

BUDGET SUMMARY

SEPTEMBER 22, 2020

Key Points:

- Same overall tax rate as previous year; City has not raised the overall tax rate since 2016
- No pay increases or COLA increases for employees
- Budget increases have been minimal across the board
- Travel and Training have been cut significantly from FY 19 – 20

90% of M/O Taxes (Property Taxes) and Sales Taxes go towards Public Safety

Over half of the Interest and Sinking (Debt Obligations) go towards Public Safety

GENERAL FUND

OVERALL EXPENSES

Since the outbreak of the COVID-19 in March of 2020, staff was greatly concerned about how the pandemic would impact revenues, and thus expenses. Upon the outset of the pandemic, staff immediately cut expenses as much as possible, reduced all travel, and other actions. Staff was greatly concerned about how COVID-19 would impact Sales Tax and frankly, was surprised that Sales Tax was largely unaffected by the pandemic.

From the onset, staff continually reminded Council that the FY 20 – 21 Budget would be a flat budget with very little, if any increases. Staff had mentioned that as early as April 2020 in the budget process and held true to that assessment. While the pandemic has created uncertainty in the economy, Willow Park has remained somewhat isolated from a negative impact. However, we are cognizant that the situation could change without much notice.

As a result, this budget has very little increases from the previous budget. The most significant cost savings is there at no budgeted pay increases or COLA increases in this budget for employees. Also, of note is that due to COVID-19, travel and training has been significantly reduced across the board. Like many other organizations, the City of Willow Park has adapted to implement and utilize virtual meetings such as ZOOM.

REVENUE PROJECTIONS FOR FY 20 -21

SALES TAX

As mentioned previously, Sales Tax remained strong, despite the restrictions on business in the Spring, and throughout the Summer and Fall imposed by State Executive Orders and National Guidelines. This is a testament to our local businesses as they adapted, quickly, on how to best deliver their goods, services, and products to the consumer in safe manner. The ingenuity of the businesses in Willow Park is commendable and has provided the City with much needed sales tax revenues to help sustain the City through this pandemic.

The City of Willow Park will finish FY 19 -20 with an actual Sales Tax of \$1,223,674. The FY 19 – 20 Budgeted Sales Tax was \$1,150,000. This represents an approximate \$73,000 surplus over budget. Furthermore, the actual increase from FY 18 -19 to FY 19 -20 is approximately \$126,516. This budgeted Sales Tax Collection for this budget is \$1,275,000—approximately a \$50,000 increase from the previous year.

With the addition of new business in the coming budget year, the population growth of the trade area, and a healthy median income in the trade area, Staff feels that City Sales Tax will remain strong for FY 20 – 21.

Sales Tax

FY 18 – 19 (Actual) \$1,097,158

FY 19 – 20 (Actual) \$1,223,674

FY 20 – 21 (Budget) \$1,275,000

PROPERTY TAXES

OVERALL TAX RATE

As has been noted, the overall property tax rate will not change from the previous fiscal year. It will remain at 0.5367 per \$100 of valuation. Despite the same tax rate, the City will receive an increase in the Tax Levy from the previous fiscal year because the Taxable Non-Frozen Values did see an increase.

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

M/O 0.2685

I/S 0.2628

Total 0.5367

The chart below shows that the overall tax rate has not changed since 2016.

Year	M&O	I&S	TOTAL	Ordinance No
2014	0.3089	0.1516	0.4605	691-14
2015	0.2889	0.1716	0.4605	719-15
2016	0.2983	0.2384	0.5367	735-16
2017	0.3084	0.2283	0.5367	757-17
2018	0.3084	0.2283	0.5367	776-18
2019	0.2918	0.2449	0.5367	799-19

TAXABLE NON-FROZEN VALUES

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

Taxable Non-Frozen Values (by year)

2017 \$407,711,919

2018 \$425,536,167

2019 \$476,376,087

2020 \$508,464,082

FROZEN TAX LEVY

One of areas to watch for the following budget cycles is the increase in Tax Frozen Levy. It represents the exemptions the City of Willow Park offers its residents. The Tax Frozen Levy is an actual “cash” amount that is distributed to the City based on the rate percentage of M/O vs. I/S. For example, the Tax Frozen Levy for this budget year is \$372,269. That will be distributed by the following formula, based on the two components of the total tax rate. M/O will receive 50.03% and I/S will receive 49.97%.

This is significant to watch because the Tax Frozen Levy is not calculated in the No New Tax Revenue Rate that is provided by the Parker County Appraisal District and it has impacted the Total Tax Levy (e.g. actual cash collected by the City) significantly. For example, the Frozen Tax Levy is roughly 12% of the Total Tax Levy for M/O for this budget. And as the Frozen Tax Levy continues to increase, so does the impact on the rate. In fact, for this fiscal year, the Taxable Non-Frozen Value (the Value used to determine tax rates and the tax levy) has increase roughly 6.75%. The Tax Frozen Levy increased 15.10%.

Frozen Tax Levy (By Year)

2017 \$259,420

2018 \$293,511

2019 \$323,425

2020 \$372,269

OVERALL INCREASE FROM 2017 – 2020: 43.5%

INTEREST AND SINKING (I/S)

The City of Willow Park has debt obligations to be paid for with I/S taxes. The debt obligation for this budget is \$1,549,091. Of the debt obligations for this budget, over 50% is to service debt for Public Safety (Police and Fire). Among these are the recently opened Public Safety Building which houses both the Police and Fire Departments. It also includes other Public Safety items such as vehicles, radios, equipment, and a new Ladder Truck for the Fire Department. At a time when cutting budgets for Public Safety is growing, the City of Willow Park remains steadfast to meeting the needs of our Police and Fire Departments. Other debt obligations include drainage projects, road improvements, and the construction of the new Cross Timbers Park.

As the City moves forward, the I/S obligations will need to be monitored and evaluated periodically. The amount of debt to be serviced over the next five years will increase roughly 2% per year. And while taxable values keep increasing, at a greater rate than the debt, it is important consider this in future obligations. Also, it is important to note in FY 26- 27, the I/S debt obligation will be reduced by 47.98%.

Year	Debt	Yearly Raw Delta	% Change	I/S Rate	Total Levy (Estimated)	Delta from Current
2021	\$1,549,091	-----	-----	.2682	\$1,548,496	\$ (595.00)
2022	\$1,591,105	\$42,014	2.71	.2682	\$1,621,554	\$30,449
2023	\$1,627,324	\$36,219	2.28	.2682	\$1,751,278	\$123,954
2024	\$1,659,270	\$31,946	1.96	.2682	\$1,891,390	\$232,110
2025	\$1,683,207	\$23,397	1.44	.2682	\$2,042,691	\$359,484
2026	\$1,705,570	\$22,636	1.33	.2682	\$2,206,106	\$500,536
2027	\$887,174	\$(818,396)	-47.98	.2682	\$2,382,595	\$1,495,412

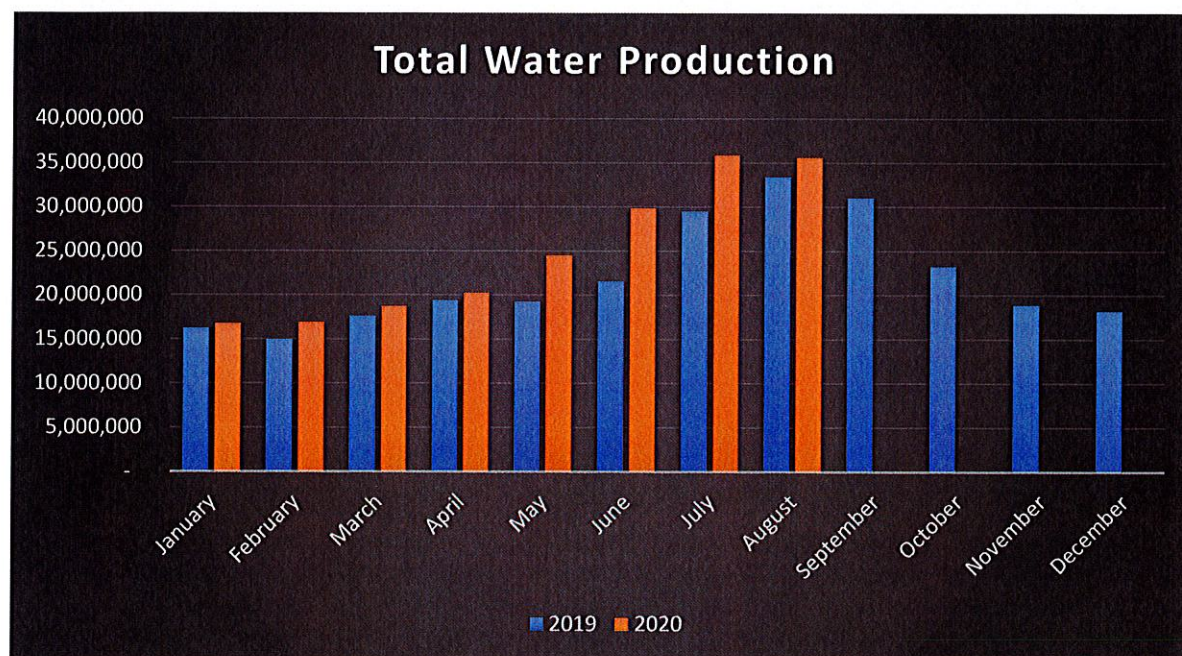
OTHER GENERAL FUND NOTES

While most departments did not see any significant increases in expenses, City Services did see an increase in Parks Funding. One revenue item to watch for in this budget is Court Fines and Fees. Due to COVID-19, the Court has not been able to process and collect fees as they have in the past. Staff is confident that during this fiscal year, and as the situation returns to normal, Court will meet its budget projections.

WATER FUND

The City of Willow Park is undergoing a historic development with respect to water. Early in the previous fiscal year, the City issued debt obligations, to be paid with water revenue bonds, to connect to the Fort Worth Water System. This project will supply the City of Willow Park with 3.5 MGD of treated water. This amount will supplement the 1.5 MGD of water that the City currently uses to meet its demand. The roughly 5MGD of treated water to the City of Willow Park will meet the build out for the City. This budget also includes the first full debt service payment, which is approximately \$265,000. This debt was financed thru the Texas Water Development Board. The term is 30 years and the average interest rate over the life of the term is 0.71%.

Due the continually growing demand, the budget also includes an increase in user fees. The bar graph below shows that demand remains high during the Spring and Summer months for water consumption. Staff expects this trend to continue throughout this Budget year.



In addition to the Fort Worth Water Project, the water department is also making repairs as needed, and evaluating how to make overall system improvements. This budget contains several items to improve the overall system including a new SCADA System and an evaluation for the need of new additional “Smart Meters”. Water staff is also committed to improve their skills and abilities and gain additional knowledge. The City supports these efforts as it will result in a more educated, highly skilled, and more efficient work environment for our water customers by providing training and incentivizing staff to obtain new licenses.

WASTEWATER FUND

As the City enters into this budget cycle, it is aggressively looking at finding a permanent solution to meet its wastewater treatment needs. The City has explored several options including connecting to the City of Weatherford and the City of Fort Worth. Both of those options were not cost effective to our customers as it would require nearly doubling the current wastewater rates. The City is very optimistic that a solution will be reached early in this budget year. Furthermore, the City has applied for funding from the Texas Water Development Board to finance a project. The request to TWDB also includes a refunding of existing wastewater debt. That debt will see a \$191,000, or roughly 250% increase, in this budget.

A final note that is concerning for Staff is that the City has roughly 2000 water accounts, and approximately 900 wastewater accounts. This means that, in addition to new growth that is already in place and will be added in this budget, the City may need to start preparing for additional customers from current water customers not yet on the wastewater system, but may desire to be at a later date. The chart below projects the number of new wastewater connections. As you can see, it shows that the in the next 4 years, we will nearly double the current accounts. This projection does not include current water customers who do not have sewer fees.

CITY OF WILLOW PARK 3-YEAR SEWER PROJECTION

Year	Sewer Conn	Avg Daily Flow MGD	Daily Flow per Conn gpm/conn	Permit MGD
2017	757	0.157	0.14	0.30
2018	803	0.239	0.21	0.50
2019	813	0.264	0.23	0.50
2020	863	0.304	0.24	0.50
2021	1071	0.370	0.24	0.50
2022	1233	0.426	0.24	0.50
2023	1415	0.489	0.24	0.50

City of Willow Park
2020-2021 Budget

Fund: 10 GENERAL FUND	2019-2020 Current Budget	2020-2021 Proposed Budget
Dept: ALL		
Revenue Description		
Property & Other Taxes	2,724,218	\$2,841,995
Franchise Fees	\$377,933	\$457,722
Development & Permit Fees	\$253,700	\$278,700
Fines & Forfeitures	\$204,600	\$204,600
Service Revenue/Revenue Recovery	\$5,750	\$5,750
Other Revenue	\$16,435	\$16,435
Transfers From Reserves	\$375,000	\$250,000
Total Revenue:	\$3,957,636	\$4,055,202
Expense Description		
Personnel	\$2,335,596	\$2,418,020
Supplies (Maintenance & Operations)	\$502,512	\$502,512
Utilities	\$103,552	\$107,852
Operational & Contractual Services	\$893,271	\$914,428
Transfers & Restricted Funds	\$0	\$0
Enterprise Vehicles	\$0	\$0
Parker County Street Improvements	\$115,000	\$105,000
Total Expenses:	\$3,949,931	\$4,047,812
Net Profit/Loss:	\$7,705	\$7,390

City of Willow Park
2020-2021 Budget

Fund: 10 GENERAL FUND									
2020-2021 Budget									
Revenue Description	Dept:	All	Admin	Development	Fire	Legislative	Court	Police	City Services
Property & Other Taxes		2,841,995	2,841,995						
Franchise Fees		457,722	457,722						
Development & Permit Fees		278,700		268,700	10,000				
Fines & Forfeitures		204,600					204,600		
Service Revenue/Revenue Recovery		5,750			5,000	150		600	
Other Revenue		16,435	15,335	0	0	1,100	0	0	0
Bond Proceeds/Transfers From Reserves		250,000	250,000		0			0	0
Total Revenue:		4,055,202	3,565,052	268,700	15,000	1,250	204,600	600	0
Expense Description	Dept:	All	Admin	Development	Fire	Legislative	Court	Police	City Services
Personnel		2,418,020	191,450	114,364	798,935	85,011	128,953	1,047,108	52,199
Supplies (Maintenance & Operations)		502,512	11,845	2,730	224,579	13,515	1,500	102,189	146,154
Utilities		107,852	0	0	6,180	0	0	4,300	97,372
Operational & Contractual Services		914,428	167,302	171,959	128,343	110,739	39,832	223,755	72,498
Transfers & Restricted Funds		0	0	0	0	0	0	0	0
Enterprise Vehicles		0	0	0	0	0	0	0	0
Capital Outlay		105,000	0	0	0	0	0	0	105,000
Total Expenses:		4,047,812	370,597	289,053	1,158,037	209,265	170,285	1,377,352	473,223
Net Profit/Loss:		7,390	3,194,455	-20,353	-1,143,037	-208,015	34,315	-1,376,752	-473,223

Administration Department

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-46000-001	M & O TAX	\$1,542,410	\$1,528,193
10-46001-001	SALES TAX	\$1,150,000	\$1,275,000
10-46002-001	MIXED BEVERAGE TAX	\$24,506	\$31,500
10-46003-001	AUTO/TRAILER TAXES	\$325	\$325
10-46007-001	DELINQUENT TAXES	\$6,977	\$6,977
		\$2,724,218	\$2,841,995
10-46020-001	TXU ELECTRIC	\$165,836	\$200,000
10-46021-001	A T & T	\$70,000	\$75,000
10-46022-001	TEXAS GAS	\$7,500	\$7,500
10-46025-001	MISC. FRANCHISE	\$5,000	\$5,000
10-46027-001	MESH NET	\$3,024	\$3,024
10-46028-001	WATER FRANCHISE FEE	\$98,020	\$129,978
10-46029-001	WASTEWATER FRANCHISE FEES	\$28,553	\$37,220
10-46040-001	USPS CONTRACT UNIT	\$0	\$0
		\$377,933	\$457,722
10-46005-001	INTEREST - OPERATING FUND	\$15,000	\$15,000
10-46041-001	REFUNDS/BANK CREDITS	\$100	\$100
10-46042-001	MISCELLANEOUS	\$35	\$35
10-46043-001	ADJUSTMENT TO REVENUE	\$0	\$0
10-46046-001	OTHER REIMBURSEABLES	\$200	\$200
10-46047-001	BOND PROCEEDS	\$0	\$0
		\$15,335	\$15,335
10-46100-001	FROM GENERAL FUND RESERVES	\$0	\$0
10-45006-001	ACCOUNT TRANSFERS	\$375,000	\$250,000
		\$375,000	\$250,000
Total Revenue:		\$3,492,486	\$3,565,052
Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-58100-001	SALARIES	\$123,021	\$131,196
10-58101-001	PAYROLL EXPENSE	\$1,784	\$1,902
10-58102-001	WORKERS COMPENSATION	\$1,554	\$3,108
10-58103-001	HEALTH INSURANCE	\$17,506	\$27,126
10-58104-001	RETIREMENT	\$8,882	\$9,472
10-58105-001	UNEMPLOYMENT INSURANCE	\$14	\$73
10-58107-001	CELL PHONE STIPEND	\$1,140	\$2,280
10-58108-001	EXTRA HELP	\$0	\$0
10-58109-001	CERTIFICATE PAY	\$0	\$0
10-58110-001	OVERTIME	\$0	\$0
10-58125-001	DENTAL INSURANCE	\$7,406	\$15,719
10-58126-001	LIFE INSURANCE	\$270	\$574
10-58127-001	PHYSICALS & GYM MEMBERSHIPS	\$0	\$0
10-58128-001	ACCRUED COMP & VACATION	\$0	\$0
10-58131-001	PERSONNEL SUPPORT	\$0	\$0
		\$0	\$0
Total Personnel:		\$161,577	\$191,450
10-58200-001	POSTAGE & SHIPPING	\$3,000	\$3,000
10-58201-001	OFFICE SUPPLIES	\$5,000	\$5,000
10-58202-001	FLOWERS/GIFTS/PLAQUES	\$2,000	\$2,000
10-58203-001	BASIC OPERATING SUPPLIES	\$0	\$0
10-58204-001	PRINTING & BINDING	\$0	\$0
10-58205-001	MINOR EQUIPMENT: OFFICE	\$515	\$515
10-58207-001	MV REPAIR & MAINTENANCE	\$0	\$0

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-58208-001	UNIFORMS & SUPPLIES	\$300	\$300
10-58214-001	FINANCE CHARGES	\$0	\$0
10-58215-001	USPS CONTRACT UNIT	\$0	\$0
10-58223-001	EQUIPMENT	\$515	\$515
10-58265-001	FACILITIES MAINT SUPPLIES	\$515	\$515
10-58266-001	MINOR EQUIPMENT: FIELD	\$0	\$0
10-58267-001	OPERATING SUPPLIES NON CONSUMA	\$0	\$0
10-58268-001	SUBSCRIPTIONS & PUBLICATIONS	\$0	\$0
10-58270-001	MV FUEL	\$0	\$0
	Total Supplies:	\$11,845	\$11,845
10-58305-001	COMMUNICATION SERVICES	\$0	\$0
	Total Utilities:	\$0	\$0
10-58400-001	TRAVEL & TRAINING	\$12,000	\$7,000
10-58401-001	CONSULTANTS & PROFESSIONALS	\$0	\$25,000
10-58402-001	ADVERTISING & LEGAL NOTICES	\$1,500	\$1,500
10-58403-001	PRINTING & BINDING	\$3,600	\$3,600
10-58404-001	PROPERTY & LIABILITY	\$7,000	\$7,000
10-58405-001	REPAIR & MAINTENANCE	\$0	\$0
10-58406-001	PROFESSIONAL LICENSE	\$1,000	\$1,000
10-58407-001	DUES & MEMBERSHIPS	\$3,000	\$3,000
10-58408-001	SPECIAL EVENTS	\$0	\$0
10-58409-001	PERMITS & APPLICATIONS	\$0	\$0
10-58410-001	LAB TESTING	\$0	\$0
10-58414-001	FINANCE CHARGES	\$0	\$0
10-58415-001	FINES & PENALTIES	\$0	\$0
10-58416-001	LEGAL/CITY ATTORNEY	\$0	\$0
10-58417-001	ACCOUNTING & AUDITOR	\$40,000	\$40,000
10-58418-001	CONTRACTUAL SERVICES	\$48,000	\$48,000
10-58426-001	SOFTWARE TECH SUPPORT	\$15,000	\$15,000
10-58427-001	EQUIPMENT TECH SUPPORT	\$0	\$0
10-58437-001	BLACKBOARD CONNECT	\$2,750	\$2,750
10-58438-001	IT CONTRACT	\$3,852	\$3,852
10-58444-001	EQUIPMENT MAINTENANCE	\$0	\$0
10-58450-001	GOVERNMENT & MISC OPERATING	\$0	\$0
10-58451-001	EQUIPMENT RENTAL	\$9,600	\$9,600
10-58464-001	EQUIPMENT ANNUAL	\$0	\$0
10-58476-001	REIMBURSABLES & REFUNDS	\$0	\$0
	Total Operational & Contractual:	\$147,302	\$167,302
10-58700-001	TRANSFER TO TOURISM FUND	\$0	\$0
10-58705-001	INTERFUND TRANSFER	\$0	\$0
10-58706-001	INTRAFUND ACTIVITY	\$0	\$0
10-58716-001	PAYING AGENT FEES	\$0	\$0
10-58719-001	INTEREST	\$0	\$0
10-58724-001	PRINCIPAL RETIREMENT	\$0	\$0
10-58739-001	TRANSFER TO ABATEMENT FUND	\$0	\$0
10-58751-001	TRANSFER TO PERSONNEL SUPPORT	\$0	\$0
10-58753-001	TRANSFER TO DEBT SERVICE	\$0	\$0
10-58755-001	TRANSFER TO GRANT FUND	\$0	\$0
10-58756-001	TRANSFER TO EMERGENCY DISTASTE	\$0	\$0
10-58758-001	TRANSFER TO FIRST RESPONDER FUND	\$0	\$0
	Total Transferables:	\$0	\$0
	Total Expenses:	\$320,724	\$370,597
	Net Profit/Loss:	\$3,171,762	\$3,194,455

Development Department

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-46023-003	CERTIFICATE OF OCCUPANCY	\$1,000	\$1,000
10-46070-003	BUILDING PERMITS	\$175,000	\$200,000
10-46071-003	HEALTH PERMITS	\$9,000	\$9,000
10-46072-003	SUBCONTRACTORS PERMITS	\$15,000	\$15,000
10-46073-003	REGISTRATION FEES	\$4,500	\$4,500
10-46074-003	BUSINESS ORIENTED	\$0	\$0
10-46075-003	OSSF PERMITS	\$1,200	\$1,200
10-46076-003	WELL APPLICATION FEE	\$0	\$0
10-46077-003	PLAN REVIEW	\$35,000	\$35,000
10-46078-003	ENERGY INSPECTION	\$0	\$0
10-46079-003	BACKFLOW INSPECTIONS	\$0	\$0
10-46080-003	RE - INSPECTION	\$0	\$0
10-46082-003	REVIEWS/ REQUESTS	\$600	\$600
10-46083-003	METER RELEASE	\$0	\$0
10-46084-003	RENTAL INSPECTIONS	\$400	\$400
10-46089-003	IRRIGATION	\$0	\$0
10-46091-003	LATE HOURS ALOCHOL PERMIT FEE	\$0	\$0
10-46095-003	FIRE ALARMS	\$1,000	\$1,000
10-46099-003	FIRE SPRINKLER	\$1,000	\$1,000
		\$243,700	\$268,700
10-46092-003	NSF FEES	\$0	\$0
10-46041-003	REFUNDS/BANK CREDITS	\$0	\$0
10-46042-003	MISCELLANEOUS	\$0	\$0
10-46043-003	ADJUSTMENT TO REVENUE	\$0	\$0
10-46046-003	OTHER REIMBURSEABLES	\$0	\$0
10-46054-003	CAPITAL LEASES	\$0	\$0
		\$0	\$0
Total Revenue:		\$243,700	\$268,700
10-58100-003	SALARIES	\$82,490	\$87,300
10-58101-003	PAYROLL EXPENSE	\$1,196	\$1,266
10-58102-003	WORKERS COMPENSATION	\$1,554	\$2,072
10-58103-003	HEALTH INSURANCE	\$10,504	\$15,606
10-58104-003	RETIREMENT	\$5,956	\$6,303
10-58105-003	UNEMPLOYMENT INSURANCE	\$14	\$49
10-58107-003	CELL PHONE STIPEND	\$270	\$540
10-58108-003	EXTRA HELP	\$0	\$0
10-58109-003	CERTIFICATE PAY	\$0	\$0
10-58110-003	OVERTIME	\$0	\$0
10-58125-003	DENTAL INSURANCE	\$702	\$994
10-58126-003	LIFE INSURANCE	\$166	\$234
10-58127-003	PHYSICALS & GYM MEMBERSHIPS	\$0	\$0
10-58128-003	ACCRUED COMP & VACATION	\$0	\$0
10-58131-003	PERSONNEL SUPPORT	\$0	\$0
Total Personnel:		\$102,852	\$114,364
10-58200-003	POSTAGE & SHIPPING	\$515	\$515
10-58201-003	OFFICE SUPPLIES	\$1,030	\$1,030
10-58202-003	FLOWERS/GIFTS/PLAQUES	\$52	\$52
10-58203-003	BASIC OPERATING SUPPLIES	\$0	\$0
10-58204-003	PRINTING & BINDING	\$309	\$309
10-58205-003	MINOR EQUIPMENT: OFFICE	\$515	\$515
10-58207-003	MV REPAIR & MAINTENACE	\$0	\$0
10-58208-003	UNIFORMS & SUPPLIES	\$309	\$309
10-58265-003	FACILITIES MAINT SUPPLIES	\$0	\$0
10-58266-003	MINOR EQUIPMENT: FIELD	\$0	\$0

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-58270-003	MV FUEL	\$0	\$0
10-58282-003	HEALTH PLAN REVIEWS	\$0	\$0
	Total Supplies:	\$2,730	\$2,730
10-58305-003	COMMUNICATION SERVICES	\$0	\$0
	Total Utilities:	\$0	\$0
10-58400-003	TRAVEL & TRAINING	\$7,500	\$3,000
10-58401-003	CONSULTANTS & PROFESSIONALS	\$108,150	\$108,150
10-58402-003	ADVERTISING & LEGAL NOTICES	\$5,150	\$5,150
10-58403-003	PRINTING & BINDING	\$0	\$0
10-58404-003	PROPERTY & LIABILITY	\$5,150	\$5,150
10-58405-003	REPAIR & MAINTENANCE	\$0	\$0
10-58407-003	DUES & MEMBERSHIPS	\$721	\$721
10-58408-003	SPECIAL EVENTS	\$0	\$0
10-58409-003	PERMITS & APPLICATIONS	\$0	\$0
10-58414-003	FINANCE CHARGES	\$0	\$0
10-58415-003	FINES & PENALTIES	\$0	\$0
10-58416-003	LEGAL/CITY ATTORNEY	\$0	\$0
10-58418-003	CONTRACTUAL SERVICES	\$28,100	\$28,100
10-58423-003	FOOD SERVICE INSPECTOR	\$5,870	\$5,870
10-58424-003	ENGINEERING/CITY ENGINEER	\$5,150	\$5,150
10-58426-003	SOFTWARE TECH SUPPORT	\$0	\$0
10-58427-003	EQUIPMENT TECH SUPPORT	\$0	\$0
10-58433-003	CLEANING SERVICE	\$0	\$0
10-58434-003	OSSF	\$0	\$0
10-58435-003	POOL INSPECTOR	\$1,700	\$1,700
10-58436-003	PAGER SERVICE	\$0	\$0
10-58437-003	BLACKBOARD CONNECT	\$0	\$0
10-58438-003	IT CONTRACT	\$3,968	\$3,968
10-58450-003	GOVERNMENT & MISC OPERATING	\$0	\$0
10-58451-003	EQUIPMENT RENTAL	\$0	\$0
10-58463-003	ECONOMIC DEVELOPMENT	\$5,000	\$5,000
10-58476-003	REIMBURSABLES & REFUNDS	\$0	\$0
	Total Operational & Contractual:	\$176,459	\$171,959
10-58705-003	INTERFUND TRANSFER	\$0	\$0
10-58751-003	TRANSFER TO PERSONNEL SUPPORT	\$0	\$0
10-58752-003	TRANSFER TO ECONOMIC DEVELOPME	\$0	\$0
	Total Transferables:	\$0	\$0
	Total Expenses:	\$282,041	\$289,053
	Net Profit/Loss:	-\$38,341	-\$20,353

Fire Department

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-46030-004	VFD CONTRIBUTIONS	\$0	\$0
10-46031-004	SERVICE REVENUE	\$0	\$0
10-46032-004	REVENUE RECOVERY	\$5,000	\$5,000
10-46035-004	PARKER COUNTY RUN FUNDS	\$0	\$0
		\$5,000	\$5,000
10-46099-004	FIRE SPRINKLER	\$10,000	\$10,000
10-46041-004	REFUNDS/ BANK CREDITS	\$0	\$0
10-46042-004	MISCELLANEOUS	\$0	\$0
10-46046-004	OTHER REIMBURSEABLES	\$0	\$0
10-46047-004	BOND PROCEEDS	\$0	\$0
		\$0	\$0
Total Revenue:		\$15,000	\$15,000
10-58100-004	SALARIES	\$534,557	\$554,732
10-58101-004	PAYROLL EXPENSE	\$8,845	\$9,137
10-58102-004	WORKERS COMPENSATION	\$13,468	\$13,468
10-58103-004	HEALTH INSURANCE	\$63,022	\$70,227
10-58104-004	RETIREMENT	\$43,721	\$45,178
10-58105-004	UNEMPLOYMENT INSURANCE	\$81	\$316
10-58107-004	CELL PHONE STIPEND	\$1,620	\$1,620
10-58108-004	EXTRA HELP	\$0	\$0
10-58109-004	CERTIFICATE PAY	\$23,400	\$22,750
10-58110-004	OVERTIME	\$55,000	\$55,000
10-58124-004	FLOATER SHIFTS	\$16,000	\$16,000
10-58125-004	DENTAL INSURANCE	\$4,213	\$4,472
10-58126-004	LIFE INSURANCE	\$994	\$1,055
10-58127-004	PHYSICALS & GYM MEMBERSHIPS	\$4,980	\$4,980
10-58128-004	ACCRUED COMP & VACATION	\$0	\$0
10-58131-004	PERSONNEL SUPPORT	\$0	\$0
Total Personnel:		\$769,901	\$798,935
10-58200-004	POSTAGE & SHIPPING	\$824	\$824
10-58201-004	OFFICE SUPPLIES	\$2,225	\$2,225
10-58202-004	FLOWERS/GIFTS/PLAQUES	\$500	\$500
10-58203-004	BASIC OPERATING SUPPLIES	\$12,427	\$12,427
10-58204-004	PRINTING & BINDING	\$206	\$206
10-58205-004	MINOR EQUIPMENT: OFFICE	\$1,900	\$1,900
10-58206-004	MV OILS, LUBRICANTS & FLUIDS	\$0	\$0
10-58207-004	MV REPAIR & MAINTENANCE	\$77,061	\$77,061
10-58208-004	UNIFORMS & SUPPLIES	\$20,169	\$20,169
10-58214-004	FINANCE CHARGES	\$0	\$0
10-58216-004	PPE AND SUPPLIES	\$60,601	\$60,601
10-58217-004	MEDICAL SUPPLIES	\$14,906	\$14,906
10-58218-004	REHAB SUPPLIES	\$0	\$0
10-58219-004	FOAM SUPPLIES	\$1,803	\$1,803
10-58220-004	ROAD ABSORBENT SUPPLIES	\$1,654	\$1,654
10-58227-004	ICE & INCLEMENT WEATHER	\$0	\$0
10-58253-004	SAFETY EQUIPMENT & SUPPLIES	\$18,563	\$18,563
10-58260-004	BUILDING & FACILITIES REPAIRS	\$3,740	\$3,740
10-58265-004	FACILITIES MAINT SUPPLIES	\$0	\$0
10-58266-004	MINOR EQUIPMENT: FIELD	\$0	\$0
10-58267-004	OPERATING SUPPLIES NON CONSUMA	\$0	\$0
10-58270-004	MV FUEL	\$0	\$0
10-58278-004	EMERGENCY RESPONSE SUPPLIES	\$8,000	\$8,000
Total Supplies:		\$224,579	\$224,579

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-58305-004	COMMUNICATION SERVICES	\$6,180	\$6,180
	Total Utilities:	\$6,180	\$6,180
10-58400-004	TRAVEL & TRAINING	\$28,054	\$28,054
10-58401-004	CONSULTANTS & PROFESSIONALS	\$3,605	\$3,605
10-58402-004	ADVERTISING & LEGAL NOTICES	\$0	\$0
10-58403-004	PRINTING & BINDING	\$206	\$206
10-58404-004	PROPERTY & LIABILITY	\$5,150	\$5,150
10-58405-004	REPAIR & MAINTENANCE	\$0	\$0
10-58406-004	PROFESSIONAL LICENSE	\$0	\$0
10-58407-004	DUES & MEMBERSHIPS	\$542	\$542
10-58408-004	SPECIAL EVENTS	\$0	\$0
10-58409-004	PERMITS & APPLICATIONS	\$0	\$0
10-58414-004	FINANCE CHARGES	\$0	\$0
10-58415-004	FINES & PENALTIES	\$0	\$0
10-58416-004	LEGAL/CITY ATTORNEY	\$0	\$0
10-58417-004	ACCOUNTING & AUDITOR	\$0	\$0
10-58418-004	CONTRACTUAL SERVICES	\$56,250	\$65,207
10-58426-004	SOFTWARE TECH SUPPORT	\$0	\$0
10-58427-004	EQUIPMENT TECH SUPPORT	\$20,540	\$20,540
10-58437-004	BLACKBOARD CONNECT	\$1,071	\$1,071
10-58438-004	IT CONTRACT	\$3,968	\$3,968
10-58440-004	VFD CONTRIBUTIONS PAID	\$0	\$0
10-58450-004	GOVERNMENT & MISC OPERATING	\$0	\$0
10-58451-004	EQUIPMENT RENTAL	\$0	\$0
10-58452-004	VEHICLE LEASE (Enterprise)	\$0	\$0
10-58464-004	DRAINAGE	\$0	\$0
10-58476-004	REIMBURSABLES & REFUNDS	\$0	\$0
	Total Operational & Contractual:	\$119,386	\$128,343
10-58705-004	INTERFUND TRANSFER	\$0	\$0
10-58719-004	INTEREST	\$0	\$0
10-58751-004	TRANSFER TO PERSONNEL SUPPORT	\$0	\$0
10-58753-004	TRANSFER TO DEBT SERVICE	\$0	\$0
	Total Transferables:	\$0	\$0
	Total Expenses - Before Capital:	\$1,120,046	\$1,158,037
10-58601-007	VEHICLES	\$0	\$0
10-58602-007	TECHNOLOGY PROJECTS	\$0	\$0
10-58606-007	TECHNOLOGY: OFFICE & FIELD	\$0	\$0
10-58624-007	EQUIPMENT PURCHASE	\$0	\$0
	Total Capital Outlay:	\$0	\$0
	Total Expenses - After Capital:	\$1,120,046	\$1,158,037
	Net Profit/Loss:	\$1,120,046	\$1,158,037

Legislative Department

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-46042-005	MISCELLANEOUS	\$1,100	\$1,100
10-46043-005	ADJUSTMENT TO REVENUE	\$0	\$0
		\$1,100	\$1,100
10-46036-005	OPEN RECORDS FEES	\$150	\$150
	Total Revenue:	\$1,250	\$1,250
10-58100-005	SALARIES	\$63,654	\$69,010
10-58101-005	PAYROLL EXPENSE	\$923	\$1,001
10-58102-005	WORKERS COMPENSATION	\$1,036	\$1,036
10-58103-005	HEALTH INSURANCE	\$7,002	\$7,803
10-58104-005	RETIREMENT	\$4,596	\$4,983
10-58105-005	UNEMPLOYMENT INSURANCE	\$9	\$24
10-58107-005	CELL PHONE STIPEND	\$540	\$540
10-58108-005	EXTRA HELP	\$0	\$0
10-58109-005	CERTIFICATE PAY	\$0	\$0
10-58110-005	OVERTIME	\$0	\$0
10-58125-005	DENTAL INSURANCE	\$468	\$497
10-58126-005	LIFE INSURANCE	\$110	\$117
10-58127-005	PHYSICALS & GYM MEMBERSHIPS	\$0	\$0
10-58128-005	ACCRUED COMP & VACATION	\$0	\$0
	Total Personnel:	\$78,338	\$85,011
10-58200-005	POSTAGE & SHIPPING	\$100	\$100
10-58201-005	OFFICE SUPPLIES	\$1,500	\$1,500
10-58202-005	FLOWERS/GIFTS/PLAQUES	\$1,500	\$1,500
10-58203-005	BASIC OPERATING SUPPLIES	\$550	\$550
10-58204-005	PRINTING & BINDING	\$515	\$515
10-58205-005	MINOR EQUIPMENT: OFFICE	\$2,900	\$2,900
10-58208-005	UNIFORMS & SUPPLIES	\$1,350	\$1,350
10-58265-005	FACILITIES MAINT SUPPLIES	\$0	\$0
10-58266-005	MINOR EQUIPMENT: FIELD	\$500	\$500
10-58267-005	OPERATING SUPPLIES NON CONSUMA	\$0	\$0
10-58269-005	PROMOTIONS	\$4,600	\$4,600
	Total Supplies:	\$13,515	\$13,515
10-58305-005	COMMUNICATION SERVICES	\$0	\$0
	Total Utilities:	\$0	\$0
10-58400-005	TRAVEL & TRAINING	\$14,100	\$10,000
10-58401-005	CONSULTANTS & PROFESSIONALS	\$8,000	\$8,000
10-58402-005	ADVERTISING & LEGAL NOTICES	\$2,000	\$2,000
10-58404-005	PROPERTY & LIABILITY	\$5,500	\$5,500
10-58405-005	REPAIR & MAINTENANCE	\$0	\$0
10-58406-005	PROFESSIONAL LICENSE	\$400	\$400
10-58407-005	DUES & MEMBERSHIPS	\$10,200	\$10,200
10-58408-005	SPECIAL EVENTS	\$12,500	\$12,500
10-58409-005	PERMITS & APPLICATIONS	\$0	\$0
10-58411-005	PROPERTY DAMAGE	\$0	\$0
10-58414-005	FINANCE CHARGES	\$0	\$0
10-58415-005	FINES & PENALTIES	\$0	\$0
10-58416-005	LEGAL/CITY ATTORNEY	\$45,000	\$45,000
10-58418-005	CONTRACTUAL SERVICES	\$4,400	\$4,400
10-58419-005	ELECTIONS ADMINISTRATION	\$5,700	\$5,700
10-58424-005	ENGINEERING/CITY ENGINEER	\$0	\$0

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-58425-005	SOLID WASTE COLLECTION	\$0	\$0
10-58426-005	SOFTWARE TECH SUPPORT	\$500	\$500
10-58427-005	EQUIPMENT TECH SUPPORT	\$0	\$0
10-58437-005	BLACKBOARD CONNECT	\$1,071	\$1,071
10-58438-005	IT CONTRACT	\$3,968	\$3,968
10-58450-005	GOVERNMENT & MISC OPERATING	\$1,500	\$1,500
10-58451-005	EQUIPMENT RENTAL	\$0	\$0
10-58476-005	REIMBURSABLES & REFUNDS	\$0	\$0
Total Operational & Contractual:		\$114,839	\$110,739
10-58705-005	INTERFUND TRANSFER	\$0	\$0
10-58751-005	TRANSFER TO PERSONNEL SUPPORT	\$0	\$0
Total Transferables:		\$0	\$0
Total Expenses:		\$206,692	\$209,265
Net Profit/Loss:		-\$205,442	-\$208,015

Court Department

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-46042-006	MISCELLANEOUS	\$0	\$0
10-46043-006	ADJUSTMENT TO REVENUE	\$0	\$0
		\$0	\$0
10-46060-006	NON-PARKING	\$100,000	\$100,000
10-46061-006	PARKING	\$1,000	\$1,000
10-46062-006	WARRANTS/CAPIAS	\$1,300	\$1,300
10-46063-006	STATE LAW - CLASS C	\$15,000	\$15,000
10-46064-006	COURT ADMINISTRATION	\$75,000	\$75,000
10-46065-006	COURT SECURITY	\$4,700	\$4,700
10-46066-006	TIME PAYMENT	\$400	\$400
10-46067-006	MC TECH FEE	\$6,700	\$6,700
10-46085-006	SEAT BELT	\$500	\$500
		\$204,600	\$204,600
Total Revenue:		\$204,600	\$204,600
10-58100-006	SALARIES	\$94,710	\$92,998
10-58101-006	PAYROLL EXPENSE	\$1,417	\$1,456
10-58102-006	WORKERS COMPENSATION	\$2,072	\$2,072
10-58103-006	HEALTH INSURANCE	\$14,005	\$15,606
10-58104-006	RETIREMENT	\$6,996	\$7,192
10-58105-006	UNEMPLOYMENT INSURANCE	\$18	\$49
10-58107-006	CELL PHONE STIPEND	\$540	\$540
10-58108-006	EXTRA HELP	\$0	\$0
10-58109-006	CERTIFICATE PAY	\$479	\$1,200
10-58110-006	OVERTIME	\$792	\$5,212
10-58125-006	DENTAL INSURANCE	\$936	\$994
10-58126-006	LIFE INSURANCE	\$221	\$234
10-58127-006	PHYSICALS & GYM MEMBERSHIPS	\$0	\$0
10-58128-006	ACCRUED COMP & VACATION	\$0	\$0
10-58132-006	BAILIFF DUTIES	\$1,400	\$1,400
	Total Personnel:	\$123,586	\$128,953
10-58200-006	POSTAGE & SHIPPING	\$0	\$0
10-58201-006	OFFICE SUPPLIES	\$1,000	\$1,000
10-58202-006	FLOWERS/GIFTS/PLAQUES	\$200	\$200
10-58203-006	BASIC OPERATING SUPPLIES	\$0	\$0
10-58204-006	PRINTING & BINDING	\$0	\$0
10-58205-006	MINOR EQUIPMENT: OFFICE	\$0	\$0
10-58214-006	FINANCE CHARGES	\$300	\$300
10-58253-006	SAFETY EQUIPMENT & SUPPLIES	\$0	\$0
10-58265-006	FACILITIES MAINT SUPPLIES	\$0	\$0
10-58267-006	OPERATING SUPPLIES NON CONSUMA	\$0	\$0
	Total Supplies:	\$1,500	\$1,500
10-58305-006	COMMUNICATION SERVICES	\$0	\$0
	Total Utilities:	\$0	\$0
10-58400-006	TRAVEL & TRAINING	\$3,000	\$3,000
10-58401-006	CONSULTANTS & PROFESSIONALS	\$0	\$0
10-58402-006	ADVERTISING & LEGAL NOTICES	\$0	\$0
10-58403-006	PRINTING & BINDING	\$0	\$0
10-58404-006	PROPERTY & LIABILITY	\$5,150	\$5,150
10-58405-006	REPAIR & MAINTENANCE	\$0	\$0
10-58406-006	PROFESSIONAL LICENSE	\$0	\$0

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-58407-006	DUES & MEMBERSHIPS	\$82	\$82
10-58408-006	SPECIAL EVENTS	\$0	\$0
10-58409-006	PERMITS & APPLICATIONS	\$0	\$0
10-58414-006	FINANCE CHARGES	\$0	\$0
10-58415-006	FINES & PENALTIES	\$0	\$0
10-58416-006	LEGAL/CITY ATTORNEY	\$10,000	\$10,000
10-58418-006	CONTRACTUAL SERVICES	\$0	\$0
10-58421-006	MUNICIPAL JUDGE	\$14,400	\$14,400
10-58422-006	MAGISTRATE	\$3,000	\$3,000
10-58426-006	SOFTWARE TECH SUPPORT	\$0	\$0
10-58427-006	EQUIPMENT TECH SUPPORT	\$0	\$0
10-58438-006	IT CONTRACT	\$4,000	\$4,000
10-58441-006	JURY SERVICE	\$200	\$200
10-58450-006	GOVERNMENT & MISC OPERATING	\$0	\$0
10-58451-006	EQUIPMENT RENTAL	\$0	\$0
10-58476-006	REIMBURSABLES & REFUNDS	\$0	\$0
	Total Operational & Contractual:	\$39,832	\$39,832
10-58701-006	TRANSFER TO COURT SECURITY FUND	\$0	\$0
10-58702-006	TRANSFER TO COURT TECHNOLOGY FUN	\$0	\$0
10-58703-006	COURT TECHNOLOGY	\$0	\$0
10-58705-006	INTERFUND TRANSFER	\$0	\$0
10-58742-006	TRANSFER TO CAPITAL/EQUIPMENT	\$0	\$0
10-58751-006	TRANSFER TO PERSONNEL SUPPORT	\$0	\$0
	Total Transferables:	\$0	\$0
	Total Expenses:	\$164,918	\$170,285
	Net Profit/Loss:	\$39,682	\$34,315

Police Department

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-46005-007	INTEREST - OPERATING FUND	\$0	\$0
10-46031-007	SERVICE REVENUE	\$0	\$0
10-46041-007	REFUNDS/BANK CREDITS	\$0	\$0
10-46042-007	MISCELLANEOUS	\$0	\$0
10-46046-007	OTHER REIMBURSEABLES	\$0	\$0
		\$0	\$0
10-46053-007	ACCIDENT REPORTS	\$600	\$600
10-46050-007	POLICE TRAINING	\$0	\$0
10-46051-007	POLICE CONTRIBUTIONS	\$0	\$0
10-46088-007	SALE OF ASSETS	\$0	\$0
10-46093-007	GRANT FUNDS	\$0	\$0
10-46097-007	FOUND PROPERTY	\$0	\$0
		\$0	\$0
Total Revenue:		\$600	\$600

10-58100-007	SALARIES	\$812,137	\$810,000
10-58101-007	PAYROLL EXPENSE	\$12,559	\$11,674
10-58102-007	WORKERS COMPENSATION	\$12,432	\$13,468
10-58103-007	HEALTH INSURANCE	\$98,035	\$101,440
10-58104-007	RETIREMENT	\$62,535	\$58,127
10-58105-007	UNEMPLOYMENT INSURANCE	\$108	\$316
10-58107-007	CELL PHONE STIPEND	\$2,161	\$0
10-58108-007	EXTRA HELP	\$0	\$0
10-58109-007	CERTIFICATE PAY	\$12,000	\$12,600
10-58110-007	OVERTIME	\$27,000	\$27,000
10-58125-007	DENTAL INSURANCE	\$6,554	\$6,459
10-58126-007	LIFE INSURANCE	\$1,546	\$1,524
10-58127-007	PHYSICALS & GYM MEMBERSHIPS	\$2,000	\$4,500
10-58128-007	ACCRUED COMP & VACATION	\$0	\$0
Total Personnel:		\$1,049,067	\$1,047,108

10-58200-007	POSTAGE & SHIPPING	\$309	\$309
10-58201-007	OFFICE SUPPLIES	\$5,500	\$5,500
10-58202-007	FLOWERS/GIFTS/PLAQUES	\$438	\$438
10-58203-007	BASIC OPERATING SUPPLIES	\$3,000	\$3,000
10-58204-007	PRINTING & BINDING	\$824	\$824
10-58205-007	MINOR EQUIPMENT: OFFICE	\$5,200	\$5,200
10-58206-007	MV OILS, LUBRICANTS & FLUIDS	\$515	\$515
10-58207-007	MV REPAIR & MAINTENANCE	\$9,000	\$9,000
10-58208-007	UNIFORMS & SUPPLIES	\$13,800	\$13,800
10-58214-007	FINANCE CHARGES	\$60	\$60
10-58227-007	ICE & INCLEMENT WEATHER	\$0	\$0
10-58253-007	SAFETY EQUIPMENT & SUPPLIES	\$2,862	\$2,862
10-58260-007	BUILDING & FACILITIES REPAIRS	\$6,180	\$6,180
10-58265-007	FACILITIES MAINT SUPPLIES	\$13,975	\$13,975
10-58266-007	MINOR EQUIPMENT: FIELD	\$2,500	\$2,500
10-58267-007	OPERATING SUPPLIES NON CONSUMABLE	\$1,030	\$1,030
10-58268-007	SUBSCRIPTIONS & PUBLICATIONS	\$3,376	\$3,376
10-58270-007	MV FUEL	\$25,000	\$25,000
10-58271-007	MV TIRES, TUBES & BATTERIES	\$4,120	\$4,120
10-58275-007	SPECIAL EVENTS	\$1,000	\$1,000
10-58276-007	AMMUNITION & WEAPONS RELATED	\$3,500	\$3,500
10-58278-007	EMERGENCY RESPONSE SUPPLIES	\$0	\$0
Total Supplies:		\$102,189	\$102,189

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-58302-007	TELEPHONE	\$0	\$0
10-58303-007	LONG DISTANCE TELEPHONE	\$0	\$0
10-58304-007	MOBILE TELEPHONE	\$0	\$0
10-58305-007	COMMUNICATION SERVICES	\$0	\$4,300
Total Utilities:		\$0	\$4,300
10-58400-007	TRAVEL & TRAINING	\$8,500	\$8,500
10-58401-007	CONSULTANTS & PROFESSIONALS	\$0	\$0
10-58402-007	ADVERTISING & LEGAL NOTICES	\$103	\$103
10-58403-007	PRINTING & BINDING	\$618	\$618
10-58404-007	PROPERTY & LIABILITY	\$5,150	\$5,150
10-58405-007	REPAIR & MAINTENANCE	\$0	\$0
10-58407-007	DUES & MEMBERSHIPS	\$1,700	\$1,700
10-58408-007	SPECIAL EVENTS	\$0	\$0
10-58409-007	PERMITS & APPLICATIONS	\$0	\$0
10-58410-007	LAB TESTING	\$3,000	\$3,000
10-58414-007	FINANCE CHARGES	\$0	\$0
10-58415-007	FINES & PENALTIES	\$0	\$0
10-58416-007	LEGAL/CITY ATTORNEY	\$0	\$0
10-58418-007	CONTRACTUAL SERVICES	\$71,500	\$71,500
10-58420-007	INMATE HOUSING	\$1,200	\$1,200
10-58426-007	SOFTWARE TECH SUPPORT	\$0	\$0
10-58427-007	EQUIPMENT TECH SUPPORT	\$0	\$0
10-58429-007	ACCURINT	\$0	\$0
10-58437-007	BLACKBOARD CONNECT	\$1,071	\$1,071
10-58438-007	IT CONTRACT	\$3,968	\$3,968
10-58450-007	GOVERNMENT & MISC OPERATING	\$650	\$650
10-58451-007	EQUIPMENT RENTAL	\$0	\$0
10-58452-004	VEHICLE LEASE (Enterprise)	\$58,945	\$59,745
10-58453-007	REPAIR & MAINTENANCE - OTHER	\$0	\$0
10-58460-007	POLICE CONTRIBUTIONS PAID	\$0	\$0
10-58462-007	ANIMAL CONTROL	\$66,550	\$66,550
10-58476-007	REIMBURSABLES & REFUNDS	\$0	\$0
Total Operational & Contractual:		\$222,955	\$223,755
10-58751-007	TRANSFER TO PERSONNEL SUPPORT	\$0	\$0
10-58758-007	TRANSFER TO FIRST RESPONDER FU	\$0	\$0
10-58759-007	TRANSFER TO LEOSE FUND	\$0	\$0
Total Transferables:		\$0	\$0
Total Expenses - Before Capital:		\$1,374,211	\$1,377,352
10-58601-007	VEHICLES (Enterprise)	\$0	\$0
10-58602-007	TECHNOLOGY PROJECTS	\$0	\$0
10-58606-007	TECHNOLOGY: OFFICE & FIELD	\$0	\$0
10-58624-007	EQUIPMENT PURCHASE	\$0	\$0
Total Capital Outlay:		\$0	\$0
Total Expenses - After Capital:		\$1,374,211	\$1,377,352
Net Profit/Loss:		-\$1,373,611	-\$1,376,752

City Services Department

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-46005-008	INTEREST - OPERATING FUND	\$0	\$0
10-46041-008	REFUNDS/BANK CREDITS	\$0	\$0
10-46042-008	MISCELLANEOUS	\$0	\$0
10-46047-008	BOND PROCEEDS	\$0	\$0
10-46049-008	ROOM RENTAL - COMMUNITY	\$0	\$0
10-46090-008	ROAD CONTRIBUTIONS	\$0	\$0
10-46096-008	PARK CONTRIBUTIONS	\$0	\$0
10-46100-008	FROM GENERAL FUND RESERVES	\$0	\$0
Total Revenue:		\$0	\$0
10-58100-008	SALARIES	\$33,100	\$34,086
10-58101-008	PAYROLL EXPENSE	\$607	\$621
10-58102-008	WORKERS COMPENSATION	\$1,036	\$1,036
10-58103-008	HEALTH INSURANCE	\$7,002	\$7,803
10-58104-008	RETIREMENT	\$3,022	\$3,094
10-58105-008	UNEMPLOYMENT INSURANCE	\$9	\$24
10-58107-008	CELL PHONE STIPEND	\$540	\$540
10-58108-008	EXTRA HELP	\$0	\$0
10-58109-008	CERTIFICATE PAY	\$0	\$0
10-58110-008	OVERTIME	\$4,381	\$4,381
10-58125-008	DENTAL INSURANCE	\$468	\$497
10-58126-008	LIFE INSURANCE	\$110	\$117
10-58127-008	PHYSICALS & GYM MEMBERSHIPS	\$0	\$0
10-58128-008	ACCRUED COMP & VACATION	\$0	\$0
Total Personnel:		\$50,275	\$52,199
10-58200-008	POSTAGE & SHIPPING	\$0	\$0
10-58201-008	OFFICE SUPPLIES	\$0	\$0
10-58202-008	FLOWERS/GIFTS/PLAQUES	\$0	\$0
10-58203-008	BASIC OPERATING SUPPLIES	\$0	\$0
10-58204-008	PRINTING & BINDING	\$0	\$0
10-58205-008	MINOR EQUIPMENT: OFFICE	\$0	\$0
10-58207-008	MV REPAIR & MAINTENANCE	\$2,000	\$2,000
10-58208-008	UNIFORMS & SUPPLIES	\$824	\$824
10-58209-008	PAVING MATERIALS	\$0	\$0
10-58210-008	TRAFFIC & STREET SIGNS	\$3,605	\$3,605
10-58214-008	FINANCE CHARGES	\$0	\$0
10-58222-008	MINOR TOOLS	\$3,060	\$3,060
10-58223-008	EQUIPMENT	\$0	\$0
10-58224-008	MISC. TOOLS/SUPPLIES	\$0	\$0
10-58225-008	ASPHALT MATERIALS	\$35,000	\$35,000
10-58226-008	ROAD BASE MATERIALS - PAVING	\$19,800	\$19,800
10-58227-008	ICE & INCLEMENT WEATHER	\$4,635	\$4,635
10-58228-008	CONCRETE REPLACEMENT	\$15,000	\$15,000
10-58230-008	DRAINAGE	\$20,000	\$20,000
10-58251-008	BARRICADES/MARKERS	\$2,500	\$2,500
10-58253-008	SAFETY EQUIPMENT & SUPPLIES	\$1,030	\$1,030
10-58260-008	BUILDING & FACILITIES REPAIRS	\$24,000	\$24,000
10-58262-008	POLICE/FIRE DEPARTMENT	\$0	\$0
10-58263-008	PUBLIC WORKS BUILDING	\$0	\$0
10-58265-008	FACILITIES MAINT SUPPLIES	\$0	\$0
10-58266-008	MINOR EQUIPMENT: FIELD	\$3,800	\$3,800
10-58267-008	OPERATING SUPPLIES NON CONSUMA	\$0	\$0
10-58270-008	MV FUEL	\$10,900	\$10,900
10-58272-008	STREET REPAIR MATERIALS	\$0	\$0
10-58275-008	SPECIAL EVENTS	\$0	\$0
10-58278-008	EMERGENCY RESPONSE SUPPLIES	\$0	\$0
Total Supplies:		\$146,154	\$146,154
10-58300-008	ELECTRICITY	\$33,372	\$33,372
10-58301-008	GAS	\$4,000	\$4,000
10-58302-008	TELEPHONE	\$15,000	\$15,000
10-58303-008	LONG DISTANCE TELEPHONE	\$0	\$0
10-58304-008	MOBILE TELEPHONE	\$0	\$0
10-58305-008	COMMUNICATION SERVICES	\$45,000	\$45,000
Total Utilities:		\$97,372	\$97,372
10-58400-008	TRAVEL & TRAINING	\$1,000	\$1,000
10-58401-008	CONSULTANTS & PROFESSIONALS	\$0	\$0
10-58402-008	ADVERTISING & LEGAL NOTICES	\$0	\$0

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
10-58404-008	PROPERTY & LIABILITY	\$5,150	\$5,150
10-58405-008	REPAIR & MAINTENANCE	\$0	\$0
10-58407-008	DUES & MEMBERSHIPS	\$0	\$0
10-58408-008	SPECIAL EVENTS	\$0	\$0
10-58409-008	PERMITS & APPLICATIONS	\$0	\$0
10-58410-008	LAB TESTING	\$0	\$0
10-58411-008	PROPERTY DAMAGE	\$0	\$0
10-58412-008	OTHER RENTAL	\$0	\$0
10-58413-008	CONTRACT STREET REPAIR	\$0	\$0
10-58414-008	FINANCE CHARGES	\$0	\$0
10-58415-008	FINES & PENALTIES	\$0	\$0
10-58418-008	CONTRACTUAL SERVICES	\$15,000	\$15,000
10-58424-008	ENGINEERING/CITY ENGINEER	\$0	\$0
10-58425-008	SOLID WASTE COLLECTION	\$0	\$0
10-58426-008	SOFTWARE TECH SUPPORT	\$0	\$0
10-58427-008	EQUIPMENT TECH SUPPORT	\$0	\$0
10-58433-008	CLEANING SERVICE	\$0	\$0
10-58438-008	IT CONTRACT	\$3,968	\$3,968
10-58450-008	GOVERNMENT & MISC OPERATING	\$45,320	\$45,320
10-58451-008	EQUIPMENT RENTAL	\$2,060	\$2,060
10-58453-008	STREET MAINTENANCE	\$0	\$0
10-58461-008	PARKS & ROADS DONATIONS PAID	\$0	\$0
10-58464-008	DRAINAGE	\$0	\$0
10-58476-008	REIMBURSABLES & REFUNDS	\$0	\$0
Total Operational & Contractual:		\$72,498	\$72,498
10-58705-008	INTERFUND TRANSFER	\$0	\$0
10-58719-008	INTEREST	\$0	\$0
10-58725-008	DEBT ISSUANCE COST	\$0	\$0
10-58737-008	TRANSFER TO WATER FUND	\$0	\$0
10-58738-008	TRANSFER TO WASTEWATER FUND	\$0	\$0
10-58740-008	TRANSFER TO SOLID WASTE FUND	\$0	\$0
10-58741-008	TRANSFER TO GENERAL FUND	\$0	\$0
10-58742-008	TRANSFER TO CAPITAL/EQUIPMENT	\$0	\$0
10-58751-008	TRANSFER TO PERSONNEL SUPPORT	\$0	\$0
10-58452-004	VEHICLE LEASE (Enterprise)	\$0	\$0
10-58754-008	TRANSFER TO DRAINAGE FUND	\$0	\$0
10-58756-008	TRANSFER TO EMERGENCY DISTASTE	\$0	\$0
10-58757-008	TRANSFER TO PARKS & ROADS DONA	\$0	\$0
Total Transferables:		\$0	\$0
Total Expenses - Before Capital:		\$366,299	\$368,223
10-58601-008	VEHICLES (Enterprise)	\$0	\$0
10-58602-008	TECHNOLOGY PROJECTS	\$0	\$0
10-58603-008	STREET IMPROVEMENTS	\$0	\$0
10-58604-008	EQUIPMENT: HEAVY	\$0	\$0
10-58606-008	TECHNOLOGY: OFFICE & FIELD	\$0	\$0
10-58607-008	CAPITAL IMPROVEMENTS	\$0	\$0
10-58609-008	FACILITIES: PARKS	\$5,000	\$30,000
10-58610-008	FACILITIES: CITY BUILDINGS	\$0	\$0
10-58624-008	EQUIPMENT PURCHASE	\$0	\$0
10-58625-008	UTILITIES: DRAINAGE (Storm Water Drainage Fee)	\$0	\$0
10-58646-008	PREDETERMINED PROJECT EXPENDIT	\$0	\$0
10-58647-008	CAPITAL PROJECTS-RESERVE FUNDS	\$0	\$0
10-58647-008	PARKER COUNTY STREET IMPROVEMENTS (ILA)	\$115,000	\$75,000
Total Capital Outlay:		\$120,000	\$105,000
Total Expenses - After Capital:		\$486,299	\$473,223
Net Profit/Loss:		-\$486,299	-\$473,223

City of Willow Park
2020-2021 Budget

Fund: 20 WATER FUND	2019-2020 Current Budget	2020-2021 Proposed Budget
Dept: ALL		
Revenue Description		
User Charges	2,225,964	\$2,337,262
Meter Fees	\$250,500	\$250,500
Other Revenue	\$11,800	\$11,800
Transfers From Reserves	\$0	\$0
	\$2,488,264	\$2,599,562
Expense Description		
Personnel	\$736,907	\$819,278
Supplies (Maintenance & Operations)	\$288,376	\$288,376
Utilities	\$111,832	\$111,832
Operational & Contractual Services	\$237,995	\$237,995
Transfers, Restricted Funds, Debt Service	\$882,424	\$989,226
Captial Expenditures		\$85,000
Total Expenses:	\$2,257,534	\$2,531,708
Net Profit/Loss	\$230,730	\$67,855

City of Willow Park
2020-2021 Budget

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
20-45000-20	USER CHARGES	\$2,225,964	\$2,337,262
20-45001-20	PENALTIES	\$30,000	\$30,000
20-45002-20	NEW ACCOUNT FEES	\$13,000	\$13,000
20-45003-20	TAP FEES	\$3,000	\$3,000
20-45004-20	IMPACT FEES	\$165,000	\$165,000
20-45007-20	METER FEE	\$25,000	\$25,000
20-45008-20	METER BOX FEE	\$4,500	\$4,500
20-45030-20	RECONNECT FEES	\$10,000	\$10,000
		\$250,500	\$250,500
20-45005-20	INTEREST REVENUE	\$10,000	\$10,000
20-45009-20	DEVELOPMENT CONTRIBUTIONS	\$0	\$0
20-45031-20	RETURNED CHECK FEES	\$600	\$600
20-45032-20	REIMBURSEMENT FOR REPAIRS	\$0	\$0
20-45041-20	REFUNDS/ BANK CREDITS	\$0	\$0
20-45042-20	MISCELLANEOUS REVENUE	\$1,200	\$1,200
20-45043-20	ADJUSTMENT TO REVENUE	\$0	\$0
20-45046-20	OTHER REIMBURSABLES.	\$0	\$0
		\$11,800	\$11,800
20-45010-20	SURETY BOND FORFITURE	\$0	\$0
20-45047-20	BALANCE OFFSET	\$0	\$0
20-45045-20	GAIN OR LOSS ON SALE OF FIXED	\$0	\$0
20-48705-20	TRANSFER IN FROM RESERVES (FOR METERS)	\$0	\$0
	Remaining Bond Proceeds from 1998	\$0	\$0
Total Revenue:		\$2,488,264	\$2,599,562
20-58100-20	SALARIES	\$548,377	\$590,867
20-58101-20	PAYROLL EXPENSE	\$8,439	\$9,055
20-58102-20	WORKERS COMPENSATION	\$11,396	\$14,504
20-58103-20	HEALTH INSURANCE	\$89,178	\$112,959
20-58104-20	RETIREMENT	\$42,021	\$45,089
20-58105-20	UNEMPLOYMENT INSURANCE	\$99	\$340
20-58107-20	CELL PHONE STIPEND	\$4,320	\$4,320
20-58108-20	EXTRA HELP	\$0	\$0
20-58109-20	CERTIFICATE PAY	\$2,280	\$2,280
20-58110-20	OVERTIME	\$16,817	\$16,817
20-58125-20	DENTAL INSURANCE	\$12,579	\$21,184
20-58126-20	LIFE INSURANCE	\$1,401	\$1,863
20-58127-20	PHYSICALS & GYM MEMBERSHIPS	\$0	\$0
20-58128-20	ACCRUED COMP & VACATION	\$0	\$0
Total Personnel:		\$736,907	\$819,278
20-58200-20	POSTAGE & SHIPPING	\$15,000	\$15,000
20-58201-20	OFFICE SUPPLIES	\$5,000	\$5,000
20-58202-20	FLOWERS/GIFTS/PLAQUES	\$300	\$300
20-58203-20	BASIC OPERATING SUPPLIES	\$2,000	\$2,000
20-58204-20	PRINTING & BINDING	\$0	\$0
20-58205-20	MINOR EQUIPMENT: OFFICE	\$3,000	\$3,000
20-58207-20	MV REPAIR & MAINTENANCE	\$10,400	\$10,400
20-58208-20	UNIFORMS & SUPPLIES	\$5,370	\$5,370
20-58211-20	WATER SUPPLIES	\$0	\$0
20-58214-20	FINANCE CHARGES	\$1,800	\$1,800
20-58222-20	MINOR TOOLS	\$0	\$0
Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021

City of Willow Park
2020-2021 Budget

20-58223-20	EQUIPMENT	\$0	\$0
20-58224-20	MISC. TOOLS/SUPPLIES	\$2,850	\$2,850
20-58227-20	ICE & INCLEMENT WEATHER	\$0	\$0
20-58230-20	CHEMICALS	\$10,048	\$10,048
20-58231-20	WATER METERS	\$0	\$0
20-58232-20	FIRE HYDRANTS	\$10,400	\$10,400
20-58233-20	ROAD BASE MATERIAL - MAIN BREA	\$0	\$0
20-58234-20	SAND	\$0	\$0
20-58235-20	TOP SOIL	\$0	\$0
20-58253-20	SAFETY EQUIPMENT & SUPPLIES	\$2,874	\$2,874
20-58260-20	BUILDING & FACILITIES REPAIRS	\$3,984	\$3,984
20-58265-20	FACILITIES MAINT SUPPLIES	\$0	\$0
20-58266-20	MINOR EQUIPMENT: FIELD	\$2,850	\$2,850
20-58267-20	OPERATING SUPPLIES NON CONSUMA	\$0	\$0
20-58268-20	SUBSCRIPTIONS & PUBLICATIONS	\$500	\$500
20-58270-20	MV FUEL	\$27,000	\$27,000
20-58275-20	SPECIAL EVENTS	\$0	\$0
20-58277-20	WATERLINE REPAIR MATERIALS	\$0	\$0
20-58281-20	WATER DISTRIBUTION SUPPLIES	\$135,000	\$135,000
20-58282-20	WATER PRODUCTION SUPPLIES	\$50,000	\$50,000
Total Supplies:		\$288,376	\$288,376
20-58300-20	ELECTRICITY	\$100,000	\$100,000
20-58301-20	NATURAL GAS	\$0	\$0
20-58302-20	TELEPHONE	\$0	\$0
20-58303-20	LONG DISTANCE TELEPHONE	\$0	\$0
20-58304-20	MOBILE TELEPHONE	\$5,700	\$5,700
20-58305-20	COMMUNICATION SERVICES	\$6,132	\$6,132
Total Utilities:		\$111,832	\$111,832
20-58400-20	TRAVEL & TRAINING	\$4,050	\$4,050
20-58401-20	CONSULTANTS & PROFESSIONALS	\$25,000	\$25,000
20-58402-20	ADVERTISING & LEGAL NOTICES	\$1,000	\$1,000
20-58403-20	PRINTING & BINDING	\$0	\$0
20-58404-20	PROPERTY & LIABILITY	\$5,500	\$5,500
20-58405-20	REPAIR & MAINTENANCE	\$0	\$0
20-58407-20	DUES & MEMBERSHIPS	\$555	\$555
20-58408-20	SPECIAL EVENTS	\$0	\$0
20-58409-20	PERMITS & APPLICATIONS	\$5,000	\$5,000
20-58410-20	LAB TESTING	\$4,140	\$4,140
20-58411-20	PROPERTY DAMAGE	\$2,500	\$2,500
20-58412-20	OTHER RENTAL	\$0	\$0
20-58414-20	FINANCE CHARGES	\$0	\$0
20-58415-20	FINES & PENALTIES	\$0	\$0
20-58416-20	LEGAL/CITY ATTORNEY	\$0	\$0
20-58417-20	ACCOUNTING & AUDITOR	\$13,500	\$13,500
20-58418-20	CONTRACTUAL SERVICES	\$0	\$0
20-58424-20	ENGINEERING/CITY ENGINEER	\$36,000	\$36,000
20-58425-20	SOLID WASTE COLLECTION	\$0	\$0
20-58426-20	SOFTWARE TECH SUPPORT	\$2,000	\$2,000
20-58427-20	EQUIPMENT TECH SUPPORT	\$0	\$0
20-58437-20	BLACKBOARD CONNECT	\$2,750	\$2,750
20-58438-20	IT CONTRACT	\$3,852	\$3,852
20-58442-20	WATER MAIN MAINTENANCE	\$0	\$0
20-58443-20	WELL SITE MAINTENANCE	\$15,608	\$15,608
20-58444-20	EQUIPMENT MAINTENANCE	\$4,540	\$4,540
20-58445-20	2014 CERTIFICATES OF OBLIGATI	\$0	\$0
20-58447-20	WATER TANK MAINTENANCE	\$6,000	\$6,000
20-58448-20	BUILDING MAINT - WELL SITES	\$3,000	\$3,000
Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021

City of Willow Park
2020-2021 Budget

20-58450-20	GOVERNMENT & MISC. OPERATING	\$0	\$0
20-58451-20	EQUIPMENT RENTAL	\$8,000	\$8,000
10-58452-004	VEHICLE LEASE (Enterprise)	\$0	\$0
20-58469-20	WATER DISTRIBUTION CONTRACTUAL	\$45,000	\$45,000
20-58470-20	WATER PRODUCTION CONTRACTUAL	\$50,000	\$50,000
20-58476-20	REIMBURSABLES & REFUNDS	\$0	\$0
Total Operational & Contractual:		\$237,995	\$237,995
20-58705-20	TRANSFER OUT	\$0	\$0
20-58715-20	BOND INTEREST	\$0	\$0
20-58716-20	PAYING AGENT FEES	\$0	\$0
20-58717-20	DEPRECIATION EXPENSE	\$0	\$0
20-58719-20	INTEREST	\$0	\$0
20-58723-20	BAD DEBT	\$0	\$0
20-58725-20	DEBT ISSUANCE COST	\$0	\$0
20-58726-20	TANK MAINTENANCE	\$0	\$0
20-58735-20	2010 REFUNDING	\$74,400	\$76,500
20-58736-20	2012 REFUNDING	\$105,575	\$107,650
20-58738-20	TRANSFER TO WASETWATER FUND	\$0	\$0
20-58741-20	TRANSFER TO GENERAL FUND	\$375,000	\$200,000
20-58745-20	FRANCHISE FEES	\$98,020	\$129,978
20-58746-20	2014 TWDB COB	\$40,724	\$40,534
20-58748-20	2016 TWDB COB	\$53,689	\$53,689
20-58749-20	PP FINANCE CONTRACT 6804	\$18,419	\$18,419
10-58452-004	VEHICLE LEASE (Enterprise)	\$70,000	\$52,000
20-58753-20	TRANSFER TO DEBT SERVICE	\$0	\$0
20-58754-20	TRANSFER TO CAPITAL EQUIPMENT/	\$0	\$0
20-58755-20	2015 COB	\$46,598	\$45,675
20-58756-20	2019 TWDB (Fort Worth Water)	\$0	\$264,782
Transfers, Restricted Funds, Debt Service:		\$882,424	\$989,226
Total Expenses - Before Capital:		\$2,257,534	\$2,446,708
20-58600-20	OFFICE EQUIPMENT	\$0	\$0
20-58601-20	VEHICLES	\$85,000	\$85,000
20-58602-20	TECHNOLOGY PROJECTS	\$0	\$0
20-58604-20	EQUIPMENT: HEAVY	\$0	\$0
20-58606-20	CAPITAL PROJECT CONTRACTS	\$0	\$0
20-58607-20	CAPITAL IMPROVEMENTS	\$0	\$0
20-58610-20	FACILITIES: CITY BUILDINGS	\$0	\$0
20-58612-20	SOFTWARE	\$0	\$0
20-58613-20	PROMOTIONAL MARKETING	\$0	\$0
20-58646-20	UTILITIES: WATER DISTRIBUTION	\$0	\$0
20-58647-20	UTILITIES: WATER PRODUCTION	\$0	\$0
Total Capital:		\$85,000	\$85,000
Total Expenses - After Capital:		\$2,342,534	\$2,531,708
Net after Expenses:		\$145,730	\$67,855

City of Willow Park
FY 2020-2021

Fund: 30 WASTEWATER FUND	2019-2020 Current Budget	2020-2021 Proposed Budget
Dept: ALL		
Revenue Description		
User Charges	\$585,358	600,000
Meter Fees	\$100,667	\$125,667
Other Revenue	\$18,729	\$18,729
Transfers From Reserves/Bond Proceeds	\$0	\$0
Total Revenue:	\$704,754	\$744,396
Expense Description		
Personnel	\$113,254	\$49,545
Supplies (Maintenance & Operations)	\$135,258	\$135,258
Utilities	\$61,200	\$61,200
Operational & Contractual Services	\$215,585	\$190,035
Transfers, Restricted Funds, Debt Service	\$103,298	\$303,882
Total Expenses Before Capital Outlay:	\$628,595	\$739,920
Net Before Capital Expenses:	\$76,159	\$4,476
Capital Outlay	\$0	\$0
Total Expenses After Capital Outlay:	\$628,595	\$739,920
Net after Capital Expenses:	\$76,159	\$4,476

City of Willow Park
FY 2020-2021

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
30-45000-30	USER CHARGES	585,358	600,000
30-45003-30	TAP FEES	667	667
30-45004-30	IMPACT FEES	100,000	125,000
		100,667	125,667
30-45005-30	INTEREST REVENUE	15,468	15,468
30-45009-30	DEVELOPMENT CONTRIBUTION	0	0
30-45041-30	REFUNDS/BANK CREDITS	3,261	3,261
30-45045-30	GAIN OR LOSS ON SALE OF FIXED	0	0
30-45046-30	OTHER REIMBURSABLES	0	0
30-45047-30	BALANCE OFFSET	0	0
		18,729	18,729
30-58705-30	INTERFUND TRANSFER	0	0
30-46047-30	BOND PROCEEDS	0	0
		0	0
	Total Revenue:	704,754	744,396
30-58100-30	SALARIES	85,571	33,067
30-58101-30	PAYROLL EXPENSE	1,303	542
30-58102-30	WORKERS COMPENSATION	2,072	1,036
30-58103-30	HEALTH INSURANCE	14,005	7,803
30-58104-30	RETIREMENT	6,488	2,697
30-58105-30	UNEMPLOYMENT INSURANCE	18	24
30-58107-30	CELL PHONE STIPEND	498	542
30-58108-30	EXTRA HELP	0	0
30-58109-30	CERTIFICATE PAY	0	1,080
30-58110-30	OVERTIME	2,142	2,140
30-58125-30	DENTAL INSURANCE	936	497
30-58126-30	LIFE INSURANCE	221	117
30-58127-30	PHYSICALS & GYM MEMBERSHIPS	0	0
30-58128-30	ACCRUED COMP & VACATION	0	0
30-58131-30	PERSONNEL SUPPORT	0	0
	Total Personnel:	113,254	49,545
30-58200-30	POSTAGE & SHIPPING	2,000	2,000
30-58201-30	OFFICE SUPPLIES	1,200	1,200
30-58202-30	FLOWERS/GIFTS/PLAQUES	0	0
30-58203-30	BASIC OPERATING SUPPLIES	1,200	1,200
30-58204-30	PRINTING & BINDING	0	0
30-58205-30	MINOR EQUIPMENT: OFFICE	1,000	1,000
30-58206-30	MV OILS, LUBRICANTS & FLUIDS	500	500
30-58207-30	MV REPAIR & MAINTENANCE	2,400	2,400
30-58208-30	UNIFORMS & SUPPLIES	1,930	1,930
30-58212-30	WASTEWATER SUPPLIES	4,000	4,000
30-58222-30	MINOR TOOLS	0	0
30-58223-30	EQUIPMENT	2,900	2,900
30-58224-30	MISC. TOOLS/SUPPLIES	1,000	1,000
30-58227-30	ICE & INCLEMENT WEATHER	0	0
30-58230-30	CHEMICALS	60,478	60,478
30-58240-30	BELT PRESS SUPPLIES	0	0
30-58253-30	SAFETY EQUIPMENT & SUPPLIES	2,775	2,775
30-58260-30	BUILDING & FACILITIES REPAIRS	5,000	5,000
30-58264-30	WW CHEMICALS	0	0
30-58265-30	FACILITIES MAINT SUPPLIES	0	0
30-58266-30	MINOR EQUIPMENT: FIELD	0	0

City of Willow Park
FY 2020-2021

Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
30-58267-30	OPERATING SUPPLIES NON CONSUMA	0	0
30-58270-30	MV FUEL	3,875	3,875
30-58279-30	WASTEWATER COLLECTION	35,000	35,000
30-58280-30	WASTEWATER TREATMENT	10,000	10,000
30-58281-30	WATER DISTRIBUTION	0	0
	Total Supplies:	135,258	135,258
30-58300-30	ELECTRICITY	61,200	61,200
30-58302-30	TELEPHONE	0	0
30-58304-30	MOBILE TELEPHONE	0	0
30-58305-30	COMMUNICATION SERVICES	0	0
	Total Utilities:	61,200	61,200
30-58400-30	TRAVEL & TRAINING	3,500	3,500
30-58401-30	CONSULTANTS & PROFESSIONALS	0	0
30-58402-30	ADVERTISING & LEGAL NOTICES	0	0
30-58404-30	PROPERTY & LIABILITY	5,500	5,500
30-58405-30	REPAIR & MAINTENANCE	7,650	7,650
30-58406-30	MV OILS, LUBRICANTS & FLUIDS	0	0
30-58407-30	DUES & MEMBERSHIPS	333	333
30-58408-30	SPECIAL EVENTS	0	0
30-58409-30	PERMITS & APPLICATIONS	3,500	3,500
30-58410-30	LAB TESTING	19,700	19,700
30-58414-30	FINANCE CHARGES	0	0
30-58415-30	FINES & PENALTIES	0	0
30-58416-30	LEGAL/CITY ATTORNEY	0	0
30-58417-30	ACCOUNTING & AUDITOR	10,000	10,000
30-58418-30	CONTRACTUAL SERVICES	12,000	12,000
30-58424-30	ENGINEERING/CITY ENGINEER	12,000	12,000
30-58425-30	SLUDGE HAULING	78,000	78,000
30-58437-30	BLACKBOARD CONNECT	0	0
30-58438-30	IT CONTRACT	3,852	3,852
30-58445-30	LIFT STATION EQUIPMENT MAINTENANCE	55,550	30,000
30-58449-30	LIFT STATION MAINTENANCE	0	0
30-58450-30	GOVERNMENT & MISC OPERATING	3,000	3,000
30-58451-30	EQUIPMENT RENTAL	1,000	1,000
30-58467-30	WASTEWATER COLLECTION	0	0
30-58468-30	WASTEWATER TREATMENT	0	0
30-58476-30	REIMBURSABLES & REFUNDS	0	0
	Total Operational & Contractual:	215,585	190,035
30-58705-30	INTERFUND TRANSFER	0	0
30-58717-30	DEPRECIATION EXPENSE	0	0
30-58723-30	BAD DEBT EXPENSE	0	0
30-58725-30	DEBT ISSUANCE COSTS	0	0
30-58737-30	TRANSFER TO WATER FUND	0	0
30-58741-30	TRANSFER TO GENERAL FUND	0	0
30-58745-30	FRANCHISE FEES	28,553	37,220
30-58748-30	2016 COB - TWDB	0	0
30-58750-30	SERIES 2017 DEBT	74,665	266,582
30-58751-30	TRANSFER TO PERSONNEL SUPPORT	0	0
10-58452-004	VEHICLE LEASE (Enterprise)	\$80	\$80
30-58753-30	TRANSFER TO DEBT SERVICE	0	0
30-58754-30	TRANSFER TO CAPITAL EQUIPMENT/	0	0
	Transfers, Restricted Funds, Debt Service:	103,298	303,882
	Total Expenses - Before Capital:	628,595	739,920
30-58601-30	VEHICLES	0	0
30-58602-30	TECHNOLOGY PROJECTS	0	0

City of Willow Park
FY 2020-2021

30-58604-30	EQUIPMENT: HEAVY	0	0
Account Number	Account Description	FY 2019 - 2020	FY 2020 - 2021
30-58606-30	CAPITAL PROJECT CONTRACTS	0	0
30-58607-30	CAPITAL IMPROVEMENTS	0	0
30-58610-30	FACILITIES: CITY BUILDINGS	0	0
30-58640-30	UTILITIES: WASTEWATER COLLECTION	0	0
30-58644-30	PACKAGE PLANT/FORCE MAIN	0	0
	Total Capital:	0	0
	Total Expenses - After Capital:	628,595	739,920
	Net after Expenses:	76,159	4,476

FY 20 - 21

	2019 Certified Totals	2020 Certified Totals	
Taxable Non- Frozen Value	\$ 476,376,087.00	\$ 508,464,082.00	106.74%
Tax Frozen Levy	\$ 323,425.00	\$ 372,269.00	115.10%
M/O Rate	0.2918	0.2685	50.03%
I/S Rate	0.2449	0.2682	49.97%
Total Tax Rate	0.5367	0.5367	
		0.0000	

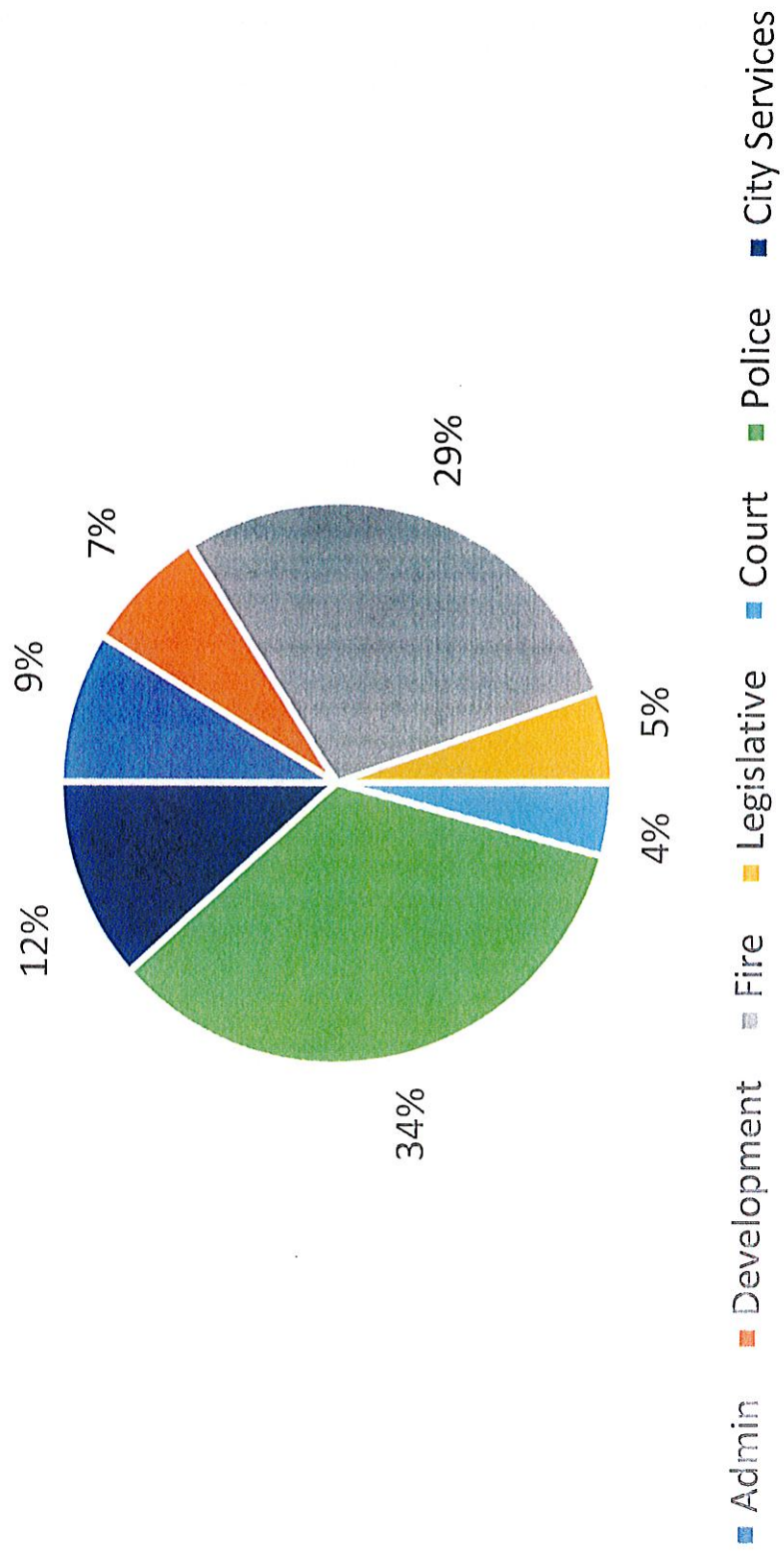
(M/O % of Total Tax Rate)
(I/S % of Total Tax Rate)

M/O Frozen Tax Levy	\$ 186,238.54
I/S Frozen Tax Levy	\$ 186,030.46
	\$ 372,269.00

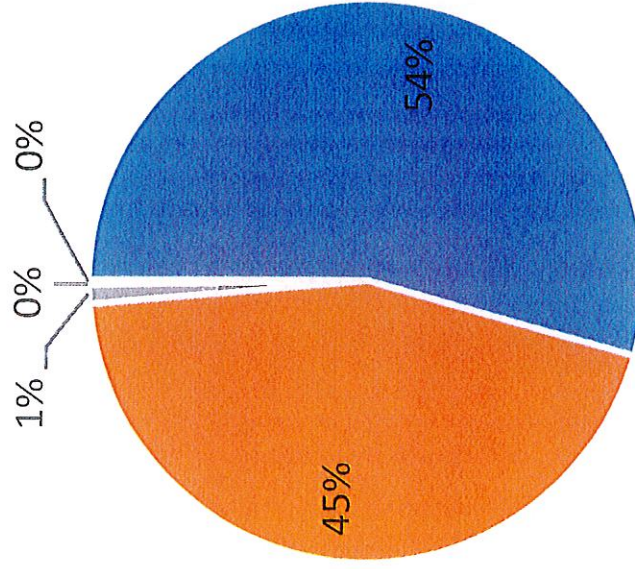
Formula = (Taxable Non Frozen * Rate) / 100. Add Tax Frozen Levy (% based on M/O & I/S split)

(Taxable Non-Frozen Value) (M/O Rate) / 100	M/O Frozen Tax Levy	Total M/O Levy	M/O Levy (98.5%)
\$ 1,365,226.06	\$ 186,238.54	\$ 1,551,464.60	\$ 1,528,192.63
(Taxable Non-Frozen Value) (I/S Rate) / 100	I/S Frozen Tax Levy	Total I/S Levy	I/S Levy (98.5%)
\$ 1,363,700.67	\$ 186,030.46	\$ 1,549,731.12	\$ 1,526,485.16

Government Expenses by Department



Tax Revenues



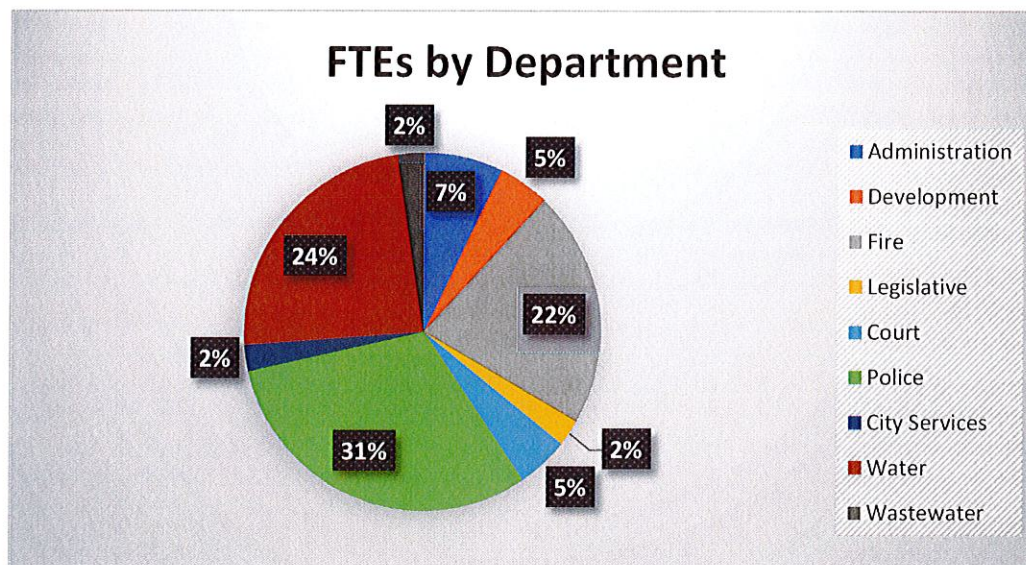
■ M/O Tax ■ Sales Tax ■ Mixed Beverage ■ Auto / Trailer ■ Deliquent Taxes

Existing Tax Supported Tax Debt Service

Year	Debt Service Amount	Delta	% Increase	Estimated Value (4%)	Frozen Tax Levy (4%)	I/S Rate	I/S Levy	Frozen Tax Levy	Total	Delta
2021	\$ 1,549,091.00			\$ 525,000,000.00	\$ 372,000.00	\$ 0.2648	\$ 1,390,200.00	\$ 186,000.00	\$ 1,576,200.00	\$ 27,109.00
2022	\$ 1,591,105.00	\$ 42,014.00	2.71%	\$ 546,000,000.00	\$ 386,880.00	\$ 0.2648	\$ 1,445,808.00	\$ 193,440.00	\$ 1,639,248.00	\$ 48,143.00
2023	\$ 1,627,324.00	\$ 36,219.00	2.28%	\$ 589,680,000.00	\$ 417,830.40	\$ 0.2648	\$ 1,561,472.64	\$ 208,915.20	\$ 1,770,387.84	\$ 143,063.84
2024	\$ 1,659,270.00	\$ 31,946.00	1.96%	\$ 636,854,400.00	\$ 451,256.83	\$ 0.2648	\$ 1,686,390.45	\$ 225,628.42	\$ 1,912,018.87	\$ 252,748.87
2025	\$ 1,683,207.00	\$ 23,937.00	1.44%	\$ 687,802,752.00	\$ 487,357.38	\$ 0.2648	\$ 1,821,301.69	\$ 243,678.69	\$ 2,064,980.38	\$ 381,773.38
2026	\$ 1,705,570.00	\$ 22,363.00	1.33%	\$ 742,826,972.16	\$ 526,345.97	\$ 0.2648	\$ 1,967,005.82	\$ 263,172.98	\$ 2,230,178.81	\$ 524,608.81
2027	\$ 887,174.00	\$ (818,396.00)	-47.98%	\$ 802,753,129.93	\$ 568,453.65	\$ 0.2648	\$ 2,124,366.29	\$ 284,226.82	\$ 2,408,593.11	\$ 1,521,419.11
2028	\$ 840,348.00	\$ (46,826.00)	-5.28%	\$ 866,433,380.33	\$ 613,929.94	\$ 0.2648	\$ 2,294,315.59	\$ 306,964.97	\$ 2,601,280.56	\$ 1,760,932.56
2029	\$ 791,544.00	\$ (48,804.00)	-5.81%	\$ 935,748,050.75	\$ 663,044.33	\$ 0.2648	\$ 2,477,860.84	\$ 331,522.17	\$ 2,809,383.00	\$ 2,017,839.00
2030	\$ 794,052.00	\$ 2,508.00	0.32%	\$ 1,010,607,894.81	\$ 716,087.88	\$ 0.2648	\$ 2,676,089.71	\$ 358,043.94	\$ 3,034,133.65	\$ 2,240,081.65
2031	\$ 597,873.00	\$ (196,179.00)	-24.71%	\$ 1,091,456,526.40	\$ 773,374.91	\$ 0.2648	\$ 2,890,176.88	\$ 386,687.46	\$ 3,276,864.34	\$ 2,678,991.34
2032	\$ 270,300.00	\$ (327,573.00)	-54.79%	\$ 1,178,773,048.51	\$ 835,244.90	\$ 0.2648	\$ 3,121,391.03	\$ 417,622.45	\$ 3,539,013.48	\$ 3,268,713.48
2033	\$ 273,500.00	\$ 3,200.00	1.18%	\$ 1,273,074,892.39	\$ 902,064.50	\$ 0.2648	\$ 3,371,102.32	\$ 451,032.25	\$ 3,822,134.56	\$ 3,548,634.56
2034	\$ 274,000.00	\$ (2,100.00)	-0.77%	\$ 1,374,920,883.78	\$ 974,229.65	\$ 0.2648	\$ 3,640,790.50	\$ 487,114.83	\$ 4,127,905.33	\$ 3,856,505.33
2035	\$ 274,000.00	\$ 2,600.00	0.96%	\$ 1,484,914,554.49	\$ 1,052,168.03	\$ 0.2648	\$ 3,932,053.74	\$ 526,084.01	\$ 4,458,137.75	\$ 4,184,137.75
2036	\$ 271,300.00	\$ (2,700.00)	-0.99%	\$ 1,603,707,718.84	\$ 1,136,341.47	\$ 0.2648	\$ 4,246,618.04	\$ 568,170.73	\$ 4,814,788.77	\$ 4,543,488.77
2037	\$ 273,300.00	\$ 2,000.00	0.74%	\$ 1,732,004,336.35	\$ 1,227,248.79	\$ 0.2648	\$ 4,586,347.48	\$ 613,624.39	\$ 5,199,971.88	\$ 4,926,671.88
2038	\$ 271,050.00	\$ (2,250.00)	-0.82%	\$ 1,870,564,683.26	\$ 1,325,428.69	\$ 0.2648	\$ 4,953,255.28	\$ 662,714.34	\$ 5,615,969.63	\$ 5,344,919.63
2039	\$ 269,675.00	\$ (1,375.00)	-0.51%	\$ 2,020,209,857.92	\$ 1,431,462.99	\$ 0.2648	\$ 5,349,515.70	\$ 715,731.49	\$ 6,065,247.20	\$ 5,795,572.20
2040	\$ 273,075.00	\$ 3,400.00	1.26%	\$ 2,181,826,646.55	\$ 1,545,980.02	\$ 0.2648	\$ 5,777,476.96	\$ 772,990.01	\$ 6,550,466.97	\$ 6,277,391.97
2041	\$ 271,250.00	\$ (1,825.00)	-0.67%	\$ 2,356,372,778.28	\$ 1,669,658.43	\$ 0.2648	\$ 6,239,675.12	\$ 834,829.21	\$ 7,074,504.33	\$ 6,803,254.33
2042	\$ 269,275.00	\$ (1,975.00)	-0.73%	\$ 2,544,882,600.54	\$ 1,803,231.10	\$ 0.2648	\$ 6,738,849.13	\$ 901,615.55	\$ 7,640,464.68	\$ 7,371,189.68
2043	\$ 272,075.00	\$ 2,800.00	1.04%	\$ 2,748,473,208.59	\$ 1,947,489.59	\$ 0.2648	\$ 7,277,957.06	\$ 973,744.79	\$ 8,251,701.85	\$ 7,979,626.85
2044	\$ 269,650.00	\$ (2,425.00)	-0.89%	\$ 2,968,351,065.27	\$ 2,103,288.75	\$ 0.2648	\$ 7,860,193.62	\$ 1,051,644.38	\$ 8,911,838.00	\$ 8,642,188.00
2045	\$ 272,000.00	\$ 2,350.00	0.87%	\$ 3,205,819,150.49	\$ 2,271,551.86	\$ 0.2648	\$ 8,489,009.11	\$ 1,135,775.93	\$ 9,624,785.04	\$ 9,352,785.04
2046	\$ 274,050.00	\$ 2,050.00	0.75%	\$ 3,462,284,682.53	\$ 2,453,276.00	\$ 0.2648	\$ 9,168,129.84	\$ 1,226,638.00	\$ 10,394,767.84	\$ 10,120,717.84

Total FTEs
October 1, 2020

Administration	3
Development	2
Fire	9
Legislative	1
Court	2
Police	13
City Services	1
Water	10
Wastewater	1
TOTAL	42



2020 Tax Rate Calculation Worksheet**Taxing Units Other Than School Districts or Water Districts****CWP-CITY WILLOW PARK (2020)**

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.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17). ¹ Tax Code § 26.012(14)	\$616,043,871
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ² Tax Code § 26.012(14)	\$106,589,789
3.	Preliminary 2019 adjusted taxable value Subtract Line 2 from Line 1.	\$508,454,082
4.	2019 total adopted tax rate.	0.53670000
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values: <u>\$0</u> B. 2019 values resulting from final court decisions: <u>\$0</u> C. 2019 value loss. Subtract B from A. ³ Tax Code § 26.012(13)	\$0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2019 ARB certified value: <u>\$0</u> B. 2019 disputed value: <u>\$0</u> C. 2019 undisputed value. Subtract B from A. ⁴ Tax Code § 26.012(13)	\$0
7.	2019 Chapter 42 related adjusted values Add Line 5 and Line 6.	\$0

2020 Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$508,454,082
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2011. Enter the 2019 value of property in deannexed territory. ⁵ Tex. Tax Code § 26.012(15)	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2019 market value: \$1,994,540 B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: \$1,042,445 C. Value loss. Add A and B. ⁶ Tex. Tax Code § 26.012(15)	\$3,036,985
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. A. 2019 market value: \$0 B. 2020 productivity or special appraised value: \$0 C. Value loss. Subtract B from A. ⁷ Tex. Tax Code § 26.012(15)	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	\$3,036,985
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$505,417,097
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100	\$2,712,574
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. ⁸ Tex. Tax Code § 26.012(13)	\$1,548
16.	Taxes in tax increment financing (TIF) for tax year 2019. 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 2020 captured appraised value in Line 18D, enter 0. ⁹ Tex. Tax Code § 26.03(c)	\$132,445
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. ¹⁰ Tex. Tax Code § 26.012(13)	\$2,581,677
18.	Total 2020 taxable value on the 2020 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 Tex. Tax Code § 26.012, 26.04(o-2) A. Certified values: \$651,027,319 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: \$0 C. Pollution control and energy storage system exemption. Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: \$0 D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 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 Tex. Tax Code § 26.03(c) \$28,032,017 E. Total 2019 value. Add A and B, then subtract C and D.	\$622,995,302

2020 Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts

Form 50-556

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ^{13 Tex. Tax Code § 26.01(c) and (d)}</p> <p>A. 2020 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 Tex. Tax Code § 26.01(c)}</p> <p style="text-align: right;">\$0</p> <p>B. 2020 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 Tex. Tax Code § 26.01(d)}</p> <p style="text-align: right;">\$0</p> <p>C. Total value under protest or not certified Add A and B.</p> <p style="text-align: right;">\$0</p>	<p>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</p>
20.	<p>2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ^{16 Tex. Tax Code § 26.012(6)(B)}</p>	\$120,693,795
21.	<p>2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ^{17 Tex. Tax Code § 26.012(6)}</p>	\$602,301,507
22.	<p>Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019 include both real and personal property. Enter the 2020 value of property in territory annexed. ^{18 Tex. Tax Code § 26.012(17)}</p>	\$0
23.	<p>Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements include property on which a tax abatement agreement has expired for 2020. ^{19 Tex. Tax Code § 26.012(17)}</p>	\$11,540,180.00
24.	<p>Total adjustments to the 2020 taxable value Add Lines 22 and 23.</p>	\$11,540,180.00
25.	<p>Adjusted 2020 taxable value. Subtract Line 24 from Line 21.</p>	\$490,761,327
26.	<p>2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ^{20 Tex. Tax Code § 26.04(c)}</p>	0.5260554
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ^{21 Tex. Tax Code § 26.04(d)}</p>	0.00000000

SECTION 2: Voter-Approval Tax Rate

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

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	0.29180000
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$508,454,082
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$1,483,669
31.	Adjusted 2019 levy for calculating NNR M&O rate. Add Line 31E to Line 30. A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent <div style="text-align: right;">\$398,116</div> B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019 <div style="text-align: right;">\$889</div> C. 2019 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 2020 captured appraised value in Line 18D, enter 0 <div style="text-align: right;">\$132,445</div> D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. <div style="text-align: right;">\$0</div> E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function <div style="text-align: right;">\$266,560</div>	\$1,750,229
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$490,761,327
33.	2020 NNR M&O rate (unadjusted). Divide Line 31 by Line 32 and multiply by \$100.	0.35663548
34.	Rate adjustment for state criminal justice mandate. ^{23 Tex. Tax Code § 26.044} Enter the rate calculated in C. If not applicable, enter 0. A. 2020 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. <div style="text-align: right;">\$0</div> B. 2019 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 <div style="text-align: right;">\$0</div> C. Subtract B from A and divide by Line 32 and multiply by \$100 <div style="text-align: right;">0.00000000</div>	0.00000000
35.	Rate adjustment for indigent health care expenditures. ^{24 Tex. Tax Code § 26.0442} Enter the rate calculated in C. If not applicable, enter 0. A. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose <div style="text-align: right;">\$0</div> B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose <div style="text-align: right;">\$0</div> C. Subtract B from A and divide by Line 32 and multiply by \$100 <div style="text-align: right;">0.00000000</div>	0.00000000

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ^{25 Tex. Tax Code § 28.0442} Enter the lessor of C and D. If not applicable, enter 0.</p> <p>A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0</p>	<p>0.00000000</p>
37.	<p>Rate adjustment for county hospital expenditures. ^{26 Tex. Tax Code § 28.0443} Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p>A. 2020 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, 2019 and ending on June 30, 2020.</p> <p style="text-align: right;">\$0</p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0</p>	<p>0</p>
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34, 35, 36, and 37.	0.35663548
39.	<p>2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. ^{27 Tex. Tax Code § 28.04(c-1)}</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.</p> <p>- or -</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08.</p>	0.36911770
40.	<p>Total 2020 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. Enter debt amount</p> <p style="text-align: right;">\$1,524,267</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p style="text-align: right;">\$0</p> <p>D. Subtract amount paid from other resources</p> <p style="text-align: right;">\$0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p> <p style="text-align: right;">\$1,524,267</p>	
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ^{28 Tex. Tax Code § 28.012(10) and 26.04(b)}	\$0

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
42.	Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$1,524,267
43.	2020 anticipated collection rate. 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%. 29 Tex. Tax Code § 26.04(h), (h-1) and (h-2) A. Enter the 2020 anticipated collection rate certified by the collector. 30 Tex. Tax Code § 26.04(p) B. Enter the 2019 actual collection rate. C. Enter the 2018 actual collection rate D. Enter the 2017 actual collection rate.	100% 100% 100% 101% 100%
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43.	1524267.00000000
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	502,301,507
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	0.30345669
47.	2020 voter-approval tax rate. Add Lines 39 and 46.	0.67257429
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	0.00000000

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. 32 Tex. Tax Code § 26.041(d) Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	\$0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. 33 Tex. Tax Code § 26.041(i) Taxing units that adopted the sales tax in November 2019 or in May 2020 Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. 34 Tex. Tax Code § 26.041(d) - or - Taxing units that adopted the sales tax before November 2019 Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$398,116
51.	2020 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$502,301,507
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.07925837
53.	2020 NNR tax rate, unadjusted for sales tax. 35 Tex. Tax Code § 26.04(c) Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.52805540
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020 Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$0
55.	2020 voter-approval tax rate, unadjusted for sales tax. 36 Tex. Tax Code § 26.04(c) Enter the rate from Line 47 or 48, as applicable, of the Voter-Approval Tax Rate Worksheet.	0.67257429

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
56.	2020 voter-approval tax rate, adjusted for sales tax Subtract Line 52 from Line 55	0.59331692

SECTION 4: Voter-Approval 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. 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
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ) Enter the amount certified in the determination letter from TCEQ. ³⁷ Tex. Tax Code § 26.045(d) The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ Tex. Tax Code § 26.045(i)	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$502,301,507
59.	Additional rate for pollution control Divide Line 57 by Line 58 and multiply by \$100.	0
60.	2020 voter-approval tax rate, adjusted for pollution control Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.00000000

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ Tex. Tax Code § 28.013(a) In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.⁴⁰ Tex. Tax Code § 28.013(c)

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹ Tex. Tax Code § 28.063(a)(1)

Line	Unused Increment Rate Worksheet	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.00000000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	

2020 Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts

Form 50-856

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. ⁴² Tex. Tax Code § 26.012(b)-(e)

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. ⁴³ Tex. Tax Code § 26.063(e)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate Enter the rate from Line 38 of the Voter-Approval Tax Rate Worksheet	0.36663548
67.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$502,301,507
68.	Rate necessary to impose \$500,000 in taxes Divide \$500,000 by Line 67 and multiply by \$100	0.099641807
69.	2020 debt rate. Enter the rate from Line 46 of the Voter-Approval Tax Rate Worksheet	0.30345659
70.	De minimis rate. Add Lines 66, 68 and 69.	0.76963387

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).

0.52605640

Voter-approval tax rate As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).

0.59331692

De minimis rate. If applicable, enter the de minimis rate from Line 70

0.76963387

SECTION 8: 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 calculated the tax rates in accordance with requirements in Tax Code. ⁴⁴ Tex. Tax Code § 26.04(c)

print
here

Printed Name of Taxing Unit Representative

sign
here

Tax Unit Representative

Date 8/6/2020

For additional copies, visit: comptroller.texas.gov/taxes/property-tax