

CITY OF WILLOW PARK

Fiscal Year 2021-2022 Budget

Mayor
Doyle Moss

Council Members

Place 1	Eric Contreras
Place 2	Tyler VanSant
Place 3	Greg Runnebaum
Place 4	Lea Young
Place 5	Nathan Crummel

City Administrator
Bryan Grimes

Interim City Secretary
Candice Scott

CITY OF WILLOW PARK

ORDINANCE NO. 837-21

AN ORDINANCE LEVYING THE 2021 AD VALOREM TAXES OF THE CITY OF WILLOW PARK, TEXAS ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY, NOT EXEMPT BY LAW; PROVIDING REVENUES FOR PAYMENT OF CURRENT MUNICIPAL EXPENSES, AND FOR INTEREST AND SINKING FUNDS ON OUTSTANDING CITY OF WILLOW PARK BONDS; PROVIDING FOR ENFORCEMENT OF COLLECTION; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

Section 1: That under the authority of the laws of the State of Texas, there is hereby levied for the 2021 tax year, on all taxable property situated within the corporate limits of the City of Willow Park, and not exempt by the Constitution and Laws of the State of Texas, a total tax of \$0.56665 on each \$100 assessed value of all taxable property.

Section 2: (a) That of the total tax, \$0.30162 on each \$100 assessed value, shall be distributed to the General Fund of the City to fund maintenance and operation expenditures of the City.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.2% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$25.14.

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

THE CITY OF WILLOW PARK, TEXAS ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.2% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY 25.14.

Section 3: That of the total tax, \$0.26503 on each \$100 assessed value, shall be distributed to pay the City's debt service as provided by Section 26.05 of the Texas Tax Code.

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

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

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

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

PASSED, APPROVED AND ADOPTED on this the 24th day of August 2021.


Doyle Moss, Mayor

ATTEST:


Candice J Scott, Interim City Secretary



APPROVED AS TO FORM:

William P. Chesser, City Attorney

The Willow Park City Council in acting on Ordinance No. 837-21, did on the 24th day of August 2021 vote as follows:

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



Willow Park, TX

City of Willow Park

	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
Fund: 10 - GENERAL FUND			
Department: 000 - Undesignated			
Group: 35 - OTHER REVENUE			
<u>10-000-46088</u>	0	0	0
SALE OF ASSETS	0	0	0
Group: 35 - OTHER REVENUE Total:	0	0	0
Department: 000 - Undesignated Total:	0	0	0
Department: 001 - Administration			
Group: 10 - TAXES			
<u>10-001-46000</u>	1,528,193	1,511,053	1,849,028
<u>10-001-46001</u>	1,275,000	944,848	1,400,000
<u>10-001-46002</u>	31,500	14,906	31,500
<u>10-001-46003</u>	325	1,021	325
<u>10-001-46006</u>	0	0	0
<u>10-001-46007</u>	6,977	7,431	6,977
<u>10-001-46020</u>	200,000	193,419	200,000
<u>10-001-46021</u>	75,000	13,045	75,000
<u>10-001-46022</u>	7,500	1,906	7,500
<u>10-001-46025</u>	5,000	116	5,000
<u>10-001-46027</u>	3,024	2,016	3,024
<u>10-001-46028</u>	129,978	0	129,978
<u>10-001-46029</u>	37,220	0	37,220
Group: 10 - TAXES Total:	3,299,717	2,689,761	3,745,552
Group: 15 - ADMINISTRATIVE FEES			
<u>10-001-46005</u>	15,000	1,588	15,000
<u>10-001-46056</u>	0	303,325	175,000
<u>10-001-58284</u>	0	47,000	0
Group: 15 - ADMINISTRATIVE FEES Surplus (Deficit):	15,000	257,913	3,935,887

	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
Group: 35 - OTHER REVENUE			
<u>10-001-46041</u>	100	428	100
<u>10-001-46042</u>	35	0	35
<u>10-001-46046</u>	200	0	200
Group: 35 - OTHER REVENUE Total:	335	428	335
Group: 50 - PERSONNEL			
<u>10-001-58100</u>	131,196	95,309	137,756
<u>10-001-58101</u>	1,902	1,391	1,959
<u>10-001-58102</u>	3,108	8,263	3,310
<u>10-001-58103</u>	27,126	13,347	35,605
<u>10-001-58104</u>	9,472	7,036	9,756
<u>10-001-58105</u>	73	219	432
<u>10-001-58107</u>	2,280	1,793	2,348
<u>10-001-58125</u>	15,719	961	2,415
<u>10-001-58126</u>	574	-381	591
<u>10-001-58127</u>	0	240	
Group: 50 - PERSONNEL Total:	191,450	128,178	194,173
Group: 55 - SUPPLIES			
<u>10-001-58200</u>	3,000	1,531	2,000
<u>10-001-58201</u>	5,000	1,761	4,500
<u>10-001-58202</u>	2,000	311	2,000
<u>10-001-58203</u>	0	1,847	
<u>10-001-58204</u>	0	0	
<u>10-001-58205</u>	515	0	515
<u>10-001-58208</u>	300	50	300
<u>10-001-58214</u>	0	563	
<u>10-001-58223</u>	515	0	515
<u>10-001-58265</u>	515	585	515
<u>10-001-58268</u>	0	1,999	

Group: 65 - CONTRACTUAL SERVICES

10-001-58400	TRAVEL & TRAINING	7,000	3,150	10,345
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Group: 55 - SUPPLIES Total:

		11,845	8,648	10,345
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		FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
10-001-58401	CONSULTANTS & PROFESSIONALS	25,000	3,500	25,000
10-001-58402	ADVERTISING & LEGAL NOTICES	1,500	0	1,500
10-001-58403	PRINTING & BINDING	3,600	0	3,600
10-001-58404	PROPERTY & LIABILITY	7,000	7,003	7,000
10-001-58405	REPAIR & MAINTENANCE	0	0	
10-001-58406	PROFESSIONAL LICENSE	1,000	158	1,000
10-001-58407	DUES & MEMBERSHIPS	3,000	868	3,000
10-001-58408	SPECIAL EVENTS	0	348	
10-001-58409	PERMITS & APPLICATIONS	0	-70	
10-001-58410	LAB TESTING	0	0	
10-001-58414	FINANCE CHARGES	0	68	
10-001-58415	FINES & PENALTIES	0	0	
10-001-58416	LEGAL/CITY ATTORNEY	0	0	
10-001-58417	ACCOUNTING & AUDITOR	40,000	20,429	40,000
10-001-58418	CONTRACTUAL SERVICES	48,000	27,789	48,000
10-001-58426	SOFTWARE TECH SUPPORT	15,000	23,074	15,000
10-001-58427	EQUIPMENT TECH SUPPORT	0	1,573	
10-001-58437	BLACKBOARD CONNECT	2,750	985	2,750
10-001-58438	IT CONTRACT	3,852	2,887	3,852
10-001-58450	GOVERNMENT & MISC OPERATING	0	0	
10-001-58451	EQUIPMENT RENTAL	9,600	9,505	9,600
10-001-58476	REIMBURSABLES & REFUNDS	0	0	
Group: 65 - CONTRACTUAL SERVICES Total:		167,302	101,265	167,302

Group: 70 - TRANSFERS & RESTRICTED FUNDS

10-001-58705	INTERFUND TRANSFER	0	0	
10-001-58716	PAYING AGENT FEES	0	300	

Group: 70 - TRANSFERS & RESTRICTED FUNDS Total:

	0	300	0
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Group: 75 - CAPITAL OUTLAY

<u>10-001-58600</u>	0	1,265	
<u>10-001-58602</u>	0	26,733	

OFFICE EQUIPMENT
TECHNOLOGY PROJECTS

	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
SOFTWARE	0	15,982	
Group: 75 - CAPITAL OUTLAY Total:	0	43,980	0
Department: 001 - Administration Expense	2,944,455	2,665,731	371,820

Department: 003 - Development

Group: 15 - ADMINISTRATIVE FEES

<u>10-003-46091</u>	0	0	0
LATE HOURS ALCOHOL PERMIT FEE	0	0	0
Group: 15 - ADMINISTRATIVE FEES Total:	0	0	0

Group: 20 - LICENSES & PERMITS

<u>10-003-46023</u>	1,000	1,050	1,000
CERTIFICATE OF OCCUPANCY	1,000	1,050	1,000
<u>10-003-46070</u>	200,000	262,351	300,000
BUILDING PERMITS	200,000	262,351	300,000
<u>10-003-46071</u>	9,000	11,780	9,000
HEALTH PERMITS	9,000	11,780	9,000
<u>10-003-46072</u>	15,000	53,447	50,000
SUBCONTRACTORS PERMITS	15,000	53,447	50,000
<u>10-003-46073</u>	4,500	6,110	4,500
REGISTRATION FEES	4,500	6,110	4,500
<u>10-003-46074</u>	0	0	
BUSINESS ORIENTED	0	0	
<u>10-003-46075</u>	1,200	6,200	1,200
OSSF PERMITS	1,200	6,200	1,200
<u>10-003-46076</u>	0	0	
WELL APPLICATION FEE	0	0	
<u>10-003-46077</u>	35,000	58,006	60,000
PLAN REVIEW	35,000	58,006	60,000
<u>10-003-46079</u>	0	100	
BACKFLOW INSPECTIONS	0	100	
<u>10-003-46080</u>	0	0	
RE - INSPECTION	0	0	
<u>10-003-46081</u>	0	600	
SPECIAL EVENT PERMITS	0	600	
<u>10-003-46082</u>	600	4,125	600
REVIEWS/ REQUESTS	600	4,125	600
<u>10-003-46083</u>	0	4,500	
METER RELEASE	0	4,500	
<u>10-003-46084</u>	400	0	400
RENTAL INSPECTIONS	400	0	400

<u>10-003-46089</u>	IRRIGATION	0	1,440	
<u>10-003-46095</u>	FIRE ALARMS	1,000	3,500	1,000
<u>10-003-46099</u>	FIRE SPRINKLER	1,000	3,850	1,000
	Group: 20 - LICENSES & PERMITS Total:	268,700	417,058	428,700
	OTHER REIMBURSEABLES	0	0	
<u>10-003-46046</u>	NSF FEES	0	30	
<u>10-003-46092</u>		0	30	0
	Group: 35 - OTHER REVENUE Total:	0	30	0

		FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
Group: 50 - PERSONNEL				
<u>10-003-58100</u>	SALARIES	87,300	53,706	91,665
<u>10-003-58101</u>	PAYROLL EXPENSE	1,266	817	1,304
<u>10-003-58102</u>	WORKERS COMPENSATION	2,072	2,207	2,207
<u>10-003-58103</u>	HEALTH INSURANCE	15,606	6,453	7,094
<u>10-003-58104</u>	RETIREMENT	6,303	4,669	6,492
<u>10-003-58105</u>	UNEMPLOYMENT INSURANCE	49	216	288
<u>10-003-58107</u>	CELL PHONE STIPEND	540	378	556
<u>10-003-58110</u>	OVERTIME	0	38	0
<u>10-003-58125</u>	DENTAL INSURANCE	994	445	452
<u>10-003-58126</u>	LIFE INSURANCE	234	156	241
<u>10-003-58127</u>	PHYSICALS & GYM MEMBERSHIPS	0	0	0
<u>10-003-58128</u>	ACCRUED COMP & VACATION	0	3,204	0
	Group: 50 - PERSONNEL Total:	114,364	72,288	110,299
Group: 55 - SUPPLIES				
<u>10-003-58200</u>	POSTAGE & SHIPPING	515	0	515
<u>10-003-58201</u>	OFFICE SUPPLIES	1,030	146	1,030
<u>10-003-58202</u>	FLOWERS/GIFTS/PLAQUES	52	0	52
<u>10-003-58203</u>	BASIC OPERATING SUPPLIES	0	979	
<u>10-003-58204</u>	PRINTING & BINDING	309	492	309

	FY 2020-2021	FY 2020-2021	FY 2021-2022	BUDGET
	Total Budget	YTD Activity		
10-003-58205	515	0	515	515
10-003-58207	0	26		
10-003-58208	309	0	309	309
10-003-58268	0	0		
Group: 55 - SUPPLIES Total:	2,730	1,642	2,730	
Group: 65 - CONTRACTUAL SERVICES				
10-003-58400	3,000	1,137	3,000	3,000
10-003-58401	108,150	84,305	108,150	108,150
10-003-58402	5,150	1,288	5,150	5,150
10-003-58404	5,150	6,195	5,150	5,150
10-003-58407	721	0	721	721

	FY 2020-2021	FY 2020-2021	FY 2021-2022	BUDGET
	Total Budget	YTD Activity		
10-003-58409	0	0		
10-003-58414	0	539		
10-003-58418	28,100	29,580	28,100	28,100
10-003-58423	5,870	7,405	5,870	5,870
10-003-58424	5,150	28,060	5,150	5,150
10-003-58426	0	0		
10-003-58427	0	1,175		
10-003-58435	1,700	0	1,700	1,700
10-003-58438	3,968	2,979	3,968	3,968
10-003-58463	5,000	17,500	5,000	5,000
Group: 65 - CONTRACTUAL SERVICES Total:	171,959	180,162	171,959	

	FY 2020-2021	FY 2020-2021	FY 2021-2022	BUDGET
	Total Budget	YTD Activity		
Group: 75 - CAPITAL OUTLAY				
10-003-58600	0	0		
10-003-58612	0	4,830		
Group: 75 - CAPITAL OUTLAY Total:	0	4,830	0	0
Department: 003 - Development Expense	-20,353	158,165		284,988

Department: 004 - Fire
Group: 20 - LICENSES & PERMITS

<u>10-004-46099</u>	FIRE SPRINKLER	10,000	0	10,000
	Group: 20 - LICENSES & PERMITS Total:	10,000	0	10,000
	Group: 30 - SERVICE REVENUE			
<u>10-004-46032</u>	REVENUE RECOVERY	5,000	150	5,000
	Group: 30 - SERVICE REVENUE Total:	5,000	150	5,000
	Group: 35 - OTHER REVENUE			
<u>10-004-46030</u>	VFD CONTRIBUTIONS	0	200	
<u>10-004-46041</u>	REFUNDS/ BANK CREDITS	0	0	
<u>10-004-46042</u>	MISCELLANEOUS	0	0	
<u>10-004-46047</u>	BOND PROCEEDS	0	0	
<u>10-004-46088</u>	SALE OF ASSETS	0	0	
	Group: 35 - OTHER REVENUE Total:	0	200	15,000
	Group: 50 - PERSONNEL			
<u>10-004-58100</u>	SALARIES	554,732	382,396	713,460

		FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
<u>10-004-58101</u>	PAYROLL EXPENSE	9,137	7,605	11,993
<u>10-004-58102</u>	WORKERS COMPENSATION	13,468	12,136	13,872
<u>10-004-58103</u>	HEALTH INSURANCE	70,227	42,253	85,124
<u>10-004-58104</u>	RETIREMENT	45,178	34,321	59,235
<u>10-004-58105</u>	UNEMPLOYMENT INSURANCE	316	1,619	1,728
<u>10-004-58107</u>	CELL PHONE STIPEND	1,620	1,320	1,669
<u>10-004-58109</u>	CERTIFICATE PAY	22,750	16,373	29,900
<u>10-004-58110</u>	OVERTIME	55,000	59,537	56,650
<u>10-004-58124</u>	FLOATER SHIFTS	16,000	3,717	16,480
<u>10-004-58125</u>	DENTAL INSURANCE	4,472	3,202	5,420
<u>10-004-58126</u>	LIFE INSURANCE	1,055	1,124	2,075
<u>10-004-58127</u>	PHYSICALS & GYM MEMBERSHIPS	4,980	2,640	5,129
<u>10-004-58128</u>	ACCRUED COMP & VACATION	0	14,287	
	Group: 50 - PERSONNEL Total:	798,935	582,532	1,002,735

Group: 55 - SUPPLIES

	824	202	824
10-004-58200			
POSTAGE & SHIPPING	824	202	824
10-004-58201			
OFFICE SUPPLIES	2,225	1,441	2,225
10-004-58202			
FLOWERS/GIFTS/PLAQUES	500	0	500
10-004-58203			
BASIC OPERATING SUPPLIES	12,427	7,932	12,427
10-004-58204			
PRINTING & BINDING	206	0	206
10-004-58205			
MINOR EQUIPMENT: OFFICE	1,900	1,208	1,900
10-004-58206			
MV OILS, LUBRICANTS & FLUIDS	0	70	
10-004-58207			
MV REPAIR & MAINTENANCE	77,061	21,073	77,061
10-004-58208			
UNIFORMS & SUPPLIES	20,169	13,753	20,169
10-004-58214			
FINANCE CHARGES	0	9	
10-004-58216			
PPE AND SUPPLIES	60,601	14,893	60,601
10-004-58217			
MEDICAL SUPPLIES	14,906	7,304	14,906
10-004-58219			
FOAM SUPPLIES	1,803	1,425	1,803
10-004-58220			
ROAD ABSORBENT SUPPLIES	1,654	-602	1,654
10-004-58253			
SAFETY EQUIPMENT & SUPPLIES	18,563	6,459	18,563
10-004-58260			
BUILDING & FACILITIES REPAIRS	3,740	2,435	3,740

	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
10-004-58265	0	715	
10-004-58266	0	0	
10-004-58267	0	362	
10-004-58270	0	60	
10-004-58278	8,000	1,641	8,000
Group: 55 - UTILITIES	224,579	80,381	224,579
10-004-58305	6,180	3,770	6,180
Group: 60 - UTILITIES	6,180	3,770	6,180
10-004-58400	28,054	12,652	28,054
10-004-58401	3,605	0	3,605
10-004-58403	206	0	206

<u>10-004-58404</u>	PROPERTY & LIABILITY	5,150	6,195	5,150
<u>10-004-58405</u>	REPAIR & MAINTENANCE	0	0	
<u>10-004-58407</u>	DUES & MEMBERSHIPS	542	640	542
<u>10-004-58408</u>	SPECIAL EVENTS	0	0	
<u>10-004-58418</u>	CONTRACTUAL SERVICES	65,207	40,258	65,207
<u>10-004-58426</u>	SOFTWARE TECH SUPPORT	0	1,675	
<u>10-004-58427</u>	EQUIPMENT TECH SUPPORT	20,540	10,397	20,540
<u>10-004-58437</u>	BLACKBOARD CONNECT	1,071	985	1,071
<u>10-004-58438</u>	IT CONTRACT	3,968	4,389	3,968
<u>10-004-58451</u>	EQUIPMENT RENTAL	0	0	
<u>10-004-58452</u>	VEHICLE LEASE	0	10,902	
Group: 65 - CONTRACTUAL SERVICES Total:		128,343	88,093	128,343
Group: 75 - CAPITAL OUTLAY				
<u>10-004-58601</u>	VEHICLES	0	0	
<u>10-004-58645</u>	CAPITAL EQUIPMENT REPLACEMENT	0	0	
Group: 75 - CAPITAL OUTLAY Total:		0	0	0
Department: 004 - Fire Expense		-1,143,037	-754,426	1,361,837

	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
Department: 005 - Legislative			
Group: 15 - ADMINISTRATIVE FEES			
<u>10-005-46036</u>	150	0	150
OPEN RECORDS FEES			
Group: 15 - ADMINISTRATIVE FEES Total:		150	150
Group: 35 - OTHER REVENUE			
<u>10-005-46024</u>	0	-1,500	
SPECIAL EVENT SPONSORSHIP			
<u>10-005-46042</u>	1,100	0	1,100
MISCELLANEOUS			
Group: 35 - OTHER REVENUE Total:		1,100	1,100
Group: 50 - PERSONNEL			
<u>10-005-58100</u>	69,010	48,961	72,461
SALARIES			
<u>10-005-58101</u>	1,001	670	1,031
PAYROLL EXPENSE			

<u>10-005-58102</u>	WORKERS COMPENSATION	1,036	1,103	1,103
<u>10-005-58103</u>	HEALTH INSURANCE	7,803	5,211	7,803
<u>10-005-58104</u>	RETIREMENT	4,983	3,613	5,065
<u>10-005-58105</u>	UNEMPLOYMENT INSURANCE	24	144	144
<u>10-005-58107</u>	CELL PHONE STIPEND	540	399	540
<u>10-005-58108</u>	EXTRA HELP	0	0	
<u>10-005-58125</u>	DENTAL INSURANCE	497	360	497
<u>10-005-58126</u>	LIFE INSURANCE	117	126	173
<u>10-005-58127</u>	PHYSICALS & GYM MEMBERSHIPS	0	0	
	Group: 50 - PERSONNEL Total:	85,011	60,589	88,817
	Group: 55 - SUPPLIES			
<u>10-005-58200</u>	POSTAGE & SHIPPING	100	48	100
<u>10-005-58201</u>	OFFICE SUPPLIES	1,500	1,388	1,500
<u>10-005-58202</u>	FLOWERS/GIFTS/PLAQUES	1,500	670	1,500
<u>10-005-58203</u>	BASIC OPERATING SUPPLIES	550	0	550
<u>10-005-58204</u>	PRINTING & BINDING	515	494	515
<u>10-005-58205</u>	MINOR EQUIPMENT: OFFICE	2,900	0	2,900
<u>10-005-58208</u>	UNIFORMS & SUPPLIES	1,350	-239	1,350
<u>10-005-58266</u>	MINOR EQUIPMENT: FIELD	500	0	500
<u>10-005-58269</u>	PROMOTIONS	4,600	768	4,600
	Group: 55 - SUPPLIES Total:	13,515	3,129	13,515

	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
Group: 60 - UTILITIES			
<u>10-005-58305</u>	0	0	0
Group: 65 - CONTRACTUAL SERVICES			
<u>10-005-58400</u>	10,000	3,691	10,000
<u>10-005-58401</u>	8,000	0	8,000
<u>10-005-58402</u>	2,000	12,636	2,000
<u>10-005-58404</u>	5,500	6,195	5,500

<u>10-005-58405</u>	REPAIR & MAINTENANCE	0	0	0
<u>10-005-58406</u>	PROFESSIONAL LICENSE	400	0	400
<u>10-005-58407</u>	DUES & MEMBERSHIPS	10,200	8,903	10,200
<u>10-005-58408</u>	SPECIAL EVENTS	12,500	10,941	12,500
<u>10-005-58416</u>	LEGAL/CITY ATTORNEY	45,000	28,838	45,000
<u>10-005-58418</u>	CONTRACTUAL SERVICES	4,400	0	4,400
<u>10-005-58419</u>	ELECTIONS ADMINISTRATION	5,700	0	5,700
<u>10-005-58426</u>	SOFTWARE TECH SUPPORT	500	2,374	500
<u>10-005-58437</u>	BLACKBOARD CONNECT	1,071	985	1,071
<u>10-005-58438</u>	IT CONTRACT	3,968	2,887	3,968
<u>10-005-58450</u>	GOVERNMENT & MISC OPERATING	1,500	2,372	1,500
	Group: 65 - CONTRACTUAL SERVICES Total:	110,739	79,821	110,739

Group: 75 - CAPITAL OUTLAY

<u>10-005-58612</u>	SOFTWARE	0	0	0
<u>10-005-58624</u>	EQUIPMENT PURCHASE	0	0	0
	Group: 75 - CAPITAL OUTLAY Total:	0	0	0
	Department: 005 - Legislative Expense	-208,015	-145,038	213,071

Department: 006 - Municipal Court

Group: 15 - ADMINISTRATIVE FEES

<u>10-006-46064</u>	COURT ADMINISTRATION	75,000	32,317	75,000
	Group: 15 - ADMINISTRATIVE FEES Total:	75,000	32,317	75,000

Group: 25 - FINES & FORFITURES

<u>10-006-46060</u>	NON-PARKING	100,000	33,131	100,000
<u>10-006-46061</u>	PARKING	1,000	379	1,000

	FY 2020-2021	FY 2020-2021	FY 2021-2022	BUDGET
	Total Budget	YTD Activity		
<u>10-006-46062</u>	WARRANTS/CAPIAS	1,300	0	1,300
<u>10-006-46063</u>	STATE LAW - CLASS C	15,000	-5,007	15,000
<u>10-006-46065</u>	COURT SECURITY	4,700	0	4,700
<u>10-006-46066</u>	TIME PAYMENT	400	18	400
<u>10-006-46067</u>	MC TECH FEE	6,700	24	6,700

<u>10-006-46085</u>	SEAT BELT	500	0	500
<u>10-006-46102</u>	TEEN COURT FEE	0	0	0
	Group: 25 - FINES & FORFEITURES Total:	129,600	28,545	129,600

Group: 35 - OTHER REVENUE

<u>10-006-46042</u>	MISCELLANEOUS	0	0	0
	Group: 35 - Total Revenue	0	0	204,600

Group: 50 - PERSONNEL

<u>10-006-58100</u>	SALARIES	92,998	69,247	97,648
<u>10-006-58101</u>	PAYROLL EXPENSE	1,456	976	1,500
<u>10-006-58102</u>	WORKERS COMPENSATION	2,072	2,207	2,207
<u>10-006-58103</u>	HEALTH INSURANCE	15,606	10,438	16,074
<u>10-006-58104</u>	RETIREMENT	7,192	5,141	7,408
<u>10-006-58105</u>	UNEMPLOYMENT INSURANCE	49	288	288
<u>10-006-58107</u>	CELL PHONE STIPEND	540	399	556
<u>10-006-58109</u>	CERTIFICATE PAY	1,200	354	1,236
<u>10-006-58110</u>	OVERTIME	5,212	0	5,368
<u>10-006-58125</u>	DENTAL INSURANCE	994	721	1,024
<u>10-006-58126</u>	LIFE INSURANCE	234	253	346
<u>10-006-58132</u>	BAILIFF DUTIES	1,400	63	1,442
	Group: 50 - PERSONNEL Total:	128,953	90,085	135,097

Group: 55 - SUPPLIES

<u>10-006-58201</u>	OFFICE SUPPLIES	1,000	497	1,000
<u>10-006-58202</u>	FLOWERS/GIFTS/PLAQUES	200	35	200
<u>10-006-58203</u>	BASIC OPERATING SUPPLIES	0	17	
<u>10-006-58204</u>	PRINTING & BINDING	0	0	
<u>10-006-58205</u>	MINOR EQUIPMENT: OFFICE	0	0	

<u>10-006-58208</u>	UNIFORMS & SUPPLIES	0	0	
<u>10-006-58214</u>	FINANCE CHARGES	300	223	300
	Group: 55 - SUPPLIES Total:	1,500	772	1,500

	FY 2020-2021	FY 2020-2021	FY 2021-2022	BUDGET
	Total Budget	YTD Activity		

Group: 65 - CONTRACTUAL SERVICES

<u>10-006-58400</u>	TRAVEL & TRAINING	3,000	1,498	3,000
<u>10-006-58404</u>	PROPERTY & LIABILITY	5,150	6,195	5,150
<u>10-006-58407</u>	DUES & MEMBERSHIPS	82	0	82
<u>10-006-58415</u>	FINES & PENALTIES	0	27	
<u>10-006-58416</u>	LEGAL/CITY ATTORNEY	10,000	4,500	10,000
<u>10-006-58421</u>	MUNICIPAL JUDGE	14,400	9,600	14,400
<u>10-006-58422</u>	MAGISTRATE	3,000	2,200	3,000
<u>10-006-58426</u>	SOFTWARE TECH SUPPORT	0	301	
<u>10-006-58427</u>	EQUIPMENT TECH SUPPORT	0	551	
<u>10-006-58438</u>	IT CONTRACT	4,000	2,887	4,000
<u>10-006-58441</u>	JURY SERVICE	200	0	200
<u>10-006-58450</u>	GOVERNMENT & MISC OPERATING	0	0	
	Group: 65 - CONTRACTUAL SERVICES Total:	39,832	27,759	39,832

Group: 75 - CAPITAL OUTLAY

<u>10-006-58600</u>	OFFICE EQUIPMENT	0	0	
<u>10-006-58612</u>	SOFTWARE	0	12,391	
	Group: 75 - CAPITAL OUTLAY Total:	0	12,391	0
	Department: 006 - Municipal Court Expense	34,315	-70,145	176,429

Department: 007 - Police

Group: 15 - ADMINISTRATIVE FEES

<u>10-007-46053</u>	ACCIDENT REPORTS	600	507	600
	Group: 15 - ADMINISTRATIVE FEES Total:	600	507	600

Group: 25 - FINES & FORFITURES

<u>10-007-46098</u>	DISPOSITION OF PROPERTY	0	0	
	Group: 25 - FINES & FORFITURES Total:	0	0	

Group: 35 - OTHER REVENUE

<u>10-007-46046</u>	OTHER REIMBURSEABLES	0	0	
<u>10-007-46051</u>	POLICE CONTRIBUTIONS	0	0	

	0	8,629	0
SALE OF ASSETS	0	8,629	0
Group: 35 - OTHER REVENUE Total:	0	8,629	0
Group: 50 - PERSONNEL			
<u>10-007-58100</u>	810,000	556,143	915,317
<u>10-007-58101</u>	11,674	4,922	15,345
<u>10-007-58102</u>	13,468	13,239	18,756
<u>10-007-58103</u>	101,440	67,987	120,593
<u>10-007-58104</u>	58,127	42,306	76,195
<u>10-007-58105</u>	316	2,266	2,448
<u>10-007-58107</u>	0	2,875	0
<u>10-007-58109</u>	12,600	9,598	12,978
<u>10-007-58110</u>	27,000	32,734	27,810
<u>10-007-58125</u>	6,459	4,770	7,679
<u>10-007-58126</u>	1,524	1,675	2,940
<u>10-007-58127</u>	4,500	2,221	4,635
<u>10-007-58128</u>	0	1,571	
Group: 50 - PERSONNEL Total:	1,047,108	742,308	1,204,696

	309	219	309
POSTAGE & SHIPPING	309	219	309
OFFICE SUPPLIES	5,500	2,067	5,500
FLOWERS/GIFTS/PLAQUES	438	371	438
BASIC OPERATING SUPPLIES	3,000	795	3,000
PRINTING & BINDING	824	204	824
MINOR EQUIPMENT: OFFICE	5,200	2,000	5,200
MV OILS, LUBRICANTS & FLUIDS	515	29	515
MV REPAIR & MAINTENANCE	9,000	8,699	9,000
UNIFORMS & SUPPLIES	13,800	6,999	13,800
FINANCE CHARGES	60	537	60
SAFETY EQUIPMENT & SUPPLIES	2,862	135	2,862
BUILDING & FACILITIES REPAIRS	6,180	2,048	6,180
FACILITIES MAINT SUPPLIES	13,975	5,970	13,975

	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
<u>10-007-58266</u>			
MINOR EQUIPMENT: FIELD	2,500	608	32,124
<u>10-007-58267</u>			
OPERATING SUPPLIES NON CONSUMA	1,030	257	1,030
<u>10-007-58268</u>			
SUBSCRIPTIONS & PUBLICATIONS	3,376	232	3,376
<u>10-007-58270</u>			
MV FUEL	25,000	17,103	25,000
<u>10-007-58271</u>			
MV TIRES, TUBES & BATTERIES	4,120	2,031	4,120
<u>10-007-58275</u>			
SPECIAL EVENTS	1,000	196	1,000
<u>10-007-58276</u>			
AMMUNITION & WEAPONS RELATED	3,500	924	8,825
Group: 55 - SUPPLIES Total:	102,189	51,425	137,138
Group: 60 - UTILITIES			
<u>10-007-58305</u>			
COMMUNICATION SERVICES	4,300	1,833	4,300
Group: 60 - UTILITIES Total:	4,300	1,833	4,300
Group: 65 - CONTRACTUAL SERVICES			
<u>10-007-58400</u>			
TRAVEL & TRAINING	8,500	6,658	8,500
<u>10-007-58402</u>			
ADVERTISING & LEGAL NOTICES	103	0	103
<u>10-007-58403</u>			
PRINTING & BINDING	618	0	618
<u>10-007-58404</u>			
PROPERTY & LIABILITY	5,150	6,195	5,150
<u>10-007-58407</u>			
DUES & MEMBERSHIPS	1,700	833	1,700
<u>10-007-58408</u>			
SPECIAL EVENTS	0	0	
<u>10-007-58410</u>			
LAB TESTING	3,000	80	3,000
<u>10-007-58418</u>			
CONTRACTUAL SERVICES	71,500	53,886	71,500
<u>10-007-58420</u>			
INMATE HOUSING	1,200	463	1,200
<u>10-007-58426</u>			
SOFTWARE TECH SUPPORT	0	1,172	
<u>10-007-58437</u>			
BLACKBOARD CONNECT	1,071	985	1,071
<u>10-007-58438</u>			
IT CONTRACT	3,968	2,887	3,968
<u>10-007-58450</u>			
GOVERNMENT & MISC OPERATING	650	69	650
<u>10-007-58452</u>			
VEHICLE LEASE	59,745	55,728	59,745
<u>10-007-58460</u>			
POLICE CONTRIBUTIONS SPENT	0	0	
<u>10-007-58462</u>			
ANIMAL CONTROL	66,550	40,838	66,550
Group: 65 - CONTRACTUAL SERVICES Total:	223,755	169,792	223,755

	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
Group: 70 - TRANSFERS & RESTRICTED FUNDS			
<u>10-007-58705</u>	0	0	0
INTERFUND TRANSFER			
Group: 70 - TRANSFERS & RESTRICTED FUNDS Total: 0			
Group: 75 - CAPITAL OUTLAY			
<u>10-007-58601</u>	0	0	94,945
VEHICLES			
<u>10-007-58612</u>	0	0	
SOFTWARE			
<u>10-007-58624</u>	0	7,040	0
EQUIPMENT PURCHASE			
Group: 75 - CAPITAL OUTLAY Total: 0			
Department: 007 - Police Expense			
	-1,376,752	-963,260.85	1,664,834
Department: 008 - City Services			
Group: 35 - OTHER REVENUE			
<u>10-008-46088</u>	0	0	
SALE OF ASSETS			
<u>10-008-46090</u>	0	0	
ROAD CONTRIBUTIONS			
<u>10-008-46096</u>	0	0	
PARK CONTRIBUTIONS			
Group: 35 - OTHER REVENUE Total: 0			
Group: 50 - PERSONNEL			
<u>10-008-58100</u>	34,086	22,612	38,220
SALARIES			
<u>10-008-58101</u>	621	388	640
PAYROLL EXPENSE			
<u>10-008-58102</u>	1,036	1,103	1,103
WORKERS COMPENSATION			
<u>10-008-58103</u>	7,803	5,212	8,037
HEALTH INSURANCE			
<u>10-008-58104</u>	3,094	1,950	3,521
RETIREMENT			
<u>10-008-58105</u>	24	144	144
UNEMPLOYMENT INSURANCE			
<u>10-008-58107</u>	540	399	556
CELL PHONE STIPEND			
<u>10-008-58109</u>	0	0	0
CERTIFICATE PAY			
<u>10-008-58110</u>	4,381	7,010	4,512
OVERTIME			
<u>10-008-58125</u>	497	360	512
DENTAL INSURANCE			
<u>10-008-58126</u>	117	126	121
LIFE INSURANCE			
<u>10-008-58127</u>	0	0	0
PHYSICALS & GYM MEMBERSHIPS			
Group: 50 - PERSONNEL Total: 52,199			
39,304			
57,366			
Group: 55 - SUPPLIES			
<u>10-008-58203</u>	0	367	1,100
BASIC OPERATING SUPPLIES			

	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
<u>10-008-58207</u>			
MV REPAIR & MAINTENANCE	2,000	1,369	2,500
<u>10-008-58208</u>			
UNIFORMS & SUPPLIES	824	786	1,000
<u>10-008-58210</u>			
TRAFFIC & STREET SIGNS	3,605	3,131	3,605
<u>10-008-58222</u>			
MINOR TOOLS	3,060	0	3,060
<u>10-008-58224</u>			
MISC. TOOLS/SUPPLIES	0	0	
<u>10-008-58225</u>			
ASPHALT MATERIALS	35,000	7,059	35,000
<u>10-008-58226</u>			
ROAD BASE MATERIALS - PAVING	19,800	0	19,800
<u>10-008-58227</u>			
ICE & INCLEMENT WEATHER	4,635	403	4,635
<u>10-008-58228</u>			
CONCRETE REPLACEMENT	15,000	0	15,000
<u>10-008-58230</u>			
DRAINAGE	20,000	3,065	0
<u>10-008-58251</u>			
BARRICADES/MARKERS	2,500	0	2,500
<u>10-008-58253</u>			
SAFETY EQUIPMENT & SUPPLIES	1,030	1,202	1,030
<u>10-008-58260</u>			
BUILDING & FACILITIES REPAIRS	24,000	2,495	24,000
<u>10-008-58263</u>			
PUBLIC WORKS BUILDING	0	0	
<u>10-008-58265</u>			
FACILITIES MAINT SUPPLIES	0	576	5,000
<u>10-008-58266</u>			
MINOR EQUIPMENT: FIELD	3,800	1,588	4,000
<u>10-008-58270</u>			
MV FUEL	10,900	895	11,000
<u>10-008-58271</u>			
MV TIRES, TUBES & BATTERIES	0	0	
<u>10-008-58275</u>			
SPECIAL EVENTS	0	230	
Group: 55 - SUPPLIES Total: 146,154 23,167 133,230			
Group: 60 - UTILITIES			
<u>10-008-58300</u>			
ELECTRICITY	33,372	31,015	35,000
<u>10-008-58301</u>			
GAS	4,000	4,293	5,000
<u>10-008-58302</u>			
TELEPHONE	15,000	0	15,000
<u>10-008-58305</u>			
COMMUNICATION SERVICES	45,000	9,273	45,000
Group: 60 - UTILITIES Total: 97,372 44,581 100,000			
Group: 65 - CONTRACTUAL SERVICES			
<u>10-008-58400</u>			
TRAVEL & TRAINING	1,000	2,805	3,000

<u>10-008-58401</u>	CONSULTANTS & PROFESSIONALS	0	0	
<u>10-008-58402</u>	ADVERTISING & LEGAL NOTICES	0	0	
<u>10-008-58404</u>	PROPERTY & LIABILITY	5,150	6,195	6,500

		FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
<u>10-008-58405</u>	REPAIR & MAINTENANCE	0	0	
<u>10-008-58408</u>	SPECIAL EVENTS	0	0	
<u>10-008-58412</u>	OTHER RENTAL	0	1,853	
<u>10-008-58413</u>	CONTRACT STREET REPAIR	0	0	
<u>10-008-58414</u>	FINANCE CHARGES	0	0	
<u>10-008-58418</u>	CONTRACTUAL SERVICES	15,000	1,499	15,000
<u>10-008-58424</u>	ENGINEERING/CITY ENGINEER	0	13,552	15,000
<u>10-008-58425</u>	SOLID WASTE COLLECTION	0	3,735	7,000
<u>10-008-58426</u>	SOFTWARE TECH SUPPORT	0	0	
<u>10-008-58438</u>	IT CONTRACT	3,968	2,566	4,000
<u>10-008-58450</u>	GOVERNMENT & MISC OPERATING	45,320	1,031	45,320
<u>10-008-58451</u>	EQUIPMENT RENTAL	2,060	0	2,060
<u>10-008-58452</u>	VEHICLE LEASE	0	60,588	
<u>10-008-58453</u>	STREET MAINTENANCE	0	0	
Group: 65 - CONTRACTUAL SERVICES Total:		72,498	93,823	97,880
Group: 70 - TRANSFERS & RESTRICTED FUNDS				
<u>10-008-58705</u>	INTERFUND TRANSFER	0	0	
<u>10-008-58738</u>	TRANSFER TO WASTEWATER FUND	0	321	
Group: 70 - TRANSFERS & RESTRICTED FUNDS Total:		0	321	0
Group: 75 - CAPITAL OUTLAY				
<u>10-008-58601</u>	VEHICLES	0	0	
<u>10-008-58604</u>	EQUIPMENT: HEAVY	0	0	
<u>10-008-58609</u>	FACILITIES: PARKS	30,000	70,888	30,000
<u>10-008-58610</u>	FACILITIES: CITY BUILDINGS	0	0	
<u>10-008-58625</u>	UTILITIES: DRAINAGE	0	19,210	

[10-008-58646](#)

[10-008-58647](#)

PREDETERMINED PROJECT EXPENDIT	0	0	0
CAPITAL PROJECTS-RESERVE FUNDS	75,000	0	0
Group: 75 - CAPITAL OUTLAY Total:	105,000	90,098	30,000
Department: 008 - City Services Expense	-473,223	-291,295	418,476
Fund: 10 - GENERAL FUND Total Expense	-242,610	599,731	4,491,454
Report Surplus (Deficit):	-242,610	599,731	94,583

Fund Summary

Fund	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
10 - GENERAL FUND	-242,610	599,730.66	-242,610
Report Surplus (Deficit):	-242,610	599,730.66	94,583



Willow Park, TX

City of Willow Park Budget FY 21 - 22

	FY 2018-2019 Total Budget	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021 - 2022 Budget
Fund: 20 - WATER FUND							
Department: 020 - Water							
Group: 15 - ADMINISTRATIVE FEES							
<u>20-020-45005</u> INTEREST REVENUE	0	64,250	0	40,964	10,000	283	10,000
<u>20-020-46005</u> INTEREST - OPERATING FUND	0	0	0	0	0	1,727	
Group: 15 - ADMINISTRATIVE FEES Total:	0	64,250	0	40,964	10,000	2,010	10,000
Group: 35 - OTHER REVENUE							
<u>20-020-45032</u> REIMBURSEMENT FOR REPAIRS	0	0	0	0	0	500	500
<u>20-020-45041</u> REFUNDS/ BANK CREDITS	0	912	0	500	0	0	500
<u>20-020-45042</u> MISCELLANEOUS REVENUE	0	-210	0	63	1,200	-135	5,000
<u>20-020-45043</u> ADJUSTMENT TO REVENUE	0	0	0	0	0	-49	
<u>20-020-45047</u> BALANCE OFFSET	0	0	0	0	1	0	0
<u>20-020-45051</u> SALE OF RECYCLED MATERIALS	0	0	0	2,727	0	155	5,000
<u>20-020-46088</u> SALE OF ASSETS	0	19,570	0	0	0	0	
Group: 35 - OTHER REVENUE Total:	0	20,272	0	3,290	1,201	471	11,000
Group: 40 - TRANSFERS							
<u>20-020-58756</u> 2019 COOS - TWDB - FT WORTH WT	0	0	0	26,042	264,782	245,491	264,782
<u>20-020-58757</u> WP CO S21	0	0	0	0	0	0	138,692
Group: 40 - TRANSFERS Total:	0	0	0	26,042	264,782	245,491	403,474
Group: 45 - 45							
<u>20-020-45000</u> USER CHARGES	0	2,021,520	0	2,279,644	2,337,262	1,385,067	2,450,000
<u>20-020-45001</u> PENALTIES	0	25,741	0	15,031	30,000	19,420	35,000
<u>20-020-45002</u> NEW ACCOUNT FEES	0	16,260	0	16,420	13,000	8,160	20,000
<u>20-020-45003</u> TAP FEES	0	5,750	0	-52	3,000	1,500	3,000
<u>20-020-45004</u> IMPACT FEES	0	221,108	0	283,678	165,000	61,642	200,000
<u>20-020-45007</u> METER FEE	0	25,055	0	24,683	25,000	14,053	25,000
<u>20-020-45008</u> METER BOX FEE	0	7,000	0	6,600	4,500	3,250	4,500
<u>20-020-45030</u> RECONNECT FEES	0	13,055	0	2,660	10,000	0	10,000

20-020-45031 RETURNED CHECK FEES 0 1,230 0 1,020 600 1,603 600

FY 2018-2019 Total Budget 0 2,336,720 0 2,629,684 2,588,362 1,495,195 2,748,600

BORE FEES 0 0 0 0 0 500 500

Group: 45 - 45 Total: 2,336,720 2,629,684 2,588,362 1,495,195 2,748,600

	FY 2018-2019 Total Budget	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	BUDGET
20-020-58100	0	378,961	0	588,281	590,867	432,262	609,970
20-020-58101	0	4,637	0	9,188	9,055	6,746	9,294
20-020-58102	0	9,461	0	8,498	14,504	8,826	11,033
20-020-58103	0	61,471	0	52,697	112,959	69,619	75,000
20-020-58104	0	42,742	0	48,851	45,089	34,578	46,148
20-020-58105	0	1,536	0	2,027	340	2,292	1,440
20-020-58107	0	3,829	0	4,242	4,320	3,529	4,860
20-020-58109	0	501	0	646	2,280	498	1,000
20-020-58110	0	36,790	0	36,192	16,817	29,688	16,817
20-020-58125	0	4,275	0	6,296	21,184	4,818	4,517
20-020-58126	0	1,636	0	2,045	1,863	1,561	1,729
20-020-58127	0	0	0	0	0	240	
20-020-58128	0	515	0	19,502	0	3,204	3,204
Group: 50 - PERSONNEL Total:	0	546,354	0	778,465	819,278	597,861	785,012

Group: 55 - SUPPLIES

20-020-58200	0	13,796	0	13,515	15,000	5,966	3,000
20-020-58201	0	6,304	0	5,698	5,000	5,411	7,500
20-020-58202	0	365	0	165	300	0	300
20-020-58203	0	1,777	0	-990	2,000	0	2,000
20-020-58204	0	-14	0	0	0	0	
20-020-58205	0	3,063	0	1,461	3,000	0	3,000
20-020-58207	0	5,951	0	9,602	10,400	1,519	10,400
20-020-58208	0	2,829	0	3,502	5,370	2,541	5,370
20-020-58214	0	3,291	0	1,675	1,800	7,103	5,000
20-020-58223	0	0	0	1,667	0	0	

	FY 2018-2019 Total Budget	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
MISC. TOOLS/SUPPLIES	0	1,724	0	330	2,850	2,294	3,500
ROAD BASE MATERIALS - PAVING	0	129	0	0	0	0	
CHEMICALS	0	11,271	0	12,959	10,048	6,802	12,000

	FY 2018-2019 Total Budget	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
FIRE HYDRANTS	0	0	0	0	10,400	49	10,000
SAFETY EQUIPMENT & SUPPLIES	0	3,427	0	2,028	2,874	0	2,500
BUILDING & FACILITIES REPAIRS	0	9,193	0	1,698	3,984	4,716	10,000
FACILITIES MAINT SUPPLIES	0	915	0	754	0	222	
MINOR EQUIPMENT: FIELD	0	2,634	0	3,438	2,850	1,122	3,000
SUBSCRIPTIONS & PUBLICATIONS	0	0	0	206	500	0	500
MV FUEL	0	25,554	0	28,128	27,000	19,532	30,000
WATER DISTRIBUTION SUPPLIES	0	73,399	0	88,050	135,000	55,423	125,000
WATER PRODUCTION SUPPLIES	0	2,051	0	6,374	50,000	40,996	65,000
Group: 55 - SUPPLIES Total:	0	167,659	0	180,260	288,376	153,696	298,070

Group: 60 - UTILITIES

ELECTRICITY	0	79,058	0	105,565	100,000	65,133	100,000
MOBILE TELEPHONE	0	4,525	0	2,980	5,700	1,115	5,700
COMMUNICATION SERVICES	0	6,572	0	3,388	6,132	1,266	6,132
Group: 60 - UTILITIES Total:	0	90,155	0	111,932	111,832	67,514	111,832

Group: 65 - CONTRACTUAL SERVICES

TRAVEL & TRAINING	0	4,904	0	12,223	4,050	3,154	5,000
CONSULTANTS & PROFESSIONALS	0	18,008	0	3,306	25,000	7,092	25,000
ADVERTISING & LEGAL NOTICES	0	0	0	574	1,000	933	1,000
PRINTING & BINDING	0	0	0	792	0	0	25,000
PROPERTY & LIABILITY	0	5,394	0	5,530	5,500	6,195	5,500
REPAIR & MAINTENANCE	0	-492	0	0	0	504	
DUES & MEMBERSHIPS	0	50	0	683	555	258	750
PERMITS & APPLICATIONS	0	0	0	6,774	5,000	5,566	5,000
LAB TESTING	0	-1,350	0	730	4,140	23,186	30,000
PROPERTY DAMAGE	0	0	0	0	2,500	0	2,500

	FY 2018-2019	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022
	Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity	BUDGET
FINANCE CHARGES	0	0	7	0	0	0
ACCOUNTING & AUDITOR	0	19,493	9,026	13,500	7,630	13,500
CONTRACTUAL SERVICES	0	0	4,002	0	6,761	0
ENGINEERING/CITY ENGINEER	0	64,219	127,433	36,000	25,812	36,000
SOLID WASTE COLLECTION	0	762	1,911	0	133	1,700

	FY 2018-2019	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022
	Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity	BUDGET
SOFTWARE TECH SUPPORT	0	2,257	0	2,000	6,066	6,000
EQUIPMENT TECH SUPPORT	0	0	0	0	2,313	0
BLACKBOARD CONNECT	0	956	0	2,750	985	2,500
IT CONTRACT	0	3,849	0	3,852	2,887	4,000
WELL SITE MAINTENANCE	0	424	0	15,608	13,981	25,000
EQUIPMENT MAINTENANCE	0	0	0	4,540	1,929	5,000
WATER TANK MAINTENANCE	0	70	0	6,000	17,385	35,000
BUILDING MAINT - WELL SITES	0	1,466	0	3,000	0	3,000
EQUIPMENT RENTAL	0	10,450	0	8,000	7,136	8,000
VEHICLE LEASE	0	0	0	52,000	0	0
WATER DISTRIBUTION CONTRACTUAL	0	18,052	0	45,000	53,899	75,000
WATER PRODUCTION CONTRACTUAL	0	33,449	0	50,000	6,193	50,000
Group: 65 - CONTRACTUAL SERVICES Total:	0	181,962	0	289,995	199,996	364,450

	FY 2018-2019	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022
	Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity	BUDGET
INTERFUND TRANSFERS	0	-57,049	0	0	0	0
PAYING AGENT FEES	0	1,975	0	0	1,206	0
DEPRECIATION EXPENSE	0	95,752	0	0	0	0
BAD DEBT	0	25,089	0	0	0	0
DEBT ISSUANCE COST	0	0	0	0	50,325	0
2010 REFUNDING	0	-7,079	0	76,500	76,500	50,000
2012 REFUNDING	0	3,384	0	107,650	104,575	104,650
TRANSFER TO GENERAL FUND	0	0	0	200,000	0	240,000
FRANCHISE FEES	0	98,020	0	129,978	-621	130,000

Group: 70 - TRANSFERS & RESTRICTED FUNDS

<u>20-020-58746</u>	2014 TWDB COB	0	8,090	0	10,700	40,534	35,330	40,235
<u>20-020-58748</u>	2016 TWDB COB	0	6,711	0	8,689	53,689	49,344	46,178
<u>20-020-58749</u>	PP FINANCE CONTRACT 6804	0	1,056	0	2,562	18,419	18,419	18,419
<u>20-020-58755</u>	2015 COB	0	-11,292	0	6,522	45,675	43,091	53,680
<u>20-020-58756</u>	2019 TWDB	0	0	0	0	0	50,082	509,195
<u>20-020-58757</u>	WP CO 521	0	0	0	0	0	0	288,943
<u>20-020-58758</u>	GOV CAP 9371	0	0	0	0	0	0	82,373
	Group: 70 - TRANSFERS & RESTRICTED FUNDS Total:	0	164,657	0	356,317	672,445	378,169	1,563,673
	Group: 75 - CAPITAL OUTLAY							
<u>20-020-58601</u>	VEHICLES	0	1,222	0	16,472	85,000	1,503	0
<u>20-020-58602</u>	TECHNOLOGY PROJECTS	0	0	0	0	0	19,262	10,000

		FY 2018-2019	FY 2018-2019	FY 2019-2020	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2020-2021	FY 2021-2022	BUDGET
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	
<u>20-020-58604</u>	EQUIPMENT: HEAVY	0	823	0	0	0	0	0	0	6,000
<u>20-020-58606</u>	CAPITAL PROJECT CONTRACTS	0	0	0	0	0	90,150	0	0	
<u>20-020-58610</u>	FACILITIES: CITY BUILDINGS	0	0	0	1,549	0	0	0	0	
<u>20-020-58611</u>	WATER PURCHASES (EMER WATER)	0	7,620	0	0	0	0	0	0	
<u>20-020-58612</u>	SOFTWARE	0	12,746	0	8,498	0	23,000	0	0	
<u>20-020-58646</u>	UTILITIES: WATER DISTRIBUTION	0	7,625	0	-100	0	534	0	0	
<u>20-020-58647</u>	UTILITIES: WATER PRODUCTION	0	10,009	0	18,917	0	0	0	0	
<u>20-020-58648</u>	WELL REPLACEMENT	0	750	0	0	0	0	0	0	
	Group: 75 - CAPITAL OUTLAY Total:	0	40,794	0	45,337	85,000	134,448	85,000	134,448	16,000
	Department: 020 - Water Revenues	0	1,229,659	0	929,961	67,855	-279,498	67,855	-279,498	3,173,074
	Fund: 20 - WATER FUND Expense	0	1,229,659	0	929,961	67,855	-279,498	67,855	-279,498	3,139,037
	Report Surplus (Deficit):	0	1,229,659	0	929,961	67,855	-279,498	67,855	-279,498	34,037

Budget Worksheet

Fund	FY 2018-2019		FY 2018-2019		FY 2019-2020		FY 2019-2020		FY 2020-2021		FY 2020-2021		FY 2021-2022	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	PRELIMINARY
20 - WATER FUND	0	1,229,659	0	1,229,659	0	929,961	67,855	929,961	67,855	-279,497.80	67,855	-279,497.80	67,855	67,855
	0	1,229,659	0	1,229,659	0	929,961	67,855	929,961	67,855	-279,497.80	67,855	-279,497.80	67,855	67,855
	Report Surplus (Deficit):													

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Willow Park, TX

CITY OF WILLOW PARK

	FY 2018-2019 Total Budget	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
Fund: 30 - WASTEWATER FUND							
Department: 030 - Wastewater							
Group: 15 - ADMINISTRATIVE FEES							
<u>30-030-45005</u>	0	16,516	0	7,419	15,468	229	15,500
INTEREST REVENUE	0	16,516	0	7,419	15,468	229	15,500
Group: 15 - ADMINISTRATIVE FEES Total:							
Group: 35 - OTHER REVENUE							
<u>30-030-45041</u>	0	0	0	0	3,261	0	3,000
REFUNDS/BANK CREDITS	0	0	0	0	3,261	0	3,000
<u>30-030-46088</u>	0	0	0	8,000	0	0	240,000
SALE OF ASSETS	0	0	0	8,000	0	0	240,000
Group: 35 - OTHER REVENUE Total:							
	0	0	0	8,000	3,261	0	243,000
Group: 45 - 45							
<u>30-030-45000</u>	0	570,930	0	584,783	600,000	395,680	630,000
USER CHARGES	0	570,930	0	584,783	600,000	395,680	630,000
<u>30-030-45003</u>	0	1,500	0	-500	667	0	500
TAP FEES	0	1,500	0	-500	667	0	500
<u>30-030-45004</u>	0	123,298	0	172,358	125,000	30,965	125,000
IMPACT FEES	0	123,298	0	172,358	125,000	30,965	125,000
Group: 45 - 45 Total:							
	0	695,728	0	756,640	725,667	426,646	755,500
Group: 50 - PERSONNEL							
<u>30-030-58100</u>	0	54,380	0	43,162	33,067	24,207	67,510
SALARIES	0	54,380	0	43,162	33,067	24,207	67,510
<u>30-030-58101</u>	0	898	0	768	542	460	1,041
PAYROLL EXPENSE	0	898	0	768	542	460	1,041
<u>30-030-58102</u>	0	2,365	0	2,124	1,036	2,207	2,207
WORKERS COMPENSATION	0	2,365	0	2,124	1,036	2,207	2,207
<u>30-030-58103</u>	0	11,998	0	18,265	7,803	5,185	15,606
HEALTH INSURANCE	0	11,998	0	18,265	7,803	5,185	15,606
<u>30-030-58104</u>	0	5,518	0	4,983	2,697	2,395	5,400
RETIREMENT	0	5,518	0	4,983	2,697	2,395	5,400
<u>30-030-58105</u>	0	146	0	267	24	144	288
UNEMPLOYMENT INSURANCE	0	146	0	267	24	144	288
<u>30-030-58107</u>	0	748	0	665	542	295	1,100
CELL PHONE STIPEND	0	748	0	665	542	295	1,100
<u>30-030-58109</u>	0	512	0	74	1,080	373	1,000
CERTIFICATE PAY	0	512	0	74	1,080	373	1,000
<u>30-030-58110</u>	0	3,327	0	10,256	2,140	7,959	2,000
OVERTIME	0	3,327	0	10,256	2,140	7,959	2,000
<u>30-030-58125</u>	0	623	0	685	497	358	1,000
DENTAL INSURANCE	0	623	0	685	497	358	1,000
<u>30-030-58126</u>	0	238	0	242	117	126	346
LIFE INSURANCE	0	238	0	242	117	126	346
<u>30-030-58128</u>	0	0	0	748	0	0	0
ACCRUED COMP & VACATION	0	0	0	748	0	0	0
Group: 50 - PERSONNEL Total:							
	0	80,753	0	82,239	49,545	43,708	97,498

	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2020-2021		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity		FY 2021-2022	BUDGET
Group: 55 - SUPPLIES										
<u>30-030-58200</u>	0	0	0	0	2,000	0	0	0	1,000	1,000
<u>30-030-58201</u>	0	637	0	0	1,200	0	70	0	500	500
<u>30-030-58203</u>	0	151	0	144	1,200	0	138	0	1,000	1,000
<u>30-030-58205</u>	0	920	0	185	1,000	0	0	0	1,000	1,000
<u>30-030-58206</u>	0	0	0	0	500	0	0	0	500	500
<u>30-030-58207</u>	0	0	0	697	2,400	0	0	0	500	500
<u>30-030-58208</u>	0	786	0	506	1,930	0	1,161	0	1,950	1,950
<u>30-030-58212</u>	0	1,359	0	2,221	4,000	0	29	0	2,000	2,000
<u>30-030-58223</u>	0	-114	0	530	2,900	0	0	0	2,900	2,900
<u>30-030-58224</u>	0	446	0	252	1,000	0	344	0	1,000	1,000
<u>30-030-58230</u>	0	24,018	0	26,249	60,478	0	20,356	0	67,450	67,450
<u>30-030-58253</u>	0	894	0	351	2,775	0	298	0	2,775	2,775
<u>30-030-58260</u>	0	1,046	0	43	5,000	0	299	0	5,000	5,000
<u>30-030-58265</u>	0	8,201	0	478	0	0	0	0	0	0
<u>30-030-58270</u>	0	9,208	0	1,279	3,875	0	0	0	4,000	4,000
<u>30-030-58279</u>	0	7,794	0	1,694	35,000	0	0	0	35,000	35,000
<u>30-030-58280</u>	0	8,149	0	5,262	10,000	0	2,775	0	10,000	10,000
Group: 55 - SUPPLIES Total:	0	63,495	0	39,888	135,258	0	25,470	0	136,575	136,575
Group: 60 - UTILITIES										
<u>30-030-58300</u>	0	60,792	0	59,253	61,200	0	40,592	0	65,000	65,000
<u>30-030-58305</u>	0	0	0	0	0	0	444	0	500	500
Group: 60 - UTILITIES Total:	0	60,792	0	59,253	61,200	0	41,035	0	65,500	65,500
Group: 65 - CONTRACTUAL SERVICES										
<u>30-030-58400</u>	0	2,167	0	0	3,500	0	277	0	3,500	3,500
<u>30-030-58401</u>	0	1,203	0	0	0	0	0	0	0	0
<u>30-030-58402</u>	0	0	0	379	0	0	405	0	0	0
<u>30-030-58404</u>	0	5,394	0	5,530	5,500	0	6,195	0	6,500	6,500
<u>30-030-58405</u>	0	853	0	0	7,650	0	2,988	0	7,650	7,650

<u>30-030-58407</u>	DUES & MEMBERSHIPS	0	10	0	0	333	0	500
<u>30-030-58409</u>	PERMITS & APPLICATIONS	0	800	0	4,202	3,500	3,283	3,500

Budget Worksheet

		FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Defined Budgets	
								FY 2021-2022	
								BUDGET	
<u>30-030-58410</u>	LAB TESTING	0	23,662	0	33,194	19,700	12,703	21,000	
<u>30-030-58415</u>	FINES & PENALTIES	0	0	0	126	0	0	0	
<u>30-030-58417</u>	ACCOUNTING & AUDITOR	0	9,083	0	8,750	10,000	7,485	10,000	
<u>30-030-58418</u>	CONTRACTUAL SERVICES	0	13,715	0	21,997	12,000	3,566	12,000	
<u>30-030-58424</u>	ENGINEERING/CITY ENGINEER	0	1,253	0	11,066	12,000	5,736	12,000	
<u>30-030-58425</u>	SLUDGE HAULING	0	95,047	0	74,884	78,000	31,357	78,000	
<u>30-030-58438</u>	IT CONTRACT	0	3,849	0	3,849	3,852	2,887	4,000	
<u>30-030-58445</u>	LIFT STATION EQUIPMENT MAIN	0	82,338	0	765	30,000	15,176	30,000	
<u>30-030-58450</u>	GOVERNMENT & MISOPERATII	0	0	0	0	3,000	222	3,000	
<u>30-030-58451</u>	EQUIPMENT RENTAL	0	13,702	0	0	1,000	0	1,000	
<u>30-030-58452</u>	VEHICLE LEASE	0	0	0	0	80	0	0	
	Group: 65 - CONTRACTUAL SERVICES Total:	0	253,076	0	164,741	190,115	92,280	192,650	
	Group: 70 - TRANSFERS & RESTRICTED FUNDS								
<u>30-030-58717</u>	DEPRECIATION EXPENSE	0	448,949	0	464,764	0	0	0	
<u>30-030-58723</u>	BAD DEBT EXPENSE	0	6,159	0	8,520	0	0	0	
<u>30-030-58745</u>	FRANCHISE FEES	0	28,553	0	28,553	37,220	0	37,220	
<u>30-030-58750</u>	SERIES 2017 DEBT	0	69,053	0	104,135	266,582	232,333	481,600	
	Group: 70 - TRANSFERS & RESTRICTED FUNDS Total:	0	552,714	0	605,972	303,802	232,333	518,820	
	Group: 75 - CAPITAL OUTLAY								
<u>30-030-58601</u>	VEHICLES	0	54	0	-5,047	0	0	0	
<u>30-030-58610</u>	FACILITIES: CITY BUILDINGS	0	173	0	0	0	0	0	
	Group: 75 - CAPITAL OUTLAY Total:	0	227	0	-5,047	0	0	0	
	Department: 030 - Wastewater Revenues	0	-298,814	0	-174,987	4,476	-7,951.87	1,014,000	
	Fund: 30 - WASTEWATER FUND Expense	0	-298,814	0	-174,987	4,476	-7,951.87	1,011,043	
	Report Surplus (Deficit):	0	-298,814	0	-174,987	4,476	-7,951.87	2,957	



Willow Park, TX

City of Willow Park

	FY 2018-2019 Total Budget	FY 2018-2019 Total Activity	FY 2019-2020 Total Budget	FY 2019-2020 Total Activity	FY 2020-2021 Total Budget	FY 2020-2021 YTD Activity	FY 2021-2022 BUDGET
Fund: 07 - DRAINAGE FUND							
Department: 070 - Drainage							
Group: 15 - ADMINISTRATIVE FEE							
<u>07-070-45005</u> INTEREST REVENUE	0	0	0	40501.82	0	0	0
<u>07-070-58104</u> DRAINAGE FEES	0	0	0	40501.82	0	0	405000
Group: 65 - CONTRACTUAL SERVICES Total:	0	0	0	40501.82	0	0	0
Group: 65 - CONTRACTUAL SERVICES							
<u>07-070-58424</u> ENGINEERING	0	0	0	40501.82	0	0	0
Group: 65 - CONTRACTUAL SERVICES Total:	0	0	0	40501.82	0	0	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS							
<u>07-070-58705</u> INTERFUND TRANSFER	0	-300000	0	-250713.08	0	0	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS Total:	0	-300000	0	-250713.08	0	0	0
Group: 75 - CAPITAL OUTLAY							
<u>07-070-58625</u> UTILITIES - DRAINAGE	0	0	0	510211.26	0	0	300000
Group: 75 - CAPITAL OUTLAY Total:	0	0	0	510211.26	0	0	0
Department: 007 - Police Total:	0	-300000	0	300000	0	0	0
Fund: 07 - DRAINAGE FUND Surplus (Deficit):	0	300000	0	-300000	0	0	0
Report Total:	0	-300000	0	300000	0	0	0

Budget Worksheet

For Fiscal: FY 2020-2021

Fund	FY 2018-2019		FY 2019-2020		FY 2020-2021		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	FY 2021-2022	FY 2021-2022
07 - DRAINAGE FUND	0	300000	0	-300000	0	0	0	0
Report Total:	0	-300000	0	300000	0	0	0	0

2021 Tax Rate Calculation Worksheet

Date: 08/03/2021 11:20 AM

Taxing Units Other Than School Districts or Water Districts

CITY OF WILLOW PARK

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts 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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$650,216,514
2. 2020 tax ceilings. Counties, cities and junior college districts. 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$120,858,295
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$529,358,219
4. 2020 total adopted tax rate.	\$0.536700/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$0

B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A.³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A.⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$529,358,219
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$1,586,816
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$1,147,109
C. Value loss. Add A and B.⁵	\$2,733,925
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$2,733,925
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund.⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$28,032,017
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$498,592,277
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$2,675,944
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	\$347

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 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$2,676,291
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$741,818,198
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 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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	\$43,045,109
E. Total 2021 value. Add A and B, then subtract C and D.	\$698,773,089
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$0
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$0
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$130,968,303
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$567,804,786
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.	\$0

Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$14,170,610
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$14,170,610
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$553,634,176
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.483404/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.268500/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$529,358,219
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$1,421,326
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$190
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$137,852
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$-137,662
E. Add Line 30 to 31D.	\$1,283,664
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$553,634,176
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.231861/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 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>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 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>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$0/\$100
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.231861/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$464,254
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0.083855
C. Add Line 40B to Line 39.	\$0.315716
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.326766/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 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> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$1,591,041</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$1,591,041</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	<p>\$86,158</p>
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	<p>\$1,504,883</p>
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00%</p> <p>98.90%</p> <p>99.86%</p> <p>99.95%</p> <p>100.00%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	<p>\$1,504,883</p>
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$567,804,786</p>
<p>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$0.265035/\$100</p>

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.591801/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$464,254
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$567,804,786
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.081763/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.483404/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.483404/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.591801/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.510038/\$100

³¹ Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$567,804,786
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.510038/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.056616
64. 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
65. 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
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.056616/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.566654/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

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

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

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

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

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

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.231861/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$567,804,786
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.088058
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.265035/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.584954/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

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

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

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

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

⁵⁰Tex. Tax Code Section 26.04(c-2) and (d-2)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.483404/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.566654/\$100

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.584954/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

Date