



**City of Willow Park  
City Council  
Regular Meeting Agenda  
Municipal Complex  
516 Ranch House Rd, Willow Park, TX 76087  
Tuesday, August 10, 2021 at 7:00 p.m.**

The City Council of the City of Willow Park reserves the right to meet in closed, executive session on any of the items listed below should the need arise and if authorized by Title 5, Chapter 551, of the Texas Government Code.

**Call to Order**

**Invocation & Pledge of Allegiance**

**Public Comments (Limited to five minutes per person)**

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

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

(1) A statement of specific factual information given in response to the inquiry; or

(2) A recitation of existing policy in response to the inquiry.

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

### **Consent Agenda**

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

- A. Approve City Council Meeting Minutes – Regular Meeting July 27, 2021.

### **Regular Agenda Items**

1. Discussion/Action: To consider and act on a Final Plat of a Replat Lots 2 through 5, Block E, Crown Pointe Addition, Phase IV, being 5.29 acres, City of Willow Park, Parker County, Texas located on the IH-20 Service Road N. at Jimma Drive and Mary Lou Drive.
2. Discussion/Action: To discuss, consider and act on approving a proposed ad valorem tax rate for the period beginning October 1, 2021 thru September 30, 2022.
3. Discussion/Action: To discuss, consider and act on to set the date, time, and place for a public hearing on a proposed ad valorem tax rate and budget for the period beginning October 1, 2021 thru September 30, 2022
4. Jake Weber, City Accountant, will give a quarterly financial report

### **Executive Session**

The City Council may convene in executive session to conduct a private consultation with its attorney on any legally posted agenda item, when the City Council seeks the advice of its attorney about pending or contemplated litigation, a settlement offer, or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the provisions of Chapter 551, including the following items:

A. § 551.071. Texas Government Code. Consultation with Attorney

B. Any Posted item

Following Executive Session, the City Council will reconvene into Regular Session and may take any action deemed necessary as a result of the Executive Session.

**Informational**

A. Mayor & Council Member Comments

B. City Manager's Comments

**Adjournment**

I certify that the above notice of this meeting posted on the bulletin board at the municipal complex of the City of Willow Park, Texas on or before August 6, 2021 at 5:00 p.m.

A handwritten signature in blue ink that reads "Candice J. Scott". The signature is written in a cursive style and is positioned above a horizontal line.

Candice J Scott, Interim City Secretary

If you plan to attend this public meeting and you have a disability that requires special arrangements at this meeting, please contact City Secretary's Office at (817) 441-7108 ext. 6 or fax (817) 441-6900 at least two (2) working days prior to the meeting so that appropriate arrangements can be made.



**City of Willow Park City Council  
Regular Meeting Minutes  
Municipal Complex  
516 Ranch House Rd, Willow Park, TX 76087  
Tuesday, July 27, 2021 at 7:00 p.m.**

The City Council of the City of Willow Park reserves the right to meet in closed, executive session on any of the items listed below should the need arise and if authorized by Title 5, Chapter 551, of the Texas Government Code.

**Call to Order**

Mayor Moss called the meeting to order at 7:00 P.M.

**Present:**

Mayor Doyle Moss  
Councilmember Eric Contreras  
Councilmember Tyler VanSant  
Mayor Pro Tem Lea Young  
Councilmember Nathan Crummel

**Absent:**

Councilmember Greg Runnebaum

**Staff Present:**

City Manager Bryan Grimes  
City Attorney Pat Chesser  
Acting City Secretary Candy Scott

**Invocation & Pledge of Allegiance**

Mayor Moss gave the invocation and led the pledge of allegiance.

**Proclamations**

**1. Susan Bohn (Aledo ISO)**

Presented by Mayor Moss

**2. Aledo ISO School Board**

Presented by Mayor Moss

**Public Comments (Limited to five minutes per person)**

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- (a) If, at a meeting of a governmental body, a member of the public or of the governmental body inquires about a subject for which notice has not been given as required by this subchapter, the notice provisions of this subchapter do not apply to:
  - (1) A statement of specific factual information given in response to the inquiry;  
or
  - (2) A recitation of existing policy in response to the inquiry.
- (b) Any deliberation of or decision about the subject of the inquiry shall be limited to proposal to place the subject on the agenda for a subsequent meeting.

There were no public comments.

**Consent Agenda**

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

- A. Approve City Council Meeting Minutes - Regular Meeting July 13, 2021.

Mayor Pro Tem Young moved to approve the minutes of the July 13, 2021, Regular City Council Meeting as presented. Councilmember VanSant seconded the motion.

Aye votes: Councilmembers Contreras, VanSant, Young and Crummel

Nay votes: None

Motion passed with a vote of 4 to 0.

**Regular Agenda Items**

- 1. Discussion/Action: Accept the Letter of Resignation of City Secretary Alicia Smith and approve a severance agreement between the City and Ms. Smith.

Councilmember Contreras moved to accept the resignation of City Secretary Alicia

Smith and approve the severance package. Mayor Pro Tem Young seconded the motion.

Aye votes: Councilmembers Contreras, VanSant, Young and Crummel

Nay votes: None

Motion passed with a vote of 4 to 0.

2. Discussion/Action: Appoint Interim City Secretary

a. Candy Scott

Mayor Pro Tem Young moved to appoint Candy Scott as Interim City Secretary. Councilmember VanSant seconded the motion.

Aye votes: Councilmembers Contreras, VanSant, Young and Crummel

Nay votes: None

Motion passed with a vote of 4 to 0.

3. Discussion/Action: Discussion of Preliminary Budget for the FY 2021 - 2022 period.

City Manager Grimes explained to Council the situation with the Appraisal District being delayed on submitting the tax worksheets and requested that Council table items 4 and 5.

Councilmember VanSant moved to table items 4 and 5 until a later date as recommended by the City Manager. Councilmember Crummel seconded the motion.

Aye votes: Councilmembers Contreras, VanSant, Young and Crummel

Nay votes: None

Motion passed with a vote of 4 to 0.

4. Discussion/Action: To discuss, consider and act on to set the date, time, and place for a public hearing on a proposed ad valorem tax rate and budget for the period beginning October 1, 2021 thru September 30, 2022

Tabled

5. Discussion/Action: To discuss, consider and act on approving a proposed ad valorem tax rate for the period beginning October 1, 2021 thru September 30, 2022

Tabled

6. Discussion/Action: To discuss, consider and act on the proposals received for Employee Health benefits, including health insurance, and act on awarding a

contract(s) for Employee Health benefits, including health insurance

Nancy Johnson of Tommy Morris Agency presented the bid for insurance to Council.

Councilmember Contreras moved that the City Council direct staff to renew the City Health Insurance and Benefits plan, including Health, Vision, and Dental with the providers that have been recommended by staff and direct staff to work with Nancy Johnson of the Tommy Morris agency to broker those benefits. Councilmember VanSant seconded the motion.

Aye votes: Councilmembers Contreras, VanSant, Young and Crummel

Nay votes: None

Motion passed with a vote of 4 to 0.

7. Discussion Only: Update on Fort Worth Water Project

Preston Dillard of Halff & Associates updated the Council on the Fort Worth water project.

8. Discussion Only: Update on Wastewater Treatment Plant

Derek Turner updated the Council on the wastewater treatment plant

9. Discussion/Action: To discuss and act upon amending certain Public Comment Procedures

a. Email and written public comments to Council

Councilmember VanSant moved that the City of Willow Park no longer read into the record email or written comments received prior to 5:00 PM of the date of any City Council meeting and that such communications be made available as an attachment to the minutes of said meeting. Councilmember Crummel seconded the motion.

Aye votes: Councilmembers Contreras, VanSant, Young and Crummel

Nay votes: None

Motion passed with a vote of 4 to 0.

10. Discussion/Action: Extension of Land Exchange Agreement between the City and the Willow Park Baptist Church of Texas

Councilmember Contreras moved that the City of Willow Park extend the land exchange agreement deadline with Willow Park Baptist Church of Texas until August 31, 2021. Mayor Pro Tem Young seconded the motion.

Aye votes: Councilmembers Contreras, VanSant, Young and Crummel

Nay votes: None

Motion passed with a vote of 4 to 0.

11. Discussion/Action: on Cause No. CV10-0429, City of Willow Park v. Todd C. Brennan, et. al. v. Parker County Appraisal District, Parker County Appraisal Review Board, City of Aledo, Larry Hammonds in his official capacity as Parker County Appraisal District Director

Moved to Executive Session

12. Discussion/Action to authorize the City staff to seek proposals through an RFP for a professional service provider to assist in administration services for the Coronavirus Local Fiscal Recovery Fund programs through the American Rescue Plan Act of 2021

Mayor Pro Tem Young moved to authorize staff to develop and proceed with a Request for Proposal for Administrative Services in compliance with the American Rescue Plan Act of 2021. Councilmember Contreras seconded the motion.

Aye votes: Councilmembers Contreras, VanSant, Young and Crummel

Nay votes: None

Motion passed with a vote of 4 to 0.

13. Discussion/Action to authorize the City staff to seek proposals through an RFP for a professional service provider to assist in engineering services for the Coronavirus Local Fiscal Recovery Fund programs through the American Rescue Plan Act of 2021

Mayor Pro Tem Young moved to authorize staff to develop and proceed with a Request for Proposal for Engineering Services in compliance with the American Rescue Plan Act of 2021. Councilmember Contreras seconded the motion.

Aye votes: Councilmembers Contreras, VanSant, Young and Crummel

Nay votes: None

Motion passed with a vote of 4 to 0.

14. Discussion / Action on approve ordinance 835-21: An ordinance of the City of Willow Park, Texas, providing authorization to amend "appendix a - fee schedule" of the municipal code of ordinances, by adjusting the water base rate table to remove the 5/8 meter and setting the 5/8 inch base rate as the 3/4 inch base rate, providing for a penalty a severability clause and an effective date

Mayor Pro Tem Young moved to approve Ordinance No. 835-21, an Ordinance of the



City of Willow Park, Texas, providing authorization to amend "Appendix A - Fee Schedule" of the Municipal Code of Ordinances, by adjusting the water base rate table to remove the 5/8 meter and setting the 5/8 inch base rate as the 3/4 inch base rate, providing for a penalty a severability clause and an effective date. Councilmember Contreras seconded the motion.

Aye votes: Councilmembers Contreras, VanSant, Young and Crummel

Nay votes: None

Motion passed with a vote of 4 to 0.

15. Discussion/ Action: To consider and act on items to be considered for future council meetings

Items for the next agenda will be setting the tax rate, approving the budget, financial update

16. Discussion/ Action: To consider and act on setting the date and time for the next council meeting

The next regular Council Meeting will be on August 10, 2021 at 7:00 P.M.

### **Informational**

- A. Mayor & Council Member Comments
- B. City Manager 's Comments

### **Executive Session**

Mayor Moss recessed to Executive Session at 7:41 P.M.

The City Council may convene in executive session to conduct a private consultation with its attorney on any legally posted agenda item, when the City Council seeks the advice of its attorney about pending or contemplated litigation, a settlement offer, or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the provisions of Chapter 551, including the following items:

- A. § 551.071. Texas Government Code. Consultation with Attorney
- B. Any Posted item

Following Executive Session, the City Council will reconvene into Regular Session and may take any action deemed necessary as a result of the Executive Session

Mayor Moss reconvened the open meeting at 7:52 P.M.

Item 11: Cause No. CV10-0429, City of Willow Park v. Todd C. Brennan, et. al. v. Parker County Appraisal District, Parker County Appraisal Review Board, City of Aledo, Larry Hammonds in his official capacity as Parker County Appraisal District Director.

Mayor Pro Tem Young moved to approve the Rule 11 Mediated Settlement Agreement in the above referenced cause. Councilmember Contreras seconded the motion.

Aye votes: Councilmembers Contreras, VanSant, Young and Crummel

Nay votes: None

Motion passed with a vote of 4 to 0.

### **Adjournment**

Councilmember Contreras moved to adjourn the meeting. Councilmember VanSant seconded the motion.

Aye votes: Councilmembers Contreras, VanSant, Young and Crummel

Nay votes: None

Motion passed with a vote of 4 to 0.

Mayor Moss adjourned the meeting at 7:55 P.M.

APPROVED:

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Doyle Moss, Mayor

ATTEST:

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Candice J Scott, Interim City Secretary



**P&Z AGENDA ITEM BRIEFING SHEET**

<b>Meeting Date:</b> August 10, 2021	<b>Department:</b> Development Services	<b>Presented By:</b> Betty Chew
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**AGENDA ITEM:**

Consider and Act on a Final Plat of a Replat Lots 2 through 5, Block E, Crown Pointe Addition, Phase IV, being 5.29 acres, City of Willow Park, Parker County, Texas, located on the IH-20 Service Road N. at Jimma Drive and Mary Lou Drive.

**BACKGROUND:**

This is a replat of 5.29 acres (Lots 2-5) of this 6.85 acre Block. The Final Plat was approved July 13, 2021. Block E was platted into five lots for development with offices and medical facilities. The owner is replating the property reducing the number of lots from five to three. The property is zoned Commercial/IH-20 Overlay District.

Access to the subdivision will be off the IH-20 Service Road to Mary Lou Drive (70' ROW), Jimma Drive (50' ROW) and J.D. Towles Drove (60' ROW). Cross access is being provided via dedicated easements. There will be two entrance exits provided on Jimma Drive. A single entrance exit is provided on Mary Lou Drive. A twenty-four (24') foot access, fire lane, and utility easement is being platted to service the lots.

The subdivision is served by the City of Willow Park utility system. Water mains are located in the street rights of way. A sanitary sewer main will be extended from J.D. Towles Drive in the access, fire lane and utility easement to service the proposed lots. Utility extension will be in accordance with the City of Willow Park Utility Extension Policy.

Stormwater flows west to east. There are two box culverts (Double 5'X5') in Mary Lou Drive and a TXDOT culvert which passes under IH-20 east of the subdivision.

**STAFF/BOARD/COMMISSION RECOMMENDATION:**

Staff recommends approval of the Replat of Block E, Crown Pointe Addition, Phase IV as presented.

The Planning and Zoning Commission recommends approval of the Final Plat of a Replat Lots 2 through 5, Block E, Crown Pointe Addition, Phase IV.

The Commission vote was 4 – 0.

**EXHIBITS:**

Plat Application  
Final Plat



# City of Willow Park Development Services

516 Ranch House Road  
Willow Park, Texas 76087  
Phone: (817) 441-7108 · Fax: (817) 441-6900

**PLAT APPLICATION**  
**MUST BE AN ORIGINAL DOCUMENT – FAXED COPIES WILL NOT BE ACCEPTED**  
**ALL SIGNATURES MUST BE ORIGINAL**

Type of Plat:  Preliminary  Final  Replat  Amended  
**REVISED**

**PROPERTY DESCRIPTION:**

SUBMITTAL DATE: JUNE 29, 2021

Address (if assigned): TBD

Name of Additions: CROWN POINTE ADDITION, PHASE IV, LOTS 2R & 3R, BLOCK E

Location of Addition: INTERSTATE HIGHWAY NO. 20 AT JIMMA DRIVE AND MARY LOU DRIVE

Number of Lots: 2 Gross Acreage: 5.29 Zoning: C # of New Street Intersections: 0  
**IH20 OVERLAY**

**PROPERTY OWNER:**

Name: MIT-MAR LAND, LP Contact: JIM MARTIN, MARTIN LAND

Address: 66470 S. F.M. 56 Phone: 817-441-2102

City: GLEN ROSE Fax: \_\_\_\_\_

State: TX Zip: 76043 Email: Jim@MartinLandSales.com

Signature: *Jim Martin*

**APPLICANT:**

Name: BARRON-STARK ENGINEERS Contact: CHARLES F. STARK, PE

Address: 6221 SOUTHWEST BLVD, #100 Phone: 817-296-9550

City: FORT WORTH Fax: 817-231-8144

State: TX Zip: 76132 Email: chucks@barronstark.com

Signature: *Chuck Stark*

**SURVEYOR:**

Name: BARRON-STARK ENGINEERS Contact: CHARLES F. STARK, RPLS

Address: 6221 SOUTHWEST BLVD, #100 Phone: 817-296-9550

City: FORT WORTH Fax: 817-231-8144

State: TX Zip: 76132 Email: chucks@barronstark.com

Signature: *Chuck Stark*

**ENGINEER:**

Name: BARRON-STARK ENGINEERS Contact: CHARLES F. STARK, PE  
Address: 6221 SOUTHWEST BLVD, #100 Phone: 817-296-9550  
City: FORT WORTH Fax: 817-231-8144  
State: TX Zip: 76132 Email: chucks@barronstark.com  
Signature: *Chuck Stark*

PRINCIPAL CONTACT: \_\_\_\_\_ Owner  Applicant \_\_\_\_\_ Surveyor \_\_\_\_\_ Engineer

- Staff comment letters and mark-ups will be distributed only to the designated principle contact
- Comments will be sent via email unless otherwise specified

<b>UTILITY PROVIDERS</b>
Electric Provider: <u>ONCOR</u>
Water Provider: <u>CITY OF WILLOW PARK</u>
Wastewater Provider: <u>CITY OF WILLOW PARK</u>
Gas Provider (if applicable): <u>TEXAS GAS</u>

**APPLICATION FEES**

*Handwritten:* \$350.00  
*Handwritten:* 2/29/2021

~~\$350.00 \$300.00 PLUS \$10 PER LOT FOR LOTS UP TO 1/2 ACRE IN SIZE OR~~  
~~\$300.00 PLUS \$10 PER ACRE OR FRACTION THEREOF FOR LOTS LARGER THAN 1/2 ACRE~~  
\$350.00 \$300.00 PLUS \$10 PER ACRE OR FRACTION THEREOF FOR LOTS LARGER THAN 1/2 ACRE

Additional fees (if applicable):

Any reasonable fees and/or costs, which are required by the City of Willow Park for a proper review of this request, are the sole responsibility of the applicant. Such fees or costs shall include, but are not limited to engineering reviews, legal opinions, building(s)/property inspections and/or testing(s).

<b>City Use Only</b>
Fees Collected: \$ _____ \$ _____
\$ _____ \$ _____
Receipt Number: _____

**PLAT REVIEW CHECKLIST:**

**\*\*This checklist must be submitted with the initial plat application\*\***

**I. GENERAL:**

Name of Addition: CROWN POINTE ADDITION, PHASE IV

Applicant: BARRON-STARK ENGINEERS, CHUCK STARK

Property Owner(s): MIT-MAR LAND, LP

Location of Addition: INTERSTATE HIGHWAY NO. 20 WEST OF CROWN LANE

**II. REQUIRED DOCUMENTS FOR A PRELIMINARY PLAT**

APPLICANT                      STAFF

- |    |  |       |       |
|----|--|-------|-------|
| A. | Preliminary Plat Application (original signatures)         | _____ | _____ |
| B. | Preliminary Plat Drawing (5 paper copies & 1 digital)      | _____ | _____ |
| C. | Preliminary Drainage Analysis (5 paper copies & 1 digital) | _____ | _____ |
| D. | Concept Construction Plan (5 paper copies & 1 digital)     | _____ | _____ |
| E. | Tree Survey  | _____ | _____ |
| F. | Location and Dimensions of Existing Structures             | _____ | _____ |
| G. | Sectionalizing or Phasing of Plats                         | _____ | _____ |
| H. | Zoning Classification of All Properties Shown on the Plat  | _____ | _____ |
| I. | Dimensions of all Proposed or Existing Lots                | _____ | _____ |
| J. | Location of 100-year Flood Limits Where Applicable         | _____ | _____ |

**III. REQUIRED DOCUMENTS FOR A FINAL PLAT**

- |    |  |       |       |
|----|--|-------|-------|
| A. | Final Plat Application (original signatures)             | _____ | _____ |
| B. | Final Plat Drawing (5 paper copies & 1 digital copy)     | _____ | _____ |
| C. | Drainage Study (5 paper copies & 1 digital)              | _____ | _____ |
| D. | Submit 1 mylar copy and 1 paper copy from county filing  | _____ | _____ |
| E. | Written Metes and Bounds Description                     | _____ | _____ |
| F. | Dimensions of All Proposed or Existing Lots              | _____ | _____ |
| G. | Area in acres for each lot                               | _____ | _____ |
| H. | Any Existing Structures which Encroach and Setback Lines | _____ | _____ |
| I. | Parker County Tax Certificate                            | _____ | _____ |
| J. | Plans for all water & sewer lines                        | _____ | _____ |
| K. | Plans for fire hydrants                                  | _____ | _____ |
| L. | Plans for all proposed streets and sidewalks             | _____ | _____ |

**IV. REQUIRED DOCUMENTS FOR A REPLAT**

- |    |  |                          |            |
|----|--|--------------------------|------------|
| A. | Replat Application (original signatures)                 | <u>✓</u>                 | <u>✓</u>   |
| B. | Replat Drawing (5 paper copies & 1 digital copy)         | <u>✓</u>                 | <u>N/A</u> |
| C. | Original Plat for comparison                             | <u>✓</u>                 | <u>✓</u>   |
| D. | Drainage Study (5 paper copies & 1 digital)              | <u>✓</u>                 | <u>OK</u>  |
| E. | Submit 1 mylar copy and 1 paper copy from county filing  | <u>After CC approval</u> | <u>OK</u>  |
| F. | Written Metes and Bounds Description                     | <u>✓</u>                 | <u>✓</u>   |
| G. | Dimensions of All Proposed or Existing Lots              | <u>✓</u>                 | <u>✓</u>   |
| H. | Area in acres for each lot                               | <u>✓</u>                 | <u>OK</u>  |
| I. | Any Existing Structures which Encroach and Setback Lines | <u>✓</u>                 | <u>N/A</u> |
| J. | Parker County Tax Certificate                            | <u>with mylar</u>        | <u>OK</u>  |

**V. REQUIRED DOCUMENTS FOR AN AMENDED PLAT**

- |    |  |       |       |
|----|--|-------|-------|
| A. | Amended Plat Application (original signatures)           | _____ | _____ |
| B. | Final Plat Drawing (5 paper copies & 1 digital)          | _____ | _____ |
| C. | Original Plat for comparison                             | _____ | _____ |
| D. | Drainage Study (5 paper copies & 1 digital)              | _____ | _____ |
| E. | Submit 1 mylar copy and 1 paper copy from county filing  | _____ | _____ |
| F. | Written Metes and Bounds Description                     | _____ | _____ |
| G. | Dimensions of All Proposed or Existing Lots              | _____ | _____ |
| H. | Area in acres for each lot                               | _____ | _____ |
| I. | Any Existing Structures which Encroach and Setback Lines | _____ | _____ |

VI.	REQUIREMENTS ON ALL PLATS	APPLICANT	STAFF
A.	Adjacent Property Lines, Streets, Easements	✓	✓
B.	Names of Owners of Property within 200 feet	✓	✓
C.	Names of Adjoining Subdivisions	✓	✓
D.	Front and Rear Building Setback Lines	✓	✓
E.	Side Setback Lines	✓	✓
F.	City Boundaries Where Applicable	✓	N/A
G.	Date the Drawing was Prepared	✓	✓
H.	Location, Width, Purpose of all Existing Easements	✓	✓
I.	Location, Width, Purpose of all Proposed Easements	✓	✓
J.	Consecutively Numbered or Lettered Lots and Blocks	✓	✓
K.	Map Sheet Size of 18"x24" to 24"x36"	✓	OK
L.	North Arrow	✓	✓
M.	Name, Address, Telephone, of Property Owner	✓	✓
N.	Name, Address, Telephone of Developer	✓	✓
O.	Name, Address, Telephone of Surveyor	✓	✓
P.	Seal of Registered Land Surveyor	✓	✓
Q.	Consecutively Numbered Plat Notes and Conditions	✓	✓
R.	City of Willow Park Plat Dedication Language	✓	✓
S.	Location and Dimensions of Public Use Area	✓	N/A
T.	Graphic Scale of Not Greater Than 1" = 200'	✓	N/A
U.	All Existing and Proposed Street Names	✓	✓
V.	Dimensions of All Existing and Proposed Rights-of-Way as Specified on Master Thoroughfare Plan	✓	✓
W.	Subdivision Boundary in Bold Lines	✓	✓
X.	Subdivision Name	✓	✓
Y.	Title Block Identifying Plat Type	✓	✓
Z.	Key Map at 1"=2000'	✓	✓
AA.	Surveyor's Certification of Compliance	✓	✓
BB.	Texas NAD83 State Plane Coordinates (Grid) (at least 2 corners)	✓	N/A
CC.	Show relationship of plat to existing "water, sewage, and drainage	✓	OK

VII.	ADDITIONAL DOCUMENTS REQUIRED ON FINAL PLATS	APPLICANT	STAFF
A.	A written and notarized statement describing the minimum improvements which the subdivider agrees to provide, conditional upon City Council approval of the final plat	WITH MYLAR PLAT	OK
B.	A written and notarized statement that all property taxes and assessments have been paid for past years and up to Current date. This statement shall be signed by the owner or owners (original and one copy)	WITH MYLAR PLAT	OK
C.	A written and notarized acknowledgement of the dedication to public use of streets, parks, water courses, drains, easements and other such public places as shown on the plat, and of payments in lieu of certain public dedications. Property designated for schools, churches, hospitals, municipal purposes, and other uses, shall be noted, as well as the conditions and procedures by which such property and monies shall be made available to prospective purchasers or governing bodies. This statement shall be signed by the owner or owners, and all persons having a mortgage or lien interest in the property. (if applicable)	WITH MYLAR PLAT	OK

**PLEASE NOTE:** After staff approval, up to fifteen (15) additional paper copies may be required for review by the Planning & Zoning Commission and City Council.

Willow Park  
Plat  
Building Official Review

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**Applicant Questions:**

Front building setback: 25 ft.                      Rear building setback: 25 ft.  
Side building setback: 25 ft.                      Side building setback: 25 ft.

Does the site include any utility/electric/gas/water/sewer easements?       Yes      No  
Does the site include any drainage easements?                                       Yes      No  
Does the site include any roadway/through fare easements?                       Yes      No

**Staff Review:**

Does the plat include all the required designations?                                       Yes      No  
Are the setbacks for the building sufficient?     Yes      No  
Are there any easement conflicts?    Yes       No  
Do the proposed easements align with neighboring easements?                       Yes      No  
Are the proposed easements sufficient to provide service?                               Yes      No  
Does the proposed project pose any planning concerns?                              Yes       No

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Approved

Not Approved

Needs More Information or Corrections

Building Official Approval Signature: BETTY L. CHEN      Date: 07/08/2021



Willow Park  
Plat  
Public Works Review

**Applicant Questions:**

Is the project serviced by an existing road?  Yes  No  
If yes, which road? IH 20 & CROWN LANE

Is the project serviced by an existing water line?  Yes  No  
If yes, what size line? 8"

Will the project require the extension of a water line?  Yes  No  
Does the project use well water?  No  Drinking  Irrigation  
If yes, which aquifer does the well pull from? N/A

Is the project serviced by an existing sewer line?  Yes  No  
If yes, what size line? 8"  
If no, what type and size is the septic system? N/A

**Staff Review:**

Will servicing this project require additional infrastructure beyond what is identified in the Capital Improvement Plan?

Yes  No

Any additional concerns: \_\_\_\_\_

Approved      Not Approved      Needs More Information or Corrections

Public Works Approval Signature: MICHELLE GUELKER      Date: 07/13/2021

Willow Park  
Plat  
Flood Plain Review

**Applicant Questions:**

Is any part of the plat in the 100-year flood plain?	Yes	<input checked="" type="radio"/> No
If yes, what is the base flood elevation for the area?	<u>N/A</u>	
Is the footprint of any built improvement in the 100-year flood plain?	Yes	<input checked="" type="radio"/> No
If yes, what is the base flood elevation for the area?	<u>N/A</u>	
Is the footprint of any habitable structure in the 100-year flood plain?	Yes	<input checked="" type="radio"/> No
If yes, what is the base flood elevation for the area?	<u>N/A</u>	

**Staff Review:**

Base flood elevations confirmed?	<u>N/A</u>	Yes	<input type="radio"/> No
Does the proposed project pose any safety concerns?		Yes	<input checked="" type="radio"/> No

Approved

Not Approved

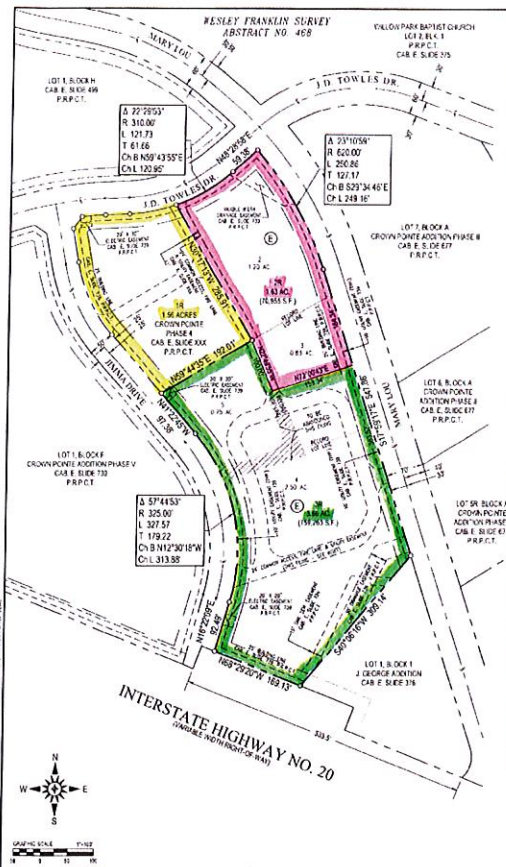
Needs More Information or Corrections

Flood Plain Manager Approval Signature:

DEREK TURNER

Date:

07/13/2021



**NOTE**  
 OPEN CIRCLE INDICATES VZ CAPPED  
 IRON ROD SET #10 AND STAKED  
 C.F. STARK RPLS 3068

**NOTE**  
 MEASURED AND CALCULATED FROM THE 1988 SURVEY  
 CONDUCTED BY CHAS. E. STARK, P.E. AND  
 FIELD NOTES ON FILE AT HIS OFFICE  
 2221 SOUTHWEST BOULEVARD, SUITE 100  
 FORT WORTH, TEXAS 76132

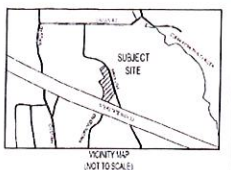
**FLOOD STATEMENT:**  
 AN INVESTIGATION OF THE SUBJECT PROPERTY HAS BEEN  
 MADE AND IT IS DETERMINED THAT THE PROPERTY IS  
 NOT IN A FLOOD HAZARD AREA AS SHOWN ON THE  
 FLOOD INSURANCE RATE MAPS OF THE FEDERAL  
 EMERGENCY MANAGEMENT AGENCY. THE PROPERTY  
 IS NOT IN A FLOOD HAZARD AREA AS SHOWN ON THE  
 FLOOD INSURANCE RATE MAPS OF THE FEDERAL  
 EMERGENCY MANAGEMENT AGENCY.

The City Secretary, Charles F. Stark, a Registered Professional Engineer  
 Surveyor in the State of Texas, has prepared this plat and has caused  
 it to be printed and published in accordance with the laws of the State of  
 Texas and the rules and regulations of the State Board of Engineering  
 and Surveying, and all other laws and regulations in that behalf made.



**NOT TO BE RECORDED  
 FOR ANY PURPOSES**

**APPROVED BY CITY OF WILLOW PARK**  
 APPROVED BY: \_\_\_\_\_ CITY CLERK  
 DATED: \_\_\_\_\_ DAY \_\_\_\_\_ MONTH \_\_\_\_\_ YEAR  
 ATTEST: \_\_\_\_\_ CITY SECRETARY

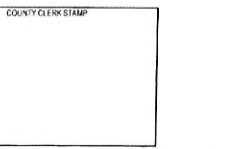


**OWNER INFORMATION**  
 KNOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS  
 That, AS STARK LAND, LP, acting herein by its duly authorized officers, does hereby  
 certify and attest to the truth and accuracy of the information contained herein and that  
 Block E, CROWN POINTE ADDITION PHASE IV, is a subdivision of Block E, Crown  
 Pointe Addition Phase IV, as shown on the plat hereof, and that the same is a  
 subdivision of the land shown on the plat hereof, and that the same is a  
 subdivision of the land shown on the plat hereof.

1. The public improvements and conditions of the subdivision are shown and described  
 on the plat hereof.
2. The easements, interests and public use are shown and described on the plat hereof  
 for the purposes indicated on the plat hereof.
3. The building lines, lines, streets and other improvements shown on the plat hereof are  
 shown and described on the plat hereof, and that the same are a  
 subdivision of the land shown on the plat hereof, and that the same is a  
 subdivision of the land shown on the plat hereof.
4. The City and public utility companies have been notified of the subdivision and  
 their requirements for the subdivision and their requirements for the subdivision  
 have been met.
5. The City and public utility companies have been notified of the subdivision and  
 their requirements for the subdivision and their requirements for the subdivision  
 have been met.

**CURVE TABLE**

CURVE NO.	LENGTH	ADIUS
C1	31.92	25.30
C2	27.75	49.32
C3	28.15	25.30
C4	3.80	12.82
C5	7.32	25.30
C6	2.32	25.32
C7	1.80	10.70
C8	28.15	25.30
C9	37.18	41.50
C10	42.05	49.32
C11	4.81	25.30
C12	20.84	25.30
C13	7.81	12.82
C14	21.32	25.30
C15	18.77	208.50
C16	18.74	41.50
C17	4.21	25.30



8221 Southwest Boulevard, Suite 100  
 Fort Worth, Texas 76132  
 (O) 817.231.8100 (F) 817.231.8144  
 Texas Registered Engineering Firm F-10958  
 Texas Registered Survey Firm F-10156890  
 www.barronstark.com

**B**  
**Barron-Stark**  
 Engineers

**OWNER:**  
 ME WILLOW LP  
 2221 SOUTHWEST BOULEVARD, SUITE 100  
 FORT WORTH, TEXAS 76132

**FILED FOR RECORD:**  
 PARKER COUNTY, TEXAS PLAT RECORD  
 CABINET \_\_\_\_\_ SHEET \_\_\_\_\_  
 DATE \_\_\_\_\_

Final Plat  
 of Block E, Crown Pointe Addition Phase IV  
**CROWN POINTE ADDITION PHASE IV**  
 An Addition to the City of Willow Park, Parker County, Texas

Being a Re Plat of  
 Lots 2 through 5, Block E, CROWN POINTE ADDITION PHASE IV  
 an Addition to the City of Willow Park, Parker County, Texas  
 according to the Plat recorded in  
 Cabinet F, Slide 599, Plat Records  
 Parker County, Texas

Also Being 5.29 Acres Situated in the  
 WESLEY FRANKLIN SURVEY, Abstract No. 468  
 City of Willow Park  
 Parker County, Texas

PROJECT NO. 107-9554      SHEET 1 OF 1



## CITY COUNCIL AGENDA ITEM BRIEFING SHEET

<b>Council Date:</b>	<b>Department:</b>	<b>Presented By:</b>
August 10, 2021	City Admin	Bryan Grimes

### AGENDA ITEM:

Discussion /Action: To discuss, consider and act on approving a proposed ad valorem tax rate for the period beginning October 1, 2021 thru September 30, 2022.

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### BACKGROUND:

In 2019, the Texas Legislature passed SB2 which significantly changed how Cities calculate tax rates, increase transparency, and changed revenue models and projections for future years. While staff can provide Council with as much detailed information as you require, below are some basic summations and the impact of SB2. Some information below is from the attached 2021 Tax Rate Calculation Worksheet as provided by the Parker County Appraisal District.

### Terminology:

**No New Revenue Rate (NNR):** The NNR enables the public to evaluate the relationship between taxes for the prior year and the 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. Before SB2, this was known as the “Effective Rate”

**Voter-Approval Tax Rate (VAR):** The VAR is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Before SB2, this was known as the “Rollback Rate” The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** 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 (8% for the City of Willow Park). This rate accounts for such things as salaries, utilities, and day to day activities.
2. **Debt Rate (I/S):** The I/S rate includes debt service necessary to pay the taxing units debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

**Unused Increment Rate:** Besides new terminology, SB2 has other significant changes. In years past, if the City imposed a tax rate that was less than the VAR (less than 8%), the split between the assessed rate and the VAR was “left on the table”. However, SB2 now allows Cities to “bank” the unused portion of the split between the previous years assessed rate and the VAR. For example, in 2020, the City of Willow Park did not utilize the full VAR. As a result, the City has \$0.056616/100 (Line 63) available to ADD TO the 2021 VAR. Furthermore, the City cannot utilize a portion of the Unused Increment Rate. Simply put, it is all or nothing if the City chooses to utilize the Unused Increment Rate.

**Debt Rate (I/S) Calculation:** In years past the City, as most every other taxing entity, had some amount of reserve funds in the I/S account. This has always been considered a reserve fund in the event, however unlikely, that tax collections fell short. The I/S Rate Calculation (Line 48) will be impacted by any unused funds in the I/S fund. For example, the City has \$86,158 in "excess debt collections" (Line 43). That amount will be applied to the amount required to meet the City's debt obligations and will lower the burden needed by this year's tax rate. The goal, it appears, is to zero out the I/S fund at the end of the fiscal year.

**Total Tax Rate:** This is the tax rate that combines both the M/O Tax Rate and the I/S Tax Rate. These two components will result in the tax rate assessed to the taxpayers. The I/S Tax Rate is straightforward and is calculated by the Comptroller. For this tax year, the I/S rate, as calculated by the Comptroller, is \$0.265035. (Line 48). (Staff has rounded that number to \$0.26503)

The M/O Component is not as straightforward. The VAR for the 2021 – 2022, as calculated by the Comptroller, after all adjustments for sales tax, is \$0.510038. (Line 58). (Staff has rounded that number to \$0.51003.) However, the City also can add the 2020 Unused Increment Rate, which is \$0.056616 (Line 63) to the VAR for 2021. This would result in a VAR, adjusted for unused increment rate at \$0.566654. (Staff has rounded that number to \$0.56665.)

Another significant note is that different rates are determined by different values. For example, when calculating the M/O rate, the City will need to use the "Adjusted (Year) taxable value (Line 25). However, when calculating the I/S rate, the City will need to use the "(Year) total taxable value" (Line 47).

The VAR will fluctuate from year to year due to the uncertainty of property values from year to year. Plus, as the City adds additional debt, or pays debt off, the I/S rate will change from year to year. This is significant to the City of Willow Park because we have been consistent with the overall rate for the past 4 years. That model is no longer applicable with the passage of SB2.

**Conclusion and Staff Recommendation:** State statute requires that Council take a roll call vote on the proposed tax rate for the upcoming budget for FY 21 – 22. This is part of the rate setting process. The tax rate for your consideration is as follows:

M/O:	\$0.30162
I/S:	\$0.26503
Total Tax Rate:	\$0.56665

For your review, please find the tax rate calculations from the Parker County Appraisal District and the staff worksheet that has been previously discussed.

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**STAFF/BOARD/COMMISSION RECOMMENDATION:**

**Suggested Motion:** I move that the City of Willow Park assess a proposed maintenance and operations tax rate of \$0.30162 and an interest and sinking rate of \$0.26503 for a total tax rate of \$0.56665 and that a roll call vote be taken per state statute.

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**EXHIBITS:**

2021 Certified Tax Roll Worksheet

<b>ADDITIONAL INFO:</b>	<b>FINANCIAL INFO:</b>	
	<b>Cost</b>	\$
<b>Source of Funding</b>	\$	

# 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
<b>1. 2020 total taxable value.</b> 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). <sup>1</sup>	\$650,216,514
<b>2. 2020 tax ceilings.</b> 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. <sup>2</sup>	\$120,858,295
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$529,358,219
<b>4. 2020 total adopted tax rate.</b>	\$0.536700/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values:	\$0

<b>B. 2020 values resulting from final court decisions:</b>	\$0
<b>C. 2020 value loss. Subtract B from A.<sup>3</sup></b>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$0
<b>B. 2020 disputed value:</b>	\$0
<b>C. 2020 undisputed value. Subtract B from A.<sup>4</sup></b>	\$0
<b>7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.</b>	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.</b>	\$529,358,219
<b>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.<sup>5</sup></b>	\$0
<b>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.</b>	
<b>A. Absolute exemptions. Use 2020 market value:</b>	\$1,586,816
<b>B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:</b>	\$1,147,109
<b>C. Value loss. Add A and B.<sup>5</sup></b>	\$2,733,925
<b>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.</b>	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss. Subtract B from A.<sup>7</sup></b>	\$0
<b>12. Total adjustments for lost value. Add lines 9, 10C and 11C.</b>	\$2,733,925
<b>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.<sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.</b>	\$28,032,017
<b>14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.</b>	\$498,592,277
<b>15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.</b>	\$2,675,944
<b>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</b>	\$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. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$2,676,291
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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. <sup>11</sup>  <b>A. Certified values:</b>  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:  <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:  <b>D. Tax increment financing:</b> 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. <sup>12</sup>  <b>E. Total 2021 value.</b> Add A and B, then subtract C and D.	\$741,818,198 \$0 \$0 \$43,045,109 \$698,773,089
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>  <b>A. 2021 taxable value of properties under protest.</b> 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. <sup>14</sup>  <b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup>  <b>C. Total value under protest or not certified:</b> Add A and B.	\$0 \$0 \$0
<b>20. 2021 tax ceilings.</b> 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. <sup>16</sup>	\$130,968,303
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$567,804,786
<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b>	\$0

Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> 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. <sup>19</sup>	\$14,170,610
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$14,170,610
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$553,634,176
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.483404/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. 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
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.268500/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$529,358,219
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$1,421,326
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> 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>B. 2020 taxes in TIF</b> 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
<b>C. 2020 transferred function.</b> 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
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$-137,662
<b>E. Add Line 30 to 31D.</b>	\$1,283,664
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$553,634,176
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.231861/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
<b>A. 2021 state criminal justice mandate:</b> 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>B. 2020 state criminal justice mandate:</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> 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>B. 2020 indigent health care expenditures:</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> 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><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> 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>B. 2020 indigent defense compensation expenditures:</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p><b>E.</b> 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><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> 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>B. 2020 eligible county hospital expenditures:</b> 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
<p><b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</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>
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.231861/\$100
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&amp;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.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$464,254</p> <p>\$0.083855</p> <p>\$0.315716</p>
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.326766/\$100
<b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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"> <li>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</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p><b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses</li> </ol> <p><b>A. Debt</b> 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.<sup>28</sup> Enter debt amount.</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt.</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none)</p> <p><b>D. Subtract amount paid</b> from other resources.</p> <p><b>E. Adjusted debt.</b> 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><b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.<sup>28</sup></p>	\$86,158
<p><b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.</p>	\$1,504,883
<p><b>45. 2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:<sup>29</sup></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%.<sup>31</sup></p>	<p>100.00%</p> <p>98.90%</p> <p>99.86%</p> <p>99.95%</p> <p>100.00%</p>
<p><b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E</p>	\$1,504,883
<p><b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$567,804,786
<p><b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	\$0.265035/\$100

<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.591801/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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
<b>50. COUNTIES ONLY.</b> 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.	

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.042(a)

<sup>28</sup>Tex. Tax Code Section 26.012(7)

<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

<sup>31</sup>Tex. 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><b>51. Taxable Sales.</b> 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.<sup>20</sup> 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><b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>33</sup></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>34</sup></p> <p><b>- or -</b></p> <p><b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$464,254
<p><b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$567,804,786
<p><b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.081763/\$100
<p><b>55. 2021 NNR tax rate, unadjusted for sales tax.</b><sup>35</sup> 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><b>56. 2021 NNR tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> 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><b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b><sup>36</sup> 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><b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.</p>	\$0.510038/\$100

<sup>31</sup>Reserved for expansion

<sup>34</sup>Tex. Tax Code Section 26.041(d)

<sup>32</sup>Tex. Tax Code Section 26.041(d)

<sup>35</sup>Tex. Tax Code Section 26.04(c)

<sup>33</sup>Tex. Tax Code Section 26.041(i)

<sup>36</sup>Tex. 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.

<b>Voter-Approval Protection for Pollution Control Worksheet</b>	<b>Amount/Rate</b>
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$567,804,786
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> 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

<sup>37</sup>Tex. Tax Code Section 26.045(d)

<sup>38</sup>Tex. 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.<sup>39</sup> 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; and<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

Unused Increment Rate Worksheet	Amount/Rate
<b>63. 2020 unused increment rate.</b> 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
<b>64. 2019 unused increment rate.</b> 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
<b>65. 2018 unused increment rate.</b> 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
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.056616/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> 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

<sup>39</sup>Tex. Tax Code Section 26.013(a)

<sup>40</sup>Tex. Tax Code Section 26.013(c)

<sup>41</sup>Tex. Tax Code Section 26.0501(a) and (c)

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

<sup>43</sup>Tex. 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.<sup>44</sup>

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.<sup>45</sup>

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

<sup>44</sup>Tex. Tax Code Section 26.012(8-a)

<sup>45</sup>Tex. 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.<sup>46</sup>

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

**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><b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>74. Adjusted 2020 voter-approval tax rate.</b> 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><b>- or -</b></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.<sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p><b>- or -</b></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><b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.</p>	N/A
<p><b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

<b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>79. Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
<b>80. 2021 voter-approval tax rate, adjusted for emergency revenue.</b> 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

<sup>46</sup>Tex. Tax Code Section 26.042(b)

<sup>47</sup>Tex. Tax Code Section 26.042(f)

<sup>48</sup>Tex. Tax Code Section 26.042(c)

<sup>49</sup>Tex. Tax Code Section 26.042(b)

<sup>50</sup>Tex. 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.<sup>50</sup>

**print here**

Printed Name of Taxing Unit Representative

**sign here** \_\_\_\_\_

Taxing Unit Representative

\_\_\_\_\_

Date



# CITY COUNCIL AGENDA ITEM BRIEFING SHEET

**Council Date:**  
August 10, 2021

**Department:**  
City Admin

**Presented By:**  
Bryan Grimes

**AGENDA ITEM:**

Discussion /Action: To discuss, consider, and act on to setting the date, time, and place for a public hearing on a proposed ad valorem tax rate and budget for the period beginning October 1, 2021 thru September 30, 2022.

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**BACKGROUND:**

State statute requires that Council set the date, time, and location for the single Public Hearing to discuss the ad valorem tax rate and the budget for FY 21 – 22, beginning on October 1, 2021 and ending September 30, 2022. Upon the passage of this motion, and the previous vote on the proposed tax rate, staff will place an ad with *The Community News* per state statute. Additionally, we must run the notice on the City website.

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**STAFF/BOARD/COMMISSION RECOMMENDATION:**

**Suggested Motion:** I move that the City of Willow Park hold a public hearing on the tax rate and budget for FY 21 – 22, a period beginning on October 1, 2021 and ending on September 30, 2022 on August 10, 2021 at 7:00 PM at the Willow Park City Hall located at 516 Ranch House Road and authorize staff to place public notices as required.

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**EXHIBITS:**

Public Notice as provided by the State Comptroller.

<b>ADDITIONAL INFO:</b>	<b>FINANCIAL INFO:</b>	
	<b>Cost</b>	\$
	<b>Source of Funding</b>	\$

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

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$ 0.56665 per \$100 valuation has been proposed by the governing body of City of Willow Park.

PROPOSED TAX RATE	\$	<u>0.56665</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$	<u>0.488340</u>	per \$100
VOTER-APPROVAL TAX RATE	\$	<u>.056654</u>	per \$100

The no-new-revenue tax rate is the tax rate for the City of Willow Park tax year that will raise the same amount of property tax revenue for City of Willow Park from the same properties in both the 2020 tax year and the 2021 tax year.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Willow Park is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 24, 2021 at 516 Ranch House Road, Willow Park, Texas 76087.

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

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

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

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

FOR the proposal: \_\_\_\_\_

AGAINST the proposal: \_\_\_\_\_

PRESENT and not voting: \_\_\_\_\_

ABSENT: \_\_\_\_\_

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Willow Park last year  
(name of taxing unit)  
to the taxes proposed to be imposed on the average residence homestead by City of Willow Park this year.  
(name of taxing unit)

	2019	2020	Change
<b>Total tax rate (per \$100 of value)</b>	2019 adopted tax rate	2020 proposed tax rate	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%
<b>Average homestead taxable value</b>	2019 average taxable value of residence homestead	2020 average taxable value of residence homestead	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%
<b>Tax on average homestead</b>	2019 amount of taxes on average taxable value of residence homestead	2020 amount of taxes on average taxable value of residence homestead	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
<b>Total tax levy on all properties</b>	2019 levy	(2020 proposed rate x current total value)/100	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%



(Include the following text if these no-new-revenue tax rate adjustments apply for the taxing unit)

No-New-Revenue Tax Rate Adjustments

State Criminal Justice Mandate (counties)

The \_\_\_\_\_ County Auditor certifies that \_\_\_\_\_ County has spent \$ \_\_\_\_\_ in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ County Sheriff has provided \_\_\_\_\_ information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue tax rate by \_\_\_\_\_ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ \_\_\_\_\_.

This increased the no-new-revenue tax rate by \_\_\_\_\_ /\$100.

Indigent Defense Compensation Expenditures (counties)

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ \_\_\_\_\_.

This increased the no-new-revenue tax rate by \_\_\_\_\_ /\$100.

Eligible County Hospital Expenditures (cities and counties)

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ \_\_\_\_\_.

This increased the no-new revenue tax rate by \_\_\_\_\_ /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for \_\_\_\_\_ at \_\_\_\_\_ or \_\_\_\_\_, or visit \_\_\_\_\_ for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for \_\_\_\_\_ at \_\_\_\_\_ or \_\_\_\_\_.



## CITY COUNCIL AGENDA ITEM BRIEFING SHEET

<b>Council Date:</b> 8/10/21	<b>Department:</b> Finance	<b>Presented By:</b> Jake Weber
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**AGENDA ITEM:**

Financial update by Jake Weber, CPA.

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**BACKGROUND:**

Review and provide an update on the 3<sup>rd</sup> fiscal quarter 2020-2021 financial activity of the city.

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**STAFF/BOARD/COMMISSION RECOMMENDATION:**

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**EXHIBITS:**

Financial Reports as of June 30, 2021.

<b>ADDITIONAL INFO:</b>	<b>FINANCIAL INFO:</b>	
	<b>Cost</b>	\$-0-
<b>Source of Funding</b>	\$-0-	



**City of Willow Park**  
**Financial Update**  
**Financial Reports as of June 30, 2021**

<b>Financial Highlights</b>			
	General	Water	Wastewater
-FYTD 2020-2021 Revenue Actual	\$ 3,700,213	\$ 1,712,589	\$ 495,215
-FYTD 2020-2021 Expense Actual	3,185,841	1,943,987	547,719
-FYTD 2020-2021 Net Change	\$ 514,372	\$ (231,398)	\$ (52,504)
-FY 2020-2021 Revenue Budget	\$ 3,805,202	\$ 2,599,563	\$ 744,396
-FY 2020-2021 Expense Budget	\$ 4,047,812	\$ 2,531,708	\$ 739,920
-FYTD 2020-2021 Revenue - Actual to Budget %	97%	66%	67%
-FYTD 2020-2021 Expense - Actual to Budget %	79%	77%	74%

<b>Capital Project Tracker</b>			
	Fort Worth Water Line (100%)	Wastewater Package Plant	Cross Timbers Park
Original Net Bond Proceeds	\$ 20,040,000	\$ 14,130,000	\$ 500,000
Interest Earned to Date	34,040	-	6,749
Costs Incurred to Date	(7,795,604)	(338,272)	(641,746)
Remaining to Spend	\$ 12,278,436	\$ 13,791,728	\$ (134,997)

<b>Quarterly Performance</b>			
	Oct - June 2021	Oct - June 2020	Change
<b><u>General Fund</u></b>			
<b>Revenue</b>			
Property Tax & Other Taxes	\$ 2,608,006	\$ 2,495,963	\$ 112,043
Franchise Fees	211,006	235,636	(24,630)
Development & Permit Fees	459,609	554,898	(95,289)
Fines & Forfeitures/Other Revenue	421,592	99,206	322,386
<b>Expenses</b>			
Personnel Expense	1,887,779	1,715,381	172,398
Supplies (Maintenance & Operations)	182,324	164,594	17,730
Utilities	53,757	88,643	(34,886)
Operational & Contractual Services	785,835	834,550	(48,715)
Capital Outlay & Interfund Transfer	276,146	251,969	24,177
Net Income (Loss)	\$ 514,372	\$ 330,566	\$ 183,806
<b><u>Water &amp; Wastewater Funds</u></b>			
Revenue	\$ 2,207,804	\$ 2,414,098	\$ (206,294)
<b>Expense</b>			
Personnel Expense	710,808	655,302	55,506
Supplies (Maintenance & Operations)	198,780	153,909	44,871
Utilities	117,959	119,826	(1,867)
Operational & Contractual Services	302,631	312,601	(9,970)
Capital Outlay/Debt Service	1,161,528	964,641	196,887
Net Income (Loss)	\$ (283,902)	\$ 207,819	\$ (491,721)



Willow Park, TX

# Detail vs Budget Report

## Account Summary

Date Range: 10/01/2020 - 06/30/2021

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<b>10 - GENERAL FUND</b>								
<b>Revenue</b>								
<b>Fund: 10 - GENERAL FUND</b>								
<b>Group: 10 - TAXES</b>								
<u>10-001-46000</u>	M & O TAX	0.00	-1,528,193.00	0.00	-1,521,608.90	-1,521,608.90	-6,584.10	-0.43%
<u>10-001-46001</u>	SALES TAX	0.00	-1,275,000.00	0.00	-1,059,927.06	-1,059,927.06	-215,072.94	-16.87%
<u>10-001-46002</u>	MIXED BEVERAGE TAX	0.00	-31,500.00	0.00	-17,902.06	-17,902.06	-13,597.94	-43.17%
<u>10-001-46003</u>	AUTO/TRAILER TAXES	0.00	-325.00	0.00	-1,021.28	-1,021.28	696.28	214.24%
<u>10-001-46007</u>	DELINQUENT TAXES	0.00	-6,977.00	0.00	-7,546.85	-7,546.85	569.85	8.17%
<u>10-001-46020</u>	TXU ELECTRIC	0.00	-200,000.00	0.00	-193,419.48	-193,419.48	-6,580.52	-3.29%
<u>10-001-46021</u>	A T & T	0.00	-75,000.00	0.00	-13,044.96	-13,044.96	-61,955.04	-82.61%
<u>10-001-46022</u>	TEXAS GAS	0.00	-7,500.00	0.00	-1,905.86	-1,905.86	-5,594.14	-74.59%
<u>10-001-46025</u>	MISC. FRANCHISE	0.00	-5,000.00	0.00	-115.74	-115.74	-4,884.26	-97.69%
<u>10-001-46027</u>	MESH NET	0.00	-3,024.00	0.00	-2,520.00	-2,520.00	-504.00	-16.67%
<u>10-001-46028</u>	WATER FRANCHISE FEE	0.00	-129,978.00	0.00	0.00	0.00	-129,978.00	-100.00%
<u>10-001-46029</u>	WASTEWATER FRANCHISE FEES	0.00	-37,220.00	0.00	0.00	0.00	-37,220.00	-100.00%
	<b>10 - TAXES Totals:</b>	<b>0.00</b>	<b>-3,299,717.00</b>	<b>0.00</b>	<b>-2,819,012.19</b>	<b>-2,819,012.19</b>	<b>-480,704.81</b>	<b>-14.57%</b>
<b>Group: 15 - ADMINISTRATIVE FEES</b>								
<u>10-001-46005</u>	INTEREST - OPERATING FUND	0.00	-15,000.00	0.00	-2,081.20	-2,081.20	-12,918.80	-86.13%
<u>10-001-46056</u>	CORONAVIRUS AID RELIEF FUNDS	0.00	0.00	0.00	-303,325.00	-303,325.00	303,325.00	0.00%
<u>10-003-46091</u>	TABC PERMIT FEE	0.00	0.00	0.00	-235.00	-235.00	235.00	0.00%
<u>10-005-46036</u>	OPEN RECORDS FEES	0.00	-150.00	0.00	0.00	0.00	-150.00	-100.00%
<u>10-006-46064</u>	COURT ADMINISTRATION	0.00	-75,000.00	0.00	-33,746.82	-33,746.82	-41,253.18	-55.00%
<u>10-007-46053</u>	ACCIDENT REPORTS	0.00	-600.00	0.00	-564.30	-564.30	-35.70	-5.95%
	<b>15 - ADMINISTRATIVE FEES Totals:</b>	<b>0.00</b>	<b>-90,750.00</b>	<b>0.00</b>	<b>-339,952.32</b>	<b>-339,952.32</b>	<b>249,202.32</b>	<b>274.60%</b>
<b>Group: 20 - LICENSES &amp; PERMITS</b>								
<u>10-003-46023</u>	CERTIFICATE OF OCCUPANCY	0.00	-1,000.00	0.00	-1,050.00	-1,050.00	50.00	5.00%
<u>10-003-46070</u>	BUILDING PERMITS	0.00	-200,000.00	0.00	-293,407.75	-293,407.75	93,407.75	46.70%
<u>10-003-46071</u>	HEALTH PERMITS	0.00	-9,000.00	0.00	-12,500.00	-12,500.00	3,500.00	38.89%
<u>10-003-46072</u>	SUBCONTRACTORS PERMITS	0.00	-15,000.00	0.00	-57,919.12	-57,919.12	42,919.12	286.13%
<u>10-003-46073</u>	REGISTRATION FEES	0.00	-4,500.00	0.00	-6,670.00	-6,670.00	2,170.00	48.22%
<u>10-003-46075</u>	OSSF PERMITS	0.00	-1,200.00	0.00	-8,000.00	-8,000.00	6,800.00	566.67%
<u>10-003-46076</u>	WELL APPLICATION FEE	0.00	0.00	0.00	-1,500.00	-1,500.00	1,500.00	0.00%
<u>10-003-46077</u>	PLAN REVIEW	0.00	-35,000.00	0.00	-58,197.52	-58,197.52	23,197.52	66.28%
<u>10-003-46079</u>	BACKFLOW INSPECTIONS	0.00	0.00	0.00	-100.00	-100.00	100.00	0.00%
<u>10-003-46081</u>	SPECIAL EVENT PERMITS	0.00	0.00	0.00	-600.00	-600.00	600.00	0.00%
<u>10-003-46082</u>	REVIEWS/ REQUESTS	0.00	-600.00	0.00	-4,975.00	-4,975.00	4,375.00	729.17%

Detail vs Budget Report

Date Range: 10/01/2020 - 06/30/2021

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>10-003-46083</u>	METER RELEASE	0.00	0.00	0.00	-5,750.00	5,750.00	5,750.00	0.00%
<u>10-003-46084</u>	RENTAL INSPECTIONS	0.00	-400.00	0.00	0.00	-400.00	-400.00	-100.00%
<u>10-003-46089</u>	IRRIGATION	0.00	0.00	0.00	-1,590.00	1,590.00	1,590.00	0.00%
<u>10-003-46095</u>	FIRE ALARMS	0.00	-1,000.00	0.00	-3,500.00	2,500.00	2,500.00	250.00%
<u>10-003-46099</u>	FIRE SPRINKLER	0.00	-1,000.00	0.00	-3,850.00	2,850.00	2,850.00	285.00%
<u>10-004-46099</u>	FIRE SPRINKLER	0.00	-10,000.00	0.00	0.00	-10,000.00	-10,000.00	-100.00%
	<b>20 - LICENSES &amp; PERMITS Totals:</b>	<b>0.00</b>	<b>-278,700.00</b>	<b>0.00</b>	<b>-459,609.39</b>	<b>180,909.39</b>	<b>180,909.39</b>	<b>64.91%</b>
	<b>Group: 25 - FINES &amp; FORFEITURES</b>							
<u>10-006-46060</u>	NON-PARKING	0.00	-100,000.00	0.00	-39,782.25	60,217.75	60,217.75	-60.22%
<u>10-006-46061</u>	PARKING	0.00	-1,000.00	0.00	-379.00	621.00	621.00	-62.10%
<u>10-006-46062</u>	WARRANTS/CAPIAS	0.00	-1,300.00	0.00	0.00	-1,300.00	-1,300.00	-100.00%
<u>10-006-46063</u>	STATE LAW - CLASS C	0.00	-15,000.00	0.00	4,382.86	-19,382.86	-19,382.86	-129.22%
<u>10-006-46065</u>	COURT SECURITY	0.00	-4,700.00	0.00	0.00	-4,700.00	-4,700.00	-100.00%
<u>10-006-46066</u>	TIME PAYMENT	0.00	-400.00	0.00	-30.00	-370.00	-370.00	-92.50%
<u>10-006-46067</u>	MC TECH FEE	0.00	-6,700.00	0.00	-24.00	-6,676.00	-6,676.00	-99.64%
<u>10-006-46085</u>	SEAT BELT	0.00	-500.00	0.00	0.00	-500.00	-500.00	-100.00%
<u>10-006-46102</u>	TEEN COURT FEE	0.00	0.00	0.00	-40.00	40.00	40.00	0.00%
	<b>25 - FINES &amp; FORFEITURES Totals:</b>	<b>0.00</b>	<b>-129,600.00</b>	<b>0.00</b>	<b>-35,872.39</b>	<b>-93,727.61</b>	<b>-93,727.61</b>	<b>-72.32%</b>
	<b>Group: 30 - SERVICE REVENUE</b>							
<u>10-004-46032</u>	REVENUE RECOVERY	0.00	-5,000.00	0.00	-150.00	4,850.00	4,850.00	-97.00%
	<b>30 - SERVICE REVENUE Totals:</b>	<b>0.00</b>	<b>-5,000.00</b>	<b>0.00</b>	<b>-150.00</b>	<b>-4,850.00</b>	<b>-4,850.00</b>	<b>-97.00%</b>
	<b>Group: 35 - OTHER REVENUE</b>							
<u>10-001-46041</u>	REFUNDS/BANK CREDITS	0.00	-100.00	0.00	-530.78	430.78	430.78	430.78%
<u>10-001-46042</u>	MISCELLANEOUS	0.00	-35.00	0.00	-0.10	34.90	34.90	-99.71%
<u>10-001-46046</u>	OTHER REIMBURSEABLES	0.00	-200.00	0.00	-2,017.97	1,817.97	1,817.97	908.99%
<u>10-003-46092</u>	NSF FEES	0.00	0.00	0.00	-30.00	30.00	30.00	0.00%
<u>10-004-46030</u>	VFD CONTRIBUTIONS	0.00	0.00	0.00	-858.74	858.74	858.74	0.00%
<u>10-004-46088</u>	SALE OF ASSETS	0.00	0.00	0.00	-35,000.00	35,000.00	35,000.00	0.00%
<u>10-005-46024</u>	SPECIAL EVENT SPONSORSHIP	0.00	0.00	0.00	1,500.00	-1,500.00	-1,500.00	0.00%
<u>10-005-46042</u>	MISCELLANEOUS	0.00	-1,100.00	0.00	0.00	-1,100.00	-1,100.00	-100.00%
<u>10-006-46042</u>	MISCELLANEOUS	0.00	0.00	0.00	-50.00	50.00	50.00	0.00%
<u>10-007-46088</u>	SALE OF ASSETS	0.00	0.00	0.00	-8,629.22	8,629.22	8,629.22	0.00%
	<b>35 - OTHER REVENUE Totals:</b>	<b>0.00</b>	<b>-1,435.00</b>	<b>0.00</b>	<b>-45,616.81</b>	<b>44,181.81</b>	<b>44,181.81</b>	<b>3,078.87%</b>
	<b>10 - GENERAL FUND Totals:</b>	<b>0.00</b>	<b>-3,805,202.00</b>	<b>0.00</b>	<b>-3,700,213.10</b>	<b>-104,988.90</b>	<b>-104,988.90</b>	<b>-2.76%</b>
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-3,805,202.00</b>	<b>0.00</b>	<b>-3,700,213.10</b>	<b>-104,988.90</b>	<b>-104,988.90</b>	<b>-2.76%</b>
	<b>Expense</b>							
	<b>Fund: 10 - GENERAL FUND</b>							
	<b>Group: 15 - ADMINISTRATIVE FEES</b>							
<u>10-001-58284</u>	COVID19 EXPENSES	0.00	0.00	0.00	47,000.00	-47,000.00	-47,000.00	0.00%
	<b>15 - ADMINISTRATIVE FEES Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>47,000.00</b>	<b>-47,000.00</b>	<b>-47,000.00</b>	<b>0.00%</b>
	<b>Group: 50 - PERSONNEL</b>							

Detail vs Budget Report

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<a href="#">10-001-58100</a>	SALARIES	0.00	131,196.00	0.00	105,141.33	105,141.33	26,054.67	19.86%
<a href="#">10-001-58101</a>	PAYROLL EXPENSE	0.00	1,902.00	0.00	1,534.33	1,534.33	367.67	19.33%
<a href="#">10-001-58102</a>	WORKERS COMPENSATION	0.00	3,108.00	0.00	8,262.86	8,262.86	-5,154.86	-165.86%
<a href="#">10-001-58103</a>	HEALTH INSURANCE	0.00	27,126.00	0.00	14,783.68	14,783.68	12,342.32	45.50%
<a href="#">10-001-58104</a>	RETIREMENT	0.00	9,472.00	0.00	7,743.97	7,743.97	1,728.03	18.24%
<a href="#">10-001-58105</a>	UNEMPLOYMENT INSURANCE	0.00	73.00	0.00	219.04	219.04	-146.04	-200.05%
<a href="#">10-001-58107</a>	CELL PHONE STIPEND	0.00	2,280.00	0.00	2,010.28	2,010.28	269.72	11.83%
<a href="#">10-001-58125</a>	DENTAL INSURANCE	0.00	15,719.00	0.00	1,057.90	1,057.90	14,661.10	93.27%
<a href="#">10-001-58126</a>	LIFE INSURANCE	0.00	574.00	0.00	-361.08	-361.08	935.08	162.91%
<a href="#">10-001-58127</a>	PHYSICALS & GYM MEMBERSHIPS	0.00	0.00	0.00	240.00	240.00	-240.00	0.00%
<a href="#">10-003-58100</a>	SALARIES	0.00	87,300.00	0.00	60,456.55	60,456.55	26,843.45	30.75%
<a href="#">10-003-58101</a>	PAYROLL EXPENSE	0.00	1,266.00	0.00	914.10	914.10	351.90	27.80%
<a href="#">10-003-58102</a>	WORKERS COMPENSATION	0.00	2,072.00	0.00	2,206.57	2,206.57	-134.57	-6.49%
<a href="#">10-003-58103</a>	HEALTH INSURANCE	0.00	15,606.00	0.00	7,002.01	7,002.01	8,603.99	55.13%
<a href="#">10-003-58104</a>	RETIREMENT	0.00	6,303.00	0.00	5,154.83	5,154.83	1,148.17	18.22%
<a href="#">10-003-58105</a>	UNEMPLOYMENT INSURANCE	0.00	49.00	0.00	281.58	281.58	-232.58	-474.65%
<a href="#">10-003-58107</a>	CELL PHONE STIPEND	0.00	540.00	0.00	419.85	419.85	120.15	22.25%
<a href="#">10-003-58110</a>	OVERTIME	0.00	0.00	0.00	37.60	37.60	-37.60	0.00%
<a href="#">10-003-58125</a>	DENTAL INSURANCE	0.00	994.00	0.00	483.19	483.19	510.81	51.39%
<a href="#">10-003-58126</a>	LIFE INSURANCE	0.00	234.00	0.00	169.75	169.75	64.25	27.46%
<a href="#">10-003-58128</a>	ACCRUED COMP & VACATION	0.00	0.00	0.00	3,203.85	3,203.85	-3,203.85	0.00%
<a href="#">10-004-58100</a>	SALARIES	0.00	554,732.00	0.00	419,493.36	419,493.36	135,238.64	24.38%
<a href="#">10-004-58101</a>	PAYROLL EXPENSE	0.00	9,137.00	0.00	8,322.41	8,322.41	814.59	8.92%
<a href="#">10-004-58102</a>	WORKERS COMPENSATION	0.00	13,468.00	0.00	12,136.14	12,136.14	1,331.86	9.89%
<a href="#">10-004-58103</a>	HEALTH INSURANCE	0.00	70,227.00	0.00	46,646.55	46,646.55	23,580.45	33.58%
<a href="#">10-004-58104</a>	RETIREMENT	0.00	45,178.00	0.00	37,739.75	37,739.75	7,438.25	16.46%
<a href="#">10-004-58105</a>	UNEMPLOYMENT INSURANCE	0.00	316.00	0.00	1,704.44	1,704.44	-1,388.44	-439.38%
<a href="#">10-004-58107</a>	CELL PHONE STIPEND	0.00	1,620.00	0.00	1,361.39	1,361.39	258.61	15.96%
<a href="#">10-004-58109</a>	CERTIFICATE PAY	0.00	22,750.00	0.00	17,673.23	17,673.23	5,076.77	22.32%
<a href="#">10-004-58110</a>	OVERTIME	0.00	55,000.00	0.00	65,339.91	65,339.91	-10,339.91	-18.80%
<a href="#">10-004-58124</a>	FLOATER SHIFTS	0.00	16,000.00	0.00	3,717.08	3,717.08	12,282.92	76.77%
<a href="#">10-004-58125</a>	DENTAL INSURANCE	0.00	4,472.00	0.00	3,543.33	3,543.33	928.67	20.77%
<a href="#">10-004-58126</a>	LIFE INSURANCE	0.00	1,055.00	0.00	1,244.10	1,244.10	-189.10	-17.92%
<a href="#">10-004-58127</a>	PHYSICALS & GYM MEMBERSHIPS	0.00	4,980.00	0.00	2,640.00	2,640.00	2,340.00	46.99%
<a href="#">10-004-58128</a>	ACCRUED COMP & VACATION	0.00	0.00	0.00	14,287.47	14,287.47	-14,287.47	0.00%
<a href="#">10-005-58100</a>	SALARIES	0.00	69,010.00	0.00	54,115.31	54,115.31	14,894.69	21.58%
<a href="#">10-005-58101</a>	PAYROLL EXPENSE	0.00	1,001.00	0.00	745.39	745.39	255.61	25.54%
<a href="#">10-005-58102</a>	WORKERS COMPENSATION	0.00	1,036.00	0.00	1,103.29	1,103.29	-67.29	-6.50%
<a href="#">10-005-58103</a>	HEALTH INSURANCE	0.00	7,803.00	0.00	5,760.60	5,760.60	2,042.40	26.17%
<a href="#">10-005-58104</a>	RETIREMENT	0.00	4,983.00	0.00	3,983.94	3,983.94	999.06	20.05%
<a href="#">10-005-58105</a>	UNEMPLOYMENT INSURANCE	0.00	24.00	0.00	143.99	143.99	-119.99	-499.96%
<a href="#">10-005-58107</a>	CELL PHONE STIPEND	0.00	540.00	0.00	440.62	440.62	99.38	18.40%
<a href="#">10-005-58125</a>	DENTAL INSURANCE	0.00	497.00	0.00	397.77	397.77	99.23	19.97%
<a href="#">10-005-58126</a>	LIFE INSURANCE	0.00	117.00	0.00	139.66	139.66	-22.66	-19.37%

Detail vs Budget Report

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>10-006-58100</u>	SALARIES	0.00	92,998.00	0.00	76,531.79	76,531.79	16,466.21	17.71%
<u>10-006-58101</u>	PAYROLL EXPENSE	0.00	1,456.00	0.00	1,079.76	1,079.76	376.24	25.84%
<u>10-006-58102</u>	WORKERS COMPENSATION	0.00	2,072.00	0.00	2,206.57	2,206.57	-134.57	-6.49%
<u>10-006-58103</u>	HEALTH INSURANCE	0.00	15,606.00	0.00	11,536.56	11,536.56	4,069.44	26.08%
<u>10-006-58104</u>	RETIREMENT	0.00	7,192.00	0.00	5,667.76	5,667.76	1,524.24	21.19%
<u>10-006-58105</u>	UNEMPLOYMENT INSURANCE	0.00	49.00	0.00	288.00	288.00	-239.00	-487.76%
<u>10-006-58107</u>	CELL PHONE STIPEND	0.00	540.00	0.00	440.62	440.62	99.38	18.40%
<u>10-006-58109</u>	CERTIFICATE PAY	0.00	1,200.00	0.00	390.56	390.56	809.44	67.45%
<u>10-006-58110</u>	OVERTIME	0.00	5,212.00	0.00	0.00	0.00	5,212.00	100.00%
<u>10-006-58125</u>	DENTAL INSURANCE	0.00	994.00	0.00	796.61	796.61	197.39	19.86%
<u>10-006-58126</u>	LIFE INSURANCE	0.00	234.00	0.00	279.70	279.70	-45.70	-19.53%
<u>10-006-58132</u>	BAILIFF DUTIES	0.00	1,400.00	0.00	62.64	62.64	1,337.36	95.53%
<u>10-007-58100</u>	SALARIES	0.00	810,000.00	0.00	618,660.43	618,660.43	191,339.57	23.62%
<u>10-007-58101</u>	PAYROLL EXPENSE	0.00	11,674.00	0.00	5,848.02	5,848.02	5,825.98	49.91%
<u>10-007-58102</u>	WORKERS COMPENSATION	0.00	13,468.00	0.00	13,239.43	13,239.43	228.57	1.70%
<u>10-007-58103</u>	HEALTH INSURANCE	0.00	101,440.00	0.00	75,674.84	75,674.84	25,765.16	25.40%
<u>10-007-58104</u>	RETIREMENT	0.00	58,127.00	0.00	47,042.19	47,042.19	11,084.81	19.07%
<u>10-007-58105</u>	UNEMPLOYMENT INSURANCE	0.00	316.00	0.00	2,265.85	2,265.85	-1,949.85	-617.04%
<u>10-007-58107</u>	CELL PHONE STIPEND	0.00	0.00	0.00	2,875.07	2,875.07	-2,875.07	0.00%
<u>10-007-58109</u>	CERTIFICATE PAY	0.00	12,600.00	0.00	10,482.55	10,482.55	2,117.45	16.81%
<u>10-007-58110</u>	OVERTIME	0.00	27,000.00	0.00	35,105.75	35,105.75	-8,105.75	-30.02%
<u>10-007-58125</u>	DENTAL INSURANCE	0.00	6,459.00	0.00	5,300.79	5,300.79	1,158.21	17.93%
<u>10-007-58126</u>	LIFE INSURANCE	0.00	1,524.00	0.00	1,861.17	1,861.17	-337.17	-22.12%
<u>10-007-58127</u>	PHYSICALS & GYM MEMBERSHIPS	0.00	4,500.00	0.00	2,221.00	2,221.00	2,279.00	50.64%
<u>10-007-58128</u>	ACCRUED COMP & VACATION	0.00	0.00	0.00	1,571.38	1,571.38	-1,571.38	0.00%
<u>10-008-58100</u>	SALARIES	0.00	34,086.00	0.00	25,116.77	25,116.77	8,969.23	26.31%
<u>10-008-58101</u>	PAYROLL EXPENSE	0.00	621.00	0.00	423.71	423.71	197.29	31.77%
<u>10-008-58102</u>	WORKERS COMPENSATION	0.00	1,036.00	0.00	1,103.29	1,103.29	-67.29	-6.50%
<u>10-008-58103</u>	HEALTH INSURANCE	0.00	7,803.00	0.00	5,761.05	5,761.05	2,041.95	26.17%
<u>10-008-58104</u>	RETIREMENT	0.00	3,094.00	0.00	2,125.63	2,125.63	968.37	31.30%
<u>10-008-58105</u>	UNEMPLOYMENT INSURANCE	0.00	24.00	0.00	143.99	143.99	-119.99	-499.96%
<u>10-008-58107</u>	CELL PHONE STIPEND	0.00	540.00	0.00	440.62	440.62	99.38	18.40%
<u>10-008-58110</u>	OVERTIME	0.00	4,381.00	0.00	7,055.16	7,055.16	-2,674.16	-61.04%
<u>10-008-58125</u>	DENTAL INSURANCE	0.00	497.00	0.00	397.80	397.80	99.20	19.96%
<u>10-008-58126</u>	LIFE INSURANCE	0.00	117.00	0.00	139.67	139.67	-22.67	-19.38%
<b>50 - PERSONNEL Totals:</b>		<b>0.00</b>	<b>2,418,020.00</b>	<b>0.00</b>	<b>1,887,778.65</b>	<b>1,887,778.65</b>	<b>530,241.35</b>	<b>21.93%</b>
<b>Group: 55 - SUPPLIES</b>								
<u>10-001-58200</u>	POSTAGE & SHIPPING	0.00	3,000.00	0.00	1,561.38	1,561.38	1,438.62	47.95%
<u>10-001-58201</u>	OFFICE SUPPLIES	0.00	5,000.00	0.00	1,761.06	1,761.06	3,238.94	64.78%
<u>10-001-58202</u>	FLOWERS/GIFTS/PLAQUES	0.00	2,000.00	0.00	311.26	311.26	1,688.74	84.44%
<u>10-001-58203</u>	BASIC OPERATING SUPPLIES	0.00	0.00	0.00	1,994.60	1,994.60	-1,994.60	0.00%
<u>10-001-58205</u>	MINOR EQUIPMENT: OFFICE	0.00	515.00	0.00	0.00	0.00	515.00	100.00%
<u>10-001-58208</u>	UNIFORMS & SUPPLIES	0.00	300.00	0.00	614.86	614.86	-314.86	-104.95%

Detail vs Budget Report

Date Range: 10/01/2020 - 06/30/2021

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<a href="#">10-001-58214</a>	FINANCE CHARGES	0.00	0.00	0.00	1,040.94	1,040.94	-1,040.94	0.00%
<a href="#">10-001-58223</a>	EQUIPMENT	0.00	515.00	0.00	0.00	0.00	515.00	100.00%
<a href="#">10-001-58265</a>	FACILITIES MAINT SUPPLIES	0.00	515.00	0.00	665.58	665.58	-150.58	-29.24%
<a href="#">10-001-58268</a>	SUBSCRIPTIONS & PUBLICATIONS	0.00	0.00	0.00	1,999.00	1,999.00	-1,999.00	0.00%
<a href="#">10-003-58200</a>	POSTAGE & SHIPPING	0.00	515.00	0.00	0.00	0.00	515.00	100.00%
<a href="#">10-003-58201</a>	OFFICE SUPPLIES	0.00	1,030.00	0.00	145.74	145.74	884.26	85.85%
<a href="#">10-003-58202</a>	FLOWERS/GIFTS/PLAQUES	0.00	52.00	0.00	0.00	0.00	52.00	100.00%
<a href="#">10-003-58203</a>	BASIC OPERATING SUPPLIES	0.00	0.00	0.00	979.00	979.00	-979.00	0.00%
<a href="#">10-003-58204</a>	PRINTING & BINDING	0.00	309.00	0.00	491.83	491.83	-182.83	-59.17%
<a href="#">10-003-58205</a>	MINOR EQUIPMENT: OFFICE	0.00	515.00	0.00	0.00	0.00	515.00	100.00%
<a href="#">10-003-58207</a>	MV REPAIR & MAINTENANCE	0.00	0.00	0.00	26.00	26.00	-26.00	0.00%
<a href="#">10-003-58208</a>	UNIFORMS & SUPPLIES	0.00	309.00	0.00	0.00	0.00	309.00	100.00%
<a href="#">10-004-58200</a>	POSTAGE & SHIPPING	0.00	824.00	0.00	202.08	202.08	621.92	75.48%
<a href="#">10-004-58201</a>	OFFICE SUPPLIES	0.00	2,225.00	0.00	1,838.88	1,838.88	386.12	17.35%
<a href="#">10-004-58202</a>	FLOWERS/GIFTS/PLAQUES	0.00	500.00	0.00	0.00	0.00	500.00	100.00%
<a href="#">10-004-58203</a>	BASIC OPERATING SUPPLIES	0.00	12,427.00	0.00	8,830.81	8,830.81	3,596.19	28.94%
<a href="#">10-004-58204</a>	PRINTING & BINDING	0.00	206.00	0.00	0.00	0.00	206.00	100.00%
<a href="#">10-004-58205</a>	MINOR EQUIPMENT: OFFICE	0.00	1,900.00	0.00	1,265.19	1,265.19	634.81	33.41%
<a href="#">10-004-58206</a>	MV OILS, LUBRICANTS & FLUIDS	0.00	0.00	0.00	69.95	69.95	-69.95	0.00%
<a href="#">10-004-58207</a>	MV REPAIR & MAINTENANCE	0.00	77,061.00	0.00	24,560.06	24,560.06	52,500.94	68.13%
<a href="#">10-004-58208</a>	UNIFORMS & SUPPLIES	0.00	20,169.00	0.00	13,878.10	13,878.10	6,290.90	31.19%
<a href="#">10-004-58214</a>	FINANCE CHARGES	0.00	0.00	0.00	8.92	8.92	-8.92	0.00%
<a href="#">10-004-58216</a>	PPE AND SUPPLIES	0.00	60,601.00	0.00	14,947.08	14,947.08	45,653.92	75.34%
<a href="#">10-004-58217</a>	MEDICAL SUPPLIES	0.00	14,906.00	0.00	10,322.65	10,322.65	4,583.35	30.75%
<a href="#">10-004-58219</a>	FOAM SUPPLIES	0.00	1,803.00	0.00	1,425.00	1,425.00	378.00	20.97%
<a href="#">10-004-58220</a>	ROAD ABSORBENT SUPPLIES	0.00	1,654.00	0.00	-601.55	-601.55	2,255.55	136.37%
<a href="#">10-004-58253</a>	SAFETY EQUIPMENT & SUPPLIES	0.00	18,563.00	0.00	6,458.75	6,458.75	12,104.25	65.21%
<a href="#">10-004-58260</a>	BUILDING & FACILITIES REPAIRS	0.00	3,740.00	0.00	2,448.77	2,448.77	1,291.23	34.52%
<a href="#">10-004-58265</a>	FACILITIES MAINT SUPPLIES	0.00	0.00	0.00	714.67	714.67	-714.67	0.00%
<a href="#">10-004-58266</a>	MINOR EQUIPMENT: FIELD	0.00	0.00	0.00	48.02	48.02	-48.02	0.00%
<a href="#">10-004-58267</a>	OPERATING SUPPLIES NON CONSUMA	0.00	0.00	0.00	362.00	362.00	-362.00	0.00%
<a href="#">10-004-58270</a>	MV FUEL	0.00	0.00	0.00	138.60	138.60	-138.60	0.00%
<a href="#">10-004-58278</a>	EMERGENCY RESPONSE SUPPLIES	0.00	8,000.00	0.00	1,640.69	1,640.69	6,359.31	79.49%
<a href="#">10-005-58200</a>	POSTAGE & SHIPPING	0.00	100.00	0.00	47.67	47.67	52.33	52.33%
<a href="#">10-005-58201</a>	OFFICE SUPPLIES	0.00	1,500.00	0.00	1,488.91	1,488.91	11.09	0.74%
<a href="#">10-005-58202</a>	FLOWERS/GIFTS/PLAQUES	0.00	1,500.00	0.00	765.34	765.34	734.66	48.98%
<a href="#">10-005-58203</a>	BASIC OPERATING SUPPLIES	0.00	550.00	0.00	0.00	0.00	550.00	100.00%
<a href="#">10-005-58204</a>	PRINTING & BINDING	0.00	515.00	0.00	546.44	546.44	-31.44	-6.10%
<a href="#">10-005-58205</a>	MINOR EQUIPMENT: OFFICE	0.00	2,900.00	0.00	0.00	0.00	2,900.00	100.00%
<a href="#">10-005-58208</a>	UNIFORMS & SUPPLIES	0.00	1,350.00	0.00	-238.97	-238.97	1,588.97	117.70%
<a href="#">10-005-58266</a>	MINOR EQUIPMENT: FIELD	0.00	500.00	0.00	0.00	0.00	500.00	100.00%
<a href="#">10-005-58269</a>	PROMOTIONS	0.00	4,600.00	0.00	767.77	767.77	3,832.23	83.31%
<a href="#">10-006-58201</a>	OFFICE SUPPLIES	0.00	1,000.00	0.00	497.28	497.28	502.72	50.27%
<a href="#">10-006-58202</a>	FLOWERS/GIFTS/PLAQUES	0.00	200.00	0.00	34.54	34.54	165.46	82.73%



Detail vs Budget Report

Date Range: 10/01/2020 - 06/30/2021

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>10-006-58203</u>	BASIC OPERATING SUPPLIES	0.00	0.00	0.00	16.73	16.73	-16.73	0.00%
<u>10-006-58214</u>	FINANCE CHARGES	0.00	300.00	0.00	223.29	223.29	76.71	25.57%
<u>10-007-58200</u>	POSTAGE & SHIPPING	0.00	309.00	0.00	291.81	291.81	17.19	5.56%
<u>10-007-58201</u>	OFFICE SUPPLIES	0.00	5,500.00	0.00	2,067.15	2,067.15	3,432.85	62.42%
<u>10-007-58202</u>	FLOWERS/GIFTS/PLAQUES	0.00	438.00	0.00	370.89	370.89	67.11	15.32%
<u>10-007-58203</u>	BASIC OPERATING SUPPLIES	0.00	3,000.00	0.00	794.73	794.73	2,205.27	73.51%
<u>10-007-58204</u>	PRINTING & BINDING	0.00	824.00	0.00	204.47	204.47	619.53	75.19%
<u>10-007-58205</u>	MINOR EQUIPMENT: OFFICE	0.00	5,200.00	0.00	2,187.50	2,187.50	3,012.50	57.93%
<u>10-007-58206</u>	MV OILS, LUBRICANTS & FLUIDS	0.00	515.00	0.00	29.20	29.20	485.80	94.33%
<u>10-007-58207</u>	MV REPAIR & MAINTENANCE	0.00	9,000.00	0.00	9,008.52	9,008.52	-8.52	-0.09%
<u>10-007-58208</u>	UNIFORMS & SUPPLIES	0.00	13,800.00	0.00	7,015.28	7,015.28	6,784.72	49.16%
<u>10-007-58214</u>	FINANCE CHARGES	0.00	60.00	0.00	971.56	971.56	-911.56	-1,519.27%
<u>10-007-58253</u>	SAFETY EQUIPMENT & SUPPLIES	0.00	2,862.00	0.00	135.41	135.41	2,726.59	95.27%
<u>10-007-58260</u>	BUILDING & FACILITIES REPAIRS	0.00	6,180.00	0.00	2,048.00	2,048.00	4,132.00	66.86%
<u>10-007-58265</u>	FACILITIES MAINT SUPPLIES	0.00	13,975.00	0.00	5,970.47	5,970.47	8,004.53	57.28%
<u>10-007-58266</u>	MINOR EQUIPMENT: FIELD	0.00	2,500.00	0.00	659.76	659.76	1,840.24	73.61%
<u>10-007-58267</u>	OPERATING SUPPLIES NON CONSUMA	0.00	1,030.00	0.00	257.19	257.19	772.81	75.03%
<u>10-007-58268</u>	SUBSCRIPTIONS & PUBLICATIONS	0.00	3,376.00	0.00	1,428.12	1,428.12	1,947.88	57.70%
<u>10-007-58270</u>	MV FUEL	0.00	25,000.00	0.00	17,103.45	17,103.45	7,896.55	31.59%
<u>10-007-58271</u>	MV TIRES, TUBES & BATTERIES	0.00	4,120.00	0.00	2,030.94	2,030.94	2,089.06	50.71%
<u>10-007-58275</u>	SPECIAL EVENTS	0.00	1,000.00	0.00	195.74	195.74	804.26	80.43%
<u>10-007-58276</u>	AMMUNITION & WEAPONS RELATED	0.00	3,500.00	0.00	923.80	923.80	2,576.20	73.61%
<u>10-008-58203</u>	BASIC OPERATING SUPPLIES	0.00	0.00	0.00	591.13	591.13	-591.13	0.00%
<u>10-008-58205</u>	MINOR EQUIPMENT: OFFICE	0.00	0.00	0.00	372.65	372.65	-372.65	0.00%
<u>10-008-58207</u>	MV REPAIR & MAINTENANCE	0.00	2,000.00	0.00	1,481.26	1,481.26	518.74	25.94%
<u>10-008-58208</u>	UNIFORMS & SUPPLIES	0.00	824.00	0.00	786.32	786.32	37.68	4.57%
<u>10-008-58210</u>	TRAFFIC & STREET SIGNS	0.00	3,605.00	0.00	3,138.90	3,138.90	466.10	12.93%
<u>10-008-58222</u>	MINOR TOOLS	0.00	3,060.00	0.00	110.94	110.94	2,949.06	96.37%
<u>10-008-58225</u>	ASPHALT MATERIALS	0.00	35,000.00	0.00	7,059.00	7,059.00	27,941.00	79.83%
<u>10-008-58226</u>	ROAD BASE MATERIALS - PAVING	0.00	19,800.00	0.00	13.47	13.47	19,786.53	99.93%
<u>10-008-58227</u>	ICE & INCLEMENT WEATHER	0.00	4,635.00	0.00	440.90	440.90	4,194.10	90.49%
<u>10-008-58228</u>	CONCRETE REPLACEMENT	0.00	15,000.00	0.00	0.00	0.00	15,000.00	100.00%
<u>10-008-58230</u>	DRAINAGE	0.00	20,000.00	0.00	3,065.16	3,065.16	16,934.84	84.67%
<u>10-008-58251</u>	BARRICADES/MARKERS	0.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
<u>10-008-58253</u>	SAFETY EQUIPMENT & SUPPLIES	0.00	1,030.00	0.00	1,287.86	1,287.86	-257.86	-25.03%
<u>10-008-58260</u>	BUILDING & FACILITIES REPAIRS	0.00	24,000.00	0.00	2,655.90	2,655.90	21,344.10	88.93%
<u>10-008-58265</u>	FACILITIES MAINT SUPPLIES	0.00	0.00	0.00	613.99	613.99	-613.99	0.00%
<u>10-008-58266</u>	MINOR EQUIPMENT: FIELD	0.00	3,800.00	0.00	1,588.48	1,588.48	2,211.52	58.20%
<u>10-008-58270</u>	MV FUEL	0.00	10,900.00	0.00	895.18	895.18	10,004.82	91.79%
<u>10-008-58275</u>	SPECIAL EVENTS	0.00	0.00	0.00	230.40	230.40	-230.40	0.00%
<b>55 - SUPPLIES Totals:</b>		<b>0.00</b>	<b>502,512.00</b>	<b>0.00</b>	<b>182,324.45</b>	<b>182,324.45</b>	<b>320,187.55</b>	<b>63.72%</b>
<b>Group: 60 - UTILITIES</b>								
<u>10-004-58305</u>	COMMUNICATION SERVICES	0.00	6,180.00	0.00	3,887.53	3,887.53	2,292.47	37.09%

Detail vs Budget Report

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>10-007-58305</u>	COMMUNICATION SERVICES	0.00	4,300.00	0.00	1,833.00	1,833.00	2,467.00	57.37%
<u>10-008-58300</u>	ELECTRICITY	0.00	33,372.00	0.00	34,211.30	34,211.30	-839.30	-2.51%
<u>10-008-58301</u>	GAS	0.00	4,000.00	0.00	4,552.02	4,552.02	-552.02	-13.80%
<u>10-008-58302</u>	TELEPHONE	0.00	15,000.00	0.00	0.00	0.00	15,000.00	100.00%
<u>10-008-58305</u>	COMMUNICATION SERVICES	0.00	45,000.00	0.00	9,273.05	9,273.05	35,726.95	79.39%
	<b>60 - UTILITIES Totals:</b>	<b>0.00</b>	<b>107,852.00</b>	<b>0.00</b>	<b>53,756.90</b>	<b>53,756.90</b>	<b>54,095.10</b>	<b>50.16%</b>
	<b>Group: 65 - CONTRACTUAL SERVICES</b>							
<u>10-001-58400</u>	TRAVEL & TRAINING	0.00	7,000.00	0.00	3,563.16	3,563.16	3,436.84	49.10%
<u>10-001-58401</u>	CONSULTANTS & PROFESSIONALS	0.00	25,000.00	0.00	3,500.00	3,500.00	21,500.00	86.00%
<u>10-001-58402</u>	ADVERTISING & LEGAL NOTICES	0.00	1,500.00	0.00	1,599.00	1,599.00	-99.00	-6.60%
<u>10-001-58403</u>	PRINTING & BINDING	0.00	3,600.00	0.00	0.00	0.00	3,600.00	100.00%
<u>10-001-58404</u>	PROPERTY & LIABILITY	0.00	7,000.00	0.00	7,003.13	7,003.13	-3.13	-0.04%
<u>10-001-58406</u>	PROFESSIONAL LICENSE	0.00	1,000.00	0.00	157.50	157.50	842.50	84.25%
<u>10-001-58407</u>	DUES & MEMBERSHIPS	0.00	3,000.00	0.00	867.52	867.52	2,132.48	71.08%
<u>10-001-58408</u>	SPECIAL EVENTS	0.00	0.00	0.00	-1,522.10	-1,522.10	1,522.10	0.00%
<u>10-001-58409</u>	PERMITS & APPLICATIONS	0.00	0.00	0.00	-70.00	-70.00	70.00	0.00%
<u>10-001-58414</u>	FINANCE CHARGES	0.00	0.00	0.00	68.42	68.42	-68.42	0.00%
<u>10-001-58417</u>	ACCOUNTING & AUDITOR	0.00	40,000.00	0.00	20,429.34	20,429.34	19,570.66	48.93%
<u>10-001-58418</u>	CONTRACTUAL SERVICES	0.00	48,000.00	0.00	27,788.75	27,788.75	20,211.25	42.11%
<u>10-001-58426</u>	SOFTWARE TECH SUPPORT	0.00	15,000.00	0.00	29,863.32	29,863.32	-14,863.32	-99.09%
<u>10-001-58427</u>	EQUIPMENT TECH SUPPORT	0.00	0.00	0.00	1,572.50	1,572.50	-1,572.50	0.00%
<u>10-001-58437</u>	BLACKBOARD CONNECT	0.00	2,750.00	0.00	984.68	984.68	1,765.32	64.19%
<u>10-001-58438</u>	IT CONTRACT	0.00	3,852.00	0.00	2,886.84	2,886.84	965.16	25.06%
<u>10-001-58451</u>	EQUIPMENT RENTAL	0.00	9,600.00	0.00	10,688.11	10,688.11	-1,088.11	-11.33%
<u>10-003-58400</u>	TRAVEL & TRAINING	0.00	3,000.00	0.00	1,136.98	1,136.98	1,863.02	62.10%
<u>10-003-58401</u>	CONSULTANTS & PROFESSIONALS	0.00	108,150.00	0.00	93,499.58	93,499.58	14,650.42	13.55%
<u>10-003-58402</u>	ADVERTISING & LEGAL NOTICES	0.00	5,150.00	0.00	1,287.75	1,287.75	3,862.25	75.00%
<u>10-003-58404</u>	PROPERTY & LIABILITY	0.00	5,150.00	0.00	6,194.70	6,194.70	-1,044.70	-20.29%
<u>10-003-58407</u>	DUES & MEMBERSHIPS	0.00	721.00	0.00	0.00	0.00	721.00	100.00%
<u>10-003-58414</u>	FINANCE CHARGES	0.00	0.00	0.00	577.91	577.91	-577.91	0.00%
<u>10-003-58418</u>	CONTRACTUAL SERVICES	0.00	28,100.00	0.00	29,580.00	29,580.00	-1,480.00	-5.27%
<u>10-003-58423</u>	FOOD SERVICE INSPECTOR	0.00	5,870.00	0.00	7,405.00	7,405.00	-1,535.00	-26.15%
<u>10-003-58424</u>	ENGINEERING/CITY ENGINEER	0.00	5,150.00	0.00	28,060.16	28,060.16	-22,910.16	-444.86%
<u>10-003-58427</u>	EQUIPMENT TECH SUPPORT	0.00	0.00	0.00	1,175.00	1,175.00	-1,175.00	0.00%
<u>10-003-58435</u>	POOL INSPECTOR	0.00	1,700.00	0.00	0.00	0.00	1,700.00	100.00%
<u>10-003-58438</u>	IT CONTRACT	0.00	3,968.00	0.00	2,978.59	2,978.59	989.41	24.93%
<u>10-003-58463</u>	ECONOMIC DEVELOPMENT	0.00	5,000.00	0.00	17,500.00	17,500.00	-12,500.00	-250.00%
<u>10-004-58400</u>	TRAVEL & TRAINING	0.00	28,054.00	0.00	12,921.86	12,921.86	15,132.14	53.94%
<u>10-004-58401</u>	CONSULTANTS & PROFESSIONALS	0.00	3,605.00	0.00	0.00	0.00	3,605.00	100.00%
<u>10-004-58403</u>	PRINTING & BINDING	0.00	206.00	0.00	0.00	0.00	206.00	100.00%
<u>10-004-58404</u>	PROPERTY & LIABILITY	0.00	5,150.00	0.00	6,194.70	6,194.70	-1,044.70	-20.29%
<u>10-004-58407</u>	DUES & MEMBERSHIPS	0.00	542.00	0.00	640.23	640.23	-98.23	-18.12%
<u>10-004-58418</u>	CONTRACTUAL SERVICES	0.00	65,207.00	0.00	40,383.22	40,383.22	24,823.78	38.07%

Detail vs Budget Report

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<a href="#">10-004-58426</a>	SOFTWARE TECH SUPPORT	0.00	0.00	0.00	1,674.75	1,674.75	-1,674.75	0.00%
<a href="#">10-004-58427</a>	EQUIPMENT TECH SUPPORT	0.00	20,540.00	0.00	17,747.20	17,747.20	2,792.80	13.60%
<a href="#">10-004-58437</a>	BLACKBOARD CONNECT	0.00	1,071.00	0.00	984.68	984.68	86.32	8.06%
<a href="#">10-004-58438</a>	IT CONTRACT	0.00	3,968.00	0.00	4,388.97	4,388.97	-420.97	-10.61%
<a href="#">10-004-58452</a>	VEHICLE LEASE	0.00	0.00	0.00	10,902.46	10,902.46	-10,902.46	0.00%
<a href="#">10-005-58400</a>	TRAVEL & TRAINING	0.00	10,000.00	0.00	4,440.35	4,440.35	5,559.65	55.60%
<a href="#">10-005-58401</a>	CONSULTANTS & PROFESSIONALS	0.00	8,000.00	0.00	0.00	0.00	8,000.00	100.00%
<a href="#">10-005-58402</a>	ADVERTISING & LEGAL NOTICES	0.00	2,000.00	0.00	12,635.54	12,635.54	-10,635.54	-531.78%
<a href="#">10-005-58404</a>	PROPERTY & LIABILITY	0.00	5,500.00	0.00	6,194.70	6,194.70	-694.70	-12.63%
<a href="#">10-005-58406</a>	PROFESSIONAL LICENSE	0.00	400.00	0.00	0.00	0.00	400.00	100.00%
<a href="#">10-005-58407</a>	DUES & MEMBERSHIPS	0.00	10,200.00	0.00	10,366.00	10,366.00	-166.00	-1.63%
<a href="#">10-005-58408</a>	SPECIAL EVENTS	0.00	12,500.00	0.00	12,690.81	12,690.81	-190.81	-1.53%
<a href="#">10-005-58416</a>	LEGAL/CITY ATTORNEY	0.00	45,000.00	0.00	32,513.15	32,513.15	12,486.85	27.75%
<a href="#">10-005-58418</a>	CONTRACTUAL SERVICES	0.00	4,400.00	0.00	1,226.54	1,226.54	3,173.46	72.12%
<a href="#">10-005-58419</a>	ELECTIONS ADMINISTRATION	0.00	5,700.00	0.00	0.00	0.00	5,700.00	100.00%
<a href="#">10-005-58426</a>	SOFTWARE TECH SUPPORT	0.00	500.00	0.00	7,678.25	7,678.25	-7,178.25	-1,435.65%
<a href="#">10-005-58437</a>	BLACKBOARD CONNECT	0.00	1,071.00	0.00	984.68	984.68	86.32	8.06%
<a href="#">10-005-58438</a>	IT CONTRACT	0.00	3,968.00	0.00	2,886.84	2,886.84	1,081.16	27.25%
<a href="#">10-005-58450</a>	GOVERNMENT & MISC OPERATING	0.00	1,500.00	0.00	2,372.38	2,372.38	-872.38	-58.16%
<a href="#">10-006-58400</a>	TRAVEL & TRAINING	0.00	3,000.00	0.00	1,498.14	1,498.14	1,501.86	50.06%
<a href="#">10-006-58404</a>	PROPERTY & LIABILITY	0.00	5,150.00	0.00	6,194.70	6,194.70	-1,044.70	-20.29%
<a href="#">10-006-58407</a>	DUES & MEMBERSHIPS	0.00	82.00	0.00	0.00	0.00	82.00	100.00%
<a href="#">10-006-58415</a>	FINES & PENALTIES	0.00	0.00	0.00	27.00	27.00	-27.00	0.00%
<a href="#">10-006-58416</a>	LEGAL/CITY ATTORNEY	0.00	10,000.00	0.00	5,250.00	5,250.00	4,750.00	47.50%
<a href="#">10-006-58421</a>	MUNICIPAL JUDGE	0.00	14,400.00	0.00	9,600.00	9,600.00	4,800.00	33.33%
<a href="#">10-006-58422</a>	MAGISTRATE	0.00	3,000.00	0.00	2,200.00	2,200.00	800.00	26.67%
<a href="#">10-006-58426</a>	SOFTWARE TECH SUPPORT	0.00	0.00	0.00	301.00	301.00	-301.00	0.00%
<a href="#">10-006-58427</a>	EQUIPMENT TECH SUPPORT	0.00	0.00	0.00	551.00	551.00	-551.00	0.00%
<a href="#">10-006-58438</a>	IT CONTRACT	0.00	4,000.00	0.00	2,886.84	2,886.84	1,113.16	27.83%
<a href="#">10-006-58441</a>	JURY SERVICE	0.00	200.00	0.00	0.00	0.00	200.00	100.00%
<a href="#">10-007-58400</a>	TRAVEL & TRAINING	0.00	8,500.00	0.00	6,658.14	6,658.14	1,841.86	21.67%
<a href="#">10-007-58402</a>	ADVERTISING & LEGAL NOTICES	0.00	103.00	0.00	0.00	0.00	103.00	100.00%
<a href="#">10-007-58403</a>	PRINTING & BINDING	0.00	618.00	0.00	74.02	74.02	543.98	88.02%
<a href="#">10-007-58404</a>	PROPERTY & LIABILITY	0.00	5,150.00	0.00	6,194.70	6,194.70	-1,044.70	-20.29%
<a href="#">10-007-58407</a>	DUES & MEMBERSHIPS	0.00	1,700.00	0.00	832.98	832.98	867.02	51.00%
<a href="#">10-007-58410</a>	LAB TESTING	0.00	3,000.00	0.00	80.10	80.10	2,919.90	97.33%
<a href="#">10-007-58418</a>	CONTRACTUAL SERVICES	0.00	71,500.00	0.00	53,885.73	53,885.73	17,614.27	24.64%
<a href="#">10-007-58420</a>	INMATE HOUSING	0.00	1,200.00	0.00	462.68	462.68	737.32	61.44%
<a href="#">10-007-58426</a>	SOFTWARE TECH SUPPORT	0.00	0.00	0.00	1,172.13	1,172.13	-1,172.13	0.00%
<a href="#">10-007-58437</a>	BLACKBOARD CONNECT	0.00	1,071.00	0.00	984.68	984.68	86.32	8.06%
<a href="#">10-007-58438</a>	IT CONTRACT	0.00	3,968.00	0.00	2,886.84	2,886.84	1,081.16	27.25%
<a href="#">10-007-58450</a>	GOVERNMENT & MISC OPERATING	0.00	650.00	0.00	117.50	117.50	532.50	81.92%
<a href="#">10-007-58452</a>	VEHICLE LEASE	0.00	59,745.00	0.00	55,728.20	55,728.20	4,016.80	6.72%
<a href="#">10-007-58462</a>	ANIMAL CONTROL	0.00	66,550.00	0.00	40,837.50	40,837.50	25,712.50	38.64%

Detail vs Budget Report

Date Range: 10/01/2020 - 06/30/2021

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<a href="#">10-008-58400</a>	TRAVEL & TRAINING	0.00	1,000.00	0.00	2,804.88	2,804.88	-1,804.88	-180.49%
<a href="#">10-008-58404</a>	PROPERTY & LIABILITY	0.00	5,150.00	0.00	6,194.70	6,194.70	-1,044.70	-20.29%
<a href="#">10-008-58412</a>	OTHER RENTAL	0.00	0.00	0.00	1,853.43	1,853.43	-1,853.43	0.00%
<a href="#">10-008-58418</a>	CONTRACTUAL SERVICES	0.00	15,000.00	0.00	1,498.51	1,498.51	13,501.49	90.01%
<a href="#">10-008-58424</a>	ENGINEERING/CITY ENGINEER	0.00	0.00	0.00	13,551.83	13,551.83	-13,551.83	0.00%
<a href="#">10-008-58425</a>	SOLID WASTE COLLECTION	0.00	0.00	0.00	4,201.56	4,201.56	-4,201.56	0.00%
<a href="#">10-008-58438</a>	IT CONTRACT	0.00	3,968.00	0.00	2,566.08	2,566.08	1,401.92	35.33%
<a href="#">10-008-58450</a>	GOVERNMENT & MISC OPERATING	0.00	45,320.00	0.00	5,548.56	5,548.56	39,771.44	87.76%
<a href="#">10-008-58451</a>	EQUIPMENT RENTAL	0.00	2,060.00	0.00	0.00	0.00	2,060.00	100.00%
<a href="#">10-008-58452</a>	VEHICLE LEASE	0.00	0.00	0.00	60,588.47	60,588.47	-60,588.47	0.00%
	<b>65 - CONTRACTUAL SERVICES Totals:</b>	<b>0.00</b>	<b>914,428.00</b>	<b>0.00</b>	<b>785,835.05</b>	<b>785,835.05</b>	<b>128,592.95</b>	<b>14.06%</b>
	<b>Group: 70 - TRANSFERS &amp; RESTRICTED FUNDS</b>							
<a href="#">10-001-58716</a>	PAYING AGENT FEES	0.00	0.00	0.00	300.00	300.00	-300.00	0.00%
<a href="#">10-008-58738</a>	TRANSFER TO WASTEWATER FUND	0.00	0.00	0.00	320.76	320.76	-320.76	0.00%
	<b>70 - TRANSFERS &amp; RESTRICTED FUNDS Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>620.76</b>	<b>620.76</b>	<b>-620.76</b>	<b>0.00%</b>
	<b>Group: 75 - CAPITAL OUTLAY</b>							
<a href="#">10-001-58600</a>	OFFICE EQUIPMENT	0.00	0.00	0.00	1,314.33	1,314.33	-1,314.33	0.00%
<a href="#">10-001-58602</a>	TECHNOLOGY PROJECTS	0.00	0.00	0.00	26,733.00	26,733.00	-26,733.00	0.00%
<a href="#">10-001-58612</a>	SOFTWARE	0.00	0.00	0.00	20,850.80	20,850.80	-20,850.80	0.00%
<a href="#">10-003-58612</a>	SOFTWARE	0.00	0.00	0.00	4,830.00	4,830.00	-4,830.00	0.00%
<a href="#">10-006-58612</a>	SOFTWARE	0.00	0.00	0.00	12,548.54	12,548.54	-12,548.54	0.00%
<a href="#">10-007-58624</a>	EQUIPMENT PURCHASE	0.00	0.00	0.00	7,039.75	7,039.75	-7,039.75	0.00%
<a href="#">10-008-58609</a>	FACILITIES: PARKS	0.00	30,000.00	0.00	135,998.71	135,998.71	-105,998.71	-353.33%
<a href="#">10-008-58625</a>	UTILITIES: DRAINAGE	0.00	0.00	0.00	19,210.20	19,210.20	-19,210.20	0.00%
<a href="#">10-008-58647</a>	CAPITAL PROJECTS-RESERVE FUNDS	0.00	75,000.00	0.00	0.00	0.00	75,000.00	100.00%
	<b>75 - CAPITAL OUTLAY Totals:</b>	<b>0.00</b>	<b>105,000.00</b>	<b>0.00</b>	<b>228,525.33</b>	<b>228,525.33</b>	<b>-123,525.33</b>	<b>-117.64%</b>
	<b>10 - GENERAL FUND Totals:</b>	<b>0.00</b>	<b>4,047,812.00</b>	<b>0.00</b>	<b>3,185,841.14</b>	<b>3,185,841.14</b>	<b>861,970.86</b>	<b>21.29%</b>
	<b>Expense Totals:</b>	<b>0.00</b>	<b>4,047,812.00</b>	<b>0.00</b>	<b>3,185,841.14</b>	<b>3,185,841.14</b>	<b>861,970.86</b>	<b>21.29%</b>
	<b>10 - GENERAL FUND Totals:</b>	<b>0.00</b>	<b>242,610.00</b>	<b>0.00</b>	<b>-514,371.96</b>	<b>-514,371.96</b>	<b>756,981.96</b>	
	<b>Report Total:</b>	<b>0.00</b>	<b>242,610.00</b>	<b>0.00</b>	<b>-514,371.96</b>	<b>-514,371.96</b>	<b>756,981.96</b>	



Willow Park, TX

# Detail vs Budget Report

## Account Summary

Date Range: 10/01/2020 - 06/30/2021

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<b>20 - WATER FUND</b>								
Revenue								
Fund: 20 - WATER FUND								
Group: 15 - ADMINISTRATIVE FEES								
<u>20-020-45005</u>	INTEREST REVENUE	0.00	-10,000.00	0.00	-283.26	-283.26	-9,716.74	-97.17%
<u>20-020-46005</u>	INTEREST - OPERATING FUND	0.00	0.00	0.00	-1,633.60	-1,633.60	1,633.60	0.00%
	<b>15 - ADMINISTRATIVE FEES Totals:</b>	<b>0.00</b>	<b>-10,000.00</b>	<b>0.00</b>	<b>-1,916.86</b>	<b>-1,916.86</b>	<b>-8,083.14</b>	<b>-80.83%</b>
Group: 35 - OTHER REVENUE								
<u>20-020-45032</u>	REIMBURSEMENT FOR REPAIRS	0.00	0.00	0.00	-1,000.00	-1,000.00	1,000.00	0.00%
<u>20-020-45042</u>	MISCELLANEOUS REVENUE	0.00	-1,200.00	0.00	210.44	210.44	-1,410.44	-117.54%
<u>20-020-45043</u>	ADJUSTMENT TO REVENUE	0.00	0.00	0.00	48.60	48.60	-48.60	0.00%
<u>20-020-45047</u>	BALANCE OFFSET	0.00	-1.00	0.00	0.00	0.00	-1.00	-100.00%
<u>20-020-45051</u>	SALE OF RECYCLED MATERIALS	0.00	0.00	0.00	-155.18	-155.18	155.18	0.00%
	<b>35 - OTHER REVENUE Totals:</b>	<b>0.00</b>	<b>-1,201.00</b>	<b>0.00</b>	<b>-896.14</b>	<b>-896.14</b>	<b>-304.86</b>	<b>-25.38%</b>
Group: 45 - 45								
<u>20-020-45000</u>	USER CHARGES	0.00	-2,337,262.00	0.00	-1,574,524.05	-1,574,524.05	-762,737.95	-32.63%
<u>20-020-45001</u>	PENALTIES	0.00	-30,000.00	0.00	-22,536.80	-22,536.80	-7,463.20	-24.88%
<u>20-020-45002</u>	NEW ACCOUNT FEES	0.00	-13,000.00	0.00	-9,960.00	-9,960.00	-3,040.00	-23.38%
<u>20-020-45003</u>	TAP FEES	0.00	-3,000.00	0.00	-1,500.00	-1,500.00	-1,500.00	-50.00%
<u>20-020-45004</u>	IMPACT FEES	0.00	-165,000.00	0.00	-79,210.94	-79,210.94	-85,789.06	-51.99%
<u>20-020-45007</u>	METER FEE	0.00	-25,000.00	0.00	-16,131.51	-16,131.51	-8,868.49	-35.47%
<u>20-020-45008</u>	METER BOX FEE	0.00	-4,500.00	0.00	-3,750.00	-3,750.00	-750.00	-16.67%
<u>20-020-45030</u>	RECONNECT FEES	0.00	-10,000.00	0.00	0.00	0.00	-10,000.00	-100.00%
<u>20-020-45031</u>	RETURNED CHECK FEES	0.00	-600.00	0.00	-1,662.96	-1,662.96	1,062.96	177.16%
<u>20-020-45048</u>	BORE FEES	0.00	0.00	0.00	-500.00	-500.00	500.00	0.00%
	<b>45 - 45 Totals:</b>	<b>0.00</b>	<b>-2,588,362.00</b>	<b>0.00</b>	<b>-1,709,776.26</b>	<b>-1,709,776.26</b>	<b>-878,585.74</b>	<b>-33.94%</b>
<b>20 - WATER FUND Totals:</b>								
		<b>0.00</b>	<b>-2,599,563.00</b>	<b>0.00</b>	<b>-1,712,589.26</b>	<b>-1,712,589.26</b>	<b>-886,973.74</b>	<b>-34.12%</b>
Revenue Totals:								
		<b>0.00</b>	<b>-2,599,563.00</b>	<b>0.00</b>	<b>-1,712,589.26</b>	<b>-1,712,589.26</b>	<b>-886,973.74</b>	<b>-34.12%</b>
<b>Expense</b>								
Fund: 20 - WATER FUND								
Group: 40 - TRANSFERS								
<u>20-020-58756</u>	2019 COOS - TWDB - FT WORTH WT	0.00	264,782.00	0.00	245,490.70	245,490.70	19,291.30	7.29%
	<b>40 - TRANSFERS Totals:</b>	<b>0.00</b>	<b>264,782.00</b>	<b>0.00</b>	<b>245,490.70</b>	<b>245,490.70</b>	<b>19,291.30</b>	<b>7.29%</b>
Group: 50 - PERSONNEL								
<u>20-020-58100</u>	SALARIES	0.00	590,867.00	0.00	480,097.89	480,097.89	110,769.11	18.75%
<u>20-020-58101</u>	PAYROLL EXPENSE	0.00	9,055.00	0.00	7,503.55	7,503.55	1,551.45	17.13%

Detail vs Budget Report

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>20-020-58102</u>	WORKERS COMPENSATION	0.00	14,504.00	0.00	8,826.29	8,826.29	5,677.71	39.15%
<u>20-020-58103</u>	HEALTH INSURANCE	0.00	112,959.00	0.00	77,311.26	77,311.26	35,647.74	31.56%
<u>20-020-58104</u>	RETIREMENT	0.00	45,089.00	0.00	38,340.39	38,340.39	6,748.61	14.97%
<u>20-020-58105</u>	UNEMPLOYMENT INSURANCE	0.00	340.00	0.00	2,380.03	2,380.03	-2,040.03	-600.01%
<u>20-020-58107</u>	CELL PHONE STIPEND	0.00	4,320.00	0.00	3,882.50	3,882.50	437.50	10.13%
<u>20-020-58109</u>	CERTIFICATE PAY	0.00	2,280.00	0.00	646.10	646.10	1,633.90	71.66%
<u>20-020-58110</u>	OVERTIME	0.00	16,817.00	0.00	33,445.38	33,445.38	-16,628.38	-98.88%
<u>20-020-58125</u>	DENTAL INSURANCE	0.00	21,184.00	0.00	5,349.65	5,349.65	15,834.35	74.75%
<u>20-020-58126</u>	LIFE INSURANCE	0.00	1,863.00	0.00	1,733.72	1,733.72	129.28	6.94%
<u>20-020-58127</u>	PHYSICALS & GYM MEMBERSHIPS	0.00	0.00	0.00	240.00	240.00	-240.00	0.00%
<u>20-020-58128</u>	ACCRUED COMP & VACATION	0.00	0.00	0.00	3,649.05	3,649.05	-3,649.05	0.00%
	<b>50 - PERSONNEL Totals:</b>	<b>0.00</b>	<b>819,278.00</b>	<b>0.00</b>	<b>663,405.81</b>	<b>663,405.81</b>	<b>155,872.19</b>	<b>19.03%</b>
<u>20-020-58200</u>	POSTAGE & SHIPPING	0.00	15,000.00	0.00	10,465.80	10,465.80	4,534.20	30.23%
<u>20-020-58201</u>	OFFICE SUPPLIES	0.00	5,000.00	0.00	5,662.02	5,662.02	-662.02	-13.24%
<u>20-020-58202</u>	FLOWERS/GIFTS/PLAQUES	0.00	300.00	0.00	0.00	0.00	300.00	100.00%
<u>20-020-58203</u>	BASIC OPERATING SUPPLIES	0.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
<u>20-020-58205</u>	MINOR EQUIPMENT: OFFICE	0.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
<u>20-020-58207</u>	MV REPAIR & MAINTENANCE	0.00	10,400.00	0.00	1,553.62	1,553.62	8,846.38	85.06%
<u>20-020-58208</u>	UNIFORMS & SUPPLIES	0.00	5,370.00	0.00	2,541.06	2,541.06	2,828.94	52.68%
<u>20-020-58214</u>	FINANCE CHARGES	0.00	1,800.00	0.00	12,583.71	12,583.71	-10,783.71	-599.10%
<u>20-020-58224</u>	MISC. TOOLS/SUPPLIES	0.00	2,850.00	0.00	2,660.88	2,660.88	189.12	6.64%
<u>20-020-58230</u>	CHEMICALS	0.00	10,048.00	0.00	7,017.85	7,017.85	3,030.15	30.16%
<u>20-020-58232</u>	FIRE HYDRANTS	0.00	10,400.00	0.00	48.75	48.75	10,351.25	99.53%
<u>20-020-58253</u>	SAFETY EQUIPMENT & SUPPLIES	0.00	2,874.00	0.00	0.00	0.00	2,874.00	100.00%
<u>20-020-58260</u>	BUILDING & FACILITIES REPAIRS	0.00	3,984.00	0.00	4,716.06	4,716.06	-732.06	-18.38%
<u>20-020-58265</u>	FACILITIES MAINT SUPPLIES	0.00	0.00	0.00	221.53	221.53	-221.53	0.00%
<u>20-020-58266</u>	MINOR EQUIPMENT: FIELD	0.00	2,850.00	0.00	1,122.12	1,122.12	1,727.88	60.63%
<u>20-020-58268</u>	SUBSCRIPTIONS & PUBLICATIONS	0.00	500.00	0.00	0.00	0.00	500.00	100.00%
<u>20-020-58270</u>	MV FUEL	0.00	27,000.00	0.00	19,532.23	19,532.23	7,467.77	27.66%
<u>20-020-58281</u>	WATER DISTRIBUTION SUPPLIES	0.00	135,000.00	0.00	60,026.37	60,026.37	74,973.63	55.54%
<u>20-020-58282</u>	WATER PRODUCTION SUPPLIES	0.00	50,000.00	0.00	40,996.38	40,996.38	9,003.62	18.01%
	<b>55 - SUPPLIES Totals:</b>	<b>0.00</b>	<b>288,376.00</b>	<b>0.00</b>	<b>169,148.38</b>	<b>169,148.38</b>	<b>119,227.62</b>	<b>41.34%</b>
<u>20-020-58300</u>	ELECTRICITY	0.00	100,000.00	0.00	72,297.34	72,297.34	27,702.66	27.70%
<u>20-020-58304</u>	MOBILE TELEPHONE	0.00	5,700.00	0.00	1,235.74	1,235.74	4,464.26	78.32%
<u>20-020-58305</u>	COMMUNICATION SERVICES	0.00	6,132.00	0.00	1,266.20	1,266.20	4,865.80	79.35%
	<b>60 - UTILITIES Totals:</b>	<b>0.00</b>	<b>111,832.00</b>	<b>0.00</b>	<b>74,799.28</b>	<b>74,799.28</b>	<b>37,032.72</b>	<b>33.11%</b>
<u>20-020-58400</u>	TRAVEL & TRAINING	0.00	4,050.00	0.00	3,154.00	3,154.00	896.00	22.12%
<u>20-020-58401</u>	CONSULTANTS & PROFESSIONALS	0.00	25,000.00	0.00	7,091.88	7,091.88	17,908.12	71.63%
<u>20-020-58402</u>	ADVERTISING & LEGAL NOTICES	0.00	1,000.00	0.00	932.50	932.50	67.50	6.75%
<u>20-020-58404</u>	PROPERTY & LIABILITY	0.00	5,500.00	0.00	6,194.70	6,194.70	-694.70	-12.63%
	<b>Group: 65 - CONTRACTUAL SERVICES</b>							

Detail vs Budget Report

Date Range: 10/01/2020 - 06/30/2021

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>20-020-58405</u>	REPAIR & MAINTENANCE	0.00	0.00	0.00	503.64	503.64	-503.64	0.00%
<u>20-020-58407</u>	DUES & MEMBERSHIPS	0.00	555.00	0.00	489.00	489.00	66.00	11.89%
<u>20-020-58409</u>	PERMITS & APPLICATIONS	0.00	5,000.00	0.00	5,566.46	5,566.46	-566.46	-11.33%
<u>20-020-58410</u>	LAB TESTING	0.00	4,140.00	0.00	23,185.64	23,185.64	-19,045.64	-460.04%
<u>20-020-58411</u>	PROPERTY DAMAGE	0.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
<u>20-020-58414</u>	FINANCE CHARGES	0.00	0.00	0.00	2.38	2.38	-2.38	0.00%
<u>20-020-58417</u>	ACCOUNTING & AUDITOR	0.00	13,500.00	0.00	7,630.34	7,630.34	5,869.66	43.48%
<u>20-020-58418</u>	CONTRACTUAL SERVICES	0.00	0.00	0.00	8,861.00	8,861.00	-8,861.00	0.00%
<u>20-020-58424</u>	ENGINEERING/CITY ENGINEER	0.00	36,000.00	0.00	25,811.75	25,811.75	10,188.25	28.30%
<u>20-020-58425</u>	SOLID WASTE COLLECTION	0.00	0.00	0.00	132.64	132.64	-132.64	0.00%
<u>20-020-58426</u>	SOFTWARE TECH SUPPORT	0.00	2,000.00	0.00	6,066.19	6,066.19	-4,066.19	-203.31%
<u>20-020-58427</u>	EQUIPMENT TECH SUPPORT	0.00	0.00	0.00	2,312.51	2,312.51	-2,312.51	0.00%
<u>20-020-58437</u>	BLACKBOARD CONNECT	0.00	2,750.00	0.00	984.68	984.68	1,765.32	64.19%
<u>20-020-58438</u>	IT CONTRACT	0.00	3,852.00	0.00	2,886.84	2,886.84	965.16	25.06%
<u>20-020-58443</u>	WELL SITE MAINTENANCE	0.00	15,608.00	0.00	14,055.98	14,055.98	1,552.02	9.94%
<u>20-020-58444</u>	EQUIPMENT MAINTENANCE	0.00	4,540.00	0.00	1,929.48	1,929.48	2,610.52	57.50%
<u>20-020-58447</u>	WATER TANK MAINTENANCE	0.00	6,000.00	0.00	17,385.00	17,385.00	-11,385.00	-189.75%
<u>20-020-58448</u>	BUILDING MAINT - WELL SITES	0.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
<u>20-020-58451</u>	EQUIPMENT RENTAL	0.00	8,000.00	0.00	7,288.34	7,288.34	711.66	8.90%
<u>20-020-58452</u>	VEHICLE LEASE	0.00	0.00	0.00	0.00	0.00	52,000.00	100.00%
<u>20-020-58469</u>	WATER DISTRIBUTION CONTRACTUAL	0.00	45,000.00	0.00	54,031.32	54,031.32	-9,031.32	-20.07%
<u>20-020-58470</u>	WATER PRODUCTION CONTRACTUAL	0.00	50,000.00	0.00	6,192.90	6,192.90	43,807.10	87.61%
	<b>65 - CONTRACTUAL SERVICES Totals:</b>	<b>0.00</b>	<b>289,995.00</b>	<b>0.00</b>	<b>202,689.17</b>	<b>202,689.17</b>	<b>87,305.83</b>	<b>30.11%</b>
	<b>Group: 70 - TRANSFERS &amp; RESTRICTED FUNDS</b>							
<u>20-020-58716</u>	PAYING AGENT FEES	0.00	0.00	0.00	1,206.00	1,206.00	-1,206.00	0.00%
<u>20-020-58725</u>	DEBT ISSUANCE COST	0.00	0.00	0.00	45,905.38	45,905.38	-45,905.38	0.00%
<u>20-020-58735</u>	2010 REFUNDING	0.00	76,500.00	0.00	76,500.00	76,500.00	0.00	0.00%
<u>20-020-58736</u>	2012 REFUNDING	0.00	107,650.00	0.00	104,575.00	104,575.00	3,075.00	2.86%
<u>20-020-58741</u>	TRANSFER TO GENERAL FUND	0.00	200,000.00	0.00	0.00	0.00	200,000.00	100.00%
<u>20-020-58745</u>	FRANCHISE FEES	0.00	129,978.00	0.00	-620.58	-620.58	130,598.58	100.48%
<u>20-020-58746</u>	2014 TWDB COB	0.00	40,534.00	0.00	35,329.50	35,329.50	5,204.50	12.84%
<u>20-020-58748</u>	2016 TWDB COB	0.00	53,689.00	0.00	49,344.25	49,344.25	4,344.75	8.09%
<u>20-020-58749</u>	PP FINANCE CONTRACT 6804	0.00	18,419.00	0.00	18,418.80	18,418.80	0.20	0.00%
<u>20-020-58755</u>	2015 COB	0.00	45,675.00	0.00	43,090.96	43,090.96	2,584.04	5.66%
	<b>70 - TRANSFERS &amp; RESTRICTED FUNDS Totals:</b>	<b>0.00</b>	<b>672,445.00</b>	<b>0.00</b>	<b>373,749.31</b>	<b>373,749.31</b>	<b>298,695.69</b>	<b>44.42%</b>
	<b>Group: 75 - CAPITAL OUTLAY</b>							
<u>20-020-58601</u>	VEHICLES	0.00	85,000.00	0.00	81,758.77	81,758.77	3,241.23	3.81%
<u>20-020-58602</u>	TECHNOLOGY PROJECTS	0.00	0.00	0.00	19,262.00	19,262.00	-19,262.00	0.00%
<u>20-020-58606</u>	CAPITAL PROJECT CONTRACTS	0.00	0.00	0.00	90,150.00	90,150.00	-90,150.00	0.00%
<u>20-020-58612</u>	SOFTWARE	0.00	0.00	0.00	23,000.00	23,000.00	-23,000.00	0.00%
<u>20-020-58646</u>	UTILITIES: WATER DISTRIBUTION	0.00	0.00	0.00	533.55	533.55	-533.55	0.00%
	<b>75 - CAPITAL OUTLAY Totals:</b>	<b>0.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>214,704.32</b>	<b>214,704.32</b>	<b>-129,704.32</b>	<b>-152.59%</b>

Detail vs Budget Report

Date Range: 10/01/2020 - 06/30/2021

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
20 - WATER FUND Totals:		0.00	2,531,708.00	0.00	1,943,986.97	1,943,986.97	587,721.03	23.21%
Expense Totals:		0.00	2,531,708.00	0.00	1,943,986.97	1,943,986.97	587,721.03	23.21%
20 - WATER FUND Totals:		0.00	-67,855.00	0.00	231,397.71	231,397.71	-299,252.71	
Report Total:		0.00	-67,855.00	0.00	231,397.71	231,397.71	-299,252.71	





Willow Park, TX

# Detail vs Budget Report

## Account Summary

Date Range: 10/01/2020 - 06/30/2021

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<b>30 - WASTEWATER FUND</b>								
Revenue								
Fund: 30 - WASTEWATER FUND								
Group: 15 - ADMINISTRATIVE FEES								
<u>30-030-45005</u>	INTEREST REVENUE	0.00	-15,468.00	0.00	-288.32	-15,179.68	-15,179.68	-98.14%
<b>15 - ADMINISTRATIVE FEES Totals:</b>		<b>0.00</b>	<b>-15,468.00</b>	<b>0.00</b>	<b>-288.32</b>	<b>-15,179.68</b>	<b>-15,179.68</b>	<b>-98.14%</b>
Group: 35 - OTHER REVENUE								
<u>30-030-45041</u>	REFUNDS/BANK CREDITS	0.00	-3,261.00	0.00	0.00	-3,261.00	-3,261.00	-100.00%
<b>35 - OTHER REVENUE Totals:</b>		<b>0.00</b>	<b>-3,261.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,261.00</b>	<b>-3,261.00</b>	<b>-100.00%</b>
Group: 45 - 45								
<u>30-030-45000</u>	USER CHARGES	0.00	-600,000.00	0.00	-450,323.50	-149,676.50	-149,676.50	-24.95%
<u>30-030-45003</u>	TAP FEES	0.00	-667.00	0.00	0.00	-667.00	-667.00	-100.00%
<u>30-030-45004</u>	IMPACT FEES	0.00	-125,000.00	0.00	-44,603.08	-80,396.92	-80,396.92	-64.32%
<b>45 - 45 Totals:</b>		<b>0.00</b>	<b>-725,667.00</b>	<b>0.00</b>	<b>-494,926.58</b>	<b>-230,740.42</b>	<b>-230,740.42</b>	<b>-31.80%</b>
<b>30 - WASTEWATER FUND Totals:</b>								
<b>Revenue Totals:</b>		<b>0.00</b>	<b>-744,396.00</b>	<b>0.00</b>	<b>-495,214.90</b>	<b>-249,181.10</b>	<b>-249,181.10</b>	<b>-33.47%</b>
<b>Expense</b>								
Fund: 30 - WASTEWATER FUND								
Group: 50 - PERSONNEL								
<u>30-030-58100</u>	SALARIES	0.00	33,067.00	0.00	26,784.18	6,282.82	6,282.82	19.00%
<u>30-030-58101</u>	PAYROLL EXPENSE	0.00	542.00	0.00	499.40	42.60	42.60	7.86%
<u>30-030-58102</u>	WORKERS COMPENSATION	0.00	1,036.00	0.00	2,206.57	-1,170.57	-1,170.57	-112.99%
<u>30-030-58103</u>	HEALTH INSURANCE	0.00	7,803.00	0.00	5,719.09	2,083.91	2,083.91	26.71%
<u>30-030-58104</u>	RETIREMENT	0.00	2,697.00	0.00	2,599.37	97.63	97.63	3.62%
<u>30-030-58105</u>	UNEMPLOYMENT INSURANCE	0.00	24.00	0.00	144.00	-120.00	-120.00	-500.00%
<u>30-030-58107</u>	CELL PHONE STIPEND	0.00	542.00	0.00	316.00	226.00	226.00	41.70%
<u>30-030-58109</u>	CERTIFICATE PAY	0.00	1,080.00	0.00	497.78	582.22	582.22	53.91%
<u>30-030-58110</u>	OVERTIME	0.00	2,140.00	0.00	8,102.19	-5,962.19	-5,962.19	-278.61%
<u>30-030-58125</u>	DENTAL INSURANCE	0.00	497.00	0.00	394.93	102.07	102.07	20.54%
<u>30-030-58126</u>	LIFE INSURANCE	0.00	117.00	0.00	138.64	-21.64	-21.64	-18.50%
<b>50 - PERSONNEL Totals:</b>		<b>0.00</b>	<b>49,545.00</b>	<b>0.00</b>	<b>47,402.15</b>	<b>2,142.85</b>	<b>2,142.85</b>	<b>4.33%</b>
Group: 55 - SUPPLIES								
<u>30-030-58200</u>	POSTAGE & SHIPPING	0.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
<u>30-030-58201</u>	OFFICE SUPPLIES	0.00	1,200.00	0.00	70.07	1,129.93	1,129.93	94.16%
<u>30-030-58203</u>	BASIC OPERATING SUPPLIES	0.00	1,200.00	0.00	184.82	1,015.18	1,015.18	84.60%
<u>30-030-58205</u>	MINOR EQUIPMENT: OFFICE	0.00	1,000.00	0.00	-0.32	1,000.32	1,000.32	100.03%

Detail vs Budget Report

Date Range: 10/01/2020 - 06/30/2021

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
30-030-58206	MV OILS, LUBRICANTS & FLUIDS	0.00	500.00	0.00	0.00	0.00	500.00	100.00%
30-030-58207	MV REPAIR & MAINTENANCE	0.00	2,400.00	0.00	0.00	0.00	2,400.00	100.00%
30-030-58208	UNIFORMS & SUPPLIES	0.00	1,930.00	0.00	1,161.22	1,161.22	768.78	39.83%
30-030-58212	WASTEWATER SUPPLIES	0.00	4,000.00	0.00	29.18	29.18	3,970.82	99.27%
30-030-58223	EQUIPMENT	0.00	2,900.00	0.00	0.00	0.00	2,900.00	100.00%
30-030-58224	MISC. TOOLS/SUPPLIES	0.00	1,000.00	0.00	344.05	344.05	655.95	65.60%
30-030-58230	CHEMICALS	0.00	60,478.00	0.00	24,258.41	24,258.41	36,219.59	59.89%
30-030-58253	SAFETY EQUIPMENT & SUPPLIES	0.00	2,775.00	0.00	499.80	499.80	2,275.20	81.99%
30-030-58260	BUILDING & FACILITIES REPAIRS	0.00	5,000.00	0.00	310.31	310.31	4,689.69	93.79%
30-030-58270	MV FUEL	0.00	3,875.00	0.00	0.00	0.00	3,875.00	100.00%
30-030-58279	WASTEWATER COLLECTION	0.00	35,000.00	0.00	0.00	0.00	35,000.00	100.00%
30-030-58280	WASTEWATER TREATMENT	0.00	10,000.00	0.00	2,774.76	2,774.76	7,225.24	72.25%
	<b>55 - SUPPLIES Totals:</b>	<b>0.00</b>	<b>135,258.00</b>	<b>0.00</b>	<b>29,632.30</b>	<b>29,632.30</b>	<b>105,625.70</b>	<b>78.09%</b>
<b>Group: 60 - UTILITIES</b>								
30-030-58300	ELECTRICITY	0.00	61,200.00	0.00	42,716.37	42,716.37	18,483.63	30.20%
30-030-58305	COMMUNICATION SERVICES	0.00	0.00	0.00	443.60	443.60	-443.60	0.00%
	<b>60 - UTILITIES Totals:</b>	<b>0.00</b>	<b>61,200.00</b>	<b>0.00</b>	<b>43,159.97</b>	<b>43,159.97</b>	<b>18,040.03</b>	<b>29.48%</b>
<b>Group: 65 - CONTRACTUAL SERVICES</b>								
30-030-58400	TRAVEL & TRAINING	0.00	3,500.00	0.00	1,338.62	1,338.62	2,161.38	61.75%
30-030-58402	ADVERTISING & LEGAL NOTICES	0.00	0.00	0.00	404.75	404.75	-404.75	0.00%
30-030-58404	PROPERTY & LIABILITY	0.00	5,500.00	0.00	6,194.70	6,194.70	-694.70	-12.63%
30-030-58405	REPAIR & MAINTENANCE	0.00	7,650.00	0.00	2,988.42	2,988.42	4,661.58	60.94%
30-030-58407	DUES & MEMBERSHIPS	0.00	333.00	0.00	0.00	0.00	333.00	100.00%
30-030-58409	PERMITS & APPLICATIONS	0.00	3,500.00	0.00	3,282.84	3,282.84	217.16	6.20%
30-030-58410	LAB TESTING	0.00	19,700.00	0.00	12,703.28	12,703.28	6,996.72	35.52%
30-030-58417	ACCOUNTING & AUDITOR	0.00	10,000.00	0.00	7,485.32	7,485.32	2,514.68	25.15%
30-030-58418	CONTRACTUAL SERVICES	0.00	12,000.00	0.00	3,654.16	3,654.16	8,345.84	69.55%
30-030-58424	ENGINEERING/CITY ENGINEER	0.00	12,000.00	0.00	5,735.64	5,735.64	6,264.36	52.20%
30-030-58425	SLUDGE HAULING	0.00	78,000.00	0.00	37,869.46	37,869.46	40,130.54	51.45%
30-030-58438	IT CONTRACT	0.00	3,852.00	0.00	2,886.84	2,886.84	965.16	25.06%
30-030-58445	LIFT STATION EQUIPMENT MAINTN	0.00	30,000.00	0.00	15,176.06	15,176.06	14,823.94	49.41%
30-030-58450	GEVERNMENT & MISC OPERATING	0.00	3,000.00	0.00	221.80	221.80	2,778.20	92.61%
30-030-58451	EQUIPMENT RENTAL	0.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
30-030-58452	VEHICLE LEASE	0.00	80.00	0.00	0.00	0.00	80.00	100.00%
	<b>65 - CONTRACTUAL SERVICES Totals:</b>	<b>0.00</b>	<b>190,115.00</b>	<b>0.00</b>	<b>99,941.89</b>	<b>99,941.89</b>	<b>90,173.11</b>	<b>47.43%</b>
<b>Group: 70 - TRANSFERS &amp; RESTRICTED FUNDS</b>								
30-030-58725	DEBT ISSUANCE COSTS	0.00	0.00	0.00	95,249.99	95,249.99	-95,249.99	0.00%
30-030-58745	FRANCHISE FEES	0.00	37,220.00	0.00	0.00	0.00	37,220.00	100.00%
30-030-58750	SERIES 2017 DEBT	0.00	266,582.00	0.00	232,332.50	232,332.50	34,249.50	12.85%
	<b>70 - TRANSFERS &amp; RESTRICTED FUNDS Totals:</b>	<b>0.00</b>	<b>303,802.00</b>	<b>0.00</b>	<b>327,582.49</b>	<b>327,582.49</b>	<b>-23,780.49</b>	<b>-7.83%</b>
	<b>30 - WASTEWATER FUND Totals:</b>	<b>0.00</b>	<b>739,920.00</b>	<b>0.00</b>	<b>547,718.80</b>	<b>547,718.80</b>	<b>192,201.20</b>	<b>25.98%</b>
	<b>Expense Totals:</b>	<b>0.00</b>	<b>739,920.00</b>	<b>0.00</b>	<b>547,718.80</b>	<b>547,718.80</b>	<b>192,201.20</b>	<b>25.98%</b>

Detail vs Budget Report

Date Range: 10/01/2020 - 06/30/2021

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
30 - WASTEWATER FUND Totals:		0.00	-4,476.00	0.00	52,503.90	52,503.90	-56,979.90	
Report Total:		0.00	-4,476.00	0.00	52,503.90	52,503.90	-56,979.90	

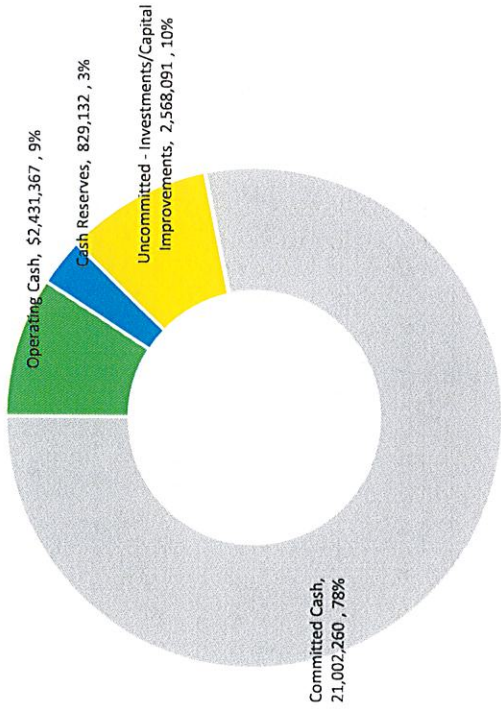
**City of Willow Park  
Bank Account Balances**

	<u>At 6/30/2021</u>	<u>At 3/31/2021</u>	<u>At 9/30/2020</u>
<b><u>General Fund</u></b>			
Operating Cash - General	\$ 707,987	\$ 1,049,345	\$ 116,864
General Fund Cash Reserve	237,668	237,609	237,491
TexStar General Fund Investment	515,409	515,396	515,228
General Fund CD - 65686	128,480	128,480	128,480
	<u>1,589,544</u>	<u>1,930,830</u>	<u>998,063</u>
<b><u>Water Fund</u></b>			
Operating Cash - Water	871,638	481,035	540,123
Water Cash Reserve	591,463	891,301	890,857
Water Capital Improvements (Water Line Clearing)	5,339	-	-
UMB TWDB Escrow (52%)	3,078,742	6,285,395	6,771,723
CID03 Cash (52%)	3,306,044	3,300,106	-
TexStar Water Investment	1,509,867	1,509,828	1,532,330
Water Deposits - 56788	106,807	106,807	106,511
	<u>9,469,900</u>	<u>12,574,471</u>	<u>9,841,544</u>
<b><u>Wastewater Fund</u></b>			
Operating Cash - Wastewater	582,159	483,854	547,191
Wastewater Package Plant	124,645	124,645	124,645
US Bank	13,791,728	-	-
Wastewater Capital Improvements	361,339	361,249	361,069
TexStar Wastewater	52,996	52,995	52,978
	<u>14,912,868</u>	<u>1,022,743</u>	<u>1,085,883</u>
<b><u>Other Funds</u></b>			
Operating Cash - Solid Waste	269,583	266,808	211,840
Operating Cash - Court Security	39,328	38,405	35,280
Operating Cash - Court Technology	54,401	55,523	52,697
Operating Cash - General (Police Training)	6,303	6,878	5,643
Police Contributions	444	444	444
Truency Prevention	7,396	6,504	3,388
Construction Fund - Building	53,293	79,833	80,294
Construction Fund - Roads	516	516	515
Debt Service (I&S)	349,582	366,481	162,853
Police Seizure (Federal)	0	0	1,664
Police Seizure (State)	3,081	5,695	7,522
Tourism	68,649	68,632	68,598
TIRZ Reimbursement Fund	1,008	140,577	1,878
First Responder	3,953	13,046	13,330
TexStar Parks & Recreation	1,001	208,663	435,247
	<u>858,538</u>	<u>1,258,007</u>	<u>1,081,194</u>
<b>Total Cash</b>	<b>\$ 26,830,850</b>	<b>\$ 16,786,051</b>	<b>\$ 13,006,684</b>



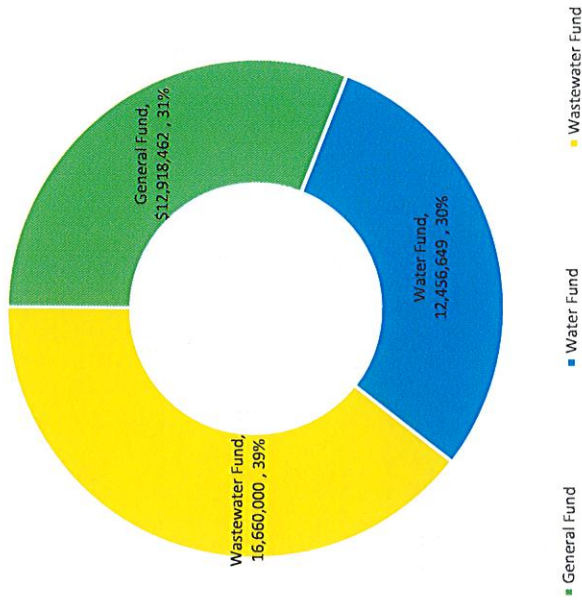
City of Willow Park  
Key Metrics & Trends  
As of June 30, 2021

Cash Balances as of June 30, 2021



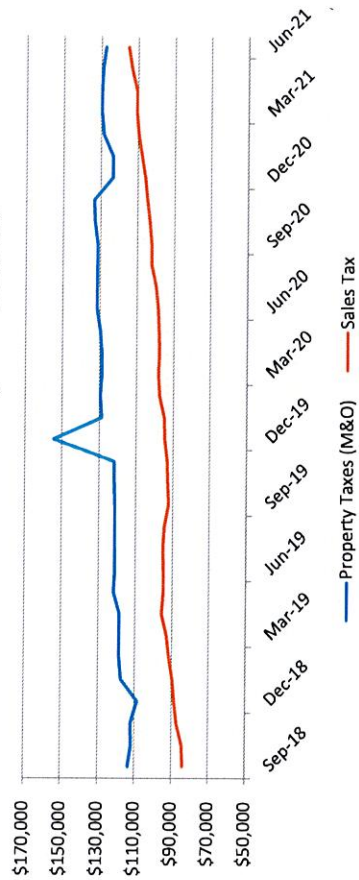
■ Operating Cash ■ Cash Reserves ■ Uncommitted - Investments/Capital Improvements ■ Committed Cash

Debt Balance by Fund as of June 30, 2021



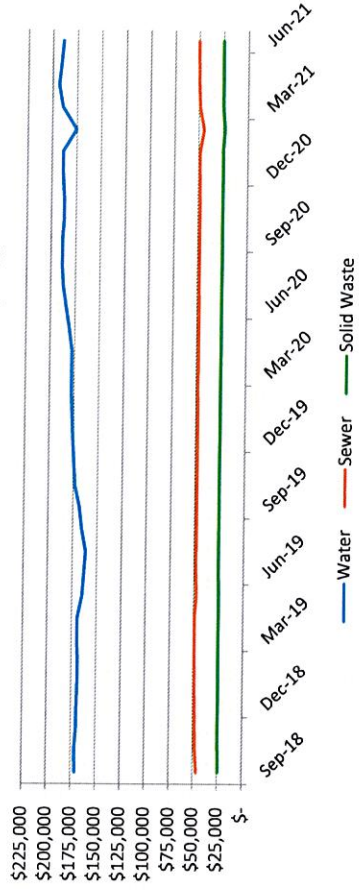
■ General Fund ■ Water Fund ■ Wastewater Fund

General Fund Tax Revenues (12 M Moving Avg)



— Property Taxes (M&O) — Sales Tax

User Charge Billings (12 M Moving Avg)



— Water — Sewer — Solid Waste