FY 2026-2027

ANNUAL BUDGET

City of Willow Park

FY 2026-2027 ADOPTED BUDGET

Statutory Budget Cover Page • Adopted September 8, 2026

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF $124,891, WHICH IS A 3.38 PERCENT INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS $179,174.

Property Tax Rate Comparison

Rate	FY 2026-27	FY 2025-26
Property Tax Rate	$0.429041	$0.421646
No-New-Revenue Tax Rate	$0.429041	$0.424084
NNR Maintenance & Operations	$0.168435	$0.162718
Voter-Approval Tax Rate	$0.470653	$0.431419
Debt Rate	$0.259929	$0.225893

Total debt obligation secured by property taxes: $2,671,364

TABLE OF CONTENTS

FY 2026-27 Adopted Budget

Willow Park
TEXAS
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To: Mayor Teresa Palmer and Members of the City Council
From: Toni Fisher, City Manager
Date: August 31, 2026
Subject: City of Willow Park Proposed Annual Budget for Fiscal Year 2026-2027

It is my privilege to present the City of Willow Park Proposed Annual Budget for Fiscal Year 2026-2027. This budget reflects the work of the City Council and staff to provide dependable municipal services, responsibly manage public resources, and continue investing in the infrastructure needed to serve a growing community.

The FY 2026-2027 budget was developed through a collaborative process involving the City Council, City administration, department leadership, and staff. Throughout the budget process, expenditures were reviewed carefully, operating needs were evaluated, and available revenues were aligned with the City's service responsibilities and priorities. The resulting budget is balanced in the General Fund, with projected revenues of $5,360,440 and expenditures of $5,359,868.

This year's budget continues to emphasize financial stewardship while maintaining essential services. The General Fund supports administration, development services, fire marshal and code compliance, legislative functions, municipal court, police, streets, parks, and shared City services. The budget also reflects Council's decision to remove an unfilled police officer position while continuing recruitment for the Police Chief position and maintaining the resources necessary to provide public safety services to the community.

The City's utility and infrastructure funds remain a significant part of the financial plan. The Water Fund includes approximately $3.96 million in projected revenues and $3.89 million in expenditures, while the Wastewater Fund includes approximately $1.95 million in revenues and $1.91 million in expenditures. The Drainage Fund is projected to generate $425,000 in revenue with $371,275 in expenditures. These funds support the City's water production and distribution system, wastewater collection and treatment, drainage infrastructure, and the employees and equipment necessary to operate those systems.

FY 2026-2027 also represents an important year for Willow Park's infrastructure. The City is transitioning operations to the new Willow Park Reclamation Plant, continuing utility improvements associated with growth and development, and planning for long-term street, drainage, water, and wastewater needs. The budget is intended not only to fund current operations, but also to position the City to meet future service demands responsibly.

Property taxes remain an important component of the City's financial plan. The final 2026 Truth-in-Taxation calculation establishes a No-New-Revenue Tax Rate of $0.429041 per $100 of taxable value, a Voter-Approval Tax Rate of $0.470653, and a De Minimis Rate of $0.466499. The City's adopted FY

2025-2026 property tax rate was $0.421646. The tax-rate materials included in this budget document provide the statutory calculations and supporting information for Council and the public.

The City's enterprise operations continue to be managed with an emphasis on system reliability, regulatory compliance, and long-term sustainability. Willow Park's water system serves more than 2,300 active utility accounts through a combination of groundwater production and purchased water from Fort Worth. The wastewater system is entering a new phase with the new reclamation plant, expanded treatment capability, and continued regional service to Hudson Oaks. Public Works will also continue focusing on water-loss reduction, infrastructure maintenance, operator training, and timely response to customer and service needs.

The Hotel Occupancy Tax Fund remains restricted for eligible tourism-related purposes under state law. For FY 2026-2027, the City projects $190,000 in HOT revenue and $200,000 in expenditures, with the planned difference supported by available fund balance. The budget continues the City's efforts to promote Willow Park and support activities that attract visitors while maintaining compliance with the statutory requirements governing these revenues.

The budget document that follows is intended to provide more than a series of financial schedules. Department profiles, operating statistics, staffing information, debt schedules, capital information, and detailed line-item budgets are included to provide the City Council and the public with a clearer understanding of how City resources are used and the services those resources support. Financial transparency and accountability remain central to the City's budget process.

I appreciate the time and effort of the City Council, department leaders, and employees who contributed to the development of this budget. The FY 2026-2027 Proposed Budget reflects a continued commitment to responsible financial management, reliable public services, infrastructure investment, and the long-term needs of the Willow Park community.

Respectfully,

Toni Fisher

City Manager

Willow Park
TEXAS

ORGANIZATIONAL CHART

FY 2026 – 2027

City of Willow Park Organizational Chart

The organizational chart below illustrates the structure of the City of Willow Park and the relationship between the elected officials, administrative leadership, departments, and senior staff who carry out the City's mission to provide exceptional service with integrity and dedication.

CITIZENS of Willow Park

MAYOR & CITY COUNCIL

CITY MANAGER

ADMINISTRATION
- City Secretary
- Human Resources
- Finance
- Utility Billing
- Information Technology

POLICE DEPARTMENT
- Administration
- Patrol
- Criminal Investigations
- Records

FIRE MARSHALL / CODE COMPLIANCE
- Fire Inspections
- Fire Plan Review
- Fire Investigations
- Code Enforcement

PUBLIC WORKS
- Water
- Wastewater
- Streets
- Drainage
- Facilities
- Fleet

PLANNING & DEVELOPMENT
- Economic Development
- Planning
- Engineering
- Permitting

MUNICIPAL COURT
- Magistrate
- Prosecute
- Court Administration
- Adjudication
- Case Management
- Collections
- Records

COMMUNITY RELATIONS
- Public Engagement
- Grants
- Tourism
- Events

SENIOR STAFF
- City Manager
- Deputy City Manager / Chief Financial Officer
- Police Chief
- Court Administrator
- City Secretary
- Development Director
- Fire Marshal / Code Compliance Officer
- Director of Community Relations
- Public Works Director

This organizational structure enables the City of Willow Park to efficiently deliver services, manage resources responsibly, and maintain the high standards expected by our residents and businesses.

Willow Park

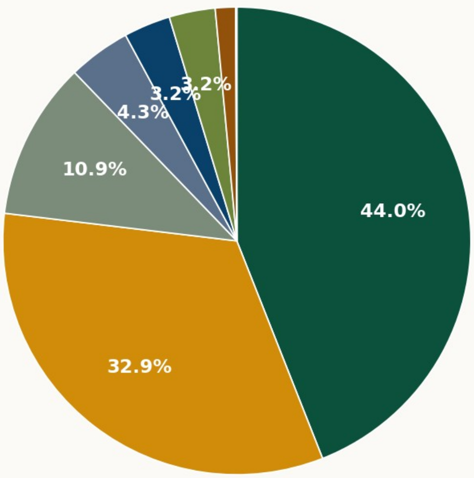
TEXAS

BUDGET AT A GLANCE

FY 2026 - 2027

Where the General Fund Comes From

FY 2026-27 General Fund revenues by source

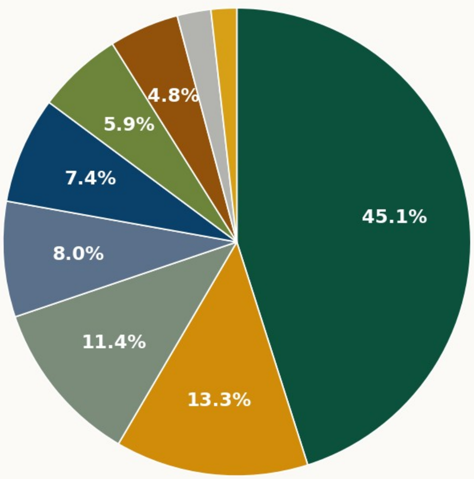


Sales & Mixed Beverage Taxes	44.0%
Property Taxes	32.9%
Development Permits & Fees	10.9%
Franchise Fees	4.3%
Rental Income	3.2%
Municipal Court Revenue	3.2%
Interest Revenue	1.4%
Police Fees & Reports	0.1%

General Fund Revenue • $5,360,440

Where the General Fund Goes

FY 2026-27 departmental operating budgets; debt service and transfers excluded



Police	45.1%
Administration	13.3%
Planning & Development	11.4%
Legislative	8.0%
Fire Marshal	7.4%
City Services	5.9%
Municipal Court	4.8%
Streets	2.3%
Parks	1.8%

General Fund Departmental Expenditures • $5,359,868

SERVICE • INTEGRITY • COMMUNITY

BUDGET OVERVIEW

FY 2026-27 Adopted Operating Budget

Operating Fund Summary

Fund	Revenue	Expenditures	Net Change
General Fund	$5,360,440	$5,359,868	$572
Water Fund	$3,961,915	$3,894,154	$67,761
Wastewater Fund	$1,952,000	$1,905,025	$46,975
Drainage Fund	$425,000	$371,275	$53,725
Hotel Occupancy Tax	$190,000	$200,000	$-10,000

PROPERTY TAX REVENUE CHANGE FROM PRECEDING YEAR

Dollar Increase	Percentage Increase	Revenue from New Property
$124,891	**3.38%**	**$179,174**

Budget Priorities

- Maintain core services while preserving a balanced General Fund.
- Support major water, wastewater, drainage and transportation infrastructure needs.
- Strengthen organizational capacity, workforce planning and customer service.
- Maintain transparency through department-level line-item schedules and statutory tax information.

PROPERTY TAX INFORMATION

2026 Tax Year • FY 2026-27 Budget

Adopted Tax Rate

Adopted Tax Rate	$0.429041 per $100
No-New-Revenue Rate	$0.429041 per $100
Voter-Approval Rate	$0.470653 per $100
De Minimis Rate	$0.466499 per $100
Prior-Year Adopted Rate	$0.421646 per $100

Taxpayer Impact Statement

Median-valued homestead: FY 2025-26: $379,253 at $0.421646 = $1,599.11. FY 2026-27: $392,206 at $0.429041 = $1,682.72.

The adopted total tax rate equals the 2026 no-new-revenue tax rate. The Maintenance & Operations component is $0.169112 per $100 and the debt rate is $0.259929 per $100.

Captured Appraised Value Adjustment

TIRZ #1 - Wilks captured appraised value used in the tax-rate calculation: $72,260,367. TIRZ #2 - Beall: $0.

DEBT SERVICE

Property-Tax-Supported Debt

Series Name	Principal	Interest	Total	Maturity Date	Use
2015 COB	$29,614.08	$3,139.90	$32,753.98	9/30/2031	Road Equipment, Police Vehicles
2016 GOB	$135,000.00	$135,500.00	$270,500.00	9/30/2046	Public Safety and Roads
2016 GOB	$245,000.00	$47,900.00	$292,900.00	9/30/2046	Public Safety and Roads
Gov Cap 8381	$43,150.39	$3,862.75	$47,013.14	10/30/2028	Radio Contract
2022 Series COB	-	$171,750.00	$171,750.00	9/30/2037	Drainage
2023 Series COB	$70,000.00	$211,025.00	$281,025.00	9/30/2053	City Hall
2023A Series COB	$70,000.00	$238,170.00	$308,170.00	9/30/2053	City Hall
2025 Tax Note	$235,000.00	$54,814.00	$289,814.00	9/30/2032	Roads
2026 Tax Note	$715,000.00	$262,438.00	$977,438.00	9/30/2033	Roads
TOTAL	**$1,542,764.47**	**$1,128,599.65**	**$2,671,364.12**		

FY 2026-27 property-tax-supported debt service requirement: $2,671,364.12.

ADMINISTRATION

Leadership • Finance • Human Resources • Community Relations

ABOUT

Administration provides executive leadership and organizational support, coordinates day-to-day operations, and supports financial management, human resources, community relations, records, administrative services and interdepartmental coordination.

BY THE NUMBERS

41

Funded City positions

$5.36M

General Fund revenue

$5.36M

General Fund expenditures

FY 2025-26 ACCOMPLISHMENTS

- Maintained organizational continuity and City services through leadership transition and significant internal/external challenges while advancing development and retaining staff.
- Transitioned to new legal counsel and continued advancement of City business, including progress toward resolution of engineering and interlocal litigation.
- Addressed Police Department personnel matters while retaining field and support staff and maintaining public safety services.
- Created and implemented a Hotel Occupancy Tax sponsorship application and approval process.
- Launched the new City website and achieved Film Friendly Texas designation.
- Planned and executed the 2025 Christmas Tree Lighting and 2026 Independence Day Celebration and participated in other community events.
- Launched “Muni-Versity,” the City’s municipal education series.

FY 2026-27 GOALS

- Begin strategic planning aligned with the Comprehensive Plan, Capital Improvement Plan and Future Land Use Plan.
- Establish and structure the Human Resources Department and begin strategic workforce planning.
- Realign positions, complete the citywide salary study, create written job descriptions, begin development of a performance-evaluation/incentive structure, and update the Employee Manual.
- Implement new public-information and meeting-management software.
- Continue Muni-Versity, strengthen community partnerships, improve customer experiences, and support departmental goals.

OUR TEAM

Toni Fisher, City Manager, CPM • Michelle Guelker, Deputy City Manager / Chief Financial Officer, CPM • Andrea Saylor, Human Resources Specialist • Mandy McCarley, Administrative Assistant • Community Relations - Vacant / Funded

GENERAL FUND- ADMINISTRATION				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
REVENUE				
10-001-46000	M & O TAX	$(1,922,982.00)	$(1,868,126.78)	$(1,755,139.73)
10-001-46001	SALES TAX	$(2,175,000.00)	$(2,155,105.95)	$(2,300,000.00)
10-001-46002	MIXED BEVERAGE TAX	$(45,000.00)	$(45,653.94)	$(60,000.00)
10-001-46003	AUTO/TRAILER TAXES	-	$(1,648.73)	-
10-001-46005	INTEREST REVENUE	$(75,000.00)	$(76,685.03)	$(75,000.00)
10-001-46006	ACCOUNT TRANSFERS	-	-	-
10-001-46007	DELINQUENT TAXES	$(7,000.00)	$10,087.31	$(6,500.00)
10-001-46020	ONCOR ELECTRIC FRANCHISE	$(215,000.00)	$(214,755.83)	$(215,000.00)
10-001-46021	A T & T FRANCHISE	$(10,000.00)	-	$(7,000.00)
10-001-46022	TEXAS GAS FRANCHISE	$(7,500.00)	$(2,637.22)	$(2,500.00)
10-001-46025	MISC. FRANCHISE	$(5,000.00)	$(11,476.34)	$(5,000.00)
10-001-46027	MESH NET	$(3,000.00)	$(2,268.00)	$(1,500.00)
10-001-46028	WATER FRANCHISE FEE	$(129,978.00)	-	-
10-001-46029	WASTEWATER FRANCHISE FEE	$(37,220.00)	-	-
10-001-46041	REFUNDS/BANK CREDITS	-	$(1,640.32)	-
10-001-46046	OTHER REIMBURSEABLES	-	$(6,956.18)	-
10-001-46109	RENTAL INCOME	$(250,000.00)	$(130,026.09)	$(173,000.00)
PERSONNEL				
10-001-58100	SALARIES	$214,560.08	$126,498.42	$283,572.55
10-001-58101	PAYROLL EXPENSE	$2,616.00	$1,837.04	$2,694.16
10-001-58102	WORKERS COMPENSATION	$1,200.00	$3,604.05	$4,000.00
10-001-58103	HEALTH INSURANCE	$67,018.00	$10,321.62	$37,338.40
10-001-58104	RETIREMENT	$31,473.00	$22,272.59	$30,769.21
10-001-58105	UNEMPLOYMENT INSURANCE	$400.00	$67.57	$400.00
10-001-58107	CELL PHONE STIPEND	$2,820.00	$92.30	-
10-001-58108	EXTRA HELP	-	-	-
10-001-58109	CERTIFICATE PAY	-	-	-
10-001-58110	OVERTIME	-	-	-
10-001-58125	DENTAL INSURANCE	$3,700.00	$397.53	$500.00
10-001-58126	LIFE INSURANCE	$700.00	$92.08	$300.00
10-001-58127	PHYSICALS & GYM MEMBERSHIPS	-	-	-
10-001-58128	ACCRUED COMP & VACATION	-	-	-
10-001-58129	LONGEVITY PAY	$1,200.00	$300.00	$1,040.00
10-001-58130	VISION INSURANCE	$700.00	$63.81	$350.00
SUPPLIES				
10-001-58200	POSTAGE & SHIPPING	$2,000.00	$2,109.62	$3,000.00
10-001-58201	OFFICE SUPPLIES	$4,500.00	$814.44	$4,500.00
10-001-58202	FLOWERS/GIFTS/PLAQUES	$2,000.00	$380.98	$1,500.00
10-001-58203	BASIC OPERATING SUPPLIES	$1,500.00	$3,636.01	$3,000.00
10-001-58204	PRINTING & BINDING	-	-	-
10-001-58205	MINOR EQUIPMENT: OFFICE	$500.00	$19,683.80	$1,000.00
10-001-58207	MV REPAIR & MAINTENANCE	-	$22.00	-
10-001-58208	UNIFORMS & SUPPLIES	$300.00	$523.97	$500.00
10-001-58214	CREDIT CARD CHARGES*	$1,500.00	$210.24	$1,000.00
10-001-58223	EQUIPMENT	$500.00	-	-
10-001-58265	BUILDING REPAIRS*	$500.00	$245.91	$500.00
10-001-58266	MINOR EQUIPMENT: FIELD	-	-	-
10-001-58267	OPERATING SUPPLIES NON CONSUMA	-	-	-
10-001-58268	SUBSCRIPTIONS & PUBLICATIONS	-	$642.66	-
10-001-58269	PROMOTIONAL SUPPLIES	$25,000.00	$10,592.67	-
10-001-58270	MV FUEL	-	$120.00	-
10-001-58284	COVID19 EXPENSES	-	-	-
UTILTIES				
10-001-58305	COMMUNICATION SERVICES	-	$191.21	$500.00
CONTRACTUAL SERVICES				
10-001-58400	TRAVEL & TRAINING	$17,000.00	$2,552.37	$10,000.00
10-001-58401	CONSULTANTS & PROFESSIONALS	$15,000.00	$11,127.50	$15,000.00
10-001-58402	ADVERTISING & LEGAL NOTICES	$2,000.00	$2,049.75	$3,000.00
10-001-58403	PRINTING & BINDING	$10,000.00	-	-
10-001-58404	PROPERTY & LIABILITY	-	$16,291.27	$18,000.00
10-001-58405	REPAIR & MAINTENANCE	-	-	-
10-001-58406	PROFESSIONAL LICENSE	$1,000.00	$157.50	$1,000.00
10-001-58407	DUES & MEMBERSHIPS	$3,000.00	$7,343.00	$7,500.00
10-001-58408	SPECIAL EVENTS	$10,000.00	$2,180.99	-
10-001-58409	PERMITS & APPLICATIONS	-	-	-
10-001-58410	LAB TESTING	-	-	-
10-001-58414	CREDIT CARD CHARGES*	-	$198.00	-
10-001-58415	FINES & PENALTIES	-	-	-
10-001-58416	LEGAL/CITY ATTORNEY	-	-	$50,000.00
10-001-58417	ACCOUNTING & AUDITOR	$30,000.00	$28,537.34	$30,000.00

GENERAL FUND- ADMINISTRATION				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
10-001-58418	CONTRACTUAL SERVICES	$67,000.00	$45,177.50	$57,000.00
10-001-58426	SOFTWARE*	$70,000.00	$86,276.89	$100,000.00
10-001-58427	COMPUTERS & TECH*	-	-	$2,000.00
10-001-58437	PUBLIC SAFETY ALERT SYSTEM	$3,000.00	$1,775.40	$3,000.00
10-001-58438	IT CONTRACT	$5,000.00	-	$35,000.00
10-001-58444	EQUIPMENT MAINTENANCE	-	-	-
10-001-58450	GOVERNMENT & MISC OPERATING	-	$1,000.00	-
10-001-58451	EQUIPMENT RENTAL	$7,500.00	$5,455.64	$7,500.00
10-001-58464	EQUIPMENT ANNUAL	-	-	-
10-001-58476	REIMBURSABLES & REFUNDS	-	-	-
10-001-58477	COMMERCIAL LEASE	-	-	-
CAPITAL PROJECTS				
10-001-58600	OFFICE EQUIPMENT	$2,500.00	-	-
10-001-58602	TECHNOLOGY PROJECTS	-	-	-
10-001-58606	CAPITAL PROJECTS CONTRACTS	-	-	-
10-001-58607	CAPITAL IMPROVEMENTS	-	-	-
10-001-58610	FACILITIES: CITY BUILDINGS	-	-	-
10-001-58612	SOFTWARE	-	$9,765.06	-
10-001-58645	CAPITAL EQUIPMENT REPLACEMENT	-	-	-
10-001-58651	COUNCIL APPROVED EXPENDITURES	$100,000.00	-	-
TRANSFERS & RESTRICTED FUNDS				
10-001-58700	TRANSFER TO TOURISM FUND	-	-	-
10-001-58705	INTERFUND TRANSFER	-	-	-
10-001-58706	INTRAFUND ACTIVITY	-	-	-
10-001-58716	PAYING AGENT FEES	-	-	-
10-001-58719	INTEREST	-	-	-
10-001-58724	PRINCIPAL RETIREMENT	-	-	-
10-001-58739	TRANSFER TO ABATEMENT FUND	-	-	-
10-001-58753	TRANSFER TO DEBT SERVICE	-	-	-
10-001-58755	TRANSFER TO GRANT FUND	-	-	-
10-001-58756	TRANSFER TO EMERGENCY DISTASTE	-	-	-
10-001-58758	TRANSFER TO FIRST RESPONDER FU	-	-	-
10-001-58768	TRANSFER LEASE TO DEBT SERVICE	-	-	-
10-001-58769	M&O TO I&S	-	-	-
ADMINISTRATION TOTAL REVENUE		**$(4,882,680.00)**	**$(4,506,893.10)**	**$(4,631,520.93)**
ADMINISTRATION TOTAL EXPENDITURES		**$707,687.08**	**$424,608.73**	**$725,464.32**

PLANNING & DEVELOPMENT

Planning • Engineering • Permitting • Inspections • Economic Development

ABOUT

Planning & Development guides growth through planning and zoning, engineering review, permitting, inspections, development coordination and economic-development support. Staff works with residents, property owners, contractors, developers and partner agencies to implement adopted standards and long-range infrastructure needs.

BY THE NUMBERS

306
Permits issued

1,095
Inspections completed

56
New residential/commercial permits

33
Planning applications

FY 2025-26 ACCOMPLISHMENTS

- Updated development-related fees to better reflect current development review, permitting, inspection and service costs.
- Continued review and coordination of major development activity and associated infrastructure needs.

FY 2026-27 GOALS

- Update the City's Zoning Ordinance to address current development needs and long-range planning objectives.
- Implement a new permitting and inspection software system to improve processing, tracking, recordkeeping and customer service.
- Improve and update the Planning & Development website with clearer information, forms, requirements and resources.

OUR TEAM

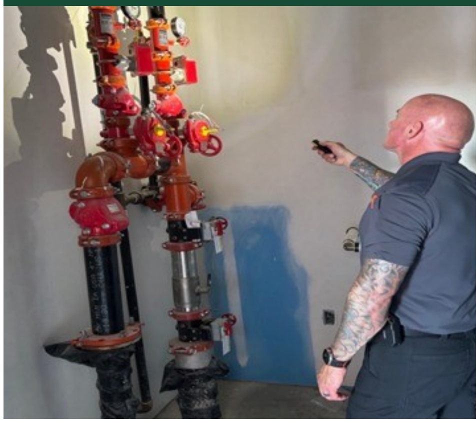
Randy Law, Building Official • Chelsea Kirkland, City Planner • Gretchen Vazquez, City Engineer • Christine Rosas, Permit Technician

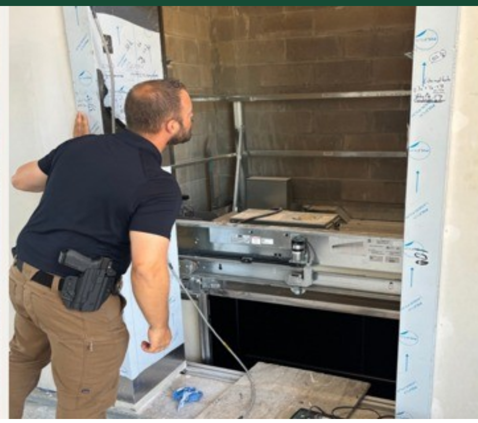
GENERAL FUND- DEVELOPMENT				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
REVENUE				
10-003-46023	CERTIFICATE OF OCCUPANCY	$(1,000.00)	-	-
10-003-46041	REFUNDS/BANK CREDITS	-	-	-
10-003-46042	MISCELLANEOUS	-	-	-
10-003-46043	ADJUSTMENT TO REVENUE	-	-	-
10-003-46046	OTHER REIMBURSEABLES	-	-	-
10-003-46054	CAPITAL LEASES	-	-	-
10-003-46060	DO NOT USE THIS ACCOUNT	-	-	-
10-003-46070	BUILDING PERMITS	$(250,000.00)	$(218,098.51)	$(400,000.00)
10-003-46071	HEALTH PERMITS	-	$(10,037.56)	$(12,500.00)
10-003-46072	SUBCONTRACTORS PERMITS	-	-	-
10-003-46073	REGISTRATION FEES	-	-	-
10-003-46074	BUSINESS ORIENTED	-	-	-
10-003-46075	OSSF PERMITS	$(1,200.00)	$(1,200.00)	$(1,200.00)
10-003-46076	WELL APPLICATION FEE	-	-	-
10-003-46077	PLAN REVIEW	$(75,000.00)	$(92,578.42)	$(125,000.00)
10-003-46078	ENERGY INSPECTION	-	-	-
10-003-46079	BACKFLOW INSPECTIONS	-	$(340.00)	-
10-003-46080	RE - INSPECTION	-	-	-
10-003-46081	SPECIAL EVENT PERMITS	$(300.00)	$(1,450.00)	$(300.00)
10-003-46082	REVIEWS/ REQUESTS	-	$(1,700.00)	-
10-003-46083	METER RELEASE	-	-	-
10-003-46084	RENTAL INSPECTIONS	-	-	-
10-003-46087	CREDIT CARD FEES	-	-	-
10-003-46089	IRRIGATION	-	$(2,325.00)	-
10-003-46091	TABC PERMIT FEE	-	$(120.00)	-
10-003-46092	NSF FEES	-	-	-
10-003-46095	ALARM PERMIT FEES	$(7,500.00)	$(7,300.00)	$(11,000.00)
10-003-46099	FIRE SPRINKLER	$(7,500.00)	$(12,550.00)	$(12,500.00)
10-003-46105	ZONING/RE-ZONING	-	$(4,474.00)	$(2,500.00)
10-003-46106	PLATS/RE-PLATS	$(15,000.00)	$(4,361.13)	$(5,000.00)
PERSONNEL				
10-003-58100	SALARIES	$455,750.52	$389,092.19	$353,260.34
10-003-58101	PAYROLL EXPENSE	$6,608.00	$6,160.98	$5,122.27
10-003-58102	WORKERS COMPENSATION	$1,500.00	$6,006.74	$6,000.00
10-003-58103	HEALTH INSURANCE	$22,353.00	$46,554.46	$49,784.53
10-003-58104	RETIREMENT	$79,482.00	$68,742.38	$58,499.91
10-003-58105	UNEMPLOYMENT INSURANCE	$500.00	$315.07	$500.00
10-003-58107	CELL PHONE STIPEND	$1,000.00	$103.85	-
10-003-58108	EXTRA HELP	-	-	-
10-003-58109	CERTIFICATE PAY	-	-	-
10-003-58110	OVERTIME	-	$750.02	-
10-003-58125	DENTAL INSURANCE	$1,800.00	$1,703.66	$2,000.00
10-003-58126	LIFE INSURANCE	$500.00	$459.99	$750.00
10-003-58127	PHYSICALS & GYM MEMBERSHIPS	-	-	-
10-003-58128	ACCRUED COMP & VACATION	-	-	-
10-003-58129	LONGEVITY PAY	$1,500.00	$1,500.00	$2,915.00
10-003-58130	VISION INSURANCE	$500.00	$288.08	$500.00
SUPPLIES				
10-003-58200	POSTAGE & SHIPPING	-	-	-
10-003-58201	OFFICE SUPPLIES	$3,000.00	$266.69	$1,500.00
10-003-58202	FLOWERS/GIFTS/PLAQUES	$100.00	-	-
10-003-58203	BASIC OPERATING SUPPLIES	$750.00	$259.63	-
10-003-58204	PRINTING & BINDING	-	-	-
10-003-58205	MINOR EQUIPMENT: OFFICE	$400.00	-	$400.00
10-003-58207	MV REPAIR & MAINTENANCE	$200.00	$39.15	$200.00
10-003-58208	UNIFORMS & SUPPLIES	$300.00	-	$300.00
10-003-58265	BUILDING REPAIRS*	-	-	-
10-003-58266	MINOR EQUIPMENT: FIELD	-	-	-
10-003-58268	SUBSCRIPTIONS & PUBLICATIONS	-	-	-
10-003-58270	MV FUEL	$250.00	$319.41	$500.00
10-003-58282	HEALTH PLAN REVIEW	-	-	-
UTILTIES				
10-003-58305	COMMUNICATION SERVICES	$2,500.00	$1,588.44	$2,500.00
CONTRACTUAL SERVICES				
10-003-58400	TRAVEL & TRAINING	$10,000.00	$4,259.14	$10,000.00
10-003-58401	CONSULTANTS & PROFESSIONALS	-	$9,375.00	$10,000.00
10-003-58402	ADVERTISING & LEGAL NOTICES	$1,000.00	$1,202.00	$1,500.00
10-003-58403	PRINTING & BINDING	-	-	-
10-003-58404	PROPERTY & LIABILITY	$2,000.00	$3,727.20	$4,000.00
10-003-58405	REPAIR & MAINTENANCE	-	-	-

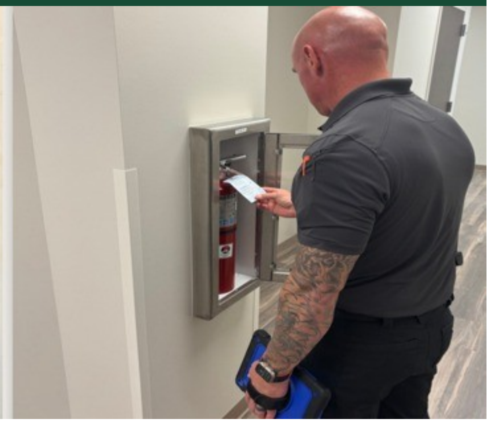
GENERAL FUND- DEVELOPMENT				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
10-003-58406	PROFESSIONAL LICENSE	$250.00	-	$250.00
10-003-58407	DUES & MEMBERSHIPS	$1,000.00	$22.08	$1,000.00
10-003-58408	SPECIAL EVENTS	-	-	-
10-003-58409	PERMITS & APPLICATIONS	-	$7.00	-
10-003-58414	CREDIT CARD CHARGES*	-	-	-
10-003-58415	FINES & PENALTIES	-	-	-
10-003-58416	LEGAL/CITY ATTORNEY	-	-	$18,000.00
10-003-58418	CONTRACTUAL SERVICES	-	-	-
10-003-58423	FOOD SERVICE INSPECTOR	$15,000.00	$10,700.00	$15,000.00
10-003-58424	ENGINEERING/CITY ENGINEER	-	-	-
10-003-58426	SOFTWARE*	$15,000.00	$5,177.00	$35,000.00
10-003-58427	COMPUTERS & TECH*	-	-	-
10-003-58433	CLEANING SERVICE	-	-	-
10-003-58434	OSSF	-	-	-
10-003-58435	POOL INSPECTOR	-	-	-
10-003-58436	PAGER SERVICE	-	-	-
10-003-58437	PUBLIC SAFETY ALERT SYSTEM	-	-	-
10-003-58438	IT CONTRACT	$12,000.00	-	$15,000.00
10-003-58450	GOVERNMENT & MISC OPERATING	-	-	-
10-003-58451	EQUIPMENT RENTAL	-	-	-
10-003-58463	ECONOMIC DEVELOPMENT	$500.00	$10,197.71	$15,000.00
10-003-58476	REIMBURSABLES & REFUNDS	-	-	-
10-003-58502	REIMBURSABLES OTHER	-	-	-
10-003-58504	ADJUSTMENT TO EXPENSES	-	-	-
CAPITAL OUTLAY				
10-003-58600	OFFICE EQUIPMENT	-	-	-
10-003-58612	SOFTWARE	-	$3,050.00	-
TRANSFERS & RESTRICTED FUNDS				
10-003-58705	INTERFUND TRANSFER	-	-	-
10-003-58752	TRANSFER TO ECONOMIC DEVELOPME	-	-	-
DEVELOPMENT TOTAL REVENUE		**$(357,500.00)**	**$(356,534.62)**	**$(585,000.00)**
DEVELOPMENT TOTAL EXPENDITURES		**$635,743.52**	**$571,867.87**	**$609,482.05**

FIRE MARSHAL

Fire Inspection • Fire Plan Review • Fire Investigations • Code Enforcement







ABOUT

The Fire Marshal function protects health, safety and welfare through fire prevention, inspections, investigations, plan review and code enforcement. Staff reviews development for fire and life-safety requirements and works with property owners and businesses to address compliance concerns.

BY THE NUMBERS

296

Fire inspections

227

Plan reviews

66

Code compliance cases

FY 2025-26 ACCOMPLISHMENTS

- Completed a Texas Commission on Fire Protection compliance inspection with no violations.
- Both employees obtained Basic Code Enforcement certification and completed additional professional training.
- Placed two new Fire Marshal / Code Compliance vehicles into service.

FY 2026-27 GOALS

- Improve fire and code information on the City website.
- Implement new fire-inspection, plan-review and code-compliance software.
- Identify community risk groups and expand targeted public education.

OUR TEAM

John Charlie Schneider, Fire Marshal / Code Compliance Officer • Kevin Lockwood, Assistant Fire Marshal / Code Compliance Officer

GENERAL FUND- FIRE				
Account	**Account Name**	**FY 2025-26 Current Budget**	**Activity (As of 6/30/2026)**	**FY 2026-27 Proposed**
REVENUE				
10-004-46114	FIRE INSPECTIONS	$(500.00)	$(300.00)	-
PERSONNEL				
10-004-58100	SALARIES	$217,082.17	$173,666.80	$223,602.29
10-004-58101	PAYROLL EXPENSE	$3,147.00	$2,847.35	$3,242.23
10-004-58102	WORKERS COMPENSATION	$8,000.00	$2,402.70	$5,000.00
10-004-58103	HEALTH INSURANCE	$22,353.00	$9,657.95	$24,892.26
10-004-58104	RETIREMENT	$37,859.00	$31,097.83	$37,028.54
10-004-58105	UNEMPLOYMENT INSURANCE	$250.00	$126.01	$250.00
10-004-58107	CELL PHONE STIPEND	-	-	-
10-004-58108	EXTRA HELP	-	-	-
10-004-58109	CERTIFICATE PAY	$6,500.00	$2,500.00	$4,500.00
10-004-58110	OVERTIME	-	-	-
10-004-58124	FLOATER SHIFTS	-	-	-
10-004-58125	DENTAL INSURANCE	$1,200.00	$681.60	$1,200.00
10-004-58126	LIFE INSURANCE	$350.00	$184.00	$350.00
10-004-58127	PHYSICALS & GYM MEMBERSHIPS	$1,000.00	$905.98	$500.00
10-004-58128	ACCRUED COMP & VACATION	-	-	-
10-004-58129	LONGEVITY PAY	$600.00	$600.00	$1,910.00
10-004-58130	VISION INSURANCE	$180.00	$115.20	$150.00
SUPPLIES				
10-004-58200	POSTAGE & SHIPPING	$500.00	$438.07	$500.00
10-004-58201	OFFICE SUPPLIES	$500.00	$122.49	$250.00
10-004-58202	FLOWERS/GIFTS/PLAQUES	$500.00	$204.99	-
10-004-58203	BASIC OPERATING SUPPLIES	$2,500.00	$339.58	$2,500.00
10-004-58204	PRINTING & BINDING	-	-	-
10-004-58205	MINOR EQUIPMENT: OFFICE	-	$411.32	-
10-004-58206	MV OILS, LUBRICANTS & FLUIDS	-	-	-
10-004-58207	MV REPAIR & MAINTENANCE	$5,000.00	$413.03	$1,500.00
10-004-58208	UNIFORMS & SUPPLIES	$2,000.00	$867.29	$2,000.00
10-004-58214	CREDIT CARD CHARGES*	-	$24.46	-
10-004-58216	PPE AND SUPPLIES	$2,500.00	$985.82	$2,500.00
10-004-58253	SAFETY EQUIPMENT & SUPPLIES	-	-	-
10-004-58260	BUILDING & FACILITIES REPAIRS	-	$2,045.96	-
10-004-58265	BUILDING REPAIRS*	-	-	-
10-004-58266	MINOR EQUIPMENT: FIELD	-	-	-
10-004-58267	OPERATING SUPPLIES NON CONSUMA	-	-	-
10-004-58268	SUBSCRIPTIONS & PUBLICATIONS	-	-	-
10-004-58270	MV FUEL	-	$184.45	$1,000.00
10-004-58278	EMERGENCY RESPONSE SUPPLIES	-	-	-
UTILITIES				
10-004-58305	COMMUNICATION SERVICES	$5,000.00	$4,790.35	$7,500.00
CONTRACTUAL SERVICES				
10-004-58400	TRAVEL & TRAINING	$10,000.00	$4,754.08	$10,000.00
10-004-58401	CONSULTANTS & PROFESSIONALS	-	-	-
10-004-58402	ADVERTISING & LEGAL NOTICES	-	-	-
10-004-58403	PRINTING & BINDING	-	-	-
10-004-58404	PROPERTY & LIABILITY	$1,000.00	$13,473.91	-
10-004-58405	REPAIR & MAINTENANCE	-	-	-
10-004-58406	PROFESSIONAL LICENSE	-	-	-
10-004-58407	DUES & MEMBERSHIPS	$5,000.00	$377.14	$5,000.00
10-004-58408	SPECIAL EVENTS	-	$62.39	-
10-004-58409	PERMITS & APPLICATIONS	-	-	-
10-004-58414	CREDIT CARD CHARGES*	-	-	-
10-004-58415	FINES & PENALTIES	-	-	-
10-004-58416	LEGAL/CITY ATTORNEY	-	-	-
10-004-58417	ACCOUNTING & AUDITOR	-	-	-
10-004-58418	CONTRACTUAL SERVICES	$12,000.00	$3,552.75	-
10-004-58426	SOFTWARE*	$1,500.00	$850.00	$12,000.00
10-004-58427	COMPUTERS & TECH*	$5,000.00	$21.73	$5,000.00
10-004-58437	PUBLIC SAFETY ALERT SYSTEM	-	-	-
10-004-58438	IT CONTRACT	-	-	$5,000.00
10-004-58440	VFD CONTRIBUTIONS PAID	-	-	-
10-004-58450	GOVERNMENT & MISC OPERATING	-	-	-
10-004-58451	EQUIPMENT RENTAL	-	-	-
10-004-58452	VEHICLE LEASE	$51,000.00	$16,385.13	$38,000.00
10-004-58455	EMERGENCY MANAGEMENT	$5,000.00	$10,883.00	-
FIRE TOTAL REVENUE		**$(500.00)**	**$(300.00)**	**-**
FIRE TOTAL EXPENDITURES		**$407,521.17**	**$285,973.36**	**$395,375.32**

LEGISLATIVE

Mayor & City Council • City Secretary • Governance

ABOUT

The Legislative function supports governance and policy-making. The Mayor and City Council establish policy, adopt the annual budget and tax rate, approve ordinances and resolutions, and set City priorities. The City Secretary supports meetings, elections, notices, official records and records administration.

BY THE NUMBERS

1

Mayor

5

Council members

6x

Texas Registered Municipal Clerk - City Secretary

FY 2025-26 ACCOMPLISHMENTS

- Retained new legal counsel, Messer Fort.
- Seated two newly elected Council members following the May election.
- One Council member was re-elected in the May election.

FY 2026-27 GOALS

- Implement new agenda and open-records software.
- Continue transparent, accessible Council and records administration.

OUR TEAM

Teresa Palmer, Mayor • Nathan Crummel, Mayor Pro Tem • Eric Contreras, Place 1 • Chawn Gilliland, Place 2 • Buddy Wright, Place 3 • Scott Smith, Place 4 • Deana McMullen, City Secretary - six-time Texas Registered Municipal Clerk

GENERAL FUND- LEGISLATIVE				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
REVENUE				
10-005-46024	SPECIAL EVENT SPONSORSHIP	-	$(400.00)	-
10-005-46036	OPEN RECORD REQUEST FEES	$(50.00)	-	-
10-005-46042	MISCELLANEOUS	$(1,000.00)	-	-
PERSONNEL				
10-005-58100	SALARIES	$83,218.30	$64,016.00	$85,817.42
10-005-58101	PAYROLL EXPENSE	$1,206.00	$1,035.12	$1,242.90
10-005-58102	WORKERS COMPENSATION	$300.00	$1,201.35	-
10-005-58103	HEALTH INSURANCE	$11,177.00	$9,213.85	$12,446.13
10-005-58104	RETIREMENT	$14,513.00	$11,314.42	$14,194.81
10-005-58105	UNEMPLOYMENT INSURANCE	$125.00	$63.01	$100.00
10-005-58107	CELL PHONE STIPEND	$250.00	-	-
10-005-58108	EXTRA HELP	-	-	-
10-005-58109	CERTIFICATE PAY	-	-	-
10-005-58110	OVERTIME	-	-	-
10-005-58125	DENTAL INSURANCE	$600.00	$340.80	$500.00
10-005-58126	LIFE INSURANCE	$175.00	$92.00	$150.00
10-005-58127	PHYSICALS & GYM MEMBERSHIPS	-	-	-
10-005-58128	ACCRUED COMP & VACATION	-	-	-
10-005-58129	LONGEVITY PAY	$300.00	$300.00	$95.00
10-005-58130	VISION INSURANCE	$90.00	-	$90.00
SUPPLIES				
10-005-58200	POSTAGE & SHIPPING	$100.00	-	-
10-005-58201	OFFICE SUPPLIES	$1,000.00	$356.38	$1,000.00
10-005-58202	FLOWERS/GIFTS/PLAQUES	$1,000.00	-	-
10-005-58203	BASIC OPERATING SUPPLIES	$500.00	$124.85	$500.00
10-005-58204	PRINTING & BINDING	$2,000.00	$394.63	$75,000.00
10-005-58205	MINOR EQUIPMENT: OFFICE	$750.00	-	$750.00
10-005-58208	UNIFORMS & SUPPLIES	$2,000.00	-	$2,000.00
10-005-58265	BUILDING REPAIRS*	-	-	-
10-005-58266	MINOR EQUIPMENT: FIELD	$250.00	-	-
10-005-58267	OPERATING SUPPLIES NON CONSUMA	-	-	-
10-005-58269	PROMOTIONAL SUPPLIES	-	$2,130.00	-
UTILITIES				
10-005-58305	COMMUNICATION SERVICES	-	$4,027.70	$6,000.00
CONTRACTUAL SERVICES				
10-005-58400	TRAVEL & TRAINING	$12,000.00	$1,360.44	$10,000.00
10-005-58401	CONSULTANTS & PROFESSIONALS	$5,000.00	$2,335.00	$5,000.00
10-005-58402	ADVERTISING & LEGAL NOTICES	$2,500.00	$1,737.51	$2,500.00
10-005-58404	PROPERTY & LIABILITY	$8,000.00	$1,017.19	$2,500.00
10-005-58405	REPAIR & MAINTENANCE	-	-	-
10-005-58406	PROFESSIONAL LICENSE	$500.00	-	-
10-005-58407	DUES & MEMBERSHIPS	$12,000.00	$452.80	$4,000.00
10-005-58408	SPECIAL EVENTS	$25,000.00	$15,042.48	-
10-005-58409	PERMITS & APPLICATIONS	-	-	-
10-005-58411	PROPERTY DAMAGE	-	-	-
10-005-58414	CREDIT CARD CHARGES*	-	-	-
10-005-58415	FINES & PENALTIES	-	-	-

GENERAL FUND- LEGISLATIVE				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
10-005-58416	LEGAL/CITY ATTORNEY	$100,000.00	$328,807.80	$150,000.00
10-005-58418	CONTRACTUAL SERVICES	$5,000.00	$110.00	$500.00
10-005-58419	ELECTIONS ADMINISTRATION	$10,000.00	$11,727.24	$25,000.00
10-005-58424	ENGINEERING/CITY ENGINEER	-	-	-
10-005-58426	SOFTWARE*	$2,500.00	$2,525.00	$3,000.00
10-005-58427	COMPUTERS & TECH*	-	-	$2,000.00
10-005-58437	PUBLIC SAFETY ALERT SYSTEM	$1,000.00	$1,775.40	$2,000.00
10-005-58438	IT CONTRACT	$4,000.00	-	$20,000.00
10-005-58450	GOVERNMENT & MISC OPERATING	$1,500.00	-	$1,500.00
10-005-58451	EQUIPMENT RENTAL	-	-	-
10-005-58476	REIMBURSABLES & REFUNDS	-	-	-
10-005-58607	CAPITAL IMPROVEMENTS	-	-	-
10-005-58612	SOFTWARE	-	-	-
10-005-58624	EQUIPMENT PURCHASE	-	-	-
10-005-58705	INTERFUND TRANSFER	-	-	-
LEGISLATIVE TOTAL REVENUE		**$(1,050.00)**	**$(400.00)**	**-**
LEGISLATIVE TOTAL EXPENDITURES		**$308,554.30**	**$461,500.97**	**$427,886.26**

MUNICIPAL COURT

Fair • Efficient • Accessible Municipal Justice

ABOUT

Municipal Court administers Class C misdemeanor cases, dockets, fines and fees, court records, juvenile matters and related administrative responsibilities while providing professional and accessible service to defendants, attorneys, law enforcement and the community.

BY THE NUMBERS

883
Cases filed

810
Cases disposed

57
Court dockets

25
Juvenile cases

FY 2025-26 ACCOMPLISHMENTS

- Court Administrator Michelle Lowe achieved Level III Certified Municipal Court Clerk certification.
- Continued case processing, docket administration and juvenile case management.

FY 2026-27 GOALS

- Continue improving court service, compliance and case management.
- Maintain staff training and Texas Law Enforcement Telecommunication System responsibilities.

OUR TEAM

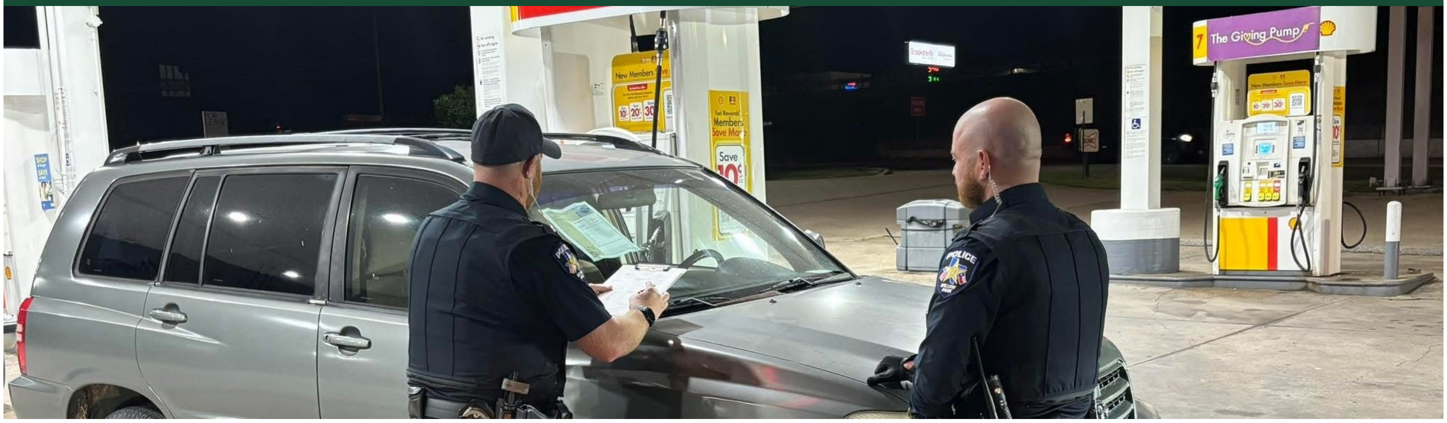
Michelle Lowe, Level III Certified Municipal Court Clerk - Court Administrator • Crystal Frazier, Level II Certified Municipal Court Clerk - Juvenile Case Manager • Josh Norrell, Municipal Court Judge • Ashley McSwain, Municipal Court Prosecutor

GENERAL FUND- MUNICIPAL COURT				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
REVENUE				
10-006-44050	COURT TECHNOLOGY	-	-	-
10-006-46042	MISCELLANEOUS	$(1,500.00)	-	-
10-006-46043	ADJUSTMENT TO REVENUE	-	-	-
10-006-46060	NON-PARKING	$(215,000.00)	$(75,113.01)	$(150,000.00)
10-006-46061	PARKING	$(1,000.00)	$(200.00)	$(500.00)
10-006-46062	WARRANTS/CAPIAS	$(500.00)	$(50.00)	$(100.00)
10-006-46063	STATE LAW - CLASS C	$(10,000.00)	$(2,853.74)	$(5,000.00)
10-006-46064	COURT ADMINISTRATION FEES	$(15,000.00)	$(7,448.66)	$(15,000.00)
10-006-46065	COURT SECURITY FEE	$(2,500.00)	-	-
10-006-46066	TIME PAYMENT	$(400.00)	-	-
10-006-46067	MC TECH FEE	$(6,700.00)	-	-
10-006-46069	BOND FORFITURE	-	-	-
10-006-46085	SEAT BELT	$(500.00)	-	-
10-006-46087	CREDIT CARD FEES	-	-	-
10-006-46092	NSF FEES	-	-	-
10-006-46102	TEEN COURT FEE	-	-	-
PERSONNEL				
10-006-58100	SALARIES	$118,240.51	$90,960.00	$129,790.02
10-006-58101	PAYROLL EXPENSE	$1,700.00	$1,519.91	$1,881.96
10-006-58102	WORKERS COMPENSATION	$575.00	$2,402.70	$2,500.00
10-006-58103	HEALTH INSURANCE	$22,353.00	$18,896.10	$24,892.26
10-006-58104	RETIREMENT	$20,621.00	$16,664.13	$21,493.23
10-006-58105	UNEMPLOYMENT INSURANCE	$250.00	$130.91	$250.00
10-006-58107	CELL PHONE STIPEND	$250.00	$415.40	$600.00
10-006-58108	EXTRA HELP	-	-	-
10-006-58109	CERTIFICATE PAY	$500.00	$368.20	$750.00
10-006-58110	OVERTIME	-	-	-
10-006-58125	DENTAL INSURANCE	$1,200.00	$693.65	$1,000.00
10-006-58126	LIFE INSURANCE	$350.00	$187.25	$350.00
10-006-58127	PHYSICALS & GYM MEMBERSHIPS	-	-	-
10-006-58128	ACCRUED COMP & VACATION	-	-	-
10-006-58129	LONGEVITY PAY	$600.00	$600.00	$1,040.00
10-006-58130	VISION INSURANCE	$200.00	$117.23	$200.00
10-006-58132	BAILIFF DUTIES	$2,000.00	$2,382.77	$3,000.00
SUPPLIES				
10-006-58200	POSTAGE & SHIPPING	-	-	-
10-006-58201	OFFICE SUPPLIES	$750.00	-	$750.00
10-006-58202	FLOWERS/GIFTS/PLAQUES	$250.00	-	-
10-006-58203	BASIC OPERATING SUPPLIES	-	-	-
10-006-58204	PRINTING & BINDING	-	-	-
10-006-58205	MINOR EQUIPMENT: OFFICE	-	-	-
10-006-58208	UNIFORMS & SUPPLIES	-	-	-
10-006-58214	CREDIT CARD CHARGES*	$15,000.00	$8,209.34	$15,000.00
10-006-58253	SAFETY EQUIPMENT & SUPPLIES	-	-	-
10-006-58265	BUILDING REPAIRS*	-	-	-
10-006-58267	OPERATING SUPPLIES NON CONSUMA	-	-	-
10-006-58268	SUBSCRIPTIONS & PUBLICATIONS	-	-	-
CONTRACTUAL SERVICES				
10-006-58400	TRAVEL & TRAINING	$3,000.00	$556.55	$3,000.00
10-006-58401	CONSULTANTS & PROFESSIONALS	-	-	-
10-006-58402	ADVERTISING & LEGAL NOTICES	-	-	-
10-006-58403	PRINTING & BINDING	-	-	-
10-006-58404	PROPERTY & LIABILITY	$1,500.00	$1,017.20	$2,000.00
10-006-58405	REPAIR & MAINTENANCE	-	-	-
10-006-58406	PROFESSIONAL LICENSE	$200.00	-	$200.00
10-006-58407	DUES & MEMBERSHIPS	$200.00	$130.00	$200.00
10-006-58408	SPECIAL EVENTS	-	-	-
10-006-58409	PERMITS & APPLICATIONS	-	-	-
10-006-58414	CREDIT CARD CHARGES*	-	-	-
10-006-58415	FINES & PENALTIES	-	-	-
10-006-58416	LEGAL/CITY ATTORNEY	$10,000.00	$6,750.00	$10,000.00
10-006-58418	CONTRACTUAL SERVICES	$250.00	-	-
10-006-58421	MUNICIPAL JUDGE	$20,000.00	$12,000.00	$20,000.00
10-006-58422	MAGISTRATE	$3,500.00	$1,600.00	$3,500.00
10-006-58426	SOFTWARE*	$1,500.00	$2,005.61	$3,000.00
10-006-58427	COMPUTERS & TECH*	-	-	$6,000.00
10-006-58438	IT CONTRACT	$4,140.00	-	$5,000.00
10-006-58441	JURY SERVICE	$200.00	-	$200.00
10-006-58450	GOVERNMENT & MISC OPERATING	-	-	-
10-006-58451	EQUIPMENT RENTAL	-	-	-

GENERAL FUND- MUNICIPAL COURT				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
10-006-58476	REIMBURSABLES & REFUNDS	-	-	-
MUNICIPAL COURT TOTAL REVENUE		**$(253,100.00)**	**$(85,665.41)**	**$(170,600.00)**
MUNICIPAL COURT TOTAL EXPENDITURES		**$229,329.51**	**$169,484.95**	**$258,597.46**

POLICE

Professional Policing • Public Safety • Community Partnership



ABOUT

The Willow Park Police Department provides 24-hour law-enforcement and public-safety services through patrol, emergency response, traffic enforcement, criminal investigations, crime prevention and community partnerships. The agency maintains Texas Police Chiefs Association Best Practices Recognition.

BY THE NUMBERS

2,244
Calls for service

233
Traffic crashes investigated

1,544
Traffic stops

6:32
Average response time

FY 2025-26 ACCOMPLISHMENTS

- Updated cameras, radios and the Records Management System to improve operational efficiency.
- Maintained Texas Police Chiefs Association Best Practices accreditation.
- Upgraded and placed departmental fleet vehicles into service.
- Applied for and received a state grant for officer protective vests.

FY 2026-27 GOALS

- Pursue staffing levels that better meet community service needs as resources allow.
- Continue officer training and internal development to support promotion from within, career growth and retention.
- Complete Texas Police Chiefs Association accreditation recertification.
- Create additional opportunities for Police Department interaction with the public and continued relationship building.

OUR TEAM

Chief of Police - Vacant / Recruitment Underway • Quincy Hamilton, Commander / Interim Chief • Bryan Goode, Sergeant • Trini Feggett, Sergeant • Brian Roberts, Sergeant • Heidi McDowell, Part-Time Detective / Evidence Technician • Patrol Officers and Cadets • Mayra Leach, Administrative Assistant

Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
GENERAL FUND- POLICE				
REVENUE				
10-007-46041	REFUNDS/BANK CREDITS	-	-	-
10-007-46042	MISCELLANEOUS	-	-	-
10-007-46046	OTHER REIMBURSEABLES	-	-	-
10-007-46047	BOND PROCEEDS	-	-	-
10-007-46050	POLICE TRAINING	$(1,000.00)	-	-
10-007-46051	POLICE CONTRIBUTIONS	-	-	-
10-007-46053	ACCIDENT REPORTS	$(500.00)	$(1,261.80)	$(1,000.00)
10-007-46087	CREDIT CARD FEES	$(3,000.00)	$(2,409.14)	$(3,000.00)
10-007-46088	SALE OF ASSETS	$(5,000.00)	-	-
10-007-46093	GRANT FUNDS	-	$(5,531.31)	-
10-007-46095	ALARM PERMIT FEES	$(300.00)	$(150.00)	$(200.00)
10-007-46097	FOUND PROPERTY	-	-	-
10-007-46098	DISPOSITION OF PROPERTY	-	-	-
10-007-46103	SCHOOL RESOURCE OFFICER FUNDING	$(65,000.00)	$(69,780.36)	-
10-007-46110	OPIOID ABATEMENT FUNDS	$(1,000.00)	$(2,065.28)	-
10-007-50506	CID ACTIVITIES	-	-	-
PERSONNEL				
10-007-58100	SALARIES	$1,346,109.00	$788,796.27	$1,209,033.04
10-007-58101	PAYROLL EXPENSE	$22,135.00	$12,374.52	$16,971.09
10-007-58102	WORKERS COMPENSATION	$75,000.00	$20,422.93	$25,000.00
10-007-58103	HEALTH INSURANCE	$190,002.00	$123,632.59	$186,691.99
10-007-58104	RETIREMENT	$266,235.00	$143,577.36	$193,821.54
10-007-58105	UNEMPLOYMENT INSURANCE	$1,500.00	$1,082.07	$1,500.00
10-007-58107	CELL PHONE STIPEND	-	-	-
10-007-58108	EXTRA HELP	-	-	-
10-007-58109	CERTIFICATE PAY	$16,000.00	$10,981.41	$16,000.00
10-007-58110	OVERTIME	$60,000.00	$56,093.25	$60,000.00
10-007-58125	DENTAL INSURANCE	$12,000.00	$4,573.27	$10,000.00
10-007-58126	LIFE INSURANCE	$3,200.00	$1,202.37	$3,000.00
10-007-58127	PHYSICALS & GYM MEMBERSHIPS	$2,000.00	$235.00	$500.00
10-007-58128	ACCRUED COMP & VACATION	-	-	-
10-007-58129	LONGEVITY PAY	$6,000.00	$4,500.00	$2,695.00
10-007-58130	VISION INSURANCE	$1,700.00	$772.95	$1,500.00
SUPPLIES				
10-007-58200	POSTAGE & SHIPPING	$350.00	$22.05	$350.00
10-007-58201	OFFICE SUPPLIES	$5,600.00	$1,753.77	$5,000.00
10-007-58202	FLOWERS/GIFTS/PLAQUES	$450.00	-	-
10-007-58203	BASIC OPERATING SUPPLIES	$3,000.00	$650.95	$3,000.00
10-007-58204	PRINTING & BINDING	-	$120.00	-
10-007-58205	MINOR EQUIPMENT: OFFICE	$5,000.00	$2,687.93	$5,000.00
10-007-58206	MV OILS, LUBRICANTS & FLUIDS	$500.00	$119.88	$1,000.00
10-007-58207	MV REPAIR & MAINTENANCE	$20,000.00	$13,122.52	$20,000.00
10-007-58208	UNIFORMS & SUPPLIES	$20,000.00	$8,123.73	$20,000.00
10-007-58214	CREDIT CARD CHARGES*	$1,500.00	$511.63	$1,000.00
10-007-58227	ICE & INCLEMENT WEATHER	-	$459.91	-
10-007-58253	SAFETY EQUIPMENT & SUPPLIES	$3,000.00	$27,629.39	$5,000.00
10-007-58260	BUILDING & FACILITIES REPAIRS	$6,500.00	$13,135.00	$10,000.00
10-007-58265	BUILDING REPAIRS*	$10,000.00	$12,361.53	$15,000.00
10-007-58266	MINOR EQUIPMENT: FIELD	$20,000.00	$21,054.82	$20,000.00
10-007-58267	OPERATING SUPPLIES NON CONSUMA	$1,000.00	-	$1,000.00
10-007-58268	SUBSCRIPTIONS & PUBLICATIONS	$2,500.00	$2,030.10	$2,500.00
10-007-58270	MV FUEL	$40,000.00	$29,956.18	$50,000.00
10-007-58271	MV TIRES, TUBES & BATTERIES	$10,000.00	$5,933.49	$10,000.00
10-007-58275	SPECIAL EVENTS	$1,000.00	$88.92	$500.00
10-007-58276	AMMUNITION & WEAPONS RELATED	$13,000.00	$225.78	$10,000.00
UTILITIES				
10-007-58302	TELEPHONE	-	-	-
10-007-58303	LONG DISTANCE TELEPHONE	-	-	-
10-007-58304	MOBILE TELEPHONE	-	-	-
10-007-58305	COMMUNICATION SERVICES	$5,000.00	$9,453.43	$10,000.00
CONTRACTUAL SERVICES				
10-007-58400	TRAVEL & TRAINING	$10,000.00	$13,872.06	$15,000.00
10-007-58401	CONSULTANTS & PROFESSIONALS	-	-	-
10-007-58402	ADVERTISING & LEGAL NOTICES	$1,000.00	-	-
10-007-58403	PRINTING & BINDING	-	-	-
10-007-58404	PROPERTY & LIABILITY	$35,000.00	$32,797.08	$45,000.00
10-007-58405	REPAIR & MAINTENANCE	-	-	-
10-007-58407	DUES & MEMBERSHIPS	$2,000.00	$570.62	$1,500.00
10-007-58408	SPECIAL EVENTS	-	-	-
10-007-58409	PERMITS & APPLICATIONS	-	-	-

GENERAL FUND- POLICE				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
10-007-58410	LAB TESTING	$6,000.00	$(345.50)	$6,000.00
10-007-58411	PROPERTY DAMAGE	-	-	-
10-007-58414	CREDIT CARD CHARGES*	-	-	-
10-007-58415	FINES & PENALTIES	-	-	-
10-007-58416	LEGAL/CITY ATTORNEY	-	-	$5,000.00
10-007-58418	CONTRACTUAL SERVICES	$125,000.00	$79,845.40	$100,000.00
10-007-58420	INMATE HOUSING	$1,000.00	$683.90	$1,000.00
10-007-58426	SOFTWARE*	$40,000.00	$29,457.97	$40,000.00
10-007-58427	COMPUTERS & TECH*	$10,000.00	-	$20,000.00
10-007-58429	ACCURINT	-	-	-
10-007-58437	PUBLIC SAFETY ALERT SYSTEM	-	$1,775.40	$2,000.00
10-007-58438	IT CONTRACT	$1,000.00	-	$10,000.00
10-007-58450	GOVERNMENT & MISC OPERATING	$600.00	$2,007.21	$500.00
10-007-58451	EQUIPMENT RENTAL	-	$3,856.66	-
10-007-58452	VEHICLE LEASE	$208,305.00	$70,403.39	$200,000.00
10-007-58453	REPAIR & MAINTENANCE - OTHER	-	$2.60	-
10-007-58460	POLICE CONTRIBUTIONS SPENT	-	-	-
10-007-58462	ANIMAL CONTROL	$50,000.00	$27,225.00	$55,000.00
10-007-58476	REIMBURSABLES & REFUNDS	-	-	-
CAPITAL PROJECTS				
10-007-58601	VEHICLE EQUIPMENT	$25,000.00	$16,992.33	-
10-007-58602	TECHNOLOGY PROJECTS	-	-	-
10-007-58606	CAPITAL PROJECTS CONTRACTS	-	-	-
10-007-58612	SOFTWARE	-	-	-
10-007-58624	EQUIPMENT PURCHASE	-	-	-
10-007-58705	INTERFUND TRANSFER	-	-	-
10-007-58758	TRANSFER TO FIRST RESPONDER FU	-	-	-
10-007-58759	TRANSFER TO LEOSE FUND	-	-	-
POLICE TOTAL REVENUE		**$(75,800.00)**	**$(81,197.89)**	**$(4,200.00)**
POLICE TOTAL EXPENDITURE		**$2,685,186.00**	**$1,596,829.12**	**$2,417,062.65**

CITY SERVICES

Shared Facilities • Technology • Grounds • Organization-Wide Support

ABOUT

City Services centrally accounts for shared facilities, services, equipment and operating costs that benefit multiple departments, including utilities, technology, communications, insurance, building maintenance and grounds/property maintenance.

BY THE NUMBERS

$316K
FY 2026-27 budget

$65K
Electricity

$30K
Citywide software

$25K
Facility repairs

FY 2025-26 ACCOMPLISHMENTS

- Installed and decorated the City's Christmas tree and holiday park lighting.
- Hosted the Christmas tree lighting event.
- Supported organization-wide facilities, technology and shared operating needs.

FY 2026-27 GOALS

- Realign mowing costs to better reflect where services are provided.
- Use brush-hog equipment to bring selected mowing and property maintenance in-house.
- Continue coordinated maintenance of shared facilities, technology and operational services.

GENERAL FUND- CITY SERVICES

Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
REVENUE				
10-008-46041	REFUNDS/BANK CREDITS	-	-	-
10-008-46042	MISCELLANEOUS	-	-	-
10-008-46047	BOND PROCEEDS	-	-	-
10-008-46049	ROOM RENTAL - COMMUNITY	-	-	-
10-008-46050	DO NOT USE THIS ACCOUNT	-	-	-
10-008-46088	SALE OF ASSETS	-	-	-
10-008-46100	FROM GENERAL FUND RESERVES	-	-	-
10-008-46107	CODE ENFORCEMENT FEES	-	$(1,350.00)	-
SUPPLIES				
10-008-58200	POSTAGE & SHIPPING	-	-	-
10-008-58201	OFFICE SUPPLIES	-	$33.70	-
10-008-58202	FLOWERS/GIFTS/PLAQUES	-	-	-
10-008-58203	BASIC OPERATING SUPPLIES	$1,500.00	$368.53	$1,500.00
10-008-58204	PRINTING & BINDING	-	$1,698.61	-
10-008-58205	MINOR EQUIPMENT: OFFICE	$1,000.00	$1,020.00	$1,000.00
10-008-58207	MV REPAIR & MAINTENANCE	$1,000.00	$984.00	$1,500.00
10-008-58208	UNIFORMS & SUPPLIES	-	-	-
10-008-58214	CREDIT CARD CHARGES*	-	$0.54	-
10-008-58222	MINOR TOOLS	-	-	-
10-008-58223	EQUIPMENT	-	-	-
10-008-58224	MISC. TOOLS/SUPPLIES	-	-	-
10-008-58253	SAFETY EQUIPMENT & SUPPLIES	$500.00	-	$500.00
10-008-58260	BUILDING & FACILITIES REPAIRS	$25,000.00	$7,420.12	$25,000.00
10-008-58263	PUBLIC WORKS BUILDING	-	-	-
10-008-58265	BUILDING REPAIRS*	$5,000.00	$9,107.56	$10,000.00
10-008-58266	MINOR EQUIPMENT: FIELD	$1,500.00	-	-
10-008-58267	OPERATING SUPPLIES NON CONSUMA	-	-	-
10-008-58268	SUBSCRIPTIONS & PUBLICATIONS	-	-	-
10-008-58270	MV FUEL	-	-	$2,500.00
10-008-58271	MV TIRES, TUBES & BATTERIES	-	-	$500.00
10-008-58275	SPECIAL EVENTS	-	$172.79	-
10-008-58278	EMERGENCY RESPONSE SUPPLIES	-	-	-
UTILITIES				
10-008-58300	ELECTRICITY	$55,000.00	$50,846.97	$65,000.00
10-008-58301	NATURAL GAS	$10,000.00	$8,936.39	$12,000.00
10-008-58302	TELEPHONE	$2,500.00	$703.92	$1,500.00
10-008-58303	LONG DISTANCE TELEPHONE	-	-	-
10-008-58304	MOBILE TELEPHONE	-	$397.11	$500.00
10-008-58305	COMMUNICATION SERVICES	$15,000.00	$10,611.93	$15,000.00
CONTRACTUAL SERVICES				
10-008-58400	TRAVEL & TRAINING	$3,000.00	$555.10	$3,000.00
10-008-58401	CONSULTANTS & PROFESSIONALS	$1,000.00	-	-
10-008-58402	ADVERTISING & LEGAL NOTICES	$15,000.00	$556.03	$1,000.00
10-008-58404	PROPERTY & LIABILITY	$16,000.00	$18,662.86	$20,000.00
10-008-58405	REPAIR & MAINTENANCE	$250.00	$1,003.97	$1,500.00
10-008-58407	DUES & MEMBERSHIPS	$8,000.00	$2,088.96	$4,000.00
10-008-58408	SPECIAL EVENTS- EXTERNAL CONT	$20,000.00	$2,650.28	-
10-008-58412	OTHER RENTAL	-	$266.35	-
10-008-58414	CREDIT CARD CHARGES*	-	-	-
10-008-58415	FINES & PENALTIES	-	-	-

GENERAL FUND- CITY SERVICES				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
10-008-58418	CONTRACTUAL SERVICES	$15,000.00	$67,668.56	$15,000.00
10-008-58424	ENGINEERING/CITY ENGINEER	-	-	-
10-008-58425	SOLID WASTE COLLECTION	-	$18,323.84	-
10-008-58426	SOFTWARE*	$30,000.00	$20,280.29	$30,000.00
10-008-58427	COMPUTERS & TECH*	$3,000.00	$370.00	$14,000.00
10-008-58433	CLEANING SERVICE	-	-	$20,000.00
10-008-58438	IT CONTRACT	$5,000.00	$29,795.74	-
10-008-58450	GOVERNMENT & MISC OPERATING	$1,000.00	-	$1,000.00
10-008-58451	EQUIPMENT RENTAL	-	-	-
10-008-58452	VEHICLE LEASE	-	$382.97	-
10-008-58453	REPAIR & MAINTENANCE - OTHER	$3,000.00	-	$3,000.00
10-008-58464	EQUIPMENT ANNUAL	-	-	-
10-008-58476	REIMBURSABLES & REFUNDS	-	-	-
10-008-58478	MOWING EXPENSES	$80,000.00	-	$60,000.00
10-008-58479	LANDSCAPING CONTRACT	-	$72,340.00	-
CAPITAL PROJECTS				
10-008-58624	EQUIPMENT PURCHASE	-	$1,086.00	$7,000.00
CITY SERVICES TOTAL REVENUE		**-**	**$(1,350.00)**	**-**
CITY SERVICES TOTAL EXPENDITURES		**$318,250.00**	**$328,333.12**	**$316,000.00**

PARKS

Public Spaces • Recreation • Grounds Maintenance

ABOUT

The Parks budget supports maintenance and care of Willow Park's public parks and recreational spaces. Contracted mowing and Public Works support provide grounds maintenance, repairs, inspections and improvements throughout the park system.

BY THE NUMBERS

4
Parks

39
Total acres

30
Kings Gate Park acres

5
Nature Scape Park acres

FY 2025-26 ACCOMPLISHMENTS

- Completed mulch and inspection work at Kings Gate Park.
- Repurposed City Hall landscaping plants at Pfc. Paul Balint Jr. Memorial Park.

FY 2026-27 GOALS

- Continue maintenance, mowing and tree trimming.
- Continue playground and park inspections and repairs.
- Continue development of the City's hike and bike trail system.

OUR TEAM

Pfc. Paul Balint Jr. Memorial Park • Kings Gate Park • Cross Timbers Park • Nature Scape Park

GENERAL FUND- PARKS				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
REVENUE				
10-009-45009	PARKS DONATIONS	-	-	-
PERSONNEL				
10-009-58100	SALARIES	-	$47,880.00	-
10-009-58101	PAYROLL EXPENSE	-	$688.54	-
10-009-58102	WORKERS COMPENSATION	-	-	-
10-009-58103	HEALTH INSURANCE	-	$74.48	-
10-009-58104	RETIREMENT	-	$8,357.78	-
10-009-58105	UNEMPLOYMENT INSURANCE	-	$63.00	-
10-009-58107	CELL PHONE STIPEND	-	-	-
10-009-58108	EXTRA HELP	-	-	-
10-009-58109	CERTIFICATE PAY	-	-	-
10-009-58110	OVERTIME	-	-	-
10-009-58125	DENTAL INSURANCE	-	$323.76	-
10-009-58126	LIFE INSURANCE	-	$87.40	-
10-009-58128	ACCRUED COMP& VACATION	-	-	-
10-009-58129	LONGEVITY PAY	-	$300.00	-
10-009-58130	VISION INSURANCE	-	$54.72	-
SUPPLIES				
10-009-58265	FACILITIES MAINT SUPPLIES	$10,000.00	-	-
10-009-58275	SPECIAL EVENTS	$10,000.00	$7,500.00	-
CONTRACTUAL SERVICES				
10-009-58401	CONSULTANTS & PROFESSIONALS	$10,000.00	-	-
10-009-58418	CONTRACTUAL SERVICES	-	-	-
10-009-58424	ENGINEERING/CITY ENGINEER	-	-	-
10-009-58426	SOFTWARE*	-	-	-
10-009-58454	PARKS MAINTENANCE	$50,000.00	$20,737.07	$75,000.00
10-009-58461	PARKS & ROADS DONATIONS PAID	-	-	-
CAPITAL PROJECTS				
10-009-58609	PARKS IMPROVEMENTS	$15,000.00	$14,252.73	$20,000.00
PARKS TOTAL REVENUE		**-**	**-**	**-**
PARKS TOTAL EXPENDITURES		**$95,000.00**	**$100,319.48**	**$95,000.00**

STREETS

Maintenance • Repairs • Signs • Long-Term Improvement

ABOUT

The street system is maintained by Public Works through routine roadway maintenance and repairs, sign and right-of-way maintenance, service-request response and coordination of larger roadway projects with contractors, engineers, Parker County and other agencies.

BY THE NUMBERS

66

Miles of Streets Maintained

738

Street segments (City blocks)

$140K

FY 2026-27 budget

FY 2025-26 ACCOMPLISHMENTS

- Advanced Transportation Alternatives Grant work for sidewalks.
- Applied for a Texas Green Ribbon Grant to support beautification improvements along the Interstate 20 corridor.
- Continued roadway maintenance and coordination with utility and capital projects.

FY 2026-27 GOALS

- Develop and prioritize a long-term street improvement program.
- Continue preventative maintenance and targeted repairs.
- Coordinate street work with water, wastewater, drainage and development projects where practical.

OUR TEAM

Service provided by the Public Works team

GENERAL FUND- STREETS				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
SUPPLIES				
10-010-58210	TRAFFIC & STREET SIGNS	$10,000.00	$1,604.04	$2,500.00
10-010-58225	ASPHALT MATERIALS	$50,000.00	$5,922.45	$50,000.00
10-010-58226	ROAD BASE MATERIALS - PAVING	$30,000.00	-	-
10-010-58227	ICE & INCLEMENT WEATHER	$4,500.00	-	$20,000.00
10-010-58251	BARRICADES/MARKERS	$2,500.00	$42.57	$2,500.00
CONTRACTUAL SERVICES				
10-010-58401	CONSULTANTS & PROFESSIONALS	$1,500.00	-	-
10-010-58413	CONTRACT STREET REPAIR	$50,000.00	-	$50,000.00
10-010-58424	ENGINEERING/CITY ENGINEER	-	-	-
10-010-58603	STREET IMPROVEMENTS	$45,000.00	$1,584.70	-
STREET TOTAL REVENUE		**-**	**-**	**-**
STREET TOTAL EXPENDITURES		**$193,500.00**	**$9,153.76**	**$125,000.00**

HOTEL OCCUPANCY TAX FUND

Restricted Revenue • Tourism • Visitor Promotion

ABOUT

The Hotel Occupancy Tax Fund accounts for restricted revenue collected from qualifying lodging activity. Municipal Hotel Occupancy Tax revenue must promote tourism and the hotel and convention industry and satisfy an authorized use under Texas law.

BY THE NUMBERS

7%
Municipal HOT rate

$190K
FY 2026-27 revenue

$200K
FY 2026-27 expenditures

$10K
Use of fund balance

FY 2025-26 ACCOMPLISHMENTS

- Implemented a sponsorship application and approval process for qualifying Hotel Occupancy Tax expenditures.
- Supported tourism advertising, visitor promotion and qualifying community activities.

FY 2026-27 GOALS

- Use Hotel Occupancy Tax revenue only for qualifying tourism-related purposes.
- Continue transparent review of sponsorships and tourism-promotion expenditures.
- Support advertising, arts, historic preservation, qualifying events/facilities and visitor-directional signage when statutory requirements are met.

HOTEL OCCUPANCY TAX FUND BUDGET

Restricted Special Revenue Fund

FY 2026-27 FINANCIAL SUMMARY

Projected Revenue	**$190,000**
Budgeted Expenditures	**$200,000**
Net Change	**$-10,000**
Fund Classification	**Restricted Special Revenue Fund**

BUDGET NOTES

- Budget uses $10,000 of available fund balance.
- Authorized uses include tourism advertising and promotion, convention/visitor information, convention registration, promotion of the arts, qualifying historic preservation, qualifying sporting-event/facility expenditures and visitor-directional signage.
- Expenditures must satisfy applicable tourism requirements under Texas Tax Code Chapter 351.

DRAINAGE

Stormwater • Conveyance • Maintenance • Flood Reduction

ABOUT

The Drainage Fund supports maintenance and improvement of channels, culverts, roadside drainage and related stormwater infrastructure used to convey runoff, reduce localized flooding and protect public and private property.

BY THE NUMBERS

170

Structures / culverts

2

Drainage improvement phases

$371K

FY 2026-27 expenditures

FY 2025-26 ACCOMPLISHMENTS

- Began the Kings Gate Road Bridge Replacement Project.
- Continued routine drainage maintenance and improvement work.

FY 2026-27 GOALS

- Complete the Drainage Capital Improvement Plan.
- Complete the Kings Gate Road Bridge Replacement Project.
- Continue routine maintenance and prioritize recurring problem areas.

OUR TEAM

Service provided by the Public Works team

DRAINAGE FUND BUDGET

Restricted Drainage Fund

FY 2026-27 FINANCIAL SUMMARY

Projected Revenue	**$425,000**
Budgeted Expenditures	**$371,275**
Net Change	**$53,725**
Fund Classification	**Restricted Drainage Fund**

BUDGET NOTES

- FY 2026-27 budget provides a projected $53,725 positive change in fund balance before other adjustments.
- Funding supports stormwater maintenance, engineering and capital improvements.
- Drainage operations are coordinated by Public Works with engineering and contracted support as needed.

WATER

Safe Water • Reliable Infrastructure • Responsive Service

ABOUT

The Water Fund provides safe and reliable drinking water through City groundwater wells and purchased surface water from Fort Worth. Public Works operates and maintains wells, pump stations, storage, distribution mains, meters and related infrastructure.

BY THE NUMBERS

2,369
Active utility accounts

26
Water wells

74
Miles of water main

3.5 MGD
Fort Worth capacity

FY 2025-26 ACCOMPLISHMENTS

- Replaced several large sections of aging, leaking water-main infrastructure.
- Pursued grant opportunities for infrastructure improvements and future Public Works projects.

FY 2026-27 GOALS

- Complete planned capital improvements on schedule and within approved budgets.
- Reduce water loss through leak detection, meter testing/replacement and prompt repair.
- Improve response times for customer-service and infrastructure work orders.
- Maintain regulatory compliance and reliable service.

OUR TEAM

Public Works Crew and Robyn Collette, Utility Clerk • Licensed Water Operators: Michelle Guelker - Class A Water Operator; Chase McBride - Class B Groundwater; Michael Burroughs, Michael Spraggins, Andrew Smith and Nathan Withers - Class C Groundwater; Tyler Duncan - Class C Water Distribution

ENTERPRISE FUND- WATER				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
REVENUE				
20-020-45000	USER CHARGES	$(3,400,000.00)	$(2,215,813.71)	$(3,250,000.00)
20-020-45001	PENALTIES	$(35,000.00)	$(19,675.50)	$(30,000.00)
20-020-45002	NEW ACCOUNT FEES	$(15,000.00)	$(8,820.00)	$(10,000.00)
20-020-45003	TAP FEES	$(3,000.00)	$(4,000.00)	$(3,000.00)
20-020-45004	IMPACT FEES	$(125,000.00)	$(173,410.00)	$(125,000.00)
20-020-45005	INTEREST REVENUE	$(125,000.00)	$(78,254.55)	$(100,000.00)
20-020-45007	METER FEE	$(25,000.00)	$(31,010.27)	$(25,000.00)
20-020-45008	METER BOX FEE	$(5,000.00)	$(1,380.57)	$(2,500.00)
20-020-45009	DEVELOPMENT CONTRIBUTION/DEPOS	-	-	-
20-020-45010	SURETY BOND FORFITURE	-	-	-
20-020-45030	RECONNECT FEES	$(15,000.00)	$(7,500.00)	$(10,000.00)
20-020-45031	NSF FEES	$(1,200.00)	$(720.00)	$(750.00)
20-020-45032	REIMBURSEMENT FOR REPAIRS	-	$(277.10)	-
20-020-45041	REFUNDS/ BANK CREDITS	-	$(15.28)	-
20-020-45042	MISCELLANEOUS REVENUE	$(1,200.00)	$(175.00)	-
20-020-45043	ADJUSTMENT TO REVENUE	-	-	-
20-020-45045	GAIN OR LOSS ON SALE OF FIXED	-	-	-
20-020-45046	OTHER REIMBURSABLES.	-	-	-
20-020-45047	BALANCE OFFSET	-	-	-
20-020-45048	BORE FEES	-	$(500.00)	-
20-020-45049	GRANT REVENUE	-	-	-
20-020-45051	SALE OF RECYCLED MATERIALS	-	-	-
20-020-45053	SITE DEVELOPMENT INSPECTIONS	-	$(520.00)	-
20-020-46005	INTEREST REVENUE	-	-	-
20-020-46087	CREDIT CARD FEES	-	-	-
20-020-46088	SALE OF ASSETS	-	-	-
20-020-48705	TRANSFER IN	-	-	-
20-020-48756	2019 COOS - TWDB - FT WORTH WT	$(244,372.00)	$(226,606.80)	$(244,204.80)
20-020-48757	WP CO S21	$(161,400.00)	$(119,676.00)	$(161,460.00)
PERSONNEL				
20-020-58100	SALARIES	$850,000.00	$626,701.23	$721,136.92
20-020-58101	PAYROLL EXPENSE	$12,259.00	$10,558.54	$8,286.15
20-020-58102	WORKERS COMPENSATION	$17,000.00	$13,214.84	$17,000.00
20-020-58103	HEALTH INSURANCE	$157,000.00	$101,281.96	$140,018.99
20-020-58104	RETIREMENT	$150,000.00	$115,111.76	$94,633.49
20-020-58105	UNEMPLOYMENT INSURANCE	$1,500.00	$817.54	$1,500.00
20-020-58107	CELL PHONE STIPEND	$4,500.00	$3,343.97	$4,500.00
20-020-58108	EXTRA HELP	-	-	-
20-020-58109	CERTIFICATE PAY	$7,000.00	$1,846.00	$5,000.00
20-020-58110	OVERTIME	$32,000.00	$23,987.63	$32,000.00
20-020-58125	DENTAL INSURANCE	$5,500.00	$3,524.77	$5,500.00
20-020-58126	LIFE INSURANCE	$1,600.00	$900.03	$1,600.00
20-020-58127	PHYSICALS & GYM MEMBERSHIPS	-	-	-
20-020-58128	ACCRUED COMP & VACATION	-	-	-
20-020-58129	LONGEVITY PAY	$3,600.00	$3,000.00	$3,200.00
20-020-58130	VISION INSURANCE	$850.00	$537.24	$850.00
SUPPLIES				
20-020-58200	POSTAGE & SHIPPING	$5,000.00	-	$2,500.00
20-020-58201	OFFICE SUPPLIES	$5,000.00	$1,081.56	$5,000.00
20-020-58202	FLOWERS/GIFTS/PLAQUES	$300.00	-	-
20-020-58203	BASIC OPERATING SUPPLIES	$2,000.00	$558.49	$2,000.00
20-020-58204	PRINTING & BINDING	-	$436.18	$500.00
20-020-58205	MINOR EQUIPMENT: OFFICE	$3,000.00	$200.00	$3,000.00
20-020-58207	MV REPAIR & MAINTENANCE	$10,400.00	$6,645.39	$15,000.00
20-020-58208	UNIFORMS & SUPPLIES	$6,000.00	$3,649.63	$6,000.00
20-020-58211	WATER SUPPLIES	$100.00	$7,450.37	-
20-020-58214	CREDIT CARD CHARGES*	$100,000.00	$148,206.36	$200,000.00
20-020-58222	MINOR TOOLS	$5,000.00	$920.62	$5,000.00
20-020-58223	EQUIPMENT	$3,000.00	$2,835.68	$3,000.00
20-020-58224	MISC. TOOLS/SUPPLIES	$4,000.00	$3,983.30	$4,000.00
20-020-58226	ROAD BASE MATERIALS - PAVING	-	-	-
20-020-58227	ICE & INCLEMENT WEATHER	-	-	-
20-020-58230	CHEMICALS	$25,000.00	$13,698.63	$25,000.00
20-020-58231	WATER METERS	$20,000.00	$67,930.76	$75,000.00
20-020-58232	FIRE HYDRANTS	$10,000.00	-	$10,000.00
20-020-58233	ROAD BASE MATERIAL - MAIN BREA	-	-	-
20-020-58234	SAND	$2,000.00	-	$20,000.00
20-020-58235	TOP SOIL	-	-	-
20-020-58253	SAFETY EQUIPMENT & SUPPLIES	$1,500.00	-	$1,500.00
20-020-58260	BUILDING & FACILITIES REPAIRS	$3,000.00	$1,573.37	$3,000.00

ENTERPRISE FUND- WATER				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
20-020-58265	BUILDING REPAIRS*	$500.00	$(1,481.40)	$500.00
20-020-58266	MINOR EQUIPMENT: FIELD	$1,500.00	$1,208.69	$1,500.00
20-020-58267	OPERATING SUPPLIES NON CONSUMA	-	-	-
20-020-58268	SUBSCRIPTIONS & PUBLICATIONS	$750.00	-	-
20-020-58270	MV FUEL	$50,000.00	$22,756.72	$35,000.00
20-020-58275	SPECIAL EVENTS	-	-	-
20-020-58277	WATERLINE REPAIR MATERIALS	-	-	$50,000.00
20-020-58281	WATER DISTRIBUTION SUPPLIES	$100,000.00	$37,242.27	$25,000.00
20-020-58282	WATER PRODUCTION SUPPLIES	$10,000.00	$1,213.36	$10,000.00
UTILITIES				
20-020-58300	ELECTRICITY	$100,000.00	$112,627.59	$150,000.00
20-020-58301	NATURAL GAS	$500.00	$502.22	$600.00
20-020-58302	TELEPHONE	-	-	-
20-020-58303	LONG DISTANCE TELEPHONE	-	-	-
20-020-58304	MOBILE TELEPHONE	$5,700.00	$1,624.32	$2,000.00
20-020-58305	COMMUNICATION SERVICES	$5,000.00	$2,225.12	$5,000.00
CONTRACTED SERVICES				
20-020-58400	TRAVEL & TRAINING	$7,500.00	$5,365.67	$6,500.00
20-020-58401	CONSULTANTS & PROFESSIONALS	$5,000.00	-	$5,000.00
20-020-58402	ADVERTISING & LEGAL NOTICES	$1,000.00	$545.50	$1,000.00
20-020-58403	PRINTING & BINDING	-	-	-
20-020-58404	PROPERTY & LIABILITY	$45,000.00	$39,112.75	$45,000.00
20-020-58405	REPAIR & MAINTENANCE	-	$12,450.00	$20,000.00
20-020-58406	PROFESSIONAL LICENSE	-	-	$1,000.00
20-020-58407	DUES & MEMBERSHIPS	-	-	-
20-020-58408	SPECIAL EVENTS	-	-	-
20-020-58409	PERMITS & APPLICATIONS	$10,000.00	$6,751.95	$10,000.00
20-020-58410	LAB TESTING	$20,000.00	$6,332.91	$15,000.00
20-020-58411	PROPERTY DAMAGE	$2,500.00	-	-
20-020-58412	OTHER RENTAL	-	-	-
20-020-58414	CREDIT CARD CHARGES*	$20,000.00	-	-
20-020-58415	FINES & PENALTIES	-	-	-
20-020-58416	LEGAL/CITY ATTORNEY	$150,000.00	$183,703.61	$250,000.00
20-020-58417	ACCOUNTING & AUDITOR	$17,500.00	$11,583.33	$15,000.00
20-020-58418	CONTRACTUAL SERVICES	$20,000.00	$15,756.65	$20,000.00
20-020-58424	ENGINEERING/CITY ENGINEER	$50,000.00	$18,150.00	$50,000.00
20-020-58425	SOLID WASTE COLLECTION	$2,000.00	-	-
20-020-58426	SOFTWARE*	$30,000.00	$21,438.03	$30,000.00
20-020-58427	COMPUTERS & TECH*	$5,000.00	-	$5,000.00
20-020-58437	PUBLIC SAFETY ALERT SYSTEM	-	$1,775.40	$2,500.00
20-020-58438	IT CONTRACT	$2,000.00	-	$25,000.00
20-020-58442	WATER MAIN MAINTENANCE	$10,000.00	$10,573.96	-
20-020-58443	WELL SITE MAINTENANCE	$25,000.00	$49,016.34	$75,000.00
20-020-58444	EQUIPMENT MAINTENANCE	$5,000.00	$235.32	$5,000.00
20-020-58447	WATER TANK MAINTENANCE	$40,000.00	$40,355.00	$45,000.00
20-020-58448	BUILDING MAINT - WELL SITES	$3,000.00	-	$3,000.00
20-020-58450	GOVERNMENT & MISC. OPERATING	-	-	-
20-020-58451	EQUIPMENT RENTAL	$5,000.00	$2,652.41	$5,000.00
20-020-58452	VEHICLE LEASE	$75,000.00	$71,290.45	$75,000.00
20-020-58469	WATER DISTRIBUTION CONTRACTUAL	-	-	-
20-020-58470	WATER PRODUCTION CONTRACTUAL	$10,000.00	$2,511.00	-
20-020-58476	REIMBURSABLES & REFUNDS	-	-	-
CAPITAL OUTLAY				
20-020-58600	OFFICE EQUIPMENT	-	-	-
20-020-58601	VEHICLE EQUIPMENT	-	-	-
20-020-58602	TECHNOLOGY PROJECTS	-	-	-
20-020-58604	EQUIPMENT: HEAVY	-	-	-
20-020-58606	CAPITAL PROJECTS CONTRACTS	-	-	$20,000.00
20-020-58607	CAPITAL IMPROVEMENTS	-	-	-
20-020-58610	FACILITIES: CITY BUILDINGS	-	-	-
20-020-58611	WATER PURCHASES	$400,000.00	$269,651.27	$400,000.00
20-020-58612	SOFTWARE	-	-	-
20-020-58613	PROMOTIONAL MARKETING	-	-	-
20-020-58641	PREDETERMINED PROJECT EXPENDIT	-	-	-
20-020-58646	UTILITIES: WATER DISTRIBUTION	-	-	-
20-020-58647	UTILITIES: WATER PRODUCTION	-	-	-
20-020-58648	WELL REPLACEMENT	-	-	-
20-020-58652	LAND ACQUISITION	-	-	-
TRANSFERS & RESTRICTED FUNDS				
20-020-58705	INTERFUND TRANSFER	-	-	-
20-020-58715	BOND INTEREST	-	-	-

ENTERPRISE FUND- WATER				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
20-020-58716	PAYING AGENT FEES	-	$1,500.00	-
20-020-58717	DEPRECIATION EXPENSE	-	-	-
20-020-58719	INTEREST	-	-	-
20-020-58723	BAD DEBT EXPENSE	-	-	-
20-020-58725	DEBT ISSUANCE COSTS	-	-	-
20-020-58726	TANK MAINTENANCE	-	-	-
20-020-58730	OPEB	-	-	-
20-020-58735	2010 REFUNDING	$66,706.00	-	-
20-020-58736	2012 REFUNDING	-	-	-
20-020-58738	TRANSFER TO WASETWATER FUND	-	-	-
20-020-58741	TRANSFER TO GENERAL FUND	-	-	-
20-020-58745	FRANCHISE FEES	$130,000.00	-	-
20-020-58746	2014 TWDB COB	$43,198.00	$39,257.50	$42,543.75
20-020-58748	2016 TWDB COB	$57,790.00	$53,992.75	$57,365.50
20-020-58749	PP FINANCE CONTRACT 6804	-	-	-
20-020-58750	2019 TWDB COB INTEREST	$509,108.00	$472,097.50	$508,760.00
20-020-58753	TRANSFER TO DEBT SERVICE	-	-	-
20-020-58754	TRANSFER TO CAPITAL EQUIPMENT/	-	-	-
20-020-58755	2015 COB	$29,372.00	$28,065.26	$28,077.52
20-020-58756	2019 COOS - TWDB - FT WORTH WT	-	$2,375.70	-
20-020-58757	WP CO S21 DEBT SERVICE	$336,250.00	$249,325.00	$366,375.00
20-020-58758	GOV CAP 9371 DEBT SERVICE	$82,373.00	$82,372.55	-
20-020-58759	SERIES 2024A COB	-	$33,353.13	$66,706.26
20-020-58763	FORT WORTH WATER SERVICE FEE	-	-	-
20-020-58764	TRANSFER TO WASTEWATER FUND	-	-	-
WATER TOTAL REVENUE		**$(4,156,172.00)**	**$(2,888,354.78)**	**$(3,961,914.80)**
WATER TOTAL EXPENDITURES		**$3,937,356.00**	**$3,073,505.68**	**$3,894,153.58**

WASTEWATER

Treatment • Collection • Compliance • Regional Partnership

ABOUT

The Wastewater Fund provides collection and treatment of wastewater generated within Willow Park. Public Works operates the collection system, lift stations and treatment facilities while maintaining regulatory compliance and supporting the City's regional partnership with Hudson Oaks.

BY THE NUMBERS

990,000
Gallons/day permitted

350,000
Gallons/day average flow

250,000
Hudson Oaks capacity

1,097
Active connections

FY 2025-26 ACCOMPLISHMENTS

- Completed construction and commissioning activities for the new Willow Park Reclamation Plant.
- Continued collection-system, lift-station and compliance operations during the transition.

FY 2026-27 GOALS

- Transition full operations to the new reclamation plant.
- Complete decommissioning of the former treatment facility and restore the site.
- Maintain regulatory compliance and reliable treatment for Willow Park and Hudson Oaks.

OUR TEAM

Licensed Wastewater Operators: Michelle Guelker - Class A; Michael Burroughs - Class B; Chase McBride, Troy Richardson, Michael Spraggins, Andrew Smith and Nathan Withers - Class C

ENTERPRISE FUND- WASTEWATER				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
REVENUE				
30-030-45000	USER CHARGES	$(1,650,000.00)	$(1,138,070.97)	$(1,600,000.00)
30-030-45003	TAP FEES	$(500.00)	-	-
30-030-45004	IMPACT FEES	$(125,000.00)	$(134,240.00)	$(125,000.00)
30-030-45005	INTEREST REVENUE	$(50,000.00)	$(202,114.12)	$(75,000.00)
30-030-45009	DEVELOPMENT CONTRIBUTION	-	-	-
30-030-45041	REFUNDS/BANK CREDITS	$(3,000.00)	-	-
30-030-45045	GAIN OR LOSS ON SALE OF FIXED	-	-	-
30-030-45046	OTHER REIMBURSABLES	-	-	-
30-030-45047	BALANCE OFFSET	-	-	-
30-030-45048	BORE FEES	-	$(500.00)	-
30-030-45049	GRANT REVENUE	-	-	-
30-030-45052	INTEREST - WP CO S21A	-	-	-
30-030-45353	SITE DEVELOPMENT INSPECTIONS	-	-	-
30-030-46047	BOND PROCEEDS	-	-	-
30-030-46088	SALE OF ASSETS	-	-	-
30-030-46094	TRANSFER IN	-	-	-
PERSONNEL				
30-030-58100	SALARIES	$107,957.74	$86,709.46	$190,288.56
30-030-58101	PAYROLL EXPENSE	$1,565.00	$1,619.14	$2,054.32
30-030-58102	WORKERS COMPENSATION	$3,500.00	$2,402.68	$3,000.00
30-030-58103	HEALTH INSURANCE	$24,142.00	$18,778.99	$34,226.86
30-030-58104	RETIREMENT	$18,827.00	$17,566.36	$23,461.72
30-030-58105	UNEMPLOYMENT INSURANCE	$250.00	$127.41	$180.00
30-030-58107	CELL PHONE STIPEND	$1,080.00	$830.80	$1,080.00
30-030-58108	EXTRA HELP	-	-	-
30-030-58109	CERTIFICATE PAY	$2,500.00	$2,769.00	$3,500.00
30-030-58110	OVERTIME	$10,000.00	$9,595.49	$13,000.00
30-030-58125	DENTAL INSURANCE	$1,200.00	$689.35	$1,000.00
30-030-58126	LIFE INSURANCE	$350.00	$185.35	$300.00
30-030-58127	PHYSICALS & GYM MEMBERSHIPS	-	-	-
30-030-58128	ACCRUED COMP & VACATION	-	-	-
30-030-58129	LONGEVITY PAY	$600.00	$600.00	$600.00
30-030-58130	VISION INSURANCE	$180.00	$116.17	$180.00
SUPPLIES				
30-030-58200	POSTAGE & SHIPPING	-	-	-
30-030-58201	OFFICE SUPPLIES	$500.00	-	$500.00
30-030-58202	FLOWERS/GIFTS/PLAQUES	-	-	-
30-030-58203	BASIC OPERATING SUPPLIES	$1,000.00	$18.64	$500.00
30-030-58204	PRINTING & BINDING	-	-	-
30-030-58205	MINOR EQUIPMENT: OFFICE	$1,000.00	-	$500.00
30-030-58206	MV OILS, LUBRICANTS & FLUIDS	$500.00	-	-
30-030-58207	MV REPAIR & MAINTENANCE	$2,400.00	$18.50	$1,000.00
30-030-58208	UNIFORMS & SUPPLIES	$1,000.00	$754.77	$1,000.00
30-030-58212	WASTEWATER SUPPLIES	$4,000.00	-	$500.00
30-030-58222	MINOR TOOLS	-	-	-
30-030-58223	EQUIPMENT	$1,000.00	-	$1,000.00
30-030-58224	MISC. TOOLS/SUPPLIES	$1,000.00	$446.23	$1,000.00
30-030-58227	ICE & INCLEMENT WEATHER	-	-	-
30-030-58230	CHEMICALS	$75,000.00	$31,422.27	$75,000.00
30-030-58240	BELT PRESS SUPPLIES	$500.00	-	-
30-030-58253	SAFETY EQUIPMENT & SUPPLIES	$1,500.00	-	$1,500.00
30-030-58260	BUILDING & FACILITIES REPAIRS	$500.00	$4,000.00	$500.00
30-030-58264	WW CHEMICALS	-	-	-
30-030-58265	BUILDING REPAIRS*	-	$149.58	-
30-030-58266	MINOR EQUIPMENT: FIELD	-	-	-
30-030-58267	OPERATING SUPPLIES NON CONSUMA	-	-	-
30-030-58270	MV FUEL	$5,000.00	-	$5,000.00
30-030-58279	WASTEWATER COLLECTION	$5,000.00	-	$5,000.00
30-030-58280	WASTEWATER TREATMENT	$1,500.00	$950.00	$1,500.00
UTILITIES				
30-030-58300	ELECTRICITY	$100,000.00	$106,080.08	$150,000.00
30-030-58302	TELEPHONE	-	-	-
30-030-58304	MOBILE TELEPHONE	-	-	-
30-030-58305	COMMUNICATION SERVICES	$1,500.00	-	$1,500.00
CONTRACTUAL SERVICES				
30-030-58400	TRAVEL & TRAINING	$3,500.00	$845.90	$2,500.00
30-030-58401	CONSULTANTS & PROFESSIONALS	-	-	-
30-030-58402	ADVERTISING & LEGAL NOTICES	-	-	-
30-030-58404	PROPERTY & LIABILITY	$8,500.00	$8,881.71	$9,000.00
30-030-58405	REPAIR & MAINTENANCE	$1,500.00	$1,899.65	$1,500.00

ENTERPRISE FUND- WASTEWATER				
Account	Account Name	FY 2025-26 Current Budget	Activity (As of 6/30/2026)	FY 2026-27 Proposed
30-030-58406	PROFESSIONAL LICENSE	-	-	$500.00
30-030-58407	DUES & MEMBERSHIPS	$500.00	-	-
30-030-58408	SPECIAL EVENTS	-	-	-
30-030-58409	PERMITS & APPLICATIONS	$6,000.00	$5,557.94	$6,000.00
30-030-58410	LAB TESTING	$20,000.00	$14,961.36	$17,500.00
30-030-58411	PROPERTY DAMAGE	-	$(870.34)	-
30-030-58414	CREDIT CARD CHARGES*	-	-	-
30-030-58415	FINES & PENALTIES	-	-	-
30-030-58416	LEGAL/CITY ATTORNEY	-	-	-
30-030-58417	ACCOUNTING & AUDITOR	$17,500.00	$11,686.83	$13,000.00
30-030-58418	CONTRACTUAL SERVICES	$7,500.00	$5,014.22	$7,500.00
30-030-58424	ENGINEERING/CITY ENGINEER	$15,000.00	-	$15,000.00
30-030-58425	SLUDGE HAULING	$50,000.00	$39,684.83	$30,000.00
30-030-58437	PUBLIC SAFETY ALERT SYSTEM	-	-	-
30-030-58438	IT CONTRACT	$2,000.00	-	$5,000.00
30-030-58445	LIFT STATION EQUIPMENT MAINTE	$15,000.00	-	$15,000.00
30-030-58449	LIFT STATION MAINTENANCE	$5,000.00	-	$5,000.00
30-030-58450	GOVERNMENT & MISC OPERATING	-	-	-
30-030-58451	EQUIPMENT RENTAL	$500.00	-	-
30-030-58452	VEHICLE LEASE	-	-	-
30-030-58467	WASTEWATER COLLECTION	$3,500.00	-	-
30-030-58468	WASTEWATER TREATMENT	-	-	-
30-030-58476	REIMBURSABLES & REFUNDS	-	-	-
CAPITAL OUTLAY				
30-030-58601	VEHICLE EQUIPMENT	-	-	-
30-030-58602	TECHNOLOGY PORJECTS	-	-	$2,000.00
30-030-58604	EQUIPMENT: HEAVY	-	-	-
30-030-58606	CAPITAL PROJECTS CONTRACTS	-	-	-
30-030-58607	CAPITAL IMPROVEMENTS	-	-	-
30-030-58610	FACILITIES: CITY BUILDINGS	-	-	-
30-030-58640	UTILITIES: WASTEWATER COLLECTI	-	-	-
30-030-58644	PACKAGE PLANT/FORCE MAIN	-	-	-
TRANSFERS & RESTRICTED FUNDS				
30-030-58705	INTERFUND TRANSFER	-	-	-
30-030-58716	PAYING AGENT FEES	-	-	-
30-030-58717	DEPRECIATION EXPENSE	-	-	-
30-030-58719	INTEREST	$155,825.00	-	-
30-030-58723	BAD DEBT EXPENSE	-	-	-
30-030-58725	DEBT ISSUANCE COSTS	-	-	-
30-030-58730	OPEB	-	-	-
30-030-58737	TRANSFER TO WATER FUND	-	-	-
30-030-58741	TRANSFER TO GENERAL FUND	-	-	-
30-030-58745	FRANCHISE FEES	$37,220.00	-	-
30-030-58748	2016 COB - TWDB	-	-	-
30-030-58750	SERIES 2017 DEBT	$268,497.00	$248,290.00	$267,264.00
30-030-58753	TRANSFER TO DEBT SERVICE	-	-	-
30-030-58754	TRANSFER TO CAPITAL EQUIPMENT/	-	-	-
30-030-58766	TWDB SERIES 2021A	$591,770.00	$504,007.50	$594,265.00
30-030-58772	SERIES 2024 COB	$241,700.00	$161,450.00	$239,300.00
30-030-58773	SERIES 2024A COB	-	$77,912.50	$155,825.00
WASTEWATER TOTAL REVENUE		**$(1,828,500.00)**	**$(1,474,925.09)**	**$(1,952,000.00)**
WASTEWATER TOTAL EXPENDITURES		**$1,826,063.74**	**$1,365,152.37**	**$1,905,025.46**

SALARY SCHEDULE - FY 2026-27

Name	Position	FY 2025-26 Salary	FY 2026-27	Retirement, Insurance, & Taxes	Total	Split
ADMINISTRATION						
VACANT	COMMUNITY RELATIONS	$65,520.00	$35,000.00	$9,374.82	$44,374.82	50% from Water
SAYLOR, A.	HUMAN RESOURCE SPEC	$81,889.60	$33,742.80	$9,261.61	$43,004.41	50% from Water
MCCARLEY, M.	FINANCE ASSOCIATE	$65,520.00	$33,742.80	$18,523.21	$52,266.01	50% from Water
FISHER, T.	CITY MANAGER	$187,491.20	$144,836.95	$28,898.45	$173,735.40	25% from Water
GUELKER, M.	DEPUTY CITY MANAGER	$116,251.20	$36,250.00	$4,743.69	$40,993.69	50% from Water, 25% from Sewer
	DEPARTMENT TOTAL		**$283,572.55**	**$70,801.77**	**$354,374.32**	
DEVELOPMENT						
LAW, R.	BUILDING OFFICIAL	$103,188.80	$106,284.46	$31,587.96	$137,872.43	
VAZQUEZ, G.	CITY ENGINEER	$115,065.60	$118,517.57	$33,791.15	$152,308.71	
KIRKLAND, C.	DEVELOPMENT DIRECTOR	$62,400.00	$64,272.00	$24,021.52	$88,293.52	
ROSAS, C.	PERMITS TECHNICIAN	$62,316.80	$64,186.30	$24,006.09	$88,192.39	
	DEPARTMENT TOTAL		**$353,260.34**	**$113,406.72**	**$466,667.05**	
FIRE MARSHAL						
LOCKWOOD, K.	ASSISTANT FIRE MARSHAL	$99,840.00	$102,835.20	$30,966.75	$133,801.95	
SCHNEIDER, J.	FIRE MARSHAL	$117,249.60	$120,767.09	$34,196.28	$154,963.37	
	DEPARTMENT TOTAL		**$223,602.29**	**$65,163.04**	**$288,765.32**	
LEGISLATIVE						
MCMULLEN, D.	CITY SECRETARY	$83,220.80	$85,717.42	$27,883.84	$113,601.26	
	DEPARTMENT TOTAL		**$85,717.42**	**$27,883.84**	**$113,601.26**	
MUNICIPAL COURT						
LOWE, M.	COURT ADMINISTRATOR	$72,820.80	$83,000.00	$27,394.43	$110,394.43	
FRAZIER, C.	COURT CLERK	$45,427.20	$46,790.02	$20,873.01	$67,663.03	
	DEPARTMENT TOTAL		**$129,790.02**	**$48,267.45**	**$178,057.46**	
POLICE DEPT						
LEACH, M.	ADMINISTRATIVE ASSISTANT	$51,355.20	$53,922.96	$22,157.66	$76,080.62	
GOODE, B.	SERGEANT	$78,034.32	$81,936.04	$27,202.81	$109,138.85	
FEGGETT, T.	SERGEANT	$78,034.32	$81,936.04	$27,202.81	$109,138.85	
HAMILTON, Q.	LIEUTENANT	$100,796.80	$105,836.64	$31,507.31	$137,343.95	
TREJO-WOLFE, C.	OFFICER	$73,557.12	$77,234.98	$26,356.15	$103,591.13	
BROADNAX, J.	OFFICER	$67,332.72	$70,699.36	$25,179.09	$95,878.44	
MITCHELL, C.	OFFICER	$65,345.28	$68,612.54	$24,803.25	$93,415.80	
GRAVES, J.	OFFICER	$67,332.72	$70,699.36	$25,179.09	$95,878.44	
DUNN, A.	OFFICER	$67,332.72	$70,699.36	$25,179.09	$95,878.44	
GONZALEZ, P.	OFFICER	$63,467.04	$66,640.39	$24,448.07	$91,088.46	
ROBERTS, B.	DETECTIVE	$77,226.24	$81,091.92	$27,050.79	$108,142.71	
EAST, K.	CADET	$61,588.80	$66,640.39	$24,448.07	$91,088.46	
JONES	OFFICER	$73,557.12	$77,234.98	$26,356.15	$103,591.13	
MCDOWELL, H.	DETECTIVE	$36,774.40	$38,613.12	-	$38,613.12	
OPEN POSITION - CHIEF	CHIEF- OPEN	-	$120,000.00	$34,058.13	$154,058.13	
OPEN POSITION	OFFICER	-	$77,234.98	$26,356.15	$103,591.13	
	DEPARTMENT TOTAL		**$1,209,033.04**	**$397,484.61**	**$1,606,517.65**	

SALARY SCHEDULE - FY 2026-27 (CONTINUED)

Name	Position	FY 2025-26 Salary	FY 2026-27	Retirement, Insurance, & Taxes	Total	Split
WATER						
VACANT	COMMUNITY RELATIONS	$65,520.00	$35,000.00	$9,374.82	$44,374.82	50% from General
SAYLOR, A.	HUMAN RESOURCE SPEC	$81,889.60	$33,742.80	$9,261.61	$43,004.41	50% from General
MCCARLEY, M.	FINANCE ASSOCIATE	$65,520.00	$33,742.80	$18,523.21	$52,266.01	50% from General
FISHER, T.	CITY MANAGER	$187,491.20	$48,278.98	$5,285.29	$53,564.28	75% from General
GUELKER, M.	DEPUTY CITY MANAGER	$116,251.20	$72,500.00	$12,751.69	$85,251.69	50% from General, 25% from Sewer
WITHERS, N.	PRODUCTION SUPERVISOR	$61,172.80	$63,007.98	$23,793.87	$86,801.85	
COOPER, J.	CREW	$49,961.60	$51,460.45	$21,714.16	$73,174.61	
RICHARDSON, T.	CREW	$51,563.20	$53,110.10	$22,011.26	$75,121.36	
SPRAGGINS, M.	CREW	$49,961.60	$51,460.45	$21,714.16	$73,174.61	
REED, W.	CREW	$40,019.20	$41,219.78	$19,869.81	$61,089.59	
MCCLENDON, C.	CREW	$43,264.00	$44,561.92	$20,471.73	$65,033.65	
MCBRIDE, C.	PUBLIC WORKS DIRECTOR	$83,200.00	$85,696.00	$13,939.99	$99,635.99	50% from Sewer
DUNCAN, T.	FIELD SUPERVISOR	$56,243.20	$57,930.50	$22,879.41	$80,809.91	
COLLETTE, R.	UTILITY CLERK	$47,985.60	$49,425.17	$21,347.61	$70,772.77	
	DEPARTMENT TOTAL		**$721,136.92**	**$242,938.63**	**$964,075.55**	
WASTEWATER						
GUELKER, M.	DEPUTY CITY MANAGER	$116,251.20	$36,250.00	$4,743.69	$40,993.69	50% from Water, 25% from General
MCBRIDE, C.	PUBLIC WORKS DIRECTOR	$83,200.00	$42,848.00	$10,081.53	$52,929.53	50% from Water
BURROUGHS, M.	HEAD WWTP OPERATOR	$57,990.40	$59,730.11	$23,203.53	$82,933.64	
SMITH, A.	ASST WWTP OPERATOR	$49,961.60	$51,460.45	$21,714.16	$73,174.61	
	DEPARTMENT TOTAL		**$190,288.56**	**$59,742.90**	**$250,031.46**	

LONGEVITY SCHEDULE - FY 2026-27

Name	Department	Hire Date	Months as of 9/30/2026	Proposed Longevity Pay
ADMINISTRATION				
FISHER, T.	ADMINISTRATION	10/04/2021	59	$295.00
VACANT	ADMINISTRATION			$465.00
SAYLOR, A.	ADMINISTRATION	03/11/2024	30	$150.00
MCCARLEY, M.	ADMINISTRATION	07/23/2024	26	$130.00
	DEPARTMENT TOTAL			**$1,040.00**
DEVELOPMENT				
KIRKLAND, C.	DEVELOPMENT	08/21/2024	25	$125.00
LAW, R.	DEVELOPMENT	02/14/2022	55	$275.00
ROSAS, C.	DEVELOPMENT	04/17/2023	41	$205.00
VAZQUEZ, G.	DEVELOPMENT	11/14/2022	46	$230.00
	DEPARTMENT TOTAL			**$2,915.00**
FIRE				
LOCKWOOD, K.	FIRE	10/01/2012	167	$835.00
SCHNEIDER, J.	FIRE	10/03/2008	215	$1,075.00
	DEPARTMENT TOTAL			**$1,910.00**
LEGISLATIVE				
MCMULLEN, D.	LEGISLATIVE	02/12/2025	19	$95.00
	DEPARTMENT TOTAL			**$95.00**
COURT				
FRAZIER, C.	COURT	04/11/2022	53	$265.00
LOWE, M.	COURT	10/28/2013	155	$775.00
	DEPARTMENT TOTAL			**$1,040.00**
POLICE				
BROADNAX, J.	POLICE	08/08/2022	49	$245.00
DUNN, A.	POLICE	10/23/2024	23	$115.00
FEGGETT, T.	POLICE	08/14/2024	25	$125.00
GONZALEZ, P.	POLICE	01/21/2025	20	$100.00
GOODE, B.	POLICE	02/07/2022	55	$275.00
GRAVES, J.	POLICE	07/14/2024	26	$130.00
HAMILTON, Q.	POLICE	08/02/2021	61	$305.00
LEACH, M.	POLICE	10/23/2017	107	$535.00
MCDOWELL, H.	POLICE	05/05/2025	16	$80.00
MITCHELL, C.	POLICE	09/06/2023	36	$180.00
ROBERTS, B.	POLICE	04/07/2025	17	$85.00
TREJO-WOLFE, C.	POLICE	01/02/2018	104	$520.00
	DEPARTMENT TOTAL			**$2,695.00**
WATER				
COOPER, J.	WATER	06/16/2021	63	$315.00
DUNCAN, T.	WATER	09/27/2021	60	$300.00
GUELKER, M.	WATER	06/01/2020	75	$375.00
MCBRIDE, C.	WATER	07/21/2014	146	$730.00
MCCLENDON, C.	WATER	05/12/2025	16	$80.00
REED, W.	WATER	04/28/2025	17	$85.00
RICHARDSON, T.	WATER	01/31/2020	79	$395.00
SPRAGGINS, M.	WATER	09/08/2020	72	$360.00
WITHERS, N.	WATER	05/22/2017	112	$560.00
	DEPARTMENT TOTAL			**$3,200.00**
WASTEWATER				
BURROUGHS, M.	WASTEWATER	01/24/2018	104	$520.00
SMITH, A.	WASTEWATER	02/03/2020	79	$395.00
	DEPARTMENT TOTAL			**$915.00**

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

WILLOW PARK
Taxing Unit Name

817-441-7108
Phone (area code and number)

120 EL CHICO, SUITE A, WILLOW PARK, TX 76087
Taxing Unit's Address, City, State, ZIP Code

WWW.WILLOWPARKTX.GOV
Taxing Unit's Website Address

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://bit.ly/truthintax

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 1,161,858,159
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 207,499,456
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 954,358,703
4.	**Prior year total adopted tax rate.**	$ 0.421646 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. Original prior year ARB values: $ 0	
	B. Prior year values resulting from final court decisions: - $ 0	
	C. Prior year value loss. Subtract B from A.[4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

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

50-856 • 5-26/15

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 0	
	B. **Prior year disputed value:**	- $ 0	
	C. **Prior year undisputed value.** Subtract B from A. [5]		$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 954,358,703
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]		$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.		
	A. **Absolute exemptions.** Use prior year market value:	$ 0	
	B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:	+ $ 12,713,665	
	C. **Value loss.** Add A and B. [7]		$ 12,713,665
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.		
	A. **Prior year market value:**	$ 160,000	
	B. **Current year productivity or special appraised value:**	- $ 0	
	C. **Value loss.** Subtract B from A. [8]		$ 160,000
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 12,873,665
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 79,531,119
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 861,953,919
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 3,634,394
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]		$ 7,966
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 3,642,360

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]	
	A. Certified values: .... $ 1,186,227,645	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 2,190	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110........ - $ 72260367	
	E. Total current year value. Add A and B, then subtract C and D.	$ 1,113,965,088
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 0	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 223,249,875
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 890,715,213
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 20,512,130
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 21,249,550

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(c)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 41,761,660
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 848,953,533
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.429041 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

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 minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.195753 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 954,358,703
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 1,868,185
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year.	+ $ 3,755	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	− $ 441,997	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ -438,242	
	E. Add Line 31 to 32D.		$ 1,429,943
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 848,953,533
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.168435 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.168435 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 765,608	
	B. Divide Line 41A by Line 33 and multiply by $100 . . . . $ 0.090182 /$100	
	C. Add Line 41B to Line 40.	$ 0.258617 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.267668 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.**[32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:	
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08[33] . . . . $ 0.000000 /$100	
	- or -	
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate.[34] Complete Section 5 through Line 68 to complete D42(B).	
	a. Enter the **disaster relief cost.** . . . . $ 0	
	b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . $ 0.000000 /$100	
	c. Add Line D42(B)(b) to Line 42. . . . . $ 0.000000 /$100	
	d. Enter the **current year unused increment rate** from Line 68 . . . . $ 0.000000 /$100	
	e Add Line D42(c) to Line D42(d). . . . . $ 0.000000 /$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.	
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c).[35]	$ 0.000000 /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A.** **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [16] Enter debt amount .... $ 2,315,235 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E.** **Adjusted debt.** Subtract B, C and D from A.	$ 2,315,235
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [17]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 2,315,235
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [18] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 98.84 % **C.** Enter the 2024 actual collection rate. .... 98.90 % **D.** Enter the 2023 actual collection rate. .... 99.65 % **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%. [19]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 2,315,235
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 890,715,213
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.259929 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.527597 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[16] Tex. Tax Code §26.012(7)
[17] Tex. Tax Code §§26.012(10) and 26.04(b)
[18] Tex. Tax Code §26.04(b)
[19] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] - or - **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 765,608
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 890,715,213
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.085954 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.429041 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.429041 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.527597 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.441643 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 890,715,213
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.441643 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.[47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.[48]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;[49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);[50] 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.[51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.[52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.431419 /$100
	B. Unused increment rate (Line 68)	$ 0.032469 /$100
	C. Subtract B from A	$ 0.398950 /$100
	D. Adopted Tax Rate	$ 0.421646 /$100
	E. Subtract D from C	$ -0.022696 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 848,317,211
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.461084 /$100
	B. Unused increment rate (Line 67)	$ 0.033956 /$100
	C. Subtract B from A	$ 0.427128 /$100
	D. Adopted Tax Rate	$ 0.432543 /$100
	E. Subtract D from C	$ -0.005415 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 811,172,072
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.430651 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.430651 /$100
	D. Adopted Tax Rate	$ 0.397597 /$100
	E. Subtract D from C	$ 0.033054 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 781,756,729
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 258,401
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 258,401
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.029010 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.470653 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

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.[53]

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.[54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.168435 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 890,715,213
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.056134 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.259929 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.484498 /$100

SECTION 7: 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.[55]

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.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.421646 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.[56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster.[57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 861,953,919
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 848,953,533
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100.[58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.470653 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.429041 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate .... $ 0.470653 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. .... $ 0.484498 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here TONI FISHER
Printed Name of Taxing Unit Representative

sign here TFisher
Taxing Unit Representative

8/27/26
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

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