



*Annual Budget*

*FY 2022 - 2023*

*City of Azle, Texas*



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Tarrant County Clerk's Office  
Mary Louise Nicholson, County Clerk

# CITY OF AZLE, TEXAS FISCAL YEAR 2022-2023 BUDGET ADOPTED AUGUST 29, 2022

## THE FOLLOWING INFORMATION IS REQUIRED BY STATE OF TEXAS TRUTH-IN-TAXATION LAWS:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$560,865, which is a 7.64 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 \$205,163.

The members of the governing body voted on the budget as follows:

<b>FOR:</b>	Alan Brundrett, Mayor Derrick Nelson, Place 1 Rouel Rothenberger, Place 5	Randa Goode, Mayor Pro Tem Stacy Peek, Place 3 Brian Conner, Place 6
<b>AGAINST:</b>	None	
<b>PRESENT and not voting:</b>	None	
<b>ABSENT:</b>	Amy Estes	

### Property Tax Rate Comparison

	<b>2022-2023</b>	<b>2021-2022</b>
Property Tax Rate:	\$0.623426/100	\$0.646149/100
No-New-Revenue Tax Rate:	\$0.593271/100	\$0.612280/100
No-New Revenue Maintenance & Operations Tax Rate:	\$0.530035/100	\$0.537846/100
Voter-Approval Tax Rate:	\$0.602534/100	\$0.620733/100
De Minimis Tax Rate:	\$0.623426/100	\$0.646149/100
Debt Rate:	\$0.053948/100	\$0.064063/100

Total debt obligation for the City of Azle secured by property taxes:  
\$19,300,000



# **CITY OF AZLE, TEXAS**

## **ANNUAL BUDGET**

**FOR**

**FISCAL YEAR OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

**AS SUBMITTED BY:**

**THOMAS J. MUIR  
CITY MANAGER**

**AND**

**LAWRENCE BRYANT  
ASSISTANT CITY MANAGER**

**ON**

**AUGUST 9, 2022**

**AND AS AMENDED AND APPROVED BY THE CITY COUNCIL**

**ON**

**AUGUST 29, 2022**

**City of Azle, Texas**  
**Budget for Fiscal Year 2022-2023**  
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**About the Cover:** Spring at Cross Timbers Golf Course has the cactus, trees, and bluebonnet flowers near the No. 1 tee in full bloom.

## **AZLE CITY COUNCIL**

<b>ALAN BRUNDRETT</b>	<b>MAYOR</b>
<b>RANDA GOODE</b>	<b>MAYOR PRO TEM</b>
<b>DERRICK NELSON</b>	<b>COUNCIL MEMBER</b>
<b>AMY ESTES</b>	<b>COUNCIL MEMBER</b>
<b>STACY PEEK</b>	<b>COUNCIL MEMBER</b>
<b>ROUEL ROTHENBERGER</b>	<b>COUNCIL MEMBER</b>
<b>BRIAN CONNER</b>	<b>COUNCIL MEMBER</b>

## **CITY OF AZLE MISSION STATEMENT**

***IN PARTNERSHIP WITH THE COMMUNITY, WE ARE COMMITTED TO PROVIDING QUALITY SERVICES THROUGH THOUGHTFUL PLANNING, FISCAL RESPONSIBILITY AND ACCESSIBLE, RESPONSIVE LEADERSHIP RESULTING IN A CONTINUOUSLY IMPROVING QUALITY OF LIFE.***

## **CITY OFFICIALS**

<b>THOMAS J. MUIR</b>	<b>CITY MANAGER</b>
<b>LAWRENCE BRYANT</b>	<b>ASSISTANT CITY MANAGER</b>
<b>RENITA BISHOP</b>	<b>FINANCE DIRECTOR</b>
<b>BEN HALL</b>	<b>POLICE CHIEF</b>
<b>WILL SCOTT</b>	<b>FIRE CHIEF</b>
<b>YAEL FORGEY</b>	<b>CITY SECRETARY</b>
<b>RICK WHITE</b>	<b>PUBLIC SERVICES DIRECTOR</b>
<b>DAVID HAWKINS</b>	<b>PLANNING &amp; DEVELOPMENT DIRECTOR</b>
<b>CURREN MCLANE</b>	<b>LIBRARY DIRECTOR</b>



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Azle  
Texas**

For the Fiscal Year Beginning

**October 01, 2021**

*Christopher P. Morill*

**Executive Director**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Azle, Texas, for its Annual Budget for the fiscal year beginning October 01, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



August 8, 2022

Honorable Mayor and  
Members of the City Council  
Azle, Texas



Staff is pleased to present the Fiscal Year 2022-23 budget for your review. The budget is a means of presenting overall plans for accomplishing municipal objectives during the upcoming year. The expenditure and expense levels that are ultimately approved will act as a control on overall spending for City programs, services, and projects. The budget indicates the probable cost of the various programs, policies, and projects to be carried forth by the City during FY 2022-23.

The budget is presented after long hours of study and review by department heads and management staff. Our basic approach in preparing this budget was to maintain levels of service and make improvements where possible. The City continues to be on a solid financial foundation as we prepare for the coming years.

Overall, operating revenues are projected to rise moderately across all funds. As a result, this budget attempts to maintain current service and employee levels and provide improvements where possible. As this budget was prepared, a look toward FY 2023-24 was taken in order to insure proposed programs and services are sustainable.

### ***Goals and Strategies***

The goals have been relatively consistent for several years and continue unchanged in planning the FY 2022-23 budget. The goals are as follows:

1. Plan and prepare for the current and future needs of a growing city by managing growth and development, encouraging economic development, identifying and addressing infrastructure needs, and maintaining a financially sound and stable government. Priorities in this area include:
  - Expanding the tax base through economic development efforts
  - Improving facilities including recreational amenities
  - Reviewing ordinances and design criteria
  - Working with TxDOT on transportation issues within the city
  - Planning for capital replacements
  - Developing public/private partnerships
  
2. Achieve excellence in city government services by broadening avenues of communication and encouraging citizen involvement, attracting and retaining quality employees and providing quality customer service. Priorities in this area include:
  - Improving employee salaries and benefits

- Staff development
  - Improving overall customer service
  - Improving IT infrastructure
  - Providing annual staff reports to the Council
3. Promote livability and community pride by creating an “identity” for Azle and improving the overall appearance of the City. Priorities in this area include:
- Improve highway and overall city appearance
  - Encourage commercial property improvements
  - Develop new avenues of communication with residents and businesses

The Azle City Council and Staff will continue to offer the highest quality services and promote livability within the city. Council and Staff will work to ensure the City’s priorities, which are closely tied to our goals, are addressed in an effort to continually improve the quality of life for the residents of our community.

### ***Accomplishments***

The following is a list of accomplishments over the past year. It is evident from this list that the City goals and strategies can work as the framework for identifying targets for action and establishing plans for the future.

#### **Plan and prepare for the future needs of a growing city.**

- Completed reclamation of Arledge St., Etheridge Dr., Ferndale Ave., Gladstone Ave., and Idlewood Ave.
- Enacted a new tree preservation ordinance.
- Increased the minimum lot and home sizes and reduced the number of active residential zoning districts.
- Lowered the tax rate to \$0.646149.
- Maintained water and sewer rates.

#### **Achieve excellence in city government services.**

- Ten (10) positions were added – Police Officer, Police Sergeant, Dispatcher (2), Firefighter/EMT (3), Stormwater/Street Maintenance Worker III, Utility Maintenance Worker I, and Food & Beverage Manager (Cross Timbers Golf Course).
- Equipment and fixture purchases include police pursuit vehicles (2); ½-ton pickup truck (2 – Parks and Utility Maintenance); ¾-ton pickup truck (2 – Fire and Street/Stormwater); 1-ton pickup truck (Utility Maintenance); and vehicle extrication equipment for the Fire Department and a pothole repair machine (Street Department).
- Conducted a salary survey of 13 governmental entities and consequently adopted a new salary plan, increasing total salaries by 7.86%.
- Received the Government Finance Officers Association Distinguished Budget Award and Certificate of Excellence in Financial Reporting for the 19<sup>th</sup> consecutive

year, as well as the Award for Outstanding Achievement in Popular Annual Financial Reporting for the 6<sup>th</sup> consecutive year.

- Continued the quarterly newsletter and monthly “City Page” in *The Azle News*.
- Continued to evaluate and improve services.

### **Promote livability and community pride.**

- Expanded the School Resource Officer Program for the Azle Independent School District to include a full-time Police Sergeant to be officed at Azle High School.
- Cross Timbers Golf Course continues steady growth in the number of rounds played for the past several years. Cross Timbers continues to be a destination place to play – attracting golfers from around the Metroplex and beyond.
- New fleet of golf carts at Cross Timbers with Bluetooth speakers.
- Capital projects included a restroom and splashpad at Central Park, playground shade structure for Shady Grove Park, Allsup’s water & sewer line extensions and Ash Avenue Drainage Improvement Project.
- Launched the redesigned City app.
- Continued code enforcement efforts to improve the overall appearance of the City.
- Conducted two (2) city-wide and one (1) neighborhood cleanup days.

## ***Budget Overview***

The evolution of the City’s budget centers around the goals and strategies listed above while at the same time dealing with current economic realities and residual effects of the COVID-19 pandemic. From this information, the following specific objectives to be accomplished during FY 2022-23 have been developed:

- Maintain or improve current levels of service to meet customer demands.
- Revise and improve the formal economic development marketing program in cooperation with the Azle Municipal Development District.
- Continue implementation of the Capital Improvement Plan.
- Continue to develop financial policies that guide future decision makers, especially during difficult economic times.
- Continue to expand and diversify the economic base.
- Continue to provide the tools necessary for employees to safely do their job.
- Continue efforts to attract and retain quality employees.
- Continue to improve appearance of the City through increased code enforcement and education efforts.
- Address infrastructure issues to improve transportation, drainage, City facilities and utility services in the city.
- Maintain the City’s financial reserves to enhance overall financial stability.

All of these short-term objectives are consistent with the City’s long-term vision of managing diversified growth while continually providing quality services and adequate infrastructure to the community.

Revenues for the FY 2022-23 budget are estimated by evaluating the current state of the economy, identifying trends in different revenue sources and using estimates from other government entities. Staff used recent trends created by the current economic conditions as

well as past actual collections from the previous five (5) years to create trends in the City's various revenue sources in order to come up with reasonable revenue estimates. Property appraisals from Tarrant Appraisal District and Parker County Appraisal District were used to estimate this year's property tax revenues and comprise the only estimates from other governments used to determine revenues. Revenues in the Utility Fund were estimated after determining actual increases in the amount of accounts due to recent growth along with projections for the coming year.

## **Highlights**

- Taxable appraised ad valorem property values increased \$131,380,082;
- New construction value of \$32,908,840;
- Increases are projected in sales taxes;
- All current service levels are maintained or expanded for FY 2022-23;
- Compensation plan is maintained with funding included for step increases;
- Moving the City to 7% retirement starting January 2023 is proposed. This retirement level is the highest level of participation in the Texas Municipal Retirement System. Most cities are already at this level which put the City, which is currently at 6%, at a competitive disadvantage in recruiting and retaining employees.
- Six (6) new positions are included – Marketing Specialist, Code Enforcement Officer, Community Affairs/Crime Analyst, Water Plant Operator II, Wastewater Plant Operator III and 2<sup>nd</sup> Golf Professional (Cross Timbers Golf Course);
- Equipment and fixture purchases include a police command vehicle; ¾-ton pickup truck (2 – Animal Control and Street/Stormwater); utility vehicle with top dresser (Cross Timbers Golf Course); a leaf/debris removal machine (Stormwater/Street); and two (2) ambulances (Fire);
- Capital projects include the Ash Avenue Drainage Improvement Project, trail lights at Central Park and Shady Grove Park., sidewalks on Kimbrough Rd. and Ash Ave. and office space at the Library;
- Major maintenance projects include the continued slip lining of sewer lines in the Shoreline Dr. area and continue adding lift stations to the SCADA system;
- The Street Maintenance Fund includes funds for the reclamation of Green Way, Roe St., Locust St., Church St., and Central Dr.;
- The Comprehensive Land Use Master Plan, which includes the Thoroughfare Plan, will be revised and updated;
- Continued updating of computer systems and software;
- Lower the ad valorem property tax rate from the current rate of \$0.646149 to \$0.623426, which will produce a total increase in property tax revenue of \$560,865 over the FY 2021-22 budget due to increased property values and new construction; and
- Water and sewer rates will be unchanged.

## **Property Values and Tax Rates**

Taxable value for this year is \$1,267,643,110 which is an increase of \$131,380,082 (11.56%) from last year's certified total of \$1,136,263,028. This increase includes \$32,908,840 in new construction.

A combined tax rate of \$0.623426 per \$100 is proposed for FY 2022-23, with \$0.569478 allocated to the General Fund for maintenance and operations (M&O) and \$0.053948 allocated to debt service. The proposed rate is \$0.022723 less than the FY 2021-22 adopted tax rate.

The \$0.053948 rate allocated to debt service will generate \$683,868. The \$0.569478 rate allocated to M&O will generate \$7,218,949. The proposed rate is 3.0155 cents above the no-new-revenue rate of \$0.593271 and 2.0892 cents above the voter-approval rate of \$0.602534.

## **General Fund**

### Revenues

The proposed General Fund budget provides for estimated revenues of \$15,199,049 during FY 2022-23. This reflects an increase of \$1,427,349 (10.36%), of which \$1,160,000 is grant revenue from Tarrant County (via their American Rescue Plan Act (ARPA) funds) compared to the FY 2021-22 amended budget. Transfers in the amount of \$1,088,093 bring total available revenues for operations to \$16,287,142.

General Fund revenue from current ad valorem taxes is projected to be \$7,218,949 in FY 2022-23.

Sales tax revenue is estimated at \$2,770,000 in FY 2022-23, which is the same amount as the amended FY 2021-22 budget. This estimate is based on recent trends in sales tax collections.

New construction building permits are estimated to be \$950,000 for FY 2022-23 which is \$221,000 more than the amended FY 2021-22 budget.

Franchise fees are projected at \$750,000 which the same amount as the FY 2021-22 budget.

Court fees are anticipated to be \$415,000 in FY 2022-23 which is the same amount as the anticipated amount for FY 2021-22.

Within the General Fund, ad valorem taxes, sales taxes, franchise fees, ambulance and fire fees, court fees and development fees account for 84.82% of the total revenue.

### Expenditures

The General Fund expenditure budget for FY 2022-23 is \$16,563,476. The proposed amount reflects an increase of \$1,528,069 (10.16%) from the FY 2021-22 amended budget. Including transfers in from other funds, expenditures are projected to be \$276,334 over revenues before transfers to other funds. The projected ending fund balance is \$5,708,535 or 34.46% of projected expenses.

## **Debt Service Fund**

Total debt service for outstanding obligations is \$786,841. Along with Agent Fees, the total debt service cost is \$788,841. To finance this debt obligation, the budget provides for estimated ad valorem taxes of \$683,868, delinquent tax revenue, penalties & interest of \$4,000, and interest income of \$1000. A fund balance of \$58,795 is projected for the end of FY 2022-23. Again, the I&S portion of the tax rate is proposed at \$0.053948.

## **Utility Fund**

### Revenues

Total Utility Fund revenues of \$9,867,562 have been projected for FY 2022-23. This reflects an increase of \$538,634 over the FY 2021-22 budget. The water and sewer rates are proposed to remain unchanged for FY 2022-23.

### Expenses

Total expenses for the Utility Fund are projected at \$9,440,817. The transfer to the General Fund totals \$812,978. Total operating expenses for FY 2022-23, excluding debt service, have been proposed at \$7,789,022. The fund has a projected ending working capital of \$3,925,213.

## **Golf Course Fund**

### Revenues

Total revenue for FY 2022-23 is projected at \$1,747,000. This amount is based on a projected 46,145 rounds of golf played. The above projected revenue does not include any funds derived from gas leases at the golf course.

### Expenses

Golf Course Fund expenses are projected at \$1,643,407, which is an increase of \$112,405 (7.34%) above the FY 2021-22 budget. This increase is mainly attributable to increased golf play. In addition, there have also been outstanding debts to the General Fund and Utility Fund of \$452,616 and \$365,754, respectively, for over 25 years. Last year, the debt started to be repaid annually with transfers to each fund in the amounts of \$110,000 and \$90,000, respectively.

## **Stormwater Utility Fund**

Stormwater revenue is projected at \$2,198,540. Of this amount, \$1,677,040 is coming from ARPA funds which will fund the Ash Avenue Drainage Improvement Project. Expenses are projected at \$2,040,746.

## **Special Purpose Funds**

Special Purpose Funds are used to account for resources associated with a specific purpose and include the Street Maintenance Fund, Court Security Fund, Court Technology Fund, Hotel/Motel Tax Fund, and the Cable PEG Fee Fund. Other Special Purpose Funds of the City include the Crime Control and Prevention District Fund and the Municipal Development District Fund. However, these budgets for these funds are prepared and adopted separately from this budget.

Revenue in the Street Maintenance Fund is projected at \$693,600. The projected revenue, added to the projected beginning balance of \$1,236,454 provides \$1,930,054 for projects in the coming year. Street Maintenance Fund expenditures are projected at \$1,279,000 for the reclamation of Green Way, Roe St., Locust St., Church St., and Central Dr. The ending balance in the Street Maintenance Fund is projected to be \$651,054.

Revenues in the Court Security Fund are estimated for the year at \$11,080. Expenditures are projected at \$7,500 to cover overtime pay for officers who act as bailiff during court proceedings.

Court Technology Fund revenue is projected at \$9,535. Expenditures are projected at \$24,000 for court-related computer system fees. The ending balance is expected to be \$5,200.

The Hotel/Motel Tax Fund derives revenue from a seven percent (7%) tax levied upon the cost of hotel occupancy. The purpose of this tax and these funds is to benefit tourism and the hotel industry within Azle. Projected revenues are \$25,350 for total available resources of \$300,566. Revenue projections are based on previous year occupancy rates. No expenditures are proposed for this fund.

The Cable PEG Fee Capital Projects fund was established to account for Cable PEG fees. Chapter 66 of the Texas Utilities Code provides for funds, over-and-above franchise fees, to support public, educational, and governmental (PEG) access facilities to assist cities with providing PEG channel capacity. The funds are collected from an additional one (1%) percent of a provider's gross revenues. Permissible capital expenditures include all facilities and equipment that have a useful life of longer than one (1) year and that are used for PEG access facilities to provide or enhance the provisioning of PEG channel capacity, programming, and transmissions for a governmental use. Projected revenue for FY 2022-23 is \$20,300. Typically, there have been no expenditures for this fund but for this budget, \$40,000 was budgeted for cameras and streaming system in FY 2021-22 to enable on-line broadcasting of Council meetings. However, this equipment has not been purchased because Staff has been evaluating and purchasing agenda software which will work with the referenced equipment. Therefore, these items have been budgeted for FY 2022-23 for an additional \$10,000 (total of \$50,000). The ending balance is expected to be \$234,103.

## **Capital Projects**

The Capital Projects Fund consists of facility projects. A beginning balance of \$748,699, which includes a prior year transfer from the General Fund of \$298,699, is projected for this fund. Also included in this beginning balance is \$245,000 in gas royalties and \$205,000 from prior transfers from the Municipal Development District.

Revenue of \$907,250 is projected for the Capital Projects Fund, of which \$750,000 is from the General Fund for a yet to be determined project(s), \$120,000 is from gas well royalties, \$37,500 from the Municipal Development District.

Expenditures include lighting the trails at Central Park and Shady Grove Park (\$320,000 and \$150,000, respectively).

The Utility Capital Projects Fund consists of the Emergency Process Generator & Onshore Pump Intake Station Project for the Water Plant (\$603,242); the Meter Endpoint Upgrade Project (\$170,000), the Avondale Lift Station Upgrade Project (CDBG project – City share is \$40,000) and a Water & Wastewater Impact Fee Study (\$12,000). The ending balance is expected to \$3,337,072.

## Summary

While the national and regional economies continue struggling due to the COVID-19 pandemic, the City still faces many challenges. The cost of providing City services is rising very quickly. These rising costs will also negatively effect the still active new home construction, as will rising interest rates. As always, Staff will keep a close eye on the economy and stay prepared to respond to changes as they come. Staff has made every effort to create a budget that will provide the services our citizens have come to expect and Staff will continue to seek improvements where they can be found. Furthermore, it is important to take a cautious approach in the coming year while at the same time intensifying our efforts to attract new businesses to Azle.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'T. Muir', written in a cursive style.

Thomas J. Muir  
City Manager



## **Community Information**

# AZLE, TEXAS

## HISTORY

The area in and near Azle was initially settled by a group of pioneers from Tennessee, Arkansas, Missouri, and Kentucky. Records are not clear on when the first settlers came, however, Dr. J. G. Reynolds was one of Azle's first settlers and he first came to the area in 1846. The community was first known as Elizabeth Town but was later changed to Mooresville after the owner of the only store in town. There was at that time no post office and there were only 664 settlers in all of Tarrant County.

As time went on, more settlers came and more homes were built. In 1891, a man by the name of O'Bar came to the area and was instrumental in getting the first post office established in the community and the settlement's name was changed to O'Bar. Dr. James Azle Steward, one of the few doctors in the area, owned much of the land where Azle now stands. Dr. Steward was a great benefactor of the community. He donated land for a variety of purposes that served the local settlers, including land for businesses, schools, and churches. Dr. Steward deeded enough land for a town site and the name was changed from O'Bar to Azle.

Interesting facts highlight Azle's rich history. The first plank home in Azle was built of lumber hauled 280 miles from Houston, Texas in an ox-drawn wagon. Also, the Ash Creek Baptist Church, organized in 1872, was the first church to be organized in Azle. It is said that one of the early ministers of the church "preached with a six-shooter on each side of his Bible" while the men in the congregation "rested their rifles across their knees as a precaution against a surprise attack from the Comanche Indians" whose last raid in the area took place in 1873.

While nearby Fort Worth grew rapidly in population and commerce, becoming the largest stagecoach terminal in the southwest between 1856 and 1880, Azle's population remained virtually static. For many years Azle continued as a sleepy village, its population growing very slowly. Growth has occurred in rapid spurts in some years but has typically been slow and steady over time.

Azle became an incorporated city in April of 1957 as a general law community. In 1969, the population of the City reached 5,000 and was then eligible to become a home rule city, which allows the City to have more control over its own affairs. At that time, the Council-Manager form of government was adopted. The current City Charter was adopted in 1971 and has been amended over the years to meet the changing needs of the City.

Today, Azle is a suburban community with a rural quality of life. Azle is just 14 miles northwest of Fort Worth, which provides the conveniences of the big city without losing the appeal of a small town. The City is 25 miles from Alliance Airport and 35 miles from Dallas/Fort Worth International Airport. The City encompasses 8.9 square miles and has an estimated population of 13,610 residents.

## MISCELLANEOUS STATISTICAL DATA

Form of Government..... Council – Manager  
 Incorporation Date ..... April 23, 1957  
 Adoption of City Charter Date ..... April 6, 1971

### Town Characteristics

Area ..... 8.9 square miles  
 Population (2022 Estimate)..... 13,610  
 Parks..... 4 with 89 acres of parkland  
 Paved Streets.....65.91 miles

### Proportion of Tax Values

Residential Property..... 68.18%  
 Commercial/Industrial/Other .....31.82%

### Public Safety

#### Police

Police Chief..... 1  
 Police Lieutenants.....2  
 Police Sergeants..... 7  
 Police Corporals.....6  
 Police Officers..... 16  
 Community Affairs Specialist..... 1

#### Fire

Fire Chief ..... 1  
 Assistant Fire Chief ..... 1  
 Lieutenant/Paramedics.....3  
 Engineer/Paramedics .....3  
 Firefighter/Paramedics/EMTs ..... 15  
 Fire Marshal ..... 1

### Water Connections

Residential in City ..... 5,132  
 Commercial in City ..... 506  
 Residential outside City..... 361  
 Commercial outside City ..... 53  
 Total..... 6,052

### Wastewater Connections

Residential .....4,792  
 Commercial..... 378  
 Total.....5,170

### Water Usage

Average Daily Usage ..... 1,772,000 gallons  
 Max. Storage Capacity ..... 3.9 MM gallons

### Infrastructure

Water Lines..... 127 miles  
 Sewers Lines..... 62 miles

## TOP EMPLOYERS IN THE CITY OF AZLE

Local Employer	Employment
Azle Independent School District	992
Wal-Mart	426
Texas Health/Harris Methodist Hospital	240
City of Azle	155
Tri-County Electric Co-op	142
Bur-Mont Inc.	125
Integrated Machinery Solutions	117
Rockwell American	105
Albertson's Grocery	100
Brookshire's Grocery	90

## CITY OF AZLE DEMOGRAPHIC STATISTICS

Fiscal Year	Population	Per Capita Income	Median Age	Azle ISD Enrollment	Unemployment Rate
2011	10,950	25,158	40.5	5,700	8.2%
2012	10,960	25,914	41.0	5,841	6.2%
2013	10,960	27,329	41.4	5,793	5.9%
2014	11,040	25,210	39.2	6,130	4.9%
2015	11,140	28,909	41.8	6,212	4.1%
2016	11,410	28,909	41.8	6,325	4.1%
2017	11,800	29,279	43.5	6,460	3.4%
2018	12,140	30,113	42.2	6,553	3.4%
2019	12,670	30,113	42.2	6,817	3.1%
2020	12,820	32,939	40.1	6,815	7.6%
2021	12,940	33,804	40.4	6,885	4.5%

*Source: City of Azle Annual Comprehensive Financial Report for the year ended September 30, 2021*

## CITY OF AZLE 2022 TOP TEN TAXPAYERS

	<b>TAXPAYER</b>	<b>TYPE OF BUSINESS</b>	<b>2022 ASSESSED VALUATION</b>
1	TFG Reata West LLC	Multi-Family Housing	\$ 32,967,867
2	CSL Azle 2016 LLC	Assisted Living Facility	24,726,662
3	Walmart	Discount Retailer	16,210,670
4	Azle Manor Inc	Assisted Living Facility	10,256,966
5	IMS/RS3 Holdings LLC	Manufacturing	9,815,064
6	DHIR - Graystone Ridge	Residential Rental Community	9,330,770
7	Rockwell American/Quality Trailer	Manufacturing	7,286,637
8	Shady Azle LLC	Multi-Family Housing	6,027,813
9	Korcha LLC	Multi-Family Housing	5,600,000
10	Oncor Electric Delivery	Electric Utility	4,906,610
	Top Ten Total Taxable Value		127,129,059

*Source: Tarrant Appraisal District and Parker County Appraisal District*

## 2022 Ad Valorem Tax Rate Comparison Tarrant County and Parker County Cities

<u>City</u>	<u>Tax Rate</u>	<u>M&amp;O Rate</u>	<u>I&amp;S Rate</u>
Everman	1.11967600	0.84468300	0.27499300
Forest Hill	0.88282000	0.78177500	0.10104500
River Oaks	0.75416800	0.65299900	0.10116900
Pelican Bay	0.75399900	0.75399900	0.00000000
Fort Worth	0.71250000	0.56500000	0.14750000
White Settlement	0.71211500	0.58980300	0.12231200
Kennedale	0.70619000	0.56915400	0.13703600
Mansfield	0.68000000	0.46443400	0.21556600
Sansom Park	0.67766000	0.55645800	0.12120200
Dalworthington Gardens	0.66513300	0.56771600	0.09741700
Grand Prairie	0.66000000	0.45107600	0.20892400
Burleson	0.65720000	0.46490000	0.19230000
Crowley	0.64520300	0.49973600	0.14546700
<b>Azle</b>	<b>0.62342600</b>	<b>0.56947800</b>	<b>0.05394800</b>
Hurst	0.61404300	0.51375300	0.10029000
Haltom City	0.60816200	0.37642700	0.23173500
Arlington	0.59980000	0.40300000	0.19680000
Benbrook	0.59500000	0.57400000	0.02100000
Mineral Wells	0.58413980	0.54752413	0.03661567
Watauga	0.57020000	0.37518700	0.19501300
Blue Mound	0.56054500	0.51583800	0.04470700
North Richland Hills	0.54797200	0.34774400	0.20022800
Richland Hills	0.53888500	0.41362800	0.12525700
Willow Park	0.53845000	0.28394100	0.25450900
Saginaw	0.50804200	0.27315600	0.23488600
Bedford	0.49572600	0.36749700	0.12822900
Lakeside	0.49350000	0.49350000	0.00000000
Springtown	0.48774400	0.33455200	0.15319200
Westover Hills	0.48683300	0.40000000	0.08683300
Pantego	0.47593100	0.43180900	0.04412200
Westworth Village	0.47500000	0.24597000	0.22903000
Reno	0.46816600	0.35088200	0.11728400
Eules	0.46000000	0.37084700	0.08915300
Weatherford	0.45634400	0.33034400	0.12600000
Lake Worth	0.43892800	0.19824100	0.24068700
Trophy Club	0.43479900	0.33500000	0.09979900
Flower Mound	0.40500000	0.36087300	0.04412700
Aledo	0.38311300	0.27709800	0.10601500
Millsap	0.38000000	0.38000000	0.00000000
Southlake	0.36000000	0.29500000	0.06500000
Keller	0.35450000	0.29923400	0.05526600
Roanoke	0.33977900	0.18234800	0.15743100
Haslet	0.29695700	0.27268200	0.02427500
Grapevine	0.27177500	0.14368100	0.12809400
Edgecliff Village	0.26742500	0.26742500	0.00000000
Colleyville	0.26561800	0.25602600	0.00959200
Westlake	0.16788000	0.10491000	0.06297000
Sanctuary	0.15000000	0.15000000	0.00000000

*Source: Tarrant Appraisal District and Parker County Appraisal District*

## 2022 Ad Valorem Tax Rate Comparison Tarrant County and Parker County Cities

<u>City</u>	<u>M&amp;O Rate</u>
Everman	0.84468300
Forest Hill	0.78177500
Pelican Bay	0.75399900
River Oaks	0.65299900
White Settlement	0.58980300
Benbrook	0.57400000
<b>Azle</b>	<b>0.56947800</b>
Kennedale	0.56915400
Dalworthington Gardens	0.56771600
Fort Worth	0.56500000
Sansom Park	0.55645800
Mineral Wells	0.54752413
Blue Mound	0.51583800
Hurst	0.51375300
Crowley	0.49973600
Lakeside	0.49350000
Burleson	0.46490000
Mansfield	0.46443400
Grand Prairie	0.45107600
Pantego	0.43180900
Richland Hills	0.41362800
Arlington	0.40300000
Westover Hills	0.40000000
Millsap	0.38000000
Haltom City	0.37642700
Watauga	0.37518700
Eules	0.37084700
Bedford	0.36749700
Flower Mound	0.36087300
Reno	0.35088200
North Richland Hills	0.34774400
Trophy Club	0.33500000
Springtown	0.33455200
Weatherford	0.33034400
Keller	0.29923400
Southlake	0.29500000
Willow Park	0.28394100
Aledo	0.27709800
Saginaw	0.27315600
Haslet	0.27268200
Edgecliff Village	0.26742500
Colleyville	0.25602600
Westworth Village	0.24597000
Lake Worth	0.19824100
Roanoke	0.18234800
Sanctuary	0.15000000
Grapevine	0.14368100
Westlake	0.10491000

*Source: Tarrant Appraisal District and Parker County Appraisal District*

## 2022 Ad Valorem Tax Rate Comparison Tarrant County and Parker County Cities

<u>City</u>	<u>I&amp;S Rate</u>
Everman	0.27499300
Willow Park	0.25450900
Lake Worth	0.24068700
Saginaw	0.23488600
Haltom City	0.23173500
Westworth Village	0.22903000
Mansfield	0.21556600
Grand Prairie	0.20892400
North Richland Hills	0.20022800
Arlington	0.19680000
Watauga	0.19501300
Burleson	0.19230000
Roanoke	0.15743100
Springtown	0.15319200
Fort Worth	0.14750000
Crowley	0.14546700
Kennedale	0.13703600
Bedford	0.12822900
Grapevine	0.12809400
Weatherford	0.12600000
Richland Hills	0.12525700
White Settlement	0.12231200
Sansom Park	0.12120200
Reno	0.11728400
Aledo	0.10601500
River Oaks	0.10116900
Forest Hill	0.10104500
Hurst	0.10029000
Trophy Club	0.09979900
Dalworthington Gardens	0.09741700
Euless	0.08915300
Westover Hills	0.08683300
Southlake	0.06500000
Westlake	0.06297000
Keller	0.05526600
<b>Azle</b>	<b>0.05394800</b>
Blue Mound	0.04470700
Flower Mound	0.04412700
Pantego	0.04412200
Mineral Wells	0.03661567
Haslet	0.02427500
Benbrook	0.02100000
Colleyville	0.00959200
Pelican Bay	0.00000000
Lakeside	0.00000000
Millsap	0.00000000
Edgecliff Village	0.00000000
Sanctuary	0.00000000

*Source: Tarrant Appraisal District and Parker County Appraisal District*

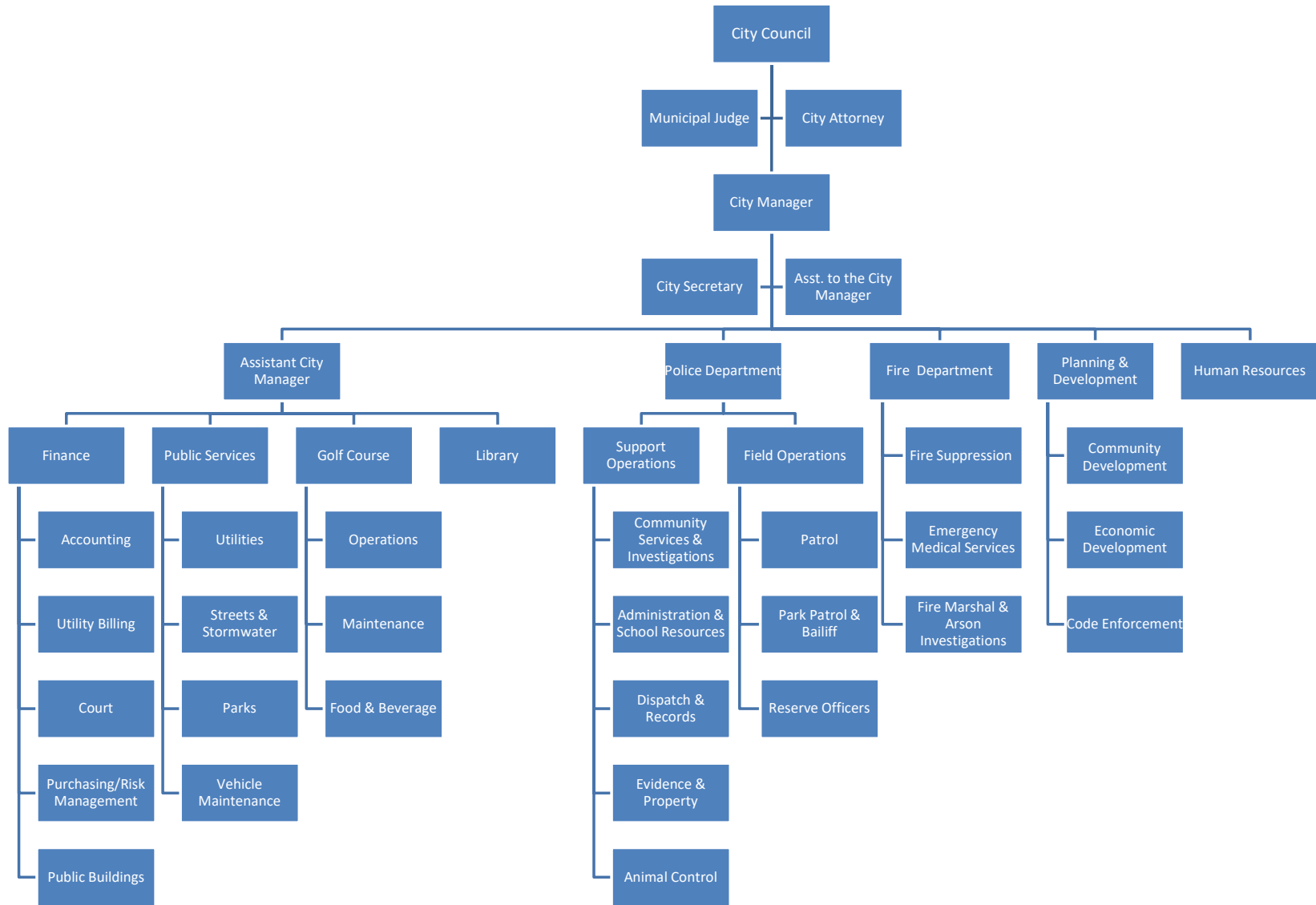


## **Budget Information**

# City of Azle FY 2022-23 Budget Calendar

Date	Responsibility	Event
April 4th	ACM/Departments	Budget Kickoff
May 6th	Departments	FY 2021-22 Estimates and Mid-Year Explanations Due FY 2022-23 Proposed Budgets Due
May 9th - May 13th	Finance/Administration	Review Mid-Year Estimates and Preliminary Budgets
May 16th - May 27th	City Mgr./Departments	Budget Meetings
May 31st - June 17th	Departments	Final Changes to FY 2022-23 Proposed Budgets
July 18th	City Manager/ACM City Council	Mid-Year Budget Presented to City Council Designate Officer or Employee responsible for various tax rate calculations (72 Hour Notice Required)
July 25th	TAD/PCAD	Receipt of Certified Tax Roll
July 25th - July 29th	Finance Director/ACM	Calculate No-New-Revenue, Voter-Approval, and de Minimis Tax Rates
July 29th	City Manager/ACM	Preliminary Proposed Budget Filed with City Secretary and Posted to City's Website Submit No-New-Revenue Tax Rate, Voter-Approval Tax Rate, and de Minimis Tax Rate to the City Council
July 26th - Aug 5th	City Manager	City Manager Makes Final Budget Decisions
August 2nd	Council/Staff	Vote to Consider a Specific Tax Rate (72 Hour Notice Required)
August 3rd	ACM/Finance Director	Upload No-New-Revenue Tax Rate, Voter-Approval Tax Rate, and Proposed Tax Rate to Tarrant Appraisal District and Parker County Appraisal District Databases
August 10th	City Secretary/ACM	Publish Notice of Proposed Tax Rate Public Hearings Publish Notice of Budget Public Hearing Publish Notice of Water/Sewer Rates Public Hearing Send to the Azle News by Noon, August 9th
August 10th	Council/Staff	Post No-New-Revenue Tax Rate, Voter-Approval Tax Rate, and de Minimis Tax Rate to the City's Website
August 10th	Finance Director/ACM	Submit Rate Calculation Worksheets to Tarrant County Tax Assessor - Collector
August 16th	Council/Staff	Budget Workshop (72 hour notice required)
August 23rd	Council/Staff	Public Hearing - Budget Public Hearing - Tax Rate Public Hearing - Water/Sewer Rates
August 29th	City Council	Adopt Budget Vote to Ratify Any Tax Increase Reflected in the Budget Adopt Tax Rate Adopt Water/Sewer Rates
August 30th	Assistant City Manager	Post Notice of Adopted Tax Rate to City Website

# Organization of the City of Azle



## THE BUDGET PROCESS

The City Charter of the City of Azle establishes the fiscal year as October 1 through September 30. The Charter requires the City Manager to submit a proposed budget and accompanying budget message to the council prior to the start of the fiscal year as soon as is practical and in accordance with state law. The City Council reviews the proposed budget at workshops and revises it as appropriate prior to general circulation for public hearings.

The City Manager's Office oversees the preparation of the proposed budget. A budget calendar is distributed to the City's management team in early March. The budget process kicks off in March with the distribution of budget materials. Preliminary budgets are prepared by each department based on the spending of prior years and current year spending levels. Departmental requests for capital items, new personnel, or new programs require accompanying justification statements.

Early in the budget process, the City Manager leads a strategic planning session with the City Council and members of the City's management team. During these meetings, members of the City Council and Staff have an opportunity identify and discuss priorities for the coming budget year and beyond. The City Council will give direction to Staff for its top priorities for the coming year including any changes in major sources of revenue, personnel, and capital items and projects. This meeting is open for the public to attend.

After a review of the preliminary budgets, the City Manager meets with each department head to review their proposed budget. Each department head is provided an opportunity to further explain new requests and to prioritize these requests.

Certified property tax rolls are received by the City from Tarrant Appraisal District and Parker County Appraisal District by July 25<sup>th</sup>. Upon receipt the City is then able to calculate the various tax rates required by Texas Truth-in-Taxation laws, including the No-New-Revenue Tax Rate, the Voter-Approval Tax Rate, and the proposed Tax Rate. After these tax rates are calculated, Staff uploads the rates to an online database maintained by the appraisal districts. The public is allowed to view this information online and make comments. In addition, notice of these various tax rates is posted on the City's website and social media.

After extensive reviews and revisions, the proposed budget is presented to the City Council. The Council then conducts sufficient work sessions to review the budget. Department directors are present during the work sessions to answer questions. Copies of the proposed budget are made available to the public and the public hearing schedule is confirmed.

Before the public hearings are held, notices of the public hearings are posted at City Hall, on the City's website, and published in the newspaper. As required by Texas Truth-in-Taxation laws, the City will conduct public hearings on both the proposed tax rate and the proposed budget. During these hearings, the public is given an opportunity

to ask any questions or raise any concerns they may have with the proposed tax rate and budget. After the public hearings, the Council may adopt the proposed budget with or without amendment. The City Charter requires the budget ordinance to be adopted in accordance with state law. The City strives to adopt the budget within a timeline that complies with state law and the City's charter. The Council normally adopts the tax rate ordinance at the same meeting as the budget ordinance.

## THE BUDGET AMENDMENT PROCESS

The budget is normally reviewed in April and May of each year in order to determine if revenues and expenditures are in line with original projections. In the event revenues are below projections or expenditures appear to be exceeding projections due to unforeseen events, then the budget may be amended. The City Charter provides for amending the budget and altering appropriations.

A public hearing is held and the budget is amended by ordinance presented to the City Council. A majority of the Council must approve the amendment ordinance. After approval, the ordinance becomes an amendment to the original budget.

## BUDGETARY BASIS OF ACCOUNTING

Budgets of general governmental fund types are prepared on a modified accrual basis. Under the modified accrual basis of accounting, revenues are recognized when they are measurable (the amount of revenue can be determined) and available (collectable within the current period). Expenditures are recorded when they are incurred. The following funds are governmental type funds and their budgets are prepared on that basis: General Fund, Debt Service Fund, Capital Projects Fund, Crime Control and Prevention District Fund, Street Maintenance Fund, Court Security Fund, Court Technology Fund, Hotel/Motel Tax Fund, Municipal Development District Fund, and the Cable PEG Fee Capital Projects Fund.

The enterprise funds are prepared on a full accrual basis. Under the full accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time they are incurred. The following funds are based on full accrual: Utility Fund, Utility Capital Projects Fund, Golf Course Fund and Stormwater Utility Fund.

# CITY OF AZLE

## Financial Policies

### INTRODUCTION

The City of Azle, Texas financial policies set forth the basic framework for the fiscal management of the City. These policies are developed within the parameters established by applicable provisions of the Texas Government Code and the City of Azle Charter. The policies are intended to assist the City Council and City staff in evaluating current activities and proposals for future programs. In addition, the policies serve as tool to help the City create a balanced budget, which the City defines as a budget in which current revenues equal current expenditures. The policies are to be reviewed on an annual basis and modified to accommodate changing circumstances or conditions.

### ANNUAL BUDGET (Charter Requirements\*)

1. The fiscal year of the City of Azle shall begin on the first day of October and shall end the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year for the City.
2. The City Manager, as soon as is practical and in accordance with state law, shall submit to the Council a proposed budget, which shall provide a complete financial plan for the fiscal year, and shall contain the following:
  - a. A budget message, explanatory of the budget, which message shall contain an outline of the proposed financial policies of the City for the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in the expenditure and revenue items, and shall explain any major changes in financial policy.
  - b. A consolidated statement of anticipated receipts and proposed expenditure for all funds.
  - c. An analysis of property valuation.
  - d. An analysis of tax rate.
  - e. Tax levies and tax collections by years for at least five years.
  - f. General Fund resources in detail.
  - g. Special Funds resources in detail.
  - h. Summary of proposed expenditures.
  - i. Detailed estimates of expenditures.
  - j. A revenue and expense statement for all types of bonds.
  - k. A description of all bond issues outstanding, showing rate of interest, date issue, maturity date, amount authorized, amount issued and amount outstanding.

- l. A schedule of requirements for the principal and interest of each issue of bonds.
    - m. The appropriation ordinance.
    - n. The tax levying ordinance.
3. The City Manager shall present the several items of revenue, including the actual amount for each item for the last fiscal year, and estimated amounts for the ensuing fiscal year. Also, actual amount of expenditure items for the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing fiscal year shall be presented.
4. At least one public hearing shall be conducted before the Council, allowing interested citizens to express their opinions concerning any item or the amount of any item therein contained.
5. Following the public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures, it shall provide for increase in the total anticipated revenues to at least equal such proposed expenditures.
6. The budget shall be finally adopted not later than fifteen days prior to the beginning of the fiscal year, and should the City Council fail to so adopt the budget, the then existing budget together with the with the tax-levying ordinance and its appropriation ordinance shall be deemed adopted for the ensuing fiscal year.
7. Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be filed with the person performing the duties of City Secretary, the County Clerk of Tarrant and Parker Counties, and the State Comptroller of Public Accounts at Austin. The final budget shall be printed, mimeographed, or otherwise reproduced and copies shall be made available for the use of all offices, departments and agencies and for the use of interested persons and civic organizations.

## **BASIS OF ACCOUNTING AND BUDGETING**

1. The City finances shall be accounted for in accordance with generally accepted accounting principles as established by the Governmental Accounting Standard Board.
  - a. The accounts of the City are organized and operated on the basis of funds and account groups. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and management requirements. Account groups are a reporting device to

account for certain assets and liabilities of the government funds not recorded directly in those funds. Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, Debt Service, and Capital Project funds.

- b. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Ad Valorem, sales, franchise, and other tax revenue recorded in the General Fund and Ad Valorem tax revenues recorded in the Debt Service Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenue when received in cash, because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.
  - c. The City utilizes encumbrance accounting for its governmental fund types, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation.
  - d. The City's Proprietary Fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.
2. The City's annual budget shall be prepared and adopted on a basis consistent with the modified accrual and accrual basis for all governmental and proprietary funds except the capital projects funds, which adopt project-length budgets. Also, depreciation of fixed assets is not recognized in proprietary fund budgets. All annual appropriations lapse at fiscal year end.

## **BUDGET ADMINISTRATION**

1. All expenses of the City shall be made in accordance with the adopted annual budget. The department level is the legal level of control enacted by the City's

Charter. Budgetary control is maintained at the individual expenditure level by the review of all requisitions of estimated purchase amounts prior to the release of purchase orders to vendors.

2. The following represents the City's budget amendment policy delineating responsibility and authority of the amendment process. Transfers between expenditure accounts in one department may occur with the approval of the city manager. Transfers between operating departments may occur with the approval of the city manager provided that a department's total budget is not change by more than five percent. Transfers between funds or transfers between departments that change a department's total budget by more than five percent must be accomplished by budget amendment approved by the City Council. Budget amendments calling for new fund appropriations must also be approved by the City Council.

## **FINANCIAL REPORTING**

1. Following the conclusion of the fiscal year, the City's Director of Finance shall cause to be prepared an Annual Comprehensive Financial Report (Annual Report) in accordance with the generally accepted accounting and financial reporting principles established by the Governmental Accounting Standard Board. The document also shall satisfy all criteria of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program.
2. The Annual Report shall show the status of the City's finances on the basis of generally accepted accounting principles (GAAP). The Annual Report shall show fund revenues and expenditures on both a GAAP basis and budget basis for the comparison purposes.
3. Included as part of the Annual Report shall be the results of the annual audit prepared by independent certified public accountants designated by the City Council.
4. The Director of Finance shall issue a report to the City Council reflecting the results of operations for the month. The report shall be presented to the City Council in a timely manner and in a format acceptable to the Council.

## **REVENUES**

1. To protect the City's financial integrity, the City will maintain a diversified and stable revenue system to shelter it from fluctuations in any one revenue source. Recognizing that sales tax is a volatile, unpredictable source of revenue, the City will attempt to reduce its dependence on sales tax revenue.

2. For every annual budget the City shall levy two property tax rates: maintenance/operations (M&O) and debt service (I&S). The debt service levy shall be sufficient for meeting all principal and interest payments associated with the City's outstanding general obligation debt for that budget year. The debt service levy and related debt service expenditure shall be accounted for in the Debt Service Fund. The maintenance and operation levy shall be accounted for in the General Fund. The maintenance and operation levy shall not exceed the no-new-revenue tax rate and the de minimis rate as defined by the State of Texas Property Tax Code unless deemed necessary by and adopted by a sixty percent (60%) majority vote of the City Council.
3. The City will maintain a policy of levying the lowest tax rate as is practical on the broadest tax base. Minimal exceptions will be provided to homeowners, senior citizens, and disabled veterans.
4. The City will establish user charges and fees at a level that attempts to recover the full cost of providing the services.
  - a. User fees, particularly utility rates, should identify the relative costs of serving different classes of customers.
  - b. Where possible, utility rates should be designed to reduce peak (hour and day) demands on the utility systems.
  - c. The City will make every reasonable effort to ensure accurate measurement of variable impacting taxes and fees (e.g. verification of business sales tax payments, verification of appraisal district property values, and accuracy of water meters).
5. The City will attempt to maximize the application of its financial resources by obtaining supplementary funding through agreements with other public and private agencies for the provision of public services or the construction of capital improvements.
6. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.
7. When developing the annual budget, the City Manager shall project revenues from every source based on actual collections from the preceding year and estimated collection of the current fiscal year, while taking into account known circumstances which will impact revenues for the new fiscal year. The revenue projections for each fund should be made conservatively so that total actual fund revenues exceeded budgeted projections.

## **OPERATING EXPENDITURES**

1. Operating expenditures shall be accounted, reported, and budgeted for in the following major categories:

- a. Operating, Recurring Expenditures
    - i. Personnel Services
    - ii. Supplies
    - iii. Maintenance
    - iv. Contractual Services
    - v. Capital Replacement / Lease
  - b. Operating, Non-Recurring Expenditures
    - i. Capital Equipment
2. The annual budget shall appropriate sufficient funds for operating, recurring expenditures necessary to maintain established quality and scope of services.
  3. The City will constantly examine the methods for providing public services in order to reduce operating recurring expenditures and enhance quality and scope of public services.
  4. Personnel service expenditures will reflect the minimum staffing needed to provide established quality and scope of city services. To attract and retain employees necessary for providing high-quality services, the City shall maintain a compensation and benefit package competitive with the public, and when quantifiable, private service industries.
  5. Supplies expenditures shall be sufficient for ensuring the optimal productivity of City employees.
  6. Maintenance expenditures shall be sufficient for addressing the deterioration of the City's capital assets to ensure the optimal productivity of the capital assets. Maintenance should be conducted to ensure a relatively stable level of maintenance expenditures for every budget year.
  7. The City will utilize contracted labor for the provision of city services whenever private contractors can perform the established level of services at a lower cost to the City. The City will regularly evaluate its agreements with private contractors to ensure the established levels of services are performed at the lowest cost to the City.
  8. Capital equipment is defined as equipment that exceeds \$5,000 and has a useful life of at least one year. Existing capital equipment shall be replaced when needed to ensure the optimal productivity of City employees.
  9. Expenditures for additional capital equipment shall be made only to enhance employee productivity, improve quality of services, or expand scope of services.

## **FUND BALANCE**

1. The annual budget shall be presented to the City Council with each fund reflecting an adequate fund balance. As the financial situation allows, the goal for fund balance level in the City's major operating funds will be at least 120 days of that fund's annual operating expenditures.
2. Fund balance that exceeds the minimum level established for each fund may be appropriated for non-recurring capital projects or programs.
3. The City will exercise diligence in avoiding the appropriation of fund balance for recurring operating expenditures. In the event fund balance is appropriated for recurring operating expenditures to meet the needs of the Azle community, the budget document shall include an explanation of the circumstances requiring the appropriation of and the methods to be used to arrest the future use of fund balance for operating expenditures.

## **DEBT EXPENDITURES**

1. The City will issue debt only to fund capital projects that cannot be supported by current annual revenues.
2. To minimize interest payments on issued debt, the City will maintain a rapid debt retirement policy by issuing debt maturities not exceeding twenty-five (25) years. Retirement of debt principal will be structured to ensure constant annual debt payments.
3. The City will attempt to maintain base bond ratings (prior to issuance) of A1 (Moody's Investor Services) and A+ (Standard & Poor's, Fitch Ratings) on its general obligation debt.
4. When needed to minimize annual debt payments, the City will obtain insurance for new debt issues.

## **CAPITAL PROJECT EXPENDITURES**

1. The City will develop a multi-year plan for capital projects, which identifies all projects likely to be constructed within a five year horizon. The multi-year plan will reflect for each project the likely source of funding and attempt to quantify the project's impact to future operating expenditures.
2. Capital projects will be constructed to:
  - a. Protect or improve the community's quality of life.
  - b. Protect and enhance the community's economic vitality.
  - c. Support and service new development.

## **UTILITY CAPITAL EXPENDITURES**

1. The City will design utility rates sufficient to fund the day-to-day operations of the utility system and to maintain compliance with bond covenants associated with debt issued for utility capital projects. Whenever possible, the City will attempt to fund capital projects from unallocated Utility Fund reserves.

## **LONG-TERM FINANCIAL PLANS**

1. The City will adopt every annual budget in context of a long term financial plan for the General Fund. Financial plans for the other funds may be developed as needed.
2. The General Fund long-term plan will establish assumptions for revenues, expenditures and changes to fund balance over a five year horizon. The assumptions will be evaluated each year as part of the budget development process.

## CITY OF AZLE CHARTER

### ARTICLE 9 MUNICIPAL FINANCE

#### **Section 9.02 Preparation and Submission of Budget:**

The City Manager shall, each fiscal year, submit to the Council a proposed budget in compliance with state law.

#### **Section 9.03 Anticipated Revenues Compared With Other Years in Budget:**

In preparing the budget, the City Manager shall place in parallel columns opposite the several items of revenue: the actual amount of each item for the last fiscal year, the estimated amount for the ensuing fiscal year.

#### **Section 9.04 Proposed Expenditures Compared With Other Years:**

The City Manager in the preparation of the budget shall place in parallel columns opposite the various items of expenditures: the actual amount of such items of expenditures for the last completed fiscal year, the estimated amount for the current fiscal year and the proposed amount for the ensuing fiscal year.

#### **Section 9.05 Budget a Public Record:**

The budget and all supporting schedules shall be filed with the person performing the duties of City Secretary, submitted to the City Council and shall be a public record. The City Manager shall provide copies for distribution to all interested persons.

#### **Section 9.06 Notice of Public Hearing on Budget:**

At the meeting of the City Council at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published in the official newspaper of the City of Azle, a notice of the hearing setting forth the time and place thereof at least five days before the date of such hearing.

#### **Section 9.07 Public Hearing on Budget:**

At the time and place set forth in the notice required by Section 9.06, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained.

#### **Section 9.08 Proceedings on Budget After Public Hearing:**

After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such proposed expenditures.

#### **Section 9.09 Vote Required for Adoption:**

The budget shall be adopted by the favorable vote of majority of the members of the whole City Council.

#### **Section 9.11 Effective Date of Budget; Certification; Copies Made Available:**

Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be filed with the person performing the duties of City Secretary, the County Clerk of Tarrant and Parker Counties and the State Comptroller of Public Accounts at Austin. The final budget shall be printed, mimeographed, or otherwise reproduced and copies shall be

made available for the use of all offices, departments and agencies and for the use of interested persons and civic organizations.

**Section 9.12 Budget Establishes Appropriations:**

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

**Section 9.13 Budget Establishes Amount to be Raised by Property Tax:**

From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year, provided however, that in no event shall such levy exceed the legal limit provided by the laws and constitution of the State of Texas.

**Section 9.14 Contingent Appropriation:**

Provision shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three per centum of the total budget, to be used in case of unforeseen items of expenditure. Such contingent appropriation shall be under the control of the City Manager and distributed by him after approval of the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported

**Section 9.15 Estimated Expenditures Shall Not Exceed Estimated Resources:**

The total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund (prospective income plus cash on hand). The classification of revenue and expenditure accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the National Committee on Governmental Accounting or some other accepted classification.

**Section 9.16 Other Necessary Appropriations:**

The city budget may be amended and appropriations altered in accordance therewith in cases of public necessity, the actual fact of which shall have been declared by the City Council.

**Section 9.18 Power to Tax:**

The City Council shall have the power under the provisions of the state law to levy, assess and collect an annual tax upon real and personal property within the City to the maximum provided by the constitution and general laws of the State of Texas. The City Council shall also have the power to levy occupation taxes on such occupations as consistent with the general laws of the State of Texas.

## CITY OF AZLE

### BUDGET RELATED SECTIONS OF CITY ORDINANCES

#### **Sec. 13.04.063 Water rates for customers within city limits**

(a) A minimum monthly service charge shall be made each month or fraction thereof for water service within the city limits. The minimum charge shall be based on the size of the meter. The minimum charge shall be recalculated prior to the start of each fiscal year from the budgeted amount of the following fixed costs: annual water-related debt service, electric demand, water facility insurance costs and contingency funds. The recalculated minimum charge shall be approved by ordinance at least 15 days prior to the start of each fiscal year. The minimum charge established is as provided for in the fee schedule in appendix A of this code.

(b) The rates for the use of water by residential and commercial customers within the corporate limits shall be calculated using the rate scales as provided for in the fee schedule found in appendix A of this code.

#### **Sec. 13.04.064 Water rates for customers outside city limits**

(a) The city council, having found that the cost of supplying water services to customers outside the corporate limits of the city is greater than that of supplying its customers receiving services inside the corporate limits, therefore set the following rates for its residential and commercial customers outside the corporate limits. A minimum monthly service charge shall be made each month or fraction thereof for water service within [outside] the city limits. The minimum charge shall be based on the size of the meter. The minimum charge shall be recalculated prior to the start of each fiscal year from the budgeted amount of the following fixed costs: annual water-related debt service, electric demand, water facility insurance costs and contingency funds. The recalculated minimum charge shall be approved by ordinance at least 15 days prior to the start of each fiscal year. The minimum charge established is as provided for in the fee schedule in appendix A of this code.

(b) The rates for the use of water by residential and commercial customers outside the corporate limits shall be calculated using the rate scales provided for in the fee schedule found in appendix A of this code.

#### **Sec. 13.04.065 Sewer rates**

(a) The monthly charge for connection to the sanitary sewer system shall consist of a basic charge plus a usage charge based on the amount of water service consumed as set forth in subsections (b) and (c) below. The basic service charge shall be recalculated prior to the start of each fiscal year from the budgeted total of the following fixed costs: annual sewer-related debt service, electric demand, sewer facility insurance costs and contingency funds. The recalculated minimum charge shall be approved by ordinance at least 15 days prior to the start of each fiscal year. The basic service charge established is as provided for in the fee schedule found in appendix A of this code.

(b) All residential customers shall pay a usage charge as provided for in the fee schedule in appendix A of this code for every hundred cubic feet of water used on the average month during the period commencing November 15th of the annual billing period immediately preceding the month for which a bill is currently being tendered. It is the intent of this section to establish a fixed monthly sewer service usage charge for each customer that will be consistent from month to month within a given year. The city will determine the average cubic feet of water used by each customer during the November 15th to February 15th period each year and will use it to set a monthly average for that particular customer, structure or property. The usage charge will be multiplied against the average monthly water consumption measured in cubic feet as set forth above to calculate the sewer bill for the ensuing twelve-month period. In the event the customer, structure or property did not receive public water utility service during the immediately preceding November 15th to February 15th time frame, the customer may request at the time of initiation of service that billing be based on the city-wide average monthly usage rate; otherwise the city will calculate the billing on actual water use until such time as a full three-month average is determined and then use that average or the city-wide average by type of customer, whichever average is smaller. Each year the city will establish a new city-wide average monthly usage rate for the period commencing November 15th and ending February 15th for the purpose of establishing use charges for customers that do not have prior historical usage data.

(c) Effective November 1, 2002, all commercial customers shall pay a usage charge as provided for in the fee schedule found in appendix A of this code for every hundred cubic feet of water used each month. From the date of this subsection until November 1, 2002, commercial customers will be billed for every hundred feet of water used in accordance with subsection (b) above.

**ORDINANCE NO. 2022-19**

**AN ORDINANCE OF THE CITY OF AZLE, TEXAS, SETTING FORTH THE EXPENDITURES/EXPENSES TO CONDUCT EACH FUND FOR THE MUNICIPAL GOVERNMENT OF THE CITY OF AZLE, TEXAS, FOR THE PERIOD BEGINNING OCTOBER 1, 2022, AND TERMINATING SEPTEMBER 30, 2023, APPROPRIATING MONEY FOR THE VARIOUS FUNDS; SETTING OUT THE PURPOSES OF SUCH VARIOUS FUNDS; REPEALING ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AZLE, TEXAS THAT:**

**SECTION 1**

The appropriation for the period of time beginning October 1, 2022 and ending September 30, 2023 shall be distributed among the various funds established incident thereto as follows:

(a) General Fund	\$17,248,476
(b) Debt Service Fund	\$788,841
(c) Utility Fund	\$10,253,795
(d) Golf Course Fund	\$1,843,407
(e) Stormwater Fund	\$2,255,293
(f) Street Maintenance Fund	\$1,279,000
(g) Court Security Fund	\$7,500
(h) Court Technology Fund	\$24,000
(i) Hotel/Motel Tax Fund	\$0
(j) Cable PEG Fee Fund	\$50,000
(k) Capital Projects Fund	\$470,000
(l) Water & Sewer Capital Projects Fund	\$825,242
(m) Crime Control & Prevention District Fund	\$841,018
(n) Municipal Development District Fund	\$675,839
<b>TOTAL ALLOCATION OF ALL FUNDS</b>	<b>\$36,562,411</b>

**SECTION 2**

The distribution and division of the above-named appropriation shall be made in accordance with the Budget of Expenditures submitted by the City Manager and as revised by the City Council and adopted by the City Council, which budget is hereby made a part of this Ordinance by reference thereto, and the same as if copied verbatim herein, and should be considered in connection with the expenditures of the above appropriations.

### **SECTION 3**

The budget for the one-year period as set forth above has been heretofore submitted by the City Manager to the City Council, published, and a hearing held incident hereto. The City Council has theretofore approved the same in all respects. The purpose and intent of this ordinance then, is to set forth in ordinance form the funds from which budget allocations are to be derived for operational purposes; and further, to approve the budget in all respects.

### **SECTION 4**

The City Manager is hereby authorized to make intra-fund and/or intra-departmental transfers during the Fiscal Year as becomes necessary in order to avoid over expenditure of a particular account.

### **SECTION 5**

The City Manager is hereby authorized to invest any funds not needed for current use, whether operating funds or bond funds, in accordance with the Investment Policy of the City of Azle, Texas.

### **SECTION 6**

Should any part, portion, section or provision of this ordinance be declared to be invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion or judgment shall in no way affect the remaining parts, portions, sections or provisions of this ordinance, which provisions shall remain and continue to be in full force and effect.

### **SECTION 7**

This ordinance shall take effect and shall be in full force and effect from and after the date of its passage.

**AND IT IS SO ORDAINED.**

**DULY PASSED AND APPROVED** by the City Council of the City of Azle, Texas, on August 29, 2022.

  
\_\_\_\_\_  
Mayor, Alan Brundrett

ATTEST:

  
Yael Forgey, City Secretary

**ORDINANCE NO. 2022-20**

**AN ORDINANCE OF THE CITY OF AZLE, TEXAS, LEVYING TAXES FOR THE USES AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF AZLE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023, AND PROVIDING FOR THE INTEREST AND SINKING FUNDS FOR THE TAX YEAR 2022 AND APPROPRIATING EACH LEVY FOR THE SPECIFIC PURPOSE; PROVIDING FOR A DATE FOR PAYMENT OF SAID TAXES; PROVIDING FOR THE COLLECTION OF DELINQUENT TAXES; AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS**, the Notice of Public Hearing on Tax Increase for the City of Azle, Texas for the year 2022 has heretofore been published in accordance with the law; and

**WHEREAS**, a public hearing on the proposed tax increase and proposed tax rate was held on August 23, 2022 in accordance with the law, and

**WHEREAS**, it is necessary, at this time, that said ordinance be passed levying tax on all property, both real and personal, within the City of Azle, Texas, in accordance with such budget.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF AZLE, TEXAS, THAT:**

**SECTION 1**

There is hereby levied, and there shall be collected for the use and support of the municipal government of the City of Azle, Texas, for the 2022-2023 Fiscal Year, upon all property, whether real, personal, or mixed, within the corporate limits of the City of Azle, Texas, subject to taxation for the tax year 2022, a tax at the rate of \$0.623426 on each One Hundred Dollars (\$100.00) valuation of property to be assessed and collected for the purposes hereinafter stipulated, to wit:

General Fund	<u>\$0.569478</u>
Interest and Sinking Fund	<u>\$0.053948</u>

**SECTION 2**

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

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.44 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-12.61.**

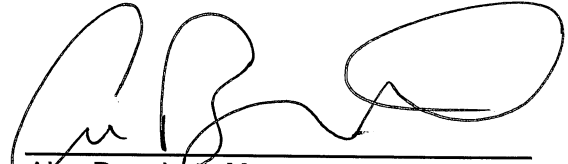
**SECTION 3**

All taxes collected by the City of Azle, Texas, shall be payable on October 1, 2022, and if such taxes are not paid in full on or before January 31st, of the succeeding year, the amounts shall be declared delinquent and penalties and interest charges shall be collected as provided by law.

**SECTION 4**

This ordinance shall take effect and shall be in full force and effect from and after its passage.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF AZLE,  
TEXAS, ON THIS THE 29TH DAY OF AUGUST, 2022.**



Alan Brundrett, Mayor

ATTEST:



Yael Forgey, City Secretary

**ORDINANCE NO. 2022-21**

**AN ORDINANCE AMENDING APPENDIX A OF THE AZLE MUNICIPAL CODE (2022), AS AMENDED, BY AMENDING THE RESIDENTIAL AND COMMERCIAL WATER AND SEWER RATES WITHIN AND OUTSIDE THE CORPORATE CITY LIMITS OF THE CITY OF AZLE; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Azle is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

**WHEREAS**, the City of Azle heretofore adopted water and sewer rates applicable to customers both within and outside the city limits; and

**WHEREAS**, the City Council now deems it necessary to establish the base rates for water and sewer service.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF AZLE, TEXAS:**

**SECTION 1**

A. That Appendix A of the Azle Municipal Code is hereby amended by amending Section A6.007 "Water Rates", Subsection (a) "Within city limits", Subsection (1) to read as follows:

- (1) A minimum monthly service charge shall be made each month or fraction thereof for water service within the city limits. The minimum charge shall be based on the size of the meter. The minimum charge shall be evaluated to insure adequacy prior to the start of each fiscal year based on the projected budgeted amount of the following fixed costs: annual water-related debt service, utility (electric, gas, water and sewer) costs, water system insurance costs, TCEQ fees, raw water costs, and administrative costs. Once evaluated and determined to be adequate, the minimum charge shall be approved by ordinance in conjunction with the adoption of the City's annual budget. The following minimum charge is established for Fiscal Year 2022-2023:

Meter Size	Residential	Commercial
------------	-------------	------------

5/8 x 3/4"	\$25.95	\$31.40
1"	\$37.63	\$45.15
1 1/2"	\$55.53	\$66.64
2"	\$76.81	\$92.17
3"	\$179.06	\$214.87
4"	\$302.06	\$362.47
6"	\$510.48	\$612.57

B. That Appendix A of the Azle Municipal Code is hereby amended by amending Section A6.007 "Water Rates", Subsection (b) "Outside city limits", Subsection (1) to read as follows:

- (1) The City Council, having found that the cost of supplying water services to customers outside the corporate limits of the City of Azle is greater than that of supplying its customers receiving services inside the corporate limits, therefore set the following rates for its residential and commercial customers outside the corporate limits. A minimum monthly service charge shall be made each month, or fraction thereof for water service outside the city limits. The minimum charge shall be based on the size of the meter. The minimum charge shall be evaluated to insure adequacy prior to the start of each fiscal year based on the projected budgeted amount of the following fixed costs: annual water related debt service, utility (electric, gas, water & sewer) costs, water system insurance costs, TCEQ fees, raw water costs, and administrative costs. Once evaluated and determined to be adequate, the minimum charge shall be approved by ordinance in conjunction with the adoption of the City's annual budget. The following minimum charge is established for Fiscal Year 2022-2023:

Meter Size	Residential	Commercial
5/8 x 3/4"	\$38.93	\$46.71
1"	\$56.44	\$67.73

1 1/2"	\$83.30	\$99.96
2"	\$115.22	\$138.26
3"	\$268.58	\$332.30
4"	\$453.09	\$543.70
6"	\$765.72	\$918.85

C. That Appendix A of the Azle Municipal Code is hereby amended by amending Section A6.008 "Sewer Rates", Subsection (a), to read as follows:

(a) The monthly charge for connection to the sanitary sewer system shall consist of a basic charge plus a usage charge based on the amount of water service consumed as set forth in subsections (b) and (c). The basic service charge shall be evaluated to insure adequacy prior to the start of each fiscal year based on the projected budgeted amount of the following fixed costs: annual sewer related debt service, utility (electric, gas, water & sewer) costs, TCEQ fees, sewer system insurance costs, and administrative costs. Once evaluated and determined to be adequate, the minimum charge shall be approved by ordinance in conjunction with the adoption of the City's annual budget. The following minimum charge is established for Fiscal Year 2022-2023:

- (1) Residential Rate: \$23.00
- (2) Commercial Rate: \$28.30

**SECTION 2.**

This ordinance shall be cumulative of all provisions of ordinances and of the Code, as amended, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

**SECTION 3.**

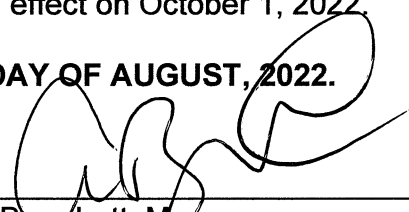
It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if

any phrase, clause, sentence paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 4.**

This ordinance shall be in full force and effect on October 1, 2022.

**PASSED AND APPROVED ON THIS 29TH DAY OF AUGUST, 2022.**

  
\_\_\_\_\_  
Alan Brundrett, Mayor

ATTEST:

  
\_\_\_\_\_  
Yael Forgey, City Secretary



## **Budget Summaries**

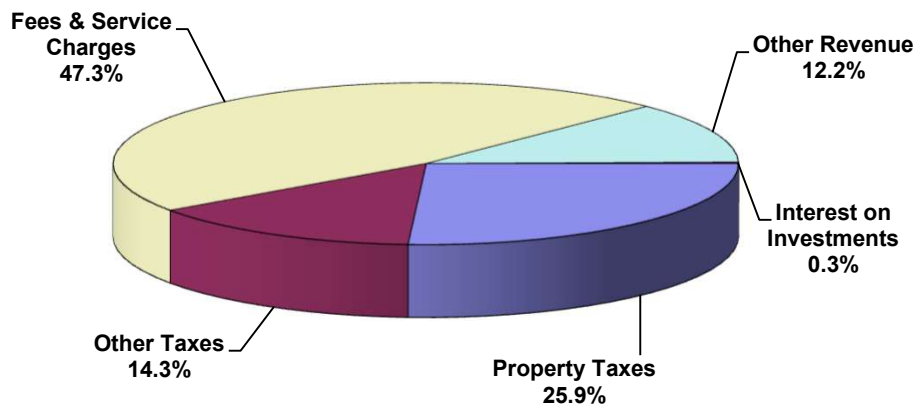
**Combined Summary of Operating Revenues and Expenditures/Expenses  
FY 2022-2023**

DESCRIPTION	GOVERNMENTAL FUNDS			
	GENERAL FUND	DEBT SERVICE FUND	STREET MAINT. FUND	SPECIAL PURPOSE FUNDS
<b>BEGINNING BALANCE</b>	<b>6,734,869</b>	<b>155,268</b>	<b>1,236,454</b>	<b>600,503</b>
<b>REVENUES</b>				
Taxes	10,843,949	691,368	692,000	25,000
License and Permits	1,051,500			
Park Revenues	11,000			
Fines & Fees - Police	439,350			
Fines & Fees - Other	26,050			40,500
Charges for Services	725,000			
Miscellaneous	73,200			
Interest on Investments	55,000	1,000	1,600	765
Intergovernmental Revenue	1,974,000			
Water Charges & Fees				
Sewer Charges & Fees				
Sanitation Charges & Fees				
Golf Course Charges & Fees				
Stormwater Fees				
<b>TOTAL REVENUES</b>	<b>15,199,049</b>	<b>692,368</b>	<b>693,600</b>	<b>66,265</b>
<b>TRANSFERS FROM OTHER FUNDS</b>	<b>1,088,093</b>			
<b>EXPENDITURES / EXPENSES</b>				
Personnel Services	10,988,396			7,500
Supplies	858,399			
Maintenance	521,700		1,279,000	
Contractual Services	2,588,782			24,000
Capital Outlay	1,541,199			50,000
Debt Service	-	788,841		
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>16,498,476</b>	<b>788,841</b>	<b>1,279,000</b>	<b>81,500</b>
<b>REVENUE OVER (UNDER) EXPENDITURES/EXPENSES</b>	<b>(211,334)</b>	<b>(96,473)</b>	<b>(585,400)</b>	<b>(15,235)</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>750,000</b>			
<b>ENDING BALANCE</b>	<b>5,773,535</b>	<b>58,795</b>	<b>651,054</b>	<b>585,268</b>

**Combined Summary of Operating Revenues and Expenditures/Expenses  
FY 2022-2023**

<b>PROPRIETARY FUNDS</b>					
<b>UTILITY FUND</b>	<b>GOLF COURSE FUND</b>	<b>STORM WATER FUND</b>	<b>TOTAL ALL FUNDS</b>	<b>ALL FUNDS 2021-22</b>	<b>ALL FUNDS 2020-21</b>
<b>4,196,446</b>	<b>600,121</b>	<b>591,662</b>	<b>14,115,323</b>	<b>15,694,381</b>	<b>13,898,582</b>
			12,252,317	11,695,589	11,111,307
			1,051,500	1,274,516	883,518
			11,000	15,005	11,995
			439,350	441,431	426,439
			66,550	76,444	81,035
			725,000	750,000	593,015
4,000	1,500		78,700	199,447	269,991
21,000	1,500	1,500	82,365	74,615	69,484
		1,677,040	3,651,040	1,056,068	982,378
4,721,067			4,721,067	4,678,249	4,293,731
2,846,995			2,846,995	2,801,636	2,656,281
2,299,500			2,299,500	2,270,730	2,206,463
	1,735,000		1,735,000	1,722,450	1,603,648
		520,000	520,000	517,000	506,565
<b>9,892,562</b>	<b>1,738,000</b>	<b>2,198,540</b>	<b>30,480,384</b>	<b>27,573,180</b>	<b>25,695,850</b>
90,000			1,178,093	1,039,756	757,251
2,229,735	463,341		13,688,972	12,151,354	10,812,544
445,202	327,125	10,263	1,640,989	1,580,734	1,088,590
784,962	50,000	16,140	2,651,802	1,647,029	1,348,633
4,116,148	516,873	48,803	7,294,606	7,026,826	6,199,740
212,975	155,500	1,965,540	3,925,214	2,615,503	1,868,327
1,651,795	130,568	49,432	2,620,636	2,630,792	2,582,217
<b>9,440,817</b>	<b>1,643,407</b>	<b>2,090,178</b>	<b>31,822,219</b>	<b>27,652,238</b>	<b>23,900,051</b>
<b>541,745</b>	<b>94,593</b>	<b>108,362</b>	<b>(163,742)</b>	<b>960,698</b>	<b>2,553,050</b>
812,978	200,000	165,115	1,928,093	2,539,756	757,251
<b>3,925,213</b>	<b>494,714</b>	<b>534,909</b>	<b>12,023,488</b>	<b>14,115,323</b>	<b>15,694,381</b>

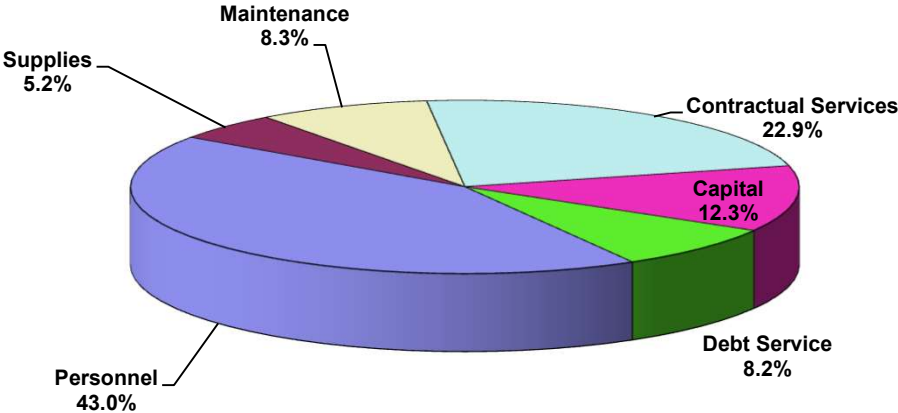
## PROJECTED REVENUES FY 2022-2023



### ALL FUNDS

Property Taxes	\$	7,902,817
Other Taxes		4,349,500
Fees & Service Charges		14,415,962
Other Revenue		3,729,740
Interest on Investments		82,365
	\$	30,480,384

# BUDGETED EXPENDITURES/EXPENSES FY 2022-2023



## ALL FUNDS

Personnel	\$	13,688,972
Supplies		1,640,989
Maintenance		2,651,802
Contractual Services		7,294,606
Capital		3,925,214
Debt Service		2,620,636
		2,620,636
	\$	31,822,219

**CITY OF AZLE  
AUTHORIZED PERSONNEL BY FUND AND DEPARTMENT**

	FY 2020-21		FY 2021-22		FY 2022-23	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b>GENERAL FUND</b>						
Administration	3.00	-	3.00	-	3.00	-
City Secretary	1.00	-	1.00	-	1.00	-
Municipal Court	2.00	2.00	2.00	2.00	2.00	2.00
Human Resources	2.00	-	2.00	-	2.00	-
Economic Development	0.33	-	-	-	0.33	-
Finance & Accounting	5.00	-	5.00	-	5.00	-
Police Department	37.00	-	40.00	-	41.00	-
Ambulance	10.50	-	12.00	-	12.00	-
Fire Department	10.50	-	12.00	-	12.00	-
Animal Control	3.00	2.00	3.00	2.00	5.00	-
Code Enforcement	1.00	-	1.00	-	2.00	-
Maintenance	2.00	-	2.00	-	2.00	-
Street Department	6.00	-	7.00	-	7.00	-
Community Development	3.00	2.00	2.50	2.00	2.50	2.00
Parks & Recreation	5.00	-	5.00	-	5.00	-
Library	7.00	4.00	7.00	4.00	7.00	4.00
<b>SUBTOTAL</b>	<b>98.33</b>	<b>10.00</b>	<b>104.50</b>	<b>10.00</b>	<b>108.83</b>	<b>8.00</b>
<b>UTILITY FUND</b>						
Water Production	6.50	-	6.50	-	7.00	-
Wastewater Treatment	6.50	-	6.50	-	7.00	-
Utility Maintenance	9.00	-	10.00	-	10.00	-
Utility Administration	-	-	-	-	1.00	-
Utility Billing	2.00	-	2.00	-	3.00	-
<b>SUBTOTAL</b>	<b>24.00</b>	<b>-</b>	<b>25.00</b>	<b>-</b>	<b>28.00</b>	<b>-</b>
<b>GOLF COURSE FUND</b>						
General Operations	2.00	-	2.00	-	3.00	-
Course Maintenance	1.00	-	1.00	-	1.00	-
Food & Beverage	-	-	1.00	-	1.00	-
<b>SUBTOTAL</b>	<b>3.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>
<b>CRIME CONTROL &amp; PREVENTION DISTRICT</b>						
Public Safety	2.00	1.00	3.00	1.00	3.00	1.00
<b>SUBTOTAL</b>	<b>2.00</b>	<b>1.00</b>	<b>3.00</b>	<b>1.00</b>	<b>3.00</b>	<b>1.00</b>
<b>MUNICIPAL DEVELOPMENT DISTRICT</b>						
Economic Development	0.67	-	0.50	-	1.17	-
<b>SUBTOTAL</b>	<b>0.67</b>	<b>-</b>	<b>0.50</b>	<b>-</b>	<b>1.17</b>	<b>-</b>
<b>TOTAL CITY EMPLOYEES</b>	<b>128.00</b>	<b>11.00</b>	<b>137.00</b>	<b>11.00</b>	<b>146.00</b>	<b>9.00</b>



## **General Fund**

The General Fund is used to account for resources traditionally associated with governments which are not legally or by sound financial management required to be accounted for in another fund. The General Fund provides for the daily operations of the city.

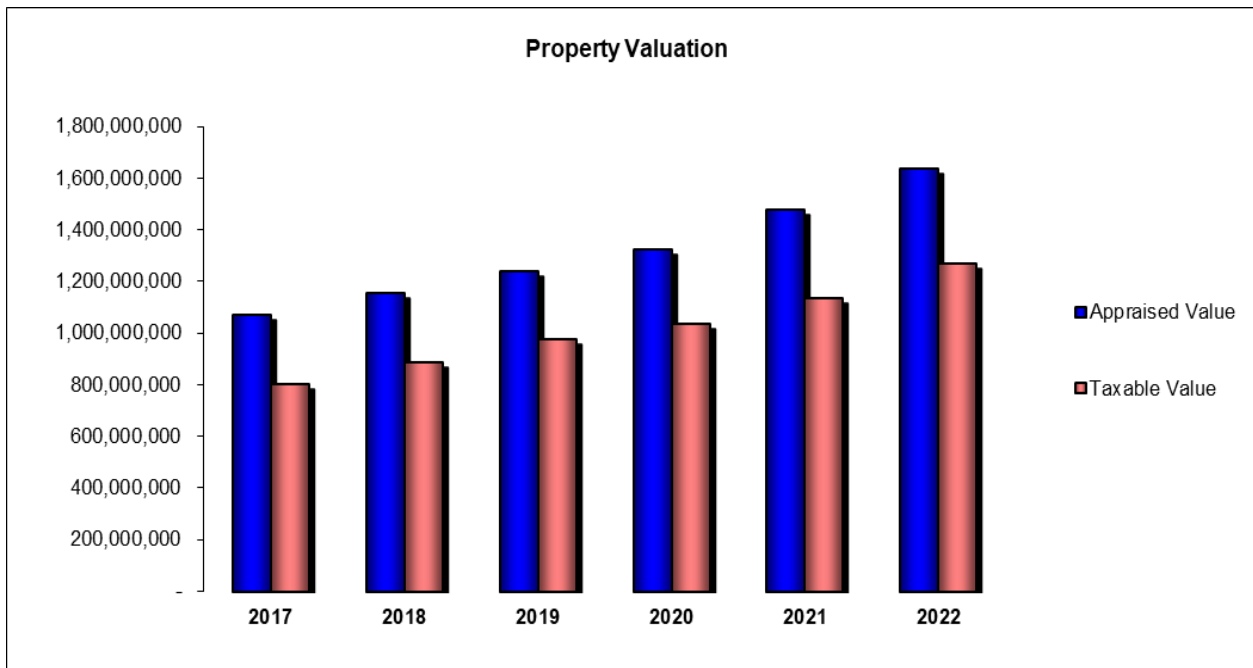
Revenues are derived primarily from property taxes, sales taxes, franchise fees, service fees and development related fees.

The fund is accounted for on a modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when the liability is incurred.

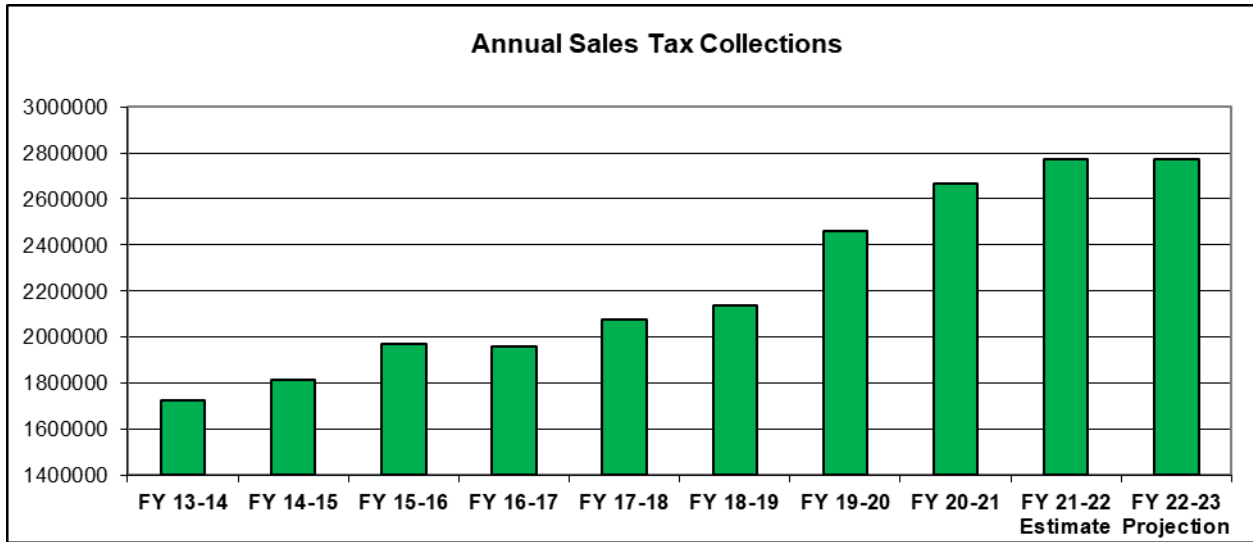
# GENERAL FUND – IN BRIEF

## REVENUES

The General Fund budget, as amended and approved by the City Council, provides for estimated revenues of \$15,199,049 during FY 2022-23. This reflects an increase of \$2,771,160 (22.3%) over the adopted FY 2021-22 budget. The majority of General Fund revenue is comprised of the various taxes levied by the City, totaling 71.3% of all fund revenue. This year's General Fund ad valorem tax levy is projected to be \$7,218,949, which is an increase of \$640,360 (9.7%) over last year's budgeted levy and is derived from a net taxable value of \$1,267,643,110. Because the City of Azle lies in both Tarrant County and Parker County, the net taxable value is determined by the Tarrant Appraisal District and the Parker County Appraisal District. Each district provides a certified tax roll to the City on or around July 25<sup>th</sup> each year. Net taxable values increased \$131,380,082 over the 2021 values and one fourth of the increase (25.04%) is attributable to new construction totaling \$32,908,840. The City's adopted tax rate of \$0.623426 per \$100 is \$0.022723 less than the FY 2021-22 adopted tax rate. This year's rate is \$0.030155 above the no-new-revenue tax rate and is \$0.020892 above the voter-approval tax rate. However, the rate is equal to the de minimis tax rate and, therefore, does not require voter approval. The chart below is a graphical representation of the taxable value of all property in the City of Azle since 2017.



Sales tax revenue is estimated at \$2,770,000 in FY 2022-23, which is an increase of \$145,000, or 5.5%, over the adopted FY 2021-22 budget and is based on recent trends in sales tax collections. Even during the COVID-19 pandemic, sales tax collections have been robust. The next chart is a graphical representation of sales tax collections since FY 2013-14. With the exception of FY 2016-17, sales tax collections in the City of Azle have steadily increased over the last decade.



New construction building permit revenue is estimated at \$950,000 in FY 2022-23, which is an increase of \$550,000 over the initially anticipated amount for FY 2021-22. This increase is attributed to the rapid rise in the number of buildable residential lots available and various commercial construction projects in the City.

Total Intergovernmental revenue is estimated at \$1,974,000 in FY 2022-23, which is an increase of \$1,169,000 (145%) over FY 2021-22. The majority of this increase is attributable to a grant in the amount of \$1,160,000 from Tarrant County Emergency Services District No. 1 to replace two ambulances in the City’s vehicle fleet.

General Fund revenue will be supplemented by \$1,088,093 in transfers from other funds. The majority of these transfers will cover costs associated with the administration of other funds that are accounted for in the General Fund, such as the Utility Fund and Stormwater Fund. In addition, \$110,000 of the total transfer is from the Golf Course Fund and will continue the process of paying down an outstanding advance in the amount of \$342,616. With few exceptions, all other sources of General Fund revenue are expected to remain fairly level.

Trend analysis played a part in estimating the revenue for the FY 2022-23 budget year in the General Fund and several underlying assumptions were used to help staff analyze revenue trends. The two biggest single sources of revenue in the General Fund are property taxes and sales taxes and the trends and assumptions on these two sources were discussed above.

## EXPENDITURES

The General Fund expenditure budget for FY 2022-23, as amended and approved by the City Council, is \$16,498,476. This is an increase of \$2,324,405 (16.4%) over the adopted FY 2021-22 budget and will maintain or improve current service and staffing levels. \$1,160,000 (49.9%) of this increase is attributable to the grant-funded purchases of the two ambulances mentioned above. Other factors driving this increase include the planned drawdown of fund balance for capital items such as vehicles, equipment purchases for the Street Department, and partial funding (\$66,000) for an update to the City’s comprehensive land use master plan and thoroughfare plan with the remainder of the cost to be covered by the Municipal Development District. New positions in this budget include a Marketing Specialist (partially funded by the

Municipal Development District), a Senior Code Enforcement Officer, and a Community Affairs/Crime Analyst. An update to the compensation plan was implemented in July 2022 and funding to support the update and employee step increases is included in this budget. Also included in personnel costs are additional funds for anticipated increases in health and dental insurance. In addition to these increases, the employee contribution rate to the City's retirement plan with the Texas Municipal Retirement System will increase from 6% to 7% with the City continuing to match the employee contribution at a rate of 2 to 1 effective January 1, 2023.

Expenditures are expected to exceed revenue and transfers from other funds by \$211,334 and is fully attributable to the planned expenditures detailed above. Additionally, a \$750,000 transfer out of the General Fund to the Capital Projects Fund is included for future projects.

This planned drawdown on General Fund reserves will result in a reduction in the unreserved fund balance of approximately 34.9%. However, the reduction is not expected to have a significant impact on General Fund operations as the unreserved fund balance will remain above the City's stated goal of an unreserved fund balance equal to four (4) months of operating expenditures. After all expenditures and transfers, the FY 2022-23 General Fund ending unreserved fund balance is projected to be \$5,773,535 or 34.9% of annual General Fund expenditures.

#### **OTHER ITEMS OF INTEREST**

The City Council amended the proposed General Fund budget prior to adoption. The City Manager's proposed budget included funds for the construction of additional office space and the remodeling of the vending area at the Azle Memorial Library. The City Council removed that funding from the budget.

**General Fund  
Summary & Revenue Projections**

**City of Azle  
General Fund Summary  
Revenues vs. Expenditures**

	Actual FY 2019-20	Actual FY 2020-21	Budget FY 2021-22	Estimated FY 2021-22
<b>BEGINNING BALANCE</b>	<b>8,141,297</b>	<b>7,744,099</b>	<b>8,548,821</b>	<b>8,548,821</b>
<b>REVENUES</b>				
TAXES	8,771,568	9,620,268	10,043,589	10,193,589
LICENSES & PERMITS	540,047	883,518	532,250	1,274,516
PARK REVENUES	19,432	11,995	8,000	15,005
FINES AND FEES - POLICE	490,147	426,439	425,000	441,431
FINES AND FEES - OTHER	49,298	41,271	20,050	35,944
SERVICES	646,216	593,015	500,000	750,000
MISCELLANEOUS	973,115	280,168	94,000	205,147
INTERGOVERNMENTAL	874,410	982,378	805,000	856,068
<b>TOTAL REVENUES</b>	<b>12,364,232</b>	<b>12,839,051</b>	<b>12,427,889</b>	<b>13,771,700</b>
<b>TRANSFERS FROM OTHER FUNDS</b>	<b>690,256</b>	<b>757,251</b>	<b>949,756</b>	<b>949,756</b>
<b>EXPENDITURES</b>				
ADMINISTRATION	538,872	545,386	564,943	569,192
CITY SECRETARY	96,315	107,123	123,859	126,174
MUNICIPAL COURT	196,615	197,336	213,544	218,866
MAYOR & COUNCIL	42,297	45,224	58,643	58,643
HUMAN RESOURCES	178,082	183,254	208,296	211,834
ECONOMIC DEVELOPMENT	64,101	8,188	43,792	43,792
FINANCE & ACCOUNTING	506,913	554,693	639,559	646,592
POLICE	3,469,298	3,859,222	3,889,753	4,017,252
AMBULANCE	1,629,540	1,635,212	1,593,060	1,695,978
FIRE	1,300,591	2,189,937	1,661,029	1,745,890
ANIMAL CONTROL	281,518	295,602	315,100	322,840
CODE ENFORCEMENT	77,516	77,202	102,598	103,547
MAINTENANCE	166,020	146,143	166,237	170,411
STREETS	470,601	458,677	608,118	752,653
COMMUNITY DEVELOPMENT	262,452	450,496	427,631	632,753
PARKS & RECREATION	525,169	591,615	1,787,059	1,966,773
LIBRARY	687,862	741,242	884,136	857,611
PUBLIC BUILDINGS	277,998	250,457	263,969	263,969
NON-DEPARTMENTAL	<u>420,532</u>	<u>454,571</u>	<u>622,746</u>	<u>630,638</u>
<b>TOTAL EXPENDITURES</b>	<b>11,192,292</b>	<b>12,791,580</b>	<b>14,174,072</b>	<b>15,035,408</b>
<b>REVENUE OVER/(UNDER) EXPENSES</b>	<b>1,862,196</b>	<b>804,722</b>	<b>(796,427)</b>	<b>(313,952)</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>2,259,395</b>	<b>-</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>ENDING BALANCE</b>	<b>7,744,099</b>	<b>8,548,821</b>	<b>6,252,394</b>	<b>6,734,869</b>

**City of Azle  
General Fund Summary  
Revenues vs. Expenditures**

<b>Proposed FY 2022-23</b>	<b>CM Rec. FY 2022-23</b>	<b>Approved FY 2022-23</b>
<b>6,734,869</b>	<b>6,734,869</b>	<b>6,734,869</b>
10,843,949	10,843,949	10,843,949
1,051,500	1,051,500	1,051,500
11,000	11,000	11,000
439,350	439,350	439,350
26,050	26,050	26,050
725,000	725,000	725,000
128,200	128,200	128,200
814,000	1,974,000	1,974,000
<b>14,039,049</b>	<b>15,199,049</b>	<b>15,199,049</b>
<b>949,756</b>	<b>1,088,093</b>	<b>1,088,093</b>
564,943	612,600	612,600
123,859	140,831	140,831
213,544	228,624	228,624
58,643	59,143	59,143
208,296	279,682	279,682
43,792	129,356	129,356
639,559	700,298	700,298
3,821,785	4,257,530	4,257,530
1,593,060	2,928,377	2,928,377
1,589,029	1,763,391	1,763,391
315,100	526,027	526,027
102,598	214,476	214,476
166,237	184,256	184,256
547,618	631,652	631,652
427,631	773,371	773,371
704,559	933,943	933,943
854,136	958,966	893,966
263,969	265,819	265,819
<u>617,246</u>	<u>975,134</u>	<u>975,134</u>
<b>12,855,604</b>	<b>16,563,476</b>	<b>16,498,476</b>
<b>2,133,201</b>	<b>(276,334)</b>	<b>(211,334)</b>
-	<b>750,000</b>	<b>750,000</b>
<b>8,868,070</b>	<b>5,708,535</b>	<b>5,773,535</b>

## GENERAL FUND-REVENUE

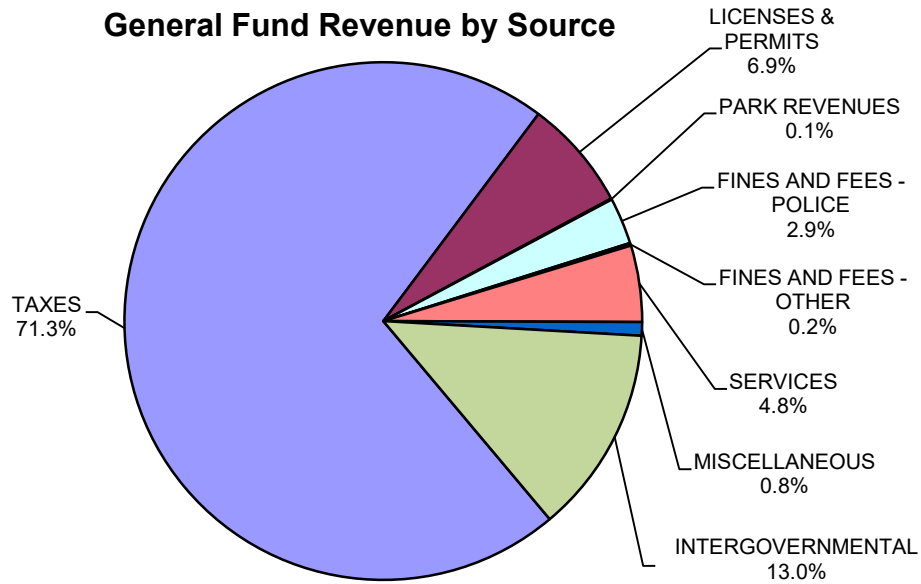
Acct #	DESCRIPTION	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Budget FY 2021-22
7310	AD VALOREM TAX	4,971,236	5,443,575	5,907,937	6,578,589
7311	PENALTY & INTEREST	40,183	41,466	44,976	30,000
7312	DELINQUENT TAXES	44,209	24,725	43,848	30,000
7313	SALES TAX	2,134,970	2,460,968	2,668,725	2,625,000
7315	MIXED DRINK TAX	40,768	33,456	32,227	30,000
7316	FRANCHISE TAX	833,478	767,379	922,555	750,000
	<b>TOTAL TAXES</b>	<b>8,064,844</b>	<b>8,771,568</b>	<b>9,620,268</b>	<b>10,043,589</b>
7518	FIRE PERMITS/INSPECTIONS	-	-	-	-
7519	PLAN REVIEW FEES	12,346	20,192	14,205	10,000
7520	OCCUPATIONAL LICENSES	4,805	6,740	3,990	6,000
7521	FEES & MISC. PERMITS	2,315	4,970	6,530	5,000
7522	KENNEL FEES - ANIMALS	25,991	20,342	18,685	16,000
7523	NEW CONSTRUCTION BLDG PERMITS	290,556	263,713	371,331	400,000
7524	BUILDING PERMITS	56,658	85,928	69,639	60,000
7525	INSPECTION FEES	8,264	131,720	392,579	30,000
7526	LICENSES RENEWAL	5,825	4,235	4,315	3,000
7527	ANIMAL LICENSES & PERMITS	1,503	1,753	1,569	1,500
7528	GARAGE SALE PERMITS	1,480	455	675	750
	<b>TOTAL LICENSES AND PERMITS</b>	<b>409,745</b>	<b>540,047</b>	<b>883,518</b>	<b>532,250</b>
7530	ASH CREEK RENTAL CENTER	18,855	5,145	-	-
7532	ASH CREEK PARK CLASSES	11,869	5,237	-	-
7535	SHADY GROVE BALL FIELDS	19,650	6,650	6,065	5,000
7536	PARKS - OTHER FEES	4,990	2,400	5,930	3,000
	<b>TOTAL PARK REVENUES</b>	<b>55,363</b>	<b>19,432</b>	<b>11,995</b>	<b>8,000</b>
8035	THWARTING COMPULSARY ATTEND.	408	78	38	100
8038	ADMINISTRATION OF JUSTICE	1,842	4,295	6,907	4,000
8040	FINES-TEEN COURT	470	640	420	400
8041	MUNICIPAL COURT FINES	406,073	461,217	397,691	400,000
8042	POLICE REPORT COPIES	1,336	1,044	3,152	1,000
8043	STATE COURT FEES	19,392	19,898	15,675	17,500
8046	SURCHARGE	1,710	2,974	2,556	2,000
	<b>TOTAL FINES AND FEES - POLICE</b>	<b>431,231</b>	<b>490,147</b>	<b>426,439</b>	<b>425,000</b>
8048	FINES & FEES - LIBRARY	32,650	15,344	14,679	15,000
8049	ZONING & PLANNING FEES	12,075	17,045	19,903	5,000
8050	VARIANCE FEES	81	-	325	-
8052	COPIES - OTHER	114	458	9	50
8055	MOWING/OTHER ABATEMENT REV.	25,147	16,451	6,356	-
	<b>TOTAL OTHER FINES AND FEES</b>	<b>70,067</b>	<b>49,298</b>	<b>41,271</b>	<b>20,050</b>
9550	AMBULANCE FEES	540,793	646,216	593,015	500,000
	<b>TOTAL SERVICES</b>	<b>540,793</b>	<b>646,216</b>	<b>593,015</b>	<b>500,000</b>
9610	INTEREST INCOME	203,874	110,084	45,374	25,000
9821	INSURANCE CLAIM REVENUE	-	72,981	100,738	-
9853	GRANT REVENUE	-	696,740	-	-
9861	EAGLE MTN LEASE - FIRE DEPT	6,000	6,000	6,000	6,000

Estimated FY 2021-22	Proposed FY 2022-23	CM Rec. FY 2022-23	Approved FY 2022-23	Acct #
6,578,589	7,218,949	7,218,949	7,218,949	7310
30,000	35,000	35,000	35,000	7311
30,000	35,000	35,000	35,000	7312
2,770,000	2,770,000	2,770,000	2,770,000	7313
35,000	35,000	35,000	35,000	7315
750,000	750,000	750,000	750,000	7316
<b>10,193,589</b>	<b>10,843,949</b>	<b>10,843,949</b>	<b>10,843,949</b>	
100	1,000	1,000	1,000	7518
21,280	12,500	12,500	12,500	7519
6,000	6,000	6,000	6,000	7520
5,000	5,000	5,000	5,000	7521
16,000	16,000	16,000	16,000	7522
729,000	950,000	950,000	950,000	7523
71,163	50,000	50,000	50,000	7524
418,756	5,000	5,000	5,000	7525
3,000	3,000	3,000	3,000	7526
2,972	2,000	2,000	2,000	7527
1,245	1,000	1,000	1,000	7528
<b>1,274,516</b>	<b>1,051,500</b>	<b>1,051,500</b>	<b>1,051,500</b>	
-	-	-	-	7530
-	-	-	-	7532
9,276	6,000	6,000	6,000	7535
5,729	5,000	5,000	5,000	7536
<b>15,005</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	
100	100	100	100	8035
6,831	5,000	5,000	5,000	8038
500	450	450	450	8040
415,000	415,000	415,000	415,000	8041
1,000	1,000	1,000	1,000	8042
15,800	15,800	15,800	15,800	8043
2,200	2,000	2,000	2,000	8046
<b>441,431</b>	<b>439,350</b>	<b>439,350</b>	<b>439,350</b>	
16,000	16,000	16,000	16,000	8048
12,881	10,000	10,000	10,000	8049
-	-	-	-	8050
63	50	50	50	8052
7,000	-	-	-	
<b>35,944</b>	<b>26,050</b>	<b>26,050</b>	<b>26,050</b>	
750,000	725,000	725,000	725,000	9550
<b>750,000</b>	<b>725,000</b>	<b>725,000</b>	<b>725,000</b>	
50,000	55,000	55,000	55,000	9610
51,803	-	-	-	9821
-	-	-	-	9853
6,000	6,000	6,000	6,000	9861

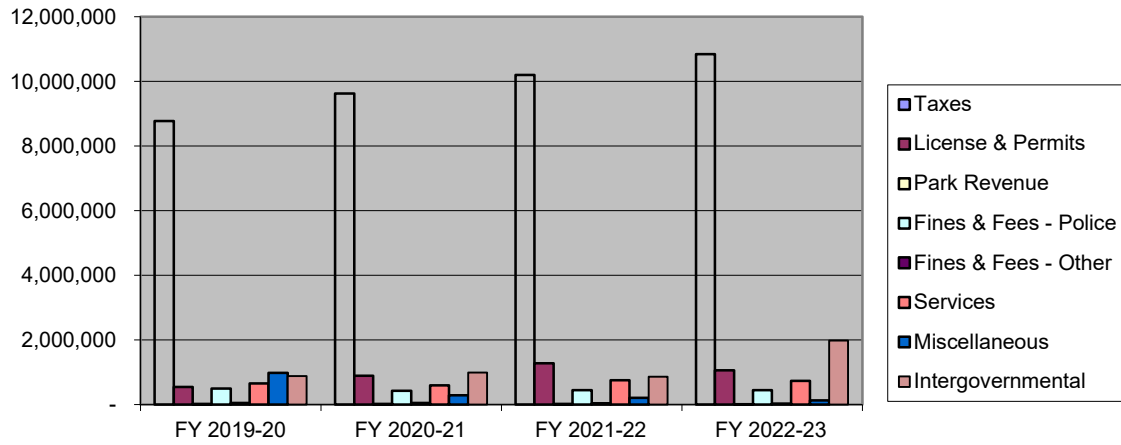
Acct #	DESCRIPTION	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Budget FY 2021-22
9864	DONATIONS	-	-	100	-
9866	GRANT REVENUE - TSLAC	-	222	-	-
9867	DONATIONS - FIRE/AMBULANCE	250	-	1,000	-
9868	POLICE FORFEITURES/SEIZURES	-	-	-	-
9869	DONATIONS - ANIMAL SHELTER	2,525	2,612	5,889	3,000
9870	DONATIONS - POLICE DEPT	400	530	4,200	-
9871	DONATIONS - LIBRARY	499	251	223	-
9872	DONATIONS - PARKS	3,108	8,110	2,217	-
9873	DONATIONS - MUSIC IN THE PARK	28,578	13,631	13,092	30,000
9874	DONATIONS - ANIMAL MEDICAL FUND	-	-	5,476	-
9875	SALES/SURPLUS REVENUE	17,312	8,859	6,564	-
9880	MISCELLANEOUS REVENUE	41,018	29,779	31,784	30,000
9882	CC PROCESSING FEE REVENUE	-	-	-	-
9886	GRANT REVENUE - LIBRARY	315	2,500	-	-
9891	SALE OF CAPITAL ASSETS	2,486	20,815	57,511	-
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>306,366</b>	<b>973,115</b>	<b>280,168</b>	<b>94,000</b>
9905	FED GRANT REVENUE	-	-	-	-
9906	FED GRANT - LIBRARY	-	-	180	-
9910	FED GRANT - PARKER COUNTY	-	-	-	-
9915	FED GRANT - POLICE	-	-	51,600	-
9925	FED GRANT - FEMA	-	-	11,221	-
9942	GRANT REVENUE - FIRE	35,049	26,430	86,180	-
9952	GRANT REVENUE - POLICE	91,353	23,664	21,006	-
9954	GRANT REVENUE - NCTTRAC	6,540	3,721	21,688	-
9955	GRANT REVENUE - LEOSE	3,479	3,539	3,357	-
9956	GRANT REVENUE - LIBRARY	-	-	-	-
9966	GRANT REVENUE - PARKS	-	-	-	-
9981	AISD SCHOOL RESOURCE OFFICER	300,000	350,000	350,000	380,000
9982	TARRANT FIRE SVC CONTRACT	114,125	124,125	127,000	120,000
9983	TARRANT AMBULANCE SVC CONTRACT	292,449	305,448	305,074	300,000
9984	DISPATCH SVC CONTRACT	10,800	28,000	-	-
9987	PARKER COUNTY LIBRARY ALLOCATION	-	9,482	5,072	5,000
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>853,795</b>	<b>874,410</b>	<b>982,378</b>	<b>805,000</b>
	<b>TOTAL GENERAL REVENUE</b>	<b>10,732,204</b>	<b>12,364,232</b>	<b>12,839,051</b>	<b>12,427,889</b>

<b>Estimated FY 2021-22</b>	<b>Proposed FY 2022-23</b>	<b>CM Rec. FY 2022-23</b>	<b>Approved FY 2022-23</b>	<b>Acct #</b>
100	-	-	-	9864
-	-	-	-	9866
1,500	-	-	-	9867
4,145	-	-	-	9868
2,000	-	-	-	9869
1,250	-	-	-	9870
84	-	-	-	9871
50	-	-	-	9872
33,572	30,000	30,000	30,000	9873
21,143	-	-	-	
-	-	-	-	9875
30,000	30,000	30,000	30,000	9880
3,500	7,200	7,200	7,200	9882
-	-	-	-	9885
-	-	-	-	9891
<b>205,147</b>	<b>128,200</b>	<b>128,200</b>	<b>128,200</b>	9896
3,269	-	1,160,000	1,160,000	9905
-	-	-	-	9906
-	-	-	-	9910
2,821	-	-	-	9915
-	-	-	-	9925
26,393	-	-	-	9942
11,489	-	-	-	9952
10,103	-	-	-	9954
2,994	-	-	-	9955
-	-	-	-	9956
-	-	-	-	9966
380,000	395,000	395,000	395,000	9981
134,000	134,000	134,000	134,000	9982
280,000	280,000	280,000	280,000	9983
-	-	-	-	9984
5,000	5,000	5,000	5,000	9987
<b>856,068</b>	<b>814,000</b>	<b>1,974,000</b>	<b>1,974,000</b>	
<b>13,771,700</b>	<b>14,039,049</b>	<b>15,199,049</b>	<b>15,199,049</b>	9896

### General Fund Revenue by Source



### General Fund Revenues



**General Fund  
Ad Valorem Analysis**

**AD VALOREM TAX DATA**

**TAXABLE VALUE**

TAX VALUE	2021 Budget	2022 Adopted
Appraised Value	1,476,707,138	1,634,727,165
Exemptions & Deductions	340,444,110	367,084,055
 NET TAXABLE VALUE	 1,136,263,028	 1,267,643,110
New Construction Included	23,424,199	32,908,840

**PROPERTY TAX CALCULATION**

TOTAL TAXABLE VALUE		1,136,263,028	1,267,643,110
Proposed Tax Rate	x	0.646149	0.623426
Tax Levy		7,341,952	7,902,817
Collection Rate	x	1.0000	1.0000
 NET COLLECTIONS		 7,341,952	 7,902,817
 Increase (Decrease) from 2021 Adjusted Tax Roll			 560,865

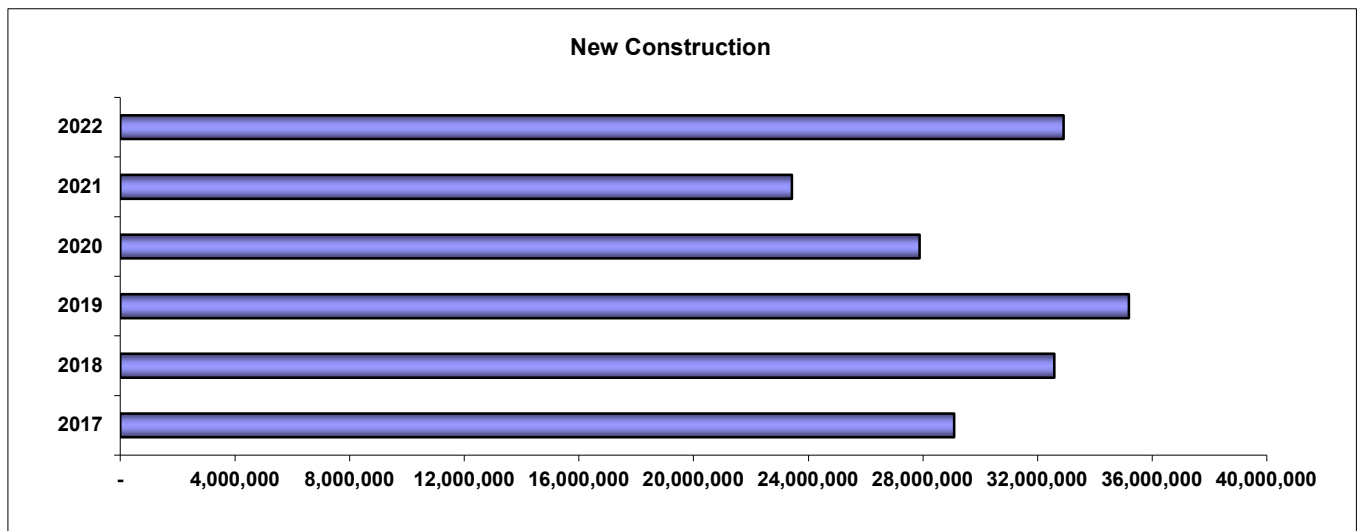
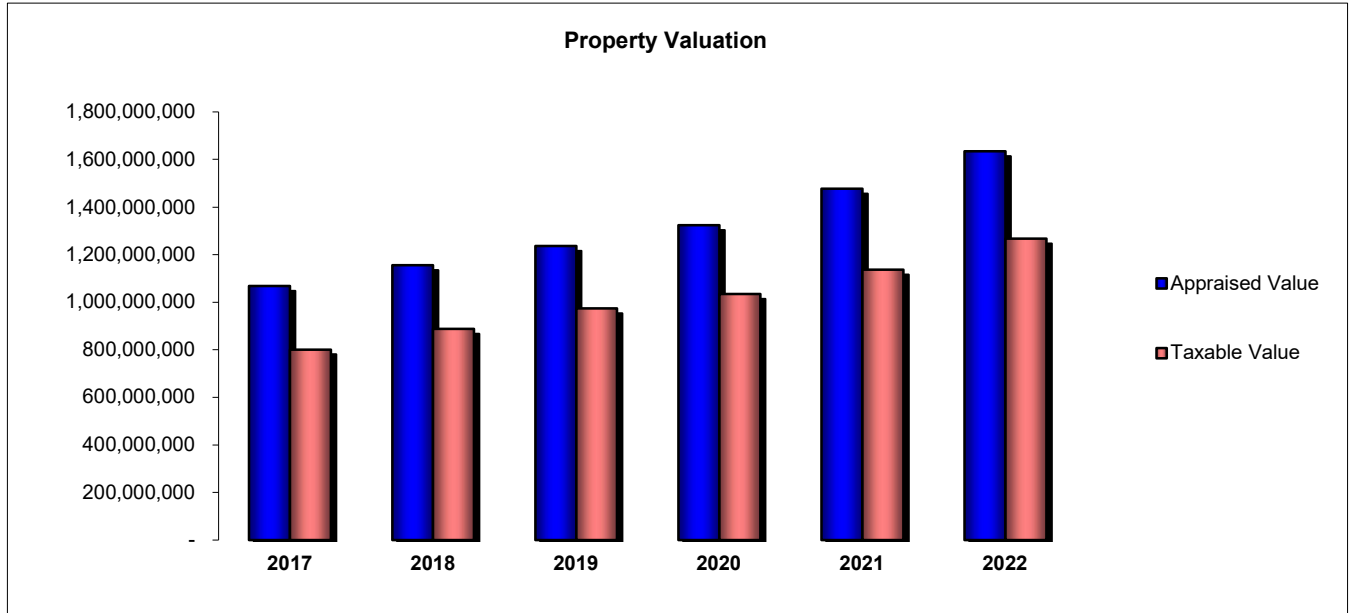
**PROPERTY TAX ALLOCATIONS**

TOTAL TAX RATE	M & O LEVY	DEBT SERVICE LEVY	TOTAL LEVY
\$0.623426	7,218,949	683,868	7,902,817
	@	@	@
	0.569478	0.053948	0.623426
		No-New-Revenue Tax Rate	0.593271
		Amt. Over (Under) No-New-Revenue Tax Rate	0.030155
		Voter-Approval Tax Rate	0.602534
		Amt. Over (Under) Voter-Approval Tax Rate	0.020892
		De Minimis Tax Rate	0.623426
		Amt. Over (Under) De Minimis Tax Rate	0.000000
		2021 Total Approved Rate	0.646149
		Amt. Over (Under) 2021 Total Approved Rate	(0.022723)

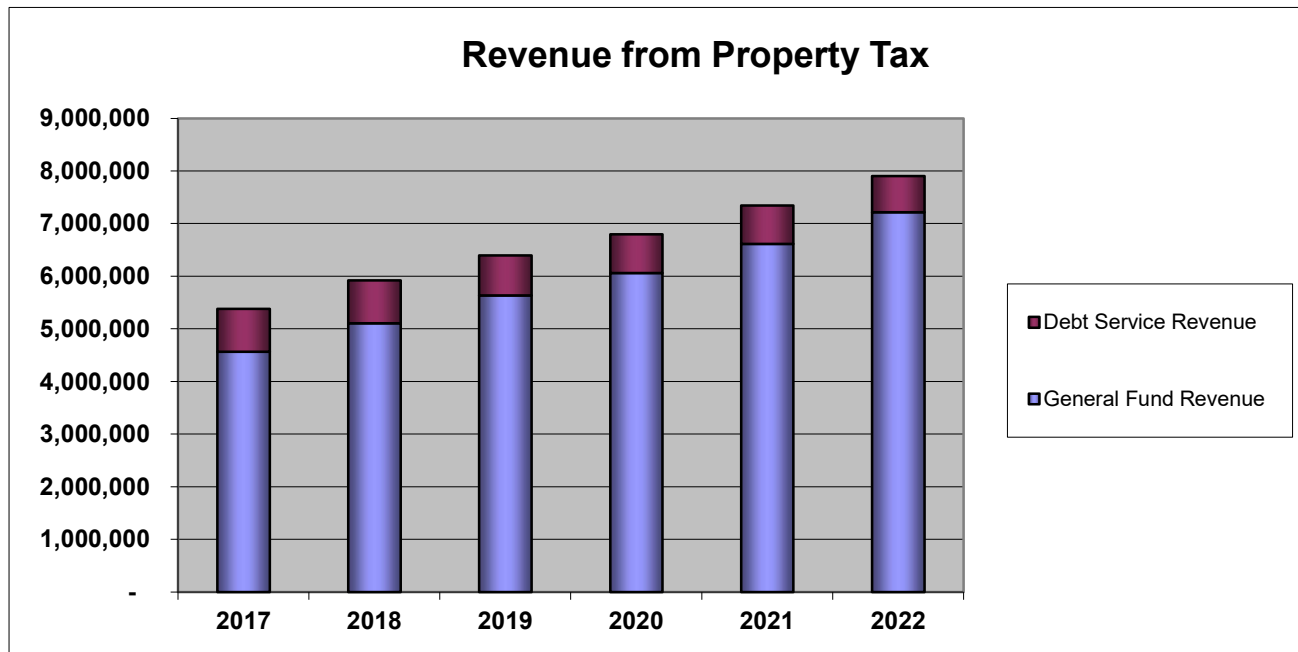
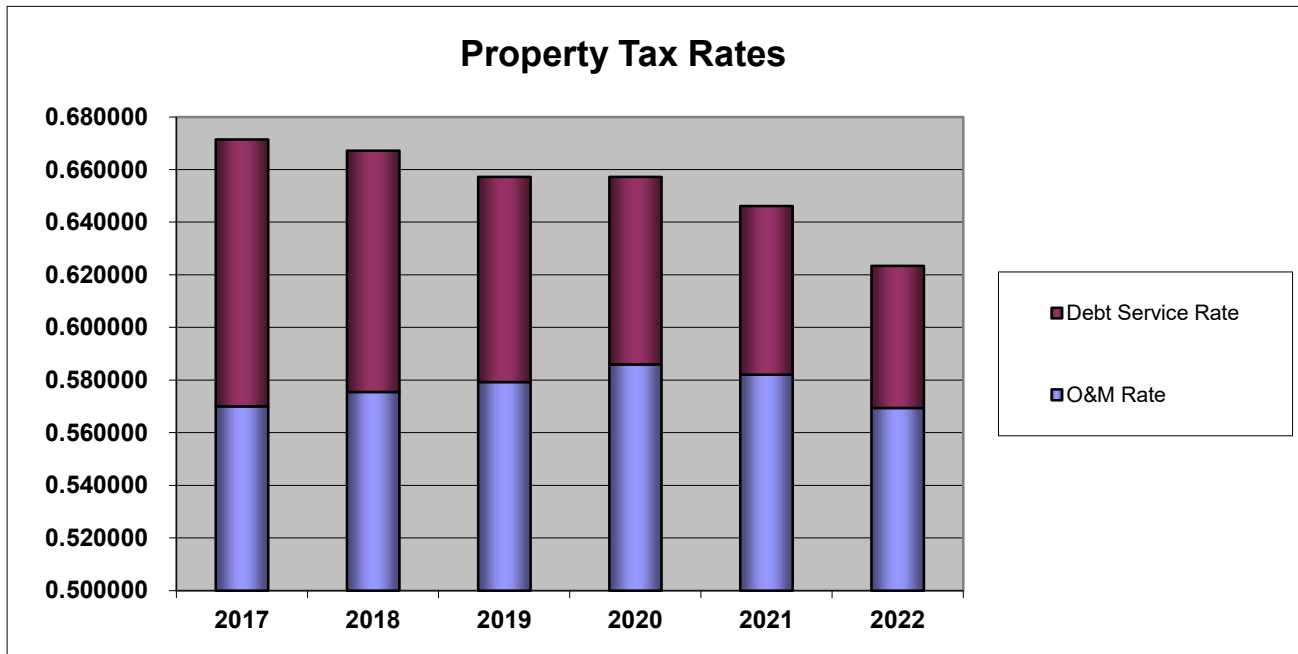
Note: The City Charter of the City of Azle does not provide for a debt limit. Under provisions of state law, the maximum tax rate is limited to \$2.50 per \$100 assessed valuation.

Tax Rate Limit	\$	2.500000
Proposed Tax Rate	\$	0.623426
Available Tax Rate	\$	1.876574

	2017	2018	2019	2020	2021	2022
<b>Appraised Value</b>	1,068,398,649	1,155,417,469	1,236,743,085	1,324,197,950	1,476,707,138	1,634,727,165
<b>Taxable Value</b>	801,061,132	887,916,146	973,375,931	1,034,281,360	1,136,263,028	1,267,643,110
<b>New Construction</b>	29,083,912	32,578,488	35,178,918	27,878,218	23,424,199	32,908,840



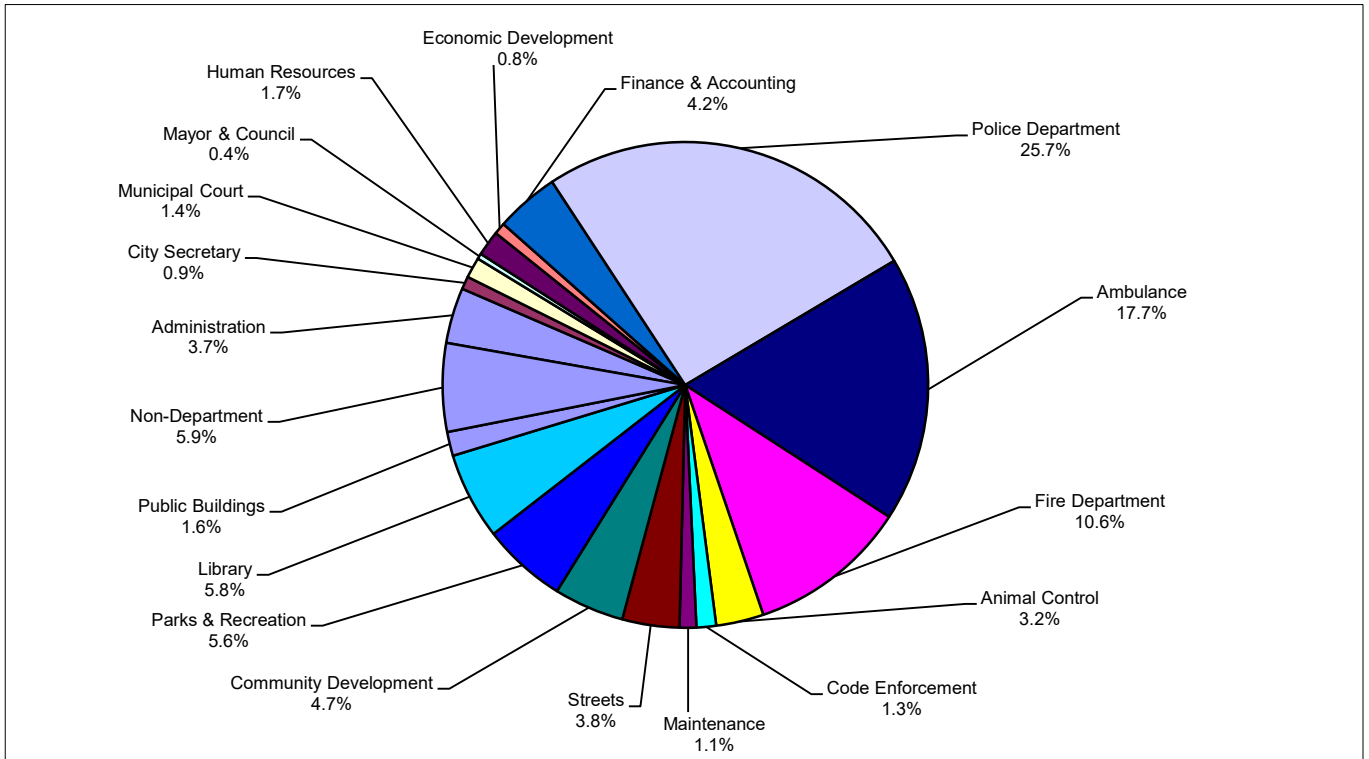
	2017	2018	2019	2020	2021	2022	2022
	Actual	Actual	Actual	Actual	Actual	Proposed	Adopted
O&M Rate	0.570094	0.575568	0.579346	0.586044	0.582086	0.569478	0.569478
Debt Service Rate	<u>0.101406</u>	<u>0.091719</u>	<u>0.077858</u>	<u>0.071160</u>	<u>0.064063</u>	<u>0.053948</u>	<u>0.053948</u>
Total Rate	0.671500	0.667287	0.657204	0.657204	0.646149	0.623426	0.623426
<b>General Fund Revenue</b>	4,566,801	5,110,561	5,639,215	6,061,344	6,614,028	7,218,949	7,218,949
<b>Debt Service Revenue</b>	<u>812,324</u>	<u>814,388</u>	<u>757,851</u>	<u>735,995</u>	<u>727,924</u>	<u>683,868</u>	<u>683,868</u>
<b>Total Revenue</b>	5,379,126	5,924,949	6,397,066	6,797,338	7,341,952	7,902,817	7,902,817
	801,061,132	887,916,146	973,375,931	1,034,281,360	1,136,263,028	1,267,643,110	1,267,643,110



## **General Fund Expenditure Summaries**

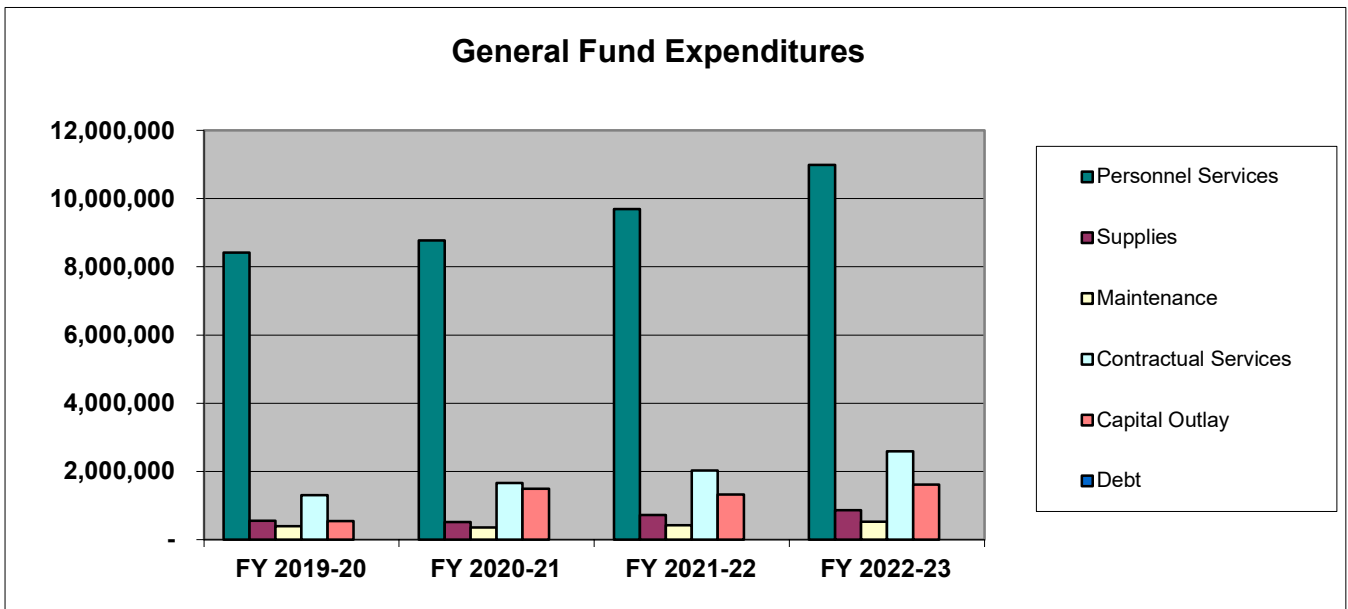
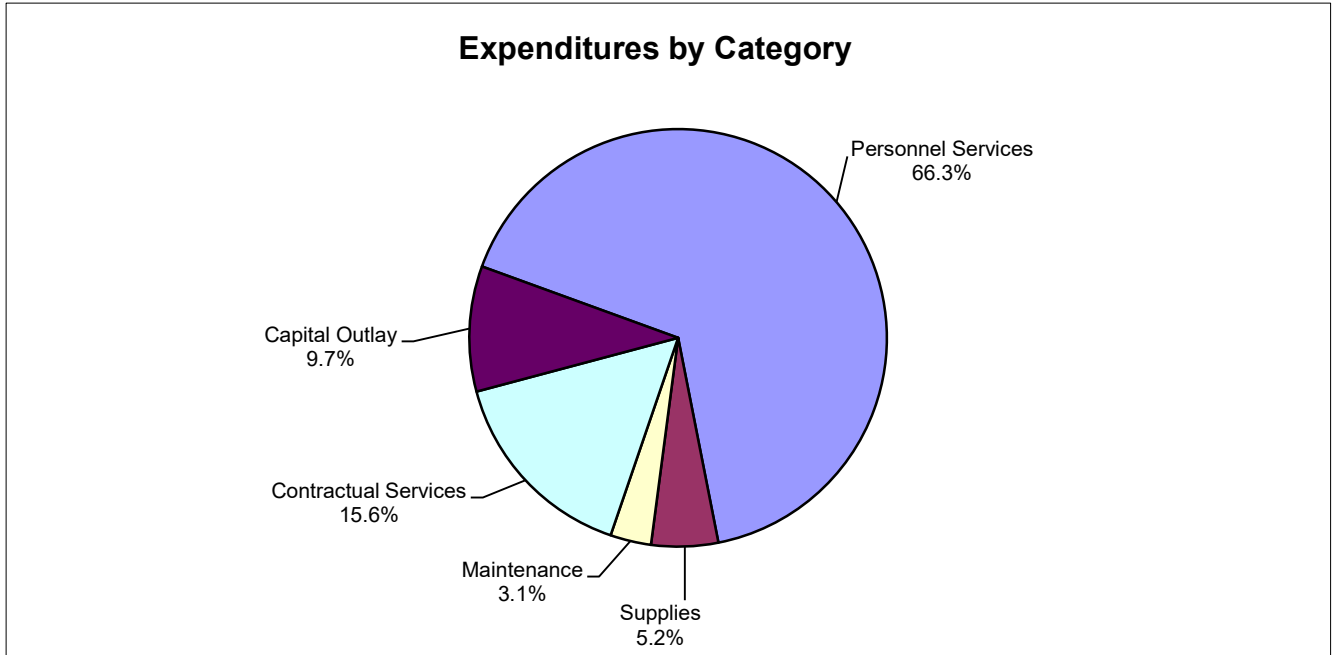
## General Fund Expenditure Summary by Department

Department	FY 2019-20 <u>Actual</u>	FY 2020-21 <u>Actual</u>	FY 2021-22 <u>Budget</u>	FY 2021-22 <u>Estimated</u>	FY 2022-23 <u>Proposed</u>	FY 2022-23 <u>CM Rec.</u>	FY 2022-23 <u>Approved</u>	Percent <u>Change</u>
Administration	538,872	545,386	564,943	569,192	564,943	612,600	612,600	8.4
City Secretary	96,315	107,123	123,859	126,174	123,859	140,831	140,831	13.7
Municipal Court	196,615	197,336	213,544	218,866	213,544	228,624	228,624	7.1
Mayor & Council	42,297	45,224	58,643	58,643	58,643	59,143	59,143	0.9
Human Resources	178,082	183,254	208,296	211,834	208,296	279,682	279,682	34.3
Economic Development	64,101	8,188	43,792	43,792	43,792	129,356	129,356	195.4
Finance & Accounting	506,913	554,693	639,559	646,592	639,559	700,298	700,298	9.5
Police Department	3,469,298	3,859,222	3,889,753	4,017,252	3,821,785	4,257,530	4,257,530	9.5
Ambulance	1,629,540	1,635,212	1,593,060	1,695,978	1,593,060	2,928,377	2,928,377	83.8
Fire Department	1,300,591	2,189,937	1,661,029	1,745,890	1,589,029	1,763,391	1,763,391	6.2
Animal Control	281,518	295,602	315,100	322,840	315,100	526,027	526,027	66.9
Code Enforcement	77,516	77,202	102,598	103,547	102,598	214,476	214,476	109.0
Maintenance	166,020	146,143	166,237	170,411	166,237	184,256	184,256	10.8
Streets	470,601	458,677	608,118	752,653	547,618	631,652	631,652	3.9
Community Development	262,452	450,496	427,631	632,753	427,631	773,371	773,371	80.9
Parks & Recreation	525,169	591,615	1,787,059	1,966,773	704,559	933,943	933,943	-47.7
Library	687,862	741,242	884,136	857,611	854,136	958,966	893,966	8.5
Public Buildings	277,998	250,457	263,969	263,969	263,969	265,819	265,819	0.7
Non-Department	420,532	454,571	622,746	630,638	617,246	975,134	975,134	56.6
<b>Total</b>	<b>11,192,292</b>	<b>12,791,580</b>	<b>14,174,072</b>	<b>15,035,408</b>	<b>12,855,604</b>	<b>16,563,476</b>	<b>16,498,476</b>	<b>16.9</b>



## General Fund Expenditure Summary by Category

	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22	Estimated FY 2021-22	Proposed FY 2022-23	CM Rec'd FY 2022-23	Approved FY 2022-23
Personnel Services	8,422,234	8,777,699	9,692,375	9,910,460	9,692,375	10,988,396	10,988,396
Supplies	547,279	515,082	719,807	795,857	719,807	858,399	858,399
Maintenance	388,106	350,457	416,918	457,871	416,918	521,700	521,700
Contractual Services	1,298,321	1,658,174	2,026,503	2,288,548	2,026,503	2,588,782	2,588,782
Capital Outlay	536,352	1,490,168	1,318,468	1,582,671	-	1,606,199	1,541,199
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>11,192,292</b>	<b>12,791,580</b>	<b>14,174,071</b>	<b>15,035,407</b>	<b>12,855,603</b>	<b>16,563,476</b>	<b>16,498,476</b>



## GENERAL FUND - CONSOLIDATION

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22
8002	SALARIES	5,414,876	6,092,002	6,377,388	6,923,226
8004	SALARIES / PART TIME	104,263	90,266	90,649	192,934
8007	LONGEVITY	30,181	30,681	35,610	35,492
8008	OVERTIME	348,586	301,955	327,731	274,536
8010	INCENTIVE PROGRAM	59,599	67,513	74,220	58,749
8012	TMR-C	721,564	849,621	821,341	922,444
8014	INSURANCE HEALTH	685,889	658,581	693,673	896,013
8015	DISABILITY INSURANCE	62,327	69,622	71,690	80,739
8016	MEDICARE	82,804	91,361	96,846	110,192
8018	FICA	6,307	5,079	7,295	8,701
8020	UNEMPLOYMENT TAX	2,717	16,348	27,999	15,454
8022	WORKER'S COMPENSATION	79,661	117,271	117,496	131,645
8024	AUTO ALLOWANCE	24,479	24,427	29,267	30,000
8028	PERSONNEL RECRUITMENT	6,228	6,018	4,247	9,250
8080	PERSONNEL - OTHER	12	1,490	2,249	3,000
<b>8000</b>	<b>PERSONNEL SERVICES</b>	<b>7,629,492</b>	<b>8,422,234</b>	<b>8,777,699</b>	<b>9,692,375</b>
8102	OFFICE SUPPLIES	22,501	30,367	26,194	33,889
8104	NON-OFFICE SUPPLIES	45,465	67,755	57,808	63,561
8105	CLOTHING/UNIFORM	35,839	33,471	31,265	51,057
8106	PRINTING	13,798	17,323	12,531	19,141
8108	POSTAGE	8,587	9,230	6,386	12,603
8110	PHOTO & LAB	-	-	-	150
8112	MOTOR VEHICLE EXPENSE	114,724	94,276	117,983	149,046
8114	MINOR EQUIPMENT	90,522	73,348	57,456	118,400
8119	SAFETY EQUIPMENT	42,155	46,874	28,375	65,871
8120	STREET SIGNS	10,025	638	957	6,303
8124	CHEMICAL & MEDICAL	83,323	86,217	93,177	95,046
8126	AWARDS & TROPHIES	2,635	1,207	2,667	4,790
8138	MAGAZINES & NEWSPAPERS	5,845	5,745	5,088	5,500
8142	EDUCATIONAL & REC	3,697	1,054	-	2,400
8180	SUPPLIES - OTHER	4,061	3,982	2,543	4,850
<b>8100</b>	<b>SUPPLIES</b>	<b>536,265</b>	<b>547,279</b>	<b>515,082</b>	<b>719,807</b>
8202	MAINTENANCE - BUILDINGS	54,616	146,222	78,280	99,453
8204	MAINTENANCE - OFF EQUIP	191	720	858	1,900
8206	MAINTENANCE - EQUIPMENT	41,554	65,245	74,124	55,737
8208	MAINTENANCE - RADIOS	22,802	15,851	12,845	35,325
8210	MAINTENANCE - VEHICLES	110,379	98,441	122,071	96,816
8212	MAINTENANCE - STREETS	8,912	17,487	4,772	9,737
8220	ELECTRICAL REPAIRS	3,115	2,066	2,787	15,400
8280	MAINTENANCE - OTHER	49,916	42,073	54,720	102,550
<b>8200</b>	<b>MAINTENANCE</b>	<b>291,485</b>	<b>388,106</b>	<b>350,457</b>	<b>416,918</b>
8302	INSURANCE - GENERAL LIAB	4,774	4,794	5,050	5,315
8304	INSURANCE - BUILDING	34,764	67,652	71,191	73,500
8306	INSURANCE - VEHICLES	36,852	40,213	45,739	47,500
8310	INSURANCE - PUB. OFF LIAB	22,143	22,437	25,231	25,425
8312	LEGAL NOTICES / ADVERT.	8,387	7,585	3,981	16,615

<b>Estimated FY 2021-22</b>	<b>Proposed FY 2022-23</b>	<b>CM Rec'd FY 2022-23</b>	<b>Approved FY 2022-23</b>	<b>ACCT#</b>
7,082,307	6,923,226	7,753,390	7,753,390	8002
192,934	192,934	171,056	171,056	8004
35,492	35,492	35,974	35,974	8007
302,536	274,536	301,136	301,136	8008
58,749	58,749	67,449	67,449	8010
945,465	922,444	1,309,991	1,309,991	8012
896,013	896,013	954,497	954,497	8014
82,430	80,739	88,428	88,428	8015
112,815	110,192	120,876	120,876	8016
8,701	8,701	8,701	8,701	8018
15,454	15,454	15,859	15,859	8020
135,314	131,645	126,589	126,589	8022
30,000	30,000	25,200	25,200	8024
9,250	9,250	9,250	9,250	8028
3,000	3,000	-	-	8080
<b>9,910,460</b>	<b>9,692,375</b>	<b>10,988,396</b>	<b>10,988,396</b>	<b>8000</b>
36,889	33,889	45,780	45,780	8102
66,811	63,561	71,558	71,558	8104
51,057	51,057	57,361	57,361	8105
19,141	19,141	19,241	19,241	8106
12,603	12,603	12,603	12,603	8108
150	150	150	150	8110
187,046	149,046	202,782	202,782	8112
118,400	118,400	122,400	122,400	8114
65,871	65,871	71,505	71,505	8119
6,303	6,303	6,303	6,303	8120
126,846	95,046	130,046	130,046	8124
4,790	4,790	5,890	5,890	8126
5,500	5,500	5,500	5,500	8138
2,400	2,400	2,400	2,400	8142
4,850	4,850	4,850	4,850	8180
<b>795,857</b>	<b>719,807</b>	<b>858,399</b>	<b>858,399</b>	<b>8100</b>
104,353	99,453	147,873	147,873	8202
1,900	1,900	1,900	1,900	8204
55,737	55,737	64,677	64,677	8206
47,870	35,325	35,325	35,325	8208
120,324	96,816	116,238	116,238	8210
9,737	9,737	9,737	9,737	8212
15,400	15,400	15,400	15,400	8220
102,550	102,550	130,550	130,550	8280
<b>457,871</b>	<b>416,918</b>	<b>521,700</b>	<b>521,700</b>	<b>8200</b>
5,315	5,315	6,625	6,625	8302
73,500	73,500	107,207	107,207	8304
47,500	47,500	52,500	52,500	8306
25,425	25,425	28,425	28,425	8310
16,615	16,615	11,115	11,115	8312

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22
8314	PROFESSIONAL SERVICES	147,930	112,714	329,310	365,526
8316	SPECIAL SERVICES	73,916	105,242	119,041	151,525
8318	LEGAL FEES	45,197	40,793	52,046	55,000
8320	ENGINEERS	10,393	570	-	2,000
8322	UTILITIES	261,534	320,104	316,232	393,188
8324	TELEPHONE	65,013	65,382	52,345	72,660
8326	ELECTION EXPENSE	8,514	375	5,810	12,000
8330	PROSECUTOR	12,000	11,000	11,500	15,000
8334	TAX ADMIN & COLLECTION	50,773	53,352	55,838	57,280
8335	BANK & CREDIT CARD FEES	158	118	715	-
8342	OTHER DISPOSAL EXPENSE	2,798	5,489	5,049	6,900
8344	EQUIPMENT RENTAL	34,404	27,847	32,889	30,432
8346	JANITORIAL SERVICES	43,048	53,395	52,058	57,484
8348	PARK COORDINATOR FEES	11,249	4,536	3,590	6,000
8350	SPECIAL EVENTS	55,167	13,870	38,771	59,833
8354	TRAVEL & TRAINING	51,833	37,760	31,014	74,720
8356	DUES & SUBSCRIPTIONS	34,508	32,814	30,640	29,053
8358	COMPUTER SYSTEM FEES	142,225	155,388	183,995	246,262
8362	ECONOMIC DEVELOPMENT	-	3,280	1,667	20,000
8366	DONATED ANIMAL MEDICAL CARE	-	-	3,224	3,000
8368	PRISONER CARE	4,806	4,756	5,815	7,000
8380	CONTRACTUAL SERVICES - OTHER	63,283	90,958	160,281	172,285
<b>8300</b>	<b>CONTRACTUAL SERVICES</b>	<b>1,246,069</b>	<b>1,298,321</b>	<b>1,658,174</b>	<b>2,026,503</b>
8502	LAND	-	-	-	-
8504	MOTOR VEHICLES	77,553	202,363	1,363,205	143,468
8506	FURNITURE & FIXTURES	39,140	-	-	-
8508	MACHINERY	21,719	-	31,948	42,500
8510	INSTRUMENTS & APPARATUS	87,209	-	32,314	42,000
8512	COMMUNICATION SYSTEMS	389,470	5,461	-	-
8514	COMPUTER SYSTEMS	7,688	-	5,214	5,500
8520	PLAYGROUND EQUIPMENT	-	-	-	-
8538	DRAINAGE	11,013	-	-	-
8580	CAPITAL OUTLAY - OTHER	30,414	328,528	57,488	1,085,000
<b>8500</b>	<b>CAPITAL OUTLAY</b>	<b>664,206</b>	<b>536,352</b>	<b>1,490,168</b>	<b>1,318,468</b>
9012	TRANSFERS	-	-	-	-
9014	LEASE PURCHASES	-	-	-	-
9080	DEBT SERVICE - OTHER	-	-	-	-
<b>9000</b>	<b>DEBT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DEPT TOTAL</b>	<b>10,367,516</b>	<b>11,192,292</b>	<b>12,791,580</b>	<b>14,174,071</b>

<b>Estimated FY 2021-22</b>	<b>Proposed FY 2022-23</b>	<b>CM Rec'd FY 2022-23</b>	<b>Approved FY 2022-23</b>	<b>ACCT#</b>
565,526	365,526	737,206	737,206	8314
151,525	151,525	179,525	179,525	8316
55,000	55,000	55,000	55,000	8318
47,000	2,000	2,000	2,000	8320
393,188	393,188	393,188	393,188	8322
72,660	72,660	80,512	80,512	8324
12,000	12,000	14,000	14,000	8326
15,000	15,000	15,000	15,000	8330
57,280	57,280	57,280	57,280	8334
3,500	-	14,200	14,200	8335
6,900	6,900	8,400	8,400	8342
33,432	30,432	35,207	35,207	8344
57,484	57,484	59,154	59,154	8346
6,000	6,000	6,000	6,000	8348
59,833	59,833	71,253	71,253	8350
75,873	74,720	97,822	97,822	8354
29,053	29,053	29,146	29,146	8356
255,654	246,262	296,614	296,614	8358
20,000	20,000	20,000	20,000	8362
3,000	3,000	3,000	3,000	8366
7,000	7,000	12,000	12,000	8368
172,285	172,285	175,403	175,403	8380
<b>2,288,548</b>	<b>2,026,503</b>	<b>2,588,782</b>	<b>2,588,782</b>	<b>8300</b>
-	-	-	-	8502
233,406	-	1,297,500	1,297,500	8504
-	-	-	-	8506
48,000	-	149,899	149,899	8508
67,000	-	30,000	30,000	8510
-	-	-	-	8512
13,149	-	-	-	8514
-	-	-	-	8520
-	-	-	-	8538
1,221,116	-	128,800	63,800	8580
<b>1,582,671</b>	-	<b>1,606,199</b>	<b>1,541,199</b>	<b>8500</b>
-	-	-	-	9012
-	-	-	-	9014
-	-	-	-	9080
-	-	-	-	<b>9000</b>
<b>15,035,407</b>	<b>12,855,603</b>	<b>16,563,476</b>	<b>16,498,476</b>	



**General Fund  
Department Budgets**

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Administration	Administration	01-510

**PURPOSE STATEMENT:**

Provide professional leadership and management through the direction, administration, and execution of City policy to maximize the effectiveness and efficiency of the City Government operations.

**GOALS AND OBJECTIVES:**

- Monitor and improve the effectiveness and efficiency of all City operations.
- Provide the Mayor and City Council with administrative support necessary to develop policy.
- Respond to citizen's inquiries and concerns.
- Prepare a City budget that maintains current or improved levels of service in the most cost efficient manner.
- Submit the City budget for the GFOA Distinguished Budget Presentation Award.

**KEY POINTS OF PROPOSED BUDGET:**

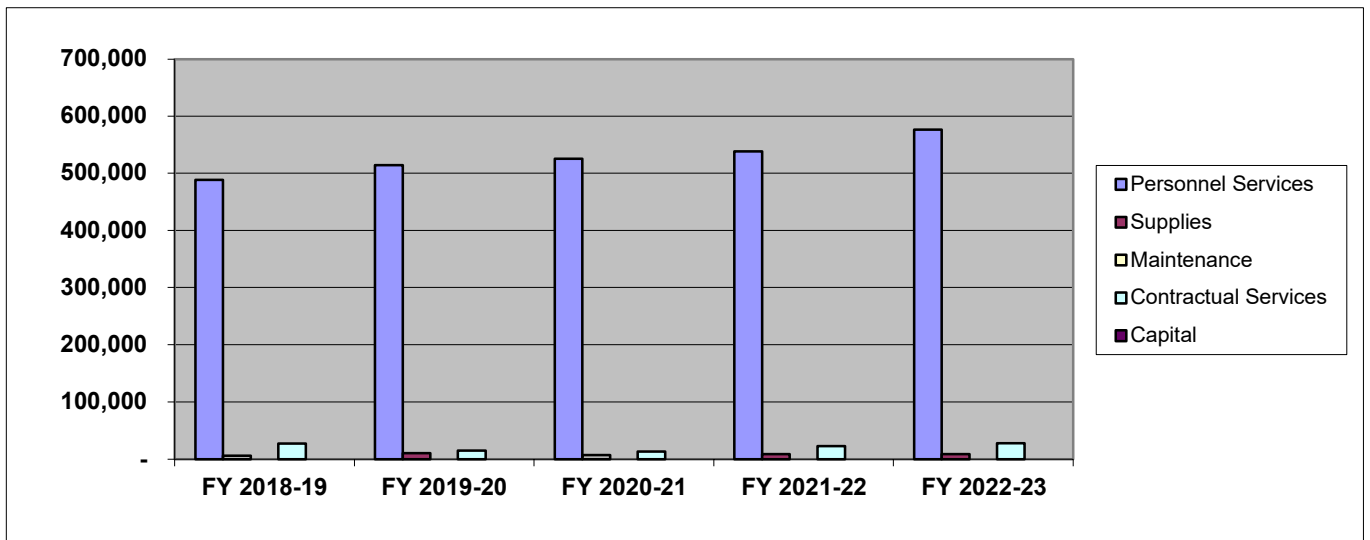
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.
- Contractual Services: Increase for a third-party employee survey.

**KEY INDICATORS OF PERFORMANCE:**

	FY 20-21 Actual	FY 21-22 Estimate	FY 22-23 Projection
Percent of responses to Citizen complaints within 24 hours.	100%	100%	100%
Percent of General Fund Departments at or below budget.	90%	100%	100%
Percent General Fund below budget.	9%	0%	0%

<b>DEPARTMENT</b>	<b>DIVISION</b>					<b>ACCOUNT</b>	
<b>Administration</b>	<b>Administration</b>					<b>01-510</b>	

<b>EXPENDITURE SUMMARY:</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>	<b>CM Rec.</b>	<b>Budgeted</b>
Personnel Services	488,352	514,404	525,605	537,992	533,743	576,400	576,400
Supplies	5,718	9,929	6,851	8,700	8,700	8,700	8,700
Maintenance	-	-	-	-	-	-	-
Contractual Services	26,829	14,539	12,930	22,500	22,500	27,500	27,500
Capital	-	-	-	-	-	-	-
<b>Total</b>	<b>520,899</b>	<b>538,872</b>	<b>545,386</b>	<b>569,192</b>	<b>564,943</b>	<b>612,600</b>	<b>612,600</b>



<b>PERSONNEL:</b>	<b>Salary Range</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
			<b>Actual</b>	<b>Proposed</b>	<b>CM Rec.</b>	<b>Budgeted</b>
City Manager	N/A	N/A	1.00	1.00	1.00	1.00
Assistant City Manager	142,269	196,271	1.00	1.00	1.00	1.00
Assistant to the City Manager	65,175	89,914	1.00	1.00	1.00	1.00
<b>Total Personnel</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
City Secretary	Administration	01-511

**PURPOSE STATEMENT:**

To ensure continuity and order in the City's legislative process through guardianship of legal and historical documents essential to the City's lifeline.

**GOALS AND OBJECTIVES:**

- Provide excellent customer service to the citizens of Azle and City employees.
- Fulfill all open records requests in a timely and efficient manner in accordance with state law.
- Coordinate the City's general and special elections in accordance with state law and the City's charter.
- Maintain my Municipal Clerk certification, and work toward my MMC certificate.

**KEY POINTS OF PROPOSED BUDGET:**

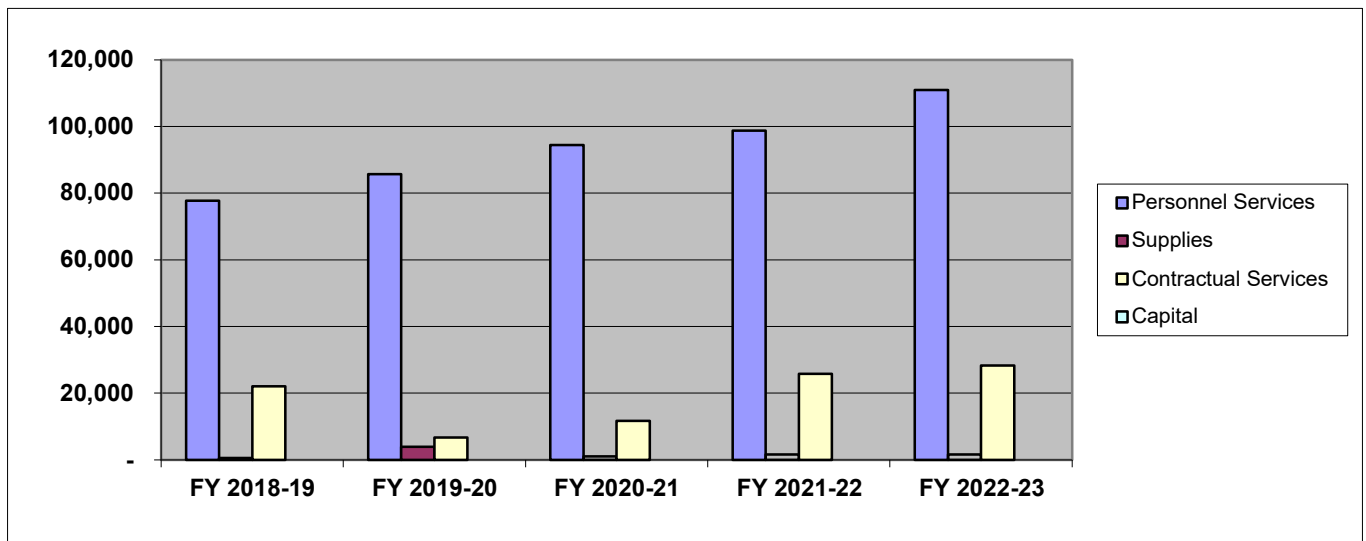
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.
- Contractual Services: Increase for additional elections expenditures.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Avg. number of Public Information Requests received	375	490	400
Avg. number of hours spent researching and responding to information requests	96	120	100
Vault records processed for destruction within the fiscal year (total pounds)	5690	7500	8500

<b>DEPARTMENT</b> City Secretary	<b>DIVISION</b> Administration					<b>ACCOUNT</b> 01-511	
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<b>EXPENDITURE SUMMARY:</b>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimated	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Personnel Services	77,685	85,690	94,394	98,744	96,429	110,896	110,896
Supplies	608	3,882	1,026	1,650	1,650	1,650	1,650
Maintenance	-	-	-	-	-	-	-
Contractual Services	22,026	6,744	11,703	25,780	25,780	28,285	28,285
Capital	-	-	-	-	-	-	-
<b>Total</b>	<b>100,319</b>	<b>96,315</b>	<b>107,123</b>	<b>126,174</b>	<b>123,859</b>	<b>140,831</b>	<b>140,831</b>



<b>PERSONNEL:</b>	Salary Range		FY 2021-22 Actual	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
City Secretary	87,341	120,493	1.00	1.00	1.00	1.00
<b>Total Personnel</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Municipal Court	Finance	01-512

**PURPOSE STATEMENT:**

The mission of this Court is to provide a friendly environment responding to the needs of all persons who come in contact with the Azle Municipal Court and to maintain effective, accurate records while striving to earn a high degree of public confidence.

**GOALS AND OBJECTIVES:**

- \* Increase outstanding warrant and past due citation collection
- \* Decrease the amount of outstanding warrants
- \* Ensure availability of information, programs, and city services by website and brochures
- \* Increase convenience for the customer by allowing email and/or zoom options

**KEY POINTS OF PROPOSED BUDGET:**

Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.

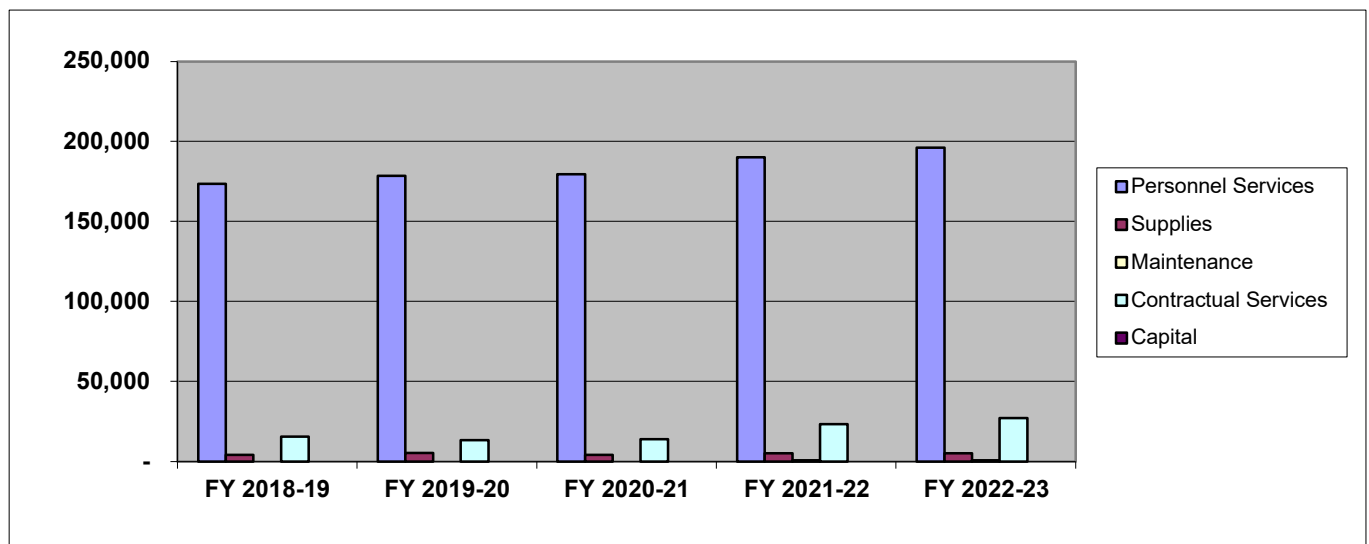
Contractual Services: Increase for additional bank and credit card fees due to an increase in the number of court customers taking advantage of online payment options.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Cases Filed	2790	3189	4000
Cases Completed	2409	1200	1500
Non-Contested	0	0	0
Dismissals including deferred adjudication	381	1989	2500
Heard by Judge	0	2	5
Jury Trials	39	43	80
Dismissed by Prosecution	303	321	900
Completed for Non-Cash Credit (Time Served/Community Service/Indigence)	1666	1700	2800
Warrants Cleared	0.88	0.76	0.83
Percentage of cases completed	200%	200%	200%
Average Processing time per case (hours)	200	200	200
Average operating cost per case	\$0	\$0	\$0

<b>DEPARTMENT</b> Municipal Court	<b>DIVISION</b> Finance					<b>ACCOUNT</b> 01-512	
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<b>EXPENDITURE SUMMARY:</b>	<b>FY 2018-19</b> Actual	<b>FY 2019-20</b> Actual	<b>FY 2020-21</b> Actual	<b>FY 2021-22</b> Estimated	<b>FY 2022-23</b> Proposed	<b>FY 2022-23</b> CM Rec.	<b>FY 2022-23</b> Budgeted
Personnel Services	173,457	178,374	179,349	190,025	188,203	195,968	195,968
Supplies	4,035	5,117	4,114	5,065	5,065	5,065	5,065
Maintenance	-	-	-	600	600	600	600
Contractual Services	15,407	13,123	13,874	23,176	19,676	26,991	26,991
Capital	-	-	-	-	-	-	-
<b>Total</b>	<b>192,898</b>	<b>196,615</b>	<b>197,336</b>	<b>218,866</b>	<b>213,544</b>	<b>228,624</b>	<b>228,624</b>



<b>PERSONNEL:</b>	<b>Salary Range</b>		<b>FY 2021-22</b> Actual	<b>FY 2022-23</b> Proposed	<b>FY 2022-23</b> CM Rec.	<b>FY 2022-23</b> Budgeted
Municipal Court Judge	36,000	36,000	1.00	1.00	1.00	1.00
Associate Judge	5,000	5,000	1.00	1.00	1.00	1.00
Court Administrator	62,071	85,632	1.00	1.00	1.00	1.00
Court Clerk	38,106	52,571	1.00	1.00	1.00	1.00
<b>Total Personnel</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Mayor & Council		01-513

**PURPOSE STATEMENT:**

In partnership with the community, we are committed to providing quality services through thoughtful planning, fiscal responsibility and accessible, responsive leadership resulting in a continuously improving quality of life.

**GOALS AND OBJECTIVES:**

- Plan and prepare for the future needs of a growing city.
- Achieve excellence in City government services.
- Promote livability and community pride.
- Maintain state mandated training standards for elected officials.

**KEY POINTS OF PROPOSED BUDGET:**

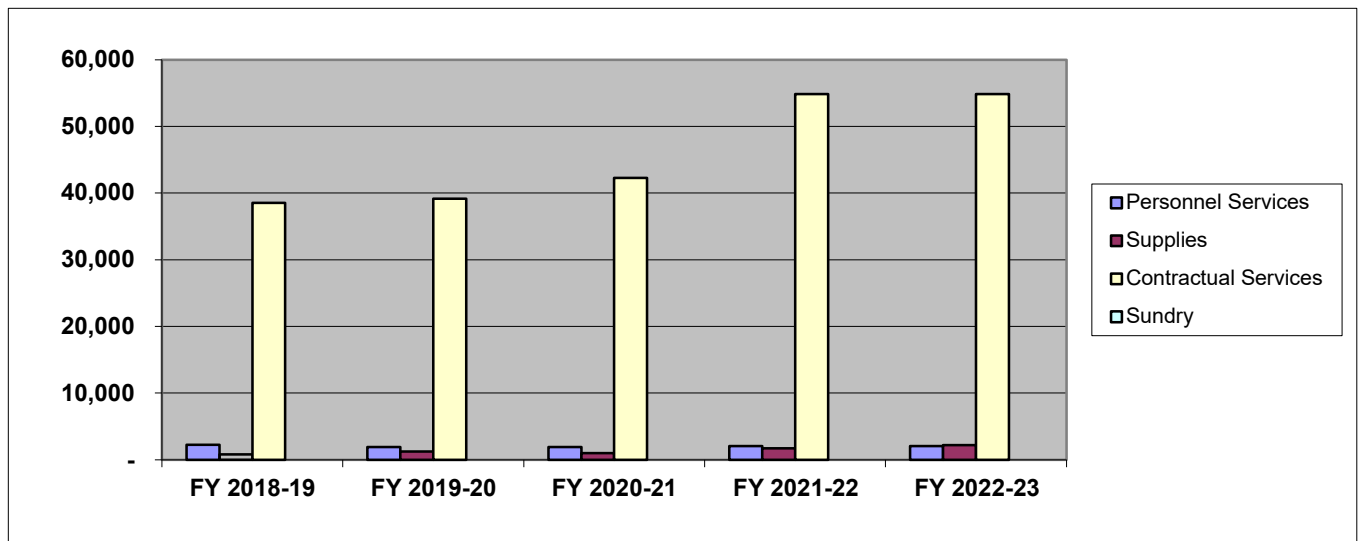
No new significant increases or requests.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Number of Regular Council Meetings	22	22	22
Number of Resolutions	4	3	3
Number of Ordinances	20	24	22
Number of Special Called Meetings	14	18	18

<u>DEPARTMENT</u>	<u>DIVISION</u>						<u>ACCOUNT</u>
Mayor & Council							01-513

<u>EXPENDITURE SUMMARY:</u>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimated	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Personnel Services	2,272	1,899	1,927	2,068	2,068	2,068	2,068
Supplies	822	1,263	1,019	1,725	1,725	2,225	2,225
Maintenance	-	-	-	-	-	-	-
Contractual Services	38,504	39,135	42,278	54,850	54,850	54,850	54,850
Capital	-	-	-	-	-	-	-
<b>Total</b>	<b>41,599</b>	<b>42,297</b>	<b>45,224</b>	<b>58,643</b>	<b>58,643</b>	<b>59,143</b>	<b>59,143</b>



**PERSONNEL:**

	FY 2020-21	FY 2021-22	FY 2022-23
Mayor	1	1	1
Councilmembers	6	6	6
<b>Total Personnel</b>	<b>7</b>	<b>7</b>	<b>7</b>

*NOTE: Councilmembers are not counted in employee totals.*

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Human Resources	Administration	01-515

**PURPOSE STATEMENT:**

The mission of the Human Resources Department is to work in collaboration with all City Department Heads to develop and maintain efficient employee relations practices which will increase employee retention and maximize workforce productivity and quality of services to the citizens of Azle. The Human Resources Department strives to comply with changes in employment and labor laws which affect how the City must identify and minimize potential liabilities.

**GOALS AND OBJECTIVES:**

- Increase the effectiveness and efficiency of the Human Resources Department through:
- Identification of cost effective training for employees at all levels within the organization
- Continually reviewing position descriptions, personnel policies and practices for compliance with applicable laws
- Providing Succession Planning advisement based on anticipated employment vacancy turnover
- Maintaining effective communications with benefits providers to assure employees understand options/choices
- Identification of recruitment resources to reach broader applicant pool
- Timely processing of employment applications, FMLA, Worker's Compensation and Unemployment claims
- New Hire Orientation Program Development and Implementation

**KEY POINTS OF PROPOSED BUDGET:**

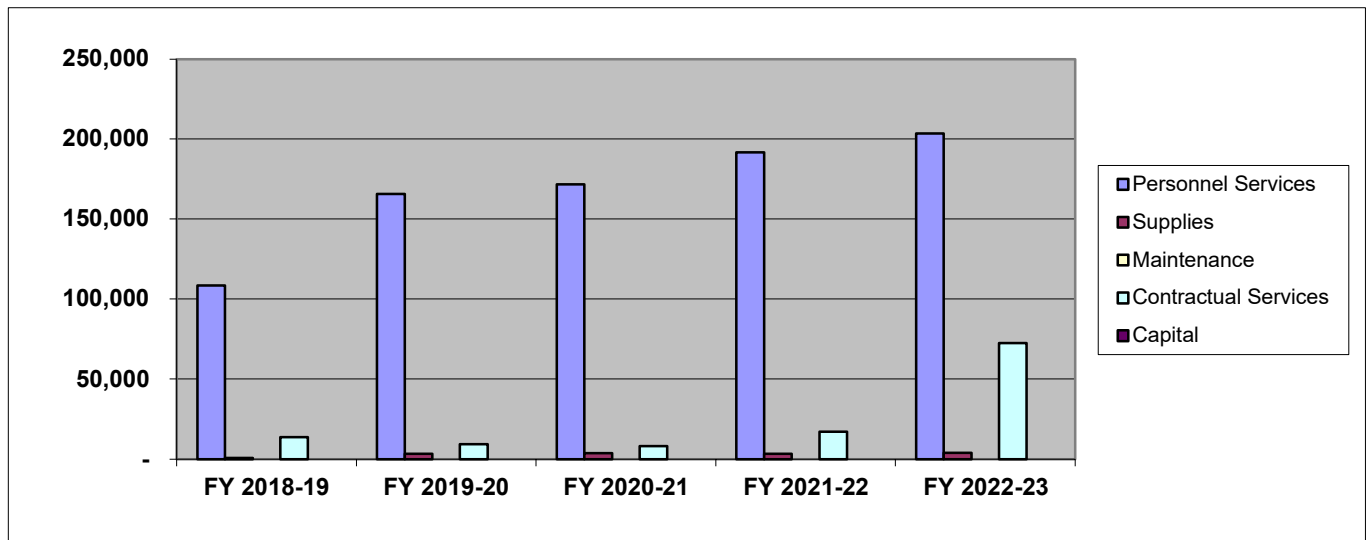
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.
- Contractual Services: Increase for employee appreciation banquet enhancements and team building/leadership training for department heads.
- Funds for third-party benefits administration now budgeted in the Human Resources Department.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
% of personnel requisitions processed/posted within 48 hours	100	100	100
# of general training initiatives identified	4	3	5
% of applications, leave requests and claims processed within 72 hours	100	100	100
% of termed employees and expired applications archived within 80 hours	100	100	100

<b>DEPARTMENT</b>	<b>DIVISION</b>						<b>ACCOUNT</b>
Human Resources	Administration						01-515

<b>EXPENDITURE SUMMARY:</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	108,502	165,679	171,587	191,607	188,069	203,459	203,459
Supplies	662	3,142	3,711	3,275	3,275	3,875	3,875
Maintenance	-	-	-	-	-	-	-
Contractual Services	13,625	9,262	7,956	16,952	16,952	72,348	72,348
Capital	-	-	-	-	-	-	-
<b>Total</b>	<b>122,789</b>	<b>178,082</b>	<b>183,254</b>	<b>211,834</b>	<b>208,296</b>	<b>279,682</b>	<b>279,682</b>



<b>PERSONNEL:</b>	<b>Salary Range</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
			Actual	Proposed	CM Rec.	Budgeted
Human Resources Manager	83,182	114,755	1.00	1.00	1.00	1.00
Human Resources Generalist	51,066	70,450	1.00	1.00	1.00	1.00
<b>Total Personnel</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Economic Development	Administration	01-517

**PURPOSE STATEMENT:**

To facilitate economic development within the City of Azle.

**GOALS AND OBJECTIVES:**

1. Continue monitoring the BRE (Business Retention & Expansion) Program
2. Develop online Business Directory (in conjunction with BRE program)
3. Promote properties/buildings with the highest development potential via AzleSites website
4. Continue to engage in dialogue of introduction to opportunities in Azle and relationship development with consultants, developers, and brokers
5. Continue with outreach plan to targeted consultants, commercial brokers, and retail developers in the Dallas/Fort Worth market and set up meetings with six (6) representatives
6. Participate in two retail-related events in DFW area (contingent on COVID-19 restrictions removed or relaxed)
7. Exhibit at two trade shows in DFW area (contingent on COVID-19 restrictions removed or relaxed)
8. Continue economic development websites for Azle
9. Continue to work with City Staff to identify infrastructure goals for water/wastewater extensions to the most developable properties
10. Partner with allies in marketing opportunities
11. Continue Servolution program participation

**KEY POINTS OF PROPOSED BUDGET:**

Personnel Services: Increase requested for proposed Marketing Specialist position to be partially funded by the Municipal Development District budget.

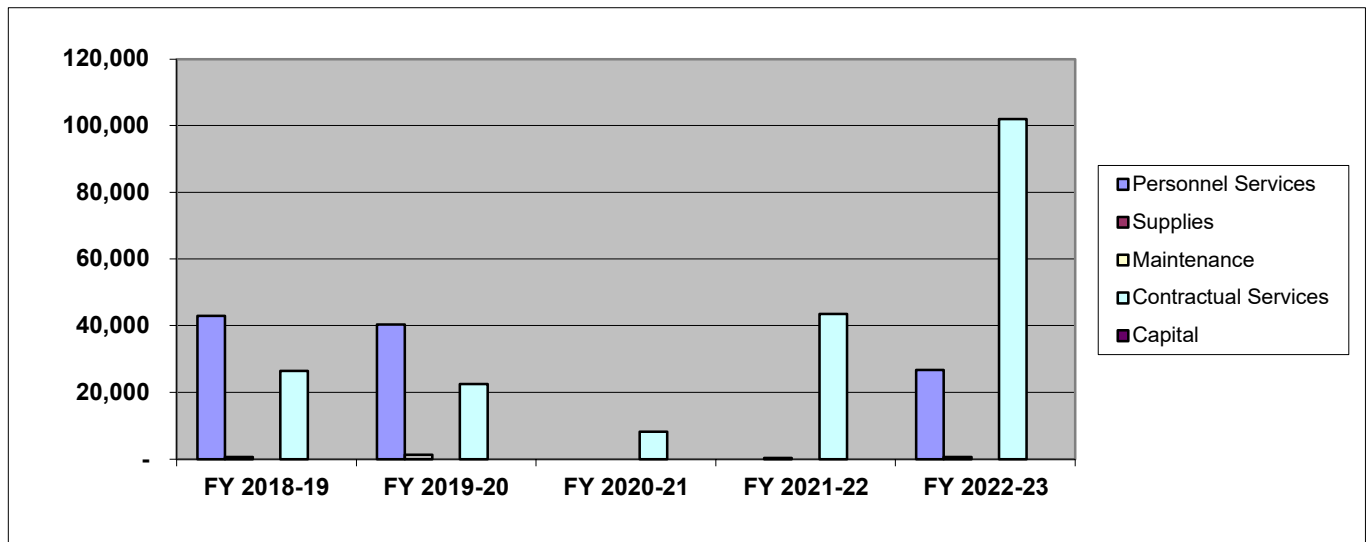
Contractual Services: Increase requested for an update to the City's Comprehensive Master Plan.

**KEY INDICATORS OF PERFORMANCE:**

	FY 20-21	FY 21-22	FY 22-23
	Actual	Estimate	Projection
BRE Visits	5	10	15
Site Selector/Developer Outreach	10	10	10
Site Visits	10	15	20

<u>DEPARTMENT</u>	<u>DIVISION</u>						<u>ACCOUNT</u>
Economic Development	Administration						01-517

<u>EXPENDITURE SUMMARY:</u>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimated	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Personnel Services	42,944	40,369	-	-	-	26,733	26,733
Supplies	579	1,272	-	299	299	629	629
Maintenance	-	-	-	-	-	-	-
Contractual Services	26,445	22,460	8,188	43,493	43,493	101,994	101,994
Capital	-	-	-	-	-	-	-
<b>Total</b>	<b>69,968</b>	<b>64,101</b>	<b>8,188</b>	<b>43,792</b>	<b>43,792</b>	<b>129,356</b>	<b>129,356</b>



<u>PERSONNEL:</u>	Salary Range		FY 2021-22 Actual	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Marketing Specialist	62,071	85,632	0.00	0.33	0.33	0.33
<b>Total Personnel</b>			<b>0.00</b>	<b>0.33</b>	<b>0.33</b>	<b>0.33</b>

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Finance & Accounting	Finance	01-518

**PURPOSE STATEMENT:**

To provide accurate & timely financial data & analysis, while maintaining the City's debts, investments, and general ledger and processing the City's accounts payable, payroll & cash receipts, administering City debts & investments, overseeing City purchasing, and managing City risks.

**GOALS AND OBJECTIVES:**

- Obtain Comprehensive Annual Financial Report award for fiscal year 2020.
- Continue to implement new Governmental Accounting Standards Board pronouncements as required.
- Assist other departments on the evaluation of capital acquisitions, and other procurement issues.
- Continue to update the Capital Assets information systems for all funds.
- Continue the investment program initiatives to improve returns on investments.
- Promote Electronic Funds Transfer as a method of payment to the City's vendors

**KEY POINTS OF PROPOSED BUDGET:**

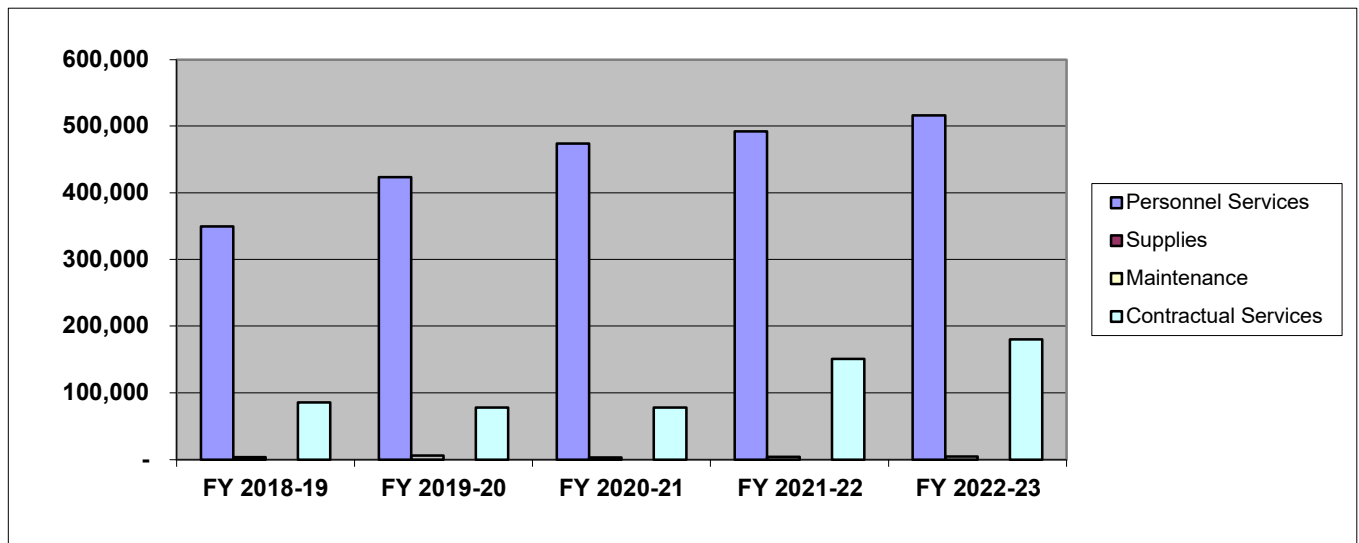
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.
- Contractual Services: Increase included for additional bank fees and software enhancements.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Fund Financial Statements issued	204	204	204
Number of checks issued	2874	2812	2850
Total invoices paid	7512	7316	7400
Purchase Orders issued	270	218	220
Percentage of payroll completed ontime	100%	100%	100%

<b>DEPARTMENT</b>	<b>DIVISION</b>						<b>ACCOUNT</b>
Finance & Accounting	Finance						01-518

<b>EXPENDITURE SUMMARY:</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	349,677	423,188	473,661	491,963	484,930	516,119	516,119
Supplies	3,446	6,021	3,061	3,750	3,750	4,250	4,250
Maintenance	-	-	-	-	-	-	-
Contractual Services	85,621	77,704	77,971	150,879	150,879	179,929	179,929
Capital	-	-	-	-	-	-	-
<b>Total</b>	<b>438,744</b>	<b>506,913</b>	<b>554,693</b>	<b>646,592</b>	<b>639,559</b>	<b>700,298</b>	<b>700,298</b>



<b>PERSONNEL:</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
	Salary Range	Actual	Proposed	CM Rec.	Budgeted
Director of Finance	117,045 - 161,472	1.00	1.00	1.00	1.00
Assistant Director of Finance	96,293 - 132,844	1.00	1.00	1.00	1.00
Purchasing Agent/Risk Manager	56,301 - 77,671	1.00	1.00	1.00	1.00
Accountant	53,620 - 73,972	1.00	1.00	1.00	1.00
Accounting Technician	48,635 - 67,095	1.00	1.00	1.00	1.00
<b>Total Personnel</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>ACCOUNT</u>
Police	Public Safety	01-520

**PURPOSE STATEMENT:**

The Azle Police Department is committed to responsive service with a positive public perception. We are dedicated to competent and consistent public service. We strive for fairness in all that we do.

**GOALS AND OBJECTIVES:**

- Continue building Crisis Intervention Team to assist individuals having mental health crisis.
- Continue building Homeless Outreach Program to assist the homeless population in receiving needed resources.
- Continue building Domestic Violence Unit to provide resources to individuals who are victims of family violence.
- To have all staff receive 40-hour Mental Health Training to better assist individuals having mental health crisis.
- Continue building partnerships with the citizens and commerce within the City of Azle.
- Establish a GPS tracking platform for CAD system to reduce response times.
- Build Evidence Based Policing database to reduce crime and accidents.
- Build on Citizens on Patrol and Citizens Police Academy
- Start a Junior Police Academy camp during the summer months for the youth in the city.

**KEY POINTS OF PROPOSED BUDGET:**

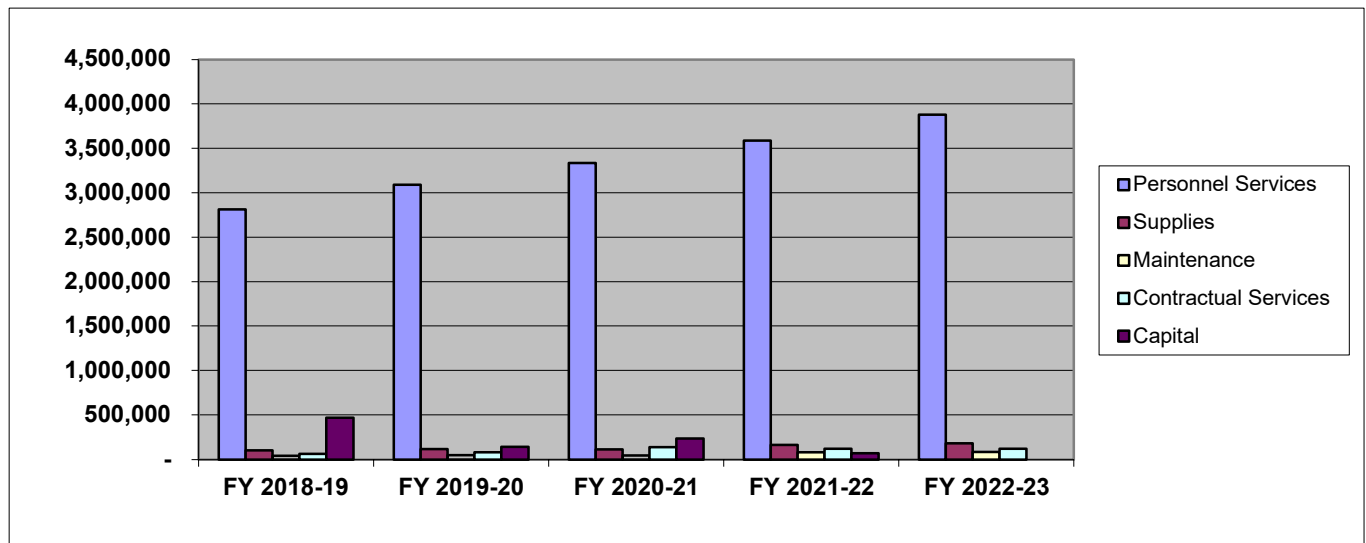
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.
- Increase for proposed Community Affairs/Crime Analyst position
- Supplies: Increase requested to keep up with historical costs.
- Maintenance: Increase requested to keep up with historical costs.
- Contractual Services: Increase requested to keep up with historical costs.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Calls for Police Service	17,419	19,563	22,500
Average Response Time in Minutes	3.45	5.02	5.50
Total Part I Offenses Annually	372	450	400
Total Traffic Crashes Annually	276	265	265

<u>DEPARTMENT</u>	<u>DIVISION</u>						<u>ACCOUNT</u>
Police	Public Safety						01-520

<u>EXPENDITURE SUMMARY:</u>	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	2,812,702	3,088,922	3,333,314	3,586,696	3,483,197	3,876,369	3,876,369
Supplies	99,449	114,072	112,079	162,959	157,459	179,165	179,165
Maintenance	38,628	46,613	41,791	80,673	66,673	84,615	84,615
Contractual Services	61,152	80,129	137,884	118,956	114,456	117,381	117,381
Capital	468,812	139,563	234,154	67,968	-	-	-
<b>Total</b>	<b>3,480,744</b>	<b>3,469,298</b>	<b>3,859,222</b>	<b>4,017,252</b>	<b>3,821,785</b>	<b>4,257,530</b>	<b>4,257,530</b>



<u>PERSONNEL:</u>			FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
	Salary Range		Actual	Proposed	CM Rec.	Budgeted
Dispatcher	44,113 - 60,857		6.00	6.00	6.00	6.00
Senior Dispatcher	48,635 - 67,095		2.00	2.00	2.00	2.00
Executive Assistant	51,066 - 70,450		1.00	1.00	1.00	1.00
Dispatch/Records Manager	53,620 - 73,792		1.00	1.00	1.00	1.00
Police Officer	59,116 - 81,555		15.00	15.00	15.00	15.00
Community Affairs Specialist	62,071 - 85,632		0.00	1.00	1.00	1.00
Police Corporal	68,434 - 94,410		6.00	6.00	6.00	6.00
Police Sergeant	79,220 - 109,291		6.00	6.00	6.00	6.00
Police Lieutenant	87,341 - 120,493		2.00	2.00	2.00	2.00
Chief of Police	122,897 - 169,546		1.00	1.00	1.00	1.00
	<b>Total Personnel</b>		<b>40.00</b>	<b>41.00</b>	<b>41.00</b>	<b>41.00</b>

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Ambulance	Public Safety	01-521

**PURPOSE STATEMENT:**

Dedicated to the preservation of life and property by serving the community in a professional manner.

**GOALS AND OBJECTIVES:**

- Increase Public Safety programs by 2% in the community.
- Minimize the number of calls transported to hospitals other than HMNW
- Review QA/ QI policies and procedures to enhance patient care.
- Review and update current medical pandemic protocols
- Review and revise Department Protocols

**KEY POINTS OF PROPOSED BUDGET:**

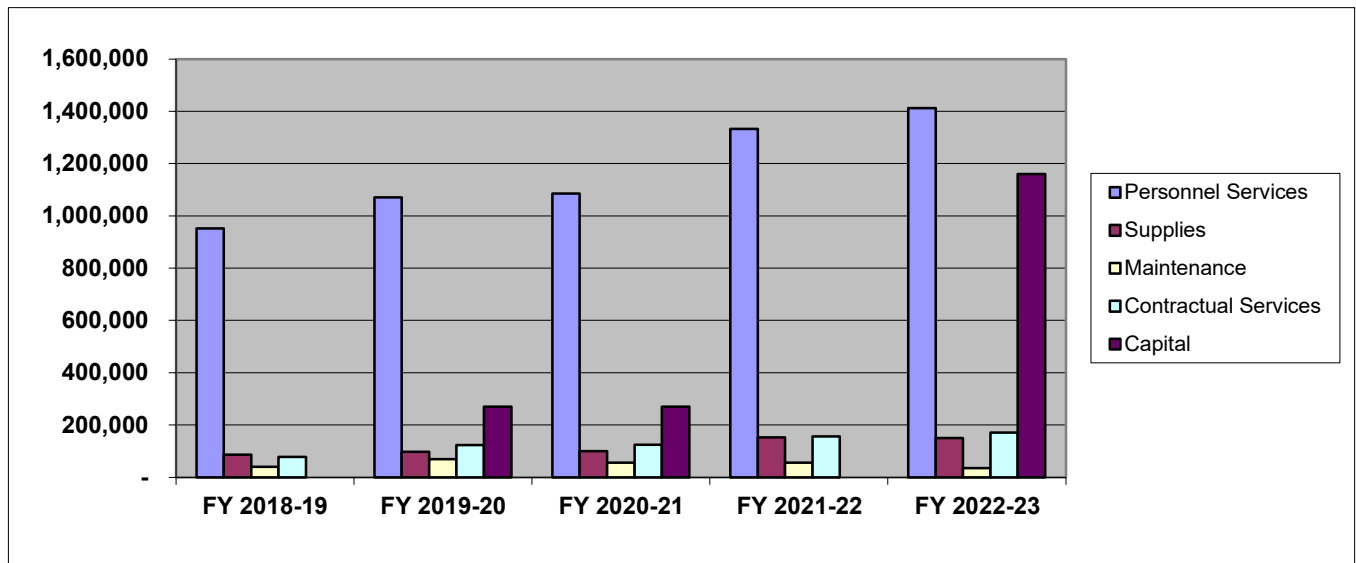
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.
- Supplies: Increase for rising cost of fuel and EMS supplies.
- Maintenance: Increase for vehicle maintenance.
- Contractual Services: Increase for waste disposal.
- Capital Outlay: Increase for the purchase of two (2) grant funded ambulances.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimated</b>	<b>Projection</b>
Average Response times to EMS calls (in minutes)	9:21	5:02	12:00
Number of Calls	2,437	2,562	2,665
Percentage Increase of Calls	10.67%	5.13%	4.03%
Percentage Change of Mutual Aid requested to Azle	43.68%	-28.90%	0.00%
Number of Transports per year	1,546	1,614	1,669
Percent increase of transports to hospitals	-1.09%	4.40%	3.39%
Number of Transports to hospitals other than HMNW	422	504	585
Percent increase of transports to hospitals other than Harris NW	-2.76%	19.43%	16.00%

<u>DEPARTMENT</u>	<u>DIVISION</u>						<u>ACCOUNT</u>
Ambulance	Public Safety						01-521

<u>EXPENDITURE SUMMARY:</u>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimated	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Personnel Services	951,253	1,070,052	1,084,883	1,331,996	1,304,284	1,412,156	1,412,156
Supplies	86,660	96,926	99,900	152,190	104,190	150,190	150,190
Maintenance	39,711	69,554	55,547	55,803	29,750	34,750	34,750
Contractual Services	77,916	122,724	125,027	155,989	154,836	171,281	171,281
Capital	-	270,285	269,855	-	-	1,160,000	1,160,000
Debt Service	-	-	-	-	-	-	-
<b>Total</b>	<b>1,155,540</b>	<b>1,629,540</b>	<b>1,635,212</b>	<b>1,695,978</b>	<b>1,593,060</b>	<b>2,928,377</b>	<b>2,928,377</b>



<u>PERSONNEL:</u>	Salary Range		FY 2021-22 Actual	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Firefighter / EMT	53,620	73,792	1.50	1.50	1.50	1.50
Firefighter / Paramedic	62,071	85,632	6.00	6.00	6.00	6.00
Engineer/ Paramedic	68,434	94,410	1.50	1.50	1.50	1.50
Firefighter - Lieutenant	79,220	109,291	1.50	1.50	1.50	1.50
Fire Marshall	83,182	114,755	0.50	0.50	0.50	0.50
Assistant Fire Chief	96,293	132,844	0.50	0.50	0.50	0.50
Fire Chief	122,897	169,546	0.50	0.50	0.50	0.50
<b>Total Personnel</b>			<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Fire	Public Safety	01-522

**PURPOSE STATEMENT:**

Dedicated to the preservation of life and property by serving the community in a professional manner.

**GOALS AND OBJECTIVES:**

- Decrease Property loss by 2%
- Reduce the average response time in the city to 6.5 minutes on priority calls.
- Minimize Down time of vehicles by reviewing and updating weekly and Monthly PM's.
- Minimize the number of fire related injuries

**KEY POINTS OF PROPOSED BUDGET:**

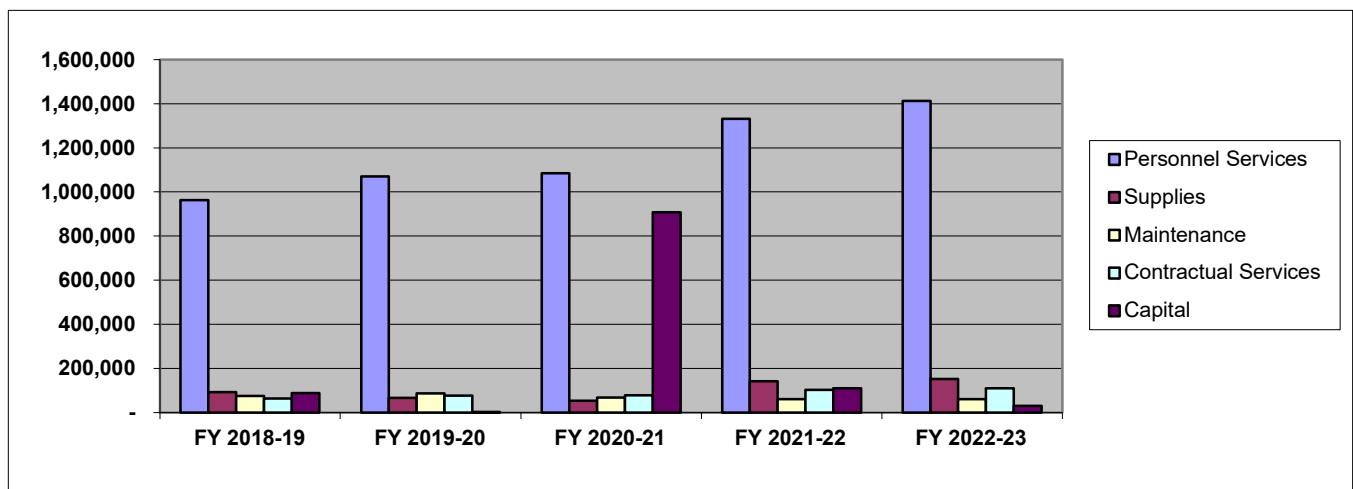
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.
- Supplies: Increase for rising fuel costs.
- Contractual Services: Increase for physical fitness tests and costs of the City's dispatch/radio systems.
- Capital Outlay: Funding requested to purchase SCBAs and related equipment.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b> Actual	<b>FY 21-22</b> Estimated	<b>FY 22-23</b> Projection
Average city fire response times (in minutes)	6:58	6:45	6:45
Response Time Percentage change from Previous year	0.30%	-1.98%	0.00%
Total Number of Fire responses	3138	3604	3964
Fire response percent change from previous year	9.41%	14.85%	10.00%
Dollar Loss Percentage Change	-40%	-14%	0%
Fire related deaths in city	0	0	0
Fire related injuries (civilian and firefighter)	6	1	0

<u>DEPARTMENT</u>	<u>DIVISION</u>						<u>ACCOUNT</u>
Fire	Public Safety						01-522

<u>EXPENDITURE SUMMARY:</u>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimated	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Personnel Services	962,257	1,070,481	1,085,089	1,331,996	1,304,284	1,412,156	1,412,156
Supplies	91,438	65,609	53,372	141,908	122,908	151,394	151,394
Maintenance	74,015	85,951	66,799	59,900	59,900	59,900	59,900
Contractual Services	63,241	75,819	77,447	101,937	101,937	109,941	109,941
Capital	87,209	2,730	907,231	110,149	-	30,000	30,000
Debt Service	-	-	-	-	-	-	-
<b>Total</b>	<b>1,278,160</b>	<b>1,300,591</b>	<b>2,189,937</b>	<b>1,745,890</b>	<b>1,589,029</b>	<b>1,763,391</b>	<b>1,763,391</b>



<u>PERSONNEL:</u>	<u>Salary Range</u>		FY 2021-22 Actual	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Firefighter / EMT	53,620	73,792	1.50	1.50	1.50	1.50
Firefighter / Paramedic	62,071	85,632	6.00	6.00	6.00	6.00
Engineer/ Paramedic	68,434	94,410	1.50	1.50	1.50	1.50
Firefighter - Lieutenant	79,220	109,291	1.50	1.50	1.50	1.50
Fire Marshall	83,182	114,755	0.50	0.50	0.50	0.50
Assistant Fire Chief	96,293	132,844	0.50	0.50	0.50	0.50
Fire Chief	122,897	169,546	0.50	0.50	0.50	0.50
<b>Total Personnel</b>			<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Animal Control	Public Safety	01-523

**PURPOSE STATEMENT:**

Animal Control provides efficient, courteous and prompt response to requests from citizens for all animal control services and pro-actively educates citizens while reducing the number of stray animals.

**GOALS AND OBJECTIVES:**

Increase Citizen Awareness through regular attendance at community events

To expand the number of adoptions per month

To expand social media platform

Create and Implement a Responsible Pet Ownership Program

Increase community awareness of wildlife management

Increase city staff awareness of wildlife management

**KEY POINTS OF PROPOSED BUDGET:**

Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.

Propose to convert two (2) part-time kennel tech positions into one (1) full-time animal control officer and one (1) full-time kennel tech.

Supplies: Increase requested to keep up with historical costs.

Maintenance: Increase requested for various building repairs and to update the wrap on the current animal transport vehicle.

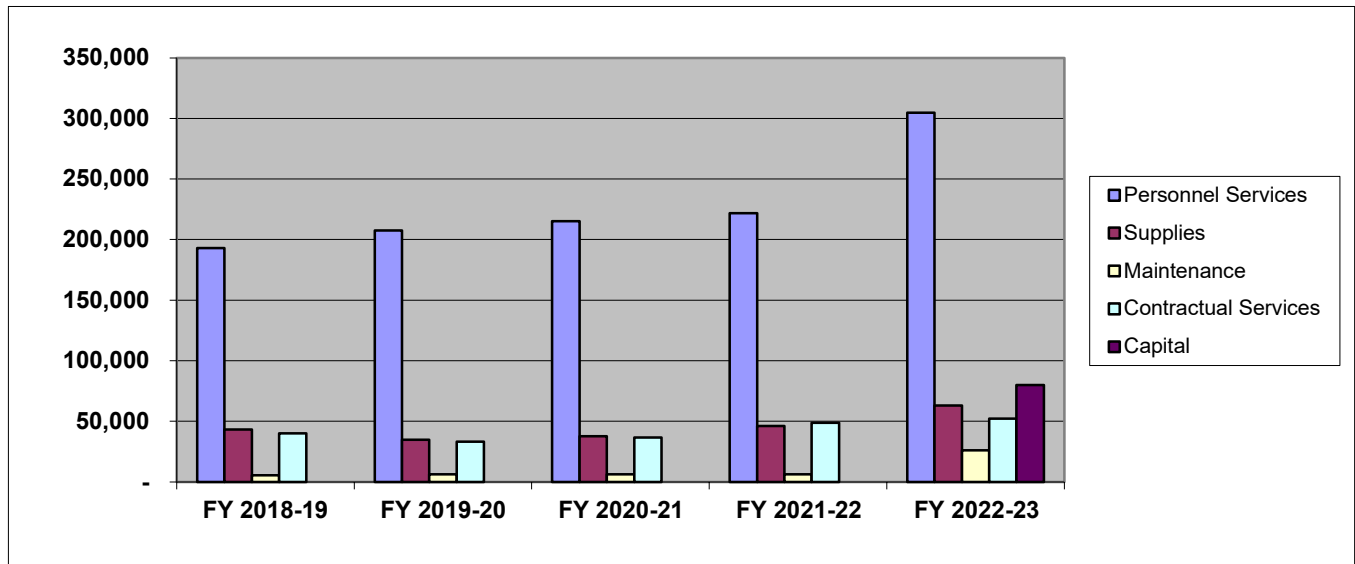
Capital Outlay: Increase requested for an additional animal transport vehicle.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Animal adoptions	244	268	270
Euthanasia of animals	139	120	120
Animals impounded	520	520	520
Calls for service involving animals	1,014	1,200	1,200
Animals spay or neutered	505	600	600
Pet license issued or renewed	335	300	300
Rabbies Vaccinations	776	780	760
Phone calls/Visitors at shelter	10,626	12,000	12,000
Wildlife relocated	48	50	50

<u>DEPARTMENT</u>	<u>DIVISION</u>		<u>ACCOUNT</u>				
Animal Control	Public Safety		01-523				

<u>EXPENDITURE SUMMARY:</u>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimated	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Personnel Services	192,924	207,413	215,115	221,759	218,019	304,554	304,554
Supplies	43,305	34,712	37,634	46,067	42,067	62,950	62,950
Maintenance	5,598	6,287	6,210	6,306	6,306	26,206	26,206
Contractual Services	40,031	33,106	36,643	48,708	48,708	52,317	52,317
Capital	-	-	-	-	-	80,000	80,000
<b>Total</b>	<b>281,858</b>	<b>281,518</b>	<b>295,602</b>	<b>322,840</b>	<b>315,100</b>	<b>526,027</b>	<b>526,027</b>



<u>PERSONNEL:</u>	Salary Range		FY 2021-22 Actual	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Animal Control Supervisor	53,620	73,972	1.00	1.00	1.00	1.00
Animal Control Officer	40,012	55,199	1.00	2.00	2.00	2.00
Kennel Tech	32,918	45,413	1.00	2.00	2.00	2.00
PT Kennel Tech	8,200		2.00	0.00	0.00	0.00
<b>Total Personnel</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

<b>DEPARTMENT</b> Code Enforcement	<b>DIVISION</b> Public Services	<b>ACCOUNT</b> 01-524
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**PURPOSE STATEMENT:**

The mission of the Code Enforcement Department is to contribute to a high quality of life by providing and maintaining a sound, user-friendly system to assist persons involved in development and to protect the health, safety, and welfare of citizens.

**GOALS AND OBJECTIVES:**

1. Provide prompt, friendly, and effective customer service to all customers - citizens, business owners, and property owners.
2. Respond to calls, emails or complaints within 1 working day.
3. Conduct quality inspections upon notification of a violation, and apply consistent interpretations of zoning, building and development ordinances.
4. Re-inspect all violations on the due date of compliance (not include weekends).
5. Strive for 90% compliance with door hangers or verbal communication with property owners.
6. Increase community awareness and education of common code violations through public information activities (website, periodic meetings with property owners and contractors).
7. Encourage voluntary compliance for property code violations.
8. Support staff's continued professional development and ability to maintain required licenses and certifications through professional training (Code Enforcement & Storm water Prevention).
9. Support Building Board of Adjustment (BOA) with any cases for substandard structures or appeals.

**KEY POINTS OF PROPOSED BUDGET:**

Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.

Increase for proposed additional code enforcement officer and upgrade existing position to senior code enforcement officer.

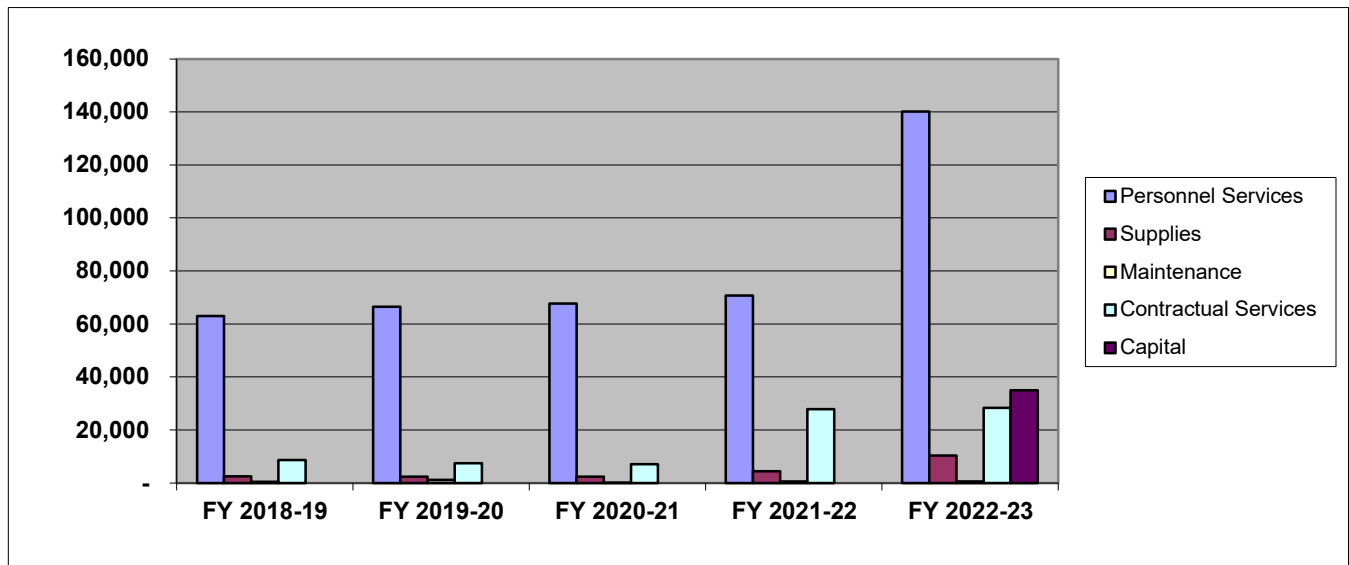
Capital Outlay: Increase for an additional vehicle for the proposed code enforcement officer position.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b> Actual	<b>FY 21-22</b> Estimate	<b>FY 22-23</b> Projection
1. Respond to complaints within 1 business day	95%	95%	95%
2. Re-inspect properties on the due date of compliance	90%	95%	95%
3. Achieve Code Enforcement Officer Level II Certification	N/A	100%	N/A

<u>DEPARTMENT</u>	<u>DIVISION</u>		<u>ACCOUNT</u>				
Code Enforcement	Public Services		01-524				

<u>EXPENDITURE SUMMARY:</u>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimated	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Personnel Services	62,995	66,496	67,664	70,684	69,735	140,101	140,101
Supplies	2,544	2,420	2,342	4,463	4,463	10,400	10,400
Maintenance	492	1,125	80	600	600	600	600
Contractual Services	8,619	7,475	7,116	27,800	27,800	28,375	28,375
Capital	-	-	-	-	-	35,000	35,000
<b>Total</b>	<b>74,650</b>	<b>77,516</b>	<b>77,202</b>	<b>103,547</b>	<b>102,598</b>	<b>214,476</b>	<b>214,476</b>



<u>PERSONNEL:</u>	Salary Range		FY 2021-22 Actual	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Code Enforcement Officer	44,113	60,857	1.00	1.00	1.00	1.00
Senior Code Enforcement Officer	48,635	67,096	0.00	1.00	1.00	1.00
<b>Total Personnel</b>			<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Maintenance	Public Services	01-525

**PURPOSE STATEMENT:**

The department strives to provide efficient and effective maintenance and repairs to all city owned vehicles and equipment.

**GOALS AND OBJECTIVES:**

- Improve the Maintenance request and tracking system
- Improve the Inventory control system
- Improve the system to outsource major vehicle repairs.
- Reduce the number of unit returns for incomplete service.
- Reduce the number of vehicles outsourced by training the mechanics
- Prepare a Department budget that maintains current or improved levels of service in the most cost efficient manner.

**KEY POINTS OF PROPOSED BUDGET:**

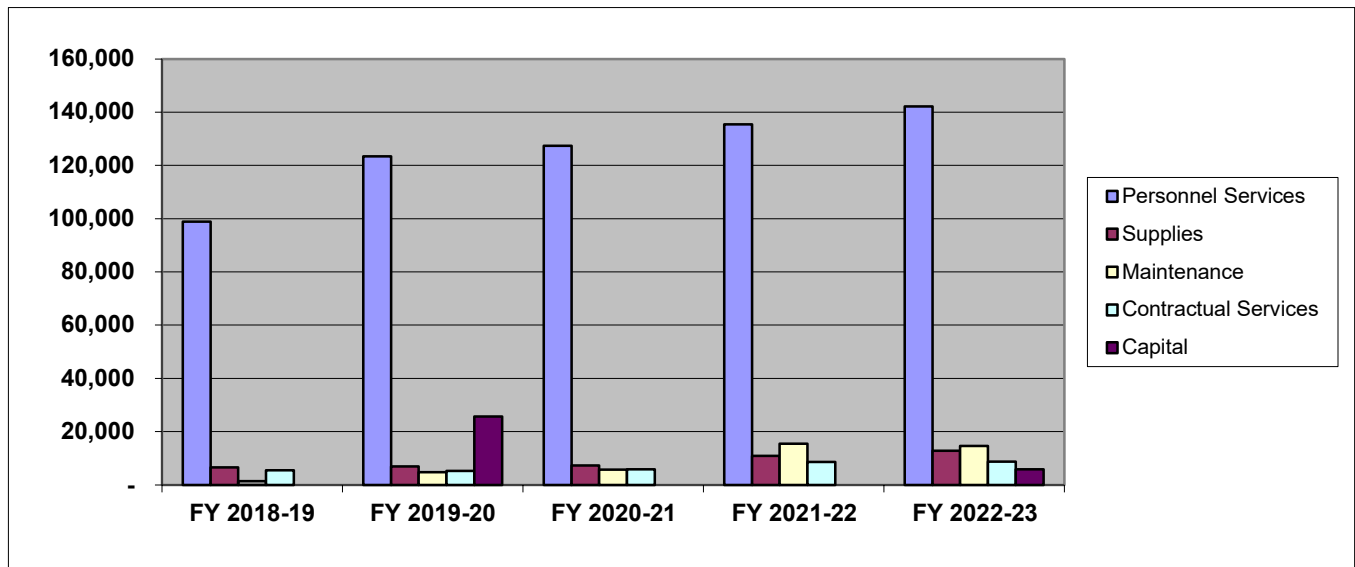
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.
- Supplies: Increase to cover rising fuel costs.
- Capital Outlay: Increase for the acquisition of a new tire maintenance machine.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Vehicles & Equipment Serviced or repaired	513	526	567
Vehicles & Equipment Outsourced for Service or repair	43	37	34
Average repair time (in hours)	2.47	3.25	3.75
Average oil change time (in min.)	60	60	60
Number of returns for incomplete service	7	5	3

<u>DEPARTMENT</u>	<u>DIVISION</u>						<u>ACCOUNT</u>
Maintenance	Public Services						01-525

<u>EXPENDITURE SUMMARY:</u>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimated	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Personnel Services	98,859	123,394	127,308	135,378	133,104	142,154	142,154
Supplies	6,584	6,921	7,244	10,883	9,883	12,883	12,883
Maintenance	1,385	4,756	5,688	15,500	14,600	14,600	14,600
Contractual Services	5,518	5,216	5,903	8,650	8,650	8,720	8,720
Capital	-	25,733	-	-	-	5,899	5,899
<b>Total</b>	<b>112,345</b>	<b>166,020</b>	<b>146,143</b>	<b>170,411</b>	<b>166,237</b>	<b>184,256</b>	<b>184,256</b>



<u>PERSONNEL:</u>			FY 2021-22 Actual	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
		Salary Range				
Chief Mechanic	59,116	81,555	1.00	1.00	1.00	1.00
Lube Tech	32,918	45,413	1.00	1.00	1.00	1.00
	<b>Total Personnel</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>ACCOUNT</u>
Streets	Public Works	01-531

**PURPOSE STATEMENT:**

The City of Azle Street Department is responsible for the maintenance of street repairs, maintenance and installation of traffic signs and barricades, repair and replacement of curbs and gutters, installation and repairs of storm sewers and drains.

**GOALS AND OBJECTIVES:**

To reduce the time with complaints and work orders.

Reclaim/overlay collector or arterial streets.

Improve the city's drainage channels.

**KEY POINTS OF PROPOSED BUDGET:**

Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.

Contractual Services: Increase to cover required training for positions requiring a CDL driver license.

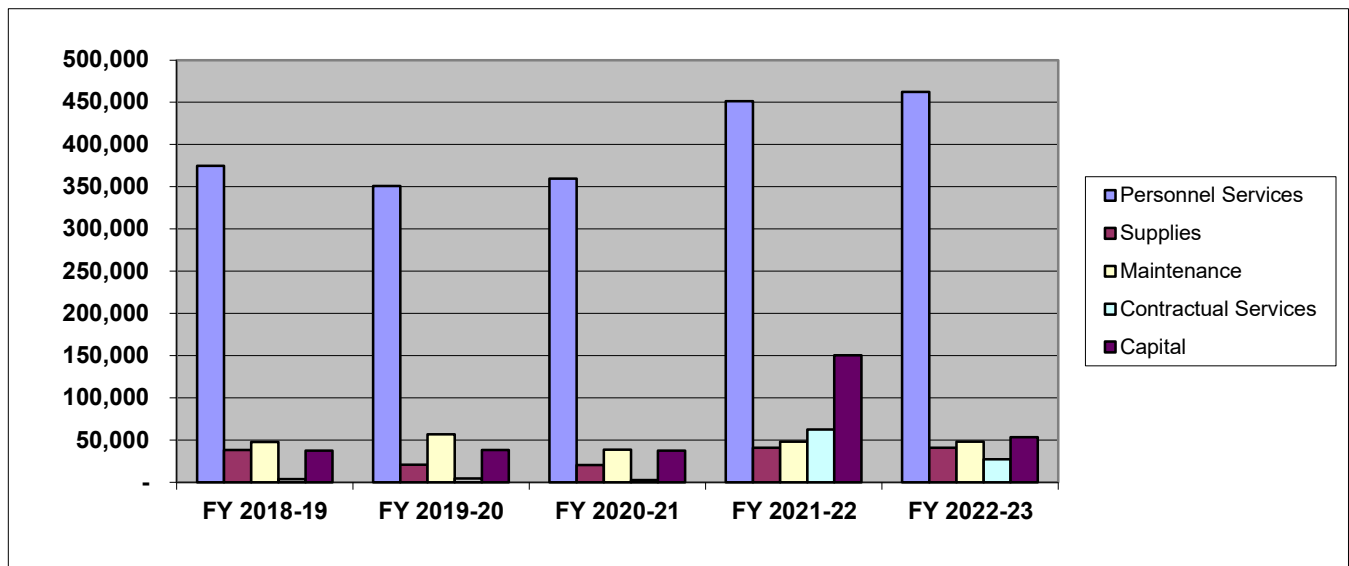
Capital Outlay: Increase for the purchase of a zero turn lawn mower, construction of shed for department equipment, and a new 3/4 ton pickup for the Street/Stormwater Manager.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b> Actual	<b>FY 21-22</b> Estimate	<b>FY 22-23</b> Projection
Average # of days once notified to repair utility patches.	25	12	10
Road Rehab Cost per Mile @ 20 feet of road width (Tarrant County)	\$210,000	\$234,000	\$240,000
Linear feet of storm channels improved.	\$13,000	\$10,000	\$14,000
Total # of storm culverts cleaned.	15	22	25
Total # of Utility cuts repaired a second time	2	1	1

<u>DEPARTMENT</u>	<u>DIVISION</u>						<u>ACCOUNT</u>
Streets	Public Works						01-531

<u>EXPENDITURE SUMMARY:</u>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimated	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Personnel Services	374,575	350,713	359,525	451,094	441,497	462,306	462,306
Supplies	38,310	20,776	20,485	40,706	40,706	40,706	40,706
Maintenance	47,690	56,575	38,716	48,109	48,109	48,109	48,109
Contractual Services	3,529	4,437	2,687	62,306	17,306	27,031	27,031
Capital	37,350	38,100	37,264	150,438	-	53,500	53,500
Debt Service	-	-	-	-	-	-	-
<b>Total</b>	<b>501,454</b>	<b>470,601</b>	<b>458,677</b>	<b>752,653</b>	<b>547,618</b>	<b>631,652</b>	<b>631,652</b>



	Salary Range	FY 2021-22 Actual	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Street Maintenance I	32,918 - 45,413	1.00	2.00	2.00	2.00
Street Maintenance II	34,564 - 47,683	0.00	2.00	2.00	2.00
Street Maintenance III	38,106 - 52,571	4.00	1.00	1.00	1.00
Crewleader	46,319 - 63,900	1.00	1.00	1.00	1.00
Street/Stormwater Manager	75,448 - 104,087	1.00	1.00	1.00	1.00
<b>Total Personnel</b>		<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Community Development	Administration	01-532

**PURPOSE STATEMENT:**

The Community Development Department assists in promoting the efficient and orderly development of private properties and businesses through zoning, subdivision review, site plan approval and building inspections. Community Development also provides assistance to citizens, contractors and developers. We strive to assist in resolving development related issues in the most economical way possible.

**GOALS AND OBJECTIVES:**

- Maintain and improve customer service provided to the public, Council and Board members, and developers.
- Update Department webpage to provide easy-to-find information regarding development processes and practices.
- Continue improving electronic database by scanning all plats and development applications into Laserfiche
- Increase community awareness of the Division's services through public information activities.
- Provide Code revisions and amendments reflective of community values and City Council direction.
- Update Development Guide packet to improve knowledge of all steps in DRC process (last updated in 2011).
- Assist Economic Development in communicating development processes with developers and business owners.
- Apply for Tree City USA Designation (includes Azle Arbor Day)

**KEY POINTS OF PROPOSED BUDGET:**

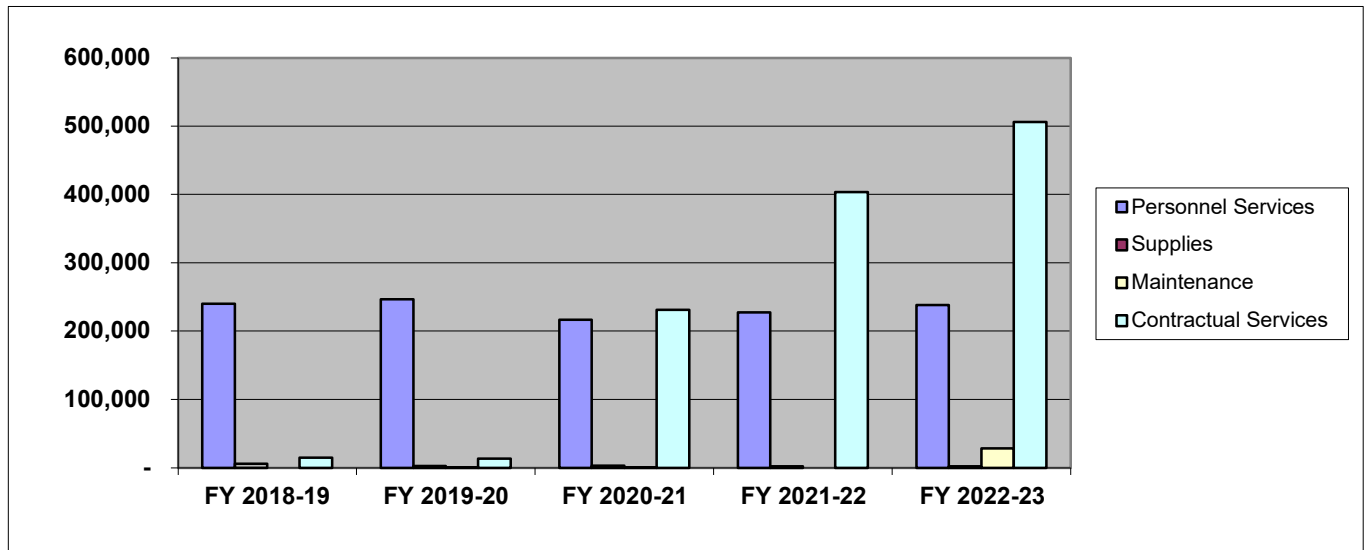
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.
- Maintenance: Increase to implement a new Tree Planting/Maintenance Program.
- Contractual Services: Increase to cover expected increase in plan review and inspection activity.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Review new residential plans within five (5) business days	90%	95%	95%
Review new commercial plans within ten (10) business days	95%	95%	95%
Review miscellaneous residential permits within one (1) day of submittal	96%	96%	98%
Review miscellaneous commercial plans within five (5) days of submittal	95%	95%	96%

<u>DEPARTMENT</u>	<u>DIVISION</u>						<u>ACCOUNT</u>
Community Development	Administration						01-532

<u>EXPENDITURE SUMMARY:</u>	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Estimated	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Personnel Services	239,766	246,588	216,247	227,333	222,211	237,801	237,801
Supplies	5,597	2,488	2,945	2,000	2,000	1,900	1,900
Maintenance	-	263	573	-	-	28,000	28,000
Contractual Services	14,348	13,112	230,732	403,420	203,420	505,670	505,670
Capital	-	-	-	-	-	-	-
<b>Total</b>	<b>259,712</b>	<b>262,452</b>	<b>450,496</b>	<b>632,753</b>	<b>427,631</b>	<b>773,371</b>	<b>773,371</b>



<u>PERSONNEL:</u>	Salary Range		FY 2021-22 Actual	FY 2022-23 Proposed	FY 2022-23 CM Rec.	FY 2022-23 Budgeted
Director of Planning & Development	117,045	161,472	0.50	0.50	0.50	0.50
Senior Administrative Assistant	48,635	67,095	1.00	1.00	1.00	1.00
Pemit Clerk	36,292	50,067	1.00	1.00	1.00	1.00
Part-Time Building Monitor	3,000	8,400	2.00	2.00	2.00	2.00
<b>Total Personnel</b>			<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Parks & Recreation	Public Works	01-552

**PURPOSE STATEMENT:**

The City of Azle Parks and Recreation department strives to provide and maintain adequate parks and recreation facilities with a safe and pleasant environment. The department is responsible for the maintenance of community buildings, recreation programs, and park grounds.

**GOALS AND OBJECTIVES:**

- To continue the recreation programs being offered to the community.
- To continue improving special events program.
- To continue improving the amenities in the city parks to provide a better place for families to enjoy and relax.

**KEY POINTS OF PROPOSED BUDGET:**

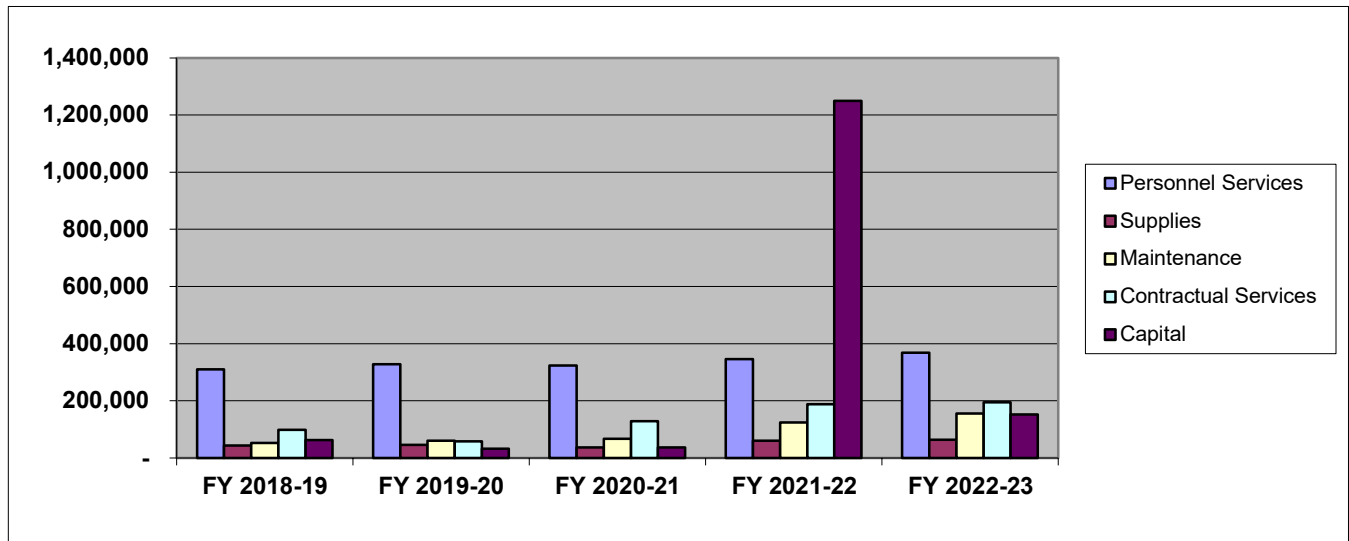
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.
- Supplies: Increase for additional chemicals for new splash pad at Central Park.
- Maintenance: Increase for repairs to the solar-powered trash compactors in City parks and the replacement of the lighted bollards around the Azle Memorial Library.
- Contractual Services: Increase for additional cell phones for staff, WiFi service for splash pad equipment, and additional funding for the various special events hosted by the Parks Department.
- Capital Outlay: Increase for the purchase of a new utility vehicle, umbrellas for the sitting area around the new splash pad, and a shade structure for the playground at Ash Creek Park.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Total hours spent mowing city parks.	1,300	1,250	1,250
Inspect playgrounds and exercise stations every 30 days.	90%	95%	95%
Inspect community buildings every 30 days.	90%	95%	95%
Inspect irrigation stations every 30 days.	90%	95%	95%
Level of satisfaction with recreation programs.	85%	87%	88%

<b>DEPARTMENT</b>	<b>DIVISION</b>		<b>ACCOUNT</b>				
<b>Parks &amp; Recreation</b>	<b>Public Works</b>		<b>01-552</b>				

<b>EXPENDITURE SUMMARY:</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>	<b>CM Rec.</b>	<b>Budgeted</b>
Personnel Services	309,652	328,373	322,980	345,472	333,674	368,143	368,143
Supplies	43,358	45,688	36,296	60,630	58,830	63,830	63,830
Maintenance	52,159	60,868	67,603	124,510	124,510	155,450	155,450
Contractual Services	98,889	58,348	128,286	187,545	187,545	194,720	194,720
Capital	63,146	31,892	36,450	1,248,616	-	151,800	151,800
<b>Total</b>	<b>567,203</b>	<b>525,169</b>	<b>591,615</b>	<b>1,966,773</b>	<b>704,559</b>	<b>933,943</b>	<b>933,943</b>



<b>PERSONNEL:</b>	<b>Salary Range</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
			<b>Actual</b>	<b>Proposed</b>	<b>CM Rec.</b>	<b>Budgeted</b>
Park Maintenance I	31,350	43,250	1.00	1.00	1.00	1.00
Park Maintenance II	34,564	47,683	2.00	2.00	2.00	2.00
Park Maintenance III	36,292	50,067	0.00	0.00	0.00	0.00
Crew leader	46,319	63,900	1.00	1.00	1.00	1.00
Park Superintendent	75,449	104,087	1.00	1.00	1.00	1.00
<b>Total Personnel</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>ACCOUNT</u>
Library	Administration	01-555

**PURPOSE STATEMENT:**

The goal of the Azle Memorial Library is to inform, educate, and serve the Azle community and school district by providing books, materials and services in a courteous and professional manner.

**GOALS AND OBJECTIVES:**

- Providing a current, appealing and easily accessible collection of materials that meets community needs by tracking statistics and adding new materials, thereby increasing annual circulation from the previous year.
- To meet patron material needs/demand, as well as replacing outdated/damaged materials by: fulfilling patron requests; increasing digital content; replacing outdated materials; making repairs in a timely manner.
- To meet or exceed program attendance by successful marketing and implementation.
- To offer relevant services to non-users, thus adding a minimum of 100 or more new library cards per month.
- To offer reliable computers, technology and Internet access and assist in their usage.
- To meet the informational needs of the public by providing reference assistance by trained Librarians.
- To prolong the shelf life of library materials by repairing items in-house.

**KEY POINTS OF PROPOSED BUDGET:**

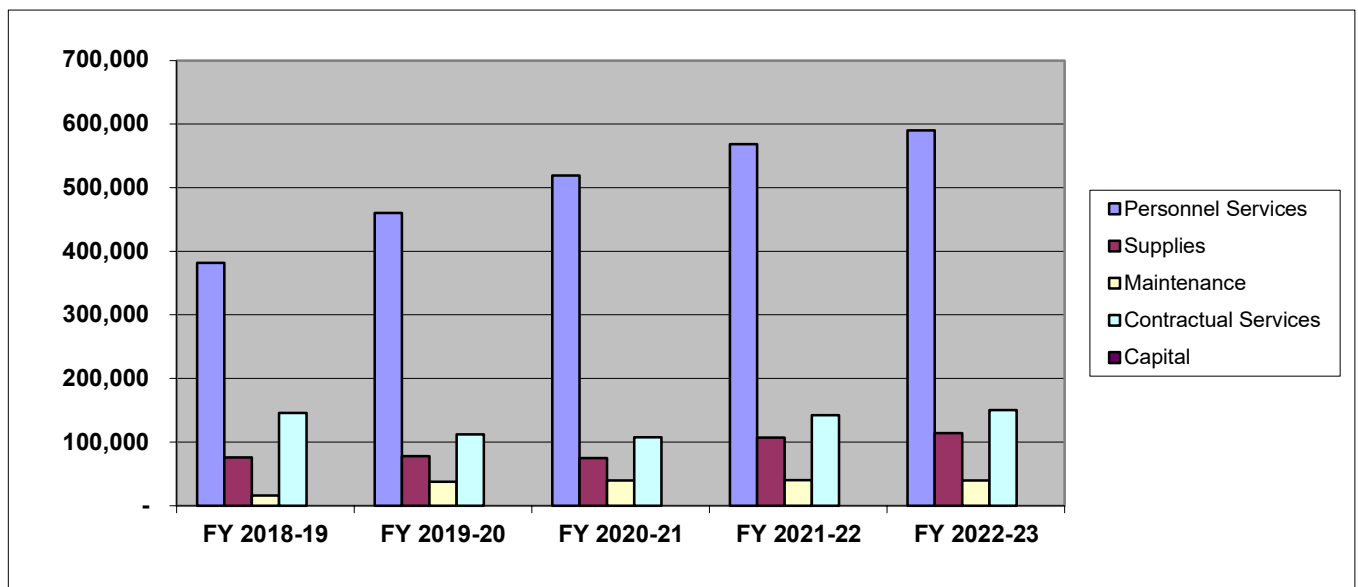
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.
- Supplies: Increase for additional books and audiovisual materials for the library collection.
- Contractual Services: Increase for additional bandwidth and computer system fees.
- Capital Outlay: Funds included for the construction of additional office space.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b> Actual	<b>FY 21-22</b> Estimate	<b>FY 22-23</b> Projection
Total circulation	159,903	173,241	195,000
New library cards issued	1,286	1,500	1,600
New Materials Added (Books, Audiobooks, Videos)	3,644	3,761	4,000
Total Holdings of physical items	56,395	58,500	60,000
Total number of programs/events	139	169	200
Program attendance	3,489	4,000	4,500
Computer usage (Computers used by patrons. Does not include Wifi)	4,118	4,200	4,300
Number of continuing education hours completed by staff	93	45	90
Reference Assistance	975	975	975
Computer/Technology Assistance	1,740	1,800	1,900
Book/AV Repairs	5,909	5,873	5,800
Volunteer Hours Worked	33	350	375

<u>DEPARTMENT</u>	<u>DIVISION</u>						<u>ACCOUNT</u>
Library	Administration						01-555

<u>EXPENDITURE SUMMARY:</u>	<u>FY 2018-19</u> Actual	<u>FY 2019-20</u> Actual	<u>FY 2020-21</u> Actual	<u>FY 2021-22</u> Estimated	<u>FY 2022-23</u> Proposed	<u>FY 2022-23</u> CM Rec.	<u>FY 2022-23</u> Budgeted
Personnel Services	381,609	460,201	519,053	568,531	561,806	590,053	590,053
Supplies	75,845	78,073	74,676	106,872	110,122	113,872	113,872
Maintenance	15,937	37,388	39,801	39,970	39,970	39,550	39,550
Contractual Services	145,751	112,200	107,712	142,238	142,238	150,491	150,491
Capital	-	-	-	-	-	65,000	-
<b>Total</b>	<b>619,141</b>	<b>687,862</b>	<b>741,242</b>	<b>857,611</b>	<b>854,136</b>	<b>958,966</b>	<b>893,966</b>



<u>PERSONNEL:</u>	<u>Salary Range</u>		<u>FY 2021-22</u> Actual	<u>FY 2022-23</u> Proposed	<u>FY 2022-23</u> CM Rec.	<u>FY 2022-23</u> Budgeted
Library Assistant I	32,918	45,413	3.00	3.00	3.00	3.00
Librarian	51,066	70,450	2.00	2.00	2.00	2.00
Assistant Library Director	65,175	89,914	1.00	1.00	1.00	1.00
Library Director	75,448	104,086	1.00	1.00	1.00	1.00
Part-time Library Asst.	10,605	16,496	4.00	4.00	4.00	4.00
<b>Total Personnel</b>			<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Public Buildings		01-556

**PURPOSE STATEMENT:**

To provide clean, safe, attractive and comfortable environment for community & staff by ensuring efficient & economical maintenance & operation of City Hall & Library building systems and support equipment.

**GOALS AND OBJECTIVES:**

To properly maintain city buildings.  
 Improve janitorial services to city facilities.

**KEY POINTS OF PROPOSED BUDGET:**

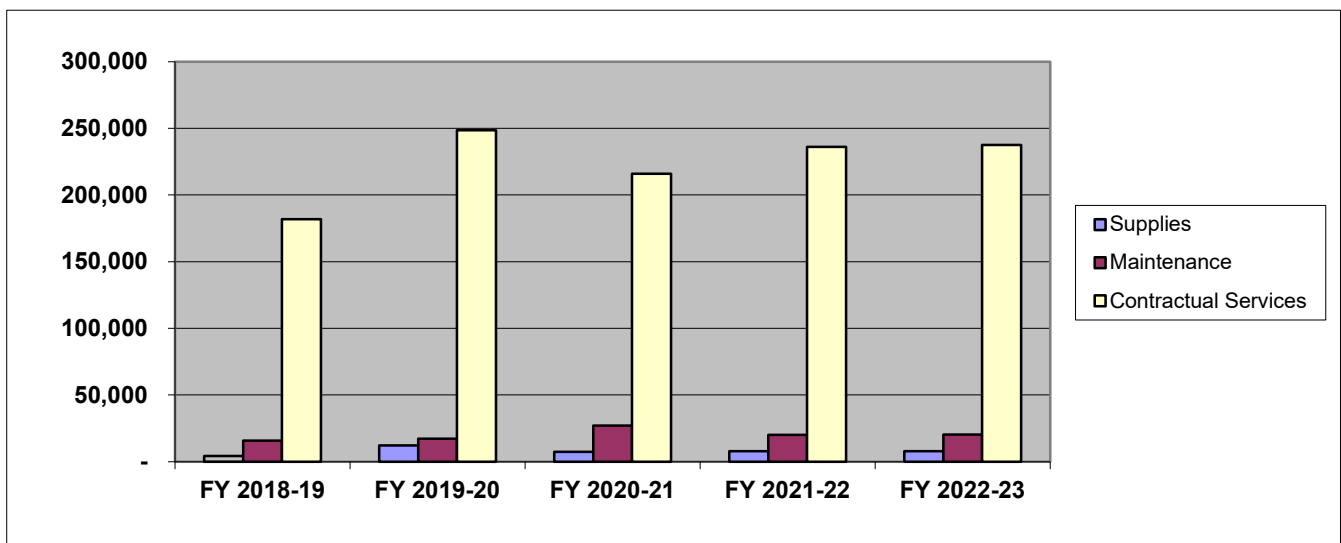
No new significant increases or requests.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Facilities maintained	3	3	3
Maintenance cost per facility (per year)	\$17,003	\$16,356	\$17,356
M & O cost per capita	\$3.94	\$3.89	\$3.87

<b>DEPARTMENT</b>	<b>DIVISION</b>						<b>ACCOUNT</b>
Public Buildings							01-556

<b>EXPENDITURE SUMMARY:</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	-	-	-	-	-	-	-
Supplies	4,341	12,283	7,449	7,815	7,815	7,815	7,815
Maintenance	15,761	17,206	27,155	20,050	20,050	20,470	20,470
Contractual Services	181,675	248,509	215,853	236,104	236,104	237,534	237,534
Capital	-	-	-	-	-	-	-
<b>Total</b>	<b>201,777</b>	<b>277,998</b>	<b>250,457</b>	<b>263,969</b>	<b>263,969</b>	<b>265,819</b>	<b>265,819</b>



**PERSONNEL:**

None

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<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>ACCOUNT</u>
Non-Department		01-558

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**PURPOSE STATEMENT:**

To allocate costs that are shared by some or all the departments.

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**GOALS AND OBJECTIVES:**

To prudently manage City risks.

To properly maintain and keep the City's information technology system up-to-date.

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**KEY POINTS OF PROPOSED BUDGET:**

Personnel Services: Increase for step increases and the move to 7% TMRS. These costs are shown here for presentation purposes and will be allocated out to the various departments.

Supplies: Increase for additional workroom office supplies and printing costs.

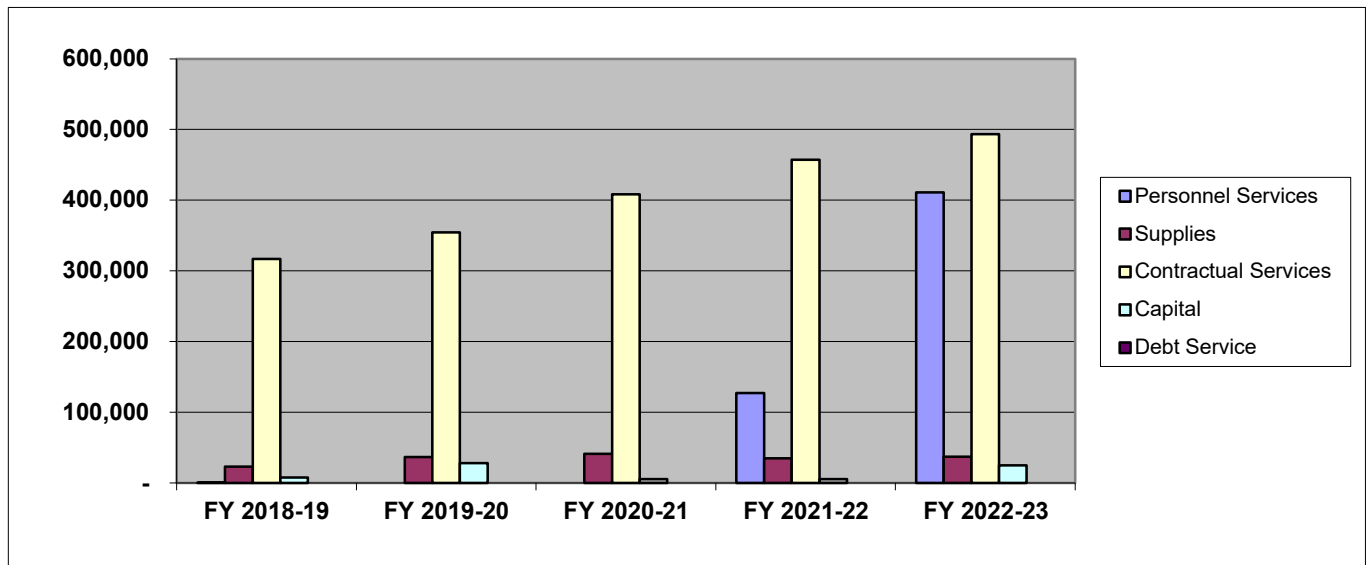
Contractual Services: Increase for insurance costs and computer system fees.

Capital Outlay: Increase for additional holiday decorations for City Hall and the Police Station.

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<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Non-Department		01-558

<b>EXPENDITURE SUMMARY:</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>	<b>CM Rec.</b>	<b>Budgeted</b>
Personnel Services	12	-	-	127,122	127,122	410,960	410,960
Supplies	22,964	36,685	40,877	34,900	34,900	36,900	36,900
Contractual Services	316,944	354,278	407,986	457,266	449,374	493,424	493,424
Capital	7,688	28,049	5,214	5,500	-	25,000	25,000
Debt Service	-	-	-	-	-	-	-
<b>Total</b>	<b>347,718</b>	<b>420,532</b>	<b>454,571</b>	<b>630,638</b>	<b>617,246</b>	<b>975,134</b>	<b>975,134</b>



**PERSONNEL:**

None





## **Debt Service Fund**

The Debt Service Fund is used to account for payment of principal and interest on the City's General Obligation Bonds and Certificates of Obligation. An ad valorem tax is levied and allocated annually to the debt service in amounts sufficient to service the debt payments.

The fund is accounted for on a modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when the liability is incurred.

The City charter does not establish any legal debt limits for the City of Azle. Under the provisions of state law, the maximum tax rate is limited to \$2.50 per \$100 assessed valuation. The City's adopted rate of \$0.623426 (including \$0.053948 for debt service) is \$1.876574 below the state maximum rate.

## **DEBT SERVICE FUND – IN BRIEF**

Current debt service for outstanding obligations and associated fees is \$788,841. This is a decrease of \$1,186 from FY 2021-22. To finance the current debt service obligation, the budget provides for estimated ad valorem taxes of \$683,868, delinquent tax revenue of \$4,000, penalties and interest of \$3,500, interest income of \$1,000, and \$96,473 from reserves. This one-time draw on reserves represents a 62.1% decrease in fund balance. This decrease is not expected to have a negative impact on City operations.

Total outstanding debt obligations for the City as of October 1, 2022 funded by ad valorem taxes are \$11,330,000, which is a decrease of \$530,000 from the total outstanding debt obligations for the previous year. This decrease is attributable to the normal annual retirement of debt. The total amount of debt secured by ad valorem taxes is \$19,300,000, however, \$7,970,000 of that debt is accounted for in the Utility Fund.

The ad valorem tax rate for the interest and sinking fund is \$0.053948 per \$100 valuation, which is a decrease of \$0.010115 from the 2021 interest and sinking tax rate.

**City of Azle  
General Obligation Debt Service Fund  
Summary of Revenues and Expenditures**

	<b>FY 21-22 <u>Budget</u></b>	<b>FY 21-22 <u>Estimate</u></b>	<b>FY 22-23 <u>Proposed</u></b>	<b>FY 22-23 <u>CM Rec.</u></b>	<b>FY 22-23 <u>Approved</u></b>
<b>Beginning Balance</b>	151,158	151,158	155,268	155,268	155,268
<b>Revenue</b>					
<b>Ad Valorem Taxes</b>	724,024	785,000	683,868	683,868	683,868
<b>Penalty &amp; Interest</b>	3,000	4,500	3,500	3,500	3,500
<b>Delinquent Tax Revenue</b>	8,000	3,837	4,000	4,000	4,000
<b>Interest Earnings</b>	100	800	1,000	1,000	1,000
	<u>735,124</u>	<u>794,137</u>	<u>692,368</u>	<u>692,368</u>	<u>692,368</u>
<b>Expenditures</b>					
<b>Principal</b>	530,000	530,000	540,000	540,000	540,000
<b>Interest</b>	256,027	256,027	246,841	246,841	246,841
<b>Agent Fees</b>	4,000	4,000	2,000	2,000	2,000
	<u>790,027</u>	<u>790,027</u>	<u>788,841</u>	<u>788,841</u>	<u>788,841</u>
<b>Ending Balance</b>	96,255	155,268	58,795	58,795	58,795

**City of Azle**  
**General Obligation Debt Service Fund**  
**Schedule and Description of Accounts**  
**Certificates of Obligation and General Obligation Refunding Bonds**

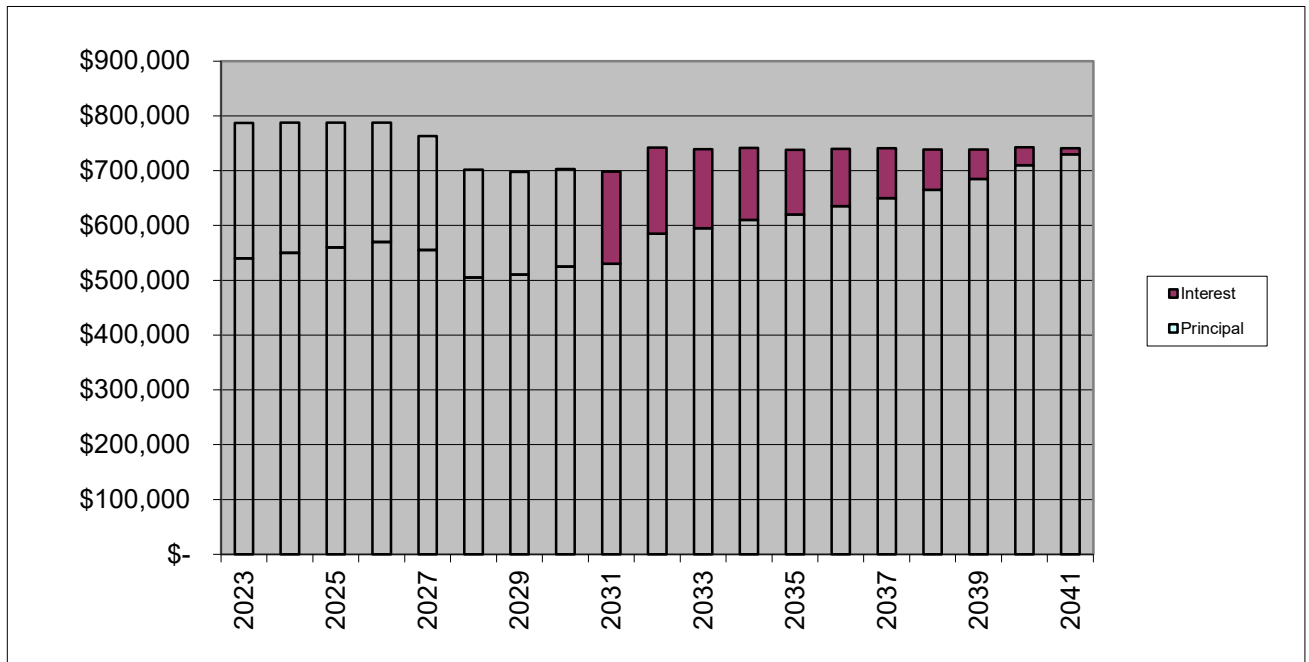
<b>Description, Interest &amp; Maturity Date</b>	<b>Date of Issue</b>	<b>Original Issue</b>	<b>Bonds Outstanding 10/1/2022</b>
Certificates of Obligation Series 2016 2.0% to 4.0% Series Due 2/1/2017 to 2/1/2041 Purpose: Construction of new City Hall and Police Station facilities Bond Ratings: Standard & Poor's: AA	10/20/2016	\$ 9,390,000	\$ 8,840,000
General Obligation Refunding Bonds Series 2017 2.159% to 2.159% Series Due 8/15/2017 to 8/15/2027 Purpose: Refunding of previously issued debt for road and bridge construction Bond Ratings: Standard & Poor's: AA	3/1/2017	\$ 1,745,000	\$ 850,000
General Obligation Refunding Bonds Series 2020A 1.19% to 1.19% Series Due 2/15/2021 to 2/15/2031 Purpose: Refunding of previously issued debt for Fire Station and Animal Shelter construction Bond Ratings: Standard & Poor's: AA	11/1/2020	\$ 1,905,000	\$ 1,640,000

**City of Azle  
General Obligation Debt Service Fund  
Overview of Debt Service Expenditures**

<u>Account Description</u>	<u>2021-22 Actual</u>	<u>2022-23 Approved</u>
<b>Principal Payment</b>	<b>\$ 530,000</b>	<b>\$ 540,000</b>
2011 Certificates of Obligation	-	-
2016 Certificates of Obligation	170,000	170,000
2017 General Obligation Refunding Bonds	155,000	165,000
2020A General Obligation Refunding Bonds	205,000	205,000
<b>Interest Payment</b>	<b>\$ 256,027</b>	<b>\$ 246,841</b>
2011 Certificates of Obligation	-	-
2016 Certificates of Obligation	213,593	210,193
2017 General Obligation Refunding Bonds	21,698	18,352
2020A General Obligation Refunding Bonds	20,736	18,296
<b>TOTALS</b>	<b>\$ 786,027</b>	<b>\$ 786,841</b>

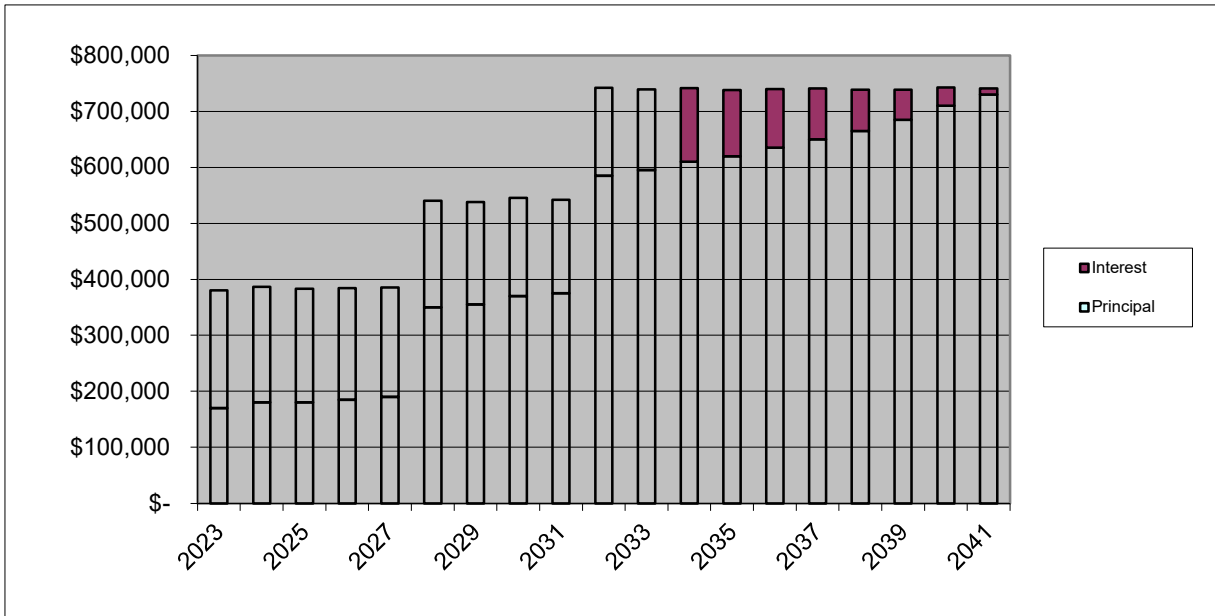
**City of Azle**  
**Annual Debt Service Requirements - Combined Summary**  
**As of October 1, 2022**

<u>Year</u> <u>Ending</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	11,330,000	540,000	246,840	786,840
2024	10,790,000	550,000	237,338	787,338
2025	10,240,000	560,000	227,707	787,707
2026	9,680,000	570,000	217,888	787,888
2027	9,110,000	555,000	207,979	762,979
2028	8,555,000	505,000	196,748	701,748
2029	8,050,000	510,000	187,588	697,588
2030	7,540,000	525,000	177,949	702,949
2031	7,015,000	530,000	168,096	698,096
2032	6,485,000	585,000	156,854	741,854
2033	5,900,000	595,000	144,169	739,169
2034	5,305,000	610,000	131,215	741,215
2035	4,695,000	620,000	117,993	737,993
2036	4,075,000	635,000	104,501	739,501
2037	3,440,000	650,000	90,688	740,688
2038	2,790,000	665,000	73,725	738,725
2039	2,125,000	685,000	53,475	738,475
2040	1,440,000	710,000	32,550	742,550
2041	730,000	730,000	10,950	740,950



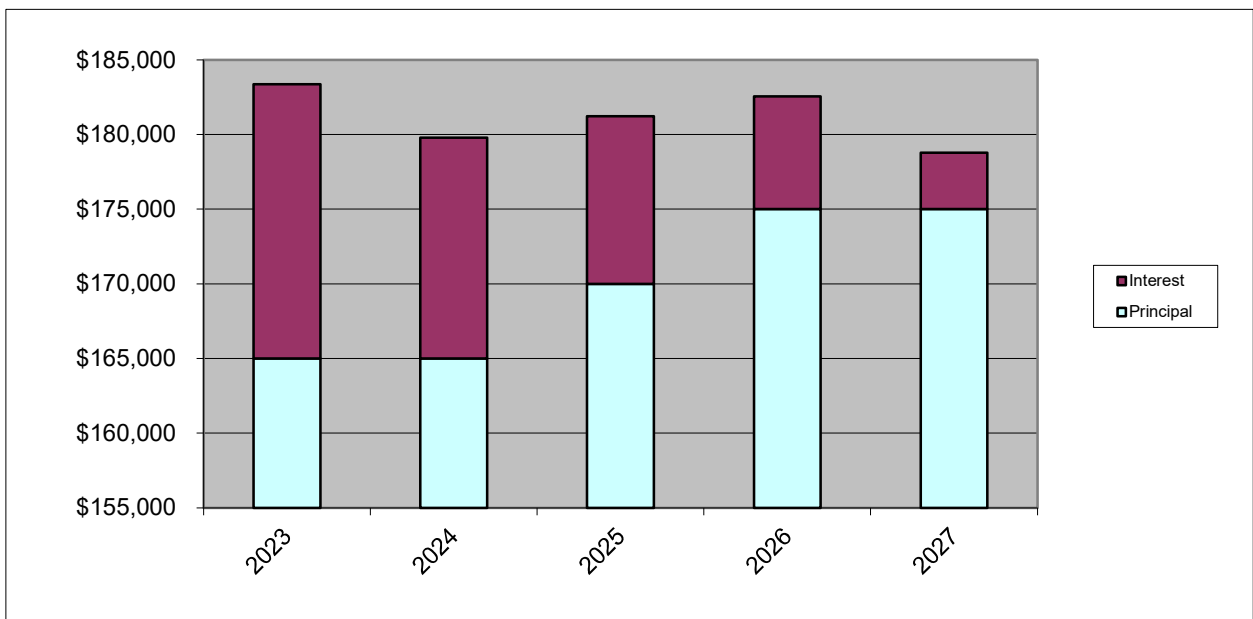
**City of Azle**  
**Annual Debt Service Requirements - 2016 Certificates of Obligation**  
**As of October 1, 2022**

<u>Year Ending</u>	<u>Debt Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	8,840,000	170,000	210,193	380,193
2024	8,670,000	180,000	206,693	386,693
2025	8,490,000	180,000	203,093	383,093
2026	8,310,000	185,000	199,443	384,443
2027	8,125,000	190,000	195,693	385,693
2028	7,935,000	350,000	190,293	540,293
2029	7,585,000	355,000	182,976	537,976
2030	7,230,000	370,000	175,183	545,183
2031	6,860,000	375,000	167,174	542,174
2032	6,485,000	585,000	156,854	741,854
2033	5,900,000	595,000	144,169	739,169
2034	5,305,000	610,000	131,215	741,215
2035	4,695,000	620,000	117,993	737,993
2036	4,075,000	635,000	104,501	739,501
2037	3,440,000	650,000	90,688	740,688
2038	2,790,000	665,000	73,725	738,725
2039	2,125,000	685,000	53,475	738,475
2040	1,440,000	710,000	32,550	742,550
2041	730,000	730,000	10,950	740,950



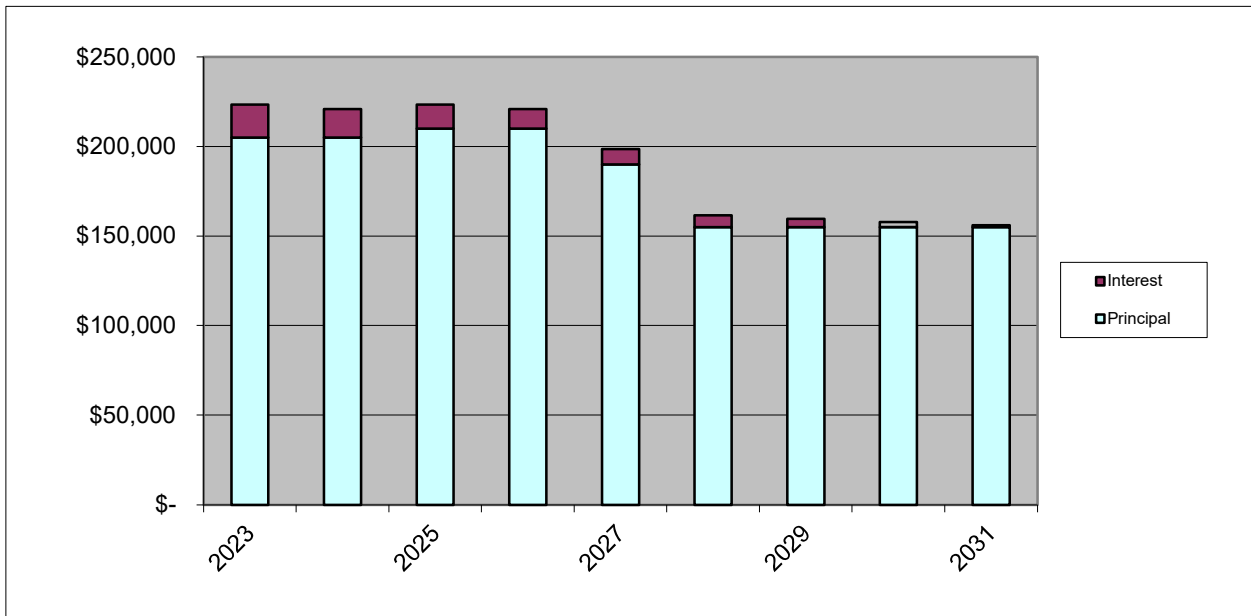
**City of Azle**  
**Annual Debt Service Requirements - 2017 General Obligation Refunding Bonds**  
**As of October 1, 2022**

<b>Year</b> <b>Ending</b>	<b>Debt</b> <b>Outstanding</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	850,000	165,000	18,352	183,352
2024	685,000	165,000	14,789	179,789
2025	520,000	170,000	11,227	181,227
2026	350,000	175,000	7,557	182,557
2027	175,000	175,000	3,778	178,778



**City of Azle**  
**Annual Debt Service Requirements - 2020A General Obligation Refunding Bonds**  
**As of October 1, 2022**

<b>Year</b>	<b>Debt</b>			
<b>Ending</b>	<b>Outstanding</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	1,640,000	205,000	18,296	223,296
2024	1,435,000	205,000	15,857	220,857
2025	1,230,000	210,000	13,388	223,388
2026	1,020,000	210,000	10,889	220,889
2027	810,000	190,000	8,509	198,509
2028	620,000	155,000	6,456	161,456
2029	465,000	155,000	4,611	159,611
2030	310,000	155,000	2,767	157,767
2031	155,000	155,000	922	155,922







## Utility Fund

The Utility Fund is one of three enterprise funds in the City. Its purpose is to account for operations that are financed and operated in a manner similar to a private business enterprise – where the intent of the City Council is that the cost of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

The Utility Fund is used to account for user fees charged to residential and commercial units serviced by the City of Azle. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, billing, operations, maintenance and debt service.

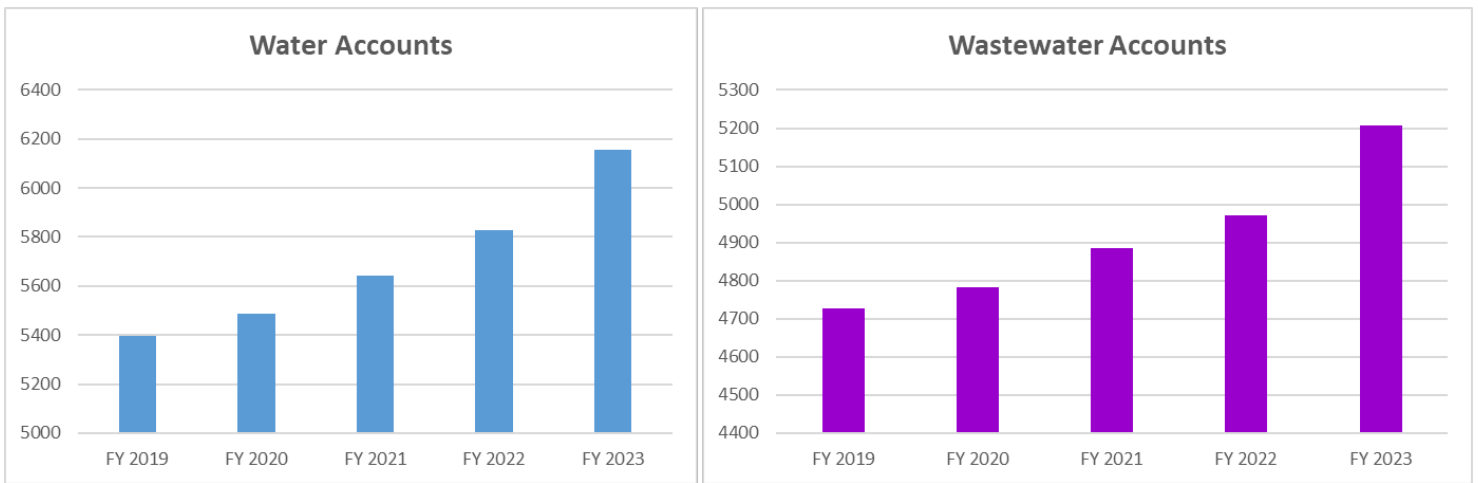
Accounting records for the Utility Fund are maintained on the accrual basis.

# UTILITY FUND – IN BRIEF

## REVENUES

Total Utility Fund revenues of \$9,892,562 are projected for FY 2022-23. This reflects an increase of \$543,134 (5.8%) over the FY 2021-22 budget. This increase is based on historical consumption and actual/projected growth in the City's customer base. There are no increases to water or wastewater rates included in this budget. A transfer of \$90,000 from the Golf Course Fund is budgeted to continue the process of paying down an outstanding advance in the amount of \$275,753.

The graphs below show the growth in the number of customer accounts from FY 2018-19 to the FY 2022-23 projection.



## EXPENSES

Total expenses for the Utility Fund are projected at \$9,440,817 which is \$785,649 (9.1%) more than the adopted FY 2021-22 budget. This is due in large part to increases in the personnel services and maintenance categories. Included in these categories are increases for step raises, a new Water Plant Operator position and Wastewater Plant Operator position, and anticipated increases in health and dental insurance. An update to the City's compensation plan was implemented in July 2022 and funding to support the update is included in this budget. In addition to these increases, the employee contribution rate to the City's retirement plan with the Texas Municipal Retirement System will increase from 6% to 7% with the City continuing to match the employee contribution at a rate of 2 to 1 effective January 1, 2023. Major maintenance projects include the continued slip lining of sewer lines in the Shoreline Drive area and the continued addition of wastewater lift stations to the City's SCADA system.

A transfer to the General Fund in the amount of \$812,978 is also included in this budget to cover costs associated with the administration of the Utility Fund that are accounted for in the General Fund.

The projected ending working capital in the Utility Fund is \$3,925,213, which is a decrease of \$271,233 (6.5%), and exceeds the City's stated goal of maintaining reserves of at least four months of operating expenses.

**Utility Fund  
Summaries and Revenue Projections**

**City of Azle  
Utility Fund Summary  
Revenues vs. Expenses**

	<b>FY 2019-20 Actual</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimated</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>4,085,734</b>	<b>3,852,325</b>	<b>4,096,025</b>	<b>4,096,025</b>
<b>OPERATING REVENUES</b>				
Water Revenues	4,323,220	4,293,731	4,375,909	4,678,249
Wastewater Revenues	2,569,022	2,656,281	2,729,119	2,801,636
Sanitation Revenues	2,097,257	2,206,463	2,223,900	2,270,730
<b>TOTAL OPERATING REVENUES</b>	<b>8,989,499</b>	<b>9,156,474</b>	<b>9,328,928</b>	<b>9,750,615</b>
<b>TRANSFERS FROM OTHER FUNDS</b>	<b>-</b>	<b>-</b>	<b>90,000</b>	<b>90,000</b>
<b>OPERATING EXPENSES</b>				
Water Department	1,585,227	1,615,920	1,739,352	1,921,773
Wastewater Department	969,828	1,147,909	1,090,643	1,218,157
Utility Maintenance	1,112,602	1,079,409	1,351,511	1,371,267
Utility Administration	-	-	-	-
Utility Billing	289,923	313,889	322,500	367,075
Non-Departmental (less Debt Service)	2,274,015	2,413,100	2,490,397	2,547,889
<b>TOTAL OPERATING EXPENSES</b>	<b>6,231,593</b>	<b>6,570,227</b>	<b>6,994,403</b>	<b>7,426,161</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest and Misc. Revenue	81,481	40,865	20,500	66,514
Debt Service	(1,963,867)	(1,651,327)	(1,660,765)	(1,660,765)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(1,882,386)</b>	<b>(1,610,463)</b>	<b>(1,640,265)</b>	<b>(1,594,251)</b>
<b>NET INCOME</b>	<b>875,519</b>	<b>975,785</b>	<b>694,260</b>	<b>730,203</b>
<b>TRANSFERS TO OTHER FUNDS</b>				
General Fund	604,422	668,968	719,782	719,782
Utility Capital Projects	-	-	-	-
<b>CHANGE IN THE VALUE OF CURRENT ASSETS/LIABILITIES</b>	<b>(504,506)</b>	<b>(63,117)</b>		
<b>ENDING WORKING CAPITAL</b>	<b>3,852,325</b>	<b>4,096,025</b>	<b>4,160,503</b>	<b>4,196,446</b>

**City of Azle  
Utility Fund Summary  
Revenues vs. Expenses**

FY 2022-23 Proposed	FY 2022-23 Recommended	FY 2022-23 Approved
<b>4,196,446</b>	<b>4,196,446</b>	<b>4,196,446</b>
4,721,067	4,721,067	4,721,067
2,846,995	2,846,995	2,846,995
2,299,500	2,299,500	2,299,500
<b>9,867,562</b>	<b>9,867,562</b>	<b>9,867,562</b>
<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
1,629,047	1,786,728	1,786,728
1,090,643	1,288,660	1,288,660
1,162,961	1,490,542	1,490,542
-	168,321	168,321
322,500	421,503	421,503
2,484,897	2,633,268	2,633,268
<b>6,690,048</b>	<b>7,789,022</b>	<b>7,789,022</b>
25,000	25,000	25,000
(1,660,765)	(1,651,795)	(1,651,795)
<b>(1,635,765)</b>	<b>(1,626,795)</b>	<b>(1,626,795)</b>
<b>1,541,749</b>	<b>451,745</b>	<b>451,745</b>
719,782	812,978	812,978
-	-	-
<b>5,018,413</b>	<b>3,925,213</b>	<b>3,925,213</b>

## UTILITY FUND REVENUE

Acct. #	Description	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate
<b>OPERATING REVENUE</b>						
8501	Water Sales	3,679,470	4,068,264	4,017,442	4,103,409	4,390,664
8502	Water Tap Fees	26,770	23,530	7,950	10,000	10,810
8503	Service Charges	163,562	135,696	170,278	170,000	175,000
8504	Contract Water Sales	19,536	19,563	19,536	15,000	19,600
8509	Bulk Water Sales	209	249	345	500	2,175
8513	Water Tank Rental	72,286	75,917	78,179	77,000	80,000
<b>TOTAL WATER REVENUE</b>		<b>3,961,833</b>	<b>4,323,220</b>	<b>4,293,731</b>	<b>4,375,909</b>	<b>4,678,249</b>
9021	Wastewater Treatment	2,353,643	2,369,146	2,474,225	2,544,119	2,564,536
9022	Wastewater Tap Fees	18,630	19,960	4,450	10,000	27,100
9026	Wastewater Contract Treatment	178,540	179,916	177,606	175,000	210,000
<b>TOTAL WASTEWATER REVENUE</b>		<b>2,550,813</b>	<b>2,569,022</b>	<b>2,656,281</b>	<b>2,729,119</b>	<b>2,801,636</b>
9534	Solid Waste Contract	1,819,220	1,997,809	2,101,434	2,118,000	2,162,600
9536	Solid Waste Collection Fee	90,690	99,448	105,029	105,900	108,130
<b>TOTAL SANITATION REVENUE</b>		<b>1,909,910</b>	<b>2,097,257</b>	<b>2,206,463</b>	<b>2,223,900</b>	<b>2,270,730</b>
<b>TOTAL OPERATING REVENUE</b>		<b>8,422,556</b>	<b>8,989,499</b>	<b>9,156,474</b>	<b>9,328,928</b>	<b>9,750,615</b>
<b>NON-OPERATING REVENUE</b>						
9610	Interest Income	119,728	76,803	21,812	17,500	19,000
9810	Insurance Claim Revenue	11,434	-	-	-	4,714
9843	Gas Well Royalty Revenue	-	-	-	-	-
9880	Misc. Revenue	53,104	4,678	19,052	3,000	42,800
<b>TOTAL NON-OPERATING REVENUE</b>		<b>184,266</b>	<b>81,481</b>	<b>40,865</b>	<b>20,500</b>	<b>66,514</b>
<b>TOTAL INCOME</b>		<b>8,606,822</b>	<b>9,070,980</b>	<b>9,197,339</b>	<b>9,349,428</b>	<b>9,817,129</b>

<b>FY 2022-23 Proposed</b>	<b>FY 2022-23 CM Rec'd</b>	<b>FY 2022-23 Approved</b>
--------------------------------	--------------------------------	--------------------------------

4,435,467	4,435,467	4,435,467
10,000	10,000	10,000
175,000	175,000	175,000
19,600	19,600	19,600
1,000	1,000	1,000
80,000	80,000	80,000

<b>4,721,067</b>	<b>4,721,067</b>	<b>4,721,067</b>
------------------	------------------	------------------

2,626,995	2,626,995	2,626,995
10,000	10,000	10,000
210,000	210,000	210,000

<b>2,846,995</b>	<b>2,846,995</b>	<b>2,846,995</b>
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2,190,000	2,190,000	2,190,000
109,500	109,500	109,500

<b>2,299,500</b>	<b>2,299,500</b>	<b>2,299,500</b>
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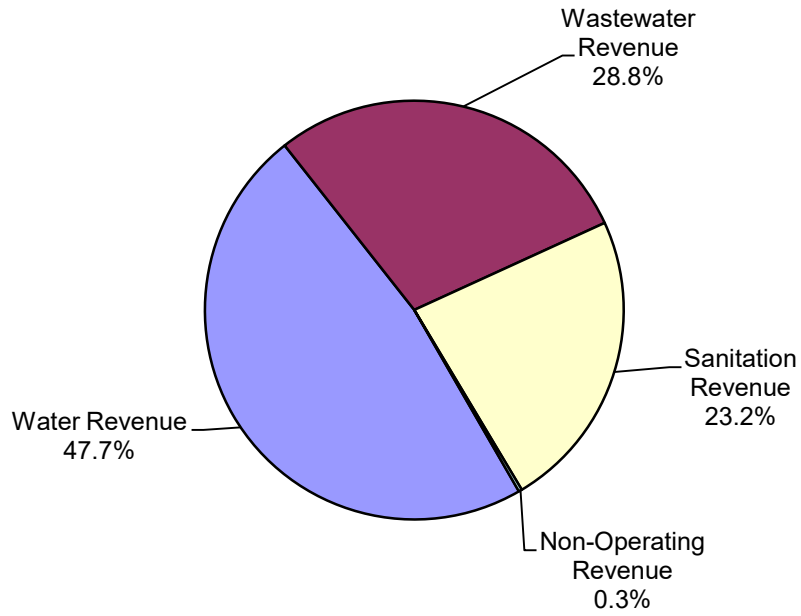
<b>9,867,562</b>	<b>9,867,562</b>	<b>9,867,562</b>
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21,000	21,000	21,000
-	-	-
-	-	-
4,000	4,000	4,000

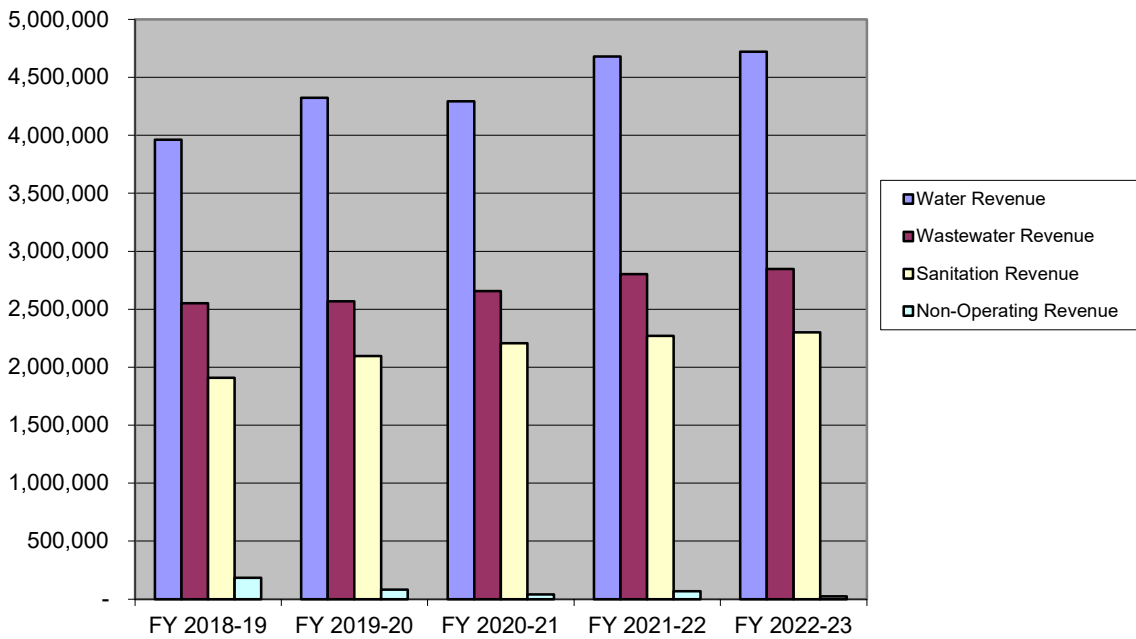
<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
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<b>9,892,562</b>	<b>9,892,562</b>	<b>9,892,562</b>
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## Utility Fund Revenue



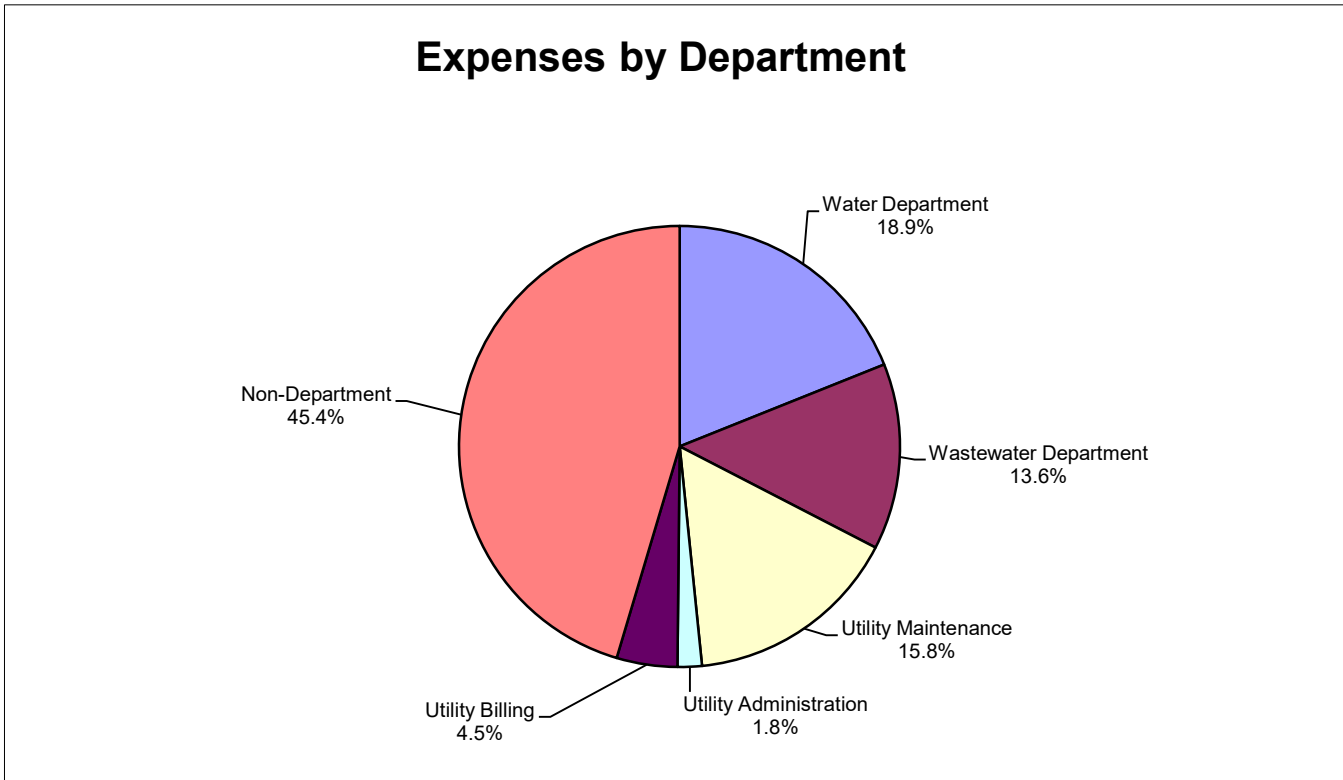
## Utility Fund Revenue



**Utility Fund  
Expense Summaries**

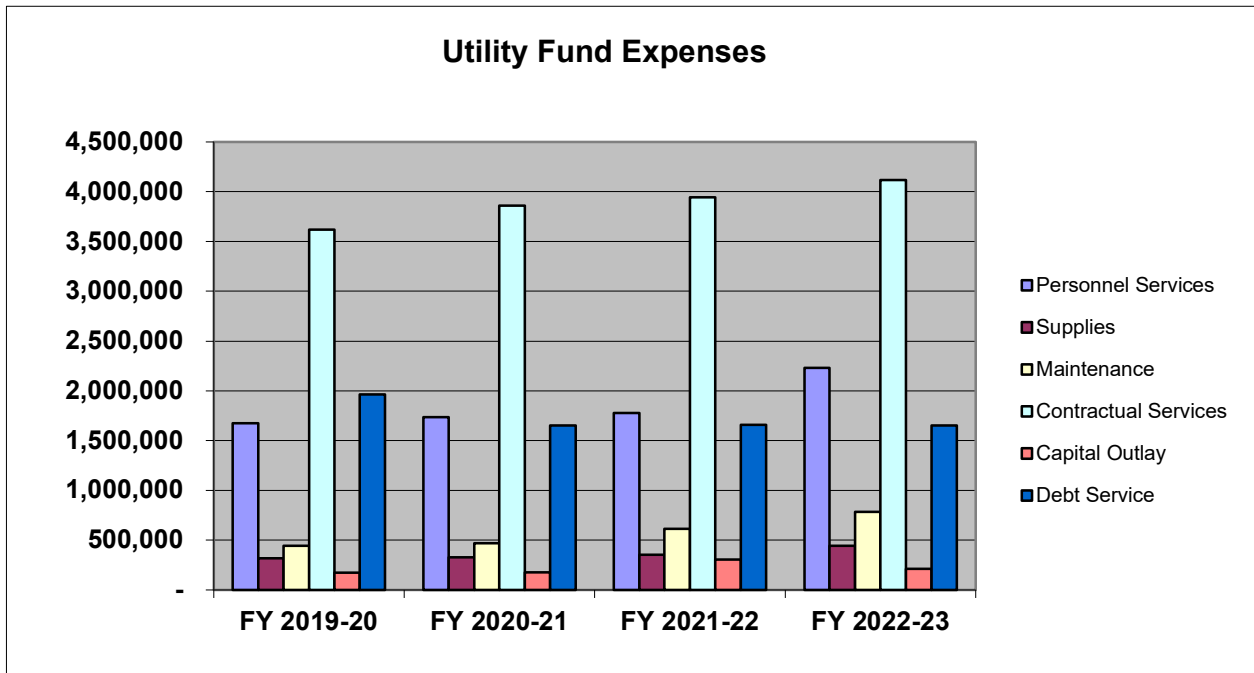
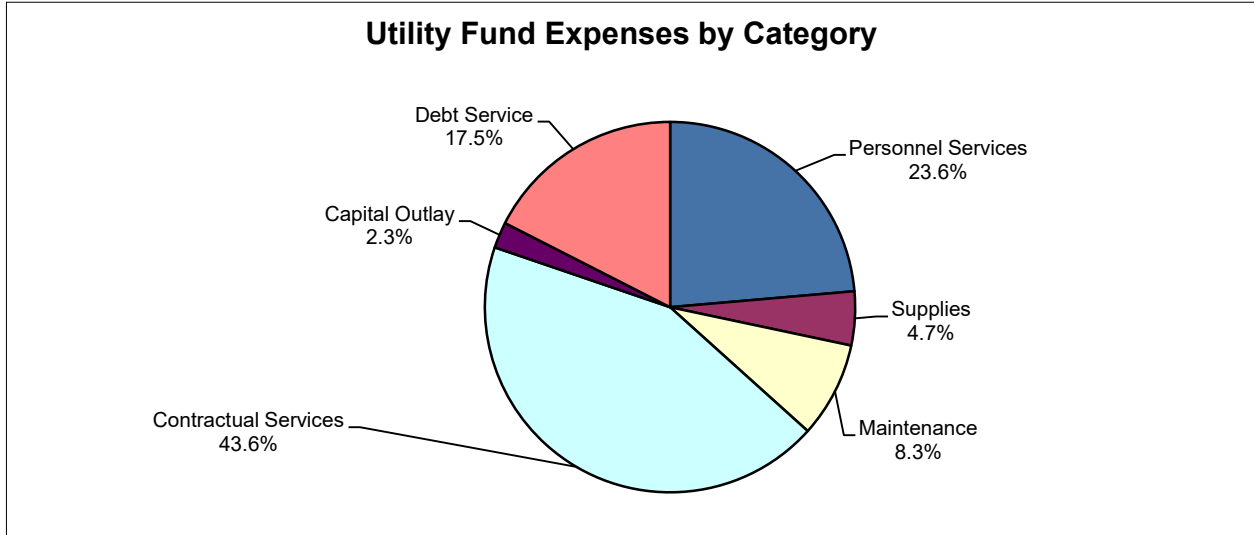
## Utility Fund Expense Summary By Department

<u>Department</u>	<u>FY 2019-20</u> <u>Actual</u>	<u>FY 2020-21</u> <u>Actual</u>	<u>FY 2021-22</u> <u>Budget</u>	<u>FY 2021-22</u> <u>Estimated</u>	<u>FY 2022-23</u> <u>Proposed</u>	<u>FY 2022-23</u> <u>CM Rec</u>	<u>FY 2022-23</u> <u>Approved</u>	<u>Percent</u> <u>Change</u>
Water Department	1,585,227	1,615,920	1,739,352	1,921,773	1,629,047	1,786,728	1,786,728	2.72
Wastewater Department	969,828	1,147,909	1,090,643	1,218,157	1,090,643	1,288,660	1,288,660	18.16
Utility Maintenance	1,112,602	1,079,409	1,351,511	1,371,267	1,162,961	1,490,542	1,490,542	10.29
Utility Administration	-	-	-	-	-	168,321	168,321	-
Utility Billing	289,923	313,889	322,500	367,075	322,500	421,503	421,503	30.70
Non-Department	<u>4,237,882</u>	<u>4,064,428</u>	<u>4,151,162</u>	<u>4,208,654</u>	<u>4,145,662</u>	<u>4,285,063</u>	<u>4,285,063</u>	3.23
<b>Total</b>	8,195,460	8,221,554	8,655,168	9,086,926	8,350,813	9,440,817	9,440,817	9.08



## Utility Fund Expense Summary By Category

<u>Category</u>	<u>FY 2019-20</u> <u>Actual</u>	<u>FY 2020-21</u> <u>Actual</u>	<u>FY 2021-22</u> <u>Budget</u>	<u>FY 2021-22</u> <u>Estimated</u>	<u>FY 2022-23</u> <u>Proposed</u>	<u>FY 2022-23</u> <u>CM Rec</u>	<u>FY 2022-23</u> <u>Approved</u>	<u>Percent</u> <u>Change</u>
Personnel Services	1,676,296	1,733,452	1,779,606	1,863,582	1,779,606	2,229,735	2,229,735	25.29
Supplies	319,651	328,386	354,102	414,294	354,102	445,202	445,202	25.73
Maintenance	443,478	470,454	612,323	663,518	612,323	784,962	784,962	28.19
Contractual Services	3,617,715	3,860,785	3,944,017	4,161,435	3,944,017	4,116,148	4,116,148	4.36
Capital Outlay	174,453	177,150	304,355	323,332	-	212,975	212,975	-30.02
Debt Service	1,963,867	1,651,327	1,660,765	1,660,765	1,660,765	1,651,795	1,651,795	-0.54
<b>Total</b>	<b>8,195,460</b>	<b>8,221,554</b>	<b>8,655,168</b>	<b>9,086,926</b>	<b>8,350,813</b>	<b>9,440,817</b>	<b>9,440,817</b>	<b>9.08</b>



**DEPARTMENT CONSOLIDATION**

**UTILITY FUND**

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22	Estimated FY 2021-22
8002	SALARIES	1,086,201	1,200,893	1,214,407	1,250,225	1,311,645
8007	LONGEVITY	8,548	9,340	9,152	9,364	9,364
8008	OVERTIME	56,401	57,446	92,873	55,200	62,700
8010	INCENTIVE PROGRAM	16,669	16,217	15,057	17,170	17,170
8012	RETIREMENT-TMRS	141,493	159,480	157,488	168,307	177,015
8014	HEALTH & DENTAL INSURANCE	191,568	171,575	178,423	214,350	217,630
8015	DISABILITY INSURANCE	13,281	14,795	14,501	14,861	15,475
8016	MEDICARE	15,794	17,605	18,335	19,318	20,317
8018	FICA	-	-	-	-	-
8020	UNEMPLOYMENT TAX	399	3,637	6,804	3,376	3,376
8022	WORKER'S COMPENSATION	21,616	25,308	26,412	27,435	28,890
8024	AUTO ALLOWANCE	-	-	-	-	-
8026	CLOTHING ALLOWANCE	-	-	-	-	-
8080	PERSONNEL - OTHER	-	-	-	-	-
<b>8000</b>	<b>PERSONNEL SERVICES</b>	<b>1,551,970</b>	<b>1,676,296</b>	<b>1,733,452</b>	<b>1,779,606</b>	<b>1,863,582</b>
8102	OFFICE SUPPLIES	3,540	3,439	2,986	5,413	5,413
8104	GENERAL SUPPLIES	11,278	13,518	11,827	12,500	12,500
8105	CLOTHING/UNIFORM	13,365	15,007	12,657	16,380	16,380
8106	PRINTING	108	175	30	550	550
8108	POSTAGE	28,170	28,161	29,617	30,923	30,923
8110	PHOTO & LAB	17,995	18,473	22,453	26,500	26,500
8112	MOTOR VEHICLE EXPENSE	30,819	28,106	29,759	32,595	33,895
8114	NON-CAPITALIZED EQUIPMENT	25,565	19,751	19,144	25,329	27,081
8118	SAFETY EQUIPMENT	4,583	3,823	7,035	12,053	12,053
8124	CHEMICAL & MEDICAL	153,300	170,151	178,754	162,430	219,570
8180	SUPPLIES - OTHER	273	315	748	3,229	3,229
<b>8100</b>	<b>SUPPLIES</b>	<b>304,396</b>	<b>319,651</b>	<b>328,386</b>	<b>354,102</b>	<b>414,294</b>
8202	MAINTENANCE - BUILDINGS	11,601	8,703	16,751	17,830	17,830
8204	MAINTENANCE - OFF EQUIP	239	239	239	250	250
8206	MAINTENANCE - EQUIPMENT	43,714	40,147	94,117	106,950	127,415
8208	MAINTENANCE - RADIOS	-	-	20	750	750
8210	MAINTENANCE - VEHICLES	37,254	13,739	23,249	30,638	30,638
8214	MAINTENANCE - METERS	10,720	19,520	25,095	36,000	36,000
8216	SYSTEM REPAIRS	306,919	340,586	281,166	388,500	416,635
8220	ELECTRICAL REPAIRS	25,409	20,544	29,817	31,405	34,000
8280	MAINTENANCE - OTHER	45	-	-	-	-
<b>8200</b>	<b>MAINTENANCE</b>	<b>435,900</b>	<b>443,478</b>	<b>470,454</b>	<b>612,323</b>	<b>663,518</b>
8302	INSURANCE - GENERAL LIAB	2,237	1,928	2,119	2,600	2,600
8304	INSURANCE - BUILDING	38,758	41,920	43,069	44,000	44,000
8306	INSURANCE - VEHICLES	10,520	11,101	11,817	12,500	12,500
8312	LEGAL NOTICES / ADVERT.	416	704	1,179	1,740	1,740
8314	PROFESSIONAL SERVICES	60,353	52,210	55,198	67,240	67,240
8316	SPECIAL SERVICES	64,140	57,090	51,776	81,698	81,698
8317	REGULATORY FEES	-	-	-	-	-
8320	ENGINEERS	-	-	-	-	5,000
8322	UTILITIES	325,030	350,832	380,882	373,500	385,500
8324	TELECOMMUNICATION	36,658	50,300	36,443	45,136	45,136
8335	BANK & CREDIT CARD FEES	49,803	64,401	83,911	78,200	85,700

<b>Proposed FY 2022-23</b>	<b>CM Rec'd FY 2022-23</b>	<b>Approved FY 2022-23</b>	<b>ACCT#</b>
1,250,225	1,561,868	1,561,868	8002
9,364	9,496	9,496	8007
55,200	60,200	60,200	8008
17,170	18,670	18,670	8010
168,307	264,010	264,010	8012
214,350	245,224	245,224	8014
14,861	18,318	18,318	8015
19,318	23,847	23,847	8016
-	-	-	8018
3,376	3,780	3,780	8020
27,435	24,322	24,322	8022
-	-	-	8024
-	-	-	8026
-	-	-	8080
<b>1,779,606</b>	<b>2,229,735</b>	<b>2,229,735</b>	<b>8000</b>
3,563	5,613	5,613	8102
12,500	14,600	14,600	8104
16,380	16,810	16,810	
550	650	650	8106
30,923	30,923	30,923	8108
26,500	52,000	52,000	8110
32,595	38,295	38,295	8112
25,329	25,329	25,329	8114
12,053	12,053	12,053	8118
162,430	219,500	219,500	8124
3,229	3,229	3,229	8180
<b>354,102</b>	<b>445,202</b>	<b>445,202</b>	<b>8100</b>
17,830	21,330	21,330	8202
250	250	250	8204
106,950	121,150	121,150	8206
750	750	750	8208
30,638	31,138	31,138	8210
36,000	36,000	36,000	8214
388,500	547,939	547,939	8216
31,405	26,405	26,405	8220
-	-	-	8280
<b>612,323</b>	<b>784,962</b>	<b>784,962</b>	<b>8200</b>
2,600	2,600	2,600	8302
44,000	53,361	53,361	8304
684,500	12,500	12,500	8306
1,740	1,740	1,740	8312
67,240	49,291	49,291	8314
81,698	66,698	66,698	8316
-	15,000	15,000	8317
-	-	-	8320
373,500	387,500	387,500	8322
45,136	50,011	50,011	8324
78,200	94,200	94,200	8335

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22	Estimated FY 2021-22
8338	WATER PURCHASES	562,151	659,601	659,725	700,000	800,000
8340	GARBAGE COLLECTION SVC	1,818,623	1,996,835	2,101,339	2,118,000	2,162,600
8342	DISPOSAL/REMOVAL	168,578	180,267	241,129	202,500	242,192
8344	EQUIPMENT RENTAL	22,754	4,634	7,911	12,725	13,459
8354	TRAVEL & TRAINING	7,540	9,242	8,268	20,942	20,942
8356	DUES & SUBSCRIPTIONS	2,762	3,566	3,097	5,637	5,637
8358	COMPUTER SYSTEM FEES	126,624	133,083	172,922	177,599	185,491
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
<b>8300</b>	<b>CONTRACTUAL SERVICES</b>	<b>3,296,946</b>	<b>3,617,715</b>	<b>3,860,785</b>	<b>3,944,017</b>	<b>4,161,435</b>
8504	MOTOR VEHICLES	24,392	22,849	109,967	81,000	81,000
8508	MACHINERY	-	-	-	8,715	8,715
8514	COMPUTER SYSTEMS	7,688	-	5,178	5,500	5,500
8526	TRAFFIC SIGNALS	-	-	-	-	-
8530	WATER MAINS	31,550	6,305	-	-	-
8532	WATER METERS & SETTINGS	40,185	49,890	-	107,550	107,550
8534	FIRE HYDRANTS	-	-	-	-	-
8536	SANITARY SEWERS	-	-	-	-	-
8580	CAPITAL OUTLAY - OTHER	-	93,410	62,004	101,590	120,567
<b>8500</b>	<b>CAPITAL OUTLAY</b>	<b>103,815</b>	<b>174,453</b>	<b>177,150</b>	<b>304,355</b>	<b>323,332</b>
9002	PRINCIPAL PAYMENTS	1,501,667	1,528,333	1,490,000	1,520,000	1,520,000
9008	INTEREST EXPENSE	361,659	433,389	159,050	136,765	136,765
9010	FISCAL AGENTS	2,660	2,145	2,278	4,000	4,000
9012	TRANSFERS	-	-	-	-	-
<b>9000</b>	<b>DEBT SERVICE</b>	<b>1,865,986</b>	<b>1,963,867</b>	<b>1,651,327</b>	<b>1,660,765</b>	<b>1,660,765</b>
	<b>DEPT TOTAL</b>	<b>7,559,013</b>	<b>8,195,460</b>	<b>8,221,554</b>	<b>8,655,168</b>	<b>9,086,926</b>

<b>Proposed FY 2022-23</b>	<b>CM Rec'd FY 2022-23</b>	<b>Approved FY 2022-23</b>	<b>ACCT#</b>
700,000	700,000	700,000	8338
2,118,000	2,190,000	2,190,000	8340
202,500	255,183	255,183	8342
12,725	10,725	10,725	8344
20,942	24,402	24,402	8354
5,637	6,713	6,713	8356
177,599	196,224	196,224	8358
-	-	-	8380
<b>3,944,017</b>	<b>4,116,148</b>	<b>4,116,148</b>	<b>8300</b>
-	40,000	40,000	8504
-	-	-	8508
-	-	-	8514
-	-	-	8526
-	-	-	8530
-	150,975	150,975	8532
-	-	-	8534
-	-	-	8536
-	22,000	22,000	8580
-	<b>212,975</b>	<b>212,975</b>	<b>8500</b>
1,520,000	1,535,000	1,535,000	9002
136,765	112,795	112,795	9008
4,000	4,000	4,000	9010
-	-	-	9012
<b>1,660,765</b>	<b>1,651,795</b>	<b>1,651,795</b>	<b>9000</b>
<b>8,350,813</b>	<b>9,440,817</b>	<b>9,440,817</b>	

## Utility Fund Transfers to the General Fund

<b>Administration</b>	<b>312,913</b>
Personnel Services	294,813
Supplies	4,350
Contractual Services	13,750
<b>Mayor &amp; Council</b>	<b>27,425</b>
Contractual Services	27,425
<b>Finance</b>	<b>356,160</b>
Personnel Services	264,071
Supplies	2,125
Contractual Services	89,965
<b>Human Resources</b>	<b>142,132</b>
Personnel Services	104,020
Supplies	1,938
Contractual Services	36,174
<b>Maintenance (Vehicles)</b>	<b>60,488</b>
Personnel Services	48,421
Supplies	4,294
Maintenance	4,867
Contractual Services	2,907
<b>Less 50% of Utility Administration</b>	<b>86,140</b>
<b>Total Transfer to General Fund</b>	<b>812,978</b>

**Utility Fund  
Department Budgets**

<b>DEPARTMENT</b>	<b>UTILITY FUND</b>	<b>ACCOUNT</b>
Water		02-501

**PURPOSE STATEMENT:**

To provide potable and palatable water in sufficient quantities and pressure for domestic use and for fire fighting purposes at a reasonable cost.

**GOALS AND OBJECTIVES:**

- Continue to improve the appearance of the water plant
- Continue to improve the efficiency of the production system and reduce operating cost per 1,000 gallons
- Continue to upgrade chlorination system to become more automated
- Continue replacing antiquated valves that are beginning to show signs of failure
- Purchase back-up Variable Frequency Drives for Transfer Pump #2, High Service Pump #5 and Raw Pump #3
- Purchase back-up chemical metering pumps for all process chemical stations
- Add continuous chlorine and pressure monitoring equipment in the distribution system
- Add all process monitoring equipment to the manufacturers annual service agreements
- Add (1) Operator II to assist in keeping up with increased water demand and regulatory requirements
- Extend community awareness educational tools and outreach promoting the water plant and conservation

**KEY POINTS OF PROPOSED BUDGET:**

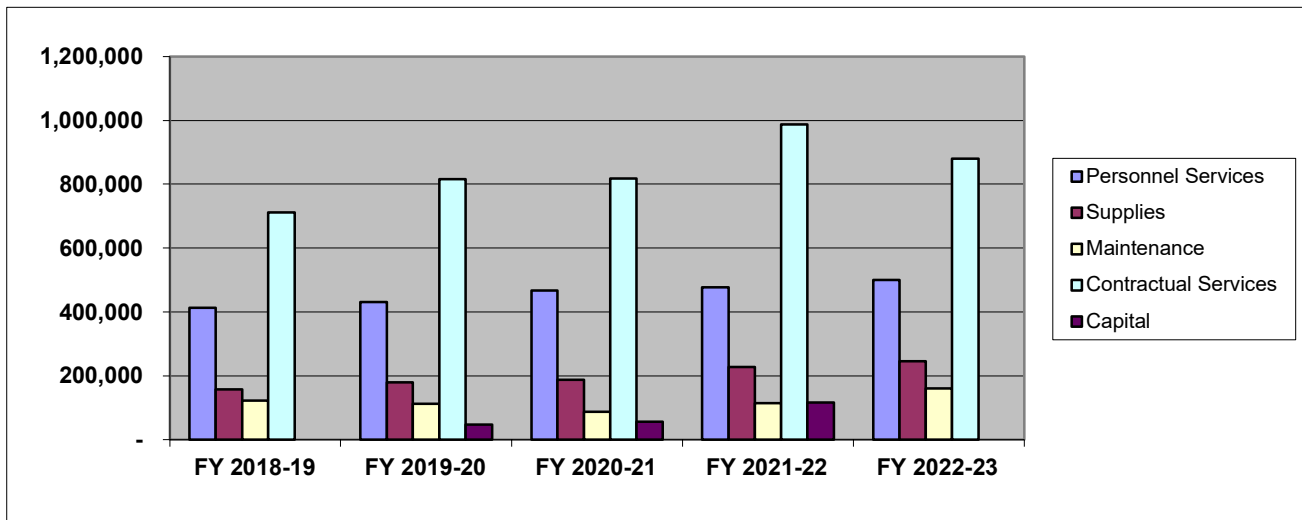
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefit costs, and increase related to salary plan market adjustment.
  - Increase requested to add a Operator II position and upgrade an Operator III position to Chief Plant Operator.
- Supplies: Increase requested for the rising cost of lab materials and treatment process chemicals.
- Maintenance: Increase for additional system repairs and related equipment.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Reduce process waste water by 5%	6%	5%	5%
Decrease in Utility Cost per MG (Goal to reduce by 1%)	0%	0%	2%
Compliance with Federal and State regulatory requirements	100%	100%	100%
100 % of Bacteriological samples testing negative.	100%	100%	100%
Raw Water Total (MG)	652	660	680
Treated Water Total (MG)	625	635	650
In-house Lab Samples Performed	58,391	60,000	62,000

<b>DEPARTMENT</b>	<b>UTILITY FUND</b>	<b>ACCOUNT</b>
Water		02-501

<b>BUDGET SUMMARY:</b>	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	413,083	431,411	466,891	476,296	462,158	500,485	500,485
Supplies	158,320	179,136	188,372	228,300	179,800	245,300	245,300
Maintenance	121,569	112,039	86,609	114,156	100,500	160,434	160,434
Contractual Services	711,556	815,763	818,087	986,589	886,589	880,509	880,509
Capital	-	46,877	55,961	116,432	-	-	-
<b>Total</b>	<b>1,404,528</b>	<b>1,585,227</b>	<b>1,615,920</b>	<b>1,921,773</b>	<b>1,629,047</b>	<b>1,786,728</b>	<b>1,786,728</b>



<b>PERSONNEL:</b>	<b>Salary Range</b>		FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
			Actual	Proposed	CM Rec.	Budgeted
Water Plant Operator I	32,918	45,413	1.00	2.00	2.00	2.00
Water Plant Operator II	36,292	50,067	2.00	2.00	2.00	2.00
Water Plant Operator III	42,012	57,959	2.00	1.00	1.00	1.00
Water Plant Chief Operator	56,301	77,671	0.00	1.00	1.00	1.00
Water Plant Superintendent	65,175	89,914	1.00	1.00	1.00	1.00
Director of Public Services	101,108	139,486	0.50	0.00	0.00	0.00
<b>Total Personnel</b>			6.50	7.00	7.00	7.00

<b>DEPARTMENT</b>	<b>UTILITY FUND</b>	<b>ACCOUNT</b>
Wastewater	Public Services	02-502

**PURPOSE STATEMENT:**

Our mission is to help promote quality of life in Azle and the surrounding area by providing cost-effective and safe wastewater treatment services for our customers.

**GOALS AND OBJECTIVES:**

- Upgrade the lab equipment to better report State and Federal permit requirements.
- Properly fund, design, build and operate the new wastewater plant by reducing costs and protecting the environment.
- Work on drainage issues at the wastewater plant.
- Increase the amount of training for each operator and the plant efficiency.
- Prepare a Department budget that maintains current or improved levels of service in the most cost efficient manner.
- 100% Compliance with State and Federal requirements.

**KEY POINTS OF PROPOSED BUDGET:**

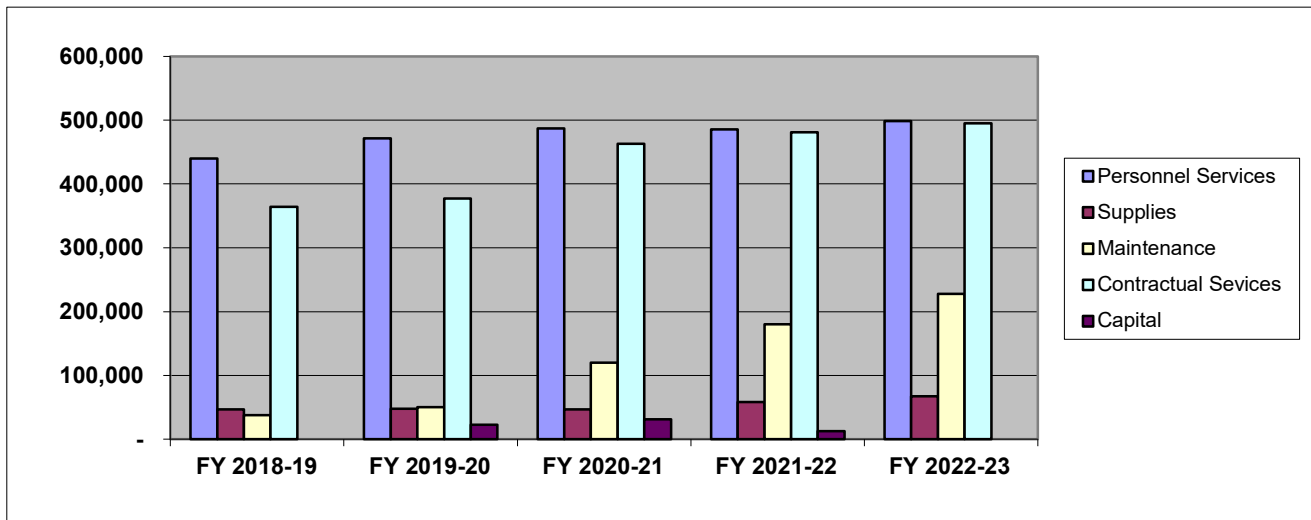
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefits costs, and increase related to salary plan market adjustment.
  - Increase requested for an additional Operator III position.
- Supplies: Increase for lab supplies and equipment, additional process chemicals, and fuel.
- Maintenance: Increase for various system repairs and related equipment.
- Contractual Services: Increase to cover the rising cost of sludge disposal and utilities.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Lab test performed by operators	14,551	14,072	14,500
Lab test performed by outside labs	890	550	610
Containers of sludge hauled from the Wastewater plants	156	160	168
Cost for 1000 gallons treated	\$2.34	\$2.40	\$2.50
Total annual wastewater treated	466MG	448MG	470MG

<b>DEPARTMENT</b> Wastewater	<b>UTILITY FUND</b> Public Services	<b>ACCOUNT</b> 02-502
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<b>BUDGET SUMMARY:</b>	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	439,555	471,465	486,965	485,492	472,485	498,391	498,391
Supplies	46,881	47,848	46,501	58,404	46,712	67,482	67,482
Maintenance	37,728	50,154	120,195	180,362	142,823	227,528	227,528
Contractual Services	364,369	377,513	463,097	481,049	428,623	495,259	495,259
Capital	-	22,849	31,150	12,850	-	-	-
<b>Total</b>	<b>888,533</b>	<b>969,828</b>	<b>1,147,909</b>	<b>1,218,157</b>	<b>1,090,643</b>	<b>1,288,660</b>	<b>1,288,660</b>



<b>PERSONNEL:</b>			FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
	Salary Range		Actual	Proposed	CM Rec.	Budgeted
Wastewater Plant Operator I	40,012	55,199	2.00	2.00	2.00	2.00
Wastewater Plant Operator II	44,113	60,857	1.00	1.00	1.00	1.00
Wastewater Plant Operator III	48,635	67,095	2.00	3.00	3.00	3.00
Wastewater Plant Superintendent	75,448	104,087	1.00	1.00	1.00	1.00
Director of Public Services	101,108	139,486	0.50	0.00	0.00	0.00
<b>Total Personnel</b>			<b>6.50</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

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**DEPARTMENT**  
**Utility Administration**

**UTILITY FUND**

**ACCOUNT**  
**02-503**

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**PURPOSE STATEMENT:**

Promote efficiency and effectiveness in Utility Fund operations by formulating and monitoring performance objectives, assisting Utility Fund departments to manage their annual budgets, and managing operations.

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**GOALS AND OBJECTIVES:**

Maintain current water and sewer rates.

Prepare budget that maintains current or improved level of services in utility operations.

Pursue cost effective measures in all departments.

Respond to citizen inquires within 24 hours.

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**KEY POINTS OF PROPOSED BUDGET:**

This is a new department in the Utility Fund and was implemented for a more transparent accounting of the costs associated with the management and administration of the Utility Fund.

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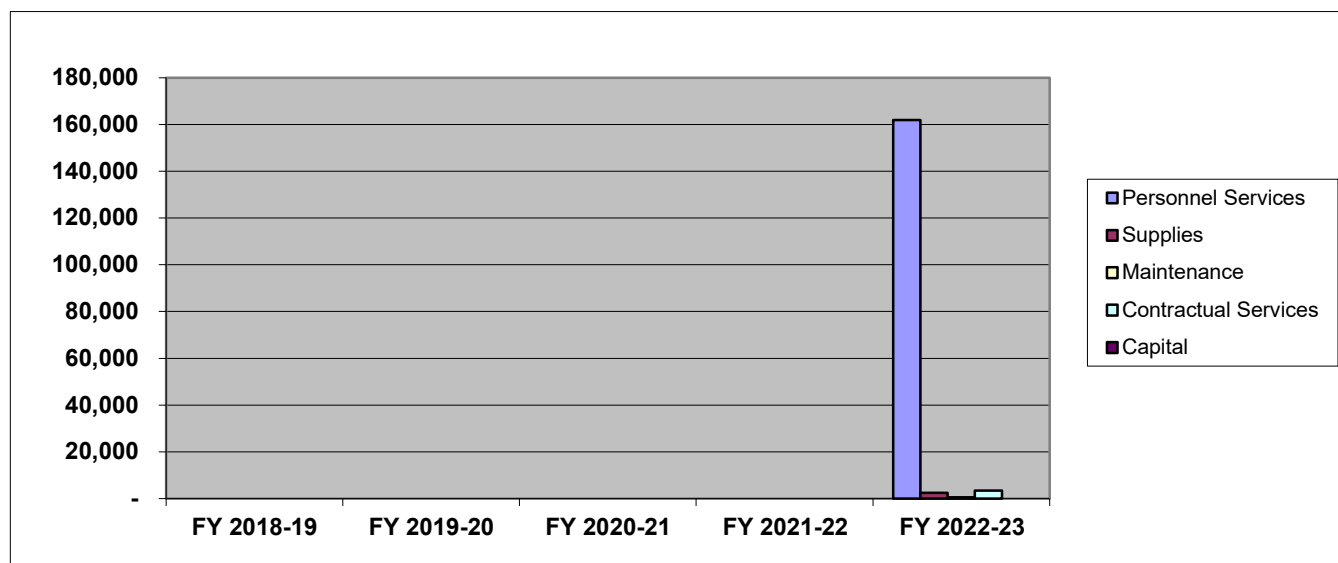
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**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Percent of citizen complaints responded to within 24 hours	97%	97%	100%
Number of departments operating within budget	5	6	6
Percent of departments operating within budget	85%	100%	100%
Percent Utility Fund below (over) budget	-1%	0%	0%

<b>DEPARTMENT</b> Utility Administration	<b>UTILITY FUND</b>	<b>ACCOUNT</b> 02-503
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<b>BUDGET SUMMARY:</b>	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	-	-	-	-	-	161,871	161,871
Supplies	-	-	-	-	-	2,500	2,500
Maintenance	-	-	-	-	-	500	500
Contractual Services	-	-	-	-	-	3,450	3,450
Capital	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	168,321	168,321



<b>PERSONNEL:</b>	Salary Range		FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
			Actual	Proposed	CM Rec.	Budgeted
Director of Public Services	117,045	161,472	1.00	1.00	1.00	1.00
<b>Total Personnel</b>			1.00	1.00	1.00	1.00

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<u>DEPARTMENT</u>	<u>UTILITY FUND</u>	<u>ACCOUNT</u>
Non-Departmental		02-504

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**PURPOSE STATEMENT:**

To accumulate costs that are not allocated to individual departments and to account for solid waste fees collected by the city of a third party contractor.

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**GOALS AND OBJECTIVES:**

Prudently manage City risks

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**KEY POINTS OF PROPOSED BUDGET:**

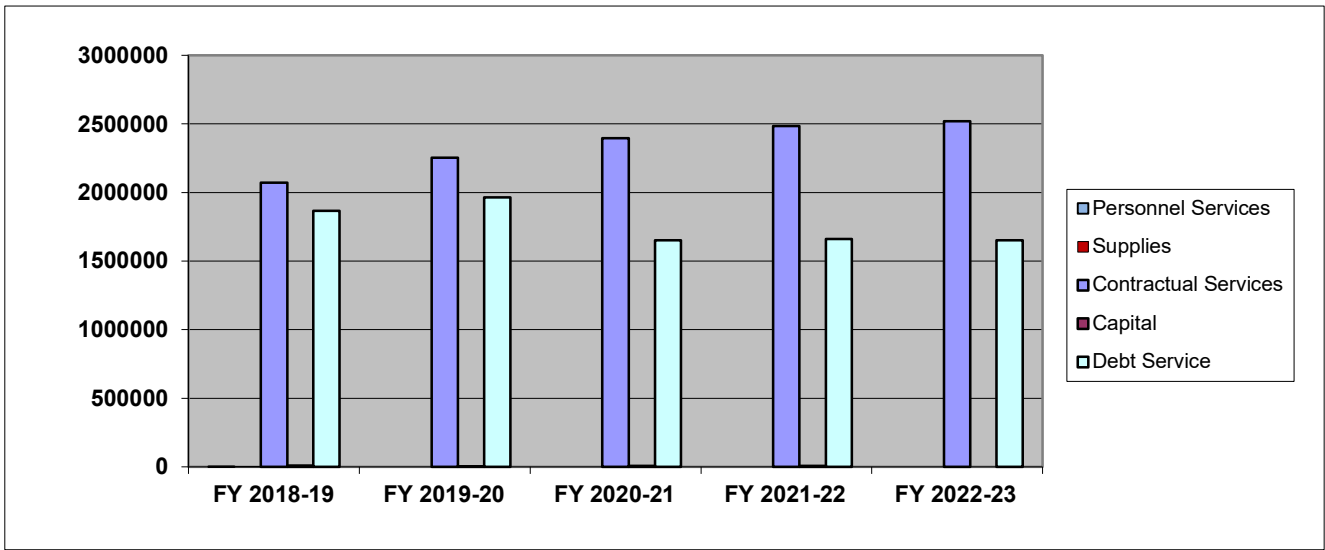
Personnel Services: Increase for step increases and the move to 7% TMRS. These costs are shown here for presentation purposes and will be allocated out to the various departments.

Supplies: Increase for additional workroom office supplies and printing costs.

Contractual Services: Increase for insurance, solid waste collections fees, and computer system fees.

<b>DEPARTMENT</b> Non-Departmental	<b>UTILITY FUND</b>	<b>ACCOUNT</b> 02-504
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<b>BUDGET SUMMARY:</b>	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	-	-	-	32,262	32,262	84,839	84,839
Supplies	13,885	19,297	13,281	26,200	26,200	28,200	28,200
Contractual Services	2,071,186	2,252,717	2,394,640	2,483,927	2,426,435	2,517,229	2,517,229
Capital	7,688	2,000	5,178	5,500	-	-	-
Debt Service	<u>1,865,986</u>	<u>1,963,867</u>	<u>1,651,327</u>	<u>1,660,765</u>	<u>1,660,765</u>	<u>1,651,795</u>	<u>1,651,795</u>
<b>Total</b>	<b>3,958,744</b>	<b>4,237,882</b>	<b>4,064,428</b>	<b>4,208,654</b>	<b>4,145,662</b>	<b>4,282,063</b>	<b>4,282,063</b>



**PERSONNEL:**

Salary Range	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
	Actual	Proposed	CM Rec.	Budgeted

None

<b>Total Personnel</b>	0	0	0	0
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<b>DEPARTMENT</b> Utility Billing	<b>UTILITY FUND</b>	<b>ACCOUNT</b> 02-505
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**PURPOSE STATEMENT:**

To provide accurate and efficient billing of customer utility accounts and collection of water, sewer, sanitation and storm water fees. Utility Billing also provides cordial assistance and information for City Hall's incoming telephone calls and walk-in guests.

**GOALS AND OBJECTIVES:**

- Continued staff training and development in utility billing/customer service and court areas.
- Improve internal control process implementing new or enhancing existing policies and procedures.
- Decrease the number of monthly account cutoffs.
- Decrease the amount of monthly late notices.
- Promote auto draft as a payment option to utility customers.

**KEY POINTS OF PROPOSED BUDGET:**

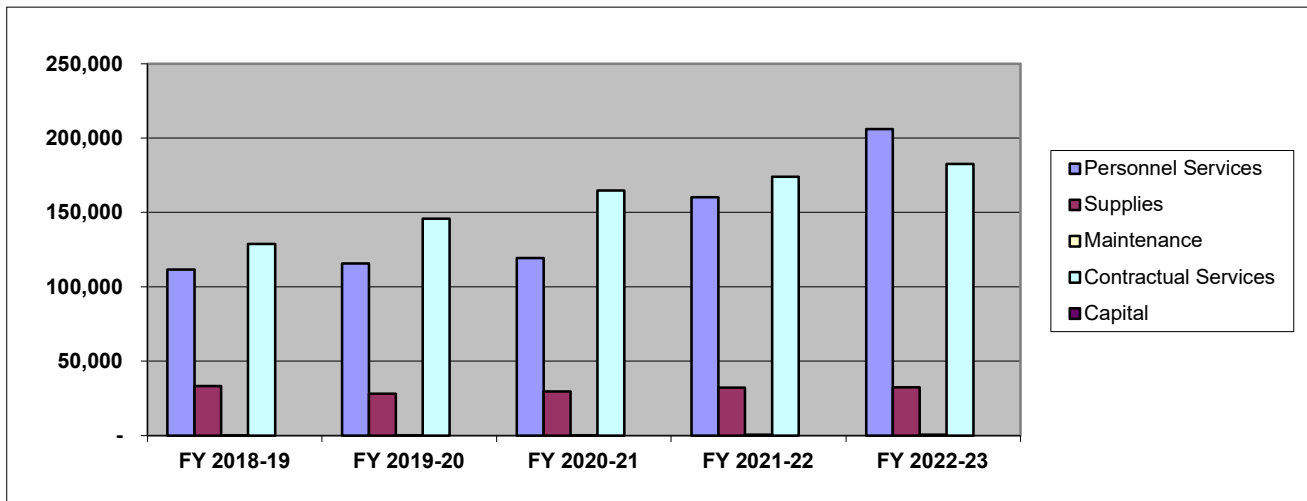
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefits costs, and increase related to salary plan market adjustment.
- Contractual Services: Increase for additional bank and credit card fees due to an increase in the number of utility customers taking advantage of online bill pay.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b> Actual	<b>FY 21-22</b> Estimate	<b>FY 22-23</b> Projection
Billing accuracy	100%	100%	100%
Service orders processed	3,254	3,130	3,140
Delinquent accounts disconnected	670	653	660
Total water accounts	5,822	5,882	6,000
Total sewer accounts	4,999	5,074	5,150
Percentage increase (decrease) in sewer accounts	3.56%	1.03%	2.01%
Percentage increase (decrease) of account cutoffs	28.85%	-2.54%	1.07%

<b>DEPARTMENT</b> Utility Billing	<b>UTILITY FUND</b>	<b>ACCOUNT</b> 02-505
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<b>BUDGET SUMMARY:</b>	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	111,754	115,642	119,351	160,219	123,144	205,967	205,967
Supplies	33,388	28,060	29,532	32,200	32,200	32,380	32,380
Maintenance	239	239	239	500	500	500	500
Contractual Services	128,869	145,981	164,766	174,156	166,656	182,656	182,656
Capital	-	-	-	-	-	-	-
<b>Total</b>	274,251	289,923	313,889	367,075	322,500	421,503	421,503



<b>PERSONNEL:</b>	Salary Range		FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
			Actual	Proposed	CM Rec.	Budgeted
Utility Billing Specialist	36,292	50,067	1.00	1.00	1.00	1.00
Sr. Utility Billing Specialist	42,012	57,959	1.00	1.00	1.00	1.00
Utility Billing Manager	62,071	85,632	1.00	1.00	1.00	1.00
<b>Total Personnel</b>			3.00	3.00	3.00	3.00

<b>DEPARTMENT</b>	<b>UTILITY FUND</b>	<b>ACCOUNT</b>
Utility Maintenance		02-506

**PURPOSE STATEMENT:**

Our mission is to provide a higher quality of life in Azle by the continuous delivery of potable and palatable water at adequate pressure and the safe transportation and delivery of the all wastewater from point of use to the wastewater treatment plant.

**GOALS AND OBJECTIVES:**

- Decrease water quality complaints in the water distribution system by 5%.
- Rehabilitate one-(1) Lift Station. Electrical control panels, guide rail systems, and internal plumbing
- Reduce complaints regarding sewer backups by 5%.
- Reduce manual meter reading mistakes by 5%
- Replace 250' of 2" water mains in the distribution system.
- Replace 1000' of clay tile sewer main by trenchless cured in place pipe.

**KEY POINTS OF PROPOSED BUDGET:**

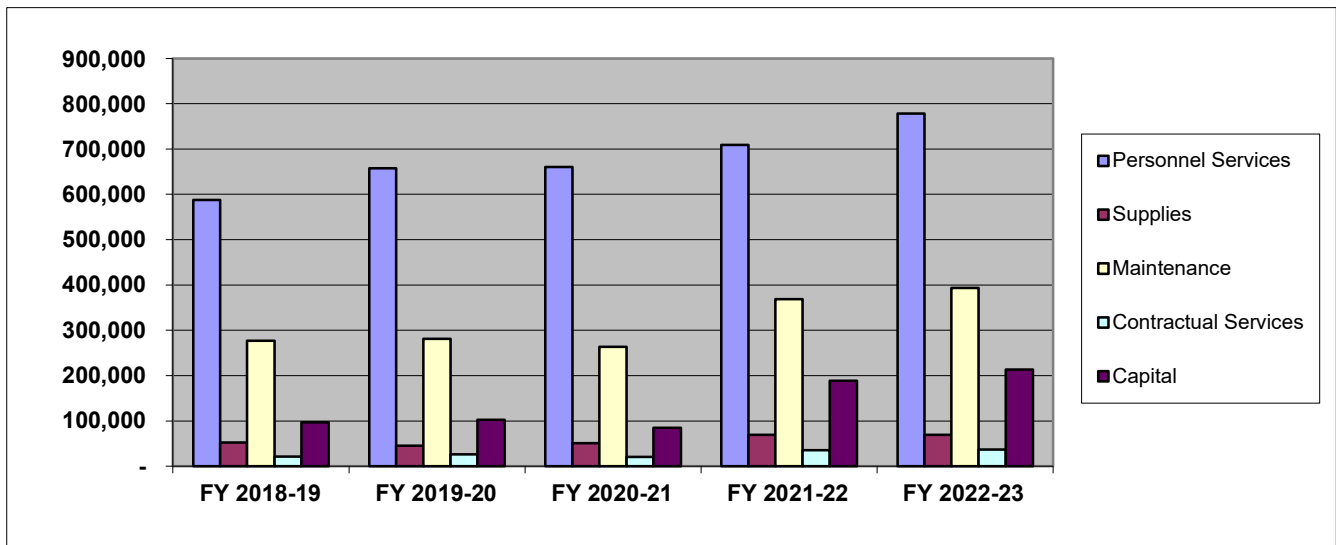
- Personnel Services: Increase due to impact of FY 22 step increases, increased benefits costs, and increase related to salary plan market adjustment.
- Maintenance: Continuation of sewer line slip-lining project in the Shoreline Dr. area and continuation of adding lift stations to the City's SCADA system.
- Capital Outlay: Increase for the purchase of a new pickup, lift station control panel upgrade, and water meter purchases for installation at newly constructed homes.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Total wastewater calls	156	153	150
Percent reduction of total wastewater calls	25.00%	-1.90%	-1.80%
Total Water Quality Complaints	26	26	25
Percent reduction of Water Quality Complaints	-3.50%	0.00%	-3.50%
Total Meter reading mistakes (avg. total meters 3,000)	34	45	40
Percent reduction of Meter reading mistakes	5.80%	24.40%	-11.00%
Total footage of wastewater mains replaced.	1,214	1,270	1,572
Total footage of water lines replaced.	348.5'	625'	300'

<b>DEPARTMENT</b> Utility Maintenance	<b>UTILITY FUND</b>	<b>ACCOUNT</b> 02-506
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<b>BUDGET SUMMARY:</b>	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	587,578	657,778	660,244	709,313	689,557	778,182	778,182
Supplies	51,922	45,309	50,700	69,190	69,190	69,340	69,340
Maintenance	276,362	281,046	263,411	368,500	368,500	393,000	393,000
Contractual Services	20,967	25,741	20,194	35,714	35,714	37,045	37,045
Capital	96,127	102,728	84,860	188,550	-	212,975	212,975
<b>Total</b>	<b>1,032,957</b>	<b>1,112,602</b>	<b>1,079,409</b>	<b>1,371,267</b>	<b>1,162,961</b>	<b>1,490,542</b>	<b>1,490,542</b>



<b>PERSONNEL:</b>	Salary Range		FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
			Actual	Proposed	CM Rec.	Budgeted
Utility Maintenance Superintendent	75,448	104,087	1.00	1.00	1.00	1.00
Utility Maintenance Crewleader	56,301	77,671	1.00	1.00	1.00	1.00
Utility Maintenance III	44,113	60,857	2.00	4.00	4.00	4.00
Utility Maintenance II	38,106	52,571	2.00	1.00	1.00	1.00
Utility Maintenance I	34,564	47,683	4.00	3.00	3.00	3.00
<b>Total Personnel</b>			<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>



**Utility Fund  
Debt Service**

**City of Azle**  
**Utility Fund Debt Schedule and Description of Accounts**  
**Revenue Bonds and General Obligation Refunding Bonds**

<b>Description, Interest &amp; Maturity Date</b>	<b>Date of Issue</b>	<b>Original Issue</b>	<b>Bonds Outstanding 10/1/2022</b>
Waterworks & Sewer System Revenue Refunding Bonds Series 2012 2.16% to 2.16% Series Due 8/1/2012 to 8/1/2023 Purpose: Refunding of previously issued debt for various utility system infrastructure improvements Bond Ratings: Standard & Poor's: A+	5/1/2012	\$ 3,835,000	\$ 385,000
Waterworks & Sewer System Revenue Refunding Bonds Series 2014 2.04% to 2.04% Series Due 8/1/2014 to 8/1/2024 Purpose: Refunding of previously issued debt for various utility system infrastructure improvements Bond Ratings: Standard & Poor's: A+	5/20/2014	\$ 2,175,000	\$ 425,000
Tax & Surplus Revenue Certificates of Obligation Series 2017 2.159% to 2.159% Series Due 2/15/2018 to 2/15/2027 Purpose: Acquisition and installation of an automated meter reading system Bond Ratings: Standard & Poor's: AA	3/1/2017	\$ 1,335,000	\$ 710,000
Tax & Utility System Revenue Certificates of Obligation Series 2017A 0.58% to 2.29% Series Due 2/1/2018 to 2/1/2037 Purpose: Water line rehab and upgrade on Main Street in Azle Bond Ratings: Standard & Poor's: AA	11/21/2017	\$ 1,350,000	\$ 1,045,000
General Obligation Refunding Bonds Series 2020 1.09% to 1.09% Series Due 2/1/2021 to 2/1/2030 Purpose: Refunding of previously issued debt to upgrade the City's wastewater treatment plant Bond Ratings: Standard & Poor's: AA	8/6/2020	\$ 7,685,000	\$ 6,215,000

2022-2023 Estimated Utility Debt Coverage					
Revenue	Operating Expenses	Avail for Debt Svc.	FY 2023 Pmt for Rev Bonds	Coverage	Coverage Required
\$ 9,892,562.00	\$ 7,580,047.24	\$ 2,312,514.76	\$ 611,986.00	3.77870533	1.1

*\*Note: only the City's revenue bonds require revenue coverage at a certain level. Revenue available for debt service must be at least 1.1 times greater than the required annual payment.*

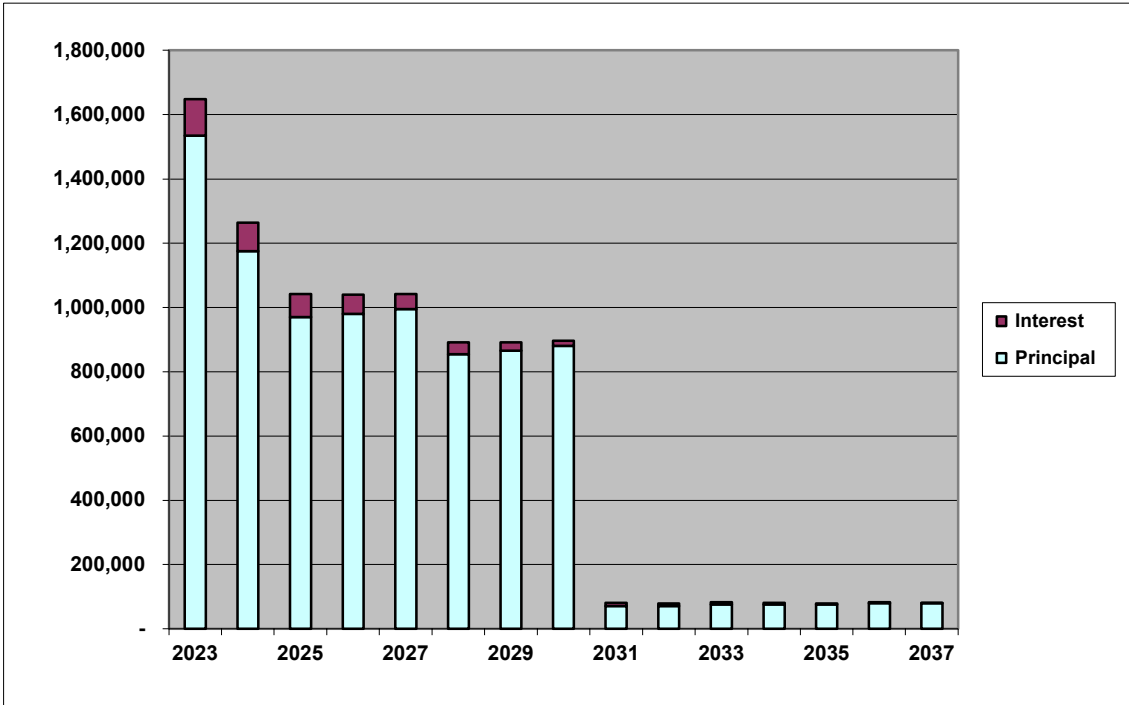
**City of Azle  
Utility Fund Debt Principal and Interest Payments**

<u>Account Description</u>	<u>FY 2021-22 Budget</u>	<u>FY 2022-23 Approved</u>
<b>Principal Payment</b>	<b>\$ 1,520,000</b>	<b>\$ 1,535,000</b>
2012 Waterworks & Sewer System Revenue Refunding Bonds	380,000	385,000
2014 Waterworks & Sewer System Revenue Refunding Bonds	205,000	210,000
2017 Tax & Surplus Revenue Certificates of Obligation	135,000	135,000
2017A Tax & Utility System Revenue Certificates of Obligation	60,000	60,000
2020 General Obligation Refunding Bonds	740,000	745,000
<b>Interest Payment</b>	<b>\$ 136,766</b>	<b>\$ 112,794</b>
2012 Waterworks & Sewer System Revenue Refunding Bonds	16,524	8,316
2014 Waterworks & Sewer System Revenue Refunding Bonds	12,852	8,670
2017 Tax & Surplus Revenue Certificates of Obligation	16,786	13,872
2017A Tax & Utility System Revenue Certificates of Obligation	18,827	18,254
2020 General Obligation Refunding Bonds	71,777	63,683
<b>TOTAL PAYMENT</b>	<b>\$ 1,656,766</b>	<b>\$ 1,647,794</b>

# City of Azle Utility Fund Debt Schedules

## Combined Total Debt

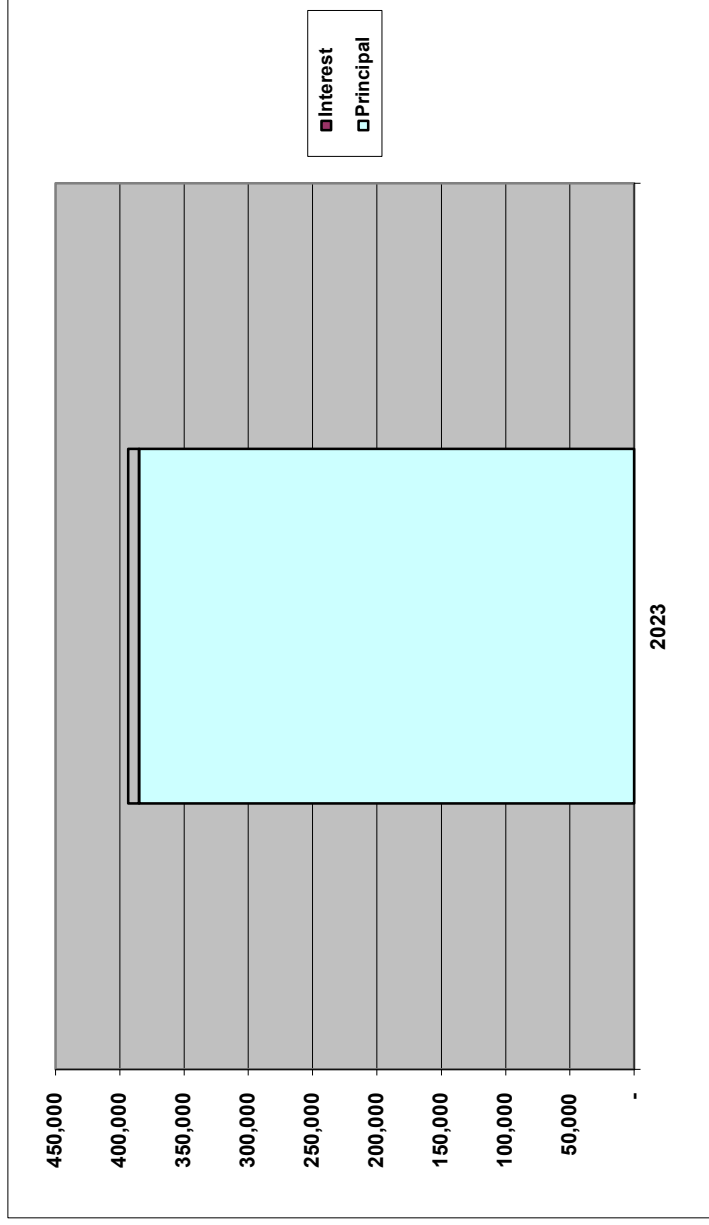
<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2023	8,780,000	1,535,000	112,794	1,647,794
2024	7,245,000	1,175,000	88,390	1,263,390
2025	6,070,000	970,000	71,947	1,041,947
2026	5,100,000	980,000	59,692	1,039,692
2027	4,120,000	995,000	47,196	1,042,196
2028	3,125,000	855,000	36,084	891,084
2029	2,270,000	865,000	26,382	891,382
2030	1,405,000	880,000	16,421	896,421
2031	525,000	70,000	10,673	80,673
2032	455,000	70,000	9,259	79,259
2033	385,000	75,000	7,739	82,739
2034	310,000	75,000	6,123	81,123
2035	235,000	75,000	4,473	79,473
2036	160,000	80,000	2,736	82,736
2037	80,000	80,000	916	80,916



**City of Azle  
Utility Fund Debt Schedules**

**2012 Waterworks & Sewer System Revenue Refunding Bonds**

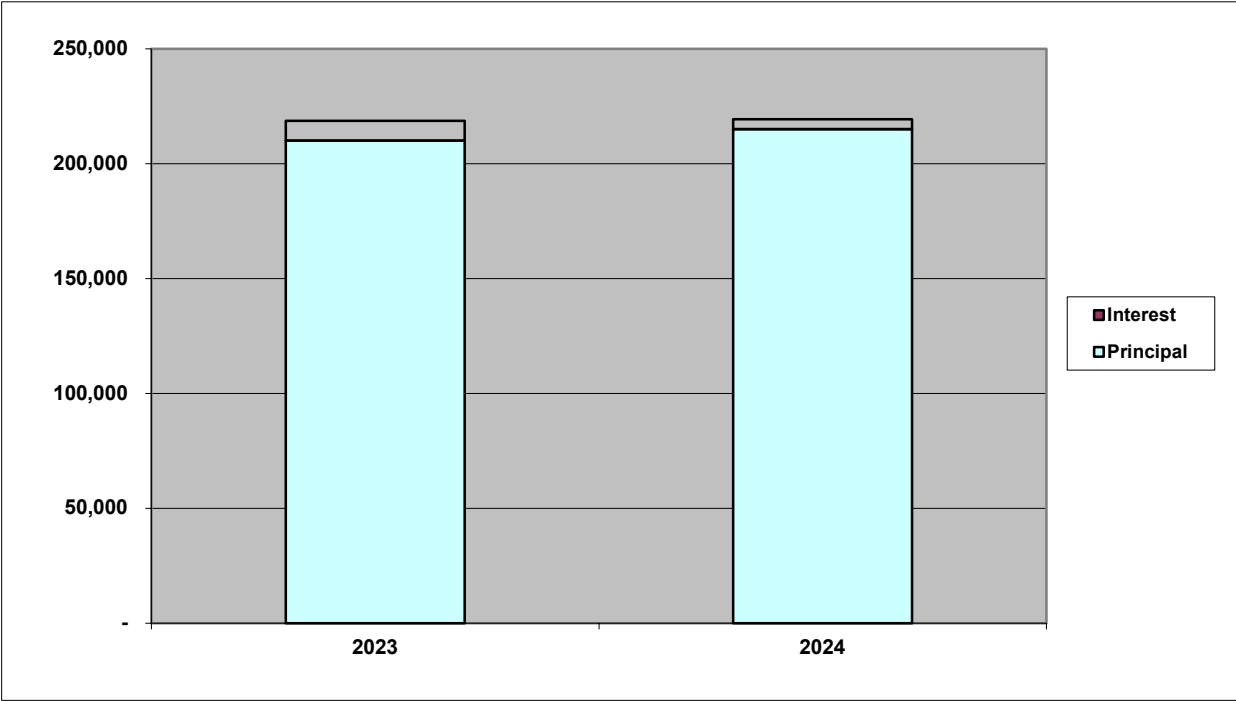
Year	Principal Outstanding	Principal Payment	Interest Payment	Total Payment
2023	385,000	385,000	8,316	393,316



**City of Azle  
Utility Fund Debt Schedules**

**2014 Waterworks & Sewer System Revenue Refunding Bonds**

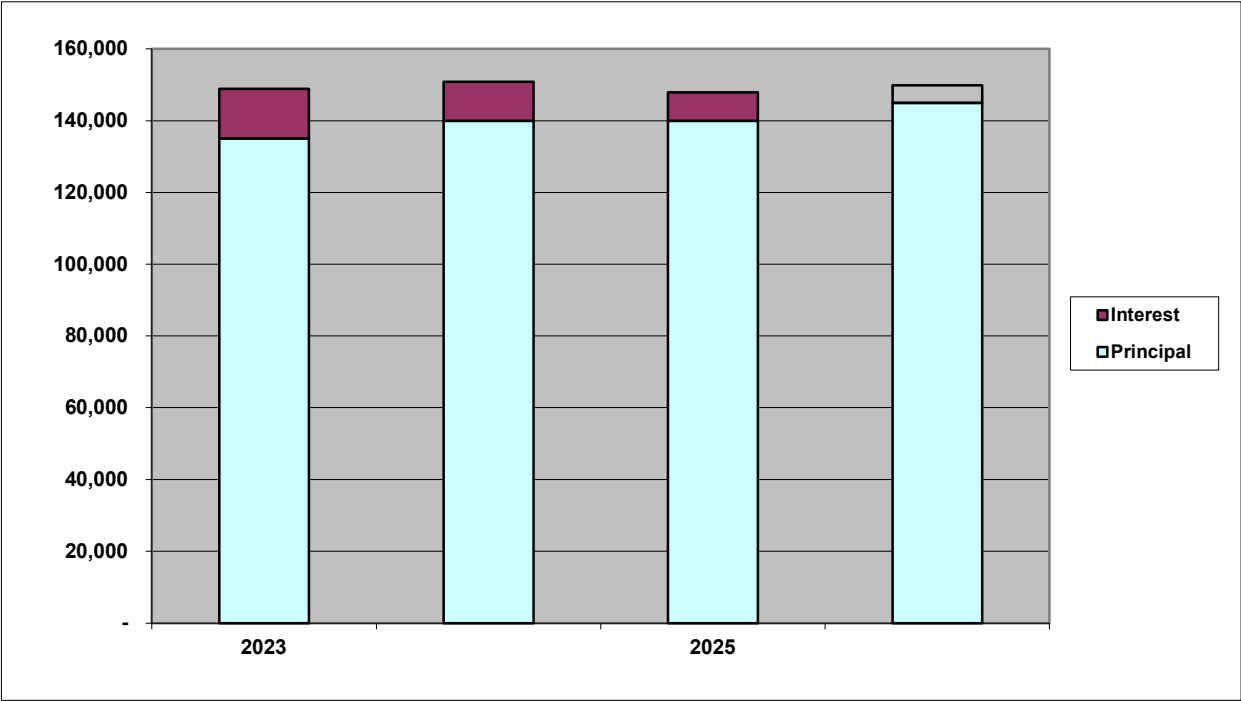
<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2023	425,000	210,000	8,670	218,670
2024	215,000	215,000	4,386	219,386



**City of Azle  
Utility Fund Debt Schedules**

**2017 Tax & Surplus Revenue Certificates of Obligation**

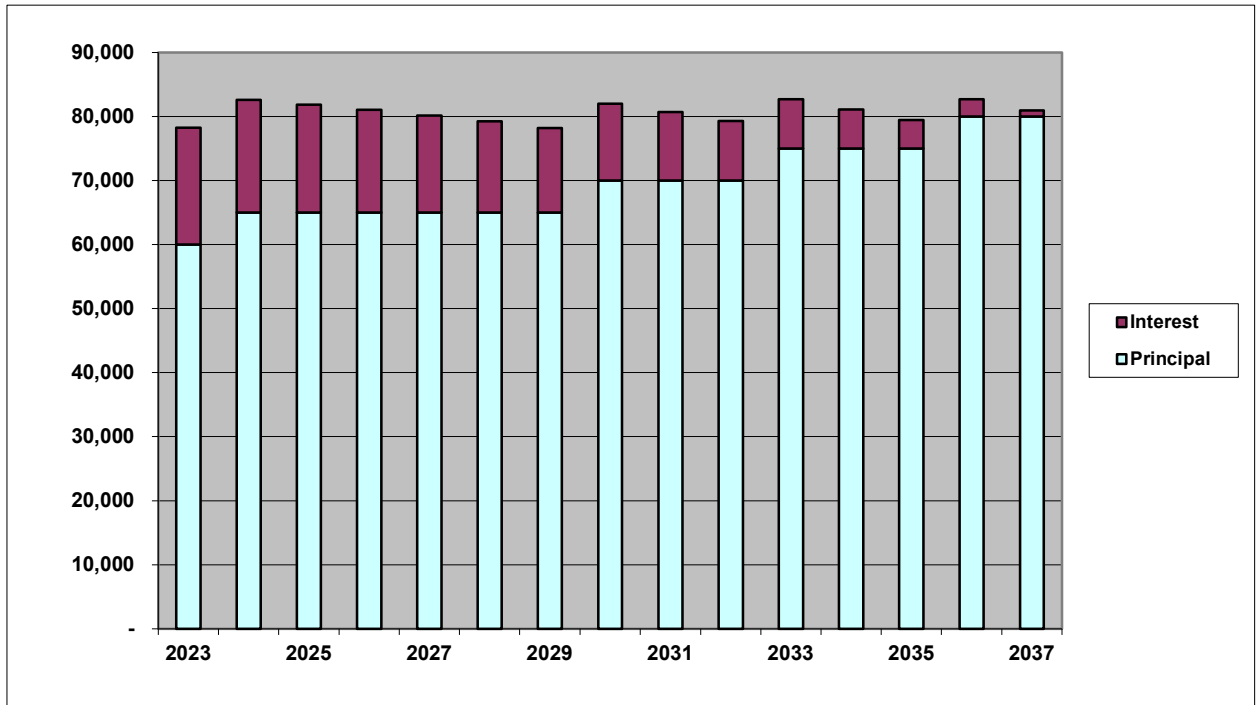
<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2023	710,000	135,000	13,872	148,872
2024	575,000	140,000	10,903	150,903
2025	435,000	140,000	7,880	147,880
2026	295,000	145,000	4,804	149,804
2027	150,000	150,000	1,619	151,619



**City of Azle  
Utility Fund Debt Schedules**

**2017A Tax & Waterworks & Sewer System Revenue Certificates of Obligation**

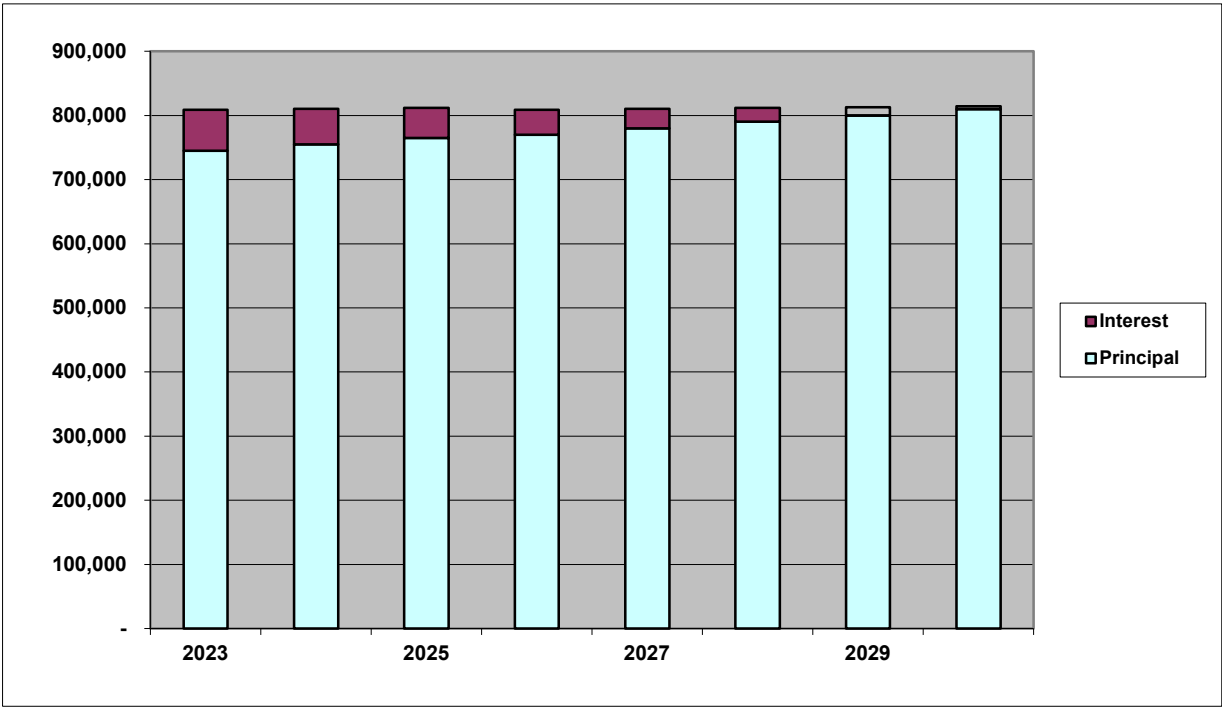
<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2023	1,045,000	60,000	18,254	78,254
2024	985,000	65,000	17,593	82,593
2025	920,000	65,000	16,842	81,842
2026	855,000	65,000	16,030	81,030
2027	790,000	65,000	15,165	80,165
2028	725,000	65,000	14,229	79,229
2029	660,000	65,000	13,193	78,193
2030	595,000	70,000	12,006	82,006
2031	525,000	70,000	10,673	80,673
2032	455,000	70,000	9,259	79,259
2033	385,000	75,000	7,739	82,739
2034	310,000	75,000	6,123	81,123
2035	235,000	75,000	4,473	79,473
2036	160,000	80,000	2,736	82,736
2037	80,000	80,000	916	80,916



**City of Azle  
Utility Fund Debt Schedules**

**2020 General Obligation Refunding Bonds**

<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2023	6,215,000	745,000	63,683	808,683
2024	5,470,000	755,000	55,508	810,508
2025	4,715,000	765,000	47,224	812,224
2026	3,950,000	770,000	38,859	808,859
2027	3,180,000	780,000	30,411	810,411
2028	2,400,000	790,000	21,855	811,855
2029	1,610,000	800,000	13,189	813,189
2030	810,000	810,000	4,415	814,415







## **Golf Course Fund**

The Golf Course Fund is one of three enterprise funds in the City. Its purpose is to account for operations that are financed and operated in a manner similar to a private business enterprise – where the intent of the City Council is that the cost of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

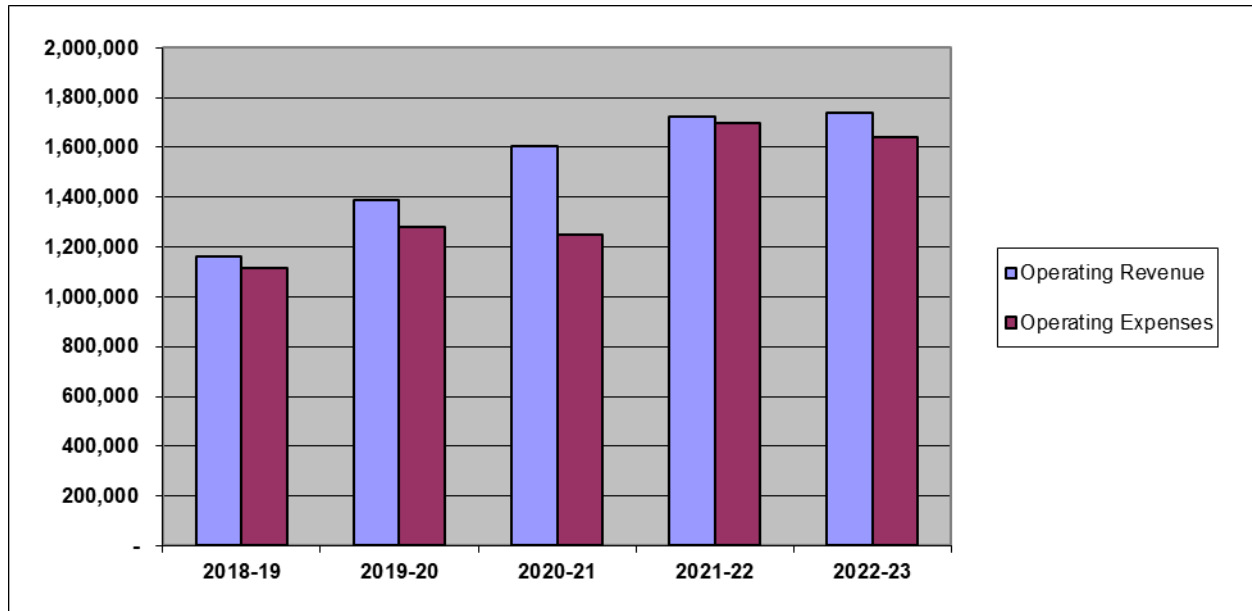
The Golf Course Fund is used to account for user fees charged to customers using the City golf course. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and maintenance.

Accounting records for the Golf Course Fund are maintained on the accrual basis.

# GOLF COURSE FUND – IN BRIEF

## REVENUES

Total golf revenue for FY 2022-23 is projected at \$1,738,000 and represents an increase of \$121,000 from the original FY 2021-22 budget. This is attributed to an increase in the level of golf play at the course. Projected revenue does not include any funds derived from natural gas well leases at the golf course. Overall golf related revenues are based on an expected 46,000 rounds of golf. The following chart is a graphical representation of operating revenue and expenses for the golf course since FY 2018-19.



As shown by the chart, revenue has been in an upward trend for several years. Based on recent trends in the level of play, Staff expects the golf course to continue to perform in this manner.

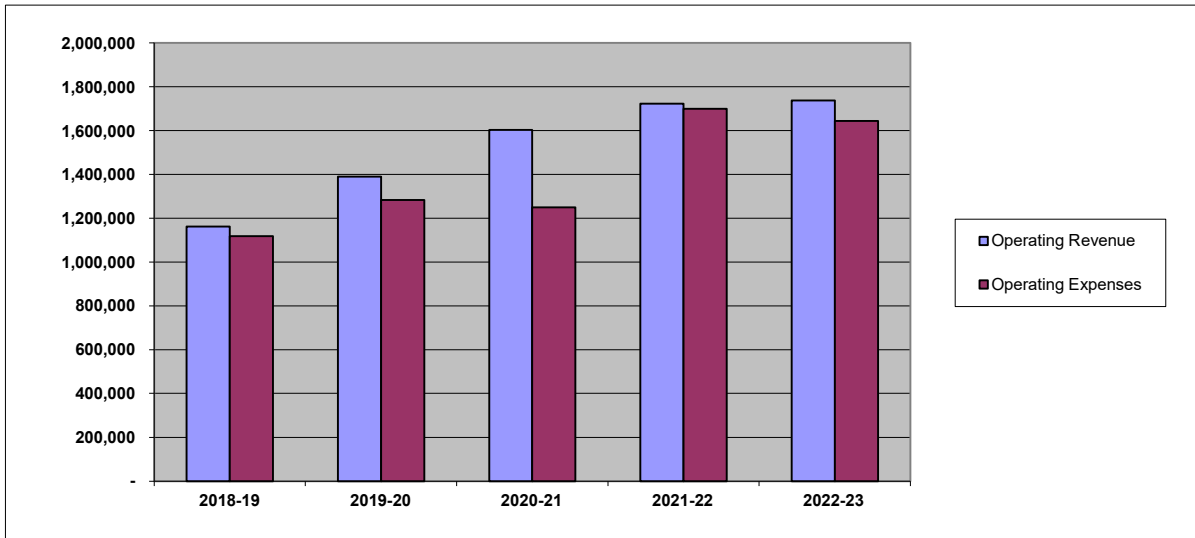
## EXPENSES

Total Golf Course Fund expenses as approved by the Council are projected at \$1,643,407, which is an increase of \$121,405 over the original FY 2021-22 budget. The majority of this increase is attributable to projected increases in employee benefits, funding for annual step increases, funding for the compensation plan update, the addition of a second Assistant Golf Professional position, various equipment purchases, increases for resale items needed due to the increased levels of play, and funds to address various maintenance issues.

Operating revenues are projected to exceed operating expenses by \$94,593. As previously mentioned in this document, the Golf Course Fund is set to make a transfer in the amount of \$200,000 – \$110,000 to the General Fund and \$90,000 to the Utility Fund. The purpose of the transfer is to continue the process of paying down the remaining amounts of an outstanding advance of \$342,616 from the General Fund and \$275,753 from the Utility Fund. The fund is projected to have an ending balance of \$494,714 which represents a decrease of \$105,407 (17.6%), however, this decrease is not expected to have a negative impact on golf operations.

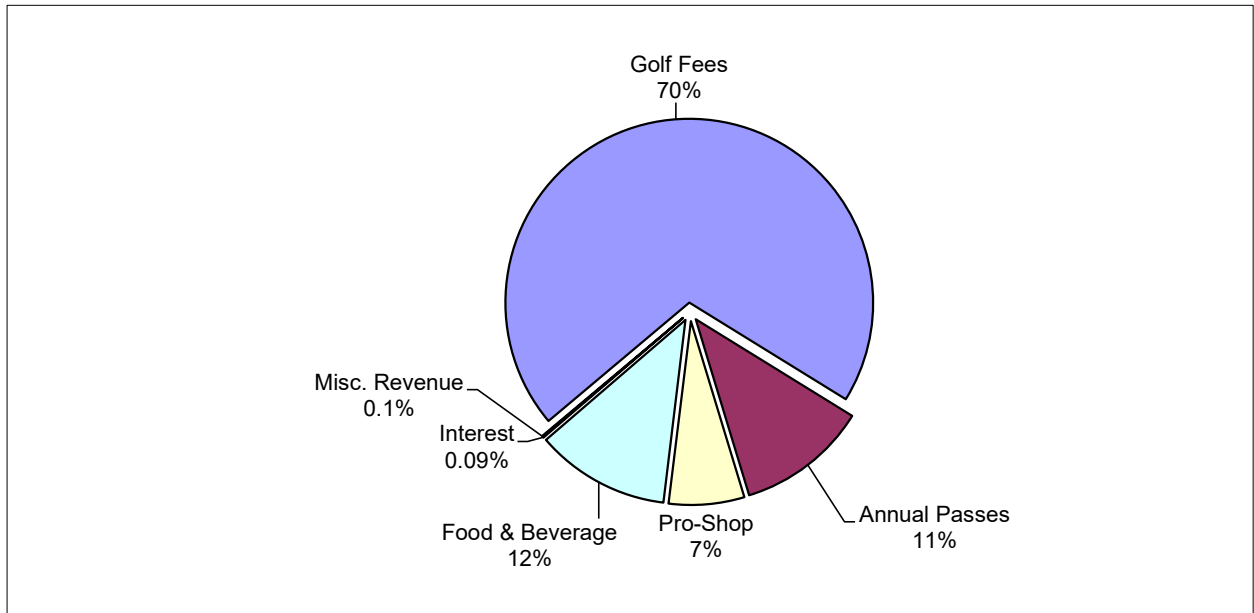
## City of Azle Golf Course Fund Summary

	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2022-23</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>CM Rec.</u>	<u>Approved</u>
<b>Beginning Balance</b>	198,840	242,162	421,899	776,189	776,189	600,121	600,121	600,121
<b>Operating Revenue</b>	1,161,310	1,388,703	1,603,648	1,617,000	1,722,450	1,738,000	1,738,000	1,738,000
<b>Transfer from Gas Royalty</b>	-	310,000	-	-	-	-	-	-
<b>CTBI Contribution</b>	-	20,000	-	-	-	-	-	-
<b>Total Revenue</b>	<u>1,161,310</u>	<u>1,718,703</u>	<u>1,603,648</u>	<u>1,617,000</u>	<u>1,722,450</u>	<u>1,738,000</u>	<u>1,738,000</u>	<u>1,738,000</u>
<b>Operating Expenses</b>	<u>1,117,988</u>	<u>1,282,705</u>	<u>1,249,357</u>	<u>1,531,002</u>	<u>1,698,518</u>	<u>1,317,095</u>	<u>1,643,407</u>	<u>1,643,407</u>
<b>Net Income</b>	43,322	435,998	354,291	85,998	23,932	420,905	94,593	94,593
<b>Transfer to Other Funds</b>	-	-	-	200,000	200,000	200,000	200,000	200,000
<b>Capital Outlay - Pump Station</b>	-	256,261	-	-	-	-	-	-
<b>Ending Balance</b>	242,162	421,899	776,189	662,187	600,121	821,026	494,714	494,714



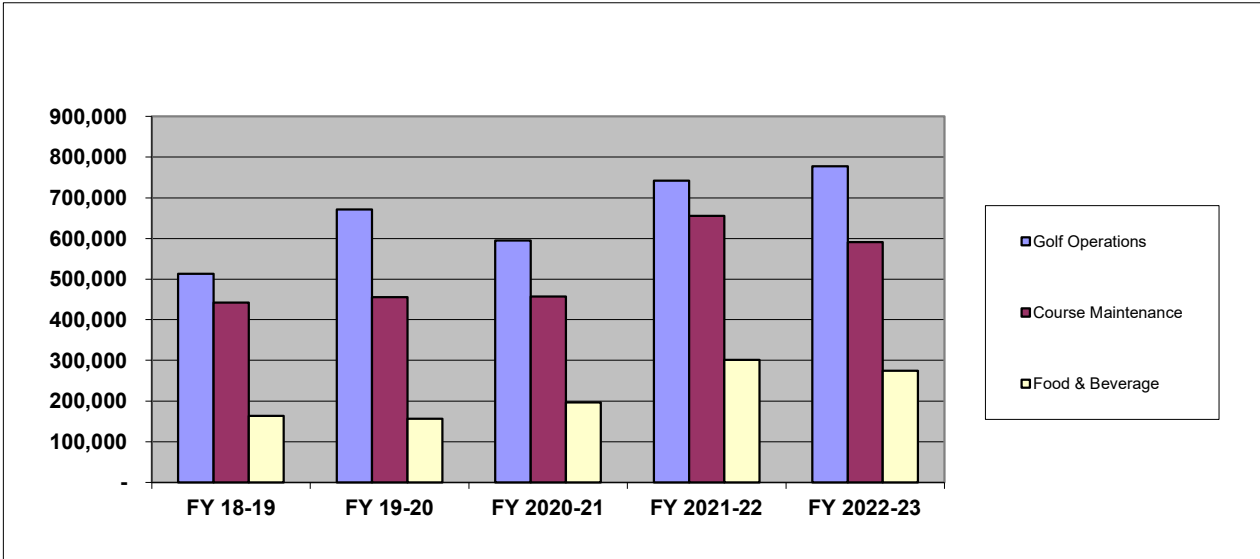
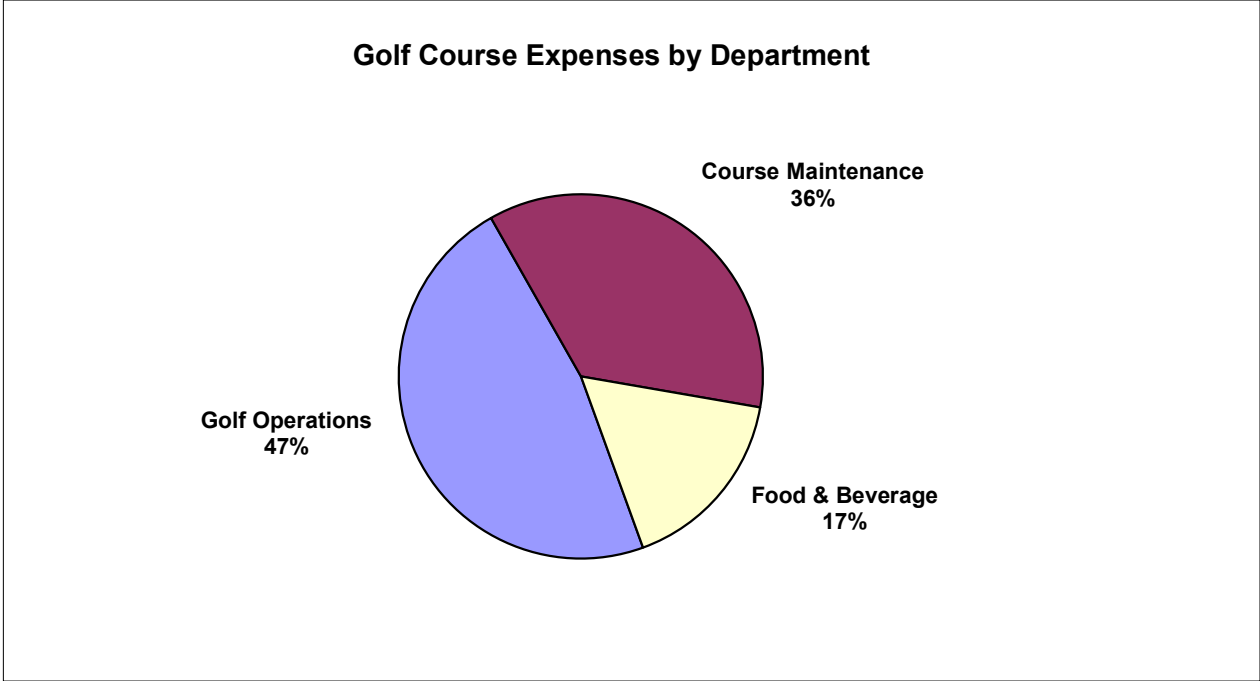
## City of Azle Golf Course Fund Revenue Summary

<b>Revenues</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Actual</b>	<b>2021-22 Budget</b>	<b>2021-22 Estimated</b>	<b>2022-23 Proposed</b>	<b>2022-23 CM Rec.</b>	<b>2022-23 Approved</b>
Golf Fees	736,912	868,280	1,056,412	1,100,000	1,200,000	1,215,000	1,215,000	1,215,000
Annual Passes	198,035	213,601	241,578	230,000	200,000	200,000	200,000	200,000
Pro-Shop	87,887	102,706	107,209	110,000	115,000	115,000	115,000	115,000
Food & Beverage	134,815	156,994	195,436	175,000	205,000	205,000	205,000	205,000
<b>Total</b>	<b>1,157,649</b>	<b>1,341,581</b>	<b>1,600,634</b>	<b>1,615,000</b>	<b>1,720,000</b>	<b>1,735,000</b>	<b>1,735,000</b>	<b>1,735,000</b>
<b>Non-Operating Revenue</b>								
Insurance Claims	-	30,372	-	-	-	-	-	-
Interest	850	997	374	500	950	1,500	1,500	1,500
Misc. Revenue	2,812	15,753	2,640	1,500	1,500	1,500	1,500	1,500
Transfers	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3,661</b>	<b>47,122</b>	<b>3,014</b>	<b>2,000</b>	<b>2,450</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Total Revenue</b>	<b>1,161,310</b>	<b>1,388,703</b>	<b>1,603,648</b>	<b>1,617,000</b>	<b>1,722,450</b>	<b>1,738,000</b>	<b>1,738,000</b>	<b>1,738,000</b>



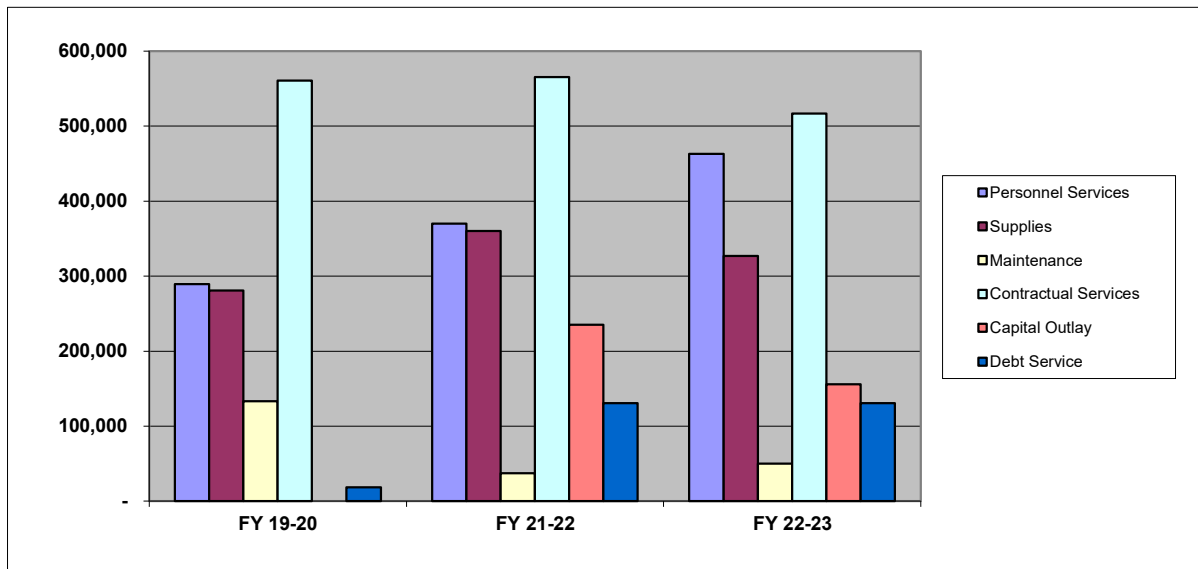
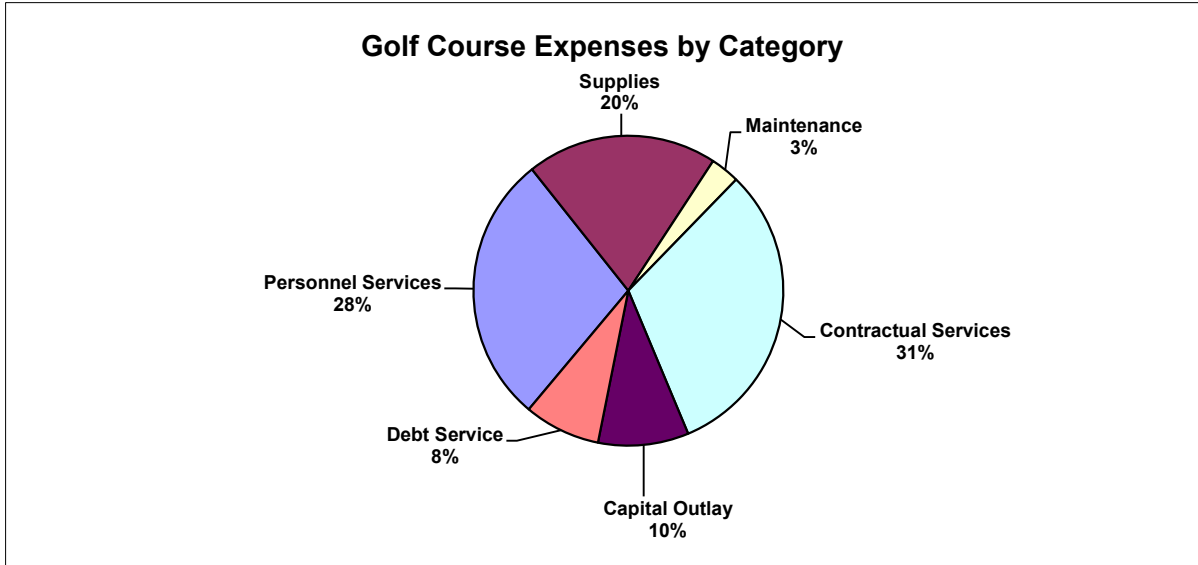
## City of Azle Golf Course Department Summary

<u>Department</u>	FY 18-19	FY 19-20	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>CM Rec'd.</u>	<u>Budgeted</u>
Golf Operations	513,010	671,073	595,141	637,751	742,062	594,751	777,962	777,962
Course Maintenance	441,605	455,044	457,587	621,676	655,049	515,769	590,684	590,684
Food & Beverage	163,374	156,589	196,629	271,575	301,407	206,575	274,761	274,761
<b>Total</b>	<b>1,117,988</b>	<b>1,282,705</b>	<b>1,249,357</b>	<b>1,531,002</b>	<b>1,698,518</b>	<b>1,317,095</b>	<b>1,643,407</b>	<b>1,643,407</b>



## City of Azle Golf Course Category Summary

<u>Category</u>	<u>FY 18-19</u> <u>Actual</u>	<u>FY 19-20</u> <u>Actual</u>	<u>FY 20-21</u> <u>Actual</u>	<u>FY 21-22</u> <u>Estimated</u>	<u>FY 22-23</u> <u>Proposed</u>	<u>FY 22-23</u> <u>CM Rec'd.</u>	<u>FY 22-23</u> <u>Budgeted</u>
Personnel Services	279,523	289,135	299,355	369,812	362,711	463,341	463,341
Supplies	243,259	280,725	237,423	360,320	268,125	327,125	327,125
Maintenance	39,517	133,410	68,173	37,500	37,500	50,000	50,000
Contractual Services	526,002	560,899	574,237	565,318	533,140	516,873	516,873
Capital Outlay	11,151	-	-	235,000	-	155,500	155,500
Debt Service	18,535	18,535	70,168	130,568	115,619	130,568	130,568
	1,117,988	1,282,705	1,249,357	1,698,518	1,317,095	1,643,407	1,643,407



**Golf Course Fund  
Department Budgets**

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Course Maintenance	Golf Course	10-512

**PURPOSE STATEMENT:**

The purpose of the Golf Course Maintenance department is to maintain the golf course. The department mows the grass, trims the trees, take care of the landscaping, applying fertilizer and other chemicals as needed. They also rake the bunkers, rotate the holes on the greens and the markers on the tee boxes.

**GOALS AND OBJECTIVES:**

- To exceed out customers expectations on the condition of our course.
- Keep maintenance equipment operational in an efficient and cost-effective manner.
- Schedule staff cost-effectively.
- Renovate 4-5 bunkers annually, as needed.
- Upgrade landscaping throughout facility.
- Look for the most effective chemicals and materials to use at our facility.
- Continue our efforts to keep Cross Timbers an environmentally conscious course.
- Become more aggressive on providing a "weed free" golf experience.
- Improve our curb appeal at the clubhouse and driving range level of customer interaction.

**KEY POINTS OF PROPOSED BUDGET:**

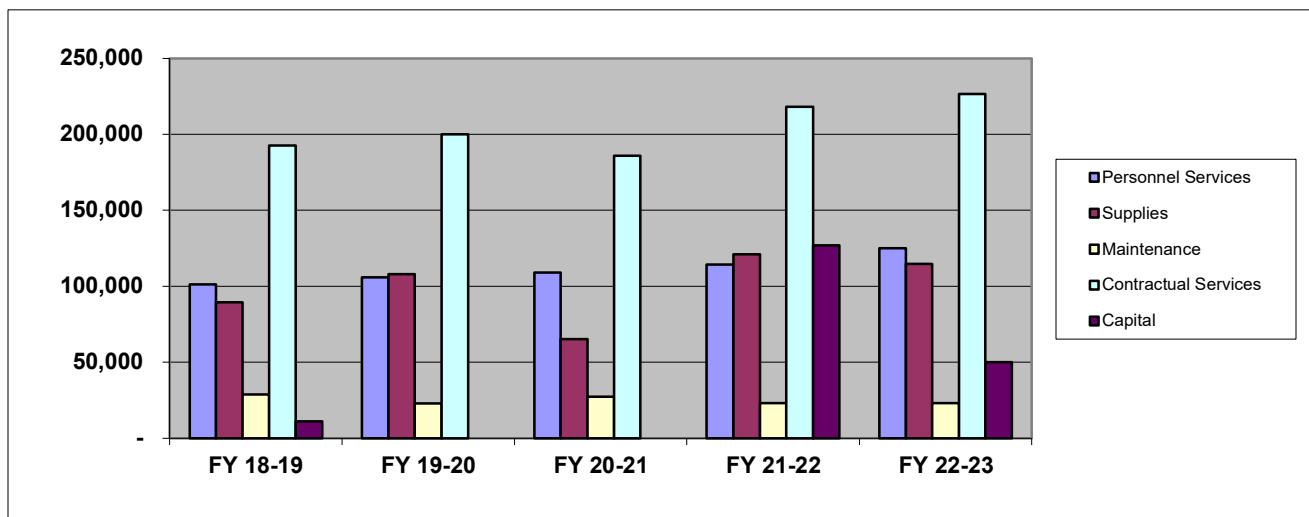
- Personnel Services: Increase due to impact of FY 22 step increase and increased benefits costs and increase related to salary plan market adjustment.
- Contractual Services: Increase to cover salary increases for employees leased through the PEO.
- Capital Outlay: Increase to cover the purchase of a heavy-duty utility vehicle.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>
	Actual	Estimate	Projection
Total maintenance cost per round	9.46	14.20	12.80
Labor expense per round	6.55	6.74	6.94

<u>DEPARTMENT</u>	<u>DIVISION</u>		<u>ACCOUNT</u>				
Course Maintenance	Golf Course		10-512				

<u>EXPENDITURE SUMMARY:</u>	<u>FY 18-19</u> Actual	<u>FY 19-20</u> Actual	<u>FY 20-21</u> Actual	<u>FY 21-22</u> Estimated	<u>FY 22-23</u> Proposed	<u>FY 22-23</u> CM Rec.	<u>FY 22-23</u> Budgeted
Personnel Services	101,082	105,733	108,971	114,288	112,236	124,928	124,928
Supplies	89,426	107,907	65,163	121,025	114,650	114,650	114,650
Maintenance	28,776	22,830	27,405	23,000	23,000	23,000	23,000
Contractual Services	192,635	200,039	185,880	218,103	214,250	226,473	226,473
Capital	11,151	-	-	127,000	-	50,000	50,000
Debt Service	18,535	18,535	70,168	51,633	51,633	51,633	51,633
<b>Total</b>	<b>441,605</b>	<b>455,044</b>	<b>457,587</b>	<b>655,049</b>	<b>515,769</b>	<b>590,684</b>	<b>590,684</b>



<u>PERSONNEL:</u>	<u>Salary Range</u>		<u>FY 21-22</u> Actual	<u>FY 22-23</u> Proposed	<u>FY 22-23</u> CM Rec.	<u>FY 22-23</u> Budgeted
Course Superintendent	71,855	99,130	1.00	1.00	1.00	1.00
<b>Total Personnel</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

*Note: All Course Maintenance employees other than the Superintendent are leased through a Professional Employer Organization.*

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
Food & Beverage	Golf Course	10-513

**PURPOSE STATEMENT:**

The Food & Beverage Department provides food and beverage service for golf course customers and catering for tournaments.

**GOALS AND OBJECTIVES:**

Continue to improve efficiency and profitability of the Department by:

- \* Ordering ingredients and supplies from lowest cost vendors
- \* Reduce food waste and spoilage
- \* Schedule staff to provide service and meet peak demand
- \* Keep equipment operational
- \* Monitor sales of individual items and rotate as necessary to meet customer tastes and requests

Maintain health code standards of cleanliness and freshness.

Providing a consistent quality product

Continue to exceed customer service expectations

**KEY POINTS OF PROPOSED BUDGET:**

Personnel Services: Increase due to impact of FY 22 step increase and increased benefits costs and increase related to salary plan market adjustment.

Supplies: Increase requested for additional food items for resale, a new flat-top grill, and various supplies.

Maintenance: Increase requested for maintenance to the walk-in cooler/freezer.

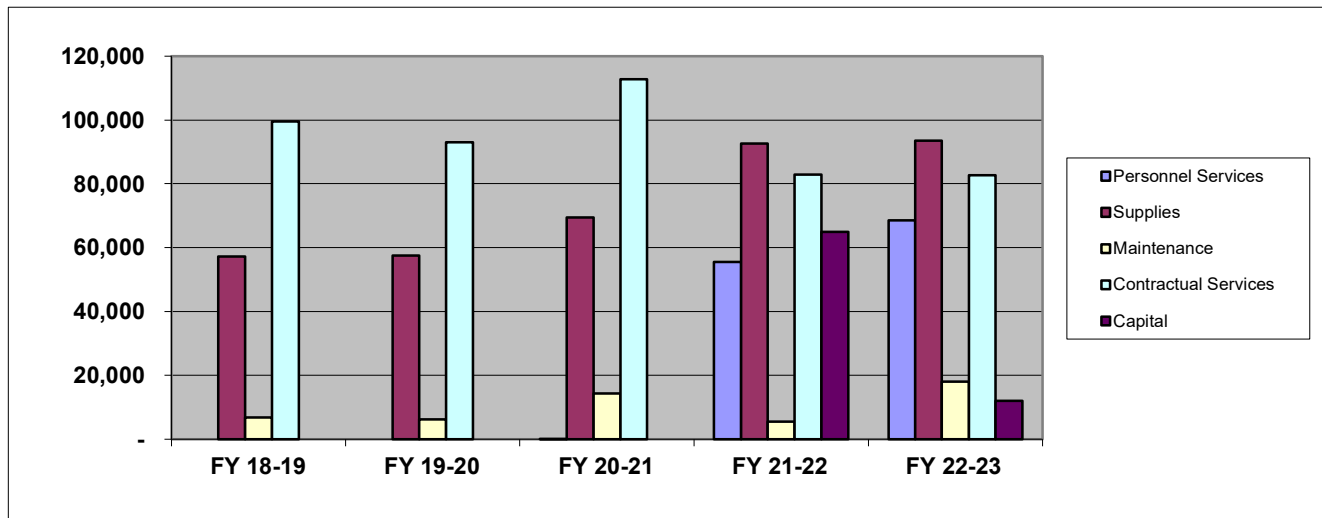
Capital Outlay: Increase requested for cosmetic upgrades to the grill area and to construct additional cabinet storage space.

**KEY INDICATORS OF PERFORMANCE:**

	FY 20-21 Actual	FY 21-22 Estimate	FY 22-23 Projection
Average revenue per fee round played	4.72	4.68	4.66
Labor expense per round	2.24	2.71	2.76

<b>DEPARTMENT</b>	<b>DIVISION</b>		<b>ACCOUNT</b>				
<b>Food &amp; Beverage</b>	<b>Golf Course</b>		<b>10-513</b>				

<b>EXPENDITURE SUMMARY:</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>	<b>CM Rec.</b>	<b>Budgeted</b>
Personnel Services	-	-	87	55,502	53,670	68,556	68,556
Supplies	57,155	57,454	69,409	92,575	64,575	93,575	93,575
Maintenance	6,775	6,200	14,339	5,500	5,500	18,000	18,000
Contractual Services	99,444	92,935	112,793	82,830	82,830	82,630	82,630
Capital	-	-	-	65,000	-	12,000	12,000
Debt Service	-	-	-	-	-	-	-
<b>Total</b>	<b>163,374</b>	<b>156,589</b>	<b>196,629</b>	<b>301,407</b>	<b>206,575</b>	<b>274,761</b>	<b>274,761</b>



<b>PERSONNEL:</b>	<b>Salary Range</b>		<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>	<b>FY 22-23</b>
			<b>Actual</b>	<b>Proposed</b>	<b>CM Rec.</b>	<b>Budgeted</b>
Food & Beverage Manager	44,113	60,857	1.00	1.00	1.00	1.00

*Note: All Food & Beverage employees are leased through a Professional Employer Organization other than Food & Beverage Manager.*

<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>ACCOUNT</b>
General Operations	Golf Course	10-514

**PURPOSE STATEMENT:**

The General Operations Department of the Golf Course includes the pro shop and golf cart fleet staff. The pro shop schedules all events and tee times, provides retail sales and oversees the daily operation of the golf course. The cart staff maintain the golf cart fleet and the practice range.

**GOALS AND OBJECTIVES:**

- To Provide and exceptional golf experience for our guests.
- Continue to maximize our tee sheet, and grow rounds of golf played.
- Hire, train, and retain a team that will provide excellent customer service.
- Look for the best products that our customers will buy in our golf shop.
- Be mindful of our growing customer base and thier needs.
- Continue to coach and mentor staff to give the best possible golf experience to our customers.
- Implement new marketing strategies and ideas to maximize revenues.
- Find the proper balance between outside tournaments and normal play.

**KEY POINTS OF PROPOSED BUDGET:**

Personnel Services: Increase due to impact of FY 22 step increase and increased benefits costs and increase related to salary plan market adjustment.

Propose to add 2nd Assistant Golf Professional position to City payroll

Supplies: Increase to cover additional resale merchandise and increased fuel costs.

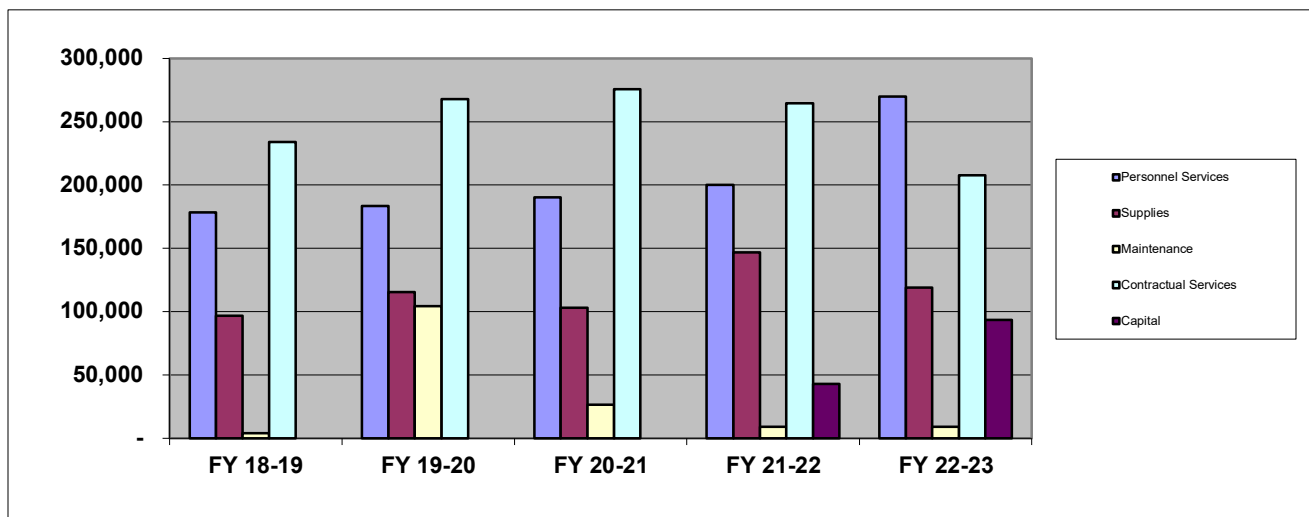
Capital Outlay: Increase to continue cosmetic upgrades to the proshop facility and driving range tee box upgrade.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Total Rounds (Fee & Annual Pass)	41388	43782	46145
Increase/(Decrease) in Rounds from Previous Year	4757	2394	2363
Average Total Revenue per fee round played	38.67	36.77	35.76
Average Golf Revenue per fee round played	31	31	29
Average Pro Shop revenue fee per round played	3	3	3
Labor expense per round	7.89	7.74	7.91

<b>DEPARTMENT</b> General Operations	<b>DIVISION</b> Golf Course	<b>ACCOUNT</b> 10-514
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<b>EXPENDITURE SUMMARY:</b>	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Estimated	FY 22-23 Proposed	FY 22-23 CM Rec.	FY 22-23 Budgeted
Personnel Services	178,441	183,402	190,297	200,022	196,805	269,857	269,857
Supplies	96,678	115,365	102,851	146,720	88,900	118,900	118,900
Maintenance	3,967	104,379	26,430	9,000	9,000	9,000	9,000
Contractual Services	233,924	267,926	275,563	264,385	236,060	207,770	207,770
Capital	-	-	-	43,000	-	93,500	93,500
Debt Service	-	-	-	78,935	63,986	78,935	78,935
<b>Total</b>	<b>513,010</b>	<b>671,073</b>	<b>595,141</b>	<b>742,062</b>	<b>594,751</b>	<b>777,962</b>	<b>777,962</b>



<b>PERSONNEL:</b>	Salary Range		FY 21-22 Actual	FY 22-23 Proposed	FY 22-23 CM Rec.	FY 22-23 Budgeted
Golf Course Manager	83,182	114,755	1.00	1.00	1.00	1.00
Assistant Golf Professional	48,635	67,095	1.00	1.00	1.00	1.00
2nd Assistant Golf Professional	44,113	60,857	0.00	1.00	1.00	1.00
<b>Total Personnel</b>			<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

*Note: All General Operations employees other than the Course Manager and Assistant Golf Professional are leased through a Professional Employer Organization*





## **Stormwater Fund**

The Stormwater Utility Fund is one of three enterprise funds in the City. Its purpose is to account for operations that are financed and operated in a manner similar to a private business enterprise – where the intent of the City Council is that the cost of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

The Stormwater Utility Fund is used to account for user fees charged per residential and commercial unit to enhance drainage of properties within the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance and debt service.

Accounting records for the Stormwater Utility Fund are maintained on the accrual basis.

## **STORMWATER FUND – IN BRIEF**

### **REVENUES**

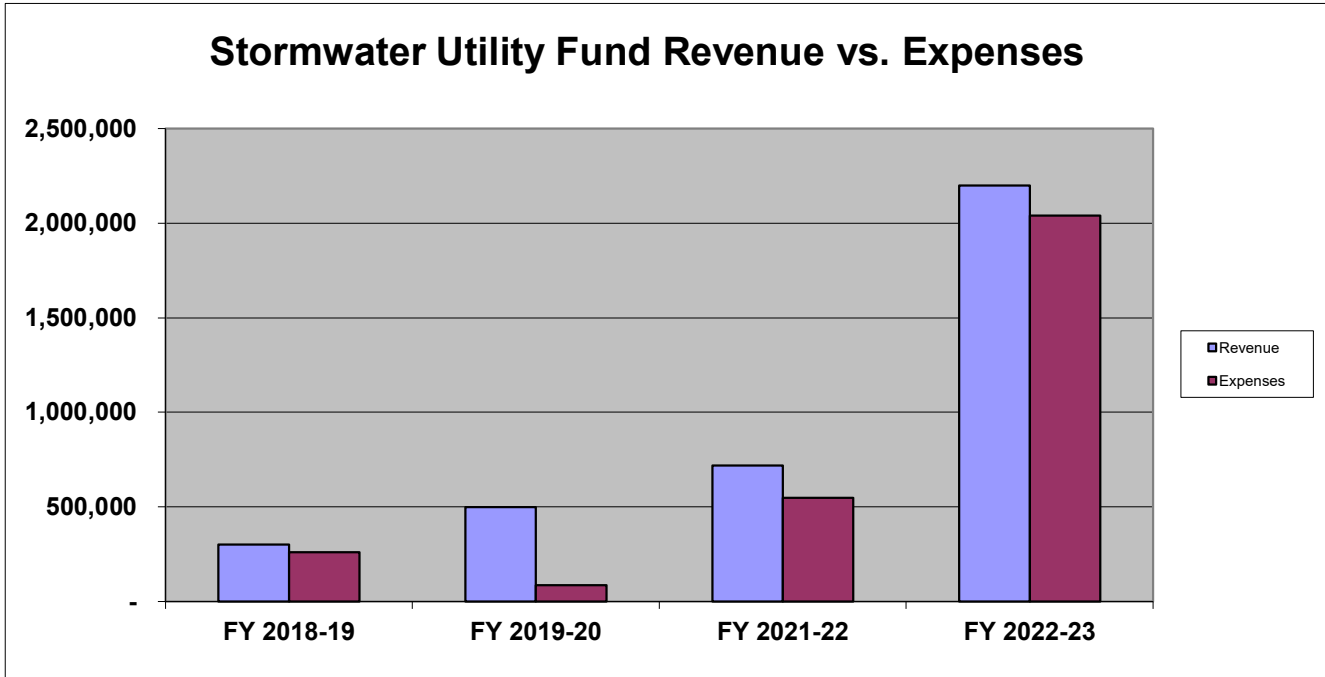
Stormwater revenue is projected at \$2,198,540 including \$1,500 in interest earnings. The overwhelming majority of the revenue is attributable to the City's allocation from the American Rescue Plan Act (ARPA) of 2021. The Act provided funds to state and local governments throughout the United States and may be used for various infrastructure projects.

### **EXPENSES**

Expenses are projected at \$2,090,175 including funds for a new zero turn mower, construction of a shed to house various equipment, a new pickup, a leaf/debris removal machine, installation of drainage structures on N Stewart Street, and funds for a major drainage and street reconstruction project on Ash Avenue (ARPA funding). A transfer of \$165,115 to the General Fund is also budgeted to cover personnel costs.

**City of Azle  
Stormwater Utility Fund  
Summary of Revenues and Expenses  
FY 2022-23**

	<u>Actual FY 2018-19</u>	<u>Actual FY 2019-20</u>	<u>Actual FY 2020-21</u>	<u>Budget FY 2021-22</u>	<u>Estimated FY 2021-22</u>	<u>Proposed FY 2022-23</u>	<u>CM Rec. FY 2022-23</u>	<u>Approved FY 2022-23</u>
<b>Beginning Balance</b>	216,570	174,379	503,423	588,996	588,996	591,662	591,662	591,662
<b>Revenue</b>								
Stormwater Fees	299,374	497,843	506,565	510,000	517,000	520,000	520,000	520,000
Interest Income	1,611	1,507	627	500	1,500	1,500	1,500	1,500
Miscellaneous Revenue	-	-	13,505	-	-	-	-	-
Intergovernmental Revenue	-	-	-	1,650,000	200,000	1,677,040	1,677,040	1,677,040
<b>Total Revenue</b>	<u>300,985</u>	<u>499,350</u>	<u>520,696</u>	<u>2,160,500</u>	<u>718,500</u>	<u>2,198,540</u>	<u>2,198,540</u>	<u>2,198,540</u>
<b>Expenses</b>								
Personnel Services	-	-	-	-	-	-	-	-
Supplies	6,745	6,502	7,699	10,263	10,263	10,263	10,263	10,263
Maintenance	10,916	22,877	12,982	16,140	16,140	16,140	16,140	16,140
Contractual Services	26,261	12,781	100,435	35,525	45,525	35,525	48,803	48,803
Capital Outlay	215,473	42,310	201,009	1,924,500	474,500	1,677,040	1,965,540	1,965,540
<b>Total Operating Expenses</b>	<u>259,395</u>	<u>84,472</u>	<u>322,124</u>	<u>1,986,428</u>	<u>546,428</u>	<u>1,738,968</u>	<u>2,040,746</u>	<u>2,040,746</u>
<b>Debt Service</b>	-	-	24,716	49,432	49,432	49,432	49,432	49,432
<b>Transfer to General Fund</b>	<u>83,781</u>	<u>85,834</u>	<u>88,283</u>	<u>119,974</u>	<u>119,974</u>	<u>129,126</u>	<u>165,115</u>	<u>165,115</u>
<b>Ending Balance</b>	174,379	503,423	588,996	593,662	591,662	872,676	534,909	534,909



<u>DEPARTMENT</u>	<u>STORMWATER FUND</u>	<u>ACCOUNT</u>
Stormwater		11-561

**PURPOSE STATEMENT:**

The mission of the Azle Stormwater Division is to effectively manage stormwater runoff while reducing or preventing pollutants from entering the watershed to the maximum extent practical while maintaining and enhancing the natural aesthetics of the drainage system.

**GOALS AND OBJECTIVES:**

- Protect life and health
- Minimize property losses
- Improve the City drainage system
- Protect and enhance the environment
- Encourage aesthetics
- Guide development
- Increase awareness of storm water issues throughout the City

**KEY POINTS OF PROPOSED BUDGET:**

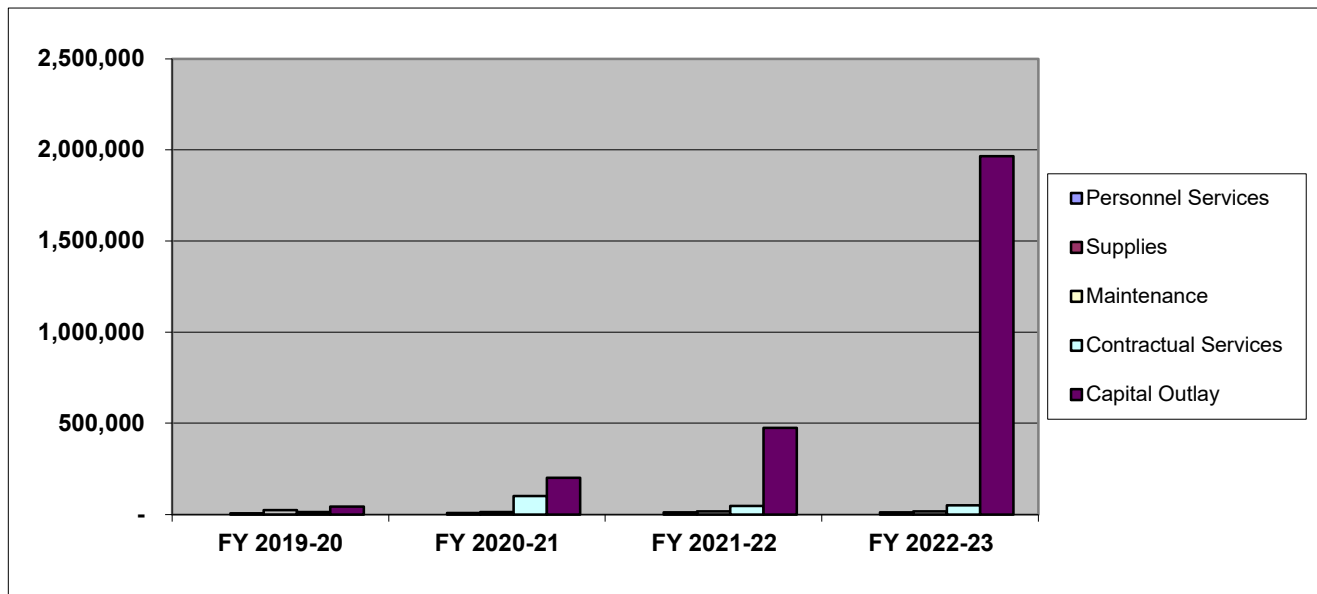
- Capital Outlay: Funding included to continue the Ash Street Drainage Project
  - Funding included to purchase a new zero-turn mower, construction of a shed for department equipment, a new pickup for the Stormwater Manager, and a leaf/debris removal machine.

**KEY INDICATORS OF PERFORMANCE:**

	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>
Percentage of storm drain inlets inspected and/or marked	25%	25%	25%
Percentage of outfalls receiving dry weather inspections	50%	50%	50%
Public educational meetings held/presentations	2	2	2
Number of attendees at meetings/presentations	200	200	200
Stream/Neighborhood Specific Cleanup	1	1	1
City Wide Cleanup	2	2	2
Household Hazardous Waste clean up events	2	2	2
Educational materials distributed to citizens	10,000	10,000	10,000

<u>DEPARTMENT</u>	<u>STORMWATER FUND</u>						<u>ACCOUNT</u>
Stormwater							11-561

<b>BUDGET SUMMARY:</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>	<b>CM Rec.</b>	<b>Budgeted</b>
Personnel Services	-	-	-	-	-	-	-
Supplies	6,745	6,502	7,699	10,263	10,263	10,263	10,263
Maintenance	10,916	22,877	12,982	16,140	16,140	16,140	16,140
Contractual Services	26,261	12,781	100,435	45,525	35,525	48,803	48,803
Capital Outlay	215,473	42,310	201,009	474,500	1,677,040	1,965,540	1,965,540
Debt Service	-	-	24,716	49,432	49,432	49,432	49,432
<b>Total</b>	<b>259,395</b>	<b>84,472</b>	<b>346,840</b>	<b>595,860</b>	<b>1,788,400</b>	<b>2,090,178</b>	<b>2,090,178</b>



<b><u>PERSONNEL:</u></b>			<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
	<b>Salary Range</b>		<b>Actual</b>	<b>Proposed</b>	<b>CM Rec.</b>	<b>Budgeted</b>
Stormwater Manager	65,175 - 89,914		0.00	0.00	0.00	0.00
Code Enforcement Officer	42,012 - 57,959		0.00	0.00	0.00	0.00

*Note: 50% of the personnel costs for the Stormwater Manager, two Code Enforcement Officers, and one Stormwater/Street Maintenance Worker are covered by an interfund transfer from the Stormwater Fund to the General Fund.*

<b>Total Personnel</b>	0.00	0.00	0.00	0.00
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## **Special Purpose Funds**

The Special Purpose Funds are used to account for resources associated with a specific purpose. The use of these funds is dedicated to specific purposes that are approved by voters within the city or created by ordinance approved by the City Council. The City of Azle currently has six special purpose funds: Street Maintenance Fund, Court Security Fund, Court Technology Fund, Hotel/Motel Tax Fund, Cable PEG Fee Capital Projects Fund, the Crime Control & Prevention District Fund, and the Municipal Development District Fund. The Crime Control & Prevention District and Municipal Development District budgets are approved by the City Council; however, they are adopted separately from this budget.

Revenues are derived primarily from taxes and/or fines and fees. The fund is accounted for on a modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when the liability is incurred.

## **SPECIAL PURPOSE FUNDS – IN BRIEF**

### **REVENUES**

Street Maintenance Fund revenue is projected at \$693,600 including interest earnings. This represents an increase of \$67,850 from the FY 2021-22 budget. The increase is based on recent trends in sales tax collections which have remained strong during the COVID-19 pandemic. The projected revenue added to the projected beginning balance of \$1,236,454 provides \$1,930,054 for various street reclamation and overlay projects in the coming year.

Revenues in the Court Security Fund are estimated for the year at \$11,000 which is an increase of \$2,000 from the FY 2021-22 budget. \$80 in interest revenue is also budgeted.

Court Technology Fund revenue is projected at \$9,500 which is an increase of \$1,500 from the FY 2021-22 budget. \$35 in interest revenue is also budgeted.

Hotel/Motel Tax Fund projected revenues are \$25,350 including interest earnings. Revenue projections are based on previous year occupancy rates.

Cable PEG Fee Capital Projects Fund projected revenue for FY 2022-23 is \$20,300 including interest revenue.

### **EXPENDITURES**

Street Maintenance Fund expenditures are projected at \$1,279,000 for various street reclamations and overlay projects including Green Way, Roe Street, Locust Street, Church Street, and Central Drive. The ending balance of the fund is projected at \$651,054. This represents a \$585,400 (47.3%) reduction in fund balance and is not expected to negatively impact operations.

Court Security Fund expenditures are projected at \$7,500 to cover overtime pay for police officers who act as bailiff during court proceedings

Court Technology Fund expenditures are projected at \$24,000 to cover computer system fees.

No expenditures are proposed in the Hotel/Motel Tax Fund for the coming fiscal year.

Cable PEG Fee Capital Projects Fund expenditures are projected at \$50,000 for the installation of a video camera and streaming system that will allow the City to stream its public meetings over the internet.

**CITY OF AZLE  
STREET MAINTENANCE FUND  
FY 2022-23**

The Street Maintenance Fund was established to account for a ¼-cent sales tax increase approved by voters in February, 2003. The purpose of the sales tax is to fund the maintenance and repairs of streets that were in existence at the time the tax was adopted.

The fund is accounted for on a modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when the liability is incurred.

**Street Maintenance Fund Summary**

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Estimated 2021-22	Proposed 2022-23	CM Rec'd 2022-23	Approved 2022-23
<b>Beginning Balance</b>	712,890	954,227	793,648	1,014,854	1,014,854	1,236,454	1,236,454	1,236,454
<b>Plus: Fund Revenue</b>								
Sales Tax	533,743	615,242	667,181	625,000	692,000	692,000	692,000	692,000
Interest	<u>4,650</u>	<u>4,280</u>	<u>592</u>	<u>750</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
<b>Total Resources Available</b>	<b>1,251,283</b>	<b>1,573,750</b>	<b>1,461,421</b>	<b>1,640,604</b>	<b>1,708,454</b>	<b>1,930,054</b>	<b>1,930,054</b>	<b>1,930,054</b>
<b>Less: Fund Expenditures</b>								
Reclamation Projects	259,906	743,132	394,950	495,200	360,000			
Green Way						77,000	77,000	77,000
Roe Street						192,000	192,000	192,000
Locust Street						195,000	195,000	195,000
Church Street						327,000	327,000	327,000
Central Drive						338,000	338,000	338,000
Misc. Street Overlay	16,139	24,801	30,666	115,000	77,000	115,000	115,000	115,000
Misc. Maintenance	<u>21,012</u>	<u>12,168</u>	<u>20,951</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
<b>Total Fund Expenditures</b>	<b>297,056</b>	<b>780,102</b>	<b>446,567</b>	<b>645,200</b>	<b>472,000</b>	<b>1,279,000</b>	<b>1,279,000</b>	<b>1,279,000</b>
<b>Ending Fund Balance</b>	<b>954,227</b>	<b>793,648</b>	<b>1,014,854</b>	<b>995,404</b>	<b>1,236,454</b>	<b>651,054</b>	<b>651,054</b>	<b>651,054</b>

**CITY OF AZLE  
COURT SECURITY FUND  
FY 2022-23**

The Court Security Fund was established by City Ordinance in 1995 under the authority of the Texas Code of Criminal Procedure, Article 102.017. Revenues are collected from a \$3.00 fee charged to all defendants convicted in Municipal Court. The purpose of the fee is to provide security services for any buildings housing the Municipal Court of the City of Azle.

The fund is accounted for on a modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when the liability is incurred.

**Court Security Fund Summary**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Proposed	2022-23 CM Rec'd	2022-23 Approved
<b>Beginning Balance</b>	137,313	140,678	29,929	38,239	38,239	41,819	41,819	41,819
<b>Plus: Fund Revenue</b>								
Court Security Fee	7,199	11,761	10,326	9,000	11,000	11,000	11,000	11,000
Interest	962	694	22	20	80	80	80	80
<b>Total Resources Available</b>	<b>145,474</b>	<b>153,132</b>	<b>40,277</b>	<b>47,259</b>	<b>49,319</b>	<b>52,899</b>	<b>52,899</b>	<b>52,899</b>
<b>Less: Fund Expenditures</b>								
Transfer to CIP for City Hall	-	120,000	-	-	-	-	-	-
Police Officer Overtime	4,796	3,204	2,038	7,500	7,500	7,500	7,500	7,500
<b>Total Fund Expenditures</b>	<b>4,796</b>	<b>123,204</b>	<b>2,038</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>Fund Balance</b>	<b>140,678</b>	<b>29,929</b>	<b>38,239</b>	<b>39,759</b>	<b>41,819</b>	<b>45,399</b>	<b>45,399</b>	<b>45,399</b>

**CITY OF AZLE  
COURT TECHNOLOGY FUND  
FY 2022-23**

The Court Technology Fund was established by City Ordinance in 2001 under the authority of the Texas Code of Criminal Procedure, Article 102.0172. Revenues are collected from a \$4.00 fee charged to all defendants convicted in Municipal Court. The purpose of the fee is to finance the purchase of technological enhancements for the Municipal Court of the City of Azle.

The fund is accounted for on a modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when the liability is incurred.

**Court Technology Fund Summary**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Proposed	2022-23 CM Rec'd	2022-23 Approved
<b>Beginning Balance</b>	62,920	57,476	18,340	21,130	21,130	19,665	19,665	19,665
<b>Plus: Fund Revenue</b>								
Court Technology Fee	9,599	11,662	8,891	8,000	9,500	9,500	9,500	9,500
Interest	520	297	9	10	35	35	35	35
<b>Total Resources Available</b>	<b>73,039</b>	<b>69,435</b>	<b>27,240</b>	<b>29,140</b>	<b>30,665</b>	<b>29,200</b>	<b>29,200</b>	<b>29,200</b>
<b>Less: Fund Expenditures</b>								
Transfer to CIP for City Hall	-	45,000	-	-	-	-	-	-
Minor Equipment	9,713	277	-	-	-	-	-	-
Computer System Fees	5,850	5,818	6,109	9,500	11,000	24,000	24,000	24,000
<b>Total Fund Expenditures</b>	<b>15,563</b>	<b>51,095</b>	<b>6,109</b>	<b>9,500</b>	<b>11,000</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>
<b>Fund Balance</b>	<b>57,476</b>	<b>18,340</b>	<b>21,130</b>	<b>19,640</b>	<b>19,665</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>

**CITY OF AZLE  
HOTEL/MOTEL TAX FUND  
FY 2022-23**

The Hotel/Motel Tax Fund was established by City Ordinance in 1994 under the authority of Chapter 351 of the Texas Tax Code. Revenues are collected from a seven percent tax levied upon the cost of occupancy of any room or space furnished by a hotel where the cost of occupancy is at the rate of \$2.00 or more per day. This tax is in addition to other occupancy taxes imposed by other government agencies. However, no taxes were collected in this fund until July 2005 when the first hotel opened in the City of Azle. The purpose of the tax is to benefit tourism and the hotel industry within the City.

The fund is accounted for on a modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when the liability is incurred.

**Hotel/Motel Tax Fund Summary**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Proposed	2022-23 CM Rec'd	2022-23 Approved
<b>Beginning Balance</b>	167,262	195,961	222,470	249,866	249,866	275,216	275,216	275,216
<b>Plus: Fund Revenue</b>								
Occupancy Taxes	27,664	25,474	27,121	24,000	25,000	25,000	25,000	25,000
Interest	1,035	1,034	275	250	350	350	350	350
<b>Total Resources Available</b>	<b>195,961</b>	<b>222,470</b>	<b>249,866</b>	<b>274,116</b>	<b>275,216</b>	<b>300,566</b>	<b>300,566</b>	<b>300,566</b>
<b>Less: Fund Expenditures</b>								
Promotion of Tourism	-	-	-	-	-	-	-	-
<b>Total Fund Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>	<b>195,961</b>	<b>222,470</b>	<b>249,866</b>	<b>274,116</b>	<b>275,216</b>	<b>300,566</b>	<b>300,566</b>	<b>300,566</b>

**CITY OF AZLE  
CABLE PEG FEE CAPITAL PROJECTS FUND  
FY 2022-23**

The Cable PEG Fee Capital Projects Fund was established in 2012 to properly account for the receipt of Cable PEG Fees. Chapter 66 of the Texas Utilities Code provides for funds, over-and-above franchise fees, to support public, educational, and governmental (PEG) access facilities to assist cities with providing PEG channel capacity. The funds are collected from an additional one percent of a provider's gross revenues. Permissible capital expenditures include all facilities and equipment that have a useful life of longer than one year and that are used for PEG access facilities to provide or enhance the provisioning of PEG channel capacity, programming, and transmissions for a governmental use.

The fund is accounted for on a modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when the liability is incurred.

**Cable PEG Fee Capital Projects Fund Summary**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Proposed	2022-23 CM Rec'd	2022-23 Approved
<b>Beginning Balance</b>	180,334	201,003	222,643	243,503	243,503	263,803	263,803	263,803
<b>Plus: Fund Revenue</b>								
PEG Fees	20,534	20,792	20,547	20,000	20,000	20,000	20,000	20,000
Interest	135	848	312	300	300	300	300	300
<b>Total Resources Available</b>	<b>201,003</b>	<b>222,643</b>	<b>243,503</b>	<b>263,803</b>	<b>263,803</b>	<b>284,103</b>	<b>284,103</b>	<b>284,103</b>
<b>Less: Fund Expenditures</b>								
Camera & Streaming System	-	-	-	40,000	-	50,000	50,000	50,000
<b>Total Fund Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Fund Balance</b>	<b>201,003</b>	<b>222,643</b>	<b>243,503</b>	<b>223,803</b>	<b>263,803</b>	<b>234,103</b>	<b>234,103</b>	<b>234,103</b>





## **Capital Projects Funds**

A capital expenditure is an expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: has an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belongs to one of the following categories: Land, Buildings, Structures & Improvements, Equipment; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and, is not readily susceptible to loss.

The Capital Projects Fund accounts for the acquisition of and construction of major capital facilities and equipment. These projects are financed with resources allocated to the Capital Projects Funds and with proceeds from general obligation bonds, revenue bonds, or certificates of obligation. The fund is accounted for on the modified accrual basis of accounting.

The Utility Capital Projects Fund accounts for the acquisition of and construction of major capital facilities and equipment. These projects are financed with resources allocated to the Capital Projects Funds and with proceeds from general obligation bonds, revenue bonds, or certificates of obligation. The fund is accounted for on the accrual basis of accounting.

**CITY OF AZLE  
CAPITAL PROJECTS FUND**

The Capital Projects Fund accounts for the acquisition of and construction of major capital facilities and equipment. These projects are financed with resources allocated to the Capital Projects Fund and with proceeds from general obligation bond and certificate of obligation sales.

The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

**Capital Projects Fund Summary**

	Proposed 2022-23	CM Rec'd 2022-23	Approved 2022-23
<b>Funding Resources - Beginning Balance</b>			
Prior Year Transfer from General Fund	298,699	298,699	298,699
Gas Well Royalties	245,000	245,000	245,000
MDD Projects	205,000	205,000	205,000
<b>Total Beginning Resources</b>	<b>748,699</b>	<b>748,699</b>	<b>748,699</b>
<b>Plus: Revenues</b>			
Gas Well Royalties	120,000	120,000	120,000
Transfer from General Fund	750,000	750,000	750,000
Transfer from MDD Fund	37,250	37,250	37,250
<b>Total Revenues</b>	<b>907,250</b>	<b>907,250</b>	<b>907,250</b>
<b>Less: Expenditures</b>			
Central Park Lighting Project	320,000	320,000	320,000
Shady Grove Park Lighting Project	150,000	150,000	150,000
<b>Total Expenditures</b>	<b>470,000</b>	<b>470,000</b>	<b>470,000</b>
<b>Ending Balance</b>			
Prior Year Transfer from General Fund	1,048,699	1,048,699	1,048,699
Gas Well Royalties	45,000	45,000	45,000
MDD Projects	92,250	92,250	92,250
<b>Total</b>	<b>1,185,949</b>	<b>1,185,949</b>	<b>1,185,949</b>

# City of Azle Capital Project Descriptions

1. Central Park/Shady Grove Park Lighting Projects

This project consists of the lighting of walking trails throughout Central Park and Shady Grove Park in Azle. The walking trails in these parks are quite dark at night. Lighting the trails will make it possible for park visitors to enjoy the trails later into the evening.

Cost: Central Park – \$320,000  
Shady Grove Park – \$150,000

Funding Source: Gas Well Royalties  
MDD Quality of Life Projects Transfers

Operating Budget Impact: The cost of utilities for the lights is expected to create a direct financial impact on the operating budget but is expected to be minor. No additional staff will be required. Current staff members will be involved with the project and they must dedicate time to oversee the project which does take staff time away from routine duties creating an indirect impact on the operating budget.

Department: Administration  
Finance  
Parks

**CITY OF AZLE  
WATER AND SEWER CAPITAL PROJECTS FUND**

The Water and Sewer Capital Projects Fund is used to account for the acquisition of and construction of major capital facilities and equipment used for the operation and maintenance of the City's water and sewer system. These projects are financed primarily with proceeds from revenue bonds and certificates of obligation.

The fund is accounted for on the accrual basis of accounting. Revenues are recorded when measurable and earned and expenses are recognized when a good or service is used.

**Water and Sewer Capital Projects Fund Summary**

		Proposed 2022-23	CM Rec'd 2022-23	Approved 2022-23
<b>Funding Resources</b>				
<b>Unrestricted Funding (UR)</b>				
Prior Year Bond and C.O. Funds		53,636	53,636	53,636
2017 SWIFT Fund Bond Issuance Proceeds		347,400	347,400	347,400
ARPA Funds		600,000	600,000	600,000
<b>Restricted Funding</b>				
Impact Fees - Water (IF-W)		1,562,247	1,562,247	1,562,247
Impact Fees - Sewer (IF-S)		1,609,425	1,609,425	1,609,425
<b>Total Resources</b>		<b>4,172,708</b>	<b>4,172,708</b>	<b>4,172,708</b>
<b>Less: Fund Expenses</b>				
<b>Emergency Process Generator and Onshore Pump Intake Station</b>	<b>UR</b>	<b>603,242</b>	<b>603,242</b>	<b>603,242</b>
<b>Meter Endpoint Upgrade</b>	<b>UR</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>
<b>Avondale Lift Station Upgrade CDBG Project</b>	<b>UR</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Water &amp; Wastewater Impact Fee Study Update</b>	<b>RF</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>Total Fund Expenditures</b>				
Unrestricted Funding		813,242	813,242	813,242
Impact Fees - Sewer		6,000	6,000	6,000
Impact Fees - Water		6,000	6,000	6,000
	<b>Total</b>	<b>825,242</b>	<b>825,242</b>	<b>825,242</b>
<b>Ending Balance</b>				
Prior Year Bond and C.O. Funds		-	-	-
2017 SWIFT Fund Bond Issuance Proceeds		177,400	177,400	177,400
ARPA Funds		-	-	-
Impact Fees - Sewer		1,603,425	1,603,425	1,603,425
Impact Fees - Water		1,556,247	1,556,247	1,556,247
	<b>Total</b>	<b>3,337,072</b>	<b>3,337,072</b>	<b>3,337,072</b>

## City of Azle Water and Sewer Capital Projects Fund Descriptions

### 1. Emergency Process Equipment Generator and Onshore Pump Intake Station

This project consists of providing the water treatment plant with an emergency generator with the ability to produce enough electricity to power all of the primary equipment necessary to safely treat incoming raw water and all essential monitoring and control equipment. In addition, this project will add a land-based, raw-water pump station. This will provide an alternative raw-water supply station that is independent of the current raw-water intake station in Eagle Mountain Lake. Should the current intake station ever need to be taken out of service for an extended period of time or experience a long-term failure then the land-based station could continue to supply the water plant with raw water for treatment and distribution.

Cost: \$603,242

Funding Source: Prior Year Bond and C.O. Funds  
ARPA Funds

Operating Budget Impact: No direct financial impact on the operating budget is expected as a result of this project. No additional staff will be required as a third-party contractor will be hired to perform the construction. Current staff members will be involved with the project and they must dedicate time to oversee the project which does take staff time away from routine duties creating an indirect impact on the operating budget.

Department: Administration  
Water Department

### 2. Meter Endpoint Upgrade

Staff was recently notified by the company that supplies water meters to the City that the 3G cellular signal the meters utilize to send meter readings to the City will be taken out of service by the various wireless companies sometime in the next 12 to 24 months. This requires upgrading the meters with new technology to enable the City to continue to receive meter readings electronically rather than Staff taking reading from each meter. The supplier will provide the equipment to the City at no charge but the labor required to complete the upgrade is the responsibility of the City. A contractor will be hired to perform the necessary labor.

Cost: \$170,000

Funding Source: Prior Year Bond and C.O. Funds  
2017 SWIFT Fund Bond Issuance Proceeds

Operating Budget Impact: No direct financial impact on the operating budget is expected as a result of this project. No additional staff will be required as a third-party contractor will be hired to perform the labor. Current staff members will be involved with the project and they must dedicate time to oversee the project which does take staff time away from routine duties creating an indirect impact on the operating budget.

Department: Administration  
Utility Maintenance Department

3. Avondale Lift Station Upgrade CDBG Project

This project consists of the upgrade of an existing lift station in the Avondale Avenue area. The existing lift station is near capacity. The upgrade will allow for future development in the area to connect to the City's wastewater system. The project was proposed and approved to be included in the Tarrant County Community Development Block Grant (CDBG) program and will be partially funded by the grant.

Cost: \$40,000 (City's portion)

Funding Source: Prior Year Bond Funds

Operating Budget Impact: No direct financial impact on the operating budget is expected as a result of this project. No additional staff will be required as a third-party contractor will be hired to perform the construction. Current staff members will be involved with the project and they must dedicate time to inspect the project which does take staff time away from routine duties creating an indirect impact on the operating budget.

Department: Administration  
Utility Maintenance

4. Water & Wastewater Impact Fee Study Update

This project consists of the regular five-year update to the City's Water and Wastewater Impact Fee Study.

Cost: \$12,000

Funding Source: Water Impact Fees  
Sewer Impact Fees

Operating Budget Impact: No direct financial impact on the operating budget is expected as a result of this project. No additional staff will be required as the City's consultant engineer will perform the update. Current staff members will be involved with the project and they must dedicate time to review the updated study which does take staff time away from routine duties creating an indirect impact on the operating budget.

Department: Administration  
Community Development



## **Salary Plan**

## City of Azle Salary Plan

Level	Job Title	Min per Year	Max per Year	1	2	3	4
16	Park Maintenance I	\$ 31,350	\$ 43,250	31,350	32,491	33,674	34,900
17	Kennel Technician	\$ 32,918	\$ 45,413	32,918	34,116	35,358	36,645
17	Lube Technician	\$ 32,918	\$ 45,413	32,918	34,116	35,358	36,645
17	Street Maintenance I	\$ 32,918	\$ 45,413	32,918	34,116	35,358	36,645
17	Library Assistant I	\$ 32,918	\$ 45,413	32,918	34,116	35,358	36,645
18	Park Maintenance II	\$ 34,564	\$ 47,684	34,564	35,822	37,126	38,477
18	Street Maintenance II	\$ 34,564	\$ 47,684	34,564	35,822	37,126	38,477
18	Utility Maintenance I	\$ 34,564	\$ 47,684	34,564	35,822	37,126	38,477
19	Permit Clerk	\$ 36,292	\$ 50,068	36,292	37,613	38,982	40,401
19	Park Maintenance III	\$ 36,292	\$ 50,068	36,292	37,613	38,982	40,401
19	Utility Billing Specialist	\$ 36,292	\$ 50,068	36,292	37,613	38,982	40,401
20	Court Clerk	\$ 38,106	\$ 52,570	38,106	39,493	40,931	42,420
20	Street Maintenance III	\$ 38,106	\$ 52,570	38,106	39,493	40,931	42,420
20	Utility Maintenance II	\$ 38,106	\$ 52,570	38,106	39,493	40,931	42,420
21	Property & Evidence Technician	\$ 40,012	\$ 55,200	40,012	41,468	42,978	44,542
21	Animal Control Officer	\$ 40,012	\$ 55,200	40,012	41,468	42,978	44,542
21	Water Plant Operator I	\$ 40,012	\$ 55,200	40,012	41,468	42,978	44,542
21	Wastewater Plant Operator I	\$ 40,012	\$ 55,200	40,012	41,468	42,978	44,542
22	Senior Utility Billing Specialist	\$ 42,012	\$ 57,959	42,012	43,541	45,126	46,769
23	Dispatcher	\$ 44,113	\$ 60,857	44,113	45,719	47,383	49,108
23	Code Enforcement Officer	\$ 44,113	\$ 60,857	44,113	45,719	47,383	49,108
23	Water Plant Operator II	\$ 44,113	\$ 60,857	44,113	45,719	47,383	49,108
23	Wastewater Plant Operator II	\$ 44,113	\$ 60,857	44,113	45,719	47,383	49,108
23	Utility Maintenance III	\$ 44,113	\$ 60,857	44,113	45,719	47,383	49,108
23	Food & Beverage Manager	\$ 44,113	\$ 60,857	44,113	45,719	47,383	49,108
23	2nd Assistant Golf Professional	\$ 44,113	\$ 60,857	44,113	45,719	47,383	49,108
24	Parks Crewleader	\$ 46,319	\$ 63,901	46,319	48,005	49,752	51,563
24	Streets Crewleader	\$ 46,319	\$ 63,901	46,319	48,005	49,752	51,563
25	Accounting Technician	\$ 48,635	\$ 67,096	48,635	50,405	52,240	54,142
25	Senior Dispatcher	\$ 48,635	\$ 67,096	48,635	50,405	52,240	54,142
25	Senior Administrative Assistant	\$ 48,635	\$ 67,096	48,635	50,405	52,240	54,142
25	Water Plant Operator III	\$ 48,635	\$ 67,096	48,635	50,405	52,240	54,142
25	Wastewater Plant Operator III	\$ 48,635	\$ 67,096	48,635	50,405	52,240	54,142
25	Assistant Golf Professional	\$ 48,635	\$ 67,096	48,635	50,405	52,240	54,142
25	Senior Code Enforcement Officer	\$ 48,635	\$ 67,096	48,635	50,405	52,240	54,142
26	HR Generalist	\$ 51,066	\$ 70,450	51,066	52,925	54,851	56,848
26	Executive Assistant	\$ 51,066	\$ 70,450	51,066	52,925	54,851	56,848
26	Librarian	\$ 51,066	\$ 70,450	51,066	52,925	54,851	56,848
27	Accountant	\$ 53,620	\$ 73,973	53,620	55,572	57,595	59,691
27	Dispatch/Records Manager	\$ 53,620	\$ 73,973	53,620	55,572	57,595	59,691
27	Firefighter/EMT	\$ 53,620	\$ 73,973	53,620	55,572	57,595	59,691
27	Animal Control Supervisor	\$ 53,620	\$ 73,973	53,620	55,572	57,595	59,691
28	Purchasing/Risk Manager	\$ 56,301	\$ 77,672	56,301	58,350	60,474	62,676
28	Utility Maintenance Crewleader	\$ 56,301	\$ 77,672	56,301	58,350	60,474	62,676
28	Chief Plant Operator	\$ 56,301	\$ 77,672	56,301	58,350	60,474	62,676
29	Police Officer	\$ 59,116	\$ 81,555	59,116	61,268	63,498	65,809
29	Chief Mechanic	\$ 59,116	\$ 81,555	59,116	61,268	63,498	65,809
30	Court Administrator	\$ 62,071	\$ 85,632	62,071	64,330	66,672	69,099
30	Utility Billing Manager	\$ 62,071	\$ 85,632	62,071	64,330	66,672	69,099
30	Firefighter/Paramedic	\$ 62,071	\$ 85,632	62,071	64,330	66,672	69,099
30	Marketing Specialist	\$ 62,071	\$ 85,632	62,071	64,330	66,672	69,099
30	Community Affairs/Crime Analyst	\$ 62,071	\$ 85,632	62,071	64,330	66,672	69,099
31	Assistant to the City Manager	\$ 65,175	\$ 89,914	65,175	67,547	70,006	72,554
31	Assistant Library Director	\$ 65,175	\$ 89,914	65,175	67,547	70,006	72,554
32	Police Corporal	\$ 68,434	\$ 94,410	68,434	70,925	73,507	76,182
32	Firefighter/Engineer	\$ 68,434	\$ 94,410	68,434	70,925	73,507	76,182
33	Golf Course Superintendent	\$ 71,855	\$ 99,130	71,855	74,471	77,181	79,991

## City of Azle Salary Plan

5	6	7	8	9	10	
36,170	37,486	38,851	40,265	41,731	43,250	16 Park Maintenance I
37,979	39,361	40,794	42,279	43,818	45,413	17 Kennel Technician
37,979	39,361	40,794	42,279	43,818	45,413	17 Lube Technician
37,979	39,361	40,794	42,279	43,818	45,413	17 Street Maintenance I
37,979	39,361	40,794	42,279	43,818	45,413	17 Library Assistant I
39,878	41,330	42,834	44,393	46,009	47,684	18 Park Maintenance II
39,878	41,330	42,834	44,393	46,009	47,684	18 Street Maintenance II
39,878	41,330	42,834	44,393	46,009	47,684	18 Utility Maintenance I
41,872	43,396	44,975	46,613	48,309	50,068	19 Permit Clerk
41,872	43,396	44,975	46,613	48,309	50,068	19 Park Maintenance III
41,872	43,396	44,975	46,613	48,309	50,068	19 Utility Billing Specialist
43,965	45,565	47,223	48,942	50,724	52,570	20 Deputy Court Clerk
43,965	45,565	47,223	48,942	50,724	52,570	20 Street Maintenance III
43,965	45,565	47,223	48,942	50,724	52,570	20 Utility Maintenance II
46,164	47,844	49,585	51,390	53,261	55,200	21 Property & Evidence Technician
46,164	47,844	49,585	51,390	53,261	55,200	21 Animal Control Officer
46,164	47,844	49,585	51,390	53,261	55,200	21 Water Plant Operator I
46,164	47,844	49,585	51,390	53,261	55,200	21 Wastewater Plant Operator I
48,471	50,235	52,064	53,959	55,923	57,959	22 Senior Utility Billing Specialist
50,895	52,748	54,668	56,658	58,720	60,857	23 Dispatcher
50,895	52,748	54,668	56,658	58,720	60,857	23 Code Enforcement Officer
50,895	52,748	54,668	56,658	58,720	60,857	23 Water Plant Operator II
50,895	52,748	54,668	56,658	58,720	60,857	23 Wastewater Plant Operator II
50,895	52,748	54,668	56,658	58,720	60,857	23 Utility Maintenance III
50,895	52,748	54,668	56,658	58,720	60,857	23 Food & Beverage Manager
50,895	52,748	54,668	56,658	58,720	60,857	23 2nd Assistant Golf Professional
53,440	55,386	57,402	59,491	61,656	63,901	24 Parks Crewleader
53,440	55,386	57,402	59,491	61,656	63,901	24 Streets Crewleader
56,112	58,155	60,272	62,466	64,739	67,096	25 Accounting Technician
56,112	58,155	60,272	62,466	64,739	67,096	25 Senior Dispatcher
56,112	58,155	60,272	62,466	64,739	67,096	25 Senior Administrative Assistant
56,112	58,155	60,272	62,466	64,739	67,096	25 Water Plant Operator III
56,112	58,155	60,272	62,466	64,739	67,096	25 Wastewater Plant Operator III
56,112	58,155	60,272	62,466	64,739	67,096	25 Assistant Golf Professional
56,112	58,155	60,272	62,466	64,739	67,096	25 Senior Code Enforcement Officer
58,917	61,062	63,284	65,588	67,975	70,450	26 HR Generalist
58,917	61,062	63,284	65,588	67,975	70,450	26 Executive Assistant
58,917	61,062	63,284	65,588	67,975	70,450	26 Librarian
61,864	64,116	66,449	68,868	71,375	73,973	27 Accountant
61,864	64,116	66,449	68,868	71,375	73,973	27 Dispatch/Records Manager
61,864	64,116	66,449	68,868	71,375	73,973	27 Firefighter/EMT
61,864	64,116	66,449	68,868	71,375	73,973	27 Animal Control Supervisor
64,957	67,321	69,772	72,312	74,944	77,672	28 Purchasing/Risk Manager
64,957	67,321	69,772	72,312	74,944	77,672	28 Utility Maintenance Crewleader
64,957	67,321	69,772	72,312	74,944	77,672	28 Chief Plant Operator
68,205	70,687	73,260	75,927	78,691	81,555	29 Police Officer
68,205	70,687	73,260	75,927	78,691	81,555	29 Chief Mechanic
71,614	74,221	76,922	79,722	82,624	85,632	30 Court Administrator
71,614	74,221	76,922	79,722	82,624	85,632	30 Utility Billing Manager
71,614	74,221	76,922	79,722	82,624	85,632	30 Firefighter/Paramedic
71,614	74,221	76,922	79,722	82,624	85,632	30 Marketing Specialist
71,614	74,221	76,922	79,722	82,624	85,632	30 Community Affairs/Crime Analyst
75,195	77,932	80,769	83,709	86,756	89,914	31 Assistant to the City Manager
75,195	77,932	80,769	83,709	86,756	89,914	31 Assistant Library Director
78,955	81,829	84,808	87,895	91,094	94,410	32 Police Corporal
78,955	81,829	84,808	87,895	91,094	94,410	32 Firefighter/Engineer
82,902	85,920	89,047	92,289	95,648	99,130	33 Golf Course Superintendent

## City of Azle Salary Plan

Level	Job Title	Min per Year	Max per Year	1	2	3	4
34	Parks Superintendent	\$ 75,448	\$ 104,086	75,448	78,194	81,041	83,990
34	Street/Stormwater Manager	\$ 75,448	\$ 104,086	75,448	78,194	81,041	83,990
34	Water Plant Superintendent	\$ 75,448	\$ 104,086	75,448	78,194	81,041	83,990
34	Wastewater Plant Superintendent	\$ 75,448	\$ 104,086	75,448	78,194	81,041	83,990
34	Utility Maintenance Superintendent	\$ 75,448	\$ 104,086	75,448	78,194	81,041	83,990
35	Police Sergeant	\$ 79,220	\$ 109,290	79,220	82,104	85,092	88,190
35	Firefighter/Lieutenant	\$ 79,220	\$ 109,290	79,220	82,104	85,092	88,190
36	HR Manager	\$ 83,182	\$ 114,756	83,182	86,210	89,348	92,600
36	Fire Marshal	\$ 83,182	\$ 114,756	83,182	86,210	89,348	92,600
36	Library Director	\$ 83,182	\$ 114,756	83,182	86,210	89,348	92,600
36	Golf Course Manager	\$ 83,182	\$ 114,756	83,182	86,210	89,348	92,600
37	City Secretary	\$ 87,341	\$ 120,494	87,341	90,520	93,815	97,230
37	Police Lieutenant	\$ 87,341	\$ 120,494	87,341	90,520	93,815	97,230
39	Assistant Finance Director	\$ 96,293	\$ 132,844	96,293	99,798	103,431	107,196
39	Assistant Fire Chief	\$ 96,293	\$ 132,844	96,293	99,798	103,431	107,196
43	Director of Finance	\$ 117,045	\$ 161,473	117,045	121,305	125,721	130,297
43	Director of Public Services	\$ 117,045	\$ 161,473	117,045	121,305	125,721	130,297
43	Director of Planning & Development	\$ 117,045	\$ 161,473	117,045	121,305	125,721	130,297
44	Police Chief	\$ 122,897	\$ 169,546	122,897	127,370	132,007	136,812
44	Fire Chief	\$ 122,897	\$ 169,546	122,897	127,370	132,007	136,812
47	Assistant City Manager	\$ 142,269	\$ 196,271	142,269	147,448	152,815	158,377

## City of Azle Salary Plan

5	6	7	8	9	10	
87,048	90,216	93,500	96,904	100,431	104,086	34 Parks Superintendent
87,048	90,216	93,500	96,904	100,431	104,086	34 Street/Stormwater Manager
87,048	90,216	93,500	96,904	100,431	104,086	34 Water Plant Superintendent
87,048	90,216	93,500	96,904	100,431	104,086	34 Wastewater Plant Superintendent
87,048	90,216	93,500	96,904	100,431	104,086	34 Utility Maintenance Superintendent
91,400	94,727	98,175	101,748	105,452	109,290	35 Police Sergeant
91,400	94,727	98,175	101,748	105,452	109,290	35 Firefighter/Lieutenant
95,971	99,464	103,085	106,837	110,726	114,756	36 HR Manager
95,971	99,464	103,085	106,837	110,726	114,756	36 Fire Marshal
95,971	99,464	103,085	106,837	110,726	114,756	36 Library Director
95,971	99,464	103,085	106,837	110,726	114,756	36 Golf Course Manager
100,769	104,437	108,239	112,179	116,262	120,494	37 City Secretary
100,769	104,437	108,239	112,179	116,262	120,494	37 Police Lieutenant
111,098	115,141	119,333	123,676	128,178	132,844	39 Assistant Finance Director
111,098	115,141	119,333	123,676	128,178	132,844	39 Assistant Fire Chief
135,040	139,955	145,050	150,330	155,802	161,473	43 Director of Finance
135,040	139,955	145,050	150,330	155,802	161,473	43 Director of Public Services
135,040	139,955	145,050	150,330	155,802	161,473	43 Director of Planning & Development
141,792	146,953	152,302	157,846	163,591	169,546	44 Police Chief
141,792	146,953	152,302	157,846	163,591	169,546	44 Fire Chief
164,142	170,117	176,309	182,727	189,378	196,271	47 Assistant City Manager



## GLOSSARY

### KEY BUDGET TERMS

**ACCRUAL BASIS OF ACCOUNTING:** A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

**AD VALOREM TAX:** A tax levied on taxable property (land, improvements and personal property) for the purpose of financing general operations of the City and debt service requirements.

**APPRAISED VALUE:** The market value of real and personal property located in the City as of January 1 each year, as determined by the Tarrant Appraisal District.

**APPROPRIATION:** The maximum level of spending for each fund and for each department as authorized annually by the City Council.

**BOND:** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

**BALANCED BUDGET:** A budget in which current revenues equal current expenditures.

**BUDGET:** A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for various municipal services.

**BUDGET CALENDAR:** The schedule of key dates or milestones that a government follows in the preparation and adoption of a budget.

**BUDGET MESSAGE:** A general discussion of the submitted budget presented in writing by the City Manager as a part of the budget document.

**CAPITAL OUTLAY:** An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: has an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belongs to one of the following categories: Land, Buildings, Structures & Improvements, Equipment; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and, is not readily susceptible to loss.

**CAPITAL PROJECT:** A specific and identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR):** Usually referred to by its abbreviation, this report summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance and (2) an operating statement that compares revenues and expenditures.

**CONTRACTUAL SERVICES:** Services purchased by the City such as utility services, insurance, maintenance contracts, outside consulting.

**CONSUMER PRICE INDEX (CPI):** An inflationary indicator that measures the change in the cost of a fixed basket of products and services, including housing, electricity, food, and transportation.

**COURT SECURITY FUND:** A Special Revenue (Purpose) Fund created to raise resources to be used for the expenditures incurred for the Municipal Court security. A specific portion from every fine paid is segregated for these purposes.

**COURT TECHNOLOGY FUND:** A Special Revenue (Purpose) Fund created to raise resources to be used for the expenditures incurred for the Municipal Court technology enhancement. A specific portion from every fine paid is segregated for these purposes.

**CRIME CONTROL AND PREVENTION DISTRICT (CCPD):** a district enacted by the approval of the voters in 2000. The district collects a quarter cent sales tax revenue. The district use resources to create programs devoted to crime prevention within the City. For budgetary and accounting purposes the district is treated as a Special Revenue (Purpose) Fund.

**DE MINIMIS TAX RATE:** the rate equal to the sum of the no-new-revenue maintenance and operations tax rate, the tax rate that will raise \$500,000, and the current interest and sinking rate. Cities in Texas are allowed to utilize this tax rate if their population is less than 30,000.

**DEBT SERVICE:** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**DEPARTMENT:** A major administrative division of the City which indicates overall responsibility for an operation or a group of related operations within a functional area.

**EFFECTIVE TAX RATE:** A rate which generates the same amount of revenues from property which is taxed in both years.

**ENCUMBRANCES:** Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated.

**ENTERPRISE FUND:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The following are the current Enterprise Funds for the City: Utility, Storm Water, and Golf Funds.

**EPA:** The Environmental Protection Agency.

**EXEMPT/EXEMPTION:** Amounts under state law that which are deducted from the appraised value of property for tax purposes. Tax rates are applied to the non-exempt portion of the appraised value to calculate the annual tax levy.

**EXPENDITURE:** Decreases in (use of) financial resources other than through interfund transfers. This term applies to all governmental type funds.

**EXPENSE:** A use of financial resources, denoted by its use in the enterprise funds, which is accounted for on a basis consistent with the private business accounting model (full accrual basis).

**FISCAL YEAR:** The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has specified October 1 to September 30 as its fiscal year.

**FRANCHISE FEE:** A fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas and cable television.

**FUND:** An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures.

**FUND BALANCE:** The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an “unreserved fund balance.”

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):** The body that sets accounting standards specifically for governmental entities at the state and local levels.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standards used by state and local governments for financial recording and reporting; established by the accounting profession through the Governmental Accounting Standards Board (GASB).

**GENERAL FUND:** The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, park and recreation, public works, and general administration.

**GENERAL OBLIGATION BONDS:** Bonds that finance public projects such as streets, municipal facilities, and park improvements. The repayment of these bonds is made from property taxes, and these bonds are backed by the full faith and credit of the issuing government.

**HMNW:** Harris Methodist Northwest Hospital.

**I & S RATE:** Interest & Sinking Rate. The portion of the City’s tax rate dedicated to the repayment of the City’s general obligation debt.

**M & O RATE:** Maintenance & Operations Rate. The portion of the City’s tax rate dedicated to funding the daily operations of the City accounted for in the General Fund.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING:** A form of accrual accounting in which (1) expenditures are recognized when the goods or services are received and (2) revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

**MUNICIPAL DEVELOPMENT DISTRICT:** a district enacted by the approval of the voters in May 2013. The district collects a half cent sales tax revenue on the Tarrant County side of the

City of Azle. The district use resources to fund economic development activities such as infrastructure projects, recreational or community facilities, or projects that create or expand business development within the City. For budgetary and accounting purposes the district is treated as a Special Revenue (Purpose) Fund.

**NO-NEW-REVENUE TAX RATE:** The tax rate that will raise the same amount of property tax revenue as the previous tax year.

**NON-DEPARTMENTAL:** Includes debt service, operating transfers between funds, and salary merit pool.

**OPERATING BUDGET:** A financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year). The “proposed budget” is the financial plan presented by the City Manager for consideration by the City Council, and the “adopted budget” is the financial plan ultimately approved and authorized by the City Council.

**ORDINANCE:** An authoritative command or order.

**PCAD:** Parker County Appraisal District.

**PER CAPITA DEBT:** Total tax supported debt outstanding divided by population.

**PERSONAL SERVICES:** Expenditures made for salaries and related benefit costs.

**POLICY:** A definite course of action adopted after a review of information and directed at the realization of goals.

**PROPOSED BUDGET:** The budget that has been prepared by the City Manager and submitted to the City Council for approval.

**RESERVE:** An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

**REVENUE BONDS:** Long term debt (bonds) the repayment of which is based upon pledged revenues from a revenue generating facility.

**REVENUES:** All amounts of money earned or received by the City from external sources.

**SCADA:** Supervisory Control and Data Acquisition. A computerized system that allows for the monitoring of a facility, such as a water treatment plant, from a remote sight.

**TAD:** Tarrant Appraisal District.

**TAX BASE:** The total property valuations on which each taxing entity levies its tax rates.

**TAX LEVY:** A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

**TAX RATE:** A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

**TAXABLE VALUE:** Estimated value of property on which ad valorem taxes are levied.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

**TCEQ:** The Texas Commission on Environmental Quality.

**VOTER-APPROVAL TAX RATE:** The highest tax rate the City may adopt without holding an election to see voter approval, unless the de minimis rate exceeds the voter-approval rate.





## **2022 Tax Rate Calculation Worksheet**

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Azle	817-444-2541
Taxing Unit Name	Phone (area code and number)
505 W Main Street, Azle TX 76020	www.cityofazle.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,235,008,747
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,235,008,747
4.	<b>2021 total adopted tax rate.</b>	\$ 0.646149 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. <b>Original 2021 ARB values:</b> ..... \$ 33,295,433	
	B. <b>2021 values resulting from final court decisions:</b> ..... - \$ 30,281,448	
	C. <b>2021 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 3,013,985
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. <b>2021 ARB certified value:</b> ..... \$ 7,639,535	
	B. <b>2021 disputed value:</b> ..... - \$ 916,744	
	C. <b>2021 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 6,722,791
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 9,736,776

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,244,745,523
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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 2022 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 209,152  <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 2,364,095  <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 2,573,247
11.	<b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  <b>A. 2021 market value:</b> ..... \$ 0  <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0  <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 2,573,247
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 108,482,495
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,133,689,781
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,325,325
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 0
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 7,325,325
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ 1,353,198,944  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____  <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0  <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 119,959,477  <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 1,233,239,467

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

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

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

<sup>8</sup> Tex. Tax Code § 26.03(c)

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>25,660,540</u></p> <p><b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>8,743,103</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>34,403,643</u></p>	
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>0</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>1,267,643,110</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>32,908,840</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>32,908,840</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>1,234,734,270</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.593271</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

**SECTION 2: Voter Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.582086</u> /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,244,745,523</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 7,245,489
31.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;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 2021. This line applies only to tax years preceding tax year 2021. . . . . + \$ 0</p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. . . . . - \$ 700,959</p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- \$ 0</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . \$ -700,959</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 6,544,530
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,234,734,270
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.530035/\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup></p> <p><b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup></p> <p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. . . . . \$ 0</p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. . . . . - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

<sup>22</sup> [Reserved for expansion]  
<sup>23</sup> Tex. Tax Code § 26.044  
<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose . . . . . \$ _____ 0</p> <p><b>B. 2021 indigent defense compensation expenditures.</b> 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ _____ 0</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ _____ 0</p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.530035 /\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ _____ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.530035 /\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.548586 /\$100

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ 0 /\$100
<b>42.</b>	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(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&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ <u>1,824,650</u></p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... – \$ <u>50,000</u></p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... – \$ <u>0</u></p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... – \$ <u>1,035,809</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ <u>738,841</u>
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>54,972</u>
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>683,869</u>
<b>45.</b>	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>100.00</u> %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... <u>99.51</u> %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... <u>100.16</u> %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... <u>100.07</u> %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>	<u>100.00</u> %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>683,869</u>
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,267,643,110</u>
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.053948</u> /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.602534</u> /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,267,643,110
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.593271 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.593271 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.602534 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.602534 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,267,643,110
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.602534 /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(i)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> Tex. Tax Code § 26.045(i)

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

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

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0/\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ _____ 0/\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ 0.602534/\$100

### SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ 0.530035/\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 1,267,643,110
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.039443/\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.053948/\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ _____ 0.623426/\$100

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

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

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

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.

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

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

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

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

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

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

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.646149/\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ 0/\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.646149/\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,133,689,781
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 7,325,325
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,234,734,270
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0/\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.602534/\$100


**SECTION 8: Total Tax Rate**



Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.593271/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.602534/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>49</u>	
<b>De minimis rate.</b> .....	\$ 0.623426/\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here**  Lawrence Bryant  
 Printed Name of Taxing Unit Representative

**sign here**    
 Taxing Unit Representative

August 1, 2022  
 Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)