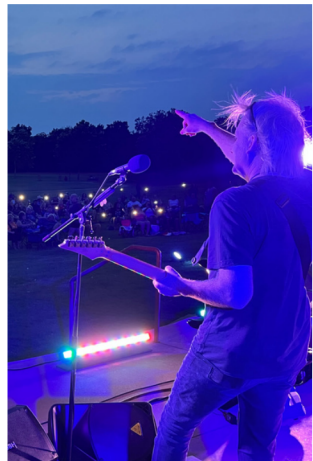




ANNUAL BUDGET



FY 2023-2024

City of Azle, Texas



ARK
ON, COUNTY CLERK





10/9/2023 4:07 PM

CITY OF AZLE, TEXAS FISCAL YEAR 2023-2024 BUDGET ADOPTED AUGUST 21, 2023

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 \$807,980, which is a 10.16 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 \$398,989.

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

FOR:	Alan Brundrett, Mayor	Derrick Nelson, Place 1
	Amy Estes, Place 2	Stacy Peek, Place 3
	Rouel Rothenberger, Place 5	Brian Conner, Place 6
AGAINST:	None	
PRESENT and not voting:	None	
ABSENT:	Randa Goode, Mayor Pro Tem	

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.5688744/100	\$0.6234260/100
No-New-Revenue Tax Rate:	\$0.5397410/100	\$0.5932710/100
No-New Revenue Maintenance & Operations Tax Rate:	\$0.4897372/100	\$0.5300350/100
Voter-Approval Tax Rate:	\$0.5535492/100	\$0.6025340/100
De Minimis Tax Rate:	\$0.5688744/100	\$0.6234260/100
Debt Rate:	\$0.0466712/100	\$0.0539480/100

Total debt obligation for the City of Azle secured by property taxes:
\$17,820,000



CITY OF AZLE, TEXAS

ANNUAL BUDGET

FOR

FISCAL YEAR OCTOBER 1, 2023 TO SEPTEMBER 30, 2024

AS SUBMITTED BY:

**THOMAS J. MUIR
CITY MANAGER**

AND

**LAWRENCE BRYANT
ASSISTANT CITY MANAGER**

ON

AUGUST 4, 2023

AND AS APPROVED BY THE CITY COUNCIL

ON

AUGUST 21, 2023

City of Azle, Texas
Budget for Fiscal Year 2023-2024
Table of Contents

Introduction

Table of Contents	i
City Council & Officials	iv
Distinguished Budget Presentation Award	v

Budget Message **1**

Community Information **9**

History of Azle	10
Miscellaneous Statistical Data	11
City of Azle Demographic Statistics	12
City of Azle 2023 Top Ten Taxpayers	13
Ad Valorem Tax Rate Comparisons	14

Budget Information **17**

Budget Calendar	18
Organizational Chart	19
Budget Process	20
Financial Policies	22
Charter – Article 9, Municipal Finance	30
Budget Related Ordinances	32

Budget Summaries **43**

All Operating Funds Summary	44
Revenue & Expenditure/Expense Comparisons	46
Authorized Personnel	48

General Fund **49**

General Fund – In Brief	50
General Fund Summary & Revenue Projections	53
Ad Valorem Analysis	61
Expenditure Summaries	65
Administration	74
City Secretary	76
Municipal Court	78
Mayor & Council	80
Human Resources	82
Economic Development	84
Finance & Accounting	86
Police Department	88
Ambulance	90
Fire Department	92

Animal Control	94
Code Enforcement	96
Maintenance	98
Street Department	100
Community Development	102
Parks & Recreation	104
Library	106
Public Buildings	108
Non-Department	110
Debt Service Fund	113
Debt Service Fund – In Brief	114
Summary of Revenues & Expenditures	115
Schedule and Description of Accounts	116
Overview of Debt Service Expenditures	117
Debt Service Schedules	118
Utility Fund	123
Utility Fund – In Brief	124
Utility Fund Summary and Revenue Projections	125
Utility Fund Expense Summaries	131
Utility Fund Transfers to the General Fund	138
Water Department	140
Wastewater Department	142
Utility Administration	144
Utility Non-Department	146
Utility Billing	148
Utility Maintenance	150
Utility Fund Debt Service	153
Golf Course Fund	161
Golf Course Fund – In Brief	162
Golf Course Fund Summary	165
Revenue Summary	166
Department Expense Summary	167
Category Expense Summary	168
Course Maintenance	170
Food & Beverage	172
General Operations	174
Stormwater Fund	177
Stormwater Fund – In Brief	178
Fund Summary & Revenue Projections	179
Stormwater Department	180
Special Purpose Funds	183
Special Purpose Funds – In Brief	184
Street Maintenance Fund	185
Court Security Fund	186

Court Technology Fund	187
Hotel/Motel Tax Fund	188
Cable PEG Fee Capital Projects Fund	189
Capital Projects Funds	191
Capital Project Fund Summary	192
Capital Project Descriptions	193
Water and Sewer Capital Project Fund Summary	194
Water and Sewer Capital Project Descriptions	195
Salary Plan	197
Glossary	203
2022 Tax Rate Calculation Worksheet	209
No-New-Revenue Tax Rate Worksheet	210
Voter-Approval Tax Rate Worksheet	212
Additional Sales and Use Tax Worksheet	216
Voter-Approval Tax Rate Adjustment for Pollution Control	216
Unused Increment Rate Worksheet	217
De Minimis Rate Worksheet	218
Emergency Revenue Rate Worksheet	218
Total Tax Rate	219

AZLE CITY COUNCIL

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

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Azle
Texas**

For the Fiscal Year Beginning

October 01, 2022

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, 2022**. 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 4, 2023

Honorable Mayor and
Members of the City Council
Azle, Texas



Staff is pleased to present the Fiscal Year 2023-24 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 2023-24.

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 2024-25 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 2023-24 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 Green Way, Roe St., Locust St., Church St., and Central Dr.
- Initiated a 12- to 18-month process to update and revise the Comprehensive Land Use Master Plan, which includes the Thoroughfare Plan and Parks Plan and a Downtown Plan will be included as well.
- Lowered the tax rate to \$0.623426.
- Maintained water and sewer rates.

Achieve excellence in city government services.

- Six (6) new positions were included – Marketing Specialist, Code Enforcement Officer, Community Affairs/Crime Analyst, Water Plant Operator II, Wastewater Plant Operator III and 2nd Golf Professional (Cross Timbers Golf Course).
- Moved the City to 7% retirement starting January 2023. 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 was at 6%, at a competitive disadvantage in recruiting and retaining employees.
- 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); and a leaf/debris removal machine (Stormwater/Street).
- Received the Government Finance Officers Association Distinguished Budget Presentation Award and Certificate of Excellence in Financial Reporting for the 20th

consecutive year, as well as the Award for Outstanding Achievement in Popular Annual Financial Reporting for the 7th consecutive year.

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

Promote livability and community pride.

- 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.
- Capital projects included a playground shade structure for Ash Creek Park, shade structures at Central Splash, trail lights at Central Park, new sidewalks on Kimbrough Road and Ash Avenue connecting sidewalks of other developments and Ash Avenue Drainage Improvement Project.
- Seasonal lights on City Hall and the Police Department.
- Expanded code enforcement efforts to improve the overall appearance of the City by adding an additional Code Enforcement Officer.
- 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 2023-24 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.
- 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 2023-24 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 \$264,361,012;
- New construction value of \$70,136,659;
- Increases are projected in sales taxes;
- All current service levels are maintained or expanded for FY 2023-24;
- Compensation plan is expanding with a 5% COLA, effective the first full pay period in October 2023. Step increases are also included;
- Completed moving the City to 7% retirement starting January 2023. This retirement level is the highest level of participation in the Texas Municipal Retirement System. Most cities were already at this level. This status put the City, which was at 6%, at a competitive disadvantage in recruiting and retaining employees.
- Three (3) new positions are included – Dispatch Supervisor (Police), Receptionist (Animal Control), and a Parks Maintenance Worker I;
- Equipment and fixture purchases include police pursuit vehicles (2); ambulances (3 – Fire); shoulder widening machine (Streets/Stormwater); mower (replacement – Parks); and a vacuum/sewer truck (Utility Maintenance);
- Capital projects include the Dunaway Lane Reconstruction Project, the Walnut Creek Lift Station Upgrade, the Walnut Creek Force Main Upgrade, the Avondale Lift State Project 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 Sandy Beach Rd., Scotland Ave., Oak St., Elm St. and Ash Ave.;
- Continue the update and revision of the Comprehensive Land Use Master Plan, which includes the Thoroughfare Plan and Parks Plan, as well as adding a Downtown Plan;
- Continue updating of computer systems and software;
- Lower the ad valorem property tax rate from the current rate of \$0.623426 to \$0.5688744, which will produce a total increase in property tax revenue of \$807,980 over the FY 2023-24 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 \$1,540,039,094 which is an increase of \$264,361,012 (20.72%) from last year's certified total of \$1,275,678,082. This increase includes \$70,136,659 in new construction.

A combined tax rate of \$0.5688744 per \$100 is proposed for FY 2023-24, with \$0.5222032 allocated to the General Fund for maintenance and operations (M&O) and \$0.0466712 allocated to debt service. The proposed rate is \$0.0545516 less than the FY 2022-23 adopted tax rate. The \$0.0466712 rate allocated to debt service will generate \$718,755. The \$0.5222032 rate

allocated to M&O will generate \$8,042,133. The proposed rate is 2.9133 cents above the no-new-revenue rate of \$0.539741 and 1.533 cents above the voter-approval rate of \$0.5535492.

General Fund

Revenues

The proposed General Fund budget provides for estimated revenues of \$16,756,883 during FY 2023-24. This reflects an increase of \$1,557,834 (10.25%), of which \$1,480,000 is grant revenue from Tarrant County (via their American Rescue Plan Act (ARPA) funds) compared to the FY 2022-23 amended budget. Transfers in the amount of \$1,188,381 bring total available revenues for operations to \$17,945,264.

General Fund revenue from current ad valorem taxes is projected to be \$8,042,133 in FY 2023-24.

Sales tax revenue is estimated at \$3,125,000 in FY 2023-24, which is the same amount as the amended FY 2022-23 budget. This estimate is based on recent trends in sales tax collections.

New construction building permits are estimated to be \$500,000 for FY 2023-24 which is \$250,000 more than the amended FY 2022-23 budget.

Franchise fees are projected at \$760,000 which the same amount as the FY 2022-23 budget.

Court fees are anticipated to be \$480,000 in FY 2023-24 which is \$5,000 more than the anticipated amount for FY 2022-23.

Within the General Fund, ad valorem taxes, sales taxes, franchise fees, ambulance and fire fees, court fees and development fees account for 82.19% of the total revenue.

Expenditures

The General Fund expenditure budget for FY 2023-24 is \$17,927,910. The proposed amount reflects an increase of \$395,667 (2.26%) from the FY 2022-23 amended budget. Including transfers in from other funds, revenues are projected to be \$17,354 over expenditures before transfers to other funds. The projected ending fund balance is \$6,642,974 or 37.05% of projected expenses.

Debt Service Fund

Total debt service for outstanding obligations is \$787,338. Along with Agent Fees, the total debt service cost is \$789,338. To finance this debt obligation, the budget provides for estimated ad valorem taxes of \$718,755, delinquent tax revenue, penalties & interest of \$48,000, and interest income of \$4000. A fund balance of \$81,947 is projected for the end of FY 2023-24. Again, the I&S portion of the tax rate is proposed at \$0.0466712.

Utility Fund

Revenues

Total Utility Fund revenues of \$10,763,636 have been projected for FY 2023-24. This reflects an increase of \$896,074 over the FY 2022-23 budget. The water and sewer rates are proposed to remain unchanged for FY 2023-24.

Expenses

Total expenses for the Utility Fund are projected at \$10,409,562. The transfer to the General Fund totals \$903,798. Total operating expenses for FY 2023-24, excluding debt service, have been proposed at \$9,142,172. The fund has a projected ending working capital of \$4,030,948.

Golf Course Fund

Revenues

Total revenue for FY 2023-24 is projected at \$1,964,500. This amount is based on a projected 40,000 rounds of golf played. Fee increases are proposed and will be presented under separate cover. 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 \$2,052,586, which is an increase of \$409,179 (24.9%) above the FY 2022-23 budget. This increase is mainly attributable to increased golf play. But there is also driving range renovation project which will be funded and performed over two (2) fiscal years, as well as several pieces of equipment and a kitchen renovation. 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. This year will be the third year of a 4-year reimbursement plan which calls for transfers to each fund in the amounts of \$110,000 and \$90,000, respectively.

Stormwater Utility Fund

Stormwater revenue is projected at \$572,500. Expenses are projected at \$335,556 and debt service of \$49,432 with a transfer to the General Fund of \$174,583.

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 \$800,000. The projected revenue, added to the projected beginning balance of \$737,464 provides \$1,537,464 for projects in the coming year. Street Maintenance Fund expenditures are projected at \$1,401,000 for the

reclamation of Sandy Beach Rd., Scotland Ave., Oak St., Elm St., and Ash Ave. and various overlays and maintenance. The ending balance in the Street Maintenance Fund is projected to be \$136,464.

Revenues in the Court Security Fund are estimated for the year at \$12,850. 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 \$10,500. Expenditures are projected at \$18,000 for court-related computer system fees. The ending balance is expected to be \$6,534.

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 \$25,000 for total available resources of \$331,001. 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 2023-24 is \$20,300. Typically, there have been no expenditures for this fund but funds were budgeted the past couple of years for cameras and a streaming system to enable on-line broadcasting of Council meetings. Staff has been evaluating cameras and systems, however, this fund cannot be used to purchase on-line/streaming devices and services. The local cable provider (Spectrum), as per their franchise with the City, is required to provide the City a channel on their platform but the City would have to create a considerable amount of additional content to broadcast on the channel. If the City were to stream Council meetings and replay them, funds from another source would need to be identified. Consequently, no expenditures are proposed for this fund for the coming fiscal year and the ending balance is expected to be \$305,225.

Capital Projects

A beginning balance of \$2,358,000, which includes a prior year transfer from the General Fund of \$2,048,000, is projected for this fund. Also included in this beginning balance is \$210,000 in gas royalties and \$100,000 from prior transfers from the Municipal Development District.

The Dunaway Lane Reconstruction Project will commence during FY 2023-24. The Project should be bid in spring 2024 with construction commencing in the summer. The Project is part of the 2021 Tarrant County Bond Program of which Tarrant County will contribute \$2,817,500. The City will fund the balance with a \$6,000,000 debt issuance in spring/summer 2024. The balance of the fund (\$2,755,500) will be used towards new City facilities including a new vehicle/equipment maintenance facility and completing the second phase of the Animal Control Center.

The Utility Capital Projects Fund consists of the Emergency Process Generator & Onshore Pump Intake Station Project for the Water Plant (\$260,000); the Walnut Creek Lift Station

Upgrade (\$550,000), the Walnut Creek Force Main Upgrade (\$1,500,000), the Avondale Lift Station Project – CDBG (\$150,000) and the Water System Fire Hydrant/Valve GIS Mapping (\$20,000). The ending balance is expected to \$3,176,000.

Summary

While the national and regional economies continue to recover, 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,



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 14,298 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 (2023 Estimate)..... 14,298
 Parks..... 4 with 89 acres of parkland
 Paved Streets..... 68 miles

Proportion of Tax Values

Residential Property..... 70.26%
 Commercial/Industrial/Other.....29.74%

Public Safety

Police

Police Chief..... 1
 Police Lieutenants.....2
 Police Sergeants..... 5
 Police Corporals..... 6
 Police Officers..... 14
 Community Affairs Specialist..... 1

Fire

Fire Chief 1
 Assistant Fire Chief 1
 Lieutenant/Paramedics.....3
 Engineer/Paramedics3
 Firefighter/Paramedics/EMTs 15
 Fire Marshal 1

Water Connections

Residential in City 5,289
 Commercial in City 511
 Residential outside City..... 394
 Commercial outside City 55
 Total..... 6,249

Wastewater Connections

Residential 5,039
 Commercial..... 382
 Total..... 5,421

Water Usage

Average Daily Usage 1,856,000 gallons
 Max. Storage Capacity 3.9 MM gallons

Infrastructure

Water Lines..... 133 miles
 Sewers Lines..... 68 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
Azle Manor Nursing Home	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
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%
2022	13,610	36,587	38.2	6,889	3.5%

Source: City of Azle Annual Comprehensive Financial Report for the year ended September 30, 2022

CITY OF AZLE 2023 TOP TEN TAXPAYERS

	TAXPAYER	TYPE OF BUSINESS	2023 ASSESSED VALUATION
1	TFG Reata West LLC	Multi-Family Housing	\$ 33,417,367
2	CSL Azle 2016 LLC	Assisted Living Facility	28,000,000
3	SMC Azle LLC	Residential Rental Community	23,000,000
4	Walmart	Discount Retailer	20,353,227
5	IMS/RS3 Holdings LLC	Manufacturing	11,876,589
6	Azle Manor Inc/Eagle Crest	Assisted Living Facility	11,149,567
7	Tri-County Electric Co-Op Inc	Electric Utility	9,011,710
8	Shady Azle LLC	Multi-Family Housing	7,701,878
9	Korcha LLC	Multi-Family Housing	6,400,000
10	LNR AIV LLC	Home Construction	4,638,364
	Top Ten Total Taxable Value		155,548,702

Source: Tarrant Appraisal District and Parker County Appraisal District

Note: The value of properties that lie in both Tarrant County and Parker County were combined for presentation in this table.

2023 Ad Valorem Tax Rate Comparison Tarrant County and Parker County Cities

<u>City</u>	<u>Tax Rate</u>	<u>M&O Rate</u>	<u>I&S Rate</u>
Everman	1.03608000	0.77171700	0.26436300
Forest Hill	0.72409400	0.72409400	0.00000000
Kennedale	0.70619000	0.50927300	0.19691700
Blue Mound	0.68174500	0.63109800	0.05064700
Fort Worth	0.67250000	0.52500000	0.14750000
Sansom Park	0.66788600	0.52772500	0.14016100
White Settlement	0.66723300	0.54785500	0.11937800
River Oaks	0.66021000	0.58243300	0.07777700
Grand Prairie	0.66000000	0.42876900	0.23123100
Mansfield	0.65929300	0.43616400	0.22312900
Burleson	0.63250000	0.44020000	0.19230000
Dalworthington Gardens	0.61185400	0.52842300	0.08343100
Pelican Bay	0.59689100	0.59689100	0.00000000
Crowley	0.59489000	0.45973400	0.13515600
Mineral Wells	0.59390000	0.56125681	0.03264319
Arlington	0.58980000	0.40800000	0.18180000
Hurst	0.58115000	0.49557200	0.08557800
Watauga	0.57020000	0.35971000	0.21049000
Pantego	0.57000000	0.41793400	0.15206600
Azle	0.56887440	0.52220320	0.04667120
Haltom City	0.56728300	0.37183100	0.19545200
Benbrook	0.56500000	0.52600000	0.03900000
Richland Hills	0.52268900	0.36170000	0.16098900
Saginaw	0.49876900	0.26395900	0.23481000
Bedford	0.49572600	0.35183100	0.14389500
Lakeside	0.49350000	0.49350000	0.00000000
North Richland Hills	0.48938900	0.31358300	0.17580600
Westover Hills	0.47631100	0.36750000	0.10881100
Westworth Village	0.47500000	0.33954900	0.13545100
Springtown	0.46608700	0.31568800	0.15039900
Eules	0.45750000	0.36269700	0.09480300
Trophy Club	0.41546900	0.31567000	0.09979900
Weatherford	0.39900000	0.30350000	0.09550000
Willow Park	0.39759700	0.18872500	0.20887200
Flower Mound	0.38730000	0.34834400	0.03895600
Aledo	0.38311300	0.25132800	0.13178500
Lake Worth	0.38055700	0.18622100	0.19433600
Reno	0.36617300	0.28740100	0.07877200
Haslet	0.34263800	0.29729400	0.04534400
Southlake	0.31900000	0.26400000	0.05500000
Keller	0.31200000	0.26040300	0.05159700
Roanoke	0.30803900	0.16966500	0.13837400
Millsap	0.28000000	0.28000000	0.00000000
Colleyville	0.26099100	0.25139900	0.00959200
Edgecliff Village	0.25184600	0.25184600	0.00000000
Grapevine	0.25056000	0.13632800	0.11423200
Westlake	0.16788000	0.09117000	0.07671000
Sanctuary	0.15000000	0.15000000	0.00000000

Source: Tarrant Appraisal District and Parker County Appraisal District

2023 Ad Valorem Tax Rate Comparison Tarrant County and Parker County Cities

<u>City</u>	<u>M&O Rate</u>
Everman	0.77171700
Forest Hill	0.72409400
Blue Mound	0.63109800
Pelican Bay	0.59689100
River Oaks	0.58243300
Mineral Wells	0.56125681
White Settlement	0.54785500
Dalworthington Gardens	0.52842300
Sansom Park	0.52772500
Benbrook	0.52600000
Fort Worth	0.52500000
Azle	0.52220320
Kennedale	0.50927300
Hurst	0.49557200
Lakeside	0.49350000
Crowley	0.45973400
Burleson	0.44020000
Mansfield	0.43616400
Grand Prairie	0.42876900
Pantego	0.41793400
Arlington	0.40800000
Haltom City	0.37183100
Westover Hills	0.36750000
Eules	0.36269700
Richland Hills	0.36170000
Watauga	0.35971000
Bedford	0.35183100
Flower Mound	0.34834400
Westworth Village	0.33954900
Springtown	0.31568800
Trophy Club	0.31567000
North Richland Hills	0.31358300
Weatherford	0.30350000
Haslet	0.29729400
Reno	0.28740100
Millsap	0.28000000
Southlake	0.26400000
Saginaw	0.26395900
Keller	0.26040300
Edgecliff Village	0.25184600
Colleyville	0.25139900
Aledo	0.25132800
Willow Park	0.18872500
Lake Worth	0.18622100
Roanoke	0.16966500
Sanctuary	0.15000000
Grapevine	0.13632800
Westlake	0.09117000

Source: Tarrant Appraisal District and Parker County Appraisal District

2023 Ad Valorem Tax Rate Comparison Tarrant County and Parker County Cities

<u>City</u>	<u>I&S Rate</u>
Everman	0.26436300
Saginaw	0.23481000
Grand Prairie	0.23123100
Mansfield	0.22312900
Watauga	0.21049000
Willow Park	0.20887200
Kennedale	0.19691700
Haltom City	0.19545200
Lake Worth	0.19433600
Burleson	0.19230000
Arlington	0.18180000
North Richland Hills	0.17580600
Richland Hills	0.16098900
Pantego	0.15206600
Springtown	0.15039900
Fort Worth	0.14750000
Bedford	0.14389500
Sansom Park	0.14016100
Roanoke	0.13837400
Westworth Village	0.13545100
Crowley	0.13515600
Aledo	0.13178500
White Settlement	0.11937800
Grapevine	0.11423200
Westover Hills	0.10881100
Trophy Club	0.09979900
Weatherford	0.09550000
Euless	0.09480300
Hurst	0.08557800
Dalworthington Gardens	0.08343100
Reno	0.07877200
River Oaks	0.07777700
Westlake	0.07671000
Southlake	0.05500000
Keller	0.05159700
Blue Mound	0.05064700
Azle	0.04667120
Haslet	0.04534400
Benbrook	0.03900000
Flower Mound	0.03895600
Mineral Wells	0.03264319
Colleyville	0.00959200
Forest Hill	0.00000000
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

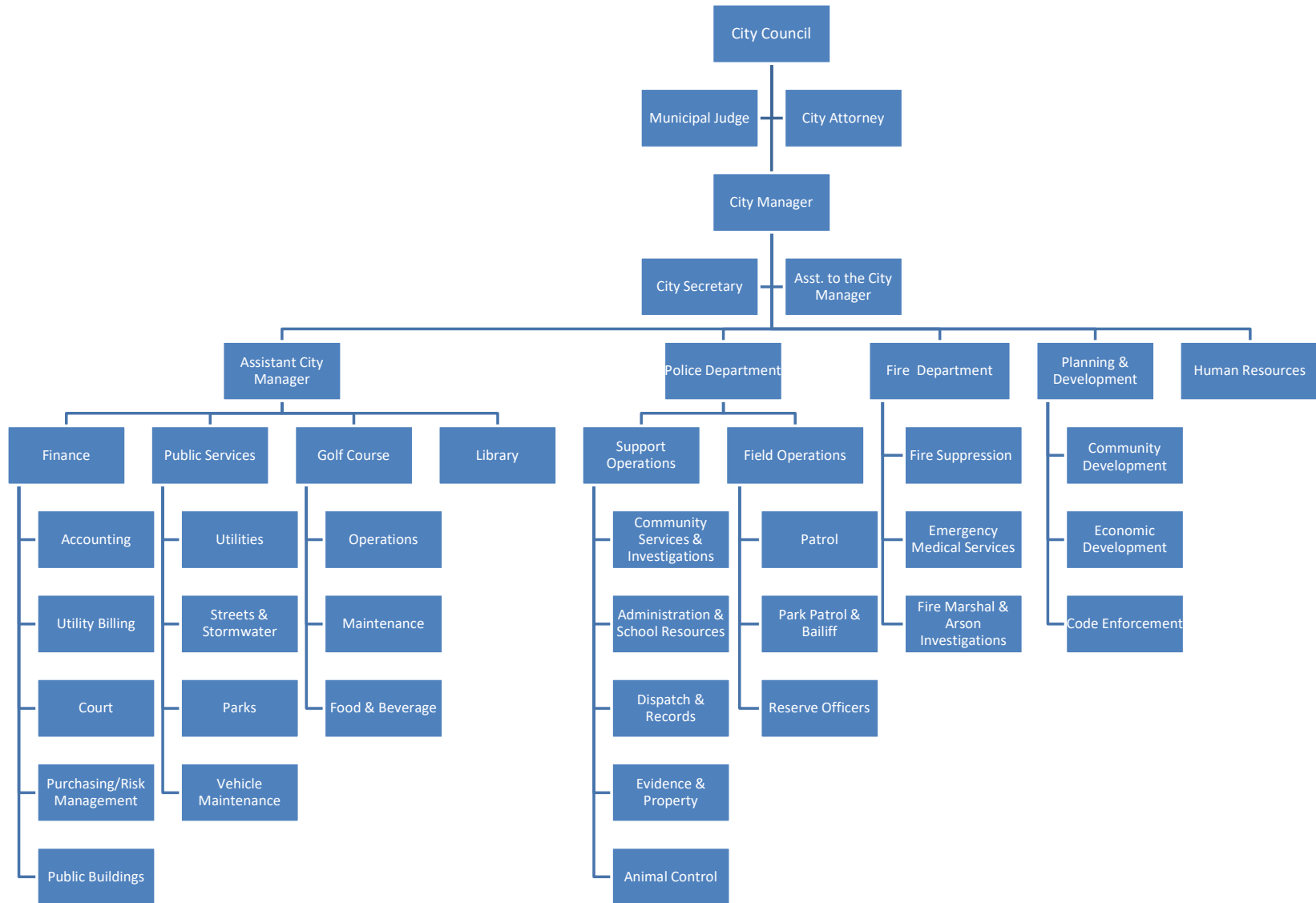


Budget Information

City of Azle FY 2023-24 Budget Calendar

Date	Responsibility	Event
April 3rd	ACM/Departments	Budget Kickoff
May 5th	Departments	FY 2022-23 Estimates and Mid-Year Explanations Due FY 2023-24 Proposed Budgets Due
May 8th - May 12th	Finance/Administration	Review Mid-Year Estimates and Preliminary Budgets
May 15th - May 26th	City Mgr./Departments	Budget Meetings
May 29th - June 16th	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 21st	City Manager/ACM	Preliminary Proposed Budget Filed with City Secretary and Posted to City's Website
July 25th	TAD/PCAD	Receipt of Certified Tax Roll
July 25th - July 28th	Finance Director/ACM	Calculate No-New-Revenue, Voter-Approval, and de Minimis Tax Rates
July 25th - Aug 5th	City Manager	City Manager Makes Final Budget Decisions
July 28th	City Manager/ACM	Submit No-New-Revenue Tax Rate, Voter-Approval Tax Rate, and de Minimis Tax Rate to the City Council
July 31st	Council/Staff	Record 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 3rd	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 1st
August 3rd	Council/Staff	Post No-New-Revenue Tax Rate, Voter-Approval Tax Rate, and de Minimis Tax Rate to the City's Website
August 4th	Finance Director/ACM	Submit Rate Calculation Worksheets to Tarrant County and Parker County Tax Assessor - Collector
August 8th	Council/Staff	Budget Workshop (72 hour notice required)
August 14th	Council/Staff	Public Hearings - Budget, Tax Rate, and Water/Sewer Rates Vote to Consider Budget Adoption on August 21, 2023 Announce the Date, Time, and Place of Vote on Tax Rate
August 21st	City Council	Adopt Budget Vote to Ratify Any Tax Increase Reflected in the Budget Adopt Tax Rate Adopt Water/Sewer Rates
August 22nd	Assistant City Manager	Post Notice of Adopted Tax Rate to City Website Upload Adopted Tax Rate to Tarrant Appraisal District and Parker Count Appraisal District Databases Send Tax Rate Ordinance to Tarrant County Tax Assessor

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 City 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 25th. 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. 2023-11

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, 2023, AND TERMINATING SEPTEMBER 30, 2024, 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 ORDAINED BY THE CITY COUNCIL OF THE CITY OF AZLE, TEXAS, THAT:

SECTION I.

The appropriation for the period of time beginning October 1, 2023, and ending September 30, 2024, shall be distributed among the various funds established incident thereto as follows:

(a)	General Fund	\$ 17,927,910
(b)	Debt Service Fund	\$ 789,338
(c)	Utility Fund	\$ 11,313,360
(d)	Golf Course	\$ 2,252,586
(e)	Stormwater Fund	\$ 559,571
(f)	Street Maintenance Fund	\$ 1,401,000
(g)	Court Security Fund	\$ 7,500
(h)	Court Technology Fund	\$ 18,000
(i)	Hotel/Motel Tax Fund	\$ 0
(j)	Cable PEG Fee Fund	\$ 0
(k)	Capital Projects Fund	\$ 8,500,000
(l)	Water & Sewer Capital Projects Fund	\$ 2,480,000
(m)	Crime Control & Prevention District Fund	\$ 764,426

(n)	Municipal Development District Fund	\$ <u>526,573</u>
	TOTAL ALLOCATION OF ALL FUNDS	\$ 46,540,264

SECTION II.

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 III.

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 IV.

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 V.

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 VI.

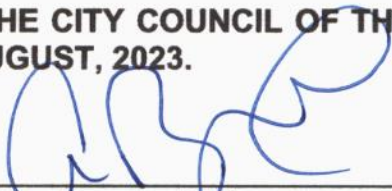
Should any part, portion, section or provision of this ordinance be declared to be invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion or judgement shall in no way affect the remaining parts, portions, sections or provisions of this ordinance which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

SECTION VII.

This ordinance shall take effect and shall be in full force and effect from and after the


date of its passage.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF
AZLE, TEXAS, ON THIS THE 21ST DAY OF AUGUST, 2023.**



Alan Brundrett, Mayor

ATTEST:



Yael Forgey, City Secretary

ORDINANCE NO. 2023-12

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, 2023 AND ENDING SEPTEMBER 30, 2024, AND PROVIDING FOR THE INTEREST AND SINKING FUNDS FOR THE TAX YEAR 2023 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 14, 2023 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 2023-2024 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 2023, a tax at the rate of \$0.5688744 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>\$0.5222032</u>
Interest and Sinking Fund	<u>\$0.0466712</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 6.63 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-47.28.

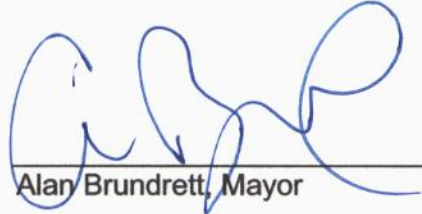
SECTION 3

All taxes collected by the City of Azle, Texas, shall be payable on October 1, 2023, 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 21ST DAY OF AUGUST, 2023.**



Alan Brundrett, Mayor

ATTEST:



Yael Forgey, City Secretary

ORDINANCE NO. 2023-13

AN ORDINANCE AMENDING APPENDIX A OF THE AZLE MUNICIPAL CODE (2023), 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 2023-2024:

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 2023-2024:

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 2023-2024:

- (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.

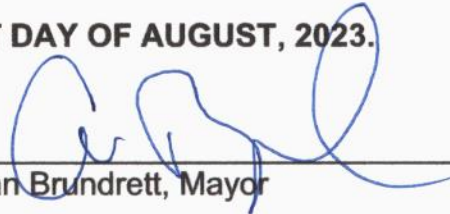
It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if

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, 2023.

PASSED AND APPROVED ON THIS 21ST DAY OF AUGUST, 2023.



Alan Brundrett, Mayor

ATTEST:



Yael Forgey, City Secretary



Budget Summaries

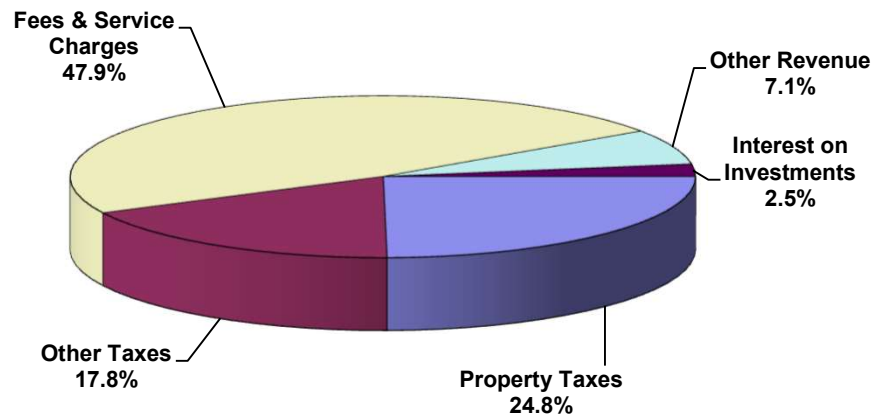
**Combined Summary of Operating Revenues and Expenditures/Expenses
FY 2023-2024**

DESCRIPTION	GOVERNMENTAL FUNDS			
	GENERAL FUND	DEBT SERVICE FUND	STREET MAINT. FUND	SPECIAL PURPOSE FUNDS
BEGINNING BALANCE	6,625,620	140,530	737,464	659,636
<u>REVENUES</u>				
Taxes	12,049,133	726,755	775,000	18,000
License and Permits	657,000			
Park Revenues	30,000			
Fines & Fees - Police	507,700			
Fines & Fees - Other	28,050			42,000
Charges for Services	750,000			
Miscellaneous	126,000			
Interest on Investments	500,000	4,000	25,000	8,650
Intergovernmental Revenue	2,109,000			
Water Charges & Fees				
Sewer Charges & Fees				
Sanitation Charges & Fees				
Golf Course Charges & Fees				
Stormwater Fees				
TOTAL REVENUES	16,756,883	730,755	800,000	68,650
TRANSFERS FROM OTHER FUNDS	1,188,381			
<u>EXPENDITURES / EXPENSES</u>				
Personnel Services	11,952,292			7,500
Supplies	983,631			
Maintenance	550,360		1,401,000	
Contractual Services	2,541,375			18,000
Capital Outlay	1,900,252			
Debt Service		789,338		
TOTAL EXPENDITURES/EXPENSES	17,927,910	789,338	1,401,000	25,500
REVENUE OVER (UNDER) EXPENDITURES/EXPENSES	17,354	(58,583)	(601,000)	43,150
TRANSFERS TO OTHER FUNDS	-			
ENDING BALANCE	6,642,974	81,947	136,464	702,786

**Combined Summary of Operating Revenues and Expenditures/Expenses
FY 2023-2024**

PROPRIETARY FUNDS					
UTILITY FUND	GOLF COURSE FUND	STORM WATER FUND	TOTAL ALL FUNDS	ALL FUNDS 2022-23	ALL FUNDS 2021-22
4,885,672	768,157	704,667	14,521,746	17,122,462	16,126,420
			13,568,888	12,774,449	11,823,319
			657,000	527,550	1,341,718
			30,000	30,000	24,115
			507,700	504,850	476,256
			70,050	82,300	43,758
			750,000	725,000	808,776
10,000	1,500		137,500	203,937	318,739
195,000	28,000	27,500	788,150	805,650	155,148
			2,109,000	4,228,871	1,302,058
5,123,600			5,123,600	5,123,600	5,011,369
2,947,000			2,947,000	2,890,000	2,842,558
2,693,036			2,693,036	2,588,778	2,430,633
	1,935,000		1,935,000	1,856,000	1,803,663
		545,000	545,000	540,000	527,729
10,968,636	1,964,500	572,500	31,861,924	32,880,985	28,909,839
90,000			1,278,381	1,178,093	1,039,756
2,389,391	510,473		14,859,656	13,699,172	11,350,683
451,942	325,125	10,263	1,770,961	1,724,570	1,633,956
929,751	37,500	16,140	2,934,751	3,021,681	1,658,865
4,624,888	616,207	59,153	7,859,623	7,476,259	6,960,666
746,200	434,000	250,000	3,330,452	5,189,383	2,183,891
1,267,390	130,568	49,432	2,236,728	2,620,636	2,625,736
10,409,562	2,053,873	384,988	32,992,171	33,731,701	26,413,797
649,074	(89,373)	187,512	148,134	327,377	3,535,798
903,798	200,000	174,583	1,278,381	2,928,093	2,539,756
4,630,948	478,784	717,596	13,391,499	14,521,746	17,122,462

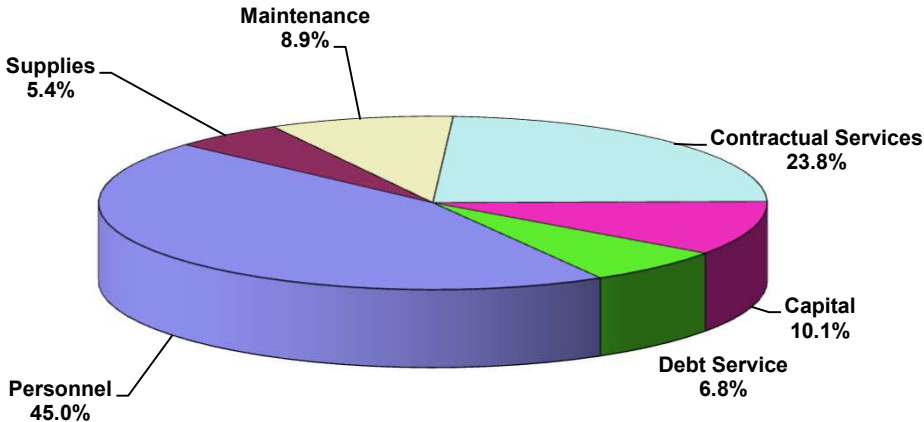
PROJECTED REVENUES FY 2023-2024



ALL FUNDS

Property Taxes	\$	7,902,817
Other Taxes		5,666,071
Fees & Service Charges		15,258,386
Other Revenue		2,246,500
Interest on Investments		788,150
	\$	31,861,924

BUDGETED EXPENDITURES/EXPENSES FY 2023-2024



ALL FUNDS

Personnel	\$	14,859,656
Supplies		1,770,961
Maintenance		2,934,751
Contractual Services		7,859,623
Capital		3,330,452
Debt Service		2,236,728
		2,236,728
	\$	32,992,171

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

	FY 2021-22		FY 2022-23		FY 2023-24	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
GENERAL FUND						
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	3.00
Human Resources	2.00	-	2.00	-	2.00	-
Economic Development	-	-	0.33	-	0.33	-
Finance & Accounting	5.00	-	5.00	-	5.00	-
Police Department	40.00	-	41.00	-	39.00	-
Ambulance	12.00	-	12.00	-	-	-
Fire Department	12.00	-	12.00	-	24.00	-
Animal Control	3.00	2.00	5.00	-	6.00	-
Code Enforcement	1.00	-	2.00	-	2.00	-
Maintenance	2.00	-	2.00	-	2.00	-
Street Department	7.00	-	7.00	-	7.00	-
Community Development	2.50	2.00	2.50	2.00	2.50	2.00
Parks & Recreation	5.00	-	5.00	-	6.00	-
Library	7.00	4.00	7.00	4.00	7.00	4.00
SUBTOTAL	104.50	10.00	108.83	8.00	108.83	9.00
UTILITY FUND						
Water Production	6.50	-	7.00	-	7.00	-
Wastewater Treatment	6.50	-	7.00	-	7.00	-
Utility Maintenance	10.00	-	10.00	-	10.00	-
Utility Administration	-	-	1.00	-	1.00	-
Utility Billing	2.00	-	3.00	-	3.00	-
SUBTOTAL	25.00	-	28.00	-	28.00	-
GOLF COURSE FUND						
General Operations	2.00	-	3.00	-	3.00	-
Course Maintenance	1.00	-	1.00	-	1.00	-
Food & Beverage	1.00	-	1.00	-	1.00	-
SUBTOTAL	4.00	-	5.00	-	5.00	-
CRIME CONTROL & PREVENTION DISTRICT						
Public Safety	3.00	1.00	3.00	1.00	2.00	1.00
Fire Marshal	-	-	-	1.00	-	1.00
SUBTOTAL	3.00	1.00	3.00	1.00	2.00	1.00
MUNICIPAL DEVELOPMENT DISTRICT						
Economic Development	0.50	-	1.17	-	1.17	-
SUBTOTAL	0.50	-	1.17	-	1.17	-
TOTAL CITY EMPLOYEES	137.00	11.00	146.00	9.00	145.00	10.00



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.

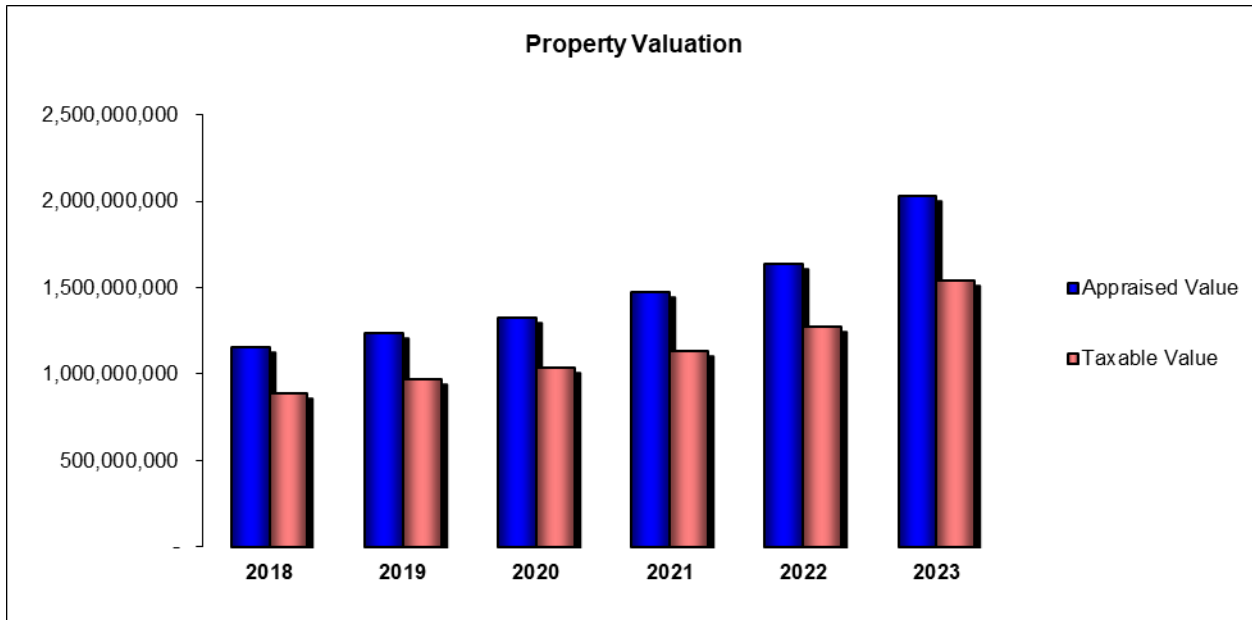
Revenues are derived primarily from property taxes, sales taxes, franchise fees, service fees and development related fees.

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

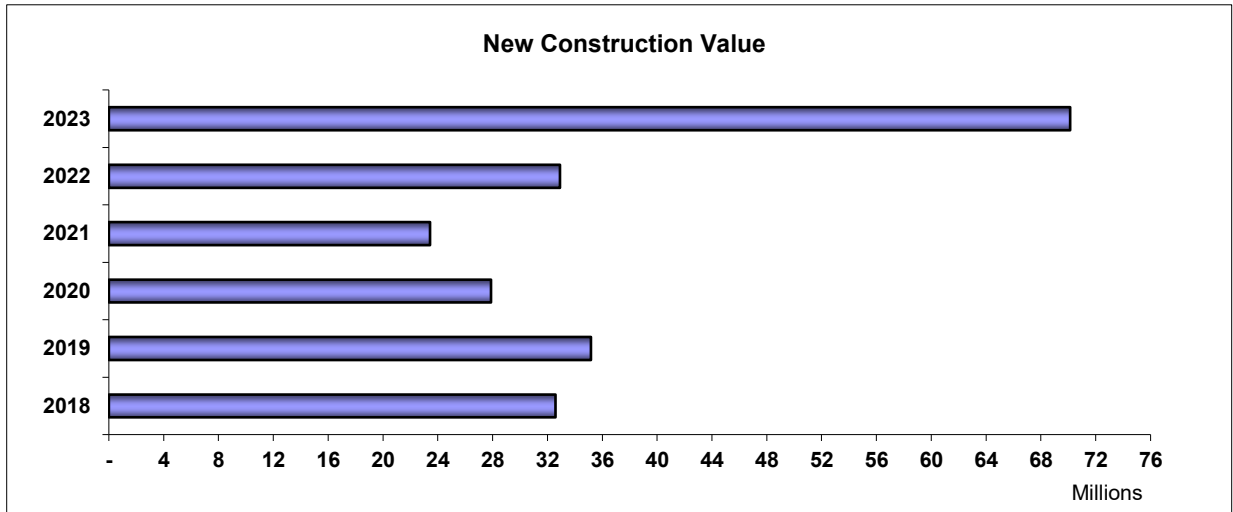
REVENUES

The General Fund budget provides for estimated revenues of \$16,756,883 during FY 2023-24. This reflects an increase of \$1,557,834 (10.2%) over the adopted FY 2022-23 budget. The majority of General Fund revenue is comprised of the various taxes levied by the City, totaling 71.9% of all fund revenue. This year's General Fund ad valorem tax levy is projected to be \$8,042,133, which is an increase of \$823,184 (11.4%) over last year's budgeted levy and is derived from a net taxable value of \$1,540,039,094. 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 25th each year. Net taxable values increased \$264,361,012 over the 2022 values and approximately one fourth of the increase (26.5%) is attributable to new construction. The City's adopted tax rate of \$0.5688744 per \$100 is \$0.0545516 less than the FY 2022-23 adopted tax rate. This year's rate is \$0.0291334 above the no-new-revenue tax rate and is \$0.0153252 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.

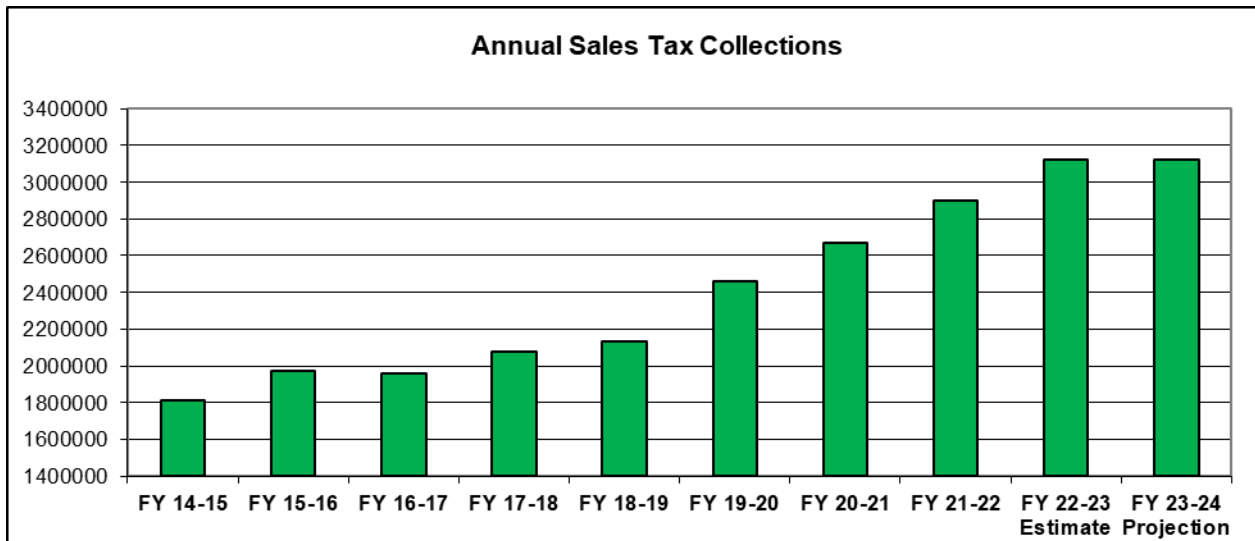


In addition to the natural appreciation of property values over time, much of the increase during the timeframe shown in the chart above is attributable to the value of new construction added to the City's tax base. Residential and commercial construction projects have been active in the City resulting in the addition of \$222,105,322 in new value since tax year 2018 with \$70,136,659 of that total added in 2023 alone. Over the last few years, businesses such as QuikTrip, Discount Tire, and Katie's Car Wash have made an investment in the City and hundreds of new homes have been built. However, that trend is expected to slow over the next year as rising interest rates and other economic factors have negatively impacted the number of new home construction starts in the City. New construction building permit revenue is estimated at \$500,000 in FY 2023-24, which is a decrease of \$450,000 from the FY 2022-23 budget. The

next chart is a graphical representation of new construction added to the City's tax base since 2018.



Sales tax revenue is estimated at \$3,125,000 in FY 2023-24, which is an increase of \$355,000, or 12.8%, over the adopted FY 2022-23 budget and is based on recent trends in sales tax collections. Sales tax collections have been robust over the last several years and serve as a testament to the City's business-friendly environment. The next chart is a graphical representation of sales tax collections since FY 2014-15. With the exception of FY 2016-17, sales tax collections in the City of Azle have steadily increased over the last decade, even during the COVID-19 pandemic.



Interest earnings are estimated at \$500,000 in FY 2023-24, which is an increase of \$445,000 over the FY 2022-23 budget. This increase is the result of rising interest rates on the City's invested cash reserves.

Total Intergovernmental revenue is estimated at \$2,109,000 in FY 2023-24, which is an increase of \$135,000 (6.8%) over FY 2022-23. The majority of this revenue stream is grant

revenue from Tarrant County Emergency Services District No. 1 for the purchase of replacement ambulances. In addition, the City of Azle has entered into an interlocal agreement to provide police dispatch and jail service to the City of Pelican Bay for \$60,000 annually.

General Fund revenue will be supplemented by \$1,188,381 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 \$232,616. 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 2023-24 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 2023-24 is \$17,927,910. This is an increase of \$1,429,434 (8.7%) over the adopted FY 2022-23 budget and will maintain or improve current service and staffing levels. Factors driving this increase include the purchase of vehicles, equipment purchases for the Street Department, funding for an update to the City's comprehensive master plan and thoroughfare plan. New positions in this budget include a Dispatch Supervisor in the Police Department, a Receptionist for the Animal Shelter, and an additional Parks Maintenance Worker. Funding for employee step increases and a 5% market adjustment to the City's pay plan is included in this budget. Also included in personnel costs are additional funds for anticipated increases in health and dental insurance.

Revenues and transfers from other funds are expected to exceed expenditures by \$17,354. This results in a projected unreserved fund balance of \$6,642,974 or 37.1% of projected fund expenditures. This amount exceeds the City's stated goal of an unreserved fund balance equal to four (4) months of operating expenditures.

**General Fund
Summary & Revenue Projections**

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

	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Estimated FY 2022-23
BEGINNING BALANCE	7,621,640	8,426,362	8,327,353	8,327,353
REVENUES				
TAXES	9,620,268	10,272,910	10,843,949	11,229,449
LICENSES & PERMITS	883,518	1,341,718	1,051,500	527,550
PARK REVENUES	11,995	24,115	11,000	30,000
FINES AND FEES - POLICE	426,439	476,256	439,350	504,850
FINES AND FEES - OTHER	41,271	43,758	26,050	40,300
SERVICES	593,015	808,776	725,000	725,000
MISCELLANEOUS	280,168	356,552	128,200	683,437
INTERGOVERNMENTAL	982,378	879,889	1,974,000	2,751,831
TOTAL REVENUES	12,839,051	14,203,974	15,199,049	16,492,417
TRANSFERS FROM OTHER FUNDS	757,251	949,756	1,088,093	1,088,093
EXPENDITURES				
ADMINISTRATION	545,386	575,641	612,600	624,100
CITY SECRETARY	107,123	131,391	140,831	140,831
MUNICIPAL COURT	197,336	214,539	228,624	233,624
MAYOR & COUNCIL	45,224	47,231	59,143	54,143
HUMAN RESOURCES	183,254	217,299	279,682	279,682
ECONOMIC DEVELOPMENT	8,188	8,547	129,356	129,356
FINANCE & ACCOUNTING	554,693	606,894	700,298	700,298
POLICE	3,859,222	3,868,012	4,257,530	4,291,128
AMBULANCE	1,635,212	1,509,243	2,928,377	3,528,377
FIRE	2,189,937	1,501,900	1,763,391	1,969,591
ANIMAL CONTROL	295,602	329,027	526,027	543,027
CODE ENFORCEMENT	77,202	83,105	214,476	214,476
MAINTENANCE	146,143	161,532	184,256	184,256
STREETS	458,677	482,390	631,652	735,652
COMMUNITY DEVELOPMENT	450,496	639,685	773,371	523,371
PARKS & RECREATION	591,615	1,833,938	933,943	1,167,821
LIBRARY	741,242	776,760	893,966	906,557
PUBLIC BUILDINGS	250,457	296,037	265,819	330,819
NON-DEPARTMENTAL	454,571	469,570	975,134	975,134
TOTAL EXPENDITURES	12,791,580	13,752,740	16,498,476	17,532,243
REVENUE OVER/(UNDER) EXPENSES	804,722	1,400,990	(211,334)	48,267
TRANSFERS TO OTHER FUNDS	-	1,500,000	750,000	1,750,000
ENDING BALANCE	8,426,362	8,327,353	7,366,019	6,625,620

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

Proposed FY 2023-24	CM Rec. FY 2023-24	Approved FY 2023-24
6,625,620	6,625,620	6,625,620
12,049,133	12,049,133	12,049,133
657,000	657,000	657,000
30,000	30,000	30,000
507,700	507,700	507,700
28,050	28,050	28,050
750,000	750,000	750,000
576,000	626,000	626,000
629,000	2,109,000	2,109,000
15,226,883	16,756,883	16,756,883
1,088,093	1,188,381	1,188,381
607,600	636,671	636,671
140,831	148,476	148,476
229,124	251,636	251,636
54,143	69,193	69,193
276,224	333,500	333,500
63,026	186,868	186,868
700,298	757,175	757,175
4,257,530	4,539,747	4,539,747
-	-	-
3,491,218	5,394,199	5,394,199
421,998	542,505	542,505
173,476	173,702	173,702
178,357	209,194	209,194
568,427	650,734	650,734
571,221	579,530	579,530
745,803	978,548	978,548
893,966	1,015,806	1,015,806
265,819	327,819	327,819
<u>945,134</u>	<u>1,132,607</u>	<u>1,132,607</u>
14,584,195	17,927,910	17,927,910
1,730,781	17,354	17,354
-	-	-
8,356,401	6,642,974	6,642,974

GENERAL FUND-REVENUE

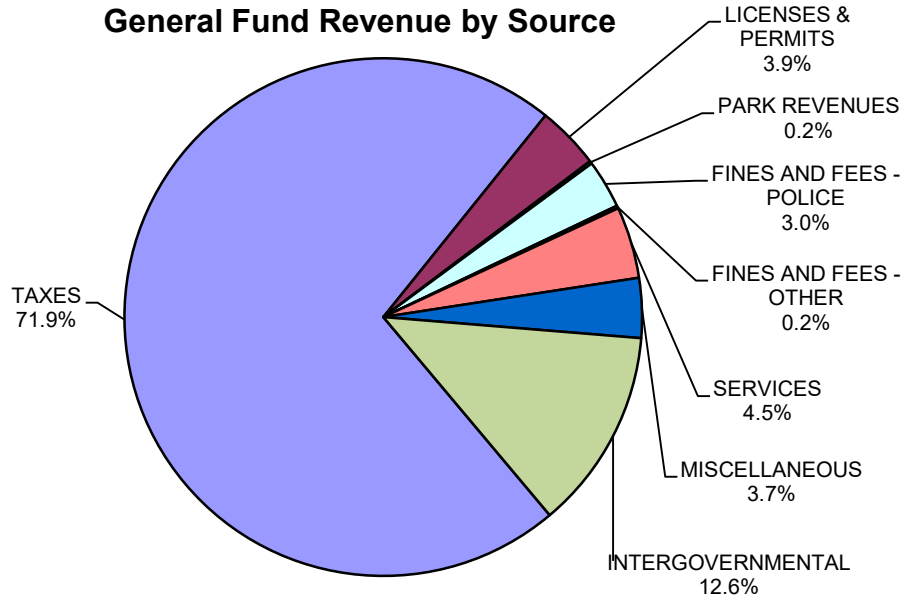
Acct #	DESCRIPTION	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22
7310	AD VALOREM TAX	5,443,575	5,907,937	6,452,072
7311	PENALTY & INTEREST	41,466	44,976	46,367
7312	DELINQUENT TAXES	24,725	43,848	38,181
7313	SALES TAX	2,460,968	2,668,725	2,902,581
7315	MIXED DRINK TAX	33,456	32,227	47,603
7316	FRANCHISE TAX	767,379	922,555	786,106
	TOTAL TAXES	8,771,568	9,620,268	10,272,910
7518	FIRE PERMITS/INSPECTIONS	-	-	365
7519	PLAN REVIEW FEES	20,192	14,205	33,616
7520	OCCUPATIONAL LICENSES	6,740	3,990	5,480
7521	FEES & MISC. PERMITS	4,970	6,530	6,206
7522	KENNEL FEES - ANIMALS	20,342	18,685	19,202
7523	NEW CONSTRUCTION BLDG PERMITS	263,713	371,331	673,949
7524	BUILDING PERMITS	85,928	69,639	110,640
7525	INSPECTION FEES	131,720	392,579	484,959
7526	LICENSES RENEWAL	4,235	4,315	1,805
7527	ANIMAL LICENSES & PERMITS	1,753	1,569	3,907
7528	GARAGE SALE PERMITS	455	675	1,590
	TOTAL LICENSES AND PERMITS	540,047	883,518	1,341,718
7530	ASH CREEK RENTAL CENTER	5,145	-	-
7532	ASH CREEK PARK CLASSES	5,237	-	-
7535	SHADY GROVE BALL FIELDS	6,650	6,065	15,421
7536	PARKS - OTHER FEES	2,400	5,930	8,694
	TOTAL PARK REVENUES	19,432	11,995	24,115
8035	THWARTING COMPULSARY ATTEND.	78	38	-
8038	ADMINISTRATION OF JUSTICE	4,295	6,907	9,307
8040	FINES-TEEN COURT	640	420	550
8041	MUNICIPAL COURT FINES	461,217	397,691	446,852
8042	POLICE REPORT COPIES	1,044	3,152	850
8043	STATE COURT FEES	19,898	15,675	15,993
8046	SURCHARGE	2,974	2,556	2,704
	TOTAL FINES AND FEES - POLICE	490,147	426,439	476,256
8048	FINES & FEES - LIBRARY	15,344	14,679	16,999
8049	ZONING & PLANNING FEES	17,045	19,903	18,546
8050	VARIANCE FEES	-	325	11
8052	COPIES - OTHER	458	9	63
8055	MOWING/OTHER ABATEMENT REV.	16,451	6,356	8,139
	TOTAL OTHER FINES AND FEES	49,298	41,271	43,758
9550	AMBULANCE FEES	646,216	593,015	808,776
	TOTAL SERVICES	646,216	593,015	808,776
9610	INTEREST INCOME	110,084	45,374	97,414
9821	INSURANCE CLAIM REVENUE	72,981	100,738	53,923
9853	GRANT REVENUE	696,740	-	-
9861	EAGLE MTN LEASE - FIRE DEPT	6,000	6,000	6,000

Budget FY 2022-23	Estimated FY 2022-23	Proposed FY 2023-24	CM Rec. FY 2023-24	Approved FY 2023-24	Acct #
7,218,949	7,218,949	8,042,133	8,042,133	8,042,133	7310
35,000	36,500	40,000	40,000	40,000	7311
35,000	49,000	40,000	40,000	40,000	7312
2,770,000	3,125,000	3,125,000	3,125,000	3,125,000	7313
35,000	40,000	42,000	42,000	42,000	7315
750,000	760,000	760,000	760,000	760,000	7316
10,843,949	11,229,449	12,049,133	12,049,133	12,049,133	
1,000	1,000	1,000	1,000	1,000	7518
12,500	50,000	15,000	15,000	15,000	7519
6,000	5,000	5,000	5,000	5,000	7520
5,000	11,500	6,000	6,000	6,000	7521
16,000	18,000	19,000	19,000	19,000	7522
950,000	250,000	500,000	500,000	500,000	7523
50,000	150,000	100,000	100,000	100,000	7524
5,000	36,400	5,000	5,000	5,000	7525
3,000	1,600	1,600	1,600	1,600	7526
2,000	2,750	3,000	3,000	3,000	7527
1,000	1,300	1,400	1,400	1,400	7528
1,051,500	527,550	657,000	657,000	657,000	
-	-	-	-	-	7530
-	-	-	-	-	7532
6,000	20,000	20,000	20,000	20,000	7535
5,000	10,000	10,000	10,000	10,000	7536
11,000	30,000	30,000	30,000	30,000	
100	100	100	100	100	8035
5,000	10,000	7,500	7,500	7,500	8038
450	650	600	600	600	8040
415,000	475,000	480,000	480,000	480,000	8041
1,000	1,000	1,000	1,000	1,000	8042
15,800	15,800	16,000	16,000	16,000	8043
2,000	2,300	2,500	2,500	2,500	8046
439,350	504,850	507,700	507,700	507,700	
16,000	16,000	17,000	17,000	17,000	8048
10,000	10,600	11,000	11,000	11,000	8049
-	650	-	-	-	8050
50	50	50	50	50	8052
-	13,000	-	-	-	
26,050	40,300	28,050	28,050	28,050	
725,000	725,000	750,000	750,000	750,000	9550
725,000	725,000	750,000	750,000	750,000	
55,000	500,000	500,000	500,000	500,000	9610
-	69,910	-	-	-	9821
-	-	-	-	-	9853
6,000	6,000	6,000	6,000	6,000	9861

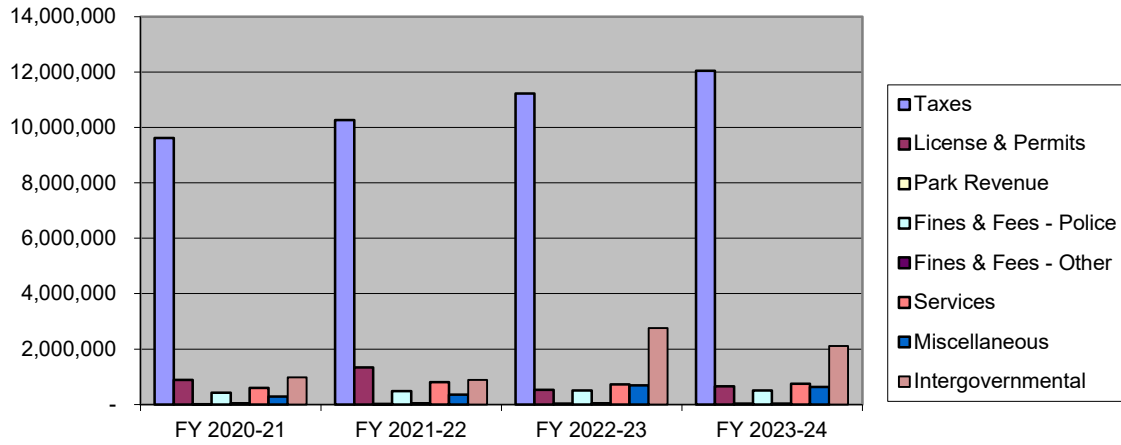
Acct #	DESCRIPTION	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22
9864	DONATIONS	-	100	250
9866	GRANT REVENUE - TSLAC	222	-	-
9867	DONATIONS - FIRE/AMBULANCE	-	1,000	3,600
9868	POLICE FORFEITURES/SEIZURES	-	-	4,145
9869	DONATIONS - ANIMAL SHELTER	2,612	5,889	2,290
9870	DONATIONS - POLICE DEPT	530	4,200	1,350
9871	DONATIONS - LIBRARY	251	223	91
9872	DONATIONS - PARKS	8,110	2,217	100,060
9873	DONATIONS - MUSIC IN THE PARK	13,631	13,092	33,578
9874	DONATIONS - ANIMAL MEDICAL FUND	-	5,476	24,971
9875	SALES/SURPLUS REVENUE	8,859	6,564	-
9880	MISCELLANEOUS REVENUE	29,779	31,784	23,541
9882	CC PROCESSING FEE REVENUE	-	-	5,337
9886	GRANT REVENUE - LIBRARY	2,500	-	-
9891	SALE OF CAPITAL ASSETS	20,815	57,511	-
	TOTAL MISCELLANEOUS REVENUE	973,115	280,168	356,552
9905	FED GRANT REVENUE	-	-	-
9906	FED GRANT - LIBRARY	-	180	105
9910	FED GRANT - PARKER COUNTY	-	-	-
9915	FED GRANT - POLICE	-	51,600	14,184
9925	FED GRANT - FEMA	-	11,221	-
9942	GRANT REVENUE - FIRE	26,430	86,180	26,963
9952	GRANT REVENUE - POLICE	23,664	21,006	26,273
9954	GRANT REVENUE - NCTTRAC	3,721	21,688	10,103
9955	GRANT REVENUE - LEOSE	3,539	3,357	2,994
9956	GRANT REVENUE - LIBRARY	-	-	-
9966	GRANT REVENUE - PARKS	-	-	-
9981	AISD SCHOOL RESOURCE OFFICER	350,000	350,000	380,000
9982	TARRANT FIRE SVC CONTRACT	124,125	127,000	132,250
9983	TARRANT AMBULANCE SVC CONTRACT	305,448	305,074	281,946
9984	DISPATCH SVC CONTRACT	28,000	-	-
9987	PARKER COUNTY LIBRARY ALLOCATION	9,482	5,072	5,072
	TOTAL INTERGOVERNMENTAL REVENUE	874,410	982,378	879,889
	TOTAL GENERAL REVENUE	12,364,232	12,839,051	14,203,974

Budget FY 2022-23	Estimated FY 2022-23	Proposed FY 2023-24	CM Rec. FY 2023-24	Approved FY 2023-24	Acct #
-	-	-	50,000	50,000	9864
-	-	-	-	-	9866
-	350	-	-	-	9867
-	-	-	-	-	9868
-	1,700	-	-	-	9869
-	400	-	-	-	9870
-	550	-	-	-	9871
-	100	-	-	-	9872
30,000	32,927	30,000	30,000	30,000	9873
-	11,500	-	-	-	9874
-	-	-	-	-	9875
30,000	50,000	30,000	30,000	30,000	9880
7,200	10,000	10,000	10,000	10,000	9882
-	-	-	-	-	9885
-	-	-	-	-	9891
128,200	683,437	576,000	626,000	626,000	9896
1,160,000	1,920,000	-	1,480,000	1,480,000	9905
-	-	-	-	-	9906
-	-	-	-	-	9910
-	4,800	-	-	-	9915
-	-	-	-	-	9925
-	-	-	-	-	9942
-	-	-	-	-	9952
-	9,919	-	-	-	9954
-	3,112	-	-	-	9955
-	-	-	-	-	9956
-	-	-	-	-	9966
395,000	395,000	150,000	150,000	150,000	9981
134,000	134,000	134,000	134,000	134,000	9982
280,000	280,000	280,000	280,000	280,000	9983
-	-	60,000	60,000	60,000	9984
5,000	5,000	5,000	5,000	5,000	9987
1,974,000	2,751,831	629,000	2,109,000	2,109,000	
15,199,049	16,492,417	15,226,883	16,756,883	16,756,883	

General Fund Revenue by Source



General Fund Revenues



**General Fund
Ad Valorem Analysis**

AD VALOREM TAX DATA

TAXABLE VALUE

TAX VALUE	Tax Year 2022	Tax Year 2023
Appraised Value	1,634,727,165	2,030,062,399
Exemptions & Deductions	359,049,083	490,023,305
 NET TAXABLE VALUE	 1,275,678,082	 1,540,039,094
New Construction Included	32,908,840	70,136,659

PROPERTY TAX CALCULATION

TOTAL TAXABLE VALUE		1,275,678,082	1,540,039,094
Proposed Tax Rate	x	<u>0.6234260</u>	<u>0.5688744</u>
Tax Levy		7,952,909	8,760,888
Collection Rate	x	<u>1.0000</u>	<u>1.0000</u>
 NET COLLECTIONS		 7,952,908	 8,760,888
 Increase (Decrease) from 2022 Adjusted Tax Roll			 807,980

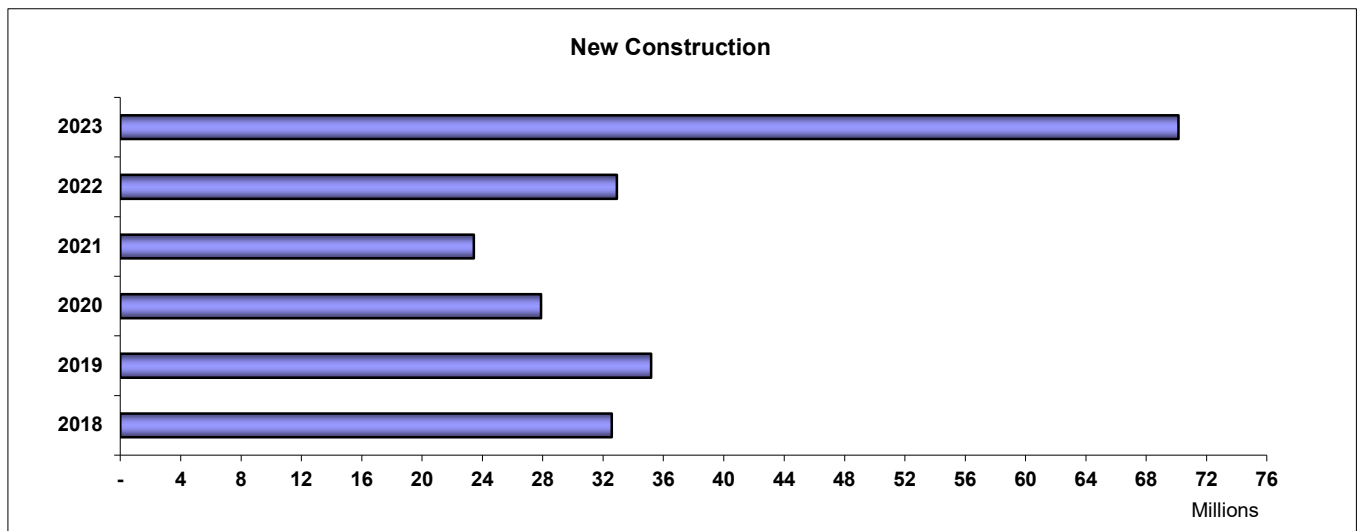
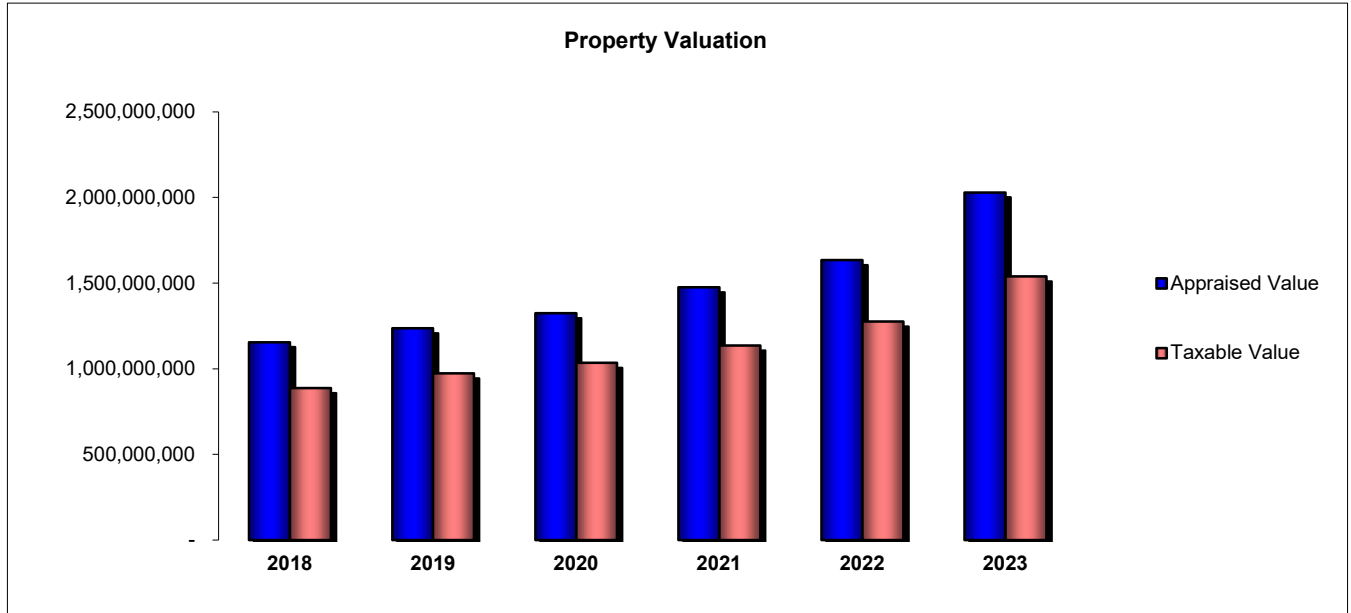
PROPERTY TAX ALLOCATIONS

TOTAL TAX RATE	M & O LEVY	DEBT SERVICE LEVY	TOTAL LEVY
\$0.568874	8,042,133	718,755	8,760,888
	@	@	@
	0.5222032	0.0466712	0.5688744
		No-New-Revenue Tax Rate	0.5397410
		Amt. Over (Under) No-New-Revenue Tax Rate	0.0291334
		Voter-Approval Tax Rate	0.5535492
		Amt. Over (Under) Voter-Approval Tax Rate	0.0153252
		De Minimis Tax Rate	0.5688744
		Amt. Over (Under) Voter-Approval Tax Rate	0.0153252
		2022 Total Approved Rate	0.6234260
		Amt. Over (Under) 2022 Total Approved Rate	(0.0545516)

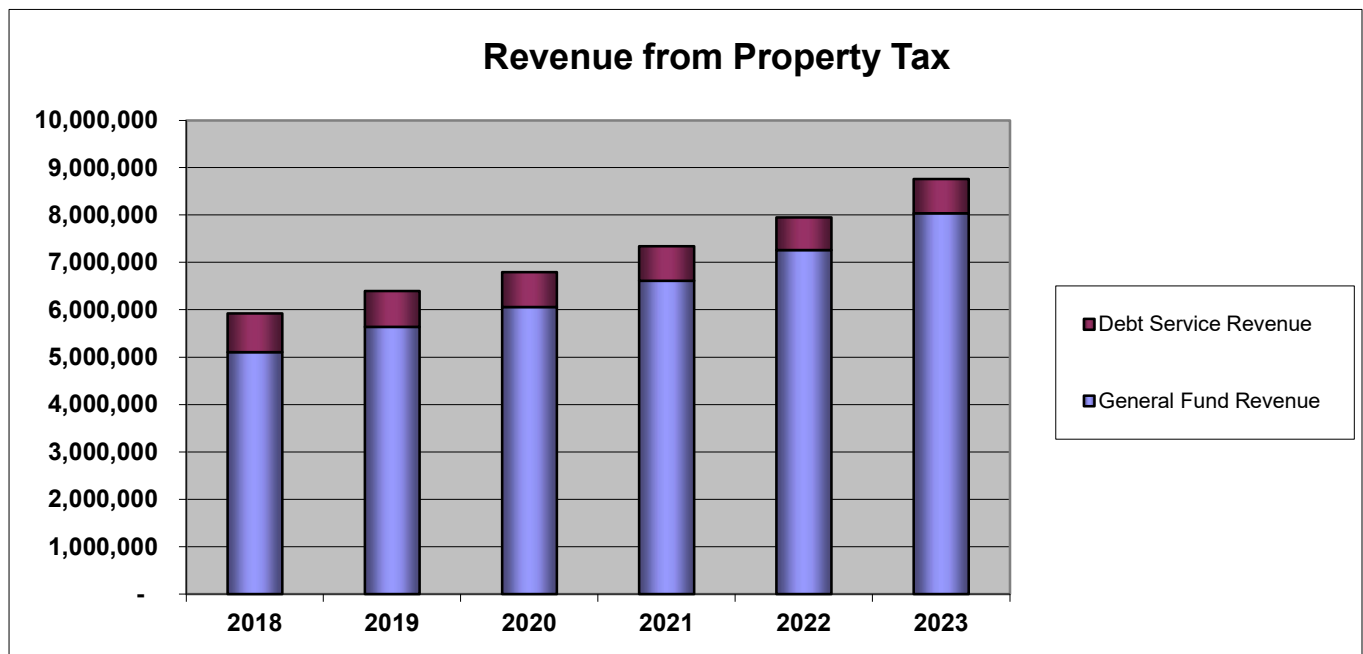
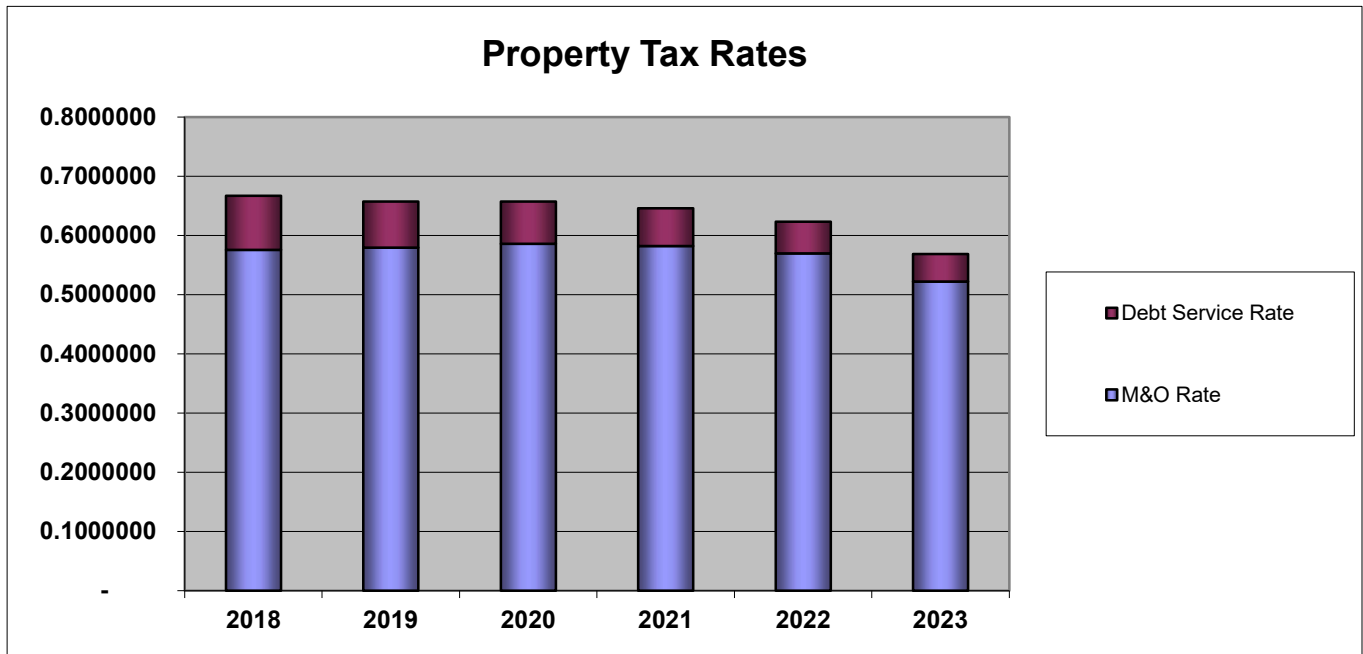
Note: The City Charter of the City of Azle does not provide for a debt limit. Under provisions of state law, the maximum tax rate is limited to \$2.50 per \$100 assessed valuation.

Tax Rate Limit	\$	2.5000000
Proposed Tax Rate	\$	<u>0.5688744</u>
Available Tax Rate	\$	1.9311256

	2018	2019	2020	2021	2022	2023
Appraised Value	1,155,417,469	1,236,743,085	1,324,197,950	1,476,707,138	1,634,727,165	2,030,062,399
Taxable Value	887,916,146	973,375,931	1,034,281,360	1,136,263,028	1,275,678,082	1,540,039,094
New Construction	32,578,488	35,178,918	27,878,218	23,424,199	32,908,840	70,136,659



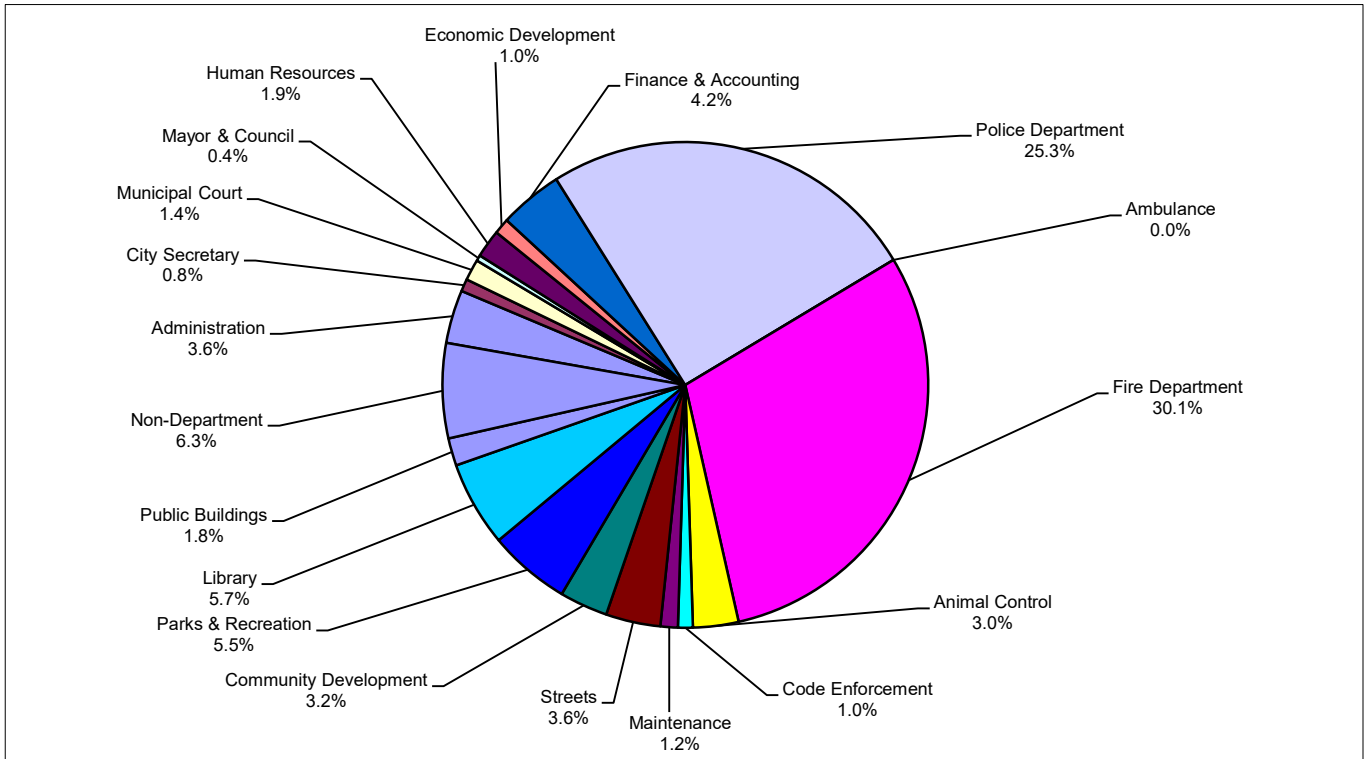
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Proposed	2023 Adopted
M&O Rate	0.5755680	0.5793460	0.5860440	0.5820860	0.5694780	0.5222032	0.5222032
Debt Service Rate	<u>0.0917190</u>	<u>0.0778580</u>	<u>0.0711600</u>	<u>0.0640630</u>	<u>0.0539480</u>	<u>0.0466712</u>	<u>0.0466712</u>
Total Rate	0.6672870	0.6572040	0.6572040	0.6461490	0.6234260	0.5688744	0.5688744
General Fund Revenue	5,110,561	5,639,215	6,061,344	6,614,028	7,264,706	8,042,133	8,042,133
Debt Service Revenue	<u>814,388</u>	<u>757,851</u>	<u>735,995</u>	<u>727,924</u>	<u>688,203</u>	<u>718,755</u>	<u>718,755</u>
Total Revenue	5,924,949	6,397,066	6,797,338	7,341,952	7,952,909	8,760,888	8,760,888
	887,916,146	973,375,931	1,034,281,360	1,136,263,028	1,275,678,082	1,540,039,094	1,540,039,094



General Fund Expenditure Summaries

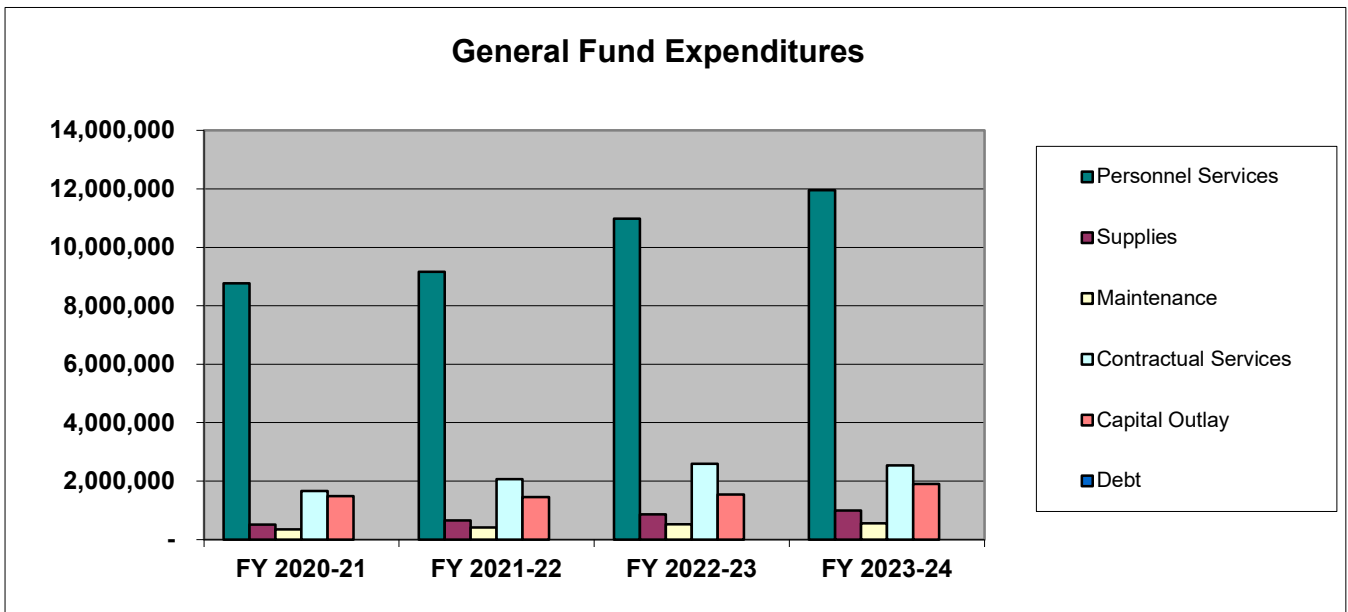
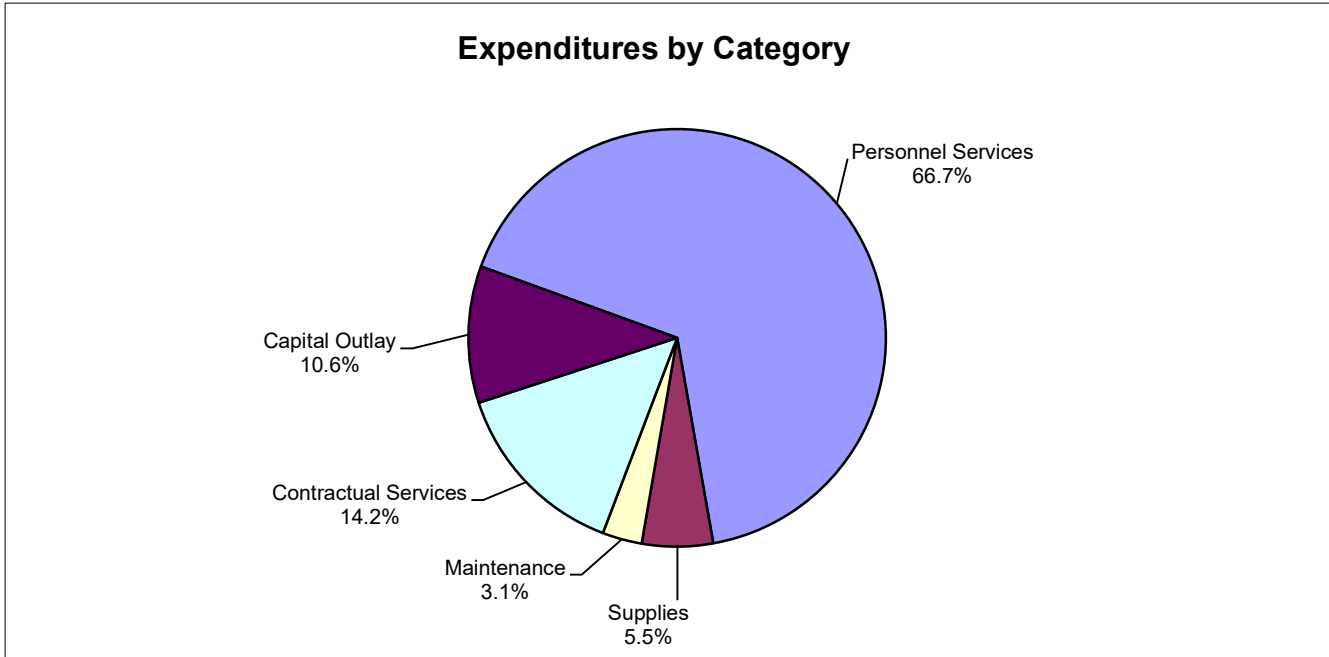
General Fund Expenditure Summary by Department

Department	FY 2020-21 <u>Actual</u>	FY 2021-22 <u>Actual</u>	FY 2022-23 <u>Budget</u>	FY 2022-23 <u>Estimated</u>	FY 2023-24 <u>Proposed</u>	FY 2023-24 <u>CM Rec.</u>	FY 2023-24 <u>Approved</u>	Percent <u>Change</u>
Administration	545,386	575,641	612,600	624,100	607,600	636,671	636,671	3.9
City Secretary	107,123	131,391	140,831	140,831	140,831	148,476	148,476	5.4
Municipal Court	197,336	214,539	228,624	233,624	229,124	251,636	251,636	10.1
Mayor & Council	45,224	47,231	59,143	54,143	54,143	69,193	69,193	17.0
Human Resources	183,254	217,299	279,682	279,682	276,224	333,500	333,500	19.2
Economic Development	8,188	8,547	129,356	129,356	63,026	186,868	186,868	44.5
Finance & Accounting	554,693	606,894	700,298	700,298	700,298	757,175	757,175	8.1
Police Department	3,859,222	3,868,012	4,257,530	4,291,128	4,257,530	4,539,747	4,539,747	6.6
Ambulance	1,635,212	1,509,243	2,928,377	3,528,377	-	-	-	-100.0
Fire Department	2,189,937	1,501,900	1,763,391	1,969,591	3,491,218	5,394,199	5,394,199	205.9
Animal Control	295,602	329,027	526,027	543,027	421,998	542,505	542,505	3.1
Code Enforcement	77,202	83,105	214,476	214,476	173,476	173,702	173,702	-19.0
Maintenance	146,143	161,532	184,256	184,256	178,357	209,194	209,194	13.5
Streets	458,677	482,390	631,652	735,652	568,427	650,734	650,734	3.0
Community Development	450,496	639,685	773,371	523,371	571,221	579,530	579,530	-25.1
Parks & Recreation	591,615	1,833,938	933,943	1,167,821	745,803	978,548	978,548	4.8
Library	741,242	776,760	893,966	906,557	893,966	1,015,806	1,015,806	13.6
Public Buildings	250,457	296,037	265,819	330,819	265,819	327,819	327,819	23.3
Non-Department	454,571	469,570	975,134	975,134	945,134	1,132,607	1,132,607	16.1
Total	12,791,580	13,752,740	16,498,476	17,532,243	14,584,195	17,927,910	17,927,910	8.7



General Fund Expenditure Summary by Category

	Actual FY 2020-21	Actual FY 2021-22	Budgeted FY 2022-23	Estimated FY 2022-23	Proposed FY 2023-24	CM Rec'd FY 2023-24	Approved FY 2023-24
Personnel Services	8,777,699	9,163,190	10,988,396	10,998,596	10,988,396	11,952,292	11,952,292
Supplies	515,082	654,227	858,399	888,099	852,569	983,631	983,631
Maintenance	350,457	409,998	521,700	571,091	470,860	550,360	550,360
Contractual Services	1,658,174	2,066,644	2,588,782	2,440,380	2,272,370	2,541,375	2,541,375
Capital Outlay	1,490,168	1,458,681	1,541,199	2,639,077	-	1,900,252	1,900,252
Debt	-	-	-	-	-	-	-
Total	12,791,580	13,752,740	16,498,476	17,537,243	14,584,195	17,927,910	17,927,910



GENERAL FUND - CONSOLIDATION

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budgeted FY 2022-23
8002	SALARIES	6,092,002	6,377,388	6,623,107	7,753,390
8004	SALARIES / PART TIME	90,266	90,649	99,271	171,056
8007	LONGEVITY	30,681	35,610	34,620	35,974
8008	OVERTIME	301,955	327,731	371,728	301,136
8010	INCENTIVE PROGRAM	67,513	74,220	72,329	67,449
8012	TMR-C	849,621	821,341	918,012	1,309,991
8014	INSURANCE HEALTH	658,581	693,673	705,044	954,497
8015	DISABILITY INSURANCE	69,622	71,690	73,209	88,428
8016	MEDICARE	91,361	96,846	104,947	120,876
8018	FICA	5,079	7,295	6,070	8,701
8020	UNEMPLOYMENT TAX	16,348	27,999	2,411	15,859
8022	WORKER'S COMPENSATION	117,271	117,496	111,238	126,589
8024	AUTO ALLOWANCE	24,427	29,267	26,516	25,200
8028	PERSONNEL RECRUITMENT	6,018	4,247	14,141	9,250
8080	PERSONNEL - OTHER	1,490	2,249	546	-
8000	PERSONNEL SERVICES	8,422,234	8,777,699	9,163,190	10,988,396
8102	OFFICE SUPPLIES	30,367	26,194	28,063	45,780
8104	NON-OFFICE SUPPLIES	67,755	57,808	61,933	71,558
8105	CLOTHING/UNIFORM	33,471	31,265	47,430	57,361
8106	PRINTING	17,323	12,531	16,595	19,241
8108	POSTAGE	9,230	6,386	9,147	12,603
8110	PHOTO & LAB	-	-	-	150
8112	MOTOR VEHICLE EXPENSE	94,276	117,983	178,761	202,782
8114	MINOR EQUIPMENT	73,348	57,456	68,573	122,400
8116	ANIMAL SHELTER	-	-	-	5,000
8119	SAFETY EQUIPMENT	46,874	28,375	52,505	71,505
8120	STEET SIGNS	638	957	1,007	6,303
8124	CHEMICAL & MEDICAL	86,217	93,177	101,744	130,046
8126	AWARDS & TROPHIES	1,207	2,667	3,196	5,890
8128	COMPUTER SYSTEMS	37,913	28,299	33,246	45,030
8130	BOOKS & AUDIOVISUAL	37,879	44,354	40,392	50,000
8138	MAGAZINES & NEWSPAPERS	5,745	5,088	5,112	5,500
8142	EDUCATIONAL & REC	1,054	-	1,617	2,400
8180	SUPPLIES - OTHER	3,982	2,543	4,907	4,850
8100	SUPPLIES	547,279	515,082	654,227	858,399
8202	MAINTENANCE - BUILDINGS	146,222	78,280	93,886	147,873
8204	MAINTENANCE - OFF EQUIP	720	858	-	1,900
8206	MAINTENANCE - EQUIPMENT	65,245	74,124	66,860	64,677
8208	MAINTENANCE - RADIOS	15,851	12,845	41,602	35,325
8210	MAINTENANCE - VEHICLES	98,441	122,071	113,711	116,238
8212	MAINTENANCE - STREETS	17,487	4,772	7,931	9,737
8220	ELECTRICAL REPAIRS	2,066	2,787	9,570	15,400
8280	MAINTENANCE - OTHER	42,073	54,720	76,438	130,550
8200	MAINTENANCE	388,106	350,457	409,998	521,700
8302	INSURANCE - GENERAL LIAB	4,794	5,050	4,813	6,625
8304	INSURANCE - BUILDING	67,652	71,191	75,922	107,207

Estimated FY 2022-23	Proposed FY 2023-24	CM Rec'd FY 2023-24	Approved FY 2023-24	ACCT#
7,753,390	7,753,390	8,279,602	8,279,602	8002
176,056	171,056	290,156	290,156	8004
35,974	35,974	37,768	37,768	8007
305,136	301,136	340,786	340,786	8008
68,649	67,449	68,649	68,649	8010
1,309,991	1,309,991	1,551,120	1,551,120	8012
954,497	954,497	954,866	954,866	8014
88,428	88,428	94,343	94,343	8015
120,876	120,876	130,861	130,861	8016
8,701	8,701	15,893	15,893	8018
15,859	15,859	15,904	15,904	8020
126,589	126,589	137,894	137,894	8022
25,200	25,200	25,200	25,200	8024
9,250	9,250	9,250	9,250	8028
-	-	-	-	8080
10,998,596	10,988,396	11,952,292	11,952,292	8000
45,780	40,780	40,880	40,880	8102
71,558	71,558	72,640	72,640	8104
57,361	57,361	61,401	61,401	8105
25,741	19,241	20,591	20,591	8106
12,603	12,603	12,603	12,603	8108
150	150	150	150	8110
202,782	202,782	220,782	220,782	8112
125,600	122,400	172,190	172,190	8114
5,000	5,000	5,000	5,000	8116
71,505	71,505	103,505	103,505	8119
6,303	6,303	6,303	6,303	8120
150,046	130,046	150,046	150,046	8124
5,890	5,890	7,890	7,890	8126
45,030	43,700	44,900	44,900	8128
50,000	50,000	52,000	52,000	8130
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
888,099	852,569	983,631	983,631	8100
175,464	106,873	159,873	159,873	8202
1,900	1,900	1,900	1,900	8204
64,677	58,737	61,237	61,237	8206
57,125	35,325	35,325	35,325	8208
116,238	112,338	121,338	121,338	8210
9,737	9,737	9,737	9,737	8212
15,400	15,400	15,400	15,400	8220
130,550	130,550	145,550	145,550	8280
571,091	470,860	550,360	550,360	8200
6,625	6,625	6,625	6,625	8302
107,207	107,207	107,207	107,207	8304

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budgeted FY 2022-23
8306	INSURANCE - VEHICLES	40,213	45,739	54,759	52,500
8310	INSURANCE - PUB. OFF LIAB	22,437	25,231	28,968	28,425
8312	LEGAL NOTICES / ADVERT.	7,585	3,981	7,521	11,115
8314	PROFESSIONAL SERVICES	112,714	329,310	534,993	737,206
8315	VETERINARY SERVICES	15,897	15,154	21,173	21,000
8316	SPECIAL SERVICES	105,242	119,041	125,708	179,525
8318	LEGAL FEES	40,793	52,046	60,038	55,000
8320	ENGINEERS	570	-	-	2,000
8322	UTILITIES	320,104	316,232	371,654	393,188
8324	TELEPHONE	65,382	52,345	60,668	80,512
8326	ELECTION EXPENSE	375	5,810	12,450	14,000
8330	PROSECUTOR	11,000	11,500	12,000	15,000
8334	TAX ADMIN & COLLECTION	53,352	55,838	58,710	57,280
8335	BANK & CREDIT CARD FEES	118	715	7,990	14,200
8342	OTHER DISPOSAL EXPENSE	5,489	5,049	3,806	8,400
8344	EQUIPMENT RENTAL	27,847	32,889	34,529	35,207
8346	JANITORIAL SERVICES	53,395	52,058	52,591	59,154
8348	PARK COORDINATOR FEES	4,536	3,590	6,556	6,000
8350	SPECIAL EVENTS	13,870	38,771	57,201	71,253
8354	TRAVEL & TRAINING	37,760	31,014	56,126	97,822
8356	DUES & SUBSCRIPTIONS	32,814	30,640	34,216	29,146
8358	COMPUTER SYSTEM FEES	155,388	183,995	218,829	296,614
8362	ECONOMIC DEVELOPMENT GRANTS	3,280	1,667	587	20,000
8366	DONATED ANIMAL MEDICAL CARE		3,224	12,032	3,000
8368	PRISONER CARE	4,756	5,815	6,607	12,000
8380	CONTRACTUAL SERVICES - OTHER	90,958	160,281	146,197	175,403
8300	CONTRACTUAL SERVICES	1,298,321	1,658,174	2,066,644	2,588,782
8504	MOTOR VEHICLES	202,363	1,363,205	60,717	1,297,500
8508	MACHINERY	-	31,948	34,067	149,899
8510	INSTRUMENTS & APPARATUS	-	32,314	72,845	30,000
8512	COMMUNICATION SYSTEMS	5,461	-	9,697	-
8514	COMPUTER SYSTEMS	-	5,214	10,743	-
8580	CAPITAL OUTLAY - OTHER	328,528	57,488	1,270,612	63,800
8500	CAPITAL OUTLAY	536,352	1,490,168	1,458,681	1,541,199
9080	DEBT SERVICE - OTHER	-	-	-	-
9000	DEBT	-	-	-	-
	DEPT TOTAL	11,192,292	12,791,580	13,752,740	16,498,476

Estimated FY 2022-23	Proposed FY 2023-24	CM Rec'd FY 2023-24	Approved FY 2023-24	ACCT#
52,500	52,500	52,500	52,500	8306
28,425	28,425	28,425	28,425	8310
13,115	11,115	11,115	11,115	8312
487,206	466,206	612,646	612,646	8314
21,000	21,000	21,000	21,000	8315
179,525	179,525	179,525	179,525	8316
55,000	55,000	55,000	55,000	8318
2,000	2,000	2,000	2,000	8320
443,188	393,188	444,988	444,988	8322
80,512	80,512	80,512	80,512	8324
14,000	14,000	14,000	14,000	8326
15,000	15,000	15,000	15,000	8330
57,280	57,280	65,280	65,280	8334
14,200	14,200	14,200	14,200	8335
8,400	8,400	8,400	8,400	8342
35,207	35,207	36,157	36,157	8344
59,154	59,154	59,154	59,154	8346
6,000	6,000	6,000	6,000	8348
71,253	65,853	82,573	82,573	8350
97,822	67,810	80,146	80,146	8354
32,146	29,146	36,821	36,821	8356
330,212	291,614	308,094	308,094	8358
20,000	20,000	20,000	20,000	8362
16,000	3,000	3,000	3,000	8366
12,000	12,000	12,000	12,000	8368
175,403	175,403	179,007	179,007	8380
2,440,380	2,272,370	2,541,375	2,541,375	8300
2,080,953	-	1,600,000	1,600,000	8504
284,324	-	71,900	71,900	8508
210,000	-	46,332	46,332	8510
-	-	-	-	8512
-	-	-	-	8514
63,800	-	182,020	182,020	8580
2,639,077	-	1,900,252	1,900,252	8500
-	-	-	-	
-	-	-	-	9080
-	-	-	-	9000
17,537,243	14,584,195	17,927,910	17,927,910	



**General Fund
Department Budgets**

DEPARTMENT	DIVISION	ACCOUNT
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:

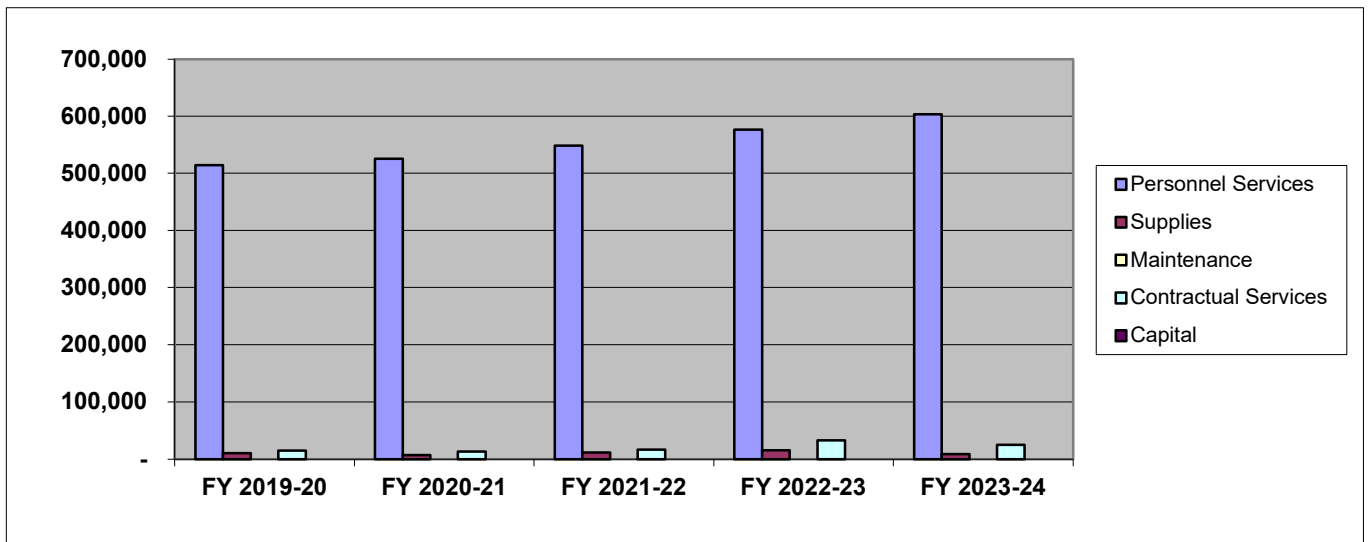
- Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.
- Contractual Services: Increase for professional association dues and various City memberships including the Texas Municipal League. The increase is reflective of historical costs.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22 Actual	FY 22-23 Estimate	FY 23-24 Projection
Percent of Unassigned General Fund Balance	60%	38%	36%
Receipt of GFOA Distinguished Budget Presentation Award	100%	100%	100%
Department Budget as a Percentage of the General Fund	4%	4%	4%

DEPARTMENT Administration	DIVISION Administration					ACCOUNT 01-510	
-------------------------------------	-----------------------------------	--	--	--	--	--------------------------	--

EXPENDITURE SUMMARY:	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	514,404	525,605	548,230	576,400	576,400	603,111	603,111
Supplies	9,929	6,851	11,050	15,200	8,700	8,700	8,700
Maintenance	-	-	-	-	-	-	-
Contractual Services	14,539	12,930	16,362	32,500	22,500	24,860	24,860
Capital	-	-	-	-	-	-	-
Total	538,872	545,386	575,641	624,100	607,600	636,671	636,671



PERSONNEL:	Salary Range		FY 2022-23 Actual	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
City Manager	N/A	N/A	1.00	1.00	1.00	1.00
Assistant City Manager	149,382	206,085	1.00	1.00	1.00	1.00
Assistant to the City Manager	68,434	94,410	1.00	1.00	1.00	1.00
Total Personnel			3.00	3.00	3.00	3.00

DEPARTMENT	DIVISION	ACCOUNT
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 Municipal Clerk certification, and work toward MMC certificate.

KEY POINTS OF PROPOSED BUDGET:

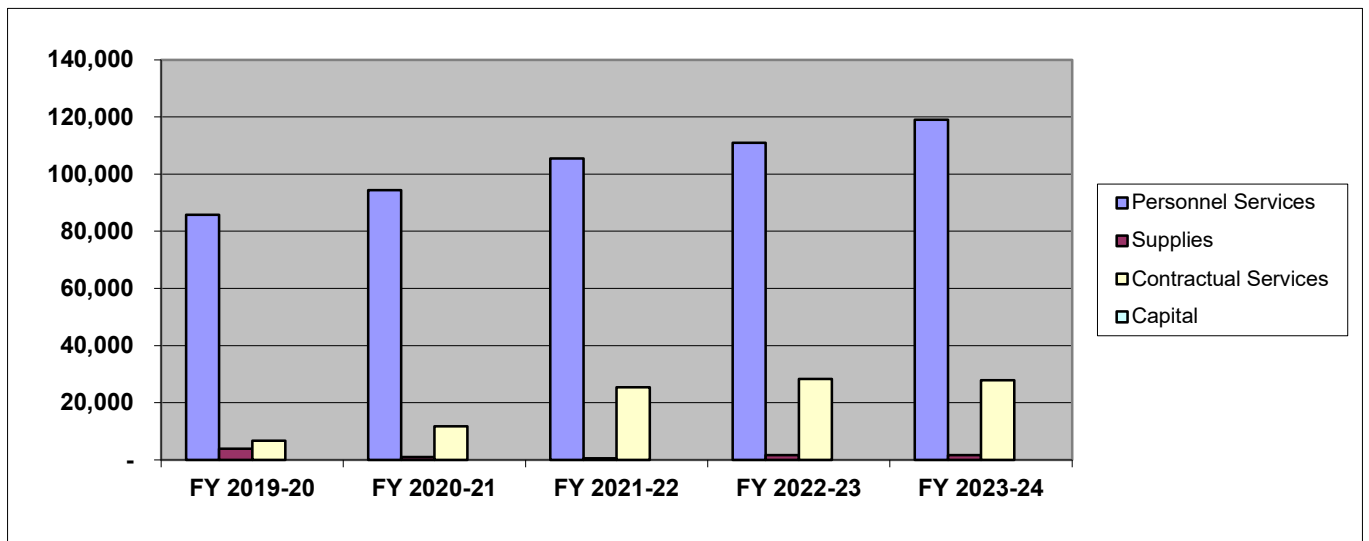
Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Avg. number of Public Information Requests received	501	350	350
Avg. number of hours spent researching and responding to information requests	125	100	100
Vault records processed for destruction within the fiscal year (total pounds)	8,200	7,500	7,500

DEPARTMENT City Secretary	DIVISION Administration					ACCOUNT 01-511	
-------------------------------------	-----------------------------------	--	--	--	--	--------------------------	--

EXPENDITURE SUMMARY:	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	85,690	94,394	105,461	110,896	110,896	118,971	118,971
Supplies	3,882	1,026	574	1,650	1,650	1,650	1,650
Maintenance	-	-	-	-	-	-	-
Contractual Services	6,744	11,703	25,355	28,285	28,285	27,855	27,855
Capital	-	-	-	-	-	-	-
Total	96,315	107,123	131,391	140,831	140,831	148,476	148,476



PERSONNEL:	Salary Range		FY 2022-23 Actual	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
City Secretary	91,708	126,519	1.00	1.00	1.00	1.00
Total Personnel			1.00	1.00	1.00	1.00

DEPARTMENT	DIVISION	ACCOUNT
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 23 step increases and increased benefits costs.

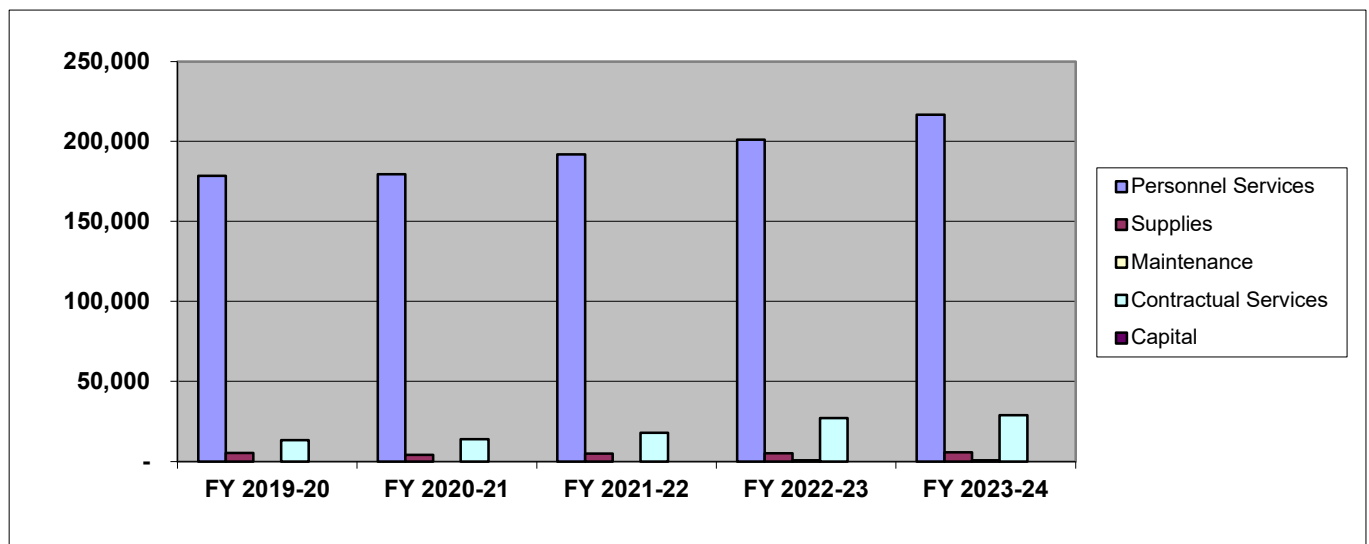
Contractual Services: Increase for additional staff training and public outreach events.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Cases Filed	3691	4890	6000
Cases Completed	3170	3290	5320
Non-Contested	0	0	0
Dismissals including deferred adjudication	521	600	680
Heard by Judge	14	4	3
Jury Trials	35	46	40
Dismissed by Prosecution	624	700	750
Completed for Non-Cash Credit (Time Served/Community Service/Indigence)	2173	2400	2600
Warrants Cleared	0.88	0.84	0.88
Percentage of cases completed	200%	200%	200%
Average Processing time per case (hours)	200	200	200
Average operating cost per case	\$0	\$0	\$0

DEPARTMENT	DIVISION						ACCOUNT
Municipal Court	Finance						01-512

EXPENDITURE SUMMARY:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	178,374	179,349	191,760	200,968	195,968	216,685	216,685
Supplies	5,117	4,114	4,869	5,065	5,565	5,565	5,565
Maintenance	-	-	-	600	600	600	600
Contractual Services	13,123	13,874	17,910	26,991	26,991	28,786	28,786
Capital	-	-	-	-	-	-	-
Total	196,615	197,336	214,539	233,624	229,124	251,636	251,636



PERSONNEL:	Salary Range		FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
			Actual	Proposed	CM Rec.	Budgeted
Municipal Court Judge	36,000	36,000	1.00	1.00	1.00	1.00
Associate Judge	5,000	5,000	2.00	2.00	2.00	2.00
Court Administrator	65,175	89,914	1.00	1.00	1.00	1.00
Court Clerk	40,011	55,199	1.00	2.00	1.00	1.00
Total Personnel			5.00	6.00	5.00	5.00

DEPARTMENT	DIVISION	ACCOUNT
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:

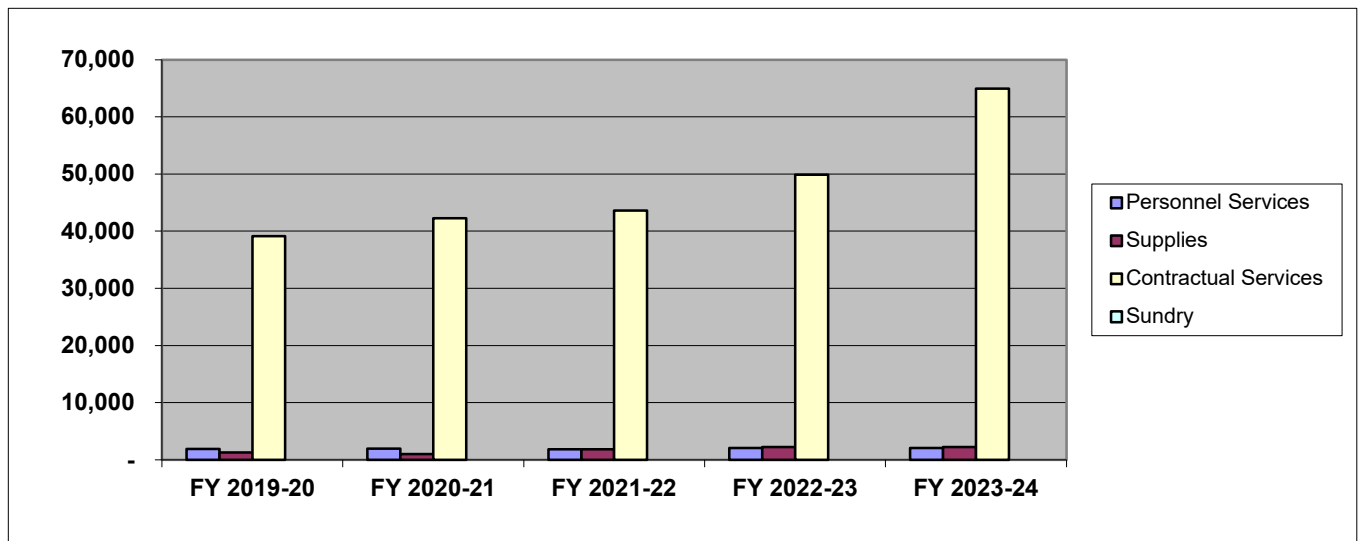
Contractual Services: Increase for costs associated with Boards & Commissions appreciation banquet.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Number of Regular Council Meetings	26	26	26
Number of Resolutions	24	20	20
Number of Ordinances	27	25	25
Number of Special Called Meetings	2	2	2

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

<u>EXPENDITURE SUMMARY:</u>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	1,899	1,927	1,838	2,068	2,068	2,068	2,068
Supplies	1,263	1,019	1,824	2,225	2,225	2,225	2,225
Maintenance	-	-	-	-	-	-	-
Contractual Services	39,135	42,278	43,569	49,850	49,850	64,900	64,900
Capital	-	-	-	-	-	-	-
Total	42,297	45,224	47,231	54,143	54,143	69,193	69,193



PERSONNEL:

	FY 2021-22	FY 2022-23	FY 2023-24
Mayor	1	1	1
Councilmembers	6	6	6
Total Personnel	7	7	7

NOTE: Councilmembers are not counted in employee totals.

DEPARTMENT	DIVISION	ACCOUNT
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:

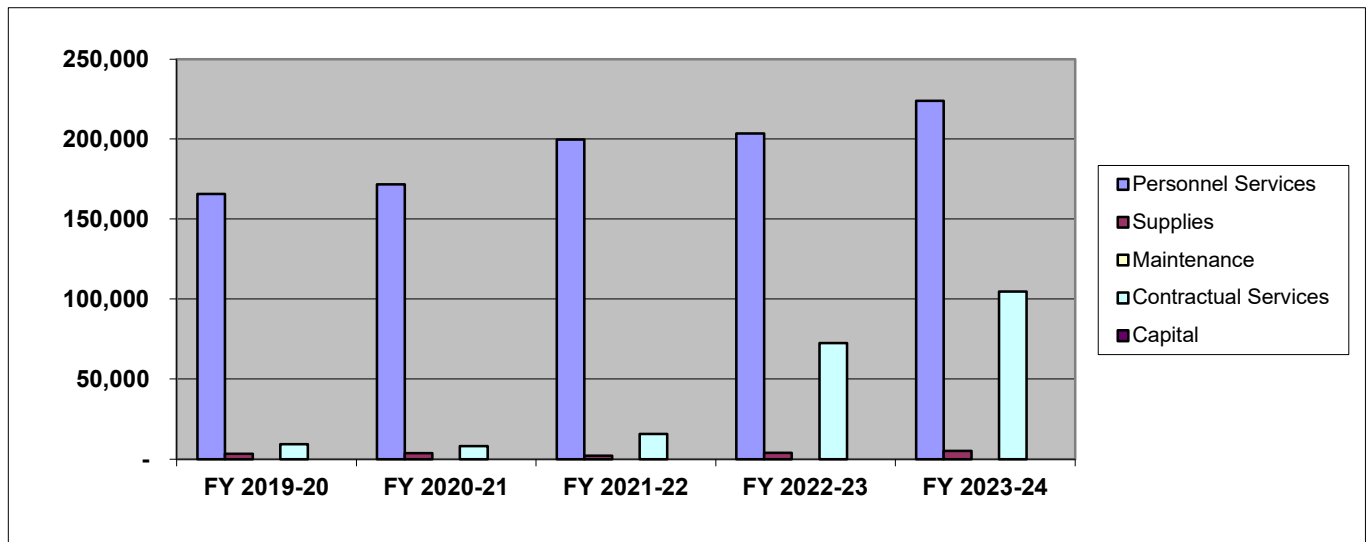
- Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.
- Supplies: Increase for the purchase of a scanner to allow the department to utilize City's digital records management system more efficiently.
- Contractual Services: Increase for department license for the City's digital records management system.
 - Increase for anticipated consulting costs associated with administering the City's employee benefits plan.
 - Increase for additional staff training and mandatory, City-wide trainings.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
% of personnel requisitions processed/posted within 48 hours	100	100	100
# of general training initiatives identified	3	3	3
% 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

DEPARTMENT Human Resources	DIVISION Administration	ACCOUNT 01-515
--------------------------------------	-----------------------------------	--------------------------

EXPENDITURE SUMMARY:	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	165,679	171,587	199,691	203,459	203,459	223,753	223,753
Supplies	3,142	3,711	2,025	3,875	3,875	5,075	5,075
Maintenance	-	-	-	-	-	-	-
Contractual Services	9,262	7,956	15,582	72,348	68,890	104,672	104,672
Capital	-	-	-	-	-	-	-
Total	178,082	183,254	217,299	279,682	276,224	333,500	333,500



PERSONNEL:	Salary Range		FY 2022-23 Actual	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Human Resources Manager	87,341	120,494	1.00	1.00	1.00	1.00
PT Human Resources Assistant	13,104	13,104	0.00	1.00	0.00	0.00
Human Resources Generalist	53,619	73,973	1.00	1.00	1.00	1.00
Total Personnel			2.00	3.00	2.00	2.00

DEPARTMENT	DIVISION	ACCOUNT
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 due to impact of FY 23 step increases and increased benefits costs.

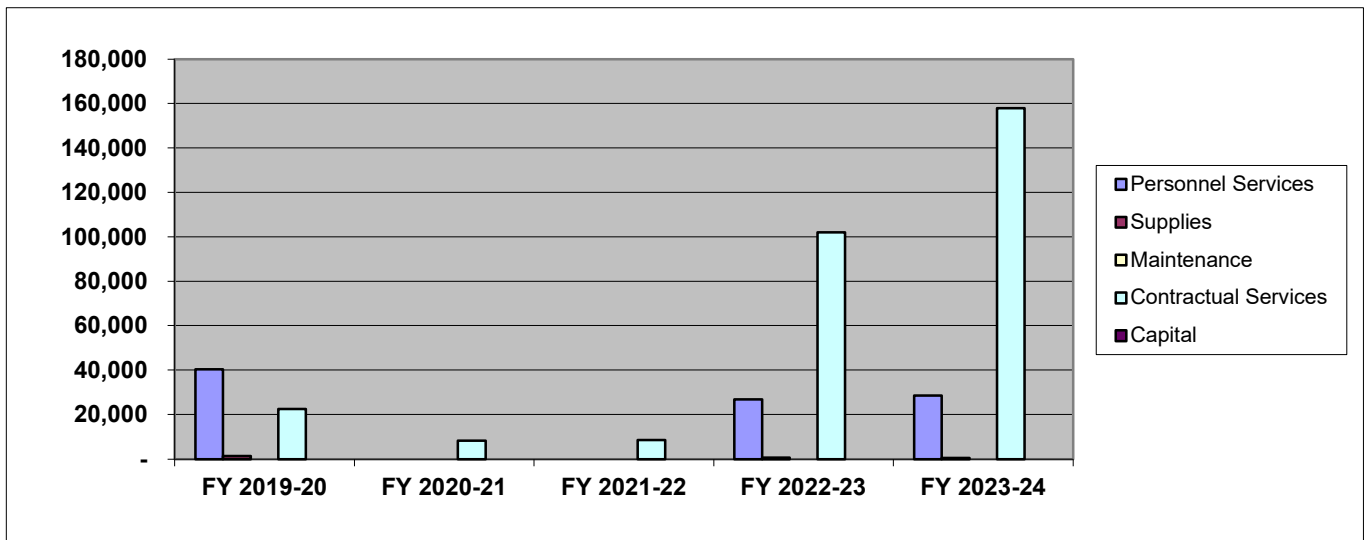
Contractual Services: Increase for the completion of the Comprehensive Master Plan update.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
BRE Visits	8	12	20
Site Selector/Developer Outreach	5	10	20
Site Visits	10	15	30

DEPARTMENT	DIVISION						ACCOUNT
Economic Development	Administration						01-517

EXPENDITURE SUMMARY:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	40,369	-	-	26,733	26,733	28,495	28,495
Supplies	1,272	-	-	629	299	499	499
Maintenance	-	-	-	-	-	-	-
Contractual Services	22,460	8,188	8,547	101,994	35,994	157,874	157,874
Capital	-	-	-	-	-	-	-
Total	64,101	8,188	8,547	129,356	63,026	186,868	186,868



PERSONNEL:	Salary Range	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
		Actual	Proposed	CM Rec.	Budgeted
Marketing Specialist	65,175 - 89,914	0.33	0.33	0.33	0.33
Total Personnel		0.33	0.33	0.33	0.33

DEPARTMENT	DIVISION	ACCOUNT
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 Annual Comprehensive Financial Report award for fiscal year 2024.
- Obtain Popular Annual Financial Report award for fiscal year 2024.
- 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.

KEY POINTS OF PROPOSED BUDGET:

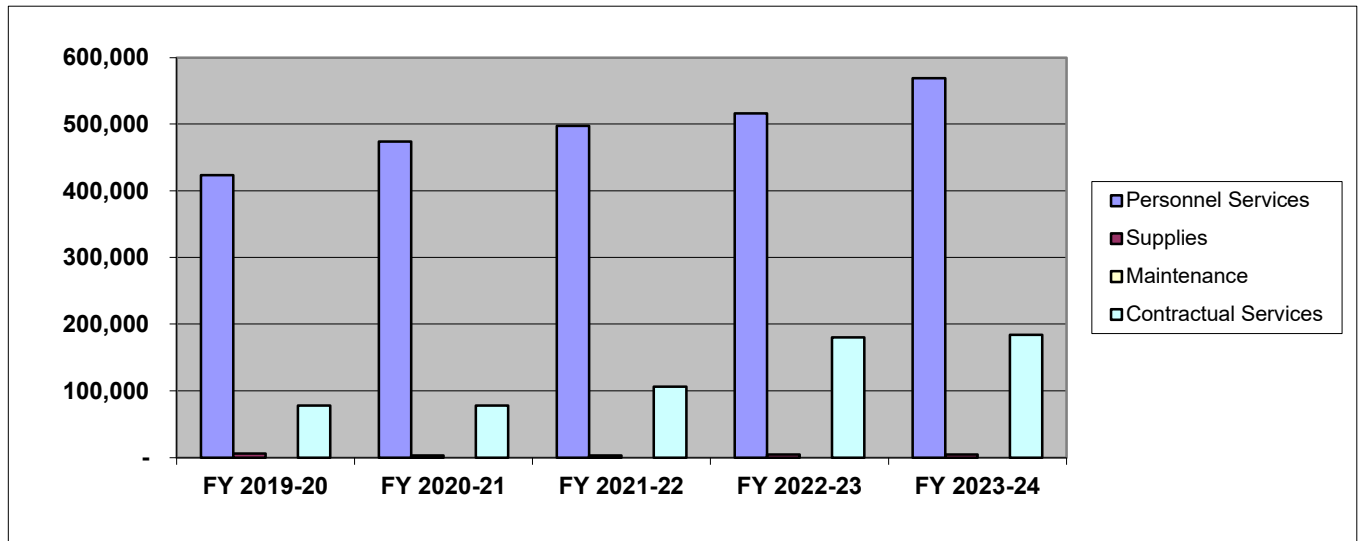
- Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.
 - Increase for additional staff overtime.
- Contractual Services: Increase for annual increase to computer software licenses and for additional staff training.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Fund Financial Statements issued	204	204	204
Number of checks issued	4012	4718	4900
Total invoices paid	6719	7801	8100
Purchase Orders issued	332	345	360
Percentage of payroll completed ontime	100%	100%	100%

DEPARTMENT Finance & Accounting	DIVISION Finance	ACCOUNT 01-518
---	----------------------------	--------------------------

EXPENDITURE SUMMARY:	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	423,188	473,661	497,525	516,119	516,119	568,906	568,906
Supplies	6,021	3,061	3,058	4,250	4,250	4,250	4,250
Maintenance	-	-	-	-	-	-	-
Contractual Services	77,704	77,971	106,311	179,929	179,929	184,019	184,019
Capital	-	-	-	-	-	-	-
Total	506,913	554,693	606,894	700,298	700,298	757,175	757,175



PERSONNEL:	Salary Range		FY 2022-23 Actual	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Director of Finance	122,897	169,547	1.00	1.00	1.00	1.00
Assistant Director of Finance	101,108	139,486	1.00	1.00	1.00	1.00
Purchasing Agent/Risk Manager	59,116	81,556	1.00	1.00	1.00	1.00
Accountant	56,301	77,672	1.00	1.00	1.00	1.00
Accounting Technician	51,067	70,451	1.00	1.00	1.00	1.00
Total Personnel			5.00	5.00	5.00	5.00

<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:

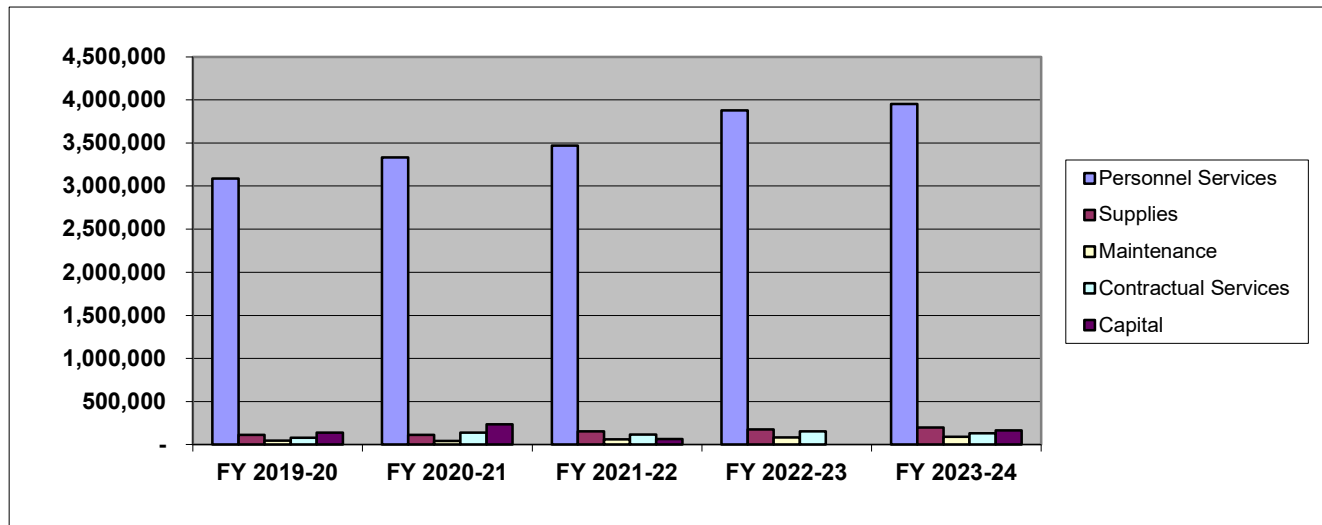
- Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.
 - Increase for additional staff overtime.
- Supplies: Increase to fuel for department fleet and additional radar units.
- Maintenance: Increase for additional vehicle maintenance.
- Contractual Services: Increase for department subscription to Lexipol.
- Capital Outlay: Increase for vehicle purchases, flock cameras, and radar speed signs.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Calls for Police Service	19,980	21,500	23,000
Average Response Time in Minutes	5.42	5.49	5.40
Total Part I Offenses Annually	510	520	480
Total Traffic Crashes Annually	381	580	460

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

<u>EXPENDITURE SUMMARY:</u>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	3,088,922	3,333,314	3,469,380	3,876,369	3,876,369	3,951,184	3,951,184
Supplies	114,072	112,079	153,130	179,165	179,165	200,172	200,172
Maintenance	46,613	41,791	63,668	84,615	84,615	92,615	92,615
Contractual Services	80,129	137,884	114,848	150,979	117,381	129,444	129,444
Capital	139,563	234,154	66,985	-	-	166,332	166,332
Total	3,469,298	3,859,222	3,868,012	4,291,128	4,257,530	4,539,747	4,539,747



<u>PERSONNEL:</u>	<u>Salary Range</u>		FY 2022-23 Actual	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Records Assistant	44,113	60,857	0.00	1.00	0.00	0.00
Dispatcher	46,319	63,900	6.00	6.00	6.00	6.00
Senior Dispatcher	51,067	70,451	2.00	2.00	2.00	2.00
Executive Assistant	53,619	73,973	1.00	1.00	1.00	1.00
Records Manager	56,301	77,672	0.00	1.00	1.00	1.00
Dispatch Manager	56,301	77,672	0.00	1.00	1.00	1.00
Dispatch/Records Manager	53,620	73,973	1.00	0.00	0.00	0.00
Police Officer	62,072	85,633	15.00	13.00	13.00	13.00
Community Affairs/Crime Analyst	65,175	89,914	1.00	1.00	1.00	1.00
Police Corporal	71,856	99,131	6.00	5.00	5.00	5.00
Administrative Corporal	75,448	104,087	0.00	1.00	1.00	1.00
Police Sergeant	83,181	114,755	6.00	5.00	5.00	5.00
Police Lieutenant	91,708	126,519	2.00	2.00	2.00	2.00
Chief of Police	129,042	178,023	1.00	1.00	1.00	1.00
Total Personnel			41.00	40.00	39.00	39.00

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>ACCOUNT</u>
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:

KEY POINTS OF PROPOSED BUDGET:

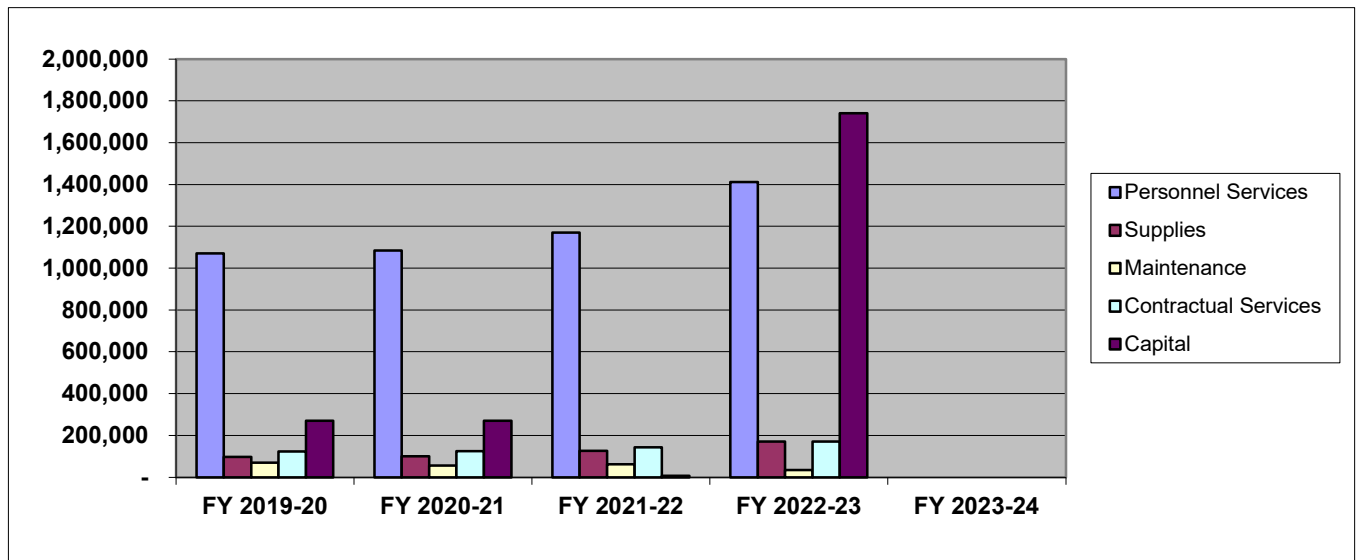
Note: All costs associated with providing emergency medical services are now accounted for in the Fire Department budget.

KEY INDICATORS OF PERFORMANCE:

FY 21-22	FY 22-23	FY 23-24
Actual	Estimated	Projection

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

<u>EXPENDITURE SUMMARY:</u>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	1,070,052	1,084,883	1,169,942	1,412,156	-	-	-
Supplies	96,926	99,900	125,804	170,190	-	-	-
Maintenance	69,554	55,547	62,358	34,750	-	-	-
Contractual Services	122,724	125,027	143,304	171,281	-	-	-
Capital	270,285	269,855	7,835	1,740,000	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	1,629,540	1,635,212	1,509,243	3,528,377	-	-	-



PERSONNEL:

None

<u>DEPARTMENT</u>	<u>DIVISION</u>	<u>ACCOUNT</u>
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 6.35 minutes on priority calls.
- Minimize Down time of vehicles by reviewing and updating weekly and Monthly PM's.
- Increase Public Safety programs by 2% in the community.

KEY POINTS OF PROPOSED BUDGET:

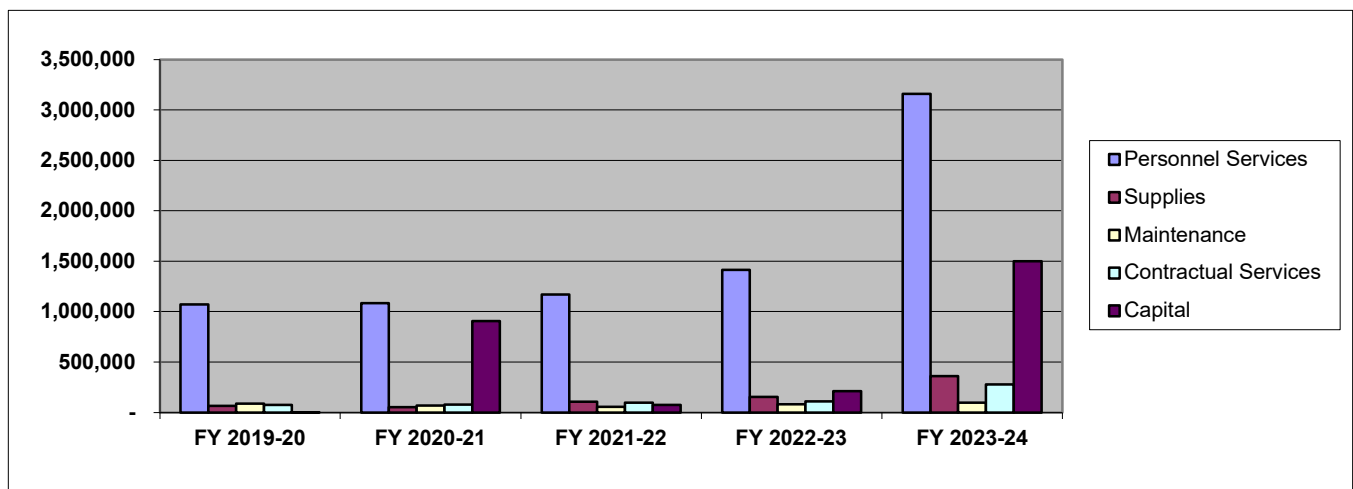
- Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.
 - Increase to part-time salaries in order to staff second ambulance during peak hours.
- Supplies: Increase for safety equipment purchases and for the rising cost of medical supplies.
- Maintenance: Increase for equipment maintenance.
- Contractual Services: Increase for additional staff training and various subscriptions.
- Capital Outlay: Increase for ambulance purchases carrying over from prior fiscal year and adding LED lights to the fire station.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimated	Projection
Average city fire response times (in minutes)	0:06:31	0:06:44	0:07:00
Response Time Percentage change from Previous year	-4.09%	1.41%	3.96%
Average Response times to EMS calls (in minutes)	0:04:22	0:04:35	0:04:45
Response Time Percentage change from Previous year	-3.87%	4.96%	3.64%
Total Number of Fire responses	3,738	4,028	4,307
Fire response percent change from previous year	19.12%	7.76%	6.93%
Total Number of EMS responses	2,567	2,396	2,493
EMS response percent change from previous year	5.33%	-6.66%	4.06%
EMS Mutual Aid given	51	28	15
EMS Mutual Aid requested to Azle	397	650	776
Fire Mutual Aid given	89	80	82
Fire Mutual Aid requested to Azle	121	160	162
Number of Transports per year	1,570	1,764	1,806
Percent increase of transports to hospitals	1.55%	12.36%	2.38%
Number of Transports to hospitals other than HMNW	518	496	541
Percent increase of transports to hospitals other than Harris NW	22.75%	-4.25%	9.07%
Dollar Loss	\$649,549	\$1,275,700	\$1,000,000
Fire related deaths in city	0	0	0
Fire related injuries (civilian and firefighter)	0	0	0

DEPARTMENT	DIVISION						ACCOUNT
Fire	Public Safety						01-522

EXPENDITURE SUMMARY:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	1,070,481	1,085,089	1,169,821	1,413,356	2,824,312	3,159,357	3,159,357
Supplies	65,609	53,372	106,878	154,594	301,584	361,416	361,416
Maintenance	85,951	66,799	54,492	81,700	94,650	96,150	96,150
Contractual Services	75,819	77,447	95,868	109,941	270,672	277,276	277,276
Capital	2,730	907,231	74,840	210,000	-	1,500,000	1,500,000
Debt Service	-	-	-	-	-	-	-
Total	1,300,591	2,189,937	1,501,900	1,969,591	3,491,218	5,394,199	5,394,199



PERSONNEL:			FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Salary Range		Actual	Proposed	CM Rec.	Budgeted
Firefighter / EMT	56,301 - 77,672		1.50	3.00	3.00	3.00
Firefighter / Paramedic	65,175 - 89,914		6.00	18.00	12.00	12.00
Engineer/ Paramedic	71,856 - 99,131		1.50	3.00	3.00	3.00
Firefighter - Lieutenant	83,181 - 114,755		1.50	3.00	3.00	3.00
Fire Marshall	87,341 - 120,494		0.50	1.00	1.00	1.00
Assistant Fire Chief	101,108 - 139,486		0.50	1.00	1.00	1.00
Fire Chief	129,042 - 178,023		0.50	1.00	1.00	1.00
	Total Personnel		12.00	30.00	24.00	24.00

Note: All personnel previously accounted for in the Ambulance Department now included in the Fire Department.

DEPARTMENT	DIVISION	ACCOUNT
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:

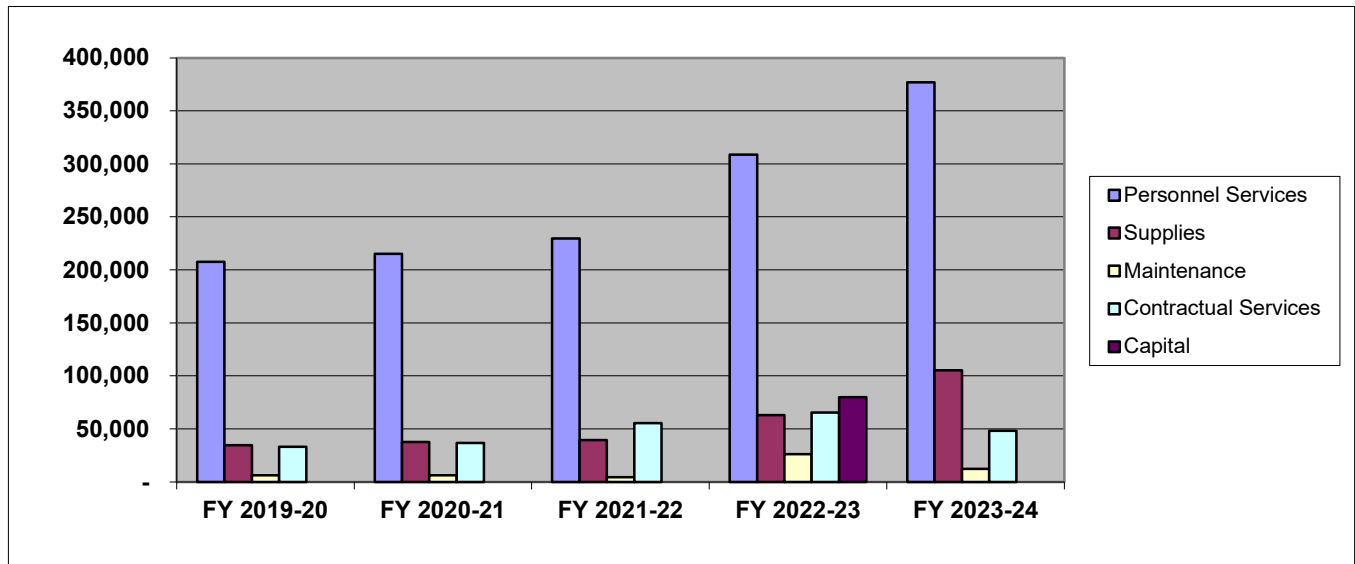
- Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.
 - Increase for the addition of a full-time receptionist for the animal shelter.
 - Increase for additional overtime for shelter staff.
- Supplies: Increase for fuel purchases, body worn cameras, portable radios and laptop computers.
- Maintenance: Increase for building maintenance.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Animal adoptions	261	296	340
Euthanasia of animals	38	60	30
Animals impounded	547	630	700
Calls for service involving animals	887	1,200	1,400
Animals spay or neutered	540	500	550
Pet license issued or renewed	332	400	400
Rabbies Vaccinations	942	780	840
Phone calls/Visitors at shelter	11,302	14,814	16,400
Wildlife relocated	37	8	10

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

<u>EXPENDITURE SUMMARY:</u>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	207,413	215,115	229,487	308,554	304,554	376,778	376,778
Supplies	34,712	37,634	39,475	62,950	62,950	105,233	105,233
Maintenance	6,287	6,210	4,478	26,206	6,306	12,306	12,306
Contractual Services	33,106	36,643	55,587	65,317	48,188	48,188	48,188
Capital	-	-	-	80,000	-	-	-
Total	281,518	295,602	329,027	543,027	421,998	542,505	542,505



<u>PERSONNEL:</u>	Salary Range		FY 2022-23 Actual	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Animal Control Supervisor	56,301	77,672	1.00	1.00	1.00	1.00
Animal Control Officer	42,013	57,960	2.00	2.00	2.00	2.00
Kennel Tech	34,564	47,684	2.00	2.00	2.00	2.00
Receptionist	34,564	47,684	0.00	1.00	1.00	1.00
Total Personnel			5.00	6.00	6.00	6.00

DEPARTMENT Code Enforcement	DIVISION Public Services	ACCOUNT 01-524
---------------------------------------	------------------------------------	--------------------------

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 96% 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 23 step increases and increased benefits costs.

Supplies: Increase for additional printing costs and uniforms for code enforcement staff.

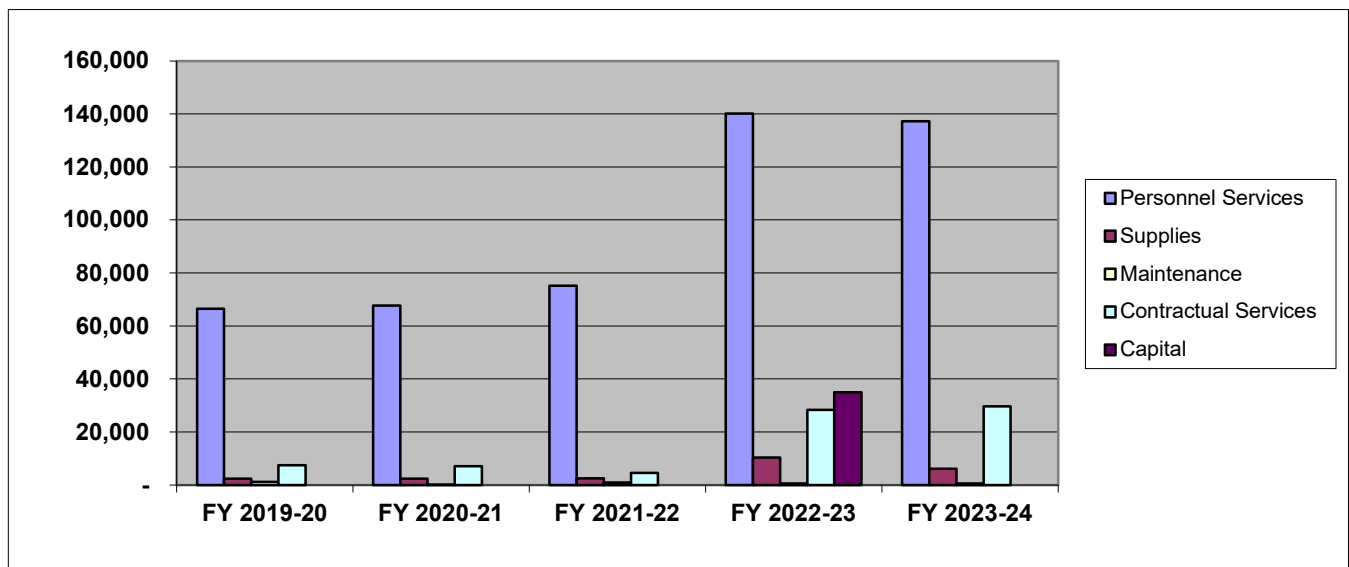
Contractual Services: Increase for staff training and certification.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22 Actual	FY 22-23 Estimate	FY 23-24 Projection
1. Respond to complaints within 1 business day	95%	95%	98%
2. Re-inspect properties on the due date of compliance	95%	95%	96%
3. Achieve Code Enforcement Officer Certification (one officer)	N/A	N/A	100%

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

<u>EXPENDITURE SUMMARY:</u>	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	66,496	67,664	75,163	140,101	140,101	137,277	137,277
Supplies	2,420	2,342	2,458	10,400	4,400	6,100	6,100
Maintenance	1,125	80	891	600	600	600	600
Contractual Services	7,475	7,116	4,593	28,375	28,375	29,725	29,725
Capital	-	-	-	35,000	-	-	-
Total	77,516	77,202	83,105	214,476	173,476	173,702	173,702



<u>PERSONNEL:</u>	Salary Range		FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
			Actual	Proposed	CM Rec.	Budgeted
Code Enforcement Officer	46,319	63,900	1.00	2.00	2.00	2.00
Senior Code Enforcement Officer	51,067	70,451	1.00	0.00	0.00	0.00
Total Personnel			2.00	2.00	2.00	2.00

DEPARTMENT	DIVISION	ACCOUNT
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:

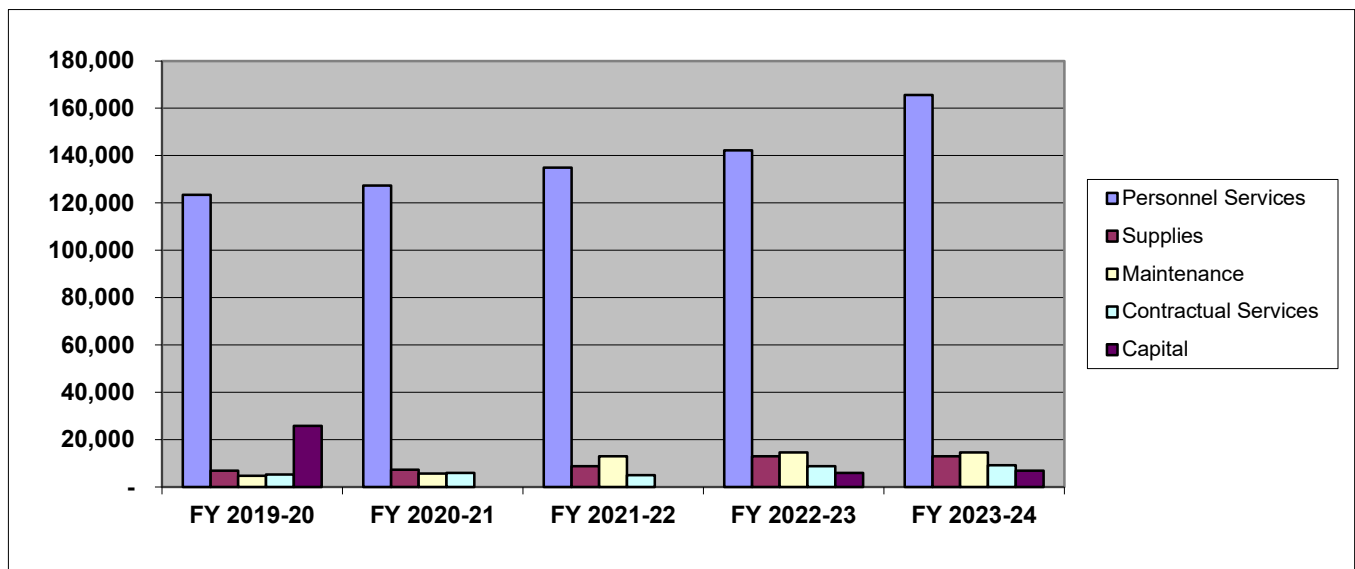
- Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.
- Contractual Services: Increase for additional staff training.
- Capital Outlay: Increase for the purchase of an A/C recycle and recharge machine.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Vehicles & Equipment Serviced or repaired	456	472	512
Vehicles & Equipment Outsourced for Service or repair	35	33	30
Average repair time (in hours)	2.62	3	3.25
Average oil change time (in min.)	90	90	90
Number of returns for incomplete service	9	7	5

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

<u>EXPENDITURE SUMMARY:</u>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	123,394	127,308	134,917	142,154	142,154	165,583	165,583
Supplies	6,921	7,244	8,714	12,883	12,883	12,883	12,883
Maintenance	4,756	5,688	12,960	14,600	14,600	14,600	14,600
Contractual Services	5,216	5,903	4,941	8,720	8,720	9,228	9,228
Capital	25,733	-	-	5,899	-	6,900	6,900
Total	166,020	146,143	161,532	184,256	178,357	209,194	209,194



<u>PERSONNEL:</u>	Salary Range		FY 2022-23 Actual	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Chief Mechanic	62,072	85,633	1.00	1.00	1.00	1.00
Mechanic	46,319	63,900	1.00	1.00	1.00	1.00
Total Personnel			2.00	2.00	2.00	2.00

<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 23 step increases and increased benefits costs.

Maintenance: Increase for additional equipment maintenance.

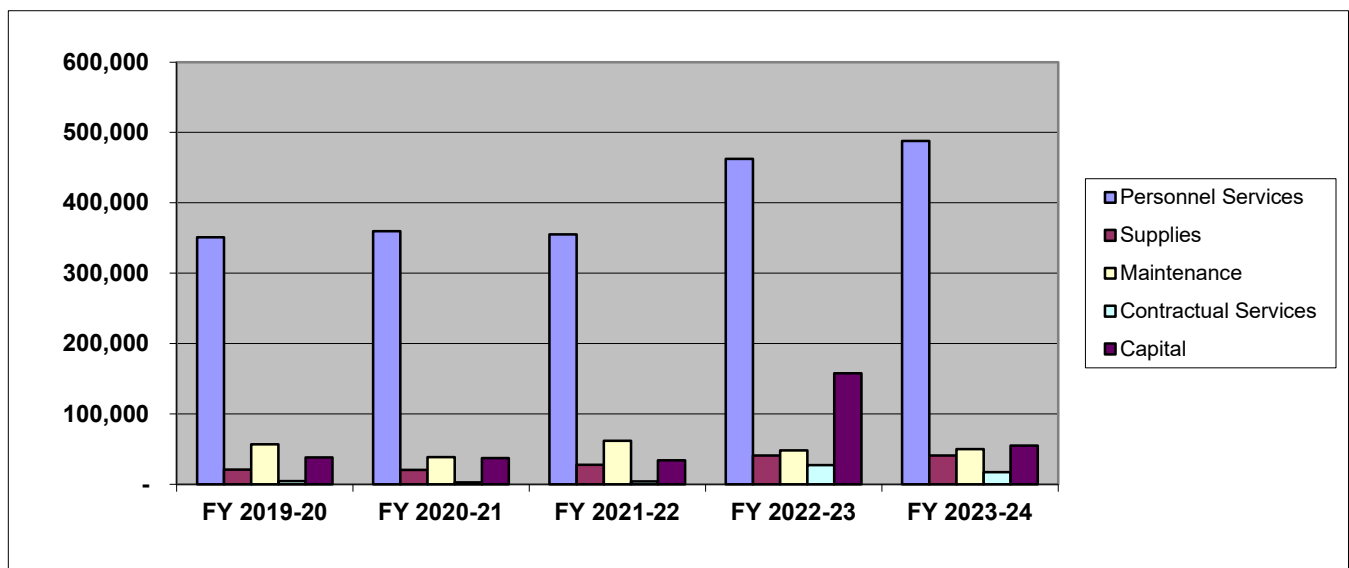
Capital Outlay: Increase for the purchase of a shoulder widener machine with the cost to be split with the Stormwater Department budget, the construction of a materials bin cover, and solar-powered traffic signs.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Average # of days once notified to repair utility patches.	12	12	10
Road Rehab Cost per Mile @ 20 feet of road width (Tarrant County)	\$234,000	\$235,000	\$240,000
Linear feet of storm channels improved.	\$5,850	\$10,000	\$12,000
Total # of storm culverts cleaned.	59	55	60
Total # of Utility cuts repaired a second time	2	2	2

DEPARTMENT Streets	DIVISION Public Works						ACCOUNT 01-531
------------------------------	---------------------------------	--	--	--	--	--	--------------------------

EXPENDITURE SUMMARY:	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	350,713	359,525	354,904	462,306	462,306	487,613	487,613
Supplies	20,776	20,485	27,798	40,706	40,706	40,706	40,706
Maintenance	56,575	38,716	61,527	48,109	48,109	50,109	50,109
Contractual Services	4,437	2,687	4,094	27,031	17,306	17,306	17,306
Capital	38,100	37,264	34,067	157,500	-	55,000	55,000
Debt Service	-	-	-	-	-	-	-
Total	470,601	458,677	482,390	735,652	568,427	650,734	650,734



PERSONNEL:	Salary Range		FY 2022-23 Actual	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Street Maintenance I	36,292	50,068	4.00	4.00	4.00	4.00
Street Maintenance II	40,011	55,199	1.00	1.00	1.00	1.00
Crewleader	48,635	67,096	1.00	1.00	1.00	1.00
Street/Stormwater Manager	79,220	109,290	1.00	1.00	1.00	1.00
Total Personnel			7.00	7.00	7.00	7.00

DEPARTMENT	DIVISION	ACCOUNT
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, City 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.
- Continue with improvements towards next Tree City USA Designation (includes Azle Arbor Day)

KEY POINTS OF PROPOSED BUDGET:

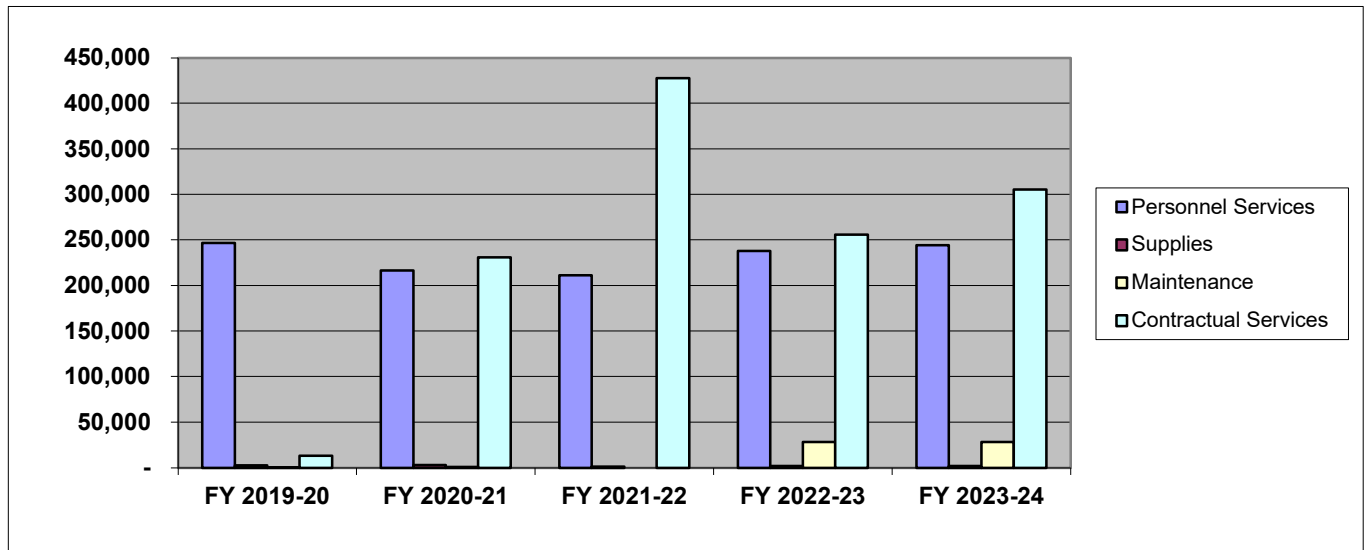
- Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.
- Contractual Services: Increase for additional staff training.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Review new residential plans within five (5) business days	95%	98%	98%
Review new commercial plans within ten (10) business days	95%	96%	96%
Review miscellaneous residential permits within one (1) day of submittal	96%	96%	96%
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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	246,588	216,247	211,088	237,801	237,801	244,315	244,315
Supplies	2,488	2,945	1,022	1,900	1,900	1,900	1,900
Maintenance	263	573	-	28,000	28,000	28,000	28,000
Contractual Services	13,112	230,732	427,576	255,670	303,520	305,315	305,315
Capital	-	-	-	-	-	-	-
Total	262,452	450,496	639,685	523,371	571,221	579,530	579,530



<u>PERSONNEL:</u>	Salary Range		FY 2022-23 Actual	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Director of Planning & Development	122,897	169,547	0.50	0.50	0.50	0.50
Senior Administrative Assistant	51,067	70,451	1.00	1.00	1.00	1.00
Pemit Clerk	38,107	52,571	1.00	1.00	1.00	1.00
Part-Time Building Monitor	3,000	8,400	2.00	2.00	2.00	2.00
Total Personnel			4.50	4.50	4.50	4.50

DEPARTMENT	DIVISION	ACCOUNT
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:

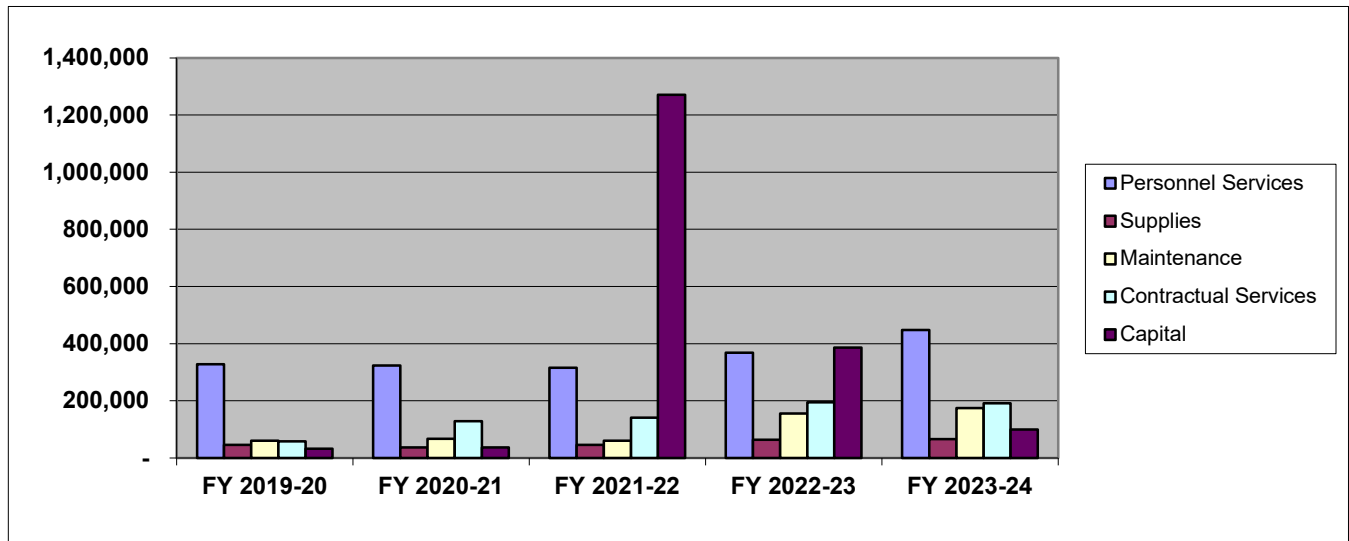
- Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.
 - Increase for the addition of a Parks Maintenance employee.
- Supplies: Increase for trophies for softball leagues.
- Maintenance: Increase to replace bollard lighting at Azle Memorial Library and to install a barrier around the Central Park volleyball courts.
- Contractual Services: Increase to provide internet to the Azle Senior Center.
- Capital Outlay: Increase to construct an additional carport at the Parks facility, a replacement mower, the construction of a concrete materials storage bin for the Shady Grove ball fields.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Total hours spent mowing city parks.	811	800	780
Inspect playgrounds and exercise stations every 30 days.	95%	96%	96%
Inspect community buildings every 30 days.	85%	90%	90%
Inspect irrigation stations every 30 days.	80%	85%	85%
Level of satisfaction with recreation programs.	75%	80%	80%

DEPARTMENT	DIVISION						ACCOUNT
Parks & Recreation	Public Works						01-552

EXPENDITURE SUMMARY:	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	328,373	322,980	315,841	368,143	368,143	447,654	447,654
Supplies	45,688	36,296	45,659	63,830	63,830	65,830	65,830
Maintenance	60,868	67,603	60,614	155,450	124,510	174,510	174,510
Contractual Services	58,348	128,286	141,212	194,720	189,320	191,554	191,554
Capital	31,892	36,450	1,270,612	385,678	-	99,000	99,000
Total	525,169	591,615	1,833,938	1,167,821	745,803	978,548	978,548



PERSONNEL:	Salary Range		FY 2022-23 Actual	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Park Maintenance I	36,292	50,068	1.00	2.00	2.00	2.00
Park Maintenance II	38,107	52,571	2.00	2.00	2.00	2.00
Crew leader	48,635	67,096	1.00	1.00	1.00	1.00
Park Superintendent	79,220	109,290	1.00	1.00	1.00	1.00
Total Personnel			5.00	6.00	6.00	6.00

<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 from the previous year 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 hire and retain skilled and dedicated staff, thus keeping the library functioning at peak performance.

KEY POINTS OF PROPOSED BUDGET:

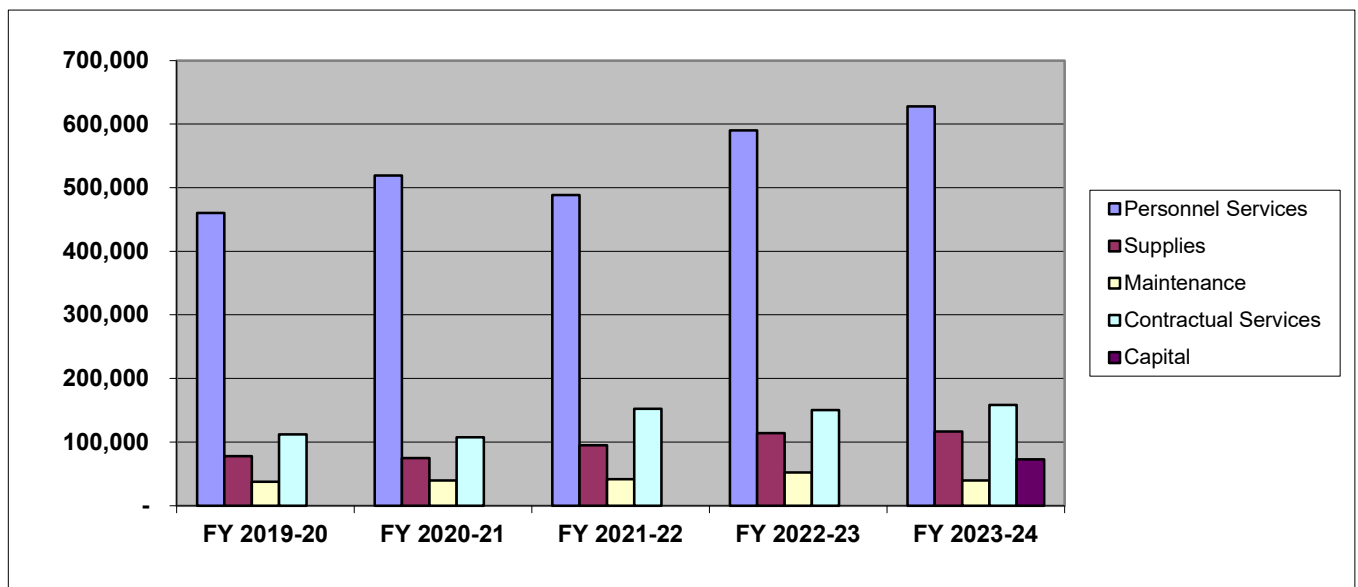
- Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.
 - Increase to upgrade one Library Assistant I position to a Library Assistant II position.
- Supplies: Increase for City logo shirts for staff and additional books and audiovisual materials.
- Contractual Services: Increases for 15th anniversary events and additional staff training and various subscriptions.
- Capital Outlay: Increase for office space construction and vending area remodel to be mostly offset by a private donation.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22 Actual	FY 22-23 Estimate	FY 23-24 Projection
Total circulation	220,823	235,176	245,000
New library cards issued	1,926	2,000	2,050
New Materials Added (Books, Audiobooks, Videos)	2,239	2,463	2,709
Total Holdings of physical items	58,321	60,000	62,000
Total number of programs/events	156	163	186
Program attendance	5,905	7,600	8,360
Computer usage (Computers used by patrons. Does not include Wifi)	5,065	5,572	6,129
Number of continuing education hours completed by staff	37	48	55
Reference Assistance	935	1,006	1,106
Computer/Technology Assistance	2,755	2,954	3,160
Book/AV Repairs (DVD cleaning added in 2023)	4,174	9,320	9,500
Volunteer Hours Worked	481	664	700

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

<u>EXPENDITURE SUMMARY:</u>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	460,201	519,053	488,141	590,053	590,053	627,923	627,923
Supplies	78,073	74,676	94,856	113,872	113,872	116,712	116,712
Maintenance	37,388	39,801	41,564	52,141	39,550	39,550	39,550
Contractual Services	112,200	107,712	152,200	150,491	150,491	158,601	158,601
Capital	-	-	-	-	-	73,020	73,020
Total	687,862	741,242	776,760	906,557	893,966	1,015,806	1,015,806



<u>PERSONNEL:</u>	Salary Range		FY 2022-23 Actual	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Library Assistant I	34,564	47,684	3.00	2.00	2.00	2.00
Library Assistant II	38,107	52,571	0.00	1.00	1.00	1.00
Librarian	53,619	73,973	2.00	2.00	2.00	2.00
Assistant Library Director	68,434	94,410	1.00	1.00	1.00	1.00
Library Director	87,341	120,494	1.00	1.00	1.00	1.00
Part-time Library Asst.	10,605	16,496	4.00	4.00	4.00	4.00
Total Personnel			11.00	11.00	11.00	11.00

DEPARTMENT	DIVISION	ACCOUNT
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:

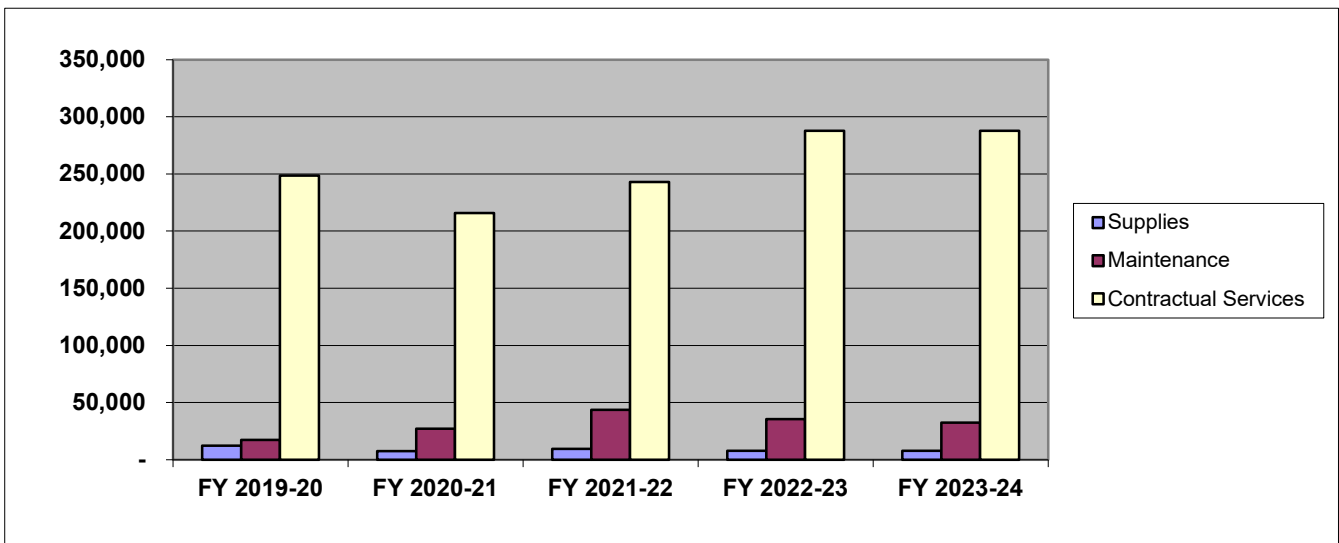
Maintenance: Increase for building maintenance.
 Contractual Services: Increase for utilities costs.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Maintenance cost per facility (per year)	\$24,050	\$22,356	\$21,356
M & O cost per capita	\$5.40	\$4.99	\$4.71

DEPARTMENT	DIVISION	ACCOUNT
Public Buildings		01-556

EXPENDITURE SUMMARY:	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	-	-	-	-	-	-	-
Supplies	12,283	7,449	9,630	7,815	7,815	7,815	7,815
Maintenance	17,206	27,155	43,587	35,470	20,470	32,470	32,470
Contractual Services	248,509	215,853	242,820	287,534	237,534	287,534	287,534
Capital	-	-	-	-	-	-	-
Total	277,998	250,457	296,037	330,819	265,819	327,819	327,819



PERSONNEL:

None

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

PURPOSE STATEMENT:

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

GOALS AND OBJECTIVES:

To prudently manage City risks.

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

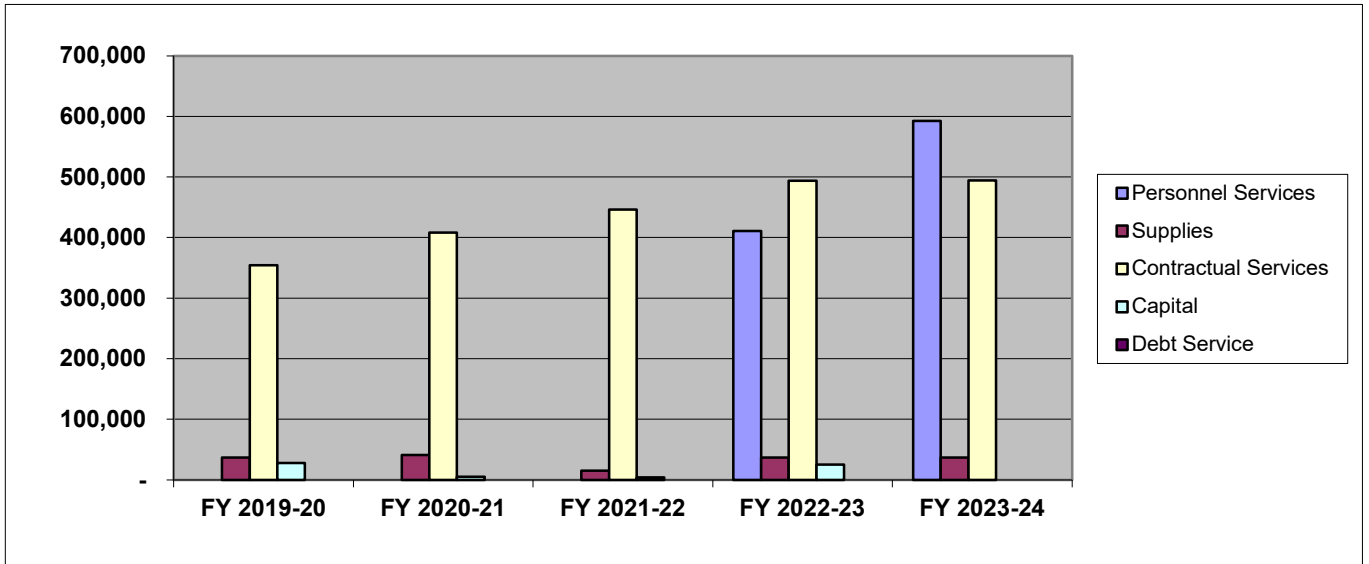
KEY POINTS OF PROPOSED BUDGET:

Personnel Services: Increase for annual employee step increase and 5% adjustment to City pay plan. These costs are shown here for presentation purposes only and will be allocated out to the various departments.

Contractual Services: Increase for tax appraisal/collection services with the appraisal districts and the Tarrant County Tax Office.

DEPARTMENT	DIVISION	ACCOUNT
Non-Department		01-558

EXPENDITURE SUMMARY:	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
Personnel Services	-	-	-	410,960	410,960	592,619	592,619
Supplies	36,685	40,877	15,404	36,900	36,900	36,900	36,900
Contractual Services	354,278	407,986	445,964	493,424	488,424	494,238	494,238
Capital	28,049	5,214	4,342	25,000	-	-	-
Debt Service	-	-	-	-	-	-	-
Total	420,532	454,571	469,570	975,134	945,134	1,132,607	1,132,607



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 proposed rate of \$0.5688744 (including \$0.0466712 for debt service) is \$1.9311256 below the state maximum rate.

DEBT SERVICE FUND – IN BRIEF

Current debt service for outstanding obligations and associated fees is \$789,338. This is an increase of \$497 from FY 2022-23. To finance the current debt service obligation, the budget provides for estimated ad valorem taxes of \$718,755, delinquent tax revenue of \$4,000, penalties and interest of \$4,000, interest income of \$4,000, and \$58,583 from cash reserves. This one-time draw on reserves represents a 41.7% decrease in fund balance. This decrease is not expected to have a negative impact on City operations.

Outstanding debt obligations for the City as of October 1, 2023 funded by ad valorem taxes are \$10,790,000, which is a decrease of \$540,000 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 \$17,820,000, however, \$7,030,000 of that debt is accounted for in the Utility Fund.

The ad valorem tax rate for the interest and sinking fund is \$0.0466712 per \$100 valuation, which is a decrease of \$0.0072768 from the 2022 interest and sinking tax rate.

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

	FY 21-22 <u>Actual</u>	FY 22-23 <u>Budget</u>	FY 22-23 <u>Estimate</u>	FY 23-24 <u>Proposed</u>	FY 23-24 <u>CM Rec.</u>	FY 23-24 <u>Approved</u>
Beginning Balance	151,158	162,871	162,871	140,530	140,530	140,530
Revenue						
Ad Valorem Taxes	787,244	683,868	735,000	718,755	718,755	718,755
Penalty & Interest	4,939	3,500	6,000	4,000	4,000	4,000
Delinquent Tax Revenue	4,419	4,000	11,000	4,000	4,000	4,000
Interest Earnings	1,937	1,000	14,500	4,000	4,000	4,000
	<u>798,539</u>	<u>692,368</u>	<u>766,500</u>	<u>730,755</u>	<u>730,755</u>	<u>730,755</u>
Expenditures						
Principal	530,000	540,000	540,000	550,000	550,000	550,000
Interest	256,026	246,841	246,841	237,338	237,338	237,338
Agent Fees	800	2,000	2,000	2,000	2,000	2,000
	<u>786,826</u>	<u>788,841</u>	<u>788,841</u>	<u>789,338</u>	<u>789,338</u>	<u>789,338</u>
Ending Balance	162,871	66,398	140,530	81,947	81,947	81,947

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

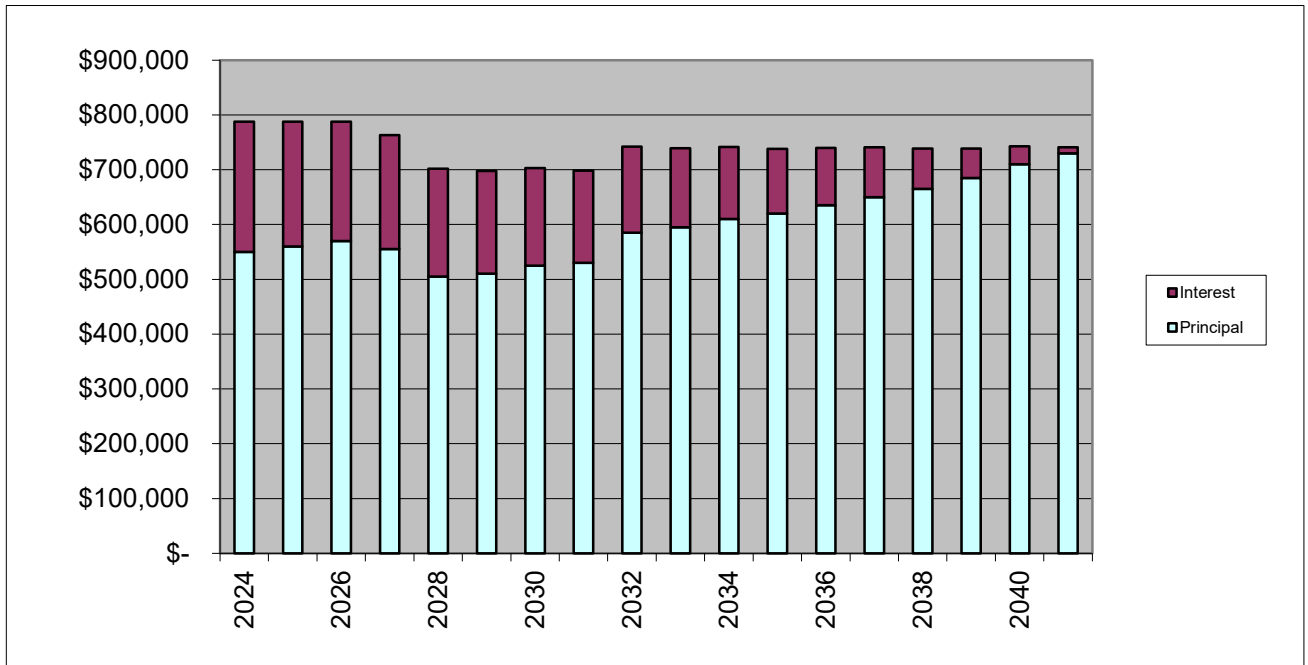
Description, Interest & Maturity Date	Date of Issue	Original Issue	Bonds Outstanding 10/1/2023
Certificates of Obligation Series 2016 2.0% to 4.0% Series Due 2/1/2017 to 2/1/2041 Purpose: Construction of new City Hall and Police Station facilities Bond Ratings: Standard & Poor's: AA	10/20/2016	\$ 9,390,000	\$ 8,670,000
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	\$ 685,000
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	\$ 1,435,000

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

<u>Account Description</u>	<u>2022-23 Actual</u>	<u>2023-24 Approved</u>
Principal Payment	\$ 540,000	\$ 550,000
2016 Certificates of Obligation	170,000	180,000
2017 General Obligation Refunding Bonds	165,000	165,000
2020A General Obligation Refunding Bonds	205,000	205,000
Interest Payment	\$ 246,841	\$ 237,338
2016 Certificates of Obligation	210,193	206,693
2017 General Obligation Refunding Bonds	18,352	14,789
2020A General Obligation Refunding Bonds	18,296	15,857
TOTALS	\$ 786,841	\$ 787,338

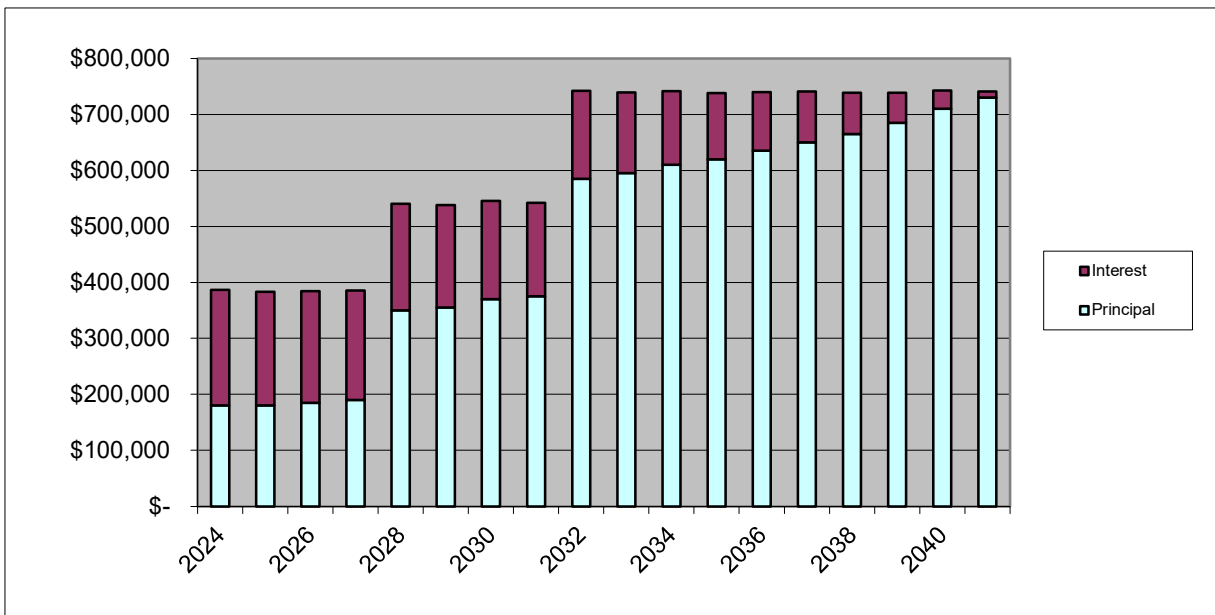
**City of Azle
Annual Debt Service Requirements - Combined Summary
As of October 1, 2023**

<u>Year</u> <u>Ending</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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



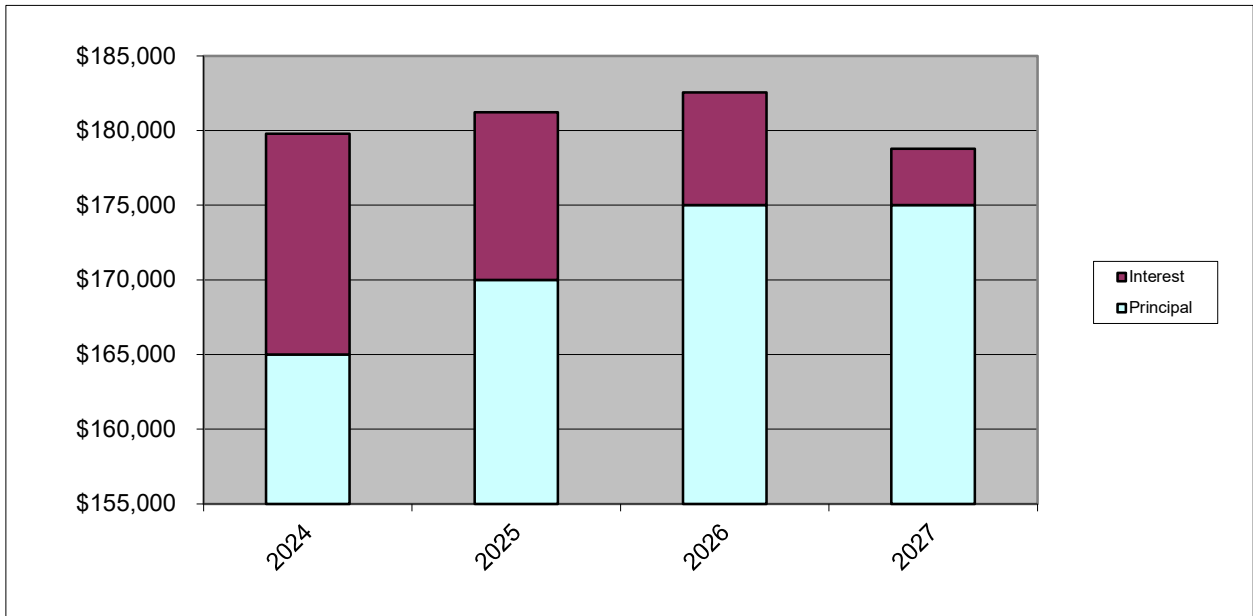
City of Azle
Annual Debt Service Requirements - 2016 Certificates of Obligation
As of October 1, 2023

Year	Debt			
Ending	Outstanding	Principal	Interest	Total
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



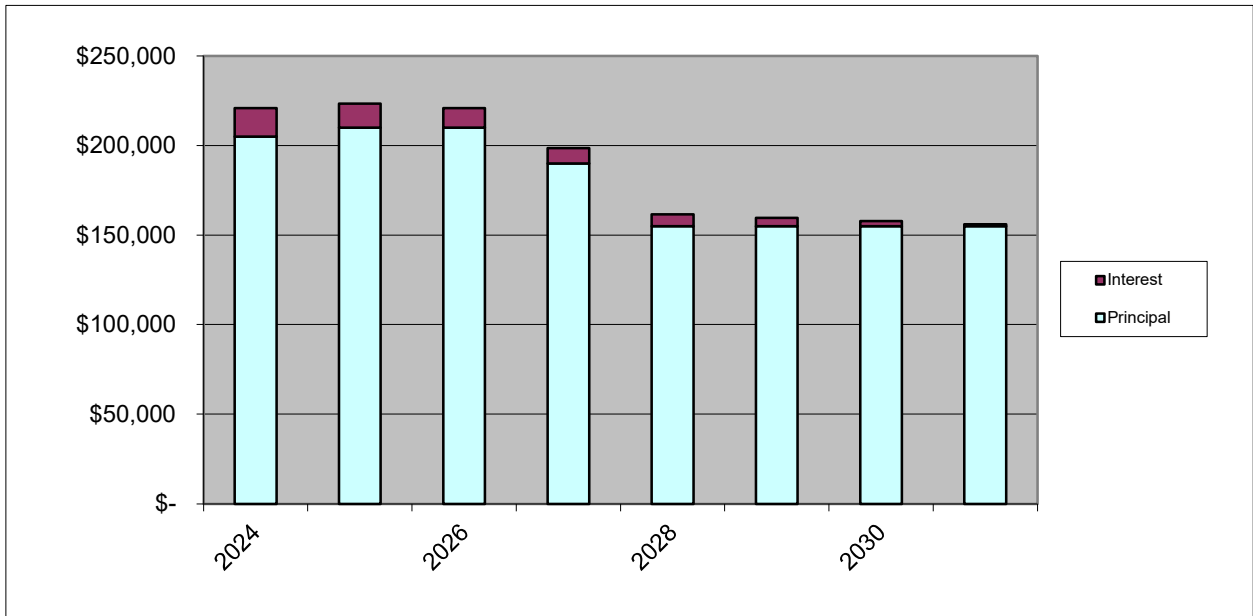
City of Azle
Annual Debt Service Requirements - 2017 General Obligation Refunding Bonds
As of October 1, 2023

Year	Debt			
<u>Ending</u>	<u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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, 2023

<u>Year Ending</u>	<u>Debt Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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.

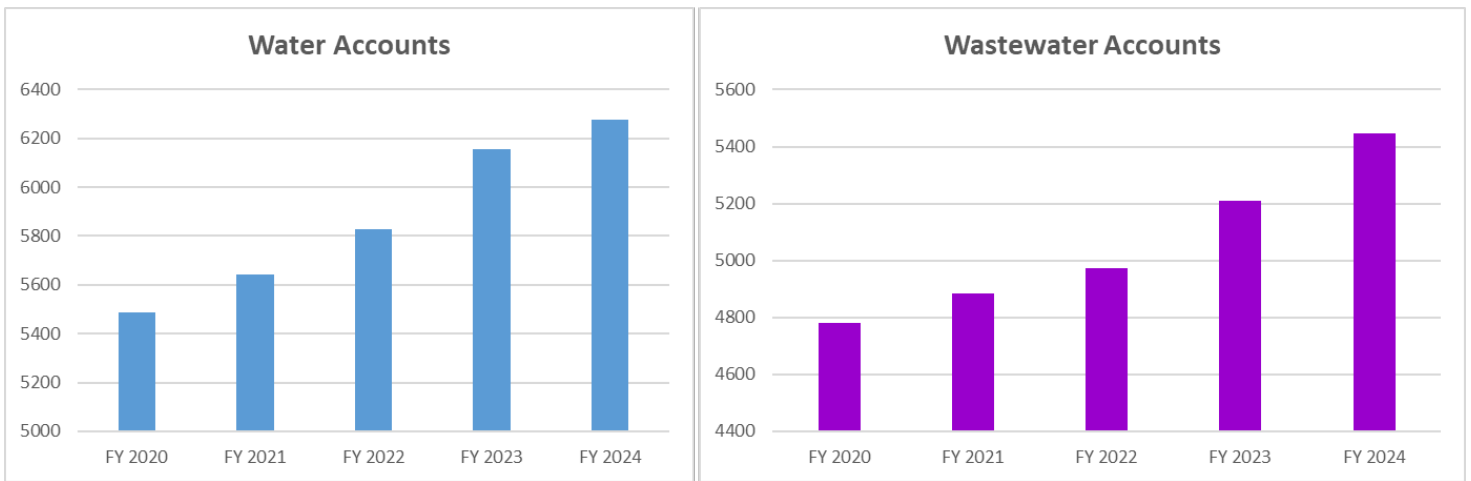
Accounting records for the Utility Fund are maintained on the accrual basis.

UTILITY FUND – IN BRIEF

REVENUES

Total Utility Fund revenues of \$10,968,636 are projected for FY 2023-24. This reflects an increase of \$1,076,074 (10.9%) over the FY 2022-23 budget. This increase is based on historical consumption and actual/projected growth in the City’s customer base. There are no increases to the City’s 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 \$185,754.

The graphs below show the growth in the number of customer accounts from FY 2019-20 to the FY 2023-24 projection.



EXPENSES

Total expenses for the Utility Fund are projected at \$10,409,562 which is \$968,745 (10.3%) more than the adopted FY 2022-23 budget. This is due in large part to increases across most expense categories with the largest in Capital Outlay. Included in these categories are increases for employee step increases, a 5% market adjustment to the City’s pay plan, anticipated increases in health and dental insurance, and the purchase of a new vacuum truck for the Utility Maintenance Department at an estimated cost of \$550,000. 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 \$903,798 will cover costs associated with the administration of the Utility Fund that are accounted for in the General Fund. A transfer to the Water and Sewer Capital Projects Fund in the amount of \$600,000 is also included in this budget and will cover a portion of the Walnut Creek Force Main Upgrade project.

The projected ending working capital in the Utility Fund is \$4,030,948, which is a decrease of \$854,724 (17.5%), and exceeds the City’s stated goal of maintaining reserves of at least four months of operating expenses. The decrease is not expected to negatively impact Utility Fund operations.

**Utility Fund
Summaries and Revenue Projections**

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

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimated
BEGINNING WORKING CAPITAL	3,852,325	4,096,025	5,002,804	5,002,804
OPERATING REVENUES				
Water Revenues	4,293,731	5,011,369	4,721,067	5,123,600
Wastewater Revenues	2,656,281	2,842,558	2,846,995	2,890,000
Sanitation Revenues	2,206,463	2,430,633	2,299,500	2,588,778
TOTAL OPERATING REVENUES	9,156,474	10,284,560	9,867,562	10,602,378
TRANSFERS FROM OTHER FUNDS	-	90,000	90,000	90,000
OPERATING EXPENSES				
Water Department	1,615,920	1,891,455	1,786,728	1,863,031
Wastewater Department	1,147,909	1,184,657	1,288,660	1,610,824
Utility Maintenance	1,079,409	1,114,754	1,490,542	1,586,287
Utility Administration	-	-	168,321	168,321
Utility Billing	313,889	368,921	421,503	421,503
Non-Departmental (less Debt Service)	2,413,100	2,610,440	2,633,268	2,908,771
TOTAL OPERATING EXPENSES	6,570,227	7,170,228	7,789,022	8,558,737
NON-OPERATING REVENUES (EXPENSES)				
Interest and Misc. Revenue	40,865	97,655	25,000	214,000
Debt Service	(1,651,327)	(1,658,910)	(1,651,795)	(1,651,795)
TOTAL NON-OPERATING REVENUES (EXPENSES)	(1,610,463)	(1,561,255)	(1,626,795)	(1,437,795)
NET INCOME	975,785	1,643,076	541,745	695,846
TRANSFERS TO OTHER FUNDS				
General Fund	668,968	719,782	812,978	812,978
Utility Capital Projects	-	-	-	-
CHANGE IN THE VALUE OF CURRENT ASSETS/LIABILITIES	(63,117)	(16,515)		
ENDING WORKING CAPITAL	4,096,025	5,002,804	4,731,571	4,885,672

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

FY 2023-24 Proposed	FY 2023-24 Recommended	FY 2023-24 Approved
4,885,672	4,885,672	4,885,672
5,123,600	5,123,600	5,123,600
2,947,000	2,947,000	2,947,000
2,693,036	2,693,036	2,693,036
10,763,636	10,763,636	10,763,636
90,000	90,000	90,000
1,764,428	1,946,565	1,946,565
1,203,955	1,484,050	1,484,050
1,323,067	2,009,360	2,009,360
168,321	181,575	181,575
421,503	426,201	426,201
2,633,268	3,094,421	3,094,421
7,514,542	9,142,172	9,142,172
205,000	205,000	205,000
(1,651,795)	(1,267,390)	(1,267,390)
(1,446,795)	(1,062,390)	(1,062,390)
1,892,299	649,074	649,074
875,330	903,798	903,798
600,000	600,000	600,000
5,302,641	4,030,948	4,030,948

UTILITY FUND REVENUE

Acct. #	Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate
OPERATING REVENUE						
8501	Water Sales	4,068,264	4,017,442	4,700,984	4,435,467	4,800,000
8502	Water Tap Fees	23,530	7,950	16,800	10,000	16,000
8503	Service Charges	135,696	170,278	189,706	175,000	205,000
8504	Contract Water Sales	19,563	19,536	19,551	19,600	19,600
8509	Bulk Water Sales	249	345	1,998	1,000	1,000
8513	Water Tank Rental	75,917	78,179	82,329	80,000	82,000
TOTAL WATER REVENUE		4,323,220	4,293,731	5,011,369	4,721,067	5,123,600
9021	Wastewater Treatment	2,369,146	2,474,225	2,590,381	2,626,995	2,650,000
9022	Wastewater Tap Fees	19,960	4,450	32,080	10,000	20,000
9026	Wastewater Contract Treatment	179,916	177,606	220,096	210,000	220,000
TOTAL WASTEWATER REVENUE		2,569,022	2,656,281	2,842,558	2,846,995	2,890,000
9534	Solid Waste Contract	1,997,809	2,101,434	2,315,522	2,190,000	2,465,503
9536	Solid Waste Collection Fee	99,448	105,029	115,111	109,500	123,275
TOTAL SANITATION REVENUE		2,097,257	2,206,463	2,430,633	2,299,500	2,588,778
TOTAL OPERATING REVENUE		8,989,499	9,156,474	10,284,560	9,867,562	10,602,378
NON-OPERATING REVENUE						
9610	Interest Income	76,803	21,812	40,309	21,000	195,000
9810	Insurance Claim Revenue	-	-	5,133	-	-
9869	Donations-Wtr Bill Assist	-	-	-	-	1,000
9880	Misc. Revenue	4,678	19,052	52,213	4,000	18,000
TOTAL NON-OPERATING REVENUE		81,481	40,865	97,655	25,000	214,000
TOTAL INCOME		9,070,980	9,197,339	10,382,215	9,892,562	10,816,378

FY 2023-24 Proposed	FY 2023-24 CM Rec'd	FY 2023-24 Approved
--------------------------------	--------------------------------	--------------------------------

4,820,000	4,820,000	4,820,000
10,000	10,000	10,000
190,000	190,000	190,000
19,600	19,600	19,600
1,000	1,000	1,000
83,000	83,000	83,000

5,123,600	5,123,600	5,123,600
------------------	------------------	------------------

2,717,000	2,717,000	2,717,000
10,000	10,000	10,000
220,000	220,000	220,000

2,947,000	2,947,000	2,947,000
------------------	------------------	------------------

2,605,000	2,605,000	2,605,000
88,036	88,036	88,036

2,693,036	2,693,036	2,693,036
------------------	------------------	------------------

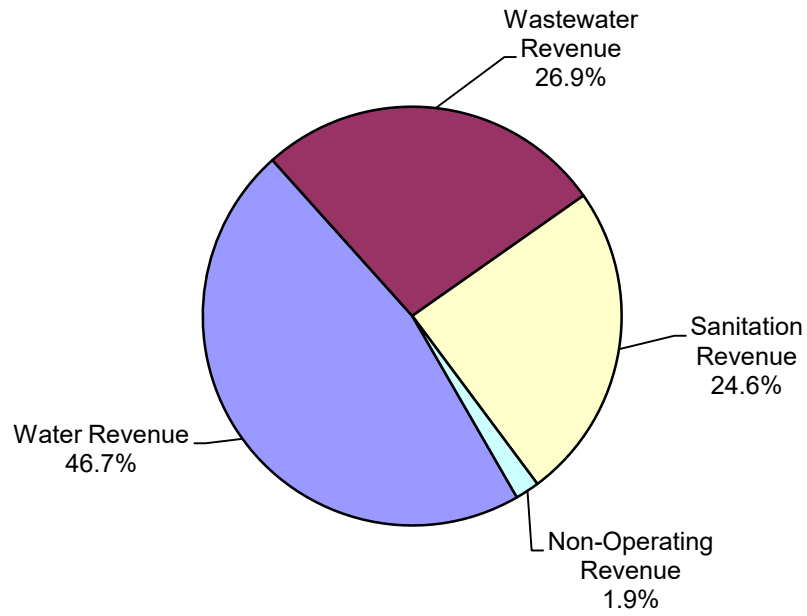
10,763,636	10,763,636	10,763,636
-------------------	-------------------	-------------------

195,000	195,000	195,000
-	-	-
-	-	-
10,000	10,000	10,000

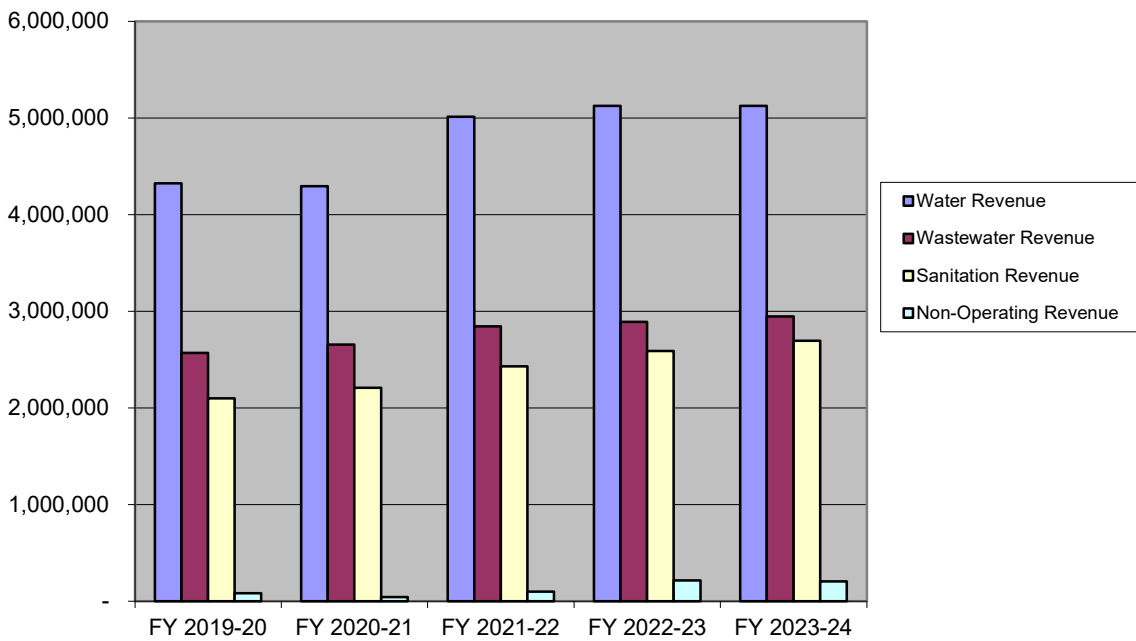
205,000	205,000	205,000
----------------	----------------	----------------

10,968,636	10,968,636	10,968,636
-------------------	-------------------	-------------------

Utility Fund Revenue



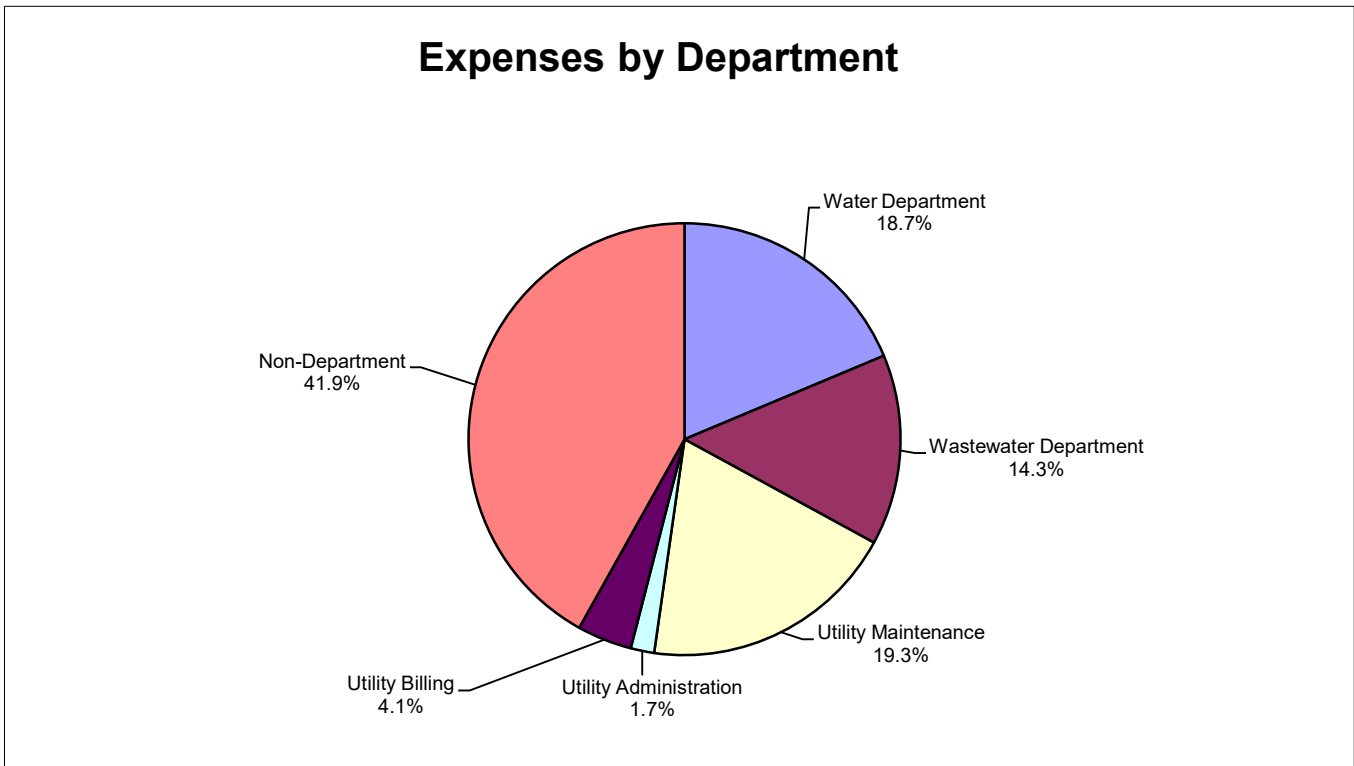
Utility Fund Revenue



**Utility Fund
Expense Summaries**

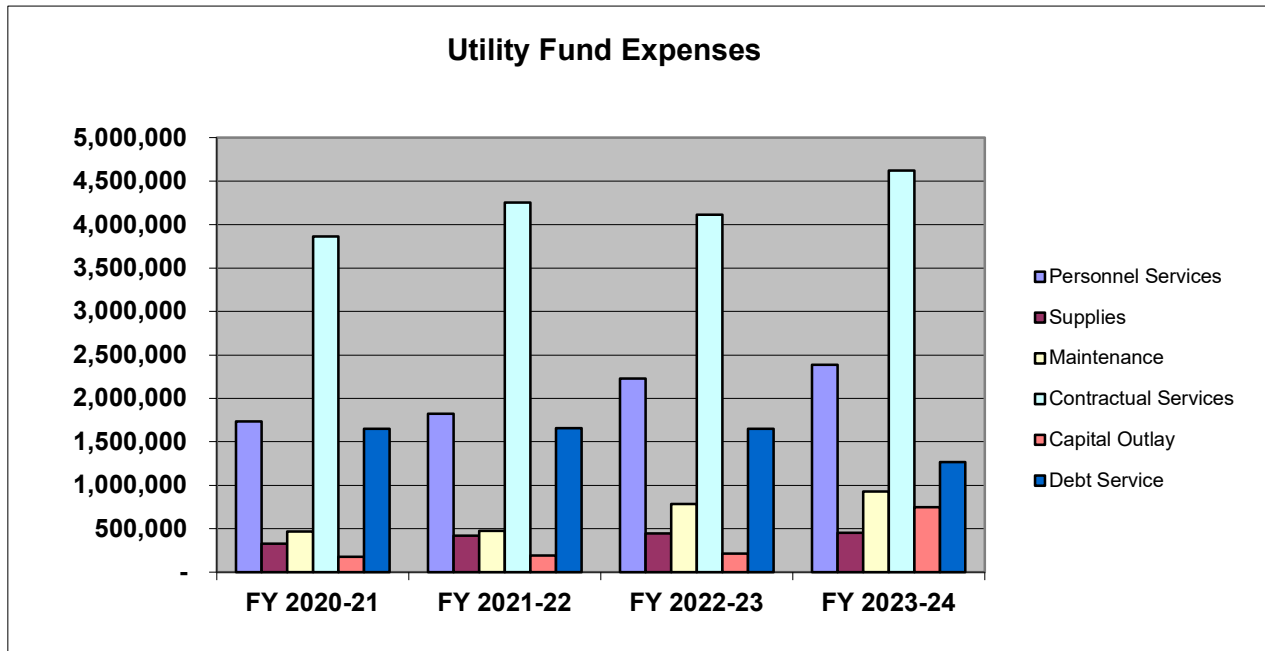
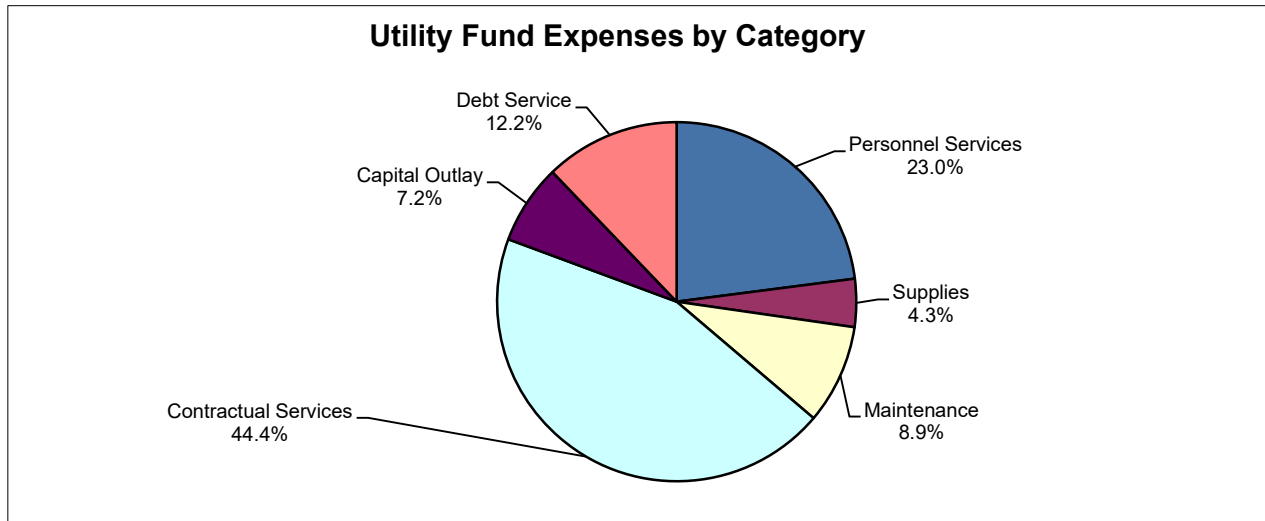
Utility Fund Expense Summary By Department

<u>Department</u>	<u>FY 2020-21</u> <u>Actual</u>	<u>FY 2021-22</u> <u>Actual</u>	<u>FY 2022-23</u> <u>Budget</u>	<u>FY 2022-23</u> <u>Estimated</u>	<u>FY 2023-24</u> <u>Proposed</u>	<u>FY 2023-24</u> <u>CM Rec</u>	<u>FY 2023-24</u> <u>Approved</u>	<u>Percent</u> <u>Change</u>
Water Department	1,615,920	1,891,455	1,786,728	1,863,031	1,764,428	1,946,565	1,946,565	8.95
Wastewater Department	1,147,909	1,184,657	1,288,660	1,610,824	1,203,955	1,484,050	1,484,050	15.16
Utility Maintenance	1,079,409	1,114,754	1,490,542	1,586,287	1,323,067	2,009,360	2,009,360	34.81
Utility Administration	-	-	168,321	168,321	168,321	181,575	181,575	-
Utility Billing	313,889	368,921	421,503	421,503	421,503	426,201	426,201	1.11
Non-Department	<u>4,064,428</u>	<u>4,269,350</u>	<u>4,285,063</u>	<u>4,560,566</u>	<u>4,285,063</u>	<u>4,361,811</u>	<u>4,361,811</u>	1.79
Total	8,221,554	8,829,139	9,440,817	10,210,532	9,166,337	10,409,562	10,409,562	10.26



Utility Fund Expense Summary By Category

<u>Category</u>	<u>FY 2020-21</u> <u>Actual</u>	<u>FY 2021-22</u> <u>Actual</u>	<u>FY 2022-23</u> <u>Budget</u>	<u>FY 2022-23</u> <u>Estimated</u>	<u>FY 2023-24</u> <u>Proposed</u>	<u>FY 2023-24</u> <u>CM Rec</u>	<u>FY 2023-24</u> <u>Approved</u>	<u>Percent</u> <u>Change</u>
Personnel Services	1,733,452	1,823,819	2,229,735	2,229,735	2,229,735	2,389,391	2,389,391	7.16
Supplies	328,386	422,532	445,202	464,583	445,202	451,942	451,942	1.51
Maintenance	470,454	477,746	784,962	989,450	633,457	929,751	929,751	18.45
Contractual Services	3,860,785	4,251,631	4,116,148	4,445,703	4,116,148	4,624,888	4,624,888	12.36
Capital Outlay	177,150	194,501	212,975	429,266	90,000	746,200	746,200	250.37
Debt Service	1,651,327	1,658,910	1,651,795	1,651,795	1,651,795	1,267,390	1,267,390	-23.27
Total	8,221,554	8,829,139	9,440,817	10,210,532	9,166,337	10,409,562	10,409,562	10.26



DEPARTMENT CONSOLIDATION

UTILITY FUND

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budgeted FY 2022-23
8002	SALARIES	1,200,893	1,214,407	1,294,941	1,561,868
8007	LONGEVITY	9,340	9,152	9,412	9,496
8008	OVERTIME	57,446	92,873	76,250	60,200
8010	INCENTIVE PROGRAM	16,217	15,057	16,033	18,670
8012	RETIREMENT-TMRS	159,480	157,488	180,670	264,010
8014	HEALTH & DENTAL INSURANCE	171,575	178,423	186,088	245,224
8015	DISABILITY INSURANCE	14,795	14,501	15,117	18,318
8016	MEDICARE	17,605	18,335	20,081	23,847
8018	FICA	-	-	-	-
8020	UNEMPLOYMENT TAX	3,637	6,804	256	3,780
8022	WORKER'S COMPENSATION	25,308	26,412	24,971	24,322
8024	AUTO ALLOWANCE	-	-	-	-
8026	CLOTHING ALLOWANCE	-	-	-	-
8080	PERSONNEL - OTHER	-	-	-	-
8000	PERSONNEL SERVICES	1,676,296	1,733,452	1,823,819	2,229,735
8102	OFFICE SUPPLIES	3,439	2,986	5,152	5,613
8104	GENERAL SUPPLIES	13,518	11,827	20,773	14,600
8105	CLOTHING/UNIFORM	15,007	12,657	14,259	16,810
8106	PRINTING	175	30	2,150	650
8108	POSTAGE	28,161	29,617	32,992	30,923
8110	PHOTO & LAB	18,473	22,453	27,491	52,000
8112	MOTOR VEHICLE EXPENSE	28,106	29,759	40,439	38,295
8114	NON-CAPITALIZED EQUIPMENT	19,751	19,144	26,783	25,329
8118	SAFETY EQUIPMENT	3,823	7,035	4,040	12,053
8124	CHEMICAL & MEDICAL	170,151	178,754	238,034	219,500
8180	SUPPLIES - OTHER	315	748	-	3,229
8100	SUPPLIES	319,651	328,386	422,532	445,202
8202	MAINTENANCE - BUILDINGS	8,703	16,751	11,031	21,330
8204	MAINTENANCE - OFF EQUIP	239	239	-	250
8206	MAINTENANCE - EQUIPMENT	40,147	94,117	108,282	121,150
8208	MAINTENANCE - RADIOS	-	20	-	750
8210	MAINTENANCE - VEHICLES	13,739	23,249	26,823	31,138
8214	MAINTENANCE - METERS	19,520	25,095	33,000	36,000
8216	SYSTEM REPAIRS	340,586	281,166	273,527	547,939
8220	ELECTRICAL REPAIRS	20,544	29,817	25,083	26,405
8280	MAINTENANCE - OTHER	-	-	-	-
8200	MAINTENANCE	443,478	470,454	477,746	784,962
8302	INSURANCE - GENERAL LIAB	1,928	2,119	1,711	2,600
8304	INSURANCE - BUILDING	41,920	43,069	46,401	53,361
8306	INSURANCE - VEHICLES	11,101	11,817	9,701	12,500
8312	LEGAL NOTICES / ADVERT.	704	1,179	1,443	1,740
8314	PROFESSIONAL SERVICES	52,210	55,198	36,247	49,291
8316	SPECIAL SERVICES	57,090	51,776	49,852	66,698
8317	REGULATORY FEES	-	-	23,735	15,000
8320	ENGINEERS	-	-	5,000	-
8322	UTILITIES	350,832	380,882	347,660	387,500
8324	TELECOMMUNICATION	50,300	36,443	38,921	50,011
8335	BANK & CREDIT CARD FEES	64,401	83,911	110,315	94,200

Estimated FY 2022-23	Proposed FY 2023-24	CM Rec'd FY 2023-24	Approved FY 2023-24	ACCT#
1,561,868	1,561,868	1,669,508	1,669,508	8002
9,496	9,496	9,936	9,936	8007
60,200	60,200	60,500	60,500	8008
18,670	18,670	18,670	18,670	8010
264,010	264,010	309,604	309,604	8012
245,224	245,224	245,644	245,644	8014
18,318	18,318	19,508	19,508	8015
23,847	23,847	25,500	25,500	8016
-	-	-	-	8018
3,780	3,780	3,780	3,780	8020
24,322	24,322	26,741	26,741	8022
-	-	-	-	8024
-	-	-	-	8026
-	-	-	-	8080
2,229,735	2,229,735	2,389,391	2,389,391	8000
6,613	5,613	6,613	6,613	8102
14,600	14,600	14,600	14,600	8104
16,810	16,810	16,810	16,810	
650	650	650	650	8106
30,923	30,923	33,023	33,023	8108
52,000	52,000	52,000	52,000	8110
56,676	38,295	38,295	38,295	8112
25,329	25,329	27,469	27,469	8114
12,053	12,053	12,053	12,053	8118
219,500	219,500	218,500	218,500	8124
3,229	3,229	3,229	3,229	8180
464,583	445,202	451,942	451,942	8100
22,834	21,330	30,899	30,899	8202
250	250	250	250	8204
126,784	103,350	132,051	132,051	8206
750	750	750	750	8208
31,138	31,138	31,138	31,138	8210
36,000	36,000	36,000	36,000	8214
737,878	414,234	672,258	672,258	8216
33,816	26,405	26,405	26,405	8220
-	-	-	-	8280
989,450	633,457	929,751	929,751	8200
2,600	2,600	2,600	2,600	8302
53,361	53,361	53,361	53,361	8304
12,500	12,500	12,500	12,500	8306
1,740	1,740	1,740	1,740	8312
49,291	49,291	57,791	57,791	8314
66,698	66,698	64,698	64,698	8316
25,448	15,000	25,448	25,448	8317
-	-	-	-	8320
412,536	387,500	412,537	412,537	8322
50,011	50,011	58,768	58,768	8324
94,200	94,200	96,000	96,000	8335

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budgeted FY 2022-23
8338	WATER PURCHASES	659,601	659,725	812,297	700,000
8340	GARBAGE COLLECTION SVC	1,996,835	2,101,339	2,314,058	2,190,000
8342	DISPOSAL/REMOVAL	180,267	241,129	251,934	255,183
8344	EQUIPMENT RENTAL	4,634	7,911	9,121	10,725
8354	TRAVEL & TRAINING	9,242	8,268	10,900	24,402
8356	DUES & SUBSCRIPTIONS	3,566	3,097	5,021	6,713
8358	COMPUTER SYSTEM FEES	133,083	172,922	177,314	196,224
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-
8300	CONTRACTUAL SERVICES	3,617,715	3,860,785	4,251,631	4,116,148
8504	MOTOR VEHICLES	22,849	109,967	-	40,000
8508	MACHINERY	-	-	8,642	-
8514	COMPUTER SYSTEMS	-	5,178	4,342	-
8526	TRAFFIC SIGNALS	-	-	-	-
8530	WATER MAINS	6,305	-	-	-
8532	WATER METERS & SETTINGS	49,890	-	107,365	150,975
8534	FIRE HYDRANTS	-	-	-	-
8536	SANITARY SEWERS	-	-	-	-
8580	CAPITAL OUTLAY - OTHER	93,410	62,004	74,151	22,000
8500	CAPITAL OUTLAY	174,453	177,150	194,501	212,975
9002	PRINCIPAL PAYMENTS	1,528,333	1,490,000	1,520,000	1,535,000
9008	INTEREST EXPENSE	433,389	159,050	136,765	112,795
9010	FISCAL AGENTS	2,145	2,278	2,145	4,000
9012	TRANSFERS	-	-	-	-
9000	DEBT SERVICE	1,963,867	1,651,327	1,658,910	1,651,795
	DEPT TOTAL	8,195,460	8,221,554	8,829,139	9,440,817

Estimated FY 2022-23	Proposed FY 2023-24	CM Rec'd FY 2023-24	Approved FY 2023-24	ACCT#
700,000	700,000	700,000	700,000	8338
2,465,503	2,190,000	2,605,000	2,605,000	8340
255,183	255,183	280,206	280,206	8342
27,133	10,725	10,475	10,475	8344
24,402	24,402	28,738	28,738	8354
6,713	6,713	7,334	7,334	8356
198,384	196,224	207,692	207,692	8358
-	-	-	-	8380
4,445,703	4,116,148	4,624,888	4,624,888	8300
233,111	-	602,000	602,000	8504
-	-	-	-	8508
-	-	-	-	8514
-	-	-	-	8526
-	-	-	-	8530
150,975	90,000	90,000	90,000	8532
-	-	-	-	8534
-	-	-	-	8536
45,180	-	54,200	54,200	8580
429,266	90,000	746,200	746,200	8500
1,535,000	1,535,000	1,175,000	1,175,000	9002
112,795	112,795	88,390	88,390	9008
4,000	4,000	4,000	4,000	9010
-	-	-	-	9012
1,651,795	1,651,795	1,267,390	1,267,390	9000
10,210,532	9,166,337	10,409,562	10,409,562	

Utility Fund Transfers to the General Fund

Administration	326,556
Personnel Services	309,776
Supplies	4,350
Contractual Services	12,430
Mayor & Council	32,450
Contractual Services	32,450
Finance	397,240
Personnel Services	303,105
Supplies	2,125
Contractual Services	92,010
Human Resources	173,131
Personnel Services	118,258
Supplies	2,538
Contractual Services	52,336
Maintenance (Vehicles)	72,255
Personnel Services	60,018
Supplies	4,294
Maintenance	4,867
Contractual Services	3,076
Less 50% of Utility Administration	97,833
Total Transfer to General Fund	903,798

**Utility Fund
Department Budgets**

DEPARTMENT	UTILITY FUND	ACCOUNT
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 actuators and valves that are beginning to show signs of failure
- Construct new chemical injection building at the City's Lake Lot property
- Add Chlorine residual monitoring devices and chemical metering pumps to the Plant's SCADA system
- Upgrade High Service Pump #4 to operate on a Variable Frequency Drive motor controller
- Upgrade online turbidity monitoring devices
- Replace Fleet Vehicle
- Extend community awareness educational tools and outreach promoting the Water Plant and Conservation

KEY POINTS OF PROPOSED BUDGET:

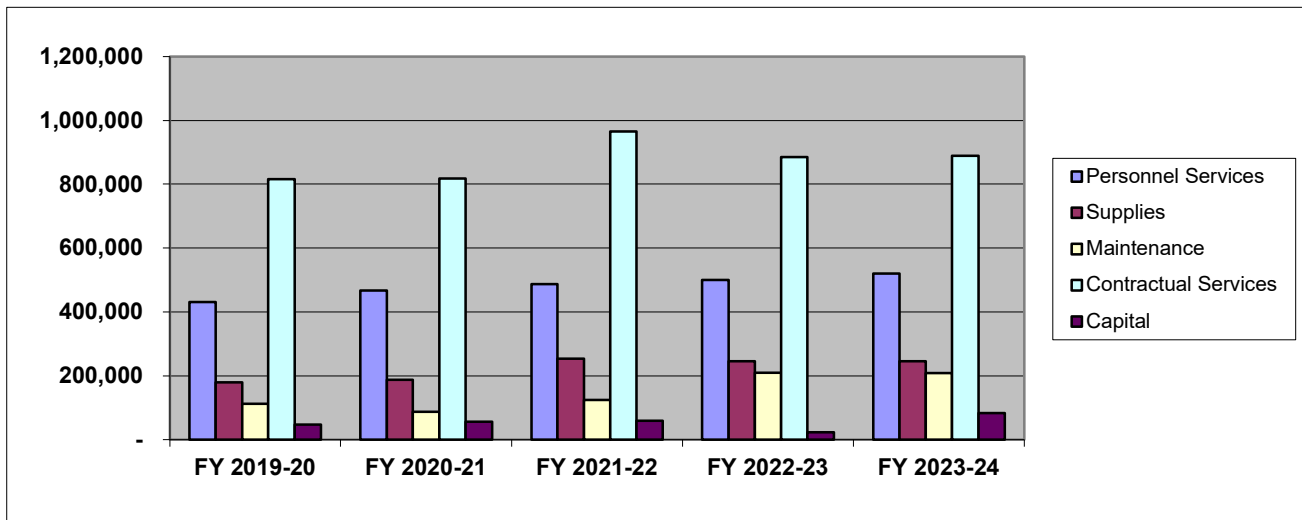
- Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.
- Maintenance: Increase for various equipment and system repairs.
- Contractual Services: Increase for the interior cleaning of the City's elevated storage tanks.
- Capital Outlay: Increase to construct a new storage building on the City's lake lot and for the purchase of a replacement pickup truck.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Increase plant reuse water by 1.5%	1%	2%	2%
Decrease in Utility Cost per MG (Goal to reduce by 1%)	-2%	1%	1%
Compliance with Federal and State regulatory requirements	100%	100%	100%
100% of Bacteriological samples testing negative	100%	100%	100%
Raw Water Total (MG)	699	720	755
Treated Water Total (MG)	679	700	725
In-house Lab Samples Performed	58,671	62,000	65,000

DEPARTMENT Water	UTILITY FUND	ACCOUNT 02-501
----------------------------	---------------------	--------------------------

BUDGET SUMMARY:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	431,411	466,891	487,033	500,485	500,485	520,321	520,321
Supplies	179,136	188,372	254,182	245,300	245,300	245,300	245,300
Maintenance	112,039	86,609	125,227	209,137	138,134	208,735	208,735
Contractual Services	815,763	818,087	964,765	884,929	880,509	889,009	889,009
Capital	46,877	55,961	60,249	23,180	-	83,200	83,200
Total	1,585,227	1,615,920	1,891,455	1,863,031	1,764,428	1,946,565	1,946,565



PERSONNEL:	Salary Range		FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
			Actual	Proposed	CM Rec.	Budgeted
Water Plant Operator I	42,013	57,960	2.00	2.00	2.00	2.00
Water Plant Operator II	46,319	63,900	2.00	2.00	2.00	2.00
Water Plant Operator III	51,067	70,451	1.00	1.00	1.00	1.00
Water Plant Chief Operator	59,116	81,556	1.00	1.00	1.00	1.00
Water Plant Superintendent	79,220	109,290	1.00	1.00	1.00	1.00
Total Personnel			7.00	7.00	7.00	7.00

DEPARTMENT	UTILITY FUND	ACCOUNT
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 and operate the 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 23 step increases and increased benefits costs.

Supplies: Increase for the purchase of various minor tools and equipment.

Maintenance: Increase for various building, equipment, and system repairs.

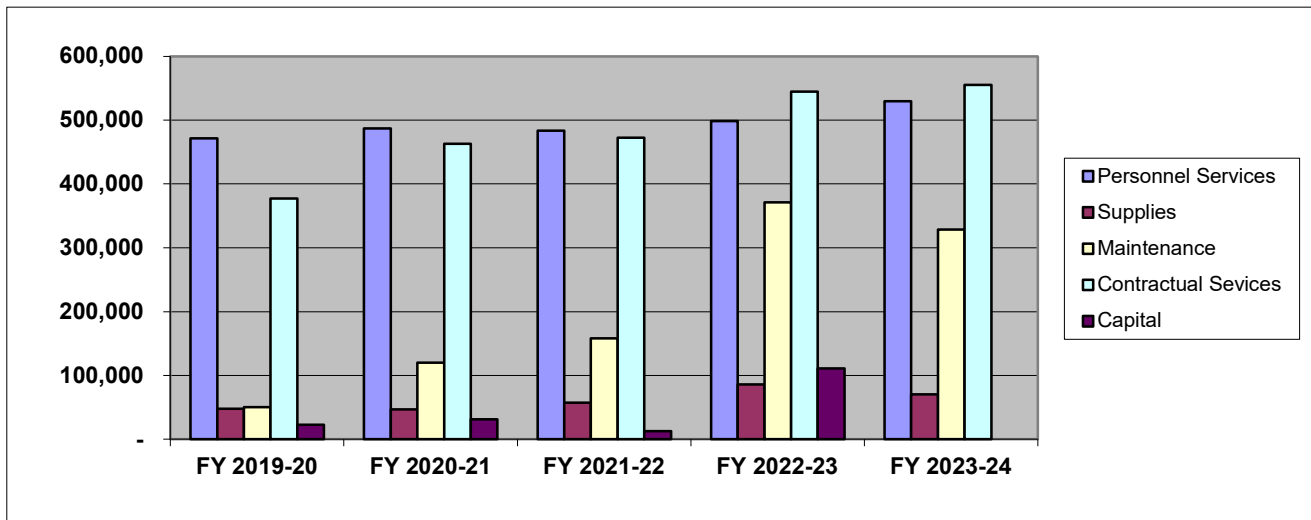
Contractual Services: Increase for regulatory fees, utilities, and sludge removal and hauling.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Lab test performed by operators	14,146	14,546	13,740
Lab test performed by outside labs	677	592	600
Containers of sludge hauled from the Wastewater plants	164	169	169
Cost for 1000 gallons treated	\$2.59	\$2.73	\$3.08
Total annual wastewater treated	457	477	485

DEPARTMENT Wastewater	UTILITY FUND Public Services	ACCOUNT 02-502
---------------------------------	--	--------------------------

BUDGET SUMMARY:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	471,465	486,965	483,517	498,391	498,391	529,385	529,385
Supplies	47,848	46,501	57,248	85,863	67,482	70,482	70,482
Maintenance	50,154	120,195	158,238	370,953	142,823	328,616	328,616
Contractual Services	377,513	463,097	472,803	544,891	495,259	555,567	555,567
Capital	22,849	31,150	12,850	110,726	-	-	-
Total	969,828	1,147,909	1,184,657	1,610,824	1,203,955	1,484,050	1,484,050



PERSONNEL:		FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Salary Range	Actual	Proposed	CM Rec.	Budgeted
Wastewater Plant Operator I	42,013	57,960	3.00	1.00	1.00
Wastewater Plant Operator II	46,319	63,900	1.00	3.00	3.00
Wastewater Plant Operator III	51,067	70,451	2.00	2.00	2.00
Wastewater Plant Superintendent	79,220	109,290	1.00	1.00	1.00
Total Personnel			7.00	7.00	7.00

DEPARTMENT
Utility Administration

UTILITY FUND

ACCOUNT
02-503

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.

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.

KEY POINTS OF PROPOSED BUDGET:

Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.

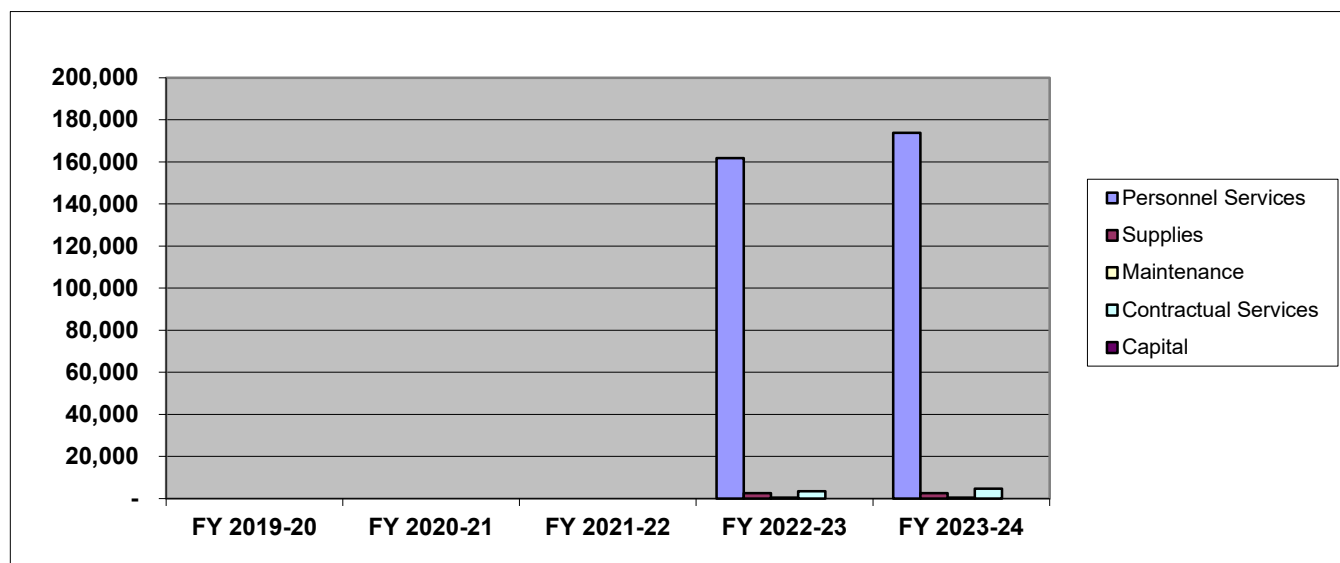
Contractual Services: Increase for additional training for Director of Public Services and subscription to mapping software.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Percent of citizen complaints responded to within 24 hours	98%	99%	100%
Utility Fund Net Income before Transfers Out	\$1,643,076	\$695,846	\$649,074

DEPARTMENT Utility Administration	UTILITY FUND	ACCOUNT 02-503
---	---------------------	--------------------------

BUDGET SUMMARY:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	-	-	-	161,871	161,871	173,903	173,903
Supplies	-	-	-	2,500	2,500	2,500	2,500
Maintenance	-	-	-	500	500	500	500
Contractual Services	-	-	-	3,450	3,450	4,672	4,672
Capital	-	-	-	-	-	-	-
Total	-	-	-	168,321	168,321	181,575	181,575



PERSONNEL:	Salary Range	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
		Actual	Proposed	CM Rec.	Budgeted
Director of Public Services	122,897 - 169,547	1.00	1.00	1.00	1.00
Total Personnel		1.00	1.00	1.00	1.00

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

PURPOSE STATEMENT:

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

GOALS AND OBJECTIVES:

Prudently manage City risks

KEY POINTS OF PROPOSED BUDGET:

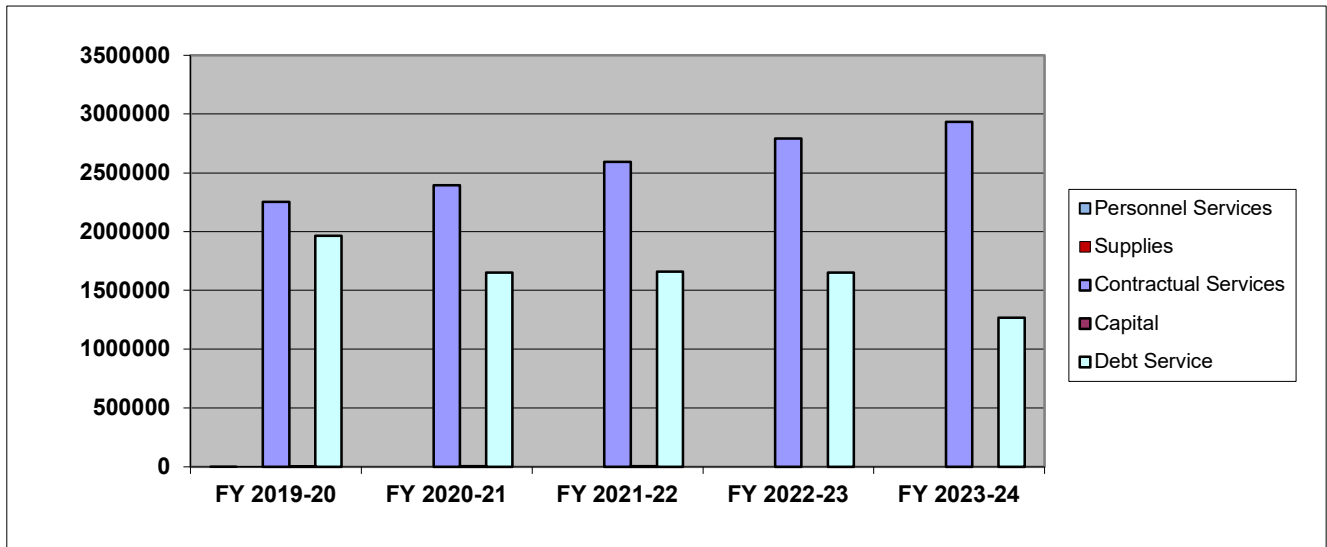
Personnel Services: Increase for annual employee step increase and 5% adjustment to City pay plan. These costs are shown here for presentation purposes only and will be allocated out to the various departments.

Contractual Services: Increase for solid waste collection fees.

Debt Service: Reduction resulting from the paydown of laddered utility-related debt.

DEPARTMENT Non-Departmental	UTILITY FUND	ACCOUNT 02-504
---------------------------------------	---------------------	--------------------------

BUDGET SUMMARY:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	-	-	-	84,839	84,839	130,042	130,042
Supplies	19,297	13,281	8,776	28,200	28,200	28,200	28,200
Contractual Services	2,252,717	2,394,640	2,594,923	2,792,732	2,517,229	2,933,179	2,933,179
Capital	2,000	5,178	4,342	-	-	-	-
Debt Service	<u>1,963,867</u>	<u>1,651,327</u>	<u>1,658,910</u>	<u>1,651,795</u>	<u>1,651,795</u>	<u>1,267,390</u>	<u>1,267,390</u>
Total	4,237,882	4,064,428	4,266,952	4,557,566	4,282,063	4,358,811	4,358,811



PERSONNEL:

Salary Range	FY 2022-23 Actual	FY 2023-24 Proposed	FY 2023-24 CM Rec.	FY 2023-24 Budgeted
--------------	----------------------	------------------------	-----------------------	------------------------

None

Total Personnel	0	0	0	0
------------------------	---	---	---	---

DEPARTMENT Utility Billing	UTILITY FUND	ACCOUNT 02-505
--------------------------------------	---------------------	--------------------------

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:

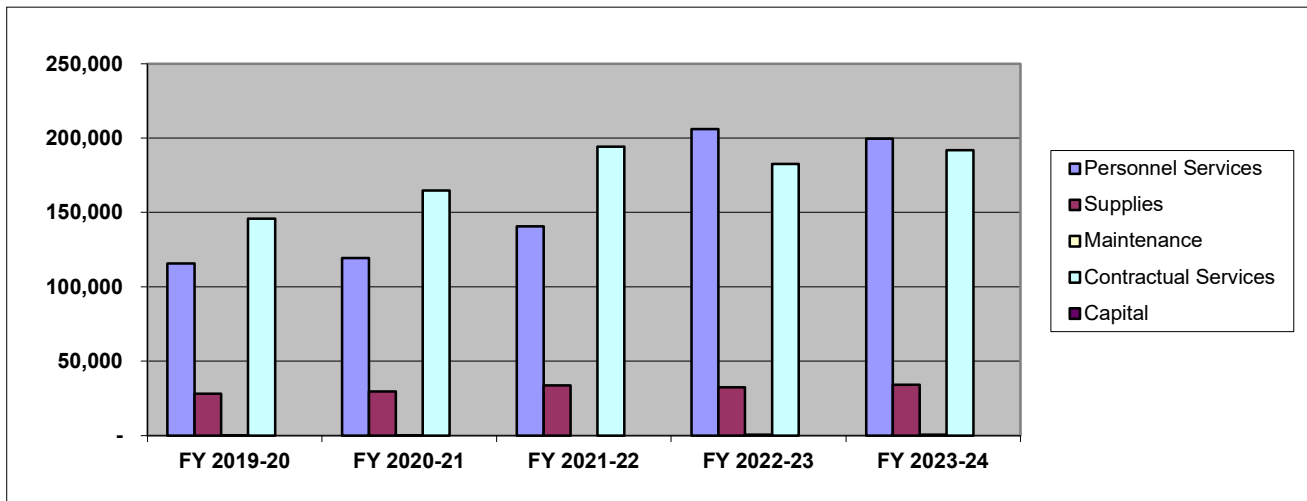
- Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.
- Supplies: Increase for additional postage.
- Contractual Services: Increase for additional bank and credit card fees, travel and training for staff, and increased costs to the City's meter reading system as the result of increased accounts.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22 Actual	FY 22-23 Estimate	FY 23-24 Projection
Cuf-off orders processed	526	967	718
Service orders processed	3,130	3,140	3,700
Delinquent accounts disconnected	653	660	700
Total water accounts	5,882	6,000	6,100
Total sewer accounts	5,074	5,150	5,200
Percentage increase (decrease) in sewer accounts	1.03%	1.48%	0.96%

DEPARTMENT Utility Billing	UTILITY FUND	ACCOUNT 02-505
--------------------------------------	---------------------	--------------------------

BUDGET SUMMARY:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	115,642	119,351	140,648	205,967	205,967	199,665	199,665
Supplies	28,060	29,532	33,892	32,380	32,380	34,280	34,280
Maintenance	239	239	-	500	500	500	500
Contractual Services	145,981	164,766	194,381	182,656	182,656	191,756	191,756
Capital	-	-	-	-	-	-	-
Total	289,923	313,889	368,921	421,503	421,503	426,201	426,201



PERSONNEL:	Salary Range		FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
			Actual	Proposed	CM Rec.	Budgeted
Utility Billing Specialist	38,107	52,571	1.00	1.00	1.00	1.00
Sr. Utility Billing Specialist	44,113	60,857	1.00	1.00	1.00	1.00
Utility Billing Manager	65,175	89,914	1.00	1.00	1.00	1.00
Total Personnel			3.00	3.00	3.00	3.00

DEPARTMENT	UTILITY FUND	ACCOUNT
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 150' 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:

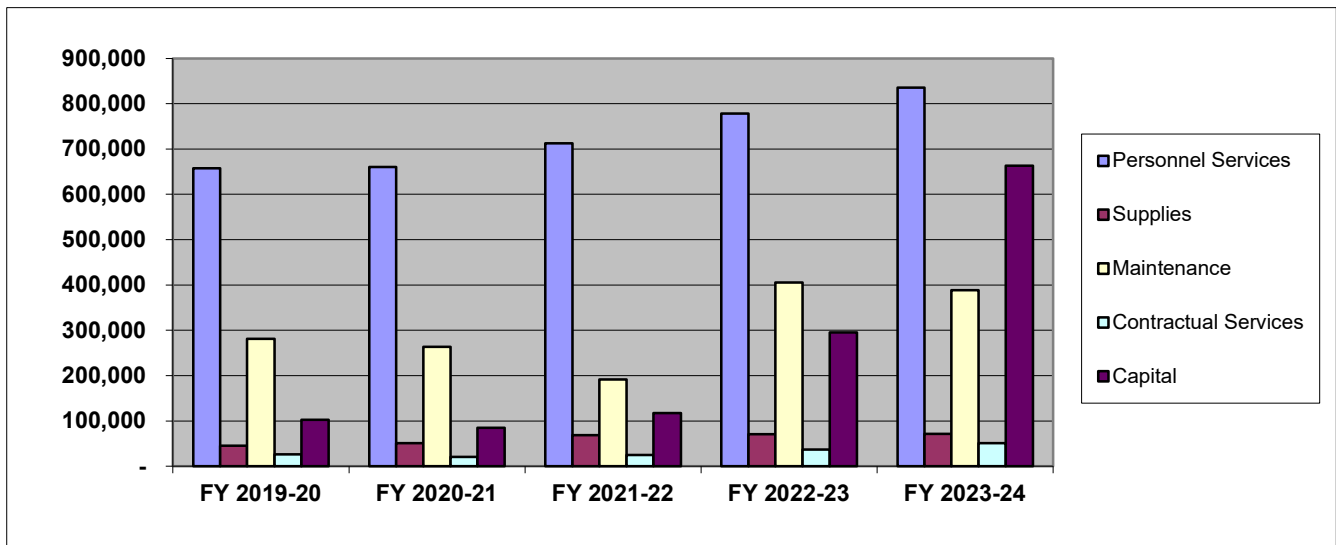
- Personnel Services: Increase due to impact of FY 23 step increases and increased benefits costs.
- Supplies: Increase for the purchase of tablet computers and cell phones for department staff.
- Maintenance: Increase for the continued slip-lining of clay tile sewer mains, and various lift station improvements.
- Contractual Services: Increase for additional staff training and telecommunication service for cell phones and tablet computers.
- Capital Outlay: Increase for the purchase of a vacuum/sewer truck, the construction of covers for materials storage bins, and a lift station control panel upgrade.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Total wastewater calls	139	122	120
Percent reduction of total wastewater calls	6.70%	12.20%	1.60%
Total Water Quality Complaints	30	32	30
Percent reduction of Water Quality Complaints	23.00%	6.00%	6.00%
Total Meter reading mistakes (avg. total meters 4,000)	48	40	40
Percent reduction of Meter reading mistakes	33.00%	16.50%	0.00%
Total footage of wastewater mains replaced.	0	1,710	750
Total footage of water lines replaced.	110	130	150

DEPARTMENT Utility Maintenance	UTILITY FUND	ACCOUNT 02-506
--	---------------------	--------------------------

BUDGET SUMMARY:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	657,778	660,244	712,621	778,182	778,182	836,075	836,075
Supplies	45,309	50,700	68,433	70,340	69,340	71,180	71,180
Maintenance	281,046	263,411	191,882	405,360	348,500	388,400	388,400
Contractual Services	25,741	20,194	24,759	37,045	37,045	50,705	50,705
Capital	102,728	84,860	117,060	295,360	90,000	663,000	663,000
Total	1,112,602	1,079,409	1,114,754	1,586,287	1,323,067	2,009,360	2,009,360



	Salary Range		FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
			Actual	Proposed	CM Rec.	Budgeted
Utility Maintenance Superintendent	79,220	109,290	1.00	1.00	1.00	1.00
Utility Maintenance Crewleader	59,116	81,556	1.00	1.00	1.00	1.00
Utility Maintenance III	46,319	63,900	4.00	4.00	4.00	4.00
Utility Maintenance II	40,011	55,199	1.00	3.00	3.00	3.00
Utility Maintenance I	36,292	50,068	3.00	1.00	1.00	1.00
Total Personnel			10.00	10.00	10.00	10.00



**Utility Fund
Debt Service**

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

<u>Description, Interest & Maturity Date</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Bonds Outstanding 10/1/2023</u>
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	\$ 215,000
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	\$ 575,000
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	\$ 985,000
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	\$ 5,470,000

2023-2024 Estimated Utility Debt Coverage					
Revenue	Operating Expenses	Avail for Debt Svc.	FY 2024 Pmt for Rev Bonds	Coverage	Coverage Required
\$ 10,968,636.00	\$ 8,399,972.00	\$ 2,568,664.00	\$ 219,386.00	11.7084226	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.*

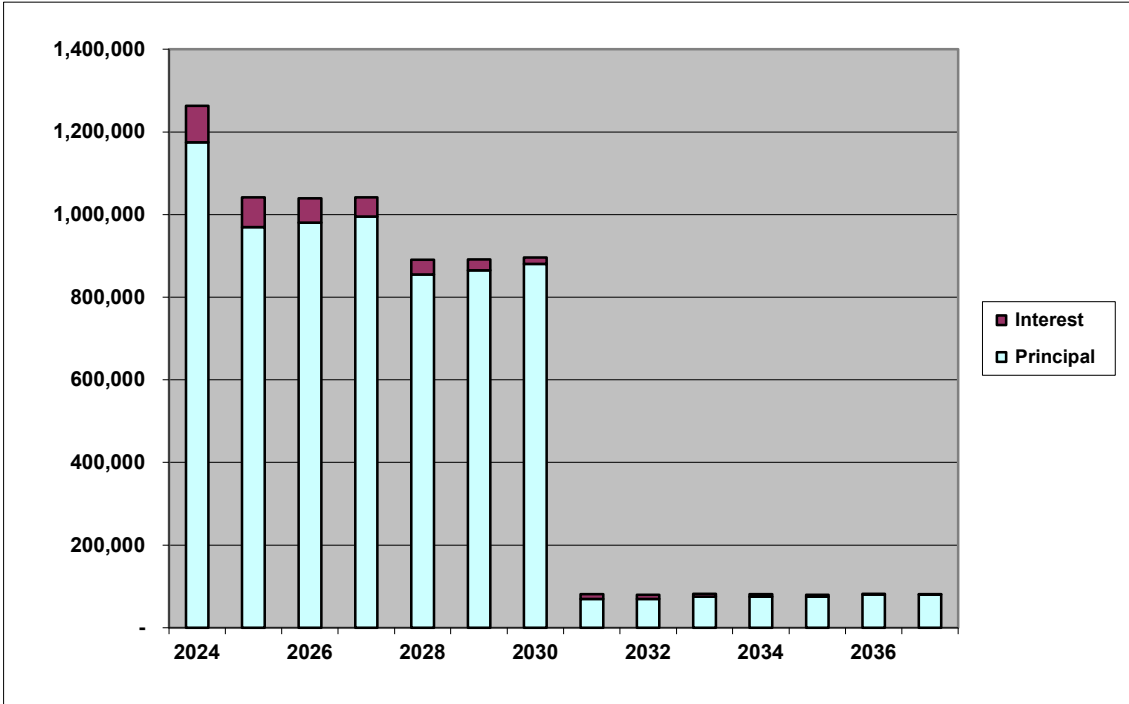
City of Azle
Utility Fund Debt Principal and Interest Payments

<u>Account Description</u>	<u>FY 2022-23</u> <u>Actual</u>	<u>FY 2023-24</u> <u>Approved</u>
Principal Payment	\$ 1,535,000	\$ 1,175,000
2012 Waterworks & Sewer System Revenue Refunding Bonds	385,000	-
2014 Waterworks & Sewer System Revenue Refunding Bonds	210,000	215,000
2017 Tax & Surplus Revenue Certificates of Obligation	135,000	140,000
2017A Tax & Utility System Revenue Certificates of Obligation	60,000	65,000
2020 General Obligation Refunding Bonds	745,000	755,000
Interest Payment	\$ 112,794	\$ 88,390
2012 Waterworks & Sewer System Revenue Refunding Bonds	8,316	-
2014 Waterworks & Sewer System Revenue Refunding Bonds	8,670	4,386
2017 Tax & Surplus Revenue Certificates of Obligation	13,872	10,903
2017A Tax & Utility System Revenue Certificates of Obligation	18,254	17,593
2020 General Obligation Refunding Bonds	63,683	55,508
TOTAL PAYMENT	\$ 1,647,794	\$ 1,263,390

City of Azle Utility Fund Debt Schedules

Combined Total Debt

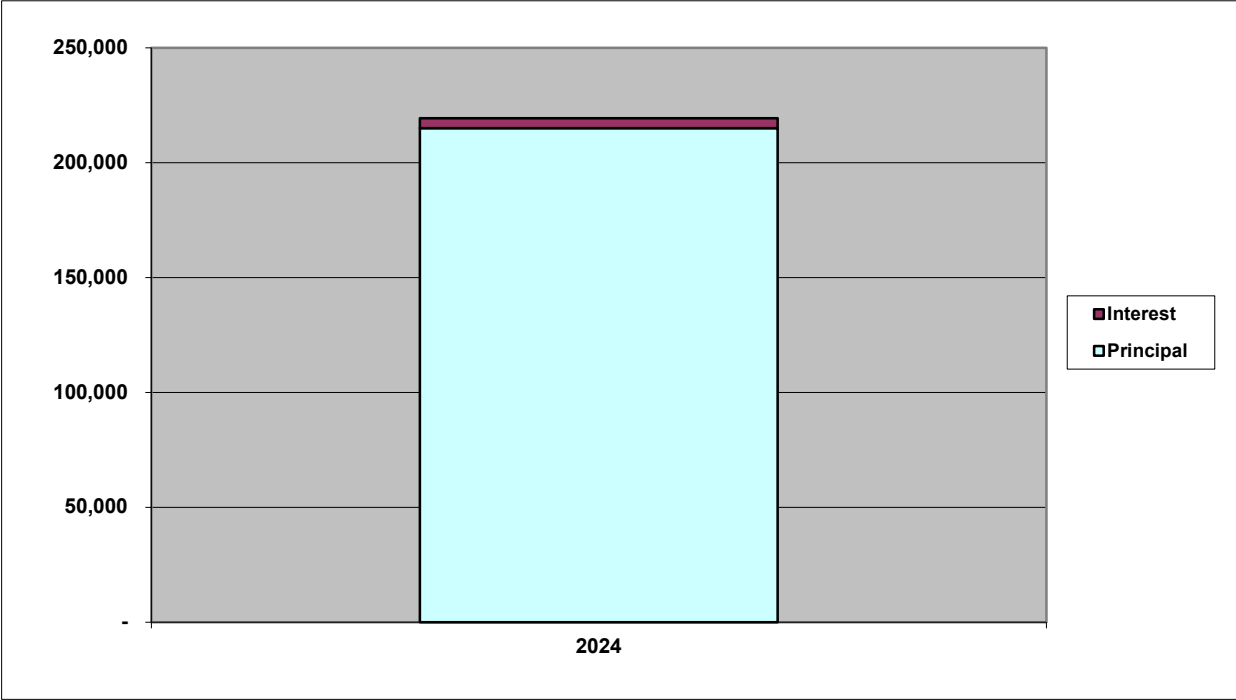
<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2024	7,245,000	1,175,000	88,390	1,263,390
2025	6,070,000	970,000	71,947	1,041,947
2026	5,100,000	980,000	59,692	1,039,692
2027	4,120,000	995,000	47,196	1,042,196
2028	3,125,000	855,000	36,084	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**

2014 Waterworks & Sewer System Revenue Refunding Bonds

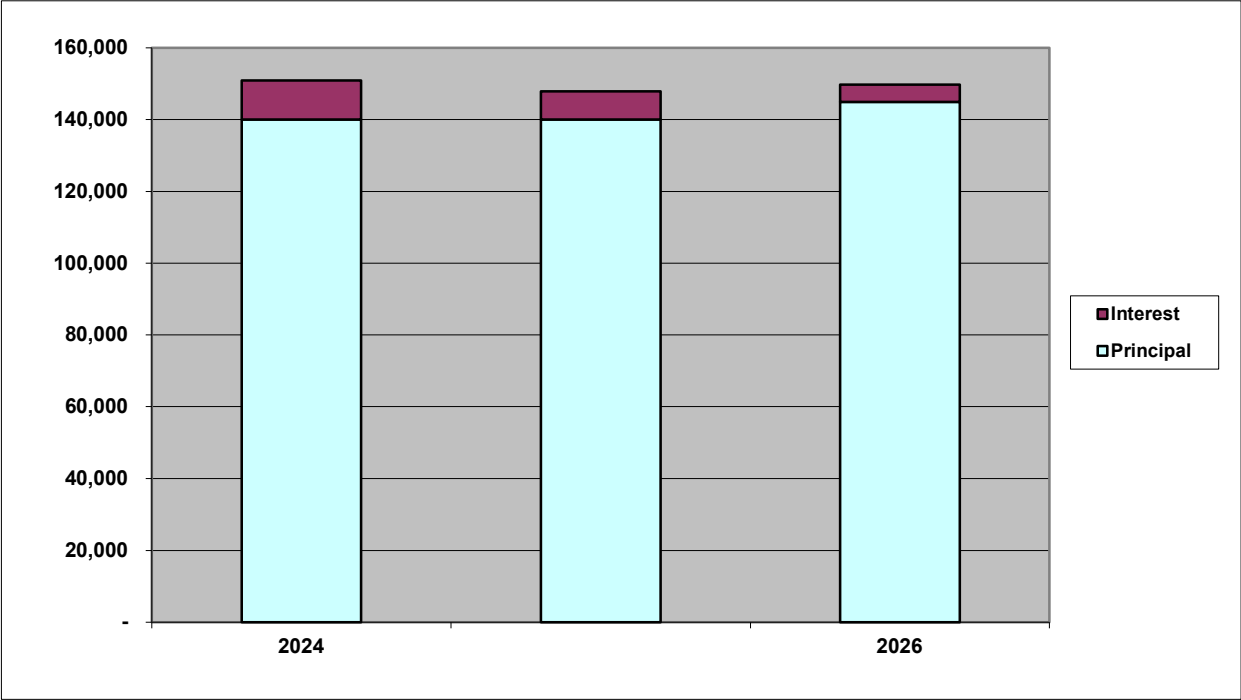
<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2024	215,000	215,000	4,386	219,386



**City of Azle
Utility Fund Debt Schedules**

2017 Tax & Surplus Revenue Certificates of Obligation

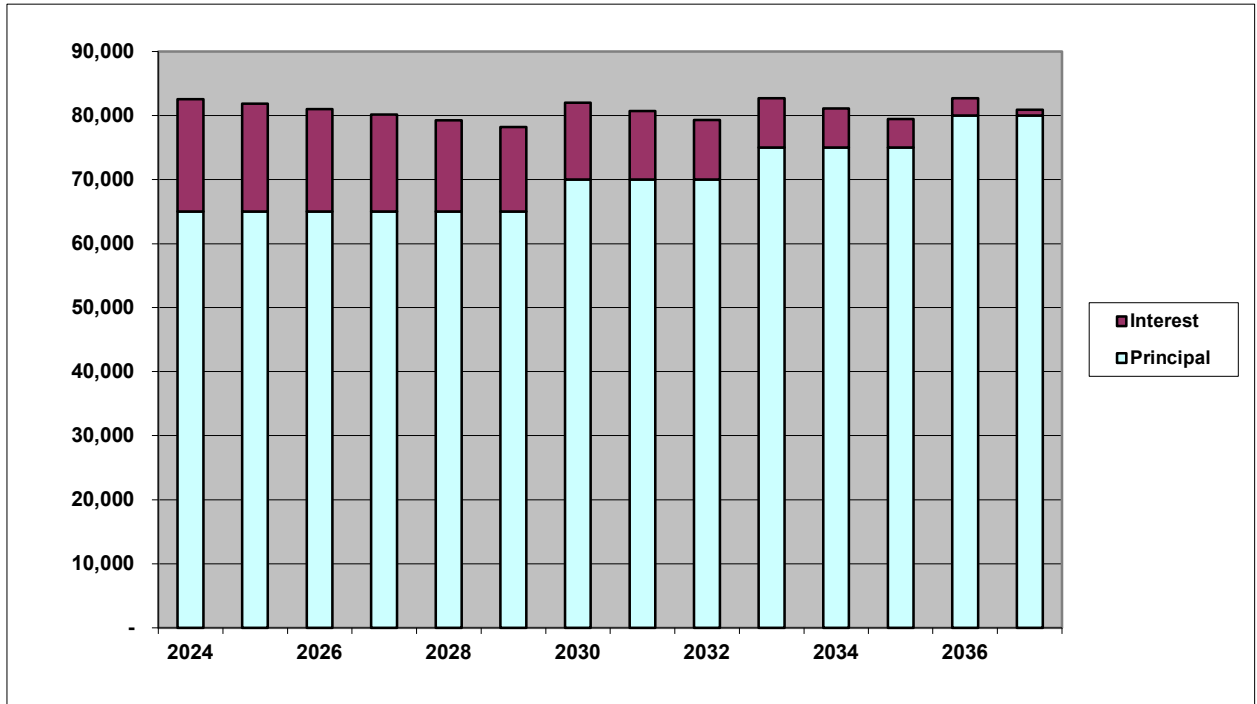
<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2024	575,000	140,000	10,903	150,903
2025	435,000	140,000	7,880	147,880
2026	295,000	145,000	4,804	149,804
2027	150,000	150,000	1,619	151,619



City of Azle Utility Fund Debt Schedules

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

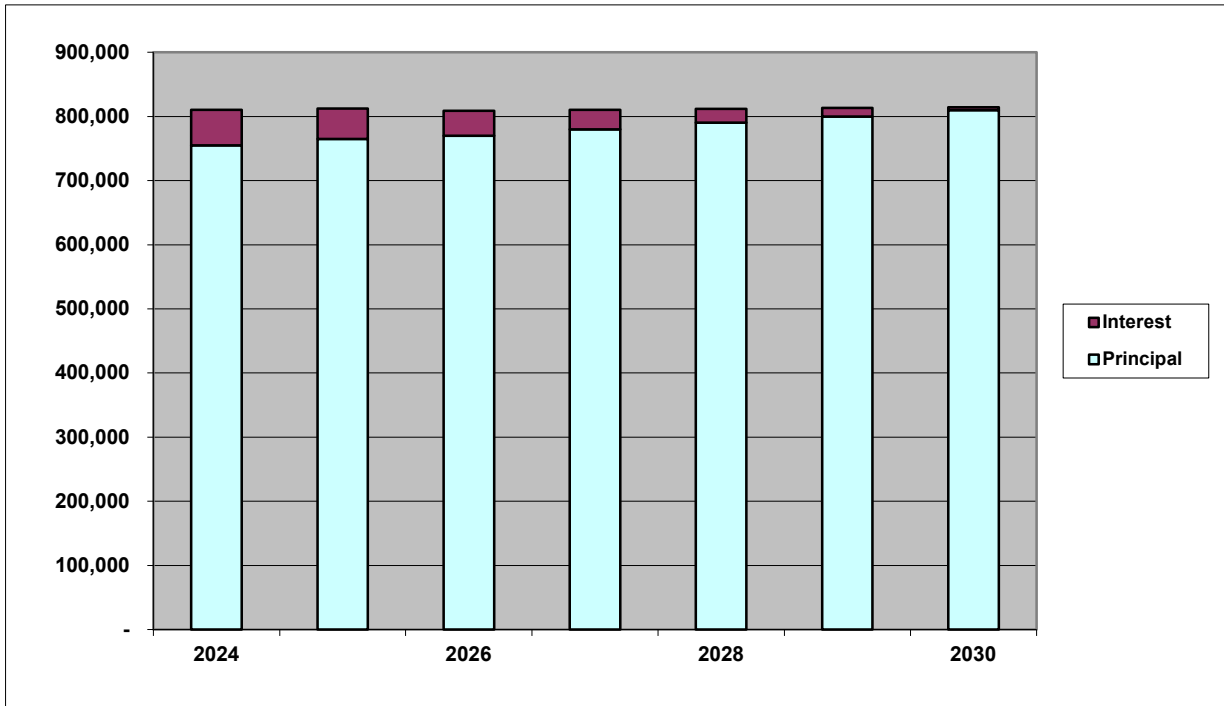
<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2024	985,000	65,000	17,593	82,593
2025	920,000	65,000	16,842	81,842
2026	855,000	65,000	16,030	81,030
2027	790,000	65,000	15,165	80,165
2028	725,000	65,000	14,229	79,229
2029	660,000	65,000	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>
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.

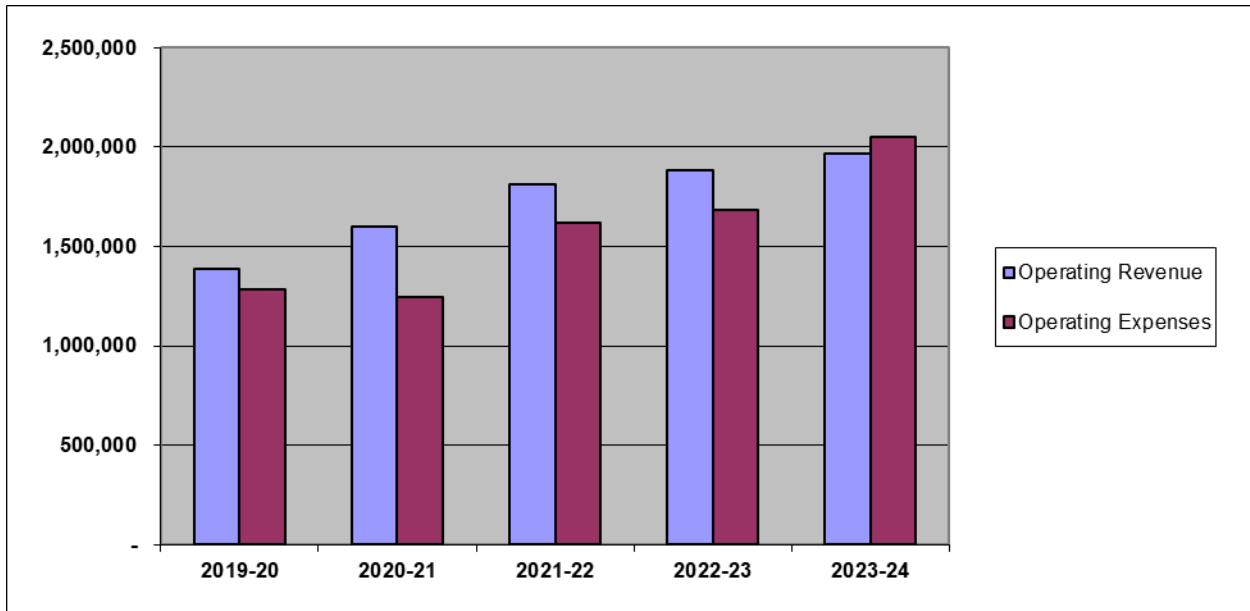
The Golf Course Fund is used to account for user fees charged to customers using the City golf course. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and maintenance.

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

GOLF COURSE FUND – IN BRIEF

REVENUES

Total golf revenue for FY 2023-24 is projected at \$1,964,500 and represents an increase of \$226,500 from the original FY 2022-23 budget. This is attributed to an increase in the level of golf play at the course, an anticipated rate increase to be implemented during the first quarter of the fiscal year, and increased interest earnings. 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 40,000 rounds of golf. The following chart is a graphical representation of operating revenue and expenses for the golf course since FY 2019-20.



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 are expected to exceed revenue in FY 2023-24 and FY 2024-25 and will be discussed below.

EXPENSES

Total Golf Course Fund expenses as approved by the Council are projected at \$2,053,873, which is an increase of \$410,466 over the original FY 2021-22 budget. The majority of this increase is attributable to the renovation of the driving range at an estimated cost of \$200,000 this fiscal year and \$200,000 in FY 2024-25. The remainder of the increase is driven by funding for an additional course maintenance employee, projected increases in employee benefits, funding for annual step increases, funding for a 5% market adjustment to the salary plan, various equipment purchases, various course and pro shop improvements, increases for resale items needed due to the increased levels of play, and funds to address various maintenance issues.

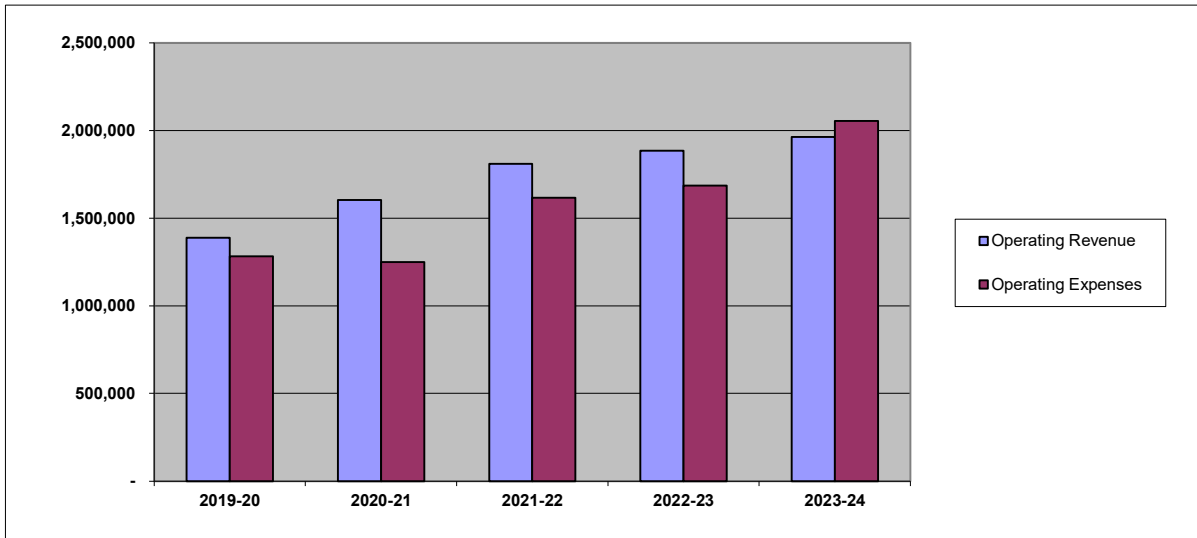
Operating expenses are projected to exceed operating revenue by \$89,373 as a result of the capital improvements to the driving range. As previously mentioned in this document, the Golf

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 \$232,616 from the General Fund and \$185,754 from the Utility Fund. The fund is projected to have an ending balance of \$478,784 which represents a decrease of \$289,373 (37.7%), however, this decrease is not expected to have a negative impact on golf operations.



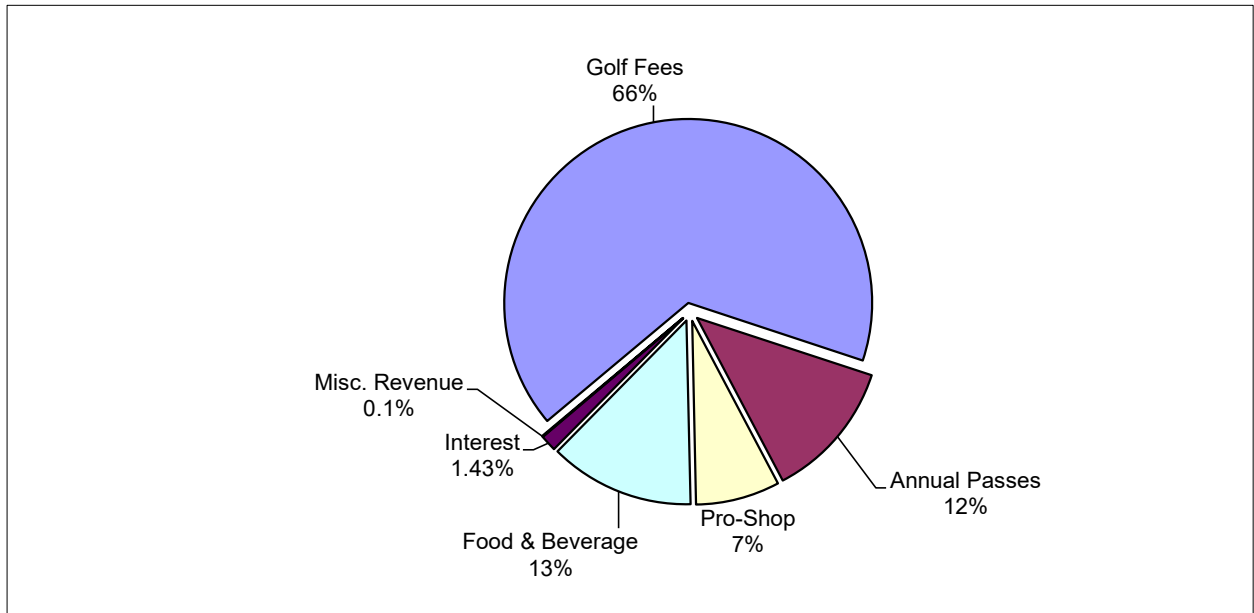
City of Azle Golf Course Fund Summary

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
	<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>
Beginning Balance	242,162	421,899	776,190	769,564	769,564	768,157	768,157	768,157
Operating Revenue	1,388,703	1,603,648	1,810,548	1,738,000	1,884,000	1,964,500	1,964,500	1,964,500
Transfer from Gas Royalty	310,000	-	-	-	-	-	-	-
CTBI Contribution	20,000	-	-	-	-	-	-	-
Total Revenue	<u>1,718,703</u>	<u>1,603,648</u>	<u>1,810,548</u>	<u>1,738,000</u>	<u>1,884,000</u>	<u>1,964,500</u>	<u>1,964,500</u>	<u>1,964,500</u>
Operating Expenses	<u>1,282,705</u>	<u>1,249,357</u>	<u>1,617,174</u>	<u>1,643,407</u>	<u>1,685,407</u>	<u>1,466,407</u>	<u>2,053,873</u>	<u>2,053,873</u>
Net Income	435,998	354,291	193,375	94,593	198,593	498,093	(89,373)	(89,373)
Transfer to Other Funds	-	-	200,000	200,000	200,000	200,000	200,000	200,000
Capital Outlay - Pump Station	<u>256,261</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	421,899	776,190	769,564	664,157	768,157	1,066,250	478,784	478,784



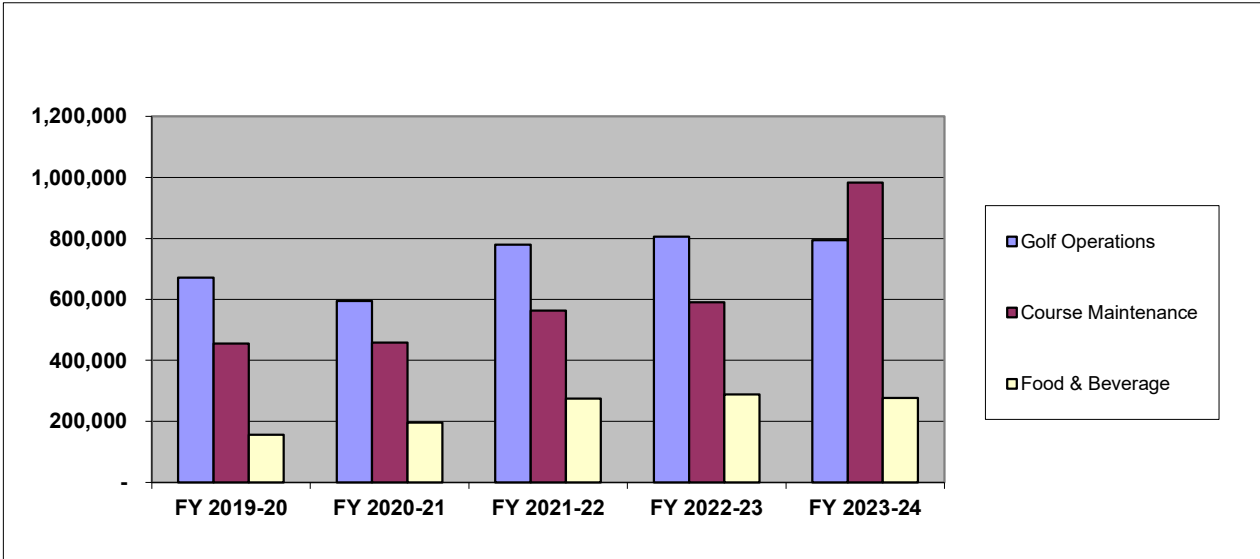
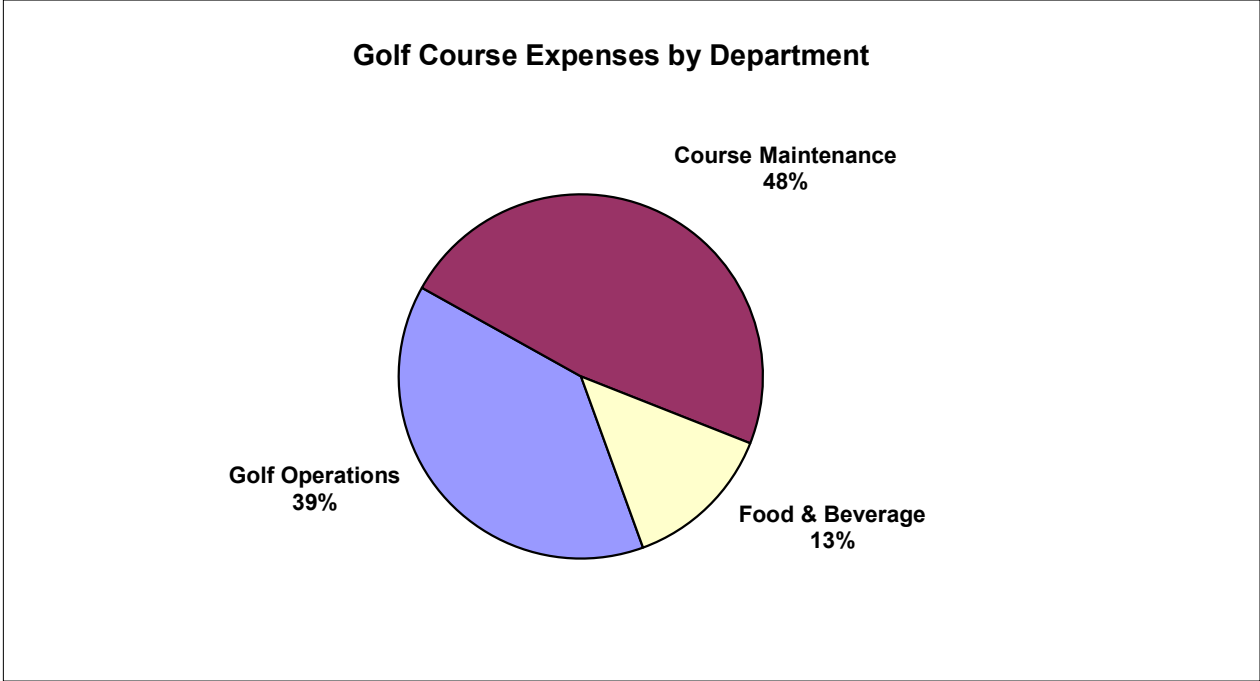
City of Azle Golf Course Fund Revenue Summary

Revenues	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 CM Rec.	2023-24 Approved
Golf Fees	868,280	1,056,412	1,239,111	1,215,000	1,256,000	1,300,000	1,300,000	1,300,000
Annual Passes	213,601	241,578	201,684	200,000	225,000	240,000	240,000	240,000
Pro-Shop	102,706	107,209	130,237	115,000	135,000	145,000	145,000	145,000
Food & Beverage	156,994	195,436	232,632	205,000	240,000	250,000	250,000	250,000
Total	1,341,581	1,600,634	1,803,663	1,735,000	1,856,000	1,935,000	1,935,000	1,935,000
Non-Operating Revenue								
Insurance Claims	30,372	-	-	-	-	-	-	-
Interest	997	374	4,630	1,500	26,500	28,000	28,000	28,000
Misc. Revenue	15,753	2,640	2,255	1,500	1,500	1,500	1,500	1,500
Transfers	-	-	-	-	-	-	-	-
Total	47,122	3,014	6,885	3,000	28,000	29,500	29,500	29,500
Total Revenue	1,388,703	1,603,648	1,810,548	1,738,000	1,884,000	1,964,500	1,964,500	1,964,500



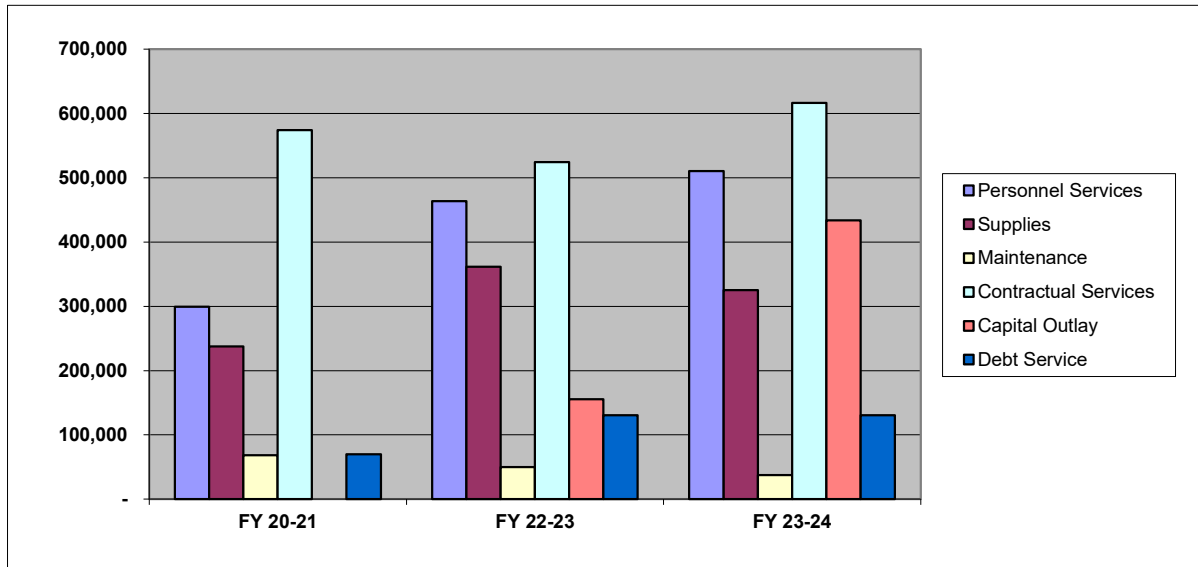
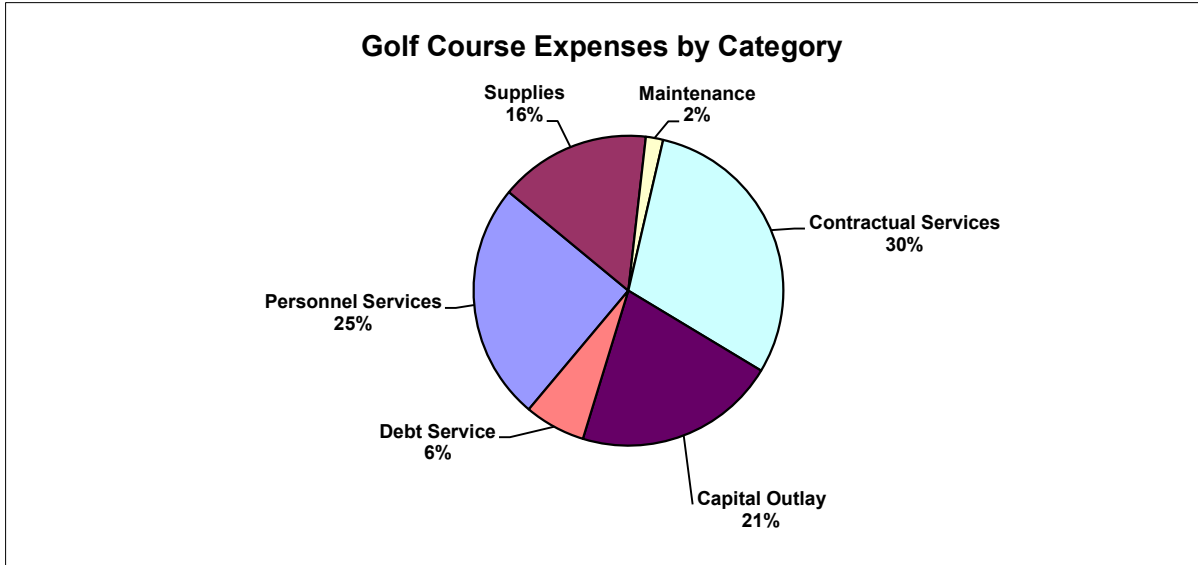
City of Azle Golf Course Department Summary

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
<u>Department</u>	<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	671,073	595,141	779,074	777,962	805,462	684,462	793,869	793,869
Course Maintenance	455,044	457,587	563,488	590,684	590,684	540,684	983,419	983,419
Food & Beverage	156,589	196,629	274,612	274,761	289,261	241,261	276,585	276,585
Total	1,282,705	1,249,357	1,617,174	1,643,407	1,685,407	1,466,407	2,053,873	2,053,873



City of Azle Golf Course Category Summary

<u>Category</u>	<u>FY 19-20</u> <u>Actual</u>	<u>FY 20-21</u> <u>Actual</u>	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Estimated</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>CM Rec'd.</u>	<u>FY 23-24</u> <u>Budgeted</u>
Personnel Services	289,135	299,355	362,390	463,341	463,341	510,473	510,473
Supplies	280,725	237,423	347,219	361,625	318,125	325,125	325,125
Maintenance	133,410	68,173	64,404	50,000	37,500	37,500	37,500
Contractual Services	560,899	574,237	592,556	524,373	516,873	616,207	616,207
Capital Outlay	-	-	120,037	155,500	-	434,000	434,000
Debt Service	18,535	70,168	130,568	130,568	130,568	130,568	130,568
	<u>1,282,705</u>	<u>1,249,357</u>	<u>1,617,174</u>	<u>1,685,407</u>	<u>1,466,407</u>	<u>2,053,873</u>	<u>2,053,873</u>



**Golf Course Fund
Department Budgets**

DEPARTMENT	DIVISION	ACCOUNT
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 2-3 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:

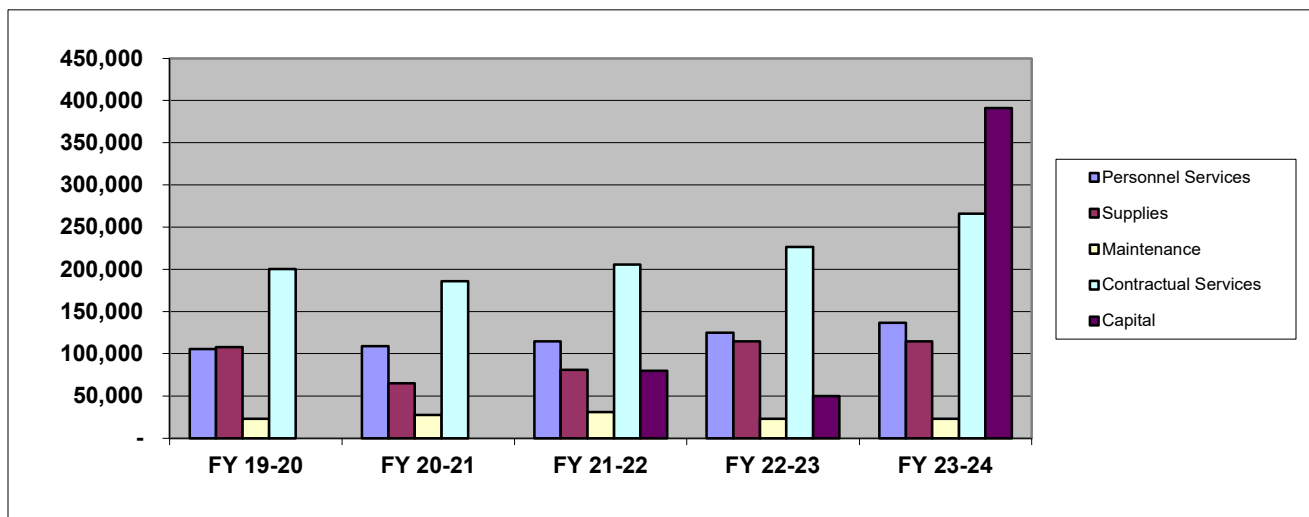
- Personnel Services: Increase due to impact of FY 23 step increase and increased benefits costs and increase related to COLA increase.
- Contractual Services: Increase to allow for the hire of an additional course maintenance worker and a COLA increase for all PEO employees.
- Capital Outlay: Increase requested for the purchase of an additional fairway mower, a reel and bedknife grinder, and to start the process of renovating the driving range.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Total maintenance cost per round	13.88	14.25	14.75
Labor expense per round	7.51	7.75	8.00

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

<u>EXPENDITURE SUMMARY:</u>	<u>FY 19-20</u> Actual	<u>FY 20-21</u> Actual	<u>FY 21-22</u> Actual	<u>FY 22-23</u> Estimated	<u>FY 23-24</u> Proposed	<u>FY 23-24</u> CM Rec.	<u>FY 23-24</u> Budgeted
Personnel Services	105,733	108,971	114,594	124,928	124,928	136,889	136,889
Supplies	107,907	65,163	80,745	114,650	114,650	114,650	114,650
Maintenance	22,830	27,405	30,937	23,000	23,000	23,000	23,000
Contractual Services	200,039	185,880	205,836	226,473	226,473	266,247	266,247
Capital	-	-	79,743	50,000	-	391,000	391,000
Debt Service	18,535	70,168	51,633	51,633	51,633	51,633	51,633
Total	455,044	457,587	563,488	590,684	540,684	983,419	983,419



<u>PERSONNEL:</u>	<u>Salary Range</u>	<u>FY 22-23</u> Actual	<u>FY 23-24</u> Proposed	<u>FY 23-24</u> CM Rec.	<u>FY 23-24</u> Budgeted
Course Superintendent	75,448 - 104,087	1.00	1.00	1.00	1.00
Total Personnel		1.00	1.00	1.00	1.00

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

DEPARTMENT	DIVISION	ACCOUNT
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:

- Implement staff dress code.
- Improve processes to ensure consistent cooking and cleaning practices.
- Analyze cost of goods and change pricing and portion control as needed.
- Improve the look and functionality of the cooking and behind the bar area by adding cabinets and fresh paint.
- Ensure all health code and TABC requirements continue to be met.
- Provide more “on-course” service by staffing multiple beverage carts on high demand days and a ½ way station on #10 with snacks and beverages.
- Utilize social media for advertisement.
- Explore optional menu items and special offerings.
- Create a brand that is known around town.

KEY POINTS OF PROPOSED BUDGET:

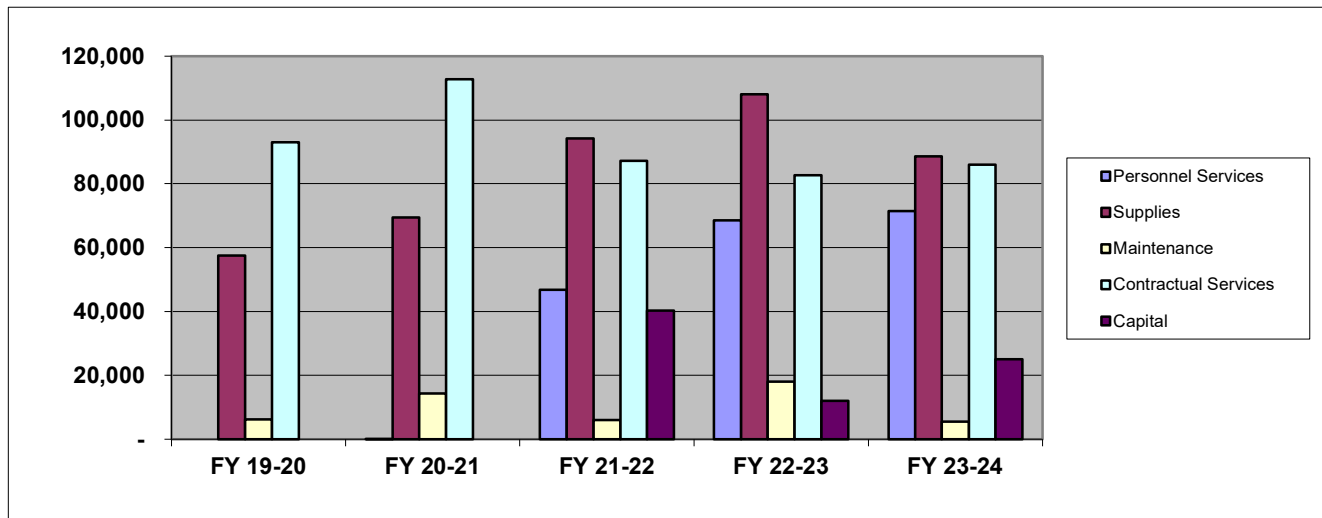
- Personnel Services: Increase due to impact of FY 23 step increase and increased benefits costs and increase related to COLA increase.
- Supplies: Increase for the purchase of new TVs and furniture in the dining area.
- Contractual Services: Increase to fund COLA for PEO employees.
- Capital Outlay: Increase for kitchen area upgrades.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Average revenue per fee round played	5.46	5.5	5.75
Labor expense per round	2.33	2.4	2.6

DEPARTMENT	DIVISION		ACCOUNT				
Food & Beverage	Golf Course		10-513				

EXPENDITURE SUMMARY:	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Estimated	FY 23-24 Proposed	FY 23-24 CM Rec.	FY 23-24 Budgeted
Personnel Services	-	87	46,801	68,556	68,556	71,530	71,530
Supplies	57,454	69,409	94,283	108,075	84,575	88,575	88,575
Maintenance	6,200	14,339	5,993	18,000	5,500	5,500	5,500
Contractual Services	92,935	112,793	87,241	82,630	82,630	85,980	85,980
Capital	-	-	40,294	12,000	-	25,000	25,000
Debt Service	-	-	-	-	-	-	-
Total	156,589	196,629	274,612	289,261	241,261	276,585	276,585



PERSONNEL:	Salary Range		FY 22-23 Actual	FY 23-24 Proposed	FY 23-24 CM Rec.	FY 23-24 Budgeted
Food & Beverage Manager	46,319	63,900	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.

DEPARTMENT	DIVISION	ACCOUNT
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:

- Provide a consistent golf experience for our passholders and guests.
- Build a team that has the same goals and function seamlessly no matter the situation.
- Market the golf course utilizing email database marketing, social media, and our website.
- Increase revenue per round.
- Provide consistent instructional programming targeted at all demographics.
- Improve the merchandise offerings and displays to increase merchandise sales.
- Maximize rounds by implementing an online tee time purchasing option and a no-show policy.
- Implement automatic billing for our passholders.

KEY POINTS OF PROPOSED BUDGET:

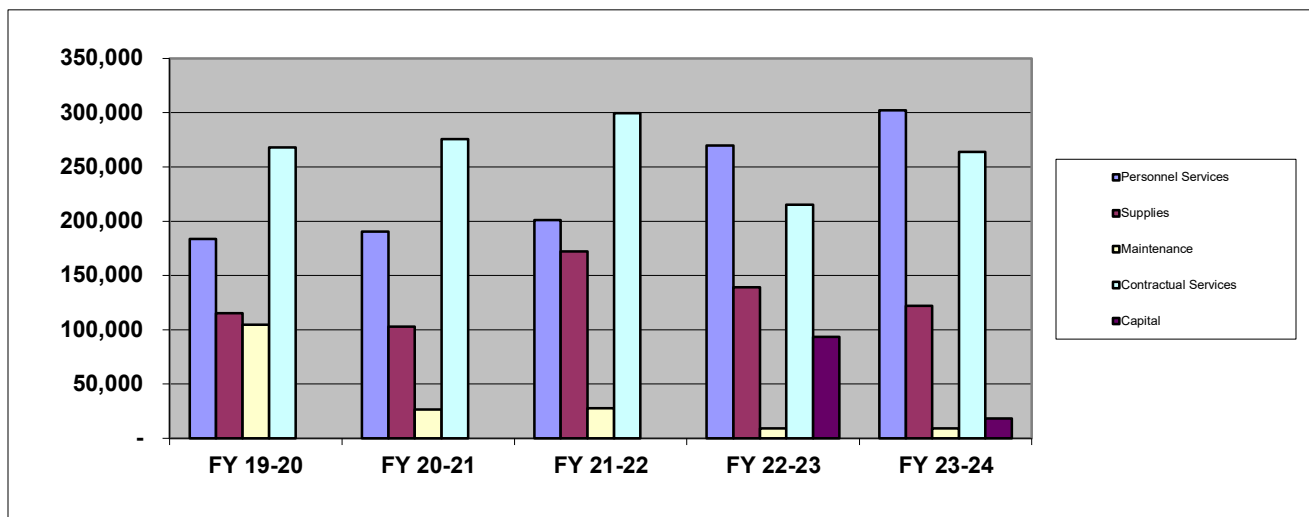
- Personnel Services: Increase due to impact of FY 23 step increase and increased benefits costs and increase related to COLA increase.
- Supplies: Increase for the purchase of new TVs for the pro shop and patio area.
- Contractual Services: Increase for internet upgrades, new point-of-sale system, additional funds for PEO employees, and a 5% increase for PEO employees.
- Capital Outlay: Increase for cabinets and furniture for the display and storage of pro shop merchandise and new bag stands for the driving range.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Total Rounds (Fee & Annual Pass)	42584	41500	40000
Increase/(Decrease) in Rounds from Previous Year	2456	-1084	-1500
Average Total Revenue per fee round played	42.35	45	48
Average Golf Revenue per fee round played	34	36	39
Average Pro Shop revenue fee per round played	3	4	4
Labor expense per round	7.76	8.5	9.5

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

<u>EXPENDITURE SUMMARY:</u>	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Estimated	FY 23-24 Proposed	FY 23-24 CM Rec.	FY 23-24 Budgeted
Personnel Services	183,402	190,297	200,995	269,857	269,857	302,054	302,054
Supplies	115,365	102,851	172,190	138,900	118,900	121,900	121,900
Maintenance	104,379	26,430	27,474	9,000	9,000	9,000	9,000
Contractual Services	267,926	275,563	299,479	215,270	207,770	263,980	263,980
Capital	-	-	-	93,500	-	18,000	18,000
Debt Service	-	-	78,935	78,935	78,935	78,935	78,935
Total	671,073	595,141	779,074	805,462	684,462	793,869	793,869



<u>PERSONNEL:</u>	Salary Range		FY 22-23 Actual	FY 23-24 Proposed	FY 23-24 CM Rec.	FY 23-24 Budgeted
Golf Course Manager	87,341	120,494	1.00	1.00	1.00	1.00
Assistant Golf Professional	51,067	70,451	1.00	1.00	1.00	1.00
2nd Assistant Golf Professional	46,319	63,900	1.00	1.00	1.00	1.00
Total Personnel			3.00	3.00	3.00	3.00

Note: All General Operations employees other than the Course Manager and the Assistant Golf Professionals 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

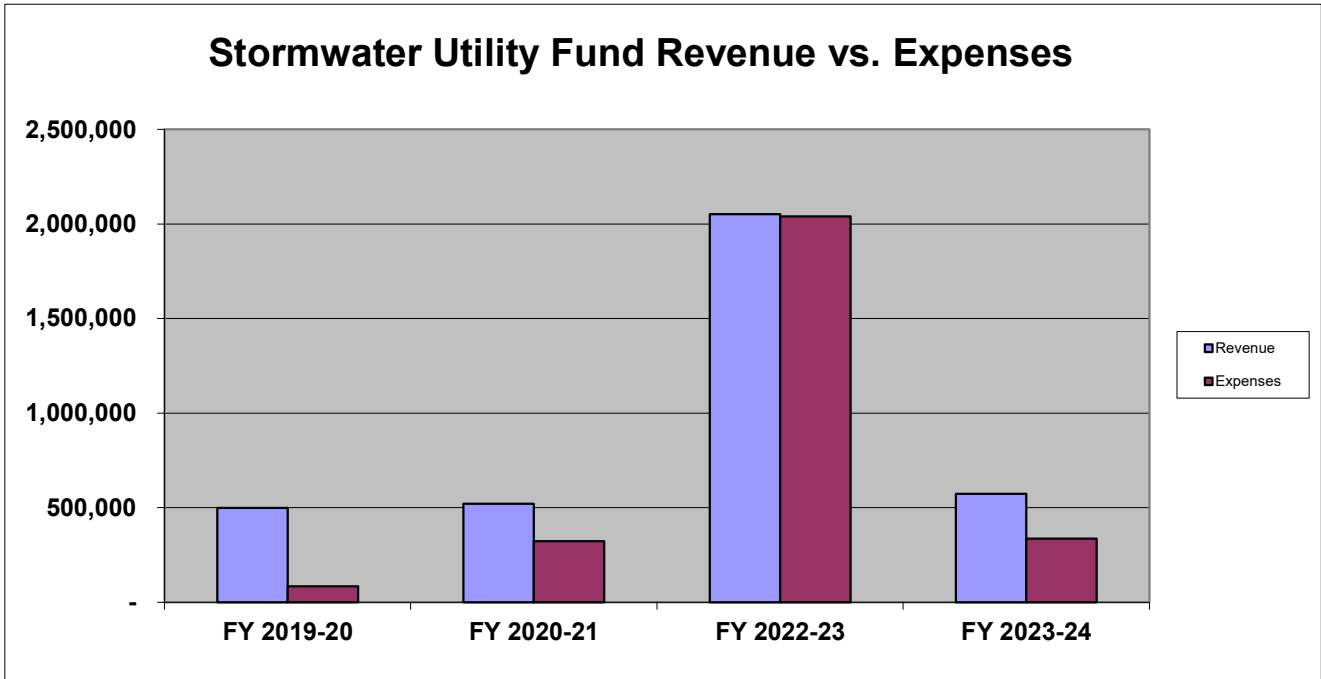
Stormwater revenue is projected at \$572,500 including \$27,500 in interest earnings. No increase in stormwater rates was proposed in this budget. Total projected available funds, including the projected beginning fund balance of \$704,667, amounts to \$1,277,167.

EXPENSES

Expenses are projected at \$384,988 including funds for the purchase of shoulder widener machine to be split with the General Fund, the construction of a cover for materials storage bins to be split with the Utility Fund, additional funds for engineering services to assist the Stormwater Manager with writing the City's next five-year stormwater plan, and funds for various drainage improvement projects throughout the City. A transfer of \$174,583 to the General Fund is also budgeted to cover personnel costs. The ending fund balance is projected at \$717,596 which is an increase of \$12,929.

**City of Azle
Stormwater Utility Fund
Summary of Revenues and Expenses
FY 2023-24**

	<u>Actual FY 2019-20</u>	<u>Actual FY 2020-21</u>	<u>Actual FY 2021-22</u>	<u>Budget FY 2022-23</u>	<u>Estimated FY 2022-23</u>	<u>Proposed FY 2023-24</u>	<u>CM Rec. FY 2023-24</u>	<u>Approved FY 2023-24</u>
Beginning Balance	174,379	503,423	588,997	907,920	907,920	704,667	704,667	704,667
Revenue								
Stormwater Fees	497,843	506,565	527,729	520,000	540,000	545,000	545,000	545,000
Interest Income	1,507	627	4,614	1,500	35,000	27,500	27,500	27,500
Miscellaneous Revenue	-	13,505	-	-	-	-	-	-
Intergovernmental Revenue	-	-	422,169	1,677,040	1,477,040	-	-	-
Total Revenue	499,350	520,696	954,512	2,198,540	2,052,040	572,500	572,500	572,500
Expenses								
Personnel Services	-	-	-	-	-	-	-	-
Supplies	6,502	7,699	5,806	10,263	10,263	10,263	10,263	10,263
Maintenance	22,877	12,982	10,836	16,140	16,140	16,140	16,140	16,140
Contractual Services	12,781	100,435	38,869	48,803	48,803	48,803	59,153	59,153
Capital Outlay	42,310	201,009	410,672	1,965,540	1,965,540	200,000	250,000	250,000
Total Operating Expenses	84,472	322,124	466,182	2,040,746	2,040,746	275,206	335,556	335,556
Debt Service	-	24,716	49,432	49,432	49,432	49,432	49,432	49,432
Transfer to General Fund	85,834	88,283	119,974	165,115	165,115	165,115	174,583	174,583
Ending Balance	503,423	588,997	907,920	851,167	704,667	787,414	717,596	717,596



DEPARTMENT	STORMWATER FUND	ACCOUNT
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:

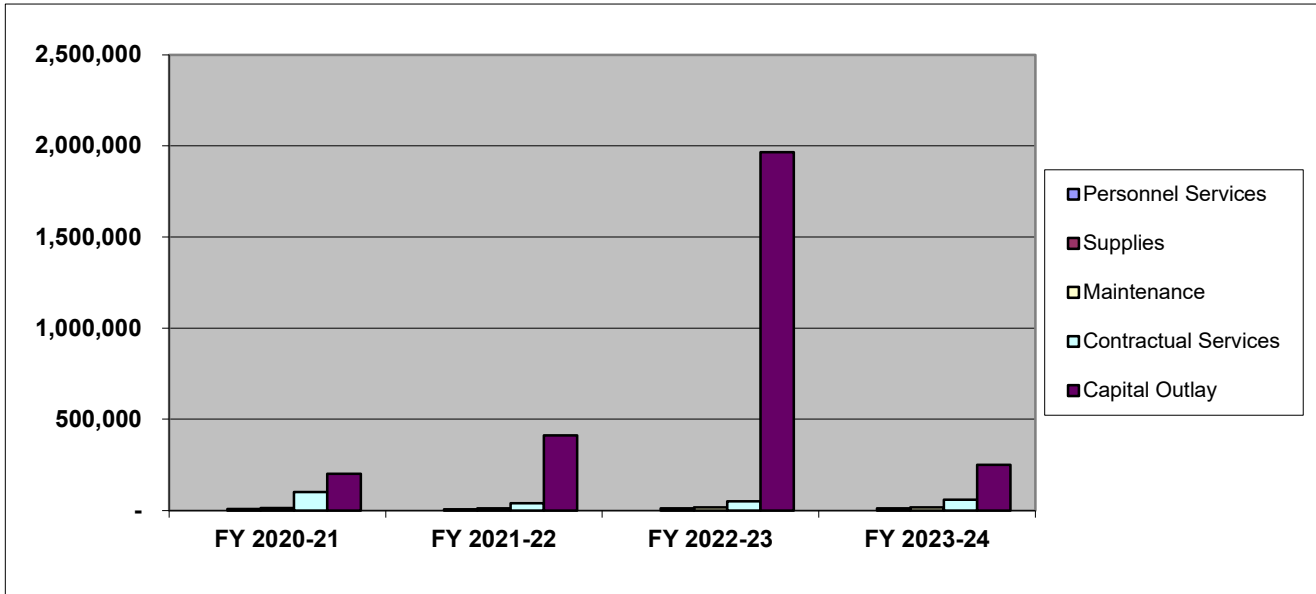
- Contractual Services: Increase requested for additional Engineering Services to assist Stormwater Manager with writing the City's next five-year stormwater plan as required by Federal and State law.
- Capital Outlay: Increase requested for the purchase of a street shoulder widener machine with the cost to be split with the Street Department budget in the General Fund.
- Increase for the construction of a cover for material storage bins to be split with the Utility Fund.

KEY INDICATORS OF PERFORMANCE:

	FY 21-22	FY 22-23	FY 23-24
	Actual	Estimate	Projection
Percentage of storm drain inlets inspected and/or marked	25%	25%	25%
Percentage of outfalls receiving dry weather inspections	25%	25%	25%
Public educational meetings held/presentations	2	2	2
Number of attendees at meetings/presentations	150	150	150
Stream/Neighborhood Specific Cleanup	1	2	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

DEPARTMENT	STORMWATER FUND				ACCOUNT		
Stormwater					11-561		

BUDGET SUMMARY:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
	Actual	Actual	Actual	Estimated	Proposed	CM Rec.	Budgeted
Personnel Services	-	-	-	-	-	-	-
Supplies	6,502	7,699	5,806	10,263	10,263	10,263	10,263
Maintenance	22,877	12,982	10,836	16,140	16,140	16,140	16,140
Contractual Services	12,781	100,435	38,869	48,803	48,803	59,153	59,153
Capital Outlay	42,310	201,009	410,672	1,965,540	200,000	250,000	250,000
Debt Service	-	24,716	49,432	49,432	49,432	49,432	49,432
Total	84,472	346,840	515,614	2,090,178	324,638	384,988	384,988



PERSONNEL:	Salary Range		FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24
			Actual	Proposed	CM Rec.	Budgeted
Stormwater Manager	79,220	109,290	0.00	0.00	0.00	0.00
Code Enforcement Officer	46,319	63,900	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.

Total Personnel	0.00	0.00	0.00	0.00
------------------------	------	------	------	------





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 by ordinance, however, the process to adopt both budgets is separate 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 \$800,000 including interest earnings. This represents an increase of \$106,400 from the FY 2022-23 budget. The increase is based on recent trends in sales tax collections. The projected revenue added to the projected beginning balance of \$737,464 provides \$1,537,464 for various street reclamation and overlay projects in the coming year.

Revenues in the Court Security Fund are estimated for the year at \$12,000 which is an increase of \$1,000 from the FY 2022-23 budget. \$850 in interest revenue is also budgeted.

Court Technology Fund revenue is projected at \$10,000 which is an increase of \$500 from the FY 2022-23 budget. \$500 in interest revenue is also budgeted.

Hotel/Motel Tax Fund projected revenue is projected at \$25,000 including interest earnings. Revenue projections are based on the previous year's occupancy rates.

Cable PEG Fee Capital Projects Fund projected revenue for FY 2023-24 is \$20,300 including interest revenue.

EXPENDITURES

Street Maintenance Fund expenditures are projected at \$1,401,000 for various street reclamations and overlay projects including Sandy Beach Road, Scotland Avenue, Oak Street, Elm Street, and Ash Street. The ending balance of the fund is projected at \$136,464. This represents a \$601,000 (81.5%) 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 \$18,000 to cover computer system fees.

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

No expenditures are proposed in the Cable PEG Fee Capital Projects Fund for the coming fiscal year.

**CITY OF AZLE
STREET MAINTENANCE FUND
FY 2023-24**

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 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Proposed 2023-24	CM Rec'd 2023-24	Approved 2023-24
Beginning Balance	954,227	793,648	1,014,854	1,332,464	1,332,464	737,464	737,464	737,464
Plus: Fund Revenue								
Sales Tax	615,242	667,181	725,645	692,000	775,000	775,000	775,000	775,000
Interest	<u>4,280</u>	<u>592</u>	<u>5,031</u>	<u>1,600</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Total Resources Available	1,573,750	1,461,421	1,745,530	2,026,064	2,132,464	1,537,464	1,537,464	1,537,464
Less: Fund Expenditures								
Reclamation Projects	743,132	394,950	313,586	1,129,000	1,160,000			
Sandy Beach Rd						475,000	475,000	475,000
Scotland Ave						275,000	275,000	275,000
Oak St						90,000	90,000	90,000
Elm St						66,000	66,000	66,000
Ash St						295,000	295,000	295,000
Misc. Street Overlay	24,801	30,666	80,585	115,000	115,000	150,000	150,000	150,000
Misc. Maintenance	<u>12,168</u>	<u>20,951</u>	<u>18,895</u>	<u>35,000</u>	<u>120,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total Fund Expenditures	780,102	446,567	413,066	1,279,000	1,395,000	1,401,000	1,401,000	1,401,000
Ending Fund Balance	793,648	1,014,854	1,332,464	747,064	737,464	136,464	136,464	136,464

**CITY OF AZLE
COURT SECURITY FUND
FY 2023-24**

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 CM Rec'd	2023-24 Approved
Beginning Balance	140,678	29,929	38,239	49,326	49,326	54,676	54,676	54,676
Plus: Fund Revenue								
Court Security Fee	11,761	10,326	12,176	11,000	12,000	12,000	12,000	12,000
Interest	694	22	196	80	850	850	850	850
Total Resources Available	153,132	40,277	50,611	60,406	62,176	67,526	67,526	67,526
Less: Fund Expenditures								
Transfer to CIP for City Hall	120,000	-	-	-	-	-	-	-
Police Officer Overtime	3,204	2,038	1,284	7,500	7,500	7,500	7,500	7,500
Total Fund Expenditures	123,204	2,038	1,284	7,500	7,500	7,500	7,500	7,500
Fund Balance	29,929	38,239	49,326	52,906	54,676	60,026	60,026	60,026

**CITY OF AZLE
COURT TECHNOLOGY FUND
FY 2023-24**

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 CM Rec'd	2023-24 Approved
Beginning Balance	57,476	18,340	21,130	20,534	20,534	14,034	14,034	14,034
Plus: Fund Revenue								
Court Technology Fee	11,662	8,891	10,279	9,500	10,000	10,000	10,000	10,000
Interest	<u>297</u>	<u>9</u>	<u>91</u>	<u>35</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total Resources Available	69,435	27,240	31,501	30,069	31,034	24,534	24,534	24,534
Less: Fund Expenditures								
Transfer to CIP for City Hall	45,000	-	-	-	-	-	-	-
Minor Equipment	277	-	-	-	-	-	-	-
Computer System Fees	<u>5,818</u>	<u>6,109</u>	<u>10,966</u>	<u>24,000</u>	<u>17,000</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
Total Fund Expenditures	51,095	6,109	10,966	24,000	17,000	18,000	18,000	18,000
Fund Balance	18,340	21,130	20,534	6,069	14,034	6,534	6,534	6,534

**CITY OF AZLE
HOTEL/MOTEL TAX FUND
FY 2023-24**

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 CM Rec'd	2023-24 Approved
Beginning Balance	195,961	222,469	249,866	280,001	280,001	306,001	306,001	306,001
Plus: Fund Revenue								
Occupancy Taxes	25,474	27,121	29,500	25,000	18,000	18,000	18,000	18,000
Interest	1,034	275	636	350	8,000	7,000	7,000	7,000
Total Resources Available	222,469	249,866	280,001	305,351	306,001	331,001	331,001	331,001
Less: Fund Expenditures								
Promotion of Tourism	-	-	-	-	-	-	-	-
Total Fund Expenditures	-	-	-	-	-	-	-	-
Fund Balance	222,469	249,866	280,001	305,351	306,001	331,001	331,001	331,001

**CITY OF AZLE
CABLE PEG FEE CAPITAL PROJECTS FUND
FY 2023-24**

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 CM Rec'd	2023-24 Approved
Beginning Balance	201,003	222,643	243,503	264,625	264,625	284,925	284,925	284,925
Plus: Fund Revenue								
PEG Fees	20,792	20,547	20,832	20,000	20,000	20,000	20,000	20,000
Interest	848	312	290	300	300	300	300	300
Total Resources Available	222,643	243,503	264,625	284,925	284,925	305,225	305,225	305,225
Less: Fund Expenditures								
Camera & Streaming System	-	-	-	50,000	-	-	-	-
Total Fund Expenditures	-	-	-	50,000	-	-	-	-
Fund Balance	222,643	243,503	264,625	234,925	284,925	305,225	305,225	305,225





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 2023-24	CM Rec'd 2023-24	Approved 2023-24
Funding Resources - Beginning Balance			
Prior Year Transfer from General Fund	2,048,000	2,048,000	2,048,000
Gas Well Royalties	210,000	210,000	210,000
MDD Projects	100,000	100,000	100,000
Total Beginning Resources	2,358,000	2,358,000	2,358,000
Plus: Revenues			
Proceeds from Debt Issuance	6,000,000	6,000,000	6,000,000
Tarrant County Project Participation	2,817,500	2,817,500	2,817,500
Gas Well Royalties	40,000	40,000	40,000
Transfer from MDD Fund	40,000	40,000	40,000
Total Revenues	8,897,500	8,897,500	80,000
Less: Expenditures			
Dunaway Lane Reconstruction	8,500,000	8,500,000	8,500,000
Total Expenditures	8,500,000	8,500,000	8,500,000
Ending Balance			
Proceeds from Debt Issuance	317,500	317,500	317,500
Tarrant County Project Participation	-	-	-
Prior Year Transfer from General Fund	2,048,000	2,048,000	2,048,000
Gas Well Royalties	250,000	250,000	250,000
MDD Projects	140,000	140,000	140,000
Total	2,755,500	2,755,500	2,755,500

City of Azle Capital Project Descriptions

1. Dunaway Lane Reconstruction

This project consists of the reconstruction of Dunaway Lane which includes the widening of the street to 36 feet, adding curb and gutter, installing storm drainage facilities, and sidewalks on the south side of the road. The intent of the project is to improve the flow of traffic as well as pedestrian access and drainage. Tarrant County has selected this project for inclusion in its latest transportation bond program and will contribute to the cost of construction.

Cost: \$8,500,000

Funding Source: Proceeds from City Debt Issuance
Tarrant County Participation

Operating Budget Impact: No direct financial impact on the operating budget is expected 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 in 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
Streets

**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 2023-24	CM Rec'd 2023-24	Approved 2023-24
Funding Resources				
Unrestricted Funding (UR)				
Transfer from the Utility Fund		600,000	600,000	600,000
Excess Bond Reserve Funds		603,000	603,000	603,000
2017 SWIFT Fund Bond Issuance Proceeds		210,000	210,000	210,000
ARPA Funds		410,000	410,000	410,000
Restricted Funding				
Impact Fees - Water (IF-W)		1,918,000	1,918,000	1,918,000
Impact Fees - Sewer (IF-S)		1,915,000	1,915,000	1,915,000
Total Resources		5,656,000	5,656,000	4,453,000
Less: Fund Expenses				
Emergency Process Generator and Onshore Generator for Raw Water Intake Station	UR	260,000	260,000	260,000
Walnut Creek Lift Station Upgrade	UR/RF	550,000	550,000	550,000
Walnut Creek Force Main Upgrade	UR/RF	1,500,000	1,500,000	1,500,000
Avondale Lift Station Upgrade CDBG Project	UR	150,000	150,000	150,000
Water System Fire Hydrant/Valve GIS Mapping	RF	20,000	20,000	20,000
Total Fund Expenditures				
Unrestricted Funding		1,135,000	1,135,000	1,135,000
Impact Fees - Water (IF-W)		20,000	20,000	20,000
Impact Fees - Sewer (IF-S)		1,325,000	1,325,000	1,325,000
	Total	2,480,000	2,480,000	2,480,000
Ending Balance				
Transfer from the Utility Fund		150,000	150,000	150,000
Excess Bond Reserve Funds		328,000	328,000	328,000
2017 SWIFT Fund Bond Issuance Proceeds		210,000	210,000	210,000
ARPA Funds		-	-	-
Impact Fees - Water (IF-W)		1,898,000	1,898,000	1,898,000
Impact Fees - Sewer (IF-S)		590,000	590,000	590,000
	Total	3,176,000	3,176,000	3,176,000

City of Azle Water and Sewer Capital Projects Fund Descriptions

1. Emergency Process Equipment Generator and Onshore Generator for Raw Water 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 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 generator for the raw water pump station that will provide backup power to the intake station. Adding both of these generators will allow the City to continue to supply potable water to its customers in the event of an extended power outage.

Cost: \$260,000

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. Walnut Creek Lift Station Upgrade

This project consists of the upgrade of the existing Walnut Creek Lift Station. The existing lift station is near capacity. The upgrade will allow for future development in the area.

Cost: \$550,000

Funding Source: Excess Bond Reserve Funds
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 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

3. Walnut Creek Force Main Upgrade

This project consists of the upgrade of the existing sewer force main from the Walnut Creek Lift Station to the Ash Creek Wastewater Treatment Plant. This project will be performed in conjunction with the Walnut Creek Lift Station Upgrade project and will allow for future development in the area.

Cost: \$1,500,000

Funding Source: Utility Fund Transfer
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 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

4. 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: \$150,000 (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

5. Water System Fire Hydrant/Valve GIS Mapping

This project consists of the mapping of fire hydrants and valves into a updated GIS map.

Cost: \$20,000

Funding Source: Water 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 this work. Current staff members will be involved with the project and they must dedicate time to review the maps created which does take staff time away from routine duties creating an indirect impact on the operating budget.

Department: Administration
Utility Maintenance



Salary Plan

City of Azle Salary Plan

Level	Job Title	Min per Year	Max per Year	1	2	3	4
17	Receptionist	\$ 34,564	\$ 47,684	34,564	35,822	37,126	38,477
17	Kennel Technician	\$ 34,564	\$ 47,684	34,564	35,822	37,126	38,477
17	Lube Technician	\$ 34,564	\$ 47,684	34,564	35,822	37,126	38,477
17	Library Assistant I	\$ 34,564	\$ 47,684	34,564	35,822	37,126	38,477
18	Park Maintenance I	\$ 36,292	\$ 50,068	36,292	37,613	38,982	40,401
18	Street Maintenance I	\$ 36,292	\$ 50,068	36,292	37,613	38,982	40,401
18	Utility Maintenance I	\$ 36,292	\$ 50,068	36,292	37,613	38,982	40,401
19	Permit Clerk	\$ 38,107	\$ 52,571	38,107	39,494	40,931	42,421
19	Park Maintenance II	\$ 38,107	\$ 52,571	38,107	39,494	40,931	42,421
19	Utility Billing Specialist	\$ 38,107	\$ 52,571	38,107	39,494	40,931	42,421
19	Library Assistant II	\$ 38,107	\$ 52,571	38,107	39,494	40,931	42,421
20	Court Clerk	\$ 40,011	\$ 55,199	40,011	41,468	42,977	44,542
20	Street Maintenance II	\$ 40,011	\$ 55,199	40,011	41,468	42,977	44,542
20	Utility Maintenance II	\$ 40,011	\$ 55,199	40,011	41,468	42,977	44,542
21	Property & Evidence Technician	\$ 42,013	\$ 57,960	42,013	43,542	45,127	46,769
21	Animal Control Officer	\$ 42,013	\$ 57,960	42,013	43,542	45,127	46,769
21	Water Plant Operator I	\$ 42,013	\$ 57,960	42,013	43,542	45,127	46,769
21	Wastewater Plant Operator I	\$ 42,013	\$ 57,960	42,013	43,542	45,127	46,769
22	Senior Utility Billing Specialist	\$ 44,113	\$ 60,857	44,113	45,718	47,382	49,107
23	Dispatcher	\$ 46,319	\$ 63,900	46,319	48,005	49,752	51,563
23	Code Enforcement Officer	\$ 46,319	\$ 63,900	46,319	48,005	49,752	51,563
23	Water Plant Operator II	\$ 46,319	\$ 63,900	46,319	48,005	49,752	51,563
23	Wastewater Plant Operator II	\$ 46,319	\$ 63,900	46,319	48,005	49,752	51,563
23	Utility Maintenance III	\$ 46,319	\$ 63,900	46,319	48,005	49,752	51,563
23	Food & Beverage Manager	\$ 46,319	\$ 63,900	46,319	48,005	49,752	51,563
23	2nd Assistant Golf Professional	\$ 46,319	\$ 63,900	46,319	48,005	49,752	51,563
23	Mechanic	\$ 46,319	\$ 63,900	46,319	48,005	49,752	51,563
24	Parks Crewleader	\$ 48,635	\$ 67,096	48,635	50,405	52,240	54,142
24	Streets Crewleader	\$ 48,635	\$ 67,096	48,635	50,405	52,240	54,142
25	Accounting Technician	\$ 51,067	\$ 70,451	51,067	52,926	54,852	56,849
25	Senior Dispatcher	\$ 51,067	\$ 70,451	51,067	52,926	54,852	56,849
25	Senior Administrative Assistant	\$ 51,067	\$ 70,451	51,067	52,926	54,852	56,849
25	Water Plant Operator III	\$ 51,067	\$ 70,451	51,067	52,926	54,852	56,849
25	Wastewater Plant Operator III	\$ 51,067	\$ 70,451	51,067	52,926	54,852	56,849
25	1st Assistant Golf Professional	\$ 51,067	\$ 70,451	51,067	52,926	54,852	56,849
25	Senior Code Enforcement Officer	\$ 51,067	\$ 70,451	51,067	52,926	54,852	56,849
26	HR Generalist	\$ 53,619	\$ 73,973	53,619	55,571	57,594	59,690
26	Executive Assistant	\$ 53,619	\$ 73,973	53,619	55,571	57,594	59,690
26	Librarian	\$ 53,619	\$ 73,973	53,619	55,571	57,594	59,690
27	Accountant	\$ 56,301	\$ 77,672	56,301	58,350	60,474	62,676
27	Dispatch Manager	\$ 56,301	\$ 77,672	56,301	58,350	60,474	62,676
27	Records Manager	\$ 56,301	\$ 77,672	56,301	58,350	60,474	62,676
27	Firefighter/EMT	\$ 56,301	\$ 77,672	56,301	58,350	60,474	62,676
27	Animal Control Supervisor	\$ 56,301	\$ 77,672	56,301	58,350	60,474	62,676
28	Purchasing/Risk Manager	\$ 59,116	\$ 81,556	59,116	61,268	63,498	65,809
28	Utility Maintenance Crewleader	\$ 59,116	\$ 81,556	59,116	61,268	63,498	65,809
28	Chief Plant Operator	\$ 59,116	\$ 81,556	59,116	61,268	63,498	65,809
29	Police Officer	\$ 62,072	\$ 85,633	62,072	64,331	66,673	69,100
29	Chief Mechanic	\$ 62,072	\$ 85,633	62,072	64,331	66,673	69,100
30	Court Administrator	\$ 65,175	\$ 89,914	65,175	67,547	70,006	72,554
30	Utility Billing Manager	\$ 65,175	\$ 89,914	65,175	67,547	70,006	72,554
30	Firefighter/Paramedic	\$ 65,175	\$ 89,914	65,175	67,547	70,006	72,554
30	Marketing Specialist	\$ 65,175	\$ 89,914	65,175	67,547	70,006	72,554
30	Community Affairs/Crime Analyst	\$ 65,175	\$ 89,914	65,175	67,547	70,006	72,554
31	Assistant to the City Manager	\$ 68,434	\$ 94,410	68,434	70,925	73,506	76,182
31	Assistant Library Director	\$ 68,434	\$ 94,410	68,434	70,925	73,506	76,182

City of Azle Salary Plan

5	6	7	8	9	10	
39,878	41,329	42,834	44,393	46,009	47,684	17 Receptionist
39,878	41,329	42,834	44,393	46,009	47,684	17 Kennel Technician
39,878	41,329	42,834	44,393	46,009	47,684	17 Lube Technician
39,878	41,329	42,834	44,393	46,009	47,684	17 Library Assistant I
41,872	43,396	44,976	46,613	48,309	50,068	18 Park Maintenance I
41,872	43,396	44,976	46,613	48,309	50,068	18 Street Maintenance I
41,872	43,396	44,976	46,613	48,309	50,068	18 Utility Maintenance I
43,965	45,566	47,224	48,943	50,725	52,571	19 Permit Clerk
43,965	45,566	47,224	48,943	50,725	52,571	19 Park Maintenance II
43,965	45,566	47,224	48,943	50,725	52,571	19 Utility Billing Specialist
43,965	45,566	47,224	48,943	50,725	52,571	19 Library Assistant II
46,163	47,843	49,585	51,390	53,260	55,199	20 Deputy Court Clerk
46,163	47,843	49,585	51,390	53,260	55,199	20 Street Maintenance II
46,163	47,843	49,585	51,390	53,260	55,199	20 Utility Maintenance II
48,472	50,236	52,065	53,960	55,924	57,960	21 Property & Evidence Technician
48,472	50,236	52,065	53,960	55,924	57,960	21 Animal Control Officer
48,472	50,236	52,065	53,960	55,924	57,960	21 Water Plant Operator I
48,472	50,236	52,065	53,960	55,924	57,960	21 Wastewater Plant Operator I
50,895	52,747	54,667	56,657	58,719	60,857	22 Senior Utility Billing Specialist
53,440	55,385	57,401	59,491	61,656	63,900	23 Dispatcher
53,440	55,385	57,401	59,491	61,656	63,900	23 Code Enforcement Officer
53,440	55,385	57,401	59,491	61,656	63,900	23 Water Plant Operator II
53,440	55,385	57,401	59,491	61,656	63,900	23 Wastewater Plant Operator II
53,440	55,385	57,401	59,491	61,656	63,900	23 Utility Maintenance III
53,440	55,385	57,401	59,491	61,656	63,900	23 Food & Beverage Manager
53,440	55,385	57,401	59,491	61,656	63,900	23 2nd Assistant Golf Professional
53,440	55,385	57,401	59,491	61,656	63,900	23 Mechanic
56,112	58,155	60,272	62,466	64,739	67,096	24 Parks Crewleader
56,112	58,155	60,272	62,466	64,739	67,096	24 Streets Crewleader
58,918	61,063	63,285	65,589	67,976	70,451	25 Accounting Technician
58,918	61,063	63,285	65,589	67,976	70,451	25 Senior Dispatcher
58,918	61,063	63,285	65,589	67,976	70,451	25 Senior Administrative Assistant
58,918	61,063	63,285	65,589	67,976	70,451	25 Water Plant Operator III
58,918	61,063	63,285	65,589	67,976	70,451	25 Wastewater Plant Operator III
58,918	61,063	63,285	65,589	67,976	70,451	25 1st Assistant Golf Professional
58,918	61,063	63,285	65,589	67,976	70,451	25 Senior Code Enforcement Officer
61,863	64,115	66,449	68,867	71,374	73,973	26 HR Generalist
61,863	64,115	66,449	68,867	71,374	73,973	26 Executive Assistant
61,863	64,115	66,449	68,867	71,374	73,973	26 Librarian
64,957	67,321	69,772	72,312	74,944	77,672	27 Accountant
64,957	67,321	69,772	72,312	74,944	77,672	27 Dispatch Manager
64,957	67,321	69,772	72,312	74,944	77,672	27 Records Manager
64,957	67,321	69,772	72,312	74,944	77,672	27 Firefighter/EMT
64,957	67,321	69,772	72,312	74,944	77,672	27 Animal Control Supervisor
68,205	70,687	73,260	75,927	78,691	81,556	28 Purchasing/Risk Manager
68,205	70,687	73,260	75,927	78,691	81,556	28 Utility Maintenance Crewleader
68,205	70,687	73,260	75,927	78,691	81,556	28 Chief Plant Operator
71,615	74,222	76,923	79,723	82,625	85,633	29 Police Officer
71,615	74,222	76,923	79,723	82,625	85,633	29 Chief Mechanic
75,195	77,932	80,769	83,709	86,756	89,914	30 Court Administrator
75,195	77,932	80,769	83,709	86,756	89,914	30 Utility Billing Manager
75,195	77,932	80,769	83,709	86,756	89,914	30 Firefighter/Paramedic
75,195	77,932	80,769	83,709	86,756	89,914	30 Marketing Specialist
75,195	77,932	80,769	83,709	86,756	89,914	30 Community Affairs/Crime Analyst
78,955	81,829	84,808	87,895	91,094	94,410	31 Assistant to the City Manager
78,955	81,829	84,808	87,895	91,094	94,410	31 Assistant Library Director

City of Azle Salary Plan

Level	Job Title	Min per Year	Max per Year	1	2	3	4
32	Police Corporal	\$ 71,856	\$ 99,131	71,856	74,471	77,182	79,991
32	Firefighter/Engineer	\$ 71,856	\$ 99,131	71,856	74,471	77,182	79,991
33	Administrative Corporal	\$ 75,448	\$ 104,087	75,448	78,194	81,040	83,990
33	Golf Course Superintendent	\$ 75,448	\$ 104,087	75,448	78,194	81,040	83,990
34	Parks Superintendent	\$ 79,220	\$ 109,290	79,220	82,104	85,093	88,190
34	Street/Stormwater Manager	\$ 79,220	\$ 109,290	79,220	82,104	85,093	88,190
34	Water Plant Superintendent	\$ 79,220	\$ 109,290	79,220	82,104	85,093	88,190
34	Wastewater Plant Superintendent	\$ 79,220	\$ 109,290	79,220	82,104	85,093	88,190
34	Utility Maintenance Superintendent	\$ 79,220	\$ 109,290	79,220	82,104	85,093	88,190
35	Police Sergeant	\$ 83,181	\$ 114,755	83,181	86,209	89,347	92,599
35	Firefighter/Lieutenant	\$ 83,181	\$ 114,755	83,181	86,209	89,347	92,599
36	HR Manager	\$ 87,341	\$ 120,494	87,341	90,520	93,815	97,230
36	Fire Marshal	\$ 87,341	\$ 120,494	87,341	90,520	93,815	97,230
36	Library Director	\$ 87,341	\$ 120,494	87,341	90,520	93,815	97,230
36	Golf Course Manager	\$ 87,341	\$ 120,494	87,341	90,520	93,815	97,230
37	City Secretary	\$ 91,708	\$ 126,519	91,708	95,046	98,506	102,092
37	Police Lieutenant	\$ 91,708	\$ 126,519	91,708	95,046	98,506	102,092
39	Assistant Finance Director	\$ 101,108	\$ 139,486	101,108	104,788	108,602	112,555
39	Assistant Fire Chief	\$ 101,108	\$ 139,486	101,108	104,788	108,602	112,555
43	Director of Finance	\$ 122,897	\$ 169,547	122,897	127,371	132,007	136,812
43	Director of Public Services	\$ 122,897	\$ 169,547	122,897	127,371	132,007	136,812
43	Director of Planning & Development	\$ 122,897	\$ 169,547	122,897	127,371	132,007	136,812
44	Police Chief	\$ 129,042	\$ 178,023	129,042	133,739	138,607	143,652
44	Fire Chief	\$ 129,042	\$ 178,023	129,042	133,739	138,607	143,652
47	Assistant City Manager	\$ 149,382	\$ 206,085	149,382	154,820	160,455	166,296

City of Azle Salary Plan

5	6	7	8	9	10	
82,903	85,921	89,048	92,290	95,649	99,131	32 Police Corporal
82,903	85,921	89,048	92,290	95,649	99,131	32 Firefighter/Engineer
87,047	90,216	93,500	96,903	100,430	104,087	33 Administrative Corporal
87,047	90,216	93,500	96,903	100,430	104,087	33 Golf Course Superintendent
91,400	94,727	98,175	101,749	105,452	109,290	34 Parks Superintendent
91,400	94,727	98,175	101,749	105,452	109,290	34 Street/Stormwater Manager
91,400	94,727	98,175	101,749	105,452	109,290	34 Water Plant Superintendent
91,400	94,727	98,175	101,749	105,452	109,290	34 Wastewater Plant Superintendent
91,400	94,727	98,175	101,749	105,452	109,290	34 Utility Maintenance Superintendent
95,970	99,463	103,083	106,836	110,724	114,755	35 Police Sergeant
95,970	99,463	103,083	106,836	110,724	114,755	35 Firefighter/Lieutenant
100,769	104,437	108,239	112,179	116,262	120,494	36 HR Manager
100,769	104,437	108,239	112,179	116,262	120,494	36 Fire Marshal
100,769	104,437	108,239	112,179	116,262	120,494	36 Library Director
100,769	104,437	108,239	112,179	116,262	120,494	36 Golf Course Manager
105,808	109,659	113,651	117,788	122,075	126,519	37 City Secretary
105,808	109,659	113,651	117,788	122,075	126,519	37 Police Lieutenant
116,652	120,899	125,299	129,860	134,587	139,486	39 Assistant Finance Director
116,652	120,899	125,299	129,860	134,587	139,486	39 Assistant Fire Chief
141,792	146,953	152,302	157,846	163,592	169,547	43 Director of Finance
141,792	146,953	152,302	157,846	163,592	169,547	43 Director of Public Services
141,792	146,953	152,302	157,846	163,592	169,547	43 Director of Planning & Development
148,881	154,301	159,917	165,738	171,771	178,023	44 Police Chief
148,881	154,301	159,917	165,738	171,771	178,023	44 Fire Chief
172,349	178,623	185,125	191,863	198,847	206,085	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.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR): Usually referred to by its abbreviation, this report summarizes financial data for the previous fiscal year in a standardized format. The ACFR 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.

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.

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 rated 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.





2023 Tax Rate Calculation Worksheet

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,389,552,176
2.	2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,389,552,176
4.	2022 total adopted tax rate.	\$ 0.6234260 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2022 ARB values:	\$ 14,625,502
	B. 2022 values resulting from final court decisions:	- \$ 12,701,924
	C. 2022 value loss. Subtract B from A. ³	\$ 1,923,578
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 7,530,069
	B. 2022 disputed value:	- \$ 903,608
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 6,626,461
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 8,550,039

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,398,102,215
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 207,500</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 2,878,808</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 3,086,308
11.	<p>2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$ 0</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,086,308
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 122,424,133
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,272,591,774
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,933,667
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,933,667
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 1,630,531,041</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 154,515,201</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 1,476,015,840

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>55,333,183</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>8,690,071</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>64,023,254</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,540,039,094</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>70,136,659</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>70,136,659</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,469,902,435</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.5397410</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.5694780</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,398,102,215</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 7,961,884
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 0</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 763,224</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -763,224</p> <p>E. Add Line 30 to 31D.</p>	\$ 7,198,660
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,469,902,435
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4897372 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.	
	A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....	\$ 0
	B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.0000000 /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.0000000 /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.	
	A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0
	B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.0000000 /\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.0000000 /\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ 0
	B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0.0000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000000 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.4897372 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 0
	B. Divide Line 40A by Line 32 and multiply by \$100	\$ 0.0000000 /\$100
	C. Add Line 40B to Line 39.	\$ 0.4897372 /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.5068780 /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval 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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000000 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 1,833,343</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 1,060,004</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 773,339</p>	\$ 773,339
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 54,584
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 718,755
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 100.69 %</p> <p>C. Enter the 2021 actual collection rate. 99.51 %</p> <p>D. Enter the 2020 actual collection rate. 100.16 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	100.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 718,755
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,540,039,094
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0466712 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.5535492 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.0000000 /\$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.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,540,039,094
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5397410 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.5397410 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5535492 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.5535492 /\$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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,540,039,094
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.5535492 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ 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 adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

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

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63. Year 3 component.	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate \$ <u>0.6025340</u> /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
B.	Unused increment rate (Line 66)..... \$ <u>0.0000000</u> /\$100	
C.	Subtract B from A \$ <u>0.6025340</u> /\$100	
D.	Adopted Tax Rate..... \$ <u>0.6234260</u> /\$100	
E.	Subtract D from C..... \$ <u>-0.0208920</u> /\$100	
64. Year 2 component.	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate \$ <u>0.6207330</u> /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
B.	Unused increment rate (Line 66)..... \$ <u>0.0000000</u> /\$100	
C.	Subtract B from A \$ <u>0.6207330</u> /\$100	
D.	Adopted Tax Rate..... \$ <u>0.6461490</u> /\$100	
E.	Subtract D from C..... \$ <u>-0.0254160</u> /\$100	
65. Year 1 component.	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate \$ <u>0.6482370</u> /\$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)	
B.	Unused increment rate..... \$ <u>0.0000000</u> /\$100	
C.	Subtract B from A \$ <u>0.6482370</u> /\$100	
D.	Adopted Tax Rate..... \$ <u>0.6572040</u> /\$100	
E.	Subtract D from C..... \$ <u>-0.0089670</u> /\$100	
66. 2023 unused increment rate.	Add Lines 63E, 64E and 65E.	\$ <u>0.0000000</u> /\$100
67. Total 2023 voter-approval tax rate, including the unused increment rate.	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).	\$ <u>0.5535492</u> /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.4897372 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,540,039,094
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0324660 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0466712 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.5688744 /\$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.⁴⁶

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

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. 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.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.6234260 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ 0.0000000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.0000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,272,591,774
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,469,902,435
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.0000000 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.5535492</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.5397410 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26
- Voter-approval tax rate.** \$ 0.5535492 /\$100
 As applicable, enter the 2023 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: 49
- De minimis rate.** \$ 0.5688744 /\$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 the Tax Code.⁵⁰

print here ▶ Lawrence Bryant
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

July 28, 2023
 Date

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