

**CITY OF AZLE, TEXAS
FISCAL YEAR 2020-2021 BUDGET
CITY OF AZLE, TEXAS
ANNUAL BUDGET**

FOR

FISCAL YEAR OCTOBER 1, 2020 TO SEPTEMBER 30, 2021

AS SUBMITTED BY:

**THOMAS J. MUIR
CITY MANAGER**

AND

**LAWRENCE BRYANT
ASSISTANT CITY MANAGER**

ON

JULY 24, 2020

State law requires the City to provide information on this cover page if the proposed budget will raise more total property taxes than the previous year and how much of that total increase will be raised from new property added to the tax roll this year. State law also requires the City to file a proposed budget with the City Secretary and post it to the City's website by a certain date – this year by July 24th. However, the City has yet to receive certified property values from the appraisal districts. Therefore, we are unable to provide the information required on this cover page as of the printing of this draft. This cover page and draft budget will be updated as that information become available.



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
Summary & Revenue Projections**

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

	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Estimated FY 2019-20
BEGINNING BALANCE	7,195,094	8,263,425	8,192,880	8,192,880
REVENUES				
TAXES	7,520,545	8,064,844	8,524,215	8,614,215
LICENSES & PERMITS	439,785	409,745	363,700	403,200
PARK REVENUES	45,969	55,363	44,000	16,300
FINES AND FEES - POLICE	490,352	431,231	406,500	422,900
FINES AND FEES - OTHER	61,843	70,067	35,400	43,435
SERVICES	523,359	540,793	500,000	550,000
MISCELLANEOUS	808,507	1,160,161	997,410	1,789,316
TOTAL REVENUES	9,890,360	10,732,204	10,871,225	11,839,366
TRANSFERS FROM OTHER FUNDS	646,289	641,337	690,256	690,256
EXPENDITURES				
ADMINISTRATION	561,105	520,899	533,846	533,846
CITY SECRETARY	89,236	100,319	121,403	121,403
MUNICIPAL COURT	179,005	192,898	201,258	201,258
MAYOR & COUNCIL	45,347	41,599	67,643	67,643
HUMAN RESOURCES	115,612	122,789	197,569	197,569
ECONOMIC DEVELOPMENT	81,483	69,968	113,780	113,780
FINANCE & ACCOUNTING	405,894	438,744	520,763	520,763
POLICE	2,718,817	3,480,744	3,566,747	3,579,277
AMBULANCE	1,021,166	1,155,540	1,646,085	1,806,694
FIRE	1,199,459	1,278,160	1,380,854	1,440,460
ANIMAL CONTROL	268,131	281,858	297,081	297,081
CODE ENFORCEMENT	96,951	74,650	98,365	98,365
MAINTENANCE	108,102	112,345	174,729	174,729
STREETS	499,899	501,454	567,534	567,534
COMMUNITY DEVELOPMENT	168,272	259,712	270,458	270,458
PARKS & RECREATION	704,021	567,203	625,169	591,169
LIBRARY	629,064	619,141	795,194	795,194
PUBLIC BUILDINGS	226,271	201,777	282,349	282,349
NON-DEPARTMENTAL	350,483	347,718	487,941	487,941
TOTAL EXPENDITURES	9,468,317	10,367,516	11,948,768	12,147,513
REVENUE OVER/(UNDER) EXPENSES	1,068,331	1,006,024	(387,287)	382,109
TRANSFERS TO OTHER FUNDS	-	1,076,569	1,600,000	2,290,000
ENDING BALANCE	8,263,425	8,192,880	6,205,593	6,284,990

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

Proposed FY 2020-21	CM Rec. FY 2020-21	Approved FY 2020-21
6,284,990	6,284,990	6,284,990
9,070,000	9,070,000	-
292,250	292,250	-
25,000	25,000	-
426,000	426,000	-
27,600	27,600	-
550,000	550,000	-
957,482	957,482	-
11,348,332	11,348,332	-
719,642	750,926	
533,846	544,808	-
121,403	126,829	-
201,258	207,431	-
67,643	62,143	-
197,569	191,238	-
113,780	105,389	-
520,763	562,690	-
3,566,747	3,671,295	-
1,646,085	1,665,112	-
1,380,854	2,204,881	-
297,081	304,362	-
98,365	99,753	-
148,729	153,443	-
567,534	520,833	-
270,458	274,730	-
625,169	652,907	-
795,194	810,767	-
282,349	265,469	-
487,941	608,935	-
11,922,768	13,033,015	-
145,206	(933,757)	-
-	-	
6,430,196	5,351,233	6,284,990

GENERAL FUND-REVENUE

Acct #	DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20
7310	AD VALOREM TAX	3,975,617	4,553,455	4,971,236	5,639,215
7311	PENALTY & INTEREST	46,539	48,650	40,183	38,000
7312	DELINQUENT TAXES	37,479	62,210	44,209	38,000
7313	SALES TAX	1,955,675	2,078,139	2,134,970	2,100,000
7315	MIXED DRINK TAX	27,069	24,779	40,768	24,000
7316	FRANCHISE TAX	733,983	753,312	833,478	685,000
	TOTAL TAXES	6,776,361	7,520,545	8,064,844	8,524,215
7519	PLAN REVIEW FEES	83,833	16,493	12,346	8,000
7520	OCCUPATIONAL LICENSES	2,625	8,322	4,805	6,000
7521	FEES & MISC. PERMITS	5,615	1,425	2,315	1,500
7522	KENNEL FEES - ANIMALS	25,493	26,450	25,991	23,000
7523	NEW CONSTRUCTION BLDG PERMITS	477,037	154,374	290,556	218,000
7524	BUILDING PERMITS	86,492	79,400	56,658	38,000
7525	INSPECTION FEES	109,827	142,702	8,264	61,000
7526	LICENSES RENEWAL	12,485	7,490	5,825	5,000
7527	ANIMAL LICENSES & PERMITS	1,359	1,624	1,503	1,700
7528	GARAGE SALE PERMITS	1,905	1,505	1,480	1,500
	TOTAL LICENSES AND PERMITS	806,671	439,785	409,745	363,700
7530	ASH CREEK RENTAL CENTER	16,850	19,681	18,855	20,000
7532	ASH CREEK PARK CLASSES	7,918	9,123	11,869	9,000
7535	SHADY GROVE BALL FIELDS	18,332	11,695	19,650	10,000
7536	PARKS - OTHER FEES	6,557	5,470	4,990	5,000
	TOTAL PARK REVENUES	49,657	45,969	55,363	44,000
8035	THWARTING COMPULSARY ATTEND.	473	794	408	600
8038	ADMINISTRATION OF JUSTICE	2,569	2,162	1,842	2,000
8040	FINES-TEEN COURT	400	390	470	400
8041	MUNICIPAL COURT FINES	523,240	460,290	406,073	380,000
8042	POLICE REPORT COPIES	1,470	1,292	1,336	1,500
8043	STATE COURT FEES	27,742	23,232	19,392	20,000
8046	SURCHARGE	2,644	2,191	1,710	2,000
	TOTAL FINES AND FEES - POLICE	558,538	490,352	431,231	406,500
8048	FINES & FEES - LIBRARY	39,789	36,401	32,650	30,000
8049	ZONING & PLANNING FEES	7,901	8,755	12,075	5,000
8050	VARIANCE FEES	-	-	81	300
8052	COPIES - OTHER	165	276	114	100
8055	MOWING/OTHER ABATEMENT REV.	12,986	16,411	25,147	-
8057	SCHOOL CROSSING GUARD PROGRAM	-	-	-	-
	TOTAL OTHER FINES AND FEES	60,842	61,843	70,067	35,400
9550	AMBULANCE FEES	490,930	523,359	540,793	500,000
	TOTAL SERVICES	490,930	523,359	540,793	500,000
9610	INTEREST INCOME	45,090	123,013	203,874	125,000
9821	INSURANCE CLAIM REVENUE	17,284	-	-	-
9822	GRANT REVENUE - FIRE	80,000	20,000	35,049	75,000
9830	GRANT REVENUE - ANIMAL CONTROL	-	-	-	-

Estimated FY 2019-20	Proposed FY 2020-21	CM Rec. FY 2020-21	Approved FY 2020-21	Acct #
5,639,215	6,100,000	6,100,000		7310
30,000	30,000	30,000		7311
30,000	30,000	30,000		7312
2,200,000	2,200,000	2,200,000		7313
30,000	25,000	25,000		7315
685,000	685,000	685,000		7316
8,614,215	9,070,000	9,070,000	-	
20,000	8,000	8,000		7500
6,000	6,000	6,000		7520
2,200	1,500	1,500		7521
15,000	20,000	20,000		7522
251,500	133,250	133,250		7523
73,000	38,000	38,000		7524
30,000	80,000	80,000		7525
3,800	2,500	2,500		7526
1,200	1,500	1,500		7527
500	1,500	1,500		7528
403,200	292,250	292,250	-	
6,000	10,000	10,000		7530
6,000	7,500	7,500		7532
2,800	5,000	5,000		7535
1,500	2,500	2,500		7536
16,300	25,000	25,000	-	
100	600	600		8035
2,200	2,000	2,000		8038
400	400	400		8040
400,000	400,000	400,000		8041
1,000	1,000	1,000		8042
17,000	20,000	20,000		8043
2,200	2,000	2,000		8046
422,900	426,000	426,000	-	
15,000	22,500	22,500		8048
11,850	5,000	5,000		8049
-	-	-		8050
385	100	100		8052
16,200	-	-		8057
-	-	-		
43,435	27,600	27,600	-	
550,000	550,000	550,000		9550
550,000	550,000	550,000	-	
100,000	50,000	50,000		9610
72,981	-	-		9821
15,000	75,000	75,000		9822
-	-	-		9830

This number is for illustration purposes only and will be updated as certified property values become available.

Acct #	DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20
9843	GAS WELL ROYALTY REVENUE	-	-	-	-
9854	GRANT REVENUE-NCTTRACR	7,027	7,174	6,540	-
9860	TARRANT FIRE CONTRACT	110,000	110,000	114,125	127,000
9861	EAGLE MTN LEASE - FIRE DEPT	6,000	6,000	6,000	6,000
9862	TARRANT CO - AMBULANCE	303,828	312,089	292,449	250,000
9863	DISPATCH CONTRACT	10,400	9,600	10,800	-
9864	DONATIONS	-	-	-	-
9865	GRANT REVENUE - LEOSE	3,189	3,045	3,479	-
9866	GRANT REVENUE - TSLAC	-	-	-	-
9867	DONATIONS - FIRE/AMBULANCE	250	1,750	250	-
9868	POLICE FORFEITURES/SEIZURES	-	-	-	-
9869	DONATIONS - ANIMAL SHELTER	2,351	2,272	2,525	-
9870	DONATIONS - POLICE DEPT	-	-	400	-
9871	DONATIONS - LIBRARY	1,453	702	499	-
9872	DONATIONS - PARKS	58,913	7,345	3,108	-
9873	DONATIONS - MUSIC IN THE PARK	34,673	24,402	28,578	30,000
9875	AUCTION REVENUE	15,284	-	17,312	-
9876	GRANT REVENUE - PARKS	-	-	-	-
9880	MISCELLANEOUS REVENUE	30,080	18,954	41,018	30,000
9881	AISD SCHOOL RESOURCE OFF.	84,722	93,323	300,000	350,000
9882	GRANT REVENUE - POLICE	39,453	23,591	91,353	-
9884	GRANT REVENUE - CARES RELIEF	-	-	-	-
9886	GRANT REVENUE - LIBRARY	210	337	315	-
9887	GRANT REVENUE - PARKER CO LIBRARY	4,410	4,410	-	4,410
9890	GRANT REVENUE - LOAN STAR LIB GRANT	-	-	-	-
9891	SALE OF CAPITAL ASSETS	26,901	40,500	2,486	-
9897	ENVIRONMENTAL GRANT REVENUE	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	881,518	808,507	1,160,161	997,410
	TOTAL GENERAL REVENUE	9,624,517	9,890,360	10,732,204	10,871,225

Estimated FY 2019-20	Proposed FY 2020-21	CM Rec. FY 2020-21	Approved FY 2020-21	Acct #
-	-	-	-	9843
-	-	-	-	9854
127,000	127,000	127,000	-	9860
6,000	6,000	6,000	-	9861
290,000	290,000	290,000	-	9862
28,000	-	-	-	9863
-	-	-	-	9864
3,539	-	-	-	9865
-	-	-	-	9866
-	-	-	-	9867
-	-	-	-	9868
1,926	-	-	-	9869
230	-	-	-	9870
205	-	-	-	9871
8,000	-	-	-	9872
13,000	20,000	20,000	-	9873
-	-	-	-	9875
-	-	-	-	9876
30,000	30,000	30,000	-	9880
350,000	350,000	350,000	-	9881
21,265	-	-	-	9882
700,740	-	-	-	9884
-	-	-	-	9885
9,482	9,482	9,482	-	9887
-	-	-	-	9890
11,948	-	-	-	9891
-	-	-	-	9897
<u>1,789,316</u>	<u>957,482</u>	<u>957,482</u>	<u>-</u>	
11,839,366	11,348,332	11,348,332	-	

**General Fund
Department Budgets**

DEPARTMENT DETAIL

DIVISION

ACCOUNT

Administration

Administration

01-510

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	393,470	420,296	390,699	402,807	402,807
8007	LONGEVITY	1,808	2,036	1,756	1,900	1,900
8010	INCENTIVE PROGRAM	-	-	-	-	-
8012	RETIREMENT - TMRS	48,101	51,804	48,680	50,673	50,673
8014	HEALTH & DENTAL INSURANCE	34,242	38,188	24,118	23,982	23,982
8015	DISABILITY INSURANCE	3,960	4,084	3,486	4,321	4,321
8016	MEDICARE	5,466	7,489	5,658	5,829	5,829
8020	UNEMPLOYMENT TAX	36	648	27	405	405
8022	WORKER'S COMPENSATION	1,333	1,050	676	1,129	1,129
8024	AUTO ALLOWANCE	12,000	12,231	13,251	13,200	13,200
8026	CLOTHING ALLOWANCE	-	-	-	-	-
8028	PERSONNEL RECRUITMENT	-	-	-	-	-
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	500,415	537,825	488,352	504,246	504,246
8102	OFFICE SUPPLIES	878	554	663	2,000	2,000
8104	NON-OFFICE SUPPLIES	40	-	-	600	600
8106	PRINTING	6,950	6,744	5,055	4,500	4,500
8108	POSTAGE	13	-	-	-	-
8114	MINOR EQUIPMENT	-	600	-	-	-
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	7,881	7,897	5,718	7,100	7,100
8204	MAINTENANCE - OFF EQUIP	-	-	-	-	-
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	-	-	-	-	-
8312	LEGAL NOTICES / ADVERT.	351	-	-	2,000	2,000
8314	PROFESSIONAL SERVICES	1,016	741	741	3,000	3,000
8316	SPECIAL SERVICES	697	98	3,707	2,800	2,800
8320	ENGINEERING SERVICES	-	-	10,393	2,000	2,000
8324	TELEPHONE	2,613	2,817	1,728	3,200	3,200
8354	TRAVEL & TRAINING	3,279	3,824	2,049	4,000	4,000
8356	DUES & SUBSCRIPTIONS	7,979	7,903	8,211	5,500	5,500
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	15,935	15,383	26,829	22,500	22,500
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	-	-
	DEPT TOTAL	524,231	561,105	520,899	533,846	533,846

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
402,807	412,109		8002
1,900	2,044		8007
-	-		8010
50,673	51,442		8012
23,982	24,672		8014
4,321	4,420		8015
5,829	5,994		8016
405	405		8020
1,129	922		8022
13,200	13,200		8024
-	-		8026
-	-		8028
-	-		8080
504,246	515,208	-	8000
2,000	2,000		8102
600	600		8104
4,500	4,500		8106
-	-		8108
-	-		8114
-	-		8180
7,100	7,100	-	8100
-	-		8204
-	-		8280
-	-	-	8200
2,000	2,000		8312
3,000	3,000		8314
2,800	2,800		8316
2,000	2,000		8320
3,200	3,200		8324
4,000	4,000		8354
5,500	5,500		8356
-	-		8380
22,500	22,500	-	8300
-	-		8580
-	-	-	8500
533,846	544,808	-	

DEPARTMENT DETAIL

City Secretary

DIVISION

Administration

ACCOUNT

01-511

ACCT#	ACCOUNT DESCRIPTION	Actual	Actual	Actual	Budgeted	Estimated
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
8002	SALARIES	56,009	61,052	66,789	72,554	72,554
8007	LONGEVITY	-	52	100	148	148
8010	INCENTIVE PROGRAM	600	600	602	600	600
8012	RETIREMENT - TMRS	7,736	7,596	8,300	9,221	9,221
8014	HEALTH & DENTAL INSURANCE	-	-	-	7,994	7,994
8015	DISABILITY INSURANCE	722	746	802	834	834
8016	MEDICARE	913	883	962	1,061	1,061
8020	UNEMPLOYMENT TAX	180	162	9	135	135
8022	WORKER'S COMPENSATION	246	160	120	206	206
8026	CLOTHING ALLOWANCE	-	-	-	-	-
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	66,407	71,251	77,685	92,753	92,753
8102	OFFICE SUPPLIES	1,498	696	566	1,600	1,600
8106	PRINTING	83	32	42	-	-
8108	POSTAGE	-	33	-	50	50
8128	COURSE OPER & MAINT	-	-	-	1,220	1,220
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	1,581	762	608	2,870	2,870
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	-	-	-	-	-
8312	LEGAL NOTICES / ADVERT.	34	744	574	900	900
8314	PROFESSIONAL SERVICES	1,025	4,821	6,891	5,350	5,350
8316	SPECIAL SERVICES	-	-	274	-	-
8326	ELECTION EXPENSE	-	6,638	8,514	12,000	12,000
8354	TRAVEL & TRAINING	2,947	3,783	2,738	4,800	4,800
8356	DUES & SUBSCRIPTIONS	251	467	406	500	500
8358	COMPUTER SYSTEMS & FEES	423	-	1,069	1,130	1,130
8380	CONTRACTUAL SERVICES - OTHER	814	770	1,561	1,100	1,100
8300	CONTRACTUAL SERVICES	5,495	17,223	22,026	25,780	25,780
8514	COMPUTER SYSTEMS	-	-	-	-	-
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	-	-
	DEPT TOTAL	73,482	89,236	100,319	121,403	121,403

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
72,554	72,554		8002
148	196		8007
600	600		8010
9,221	9,128		8012
7,994	8,224		8014
834	834		8015
1,061	1,064		8016
135	135		8020
206	164		8022
-	-		8026
-	-		8080
92,753	92,899	-	8000
1,600	1,600		8102
-	-		8106
50	50		8108
1,220	-		8128
-	-		8180
2,870	1,650	-	8100
-	-		8280
-	-	-	8200
900	900		8312
5,350	5,850		8314
-	-		8316
12,000	18,000		8326
4,800	4,800		8354
500	500		8356
1,130	1,130		8358
1,100	1,100		8380
25,780	32,280	-	8300
-	-		8514
-	-		8580
-	-	-	8500
121,403	126,829	-	

Municipal Court		DIVISION			ACCOUNT	
		Finance			01-512	
ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	117,344	120,185	130,113	130,739	130,739
8004	SALARIES / PART TIME	240	1,175	3,415	5,000	5,000
8007	LONGEVITY	124	236	332	760	760
8008	OVERTIME	4,931	4,174	5,202	4,500	4,500
8010	INCENTIVE PROGRAM	300	300	301	300	300
8012	RETIREMENT - TMRS	10,290	10,564	12,029	12,547	12,547
8014	HEALTH & DENTAL INSURANCE	16,720	18,638	16,011	15,988	15,988
8015	DISABILITY INSURANCE	901	1,117	1,166	1,133	1,133
8016	MEDICARE	1,731	1,868	2,009	2,038	2,038
8018	FICA	2,399	2,479	2,573	2,542	2,542
8020	UNEMPLOYMENT TAX	74	552	64	540	540
8022	WORKER'S COMPENSATION	391	328	241	395	395
8026	CLOTHING ALLOWANCE	-	-	49	-	-
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	155,446	161,617	173,506	176,482	176,482
8102	OFFICE SUPPLIES	2,403	1,647	3,000	2,700	2,700
8104	NON-OFFICE SUPPLIES	403	-	40	-	-
8106	PRINTING	1,643	1,183	946	1,800	1,800
8114	MINOR EQUIPMENT	-	210	-	-	-
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	4,450	3,039	3,986	4,500	4,500
8202	MAINTENANCE - BUILDINGS	-	-	-	-	-
8204	MAINTENANCE - OFF EQUIP	-	-	-	600	600
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	-	-	-	600	600
8314	PROFESSIONAL SERVICES	-	200	189	500	500
8316	SPECIAL SERVICES	112	-	197	-	-
8328	JURY FEES	-	-	-	-	-
8330	PROSECUTOR	12,500	12,000	12,000	15,000	15,000
8354	TRAVEL & TRAINING	1,809	1,939	2,257	3,100	3,100
8356	DUES & SUBSCRIPTIONS	136	209	75	326	326
8358	COMPUTER SYSTEMS & FEES	423	-	689	750	750
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	14,980	14,348	15,407	19,676	19,676
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	-	-
	DEPT TOTAL	174,875	179,005	192,898	201,258	201,258

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
130,739	135,843		8002
5,000	5,000		8004
760	524		8007
4,500	4,500		8008
300	600		8010
12,547	13,125		8012
15,988	16,448		8014
1,133	1,061		8015
2,038	2,145		8016
2,542	2,542		8018
540	540		8020
395	327		8022
-	-		8026
-	-		8080
176,482	182,655	-	8000
2,700	2,700		8102
-	-		8104
1,800	1,800		8106
-	-		8114
-	-		8180
4,500	4,500	-	8100
-	-		8202
600	600		8204
-	-		8280
600	600	-	8200
500	500		8314
-	-		8316
-	-		8328
15,000	15,000		8330
3,100	3,100		8354
326	326		8356
750	750		8358
-	-		8380
19,676	19,676	-	8300
-	-		8580
-	-	-	8500
201,258	207,431	-	

DEPARTMENT DETAIL

DIVISION

ACCOUNT

Mayor & Council

01-513

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	1,380	900	2,100	1,920	1,920
8016	MEDICARE	25	17	30	28	28
8018	FICA	95	74	130	120	120
8020	UNEMPLOYMENT TAX	10	10	12	-	-
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	1,510	1,002	2,272	2,068	2,068
8102	OFFICE SUPPLIES	88	268	10	1,000	1,000
8104	NON-OFFICE SUPPLIES	292	20	-	-	-
8106	PRINTING	406	735	812	725	725
8108	POSTAGE	-	-	-	-	-
8126	AWARDS & TROPHIES	-	-	-	-	-
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	786	1,023	822	1,725	1,725
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	-	-	-	-	-
8312	LEGAL NOTICES / ADVERT.	-	381	471	450	450
8314	PROFESSIONAL SERVICES	27,415	26,275	22,136	35,000	35,000
8316	SPECIAL SERVICES	7,473	2,805	4,163	12,400	12,400
8350	SPECIAL EVENTS	1,630	7,500	7,006	13,000	13,000
8354	TRAVEL & TRAINING	140	1,683	276	1,000	1,000
8356	DUES & SUBSCRIPTIONS	2,135	4,678	4,452	2,000	2,000
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	38,793	43,322	38,504	63,850	63,850
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	-	-
	DEPT TOTAL	41,089	45,347	41,599	67,643	67,643

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
1,920	1,920		8002
28	28		8016
120	120		8018
-	-		8020
-	-		8080
2,068	2,068	-	8000
1,000	1,000		8102
-	-		8104
725	725		8106
-	-		8108
-	-		8126
-	-		8180
1,725	1,725	-	8100
-	-		8280
-	-	-	8200
450	450		8312
35,000	35,000		8314
12,400	12,400		8316
13,000	7,500		8350
1,000	1,000		8354
2,000	2,000		8356
-	-		8380
63,850	58,350	-	8300
-	-		8580
-	-	-	8500
67,643	62,143	-	

DEPARTMENT DETAIL

Human Resources

DIVISION

Administration

ACCOUNT

01-515

ACCT#	ACCOUNT DESCRIPTION	Actual		Actual	Budgeted	Estimated
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
8002	SALARIES	66,670	72,428	80,514	128,291	128,291
8004	SALARIES / PART TIME	-	3,548	6,960	-	-
8007	LONGEVITY	396	444	492	540	540
8010	INCENTIVE PROGRAM	900	900	904	900	900
8012	RETIREMENT - TMRS	8,290	9,068	10,099	16,284	16,284
8014	HEALTH & DENTAL INSURANCE	8,616	3,207	447	15,988	15,988
8015	DISABILITY INSURANCE	816	856	913	1,490	1,490
8016	MEDICARE	945	1,361	1,276	2,047	2,047
8018	FICA	-	203	449	-	-
8020	UNEMPLOYMENT TAX	9	221	46	270	270
8022	WORKER'S COMPENSATION	220	223	174	399	399
8028	PERSONNEL RECRUITMENT	7,509	11,668	6,228	7,450	7,450
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	94,369	104,127	108,502	173,659	173,659
8102	OFFICE SUPPLIES	422	1,478	662	2,500	2,500
8108	POSTAGE	-	31	-	-	-
8126	AWARDS & TROPHIES	-	-	-	-	-
8128	COMPUTER SYSTEMS	-	-	-	2,875	2,875
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	422	1,509	662	5,375	5,375
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	-	-	-	-	-
8312	LEGAL NOTICES / ADVERT.	-	-	-	-	-
8314	PROFESSIONAL SERVICES	-	450	-	3,000	3,000
8316	SPECIAL SERVICES	314	327	640	700	700
8350	SPECIAL EVENTS	2,800	2,487	3,270	3,000	3,000
8354	TRAVEL & TRAINING	2,624	960	822	4,500	4,500
8356	DUES & SUBSCRIPTIONS	259	483	298	300	300
8358	COMPUTER SYSTEM FEES	6,200	-	7,785	5,035	5,035
8380	CONTRACTUAL SERVICES - OTHER	1,472	5,269	810	2,000	2,000
8300	CONTRACTUAL SERVICES	13,668	9,976	13,625	18,535	18,535
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	-	-
	DEPT TOTAL	108,458	115,612	122,789	197,569	197,569

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
128,291	130,871		8002
-	-		8004
540	636		8007
900	900		8010
16,284	16,399		8012
15,988	16,478		8014
1,490	1,517		8015
2,047	1,920		8016
-	-		8018
270	270		8020
399	295		8022
7,450	7,450		8028
-	-		8080
173,659	176,736	-	8000
2,500	1,000		8102
-	-		8108
-	1,200		8126
2,875	-		8128
-	-		8180
5,375	2,200	-	8100
-	-		8280
-	-	-	8200
-	-		8312
3,000	-		8314
700	500		8316
3,000	1,800		8350
4,500	1,500		8354
300	350		8356
5,035	5,552		8358
2,000	2,000		8380
18,535	12,302	-	8300
-	-		8580
-	-	-	8500
197,569	191,238	-	

DEPARTMENT DETAIL

DIVISION

ACCOUNT

Economic Development

Administration

01-517

ACCT#	ACCOUNT DESCRIPTION	Actual	Actual	Actual	Budgeted	Estimated
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
8002	SALARIES	28,331	30,602	32,973	34,663	34,663
8007	LONGEVITY	-	25	41	57	57
8010	INCENTIVE PROGRAM	396	396	398	400	400
8012	RETIREMENT - TMRS	3,562	4,015	4,327	4,420	4,420
8014	HEALTH & DENTAL INSURANCE	2,704	3,151	2,693	2,662	2,662
8015	DISABILITY INSURANCE	307	337	355	389	389
8016	MEDICARE	421	467	495	509	509
8020	UNEMPLOYMENT TAX	9	162	9	45	45
8022	WORKER'S COMPENSATION	95	82	64	98	98
8024	AUTO ALLOWANCE	1,584	1,584	1,590	1,600	1,600
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	37,409	40,821	42,944	44,843	44,843
8102	OFFICE SUPPLIES	214	27	57	167	167
8104	NON-OFFICE SUPPLIES	-	-	-	-	-
8106	PRINTING	777	2	109	666	666
8108	POSTAGE	2	4	2	33	33
8114	MINOR EQUIPMENT	-	-	-	-	-
8128	COMPUTER SYSTEMS	-	-	411	-	-
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	994	33	579	866	866
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	-	-	-	-	-
8312	LEGAL NOTICES / ADVERT.	7,438	4,324	5,265	21,167	21,167
8314	PROFESSIONAL SERVICES	5,373	1,417	2,722	4,499	4,499
8324	TELEPHONE	281	281	284	280	280
8350	SPECIAL EVENTS	1,590	2,430	2,570	3,000	3,000
8354	TRAVEL & TRAINING	7,384	9,929	9,490	12,018	12,018
8356	DUES & SUBSCRIPTIONS	3,942	4,878	6,019	7,107	7,107
8358	COMPUTER SYSTEM FEES	-	-	95	-	-
8362	ECONOMIC DEVELOPMENT	3,113	17,370	-	20,000	20,000
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	29,121	40,630	26,445	68,071	68,071
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	-	-
	DEPT TOTAL	67,524	81,483	69,968	113,780	113,780

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
34,663	35,234		8002
57	74		8007
400	400		8010
4,420	4,643		8012
2,662	2,739		8014
389	395		8015
509	541		8016
45	45		8020
98	83		8022
1,600	1,600		8024
-	-		8080
44,843	45,754	-	8000
167	100		8102
-	-		8104
666	166		8106
33	33		8108
-	-		8114
-	-		8128
-	-		8180
866	299	-	8100
-	-		8280
-	-	-	8200
21,167	21,167		8312
4,499	2,499		8314
280	280		8324
3,000	1,333		8350
12,018	9,377		8354
7,107	4,680		8356
-	-		8358
20,000	20,000		8362
-	-		8380
68,071	59,336	-	8300
-	-		8580
-	-	-	8500
113,780	105,389	-	

Finance & Accounting		DIVISION			ACCOUNT	
		Finance			01-518	
ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
		4,800				
8002	SALARIES	226,032	241,956	265,584	326,679	326,679
8004	SALARIES / PART TIME	-	-	-	-	-
8007	LONGEVITY	864	1,060	1,252	912	912
8008	OVERTIME	2,480	2,543	4,279	2,500	2,500
8010	INCENTIVE PROGRAM	900	1,339	1,878	2,100	2,100
8012	RETIREMENT - TMRS	28,455	31,083	34,055	41,794	41,794
8014	HEALTH & DENTAL INSURANCE	34,117	38,150	30,358	37,972	37,972
8015	DISABILITY INSURANCE	2,869	3,003	3,119	3,723	3,723
8016	MEDICARE	2,977	5,387	3,793	4,804	4,804
8020	UNEMPLOYMENT TAX	207	648	55	675	675
8022	WORKER'S COMPENSATION	816	651	486	930	930
8024	AUTO ALLOWANCE	3,785	4,800	4,819	4,800	4,800
8026	CLOTHING ALLOWANCE	-	-	-	-	-
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	303,501	330,618	349,677	426,889	426,889
8102	OFFICE SUPPLIES	2,204	1,345	2,497	2,900	2,900
8104	NON-OFFICE SUPPLIES	115	92	91	-	-
8106	PRINTING	503	890	658	650	650
8108	POSTAGE	243	163	113	50	50
8114	MINOR EQUIPMENT	-	-	86	-	-
8128	COMPUTER SYSTEMS	-	-	-	1,800	1,800
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	3,064	2,490	3,446	5,400	5,400
8204	MAINTENANCE - OFF EQUIP	-	-	-	-	-
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	-	-	-	-	-
8312	LEGAL NOTICES / ADVERT.	1,465	271	880	600	600
8314	PROFESSIONAL SERVICES	34,139	35,580	36,795	38,500	38,500
8324	TELEPHONE	360	360	361	360	360
8335	BANK & CREDIT CARD FEES	292	245	158	-	-
8354	TRAVEL & TRAINING	1,906	2,045	3,597	6,000	6,000
8356	DUES & SUBSCRIPTIONS	608	608	365	750	750
8358	COMPUTER SYSTEM FEES	33,383	33,678	43,464	42,264	42,264
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	72,153	72,786	85,621	88,474	88,474
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	-	-
	DEPT TOTAL	378,718	405,894	438,744	520,763	520,763

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
326,679	357,685		8002
-	-		8004
912	1,144		8007
2,500	2,500		8008
2,100	3,300		8010
41,794	45,975		8012
37,972	41,120		8014
3,723	4,116		8015
4,804	5,357		8016
675	675		8020
930	824		8022
4,800	4,800		8024
-	-		8026
-	-		8080
426,889	467,496	-	8000
2,900	2,900		8102
-	-		8104
650	650		8106
50	50		8108
-	-		8114
1,800	-		8128
-	-		8180
5,400	3,600	-	8100
-	-		8204
-	-		8280
-	-	-	8200
600	600		8312
38,500	38,500		8314
360	360		8324
-	-		8335
6,000	6,600		8354
750	890		8356
42,264	44,644		8358
-	-		8380
88,474	91,594	-	8300
-	-		8580
-	-	-	8500
520,763	562,690	-	

DEPARTMENT DETAIL

DIVISION

ACCOUNT

Police

Public Safety

01-520

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	1,663,578	1,697,884	1,994,595	2,304,226	2,304,226
8004	SALARIES / PART TIME	302	4,024	10,981	-	-
8007	LONGEVITY	10,340	10,788	10,312	10,620	10,620
8008	OVERTIME	104,819	114,769	139,516	100,570	100,570
8010	INCENTIVE PROGRAM	28,192	27,061	32,157	26,445	26,445
8012	RETIREMENT - TMRS	221,126	230,351	265,298	306,458	306,458
8014	HEALTH & DENTAL INSURANCE	253,282	282,448	267,983	291,781	291,781
8015	DISABILITY INSURANCE	18,253	20,159	23,131	26,789	26,789
8016	MEDICARE	24,612	27,483	30,047	35,252	35,252
8018	FICA	19	113	669	-	-
8020	UNEMPLOYMENT TAX	380	5,636	700	4,928	4,928
8022	WORKER'S COMPENSATION	48,687	44,145	32,493	52,933	52,933
8024	AUTO ALLOWANCE	4,985	4,800	4,819	4,800	4,800
8026	CLOTHING ALLOWANCE	11,512	11,923	14,886	13,832	13,832
8028	PERSONNEL RECRUITMENT	-	71	-	100	100
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	2,390,086	2,481,656	2,827,589	3,178,734	3,178,734
8102	OFFICE SUPPLIES	10,166	11,291	7,534	8,143	8,143
8104	NON-OFFICE SUPPLIES	8,048	8,820	2,870	5,253	5,253
8106	PRINTING	1,132	1,721	1,649	1,025	1,025
8108	POSTAGE	547	123	259	400	400
8110	PHOTO & LAB	-	-	-	-	-
8112	FUEL EXPENSE	46,615	47,771	45,938	82,496	82,496
8114	MINOR EQUIPMENT	51,194	23,889	15,902	20,636	20,636
8119	SAFETY EQUIPMENT	6,357	13,162	10,034	16,066	16,066
8124	CHEMICAL & MEDICAL	4	115	-	768	768
8126	AWARDS & TROPHIES	1,081	215	377	840	840
8142	EDUCATION & RECREATION	-	-	-	-	-
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	125,144	107,107	84,562	135,627	135,627
8202	MAINTENANCE - BUILDINGS	4,407	4,561	1,849	3,000	3,000
8204	MAINTENANCE - OFF EQUIP	-	-	-	-	-
8206	MAINTENANCE - EQUIPMENT	406	748	2,439	3,690	3,690
8208	MAINTENANCE - RADIOS	-	1,750	108	5,125	5,125
8210	MAINTENANCE - VEHICLES	21,262	26,216	34,232	31,058	31,058
8280	MAINTENANCE - OTHER	747	-	-	-	-
	MAINTENANCE	26,821	33,274	38,628	42,873	42,873
8312	LEGAL NOTICES / ADVERT.	-	-	-	200	200
8314	PROFESSIONAL SERVICES	241	141	-	765	765
8316	SPECIAL SERVICES	29,498	29,163	37,461	28,700	28,700
8324	TELEPHONE	15,183	3,514	3,169	8,760	8,760
8344	EQUIPMENT RENTAL	2,759	2,430	3,024	3,075	3,075
8354	TRAVEL & TRAINING	4,914	5,142	8,359	9,090	9,090
8356	DUES & SUBSCRIPTIONS	4,703	4,074	2,955	3,740	3,740
8358	COMPUTER SYSTEMS & FEES	1,207	36	1,378	-	12,530
8368	PRISONER CARE	6,843	5,939	4,806	5,300	5,300
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	36,216	36,216
8300	CONTRACTUAL SERVICES	65,347	50,438	61,152	95,846	108,376

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
2,304,226	2,325,544		8002
-	12,500		8004
10,620	11,144		8007
100,570	100,570		8008
26,445	26,445		8010
306,458	307,205		8012
291,781	304,288		8014
26,789	27,046		8015
35,252	35,793		8016
-	-		8018
4,928	4,995		8020
52,933	47,205		8022
4,800	4,800		8024
13,832	15,432		8026
100	100		8028
-	-		8080
3,178,734	3,223,067	-	8000
8,143	8,143		8102
5,253	7,053		8104
1,025	1,025		8106
400	400		8108
-	-		8110
82,496	82,496		8112
20,636	20,636		8114
16,066	16,066		8119
768	768		8124
840	840		8126
-	-		8142
-	-		8180
135,627	137,427	-	8100
3,000	3,000		8202
-	-		8204
3,690	3,690		8206
5,125	5,125		8208
31,058	31,058		8210
-	-		8280
42,873	42,873	-	8200
200	200		8312
765	765		8314
28,700	28,700		8316
8,760	11,710		8324
3,075	3,075		8344
9,090	5,000		8354
3,740	3,740		8356
-	-		8358
5,300	7,000		8368
36,216	36,216		8380
95,846	120,406	-	8300

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8504	VEHICLES	70,486	46,343	40,203	113,667	113,667
8506	FURNITURE & FIXTURES			39,140	-	-
8510	INSTRUMENTS & APPARATUS	-	-	-	-	-
8512	COMMUNICATION SYSTEMS	-	-	389,470	-	-
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	70,486	46,343	468,812	113,667	113,667
	DEPT TOTAL	2,677,884	2,718,817	3,480,744	3,566,747	3,579,277

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
113,667	147,522		8504
-	-		8506
-	-		8510
-	-		8512
-	-		8580
113,667	147,522	-	8500
3,566,747	3,671,295	-	

DEPARTMENT DETAIL		DIVISION				ACCOUNT
Ambulance		Public Safety				01-521
ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	479,382	523,580	640,618	756,393	756,393
8004	SALARIES / PART TIME	18,883	15,147	10,637	44,500	44,500
8007	LONGEVITY	3,856	3,860	4,082	4,618	4,618
8008	OVERTIME	71,677	87,803	86,374	63,012	63,012
8010	INCENTIVE PROGRAM	6,751	5,037	8,909	7,800	7,800
8012	RETIREMENT - TMRS	70,192	77,232	91,970	104,270	104,270
8014	HEALTH & DENTAL INSURANCE	67,835	74,763	78,076	83,937	83,937
8015	DISABILITY INSURANCE	6,385	6,062	7,280	8,701	8,701
8016	MEDICARE	7,844	10,041	10,466	12,640	12,640
8018	FICA	705	963	906	2,759	2,759
8020	UNEMPLOYMENT TAX	203	1,662	605	1,487	1,487
8022	WORKER'S COMPENSATION	14,757	15,130	11,330	23,912	23,912
8026	CLOTHING ALLOWANCE	6,340	3,813	5,934	8,888	8,888
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	754,810	825,094	957,187	1,122,917	1,122,917
8102	OFFICE SUPPLIES	583	1,291	534	2,200	2,200
8104	NON-OFFICE SUPPLIES	3,157	3,341	3,347	3,700	3,700
8106	PRINTING	133	133	346	650	650
8108	POSTAGE	79	380	190	200	200
8112	FUEL EXPENSE	12,881	12,821	17,466	14,000	14,000
8114	MINOR EQUIPMENT	13,445	3,540	3,690	12,277	12,277
8119	SAFETY EQUIPMENT	452	563	961	1,100	1,100
8124	CHEMICAL & MEDICAL	47,043	38,627	53,605	56,000	56,000
8126	AWARDS & TROPHIES	23	40	25	375	375
8128	COMPUTER SYSTEMS	-	-	335	-	-
8180	SUPPLIES - OTHER	-	72	226	500	500
8100	SUPPLIES	77,794	60,808	80,726	91,002	91,002
8202	MAINTENANCE - BUILDINGS	8,151	8,012	8,150	8,000	42,606
8204	MAINTENANCE - OFF EQUIP	-	-	-	500	500
8206	MAINTENANCE - EQUIPMENT	5,865	2,743	5,920	8,000	13,000
8208	MAINTENANCE - RADIOS	2,566	2,113	3,225	3,000	8,000
8210	MAINTENANCE - VEHICLES	9,059	13,151	22,416	10,250	10,250
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	25,642	26,019	39,711	29,750	74,356
8312	LEGAL NOTICES / ADVERT.	-	-	832	750	750
8314	PROFESSIONAL SERVICES	22,899	36,692	15,797	61,600	61,600
8316	SPECIAL SERVICES	19,212	15,191	9,368	18,000	18,000
8322	UTILITIES	13,771	15,304	11,336	19,000	19,000
8324	TELEPHONE	13,640	14,461	12,914	16,132	16,132
8344	EQUIPMENT RENTAL	1,885	1,914	2,219	1,944	1,944
8346	JANITORIAL SERVICES	1,338	1,338	1,338	2,450	2,450
8354	TRAVEL & TRAINING	3,341	6,161	3,903	5,650	5,650
8356	DUES & SUBSCRIPTIONS	3,519	2,668	3,192	2,800	2,800
8358	COMPUTER SYSTEMS & FEES	-	-	826	-	-
8380	CONTRACTUAL SERVICES - OTHER	15,140	15,518	16,193	24,090	24,090
8300	CONTRACTUAL SERVICES	94,745	109,246	77,916	152,416	152,416

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
756,393	769,714		8002
44,500	44,500		8004
4,618	5,464		8007
63,012	65,280		8008
7,800	7,800		8010
104,270	105,556		8012
83,937	86,352		8014
8,701	8,842		8015
12,640	12,945		8016
2,759	2,759		8018
1,487	1,487		8020
23,912	22,357		8022
8,888	8,888		8026
-	-		8080
1,122,917	1,141,944	-	8000
2,200	2,200		8102
3,700	3,700		8104
650	650		8106
200	200		8108
14,000	14,000		8112
12,277	12,277		8114
1,100	1,100		8119
56,000	56,000		8124
375	375		8126
-	-		8128
500	500		8180
91,002	91,002	-	8100
8,000	8,000		8202
500	500		8204
8,000	8,000		8206
3,000	3,000		8208
10,250	10,250		8210
-	-		8280
29,750	29,750	-	8200
750	750		8312
61,600	61,600		8314
18,000	18,000		8316
19,000	19,000		8322
16,132	16,132		8324
1,944	1,944		8344
2,450	2,450		8346
5,650	5,650		8354
2,800	2,800		8356
-	-		8358
24,090	24,090		8380
152,416	152,416	-	8300

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8504	MOTOR VEHICLES	-	-	-	250,000	33,000
8506	FURNITURE & FIXTURES	-	-	-	-	-
8510	INSTRUMENTS & APPARATUS	208,157	-	-	-	-
8512	COMMUNICATION SYSTEMS	-	-	-	-	10,000
8514	COMPUTER SYSTEMS	-	-	-	-	-
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	323,003
8500	CAPITAL OUTLAY	208,157	-	-	250,000	366,003
	DEPT TOTAL	1,161,148	1,021,166	1,155,540	1,646,085	1,806,694

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
250,000	250,000		8504
-	-		8506
-	-		8510
-	-		8512
-	-		8514
-	-	-	8580
250,000	250,000	-	8500
1,646,085	1,665,112	-	

DEPARTMENT DETAIL

Fire

DIVISION

Public Safety

ACCOUNT

01-522

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	479,385	523,583	649,615	756,393	756,393
8004	SALARIES / PART TIME	16,603	15,148	10,637	44,500	44,500
8007	LONGEVITY	3,856	3,860	4,082	4,618	4,618
8008	OVERTIME	71,677	87,804	88,343	63,012	63,012
8010	INCENTIVE PROGRAM	10,351	5,037	9,306	7,800	7,800
8012	RETIREMENT - TMRS	70,207	77,676	91,974	104,270	104,270
8014	HEALTH & DENTAL INSURANCE	68,021	75,106	77,715	83,937	83,937
8015	DISABILITY INSURANCE	6,242	6,092	7,271	8,701	8,701
8016	MEDICARE	7,839	10,090	10,473	12,640	12,640
8018	FICA	705	962	905	2,759	2,759
8020	UNEMPLOYMENT TAX	203	1,662	605	1,487	1,487
8022	WORKER'S COMPENSATION	14,757	15,130	11,330	23,912	23,912
8026	CLOTHING ALLOWANCE	6,446	8,793	4,667	8,888	8,888
8028	PERSONNEL RECRUITMENT	-	-	-	-	-
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	756,293	830,943	966,924	1,122,917	1,122,917
8102	OFFICE SUPPLIES	544	1,022	679	2,200	2,200
8104	NON-OFFICE SUPPLIES	4,012	3,780	3,838	3,700	3,700
8106	PRINTING	172	255	596	600	600
8108	POSTAGE	406	170	154	600	600
8110	PHOTO & LAB	-	-	-	150	150
8112	FUEL EXPENSE	17,574	24,727	21,046	20,500	20,500
8114	MINOR EQUIPMENT	14,271	20,135	22,847	32,600	32,600
8119	SAFETY EQUIPMENT	10,226	21,952	28,798	26,895	31,895
8124	CHEMICAL & MEDICAL	6,280	3,189	3,838	8,500	8,500
8126	AWARDS & TROPHIES	23	40	535	375	375
8128	COMPUTER SYSTEMS	-	-	335	-	-
8142	EDUCATION & RECREATION	6,154	5,987	3,697	2,400	2,400
8180	SUPPLIES - OTHER	236	72	406	-	-
8100	SUPPLIES	59,897	81,329	86,770	98,520	103,520
8202	MAINTENANCE - BUILDINGS	9,082	8,004	8,185	8,000	42,606
8204	MAINTENANCE - OFF EQUIP	-	-	-	500	500
8206	MAINTENANCE - EQUIPMENT	13,280	12,533	7,633	7,500	12,500
8208	MAINTENANCE - RADIOS	27,612	2,306	19,469	3,000	8,000
8210	MAINTENANCE - VEHICLES	25,283	30,713	35,043	36,900	36,900
8280	MAINTENANCE - OTHER	3,556	3,631	3,685	4,000	4,000
8200	MAINTENANCE	78,814	57,187	74,015	59,900	104,506
8312	LEGAL NOTICES / ADVERT.	-	-	-	500	500
8314	PROFESSIONAL SERVICES	1,255	2,250	457	10,700	10,700
8316	SPECIAL SERVICES	2,964	3,466	2,846	5,000	5,000
8322	UTILITIES	13,771	15,292	11,826	19,000	19,000
8324	TELEPHONE	13,783	15,156	12,913	16,133	16,133
8342	OTHER DISPOSAL EXPENSE	329	-	-	2,500	2,500
8344	EQUIPMENT RENTAL	1,885	1,914	1,907	1,944	1,944
8346	JANITORIAL SERVICES	1,338	1,338	1,338	2,450	2,450
8354	TRAVEL & TRAINING	6,304	14,813	11,068	15,300	15,300

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
756,393	769,714		8002
44,500	44,500		8004
4,618	5,464		8007
63,012	65,280		8008
7,800	7,800		8010
104,270	105,556		8012
83,937	86,352		8014
8,701	8,842		8015
12,640	12,945		8016
2,759	2,759		8018
1,487	1,487		8020
23,912	22,357		8022
8,888	8,888		8026
-	-		8028
-	-		8080
1,122,917	1,141,944	-	8000
2,200	2,200		8102
3,700	3,700		8104
600	600		8106
600	600		8108
150	150		8110
20,500	20,500		8112
32,600	32,600		8114
26,895	31,895		8119
8,500	8,500		8124
375	375		8126
-	-		8128
2,400	2,400		8142
-	-		8180
98,520	103,520	-	8100
8,000	8,000		8202
500	500		8204
7,500	7,500		8206
3,000	3,000		8208
36,900	36,900		8210
4,000	4,000		8280
59,900	59,900	-	8200
500	500		8312
10,700	10,700		8314
5,000	5,000		8316
19,000	19,000		8322
16,133	16,133		8324
2,500	2,500		8342
1,944	1,944		8344
2,450	2,450		8346
15,300	15,300		8354

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8356	DUES & SUBSCRIPTIONS	3,316	3,288	3,867	1,900	1,900
8358	COMPUTER SYSTEMS & FEES	-	-	826	-	-
8380	CONTRACTUAL SERVICES - OTHER	15,140	15,518	16,193	24,090	24,090
8300	CONTRACTUAL SERVICES	60,084	73,034	63,241	99,517	99,517
8504	MOTOR VEHICLES	-	-	-	-	-
8510	INSTRUMENTS & APPARATUS	-	99,951	87,209	-	-
8512	COMMUNICATION SYSTEMS	-	57,015	-	-	10,000
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	156,966	87,209	-	10,000
	DEPT TOTAL	955,088	1,199,459	1,278,160	1,380,854	1,440,460

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
1,900	1,900		8356
-	-		8358
24,090	24,090		8380
99,517	99,517	-	8300
-	800,000		8504
-	-		8510
-	-		8512
-	-		8580
-	800,000	-	8500
1,380,854	2,204,881	-	

DEPARTMENT DETAIL

DIVISION

ACCOUNT

Animal Control

Public Safety

01-523

ACCT#	ACCOUNT DESCRIPTION	Actual	Actual	Actual	Budgeted	Estimated
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
8002	SALARIES	97,031	107,450	121,502	120,709	120,709
8004	SALARIES / PART TIME	8,075	9,997	9,767	16,380	16,380
8007	LONGEVITY	572	568	744	888	888
8008	OVERTIME	9,413	6,529	10,737	7,000	7,000
8010	INCENTIVE PROGRAM	900	900	904	600	600
8012	RETIREMENT - TMRS	13,154	14,209	17,552	16,173	16,173
8014	HEALTH & DENTAL INSURANCE	24,928	28,641	24,480	23,982	23,982
8015	DISABILITY INSURANCE	1,431	1,428	1,532	1,472	1,472
8016	MEDICARE	1,616	1,762	2,035	2,098	2,098
8018	FICA	478	616	99	1,016	1,016
8020	UNEMPLOYMENT TAX	59	625	86	675	675
8022	WORKER'S COMPENSATION	5,127	3,999	3,486	5,643	5,643
8026	CLOTHING ALLOWANCE	1,716	2,095	1,648	2,101	2,101
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	164,500	178,819	194,572	198,737	198,737
8102	OFFICE SUPPLIES	2,749	3,107	2,193	1,866	1,866
8104	NON-OFFICE SUPPLIES	9,170	5,312	6,188	6,150	6,150
8106	PRINTING	642	682	564	1,050	1,050
8108	POSTAGE	69	-	427	400	400
8112	VEHICLE EXPENSE	1,794	2,645	2,355	2,614	2,614
8114	MINOR EQUIPMENT	2,883	2,404	6,006	10,600	10,600
8124	CHEMICAL & MEDICAL	18,468	26,982	23,924	19,700	19,700
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	35,776	41,132	41,657	42,380	42,380
8202	MAINTENANCE - BUILDINGS	7,693	4,223	1,625	3,000	3,000
8204	MAINTENANCE - OFF EQUIP	-	-	-	300	300
8206	MAINTENANCE - EQUIPMENT	55	458	285	500	500
8208	MAINTENANCE - RADIOS	53	-	-	200	200
8210	MAINTENANCE - VEHICLES	1,285	3,340	3,689	2,306	2,306
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	9,085	8,021	5,598	6,306	6,306
8312	LEGAL NOTICES / ADVERT.	18	-	-	200	200
8314	PROFESSIONAL SERVICES	-	-	-	-	-
8315	VETERINARY SERVICES	18,612	21,697	20,401	19,950	19,950
8316	SPECIAL SERVICES	645	-	-	125	125
8322	UTILITIES	17,447	15,495	15,191	22,063	22,063
8324	TELEPHONE	1,421	1,128	959	1,900	1,900
8342	OTHER DISPOSAL EXPENSE	-	-	-	200	200
8354	TRAVEL & TRAINING	3,942	1,412	2,648	4,500	4,500
8356	DUES & SUBSCRIPTIONS	-	285	831	520	520
8358	COMPUTER SYSTEMS & FEES	-	143	-	-	-
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	200	200
8300	CONTRACTUAL SERVICES	42,085	40,159	40,031	49,658	49,658
8504	MOTOR VEHICLES	-	-	-	-	-
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	-	-
	DEPT TOTAL	251,446	268,131	281,858	297,081	297,081

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
120,709	122,416		8002
16,380	23,068		8004
888	1,032		8007
7,000	7,000		8008
600	600		8010
16,173	16,309		8012
23,982	24,672		8014
1,472	1,490		8015
2,098	2,235		8016
1,016	1,430		8018
675	675		8020
5,643	5,240		8022
2,101	2,101		8026
-	-		8080
198,737	208,268	-	8000
1,866	1,866		8102
6,150	6,150		8104
1,050	1,050		8106
400	400		8108
2,614	2,614		8112
10,600	6,000		8114
19,700	21,000		8124
-	-		8180
42,380	39,080	-	8100
3,000	3,000		8202
300	300		8204
500	500		8206
200	200		8208
2,306	2,306		8210
-	-		8280
6,306	6,306	-	8200
200	200		8312
-	-		8314
19,950	21,000		8315
125	125		8316
22,063	22,063		8322
1,900	1,900		8324
200	200		8342
4,500	4,500		8354
520	520		8356
-	-		8358
200	200		8380
49,658	50,708	-	8300
-	-		8504
-	-		8580
-	-	-	8500
297,081	304,362	-	

DEPARTMENT DETAIL

Code Enforcement

DIVISION

Public Services

ACCOUNT

01-524

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	39,572	42,782	46,427	49,217	49,217
8007	LONGEVITY	168	216	264	312	312
8008	OVERTIME	-	162	138	-	-
8010	INCENTIVE PROGRAM	300	300	301	300	300
8012	RETIREMENT - TMRS	5,232	5,566	6,042	6,204	6,204
8014	HEALTH & DENTAL INSURANCE	9,119	9,856	8,539	7,994	7,994
8015	DISABILITY INSURANCE	549	586	627	586	586
8016	MEDICARE	513	441	459	714	714
8020	UNEMPLOYMENT TAX	9	162	9	135	135
8022	WORKER'S COMPENSATION	297	256	187	314	314
8026	CLOTHING ALLOWANCE	-	-	-	563	563
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	55,758	60,327	62,995	66,339	66,339
8102	OFFICE SUPPLIES	446	-	-	1,000	1,000
8104	NON-OFFICE SUPPLIES	20	94	41	50	50
8106	PRINTING	-	128	128	350	350
8112	VEHICLE EXPENSE	1,763	2,127	1,836	2,400	2,400
8114	MINOR EQUIPMENT	-	-	540	100	100
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	2,229	2,349	2,544	3,900	3,900
8210	MAINTENANCE - VEHICLES	327	892	492	300	300
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	327	892	492	300	300
8312	LEGAL NOTICES / ADVERT.	-	43	-	-	-
8314	PROFESSIONAL SERVICES	650	1,575	-	900	900
8316	SPECIAL SERVICES	22,336	10,211	6,589	25,000	25,000
8324	TELEPHONE	389	389	631	400	400
8344	EQUIPMENT RENTAL	281	378	567	576	576
8354	TRAVEL & TRAINING	-	439	143	525	525
8356	DUES & SUBSCRIPTIONS	106	-	-	-	-
8358	COMPUTER SYSTEMS & FEES	423	-	689	425	425
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	24,184	13,035	8,619	27,826	27,826
8504	MOTOR VEHICLES	-	20,348	-	-	-
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	20,348	-	-	-
	DEPT TOTAL	82,499	96,951	74,650	98,365	98,365

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
49,217	50,235		8002
312	360		8007
-	-		8008
300	300		8010
6,204	6,334		8012
7,994	8,224		8014
586	597		8015
714	738		8016
135	135		8020
314	241		8022
563	563		8026
-	-		8080
66,339	67,727	-	8000
1,000	1,000		8102
50	50		8104
350	350		8106
2,400	2,400		8112
100	100		8114
-	-		8180
3,900	3,900	-	8100
300	300		8210
-	-		8280
300	300	-	8200
-	-		8312
900	900		8314
25,000	25,000		8316
400	400		8324
576	576		8344
525	525		8354
-	-		8356
425	425		8358
-	-		8380
27,826	27,826	-	8300
-	-		8504
-	-		8580
-	-	-	8500
98,365	99,753	-	

DEPARTMENT DETAIL

Maintenance

DIVISION

Public Services

ACCOUNT

01-525

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	51,459	55,179	72,435	89,680	89,680
8004	SALARIES / PART TIME	11,195	12,361	777	-	-
8007	LONGEVITY	156	204	252	300	300
8008	OVERTIME	112	317	376	800	800
8010	INCENTIVE PROGRAM	-	-	-	1,200	1,200
8012	RETIREMENT - TMRS	7,851	8,556	9,130	11,556	11,556
8014	HEALTH & DENTAL INSURANCE	8,435	9,505	12,499	15,988	15,988
8015	DISABILITY INSURANCE	645	707	869	1,080	1,080
8016	MEDICARE	912	1,002	1,052	1,330	1,330
8020	UNEMPLOYMENT TAX	16	325	20	270	270
8022	WORKER'S COMPENSATION	2,196	1,793	1,449	2,392	2,392
8026	CLOTHING ALLOWANCE	1,199	1,269	1,301	2,445	2,445
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	84,177	91,218	100,160	127,041	127,041
8102	OFFICE SUPPLIES	192	245	35	450	450
8104	NON-OFFICE SUPPLIES	1,192	1,399	1,309	1,538	1,538
8106	PRINTING	30	-	-	-	-
8112	FUEL EXPENSE	1,962	2,455	2,420	2,050	2,050
8114	MINOR EQUIPMENT	168	1,832	1,149	2,000	2,000
8119	SAFETY EQUIPMENT	136	330	185	500	500
8124	CHEMICAL & MEDICAL	-	-	-	-	-
8180	SUPPLIES - OTHER	274	-	184	400	400
8100	SUPPLIES	3,954	6,261	5,283	6,938	6,938
8202	MAINTENANCE - BUILDINGS	782	762	-	1,250	1,250
8206	MAINTENANCE - EQUIPMENT	3,530	1,670	1,157	2,200	2,200
8208	MAINTENANCE - RADIOS	-	-	-	200	200
8210	MAINTENANCE - VEHICLES	921	3,049	228	2,050	2,050
8220	ELECTRICAL REPAIRS	-	134	-	-	-
8280	MAINTENANCE - OTHER	-	-	-	900	900
8200	MAINTENANCE	5,233	5,615	1,385	6,600	6,600
8314	PROFESSIONAL SERVICES	1,728	1,728	1,728	2,050	2,050
8324	TELEPHONE	600	600	602	900	900
8342	OTHER DISPOSAL EXPENSE	4,017	1,756	2,798	4,200	4,200
8344	EQUIPMENT RENTAL	-	-	-	-	-
8354	TRAVEL & TRAINING	473	924	390	1,000	1,000
8356	DUES & SUBSCRIPTIONS	-	-	-	-	-
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	6,818	5,009	5,518	8,150	8,150
8504	MOTOR VEHICLES	-	-	-	26,000	26,000
8508	MACHINERY	-	-	-	-	-
8510	INSTRUMENTS & APPARATUS	-	-	-	-	-
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	26,000	26,000
	DEPT TOTAL	100,182	108,102	112,345	174,729	174,729

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
89,680	91,514		8002
-	-		8004
300	400		8007
800	800		8008
1,200	2,400		8010
11,556	11,837		8012
15,988	16,448		8014
1,080	1,099		8015
1,330	1,379		8016
270	270		8020
2,392	2,163		8022
2,445	2,445		8026
-	-		8080
127,041	130,755	-	8000
450	450		8102
1,538	1,538		8104
-	-		8106
2,050	2,050		8112
2,000	2,000		8114
500	500		8119
-	-		8124
400	400		8180
6,938	6,938	-	8100
1,250	1,250		8202
2,200	2,200		8206
200	200		8208
2,050	2,050		8210
-	-		8220
900	900		8280
6,600	6,600	-	8200
2,050	2,050		8314
900	900		8324
4,200	4,200		8342
-	-		8344
1,000	2,000		8354
-	-		8356
-	-		8380
8,150	9,150	-	8300
-	-		8504
-	-		8508
-	-		8510
-	-		8580
-	-	-	8500
148,729	153,443	-	

DEPARTMENT DETAIL

DIVISION

ACCOUNT

Streets

Public Works

01-531

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	234,221	244,074	267,132	286,909	286,909
8004	SALARIES / PART TIME	-	-	-	-	-
8007	LONGEVITY	1,272	1,512	1,484	1,828	1,828
8008	OVERTIME	4,441	5,176	4,387	7,200	7,200
8010	INCENTIVE PROGRAM	1,200	1,200	1,205	1,500	1,500
8012	RETIREMENT - TMRS	29,433	31,126	33,772	37,261	37,261
8014	HEALTH & DENTAL INSURANCE	50,614	52,754	46,814	47,964	47,964
8015	DISABILITY INSURANCE	3,165	3,368	3,589	3,427	3,427
8016	MEDICARE	3,433	3,593	3,935	4,287	4,287
8018	FICA	40	-	-	-	-
8020	UNEMPLOYMENT TAX	151	1,017	171	810	810
8022	WORKER'S COMPENSATION	20,669	22,663	12,085	16,527	16,527
8026	CLOTHING ALLOWANCE	3,055	3,854	4,276	3,575	3,575
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	351,693	370,335	378,850	411,288	411,288
8102	OFFICE SUPPLIES	375	254	325	445	445
8104	NON-OFFICE SUPPLIES	1,198	919	1,530	2,255	2,255
8106	PRINTING	-	546	20	-	-
8112	FUEL EXPENSE	12,590	14,748	14,769	14,350	14,350
8114	MINOR EQUIPMENT	8,543	6,045	5,480	12,710	12,710
8119	SAFETY EQUIPMENT	2,573	2,480	1,408	3,690	3,690
8120	STREET SIGNS	7,309	5,185	10,025	6,303	6,303
8124	CHEMICAL & MEDICAL	107	8	479	128	128
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	32,694	30,186	34,035	39,881	39,881
8202	MAINTENANCE - BUILDINGS	437	1,258	95	1,613	1,613
8206	MAINTENANCE - EQUIPMENT	11,637	12,107	17,420	10,147	10,147
8208	MAINTENANCE - RADIOS	-	-	-	-	-
8210	MAINTENANCE - VEHICLES	8,297	5,715	9,892	8,712	8,712
8212	MAINTENANCE - STREETS	25,828	6,030	8,912	9,737	9,737
8280	MAINTENANCE - OTHER	4,936	9,781	11,372	17,900	17,900
8200	MAINTENANCE	51,135	34,890	47,690	48,109	48,109
8312	LEGAL NOTICES / ADVERT.	-	69	-	205	205
8314	PROFESSIONAL SERVICES	70	872	513	2,731	2,731
8316	SPECIAL SERVICES	8,650	695	182	10,000	10,000
8320	ENGINEERING SERVICES	-	6,481	-	-	-
8324	TELEPHONE	1,097	1,236	881	1,370	1,370
8344	EQUIPMENT RENTAL	728	403	1,502	950	950
8354	TRAVEL & TRAINING	1,864	1,736	375	2,000	2,000
8356	DUES & SUBSCRIPTIONS	151	77	77	1,000	1,000
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	12,561	11,569	3,529	18,256	18,256
8504	VEHICLES	-	52,919	37,350	-	-
8508	MACHINERY & EQUIPMENT	-	-	-	-	-
8580	CAPITAL OUTLAY - OTHER	-	-	-	50,000	50,000
8500	CAPITAL OUTLAY	-	52,919	37,350	50,000	50,000
	DEPT TOTAL	448,083	499,899	501,454	567,534	567,534

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
286,909	265,369		8002
-	-		8004
1,828	1,396		8007
7,200	7,200		8008
1,500	1,500		8010
37,261	34,282		8012
47,964	49,344		8014
3,427	3,198		8015
4,287	3,994		8016
-	-		8018
810	810		8020
16,527	11,419		8022
3,575	3,575		8026
-	-		8080
411,288	382,087	-	8000
445	445		8102
2,255	2,255		8104
-	-		8106
14,350	14,350		8112
12,710	12,710		8114
3,690	3,690		8119
6,303	6,303		8120
128	128		8124
-	-		8180
39,881	39,881	-	8100
1,613	1,613		8202
10,147	10,147		8206
-	-		8208
8,712	8,712		8210
9,737	9,737		8212
17,900	17,900		8280
48,109	48,109	-	8200
205	205		8312
2,731	2,731		8314
10,000	10,000		8316
-	-		8320
1,370	1,370		8324
950	950		8344
2,000	2,000		8354
1,000	1,000		8356
-	-		8380
18,256	18,256	-	8300
-	17,500		8504
-	15,000		8508
50,000	-		8580
50,000	32,500	-	8500
567,534	520,833	-	

DEPARTMENT DETAIL		DIVISION				ACCOUNT
Community Development		Administration				01-532
ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	108,966	116,749	183,285	190,579	190,579
8004	SALARIES / PART TIME	7,727	9,223	9,542	8,400	8,400
8007	LONGEVITY	740	836	1,404	1,548	1,548
8010	INCENTIVE PROGRAM	300	300	301	300	300
8012	RETIREMENT - TMRS	13,416	14,524	22,579	24,060	24,060
8014	HEALTH & DENTAL INSURANCE	8,795	9,977	16,353	23,982	23,982
8015	DISABILITY INSURANCE	1,302	1,422	2,202	2,215	2,215
8016	MEDICARE	1,538	1,703	2,587	2,890	2,890
8018	FICA	472	577	577	521	521
8020	UNEMPLOYMENT TAX	60	448	82	531	531
8022	WORKER'S COMPENSATION	980	838	854	1,137	1,137
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	144,297	156,595	239,766	256,163	256,163
8102	OFFICE SUPPLIES	1,880	682	993	2,000	2,000
8104	NON-OFFICE SUPPLIES	67	-	65	-	-
8106	PRINTING	27	60	29	-	-
8108	POSTAGE	-	-	-	-	-
8112	FUEL EXPENSE	467	517	599	600	600
8114	MINOR EQUIPMENT	-	-	3,912	-	-
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	2,440	1,259	5,597	2,600	2,600
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	-	-	-	-	-
8312	LEGAL NOTICES / ADVERT.	182	149	366	500	500
8314	PROFESSIONAL SERVICES	7,000	9,500	7,500	10,000	10,000
8316	SPECIAL SERVICES	-	-	-	-	-
8320	ENGINEERING SERVICES	-	-	-	-	-
8324	TELEPHONE	12	-	-	220	220
8344	EQUIPMENT RENTAL	281	378	567	550	550
8354	TRAVEL & TRAINING	220	80	175	200	200
8356	DUES & SUBSCRIPTIONS	170	312	1,158	225	225
8358	COMPUTER SYSTEMS & FEES	-	-	4,581	-	-
8380	CONTRACTUAL SERVICES - OTHER	657	-	-	-	-
8300	CONTRACTUAL SERVICES	8,522	10,418	14,348	11,695	11,695
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	-	-
	DEPT TOTAL	155,259	168,272	259,712	270,458	270,458

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
190,579	193,828		8002
8,400	8,400		8004
1,548	1,692		8007
300	300		8010
24,060	24,370		8012
23,982	24,672		8014
2,215	2,249		8015
2,890	2,961		8016
521	521		8018
531	531		8020
1,137	911		8022
-	-		8080
256,163	260,435	-	8000
2,000	2,000		8102
-	-		8104
-	-		8106
-	-		8108
600	600		8112
-	-		8114
-	-		8180
2,600	2,600	-	8100
-	-		8280
-	-	-	8200
500	500		8312
10,000	10,000		8314
-	-		8316
-	-		8320
220	220		8324
550	550		8344
200	200		8354
225	225		8356
-	-		8358
-	-		8380
11,695	11,695	-	8300
-	-		8580
-	-	-	8500
270,458	274,730	-	

DEPARTMENT DETAIL		DIVISION				ACCOUNT
Parks & Recreation		Public Works				01-552
ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	183,989	213,193	220,506	235,508	235,508
8007	LONGEVITY	2,048	2,160	2,428	2,476	2,476
8008	OVERTIME	6,917	5,857	8,149	7,200	7,200
8010	INCENTIVE PROGRAM	-	12	486	1,104	1,104
8012	RETIREMENT - TMRS	24,081	27,371	29,173	30,732	30,732
8014	HEALTH & DENTAL INSURANCE	32,109	44,689	38,664	39,970	39,970
8015	DISABILITY INSURANCE	2,247	3,046	2,849	2,818	2,818
8016	MEDICARE	2,792	3,349	3,366	3,535	3,535
8020	UNEMPLOYMENT TAX	154	810	45	675	675
8022	WORKER'S COMPENSATION	6,596	5,490	3,986	6,086	6,086
8026	CLOTHING ALLOWANCE	2,343	3,685	3,077	3,000	3,000
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	263,275	309,660	312,729	333,104	333,104
8102	OFFICE SUPPLIES	669	754	761	510	510
8104	NON-OFFICE SUPPLIES	9,555	18,217	9,642	14,950	14,950
8106	PRINTING	-	208	231	2,000	2,000
8108	POSTAGE	21	14	-	1,700	1,700
8112	FUEL EXPENSE	6,630	8,165	8,115	9,000	9,000
8114	MINOR EQUIPMENT	13,062	19,093	17,588	20,100	20,100
8119	SAFETY EQUIPMENT	579	970	769	820	820
8124	CHEMICAL & MEDICAL	2,508	2,577	1,477	4,600	4,600
8126	AWARDS & TROPHIES	904	1,505	1,698	2,000	2,000
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	33,928	51,501	40,281	55,680	55,680
8202	MAINTENANCE - BUILDINGS	61,478	17,179	3,312	40,290	40,290
8206	MAINTENANCE - EQUIPMENT	8,149	6,465	6,700	8,600	8,600
8208	MAINTENANCE - RADIOS	-	-	-	-	-
8210	MAINTENANCE - VEHICLES	4,442	3,072	4,286	4,520	4,520
8212	MAINTENANCE - STREETS	-	-	-	-	-
8220	ELECTRICAL REPAIRS	4,107	1,585	3,115	2,900	2,900
8280	MAINTENANCE - OTHER	29,982	37,897	34,745	50,000	50,000
8200	MAINTENANCE	108,159	66,197	52,159	106,310	106,310
8312	LEGAL NOTICES / ADVERT.	-	306	-	310	310
8314	PROFESSIONAL SERVICES	4,017	333	550	2,000	2,000
8316	SPECIAL SERVICES	797	-	156	-	-
8322	UTILITIES	390	215	668	1,000	1,000
8324	TELEPHONE	3,701	4,008	3,750	3,800	3,800
8344	EQUIPMENT RENTAL	902	1,715	4,176	2,000	2,000
8346	JANITORIAL SERVICES	12,121	12,740	13,802	16,150	16,150
8348	PARK COORDINATOR FEES	8,146	6,546	11,249	6,000	6,000
8350	SPECIAL EVENTS	33,788	32,464	35,375	34,500	500
8354	TRAVEL & TRAINING	2,892	1,661	354	3,515	3,515
8356	DUES & SUBSCRIPTIONS	841	1,315	2,308	1,800	1,800
8380	CONTRACTUAL SERVICES - OTHER	26,914	26,500	26,500	27,000	27,000
8300	CONTRACTUAL SERVICES	94,509	87,802	98,889	98,075	64,075

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
235,508	239,054		8002
2,476	2,716		8007
7,200	7,200		8008
1,104	1,104		8010
30,732	31,410		8012
39,970	41,120		8014
2,818	2,880		8015
3,535	3,660		8016
675	675		8020
6,086	4,943		8022
3,000	3,000		8026
-	-		8080
333,104	337,762	-	8000
510	510		8102
14,950	14,950		8104
2,000	2,000		8106
1,700	1,700		8108
9,000	9,000		8112
20,100	16,000		8114
820	820		8119
4,600	5,350		8124
2,000	2,000		8126
-	-		8180
55,680	52,330	-	8100
40,290	35,500		8202
8,600	8,600		8206
-	-		8208
4,520	4,520		8210
-	-		8212
2,900	9,000		8220
50,000	46,000		8280
106,310	103,620	-	8200
310	310		8312
2,000	2,000		8314
-	-		8316
1,000	1,000		8322
3,800	3,800		8324
2,000	2,000		8344
16,150	16,150		8346
6,000	6,000		8348
34,500	34,500		8350
3,515	3,415		8354
1,800	2,020		8356
27,000	77,000		8380
98,075	148,195	-	8300

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8504	VEHICLES	-	-	-	32,000	32,000
8508	MACHINERY	5,045	38,727	21,719	-	-
8520	PLAYGROUND EQUIPMENT	-	78,389	-	-	-
8524	SIGNS	-	18,385	-	-	-
8538	DRAINAGE	-	-	11,013	-	-
8580	CAPITAL OUTLAY - OTHER	16,360	53,360	30,414	-	-
8500	CAPITAL OUTLAY	21,405	188,861	63,146	32,000	32,000
	DEPT TOTAL	521,276	704,021	567,203	625,169	591,169

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
32,000	-		8504
-	11,000		8508
-	-		8520
-	-		8524
-	-		8538
-	-		8580
32,000	11,000	-	8500
625,169	652,907	-	

DEPARTMENT DETAIL

DIVISION

ACCOUNT

Library

Administration

01-555

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	226,161	227,797	249,987	327,845	327,845
8004	SALARIES / PART TIME	32,715	45,308	41,546	60,632	60,632
8007	LONGEVITY	1,008	1,100	1,156	796	796
8008	OVERTIME	1,045	804	1,085	1,500	1,500
8010	INCENTIVE PROGRAM	2,839	2,123	1,948	4,800	4,800
8012	RETIREMENT - TMRS	31,329	34,115	36,584	49,762	49,762
8014	HEALTH & DENTAL INSURANCE	43,308	45,617	41,137	55,958	55,958
8015	DISABILITY INSURANCE	3,222	3,114	3,135	3,859	3,859
8016	MEDICARE	3,803	3,992	4,160	5,724	5,724
8018	FICA	1,773	1,794	-	-	-
8020	UNEMPLOYMENT TAX	282	1,566	170	1,485	1,485
8022	WORKER'S COMPENSATION	1,154	910	700	1,355	1,355
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	348,640	368,241	381,609	513,716	513,716
8102	OFFICE SUPPLIES	3,376	3,481	1,992	3,300	3,300
8104	NON-OFFICE SUPPLIES	11,560	11,662	12,163	12,000	12,000
8106	PRINTING	1,214	3,651	2,612	3,425	3,425
8108	POSTAGE	595	213	287	470	470
8112	FUEL EXPENSE	42	65	181	470	470
8114	MINOR EQUIPMENT	5,972	19,325	13,323	16,577	16,577
8128	COMPUTER SYSTEMS	26,810	1,874	-	9,300	9,300
8130	BOOKS & AUDIOVISUAL	31,679	34,931	36,198	35,000	35,000
8138	MAGAZINES & NEWSPAPERS	3,102	5,708	5,845	5,500	5,500
8180	SUPPLIES - OTHER	3,606	4,115	3,244	3,950	3,950
8100	SUPPLIES	87,957	85,024	75,845	89,992	89,992
8202	MAINTENANCE - BUILDINGS	19,429	20,067	15,640	21,450	21,450
8204	MAINTENANCE - OFF EQUIP	432	-	191	500	500
8210	MAINTENANCE - VEHICLES	513	36	102	420	420
8280	MAINTENANCE - OTHER	-	-	4	3,000	3,000
8200	MAINTENANCE	20,375	20,103	15,937	25,370	25,370
8314	PROFESSIONAL SERVICES	25,648	25,339	27,603	31,775	31,775
8322	UTILITIES	55,995	60,577	54,729	66,625	66,625
8324	TELEPHONE	11,299	12,090	12,085	11,565	11,565
8344	EQUIPMENT RENTAL	10,157	8,597	10,438	10,285	10,285
8346	JANITORIAL SERVICES	10,203	10,253	12,678	12,250	12,250
8350	SPECIAL EVENTS	1,504	650	6,946	3,000	3,000
8354	TRAVEL & TRAINING	3,892	3,837	3,188	6,394	6,394
8356	DUES & SUBSCRIPTIONS	710	699	294	730	730
8358	COMPUTER SYSTEMS & FEES	13,773	23,497	15,762	20,742	20,742
8380	CONTRACTUAL SERVICES - OTHER	2,014	1,787	2,027	2,750	2,750
8300	CONTRACTUAL SERVICES	135,196	147,326	145,751	166,116	166,116
8580	CAPITAL OUTLAY - OTHER	-	8,370	-	-	-
8500	CAPITAL OUTLAY	-	8,370	-	-	-
	DEPT TOTAL	592,167	629,064	619,141	795,194	795,194

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
327,845	344,827		8002
60,632	61,529		8003
796	1,036		8007
1,500	1,500		8008
4,800	4,800		8010
49,762	51,970		8012
55,958	57,568		8014
3,859	4,106		8015
5,724	6,055		8016
-	-		8018
1,485	1,485		8020
1,355	1,249		8022
-	-		8080
513,716	540,925	-	8000
3,300	3,300		8102
12,000	12,000		8104
3,425	3,425		8106
470	470		8108
470	250		8112
16,577	16,577		8114
9,300	-		8128
35,000	35,000		8130
5,500	5,500		8138
3,950	3,950		8180
89,992	80,472	-	8100
21,450	21,450		8202
500	18,500		8204
420	420		8210
3,000	-		8280
25,370	40,370	-	8200
31,775	13,775		8314
66,625	66,625		8322
11,565	11,565		8324
10,285	10,285		8344
12,250	12,250		8346
3,000	3,000		8350
6,394	6,394		8354
730	1,614		8356
20,742	20,742		8358
2,750	2,750		8380
166,116	149,000	-	8300
-	-	-	8580
-	-	-	8500
795,194	810,767	-	

DEPARTMENT DETAIL

DIVISION

ACCOUNT

Public Buildings

01-556

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8104	NON-OFFICE SUPPLIES	5,349	5,111	4,341	7,815	7,815
8114	MINOR EQUIPMENT	437	-	-	-	-
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	5,786	5,111	4,341	7,815	7,815
8202	MAINTENANCE - BUILDINGS	37,556	18,610	15,761	19,650	19,650
8280	MAINTENANCE - OTHER	967	195	-	400	400
8200	MAINTENANCE	38,523	18,805	15,761	20,050	20,050
8314	PROFESSIONAL SERVICES	600	-	-	-	-
8322	UTILITIES	175,690	188,463	167,783	207,800	207,800
8346	JANITORIAL SERVICES	13,892	13,892	13,892	46,684	46,684
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	190,182	202,355	181,675	254,484	254,484
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	-	-
	DEPT TOTAL	234,491	226,271	201,777	282,349	282,349

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
7,815	7,815		8104
-	-		8114
-	-		8180
7,815	7,815	-	8100
19,650	19,650		8202
400	400		8280
20,050	20,050	-	8200
-	420		8314
207,800	210,500		8322
46,684	26,684		8346
-	-		8380
254,484	237,604	-	8300
-	-		8580
-	-	-	8500
282,349	265,469	-	

DEPARTMENT DETAIL

DIVISION

ACCOUNT

Non-Department

01-558

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	-	-	-	-	-
8012	RETIREMENT - TMRS	-	-	-	-	-
8015	DISABILITY INSURANCE	-	-	-	-	-
8016	MEDICARE	-	-	-	-	-
8022	WORKER'S COMPENSATION	-	-	-	-	-
8080	PERSONNEL - OTHER	9	6	12	-	-
8000	PERSONNEL SERVICES	9	6	12	-	-
8104	NON-OFFICE SUPPLIES	-	154	-	-	-
8108	POSTAGE	7,867	8,123	7,154	9,600	9,600
8114	MINOR EQUIPMENT	-	-	-	-	-
8128	COMPUTER SYSTEMS	5,770	9,120	15,810	22,800	22,800
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	13,637	17,398	22,964	32,400	32,400
8280	MAINTENANCE - OTHER	25	4,558	110	5,850	5,850
8200	MAINTENANCE	25	4,558	110	5,850	5,850
8302	INSURANCE - GENERAL LIAB	4,403	4,833	4,774	4,815	4,815
8304	INSURANCE - BUILDING	28,382	30,636	34,764	68,115	68,115
8306	INSURANCE - VEHICLES	36,308	38,670	36,852	39,625	39,625
8310	INSURANCE - PUB. OFF LIAB	22,954	23,424	22,143	25,425	25,425
8314	PROFESSIONAL SERVICES	14,815	16,026	24,309	18,085	18,085
8316	SPECIAL SERVICES	8,333	8,333	8,333	35,000	35,000
8318	LEGAL FEES	50,615	39,848	45,197	55,000	55,000
8324	TELEPHONE	14,345	14,560	14,736	14,700	14,700
8334	TAX ADMIN & COLLECTION	43,877	47,920	50,773	51,244	51,244
8344	EQUIPMENT RENTAL	9,919	8,875	10,004	11,600	11,600
8358	COMPUTER SYSTEM & FEES	59,929	95,399	65,062	93,203	93,203
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	293,879	328,522	316,944	416,812	416,812
8502	LAND	-	-	-	-	-
8512	COMMUNICATION SYSTEMS	-	-	-	-	-
8514	COMPUTER SYSTEMS	10,483	-	7,688	3,799	3,799
8580	CAPITAL OUTLAY - OTHER	-	-	-	29,080	29,080
8500	CAPITAL OUTLAY	10,483	-	7,688	32,879	32,879
9012	TRANSFERS	-	-	-	-	-
9014	LEASE PURCHASES	-	-	-	-	-
9080	DEBT SERVICE - OTHER	-	-	-	-	-
9000	DEBT SERVICE	-	-	-	-	-
	DEPT TOTAL	318,033	350,483	347,718	487,941	487,941

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
-	110,520		8002
-	13,754		8012
-	1,175		8015
-	1,603		8016
-	-		8022
-	-		8080
-	127,052	-	8000
-	-		8104
9,600	9,600		8108
-	-		8114
22,800	22,800		8128
-	-		8180
32,400	32,400	-	8100
5,850	5,850		8280
5,850	5,850	-	8200
-	-		
4,815	4,815		8302
68,115	68,115		8304
39,625	39,625		8306
25,425	25,425		8310
18,085	18,085		8314
35,000	35,000		8316
55,000	55,000		8318
14,700	14,700		8324
51,244	54,014		8334
11,600	11,834		8344
93,203	107,819		8358
-	-		8380
416,812	437,568	-	8300
-	-		8502
-	-		8512
3,799	6,065		8514
29,080	-		8580
32,879	6,065	-	8500
-	-		9012
-	-		9014
-	-		9080
-	-	-	9000
487,941	608,935	-	



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.

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

	<u>FY 19-20 Budget</u>	<u>FY 19-20 Estimate</u>	<u>FY 20-21 Proposed</u>	<u>FY 20-21 CM Rec.</u>	<u>FY 20-21 Approved</u>
Beginning Balance	149,826	149,826	99,823	99,823	99,823
Revenue					
Ad Valorem Taxes	757,851	757,851	775,162	775,162	
Penalty & Interest	5,000	5,000	3,000	3,000	
Delinquent Tax Revenue	8,500	8,500	8,000	8,000	
Interest Earnings	5,000	5,000	7,500	7,500	
	<u>776,351</u>	<u>776,351</u>	<u>793,662</u>	<u>793,662</u>	-
Expenditures					
Principal	481,667	481,667	465,000	465,000	
Interest	340,687	340,687	324,662	324,662	
Agent Fees	4,000	4,000	4,000	4,000	
	<u>826,354</u>	<u>826,354</u>	<u>793,662</u>	<u>793,662</u>	-
Ending Balance	99,823	99,823	99,823	99,823	99,823

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

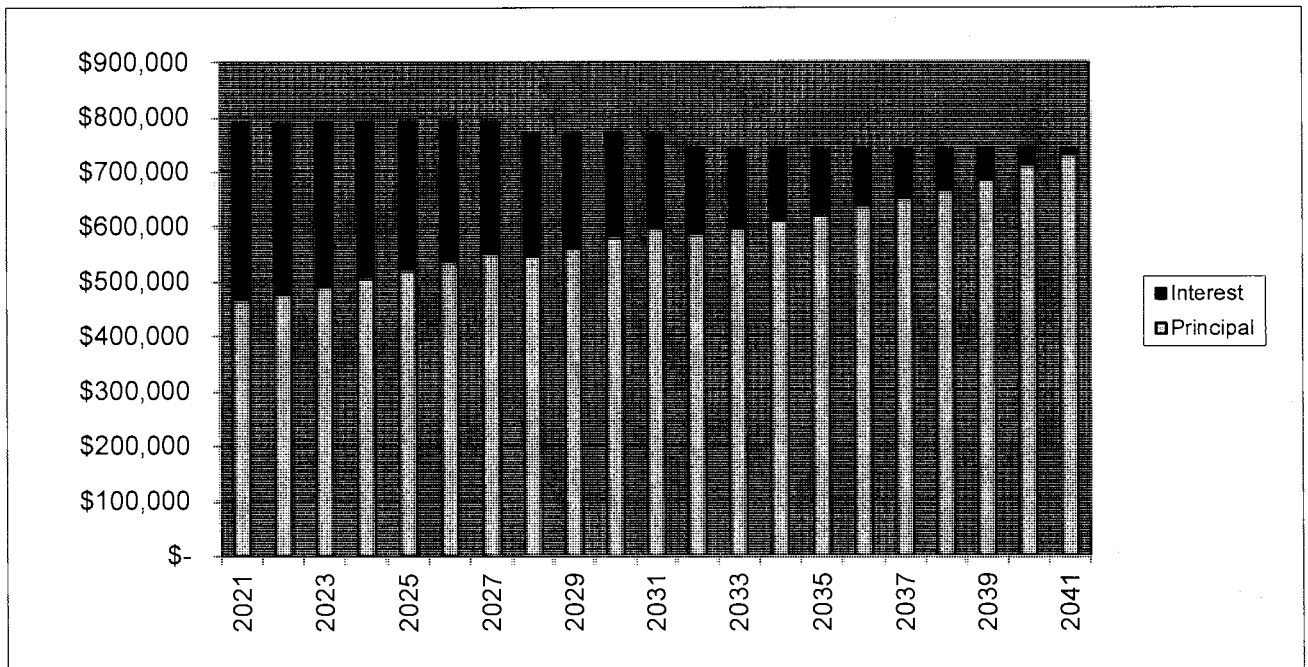
Description, Interest & Maturity Date	Date of Issue	Original Issue	Bonds Outstanding 10/1/2020
Certificates of Obligation Series 2011 2.0% to 4.5% Series Due 8/15/2011 to 2/15/2031	4/15/2011	\$ 3,150,000	\$ 1,970,000
Certificates of Obligation Series 2016 2.0% to 4.0% Series Due 2/1/2017 to 2/1/2041	10/20/2016	\$ 9,390,000	\$ 9,175,000
General Obligation Refunding Bonds Series 2017 2.159% to 2.159% Series Due 8/15/2017 to 8/15/2027	3/1/2017	\$ 1,745,000	\$ 1,160,000

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

<u>Account Description</u>	<u>2019-20 Budget</u>	<u>2020-21 Approved</u>
Principal Payment	\$ 481,667	\$ 465,000
2010 General Obligation Refunding Bonds	146,667	-
2011 Certificates of Obligation	140,000	145,000
2016 Certificates of Obligation	45,000	165,000
2017 General Obligation Refunding Bonds	150,000	155,000
Interest Payment	\$ 340,687	\$ 324,662
2010 General Obligation Refunding Bonds	4,987	-
2011 Certificates of Obligation	88,375	82,675
2016 Certificates of Obligation	219,043	216,943
2017 General Obligation Refunding Bonds	28,283	25,044
TOTALS	\$ 822,354	\$ 789,662

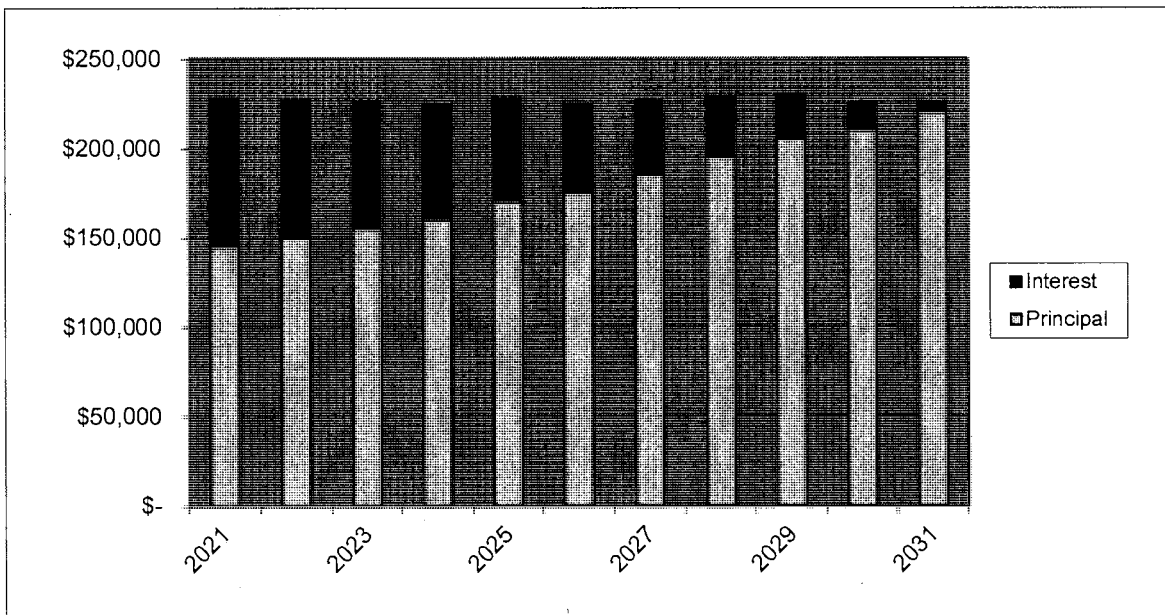
City of Azle
Annual Debt Service Requirements - Combined Summary
As of October 1, 2020

<u>Year</u> <u>Ending</u>	<u>Debt</u> <u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	12,305,000	465,000	324,662	789,662
2022	11,840,000	475,000	312,065	787,065
2023	11,365,000	490,000	299,219	789,219
2024	10,875,000	505,000	285,657	790,657
2025	10,370,000	520,000	271,482	791,482
2026	9,850,000	535,000	256,612	791,612
2027	9,315,000	550,000	240,983	790,983
2028	8,765,000	545,000	223,255	768,255
2029	8,220,000	560,000	206,939	766,939
2030	7,660,000	580,000	189,808	769,808
2031	7,080,000	595,000	172,124	767,124
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



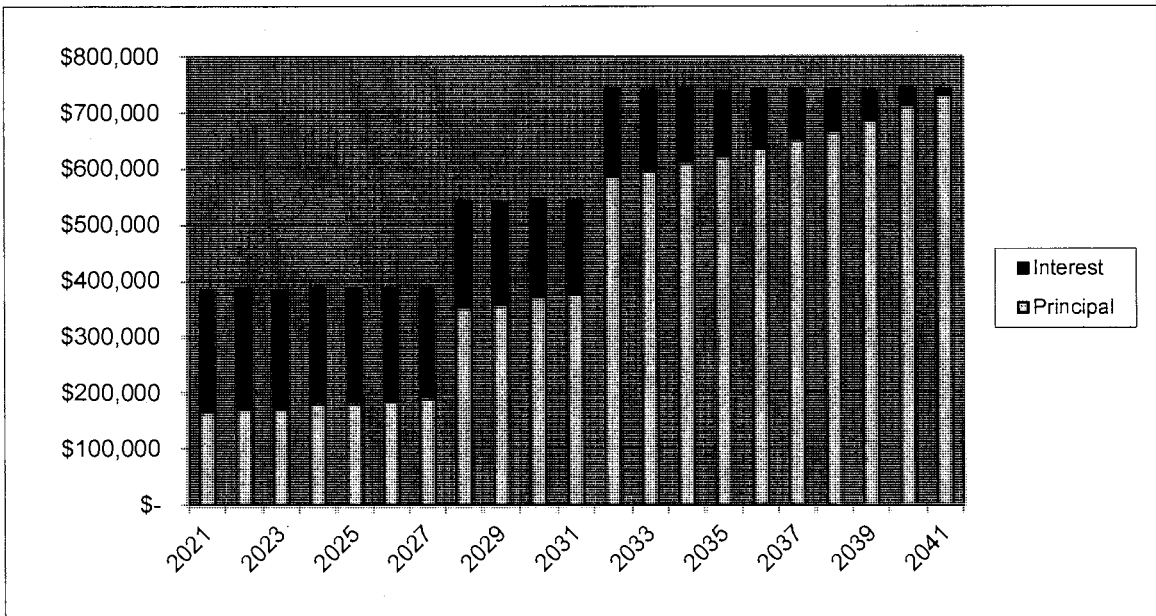
City of Azle
Annual Debt Service Requirements - 2011 Certificates of Obligation
As of October 1, 2020

Year Ending	Debt Outstanding	Principal	Interest	Total
2021	1,970,000	145,000	82,675	227,675
2022	1,825,000	150,000	76,775	226,775
2023	1,675,000	155,000	70,675	225,675
2024	1,520,000	160,000	64,175	224,175
2025	1,360,000	170,000	57,163	227,163
2026	1,190,000	175,000	49,613	224,613
2027	1,015,000	185,000	41,513	226,513
2028	830,000	195,000	32,963	227,963
2029	635,000	205,000	23,963	228,963
2030	430,000	210,000	14,625	224,625
2031	220,000	220,000	4,950	224,950



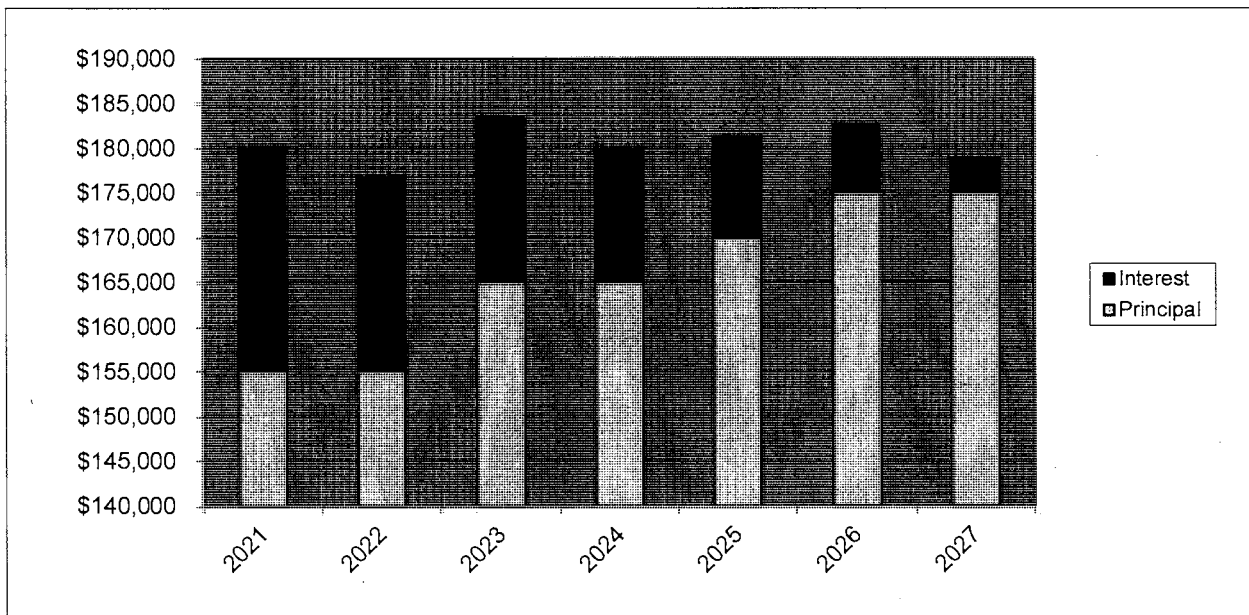
City of Azle
Annual Debt Service Requirements - 2016 Certificates of Obligation
As of October 1, 2020

Year Ending	Debt Outstanding	Principal	Interest	Total
2021	9,175,000	165,000	216,943	381,943
2022	9,010,000	170,000	213,593	383,593
2023	8,840,000	170,000	210,193	380,193
2024	8,670,000	180,000	206,693	386,693
2025	8,490,000	180,000	203,093	383,093
2026	8,310,000	185,000	199,443	384,443
2027	8,125,000	190,000	195,693	385,693
2028	7,935,000	350,000	190,293	540,293
2029	7,585,000	355,000	182,976	537,976
2030	7,230,000	370,000	175,183	545,183
2031	6,860,000	375,000	167,174	542,174
2032	6,485,000	585,000	156,854	741,854
2033	5,900,000	595,000	144,169	739,169
2034	5,305,000	610,000	131,215	741,215
2035	4,695,000	620,000	117,993	737,993
2036	4,075,000	635,000	104,501	739,501
2037	3,440,000	650,000	90,688	740,688
2038	2,790,000	665,000	73,725	738,725
2039	2,125,000	685,000	53,475	738,475
2040	1,440,000	710,000	32,550	742,550
2041	730,000	730,000	10,950	740,950



City of Azle
Annual Debt Service Requirements - 2017 General Obligation Refunding Bonds
As of October 1, 2020

Year Ending	Debt Outstanding	Principal	Interest	Total
2021	1,160,000	155,000	25,044	180,044
2022	1,005,000	155,000	21,698	176,698
2023	850,000	165,000	18,352	183,352
2024	685,000	165,000	14,789	179,789
2025	520,000	170,000	11,227	181,227
2026	350,000	175,000	7,557	182,557
2027	175,000	175,000	3,778	178,778





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.

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**Utility Fund
Summaries and Revenue Projections**

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
	Actual	Actual	Budget	Estimated
BEGINNING WORKING CAPITAL	2,994,309	3,675,063	4,085,735	4,085,735
OPERATING REVENUES				
Water Revenues	4,357,685	3,961,833	4,045,254	4,113,831
Sewer Revenues	2,483,176	2,550,813	2,567,771	2,585,591
Sanitation Revenues	1,759,900	1,909,910	1,992,060	2,079,274
TOTAL OPERATING REVENUES	8,600,760	8,422,556	8,605,085	8,778,696
OPERATING EXPENSES				
Water Department	1,450,569	1,404,528	1,671,970	1,715,056
Sewer Department	848,884	888,533	990,475	990,475
Utility Maintenance	996,342	1,032,957	1,224,711	1,224,711
Utility Billing	259,542	274,251	283,412	288,412
Non-Departmental (less Debt Service)	1,925,332	2,092,759	2,200,452	2,283,513
TOTAL OPERATING EXPENSES	5,480,668	5,693,027	6,371,020	6,502,167
NON-OPERATING REVENUES (EXPENSES)				
Interest and Misc. Revenue	70,217	184,266	51,000	51,000
Debt Service	(1,866,886)	(1,865,986)	(1,863,177)	(1,863,177)
TOTAL NON-OPERATING REVENUES (EXPENSES)	(1,796,669)	(1,681,720)	(1,812,177)	(1,812,177)
NET INCOME	1,323,423	1,047,809	421,888	464,352
TRANSFERS				
General Fund	548,688	557,556	604,422	604,422
Utility Capital Projects	20,200	-	-	-
CHANGE IN THE VALUE OF CURRENT ASSETS/LIABILITIES	(73,781)	(79,582)		
ENDING WORKING CAPITAL	3,675,063	4,085,735	3,903,201	3,945,665

FY 2020-21 Proposed	FY 2020-21 Recommended	FY 2020-21 Approved
3,945,665	3,945,665	3,945,665
4,251,018	4,251,018	-
2,588,862	2,588,862	-
2,167,200	2,167,200	-
9,007,080	9,007,080	-
1,671,970	1,702,825	-
990,475	1,038,572	-
1,224,711	1,309,753	-
283,412	295,914	-
2,200,452	2,432,809	-
6,371,020	6,779,873	-
26,000	26,000	-
(1,863,177)	(1,653,050)	-
(1,837,177)	(1,627,050)	-
798,883	600,157	-
631,538	662,643	-
-	-	-
4,113,010	3,883,179	3,945,665

UTILITY FUND REVENUE

Acct. #	Description	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimate
OPERATING REVENUE						
8501	Water Sales	3,342,662	4,085,129	3,679,470	3,797,754	3,897,181
8502	Water Tap Fees	20,550	22,020	26,770	10,000	10,000
8503	Service Charges	178,434	169,885	163,562	165,000	123,750
8504	Contract Water Sales	-	9,868	19,536	1,000	11,400
8509	Bulk Water Sales	194	219	209	500	500
8513	Water Tank Rental	67,709	70,565	72,286	71,000	71,000
TOTAL WATER REVENUE		3,609,550	4,357,685	3,961,833	4,045,254	4,113,831
9021	Sewer Treatment	2,076,819	2,310,732	2,353,643	2,417,771	2,417,771
9022	Sewer Tap Fees	21,480	24,940	18,630	10,000	12,820
9026	Sewer Contract Treatment	143,160	147,504	178,540	140,000	155,000
TOTAL SEWER REVENUE		2,241,460	2,483,176	2,550,813	2,567,771	2,585,591
9534	Solid Waste Contract	1,511,336	1,676,338	1,819,220	1,897,200	1,980,261
9536	Solid Waste Collection Fee	77,213	83,561	90,690	94,860	99,013
TOTAL SANITATION REVENUE		1,588,549	1,759,900	1,909,910	1,992,060	2,079,274
TOTAL OPERATING REVENUE		7,439,559	8,600,760	8,422,556	8,605,085	8,778,696
NON-OPERATING REVENUE						
9610	Interest Income	31,998	65,482	119,728	50,000	50,000
9810	Insurance Claim Revenue	-	-	11,434	-	-
9843	Gas Well Royalty Revenue	-	-	-	-	-
9880	Misc. Revenue	354	4,735	53,104	1,000	1,000
TOTAL NON-OPERATING REVENUE		32,353	70,217	184,266	51,000	51,000
TOTAL INCOME		7,471,911	8,670,977	8,606,822	8,656,085	8,829,696

FY 2020-21 Proposed	FY 2020-21 CM Rec'd	FY 2020-21 Approved
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3,989,518	3,989,518	
10,000	10,000	
165,000	165,000	
15,000	15,000	
500	500	
71,000	71,000	

4,251,018	4,251,018	-
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2,428,862	2,428,862	
10,000	10,000	
150,000	150,000	

2,588,862	2,588,862	-
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2,064,000	2,064,000	
103,200	103,200	

2,167,200	2,167,200	-
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9,007,080	9,007,080	-
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25,000	25,000	
-	-	
-	-	
1,000	1,000	

26,000	26,000	-
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9,033,080	9,033,080	-
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Utility Fund Transfers to the General Fund

Administration	274,562
Personnel Services	259,762
Supplies	3,550
Contractual Services	11,250
Mayor & Council	29,175
Contractual Services	29,175
Finance	286,183
Personnel Services	238,586
Supplies	1,800
Contractual Services	45,797
Human Resources	95,319
Personnel Services	88,368
Supplies	1,100
Contractual Services	5,851
Maintenance (Vehicles)	51,148
Personnel Services	43,585
Supplies	2,313
Maintenance	2,200
Contractual Services	3,050
Less 50% of Public Services Director	73,744
Total Transfer to General Fund	662,643

**Utility Fund
Department Budgets**

DEPARTMENT DETAIL

UTILITY FUND

ACCOUNT

Water

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	250,501	255,659	297,978	319,602	319,602
8007	LONGEVITY	1,874	1,574	1,216	1,602	1,602
8008	OVERTIME	9,509	7,096	5,966	5,000	5,000
8010	INCENTIVE PROGRAM	4,166	3,647	4,263	4,920	4,920
8012	RETIREMENT - TMRS	33,220	32,889	36,905	41,536	41,536
8014	HEALTH & DENTAL INSURANCE	41,734	47,236	51,888	51,961	51,961
8015	DISABILITY INSURANCE	3,499	3,140	3,610	3,806	3,806
8016	MEDICARE	3,859	3,738	4,127	4,778	4,778
8020	UNEMPLOYMENT TAX	115	1,177	186	878	878
8022	WORKER'S COMPENSATION	10,881	11,812	6,943	8,888	8,888
8026	CLOTHING ALLOWANCE	3,699	4,201	3,255	3,500	3,500
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	363,057	372,168	416,338	446,471	446,471
8102	OFFICE SUPPLIES	1,001	1,508	1,829	2,000	2,000
8104	NON-OFFICE SUPPLIES	1,299	1,337	2,426	2,500	2,500
8106	PRINTING	154	27	-	200	200
8108	POSTAGE	42	113	110	200	200
8110	PHOTO & LAB	18,386	17,302	17,995	17,500	17,500
8112	FUEL EXPENSE	3,435	2,169	3,410	3,200	3,200
8114	MINOR EQUIPMENT	8,382	9,975	8,145	10,100	10,100
8119	SAFETY EQUIPMENT	1,246	1,489	1,323	1,600	1,600
8124	CHEMICAL & MEDICAL	82,828	95,795	119,827	130,000	130,000
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	116,773	129,714	155,065	167,300	167,300
8202	MAINTENANCE - BUILDINGS	8,628	9,720	9,700	10,000	10,000
8206	MAINTENANCE - EQUIPMENT	27,551	23,570	24,610	32,000	49,559
8208	MAINTENANCE - RADIOS	-	-	-	-	-
8210	MAINTENANCE - VEHICLES	1,473	221	3,574	2,500	2,500
8216	SYSTEM REPAIRS	30,472	28,213	77,747	69,500	95,027
8220	ELECTRICAL REPAIRS	6,261	7,664	5,938	8,000	8,000
8280	MAINTENANCE - OTHER	-	120	-	-	-
8200	MAINTENANCE	74,384	69,508	121,569	122,000	165,086
8312	LEGAL NOTICES / ADVERT.	350	1,663	416	900	900
8314	PROFESSIONAL SERVICES	13,237	7,018	9,433	11,500	11,500
8316	SPECIAL SERVICES	27,815	26,757	31,472	38,000	38,000
8320	ENGINEERING SERVICES	2,500	-	-	-	-
8322	UTILITIES	107,436	112,775	94,099	118,900	118,900
8324	TELEPHONE	8,069	7,351	7,380	7,399	7,399
8338	WATER PURCHASES	593,164	719,906	562,151	700,000	700,000
8344	EQUIPMENT RENTAL	1,076	378	1,063	2,000	2,000
8354	TRAVEL & TRAINING	2,098	2,464	4,572	4,700	4,700
8356	DUES & SUBSCRIPTIONS	1,015	867	969	800	800
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	756,759	879,178	711,556	884,199	884,199
8504	MOTOR VEHICLES	28,246	-	-	-	-
8580	CAPITAL OUTLAY - OTHER	-	-	-	52,000	52,000
8500	CAPITAL OUTLAY	28,246	-	-	52,000	52,000
	DEPT TOTAL	1,339,219	1,450,569	1,404,528	1,671,970	1,715,056

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
319,602	321,633		8002
1,602	1,568		8007
5,000	5,000		8008
4,920	4,920		8010
41,536	41,457		8012
51,961	53,546		8014
3,806	3,828		8015
4,778	4,830		8016
878	878		8020
8,888	7,021		8022
3,500	3,500		8026
-	-		8080
446,471	448,181	-	8000
2,000	2,000		8102
2,500	2,500		8104
200	200		8106
200	200		8108
17,500	23,300		8110
3,200	3,200		8112
10,100	10,100		8114
1,600	1,600		8119
130,000	130,000		8124
-	-		8180
167,300	173,100	-	8100
10,000	10,000		8202
32,000	32,000		8206
-	-		8208
2,500	2,500		8210
69,500	51,000		8216
8,000	8,000		8220
-	-		8280
122,000	103,500	-	8200
900	900		8312
11,500	23,000		8314
38,000	38,000		8316
-	-		8320
118,900	118,900		8322
7,399	7,399		8324
700,000	700,000		8338
2,000	2,000		8344
4,700	6,785		8354
800	1,060		8356
-	-		8380
884,199	898,044	-	8300
-	26,000		8504
52,000	54,000		8580
52,000	80,000	-	8500
1,671,970	1,702,825	-	

DEPARTMENT DETAIL

UTILITY FUND

ACCOUNT

Wastewater

Public Services

02-502

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	266,559	293,007	312,719	329,829	329,829
8007	LONGEVITY	2,002	2,310	2,644	2,716	2,716
8008	OVERTIME	6,653	9,460	14,156	12,000	12,000
8010	INCENTIVE PROGRAM	4,351	4,651	4,530	4,600	4,600
8012	RETIREMENT - TMRS	33,992	37,994	40,804	43,667	43,667
8014	HEALTH & DENTAL INSURANCE	54,116	62,055	51,857	51,961	51,961
8015	DISABILITY INSURANCE	3,010	3,659	3,769	3,914	3,914
8016	MEDICARE	3,745	4,129	4,334	5,024	5,024
8020	UNEMPLOYMENT TAX	81	972	61	878	878
8022	WORKER'S COMPENSATION	7,282	6,474	4,681	6,603	6,603
8026	CLOTHING ALLOWANCE	3,512	4,066	2,954	4,500	4,500
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	385,302	428,777	442,509	465,692	465,692
8102	OFFICE SUPPLIES	230	195	27	513	513
8104	NON-OFFICE SUPPLIES	1,453	1,417	1,011	-	-
8106	PRINTING	40	-	-	-	-
8108	POSTAGE	-	40	-	123	123
8112	FUEL EXPENSE	3,646	9,499	6,730	3,895	3,895
8114	MINOR EQUIPMENT	2,094	3,542	2,187	2,369	2,369
8119	SAFETY EQUIPMENT	595	335	670	2,153	2,153
8124	CHEMICAL & MEDICAL	25,829	25,552	33,030	29,930	29,930
8180	SUPPLIES - OTHER	434	445	273	3,229	3,229
8100	SUPPLIES	34,320	41,025	43,927	42,212	42,212
8202	MAINTENANCE - BUILDINGS	1,762	5,508	443	1,230	1,230
8206	MAINTENANCE - EQUIPMENT	15,763	33,185	10,783	25,000	25,000
8208	MAINTENANCE - RADIOS	-	-	-	500	500
8210	MAINTENANCE - VEHICLES	1,673	2,898	1,537	1,538	1,538
8216	SYSTEM REPAIRS	7,706	3,285	16,406	40,000	40,000
8220	ELECTRICAL REPAIRS	4,370	3,480	8,560	8,405	8,405
8280	MAINTENANCE - OTHER	71	14	-	6,150	6,150
8200	MAINTENANCE	31,344	48,369	37,728	82,823	82,823
8312	LEGAL NOTICES / ADVERT.	1,562	-	-	840	840
8314	PROFESSIONAL SERVICES	1,730	797	15,448	22,300	22,300
8316	SPECIAL SERVICES	40,760	36,790	32,169	37,823	37,823
8317	TCEQ - SEP EXPENSES	-	-	-	-	-
8322	UTILITIES	144,793	142,409	121,957	138,000	138,000
8324	TELEPHONE	3,606	3,650	3,120	4,100	4,100
8342	OTHER DISPOSAL EXPENSE	140,915	143,906	168,578	165,000	165,000
8344	EQUIPMENT RENTAL	654	1,333	21,123	1,025	1,025
8354	TRAVEL & TRAINING	1,497	1,379	1,553	4,460	4,460
8356	DUES & SUBSCRIPTIONS	222	450	422	1,200	1,200
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	335,741	330,713	364,369	374,748	374,748
8504	MOTOR VEHICLES	-	-	-	25,000	25,000
8508	MACHINERY & EQUIPMENT	-	-	-	-	-
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	25,000	25,000
	DEPT TOTAL	786,706	848,884	888,533	990,475	990,475

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
329,829	338,469		8002
2,716	3,024		8007
12,000	12,000		8008
4,600	4,600		8010
43,667	44,565		8012
51,961	53,456		8014
3,914	4,007		8015
5,024	5,192		8016
878	878		8020
6,603	6,523		8022
4,500	4,500		8026
-	-		8080
465,692	477,214	-	8000
513	513		8102
-	-		8104
-	-		8106
123	123		8108
3,895	3,895		8112
2,369	2,369		8114
2,153	2,153		8119
29,930	29,930		8124
3,229	3,229		8180
42,212	42,212	-	8100
1,230	1,230		8202
25,000	25,000		8206
500	500		8208
1,538	1,538		8210
40,000	40,000		8216
8,405	8,405		8220
6,150	6,150		8280
82,823	82,823	-	8200
840	840		8312
22,300	19,000		8314
37,823	40,698		8316
-	-		8317
138,000	138,000		8322
4,100	4,100		8324
165,000	190,000		8342
1,025	1,025		8344
4,460	4,460		8354
1,200	1,200		8356
-	-		8380
374,748	399,323	-	8300
25,000	-		8504
-	-		8508
-	37,000		8580
25,000	37,000	-	8500
990,475	1,038,572	-	

DEPARTMENT DETAIL

UTILITY FUND

ACCOUNT

Non-Departmental

02-504

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES					-
8012	RETIREMENT - TMRS					-
8015	DISABILITY INSURANCE					-
8016	MEDICARE					-
8022	WORKER'S COMPENSATION					-
8080	PERSONNEL - OTHER	5	19	-	-	-
8000	PERSONNEL SERVICES	5	19	-	-	-
8104	NON-OFFICE SUPPLIES	95	-	-	-	-
8114	MINOR EQUIPMENT	-	-	-	-	-
8128	COMPUTER SYSTEMS	5,770	8,598	13,885	22,800	22,800
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	5,865	8,598	13,885	22,800	22,800
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	-	-	-	-	-
8302	INSURANCE - GENERAL LIAB	1,848	2,087	2,237	2,600	2,600
8304	INSURANCE - BUILDING	32,144	34,799	38,758	36,250	36,250
8306	INSURANCE - VEHICLES	8,647	8,784	10,520	8,950	8,950
8314	PROFESSIONAL SERVICES	5,063	6,413	12,275	6,300	6,300
8320	ENGINEERING SERVICES	10,000	-	-	-	-
8322	UTILITIES	98,262	107,377	108,974	115,000	115,000
8324	TELEPHONE	14,345	14,560	14,736	14,350	14,350
8340	GARBAGE COLLECTION	1,514,958	1,675,776	1,818,623	1,897,200	1,980,261
8358	COMPUTER SYSTEM FEES	59,860	66,921	65,062	93,203	93,203
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	1,745,126	1,916,715	2,071,186	2,173,853	2,256,914
8512	COMMUNICATION SYSTEMS	-	-	-	-	-
8514	COMPUTER SYSTEMS	-	-	7,688	3,799	3,799
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	7,688	3,799	3,799
9002	PRINCIPAL PAYMENTS	1,268,333	1,470,000	1,501,667	1,528,333	1,528,333
9008	INTEREST EXPENSE	365,617	395,291	361,659	330,844	330,844
9010	FISCAL AGENTS	1,595	1,595	2,660	4,000	4,000
9012	TRANSFERS	-	-	-	-	-
9014	LEASE PURCHASES	-	-	-	-	-
9080	DEBT SERVICE - OTHER	-	-	-	-	-
9000	DEBT SERVICE	1,635,546	1,866,886	1,865,986	1,863,177	1,863,177
	DEPT TOTAL	3,386,541	3,792,218	3,958,744	4,063,629	4,146,690

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
-	31,772		8002
-	3,954		8012
-	338		8015
-	461		8016
-	714		8022
-	-		8080
-	37,239	-	8000
-	-		8104
-	-		8114
22,800	22,800		8128
-	-		8180
22,800	22,800	-	8100
-	-		8280
-	-	-	8200
2,600	2,600		8302
36,250	42,250		8304
8,950	11,250		8306
6,300	6,300		8314
-	-		8320
115,000	115,000		8322
14,350	14,350		8324
1,897,200	2,064,000		8340
93,203	107,819		8358
-	-		8380
2,173,853	2,366,705	-	8300
-	-		8512
3,799	6,065		8514
-	-		8580
3,799	6,065	-	8500
1,528,333	1,490,000		9002
330,844	159,050		9008
4,000	4,000		9010
-	-		9012
-	-		9014
-	-		9080
1,863,177	1,653,050	-	9000
4,063,629	4,085,859	-	

DEPARTMENT DETAIL

UTILITY FUND

ACCOUNT

Utility Billing

02-505

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	72,305	74,071	80,427	83,264	83,264
8007	LONGEVITY	448	496	604	700	700
8008	OVERTIME	4,173	2,410	2,287	3,200	3,200
8010	INCENTIVE PROGRAM	-	-	-	-	-
8012	RETIREMENT - TMRS	8,702	9,435	10,080	10,898	10,898
8014	HEALTH & DENTAL INSURANCE	16,087	18,544	15,984	15,988	15,988
8015	DISABILITY INSURANCE	846	966	1,039	1,011	1,011
8016	MEDICARE	960	1,113	1,167	1,254	1,254
8020	UNEMPLOYMENT TAX	128	327	18	270	270
8022	WORKER'S COMPENSATION	228	189	148	243	243
8024	AUTO ALLOWANCE	-	-	-	-	-
8026	CLOTHING ALLOWANCE	-	-	-	-	-
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	103,877	107,550	111,754	116,828	116,828
8102	OFFICE SUPPLIES	1,087	833	830	1,050	1,050
8104	NON-OFFICE SUPPLIES	260	-	-	-	-
8106	PRINTING	-	-	-	50	50
8108	POSTAGE	27,979	28,050	27,820	30,100	30,100
8114	MINOR EQUIPMENT	863	672	3,223	1,000	1,000
8128	COMPUTER SYSTEMS	-	-	1,516	-	-
8180	SUPPLIES - OTHER	-	-	-	-	-
8100	SUPPLIES	30,188	29,555	33,388	32,200	32,200
8204	MAINTENANCE - OFF EQUIP	-	-	239	250	250
8208	MAINTENANCE - RADIOS	-	-	-	250	250
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	-	-	239	500	500
8314	PROFESSIONAL SERVICES	17,418	17,267	17,504	21,840	21,840
8335	BANK & CREDIT CARD FEES	35,041	44,839	49,803	49,700	54,700
8354	TRAVEL & TRAINING	-	-	-	400	400
8356	DUES & SUBSCRIPTIONS	-	-	-	-	-
8358	COMPUTER SYSTEM FEES	20,978	60,331	61,562	61,944	61,944
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	73,438	122,437	128,869	133,884	138,884
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	-	-
	DEPT TOTAL	207,503	259,542	274,251	283,412	288,412

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
83,264	84,467		8002
700	796		8007
3,200	3,200		8008
-	-		8010
10,898	11,009		8012
15,988	16,448		8014
1,011	1,024		8015
1,254	1,283		8016
270	270		8020
243	197		8022
-	-		8024
-	-		8026
-	-		8080
116,828	118,694	-	8000
1,050	1,050		8102
-	-		8104
50	50		8106
30,100	30,100		8108
1,000	1,000		8114
-	-		8128
-	-		8180
32,200	32,200	-	8100
250	250		8204
250	250		8208
-	-		8280
500	500	-	8200
21,840	21,840		8314
49,700	58,200		8335
400	400		8354
-	-		8356
61,944	64,080		8358
-	-		8380
133,884	144,520	-	8300
-	-		8580
-	-	-	8500
283,412	295,914	-	

DEPARTMENT DETAIL

UTILITY FUND

ACCOUNT

Utility Maintenance

02-506

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	347,874	352,332	395,076	444,450	444,450
8007	LONGEVITY	3,260	3,784	4,084	4,344	4,344
8008	OVERTIME	24,659	27,741	33,991	28,000	28,000
8010	INCENTIVE PROGRAM	7,651	7,293	7,875	7,650	7,650
8012	RETIREMENT - TMRS	45,800	48,284	53,704	60,516	60,516
8014	HEALTH & DENTAL INSURANCE	76,883	81,737	71,839	71,946	71,946
8015	DISABILITY INSURANCE	4,511	4,532	4,864	5,290	5,290
8016	MEDICARE	5,154	5,844	6,167	6,961	6,961
8020	UNEMPLOYMENT TAX	161	1,563	134	1,215	1,215
8022	WORKER'S COMPENSATION	15,423	16,041	9,844	15,339	15,339
8026	CLOTHING ALLOWANCE	7,080	7,023	7,156	7,530	7,530
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	538,455	556,175	594,734	653,241	653,241
8102	OFFICE SUPPLIES	1,342	1,249	853	1,850	1,850
8104	NON-OFFICE SUPPLIES	5,671	7,835	7,842	10,000	10,000
8106	PRINTING	197	-	108	300	300
8108	POSTAGE	-	197	240	500	500
8112	FUEL EXPENSE	20,249	21,466	20,679	25,500	25,500
8114	MINOR EQUIPMENT	16,058	10,860	12,011	16,860	16,860
8119	SAFETY EQUIPMENT	2,432	7,756	2,590	8,300	8,300
8124	CHEMICAL & MEDICAL	1,423	1,399	443	2,500	2,500
8100	SUPPLIES	47,372	50,763	44,766	65,810	65,810
8202	MAINTENANCE - BUILDINGS	453	266	1,457	6,600	6,600
8206	MAINTENANCE - EQUIPMENT	16,262	26,605	8,321	15,000	15,000
8208	MAINTENANCE - RADIOS	-	-	-	500	500
8210	MAINTENANCE - VEHICLES	9,726	11,035	32,144	26,600	26,600
8214	MAINTENANCE - METERS	2,384	41,304	10,720	36,000	36,000
8216	SYSTEM REPAIRS	211,112	185,279	212,766	251,000	251,000
8220	ELECTRICAL REPAIRS	14,545	10,536	10,910	15,000	15,000
8280	MAINTENANCE - OTHER	-	-	45	-	-
8200	MAINTENANCE	254,483	275,024	276,362	350,700	350,700
8314	PROFESSIONAL SERVICES	8,754	4,951	5,693	8,600	8,600
8316	SPECIAL SERVICES	8,507	2,209	499	8,000	8,000
8317	TCEQ - SEP EXPENSES	-	-	-	-	-
8324	TELEPHONE	8,812	11,353	11,422	13,396	13,396
8344	EQUIPMENT RENTAL	421	447	568	5,000	5,000
8354	TRAVEL & TRAINING	1,656	3,314	1,415	3,866	3,866
8356	DUES & SUBSCRIPTIONS	1,735	1,809	1,371	2,737	2,737
8300	CONTRACTUAL SERVICES	29,886	24,083	20,967	41,599	41,599
8504	VEHICLES	-	48,154	24,392	-	-
8508	MACHINERY	-	-	-	-	-
8530	WATER MAINS	-	-	31,550	-	-
8532	WATER METERS & SETTINGS	78,574	42,143	40,185	55,900	55,900
8534	FIRE HYDRANTS	-	-	-	-	-
8536	SANITARY SEWERS	-	-	-	-	-
8580	CAPITAL OUTLAY - OTHER	-	-	-	57,461	57,461
8500	CAPITAL OUTLAY	78,574	90,297	96,127	113,361	113,361
9014	LEASE PURCHASES	-	-	-	-	-
9000	DEBT SERVICE	-	-	-	-	-
	DEPT TOTAL	948,769	996,342	1,032,957	1,224,711	1,224,711

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
444,450	447,824		8002
4,344	4,724		8007
28,000	30,000		8008
7,650	7,650		8010
60,516	61,005		8012
71,946	74,016		8014
5,290	5,326		8015
6,961	7,108		8016
1,215	1,215		8020
15,339	12,293		8022
7,530	7,530		8026
-	-		8080
653,241	658,691	-	8000
1,850	1,850		8102
10,000	10,000		8104
300	300		8106
500	500		8108
25,500	25,500		8112
16,860	16,860		8114
8,300	8,300		8119
2,500	2,500		8124
65,810	65,810	-	8100
6,600	6,600		8202
15,000	15,000		8206
500	500		8208
26,600	26,600		8210
36,000	36,000		8214
251,000	252,500		8216
15,000	15,000		8220
-	-		8280
350,700	352,200	-	8200
8,600	8,600		8314
8,000	8,000		8316
-	-		8317
13,396	13,396		8324
5,000	5,000		8344
3,866	3,506		8354
2,737	3,015		8356
41,599	41,517	-	8300
-	93,000		8504
-	-		8508
-	-		8530
55,900	81,035		8532
-	-		8534
-	-		8667
57,461	17,500		8580
113,361	191,535	-	8500
-	-		9014
-	-	-	9000
1,224,711	1,309,753	-	

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**Utility Fund
Debt Service**

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

Description, Interest & Maturity Date	Date of Issue	Original Issue	Bonds Outstanding 10/1/2020
Waterworks & Sewer System Revenue Refunding Bonds Series 2012 2.16% to 2.16% Series Due 8/1/2012 to 8/1/2023	5/1/2012	\$ 3,835,000	\$ 1,135,000
Waterworks & Sewer System Revenue Refunding Bonds Series 2014 2.04% to 2.04% Series Due 8/1/2014 to 8/1/2024	5/20/2014	\$ 2,210,000	\$ 830,000
Tax & Surplus Revenue Certificates of Obligation Series 2017 2.159% to 2.159% Series Due 2/15/2018 to 2/15/2027	3/1/2017	\$ 1,335,000	\$ 975,000
Tax & Utility System Revenue Certificates of Obligation Series 2017A 0.58% to 2.29% Series Due 2/1/2018 to 2/1/2037	11/21/2017	\$ 1,350,000	\$ 1,165,000
General Obligation Refunding Bonds Series 2020 1.09% to 1.09% Series Due 2/1/2021 to 2/1/2030	8/6/2020	\$ 7,685,000	\$ 7,685,000

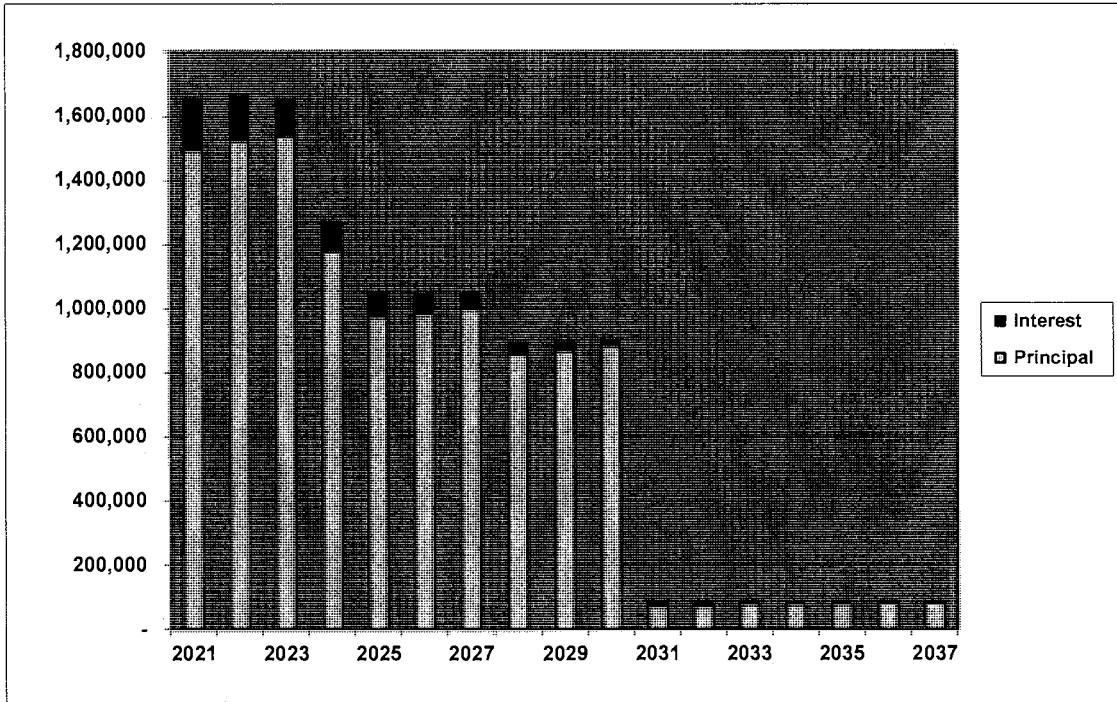
City of Azle
Utility Fund Debt Principal and Interest Payments

<u>Account Description</u>	<u>FY 2019-20 Budget</u>	<u>FY 2020-21 Proposed</u>
Principal Payment	\$ 1,528,333	\$ 1,490,000
2010 General Obligation Refunding Bonds	73,333	-
2010 Waterworks & Sewer System Revenue Bonds	710,000	-
2012 Waterworks & Sewer System Revenue Refunding Bonds	360,000	370,000
2014 Waterworks & Sewer System Revenue Refunding Bonds	200,000	200,000
2017 Tax & Surplus Revenue Certificates of Obligation	125,000	130,000
2017A Tax & Utility System Revenue Certificates of Obligation	60,000	60,000
2020 General Obligation Refunding Bonds	-	730,000
Interest Payment	\$ 330,844	\$ 159,050
2010 General Obligation Refunding Bonds	2,493	-
2010 Waterworks & Sewer System Revenue Bonds	232,873	-
2012 Waterworks & Sewer System Revenue Refunding Bonds	32,292	24,516
2014 Waterworks & Sewer System Revenue Refunding Bonds	21,012	16,932
2017 Tax & Surplus Revenue Certificates of Obligation	22,400	19,647
2017A Tax & Utility System Revenue Certificates of Obligation	19,775	19,331
2020 General Obligation Refunding Bonds	-	78,625
TOTAL PAYMENT	\$ 1,859,177	\$ 1,649,050

**City of Azle
Utility Fund Debt Schedules**

Combined Total Debt

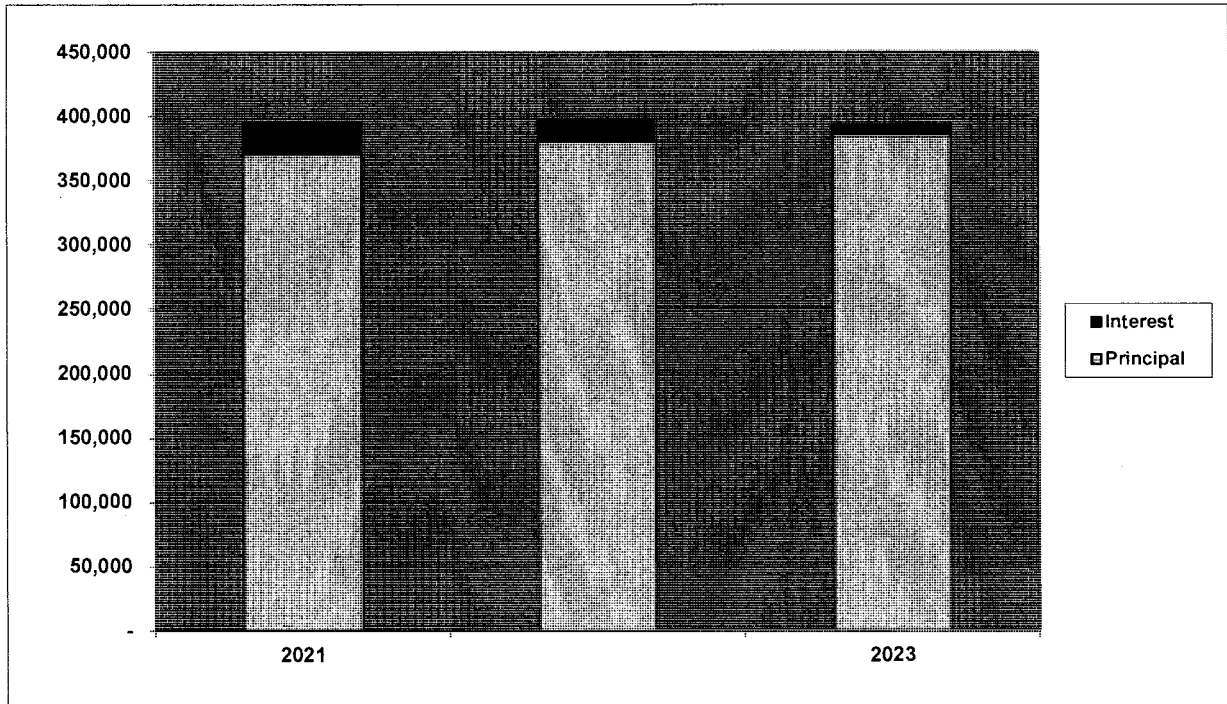
<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2021	11,790,000	1,490,000	159,050	1,649,050
2022	10,300,000	1,520,000	136,495	1,656,495
2023	8,780,000	1,535,000	112,794	1,647,794
2024	7,245,000	1,175,000	88,390	1,263,390
2025	6,070,000	970,000	71,947	1,041,947
2026	5,100,000	980,000	59,692	1,039,692
2027	4,120,000	995,000	47,196	1,042,196
2028	3,125,000	855,000	36,084	891,084
2029	2,270,000	865,000	26,382	891,382
2030	1,405,000	880,000	16,421	896,421
2031	525,000	70,000	10,673	80,673
2032	455,000	70,000	9,259	79,259
2033	385,000	75,000	7,739	82,739
2034	310,000	75,000	6,123	81,123
2035	235,000	75,000	4,473	79,473
2036	160,000	80,000	2,736	82,736
2037	80,000	80,000	916	80,916



**City of Azle
Utility Fund Debt Schedules**

2012 Waterworks & Sewer System Revenue Refunding Bonds

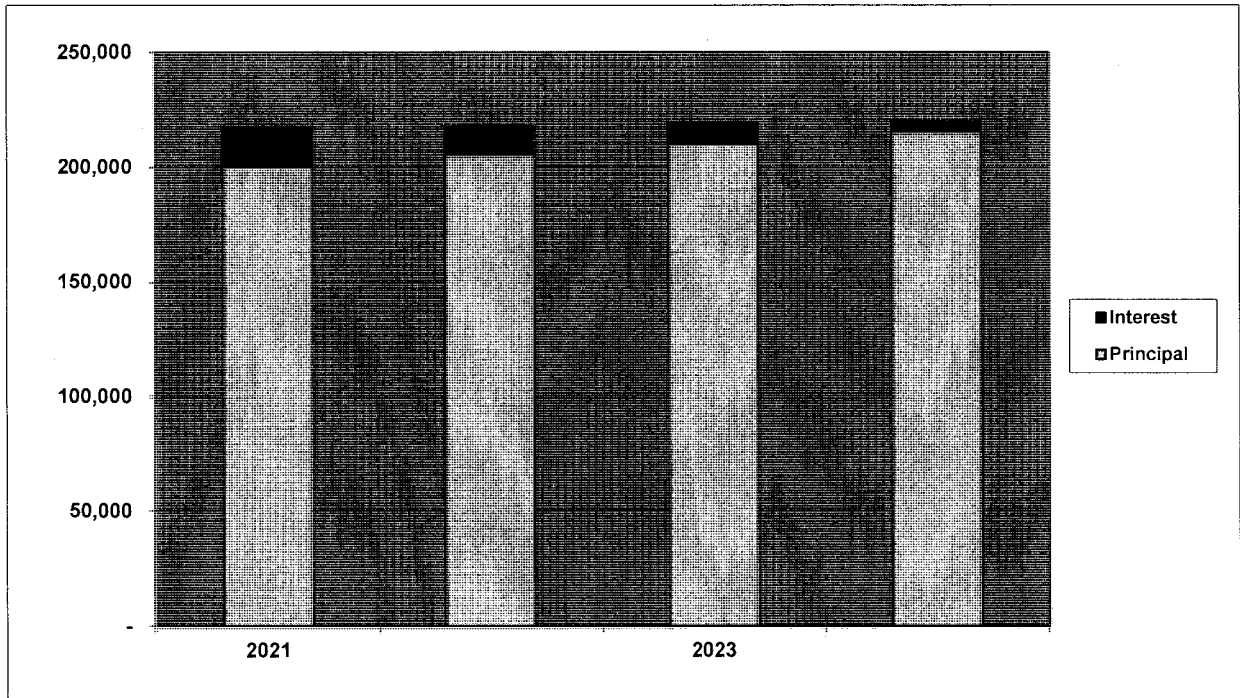
<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2021	1,135,000	370,000	24,516	394,516
2022	765,000	380,000	16,524	396,524
2023	385,000	385,000	8,316	393,316



**City of Azle
Utility Fund Debt Schedules**

2014 Waterworks & Sewer System Revenue Refunding Bonds

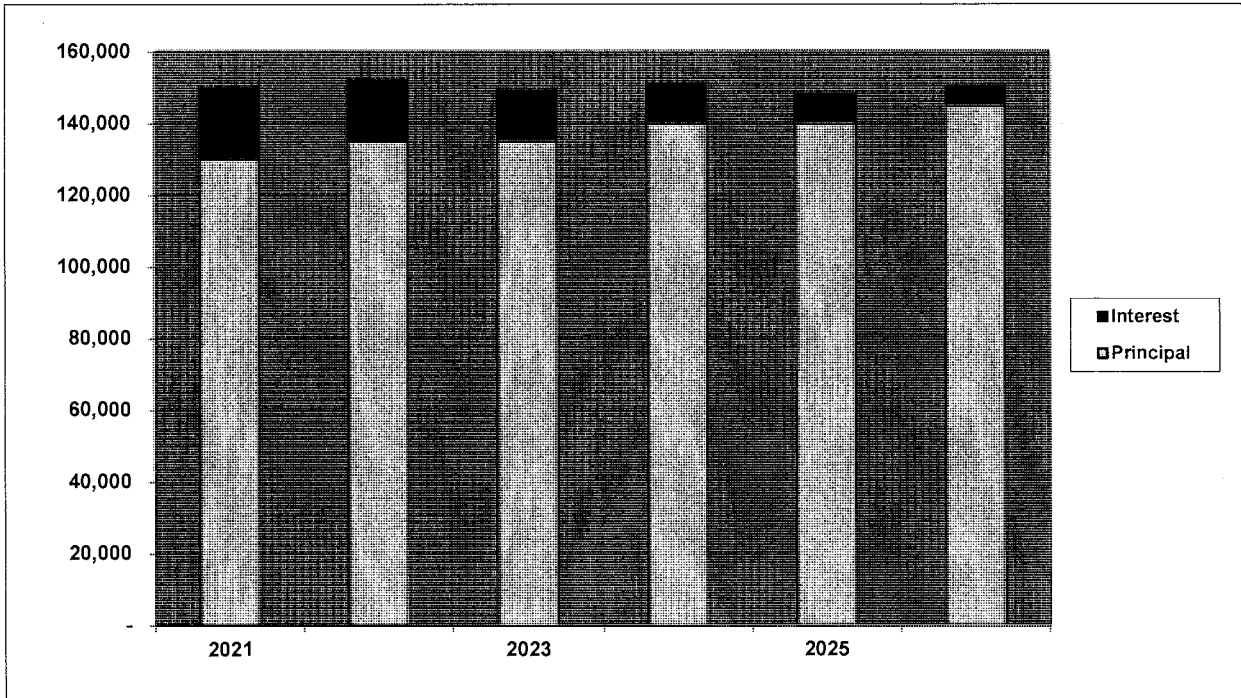
<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2021	830,000	200,000	16,932	216,932
2022	630,000	205,000	12,582	217,582
2023	425,000	210,000	8,670	218,670
2024	215,000	215,000	4,386	219,386



**City of Azle
Utility Fund Debt Schedules**

2017 Tax & Surplus Revenue Certificates of Obligation

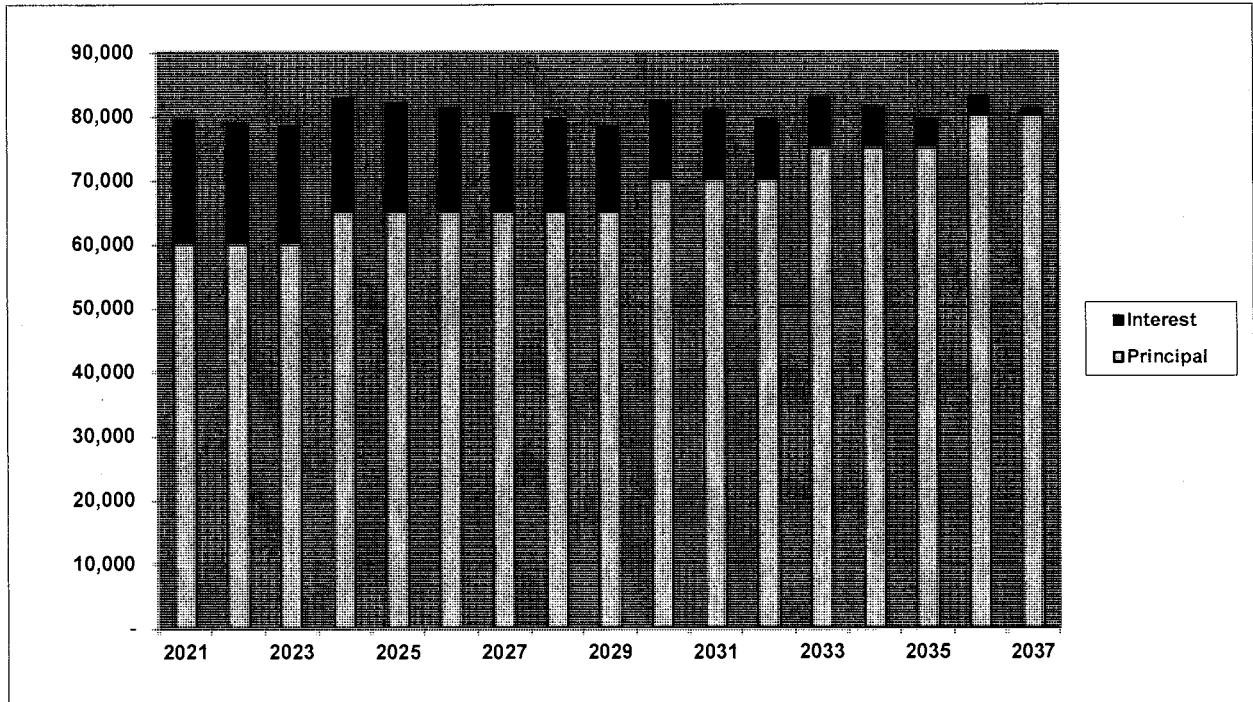
<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2021	975,000	130,000	19,647	149,647
2022	845,000	135,000	16,786	151,786
2023	710,000	135,000	13,872	148,872
2024	575,000	140,000	10,903	150,903
2025	435,000	140,000	7,880	147,880
2026	295,000	145,000	4,804	149,804
2027	150,000	150,000	1,619	151,619



**City of Azle
Utility Fund Debt Schedules**

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

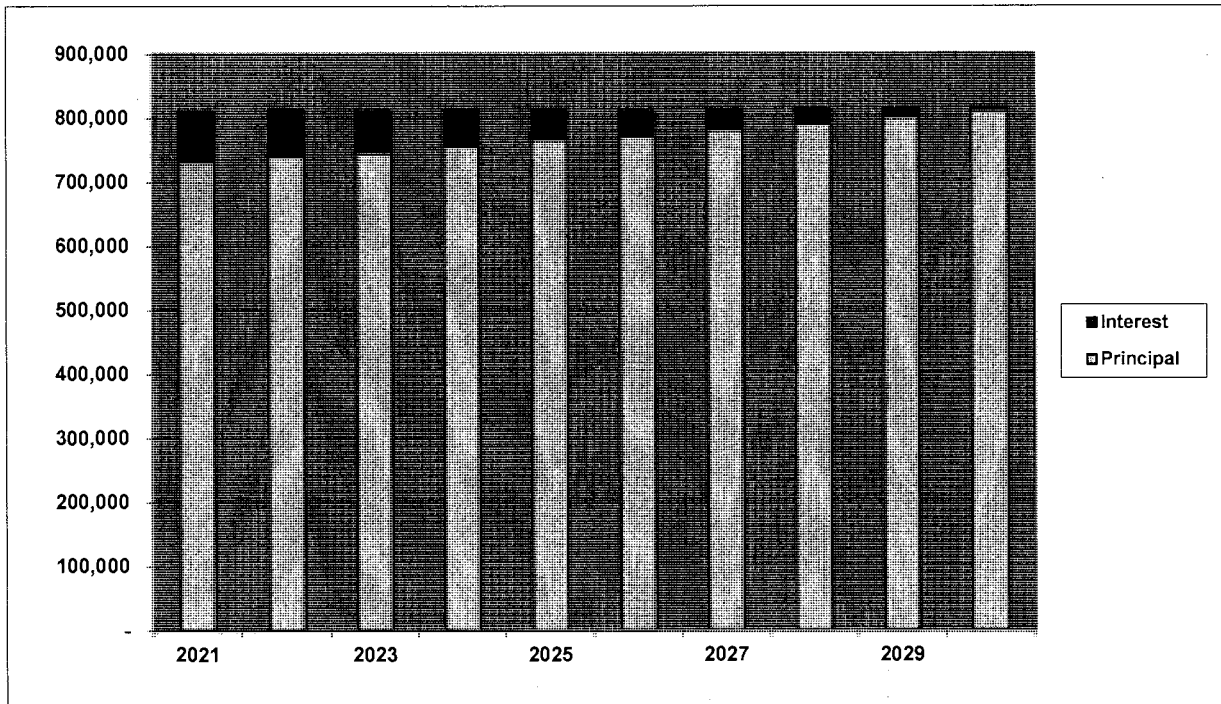
<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2021	1,165,000	60,000	19,331	79,331
2022	1,105,000	60,000	18,827	78,827
2023	1,045,000	60,000	18,254	78,254
2024	985,000	65,000	17,593	82,593
2025	920,000	65,000	16,842	81,842
2026	855,000	65,000	16,030	81,030
2027	790,000	65,000	15,165	80,165
2028	725,000	65,000	14,229	79,229
2029	660,000	65,000	13,193	78,193
2030	595,000	70,000	12,006	82,006
2031	525,000	70,000	10,673	80,673
2032	455,000	70,000	9,259	79,259
2033	385,000	75,000	7,739	82,739
2034	310,000	75,000	6,123	81,123
2035	235,000	75,000	4,473	79,473
2036	160,000	80,000	2,736	82,736
2037	80,000	80,000	916	80,916



**City of Azle
Utility Fund Debt Schedules**

2020 General Obligation Refunding Bonds

<u>Year</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2021	7,685,000	730,000	78,625	808,625
2022	6,955,000	740,000	71,777	811,777
2023	6,215,000	745,000	63,683	808,683
2024	5,470,000	755,000	55,508	810,508
2025	4,715,000	765,000	47,224	812,224
2026	3,950,000	770,000	38,859	808,859
2027	3,180,000	780,000	30,411	810,411
2028	2,400,000	790,000	21,855	811,855
2029	1,610,000	800,000	13,189	813,189
2030	810,000	810,000	4,415	814,415





Golf Course Fund

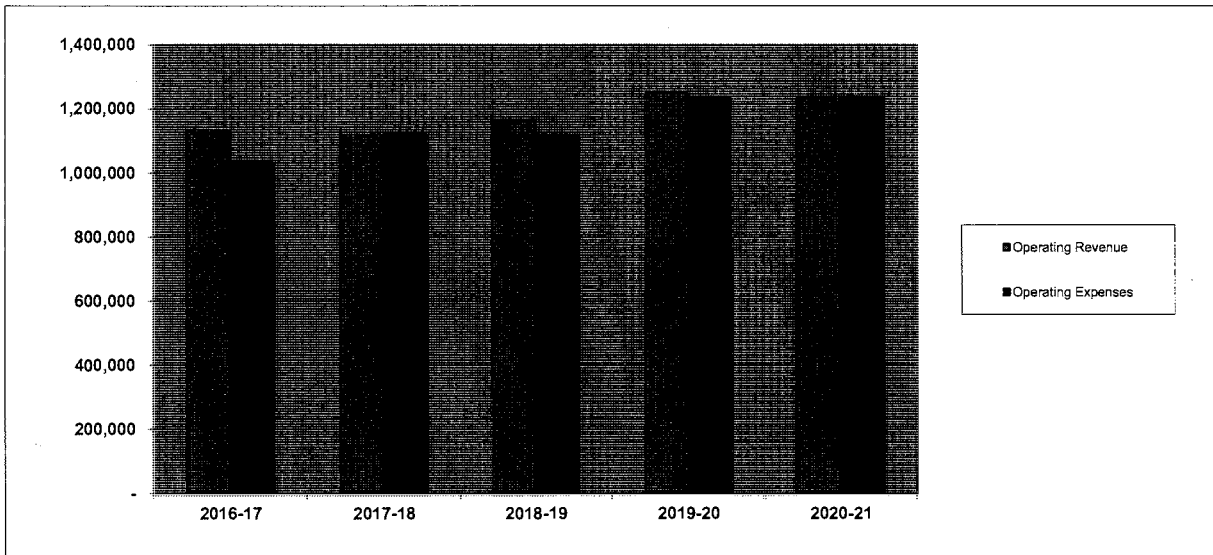
The Golf Course Fund is one of three enterprise funds in the City. Its purpose is to account for operations that are financed and operated in a manner similar to a private business enterprise – where the intent of the City Council is that the cost of providing services to the general public on a continuing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

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

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

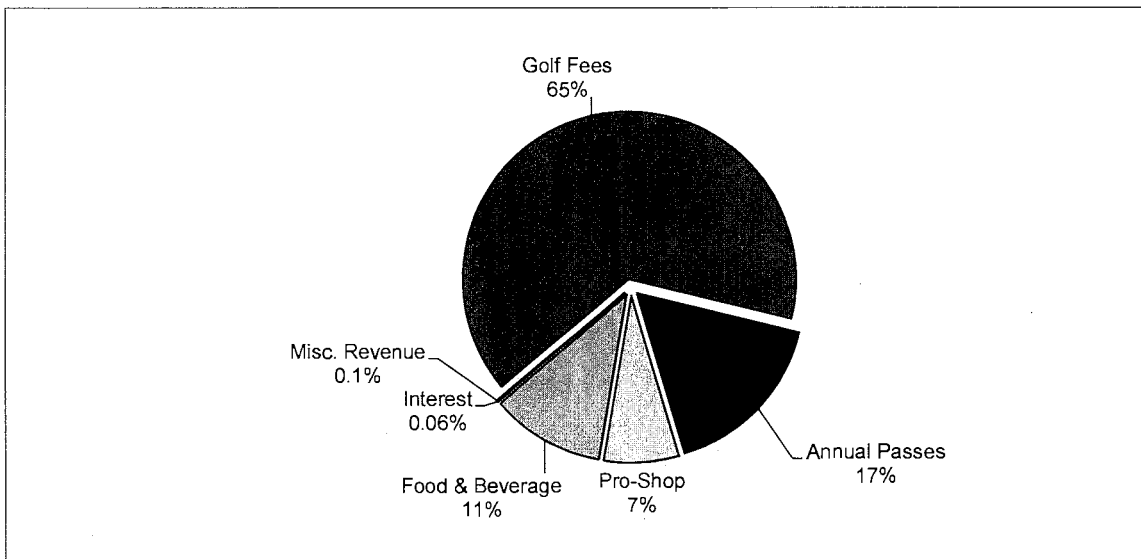
City of Azle Golf Course Fund Summary

	2016-17 <u>Actual</u>	2017-18 <u>Actual</u>	2018-19 <u>Actual</u>	2019-20 <u>Budget</u>	2019-20 <u>Estimated</u>	2020-21 <u>Proposed</u>	2020-21 <u>CM Rec.</u>	2020-21 <u>Approved</u>
Beginning Balance	111,499	206,627	198,840	242,162	242,162	259,614	259,614	259,614
Operating Revenue	1,126,508	1,115,700	1,161,310	1,217,000	1,247,372	1,232,200	1,232,200	-
Transfer from Gas Royalty	-	-	-	310,000	310,000	-	-	-
CTBI Contribution	-	-	-	20,000	20,000	-	-	-
Total Revenue	1,126,508	1,115,700	1,161,310	1,547,000	1,577,372	1,232,200	1,232,200	-
Operating Expenses	1,031,380	1,123,486	1,117,988	1,199,159	1,229,920	1,199,159	1,236,403	-
Net Income	95,128	(7,787)	43,322	347,841	347,452	33,041	(4,203)	-
Capital Outlay - Pump Station	-	-	-	330,000	330,000	-	-	-
Ending Balance	206,627	198,840	242,162	260,003	259,614	292,655	255,411	259,614



City of Azle Golf Course Fund Revenue Summary

<u>Revenues</u>	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed	2020-21 CM Rec.	2020-21 Approved
Golf Fees	732,771	705,224	736,912	800,000	800,000	800,000	800,000	-
Annual Passes	186,085	193,205	198,035	205,000	205,000	205,000	205,000	-
Pro-Shop	74,009	86,768	87,887	85,000	85,000	90,000	90,000	-
Food & Beverage	132,088	128,001	134,815	125,000	125,000	135,000	135,000	-
Total	1,124,952	1,113,198	1,157,649	1,215,000	1,215,000	1,230,000	1,230,000	-
<u>Non-Operating Revenue</u>								
Insurance Claims	-	-	-	-	30,372	-	-	-
Interest	264	566	850	500	500	700	700	-
Misc. Revenue	1,293	1,936	2,812	1,500	1,500	1,500	1,500	-
Transfers	-	-	-	-	-	-	-	-
Total	1,556	2,501	3,661	2,000	32,372	2,200	2,200	-
Total Revenue	1,126,508	1,115,700	1,161,310	1,217,000	1,247,372	1,232,200	1,232,200	-



DEPARTMENT DETAIL

GOLF COURSE FUND

ACCOUNT

Course Maintenance

10-512

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8002	SALARIES	66,659	72,388	78,609	81,334	81,334
8007	LONGEVITY	60	108	156	204	204
8010	INCENTIVE PROGRAM	600	600	602	600	600
8012	RETIREMENT - TMRS	7,992	8,937	9,589	10,328	10,328
8014	HEALTH & DENTAL INSURANCE	8,533	9,547	8,160	7,994	7,994
8015	DISABILITY INSURANCE	788	849	901	934	934
8016	MEDICARE	766	1,593	1,084	1,188	1,188
8020	UNEMPLOYMENT TAX	9	162	9	135	135
8022	WORKER'S COMPENSATION	2,268	1,954	1,971	2,290	2,290
8026	CLOTHING ALLOWANCE	1,502	1,089	600	1,500	1,500
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	89,176	97,227	101,682	106,507	106,507
8102	OFFICE SUPPLIES	-	437	-	150	150
8104	NON-OFFICE SUPPLIES	208	2,163	980	-	-
8112	VEHICLE EXPENSE	11,026	11,355	11,185	15,000	15,000
8114	MINOR EQUIPMENT	5,079	3,043	2,570	1,500	1,500
8124	CHEMICAL & MEDICAL	52,080	47,928	64,188	75,000	75,000
8180	SUPPLIES - OTHER	17,003	8,135	9,904	20,000	20,000
8100	SUPPLIES	85,396	73,061	88,826	111,650	111,650
8202	MAINTENANCE - BUILDINGS	444	5,350	3,670	3,000	3,000
8206	MAINTENANCE - EQUIPMENT	15,736	12,563	11,727	10,000	10,000
8280	MAINTENANCE - OTHER	2,334	18,335	13,379	15,000	15,000
8200	MAINTENANCE	18,514	36,249	28,776	28,000	28,000
8314	PROFESSIONAL SERVICES	-	4,750	-	-	-
8316	SPECIAL SERVICES	4,362	5,459	8,047	12,300	12,300
8322	UTILITIES	11,350	13,382	10,516	12,500	12,500
8324	TELEPHONE	1,330	994	745	1,200	1,200
8344	EQUIPMENT RENTAL	27,780	31,583	29,679	54,000	54,000
8354	TRAVEL & TRAINING	1,670	380	-	1,500	1,500
8356	DUES & SUBSCRIPTIONS	1,801	1,040	1,806	1,000	1,000
8380	CONTRACTUAL SERVICES - OTHER	156,313	148,206	141,842	175,000	175,000
8300	CONTRACTUAL SERVICES	204,605	205,795	192,635	257,500	257,500
8508	MACHINERY	-	11,501	11,151	12,000	12,000
8580	CAPITAL OUTLAY - OTHER	-	-	-	330,000	330,000
8500	CAPITAL OUTLAY	-	11,501	11,151	342,000	342,000
9014	LEASE PURCHASES	18,535	18,535	18,535	18,540	18,540
9080	DEBT SERVICE - OTHER	-	-	-	-	-
9000	DEBT SERVICE	18,535	18,535	18,535	18,540	18,540
	DEPT TOTAL	416,227	442,368	441,605	864,197	864,197

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
81,334	84,295		8002
204	252		8007
600	600		8010
10,328	10,597		8012
7,994	8,224		8014
934	968		8015
1,188	1,234		8016
135	135		8020
2,290	1,867		8022
1,500	1,500		8026
-	-		8080
106,507	109,672	-	8000
150	150		8102
-	-		8104
15,000	15,000		8112
1,500	3,000		8114
75,000	75,000		8124
20,000	20,000		8180
111,650	113,150	-	8100
3,000	3,000		8202
10,000	10,000		8206
15,000	10,000		8280
28,000	23,000	-	8200
-	-		8314
12,300	12,300		8316
12,500	12,500		8322
1,200	1,200		8324
54,000	2,000		8344
1,500	1,500		8354
1,000	1,000		8356
175,000	175,000		8380
257,500	205,500	-	8300
12,000	12,000		8508
330,000	20,000		8542
342,000	32,000	-	8500
18,540	70,540		9014
-	-		9080
18,540	70,540	-	9000
864,197	553,862	-	

DEPARTMENT DETAIL

GOLF COURSE FUND

ACCOUNT

Food & Beverage

10-513

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8026	CLOTHING ALLOWANCE	589	-	768	750	750
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	589	-	768	750	750
8101	PURCHASES - NON-ALCOHOL INV	54,569	55,395	50,312	39,500	39,500
8102	OFFICE SUPPLIES	-	-	-	75	75
8104	NON-OFFICE SUPPLIES	-	-	2,231	12,000	12,000
8114	MINOR EQUIPMENT	2,335	545	3,483	750	750
8180	SUPPLIES - OTHER	2,754	1,044	361	1,500	1,500
8100	SUPPLIES	59,658	56,984	56,387	53,825	53,825
8202	MAINTENANCE - BUILDINGS	444	139	2,585	1,000	1,000
8206	MAINTENANCE - EQUIPMENT	4,144	13,156	4,190	4,500	4,500
8280	MAINTENANCE - OTHER	-	-	-	-	-
8200	MAINTENANCE	4,588	13,295	6,775	5,500	5,500
8312	LEGAL NOTICES / ADVERT.	-	-	-	-	-
8314	PROFESSIONAL SERVICES	-	-	-	-	-
8316	SPECIAL SERVICES	2,718	3,778	4,337	3,230	3,230
8322	UTILITIES	15,043	17,550	16,096	14,250	14,250
8344	EQUIPMENT RENTAL	258	258	-	150	150
8354	TRAVEL & TRAINING	-	-	17	200	200
8356	DUES & SUBSCRIPTIONS	-	-	-	-	-
8380	CONTRACTUAL SERVICES - OTHER	68,287	65,654	78,994	75,157	75,157
8300	CONTRACTUAL SERVICES	86,306	87,239	99,444	92,987	92,987
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	-	-
	DEPT TOTAL	151,142	157,517	163,374	153,062	153,062

Proposed FY 20-21	CM Rec'd FY 20-21	Approved FY 20-21	ACCT#
750	750		8026
-	-		8080
750	750	-	8000
39,500	39,500		8101
75	75		8102
12,000	12,000		8104
750	750		8114
1,500	1,500		8180
53,825	53,825	-	8100
1,000	1,000		8202
4,500	4,500		8206
-	-		8280
5,500	5,500	-	8200
-	-		8312
-	-		8314
3,230	3,230		8316
14,250	14,250		8322
150	150		8344
200	200		8354
-	-		8356
75,157	78,657		8380
92,987	96,487	- -	8300
-	-		8580
-	-	-	8500
153,062	156,562	-	

DEPARTMENT DETAIL

GOLF COURSE FUND

ACCOUNT

General Operations

10-514

ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Estimated FY 2019-20
8002	SALARIES	82,234	131,652	139,999	143,059	143,059
8007	LONGEVITY	192	240	336	432	432
8010	INCENTIVE PROGRAM	-	600	602	-	-
8012	RETIREMENT - TMRS	9,984	15,795	16,984	18,033	18,033
8014	HEALTH & DENTAL INSURANCE	8,533	18,984	16,330	15,988	15,988
8015	DISABILITY INSURANCE	914	1,480	1,619	1,646	1,646
8016	MEDICARE	1,045	1,796	1,971	2,074	2,074
8020	UNEMPLOYMENT TAX	9	333	18	270	270
8022	WORKER'S COMPENSATION	264	335	244	402	402
8026	CLOTHING ALLOWANCE	1,127	653	545	1,200	1,200
8030	APPLICANT PROCESSING	435	435	337	-	-
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	104,736	172,302	178,986	183,104	183,104
8100	PURCHASES - MERCHANDISE	72,146	81,579	73,829	61,000	61,000
8101	PURCHASES - NON-ALCOHOL INV	-	31	15	-	-
8102	OFFICE SUPPLIES	338	598	972	1,200	1,200
8104	NON-OFFICE SUPPLIES	553	107	261	500	500
8106	PRINTING	83	51	57	-	-
8108	POSTAGE	12	-	30	-	-
8112	FUEL EXPENSE	12,008	12,601	10,111	12,000	12,000
8114	MINOR EQUIPMENT	50	360	3,748	4,000	4,000
8180	SUPPLIES - OTHER	2,018	4,944	7,110	3,000	3,000
8100	SUPPLIES	87,207	100,272	96,133	81,700	81,700
8202	MAINTENANCE - BUILDINGS	3,034	9,656	2,664	12,500	43,261
8206	MAINTENANCE - EQUIPMENT	1,701	1,268	1,303	2,500	2,500
8280	MAINTENANCE - OTHER	7	129	-	500	500
8200	MAINTENANCE	4,741	11,053	3,967	15,500	46,261
8312	LEGAL NOTICES / ADVERT.	5,536	4,653	720	2,500	2,500
8314	PROFESSIONAL SERVICES	-	5,851	-	-	-
8316	SPECIAL SERVICES	166	730	859	500	500
8322	UTILITIES	11,160	12,417	10,490	12,250	12,250
8324	TELEPHONE	7,635	7,674	7,688	7,750	7,750
8335	BANK & CREDIT CARD FEES	20,446	21,701	21,598	18,000	18,000
8344	EQUIPMENT RENTAL	57,056	60,276	61,248	60,396	60,396
8346	JANITORIAL SERVICES	2,864	2,903	2,903	3,500	3,500
8354	TRAVEL & TRAINING	400	180	1,857	900	900
8356	DUES & SUBSCRIPTIONS	4,202	4,908	5,433	5,000	5,000
8358	COMPUTER SYSTEM FEES	-	12,937	12,600	12,800	12,800
8381	CONTRACTUAL SERVICES - OTHER	157,861	105,745	108,529	108,000	108,000
8300	CONTRACTUAL SERVICES	267,327	239,974	233,924	231,596	231,596
8580	CAPITAL OUTLAY - OTHER	-	-	-	-	-
8500	CAPITAL OUTLAY	-	-	-	-	-
9014	LEASE PURCHASES	-	-	-	-	-
9080	DEBT SERVICE - OTHER	-	-	-	-	-
9000	DEBT SERVICE	-	-	-	-	-
	DEPT TOTAL	464,012	523,601	513,010	511,900	542,661

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
143,059	148,266		8002
432	528		8007
-	1,200		8010
18,033	18,667		8012
15,988	16,448		8014
1,646	1,594		8015
2,074	2,175		8016
270	270		8020
402	335		8022
1,200	1,200		8026
-	-		8030
-	-		8080
183,104	190,683	-	8000
61,000	65,000		8100
-	-		8101
1,200	1,200		8102
500	500		8104
-	-		8106
-	-		8108
12,000	12,000		8112
4,000	4,000		8114
3,000	3,000		8180
81,700	85,700	-	8100
12,500	6,000		8202
2,500	2,500		8206
500	500		8280
15,500	9,000	-	8200
2,500	2,500		8312
-	-		8314
500	500		8316
12,250	12,250		8322
7,750	7,750		8324
18,000	22,000		8335
60,396	60,396		8344
3,500	3,500		8346
900	900		8354
5,000	5,000		8356
12,800	12,800		8358
108,000	113,000		8380
231,596	240,596	-	8300
-	-		8542
-	-	-	8500
-	-		9014
-	-		9080
-	-	-	9000
511,900	525,979	-	



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.

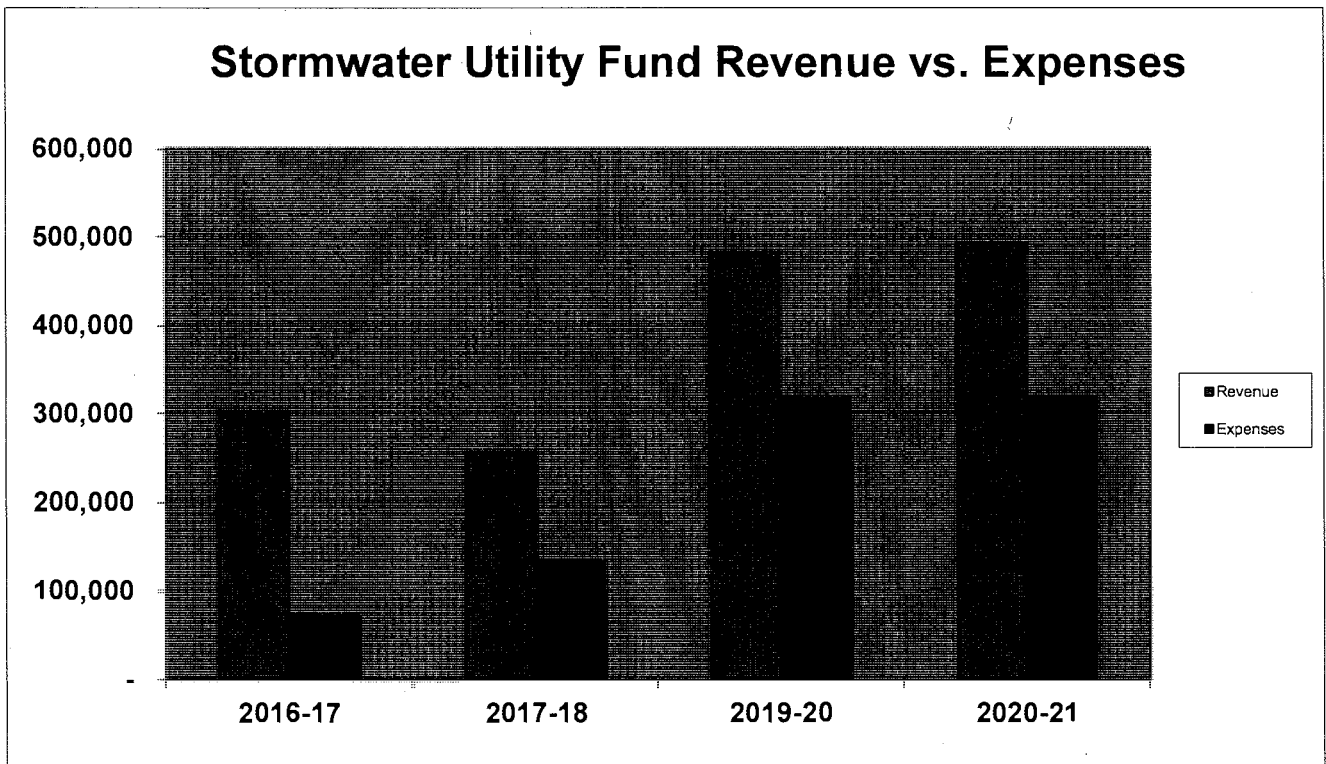
The Stormwater Utility Fund is used to account for user fees charged per residential and commercial unit to enhance drainage of properties within the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance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

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

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**City of Azle
Stormwater Utility Fund
Summary of Revenues and Expenses
FY 2019-20**

	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Budget 2019-20</u>	<u>Estimated 2019-20</u>	<u>Proposed 2020-21</u>	<u>CM Rec. 2020-21</u>	<u>Approved 2020-21</u>
Beginning Balance	95,328	171,362	216,570	174,378	174,378	256,209	256,209	256,209
Revenue								
Stormwater Fees	240,932	254,777	299,374	450,000	480,000	490,000	490,000	
Interest Income	582	1,038	1,611	2,000	1,600	1,000	1,000	
Miscellaneous Revenue	60,681	-	-	-	-	-	-	
Total Revenue	<u>302,194</u>	<u>255,816</u>	<u>300,985</u>	<u>452,000</u>	<u>481,600</u>	<u>491,000</u>	<u>491,000</u>	-
Expenses								
Personnel Services	-	-	-	-	-	-	-	-
Supplies	7,716	4,228	6,745	10,827	10,827	10,827	10,827	-
Maintenance	11,369	10,530	10,916	16,140	16,140	16,140	16,140	-
Contractual Services	42,156	27,022	26,261	41,521	41,521	41,521	40,234	-
Capital Outlay	10,372	90,665	215,473	247,500	247,500	247,500	250,000	-
Total Operating Expenses	<u>71,613</u>	<u>132,445</u>	<u>259,395</u>	<u>315,988</u>	<u>315,988</u>	<u>315,988</u>	<u>317,201</u>	-
Debt Service	81,700	-	-	-	-	-	65,000	-
Transfer to General Fund	<u>72,848</u>	<u>78,162</u>	<u>83,781</u>	<u>83,781</u>	<u>83,781</u>	<u>88,104</u>	<u>88,283</u>	-
Ending Balance	171,362	216,570	174,378	226,609	256,209	343,117	276,725	256,209



DEPARTMENT		STORMWATER FUND				ACCOUNT
Stormwater						11-561
ACCT#	ACCOUNT DESCRIPTION	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Estimated FY 2019-20
8080	PERSONNEL - OTHER	-	-	-	-	-
8000	PERSONNEL SERVICES	-	-	-	-	-
8102	OFFICE SUPPLIES	23	-	16	694	694
8104	NON-OFFICE SUPPLIES	-	-	55	-	-
8106	PRINTING	3,380	2,898	3,744	4,056	4,056
8108	POSTAGE	-	-	15	-	-
8110	PHOTO & LAB	-	-	-	564	564
8112	FUEL EXPENSE	1,565	1,235	1,262	2,202	2,202
8114	MINOR EQUIPMENT	2,748	95	293	3,311	3,311
8180	SUPPLIES - OTHER	-	-	1,361	-	-
8100	SUPPLIES	7,716	4,228	6,745	10,827	10,827
8206	MAINTENANCE - EQUIPMENT	-	1,308	14	-	-
8210	MAINTENANCE - VEHICLES	1,121	1,159	1,021	1,449	1,449
8280	MAINTENANCE - OTHER	10,247	8,063	9,881	14,691	14,691
8200	MAINTENANCE	11,369	10,530	10,916	16,140	16,140
8314	PROFESSIONAL SERVICES	-	797	330	1,319	1,319
8316	SPECIAL SERVICES	1,599	521	1,004	5,518	5,518
8320	ENGINEERING SERVICES	35,301	20,022	21,105	26,000	26,000
8324	TELEPHONE	842	844	9	1,287	1,287
8344	EQUIPMENT RENTAL	-	-	-	1,950	1,950
8354	TRAVEL & TRAINING	1,369	1,792	903	2,085	2,085
8356	DUES & SUBSCRIPTIONS	3,045	3,045	2,908	3,362	3,362
8380	CONTRACTUAL SERVICES - OTHER	-	-	-	-	-
8300	CONTRACTUAL SERVICES	42,156	27,022	26,261	41,521	41,521
8508	MACHINERY	-	90,665	63,862	47,500	47,500
8525	DRAINAGE	10,372	-	134,381	200,000	200,000
8540	STORM SEWER	-	-	-	-	-
8580	CAPITAL OUTLAY - OTHER	-	-	17,230	-	-
8500	CAPITAL OUTLAY	10,372	90,665	215,473	247,500	247,500
9002	PRINCIPAL PAYMENTS	80,000	-	-	-	-
9004	INTEREST & SINKING	1,200	-	-	-	-
9006	JUDGEMENTS & DAMAGES	-	-	-	-	-
9008	INTEREST EXPENSE	-	-	-	-	-
9010	FISCAL AGENTS	500	-	-	-	-
9012	TRANSFERS	-	-	-	-	-
9014	LEASE PURCHASES	-	-	-	-	-
9080	DEBT SERVICE - OTHER	-	-	-	-	-
9000	DEBT SERVICE	81,700	-	-	-	-
	DEPT TOTAL	153,313	132,445	259,395	315,988	315,988

Proposed FY 2020-21	CM Rec'd FY 2020-21	Approved FY 2020-21	ACCT#
-	-	-	8080
-	-	-	8000
694	694		8102
-	-		8104
4,056	4,056		8106
-	-		8108
564	564		8110
2,202	2,202		8112
3,311	3,311		8114
-	-		8180
10,827	10,827	-	8100
-	-		8206
1,449	1,449		8210
14,691	14,691		8280
16,140	16,140	-	8200
-	-		
1,319	1,319		8314
5,518	5,518		8316
26,000	26,000		8320
1,287	-		8324
1,950	1,950		8344
2,085	2,085		8354
3,362	3,362		8356
-	-		8380
41,521	40,234	-	8300
47,500	50,000		8508
200,000	200,000		8525
-	-		8540
-	-		8542
247,500	250,000	-	8500
-	-		9002
-	-		9004
-	-		9006
-	-		9008
-	-		9010
-	-		9012
-	65,000		9014
-	-		9080
-	65,000	-	9000
315,988	382,201	-	



Special Purpose Funds

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

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

**CITY OF AZLE
STREET MAINTENANCE FUND
FY 2020-21**

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 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Estimated 2019-20	Proposed 2020-21	CM Rec'd 2020-21	Approved 2020-21
Beginning Balance	202,296	438,254	712,889	954,227	954,227	663,727	663,727	663,727
Plus: Fund Revenue								
Capital Projects Transfer		13,748						
Sales Tax	488,919	519,535	533,743	525,000	535,000	515,000	515,000	
Interest	1,278	2,913	4,650	4,500	4,500	1,500	1,500	
Total Resources Available	692,493	974,449	1,251,283	1,483,727	1,493,727	1,180,227	1,180,227	663,727
Less: Fund Expenditures								
Reclamation Projects	204,232	208,111	259,906	1,126,000	750,000			
Poe Street						97,700	97,700	
Carpenter Street						97,700	97,700	
Cresthaven Court						37,300	37,300	
Shady Lane						117,500	117,500	
School Street						98,100	98,100	
Astoria Avenue						36,000	36,000	
Misc. Street Overlay	17,706	18,668	16,139	45,000	45,000	45,000	45,000	
Misc. Maintenance	32,302	34,781	21,012	35,000	35,000	35,000	35,000	
Total Fund Expenditures	254,239	261,560	297,056	1,206,000	830,000	564,300	564,300	-
Ending Fund Balance	438,254	712,889	954,227	277,727	663,727	615,927	615,927	663,727

**CITY OF AZLE
COURT SECURITY FUND
FY 2020-21**

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed	2020-21 CM Rec'd	2020-21 Approved
Beginning Balance	129,918	134,667	137,313	140,678	140,678	23,878	23,878	23,878
Plus: Fund Revenue								
Court Security Fee	9,296	8,201	7,199	6,500	10,000	9,500	9,500	
Interest	<u>293</u>	<u>622</u>	<u>962</u>	<u>750</u>	<u>700</u>	<u>300</u>	<u>300</u>	
Total Resources Available	139,506	143,490	145,474	147,928	151,378	33,678	33,678	23,878
Less: Fund Expenditures								
Transfer to CIP for City Hall				120,000	120,000			
Police Officer Overtime	<u>4,840</u>	<u>6,177</u>	<u>4,796</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	
Total Fund Expenditures	4,840	6,177	4,796	127,500	127,500	7,500	7,500	-
Fund Balance	134,667	137,313	140,678	20,428	23,878	26,178	26,178	23,878

**CITY OF AZLE
COURT TECHNOLOGY FUND
FY 2020-21**

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed	2020-21 CM Rec'd	2020-21 Approved
Beginning Balance	51,450	56,918	62,920	57,476	57,476	15,782	15,782	15,782
Plus: Fund Revenue								
Court Technology Fee	12,390	10,938	9,599	9,000	10,000	10,000	10,000	
Interest	<u>157</u>	<u>341</u>	<u>520</u>	<u>450</u>	<u>300</u>	<u>200</u>	<u>200</u>	
Total Resources Available	63,998	68,197	73,039	66,926	67,776	25,982	25,982	15,782
Less: Fund Expenditures								
Transfer to CIP for City Hall				45,000	45,000			
Minor Equipment			9,713	1,175	1,175			
Computer System Fees	<u>7,080</u>	<u>5,277</u>	<u>5,850</u>	<u>5,819</u>	<u>5,819</u>	<u>6,110</u>	<u>6,110</u>	
Total Fund Expenditures	7,080	5,277	15,563	51,994	51,994	6,110	6,110	-
Fund Balance	56,918	62,920	57,476	14,932	15,782	19,872	19,872	15,782

**CITY OF AZLE
HOTEL/MOTEL TAX FUND
FY 2020-21**

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed	2020-21 CM Rec'd	2020-21 Approved
Beginning Balance	113,271	135,680	167,262	195,961	195,961	213,461	213,461	213,461
Plus: Fund Revenue								
Occupancy Taxes	22,102	30,917	27,664	23,000	16,500	16,000	16,000	
Interest	307	665	1,035	900	1,000	600	600	
Total Resources Available	135,680	167,262	195,961	219,861	213,461	230,061	230,061	213,461
Less: Fund Expenditures								
Promotion of Tourism	-	-	-	-	-	-	-	-
Total Fund Expenditures	-	-	-	-	-	-	-	-
Fund Balance	135,680	167,262	195,961	219,861	213,461	230,061	230,061	213,461

**CITY OF AZLE
CABLE PEG FEE CAPITAL PROJECTS FUND
FY 2020-21**

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Proposed	2020-21 CM Rec'd	2020-21 Approved
Beginning Balance	142,336	161,611	180,337	201,006	201,006	218,806	218,806	218,806
Plus: Fund Revenue								
PEG Fees	19,220	18,642	20,534	17,000	17,000	17,000	17,000	
Interest	55	83	135	115	800	500	500	
Total Resources Available	<u>161,611</u>	<u>180,337</u>	<u>201,006</u>	<u>218,121</u>	<u>218,806</u>	<u>236,306</u>	<u>236,306</u>	<u>218,806</u>
Less: Fund Expenditures								
Total Fund Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance	161,611	180,337	201,006	218,121	218,806	236,306	236,306	218,806



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 2020-21	CM Rec'd 2020-21	Approved 2020-21
Funding Resources - Beginning Balance			
Gas Well Royalties	10,000	10,000	
MDD Projects	147,200	147,200	
Total Beginning Resources	157,200	157,200	-
Plus: Revenues			
Gas Well Royalties	40,000	40,000	
Transfer from MDD Fund	25,000	25,000	
Interest	500	500	
Total Revenues	65,500	65,500	-
Less: Expenditures			
None	-	-	
Total Expenditures	-	-	-
Ending Balance	222,700	222,700	-

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 2020-21	CM Rec'd 2020-21	Approved 2020-21
Funding Resources			
Unrestricted Funding (UR)			
Prior Year Bond and C.O. Funds	92,500	92,500	
2017 SWIFT Fund Bond Issuance Proceeds	347,400	347,400	
Transfer from Utility Fund	-	-	
Interest Earnings	200	200	
Restricted Funding			
Impact Fees - Water (IF-W)	840,000	840,000	
Impact Fees - Sewer (IF-S)	1,390,000	1,390,000	
Total Resources	2,670,100	2,670,100	-
Less: Fund Expenses			
Emergency Process Generator and Onshore Pump Intake Station	UR	435,000	435,000
Total Fund Expenditures			
Unrestricted Funding	435,000	435,000	
Impact Fees - Sewer	-	-	
Impact Fees - Water	-	-	
Total	435,000	435,000	-
Ending Balance			
Unrestricted Funding	5,100	5,100	-
Impact Fees - Sewer	1,390,000	1,390,000	-
Impact Fees - Water	840,000	840,000	-
Total	2,235,100	2,235,100	-