
CITY OF WAXAHACHIE

ANNUAL BUDGET

FY 2021 - 2022



**CITY OF WAXAHACHIE ADOPTED BUDGET
FOR THE FISCAL YEAR OCTOBER 1, 2021 – SEPTEMBER 30, 2022**

This budget will raise more total property taxes than last year's budget by \$2,919,240 or 11.3%, and of that amount \$1,276,903 is tax revenue to be raised from new property added to the tax roll this year.

On September 7, 2021, the following City Council members voted on the adoption of the fiscal year 2021-2022 proposed budget:

COUNCIL MEMBER	Vote
Doug Barnes, Place 2, Mayor	For
Billie Wallace, Place 4, Mayor Pro-Tem	For
David Hill, Place 1	For
Melissa Olson, Place 3	Against
Travis Smith, Place 4	For

The City of Waxahachie's adopted and calculated property tax rates are as follows:

	FY 2021-2022	FY 2020-2021
Waxahachie Tax Rate		
Adopted Property Tax Rate	\$0.66000	\$0.66000
<i>M&O Tax Rate</i>	<i>0.48110</i>	<i>0.49200</i>
<i>Debt Tax Rate</i>	<i>0.17890</i>	<i>0.16800</i>
Truth-In-Tax Tax Rate Calculations		
No New Revenue Rate	\$0.62590	\$0.63040
No New Revenue Operations & Maintenance	0.46531	0.46864
Voter Approval Tax Rate	0.66050	0.66290

The total amount of municipal debt obligations secured by property taxes for the City of Waxahachie is \$79,733,334.

Section 102.007 of the Local Government Code requires the above information on the cover page of a City's annual budget document.

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INTRODUCTION

OUR VALUES



H

Honesty

Demonstrating integrity and conducting business in a transparent and ethical manner.



E

Excellence

Striving for the efficient, effective, and innovative utilization of city resources through professionalism.



A

Accountability

Taking personal responsibility for our actions or inactions while putting the interest of the community first.



R

Respect

Valuing beliefs, opinions and differences of a diverse work group.



T

Teamwork

Working in collaboration for the betterment of our community.



S

Service

Dedicating our work to improve the lives of others in the community.



WAXAHACHIE



A Place in Your Heart, Texas



ELECTED OFFICIALS

CITY COUNCIL Two-Year Terms

<u>NAME</u>	<u>TERM EXPIRES</u>
Doug Barnes, Place 2, Mayor	May 2022
Billie Wallace, Place 4, Mayor Pro Tem	May 2023
David Hill, Place 1	May 2022
Melissa Olson, Place 3	May 2022
Travis Smith, Place 5	May 2023

COUNCIL APPOINTED OFFICIALS

<u>POSITION</u>	<u>NAME</u>
City Manager	Michael Scott
City Attorney	Robert Brown
City Secretary	Amber Villarreal
City Judge	John D. Fehler

CITY MANAGER APPOINTED OFFICIALS

<u>POSITION</u>	<u>NAME</u>
Deputy City Manager	Albert Lawrence
Executive Director Development Services	Shon Brooks
Executive Director Parks & Leisure Services	Gumaro Martinez
Director of Administrative Services	Richard Abernethy
Director of Building & Community Services	Jose Martinez
Director of Civic Center	April Ortiz
Director of Communications and Marketing	Amy Borders
Director of Convention & Visitors Bureau	Laurie Mosley
Director of Downtown Development	Anita Simpson
Director of Economic Development	Warren Ketteman
Director of Finance	Chad Tustison
Director of Human Resources	Vacant
Director of Planning	Vacant
Director of Public Works	James Gaertner
Director of Utilities	David Bailey
Fire Chief	Ricky Boyd
Police Chief	Wade Goolsby



Citizens

City Council

Municipal Judge City Attorney City Manager City Secretary

- Emergency Services
- Finance
- Fire Department
- Marketing/Communications
- Police Department

- Economic Development
- Human Resources

Deputy City Manager

**Executive Director
Development Services**

**Executive Director
Parks & Leisure
Services**

**Director of
Administrative
Services**

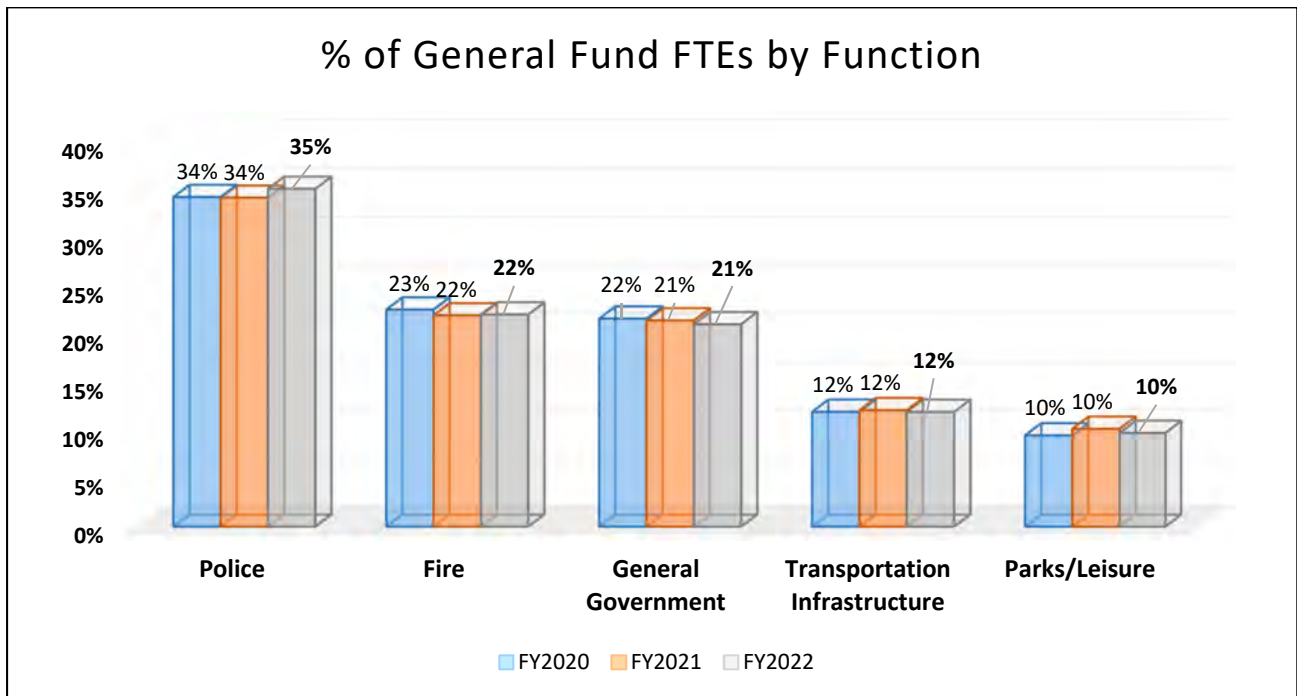
- Public Works/Engineering
- Utilities
- Planning & Zoning
- Building/Community Services

- Downtown
- Convention & Visitors Bureau
- Civic Center
- Parks & Recreation

- Airport
- Municipal Court
- Marshal
- Information Technology
- Special Projects

BUDGETED FTEs BY FUND & DEPARTMENT

<u>General Fund</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY 2022</u>
Animal Control	3.00	3.00	3.00
Building Services	8.00	10.00	11.00
Central Garage	3.00	3.00	3.00
City Engineer	2.00	1.00	0.00
City Marshal	2.00	2.00	2.00
Community Services	4.00	4.00	4.00
Downtown Development	2.00	2.00	2.00
Economic Development	3.00	3.00	2.00
Emergency Management	1.00	1.00	2.00
Facility Maintenance	2.00	2.00	3.00
Finance	7.00	7.00	8.00
Fire	60.00	63.00	66.00
General Administration	8.50	9.50	9.00
Human Resources	4.00	4.00	4.00
Municipal Courts	4.00	4.00	3.00
Parks & Recreation	17.50	21.50	21.50
Penn Park Pool	3.00	3.00	3.00
Planning	6.00	7.00	7.00
Police	91.00	98.00	105.00
Public Works	9.00	8.50	11.50
Senior Citizens Center	5.00	5.00	5.00
Streets	21.00	25.50	24.50
General Fund Total	266.00	287.00	299.50



BUDGETED FTEs BY FUND & DEPARTMENT (cont.)

<u>Wastewater Fund</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY 2022</u>
Wastewater Administration	3.25	3.25	3.75
Wastewater Collection	11.50	13.00	13.00
Wastewater Treatment	17.00	17.00	16.50
Wastewater Fund Total	31.75	33.25	33.25
<u>Water Fund</u>			
Meters	6.00	6.00	6.00
Water Administration	3.25	3.25	3.75
Water Distribution	7.00	8.00	8.00
Water Production	15.50	15.50	16.00
Water Fund Total	31.75	32.75	33.75
Wastewater/Water Utility Billing	5.00	5.00	5.00
<u>Joint Venture</u>			
RW Sokoll Water Treatment Plant	3.50	3.50	3.50
<u>Other Funds</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY 2022</u>
<u>Hotel/Motel Fund</u>			
Convention & Visitors Bureau	3.00	3.00	3.00
Hotel/Motel Fund Total	3.00	3.00	3.00
<u>Waxahachie CDC Fund</u>			
Civic Center	9.00	10.50	10.50
Community Beautification	1.00	2.00	2.00
Sports Complex	7.50	7.50	7.50
Waxahachie CDC Fund Total	17.50	20.00	20.00
<u>Cemetery Fund</u>			
Cemetery	3.50	3.50	3.50
Cemetery Fund Total	3.50	3.50	3.50
<u>Refuse Fund</u>			
Convenience Station	2.00	2.00	3.00
Refuse Fund Total	2.00	2.00	3.00
<u>Joint Venture</u>			
Mid-Way Airport	2.00	3.00	3.00
City Wide Total Funded	366.00	393.00	407.50

BOARDS AND COMMISSIONS

MIDLOTHIAN/WAXAHACHIE AIRPORT BOARD

(3 yr. term)

Jennifer Chelwich	Sept. 2024
Alex Smith	Sept. 2022
Andrew Sambell (rotating)	Jan. 2023
Nanette Paghi	Sept. 2023

BUILDING STANDARDS COMMISSION (2 yr. term)

Joshua Atilano	Sept. 2022
Lawrence Kollie	Sept. 2022
Chris Oliver	Sept. 2023
Ryan Simpson	Sept. 2023
Truett Calvert	Sept. 2023

Ex Officio

John Rodgers, Fire Marshal
 Jose Martinez, Building & Community Services
 Director

CITY CEMETERY BOARD (2 yr. term)

Chad Hicks, Chair	Sept. 2022
Margaret 'Peggy' Crabtree	Sept. 2022
Constance McGuire	Sept. 2023
Perry Giles	Sept. 2023
Chelsea Holder	Sept. 2023
Travis Smith, Council Member Place 5	

CIVIL SERVICE COMMISSION (3 yr. term)

Appointments made by City Manager

Bob Aday	Sept. 2022
Teresa McNiel	Sept. 2023

ELECTRICAL ADVISORY BOARD (2 yr. term)

Jimmy Haney, Haney Electric	Sept. 2023
Wayne Eiland	Sept. 2023
Gary Estes, Estes Electric	Sept. 2022
Harold DeBorde Sept. 2022	
Jose Martinez, Building & Community Services Director	
Anthony McMillan, TU Electric Representative	
John Rodgers, Fire Marshal	

JOINT AIRPORT ZONING BOARD (no term limit)

Jim Cooper
 David Box

ELLIS COUNTY WATER CONTROL & IMPROVEMENT

DISTRICT NO. 1 (2 yr. term)

Ryan Simpson	Sept. 2023
Wayne Eiland	Sept. 2022
KaNequa Blackwell	Sept. 2022
Brian Ford	Sept. 2022
Jerry Chapman	Sept. 2023
Melissa Olson, Council Member Place 3	

FIREMEN'S RELIEF & RETIREMENT FUND (2 or 3 yr. term)

Gary Myers, Chair	Jan. 2023 (3 yr.)
Matt Dorsey, Vice Chair	Jan. 2024 (3 yr.)
Lee Statham	Mar. 2022 (2 yr.)
Phillip Young	Jan. 2023 (2 yr.)
Scott Safford	Jan. 2022 (3 yr.)
Chad Tustison, Finance Director	
Doug Barnes, Council Member Place 2, Mayor	

WAXAHACHIE HERITAGE PRESERVATION

COMMISSION

Becky Kauffman, Chair	Sept. 2022
Michelle Haye	Sept. 2023
Shannon Simpson	Sept. 2023
Peggy Crabtree	Sept. 2023
Glinda Felty	Sept. 2023
Curtiss Thompson	Sept. 2022
Jeff Smith	Sept. 2022

Ex-Officio Members

Bonney Ramsey, Planning & Zoning
 Jose Martinez, Building & Community Services
 Director
 Michael Scott, City Manager
 Billie Wallace, City Council Liaison
Heritage Preservation Officer
 Anita Simpson

IMPACT FEE ADVISORY COMMITTEE (no term limit)

Rick Keeler, Chair
Melissa Ballard
Betty Square Coleman
Bonney Ramsey
Jim Phillips
David Hudgins
Erik Test
Billie Wallace, Council Member Place 4, Mayor Pro Tem
Clyde Hargrove, Ad Hoc Member
Brett Hess, Ad Hoc Member
John Houston, Ad Hoc Member
Jimmy Poarch, Ad Hoc Member

KEEP WAXAHACHIE BEAUTIFUL (3 yr. term)

Jesse Gibson Sept. 2024
Scott Poarch Sept. 2023
D’Andra Royse Sept. 2023
Ginger Cole Sept. 2024
Christy Waters, Co-Chair Sept. 2023
Polly Williams, Co-Chair Sept. 2024
Faustina Gallagher Sept. 2024
Melissa Olson, Council Member, Place 3

Ex Officio Member

Kevin Strength- Waxahachie Chamber of Commerce

PLANNING & ZONING COMMISSION (2 yr. term)

Rick Keeler, Chair Sept. 2023
Melissa Ballard, Vice Chair Sept. 2023
Betty Square Coleman Sept. 2023
Bonney Ramsey Sept. 2022
Jim Phillips Sept. 2022
David Hudgins Sept. 2023
Erik Test Sept. 2022
Melissa Olson, Council Member Place 3

SENIOR CENTER ADVISORY COMMITTEE (2 yr. term)

Peggy Loftis, Chair Sept. 2022
Carrie Lewis Sept. 2023
Heather Fuller Sept. 2022
Kelly Saunders Sept. 2023
Brad Burns Sept. 2023
Ellie Gates Sept. 2023
Theresa Taylor Sept. 2022
Billie Wallace, Mayor Pro Tem

PARK BOARD (3 yr. term)

Chad Hicks, Chair Sept. 2024
Ginger Cole, Vice Chair Sept. 2023
Jenny Bridges Sept. 2022
William Major Sept. 2023
Jon Garrett Sept. 2024
Julissa Martinez Sept. 2024
Travis Smith, Council Member Place 5

TAX INCREMENT REINVESTMENT ZONE (2 yr. term)

Chris Wright Sept. 2023
Dusty Autrey Sept. 2023
Coy B. Sevier Sept. 2022
Brad Yates Sept. 2022
Patrick Souter Sept. 2023
Ron Ansell Sept. 2022
Doug Barnes, Council Member Place 2, Mayor

WAXAHACHIE COMMUNITY DEV. CORP. (2 yr. term)

Daniel Morton, President Sept. 2022
Dave McSpadden Sept. 2023
Judy Demoney Sept. 2023
Bob Lynn Sept. 2022
Elizabeth Tull Sept. 2023
Doug Barnes, Council Member Place 2, Mayor
Michael Scott, City Manager

Ex Officio Member

Chad Tustison, Finance Director
Amber Villarreal, City Secretary
Kevin Strength, Chamber of Commerce

WAXAHACHIE HOUSING AUTHORITY (2 yr. term)

Wendy Cunningham, Resident Sept. 2022
Ruthie Sutton Sept. 2023
Adrian Cooper, Sr. Sept. 2023
Johnny Rodriguez Sept. 2022
Don Nelson Sept. 2022
Jane Vineyard Sept. 2022
Travis Smith, Council Member Place 5

ZONING BOARD OF ADJUSTMENT (2 yr. term)

Brad Yates, Chair Sept. 2022
Marion Reynolds Sept. 2022
Nick Box Sept. 2023
Mike Fenton Sept. 2023
Diane Johnson Collard Sept. 2022

ECONOMIC DEVELOPMENT COMMISSION

Rick Keeler, Planning & Zoning Commission Chair
Sandy King
Logan Brady
Doug Barnes, Council Member Place 2, Mayor
Billie Wallace, Council Member Place 4, Mayor Pro
Tem

Ex Officio Member

Michael Scott, City Manager
Dr. Jerry Hollingsworth, Waxahachie ISD
Superintendent

WAXAHACHIE PARTNERSHIP INCORPORATED

(Board of Directors)

John Hamilton, President
Cindy Burch, Vice President
Anita Simpson, Executive Director / Secretary
Patrick Souter
Mike Lee
Dusty Autrey
Kevin Strength
David Hill, Council Member Place 1
Michael Scott, City Manager
Laurie Mosley, Director of Convention & Visitors
Bureau

Ex Officio Member

Todd Little, County Judge
Larry Felty



A History of Waxahachie

Waxahachie, county seat of Ellis County, has been an important multifaceted center in the Texas region between Dallas and Waco since the town's founding in 1850. The town was named after the creek that ran through the south side of town. The local Native Americans named the creek Waxahachie, which can be translated to buffalo or cow creek.



The 1870s and early 1880s marked a transitional period with the town growing from a small village to a bustling commercial, governmental, and agricultural center in north-central Texas. In 1870, the township of Waxahachie was officially incorporated under state laws and a mayoral-alderman system of municipal government was adopted.

In 1871 the railroad's path bypassed Waxahachie. However its citizens organized the Waxahachie Tap Railroad to bring rail service directly to the City. The arrival of the railroad at Waxahachie in 1879 affected virtually all aspects of life in the community and proved a critical factor in the town's history and development. Mainly due to the railroad, Waxahachie had a dramatic population increase--from 1,354 in 1870 to 3,076 in 1880. In 1886, the Fort Worth and New Orleans Railroad laid its tracks on the south side of town while in 1907, the Trinity and Brazos Valley Railroad established a line that connected Waxahachie and Corsicana to the east. The tracks of the Missouri-Kansas-Texas Railroad became the more preferred transportation line and the cotton industry was perhaps the greatest benefactor.



The production, processing, and shipping of cotton formed the basis for the city's rapid growth, and Ellis County eventually became the nation's largest cotton-producing county during the early 1900s. Numerous cotton-related industries, including one of the state's first textile mills, were established in the town. Most of these were built near one of the three railroads that serviced the community. The vibrant local economy also contributed to a construction boom that resulted in the rapid development of the downtown and created large neighborhoods filled with vernacular and popular house types. The Waxahachie Lumber Co. contributed to the town's residential development by their, novel at the time, system of encouraging the ownership of homes by erecting them and allowing the occupants to pay in installments. This system enabled many people to own their own homes who otherwise would not have been able to do so.



The town's important social and religious institutions joined in the construction boom that hit Waxahachie in the early twentieth century. One of the most significant and certainly the most unique was the Chautauqua Auditorium. This may be the only surviving Chautauqua building in the state. Erected in 1902, it served as the meeting place for religious, educational, and musical events. Getzendaner Park was established in 1914 and includes the Chautauqua Auditorium.

The African-American influence is highlighted throughout the Waxahachie community. For example, the James Funeral Parlor was among the longest-lasting, African-American owned businesses in Waxahachie during the late nineteenth and early twentieth centuries. An African-American Masonic organization, Pythagoras Lodge #87, was founded in 1893.

The first African-American church in Waxahachie was the Samaria Baptist Church which was organized soon after the Civil War. It remains an active and prominent church within the community. Prior to the establishment of the City's school district, private institutions provided educational opportunities for the town's youth. The formation of the public school system in 1884 was a major milestone that assured that all area children would have the chance to learn. Prominent farmer Nicholas P. Sims provided money for the county library which was completed in 1905. Another milestone was the town's first hospital being built and opened in 1921.



Local street car service was initiated by 1889 and, extending to each end of the city, influenced the town's physical growth. The town's vibrant economy at the turn of the century played a crucial role in the decision to relocate Trinity University to Waxahachie. Street car service expanded south when the University Addition was being built out and connected the university with downtown and other parts of the city. In 1912 an interurban line connected Waxahachie to Dallas, 30 miles to the north. This electrical rail system vastly undercut the price of steam-rail passenger service to Dallas and operated on a more frequent and reliable basis. By 1914 service extended 60 miles south to Waco. The interurban operated successfully for over 30 years.

Waxahachie has also had its share of famous personalities such as Bessie Coleman. She was the first African-American woman, and also the first Native-American, to hold a pilot license. She earned her pilot license from the Fédération Aéronautique Internationale on June 15, 1921, and was the first African-American person to earn an international pilot's license. The City proclaimed January 26, 2021 Bessie Coleman Day in recognition of her many accomplishments.



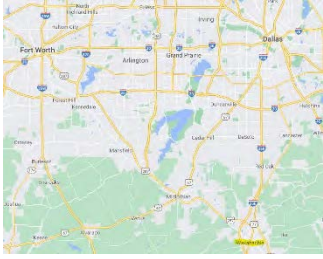
The City also has a rich sports history including claiming a distinguished NFL player, Chuck Beatty, and serving as an early baseball era spring training site for a number of professional baseball teams with such baseball greats as Ty Cobb, Paul Richards, 'Kid' Gleason, George Weaver, Tom Griffith, Harry Coveleski, Maurice Archdeacon, Greasy Neale, and Eddie Collins attending.



With the Great Depression of the 1930's, cotton demand plummeted, thus spelling the end of Waxahachie's most prosperous era. In the post-World War II era, Waxahachie, like much of the nation, entered the automobile age. Waxahachie stood at the crossroads of two federal highways, U.S. 77 and U.S. 287, which pierced the town and met at the northwest corner of the courthouse square. Additionally, IH35 and IH45 have provided increased transportation routes near the City.



Today, Waxahachie is entering an exciting time of growth and prosperity. By being part of the Dallas-Ft. Worth MSA, Waxahachie has attracted numerous commuters to town. Waxahachie has a local college and university that contributes to providing an educated workforce for the area.



Waxahachie boasts a healthy and diverse economy with several major employers including Walgreens Distribution Center, Baylor Scott & White Medical Center, Owens-Corning Fiberglass, Dart Container Corp., Berry Industries, CMC Construction Services and many others.

Waxahachie is a strong, vibrant and growing community with deep historical roots. As Waxahachie moves forward the town continues to retain her unique, special character through the town's historic presentation of old homes, commercial buildings and sense of community.

Sources:

1. *Historic Resources of Waxahachie, Texas - A Comprehensive Survey and National Register of Historic Places Nomination for the City of Waxahachie*, July 1985; Hardy - Heck - Moore, Inc.
2. *City of Waxahachie Economic Development Department*
3. *Waxahachie.com*

CITY AND AREA DEMOGRAPHICS



Waxahachie is located in Ellis County, south of DFW Municipal Statistical Area (MSA) in Texas along the US Highway 35East. In addition to being strategically located along the IH35 corridor, Waxahachie has State Highway 287 as an additional corridor to the DFW MSA.

Below is a table of distance and times to major cities in Texas. The calculations are based upon a travel of city hall to city hall.

City	Distance*	Travel Time*
Waco	68 miles	1 hour, 10 minutes
Austin	168 miles	2 hours, 45 minutes
Corpus Christi	385 miles	6 hours, 00 minutes
Dallas	30 miles	30 minutes
Ft. Worth	42 miles	45 minutes
San Antonio	245 miles	4 hours, 5 minutes

*Distance and Travel time provided by Google Maps

Climate

<u>Temperature</u>	<u>Degrees (Fahrenheit)</u>	<u>Month</u>
Average Annual	78°	
Median Winter	55°	
Median Summer (High)	95°	
Hottest Month	85°	August
Coldest Month	47°	January

Source: © US Climate Data 2021 | version 3.0 | by Your Weather Service CustomWeather © 2021

<u>Precipitation</u>	<u>Average Inches</u>	<u>Month</u>
Annual	38.81	
Wettest Month	1.08	May

Source: © US Climate Data 2021 | version 3.0 | by Your Weather Service

Parks and Recreation

Cumulative miles of trail maintained	405.6
Number of parks maintained	20
Residents per playground	2,200.7
Number of playground inspections	228
Number of non-park facilities maintained	13

Source: City Parks & Recreation Department

Calendar Year

<u>Population</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
City	35,804	37,286	39,090	41,094

Source: City of Waxahachie, Planning Department Aug. 2021

<u>Unemployment Rates</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Waxahachie	3.5	3.4	3.3	6.8
Ellis County	3.5	3.3	3.1	6.0
DFW MSA	3.7	3.6	3.3	7.1
Texas	4.3	3.9	3.5	7.6
USA	4.1	3.6	3.6	6.7

Source: Bureau of Labor Statistics

Top Ten Employers

Employer	Type of Business	Estimated Number of Employees
1 Waxahachie Independent School District	Public Education	1,532
2 Baylor Medical Center at Waxahachie*	Healthcare Services	1,100
4 Dart Container Corporation - Dartco of Texas	Insulated Foam Dinnerware	800
3 Walgreens Company	Distribution Center	610
5 Ellis County	Local Government	550
6 City of Waxahachie	Local Government	381
7 Owens Corning Fiberglass	Fiberglass Insulation	325
8 Cardinal IG	Insulated Glass	275
9 Berry Plastics	Polyvinyl Film	210
10 Kinro (Lippert Components)	Recreational Vehicle Component Manufacturing	195

*Includes 800 Hospital & 300 MOB employees

Education

Waxahachie Independent School District

<u>High Schools (9-12)</u>	<u>Junior High Schools (6-8)</u>	<u>Elementary Schools (K-5)</u>	<u>Pre-Schools (Pre-k, ECSE)</u>
Challenge Academy	Coleman Junior High	Cliff Elementary	Turner Pre-Kindergarten Academy
Global High School	Finley Junior High	Dunaway Elementary	Marvin Elementary
High School of Choice	Howard Junior High	Felly Elementary	Northside Elementary
Waxahachie High School		Marvin Elementary	Early Childhood Special Education
		Shackelford Elementary	
		Simpson Elementary	
		Wedgeworth Elementary	
		Wilemon STEAM Academy	

Private & Charter Schools

Advantage Academy	Cornerstone Christian Academy	Waxahachie Preparatory Academy
Life School	St. Joseph Catholic School	

Universities / Colleges

Southwestern Assemblies of God University	Navarro College
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Source: City of Waxahachie Economic Development Department



BUDGET GUIDE

GUIDE TO THE BUDGET

OVERVIEW

This overview is designed to assist the reader in the use and comprehension of the City of Waxahachie's Adopted Budget Document. The Annual Operating Budget serves as a policy document, a financial plan, an operations guide, and a communications device for the City.

It is the foundation for the City's allocation of resources toward service delivery plans providing quality services, targeted investments, and continued improvements. It also reflects incremental changes addressing service requirements and builds upon initiatives funded in prior years, while establishing new direction for programs. The Budget Document is also used to evaluate the effectiveness of City programs and services while providing information on municipal operations.

BUDGET SECTIONS

The Budget Document is arranged in eight sections that are separated by their respective tabs. Below is a brief description of the materials found in each of the sections.

- Budget Guide
- Budget Summary
- Source & Use of Funds Statements
- General Fund Departments
- Utility Funds Departments
- Other Funds Departments
- Capital Program
- Appendix

Budget Guide - This section is intended to provide the reader a summary of the Budget Document and educate the user on the City's financial and budget policies.

Budget Summary - This section contains the City Manager's transmittal letter, the budget summary, program changes, and personnel schedule. The transmittal letter is the City Manager's message to the Mayor and City Council highlighting significant changes in the Adopted Budget. It also provides the reader with a synopsis of the Adopted Budget, including information on expenditures and revenues, major program changes, and a schedule of staffing levels detailing changes in the City's authorized positions.

Source & Use of Funds Statements - This section is organized by fund type and contains a schedule of revenues, appropriations, and fund balance for each City fund, arranged by fund type, including the General Fund, Special Revenue Funds, Enterprise Funds, and Debt Service Funds.

Budgeted Funds Department Sections - These sections are organized by fund and department to provide the reader a better understanding of the kind of services provided by the City through each City department. Department summaries contain an organizational chart, an overview of operation, performance indicators, staffing levels, and budget by category.

Capital Program - This section consists of the City's Capital Improvement Plans. The program represents the City's long range infrastructure development and improvement plan. This section details the types of debt issued by the City.

Appendix - This section is designed to assist the user in locating information within the document or in obtaining additional information. It contains the Budget and Tax Ordinances approved by City Council, statistical data, and a glossary of financial and budget terms.

THE CITY ORGANIZATION

The City of Waxahachie is a home-rule City, operating under a Council-Manager form of government. All powers of the City are vested in an elected Council, consisting of 5 members. The Council enacts local legislation, determines City policies, and employs the City Manager.

The City Manager is the Chief Executive Officer and the head of the administrative branch of the City government. The City Manager reports to the Council and is responsible for the proper administration of all affairs of the City.

The City government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives. See the Department Service Plans sections for further details.

Funds are further organized into groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (e.g. Police or Fire Department).

Department Directors have supervision and control of a Department and are subject to supervision and control of the City Manager.

BASIS OF ACCOUNTING AND BUDGETING

The City's accounting and budgeting records for all governmental funds are maintained on the modified accrual basis. This method recognizes revenues when they are measurable and available, and recognizes expenditures when goods and services are received, except for principal and interest on long-term debt, which is recognized when paid.

The proprietary funds are accounted and budgeted for using the full accrual basis. Under this method, revenues are recognized when they are earned and expenses are recognized when they are incurred. The Annual Financial Report shows the status of the City's finances on a basis of Generally Accepted Accounting Principles (GAAP).

BUDGETARY FUND STRUCTURE

For financial purposes, a fund is a separate accounting entity with a self-balancing set of accounts in which financial resources, liabilities, and changes therein are segregated and recorded. The City has two basic categories of funds – Governmental and Proprietary. Below are a description of the fund categories and a list of the active City funds by category and type.

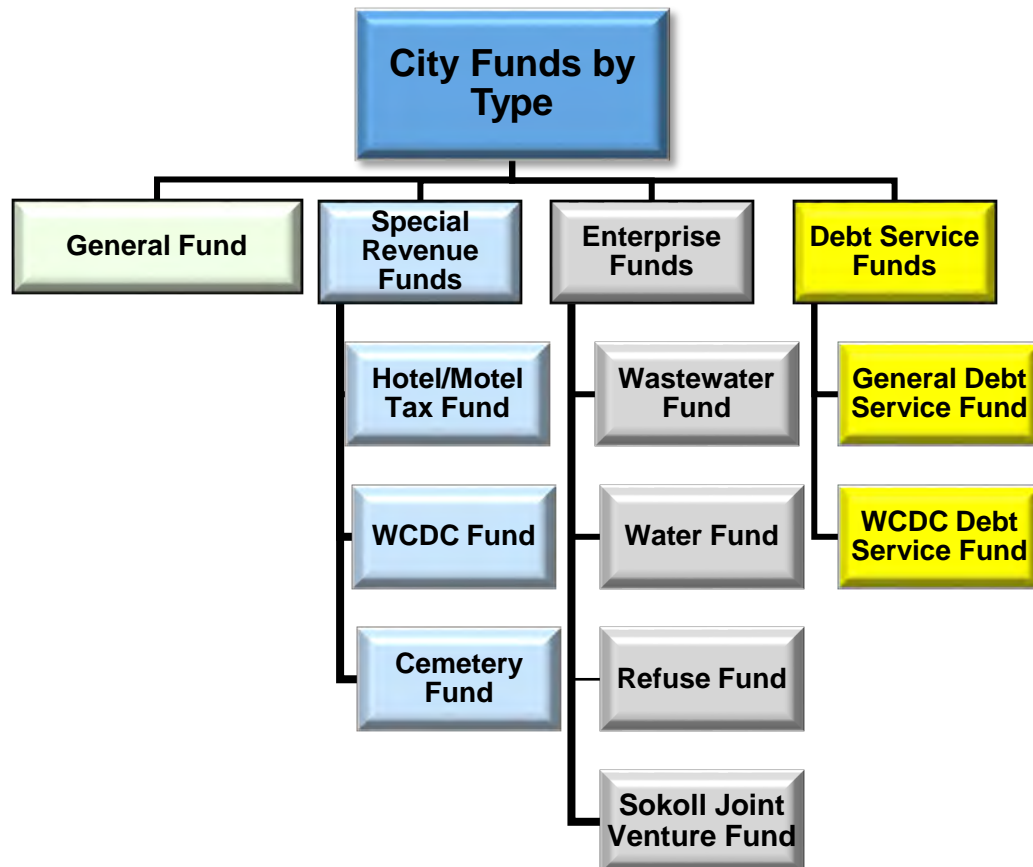
A description of each fund type can be found either at the beginning of a fund section and Special Revenue Fund descriptions can be found under their individual fund detail pages in the Other Fund section.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes most of the basic operating services such as police and fire protection, parks and recreation, library services, street maintenance and general administration.

Enterprise Fund – A fund used to account for operations financed and operated in a manner similar to private business enterprises in that they are self-supported by user fees. These funds use full accrual accounting.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes (e.g. Hotel/Motel, Waxahachie Community Development Fund, Debt Service Fund).

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.



FINANCIAL POLICIES & BUDGET PROCESS

This section outlines the City's financial policies, which provide guidelines for day-to-day planning and operating in the City's financial affairs. The financial policies are reviewed annually by staff and adopted by Council as part of the fiscal budget. Following the financial policies is an outline of the budget process, which includes the FY 2022 Budget Calendar.

FINANCIAL POLICIES

These draft policies are current guidelines and principals the City uses to develop, implement and monitor the City's budget and financial status, and have not been formally adopted by the City Council. Over the course of the next fiscal year, the city staff plans to formally take these policies before Council for consideration and approval.

BUDGET POLICIES

1. The City Council shall adopt a structurally balanced budget for the ensuing fiscal year pursuant to the prevailing state and local law. A structurally balanced budget is defined as recurring revenues funding recurring expenditures and adherence to fund balance policies. The total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund (prospective income plus cash on hand). Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. One-time revenues may be used to finance non-recurring expenditures.
2. The City Council may amend the budget once adopted, but shall not delete or decrease appropriations required for debt service and shall not authorize expenditures in excess of the total of estimated income plus funds available from prior years.
3. A five-year operating and capital plan expenditure plan shall be prepared and reviewed in conjunction with the annual budget process.
4. The City will follow all applicable state laws regarding the presentation and approval of the annual budget. This includes, but is not limited to:
 - a. Posting of the proposed budget on the City's Website; making the budget available at the City Secretary's Office; publishing notices of the budget and tax rate hearings in the newspaper; holding public hearings, approving ordinances to approve the budget and tax rate.
5. The City will follow all applicable local and state laws regarding the calculation and approval of Ad Valorem Tax rate. This includes, but is not limited to:
6. Utilizing forms prescribed by the State Comptroller's Office for the calculation of the truth-in-taxation voter approval rate and no-new-revenue rate; utilizing certified property tax rolls provided by the Ellis Central Appraisal District; posting of certain forms on the City's website; publishing

notices of the tax rate hearing in the newspaper; holding a public hearing; and considering and voting ordinances to approve the tax rate and ratify the revenue increase in the budget.

- a. In determining the City's debt service portion of the tax rate from year to year the City shall consider any applicable constitutional and state law requirements in addition to taking into consideration: (i) the amount of ad valorem tax debt coming due, (ii) future capital needs to be financed through debt, (iii) minimizing overall tax rate volatility.

7. The General Fund Transfer from the Utility Fund will incorporate a Franchise Fee, Payment in Lieu of Taxes, and reimbursement of General Fund expenses in support of the Utility Fund. The Franchise Fee will equal 4.0% of the Utility Fund's operating revenues. Payment in Lieu of Taxes (PILOT) will equal the value of the Utility Funds' assets multiplied by the City's tax rate. General Fund expenses in support of the Utility Fund will be calculated each year using a cost allocation model.

8. The City will seek to implement best practices related to the production of the annual budget document, including guidelines set forth by the Government Finance Officers Association (GFOA).

9. The adopted budget shall be monitored and reviewed throughout the year and a budget to actual report shall be presented to the City Council on a quarterly basis.

EXPENDITURE POLICIES

1. Use of Fund Balance/Working Capital/Retained Earnings: Fund Balance/Retained Earnings can be used for emergencies, non-recurring expenditures/expenses, or major capital purchases that cannot be accommodated through current year savings. Any use of fund balance should be accompanied by a supplemental appropriation formally approved by the City Council. Should such uses reduce balances below the level established as the objective for that fund, restoration recommendations will accompany the request/decision to utilize said balances.

2. Avoidance of Operating Deficits: The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end.

Corrective actions are listed below, and will be considered individually on a case by case basis:

- a. Reduce capital transfers for pay-as-you-go Capital Projects.
- b. Deferral of capital purchases and capital maintenance
- c. Reduce non-personnel operating expenditures
- d. Hiring freezes
- e. Freeze compensation adjustments
- f. Evaluate increased fees
- g. Lay-off employees
- h. Emergency use of reserves

RESERVE POLICIES

1. The City will maintain the General Fund unassigned fund balance at a level sufficient to provide for emergency expenditures and unanticipated revenue shortfalls. The City will maintain a fund balance at a minimum reserve level of 90 days (25%) of budgeted operations and maintenance

expenditures, excluding major one-time purchases. The right is reserved by the City Council to change the targeted reserve level by resolution, ordinance or budget adoption.

2. The City will maintain the Enterprise Fund (Water/Sewer Fund) working capital balance at a level sufficient to provide for emergency expenditures and unanticipated revenue shortfalls. The targeted reserve level will be a minimum of 90 days (25%) of budgeted operations and maintenance expenditures, excluding major one-time purchases. This amount is in addition to amounts that have been set aside or are being accumulated for Capital Expenditures.

3. The City will maintain the Waxahachie Community Development Fund (WCDC) fund balance at a level sufficient to provide for emergency expenditures and unanticipated revenue shortfalls. The City will maintain a fund balance at a minimum reserve level of 90 days (25%) of budgeted operations and maintenance expenditures, excluding major one-time purchases.

4. The City will set a debt service rate necessary to collect a full year's debt service payment on all outstanding and proposed debt. As a result, the General Debt Service fund will maintain a reserve that will typically be equivalent to three to six months of debt service payments.

FUND BALANCE CATEGORIES

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance – An accounting distinction is made between the portions of fund equity that are spendable and non-spendable. These are broken up into five categories:

1. Non-spendable fund balance – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.

2. Restricted fund balance – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.

3. Committed fund balance – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

4. Assigned fund balance – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

5. Unassigned fund balance – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Fund Balance Commitments - The City Council is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at the City's Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

CAPITAL EXPENDITURE POLICIES

1. Any item costing \$20,000 or more and having an estimated useful life of at least one year will be classified as capital outlay expenditures.
2. All capital assets shall be inventoried annually.
3. The City Council may issue bonds, certificates of obligation, warrants, or other evidences of indebtedness for the purpose of buying or constructing capital assets.

REPORTING POLICIES

1. The budget will be prepared in accordance with GASB (Governmental Accounting Standards Board) and GFOA (Government Finance Officers Association) guidelines. Copies of the budget will be available for public viewing at City Hall and on the City's website.
2. The Finance Director will present quarterly financial reports at City Council meetings.
3. An annual audit will be performed by an independent public accounting firm and the results of the audit will be summarized in the Annual Financial Report. This report will be presented to Council upon completion and will be available for public viewing.

GRANT POLICIES

1. The City shall apply for grants that are consistent with the Council priorities and adopted plans.
2. The City will conduct a single audit when federal or state awards in a given fiscal year exceed \$750,000.

BUDGET PROCESS

PREPARATION

Each year, the City of Waxahachie develops a balanced Operating and Capital Budget. The City operates in a fiscal year that begins October 1, and ends September 30. The process of developing the budget is a comprehensive effort that involves input from the Mayor and City Council, City Management, outside governmental agencies, and all City departments and offices. The process also provides residents an opportunity to speak on the budget during a public hearing held before budget adoption. On June 29, a budget work session was held to provide City Council an overview of the draft budget, including all major funds, proposed five-year operating and capital plans, major revenue sources, as well as an opportunity to discuss the proposed tax rate. On August 2, staff provided a budget update, including changes to the draft budget presented at the work session.

There are several major components to the process. Beginning in January, the Finance department begins work on the base budget for all departments. This includes removing non-recurring expenditures budgeted in the prior year, taking a snapshot of all personnel-related costs, updating salaries and benefits associated with Police and Fire civil service pay plans, and adjusting for known changes to occupancy charges such as gas, electricity and water costs.

During the spring, the Finance department meets with each department to review the budget calendar, provide instructions on the upcoming budget process, and help develop and review year-end estimates and budget proposals in preparation for meetings with city management. These budget proposals include adjustments to the base budget and service enhancements. Base adjustments are changes to the budget that would be needed to maintain the same service level into the next year. This would include known increases to existing contractual obligations. Service enhancements are improvements to an existing program, or a new program, that would enhance service delivery.

Beginning May, meetings are held with the City Manager and departments to review budget recommendations and service delivery plans. In June, Finance begins developing a five year forecast of revenues and expenses to include revenue projections and anticipated cost increases. The year-end estimate, preliminary budget, and forecast are provided to City Council during a June budget work session. In July, staff works closely with the County Tax Appraiser and Tax Assessor to calculate the Truth-In-Taxation tax rates, and associated property tax revenue.

In early August, staff provides an update to the City Council on the preliminary proposed budget and receives feedback before formally presenting a Proposed Budget.

ADOPTION

The Proposed Budget and Tax Rate is presented to City Council in August and is made available on the City's website and City Secretary's Office. A notice of the tax rate and upcoming public hearings are also placed in the newspaper. A public hearing is held before the final budget and tax rate are voted on by the City Council in September.

IMPLEMENTATION

The fiscal year begins October 1. The adopted budget document is compiled and made available online, at the City Secretary's Office, Ellis County and will be submitted to the Government Finance Officers Association (GFOA) for review in consideration for the Distinguished Budget Presentation Award.

As part of the ongoing review and monitoring of the budget, the finance department provides quarterly financial reports to City Council. In November, the City will begin the prior year financial audit, followed by the presentation of the preliminary year-end financial report to City Council in December.

BUDGET AMENDMENT PROCESS

Amendments to the budget can be made after adoption. According to City Charter Section 5.15, Transfer of appropriations, the Council may by ordinance, transfer part or all of any unencumbered appropriation balance from one department, office or agency to another.

Department directors may request a line-item adjustment, if it does not change the total dollar amount of the departmental budget and is approved by the appropriate level of City management.

YEAR-END PROCESS

After the fiscal year is completed, the city contracts with an independent auditor to review the city's financial statements. The auditor will review expenditures, revenues, and fund balances to ensure that all are accurate. Upon completion of the audit, the Annual Financial Report is published and presented to the City Council.

CITY OF WAXAHACHIE

FY 2022 BUDGET CALENDAR—MAJOR MILESTONES

Preparation	January - February	Finance develops base budget (remove one-times, take personnel snapshot) and begins developing planned line items.
	February 25	FY 2022 Budget Kickoff: Finance department distributes calendar, proposed budget worksheets, and instructions to Department Directors.
	March 1 - March 26	Departments develop budget proposals and submit to Finance.
	March 2, 11, 19	Optional Budget Training
	April 5 - April 16	Finance meets with departments to discuss the base budget and budget proposals.
	April 12	Finance takes Personnel Snapshot
	April 12/13	City Council Retreat
	April 16	Finance closes the March monthly finances for six month year-end estimate.
	April 19 - April 30	Departments develop year-end estimates and submit to Finance.
	May 10 - May 28	Meetings with City Manager to review budget recommendations and service delivery plans.
	June 1 - June 25	Development of Draft Budget. Finance sends department pages with goals and performance measures for review.
	June 29	City Council Budget Workshop
	July 9	Department pages with goals and performance measures due from Departments.
	July 12 - August 6	Development of proposed budget using input from City Council retreat.
Adoption	July 25	Tax Roll Certification Chief Appraiser official date for certifying tax roll.
	End of July	Calculation of No New Revenue and Voter Approval Tax Rates.
	August 2	City Council Budget Update Presented by Staff
	August 6	Proposed Budget made available on the City's website and City Secretary's Office.
Implementation	August 16	Vote to consider Proposed Tax Rate (must be recorded for tax hearing notice).
	August 31	First Reading of Budget and Tax Rate Public hearing for budget. Action includes scheduling and announcing meeting to adopt tax rate.
	September 7	Final reading; Adoption of Budget and Tax Rate.
Implementation	October 1	Fiscal Year begins.
	October / November	Publish final FY 2022 Adopted Budget.
	November	Submit budget document to Government Finance Officers Association (GFOA) for consideration of Distinguished Budget Presentation Award.
	November 23	Begin FY 2021 audit.
	December	Presentation of preliminary unaudited year-end financial report.



BUDGET MESSAGE

INTRODUCTION

HONORABLE MAYOR AND CITY COUNCIL,

Each year the City Manager is required, per the City of Waxahachie's Charter, to submit a budget to the City Council for consideration. The budget must be balanced, provided to the City Secretary, posted for public hearings, and eventually adopted by the City Council. The budget which follows has met all requirements of the State of Texas and the City Charter, and represents the final adopted annual City budget for Fiscal Year 2021 – 2022.

The City budget is the culmination of months of work and preparation, at the direction of the City Council, by the City's incredibly talented and dedicated staff, and it is focused upon outstanding service delivery and excellent stewardship of tax and rate payer funds. Each year, with the significant influx of growth within our community, the demands of the City continue to grow, and consequently, as does the size and complexity of our budget. I believe the Fiscal Year 2021 – 2022 budget meets the expectations of our growing City, and it is with a tremendous sense of pride I present this year's budget.

Given that the City's annual budget is inherently complex, as it consists of multiple sources of revenues, funds, and a multitude of regulatory requirements, the intent of this document is to simplify the budget. This provides our residents with an easy to understand guide to the City's anticipated funding and spending plan. As such, the purpose of this letter is not to provide intricate details of each and every fund within the City's budget, as it would over complicate this document and dilute its intent. Rather, the focus will specifically be on the larger funds and major planned initiatives. However, details associated with the smaller funds (e.g. TIRZ, Airport, and Refuse) can be found within the full budget document attached to this letter, or within the City's Annual Financial Audit Report.

Beyond the larger funds, which often serve as the financing source for critical capital projects, the budget is also comprised of Certificate of Obligation bond debt. This debt is a primary funding source for various capital projects. It is important to note, however, that these bond funded projects do not appear in line item format within the budget.

Rather, they are included as annual debt service within the Interest and Sinking Fund. You will find a complete list of these projects immediately following this letter as these initiatives were approved for funding in late FY 2021.

The remainder of this document will provide an overview of the projected year-end budget figures for Fiscal Year 2020 – 2021, and the overall adopted budget for Fiscal Year 2021 – 2022. This includes specific details associated with planned service enhancements, staffing additions, and capital projects. The final numbers presented herein may ultimately be adjusted slightly due to final year-end expenditures and/or updated revenue figures. I will also identify trends that may aid in providing broader context in how the City’s budget compares to prior years and peer municipalities.

The budgeting process is ever-changing, and is continually modified in an effort to meet the expectations of our residents, and to anticipate future infrastructure and operational needs. The creation of both a Five Year Capital Improvement Plan and a Five Year Operating and Maintenance Plan are both outgrowths of the evolution of the City’s budget.

FY 2021 BONDS	PARKS		\$1.5M
	FIRE		\$6.2M
	STREETS		\$4.1M
	WATER		\$11.4M
	WASTE WATER		\$12M
	CITY FACILITIES		\$7.5M

In conjunction, these five year outlook documents make up the most significant portions of the new capital and new reoccurring operating expenses included within the Fiscal Year 2021 – 2022 budget.

The most significant remaining portion of the budget is made of ongoing operations and maintenance expenditures. These are considered core operating costs, which fund the basic day-to-day essential operations of the City. These costs are comparable in nature to the expenditures from the prior fiscal year for a similar level of service. The creation of the five year plans, which is reviewed at various times throughout the year by the City Council, has allowed both the staff and the City Council to focus more on modifications to core operating costs and service enhancement requests throughout the budget process.

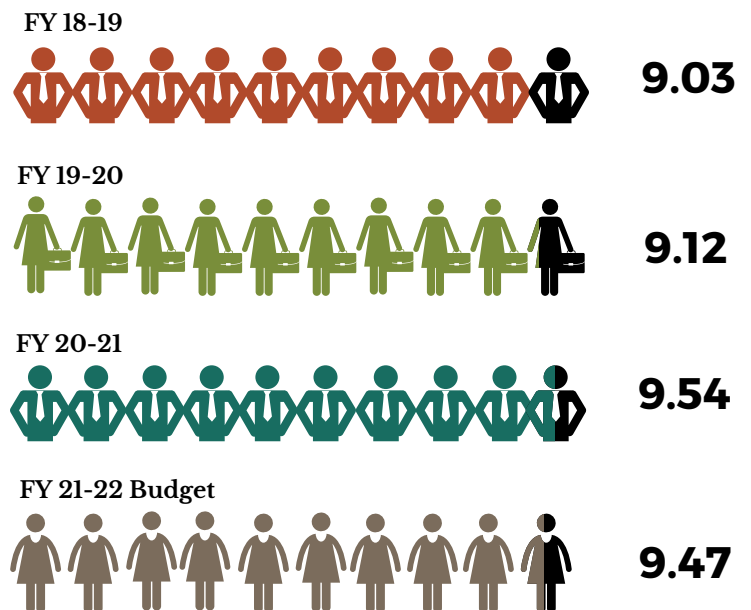


The Fiscal Year 2021 – 2022 budget is centered on the priorities and direction of the City Council. The budget carries forward a continued focus on prioritizing public safety, improving aging roadway, water, and sewer infrastructure, strategic quality of life capital projects, managing growth, and ensuring adequate staffing levels are in place to meet the increased needs of the community. I feel strongly the initiatives included within this budget will continue to make Waxahachie a desirable place to live, work, and play.

2020-2021 IN REVIEW

Fiscal Year 2020 – 2021 was largely characterized by growth and financial recovery from the COVID-19 pandemic. Steady population increases continued to be a trend for Waxahachie. In Fiscal Year 2020 – 2021, the City’s population is estimated to have grown by 3.9%. This represents the fifth consecutive year the City’s population has increased by at least 3.4%, and the average growth over that same period has been 4.2%. While Fiscal Year 2019 – 2020 saw some of the City’s financial projections missed, Fiscal Year 2020 – 2021 saw significant growth in many areas. The remainder of this section will summarize the major highlights and figures from the previous fiscal year.

STAFF PER 1,000 RESIDENTS

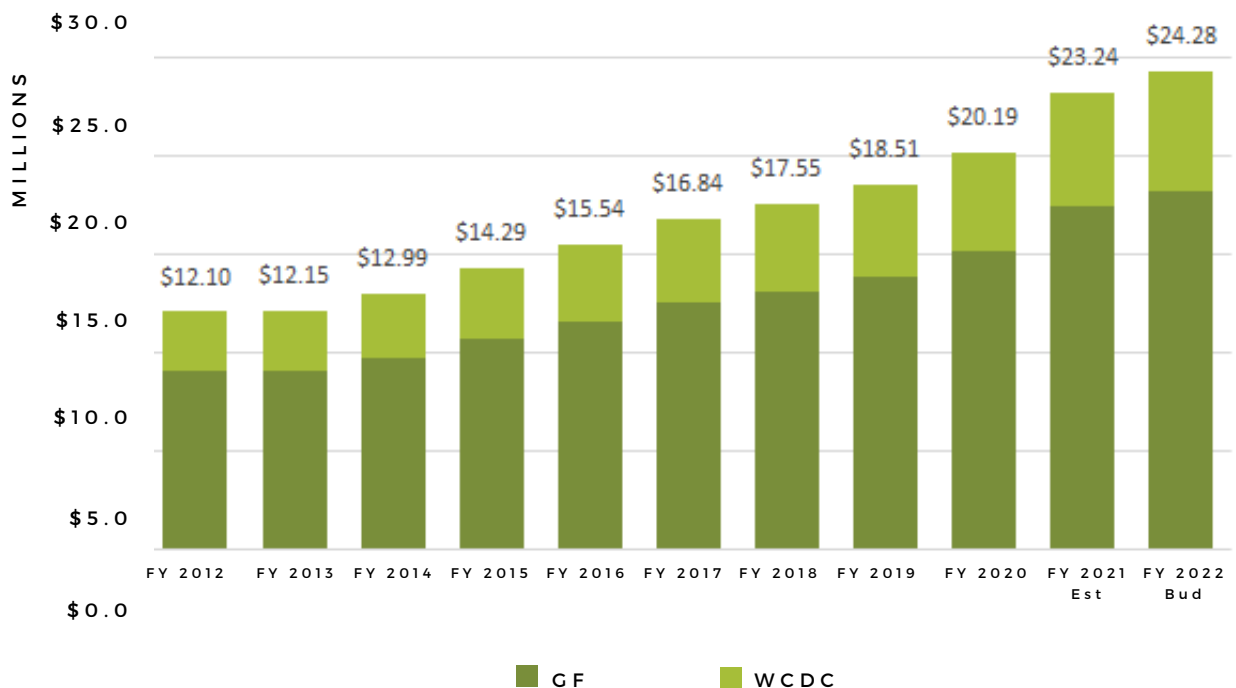


GENERAL FUND

The City of Waxahachie was much more fortunate than many other municipalities across the State, as its budget, when taken as a whole, was only mildly impacted by COVID-19. This is largely due to Waxahachie’s strong and diverse local economy, and conservative budgeting practices. Nevertheless, there were certainly budgetary impacts, in particular to the General Fund, with sales tax, building and trade permit fees, and municipal court fees seeing significant reductions over prior years. However, as stated above, Fiscal Year 2020 – 2021 saw a strong financial recovery for the City, and growth largely across the board within the General Fund.

Sales tax, the City’s second largest revenue source, in particular saw significant increases over Fiscal Year 2019- 2020. In fact, end of year estimates indicate that sales tax revenue for Fiscal Year 2020 – 2021 is projected to be approximately 15.1% greater than the prior fiscal year, as indicated by the chart below. While staff did anticipate some growth over the previous fiscal year as the economy recovers from the pandemic, revenue increases in this area even outpaced staff’s estimates, by 21.7% for Fiscal Year 2020 - 2021. Significant anticipated sales tax growth was a trend across the State, with municipalities seeing an average increase in revenue of 13.88%.

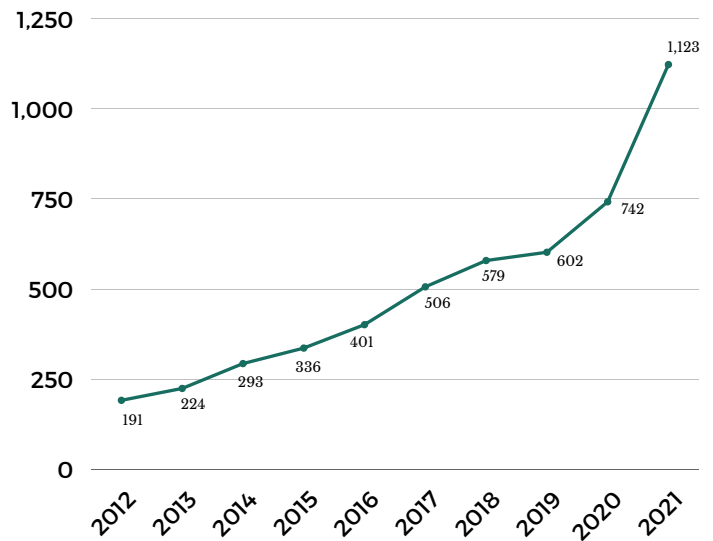
ANNUAL SALES TAX



The new construction market is another area within the General Fund that saw a substantial rebound for Fiscal Year 2020 – 2021. Building and trade permit fee revenue experienced a record year, with a total revenue number of \$2,692,000. This is an increase of 86% in comparison to Fiscal Year 2020 – 2021. As represented in the graphic below, the end of year estimate for new single family home construction is over 1,100 permits for Fiscal Year 2020 – 2021. This figure represents a staggering 51.3% increase in the number of permits issued over the prior year.

The City’s design standards and regulations have also help to ensure that quality of new construction continues to stay high, resulting in a strong tax base for the community. As such, property values remained strong in Fiscal Year 2020 - 2021, with the average value of a new single family home coming in at \$352,955. With a continued rise in construction costs coupled with heavily amenitized subdivisions, as required by the City’s zoning ordinances, staff anticipates continuing to see a rise in new home values. Furthermore, with the significant increase in permitting numbers, a commensurate population increase is likely forthcoming. This growth will ultimately result in a growing certified property tax roll, as provided by the Ellis County Appraisal District.

SINGLE FAMILY BUILDING PERMITS ISSUED



The certified tax roll for Fiscal Year 2020 – 2021 has increased by 11.1% when compared to Fiscal Year 2019 – 2020. Much of these increases are the result of new construction, which has been added to the tax rolls. These new improvements are important, as new construction tax base growth is not capped at 3.5% as it is for existing property values under the provisions of Senate Bill 2.



In sum, it is estimated that the General Fund will end Fiscal Year 2020 – 2021 with total revenues in the amount of \$52,824,951 and total expenditures in the amount of \$46,488,908. This will leave the City’s unrestricted fund balance for the close of the year at \$31,243,873. Beyond funding the day to day operations of the City, Fiscal Year 2020 – 2021 also saw a continued commitment to the Five Year Capital Improvement Plan with the issuance of over \$43,000,000 in bond funding. Of this amount approximately \$19,000,000 was attributed to the General Fund. Funding included the construction of, and an engine for, Fire Station Number 4; partial funding of the Development Services Building (City Hall Annex); corridor construction of Graham Street and Chiles Street; and professional engineering services for University Avenue.

WATER, WASTEWATER AND SOKOLL WATER PLANT FUNDS

As a reminder, the City operates two water treatment plants to serve its customers; the Howard Road and the Robert W. Sokoll Water Treatment Plants. As each facility is its own stand-alone operation, with varying revenues and expenditures, the City has two separate water-related funds. The Water Fund is associated with the Howard Road Plant, and the Sokoll Fund is associated with the Sokoll Water Plant.

As with prior years, the Water Fund continues to perform well. The adopted water revenue budget for Fiscal Year 2020 – 2021 proved to be very accurate, with year-end revenue estimates coming in at only 1.6% over the adopted budget.

As with revenue, year-end expenditures are anticipated to come in at approximately \$30,000 below the adopted budget. Given that the budgeted revenue for Fiscal Year 2020 – 2021 was over \$15,000,000 and the budgeted expenditures were over \$13,000,000, staff’s projections proved to be very accurate.

As with the General Fund, the Water Fund also saw a continued emphasis on the implementation of the City’s Five Year Capital Plan, with over \$5,700,000 in bond funding issued in Fiscal Year 2020 – 2021 for water system maintenance related projects.



17,310 ft.



The bonds will provide funding necessary to continue moving forward the City’s focus on improving aging infrastructure with construction or engineering dollars being allocated for water line rehabilitations on Martin Luther King Jr. Boulevard, Perry Street, East Ross Street, and Oldham Avenue. Funding was also provided for dredging activities within the channel at Lake Bardwell, as well as various improvements and rehabilitation efforts at the Howard Road Water Plant.

The Robert W. Sokoll Water Treatment Plant is a joint venture with the Rockett Special Utility District (Rockett SUD), and by its nature is intended to “break even” each year. Only its partners (the City of Waxahachie and Rockett SUD) are customers, and operational costs are shared proportionally based on each partner’s utilization of the Plant. Capital costs and associated debt services are split 50/50 between the City and Rockett SUD. The 2020 – 2021 Fiscal Year budgeted operational expenditures were slightly over \$2,000,000. Actual year-end expenditures were \$1,876,460 or 8% below budget. This budget also included nearly \$900,000 in plant improvements that were beyond standard “core” operating expenses.

For Fiscal Year 2020 – 2021 the City of Waxahachie’s Sokoll Water Treatment Plant utilization rate remained at approximately 25% of the water produced, and is therefore responsible for the commensurate share of the operating costs.

Staff anticipates the Wastewater Fund will bring in \$574,640 in additional revenue compared to the adopted budget figure of \$10,964,900. Current year-end estimates place expenditures approximately \$250,000 above the adopted budget, at \$10,418,169. As with the past several years, the Wastewater Fund includes funding to aggressively pursue the rehabilitation of aging infrastructure and the reduction of sanitary sewer overflows within the collection system. Bond funding associated with the Five Year Capital Improvement Plan also provided additional funding for sewer line rehabilitation as well as engineering for the expansion of the Lower Mustang Creek Lift Station.



Beyond the initiatives outlined above, nearly \$9,500,000 in bond funding was authorized for the implementation of a smart water meter program for the City. This project will provide for the replacement of over 14,000 water meters with new ultrasonic technology that will more accurately measure water consumption throughout their useful life. In addition, City staff will no longer have to perform manual meter reads, which prevents the need to add additional personnel for the reading of meters. The new meter program will also provide a new software package, which will enable customers to have real time access to their water consumption and receive notifications of possible leaks. The debt service associated with this project will be shared across both the Water (60%) and Wastewater (40%) Fund, as revenues for both are based upon total water consumption.

WAXAHACHIE COMMUNITY DEVELOPMENT FUND

As the Waxahachie Community Development Corporation (WCDC) is primarily funded through $\frac{1}{2}$ cent of the local sales tax, it was one of the funds most impacted by the Coronavirus pandemic. However, as local sales tax revenues have recently seen significant growth, the WCDC Fund has made more than a full recovery in Fiscal Year 2021 – 2022. Year-end estimates place revenues \$930,071 above the adopted budget of \$5,435,501, which represents a 17% increase for the year.

Reserves for the WCDC Fund is approximately \$2,586,481, which is a sufficient fund balance. With that said, it is important to note that although the WCDC often issues debt in conjunction with the General Fund and has multiple instances of cooperation with the General Fund, it is critical for it to maintain its own level of reserves, as it is a separate legal entity. As such, this fund customarily maintains at least 95 days of operating costs as its reserve balance. This equates to approximately \$1.2M. These funds are included within the aforementioned fund balance figure.



While the WCDC was originally created to fund the Sports Complex and Civic Center, in recent years strong sales tax revenues have allowed the Fund to contribute to these and other quality of life initiatives throughout the City. Fiscal Year 2020 – 2021 was no exception to this, with the WCDC contributing to site preparation of the City owned property along Highway 287, the purchase and implementation of room design software for the Civic Center, renovations to the Wags-A-Hachie dog park and associated parking lot, replacement and additional purchases of Christmas light decorations, irrigation and beautification of Park School House and Broadhead Road medians, and the installation of three synthetic infields at the Sports Complex. In addition, the WCDC provides funding for the Beautification Department and portions of the on-going operational costs of Railyard Park.

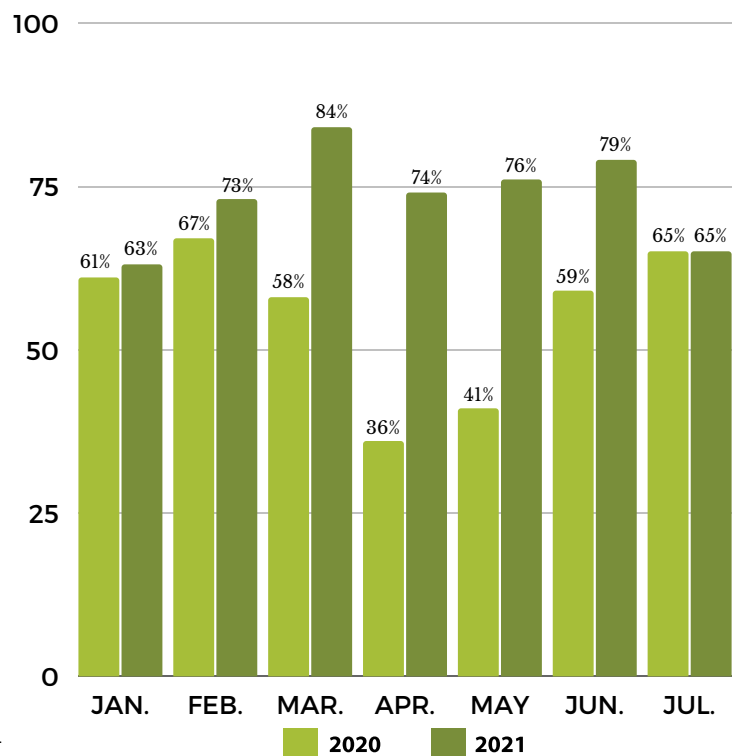
HOTEL/MOTEL TAX FUND

The Waxahachie Convention and Visitors Bureau (“CVB”) is funded entirely through the collection of Hotel/Motel Occupancy Tax (“HOT tax”). In total, 75% of the HOT tax is utilized to fund the CVB, with the remaining 25% being shared amongst 8 local Art Council organizations. Historically HOT tax revenues have maintained a positive course, however COVID-19 resulted in a significant reduction in hotel bookings. As such, the CVB funding saw a substantial drop in funds.

As with many of the other funds, the Hotel/Motel Tax Fund has seen a steady recovery in revenues, with year-end figures for Fiscal Year 2020 – 2021 returning to 15% above the adopted budget estimate. As this fund remains volatile to the tourism market, budgets have been set conservatively as the future of the pandemic remains uncertain.

Year-end expenditures also outpaced the beginning fiscal year budget by 2.6%. The original budget for FY 20-21 anticipated to draw down the fund balance by \$87,000, stronger than anticipated revenues required it only be reduced by just under \$14,000.

HOTEL/MOTEL OCCUPANCY RATES



2021-2022 BUDGET YEAR HIGHLIGHTS

The Fiscal Year 2021 – 2022 is once again built upon the priorities of the City Council and the needs of the community, with a continued focus upon:

- Infrastructure Improvements
- Public Safety
- Managing Growth
- Attracting and Retaining the Best Personnel
- Quality of Life Initiatives

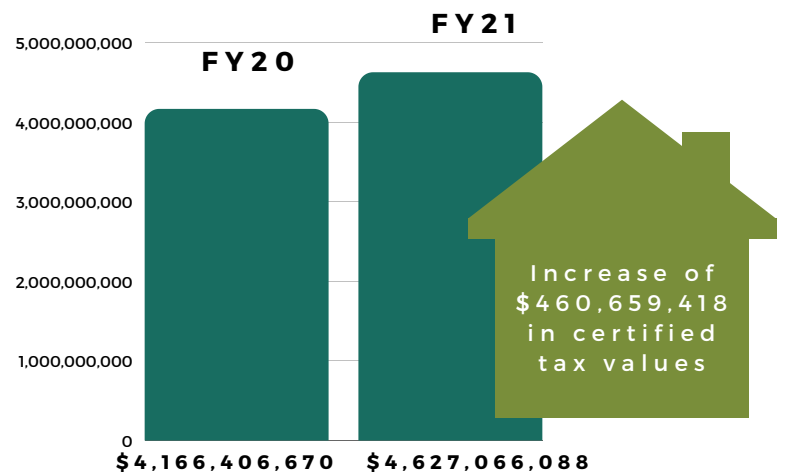
FY21-22 PRIORITIES



GENERAL FUND REVENUES

The City of Waxahachie is fortunate to have a number of strong and diverse revenue sources to fund its operations. This diversity of funding provides for an excellent financial foundation; as a decline in one or more revenue streams, may be offset by growth in other sources of funding. As with previous years, ad valorem taxes continue to serve as the City’s largest revenue source, representing 43.78% of the anticipated General Fund revenues for Fiscal Year 2021 – 2022.

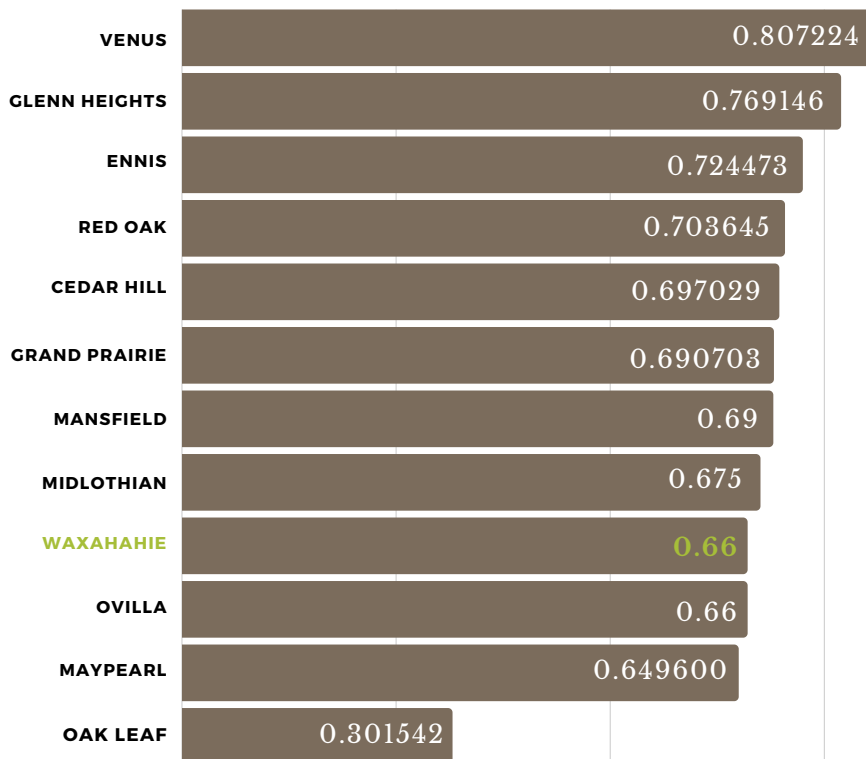
PROPERTY VALUES



The ad valorem tax is based on a rate of \$.66 per \$100 valuation, against the certified property tax roll of appraised property values within the City. As a reminder all property values are provided and determined by the Ellis Central Appraisal District. The 2021 Certified Taxable Value is \$4,627,066,088, and of this value approximately 10% is Frozen Taxable Value. Fiscal Year 2021 - 2022 represents the second consecutive year that the ad valorem rate has been set at \$.66. For the ten fiscal years prior to this, the City’s property tax rate remained at \$.68 per \$100 valuation.

The property tax rate is often a topic that receives a great deal of attention throughout the budget process, as it is one of the primary sources of revenue for the City. It is also the revenue source that our residents often feel most directly impacted by. As such, it is critical to consider the tax rate not just in relation to the establishment of the City’s budget, but also in the context of the tax rate neighboring municipalities have established within their communities. The tables illustrated below provides the tax rates established for all full-service cities within Ellis County, as well as our most comparable cities for Fiscal Year 2021- 2022.

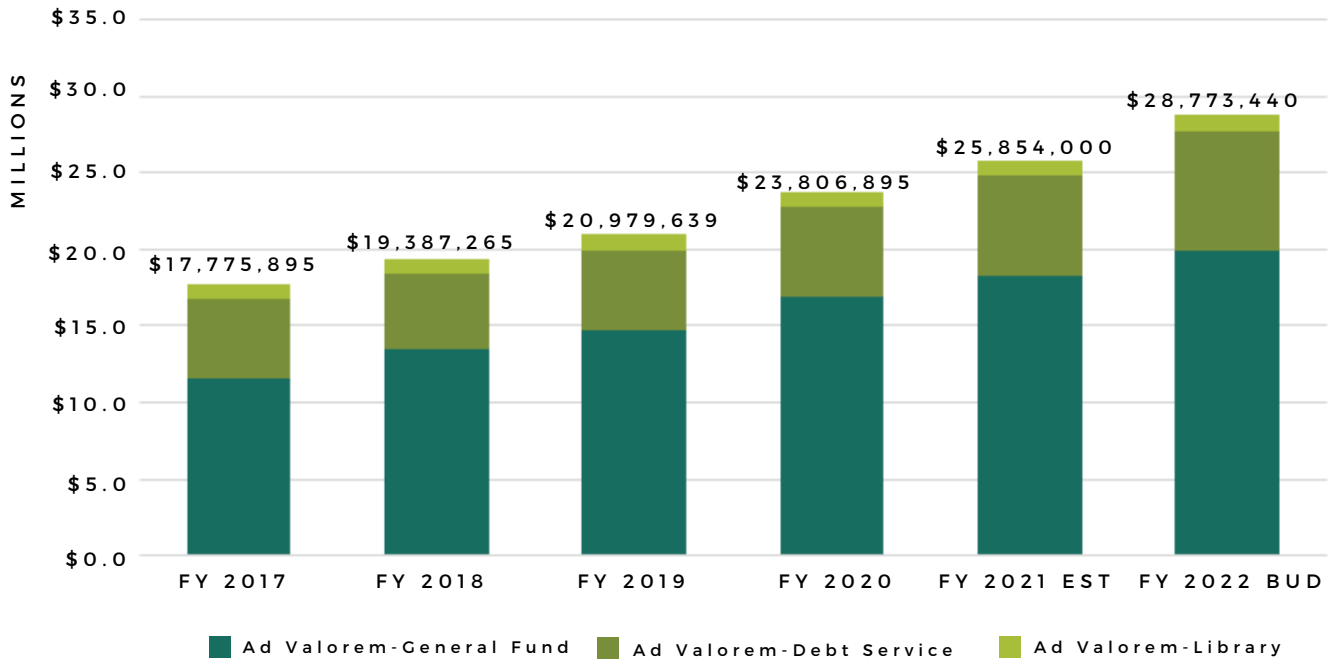
CITY TAX RATES WITHIN ELLIS COUNTY, FY 2022



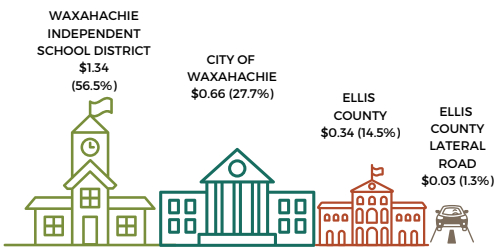
COMPARABLE CITY TAX RATES, FY 2022



AD VALOREM TAX REVENUES



CITY OF WAXAHACHIE FY 21-22 BUDGET IN BRIEF



Did You Know...

The total tax bill for a Waxahachie property owner includes the City, County, and Independent School District.

MAKE SENSE OF EACH DOLLAR

For Every Dollar of City Revenues...



GENERAL FUND REVENUE SOURCES



CAPITAL PROJECTS

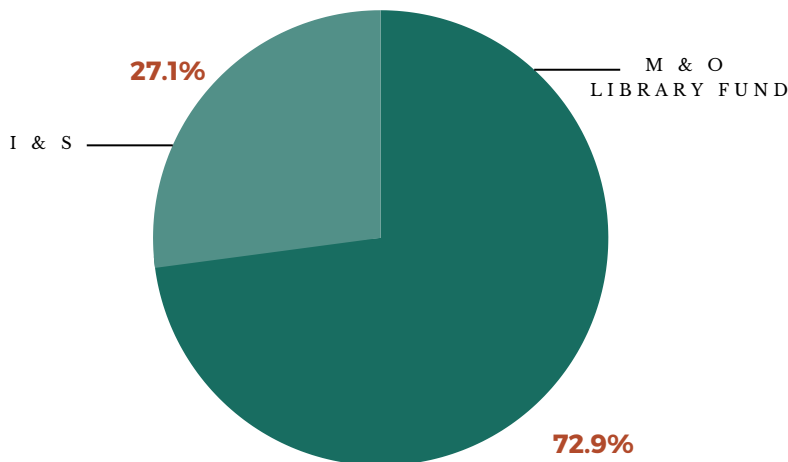
- 5,450 ft. of corridor rehabs
- 11,200 ft. of sidewalk rehabs
- 22,500 ft. of new sewer line added
- 17,310 ft. of water line rehabs planned
- City Hall Annex
- Lions Park Masterplan
- Significant Parks Improvements
- Erosion Control at Rogers St. Pedestrian Bridge



The tax rate is comprised of three separate components: 1) the Maintenance and Operation (M&O) portion, 2) the Interest and Sinking (I&S) portion, and the 3) Nicolas P. Sims Library portion. Each of these portions, collectively, represent the City's property tax rate. With the recent passage of Senate Bill 2, the State Legislature imposed a 3.5% cap on existing revenue in the M&O portion of the rate. Said differently, aside from property tax revenues resulting from new values, the M&O portion of the tax rate must be set at a level to not yield more than 3.5% more revenue than the previous year. Anything above this rate would result in the requirement of gaining voters' approval.

The current year budget is built with the following assumptions in rate: the M&O rate makes up .48110 of the overall .66/\$100 valuation. This equates to 72.9% of the overall rate (and includes the Library's portion). While the I&S portion of the rate is set at .17890 or 27.1% of the overall tax rate. While this adopted rate provided additional bonding capacity this year, it also allowed the City to remain under the 3.5% rate cap for its Maintenance and Operations.

TAX RATE COMPONENTS



The next largest source of General Fund revenues comes from the collection of local sales taxes. While sales revenues have exceeded staff's expectations during and while coming out of the pandemic, a more conservative projection rate has been used in building this year's budget. The double-digit sales tax receipts are not expected to be maintained month-over-month during the next Fiscal Year. Instead, staff utilized an anticipated sales tax increase of 4.5% over FY21 year-end figures. This equates to an anticipated \$18,331,500 revenue in total sales and use taxes.

As noted previously, one of the strongest performing revenue streams for the City this past year was related to the permit fees collected from the issuance building-related permits. This sector exceeded expectations last year and the local economy outlook remains strong. Given this, anticipated revenues are essentially on-par with those collected in FY21 at just over \$2.7M. Franchise fees are slated with a modest increase of 2.3% and other various revenues and administrative transfers remain relatively flat from last year.

GENERAL FUND EXPENDITURES

Several years ago the City began utilizing a five-year outlook approach to budgeting, in particular with new capital and operating requests. These would include everything from large capital expenditures and projects, replacement equipment, as well as forthcoming staffing needs. This approach has provided a much more focused context for considering these needs. With the majority of the budget consumed with "core expenses", that is, those expenditures that are necessary to simply maintain the same level of service as the previous year, Council and staff are able to focus deliberations on what new service level enhancements should be included in the budget.

This year "core expenses" made up nearly \$42.5M. The remainder of available sources (nearly \$10M) were then scrutinized as to how best be utilized in meeting the needs of our growing community. As with most budgets, the needs always seem to outpace the available funds and consequently, requests must be prioritized with some being eliminated. While you will find a complete detailed list of the service enhancements approved with this year's budget as an attachment to this document, the following narrative is being provided to highlight some of the more notable funded initiatives within the 2021-2022 adopted budget.

ALL DEPARTMENTS

Once again, the City Council has emphasized the importance of retaining and attracting the very best personnel possible with including a 1.5% cost of living adjustment (COLA) in this year's budget. This increase applies across all City departments and is intended to provide staff with the ability to maintain its purchasing power while adjusting all pay scales to remain competitive in a challenging labor market. In addition, non-Civil Service employees will be eligible for a merit-based increase midyear as a part of the performance review process. On average, this would equate to a 3% increase. Again, City Council and management recognizes the incredible talent and dedication of the City staff, especially during a particularly challenging pandemic year; this is reflected with the budgeted salary increases provided.

The largest enhancement within the budget is partial funding for the new City Hall Annex Building. The Annex will be located across the street from City Hall and will house the entire development services team. This will further the City's priority of customer service being paramount to who we are as the development community will have access to a "one-stop shop" for all their development project needs. With \$7M included in the operating budget, a large portion of this long-anticipated capital project is being paid for with cash. This exciting new facility is expected to be completed in Q4 of 2022.

Another notable project that benefits all departments is the City's continuing commitment to growing its internal fiber network. This year is similar to the past several and includes \$150,000 to expand the reach of its network to include City facilities that are located further out from the City's core. The goal is to provide fiber connectivity to all City-owned facilities. Additionally, this past year the City and the Waxahachie Independent School District entered into an Interlocal Agreement that provides for shared use of both entities' fiber network. This has already proven to provide a cost-effective way to maximize our citizens' tax dollars in meeting the growing dependence on reliable high-speed internet service for both the City and the ISD.



POLICE DEPARTMENT

Last year, the Police Department was deferred on a number of staffing requests given the economic uncertainty caused by the pandemic. This year a number of positions are being added to this department to maintain Council's priority of providing for a safe community. Four new police officer positions are being added as well as two new 911 dispatcher positions. Both of these additions will enhance the City's ability to respond to calls, minimize response times and maintain a visible presence throughout our growing community.

In addition to the positions noted above, the PD also has funding allocated to add a resource to respond to calls that involve a person with mental challenges. With a growing City, the diversity in the nature of calls for service has also been growing as well as such cases involving mental illness. We are calling this resource a "Crisis Response Specialist" and they will be trained as a specialist in the field of mental illness and allow our team to most appropriately respond as instances dictate.

The Police Department is also being provided funding to purchase five replacement Tahoe vehicles to maintain a vehicle rotation plan that assures our team has reliable units at their disposal. This level of replacement vehicles is anticipated for the next several years until an adequate inventory of dependable vehicles can be established.

FIRE DEPARTMENT

For the past three years, the Fire Department has been provided funding to hire three new firefighters each year in anticipation of the construction and opening of Fire Station #4. This year, the final installment of 3 new firefighters is included within the budget. It should be noted, that two of the years, the City was fortunate enough to be awarded SAFER (Staffing for Adequate Fire and Emergency Response) Grants to help defray a portion of the cost of hiring these new personnel. With these final three firefighter positions, the department is able to fully staff the new station without need of additional personnel. The \$5,250,000 fire station funding was included in the FY2020-21 bond sale. The station is currently under design and construction is anticipated to begin early next year. And in conjunction with the opening of the new station, a new fire engine was also funded through the recent bond sale.

PUBLIC WORKS & STREETS DEPARTMENTS

The City's Streets Department depends heavily on its equipment to maintain the City-owned streets, drainage systems and rights of way. We have historically spent sizable sums procuring and replacing heavy equipment they require, including street sweepers, backhoes, loaders, dump trucks and the like. The Texas sun takes its toll on these pieces of equipment when they are stored outside. As such, funding is once again being provided to expand the sheds to protect this important equipment. Additionally, the common building space used by the department is being updated and expanded to meet the growing needs of this department.

The Streets Department also has a number of major capital projects in the plans for the coming year. And as has become customary, a portion of the recent CO bond sale included their required funding. The projects included \$3.2M for the reconstruction of both Graham and Chiles Streets (complete corridor enhancement) and engineering funds for University Street.

With the unprecedented growth that we have experienced, continue to experience and anticipate in the future, additional personnel in Public Works is deemed essential. In order to better keep up with and manage the variety of large-scale infrastructure improvements, an Inspection Supervisor position is included in this budget. Also, with the number of infrastructure projects being submitted for review as well as the growing need to perform some design work in-house, an Engineer-in-Training position has been included.



PARKS DEPARTMENT

The Parks Department requested and was approved for a number of smaller park enhancements, including erosion control improvements, maintenance to the Rogers Street Historic Bridge and to the George Brown Park Splash Pad, as well as several other maintenance items throughout the City's park system. Again, a complete list of these projects can be found in the back of this letter. In addition, the Parks Department will receive new and replacement equipment needed to continue to provide high-quality maintenance to our various park facilities. Funding has been included to begin a park master planning effort for Lions Park. With anticipated future expansion of the City's adjacent Wastewater Plant and likely relocation of both the gun range and Animal Services facility, a focused planning effort related to this large park land seems prudent.

In addition, City Council allocated \$1.5M in the recent bond sale to provide for future park improvements. And while the exact improvements to implement have not yet been identified, with the recent completion of the Lake Parks Masterplan, a related project would seem to be a likely candidate.

PARKS & RECREATION

20
TOTAL
PARKS

\$1.5
MILLION
IN PARKS
IMPROVEMENTS

\$50,000
LIONS PARK
MASTERPLAN

\$120,000
EROSION CONTROL
AT ROGERS STREET
PEDESTRIAN
BRIDGE



176
TOTAL ACRES
OF PARKS

SENIOR ACTIVITY CENTER

The Senior Activity Center is one of the more heavily utilized city-run facilities as it provides a fun and healthy place for our community's seniors to fellowship and recreate. This year, funding has been earmarked to renovate a portion of the parking lot, provide another phase of HVAC change-outs, and replace a couple pieces of exercise equipment that have passed their useful life.

WATER AND WASTEWATER FUNDS AND SOKOLL WATER TREATMENT PLANT FUND

The FY2021-22 Budget maintains the current water and wastewater usage rates. Between the aforementioned AMI (automated meter) project and the increased accuracy along with the current projected new customer growth trends, staff and Council felt maintaining the existing rate structure was feasible this fiscal year to meet anticipated operational costs. Water Fund revenues are projected to increase just under \$650,000 or nearly 4.2% over the FY2020-21 year-end figures. Although revenues are projected to increase, so are the corresponding anticipated expenditures- predominantly in the Fund's debt service lines. The net result is a budgeted net positive to the Fund's year-end fund balance of \$242,006 (after transfers).

The City's Wastewater Fund also anticipates an increase on the revenue side in the amount of \$314,340, which equates to a 2.7% increase in revenues over year-end figures from the year prior. Much like the Water Fund, there is also a healthy increase in anticipated expenditures stemming largely from an increase realized in debt service obligations. Again, this is the result of shouldering forty percent (40%) of the cost (debt) burden of the water meter automation project. The year-end net positive of revenues over expenditures is \$218,809 (inclusive of Fund transfers).

The Robert W. Sokoll Water Treatment Plant is again a joint partnership with Rockett Special Utility District. And by design it is to break even each year with each partner (the City and Rockett SUD) bearing responsibility for the costs associated with the portion of water received from the Plant. Currently, the City anticipates receiving 25% of the water produced by Sokoll into its system for sale to its customers. As such, 25% of the cost burden of plant operating costs are the responsibility of the City. Conversely, Rockett SUD anticipates taking 75% and therefore will be invoiced for 75% of the costs to run the plant. Per the originating agreement, Plant capital costs are shared 50-50 between the two entities. Total Sokoll Fund revenues for FY2022 are projected to increased almost \$720,000 or 14% to \$5,700,000. This increase is directly related to the anticipated amount of water each partner expects to use, the on-going debt payments, and each's share of capital improvements and maintenance for the plant. Accordingly, expenses are also expected to increase, budgeting Sokoll Operations and Maintenance at just over \$2,500,000.

The largest source of the increase stems from two large maintenance projects: the replacement of the Granular Activated Carbon (GAC) for the settling basins and the upgrade of some critical switch gear needed to operate the plant. In total, these projects make up the \$1,300,000 of the FY2022 operating expenses.

The “core operations” equate to \$1,225,765 and each entity’s share of debt service is \$1,382,625 this year. In sum, these anticipated expenses make up the \$5,700,000 budget.

WATER PRODUCTION & DISTRIBUTION

For the sake of simplicity, I am going to group Water Production with Water Distribution. While they are budgetarily separate departments, their functions are obviously interrelated and thus, it makes sense to discuss them together. Several smaller maintenance projects, improvements and replacements make up the FY 2022 requests of these two operations. Some of the more notable initiatives include:

- FM 664 Storage Tank Mixer System
- Recycle Pump Station Control Improvements
- Utilizing Flowable Backfill for repairs
- Replacement of a Dump Truck

In addition to these enhancements, the Distribution operation also was allocated funding for the replacement and enlargement of the Bryson Street waterline.

Water Fund-related projects made up nearly \$11.5M in bonds issued in FY20-21. As mentioned before, included projects were varied and included Lake Bardwell Dredging, upgrades to raw water pump #2 at Lake Waxahachie, and the rehab of a water main on MLK Boulevard. Additionally, a number of smaller projects and improvements were included in this bond sale. And finally, probably the largest undertaking involves inclusion of 60% of the funding for the automated meter implementation project also was attributed to the Water Fund.



WASTEWATER COLLECTION & TREATMENT

Similar to the narrative above, the Wastewater Collection operation and Treatment operations go hand in hand and therefore can reasonably also be presented together. As in the past several years, the City's focus on addressing the dilapidated and aging pipes that result in inflow and infiltration of storm water into our collection systems remains a priority. As such, this year's budget allocates significant resources to these efforts in the form of Phase 7 of smoke testing, the shoring of manholes, and engaging the assistance of SSOI consultants. In addition to funding for these efforts, the FY 2021-22 budget allocates funds for the use of flowable backfill for repairs (like the Water Departments) as well as for the replacement of a truck and trailer for the haul off of solids from the Wastewater Treatment Plant.

Both the Water and Wastewater Funds were approved to hire a shared Utilities Engineer. This position will serve both functions and work closely with the current engineering staff in the review of public infrastructure plans as well as in the planning for future utility needs.

Four major Wastewater-related projects made up the majority of the Funds' \$12M portion of bonds: 40% of the AMI (automated meter) project, Wyatt Street and Hill Street Branch sewer project, the rehab of the Southwest Trunk Sewer (Phase 1), and Phase 4 of the Grove Creek Parallel Gravity Trunk Sewer. The Grove Creek project is one of the last phases of improvements that will significantly expand capacity for growth to the northeast portion of the City. In all, this has been a multi-phased wastewater improvement project that has spanned several budget years and has included adding sewer lines, expanding lift stations, and abandoning other lift stations. And once complete, will add capacity for upwards of 8,800 new residential services.



WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION

The Waxahachie Community Development Corporation or “WCDC” is a 4B corporation that receives ½ cent of the City’s 2 cent sales tax (with 6.25 cents being retained by the State of Texas). This sales and use tax revenue was originally approved by the voters of Waxahachie to fund the construction and operations of the Waxahachie Civic Center as well as the Waxahachie Sports Complex. While the sales tax revenue makes up the largest portion of the WCDC budget, there are a number of smaller user-fee revenues that result from these facilities’ operations. In fact, for FY 2022, the Sales Tax portion of the revenue budget is just over \$6M and equates to 90% of the anticipated revenues and a 4% increase over last year. Overall, revenues are projected to increase 6% over year-end figures of FY2020-2021.

On the expense side, overall budgeted expenditures for FY2022 are \$373,991 or 6% below year-end figures of FY 2021. Part of this is attributable to the mid-year expenditure last year to fund the improvements at the City’s Dog Park. The Civic Center and Sports Complex both are budgeted to spend more than last year, predominately attributable to salary adjustments, increases in operating costs, and some facility improvements. The most notable facility improvements include the renovation of restroom/dressing room at the Civic Center as well as the resurfacing of the running track and installation of wrought iron fencing at the Sports Complex. The Sports Complex is also slated to receive the second phase of installation of synthetic turf on 3 ballfields.

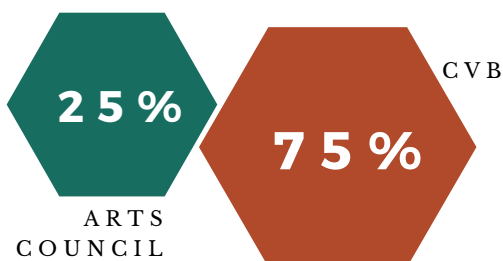
Community Beautification efforts were added to the scope of the WCDC a number of years ago. Today, these efforts are some of the most noticed, commented on, and appreciated from local citizens and visitors alike. The Beautification program now makes up more than \$500,000 of the WCDC budget, with expanded services and improvements being added each year. The Tax Increment Reinvestment Zone #1 does make an annual contribution to these efforts in the amount of \$50,000.

The WCDC Debt Service payments remains flat from last year as no new debt was issued this past year. And year-end revenues over expenditures are expected to return approximately \$835,000 to the WCDC Fund Balance.

HOTEL/MOTEL TAX FUND

As previously discussed, the Hotel/Motel Tax Fund was one of the most impacted by the recent pandemic and has been in recovery; albeit at a bit slower pace than other sectors of the economy. With that said, tax revenues resulting from hotel and motel stays is projected to remain relatively flat from the preceding year's year-end figures. Revenues are projected to increase by less than 1%. Again, the Convention and Visitor's Bureau receives 75% of these revenues while 25% is allocated to support eight Arts Council agencies. In all, the Arts Council is budgeted to receive \$202,500 while the CVB will receive just over \$607,000.

CVB expenditures are once again budgeted to outpace revenues and thus draw down slightly the fund's Fund Balance by \$45,351 resulting in an anticipated year-end balance of \$576,825. As a significant portion of the CVB budget is discretionary in how it is spent (marketing, promotions, events, etc.), should a downturn in the tourism sector occur, spending adjustments can be made to help offset its budgetary impacts. Like last year, this will continue to be closely monitored throughout this Fiscal Year.



Waxahachie CONVENTION AND VISITORS BUREAU



TOURISM
Over half a million tourists visit Waxahachie annually, spending \$55.5 million dollars each year.

JOB GROWTH
Tourism directly provided 440 jobs with an annual payroll of \$18.6 million.



TAXES
Waxahachie, through tourism, contributed over \$5.5 million in local and state taxes.

Without travel spending, Texas households would each pay \$690 more in state and local taxes each year to maintain current levels of service.

Office of the Governor
Economic Development & Tourism Division

ARTS COUNCIL MEMBER ORGANIZATIONS

- Bethlehem Revisited
- Chautauqua Preservation Society
- Crossroads of Texas Film & Music Festival
- Ellis County Art Association
- Ellis County Museum
- Historic Waxahachie, Inc.
- Waxahachie Community Theater
- Waxahachie Symphony Association

CONCLUSION

The City of Waxahachie is blessed to have an amazing team of professionals who tirelessly work to serve our citizens and deliver excellent customer service each day. While the number and scope of demands are never ceasing, neither is the dedication of our team. In closing this FY2021-22 Budget Message, it is with such pride that I can credit that team once again in performing with excellence. The daily work of serving our community does not pause while the annual budget process is undertaken and ultimately completed with the release of this document. Instead, this enormous effort is added to the duties of the team beginning in late spring and not concluding until fall and the beginning of the new Fiscal Year.

I would like to thank the entire City of Waxahachie team for always rising to the occasion, regardless of what the demand may require. In this case it's the tasks of: the submission of annual budgetary needs, the vetting of those requests, the compilation of priority initiatives, the forecasting of available funding, and the assembly of a budget that reflects the priorities of Council, meets the needs of our growing community, and satisfies the required criteria of the State and our local Charter.

Specifically, I want to acknowledge the incredible efforts of the Finance Team, including Finance Director **Chad Tustison**, Assistant Finance Director **Gail Turner**, Senior Accountant **Marianna Dunn** and **Chris Childs**, Budget Officer. These professionals spent countless hours coordinating with all City departments to make this document a reality - they deserve full credit for its completion.



In addition, this year the graphical presentation of this material has been completely revamped and I want to express my gratitude to our Communications and Marketing Team for their creativity and design efforts. I would also like recognize Deputy City Manager Albert Lawrence for his input and discernment into the construction of the budget. Finally, the department directors and assistant directors who pulled together departmental requests, refined budget needs, and made necessary reductions when required - you all have my appreciation for a job well-done!

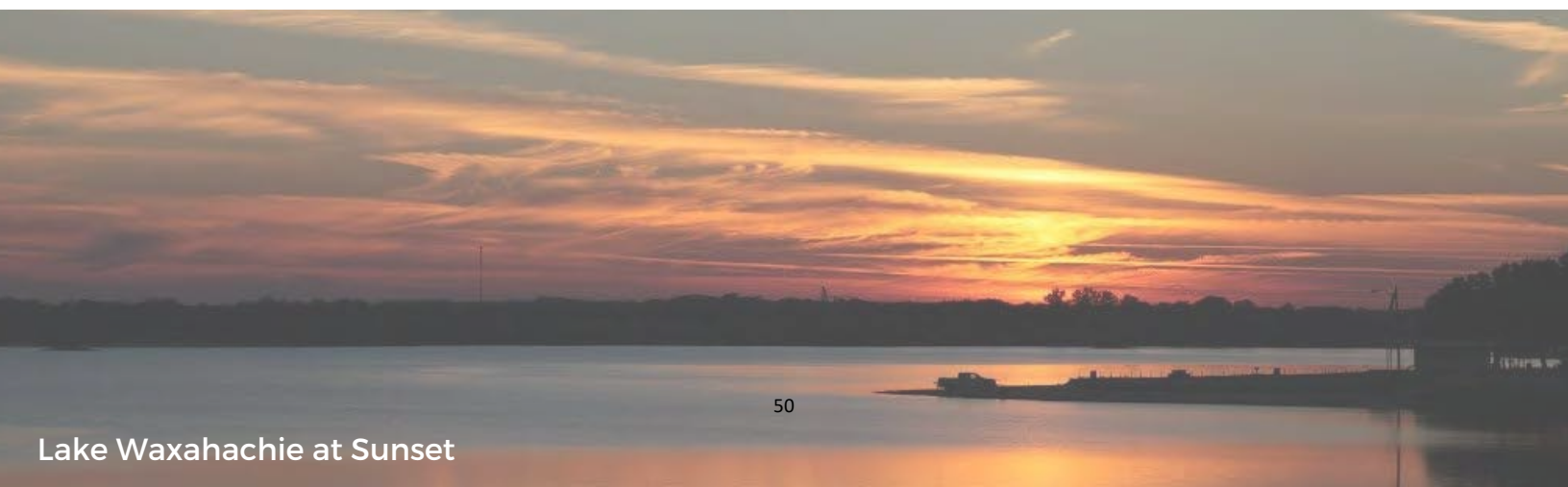
I would also like to thank the Waxahachie City Council for their direction and guidance in providing the big picture in what priorities will be best meet the needs and shape the future of our community.

In conclusion, I would like to express my sincere appreciation for the citizens of Waxahachie. You all trustfully reside in this community and allow myself and this staff to serve as your public servants. We do not take this responsibility lightly and will always strive to make this community one that we are all proud to call HOME.

Sincerely,



Michael Scott
City Manager



**Attachment A:
FY 2021-2022 Enhancements**



GENERAL GOVERNMENT & ADMINISTRATION

Administration	City Secretary Office Furniture	15,000
General Items	City Hall Annex (1/2 funded by Certificates of Obligation)	7,000,000
General Items	1.5% COLA Oct 1, 3% Merit Pay @ 6 mos	499,070
Facility Maintenance	Installation of Security Door Access Controls	22,900
Facility Maintenance	Waterproofing	75,000
Facility Maintenance	City Hall Window Repair	15,000
Human Resources	Laserfiche Records Management (up to 50 users)	83,450
IT	Fortinet Fortianalyzer	9,000
IT	Private Fiber Expansion-Fiber network expansion segment	150,000
Economic Development	Eco Dev Investment Fund	250,000
	Total	8,119,420



PUBLIC SAFETY

Police	(5) Replacement Vehicles	325,000
Police	Upgrade one PSO position to Lead PSO	6,161
Police	Increase the Field Training Officers From 10 to 12	2,957
Emergency Management	Generator 1	40,000
Fire	Seal Station 1-Admin Roof	50,000
Fire	Replace Treadmill in Station 1	4,250
Fire	TIFMAS Equipment	45,000
Animal Control	Architectural Feasibility Study for Joint Facility	37,500
Central Garage	Vehicle Inspection Machine	7,050
	Total	517,918



DEVELOPMENT SERVICES

Planning	GIS Position Reclassification	9,923
Planning	CPM Training	4,865
	Total	14,788



STREETS & PUBLIC WORKS

Streets	Streets Building	100,000
Streets	Streets Sheds for Equipment	185,000
Streets	20' Utility Trailer	8,500
Streets	Street Utility Truck	8,400
Streets	CPM Training	4,865
Streets	Mobile Traffic Lights (2)	61,000
Public Works	Pavement Assessment	33,874
Public Works	Drainage Master Plan Phase II	60,000
	Total	461,639

**Attachment A:
FY 2021-2022 Additions**



PARKS & LEISURE SERVICES

Parks and Recreation	Reclassification of Parks Positions	23,748
Parks and Recreation	Rogers St Pedestrian Bridge Erosion	120,000
Parks and Recreation	Historic Rogers St. Bridge Painting	21,000
Parks and Recreation	George Brown Resurface Splash pad	15,000
Parks and Recreation	Add power & lights in Brown Singleton Park Pavilion	3,500
Parks and Recreation	Improvements to Matthews Street Bridge	6,000
Parks and Recreation	Park Tools	5,000
Parks and Recreation	16' Trailer	3,000
Parks and Recreation	Pipe Rail fencing at Mustang Park	6,750
Parks and Recreation	Engineered Wood Fiber for playgrounds	7,250
Parks and Recreation	Skid Steer - Forks attachment	1,480
Parks and Recreation	Installation of rubber mats in Playgrounds	5,000
Parks and Recreation	Skid Steer - Auger Bits	3,294
Parks and Recreation	Downtown Pole lights to LED	6,000
Parks and Recreation	Flail Mower Deck	5,500
Parks and Recreation	Skid Steer - Planer	2,425
Parks and Recreation	Paint Lion's Park Pavilion	12,000
Parks and Recreation	Replace (1) 72" Zero Turn Mower	18,500
Parks and Recreation	Dump Trailer	11,000
Parks and Recreation	Parks Tractor Replacement	50,000
Parks and Recreation	Tree Risk Assessment and Trimming	30,000
Parks and Recreation	Lions Park Masterplan	50,000
Chautauqua Auditorium	Auditorium Benches Refurbishment	5,000
Chautauqua Auditorium	Landscape Improvements	26,500
Chautauqua Auditorium	Replace and secure cable rigging for Lights	8,000
Chautauqua Auditorium	Shark Fin Directional Antennas	700
Railyard Park	Utility Trailer	3,500
Senior Citizens Center	HVAC Replacement	15,000
Senior Citizens Center	Exercise Equipment	28,000
Senior Citizens Center	Parking Lot Renovation	30,000
Senior Citizens Center	Toilet Upgrade	9,000
Senior Citizens Center	Patio Furniture	8,000
Senior Citizens Center	iPads	3,800
Downtown Development	Downtown Christmas Lights	1,500
Downtown Development	Pocket Park Restroom floors	1,600
Downtown Development	New Farmer's Market	1,500
	Total	548,547

**Attachment A:
FY 2021-2022 Additions**



WATER

Water Non-Departmental	1.5% COLA Oct 1, 3% Merit Pay @ 6 mos	67,150
Water Utility Administration	Lead and Copper Rules Assistance	50,000
Water Utility Administration	City Works Upgrade for Asset Management	19,375
Water Utility Administration	City Works Storeroom	3,600
Meters	Laptop/Tablets for Work Orders/Reads	6,000
Water Production	Lead and Copper Tri-Annual Sampling	1,330
Water Production	FM 664 Tank Mixer System	50,000
Water Production	Post Filtration Chemical Injection Weir Cleaning	6,300
Water Production	Filter Building Restroom	14,000
Water Production	High Service Pumping Insulation	33,000
Water Production	Recycle Pump Station Control Improvements	175,500
Water Production	SCADA Software Upgrade	25,000
Water Production	Pontoon Boat	21,000
Water Production	Forklift Replacement	25,000
Water Production	Indian EST Valve & Actuator Replacement	23,000
Water Production	Grand Discharge Valve	5,100
Water Production	Tractor Replacement	35,500
Water Production	Central Pump Station Flow Meter	6,500
Water Distribution	Backhoe Trailer Addition	24,148
Water Distribution	Tools and Equipment	4,500
Water Distribution	Haul off Lions Park Spoils	41,500
Water Distribution	Flowable Backfill	86,000
Water Distribution	Stanley Hydrant Saver	17,450
Water Distribution	Shoring (Manhole Shield)	6,409
Water Distribution	8" Waterline Creek Crossing North of Brookside	37,250
Water Distribution	Replacement of 6" Waterline on Bryson with 8" Waterline	470,000
Water Distribution	Replacement of Dump Truck	129,897
	Total	1,384,509

**Attachment A:
FY 2021-2022 Additions**



WASTEWATER

Wastewater Non-Departmental	1.5% COLA Oct 1, 3% Merit Pay @ 6 mos	66,750
Wastewater Administration	City Works Upgrade for Asset Management	19,375
Wastewater Administration	City Works Storeroom	3,600
Wastewater Administration	Professional Services SSOI	10,000
Wastewater Administration	Defend Your Drains, Cease the Grease	2,000
Wastewater Collection	2021 Annual Smoke Testing	64,794
Wastewater Collection	Flowable Backfill	86,000
Wastewater Collection	Haul off Lions Park Spoils	41,500
Wastewater Collection	CCTV Inspection Software Integration into Cityworks	10,995
Wastewater Collection	Tools and Equipment	4,500
Wastewater Collection	Shoring (Manhole Shield)	6,409
Wastewater Treatment	WWTP Forklift-5000 Lb LP Gas	25,000
Wastewater Treatment	Update TDS Study for TPDES Discharge Permit	25,000
Wastewater Treatment	Operator Training License	1,000
Wastewater Treatment	Semi Truck and Trailer Replacement	190,000
Wastewater Treatment	Kawasaki Mule Operator UTV	12,000
Wastewater Treatment	WWTP UV Mechanism Controller Replacement	35,000
Wastewater Treatment	WWTP RAS Basement Assessment	35,000
	Total	638,923




WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION


Non-Departmental	1.5% COLA Oct 1, 3% Merit Pay @ 6 mos	35,780
Civic Center	Restroom/Dressing Room Renovation	283,560
Sports Complex	Synthetic Turf	530,000
Sports Complex	Softball Outfield Grass	45,000
Sports Complex	Wrought Iron Fence	80,000
Sports Complex	Lightning Detector	19,850
Sports Complex	Scoreboard Panels	15,000
Sports Complex	Resurfaced Rubber Running Track	150,000
Sports Complex	Hike & Bike Trail	30,000
Community Beautification	Broadhead Road Median 4	46,640
Community Beautification	Parks Schoolhouse Median 3	51,400
Community Beautification	Christmas Decoration Storage Racks	2,000
Community Beautification	Christmas Decoration Install & Removal	1,500
Community Beautification	Dump Trailer	7,000
Community Beautification	Flag Program	4,000
Community Beautification	77/Ferris Island Bed Landscape Renovation & Change Outs	22,800
Community Beautification	Earth Planters for Downtown and Other Areas	10,700
Community Beautification	City Hall Maintenance & Change out for FY2021 upgrade	5,100
	Total	1,340,330

**Attachment A:
FY 2021-2022 Additions**

		OTHER SPECIAL ACCOUNTS
Sokoll Operations	1.5% COLA Oct 1, 3% Merit Pay @ 6 mos	6,930
Sokoll Operations	City Works Implementation	16,600
Sokoll Operations	City Works Storeroom	3,600
Sokoll Operations	Switchgear Upgrades (50% of Cost)	250,000
Sokoll Operations	GAC Replacements for 5 Basins (25% of Cost)	202,500
Sokoll Operations	EIM GAC Actuator (25% of Cost)	5,750
Sokoll Operations	High Service HVAC Replacement	9,500
	Total	494,880
Airport	1.5% COLA Oct 1, 3% Merit Pay @ 6 mos	7,170
Airport	Runway Rehab 18/36	72,000
Airport	Self Service Upgrade	86,000
Airport	Mower Replacement	13,000
	Total	178,170
Cemetery	1.5% COLA Oct 1, 3% Merit Pay @ 6 mos	4,290
	Total	4,290
Convenience Station	1.5% COLA Oct 1, 3% Merit Pay @ 6 mos	4,160
Convenience Station	Shop Heater	3,500
Convenience Station	Fuel Cabinet	1,300
Convenience Station	Portable Generator	1,500
	Total	10,460
Convention & Visitors Bureau	1.5% COLA Oct 1, 3% Merit Pay @ 6 mos	7,770
	Total	7,770


**Attachment B:
FY 2021-2022 Capital Improvement Projects
(Bonds issued FY 2020-2021)**

		GENERAL CIP
Streets	Graham	3,239,865
Streets	University	500,000
Streets	Chiles	402,113
Parks and Recreation	Park Improvements	1,500,000
Public Safety	Fire Station 4	5,250,000
Public Safety	Engine 4 - New	949,000
General	New City Hall Annex (50% General Fund)	7,500,000
	Total	19,340,978

		WATER CIP
Water	Lake Bardwell Channel Dredging	1,080,000
Water	Lake Waxahachie Pump Station 2 Upgrades	1,015,200
Water	MLK Water Main Rehab	1,200,000
Water	Howard Rd SWTP Tank Replacement	204,240
Water	IH 35 Water Main Loftland to Butcher	352,913
Water	Howard Rd SWTP Alum Bulk Storage Tanks	858,120
Water	Replacement and Addition of Blower	819,000
Water	Perry Street	91,080
Water	East Ross Street	105,984
Water	Oldham Ave	21,114
Water	AMI (Water Portion of \$9.45 M)	5,670,000
	Total	11,417,651

		WASTEWATER CIP
WASTEWATER CIP		
Wastewater	Wyatt Street & Hill Street Branch	2,605,693
Wastewater	Lower Mustang Creek Lift Station Expansion (Ph 4)	292,000
Wastewater	Southwest Trunk Sewer Rehab Phase I WWR-17	1,028,160
Wastewater	Grove Creek Parallel Gravity Trunk Sewer (Ph 4)	4,147,435
Wastewater	Perry Street & Alley Sewers	90,288
Wastewater	South Rogers St & Alley Sewers	61,560
Wastewater	Bauder Street	44,460
Wastewater	AMI (Wastewater Portion of \$9.45 M)	3,780,000
	Total	12,049,596

**Attachment C:
FY 2021-2022 New Personnel**

		PERSONNEL	
DEPARTMENT	POSITION	AMOUNT	FTE
Facility Maintenance	Electrician	73,299	1
Police	(4) New Police Officer Positions	461,802	4
Police	(2) New Police Dispatcher Positions	118,570	2
Police	Crisis Response Specialist	103,556	1
Fire	E4 Staffing Phase 4	288,271	3
Building Services	Billing Clerk (6 months)	35,704	1
Streets	Maintenance Worker II /Position Upgrades	33,416	1
Public Works	Inspection Supervisor	109,745	1
Public Works	Engineer in Training (EIT)	112,000	1
Wastewater Administration	Utilities Engineer (split between W/WW)	80,208	.5
Senior Citizens Center	Full time Maintenance Worker	33,177	1
Water Utility Administration	Utilities Engineer (split between W/WW)	80,208	.5
Airport	Maintenance Worker (seasonal)	17,762	.5
	TOTAL	1,517,718	17.5





FUND SCHEDULES

ALL BUDGETED FUNDS
REVENUES & EXPENDITURES

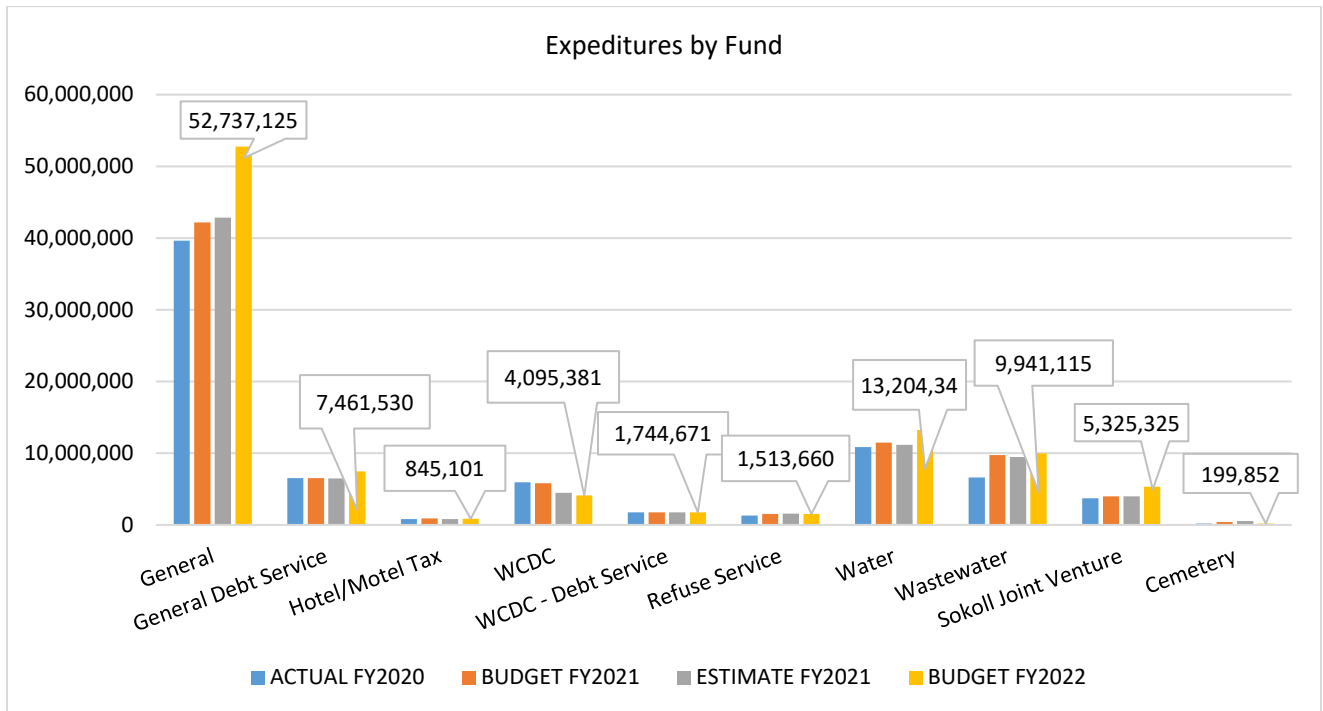
	GENERAL	GENERAL DEBT SERVICE	HOTEL/MOTEL TAX	WCDC	WCDC - DEBT SERVICE
Beginning Budgeted Balance	31,243,873	2,939,839	622,176	2,586,481	411,842
<u>Revenues</u>					
Taxes	39,541,830	7,862,340	810,000	6,070,000	
Franchise Fees	3,521,800				
Licenses & Permits	2,719,310				
Charges for Services	1,248,350			617,030	
Fines & Forfeitures	777,700				
Fees & Charges	-				
Investment Income	42,300	6,200	250	2,340	900
Other Revenue	380,300	6,100	4,500	3,000	
Total Revenues	48,231,590	7,874,640	814,750	6,692,370	900
<u>Expenditures</u>					
General Government	15,207,202				
Public Safety	24,074,756				
Public Works	9,006,150				
Culture & Recreation	4,449,017		845,101	4,095,381	
Sanitation					
Water & Wastewater Services					
<u>Debt Service</u>					
Principal		4,402,035			1,039,141
Interest and Fiscal Fees		3,059,495			705,530
Total Expenditures	52,737,125	7,461,530	845,101	4,095,381	1,744,671
Excess (Deficiency) of Revenues Over Expenditures	(4,505,535)	413,110	(30,351)	2,596,989	(1,743,771)
<u>Transfers</u>					
Operating Transfers In	4,525,900	-		50,000	1,743,771
Operating Transfers Out	-		(15,000)	(1,809,571)	
Total Transfers	4,525,900	-	(15,000)	(1,759,571)	1,743,771
Projected Ending Budget Balance	31,264,238	3,352,949	576,825	3,423,899	411,842

ALL BUDGETED FUNDS
REVENUES & EXPENDITURES (CONT.)

	REFUSE SERVICE	WATER	WASTEWATER	SOKOLL JOINT VENTURE	CEMETERY	TOTAL ALL FUNDS
Beginning Budgeted Balance	N/A	N/A	N/A	N/A	695,026	38,499,286
<u>Revenues</u>						
Taxes						54,284,170
Franchise Fees						3,521,800
Licenses & Permits						2,719,310
Charges for Services	1,837,105	14,924,800	10,276,190	1,589,575	162,500	30,655,550
Fines & Forfeitures						777,700
Fees & Charges		642,000	223,700			865,700
Investment Income	1,000	10,000	5,000		1,000	68,990
Other Revenue		129,200	45,000			568,100
Total Revenues	1,838,105	15,706,000	10,549,890	1,589,575	163,500	93,461,320
<u>Expenditures</u>						
General Government					199,852	15,407,054
Public Safety						24,074,756
Public Works						9,006,150
Culture & Recreation						9,389,499
Sanitation	1,513,660					1,513,660
Water & Wastewater Services		9,930,107	5,427,847	2,558,765		17,916,719
<u>Debt Service</u>						
Principal		1,951,869	2,689,174	1,365,000		11,447,219
Interest and Fiscal Fees		1,322,368	1,824,094	1,401,560		8,313,047
Total Expenditures	1,513,660	13,204,344	9,941,115	5,325,325	199,852	97,068,104
Excess (Deficiency) of Revenues Over Expenditures	324,445	2,501,656	608,775	(3,735,750)	(36,352)	(3,606,784)
<u>Transfers</u>						
Operating Transfers In		291,710	1,303,990	4,127,950		12,043,321
Operating Transfers Out	(71,070)	(2,551,360)	(1,693,956)	(397,730)		(6,538,687)
Total Transfers	(71,070)	(2,259,650)	(389,966)	3,730,220	-	5,504,634
Projected Ending Budget Balance	N/A	N/A	N/A	N/A	658,674	40,397,086

EXPENDITURES BY FUND

DESCRIPTION	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / YE ESTIMATE FY2021	BUDGET FY2022
General	39,617,293	42,199,875	42,836,683	52,737,125
General Debt Service	6,507,702	6,540,009	6,489,339	7,461,530
Hotel/Motel Tax	811,824	917,260	813,892	845,101
WCDC	5,945,357	5,826,583	4,472,639	4,095,381
WCDC - Debt Service	1,743,385	1,741,385	1,740,120	1,744,671
Refuse Service	1,290,750	1,514,359	1,574,129	1,513,660
Water	10,838,601	11,486,912	11,182,708	13,204,344
Wastewater	6,629,024	9,754,952	9,484,249	9,941,115
Sokoll Joint Venture	3,700,221	3,994,189	3,977,355	5,325,325
Cemetery	191,269	398,700	528,123	199,852
Total Expenditures	77,275,424	84,374,224	83,099,237	97,068,104



GENERAL FUND

Description:

Governmental funds account for tax supported activities of a municipality, and of these funds, the General Fund is the primary governmental fund of the City of Waxahachie and through which the majority of governmental functions are funded.

By definition, the General Fund accounts for all current financial resources, excluding such resources required by law or approved by the City Council to be accounted for in some other fund. For the City of Waxahachie, General Fund revenues come largely from two sources of income: Sales Tax and Ad Valorem Tax. The General Fund also receives funding from the collection of franchise fees, levying of municipal court fines, charges for services (e.g., zoning fees) and the issuance of various licenses and permits.

General Fund expenses include most basic municipal services such as public safety, public works (excluding water and wastewater utilities), parks and recreation, development services, the Sims Library, and general government administration.

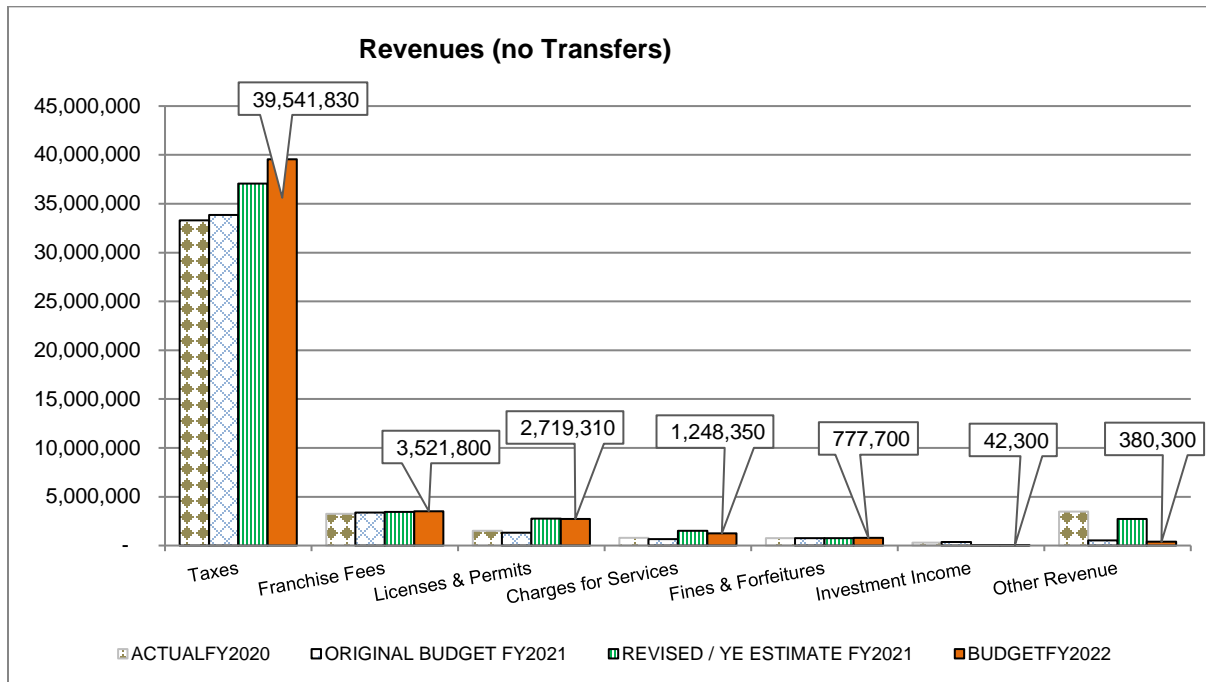
GENERAL FUND
REVENUES & EXPENDITURES

DESCRIPTION	ORIGINAL		REVISED / YE		% CHNG	
	ACTUAL FY2020	BUDGET FY2021	ESTIMATE FY2021	BUDGET FY2022	BUD 21/22	BUD/EST
Beginning Unassigned Fund Balance	17,737,911	21,919,453	24,091,032	31,243,873	43%	30%
Revenues						
Taxes	33,298,115	33,860,500	37,052,500	39,541,830	17%	7%
Franchise Fees	3,250,838	3,379,000	3,440,997	3,521,800	4%	2%
Licenses & Permits	1,500,491	1,310,250	2,748,530	2,719,310	108%	-1%
Charges for Services	789,990	663,650	1,495,841	1,248,350	88%	-17%
Fines & Forfeitures	767,201	748,375	755,200	777,700	4%	3%
Investment Income	283,933	373,500	42,300	42,300	-89%	0%
Other Revenue	3,491,652	538,750	2,720,783	380,300	-29%	-86%
Total Revenues	43,382,221	40,874,025	48,256,151	48,231,590	18%	0%
Transfers In	4,680,515	4,605,140	4,568,800	4,525,900	-2%	-1%
Total Revenues & Transfers In	48,062,736	45,479,165	52,824,951	52,757,490	16%	0%
Total Funds Available	65,800,647	67,398,618	76,915,983	84,001,363	25%	9%
Expenditures						
Personnel Services	25,463,173	27,455,040	27,004,700	30,062,530	9%	11%
Supplies & Materials	1,402,347	1,438,625	1,461,908	1,553,824	8%	6%
Operating Expenses	6,018,395	8,165,814	8,184,762	6,901,450	-16%	-16%
Maintenance	2,709,628	5,053,605	5,591,529	4,314,228	-15%	-23%
Travel, Training, Etc.	301,375	353,089	275,090	456,181	29%	66%
Utilities & Fuel	1,240,346	1,360,495	1,346,332	1,407,612	3%	5%
Capital	4,407,513	1,528,890	2,612,587	8,041,300	426%	208%
Joint Venture	20,000	12,000	12,000	0	-100%	-100%
Total Expenditures	41,562,777	45,367,558	46,488,908	52,737,125	16%	13%
Transfers Out	2,213,294	0	0	0	N/A	N/A
Total Expenditures & Transfers Out	43,776,071	45,367,558	46,488,908	52,737,125	16%	13%
Revenues & Transfers In less Expenditures	4,286,665	111,607	6,336,043	20,365	-82%	-100%
Net Differences Between GAAP						
Accounting and Budgetary Accounting	2,066,456	0	816,798	0	N/A	-100%
Ending Unassigned Fund Balance (1)	24,091,032	22,031,060	31,243,873	31,264,238	42%	0%

(1) Ending Unassigned Fund Balance ties to the audited Unassigned Fund Balance excluding Designated Fund Balance - Economic Development of \$484,415

GENERAL FUND REVENUES & TRANSFERS

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / YE	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		BUD 21/22	BUD/EST
Revenues						
Taxes	33,298,115	33,860,500	37,052,500	39,541,830	17%	7%
Franchise Fees	3,250,838	3,379,000	3,440,997	3,521,800	4%	2%
Licenses & Permits	1,500,491	1,310,250	2,748,530	2,719,310	108%	-1%
Charges for Services	789,990	663,650	1,495,841	1,248,350	88%	-17%
Fines & Forfeitures	767,201	748,375	755,200	777,700	4%	3%
Investment Income	283,933	373,500	42,300	42,300	-89%	0%
Other Revenue	3,491,652	538,750	2,720,783	380,300	-29%	-86%
Total Revenues	43,382,221	40,874,025	48,256,151	48,231,590	18%	0%
Transfers In	4,680,515	4,605,140	4,568,800	4,525,900	-2%	-1%
Total Revenues & Transfers In	48,062,736	45,479,165	52,824,951	52,757,490	16%	0%



GENERAL FUND
REVENUES & TRANSFERS

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / YE	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		BUD 21/22	BUD/EST
Tax Revenues						
Ad Valorem Taxes						
Current Taxes - General	16,882,240	18,248,000	18,248,000	19,884,200	9%	9%
Current Taxes - Sims Library	973,663	1,026,000	1,026,000	1,089,900	6%	6%
Delinquent Taxes - General	67,000	46,500	93,000	95,000	104%	2%
Delinquent Taxes - Library	5,489	5,000	8,000	6,230	25%	-22%
Payments in Lieu of Taxes - Misc	47,664	40,000	40,000	45,000	13%	13%
Total Ad Valorem Taxes	17,976,055	19,365,500	19,415,000	21,120,330	9%	9%
Sales & Use Taxes						
General Sales Tax	15,141,348	14,327,000	17,431,000	18,210,000	27%	4%
Mixed Beverage Tax	95,528	90,000	118,000	121,500	35%	3%
Total Sales & Use Taxes	15,236,876	14,417,000	17,549,000	18,331,500	27%	4%
Penalty & Interest						
Penalty & Interest - General	79,793	72,000	83,000	85,000	18%	2%
Penalty & Interest - Library	5,391	6,000	5,500	5,000	-17%	-9%
Total Penalty & Interest	85,184	78,000	88,500	90,000	15%	2%
Total Tax Revenues	33,298,115	33,860,500	37,052,500	39,541,830	17%	7%
Franchise Fees						
Electric	2,064,589	2,000,000	2,079,197	2,142,000	7%	3%
Gas	285,735	350,000	346,000	356,000	2%	3%
Telephone	139,704	209,000	108,000	112,000	-46%	4%
Cable	121,465	112,000	139,000	143,000	28%	3%
Solid Waste	639,346	708,000	768,800	768,800	9%	0%
Total Franchise Fees	3,250,838	3,379,000	3,440,997	3,521,800	4%	2%
Licenses & Permits						
Building Permits	1,184,368	1,000,000	2,194,000	2,227,000	123%	2%
Contractor License	0	0	0	0		
Electric Permits	135,195	135,000	256,330	206,560	53%	-19%
HVAC Permits	127,954	130,000	241,670	225,360	73%	-7%
Electrician License	0	0	0	0	N/A	N/A
Irrigation/Backflow License	0	0	0	0	N/A	N/A
HVAC License	0	0	0	0	N/A	N/A
Itinerant Vendor Permit	550	550	1,780	1,700	209%	-4%
Food Permits	43,120	36,500	41,950	45,390	24%	8%
Downtown Market Food Permit	225	1,200	100	200	-83%	100%
Alcoholic Beverage Sales Permits	9,080	7,000	12,700	13,100	87%	3%
Total Licenses & Permits	1,500,491	1,310,250	2,748,530	2,719,310	108%	-1%

GENERAL FUND
REVENUES & TRANSFERS (cont.)

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / YE	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		BUD 21/22	BUD/EST
Charges for Services						
Gas / Plumbing Inspection Fees	170,539	155,000	269,550	252,000	63%	-7%
Zoning Fees	69,840	62,500	66,000	61,100	-2%	-7%
Tow Truck Permit	1,925	2,100	1,000	1,000	-52%	0%
Loaned Officer Reimbursement	0	0	591,371	350,000	N/A	-41%
Ellis County Emergency Services Agreement	0	0	0	0	N/A	N/A
Property Cleanup	30,666	30,000	6,000	6,200	-79%	3%
Animal Control Fees	13,837	14,500	12,800	13,200	-9%	3%
Street Inspection Fee	465,100	360,000	500,000	515,000	43%	3%
Food Handler Classes	0	0	0	0	N/A	N/A
Sidewalk Program	0	0	11,820	12,000	N/A	2%
Small Cell Revenue	0	0	0	0	N/A	N/A
Park Revenues	0	0	0	0	N/A	N/A
Chautauqua Auditorium Fees	1,250	1,250	500	1,050	-16%	110%
Waxahachie Rodeo Barn Fees	0	0	0	0	N/A	N/A
Penn Park Field Use Fees	0	0	0	0	N/A	N/A
Rent - Facility Rentals	36,834	38,300	36,800	36,800	-4%	0%
Total Charges for Services	789,990	663,650	1,495,841	1,248,350	88%	-17%
Fines & Forfeitures						
Municipal Court Fines	716,949	700,000	700,200	721,200	3%	3%
Non-Traffic Court Fines	10,973	9,000	11,400	11,700	30%	3%
Loading/Customer Parking Zones	1,250	1,375	1,000	1,000	-27%	0%
Fees on Fines	31,876	32,000	34,500	35,500	11%	3%
Collection Fees	0	0	0	0	N/A	N/A
Child Safety Fees	6,155	6,000	8,100	8,300	38%	2%
Total Fines & Forfeitures	767,201	748,375	755,200	777,700	4%	3%
Investment Revenue	283,933	373,500	42,300	42,300	-89%	0%
Other Revenue						
Crime Victims Compensation	4,763	5,000	0	0	-100%	N/A
Operating Donations	0	0	0	0	N/A	N/A
Plat Fee Discount	0	0	0	0	N/A	N/A
Proceeds from Capital Lease	2,289,265	0	0	0	N/A	N/A
Other Miscellaneous	350,985	180,000	703,478	180,000	0%	-74%
Senior Citizen Center	71,611	46,500	26,060	68,050	46%	161%
Total Miscellaneous	2,716,623	231,500	729,538	248,050	7%	-66%

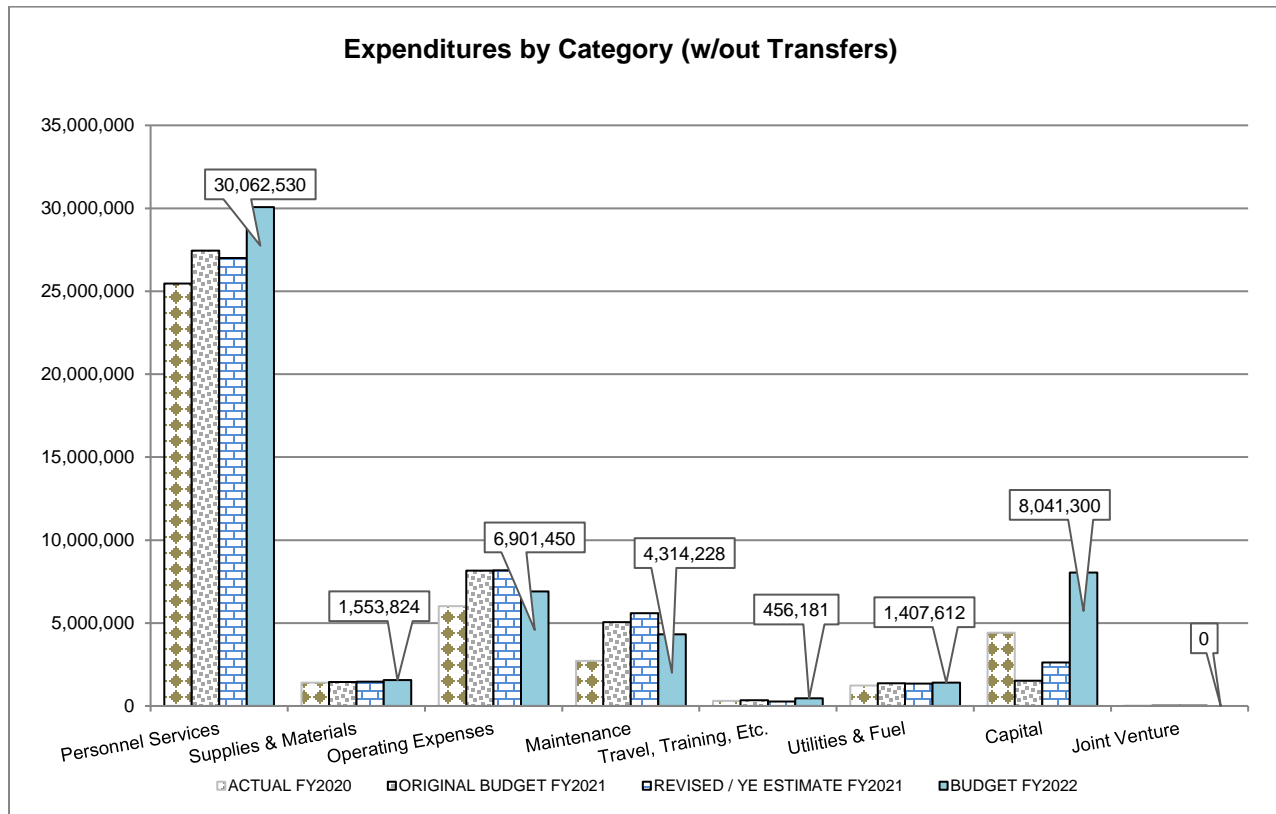
GENERAL FUND
REVENUES & TRANSFERS (cont.)

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / YE	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	BUD 21/22	BUD/EST
Restricted Revenues						
Intergovernmental Revenues	775,028	307,250	1,991,245	132,250	-57%	-93%
Total Restricted Revenues	775,028	307,250	1,991,245	132,250	-57%	-93%
Total Other Revenues	3,491,652	538,750	2,720,783	380,300	-29%	-86%
Total Revenues	43,382,221	40,874,025	48,256,151	48,231,590	18%	0%
Transfers In						
Impact Fees	62,500	0	0	0	N/A	N/A
Hotel/Motel	0	0	0	0	N/A	N/A
Farmer's Market	0	0	0	0	N/A	N/A
Waxahachie Community Development Corp	105,314	75,480	61,900	65,800	-13%	6%
TIFRZ	10,157	37,740	15,000	15,000	-60%	0%
Water	2,567,231	2,491,920	2,491,900	2,551,360	2%	2%
Waste Water	1,750,112	1,811,000	1,811,000	1,694,000	-6%	-6%
Sokoll Water Treatment Plant	117,200	120,000	120,000	128,670	7%	7%
Refuse	68,000	69,000	69,000	71,070	3%	3%
Total Transfers In	4,680,515	4,605,140	4,568,800	4,525,900	-2%	-1%
Total Revenues & Transfers In	48,062,736	45,479,165	52,824,951	52,757,490	16%	0%



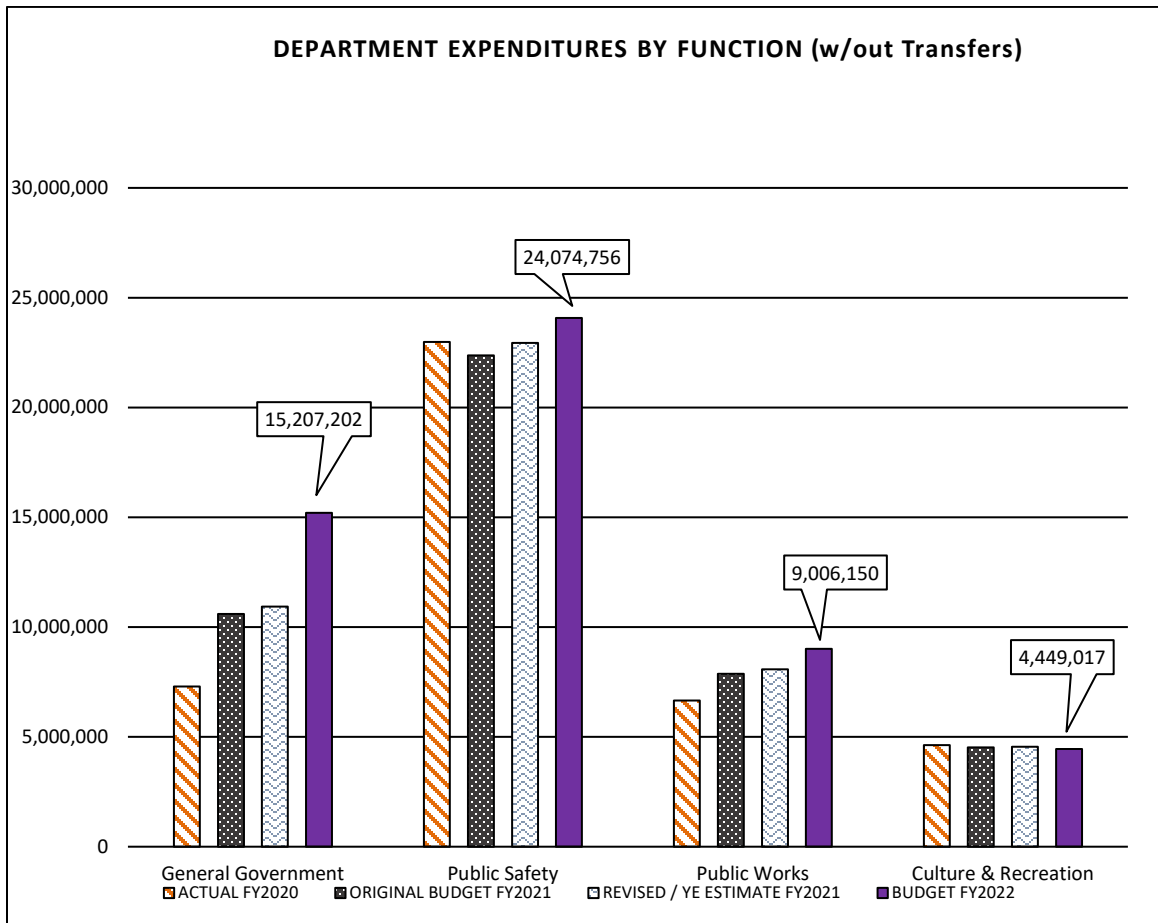
GENERAL FUND EXPENDITURES BY CATEGORY

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / YE	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	BUD 21/22	BUD/EST
Expenditures						
Personnel Services	25,463,173	27,455,040	27,004,700	30,062,530	9%	11%
Supplies & Materials	1,402,347	1,438,625	1,461,908	1,553,824	8%	6%
Operating Expenses	6,018,395	8,165,814	8,184,762	6,901,450	-16%	-16%
Maintenance	2,709,628	5,053,605	5,591,529	4,314,228	-15%	-23%
Travel, Training, Etc.	301,375	353,089	275,090	456,181	29%	66%
Utilities & Fuel	1,240,346	1,360,495	1,346,332	1,407,612	3%	5%
Capital	4,407,513	1,528,890	2,612,587	8,041,300	426%	208%
Joint Venture	20,000	12,000	12,000	0	-100%	-100%
Total Expenditures	41,562,777	45,367,558	46,488,908	52,737,125	16%	13%
Transfers Out	2,213,294	0	0	0	N/A	N/A
Total Expenditures & Transfers Out	43,776,071	45,367,558	46,488,908	52,737,125	16%	13%



GENERAL FUND DEPARTMENT EXPENDITURES BY FUNCTION

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / YE	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		BUD 21/22	BUD/EST
Expenditures						
General Government	7,295,107	10,601,842	10,934,739	15,207,202	43%	39%
Public Safety	22,985,098	22,375,034	22,936,284	24,074,756	8%	5%
Public Works	6,656,713	7,866,387	8,070,989	9,006,150	14%	12%
Culture & Recreation	4,625,859	4,524,295	4,546,896	4,449,017	-2%	-2%
Total Expenditures	41,562,777	45,367,558	46,488,908	52,737,125	16%	13%
Transfers Out	2,213,294	0	0	0	N/A	N/A
Total Expenditures & Transfers Out	43,776,071	45,367,558	46,488,908	52,737,125	16%	13%



GENERAL FUND
DEPARTMENT EXPENDITURES BY FUNCTION

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / YE	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	BUDGET FY2022	BUD 21/22	BUD/EST
General Government						
General Administration	1,558,407	1,600,128	1,555,181	1,715,179	7%	10%
Finance	1,095,237	1,308,480	1,309,605	1,310,557	0%	0%
City Attorney	100,474	115,000	145,000	145,000	26%	0%
General Items	446,199	3,152,769	3,598,278	7,284,951	131%	102%
Facility Maintenance	366,223	348,480	349,449	473,641	36%	36%
Human Resources	596,457	598,895	599,737	753,569	26%	26%
Information Technology	703,210	819,300	784,350	811,435	-1%	3%
Economic Development	1,532,890	1,502,155	1,453,860	1,645,195	10%	13%
Downtown Development	276,722	252,812	246,812	278,697	10%	13%
Planning	596,042	888,480	877,124	788,978	-11%	-10%
Airport Operations	23,246	15,343	15,343	0	-100%	-100%
Total General Government	7,295,107	10,601,842	10,934,739	15,207,202	43%	39%
Public Safety						
Police	13,002,820	11,289,689	11,173,496	12,399,519	10%	11%
Emergency Management	238,060	334,997	408,681	301,147	-10%	-26%
Fire	8,268,038	9,265,158	9,679,176	9,559,176	3%	-1%
Building Services	1,019,946	935,460	1,173,995	1,251,574	34%	7%
Municipal Court	329,208	351,950	352,084	358,523	2%	2%
City Marshal	127,026	197,780	148,852	204,817	4%	38%
Total Public Safety	22,985,098	22,375,034	22,936,284	24,074,756	8%	5%
Public Works						
Streets	4,688,992	6,044,185	6,287,769	6,617,210	9%	5%
Central Garage	290,553	298,322	299,804	320,923	8%	7%
Public Works	826,606	885,285	879,352	1,346,106	52%	53%
City Engineer	297,739	0	0	0	N/A	N/A
Community Services	342,319	389,805	361,722	399,914	3%	11%
Animal Control	210,504	248,790	242,342	321,997	29%	33%
Total Public Works	6,656,713	7,866,387	8,070,989	9,006,150	14%	12%
Culture & Recreation						
Parks & Recreation	2,567,693	2,417,870	2,416,912	2,259,023	-7%	-7%
Chautauqua Auditorium	39,392	22,212	23,880	50,175	126%	110%
Waxahachie Rodeo	14,121	18,290	14,741	15,155	-17%	3%
Penn Park Pool	66,152	69,670	222,160	82,822	19%	-63%

GENERAL FUND
DEPARTMENT EXPENDITURES BY FUNCTION (cont.)

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / YE	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	BUD 21/22	BUD/EST
Optimist Pool	167,203	48,810	41,599	41,857	-14%	1%
Railyard Park	30,472	113,220	92,796	102,191	-10%	10%
Sims Library Tax Transfer	1,108,999	1,091,814	1,094,400	1,108,055	1%	1%
Senior Citizen Center	631,828	742,409	640,408	789,739	6%	23%
Total Culture & Recreation	4,625,859	4,524,295	4,546,896	4,449,017	-2%	-2%
Total Expenditures	41,562,777	45,367,558	46,488,908	52,737,125	16%	13%
Transfers Out						
Transfer to Main St Program Grant	20,000	0	0	0	N/A	N/A
Transfer to Capital Proj. - Streets	2,193,294	0	0	0	N/A	N/A
Total Transfers Out	2,213,294	0	0	0	N/A	N/A
Total Expenditures	43,776,071	45,367,558	46,488,908	52,737,125	16%	13%

PUBLIC UTILITY FUNDS

Description:

All public utility funds, including the Wastewater, Water Funds, the Sokoll Joint Venture Fund and the Refuse Fund are a type of proprietary fund, called an enterprise fund. Enterprise funds operate similarly to a business enterprise, in that self-supporting revenues, usually in the form of user fees, provide the income for the fund. However, unlike private enterprises motivated by profit-making, enterprise funds operate at cost and implement break-even annual budgets.

WASTEWATER FUND

Description:

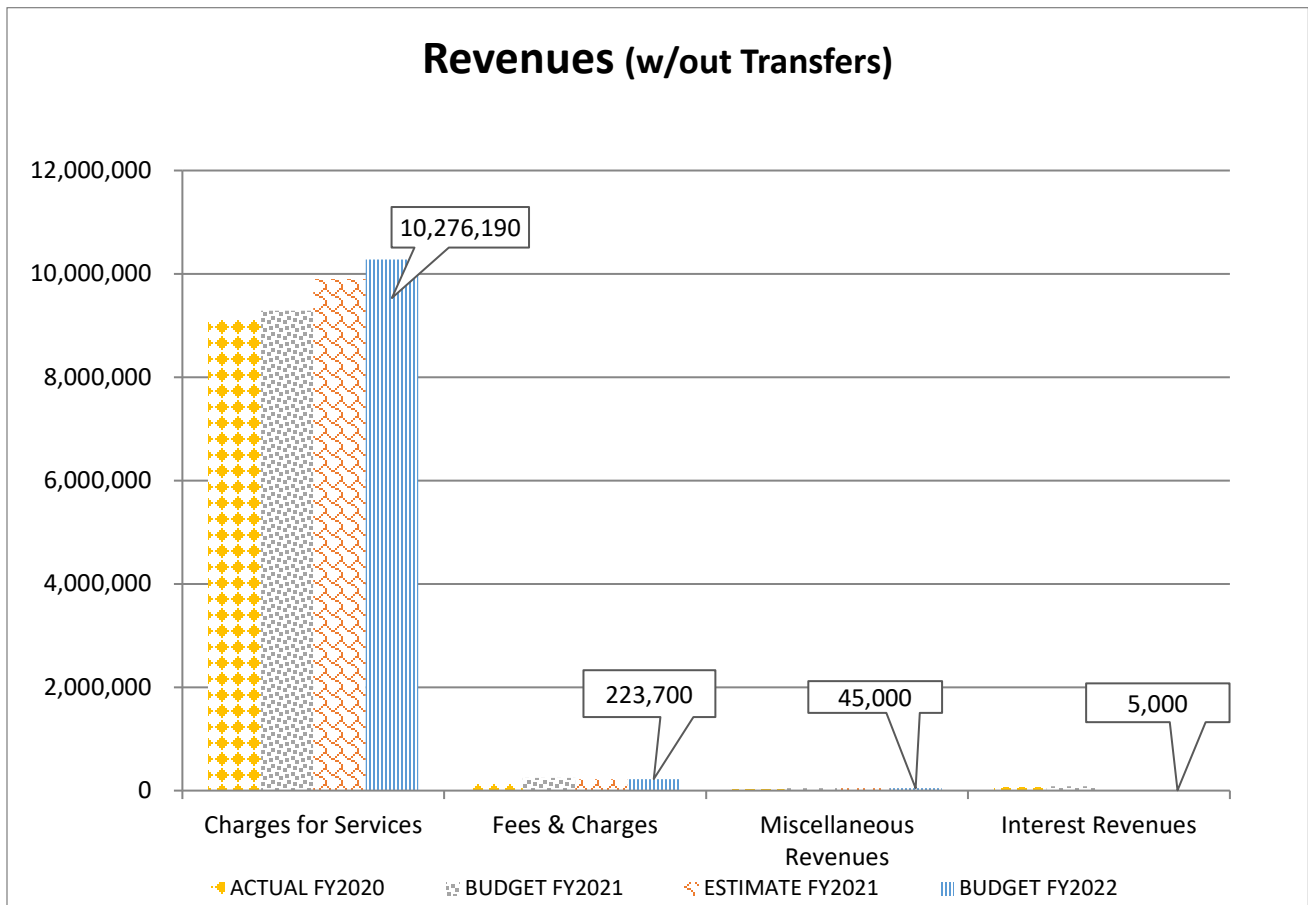
The City of Waxahachie's Wastewater Fund comprises all wastewater utility related operations. These include administration and billing expenses, as well as the cost of wastewater treatment and collection. The Wastewater Fund also funds self-supporting C.O. bonds, leveraged by wastewater system-related revenues. Debt issued by the Wastewater Fund is used for the improvement and construction of wastewater related capital projects and the purchase of equipment.

WASTEWATER FUND
REVENUES & EXPENDITURES

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / Y E	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	BUD 22/21	BUD/EST
Revenues						
Charges for Services	9,126,608	9,286,300	9,899,890	10,276,190	11%	4%
Fees & Charges	164,390	243,100	219,400	223,700	-8%	2%
Miscellaneous Revenues	13,443	45,000	45,000	45,000	0%	0%
Interest Revenues	65,429	87,200	5,000	5,000	-94%	0%
Total Revenues	9,369,871	9,661,600	10,169,290	10,549,890	9%	4%
Total Transfers In	6,070,842	1,303,300	1,370,250	1,303,990	0%	-5%
Total Revenues & Transfers In	15,440,712	10,964,900	11,539,540	11,853,880	8%	3%
Expenditures						
Personnel Services	2,362,841	2,520,839	2,562,700	2,774,640	10%	8%
Supplies & Materials	166,573	172,840	203,815	179,181	4%	-12%
Operating Expenses	1,177,471	580,445	808,985	777,201	34%	-4%
Maintenance	713,106	669,875	575,371	796,325	19%	38%
Travel, Training, Etc	12,839	20,973	22,718	27,181	30%	20%
Utilities & Fuel	548,734	599,750	575,730	593,915	-1%	3%
Capital	881,449	0	33,950	279,404	N/A	723%
Debt Service	3,392,072	3,791,595	3,756,950	4,513,268	19%	20%
Total Expenditures	9,255,083	8,356,317	8,540,219	9,941,115	19%	16%
Transfers Out	6,795,936	1,811,000	1,877,950	1,693,956	-6%	-10%
Total Expenditures & Transfers Out	16,051,021	10,167,317	10,418,169	11,635,071	14%	12%
Net Revenues Less Expenditures	(610,309)	797,583	1,121,371	218,809	-73%	-80%

WASTEWATER FUND REVENUES & TRANSFERS

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / Y E	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		BUD 22/21	BUD/EST
Total Revenues						
Charges for Services	9,126,608	9,286,300	9,899,890	10,276,190	11%	4%
Fees & Charges	164,390	243,100	219,400	223,700	-8%	2%
Miscellaneous Revenues	13,443	45,000	45,000	45,000	0%	0%
Interest Revenues	65,429	87,200	5,000	5,000	-94%	0%
Total Revenues	9,369,871	9,661,600	10,169,290	10,549,890	9%	4%
Transfers In	6,070,542	1,303,300	1,370,250	1,303,990	0%	-5%
Total Revenues & Transfers In	15,440,712	10,964,900	11,539,540	11,853,880	8%	3%

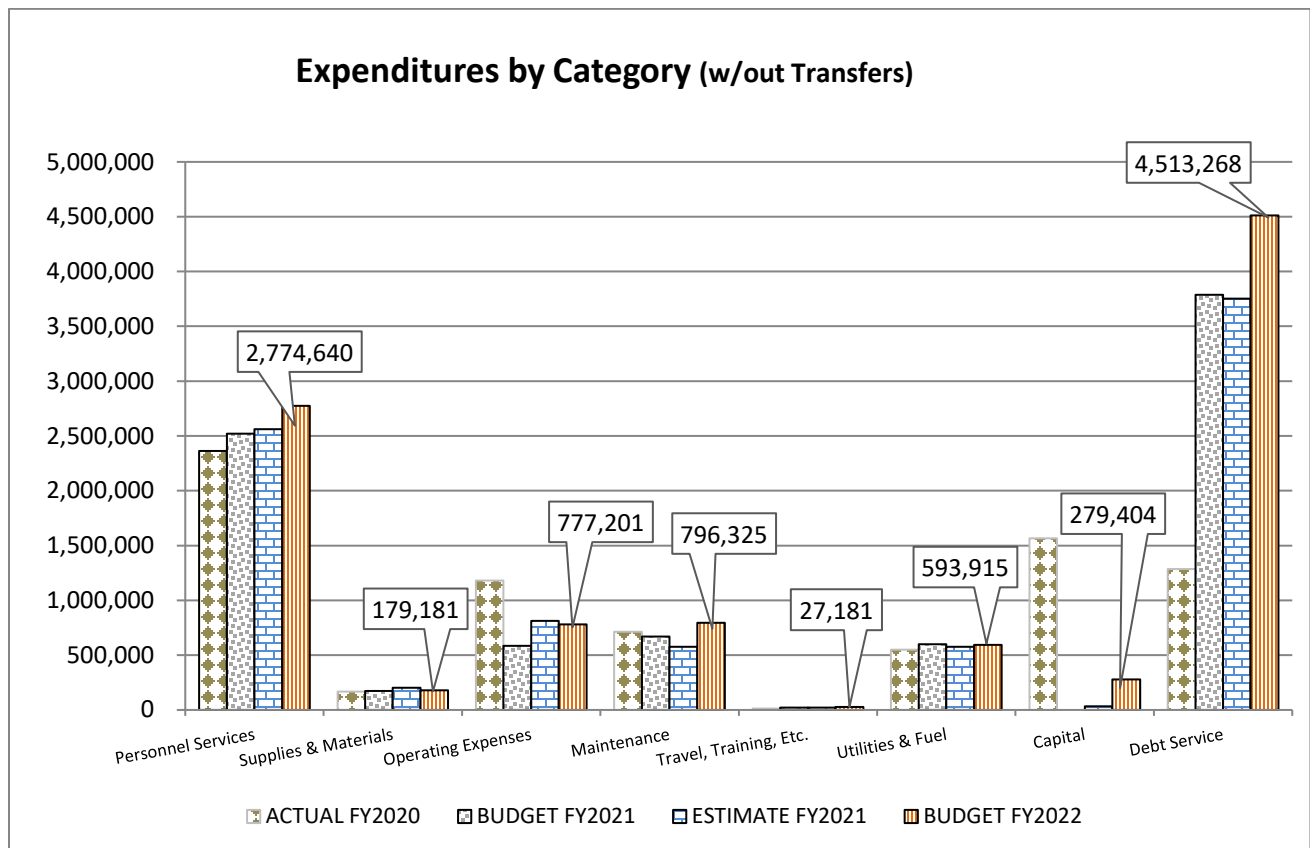


WASTEWATER FUND
REVENUES & TRANSFERS

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / Y E	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		BUD 22/21	BUD/EST
Revenues						
Charges for Services						
Charges for Svs-Wastewater-Residential	6,773,194	6,751,000	7,339,000	7,617,000	13%	4%
Charges for Svs-Wastewater-Commercial	1,283,038	1,382,000	1,320,000	1,370,000	-1%	4%
Charges for Svs-Wastewater-Industrial	1,030,080	1,109,000	1,196,000	1,243,000	12%	4%
Charges for Svs-Wastewater-General Fund	29,330	32,000	32,400	33,350	4%	3%
Charges for Svs-Wastewater-Utility Funds	1,390	1,300	1,500	1,520	17%	1%
Charges for Svs-Wastewater-Other Funds	9,575	11,000	10,990	11,320	3%	3%
Total Charges for Services	9,126,608	9,286,300	9,899,890	10,276,190	11%	4%
Fees & Charges						
Billing Charge Fee	26,074	33,600	37,600	38,700	15%	3%
Penalties & Reconnects	75,893	141,000	135,000	141,000	0%	4%
Taps	15,350	16,500	0	0	-100%	N/A
Line Locates	2,690	2,600	7,500	3,500	35%	-53%
Industrial Cost Recovery	5,042	5,500	5,100	5,300	-4%	4%
Wastewater Surcharge	1,831	12,900	2,000	2,100	-84%	5%
Industrial Analysis	29,388	22,600	24,000	24,700	9%	3%
Domestic Waste	4,587	4,000	4,000	4,100	2%	2%
Waste Haulers Permit	3,534	4,400	4,200	4,300	-2%	2%
Maps	0	0	0	0	N/A	N/A
Total Fees & Charges	164,390	243,100	219,400	223,700	-8%	2%
Miscellaneous Revenue						
Grant Reimb-Operating	0	0	0	0	N/A	N/A
Developers Contribution	0	0	0	0	N/A	N/A
Gain/Loss on Sale of Fixed Asset	(63,954)	0	0	0	N/A	N/A
Misc Revenue - Other	53,473	45,000	45,000	45,000	0%	0%
Misc Revenue - Insurance Reimbursement	23,925	0	0	0	N/A	N/A
Misc Revenue - Cashier Over/Short	0	0	0	0	N/A	N/A
Total Miscellaneous Revenue	13,443	45,000	45,000	45,000	0%	0%
Interest From Cash Pool	65,429	87,200	5,000	5,000	-94%	0%
Total Revenues	9,369,871	9,661,600	10,169,290	10,549,890	9%	4%
Transfers In						
Transfer from WW Impact Fees Debt Svr	1,225,195	1,227,400	1,227,400	1,227,640	0%	0%
Transfer from 2021 Fire Station 4 Bond	0	0	66,950	0	N/A	-100%
Transfer from Sokoll Operations	0	75,900	75,900	76,350	1%	1%
Transfer from 2018 CO Bond	1,661,860	0	0	0	N/A	N/A
Transfer from Wastewater Impact Fees	55,000	0	0	0	N/A	N/A
Transfer from 2019 CO Bonds	3,128,624	0	0	0	N/A	N/A
Transfer from 2020 CO Bonds	163	0	0	0	N/A	N/A
Total Transfers In	6,070,842	1,303,300	1,370,250	1,303,990	0%	-5%
Total Revenues & Transfers In	15,440,712	10,964,900	11,539,540	11,853,880	8%	3%

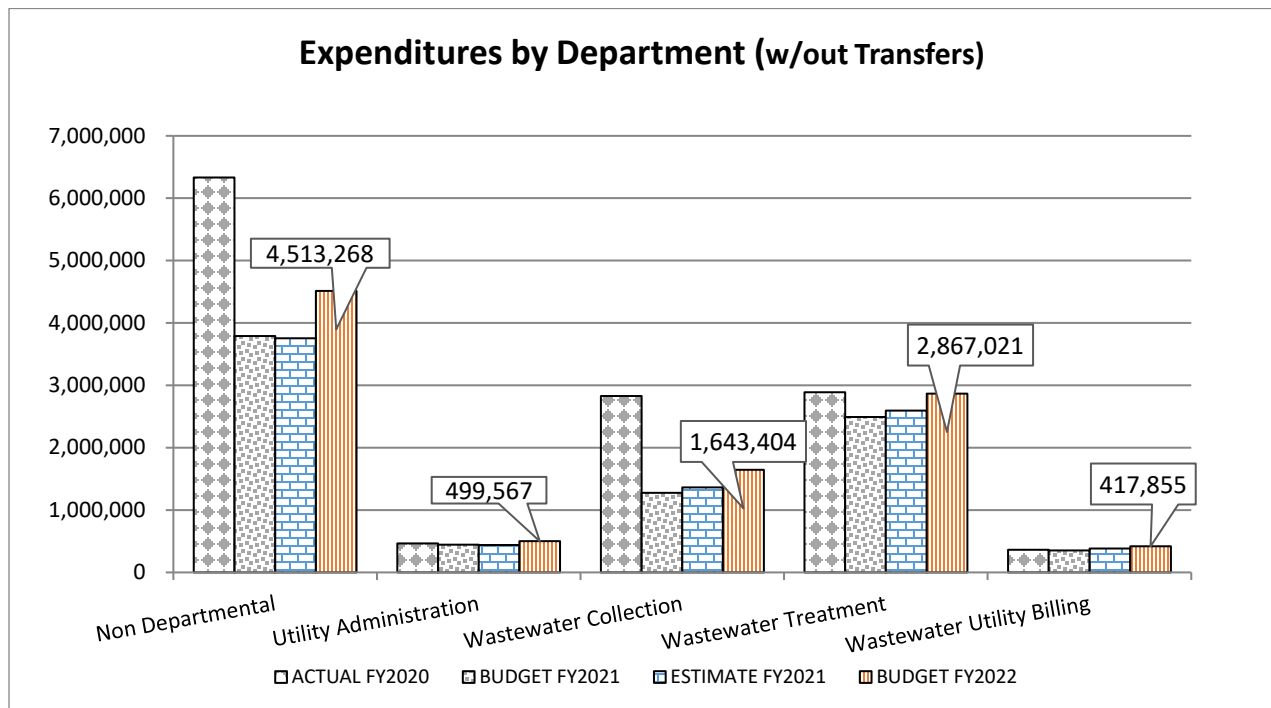
WASTEWATER FUND EXPENDITURES BY CATEGORY & TRANSFERS OUT

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / Y E	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		BUD 22/21	BUD/EST
Expenditures by Category						
Personnel Services	2,362,841	2,520,839	2,562,700	2,774,640	10%	8%
Supplies & Materials	166,573	172,840	203,815	179,181	4%	-12%
Operating Expenses	1,177,471	580,445	808,985	777,201	34%	-4%
Maintenance	713,106	669,875	575,371	796,325	19%	38%
Travel, Training, Etc.	12,839	20,973	22,718	27,181	30%	20%
Utilities & Fuel	548,734	599,750	575,730	593,915	-1%	3%
Capital	881,449	0	33,950	279,404	N/A	723%
Debt Service	3,392,072	3,781,595	3,756,950	4,513,268	19%	20%
Total Expenditures	7,832,721	8,356,317	8,540,219	9,941,115	19%	16%
Transfers Out	6,795,936	1,811,000	1,877,950	1,693,956	-6%	-10%
Total Expenditures & Transfers Out	16,051,021	10,167,317	10,418,169	11,635,071	14%	12%



WASTEWATER FUND DEPARTMENT EXPENDITURES

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / Y E	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		BUD 22/21	BUD/EST
Expenditures						
Non Departmental	3,392,072	3,791,595	3,756,950	4,513,268	19%	20%
Utility Administration	510,825	442,831	439,430	499,567	13%	14%
Wastewater Collection	2,667,104	1,274,977	1,363,072	1,643,404	29%	21%
Wastewater Treatment	2,322,570	2,494,429	2,595,412	2,867,021	15%	10%
Wastewater Utility Billing	362,512	352,485	385,355	417,855	19%	8%
Total Expenditures	9,255,083	8,356,317	8,540,219	9,941,115	19%	16%
Transfers Out						
Payment in Lieu of Taxes	394,000	405,000	405,000	374,400	-8%	-8%
Franchise Fee	438,000	450,000	450,000	422,556	-6%	-6%
Transfer to General Fund Water Usage	27,112	36,000	36,000	40,000	11%	11%
Transfer to General Fund	891,000	920,000	920,000	857,000	-7%	-7%
Transfer to Fire Station 4 Bond	0	0	66,950	0	N/A	-100%
Transfer to 2020 CO WW Bond	5,045,824	0	0	0	N/A	N/A
Total Transfers Out	6,795,936	1,811,000	1,877,950	1,693,956	-6%	-10%
Total Expenditures & Transfers Out	16,051,021	10,167,317	10,418,169	11,635,071	14%	12%





WATER FUND

Description:

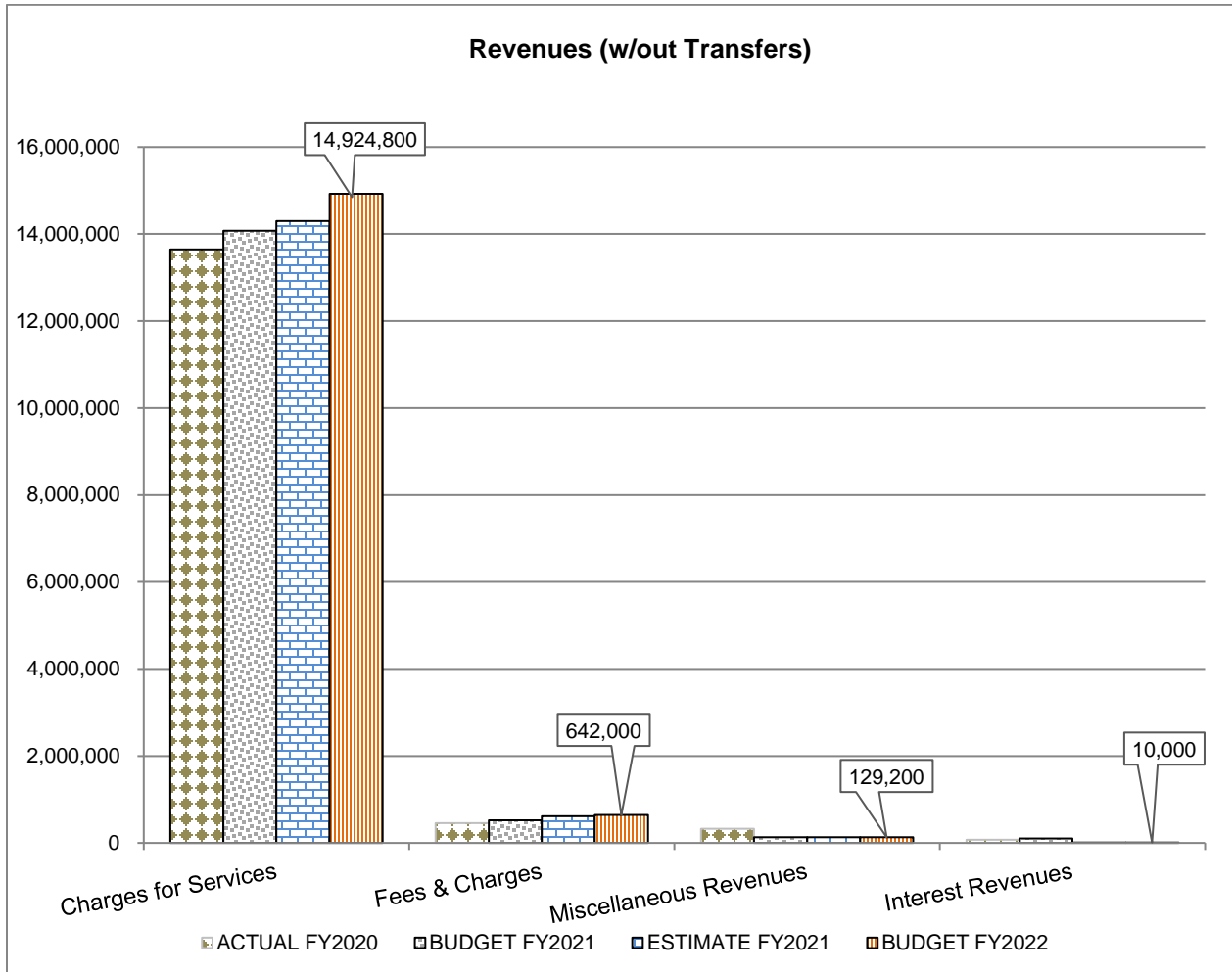
The City of Waxahachie's Water Fund comprises all water utility related operations. These include administration, billing, meter management and maintenance expenses as well as the cost of water production and distribution. The Water Fund also funds self-supporting C.O. bonds, leveraged by water system-related revenues. Debt issued by the Water Fund is used for the improvement and construction of water related capital projects and the purchase of equipment.

WATER FUND
REVENUES & EXPENDITURES

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / YE	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	BUD 22/21	BUD/EST
Revenues						
Charges for Services	13,646,660	14,079,100	14,300,520	14,924,800	6%	4%
Fees & Charges	458,286	519,300	615,700	642,000	24%	4%
Miscellaneous Revenues	142,374	129,200	129,100	129,200	0%	0%
Interest Revenues	75,426	100,400	10,000	10,000	-90%	0%
Total Revenues	14,322,746	14,828,000	15,055,320	15,706,000	6%	4%
Transfers In	1,667,500	283,670	304,551	291,710	3%	-4%
Total Revenues & Transfers In	15,990,246	15,111,670	15,359,871	15,997,710	6%	4%
Expenditures						
Personnel Services	2,536,038	2,645,826	2,534,458	2,688,790	2%	6%
Supplies & Materials	700,736	793,159	756,021	969,994	22%	28%
Operating Expenses	1,871,520	1,810,183	1,871,250	2,082,618	15%	11%
Maintenance	787,892	759,365	851,560	1,446,025	90%	70%
Travel, Training, Etc	22,701	36,861	32,577	44,811	22%	38%
Utilities & Fuel	741,440	771,739	732,749	760,750	-1%	4%
Capital	850,210	222,500	248,010	555,494	150%	124%
Debt Service	2,076,380	2,578,479	2,539,989	3,274,237	27%	29%
Sokoll	1,432,532	1,380,975	1,380,975	1,382,625	0%	0%
Total Expenditures	11,019,049	10,998,982	10,947,589	13,204,344	20%	21%
Transfers Out	8,572,477	2,491,920	2,512,970	2,551,360	2%	2%
Total Expenditures & Transfers Out	19,591,526	13,490,902	13,460,559	15,755,704	17%	17%
Net Revenues Less Expenditures & Trans.	(3,601,280)	1,620,768	1,899,312	242,006	-85%	-87%

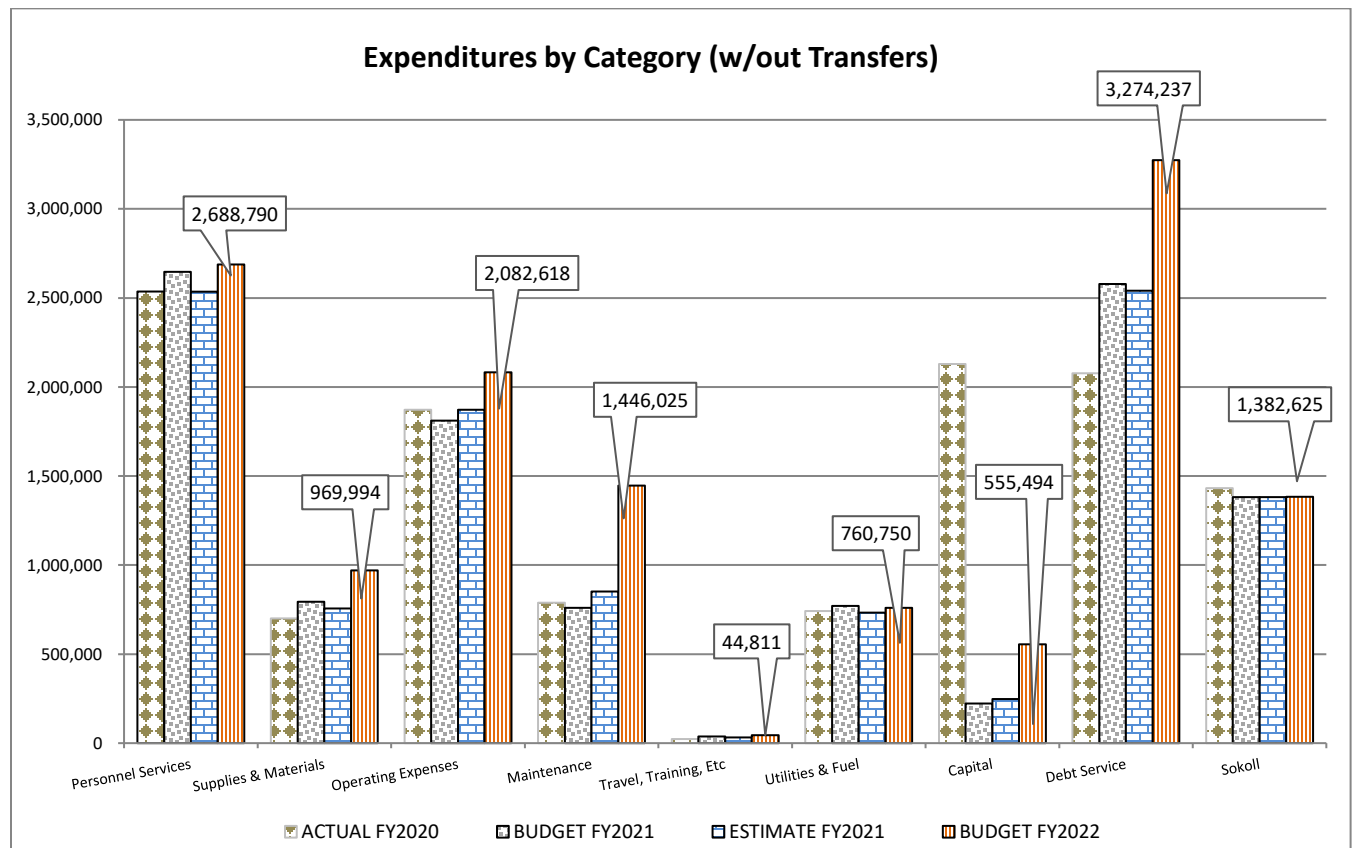
WATER FUND REVENUES & TRANSFERS

DESCRIPTION	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022	% CHNG	
					BUD 22/21	BUD/EST
Total Revenues						
Charges for Services	13,646,660	14,079,100	14,300,520	14,924,800	6%	4%
Fees & Charges	458,286	519,300	615,700	642,000	24%	4%
Miscellaneous Revenues	142,374	129,200	129,100	129,200	0%	0%
Interest Revenues	75,426	100,400	10,000	10,000	-90%	0%
Total Revenues	14,322,746	14,828,000	15,055,320	15,706,000	6%	4%
Transfers In	1,667,500	283,670	304,551	291,710	3%	-4%
Total Revenues & Transfers In	15,990,246	15,111,670	15,359,871	15,997,710	6%	4%



WATER FUND EXPENDITURES BY CATEGORY

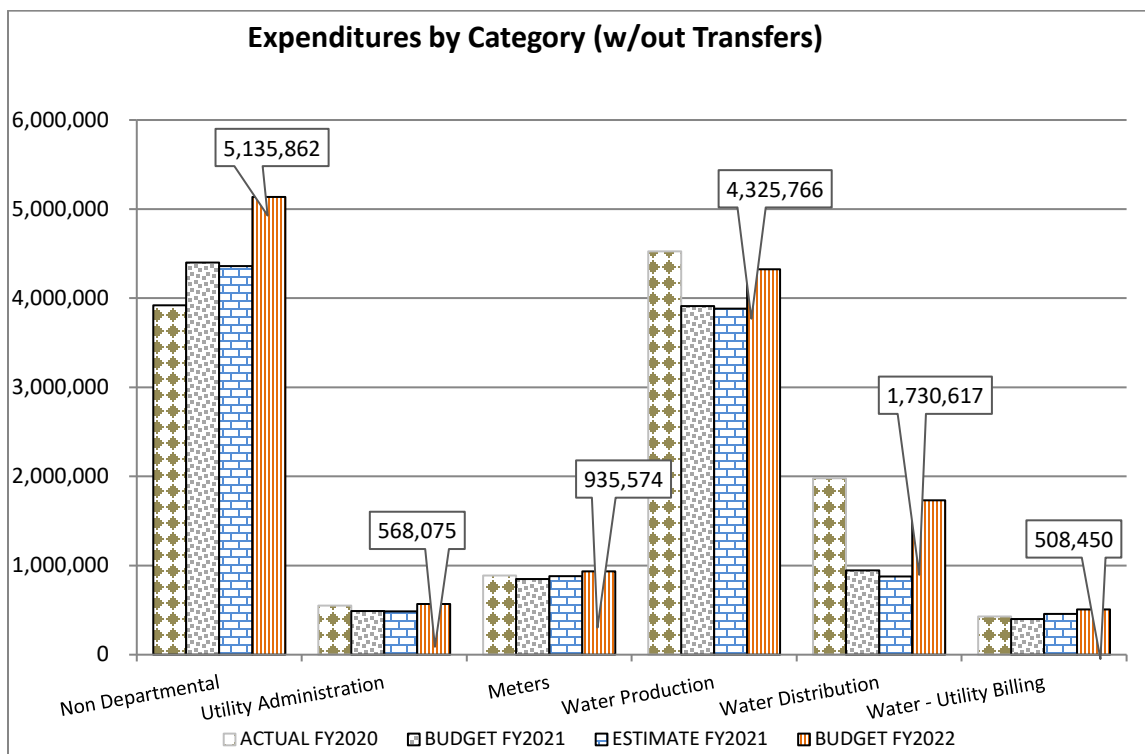
DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / Y E	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		BUD 22/21	BUD/EST
Expenditures						
Personnel Services	2,536,038	2,645,826	2,534,458	2,688,790	2%	6%
Supplies & Materials	700,736	793,159	756,021	969,994	22%	28%
Operating Expenses	1,871,520	1,810,183	1,871,250	2,082,618	15%	11%
Maintenance	787,892	759,365	851,560	1,446,025	90%	70%
Travel, Training, Etc	22,701	36,861	32,577	44,811	22%	38%
Utilities & Fuel	741,440	771,739	732,749	760,750	-1%	4%
Capital	850,210	222,500	248,010	555,494	150%	124%
Debt Service	2,076,380	2,578,479	2,539,989	3,274,237	27%	29%
Sokoll	1,432,532	1,380,975	1,380,975	1,382,625	0.1%	0.1%
Total Expenditures	11,019,049	10,998,982	10,947,589	13,204,344	20%	21%
<hr/>						
Transfers Out	8,572,477	2,491,920	2,512,970	2,551,360	2%	2%
<hr/>						
Total Expenditures & Transfers Out	15,002,031	13,490,902	13,460,559	15,755,704	17%	17%



WATER FUND

DEPARTMENT EXPENDITURES

DESCRIPTION	ORIGINAL		REVISED / Y E		% CHNG	
	ACTUAL FY2020	BUDGET FY2021	ESTIMATE FY2021	BUDGET FY2022	BUD 22/21	BUD/EST
Expenditures						
Non Departmental	3,920,592	4,398,824	4,360,334	5,135,862	17%	18%
Utility Administration	596,518	491,063	487,392	568,075	16%	17%
Meters	885,915	850,563	879,632	935,574	10%	6%
Water Production	3,586,488	3,910,901	3,884,469	4,325,766	11%	11%
Water Distribution	1,600,279	947,111	877,188	1,730,617	83%	97%
Water - Utility Billing	429,259	400,520	458,574	508,450	27%	11%
Total Expenditures	11,019,049	10,998,982	10,947,589	13,204,344	20%	21%
Transfers Out						
Payment in Lieu of Taxes	510,000	525,000	525,000	511,000	-3%	-3%
Franchise Fee	664,000	683,920	683,920	623,360	-9%	-9%
Transfer to General Fund Water Usage	204,231	158,000	158,000	165,000	4%	4%
Transfer to General Fund	1,189,000	1,125,000	1,125,000	1,252,000	11%	11%
Transfer to 2021 Fire Station 4 Bond	0	0	21,050	0	N/A	-100%
Transfer to Water Impact Fees	136,929	0	0	0	N/A	N/A
Transfer to 2020 CO Water Bond	5,868,317	0	0	0	N/A	N/A
Total Transfers Out	8,572,477	2,491,920	2,512,970	2,551,360	2%	2%
Total Expenditures & Transfers Out	19,591,526	13,490,902	13,460,559	15,755,704	17%	17%





GENERAL DEBT SERVICE FUND

Description:

Debt service is a governmental fund operation of public organizations. The City of Waxahachie has two debt service funds, the Debt Service Fund (associated primarily with General Fund activities) and the Waxahachie CDC Debt Service Fund. Debt service funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt service payments of the Debt Service Fund are made towards both General Obligation (G.O.) and Certificate of Obligation (C.O.) bonds. These bonds are backed by the full faith and credit of the City and are payable chiefly from ad valorem taxes. G.O. Bonds are best suited for major capital projects and must be approved by voters. C.O. Bonds are a streamlined means of financing specific projects or the purchase of equipment and do not require voter approval unless a valid petition for election is presented to City Council.

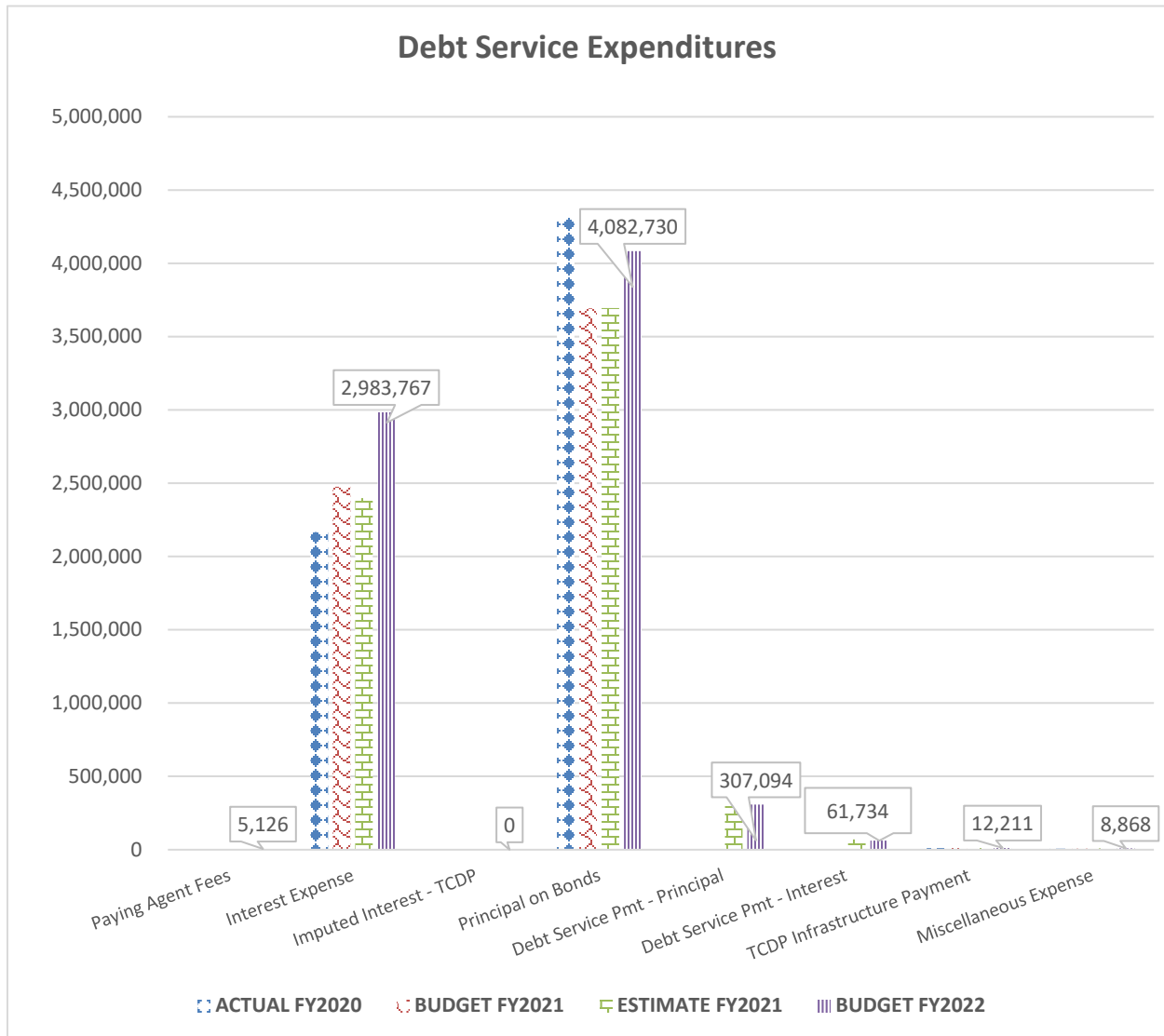
Cities may also choose to issue debt secured by sources of revenue apart from its "taxing power", such as sales tax or revenues earned the operation of public utilities.

GENERAL DEBT SERVICE FUND
REVENUES & EXPENDITURES

DESCRIPTION	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / YE ESTIMATE FY2021	BUDGET FY2022	% CHNG FY22/FY21	BUD/EST
Beginning Operating Funds	2,607,990	2,567,614	2,514,229	2,939,839	13%	17%
<u>Revenues</u>						
Current Taxes	5,950,994	6,580,000	6,580,000	7,799,340	19%	19%
Delinquent Taxes	27,141	46,000	46,000	33,000	-28%	-28%
Penalty & Interest	30,599	26,000	31,000	30,000	15%	-3%
Hanger Rent	92,736	0	0	0	N/A	N/A
Miscellaneous Revenue	6,477	6,100	6,100	6,100	0%	0%
Investment Income	59,156	78,100	6,140	6,200	-92%	1%
Proceeds from Debt Issued	0	0	0	0	N/A	N/A
Premium (Disc) on Debt Issued	0	0	0	0	N/A	N/A
Total Revenues	6,167,103	6,736,200	6,669,240	7,874,640	17%	18%
<u>Transfers In</u>	246,837	245,709	245,709	0	-100%	-100%
Total Revenues & Transfers In	6,413,940	6,981,909	6,914,949	7,874,640	13%	14%
Total Funds Available	9,021,930	9,587,992	9,428,780	10,814,081	13%	15%
<u>Expenditures</u>						
Paying Agent Fees	4,377	4,773	4,377	5,126	7%	17%
Interest Expense	2,166,637	2,475,345	2,399,805	2,983,767	21%	24%
Imputed Interest - TCDP	1,498	0	0	0	N/A	N/A
Principal on Bonds	4,317,030	3,692,249	3,695,249	4,082,730	11%	10%
Bond Funding	0	0	0	0	N/A	N/A
Debt Service Pmt - Principal	0	0	297,860	307,094	N/A	3%
Debt Service Pmt - Interest	0	0	70,967	61,734	N/A	-13%
TCDP Infrastructure Payment	10,713	12,211	12,211	12,211	0%	0%
Payment to Escrow Agent	0	0	0	0	N/A	N/A
Miscellaneous Expense	7,448	7,655	8,870	8,868	16%	0%
Total Expenditures	6,507,702	6,192,233	6,489,339	7,461,530	20%	15%
Revenues & Transfers In less Expenditures	(93,761)	789,676	425,610	413,110	-48%	-3%
Ending Operating Funds	2,514,229	3,395,759	2,939,839	3,352,949	-1%	14%

GENERAL DEBT SERVICE FUND EXPENDITURES

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / YE	BUDGET FY2022	% CHNG FY22/FY21
		BUDGET FY2021	ESTIMATE FY2021		
Paying Agent Fees	4,377	4,773	4,377	5,126	7%
Interest Expense	2,166,637	2,475,345	2,399,805	2,983,767	21%
Imputed Interest - TCDP	1,498	0	0	0	N/A
Principal on Bonds	4,317,030	3,692,249	3,695,249	4,082,730	11%
Debt Service Pmt - Principal	0	0	297,860	307,094	N/A
Debt Service Pmt - Interest	0	0	70,967	61,734	N/A
TCDP Infrastructure Payment	10,713	12,211	12,211	12,211	0%
Miscellaneous Expense	7,448	7,655	8,870	8,868	16%
Total Expenditures	6,507,702	6,192,233	6,489,339	7,461,530	20%





HOTEL / MOTEL TAX FUND

Description:

The Hotel/Motel Tax Fund is a special revenue fund that receives the proceeds from a local option 7% hotel occupancy tax. Authorized by Texas Local Government Code Chapter 351, the City collects hotel occupancy tax to be used for the direct promotion of tourism and the convention and hotel industry.

The City is required to further demonstrate that all expenditures of the Hotel/Motel Fund aid in both attracting overnight tourists to Waxahachie and can be categorized into one of nine statutorily authorized activities. Authorized activities such as the operation of a convention center or the placement of wayfinding signage for sights and attractions frequented by hotel guests.

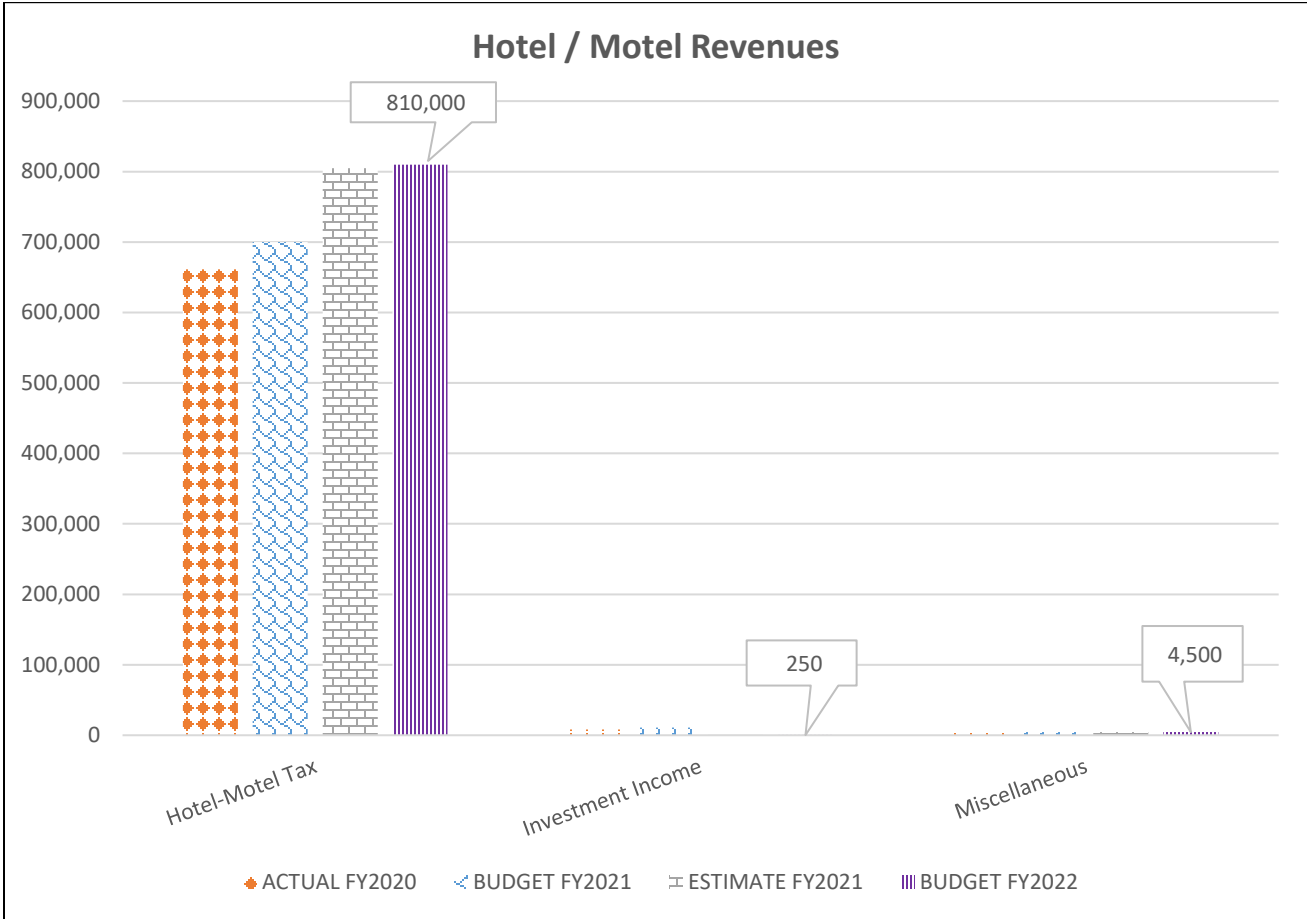
Currently, the City of Waxahachie uses occupancy taxes to fund the operation of the Waxahachie Convention and Visitors Bureau and various smaller non-city organizations. This helps with historic tourism, historic preservation and the arts.

**HOTEL / MOTEL TAX FUND
REVENUES & EXPENDITURES**

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / YE	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	FY22/FY21	BUD/EST
Beginning Operating Funds	716,379	704,405	635,893	622,176	-12%	-2%
Revenues						
Hotel/Motel Tax	661,192	700,000	805,000	810,000	16%	1%
Investment Income	8,189	11,100	675	250	-98%	-63%
Miscellaneous	4,527	4,500	4,500	4,500	0%	0%
Total Revenues Total	673,908	715,600	810,175	814,750	14%	1%
Funds Available	1,390,287	1,420,005	1,446,068	1,436,926	1%	-1%
Expenditures						
Personnel Service Total	291,535	300,800	301,163	317,350	6%	5%
Supplies & Materials Total	3,308	5,200	5,200	5,200	0%	0%
Operating Expenses Total	442,155	466,820	494,337	492,427	5%	0%
Travel, Training, Etc. Total	5,616	8,447	11,404	18,247	116%	60%
Utilities & Fuel Total	1,780	1,790	1,788	1,877	5%	5%
Total Expenditures	744,394	793,057	813,892	845,101	7%	4%
Transfers Out	10,000	10,000	10,000	15,000	50%	50%
Total Expenditures & Transfers Out	754,394	803,057	823,892	860,101	7%	4%
Excess (Deficiency) of Revenues Over Expenditures	(80,486)	(87,457)	(13,717)	(45,351)	-48%	231%
Ending Operating Funds	635,893	616,948	622,176	576,825	-7%	-7%

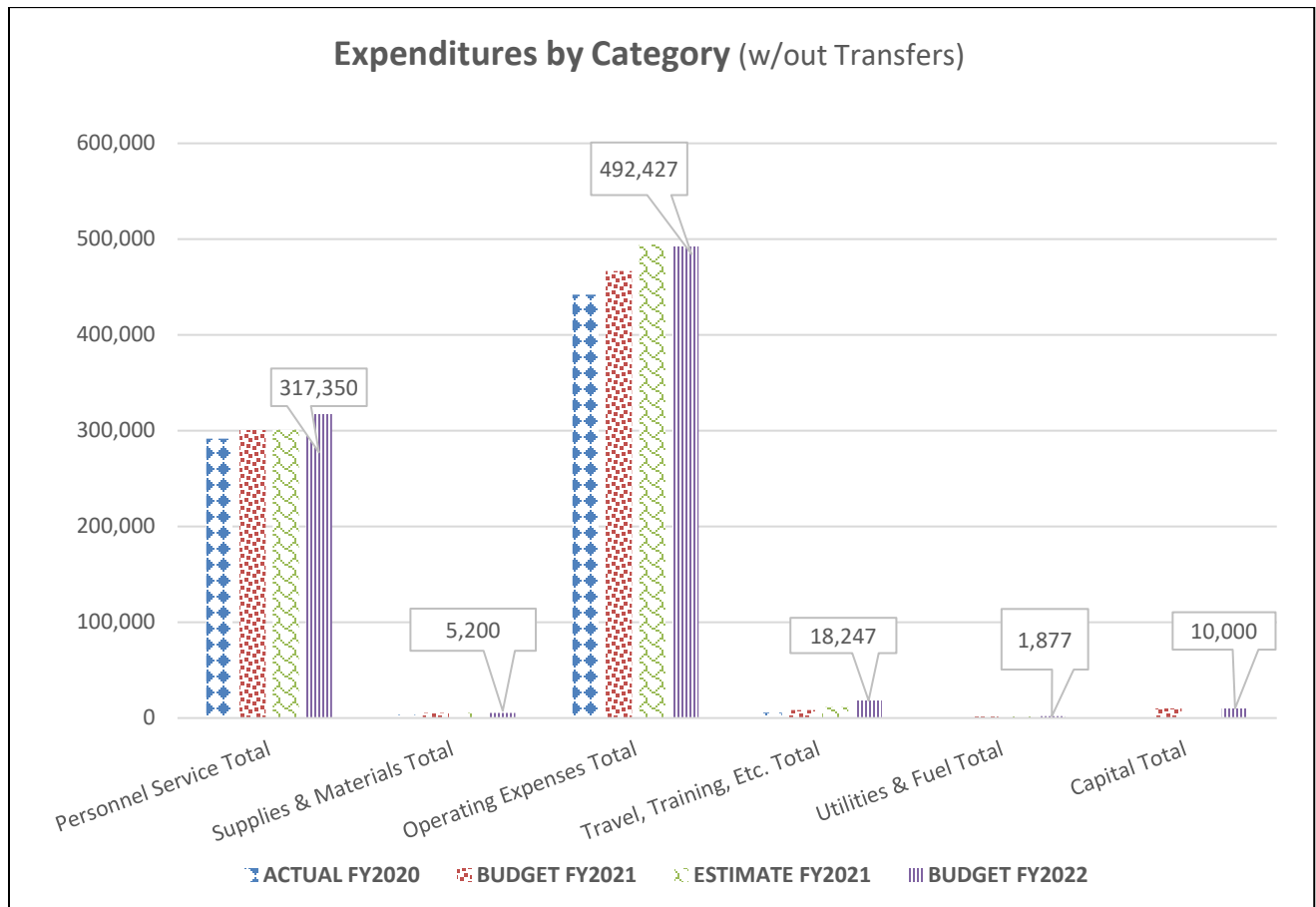
HOTEL / MOTEL TAX FUND REVENUES

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / YE	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	FY22/FY21	BUD/EST
Hotel-Motel Tax	661,192	700,000	805,000	810,000	16%	1%
Investment Income	8,189	11,100	675	250	-98%	-63%
Miscellaneous	4,527	4,500	4,500	4,500	0%	0%
Total Revenues	673,908	715,600	810,175	814,750	14%	1%



HOTEL / MOTEL TAX FUND EXPENDITURES BY CATEGORY

Expenditures by Category	ACTUAL	ORIGINAL	REVISED / YE	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	FY22/FY21	BUD/EST
Personnel Service Total	291,535	300,800	301,163	317,350	6%	5%
Supplies & Materials Total	3,308	5,200	5,200	5,200	0%	0%
Operating Expenses Total	442,155	466,820	494,337	492,427	5%	0%
Travel, Training, Etc. Total	5,616	8,447	11,404	18,247	116%	60%
Utilities & Fuel Total	1,780	1,790	1,788	1,877	5%	5%
Capital Total	0	10,000	0	10,000	0%	N/A
Total Expenditures	744,394	793,057	813,892	845,101	7%	4%
Transfers Out	10,000	10,000	10,000	15,000	50%	50%
Total Expenditures & Transfers Out	754,394	803,057	823,892	860,101	7%	4%



WAXAHACHIE COUMMUNITY DEVELOPMENT CORPORATION FUND

Description:

The Waxahachie Community Development Corporation (WCDC) Fund is a special revenue fund that exclusively encompasses the operation of the City's Type B economic development corporation. Approved by voters on May 3, 1997, the WCDC is a sales tax funded and municipally administered economic development entity tasked with promoting and developing new and expanded business enterprises and cultivating communities through quality of life improvements.

Tax funds to operate the City's Type B Corporation come from a one half cent sales tax. In addition to sales tax revenues, the WCDC also receives a portion of its revenues from the operation of its community and recreational facilities.

In the City, the WCDC's responsibilities center on the management and operation of the Civic Center, Sports Complex, debt service obligations, and a community beautification initiative targeting landscaping throughout the City.

WCDC FUND
REVENUES AND EXPENDITURES

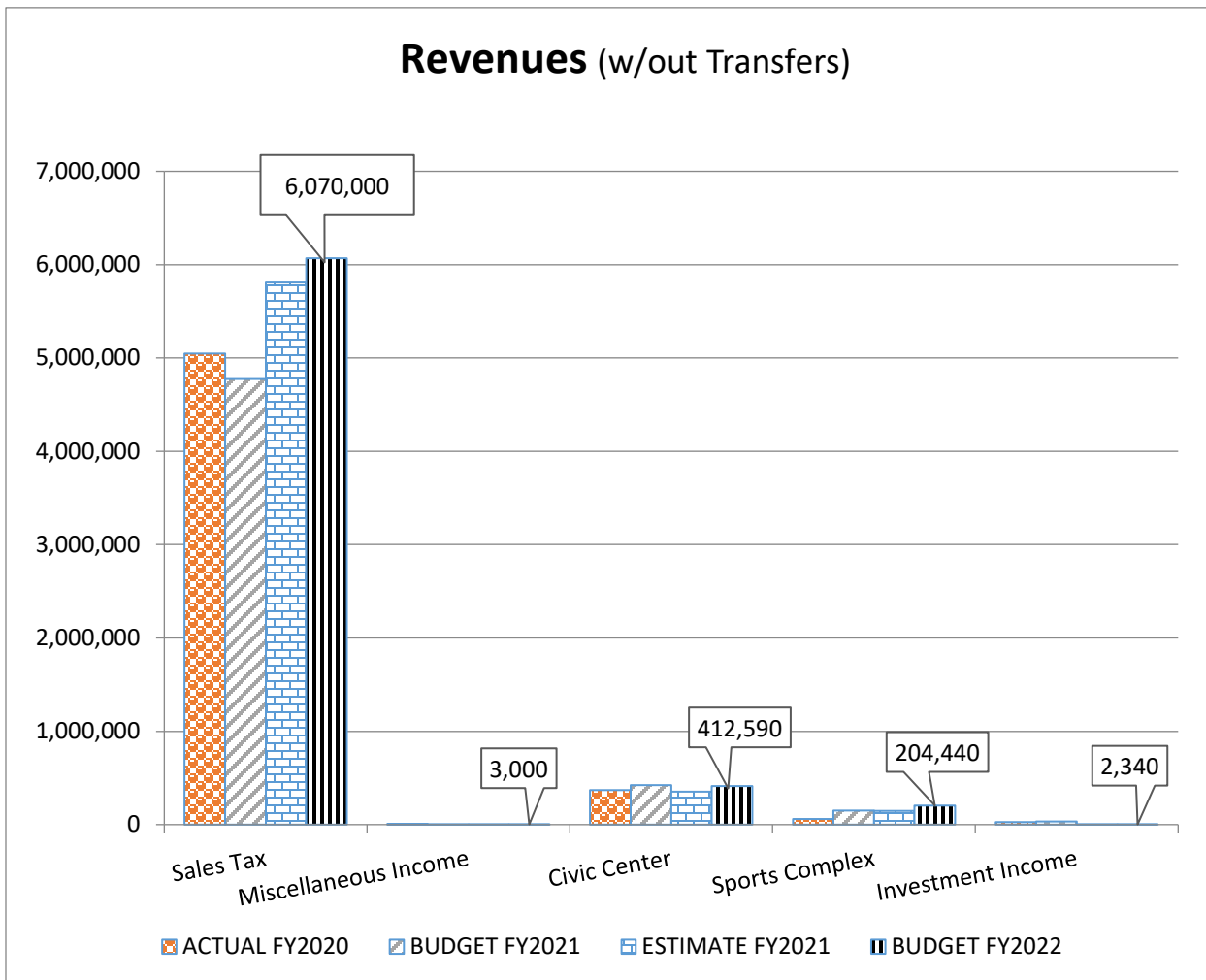
DESCRIPTION	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / YE ESTIMATE FY2021	BUDGET FY2022	% CHNG FY22/FY21	BUD/EST
Beginning Operating Funds	2,600,897	2,243,386	2,495,952	2,586,481	15%	4%
Revenues						
Sales Tax	5,047,116	4,776,000	5,810,000	6,070,000	27%	4%
Miscellaneous Income	5,429	3,300	3,300	3,000	-9%	-9%
Charges for Services - Civic Center	370,687	422,501	352,075	412,590	-2%	17%
Charges for Services - Sports Complex	60,743	149,500	148,000	204,440	37%	38%
Investment Income	25,702	34,200	2,197	2,340	-93%	7%
Total Revenues	5,509,678	5,385,501	6,315,572	6,692,370	24%	6%
Transfers In	50,000	50,000	50,000	50,000	0%	0%
Total Revenues and Transfers In	5,559,678	5,435,501	6,365,572	6,742,370	24%	6%
Total Funds Available	8,160,575	7,678,887	8,861,524	9,328,851	21%	5%
Expenditures						
Non Departmental	62,162	11,310	1,085,846	12,775	13%	-99%
Civic Center	1,202,990	1,227,286	1,202,197	1,524,949	24%	27%
Sports Complex	2,057,610	1,573,930	1,633,081	2,021,778	28%	24%
Community Beautification	503,547	500,007	551,515	535,879	7%	-3%
Debt Service Transfer	1,733,000	1,730,885	1,740,504	1,743,771	1%	0%
Total Expenditures	5,559,309	5,043,418	6,213,143	5,839,152	16%	-6%
Transfers Out	105,314	75,480	61,900	65,800	-13%	6%
Total Expenditures & Transfers Out	5,664,623	5,118,898	6,275,043	5,904,952	15%	-6%
Revenues Over Expenditures	(104,945)	316,603	90,529	837,418	165%	825%
Ending Operating Funds	2,495,952	2,559,989	2,586,481	3,423,899	34%	32%

WCDC FUND
REVENUES AND TRANSFERS IN

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / YE	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	FY22/FY21	BUD/EST
Sales Tax						
Sales Taxes	5,047,116	4,776,000	5,810,000	6,070,000	27%	4%
Total Sales Tax	5,047,116	4,776,000	5,810,000	6,070,000	27%	4%
Miscellaneous						
Misc Revenue - Other	5,359	3,300	3,300	3,000	-9%	-9%
Misc Revenue - NSF Check Fees	70	0	0	0	N/A	N/A
Total Miscellaneous	5,429	3,300	3,300	3,000	-9%	-9%
Interest						
Interest	25,702	34,200	2,197	2,340	-93%	7%
Total Interest	25,702	34,200	2,197	2,340	-93%	7%
Civic Center						
Operating Revenues	53,530	60,393	30,100	41,535	-31%	38%
Catering Commission	18,999	24,175	17,225	22,950	-5%	33%
Concession Commission	966	1,000	1,600	1,000	0%	-38%
Advertising Fee	200	500	400	400	-20%	0%
Utility Surcharge	5,255	4,800	3,950	4,365	-9%	11%
Alcohol Beverage Fee	5,930	6,340	4,540	5,480	-14%	21%
Vending Machine	27	350	400	475	36%	19%
Equipment Rental	26,135	28,875	19,410	23,840	-17%	23%
RV Space Rental	475	500	400	400	-20%	0%
Facility Rental	259,170	295,568	274,050	312,145	6%	14%
Total Civic Center	370,687	422,501	352,075	412,590	-2%	17%
Sports Complex						
Concession Commission	4,808	14,500	18,000	25,000	72%	39%
Field Use Fees	17,187	30,000	30,000	27,540	-8%	-8%
Team Fees	13,720	30,000	25,000	29,500	-2%	18%
Baseball Tournament Fees	25,029	75,000	75,000	122,400	63%	63%
Total Sports Complex	60,743	149,500	148,000	204,440	37%	38%
Total Revenues	5,509,678	5,385,501	6,315,572	6,692,370	24%	6%
Transfers In						
Transfer from TIRFZ	50,000	50,000	50,000	50,000	0%	0%
Total Transfers In	50,000	50,000	50,000	50,000	0%	0%
Total Revenues and Transfers In	5,559,678	5,435,501	6,365,572	6,742,370	24%	6%

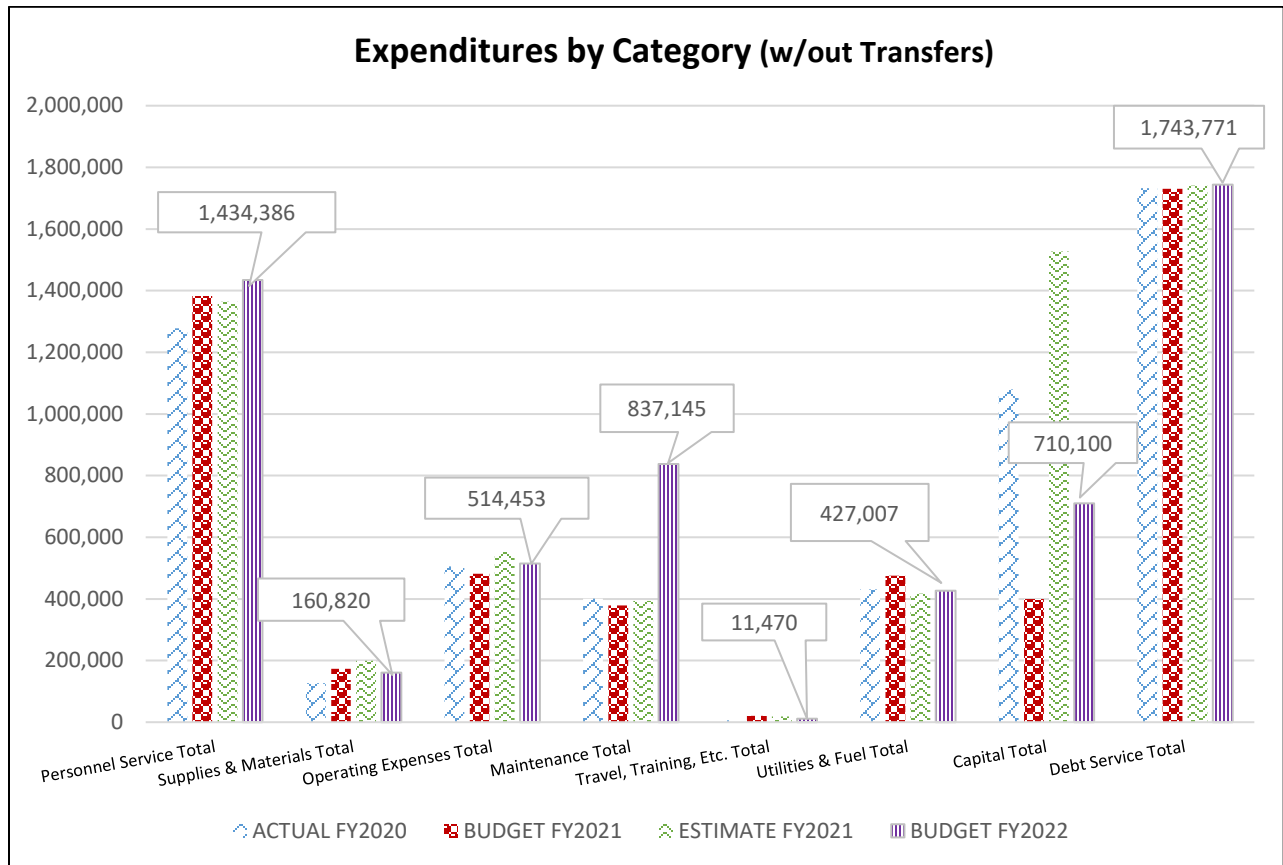
WDCD FUND REVENUES AND TRANSFERS IN

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / YE	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	FY22/FY21	BUD/EST
Sales Tax	5,047,116	4,776,000	5,810,000	6,070,000	27%	4%
Miscellaneous Income	5,429	3,300	3,300	3,000	-9%	-9%
Civic Center	370,687	422,501	352,075	412,590	-2%	17%
Sports Complex	60,743	149,500	148,000	204,440	37%	38%
Investment Income	25,702	34,200	2,197	2,340	-93%	7%
Total Revenues	5,509,678	5,385,501	6,315,572	6,692,370	24%	6%
Transfers In	50,000	50,000	50,000	50,000	0%	0%
Total Revenues & Transfers In	5,559,678	5,435,501	6,365,572	6,742,370	24%	6%



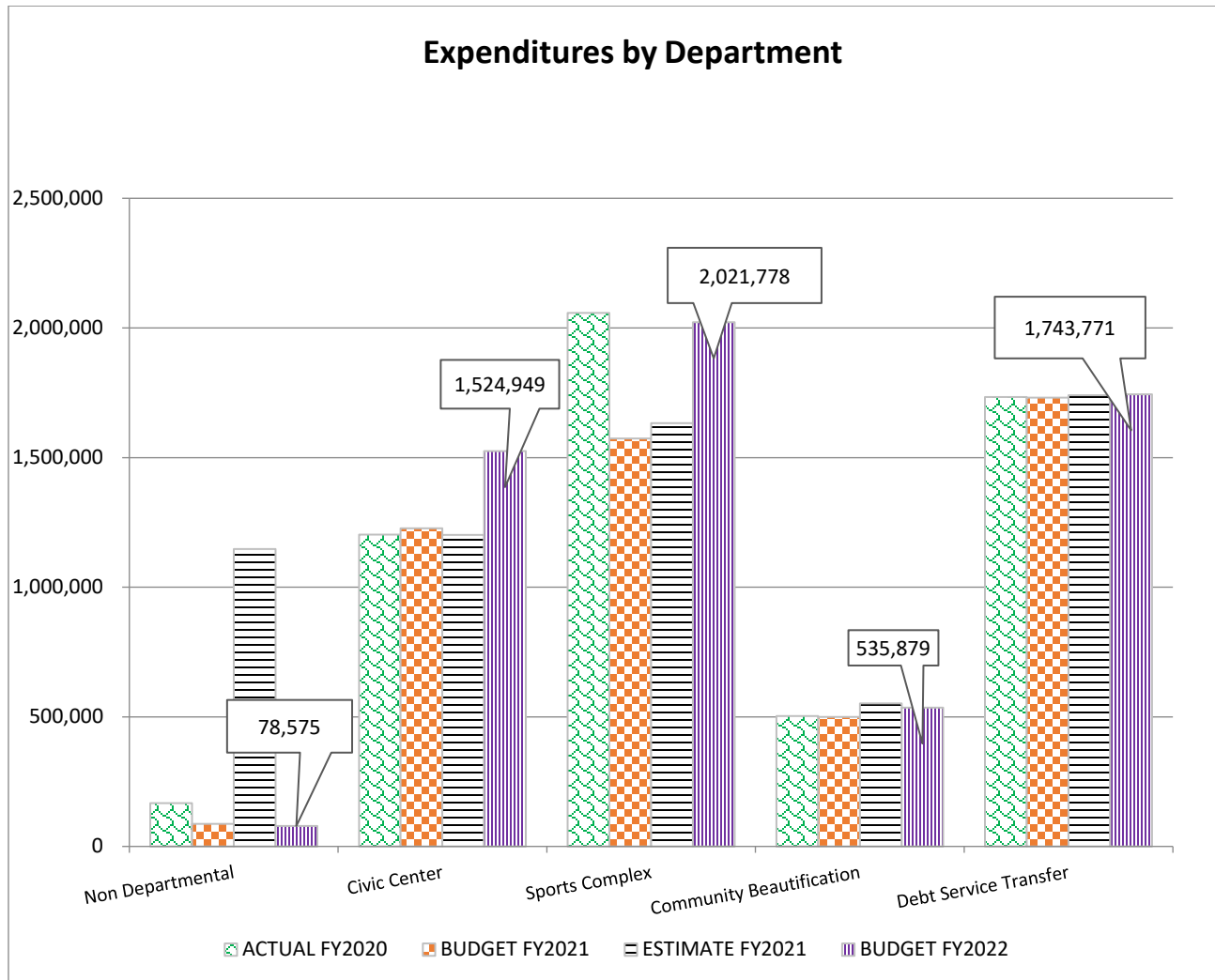
WCDC FUND EXPENDITURES BY CATEGORY

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / YE	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		FY22/FY21	BUD/EST
Expenditures						
Personnel Service Total	1,277,735	1,382,526	1,363,986	1,434,386	4%	5.2%
Supplies & Materials Total	126,577	173,320	199,266	160,820	-7%	-19%
Operating Expenses Total	504,915	481,225	552,029	514,453	7%	-7%
Maintenance Total	400,126	378,670	393,480	837,145	121%	113%
Travel, Training, Etc. Total	6,369	21,070	19,010	11,470	-46%	-40%
Utilities & Fuel Total	430,699	475,722	417,608	427,007	-10%	2%
Capital Total	1,079,888	400,000	1,527,260	710,100	78%	-54%
Debt Service Total	1,733,000	1,730,885	1,740,504	1,743,771	1%	0%
Total Expenditures	5,559,309	5,043,418	6,213,143	5,839,152	16%	-6%
Transfers Out	105,314	75,480	61,900	65,800	-13%	6%
Total Expenditures & Transfers Out	5,664,623	5,118,898	6,275,043	5,904,952	15%	-6%



WCDC FUND DEPARTMENT EXPENDITURES

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / YE	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		FY22/FY21	BUD/EST
Expenditures						
Non Departmental	167,477	86,790	1,147,746	78,575	-9%	-93%
Civic Center	1,202,990	1,227,286	1,202,197	1,524,949	24%	27%
Sports Complex	2,057,610	1,573,930	1,633,081	2,021,778	28%	24%
Community Beautification	503,547	500,007	551,515	535,879	7.2%	-3%
Debt Service Transfer	1,733,000	1,730,885	1,740,504	1,743,771	1%	0%
Total Expenditures	5,664,623	5,118,898	6,275,043	5,904,952	15%	-6%



WCDC DEBT SERVICE FUND

Description:

Debt service is a governmental fund operation of public organizations. Debt service funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt service payments of the WCDC Debt Service Fund are made towards revenue bonds, leveraged by sales tax revenues, and do not involve an ad valorem tax pledge.

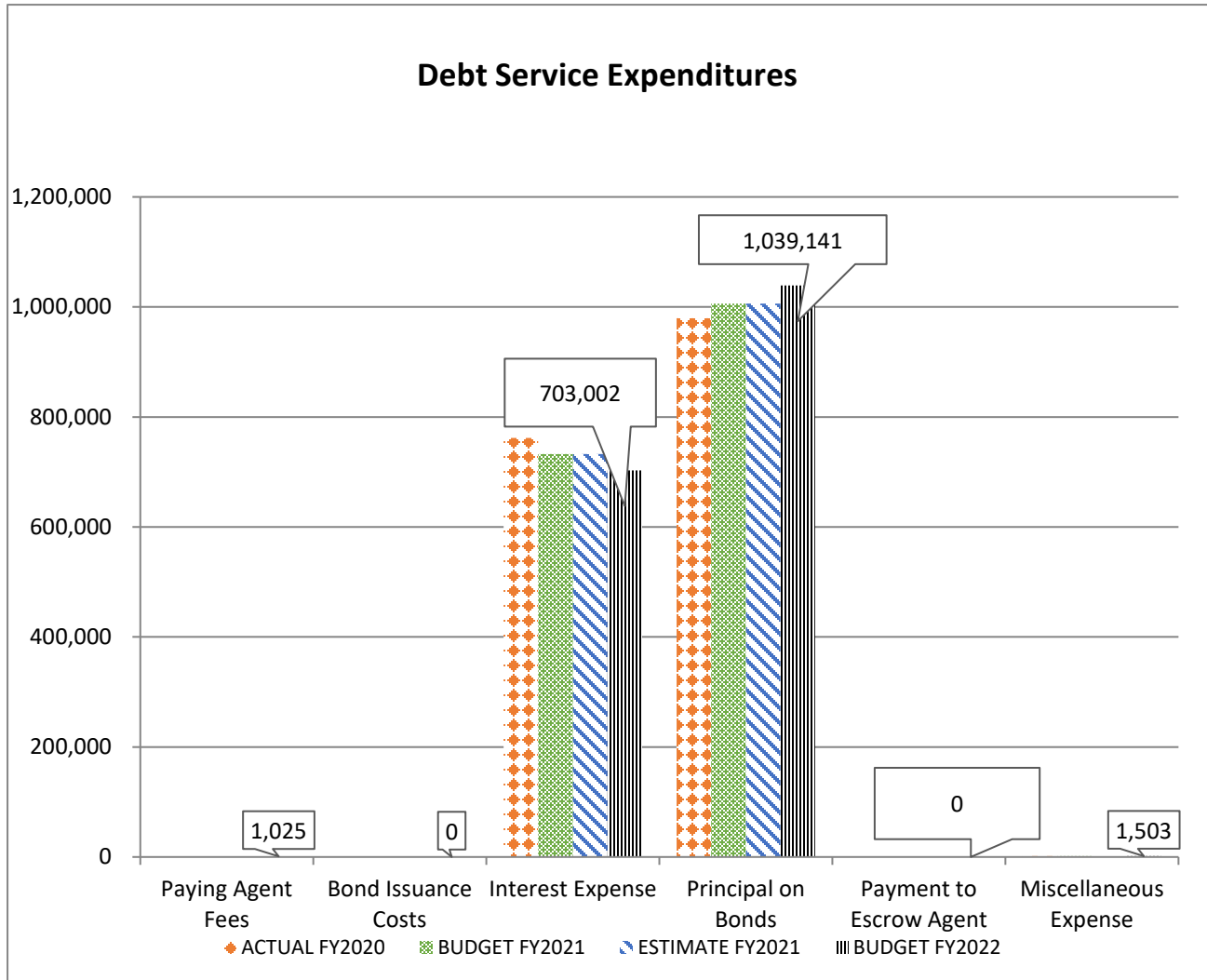
The City's current debt obligations include bonds issued for the construction of the Civic Center and Sports Complex. The City also maintains a separate reserve for the WCDC debt service fund, as required by bond covenants.

WCDC DEBT SERVICE FUND
REVENUES AND TRANSFERS IN

DESCRIPTION	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022	% CHNG FY22/FY21	BUD/EST
Beginning Operating Funds	412,945	412,241	410,577	411,842	0%	0%
Revenues						
Interest-Investments Interest From Cash Pool	8,017	10,500	875	900	-91%	0
Miscellaneous Revenue - Other	0	0	0	0	N/A	N/A
Total Revenues	8,017	10,500	875	900	-91%	0
Transfers In						
Transfers From WCDC	1,733,000	1,730,885	1,740,504	1,743,771	1%	0%
Transfers From 2018 CO WCDC Bonds	0	0	6	0	N/A	-100%
Total Transfers In	1,733,000	1,730,885	1,740,510	1,743,771	1%	0%
Total Revenues & Transfers In	1,741,017	1,741,385	1,741,385	1,744,671	0%	0%
Total Funds Available	2,153,962	2,153,626	2,151,962	2,156,513	0%	0%
Expenditures						
Paying Agent Fees	1,024	1,025	1,025	1,025	0%	0%
Interest Expense	761,580	732,712	732,712	703,002	-4%	-4%
Principal on Bonds	979,273	1,006,138	1,006,138	1,039,141	3%	3%
Miscellaneous Expense	1,507	1,510	245	1,503	0%	513%
Total Expenditures	1,743,385	1,741,385	1,740,120	1,744,671	0%	0%
Excess (Deficiency) of Revenues & Transfers In Over Expenditures	(2,368)	0	1,265	0	N/A	-100%
Ending Operating Funds	410,577	412,241	411,842	411,842	0%	0%

WCDC DEBT SERVICE FUND EXPEDITURES

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / Y E	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	FY22/FY21	BUD/EST
Expenditures						
Paying Agent Fees	1,024	1,025	1,025	1,025	0%	0%
Bond Issuance Costs	0	0	0	0	N/A	N/A
Interest Expense	761,580	732,712	732,712	703,002	-4%	-4%
Principal on Bonds	979,273	1,006,138	1,006,138	1,039,141	3%	3%
Payment to Escrow Agent	0	0	0	0	N/A	N/A
Miscellaneous Expense	1,507	1,510	245	1,503	0%	513%
Total Expenditures	1,743,385	1,741,385	1,740,120	1,744,671	0%	0%





REFUSE SERVICES FUND

Description:

The Refuse Fund is a type of proprietary fund, called an enterprise fund. Enterprise funds operate similarly to a business enterprise, in that self-supporting revenues, usually in the form of user fees, provide the income for the fund. However, enterprise funds operate at cost and implement break-even annual budgets.

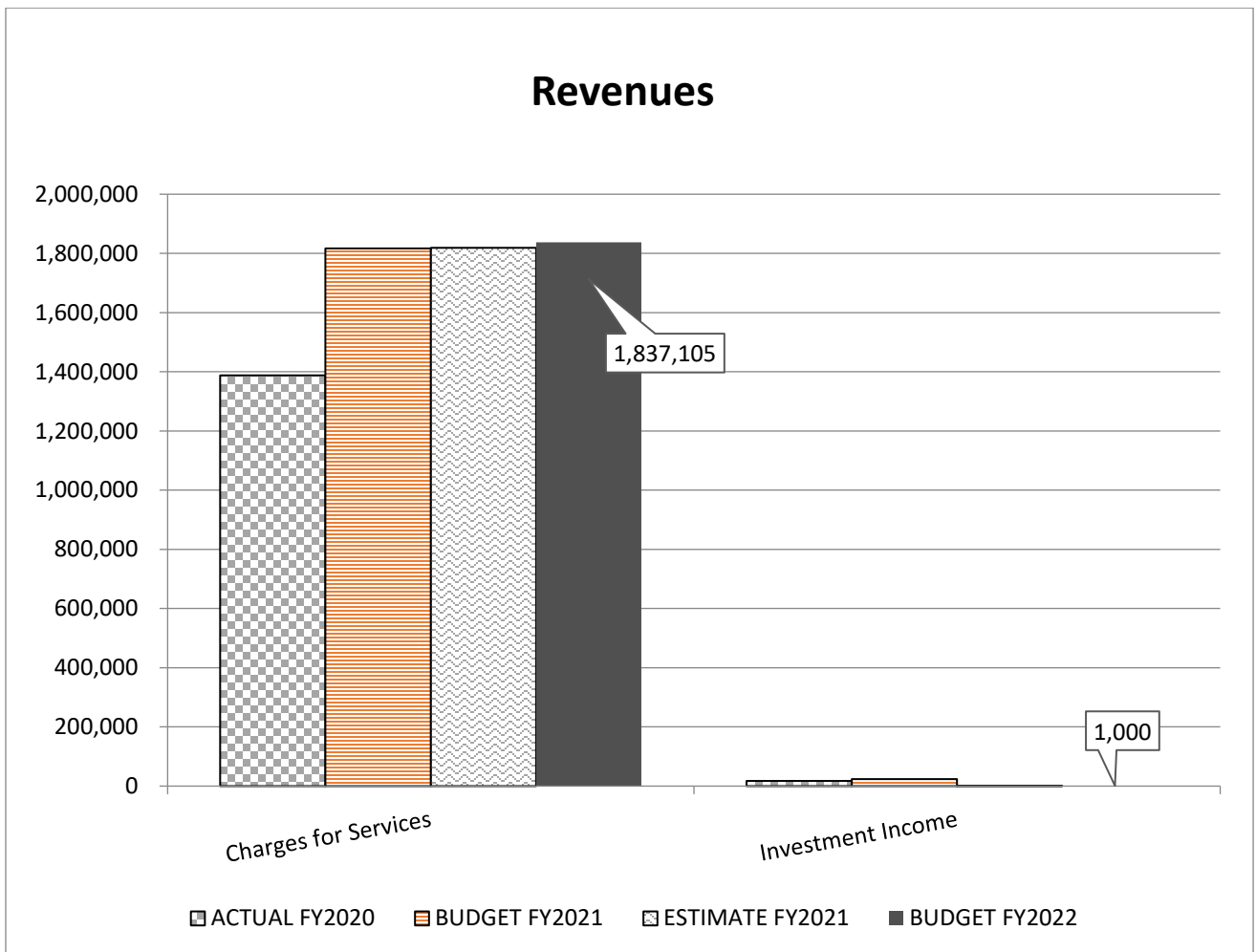
Specifically, the Refuse Fund collects all revenues associated with municipal residential refuse services. These services include a contracted solid waste and recycling curbside service and the operation of the City's Convenience Station.

REFUSE SERVICES FUND
REVENUES AND EXPENDITURES

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / Y E	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	FY22/FY21	BUD/EST
Revenues						
Charges for Services	1,388,156	1,816,300	1,818,750	1,837,105	1%	1%
Miscellaneous	0	0	0	0	N/A	N/A
Investment Income	17,141	23,500	1,000	1,000	-96%	0%
Total Revenues	1,405,297	1,839,800	1,819,750	1,838,105	0%	1%
Expenditures						
Personnel Service Total	126,724	160,578	153,250	173,260	8%	13%
Supplies & Materials Total	3,728	3,800	4,045	3,800	0%	-6%
Operating Expenses Total	68,224	108,595	137,554	169,780	56%	23%
Maintenance Total	14,476	7,700	10,500	7,700	0%	-27%
Travel, Training, Etc. Total	0	50	50	50	0%	0%
Utilities & Fuel Total	1,159,973	1,249,274	1,251,730	1,159,070	-7%	-7%
Capital Total	10,125	23,000	17,000	0	-100%	-100%
Debt Service Total	0	0	0	0	N/A	N/A
Total Expenditures	1,383,249	1,552,997	1,574,129	1,513,660	-3%	-4%
Transfers Out	313,709	314,709	314,709	71,070	-77%	-77%
Total Expenditures & Transfers Out	1,696,958	1,867,706	1,888,838	1,584,730	-15%	-16%
Net Revenues Less Expenditures and Transfers Out	(291,661)	(27,906)	(69,088)	253,375	-1008%	-467%

REFUSE SERVICES FUND REVENUES

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / Y E	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		FY22/FY21	BUD/EST
Revenues						
Charges for Services	1,388,156	1,816,300	1,818,750	1,837,105	1%	1%
Investment Income	17,141	23,500	1,000	1,000	-96%	0%
Total Revenues	1,405,297	1,839,800	1,819,750	1,838,105	0%	1%

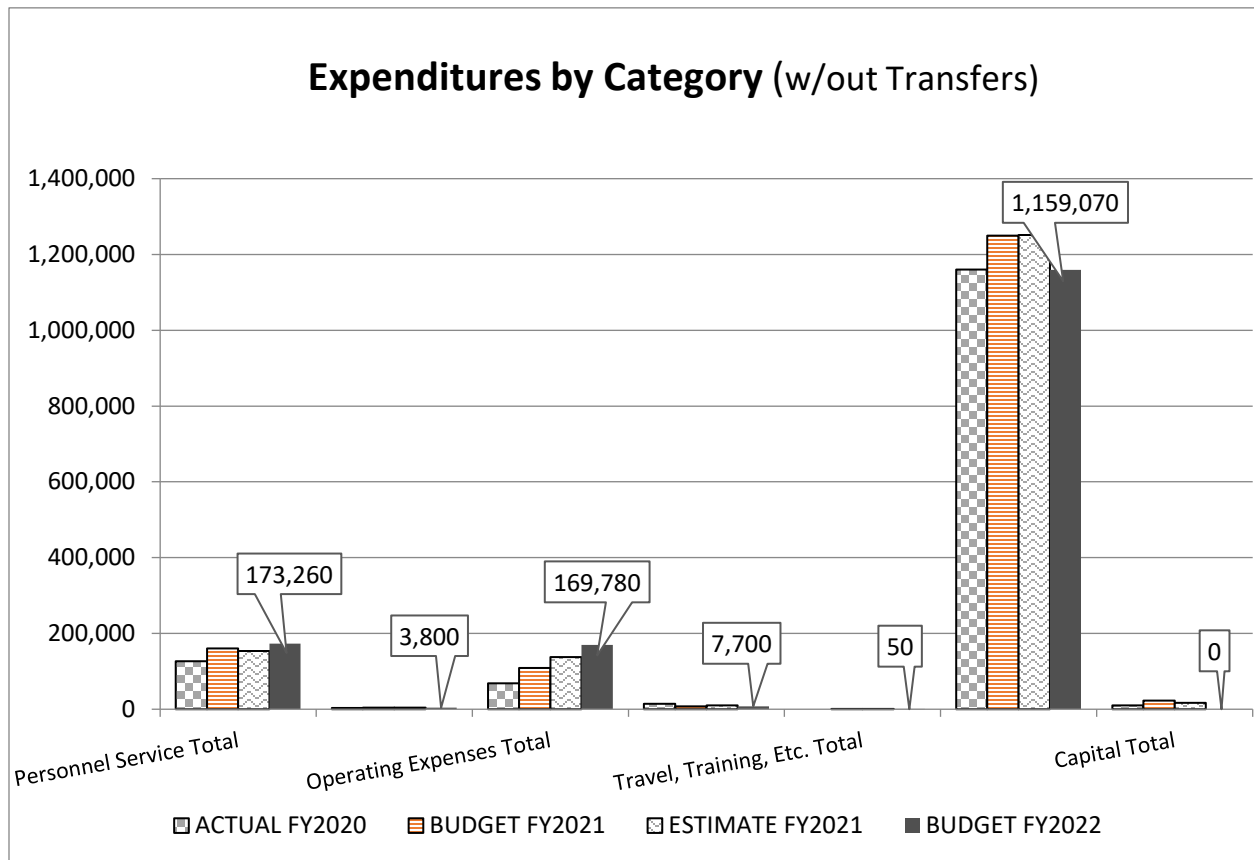


**REFUSE SERVICES FUND
REVENUES**

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / Y E	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	FY22/FY21	BUD/EST
Charges for Services						
Convenience Station Gate Fees	45,559	53,900	80,000	82,400	53%	3%
Convenience Station Monthly Fees	313,895	414,600	420,000	432,000	4%	3%
Garbage Fees Residential	660,877	867,000	913,500	946,905	9%	4%
Garbage Fees Over 65 Discount	(21,270)	(28,800)	(26,400)	(27,200)	-6%	3%
Garbage Fees Recycling Fees	214,304	280,800	197,000	132,000	-53%	-33%
Garbage Fees Retail	0	0	0	0	N/A	N/A
Garbage Fees Monthly Surcharge	0	0	0	0	N/A	N/A
Street Repair Charge	149,890	203,900	182,400	188,000	-8%	3%
New Account Fee	24,901	24,900	22,250	23,000	-8%	3%
Total Charges for Services	1,388,156	1,816,300	1,788,750	1,777,105	-2%	-1%
Investment Income						
Investments Interest From Cash Pool	17,141	23,500	1,000	1,000	-96%	0%
Total Investment Income	17,141	23,500	1,000	1,000	-96%	0%
Miscellaneous						
Miscellaneous Revenue - Other	0	0	0	0	N/A	N/A
Payments for Marketing & Beautification	0	0	30,000	60,000	N/A	100%
Miscellaneous Revenue - NSF Check Fees	0	0	0	0	N/A	N/A
Total Miscellaneous	0	0	30,000	60,000	N/A	100%
Total Revenues	1,405,297	1,839,800	1,819,750	1,838,105	0%	1%

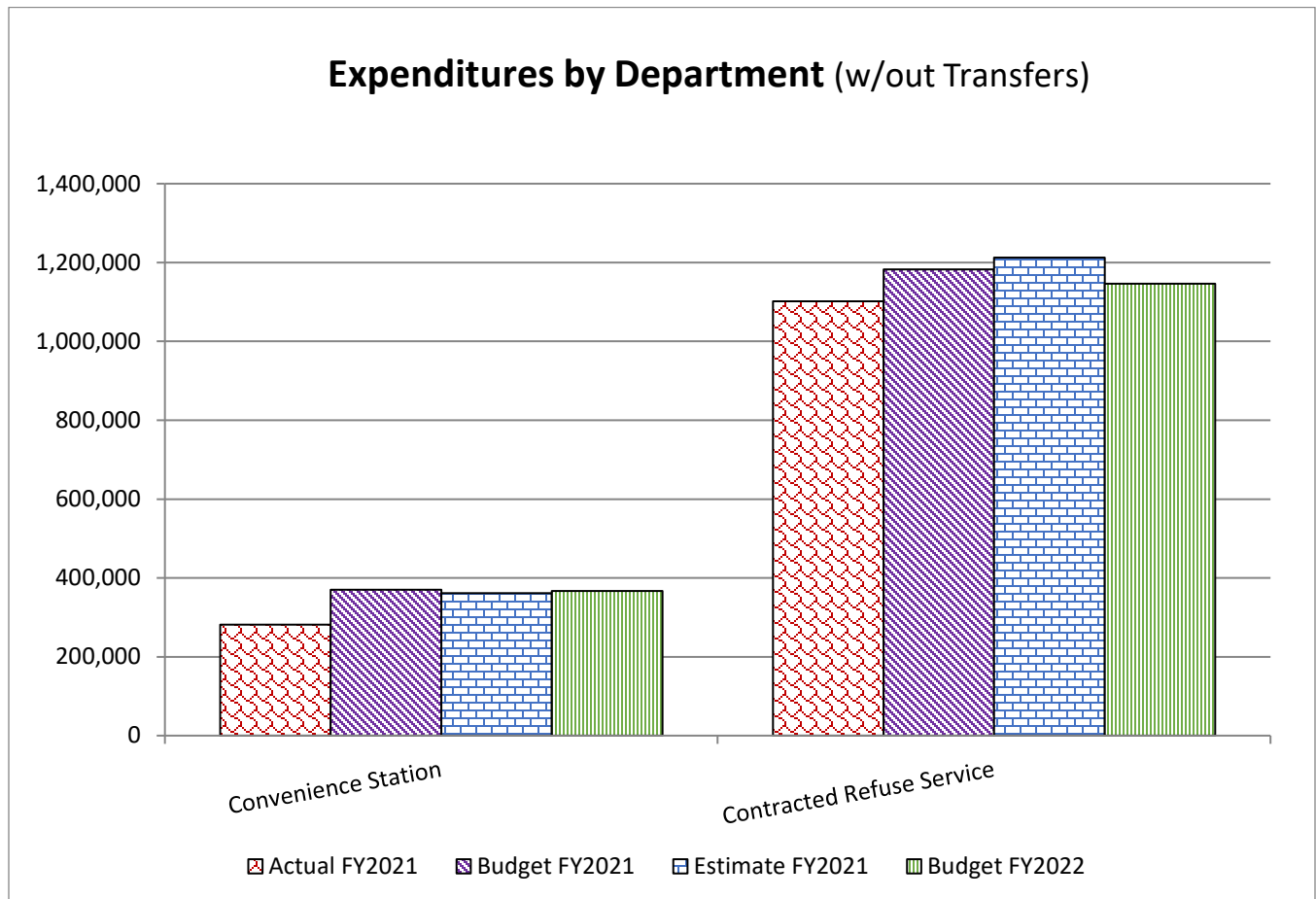
REFUSE SERVICES FUND EXPENDITURES BY CATEGORY

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / Y E	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		FY22/FY21	BUD/EST
Expenditures						
Personnel Service Total	126,724	160,578	153,250	173,260	8%	13%
Supplies & Materials Total	3,728	3,800	4,045	3,800	0%	-6%
Operating Expenses Total	68,224	108,595	137,554	169,780	56%	23%
Maintenance Total	14,476	7,700	10,500	7,700	0%	-27%
Travel, Training, Etc. Total	0	50	50	50	0%	0%
Utilities & Fuel Total	1,159,973	1,249,274	1,251,730	1,159,070	-7%	-7%
Capital Total	10,125	23,000	17,000	0	-100%	-100%
Total Expenditures	1,383,249	1,552,997	1,574,129	1,513,660	-3%	-4%
Transfers Out	313,709	314,709	314,709	71,070	-77%	-77%
Total Expenditures & Transfers Out	1,696,958	1,867,706	1,888,838	1,584,730	-15%	-16%



REFUSE SERVICES FUND DEPARTMENT EXPENDITURES

DESCRIPTION	ACTUAL FY2020	ORIGINAL	REVISED / Y E	BUDGET FY2022	% CHNG	
		BUDGET FY2021	ESTIMATE FY2021		FY22/FY21	BUD/EST
Expenditures						
Convenience Station	281,494	370,197	361,329	367,060	-1%	2%
Contracted Refuse Service	1,101,755	1,182,800	1,212,800	1,146,600	-3%	-5%
Total Expenditures	1,383,249	1,552,997	1,574,129	1,513,660	-3%	-4%
Transfers Out						
Transfers Out - General Fund	68,000	69,000	69,000	71,070	3%	3%
Transfers Out - Debt Service Fund	245,709	245,709	245,709	0	-100%	-100%
Total Transfers Out	313,709	314,709	314,709	71,070	-77%	-77%
Total Expenditures & Transfers Out	1,696,958	1,867,706	1,888,838	1,584,730	-15%	-16%



CEMETERY FUND

Description:

The City of Waxahachie Cemetery is located at 300 S. Hawkins St. The original 4.16 acre tract was given in 1858 to trustees of the Methodist Church by Emory W. Rogers, who was Waxahachie's first settler and donor of land for the town site.

About 1900, the cemetery was transferred from church to municipal jurisdiction. By gifts and purchases of additional land, the site has grown to approximately 30 acres and contains about 11,000 graves.

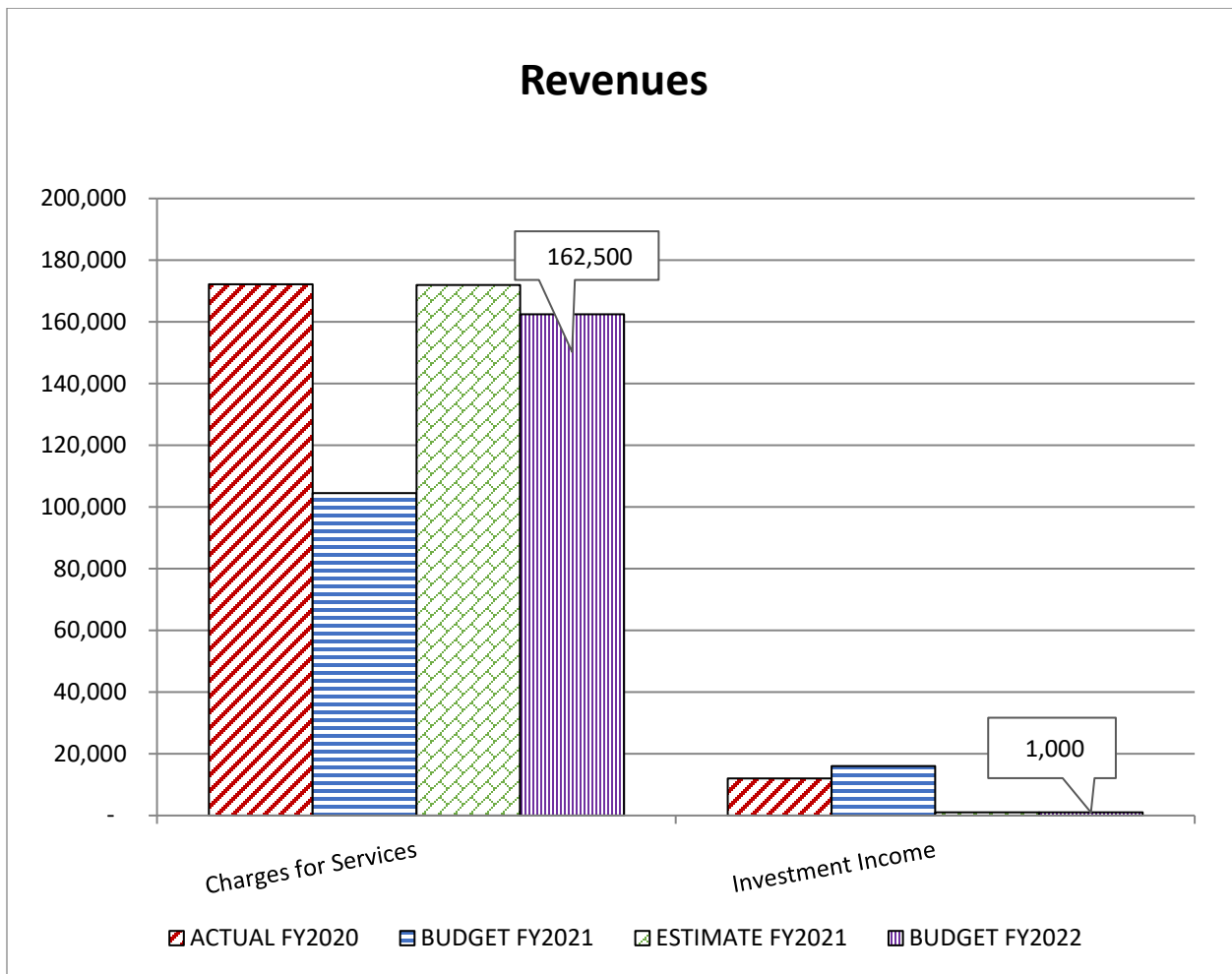
The Cemetery Fund receives revenue from the sale of cemetery plots which is used to fund the daily operations and maintenance of the cemetery. Additionally, capital projects related to but not limited to cemetery expansion or improvements may be funded from the revenue sources including investment interest from the Cemetery Fund.

CEMETERY FUND
REVENUES AND EXPENDITURES

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / Y E	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	FY22/FY21	BUD/EST
Beginning Operating Funds	1,057,195	1,028,373	1,050,149	695,026	-32%	-34%
Revenues						
Charges for Services	172,200	104,500	172,000	162,500	56%	-6%
Investment Income	12,022	16,000	1,000	1,000	-94%	0%
Miscellaneous	0	0	0	0	N/A	N/A
Total Revenues	184,222	120,500	173,000	163,500	36%	-5%
Total Funds Available	1,241,417	1,148,873	1,223,149	858,526	-25%	-30%
Expenditures						
Personnel Service Total	147,447	163,210	145,550	173,360	6%	19%
Supplies & Materials Total	3,685	4,300	4,561	5,750	34%	26%
Operating Expenses Total	6,276	3,130	5,000	4,916	57%	-2%
Maintenance Total	5,891	15,800	15,875	10,600	-33%	-33%
Travel, Training, Etc. Total	0	0	0	0	N/A	N/A
Utilities & Fuel Total	2,821	4,260	3,801	5,226	23%	37%
Capital Total	25,147	208,000	353,336	0	70%	-100%
Total Expenditures	191,269	398,700	528,123	199,852	-50%	-62%
Transfers Out	0	0	0	0	N/A	N/A
Total Expenditures & Transfers Out	191,269	398,700	528,123	199,852	-50%	-62%
Excess (Deficiency) of						
Revenues Over Expenditures	(7,046)	(278,200)	(355,123)	(36,352)	-87%	-90%
Ending Operating Funds	1,050,149	750,173	695,026	658,674	-12%	-5%

CEMETERY FUND REVENUES

DESCRIPTION	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E		% CHNG	
			ESTIMATE FY2021	BUDGET FY2022	FY22/FY21	BUD/EST
Revenues						
Charges for Services	172,200	104,500	172,000	162,500	56%	-6%
Investment Income	12,022	16,000	1,000	1,000	-94%	0%
Total Revenues	184,222	120,500	173,000	163,500	36%	-5%

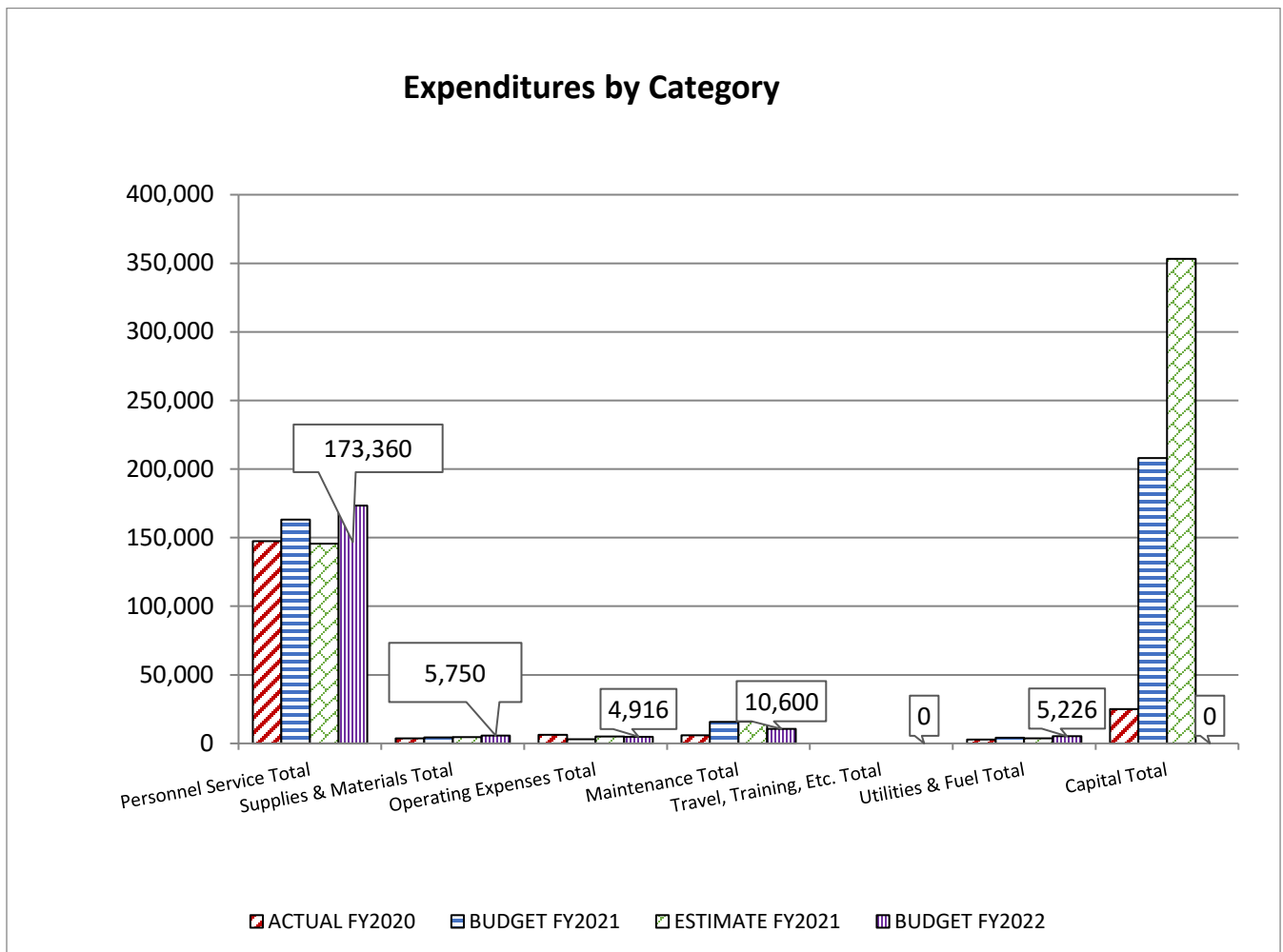


**CEMETERY FUND
REVENUES**

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / Y E	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	FY22/FY21	BUD/EST
Charges for Services						
Public Works-Cemetery Lot Service Fee	0	0	0	0	N/A	N/A
Public Works-Grave Openings	1,400	4,500	2,000	2,500	-44%	25%
Public Works-Perpetual Care	123,212	80,000	135,000	125,000	56%	-7%
Public Works-Cemetery Lot Sales	47,588	20,000	35,000	35,000	75%	0%
Total Charges for Services	172,200	104,500	172,000	162,500	56%	-6%
Investment Income						
Interest From Cash Pool	12,022	16,000	1,000	1,000	-94%	0%
Total Investment Income	12,022	16,000	1,000	1,000	-94%	0%
Miscellaneous						
Miscellaneous Revenue	0	0	0	0	N/A	N/A
Miscellaneous Revenue - NSF Check Fees	0	0	0	0	N/A	N/A
Total Miscellaneous	0	0	0	0	N/A	N/A
Total Revenues	184,222	120,500	173,000	163,500	36%	-5%

CEMETERY FUND EXPENDITURES BY CATEGORY

Expenditures by Category	ACTUAL	ORIGINAL	REVISED / Y E	BUDGET	% CHNG	
	FY2020	BUDGET FY2021	ESTIMATE FY2021	FY2022	FY22/FY21	BUD/EST
Expenditures						
Personnel Service Total	147,447	163,210	145,550	173,360	6%	19%
Supplies & Materials Total	3,685	4,300	4,561	5,750	34%	26%
Operating Expenses Total	6,276	3,130	5,000	4,916	57%	-2%
Maintenance Total	5,891	15,800	15,875	10,600	-33%	-33%
Travel, Training, Etc. Total	0	0	0	0	N/A	N/A
Utilities & Fuel Total	2,821	4,260	3,801	5,226	23%	37%
Capital Total	25,147	208,000	353,336	0	-100%	-100%
Total Expenditures	191,269	398,700	528,123	199,852	-50%	-62%





MID-WAY AIRPORT FUND

Description:

Mid-Way Regional Airport is a joint venture which began in 1990 between the cities of Midlothian and Waxahachie with the purpose of meeting the regional aviation needs of both communities. Both cities appoint a board of directors to oversee the various aeronautical activities as well as the management of the on-site airport facilities.

Airport operations and maintenance are managed by the Waxahachie personnel and are required to follow FAA and Texas Department of Transports regulations.

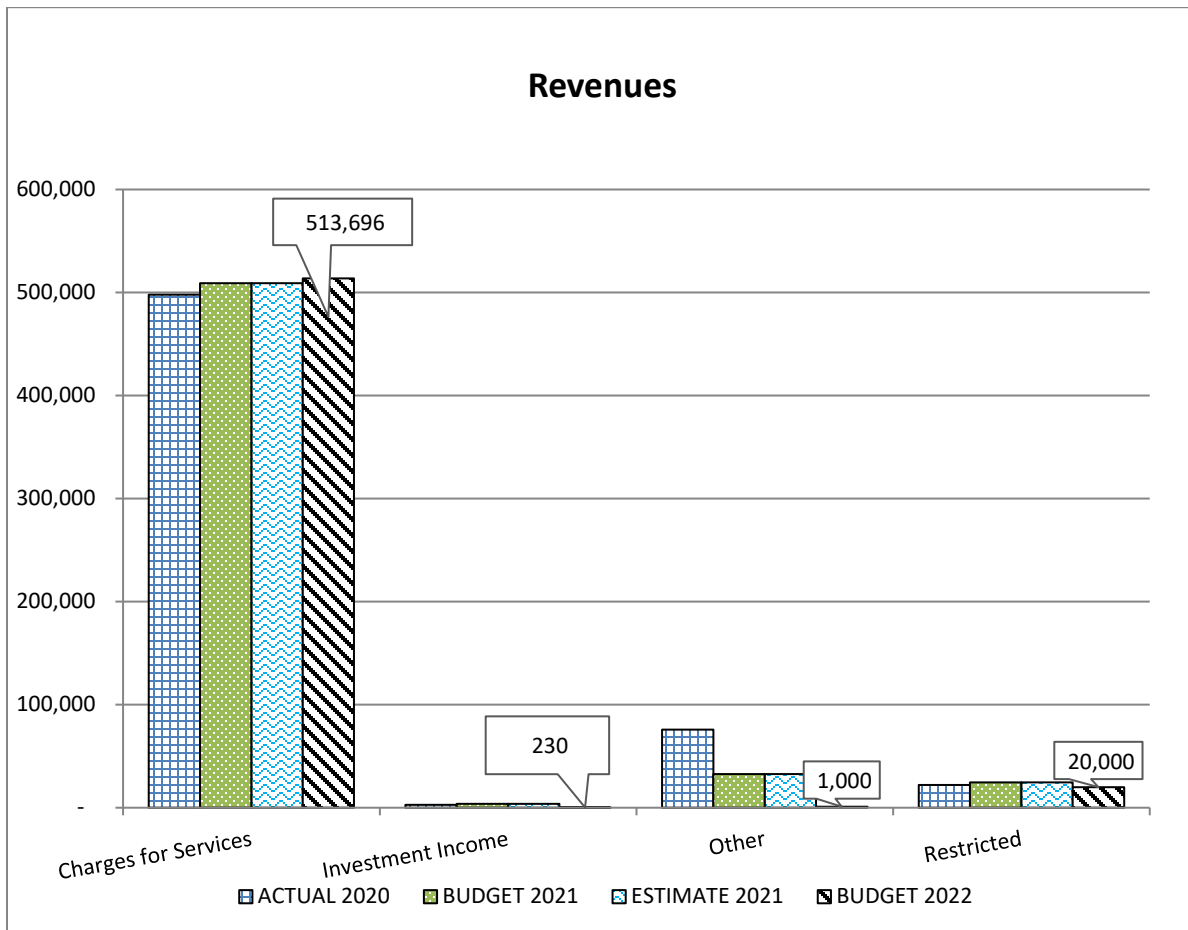
As of FY2022, Airport operations are fully self-funded and will not have a contribution from either city.

MID-WAY REGIONAL AIRPORT FUND
REVENUES AND EXPENDITURES

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / Y E	BUDGET	% CHNG	
	2020	BUDGET 2021	ESTIMATE 2021	2022	BUD 21/22	BUD/EST
Revenues						
Charges for Services	497,911	509,066	509,066	513,696	1%	1%
Investment Income	2,793	3,800	3,800	230	-94%	-94%
Other	75,792	32,500	32,500	1,000	-97%	-97%
Restricted Revenues	22,116	24,492	24,492	20,000	-18%	-18%
Total Revenues	598,612	569,858	569,858	534,926	-6%	-6%
Expenditures						
Personnel Services	278,296	255,620	255,620	273,980	-2%	7%
Supplies & Materials	8,250	8,250	8,250	5,050	-39%	-39%
Operating Expenses	113,109	113,109	113,109	124,490	10%	10%
Maintenance	49,408	49,408	49,408	45,903	-7%	-7%
Travel, Training, Etc.	2,140	2,140	2,140	4,140	93%	93%
Utilities & Fuel	30,686	30,686	30,686	36,649	19%	19%
Capital	49,212	49,212	49,212	0	0%	-100%
Total Expenditures	531,101	508,425	508,425	490,212	-4%	-4%
Excess (Deficiency) of						
Revenues Over Expenditures	67,512	61,433	61,433	44,714	-27%	-27%

MID-WAY REGIONAL AIRPORT FUND REVENUES

DESCRIPTION	ACTUAL 2020	ORIGINAL	REVISED / Y E	BUDGET 2022	% CHNG	
		BUDGET 2021	ESTIMATE 2021		BUD 21/22	BUD/EST
Revenues						
Charges for Services	497,911	509,066	509,066	513,696	1%	1%
Investment Income	2,793	3,800	3,800	230	-94%	-94%
Other	75,792	32,500	32,500	1,000		
Restricted	22,116	24,492	24,492	20,000	-18%	-18%
Total Revenues	598,612	569,858	569,858	534,926	-6%	-6%

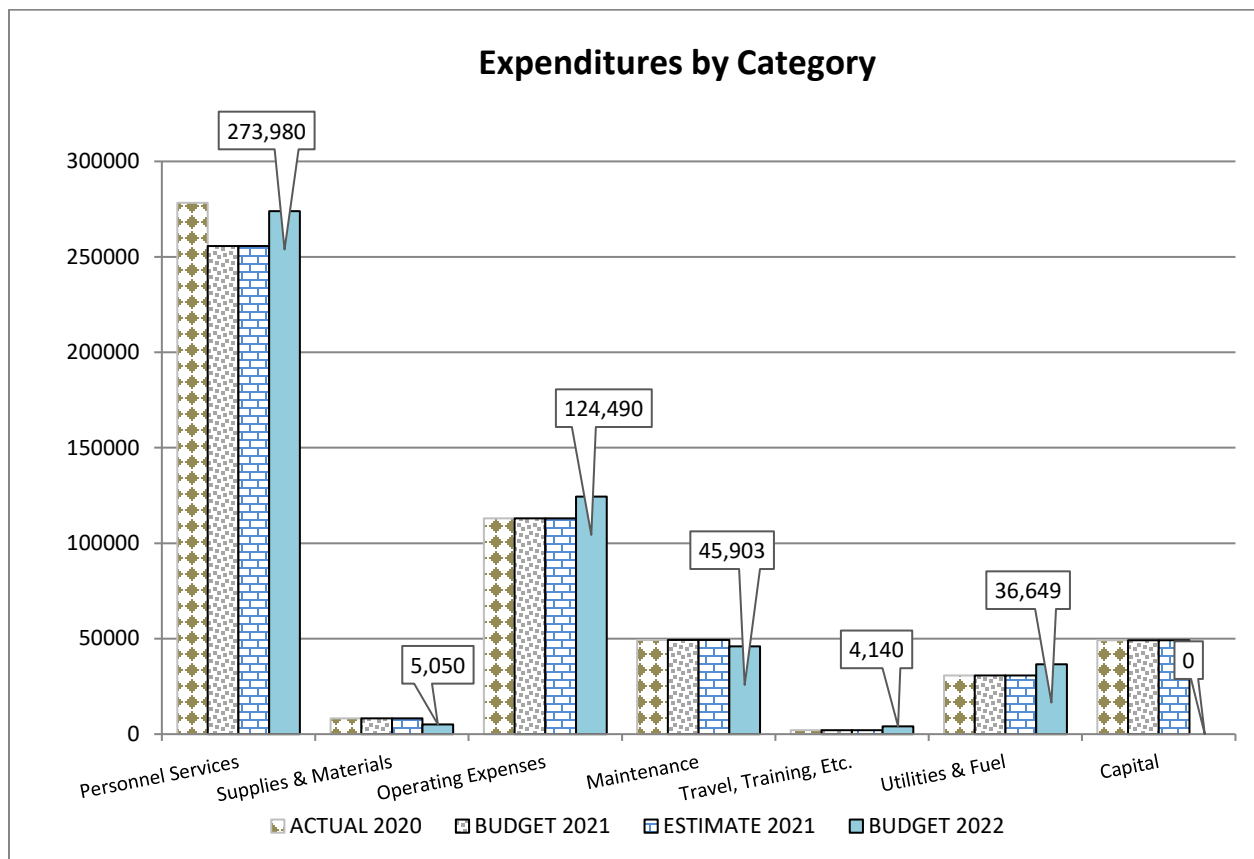


**MID-WAY REGIONAL AIRPORT FUND
REVENUES**

DESCRIPTION	ACTUAL	ORIGINAL	REVISED / Y E	BUDGET	% CHNG	
	2020	BUDGET 2021	ESTIMATE 2021	2022	BUD 21/22	BUD/EST
Charges for Services						
Airport-Fuel Flowage Fees	19,032	25,640	25,640	26,000	1%	1%
Renter Utility Payments	5,714	4,300	4,300	4,500	5%	5%
Facility Rental	350	2,000	2,000	2,000	0%	0%
Rents-Airport Commercial Leasing	21,595	23,250	23,250	23,000	-1%	-1%
Rent-Airport Land Options	2,640	4,200	4,200	3,500	-17%	-17%
Rent-Airport T-Hangars	280,245	275,000	275,000	280,000	2%	2%
Rent-Aircraft Parking	1,931	5,500	5,500	5,500	0%	0%
Rent-Airport Box Hangars	73,668	73,668	73,668	73,688	0%	0%
Rent-Airport-Corporate Hangars	92,736	95,508	95,508	95,508	0%	0%
Total Charges for Services	497,911	509,066	509,066	513,696	1%	1%
Investment Income						
Interest From Cash Pool	2,793	3,800	3,800	230	-94%	-94%
Total Investment Income	2,793	3,800	3,800	230	-94%	-94%
Other Revenue						
Contribution - City of Waxahachie	20,000	12,000	12,000	0	-100%	-100%
Contribution - City of Midlothian	20,000	12,000	12,000	0	-100%	-100%
Miscellaneous Revenue	35,792	8,500	8,500	1,000	-88%	-88%
Total Other Revenue	75,792	32,500	32,500	1,000	-97%	-97%
Restricted Revenue						
Grant Reimb-Operating	12,572	20,000	20,000	20,000	0%	0%
Grant Reimb - Coronavirus Relief	9,545	4,492	4,492	0	-100%	-100%
Total Restricted Revenue	22,116	24,492	24,492	20,000	-18%	-18%
Total Revenues	598,612	569,858	569,858	534,926	-6%	-6%

MID-WAY REGIONAL AIRPORT FUND EXPENDITURES BY CATEGORY

Expenditures by Category	ACTUAL	ORIGINAL	REVISED / Y E	BUDGET	% CHNG	
	2020	BUDGET 2021	ESTIMATE 2021	2022	BUD 21/22	BUD/EST
Personnel Services	278,296	255,620	255,620	273,980	7%	7%
Supplies & Materials	8,250	8,250	8,250	5,050	-39%	-39%
Operating Expenses	113,109	113,109	113,109	124,490	10%	10%
Maintenance	49,408	49,408	49,408	45,903	-7%	-7%
Travel, Training, Etc.	2,140	2,140	2,140	4,140	93%	93%
Utilities & Fuel	30,686	30,686	30,686	36,649	19%	19%
Capital	49,212	49,212	49,212	0	-1	-1
Total Expenditures	531,101	508,425	508,425	490,212	-4%	-4%





GENERAL FUND



AIRPORT OPERATIONS

Organization Overview: Mid-Way Regional Airport is a joint venture which began in 1990 between the cities of Midlothian and Waxahachie with the purpose of meeting the regional aviation needs of both communities. Both cities appoint a board of directors to oversee the various aeronautical activities as well as the management of the on-site airport facilities. This General Fund department reflects the City of Waxahachie’s annual contribution to this partnership as well as matching funds for airport facility capital improvements. This department also includes funds for the routine maintenance and upkeep of the two Waxahachie-owned corporate hangars. As of FY2022, Airport operations are fully self-funded and will not have a contribution from either city.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	3,246	3,343	3,343	0
Joint Venture	20,000	12,000	12,000	0
Maintenance	0	0	0	0
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	0	0	0	0
Capital	0	0	0	0
Total Expenditures	23,246	15,343	15,343	0

Note: There are no authorized City personnel for this department in the General Fund. Personnel are budgeted in the self supporting Mid-Way Airport Fund.



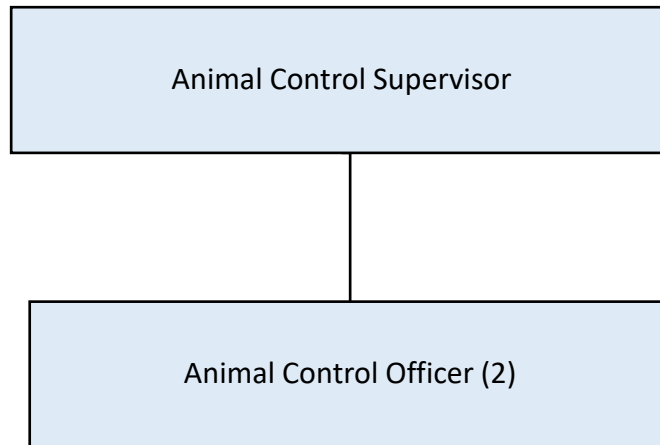
ANIMAL CONTROL

Organization Overview: The Animal Control Department concentrates its efforts on reducing nuisances and dangers associated with stray animals, health-related hazards of animals, and insuring proper care of pets. The department is also tasked with mosquito control for the city.

Major Programs/Functions: Services provided by Animal Control include:

- Patrolling the city and responding to concerned citizens' calls for service,
- Operating the animal shelter,
- Impoundment of stray or unwanted animals,
- Enforcement of city ordinances and state laws pertaining to animals,
- Capture and relocation of wild animals,
- Removal and pickup of deceased animals, and
- Investigations concerning animal cruelty cases and animal bites.

Animal Control Department personnel are subject to extensive professional training on animals and animal care, investigations, management, and public relations.



ANIMAL CONTROL

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	177,969	201,640	196,910	213,280
Supplies & Materials	9,424	17,355	13,455	23,355
Operating Expenses	9,019	9,040	8,913	61,612
Maintenance	1,598	3,375	7,375	5,375
Travel, Training, Etc.	1,460	3,495	1,525	3,495
Utilities & Fuel	11,034	13,885	14,164	14,880
Capital	0	0	0	0
Total Expenditures	210,504	248,790	242,342	321,997

<u>Operational Measures</u>	FY20 <u>Actuals</u>	FY21 <u>Estimate</u>	FY22 <u>Target</u>
Live release rate	44%	62%	75%
Calls for service/year	1,557	1,600	1,680

<u>Position</u>	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Animal Control Supervisor	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	2.00
Total Animal Control	3.00	3.00	3.00

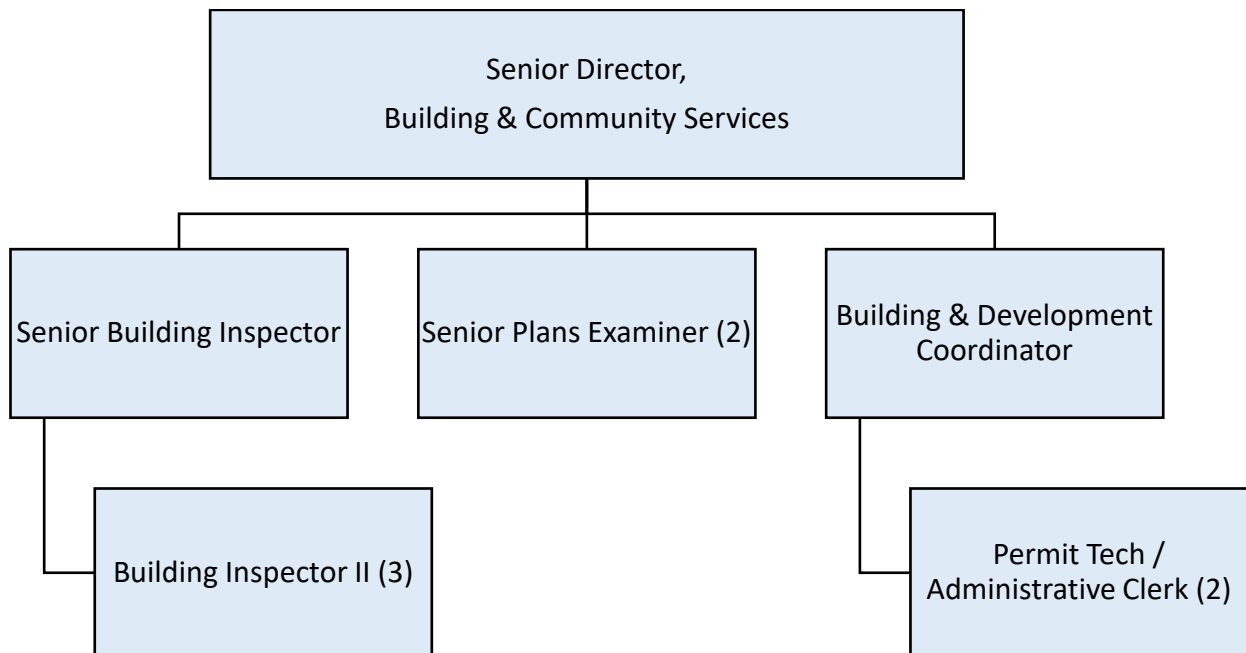
BUILDING SERVICES

Organization Overview: Building Services serves to protect the health, safety and welfare of the City's residents through compliance with the Texas Building Code and ordinance enforcement in the areas of residential and commercial construction and land use.

Major Programs/Functions: Both new construction and remodeling work is inspected to ensure that compliance with adopted building, electrical, mechanical, plumbing and energy codes are verified by:

- Plan reviews before issuance of permits and
- Onsite inspections are performed as construction progresses.

Citizen complaints regarding construction activities and substandard structures are also handled by Building Services.



BUILDING SERVICES

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	786,916	821,330	838,960	901,980
Supplies & Materials	12,918	10,500	10,200	10,500
Operating Expenses	120,778	76,910	234,993	310,577
Maintenance	5,470	4,985	5,285	4,285
Travel, Training, Etc.	5,116	9,325	9,325	11,325
Utilities & Fuel	12,327	12,410	12,116	12,907
Capital	76,421	0	63,116	0
Total Expenditures	1,019,946	935,460	1,173,995	1,251,574

<u>Operational Measures</u>	FY20 <u>Actuals</u>	FY21 <u>Estimate</u>	FY22 <u>Target</u>
Building Inspection within 1 day of initial request	100%	100%	100%
Building Inspections (annually)	16,406	19,000	15,000
# of Commercial plan reviewed (annually)	58	114	80
# of Single Family plan reviewed (annually)	804	1,100	800
Plan review within 10 business days of submission	100%	100%	100%

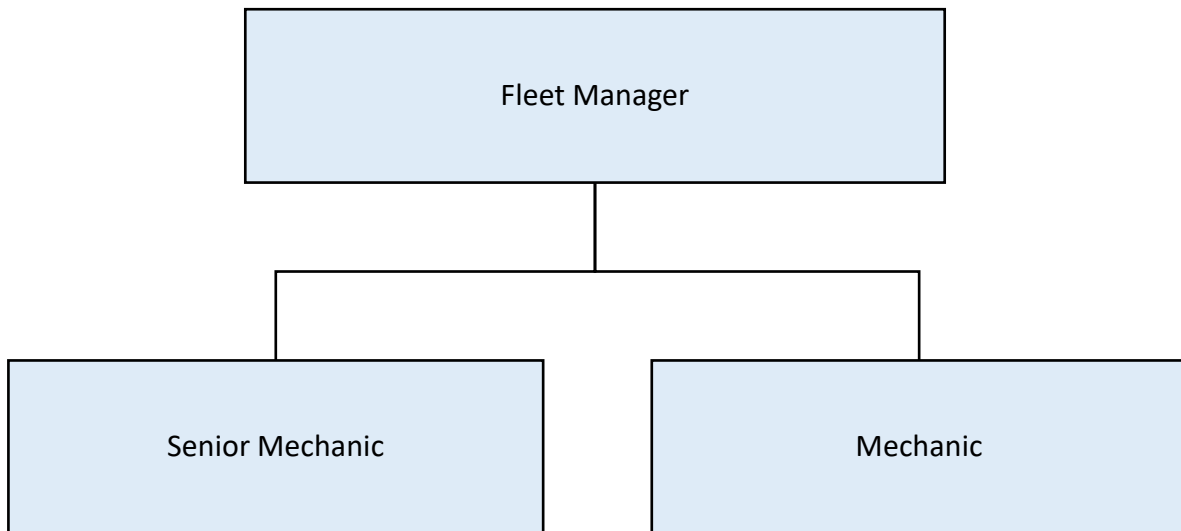
<u>Position</u>	FY 2020 Budget <u>FTE</u>	FY 2021 Budget <u>FTE</u>	FY 2022 Budget <u>FTE</u>
Senior Director, Building & Community Services	1.00	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00
Building Inspector II	2.00	3.00	3.00
Building Inspector I	1.00	0.00	0.00
Senior Plans Examiner	0.00	2.00	2.00
Plans Examiner	1.00	0.00	0.00
Building & Development Coordinator	1.00	1.00	1.00
Billing Clerk	0.00	0.00	1.00
Permit Technician	1.00	2.00	2.00
Total Building Services	8.00	10.00	11.00

CENTRAL GARAGE

Organization Overview: The City's Central Garage provides motor vehicle and equipment repair services to all City departments

Major Programs/Functions: The Central Garage:

- Diagnoses and repairs a wide array of vehicle components including:
 - electrical systems,
 - suspension and brake systems,
 - HVAC systems,
 - hydraulic systems and
 - drive train systems.



CENTRAL GARAGE

Expenditures by Category	FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	241,400	245,570	246,730	261,230
Supplies & Materials	16,172	21,500	21,082	19,500
Operating Expenses	12,272	17,350	18,357	17,875
Maintenance	6,818	5,000	4,625	6,250
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	7,186	8,902	9,010	9,018
Capital	6,704	0	0	7,050
Total Expenditures	290,553	298,322	299,804	320,923

<u>Operational Measures</u>	FY20 <u>Actuals</u>	FY21 <u>Estimate</u>	FY22 <u>Target</u>
Average time vehicle is out of service (hours)	3.4	3.4	3.5
Maintenance hours/vehicle	14.5	14.5	14.75
Number of vehicles maintained	213	213	217
Total work orders	912	912	950

<u>Position</u>	FY 2020 Budget <u>FTE</u>	FY 2021 Budget <u>FTE</u>	FY 2022 Budget <u>FTE</u>
Fleet Manager	1.00	1.00	1.00
Senior Mechanic	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00
Total Central Garage	3.00	3.00	3.00

CHAUTAUQUA AUDITORIUM

Organization Overview: The Chautauqua Auditorium is an open air venue with seating for 800 that has served as a cultural center for Waxahachie since 1902.

Major Programs/Functions: The Department is a part of its preservation, maintenance and continued use for community events including the community theater.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	0	0	0	0
Supplies & Materials	788	750	750	1,450
Operating Expenses	2,240	2,320	2,326	2,326
Maintenance	31,588	15,500	18,000	43,500
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	2,526	3,642	2,804	2,899
Capital	2,250	0	0	0
Total Expenditures	39,392	22,212	23,880	50,175

<u>Operational Measures</u>	FY20 <u>Actuals</u>	FY21 <u>Estimate</u>	FY22 <u>Target</u>
Number of City sponsored public events hosted	0	1	5
Number of rentals	0	2	5

Note: There are no authorized City personnel for this department.



CITY ATTORNEY

Organization Overview: The City Attorney serves as the chief legal adviser to the City Council, City Manager and all City departments and represents the City in all legal proceedings.

Major Programs/Functions:

- Drafting, reviewing and enforcing all City ordinances, resolutions, contracts and associated legal documentation.
- Serving as the prosecutor for all municipal court proceedings.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	100,474	115,000	145,000	145,000
Maintenance	0	0	0	0
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	0	0	0	0
Capital	0	0	0	0
Total Expenditures	100,474	115,000	145,000	145,000

<u>Operational Measures</u>	FY20 <u>Actuals</u>	FY21 <u>Estimate</u>	FY22 <u>Target</u>
Number of hours charged per fiscal year	466	508	621

Note: There are no authorized City personnel for this department.



CITY ENGINEER

Organization Overview: The City Engineer Department is tasked with assisting other development related departments (including Public Works, Utilities and Planning) with technical reviews.

Major Programs/Functions: This department is charged with:

- Design of minor public works and utility projects and
- Offering technical assistance as the City considers future infrastructure improvements.

NOTE: FY 2021 this department was combined with Engineering and that department was renamed Public Works.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	90,526	0	0	0
Supplies & Materials	1,652	0	0	0
Operating Expenses	200,347	0	0	0
Maintenance	0	0	0	0
Travel, Training, Etc.	4,609	0	0	0
Utilities & Fuel	605	0	0	0
Capital	0	0	0	0
Total Expenditures	297,739	0	0	0

Position	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
City Engineer	1.00	0.00	0.00
Engineer Tech	1.00	1.00	0.00
Total City Engineer	2.00	1.00	0.00

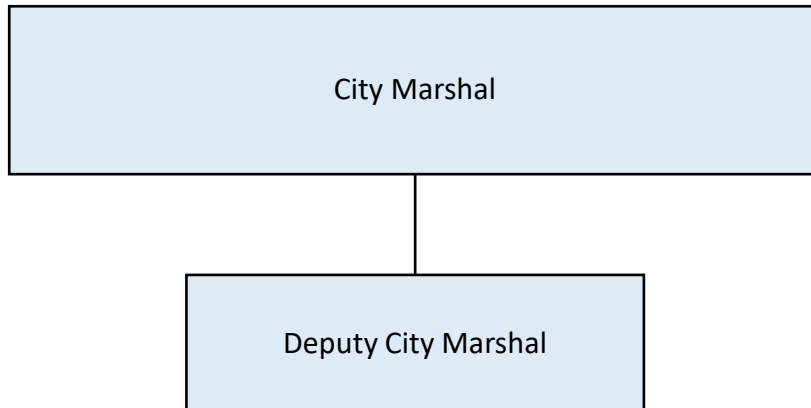


CITY MARSHAL

Organization Overview: The City Marshal executes the orders and mandates of the Municipal Court.

Major Programs/Functions: The Marshal's office:

- Provides process service (summons/subpoenas) of court issuances;
- Provides safety and security to court offices and City Hall;
- Seeks compliance via fine payment, including offering payment plans, and arrests of defendants.
- Conducts quarterly warrant audits;
- Serves as the court liaison to other law enforcement agencies,
- Assists in obtaining compliance of Class C Misdemeanor warrants issued by the municipal judge and
- Acts as Bailiff during municipal court proceedings.



CITY MARSHAL

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	112,594	179,290	130,370	184,250
Supplies & Materials	2,002	3,800	3,800	3,800
Operating Expenses	11,759	11,690	11,660	12,202
Maintenance	124	400	900	600
Travel, Training, Etc.	58	2,200	825	2,000
Utilities & Fuel	490	400	1,297	1,965
Capital	0	0	0	0
Total Expenditures	127,026	197,780	148,852	204,817

<u>Operational Measures</u>	FY20 Actuals	FY21 Estimate	FY22 Target
Contacts/Attempts to contact	4,000	4,000	6,000
Warrants cleared	2,200	2,200	3,000
Warrants outstanding	6,850	6,850	6,500

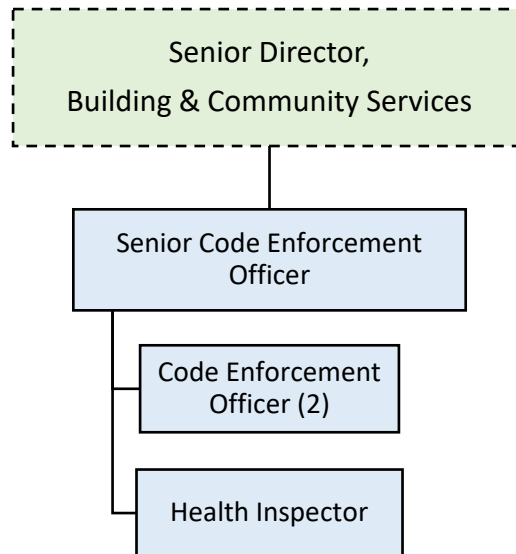
<u>Position</u>	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
City Marshal	1.00	1.00	1.00
Deputy City Marshal	1.00	1.00	1.00
Total City Marshal	2.00	2.00	2.00

COMMUNITY SERVICES

Organization Overview: This department performs a variety of code enforcement inspections for residential and commercial properties. This department report to the Building and Community Services Director.

Major Programs/Functions: The department:

- Investigates complaints concerning potential violations of city ordinances and State laws relating to nuisances,
- Code Enforcement officers assist in the process of condemning and the abatement of substandard structures,
- Health Inspector inspects and regulates all food establishments and events in accordance with adopted ordinances.



COMMUNITY SERVICES

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	207,129	246,510	239,648	253,340
Supplies & Materials	4,869	6,050	5,050	6,050
Operating Expenses	114,110	117,770	97,881	113,309
Maintenance	1,426	420	420	7,720
Travel, Training, Etc.	2,999	5,805	5,805	5,805
Utilities & Fuel	11,785	13,250	12,918	13,690
Capital	0	0	0	0
Total Expenditures	342,319	389,805	361,722	399,914

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
Code Enforcement cases closed	859	1,000	1,000
Code Enforcement cases closed by voluntary compliance	68.0%	70.0%	75.0%
Code Enforcement cases opened	979	1,000	1,000
Code Enforcement complaints from Public received	495	900	900

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Senior Code Enforcement Officer	1.00	1.00	1.00
Code Enforcement Officer	2.00	2.00	2.00
Health Inspector	1.00	1.00	1.00
Total Community Services	4.00	4.00	4.00

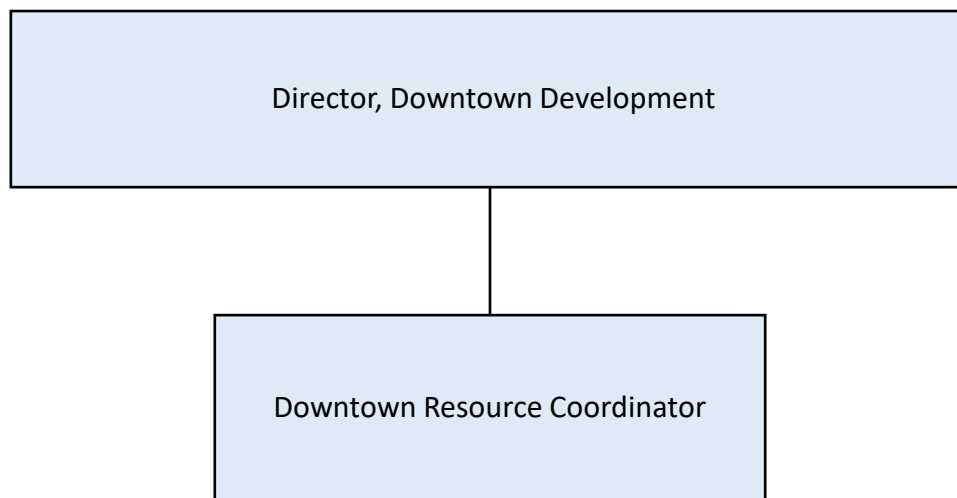
DOWNTOWN DEVELOPMENT

Organization Overview: The Downtown Development Department serves as the clearinghouse for all events, programs, and initiatives that impact the downtown area of the City.

Major Programs/Functions: This department manages:

- The Main Street program,
- The City's heritage preservation programs and initiatives, including tax exemptions and incentives granted to Waxahachie's many historic properties,
- Organizes and oversees the operations of the Downtown Farmers' Market and
- Maintains the City's infrastructure downtown.

The department is to act as a facilitator and liaison between businesses and property owners located in the Central Business District and the City.



DOWNTOWN DEVELOPMENT

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	213,085	225,530	223,540	239,840
Supplies & Materials	2,797	2,500	2,500	3,600
Operating Expenses	49,866	11,070	9,248	14,685
Maintenance	317	0	0	6,100
Travel, Training, Etc.	4,337	7,700	5,000	7,700
Utilities & Fuel	6,319	6,012	6,524	6,772
Capital	0	0	0	0
Total Expenditures	276,722	252,812	246,812	278,697

Operational Measures	FY20 Actuals	FY21 Estimate	FY22 Target
Number of Farmer's Market vendors	50	50	50
% of returning Farmer's Market vendors	80.0%	80.0%	75.0%
Total Farmer's Market annual sales	\$ 170,000	\$ 250,000	\$ 300,000
Number of Historic Tax exemptions reviewed	251	251	250
Number of Historical Tax exemptions	217	225	225

Position	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Director, Downtown Development	1.00	1.00	1.00
Downtown Resource Coordinator	1.00	1.00	1.00
Total Downtown Development	2.00	2.00	2.00

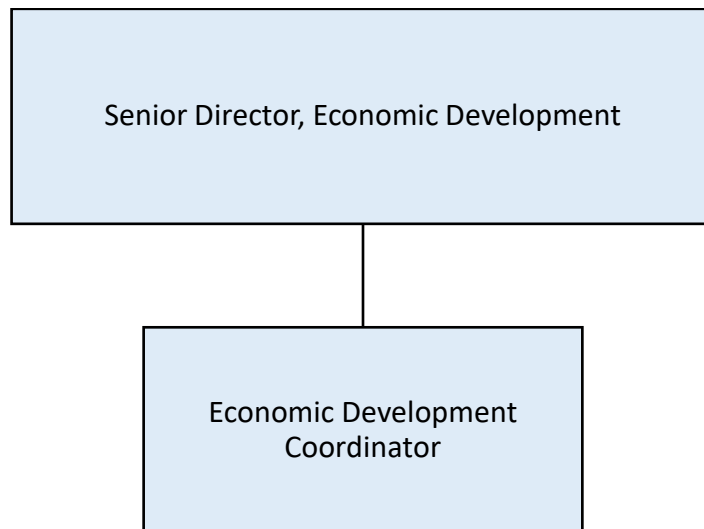
ECONOMIC DEVELOPMENT

Organization Overview: The Economic Development Department, in conjunction with the City Council, has authority to utilize various methods and incentives to create and retain primary jobs and investment in the City, to achieve its goals of improved quality of life for citizens and strong job markets within the City.

Major Programs/Functions: The department accomplishes business retention and expansion through the marketing of:

- City's standard of living,
- Local and regional demographics,
- Workforce availability and training,
- Logistics, incentives and infrastructure requirements.

These marketing efforts include: advertising; trade show attendance; relationship building with regional, state economic development officials and site selectors; and by maintaining a strong web presence.



ECONOMIC DEVELOPMENT

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	273,586	265,910	277,750	283,710
Supplies & Materials	6,861	6,600	6,600	1,650
Operating Expenses	1,216,541	1,212,645	1,161,008	1,333,395
Maintenance	0	0	0	3,000
Travel, Training, Etc.	34,487	15,600	6,940	21,800
Utilities & Fuel	1,415	1,400	1,562	1,640
Capital	0	0	0	0
Total Expenditures	1,532,890	1,502,155	1,453,860	1,645,195

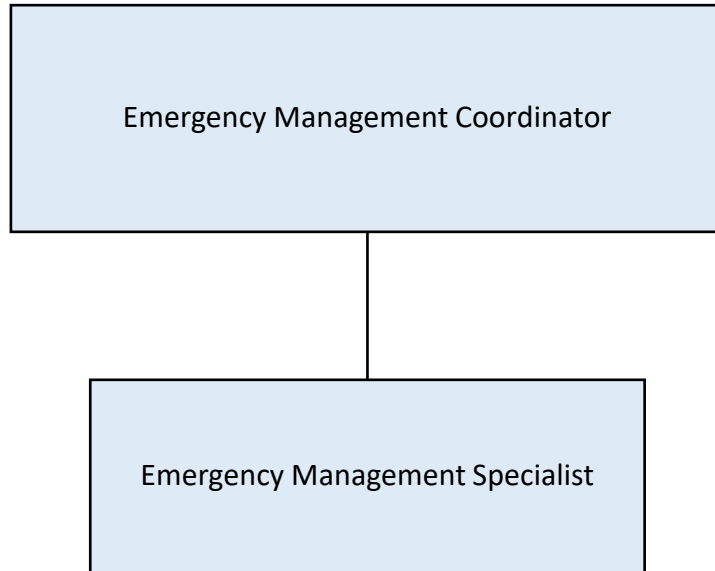
<u>Operational Measures</u>	FY20 <u>Actuals</u>	FY21 <u>Estimate</u>	FY22 <u>Target</u>
Number of business retention visits	10	10	12
Number of prospect visits annually	4	4	4
Number of Site Selector/Broker visits annually	12	12	12
Number of request for information responses	25	25	30

<u>Position</u>	FY 2020 Budget <u>FTE</u>	FY 2021 Budget <u>FTE</u>	FY 2022 Budget <u>FTE</u>
Senior Director Economic Development	1.00	1.00	1.00
Economic Development Coordinator	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	0.00
Total Economic Development	3.00	3.00	2.00

EMERGENCY MANAGEMENT

Organization Overview: The Emergency Management department is dedicated to help protect public health, safety, preserve property, mitigate hazards and to organize and train City employees to respond to emergencies/disasters.

Major Programs/Functions: The department also helps manage recovery after the disasters. Emergency Manager personnel provide the public with information and education regarding emergency preparedness.



EMERGENCY MANAGEMENT

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	90,988	162,880	148,490	177,360
Supplies & Materials	52,128	20,200	99,500	5,100
Operating Expenses	78,058	33,000	51,745	45,100
Maintenance	4,710	10,000	19,900	10,000
Travel, Training, Etc.	10,252	19,125	15,235	19,125
Utilities & Fuel	1,924	5,320	4,131	4,462
Capital	0	84,472	69,680	40,000
Total Expenditures	238,060	334,997	408,681	301,147

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
Emergency Annual hours Planning	1,000	1,000	1,000
Annual Emergency Response Trainings conducted	25	25	25
Annual number of test of the Emergency notification systems	100	100	100

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Emergency Management Coordinator	1.00	1.00	1.00
Emergency Management Specialist	0.00	0.00	1.00
Total Emergency Management	1.00	1.00	2.00

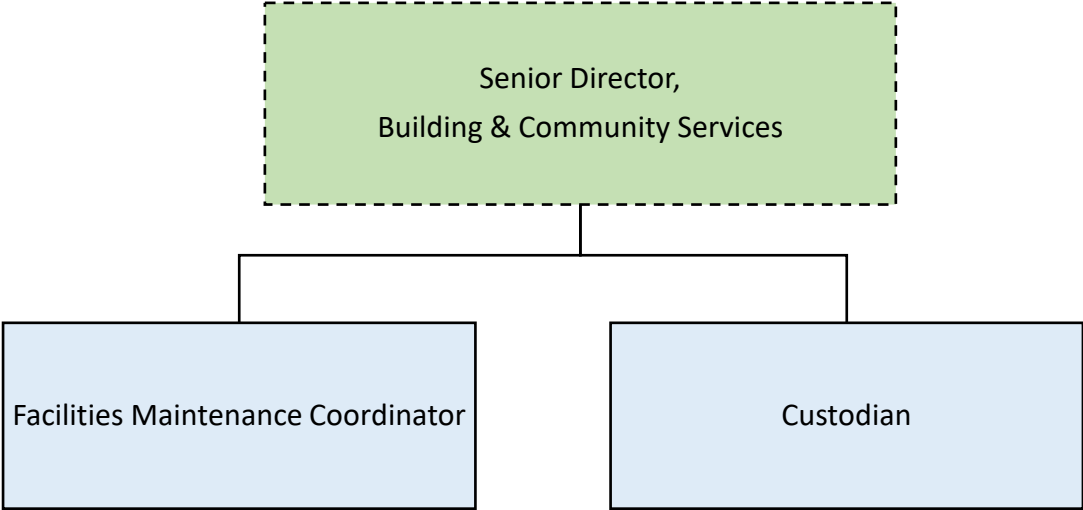
FACILITY MAINTENANCE

Organization Overview: This department serves as a budgeting category for expenditures that serve multiple departments. This department report to the Building and Community Services Director.

Major Programs/Functions:

These include:

- Janitorial services,
- Landscaping upkeep, and
- Maintenance for City Hall.



FACILITY MAINTENANCE

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	136,659	140,860	141,610	211,240
Supplies & Materials	6,221	6,300	6,300	4,500
Operating Expenses	7,785	8,690	8,609	10,450
Maintenance	213,359	189,705	189,705	243,055
Travel, Training, Etc.	0	725	725	1,725
Utilities & Fuel	2,199	2,200	2,500	2,671
Capital	0	0	0	0
Total Expenditures	366,223	348,480	349,449	473,641

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
Work orders response within 1 business days	new	100%	100%
Work orders completed	new	350	350

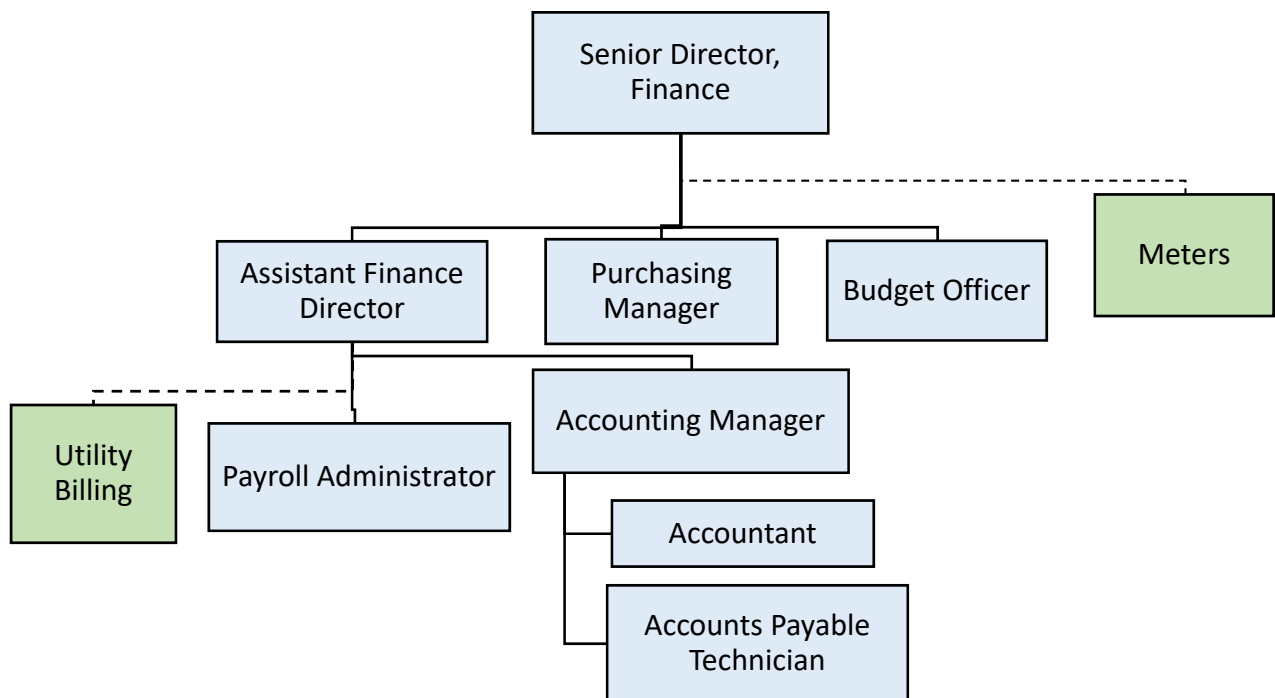
<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Custodian	1.00	1.00	1.00
Electrician	0.00	0.00	1.00
Facilities Maintenance Coordinator	1.00	1.00	1.00
Total Facility Maintenance	2.00	2.00	3.00

FINANCE

Organization Overview: The Finance Department promotes and supports fiscal responsibility through internal and external financial reporting, strategic financial planning, asset protection, sound cash management, and quality purchasing practices.

Major Programs/Functions:

- Provide City Management accurate and timely reporting and monitoring of all City-wide financial activities
- Ensure compliance with Government requirements for accounting, budgeting, monitor and reporting for the City
- Provide guidance and assistance to all City departments dealing with financial issues



FINANCE

Expenditures by Category	ACTUAL	ORIGINAL	REVISED / Y E	BUDGET
	FY2020	BUDGET FY2021	ESTIMATE FY2021	BUDGET FY2022
Personnel Services	753,360	870,219	835,790	896,830
Supplies & Materials	17,722	20,029	10,575	10,120
Operating Expenses	310,869	310,402	363,992	363,874
Maintenance	3,006	2,650	4,000	12,800
Travel, Training, Etc.	7,836	17,980	7,510	23,606
Utilities & Fuel	2,445	2,200	2,738	3,327
Capital	0	85,000	85,000	0
Total Expenditures	1,095,237	1,308,480	1,309,605	1,310,557

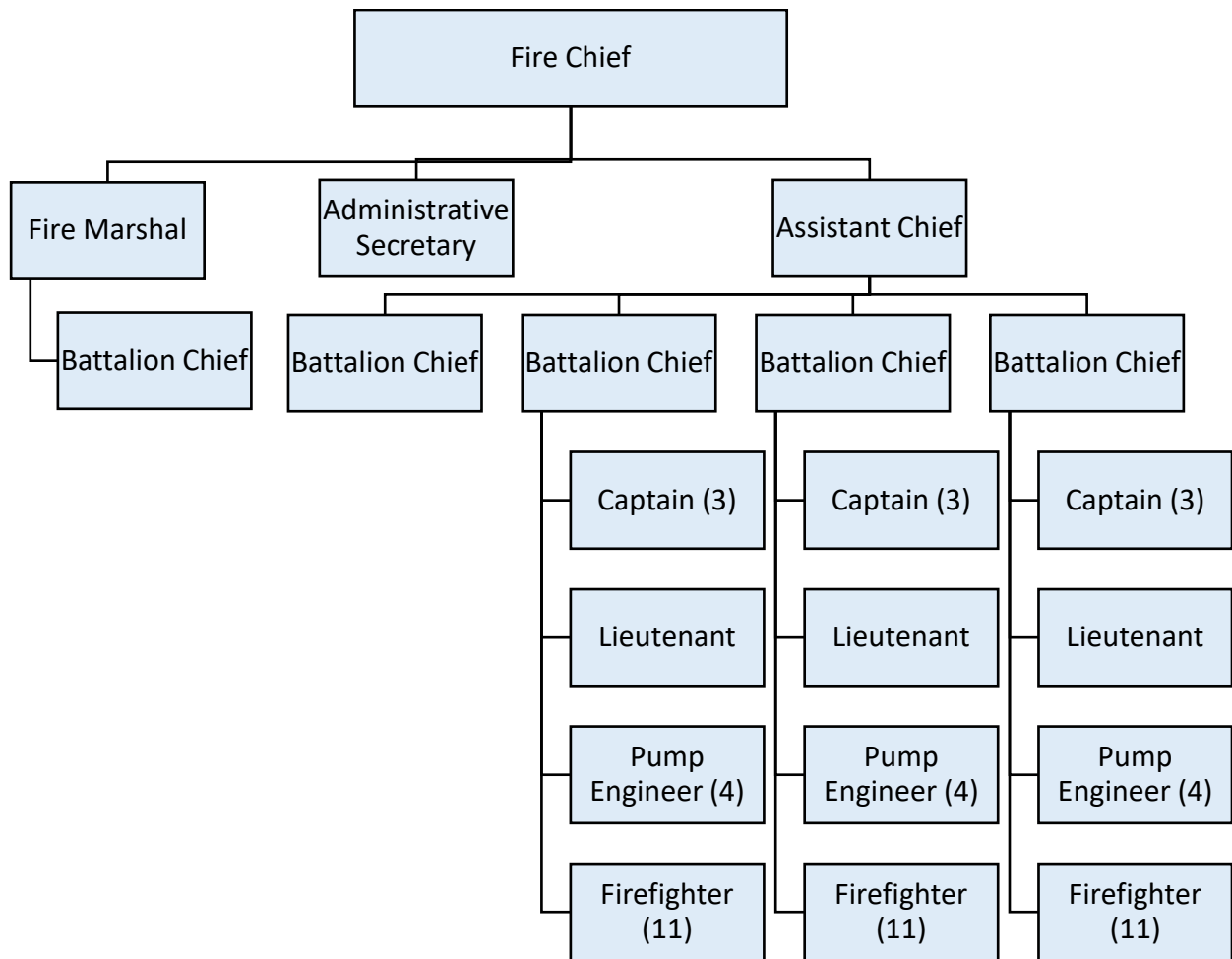
<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
% of active vendors receiving electronic payments	New	7%	20%
% of invoices paid within 30 days	97%	95%	97%
Production of Audited Annual Financial Report	1	1	1
Production of Structurally balanced budget	1	1	1
Quarterly Financial Reports to Council (new in FY2020)	1	4	4

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Senior Finance Director	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00
Accountant	0.00	0.00	1.00
Purchasing Manager	1.00	1.00	1.00
Budget Officer	1.00	1.00	1.00
Accounts Payable Technician	1.00	1.00	1.00
Payroll Administrator	1.00	1.00	1.00
Total Finance	7.00	7.00	8.00

FIRE

Organization Overview: The Fire Department utilizes a first-class, proactive approach to fire safety, prevention and education and life rescue.

Major Programs/Functions: Through the collaborative effort of all the dedicated members, Fire-Rescue personnel pursue excellence in all aspects of preventative life and property fire protection, public education, code enforcement, suppression programs, rescue and pre-hospital care. The Fire Department is the recipient of an ISO Class 2/10 rating which is awarded for distinguished public protection.



FIRE

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	7,200,314	8,028,341	7,845,612	8,533,390
Supplies & Materials	299,969	231,750	243,667	310,500
Operating Expenses	271,674	276,692	243,925	274,619
Maintenance	167,749	145,000	164,410	216,000
Travel, Training, Etc.	58,407	46,875	44,630	85,500
Utilities & Fuel	126,102	134,250	135,552	139,167
Capital	143,822	402,250	1,001,380	0
Total Expenditures	8,268,038	9,265,158	9,679,176	9,559,176

<u>Operational Measures</u>	FY20 Actuals	FY21 Estimate	FY22 Target
Average response time - EMS (mins from dispatch to arrival)	5:09	5:49	5:55
Average response time - FIRE (mins from dispatch to arrival)	6:03	7:08	7:15
Citizens reached through community outreach/public safety programs	4,500	4,500	15,000
Total calls for emergency service	4,850	4,850	5,190
Total Fire Inspections and Plan Reviews	1,230	1,230	1,300

<u>Position</u>	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Fire Chief	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00
Fire Battalion Chief	4.00	5.00	5.00
Fire Captain	9.00	9.00	9.00
Fire Lieutenant	3.00	3.00	3.00
Fire Lieutenant - Admin	1.00	0.00	0.00
Fire Pump Engineer	12.00	12.00	12.00
Firefighter	27.00	30.00	33.00
Administrative Secretary	1.00	1.00	1.00
Total Fire Department	60.00	63.00	66.00

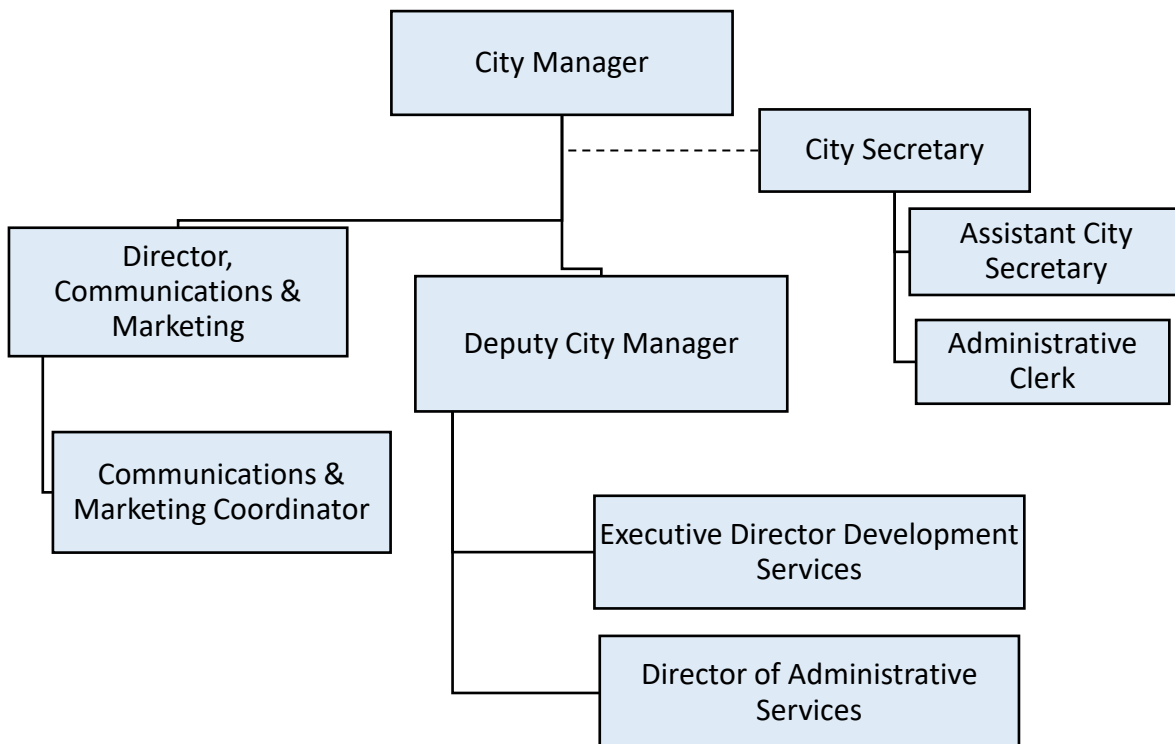
GENERAL ADMINISTRATION

Organization Overview: The Administration Department collectively encompasses three offices, the City Managers' Office, the City Secretary's Office and Communications and Marketing.

- The City Managers oversee the day-to-day operations of the City and make financial and policy recommendations to the Council concerning the affairs of the City.
- The City Secretary is tasked with notifying the public of and preparing agendas for Council meetings and meetings of other various City boards and commissions.
- The Communications and Marketing office provides internal public outreach support to City departments and the department Director serves as the Public Information Officer (PIO).

Major Programs/Functions:

- The City Managers' office is engaged in directing and supervising the administration of all City departments, preparing and submitting the annual budget and financial report to the Council and implementing and enforcing the ordinances of the City.
- The City Secretary office also acts as the official custodian of documents and records of the Council and executes public information requests, conducts Council elections and coordinates the appointments of boards and commissions.
- The Communications and Marketing office supervises and coordinates the City's civic outreach activities, communicating to Waxahachie's citizens and the general public information regarding the City's policies, program initiatives and events using multiple forums.



GENERAL ADMINISTRATION

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / YE ESTIMATE FY2021	BUDGET FY2022
Personnel Services	1,408,194	1,445,770	1,395,154	1,530,190
Supplies & Materials	6,060	6,300	11,300	21,980
Operating Expenses	94,370	100,788	106,118	104,581
Maintenance	11,805	14,200	14,200	7,200
Travel, Training, Etc.	28,333	22,730	17,730	40,015
Utilities & Fuel	9,645	10,340	10,679	11,213
Capital	0	0	0	0
Total Expenditures	1,558,407	1,600,128	1,555,181	1,715,179

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
Number of City website visits	120,000	120,000	125,000
Total number of email news updates sent	18	18	40
Average response time to open records request	7 days	7 days	5 days
Number of Council / Board / Commission meetings	151	160	165
Number of total open records request	750	750	760

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
City Manager	1.00	1.00	1.00
Assistant City Manager *	2.00	0.00	0.00
Deputy City Manager *	0.00	1.00	1.00
Executive Director Development Services *	0.00	1.00	1.00
Assistant to City Manager **	1.00	0.00	0.00
Director of Administrative Services ***	0.00	1.00	1.00
Director, Communications & Marketing	1.00	1.00	1.00
City Secretary	1.00	1.00	1.00
Assistant City Secretary	1.00	1.00	1.00
Administrative Clerk	1.50	1.50	1.00
Communication & Marketing Coordinator	0.00	1.00	1.00
Total General Administration	8.50	9.50	9.00

* Assistant City Manager to Deputy City Manager

* Assistant City Manager to Executive Director Development Services

** Assistant to the City Manager eliminated

*** New position (FY2021)

GENERAL ITEMS

Organization Overview: The Department serves as a budgeting category for expenditures that serve multiple departments.

Major Programs/Functions:

Budgeting category for expenditures:

- Janitorial services,
- Landscaping upkeep
- Maintenance and utilities for City Hall
- City memberships in various organizations and other broad services for several departments.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	6,230	6,140	6,220	8,190
Supplies & Materials	19,436	16,700	19,813	16,700
Operating Expenses	295,369	1,789,645	1,817,869	111,547
Maintenance	0	1,150,000	1,562,534	0
Travel, Training, Etc.	33,656	53,900	45,600	48,900
Utilities & Fuel	91,507	86,384	96,242	99,614
Capital	0	50,000	50,000	7,000,000
Total Expenditures	446,199	3,152,769	3,598,278	7,284,951

Note: There are no authorized City personnel for this department.

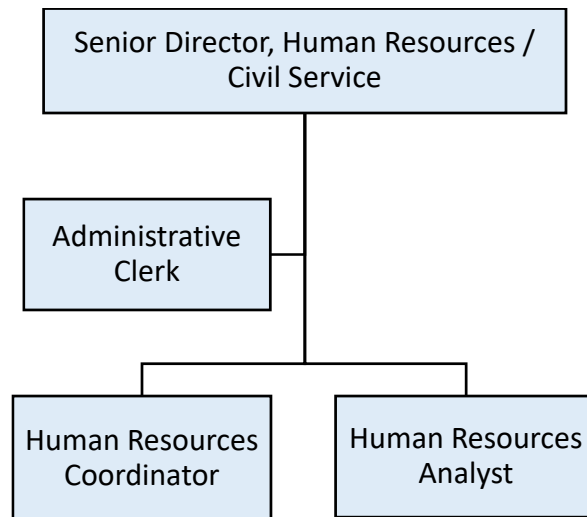


HUMAN RESOURCES

Organization Overview: The Human Resources (HR) Department serves as a partner to other City departments by providing support, and recommendations to department in effectively managing employees. HR ensures all applications for employment are considered without regard to race, color, national origin, age, religion, sex, marital status, veteran status, or any other legally protected status.

Major Programs/Functions:

- Develops processes and methods by which departments are better able to recruit and retain high quality personnel.
- Tasks associated with this responsibility include:
 - Exploring innovative avenues to hire qualified and competent employees,
 - Actively managing the classification and compensation of personnel positions,
 - Developing forward-thinking human resource policies and training programs, and
 - Generally promoting the health, safety and wellness of the City's workforce.



HUMAN RESOURCES

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	409,745	395,260	416,720	438,500
Supplies & Materials	14,696	13,200	14,200	14,100
Operating Expenses	139,024	149,810	150,212	253,462
Maintenance	0	0	0	0
Travel, Training, Etc.	31,597	39,205	17,230	46,063
Utilities & Fuel	1,395	1,420	1,375	1,444
Capital	0	0	0	0
Total Expenditures	596,457	598,895	599,737	753,569

<u>Operational Measures</u>	FY20 Actuals	FY21 Estimate	FY22 Target
Employee turnover rate	10.97%	11%	11%
Number of vacancies filled annually	60	65	65
Total applications received	1,971	2,200	2,000

<u>Position</u>	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Senior Director, Human Resources / Civil Service	1.00	1.00	1.00
Human Resources Coordinator	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00
Administrative Clerk	1.00	1.00	1.00
Total Human Resources	4.00	4.00	4.00

INFORMATION TECHNOLOGY

Organization Overview: The City’s information technology is managed through an out-sourced contract with Unified Connexions. This function annually undertakes a number of capital projects to build the City’s level of reliability and redundancy in its technology through the extension of the city’s fiber network, power stabilization and off-site server backups.

Major Programs/Functions:

The contractor provides:

- Routine maintenance of the City-wide phone system and network,
- Desktop support for employees, and
- Management of various servers.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	0	0	0	0
Supplies & Materials	199,376	207,000	207,000	201,000
Operating Expenses	498,994	535,100	535,100	566,650
Maintenance	0	0	0	0
Travel, Training, Etc.	0	0	550	0
Utilities & Fuel	4,841	77,200	41,700	43,785
Capital	0	0	0	0
Total Expenditures	703,210	819,300	784,350	811,435

<u>Operational Measures</u>	FY20 <u>Actuals</u>	FY21 <u>Estimate</u>	FY22 <u>Target</u>
% weekly/monthly Uptime of Network devices	99.5%	99.5%	99.0%
Number of IT support cases/tickets completed	3,200	3,500	3,000
Average # of hours response and remediation to support cases/tickets	5	5	8

Note: There are no authorized City personnel for this department.



MUNICIPAL COURT

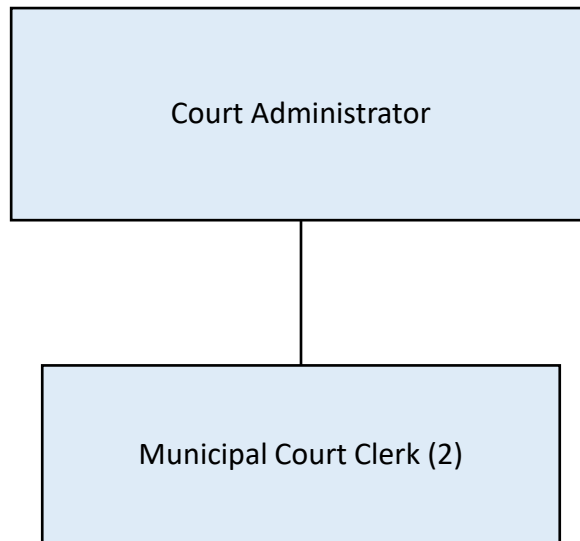
Organization Overview: Municipal Court is the judicial branch of municipal government that interprets and adjudicates laws. The Court is presided by Municipal Court Judges and employs one Court Administrator and two clerks.

Major Programs/Functions: The Municipal Court is responsible for:

- Collection of fines, fees, and state costs;
- Filing citations/complaints;
- Court scheduling; issuing and clearing warrants;
- Maintaining court records and
- Reporting collections, convictions and statistical data to the appropriate State agencies.

The City's Code Enforcement, Animal Control and Health Departments file cases with the Municipal Court; complaints may also be filed by a peace officer or members of the general public.

The Court has criminal jurisdiction over Class C misdemeanors including traffic, parking, state codes and city ordinance violations, which are generally punishable by fines up to \$500 with no confinement.



MUNICIPAL COURT

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	250,932	257,300	263,260	266,620
Supplies & Materials	4,725	5,000	5,000	5,000
Operating Expenses	67,875	82,210	78,450	79,340
Maintenance	0	0	0	0
Travel, Training, Etc.	3,934	5,700	3,600	5,700
Utilities & Fuel	1,743	1,740	1,774	1,863
Capital	0	0	0	0
Total Expenditures	329,208	351,950	352,084	358,523

<u>Operational Measures</u>	FY20 Actuals	FY21 Estimate	FY22 Target
Cases filed	5,900	5,900	6,000
Citations closed	5,010	5,010	5,100
Warrants issued	2,900	2,900	2,950

<u>Position</u>	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Court Administrator	1.00	1.00	1.00
Municipal Court Clerk	2.00	2.00	2.00
Municipal Court Judge ****	0.50	0.50	0.00
Associate Court Judge ****	0.50	0.50	0.00
Total Municipal Court	4.00	4.00	3.00

**** Contract Position

OPTIMIST POOL

Organization Overview: Optimist Pool, which has been in service for over 60 years, is managed by the Waxahachie Optimist Club and operates with assistance from the City.

Major Programs/Functions: Summer jobs, pool parties, swimming lessons and community events are just a few of the seasonal activities patrons of the pool enjoy.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	30,000	33,000	33,000	33,000
Maintenance	0	0	0	0
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	2,203	15,810	8,599	8,857
Capital	135,000	0	0	0
Total Expenditures	167,203	48,810	41,599	41,857

<u>Operational Measures</u>	FY20 Actuals	FY21 Estimate	FY22 Target
Total number of pool guests	0	10,000	7,500
Days opened	0	100	100

Note: There are no authorized City personnel for this department.

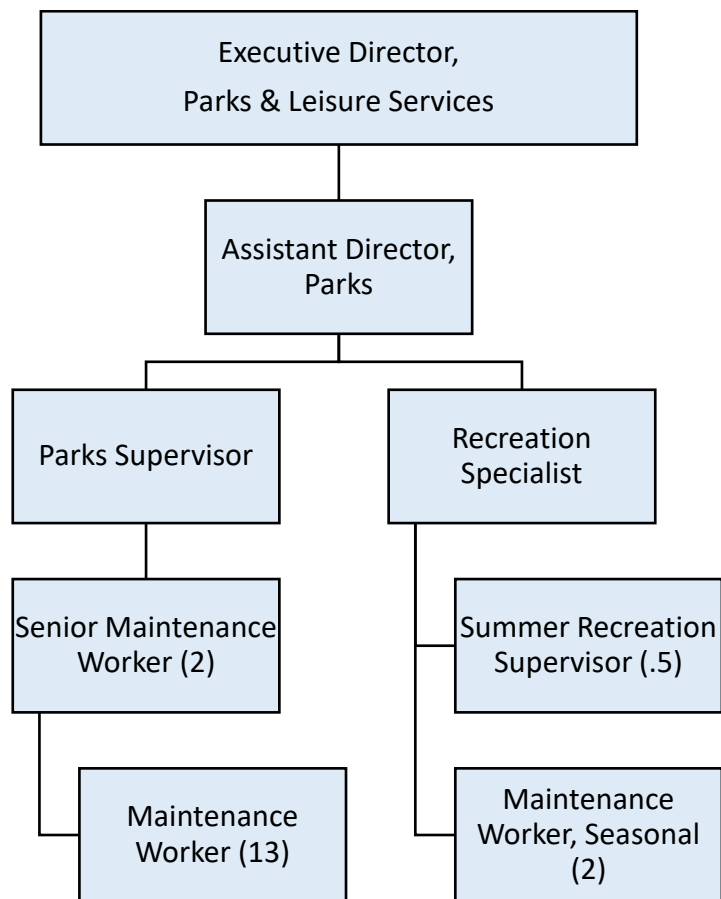


PARKS & RECREATION

Organization Overview: The Parks and Recreation Department serves our community with a wide variety of programs and amenities.

Major Programs/Functions: The Parks Department provides:

- Beautification and maintenance of City parks;
- Manages and maintains the City's network of trails;
- Provide support for other City departments to present a number of local festivals and events,
- Maintenance of other City park assets including:
 - Disc golf course;
 - Picnic pavilions;
 - Playgrounds and
 - Practice fields.



PARKS & RECREATION

	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	1,106,414	1,306,240	1,223,090	1,368,110
Supplies & Materials	92,906	73,200	88,000	91,399
Operating Expenses	136,925	138,510	146,201	194,416
Maintenance	194,081	142,000	163,950	213,250
Travel, Training, Etc.	6,978	3,530	3,220	3,680
Utilities & Fuel	182,611	208,390	174,574	176,418
Capital	847,778	546,000	617,877	211,750
Total Expenditures	2,567,693	2,417,870	2,416,912	2,259,023

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
# of Park pavilion rentals	116	120	165
Cumulative miles of trail maintained	297.96	405.60	405.60
Number of parks maintained	20	20	20
Number of playground inspections	228	228	228

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Executive Director Parks & Leisure Services ^B	1.00	1.00	1.00
Assistant, Director Parks	1.00	1.00	1.00
Parks Supervisor	1.00	1.00	1.00
Senior Maintenance Worker ⁷	2.00	2.00	3.00
Maintenance Worker II ⁸	0.00	0.00	6.00
Maintenance Worker ^{7,8}	10.00	13.00	6.00
Summer Recreation Supervisor (PT)	0.50	0.50	0.50
Maintenance Worker, Seasonal (PT)	2.00	2.00	2.00
Recreation Specialist	0.00	1.00	1.00
Total Parks and Recreation	17.50	21.50	21.50

^B Title change from Senior Director Parks & Recreation (FY2021)

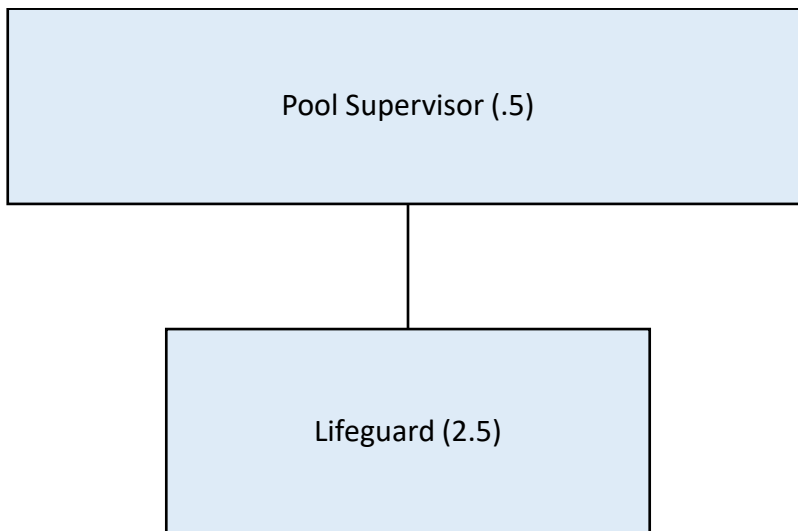
⁷ Reclass Maintenance Worker to Senior Maintenance Worker

⁸ Reclass Maintenance Worker to Maintenance Worker II

PENN PARK POOL

Organization Overview: Penn Park Pool has provided a free summertime activity, the pool offers job opportunities to lifeguard candidates and serves as a great way to spend a leisurely summer afternoon.

Major Programs/Functions: Safe, well-maintained and supervised at all times, these services and more are provided by the City staff.



PENN PARK POOL

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	24,695	32,220	0	32,580
Supplies & Materials	11,982	12,500	1,000	16,500
Operating Expenses	819	490	486	486
Maintenance	6,507	6,750	0	7,750
Travel, Training, Etc.	1,568	1,500	0	1,500
Utilities & Fuel	20,581	16,210	23,293	24,006
Capital	0	0	197,381	0
Total Expenditures	66,152	69,670	222,160	82,822

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
Total number of pool guests	4800	5,000	7,500
Days opened	0	0	100

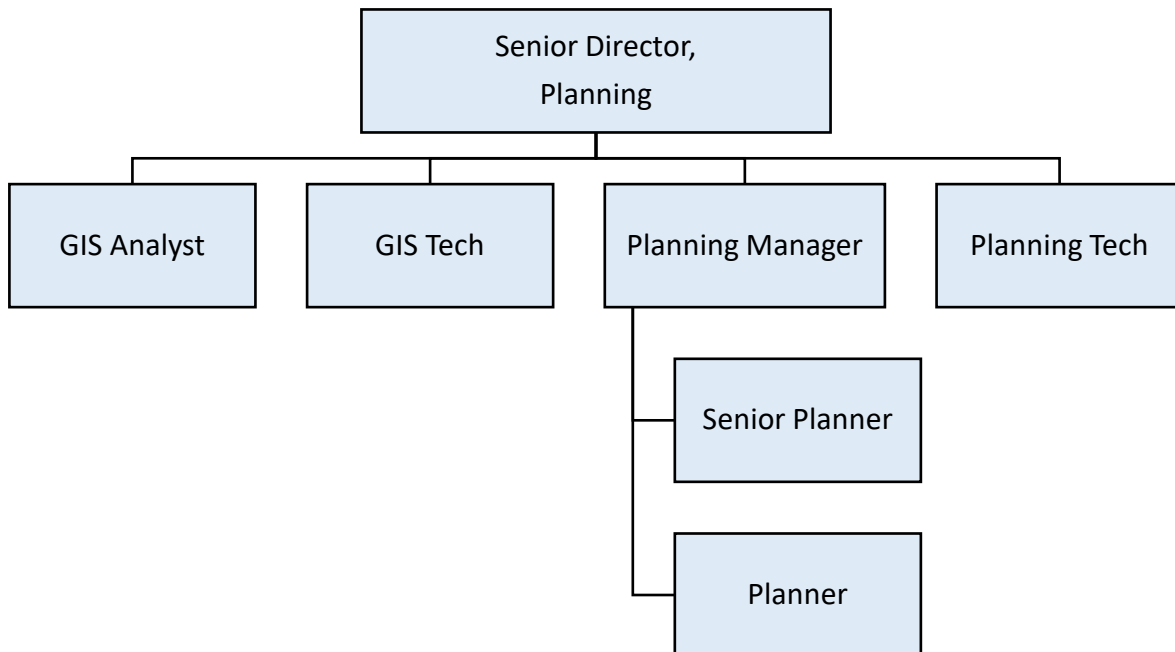
<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Pool Supervisor (PT)	0.50	0.50	0.50
Lifeguard (PT)	2.50	2.50	2.50
Total Penn Park Pool	3.00	3.00	3.00

PLANNING

Organization Overview: The primary function of the Planning Department is to implement the City's Comprehensive Plan and Zoning Ordinance.

Major Programs/Functions: Planning services include:

- Implementation of the Comprehensive Plan,
- Review of subdivision platting,
- Zoning changes,
- Mapping,
- Assessment of impact fees,
- Staff review of applications,
- Presentation of recommendations at meetings of the City Council, Planning and Zoning Commission, and Zoning Board of Adjustment, and
- Using the Comprehensive Plan to assess the long-term impact and needs that new development creates and regularly coordinates with other departments to ensure orderly development in the City.



PLANNING

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	524,605	549,240	546,459	666,710
Supplies & Materials	6,577	8,420	5,420	9,120
Operating Expenses	58,386	315,076	318,826	84,002
Maintenance	0	0	0	0
Travel, Training, Etc.	5,525	14,644	5,465	28,144
Utilities & Fuel	949	1,100	954	1,002
Capital	0	0	0	0
Total Expenditures	596,042	888,480	877,124	788,978

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
Non-Residential Lots Zoned reviewed	42	44	46
Number of applications filed	176	190	200
Single Family lot zoning cases	37	39	41
Subdivision plat applications	80	77	81

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Senior Director, Planning	1.00	1.00	1.00
Planning Manager ¹	0.00	1.00	1.00
Senior Planner	1.00	1.00	1.00
Planner	1.00	1.00	1.00
Planning Technician	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00
Total Planning	6.00	7.00	7.00

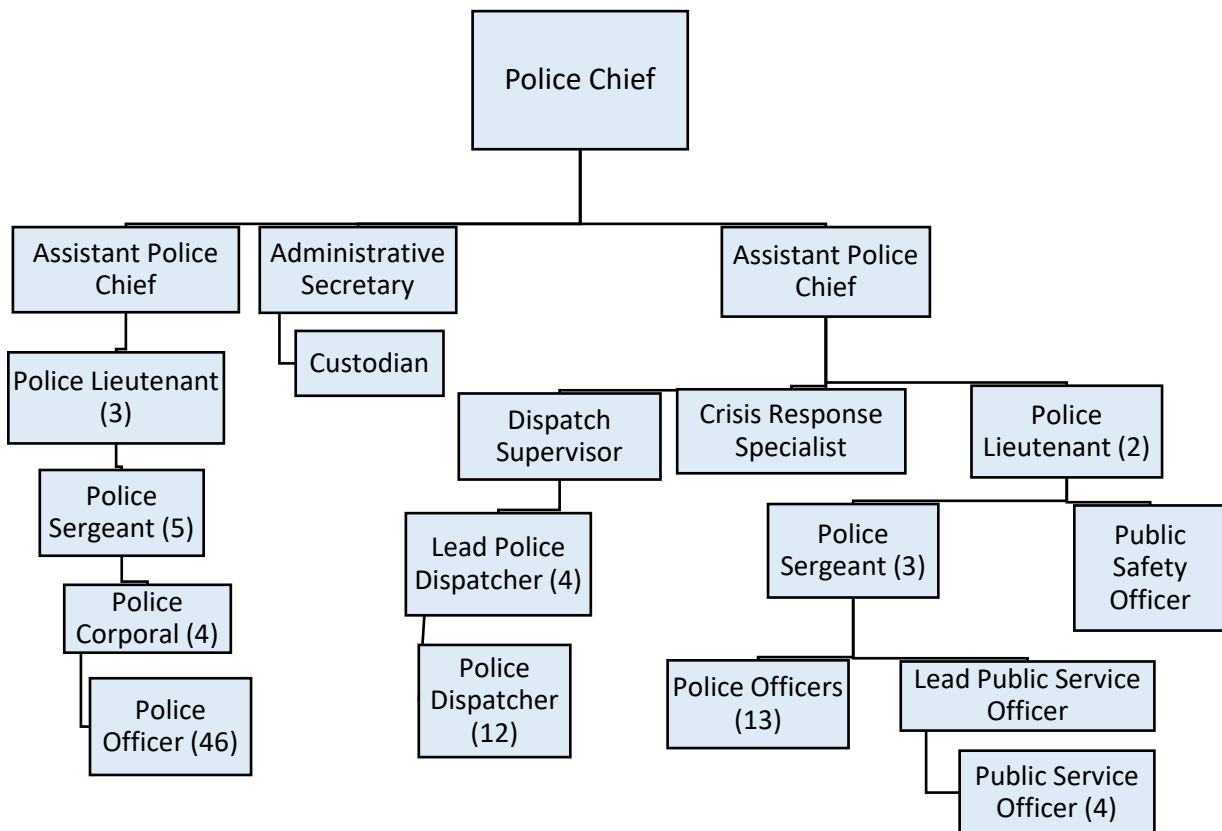
¹ New position in FY2021

POLICE

Organization Overview: The Police Department is responsible for maintaining the peace and providing police related services to the citizens and visitors of Waxahachie.

Major Programs/Functions: The department has several Divisions focused on activates-

- Patrol Division responds to all calls for service and conducts preliminary investigations, enforces the law, provides customer service and engages in proactive activities to ensure that Waxahachie is a safe community. The Patrol Division is supported by a K9 unit, a Traffic Unit and a SWAT Unit with negotiators.
- Support Services Division is comprised of the Investigations Unit, a Crime Scene Unit, 911 Dispatch Center, Records Section and Property/Evidence Section. The Investigations Unit investigates crimes that were not able to be solved by Patrol. The Crime Scene Unit is utilized to collect and preserve evidence in serious crimes. The 911 Dispatch Center operates 24 hours/7days a week answering all incoming 911 calls and dispatches Police, Fire and/or EMS units as needed



POLICE

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	9,235,912	9,645,290	9,632,877	10,594,280
Supplies & Materials	242,206	223,940	224,643	269,524
Operating Expenses	525,975	865,536	531,654	616,500
Maintenance	38,871	46,385	88,990	101,958
Travel, Training, Etc.	52,604	63,050	63,470	68,050
Utilities & Fuel	251,151	253,488	271,565	294,207
Capital	2,656,101	192,000	360,297	455,000
Total Expenditures	13,002,820	11,289,689	11,173,496	12,399,519

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
Calls for Service	26,726	27,079	27,000
Traffic Accidents	1,093	1,156	1,100
Uniform Crime Reporting (UCR) crimes	806	806	800

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Police Chief	1.00	1.00	1.00
Assistant Police Chief	2.00	2.00	2.00
Police Lieutenant	5.00	5.00	5.00
Police Sergeant	6.00	8.00	8.00
Police Corporal	4.00	4.00	4.00
Police Patrol Officer	50.00	55.00	59.00
Administrative Secretary	1.00	1.00	1.00
Lead Public Service Officer ²	0.00	0.00	1.00
Public Service Officer ²	2.00	5.00	4.00
Public Safety Officer	1.00	1.00	1.00
Crisis Response Specialist	0.00	0.00	1.00
Dispatch Supervisor	1.00	1.00	1.00
Lead Police Dispatcher	4.00	4.00	4.00
Police Dispatcher	10.00	10.00	12.00
Administrative Clerk	2.00	0.00	0.00
Emergency Management Technician	1.00	0.00	0.00
Custodian	1.00	1.00	1.00
Total Police Department	91.00	98.00	105.00

² Public Service Officer promotion to Lead

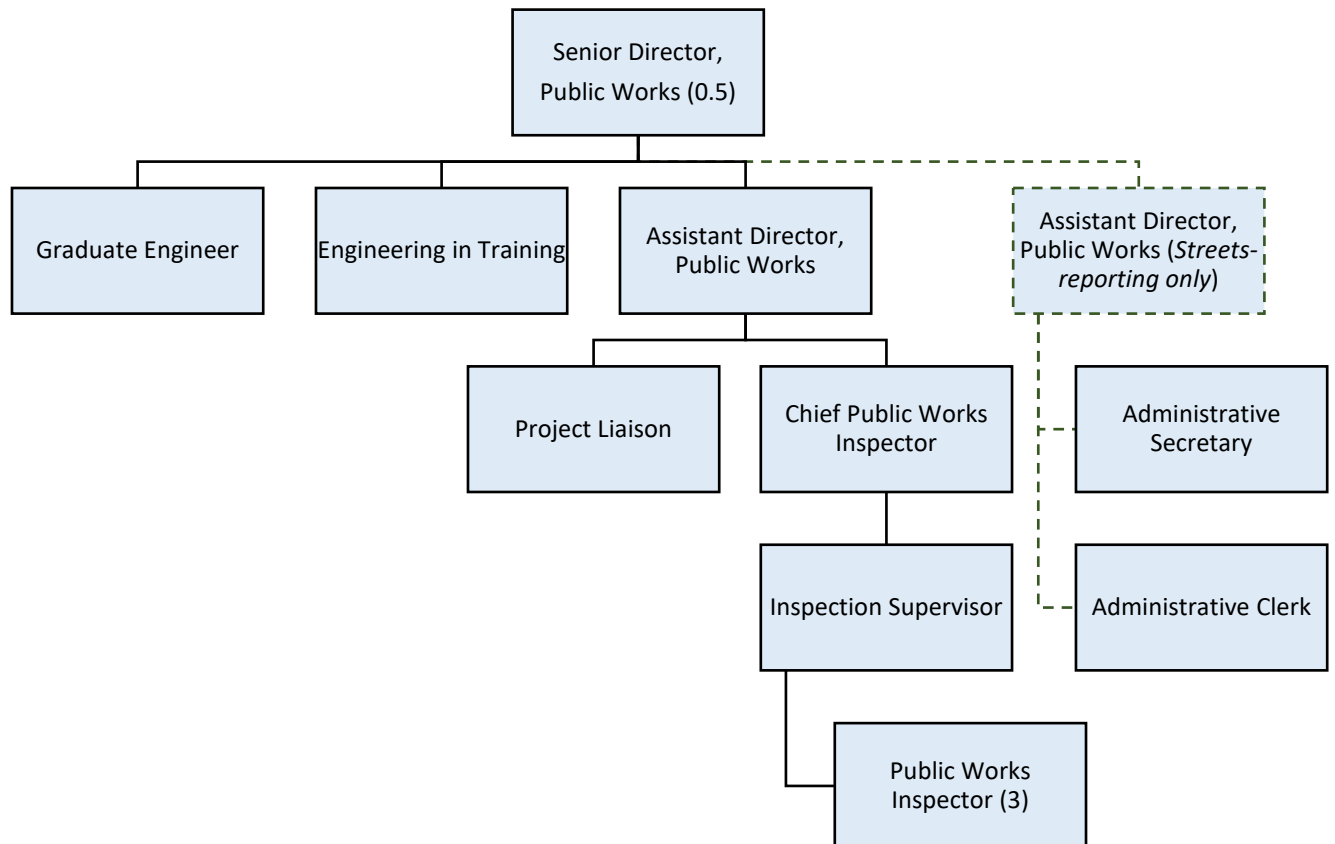
PUBLIC WORKS

Organization Overview: This department inspects and oversees the construction of all public infrastructures. This includes streets, storm drainage, water lines, sewer lines, sidewalks, water and wastewater treatment plants. Infrastructure can be constructed by a private developer as part of a new subdivision or as part of a City directed rehabilitation or expansion project.

Major Programs/Functions: Public Works is responsible for:

- Developing design and construction standards for paving and storm drainage construction,
- Inspectors to insure that any new infrastructure is installed to these standards,
- Administration of City directed rehabilitation projects:
 - Administrating the design,
 - Bidding and construction, up to final acceptance of the new infrastructure.

Note: In FY 2021 the City Engineer department was combined with the Engineering department facilitating the department name change to the Public Works Department.



PUBLIC WORKS

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	786,907	739,600	733,590	1,118,000
Supplies & Materials	11,092	12,560	12,560	27,036
Operating Expenses	18,258	109,815	109,815	167,962
Maintenance	1,303	2,100	2,100	0
Travel, Training, Etc.	6,725	18,820	18,420	29,798
Utilities & Fuel	2,321	2,390	2,867	3,310
Capital	0	0	0	0
Total Expenditures	826,606	885,285	879,352	1,346,106

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
# of Civil Plan reviews	148	134	150
Total reviews within 10 Days	87	76	85
Total reviews within 15 Days	42	39	40
Total # of Early Grading Permits	19	19	25
% of civil reviews completed w/in 10 business days (<20 lots)	100%	90%	90%
% of civil reviews completed w/in 15 business days (> 20 Lots)	100%	90%	90%

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Senior Director Public Works ¹	1.00	0.50	0.50
Assistant Director, Pubic Works	1.00	1.00	1.00
Chief Public Works Inspector	1.00	1.00	1.00
Inspection Supervisor	0.00	0.00	1.00
Public Works Inspector	3.00	3.00	3.00
Project Liaison ⁶	0.00	0.00	1.00
Graduate Engineer	1.00	1.00	1.00
Engineer in Training	0.00	0.00	1.00
Administrative Clerk	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Total Public Works	9.00	8.50	11.50

¹ Position shared between multiple departments

⁶ moved from Streets in FY2022

RAILYARD PARK

Organization Overview: The Railyard Park is located south of the City’s Central Business District.

Major Programs/Functions: The Parks department provides support and maintenance for:

- A downtown venue for large music events,
- Picnic areas,
- Music garden,
- Food truck parking,
- Historic appreciation areas,
- Splash pad,
- Onstage performances,
- Other community events, and
- Trail system linkages to local and regional recreation opportunities.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	0	0	0	0
Supplies & Materials	12,870	5,000	5,000	10,612
Operating Expenses	10,756	28,200	25,700	30,700
Maintenance	3,028	51,500	53,000	51,500
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	3,818	28,520	9,096	9,379
Capital	0	0	0	0
Total Expenditures	30,472	113,220	92,796	102,191

<u>Operational Measures</u>	FY20 <u>Actuals</u>	FY21 <u>Estimate</u>	FY22 <u>Target</u>
Event attendance	250	4,000	25,000
Number of Railyard Park produced events	1	15	30
Number of Railyard Park supported events	0	2	44

Note: There are no authorized City personnel for this department.



RODEO

Organization Overview: The Rodeo Complex and arena is used by groups to host rodeos, barrel races and play-days.

Major Programs/Functions: Parks department provides maintenance with technical support from the different users. The complex is home to the Farmer's Market since it's relocation in FY2021 from the downtown site.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	0	0	0	0
Supplies & Materials	414	500	500	500
Operating Expenses	1,052	1,100	1,092	1,093
Maintenance	0	1,000	1,000	1,000
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	12,655	15,690	12,149	12,562
Capital	0	0	0	0
Total Expenditures	14,121	18,290	14,741	15,155

Note: There are no authorized City personnel for this department.

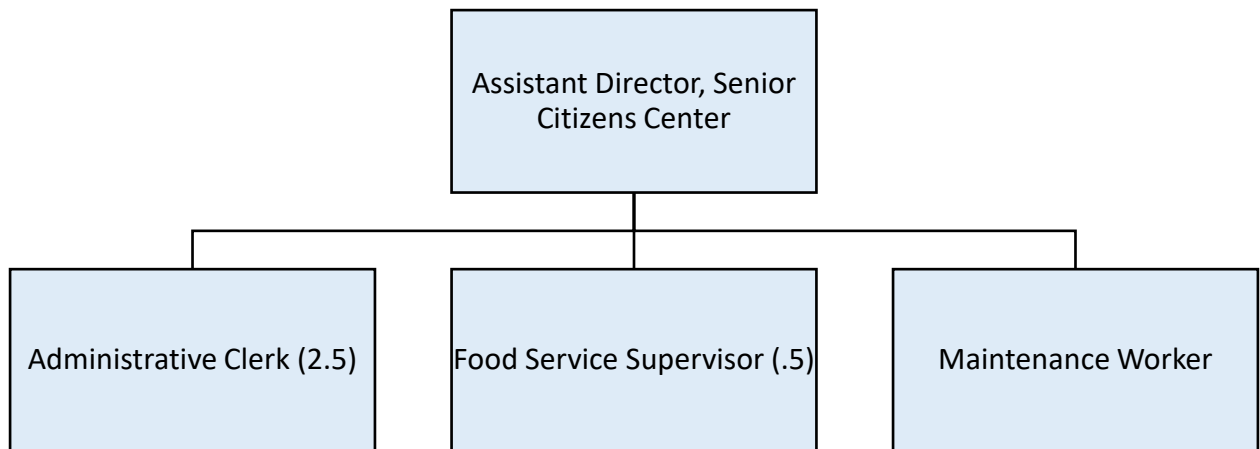


SENIOR CITIZEN CENTER

Organization Overview: The Senior Activity Center is an educational, wellness and recreational facility dedicated to serving the over-50 population of Waxahachie and its surrounding communities.

Major Programs/Functions: The Senior Activity Center offers members:

- Opportunities to utilize the center as a valuable resource for socialization and emotional wellbeing,
- Providing a venue for social interaction,
- Provides affordable meals on-site, and
- A variety of educational classes are also taught at the center with topics:
 - health and wellness,
 - physical exercise and activity, and
 - social and emotional skills development.



SENIOR CITIZEN CENTER

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	260,384	280,260	275,870	349,330
Supplies & Materials	78,229	93,414	67,720	90,914
Operating Expenses	81,122	128,150	79,350	120,700
Maintenance	153,901	105,875	107,375	114,025
Travel, Training, Etc.	895	1,000	880	1,850
Utilities & Fuel	39,856	49,010	37,825	39,920
Capital	17,440	84,700	71,388	73,000
Total Expenditures	631,828	742,409	640,408	789,739

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
Daily attendance	200	175	250
Classes/Activities offered annually	100,000	110,000	110,000
Total meals served (annual)	3,200	6,500	9,100
Total number of members	920	700	1,000

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Assistant Director, Senior Citizens Center	1.00	1.00	1.00
Administrative Clerk	2.00	2.00	2.00
Administrative Clerk (PT)	0.50	0.50	0.50
Food Service Supervisor (PT)	0.50	0.50	0.50
Maintenance Worker ⁹	0.00	0.00	1.00
Maintenance Technician (PT) ⁹	1.00	1.00	0.00
Total Senior Citizens Center	5.00	5.00	5.00

⁹ Maintenance Technician (PT) converted to Maintenance Worker (FY2022)

SIMS LIBRARY TAX TRANSFER

Organization Overview: The Nicholas P. Sims Library is an independent operation, funded in large part, by an annually-approved tax rate on the City of Waxahachie’s ad valorem value. The Library offers a wide range of services for the residents and the surrounding area.

Major Programs/Functions: These services include:

- Programs and activities for adults, senior citizens, children, tweens and young adults,
- Library materials provided for checkout include:
 - books for all ages,
 - large print books,
 - DVDs,
 - Books on CD,
 - Music CDs,
 - e-Books,
 - An assortment of paperbacks and
 - Varied databases for educational and entertainment purposes.
- The staff also conducts regular community outreach events and offers presentations on the library and its value to the city.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	1,104,543	1,086,000	1,086,000	1,100,900
Maintenance	0	0	0	0
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	4,456	5,814	8,400	7,155
Capital	0	0	0	0
Total Expenditures	1,108,999	1,091,814	1,094,400	1,108,055

Operational Measures	FY20 Actuals	FY21 Estimate	FY22 Target
Number of active library memberships	12,800	13,500	14,000
Number of library items circulated	233,580	234,612	240,000
Number of library programs	25	1,100	1,250

Note: There are no authorized City personnel for this department.



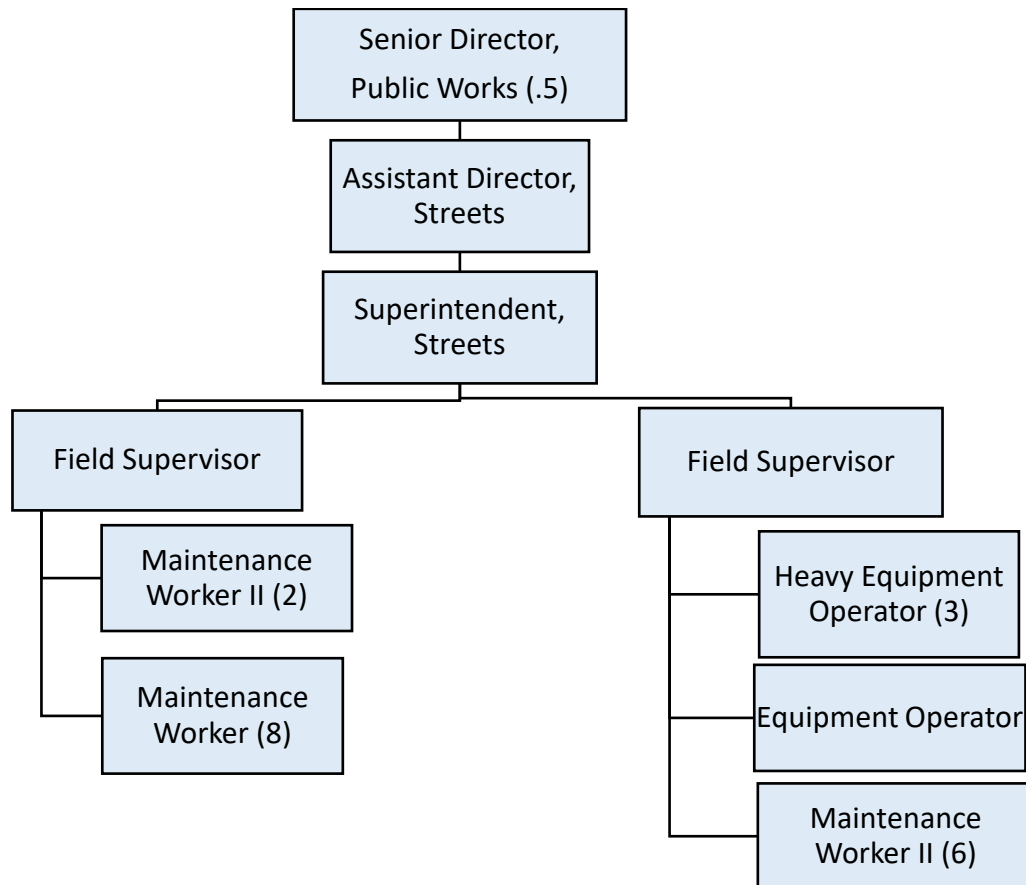
STREETS

Organization Overview: The Department is responsible for the maintenance and repair of all transportation and drainage related infrastructure within the City.

Major Programs/Functions: Streets provides:

- Repair of pavement that comprise the City's transportation system,
- Fabricates and installs the signs that are needed to keep traffic moving safely and efficiently,
- Ensures the Storm Drainage system assets being maintained including:
 - inlets,
 - culverts,
 - channels and
 - ditches.
- And keeping the streets swept and right-of-ways mowed.

Assisting in the event of natural disasters recovery is another function which can include clearing debris that may be blocking or creating a safety hazard on roadways.



STREETS

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	1,164,630	1,409,640	1,386,050	1,533,570
Supplies & Materials	268,252	413,557	376,273	379,314
Operating Expenses	445,889	596,462	803,889	728,087
Maintenance	1,863,968	3,156,760	3,183,760	3,261,860
Travel, Training, Etc.	0	180	1,405	400
Utilities & Fuel	424,258	383,118	439,924	459,479
Capital	521,996	84,468	96,468	254,500
Total Expenditures	4,688,992	6,044,185	6,287,769	6,617,210

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
# of work orders processed	682	682	716
Number of potholes repaired annually	90	90	160
Sidewalk construction (sq/yds)	5,500	5,500	5,500
Square yards of pavement repaired	45,000	45,000	45,000

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Senior Director, Public Works ³	0.00	0.50	0.50
Assistant Director, Streets	0.00	1.00	1.00
Superintendent, Streets	1.00	1.00	1.00
Field Supervisor	1.00	2.00	2.00
Senior Heavy Equipment Operator ⁴	1.00	0.00	0.00
Heavy Equipment Operator	3.00	3.00	3.00
Equipment Operator	1.00	1.00	1.00
Maintenance Worker - Concrete Workers	4.00	4.00	0.00
Maintenance Worker II ⁵	0.00	0.00	8.00
Maintenance Worker ⁵	9.00	12.00	8.00
Project Liaison ⁶	1.00	1.00	0.00
Total Street Department	21.00	25.50	24.50

³ Position shared between multiple departments

⁴ promoted to Field Supervisor in FY2021

⁵ Maintenance Worker (MW) II established in FY2022 & MW realigned

⁶ moved to Public Works in FY2022

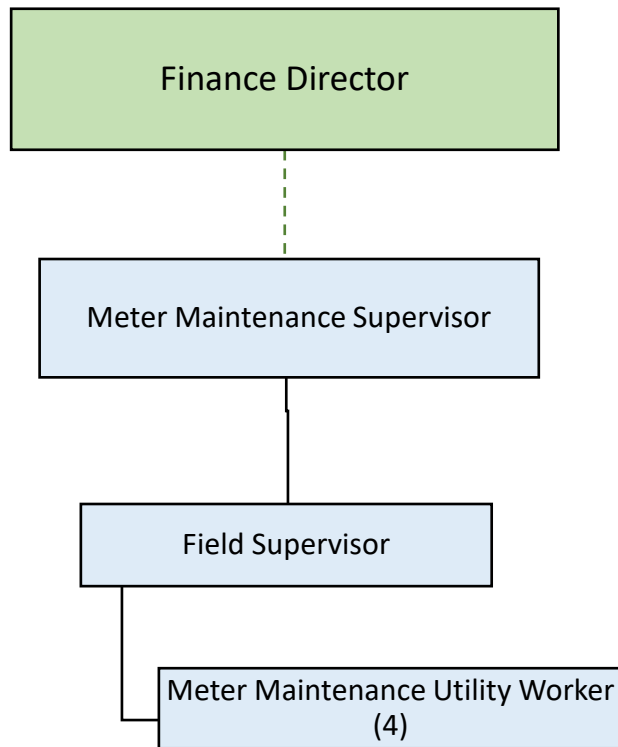


UTILITY FUND

METERS

Organization Overview: Reads and records consumer water usage for local residents and businesses. This department reports to the Finance Director.

Major Programs/Functions: Works in conjunction with Utility Billing to help alleviate abnormally high bills resulting from leaks or a malfunctioning meter.



METERS

Expenditures by Category	ACTUAL	ORIGINAL	REVISED / Y E	BUDGET
	FY2020	BUDGET FY2021	ESTIMATE FY2021	BUDGET FY2022
Personnel Services	489,639	463,530	490,300	493,890
Supplies & Materials	13,205	12,350	11,377	17,850
Operating Expenses	46,532	44,515	46,378	46,002
Maintenance	321,776	315,800	316,200	361,600
Travel, Training, Etc	1,504	1,300	1,573	1,300
Utilities & Fuel	13,259	13,068	13,804	14,932
Capital	2,367	0	0	0
Debt Service	0	0	0	0
Sokoll	0	0	0	0
Total Expenditures	888,281	850,563	879,632	935,574

<u>Operational Measures</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
	<u>Actuals</u>	<u>Estimate</u>	<u>Target</u>
Avg # of meters read	14,002	14,932	15,900
Avg # of readings per person	2,800	2,986	3,180
<u>Total requested service orders:</u>			
Correction from prior reading (due to miss reads)	12	12	12
Customer requested re-read	25	25	700
Re-read requested by Utility Billing	12	12	300
Avg response time per service order	30	30	30
Meter reading accuracy (total reads/miss reads)	93%	93%	95%

<u>Position</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Meter Maintenance Supervisor	1.00	1.00	1.00
Field Supervisor	1.00	1.00	1.00
Meter Maintenance Utility Worker	4.00	4.00	4.00
Total Meters	6.00	6.00	6.00

SOKOLL JOINT VENTURE

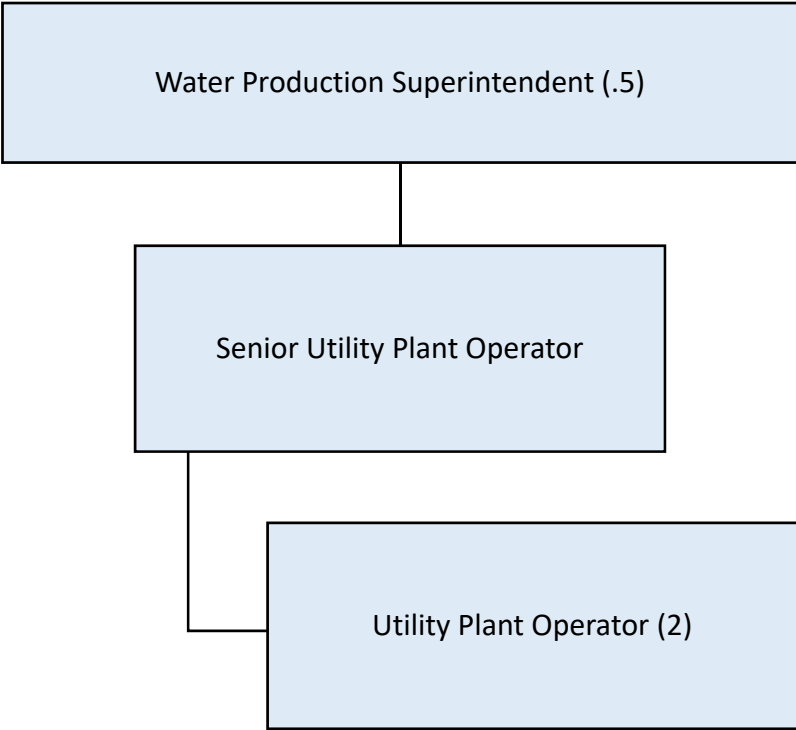
Organization Overview: Provide safe, sustainable drinking water supply utilizing technologies such as membrane filtration and on-site chlorine generation used for water disinfection. This plant is rated at 20.0 million gallons per day treatment capacity.

This plant is a joint ownership between the City of Waxahachie and Rockett SUD entities in which drinking water from this plant reaching many of the two owner’s customers as well as numerous Ellis County residents through wholesale water sales.

Major Programs/Functions: The plant is operated typically 8-hours per day, 5-days per week and monitored remotely afterwards by the operations staff at the Howard Road Water Treatment Plant.

The functions at this plant include:

- Operations & equipment maintenance,
- Laboratory analysis and
- Water quality monitoring.



SOKOLL JOINT VENTURE

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Service	254,032	260,660	243,940	270,560
Supplies & Materials	234,195	262,365	208,020	275,870
Operating Expenses	78,732	82,130	89,601	103,444
Maintenance	220,744	177,670	211,320	186,415
Travel, Training, Etc	3,275	3,530	3,201	9,560
Utilities & Fuel	315,228	333,290	367,954	379,916
Capital	1,796,809	850,000	925,395	1,333,000
Total Expenditures	2,903,015	1,969,645	2,049,431	2,558,765

Operational Measures	FY20 Actuals	FY21 Estimate	FY22 Target
Gallons produced annually for City customers	273,750,000	273,750,000	273,750,000

Position	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Superintendent, Water Production ¹¹	0.50	0.50	0.50
Senior Utility Plant Operator	1.00	1.00	1.00
Utility Plant Operator	2.00	2.00	2.00
Total RW Sokoll WTP	3.50	3.50	3.50

¹¹ Position is split with Water Production

SOKOLL JOINT VENTURE NON DEPARTMENTAL

Organization Overview: Non-departmental accounts record expenditures, within a given fund, that are not associated with a specific department. Typical uses for non-departmental allocations include debt service, City contributions, professional services and various other occasional special projects.

DESCRIPTION	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022	% CHNG FY22/FY21
Non Departmental					
Paying Agent Fees	750	750	750	750	0%
Interest Expense	1,147,653	1,426,950	1,426,950	1,400,250	-2%
Principal on Bonds	1,305,000	1,335,000	1,335,000	1,365,000	2%
Miscellaneous Expense	560	560	560	560	0%
Total Non Departmental Expenditures	2,453,963	2,763,260	2,763,260	2,766,560	0%

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Service	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	0	0	0	0
Maintenance Travel, Training, Etc Utilities & Fuel Capital	0	0	0	0
Debt Service	0	0	0	0
	2,453,963	2,763,260	2,763,260	2,766,560
Total Expenditures	2,453,963	2,763,260	2,763,260	2,766,560

There are no authorized personnel for this department.

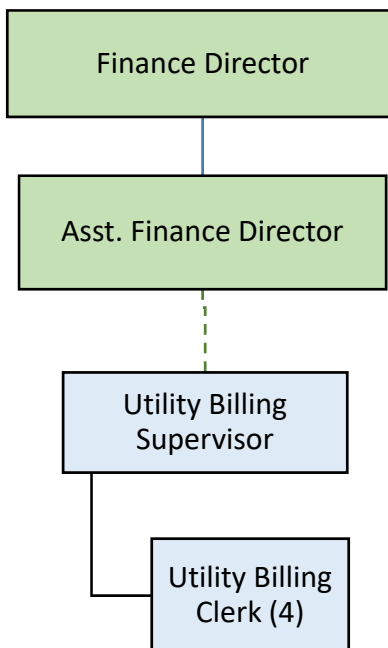


UTILITY BILLING

Organization Overview: Manages monthly billings for water, sewer, and garbage collection services. All expenditures and appropriations are accounted for and shared between the Wastewater and Water Funds.

Major Programs/Functions:

- Assist Customers in paying their utility bill either:
 - in person,
 - by phone or
 - using the utility billing website.
- Utility Billing is also responsible for:
 - issuing connection and disconnection work orders,
 - meter rechecks, and
 - the monitoring and collecting of delinquent accounts.



UTILITY BILLING

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	269,358	274,160	269,660	282,940
Supplies & Materials	4,592	1,910	1,910	1,910
Operating Expenses	514,062	475,695	570,859	637,163
Maintenance	2,466	0	0	0
Travel, Training, Etc	0	0	80	2,800
Utilities & Fuel	1,292	1,240	1,420	1,492
Capital	1,318	0	0	0
Debt Service	0	0	0	0
Sokoll	0	0	0	0
Total Expenditures	793,088	753,005	843,929	926,305

Note: All expenditures and appropriations are accounted for and shared between the Wastewater and Water Funds.

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
# of commercial accounts	818	843	868
# of residential accounts	6,071	6,314	6,566
% of customer accounts receiving e-bills	15%	15%	15%
% of customers paying through direct bank account draft	10%	8%	10%
Disconnects per month for non-payment	120	133	120

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Utility Billing Supervisor	1.00	1.00	1.00
Utility Billing Clerk	4.00	4.00	4.00
Total Utility Billing	5.00	5.00	5.00

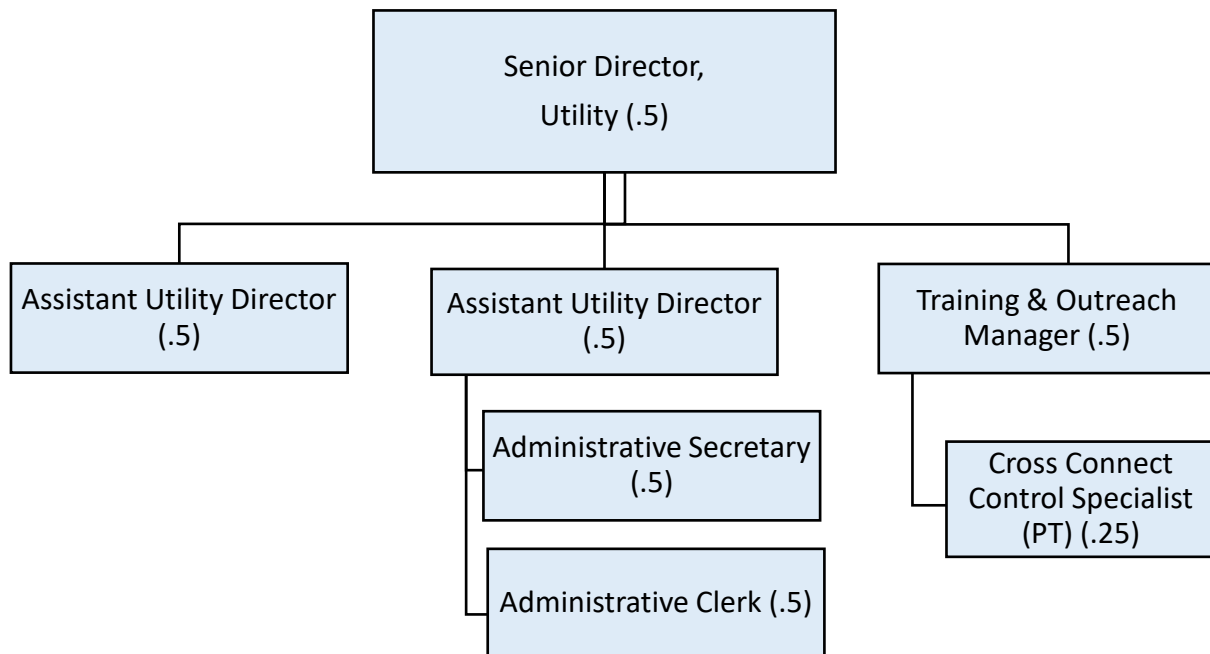
Note: All expenditures and appropriations are accounted for and shared between the Wastewater and Water Funds.

WASTEWATER ADMINISTRATION

Organization Overview: Providing utility administration support to the City Management and transparency to the wastewater customers.

Major Programs/Functions:

- Provides resources, support and overall directives for ensuring the public wastewater operations maintain compliance with local, state and federal rules and regulations, and
- Oversees the Collection and Treatment Departments, Industrial Pretreatment, and Wastewater System Design.
- Key functions performed:
 - Communicating wastewater related policies and procedures,
 - Conducting public outreach programs,
 - Coordinating and planning wastewater system rehabilitation and
 - Development for growth within the city system.



WASTEWATER ADMINISTRATION

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	385,240	392,380	388,780	409,860
Supplies & Materials	1,100	500	1,725	1,712
Operating Expenses	70,655	45,291	45,374	81,821
Maintenance	946	1,150	1,275	0
Travel, Training, Etc	910	3,200	1,975	5,858
Utilities & Fuel	325	310	301	316
Capital	5,904	0	0	0
Debt Service	0	0	0	0
Sokoll	0	0	0	0
Total Expenditures	465,080	442,831	439,430	499,567

Operational Measures	FY20 Actuals	FY21 Estimate	FY22 Target
Gravity Sewer Cleaning (Miles)	20	20	20
Sewer line replaced (feet)	84	84	84
Miles of wastewater infrastructure inspected annually	10	10	10

Position	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Senior Director, Utility ¹⁰	0.50	0.50	0.50
Assistant Utility Director ¹⁰	0.50	0.50	0.50
Assistant Utility Director ¹⁰	0.50	0.50	0.50
Administrative Secretary ¹⁰	0.50	0.50	0.50
Administrative Clerk ¹⁰	0.50	0.50	0.50
Utilities Engineer ¹⁰	0.00	0.00	0.50
Training & Outreach Manager (Utilities) ¹⁰	0.50	0.50	0.50
Cross Connection Control Specialist (PT) ¹⁰	0.25	0.25	0.25
Total Wastewater Administration	3.25	3.25	3.75

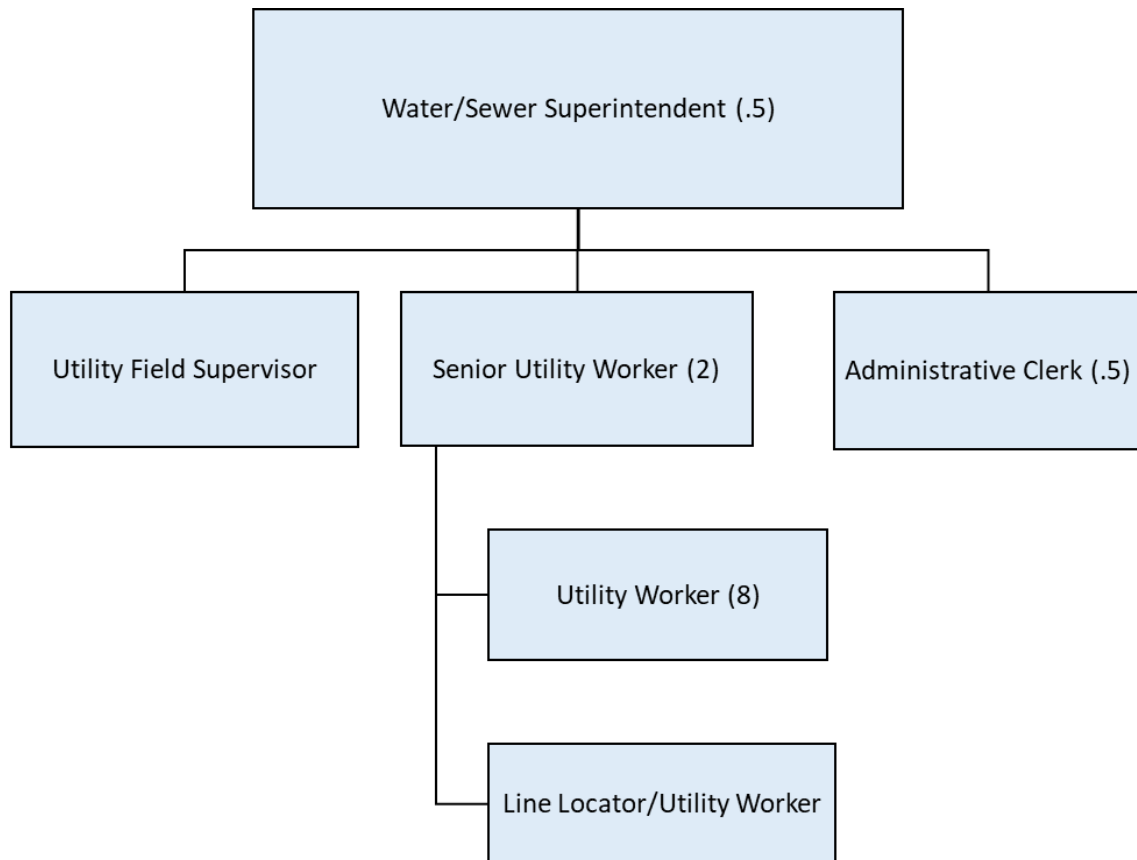
¹⁰ All positions are split with Water Administration

WASTEWATER COLLECTION

Organization Overview: Responsible for the operations and maintenance of transporting wastewater to the treatment plant.

Major Programs/Functions:

- Included in operations and maintenance are:
 - sewer mains,
 - service lines,
 - cleanouts,
 - manholes, and
 - lift stations
- Sanitary Sewer Overflow Initiative Agreement (SSOIA) incorporates:
 - sewer line cleaning,
 - closed-circuit televising,
 - point repairs, and
 - flow monitoring of:
 - over 260 miles of the wastewater collection system and
 - 8 sewer lift stations.



WASTEWATER COLLECTION

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	682,128	721,729	784,560	917,750
Supplies & Materials	39,755	33,935	38,491	38,200
Operating Expenses	626,930	114,570	164,639	152,618
Maintenance	452,948	351,725	334,245	479,425
Travel, Training, Etc	4,933	8,493	10,943	8,593
Utilities & Fuel	30,945	44,525	27,194	29,414
Capital	991,134	0	3,000	17,404
Debt Service	0	0	0	0
Sokoll	0	0	0	0
Total Expenditures	2,828,774	1,274,977	1,363,072	1,643,404

Position	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Water/Sewer Superintendent ¹³	0.50	0.50	0.50
Utility Field Supervisor	1.00	1.00	1.00
Senior Utility Worker	2.00	3.00	2.00
Utility Worker	7.00	7.00	8.00
Line Locator/Utility Worker	1.00	1.00	1.00
Administrative Clerk ¹³	0.00	0.50	0.50
Total Wastewater Collection	11.50	13.00	13.00

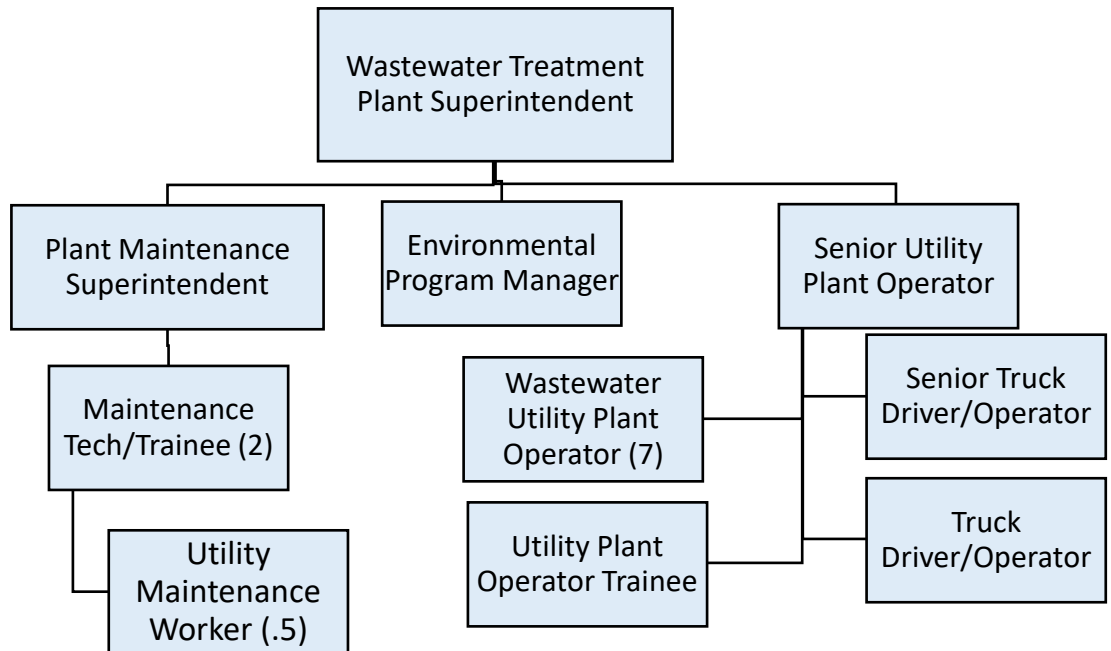
¹³ Positions are split with Water Distribution

WASTEWATER TREATMENT

Organization Overview: Responsible for treatment and stabilization of wastewaters within the City.

Major Programs/Functions:

- Adhere to the requirements as mandated by the Texas Commission on Environmental Quality
- Maintain the wastewater treatment plant permitted treatment capacity which is 8.0 million gallons per day (MGD) annual average, with a 32 MGD peak capacity.



WASTEWATER TREATMENT

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	1,162,658	1,269,650	1,254,620	1,305,560
Supplies & Materials	123,422	137,450	162,644	138,314
Operating Expenses	254,311	206,674	350,062	269,478
Maintenance	257,979	317,000	239,851	316,900
Travel, Training, Etc	6,996	9,280	9,760	11,330
Utilities & Fuel	516,869	554,375	547,525	563,439
Capital	566,797	0	30,950	262,000
Debt Service	0	0	0	0
Sokoll	0	0	0	0
Total Expenditures	2,889,032	2,494,429	2,595,412	2,867,021

Position	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Utility Plant Superintendent	1.00	1.00	1.00
Wastewater Plant Superintendent	1.00	1.00	1.00
Senior Utility Plant Operator	1.00	1.00	1.00
Environmental Program Manager	1.00	1.00	1.00
Senior Truck Driver/Operator	1.00	1.00	1.00
Truck Driver/Operator	1.00	1.00	1.00
Wastewater Utility Plant Operator	7.00	7.00	7.00
Utility Plant Operator Trainee	1.00	1.00	1.00
Maintenance Technician	2.00	2.00	2.00
Utility Maintenance Worker ¹²	1.00	1.00	0.50
Total Wastewater Treatment	17.00	17.00	16.50

¹² Position is split with Water Production

WASTEWATER NON DEPARTMENTAL

Organization Overview: Non-departmental accounts record expenditures, within a given fund, that are not associated with a specific department. Typical uses for non-departmental allocations include debt service, City contributions, professional services and various other occasional special projects.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	2,398	3,233	3,160	3,160
Maintenance	0	0	0	0
Travel, Training, Etc	0	0	0	0
Utilities & Fuel	0	0	0	0
Capital	0	0	0	0
Debt Service	1,284,266	3,788,362	3,753,790	4,510,108
Sokoll	0	0	0	0
Total Expenditures	1,286,664	3,791,595	3,756,950	4,513,268

Note: There are no authorized City personnel for this department.

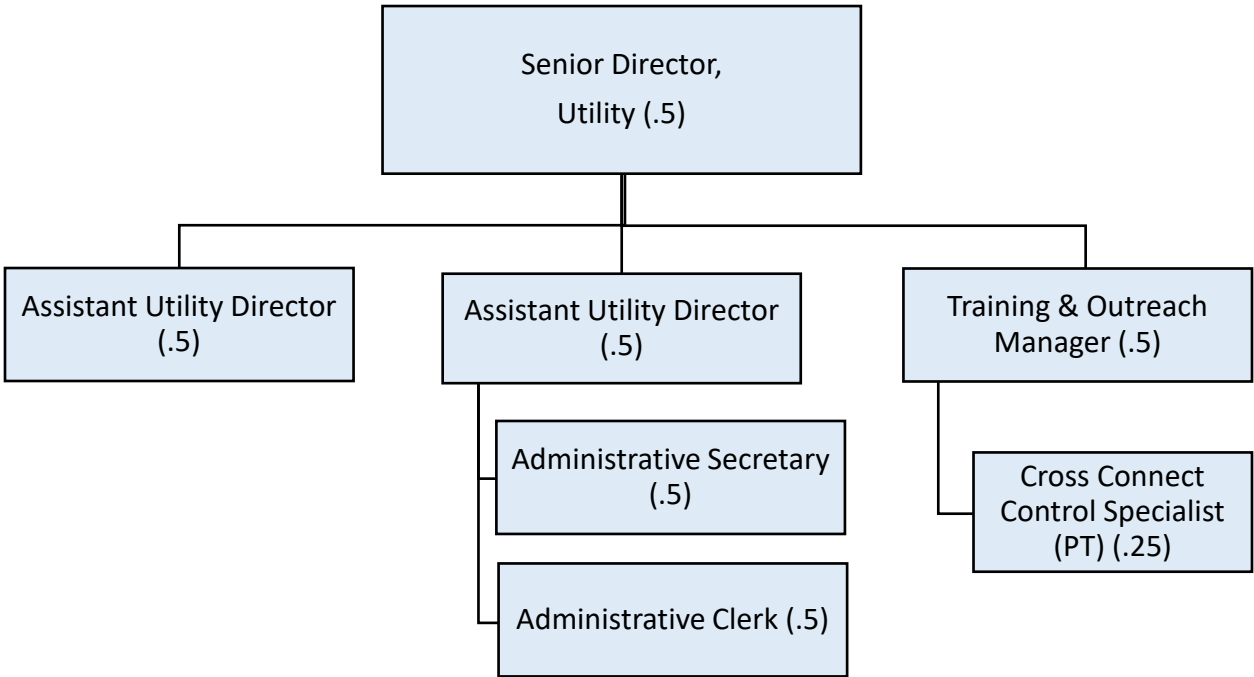


WATER ADMINISTRATION

Organization Overview: Provides utility administration support to the City Management and transparency to the water customers.

Major Programs/Functions:

- Provide needed resources, support and overall directives of the utility departments for ensuring public water operations maintain compliance with local, state and federal rules and regulations for the city’s public water system.
- Communicate water related policies and procedures, public outreach programs, coordinating and planning water system rehabilitation and system improvement programs.
- Plan for future water supply implementation strategies to meet the growing needs of the city water system are several of the key functions performed within this department.



WATER ADMINISTRATION

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	395,054	392,370	389,780	409,910
Supplies & Materials	4,003	5,269	5,269	5,144
Operating Expenses	133,912	74,993	75,046	130,223
Maintenance	946	1,150	1,275	0
Travel, Training, Etc	6,888	13,331	11,339	17,881
Utilities & Fuel	4,066	3,950	4,683	4,917
Capital	5,848	0	0	0
Debt Service	0	0	0	0
Sokoll	0	0	0	0
Total Expenditures	550,717	491,063	487,392	568,075

Water Utility Operational Measures	FY20 Actuals	FY21 Estimate	FY22 Target
Miles of water infrastructure inspected annually	10	10	10
Utility site Investigations done annually	38	38	38

Position	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Senior Director, Utility ¹⁰	0.50	0.50	0.50
Assistant Utility Director ¹⁰	0.50	0.50	0.50
Assistant Utility Director ¹⁰	0.50	0.50	0.50
Administrative Secretary ¹⁰	0.50	0.50	0.50
Administrative Clerk ¹⁰	0.50	0.50	0.50
Utilities Engineer ¹⁰	0.00	0.00	0.50
Training & Outreach Manager (Utilities) ¹⁰	0.50	0.50	0.50
Cross Connection Control Specialist (PT) ¹⁰	0.25	0.25	0.25
Total Water Administration	3.25	3.25	3.75

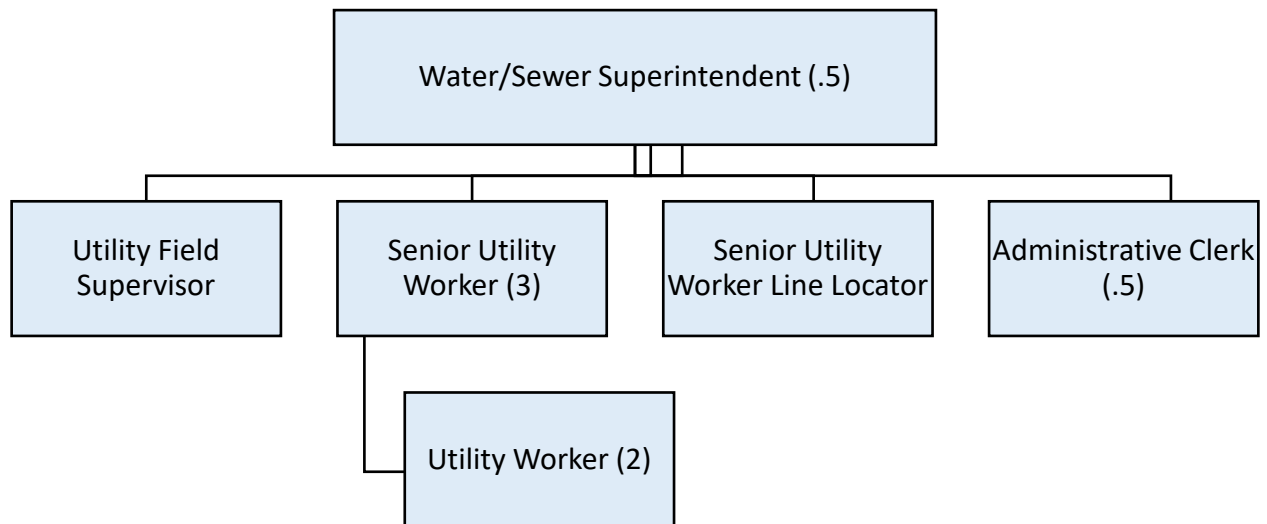
¹⁰ Positions are split w/ Wastewater Administration

WATER DISTRIBUTION

Organization Overview: Maintains the integrity and stability of the City's drinking water quality after it leaves the water treatment plants.

Major Programs/Functions: The staff manages:

- Operations and maintenance activities for the associated components such as:
 - water line,
 - valves,
 - fire hydrants,
 - storage tanks, etc.
- Maintenance of over 250 miles of public water system, and
- Supervises cross-connection and back-flow programs.



WATER DISTRIBUTION

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	598,212	619,940	571,080	579,040
Supplies & Materials	29,802	28,935	28,825	33,200
Operating Expenses	73,829	70,240	67,222	139,742
Maintenance	154,816	178,445	176,665	730,495
Travel, Training, Etc	4,680	9,460	7,460	9,560
Utilities & Fuel	34,252	40,091	22,936	24,686
Capital	1,085,372	0	3,000	213,894
Debt Service	0	0	0	0
Sokoll	0	0	0	0
Total Expenditures	1,980,963	947,111	877,188	1,730,617

Position	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Water/Sewer Superintendent ¹³	0.50	0.50	0.50
Utility Field Supervisor	1.00	1.00	1.00
GIS Field Technician (PT)	0.50	0.00	0.00
Senior Utility Worker	3.00	3.00	3.00
Senior Utility Worker Line Locator	1.00	1.00	1.00
Utility Worker	1.00	2.00	2.00
Administrative Clerk ¹³	0.00	0.50	0.50
Total Water Distribution	7.00	8.00	8.00

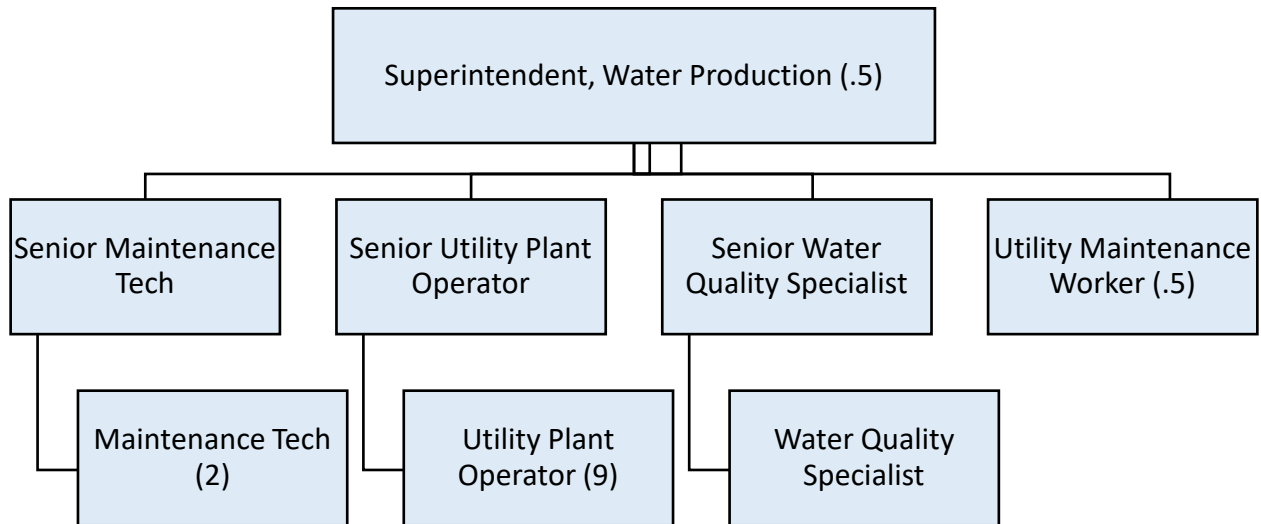
¹³ Positions split with Wastewater Collection

WATER PRODUCTION

Organization Overview: Provides water quality through optimized surface water treatment and production.

Major Programs/Functions:

- Raw water sources are pumped to the plant and water quality is regularly monitored,
- The water is pumped from the plant into the distribution system and various storage tanks within the city, and
- Staff develops and has oversight of state and federally mandated monitoring programs.



WATER PRODUCTION

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	916,591	1,032,906	948,378	1,064,480
Supplies & Materials	651,430	746,545	710,095	912,345
Operating Expenses	917,078	919,280	921,285	923,772
Maintenance	309,120	263,970	357,420	353,930
Travel, Training, Etc	9,629	12,770	12,165	14,670
Utilities & Fuel	688,767	712,930	690,116	714,969
Capital	1,034,786	222,500	245,010	341,600
Debt Service	0	0	0	0
Sokoll	0	0	0	0
Total Expenditures	4,527,401	3,910,901	3,884,469	4,325,766

Position	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Superintendent, Water Production ¹¹	0.50	0.50	0.50
Senior Maintenance Technician	1.00	1.00	1.00
Maintenance Technician	2.00	2.00	2.00
Senior Utility Plant Operator	1.00	1.00	1.00
Utility Plant Operator	9.00	9.00	9.00
Senior Water Quality Specialist	0.00	0.00	1.00
Water Quality Specialist	1.00	1.00	1.00
Utility Maintenance Worker ¹²	1.00	1.00	0.50
Total Water Production	15.50	15.50	16.00

¹¹ Position is split with Sokoll Water Treatment Plant

¹² Position is split with Wastewater Treatment

WATER NON DEPARTMENTAL

Organization Overview: Non-departmental accounts record expenditures, within a given fund, that are not associated with a specific department. Typical uses for non-departmental allocations include debt service, City contributions, professional services and various other occasional special projects.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	411,680	439,370	439,370	479,000
Maintenance	0	0	0	0
Travel, Training, Etc	0	0	0	0
Utilities & Fuel	0	0	0	0
Capital	0	0	0	0
Debt Service	2,076,380	2,578,479	2,539,989	3,274,237
Sokoll	1,432,532	1,380,975	1,380,975	1,382,625
Total Expenditures	3,920,592	4,398,824	4,360,334	5,135,862

Note: There are no authorized City personnel for this department.





OTHER FUNDS

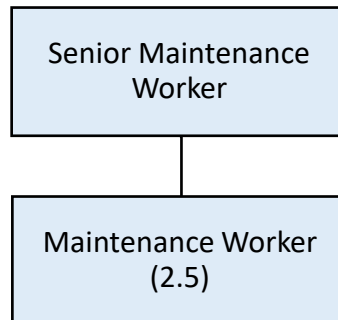
CEMETERY

Organization Overview: The City of Waxahachie Cemetery is approximately 30 acres and contains about 11,000 graves.

Major Programs/Functions: The Cemetery department perform day to day operations and maintenance of the cemetery grounds. The maintenance includes:

- mowing,
- edging,
- tree trimming,
- headstone repair and
- gravesite cleanup.

The staff will also help locate burial sites for the grave digging service company.



CEMETERY

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Service Total	147,447	163,210	145,550	173,360
Supplies & Materials Total	3,685	4,300	4,561	5,750
Operating Expenses Total	6,276	3,130	5,000	4,916
Maintenance Total	5,891	15,800	15,875	10,600
Travel, Training, Etc. Total	0	0	0	0
Utilities & Fuel Total	2,821	4,260	3,801	5,226
Capital Total	25,147	208,000	353,336	0
Total Expenditures	191,269	398,700	528,123	199,852

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
Frequency mowed (2 weeks)	60%	75%	90%
Headstone repaired	5	3	5
Number of burials	120	100	120
Number of Cremation internments	10	8	12
Number of plots sold	110	120	140

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Senior Maintenance Worker	0.00	1.00	1.00
Maintenance Worker	3.00	2.00	2.00
Seasonal Maintenance Worker (PT)	0.50	0.50	0.50
Total Cemetery Fund	3.50	3.50	3.50

CIVIC CENTER

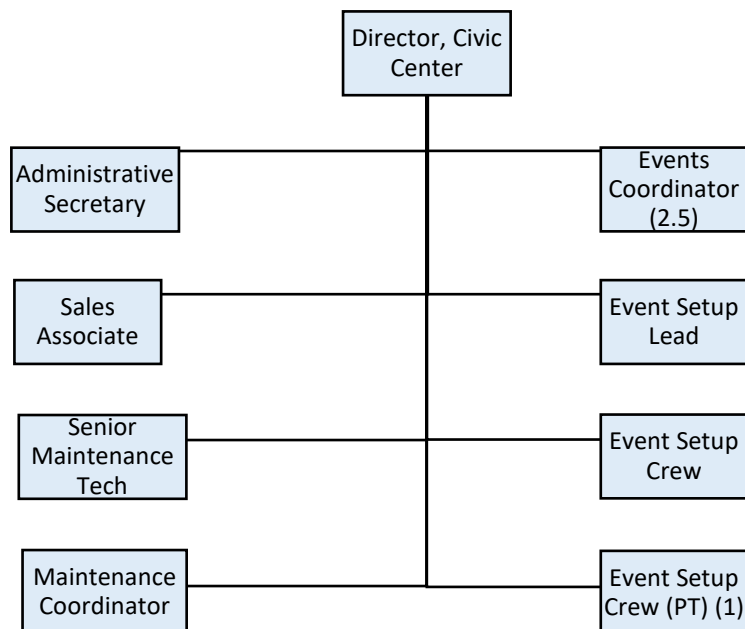
Organization Overview: The Civic Center is a premier multi-event sixty thousand square foot facility that provides services for corporate meetings, private events, conventions, trade shows, expos and many local area sponsored school events, within the direction and guidance of the Waxahachie Community Development Board. The Civic Center is responsible for providing a clean, comfortable and safe facility at a reasonable rate.

Major Programs/Functions: The services provided by the staff include:

- Custom floor plan designs
- Vendor coordination
- Ensuring the clients adhere to all rules, regulations and guidelines to produce a successful event.

The Waxahachie Civic Center is operational over 350 days each year and plays host to some of the communities biggest events including:

- Premier Gun Shows
- Ellis County Ducks Unlimited
- Waxahachie Jr. Service League Christmas Market
- Annual Daddy/Daughter Dance.



CIVIC CENTER

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Service Total	649,316	696,136	679,696	724,876
Supplies & Materials Total	37,266	51,120	56,843	49,920
Operating Expenses Total	136,352	176,060	173,306	181,196
Maintenance Total	122,754	109,220	109,220	394,520
Travel, Training, Etc. Total	1,612	12,360	12,315	2,760
Utilities & Fuel Total	164,625	182,390	170,817	171,677
Capital Total	91,064	0	0	0
Debt Service Total	0	0	0	0
Total Expenditures	1,202,990	1,227,286	1,202,197	1,524,949

Operational Measures	FY20 Actuals	FY21 Estimate	FY22 Target
% of repeat rentals (total rentals)	43.0%	43.0%	48.0%
Event rental attendance (all events)	48,090	48,090	57,708
Total number of events	403	403	564

Position	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Director, Civic Center	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Sales Associate	1.00	1.00	1.00
Event Coordinator	1.00	2.00	2.00
Event Coordinator (PT)	1.00	0.50	0.50
Senior Maintenance Technician	1.00	1.00	1.00
Maintenance Coordinator	1.00	1.00	1.00
Event Setup Lead	1.00	1.00	1.00
Event Setup Crew	1.00	1.00	1.00
Event Setup Crew (PT)	0.00	1.00	1.00
Total Civic Center	9.00	10.50	10.50

CIVIC CENTER NON DEPARTMENTAL

Organization Overview: Non departmental accounts record expenditures, within a given fund, that are not associated with a specific department. Typical uses for non departmental allocations include debt service, City contributions, professional services and various other occasional special projects.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Service Total	0	0	0	0
Supplies & Materials Total	0	0	0	0
Operating Expenses Total	21,444	11,310	42,546	12,775
Maintenance Total	0	0	0	0
Travel, Training, Etc. Total	0	0	0	0
Utilities & Fuel Total	0	0	0	0
Capital Total	40,718	0	1,043,300	0
Debt Service Total	1,733,000	1,730,885	1,740,504	1,743,771
Total Expenditures	1,795,162	1,742,195	2,826,350	1,756,546
Transfers Out	105,314	75,480	61,900	65,800
Total Expenditures & Transfers Out	1,900,477	1,817,675	2,888,250	1,822,346

There are no authorized personnel for this department.

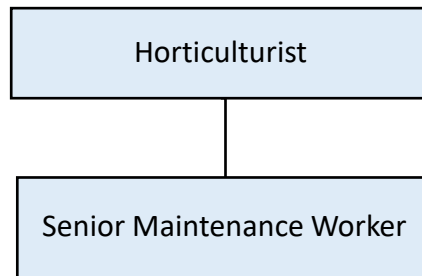


COMMUNITY BEAUTIFICATION

Organization Overview: The purpose is to oversee specific beautification projects within the City as prioritized and funded by the controlling boards. These specific landscaping and beautification projects are deemed to create, enhance, and preserve Waxahachie's sense of place and its natural and built environment.

Major Programs/Functions: Activities include:

- Landscaping along medians, Civic Center, Downtown,
- Special event displays in multiple City locations,
- Creative displays throughout the City
- Store displays, plants and other items to be used for these activities and
- Provide direction on future activities/displays that enhance the aesthetics of the City as perceived by citizens and visitors



COMMUNITY BEAUTIFICATION

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Service Total	127,896	141,360	141,770	150,860
Supplies & Materials Total	33,741	53,200	48,858	26,900
Operating Expenses Total	203,619	179,745	216,856	198,852
Maintenance Total	132,504	121,950	136,750	144,625
Travel, Training, Etc. Total	420	210	195	210
Utilities & Fuel Total	5,368	3,542	7,086	7,432
Capital Total	0	0	0	7,000
Debt Service Total	0	0	0	0
Total Expenditures	503,547	500,007	551,515	535,879

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
Annual color change outs per year	92	104	108
Number of medians maintained annually	108	120	144
Number of planters maintained	125	137	140

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Horticulturist	1.00	1.00	1.00
Senior Maintenance Worker	0.00	1.00	1.00
Total Community Beautification	1.00	2.00	2.00

CONTRACTED REFUSE SERVICE

Organization Overview: The Building and Community Service Department is the liaison between the City and Progressive Waste Solutions. Progressive Waste Solutions provides solid waste collection twice per week and recycling one time per week for residential customers.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Service Total	0	0	0	0
Supplies & Materials Total	0	0	0	0
Operating Expenses Total	14,861	11,100	41,100	71,600
Maintenance Total	0	0	0	0
Travel, Training, Etc. Total	0	0	0	0
Utilities & Fuel Total	1,086,894	1,171,700	1,171,700	1,075,000
Capital Total	0	0	0	0
Debt Service Total	0	0	0	0
Total Expenditures	1,101,755	1,182,800	1,212,800	1,146,600



CONVENIENCE STATION

Organization Overview: The purpose of the Convenience Station is under Building and Community Services department and provides the City's residents a location to dispose of solid waste that cannot be collected by the curbside or alley service.

Major Programs/Functions: Service fees are charged:

- For the handling, compaction, disposal, or otherwise processing of refuse per cubic yard. This includes bulky items (furniture), and miscellaneous household trash.
- Tire recycling is at a different rate for rimless, with rim or truck tires.
- Yard waste including grass, leaves and limbs are free of charge.
- Mulch is also available to residents.

Equipment Operator

Maintenance Worker

Transfer Station Attendant

CONVENIENCE STATION

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Service Total	126,724	160,578	153,250	173,260
Supplies & Materials Total	3,728	3,800	4,045	3,800
Operating Expenses Total	53,363	97,495	96,454	98,180
Maintenance Total	14,476	7,700	10,500	7,700
Travel, Training, Etc. Total	0	50	50	50
Utilities & Fuel Total	73,079	77,574	80,030	84,070
Capital Total	10,125	23,000	17,000	0
Debt Service Total	0	0	0	0
Total Expenditures	281,494	370,197	361,329	367,060

<u>Operational Measures</u>	FY20 Actuals	FY21 Estimate	FY22 Target
Convenience Station			
Total number of customers served	12,550	13,250	14,350
Total volume of general refuse and construction waste (cubic yards)	14,250	15,000	18,000
Total volume of non-resident yard waste (cubic yards)	14,250	15,000	17,500
Total volume of resident yard waste (cubic yards)	26,600	28,000	35,000

<u>Position</u>	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Equipment Operator	1.00	1.00	1.00
Maintenance Worker	0.00	0.00	1.00
Transfer Station Attendant	1.00	1.00	1.00
Total Convenience Station	2.00	2.00	3.00

CONVENTION & VISITORS BUREAU

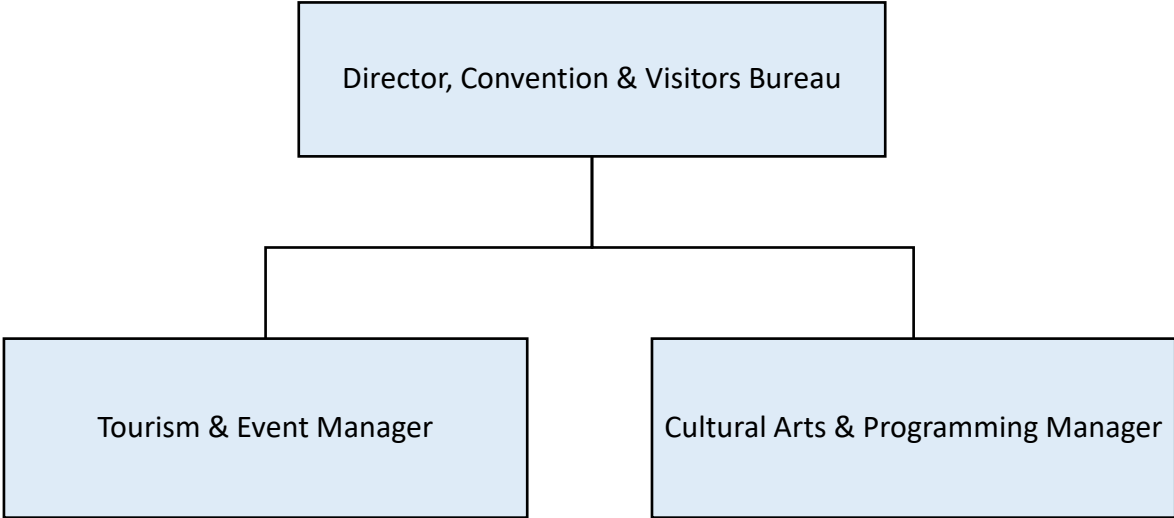
Organization Overview: The Convention & Visitors Bureau is a destination marketing organization under the auspices of the City funded by the Hotel/Motel Occupancy Tax. The primary goal of this program is to increase the occupancy for the City’s hotel partners and to increase tourism spending in the City.

Major Programs/Functions: The bureau markets Waxahachie as a year-round destination for business, sports and leisure travelers, serves as an important informational resource to Waxahachie’s visitors and a collaborative resource for events.

The CVB utilizes traditional advertising and promotions to market the Waxahachie statewide and beyond including print, outdoor, television and radio. The department also utilizes a variety of digital platforms for content marketing including their owned social media channels (Facebook, Instagram, Twitter, YouTube, Blog and Email Marketing).

City produced and supported events include:

- Railyard Park Year-Round Events Calendar
- Crossroads of Texas Film & Music Festival
- Cinco de Mayo Festival
- Gingerbread Trail Home Tour
- Crape Myrtle Festival
- C10s Truck Show & Party on the Square
- Texas Motorplex Fall Nationals
- Texas Country Reporter Festival
- Bethlehem Revisited
- Christmas Tour of Homes



CONVENTION & VISITORS BUREAU

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / YE ESTIMATE FY2021	BUDGET FY2022
Personnel Service Total	291,535	300,800	301,163	317,350
Supplies & Materials Total	3,308	5,200	5,200	5,200
Operating Expenses Total	276,858	287,420	284,307	289,927
Maintenance Total	0	0	0	0
Travel, Training, Etc. Total	5,616	8,447	11,404	18,247
Utilities & Fuel Total	1,780	1,790	1,788	1,877
Capital Total	0	10,000	0	10,000
Total Expenditures	579,096	613,657	603,862	642,601

<u>Operational Measures</u>	FY20 Actuals	FY21 Estimate	FY22 Target
Annual Visitor Center visitation	6,600	6,600	10,000
Average Hotel Occupancy rate	70.7%	70.7%	73.7%
Number of City produced & supported events (CVB & Railyard Park)	40	40	100
Total reach from social media postings	260,110	260,110	312,000
Total Website user sessions	85,000	85,000	90,000

<u>Position</u>	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Director, Convention & Visitors Bureau	1.00	1.00	1.00
Tourism & Event Manager	1.00	1.00	1.00
Cultural Arts & Programming Manager	1.00	1.00	1.00
Total Convention & Visitors Bureau	3.00	3.00	3.00

CONVENTION & VISITORS BUREAU NON DEPARTMENTAL

Organization Overview: Non-departmental accounts record expenditures, within a given fund, that are not associated with a specific department. Typical uses for non-departmental allocations include debt service, City contributions, professional services and various other occasional special projects.

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / YE ESTIMATE FY2021	BUDGET FY2022
Personnel Service Total	0	0	0	0
Supplies & Materials Total	0	0	0	0
Operating Expenses Total	165,298	179,400	210,030	202,500
Maintenance Total	0	0	0	0
Travel, Training, Etc. Total	0	0	0	0
Utilities & Fuel Total	0	0	0	0
Capital Total	0	0	0	0
Total Expenditures	165,298	179,400	210,030	202,500
Transfers Out	10,000	10,000	10,000	15,000
Total Expenditures & Transfers Out	175,298	189,400	220,030	217,500

There are no authorized personnel for this department.



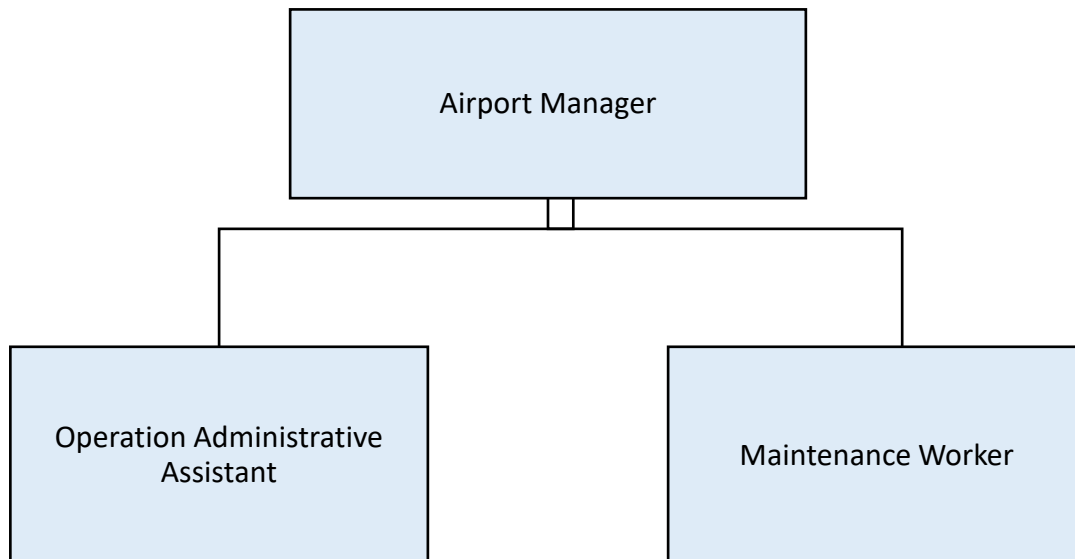
MID-WAY AIRPORT

Organization Overview: Mid-Way Regional Airport is a joint venture which began in 1990 between the cities of Midlothian and Waxahachie with the purpose of meeting the regional aviation needs of both communities. Both cities appoint members to a board of directors to oversee the various aeronautical activities as well as the management of the on-site airport facilities.

Major Programs/Functions: This department provides for:

- Routine maintenance and upkeep of the two Waxahachie-owned corporate hangars,
- General supervision of the airport operations in conjunction with the third party vendor onsite,
- And the request of and administration of FAA & State of Texas Aviation grants dealing with the operation of the airport complex.

Note: As of FY2022, Airport operations are fully self-funded and will not have a contribution from either city.



MID-WAY AIRPORT

Expenditures by Category	2020	ORIGINAL BUDGET 2021	REVISED / Y E ESTIMATE 2021	BUDGET 2022
Expenditures				
Personnel Services	278,296	255,620	255,620	273,980
Supplies & Materials	8,250	8,250	8,250	5,050
Operating Expenses	113,109	113,109	113,109	124,490
Maintenance	49,408	49,408	49,408	45,903
Travel, Training, Etc.	2,140	2,140	2,140	4,140
Utilities & Fuel	30,686	30,686	30,686	36,649
Capital	49,212	49,212	49,212	0
Total Expenditures	531,101	508,425	508,425	490,212

<u>Operational Measures</u>	<u>FY20 Actuals</u>	<u>FY21 Estimate</u>	<u>FY22 Target</u>
# of inspections (annual)	12	24	24
% of hangar occupancy by aircraft	100%	100%	100%
Aircraft based at facility	101	102	107
Annual Operations Count (take offs and landings)	50,533	60,000	65,000
Fuel flowage/gallons sold each year by vendor	130,000	140,000	150,000

<u>Position</u>	<u>FY 2020 Budget FTE</u>	<u>FY 2021 Budget FTE</u>	<u>FY 2022 Budget FTE</u>
Airport Manager	0.00	1.00	1.00
Operation Administrative Assistant	1.00	1.00	1.00
Maintenance Worker	1.00	1.00	1.00
Total Mid-way Airport	2.00	3.00	3.00

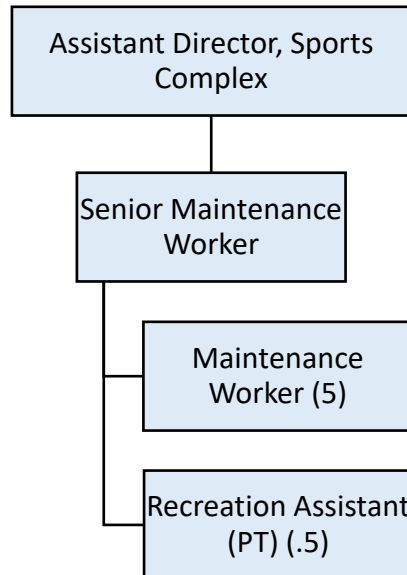
SPORTS COMPLEX

Organization Overview: The Sports Complex is a 100 acre recreation venue providing safe and attractive recreational opportunities. The complex provides a variety of programs that are a source of recreational pleasure and an opportunity for healthy activity. The complex also serves as an important driver of local economic development.

Major Programs/Functions: Many events are hosted by the complex, which bring hundreds of visitors to the City each year, including:

- Adult Softball Leagues
- Adult Volleyball Leagues
- Youth Fast Pitch Softball Leagues
- Youth Soccer Leagues
- Youth Flag Football Leagues
- Youth Baseball Leagues
- National, State and Invitational softball, baseball, and soccer tournaments

A leisurely hike and bike trails and scenic water venue are services and amenities available to the City's citizens.



SPORTS COMPLEX

Expenditures by Category	ACTUAL FY2020	ORIGINAL BUDGET FY2021	REVISED / Y E ESTIMATE FY2021	BUDGET FY2022
Personnel Service Total	500,523	545,030	542,520	558,650
Supplies & Materials Total	55,570	69,000	93,565	84,000
Operating Expenses Total	143,500	114,110	119,321	121,630
Maintenance Total	144,868	147,500	147,510	298,000
Travel, Training, Etc. Total	4,337	8,500	6,500	8,500
Utilities & Fuel Total	260,706	289,790	239,705	247,898
Capital Total	948,106	400,000	483,960	703,100
Debt Service Total	0	0	0	0
Total Expenditures	2,057,610	1,573,930	1,633,081	2,021,778

<u>Operational Measures</u>	FY20 Actuals	FY21 Estimate	FY22 Target
Recreational leagues supported	13	23	25
Total sport fields chalked and marked	540	894	894
Tournaments supported	21	56	65
Tournaments participants	588	1,568	1,600

<u>Position</u>	FY 2020 Budget FTE	FY 2021 Budget FTE	FY 2022 Budget FTE
Assistant Director, Sports Complex	1.00	1.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00
Maintenance Worker	5.00	5.00	5.00
Recreation Assistant (PT)	0.50	0.50	0.50
Total Sports Complex	7.50	7.50	7.50



CAPITAL PROGRAM

CAPITAL PROGRAM

Overview

The Capital Program describes the City's large multi-year projects which provide new or improved City infrastructure. The Capital Program is comprised of parks; street, sidewalks and drainage; and municipal facilities projects. Capital expenditures (expenditures for assets that exceed \$20,000 and have a useful life of greater than one year) are classified into two categories. The first category consists of routine capital expenditures included within departmental operating budgets. The second category is comprised of major capital improvements funded through debt issuances and operating funds.

Routine Capital Expenditures - Funded through Operating Budgets

Routine capital expenditures are included in departmental operating budgets to fund the purchase of new assets or the replacement/upgrade of existing assets. This category can include purchases of vehicles, equipment, machinery, information technology hardware & software, office equipment, furniture, building renovation and construction, and rehabilitation of minor water/wastewater lines. With a few exceptions, most routine capital expenditures are fiscal-year based with the budget appropriations expiring on the last day of the fiscal year. Any unspent capital funds are returned to the fund's unreserved fund balance.

Capital Improvement Program (CIP)

The Capital Improvement Program funds large capital projects with proceeds from bond issuances, operating funds and water and waste water impact fees. A list of projects that are currently funded and underway is presented later in this section. Debt service payments for capital projects can be found in the Debt Service Funds section of this document. Annual debt service payments for General Fund type projects are paid from revenues generated through ad valorem taxes and other applicable resources while debt service payments for water and wastewater capital improvements are paid through user fees received in the Water and Waste Water funds.

Strategic Planning for Capital Projects

As part of the budget process, the City actively maintains, reviews and updates a multi-year Capital Improvement Program. This planning process was initiated to identify and plan for future capital improvements needed throughout the City. As part of the review process, potential capital projects are carefully considered annually by City Staff, City Management, and City Council. The timing and viability of each project considers current resources, availability of future revenues, growth of the City, projected property values and tax rates, water and sewer rates, and City capacity to deliver projects in a timely manner.

Operating & Maintenance Impact

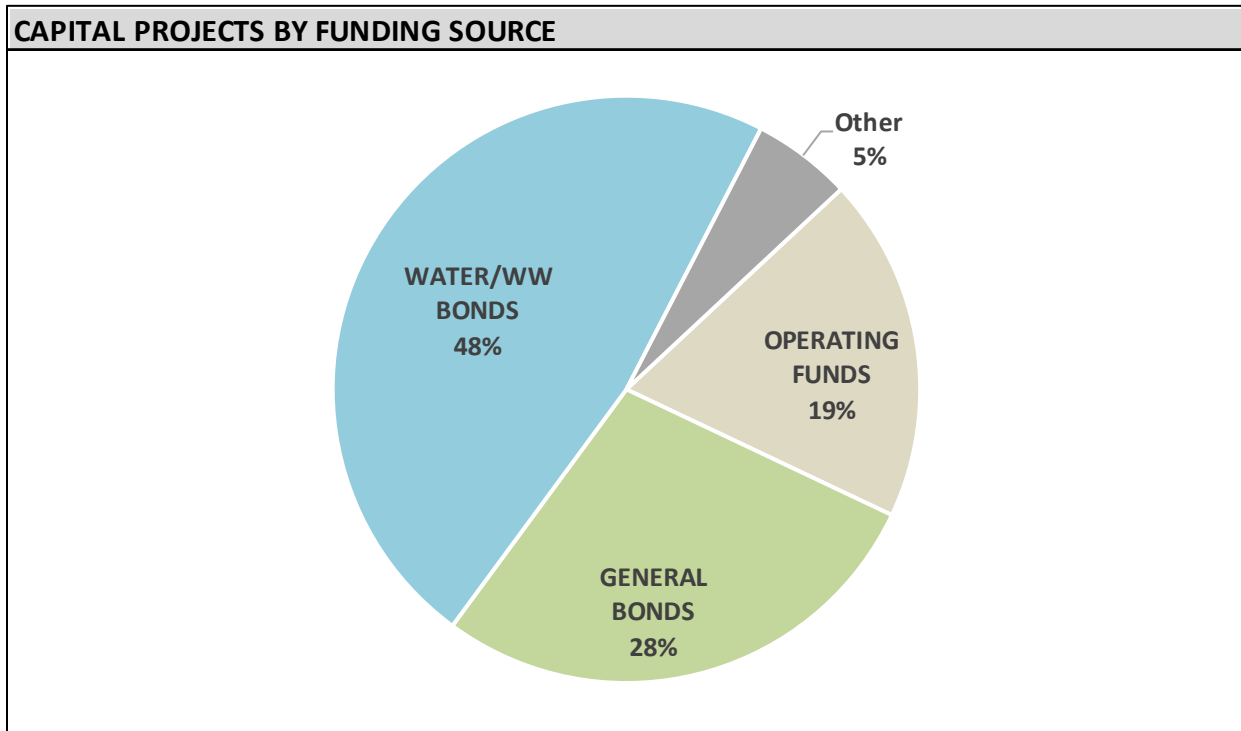
The operating and maintenance of capital projects is reviewed and evaluated as part of the City's annual budget development process. Depending on the project, operating and maintenance costs are budgeted in the corresponding operating fund for the purpose of providing operating and/or maintenance services. Operating and maintenance costs for recently completed projects, or projects scheduled to be completed in the upcoming fiscal year, are included in the Fiscal Year 2022 Budget. The cost to maintain the majority of completed projects are absorbed through current operating budgets, allocated to other areas if

efficiencies result from the capital project, or minimally adjusted. The Fiscal Year 2022 Budget includes increases in various line items as a result of the completion or anticipated completion of the following projects:

- The completion of the new Fire Station and Engine 4 will provide for more coverage of the City's growing population. The FY 2022 Budget includes three new firefighters to complete the final phase of staffing for Engine 4 - \$288,271.
- The budget includes additional janitorial and building supplies for recently completed public restrooms in city parks and the anticipated completion of Penn Park Pool - \$7,000.

CAPITAL PROJECTS BY FUNDING SOURCE

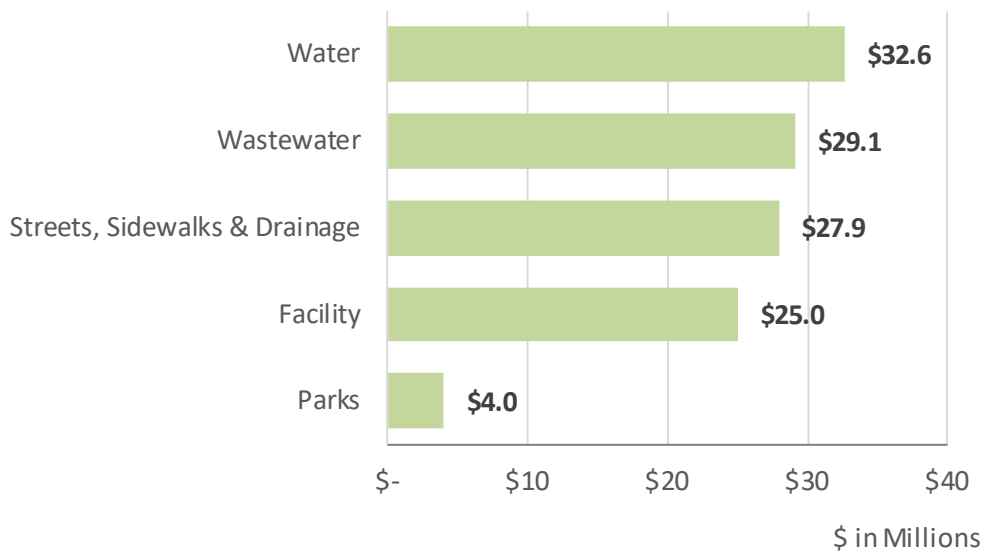
FUNDING SOURCE	PRIOR YEARS	FY 2021	FY 2022	TOTAL
Water Bonds	9,477,994	12,432,605	0	21,910,599
Wastewater Bonds	22,367,074	12,052,596	0	34,419,670
Streets Bonds	13,419,891	4,141,978	0	17,561,869
Parks Bonds	0	1,500,000	0	1,500,000
Fire Bonds	0	6,712,000	0	6,712,000
Facility Bonds	0	7,500,000	0	7,500,000
Water Utility Fund	536,651	0	645,500	1,182,151
Wastewater Utility Fund	709,074	0	0	709,074
General Fund	2,836,872	6,750,005	9,278,360	18,865,237
WCDC Fund	0	724,828	1,043,560	1,768,388
Streets Capital Fund	1,075,160	1,475,390	0	2,550,550
Parks Dedication Fees	452,800	0	0	452,800
Water Impact Fees	2,072,776	0	0	2,072,776
Wastewater Impact Fees	1,414,198	0	0	1,414,198
	54,362,490	53,289,402	10,967,420	118,619,312



CAPITAL PROJECTS BY CATEGORY

PROJECT CATEGORY	PRIOR YEARS	FY 2021	FY 2022	Total
Parks	650,181	2,571,028	760,000	3,981,209
Facility	0	17,426,645	7,568,560	24,995,205
Streets, Sidewalks & Drainage	17,134,542	8,806,528	1,993,360	27,934,430
Wastewater	20,823,312	8,272,596	0	29,095,908
Water	15,754,455	16,212,605	645,500	32,612,560
	54,362,490	53,289,402	10,967,420	118,619,312

CAPITAL PROJECT BY CATEGORY



CAPITAL PROJECTS SUMMARY

		Prior Years	FY 2021	FY 2022	Future Years	Total
Facility						
New04	Fire Engine 4	0	949,000	0	0	949,000
405	Fire Station 4	0	5,768,000	0	0	5,768,000
New05	New Development & Building Services A	0	9,236,645	7,000,000	0	16,236,645
New27	Restroom/Dressing Room Renovation at	0	0	283,560	0	283,560
New31	Streets Bay for Heavy Equipment	0	0	185,000	0	185,000
New30	Streets Building Renovation	0	0	100,000	0	100,000
404	West End Demolition Project	0	1,473,000	0	0	1,473,000
Total Facility		0	17,426,645	7,568,560	0	24,995,205
Parks						
398	Chapman & Lions Park Restrooms	52,800	346,200	0	0	399,000
401	Dog Park & Parking Improvements	0	724,828	0	0	724,828
New03	Park Improvements	0	1,500,000	0	0	1,500,000
390	Penn Park Renovations PH 4	597,381	0	0	0	597,381
New25	Resurface Running Track at Sports Compl	0	0	150,000	0	150,000
New24	Synthetic Turf at Sports Complex	0	0	530,000	0	530,000
New26	Wrought Iron Fence at Sports Complex	0	0	80,000	0	80,000
Total Parks		650,181	2,571,028	760,000	0	3,981,209
Streets, Sidewalks & Drainage						
360	2019 Asphalt Street Rehab Program	1,716,779	0	0	0	1,716,779
385	2020 Asphalt Street Rehab Program	742,393	0	0	0	742,393
406	2021 Asphalt Street Rehab Program	0	938,500	0	0	938,500
New02	Chiles	0	402,113	0	0	402,113
372	College Street Tunnel Bypass	2,463,197	0	0	0	2,463,197
338	Colonial Acres Reconstruction	2,184,732	0	0	0	2,184,732
403	Creek Stabilization on Wax Creek at S. Ro		1,475,390	0	0	1,475,390
350	Cumberland Rd Reconstruction	1,686,443	0	0	0	1,686,443
379	Drainage Improvements - S. College & BN	22,000	0	0	0	22,000
322	E University Ave Reconstruction	2,943,266	0	0	0	2,943,266
New32	Erosion Control for Rogers St. Pedestrian	0	0	120,000	0	120,000
392	Graham Street Imp-MLK to Peters	543,535	3,239,865	0	0	3,783,400

CAPITAL PROJECTS SUMMARY

		Prior Years	FY 2021	FY 2022	Future Years	Total
351	Kaufman St Reconstruction	1,470,916	0	0	0	1,470,916
389	Monticello Drive Reconst PH 1	32,000	1,789,260	0	0	1,821,260
407	Monticello Drive Reconst PH 2	0		1,873,360	0	1,873,360
363	Northgate Dr - Paving/Drainage Reconstr	276,756	0	0	0	276,756
382	Royal Street Reconstruction	1,073,417	0	0	0	1,073,417
409	Sidewalk Program	0	461,400	0	0	461,400
352	Street Recon-Clift, Flat, Madison	1,979,108	0	0	0	1,979,108
New01	University	0	500,000	0	0	500,000
Total Streets, Sidewalks & Drainage		17,134,542	8,806,528	1,993,360	0	27,934,430

Wastewater

New23	Bauder St	0	44,460	0	0	44,460
New20	Grove Creek Parallel Gravity Trunk Sewer	0	4,147,435	0	0	4,147,435
395	Grove Creek Parallel Gravity Trunk Sewer	720,067	0	0	0	720,067
400	Katy Trunk Sewer & SW Interceptor Reha	1,740,830	0	0	0	1,740,830
New18	Lower Mustang Creek Lift Station Expansi	0	292,000	0	0	292,000
332	Lower Mustang Creek Parallel Force Mai	2,772,783	3,000	0	0	2,775,783
New21	Perry Street & Alley Sewers	0	90,288	0	0	90,288
378	Redzone Project (UTA)	135,400	0	0	0	135,400
New22	South Rogers St & Alley Sewers	0	61,560	0	0	61,560
New19	Southwest Trunk Sewer Rehabilitation Ph	0	1,028,160	0	0	1,028,160
370	Wastewater Flow Monitoring	249,191	0	0	0	249,191
334	Wastewater Treatment Plant Improveme	15,046,541	0	0	0	15,046,541
381	Wyatt & Hill St Sanitary Sewer Rehab	158,500	0	0	0	158,500
New17	Wyatt Street & Hill Street Branch	0	2,605,693	0	0	2,605,693
Total Wastewater		20,823,312	8,272,596	0	0	29,095,908

Water

291	2015 Water Distribution System Imp - PT	2,012,921	0	0	0	2,012,921
410	Advanced Metering Infrastructure (AMI)	0	9,450,000	0	0	9,450,000
364	BNSF Railroad 18" Water Line Phase I & II	2,099,361	0	0	0	2,099,361
365	Distribution Line-Lofland/Ovilla Rd. Loop	3,255,570	0	0	0	3,255,570
New14	East Ross Street (Engineering)	0	105,984	0	0	105,984
New11	Howard Rd SWTP Alum Bulk Storage Tan	0	858,120	0	0	858,120

CAPITAL PROJECTS SUMMARY

	Prior Years	FY 2021	FY 2022	Future Years	Total
New09 Howard Rd SWTP Tank Replacement	0	204,240	0	0	204,240
345 Howard Rd SWTP-High Svc Electrical Imp	4,478,700	0	0	0	4,478,700
353 Howard Rd Water Treatment Plant Mast	226,830	0	0	0	226,830
399 Howard Rd WTP High Service Pump No. 5	1,400,000	0	0	0	1,400,000
New10 IH 35 Water Main Loftland to Butcher	0	352,913	0	0	352,913
New06 Lake Bardwell Channel Dredging	0	1,080,000	0	0	1,080,000
384 Lake Bardwell Raw Water Intake Minor C	101,253	0	0	0	101,253
388 Lake Waxahachie Pump Sta No. 2 Control	91,818	1,014,954	0	0	1,106,772
New07 Lake Waxahachie Pump Station No. 2: El	0	1,015,200	0	0	1,015,200
New08 MLK Water Main Rehab	0	1,200,000	0	0	1,200,000
New15 Oldham Ave (Engineering)	0	21,114	0	0	21,114
387 Oversized Part-SaddlebrookEstates Wate	100,710	0	0	0	100,710
New13 Perry Street (Engineering)	0	91,080	0	0	91,080
New29 Recycle Pump Station Control Improvem	0	0	175,500	0	175,500
New12 Replacement and Addition of Blower	0	819,000	0	0	819,000
New28 Replacement of 6" Waterline on Bryson	0	0	470,000	0	470,000
397 South Prong Dam Repairs - Engineers An	119,500	0	0	0	119,500
343 US 77 Water & Sanitary Sewer Relocatio	1,842,792	0	0	0	1,842,792
402 Water and Wastewater Adjustments Eval	25,000	0	0	0	25,000
Total Water	15,754,455	16,212,605	645,500	0	32,612,560

DEBT MANAGEMENT

OVERVIEW

The City issues debt for the purpose of financing long-term infrastructure capital improvements and short-term projects. Infrastructure includes those basic physical structures provided by government to support a community's basic human needs, economic activity, safety, and quality of life. Some of these projects have multiple sources of funding which include debt financing. The City issues certificates of obligation and are funded through property taxes, sales tax, water and sewer revenues.

Certificates of obligation are typically secured by a pledge of revenues and/or ad valorem taxes and are issued for programs that support the City's major infrastructure facilities, and to finance long-term capital improvements for proprietary enterprise and self-supporting operations. For example, certificates of obligation self-supporting debt provide the financing required for improvements to the City's Water Utility and are backed by the water and wastewater fee paid for by the City's water utility customers. The city can also issue general obligation bonds. A general obligation bond is a type of bond used by cities to finance major capital projects and can help the City manage growth and demand for services. General obligation bonds are backed by and repaid through the City's ad valorem property tax.

The long-term infrastructure financing process commences with the identification of major projects throughout the City to be financed with debt. These City-wide projects typically involve water and wastewater, health and public safety, major street improvements, construction and improvements to municipal facilities, as well as quality of life enhancements related to municipal parks. The process for any debt issuance begins with the budget process and planned improvements to be made during the ensuing fiscal years.

The City utilizes comprehensive financial analysis and modeling in the City's ad valorem Debt Management Plan, and incorporates numerous variables such as sensitivity to interest rates, changes in assessed values, current ad valorem tax collection rates, self-supporting debt, and fund balances. Strict adherence to conservative financial management has allowed the City to meet its financing needs while at the same time maintaining its strong credit ratings. The City was recently upgraded in the Summer of 2021 from "AA-" to "AA" by S&P Global Ratings, a Standard & Poor's Financial Services LLC business ("S&P"); and was affirmed Aa2 by Moody's Investors Service .

DEBT AUTHORIZATION

As of September 30, 2021, the City had \$212,325,000 in outstanding debt. This debt includes tax supported debt and certificates of obligation, as well as other types of debt supported by wastewater and water utility rates, and sales tax revenue. The following table breaks out the City's Outstanding Debt by major category as of September 30, 2021.

OUTSTANDING DEBT (As of September 30, 2021)	Outstanding Principal	FY 2022 Debt Service Payment
General (Ad Valorem - Tax Supported)	\$ 76,038,085	\$ 7,072,600
TIRFZ (Ad Valorem - Tax Supported)	1,537,347	157,301
WCDC (Sales Tax Self-Supporting)	20,273,463	1,742,143
Water Utility (Revenue Self-Supporting)	33,414,567	3,272,494
Wastewater Utility (Revenue Self-Supporting)	47,921,539	4,510,107
Sokoll (Joint Venture Revenue Self-Supporting))	33,140,000	2,765,250
Total	\$ 212,325,000	\$ 19,519,895

CERTIFICATES OF OBLIGATION – AD VALOREM TAX SUPPORTED

The City is authorized to issue certificates of obligation pursuant to the City Charter, applicable State laws, and ordinances adopted by the City Council. For the fiscal year ended September 30, 2021, the City had \$77,575,431 in property-tax supported certificates of obligation outstanding, which comprise 37% of the City's total outstanding debt.

CERTIFICATES OF OBLIGATION – SALES TAX SUPPORTED

For the fiscal year ended September 30, 2021, the City had \$20,273,464 in sales tax supported certificates of obligation outstanding, which comprise 10% of the City's total outstanding debt.

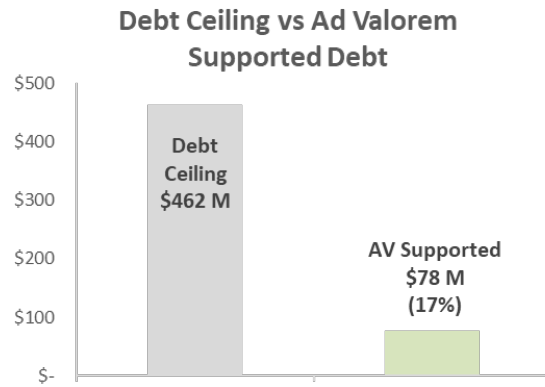
CERTIFICATES OF OBLIGATION – WATER AND SEWER REVENUE SUPPORTED

For the fiscal year ended September 30, 2021, the City had \$114,476,106 in certificates of obligation supported by water and sewer rates and fees, which comprise 54% of the City's total outstanding debt.

DEBT LIMITATIONS

The City Charter gives the City the ability to issue bonds and levy a tax to support the issuance, and contingent that all bonds are issued in conformity with the laws of the State of Texas. As a Home Rule Charter city, the City of Waxahachie is not limited by law in the amount of debt it may issue. Under Article XI, Section 5 of the State of Texas Constitution, the maximum tax rate for all purposes is \$2.50 per \$100 of assessed valuation. Within this \$2.50 maximum, there is no legal limit upon the amount of taxes which can be levied for debt service. The FY 2022 Budget includes a property tax debt service rate of \$0.1789, well under the state limit.

Texas Local Government Code limits the general obligation debt supported by ad valorem taxes for cities with a population over 750,000 to an amount not to exceed ten percent (10%) of the appraised value of property on the tax rolls of the City. Although the City of Waxahachie has not reached that population, applying the same limits to the City provide context for debt levels. The estimated total appraised valuation for the fiscal year 2022 is \$4.6 billion, which provides a debt ceiling of \$462 million under that scenario. As illustrated in the graph to the right, as of September 30, 2021, the City has utilized 17%, or \$78 million, of the debt ceiling for cities that would meet the population criteria.



LONG-TERM DEBT PLANNING

The City employs a comprehensive multi-year, long-term capital improvement planning program that is updated annually. Debt management is a major component of the financial planning model, which incorporates projected financing needs for infrastructure development that is consistent with the City's growth, while at the same time measuring and assessing the cost and timing of each debt issuance.



APPENDIX

ORDINANCE NO. 3289

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WAXAHACHIE, TEXAS, APPROVING REVISED BUDGET FIGURES FOR FISCAL YEAR 2020-2021, FUNDS APPROPRIATED FOR STREET MAINTENANCE AND PROFESSIONAL SERVICES WILL BE USED FOR THAT PURPOSE, EITHER BY ENCUMBRANCE OR BY TRANSFER TO CAPITAL PROJECT FUND FOR STREETS; APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND TERMINATING SEPTEMBER 30, 2022, AND MAKING APPROPRIATIONS FOR EACH DEPARTMENT; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Waxahachie, Texas (hereinafter referred to as the "City") has caused to be filed with the City Secretary a budget to cover all proposed expenditures of the government of the City for the fiscal year beginning October 1, 2021, and ending September 30, 2022, (hereinafter referred to as the "Budget"); and

WHEREAS, public notice of the public hearing on the proposed annual budget, stating the date, time, place and subject matter of said public hearing, was given as required by the Charter of the City of Waxahachie and the laws of the State of Texas; and

WHEREAS, such public hearing was held on August 31, 2021, prior approval of such date being hereby ratified and confirmed by the City Council, and all those wishing to speak on the Budget were heard; and

WHEREAS, the City Council has studied the Budget and listened to the comments of the taxpayers at the public hearing therefore and has determined that the Budget attached hereto is in the best interest of the City.

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

Section 1. That all of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

Section 2. That the revised budget figures, prepared and submitted by the City Manager for the 2020-2021 budget, be, and the same are hereby, in all things, approved and appropriated, and any necessary transfers between accounts and departments are hereby authorized, approved, and appropriated.

Section 3. That the Budget attached hereto and incorporated herein for all purposes is adopted for the Fiscal Year beginning October 1, 2021, and ending September 30, 2022; and there is hereby appropriated from the funds indicated such projects, operations, activities, purchases and other expenditures as proposed in the Budget.

Section 4. That the City Manager shall file or cause to be filed a true and correct copy of the approved Budget, along with this ordinance, with the City Secretary and in the office of the County Clerk of Ellis County, Texas, as required by State Law.

Section 5. That the distribution and division of the above-named appropriations are made at the departmental level in all budgeted funds for the payment of operating expenses and capital outlay as set out in the municipal budget.

Section 6. That at any time during the fiscal year, the City Manager may transfer part or all of any unencumbered appropriation balance among or between general classifications within a department. The City Manager shall report such transfer to the City Council by written message at the next regular council meeting following the transfer action. The City Manager may not authorize transfer of part of all of any unencumbered appropriation balance among or between departments or funds of the City. The City Manager may recommend such transfer to the City Council. The City Council may, at the recommendation of the City Manager or on its own volition, transfer part or all of any unencumbered appropriation balance from one department or fund to another department or fund by resolution.

Section 7. That any and all ordinances, resolutions, rules, regulations, policies or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of conflict herewith.

Section 8. That if any section, article, paragraph, sentence, clause, phrase or word in the Ordinance, or application thereto my person or circumstances is held invalid or unconstitutional by a Court of competent jurisdiction such holding shall not affect the validity of the remaining portions of the Ordinance; and the City Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

Section 9. That the necessity of adopting and approving a proposed budget for the next fiscal year as required by the laws of the State of Texas requires that this Ordinance shall take effect immediately from and after its passage, and it is accordingly so ordained.

PASSED, APPROVED AND ADOPTED on this the 7th day of September, 2021.



Dee Barnes
MAYOR

ATTEST:

Amber Villarreal
City Secretary

**CITY OF WAXAHACHIE
EXPENDITURES BY DEPARTMENT**

GENERAL FUND	ORIGINAL BUDGET FY2021	RVSD/ YE ESTIMATE FY2021	PRPOSED BUDGET FY2022
Total Revenues & Transfers In	45,479,165	52,824,951	52,757,490
Expenditures			
General Administration	1,600,128	1,555,181	1,715,179
Finance	1,308,480	1,309,605	1,310,557
City Attorney	115,000	145,000	145,000
General Items	3,152,769	3,598,278	7,284,951
Facility Maintenance	348,480	349,449	473,641
Human Resources	598,895	599,737	753,569
Information Technology	819,300	784,350	811,435
Economic Development	1,502,155	1,453,860	1,645,195
Downtown Development	252,812	246,812	278,697
Planning	888,480	877,124	788,978
Airport Operations	15,343	15,343	0
Police Department	11,289,689	11,173,496	12,399,519
Emergency Management	334,997	408,681	301,147
Fire Department	9,265,158	9,679,176	9,559,176
Building Services	935,460	1,173,995	1,251,574
Municipal Court	351,950	352,084	358,523
City Marshall	197,780	148,852	204,817
Street Department	6,044,185	6,287,769	6,617,210
Central Garage	298,322	299,804	320,923
Engineering	885,285	879,352	1,346,106
City Engineer	0	0	0
Community Services	389,805	361,722	399,914
Animal Control	248,790	242,342	321,997
Parks & Recreation	2,417,870	2,416,912	2,259,023
Chautauqua Auditorium	22,212	23,880	50,175
Waxahachie Rodeo	18,290	14,741	15,155
Penn Park Pool	69,670	222,160	82,822
Optimist Pool	48,810	41,599	41,857
Amphitheater	113,220	92,796	102,191
Sims Library Tax Transfer	1,091,814	1,094,400	1,108,055
Senior Citizen Center	742,409	640,408	789,739
Total Expenditures	45,367,558	46,488,908	52,737,125
Transfers Out			
Transfer to Main Street Prog Grant	0	0	0
Total Transfers Out	0	0	0
Total Expenditures & Transfers Out	45,367,558	46,488,908	52,737,125
Revenues & Transfers In less Expenditures	111,607	6,336,043	20,365

**CITY OF WAXAHACHIE
EXPENDITURES BY DEPARTMENT**

	ORIGINAL BUDGET FY2021	RVSD/ YE ESTIMATE FY2021	PRPOSED BUDGET FY2022
WATER FUND			
Non Departmental	4,398,824	4,360,334	5,135,862
Utility Administration	491,063	487,392	568,075
Meters	850,563	879,632	935,574
Water Production	3,910,901	3,843,269	4,325,766
Water Distribution	947,111	877,188	1,730,617
Water - Utility Billing	400,520	458,574	508,450
Transfers Out	2,491,920	2,512,970	2,551,360
Total Expenditures	13,490,902	13,419,359	15,755,704
WASTEWATER FUND			
Non Departmental	3,791,595	3,756,950	4,513,268
Utility Administration	442,831	439,430	499,567
Wastewater Collection	1,274,977	1,363,072	1,643,404
Wastewater Treatment	2,494,429	2,595,412	2,867,021
Wastewater Utility Billing	352,485	385,355	417,855
Transfers Out	1,811,000	1,877,950	1,693,956
Total Expenditures	10,167,317	10,418,169	11,635,071
SOKOLL FUND			
Non Departmental	2,763,260	2,763,260	2,766,560
Sokoll Operations	1,969,645	2,049,431	2,558,765
Transfers Out	380,900	380,900	397,730
Total Expenditures	5,113,805	5,193,591	5,723,055
WCDC FUND			
Non Departmental	11,310	1,085,846	12,775
Civic Center	1,227,286	1,202,197	1,524,949
Sports Complex	1,573,930	1,633,081	2,021,778
Community Beautification	500,007	551,515	535,879
Debt Service Transfer	1,730,885	1,740,504	1,743,771
Transfers Out	75,480	61,900	65,800
Total Expenditures	5,118,898	6,275,043	5,904,952
HOTEL MOTEL FUND			
Non Departmental	179,400	210,030	202,500
Convention/Visitors Bureau	613,657	603,862	642,601
Transfers Out	10,000	10,000	15,000
Total Expenditures	803,057	823,892	860,101
REFUSE SERVICES FUND			
Convenience Station	370,197	361,329	367,060
Contracted Refuse Service	1,182,800	1,212,800	1,146,600
Transfers Out	314,709	314,709	71,070
Total Expenditures	1,867,706	1,888,838	1,584,730
GENERAL DEBT SERVICE FUND			
Non-Departmental	6,192,233	6,489,339	7,461,530
Total Expenditures	6,192,233	6,489,339	7,461,530
CEMETERY FUND			
Cemetery	398,700	528,123	199,852
Total Expenditures	398,700	528,123	199,852

ORDINANCE NO. 3291

AN ORDINANCE LEVYING FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF WAXAHACHIE, TEXAS, AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR FISCAL YEAR 2022 AND APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSE.

Be it ordained by the City Council of the City of Waxahachie, Texas, that section 30-2 of the Code of Ordinances, City of Waxahachie, is hereby amended to read as follows:

Sec. 30-2. Tax Levy. There is hereby levied and there shall be assessed and collected for the Maintenance and Operation of the municipal government of the City of Waxahachie, Texas, and to meet Interest and Sinking requirements for fiscal year 2022, upon all property, real, personal and mixed within the corporate limits of the City subject to taxation, a total tax of \$0.66000 on each one hundred dollars (\$100.00) of assessed valuation based on 100% of market value of said property, said tax being so levied and apportioned to the specific purpose herein set forth.

- a. For the maintenance and operation of the general government including current expenses and for general improvements of the City and its property, known as the General Fund, \$0.45610 on each one hundred dollars (\$100.00) of assessed valuation of all taxable property, and
- b. For the maintenance and operation of a public library within the City, known as Sims Library, \$0.02500 on each one hundred dollars (\$100.00) of assessed valuation of all taxable property, and
- c. For the purpose of paying interest and principal for the redemption of bonds, warrants, and other long-term obligations heretofore legally issued by the City, known as the Interest and Sinking Fund, \$0.17890 on each one hundred dollars (\$100.00) of assessed valuation of all taxable property.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.39 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$15.79.

All Taxes as set out above shall be payable as set out by existing city ordinances and statutes of the State of Texas.


In order to provide for the efficient, usual daily operation of the City by immediately levying the tax rates for the current fiscal year, an emergency is hereby declared to exist and this ordinance shall take effect immediately from and after its passage.

PASSED, APPROVED AND ADOPTED on this the 7th day of September, 2021.




MAYOR

ATTEST:


City Secretary



ORDINANCE NO. 3290

AN ORDINANCE SETTING WATER AND WASTEWATER FEES, BY AMENDING VARIOUS SECTIONS OF THE CODE OF ORDINANCES, CITY OF WAXAHACHIE, AND SETTING AN EFFECTIVE DATE OF OCTOBER 1, 2021 AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WAXAHACHIE TEXAS:

That Section 33 of the Code of Ordinances, City of Waxahachie, is hereby amended to read as follows:

SECTION 33-33. Deposits required.

Residential: A deposit of ninety-two dollars (\$92.00) is required for regular residential service. A deposit of sixty-nine dollars (\$69.00) is required for accounts with wastewater and trash collection service. A deposit of forty-three dollars (\$43.00) is required for trash collection service only. The billing department may adjust the amount of deposit based on payment history.

Residential New Construction: A deposit of one hundred fifty-nine dollars (\$159.00) is required for each new construction residential account.

Apartments, Commercial, and Industrial: The billing department may require higher amounts; however, deposits are generally based on meter size as follows:

up to 1" water meter	\$238.00
1 ½" water meter	\$357.00
2" water meter	\$594.00
3" water meter	\$1,187.00
4" water meter	\$2,373.00
6" water meter	\$3,559.00
8" water meter	\$7,117.00
10" water meter or larger	\$11,861.00
Fire Hydrant meter with RPZ *	\$2,147.00

*Customer will be responsible for the cost of any damages incurred while meter is in their possession.

No interest shall be paid on deposits. No deposit is required for other government entities. The billing department may waive the deposit for separate irrigation meters.

That Section 33-36 of the Code of Ordinances, City of Waxahachie is hereby amended to read as follows:

SECTION 33-36. Water and Wastewater Rates.

(A) Water inside city: From and after the effective date of this ordinance, uniform monthly water rates which shall prevail to all City of Waxahachie water customers are:

MONTHLY WATER RATES:

(1) Minimum water bill for the first fifteen hundred (1,500) gallons of usage (all accounts):

up to 1" water meter	\$19.71
1 ½" water meter	\$44.02
2" water meter	\$64.61
3" water meter	\$125.62

4" water meter	\$259.88
6" water meter	\$505.40
8" water meter	\$874.40
10" water meter or larger	\$1,367.02
Fire Hydrant meter	\$216.40

(2) The amount shown for the first fifteen hundred gallons of consumption in the above schedule shall constitute a minimum bill for each customer. Billing shall be made in hundreds of gallons. Irrigation meters using less than 200 gallons per month will not be charged.

(3) Residential and sprinkler system meters will be subject to the following rates:

1,501 - 10,000	\$5.19
10,001 – 20,000	\$6.02
20,001 - 30,000	\$6.82
30,001 – 40,000	\$7.56
40,001 & above	\$8.56

Non-irrigation apartment meters, and commercial/industrial meters will be charged at a rate of \$5.19 per thousand gallons for all monthly usage above 1,500 gallons.

(B) Wastewater inside city: From and after the effective date of this ordinance, sewer charges to apply to each dwelling unit for all single family and duplex residential connections all mobile home parks or apartment complexes, and all commercial and industrial customers shall be as follows:

Monthly Wastewater Rates

Water Usage	Apartments, Mobile Home, Single-Family and Duplex Residence (Per Dwelling Unit)
First 1,500 gallons	\$24.88 (minimum charge)
Over 1,500 to 11,000 gallons	\$4.38 per 1,000 gallons
All over 11,000 gallons, maximum billing per dwelling	\$66.51

When there is a single billing for more than one (1) residence, each unit is to receive a one thousand five hundred-gallon credit before additional charges are made, not to exceed eleven thousand (11,000) gallons per unit.

Water Usage	Commercial	Industrial	Industrial Cost Recovery Per 1,000 Gallons
First 1,500 gallons	\$24.88 (minimum charge)	\$24.88 (minimum charge)	\$0.21 (minimum charge)
All usage over 1,500 gallons	\$4.38 per 1,000 gallons	\$4.38 per 1,000 gallons	\$0.21 per 1,000 gallons

That Section 33-40 of the Code of Ordinances, City of Waxahachie is hereby amended to read as follows:

SECTION 33-40. Late charges; service restored upon payment of bill; fee for returned checks; fee for replacement of cut-off valve; fire hydrant meter set fee; broken curb stop fee; cut lock fee; reread meter service charge; tampering penalty.

(a) Late Fee. Payment for utility service shall be due fourteen (14) days after the billing date. Any account with a balance due fourteen (14) days after the due date shall be assessed a penalty of \$10.00. If such date falls on the weekend or legal holiday, then payment is due the next business day.

(b) Disconnection for Nonpayment: Any account with a balance due greater than \$130.00, twenty-one (21) days after the billing date, shall be subject to disconnection. The past due amount plus a reconnect fee of \$41.00 (\$74.00 after regular office hours) must be paid prior to reconnection of services.

(c) Return Connection Fee: Customers are encouraged but not required to be present (or have a representative present) anytime service is reestablished (This is recommended in order to prevent flooding and water damage that could result from interior faucets being left in the "on" position, hanging toilets floats, leaks and other conditions that could arise subsequent to the disconnection.) In the event the customer or a designated representative (a) cannot be located on-site when the service is reconnected and (b) the meter registers usage after the service has been reestablished and thus presents the risk of water damage, the service will be turned back off and the customer will be notified of the problem and asked to reschedule the reconnection. Subsequent trips to reestablish service will be subject to a Return Reconnection Fee of \$41.00 each if performed during working hours or \$74.00 if performed after working hours. This fee is applicable when service has been disconnected for nonpayment; when service to a new account is established or when service has been disconnected at the request of the customer.

(d) Return Check Fee. In the event the bank does not honor a customer's check for any service or good provided by the City, a \$35.00 fee will be charged.

(e) Replacement of Cut-off Valve. In the event a customer has damaged a cut-off valve or curb stop to the point the valve must be replaced, then, the customer shall be billed a \$74.00 replacement fee, plus the actual cost of materials to replace the damaged item. In the event a customer has broken a cut-off valve for the purpose of removing a lock, an additional tampering penalty of \$152.00 (see "(j)" below) must be paid before service is restored.

(f) Fire hydrant meter set fee: \$38.00

(g) Meter Box Replacement Fee: \$63.00 plus actual materials cost.

(h) Cut lock fee: \$152.00

(i) Reread meter service charge: \$18.00

(j) Tampering penalty: \$152.00

(k) New account fee: \$19.00

(l) Sokoll Rate fee: \$1.30 per 1,000 gallons

(m) Solid Waste fee: \$11.43 (*excluding sales tax)

PASSED, APPROVED AND ADOPTED this the 7th day of September, 2021.



Doug Baines
MAYOR

ATTEST:

Amber Villarreal
City Secretary



Glossary of Terms

Accrual Basis – A method of accounting that recognizes the financial effect of events, and interfund activities when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax – A tax levied on the assessed value of real property (also known as “property taxes”).

Amortize – To provide for the gradual extinguishment of (as a mortgage) usually by contribution to a sinking fund at the time of each periodic payment.

Appropriation – a specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeably with “expenditures”.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes. (Note: Property values are established by the Ellis County Appraisal District).

Asset - A probable future economic benefit obtained or controlled by an entity because of past transactions or events. A current asset is cash or readily convertible into cash within a one-year time frame.

Benchmark - A comparison of performances across many organizations in order to better understand one’s own performance.

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

Bonded Debt - The portion of indebtedness represented by outstanding bonds.

Budget - A plan of financial operation specifying expenditures to be incurred for a given period to accomplish specific goals, and the proposed means of financing them.

Budget Calendar – The schedule of key dates or milestones which the City follows in preparation, adoption, and administration of the budget.

Budget Year – From October 1st through September 30th, this is the same as the fiscal year.

Capital Improvement Program – A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. Examples include land, improvements to land, easements, buildings, building improvements and infrastructure.

Capitalized Lease Proceeds - Financing obtained through a three to five-year leasing program for durable equipment and rolling stock.

Glossary of Terms

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Capital Recovery Fee - see Impact Fee

Community Development Block Grant (CDBG) – Federal HUD entitlement funds used to meet a variety of needs of low income citizens including housing, infrastructure, equipment, facilities and public services.

Certificate of Obligation (C.O.) - A form of general obligation debt.

Certified Tax Roll - A list of all taxable properties, values and exemptions in the City. This roll is established by the Ellis County Appraisal District.

Comprehensive Annual Financial Report (CAFR) - The annual financial report prepared by the City of Waxahachie covering all financial activities and audited by an independent certified public accountant.

Convention and Visitor's Bureau (CVB) – The designated sales and marketing department for the City.

Debt Service – The payment of principal and interest on borrowed funds.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Delinquent Taxes - Taxes remaining unpaid on and after the date due.

Demand - Reflects the scope of a program in terms of population or user activity.

Department - A logical division or classification of activities within the City (e.g. Police Department, Water Treatment Plant Department, etc.).

Depreciation – The decrease in value of physical assets due to use and the passage of time.

Division – A logical subset of the city department used to help manage expenditures by activity.

Effectiveness - A program performance indicator that measures the quality of the program outputs.

Efficiency - A program performance indicator that measures the accomplishments of program goals and objectives in an economical manner.

Glossary of Terms

Ellis Central Appraisal District - Established under state law and granted responsibility for discovering and listing all taxable property, appraising that property at market/production value, processing taxpayer applications for exemptions, and submitting the appraised values and exemptions to each taxing unit. This listing becomes the Certified Tax Roll for the taxing unit.

Encumbrance – Commitments related to unperformed (executory) contracts for goods or services.

Enterprise Fund – A fund used to account for operations financed and operated in a manner similar to private business enterprises in that they are self-supported by user fees. These funds use full accrual accounting.

Extra Territorial Jurisdiction – An area the City provides infrastructure services for that has not been annex and is no part of the City proper.

Executive Pay – This is the pay structure established for the City Management and City Director level positions.

Exempt Pay – This is the City's pay structure for positions that are not paid by the hour. These positions also do not have overtime compensation.

Expenditure - The actual outflow of funds paid for an asset obtained or goods and services obtained.

Expense – A charge incurred in an accounting period, whether actually paid in that accounting period or not.

Filing Fee - A processing and review fee charge when any map (or plat) is tender to the planning department.

Fiscal - Pertaining to finances in general

Fiscal Year - A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fixed Assets - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Franchise - A special privilege granted by a government permitting the continuing use of public property and rights-of-way, such as city streets.

Full Faith and Credit - A pledge of the general taxing power of the City to repay debt obligations. This term is typically used in reference to general obligation bonds.

Glossary of Terms

Full-time Equivalent (FTE) – A quantifiable unit of measure utilized to convert hours worked by part-time, seasonal employees into hours worked by full-time employees. Full-time employees work 2080 hours annually. A part-time employee working 1040 hours annually represents a .5 FTE.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are usually established to account for activities of a certain type.

Fund Balance - The excess of assets over liabilities in a governmental fund.

Gap Analysis - A technique for determining the steps to be taken in moving from a current state to a desired future-state. Also called need-gap analysis, needs analysis, and needs assessment.

GAAP – Generally Accepted Accounting Principles.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes most of the basic operating services such as police and fire protection, parks and recreation, library services, street maintenance and general administration.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the City is pledged.

Geographical Information System (GIS) Fees - A fee intended to defray costs of adding plats to the City's electronic mapping system.

Goals - Generalized statements of where an organization desires to be at some future time with regard to certain operating elements (e.g. financial condition, service levels provided, etc.)

Governmental Fund – It refers to the General Fund, all Special Revenue Funds and Debt Service Funds.

Grant – Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity or facility.

HOT – Hotel Occupancy Tax – 7% of room rental

- Limited by state law to specific tourism promotion purposes
- Typically termed as “heads in beds” programs

I&S G.O. Bond Fund - Interest and Sinking General Obligation Bond Fund (See also Debt Service Fund).

Glossary of Terms

Impact Fee - A fee assessed to new water and wastewater service connections. Fees are to be used for specific water and wastewater system improvements and are accounted for in the Water/ Wastewater Utility Impact Fee account group.

Income - Funds available for expenditure during a fiscal year.

Infrastructure - Substructure or underlying foundation of the City (e.g. streets, utility lines, water and wastewater treatment facilities, etc.)

Inputs – A program performance indicator that measures the amount of resources expended or consumed by the program in the delivery of service during the fiscal year.

Inventory – A detailed listing of property currently held by the City.

LaserFiche - A document management system.

Liability – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. Current liabilities are expected to require the use of cash within a one- year time frame.

Levy – To impose taxes, special assessments, or service charges for the support of City activities.

Line Item Budget – A budget that itemizes each expenditure category (personnel, supplies, contract services, capital outlay, etc.), separately, along with the dollar amount budgeted for each specified category.

Long-Term Debt – Any un-matured debt that is not a fund liability with a maturity of more than one year.

Modified Accrual Basis – The basis of accounting in which revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Municipal Statistical Area – consists of one or more counties that contain a city of 50,000 or more inhabitants, or contain a Census Bureau-defined urbanized area (UA) and have a total population of at least 100,000.

Non-exempt Pay – This is the City’s pay structure for positions that are paid by the hour. These positions are eligible for overtime pay after working eight hours a day which would reflect a week’s total hours above 40.

Objectives - Specific, measurable targets set in relation to goals.

Glossary of Terms

Operating Budget - Plans of current, day-to-day expenditures and the proposed means of financing them.

Outputs - These are program performance indicators that measure the quantity of work performed by the program. These are units of service delivered by the program to its customers. Sometimes this is called workload.

Performance Budget - A budget that focuses upon activities rather than line item expenditures. Work load and unit cost data are collected in order to assess efficiency of services.

Policy – A plan, course of action, or guiding principle, designed to set parameters for decisions and actions.

Program - A logical division or classification of activities within the City or within a Department. See also Department.

Property Tax - Taxes that are levied on both real and personal property according to the property's valuation and tax rate.

Public works – A combination of city departments organized to support the City Strategic Plan by sharing resources to improve efficiencies of common tasks.

Reserve – An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Re-use water – Water that has been treated from the wastewater treatment plant which meets TCEQ requirements to be used in limited ways rather than potable water.

Revenue - Funds received as income. It includes such items as tax payments, fees from specific services, fines, interest income, franchise fees, etc.

Revenue Bond - Bonds whose principal and interest are payable exclusively from user fees (e.g. Water and Wastewater utility rates).

Repair and Replacement Fund - A utility fund established for major wastewater system improvements. Funding originated through the conveyance of a portion of the City's regional wastewater plant to the City. (Sokoll?)

Risk Management – An organized effort to protect the City's assets against loss, utilizing the most economical methods.

Sales Tax - Levied on applicable sales of goods and services at the rate of 8.25 percent in Waxahachie. The City receives revenue from the sales tax at the rate of 1.5 percent. The Waxahachie CDC receives 0.5 percent. Revenue from the remaining portion of the rate is collected by the state.

Glossary of Terms

- 1.0% - General uses – goes to General Fund
- 0.5% - Property tax reduction – goes to General Fund
- 0.5% - Economic Development – goes to Type B fund

Self-Financed Construction Fund – A fund used to allocate cash funding for projects rather than issuing debt. The fund’s sources are year-end transfers from the respective fund.

- Cash balances to fund major CIP and Repair & Maintenance of facilities, parks and internal services
- These funds support the City’s pay-as-you-go philosophy
- City has typically used conservative revenue projections to create excess sales tax revenues from prior years to cash fund projects and maintenance that might otherwise be debt financed or deferred
- Both the General Fund and Utilities strategically manage cash available to fund current and future projects
- GSFC – General Self-Financed Construction, from excess General Fund Revenues or unspent General Fund budget
- UFSC – Utility Self-Financed Construction, from excess water and wastewater revenues or unspent utility budget

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes (e.g. Hotel/Motel Special Revenue Funds, Drainage Fund, Law Enforcement Fund, Library Fund, Municipal Court Fund, Parks Improvement and Acquisition Fund, PEG Fund, Tree Replacement Fund).

Strategic Budget – A budget that is closely linked to the City’s Strategic Plan and Departmental Goals, Objectives, and Performance Measures. Strategic Budgeting is the process that the City of Waxahachie utilizes to link the City’s Strategic Plan and individual Departmental strategy and performance to the City’s Budget.

Strategic Plan - A collectively supported vision of the City’s future including observations regarding the potential effects of various operating decisions.

Subdivision Development Fee - A fee related to the inspection of subdivision improvements equating to 1.5 percent of the actual total construction costs.

Tax Base – The total value of all real and personal property in the City as of January 1st of each year, as certified by the Appraisal Review Board.

Tax Levy – The total amount of taxes imposed by the City on taxable property, as determined by the Ellis Central Appraisal District.

Tax Rate - The amount of tax stated in terms of a unit of the tax base (e.g. cents per hundred dollars valuation).

Glossary of Terms

Uniform Crime Reporting (UCR) – Justice Department program which generates reliable statistics for use in law enforcement. It also provides information for students of criminal justice, researchers, the media, and the public.

Utility Fund - See Water/Wastewater Utility Fund.

Water/Wastewater Utility Fund - A governmental accounting fund better known as an enterprise fund or proprietary fund in which the services provided are financed and operated similarly to those of a private business. The rates for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

Waxahachie Community Development Corporation (WCDC) –

- Type B Sales Tax entity – 0.5% of sales tax
- Funding Beatification Department

Working Capital - The excess of current assets over current liabilities.

Acronyms

Ad Valorem	Property tax rate per \$100 valuation		
AED	automated external defibrillator	PIO	Public Information Office (Officer)
Airport	Mid-Way Regional Airport	P & Z Board	Planning & Zoning Board
AMR	Automatic Meter Reader	RACES	Radio Amateur Civil Emergency Service
ATV	All-Terrain Vehicle	Rate	Property tax
BNSF	BNSF Railway	SAFER	Staffing for Adequate Fire & Emergency Response
C.O. Bonds	Certificate of Obligation	SCBA	Self Contained Breathing Apparatus
COLA	Cost of Living Adjustment	Senate Bill 2	State of Texas Bill concerning tax administration
COVID19	Covid-19 Pandemic	SWAT	Special Weapons & Tactical Unit
CVB	Convention & Visitor's Bureau	TCEQ	Texas Commission on Environmental Qualities
ECAD	Ellis Central Appraisal District	TIFRZ	Tax Increment Fund Reinvestment Zone
EOC	Emergency Operations Center	TIRZ	Tax Increment Reinvestment Zone
FY	Fiscal Year	WCDC	Waxahachie Community Development Corporation
G.O. Bonds	General Obligation Bonds	WCDC	Type B Economic Development Corporation
GAC	Granular Activated Carbon units	WWTP	Wastewater Treatment Plant
Gbps circuits	gigabit per seconds circuits		
HVAC	Heater/Air Conditioner		
I & S	Interest & Sinking		
ISO	Insurance Service Class		
K-9 Unit	Canine Police Unit		
Levy	Property tax		
M & O	Maintenance & Operations		
MGD	millions gallons per day		



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