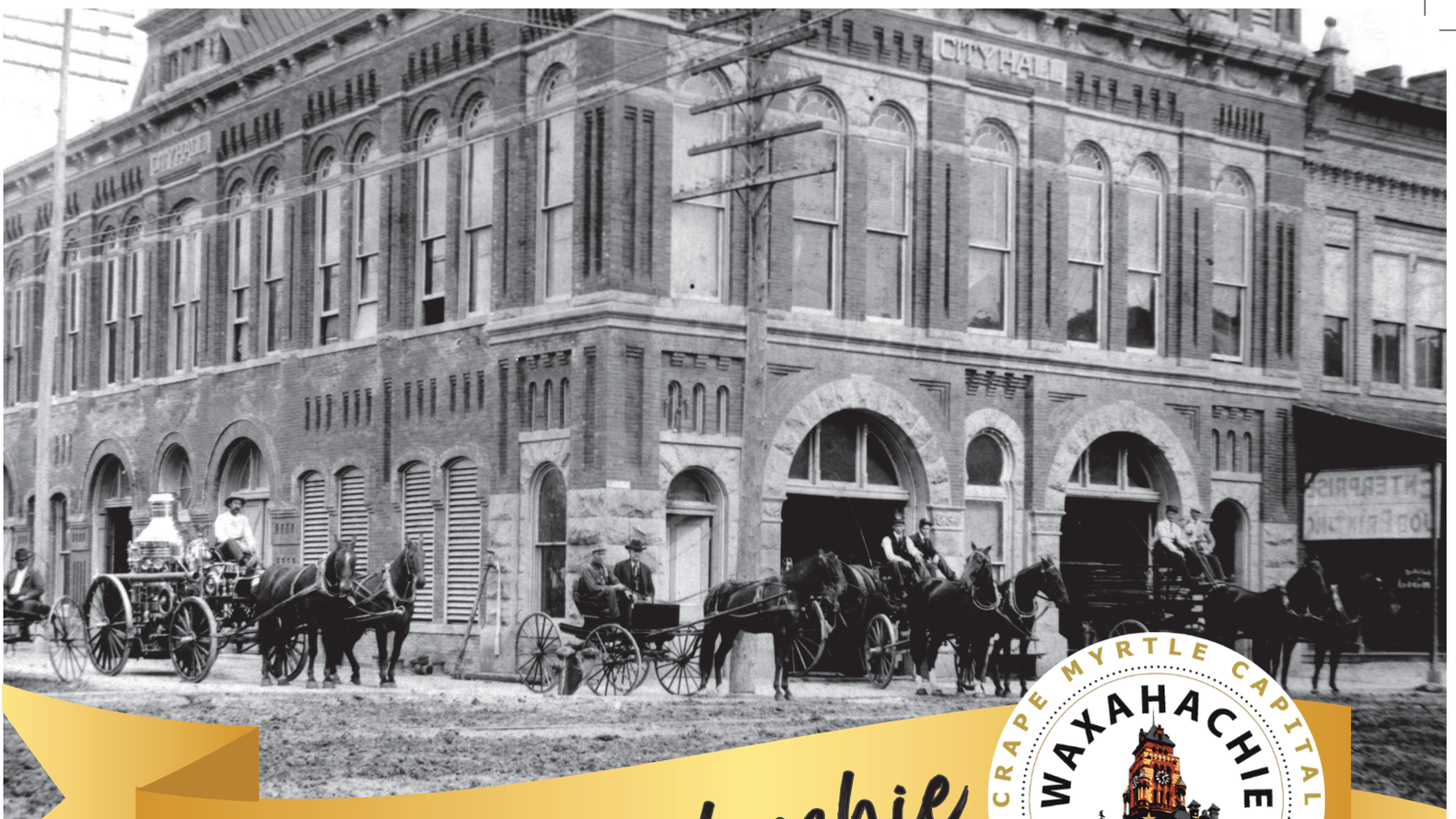


CITY OF *Waxahachie*



ANNUAL BUDGET FY 24-25

CITY OF WAXAHACHIE ADOPTED BUDGET
FOR THE FISCAL YEAR OCTOBER 1, 2024 – SEPTEMBER 30, 2025

This budget will raise more total property taxes than last year's budget by $2,579,250 or 6.5%, and of that amount $1,097,289 is tax revenue to be raised from new property added to the tax roll this year.

On September 9, 2024, the following City Council members voted on the adoption of the fiscal year 2024-2025 proposed budget:

COUNCIL MEMBER	Vote
Billie Wallace, Place 4, Mayor	Yes
Chris Wright, Place 3, Mayor Pro-Tem	Yes
Patrick Souter, Place 2	Yes
Tres Atkins, Place 1	Yes
Travis Smith, Place 5	Yes

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

	FY 2024-2025	FY 2023-2024
Waxahachie Tax Rate		
Adopted Property Tax Rate	$0.61000	$0.61000
M&O Tax Rate	*0.376916*	*0.37970*
Debt Tax Rate	*0.233084*	*0.23030*
Truth-In-Tax Tax Rate Calculations		
No New Revenue Rate	$0.572525	$0.53880
No New Revenue Operations & Maintenance	0.365045	0.36707
Voter Approval Tax Rate	0.610906	0.61023

The total amount of municipal debt obligations secured by property taxes for the City of Waxahachie is $112,479,872.

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Waxahachie
Texas

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrill

Executive Director

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CRAPE MYRTLE CAPITAL
GINGERBREAD CITY
WAXAHACHIE
1850
175
2025
Years

INTRODUCTION

Introduction

This section provides a brief high level snapshot of the City as a whole. This includes the City organization chart, list of Boards and Commissions, elected and appointed officials and some local demographics.

OUR VALUES

HONESTY

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

EXCELLENCE

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

ACCOUNTABILITY

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

RESPECT

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

TEAMWORK

Working in collaboration for the betterment of our community.

SERVICE

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

ELECTED OFFICIALS

CITY COUNCIL
Two-Year Terms

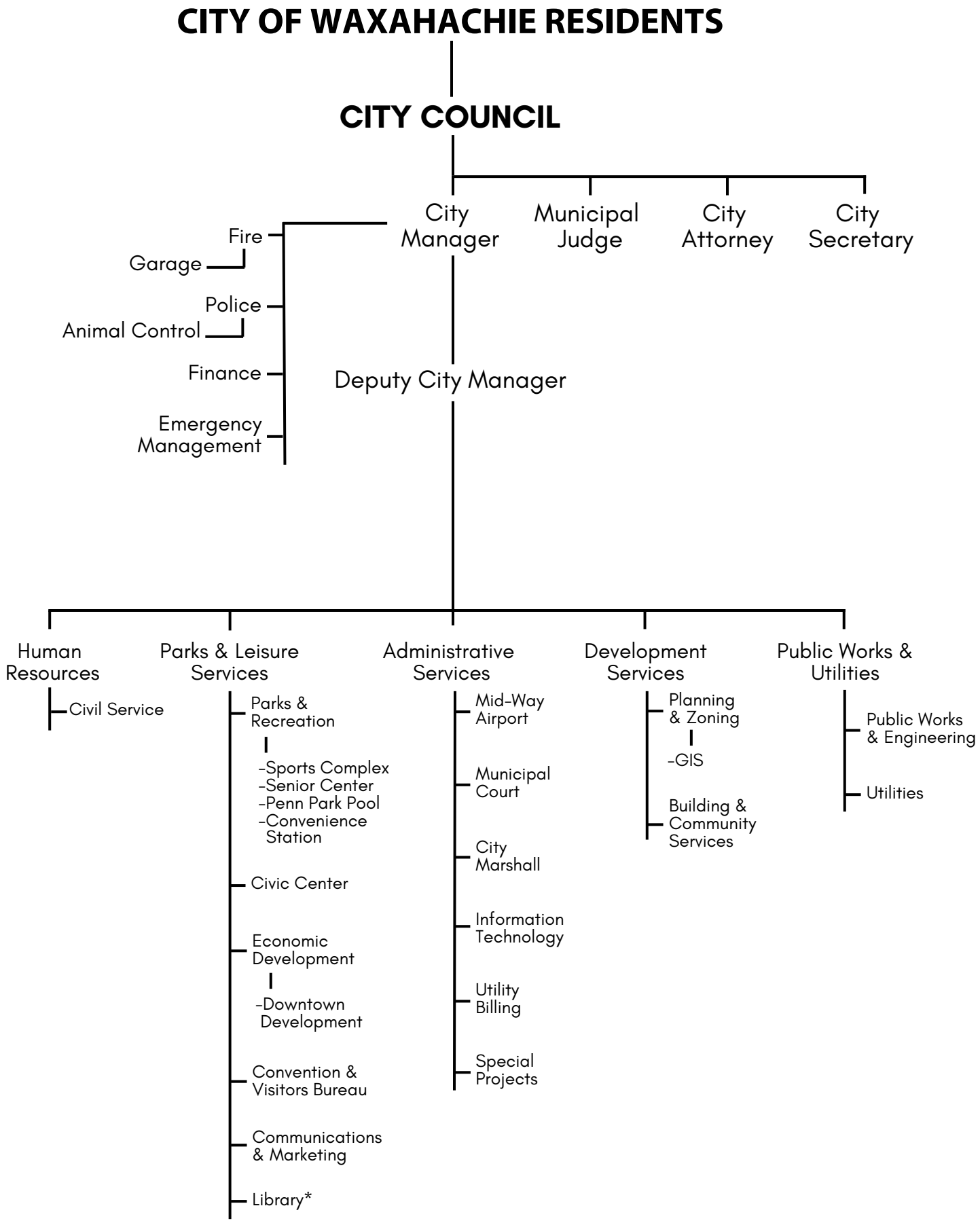
NAME	TERM EXPIRES
Billie Wallace, Place 4, Mayor	May 2025
Chris Wright, Place 3, Mayor Pro Tem	May 2026
Tres Atkins, Place 1	May 2026
Patrick Souter, Place 2	May 2026
Travis Smith, Place 5	May 2025

COUNCIL APPOINTED OFFICIALS

POSITION	NAME
City Manager	Michael Scott
City Secretary	Amber Villarreal
City Attorney	Terry Welch
City Judge	Calla Ross

CITY MANAGER APPOINTED OFFICIALS

POSITION	NAME
Deputy City Manager	Albert Lawrence
Executive Director Development Services	Shon Brooks
Executive Director Public Works & Utilities	James Gaertner
Executive Director Parks & Leisure Services	Gumaro Martinez
Director of Administrative Services	Dale Sigler
Sr. Director of Building & Community Services	Anthony Warren
Director of Civic Center	April Ortiz
Director of Communications and Marketing	Alice Jauregui
Director of Convention & Visitors Bureau	Laurie Mosley
Sr. Director of Economic Development	Open
Sr. Director of Finance	Chad Tustison
Sr. Director of Human Resources	Lindsey Mearns
Sr. Director of Utilities	Kumar Gali
Fire Chief	Ricky Boyd
Police Chief	Joe Wiser
Sr. Director of Parks & Recreation	Kyle Cooper
Sr. Director of Planning	Jennifer Pruitt
Sr. Director of Public Works	Justin Stoker



* Non-City department

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BOARDS AND COMMISSIONS

CITY CEMETERY BOARD

(2 year term)

Mark Gundert	Sept. 2026
Alex Lohmann	Sept. 2026
Constance McGuire	Sept. 2025
Perry Giles	Sept. 2025
Trudy Hankins	Sept. 2025

Patrick Souter, Council Member Place 2

FIREMEN'S RELIEF & RETIREMENT FUND

(2 and 3 year terms)

Scott Safford, Vice Chair	Jan 2025
Jeff Aycock, Secretary	Jan 2027
Shane Petty	Jan 2026
Lee Statham	Mar 2024
Phillip Young	Mar 2025

Chad Tustison, Finance Director

Chris Wright, Council Member Place 3, Mayor Pro Tem

WAXAHACHIE PARTNERSHIP INCORPORATED

(Board of Directors)

John Hamilton, President
Dusty Autrey, Vice President
Eleana Tuley, Executive Director / Secretary
Shane Henry
Mike Lee
Kevin Strength
Kirk Davis
Patrick Souter, Council Member Place 2
Laurie Mosley, Director, Convention & Visitors Bureau

Ex Officio Member

Todd Little
Vacant

CIVIL SERVICE COMMISSION

(3 year terms)

Appointments made by City Manager

Jackie Mims	Sept. 2027
Bob Aday, Chair	Sept. 2025
Teresa McNiel, Vice Chair	Sept. 2026

KEEP WAXAHACHIE BEAUTIFUL

(3-year term)

Madeline Braken, Chair	Sept. 2026
Julie Mendenhall, Vice Chair	Sept. 2026
Jesse Gibson	Sept. 2027
Andrew Weyard	Sept. 2027
Brent Gundert	Sept. 2027
Forrest John	Sept. 2026
Polly Williams	Sept. 2027

Travis Smith, Council Member Place 5

Ex Officio Member

Kevin Strength- Waxahachie Chamber of Commerce

WAXAHACHIE HERITAGE PRESERVATION COMMISSION

Peggy Crabtree, Chair	Sept. 2025
Jacqueline Montejano, Vice Chair	Sept. 2026
Ron Finch	Sept. 2026
Alex Lohmann	Sept. 2025
Kelly Savell	Sept. 2025
Adam Graves	Sept. 2025
Mark Gundert	Sept. 2026

Ex-Officio Members

Marlene Norcross, Planning & Zoning
Anthony Warren, Building & Community Services Director
Michael Scott, City Manager
Patrick Souter, City Council Liaison

Heritage Preservation Officer

Eleana Tuley

IMPACT FEE ADVISORY COMMITTEE

(no term limit)
Rick Keeler, Chair
Jeff Reed
Marlene Norcross
Jenny Bridges
Chad Hicks
David Hudgins
Wendy Johnson
Paul Colwell, Ad Hoc Member
Jimmy Poarch, Ad Hoc Member
Dalton Bradbury, Ad Hoc Member
Doug Pate, Ad Hoc Member
Travis Smith, Council Member Place 5

TAX INCREMENT REINVESTMENT ZONE

(2 year term)

Randy Vineyard	Sept. 2026
Mike Lee	Sept. 2025
Al Mack	Sept. 2026
Brett Hess	Sept. 2025
Brad Yates	Sept. 2026
Shane Henry	Sept. 2025

Billie Wallace, Chair, Council Member Place 4, Mayor

MID-WAY REGIONAL AIRPORT BOARD

(3 year terms)

Jennifer Chelwich	Sept. 2027
Alex Smith	Sept. 2025
Nanette Paghi	Sept. 2026

Tres Atkins, Council Member Place 1

PARK BOARD

(3 yr. term)

Annie Marie Khauf	Sept. 2027
Joe Tolburt	Sept. 2026
Terry Connor	Sept. 2025
Justin Burns	Sept. 2026
Christopher Davis	Sept. 2027
Marquis Cameron	Sept. 2027

Travis Smith, Council Member Place 5

ECONOMIC DEVELOPMENT COMMISSION

Rick Keeler, Planning & Zoning Commission Chair
Melissa Ballard
Betty Square Coleman
Billie Wallace, Council Member Place 4, Mayor
Travis Smith, Council Member Place 5

Ex Officio Member

Michael Scott, City Manager
Jerry Hollingsworth, Waxahachie ISD Superintendent

PLANNING & ZONING COMMISSION

(2 yr. term)

Rick Keeler, Chair	Sept. 2025
Jeff Reed	Sept. 2025
Marlene Norcross	Sept. 2025
Jenny Bridges	Sept. 2026
Chad Hicks	Sept. 2026
David Hudgins	Sept. 2025
Wendy Johnson	Sept. 2026

Patrick Pouter, Place 2, Council Member

SENIOR CENTER ADVISORY COMMITTEE

(2 year terms)

Tiki Walker Smith	Sept. 2026
Carrie Lewis	Sept. 2025
Joe Tolbert	Sept. 2026
Kelly Saunders	Sept. 2025
Vaughn Franks	Sept. 2025
Ellie Gates	Sept. 2025
Hermelinda Fernandez	Sept. 2026

Chris Wright, Council Member Place 3, Mayor Pro Tem

WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION

(2 yr. term)

Daniel Morton, President	Sept. 2026
Melissa Ballard	Sept. 2025
Elizabeth Tull	Sept. 2025
Bob Lynn	Sept. 2026

WAXAHACHIE HOUSING AUTHORITY

(2 yr. term)

Jonathan Bickerstaff, Resident	Sept. 2026
Andrew Cecil Henderson	Sept. 2025
Adrian Cooper, Sr.	Sept. 2025
Christine Cane-Wyatt	Sept. 2026
Charlie McCullough II	Sept. 2024

Tres Atkins, Council Member Place 1

ELLIS COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 1 (inactive)

(2 yr. term)

Ryan Simpson	Sept. 2023
Wayne Eiland	Sept. 2022
KaNequa Blackwell	Sept. 2022
Brian Ford	Sept. 2022
Jerry Chapman	Sept. 2023

BUILDING STANDARDS COMMISSION (inactive)

(2 yr. term)

Diane Johnson Collard	Sept. 2024
Jennifer J. Rodriguez	Sept. 2024
Chris Oliver	Sept. 2023
Ryan Simpson	Sept. 2023
Truett Calvert	Sept. 2023

Ex Officio

Brent Fuller, Fire Marshal
Anthony Warren, Building & Community Services Director

Jim Phillips	Sept. 2025
Andrew Henderson	Sept. 2026

Billie Wallace, Council Member Place 4, Mayor

Ex Officio Member

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

JOINT AIRPORT ZONING BOARD (inactive)

(no term limit)

Jim Cooper
David Box

ELECTRICAL ADVISORY BOARD (inactive)

(2 yr. term)

Jimmy Haney, Haney Electric	Sept. 2023
Wayne Eiland	Sept. 2023
Gary Estes, Estes Electric	Sept. 2024
Harold DeBorde	Sept. 2024

Anthony Warren, Building & Community Services Director
Anthony McMillan, TU Electric Representative
Brent Fuller, Fire Marshal

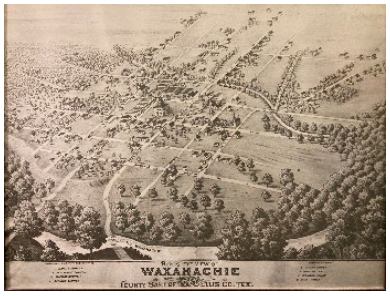
ZONING BOARD OF ADJUSTMENT (inactive)

(2 yr. term)

Ronald Finch	Sept. 2024
Marion Reynolds	Sept. 2024
Nick Box	Sept. 2023
Mike Fenton	Sept. 2023
Diane Johnson Collard	Sept. 2024

Billie Wallace, Council Member Place 4

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 had named the creek Waxahachie, one of many translations is 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. The Fort Worth and New Orleans Railroad, in 1886 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.


Farmers' Gin. (The largest in the world.) Waxahachie, Texas.

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 are highlighted throughout the Waxahachie community. Some examples as 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, but 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.



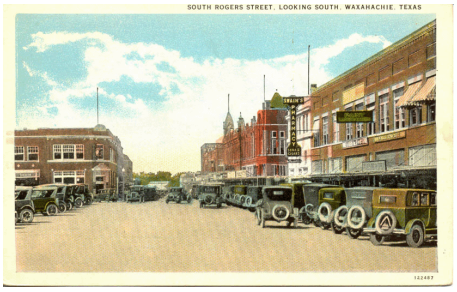
Local street car service was initiated by 1889 and, extending to each end of the city, influenced the town's physical growth. The town's vibrant economy at the turn of the century no doubt played a crucial role in the decision to relocate Trinity University to Waxahachie. Street car service expanded 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.



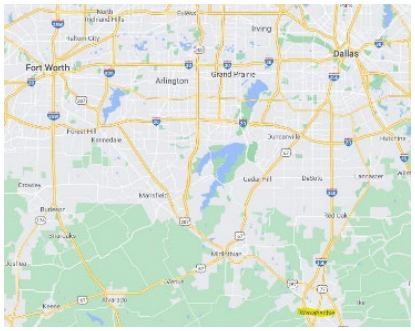
Waxahachie has also had its share of famous personalities such as Bessie Coleman. She was the first African-American woman, and also the first Native-American, to hold a pilot license. She earned her pilot license from the Fédération Aéronautique Internationale on June 15, 1921, and was the first African-American 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*

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CITY AND AREA DEMOGRAPHICS



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

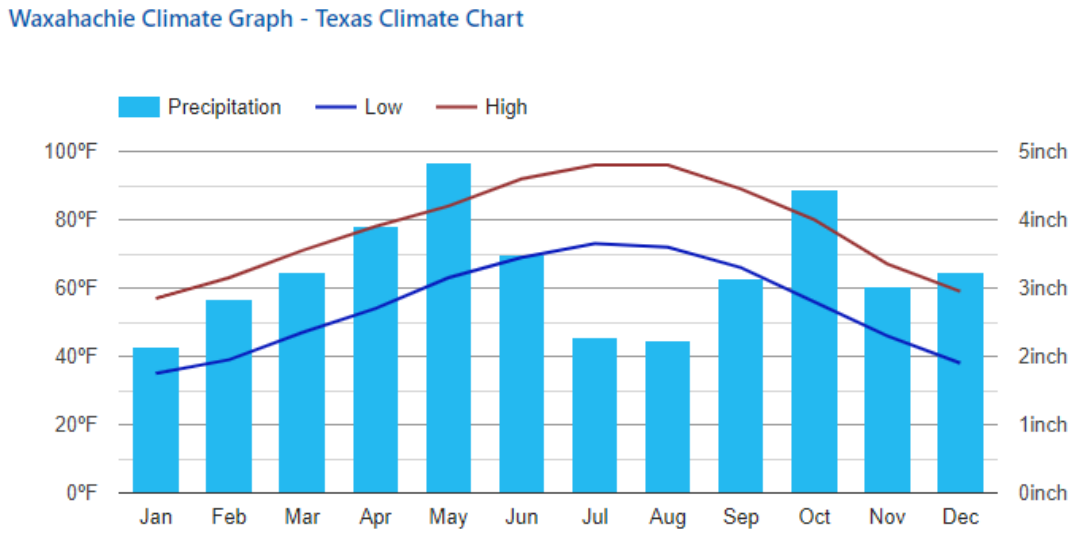
Below is a table of distance and times to major cities in Texas. The calculations are based upon a travel of city hall to city hall.

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

Temperature	Degrees (Fahrenheit)	Month
Average Annual	78°	
Median Winter	55°	
Median Summer (High)	86°	
Hottest Month	96°	August
Coldest Month	35°	January



Source: © US Climate Data 2024 | version 3.0 | by US Climate Data

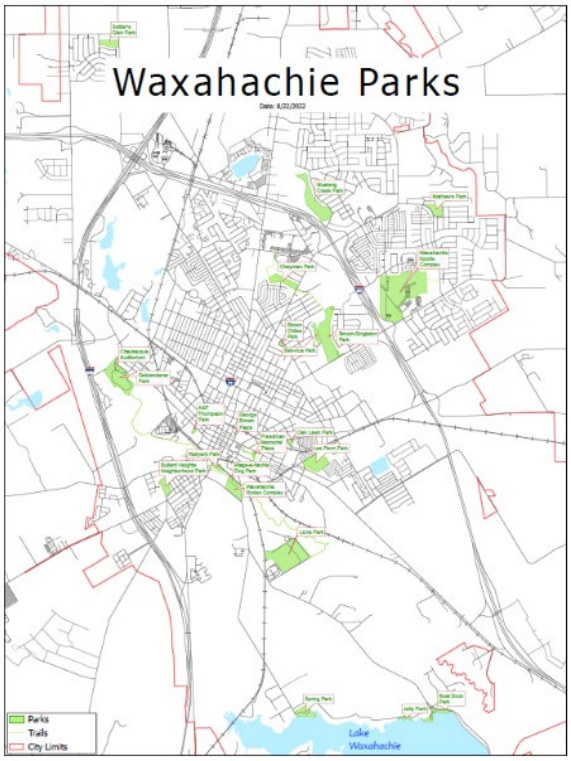
Calendar Year

Population	2020	2021	2022	2023	2024
City	41,094	42,160	45,124	47,210	48,922

Source: City of Waxahachie, Planning Department July 2024

Unemployment Rates	2020	2021	2022	2023	2024
Waxahachie	6.8	4.8	4.0	4.2	4.6
Ellis County	6.0	4.3	3.5	3.9	4.3
DFW MSA	7.1	4.7	3.7	3.9	4.3
Texas	7.6	5.4	4.1	4.1	4.0
USA	6.7	5.2	3.7	3.6	4.3

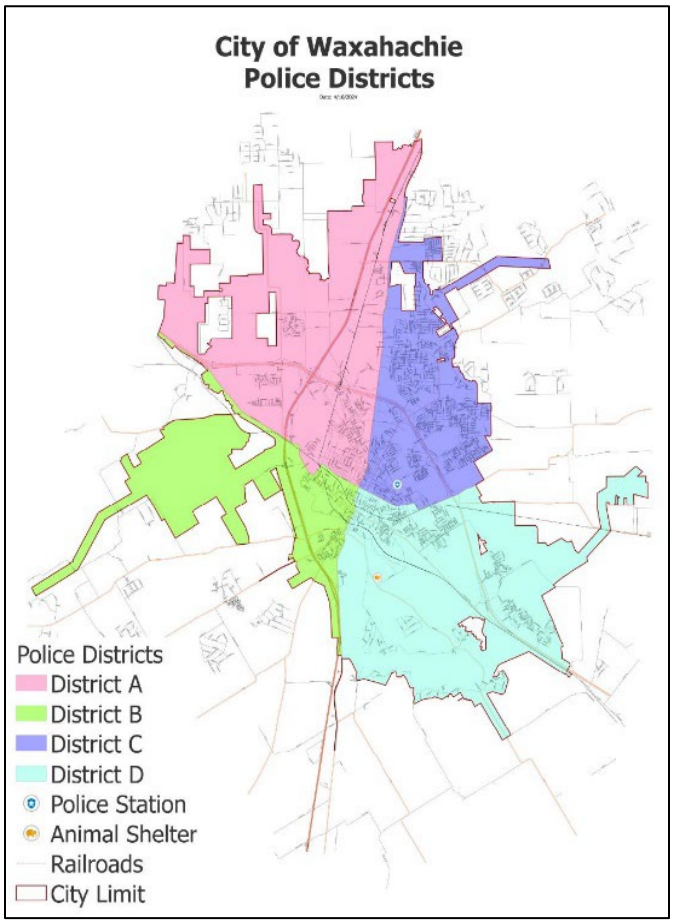
Source: Bureau of Labor Statistics – June 2024 (Adjusted)

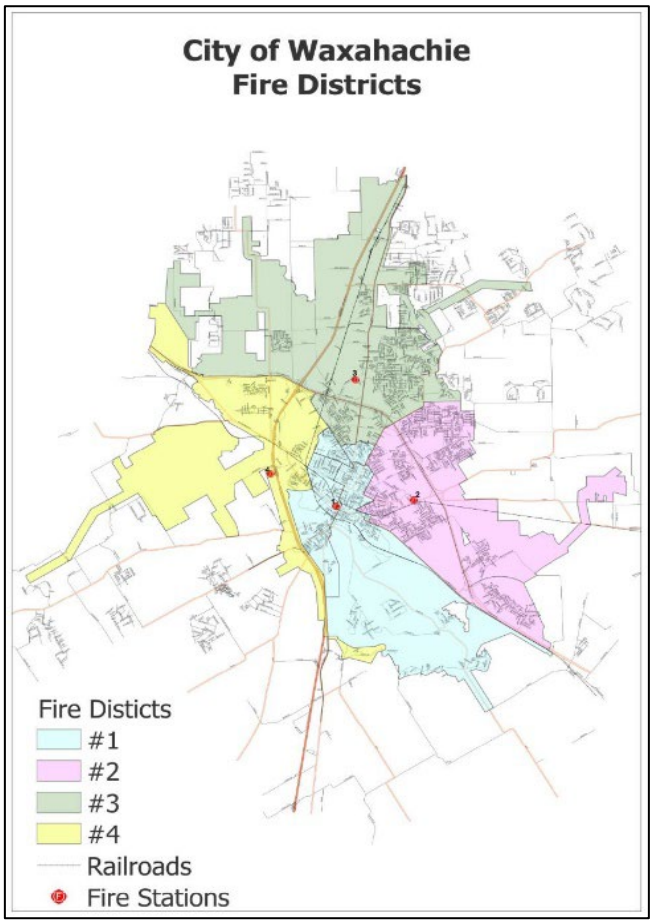


Parks and Recreation

Cumulative miles of trail maintained	406
Number of parks maintained	20
Residents per playground	2,201
Number of playground inspections	228
Number of non-park facilities maintained	13

Public Safety Coverage Maps





Top Ten Employers (*Full time employees)*

Waxahachie Independent School District	Public Education	1,650
Baylor Medical Center at Waxahachie	Healthcare Services	1,650
Walgreens Company	Distribution Center	850
Ellis County	Local Government	620
Dart Container Corporation - Dartco of Texas	Insulated Foam Dinnerware	600
City of Waxahachie	Local Government	425
Owens Corning Fiberglass	Fiberglass Insulation	350
Kinro (Lippert Components)	Manufacturing	315
Cardinal IG	Insulated Glass	290
Nelson University *	Private University	250

Source: City of Waxahachie Economic Development Office – July 2024

Education

Waxahachie Independent School District

High Schools (9-12)	**Jr. High Schools (6-8)**	**Elementary Schools (K-5)**	**Pre-Schools (Pre-k, ECSE)**
Challenge Academy	Coleman Junior High	Cliff Elementary	Turner Pre-Kindergarten Academy
Global High School	Finley Junior High	Dunaway Elementary	Marvin Biomedical Academy
High School of Choice	Howard Junior High	Felty Elementary	Northside Elementary
Waxahachie High School		Marvin Biomedical Academy	Early Childhood Special Education
		Shackelford Elementary	Ray 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	Mercy Preparatory Academy
	My Faith Family Academy	

Universities / Colleges

Nelson University *	Navarro College

** Southwestern Assemblies of God University – changed in FY2024*

BUDGET GUIDE

Budget Guide

This section provides a broad overview of the budget process with key descriptions, milestones and graphics to help understand how the City constructs the annual operating budgets

BUDGET GUIDE

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 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 seven sections that are separated by their respective tabs. Below is a brief description of the materials found in each of the sections.

- Introduction
- Budget Guide
- Budget Overview
- Fund Schedules
- Department Summaries
- Capital Program
- Appendix

Introduction - This section provides a high-level overview of the City's vision, goals and operating structure. It also includes a history and current understanding of the City.

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 Overview - This section contains the City Manager's transmittal letter, the budget summary, and program changes and summary of revenues. The transmittal letter is the City Manager's message to the Mayor and City Council highlighting significant accomplishments and changes over last year, as well as initiatives and projects included in the adopted budget. It also provides the reader with a synopsis of the Adopted Budget, major program changes and enhancements, and a summary of major revenue sources.

Fund Schedules - 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, Joint Ventures and Debt Service Funds.

Department Summaries - 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 Program. This program represents the City's long-range infrastructure development and improvement plan. This section also provides an overview of the types of debt issued by the City.

Appendix - This section is designed to assist the user with a glossary of terms and acronyms within the document. It contains the Budget and Tax Ordinances approved by City Council, current FTE's 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, City Secretary, City Attorney and Municipal Judge.

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 Summaries section 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 exercise supervision and management 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. Below are descriptions of the fund categories, a list of the active City funds by category, type and the department structure.

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.

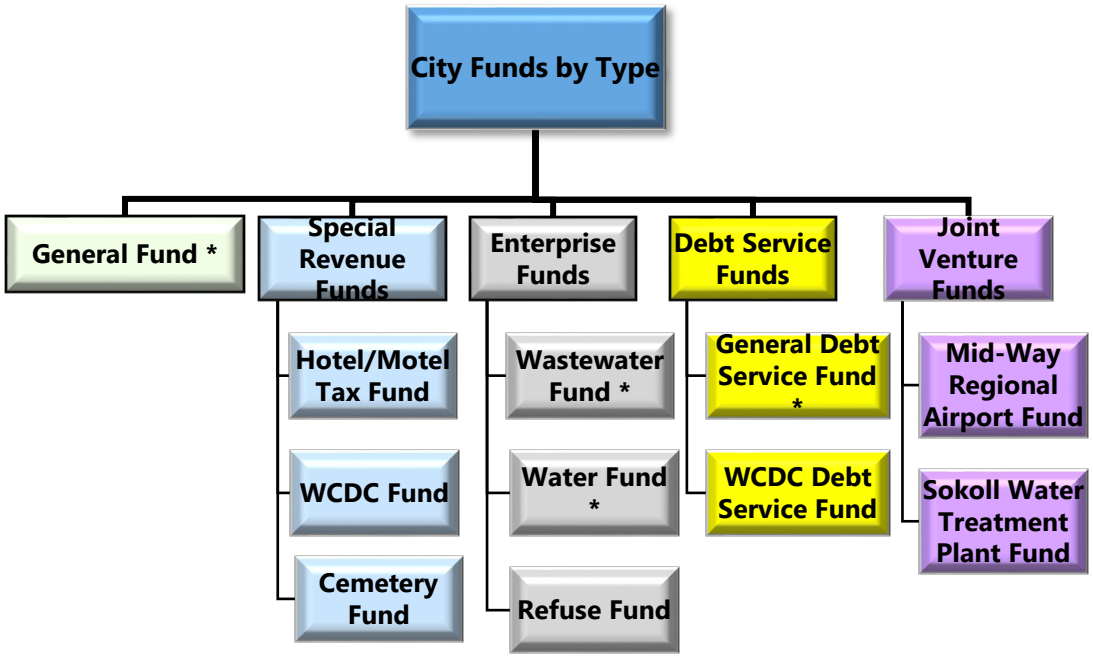
General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes most of the basic operating services such as police and fire protection, parks and recreation, street maintenance and general administration.

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 restricted to expenditure for specified purposes.

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

Joint Venture Fund - A fund used to account for the operations of a single legal entity created between any two or more cities or public utility districts.



** Identified as a Major Fund as defined in GASB 34.*

General Fund Departments

Animal Control
Building Services
Central Garage
City Secretary
Chautauqua
City Attorney
City Marshal
Community Services
Communications & Marketing
Downtown Development
Economic Development
Emergency Management
Facilities Maintenance
Finance
Fire
General Administration
General Items
Human Resources
IT
Municipal Court
Non-Departmental
Optimist Pool
Parks & Recreation
Penn Park Pool
Planning
Police
Public Works
Railyard Park
Rodeo
Senior Citizen Center
Sims Library
Streets

Enterprise Funds

Water

Administration
Collection
Treatment
Utility Billing

Wastewater

Administration
Collection
Treatment
Utility Billing

Refuse Fund

Convenience Station

Special Revenue Funds

Hotel Occupancy Tax Fund

Convention & Visitors Bureau

Cemetery Fund

Cemetery Operations

WCDC Fund

Civic Center
Community Beautification
Sports Complex

Joint Venture Funds

Mid-Way Regional Airport Fund

Airport Operations

Sokoll Water Treatment Plant Fund

Sokoll Operations

FINANCIAL POLICIES

The purpose of these policies is to provide the standards by which City Council and City Staff will use to administer the City's finances. The FY 2025 Budget complies with these policies.

I. ANNUAL BUDGET

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 plan 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 required 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:

    a. 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; considering and voting on ordinances to approve the tax rate and ratify the revenue increase in the budget

    b. 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: the amount of ad valorem tax debt coming due; future capital needs to be financed through debt; opportunities to retire or refinance prior issued bonds; and minimizing overall tax rate volatility.

6. 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. Payment in Lieu of Taxes (PILOT) will equal the value of the Utility Fund's 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.

7. 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).

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

9. **Use of Fund Balance/Working Capital:** Fund Balance/Working Capital 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.

10. **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 CIP
    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. Furlough employees
    h. Emergency use of reserves

II. 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 three months, or 25%, of operating revenues.

2. The City will maintain the Enterprise Fund (Water/Wastewater Fund) working capital balance at a level sufficient to provide for emergency expenditures and unanticipated

shortfalls. The targeted reserve level will be a minimum of 95 days 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 95 days 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. The General Debt Service fund will maintain a reserve that will typically be equivalent to three to six months of recurring debt service payments.

III. CAPITAL EXPENDITURES

Capital expenditures may be 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.

1. Routine Capital Expenditures - Funded through Operating Budgets
    a. 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.

    b. Capital expenditures shall be for the purchase of new or replacement equipment that exceed $20,000 and have a useful life of greater than one year.

2. Capital Improvement Program (CIP)
    a. The CIP 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. 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.

    b. As part of the budget process, the City will review and update a five-year Capital Improvement Program to identify and plan for future capital improvements needed throughout the City. As part of the review process, potential capital

projects will be carefully considered by City Staff and presented to the 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 the projects in a timely manner.

c. Budgets for major capital projects are project-based rather than fiscal-year based since capital projects routinely extend beyond one fiscal year and budget appropriations remain in effect until the project is completed. The upcoming or initial year of funding in the CIP is approved by the City Council as part of the annual budget process, and can be updated throughout the year through a budget amendment approved by the City Council. For future years, the CIP is strictly a statement of intent, not an appropriation of funding for projects contained within.

d. Upon completion of each project, the finance department and operating department will work together to classify the project as closed. Any excess funds remaining in the capital project are either re-appropriated to another project (existing or new) within the same funding category, or transferred to the fund from which the initial funding was authorized.

IV. DEBT MANAGEMENT

The City may issue debt for the purpose of financing short and long-term infrastructure and capital improvements. Infrastructure includes those basic physical structures provided by government to support a community's basic human needs, economic activity, safety, and quality of life.

1. The City shall retain an independent financial advisor for advice on the structuring of new debt, financial analysis of various options, the rating review process, marketing debt issues, marketability of City obligations, sale and post-sale services, review of the official statement, and other services as necessary.

2. The City shall retain bond counsel for legal and procedural advice on all debt issues. Bond counsel shall advise the City Council in all matters pertaining to its bond ordinance(s) and/or resolution(s). No action shall be taken with respect to new obligations until a written instrument has been prepared by the bond attorneys certifying the legality of the proposal.

3. The preparation of the Official Statement is the responsibility of the financial advisor in concert with the City staff. Information for the Official Statement is gathered from departments/divisions throughout the City. The City will take all appropriate steps to comply with the federal disclosure rules (i.e., Securities and Exchange Commission Rule 15C2-12). The City will provide annual and event disclosure to information repositories throughout the term of securities for the benefit of the primary and secondary municipal market.

4. The City will seek to maintain and improve its current bond rating so its borrowing costs are reduced to a minimum and its access to credit is preserved.

5. The City will generally match the term of long-term debt issued to the estimated useful life of the projects financed. Current operations will not be financed with long-term debt. Debt incurred to finance capital improvements will be repaid within the useful life of the project.

6. An updated Capital Improvement Plan will be presented to the City Council for approval on an annual basis. This plan will be used as a basis for the long-range financial planning process.

7. Short-term obligations may be issued to finance projects or portions of projects for which the City ultimately intends to issue long-term debt; i.e., it will be used, when appropriate, to provide interim financing which will eventually be refunded with the proceeds of long-term obligations.

8. Long-term certificates of obligation, general obligation bonds, and revenue bonds shall be issued to finance significant and desirable capital improvements. The City will comply with all rules and provisions as set for the under the Constitution and State laws.

9. The City shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt or retiring outstanding bonds.

10. A resolution of intent to issue bonds authorizing staff to proceed with preparations shall be presented for the consideration of the City Council when the capital budget is presented or as soon thereafter as reasonably possible.

11. The City shall utilize comprehensive financial analysis and modeling in the City's ad valorem Debt Management Plan, and incorporate numerous variables such as sensitivity to interest rates, changes in assessed values, current ad valorem tax collection rates, self-supporting debt, and fund balances.

V. FINANCIAL REPORTING

1. 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.

2. The Finance Department will present quarterly financial reports at City Council meetings.

3. 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.

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 City of Waxahachie annual 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. In preparation for the development of the budget, the City's goals and priorities are revisited at the first work session and reaffirmed during the presentation of the draft budget at the second work session. Additionally, the goals and strategies to safeguard the City's financial health is also discussed.

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 this time, departments will also revisit the five-year Capital Improvement Plan in preparation for the first work session with city Council held in the Spring. On April 11, this work session was held with the City Council to discuss the upcoming budget development process, the 5-Year Capital Improvement Plan, and recommended projects to be included as part of the 2024 bond issuance.

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 in May, meetings are held with the City Manager and departments to review budget recommendations and service delivery plans based on City Council priorities. During May and June, Finance will begin developing a five-year forecast of revenue projections and anticipated cost increases, in preparation for a second work session with City Council. On June 18, this work session provided 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. A third work session was held with the City Council on July 15 to provide a budget update and refine budget recommendations.

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. The proposed budget was finalized and published on August 9, 2024.

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. For the FY 2025 Budget, there were no changes from the posting of the Proposed Budget to the adoption of the Budget.

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 October, the City willbegin 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 accurate. Upon completion of the audit, the Annual Financial Report is published and presented to the City Council.

LONG-TERM FINANCIAL PLANS

The requirement to adopt an annual budget is outlined in the City Charter as well as the State's Local Government Code, Chapter 102. It sets the City's spending plan for the succeeding fiscal year and provides a summary of available funds for that year. Much of the budget development process focuses on the upcoming year to ensure the City's resources can cover the projected expenditures. Although the adopted budget only authorizes one year of appropriations, it is important that the City analyze and model the upcoming budget year and its impact on future years. This helps to ensure that one-time and recurring revenue are able to cover one-time and recurring expenditures.

The City of Waxahachie employs a number of strategies to account and plan for long-term operating and capital expenditures. For operating expenditures, all City departments submit a

Five-Year Operating Plan. This document lists forecasted additions to the department's budget, and may include adjustments based on population growth, enhancements to current service, future personnel additions, and contractual cost increases. These costs are reviewed and layered into each major fund's forecast for the current year and future years. These costs are modeled over the next five years and include adjustments to future revenues and expenses by analyzing trends and projected inflationary cost increases. These models are used internally by the Finance Department and City Management to ensure that decisions made for the upcoming year don't negatively hinder the City's for future years. This long-term forecasting and modeling provide the City the ability to recommend a budget with confidence that the budget is sustainable into the long-term.

Similar to the Operating Plan, departments submit a Five-Year Capital Plan. This plan is used to develop the City's Capital Improvement Program (CIP). The CIP is a multi-year funding strategy that summarizes future funding of large capital projects with proceeds from bond issuances, interest income, developer contributions, and water and waste water impact fees. The upcoming or initial year of funding in the CIP is approved by the City Council as part of the annual budget process, and can be updated throughout the year through a budget amendment approved by the City Council.

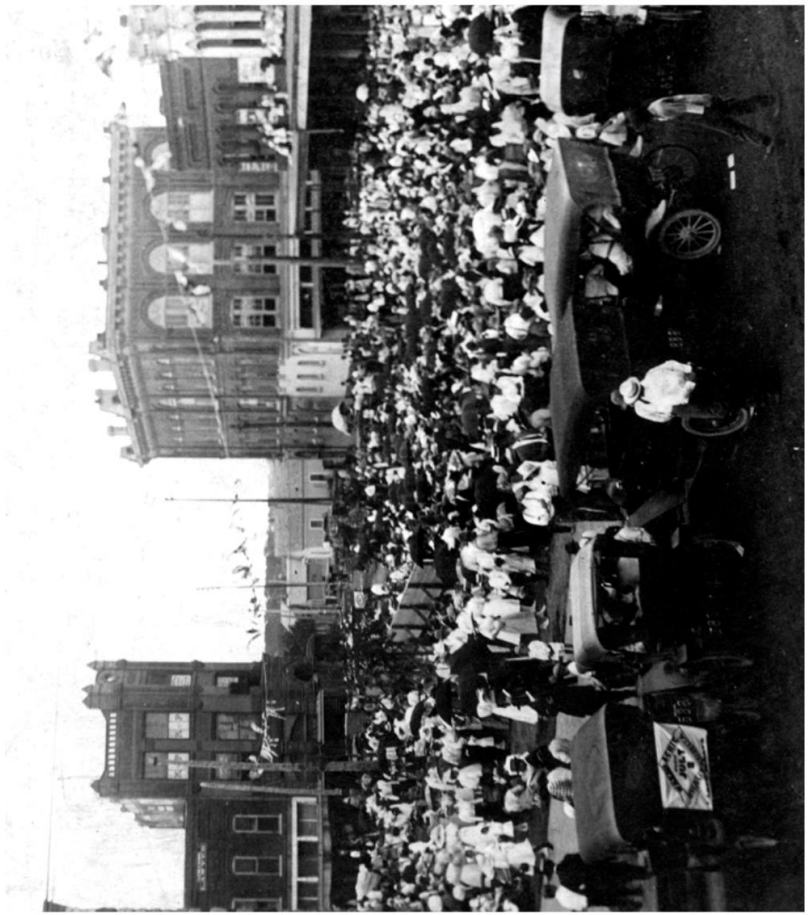
For future years, the CIP only represents potential future plans and department-identified projects for future consideration, and will change annually as priorities change, and staff reviews project needs and funding availability. The City utilizes comprehensive financial analysis and modeling in the City's Capital and 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. The CIP can be found in the Capital Program section of this document.

CITY OF WAXAHACHIE

FY 2025 BUDGET CALENDAR—MAJOR MILESTONES

Preparation	***January - February***	Finance develops base budget (remove one-times, take personnel snapshot) and begins developing planned line items. Training provided as requested.
	February 27	FY 2025 Budget Kickoff: Finance department distributes calendar, proposed budget worksheets, and instructions to Department Directors.
	February 27 - March 22	Departments develop budget proposals and submit to Finance.
	March	FY2023 Audit presented to City Council
	April 8 - April 19	Internal departmental meetings to discuss the base budget and budget proposals.
	April 11	1st City Council Workshop City Council Workshop – CIP.
	April 14	Finance closes the March monthly finances for six-month year-end estimate.
	April 17 - April 28	Departments develop year-end estimates and submit to Finance.
	May 13- May 31	Meetings with City Manager to review budget recommendations and service delivery plans.
	April 1 - June 18	Development of Draft Budget. Finance sends department pages with goals and performance measures for review.
	June 18	2nd City Council Workshop City Council Workshop – Draft Budget
	July 5	Department pages with goals and performance measures due from Departments.
	July 15	3rd City Council Workshop City Council Workshop – Draft Budget.
	June 18 - August 9	Development of proposed budget using input from City Council Workshop.
	End of July	Tax Roll Certification Chief Appraiser official date for certifying tax roll.
	End of July	Calculation of No New Revenue and Voter Approval Tax Rates.
Adoption	***August 5***	Vote to consider setting Proposed Tax Rate (must be recorded for tax hearing notice).
	August 9	Proposed Budget made available on the City's website and City Secretary's Office.
	August 29	First Reading of Budget and Tax Rate Public hearing for budget. Action includes scheduling and announcing meeting to adopt tax rate.
	September 5	Final reading; Adoption of Budget and Tax Rate.
Implementation	***October 1***	Fiscal Year begins.
	October 14	Publish final FY 2025 Adopted Budget.
	October 31	Submit budget document to Government Finance Officers Association (GFOA) for consideration of Distinguished Budget Presentation Award.
	December 9	Presentation of preliminary unaudited year-end financial report.

BUDGET OVERVIEW





Budget Overview

The City Manager's budget message articulates priorities and issues for the upcoming year and reviews significant changes in priorities from the current year. Highlighting the current year and noting the factors influencing the next year, helps to understand the rational used in determining future needs and how the City addresses the challenges.

City of Waxahachie Budget Basics

Executive Summary

HONORABLE MAYOR, MEMBERS OF CITY COUNCIL AND CITIZENS OF WAXAHACHIE:

It is an honor to present once again the City's annual budget for the Fiscal Year of 2024-2025. The budget that follows this message meets all the requirements set forth by the State of Texas and the City's Charter. This document represents countless work hours from many dedicated City of Waxahachie employees.

The budget process begins each spring and does not conclude until its adoption by the City Council in the fall. The process consists of reaffirming the City Council's priorities for the coming year, ensuring the five-year capital and operating plans remain consistent with those priorities, forecasting end-of-year revenues and expenditures, identifying new and replacement departmental needs, and projecting the coming year's revenue and expense figures. This exercise is accomplished through staff-level meetings, meetings with City management, and multiple meetings with the City Council. It should be noted that other day-to-day staff duties do not pause while this significant undertaking takes place each year; it is an additional lift for many of the staff.





While the budget details are contained throughout the document, this budget message will briefly touch on some of the highlights of the FY2023-2024 year-end figures as well as what is projected and budgeted for the FY2024-2025 budget year. While there are several smaller funds, this message will focus on the City's General Fund, the Water and Wastewater Funds, the Sokoll Water Treatment Plant Fund, the Waxahachie Community Development Corporation (WCDC) Fund (4B), and the Hotel Occupancy Tax (HOT) Fund. There are also a number of attachments to this letter that should assist the reader in quickly referencing those departmental enhancements and larger capital projects funded in the adopted budget.

2023-2024 In Review

GENERAL FUND

The City's General Fund, the cornerstone of our financial stability, funds many of the typical municipal services (including Parks, Public Safety, Streets, Engineering, Administration, etc.) and is the City's largest fund. This fund's revenues consist of various sources, the largest being taxes assessed from real property valuations, sales tax collection, and franchise fees from our franchised utilities. There are several smaller revenue sources as well, including such items as construction permits, fines, and interest income.

The General Fund ended FY2023-2024 with a fund balance of just over $34M, equating to approximately 52% of the fund's FY24 annual operating expenses. The fund anticipated and incurred expenditures of $66.2M under revenues of $74.8M, which resulted in a fund balance increase, after transfers, of approximately $9M. This was primarily the result of increased property and sales tax revenue.

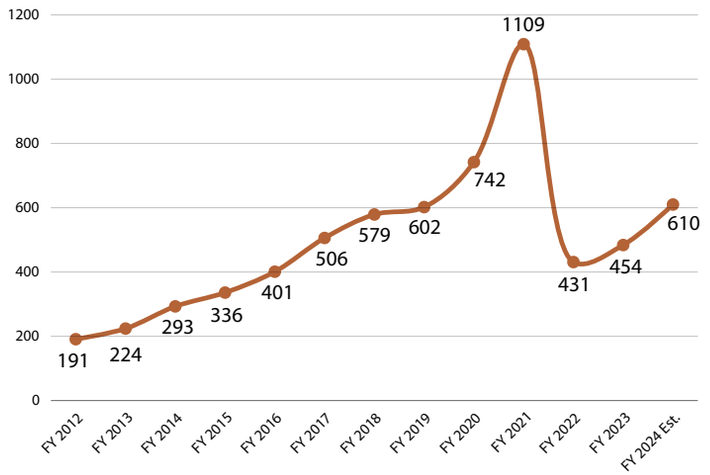
Some of the year-end highlights impacting the General Fund include:

- Ad valorem taxes returned nearly $1M more than budgeted.
- Sales tax returns matched budgetary expectations of $22.7M.
- Building permit activity grew by more than $1M, returning to our historically strong growth.
- Street inspection fees exceeding budget estimates by nearly $400k.

Although inflation and the economy's higher interest rates adversely impact the construction industry, they increased the City's interest income revenue. Last year, the City received more than $1M more in interest than the previous year, representing a 13% increase.



Single Family Building Permits Issued



WATER, WASTEWATER AND SOKOLL WATER PLANT FUNDS

The City operates a wastewater treatment collection system and plant, which are accounted for within the Wastewater Fund. As wastewater rates are set to recover the costs associated with running the wastewater operations, the fund does not carry a significant working capital balance. Last year, the fund's revenues of $14.6M only exceeded operation expenditures of $12.6M by just over $1.8M.

In addition to sewer operations, the City also operates two water plants and an elaborate distribution system to provide for the community's water needs. The Howard Road Water Plant and the distribution system are provided for within the Water Fund, while the second plant, the Sokoll Water Plant, is accounted for in a separate fund (see below). Like the Wastewater Fund, the Water Fund sets user rates in such a manner as to recoup the expenses of operating, maintaining, and planning for future needs of the community's water system. In FY2023-2024, the Fund realized revenues over initial budget projections at $8M or 1% more than the budgeted figure of $6.6M. This is likely attributable to the complete installation of the City's Smart Meter Program, which included newer, more accurate meters that would better capture actual water usage as well as higher consumption volumes due to city growth. The year-end expenditures exceeded budgeted figures by just over $1M.

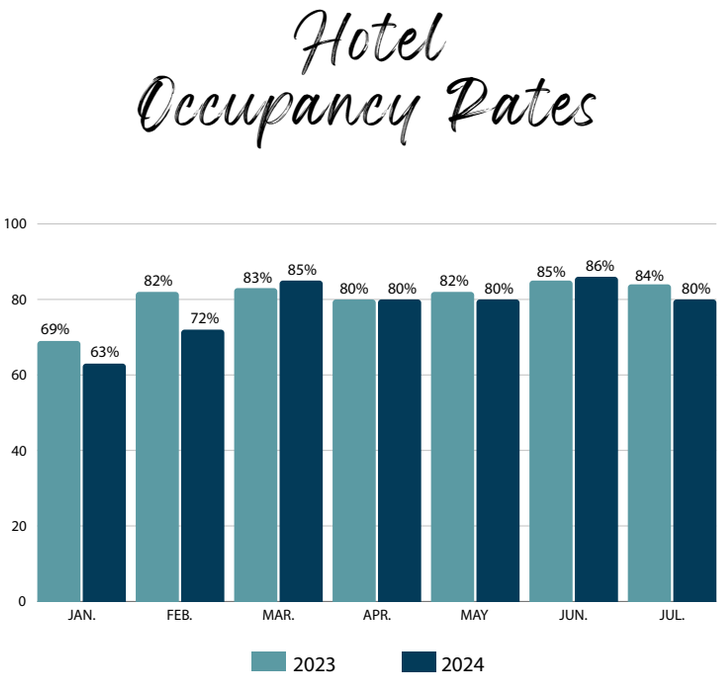
The Sokoll Joint Venture Fund captures the operations of the Robert W. Sokoll Water Treatment Plant, a joint venture between the City and Rockett Special Utility District. The FY2023-2024 budget year saw ending expenditures slightly higher than revenues by approximately $355k. Revenues and expenditures both ended the year at approximately $8M.

WAXAHACHIE COMMUNITY DEVELOPMENT FUND

The Waxahachie Community Development Corporation is the corporation funded by the City's 4B sales tax of ½ cent to operate the City's Civic Center, Sports Complex, and Beautification program as well as funding a portion of the Railyard Park Amphitheater debt service. As this fund largely relies on sales tax, its revenues tend to outpace expenditures during years of economic prosperity. The fund's available fund balance ended the year at just over $4M; while the fund's FY24 revenues ended at $8.7M, and expenditures (including debt service) were at $9.5M.

HOTEL OCCUPANCY TAX FUND

Hotel Occupancy Tax revenue continues to rebound from the dip we saw in post-pandemic years. Year-end revenues returned $1.2M over budgeted figures or 13%. Expenditures held close to anticipated figures, and as a result, the fund balance realized a $133K increase.



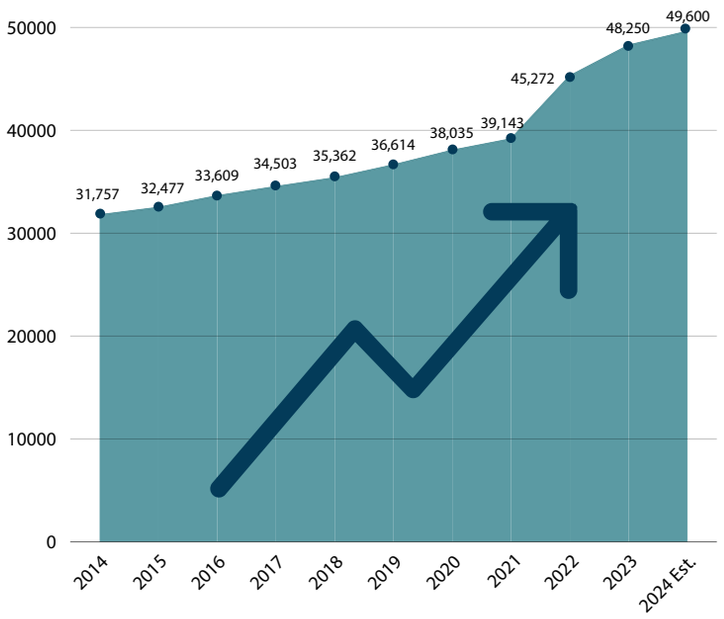
2024-2025 Budget Highlights

As in FY2023-2024, this year's budget was built on the same guiding principles and priorities of the City Council. This is evidenced in the projects and initiatives being funded this coming year. Before discussing the various General Fund projects in this year's budget, it is essential to understand anticipated revenues and what assumptions are being made in the local economy. The general fund mainly depends on property and sales taxes, vital revenue streams to discuss further.

GENERAL FUND REVENUES

The City continues to grow in population year after year; however, the growth was down slightly from recent years. This growth is a good indicator of the local economic conditions, and as a result, the ad valorem revenues are positively impacted. The chart below shows the increase in property valuations, including new infrastructure added to the tax roll within the City of Waxahachie. These figures include valuations for both residential and non-residential properties.

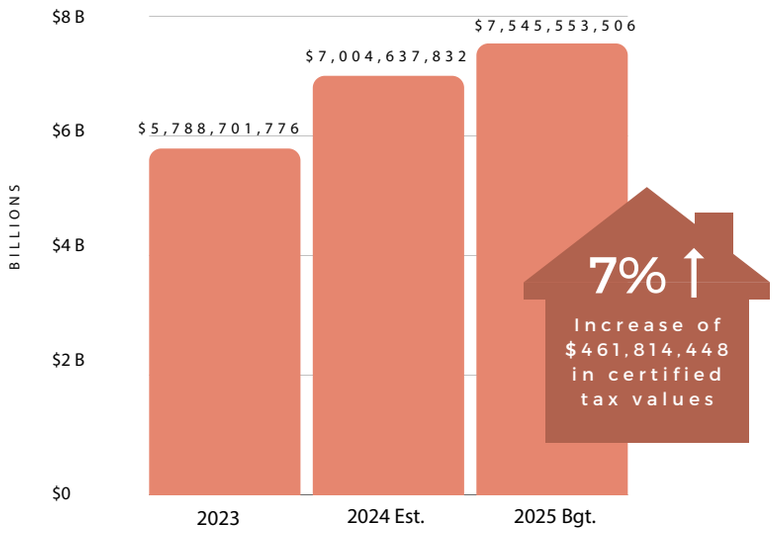
Population Growth





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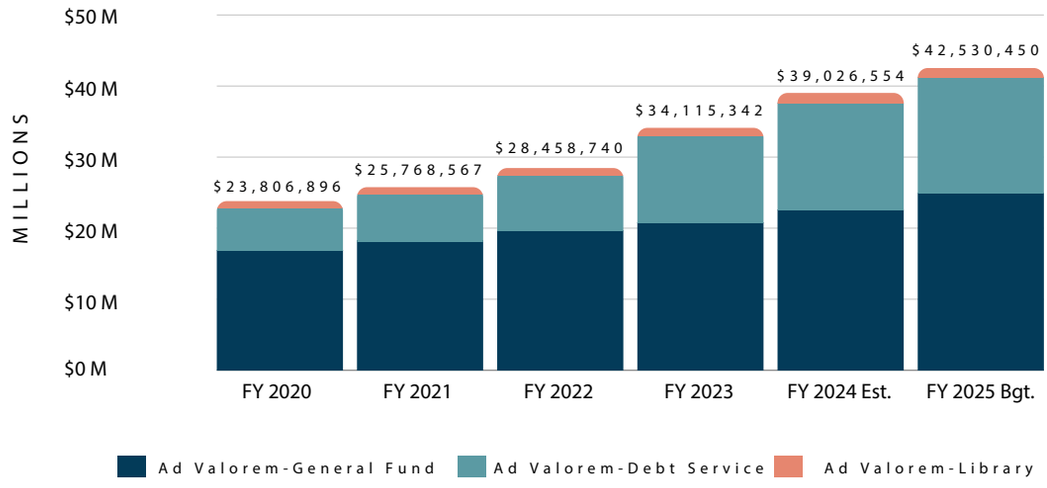
Property Values





When the Ellis County Tax Office applies the City's adopted tax rate to the increased property values, the anticipated revenues from property taxes will climb. This year, total ad valorem taxes are expected to increase by just over $1.4M to nearly $24.9M for operations. This year, approximately $1.3M will be returned to fund the Nicolas P. Sims Library. In addition, a portion of the ad valorem tax revenues goes to fund ongoing debt service. That figure is anticipated to be $16.2M this year, up from $15M last year. The graphic below shows how this revenue has grown in recent years in response to the local solid housing market and strong economy the community has enjoyed.

Ad Valorem Tax Revenues

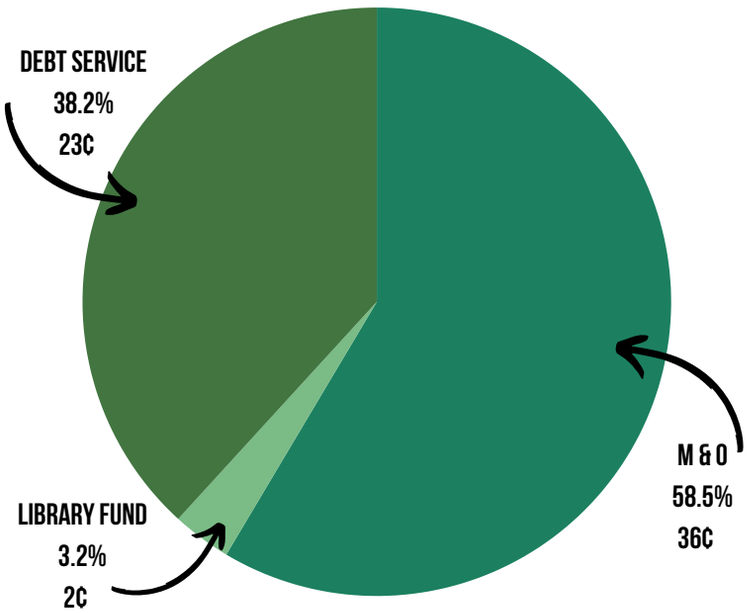


Referencing the tax rate breakdown below, you can see that just over 38% of these funds pay for the City's capital projects funded through debt issuance. This remains an essential funding strategy to address the ongoing needs of a rapidly growing community like Waxahachie.

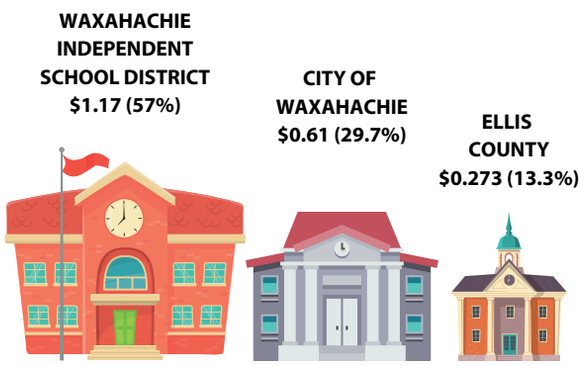


Tax Rate Components

BASED ON $0.61/$1.00 VALUATION



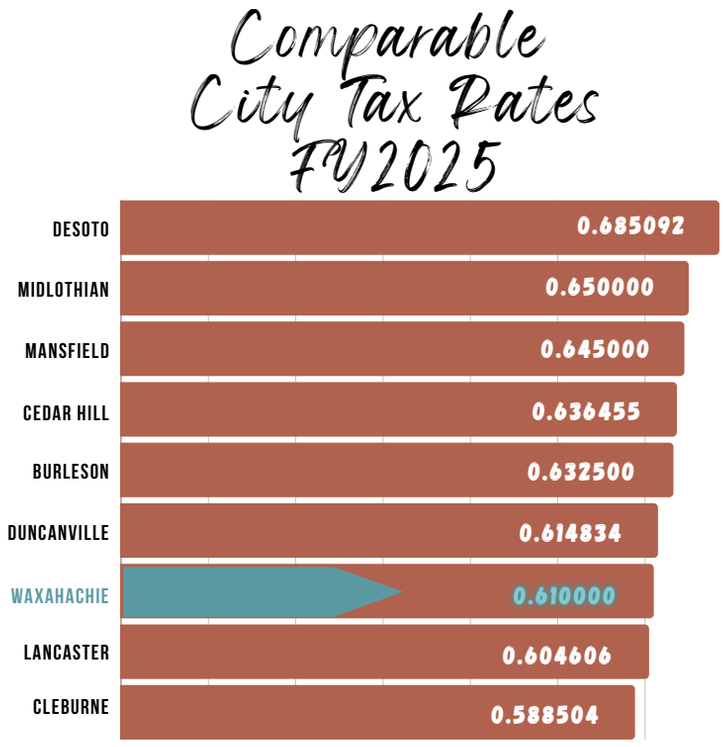
As mentioned previously, property tax revenue is derived by applying the valuations of property (provided by the Ellis Central Appraisal District) to the tax rate adopted by the City Council. This year, the City Council stood firm on the tax rate at a $0.61/$100 valuation. I am pleased to also mention that the City is applying its recently increased 3.5% homestead exemption in FY25. This exemption was increased over the 1% reduction adopted last year.

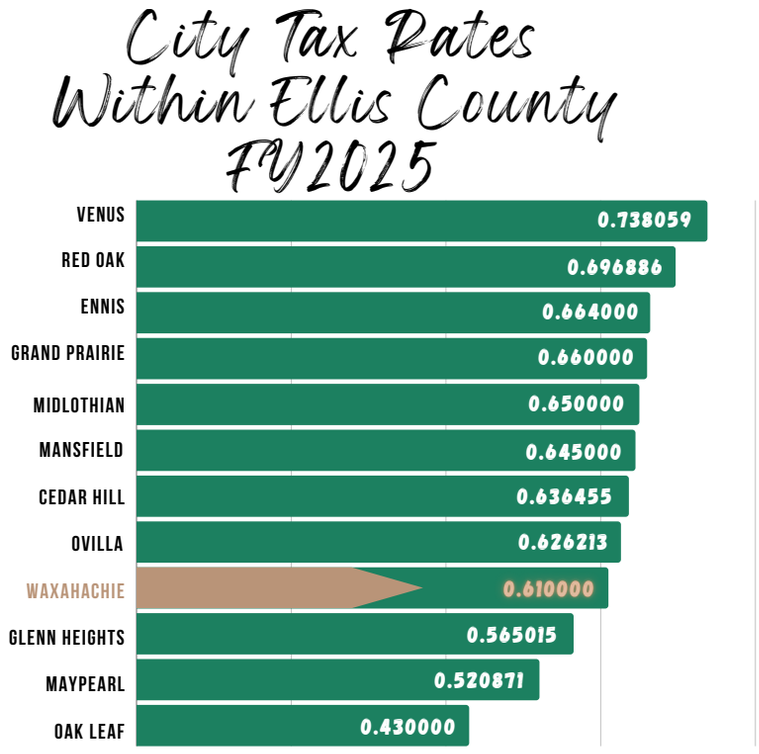


Did You Know...

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

A frequent question or comment for the City Council and staff surrounds the adopted tax rate and whether it is appropriate given the community's characteristics and location. While our robust local economy and resulting sales taxes help relieve pressure on this revenue stream, they remain a critical part of the resources needed to provide roads, public safety personnel, and quality of life amenities a desirable community requires. A brief survey of communities in the southern DFW Metroplex can quickly demonstrate that the rate adopted by Waxahachie is not out of line but is actually near the bottom compared to other cities' rates.



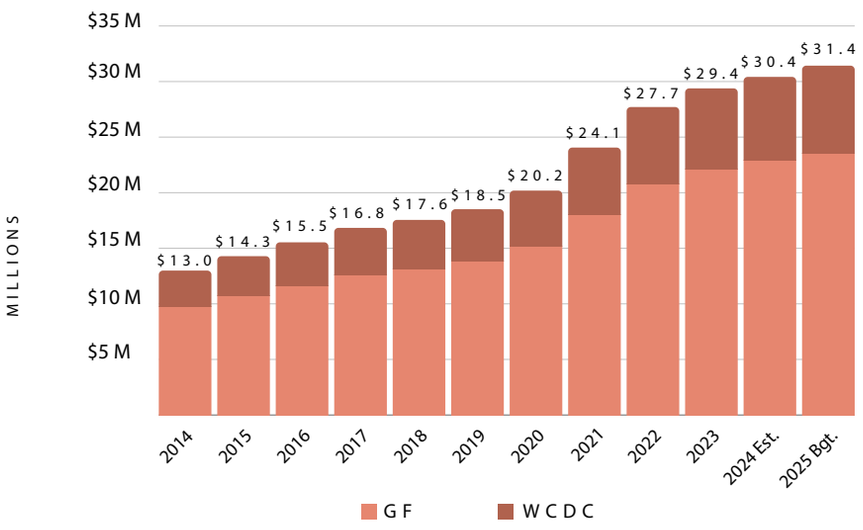


The local sales tax is the other dominant revenue source for General Fund operations. FY2024-2025 collections are estimated at $23.5M (up almost $1M over last year). It is important to remember that ½ cent is dedicated to the WCDC fund, so only 1½¢ of the 2¢ of collections will go to support General Fund operations. The graphic that follows shows how the total sales tax collections have grown in the past decade. This trend again reflects the positive growth in the retail industry for our community and further supports the notion that Waxahachie continues to be a strong destination for both local and regional commerce.



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Annual Sales Tax

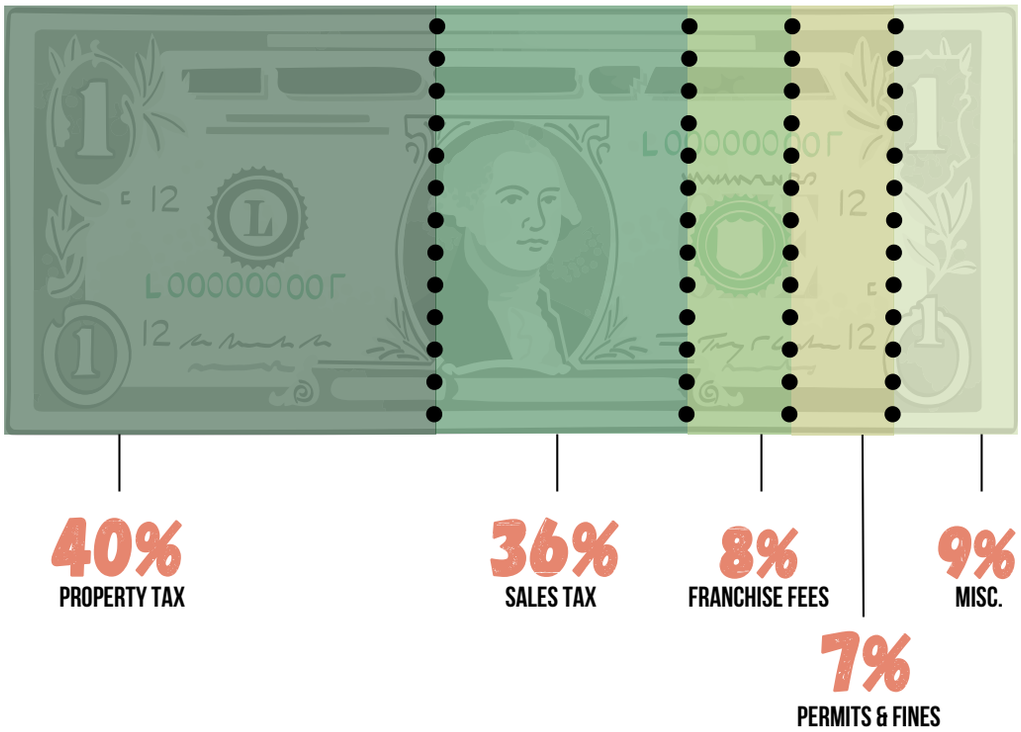


55% INCREASE IN THE LAST 5 YEARS



I mentioned earlier in this message that several funding streams contribute to the funding of the City's General Fund operations. We have discussed the two largest, but there are a number of others, and the details of those revenues are provided in the following pages. Here is a summary graphic that depicts the City's heavy reliance on the ad valorem tax and sales tax revenues.

General Fund Revenue Sources



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On the expense side of the General Fund, expenditures for FY2024-2025 are expected to be $3.8M over the FY24 year-end estimate. Reviewing the budget details in the following pages, one might notice an increase in almost every departmental budget. This is again due to the City Council following through on their funding priorities. Additionally, every department continues to be affected by the rising costs of goods and services across the board.

In addition to maintaining a stable labor force, the Council prioritizes public safety, maintaining the City's infrastructure, and implementing quality-of-life projects. The coming year's budget supports these priorities as demonstrated below:

Make Sense of Each Dollar

For Every Dollar of City Revenues...



The Capital Improvement Projects funded through this year's bond issuance also prove that the Council remains committed to those critical projects identified earlier this year during the City Council's midyear workshop. The projects outlined in Attachment B of this document and summarized below followed the careful strategic planning contained within the City's five-year Capital Improvement Plan.

FY2025 Capital Improvement Projects



I would also recommend referring to Attachment A for a complete list of General Fund budget additions and enhancements over the preceding year. These initiatives and personnel requests (see attachment C) represent those that are most worthy of funding this year and are included within the FY2024-2025 adopted budget.

WATER,WASTEWATER AND SOKOLL WATER PLANT FUNDS

The Wastewater Fund is again projected to spend almost all the anticipated revenues supporting its operations. This year, revenues are expected at $16.6 M (inclusive of a 5% rate increase) and expenditures just below $16M. As usual, the funding for this operation includes a number of equipment purchases as well as construction and maintenance projects. These enhancements total more than $9.3M; a complete list can be found in the table following this message.

The Water Fund is expected to reduce fund balance by nearly $531k this year as revenues are projected at $22.7M (inclusive of a 5% rate increase) and expenditures are anticipated at $23.2M. This deficit is primarily due to some large purchases including inflation on chemical purchases. Also included is the City's portion of capital improvements at the Sokoll Water Plant, where capital expenditures are shared equally between the two partners. In total, enhancements for the Water Fund equal nearly $1.6M. Operating revenues and expenses for the Sokoll Plant are expected to remain generally on par with levels from FY2023-2024.



WAXAHACHIE COMMUNITY DEVELOPMENT FUND

As mentioned earlier, the Waxahachie Community Development Corporation continues to see the financial benefits of a growing local tax base. Sales tax revenues alone for this fund are expected to grow over last year's budget figures by $350k. FY2024-2025 anticipates revenues exceeding expenses (including debt service) by $1.4M and thus, bringing the fund's balance to an expected $5.8M.

HOTEL OCCUPANCY TAX

The Hotel Occupancy Tax Fund is expected to remain relatively flat. Projected HOT tax revenue is on par with last year's figures, while expenses have grown primarily due to inflation pressures. Overall, the Fund is expected to net a mere $117K at year's end, ending the year with a $1.2M fund balance.

Conclusion

The City of Waxahachie is blessed to have a fantastic 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 FY2024-2025 budget message, it is with pride that I can again credit that team for 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 team's duties beginning in early spring, not concluding until fall and the beginning of the new fiscal year.

I want to acknowledge the incredible efforts of the Finance Team, including Finance Director Chad Tustison, Assistant Finance Director Gail Turner, and Budget Officer Chris Childs. 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, I want to express my gratitude to our Communications and Marketing team for their creativity and design efforts on this document. I would also like to recognize Deputy City Manager Albert Lawrence for his input and discernment in constructing the budget. Finally, thank you to 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 of what priorities will 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 me 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 we are all proud to call home.



Sincerely,

Michael Scott
City Manager

Attachment A:
FY 2024-2025 Enhancements

PUBLIC SAFETY

Police	5 Patrol Officers	948,087
Police	Business Operations Coordinator	102,138
Police	2 Corporal Enhancement Positions	49,207
Police	4 Replacement Police Vehicles	404,224
Police	Open Records Management System	22,500
Police	MS Staff Enhancement - PD/Cyber	65,000
Police	First Responder Mental Health Outreach	5,000
Emergency Management	Replace Current Vehicle for More Towing Capabilities	75,000
Emergency Management	Replace Drone	15,000
Emergency Management	Replace 3 old Sirens & Move to Commander One system	120,000
Emergency Management	Emergency Shelter Trailer to Provide Disaster Supplies	15,000
Emergency Management	Mobile Power and Lights in Case of Disaster	25,000
Fire	6 Firefighter Positions to Offset Overtime (Net Cost)	90,624
Fire	Business Operations Coordinator	110,088
Fire	Booster Truck 3	375,000
Fire	Early Detection Cancer Screening	49,500
Fire	Add Swift Water Team (SWRT) Members	41,250
Fire	New Lifepak 15 Heart Monitors	130,000
Fire	New Portable Radios	38,750
Fire	New Mobile Data Terminals (MDTs)	15,000
Fire	New 803 Vehicle (Asst. Fire Marshal)	62,500
Fire	First Responder Mental Health Outreach	5,000
Animal Control	Desktop Computers (4) and Desktop Printer (1)	7,000
Animal Control	Animal Transport Trailer	60,000
Animal Control	New Animal Shelter Attendant	75,487
TOTAL		**2,906,355**

Attachment A:
FY 2024-2025 Enhancements

STREETS & PUBLIC WORKS

Streets	Superintendent	199,734
Streets	Replace 3-2017 4x4 F350 Crew Cab w/ Utility Bed	249,000
Streets	Security Key Cabinet	20,000
Streets	Replace 2016 Street Sweeper	325,000
Streets	Excavator	65,000
Streets	Replace 2005 Tractor with Loader	30,000
Streets	Asphalt Rehabilitation	500,000
Public Works	Public Works Inspector III	175,247
Public Works	Growth Path - Inspector I to II	6,685
Public Works	LIDAR (NCTCOG)	25,000
TOTAL		**1,595,666**

CULTURE AND RECREATION

Parks & Recreation	Waxahachie Regional Trail Project	1,500,000
Parks & Recreation	M&M Playground Replacement	450,000
Parks & Recreation	Getzendaner Playground Surface	200,000
Parks & Recreation	Zero Turn Mower (3)	51,000
Parks & Recreation	Lee Penn Baseball Field Rehab	45,000
Parks & Recreation	Trailer Replacement (2)	10,000
Parks & Recreation	Parks Conference Room Improvements	77,500
Parks & Recreation	Golf Cart for Events	20,000
Parks & Recreation	Lions Park Practice Fields (Total $500K shared with WCDC)	250,000
Penn Park Pool	Security Cameras	50,000
Senior Citizens Center	Lounge Area Furniture	13,000
Senior Citizens Center	Exercise Equipment	26,000
Senior Citizens Center	Freezer Replacement	8,000
Senior Citizens Center	PT Administrative Clerk	3,699
Senior Citizens Center	Lead Food Service Coordinator	52,800
Senior Citizens Center	Increased Instruction, Classes, Floor Training	2,500
TOTAL		**2,759,499**

Attachment A:
FY 2024-2025 Enhancements

GENERAL GOVERNMENT

Economic Development	Future Economic Development Incentives	250,000
Planning	Senior Planner Reclassification to Planning Manager	23,148
Planning	New Planner	93,117
General Items	Furniture for City Hall	350,000
General Items	Additional Life Insurance Benefit	33,000
Downtown Development	Sidewalk Improvement/Rehabilitation	60,000
Downtown Development	Fabric Replacement for Shade Structure in Downtown	6,000
Downtown Development	Perforated Aluminum Umbrellas	9,600
Downtown Development	Downtown Bathroom Renovation	36,600
Central Garage	Assistant Fleet Manager	134,381
Central Garage	Fleet Management Software	47,500
Central Garage	Noregon Diagnostic Tool	9,750
Facility Maintenance	Facilities Manager	109,742
Building Services	Reclass Permit Technician to Permit Technician II	6,483
Community Services	Substandard Structure Repair Assistance Program	25,000
TOTAL		**1,194,321**

SUPPORT SERVICES

Human Resources	GPS Tracking & Monitoring for City Vehicles	75,000
Information Technology	City Hall Renovation - IT Equipment & Services	150,000
Information Technology	City Hall Renovation - Council A/V & Voting System	225,000
Information Technology	Private Fiber Expansion	150,000
Information Technology	Pole Contact Fees	2,200
Information Technology	Microsoft 365 Licensing	180,000
TOTAL		**782,200**

Attachment A:
FY 2024-2025 Enhancements

WATER

Non-Departmental	Contribution for Sokoll Projects	189,250
Non-Departmental	Howard Road WTP Master Plan Update	300,000
Water Utility Admin	CPM Training	4,865
Water Utility Admin	Laptop	3,200
Water Production	Roof Replacements	91,000
Water Production	Water Quality Specialist 1	99,336
Water Production	Central Valve	50,000
Water Production	Chlorine System	39,000
Water Production	Hach CL17sc	4,000
Water Production	Automatic Flushing Stations	19,000
Water Production	1 Vehicle Replacement	41,398
Water Production	Water Quality Vehicle Equipment	15,750
Water Production	Building Signs	9,500
Water Production	6" Pump	90,500
Water Distribution	Two Additional Utility Workers	171,695
Water Distribution	Replacement Dump Truck	160,000
Water Distribution	In-Service Pipeline Leak Detection	90,400
TOTAL		**1,378,894**

WASTEWATER

Wastewater Collection	New Flow Meters	42,488
Wastewater Treatment	Belt Filter Press Refurbishment	382,375
Wastewater Treatment	Replacement Dump Truck	133,000
Wastewater Treatment	Replacement Wastewater Treatment Plant Outdoor Lighting	100,000
Wastewater Treatment	Storage Building	10,000
Wastewater Treatment	Auto Sampler Units	16,000
Wastewater Treatment	2 Replacement Cranes	300,000
TOTAL		**983,863**

Attachment A:
FY 2024-2025 Enhancements

WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION

Civic Center	Replace/Update/Repair Main Components with HVAC System	145,000
Civic Center	Furniture and Fixtures (Event Inventory/Tables) 3-Year Phase	23,000
Civic Center	Replace Vending Machine	8,000
Sports Complex	Field Supervisor Succession Planning	5,949
Sports Complex	Senior Maintenance Worker Succession Planning	2,496
Sports Complex	Maintenance Worker II Succession Planning	2,704
Sports Complex	Maintenance Worker II Succession Planning	2,454
Sports Complex	LED Light Improvement Project - Phase I	700,000
Sports Complex	Wrought Iron Fence	175,000
Sports Complex	Renovate Outfields and Football Field	110,000
Sports Complex	Replace Game Field Fencing	100,000
Sports Complex	Replace 72" Zero Turn Mower	50,000
Sports Complex	Maintenance Seal Coat Parking Area	80,000
Sports Complex	Replace Gator and Golf Cart	30,000
Sports Complex	Shade Pavilion Near Football Field	40,000
Sports Complex	Replace Existing Trash Cans, Tables, and Add Bench Seating	50,000
Sports Complex	Robotic Turf Painting Machine	15,000
Sports Complex	Multiple Island Renovations	60,000
Beautification	Electric Cooler Storage for Bulbs, Seeds, etc.	19,800
Beautification	Low Bowl Cast Stone Planters. Concrete Base	6,000
Beautification	Preparation Class for the Structural Pest Control Test	250
Beautification	Top Dresser to Spread Material to Even Out the Surface	26,125
Beautification	Redo All Irrigation at SoCo Depot and Edging Replacement	17,000
Non-Departmental	Lions Park Practice Fields (Total $500K shared with WCDC)	250,000
Non-Departmental	Update Park Signage	275,000
TOTAL		**2,193,778**

Attachment A:
FY 2024-2025 Enhancements

OTHER FUNDS		
Sokoll Operations	Sokoll Cell Valve and Actuator Replacements	150,000
Sokoll Operations	Sokoll WTP Master Plan	300,000
Sokoll Operations	Replace Hypochlorite Generator Heaters	40,000
Sokoll Operations	Replace 10 GAC Gearboxes	40,000
Sokoll Operations	Replace Self Contained Breathing Apparatuses	13,000
Sokoll Operations	Engineering of Membrane North Lighting System	24,000
Sokoll Operations	Replace Four SCADA computers	30,000
Sokoll Operations	Replace Amperometric Titrator	4,000
Sokoll Operations	Additional Vehicle for On-Call, Inclement Weather, Training	54,500
Sokoll Operations	Painting Clearwell, Piping, Pumps and Blowers, and Fences	25,000
Airport Operations	New Fuel Self-Service Location (Offsetting Grant Revenue)	188,385
Airport Operations	Wash Rack to Comply with SWPPP (Offsetting Grant Revenue)	85,083
Airport Operations	Roof Coating Preventive Maintenance (Offsetting Grant Revenue)	99,630
Airport Operations	Replace security camera system (Offsetting Grant Revenue)	33,799
Cemetery	Add Cemetery Coordinator/Field Supervisor Position	83,624
Cemetery	Replace Zero Turn Mower	16,000
Cemetery	Shop Improvements	15,000
Cemetery	Fuel Trailer	12,000
Cemetery	Replace UTV	20,000
Convenience Station	Replace UTV	20,000
TOTAL		**1,254,021**

Attachment B:
FY 2024-2025 Capital Improvement Projects
(Bonds issued in 2024)

GENERAL FUND CIP

Streets	East Ross and Kaufman	400,000
Streets	Indian Hills Addition Alleys Phase I	700,000
Streets	College Hills Addition Alleys	200,000
Streets	Old Italy / Spur 394	9,500,000
Facilities	Streets Equipment Yard	3,000,000
Facilities	Parks Maintenance Service Center	3,000,000
Facilities	City Hall Remodel	9,035,000
Facilities	New Police Firing Range	1,750,000
Parks	Creek Bank Stabilization	3,000,000
Fire	Replace Fire Engine 3	1,250,000
Fire	New Fire Engine 1	1,295,000
TOTAL		**33,130,000**

WATER FUND CIP

Water	Highland Avenue Elevated Storage Tank	140,000
Water	Grand Avenue Ground Storage Tank	150,000
Water	South Prong Dam Repairs (Emergency Spillway Improvements)	300,000
Water	Water Lines Replacement - Almond St, Vine St, Harbin Ave	1,405,000
TOTAL		**1,995,000**

WASTEWATER FUND CIP

Wastewater	Sewer Line & Lift Station Development Near TxDOT Spur 394	1,000,000
Wastewater	West Side Lift Station Generator	500,000
Wastewater	Southwest Trunk Sewer Rehab Phase II	500,000
Wastewater	Northeast Trunk Sewer Expansion (Phases I, II, III)	1,500,000
Wastewater	Kaufman and E. Ross Sewer Line Replacements	100,000
Wastewater	College Hills (Alleys) Sewer Rehab	200,000
Wastewater	Lower Mustang Creek Lift Station Exp Ph IV	3,600,000
TOTAL		**7,400,000**

Attachment C:
FY 2024-2025 New Personnel



PERSONNEL

Animal Control	Shelter Attendant	1
Central Garage	Assistant Fleet Manager	1
Facility Maintenance	Facilities Manager	1
Fire Department	Firefighter	6
Fire Department	Business Operations Coordinator	1
Planning	Planner	1
Police Department	Police Patrol Officer	5
Police Department	Business Operations Coordinator	1
Public Works	Public Works Inspector III	1
Senior Citizens Center	Administrative Clerk (PT)	0.5
Senior Citizens Center	Lead Food Service Coordinator	1
Streets Department	Superintendent	1
Water Distribution	Utility Worker	2
Water Production	Water Quality Specialist	1
Cemetery	Cemetery Coordinator	1
TOTAL		**24.5**

REVENUE SUMMARY

The Revenue Summary Section provides the basis for establishing the FY 2025 revenue projections. Included in this section are the major General Fund revenues of Sales Tax, Property Tax, Fees and Fines, as well as revenues from charges for current service. Also highlighted are revenue projections for the City's major restricted funds including the Water and Wastewater fund, Waxahachie Community Development Corporation (WCDC) fund, and the Hotel Occupancy Tax fund.

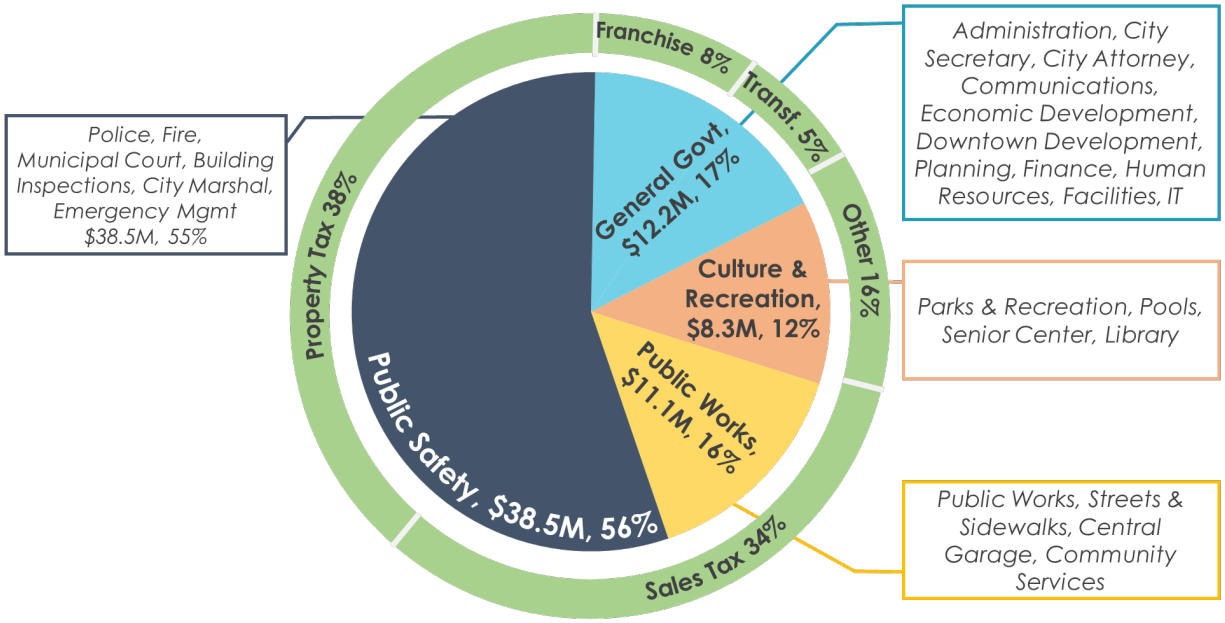
Revenue projections are initially developed by the Finance Department and responsible departments in preparation for the City Council Budget Work session and presentation of the Draft Budget in June. The majority of the revenue projections are based on historical trends, population growth, and known policy changes; however, since a single method of projecting revenue is not feasible, each source is considered on its own merit and projected accordingly. For those revenues closely tied to economic conditions such as Sales Tax and the Hotel Occupancy Tax, additional factors including projected inflation, unemployment rates, and economic growth are considered. Projections for the Hotel Occupancy Tax also account for tourist-specific factors and conditions such as hotel/motel room supply and known future events.

GENERAL FUND

General Fund available revenues are projected at **$66.2 million** in FY 2025. The major sources of General Fund revenue include Property Tax, Sales Tax, Franchise Fees, Charges for Service, Interfund transfers, fees and fines, and other miscellaneous revenues. The two largest sources, Property and Sales Tax account for approximately $49.9 million, or 72%, of total available General Fund revenues. The category labeled 'other' that is depicted in the following graphic also includes using $3.8 million in available fund balance to strategically address one-time equipment and capital purchases.

GENERAL FUND AVAILABLE RESOURCES DISTRIBUTED OVER MAJOR FUNCTIONS

($ in millions)



Property Tax Revenue – $26.3 Million

Property Tax revenue continues to be the largest revenue source for the General Fund. Property tax revenue projections are determined by three major components – the property's appraised value, applicable exemptions, and the property tax rate. The levy paid by the property owner, and revenue collected by the city, is determined by multiplying the tax rate by the taxable property value (market value minus exemptions) divided by 100.

Appraised Value and Exemptions - The Ellis Central Appraisal District (ECAD) appraises property at its market value on January 1 of each tax year. Between January and April, ECAD will complete appraisals, process applications for exemptions, and send out notices to property owners of the appraised value. From May to July, property owners have the opportunity to protest their values to the Appraisal Review Board, and adjustments may be made based on these reviews. By July 25, the Chief Appraiser certifies the appraisal roll and provides it to each City for budget and tax rate calculations.

Property Values for the City of Waxahachie for FY 2025 total $7.55 billion in taxable value, with a net taxable value of $6.51 Billion. The net taxable value excludes property values that have an Over 65 or Disabled Persons tax ceiling/freeze. Properties with this exemption are unaffected by increases in home value. It also excludes values in the Tax Increment Reinvestment Zone (TIRZ), as those revenue are dedicated specifically to those properties in the designated area, and not used for General Fund operations. The change in net taxable value is shown in the following table.

FY 2025 Net Taxable Values - $ in Billions

(Excludes Tax Freeze/Ceiling and TIRZ values)

Base Value FY 2024	Increase in Base Value	New Improvements	Total Value FY 2025
$6.17	$0.17	$0.18	*$6.51*
% Change:	***2.7%***	***2.9%***	***5.6%***

Exemptions - The City has long recognized the need to provide homeowners with property tax relief and provides a number of exemptions. For seniors and disabled persons, the City offers an Over-65 homestead exemption of $30,000 and a Disabled Persons exemption of $30,000. Additionally, the City offers a tax ceiling on residence homesteads of the disabled and of those age 65 or over and their spouses. For these residents, the tax levy imposed on the qualified homestead is not increased over the amount in the year the resident qualified for this exemption. City taxes may not increase as long as the residence is maintained as a homestead by the owner and no new improvements are constructed.

The City also provides the state-mandated Disabled Veterans Exemption offering eligible veterans an exemption ranging from $5,000 to $12,000 depending on the percentage of service-connected disability. Additionally, disabled veterans who receive a 100% disability rating from the Department of Veteran Affairs based on a service-connected disability or have a 100% individual unemployability rating are 100% exempt from paying property taxes on their homestead residence.

For homeowners, the City approved in FY 2024 a general homestead exemption of 1%, or a minimum of $5,000, whichever is greater. During the FY 2025 City Council Budget Workshop held in June, the City Council expressed interest in increasing the general homestead exemption to provide additional tax relief. On June 24, 2024 the City Council approved an ordinance increasing the homestead exemption percentage from 1.0% to 3.5%. Additionally, in May of this year, the City approved an exemption of 100% of the appraised value for real property used as a qualified childcare facility. This option recently became available to cities with the passage of Texas Proposition 2 on November 7, 2023.

Property Tax Rate - The City's property tax rate remains unchanged in the FY 2025 Budget at 61 cents per $100 of valuation. The rate consists of two major components: Maintenance & Operations (M&O) and Interest & Sinking (I&S), or Debt Service. Within the M&O rate, the City Charter allocates a portion to the operations of the Sims Library. Of the total property tax rate, the total M&O tax rate is 37.6916 cents per $100 of taxable value.

Funds from this component of the property tax receipts are deposited in the General Fund and are used to pay for recurring and one-time expenses to support the day-to-day operations of the City. The FY 2025 Adopted Budget includes $26.3 million in Maintenance & Operations (M&O) support for the General Fund, or an increase of $1.4 million over the FY 2024 year-end estimate. Since FY 2020, the City has reduced its property tax rate three times as shown in the following chart.

City Property Tax Rate Per $100 Valuation

Rate Component	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Adopted FY 2025
M&O Total	**51.0000**	**49.2000**	**48.1100**	**40.6500**	**37.9700**	**37.6916**
M&O – General	*48.2190*	*46.5800*	*45.6100*	*38.5500*	*35.9300*	*35.7116*
M&O – Library	*2.7810*	*2.6200*	*2.5000*	*2.1000*	*2.0400*	*1.9800*
I&S/Debt Service	**17.0000**	**16.8000**	**17.8900**	**22.3500**	**23.0300**	**23.3084**
Total Rate	**68.0000**	**66.0000**	**66.0000**	**63.0000**	**61.0000**	**61.0000**

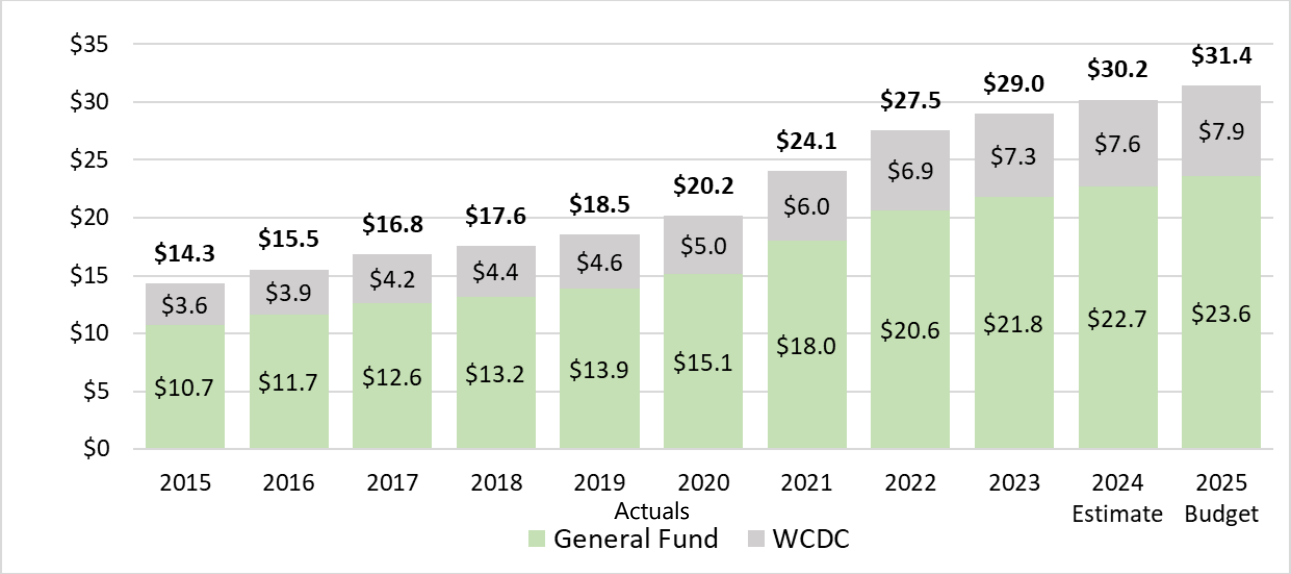
The Interest & Sinking (I&S) component is determined by the City's debt service requirements. The FY 2024 I&S tax rate, also known as the Debt Service Rate, is 23.3084 cents per $100 of taxable value. Funds from this component of the property tax receipts are deposited in the Debt Service Fund and are used exclusively to pay the principal and interest on the City's debt obligations.

Sales Tax Revenue – $23.6 Million

Sales tax collections have a strong positive correlation to local and national economic conditions, inflation, and population change. Sales tax collections for the General Fund are projected to be $23.6 million in FY 2025, or 4.0% over the FY 2024 year-end projection. This is based on historical trends and a moderately conservative approach to future economic uncertainty.

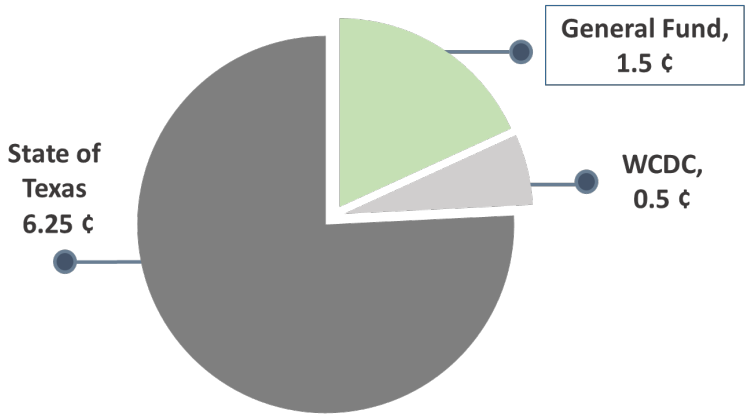
In addition to supporting the General Fund, a portion of the sales tax goes toward supporting the Waxahachie Community Development Corporation (WCDC) Fund. This special revenue fund collects a half cent of the sales tax for operations of the Civic Center, the Sports Complex, and other community and economic development related projects throughout the City. The following chart reflects the 10-year trend in actual collections and projected sales tax revenue for FY 2025.

City Sales Tax Collections
($ in million)



The Waxahachie Sales tax rate is 8.25%. For every $1 in taxable sales, 8.25 cents are collected as sales tax. The allocation of that amount is distributed to the entities represented in the following chart.

Sales Tax Allocation



Other General Fund Revenue – $16.4 Million

Other revenues received by the General Fund include charges for service, franchise fees, licenses and permits, interfund transfers, and other miscellaneous revenue. The following section highlights some of these other major revenues within these categories.

Charges for Services - This category includes revenues related to fees for inspections of gas and plumbing projects, zoning fees, fire-related fees, and street inspections. Also included in this category are charges for rental fees for reserving park pavilions. This category also includes a reimbursement from Waxahachie Independent School District (WISD) for the use of Waxahachie Police Officers utilized as school resource officers throughout the schools in the City. This amount will depend on the number of officers and hours dedicated to providing support to schools and events. The proposed budget for this category is $1.87 million.

Permits & Fines - The City collects fees associated with new development and other improvement projects that require permitting, inspection and review. These development-related fees are based on ongoing and future construction activity and can fluctuate based on timing of development and overall local economic conditions. In FY 2023, the City realized $1.5 million in permitting fees, with estimated collections of $2.5 million in FY 2024, or an increase of 66%. In FY 2025, the budget includes $1.8 million in permits, recognizing a potential decrease in activity following a record year.

The budget also includes $915K projected for fines paid for through the City's Municipal Court. The majority of collections are fines paid from traffic violations. The budget for FY 2025 is a slight increase from FY 2024 to reflect a projected population increase.

Franchise Fees - This category is primarily comprised of fees paid by utility providers for providing use of city streets and public rights-of-way. These utilities include gas and electric companies, telecommunication and cable television providers, and solid waste providers. Compensation from the various utilities is governed by state law and City ordinance. These franchise fees total $3.99 million and are estimated based on historical trends.

Additionally, the City's General Fund collects a franchise fee from the City's Water and Wastewater Utility fund. These utility enterprise funds operate similar to a business and also utilize the City's streets and other public rights-of-way. As such, these funds also pay a franchise fee via a transfer to the General Fund. This franchise fee is equal to 4% of projected revenue. Although they operate as a business, the water and wastewater operations are owned by the City and don't pay traditional personal and real property taxes. Because of this, they make a payment in-lieu of taxes (PILOT) based on the property value and the M&O property tax rate. Water and Wastewater franchise and PILOT fees total $2.4 million in FY 2025.

Other Revenue - Other revenues received by the General Fund include delinquent property tax, penalties and interest on delinquent tax, licenses and permits, fines, mixed-beverage tax, interest earnings, transfers from other funds, and other miscellaneous revenue. Other resources for FY 2025 Budget are projected to be $5.4 million.

RESTRICTED FUNDS REVENUES

WATER & WASTEWATER

The Water and Wastewater utilities are financed and operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges. The revenue collected from each customer depends on the type of account (residential, commercial, industrial), the size of the water meter, and the amount of water consumed. The city maintains a tiered rate structure, whereby different rates are applied depending on the amount of water used. The FY 2025 Budget includes an increase of 5% in water and wastewater rates, fees, and charges to keep up with growth, inflationary pressures, and preparation for future capital projects.

Other revenues include late penalties, reconnection fees, fire hydrant meter set fees, meter and box replacement fees, new account fees, and tampering penalties. The adopted rates and associated fees and charges can be found in the appendix of this document as part of the Water and Wastewater Fee Ordinance. The FY 2025 budget includes $22.67 million and $16.69 million in Water and Wastewater revenue respectively.

WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION (WCDC)

The Waxahachie Community Development Corporation (WCDC) Fund is a special revenue fund that exclusively encompasses the operation of the City's Type B community development corporation. Approved by voters on May 3, 1997, the WCDC is primarily funded by one-half cent sales tax, representing over 87% of the fund's financing. The budget for sales tax is estimated at $7.86 million, an increase of 4% over the FY 2024 year-end estimate.

In Waxahachie, 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. In addition to sales tax revenues, the WCDC also receives a portion of its revenues from the operation of these facilities, including civic center facility rental and associated fees; tournament, player, and team fees at the Sports Complex; and Interest Income. These other revenue projections for FY 2025 total $1.15 million, and are primarily based on historical usage.

HOTEL OCCUPANCY TAX FUND

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 of Waxahachie uses occupancy taxes to fund the operation of the Convention and Visitors Bureau and various organizations that promote the arts and historic tourism and preservation.

Revenue collections are determined by room rates, occupancy levels, and general economic conditions. They can also be impacted by major events and activities that drive demand for hotels. Hotel Occupancy Tax collections for FY 2025 are budgeted at $1.19 million, a 1% increase over the year-end estimate.

Significant Changes in Fund Balance/Working Capital

This section provides a discussion of the causes of any significant changes to the FY 2025 fund balance or working capital in the city's governmental and enterprise funds.

General Fund – The General Fund is structurally balanced, whereby recurring revenue covers recurring expenses. It represents 46% of annual General Fund revenue and complies with the City's adopted financial policies. The fund balance is projected to decrease from $34.6 million to $30.8 million, or approximately $3.8 million. This is a result of strategically utilizing fund balance for one-time projects and equipment, including numerous park projects; an animal transport vehicle; a fire booster truck, street sweeper, and other vehicle replacements; and IT and Audio equipment for the new City Hall renovation project.

WCDC Fund – The WCDC Fund is funded primarily by one-half cent of the City's sales tax allocation and funds the operations of the Civic Center, Sports Complex, and beautification efforts throughout the City. The fund balance is anticipated to grow from $4.4 million to $5.8 million, or $1.4 million due to strong sales tax and unallocated funds at the beginning of the fiscal year. The unallocated fund balance allows the City to respond to potential community and economic development projects that may be identified throughout the year, and may decrease as those funds are approved and spent.

Cemetery Fund – The Cemetery Fund is funded primarily by cemetery lot sales and interest income. The fund balance is anticipated to decrease from $590K to $357K, or approximately $233K. Of that amount, $63K was from one-time equipment purchases. The fund is anticipated to require a transfer from the General fund in three to five years to continue to maintain the cemetery at expected service levels, and is contemplated in future financial planning.

Mid-Way Airport Fund – The Airport Fund utilizes rental revenue, fuel fees, and grant reimbursements to fund the operations of the airport. The working capital balance is anticipated to decrease from $356K to $224K, or approximately $132K. The budget utilizes fund balance for one-time projects including security cameras, an aircraft wash rack, and new fuel serf service location. A portion of these projects may be reimbursed with grant funds.





FUND SCHEDULES

Fund Schedules

In this section, all budgeted funds for the City are noted. Summaries and details for each fund are incorporated with itemized schedule and graphics providing an overview of the fund operations.

ALL BUDGETED FUNDS
REVENUES AND EXPENDITURES
FY2025

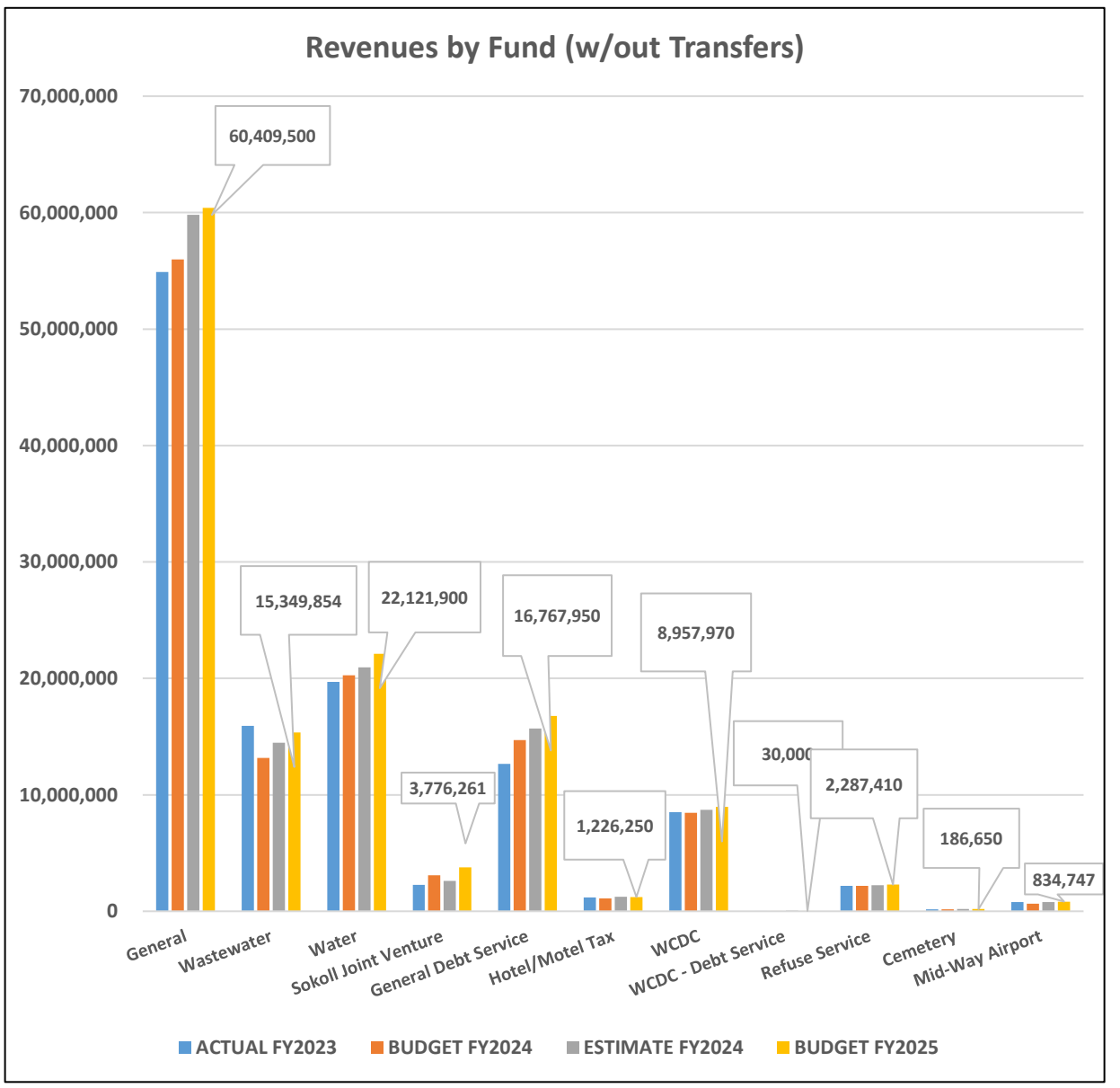
	GENERAL	WASTEWATER	WATER	SOKOLL JOINT VENTURE	GENERAL DEBT SERVICE	HOTEL OCCUPANCY TAX
Beginning Balance	34,624,541	9,703,813	13,819,249	-	6,199,025	1,164,666
Revenues						
Taxes	50,343,700				16,367,950	1,186,750
Franchise Fees	3,994,000					
Licenses & Permits	1,817,600					
Charges for Services	1,870,100	14,691,254	20,708,700	3,776,261		
Fines & Forfeitures	915,200					
Fees & Charges		328,600	758,300			
Investment Income	1,081,300	330,000	524,500		400,000	35,000
Other Revenue	387,600	0	130,400		0	4,500
Total Revenues	60,409,500	15,349,854	22,121,900	3,776,261	16,767,950	1,226,250
Expenditures						
General Government	12,162,001					
Public Safety	38,538,022					
Public Works	11,109,704					
Culture & Recreation	8,272,909					1,108,317
Sanitation						
Water & Wastewater Services		8,942,687	15,529,546	3,293,081		
Debt Service						
Principal		2,895,033	2,574,373	1,555,000	11,451,564	
Interest and Fiscal Fees		2,175,104	2,031,200	1,187,560	4,795,652	
Total Expenditures	70,082,636	14,012,824	20,135,119	6,035,641	16,247,216	1,108,317
Excess (Deficiency) of Revenues Over Expenditures	(9,673,136)	1,337,030	1,986,781	(2,259,380)	520,734	117,933
Transfers						
Operating Transfers In	5,821,880	1,344,198	549,700	3,120,500		
Operating Transfers Out		(1,963,900)	(3,067,700)	(861,120)		(20,000)
Total Transfers	5,821,880	(619,702)	(2,518,000)	2,259,380	0	(20,000)
Projected Ending Balance	30,773,285	10,421,141	13,288,030	-	6,719,759	1,262,599

ALL BUDGETED FUNDS
REVENUES AND EXPENDITURES
FY2025

	WCDC	WCDC - DEBT SERVICE	REFUSE SERVICE	CEMETERY	MID-WAY AIRPORT	TOTAL ALL FUNDS
Beginning Balance	4,411,559	468,725	2,105,492	589,950	355,598	73,442,617
Revenues						
Taxes	7,857,000					75,755,400
Franchise Fees						3,994,000
Licenses & Permits						1,817,600
Charges for Services	925,970		2,172,410	150,400	566,000	44,861,095
Fines & Forfeitures						915,200
Fees & Charges						1,086,900
Investment Income	175,000	30,000	55,000	36,250	15,000	2,682,050
Other Revenue	0		60,000		253,747	836,247
Total Revenues	8,957,970	30,000	2,287,410	186,650	834,747	131,948,492
Expenditures						
General Government				419,986	966,117	13,548,104
Public Safety						38,538,022
Public Works						11,109,704
Culture & Recreation	5,829,080					15,210,306
Sanitation			1,958,289			1,958,289
Water & Wastewater Services						27,765,314
Debt Service						0
Principal		1,146,128				19,622,098
Interest and Fiscal Fees		591,718				10,781,234
Total Expenditures	5,829,080	1,737,846	1,958,289	419,986	966,117	138,533,071
Excess (Deficiency) of Revenues Over Expenditures	3,128,890	(1,707,846)	329,121	(233,336)	(131,370)	(6,584,579)
Transfers						
Operating Transfers In	50,000	1,705,000				12,591,278
Operating Transfers Out	(1,786,070)		(303,500)			(8,002,290)
Total Transfers	(1,736,070)	1,705,000	(303,500)	0	0	4,588,988
Projected Ending Balance	5,804,379	465,879	2,131,113	356,614	224,228	71,447,026

ALL BUDGETED FUNDS
REVENUES BY FUND
FY2025

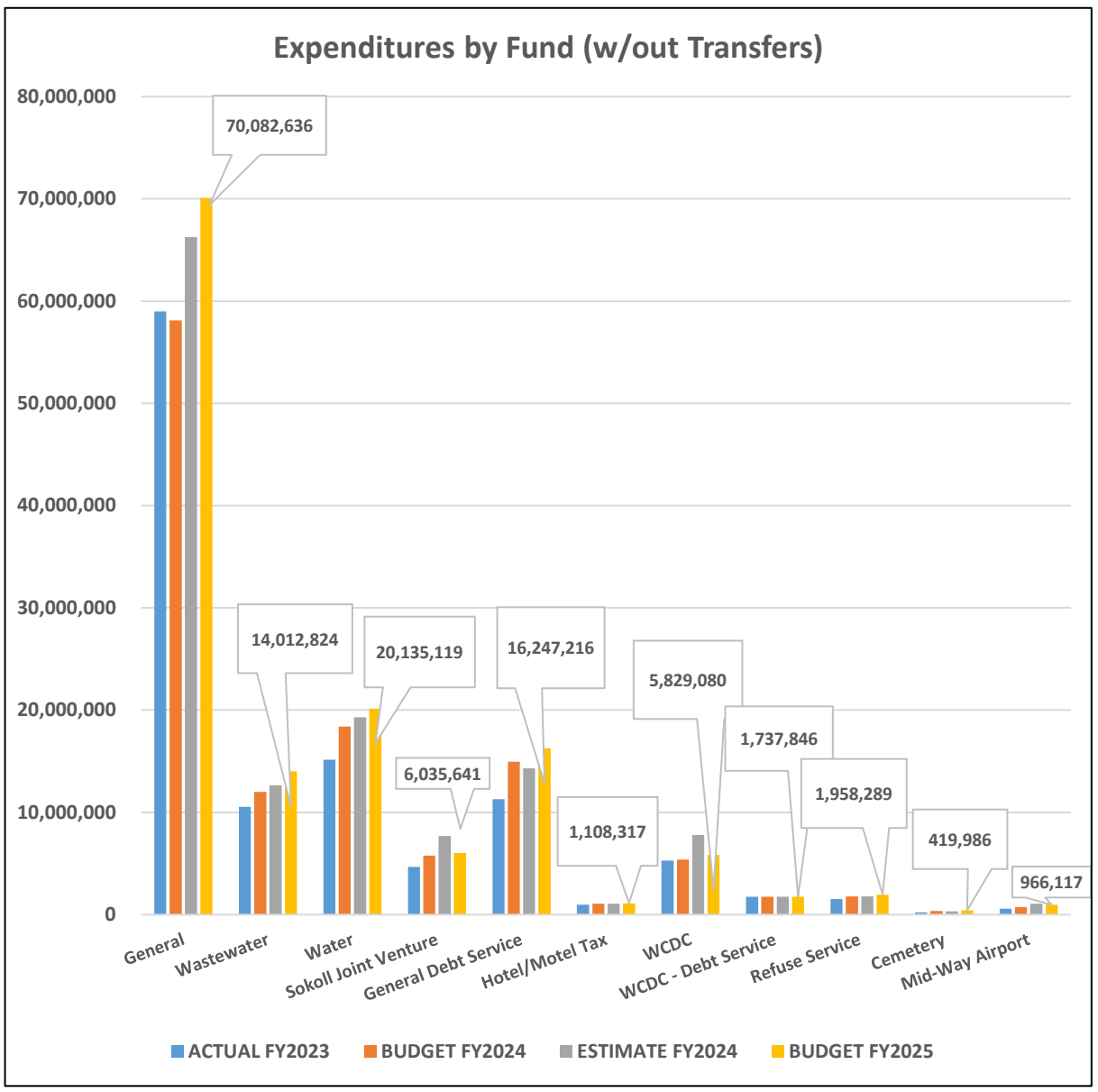
DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
General	54,892,210	55,979,567	59,804,510	60,409,500
Wastewater	15,916,307	13,159,930	14,462,040	15,349,854
Water	19,706,828	20,278,300	20,947,020	22,121,900
Sokoll Joint Venture	2,269,329	3,079,675	2,616,000	3,776,261
General Debt Service	12,657,496	14,698,180	15,701,000	16,767,950
Hotel Occupancy Tax	1,185,896	1,097,000	1,236,205	1,226,250
WCDC	8,513,115	8,468,375	8,721,440	8,957,970
WCDC - Debt Service	36,731	30,000	45,000	30,000
Refuse Service	2,190,612	2,193,761	2,229,380	2,287,410
Cemetery	180,312	176,078	183,890	186,650
Mid-Way Airport	803,357	636,422	790,937	834,747
Total Expenditures	118,352,194	119,797,288	126,737,422	131,948,492



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ALL BUDGETED FUNDS
EXPENDITURES BY FUND
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
General	58,966,664	58,115,424	66,242,487	70,082,636
Wastewater	10,548,040	11,996,107	12,635,819	14,012,824
Water	15,149,987	18,377,900	19,311,087	20,135,119
Sokoll Joint Venture	4,674,665	5,783,972	7,702,024	6,035,641
General Debt Service	11,284,301	14,964,998	14,316,148	16,247,216
Hotel Occupancy Tax	959,454	1,066,074	1,083,201	1,108,317
WCDC	5,275,720	5,398,308	7,795,512	5,829,080
WCDC - Debt Service	1,738,333	1,740,313	1,740,418	1,737,846
Refuse Service	1,532,932	1,769,823	1,790,633	1,958,289
Cemetery	220,643	343,713	334,450	419,986
Mid-Way Airport	577,840	745,149	1,082,607	966,117
Total Expenditures	110,928,578	120,301,781	134,034,386	138,533,071



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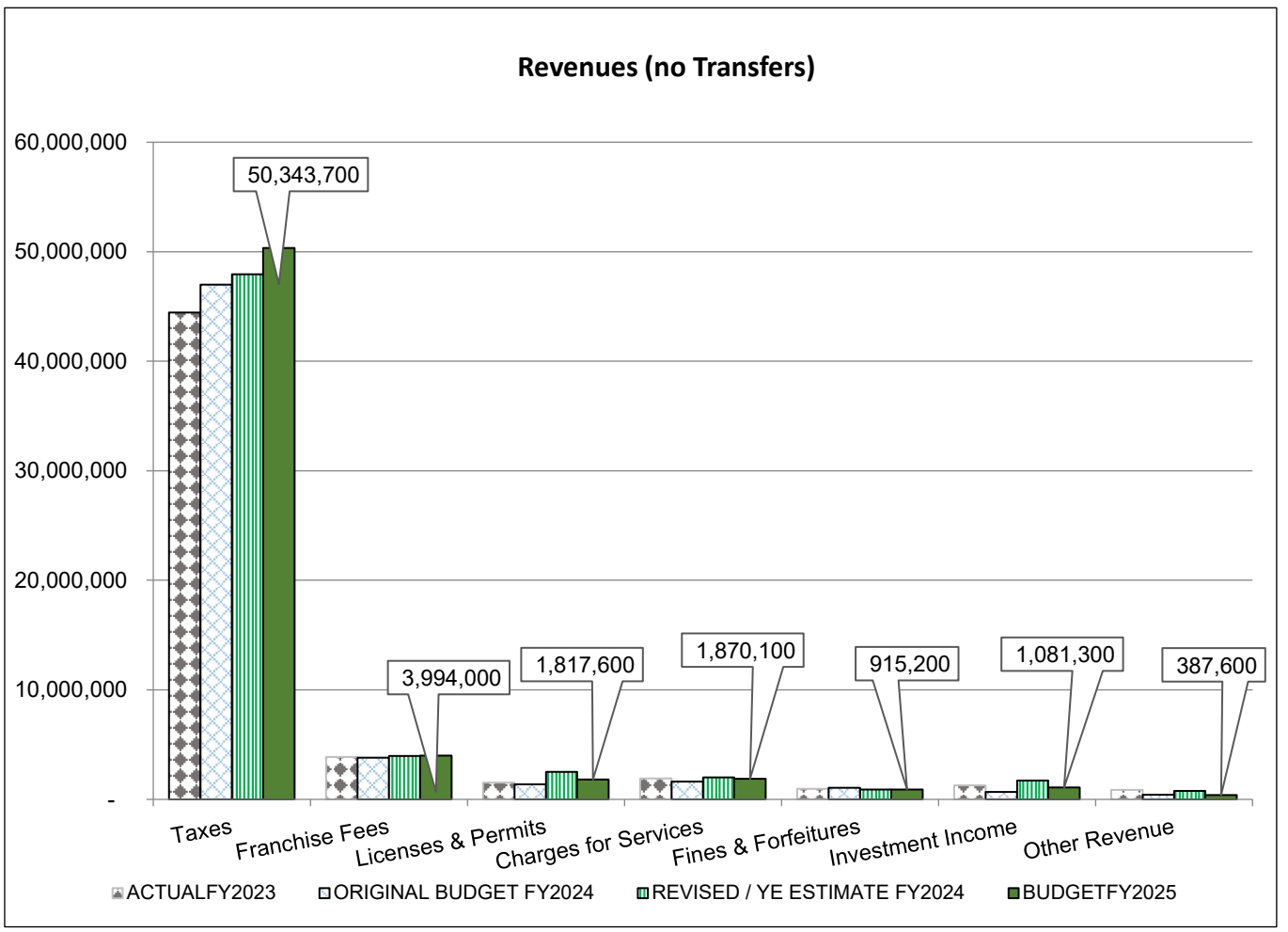
GENERAL FUND
REVENUES AND EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Beginning Unassigned Fund Balance	25,375,280	22,166,106	24,344,030	34,624,541
Revenues				
Taxes	44,449,760	46,985,600	47,927,700	50,343,700
Franchise Fees	3,859,557	3,815,800	3,954,400	3,994,000
Licenses & Permits	1,521,643	1,385,592	2,502,500	1,817,600
Charges for Services	1,925,394	1,626,258	2,003,210	1,870,100
Fines & Forfeitures	975,394	1,050,200	889,900	915,200
Investment Income	1,284,272	683,713	1,737,500	1,081,300
Other Revenue	876,190	432,404	789,300	387,600
Transfers In	5,046,456	5,429,924	15,076,751	5,821,880
Total Revenues	59,938,666	61,409,491	74,881,261	66,231,380
Total Funds Available	85,313,946	83,575,597	99,225,291	100,855,921
Expenditures				
Personnel Services	33,030,847	40,799,770	40,108,135	46,846,972
Supplies & Materials	1,695,760	2,245,489	2,386,603	2,525,265
Operating Expenses	6,295,504	7,560,040	8,209,307	8,811,368
Maintenance	2,624,957	3,468,344	4,158,794	4,947,576
Travel, Training, Ect.	398,824	629,547	569,583	696,562
Utilities & Fuel	1,666,947	1,926,278	1,760,754	1,986,751
Capital	1,861,525	1,485,956	2,341,512	4,268,142
Transfer to Capital Projects	11,392,300	0	6,707,799	0
Transfers Out	254,652	0	0	0
Total Expenditures	59,221,316	58,115,424	66,242,487	70,082,636
Revenues & Transfers In less Expenditures	717,350	3,294,067	8,638,774	(3,851,256)
Net Differences Between GAAP Accounting and Budgetary Accounting	(1,748,600)	0	1,641,737	0
Ending Unassigned Fund Balance (1)	24,344,030	25,460,173	34,624,541	30,773,285

(1) Ending Unassigned Fund Balance ties to the audited Unassigned Fund Balance excluding Designated Fund Balance - Economic Development of $1,802,990

GENERAL FUND
REVENUES AND TRANSFERS
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Taxes	44,449,760	46,985,600	47,927,700	50,343,700
Franchise Fees	3,859,557	3,815,800	3,954,400	3,994,000
Licenses & Permits	1,521,643	1,385,592	2,502,500	1,817,600
Charges for Services	1,925,394	1,626,258	2,003,210	1,870,100
Fines & Forfeitures	975,394	1,050,200	889,900	915,200
Investment Income	1,284,272	683,713	1,737,500	1,081,300
Other Revenue	876,190	432,404	789,300	387,600
Total Revenues	54,892,210	55,979,567	59,804,510	60,409,500
Transfers In	5,046,456	5,429,924	15,076,751	5,821,880
Total Revenues & Transfers In	59,938,666	61,409,491	74,881,261	66,231,380



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GENERAL FUND
REVENUES AND TRANSFERS
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Tax Revenues				
Ad Valorem Taxes				
Current Taxes - General	21,004,757	22,531,000	23,510,200	24,901,200
Current Taxes - Sims Library	1,144,276	1,279,200	1,335,000	1,386,300
Delinquent Taxes - General	134,532	117,400	44,000	102,200
Delinquent Taxes - Library	8,091	8,400	2,800	7,100
Payments in Lieu of Taxes - Misc	46,382	40,000	29,000	42,000
Total Ad Valorem Taxes	22,338,038	23,976,000	24,921,000	26,438,800
Sales & Use Taxes				
General Sales Tax	21,780,819	22,663,000	22,665,000	23,572,000
Mixed Beverage Tax	212,544	239,500	212,600	214,700
Total Sales & Use Taxes	21,993,362	22,902,500	22,877,600	23,786,700
Penalty & Interest				
Penalty & Interest - General	111,951	100,300	122,000	111,200
Penalty & Interest - Library	6,409	6,800	7,100	7,000
Total Penalty & Interest	118,360	107,100	129,100	118,200
Total Tax Revenues	44,449,760	46,985,600	47,927,700	50,343,700
Franchise Fees				
Electric	2,226,290	2,255,000	2,285,700	2,308,600
Gas	557,475	568,000	507,300	512,300
Telephone	52,877	89,000	56,100	56,700
Cable	138,144	135,000	144,300	145,800
Solid Waste	884,770	768,800	961,000	970,600
Total Franchise Fees	3,859,557	3,815,800	3,954,400	3,994,000
Licenses & Permits				
Building Permits	1,246,369	1,101,872	2,317,600	1,622,300
Electric Permits	108,135	114,220	69,100	71,200
HVAC Permits	90,960	94,400	49,700	51,200
Itinerant Vendor Permit	2,685	2,060	2,700	2,900
Food Permits	63,875	59,740	51,700	58,200
Downtown Market Food Permit	180	200	300	300
Alcoholic Beverage Sales Permits	9,440	13,100	11,400	11,500
Total Licenses & Permits	1,521,643	1,385,592	2,502,500	1,817,600
Charges for Services				
Gas / Plumbing Inspection Fees	125,202	128,750	119,700	122,500
Zoning Fees	76,404	83,000	85,900	86,800
Tow Truck Permit	0	1,000	0	0
Loaned Officer Reimbursement	560,645	575,000	640,850	647,300
Fire Fees	1,950	0	22,700	22,700

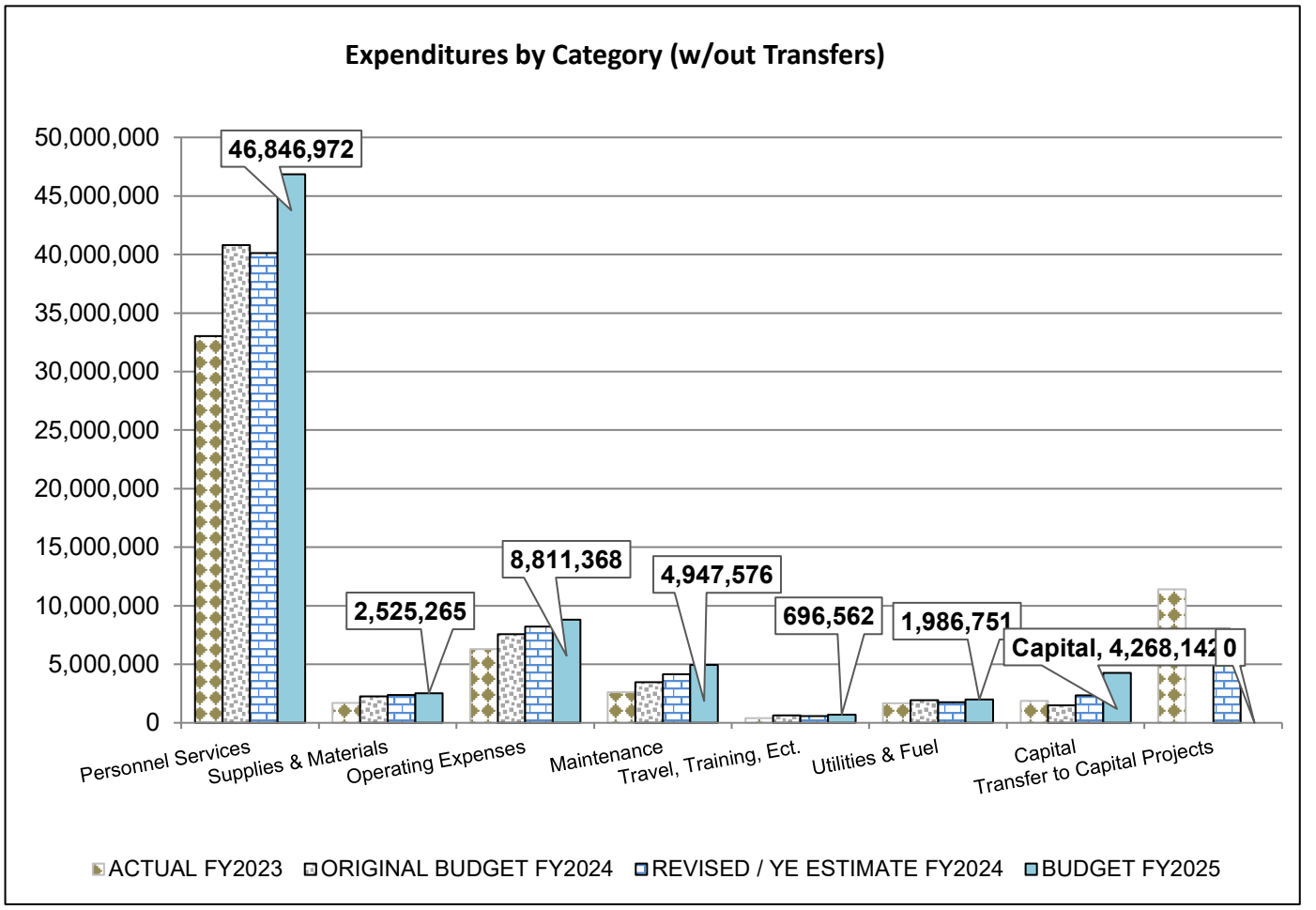
GENERAL FUND
REVENUES AND TRANSFERS (CONT)
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Property Cleanup	115	6,200	800	800
Animal Control Fees	1,795	13,200	1,500	1,500
Street Inspection Fee	1,134,510	745,408	1,122,800	960,700
Sidewalk Program	9,048	25,000	(6,540)	12,500
Chautauqua Auditorium Fees	2,600	1,900	3,400	3,400
Penn Park Field Use Fees	600	0	600	0
Rent - Facility Rentals	0	36,800	0	0
Rent - Park Pavilion	12,300	10,000	11,500	11,900
Field Usage Fees	225	0	0	0
Total Charges for Services	1,925,394	1,626,258	2,003,210	1,870,100
Fines & Forfeitures				
Municipal Court Fines	917,785	992,600	865,300	891,500
Non-Traffic Court Fines	17,887	12,800	16,700	17,300
Loading/Customer Parking Zones	750	1,000	800	800
Fees on Fines	34,744	35,500	0	0
Child Safety Fees	4,229	8,300	7,100	5,600
Total Fines & Forfeitures	975,394	1,050,200	889,900	915,200
Investment Revenue	1,284,272	683,713	1,737,500	1,081,300
Other Revenue				
Proceeds from Capital Lease	39,289	0	0	0
Short Term Rental Registration	0	0	3,900	4,000
Other Miscellaneous	728,566	350,000	532,300	265,600
Senior Citizen Center	89,076	61,100	100,900	101,800
Total Miscellaneous	856,931	411,100	637,100	371,400
Restricted Revenues				
Intergovernmental Revenues	19,260	21,304	152,200	16,200
Total Restricted Revenues	19,260	21,304	152,200	16,200
Total Other Revenues	876,190	432,404	789,300	387,600
Total Revenues	54,892,210	55,979,567	59,804,510	60,409,500
Transfers In				
WCDC	61,938	65,800	76,110	81,070
TIFRZ	30,969	33,000	38,000	40,540
Transfer from Facilities CPF	0	0	9,035,000	0
Transfer from Streets CPF	0	0	491,550	0
Water	2,756,841	2,976,800	3,078,200	3,067,700
Waste Water	1,699,390	1,814,300	1,817,900	2,042,240
Sokoll Water Treatment Plant	178,818	234,491	234,491	286,830
Refuse	318,500	305,533	305,500	303,500
Total Transfers In	5,046,456	5,429,924	15,076,751	5,821,880
Total Revenues & Transfers In	59,938,666	61,409,491	74,881,261	66,231,380

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GENERAL FUND
EXPENDITURES BY CATEGORY
FY2025

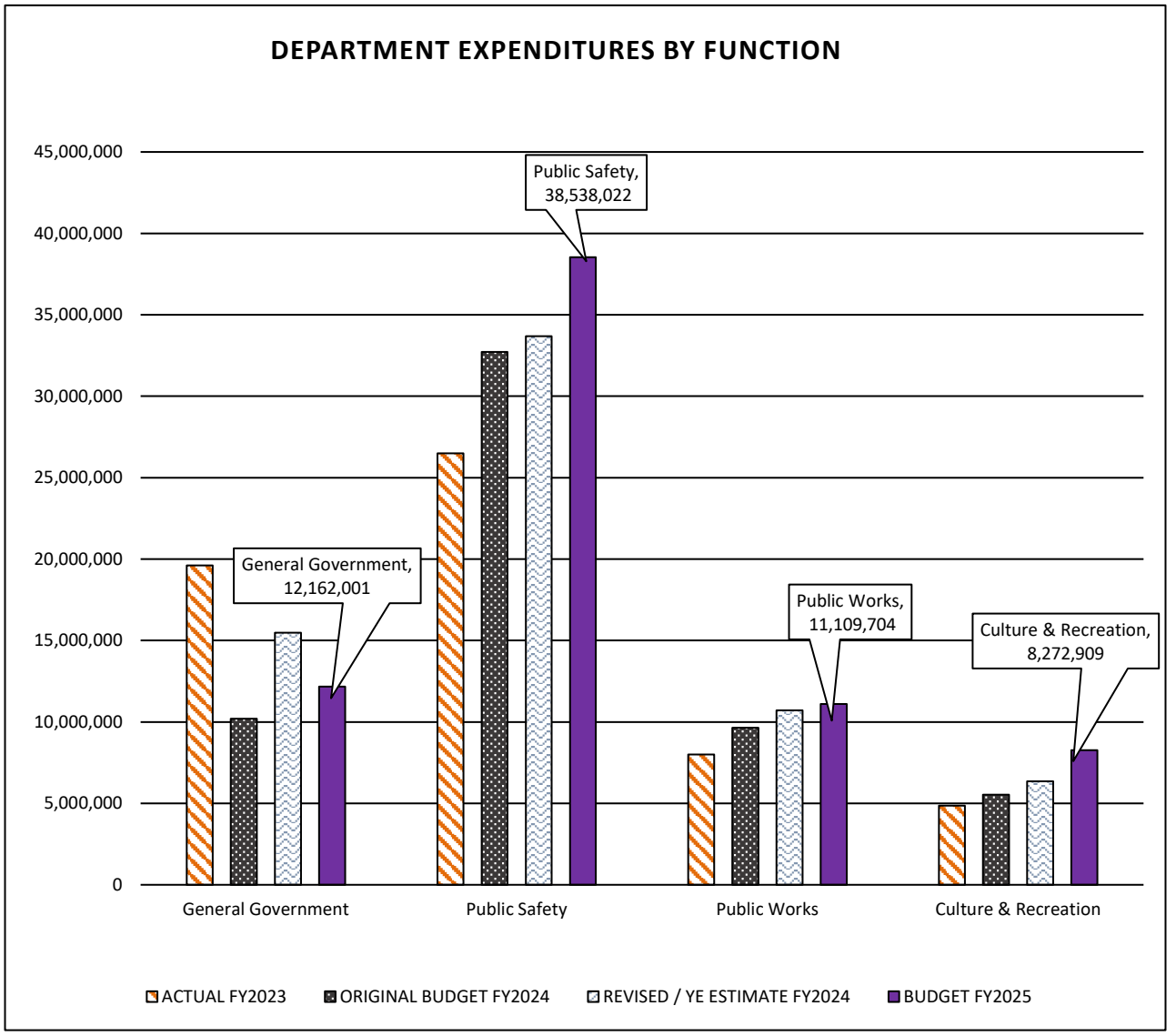
DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Personnel Services	33,030,847	40,799,770	40,108,135	46,846,972
Supplies & Materials	1,695,760	2,245,489	2,386,603	2,525,265
Operating Expenses	6,295,504	7,560,040	8,209,307	8,811,368
Maintenance	2,624,957	3,468,344	4,158,794	4,947,576
Travel, Training, Ect.	398,824	629,547	569,583	696,562
Utilities & Fuel	1,666,947	1,926,278	1,760,754	1,986,751
Capital	1,861,525	1,485,956	2,341,512	4,268,142
Transfer to Capital Projects	11,392,300	0	6,707,799	0
Total Expenditures	58,966,664	58,115,424	66,242,487	70,082,636
Transfers Out	254,652	0	0	0
Net Revenues Less Expenditures & Trans.	59,221,316	58,115,424	66,242,487	70,082,636



TOC

GENERAL FUND
DEPARTMENT EXPENDITURES BY FUNCTION
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
General Government	19,611,279	10,204,301	15,475,681	12,162,001
Public Safety	26,494,031	32,720,924	33,693,739	38,538,022
Public Works	8,001,286	9,652,361	10,715,515	11,109,704
Culture & Recreation	4,860,067	5,537,838	6,357,552	8,272,909
Total Expenditures	58,966,664	58,115,424	66,242,487	70,082,636
Transfers Out	254,652	0	0	0
Total Expenditures & Transfers Out	59,221,316	58,115,424	66,242,487	70,082,636



TOC

GENERAL FUND
DEPARTMENT EXPENDITURES BY FUNCTION
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
General Government				
City Attorney	333,140	300,000	300,000	300,000
City Secretary *	0	0	0	463,850
Downtown Development	318,003	326,032	287,242	430,367
Economic Development	1,369,119	1,828,173	1,725,883	1,728,619
Facility Maintenance	333,612	479,347	470,561	569,932
Finance	1,642,683	1,920,778	1,876,709	2,211,335
General Administration *	1,934,674	2,165,865	1,915,171	1,221,056
General Items	11,369,216	533,569	6,149,646	898,896
Human Resources	724,057	844,177	881,839	1,238,559
Information Technology	823,174	907,010	1,010,949	1,664,705
Communications & Marketing *	0	0	0	365,890
Planning	763,600	899,350	857,681	1,068,792
Total General Government	19,611,279	10,204,301	15,475,681	12,162,001
Public Safety				
Building Services	1,066,475	1,440,697	1,434,012	1,671,650
City Marshal	226,508	312,068	317,799	263,433
Emergency Management	415,950	513,943	631,642	712,784
Fire	10,631,253	13,521,505	13,519,188	16,743,149
Municipal Court	508,216	505,560	517,251	532,137
Police	13,645,629	16,427,151	17,273,847	18,614,869
Total Public Safety	26,494,031	32,720,924	33,693,739	38,538,022
Public Works				
Animal Control	460,409	423,593	485,704	602,347
Central Garage	316,530	352,802	336,432	557,224
Community Services	365,461	584,362	545,532	594,553
Public Works	1,589,310	2,279,169	2,153,356	2,405,572
Streets	5,269,576	6,012,435	7,194,491	6,950,008
Total Public Works	8,001,286	9,652,361	10,715,515	11,109,704
Culture & Recreation				
Chautauqua Auditorium	41,304	23,609	30,334	24,525
Optimist Pool	32,648	57,322	58,615	61,812
Parks & Recreation	2,708,331	2,928,056	3,576,639	5,554,446
Penn Park Pool	23,098	92,384	115,633	165,487
Railyard Park	92,907	118,187	114,177	121,612
Rodeo	7,481	8,888	7,471	9,605
Senior Citizen Center	793,934	1,029,835	1,059,129	945,552
Sims Library Tax Transfer	1,160,363	1,279,557	1,395,554	1,389,870
Total Culture & Recreation	4,860,067	5,537,838	6,357,552	8,272,909
Total Expenditures	58,966,664	58,115,424	66,242,487	70,082,636
Transfers Out				
Transfer to Capital Proj - Streets	254,652	0	0	0
Total Transfers Out	254,652	0	0	0
Total Expenditures &Transfers Out	59,221,316	58,115,424	66,242,487	70,082,636

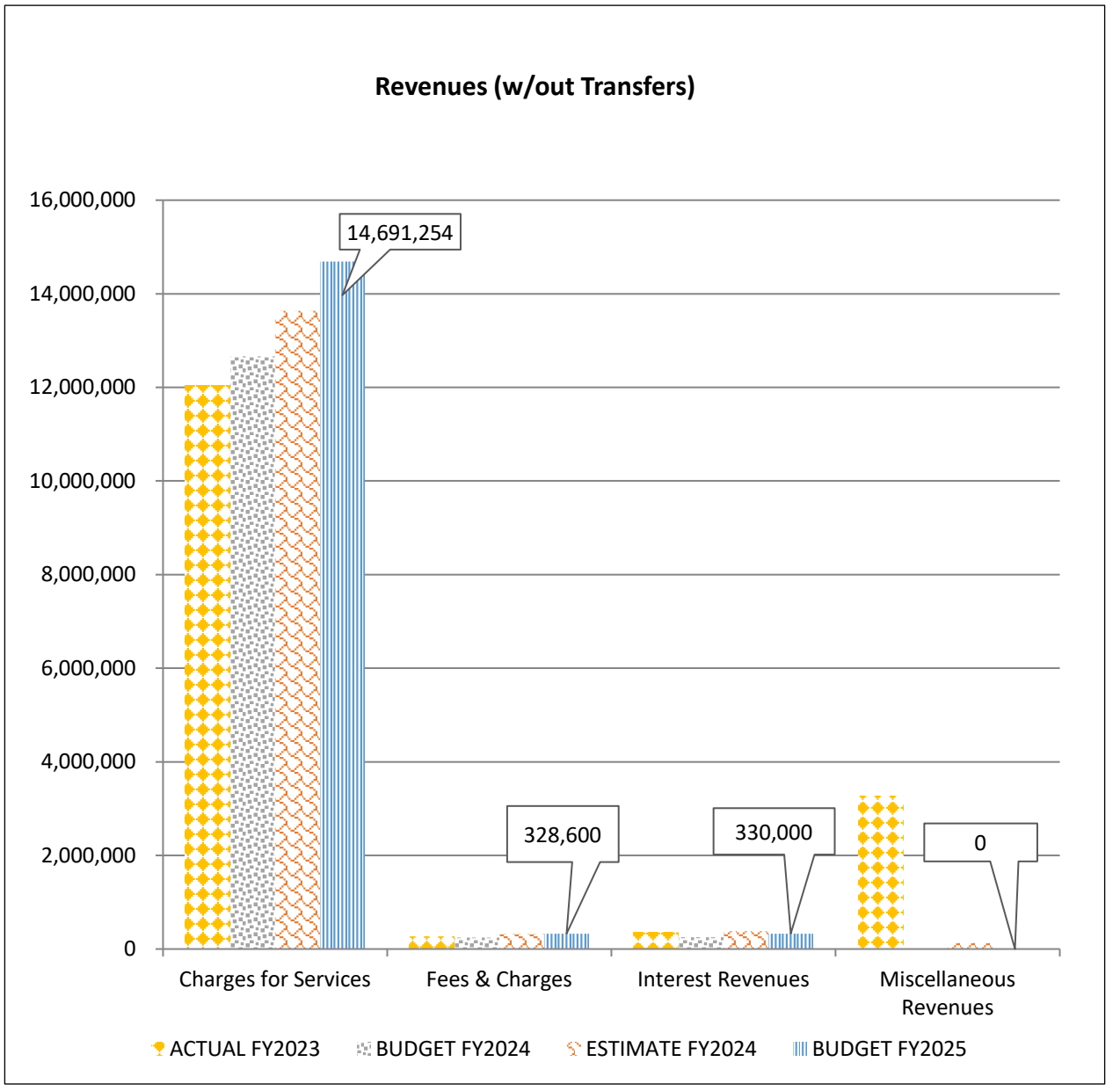
** FY2025 General Administration department reorganization*

WASTEWATER FUND
REVENUES AND EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Beginning Operating Funds	-	8,755,418	8,755,418	9,703,813
Revenues				
Charges for Services	12,032,744	12,665,230	13,636,950	14,691,254
Fees & Charges	263,166	241,400	318,940	328,600
Interest Revenues	358,614	250,000	380,000	330,000
Miscellaneous Revenues	3,261,783	3,300	126,150	0
Total Revenues	15,916,307	13,159,930	14,462,040	15,349,854
Total Transfers In	6,257,240	1,319,849	1,342,574	1,344,198
Total Revenues & Transfers In	22,173,547	14,479,779	15,804,614	16,694,052
Expenditures				
Personnel Services	3,310,469	3,819,641	3,896,870	4,343,788
Supplies & Materials	289,837	312,504	320,303	365,654
Operating Expenses	890,261	1,003,022	1,326,928	1,214,658
Maintenance	708,297	1,175,538	1,494,293	1,728,628
Travel, Training, Etc.	35,134	36,968	43,265	56,493
Utilities & Fuel	683,301	685,932	657,031	759,136
Capital	601,608	425,000	349,118	474,330
Debt Service	3,926,133	4,537,502	4,548,011	5,070,137
Department Transfers	103,000	0	0	0
Total Expenditures	10,548,040	11,996,107	12,635,819	14,012,824
Transfers Out	5,694,560	2,216,800	2,220,400	1,963,900
Total Expenditures & Transfers Out	16,242,600	14,212,907	14,856,219	15,976,724
Net Revenues Less Expenditures & Trans.	5,930,947	266,872	948,395	717,328
Ending Operating Funds	8,755,418	9,022,290	9,703,813	10,421,141

WASTEWATER FUND
REVENUES & TRANSFERS IN
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Total Revenues				
Charges for Services	12,032,744	12,665,230	13,636,950	14,691,254
Fees & Charges	263,166	241,400	318,940	328,600
Interest Revenues	358,614	250,000	380,000	330,000
Miscellaneous Revenues	3,261,783	3,300	126,150	0
Total Revenues	15,916,307	13,159,930	14,462,040	15,349,854
Transfers In	6,257,240	1,319,849	1,342,574	1,344,198
Total Revenues & Transfers In	22,173,547	14,479,779	15,804,614	16,694,052



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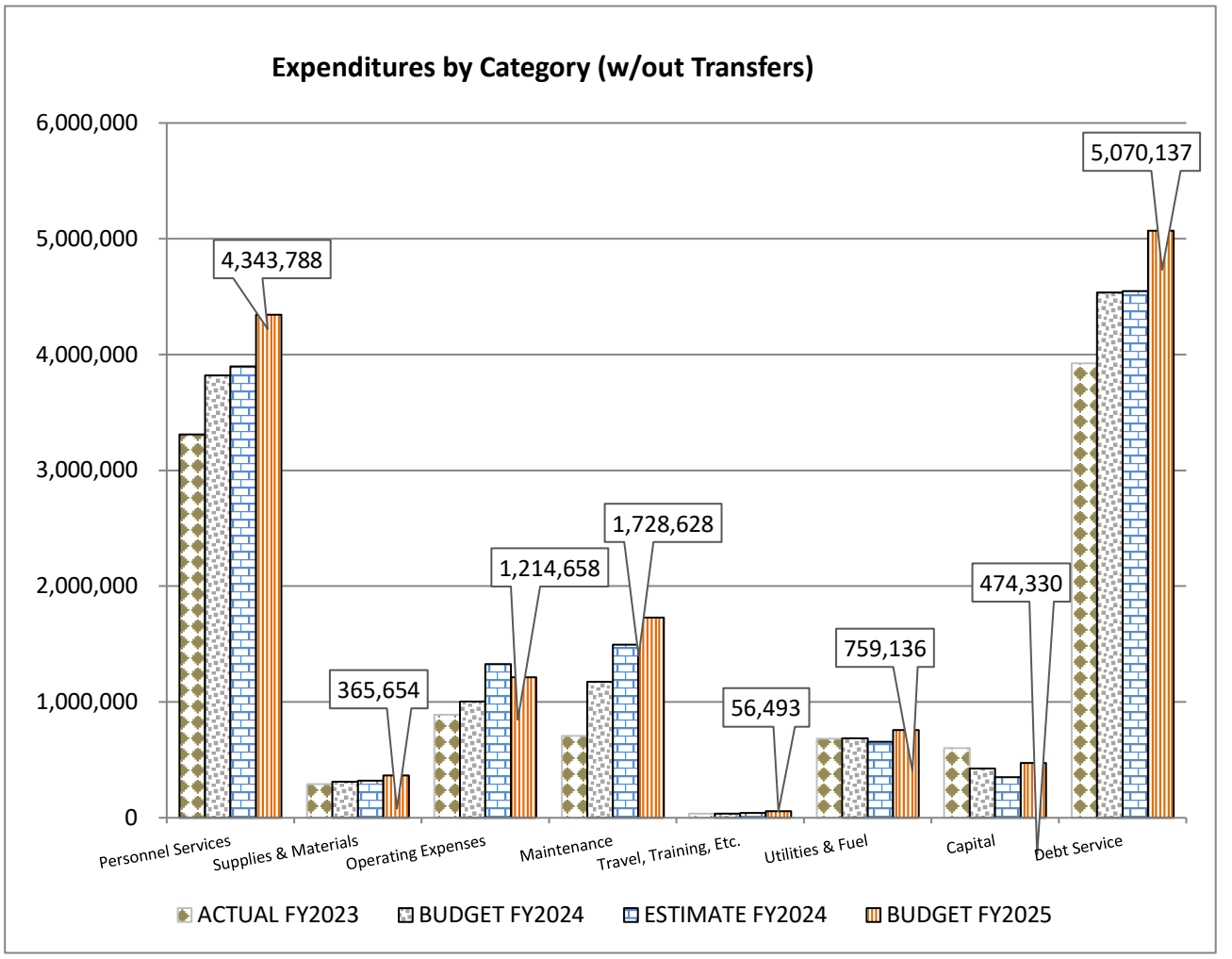
WASTEWATER FUND
REVENUES & TRANSFERS IN
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Charges for Services				
Charges for Svs-Wastewater-Residential	9,096,841	9,521,000	9,898,000	10,690,204
Charges for Svs-Wastewater-Commercial	1,697,130	1,722,000	1,844,000	1,992,000
Charges for Svs-Wastewater-Industrial	1,177,138	1,354,000	1,826,000	1,936,000
Charges for Svs-Wastewater-General Fund	44,003	47,660	48,600	51,030
Charges for Svs-Wastewater-Utility Funds	1,448	1,550	1,500	1,680
Charges for Svs-Wastewater-Other Funds	16,184	19,020	18,850	20,340
Total Charges for Services	12,032,744	12,665,230	13,636,950	14,691,254
Fees & Charges				
Industrial Cost Recovery	8,665	9,500	67,300	69,300
Wastewater Surcharge	1,829	1,900	300	300
Industrial Analysis	40,252	27,800	45,000	46,400
Domestic Waste	5,742	5,400	7,000	7,200
Waste Haulers Permit	6,210	6,600	8,340	8,600
Billing Charge Fee	43,794	39,700	38,500	39,700
Penalties & Reconnects	155,303	149,400	150,000	154,500
Line Locates	1,373	1,100	2,500	2,600
Total Fees & Charges	263,166	241,400	318,940	328,600
Miscellaneous Revenue				
Contribution - COVID Funds	3,246,193	0	0	0
Misc Revenue - Other	3,666	3,300	14,350	0
Misc Revenue - Insurance Reimbursement	11,924	0	111,800	0
Total Miscellaneous Revenue	3,261,783	3,300	126,150	0
Interest From Cash Pool	358,614	250,000	380,000	330,000
Total Revenues	15,916,307	13,159,930	14,462,040	15,349,854
Transfers In				
Transfer from-Wastewater Impact Fee Debt Srv	1,227,640	1,222,449	1,222,449	1,221,358
Transfer from-Sokoll Operations	97,425	97,400	97,425	122,840
Transfer from 2018 CO Wastewater Bond	0	0	8,000	0
Transfer from 2021 CO Wastewater Bond	259,267	0	0	0
Transfer from 2023 CO Wastewater Bond	80	0	0	0
Transfer from Wastewater CPF	4,672,828	0	14,700	0
Total Transfers In	6,257,240	1,319,849	1,342,574	1,344,198
Total Revenues & Transfers In	22,173,547	14,479,779	15,804,614	16,694,052

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WASTEWATER FUND
EXPENDITURES BY CATEGORY
FY2025

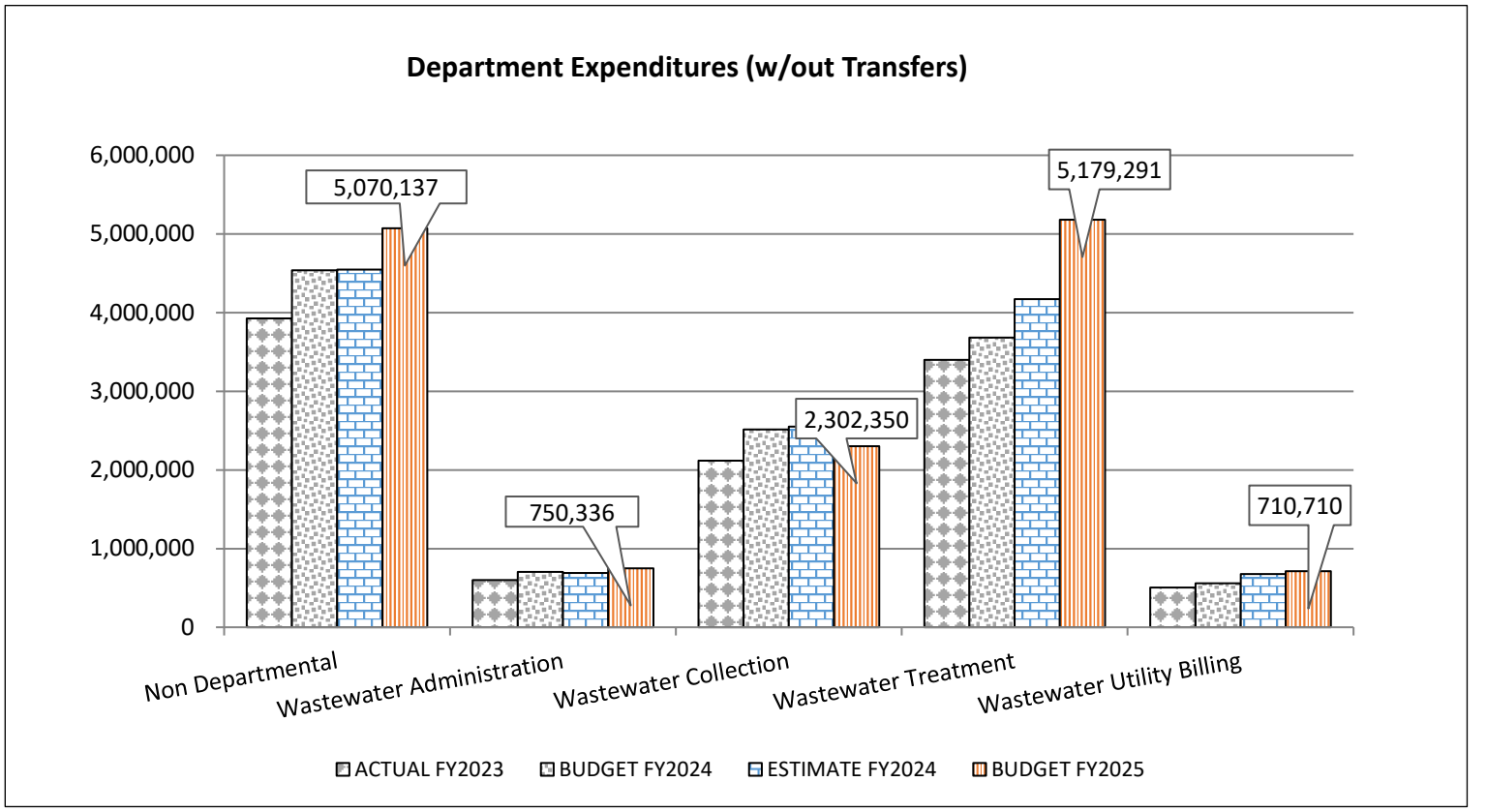
DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures by Category				
Personnel Services	3,310,469	3,819,641	3,896,870	4,343,788
Supplies & Materials	289,837	312,504	320,303	365,654
Operating Expenses	890,261	1,003,022	1,326,928	1,214,658
Maintenance	708,297	1,175,538	1,494,293	1,728,628
Travel, Training, Etc.	35,134	36,968	43,265	56,493
Utilities & Fuel	683,301	685,932	657,031	759,136
Capital	601,608	425,000	349,118	474,330
Debt Service	3,926,133	4,537,502	4,548,011	5,070,137
Department Transfers	103,000	0	0	0
Total Expenditures	10,548,040	11,996,107	12,635,819	14,012,824
Transfers Out	5,694,560	2,216,800	2,220,400	1,963,900
Total Expenditures & Transfers Out	16,242,600	14,212,907	14,856,219	15,976,724



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WASTEWATER FUND
DEPARTMENT EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Non Departmental	3,926,133	4,537,502	4,548,011	5,070,137
Wastewater Administration	600,125	701,483	690,500	750,336
Wastewater Collection	2,117,797	2,514,490	2,548,743	2,302,350
Wastewater Treatment	3,399,072	3,682,233	4,172,660	5,179,291
Wastewater Utility Billing	504,913	560,399	675,905	710,710
Total Expenditures	10,548,040	11,996,107	12,635,819	14,012,824
Transfers Out				
Payment in Lieu of Taxes	366,100	376,900	376,900	373,200
Franchise Fees	457,500	530,400	530,400	612,800
Transfer to General Fund	836,000	867,000	867,000	933,400
Transfer to Gen Fd W/WW Usage	39,790	40,000	43,600	44,500
Transfer to 2023 CO Wastewater Bond	3,995,170	0	0	0
Transfer to Wastewater Capital Project Fund	0	402,500	402,500	0
Total Transfers Out	5,694,560	2,216,800	2,220,400	1,963,900
Total Expenditures & Transfers Out	16,242,600	14,212,907	14,856,219	15,976,724



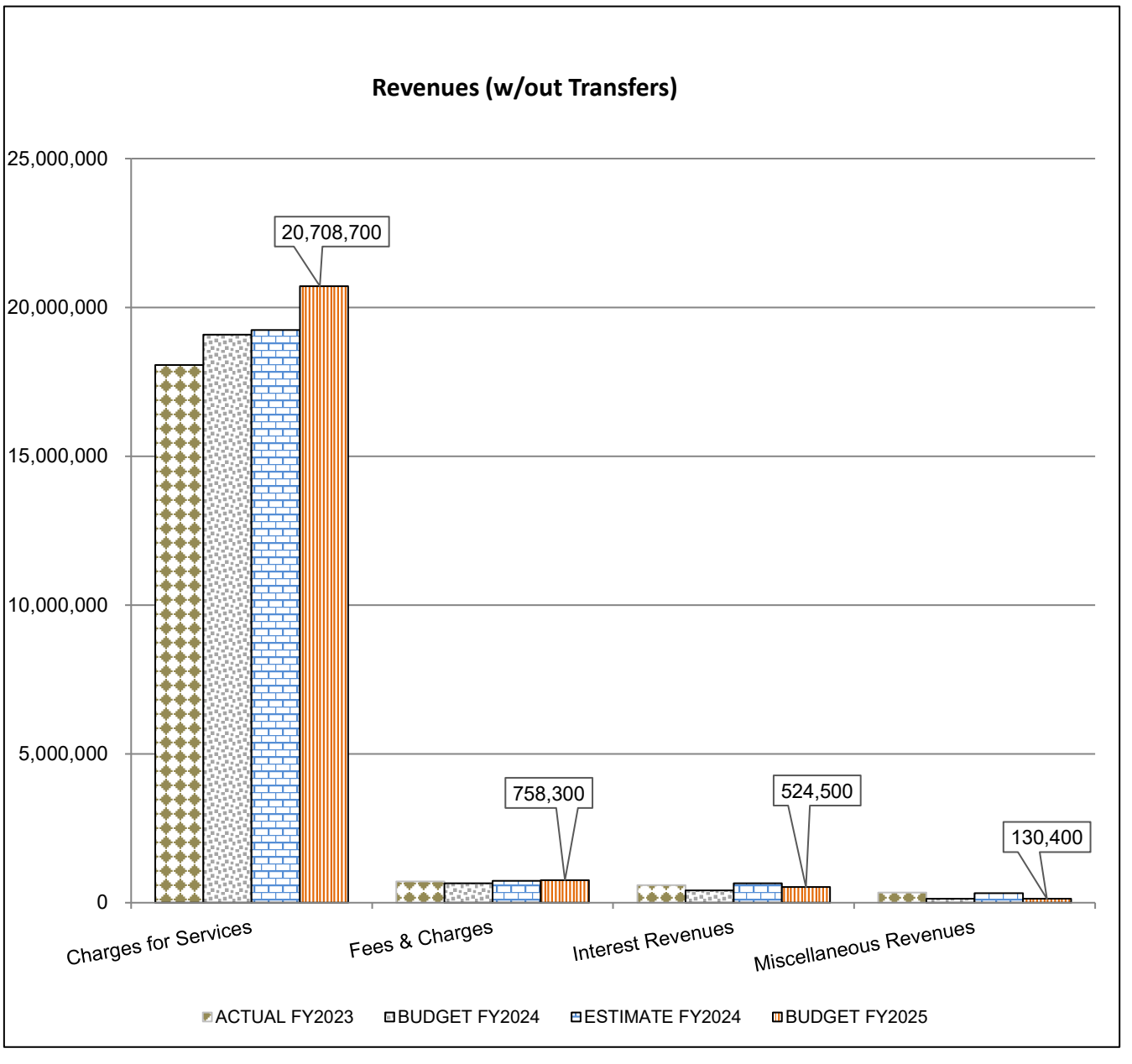
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WATER FUND
REVENUES AND EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Bwginning Operating Funds	-	14,823,549	14,823,549	13,819,249
Revenues				
Charges for Services	18,064,086	19,080,400	19,239,800	20,708,700
Fees & Charges	715,843	654,100	734,720	758,300
Interest Revenues	587,666	413,600	655,000	524,500
Miscellaneous Revenues	339,234	130,200	317,500	130,400
Total Revenues	19,706,828	20,278,300	20,947,020	22,121,900
Transfers In	8,714,609	438,600	437,967	549,700
Total Revenues & Transfers In	28,421,437	20,716,900	21,384,987	22,671,600
Expenditures				
Personnel Service	3,462,485	3,904,596	3,825,390	4,430,377
Supplies & Materials	1,402,319	1,544,657	1,566,357	1,753,850
Operating Expenses	2,424,757	2,836,616	3,079,922	4,792,304
Maintenance	1,173,720	1,571,699	1,433,636	1,642,590
Travel, Training, Etc	40,079	64,119	68,299	91,334
Utilities & Fuel	772,668	855,882	800,293	968,228
Capital	299,284	379,000	381,632	290,988
Debt Service	3,206,817	4,476,301	4,496,902	4,605,573
Contribution to Sokoll	1,454,749	1,787,530	2,701,156	1,559,875
Transfer to Capital Projects	913,110	957,500	957,500	0
Total Expenditures	15,149,987	18,377,900	19,311,087	20,135,119
Transfers Out	16,108,708	2,983,100	3,078,200	3,067,700
Total Expenditures & Transfers Out	31,258,695	21,361,000	22,389,287	23,202,819
Net Revenues Less Expenditures & Trans.	(2,837,258)	(644,100)	(1,004,300)	(531,219)
Ending Operating Funds	14,823,549	14,179,449	13,819,249	13,288,030

WATER FUND
REVENUES & TRANSFERS IN
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Total Revenues				
Charges for Services	18,064,086	19,080,400	19,239,800	20,708,700
Fees & Charges	715,843	654,100	734,720	758,300
Interest Revenues	587,666	413,600	655,000	524,500
Miscellaneous Revenues	339,234	130,200	317,500	130,400
Total Revenues	19,706,828	20,278,300	20,947,020	22,121,900
Transfers In	8,714,609	438,600	437,967	549,700
Total Revenues & Transfers In	28,421,437	20,716,900	21,384,987	22,671,600



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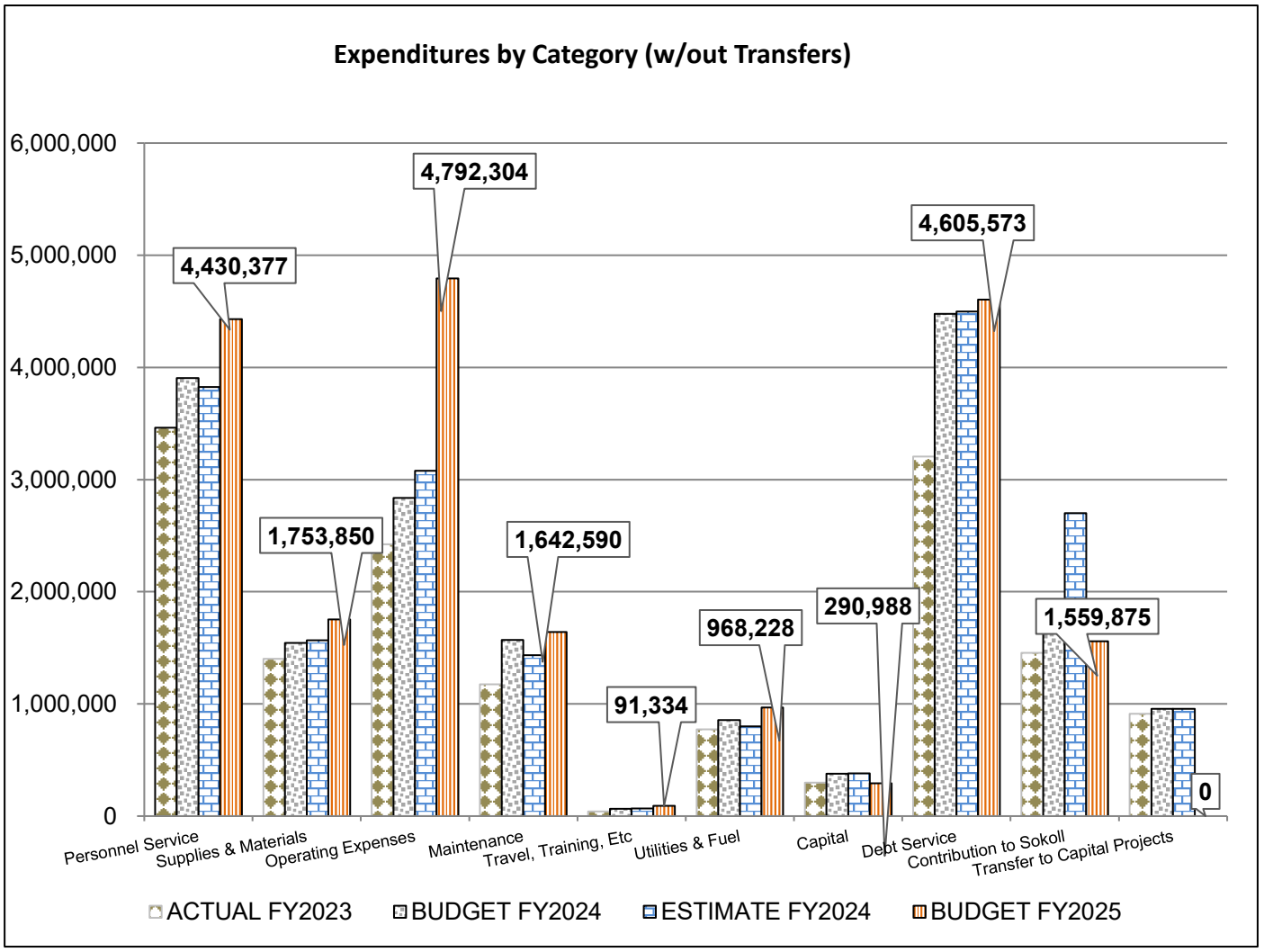
WATER FUND
REVENUES & TRANSFERS IN
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Charges for Services				
Water-Residential	10,512,816	10,846,000	10,863,000	11,733,000
Water-Commercial	4,628,818	4,719,000	4,775,000	5,157,000
Water-Industrial	2,074,984	2,743,000	2,862,000	3,035,000
Water-General Fund	294,342	285,000	284,000	301,000
Water-Utility Funds	78,235	86,000	109,000	115,000
Water-Other Funds	238,203	234,000	227,000	241,000
Water-Wholesale	207,648	141,000	93,000	98,000
Water-Bulk Water Sales	2,125	0	1,800	1,900
New Account Fee	26,915	26,400	25,000	26,800
Total Charges for Services	18,064,086	19,080,400	19,239,800	20,708,700
Fees & Charges				
Penalties & Reconnects	286,275	289,900	311,000	321,100
Taps	374,277	306,600	366,000	377,000
Line Locates	1,935	1,300	2,750	2,800
Billing Charge Fee	43,794	45,000	44,000	46,100
Lake Pump Fees	9,563	11,300	10,970	11,300
Total Fees & Charges	715,843	654,100	734,720	758,300
Miscellaneous Revenues				
Contribution - COVID Funds	91,186	0	0	0
Miscellaneous Revenue - Other	241,372	125,000	235,000	125,000
Miscellaneous Revenue - NSF Check Fees	6,767	5,200	5,400	5,400
Miscellaneous Revenue - Insurance Reimbursement	0	0	77,000	0
Miscellaneous Revenue - Cashier Over/Short	(91)	0	100	0
Total Miscellaneous Revenues	339,234	130,200	317,500	130,400
Interest From Cash Pool	587,666	413,600	655,000	524,500
Total Revenues	19,706,828	20,278,300	20,947,020	22,121,900
Transfers In				
Transfer from Water Bond	0	0	0	0
Transfer from Sokoll Operations	339,617	339,600	339,617	451,450
Transfer from Water CPF	7,161,933	0	50	0
Transfer from Water Impact Fees	582,423	0	0	0
Transfer from 2020 CO Water Bond	141,485	0	0	0
Transfer from 2021 CO Water Bond	390,150	0	0	0
Transfer from-Capital Project-Water	0	0	0	0
Transfer from-Water Impact Fee Debt Srv	99,000	99,000	98,300	98,250
Total Transfers In	8,714,609	438,600	437,967	549,700
Total Revenues & Transfers In	28,421,437	20,716,900	21,384,987	22,671,600

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WATER FUND
EXPENDITURES BY CATEGORY
FY2025

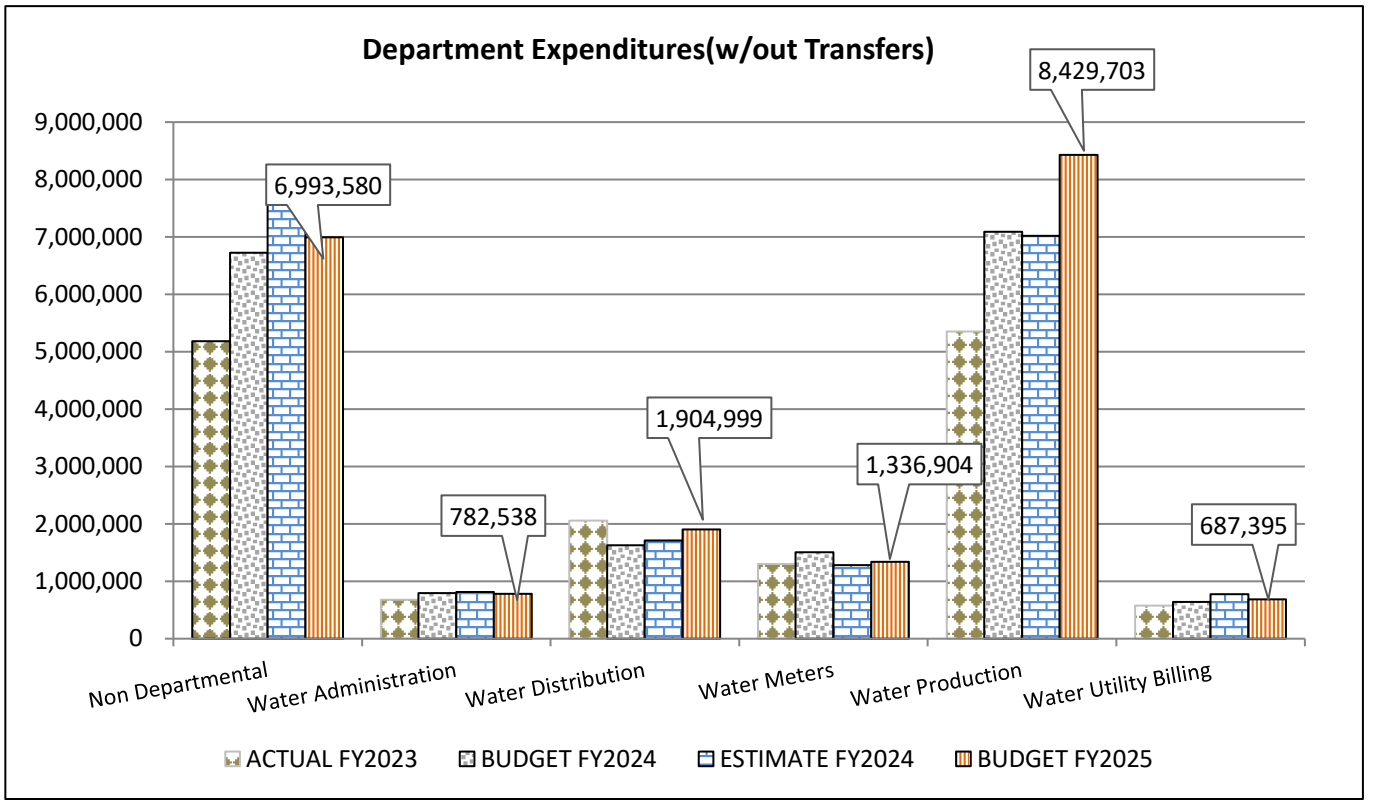
DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Personnel Service	3,462,485	3,904,596	3,825,390	4,430,377
Supplies & Materials	1,402,319	1,544,657	1,566,357	1,753,850
Operating Expenses	2,424,757	2,836,616	3,079,922	4,792,304
Maintenance	1,173,720	1,571,699	1,433,636	1,642,590
Travel, Training, Etc	40,079	64,119	68,299	91,334
Utilities & Fuel	772,668	855,882	800,293	968,228
Capital	299,284	379,000	381,632	290,988
Debt Service	3,206,817	4,476,301	4,496,902	4,605,573
Contribution to Sokoll	1,454,749	1,787,530	2,701,156	1,559,875
Transfer to Capital Projects	913,110	957,500	957,500	0
Total Expenditures	15,149,987	18,377,900	19,311,087	20,135,119
Transfers Out	16,108,708	2,983,100	3,078,200	3,067,700
Total Expenditures & Transfers Out	31,258,695	21,361,000	22,389,287	23,202,819



TOC

WATER FUND
DEPARTMENT EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Non Departmental	5,182,626	6,720,943	7,705,086	6,993,580
Water Administration	681,703	796,265	813,971	782,538
Water Distribution	2,058,135	1,627,077	1,709,996	1,904,999
Water Meters	1,303,432	1,508,286	1,284,623	1,336,904
Water Production	5,349,664	7,087,937	7,020,404	8,429,703
Water Utility Billing	574,427	637,392	777,007	687,395
Total Expenditures	15,149,987	18,377,900	19,311,087	20,135,119
Transfers Out				
Payment in Lieu of Taxes	496,200	450,800	450,800	522,300
Franchise Fees	704,200	836,300	836,300	884,700
Transfer to Gen Fd W/WW Usage	268,441	210,000	305,100	308,200
Transfer to General Fund	1,288,000	1,486,000	1,486,000	1,352,500
Transfer to 2023 CO Water Bond	13,351,867	0	0	0
Total Transfers Out	16,108,708	2,983,100	3,078,200	3,067,700
Total Expenditures & Transfers Out	31,258,695	21,361,000	22,389,287	23,202,819



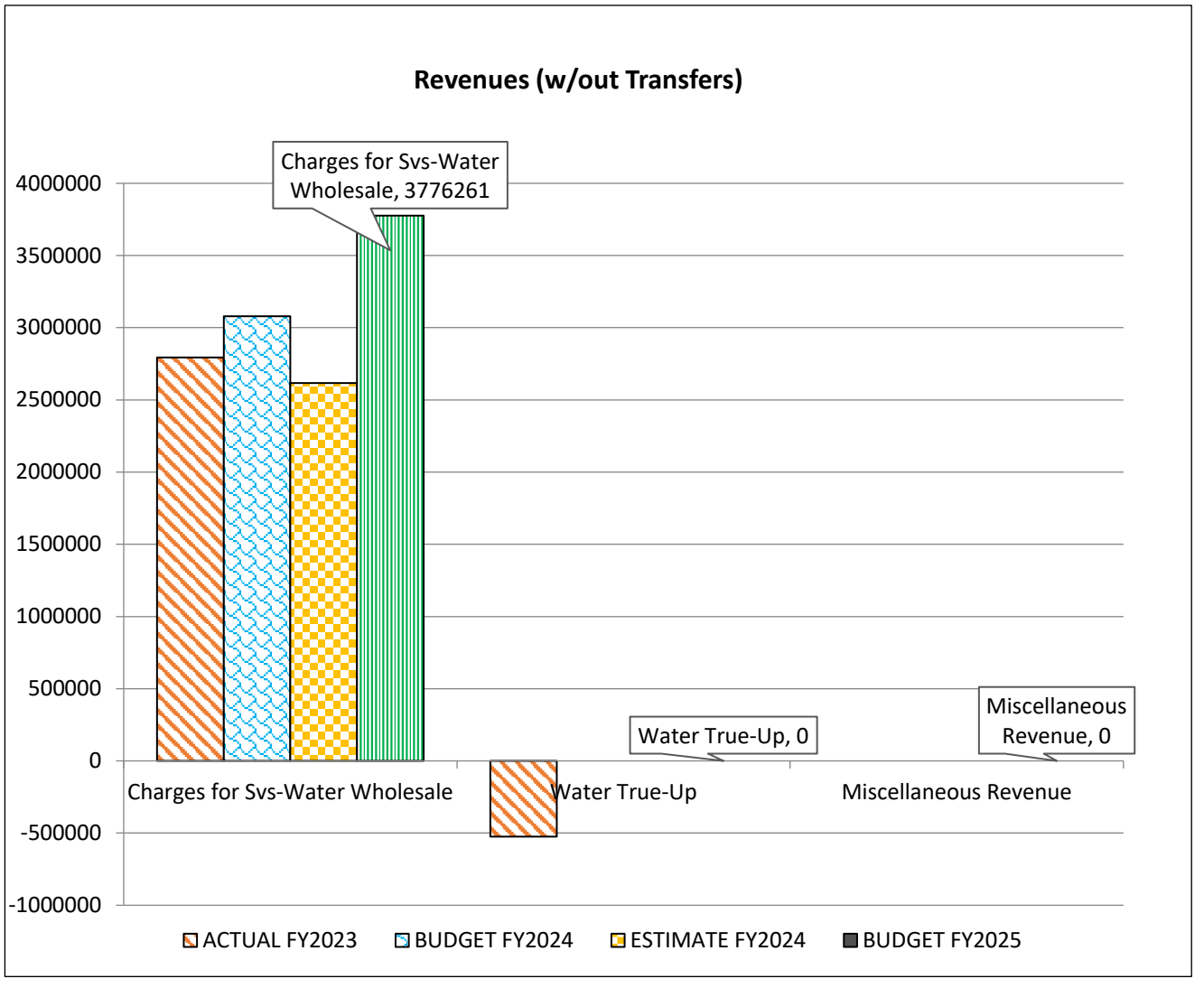
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SOKOLL JOINT VENTURE FUND
REVENUES AND EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Charges for Service	2,794,421	3,079,675	2,616,000	3,776,261
Water True-up	(525,092)	0	0	0
Miscellaneous Revenue	0	0	0	0
Total Revenues	2,269,329	3,079,675	2,616,000	3,776,261
Transfers In				
Transfers In - City of Waxahachie	1,378,875	1,787,915	2,701,156	1,560,250
Transfers In - Rockett SUD	1,378,875	1,787,915	2,701,155	1,560,250
Transfers In	2,757,750	3,575,830	5,402,311	3,120,500
Total Revenues & Transfers In	5,027,079	6,655,505	8,018,311	6,896,761
Expenditures				
Personnel Service	415,131	457,182	444,810	504,270
Supplies & Materials	473,211	940,541	943,075	1,155,939
Operating Expenses	122,999	123,275	128,479	523,131
Maintenance	339,991	322,970	331,255	383,170
Travel, Training, Etc	6,382	7,860	7,860	10,560
Utilities & Fuel	474,008	487,084	519,732	511,511
Capital	397,244	693,000	2,538,678	204,500
Debt Service	2,445,698	2,752,060	2,788,135	2,742,560
Total Expenditures	4,674,665	5,783,972	7,702,024	6,035,641
Transfers Out				
Transfers Out - to General Fund	178,818	234,491	234,491	286,830
Transfers Out - to Wastewater Fund	339,617	339,617	339,617	451,450
Transfers Out - to Water Fund	97,425	97,425	97,425	122,840
Transfers Out	615,860	671,533	671,533	861,120
Total Expenditures & Transfers Out	5,290,525	6,455,505	8,373,557	6,896,761
Net Revenues Less Expenditures & Trans.	(263,446)	200,000	(355,246)	0

SOKOLL JOINT VENTURE FUND
REVENUES & TRANSFERS IN
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Charges for Svs-Water Wholesale	2,794,421	3,079,675	2,616,000	3,776,261
Water True-Up	(525,092)	0	0	0
Miscellaneous Revenue	0	0	0	0
Total Revenues	2,269,329	3,079,675	2,616,000	3,776,261
Transfers				
Contribution - Rocket SUD	1,378,875	1,376,415	1,375,788	1,371,000
Contribution - City of Waxahachie	1,378,875	1,376,415	1,375,788	1,371,000
Capital Funding - Rockett SUD	0	411,500	1,325,368	189,250
Capital Funding - City of Waxahachie	0	411,500	1,325,367	189,250
Total Transfers In	2,757,750	3,575,830	5,402,311	3,120,500
Total Revenues & Transfers In	5,027,079	6,655,505	8,018,311	6,896,761



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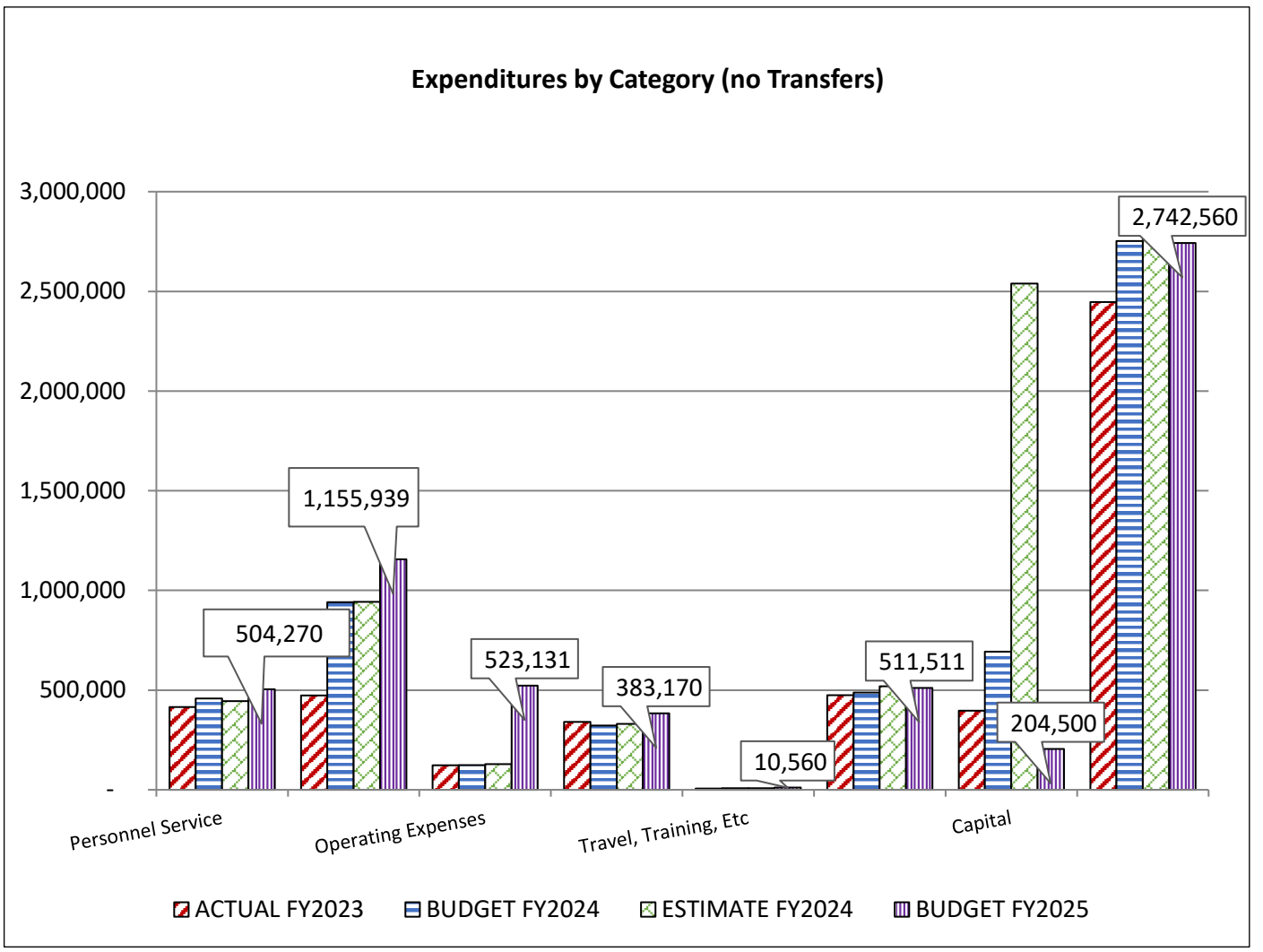
SOKOLL JOINT VENTURE FUND
REVENUES & TRANSFERS IN
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Charges for Services				
Charges for Svs-Water Wholesale	2,794,421	3,079,675	2,616,000	3,776,261
Water True Up-Waxahachie	103,150	0	0	0
Water True Up-Rockett	(628,242)	0	0	0
	0	0	0	0
Total Charges for Services	2,269,329	3,079,675	2,616,000	3,776,261
Miscellaneous Revenues				
Miscellaneous Revenue	0	0	0	0
Miscellaneous Revenue - Insurance Reimbursement	0	0	0	0
Total Miscellaneous Revenues	0	0	0	0
Transfers In				
Contribution - Rocket SUD	1,378,875	1,376,415	1,375,788	1,371,000
Contribution - City of Waxahachie	1,378,875	1,376,415	1,375,788	1,371,000
Capital Funding - City of Waxahachie	0	411,500	1,325,368	189,250
Capital Funding - Rockett SUD	0	411,500	1,325,367	189,250
Total Transfers In	2,757,750	3,575,830	5,402,311	3,120,500
Total Revenues & Transfers In	5,027,079	6,655,505	8,018,311	6,896,761

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SOKOLL JOINT VENTURE FUND
EXPENDITURES BY CATEGORY
FY2025

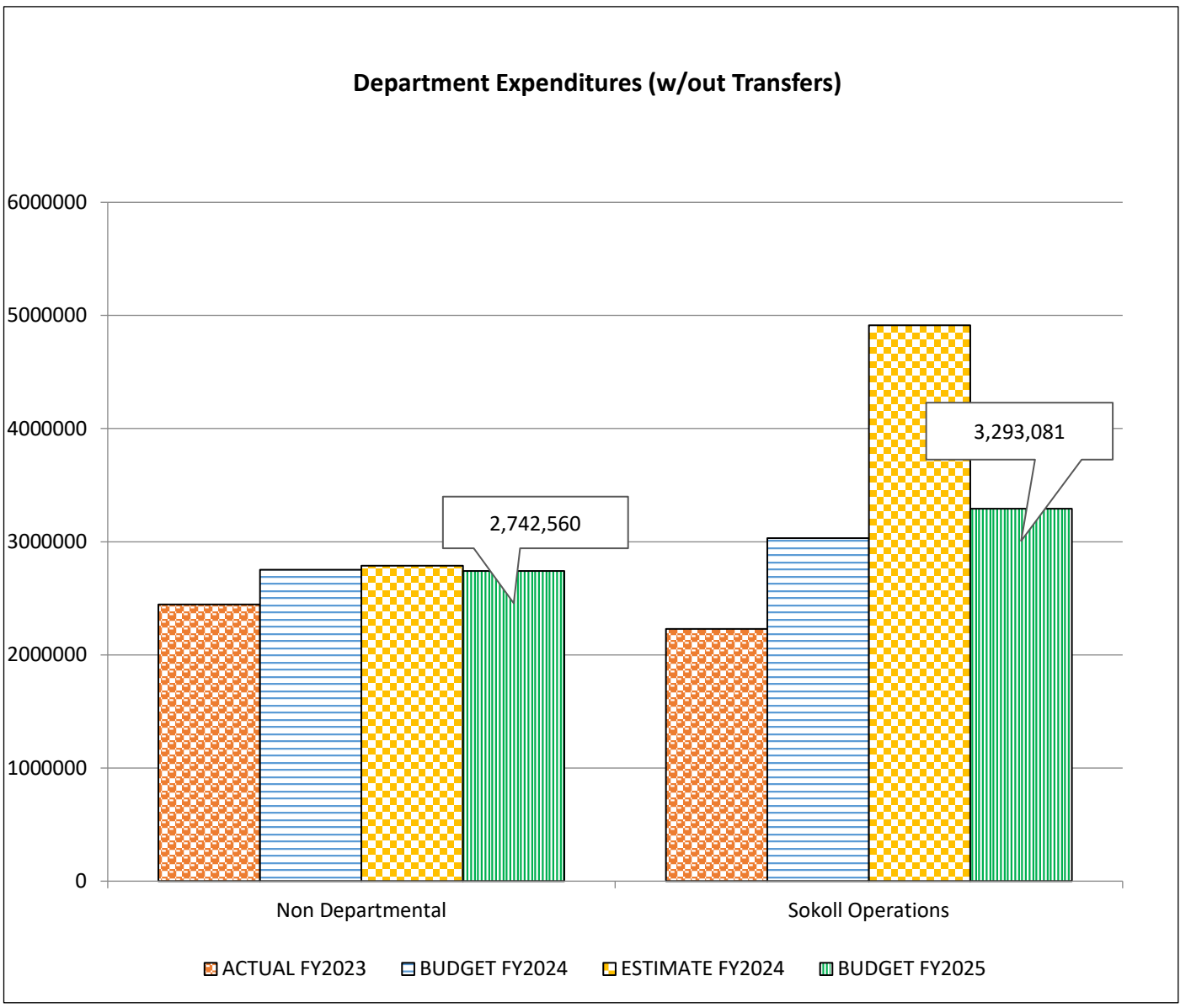
DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Personnel Service	415,131	457,182	444,810	504,270
Supplies & Materials	473,211	940,541	943,075	1,155,939
Operating Expenses	122,999	123,275	128,479	523,131
Maintenance	339,991	322,970	331,255	383,170
Travel, Training, Etc	6,382	7,860	7,860	10,560
Utilities & Fuel	474,008	487,084	519,732	511,511
Capital	397,244	693,000	2,538,678	204,500
Debt Service	2,445,698	2,752,060	2,788,135	2,742,560
Total Expenditures	4,674,665	5,783,972	7,702,024	6,035,641
Transfers Out	615,860	671,533	671,533	861,120
Total Expenditures & Transfers Out	5,290,525	6,455,505	8,373,557	6,896,761



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SOKOLL JOINT VENTURE FUND
DEPARTMENT EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Non Departmental	2,445,698	2,752,060	2,788,135	2,742,560
Sokoll Operations	2,228,966	3,031,912	4,913,889	3,293,081
Total Expenditures	4,674,665	5,783,972	7,702,024	6,035,641
Transfers Out				
Transfers Out - General	178,818	234,491	234,491	286,830
Transfers Out - Water	339,617	339,617	339,617	451,450
Transfers Out - Wastewater	97,425	97,425	97,425	122,840
Total Transfers Out	615,860	671,533	671,533	861,120
Total Expenditures & Transfers Out	5,290,525	6,455,505	8,373,557	6,896,761



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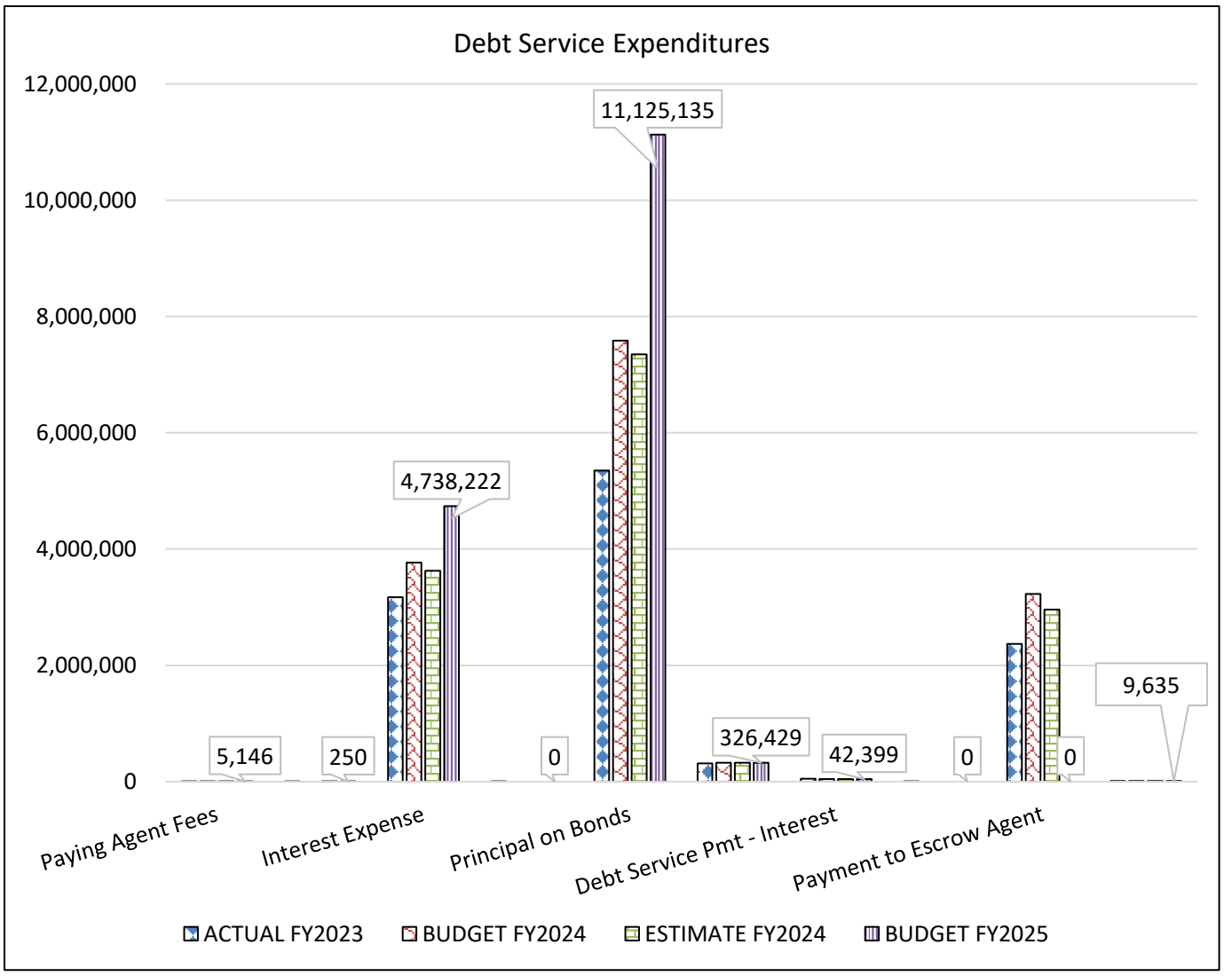
GENERAL DEBT SERVICE
REVENUES AND EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Beginning Operating Funds	3,392,364	4,652,714	4,765,960	6,199,025
Revenues				
Current Taxes	12,177,879	14,441,680	15,100,000	16,242,950
Delinquent Taxes	50,562	50,000	26,000	50,000
Penalty & Interest	59,691	50,000	75,000	75,000
Investment Income	366,004	150,000	500,000	400,000
Miscellaneous Revenue	3,360	6,500	0	0
Total Revenues	12,657,496	14,698,180	15,701,000	16,767,950
Transfers In	401	0	48,213	0
Total Revenues & Transfers In	12,657,897	14,698,180	15,749,213	16,767,950
Total Funds Available	16,050,261	19,350,894	20,515,173	22,966,975
Expenditures				
Paying Agent Fees	4,426	4,241	5,000	5,146
Interest Expense	3,171,025	3,764,829	3,624,485	4,738,222
Imputed - TCDP 720042 Infrastructure	5	0	0	0
Principal on Bonds	5,350,851	7,587,464	7,347,464	11,125,135
Bond Issuance Costs	7,500	0	250	250
Debt Service Pmt - Principal	316,614	326,429	326,429	326,429
Debt Service Pmt - Interest	52,214	42,400	42,400	42,399
TCDP 720042 Infrastructure Pmt	2,031	0	0	0
Payment to Escrow Agent	2,370,000	3,230,000	2,960,550	0
Miscellaneous Expense	9,635	9,635	9,570	9,635
Total Expenditures	11,284,301	14,964,998	14,316,148	16,247,216
Transfers Out	0	0	0	0
Total Expenditures	11,284,301	14,964,998	14,316,148	16,247,216
Revenues & Transfers In less Expenditures	1,373,596	-266,818	1,433,065	520,734
Ending Operating Funds	4,765,960	4,385,896	6,199,025	6,719,759

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GENERAL DEBT SERVICE
DEBT SERVICE EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Paying Agent Fees	4,426	4,241	5,000	5,146
Bond Issuance Costs	7,500	0	250	250
Interest Expense	3,171,025	3,764,829	3,624,485	4,738,222
Imputed - TCDP 720042 Infrastructure	5	0	0	0
Principal on Bonds	5,350,851	7,587,464	7,347,464	11,125,135
Debt Service Pmt - Principal	316,614	326,429	326,429	326,429
Debt Service Pmt - Interest	52,214	42,400	42,400	42,399
TCDP 720042 Infrastructure Pmt	2,031	0	0	0
Payment to Escrow Agent	2,370,000	3,230,000	2,960,550	0
Miscellaneous Expense	9,635	9,635	9,570	9,635
Total Expenditures	11,284,301	14,964,998	14,316,148	16,247,216



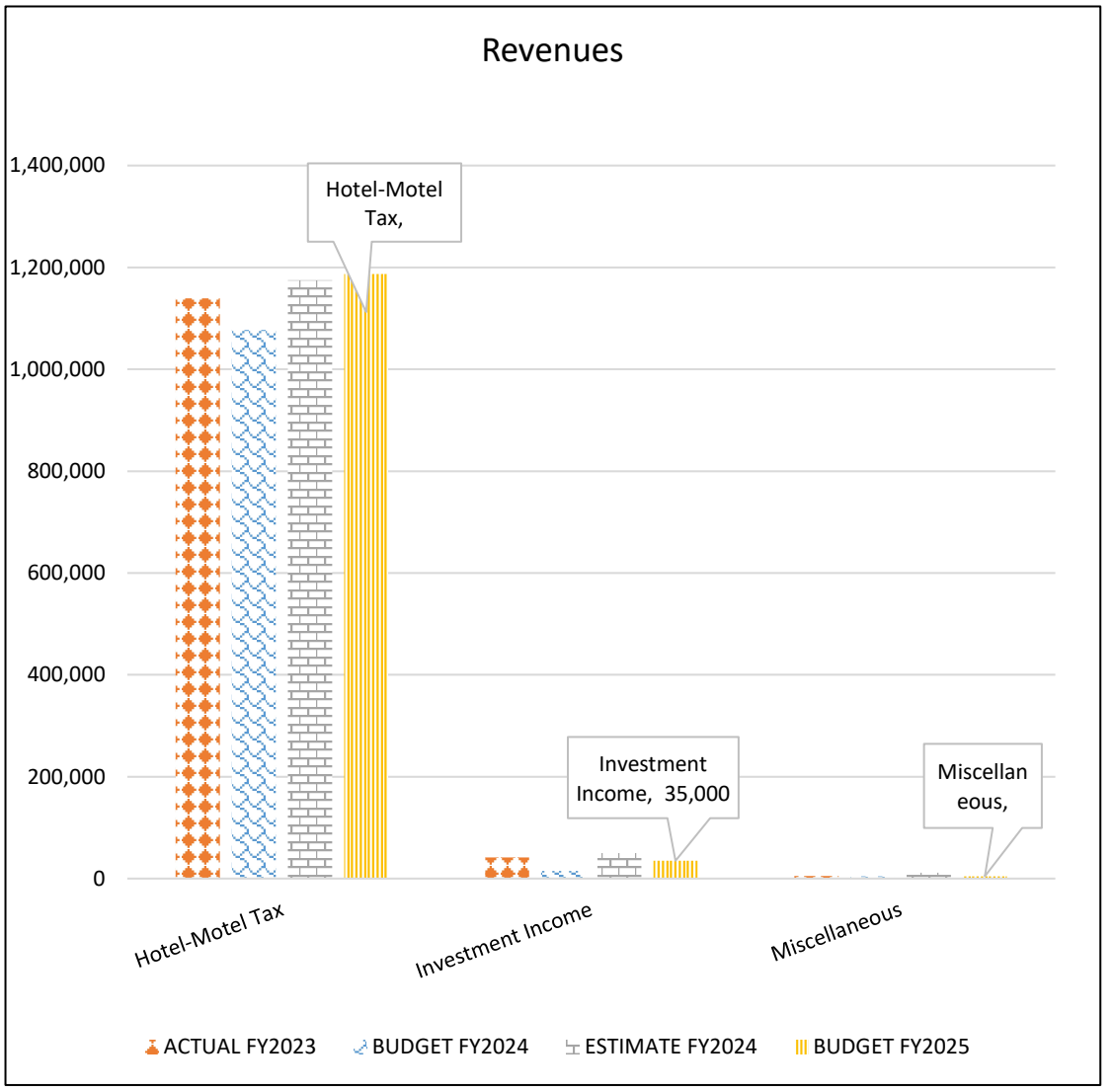
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HOTEL OCCUPANCY TAX FUND
REVENUES AND EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Beginning Operating Funds	825,220	942,043	1,031,662	1,164,666
Revenues				
Hotel/Motel Tax	1,139,053	1,077,507	1,175,000	1,186,750
Investment Income	41,433	14,993	50,000	35,000
Miscellaneous	5,410	4,500	11,205	4,500
Total Revenues	1,185,896	1,097,000	1,236,205	1,226,250
Total Funds Available	2,011,116	2,039,043	2,267,867	2,390,916
Expenditures				
Personnel Services	322,729	370,364	363,830	392,320
Supplies & Materials	4,407	5,200	5,200	5,200
Operating Expenses	617,692	648,976	693,656	669,467
Travel, Training, Etc.	12,885	19,287	18,687	19,502
Utilities & Fuel	1,742	2,247	1,828	1,828
Miscellaneous	0	20,000	0	20,000
Total Expenditures	959,454	1,066,074	1,083,201	1,108,317
Transfer Out	20,000	20,000	20,000	20,000
Total Expenditures & Transfers Out	979,454	1,086,074	1,103,201	1,128,317
Net Revenues Less Expenditures & Trans.	206,442	10,926	133,004	97,933
Ending Operating Funds	1,031,662	952,969	1,164,666	1,262,599

HOTEL OCCUPANCY TAX FUND
REVENUES
FY2025

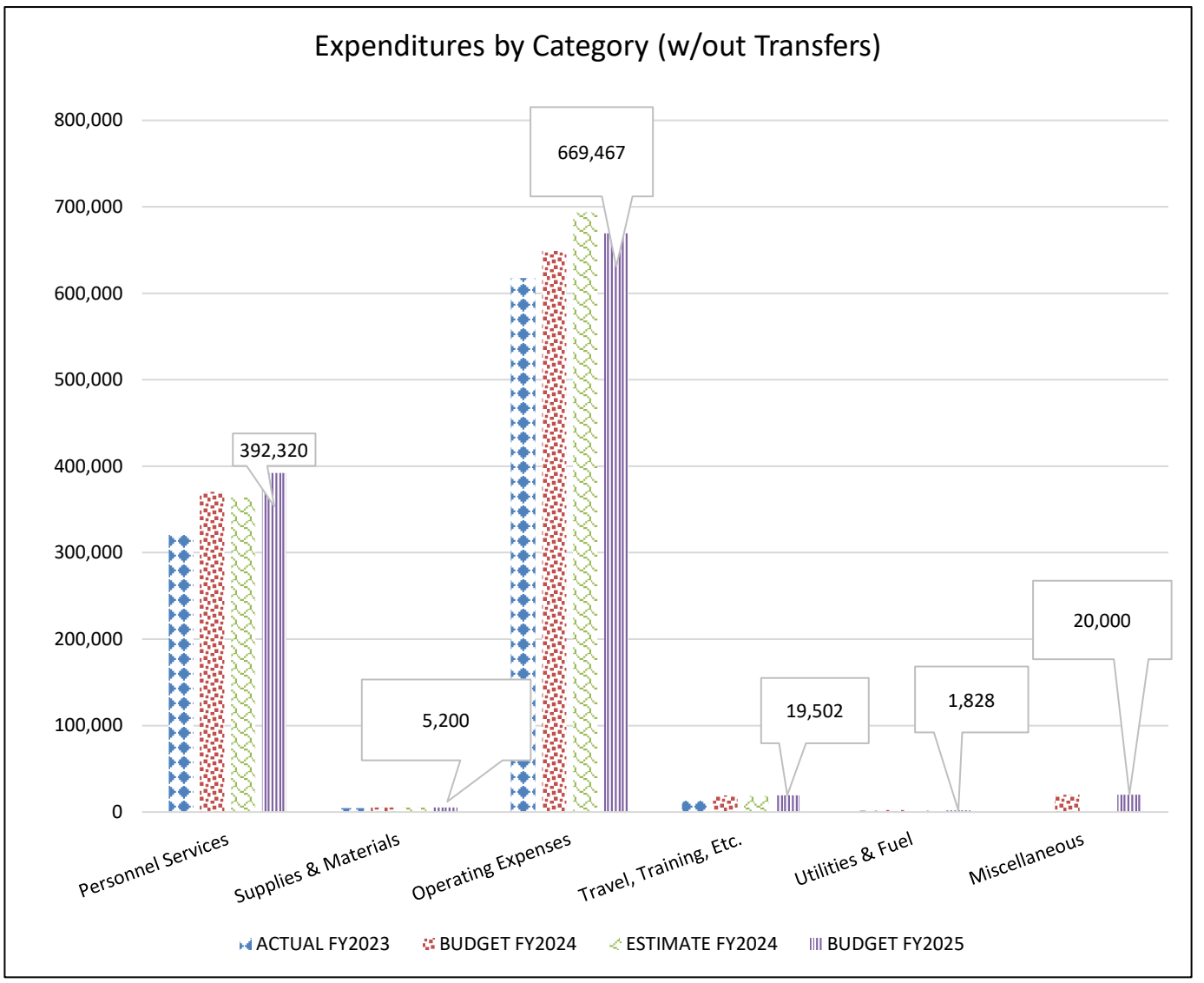
DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Hotel-Motel Tax	1,139,053	1,077,507	1,175,000	1,186,750
Investment Income	41,433	14,993	50,000	35,000
Miscellaneous	5,410	4,500	11,205	4,500
Total Revenues	1,185,896	1,097,000	1,236,205	1,226,250



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HOTEL OCCUPANCY TAX FUND
EXPENDITURES BY CATEGORY
FY2025

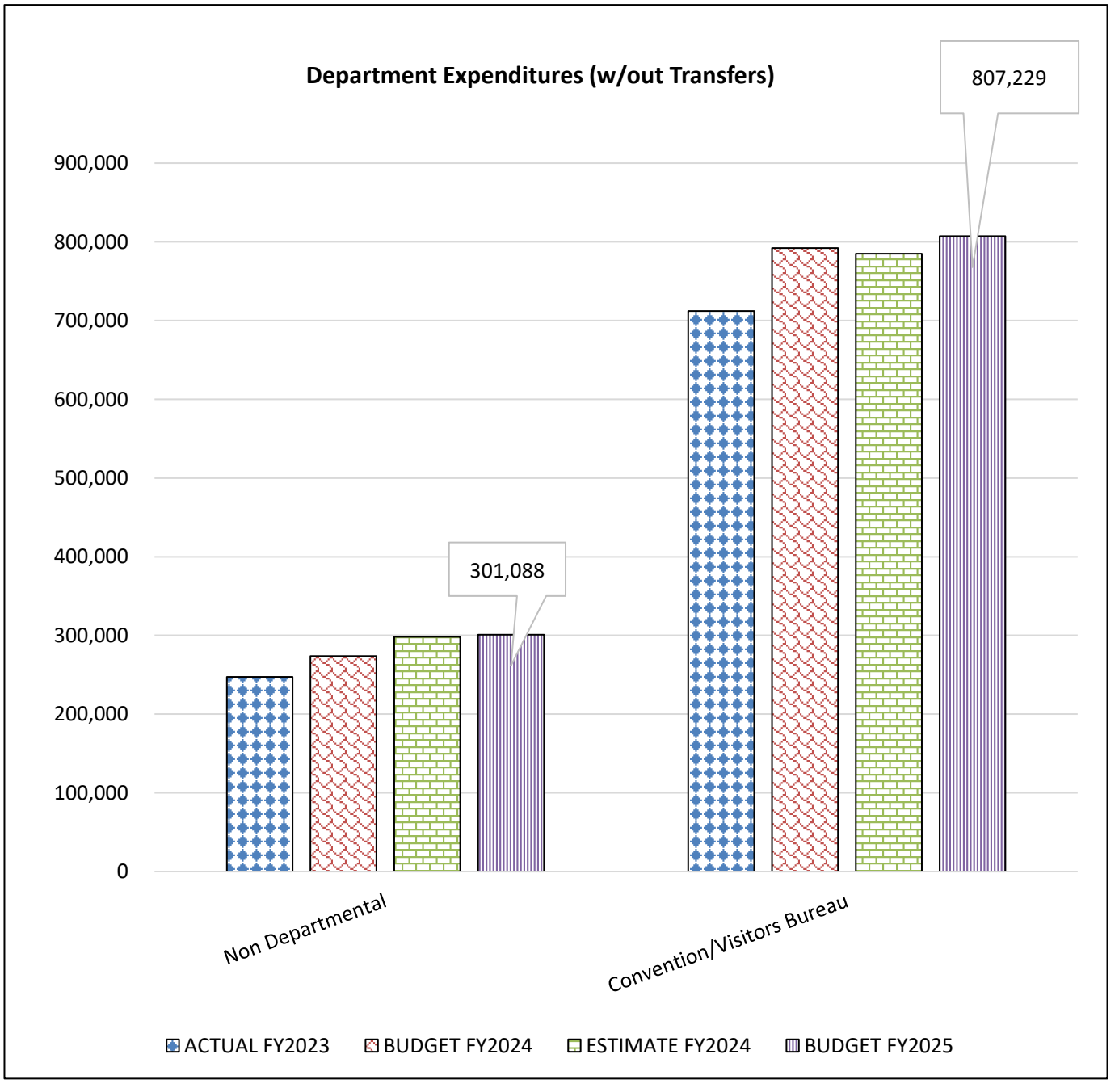
DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Personnel Services	322,729	370,364	363,830	392,320
Supplies & Materials	4,407	5,200	5,200	5,200
Operating Expenses	617,692	648,976	693,656	669,467
Travel, Training, Etc.	12,885	19,287	18,687	19,502
Utilities & Fuel	1,742	2,247	1,828	1,828
Miscellaneous	0	20,000	0	20,000
Total Expenditures	959,454	1,066,074	1,083,201	1,108,317
Transfers Out	20,000	20,000	20,000	20,000
Total Expenditures & Transfers Out	979,454	1,086,074	1,103,201	1,128,317



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HOTEL OCCUPANCY TAX FUND
DEPARTMENT EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Non Departmental	247,461	273,777	298,150	301,088
Convention/Visitors Bureau	711,992	792,297	785,051	807,229
Total Expenditures	959,454	1,066,074	1,083,201	1,108,317
Transfers Out	20,000	20,000	20,000	20,000
Total Expenditures & Transfers Out	979,454	1,086,074	1,103,201	1,128,317

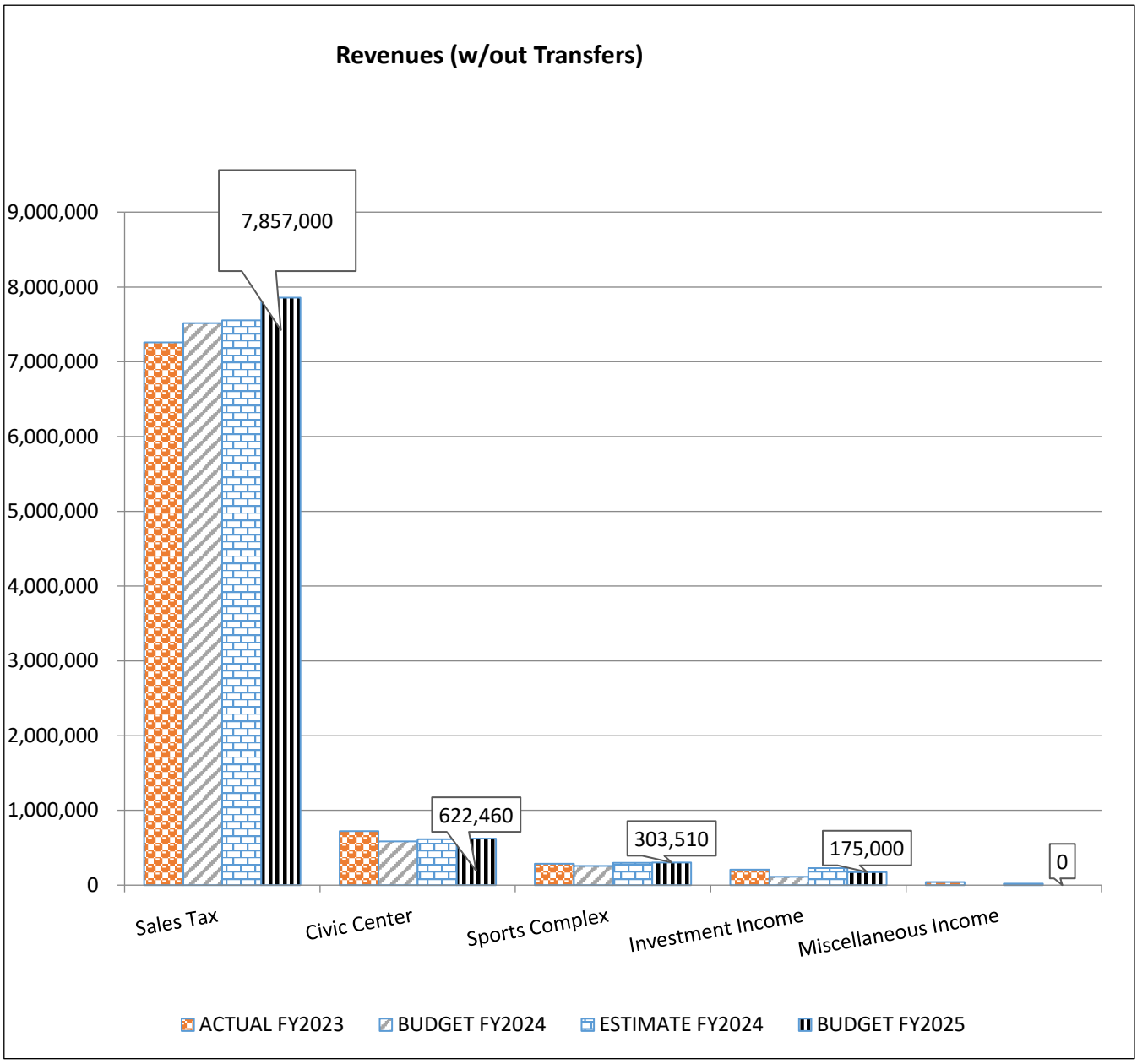


WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION FUND
REVENUES AND EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Beginning Operating Funds	4,452,237	3,826,565	5,222,054	4,411,559
Revenues				
Sales Tax	7,260,273	7,516,500	7,555,000	7,857,000
Charges for Services - Civic Center	720,919	583,375	616,300	622,460
Charges for Services - Sports Complex	285,337	258,500	300,500	303,510
Investment Income	207,198	110,000	230,000	175,000
Miscellaneous Income	39,388	0	19,640	0
Total Revenues	8,513,115	8,468,375	8,721,440	8,957,970
Transfers In	50,000	50,000	50,000	50,000
Total Revenues & Transfers In	8,563,115	8,518,375	8,771,440	9,007,970
Total Funds Available	13,015,352	12,344,940	13,993,494	13,419,529
Expenditures				
Personnel Service	1,492,689	1,757,155	1,770,627	1,977,482
Supplies & Materials	254,226	296,350	296,350	326,733
Operating Expenses	682,353	587,793	2,782,037	935,749
Maintenance	509,290	813,770	922,791	569,551
Travel, Training, Etc.	9,020	11,770	12,235	12,020
Utilities & Fuel	498,761	527,985	467,497	457,545
Capital	1,805,023	1,403,485	1,543,975	1,550,000
Debt Service	24,357	0	0	0
Total Expenditures	5,275,720	5,398,308	7,795,512	5,829,080
Transfers Out	2,517,579	1,784,371	1,786,423	1,786,070
Total Expenditures & Transfers Out	7,793,298	7,182,679	9,581,935	7,615,150
Revenues Over Expenditures	769,817	1,335,696	(810,495)	1,392,820
Ending Operating Funds	5,222,054	5,162,261	4,411,559	5,804,379

WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION FUND
REVENUES & TRANSFERS IN
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Sales Tax	7,260,273	7,516,500	7,555,000	7,857,000
Civic Center	720,919	583,375	616,300	622,460
Sports Complex	285,337	258,500	300,500	303,510
Investment Income	207,198	110,000	230,000	175,000
Miscellaneous Income	39,388	0	19,640	0
Total Revenues	8,513,115	8,468,375	8,721,440	8,957,970
Transfers in	50,000	50,000	50,000	50,000
Total Revenues & Transfers In	8,563,115	8,518,375	8,771,440	9,007,970



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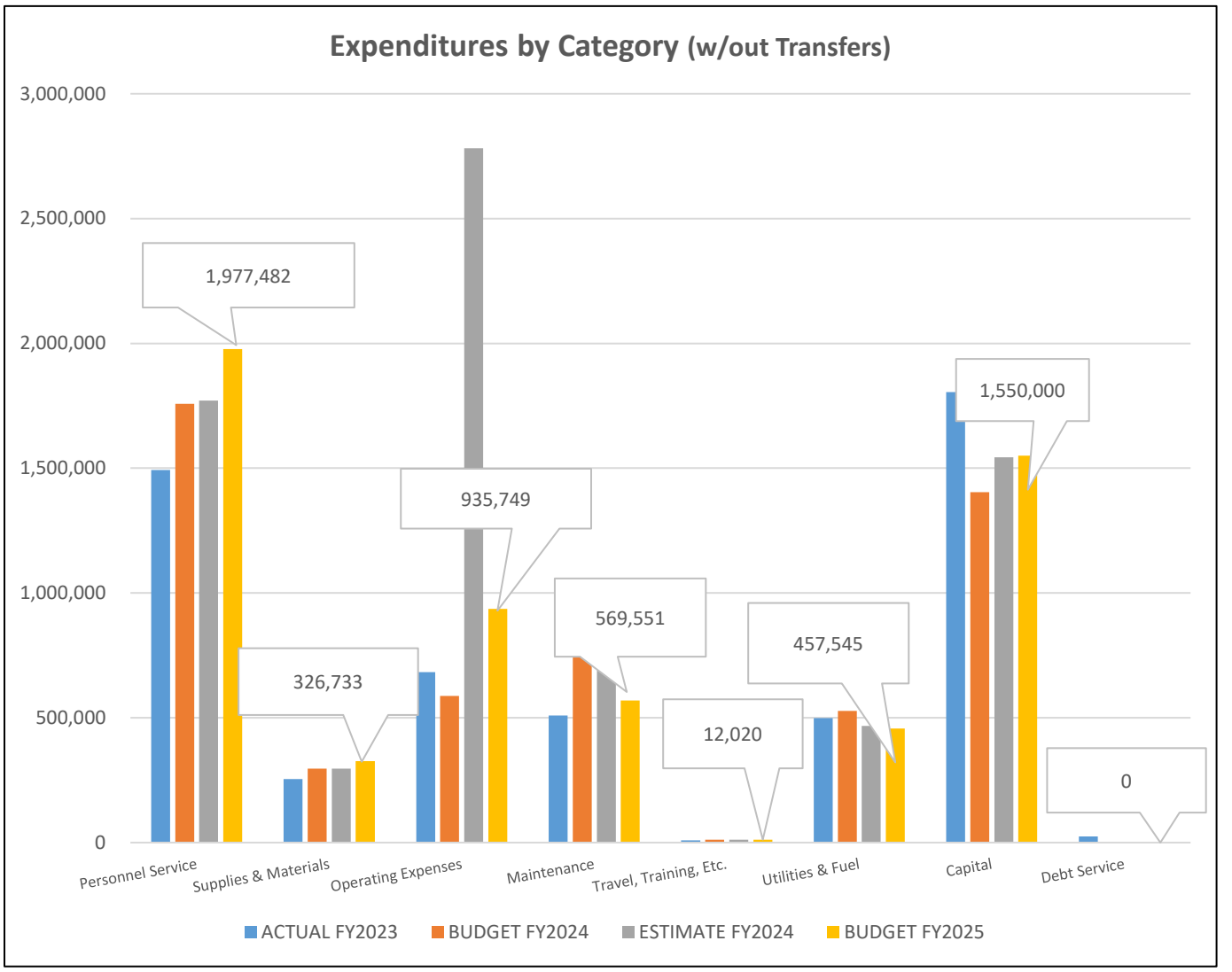
WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION FUND
REVENUES AND TRANSFERS IN
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Sales Tax				
Sales Taxes	7,260,273	7,516,500	7,555,000	7,857,000
Total Sales Tax	7,260,273	7,516,500	7,555,000	7,857,000
Civic Center				
Civic Center -Operating Revenues	80,961	63,000	75,000	75,750
Civic Center -Catering Commission	38,172	28,500	31,000	31,000
Civic Center -Concession Commission	2,840	2,650	2,650	2,680
Civic Center -Advertising Fee	0	300	0	300
Civic Center -Utility Surcharge	9,410	8,750	9,500	9,600
Civic Center -Alcohol Beverage Fee	12,345	8,350	9,000	9,090
Civic Center -Vending Machine	956	1,000	1,000	1,010
Civic Center Equipment Rental	38,520	31,150	31,650	31,970
Civic Center - RV Space Rental	775	400	400	400
Facility Rental - Civic Center	536,940	439,275	456,100	460,660
Total Civic Center	720,919	583,375	616,300	622,460
Sports Complex				
Culture & Rec-Concession Commission	35,415	34,000	42,000	42,420
Culture & Rec-Sports Complex Field Use Fees	35,590	35,500	34,500	34,850
Culture & Rec-Sports Complex Team Fees	34,070	29,000	32,000	32,320
Culture & Rec-Sports Complex Fees	400	0	0	0
Culture & Rec-Sports Complex Tournament Fe	179,862	160,000	192,000	193,920
Total Sports Complex	285,337	258,500	300,500	303,510
Interest				
Interest From Cash Pool	207,198	110,000	230,000	175,000
Total Interest	207,198	110,000	230,000	175,000
Miscellaneous				
Miscellaneous Revenue - Other	211	0	19,640	0
Miscellaneous Revenue - NSF Check Fees	36	0	0	0
Proceeds from Capital Lease	39,141	0	0	0
Total Miscellaneous	39,388	0	19,640	0
Total Revenues	8,513,115	8,468,375	8,721,440	8,957,970
Transfers In				
Transfer from TIRZ	50,000	50,000	50,000	50,000
Total Transfers In	50,000	50,000	50,000	50,000
Total Revenues & Transfers In	8,563,115	8,518,375	8,771,440	9,007,970

TOC

WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION FUND
EXPENDITURES BY CATEGORY
FY2025

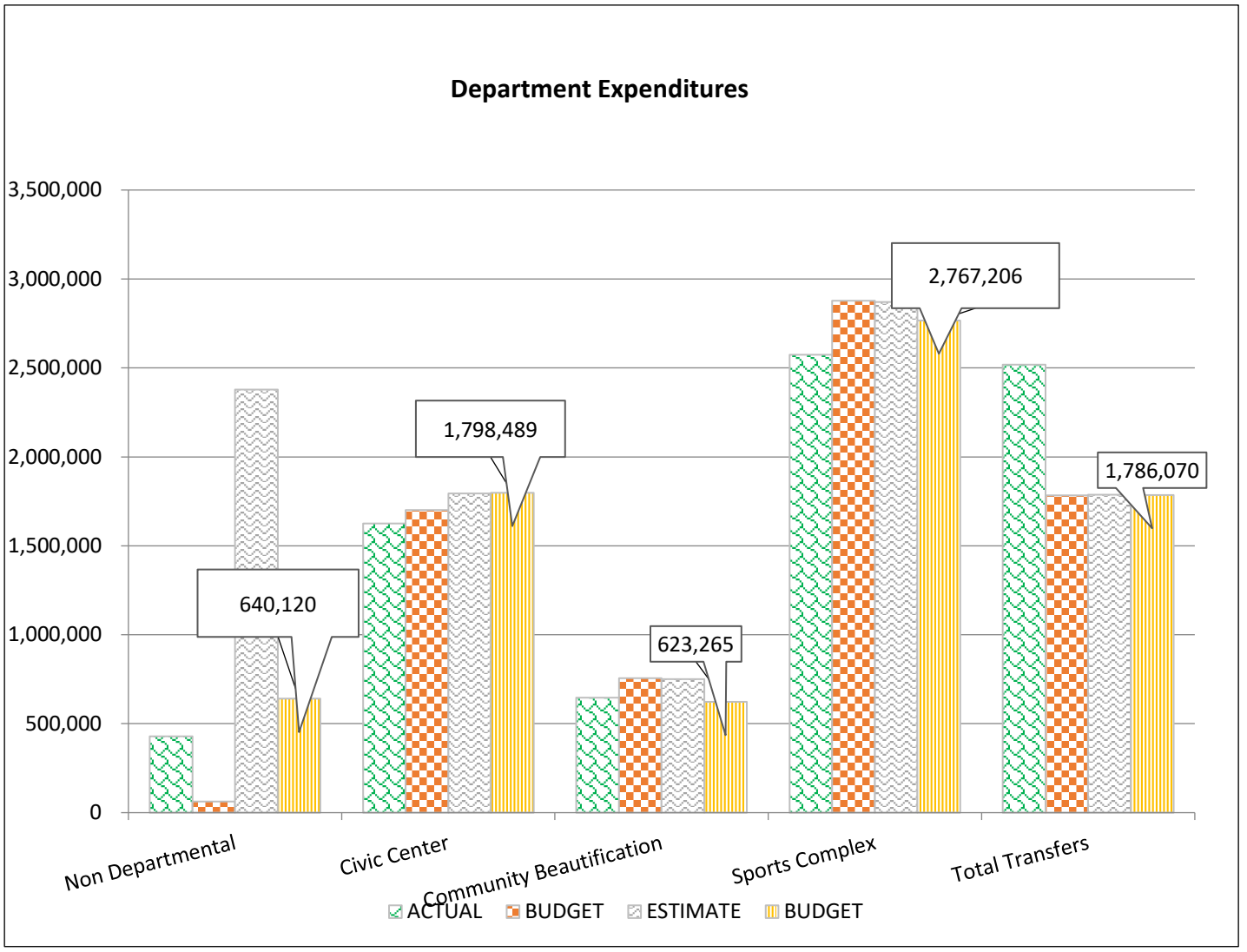
DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Personnel Service	1,492,689	1,757,155	1,770,627	1,977,482
Supplies & Materials	254,226	296,350	296,350	326,733
Operating Expenses	682,353	587,793	2,782,037	935,749
Maintenance	509,290	813,770	922,791	569,551
Travel, Training, Etc.	9,020	11,770	12,235	12,020
Utilities & Fuel	498,761	527,985	467,497	457,545
Capital	1,805,023	1,403,485	1,543,975	1,550,000
Debt Service	24,357	0	0	0
Total Expenditures	5,275,720	5,398,308	7,795,512	5,829,080
Transfers Out	2,517,579	1,784,371	1,786,423	1,786,070
Total Expenditures & Transfers Out	7,793,298	7,182,679	9,581,935	7,615,150



TOC

WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION FUND
DEPARTMENT EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Non Departmental	429,847	62,813	2,378,507	640,120
Civic Center	1,625,248	1,701,854	1,794,886	1,798,489
Community Beautification	646,304	756,732	751,185	623,265
Sports Complex	2,574,320	2,876,909	2,870,934	2,767,206
Total Expenditures	5,275,720	5,398,308	7,795,512	5,829,080
Transfers				
Transfer to General Fund	61,938	74,058	76,110	81,070
Transfer to WCDC Debt Service	1,738,641	1,710,313	1,710,313	1,705,000
Transfer to Parks Capital Project Fund	717,000	0	0	0
Total Transfers	2,517,579	1,784,371	1,786,423	1,786,070
Total Expenditures & Transfers Out	7,793,298	7,182,679	9,581,935	7,615,150



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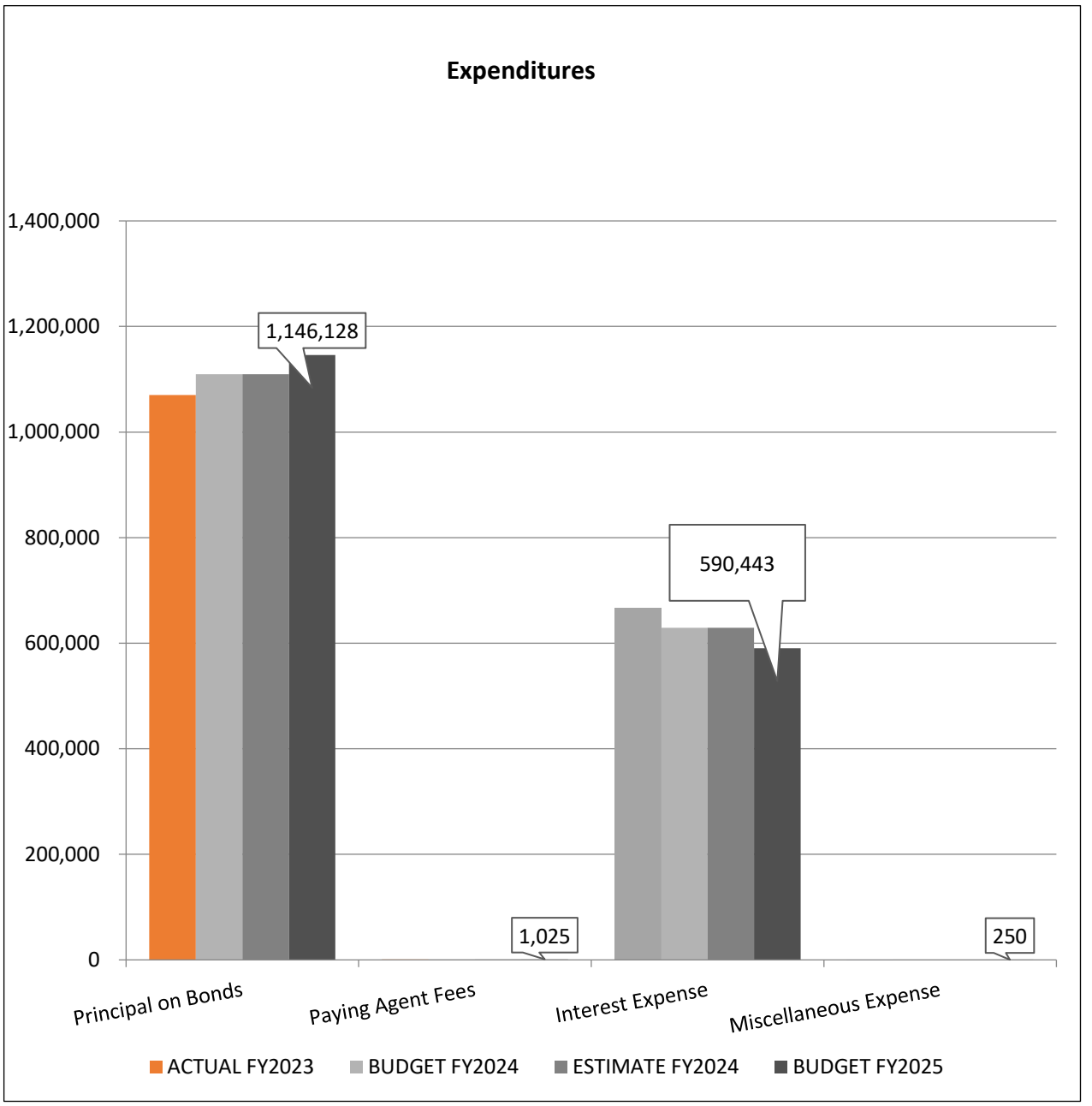
WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION - DEBT SERVICE FUND
REVENUES AND EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Beginning Operating Funds	416,791	450,090	453,830	468,725
Revenues				
Interest From Cash Pool	36,731	30,000	45,000	30,000
Total Revenues	36,731	30,000	45,000	30,000
Transfers In				
Transfer from WCDC	1,738,641	1,710,313	1,710,313	1,705,000
Total Transfers In	1,738,641	1,710,313	1,710,313	1,705,000
Total Revenues & Transfers In	1,775,372	1,740,313	1,755,313	1,735,000
Total Funds Available	2,192,163	2,190,403	2,209,143	2,203,725
Expenditures				
Paying Agent Fees	1,024	1,025	1,130	1,025
Interest Expense	666,745	629,330	629,330	590,443
Principal on Bonds	1,070,321	1,109,708	1,109,708	1,146,128
Miscellaneous Expense	243	250	250	250
Total Expenditures	1,738,333	1,740,313	1,740,418	1,737,846
Net Revenues Less Expenditures & Trans.	37,039	0	14,895	(2,846)
Ending Operating Funds	453,830	450,090	468,725	465,879

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WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION
DEBT SERVICE FUND EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Principal on Bonds	1,070,321	1,109,708	1,109,708	1,146,128
Paying Agent Fees	1,024	1,025	1,130	1,025
Interest Expense	666,745	629,330	629,330	590,443
Miscellaneous Expense	243	250	250	250
Total Expenditures	1,738,333	1,740,313	1,740,418	1,737,846



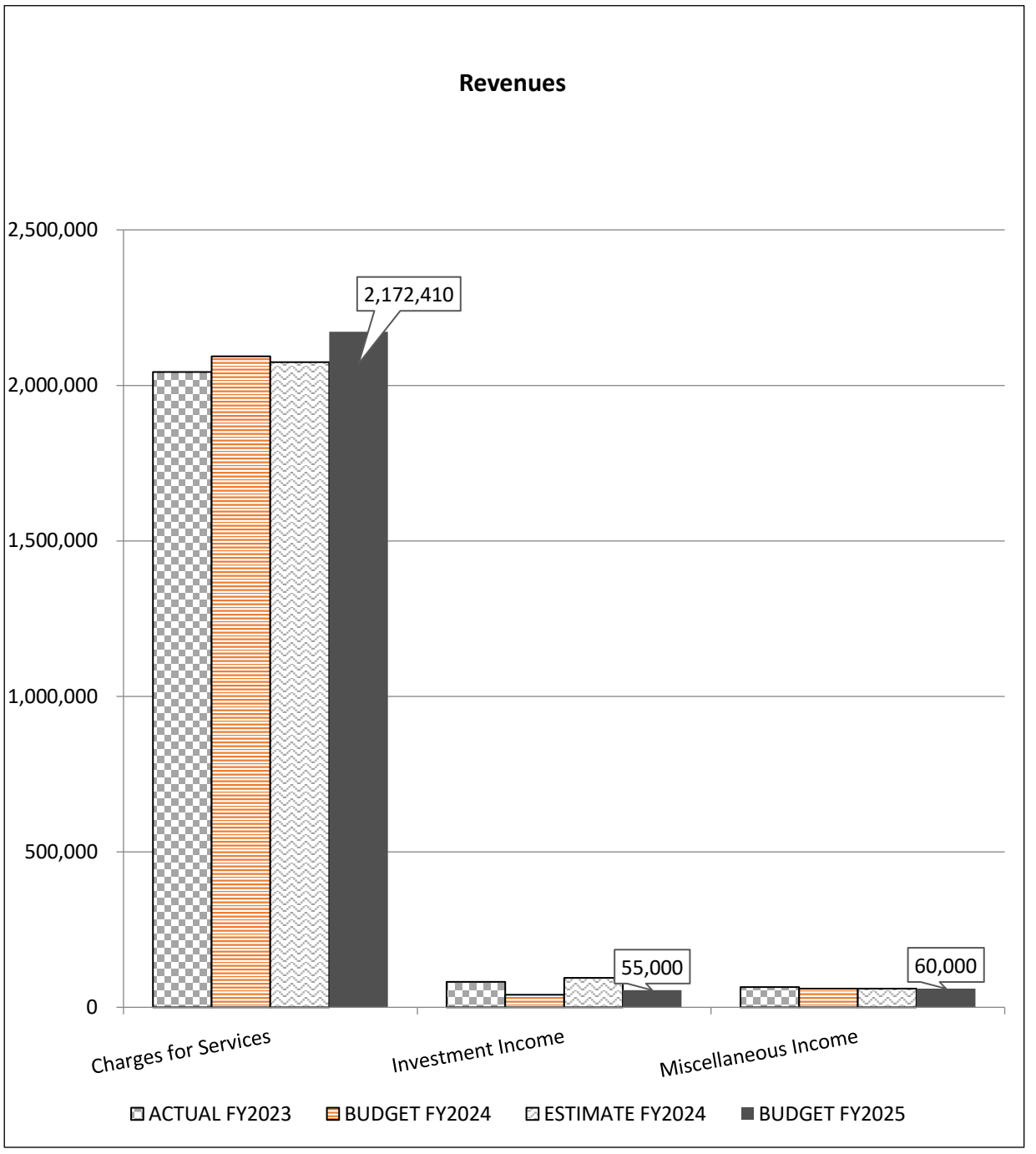
TOC

REFUSE SERVICES FUND
REVENUES AND
EXPENDITURES FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Beginning Operating Funds		1,972,245	1,972,245	2,105,492
Revenues				
Charges for Services	2,043,356	2,093,761	2,074,380	2,172,410
Investment Income	82,257	40,000	95,000	55,000
Miscellaneous	65,000	60,000	60,000	60,000
Total Revenues	2,190,612	2,193,761	2,229,380	2,287,410
Expenditures				
Personnel Service	197,053	224,351	225,790	238,850
Supplies & Materials	4,345	7,350	7,350	27,350
Operating Expenses	82,148	175,109	175,032	172,935
Maintenance	6,214	12,020	11,700	11,700
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	1,242,843	1,292,508	1,312,276	1,507,454
Capital	0	58,485	58,485	0
Debt Service	330	0	0	0
Total Expenditures	1,532,932	1,769,823	1,790,633	1,958,289
Transfers Out	318,500	305,533	305,500	303,500
Total Expenditures & Transfers Out	1,851,432	2,075,356	2,096,133	2,261,789
Net Revenues Less Expenditures & Trans.	339,180	118,405	133,247	25,621
Ending Operating Funds	1,972,245	2,090,650	2,105,492	2,131,113

REFUSE SERVICES FUND
REVENUES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Charges for Services	2,043,356	2,093,761	2,074,380	2,172,410
Investment Income	82,257	40,000	95,000	55,000
Miscellaneous Income	65,000	60,000	60,000	60,000
Total Revenues	2,190,612	2,193,761	2,229,380	2,287,410



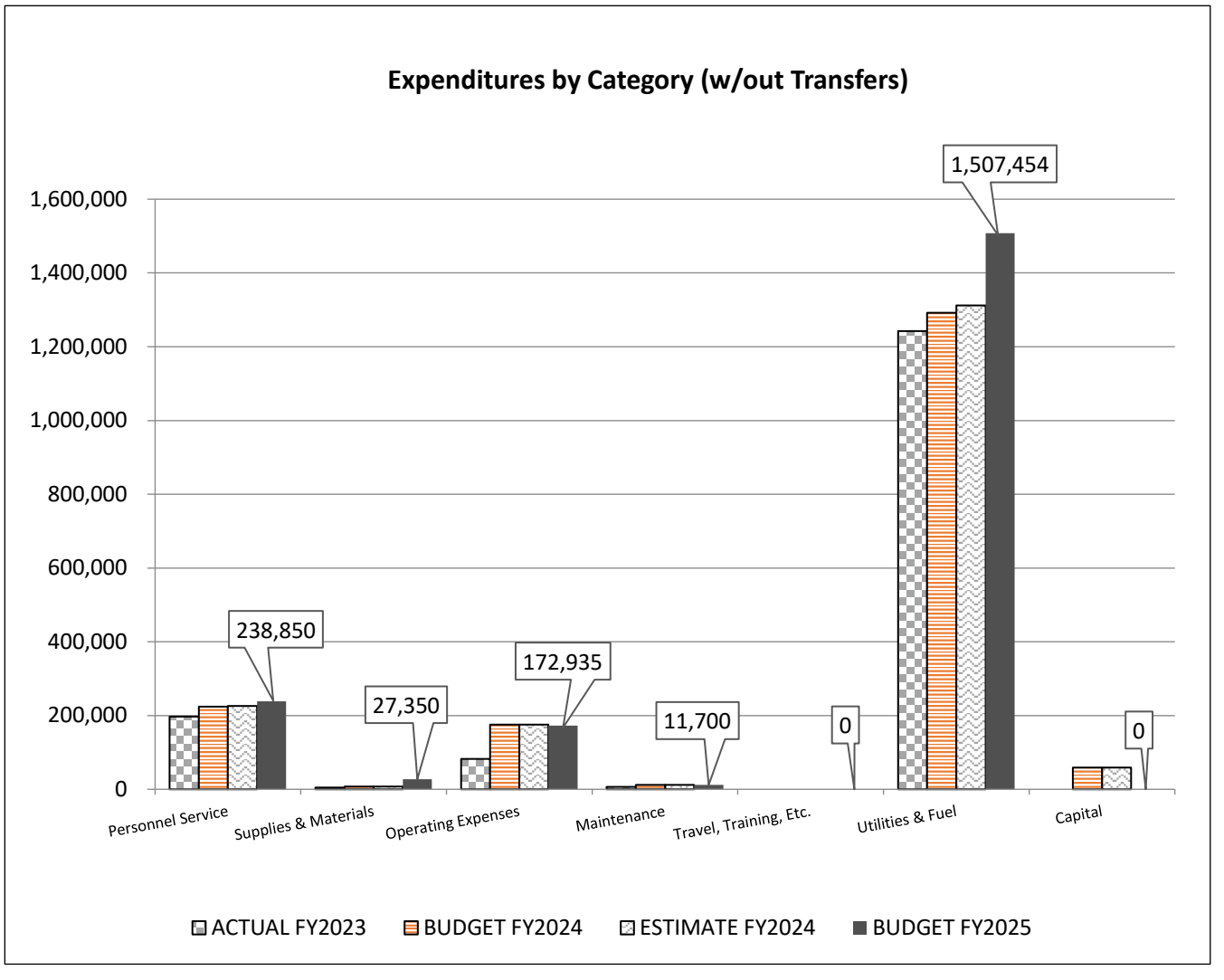
TOC

REFUSE SERVICES FUND
REVENUES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Charges for Services				
Charges for Svs-Convenience Station-Gate Fees	110,007	107,265	119,250	133,990
Charges for Svs-Convenience Station-Monthly Fees	527,208	542,286	494,450	506,300
Garbage Fees-Residential	985,640	1,010,086	1,061,330	1,116,530
Garbage Fees-Over 65 Discount	25	(50)	0	0
Garbage Fees-Recycling Fees	144,856	149,000	139,500	147,800
Garbage Fees-Street Repair Charge	254,340	261,614	238,540	244,250
New Account Fee	21,280	23,560	21,310	23,540
Total Charges for Services	2,043,356	2,093,761	2,074,380	2,172,410
Investment Income				
Interest From Cash Pool	82,257	40,000	95,000	55,000
Total Investment Income	82,257	40,000	95,000	55,000
Miscellaneous				
Payments for Marketing & Beautification	65,000	60,000	60,000	60,000
Total Miscellaneous	65,000	60,000	60,000	60,000
Total Revenues	2,190,612	2,193,761	2,229,380	2,287,410

REFUSE SERVICES FUND
EXPENDITURES BY CATEGORY
FY2025

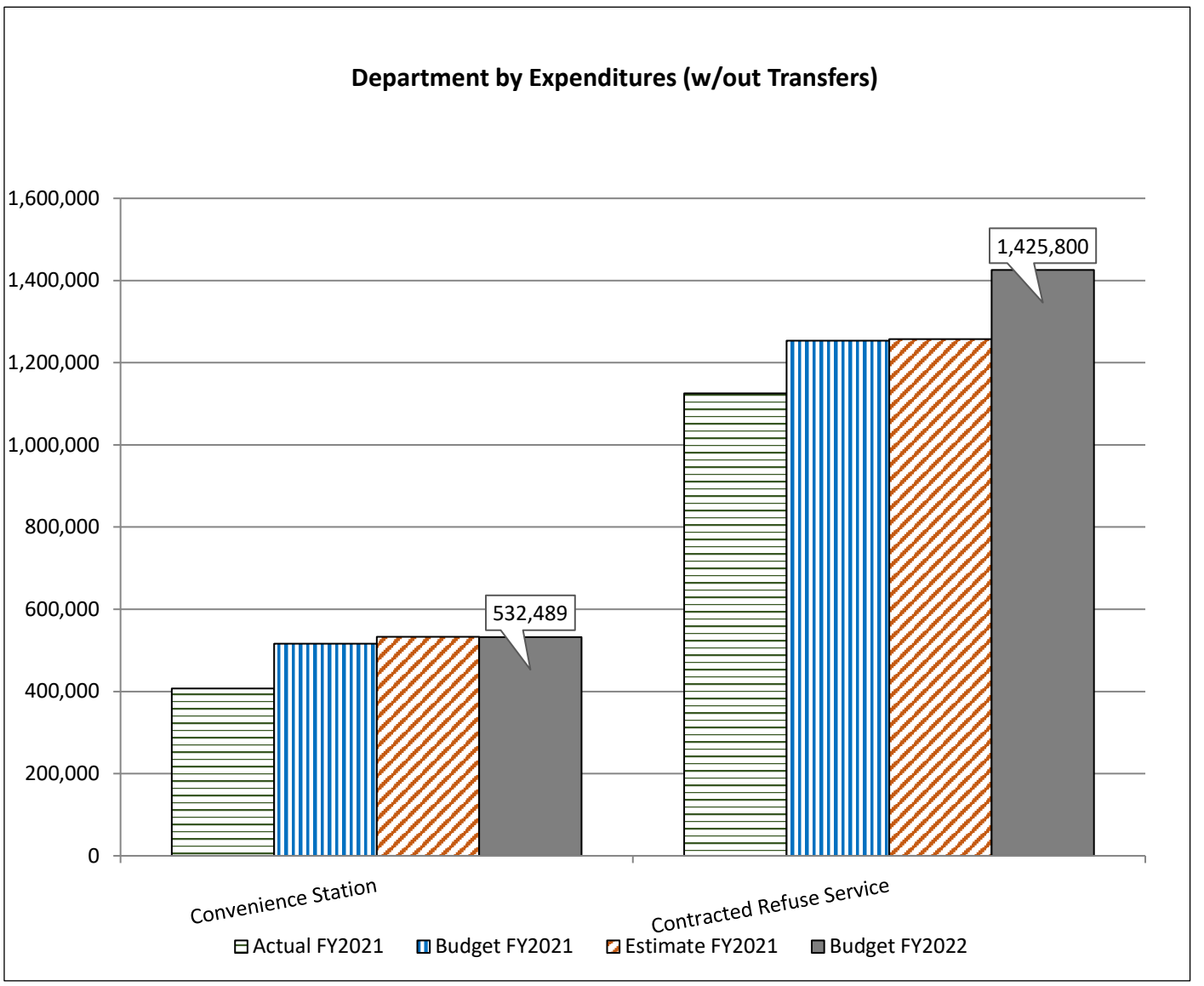
DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Personnel Service	197,053	224,351	225,790	238,850
Supplies & Materials	4,345	7,350	7,350	27,350
Operating Expenses	82,148	175,109	175,032	172,935
Maintenance	6,214	12,020	11,700	11,700
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	1,242,843	1,292,508	1,312,276	1,507,454
Capital	0	58,485	58,485	0
Debt Service	330	0	0	0
Total Expenditures	1,532,932	1,769,823	1,790,633	1,958,289
Transfers	318,500	305,533	305,500	303,500
Total Expenditures & Transfers Out	1,851,432	2,075,356	2,096,133	2,261,789



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REFUSE SERVICES FUND
DEPARTMENT EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Non Departmental	330	0	0	0
Convenience Station	407,191	516,546	533,000	532,489
Contracted Refuse Service	1,125,412	1,253,277	1,257,633	1,425,800
Total Expenditures	1,532,932	1,769,823	1,790,633	1,958,289
Transfers Out				
Transfers Out - General Fund	318,500	305,533	305,500	303,500
Transfers Out - Debt Service Fund	0	0	0	0
Total Transfers Out	318,500	305,533	305,500	303,500
Total Expenditures & Transfers Out	1,851,432	2,075,356	2,096,133	2,261,789



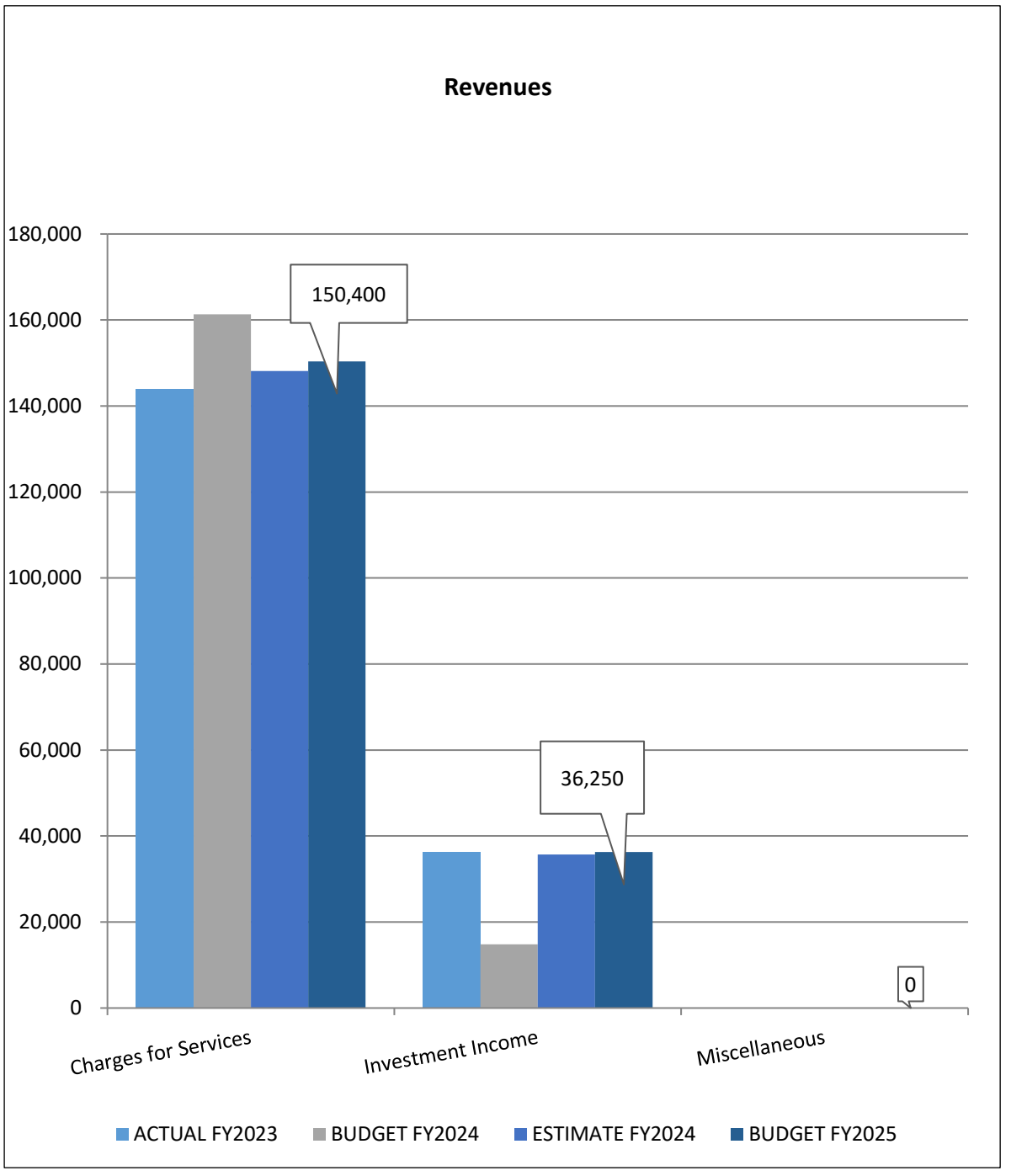
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CEMETERY FUND
REVENUES AND EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Beginning Operating Funds	780,840	669,512	740,510	589,950
Revenues				
Charges for Services	144,050	161,291	148,170	150,400
Investment Income	36,262	14,787	35,720	36,250
Miscellaneous	0	0	0	0
Total Revenues	180,312	176,078	183,890	186,650
Total Funds Available	961,152	845,590	924,400	776,600
Expenditures				
Personnel Service	142,715	215,721	210,000	310,749
Supplies & Materials	7,083	55,750	55,750	55,325
Operating Expenses	7,807	11,659	9,154	10,967
Maintenance	50,869	15,800	15,800	30,800
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	12,169	16,273	15,236	12,145
Capital	0	28,510	28,510	0
Debt Service	0	0	0	0
Total Expenditures	220,643	343,713	334,450	419,986
Transfers Out	0	0	0	0
Total Expenditures & Transfers Out	220,643	343,713	334,450	419,986
Net Revenues Less Expenditures & Trans.	(40,330)	(167,635)	(150,560)	(233,336)
Ending Operating Funds	740,510	501,877	589,950	356,614

CEMETERY FUND
REVENUES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Charges for Services	144,050	161,291	148,170	150,400
Investment Income	36,262	14,787	35,720	36,250
Miscellaneous	0	0	0	0
Total Revenues	180,312	176,078	183,890	186,650



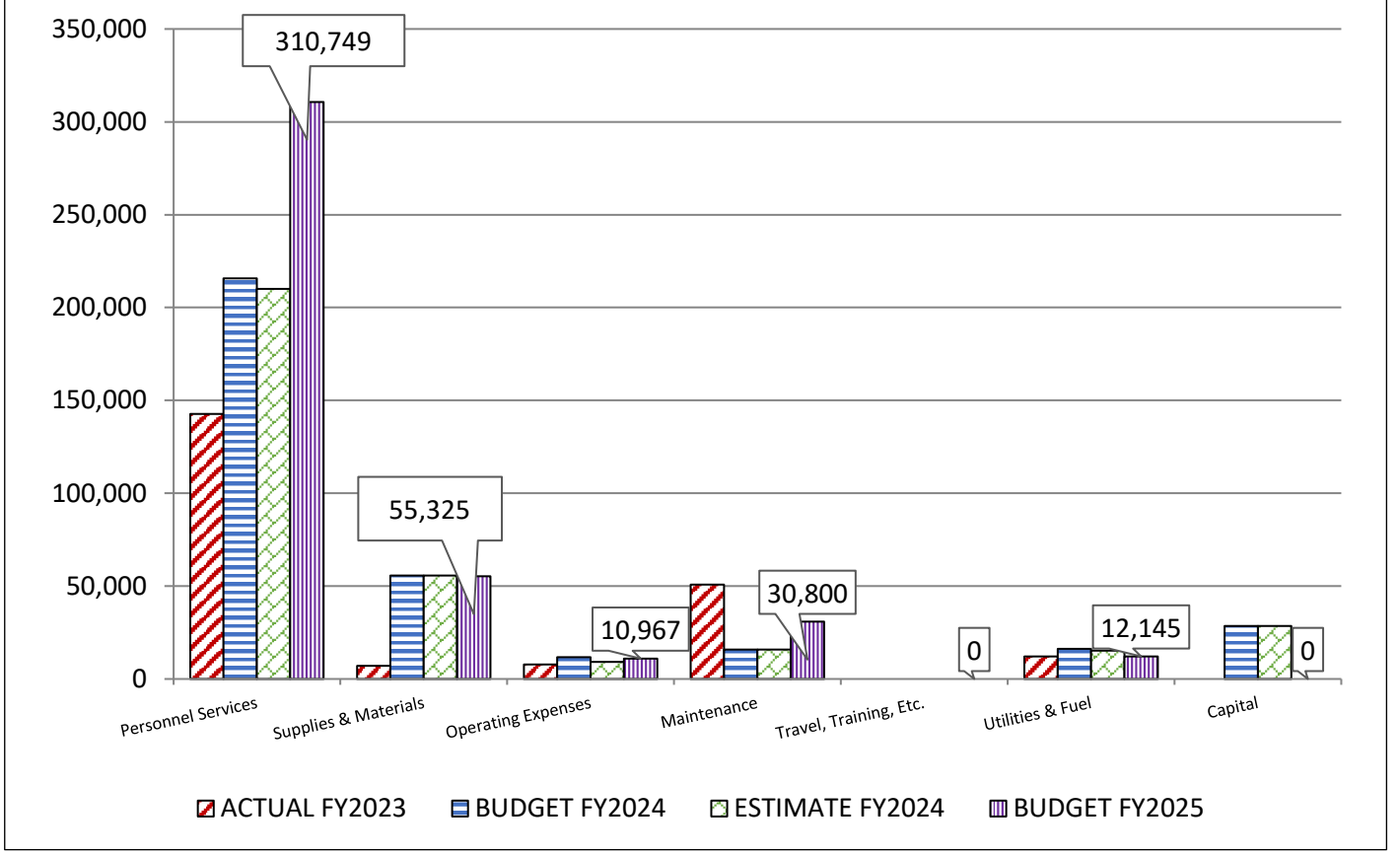
CEMETERY FUND
REVENUES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Charges for Services				
Public Works-Grave Openings	1,100	2,006	1,290	1,310
Public Works-Maintenance	96,996	114,405	87,460	88,780
Public Works-Cemetery Lot Sales	33,055	40,060	56,660	57,510
Columbarium Niche Sales & Fees	12,900	4,820	2,760	2,800
Total Charges for Services	144,050	161,291	148,170	150,400
Investment Income				
Interest From Cash Pool	36,262	14,787	35,720	36,250
Total Investment Income	36,262	14,787	35,720	36,250
Miscellaneous				
Miscellaneous Revenue	0	0	0	0
Miscellaneous Revenue - NSF Check Fees	0	0	0	0
Total Miscellaneous	0	0	0	0
Total Revenues	180,312	176,078	183,890	186,650

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CEMETERY FUND
EXPENDITURES BY CATEGORY
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Personnel Services	142,715	215,721	210,000	310,749
Supplies & Materials	7,083	55,750	55,750	55,325
Operating Expenses	7,807	11,659	9,154	10,967
Maintenance	50,869	15,800	15,800	30,800
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	12,169	16,273	15,236	12,145
Capital	0	28,510	28,510	0
Total Expenditures	220,643	343,713	334,450	419,986
Transfers Out	0	0	0	0
Total Expenditures & Transfers Out	220,643	343,713	334,450	419,986



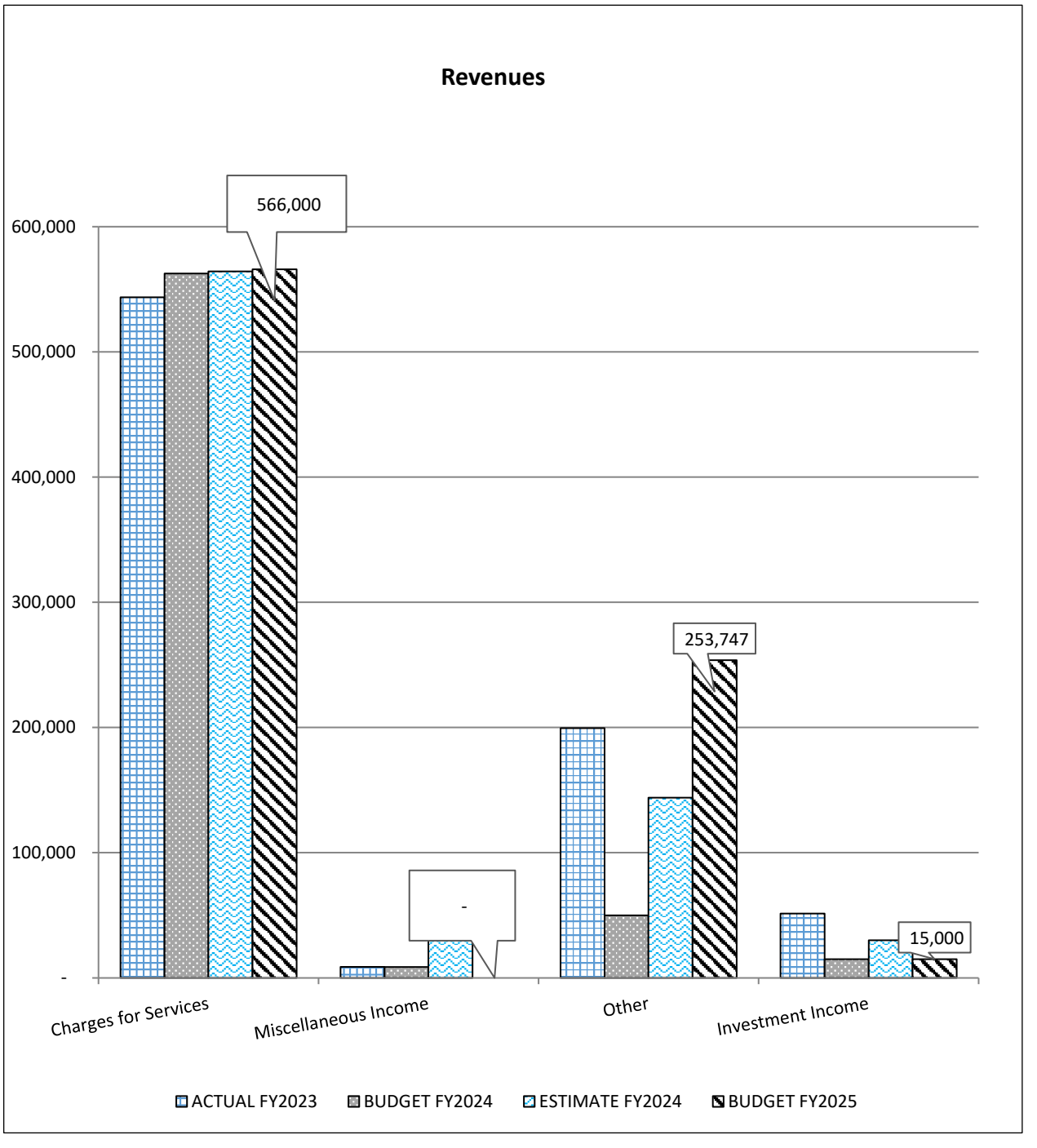
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MID-WAY REGIONAL AIRPORT FUND
REVENUES AND EXPENDITURES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Beginning Operating Funds	-	647,268	647,268	355,598
Revenues				
Charges for Services	543,608	562,622	564,300	566,000
Miscellaneous Income	8,826	8,800	52,637	0
Other	199,488	50,000	144,000	253,747
Investment Income	51,433	15,000	30,000	15,000
Total Revenues	803,357	636,422	790,937	834,747
Expenditures				
Personnel Services	340,757	357,289	355,370	377,558
Supplies & Materials	6,529	46,995	46,995	8,000
Operating Expenses	60,334	115,934	269,828	70,639
Maintenance	112,037	105,741	125,055	193,930
Travel, Training, Etc.	3,677	5,220	4,690	6,020
Utilities & Fuel	34,113	37,331	28,165	36,503
Capital	20,175	76,639	252,504	273,467
Debt Service	218	0	0	0
Total Expenditures	577,840	745,149	1,082,607	966,117
Net Revenues Less Expenditures & Trans.	225,517	(108,727)	(291,670)	(131,370)
Ending Operating Funds	647,268	538,541	355,598	224,228

MID-WAY REGIONAL AIRPORT FUND
REVENUES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Charges for Services	543,608	562,622	564,300	566,000
Miscellaneous Income	8,826	8,800	52,637	-
Other	199,488	50,000	144,000	253,747
Investment Income	51,433	15,000	30,000	15,000
Total Revenues	803,357	636,422	790,937	834,747



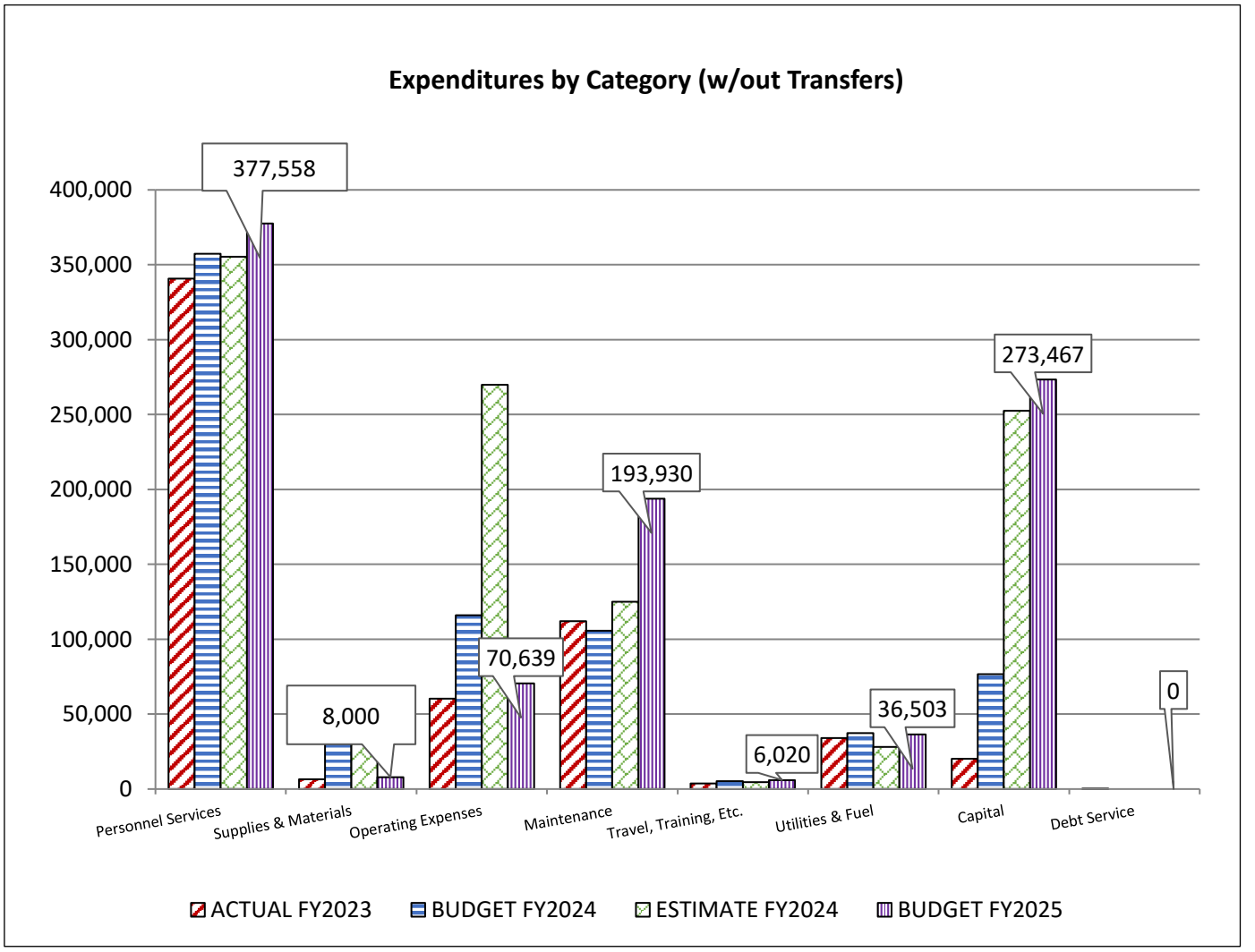
MID-WAY REGIONAL AIRPORT FUND
REVENUES
FY2025

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Revenues				
Charges for Services				
Airport-Fuel Flowage Fees	29,208	32,019	30,000	32,000
Renter Utility Payments	4,865	5,469	5,000	5,500
Facility Rental	1,640	1,990	2,000	2,000
Rent-Airport Commercial Leasing	28,276	27,876	29,000	29,000
Rent-Airport Land Options	2,070	1,800	4,700	5,000
Rent-Airport T-Hangars	309,038	304,968	307,000	307,000
Rent-Aircraft Parking	4,159	4,456	3,600	4,500
Rent-Airport Box Hangars	81,048	81,048	78,000	78,000
Rent-Airport-Corporate Hangars	83,305	102,996	105,000	103,000
Total Charges for Services	543,608	562,622	564,300	566,000
Investment Income				
Interest From Cash Pool	24,590	15,000	30,000	15,000
Interest Income - Leases	26,843	0	0	0
Total Investment Income	51,433	15,000	30,000	15,000
Other Revenue				
Contribution - City of Midlothian	76,810	0	0	0
Contribution - WCDC	76,810	0	0	0
Miscellaneous Revenue	8,826	8,800	52,637	0
Total Other Revenue	162,446	8,800	52,637	0
Restricted Revenue				
Grant Reimb-Capital	0	0	94,000	0
Grant Reimb-Operating	45,868	50,000	50,000	253,747
Total Restricted Revenue	45,868	50,000	144,000	253,747
Total Revenues	803,357	636,422	790,937	834,747

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MID-WAY REGIONAL AIRPORT FUND
EXPENDITURES BY CATEGORY
FY2025

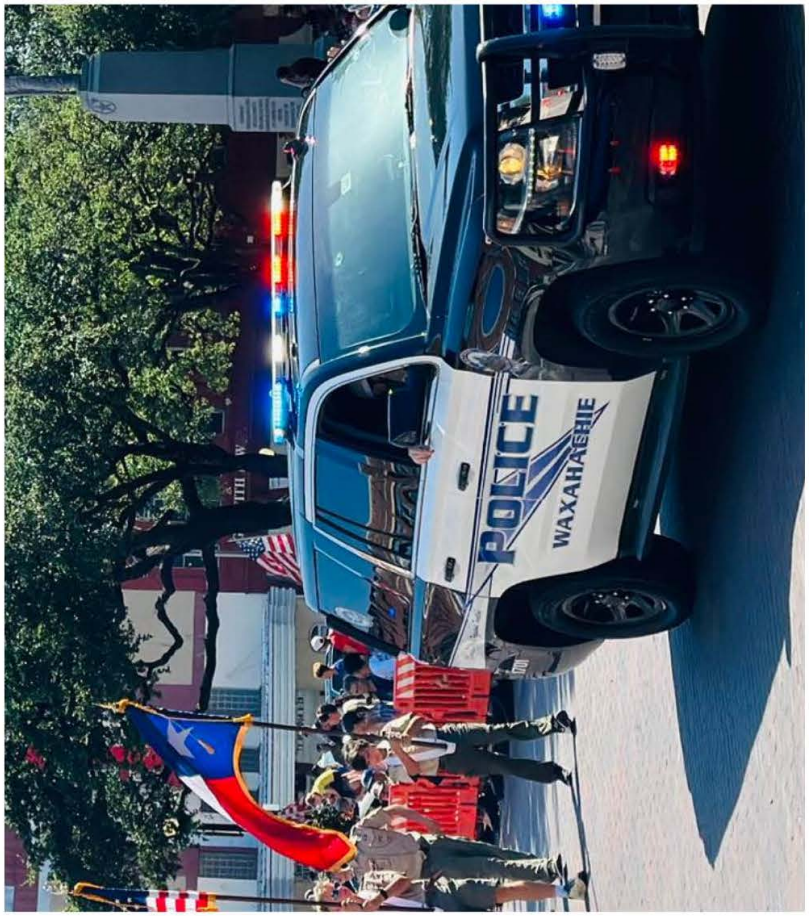
DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Expenditures				
Personnel Services	340,757	357,289	355,370	377,558
Supplies & Materials	6,529	46,995	46,995	8,000
Operating Expenses	60,334	115,934	269,828	70,639
Maintenance	112,037	105,741	125,055	193,930
Travel, Training, Etc.	3,677	5,220	4,690	6,020
Utilities & Fuel	34,113	37,331	28,165	36,503
Capital	20,175	76,639	252,504	273,467
Debt Service	218	0	0	0
Total Expenditures	577,840	745,149	1,082,607	966,117
Transfers Out	0	0	0	0
Total Expenditures & Transfers Out	577,840	745,149	1,082,607	966,117



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DEPARTMENT SUMMARIES





Department Summaries

This section has the departmental operation summaries which include:

- Mission/Major Functions – detailing how the department is setup, how it operates and the components that make up the operations.
- Expenditures by Category – comparing the prior Fiscal Year Actual, current reporting Fiscal Year Adopted Budget and Revised / Year-End Budget, and the next Fiscal Year Adopted budgets for the department in each of the operational categories.
- Goals/Measures – this section outlines how the department addresses the City's Goals and Priorities through Departmental Goals and Measures. The FY2025 priorities can be referred to in the Executive Summary on page 40. The City priority that is supported by the measure is noted by the icon next to the statement.

 Quality Personnel

 Growth Management

 Quality of Life

 Infrastructure

 Public Safety





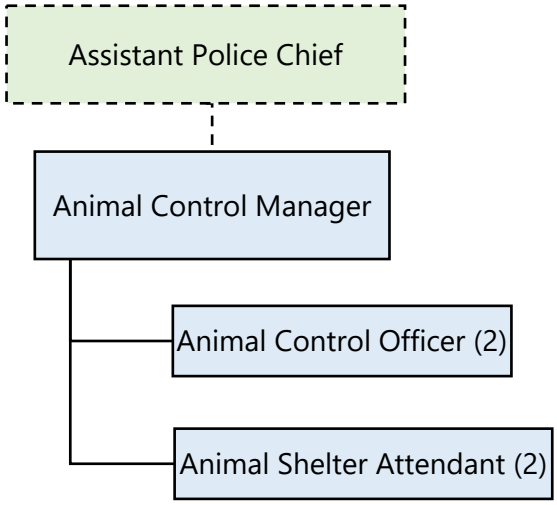
GENERAL FUND

General Fund Description

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 and the issuance of various licenses and permits.

General Fund expenses include most basic municipal functional directives such as public safety, public works (excluding water and wastewater utilities), parks and leisure services, and general government.

ANIMAL CONTROL



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Animal Control Manager	1.0	1.0	1.0
Animal Control Officer	2.0	2.0	2.0
Animal Shelter Kennel Attendant	1.0	1.0	2.0
Total Animal Control Department	4.0	4.0	5.0

ANIMAL CONTROL

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. Personnel are subject to extensive professional training on animals and animal care, investigations, management, and public relations. The department is also tasked with mosquito control for the city.

Mission/Major Functions: Services provided by Animal Control include patrolling the city, and responding to 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.

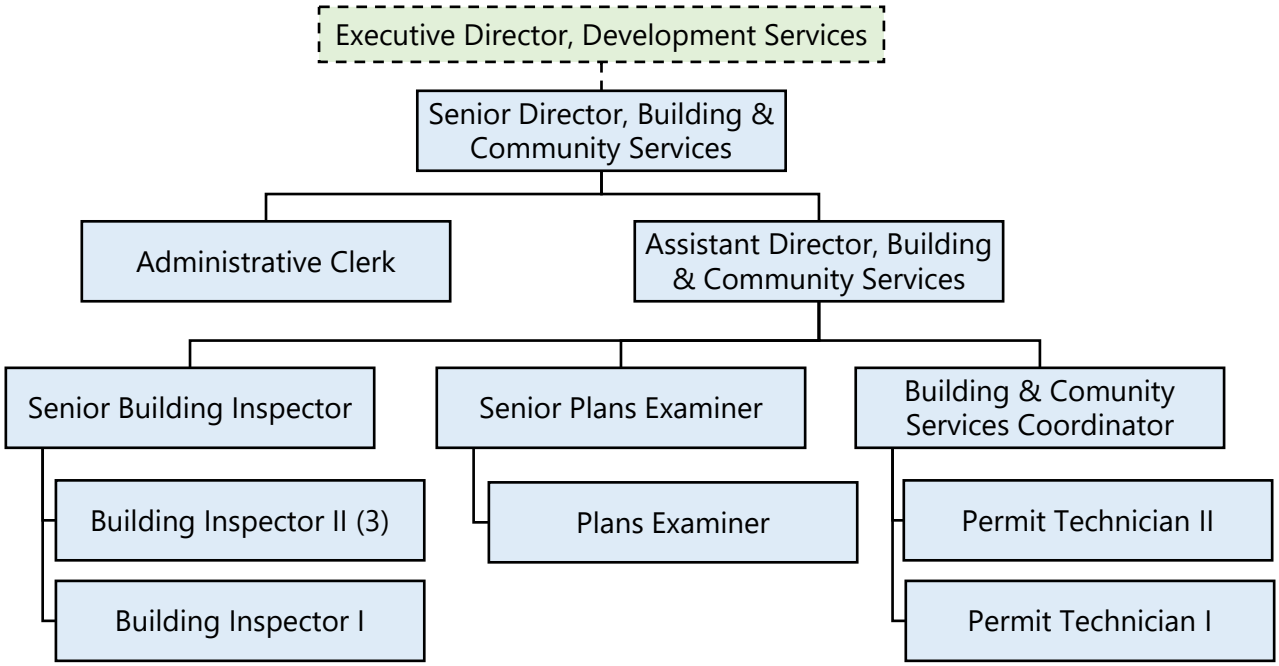
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	312,870	348,934	352,860	443,517
Supplies & Materials	21,812	17,050	17,350	30,960
Operating Expenses	22,797	28,326	30,994	36,691
Maintenance	5,360	5,535	15,252	6,095
Travel, Training, Etc.	2,082	4,095	1,995	4,395
Utilities & Fuel	16,470	19,653	18,648	20,689
Capital	79,018	0	48,605	60,000
TOTAL EXPENDITURES	**460,409**	**423,593**	**485,704**	**602,347**

Goals/Measures:

This department is responsible for the humane treatment of all animals in the care of the City. Personnel also provide customer service in a timely manner for animal control throughout the City.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Live release rate	96%	95%	95%
Calls for service/year	2,056	861	1,876

BUILDING SERVICES



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Senior Director, Building & Community Services	1.0	1.0	1.0
Assistant Director	0.0	1.0	1.0
Senior Building Inspector	1.0	1.0	1.0
Building Inspector II	3.0	3.0	3.0
Building Inspector I	1.0	1.0	1.0
Senior Plans Examiner	1.0	1.0	1.0
Plans Examiner	1.0	1.0	1.0
Building & Community Services Coordinator	1.0	1.0	1.0
Administrative Clerk	1.0	1.0	1.0
Permit Technician II *	0.0	0.0	1.0
Permit Technician I *	2.0	2.0	1.0
Total Building Services Department	12.0	13.0	13.0

* reclassified

BUILDING SERVICES

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.

Mission/Major 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 reviewers before issuance of permits and on-site inspections are performed as construction progresses.

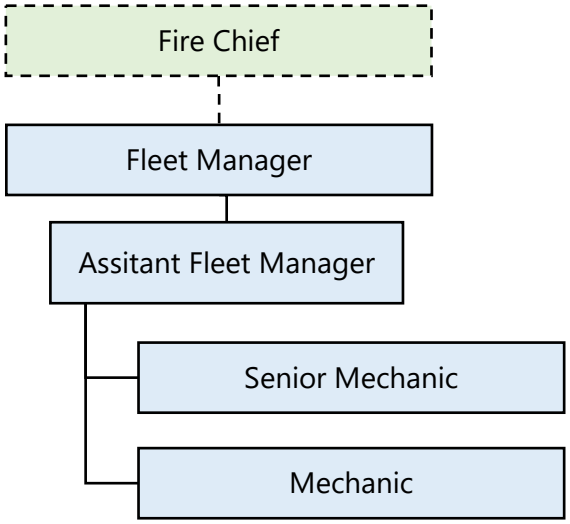
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	881,935	1,306,823	1,160,040	1,389,952
Supplies & Materials	14,173	10,850	10,960	12,150
Operating Expenses	146,852	91,982	233,962	237,275
Maintenance	534	640	795	1,000
Travel, Training, Etc.	9,449	14,075	14,075	15,825
Utilities & Fuel	13,533	16,327	14,180	15,448
Capital	0	0	0	0
TOTAL EXPENDITURES	**1,066,475**	**1,440,697**	**1,434,012**	**1,671,650**

Goals/Measure:

Citizen complaints regarding construction activities and substandard structures are responded to processed according to City, State and Federal statue.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Building Inspection within 1 day of initial request	100.0%	100.0%	100.0%
Building Inspections (annually)	13,031	14,000	13,500
# of Commercial plan reviewed (annually)	125	80	75
# of Single-Family plan reviewed (annually)	709	600	625
Plan review within 10 business days of submission	100.0%	100.0%	100.0%

CENTRAL GARAGE



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Fleet Manager	1.0	1.0	1.0
Assistant Fleet Manager	0.0	0.0	1.0
Senior Mechanic	1.0	1.0	1.0
Mechanic	1.0	1.0	1.0
Total Central Garage	3.0	3.0	4.0

CENTRAL GARAGE

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

Mission/Major Functions:

Certified City employees diagnose and repair a wide array of vehicle components including electrical systems, suspension and brake systems, HVAC systems, hydraulic systems and drive train systems.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	255,371	285,499	271,000	423,341
Supplies & Materials	20,936	22,000	21,125	35,250
Operating Expenses	19,919	22,437	23,190	33,864
Maintenance	7,180	6,570	6,595	8,500
Travel, Training, Etc.	2,995	4,125	4,057	4,125
Utilities & Fuel	10,128	12,171	10,465	12,894
Capital	0	0	0	39,250
TOTAL EXPENDITURES	**316,530**	**352,802**	**336,432**	**557,224**

Goals/Measures:

Central Garage ensures the safe operation of City vehicles by servicing vehicles in a timely and professional manner.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Average time vehicle is out of service (hours)	3.5	3.5	3.5
Maintenance hours/vehicle	14.5	14.5	14.5
Number of vehicles maintained	350	350	350
Total work orders	1,019	1,050	1,050

CHAUTAUQUA AUDITORIUM

The Chautauqua Auditorium, an open-air venue with seating for 800, has served as a cultural center since 1902.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

Mission/Major Functions:

Parks and Recreation provides maintenance and coordinates its operation. The Chautauqua is and continues to be used by the community theater and for weddings, religious services and orations.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	0	0	0	0
Supplies & Materials	10,239	1,450	1,450	1,450
Operating Expenses	2,878	3,168	3,393	11,536
Maintenance	24,785	14,000	22,109	8,000
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	3,402	4,991	3,382	3,539
Capital	0	0	0	0
TOTAL EXPENDITURES	**41,304**	**23,609**	**30,334**	**24,525**

Goals/Measures:

Parks and Recreation maintains the auditorium to provide the community with a historic and functional environment. The department administrates the rental and assists in the promotion of the property.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Number of City-sponsored public events hosted	2	1	1
Number of rentals	25	23	25

CITY ATTORNEY

City Attorney is appointment of the City Council to serve as the chief legal adviser to the City Council, City Manager and all City departments.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

Mission/Major Functions:

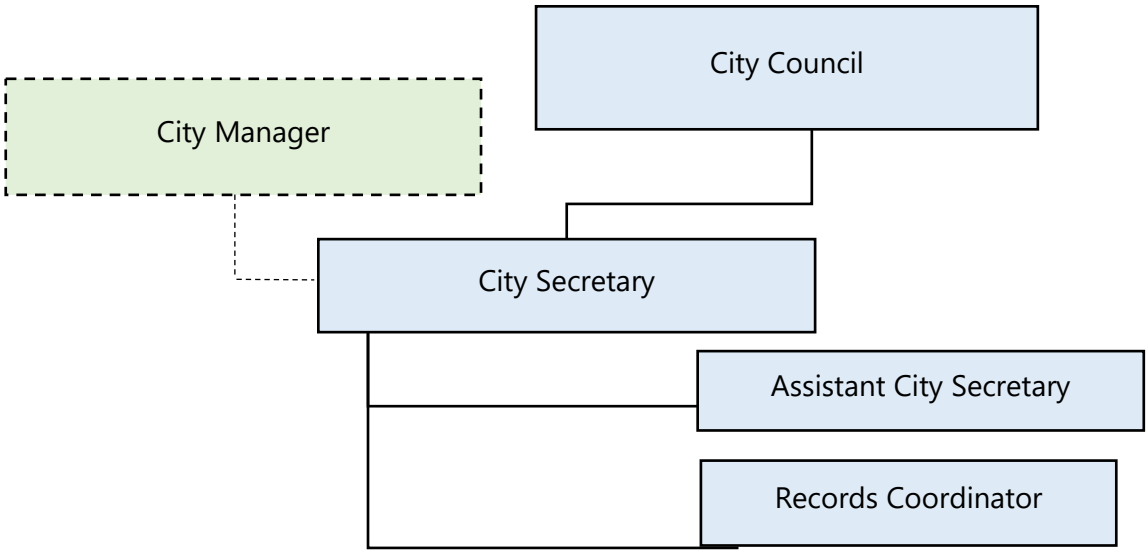
The Attorney provides drafting, reviewing and enforcing all City ordinances, resolutions, contracts and associated legal documentation and serve as the prosecutor for all municipal court proceedings.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	333,140	300,000	300,000	300,000
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	**333,140**	**300,000**	**300,000**	**300,000**

Goals/Measures:

Represents the City in all legal proceedings.

CITY SECRETARY



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
City Secretary	1.0	1.0	1.0
Assistant City Secretary	1.0	1.0	1.0
Records Coordinator	1.0	1.0	1.0
Total City Secretary	3.0	3.0	3.0

CITY SECRETARY

In FY 2025, the General Administration department was reorganized, whereby, the City Secretary's Office and Marketing and Communications were separated into their own departments.

Mission/Major Functions:

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 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.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	0	0	0	406,950
Supplies & Materials	0	0	0	4,000
Operating Expenses	0	0	0	40,800
Maintenance	0	0	0	0
Travel, Training, Etc.	0	0	0	9,700
Utilities & Fuel	0	0	0	2,400
Capital	0	0	0	0
TOTAL EXPENDITURES	**0**	**0**	**0**	**463,850**

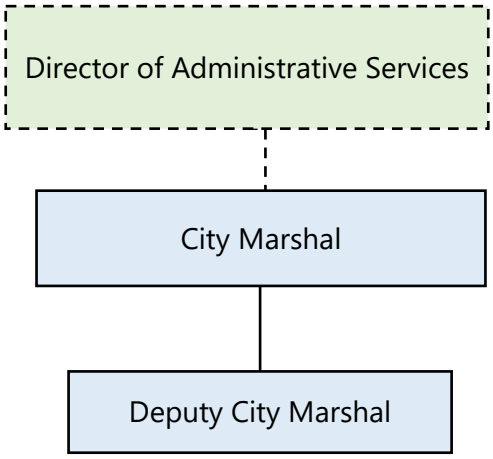
Goals/Measures:

The City Secretary is responsible for maintaining accurate records, managing city meetings and elections, facilitating public information access, and ensuring compliance with laws and regulations. Key measures of success include the timeliness and accuracy of record-keeping, efficiency in handling public requests and administrative processes, and effectiveness in supporting city governance and public engagement.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Percentage of officials, including Boards & Commissions, completing mandatory training requirements	*	*	85%
Customer satisfaction ratings for services provided by the City Secretary's Office	*	*	90%
Number of total open records request	706	700	700
Average # of days response time to open records request	4	4	4
Number of Council / Board / Commission meetings	173	155	155

* Previous data unavailable

CITY MARSHAL



POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
City Marshal	1.0	1.0	1.0
Deputy City Marshal	1.0	1.0	1.0
Total City Marshal	**2.0**	**2.0**	**2.0**

CITY MARSHAL

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

Mission/Major Functions:

The Marshals 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.

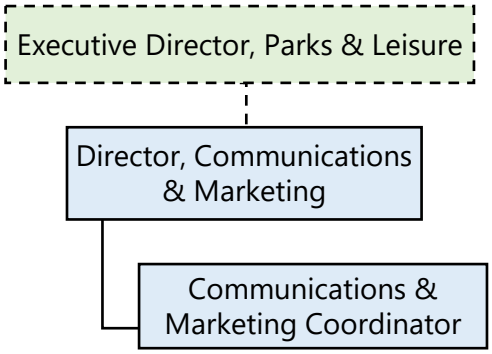
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	205,308	220,346	221,970	234,720
Supplies & Materials	1,856	7,700	8,050	3,200
Operating Expenses	15,381	18,004	17,969	18,133
Maintenance	264	1,260	760	1,100
Travel, Training, Etc.	649	800	800	800
Utilities & Fuel	3,050	3,958	4,250	5,480
Capital	0	60,000	64,000	0
TOTAL EXPENDITURES	**226,508**	**312,068**	**317,799**	**263,433**

Goals/Measures:

Provides administrative support for the Municipal Court and security for the City Hall offices and personnel.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Contacts/Attempts to contact	6,000	5,000	5,500
Warrants cleared	3,800	3,800	3,900
Warrant Postcards sent	6,000	6,000	6,000

COMMUNICATIONS AND MARKETING



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Director, Communications & Marketing	1.0	1.0	1.0
Communication & Marketing Coordinator	1.0	1.0	1.0
Total Communications & Marketing	2.0	2.0	2.0

COMMUNICATIONS AND MARKETING

In FY 2025, the General Administration department was reorganized, whereby, the City Secretary's Office and Marketing and Communications were separated into their own departments.

Mission/Major Functions:

The Communications and Marketing Department informs the public about programs and events utilizing various official communication tools and methods. They maintain a relationship with the news media and serve as an official City spokesperson daily and as the public information officer during a crisis.

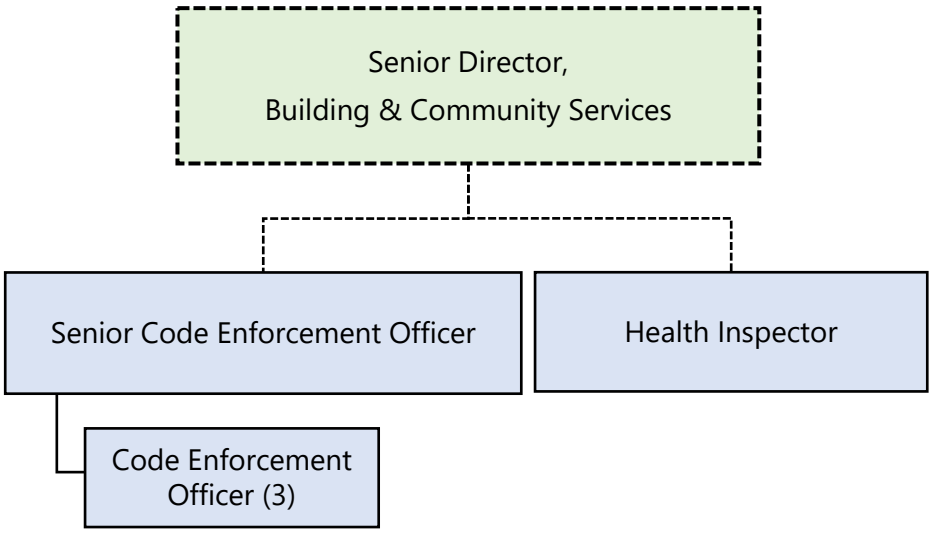
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	0	0	0	271,030
Supplies & Materials	0	0	0	28,100
Operating Expenses	0	0	0	50,630
Maintenance	0	0	0	0
Travel, Training, Etc.	0	0	0	13,730
Utilities & Fuel	0	0	0	2,400
Capital	0	0	0	0
TOTAL EXPENDITURES	**0**	**0**	**0**	**365,890**

Goals/Measures:

The department assists other departments in sharing their message by identifying the best tools for communicating about their services, staff, legally required information, and educational information. The Communications and Marketing Department plans special events and markets the City to community members, future residents, visitors, community partners, and businesses.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Number of Waxahachie 101 graduates	unknown	12	18
Total number of newsletters distributed	unknown	36	36
Number of social media followers on the City of Waxahachie's Facebook and Instagram	unknown	21,000	22,200
Total number of social media posts (Facebook/Instagram)	807	1,280	1,350
Number of press releases/media advisories completed	2	9	15

COMMUNITY SERVICES



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Senior Code Enforcement Officer	1.0	1.0	1.0
Code Enforcement Officer	2.0	3.0	3.0
Health Inspector	1.0	1.0	1.0
Total Community Services Department	4.0	5.0	5.0

COMMUNITY SERVICES

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

Mission/Major Functions:

The staff 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, and Health Inspector inspects and regulates all food establishments and events in accordance with adopted ordinances.

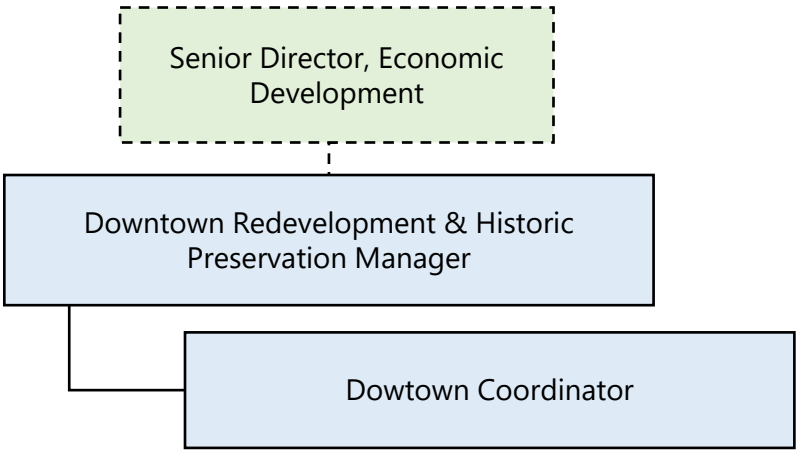
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	282,939	411,149	382,860	438,340
Supplies & Materials	6,121	6,885	7,100	5,885
Operating Expenses	59,763	104,153	77,497	124,227
Maintenance	539	1,165	19,540	525
Travel, Training, Etc.	2,170	7,830	7,830	9,530
Utilities & Fuel	13,928	17,585	15,110	16,046
Capital	0	35,595	35,595	0
TOTAL EXPENDITURES	**365,461**	**584,362**	**545,532**	**594,553**

Goals/Measures:

The department helps ensure the timely enforcement of City and State laws pertaining to nuisances when observed by City staff or as noted through citizen complaint.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Code Enforcement cases closed	608	500	850
Code Enforcement cases closed by voluntary compliance	75%	80%	90%
Code Enforcement cases opened	608	750	1,000
Code Enforcement complaints from Public received	538	380	500

DOWNTOWN DEVELOPMENT



POSITION	FY2022 BUDGET	FY2023 BUDGET	FY2024 BUDGET
Director, Downtown Development	1.0	1.0	1.0
Downtown Resource Coordinator	1.0	1.0	1.0
Total Downtown Development	**2.0**	**2.0**	**2.0**

DOWNTOWN DEVELOPMENT

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

Mission/Major Functions:

Department administrates 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 downtown infrastructure.

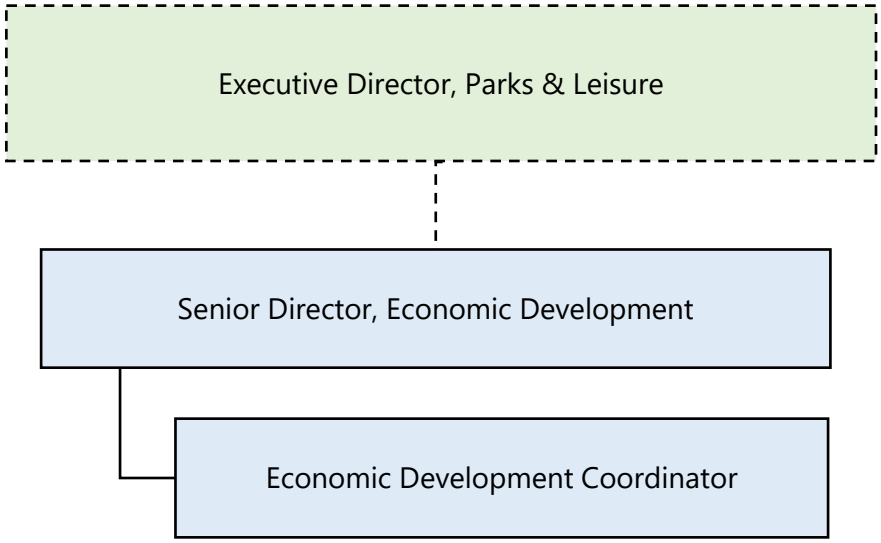
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	260,390	277,809	238,620	266,150
Supplies & Materials	29,926	7,700	9,972	20,800
Operating Expenses	13,513	15,978	15,362	85,778
Maintenance	3,222	11,765	11,615	43,500
Travel, Training, Etc.	6,873	8,100	7,270	8,400
Utilities & Fuel	4,079	4,680	4,403	5,739
Capital	0	0	0	0
TOTAL EXPENDITURES	**318,003**	**326,032**	**287,242**	**430,367**

Goals/Measures:

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

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Number of Farmers Market applications	0	90	100
% of returning Farmers Market vendors	30%	50%	30%
Number of Historic Tax Exemptions reviewed	259	244	250
Number of Historic Tax Exemptions granted	249	238	250
Number of Certificates of Appropriateness reviewed	18	20	20

ECONOMIC DEVELOPMENT



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Senior Director, Economic Development	1.0	1.0	1.0
Economic Development Coordinator	1.0	1.0	1.0
Total Economic Development	2.0	2.0	2.0

ECONOMIC DEVELOPMENT

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.

Mission/Major Functions:

The staff performs this activity by marketing through City's standard of living, local and regional demographics, workforce availability and training, logistics, incentives and infrastructure requirements.

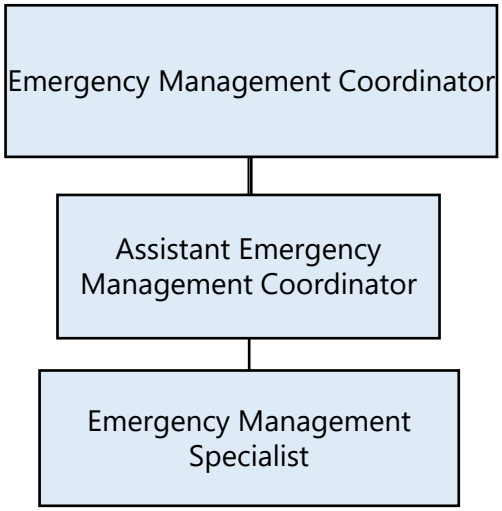
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	303,799	313,811	285,395	331,170
Supplies & Materials	1,954	1,690	1,500	1,690
Operating Expenses	1,055,128	1,491,660	1,418,039	1,370,820
Maintenance	0	0	0	0
Travel, Training, Etc.	6,735	19,160	19,510	23,500
Utilities & Fuel	1,503	1,852	1,439	1,439
Capital	0	0	0	0
TOTAL EXPENDITURES	**1,369,119**	**1,828,173**	**1,725,883**	**1,728,619**

Goals/Measures:

The department use marketing efforts including advertising; trade show attendance; relationship building with regional, state economic development officials and site selectors; and by maintaining a strong web presence.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Number of business retention visits	12	0	15
Number of prospect visits annually	16	15	20
Number of Site Selector/Broker visits annually	23	9	24
Number of requests for information responses	49	74	55

EMERGENCY MANAGEMENT



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Emergency Management Coordinator	1.0	1.0	1.0
Assistant Emergency Management Coordinator	1.0	1.0	1.0
Emergency Management Specialist	1.0	1.0	1.0
Total Emergency Management	3.0	3.0	3.0

EMERGENCY MANAGEMENT

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.

Mission/Major Functions:

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

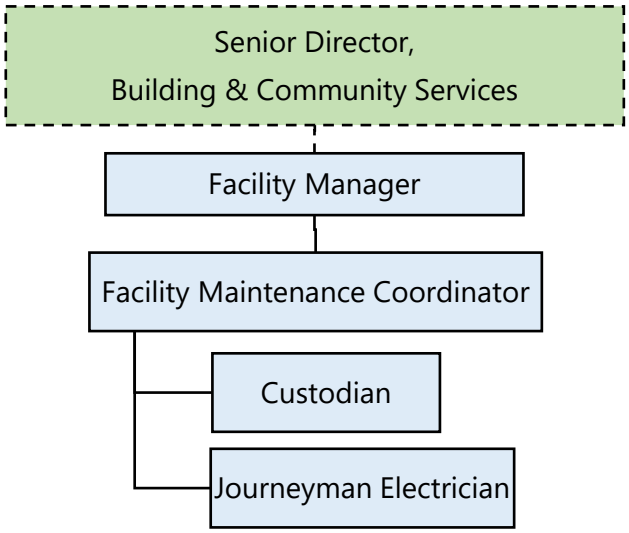
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	268,181	316,617	322,770	350,880
Supplies & Materials	10,899	96,001	96,031	43,001
Operating Expenses	34,278	36,694	37,941	60,162
Maintenance	2,907	13,320	13,320	13,000
Travel, Training, Etc.	14,111	24,000	24,000	19,000
Utilities & Fuel	5,820	6,311	5,812	6,741
Capital	79,754	21,000	131,768	220,000
TOTAL EXPENDITURES	**415,950**	**513,943**	**631,642**	**712,784**

Goals/Measures:

Planning for and responding to emergencies by conducting exercises, equipment tests and community awareness.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Emergency Annual Planning hours	1,350	1,350	1,350
Annual Emergency Response Trainings conducted	42	40	40
Annual number of Emergency notification systems tests	325	325	325
Emergency Management Training Contact Hours	1,720	2,000	2,000

FACILITY MAINTENANCE



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Facility Manager	0.0	0.0	1.0
Facility Maintenance Coordinator	1.0	1.0	1.0
Custodian	1.0	1.0	1.0
Journeyman Electrician	1.0	1.0	1.0
Total Facility Maintenance	3.0	3.0	4.0

FACILITY MAINTENANCE

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

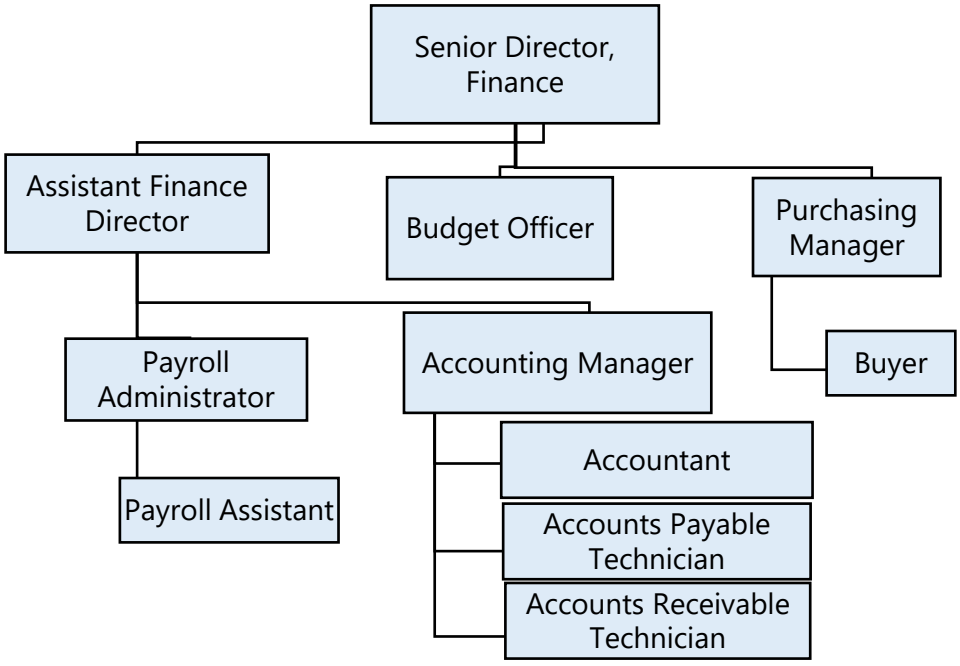
Mission/Major Functions:
Staff provides janitorial services, landscaping upkeep, and maintenance for the City Hall complex.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	215,210	257,585	256,510	381,100
Supplies & Materials	16,673	33,280	33,330	15,082
Operating Expenses	8,535	9,353	9,331	10,459
Maintenance	87,810	136,565	128,765	155,105
Travel, Training, Etc.	220	1,000	1,000	2,000
Utilities & Fuel	5,164	5,969	6,030	6,186
Capital	0	35,595	35,595	0
TOTAL EXPENDITURES	**333,612**	**479,347**	**470,561**	**569,932**

Goals/Measures
To ensure the safe and operation of City buildings. Provide exceptional customer service to the employees and visitors to the City buildings by responding to service request and being proactive in the maintenance of the buildings.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Work orders response within 1 business days	100%	100%	100%
Work orders completed	350	420	450

FINANCE



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Senior Finance Director	1.0	1.0	1.0
Assistant Finance Director	1.0	1.0	1.0
Purchasing Manager	1.0	1.0	1.0
Buyer	0.0	1.0	1.0
Budget Officer	1.0	1.0	1.0
Accounting Manager	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
Accounts Payable Technician	1.0	1.0	1.0
Accounts Receivable Technician	1.0	1.0	1.0
Payroll Administrator	1.0	1.0	1.0
Payroll Assistant	1.0	1.0	1.0
Total Finance	10.0	11.0	11.0

FINANCE

The Finance Department promotes and supports fiscal responsibility through financial reporting, strategic financial planning, sound cash management, and quality purchasing practices.

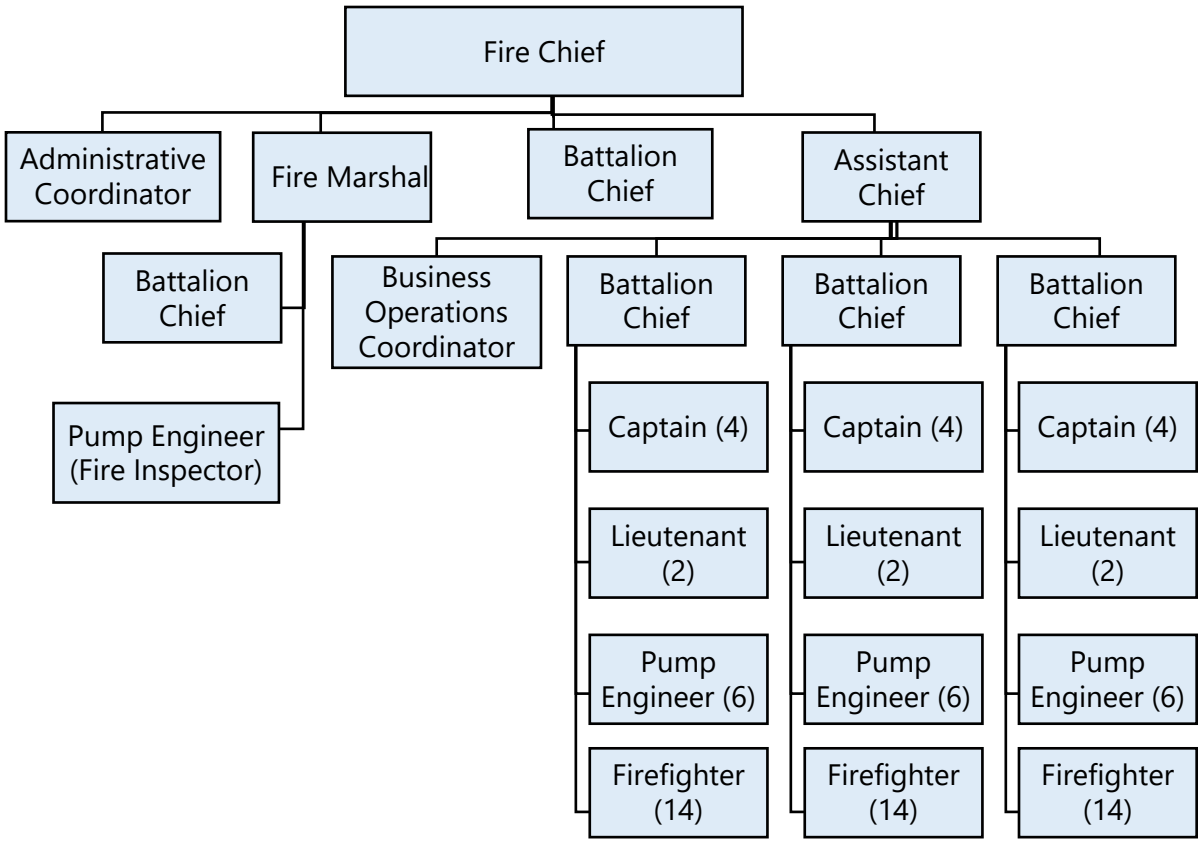
Mission/Major Functions:
Provides accurate and timely reporting and monitoring of all City-wide financial activities;, ensures compliance with Government requirements for accounting and budgeting, and provides financial integrity through responsible management of public funds.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	1,107,144	1,325,870	1,254,500	1,488,420
Supplies & Materials	10,441	28,510	9,800	11,500
Operating Expenses	495,148	531,491	583,040	670,290
Maintenance	0	650	250	300
Travel, Training, Etc.	26,755	30,355	26,322	37,905
Utilities & Fuel	3,196	3,902	2,797	2,920
Capital	0	0	0	0
TOTAL EXPENDITURES	**1,642,683**	**1,920,778**	**1,876,709**	**2,211,335**

Goals/Measures:
To provide exceptional service to resident, City Council, City Department, employee and vendor through timely payments, accurate financial reporting and monitoring, and strong financial stewardship.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
% of A/P payments processed by ACH	65%	77%	80%
% of invoices paid within 30 days	99%	98%	98%
Production of Audited Annual Financial Report	1	1	1
Production of Structurally Balanced Budget	1	1	1
Quarterly Financial Reports to Council	4	4	4

FIRE



	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget
Position	FTE	FTE	FTE
Fire Chief	1.0	1.0	1.0
Assistant Fire Chief	1.0	1.0	1.0
Fire Marshal	1.0	1.0	1.0
Fire Battalion Chief	5.0	5.0	5.0
Fire Captain	12.0	12.0	12.0
Fire Lieutenant	3.0	6.0	6.0
Fire Pump Engineer (Fire Inspector)	15.0	19.0	19.0
Firefighter	36.0	36.0	42.0
Business Operations Coordinator	0.0	0.0	1.0
Administrative Coordinator	1.0	1.0	1.0
Total Fire Department	75.0	82.0	89.0

FIRE

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

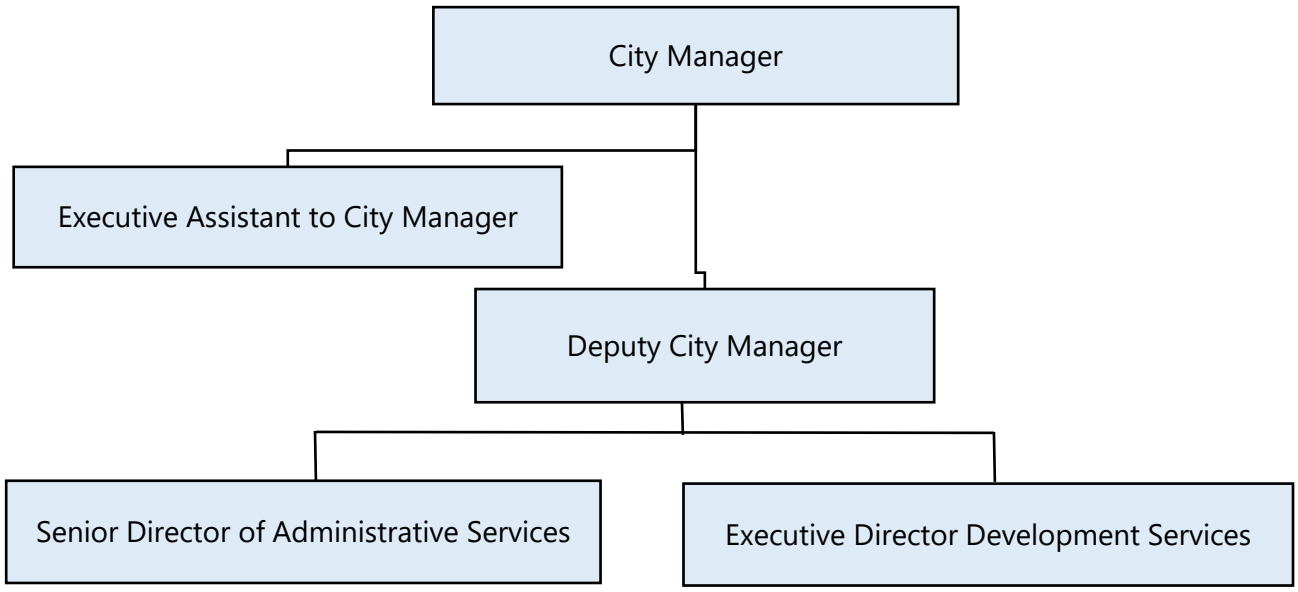
Mission/Major Functions: Through the collaborative effort of all the dedicated members, Fire-Rescue personnel pursue excellence in all aspects of preventative life and property fire protection, public education, code enforcement, suppression programs, rescue and pre-hospital care. The Fire Department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

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	9,484,816	11,970,845	11,915,800	14,454,288
Supplies & Materials	342,449	472,000	480,593	465,800
Operating Expenses	276,436	481,184	449,153	555,994
Maintenance	220,908	175,640	273,163	261,450
Travel, Training, Etc.	64,960	105,900	93,950	158,280
Utilities & Fuel	172,905	260,936	251,554	279,837
Capital	68,778	55,000	54,975	567,500
Departmental Transfer	0	0	0	0
TOTAL EXPENDITURES	**10,631,253**	**13,521,505**	**13,519,188**	**16,743,149**

Goals/Measures:
To ensure the safety of the community through proactive training, community outreach and the highest level of professional standards.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Average response time - EMS (mins from dispatch to arrival)	5:31	5:35	5:30
Average response time - FIRE (mins from dispatch to arrival)	6:08	5:50	5:45
Citizens reached thru community outreach/public safety programs	21,236	19,750	20,000
Total calls for emergency service	5,607	5,985	6,250
Total Fire Plan Reviews	479	574	600
Total Fire Inspections	494	688	700

GENERAL ADMINISTRATION



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
City Manager	1.0	1.0	1.0
Deputy City Manager	1.0	1.0	1.0
Executive Director Development Services	1.0	1.0	1.0
Executive Assistant to City Manager	1.0	1.0	1.0
Senior Director of Administrative Services	1.0	1.0	1.0
Total General Administration	5.0	5.0	5.0

For FY2025 City Secretary and Communications & Marketing are reporting as separate departments.

GENERAL ADMINISTRATION

The General Administration department is primarily responsible for carrying out City Council policy and direction, providing general oversight of all city functions, and ensuring a proposed budget is provide to the City Council for approval. In FY 2025, the General Administration department was reorganized, whereby, the City Secretary's Office and Marketing and Communications were separated into their own departments.

Mission/Major Functions:

City Manager is responsible for the day-to-day operations of the City and make financial and policy recommendations to the Council concerning the affairs of the City.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	1,791,898	1,986,683	1,759,320	1,169,020
Supplies & Materials	7,974	7,100	7,100	3,950
Operating Expenses	89,194	102,471	82,436	6,410
Maintenance	5,152	0	0	0
Travel, Training, Etc.	30,199	56,718	56,730	33,758
Utilities & Fuel	10,257	12,893	9,585	7,918
Capital	0	0	0	0
TOTAL EXPENDITURES	**1,934,674**	**2,165,865**	**1,915,171**	**1,221,056**

Goals/Measures:

The City Management is responsible for the oversight of all City departments, ensuring that these departments are properly addressing City Council's community priorities in an effective and fiscally responsible way. The efficiency and effectiveness measures of all City departments are therefore indicative of the City Management Department.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Oversee and manage all City department activities.			

GENERAL ITEMS

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

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

Mission/Major Functions:

Expenditures are not directly tied to the cost of doing business in an operation department. Some of these are training and travel for the City Council, utilities for the City Hall complex, property insurance for some City buildings and some professional services for the City Hall complex.

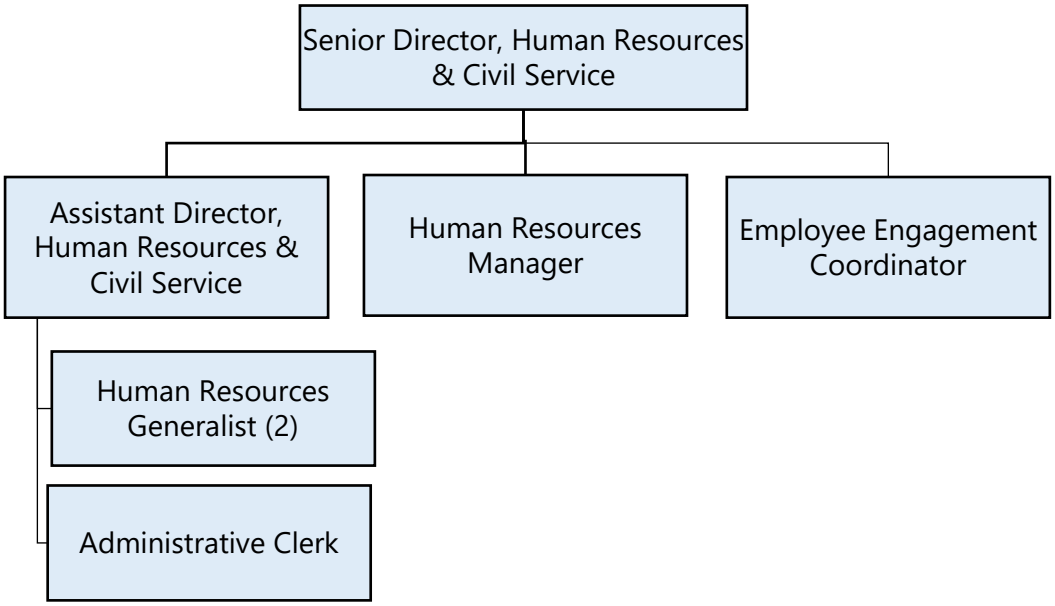
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	5,788	6,140	5,630	39,140
Supplies & Materials	29,245	37,700	49,000	8,000
Operating Expenses	118,229	197,637	190,709	298,762
Maintenance	0	0	0	0
Travel, Training, Etc.	52,998	61,200	58,000	62,920
Utilities & Fuel	97,347	105,892	130,256	140,074
Capital	173,311	125,000	112,300	350,000
Departmental Transfer	10,892,300	0	5,603,751	0
TOTAL EXPENDITURES	**11,369,216**	**533,569**	**6,149,646**	**898,896**

Goals/Measures:

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET

Note: No measures are assigned to this department

HUMAN RESOURCES



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Senior Director, Human Resources & Civil Service	1.0	1.0	1.0
Assistant Director, Human Resources & Civil Service	0.0	1.0	1.0
Human Resources Manager	1.0	1.0	1.0
Employee Engagement Coordinator	0.0	1.0	1.0
Human Resources Generalist	2.0	2.0	2.0
Administrative Clerk	1.0	1.0	1.0
Total Human Resources	5.0	7.0	7.0

HUMAN RESOURCES

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.

Mission/Major Functions:

Develops processes and methods by which departments are better able to recruit and retain high quality personnel by 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.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	478,054	595,626	653,590	920,040
Supplies & Materials	9,836	17,225	16,000	62,225
Operating Expenses	219,040	172,745	175,700	213,027
Maintenance	0	0	0	0
Travel, Training, Etc.	15,850	57,018	35,300	42,018
Utilities & Fuel	1,277	1,563	1,249	1,249
Capital	0	0	0	0
TOTAL EXPENDITURES	**724,057**	**844,177**	**881,839**	**1,238,559**

Goals/Measures:

Provide exceptional customer service to all employees and external customers by adhering to all City, State and Federal Labor policies and laws. Ensuring the all individuals are treated with respect and equal consideration in all personnel actions.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Employee turnover rate	11%	10%	10%
Number of vacancies filled annually	90	85	90
Total applications received	3,626	3,800	4,000

INFORMTION TECHNOLOGY

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.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

Mission/Major Functions:

To maintain and improve the Information Technology efforts in the City, this department undertakes routine maintenance of the City-wide phone system and network, desktop support for employees, capital improvement projects, provide expert consulting, and management of various servers.

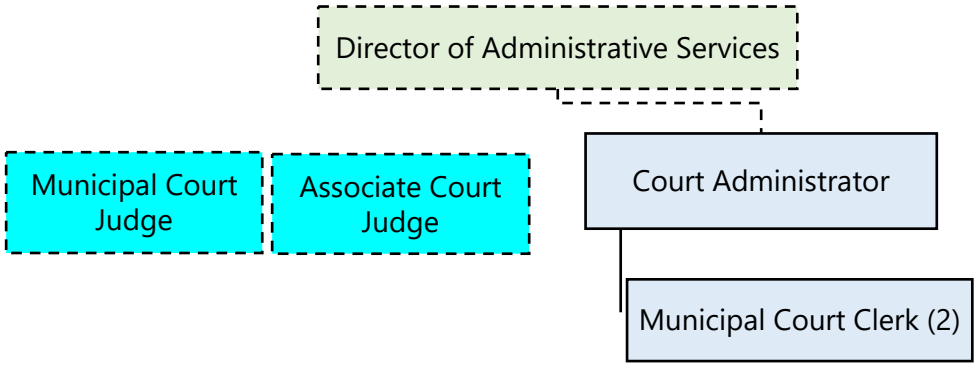
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	0	0	0	0
Supplies & Materials	339,441	239,000	244,335	589,000
Operating Expenses	445,791	615,650	716,014	992,510
Maintenance	0	0	0	0
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	37,943	52,360	50,600	83,195
Capital	0	0	0	0
TOTAL EXPENDITURES	**823,174**	**907,010**	**1,010,949**	**1,664,705**

Goals/Measures:

Provide excellent customer service through timely response to requests and proactive system improvements/enhancements to keep the City updated with the current/best computer services.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
% weekly/monthly Uptime of Network devices	99.9%	99.9%	99.5%
Number of IT support cases/tickets completed	3415	3500	4000
Avg # of hrs. response & resolution to support cases/tickets	4.5	5	5

MUNICIPAL COURT



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Court Administrator	1.0	1.0	1.0
Municipal Court Clerk	2.0	2.0	2.0
Municipal Court Judge *	0.5	0.5	0.5
Associate Court Judge *	0.5	0.5	0.5
Total Municipal Court	4.0	4.0	4.0

* Contract position

MUNICIPAL COURT

Municipal Court is the judicial branch of municipal government that interprets and adjudicates laws.

Mission/Major Functions:

Duties include 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.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	325,086	344,455	345,310	361,290
Supplies & Materials	5,342	5,000	6,100	6,150
Operating Expenses	76,845	147,861	159,356	156,987
Maintenance	0	0	0	0
Travel, Training, Etc.	3,926	6,400	4,975	6,200
Utilities & Fuel	1,525	1,844	1,510	1,510
Capital	95,491	0	0	0
TOTAL EXPENDITURES	**508,216**	**505,560**	**517,251**	**532,137**

Goals/Measures:

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.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Cases filed	8,249	8,300	8,300
Citations closed	10,504	10,500	10,500
Warrants issued	6,036	6,200	6,500
Caseload per clerk	2,750	2,767	2,767

OPTIMIST POOL

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.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

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

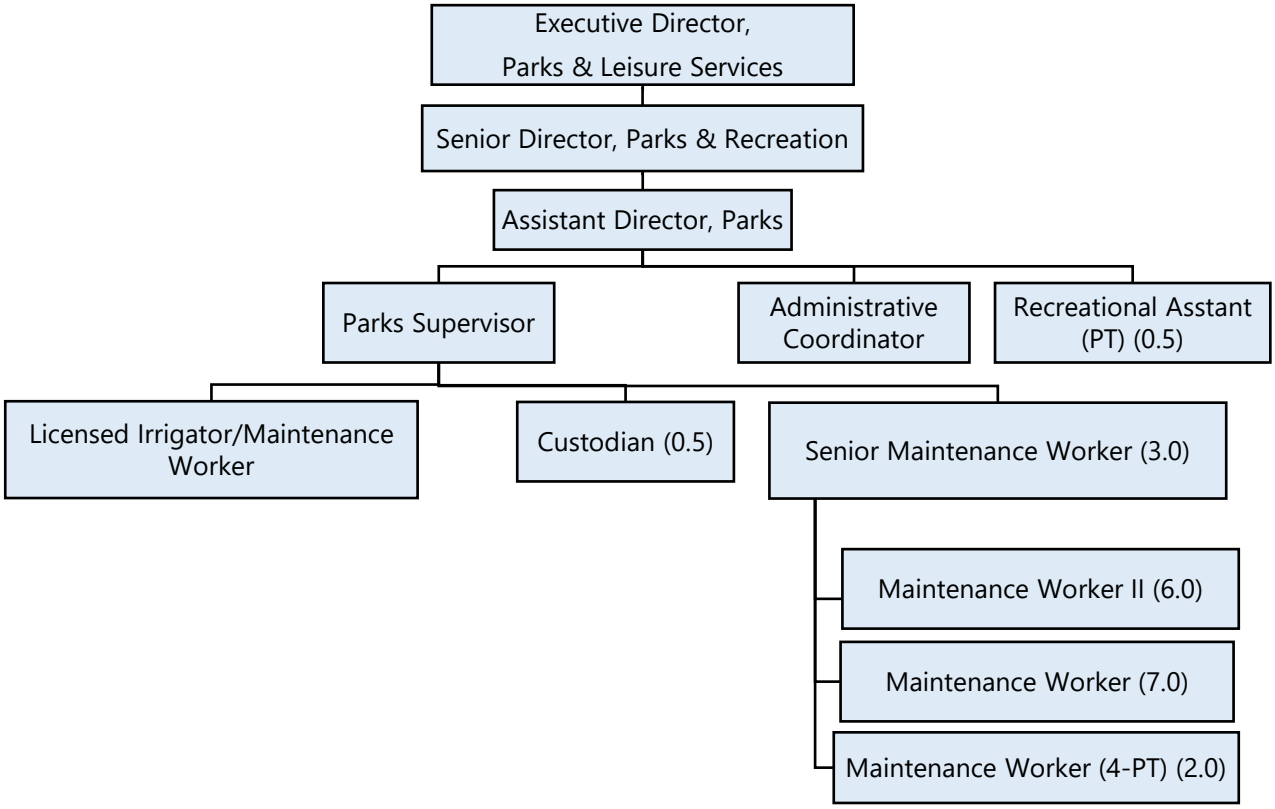
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	30,000	53,000	53,000	53,000
Maintenance	0	0	0	0
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	2,648	4,322	5,615	8,812
Capital	0	0	0	0
TOTAL EXPENDITURES	**32,648**	**57,322**	**58,615**	**61,812**

Goals/Measures:

To provide a safe and enjoyable experience by providing support and guidance when required.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Total number of pool guests	12,000	12,500	13,000
Days opened	75	85	85

PARKS & RECREATION



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Executive Director Parks & Leisure Services	1.0	1.0	1.0
Senior Director, Parks & Recreation	1.0	1.0	1.0
Assistant, Director Parks	1.0	1.0	1.0
Parks Supervisor	1.0	1.0	1.0
Senior Maintenance Worker	3.0	3.0	3.0
Administrative Coordinator	1.0	1.0	1.0
Licensed Irrigator/Maintenance Worker	1.0	1.0	1.0
Recreation Assistant (PT)	0.5	0.5	0.5
Maintenance Worker II	6.0	6.0	6.0
Maintenance Worker	7.0	7.0	7.0
Custodian (PT)	0.5	0.5	0.5
Maintenance Worker (4-PT)	2.0	2.0	2.0
Total Parks & Recreation Department	25.0	25.0	25.0

PARKS & RECREATION

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

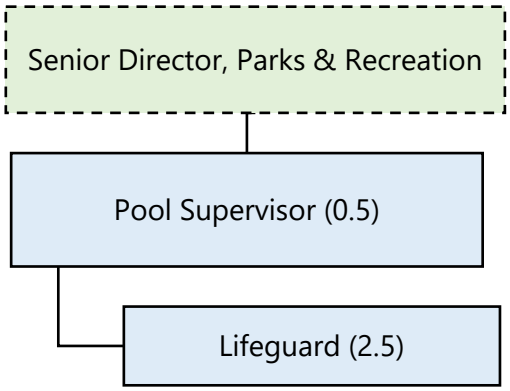
Mission/Major Functions:
Park staff provides beautification and maintenance of City parks, manages and maintains the City's network of trails, provides support for other City departments to present a number of local festivals and events, and performs maintenance of other City park assets including Disc golf course, picnic pavilions, playgrounds and practice fields.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	1,668,776	2,046,274	1,962,400	2,158,700
Supplies & Materials	146,764	158,389	159,114	166,889
Operating Expenses	167,806	179,548	301,891	223,595
Maintenance	184,113	237,881	275,451	1,240,141
Travel, Training, Etc.	8,499	21,390	15,145	15,145
Utilities & Fuel	276,240	239,808	217,872	249,976
Capital	256,132	44,766	44,766	1,500,000
Departmental Transfer	0	0	600,000	0
TOTAL EXPENDITURES	**2,708,331**	**2,928,056**	**3,576,639**	**5,554,446**

Goals/Measures:
Serving the community by providing maintance of City natual assets. In addition, the department maintains/administrates the City's equipment and buildings to ensure tne safety and good operations. Providing support and teamswork for activities within the parks system.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
# of Park pavilion rentals	110	220	250
Cumulative miles of trail maintained	405.6	405.6	406
Number of parks maintained	20	20	21
Number of playground inspections	228	228	232

PENN PARK POOL



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Pool Supervisor (Seasonal)	0.5	0.5	0.5
Lifeguards (Seasonal)	2.5	2.5	2.5
Total Penn Park Pool Department	3.0	3.0	3.0

PENN PARK POOL

Penn Park Pool is a City asset open to the community and maintained by the Parks & Recreation staff.

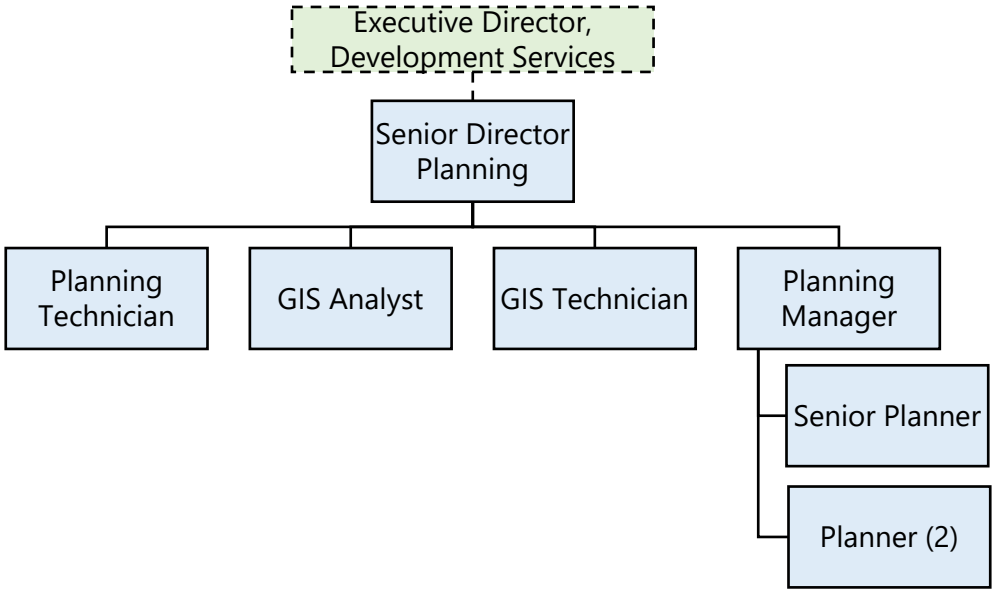
Mission/Major Functions:
Provide a safe, well-maintained and supervised at all time, City asset.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	0	26,770	43,220	50,680
Supplies & Materials	13,975	19,500	27,500	69,500
Operating Expenses	140	654	668	702
Maintenance	118	23,150	23,150	7,750
Travel, Training, Etc.	1,520	1,500	1,500	1,500
Utilities & Fuel	7,346	20,810	19,595	35,355
Capital	0	0	0	0
Departmental Transfer	0	0	0	0
TOTAL EXPENDITURES	**23,098**	**92,384**	**115,633**	**165,487**

Goals/Measures:
Provide the community with a safe, professionally staffed environment by maintaaining the pool area and training lifeguards to monitor visitors.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Total number of pool guests	0	10,000	15,000
Days opened	0	54	75

PLANNING



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Senior Director, Planning	1.0	1.0	1.0
Planning Manager *	1.0	0.0	1.0
Planning Technician	1.0	1.0	1.0
GIS Analyst	1.0	1.0	1.0
GIS Technician	1.0	1.0	1.0
Senior Planner *	1.0	2.0	1.0
Planner	1.0	1.0	2.0
Total Planning Department	7.0	7.0	8.0

* Reclassified

PLANNING

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

Mission/Major Functions:

Planning staff is charged with implementation of the Comprehensive Plan, review of subdivision platting, zoning changes, mapping, assessment of impact fees, and staff review of applications. Presenting 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.

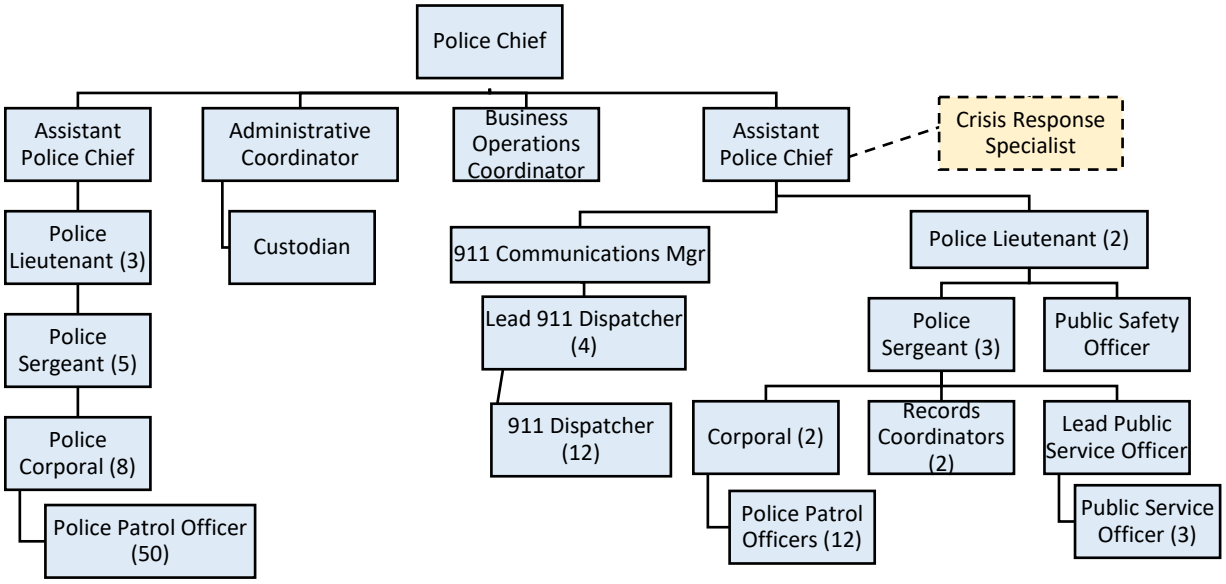
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	644,955	772,861	700,450	905,919
Supplies & Materials	4,105	9,120	9,120	11,120
Operating Expenses	103,568	83,868	115,455	118,847
Maintenance	0	0	0	0
Travel, Training, Etc.	10,038	32,353	31,508	31,758
Utilities & Fuel	934	1,148	1,148	1,148
Capital	0	0	0	0
TOTAL EXPENDITURES	**763,600**	**899,350**	**857,681**	**1,068,792**

Goals/Measures:

Insure that City policies and ordinances are followed through education of the public, review of submitted permits and plans.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Non-Residential Lots Zoned reviewed	36	32	30
Number of applications filed	194	210	220
Single Family lot zoning cases	34	28	30
Subdivision plat applications	66	40	30

POLICE



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Police Chief	1.0	1.0	1.0
Assistant Police Chief	2.0	2.0	2.0
Police Lieutenant	5.0	5.0	5.0
Police Sergeant	8.0	8.0	8.0
Police Corporal	4.0	8.0	10.0
Police Patrol Officer	63.0	59.0	62.0
Business Operations Coordinator	0.0	0.0	1.0
Administrative Coordinator	1.0	1.0	1.0
Lead Public Service Officer	1.0	1.0	1.0
Public Service Officer	4.0	3.0	3.0
Public Safety Officer	1.0	1.0	1.0
Records Coordinator	0.0	2.0	2.0
911 Communication Mgr.	1.0	1.0	1.0
Lead 911 Dispatcher	4.0	4.0	4.0
911 Dispatcher	12.0	12.0	12.0
Custodian	1.0	1.0	1.0
Crisis Response Specialist *	0.0	0.0	0.0
Total Police Department	108.0	109.0	115.0

* Contract position

POLICE

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

Mission/Major Functions:

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.

Support Services Division is comprised of the Investigations Unit (investigates crimes that were not able to be solved by Patrol), a Crime Scene Unit (collect and preserve evidence in serious crimes), 911 Dispatch Center (operates 24/7 answering all incoming 911 calls and dispatches Police, Fire and/or EMS units), Records Section, Crisis Response and Property/Evidence Section.

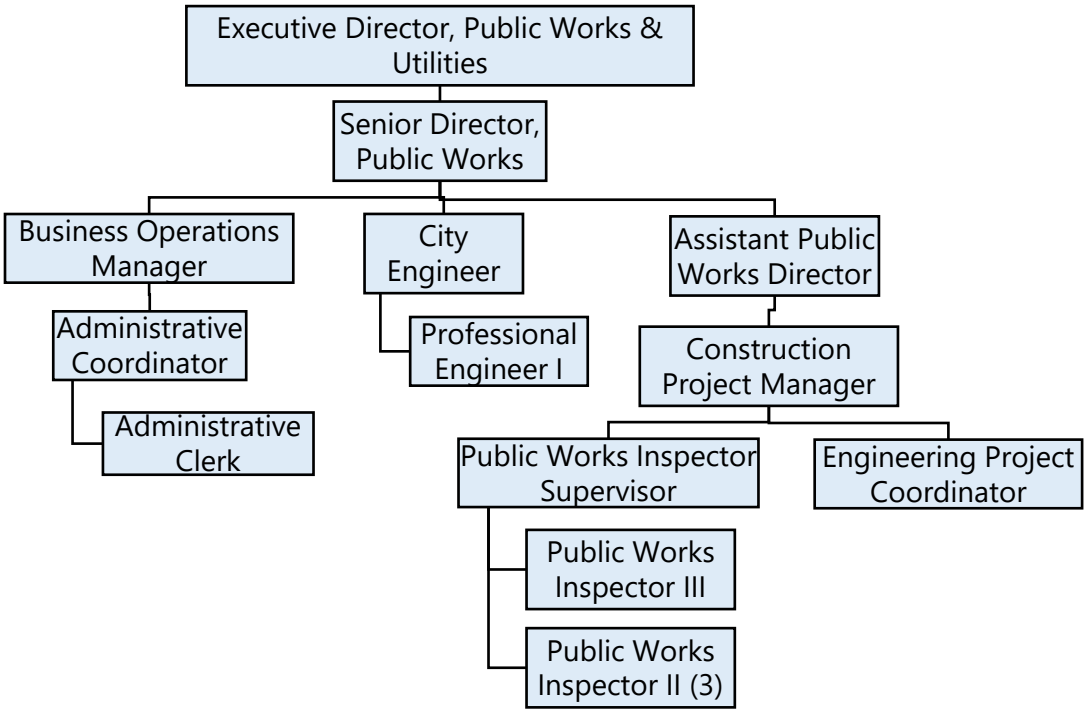
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	11,362,547	13,722,549	13,931,550	15,713,274
Supplies & Materials	277,074	392,888	423,071	371,952
Operating Expenses	793,072	834,794	912,585	1,079,121
Maintenance	74,425	137,288	208,756	148,118
Travel, Training, Etc.	102,449	106,600	107,488	135,046
Utilities & Fuel	354,963	453,032	409,761	459,966
Capital	681,099	780,000	1,280,636	707,392
TOTAL EXPENDITURES	**13,645,629**	**16,427,151**	**17,273,847**	**18,614,869**

Goals/Measures:

Provide safety and law enforcement by a professional staff enforcing the City, State and Federal laws as needed.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Calls for Service	26,167	12,946	26,380
Average Response Time (min:sec for 75%)	6:36	6:26	6:15
Uniform Crime Reporting (UCR) crimes			

PUBLIC WORKS



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Executive Director, Public Works & Utilities	1.0	1.0	1.0
Senior Director, Public Works	0.0	1.0	1.0
Assistant Public Works Director	1.0	1.0	1.0
City Engineer	1.0	1.0	1.0
Business Operations Manager	1.0	1.0	1.0
Professional Engineer I	1.0	1.0	1.0
Construction Project Manager	1.0	1.0	1.0
Public Works Inspector Supervisor	1.0	1.0	1.0
Public Works Inspector III	0.0	0.0	1.0
Public Works Inspector II *	1.0	2.0	3.0
Public Works Inspector I *	2.0	1.0	0.0
Engineering Project Coordinator	1.0	1.0	1.0
Administrative Coordinator	1.0	1.0	1.0
Administrative Clerk	1.0	1.0	1.0
Total Public Works	13.0	14.0	15.0

PUBLIC WORKS

Public Works 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.

Mission/Major Functions:

Staff develops design and construction standards for paving and storm drainage construction, Inspectors ensure that any new infrastructure is installed to these standards, and helps administrate City directed rehabilitation projects including administrating the design and bidding and construction, up to final acceptance of the new infrastructure.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	1,376,283	2,049,561	1,858,490	2,087,759
Supplies & Materials	13,440	21,716	22,285	17,576
Operating Expenses	165,052	159,008	227,938	183,533
Maintenance	4,437	4,660	3,160	4,660
Travel, Training, Etc.	24,965	39,583	35,983	41,383
Utilities & Fuel	5,132	4,641	5,500	5,661
Capital	0	0	0	65,000
TOTAL EXPENDITURES	**1,589,310**	**2,279,169**	**2,153,356**	**2,405,572**

Goals/Measures:

Public Works inspects and oversees the construction of all public infrastructures. Providing guidance and supervision for construction in the City to ensure City ordinances and procedures are followed.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
# of Civil Plan reviews	205	175	185
Total reviews within 10 Days (<20 lots)	0	150	160
Total reviews within 15 Days (> 20 Lots)	205	25	25
Total # of Early Grading Permits	23	15	15
% of civil reviews completed w/in 10 bus. days (<20 lots)	NA	90%	90%
% of civil reviews completed w/in 15 bus. days (> 20 Lots)	100%	90%	90%

Note: In FY2023 goal was 15 business days for all reviews. In February 2024 the goal changed to 10 business days for all reviews unless it is a large subdivision.

RAILYARD PARK

The Railyard Park is located in the downtown area, south of the City's Central Business District.

Mission/Major Functions:
The Parks department provides support and maintenance for the Picnic areas, Music garden, Food truck parking, Historic appreciation areas, Splash pad, onstage performances, other community events, and the trail system linkages to local and regional recreation opportunities, downtown venue for large music events.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	0	0	0	0
Supplies & Materials	1,868	7,112	7,112	7,112
Operating Expenses	25,728	34,679	35,125	36,425
Maintenance	46,461	60,410	60,410	65,072
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	18,850	15,986	11,530	13,003
Capital	0	0	0	0
TOTAL EXPENDITURES	**92,907**	**118,187**	**114,177**	**121,612**

Goals/Measures:
To provide a safe forum for private or City sponsored events for the community and a open environment for the community to enjoy.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Event attendance	15,000	16,500	18,500
Number of Railyard Park produced events	47	52	50
Number of Railyard Park supported events	24	23	25

RODEO

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

Mission/Major 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.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

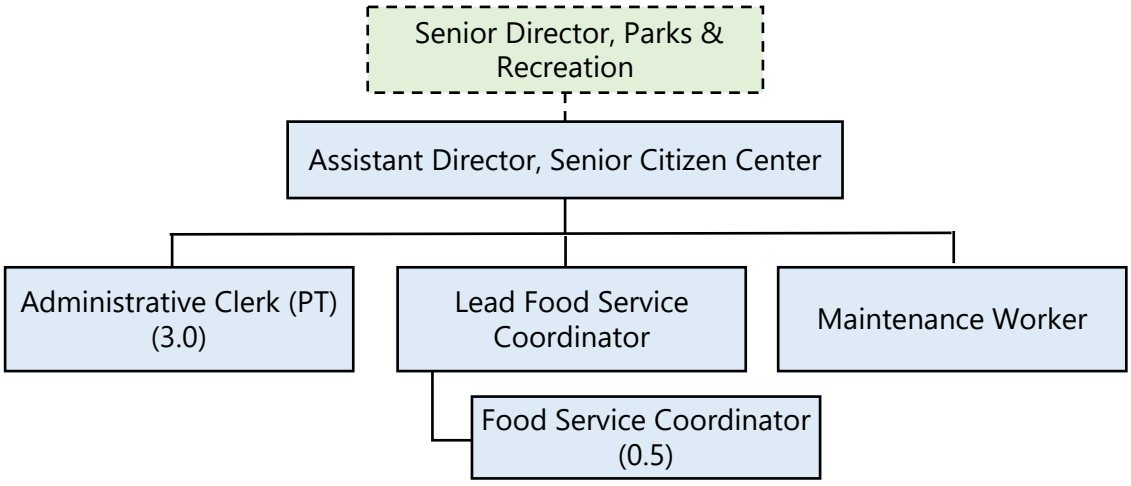
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	0	0	0	0
Supplies & Materials	719	500	500	500
Operating Expenses	1,373	1,513	1,625	1,950
Maintenance	599	1,000	1,000	1,000
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	4,789	5,875	4,346	6,155
Capital	0	0	0	0
TOTAL EXPENDITURES	**7,481**	**8,888**	**7,471**	**9,605**

Goals/Measures:
This is a building complex that is maintained for safety and operations for public use.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET

Note: No measures are assigned to this department

SENIOR CITIZEN CENTER



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Assistant Director, Senior Citizens Center	1.0	1.0	1.0
Administrative Clerk (PT)	2.5	2.5	3.0
Lead Food Service Coordinator *	0.0	0.0	1.0
Food Service Coordinator (1 PT) *	0.5	1.0	0.5
Maintenance Worker	1.0	1.0	1.0
Total Senior Citizen Center	**5.0**	**5.5**	**6.5**

* Reclassified

SENIOR CITIZEN CENTER

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

Mission/Major Functions:
Opportunities to utilize the center for social interaction, a center for affordable meals, variety of educational classes ranging from health and wellness, physical exercise and activity, to social and emotional skills development.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	376,193	398,537	435,110	505,357
Supplies & Materials	146,869	137,965	138,040	143,415
Operating Expenses	129,363	140,916	141,925	145,671
Maintenance	96,134	115,685	108,075	103,525
Travel, Training, Etc.	1,486	2,250	2,250	2,250
Utilities & Fuel	43,890	49,482	48,729	45,334
Capital	0	185,000	185,000	0
TOTAL EXPENDITURES	**793,934**	**1,029,835**	**1,059,129**	**945,552**

Goals/Measures:
Provide a safe and professional staffed complex for the over-50 community, encouraging social activities and envolement.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Daily attendance	260	275	290
Classes/Activities offered annually	5,050	5,100	5,100
Total meals served (annual)	8,761	8,900	9,000
Total number of members	1,220	1,300	1,400

SIMS LIBRARY TAX TRANSFER

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 conducts regular community outreach events and presentations for the residents and the surrounding area.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

Mission/Major Functions:

Staff provides programs and activities for adults, senior citizens, children, tweens and young adults, administrates 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.

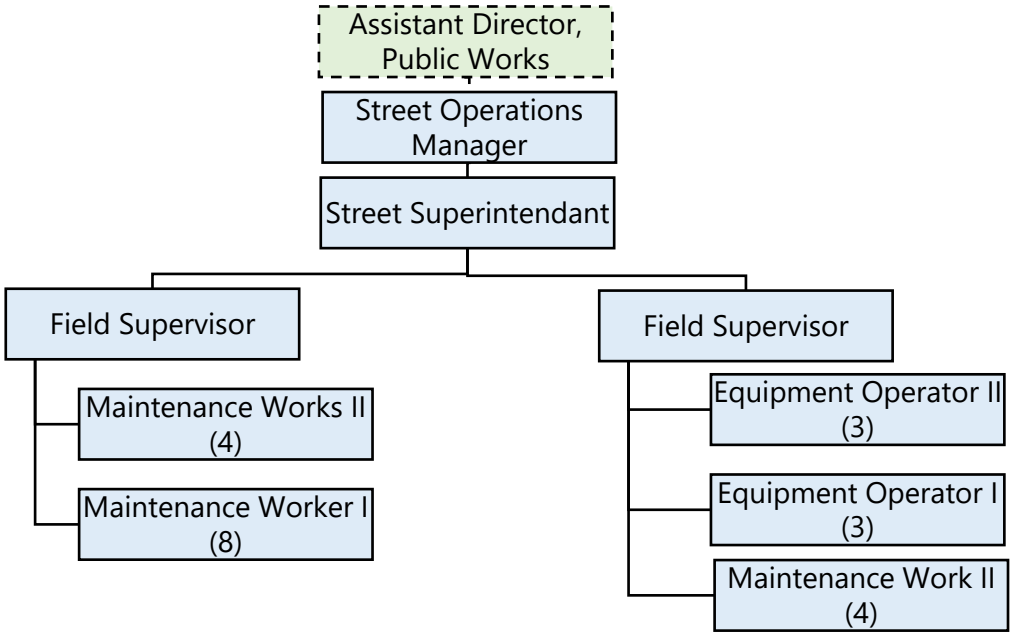
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	1,158,776	1,231,439	1,346,645	1,386,289
Maintenance	0	45,500	45,500	0
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	1,587	2,618	3,409	3,581
Capital	0	0	0	0
TOTAL EXPENDITURES	**1,160,363**	**1,279,557**	**1,395,554**	**1,389,870**

Goals/Measures:

To provide the community with Library resources and programing for everyone.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Number of active library memberships	16,115	16,120	16,437
Number of library items circulated	298,000	298,000	300,000
Number of library programs	840	840	840

STREET



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Street Operations Manager	1.0	1.0	1.0
Street Superintendent	0.0	0.0	1.0
Field Supervisor	2.0	2.0	2.0
Equipment Operator II	3.0	3.0	3.0
Equipment Operator I	3.0	3.0	3.0
Maintenance Worker II	8.0	8.0	8.0
Maintenance Worker I	8.0	8.0	8.0
Total Street Department	25.0	25.0	26.0

STREET

The Department is responsible for the maintenance and repair of all transportation and drainage related infrastructure within the City. Assisting in the recovery from disasters recovery such as clearing debris on roadway or the drainage system.

Mission/Major Functions:

Staff provides for 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, and keeps the streets swept and rights-of-way mowed.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	1,423,305	1,815,026	1,750,740	2,055,935
Supplies & Materials	211,629	487,158	587,065	389,008
Operating Expenses	287,759	469,827	548,880	307,880
Maintenance	1,860,007	2,475,660	2,861,047	2,878,735
Travel, Training, Etc.	9,894	25,095	19,895	17,394
Utilities & Fuel	549,041	595,669	501,979	542,056
Capital	427,942	144,000	420,837	759,000
Departmental Transfer	500,000	0	504,048	0
TOTAL EXPENDITURES	**5,269,576**	**6,012,435**	**7,194,491**	**6,950,008**

Goals/Measures:

Provide a safe and usable street and sidewalk infrastructure for the community. Responding to requests for service in a timely and effective manner.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
# of work orders processed	608	680	720
Number of potholes repaired annually	88	120	145
Sidewalk construction (sq-yds)	3,914	5,100	7,000
Square yards of pavement repaired	157,624	113,583	120,000
Centerline miles roadway maintained	208	235	268





SPECIAL REVENUE FUNDS

Special Revenue Funds Description

Cemetery Fund

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. Around the year 1900, the cemetery was transferred from church to municipal jurisdiction. Through gifts and purchases of additional land, the site has grown to approximately 30 acres and contains approximately 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.

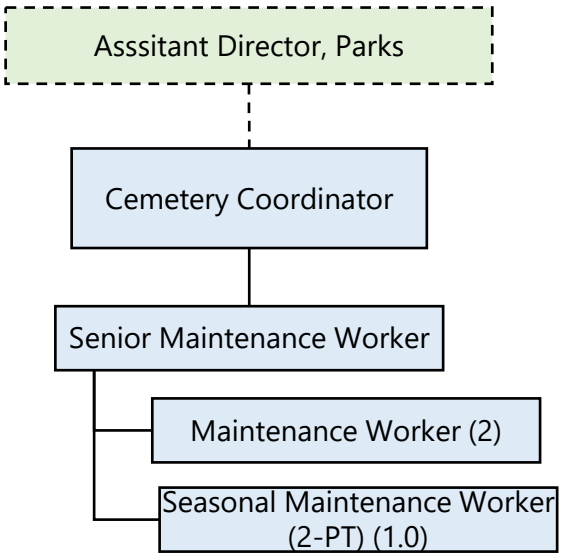
Hotel Occupancy Tax Fund

The Hotel Occupancy 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, 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 that promote the arts and historic tourism and preservation.

Waxahachie Community Development Corporation Fund

The Waxahachie Community Development Corporation (WCDC) Fund is a special revenue fund that exclusively encompasses the operation of the City's Type B community development corporation. Approved by voters on May 3, 1997, the WCDC is primarily funded by one-half cent sales tax. 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

CEMETERY



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Cemetery Coordinator	0.0	0.0	1.0
Senior Maintenance Worker	1.0	1.0	1.0
Maintenance Worker	2.0	2.0	2.0
Seasonal Maintenance Worker (2-PT)	1.0	1.0	1.0
Total Cemetery Fund	4.0	4.0	5.0

CEMETERY

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

Mission/Major Functions: The maintenance including mowing, edging, tree trimming, headstone repair, also help locate burial sites for the grave digging service company. and gravesite cleanup.

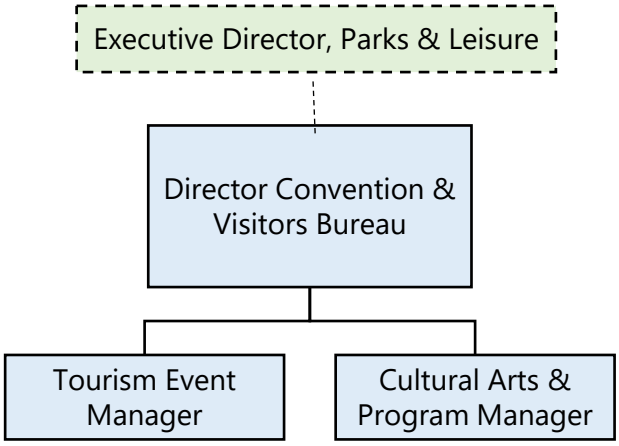
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Service	142,715	215,721	210,000	310,749
Supplies & Materials	7,083	55,750	55,750	55,325
Operating Expenses	7,807	11,659	9,154	10,967
Maintenance	50,869	15,800	15,800	30,800
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	12,169	16,273	15,236	12,145
Capital	0	28,510	28,510	0
Total Expenditures	**220,643**	**343,713**	**334,450**	**419,986**

Goals/Measures:

Preforming day to day operations, administration activities and maintenance of the cemetery grounds.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Headstone repaired	0	0	10
Number of burials	75	53	75
Number of Cremation internments	8	6	10
Number of plots sold	65	64	65
Frequency mowed (2 weeks)	80	80	85

CONVENTION AND VISITORS BUREAU



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Director, Convention & Visitor's Bureau	1.0	1.0	1.0
Tourism Event Manager	1.0	1.0	1.0
Cultural Arts & Program Manager	1.0	1.0	1.0
Total Convention & Visitor's Bureau	**3.0**	**3.0**	**3.0**

CONVENTION AND VISITORS BUREAU

The Convention & Visitors Bureau is a destination marketing organization under the auspices of the City funded by the Hotel/Motel Occupancy Tax.

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

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	322,729	370,364	363,830	392,320
Supplies & Materials	4,407	5,200	5,200	5,200
Operating Expenses	370,230	375,199	395,506	368,379
Maintenance	0	0	0	0
Travel, Training, Etc.	12,885	19,287	18,687	19,502
Utilities & Fuel	1,742	2,247	1,828	1,828
Capital	0	20,000	0	20,000
Debt Service	0	0	0	0
Total Expenditures	**711,992**	**792,297**	**785,051**	**807,229**

Goals/Measures:

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.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
# of City produced & supported events (CVB & Railyard Park)	80	75	75
Annual Downtown Visitors	1.9M	2.0M	2.1M
Average Hotel Occupancy rate	79.6%	80.0%	81.0%
Total reach from social media postings	507,300	775,000	1.0M
Total Website user sessions	138,751	150,000	165,000

HOTEL OCCUPANCY TAX FUND – NON DEPARTMENTAL

Non departmental accounts record expenditures that are not associated with a specific department.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

Mission/Major Functions:

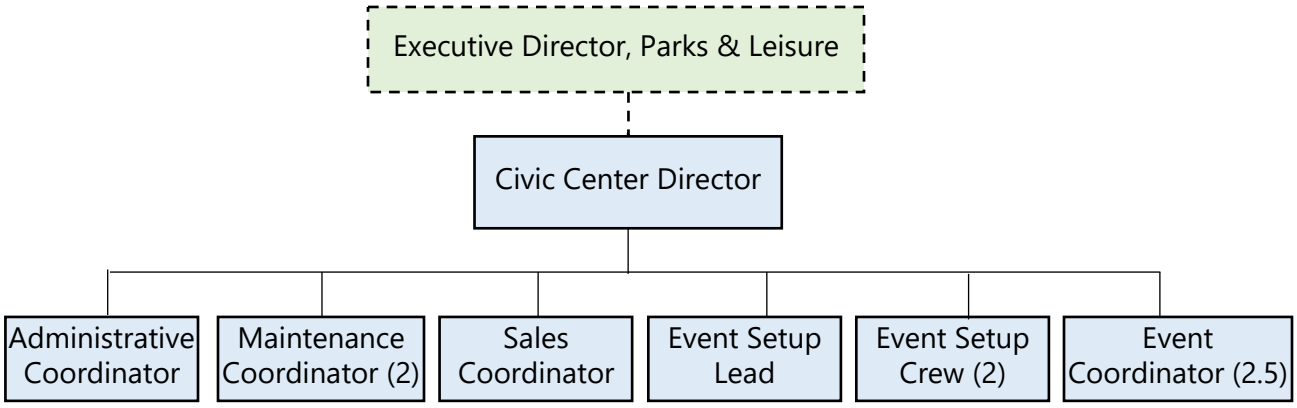
Funds are allocated payment to Arts Council and for various occasional special projects or activities.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	247,461	273,777	298,150	301,088
Maintenance	0	0	0	0
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	0	0	0	0
Capital	0	0	0	0
Transfers Out	20,000	20,000	20,000	20,000
Total Expenditures	**267,461**	**293,777**	**318,150**	**321,088**

Goals/Measures:

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
No measures are assigned to this department			

CIVIC CENTER



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Civic Center Director	1.0	1.0	1.0
Administrative Coordinator	1.0	1.0	1.0
Sales Coordinator	1.0	1.0	1.0
Event Coordinator	2.0	2.0	2.0
Event Coordinator (PT)	0.5	0.5	0.5
Sr Maintenance Technician	1.0	0.0	0.0
Maintenance Coordinator	1.0	2.0	2.0
Event Setup Lead	1.0	1.0	1.0
Event Setup Crew	2.0	2.0	2.0
Total Civic Center	10.5	10.5	10.5

CIVIC CENTER

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.

Mission/Major Functions: The services provided by the staff include: Custom floor plan designs, vendor coordination, and ensuring the clients adhere to all rules, regulations and guidelines.

The Waxahachie Civic Center is operational over 350 days each year and plays host to some of the community's biggest events including Premier Gun Shows, Ellis County Ducks Unlimited, Annual Daddy/Daughter Dance and Waxahachie Jr. Service League Christmas Market.

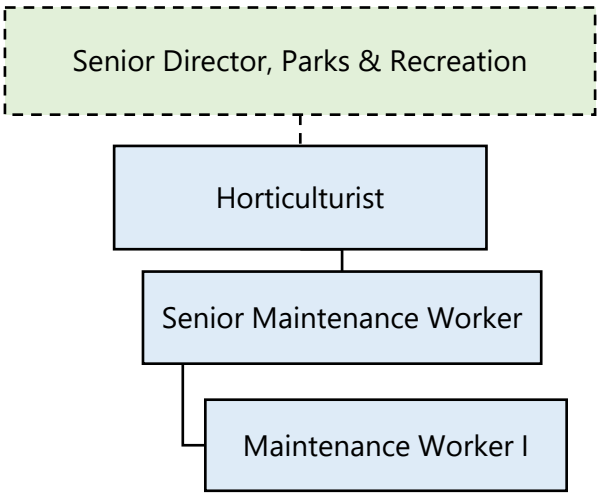
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	728,587	810,023	860,907	965,509
Supplies & Materials	63,143	54,100	54,100	88,388
Operating Expenses	178,704	208,492	215,444	273,093
Maintenance	210,827	402,552	479,172	273,547
Travel, Training, Etc.	922	2,760	2,725	2,760
Utilities & Fuel	190,450	223,927	182,538	195,192
Capital	252,615	0	0	0
Debt Service	0	0	0	0
Total Expenditures	**1,625,248**	**1,701,854**	**1,794,886**	**1,798,489**

Goals/Measures:

The Civic Center is also responsible for providing a clean, comfortable and safe facility at a reasonable rate.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
% of repeat rentals (total rentals)	48%	51%	52%
Event rental attendance (all events)	70,800	72,400	73,000
Total number of events	546	562	600

COMMUNITY BEAUTIFICATION



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Horticulturist	1.0	1.0	1.0
Senior Maintenance Worker	1.0	1.0	1.0
Maintenance Worker I	0.0	0.0	1.0
Total Community Beautification	2.0	2.0	3.0

COMMUNITY BEAUTIFICATION

Administrate and oversee specific beautification projects within the City as prioritized and funded by the controlling boards.

Mission/Major 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

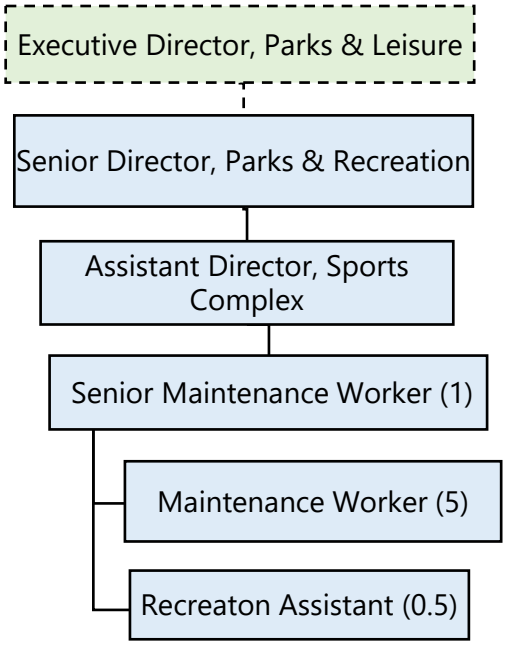
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	174,238	272,753	239,430	284,190
Supplies & Materials	28,648	56,450	56,450	64,550
Operating Expenses	259,444	207,115	216,116	219,974
Maintenance	165,391	193,578	222,619	36,600
Travel, Training, Etc.	1,486	510	510	760
Utilities & Fuel	17,098	26,326	16,060	17,191
Capital	0	0	0	0
Debt Service	0	0	0	0
Total Expenditures	**646,304**	**756,732**	**751,185**	**623,265**

Goals/Measures:

These specific landscaping and beautification projects are deemed to create, enhance, and preserve Waxahachie's sense of place and its natural and built environment.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Annual color change outs per year	123	159	126
Number of medians maintained annually	144	204	204
Number of planters maintained	140	150	142

SPORTS COMPLEX



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Assistant Director, Sports Complex	1.0	1.0	1.0
Senior Maintenance Worker	1.0	1.0	1.0
Maintenance Worker	5.0	5.0	5.0
Recreation Assistant	0.5	0.5	0.5
Total Sports Complex	7.5	7.5	7.5

SPORTS COMPLEX

The Sports Complex is a 100-acre recreation venue providing safe and attractive recreational opportunities. A leisurely hike and bike trails and scenic water venue are services and amenities available to the City's citizens accompanying the sport fields complex.

Mission/Major Functions:

Many events are hosted by the complex, which bring hundreds of visitors to the City each year, including adult softball and volleyball leagues; youth fast pitch softball, soccer, flag football and baseball leagues; and National, State and Invitational softball, baseball, and soccer tournaments.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	589,865	674,379	670,290	727,783
Supplies & Materials	162,435	185,800	185,800	173,795
Operating Expenses	144,523	149,373	152,460	117,562
Maintenance	133,072	217,640	221,000	259,404
Travel, Training, Etc.	6,612	8,500	9,000	8,500
Utilities & Fuel	291,213	277,732	268,899	245,162
Capital	1,246,599	1,363,485	1,363,485	1,235,000
Debt Service	0	0	0	0
Total Expenditures	**2,574,320**	**2,876,909**	**2,870,934**	**2,767,206**

Goals/Measures:

The complex provides a variety of programs that are a source of recreational pleasure and an opportunity for healthy activity.



OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Total sport fields chalked and marked	298	300	300
Recreational leagues supported	25	25	25
Tournaments supported	52	56	56
Tournaments participants	18,500	20,000	20,000

WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION FUND – NON DEPARTMENTAL

Non departmental accounts record expenditures that are not associated with a specific department.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

Mission/Major Functions:

Funds are allocated to debt payments, capital, infrastructure and other special projects and miscellaneous expenses for various occasional special projects.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	99,682	22,813	2,198,017	325,120
Maintenance	0	0	0	0
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	0	0	0	0
Capital	305,809	40,000	180,490	315,000
Debt Service	24,357	0	0	0
Transfers Out	2,517,579	1,784,371	1,789,105	1,786,070
Total Expenditures	**2,947,426**	**1,847,184**	**4,167,612**	**2,426,190**

Goals/Measures:

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
No measures are assigned to this department			

ENTERPRISE FUNDS





Enterprise Funds Description

Wastewater Fund

The 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.

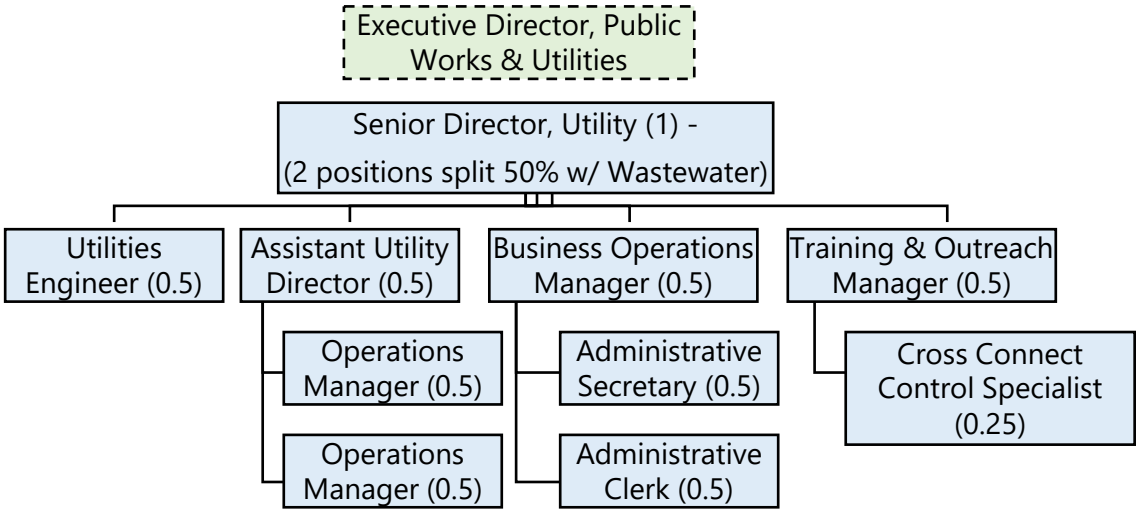
Water Fund

The 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.

Refuse Fund

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

WASTEWATER ADMINISTRATION



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Senior Director, Utility (2)	0.5	0.5	0.5
Assistant Utility Director	0.5	0.5	0.5
Business Operations Manager	0.5	0.5	0.5
Operations Manager (2)	1.0	1.0	1.0
Administrative Secretary	0.5	0.5	0.5
Administrative Clerk	0.5	0.5	0.5
Utilities Engineer	0.5	0.5	0.5
Training & Outreach Manager (Utilities)	0.5	0.5	0.5
Cross Connection Control Specialist (PT)	0.25	0.25	0.25
Total Water Administration	4.75	4.75	4.75

Positions are split 50% w/ Wastewater Administration

WASTEWATER ADMINISTRATION

Providing administration support to the City Management, Wastewater operations and transparency to the wastewater customers.

Mission/Major Functions:

Wastewater Administration plays a pivotal role in providing essential administrative support to City Management. Our mission is to enhance transparency for wastewater customers while ensuring strict compliance with local, state, and federal regulations governing public wastewater operations. We oversee critical areas such as Utility Administration, Wastewater Collection, Wastewater Treatment, Industrial Pretreatment, and Wastewater System Design. By efficiently managing these functions, we contribute to the seamless operation of our wastewater services.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Service	517,904	614,867	602,820	652,000
Supplies & Materials	862	1,562	1,562	1,412
Operating Expenses	54,706	77,591	78,655	83,461
Maintenance	0	0	0	0
Travel, Training, Etc	2,073	7,050	7,050	13,050
Utilities & Fuel	334	413	413	413
Capital	24,247	0	0	0
Debt Service	0	0	0	0
Transfers Out	0	0	0	0
Total Expenditures	**600,125**	**701,483**	**690,500**	**750,336**

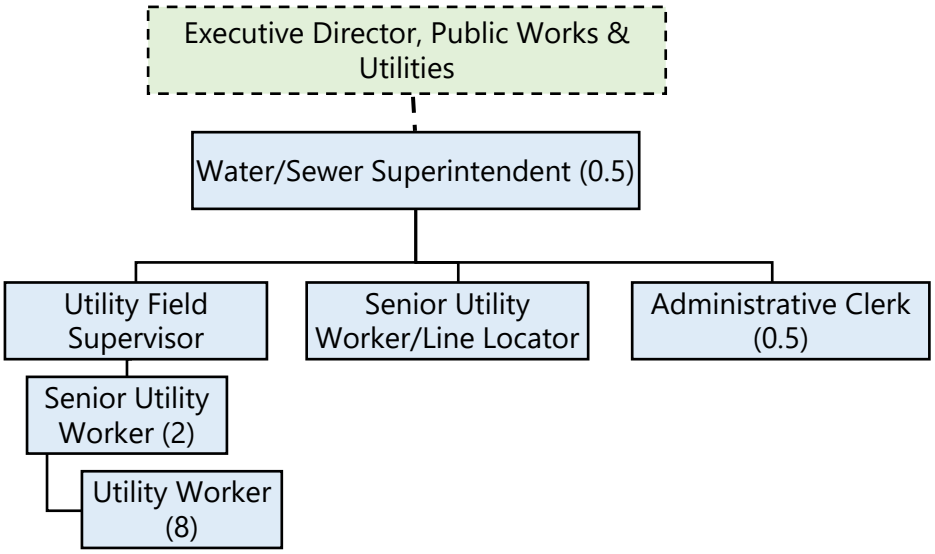
Goals/Measures:

Oversees the Collection and Treatment Departments, Industrial Pretreatment, and Wastewater System Design.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Miles/Linear Feet of Wastewater Infrastructure Added (Yr)	2.8	4.1	4.3
Miles/Linear Feet of Wastewater Infrastructure Maintained (Yr)	271.0	289.3	316.0
Number of Invoices Processed (Yr) *	355	419	98
Percentage of Invoices Posted Within 30 Days of Invoice Date *	81%	92%	96%

** Processing policy shift to streamline purchasing*

WASTEWATER COLLECTION



POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Water/Sewer Superintendent **	0.5	0.5	0.5
Wastewater Collection Field Supervisor	1.0	1.0	1.0
Senior Utility Worker	3.0	2.0	2.0
Utility Worker	7.0	8.0	8.0
Line Locator/Utility Worker	1.0	1.0	1.0
Administrative Clerk **	0.5	0.5	0.5
Total Wastewater Collection	**13.0**	**13.0**	**13.0**

** Positions are split with Water Distribution

WASTEWATER COLLECTION

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

Mission/Major Functions:

The Wastewater Collection department is responsible for the upkeep and management of vital infrastructure including sewer mains, service lines, manholes, and lift stations, crucial for transporting wastewater to the treatment plant. Engaged in the SSOIA program, they conduct proactive maintenance and monitoring of over 260 miles of the wastewater collection system and 8 sewer lift stations, ensuring the smooth and efficient operation of the network.

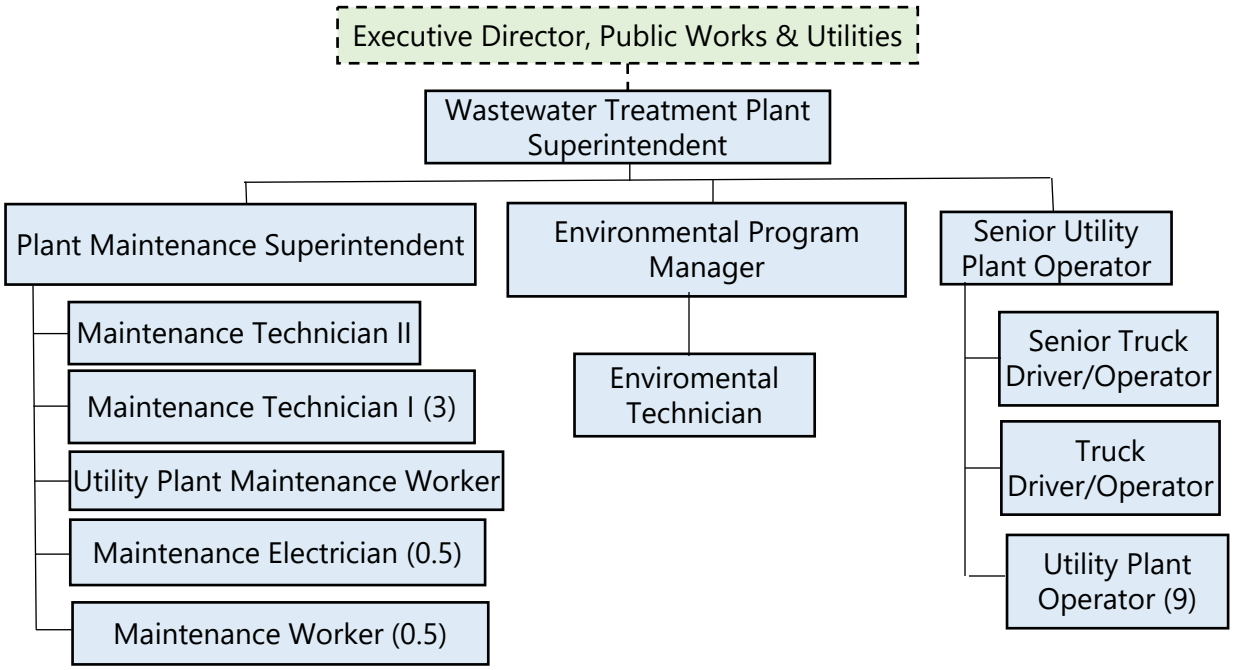
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Service	1,077,899	1,166,298	1,179,740	1,240,740
Supplies & Materials	42,485	49,223	50,579	53,173
Operating Expenses	175,721	221,260	235,208	242,236
Maintenance	279,963	829,315	817,648	650,610
Travel, Training, Etc	20,088	12,593	18,370	14,593
Utilities & Fuel	43,787	55,801	51,580	59,668
Capital	374,854	180,000	195,618	41,330
Debt Service	0	0	0	0
Transfers Out	103,000	0	0	0
Total Expenditures	**2,117,797**	**2,514,490**	**2,548,743**	**2,302,350**

Goals/Measures:

Provide a reliable well-maintained wastewater system to the citizens while adhering to all State and Federal regulations.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Miles of Gravity Wastewater Cleaning (Annually)	50	20	20
Number of Utility Line Locates (Annually)	8,822	10,000	10,000
Miles of Wastewater Line CCTV Inspected (Annually)	14	10	10
Number of Work Orders Processed (Annually)	377	305	380

WASTEWATER TREATMENT



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Wastewater Treatment Plant Superintendent	1.0	1.0	1.0
Plant Maintenance Superintendent	1.0	1.0	1.0
Senior Utility Plant Operator	1.0	1.0	1.0
Environmental Program Manager	1.0	1.0	1.0
Maintenance Electrician *	0.5	0.5	0.5
Senior Truck Driver/Operator	1.0	1.0	1.0
Truck Driver/Operator	1.0	1.0	1.0
Utility Plant Operator	9.0	9.0	9.0
Environmental Technician	1.0	1.0	1.0
Maintenance Technician II	1.0	1.0	1.0
Maintenance Technician I	3.0	3.0	3.0
Utility Plant Maintenance Worker	1.0	1.0	1.0
Maintenance Worker *	0.5	0.5	0.5
Total Wastewater Treatment	22.0	22.0	22.0

* Position is split 50% with Water Production

WASTEWATER TREATMENT

Mission/Major Functions:

Wastewater Treatment plays a crucial role in treating residential, commercial, and pre-treated industrial wastewater. Our primary objectives are to meet plant discharge permits and safeguard the water quality of Waxahachie Creek, as mandated by the Texas Commission on Environmental Quality. We strive to ensure that our treatment processes are efficient, environmentally responsible, and aligned with regulatory standards.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Service	1,549,805	1,861,876	1,938,010	2,261,290
Supplies & Materials	243,635	258,864	265,307	308,214
Operating Expenses	323,247	325,365	517,794	372,932
Maintenance	428,333	346,223	676,645	1,078,018
Travel, Training, Etc	12,974	15,925	16,945	27,375
Utilities & Fuel	638,571	628,980	604,459	698,462
Capital	202,507	245,000	153,500	433,000
Debt Service	0	0	0	0
Transfers Out	0	0	0	0
Total Expenditures	**3,399,072**	**3,682,233**	**4,172,660**	**5,179,291**

Goals/Measures:

Maintain the treatment capacity which is 8.0 million gallons per day (MGD) annual average, with a 32 MGD peak capacity.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Annual Average Permitted Treatment Capacity (MGD)	8	8	8

WASTEWATER FUND – NON DEPARTMENTAL

Non departmental accounts record expenditures that are not associated with a specific department.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

Mission/Major Functions:

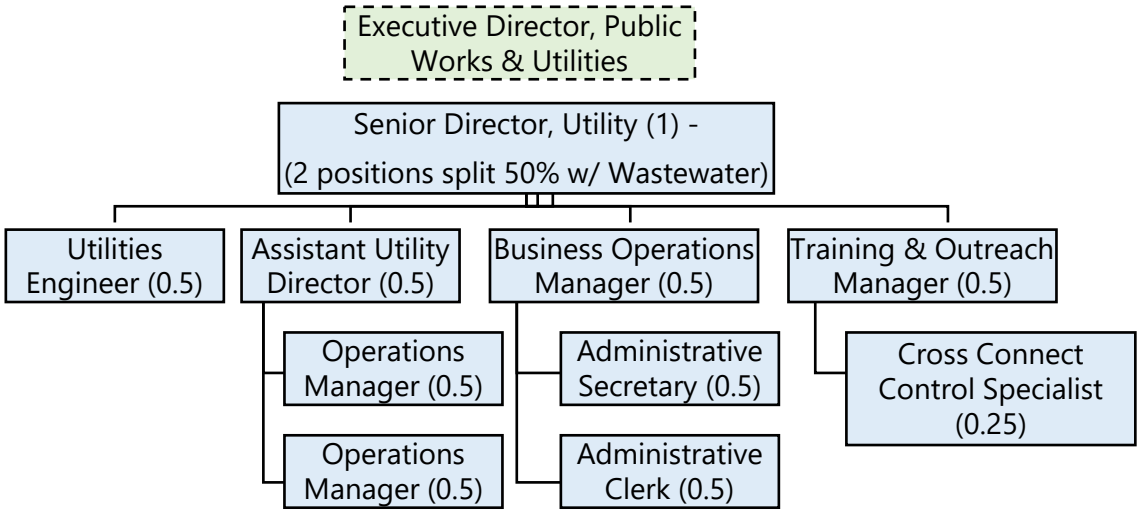
Funds are allocated payments to debt service, payment of bonds and interest, transfer to General Fund for support services, franchise fees and miscellaneous expenses.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Service	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	0	0	0	0
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	3,926,133	4,537,502	4,548,011	5,070,137
Total Expenditures	**3,926,133**	**4,537,502**	**4,548,011**	**5,070,137**

Goals/Measures:

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
No measures are assigned to this department			

WATER ADMINISTRATION



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Senior Director, Utility (2)	0.5	0.5	0.5
Assistant Utility Director	0.5	0.5	0.5
Business Operations Manager	0.5	0.5	0.5
Operations Manager (2)	1.0	1.0	1.0
Administrative Secretary	0.5	0.5	0.5
Administrative Clerk	0.5	0.5	0.5
Utilities Engineer	0.5	0.5	0.5
Training & Outreach Manager (Utilities)	0.5	0.5	0.5
Cross Connection Control Specialist (PT)	0.25	0.25	0.25
Total Water Administration	4.75	4.75	4.75

Positions are split 50% w/ Wastewater Administration

WATER ADMINISTRATION

Provide utility administration support to the City Management and transparency to the water customers.

Mission/Major Functions:

Water Administration is committed to delivering exceptional utility administration support to City Management, fostering transparency and trust among our water customers. Our responsibility extends to the coordination and oversight of various utility departments, including Water Treatment and Production, Water Distribution, Water System Design, and the collaborative Robert W. Sokoll Joint Venture Water Treatment Plant. We are dedicated to ensuring full compliance with all local, state, and federal regulations, thereby upholding the highest standards of water utility service.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Service	527,758	614,897	602,820	652,000
Supplies & Materials	3,657	5,143	5,318	6,368
Operating Expenses	111,351	149,872	179,294	88,274
Maintenance	0	0	0	0
Travel, Training, Etc	9,135	18,909	21,339	30,649
Utilities & Fuel	5,555	7,444	5,200	5,247
Capital	24,247	0	0	0
Debt Service	0	0	0	0
Contribution to Sokoll	0	0	0	0
Transfers Out	0	0	0	0
Total Expenditures	**681,703**	**796,265**	**813,971**	**782,538**

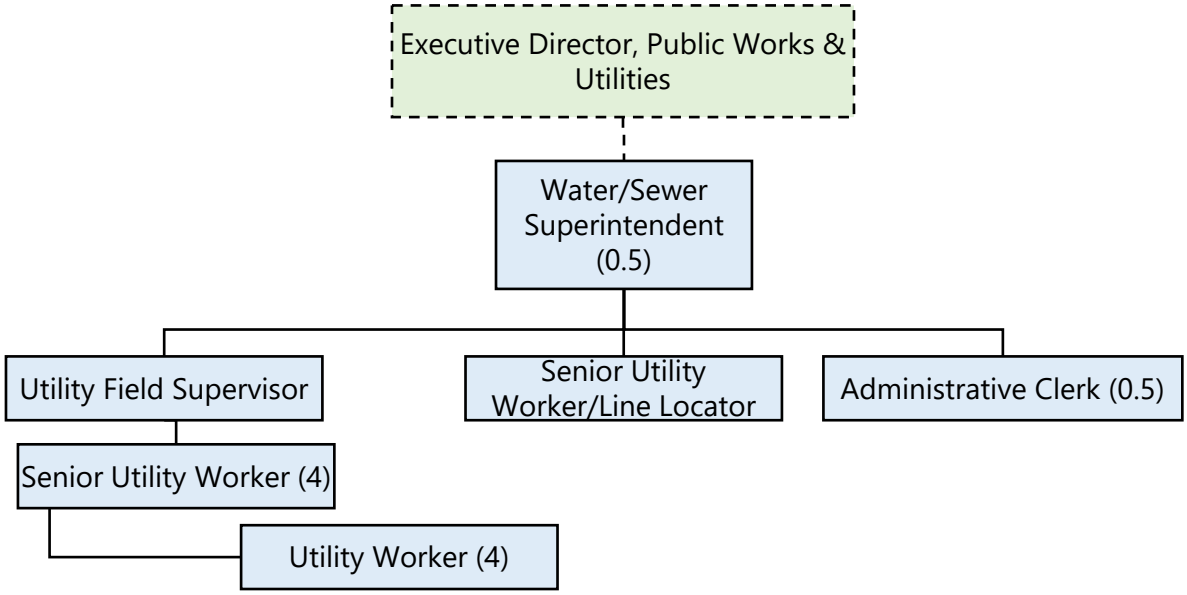
Goals/Measures:

Administrate the Water Utility activities to assist and ensure the safe delivery of water to utility customers.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Miles of Water Infrastructure Added (Annually)	7.5	8.0	7.0
Miles of Water Infrastructure Maintained (Annually)	331	333	340
Number of Invoices Processed (Annually) *	895	425	175
Percentage of Invoices Posted Within 30 Days of Invoice Date *	96%	96%	98%

**Processing policy shift to streamline purchasing*

WATER DISTRIBUTION



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Water/Sewer Superintendent *	0.5	0.5	0.5
Utility Field Supervisor	1.0	1.0	1.0
Senior Utility Worker	3.0	4.0	4.0
Senior Utility Worker Line Locator	1.0	1.0	1.0
Utility Worker	2.0	2.0	4.0
Administrative Clerk *	0.5	0.5	0.5
Total Water Distribution	8.0	9.0	11.0

* Positions split with Wastewater Collection

WATER DISTRIBUTION

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

Mission/Major Functions: Water Distribution is responsible for maintaining the City's drinking water quality after treatment. Distribution oversee operations and maintenance for various components, including water lines, valves, fire hydrants, and storage tanks. Preventing water contamination, repairing leaks, and expanding/upgrading the distribution system are part of their daily responsibilities. The department manages over 316 miles of the public water system.

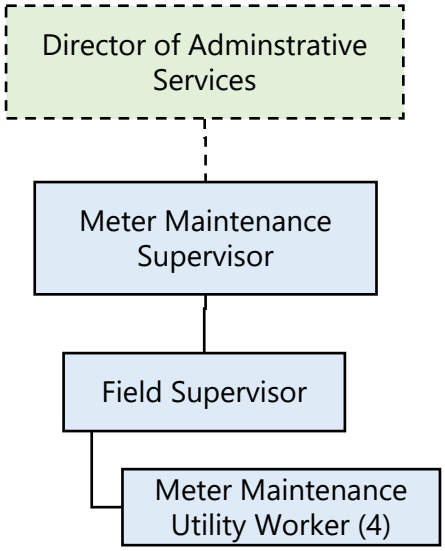
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Service	726,455	842,715	901,040	1,091,245
Supplies & Materials	42,122	34,815	45,225	52,115
Operating Expenses	77,866	82,817	92,940	180,645
Maintenance	239,103	335,445	353,665	340,260
Travel, Training, Etc	11,531	18,760	20,002	30,360
Utilities & Fuel	36,935	46,525	45,174	50,374
Capital	229,622	266,000	251,950	160,000
Debt Service	0	0	0	0
Contribution to Sokoll	0	0	0	0
Transfers Out	694,500	0	0	0
Total Expenditures	**2,058,135**	**1,627,077**	**1,709,996**	**1,904,999**

Goals/Measures:

The department maintains over 300 miles of public water system and supervises cross-connection and backflow programs.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Number of Local Utility Site Investigations (Annually)	52	52	40
Annual Water Flushing (MGD)	11.915	18.198	24.203
Work Orders	181	206	230

WATER METERS



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Meter Maintenance Supervisor	1.0	1.0	1.0
Field Supervisor	1.0	1.0	1.0
Meter Maintenance Utility Worker	4.0	4.0	4.0
Total Meters	6.0	6.0	6.0

WATER METERS

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

Mission/Major Functions:
In conjunction with Utility Billing department, help alleviate abnormally high bills resulting from leaks or a malfunctioning meter.

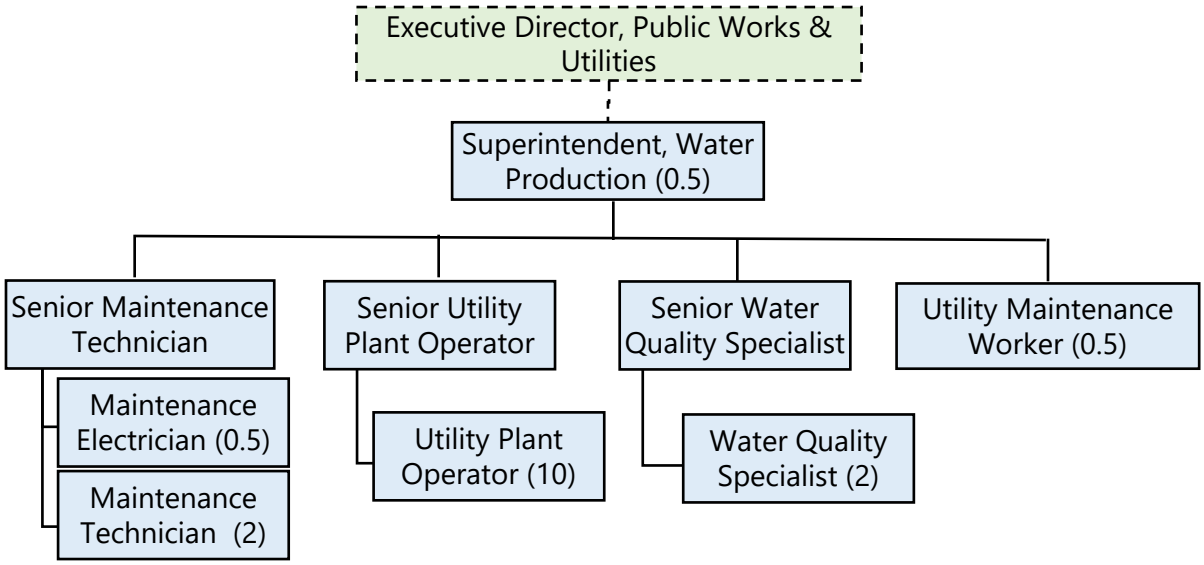
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Service	648,246	611,755	586,380	626,020
Supplies & Materials	14,327	14,389	15,014	24,289
Operating Expenses	51,587	51,288	52,796	54,482
Maintenance	568,863	803,120	603,120	602,000
Travel, Training, Etc	1,061	3,900	4,500	3,900
Utilities & Fuel	19,349	23,834	22,813	26,213
Capital	0	0	0	0
Debt Service	0	0	0	0
Contribution to Sokoll	0	0	0	0
Transfers Out	0	0	0	0
Total Expenditures	**1,303,432**	**1,508,286**	**1,284,623**	**1,336,904**

Goals/Measures:
Help reporting of consumer water usage by the accurate reading and reporting of the water meters used to deliver water to utility customers.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Avg # of meters read *	1800	600	400
Avg # of readings per person *	360	120	120
Total requested service orders:			
Correction from prior reading (due to mis-read)	10	5	5
Customer requested re-read *	950	600	500
Re-read requested by Utility Billing *	950	600	500
Avg response time per service order (mins)	30	30	30
Meter reading accuracy (total reads/mis-reads)	99.0%	99.0 %	99.0%

** Meters change over to auto-read from manual read (FY2023)*

WATER PRODUCTION



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Superintendent, Water Production *	0.5	0.5	0.5
Senior Maintenance Technician	1.0	1.0	1.0
Maintenance Technician	2.0	2.0	2.0
Senior Utility Plant Operator	1.0	1.0	1.0
Utility Plant Operator	9.0	10.0	10.0
Senior Water Quality Specialist	1.0	1.0	1.0
Water Quality Specialist	1.0	1.0	2.0
Maintenance Electrician **	0.0	0.5	0.5
Utility Maintenance Worker **	0.5	0.5	0.5
Total Water Production	16.0	17.5	18.5

* Position is 50/50 with Sokoll Water Treatment Plant

** Position is 50/50 with Wastewater Treatment

WATER PRODUCTION

Provides water quality through optimized surface water treatment and production.

Mission/Major Functions:

Water Production is responsible for delivering excellent water quality through optimized surface water treatment and production at the Howard Road Water Treatment Plant. Functions include operations, equipment maintenance, laboratory analysis, and continuous water quality monitoring in both the water treatment plant and distribution system. Water is sourced from Lake Waxahachie and Lake Bardwell through four large diameter lines, and its quality is meticulously monitored to adhere to stringent state and federal standards.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Service	1,394,105	1,658,869	1,559,290	1,871,504
Supplies & Materials	1,339,358	1,487,455	1,497,195	1,668,223
Operating Expenses	1,257,852	1,639,488	1,651,826	3,147,918
Maintenance	365,754	433,134	476,851	700,330
Travel, Training, Etc	18,351	21,150	21,558	24,950
Utilities & Fuel	710,219	777,341	726,502	885,790
Capital	45,415	113,000	129,682	130,988
Debt Service	0	0	0	0
Contribution to Sokoll	0	0	0	0
Transfers Out	218,610	957,500	957,500	0
Total Expenditures	**5,349,664**	**7,087,937**	**7,020,404**	**8,429,703**

Goals/Measures:

Maintaining the quality of the water supplied to the utility customer through supervision of the water delivery system.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Water Quality Complaints Received (Annually)	15	62	42
Water Quality Complaints Resolved (Annually)	14	62	42
Howard Road Water: Total Raw Water Pumped (MGD)	8,096	7.504	9,336
Howard Road Water: Total Treated / Produced Water (MGD)	8.070	7.469	9.306

WATER FUND – NON DEPARTMENTAL

Non departmental accounts record expenditures that are not associated with a specific department.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

Mission/Major Functions:

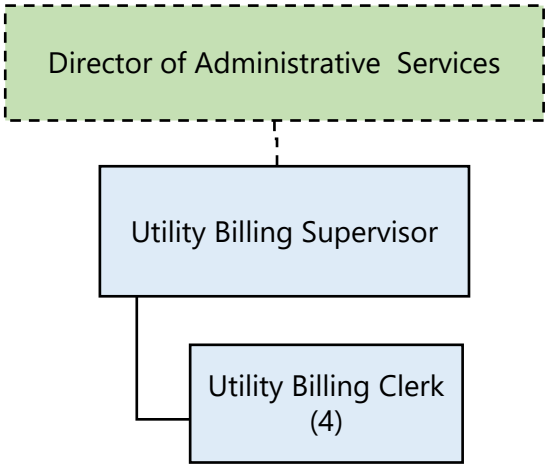
Funds are allocated payments to debt service, payment of bonds and interest, contributions to Sokoll Joint Venture (operations and capital), contracted water resources.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Service	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	521,060	457,112	507,028	828,132
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	3,206,817	4,476,301	4,496,902	4,605,573
Contribution to Sokoll	1,454,749	1,787,530	2,701,156	1,559,875
Total Expenditures	**5,182,626**	**6,720,943**	**7,705,086**	**6,993,580**

Goals/Measures:

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
No measures are assigned to this department			

WASTEWATER/WATER UTILITY BILLING



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Utility Billing Supervisor	1.0	1.0	1.0
Utility Billing Clerk	4.0	4.0	4.0
Total Utility Billing *	5.0	5.0	5.0

* Funded by Wastewater & Water Funds

WASTEWATER/WATER UTILITY BILLING

Manages monthly billings for water, sewer, and garbage collection services. All expenditures are funded from Wastewater and Water Funds.

Mission/Major Functions:

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

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	330,782	352,960	352,160	379,366
Supplies & Materials	5,711	5,710	6,460	5,710
Operating Expenses	741,627	834,845	1,086,309	1,008,882
Maintenance	0	0	0	0
Travel, Training, Memb, Lic & Publications	0	2,800	1,800	2,950
Utilities & Fuel	1,220	1,476	1,183	1,197
Capital	0	0	0	0
Transfers	0	0	0	0
Contribution to Sokoll Joint Venture	0	0	0	0
Total Expenditures	**1,079,340**	**1,197,791**	**1,447,912**	**1,398,105**

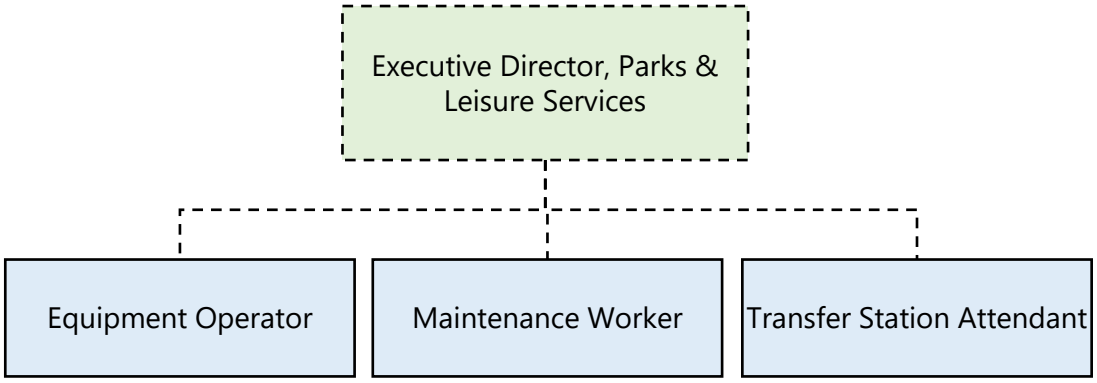
Goals/Measures:

Provide exceptional customer service for all utility customers by processing payments and providing information regarding the utilities provided through the City.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
# of commercial accounts	1,184	1,187	1,190
# of residential accounts	14,362	14,656	14,956
# of customer accounts receiving e-bills *	7,704	8,215	8,759
# of customers paying through direct bank account draft *	969	1,005	1,043
# of disconnects per year for non-payment *	1,159	2,559	2,000

** data collection & reporting change in FY2023*

CONVENIENCE STATION



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Equipment Operator	1.0	1.0	1.0
Maintenance Worker	1.0	1.0	1.0
Transfer Station Attendant	1.0	1.0	1.0
Total Convenience Station	3.0	3.0	3.0

CONVENIENCE STATION

The Convenience Station provides the City's residents a location to dispose of solid waste that cannot be collected by the curbside or alley service.

Mission/Major Functions:

Services provided include 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. Mulch is available to residents.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	197,053	224,351	225,790	238,850
Supplies & Materials	4,345	7,350	7,350	27,350
Operating Expenses	61,291	102,465	98,032	100,935
Maintenance	6,214	12,020	11,700	11,700
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	138,288	111,875	131,643	153,654
Capital	0	58,485	58,485	0
Debt Service	0	0	0	0
Total Expenditures	**407,191**	**516,546**	**533,000**	**532,489**

Goals/Measures:

Provide excellent customer service to citizens in handling and disposal at the station.

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
Total number of customers served	16,075	18,250	18,500
Total cubic yards of general refuse & construction waste	13,000	13,800	14,000
Total cubic yards of non-resident yard waste	10,500	5,000	10,500
Total cubic yards of resident yard waste	22,000	24,000	24,500

CONTRACTED REFUSE SERVICE

Waste Connections provides solid waste collection twice per week and recycling one time per week for residential customers.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

Mission/Major Functions:

This department expenses tipping fees and a recycling program as the major expenses.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	20,857	72,644	77,000	72,000
Maintenance	0	0	0	0
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	1,104,555	1,180,633	1,180,633	1,353,800
Capital	0	0	0	0
Debt Service	0	0	0	0
Total Expenditures	**1,125,412**	**1,253,277**	**1,257,633**	**1,425,800**

Goals/Measures:

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
No measures are assigned to this department			

REFUSE FUND – NON DEPARTMENTAL

Non departmental accounts record expenditures that are not associated with a specific department.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

Mission/Major Functions:

Funds are allocated payment to General Fund for services and activities.

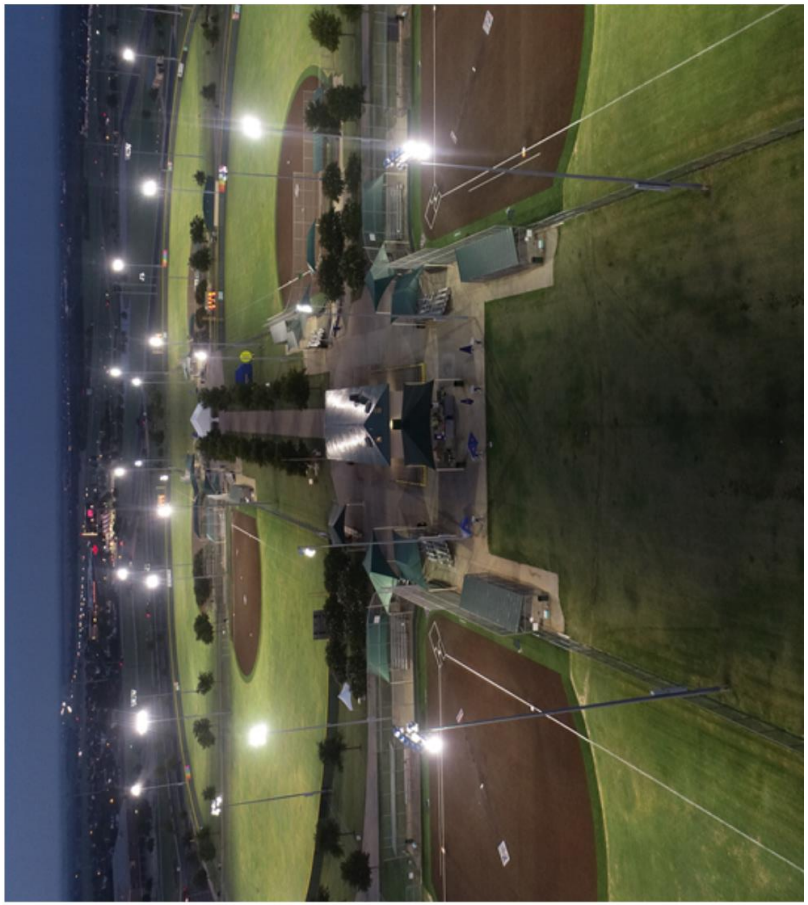
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Service	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	0	0	0	0
Maintenance	0	0	0	0
Travel, Training, Etc.	0	0	0	0
Utilities & Fuel	0	0	0	0
Capital	0	0	0	0
Debt Service	330	0	0	0
Transfers	318,170	305,533	305,500	303,500
Total Expenditures	**318,500**	**305,533**	**305,500**	**303,500**

Goals/Measures:

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
No measures are assigned to this department			

DEBT SERVICE FUNDS





Debt Service Funds Description

General Debt Service Fund

The General Debt Service Fund (associated primarily with General Fund activities) account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Bonds are issued and backed by the full faith and credit of the City and are payable chiefly from ad valorem taxes.

Waxahachie Community Development Corporation Debit Service Fund

The WCDC Debt Service Fund accounts 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.

GENERAL DEBT SERVICE FUND

The General Debt Service Fund accounts for the payment of property tax supported long-term debt principal and interest for major City wide infrastructure projects including streets, parks, fire equipment and facilities.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

Mission/Major Functions:

Appropriations in this fund are allocated payment of principal and interest for Property tax supported debt and other related expenses.

DESCRIPTION	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Paying Agent Fees	4,426	4,241	5,000	5,146
Bond Issuance Costs	7,500	0	250	250
Interest Expense	3,171,025	3,764,829	3,624,485	4,738,222
Imputed - TCDP 720042 Infrastructure	5	0	0	0
Principal on Bonds	5,350,851	7,587,464	7,347,464	11,125,135
Debt Service Pmt - Principal	316,614	326,429	326,429	326,429
Debt Service Pmt - Interest	52,214	42,400	42,400	42,399
TCDP 720042 Infrastructure Pmt	2,031	0	0	0
Payment to Escrow Agent	2,370,000	3,230,000	2,960,550	0
Miscellaneous Expense	9,635	9,635	9,570	9,635
Total Expenditures	11,284,301	14,964,998	14,316,148	16,247,216

Goals/Measures:

OPERATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET

No measures are assigned to this department

TOC

WAXAHACHIE COMMUNITY DEVELOPMENT CORPORATION - DEBT SERVICE FUND

The Waxahachie Community Development Corporation Debt Service Fund accounts for the payment of sales tax supported long-term debt principal and interest for the Sports Complex, Waxahachie Civic Center, Railyard Park and Little Creek Trail.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Note: No authorized City FTEs are budgeted for this department			

Mission/Major Functions:

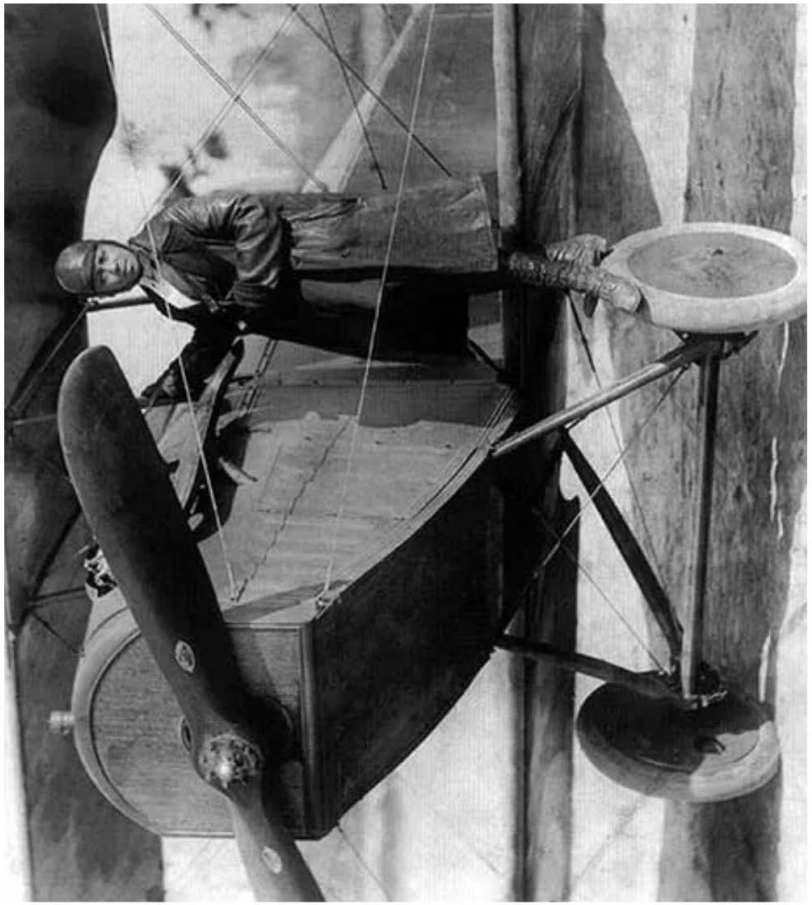
Appropriated in this fund are allocated to the payment of principal and interest for sales tax supported debt and other related expenses.

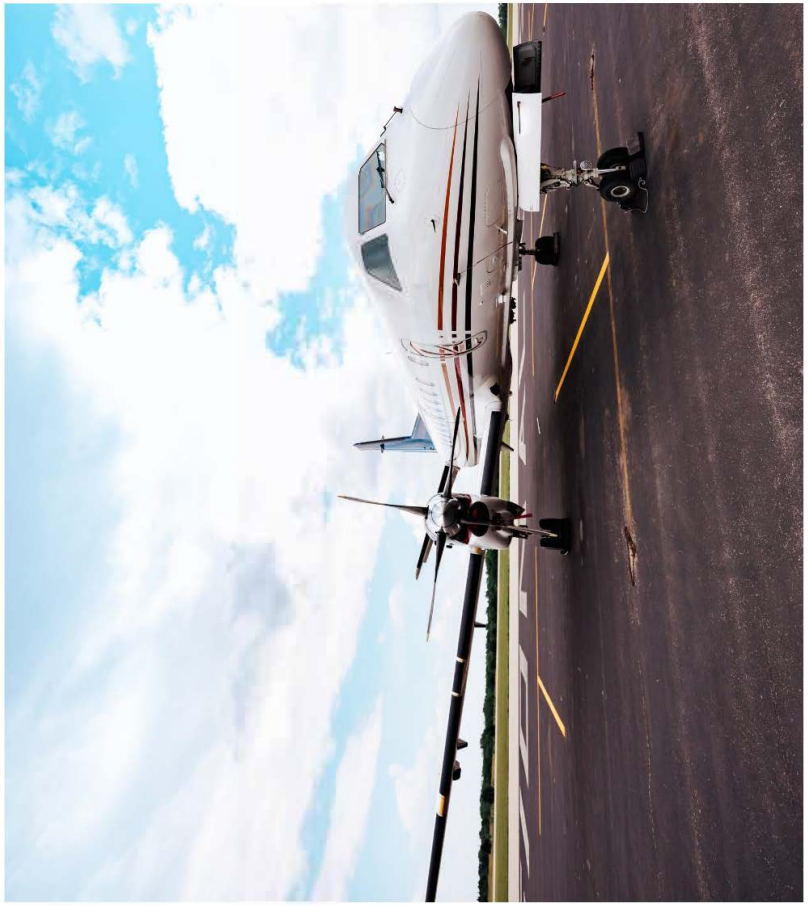
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Principal on Bonds	1,070,321	1,109,708	1,109,708	1,146,128
Paying Agent Fees	1,024	1,025	1,130	1,025
Interest Expense	666,745	629,330	629,330	590,443
Miscellaneous Expense	243	250	250	250
Total Expenditures	**1,738,333**	**1,740,313**	**1,740,418**	**1,737,846**

Goals/Measures:

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
No measures are assigned to this department			

JOINT VENTURE FUNDS





Joint Venture Funds Description

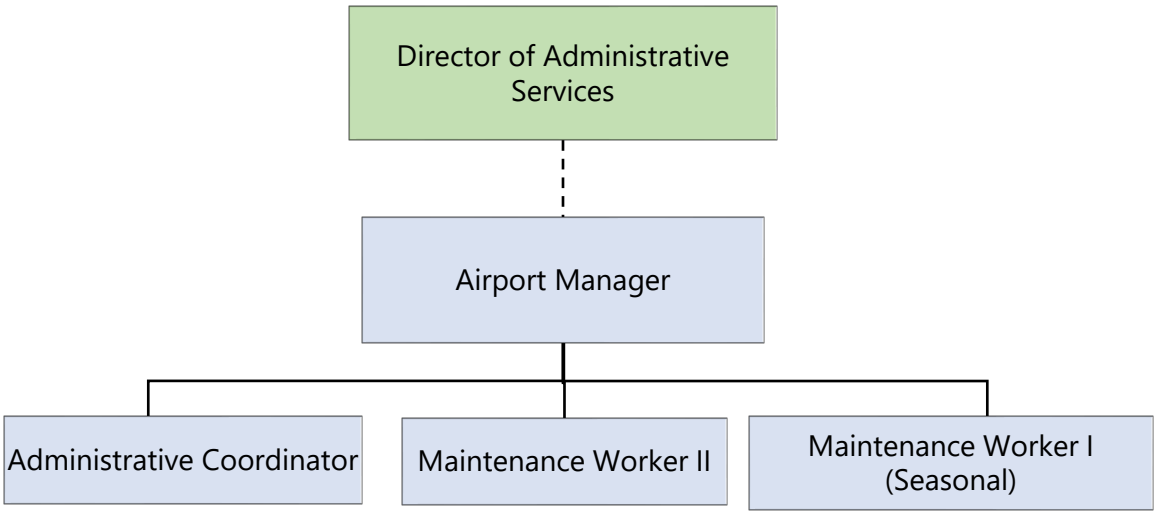
Mid-Way Airport Fund

Mid-Way Regional Airport was 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. This fund is self-supporting as of FY2022. The Airport is governed by a board of directors. Representatives are appointed from by City Councils to oversee the various aeronautical activities and the management of the on-site airport facilities.

Sokoll Joint Venture Fund

The Sokoll Joint Venture Fund includes the operating and maintenance costs of the Robert W. Sokoll Water Treatment Plant. The treatment plant is jointly owned by the City of Waxahachie and Rockett Water Utility and wholesales treated water to both entities. In addition to operation and maintenance expenses, the fund also supports debt service obligations used to construct the treatment plant.

MID-WAY REGIONAL AIRPORT



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Airport Manager	1.0	1.0	1.0
Administrative Coordinator	1.0	1.0	1.0
Maintenance Worker II	1.0	1.0	1.0
Maintenance Worker I (Seasonal)	0.5	0.5	0.5
Total Mid-Way Regional Airport Fund	3.5	3.5	3.5

MID-WAY REGIONAL AIRPORT

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. A board of directors to oversee the various aeronautical activities as well as the management of the on-site airport facilities and both Cities appoint the members. As of FY2022, Airport operations are fully self-funded and will not have a contribution from either City.

Mission/Major Functions:

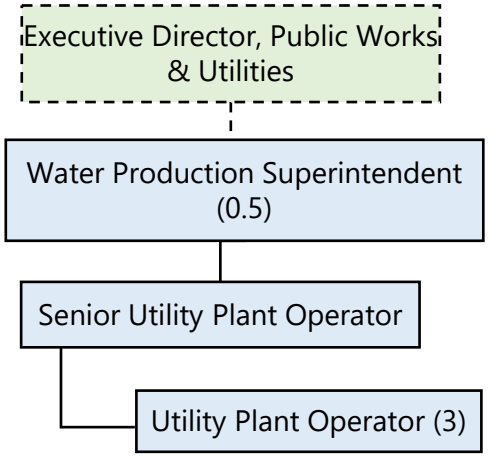
Routine maintenance and upkeep of the two Waxahachie-owned corporate hangars, General supervision of the airport operations in conjunction with the third-party vendor onsite, And the request of and administration of FAA & State of Texas Aviation grants dealing with the operation of the airport complex.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Services	340,757	357,289	355,370	377,558
Supplies & Materials	6,529	46,995	46,995	8,000
Operating Expenses	60,334	115,934	269,828	70,639
Maintenance	112,037	105,741	125,055	193,930
Travel, Training, Etc.	3,677	5,220	4,690	6,020
Utilities & Fuel	34,113	37,331	28,165	36,503
Capital	20,175	76,639	252,504	273,467
Debt Service	218	0	0	0
Total Expenditures	**577,840**	**745,149**	**1,082,607**	**966,117**

Goals/Measures:

Promote the airport operations through excellent customer service, promotional activities and adherence to State/Federal operation policy/procedures/rules.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
# of monthly inspections	24	24	24
Annual Operations Count (take offs and landings)	59,345	69,800	80,000
Fuel flowage/gallons sold each year by vendor	163,617	165,400	170,000
% of hangar occupancy by aircraft	100	100	100
Aircraft based at facility	98	100	102



Position	FY 2023 Budget FTE	FY 2024 Budget FTE	FY 2025 Budget FTE
Superintendent, Water Production *	0.5	0.5	0.5
Senior Utility Plant Operator	1.0	1.0	1.0
Utility Plant Operator	3.0	3.0	3.0
Total RW Sokoll Water Treatment Plant	4.5	4.5	4.5

* Position is 50/50 with Water Production

SOKOLL JOINT VENTURE FUND – OPERATIONS

The Sokoll Water Treatment Plant, co-owned by the City of Waxahachie and Rockett SUD, is dedicated to delivering a reliable and sustainable supply of drinking water. Utilizing advanced membrane filtration technology and on-site chlorine generation for disinfection, we ensure the safety of the water we provide. With the capability to treat up to 20 million gallons of water daily, our comprehensive services encompass operational management, meticulous equipment maintenance, thorough laboratory analysis, and continuous water quality monitoring to maintain the highest standards of water purity.

Mission/Major Functions: The plant is monitored remotely during normal operations. Staff duties include operations & equipment maintenance, laboratory analysis and water quality monitoring.

EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Service	415,131	457,182	444,810	504,270
Supplies & Materials	473,211	940,541	943,075	1,155,939
Operating Expenses	122,999	123,275	128,479	523,131
Maintenance	339,991	322,970	331,255	383,170
Travel, Training, Etc	6,382	7,860	7,860	10,560
Utilities & Fuel	474,008	487,084	519,732	511,511
Capital	397,244	693,000	2,538,678	204,500
Total Expenditures	**2,228,966**	**3,031,912**	**4,913,889**	**3,293,081**

Goals/Measures:

This plant is rated at 20.0 million gallons per day treatment capacity.

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 TARGET
Annual Treated Water Produced for City Customers (MGD)	0.83	0.91	1.25
Annual Raw Water Purchased from TRWD (MGD)	5.16	5.17	4.37

SOKOLL JOINT VENTURE FUND – NON DEPARTMENTAL

Non departmental accounts record expenditures that are not associated with a specific department.

POSITION	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET

Note: No authorized City FTEs are budgeted for this department

Mission/Major Functions:

Funds are allocated payments for bond principal and interest and transfer to General, Wastewater and Water Funds.

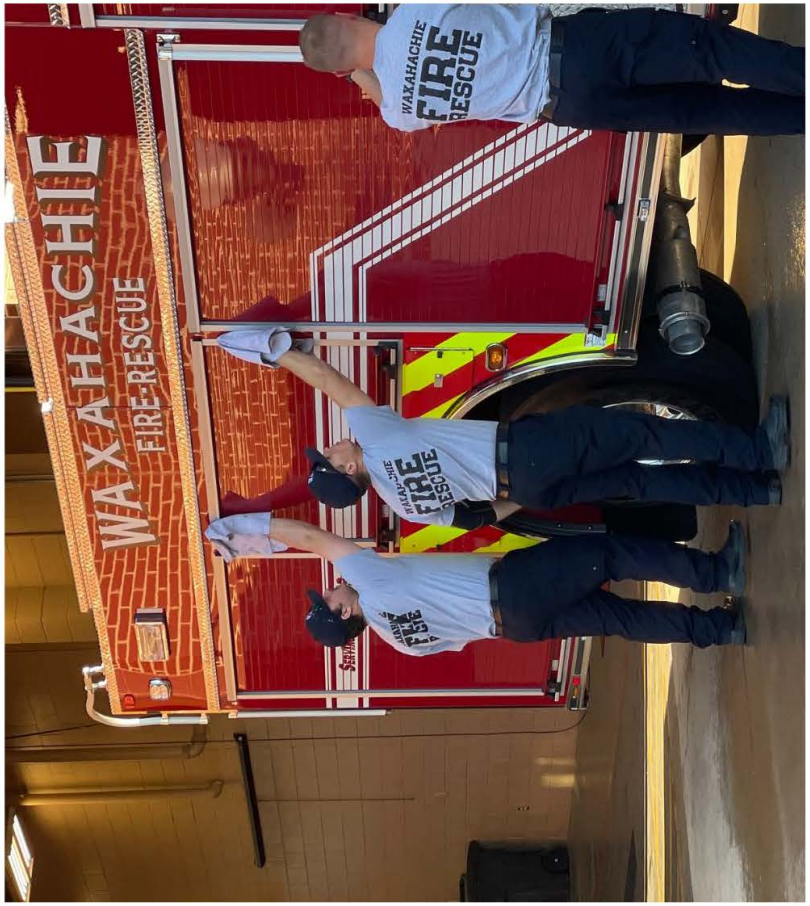
EXPENDITURES BY CATEGORY	ACTUAL FY2023	ORIGINAL BUDGET FY2024	REVISED / YE ESTIMATE FY2024	BUDGET FY2025
Personnel Service	0	0	0	0
Supplies & Materials	0	0	0	0
Operating Expenses	0	0	0	0
Maintenance	0	0	0	0
Travel, Training, Etc	0	0	0	0
Utilities & Fuel	0	0	0	0
Capital	0	0	0	0
Debt Service	2,445,698	2,752,060	2,788,135	2,742,560
Transfers	0	0	0	0
Total Expenditures	**2,445,698**	**2,752,060**	**2,788,135**	**2,742,560**

Goals/Measures:

OPERTATIONAL MEASURES	FY2023 ACTUALS	FY2024 ESTIMATE	FY2025 TARGET
No measures are assigned to this department			

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 Management 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 2025 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 2025 Budget includes changes to various budget items as a result of the completion or anticipated completion of the following projects:

- The capital budget includes $10.8 million in street improvement projects. Of that amount, $9.5 million is for a new road alignment that will provide enhanced access to the new Waxahachie High School, scheduled to come online in the Fall of 2027. With this new road construction and rehab projects, the general fund budget includes $500,000 in additional maintenance to keep up with inflationary cost increases as well as the growing street inventory.

- With the anticipated completion of the City Hall Renovation project, the FY 2025 Budget includes $375,000 for IT Equipment and Services to replace all existing access network switches and other accessories. Additionally, this includes procurement and installation of the Audio/Visual and voting system for the new City Council Chambers.

- The FY 2025 Budget includes a business operations coordinator in the fire department to assist with the expansion of the department. A recently completed fourth fire station and two new engines has necessitated the position to help coordinate the logistics of additional personnel, equipment, and an additional fire station.

- The FY 2025 Budget includes $1.5 million in initial funding for the development of a regional trail connecting the City of Waxahachie and City of Midlothian. The five-year operating plan contemplates the addition of parks personnel to help accommodate the City's growing park acreage, including these additional miles of trail.

Five-Year Capital Improvement Program (CIP)

The total Capital Improvement Program Budget for FY 2025 is $44,025,000. The following pages provide an overview of the CIP by project category and funding source. They also provide a list of all projects and funding allocations. Each project is listed with its accompanying funding sources. In some cases, funding sources will change as budgets are amended, as projects are completed, and as new projects are created.

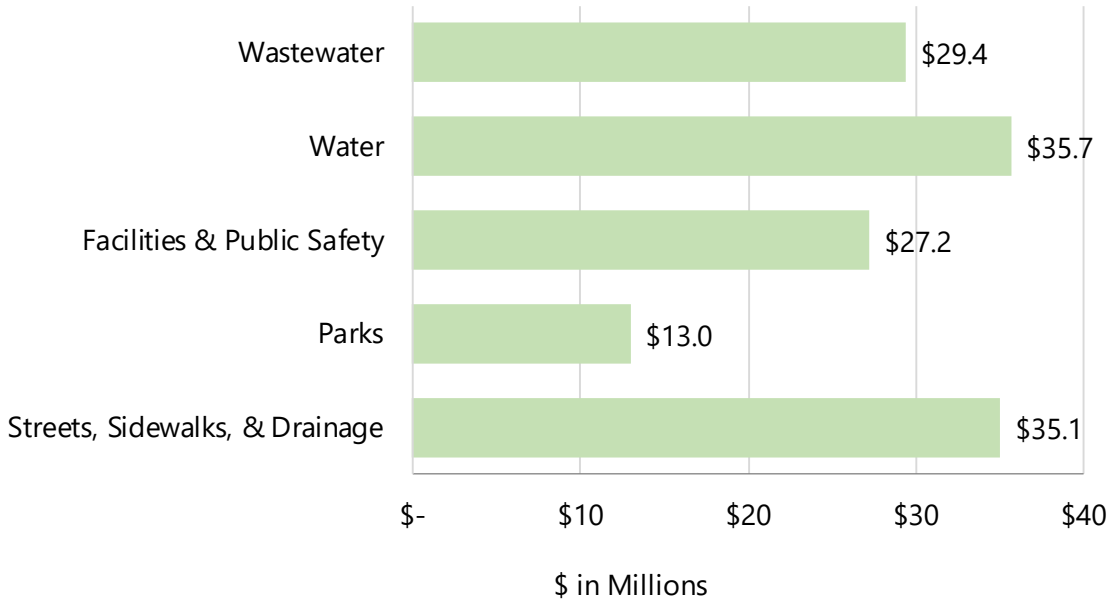
It is important to note that FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2025, the funding for the project has been identified and secured. However, for FY 2026 and beyond, the CIP only represents potential future plans and department-identified projects for future consideration, and will change annually as priorities change, and staff reviews project needs and funding availability. Funding sources and amounts for the listed future projects (FY 2026-29) will be determined on an annual basis and may change as projects get closer to consideration for approval. Each year, those projects slated for the upcoming budget will go through a rigorous review process to ensure that the project is still a priority and that the funding mechanism is identified.

The CIP represents active and ongoing projects, as well as budgeted and potential future projects. Because of this, many of the projects listed have prior year funding. These amounts represent funding from prior-year appropriations.

Additionally, the project costs listed in the Five-Year CIP are represented in today's dollars. However, the City does incorporate estimated inflationary cost increases as part of the financial analysis and modeling of new projects, and its impact on the City's available operating funds and debt service capacity.

CAPITAL PROJECTS BY CATEGORY

CAPITAL PROJECTS BY CATEGORY

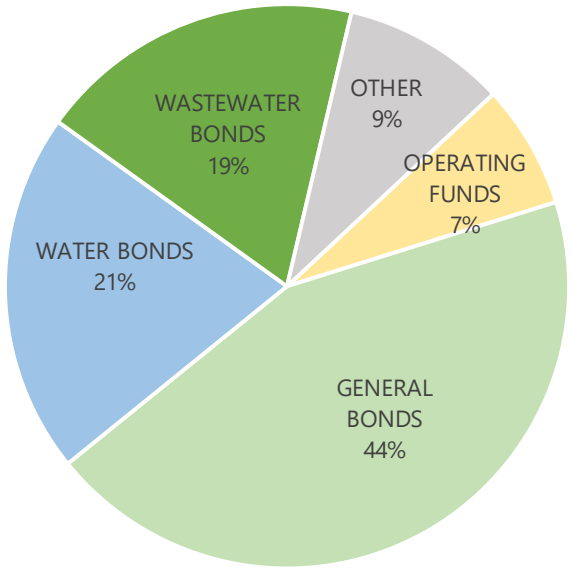


CATEGORY	PRIOR YEARS	FY 2025	Total
Streets, Sidewalks, & Drainage	24,250,236	10,800,000	35,050,236
Parks	8,480,000	4,500,000	12,980,000
Facilities & Public Safety	7,899,951	19,330,000	27,229,951
Water	33,688,159	1,995,000	35,683,159
Wastewater	21,994,620	7,400,000	29,394,620
	96,312,966	**44,025,000**	**140,337,966**

Note: Amounts from prior years represent appropriated funding for active projects currently under design or construction.

CAPITAL PROJECT BY FUNDING SOURCE

CAPITAL PROJECTS BY FUNDING SOURCE



FUNDING SOURCE	PRIOR YEARS	FY 2025	TOTAL
Water Bonds	27,112,607	1,995,000	29,107,607
Wastewater Bonds	18,934,907	7,400,000	26,334,907
Water Impact Fees	1,942,823	-	1,942,823
Wastewater Impact Fees	3,419,565	-	3,419,565
Water Fund	1,149,065	-	1,149,065
Wastewater Fund	103,000	-	103,000
Street Bonds	20,895,265	13,800,000	34,695,265
Park Bonds	7,730,000	6,000,000	13,730,000
Facility Bonds	-	13,330,000	13,330,000
Streets Capital Fund	380,658	-	380,658
General Fund	8,733,999	-	8,733,999
Park Dedication Fees	150,000	-	150,000
Roadway Impact Fees	2,140,265	-	2,140,265
WCDC Fund	-	-	-
Grant Funds	3,620,812	1,500,000	5,120,812
Totals	**96,312,966**	**44,025,000**	**140,337,966**

Note: Amounts from prior years represent appropriated funding for active projects currently under design or construction.

CAPITAL IMPROVEMENT PLAN - SUMMARY

STREETS, SIDEWALKS, & DRAINAGE

No.	Project Name	Prior Years	FY 2025	FY 2025-2029	Total
447	Broadhead Rd - April to City Limits	412,500	0	2,750,000	3,162,500
TBD	Brookside - I35E to US287 Bus	0	0	650,000	650,000
432	Charlotte Avenue Reconstruction	3,370,000	0	0	3,370,000
455	Chieftan Dr	1,025,000	0	0	1,025,000
TBD	Chiles	0	0	540,000	540,000
474	College Hills Addition Alleys	0	200,000	1,500,000	1,700,000
TBD	Corridor Program	0	0	325,000	325,000
379	Drainage Imps - S. College & BNSF Railroad	285,120	0	0	285,120
TBD	E. University Ph 2	0	0	3,700,000	3,700,000
473	East Ross & Kaufman	0	400,000	3,500,000	3,900,000
454	Farley St	810,265	0	3,350,000	4,160,265
TBD	Future Alleys	0	0	1,160,000	1,160,000
TBD	Gradall Excavator	0	0	415,000	415,000
392	Graham Street Improvements-MLK to Peters	606,706	0	0	606,706
392	Graham Street Improv-MLK to Peters	4,098,145	0	0	4,098,145
453	Grand Solon Scarification & Striping	961,000	0	0	961,000
TBD	Highland Blvd - Sycamore to Marvin with Drainage	0	0	3,900,000	3,900,000
TBD	Highland Blvd Detention - Marvin and Main	0	0	5,200,000	5,200,000
TBD	Highland Blvd Drainage - Main to Jefferson	0	0	3,100,000	3,100,000
456	Indian Hills Addition Alleys Ph 1	149,000	700,000	0	849,000
TBD	Indian Hills Addition Alleys Ph 2	0	0	1,160,000	1,160,000
TBD	Jackson - Main to E. Marvin	0	0	2,800,000	2,800,000
TBD	John Arden - Civic Center to E. University	0	0	400,000	400,000
TBD	Kaufman Ph 2	0	0	3,500,000	3,500,000
TBD	Main and Brookside Intersection imps	0	0	550,000	550,000
442	Northgate Dr Left Turn Lane	628,500	0	0	628,500
472	Old Italy Road Realignment	964,000	9,500,000	0	10,464,000

Note: FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2026-FY 2029, the CIP represents potential future plans and may change annually as staff reviews project needs and funding availability.

CAPITAL IMPROVEMENT PLAN - SUMMARY

STREETS, SIDEWALKS, & DRAINAGE

No.	Project Name	Prior Years	FY 2025	FY 2025-2029	Total
452	Pensacola Ave	360,000	0	2,700,000	3,060,000
433	Perry Avenue Reconstruction	3,200,000	0	0	3,200,000
TBD	Peters - Park School House to Getzedaner	0	0	2,700,000	2,700,000
457	Sagebrush	1,350,000	0	0	1,350,000
424	University Avenue Reconstruction	3,500,000	0	0	3,500,000
TBD	Virginia - Sycamore to College	0	0	2,830,000	2,830,000
425	Wilmington Avenue Reconstruction	2,530,000	0	0	2,530,000
	TOTAL - STREETS, SIDEWALKS, & DRAINAGE	**24,250,236**	**10,800,000**	**46,730,000**	**81,780,236**

PARKS

No.	Project Name	Prior Years	FY 2025	FY 2025-2029	Total
TBD	Bullard Heights Improvements	0	0	450,000	450,000
460	Creek Stabilization at Getzendaner Park	3,000,000	3,000,000	0	6,000,000
484	Downtown Park Improvements	2,000,000	0	0	2,000,000
TBD	Getzendaner Interior Loop Trail	0	0	260,000	260,000
TBD	Getzendaner Large Pavilion Replacement	0	0	250,000	250,000
TBD	Getzendaner Park Improvements (design)	0	0	250,000	250,000
TBD	Lions Park Improvements	0	0	9,100,000	9,100,000
TBD	MKT Trestle	0	0	1,100,000	1,100,000
458	Mustang Creek Trail Connection & Parking Imps	880,000	0	0	880,000
448	North Grove Park Playground & Restroom	2,000,000	0	0	2,000,000
TBD	Settler's Glen Parking & Trail	0	0	650,000	650,000
TBD	Skate Park	0	0	1,250,000	1,250,000
TBD	Spring Park Improvements	0	0	5,200,000	5,200,000
459	Waxahachie/Midlothian Regional Trail	600,000	1,500,000	3,000,000	5,100,000
	TOTAL - PARKS	**8,480,000**	**4,500,000**	**21,510,000**	**34,490,000**

Note: FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2026-FY 2029, the CIP represents potential future plans and may change annually as staff reviews project needs and funding availability.

CAPITAL IMPROVEMENT PLAN - SUMMARY

FACILITIES & PUBLIC SAFETY

No.	Project Name	Prior Years	FY 2025	FY 2025-2029	Total
429	City Hall Renovation	6,999,951	9,035,000	0	16,034,951
TBD	Emergency Operations Center	0	0	10,000,000	10,000,000
TBD	Fire Administration Building Replacement	0	0	4,500,000	4,500,000
TBD	Fire Station 1 Replacement	0	0	10,500,000	10,500,000
470	Fire Truck 1 Replacement	0	1,295,000	0	1,295,000
469	Fire Truck 3 Replacement	0	1,250,000	0	1,250,000
TBD	New Animal Shelter	0	0	15,910,000	15,910,000
431	Parks Maintenance Service Center	0	3,000,000	0	3,000,000
000	Police Dept Parking Lot Expansion	300,000	0	0	300,000
475	Police Firing Range	0	1,750,000	0	1,750,000
431	Streets Equipment Yard	600,000	3,000,000	0	3,600,000
	TOTAL - FACILITIES & PUBLIC SAFETY	**7,899,951**	**19,330,000**	**40,910,000**	**68,139,951**

Note: FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2026-FY 2029, the CIP represents potential future plans and may change annually as staff reviews project needs and funding availability.

CAPITAL IMPROVEMENT PLAN - SUMMARY

WATER

No.	Project Name	Prior Years	FY 2025	FY 2025-2029	Total
421	2021 Water & Sewer Rehab	1,207,121	0	0	1,207,121
436	2022 Water & Sewer Rehab	3,516,535	0	0	3,516,535
TBD	Aldridge St	0	0	375,000	375,000
TBD	Barger Dr.	0	0	635,000	635,000
TBD	BNSF Railroad 18" Water Line Ph 3	0	0	1,505,000	1,505,000
TBD	Brown St	0	0	1,150,000	1,150,000
422	Bryson Street Water Main Rehab	1,535,565	0	0	1,535,565
TBD	Burnett St	0	0	290,000	290,000
TBD	Cardinal Road Water Transmission Line	0	0	1,525,500	1,525,500
TBD	Center Street	0	0	185,000	185,000
441	Distribution Line-Lofland/Ovilla Rd. Loop Ph 2	6,172,575	0	0	6,172,575
TBD	Dunn Street	0	0	175,000	175,000
TBD	Farley St Improvements (Ross St to US 287)	0	0	2,033,040	2,033,040
TBD	Ferris Ave	0	0	520,000	520,000
TBD	Filter 5 Rehabilitation Project	0	0	300,000	300,000
440	FM 878 at 287 Bypass 16" Water Main	1,568,700	0	0	1,568,700
477	Grand Avenue Ground Storage Tank	0	150,000	0	150,000
TBD	Highland Ave	0	0	630,000	630,000
476	Highland Avenue Elevated Storage Tank	0	140,000	0	140,000
439	Howard & Sokoll WTP Svc Area Boundary Separation	3,875,500	0	0	3,875,500
399	Howard Rd WTP High Service Pump No. 5	718,263	0	0	718,263
415	Howard Road High Service Generator	2,560,800	0	0	2,560,800
416	HRSWTP - Blwrs/Tanks/Fltr6/RWMtr	3,036,360	0	0	3,036,360
TBD	Hwy 77 30" Water Transmission Line	0	0	1,111,460	1,111,460
TBD	IH 35 Water Transmission Line Ph 2	0	0	988,100	988,100
TBD	IH 35 Water Transmission Line Ph 3	0	0	1,230,000	1,230,000
419	IH-35 Water Main Lofland to Butcher	2,221,163	0	0	2,221,163

Note: FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2026-FY 2029, the CIP represents potential future plans and may change annually as staff reviews project needs and funding availability.

CAPITAL IMPROVEMENT PLAN - SUMMARY

WATER

No.	Project Name	Prior Years	FY 2025	FY 2025-2029	Total
464	IH-35E Utility Relocations	260,000	0	0	260,000
417	Lake Bardwell Channel Dredging	1,540,012	0	0	1,540,012
TBD	Lake Waxahachie Pump Station No.1 Imps	0	0	800,000	800,000
465	Lake Waxahachie Raw Water Line No. 3 - 36 inch	100,000	0	0	100,000
TBD	Lake Waxahachie Raw Water Line No. 3 - 36 inch	0	0	8,000,000	8,000,000
TBD	Lynn Ave	0	0	230,000	230,000
418	MLK Jr. Water Main Rehab	1,774,927	0	0	1,774,927
TBD	New 2 MG Elevated Storage Tank 791 Svc Area	0	0	9,600,000	9,600,000
420	Perry Avenue Water & Sewer Rehab	689,786	0	0	689,786
TBD	Sokoll High Service Pump Station Expansion	0	0	1,618,400	1,618,400
435	South Prong Dam & Spillway Improvements	800,000	0	0	800,000
478	South Prong Dam Repairs (Emerg. Spillway Imps)	0	300,000	0	300,000
TBD	U.S. Hwy 287 Bypass	0	0	240,500	240,500
449	Water Lines - Almond St, Vine St, Harbin Ave	0	1,405,000	0	1,405,000
437	Water St. Waterline Rehab	2,110,852	0	0	2,110,852
TBD	Williams Street	0	0	230,000	230,000
TBD	Wyatt Street	0	0	515,000	515,000
	TOTAL - WATER	**33,688,159**	**1,995,000**	**33,887,000**	**69,570,159**

Note: FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2026-FY 2029, the CIP represents potential future plans and may change annually as staff reviews project needs and funding availability.

CAPITAL IMPROVEMENT PLAN - SUMMARY

WASTEWATER

No.	Project Name	Prior Years	FY 2025	FY 2025-2029	Total
421	2021 Water & Sewer Rehab	1,768,169	0	0	1,768,169
436	2022 Water & Sewer Rehab	1,184,700	0	0	1,184,700
TBD	Aldridge St	0	0	290,000	290,000
TBD	Alley Sewer Rehab - Charlotte & Pensacola	0	0	330,000	330,000
TBD	Alley Sewer Rehab - Pensacola & Monticello	0	0	330,000	330,000
TBD	Alley Sewer Rehab - Wilmington & Charlote	0	0	330,000	330,000
TBD	Alley Sewer Rheab - Brown to Cumberland	0	0	600,000	600,000
TBD	Barger Dr.	0	0	575,000	575,000
TBD	Brown St	0	0	1,150,000	1,150,000
483	College Hills (Alleys) Sewer Rehab	0	200,000	0	200,000
TBD	Farley St Improvements (Ross St to US 287)	0	0	2,660,909	2,660,909
395	Grove Creek Parallel Gravity Trunk Sewer Ph 4	7,920,067	0	0	7,920,067
TBD	Grove Creek Parallel Gravity Trunk Sewer Ph 5	0	0	3,150,000	3,150,000
TBD	Jefferson Lift Station Expansion Ph 2	0	0	800,000	800,000
461	Jefferson Lift Station H2S Reduction	1,080,000	0	0	1,080,000
400	Katy Trunk Sewer & SW Interceptor Rehab	3,939,990	0	0	3,939,990
TBD	Katy Trunk Sewer Ph 2	0	0	3,450,000	3,450,000
482	Kaufman & E. Ross Sewer LIne Replacements	0	100,000	0	100,000
413	Lower Mustang Creek Lift Station Expansion Ph 4	2,500,150	3,600,000	0	6,100,150
438	Lower Mustang Creek Trunk Sewer Ph 3	367,000	0	0	367,000
463	Northeast Trunk Sewer Expansion Ph 1	800,000	0	0	800,000
463	Northeast Trunk Sewer Expansion Ph 1-3	0	1,500,000	15,000,000	16,500,000
TBD	Northeast Trunk Sewer Expansion Ph 4	0	0	16,500,000	16,500,000
TBD	Northeast Trunk Sewer Expansion Ph 5-6	0	0	7,000,000	7,000,000
TBD	Northeast Trunk Sewer Expansion Ph 7 & LS Exp	0	0	17,000,000	17,000,000
420	Perry Avenue Water & Sewer Rehab	1,434,544	0	0	1,434,544
TBD	RAW/WAS Rehab (Formerly Thickener Replacement)	0	0	5,800,000	5,800,000

Note: FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2026-FY 2029, the CIP represents potential future plans and may change annually as staff reviews project needs and funding availability.

CAPITAL IMPROVEMENT PLAN - SUMMARY

WASTEWATER

No.	Project Name	Prior Years	FY 2025	FY 2025-2029	Total
TBD	Richmond Ln Brown to Williams	0	0	575,000	575,000
479	Sewer Line & Lift Station Dev Near TxDOT Spur 394	0	1,000,000	0	1,000,000
481	Southwest Trunk Sewer Rehab Ph 2	0	500,000	0	500,000
TBD	W. Main	0	0	400,000	400,000
480	West Side Lift Station Generator	0	500,000	0	500,000
462	WWTP Clarifier #4/5 Rehab	1,000,000	0	0	1,000,000
	TOTAL - WASTEWATER	**21,994,620**	**7,400,000**	**75,940,909**	**105,335,529**

Note: FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2026-FY 2029, the CIP represents potential future plans and may change annually as staff reviews project needs and funding availability.

CAPITAL IMPROVEMENT PLAN - DETAIL

STREETS, SIDEWALKS, & DRAINAGE

Project Name Broadhead Rd - April to City Limits
No. 447

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Impact Fees (Area 5)	412,500	0	0	0	0	0	412,500
Future Street Bonds	0	0	2,750,000	0	0	0	2,750,000
Total	**412,500**	**0**	**2,750,000**	**0**	**0**	**0**	**3,162,500**

Project Name Brookside - I35E to US287 Bus
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	0	0	0	650,000	650,000
Total	**0**	**0**	**0**	**0**	**0**	**650,000**	**650,000**

Project Name Charlotte Avenue Reconstruction
No. 432

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Street Bonds	3,020,000	0	0	0	0	0	3,020,000
2022 Street Bonds	350,000	0	0	0	0	0	350,000
Total	**3,370,000**	**0**	**0**	**0**	**0**	**0**	**3,370,000**

Project Name Chieftan Dr
No. 455

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Street Bonds	1,025,000	0	0	0	0	0	1,025,000
Total	**1,025,000**	**0**	**0**	**0**	**0**	**0**	**1,025,000**

Project Name Chiles
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	540,000	0	0	0	540,000
Total	**0**	**0**	**540,000**	**0**	**0**	**0**	**540,000**

Project Name College Hills Addition Alleys
No. 474

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	1,500,000	0	0	0	1,500,000
2024 Street Bonds	0	200,000	0	0	0	0	200,000
Total	**0**	**200,000**	**1,500,000**	**0**	**0**	**0**	**1,700,000**

Note: FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2026 and beyond, the CIP represents potential future plans and may change annually as staff reviews project needs and funding availability.

CAPITAL IMPROVEMENT PLAN - DETAIL

STREETS, SIDEWALKS, & DRAINAGE

Project Name Corridor Program
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	0	0	0	325,000	325,000
Total	**0**	**0**	**0**	**0**	**0**	**325,000**	**325,000**

Project Name Drainage Imps - S. College & BNSF Railroad
No. 379

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Streets Capital Fund	278,000	0	0	0	0	0	278,000
2016 Street Bonds	7,120	0	0	0	0	0	7,120
Total	**285,120**	**0**	**0**	**0**	**0**	**0**	**285,120**

Project Name E. University Ph 2
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	0	200,000	3,500,000	0	3,700,000
Total	**0**	**0**	**0**	**200,000**	**3,500,000**	**0**	**3,700,000**

Project Name East Ross & Kaufman
No. 473

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	3,500,000	0	0	0	3,500,000
2024 Street Bonds	0	400,000	0	0	0	0	400,000
Total	**0**	**400,000**	**3,500,000**	**0**	**0**	**0**	**3,900,000**

Project Name Farley St
No. 454

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Street Bonds	675,000	0	0	0	0	0	675,000
Impact Fees (Area 4)	135,265	0	0	0	0	0	135,265
Future Street Bonds	0	0	3,350,000	0	0	0	3,350,000
Total	**810,265**	**0**	**3,350,000**	**0**	**0**	**0**	**4,160,265**

Note: FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2026 and beyond, the CIP represents potential future plans and may change annually as staff reviews project needs and funding availability.

CAPITAL IMPROVEMENT PLAN - DETAIL

STREETS, SIDEWALKS, & DRAINAGE

Project Name Future Alleys
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	0	0	160,000	1,000,000	1,160,000
Total	**0**	**0**	**0**	**0**	**160,000**	**1,000,000**	**1,160,000**

Project Name Gradall Excavator
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
General Fund	0	0	0	415,000	0	0	415,000
Total	**0**	**0**	**0**	**415,000**	**0**	**0**	**415,000**

Project Name Graham Street Improvements-MLK to Peters
No. 392

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
General Fund	504,048	0	0	0	0	0	504,048
Streets Capital Fund	102,658	0	0	0	0	0	102,658
Total	**606,706**	**0**	**0**	**0**	**0**	**0**	**606,706**

Project Name Graham Street Improv-MLK to Peters
No. 392

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2021 Street Bonds	3,252,022	0	0	0	0	0	3,252,022
2020 Street Bonds	710,373	0	0	0	0	0	710,373
2016 Street Bonds	118,850	0	0	0	0	0	118,850
2019 Street Bonds	16,900	0	0	0	0	0	16,900
Total	**4,098,145**	**0**	**0**	**0**	**0**	**0**	**4,098,145**

Project Name Grand Solon Scarification & Striping
No. 453

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Street Bonds	961,000	0	0	0	0	0	961,000
Total	**961,000**	**0**	**0**	**0**	**0**	**0**	**961,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

STREETS, SIDEWALKS, & DRAINAGE

Project Name Highland Blvd - Sycamore to Marvin with Drainage
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	500,000	3,400,000	0	0	3,900,000
Total	**0**	**0**	**500,000**	**3,400,000**	**0**	**0**	**3,900,000**

Project Name Highland Blvd Detention - Marvin and Main
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	0	600,000	4,600,000	0	5,200,000
Total	**0**	**0**	**0**	**600,000**	**4,600,000**	**0**	**5,200,000**

Project Name Highland Blvd Drainage - Main to Jefferson
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	0	0	400,000	2,700,000	3,100,000
Total	**0**	**0**	**0**	**0**	**400,000**	**2,700,000**	**3,100,000**

Project Name Indian Hills Addition Alleys Ph 1
No. 456

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Street Bonds	149,000	0	0	0	0	0	149,000
2024 Street Bonds	0	700,000	0	0	0	0	700,000
Total	**149,000**	**700,000**	**0**	**0**	**0**	**0**	**849,000**

Project Name Indian Hills Addition Alleys Ph 2
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	160,000	1,000,000	0	0	1,160,000
Total	**0**	**0**	**160,000**	**1,000,000**	**0**	**0**	**1,160,000**

Project Name Jackson - Main to E. Marvin
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	300,000	2,500,000	0	0	2,800,000
Total	**0**	**0**	**300,000**	**2,500,000**	**0**	**0**	**2,800,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

STREETS, SIDEWALKS, & DRAINAGE

Project Name John Arden - Civic Center to E. University
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	0	0	0	400,000	400,000
Total	**0**	**0**	**0**	**0**	**0**	**400,000**	**400,000**

Project Name Kaufman Ph 2
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	0	0	200,000	3,300,000	3,500,000
Total	**0**	**0**	**0**	**0**	**200,000**	**3,300,000**	**3,500,000**

Project Name Main and Brookside Intersection imps
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	0	100,000	450,000	0	550,000
Total	**0**	**0**	**0**	**100,000**	**450,000**	**0**	**550,000**

Project Name Northgate Dr Left Turn Lane
No. 442

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Impact Fees (Area 4)	628,500	0	0	0	0	0	628,500
Total	**628,500**	**0**	**0**	**0**	**0**	**0**	**628,500**

Project Name Old Italy Road Realignment
No. 472

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Impact Fees (Area 6)	964,000	0	0	0	0	0	964,000
2024 Street Bonds	0	9,500,000	0	0	0	0	9,500,000
Total	**964,000**	**9,500,000**	**0**	**0**	**0**	**0**	**10,464,000**

Project Name Pensacola Ave
No. 452

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Street Bonds	360,000	0	0	0	0	0	360,000
Future Street Bonds	0	0	2,700,000	0	0	0	2,700,000
Total	**360,000**	**0**	**2,700,000**	**0**	**0**	**0**	**3,060,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

STREETS, SIDEWALKS, & DRAINAGE

Project Name Perry Avenue Reconstruction
No. 433

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Street Bonds	2,800,000	0	0	0	0	0	2,800,000
2022 Street Bonds	400,000	0	0	0	0	0	400,000
Total	**3,200,000**	**0**	**0**	**0**	**0**	**0**	**3,200,000**

Project Name Peters - Park School House to Getzedaner
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	0	300,000	2,400,000	0	2,700,000
Total	**0**	**0**	**0**	**300,000**	**2,400,000**	**0**	**2,700,000**

Project Name Sagebrush
No. 457

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Street Bonds	1,350,000	0	0	0	0	0	1,350,000
Total	**1,350,000**	**0**	**0**	**0**	**0**	**0**	**1,350,000**

Project Name University Avenue Reconstruction
No. 424

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2022 Street Bonds	3,000,000	0	0	0	0	0	3,000,000
2021 Street Bonds	500,000	0	0	0	0	0	500,000
Total	**3,500,000**	**0**	**0**	**0**	**0**	**0**	**3,500,000**

Project Name Virginia - Sycamore to College
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Street Bonds	0	0	330,000	2,500,000	0	0	2,830,000
Total	**0**	**0**	**330,000**	**2,500,000**	**0**	**0**	**2,830,000**

Project Name Wilmington Avenue Reconstruction
No. 425

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2022 Street Bonds	2,200,000	0	0	0	0	0	2,200,000
General Fund	330,000	0	0	0	0	0	330,000
Total	**2,530,000**	**0**	**0**	**0**	**0**	**0**	**2,530,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

PARKS

Project Name Bullard Heights Improvements
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Park Bonds	0	0	0	450,000	0	0	450,000
Total	**0**	**0**	**0**	**450,000**	**0**	**0**	**450,000**

Project Name Creek Stabilization at Getzendaner Park
No. 460

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Park Bonds	3,000,000	0	0	0	0	0	3,000,000
2024 Park Bonds	0	3,000,000	0	0	0	0	3,000,000
Total	**3,000,000**	**3,000,000**	**0**	**0**	**0**	**0**	**6,000,000**

Project Name Downtown Park Improvements
No. 484

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Park Bonds	2,000,000	0	0	0	0	0	2,000,000
Total	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**2,000,000**

Project Name Getzendaner Interior Loop Trail
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Park Bonds	0	0	0	0	260,000	0	260,000
Total	**0**	**0**	**0**	**0**	**260,000**	**0**	**260,000**

Project Name Getzendaner Large Pavilion Replacement
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Park Bonds	0	0	0	0	250,000	0	250,000
Total	**0**	**0**	**0**	**0**	**250,000**	**0**	**250,000**

Project Name Getzendaner Park Improvements (design)
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Park Bonds	0	0	0	0	250,000	0	250,000
Total	**0**	**0**	**0**	**0**	**250,000**	**0**	**250,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

PARKS

Project Name Lions Park Improvements
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Park Bonds	0	0	0	9,100,000	0	0	9,100,000
Total	**0**	**0**	**0**	**9,100,000**	**0**	**0**	**9,100,000**

Project Name MKT Trestle
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Park Bonds	0	0	1,100,000	0	0	0	1,100,000
Total	**0**	**0**	**1,100,000**	**0**	**0**	**0**	**1,100,000**

Project Name Mustang Creek Trail Connection & Parking Imps
No. 458

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Park Bonds	880,000	0	0	0	0	0	880,000
Total	**880,000**	**0**	**0**	**0**	**0**	**0**	**880,000**

Project Name North Grove Park Playground & Restroom
No. 448

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Park Bonds	1,850,000	0	0	0	0	0	1,850,000
Park Dedication Fees	150,000	0	0	0	0	0	150,000
Total	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**2,000,000**

Project Name Settler's Glen Parking & Trail
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Park Bonds	0	0	650,000	0	0	0	650,000
Total	**0**	**0**	**650,000**	**0**	**0**	**0**	**650,000**

Project Name Skate Park
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Park Bonds	0	0	1,250,000	0	0	0	1,250,000
Total	**0**	**0**	**1,250,000**	**0**	**0**	**0**	**1,250,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

PARKS

Project Name Spring Park Improvements
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Park Bonds	0	0	0	5,200,000	0	0	5,200,000
Total	**0**	**0**	**0**	**5,200,000**	**0**	**0**	**5,200,000**

Project Name Waxahachie/Midlothian Regional Trail
No. 459

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
General Fund/Grant Funds	600,000	1,500,000	3,000,000	0	0	0	5,100,000
Total	**600,000**	**1,500,000**	**3,000,000**	**0**	**0**	**0**	**5,100,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

FACILITIES & PUBLIC SAFETY

Project Name City Hall Renovation
No. 429

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
General Fund	6,999,951	0	0	0	0	0	6,999,951
2024 Facility Bonds	0	9,035,000	0	0	0	0	9,035,000
Total	**6,999,951**	**9,035,000**	**0**	**0**	**0**	**0**	**16,034,951**

Project Name Emergency Operations Center
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Facility Bonds	0	0	0	0	10,000,000	0	10,000,000
Total	**0**	**0**	**0**	**0**	**10,000,000**	**0**	**10,000,000**

Project Name Fire Administration Building Replacement
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Facility Bonds	0	0	0	0	4,500,000	0	4,500,000
Total	**0**	**0**	**0**	**0**	**4,500,000**	**0**	**4,500,000**

Project Name Fire Station 1 Replacement
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Facility Bonds	0	0	0	0	10,500,000	0	10,500,000
Total	**0**	**0**	**0**	**0**	**10,500,000**	**0**	**10,500,000**

Project Name Fire Truck 1 Replacement
No. 470

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2024 Facility Bonds	0	1,295,000	0	0	0	0	1,295,000
Total	**0**	**1,295,000**	**0**	**0**	**0**	**0**	**1,295,000**

Project Name Fire Truck 3 Replacement
No. 469

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2024 Facility Bonds	0	1,250,000	0	0	0	0	1,250,000
Total	**0**	**1,250,000**	**0**	**0**	**0**	**0**	**1,250,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

FACILITIES & PUBLIC SAFETY

Project Name New Animal Shelter
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Facility Bonds	0	0	15,910,000	0	0	0	15,910,000
Total	**0**	**0**	**15,910,000**	**0**	**0**	**0**	**15,910,000**

Project Name Parks Maintenance Service Center
No. 431

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2024 Park Bonds	0	3,000,000	0	0	0	0	3,000,000
Total	**0**	**3,000,000**	**0**	**0**	**0**	**0**	**3,000,000**

Project Name Police Dept Parking Lot Expansion
No. 000

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
General Fund	300,000	0	0	0	0	0	300,000
Total	**300,000**	**0**	**0**	**0**	**0**	**0**	**300,000**

Project Name Police Firing Range
No. 475

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2024 Facility Bonds	0	1,750,000	0	0	0	0	1,750,000
Total	**0**	**1,750,000**	**0**	**0**	**0**	**0**	**1,750,000**

Project Name Streets Equipment Yard
No. 431

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
General Fund	600,000	0	0	0	0	0	600,000
2024 Street Bonds	0	3,000,000	0	0	0	0	3,000,000
Total	**600,000**	**3,000,000**	**0**	**0**	**0**	**0**	**3,600,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

WATER

Project Name 2021 Water & Sewer Rehab
No. 421

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2022 Water Bonds	661,000	0	0	0	0	0	661,000
2020 Water Bonds	300,000	0	0	0	0	0	300,000
2021 Water Bonds	246,121	0	0	0	0	0	246,121
Total	**1,207,121**	**0**	**0**	**0**	**0**	**0**	**1,207,121**

Project Name 2022 Water & Sewer Rehab
No. 436

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Water Bonds	2,858,300	0	0	0	0	0	2,858,300
Water Fund	654,500	0	0	0	0	0	654,500
Water Impact Fees	3,735	0	0	0	0	0	3,735
Total	**3,516,535**	**0**	**0**	**0**	**0**	**0**	**3,516,535**

Project Name Aldridge St
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Water Fund	0	0	50,000	0	0	0	50,000
Future Water Bonds	0	0	0	325,000	0	0	325,000
Total	**0**	**0**	**50,000**	**325,000**	**0**	**0**	**375,000**

Project Name Barger Dr.
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Water Fund	0	0	0	85,000	0	0	85,000
Future Water Bonds	0	0	0	0	550,000	0	550,000
Total	**0**	**0**	**0**	**85,000**	**550,000**	**0**	**635,000**

Project Name BNSF Railroad 18" Water Line Ph 3
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Water Bonds	0	0	405,000	1,100,000	0	0	1,505,000
Total	**0**	**0**	**405,000**	**1,100,000**	**0**	**0**	**1,505,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

WATER

Project Name Brown St
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Water Fund	0	0	0	0	150,000	0	150,000
Future Water Bonds	0	0	0	0	0	1,000,000	1,000,000
Total	**0**	**0**	**0**	**0**	**150,000**	**1,000,000**	**1,150,000**

Project Name Bryson Street Water Main Rehab
No. 422

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2020 Water Bonds	1,041,000	0	0	0	0	0	1,041,000
Water Fund	494,565	0	0	0	0	0	494,565
Total	**1,535,565**	**0**	**0**	**0**	**0**	**0**	**1,535,565**

Project Name Burnett St
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Water Fund	0	0	0	40,000	0	0	40,000
Future Water Bonds	0	0	0	0	250,000	0	250,000
Total	**0**	**0**	**0**	**40,000**	**250,000**	**0**	**290,000**

Project Name Cardinal Road Water Transmission Line
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Water Bonds	0	0	275,500	1,250,000	0	0	1,525,500
Total	**0**	**0**	**275,500**	**1,250,000**	**0**	**0**	**1,525,500**

Project Name Center Street
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Water Fund	0	0	25,000	0	0	0	25,000
Future Water Bonds	0	0	0	160,000	0	0	160,000
Total	**0**	**0**	**25,000**	**160,000**	**0**	**0**	**185,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

WATER

Project Name Distribution Line-Lofland/Ovilla Rd. Loop Ph 2
No. 441

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Water Bonds	5,500,000	0	0	0	0	0	5,500,000
Water Impact Fees	672,575	0	0	0	0	0	672,575
Total	**6,172,575**	**0**	**0**	**0**	**0**	**0**	**6,172,575**

Project Name Dunn Street
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Water Fund	0	0	25,000	0	0	0	25,000
Future Water Bonds	0	0	0	150,000	0	0	150,000
Total	**0**	**0**	**25,000**	**150,000**	**0**	**0**	**175,000**

Project Name Farley St Improvements (Ross St to US 287)
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Water Bonds	0	0	2,033,040	0	0	0	2,033,040
Total	**0**	**0**	**2,033,040**	**0**	**0**	**0**	**2,033,040**

Project Name Ferris Ave
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Water Fund	0	0	70,000	0	0	0	70,000
Future Water Bonds	0	0	0	450,000	0	0	450,000
Total	**0**	**0**	**70,000**	**450,000**	**0**	**0**	**520,000**

Project Name Filter 5 Rehabilitation Project
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Water Bonds	0	0	300,000	0	0	0	300,000
Total	**0**	**0**	**300,000**	**0**	**0**	**0**	**300,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

WATER

Project Name FM 878 at 287 Bypass 16" Water Main
No. 440

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Water Bonds	1,152,700	0	0	0	0	0	1,152,700
Water Impact Fees	416,000	0	0	0	0	0	416,000
Total	**1,568,700**	**0**	**0**	**0**	**0**	**0**	**1,568,700**

Project Name Grand Avenue Ground Storage Tank
No. 477

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2024 Water Bonds	0	150,000	0	0	0	0	150,000
Total	**0**	**150,000**	**0**	**0**	**0**	**0**	**150,000**

Project Name Highland Ave
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Water Fund	0	0	80,000	0	0	0	80,000
Future Water Bonds	0	0	0	550,000	0	0	550,000
Total	**0**	**0**	**80,000**	**550,000**	**0**	**0**	**630,000**

Project Name Highland Avenue Elevated Storage Tank
No. 476

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2024 Water Bonds	0	140,000	0	0	0	0	140,000
Total	**0**	**140,000**	**0**	**0**	**0**	**0**	**140,000**

Project Name Howard & Sokoll WTP Svc Area Boundary Separation
No. 439

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Water Bonds	3,375,500	0	0	0	0	0	3,375,500
2022 Water Bonds	500,000	0	0	0	0	0	500,000
Total	**3,875,500**	**0**	**0**	**0**	**0**	**0**	**3,875,500**

Project Name Howard Rd WTP High Service Pump No. 5
No. 399

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Water Impact Fees	718,263	0	0	0	0	0	718,263
Total	**718,263**	**0**	**0**	**0**	**0**	**0**	**718,263**

Note: FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2026 and beyond, the CIP represents potential future plans and may change annually as staff reviews project needs and funding availability.

CAPITAL IMPROVEMENT PLAN - DETAIL

WATER

Project Name Howard Road High Service Generator
No. 415

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Covid Relief Funding	2,560,800	0	0	0	0	0	2,560,800
Total	**2,560,800**	**0**	**0**	**0**	**0**	**0**	**2,560,800**

Project Name HRSWTP - Blwrs/Tanks/Fltr6/RWMtr
No. 416

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2021 Water Bonds	1,881,360	0	0	0	0	0	1,881,360
2022 Water Bonds	1,155,000	0	0	0	0	0	1,155,000
Total	**3,036,360**	**0**	**0**	**0**	**0**	**0**	**3,036,360**

Project Name Hwy 77 30" Water Transmission Line
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Water Bonds	0	0	0	0	0	1,111,460	1,111,460
Total	**0**	**0**	**0**	**0**	**0**	**1,111,460**	**1,111,460**

Project Name IH 35 Water Transmission Line Ph 2
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Water Bonds	0	0	188,100	800,000	0	0	988,100
Total	**0**	**0**	**188,100**	**800,000**	**0**	**0**	**988,100**

Project Name IH 35 Water Transmission Line Ph 3
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Water Bonds	0	0	255,000	975,000	0	0	1,230,000
Total	**0**	**0**	**255,000**	**975,000**	**0**	**0**	**1,230,000**

Project Name IH-35 Water Main Lofland to Butcher
No. 419

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2022 Water Bonds	1,736,000	0	0	0	0	0	1,736,000
2021 Water Bonds	352,913	0	0	0	0	0	352,913
Water Impact Fees	132,250	0	0	0	0	0	132,250
Total	**2,221,163**	**0**	**0**	**0**	**0**	**0**	**2,221,163**

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CAPITAL IMPROVEMENT PLAN - DETAIL

WATER

Project Name IH-35E Utility Relocations
No. 464

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Water Bonds	260,000	0	0	0	0	0	260,000
Total	**260,000**	**0**	**0**	**0**	**0**	**0**	**260,000**

Project Name Lake Bardwell Channel Dredging
No. 417

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2021 Water Bonds	1,080,000	0	0	0	0	0	1,080,000
Covid Relief Funding	460,012	0	0	0	0	0	460,012
Total	**1,540,012**	**0**	**0**	**0**	**0**	**0**	**1,540,012**

Project Name Lake Waxahachie Pump Station No.1 Imps
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Water Bonds	0	0	0	800,000	0	0	800,000
Total	**0**	**0**	**0**	**800,000**	**0**	**0**	**800,000**

Project Name Lake Waxahachie Raw Water Line No. 3 - 36 inch
No. 465

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Water Bonds	100,000	0	0	0	0	0	100,000
Future Water Bonds	0	0	0	500,000	7,500,000	0	8,000,000
Total	**100,000**	**0**	**0**	**500,000**	**7,500,000**	**0**	**8,100,000**

Project Name Lynn Ave
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Water Fund	0	0	30,000	0	0	0	30,000
Future Water Bonds	0	0	0	200,000	0	0	200,000
Total	**0**	**0**	**30,000**	**200,000**	**0**	**0**	**230,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

WATER

Project Name MLK Jr. Water Main Rehab
No. 418

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2021 Water Bonds	967,807	0	0	0	0	0	967,807
Water Fund	550,000	0	0	0	0	0	550,000
2020 Water Bonds	257,120	0	0	0	0	0	257,120
Total	**1,774,927**	**0**	**0**	**0**	**0**	**0**	**1,774,927**

Project Name New 2 MG Elevated Storage Tank 791 Svc Area
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Water Bonds	0	0	0	0	1,600,000	8,000,000	9,600,000
Total	**0**	**0**	**0**	**0**	**1,600,000**	**8,000,000**	**9,600,000**

Project Name Perry Avenue Water & Sewer Rehab
No. 420

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2022 Water Bonds	475,000	0	0	0	0	0	475,000
2021 Water Bonds	204,250	0	0	0	0	0	204,250
2020 Water Bonds	10,536	0	0	0	0	0	10,536
Total	**689,786**	**0**	**0**	**0**	**0**	**0**	**689,786**

Project Name Sokoll High Service Pump Station Expansion
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Water Bonds	0	0	0	0	258,400	1,360,000	1,618,400
Total	**0**	**0**	**0**	**0**	**258,400**	**1,360,000**	**1,618,400**

Project Name South Prong Dam & Spillway Improvements
No. 435

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2022 Water Bonds	800,000	0	0	0	0	0	800,000
Total	**800,000**	**0**	**0**	**0**	**0**	**0**	**800,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

WATER

Project Name South Prong Dam Repairs (Emerg. Spillway Imps)
No. 478

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2024 Water Bonds	0	300,000	0	0	0	0	300,000
Total	**0**	**300,000**	**0**	**0**	**0**	**0**	**300,000**

Project Name U.S. Hwy 287 Bypass
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Water Fund	0	0	0	36,000	0	0	36,000
Future Water Bonds	0	0	0	0	204,500	0	204,500
Total	**0**	**0**	**0**	**36,000**	**204,500**	**0**	**240,500**

Project Name Water Lines - Almond St, Vine St, Harbin Ave
No. 449

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2024 Water Bonds	0	1,405,000	0	0	0	0	1,405,000
Total	**0**	**1,405,000**	**0**	**0**	**0**	**0**	**1,405,000**

Project Name Water St. Waterline Rehab
No. 437

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2022 Water Bonds	1,648,000	0	0	0	0	0	1,648,000
2022 Wastewater Bonds	462,852	0	0	0	0	0	462,852
Total	**2,110,852**	**0**	**0**	**0**	**0**	**0**	**2,110,852**

Project Name Williams Street
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Water Fund	0	0	30,000	0	0	0	30,000
Future Water Bonds	0	0	0	200,000	0	0	200,000
Total	**0**	**0**	**30,000**	**200,000**	**0**	**0**	**230,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

WATER

Project Name Wyatt Street
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Water Fund	0	0	0	65,000	0	0	65,000
Future Water Bonds	0	0	0	0	450,000	0	450,000
Total	**0**	**0**	**0**	**65,000**	**450,000**	**0**	**515,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

WASTEWATER

Project Name 2021 Water & Sewer Rehab
No. 421

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2020 Wastewater Bonds	725,133	0	0	0	0	0	725,133
2022 Wastewater Bonds	437,148	0	0	0	0	0	437,148
2021 Wastewater Bonds	406,020	0	0	0	0	0	406,020
2019 Wastewater Bonds	199,868	0	0	0	0	0	199,868
Total	**1,768,169**	**0**	**0**	**0**	**0**	**0**	**1,768,169**

Project Name 2022 Water & Sewer Rehab
No. 436

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Wastewater Bonds	1,081,700	0	0	0	0	0	1,081,700
Wastewater Fund	103,000	0	0	0	0	0	103,000
Total	**1,184,700**	**0**	**0**	**0**	**0**	**0**	**1,184,700**

Project Name Aldridge St
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Wastewater Fund	0	0	40,000	0	0	0	40,000
Future Wastewater Bonds	0	0	0	250,000	0	0	250,000
Total	**0**	**0**	**40,000**	**250,000**	**0**	**0**	**290,000**

Project Name Alley Sewer Rehab - Charlotte & Pensacola
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Wastewater Bonds	0	0	0	0	330,000	0	330,000
Total	**0**	**0**	**0**	**0**	**330,000**	**0**	**330,000**

Project Name Alley Sewer Rehab - Pensacola & Monticello
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Wastewater Bonds	0	0	0	0	330,000	0	330,000
Total	**0**	**0**	**0**	**0**	**330,000**	**0**	**330,000**

Note: FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2026 and beyond, the CIP represents potential future plans and may change annually as staff reviews project needs and funding availability.

CAPITAL IMPROVEMENT PLAN - DETAIL

WASTEWATER

Project Name Alley Sewer Rehab - Wilmington & Charlote
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Wastewater Bonds	0	0	0	0	330,000	0	330,000
Total	**0**	**0**	**0**	**0**	**330,000**	**0**	**330,000**

Project Name Alley Sewer Rheab - Brown to Cumberland
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Wastewater Bonds	0	0	0	0	600,000	0	600,000
Total	**0**	**0**	**0**	**0**	**600,000**	**0**	**600,000**

Project Name Barger Dr.
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Wastewater Fund	0	0	75,000	0	0	0	75,000
Future Wastewater Bonds	0	0	0	500,000	0	0	500,000
Total	**0**	**0**	**75,000**	**500,000**	**0**	**0**	**575,000**

Project Name Brown St
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Wastewater Fund	0	0	0	0	150,000	0	150,000
Future Wastewater Bonds	0	0	0	0	0	1,000,000	1,000,000
Total	**0**	**0**	**0**	**0**	**150,000**	**1,000,000**	**1,150,000**

Project Name College Hills (Alleys) Sewer Rehab
No. 483

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2024 Wastewater Bonds	0	200,000	0	0	0	0	200,000
Total	**0**	**200,000**	**0**	**0**	**0**	**0**	**200,000**

Project Name Farley St Improvements (Ross St to US 287)
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Wastewater Bonds	0	0	2,660,909	0	0	0	2,660,909
Total	**0**	**0**	**2,660,909**	**0**	**0**	**0**	**2,660,909**

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CAPITAL IMPROVEMENT PLAN - DETAIL

WASTEWATER

Project Name Grove Creek Parallel Gravity Trunk Sewer Ph 4
No. 395

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2021 Wastewater Bonds	4,147,435	0	0	0	0	0	4,147,435
Wastewater Impact Fees	3,052,565	0	0	0	0	0	3,052,565
2020 Wastewater Bonds	720,067	0	0	0	0	0	720,067
Total	**7,920,067**	**0**	**0**	**0**	**0**	**0**	**7,920,067**

Project Name Grove Creek Parallel Gravity Trunk Sewer Ph 5
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Wastewater Bonds	0	0	0	0	3,150,000	0	3,150,000
Total	**0**	**0**	**0**	**0**	**3,150,000**	**0**	**3,150,000**

Project Name Jefferson Lift Station Expansion Ph 2
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Wastewater Bonds	0	0	0	0	800,000	0	800,000
Total	**0**	**0**	**0**	**0**	**800,000**	**0**	**800,000**

Project Name Jefferson Lift Station H2S Reduction
No. 461

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Wastewater Bonds	1,080,000	0	0	0	0	0	1,080,000
Total	**1,080,000**	**0**	**0**	**0**	**0**	**0**	**1,080,000**

Project Name Katy Trunk Sewer & SW Interceptor Rehab
No. 400

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2020 Wastewater Bonds	1,945,030	0	0	0	0	0	1,945,030
2021 Wastewater Bonds	1,894,160	0	0	0	0	0	1,894,160
2019 Wastewater Bonds	100,800	0	0	0	0	0	100,800
Total	**3,939,990**	**0**	**0**	**0**	**0**	**0**	**3,939,990**

Note: FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2026 and beyond, the CIP represents potential future plans and may change annually as staff reviews project needs and funding availability.

CAPITAL IMPROVEMENT PLAN - DETAIL

WASTEWATER

Project Name Katy Trunk Sewer Ph 2
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Wastewater Bonds	0	0	450,000	3,000,000	0	0	3,450,000
Total	**0**	**0**	**450,000**	**3,000,000**	**0**	**0**	**3,450,000**

Project Name Kaufman & E. Ross Sewer LIne Replacements
No. 482

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2024 Wastewater Bonds	0	100,000	0	0	0	0	100,000
Total	**0**	**100,000**	**0**	**0**	**0**	**0**	**100,000**

Project Name Lower Mustang Creek Lift Station Expansion Ph 4
No. 413

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2022 Wastewater Bonds	2,231,000	0	0	0	0	0	2,231,000
2021 Wastewater Bonds	269,150	0	0	0	0	0	269,150
2024 Wastewater Bonds	0	3,600,000	0	0	0	0	3,600,000
Total	**2,500,150**	**3,600,000**	**0**	**0**	**0**	**0**	**6,100,150**

Project Name Lower Mustang Creek Trunk Sewer Ph 3
No. 438

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Wastewater Impact Fees	367,000	0	0	0	0	0	367,000
Total	**367,000**	**0**	**0**	**0**	**0**	**0**	**367,000**

Project Name Northeast Trunk Sewer Expansion Ph 1
No. 463

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Wastewater Bonds	800,000	0	0	0	0	0	800,000
Total	**800,000**	**0**	**0**	**0**	**0**	**0**	**800,000**

Project Name Northeast Trunk Sewer Expansion Ph 1-3
No. 463

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Futre Wastewater Bonds	0	0	15,000,000	0	0	0	15,000,000
2024 Wastewater Bonds	0	1,500,000	0	0	0	0	1,500,000
Total	**0**	**1,500,000**	**15,000,000**	**0**	**0**	**0**	**16,500,000**

Note: FY 2025 represents funding in the CIP approved by City Council as part of the annual budget process. For FY 2026 and beyond, the CIP represents potential future plans and may change annually as staff reviews project needs and funding availability.

CAPITAL IMPROVEMENT PLAN - DETAIL

WASTEWATER

Project Name Northeast Trunk Sewer Expansion Ph 4
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Wastewater Bonds	0	0	1,500,000	15,000,000	0	0	16,500,000
Total	**0**	**0**	**1,500,000**	**15,000,000**	**0**	**0**	**16,500,000**

Project Name Northeast Trunk Sewer Expansion Ph 5-6
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Wastewater Bonds	0	0	0	1,000,000	6,000,000	0	7,000,000
Total	**0**	**0**	**0**	**1,000,000**	**6,000,000**	**0**	**7,000,000**

Project Name Northeast Trunk Sewer Expansion Ph 7 & LS Exp
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Wastewater Bonds	0	0	0	0	2,000,000	15,000,000	17,000,000
Total	**0**	**0**	**0**	**0**	**2,000,000**	**15,000,000**	**17,000,000**

Project Name Perry Avenue Water & Sewer Rehab
No. 420

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2022 Wastewater Bonds	1,200,000	0	0	0	0	0	1,200,000
2021 Wastewater Bonds	234,544	0	0	0	0	0	234,544
Total	**1,434,544**	**0**	**0**	**0**	**0**	**0**	**1,434,544**

Project Name RAW/WAS Rehab (Formerly Thickener Replacement)
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Future Wastewater Bonds	0	0	0	700,000	5,100,000	0	5,800,000
Total	**0**	**0**	**0**	**700,000**	**5,100,000**	**0**	**5,800,000**

Project Name Richmond Ln Brown to Williams
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Wastewater Fund	0	0	0	75,000	0	0	75,000
Future Wastewater Bonds	0	0	0	0	500,000	0	500,000
Total	**0**	**0**	**0**	**75,000**	**500,000**	**0**	**575,000**

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CAPITAL IMPROVEMENT PLAN - DETAIL

WASTEWATER

Project Name Sewer Line & Lift Station Dev Near TxDOT Spur 394
No. 479

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2024 Wastewater Bonds	0	1,000,000	0	0	0	0	1,000,000
Total	**0**	**1,000,000**	**0**	**0**	**0**	**0**	**1,000,000**

Project Name Southwest Trunk Sewer Rehab Ph 2
No. 481

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2024 Wastewater Bonds	0	500,000	0	0	0	0	500,000
Total	**0**	**500,000**	**0**	**0**	**0**	**0**	**500,000**

Project Name W. Main
No. TBD

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Wastewater Fund	0	0	50,000	0	0	0	50,000
Future Wastewater Bonds	0	0	0	350,000	0	0	350,000
Total	**0**	**0**	**50,000**	**350,000**	**0**	**0**	**400,000**

Project Name West Side Lift Station Generator
No. 480

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2024 Wastewater Bonds	0	500,000	0	0	0	0	500,000
Total	**0**	**500,000**	**0**	**0**	**0**	**0**	**500,000**

Project Name WWTP Clarifier #4/5 Rehab
No. 462

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
2023 Wastewater Bonds	1,000,000	0	0	0	0	0	1,000,000
Total	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**1,000,000**

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DEBT MANAGEMENT

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 which 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 use 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 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 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"). These ratings fall within the High Investment Grade level, decreasing the City's borrowing costs.

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.

DEBT AUTHORIZATION

As of September 30, 2024, the City had $262,605,000 in outstanding debt. This debt includes tax supported debt such as general obligation bonds, certificates of obligation, and tax notes, as well as other types of debt such as utility revenue bonds. The following table breaks out the City's Outstanding Debt by major category as of September 30, 2024.

OUTSTANDING DEBT (As of September 30, 2023	**Outstanding Principal**	**FY 2025 Debt Service Payment**
General (Ad Valorem - Tax Supported)	112,479,872	15,863,358
Tax Increment Reinvestment Zone (Ad Valorem - Tax Supported)	1,259,675	150,282
WCDC (Sales - Tax Supported)	17,054,293	1,736,571
Water Utility (Revenue Self-Supporting)	48,204,872	4,601,490
Wastewater Utility (Revenue Self-Supporting)	54,746,288	5,065,522
Sokoll (Joint Venture Revenue Self-Supporting)	28,860,000	2,741,250
Total	**$262,605,000**	**$30,158,472**

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, 2024, the City had $113,739,547 in property-tax supported certificates of obligation outstanding, which comprise 43% of the City's total outstanding debt. This figure includes $1,354,651 for the designated Tax Increment Reinvestment Zone (TIRZ).

CERTIFICATES OF OBLIGATION – SALES TAX SUPPORTED

For the fiscal year ended September 30, 2024, the City had $17,054,293 in sales tax supported certificates of obligation outstanding, which comprise 6.5% of the City's total outstanding debt. This debt was issued for the construction of the Waxahachie Civic Center, Sports Complex, Little Creek Trail, and the amphitheater at Railyard Park.

CERTIFICATES OF OBLIGATION – WATER AND SEWER REVENUE SUPPORTED

For the fiscal year ended September 30, 2024, the City had $131,811,160 in certificates of obligation supported by water and sewer rates and fees, which comprise 50% of the City's total outstanding debt. In addition to the City's water and wastewater treatment plants related capital improvements, this also includes bonds for the construction of the Robert W. Sokoll Water Treatment Plant, a joint venture between the City and Rockett Special Utility District.

REFUNDINGS AND DEFEASANCES

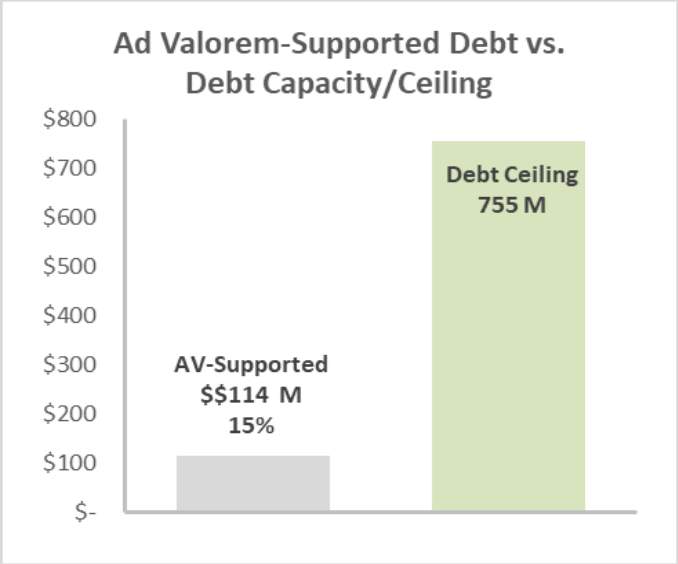
The City routinely reviews the possibility of refunding and defeasance of certain outstanding debt to effectuate interest cost savings and create bonding capacity to fund future projects. In refunding a bond, the City can use proceeds from a new issuance at a lower interest rate to retire or redeem an outstanding bond that is at a higher interest rate. To defease debt, the City can set aside sufficient funds to cover the associated debt, essentially paying off the debt early and

removing the associated debt obligation from the City. The FY 2023 and FY 2024 budgets defeased approximately $5.3 in 2011 and 2013 Series Certificates of Obligation Bonds, saving the City approximately $1.1 million in future interest costs.

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 2025 Budget includes a property tax debt service rate of $0.233084.

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 2024 is $7.54 billion, which provides a debt ceiling of $755 million under that scenario. As illustrated in the graph to the right, as of September 30, 2024, the City has utilized 15%, or $114 million – well below the debt ceiling for cities that would meet the population criteria.



DEBT SERVICE SCHEDULES

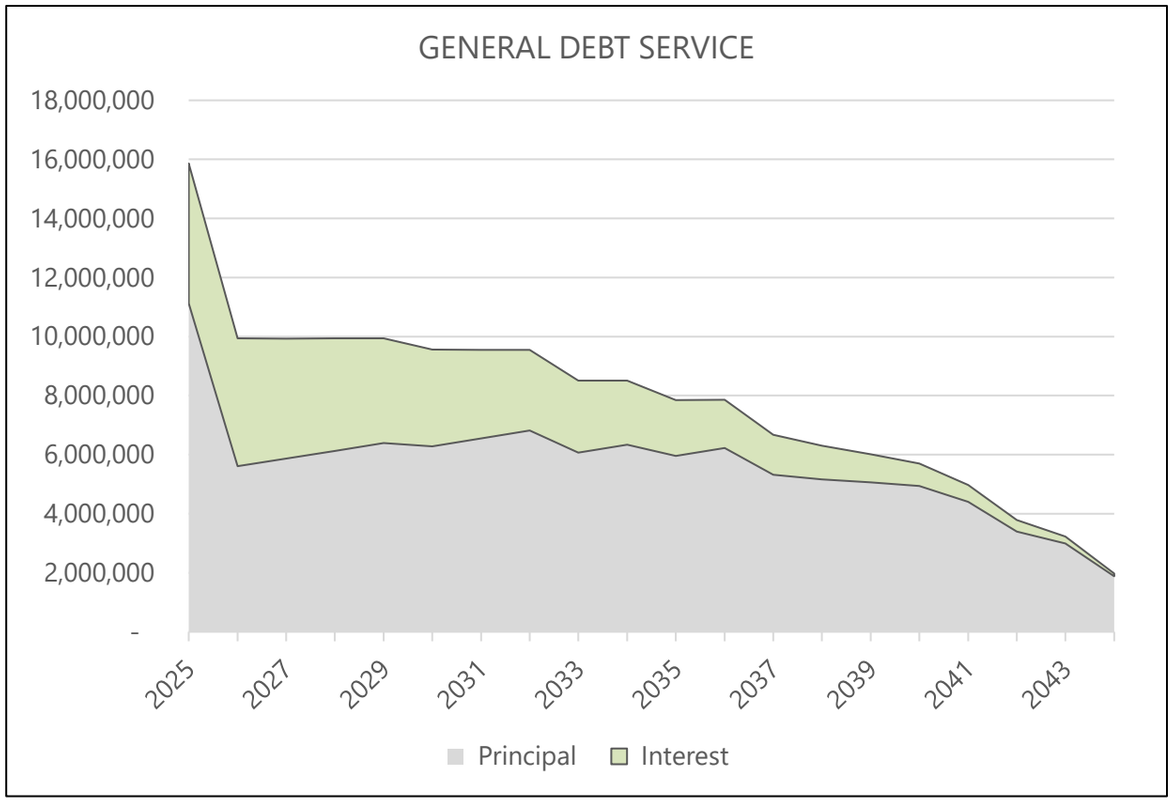
Debt service schedules provide a structured timeline for both principal and interest payments over the life of the bond. These schedules are used to help manage cash flow, maintain financial stability, and facilitate better budgeting and financial planning.

The following debt schedules, broken down by funding type, provide the annual plan for repaying the borrowed funds over time, starting in FY 2025.

GENERAL DEBT SERVICE

(Ad Valorem - Tax Supported)

Year	Principal	Interest	Total
2025	11,125,135	4,738,223	15,863,358
2026	5,612,389	4,332,689	9,945,078
2027	5,862,352	4,071,477	9,933,829
2028	6,124,332	3,818,063	9,942,395
2029	6,389,468	3,552,127	9,941,594
2030	6,280,941	3,274,482	9,555,423
2031	6,543,770	3,004,268	9,548,038
2032	6,818,813	2,724,850	9,543,663
2033	6,072,817	2,433,160	8,505,977
2034	6,336,630	2,169,939	8,506,569
2035	5,955,561	1,894,946	7,850,507
2036	6,220,927	1,633,257	7,854,184
2037	5,315,639	1,358,107	6,673,746
2038	5,159,845	1,143,938	6,303,782
2039	5,062,867	950,651	6,013,517
2040	4,932,648	761,255	5,693,903
2041	4,397,273	572,467	4,969,740
2042	3,395,616	390,375	3,785,991
2043	2,992,880	234,625	3,227,505
2044	1,879,968	93,998	1,973,966
	112,479,872	43,152,894	155,632,766

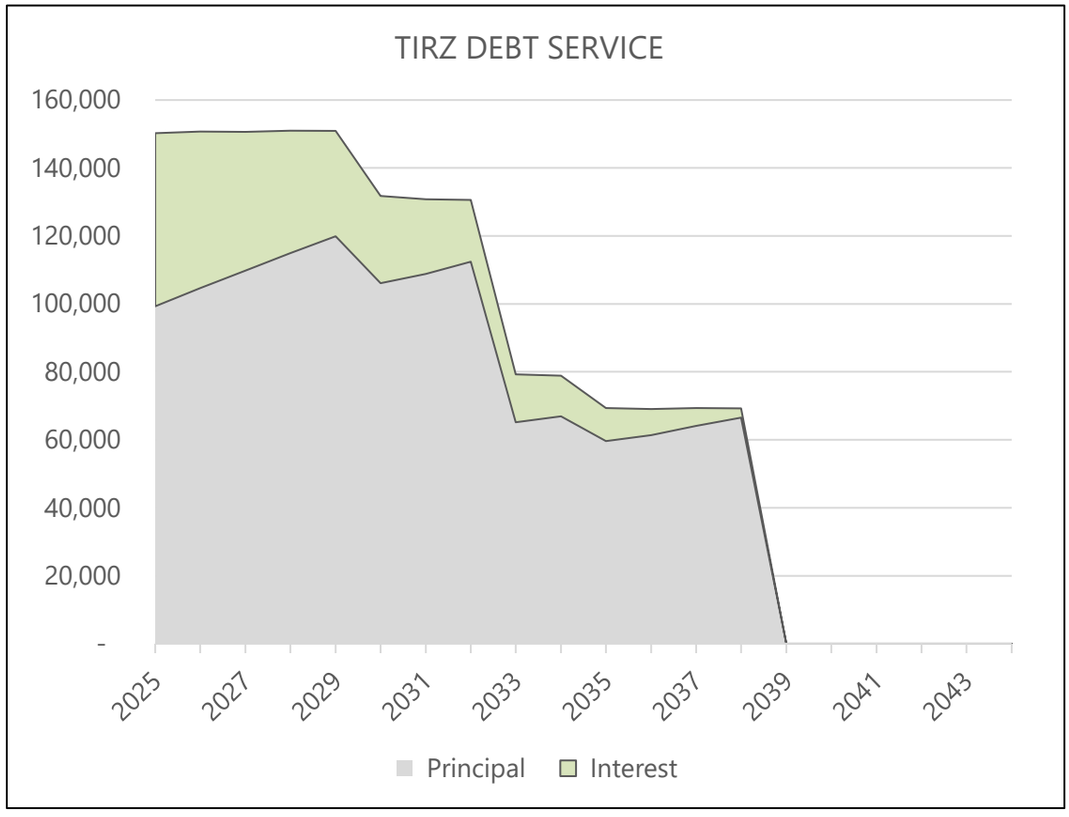


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TAX INCREMENT REINVESTEMENT ZONE DEBT SERVICE

(Ad Valorem - Tax Supported)

Year	Principal	Interest	Total
2025	99,331	50,951	150,282
2026	104,654	46,052	150,706
2027	109,780	40,891	150,671
2028	114,915	36,064	150,979
2029	119,886	31,003	150,889
2030	106,078	25,722	131,800
2031	108,797	21,989	130,786
2032	112,441	18,159	130,600
2033	65,155	14,131	79,286
2034	66,915	11,943	78,858
2035	59,655	9,696	69,351
2036	61,379	7,683	69,062
2037	64,138	5,228	69,366
2038	66,552	2,662	69,214
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
	1,259,676	322,174	1,581,849

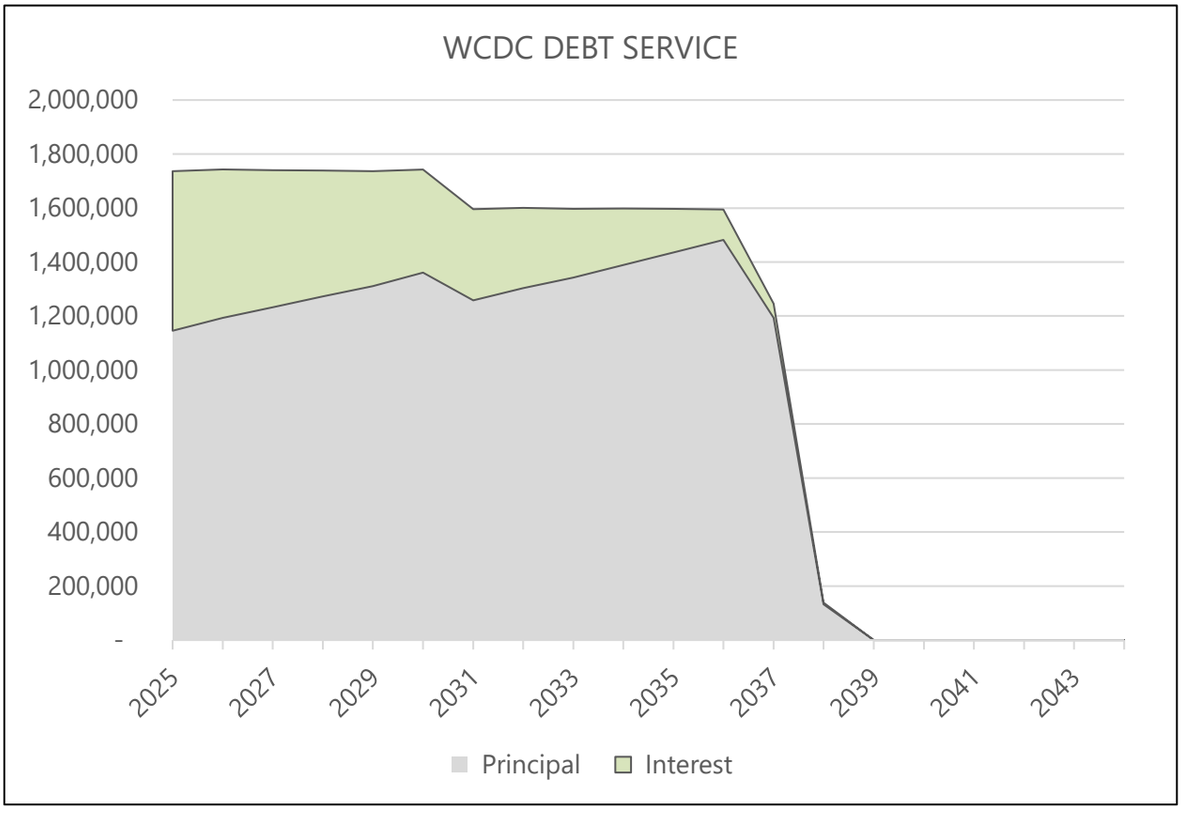


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WCDC DEBT SERVICE

(Sales - Tax Supported)

Year	Principal	Interest	Total
2025	1,146,128	590,443	1,736,571
2026	1,192,793	550,238	1,743,031
2027	1,232,180	508,297	1,740,477
2028	1,272,257	467,235	1,739,492
2029	1,311,195	424,770	1,735,965
2030	1,361,272	380,950	1,742,222
2031	1,258,590	337,470	1,596,060
2032	1,303,427	296,967	1,600,394
2033	1,342,813	253,735	1,596,548
2034	1,389,238	209,041	1,598,279
2035	1,435,453	161,568	1,597,021
2036	1,482,568	112,358	1,594,926
2037	1,193,276	53,055	1,246,331
2038	133,103	5,324	138,428
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
	17,054,293	4,351,451	21,405,745

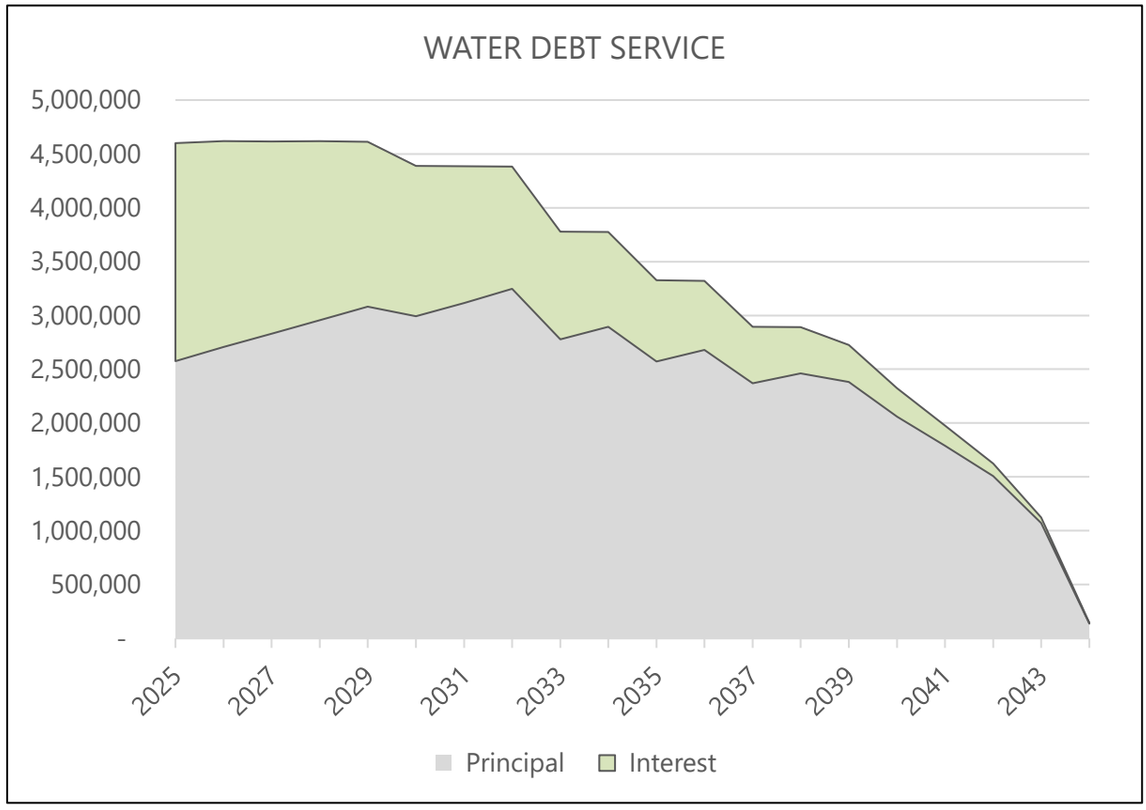


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WATER UTILITY DEBT SERVICE

(Revenue Self - Supporting)

Year	Principal	Interest	Total
2025	2,574,373	2,027,117	4,601,490
2026	2,708,224	1,910,609	4,618,832
2027	2,829,783	1,785,685	4,615,468
2028	2,955,548	1,661,957	4,617,505
2029	3,080,543	1,532,668	4,613,212
2030	2,991,926	1,397,827	4,389,753
2031	3,116,351	1,268,393	4,384,744
2032	3,245,821	1,136,542	4,382,363
2033	2,778,286	998,904	3,777,191
2034	2,894,030	879,328	3,773,358
2035	2,572,176	754,596	3,326,772
2036	2,679,011	642,055	3,321,066
2037	2,370,321	523,767	2,894,087
2038	2,460,031	430,760	2,890,791
2039	2,381,729	344,741	2,726,470
2040	2,061,004	262,179	2,323,183
2041	1,788,964	187,619	1,976,583
2042	1,507,968	117,193	1,625,161
2043	1,071,757	53,380	1,125,137
2044	137,027	6,851	143,878
	48,204,873	17,922,171	66,127,044

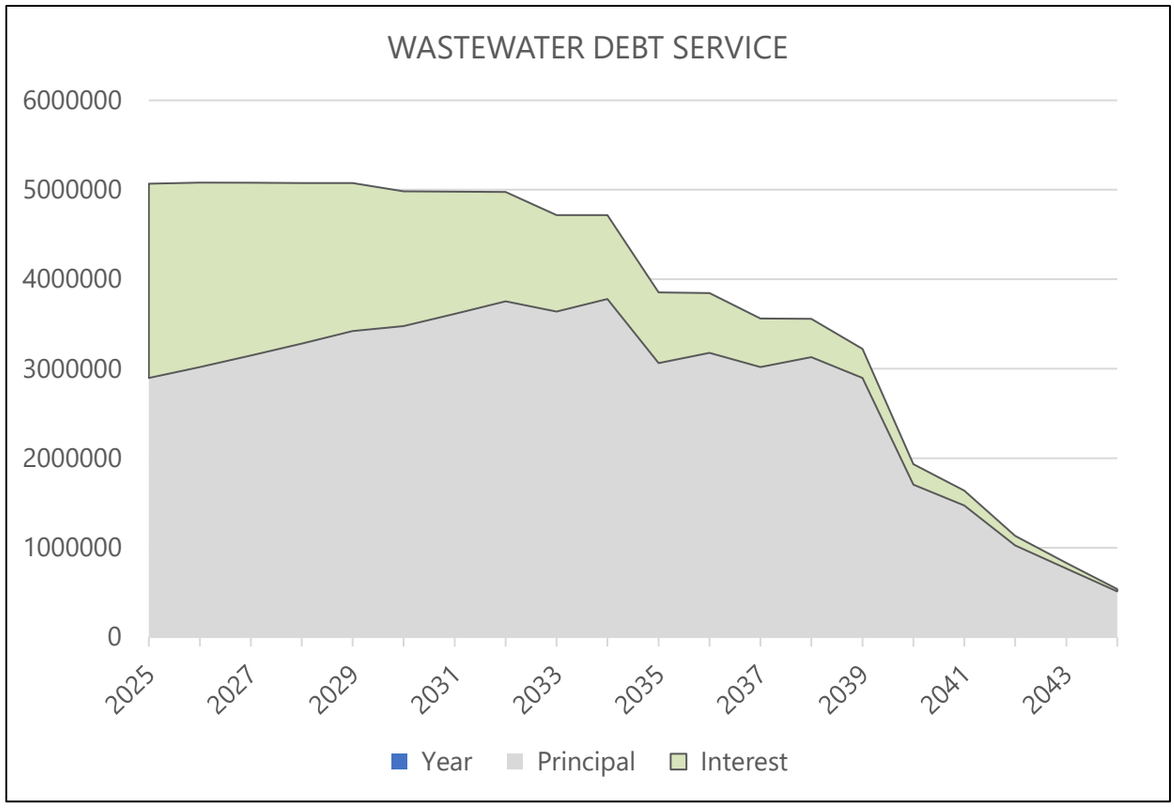


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WASTEWATER UTILITY DEBT SERVICE

(Revenue Self - Supporting)

Year	Principal	Interest	Total
2025	2,895,033	2,170,489	5,065,522
2026	3,016,941	2,061,355	5,078,296
2027	3,145,906	1,929,518	5,075,423
2028	3,277,948	1,794,851	5,072,799
2029	3,418,908	1,654,450	5,073,358
2030	3,474,783	1,507,939	4,982,722
2031	3,612,492	1,363,696	4,976,188
2032	3,749,498	1,223,450	4,972,948
2033	3,635,929	1,077,379	4,713,308
2034	3,778,187	935,461	4,713,649
2035	3,062,155	787,770	3,849,925
2036	3,176,115	668,326	3,844,441
2037	3,016,626	542,331	3,558,957
2038	3,125,470	431,803	3,557,272
2039	2,895,404	325,198	3,220,602
2040	1,701,347	228,252	1,929,599
2041	1,468,763	166,265	1,635,028
2042	1,021,415	107,695	1,129,110
2043	765,363	61,558	826,920
2044	508,005	25,400	533,405
	54,746,289	19,063,186	73,809,475

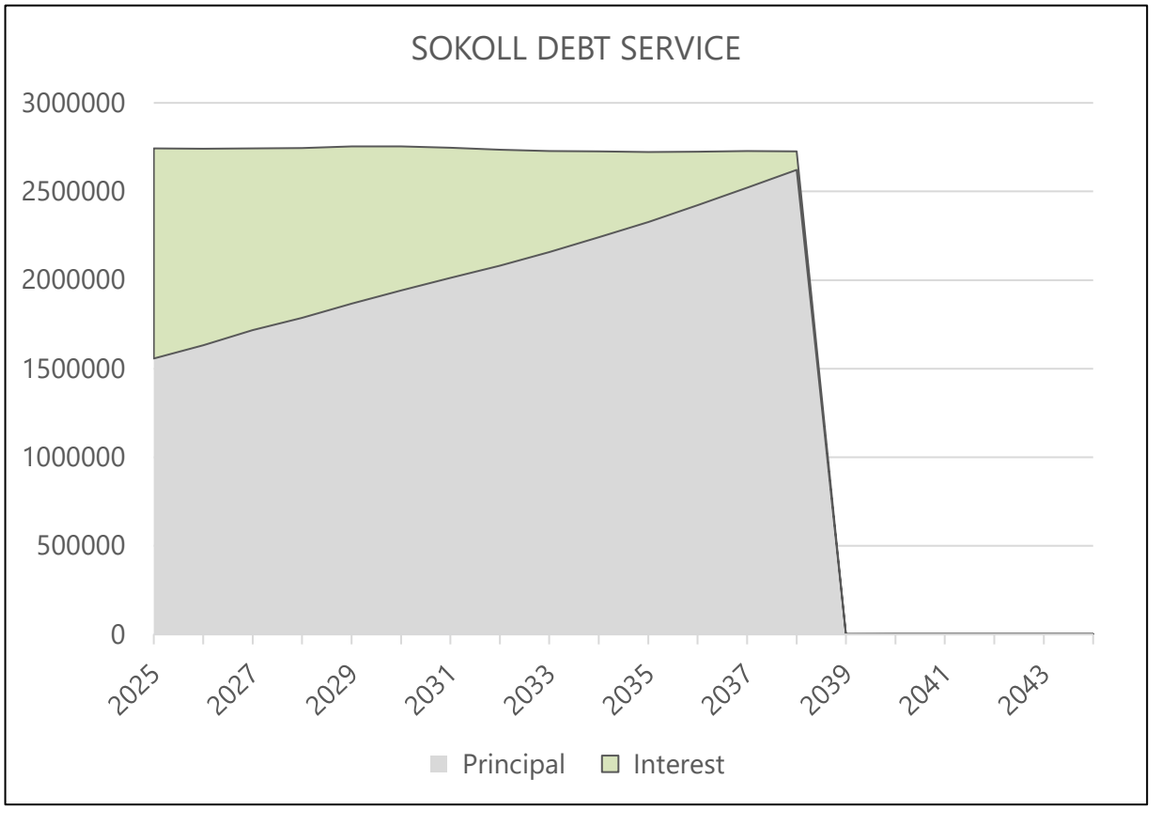


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SOKOLL UTILITY DEBT SERVICE

(Joint Venture Revenue Self - Supporting)

Year	Principal	Interest	Total
2025	1,555,000	1,186,250	2,741,250
2026	1,630,000	1,108,500	2,738,500
2027	1,715,000	1,027,000	2,742,000
2028	1,785,000	958,400	2,743,400
2029	1,865,000	887,000	2,752,000
2030	1,940,000	812,400	2,752,400
2031	2,010,000	734,800	2,744,800
2032	2,080,000	654,400	2,734,400
2033	2,155,000	571,200	2,726,200
2034	2,240,000	485,000	2,725,000
2035	2,325,000	395,400	2,720,400
2036	2,420,000	302,400	2,722,400
2037	2,520,000	205,600	2,725,600
2038	2,620,000	104,800	2,724,800
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
	28,860,000	9,433,150	38,293,150



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APPENDIX





ORDINANCE NO. 3557

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WAXAHACHIE, TEXAS, APPROVING REVISED BUDGET FIGURES FOR FISCAL YEAR 2023-2024, 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, 2024 AND TERMINATING SEPTEMBER 30, 2025, 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, 2024, and ending September 30, 2025, (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 September 3, 2024, 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 reviewed the Budget and listened to the comments of the residents 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 2023-2024 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, 2024, and ending September 30, 2025; 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 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 9th day of September, 2024.

CITY OF WAXAHACHIE 1849 COUNTY OF ELLIS

MAYOR

ATTEST:

City Secretary

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CITY OF WAXAHACHIE
EXPENDITURES BY DEPARTMENT

GENERAL FUND	ORIGINAL BUDGET FY2024	RVSD/ YE ESTIMATE FY2024	PRPOSED BUDGET FY2025
Revenues	55,979,567	59,804,510	60,409,500
Transfers In	5,429,924	15,076,751	5,821,880
Total Revenues & Transfers In	61,409,491	74,881,261	66,231,380
Expenditures			
General Government			
City Attorney	300,000	300,000	300,000
City Secretary	0	0	463,850
Downtown Development	326,032	287,242	430,367
Economic Development	1,828,173	1,725,883	1,728,619
Facility Maintenance	479,347	470,561	569,932
Finance	1,920,778	1,876,709	2,211,335
General Administration	2,165,865	1,915,171	1,221,056
General Items	533,569	6,149,646	898,896
Human Resources	844,177	881,839	1,238,559
Information Technology	907,010	1,010,949	1,664,705
Communications & Marketing	0	0	365,890
Planning	899,350	857,681	1,068,792
Total General Government	10,204,301	15,475,681	12,162,001
Public Safety			
Building Services	1,440,697	1,434,012	1,671,650
City Marshall	312,068	317,799	263,433
Emergency Management	513,943	631,642	712,784
Fire Department	13,521,505	13,519,188	16,743,149
Municipal Court	505,560	517,251	532,137
Police Department	16,427,151	17,273,847	18,614,869
Total Public Safety	32,720,924	33,693,739	38,538,022
Public Works			
Animal Control	423,593	485,704	602,347
Central Garage	352,802	336,432	557,224
Community Services	584,362	545,532	594,553
Public Works	2,279,169	2,153,356	2,405,572
Street Department	6,012,435	7,194,491	6,950,008
Total Public Works	9,652,361	10,715,515	11,109,704
Culture & Recreation			
Chautauqua Auditorium	23,609	30,334	24,525
Optimist Pool	57,322	58,615	61,812
Parks & Recreation	2,928,056	3,576,639	5,554,446
Penn Park Pool	92,384	115,633	165,487
Railyard Park	118,187	114,177	121,612
Rodeo	8,888	7,471	9,605
Sims Library Tax Transfer	1,279,557	1,395,554	1,389,870
Senior Citizen Center	1,029,835	1,059,129	945,552
Total Culture & Recreation	5,537,838	6,357,552	8,272,909
Total Expenditures & Transfers Out	58,115,424	66,242,487	70,082,636
Revenues & Transfers In less Expenditures	3,294,067	8,638,774	(3,851,256)

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CITY OF WAXAHACHIE
EXPENDITURES BY DEPARTMENT

	ORIGINAL BUDGET FY2024	RVSD/ YE ESTIMATE FY2024	PRPOSED BUDGET FY2025
WASTEWATER FUND			
Non Departmental	4,537,502	4,548,011	5,070,137
Wastewater Administration	701,483	690,500	750,336
Wastewater Collection	2,514,490	2,548,743	2,302,350
Wastewater Treatment	3,682,233	4,172,660	5,179,291
Wastewater Utility Billing	560,399	675,905	710,710
Transfers Out	2,216,800	2,220,400	1,963,900
Total Expenditures	14,212,907	14,856,219	15,976,724
WATER FUND			
Non Departmental	6,720,943	7,705,086	6,993,580
Water Administration	796,265	813,971	782,538
Water Distribution	1,627,077	1,709,996	1,904,999
Water Meters	1,508,286	1,284,623	1,336,904
Water Production	7,087,937	7,020,404	8,429,703
Water Utility Billing	637,392	777,007	687,395
Transfers Out	2,983,100	3,078,200	3,067,700
Total Expenditures	21,361,000	22,389,287	23,202,819
SOKOLL FUND			
Non Departmental	2,752,060	2,788,135	2,742,560
Sokoll Operations	3,031,912	4,913,889	3,293,081
Transfers Out	671,533	671,533	861,120
Total Expenditures	6,455,505	8,373,557	6,896,761
WCDC FUND			
Non Departmental	62,813	2,378,507	640,120
Civic Center	1,701,854	1,794,886	1,798,489
Community Beautification	756,732	751,185	623,265
Sports Complex	2,876,909	2,870,934	2,767,206
Debt Service Transfer	1,710,313	1,710,313	1,705,000
Transfers Out	74,058	76,110	81,070
Total Expenditures	7,182,679	9,581,935	7,615,150
WCDC DEBT SERVICE FUND			
Non Departmental	1,740,313	1,740,418	1,737,846
Total Expenditures	1,740,313	1,740,418	1,737,846
HOTEL MOTEL FUND			
Non Departmental	273,777	298,150	301,088
Convention/Visitors Bureau	792,297	785,051	807,229
Transfers Out	20,000	20,000	20,000
Total Expenditures	1,086,074	1,103,201	1,128,317
REFUSE SERVICES FUND			
Contracted Refuse Service	1,253,277	1,257,633	1,425,800
Convenience Station	516,546	533,000	532,489
Transfers Out	305,533	305,500	303,500
Total Expenditures	2,075,356	2,096,133	2,261,789
GENERAL DEBT SERVICE FUND			
Non Departmental	14,964,998	14,316,148	16,247,216
Total Expenditures	14,964,998	14,316,148	16,247,216
CEMETERY FUND			
Cemetery	343,713	334,450	419,986
Total Expenditures	343,713	334,450	419,986
MID-WAY AIRPORT FUND			
Mid-Way Operations	745,149	1,082,607	966,117
Total Expenditures	745,149	1,082,607	966,117

ORDINANCE NO. 3558

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, 2024 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 one hundred dollars ($100.00) is required for regular residential service. The billing department may adjust the amount of deposit based on payment history.

Residential New Construction: A deposit of one hundred seventy-three dollars ($173.00) 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	$260.00
1 ½" water meter	$390.00
2" water meter	$649.00
3" water meter	$1,296.00
4" water meter	$2,591.00
6" water meter	$3,886.00
8" water meter	$7,772.00
10" water meter or larger	$12,952.00
Fire Hydrant meter with RPZ *	$2,345.00

*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	$21.53
1 ½" water meter	$48.07
2" water meter	$70.55
3" water meter	$137.17
4" water meter	$283.79
6" water meter	$551.90
8" water meter	$954.85
10" water meter or larger	$1,492.79
Fire Hydrant meter	$236.31

(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	$5.67
10,001 – 20,000	$6.57
20,001 - 30,000	$7.44
30,001 – 40,000	$8.25
40,001 & above	$9.35

Non-irrigation apartment meters, and commercial/industrial meters will be charged at a rate of $5.67 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	$28.53 (minimum charge)
Over 1,500 to 11,000 gallons	$5.03 per 1,000 gallons
All over 11,000 gallons, maximum billing per dwelling	$76.32

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	$28.53 (minimum charge)	$28.53 (minimum charge)	$0.24 (minimum charge)
All usage over 1,500 gallons	$5.03 per 1,000 gallons	$5.03 per 1,000 gallons	$0.24 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 $135.00, twenty-one (21) days after the billing date shall have all services subject to disconnection. The past due amount and any applicable fees including a cutoff fee of $45.00 must be paid prior to reconnection of services. A deposit also may be required prior to reconnection.

(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 $45.00 each if performed during 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/Chargeback Fee. In the event a payment is returned for any service or good provided by the City, a $38.00 fee will be charged. Any disputed debit/credit card transaction will be subject to a $15.00 fee. Returned check/chargeback is considered payment not receive and services will be subject to disconnection.

(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 $140.00 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 $166.00 (see "(k)" below) must be paid before service is restored.

(f) Fire hydrant meter set fee: $42.00

(g) Meter Box Replacement Fee: $137.00 plus actual materials cost

(h) Cut lock fee: $166.00

(i) Reread meter service charge: $20.00

(j) After hours connection fee: $81.00

(k) Tampering penalty: $166.00

(l) New account fee: $20.00

(m) Sokoll Rate fee: $1.82 per 1,000 gallons

(n) Solid Waste fee: $12.48 (*excluding sales tax)

PASSED, APPROVED AND ADOPTED this the 9th day of September, 2024.

CITY OF WAXAHACHIE 1849 COUNTY OF ELLIS

Billie Wallace

MAYOR

ATTEST:

Amber Villarreal

City Secretary

TOC

ORDINANCE NO. 3559

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 2025 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 2025, upon all property, real, personal and mixed within the corporate limits of the City subject to taxation, a total tax of $0.61000 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, $0.357116 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, $0.019800 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, $0.233084 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 3.25 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $11.87.

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 9th day of September, 2024.

Billie Wallace
MAYOR

ATTEST:

Amber Villarreal
City Secretary

CITY OF WAXAHACHIE 1849 COUNTY OF ELLIS

TOC

ORDINANCE NO. 3560

AN ORDINANCE OF THE CITY OF WAXAHACHIE, TEXAS, ESTABLISHING AND RE-ESTABLISHING CLASSIFIED POSITIONS UNDER CIVIL SERVICE IN THE FIRE AND POLICE DEPARTMENTS, REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. The classified positions under Civil Service in the Fire Department shall be as follows:

Assistant Fire Chief	1
Fire Marshal	1
Fire Battalion Chief	5
Fire Captain	12
Fire Lieutenant	6
Fire Pumper Engineer	19
Firefighter	45

SECTION 2. The classified positions under Civil Service in the Police Department shall be as follows:

Assistant Police Chief	2
Police Lieutenant	5
Sergeants	8
Corporal	10
Police Patrol Officer	62

SECTION 3. The annual/monthly base rate pay for each of the above captioned classified positions shall be determined by each year's budget.

SECTION 4. The positions of Assistant Fire Chief and Assistant Police Chief shall be appointed positions, appointed by the head of the department.

SECTION 5. That all ordinances of the City of Waxahachie heretofore adopted which are in conflict with the provisions of this ordinance be, and the same are hereby repealed.

SECTION 6. That this ordinance shall take effect thirty days after passage and all requirements under Chapter 143 of the Local Government Code have been satisfied.

PASSED, APPROVED, AND ADOPTED this 9th day of September, 2024.

CITY OF WAXAHACHIE 1849 COUNTY OF ELLIS

Billie Wilson

MAYOR

TOC

ATTEST:

Amber Villarreal

CITY SECRETARY

2024 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Waxahachie	469-309-4000
Taxing Unit Name	Phone *(area code and number)*
401 S. Rogers Waxahachie, TX 75165	www.waxahachie.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 6,627,527,431
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 770,419,125
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 5,857,108,306
4.	**Prior year total adopted tax rate.**	$ 0.610000 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. **Original prior year ARB values:**	$ 147,184,271
	B. **Prior year values resulting from final court decisions:**	- $ 129,397,318
	C. **Prior year value loss.** Subtract B from A.[3]	$ 17,786,953
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**	
	A. **Prior year ARB certified value:**	$ 386,693,793
	B. **Prior year disputed value:**	- $ 57,870,526
	C. **Prior year undisputed value.** Subtract B from A.[4]	$ 328,823,267
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 346,610,220

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 6,203,718,526
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: $ 51,409,142 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 78,386,790 C. **Value loss.** Add A and B. [6]	$ 129,795,932
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use proper- ties that qualified in the prior year. A. **Prior year market value:** $ 0 B. **Current year productivity or special appraised value:** - $ 0 C. **Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 129,795,932
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 181,587,744
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 5,892,334,850
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 35,943,242
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 313,329
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 36,256,571
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] A. **Certified values:** $ 7,503,969,515 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] - $ 247,395,427 E. **Total current year value.** Add A and B, then subtract C and D.	$ 7,256,574,088

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 41,583,991 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 41,583,991
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. [16]	$ 783,712,668
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 6,514,445,411
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 181,700,495
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 181,700,495
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 6,332,744,916
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.572525 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ /$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.379700 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,203,718,526

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 23,555,519
31.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31. 11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.. + $ 211,444	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 762,864	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function $ -551,420	
	E. Add Line 30 to 31D.	$ 23,004,099
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,332,744,916
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.363256 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.. – $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..... $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26. 044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100..... $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100..... $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... $ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023..... $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100..... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100..... $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100..... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.363256 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... $ 7,140,169	
	B. Divide Line 40A by Line 32 and multiply by $100..... $ 0.112749 /$100	
	C. Add Line 40B to Line 39.	$ 0.476005 /$100
41.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.492665 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.[27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0.000000 /$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.[28] Enter debt amount $ 16,366,062 **B.** Subtract **unencumbered fund amount** used to reduce total debt. − $ 410,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) − $ 0 **D.** Subtract **amount paid** from other resources − $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 15,956,062
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector.[29]	$ 771,901
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 15,184,161
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector.[30] 100.00 % **B.** Enter the prior year actual collection rate. 98.69 % **C.** Enter the 2022 actual collection rate. 97.94 % **D.** Enter the 2021 actual collection rate. 99.83 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[31]	100.00 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 15,184,161
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,514,445,411
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.233084 /$100
49.	**Current year voter-approval tax rate.** Add Lines 41 and 48.	$ 0.725749 /$100
D49.	***Disaster Line 49 (D49):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ 0.000000 /$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 7,481,488
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 6,514,445,411
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.114844 /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.** [35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.572525 /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ 0.572525 /$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.725749 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.610905 /$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 6,514,445,411
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.610905 /$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.[39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.[40] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;[41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);[42] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.[43]

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.[44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.610229 /$100
	B. Unused increment rate (Line 66)	$ 0.000360 /$100
	C. Subtract B from A	$ 0.609869 /$100
	D. Adopted Tax Rate	$ 0.610000 /$100
	E. Subtract D from C	$ -0.000131 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 6,206,449,931
	G. Multiply E by F and divide the results by $100	$ -8,131
64.	**Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.630350 /$100
	B. Unused increment rate (Line 66)	$ 0.003391 /$100
	C. Subtract B from A	$ 0.626959 /$100
	D. Adopted Tax Rate	$ 0.630000 /$100
	E. Subtract D from C	$ -0.003041 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 5,171,073,212
	G. Multiply E by F and divide the results by $100	$ -157,253
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.000000 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.660000 /$100
	E. Subtract D from C	$ -0.660000 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 0
	G. Multiply E by F and divide the results by $100	$ 0
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 0 /$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.610905 /$100

[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	0.363256
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,514,445,411
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.007675 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.233084 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.604015 /$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [48]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [49]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.610000 /$100
75.	**Adjusted 2023 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - **or** - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - **or** - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ 0.000000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,892,334,850
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ 0
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,332,744,916
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ 0.000000 /$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §§26.42(c)
[51] Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	$ 0.610905 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.572525 /$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

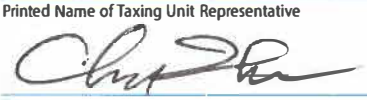
Voter-approval tax rate. ..... $ 0.610905 /$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 58

De minimis rate. ..... $ 0.604015 /$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.[52]

print here ➧ Chad Tustison
Printed Name of Taxing Unit Representative

sign here ➧ 
Taxing Unit Representative

6/5/2024
Date

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

Reset Print

2023 Comprehensive Plan Vision

The 2023 Comprehensive Plan is a critical policy document that provides a long-term vision for managing the City's growth. It serves as a framework for City leaders to make informed decisions on allocating resources and prioritizing investments to achieve the City's vision and guiding principles. Additionally, the plan can help guide the budget process by identifying priorities for future operating needs and capital infrastructure projects.

The City Council adopted the plan in March 2023 following extensive collaboration between City staff, Council, citizen committees, and residents during the comprehensive planning process that began in February 2021.

IDENTITY STATEMENT

"We value family, responsibility to our community, and inclusivity. We respect our history, nature, and culture – and we are working together to cultivate a vibrant place that is enjoyable and affordable for residents and a true destination that welcomes new people and businesses to our community"

At the start of the project, the consultant team conducted surveys and public meetings to gather feedback from the public. The goal was to identify the City's assets, challenges, and opportunities. Based on the public's input, the Comprehensive Plan Advisory Committee (CPAC) drafted the following vision statement that encapsulates the City's aspirations.

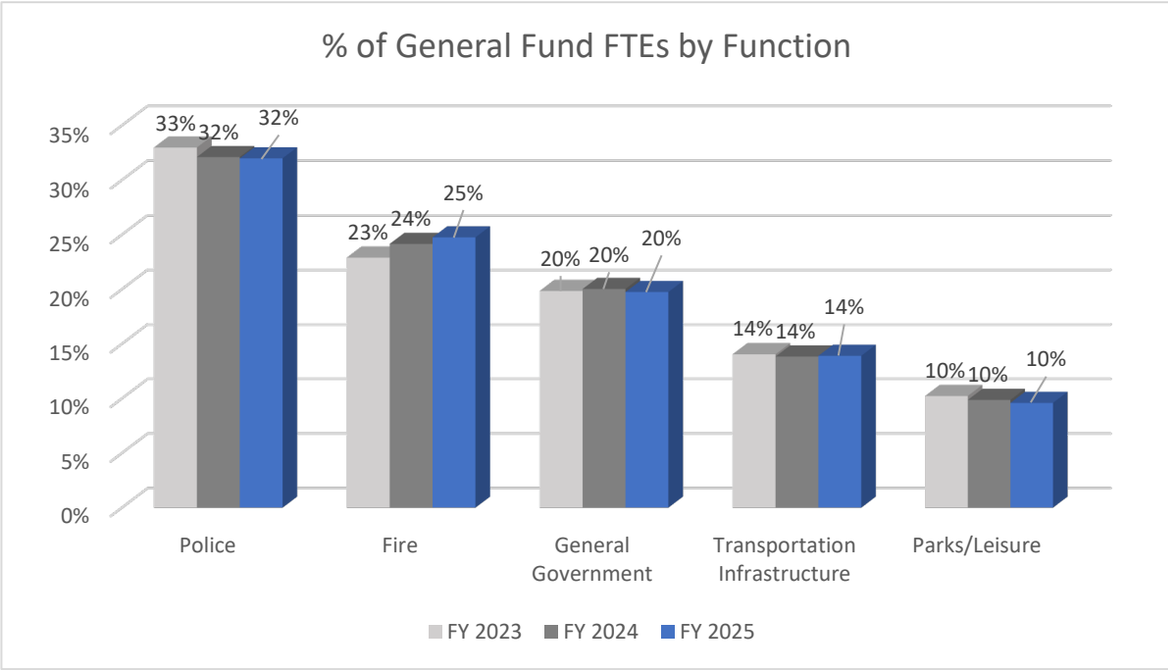
GUIDING PRINCIPLES

1. Resource stewardship and fiscally responsible growth ensures a more prosperous community for the long haul.
2. Our historic core is valuable and worthy of investment and incremental improvement.
3. When what we need is closer to home, we need fewer roads and quality of life improves.
4. When housing types are diverse and plentiful, more people can afford to live comfortably.
5. Everyone deserves access to a safe, affordable, and efficient mobility system.
6. Our culture, places, and people form the foundation for a diverse, resilient, and locally-focused economy.

The guiding principles are an extension of the vision statement. They help align the City's growth and development with the community's desires for the future. By making these the forefront of all decisions, the City can drive growth and development in alignment with the City's values and priorities.

BUDGETED FTEs BY GENERAL FUND DEPARTMENT

General Fund	FY 2023	FY 2024	FY 2025
Animal Control	4.0	4.0	5.0
Building Services	13.0	13.0	13.0
Central Garage	3.0	3.0	4.0
City Marshal	2.0	2.0	2.0
City Secretary	3.0	3.0	3.0
Communications & Marketing	2.0	2.0	2.0
Community Services	5.0	5.0	5.0
Downtown Development	2.0	2.0	2.0
Economic Development	2.0	2.0	2.0
Emergency Management	3.0	3.0	3.0
Facility Maintenance	3.0	3.0	4.0
Finance	10.0	11.0	11.0
Fire	75.0	82.0	89.0
General Administration	5.0	5.0	5.0
Human Resources	5.0	7.0	7.0
Municipal Courts	4.0	4.0	4.0
Parks & Recreation	25.0	25.0	25.0
Penn Park Pool	3.0	3.0	3.0
Planning	7.0	7.0	8.0
Police	108.0	109.0	115.0
Public Works	13.0	14.0	15.0
Senior Citizens Center	5.5	5.5	6.5
Streets	25.0	25.0	26.0
General Fund Total	**327.5**	**339.5**	**359.5**



TOC

Wastewater Fund	**FY 2023**	**FY 2024**	**FY 2025**
Wastewater Administration	4.75	4.75	4.75
Wastewater Collection	13.00	13.00	13.00
Wastewater Treatment	19.00	19.00	19.00
Wastewater Fund Total	**36.75**	**36.75**	**36.75**
Water Fund			
Meters	6.00	6.00	6.00
Water Administration	4.75	4.75	4.75
Water Distribution	9.00	9.00	11.00
Water Production	17.50	18.50	19.50
Water Fund Total	**37.25**	**38.25**	**41.25**
Wastewater/Water Utility Billing	5.00	5.00	5.00
Refuse Fund			
Convenience Station	3.00	3.00	3.00
Refuse Fund Total	**3.00**	**3.00**	**3.00**
Hotel/Motel Fund			
Convention & Visitors Bureau	3.00	3.00	3.00
Hotel/Motel Fund Total	**3.00**	**3.00**	**3.00**
Waxahachie CDC Fund			
Civic Center	10.50	10.50	10.50
Community Beautification	2.00	3.00	3.00
Sport Complex	7.50	7.50	7.50
Waxahachie CDC Fund Total	**20.00**	**21.00**	**21.00**
Cemetery Fund			
Cemetery	4.00	4.00	5.00
Cemetery Fund Total	**4.00**	**4.00**	**5.00**
Joint Venture			
Mid-Way Airport	**3.50**	**3.50**	**3.50**
RW Sokoll Water Treatment Plant	**4.50**	**4.50**	**4.50**

New Positions Added to the FY 2025 Budget

Fund	Department	FTEs	Description
General Fund	Animal Control	1	**Animal Shelter Attendant** - Enhances animal care and adoption efforts.
General Fund	Central Garage	1	**Assistant Fleet Manager** - Assists Fleet manager and enhance tracking and maintenance of City vehicles.
General Fund	Facility Maintenance	1	**Facilities Manager** - Leads building operations and maintenance for growing inventory of city owned buildings.
General Fund	Fire	6	**Firefighter**- Increases hiring ratio to allow personnel more flexibility to use leave time and without increasing department overtime.
General Fund	Fire	1	**Business Operations Coordinator** - Provides strategic budgetary, purchasing, and logistical support to allow for Fire administrative staff to concentrate on their primary duties.
General Fund	Planning	1	**Planner** - Addresses the increased workload due to our ETJ release applications; STR SUP applications; complexities of the projects; and growth of City population.
General Fund	Police	5	**Police Patrol Officer** - Addresses the growing demand for service as a result of population growth and help mitigate stresses on the department coverage.
General Fund	Police	1	**Business Operations Coordinator** - Provides strategic budgetary, purchasing, and logistical support to allow for Police administrative staff to concentrate on their primary duties.
General Fund	Public Works	1	**Public Works Inspector III** - Helps with the additional work load and increased projects due to City's continued growth.
General Fund	Senior Citizens Center	0.5	**Administrative Clerk (PT)**- Allows the expansion of the center's schedule for a full day of activity on Saturdays.
General Fund	Senior Citizens Center	1	**Lead Food Service Coordinator** - Provides enhanced levels of service and nutritional support for the senior center's members through additional education, food, and kitchen services; (PT to FT).
General Fund	Streets	1	**Superintendent** - Provides enhanced oversite of field crews; manages staffing levels; assigns work priorities; provides trainings and inspections; and ensures safety procedures and policies
Water Fund	Water Distribution	2	**Utility Worker** - Enables a proactive valve and hydrant maintenance program and enhances overall productivity in daily and after-hour operations.
Water Fund	Water Production	1	**Water Quality Specialist** - Provides enhanced testing and maintenance program to include more sampling, maintenance, dead-end flushing, and provide weekend coverage.
Cemetery Fund	Cemetery	1	**Cemetery Coordinator** - Performs managerial, administrative, and maintenance functions at the cemetery with direct on-site supervision.

The expenditures itemized below listed in accordance with the provisions of Texas Local Government Code §140.0045, as amended by House Bill 1495 in the 86th Legislative Session.

For FY 2024, the best available estimate of total City expenditures for notices required by law to be published by the City in a newspaper is $11,830. For FY 2025, $11,850 is anticipated to be expended.

For FY 2024, the total City expenditures for directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action is $0. For FY 2025, $0 is proposed to be expended.

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.

Balanced Budget – The expenses and expenditures do not exceed the budgeted revenue plus the unassigned fund balance

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 – (CIP) 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.

Capital Expenditures/Outlay - Expenditures which result in the acquisition of or addition to fixed assets having purchase price of greater than $20,000 and useful life of more than one year.

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.

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.

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

GASB – Governmental Accounting Standards Board

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.

GFOA – Government Finance Officers Association

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).

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.

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.

PILOT – Payment in-lieu of taxes.

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.

- 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).

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
Airport-Mid-Way Regional Airport shared with City of Midlothian
AMR - Automatic Meter Reader
Arts Council
ATV-All Terrain Vehicle
Baylor/Scott & White Hospital
Baylor Hospital
BNSF Waterline Replacement
Building Development Board
C.O. Bonds-Certificate of Obligation
Cemetery-City Cemetery
City's Comprehensive Plan
City's Tax Increment Reinvestment Zone #1
CIP-Capital Improvement Program
Civic Center-City owned event center
Class C misdemeanors
COLA-Cost of Living Adjustment
Covid-19 Pandemic
CVB-Convention & Visitor's Bureau
DFW-Dallas Ft. Worth
ECES-Ellis County Emergency Services Economic Development Reserve
Economic Incentive Funding
Ellis Central Appraisal District
EOC-Emergency Operations Center
Estimated Frozen Taxable Value
Excavator-Earth moving/construction equipment
G.O. Bonds-General Obligation Bonds
GAC - Granular Activated Carbon units
Gbps circuits – gigabit per seconds circuits
HVAC-Heater/Air Conditioner
IH35 – US Interstate Highway 35
I & S-Interest & Sinking
ISD-Independent School District
ISO Class 2/10 Rating
K-9 Unit-Canine Police Unit
Lake Waxahachie
Lee Penn Park Pool
Levy (Property tax)
M & O-Maintenance & Operations
Membrane filtration
MGD - millions of gallons per day
MSA-Metropolitan Statistical Area
Nicholas P. Sim's Library
On-site chlorine generation
Optimist Club Pool
Optimist Pool
Parallel Gravity Trunk Sewer Line
PILOT – payment in lieu of taxes
PIO-Public Information Office (Officer)
Planning Review Board
RACES computers
Railyard Park
Rate (Property tax)
Refuse-Contracted operation for waste pickup and disposal
Roadway Impact Fees
Robert W Sokoll Water Treatment Plant
Rockett Special Utility District
SAFER grant - Fire
Sanitary Sewer Overflow Initiative Agreement
Sanitary Sewer Overflows
SCBA-Self Contained Breathing Apparatus
Senate Bill 2-Property Tax legislation
Service Areas
Service Enhancements
Skid Steer-Construction/Maintenance equipment
Sports Complex-City owned complex for multiple sports
SWAT Unit-Special Weapons & Tactics
TCEQ-Texas Commission on Environmental Qualities
Texas Historical Commission
Texas Local Government Code Chapter 351
TIFRZ-Tax Increment Fund Reinvestment Zone
TIRZ-Tax Increment Reinvestment Zone
US35 - US Interstate Highway 35
Utility Franchise Fees

VEOCI-Virtual Emergency Operations Center Software
Wastewater Impact Fees
Water Impact Fees
Waxahachie Community Development Corporation
WCDC-Type B Economic Development Corporation
WWTP-Wastewater Treatment Plant
Zoning Board of Adjustment