

A G E N D A

A *special meeting* of the Mayor and City Council of the City of Waxahachie to be held in the Council Chamber at City Hall, 401 S. Rogers, Waxahachie, Texas, on ***Tuesday, August 29, 2023 at 5:30 p.m.***

Council Members: David Hill, Mayor, Council Member Place 1
Chris Wright, Mayor Pro Tem, Council Member Place 3
Patrick Souter, Council Member Place 2
Billie Wallace, Council Member Place 4
Travis Smith, Council Member Place 5

1. Call to Order
2. Invocation
3. Pledge of Allegiance and Texas Pledge of Allegiance
4. ***Public Comments:*** Persons may address the City Council on any issues. This is the appropriate time for citizens to address the Council on any concern whether on this agenda or not. In accordance with the State of Texas Open Meetings Act, the Council may not comment or deliberate such statements during this period, except as authorized by Section 551.042, Texas Government Code. ***Speakers must observe the five (5) minute time limit.***
5. ***Public Hearing*** on the proposed Tax Rate for fiscal year 2023-2024 and ***vote*** to set the date for adoption
6. ***Public Hearing*** on the City of Waxahachie proposed Budget for fiscal year 2023-2024 and ***vote*** to set the date for adoption
7. Comments by Mayor, City Council, City Attorney and City Manager
8. Adjourn

The City Council reserves the right to go into Executive Session as authorized by Section 551.071(2) of the Texas Government Code, for the purpose of seeking confidential legal advice from legal counsel on any agenda item listed herein. This meeting location is wheelchair-accessible. Parking for mobility-impaired persons is available. Any request for sign interpretive services must be made forty-eight hours ahead of the meeting. To make arrangements, call the City Secretary at 469-309-4006 or (TDD) 1-800-RELAY TX



Memorandum

To: Honorable Mayor and City Council

From: Chad Tustison, Finance Director

Thru: Michael Scott, City Manager

Date: August 29, 2023

Re: Public Hearing on the Proposed Tax Rate for Fiscal Year 2023-2024

Motion: "I move to consider that the vote on the proposed tax rate be held on September 5, 2023 at 7:00 PM at City Hall Council Chambers, 401 S Rogers St, Waxahachie, Texas."

Item Summary: As part of the annual budget process, Chapter 26 of the Property Tax Code requires taxing units to comply with truth-in-taxation laws in adopting their tax rates. This item meets the requirement for the City Council to hold a public hearing on the proposed tax rate necessary to fund the Fiscal Year (FY) 2024 Annual Budget and announce the date, time, and place of the meeting to vote on the proposed rate.

Item Description: The FY 2024 Proposed Budget includes a tax rate of \$0.61000 per \$100 valuation, which is two cents less than the current rate. This rate provides for additional funding for operating costs to keep pace with growth and to fund and plan for capital needs throughout the City. Of this amount, a rate of \$0.37970 is for Operations and Maintenance (including the Sims Library rate) and \$0.23030 is for Interest and Sinking. The proposed rate exceeds the no-new-revenue rate of \$0.538795 but does not exceed the voter-approval tax rate of \$0.610229.

(5)

Staff recommends that the City Council make the motion to hold the vote on the adoption of tax rate take place at the next regular scheduled City Council Meeting on September 5, 2023 at 7 pm.

(5)

The following provides a breakdown of the Proposed Fiscal Year 2024 tax rate

	FY 2024
FY 2023 Current Property Tax Rate	0.63000
FY 2024 Proposed Tax Rate	0.61000
FY 2024 Proposed Tax Rate	0.61000
<i>Debt Service Rate</i>	<i>0.23030</i>
<i>M&O Rate</i>	<i>0.37970</i>
<i>General Services</i>	<i>0.35930</i>
<i>Sims Library</i>	<i>0.02040</i>
No New Revenue (NNR) Rate	0.53880
Maintenance and Operations (M&O) NNR Rate	0.36707
Voter Approval Rate	0.61023
<i>M&O Voter Approval Rate (3.5% above M&O NNR)</i>	<i>0.37972</i>
<i>Debt Service Rate</i>	<i>0.23030</i>

(6)



Memorandum

To: Honorable Mayor and City Council

From: Chad Tustison, Finance Director

Thru: Michael Scott, City Manager

Date: August 29, 2023

Re: Public Hearing on the Proposed Budget for Fiscal Year 2023-2024

Motion: "I move to consider that the vote on the adoption for the Fiscal Year 2023-2024 budget be held on September 5, 2023 at 7:00 PM at City Hall Council Chambers, 401 S Rogers St, Waxahachie, Texas."

Item Summary: This agenda item is a public hearing of an ordinance to consider the City's Proposed Budget for Fiscal Year 2024, which begins October 1, 2023.

Item Description: Texas Local Government Code 102.007 requires that the City Council take action at the conclusion of the hearing. Staff recommends that the City Council make the motion to hold the vote on the adoption of the budget to take place at the next regular scheduled City Council Meeting on September 5, 2023 at 7 pm.

(6)

Received in
City Secretary's Office
8/4/23 JB
City of Waxahachie, Texas



CITY OF WAXAHACHIE

FY 2024 PROPOSED BUDGET

As required by Section 102.005 of the Local Government Code, the City of Waxahachie is providing the following statement on this cover page of its FY 2024 Proposed Budget:

This budget will raise more total property taxes than last year's budget by \$3,877,260 or 11.3%, and of that amount \$2,299,215 is tax revenue to be raised from new property added to the tax roll this year.

The FY 2024 budget is based upon a proposed tax rate of \$0.61000 per \$100 of valuation, a decrease of two cents.

GENERAL FUND

(6)

	FY 2023 ESTIMATE	FY 2024 PROPOSED BUDGET
BEGINNING BALANCE	25,375,281	22,186,106
REVENUES		
Current Property Tax - General	21,034,000	22,531,000
Current Property Tax - Library	1,146,000	1,279,200
Sales Tax	21,896,000	22,663,000
Franchise Fees	4,990,000	5,176,200
Licenses & Permits	1,351,500	1,385,612
Charges for Service	1,567,000	1,579,458
Fines & Forfeitures	1,036,000	1,050,200
Miscellaneous	3,285,500	2,503,016
Transfers In	2,961,000	3,241,824
TOTAL REVENUES	\$ 59,267,000	\$ 61,409,511
EXPENDITURES		
Administration	1,964,772	2,165,865
Animal Control	500,663	423,593
Building Services	1,137,843	1,440,697
Central Garage	322,012	352,802
Chautauqua Auditorium	46,119	23,609
City Attorney	406,000	300,000
City Marshal	234,321	252,068
Community Services	440,941	584,362
Downtown Development	323,651	326,032
Economic Development	2,218,982	1,828,173
Emergency Management	554,508	513,943
Facility Maintenance	362,931	479,347
Finance	1,651,745	1,920,778
Fire	10,754,268	13,521,505
General Items	11,357,837	533,569
Human Resources	812,033	844,177
IT	1,057,130	907,010
Municipal Court	517,601	505,560
Optimist Pool	37,196	57,322
Parks and Recreation	2,807,303	2,928,056
Penn Park Pool	35,682	92,384
Planning	769,231	899,350
Police	14,513,328	16,427,151
Public Works	1,743,042	2,279,169
Railyard Park	136,444	118,187
Rodeo	8,549	8,888
Senior Citizens Center	814,226	1,029,835
Sims Library	1,162,541	1,279,557
Streets	6,434,410	6,012,435
TOTAL EXPENDITURES	\$ 63,125,309	\$ 58,055,424
<i>Surplus (Use of Fund Balance)</i>		
<i>Chg in PY Enc/ED</i>	<i>669,134</i>	
ENDING BALANCE	22,186,106	25,540,193

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WATER FUND SUMMARY

	FY 2023 ESTIMATE	FY 2024 PROPOSED BUDGET
REVENUES		
Charges for Service - Water	18,587,000	19,080,400
Fees & Charges	633,216	654,100
Miscellaneous	757,310	543,800
Transfers In	438,617	438,600
TOTAL REVENUES	\$ 20,416,143	\$ 20,716,900
EXPENDITURES		
Water Utility Administration	727,105	796,265
Meters	1,494,012	1,508,286
Water Production	5,330,079	6,130,438
Water Distribution	2,056,444	1,627,077
Utility Billing - Water	638,105	637,392
Water Non-Departmental	8,877,098	10,562,025
Additional Future Debt Service		979,517
TOTAL EXPENDITURES	\$ 19,122,843	\$ 22,241,000

WASTEWATER FUND

(6)

	2023 ESTIMATE	FY 2024 PROPOSED BUDGET
REVENUES		
Charges for Service - Wastewater	11,776,410	12,665,230
Fees & Charges	234,200	241,400
Miscellaneous	326,600	253,300
Transfers In	1,325,040	1,319,849
TOTAL REVENUES	\$ 13,662,250	\$ 14,479,779
EXPENDITURES		
Wastewater Administration	600,998	701,483
Wastewater Collection	2,251,022	2,514,490
Wastewater Treatment	3,361,676	3,682,233
Utility Billing - Wastewater	556,067	560,399
Wastewater Non-Departmental	5,936,666	6,463,416
Additional Debt Service		290,886
TOTAL EXPENDITURES	\$ 12,706,429	\$ 14,212,907

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WCDC FUND

	FY 2023 ESTIMATE	FY 2024 PROPOSED BUDGET
BEGINNING BALANCE	\$ 4,452,238	\$ 4,520,319
REVENUES		
Sales Tax	7,262,282	7,516,500
Charges For Svc - Civic Center	553,225	583,375
Charges For Svc - Sports Complex	252,000	258,500
Miscellaneous	175,215	110,000
Transfers In	50,000	50,000
TOTAL REVENUES	\$ 8,292,722	\$ 8,518,375
EXPENDITURES		
Non-Departmental	3,270,765	1,807,184
Civic Center	1,662,909	1,701,854
Sports Complex	2,620,107	2,876,909
Community Beautification	670,861	756,732
TOTAL EXPENDITURES	\$ 8,224,642	\$ 7,142,679
GROSS ENDING BALANCE	\$ 4,520,319	5,896,015

(6)

SOKOLL WATER FUND

	FY 2023 ESTIMATE	FY 2024 FORECAST
REVENUES		
Charges for Service - Water	2,428,000	3,077,015
Transfers In	4,336,520	3,575,830
TOTAL REVENUES	\$ 6,764,520	\$ 6,652,845
EXPENDITURES		
Personnel Services	373,310	457,182
Supplies & Materials	627,124	918,541
Operating Expenses	121,907	124,025
Maintenance	330,017	284,970
Travel & Training	8,441	7,860
Utilities & Fuel	470,695	484,424
Miscellaneous	2,757,561	2,751,310
Capital	1,452,823	-
Transfers Out	615,860	671,533
<i>5-Year Equipment Replacement</i>		<i>800,000</i>
<i>5-Year Capital Enhancements</i>		<i>153,000</i>
<i>5-Year Operating Enhancements</i>		<i>-</i>
TOTAL EXPENDITURES	\$ 6,757,738	\$ 6,652,845

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HOTEL/MOTEL FUND

	FY 2023 ESTIMATE	FY 2024 PROPOSED BUDGET
REVENUES		
Hotel/Motel Tax	1,072,147	1,077,507
Miscellaneous	49,237	19,492
TOTAL REVENUES	\$ 1,121,384	\$ 1,097,000
EXPENDITURES		
Convention & Visitors Bureau	716,524	792,297
Non-Departmental	288,037	293,777
TOTAL EXPENDITURES	\$ 1,004,561	\$ 1,086,074

(6)

CEMETERY FUND

	2023 ESTIMATE	FY 2024 PROPOSED BUDGET
REVENUES		
Lot Sales	49,114	46,886
Perpetual Care	104,791	114,405
Miscellaneous	28,670	14,787
TOTAL REVENUES	\$ 182,575	\$ 176,078
EXPENDITURES		
Cemetery	293,903	343,713
TOTAL EXPENDITURES	\$ 293,903	\$ 343,713

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REFUSE FUND

	FY 2023 ESTIMATE	FY 2024 PROPOSED BUDGET
REVENUES		
Charges for Service - Conv Station	622,016	649,551
Garbage Fees	1,310,199	1,420,650
Miscellaneous	147,847	123,560
TOTAL REVENUES	\$ 2,080,062	\$ 2,193,761
EXPENDITURES		
Non Departmental	318,500	305,533
Convenience Cneter	444,726	516,546
Tipping Fees	1,180,236	1,253,277
TOTAL EXPENDITURES	\$ 1,943,462	\$ 2,075,356

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MID-WAY AIRPORT FUND

	FY 2023 ESTIMATE	FY 2024 PROPOSED BUDGET
REVENUES		
Grant Reimbursement	45,868	50,000
Rental	529,910	525,134
Interest	22,895	15,000
Fees	36,396	37,488
Miscellaneous	8,800	8,800
Transfers In	76,810	-
TOTAL REVENUES	\$ 720,679	\$ 636,422
EXPENDITURES		
Personnel Services	311,490	357,289
Supplies & Materials	7,480	7,800
Operating Expenses	65,286	89,223
Maintenance	124,346	61,741
Travel & Training	4,670	5,220
Utilities & Fuel	37,219	37,331
Miscellaneous	-	-
Capital	20,175	-
Transfers Out	-	-
<i>5-Year Equipment Replacement</i>		76,639
<i>5-Year Capital Enhancements</i>		109,906
<i>5-Year Operating Enhancements</i>		-
TOTAL EXPENDITURES	\$ 570,666	\$ 745,149

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GENERAL DEBT SERVICE FUND

DESCRIPTION	ESTIMATE FY2023	BUDGET FY2024
Beginning Operating Funds	3,392,365	4,652,714
Revenues		
Current Taxes	12,150,000	14,441,680
Delinquent Taxes	48,000	50,000
Penalty & Interest	50,000	50,000
Hanger Rent	0	0
Miscellaneous Revenue	6,500	6,500
Investment Income	290,000	150,000
Proceeds from Debt Issued	0	0
Premium (Disc) on Debt Issued	0	0
Transfers In from Refuse	0	0
Total Revenues & Transfers In	12,544,500	14,698,180
Expenditures		
Paying Agent Fees	4,275	4,241
Interest Expense	3,171,026	3,764,829
Principal on Bonds	5,350,852	7,587,464
Bond Issuance Costs	7,500	0
Debt Service Pmt - Principal	316,614	326,429
Debt Service Pmt - Interest	52,214	42,400
TCDP Infrastructure Payment	2,035	0
Payment to Escrow Agent	2,370,000	3,230,000
Miscellaneous Expense	9,635	9,635
Total Expenditures & Transfers Out	11,284,151	14,964,998
Ending Operating Funds	4,652,714	4,385,896

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WCDC DEBT SERVICE FUND

	FY2023 ESTIMATE	FY2024 PROPOSED BUDGET
BEGINNING FUND BALANCE	411,658	444,964
Transfer from WCDC	1,738,641	1,710,313
Interest	33,000	30,000
TOTAL REVENUES	1,771,641	1,740,313
Paying Agen	1,025	1,025
Interest expense	666,746	629,330
Principal on bonds	1,070,321	1,109,708
Miscellaneous	243	250
TOTAL EXPENDITURES	1,738,335	1,740,313
ENDING FUND BALANCE	444,964	444,964

(6)

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 2023, the best available estimate of total City expenditures for notices required by law to be published by the City in a newspaper is \$7,970. For FY 2024, \$8,000 is anticipated to be expended.

For FY 2023, the total City expenditures for directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action is \$0. For FY 2024, \$0 is proposed to be expended.