

## **MEMORANDUM**

**TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL**

**FROM: PAUL STEVENS, CITY MANAGER**

**DATE: AUGUST 19, 2010**

**SUBJECT: PROPOSED FISCAL YEAR 2010-2011 GENERAL FUND BUDGET**

---

Submitted for your consideration and approval is the proposed General Fund Budget for Fiscal Year 2010-2011. This budget is the culmination of many months worth of work and several City Council budget work sessions. These work sessions have proved to be invaluable in constructing a budget that not only meets the needs for the upcoming fiscal year but also lays the groundwork for a new direction for the City of Waxahachie.

This budget, like the last few years, was formulated in the midst of a very difficult economic downturn. Although our major revenue categories were flat for FY 2009-2010 and are expected to remain flat or even decrease slightly, building permit revenue has been somewhat encouraging and we are optimistic this will stay on the same path for the upcoming fiscal year.

### **Revenue Summary**

For FY 2010-2011, revenues are budgeted to increase 7% over the FY 2009-2010 budget to \$21,637,400. The increase is due mainly to the proposed tax rate of \$.68 per \$100 valuation, whereas the current tax rate is \$.611208 per \$100 valuation. The effective tax rate is \$.650478 per \$100 valuation, which demonstrates the drop in appraised values for the upcoming year. Although existing values did drop, it is an encouraging sign that the City had nearly \$100 million in new property added to the tax rolls. This was by far the largest increase of any city in Ellis County. The new value did help offset the decrease in existing value which kept the overall value from having a significant drop.

Sales tax revenue is projected to be \$7,385,000, just below the 2009-2010 mark of \$7,412,000. Although sales tax revenue has dropped over the past few years, it does appear that it has reached its bottom due to the economic decline and is expected to remain relatively flat for the upcoming fiscal year.

As mentioned earlier, building permit revenue has been relatively strong. For fiscal year 2009-2010, this revenue is expected to surpass its budgeted amount of \$198,000 by nearly \$100,000. Based on current permit activity, revenue is expected to be \$280,000 for FY 2010-2011. Although this is not a large revenue source when compared to property and sales tax, it is a strong indication of the building activity the City has been

experiencing and should continue to experience in the upcoming fiscal year, which has much more far reaching revenue impacts than just the building permit itself.

Fund balance is not budgeted to be drawn down during the budget year. The fund balance for the General Fund is estimated to be \$5,855,793, which equates to 104 days of operating expenditures.

### **Expenditures**

In order to balance the Fiscal Year 2009-2010 budget, it was necessary for the City to eliminate 7 full-time and 16 part-time seasonal positions, have all employees take one unpaid furlough day per month, and take \$427,092 from fund balance. Fortunately, furlough days were discontinued beginning in June and we are projecting only a slight or no need of fund balance to complete the fiscal year.

Heading into the preparation of this budget, there seemed to be a consensus that furlough days should be avoided. This proposal includes no furlough days. The department directors were instructed when putting together their budget requests, that they keep expenditures relatively flat. This has been accomplished. In fact, out of the 26 General Fund departments, 15 of them have the same or a lower budget than the FY 2009-2010 budget which included furlough days. As we have discussed in the work sessions, we have budgeted very tightly. If we do have equipment failures or other needs beyond what is budgeted, we will likely come back to the Council with permission to use fund balance to meet those needs.

The budget includes a 7% increase in the cost of health insurance. Although insurance rates will go up, we had to adjust the co-pay from 85% to 80% to not have an even higher increase. Dental insurance will increase 14% with the same coverage as currently exists.

At the direction of City Council, we have increased funding in the Economic Development Department by \$25,000. This budget already included additional funds to institute a direct marketing service to help pinpoint potential business relocations to Waxahachie. The extra funds can be used for advertising and other services to assist in attracting new businesses as well.

In order to improve service in the Building Inspection Department, \$35,000 has been budgeted for a software package that will help to schedule inspections and speed up the inspection approval process.

We have budgeted \$220,000 in the Street Department for the purchase of some needed equipment in order to maintain our right-of-ways. Additionally, we have increased the street maintenance line item by approximately \$900,000 which gets this to a more respectable amount to help address street repairs and maintenance.

Fire Department overtime has been increased so the department can keep the ladder truck in service every day.

In order to plan for the future expansion of the City Cemetery, \$75,000 has been budgeted for the purchase of property.

Perhaps the biggest change in expenditures is the reduction of the amount of funding given to the Sims Library. As has been discussed, the City has found itself in the difficult position of drastically cutting its budget, including personnel, over the past several years. During that time, the library contribution has continued to increase. Sims Library will receive \$1,037,000, which includes the ad valorem tax revenue as well as delinquent tax and penalty and interest on those taxes.


The decrease in revenue brings it more in line with the reductions experienced by City departments and gets it closer to the revenue amount received by comparable libraries in the Metroplex.

### **Summary**

In closing, I would like to thank all of the department directors for their work on the preparation on this budget as well as Assistant City Manager Michael Scott and Director of Finance Charles Harris and his staff.

Mostly, I want to thank you the City Council for your guidance and direction in establishing this budget. The decisions made with regard to the tax rate, street maintenance funding and Sims Library will not only serve us well for this fiscal year, but many years beyond.

Thank you also for allowing us to serve you and the citizens of Waxahachie.

  
\_\_\_\_\_  
Paul Stevens, City Manager

**CITY OF WAXAHACHIE  
GENERAL FUND  
SUMMARY OF REVENUES  
2010-2011**

DESCRIPTION	2009	2010	ESTIMATED	PROPOSED
	Actual	Adopted Budget	FYE 2010	
<b>Tax Revenues</b>				
Ad Valorem Taxes				
Current Taxes - General	6,376,866	6,172,000	6,446,400	8,079,000
Current Taxes - Sims Library	1,285,102	1,261,000	1,317,200	999,000
Delinquent Taxes - General	110,396	111,000	101,500	106,000
Delinquent Taxes - Library	23,830	23,000	21,300	22,000
<b>Total Ad Valorem Taxes</b>	<b>7,796,194</b>	<b>7,567,000</b>	<b>7,886,400</b>	<b>9,206,000</b>
<b>Sales &amp; Use Taxes</b>				
General Sales Tax	7,673,955	7,412,000	7,348,900	7,385,000
Mixed Beverage Tax	52,390	48,000	72,900	70,000
<b>Total Sales &amp; Use Taxes</b>	<b>7,726,345</b>	<b>7,460,000</b>	<b>7,421,800</b>	<b>7,455,000</b>
<b>Penalty &amp; Interest</b>				
Penalty & Interest - General	69,035	60,000	74,200	76,000
Penalty & Interest - Library	13,982	12,300	15,400	16,000
<b>Total Penalty &amp; Interest</b>	<b>83,017</b>	<b>72,300</b>	<b>89,600</b>	<b>92,000</b>
<b>Total Tax Revenues</b>	<b>15,605,556</b>	<b>15,099,300</b>	<b>15,397,800</b>	<b>16,753,000</b>
<b>Franchise Fees</b>				
Electric	1,941,110	1,840,000	1,571,000	1,800,000
Telephone	130,210	112,000	98,000	97,000
Gas	334,771	350,000	366,100	360,000
Cable	26,154	49,000	44,900	45,000
Solid Waste	396,085	342,000	296,500	300,000
<b>Total Franchise Fees</b>	<b>2,828,330</b>	<b>2,693,000</b>	<b>2,376,500</b>	<b>2,602,000</b>
<b>Licenses &amp; Permits</b>				
Building Permits	267,667	198,000	290,200	280,000
Electric Permits	52,888	43,000	61,300	63,000
HVAC Permits	44,713	40,000	41,900	39,000
Food Permits	33,029	34,000	34,400	35,000
Downtown Market Food Permit	980	1,000	900	1,000
Alcoholic Beverage Sales Permits	450	500	100	0
Itenerant Vendor Permit	3,550	4,000	600	500
Contractor License	18,100	19,000	19,900	20,000
Electrical License	11,950	11,500	11,500	12,000
Plumbing License	17,200	6,300	7,300	7,000
HVAC License	8,213	9,000	7,600	8,000
<b>Total Licenses &amp; Permits</b>	<b>458,740</b>	<b>366,300</b>	<b>475,700</b>	<b>465,500</b>
<b>Charges for Services</b>				
Animal Control Fees	14,559	14,000	13,900	14,000
Gas / Plumbing Inspection Fees	35,638	45,700	43,300	43,300
Street Development Fee	27,437	8,000	2,800	0
Street Inspection Fee	46,337	32,000	6,800	75,000

**CITY OF WAXAHACHIE  
GENERAL FUND  
SUMMARY OF REVENUES  
2010-2011**

DESCRIPTION	2009	2010	ESTIMATED	PROPOSED
	Actual	Adopted Budget	FYE 2010	F Y 2011
Zoning Fees	34,722	34,000	13,900	1,200
Demolitions	19,149	21,500	7,300	7,500
Food Handler Classes	8,335	10,000	11,800	12,000
Waxahachie Rodeo Barn Fees	675	600	0	0
Chautauqua Auditorium Fees	1,550	2,000	200	300
<b>Total Charges for Services</b>	<b>188,402</b>	<b>167,800</b>	<b>100,000</b>	<b>153,300</b>
<b>Fines &amp; Forfeitures</b>				
Municipal Court Fines	417,353	445,000	413,100	430,000
Non-Traffic Court Fines	9,264	9,000	8,600	8,500
Fees on Fines	21,116	24,000	20,200	21,000
Loading/Customer Parking Zones	1,865	2,000	2,200	2,000
Collection Fees	29,904	31,000	0	0
<b>Total Fines &amp; Forfeitures</b>	<b>479,502</b>	<b>511,000</b>	<b>444,100</b>	<b>461,500</b>
<b>Investment Revenue</b>	<b>54,413</b>	<b>150,000</b>	<b>10,600</b>	<b>9,000</b>
<b>Other Revenue</b>				
Miscellaneous				
Fire Coverage - ETJ	0	0	0	12,000
Other Miscellaneous	180,624	167,000	209,900	135,000
Section 8 Reimbursement	15,930	15,700	15,700	15,700
Sale of Surplus Property	0	0	0	0
Senior Citizen Center	0	42,800	30,000	17,400
Rent - East Texas EMS	30,000	30,000	30,000	30,000
<b>Total Miscellaneous</b>	<b>226,554</b>	<b>255,500</b>	<b>285,600</b>	<b>210,100</b>
<b>Restricted Revenues</b>				
Intergovernmental Revenues	139,339	101,200	101,200	57,000
Developer Contributions	0	0	0	0
Penn Park Pool Contributions	0	15,000	1,500	0
Other Restricted Revenues	29,741	0	0	0
<b>Total Restricted Revenues</b>	<b>169,080</b>	<b>116,200</b>	<b>102,700</b>	<b>57,000</b>
<b>Total Other Revenues</b>	<b>395,634</b>	<b>371,700</b>	<b>388,300</b>	<b>267,100</b>
<b>Total Revenues</b>	<b>20,010,577</b>	<b>19,359,100</b>	<b>19,193,000</b>	<b>20,711,400</b>
<b>Transfers</b>				
Interfund	795,267	820,050	885,500	926,000
Proceeds - Capital Lease	0	0	0	0
Transfer - Debt Service	0	74,000	74,000	0
<b>Total Transfers</b>	<b>795,267</b>	<b>894,050</b>	<b>959,500</b>	<b>926,000</b>
<b>Total Revenues &amp; Transfers</b>	<b>20,805,844</b>	<b>20,253,150</b>	<b>20,152,500</b>	<b>21,637,400</b>

**CITY OF WAXAHACHIE  
GENERAL FUND  
EXPENDITURE SUMMARY BY CATEGORY  
F Y 2010-2011**

EXPENDITURE CATEGORY	<b>2009 Actual</b>	<b>2010 Adopted Budget</b>	<b>ESTIMATED FYE 2010</b>	<b>PROPOSED F Y 2011</b>
<b>REVENUES</b>	20,805,844	20,253,150	20,152,500	21,637,400
PERSONAL SERVICES	14,857,217	14,233,370	14,512,018	15,365,915
SUPPLIES	785,480	1,260,405	839,448	970,540
MAINTENANCE	525,545	1,241,670	1,090,714	1,588,424
UTILITIES	759,748	790,705	795,288	706,436
CONTRACTUAL & PROFESSIONAL SER	2,272,870	2,435,800	2,326,277	2,038,727
OTHER OPERATING COSTS	430,959	633,593	454,962	544,358
CAPITAL	125,465	84,500	278,000	323,000
	19,757,283	20,680,043	20,296,707	21,537,400
RESTRICTION OF AVAILABLE FUND BALANCE				25,000
TRANS OUT				75,000
<b>TOTAL EXPENDITURES</b>	<b>19,757,283</b>	<b>20,680,043</b>	<b>20,296,707</b>	<b>21,637,400</b>
<b>NET</b>	<b>1,048,561</b>	<b>(426,893)</b>	<b>(144,207)</b>	<b>0</b>

**CITY OF WAXAHACHIE  
GENERAL FUND  
DEPARTMENTAL TOTALS  
F Y 2010-2011**

	<b>2009</b>	<b>2010</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>FYE 2010</b>	<b>F Y 2011</b>
<b>REVENUES</b>	20,805,844	20,253,150	20,152,500	21,637,400
Administration	737,311	718,380	721,139	739,250
Finance	676,130	755,057	717,539	753,990
City Attorney	110,900	115,000	115,000	115,000
General Items	395,507	402,470	374,830	388,396
Human Resources	275,710	314,600	353,721	315,455
IT	294,745	306,965	295,571	296,295
Economic Development	134,112	138,390	140,356	172,800
Downtown Development	153,769	149,453	148,294	159,495
Planning	122,807	127,845	120,974	130,335
Mid-Way Airport	41,895	50,000	44,000	43,500
Police	5,962,616	6,189,173	6,155,531	6,425,482
Fire	4,913,571	4,843,970	4,893,182	5,326,392
Inspection	576,209	448,060	441,342	488,496
Municipal Court	275,524	274,010	226,640	285,130
Street	1,286,881	1,870,470	1,811,167	2,386,352
Central Garage	204,125	249,790	213,979	235,487
Engineering	411,918	407,620	365,942	349,230
Health	537,009	618,680	532,678	588,804
Animal Control	220,947	221,390	204,378	223,830
Parks and Recreation	796,779	822,530	776,451	784,647
Chautauqua Auditorium	10,402	11,430	7,728	8,370
Rodeo	14,498	12,490	12,360	10,359
Penn Park Pool	44,656	45,190	38,085	28,274
Optimist Pool	5,000	5,000	5,000	10,888
Sims Library	1,322,914	1,296,300	1,355,688	1,037,000
Senior Citizens Center	231,349	285,780	225,133	234,143
<b>Total Expenditures</b>	<b>19,757,283</b>	<b>20,680,043</b>	<b>20,296,707</b>	<b>21,537,400</b>
Restriction of Available Fund Balance				25,000
Trans Out				75,000
<b>Tot Exp, Trans, Rest</b>	<b>19,757,283</b>	<b>20,680,043</b>	<b>20,296,707</b>	<b>21,637,400</b>

**CITY OF WAXAHACHIE  
GENERAL FUND  
EXPENDITURE LINE-ITEM DETAIL  
F Y 2010-2011**

Dept Acct #	Dept/Line-Item Description	2010 ESTIMATED			PROPOSED F Y 2011
		2009 Actual	Adopted Budget	FYE 2010	
	<b>REVENUES</b>	20,805,844	20,253,150	20,152,500	21,637,400
<b>110 Department</b>	<b>Administration</b>				<b>110</b>
110 5110	Salaries	462,256	412,430	422,884	431,310
110 5150	Salaries-Overtime	0	1,000	278	1,000
110 5160	Auto Allowance	27,613	27,610	27,612	27,610
110 5210	Longevity	2,446	2,420	2,485	2,750
110 5220	Retirement-FICA	32,105	31,530	30,005	33,330
110 5240	Life & Health Insurance	41,255	32,670	34,691	35,520
110 5250.01	Retirement Plan Contribution TMRS	78,891	79,410	81,016	85,610
110 5260	Workers' Compensation	1,122	2,210	2,257	2,220
110 5310	Official/Admin Prof or Tech Svs	0	2,500	325	0
110 5310.11	Official/Admin Prof or Tech Svs Election Workers & Eq Bd	0	0	4,147	4,200
110 5320	Professional Services	30,593	40,000	35,000	35,000
110 5320.01	Professional Services Training	2,401	3,000	3,000	3,000
110 5340.03	Technical Services Physical Exams/Drug Screens	0	0	0	0
110 5431	Maintenance, Building (Upkeep)	0	0	0	0
110 5433	Maintenance, Purchased Equipment	15,875	15,000	15,000	15,000
110 5442	Equipment & Vehicle Rental	0	0	0	0
110 5500	Other Purchased Services	0	0	200	100
110 5515	Phones, Pagers, Internet, Cable	11,555	20,600	22,739	24,600
110 5520	Postage	2,193	2,500	2,200	2,200
110 5525	Advertising - Legal & Classified	7,610	10,000	5,000	4,700
110 5526	Advertising & Promotions	1,609	5,000	4,000	5,000
110 5530	Printing & Binding	1,095	2,500	2,000	2,300
110 5535	Travel (Mileage Meals Lodging)	2,487	3,000	3,000	3,000
110 5540	Memberships/License/Cert Renewal	6,473	10,000	12,300	12,300
110 5545	Board & Local Meetings	3,749	5,000	3,500	3,500
110 5610	Supplies & Equipment	5,901	10,000	7,500	5,000
110 5610.02	Supplies & Equipment Uniforms/City Labeled Clothing	0	0	0	0
110 5610.04	Supplies & Equipment Computers & Accessories	83	0	0	0
110 5620.02	Energy Supplies Gasoline & Oil for Vehicle/Equip	0	0	0	0
110 5750	Office & Other Equipment	0	0	0	0
<b>110 Department Total: Administration</b>		<b>737,311</b>	<b>718,380</b>	<b>721,139</b>	<b>739,250</b>
<b>120 Department</b>	<b>Finance</b>				<b>120</b>
120 5110	Salaries	297,897	288,690	276,862	280,900
120 5140	Seasonal/Temporary Salary	(208)	0	0	0
120 5150	Salaries-Overtime	1,434	2,980	1,046	2,980
120 5160	Auto Allowance	6,625	4,340	4,337	4,340
120 5210	Longevity	5,010	3,410	2,858	2,250
120 5220	Retirement-FICA	22,911	22,160	20,803	20,890
120 5240	Life & Health Insurance	25,852	27,960	28,404	33,480
120 5250.01	Retirement Plan Contribution TMRS	50,343	53,830	51,641	53,950
120 5260	Workers' Compensation	709	1,500	1,422	1,400
120 5310.10	Official/Admin Prof or Tech Svs Contract - Appr Dist/Tax Coll	148,118	152,437	152,437	157,000
120 5320	Professional Services	34,976	43,850	43,850	74,000
120 5320.01	Professional Services Training	275	3,800	3,800	3,000
120 5331	Bank Service Charges	41,575	71,000	60,000	62,000
120 5340.01	Technical Services Computer Services and Support	8,257	34,000	33,400	21,220
120 5340.03	Technical Services Physical Exams/Drug Screens	76	0	0	0
120 5433	Maintenance, Purchased Equipment	2,444	2,800	2,500	2,500
120 5441	Facilities Rental-Land & Bldgs	525	300	900	800
120 5500	Other Purchased Services	0	1,650	1,000	800
120 5515	Phones, Pagers, Internet, Cable	12,872	13,850	13,850	13,850
120 5520	Postage	2,167	6,000	2,300	2,400
120 5525	Advertising - Legal & Classified	717	1,800	1,000	800
120 5530	Printing & Binding	4,908	3,800	3,600	3,600
120 5535	Travel (Mileage Meals Lodging)	864	4,000	3,000	3,000
120 5540	Memberships/License/Cert Renewal	776	2,000	1,000	2,000
120 5545	Board & Local Meetings	26	100	30	30
120 5610	Supplies & Equipment	6,979	6,500	6,500	6,000
120 5610.04	Supplies & Equipment Computers & Accessories	0	2,300	1,000	800

**CITY OF WAXAHACHIE  
GENERAL FUND  
EXPENDITURE LINE-ITEM DETAIL  
F Y 2010-2011**

Dept Acct #	Dept/Line-Item Description	2009 Actual	2010 Adopted Budget	ESTIMATED FYE 2010	PROPOSED F Y 2011
<b>120</b>	<b>Department Total: Finance</b>	<b>676,130</b>	<b>755,057</b>	<b>717,539</b>	<b>753,990</b>
<b>130</b>	<b>Department City Attorney</b>	<b>130</b>			
130 5310.13	Official/Admin Prof or Tech Svs Contract - City Attorney	110,000	110,000	110,000	110,000
130 5320.01	Professional Services Training	450	1,500	1,500	1,500
130 5535	Travel (Mileage Meals Lodging)	321	1,500	1,500	1,500
130 5610	Supplies & Equipment	128	2,000	2,000	2,000
<b>130</b>	<b>Department Total: City Attorney</b>	<b>110,900</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>
<b>140</b>	<b>Department General Items</b>	<b>140</b>			
140 5110	Salaries	58,390	50,010	49,323	52,180
140 5150	Salaries-Overtime	227	1,000	340	1,000
140 5160	Auto Allowance	10,515	10,520	8,856	10,520
140 5210	Longevity	548	590	639	730
140 5220	Retirement-FICA	5,091	4,410	4,218	4,640
140 5240	Life & Health Insurance	11,990	11,400	11,264	12,230
140 5250.01	Retirement Plan Contribution TMRS	8,329	9,270	9,060	10,030
140 5260	Workers' Compensation	1,586	3,170	3,085	3,160
140 5320	Professional Services	42,126	75,000	40,000	40,000
140 5320.01	Professional Services Training	0	2,000	1,000	1,000
140 5410.01	Utility Services Water & Wastewater	4,128	5,000	4,384	5,787
140 5431	Maintenance, Building (Upkeep)	28,560	70,000	51,000	51,000
140 5432.03	Maintenance, Improvements Sidewalks	0	0	0	0
140 5433	Maintenance, Purchased Equipment	329	0	0	0
140 5441	Facilities Rental-Land & Bldgs	2,388	1,600	1,600	0
140 5443	Uniform/Janitorial Supply Rental	2,959	3,000	3,000	3,000
140 5500	Other Purchased Services	15,109	15,000	5,000	13,500
140 5510	Insurance & Bonds	68,499	70,600	53,619	53,619
140 5515	Phones, Pagers, Internet, Cable	10,963	12,100	12,224	12,200
140 5520	Postage	0	0	200	0
140 5530	Printing & Binding	0	0	0	0
140 5535	Travel (Mileage Meals Lodging)	433	2,000	2,000	2,000
140 5540	Memberships/License/Cert Renewal	2,981	3,000	3,000	3,000
140 5545	Board & Local Meetings	42,116	42,000	30,000	35,000
140 5555.01	Miscellaneous Purchased Services Ellis County Women's Building	1,200	1,200	1,200	1,200
140 5555.03	Miscellaneous Purchased Services Texas State Guard	0	0	0	0
140 5555.04	Miscellaneous Purchased Services Child Advocacy Center	7,500	7,500	7,500	7,500
140 5610	Supplies & Equipment	13,084	0	9,000	15,000
140 5620.01	Energy Supplies Gas (Heating)	0	0	0	0
140 5620.02	Energy Supplies Gasoline & Oil for Vehicle/Equip	0	0	150	0
140 5620.04	Energy Supplies Electricity	56,456	0	63,169	50,100
140 5950	Bad Debts	0	2,100		
<b>140</b>	<b>Department Total: General Items</b>	<b>395,507</b>	<b>402,470</b>	<b>374,830</b>	<b>388,396</b>
<b>150</b>	<b>Department Human Resources</b>	<b>150</b>			
150 5110	Salaries	162,796	155,520	161,595	148,214
150 5160	Auto Allowance	4,538	4,540	4,538	4,540
150 5210	Longevity	1,714	1,870	1,887	1,800
150 5220	Retirement-FICA	12,791	12,170	12,656	11,682
150 5240	Life & Health Insurance	15,679	14,910	15,309	15,760
150 5250.01	Retirement Plan Contribution TMRS	27,374	29,030	29,668	31,370
150 5260	Workers' Compensation	385	810	827	739
150 5265	Unemployment Compensation	0	40,250	80,000	50,000
150 5320	Professional Services	28,280	21,800	18,000	20,000
150 5320.01	Professional Services Training	150	0	0	0
150 5340.01	Technical Services Computer Services and Support	6,103	6,200	13,200	14,000
150 5340.03	Technical Services Physical Exams/Drug Screens	0	4,500	2,000	2,000
150 5433	Maintenance, Purchased Equipment	0	0	0	0
150 5500	Other Purchased Services	0	0	0	0
150 5510	Insurance & Bonds	0	2,600	0	0
150 5515	Phones, Pagers, Internet, Cable	6,875	7,400	6,942	7,000
150 5520	Postage	1,374	1,500	1,000	1,500
150 5530	Printing & Binding	0	1,000	400	700
150 5535	Travel (Mileage Meals Lodging)	327	500	0	0
150 5540	Memberships/License/Cert Renewal	827	700	500	500

**CITY OF WAXAHACHIE  
GENERAL FUND  
EXPENDITURE LINE-ITEM DETAIL  
F Y 2010-2011**

Dept Acct #	Dept/Line-Item Description	2009 Actual	2010 Adopted Budget	ESTIMATED FYE 2010	PROPOSED F Y 2011
150 5545	Board & Local Meetings	276	300	200	150
150 5565	Safety Services Provided	2,815	6,000	2,500	3,000
150 5610	Supplies & Equipment	3,406	3,000	2,500	2,500
150 5610.04	Supplies & Equipment Computers & Accessories	0	0	0	0
<b>150 Department Total: Human Resources</b>		<b>275,710</b>	<b>314,600</b>	<b>353,721</b>	<b>315,455</b>
<b>160 Department IT</b>		<b>160</b>			
160 5110	Salaries	141,324	134,980	137,168	141,330
160 5160	Auto Allowance	7,563	7,570	7,563	7,570
160 5210	Longevity	2,435	2,590	2,642	2,700
160 5220	Retirement-FICA	11,173	10,590	10,913	11,100
160 5240	Life & Health Insurance	10,453	9,940	9,800	10,510
160 5250.01	Retirement Plan Contribution TMRS	24,503	25,970	26,356	28,070
160 5260	Workers' Compensation	855	1,800	1,818	1,790
160 5320	Professional Services	652	0	0	0
160 5320.01	Professional Services Training	1,660	1,500	1,660	1,500
160 5340.01	Technical Services Computer Services and Support	37,331	37,000	37,000	35,100
160 5340.03	Technical Services Physical Exams/Drug Screens	0	2,500	0	0
160 5433	Maintenance, Purchased Equipment	441	0	0	0
160 5515	Phones, Pagers, Internet, Cable	17,250	17,500	13,645	13,600
160 5520	Postage	1	25	5	25
160 5535	Travel (Mileage Meals Lodging)	70	0	0	0
160 5540	Memberships/License/Cert Renewal	150	0	0	0
160 5545	Board & Local Meetings	71	0	0	0
160 5610	Supplies & Equipment	19,852	20,000	20,000	15,000
160 5610.04	Supplies & Equipment Computers & Accessories	18,962	35,000	27,000	28,000
160 5750	Office & Other Equipment	0	0	0	0
<b>160 Department Total: IT</b>		<b>294,745</b>	<b>306,965</b>	<b>295,571</b>	<b>296,295</b>
<b>170 Department Economic Development</b>		<b>170</b>			
170 5110	Salaries	88,740	84,660	86,045	88,650
170 5160	Auto Allowance	7,563	7,570	7,563	7,570
170 5210	Longevity	525	550	574	610
170 5220	Retirement-FICA	7,415	7,060	7,163	7,380
170 5240	Life & Health Insurance	5,226	4,970	4,900	5,260
170 5250.01	Retirement Plan Contribution TMRS	15,680	16,590	16,835	17,910
170 5260	Workers' Compensation	220	470	468	470
170 5320	Professional Services	0	400	0	0
170 5320.01	Professional Services Training	300	0	450	450
170 5500	Other Purchased Services	0	0	0	0
170 5515	Phones, Pagers, Internet, Cable	1,644	1,800	1,608	1,600
170 5520	Postage	27	50	50	50
170 5526	Advertising & Promotions	1,000	8,700	8,700	37,000
170 5530	Printing & Binding	0	50	100	250
170 5535	Travel (Mileage Meals Lodging)	3,251	3,800	3,800	3,500
170 5540	Memberships/License/Cert Renewal	1,442	1,000	1,100	1,100
170 5545	Board & Local Meetings	625	570	700	600
170 5610	Supplies & Equipment	453	150	300	400
<b>170 Department Total: Economic Development</b>		<b>134,112</b>	<b>138,390</b>	<b>140,356</b>	<b>172,800</b>
<b>180 Department Downtown Development</b>		<b>180</b>			
180 5110	Salaries	93,693	90,110	90,571	94,200
180 5150	Salaries-Overtime	745	1,030	595	1,030
180 5160	Auto Allowance	4,538	4,540	4,538	4,540
180 5210	Longevity	832	880	929	1,020
180 5220	Retirement-FICA	7,052	6,590	6,724	6,930
180 5240	Life & Health Insurance	15,162	14,420	14,285	15,800
180 5250.01	Retirement Plan Contribution TMRS	16,124	12,030	17,114	18,480
180 5260	Workers' Compensation	872	1,880	1,837	1,870
180 5320	Professional Services	0	0	0	0
180 5320.01	Professional Services Training	375	600	275	500
180 5434	Maintenance, Purchased - Vehicle	40	100	40	100
180 5510	Insurance & Bonds	373	373	325	325
180 5515	Phones, Pagers, Internet, Cable	4,239	4,600	4,296	4,300
180 5520	Postage	235	250	250	250

**CITY OF WAXAHACHIE  
GENERAL FUND  
EXPENDITURE LINE-ITEM DETAIL  
F Y 2010-2011**

Dept Acct #	Dept/Line-Item Description	2009 Actual	2010 Adopted Budget	ESTIMATED FYE 2010	PROPOSED F Y 2011
180 5526	Advertising & Promotions	2,552	1,500	0	1,000
180 5530	Printing & Binding	690	1,200	1,000	1,200
180 5535	Travel (Mileage Meals Lodging)	1,101	1,500	300	1,500
180 5540	Memberships/License/Cert Renewal	960	1,200	1,100	1,200
180 5545	Board & Local Meetings	250	500	75	200
180 5560	C3 Downtown Master Plan	2,019	2,500	2,300	2,500
180 5610	Supplies & Equipment	534	1,500	700	1,000
180 5610.03	Supplies & Equipment Motor Vehicle Parts & Equipment	45	50	40	50
180 5620.02	Energy Supplies Gasoline & Oil for Vehicle/Equip	1,338	2,100	1,000	1,500
<b>180 Department Total: Downtown Development</b>		<b>153,769</b>	<b>149,453</b>	<b>148,294</b>	<b>159,495</b>
<b>190 Department Planning</b>					
190 5110	Salaries	82,317	78,530	79,812	82,230
190 5160	Auto Allowance	7,563	7,570	7,563	7,570
190 5210	Longevity	126	190	197	260
190 5220	Retirement-FICA	6,865	6,570	6,631	6,860
190 5240	Life & Health Insurance	5,226	4,970	4,900	5,260
190 5250.01	Retirement Plan Contribution TMRS	14,575	15,420	15,651	16,650
190 5260	Workers' Compensation	205	430	435	430
190 5320	Professional Services	1,737	7,500	1,000	5,000
190 5320.01	Professional Services Training	20	1,200	600	1,100
190 5515	Phones, Pagers, Internet, Cable	2,259	2,540	2,409	2,400
190 5520	Postage	107	100	100	100
190 5530	Printing & Binding	54	400	200	400
190 5535	Travel (Mileage Meals Lodging)	113	1,250	700	1,000
190 5540	Memberships/License/Cert Renewal	985	525	525	525
190 5545	Board & Local Meetings	135	150	150	150
190 5610	Supplies & Equipment	522	500	100	400
<b>190 Department Total: Planning</b>		<b>122,807</b>	<b>127,845</b>	<b>120,974</b>	<b>130,335</b>
<b>199 Department Mid-Way Airport</b>					
199 5320	Professional Services	0	2,000	0	0
199 5431	Maintenance, Building (Upkeep)	1,694	4,000	4,000	3,500
199 5441	Facilities Rental-Land & Bldgs	0	0	0	0
199 5510	Insurance & Bonds	201	4,000	0	0
199 5556.530	Contribution to Joint Venture Mid-Way Airport	40,000	0	0	0
199 5920.530	Transfers Out Transfer to Mid-Way Airport	0	40,000	40,000	40,000
<b>199 Department Total: Mid-Way Airport</b>		<b>41,895</b>	<b>50,000</b>	<b>44,000</b>	<b>43,500</b>
<b>210 Department Police</b>					
210 5110	Salaries	3,737,259	3,678,460	3,696,376	3,851,510
210 5120	Salaries-Part-Time	0	0	54	0
210 5140	Seasonal/Temporary Salary	25,990	0	0	0
210 5150	Salaries-Overtime	48,231	70,910	47,067	70,350
210 5160	Auto Allowance	18,727	18,520	19,908	18,520
210 5210	Longevity	36,921	39,280	38,858	41,900
210 5220	Retirement-FICA	292,953	289,020	287,158	303,620
210 5230	Clothing Allow Non-Accntbl	6,770	5,980	6,330	5,380
210 5240	Life & Health Insurance	391,676	382,130	372,656	414,400
210 5250.01	Retirement Plan Contribution TMRS	637,847	694,060	693,313	748,470
210 5260	Workers' Compensation	81,643	179,690	177,302	169,360
210 5260.1	Workers' Compensation Reimbursements	0	0	(4,913)	0
210 5270	Certification	57,918	59,780	63,206	64,570
210 5320	Professional Services	7,209	43,875	11,425	38,875
210 5320.01	Professional Services Training	15,634	12,000	5,000	12,000
210 5340.01	Technical Services Computer Services and Support	18,827	59,070	55,000	55,400
210 5340.02	Technical Services Prisoner Care	12,460	28,470	10,000	18,900
210 5340.03	Technical Services Physical Exams/Drug Screens	1,765	0	0	0
210 5410.01	Utility Services Water & Wastewater	1,419	1,215	1,262	1,306
210 5431	Maintenance, Building (Upkeep)	18,938	51,030	51,000	41,230
210 5433	Maintenance, Purchased Equipment	5,873	9,750	9,750	8,850
210 5434	Maintenance, Purchased - Vehicle	28,900	52,830	15,000	48,630
210 5441	Facilities Rental-Land & Bldgs	1,449	2,828	1,500	2,228
210 5442	Equipment & Vehicle Rental	4,706	4,875	4,875	4,575
210 5443	Uniform/Janitorial Supply Rental	0	0	0	0

**CITY OF WAXAHACHIE  
GENERAL FUND  
EXPENDITURE LINE-ITEM DETAIL  
F Y 2010-2011**

Dept Acct #	Dept/Line-Item Description	2010 ESTIMATED			PROPOSED F Y 2011
		2009 Actual	Adopted Budget	FYE 2010	
210 5500	Other Purchased Services	2,070	2,000	1,900	1,900
210 5510	Insurance & Bonds	45,823	47,125	43,054	43,054
210 5515	Phones, Pagers, Internet, Cable	34,579	36,000	20,775	20,800
210 5520	Postage	1,165	2,925	2,000	2,325
210 5525	Advertising - Legal & Classified	300	975	500	2,500
210 5530	Printing & Binding	3,106	7,800	7,800	5,100
210 5535	Travel (Mileage Meals Lodging)	5,776	6,825	2,000	4,325
210 5540	Memberships/License/Cert Renewal	2,633	2,925	3,175	3,675
210 5545	Board & Local Meetings	274	1,000	300	1,000
210 5550	Special Investigations & Refunds	10,040	9,750	9,750	9,750
210 5610	Supplies & Equipment	102,954	130,000	105,000	136,200
210 5610.01	Supplies & Equipment Chem/Janitorial/Lab/Medical/Tool	1,585	1,950	1,100	2,900
210 5610.02	Supplies & Equipment Uniforms/City Labeled Clothing	26,523	37,050	30,000	32,050
210 5610.03	Supplies & Equipment Motor Vehicle Parts & Equipment	33,926	28,375	28,375	63,500
210 5610.04	Supplies & Equipment Computers & Accessories	11,647	47,500	47,500	45,000
210 5620.01	Energy Supplies Gas (Heating)	957	1,200	1,456	1,529
210 5620.02	Energy Supplies Gasoline & Oil for Vehicle/Equip	89,295	105,800	96,000	105,800
210 5620.04	Energy Supplies Electricity	27,044	36,200	30,719	24,000
210 5730	Motor Vehicles	109,804	0	162,000	
<b>210 Department Total: Police</b>		<b>5,962,616</b>	<b>6,189,173</b>	<b>6,155,531</b>	<b>6,425,482</b>
<b>220 Department Fire</b>		<b>220</b>			
220 5110	Salaries	2,954,118	2,691,450	2,823,885	2,945,200
220 5120	Salaries-Part-Time	82	0	0	0
220 5150	Salaries-Overtime	247,971	278,240	209,139	383,720
220 5160	Auto Allowance	1,815	1,820	1,815	9,320
220 5210	Longevity	38,593	41,670	39,241	41,020
220 5220	Retirement-FICA	237,651	217,400	230,074	245,350
220 5240	Life & Health Insurance	299,196	294,800	293,591	309,300
220 5250.01	Retirement Plan Contribution TMRS	25,521	27,020	28,407	30,630
220 5250.02	Retirement Plan Contribution FR&R	495,664	523,430	537,814	603,820
220 5260	Workers' Compensation	63,080	128,690	131,255	131,590
220 5270	Certification	52,351	57,150	54,347	55,200
220 5320	Professional Services	4,861	20,500	12,500	12,700
220 5320.01	Professional Services Training	7,323	12,500	7,000	10,000
220 5340.01	Technical Services Computer Services and Support	10,602	10,000	12,000	14,000
220 5340.03	Technical Services Physical Exams/Drug Screens	536	0	0	0
220 5410.01	Utility Services Water & Wastewater	13,882	17,000	14,954	15,477
220 5431	Maintenance, Building (Upkeep)	15,581	25,000	15,000	17,200
220 5432	Maintenance, Improvements	1,282	10,000	9,000	7,600
220 5433	Maintenance, Purchased Equipment	47,654	52,000	50,000	56,100
220 5434	Maintenance, Purchased - Vehicle	23,290	40,000	35,000	31,800
220 5435	Maintenance, Other City Property	1,060	1,000	1,000	900
220 5441	Facilities Rental-Land & Bldgs	0	0	0	700
220 5442	Equipment & Vehicle Rental	2,052	4,000	2,000	3,600
220 5443	Uniform/Janitorial Supply Rental	0	0	0	0
220 5500	Other Purchased Services	54,813	55,000	55,000	55,000
220 5510	Insurance & Bonds	26,859	27,700	14,248	14,248
220 5515	Phones, Pagers, Internet, Cable	35,022	39,000	20,676	20,700
220 5520	Postage	363	1,000	500	500
220 5525	Advertising - Legal & Classified	124	1,000	200	400
220 5526	Advertising & Promotions	0	500	500	500
220 5530	Printing & Binding	1,039	800	800	800
220 5535	Travel (Mileage Meals Lodging)	4,464	12,500	4,500	8,100
220 5540	Memberships/License/Cert Renewal	4,795	5,800	4,900	5,800
220 5545	Board & Local Meetings	1,088	500	100	500
220 5610	Supplies & Equipment	117,700	120,000	100,000	110,000
220 5610.01	Supplies & Equipment Chem/Janitorial/Lab/Medical/Tool	16,322	18,000	18,000	18,000
220 5610.02	Supplies & Equipment Uniforms/City Labeled Clothing	25,657	21,000	21,000	21,000
220 5610.03	Supplies & Equipment Motor Vehicle Parts & Equipment	28,548	19,000	18,000	19,000
220 5610.04	Supplies & Equipment Computers & Accessories	0	10,000	4,000	6,000
220 5610.07	Supplies & Equipment Safety Supplies & Equipment	0	0	0	0
220 5620.01	Energy Supplies Gas (Heating)	2,862	3,400	3,254	3,417

**CITY OF WAXAHACHIE  
GENERAL FUND  
EXPENDITURE LINE-ITEM DETAIL  
F Y 2010-2011**

Dept Acct #	Dept/Line-Item Description	2009 Actual	2010 ESTIMATED		PROPOSED F Y 2011
			Adopted Budget	FYE 2010	
220 5620.02	Energy Supplies Gasoline & Oil for Vehicle/Equip	27,927	30,300	28,000	30,500
220 5620.04	Energy Supplies Electricity	21,825	24,800	23,483	18,700
220 5730	Motor Vehicles	0	0	68,000	68,000
220 5750	Office & Other Equipment	0	0	0	0
<b>220 Department Total: Fire</b>		<b>4,913,571</b>	<b>4,843,970</b>	<b>4,893,182</b>	<b>5,326,392</b>
<b>240 Department</b>	<b>Inspection</b>	<b>240</b>			
240 5110	Salaries	384,717	270,130	270,400	279,190
240 5150	Salaries-Overtime	170	2,000	565	500
240 5160	Auto Allowance	7,563	7,570	7,563	7,570
240 5210	Longevity	3,542	3,510	3,445	3,830
240 5220	Retirement-FICA	30,096	21,300	21,468	21,980
240 5240	Life & Health Insurance	48,305	31,320	33,322	33,270
240 5250.01	Retirement Plan Contribution TMRS	64,377	51,190	51,287	54,540
240 5260	Workers' Compensation	2,022	3,230	3,219	3,050
240 5270	Certification	1,850	1,780	1,994	2,070
240 5320	Professional Services	45	0	300	0
240 5320.01	Professional Services Training	345	3,000	1,500	1,500
240 5331	Bank Service Charges	3,110	3,900	6,100	6,000
240 5340.03	Technical Services Physical Exams/Drug Screens	0	0	0	0
240 5433	Maintenance, Purchased Equipment	1,041	1,080	1,080	1,000
240 5434	Maintenance, Purchased - Vehicle	142	1,000	1,000	700
240 5441	Facilities Rental-Land & Bldgs	463	0	250	0
240 5500	Other Purchased Services	0	0	0	0
240 5510	Insurance & Bonds	1,209	4,200	1,546	1,546
240 5515	Phones, Pagers, Internet, Cable	18,685	20,700	20,453	20,500
240 5520	Postage	466	500	500	300
240 5525	Advertising - Legal & Classified	0	50	50	50
240 5530	Printing & Binding	365	1,000	1,000	500
240 5535	Travel (Mileage Meals Lodging)	545	3,000	800	1,500
240 5540	Memberships/License/Cert Renewal	567	1,500	1,500	1,000
240 5545	Board & Local Meetings	0	0	0	0
240 5610	Supplies & Equipment	1,268	8,200	7,000	7,000
240 5610.03	Supplies & Equipment Motor Vehicle Parts & Equipment	327	500	500	500
240 5610.04	Supplies & Equipment Computers & Accessories	0	0	0	0
240 5620.02	Energy Supplies Gasoline & Oil for Vehicle/Equip	4,991	7,400	4,500	5,400
240 57xx	Software	0	0	0	35,000
240 5730	Motor Vehicles	0	0	0	0
<b>240 Department Total: Inspection</b>		<b>576,209</b>	<b>448,060</b>	<b>441,342</b>	<b>488,496</b>
<b>250 Department</b>	<b>Municipal Court</b>	<b>250</b>			
250 5110	Salaries	124,133	110,720	99,524	163,650
250 5120	Salaries-Part-Time	32,285	34,330	25,209	11,380
250 5140	Seasonal/Temporary Salary	676	0	1,320	1,940
250 5150	Salaries-Overtime	970	1,800	828	1,800
250 5210	Longevity	957	1,070	1,118	1,290
250 5220	Retirement-FICA	11,869	11,130	9,518	11,260
250 5240	Life & Health Insurance	17,217	16,370	16,164	17,480
250 5250.01	Retirement Plan Contribution TMRS	16,024	23,640	19,037	22,960
250 5260	Workers' Compensation	911	1,490	929	1,470
250 5320	Professional Services	663	500	400	900
250 5320.01	Professional Services Training	711	1,400	1,000	1,000
250 5330	Other Professional Services	0	0	0	0
250 5331	Bank Service Charges	5,168	6,800	6,800	6,800
250 5340.01	Technical Services Computer Services and Support	5,393	7,920	7,000	6,100
250 5340.04	Technical Services Collection/Testing Costs	28,599	24,000	12,000	12,000
250 5431	Maintenance, Building (Upkeep)	0	2,500	500	400
250 5433	Maintenance, Purchased Equipment	0	1,000	500	400
250 5441	Facilities Rental-Land & Bldgs	1,466	2,500	2,000	2,000
250 5500	Other Purchased Services	878	1,700	1,500	1,400
250 5515	Phones, Pagers, Internet, Cable	8,943	9,900	9,292	9,300
250 5520	Postage	2,071	3,100	2,800	2,800
250 5530	Printing & Binding	1,555	5,000	5,000	4,600
250 5535	Travel (Mileage Meals Lodging)	2,030	1,500	1,000	1,000

**CITY OF WAXAHACHIE  
GENERAL FUND  
EXPENDITURE LINE-ITEM DETAIL  
F Y 2010-2011**

Dept Acct #	Dept/Line-Item Description	2009 Actual	2010 Adopted Budget	ESTIMATED FYE 2010	PROPOSED FY 2011
250 5540	Memberships/License/Cert Renewal	0	500	0	0
250 5545	Board & Local Meetings	38	200	200	200
250 5610	Supplies & Equipment	3,003	4,940	3,000	3,000
250 5610.04	Supplies & Equipment Computers & Accessories	9,965	0	0	
<b>250 Department Total: Municipal Court</b>		<b>275,524</b>	<b>274,010</b>	<b>226,640</b>	<b>285,130</b>
<b>320 Department Street</b>	<b>320</b>				
320 5110	Salaries	399,911	376,470	383,548	389,520
320 5140	Seasonal/Temporary Salary	50,217	0	0	0
320 5150	Salaries-Overtime	3,893	8,120	4,610	8,120
320 5210	Longevity	10,997	11,590	10,559	9,500
320 5220	Retirement-FICA	35,213	29,870	30,100	30,830
320 5240	Life & Health Insurance	64,524	59,480	58,245	62,860
320 5250.01	Retirement Plan Contribution TMRS	67,176	71,010	72,226	75,510
320 5260	Workers' Compensation	27,850	53,310	53,626	50,190
320 5320	Professional Services	1,633	0	47,200	1,000
320 5320.01	Professional Services Training	0	2,500	0	2,500
320 5340.03	Technical Services Physical Exams/Drug Screens	167	0	0	0
320 5410.01	Utility Services Water & Wastewater	2,554	3,200	3,548	3,672
320 5421	Refuse Services	0	0	0	0
320 5431	Maintenance, Building (Upkeep)	1,623	1,000	1,500	3,000
320 5432.02	Maintenance, Improvements Streets, ROW, Lights, and Signs	222,901	720,000	651,800	1,122,474
320 5432.04	Maintenance, Improvements Bridges & Culverts	0	60,000	60,000	60,000
320 5433	Maintenance, Purchased Equipment	3,330	5,500	5,500	5,500
320 5434	Maintenance, Purchased - Vehicle	2,225	2,000	2,000	2,000
320 5435	Maintenance, Other City Property	7,957	2,500	14,000	10,000
320 5442	Equipment & Vehicle Rental	1,037	1,000	1,000	1,000
320 5443	Uniform/Janitorial Supply Rental	7,746	6,500	7,000	7,000
320 5500	Other Purchased Services	353	0	0	400
320 5510	Insurance & Bonds	13,612	14,000	11,764	11,764
320 5515	Phones, Pagers, Internet, Cable	2,625	3,100	1,913	1,900
320 5520	Postage	11	50	50	50
320 5525	Advertising - Legal & Classified	368	0	0	0
320 5535	Travel (Mileage Meals Lodging)	0	1,500	0	1,100
320 5540	Memberships/License/Cert Renewal	0	0	0	0
320 5610	Supplies & Equipment	34,793	35,000	35,000	35,000
320 5610.01	Supplies & Equipment Chem/Janitorial/Lab/Medical/Tool	385	150	150	150
320 5610.02	Supplies & Equipment Uniforms/City Labeled Clothing	114	2,000	2,000	1,700
320 5610.03	Supplies & Equipment Motor Vehicle Parts & Equipment	26,529	7,500	7,500	20,000
320 5610.04	Supplies & Equipment Computers & Accessories	0	1,000	<b>400</b>	<b>1,000</b>
320 5620.01	Energy Supplies Gas (Heating)	2,676	2,900	3,821	4,012
320 5620.02	Energy Supplies Gasoline & Oil for Vehicle/Equip	31,070	39,300	23,800	28,600
320 5620.03	Energy Supplies Bottled Gas	59	0	1,000	1,000
320 5620.04	Energy Supplies Electricity	262,639	279,920	269,307	215,000
320 5730	Motor Vehicles	0	70,000	48,000	220,000
320 5750	Office & Other Equipment	0	0	0	0
320 5760	New Street Construction	691	0	0	0
<b>320 Department Total: Street</b>		<b>1,286,881</b>	<b>1,870,470</b>	<b>1,811,167</b>	<b>2,386,352</b>
<b>330 Department Central Garage</b>	<b>330</b>				
330 5110	Salaries	123,748	115,740	117,969	121,130
330 5150	Salaries-Overtime	222	520	214	520
330 5210	Longevity	1,405	1,540	1,583	1,610
330 5220	Retirement-FICA	9,398	8,850	8,934	9,290
330 5240	Life & Health Insurance	17,217	17,050	16,870	17,480
330 5250.01	Retirement Plan Contribution TMRS	20,230	21,330	21,499	23,110
330 5260	Workers' Compensation	3,296	6,860	6,904	6,830
330 5270	Certification	0	0	0	0
330 5320	Professional Services	312	500	200	300
330 5320.01	Professional Services Training	0	250	0	250
330 5340.01	Technical Services Computer Services and Support	839	1,200	500	500
330 5340.03	Technical Services Physical Exams/Drug Screens	38	0	0	0
330 5410.01	Utility Services Water & Wastewater	734	800	710	735
330 5431	Maintenance, Building (Upkeep)	2,320	8,000	3,000	4,000

**CITY OF WAXAHACHIE  
GENERAL FUND  
EXPENDITURE LINE-ITEM DETAIL  
F Y 2010-2011**

Dept Acct #	Dept/Line-Item Description	2009 Actual	2010 Adopted Budget	ESTIMATED FYE 2010	PROPOSED F Y 2011
330 5433	Maintenance, Purchased Equipment	10,447	12,500	3,000	8,100
330 5434	Maintenance, Purchased - Vehicle	20,847	5,000	6,000	5,000
330 5442	Equipment & Vehicle Rental	33	1,000	0	900
330 5443	Uniform/Janitorial Supply Rental	3,682	3,500	2,500	3,800
330 5500	Other Purchased Services	0	0	0	0
330 5510	Insurance & Bonds	1,551	6,700	1,839	1,839
330 5515	Phones, Pagers, Internet, Cable	1,127	1,300	1,223	1,200
330 5535	Travel (Mileage Meals Lodging)	0	200	100	200
330 5610	Supplies & Equipment	9,581	25,500	9,500	15,000
330 5610.01	Supplies & Equipment Chem/Janitorial/Lab/Medical/Tool	0	0	100	3,500
330 5610.02	Supplies & Equipment Uniforms/City Labeled Clothing	133	400	400	600
330 5610.03	Supplies & Equipment Motor Vehicle Parts & Equipment	(30,542)	2,100	3,000	2,100
330 5610.04	Supplies & Equipment Computers & Accessories	257	500	500	400
330 5620.01	Energy Supplies Gas (Heating)	2,024	2,200	1,803	1,893
330 5620.02	Energy Supplies Gasoline & Oil for Vehicle/Equip	1,205	1,700	1,200	1,700
330 5620.04	Energy Supplies Electricity	4,022	4,550	4,430	3,500
330 5750	Office & Other Equipment	0	0	0	0
<b>330 Department Total: Central Garage</b>		<b>204,125</b>	<b>249,790</b>	<b>213,979</b>	<b>235,487</b>
<b>340 Department Engineering</b>		<b>340</b>			
340 5110	Salaries	244,303	197,070	199,788	196,670
340 5140	Seasonal/Temporary Salary	0	0	0	0
340 5150	Salaries-Overtime	150	410	181	410
340 5160	Auto Allowance	26,378	24,590	22,032	18,760
340 5210	Longevity	3,298	3,470	3,464	3,650
340 5220	Retirement-FICA	20,618	16,850	16,691	16,380
340 5240	Life & Health Insurance	25,971	24,850	20,853	21,020
340 5250.01	Retirement Plan Contribution TMRS	44,408	40,660	40,260	40,890
340 5260	Workers' Compensation	1,123	2,020	1,988	1,850
340 5320	Professional Services	24,353	62,500	30,000	25,000
340 5320.01	Professional Services Training	695	5,000	460	2,000
340 5433	Maintenance, Purchased Equipment	1,261	2,500	2,500	2,300
340 5500	Other Purchased Services	530	600	600	500
340 5510	Insurance & Bonds	260	300	0	0
340 5515	Phones, Pagers, Internet, Cable	13,245	14,500	14,443	14,500
340 5520	Postage	355	400	400	400
340 5525	Advertising - Legal & Classified	223	2,000	200	0
340 5530	Printing & Binding	200	2,000	600	500
340 5535	Travel (Mileage Meals Lodging)	859	2,000	381	1,000
340 5540	Memberships/License/Cert Renewal	111	500	200	0
340 5545	Board & Local Meetings	447	0	0	0
340 5610	Supplies & Equipment	3,009	2,500	10,000	2,500
340 5610.01	Supplies & Equipment Chem/Janitorial/Lab/Medical/Tool	0	0	0	0
340 5610.02	Supplies & Equipment Uniforms/City Labeled Clothing	120	400	400	400
340 5610.04	Supplies & Equipment Computers & Accessories	0	2,500	500	500
340 5620.02	Energy Supplies Gasoline & Oil for Vehicle/Equip	0	0	0	0
<b>340 Department Total: Engineering</b>		<b>411,918</b>	<b>407,620</b>	<b>365,942</b>	<b>349,230</b>
<b>350 Department Health</b>		<b>350</b>			
350 5110	Salaries	278,944	272,270	271,306	284,470
350 5120	Salaries-Part-Time	0	0	0	0
350 5140	Seasonal/Temporary Salary	9,157	0	0	0
350 5150	Salaries-Overtime	1,557	5,080	2,603	5,080
350 5160	Auto Allowance	7,563	7,570	7,563	7,570
350 5210	Longevity	5,382	5,620	5,699	6,050
350 5220	Retirement-FICA	22,784	21,700	21,203	22,670
350 5240	Life & Health Insurance	32,897	32,580	32,214	33,230
350 5250.01	Retirement Plan Contribution TMRS	47,276	52,110	51,280	56,200
350 5260	Workers' Compensation	1,537	3,200	3,265	3,080
350 5260.1	Workers' Compensation Reimbursements	0	0	0	0
350 5270	Certification	469	370	333	0
350 5320	Professional Services	10,625	8,000	5,995	8,000
350 5320.01	Professional Services Training	635	3,300	0	2,800
350 5340.01	Technical Services Computer Services and Support	0	7,000	5,994	8,000

**CITY OF WAXAHACHIE  
GENERAL FUND  
EXPENDITURE LINE-ITEM DETAIL  
F Y 2010-2011**

Dept Acct #	Dept/Line-Item Description	2009 Actual	2010 Adopted Budget	ESTIMATED FYE 2010	PROPOSED F Y 2011
350 5431	Maintenance, Building (Upkeep)	1,375	900	300	900
350 5433	Maintenance, Purchased Equipment	1,372	1,440	1,339	1,440
350 5434	Maintenance, Purchased - Vehicle	381	1,000	431	1,000
350 5500	Other Purchased Services	712	1,350	0	1,350
350 5510	Insurance & Bonds	1,071	1,100	1,514	1,514
350 5515	Phones, Pagers, Internet, Cable	12,645	15,900	12,186	12,200
350 5520	Postage	9,684	8,000	4,769	8,000
350 5525	Advertising - Legal & Classified	405	500	0	1,200
350 5526	Advertising & Promotions	0	0	0	0
350 5530	Printing & Binding	1,223	900	946	1,000
350 5535	Travel (Mileage Meals Lodging)	2,734	3,000	125	2,000
350 5540	Memberships/License/Cert Renewal	660	900	602	900
350 5545	Board & Local Meetings	59	100	0	100
350 5570	Non-City Owned Property Clean-up	4,581	56,117	640	25,000
350 5571	Non-City Owned Prop Demolitions	5,467	12,200	12,200	12,200
350 5572	Non-City Owned Prop Mowing	48,960	82,023	82,000	70,000
350 5573	Non-City Ownd Prop Tree Trimming	825	0	0	0
350 5610	Supplies & Equipment	6,043	8,000	2,511	6,000
350 5610.01	Supplies & Equipment Chem/Janitorial/Lab/Medical/Tool	96	150	245	150
350 5610.02	Supplies & Equipment Uniforms/City Labeled Clothing	0	0	0	0
350 5610.03	Supplies & Equipment Motor Vehicle Parts & Equipment	1,514	1,500	3,009	1,900
350 5610.04	Supplies & Equipment Computers & Accessories	0	200	0	200
350 5610.05	Supplies & Equipment Advertising & Promotional Supply	0	0	0	0
350 5620.02	Energy Supplies Gasoline & Oil for Vehicle/Equip	3,405	4,600	2,406	4,600
350 5730	Motor Vehicles	14,970	0	0	0
<b>350</b>	<b>Department Total: Health</b>	<b>537,009</b>	<b>618,680</b>	<b>532,678</b>	<b>588,804</b>
<b>351</b>	<b>Department Animal Control</b>	<b>351</b>			
351 5110	Salaries	117,958	105,160	104,027	108,640
351 5150	Salaries-Overtime	6,686	6,020	5,011	6,020
351 5210	Longevity	1,913	2,090	2,091	1,590
351 5220	Retirement-FICA	9,714	8,820	8,529	9,020
351 5240	Life & Health Insurance	16,903	15,060	14,853	15,910
351 5250.01	Retirement Plan Contribution TMRS	20,163	20,820	20,190	22,010
351 5260	Workers' Compensation	1,827	3,890	3,802	4,230
351 5270	Certification	1,089	1,090	1,089	1,090
351 5320	Professional Services	3,985	5,000	4,101	4,500
351 5320.01	Professional Services Training	275	2,000	2,800	1,600
351 5340.03	Technical Services Physical Exams/Drug Screens	38	0	76	0
351 5410.01	Utility Services Water & Wastewater	1,348	0	994	1,029
351 5423	Lawn Care Services (City Owned)	0	0	0	0
351 5431	Maintenance, Building (Upkeep)	1,472	2,000	1,635	2,000
351 5432	Maintenance, Improvements	2,895	3,000	4,600	4,400
351 5433	Maintenance, Purchased Equipment	369	500	0	400
351 5434	Maintenance, Purchased - Vehicle	154	2,000	239	1,600
351 5443	Uniform/Janitorial Supply Rental	2,223	2,200	0	2,200
351 5500	Other Purchased Services	292	300	90	300
351 5510	Insurance & Bonds	0	1,200	901	901
351 5515	Phones, Pagers, Internet, Cable	3,412	3,400	3,275	3,300
351 5520	Postage	22	250	106	150
351 5525	Advertising - Legal & Classified	0	500	0	500
351 5526	Advertising & Promotions	221	0	0	0
351 5530	Printing & Binding	260	500	0	500
351 5535	Travel (Mileage Meals Lodging)	186	2,000	576	1,700
351 5540	Memberships/License/Cert Renewal	553	1,000	320	900
351 5545	Board & Local Meetings	0	0	0	0
351 5575	Animal Disposal	5,958	5,210	4,722	6,000
351 5610	Supplies & Equipment	8,355	8,500	5,000	6,000
351 5610.01	Supplies & Equipment Chem/Janitorial/Lab/Medical/Tool	577	4,340	1,931	3,340
351 5610.02	Supplies & Equipment Uniforms/City Labeled Clothing	793	1,000	1,083	1,000
351 5610.03	Supplies & Equipment Motor Vehicle Parts & Equipment	394	1,000	971	800
351 5620.01	Energy Supplies Gas (Heating)	1,344	1,490	1,766	0
351 5620.02	Energy Supplies Gasoline & Oil for Vehicle/Equip	4,522	6,000	4,277	6,000

**CITY OF WAXAHACHIE  
GENERAL FUND  
EXPENDITURE LINE-ITEM DETAIL  
F Y 2010-2011**

Dept Acct #	Dept/Line-Item Description	2009 Actual	2010 Adopted Budget	ESTIMATED FYE 2010	PROPOSED F Y 2011
351 5620.04	Energy Supplies Electricity	5,045	5,050	5,323	6,200
<b>351</b>	<b>Department Total: Animal Control</b>	<b>220,947</b>	<b>221,390</b>	<b>204,378</b>	<b>223,830</b>
<b>510</b>	<b>Department Parks and Recreation</b>	<b>510</b>			
510 5110	Salaries	342,978	322,230	322,674	336,790
510 5120	Salaries-Part-Time	0	0	0	0
510 5140	Seasonal/Temporary Salary	22,785	9,420	5,636	3,390
510 5150	Salaries-Overtime	5,577	7,380	5,096	7,380
510 5210	Longevity	3,775	3,890	4,051	4,540
510 5220	Retirement-FICA	27,159	24,620	24,295	25,270
510 5240	Life & Health Insurance	57,906	51,920	51,132	55,830
510 5250.01	Retirement Plan Contribution TMRS	56,598	59,920	59,616	64,790
510 5260	Workers' Compensation	8,115	16,270	16,009	15,830
510 5260.1	Workers' Compensation Reimbursements	(1,875)	0	0	0
510 5320	Professional Services	3,730	2,200	1,000	1,500
510 5320.01	Professional Services Training	120	500	250	250
510 5340.03	Technical Services Physical Exams/Drug Screens	613	0	0	0
510 5410.01	Utility Services Water & Wastewater	55,362	64,700	47,013	37,368
510 5421	Refuse Services	3,727	2,500	6,500	5,200
510 5423	Lawn Care Services (City Owned)	8,113	7,500	7,500	7,500
510 5431	Maintenance, Building (Upkeep)	5,908	10,000	8,000	8,000
510 5432	Maintenance, Improvements	6,628	5,000	6,500	6,500
510 5432.01	Maintenance, Improvements Parks and Ballfields	1,621	2,000	2,500	2,300
510 5433	Maintenance, Purchased Equipment	10,297	20,000	18,000	16,800
510 5434	Maintenance, Purchased - Vehicle	6,310	6,000	5,000	5,000
510 5435	Maintenance, Other City Property	2,145	5,000	5,000	5,000
510 5441	Facilities Rental-Land & Bldgs	20,407	10,000	14,000	15,000
510 5442	Equipment & Vehicle Rental	1,252	3,500	1,000	2,000
510 5443	Uniform/Janitorial Supply Rental	4,978	4,700	4,700	5,000
510 5500	Other Purchased Services	267	2,000	2,000	2,000
510 5510	Insurance & Bonds	7,216	7,400	8,586	8,586
510 5515	Phones, Pagers, Internet, Cable	3,887	3,800	2,225	2,200
510 5520	Postage	98	700	500	400
510 5526	Advertising & Promotions	423	1,000	200	200
510 5530	Printing & Binding	1,246	300	200	0
510 5535	Travel (Mileage Meals Lodging)	240	200	1,000	800
510 5540	Memberships/License/Cert Renewal	877	500	250	250
510 5545	Board & Local Meetings	125	300	100	100
510 5555.05	Miscellaneous Purchased Services Summer Youth Program	9,000	6,000	6,000	5,000
510 5610	Supplies & Equipment	54,377	65,000	54,000	55,000
510 5610.01	Supplies & Equipment Chem/Janitorial/Lab/Medical/Tool	3,544	2,400	2,000	2,000
510 5610.02	Supplies & Equipment Uniforms/City Labeled Clothing	0	0	0	0
510 5610.03	Supplies & Equipment Motor Vehicle Parts & Equipment	2,935	3,500	3,500	3,500
510 5610.05	Supplies & Equipment Advertising & Promotional Supply	0	0	0	0
510 5620.01	Energy Supplies Gas (Heating)	2,892	2,300	2,260	2,373
510 5620.02	Energy Supplies Gasoline & Oil for Vehicle/Equip	15,629	39,500	35,000	37,000
510 5620.03	Energy Supplies Bottled Gas	0	0	0	0
510 5620.04	Energy Supplies Electricity	39,992	48,380	43,157	34,000
510 5710	Land	0	0	0	0
<b>510</b>	<b>Department Total: Parks and Recreation</b>	<b>796,779</b>	<b>822,530</b>	<b>776,451</b>	<b>784,647</b>
<b>511</b>	<b>Department Chautauqua Auditorium</b>	<b>511</b>			
511 5410.01	Utility Services Water & Wastewater	0	0	0	450
511 5431	Maintenance, Building (Upkeep)	1,162	1,000	1,000	1,000
511 5432	Maintenance, Improvements	2,783	2,500	0	1,000
511 5441	Facilities Rental-Land & Bldgs	0	0	0	0
511 5510	Insurance & Bonds	2,960	3,000	2,820	2,820
511 5610	Supplies & Equipment	0	1,000	0	0
511 5620.04	Energy Supplies Electricity	3,497	3,930	3,908	3,100
<b>511</b>	<b>Department Total: Chautauqua Auditorium</b>	<b>10,402</b>	<b>11,430</b>	<b>7,728</b>	<b>8,370</b>
<b>512</b>	<b>Department Rodeo</b>	<b>512</b>			
512 5410.01	Utility Services Water & Wastewater	4,392	3,000	2,882	3,217
512 5421	Refuse Services	447	1,000	1,000	800
512 5431	Maintenance, Building (Upkeep)	25	800	0	400

**CITY OF WAXAHACHIE  
GENERAL FUND  
EXPENDITURE LINE-ITEM DETAIL  
F Y 2010-2011**

Dept Acct #	Dept/Line-Item Description	2009 Actual	2010 Adopted Budget	ESTIMATED FYE 2010	PROPOSED F Y 2011
512 5432	Maintenance, Improvements	2,075	1,000	3,000	1,000
512 5435	Maintenance, Other City Property	0	0	0	0
512 5441	Facilities Rental-Land & Bldgs	0	0	0	0
512 5500	Other Purchased Services	0	0	0	0
512 5510	Insurance & Bonds	242	250	242	242
512 5526	Advertising & Promotions	0	0	0	0
512 5610	Supplies & Equipment	2,089	1,000	0	500
512 5610.02	Supplies & Equipment Uniforms/City Labeled Clothing	0	1,500	0	0
512 5610.04	Supplies & Equipment Computers & Accessories	0	3,940	0	0
512 5620.02	Energy Supplies Gasoline & Oil for Vehicle/Equip	0	0	0	0
512 5620.04	Energy Supplies Electricity	5,228	0	5,236	4,200
512 5750	Office & Other Equipment	0	0	0	0
<b>512 Department Total: Rodeo</b>		<b>14,498</b>	<b>12,490</b>	<b>12,360</b>	<b>10,359</b>
<b>513 Department</b>	<b>Penn Park Pool</b>		<b>513</b>		
513 5140	Seasonal/Temporary Salary	8,666	9,440	9,436	3,500
513 5140.1	Seasonal/Temporary Salary Temporary O/T	0	0	0	0
513 5150	Salaries-Overtime	0	0	0	0
513 5220	Retirement-FICA	666	730	725	320
513 5260	Workers' Compensation	188	440	433	200
513 5320.01	Professional Services Training	1,850	2,000	0	0
513 5410.01	Utility Services Water & Wastewater	4,177	5,500	4,673	4,837
513 5431	Maintenance, Building (Upkeep)	0	3,000	3,000	2,100
513 5432	Maintenance, Improvements	3,236	4,000	4,000	4,000
513 5433	Maintenance, Purchased Equipment	556	1,000	1,000	0
513 5510	Insurance & Bonds	3,600	3,700	417	417
513 5610	Supplies & Equipment	6,708	1,200	1,000	1,000
513 5610.01	Supplies & Equipment Chem/Janitorial/Lab/Medical/Tool	8,676	6,500	6,500	6,500
513 5620.04	Energy Supplies Electricity	6,333	7,680	6,901	5,400
<b>513 Department Total: Penn Park Pool</b>		<b>44,656</b>	<b>45,190</b>	<b>38,085</b>	<b>28,274</b>
<b>514 Department</b>	<b>Optimist Pool</b>		<b>514</b>		
514 5310.12	Official/Admin Prof or Tech Svs Contract Service - Optimist Pool	5,000	5,000	5,000	5,000
514 5500	Other Purchased Services	0	0	0	0
514 5410.01	Utility Services Water & Wastewater	0	0	0	5,888
<b>514 Department Total: Optimist Pool</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>10,888</b>
<b>540 Department</b>	<b>Sims Library</b>		<b>540</b>		
540 5110	Salaries	0	0	73	
540 5220	Retirement-FICA	0	0	5	
540 5260	Workers' Compensation	0	0	10	
540 5310.07	Official/Admin Prof or Tech Svs Contract - Sims Library Taxes	1,322,914	1,296,300	1,355,600	1,032,500
540 5410.01	Utility Services Water & Wastewater	0	0	0	4,500
<b>540 Department Total: Sims Library</b>		<b>1,322,914</b>	<b>1,296,300</b>	<b>1,355,688</b>	<b>1,037,000</b>
<b>550 Department</b>	<b>Senior Citizens Center</b>		<b>550</b>		
550 5110	Salaries	44,512	42,280	43,646	44,250
550 5120	Salaries-Part-Time	13,501	26,240	26,014	26,710
550 5160	Auto Allowance	3,461	3,470	3,461	3,470
550 5210	Longevity	156	190	217	190
550 5220	Retirement-FICA	4,632	5,410	5,497	5,660
550 5240	Life & Health Insurance	5,226	4,970	5,306	5,260
550 5250.01	Retirement Plan Contribution TMRS	10,100	12,870	13,286	13,920
550 5260	Workers' Compensation	281	950	949	980
550 5310.08	Official/Admin Prof or Tech Svs Prov by Senior Citizens Center	100,000	0	0	0
550 5320	Professional Services	781	1,000	1,000	900
550 5320.01	Professional Services Training	290	0	600	450
550 5340.01	Technical Services Computer Services and Support	1,795	2,000	5,000	4,100
550 5410.01	Utility Services Water & Wastewater	12,272	22,000	11,300	11,696
550 5431	Maintenance, Building (Upkeep)	613	2,500	7,000	5,800
550 5433	Maintenance, Purchased Equipment	0	0	0	1,000
550 5500	Other Purchased Services	7,557	14,000	18,000	18,500
550 5510	Insurance & Bonds	0	7,800	8,957	8,957
550 5515	Phones, Pagers, Internet, Cable	1,755	19,200	2,858	2,900
550 5520	Postage	22	1,900	200	200
550 5526	Advertising & Promotions	978	2,000	500	500

**CITY OF WAXAHACHIE  
GENERAL FUND  
EXPENDITURE LINE-ITEM DETAIL  
F Y 2010-2011**

Dept Acct #	Dept/Line-Item Description	2009 Actual	2010 ESTIMATED		PROPOSED F Y 2011
			Adopted Budget	FYE 2010	
550 5530	Printing & Binding	0	3,700	1,000	1,400
550 5535	Travel (Mileage Meals Lodging)	0	2,000	0	1,500
550 5540	Memberships/License/Cert Renewal	145	1,000	500	400
550 5610	Supplies & Equipment	7,301	81,300	22,000	30,300
550 5610.01	Supplies & Equipment Chem/Janitorial/Lab/Medical/Tool	1,920	4,000	4,000	3,100
550 5610.04	Supplies & Equipment Computers & Accessories	6,964	23,000	3,000	3,000
550 5610.05	Supplies & Equipment Advertising & Promotional Supply	0	2,000	1,800	1,000
550 5620.04	Energy Supplies Electricity	7,088	0	39,043	38,000
<b>550 Department Total: Senior Citizens Center</b>		<b>231,349</b>	<b>285,780</b>	<b>225,133</b>	<b>234,143</b>
<b>Fund Total: General</b>		<b>19,757,283</b>	<b>20,680,043</b>	<b>20,296,707</b>	<b>21,537,400</b>