



# CITY OF WILLIS

**Annual Proposed Budget  
2024-2025**

**Presented to the Mayor  
and City Council**

**By: Sheyi I. Ipaye, CPM  
City Manager**





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# CITY OF WILLIS

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Willis  
Texas**

For the Fiscal Year Beginning

**October 01, 2023**

*Christopher P. Morill*

Executive Director

## **HOW TO USE THIS BUDGET DOCUMENT A READER'S GUIDE**

The City of Willis Budget Document provides comprehensive information about City policies, goals, objectives, financial structure, operations, and an organizational framework for the City. Providing estimates of revenues and appropriations for the Fiscal Year 2024-2025.

The budget document includes mission statements, summaries, accomplishments, objectives, staffing levels and expenditures for each department.

### **BUDGET FORMAT**

The document is divided into 8 sections: Introduction, Summaries, General Fund, Revenue/Special Revenue Funds, Debt Service Fund, Budget Ordinances, Financial Policies, and Glossary.

The Introduction Section includes the budget message, explaining the major policies and issues along with the budget process and long-range plans for the City. It also includes a reader's guide on how to use this document, community information, budget-fund structure and relationship, budget process and calendar.

The Summary Section contains various summaries of the budget. The City budget is organized into funds. Each fund is a separate accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, residual equities, and the changes therein are segregated and recorded.

The next three sections are the Fund Sections and are organized as follows: Fund Summary, statement of revenues, and expenditures by department. The Debt Service Fund section includes the fund summary and scheduled payments for outstanding debt.

Budget Ordinances section provides information relating to the Resolutions for the Tax Rate and Fiscal Year Budget adoptions.

The Financial Policies section includes long-standing financial policies and practices enforced by the City relating to various financial aspects of City operations.

The Glossary section provides definitions of common terms used.

If additional information is needed contact the Finance Department at 936-856-4611.

CITY OF WILLIS  
CITY OFFICIALS

ELECTED OFFICIALS

ELECTED POSITION

|                  |                         |
|------------------|-------------------------|
| Leonard Reed     | Mayor                   |
| Ashley Nixon     | Council Member Number 1 |
| Barney Stone     | Council Member Number 2 |
| Thomas Belinoski | Council Member Number 3 |
| Thomas Luster    | Council Member Number 4 |
| William Brown    | Council Member Number 5 |

APPOINTED OFFICIALS

TITLE

|                     |                 |
|---------------------|-----------------|
| Sheyi Ipaye, CPM    | City Manager    |
| David Red           | City Attorney   |
| Gary Scott          | Municipal Judge |
| Marissa Quintanilla | City Secretary  |



## OFFICE OF THE CITY MANAGER

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September 17, 2024

Honorable Mayor Reed and Members of the City Council:

In compliance with state law and the Home Rule Charter of the City of Willis, Texas, I am pleased to present to you the Proposed Annual Budget and Plan of Municipal Services for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

During my meeting with the Mayor and City Councilmembers, the City Council expressed the desire to maintain the current tax rate and levels of service offered to the citizens of Willis. The City Council also expressed the desire for a balanced budget. From those comments, City Staff continued developing the budget, and now feel confident we have accomplished the task given.

The state of our national and local economy continues to be of concern, with heightened inflation, although some of our economic indicators are showing signs of steady growth, especially with commercial and residential development. Several considerations, goals, and priorities were identified with the development of this budget.

Those priorities addressed in the FY 2024-2025 Budget are:

- 1) Continue to maintain or reduce the current ad valorem property tax rate.
- 2) Reposition staff and staffing levels to better reflect the demands for service throughout the organization and City.
- 3) Maintain adequate funding for street infrastructure needs and other capital projects.
- 4) Continue funding adequate pay and benefit to City employees
- 5) Address improvements to municipal facilities
- 6) Fleet replacement particularly at the Police and Public Work Departments.
- 7) Continue promoting economic development activities and make Willis an ideal place to live, work and to do business.

Transmitted herewith is the proposed FY 2024-2025 budget for the City of Willis. The budget totals \$22,898,742 of which \$8,988,956 is for the General Fund, \$11,402,128 for the Enterprise Fund, \$640,696 for the General Debt Service Fund, \$977,800 for the Grant Fund, and \$889,162 for the TIRZ#1 Fund.

## **LONG-TERM GOALS**

During the Budget process, the Council would have an opportunity to review the goals for the upcoming budget year and beyond.

The 2024-2025 goals are stated as follows:

1. Address organizational affairs within city government while emphasizing quality customer service at all levels of the organization.
2. Promote a positive environment for economic development in the community to achieve stable and positive financial conditions.
3. Enhance the quality of life by improving the City's capital infrastructure.

## **MAJOR PROGRAM INITIATIVES**

### **Organizational Affairs**

The most important goal involving organizational affairs is to instill confidence in the integrity of the City government. Through a commitment to excellence in leadership and staff development, employees can deal responsibly with citizens' concerns, resulting in the successful achievement of this goal.

### **Economic Development**

Willis is fortunate to have many dedicated community leaders who understand the importance of cohesive economic development. Efforts are being made to strengthen our business retention and expansion programs by collaborating with Willis Community

Development Corporation (CDC), and consideration for establishing the Willis Chamber of Commerce, reinvesting wealth within our local economy through Tax Increment Reinvestment zones and ultimately improving our economic position through the creation of jobs in our community. Tourism remains a growth industry in Texas and Willis hopes to capitalize on that industry by sponsoring events and festivals for Willis aimed at attracting people to our city. There are numerous commercial and residential projects planned, started, and on-going within the City. These projects will allow new residents and customers to be a part of and participate in all that the City has to offer.

### **Quality of Life**

Our primary responsibility to those who live, work, and visit our city is the commitment to enhance their quality of life providing exemplary services which are respected by all and reflective of our community's desires. By strengthening the City's Capital Improvement Program our streets, water, wastewater, and drainage will be improved.

The City continually reviews our Comprehensive Master plan, Subdivision Regulations, Development Agreements, and Design Criteria for development to sustain current operations and support future growth of our community. We are working together to provide and maintain a dynamic, progressive, quality atmosphere in which to live, work, and play. To enhance the quality of life, the open space master plan has been prepared for promotion of growth through a defined strategic plan for parks and recreation.

### **Recommendations**

The FY 2024-2025 Annual Program of Services is divided into the following areas: Administrative Services, Financial Services, Emergency Services, Municipal Services, and Utility Services. The program areas outline the respective roles of the departments, and their associated divisions based upon the services they provide. This allows the creation of individual cost centers and better overall monitoring of fund expenditures. Owing to the delivery of services to business and residential interests in the community, the following are recommendations for FY 2024-2025:

- Adopt a tax rate of \$0.5087 per \$100 of valuation for FY2024-2025 and ensure fiscal accountability for growth in the assessment of property valuation to create additional capacity for future debt service as needed.
- Review job compensation plan to ensure a market-based approach for employee recruitment and retention.

- Consider improvements to: Cargill, Hines, Cemetery, Church, Danville, Reese, Powell, North and South Shirley Lane, MLK, Cross St., First St., Bell St., Holland, East and West Watson, and Cochran.
- Planned improvement within the Enterprise Fund for Water and Sewer improvements.
- Plan for change of physical location for City Hall and Police Department.
- Finish the Animal Control/Public Works facility.
- Add or replace vehicles needed within Public Works and Police Department.
- Implement new software in Community Development, Finance, and Utility billing.
- Plan to submit the Fiscal Year 2024-2025 Annual Program of Services publication to GFOA to determine its eligibility for the Distinguished Budget Presentation Award. Note that for Fiscal Year 2023-2024, the City did receive this award.

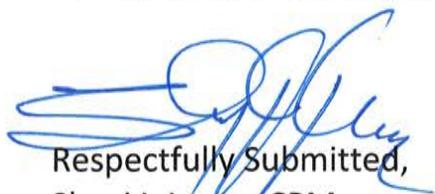
These recommendations will assist the City of Willis in meeting basic service needs, accounting for operational deficiencies and preparing to meet future growth.

### **Summary**

As a result of efficient planning methods, the outcome of our budget process will satisfy our mission statement, which states: “In our on-going commitment to the citizens and businesses in the City of Willis, we endeavor each day to be fiscally responsible, knowing that we are held accountable for our actions, to move the city in a forward progression of economic development, to provide the best customer service to those who live, work and play within our city limits, and to be fair and honest in all that we do. With passion, integrity, and professionalism, from within City Hall to our elected officials, we will be the leaders of Community Driven spirit that will guide the success of Willis into the Future”. The Fiscal Year 2024-2025 offers much promise for improving the overall financial condition of our City.

Willis is poised to benefit from the location of our city along Interstate 45, as it brings needed visibility and creates opportunities for business expansion for commercial and retail growth. This will lessen our dependability on ad valorem taxes as the primary means of supporting maintenance and operations of the city now and in the future. Finally, the city of Willis continues to improve its financial position and has developed a budget that focuses on both long and short-range concerns. To this end, the improvement in the community is a direct result of the leadership and involvement of its people and those responsible are to be commended. It has been a great pleasure working with excellent staff.

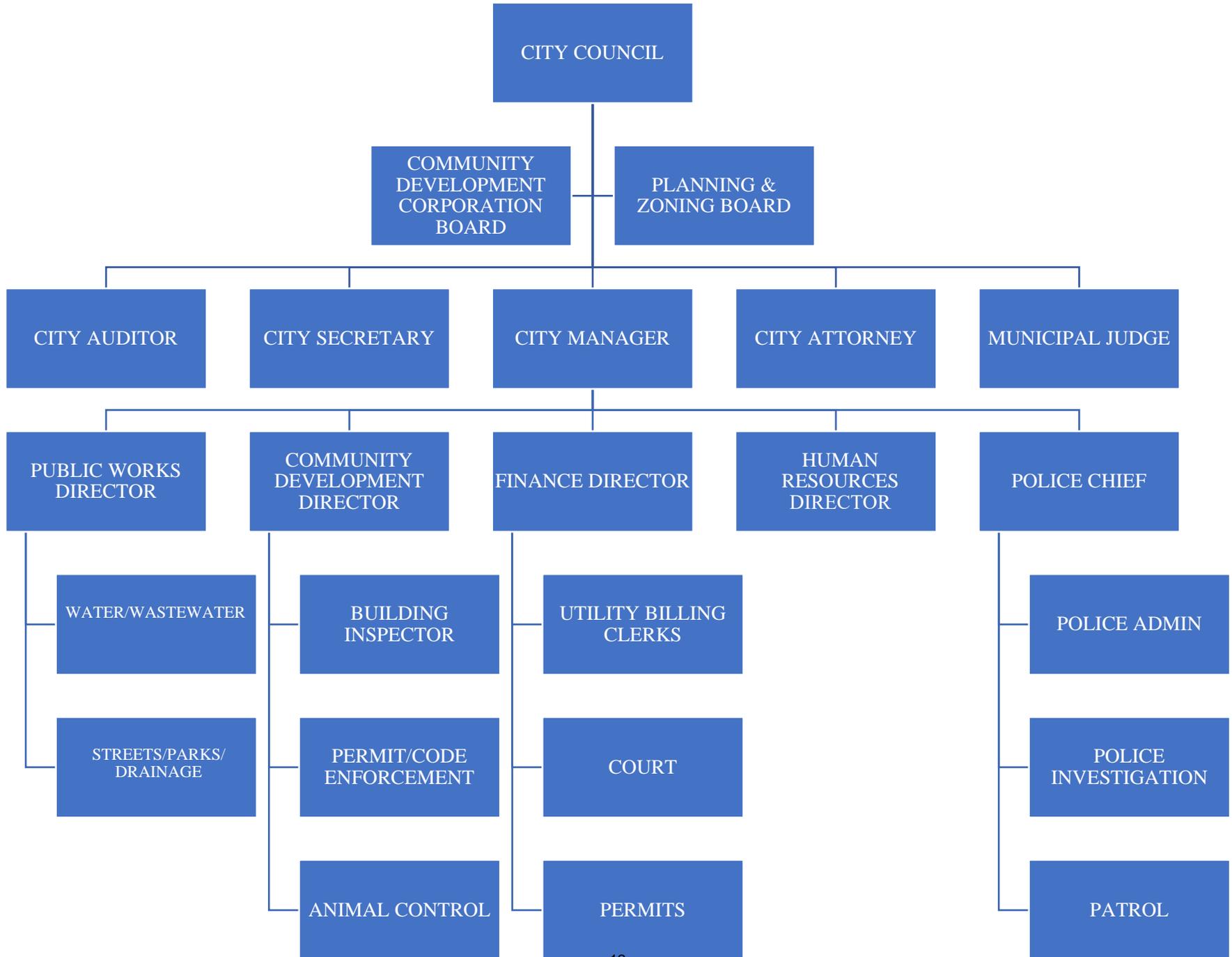
I am grateful for the opportunity to serve the Mayor and Council members and the citizens of Willis and for supporting and adopting the new fiscal approach designed to increase our overall fiscal accountability here in the City Willis, Texas.



Respectfully Submitted,  
Sheyi I. Ipaye, CPM  
City Manager



CITY OF WILLIS ORGANIZATIONAL CHART



**CITY OF WILLIS  
PERSONNEL CITY WIDE BY DEPARTMENT**

| <b>DEPARTMENT / POSITION</b>                     | <b>FY 23-24</b>            |                           |                            |
|--|----------------------------|---------------------------|----------------------------|
|  | <b>FY 22-23<br/>ACTUAL</b> | <b>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>BUDGET</b> |
| <b>ADMINISTRATION</b>                            |                            |                           |                            |
| CITY MANAGER                                     | 1                          | 1                         | 1                          |
| CITY SECRETARY                                   | 1                          | 1                         | 1                          |
| HUMAN RESOURCES DIRECTOR/COORDINATOR             | 1                          | 1                         | 1                          |
| FINANCE DIRECTOR                                 | 0                          | 1                         | 1                          |
| FINANCIAL ANALYST / FINANCE ADMIN ASSISTANT - AP | 1                          | 1                         | 1                          |
| PART-TIME FINANCE DIRECTOR                       | 0.5                        | 0                         | 0                          |
| CUSTODIAN  | 0.5                        | 0.5                       | 0.5                        |
| <b>TOTAL FTE</b>                                 | <b>5</b>                   | <b>5.5</b>                | <b>5.5</b>                 |
| <b>COMMUNITY DEVELOPMENT</b>                     |                            |                           |                            |
| DIRECTOR OF COMMUNITY DEVELOPMENT                | 1                          | 1                         | 1                          |
| BUILDING INSPECTOR I                             | 1                          | 1                         | 1                          |
| BUILDING INSPECTOR II                            | 1                          | 1                         | 1                          |
| ANIMAL CONTROL / CODE ENFORCEMENT                | 1                          | 2                         | 2                          |
| PERMIT TECHNICIAN                                | 1                          | 1                         | 1.5                        |
| <b>TOTAL FTE</b>                                 | <b>5</b>                   | <b>6</b>                  | <b>6.5</b>                 |
| <b>MUNICIPAL COURT</b>                           |                            |                           |                            |
| COURT CLERK                                      | 1                          | 1                         | 1                          |
| <b>TOTAL FTE</b>                                 | <b>1</b>                   | <b>1</b>                  | <b>1</b>                   |
| <b>POLICE DEPARTMENT</b>                         |                            |                           |                            |
| CHIEF OF POLICE                                  | 1                          | 1                         | 1                          |
| LIEUTENANT                                       | 1                          | 1                         | 1                          |
| ADMIN CLERK / Licensed Telecommunication Officer | 2                          | 2                         | 2                          |
| SERGEANT   | 5                          | 5                         | 5                          |
| DETECTIVE  | 2                          | 2                         | 2                          |
| PATROL   | 10                         | 10                        | 10                         |
| <b>TOTAL FTE</b>                                 | <b>21</b>                  | <b>21</b>                 | <b>21</b>                  |
| <b>UTILITY BILLING</b>                           |                            |                           |                            |
| UTILITY BILLING CLERK II                         | 1                          | 1                         | 1                          |
| UTILITY BILLING CLERK I                          | 1                          | 1                         | 1                          |
| ADMIN ASSISTANT - UTILITY BILLING                | 0                          | 0                         | 1                          |
| <b>TOTAL FTE</b>                                 | <b>2</b>                   | <b>2</b>                  | <b>3</b>                   |
| <b>PUBLIC WORKS</b>                              |                            |                           |                            |
| <b>ADMINISTRATION</b>                            |                            |                           |                            |
| PUBLIC WORKS DIRECTOR                            | 1                          | 1                         | 1                          |
| PUBLIC WORKS SUPERINTENDENT                      | 1                          | 1                         | 1                          |
| <b>STREETS - DRAINAGE - PARKS</b>                |                            |                           |                            |
| PUBLIC WORKS TECHNICIAN                          | 6                          | 6                         | 6                          |
| <b>WATER PRODUCTION / DISTRIBUTION</b>           |                            |                           |                            |
| FOREMAN  | 1                          | 1                         | 1                          |
| PUBLIC WORKS TECHNICIAN                          | 5                          | 5                         | 5                          |
| <b>WASTE WATER COLLECTION / TREATMENT</b>        |                            |                           |                            |
| CHIEF OPERATOR                                   | 1                          | 1                         | 1                          |
| PUBLIC WORKS TECHNICIAN                          | 3                          | 3                         | 3                          |
| <b>TOTAL FTE</b>                                 | <b>18</b>                  | <b>18</b>                 | <b>18</b>                  |
| <b>CITY WIDE TOTAL FTE</b>                       | <b>52</b>                  | <b>53.5</b>               | <b>55</b>                  |

## **BUDGET PROCESS**

### **Budgetary Basis of Accounting**

Budgets for the General, Special Revenue and Debt Service funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budgetary basis of accounting is different than the basis of accounting for auditing purposes.

### **Budget Process**

The budget process starts many months before the adoption of the annual budget. In April of each year, City Manager discusses budgetary needs with the various departments. In June, the first budget workshops begin with City Council. Several Council workshops will occur.

The City Council must analyze the budget, making any additions or deletions that they feel appropriate and must, before September 30<sup>th</sup> of each year, adopt the budget for the upcoming fiscal year. On final adoption by the City Council, the budget takes effect for the next fiscal year.

Adoption of the budget constitutes adoption of an ordinance appropriating the amounts specified as proposed expenditures and an ordinance levying the property tax as the amount of the tax to be assessed and collected for the corresponding tax year. A separate ordinance is adopted to set the tax rate. Estimated expenditures cannot exceed proposed revenue plus any unencumbered fund balance. Unused appropriations may be transferred to any item required for the same general purpose, except when otherwise specified by the City's charter or state law.

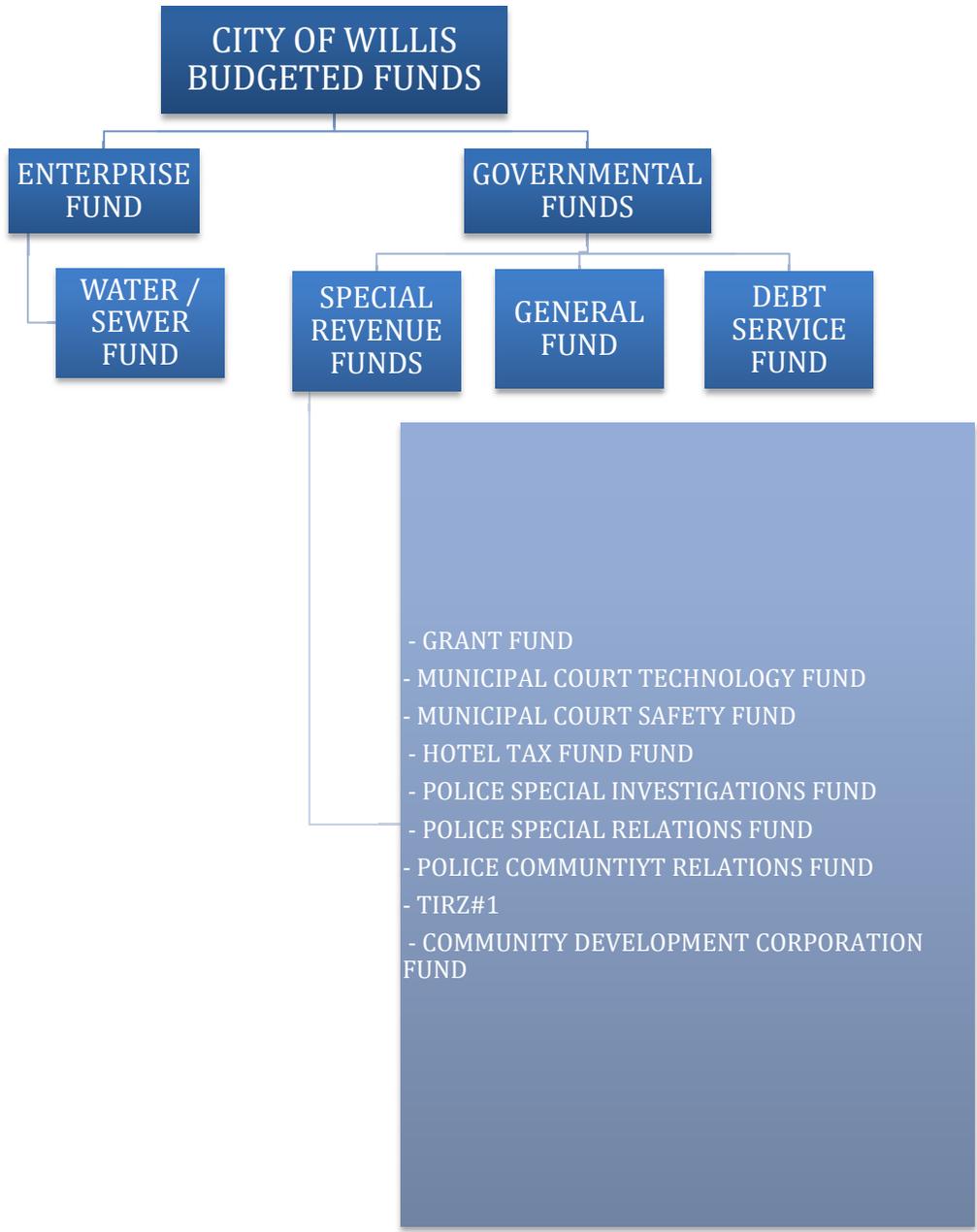
Under conditions which may arise, and which could not reasonably have been foreseen in the normal process of planning the budget, the City Council may amend or change the budget to provide for any additional expense in which the general welfare of the citizenry is involved. Amendments must be by ordinance and become an attachment to the original budget.



# CITY OF WILLIS

## Calendar 2024-2025 Budget

|              |  |
|--------------|--|
| June 18      | First Budget Work Session with Council   |
| July 25      | Chief Appraiser Delivers Certified Taxable Roll  |
|              | No-New-Revenue and Voter-Approval Tax Rates Calculated   |
| August 12    | Submission of the No-New-Revenue/Voter Approval Rates  |
|              | City Post Rates on Website   |
| August 20    | Tax Rate Record Vote if exceeds lower of the No-New-Revenue or Voter Approval Rate<br>set a public hearing |
|              | Final Budget Workshop  |
|              | Set Dates for Public Hearing on Budget   |
| September 4  | File proposed Budget with City Secretary   |
|              | Publish Notice of Public Hearing on Budget   |
|              | Post Proposed Budget on Website  |
|              | Publish Notice of Tax Rate Hearing if applicable   |
|              | Post Hearing Notices of Website  |
| September 17 | Public Hearing on Budget   |
|              | Public Hearing on Tax Rate   |
|              | Adopt the Budget   |
|              | Set the Tax Rates  |



**FUND DESCRIPTIONS:**

GENERAL FUND: Accounts for all financial resources of the general operations except for those required to be accounted for in another fund. The General Fund generates the majority of its revenues from taxes, charges for services and franchise fees.

DEBT SERVICE FUND: Used for the payment of principal and interest on debt issued by the City as well as other fees associated with the issuance of debt.

ENTERPRISE FUND: Used to account for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund.

SPECIAL REVENUE FUND: Used to account for proceeds of specific revenue sources or legally restricted funds.

| DEPARTMENT             | GENERAL FUND | WATER SEWER FUND | DEBT SERVICE FUND | SPECIAL REVENUE FUND |
|------------------------|--------------|------------------|-------------------|----------------------|
| ADMINISTRATION         | X            |                  | X                 | X                    |
| COMMUNITY DEVELOPEMENT | X            |                  |                   | X                    |
| MUNICIPAL COURT        | X            |                  |                   | X                    |
| POLICE DEPARTMENT      | X            |                  |                   | X                    |
| PUBLIC WORKS           | X            | X                |                   |                      |
| TOURISM                |              |                  |                   | X                    |



MONTGOMERY CENTRAL APPRAISAL DISTRICT  
 SHERRY C. HUNTER, RPA, CCA  
 INTERIM CHIEF APPRAISER



109 GLADSTELL ST., CONROE, TX 77301  
 P.O. BOX 2233, CONROE, TX 77305  
 936-756-3354 | WWW.MCAD-TX.ORG

## Summary of Values as of 2024 Certification City of Willis

|   | Market Value  | Net Taxable   | Net Taxable after Freeze |
|---|---------------|---------------|--------------------------|
| <b>Certified Values</b>                     | \$805,653,446 | \$688,042,875 | \$688,042,875            |
| <b>Under Review at Current Value</b>        | \$27,136,145  | \$24,776,731  | \$24,776,731             |
| <b>Under Review at Previous Years Value</b> | \$22,035,244  | \$21,297,380  | \$21,297,380             |
| <b>Reasonable Estimate of Under Reviews</b> | \$23,065,723  | \$21,060,221  | \$21,060,221             |

### Previous Year's Value lost due to appeals under Chapter 42 Texas Property Tax Code 26.012(a)(13)

|   | Net Taxable  | Net Taxable after Freeze |
|---|--------------|--------------------------|
| <b>Previous Year Original Cert. Value (ETR Line 5A)</b> | \$49,325,128 | \$49,325,128             |
| <b>Previous Year Adjusted Value (ETR Line 5b)</b>       | \$45,245,990 | \$45,245,990             |
| <b>Previous Year Value Loss (ETR Line 5C)</b>           | \$-4,079,138 | \$-4,079,138             |

### Previous Year's Taxable Value Not in Dispute for Property Subject to an Appeal under Chapter 42 Texas Property Tax Code 26.012(13)(a)(iii)

|  | Taxable Value |
|--|---------------|
| <b>Previous Year Original Certified Value (Deduct from ETR Line 1)</b> | \$50,632,430  |
| <b>Previous Year Original Certified Value (ETR Line 6A)</b>            | \$50,632,430  |
| <b>Previous Year Value in Dispute (ETR Line 6B)</b>                    | \$3,532,430   |
| <b>Previous Year Value NOT in Dispute (ETR Line 6C)</b>                | \$47,100,000  |

### Average Home Value(s)

| Average Market Value | Average Assessed Value |
|----------------------|------------------------|
| \$164,799            | \$134,408              |

*Sherry Hunter*

Date: August 5, 2024  
 Sherry Hunter, Interim Chief Appraiser  
 Montgomery Central Appraisal District

|                                      | NOT UNDER REVIEW      | UNDER REVIEW        | TOTAL                 |
|--------------------------------------|-----------------------|---------------------|-----------------------|
| <b>REAL PROPERTY &amp; MFT HOMES</b> | (Count) (3,488)       | (Count) (150)       | (Count) (3,638)       |
| Land HS Value                        | 101,167,253           | 4,129,397           | 105,296,650           |
| Land NHS Value                       | 133,181,711           | 2,588,738           | 135,770,449           |
| Land Ag Market Value                 | 2,452,460             | 0                   | 2,452,460             |
| Land Timber Market Value             | 7,051,944             | 0                   | 7,051,944             |
| <b>Total Land Value</b>              | <b>243,853,368</b>    | <b>6,718,135</b>    | <b>250,571,503</b>    |
| Improvement HS Value                 | 212,931,185           | 14,578,178          | 227,509,363           |
| Improvement NHS Value                | 248,909,339           | 5,349,247           | 254,258,586           |
| <b>Total Improvement</b>             | <b>461,840,524</b>    | <b>19,927,425</b>   | <b>481,767,949</b>    |
| <b>Market Value</b>                  | <b>705,693,892</b>    | <b>26,645,560</b>   | <b>732,339,452</b>    |
| <b>BUSINESS PERSONAL PROPERTY</b>    | (483)                 | (5)                 | (488)                 |
| <b>Market Value</b>                  | <b>99,959,554</b>     | <b>490,585</b>      | <b>100,450,139</b>    |
| <b>OIL &amp; GAS / MINERALS</b>      | (0)                   | (0)                 | (0)                   |
| <b>Market Value</b>                  | <b>0</b>              | <b>0</b>            | <b>0</b>              |
| <b>OTHER (Intangibles)</b>           | (0)                   | (0)                 | (0)                   |
| <b>Market Value</b>                  | <b>0</b>              | <b>0</b>            | <b>0</b>              |
|                                      | (Total Count) (3,971) | (Total Count) (155) | (Total Count) (4,126) |
| <b>TOTAL MARKET</b>                  | <b>805,653,446</b>    | <b>27,136,145</b>   | <b>832,789,591</b>    |
| Ag Productivity                      | 13,573                | 0                   | 13,573                |
| Ag Loss (-)                          | 2,438,887             | 0                   | 2,438,887             |
| Timber Productivity                  | 53,264                | 0                   | 53,264                |
| Timber Loss (-)                      | 6,998,680             | 0                   | 6,998,680             |
| <b>APPRAISED VALUE</b>               | <b>796,215,879</b>    | <b>27,136,145</b>   | <b>823,352,024</b>    |
|                                      | 96.7%                 | 3.4%                | 100.0%                |
| HS CAP Limitation Value (-)          | 21,416,050            | 917,663             | 22,333,713            |
| CB CAP Limitation Value (-)          | 12,342,467            | 1,239,891           | 13,582,358            |
| <b>NET APPRAISED VALUE</b>           | <b>762,457,362</b>    | <b>24,978,591</b>   | <b>787,435,953</b>    |
| Total Exemption Amount               | 74,414,487            | 201,860             | 74,616,347            |
| <b>NET TAXABLE</b>                   | <b>688,042,875</b>    | <b>24,776,731</b>   | <b>712,819,606</b>    |
| <b>TAX LIMIT/FREEZE ADJUSTMENT</b>   | <b>0</b>              | <b>0</b>            | <b>0</b>              |
| <b>LIMIT ADJ TAXABLE (I&amp;S)</b>   | <b>688,042,875</b>    | <b>24,776,731</b>   | <b>712,819,606</b>    |
| <b>CHAPTER 312 ADJUSTMENT</b>        | <b>0</b>              | <b>0</b>            | <b>0</b>              |
| <b>CHAPTER 313 ADJUSTMENT</b>        | <b>0</b>              | <b>0</b>            | <b>0</b>              |
| <b>LIMIT ADJ TAXABLE (M&amp;O)</b>   | <b>688,042,875</b>    | <b>24,776,731</b>   | <b>712,819,606</b>    |

APPROX TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 \$3,647,497.92 = 712,819,606 \* (0.511700 / 100)



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# FY24-25 Budget Overview

## General Fund

### Revenue

- Overall increase from FY23-24 Budget by approximately \$9.16 million or 111.3%.
- Sales Tax increase by \$700K or 16.3% due to more projected revenue from increased commercial development.
- Property Tax increase by \$605K or 26.7% due to Certified Tax Roll and Proposed Tax Rate and increased residential development.
- License and Permits increase by \$221.5K or 64.2% due to noted increased development.
- Interest Income increase by \$676.2K or 338.1%
- Intergovernmental Proceeds increase by \$6.85 million largely due to recognizing deferred revenue from APRA funding and various development agreements. Deferred revenue can only be recognized as revenue in the fiscal year that monies are expended. Corresponding expenditures are discussed in the bullet point for Transfers.

### Expenditures

- Overall increase of approximately \$9.02 million or 120.2%. Highlights noted by each department noted below.
- Note that all departments that have employees have a projected 5% COLA increase for FY24-25. Also, the health insurance renewal for FY24-25 is a 3% increase. Most health insurance account line-item in the various departments see an increase from the FY23-24 budget due to the 3% increase that is based on the actual projected cost for FY23-24.

- Also note that the account code of Other Capital Outlay is mentioned in various bullet points below. The FY24-25 has Capital Improvement Plan (CIP) pages toward the end of the Budget Book that provide more insight on each.
- Administration department expenditures increase of \$508.2K or 20.9% mainly due to \$200K increase in Other Capital Outlay, and the addition of the 380 Agreement Sales Tax Rebate new for FY24-25. The 380 Agreement Sales Tax Rebate line-item amount of \$200K earmarks the anticipated beginning of the sales tax rebate for the Market at Willis project. The \$200K increase in Other Capital Outlay mainly relates to the new City Hall project. FY23-24 projects \$1.5 million vs a \$1.3 million budget to acquire the building. The \$1.5 million for FY24-25 projects \$1.0 million to renovate, and \$380K for furniture/equipment related to this City Hall project. \$120K is also projected for new financial/utility billing software. The projected total cost for the City Hall project is \$2.93 million over FY 23-24 and FY24-25 (amounts noted above plus \$50K in fund 79-Utility Billing Other Capital Outlay).
- The Community Development projects an overall decrease of approximately \$118.3K or 11.8%. This decrease is the result of; an approximate \$300K decrease in Other Capital Outlay related to projected expending of the Animal Control building between FY23-24 and FY24-25 offset by \$40K increase in Interlocal Government for potential overflow contingency for Animal Shelter, and increase in Salary/Wages from Budget FY23-24 to FY24-25 for the addition of another full-time Code Enforcement Officer and part-time Permit Technician. Community Development is also projected to get new software in FY24-25 which will improve efficiencies and provide a better user experience.
- Police Department has an overall increase of \$263.K or 11.4% which mainly relates to the COLA and health insurance increase previously noted, and a \$70K increase in Other Capital Outlay (\$90K increase in Admin/Support for PD facility move and \$20K decrease in Operations for vehicles).
- Public Works – General Fund sees an increase of \$1.22 million or 97.7%. FY24-25 Budget is projected a streets project where 5 to 6 roads are being considered (\$950K increase to Street Maintenance

and \$225K to Paving Material). \$100K is also budgeted in Other Capital Outlay for the purchase of 2 mowers and 2 Public Works Vehicles.

- Municipal Courts has an overall increase of approximately \$13.2K or 10.4%. This increase relates mainly to the COLA and health insurance increase previously noted.
- Transfers project an increase of \$7.14 million or 1,785.15% which is mainly a result of increases expected expenditures related to deferred revenue items such as ARPA and the various development agreement projects. Transfer to Fund 18 increases by \$977.8K related to the ARPA Lift Station Improvements Project. Transfer to Enterprise Fund 79 – Public Works increases by \$5.86 million related to development agreement projects for water and sewer improvements. The remaining \$300K increase is to the TIRZ Fund 12 for the expected increase in City transfer required to that fund. Note that all transfers noted in the General Fund Transfers have corresponding Transfer In within the funds noted above.

## **Enterprise Fund**

### **Revenue**

- Overall increase from FY23-24 Budget by approximately \$5.97 million or 136.9%.
- While the City is seeing an increase in new service for Water/Sewer, projected revenue related to Water/Sewer related charges are projected to remain stable vs FY23-24.
- Transfer In – General Fund increase by \$5.86 million due to the transfer from the General Fund as discussed at that bullet point. Recall, that revenue can be recognized in the fiscal year that expenditure occurs. The expenditures are noted in the expenditure bullet points for the Enterprise Fund.

### **Expenditures**

- Overall increase of approximately \$7.25 million or 174.6%.
- Maintenance increase by \$235K or 63.7% due to increase projections for normal wear and tear plus additional funding for preventative/proactive measures.

- Contract Services sees an increase of \$430.6K or 104.3% related to the projected agreement with the City of Conroe for Sewer (also noted on the CIP pages).
- Capital Expenses (Other Capital Outlay) increase by \$6.4 million or 984.9% due to the projects noted and identified on the CIP pages. For FY24-25, the City projects several water and sewer improvement projects within the Enterprise Fund to ensure the City meets the needs of current and future residents and businesses.

### **Grant Fund**

- Grant Fund shows revenue increase of \$977.8K related to recognition of revenue related to deferred ARPA funding. This revenue increase matches the projected expenditure increase for FY24-25. The projected expenditures relate to the lift station improvement project which is entirely funded by ARPA funds.

### **Child Technology & Court Security**

- For the Court Technology and Court Security Funds no significant changes are noted.

### **Hotel/Motel Tax**

- FY24-25 projects \$18K in revenue from HOT payments with \$0 projected for expenditures.

### **TIRZ#1**

- TIRZ#1 Fund shows revenues increase by \$380K relating to the projected contributions from the County and City (via Transfer In from the General Fund) which is determined by the County based on the base valuation of the TIRZ (when it was created) vs the current year property valuation of properties within the TIRZ.
- Expenditures increase by \$829K as the TIRZ is projected to begin payments per development agreements between developers and the TIRZ Board.

## **Debt Service**

- Debt Service revenues project an increase of \$148.4K or 29.7%. Projected revenue is based on collectability of the proposed I&S tax rate. Total expenditures decrease by \$1.8K as a result of the scheduled principal and interest payments for FY24-25.

## **Capital Improvement Plan (CIP)**

- As previously noted, the CIP pages are new to the Budget Book for FY24-25. The CIP identifies items by account code, provides a description, list dollar amount of expenditure, and notes potential funding source(s).

## **Willis Community Development Corporation**

- The Willis Community Development Corporation (WCDC) budget information is provided in this Budget Book for presentation purposes. The WCDC, each year, prepares their budget, has a budget public hearing, and the WCDC Board approves the budget. After Board approves, Council also approves their budget.



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**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**CITY-WIDE SUMMARY**

|                                   | FY 22-23<br>ACTUAL  | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|-----------------------------------|---------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b>REVENUE</b>                    |                     |                        |                               |                                |                         |
| Sales Tax                         | \$4,279,557         | \$4,550,000            | \$4,300,000                   | \$5,000,000                    | 700,000                 |
| Ad Valorem (Property) Tax         | \$3,336,472         | \$3,231,100            | \$2,887,500                   | \$3,695,900                    | 808,400                 |
| Other Taxes                       | \$42,154            | \$44,000               | \$44,000                      | \$45,800                       | 1,800                   |
| Franchise Fees                    | 437,996             | 515,000                | 515,000                       | 515,000                        | -                       |
| Licenses & Permits                | 496,470             | 533,000                | 345,000                       | 566,500                        | 221,500                 |
| Court Fines & Fees                | \$85,199            | \$113,378              | \$48,900                      | \$113,500                      | 64,600                  |
| Charges for Service               | \$4,833,864         | \$4,928,200            | \$4,834,200                   | \$4,999,200                    | 165,000                 |
| Miscellaneous Income              | 796,846             | 1,279,565              | 302,300                       | 986,000                        | 683,700                 |
| Intergovernmental Proceeds        | 399,399             | 1,610,422              | -                             | 6,850,700                      | 6,850,700               |
| <b>TOTAL REVENUES</b>             | <b>\$14,707,957</b> | <b>\$16,804,665</b>    | <b>\$13,276,900</b>           | <b>\$22,772,600</b>            | <b>\$9,495,700</b>      |
| <b>EXPENDITURES</b>               |                     |                        |                               |                                |                         |
| <b>CITY OPERATING FUNDS</b>       |                     |                        |                               |                                |                         |
| General Fund                      | 4,862,377           | 7,338,513              | 7,505,763                     | 8,988,956                      | 1,483,193               |
| Debt Service Fund                 | 870,436             | 642,486                | 642,486                       | 640,696                        | (1,790)                 |
| Enterprise Fund - Water/Sewer     | 4,051,594           | 4,818,130              | 4,152,531                     | 11,402,128                     | 7,249,597               |
| Special Revenue Funds             | 270,343             | 1,076,463              | 60,163                        | 1,866,962                      | 1,806,799               |
| <b>TOTAL CITY OPERATING FUNDS</b> | <b>\$10,054,750</b> | <b>\$13,875,591</b>    | <b>\$12,360,943</b>           | <b>\$22,898,742</b>            | <b>\$10,537,799</b>     |
| <b>TOTAL EXPENDITURES</b>         | <b>\$10,054,750</b> | <b>\$13,875,591</b>    | <b>\$12,360,943</b>           | <b>\$22,898,742</b>            | <b>\$10,537,799</b>     |
| <b>REVENUE - EXPENDITURES</b>     | <b>\$4,653,207</b>  | <b>\$2,929,074</b>     | <b>\$915,957</b>              | <b>(\$126,142)</b>             | <b>(\$1,042,099)</b>    |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**FUND BALANCE SUMMARY**

Fund balance measures the net financial resources available to finance expenditures of future periods. The City has the policy to maintain an undesignated General fund balance equal to 25% to 33% of budgeted expenditures for the General Operating Fund. In other operating funds, the City strives to maintain a positive unassigned fund balance (working capital) position to provide sufficient reserves for emergencies and revenue shortfalls. In addition, the City seeks to maintain a working capital (current assets minus current liabilities) balance equal to 25% to 33% of budgeted expenditures for the Enterprise fund. The Fund balance is defined by the following categories:

**Nonspendable Fund Balance** is the portion of fund balance that is inherently nonspendable such as assets that will never convert to cash, assets that will not convert to cash soon enough to affect the current period, and resources that must be maintained intact pursuant to legal or contractual requirements.

**Restricted Fund Balance** is the portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions.

**Committed Fund Balance** is the portion of fund balance that represents resources whose use is constrained by limitations that the City Council has imposed upon itself and that remain binding unless removed by the same action with which the limitations were imposed.

**Assigned Fund Balance** is the portion of fund balance that reflects the City Council's intended use of resources.

**Unassigned Fund Balance** is the portion of fund balance that is not categorized into one of the other categories of fund balance.

|                                     | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|-------------------------------------|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b><u>GENERAL FUND</u></b>          |                    |                        |                               |                                |                         |
| BEGINNING                           | 7,116,508          | 10,733,882             | 5,046,906                     | 12,865,038                     | 7,818,132               |
| ENDING FUND BALANCE                 | 10,733,882         | 12,865,038             | 5,769,043                     | 13,721,481                     | 7,952,438               |
| <b>CHANGE IN FUND BALANCE</b>       | <b>\$3,617,374</b> | <b>\$2,131,156</b>     | <b>\$722,137</b>              | <b>\$856,444</b>               | <b>\$134,307</b>        |
| <b><u>DEBT SERVICE FUND</u></b>     |                    |                        |                               |                                |                         |
| BEGINNING                           | 87,965             | 250,038                | 252,640                       | 187,702                        | (64,938)                |
| ENDING FUND BALANCE                 | 250,038            | 187,702                | 110,254                       | 195,506                        | 85,252                  |
| <b>CHANGE IN FUND BALANCE</b>       | <b>\$162,073</b>   | <b>(\$62,336)</b>      | <b>(\$142,386)</b>            | <b>\$7,804</b>                 | <b>\$150,190</b>        |
| <b><u>ENTERPRISE FUND 79</u></b>    |                    |                        |                               |                                |                         |
| BEGINNING                           | 5,519,095          | 5,786,970              | 7,063,719                     | 6,392,940                      | (670,779)               |
| ENDING FUND BALANCE                 | 5,786,970          | 6,392,940              | 7,269,688                     | 5,317,112                      | (1,952,576)             |
| <b>CHANGE IN FUND BALANCE</b>       | <b>\$267,875</b>   | <b>\$605,970</b>       | <b>\$205,969</b>              | <b>(\$1,075,828)</b>           | <b>(\$1,281,797)</b>    |
| <b><u>TOTAL NON-MAJOR FUNDS</u></b> |                    |                        |                               |                                |                         |
| BEGINNING                           | 1,055,717          | 1,523,991              | 1,516,111                     | 1,768,528                      | 252,417                 |
| ENDING FUND BALANCE                 | 1,523,991          | 1,768,528              | 2,043,648                     | 1,847,566                      | (196,082)               |
| <b>CHANGE IN FUND BALANCE</b>       | <b>\$468,274</b>   | <b>\$244,537</b>       | <b>\$527,537</b>              | <b>\$79,038</b>                | <b>(\$448,499)</b>      |



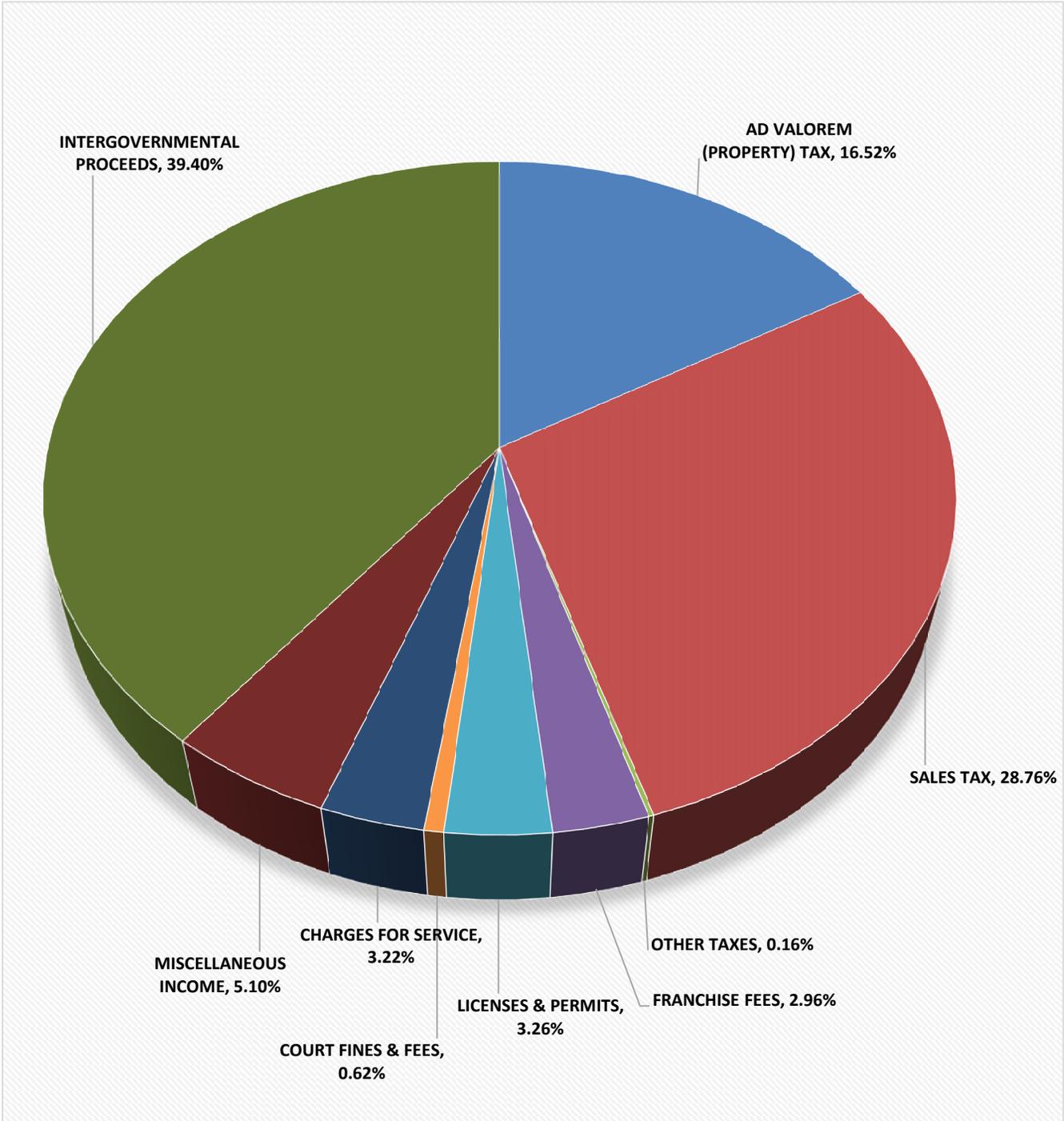
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**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND SUMMARY**

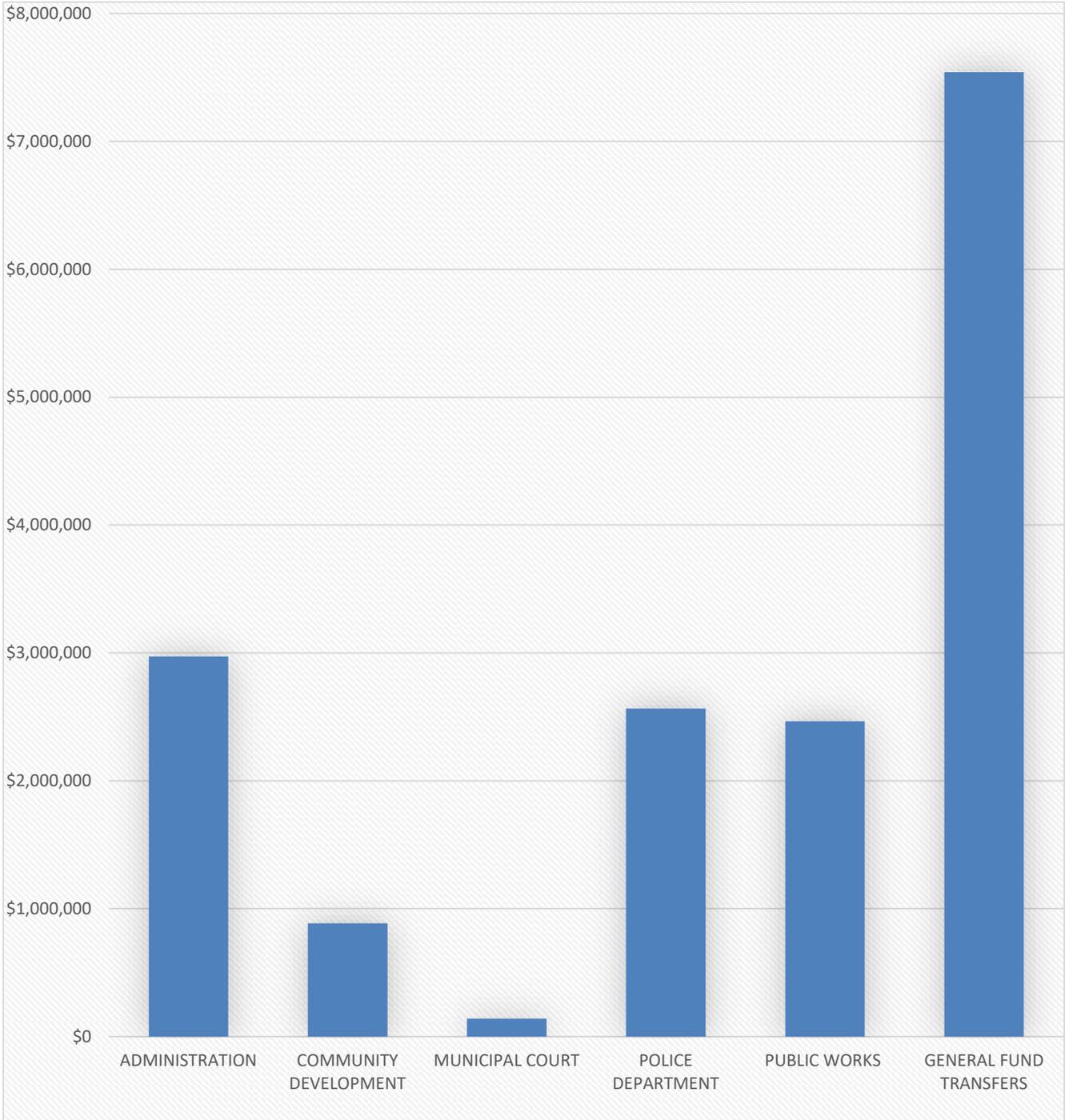
|  | FY 22-23<br>ACTUAL  | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|--|---------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b>BEGINNING FUND BALANCE</b>                  | <b>\$7,116,508</b>  | <b>\$10,733,882</b>    | <b>\$5,046,906</b>            | <b>\$12,865,038</b>            |                         |
| <b>REVENUES</b>                                |                     |                        |                               |                                |                         |
| AD VALOREM (PROPERTY) TAX                      | 2,195,653           | 2,522,800              | 2,267,500                     | 2,872,500                      | 605,000                 |
| SALES TAX                                      | 4,279,557           | 4,550,000              | 4,300,000                     | \$5,000,000                    | 700,000                 |
| OTHER TAXES                                    | 25,190              | 26,500                 | 26,500                        | 27,800                         | 1,300                   |
| FRANCHISE FEES                                 | 437,996             | 515,000                | 515,000                       | 515,000                        | -                       |
| LICENSES & PERMITS                             | 496,470             | 533,000                | 345,000                       | 566,500                        | 221,500                 |
| COURT FINES & FEES                             | 80,716              | 107,031                | 46,200                        | 107,100                        | 60,900                  |
| CHARGES FOR SERVICE                            | 533,105             | 540,200                | 500,200                       | 560,200                        | 60,000                  |
| MISCELLANEOUS INCOME                           | 742,247             | 1,178,215              | 227,500                       | 886,200                        | 658,700                 |
| INTERGOVERNMENTAL PROCEEDS                     | 54,102              | 1,607,022              | -                             | 6,850,700                      | 6,850,700               |
| <b>TOTAL REVENUES</b>                          | <b>\$8,845,037</b>  | <b>\$11,579,768</b>    | <b>\$8,227,900</b>            | <b>\$17,386,000</b>            | <b>\$9,158,100</b>      |
| <b>TOTAL FUNDS AVAILABLE FOR APPROPRIATION</b> | <b>\$15,961,545</b> | <b>\$22,313,650</b>    | <b>\$13,274,806</b>           | <b>\$30,251,038</b>            |                         |
| <b>EXPENDITURES</b>                            |                     |                        |                               |                                |                         |
| ADMINISTRATION                                 | 1,217,364           | 2,583,063              | 2,428,963                     | 2,937,156                      | 508,193                 |
| COMMUNITY DEVELOPMENT                          | 551,096             | 1,026,200              | 1,004,300                     | 886,000                        | (118,300)               |
| MUNICIPAL COURT                                | 120,373             | 132,400                | 126,400                       | 139,550                        | 13,150                  |
| POLICE DEPARTMENT                              | 1,783,309           | 2,340,900              | 2,299,800                     | 2,562,800                      | 263,000                 |
| PUBLIC WORKS                                   | 1,190,236           | 1,255,950              | 1,246,300                     | 2,463,450                      | 1,217,150               |
| GENERAL FUND TRANSFERS                         | 365,286             | 2,110,100              | 400,000                       | 7,540,600                      | 7,140,600               |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$5,227,663</b>  | <b>\$9,448,613</b>     | <b>\$7,505,763</b>            | <b>\$16,529,556</b>            | <b>\$9,023,793</b>      |
| <b>REVENUE - EXPENDITURES</b>                  | <b>\$3,617,374</b>  | <b>\$2,131,156</b>     | <b>\$722,137</b>              | <b>\$856,444</b>               | <b>\$134,307</b>        |
| <b>ENDING FUND BALANCE</b>                     | <b>\$10,733,882</b> | <b>\$12,865,038</b>    | <b>\$5,769,043</b>            | <b>\$13,721,481</b>            |                         |
| <b>25% AS REQUIRED BY FINANCIAL POLICY</b>     | <b>\$1,306,916</b>  | <b>\$2,362,153</b>     | <b>\$1,876,441</b>            | <b>\$4,132,389</b>             |                         |
| <b>AVAILABLE FUNDS FOR APPROPRIATION</b>       | <b>205.3%</b>       | <b>136.2%</b>          | <b>76.9%</b>                  | <b>83.0%</b>                   |                         |

\*\*\* ALL CAPITAL PROJECTS WILL BE BROUGHT BACK TO COUNCIL PRIOR TO IMPLEMENTATION

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND REVENUES**



**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND EXPENDITURES**  
**BY DEPARTMENT**



**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND REVENUE SUMMARY**

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**OVERVIEW**

The General Fund revenues account for all of the funds coming into the General Fund from a variety of sources. General Fund revenues include Property Taxes, Sales Taxes, Franchise Fees, License and Permit Fees, Court Fines and Fees, Charges for Service, Interest Income, Intergovernmental Grants, Transfers, and some miscellaneous revenues. These revenues flow into the General Fund because they are not designated for a specific purpose, but instead can be used for the general operations of the City.

| <b>SUMMARY</b>             | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>(DECREASE)</b> |
|----------------------------|----------------------------|--------------------------------|--|---|---------------------------------|
| Ad Valorem (Property) Tax  | 2,195,653                  | 2,522,800                      | 2,267,500                              | 2,872,500                               | 605,000                         |
| Sales Tax                  | 4,279,557                  | 4,550,000                      | 4,300,000                              | 5,000,000                               | 700,000                         |
| Other Taxes                | 25,190                     | 26,500                         | 26,500                                 | 27,800                                  | 1,300                           |
| Franchise Fees             | 437,996                    | 515,000                        | 515,000                                | 515,000                                 | -                               |
| Licenses & Permits         | 496,470                    | 533,000                        | 345,000                                | 566,500                                 | 221,500                         |
| Court Fines & Fees         | 80,716                     | 107,031                        | 46,200                                 | 107,100                                 | 60,900                          |
| Charges for Service        | 533,105                    | 540,200                        | 500,200                                | 560,200                                 | 60,000                          |
| Miscellaneous Income       | 742,247                    | 1,178,215                      | 227,500                                | 886,200                                 | 658,700                         |
| Intergovernmental Proceeds | 54,102                     | 1,607,022                      | -                                      | 6,850,700                               | 6,850,700                       |
| <b>TOTAL REVENUES</b>      | <b>\$8,845,037</b>         | <b>\$11,579,768</b>            | <b>\$8,227,900</b>                     | <b>\$17,386,000</b>                     | <b>\$9,158,100</b>              |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND REVENUES**

| ACCOUNT                               | ACCOUNT NAME                | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|---------------------------------------|-----------------------------|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b>AD VALOREM (PROPERTY) TAXES</b>    |                             |                    |                        |                               |                                |                         |
| 19-000-5711                           | Current Taxes               | 2,152,339          | 2,500,000              | 2,225,000                     | 2,829,000                      | 604,000                 |
| 19-000-5713                           | Delinquent Taxes            | 18,956             | -                      | 25,000                        | 25,000                         | -                       |
| 19-000-5715                           | Penalty & Interest          | 21,888             | 15,000                 | 15,000                        | 15,000                         | -                       |
| 19-000-5716                           | VIT Escrow Fund             | 2,469              | 7,800                  | 2,500                         | 3,500                          | 1,000                   |
| <b>TOTAL AD VALOREM TAXES</b>         |                             | <b>\$2,195,653</b> | <b>\$2,522,800</b>     | <b>\$2,267,500</b>            | <b>\$2,872,500</b>             | <b>\$605,000</b>        |
| <b>SALES TAX</b>                      |                             |                    |                        |                               |                                |                         |
| 19-000-5721                           | Sales Tax Revenue           | 4,279,557          | 4,550,000              | 4,300,000                     | 5,000,000                      | 700,000                 |
| <b>TOTAL SALES TAX</b>                |                             | <b>\$4,279,557</b> | <b>\$4,550,000</b>     | <b>\$4,300,000</b>            | <b>\$5,000,000</b>             | <b>\$700,000</b>        |
| <b>OTHER TAXES</b>                    |                             |                    |                        |                               |                                |                         |
| 19-000-5731                           | License And Fees-ABC        | 25,190             | 26,500                 | 26,500                        | 27,800                         | 1,300                   |
| <b>TOTAL OTHER TAXES</b>              |                             | <b>\$25,190</b>    | <b>\$26,500</b>        | <b>\$26,500</b>               | <b>\$27,800</b>                | <b>\$1,300</b>          |
| <b>FRANCHISE TAX/FEEES</b>            |                             |                    |                        |                               |                                |                         |
| 19-000-5722                           | Franchise Tax               | 437,996            | 515,000                | 515,000                       | 515,000                        | -                       |
| <b>TOTAL FRANCHISE TAX/FEEES</b>      |                             | <b>\$437,996</b>   | <b>\$515,000</b>       | <b>\$515,000</b>              | <b>\$515,000</b>               | <b>\$0</b>              |
| <b>LICENSES &amp; PERMITS</b>         |                             |                    |                        |                               |                                |                         |
| 19-000-5732                           | Building Permits            | 359,784            | 380,000                | 265,000                       | 400,000                        | 135,000                 |
| 19-000-5733                           | Electrical Permits          | 51,163             | 60,000                 | 35,000                        | 65,000                         | 30,000                  |
| 19-000-5734                           | Mechanical Permits          | 31,463             | 32,000                 | 20,000                        | 35,000                         | 15,000                  |
| 19-000-5735                           | Plumbing Permits            | 51,415             | 60,000                 | 22,000                        | 65,000                         | 43,000                  |
| 19-000-5737                           | Code Enforcement            | 2,645              | 1,000                  | 3,000                         | 1,500                          | (1,500)                 |
| <b>TOTAL LICENSES &amp; PERMITS</b>   |                             | <b>\$496,470</b>   | <b>\$533,000</b>       | <b>\$345,000</b>              | <b>\$566,500</b>               | <b>\$221,500</b>        |
| <b>COURT FINES &amp; FEES</b>         |                             |                    |                        |                               |                                |                         |
| 19-000-5723                           | Court-Time Payments         | 1,428              | 1,900                  | 1,000                         | 1,900                          | 900                     |
| 19-000-5724                           | Omnibase-City               | 64                 | 36                     | 100                           | 100                            | -                       |
| 19-000-5725                           | Corporation Court           | 58,937             | 77,298                 | 35,000                        | 77,300                         | 42,300                  |
| 19-000-5726                           | Court Cost Retainage        | 2,696              | 3,000                  | 1,400                         | 3,000                          | 1,600                   |
| 19-000-5728                           | Warrant Fee                 | 5,703              | 4,595                  | 2,700                         | 4,600                          | 1,900                   |
| 19-000-5729                           | City Court Cost             | 11,888             | 20,203                 | 6,000                         | 20,200                         | 14,200                  |
| <b>TOTAL COURT FINES &amp; FEES</b>   |                             | <b>\$80,716</b>    | <b>\$107,031</b>       | <b>\$46,200</b>               | <b>\$107,100</b>               | <b>\$60,900</b>         |
| <b>CHARGES FOR SERVICE</b>            |                             |                    |                        |                               |                                |                         |
| 19-000-5741                           | Garbage Collection Fees     | 532,894            | 540,000                | 500,000                       | 560,000                        | 60,000                  |
| 19-000-5743                           | Garbage Sales Tax Retainage | 211                | 200                    | 200                           | 200                            | -                       |
| <b>TOTAL CHARGES FOR SERVICE</b>      |                             | <b>\$533,105</b>   | <b>\$540,200</b>       | <b>\$500,200</b>              | <b>\$560,200</b>               | <b>\$60,000</b>         |
| <b>MISCELLANEOUS INCOME</b>           |                             |                    |                        |                               |                                |                         |
| 19-000-5762                           | Interest Income             | 713,762            | 1,168,215              | 200,000.00                    | 876,200.00                     | 676,200                 |
| 19-000-5769                           | Miscellaneous Income        | 28,485             | 10,000                 | 27,500.00                     | 10,000.00                      | (17,500)                |
| <b>TOTAL MISCELLANEOUS INCOME</b>     |                             | <b>\$742,247</b>   | <b>\$1,178,215</b>     | <b>\$227,500</b>              | <b>\$886,200</b>               | <b>\$658,700</b>        |
| <b>INTERGOVERNMENTAL INCOME</b>       |                             |                    |                        |                               |                                |                         |
| 19-000-5744                           | Federal Forfeitures Revenue | 1,324              | 1,622                  | -                             | -                              | -                       |
| 19-000-5745                           | Administrative Services     | -                  | -                      | -                             | 10,100                         | 10,100                  |
| 19-000-5804                           | Project Development         | 52,779             | 1,605,400              | -                             | 6,840,600                      | 6,840,600               |
| <b>TOTAL INTERGOVERNMENTAL INCOME</b> |                             | <b>\$54,102</b>    | <b>\$1,607,022</b>     | <b>\$0</b>                    | <b>\$6,850,700</b>             | <b>\$6,850,700</b>      |
| <b>TOTAL GENERAL FUND REVENUES</b>    |                             | <b>\$8,845,037</b> | <b>\$11,579,768</b>    | <b>\$8,227,900</b>            | <b>\$17,386,000</b>            | <b>\$9,158,100</b>      |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND EXPENDITURES SUMMARY**

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**OVERVIEW**

The General Fund accounts for the major City departments: Administration, Community Development, Municipal Court, Police Department, Public Works, and Transfers to other Funds. The difference between the General Fund and other governmental funds is that the revenues in the General Fund are not earmarked for a specific operation or function. Instead, the funds can be used to carry out any of the general governmental functions of the City. Major expenditures from the General Fund include salaries and benefits and various operation expenditures.

| <b>EXPENDITURES</b>              | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>(DECREASE)</b> |
|----------------------------------|----------------------------|--------------------------------|--|---|---------------------------------|
| <b><u>DEPARTMENT SUMMARY</u></b> |                            |                                |  |   |                                 |
| Administration                   | 1,217,364                  | 2,583,063                      | 2,428,963                              | 2,937,156                               | 508,193                         |
| Community Development            | 551,096                    | 1,026,200                      | 1,004,300                              | 886,000                                 | (118,300)                       |
| Municipal Court                  | 120,373                    | 132,400                        | 126,400                                | 139,550                                 | 13,150                          |
| Police Department                | 1,783,309                  | 2,340,900                      | 2,299,800                              | 2,562,800                               | 263,000                         |
| Public Works                     | 1,190,236                  | 1,255,950                      | 1,246,300                              | 2,463,450                               | 1,217,150                       |
| General Fund Transfers           | 365,286                    | 2,110,100                      | 400,000                                | 7,540,600                               | 7,140,600                       |
| <b>TOTAL EXPENDITURES</b>        | <b>\$5,227,663</b>         | <b>\$9,448,613</b>             | <b>\$7,505,763</b>                     | <b>\$16,529,556</b>                     | <b>\$9,023,793</b>              |



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# CITY OF WILLIS

MAYOR AND CITY COUNCIL, ADMINISTRATION- i.e., CITY MANAGER, CITY SECRETARY, FINANCE, HUMAN RESOURCES

FUND/DEPARTMENT/PROGRAM:

## PROGRAM DESCRIPTION

Willis, a community incorporated in 1937, has a population of 8,501. The City of Willis is primarily responsible for maintaining a safe, pleasant environment within the community by providing effective governance and the efficient delivery of public service.

The City of Willis is a "home rule" city operating under the City Charter originally adopted in 2008. The city is operated by a Council-Manager form of government with a Mayor, five Council Members and a City Manager. The Mayor and the Council Members are elected at large.

The city meets for regular sessions at 5:30 p.m. on the 3<sup>rd</sup> Tuesday of each month.

## MAJOR DEPARTMENT GOALS AND OBJECTIVES

Goal 1: Enhance the quality of life in Willis, Texas

Objective 1: Continue to pursue recreational, cultural and aesthetic improvements in the community.

Objective 2: Provide funding of operational and capital expenditures for infrastructure improvements.

Goal 2: Promote a positive environment for economic development in the community.

Objective 1: Develop and support policies to encourage housing development.

Objective 2: Develop and support policies to encourage commercial and industrial development.

Goal 3: Address organizational affairs with City government.

Objective 1: Work to install confidence in the integrity of City Government.

Objective 2: Support development of a professional City staff that can effectively and efficiently meet the needs of the community.

## CITY OF WILLIS

ADMINISTRATION/CITY MANAGER

FUND/DEPARTMENT/PROGRAM

### PROGRAM DESCRIPTION

City Manager

The City Manager is the Chief Executive Officer of the City. It is his/her duty, under the City Charter, to execute and implement policies as established by the City Council. He/she is responsible for the overall coordination of the City's governmental activities, for the efficient operation of the City of Willis, provides management leadership to staff and communicates organizational goals and values to the public.

### MAJOR DEPARTMENT GOALS AND OBJECTIVES

Goal 1: Enhance the quality of life in Willis, Texas.

- Objective 1: Continue to pursue recreational, cultural and aesthetic improvements in the City.
- Objective 2: Provide funding of operational and capital expenditures for street improvements.

Goal 2: Promote a positive environment for economic development in the community.

- Objective 1: Support policies to encourage housing community development.
- Objective 2: Support policies to encourage commercial and industrial development.

Goal 3: Addresses organizational issues with City government.

- Objective 1: Develop policies, procedures and practices that promote high ethical standards.
- Objective 2: Implement training for effective customer service and instill confidence in the integrity of City government.
- Objective 3: Hire and/or develop a staff that sets the highest professional standards for themselves and the organization.

# CITY OF WILLIS

ADMINISTRATION/CITY SECRETARY

FUND/DEPARTMENT/PROGRAM

## PROGRAM DESCRIPTION

The City Secretary is the clerk for the City Council and, as such, is responsible for documentation, publication, and archiving of all official records, including minutes, ordinances, resolutions, contracts, deeds, and easements. The City Secretary serves as chief election official for all municipal elections. The department has primary responsibility for coordinating a Records Management Program. The department provides clerical assistance to other departments through the Central Secretary position. Also, the City Secretary office acts as a public information center to visitors and guests upon entering the City Hall.

## MAJOR DEPARTMENT GOALS AND OBJECTIVES

- Goal: Provide City Council Agenda packet on a timely basis.
- Goal: Post all necessary and required public notices on a timely manner.
- Goal: Accurately record City Council minutes and submit for approval at the next City Council meeting.
  - Objective: Prepare City Council minutes within seven (7) working days.
  - Objective: Index all file official documents within two (2) weeks of final action.
- Goal: Administer City elections in full compliance of the City Charter and the Texas Election Code.
- Goal: Provide timely responses to official public information requests.
  - Objective: Respond within ten (10) days to all public information requests.

# CITY OF WILLIS

ADMINISTRATION/FINANCE DEPARTMENT

FUND/DEPARTMENT/PROGRAM:

## PROGRAM DESCRIPTION

The Finance Department manages the daily operations of all the City's financial activities. Major areas of responsibility include accounting, budgeting, overseeing the financial elements of Capital Improvements, payroll, treasury management, procurement, and utility billing. The Finance Department also provides finance and accounting support for the Willis Economic Development Corporation and the Willis TIRZ#1.

## MAJOR DEPARTMENT GOALS AND OBJECTIVES

- Goal 1: Earn the GFOA Distinguished Budget Award for the FY 2024-2025 Budget
- Goal 2: Complete the FY 2023-2024 Annual Comprehensive Financial Report by March 31,2024
- Goal 3: Implement new software for financials and utility billing
- Goal 4: Review and update financial policies and procedures
- Goal 5: Earn GTOT Certified of Distinction Award for City's Investment Policy

CITY OF WILLIS

ADMINISTRATION/HUMAN RESOURCES

FUND/DEPARTMENT/PROGRAM

PROGRAM DESCRIPTION

The Human Resources and Civil Service programs administer the personnel policy, employee recruitment, staff relations and classification. The program is also responsible for compensation administration, personnel records and management, administration of employee benefits, and workers compensation insurance. The program also monitors City policies so that they comply with Federal and State laws governing municipal employment practices. General Fund operations including copier leases and printing supplies, unemployment insurance, property and liability insurance, capital lease principal and interest, and auditing fees.

MAJOR DEPARTMENT GOALS AND OBJECTIVES

Goal 1: Continue to attract and retain qualified employees

Objective 1: Post job announcements and advertise in local newspaper and appropriate trade publications.

Goal 2: Administer employee benefits programs.

Objective 1: Enroll new employees and process employee benefit changes in a timely manner.

Objective 2: Liaison with employee benefits carrier and administrators.

Goal 3: Maintain employee compensation schedules.

Objective 1: Update employee compensation and job classification changes as they occur.

Goal 4: Provide General Fund departments with property and liability and workers compensation insurance coverage.

Goal 5: Provide General Fund departments with operating leases for minor equipment and office machines.

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**ADMINISTRATION: DEPARTMENT 401**

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| <b>PERSONNEL COUNTS</b>                             | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> |
|---|----------------------------|--|---|
| City Manager  | 1.0                        | 1.0                                    | 1.0                                     |
| City Secretary                                      | 1.0                        | 1.0                                    | 1.0                                     |
| Finance Director                                    | -                          | 1.0                                    | 1.0                                     |
| Human Resources Director/Coordinator                | 1.0                        | 1.0                                    | 1.0                                     |
| Admin Assistant - AP Technician / Financial Analyst | -                          | -                                      | 1.0                                     |
| Financial Analyst                                   | 1.0                        | 1.0                                    | -                                       |
| Part-Time Finance Director                          | 0.5                        | -                                      | -                                       |
| Part-Time Custodian                                 | 0.5                        | 0.5                                    | 0.5                                     |
| <b>TOTAL FTE</b>                                    | <b>5.0</b>                 | <b>5.5</b>                             | <b>5.5</b>                              |

| <b>PERFORMANCE MEASURES</b>       | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTED</b> | <b>FY 24-25<br/>TARGET</b> |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|
| <u>City Secretary</u>             |                            |                               |                            |
| Council Meeting Agendas Posted    | 29                         | 36                            | 36                         |
| Council Meeting Minutes Prepared  | 29                         | 36                            | 36                         |
| Open Records Requests Filled      | 75                         | 150                           | 200                        |
| <u>Finance</u>                    |                            |                               |                            |
| # of Purchase Orders Issued       | 568                        | 550                           | 580                        |
| # of Invoices Processed/Paid      | 2,525                      | 2,550                         | 2,580                      |
| # of Bond Issuances               | 0                          | 0                             | 0                          |
| # of Annual Comprehensive Reports | 1                          | 1                             | 1                          |
| # of IRS 1099 Issued              | 63                         | 75                            | 90                         |
| % of IRS 1099s Issued on Time     | 100%                       | 100%                          | 100%                       |
| GFOA Distinguished Budget Award   | N/A                        | Yes                           | Yes                        |
| Bond Rating (Moody's)             | A1                         | A1                            | A1                         |
| <u>Human Resources</u>            |                            |                               |                            |
| # of Unemployment Claims Filled   | 1                          | 2                             | 2                          |
| # of Worker's Comp Claims Filled  | 7                          | 5                             | 6                          |
| # of Positions Filled             | 11                         | 8                             | 10                         |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND EXPENDITURES**  
**ADMINISTRATION: DEPARTMENT 401**

|                                   | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|-----------------------------------|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b><u>EXPENDITURE SUMMARY</u></b> |                    |                        |                               |                                |                         |
| SALARY & BENEFITS                 | 488,150            | 670,750                | 651,100                       | 718,100                        | 67,000                  |
| SUPPLIES                          | 20,329             | 16,800                 | 27,750                        | 29,750                         | 2,000                   |
| MAINTENANCE                       | 57,475             | 20,000                 | 32,500                        | 32,500                         | -                       |
| OPERATIONAL EXPENSES              | 155,932            | 190,000                | 244,000                       | 254,000                        | 10,000                  |
| CONTRACT SERVICES                 | 162,813            | 125,400                | 123,500                       | 345,000                        | 221,500                 |
| DEBT SERVICE                      | 46,663             | 50,113                 | 50,113                        | 47,806                         | (2,307)                 |
| CAPITAL                           | 286,002            | 1,510,000              | 1,300,000                     | 1,510,000                      | 210,000                 |
| <b>TOTAL EXPENDITURES</b>         | <b>\$1,217,364</b> | <b>\$2,583,063</b>     | <b>\$2,428,963</b>            | <b>\$2,937,156</b>             | <b>\$508,193</b>        |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND EXPENDITURES**  
**ADMINISTRATION: DEPARTMENT 401**

| ACCOUNT                              | ACCOUNT NAME                   | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|--------------------------------------|--------------------------------|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b>SALARY &amp; BENEFITS</b>         |                                |                    |                        |                               |                                |                         |
| 19-401-6111                          | Salaries/Wages                 | 374,116            | 505,200                | 500,000                       | 534,400                        | 34,400                  |
| 19-401-6112                          | FICA                           | 26,060             | 38,700                 | 37,500                        | 41,700                         | 4,200                   |
| 19-401-6113                          | Health Insurance               | 37,279             | 63,700                 | 45,000                        | 75,800                         | 30,800                  |
| 19-401-6114                          | TMRS                           | 33,408             | 49,800                 | 51,100                        | 53,600                         | 2,500                   |
| 19-401-6115                          | Unemployment                   | 92                 | 200                    | 2,500                         | 300                            | (2,200)                 |
| 19-401-6116                          | Worker's Comp                  | 1,368              | 1,500                  | 1,500                         | 1,500                          | -                       |
| 19-401-6117                          | Incentive/Longevity            | 1,315              | 1,450                  | 1,500                         | 1,800                          | 300                     |
| 19-401-6119                          | Education Incentive            | 3,600              | -                      | -                             | -                              | -                       |
| 19-401-6120                          | Auto Allowances                | 10,912             | 10,200                 | 12,000                        | 9,000                          | (3,000)                 |
| <b>TOTAL SALARY &amp; BENEFITS</b>   |                                | <b>\$488,150</b>   | <b>\$670,750</b>       | <b>\$651,100</b>              | <b>\$718,100</b>               | <b>\$67,000</b>         |
| <b>OTHER EXPENDITURES</b>            |                                |                    |                        |                               |                                |                         |
| <b>SUPPLIES</b>                      |                                |                    |                        |                               |                                |                         |
| 19-401-6212                          | Appreciation                   | 4,445              | 800                    | 11,000                        | 13,000                         | 2,000                   |
| 19-401-6211                          | Office                         | 14,778             | 15,000                 | 15,000                        | 15,000                         | -                       |
| 19-401-6215                          | Postage                        | 1,105              | 1,000                  | 1,750                         | 1,750                          | -                       |
| <b>TOTAL SUPPLIES</b>                |                                | <b>\$20,329</b>    | <b>\$16,800</b>        | <b>\$27,750</b>               | <b>\$29,750</b>                | <b>2,000</b>            |
| <b>MAINTENANCE</b>                   |                                |                    |                        |                               |                                |                         |
| 19-401-6313                          | Buildings/Structures           | 57,475             | 20,000                 | 32,500                        | 32,500                         | -                       |
| <b>TOTAL MAINTENANCE</b>             |                                | <b>\$57,475</b>    | <b>\$20,000</b>        | <b>\$32,500</b>               | <b>\$32,500</b>                | <b>\$0</b>              |
| <b>OPERATIONAL EXPENSES</b>          |                                |                    |                        |                               |                                |                         |
| 19-401-6318                          | Operations/Office Equipment    | 33,418             | 60,000                 | 60,000                        | 60,000                         | -                       |
| 19-401-6319                          | Radio/Cell Phones              | 2,454              | 2,500                  | 2,500                         | 2,500                          | -                       |
| 19-401-6410                          | Board/Commission/Committee     | -                  | 10,000                 | 50,000                        | 50,000                         | -                       |
| 19-401-6411                          | Association Dues/Subscriptions | 10,866             | 20,000                 | 21,500                        | 25,000                         | 3,500                   |
| 19-401-6412                          | Meeting/Conferences/Training   | 25,760             | 30,000                 | 30,000                        | 30,000                         | -                       |
| 19-401-6413                          | Insurance                      | 6,571              | 7,500                  | 7,500                         | 10,000                         | 2,500                   |
| 19-401-6414                          | Elections                      | -                  | -                      | -                             | 25,000                         | 25,000                  |
| 19-401-6417                          | Legal Notices                  | 7,052              | 5,000                  | 7,500                         | 7,500                          | -                       |
| 19-401-6424                          | Bank Service Fees              | -                  | -                      | -                             | 15,000                         | 15,000                  |
| 19-401-6426                          | HR Screenings                  | -                  | -                      | -                             | 1,500                          | 1,500                   |
| 19-401-6430                          | Other Misc & Sundry            | 50,748             | 30,000                 | 40,000                        | 2,500                          | (37,500)                |
| 19-401-6611                          | Electric                       | 10,223             | 15,000                 | 15,000                        | 15,000                         | -                       |
| 19-401-6612                          | Telephone                      | 8,840              | 10,000                 | 10,000                        | 10,000                         | -                       |
| <b>TOTAL OPERATIONAL EXPENSES</b>    |                                | <b>\$155,932</b>   | <b>\$190,000</b>       | <b>\$244,000</b>              | <b>\$254,000</b>               | <b>\$10,000</b>         |
| <b>CONTRACT SERVICES</b>             |                                |                    |                        |                               |                                |                         |
| 19-401-6510                          | Payroll Service                | 13,646             | 20,000                 | 20,000                        | 20,000                         | -                       |
| 19-401-6511                          | Legal                          | 25,026             | 20,000                 | 20,000                        | 20,000                         | -                       |
| 19-401-6512                          | Engineering                    | 810                | 15,000                 | 2,500                         | 20,000                         | 17,500                  |
| 19-401-6513                          | Consultants                    | 72,599             | 10,000                 | 25,000                        | 25,000                         | -                       |
| 19-401-6515                          | Auditing                       | 25,000             | 30,000                 | 25,000                        | 30,000                         | 5,000                   |
| 19-401-6516                          | Interlocal Government          | 25,143             | 30,000                 | 30,000                        | 30,000                         | -                       |
| 19-401-6528                          | 380 Agreement Sales Tax Rebate | -                  | -                      | -                             | 200,000                        | 200,000                 |
| 19-401-6530                          | Other                          | 589                | 400                    | 1,000                         | -                              | (1,000)                 |
| <b>TOTAL CONTRACT SERVICES</b>       |                                | <b>\$162,813</b>   | <b>\$125,400</b>       | <b>\$123,500</b>              | <b>\$345,000</b>               | <b>\$221,500</b>        |
| <b>CAPITAL</b>                       |                                |                    |                        |                               |                                |                         |
| 19-401-6715                          | Office Equipment               | -                  | 10,000                 | -                             | 10,000                         | 10,000                  |
| 19-401-6730                          | Other Capital Outlay           | 286,002            | 1,500,000              | 1,300,000                     | 1,500,000                      | 200,000                 |
| <b>TOTAL CAPITAL</b>                 |                                | <b>\$286,002</b>   | <b>\$1,510,000</b>     | <b>\$1,300,000</b>            | <b>\$1,510,000</b>             | <b>\$210,000</b>        |
| <b>DEBT SERVICE</b>                  |                                |                    |                        |                               |                                |                         |
| 19-401-6811                          | Bond Principal                 | 40,000             | 45,000                 | 45,000                        | 45,000                         | -                       |
| 19-401-6812                          | Bond Interest                  | 6,663              | 4,613                  | 4,613                         | 2,306                          | (2,307)                 |
| 19-401-6813                          | Paying Agent                   | -                  | 500                    | 500                           | 500                            | -                       |
| <b>TOTAL DEBT SERVICE</b>            |                                | <b>46,663</b>      | <b>50,113</b>          | <b>50,113</b>                 | <b>47,806</b>                  | <b>(\$2,307)</b>        |
| <b>TOTAL OTHER EXPENDITURES</b>      |                                | <b>\$729,213</b>   | <b>\$1,912,313</b>     | <b>\$1,777,863</b>            | <b>\$2,219,056</b>             | <b>\$441,193</b>        |
| <b>TOTAL DEPARTMENT EXPENDITURES</b> |                                | <b>\$1,217,364</b> | <b>\$2,583,063</b>     | <b>\$2,428,963</b>            | <b>\$2,937,156</b>             | <b>\$508,193</b>        |



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CITY OF WILLIS

COMMUNITY DEVELOPMENT- i.e., PLANNING /ZONING, BUILDING INSPECTIONS, AND ANIMAL CONTROL

PLANNING/ZONING

FUND/DEPARTMENT/PROGRAM

**PROGRAM DESCRIPTION**

Provide community growth opportunities and quality of life improvements within the City through the enforcement of Planning and Zoning Ordinances and Subdivision Regulations.

**MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES**

Goal 1: Train Staff relating to Zoning Ordinances

Objective 1: Obtain staff training to allow more informed use of existing ordinance.

Goal 2: Update Zoning ordinances that have been made noncompliant due to state laws being enacted.

Objective 1: Locate out of date zoning ordinances and invalid ordinances.

Objective 2: Provide completed documents to council for corrective adoption.

Objective 3: Obtain an updated zoning map.

## CITY OF WILLIS

### BUILDING INSPECTIONS

#### FUND/DEPARTMENT/PROGRAM

#### PROGRAM DESCRIPTION

The Building Inspection Department is divided into the two areas of Administration and Enforcement which review major codes and make recommendations to the respective boards which oversee them.

#### ADMINISTRATION

Administers the permitting procedures, record keeping, legal issues, zoning applications, and demolition program.

#### ENFORCEMENT

Enforces the codes and responds to related complaints, as well as protect historically significant structures.

#### MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Continue to build working relationships with elected city officials, residents and businesses.

Objective 1: Respond to citizen's complaints and/or concerns in a timely manner.

Objective 2: Communicate city codes and ordinances concerning health, safety, welfare and quality of life to the public.

Goal 2: Maintain certification and continuing professional education to provide the best service possible to the community.

Objective 1: Maintain ICC certifications in Residential Building Inspector, Residential Plumbing Inspector, Residential Plans Examiner, and Residential Electrical Inspector.

CITY OF WILLIS

ANIMAL CONTROL

FUND/DEPARTMENT/PROGRAM

PROGRAM DESCRIPTION

ANIMAL CONTROL

Responsible for public safety, health and humane treatment of stray pets and wildlife.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Train staff to operate in code enforcement boundaries and function as both ACO and CEO

Objective 1: Staff to obtain code enforcement license

Objective 2: Staff to obtain euthanasia certification

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**COMMUNITY DEVELOPMENT: DEPARTMENT 411**

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| <b>PERSONNEL COUNTS</b>           | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> |
|-----------------------------------|----------------------------|--|---|
| Director of Community Development | 1.0                        | 1.0                                    | 1.0                                     |
| Assistant Building Official       | 1.0                        | 1.0                                    | 1.0                                     |
| Code Compliance Officer           | 1.0                        | 2.0                                    | 2.0                                     |
| Permit Technicians                | 1.0                        | 1.0                                    | 1.5                                     |
| Animal Control Officer            | 1.0                        | 1.0                                    | 1.0                                     |
| <b>TOTAL FTE</b>                  | <b>5.0</b>                 | <b>6.0</b>                             | <b>6.5</b>                              |

| <b>PERFORMANCE MEASURES</b>           | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTED</b> | <b>FY 24-25<br/>TARGET</b> |
|---------------------------------------|----------------------------|-------------------------------|----------------------------|
| # of Inspections Completed            | 3,181                      | 7,200                         | 7,500                      |
| # of Plan Reviews Completed           | 275                        | 618                           | 600                        |
| # of Code Enforcement Cases Processed | 87                         | 59                            | 100                        |
| # of Animal Control Calls             | 955                        | 2,328                         | 2,800                      |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND REVENUES AND EXPENDITURES**  
**COMMUNITY DEVELOPMENT: DEPARTMENT 411**

|                                   | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|-----------------------------------|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b><u>REVENUE SUMMARY</u></b>     |                    |                        |                               |                                |                         |
| PERMITS                           | 493,825            | 532,000                | 342,000                       | 565,000                        | 223,000                 |
| CODE ENFORCEMENT                  | 2,645              | 1,000                  | 3,000                         | 1,500                          | (1,500)                 |
| <b>TOTAL REVENUE</b>              | <b>\$496,470</b>   | <b>\$533,000</b>       | <b>\$345,000</b>              | <b>\$566,500</b>               | <b>\$221,500</b>        |
| <b><u>EXPENDITURE SUMMARY</u></b> |                    |                        |                               |                                |                         |
| SALARY & BENEFITS                 | 352,274            | 404,700                | 375,300                       | 510,000                        | 134,700                 |
| SUPPLIES                          | 11,073             | 16,500                 | 17,000                        | 18,000                         | 1,000                   |
| MAINTENANCE                       | 2,112              | 7,500                  | 7,500                         | 7,500                          | -                       |
| OPERATIONAL EXPENSES              | 34,636             | 32,500                 | 42,000                        | 55,500                         | 13,500                  |
| CONTRACT SERVICES                 | 135,060            | 155,000                | 152,500                       | 195,000                        | 42,500                  |
| CAPITAL                           | 15,941             | 410,000                | 410,000                       | 100,000                        | (310,000)               |
| <b>TOTAL EXPENDITURES</b>         | <b>\$551,096</b>   | <b>\$1,026,200</b>     | <b>\$1,004,300</b>            | <b>\$886,000</b>               | <b>(\$118,300)</b>      |
| <b>DEPARTMENT NET</b>             | <b>(\$54,626)</b>  | <b>(\$493,200)</b>     | <b>(\$659,300)</b>            | <b>(\$319,500)</b>             | <b>\$103,200</b>        |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND EXPENDITURES**  
**COMMUNITY DEVELOPMENT: DEPARTMENT 411**

| <b>ACCOUNT</b>                       | <b>ACCOUNT NAME</b>             | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>(DECREASE)</b> |
|--------------------------------------|---------------------------------|----------------------------|--------------------------------|--|---|---------------------------------|
| <b><u>SALARY &amp; BENEFITS</u></b>  |                                 |                            |                                |  |   |                                 |
| 19-411-6111                          | Salaries/Wages                  | 263,849                    | 295,900                        | 280,000                                | 369,400                                 | 89,400                          |
| 19-411-6112                          | FICA                            | 18,673                     | 21,900                         | 21,100                                 | 28,300                                  | 7,200                           |
| 19-411-6113                          | Health Insurance                | 33,334                     | 52,600                         | 39,000                                 | 71,200                                  | 32,200                          |
| 19-411-6114                          | TMRS                            | 24,572                     | 28,200                         | 28,200                                 | 34,600                                  | 6,400                           |
| 19-411-6115                          | Unemployment                    | 45                         | 200                            | 1,000                                  | 300                                     | (700)                           |
| 19-411-6116                          | Worker's Comp                   | 4,056                      | 5,000                          | 5,000                                  | 5,000                                   | -                               |
| 19-411-6117                          | Incentive/Longevity             | 575                        | 900                            | 1,000                                  | 1,200                                   | 200                             |
| 19-411-6118                          | Overtime                        | 671                        | -                              | -                                      | -                                       | -                               |
| 19-411-6119                          | Education Incentive             | 6,000                      | -                              | -                                      | -                                       | -                               |
| 19-411-6120                          | Auto Allowances                 | 500                        | -                              | -                                      | -                                       | -                               |
| <b>TOTAL SALARY &amp; BENEFITS</b>   |                                 | <b>\$352,274</b>           | <b>\$404,700</b>               | <b>\$375,300</b>                       | <b>\$510,000</b>                        | <b>\$134,700</b>                |
| <b><u>OTHER EXPENDITURES</u></b>     |                                 |                            |                                |  |   |                                 |
| <b><u>SUPPLIES</u></b>               |                                 |                            |                                |  |   |                                 |
| 19-411-6211                          | Office                          | 672                        | 1,000                          | 1,000                                  | 1,000                                   | -                               |
| 19-411-6212                          | Computer                        | -                          | 2,000                          | 2,000                                  | 2,000                                   | -                               |
| 19-411-6213                          | Medical/Medical                 | -                          | 1,000                          | 1,000                                  | 1,000                                   | -                               |
| 19-411-6215                          | Postage                         | 1,105                      | 2,000                          | 2,000                                  | 2,000                                   | -                               |
| 19-411-6216                          | Supply Signs                    | 938                        | 2,000                          | 2,500                                  | 2,500                                   | -                               |
| 19-411-6217                          | Fuel                            | 5,060                      | 7,500                          | 7,500                                  | 7,500                                   | -                               |
| 19-411-6221                          | Animal Control                  | 3,297                      | 1,000                          | 1,000                                  | 2,000                                   | 1,000                           |
| <b>TOTAL SUPPLIES</b>                |                                 | <b>11,073</b>              | <b>16,500</b>                  | <b>\$17,000</b>                        | <b>\$18,000</b>                         | <b>\$1,000</b>                  |
| <b><u>MAINTENANCE</u></b>            |                                 |                            |                                |  |   |                                 |
| 19-411-6311                          | Vehicles                        | 1,981                      | 5,000                          | 5,000                                  | 5,000                                   | -                               |
| 19-411-6313                          | Buildings/Structures            | 131                        | 2,500                          | 2,500                                  | 2,500                                   | -                               |
| <b>TOTAL MAINTENANCE</b>             |                                 | <b>\$2,112</b>             | <b>\$7,500</b>                 | <b>\$7,500</b>                         | <b>\$7,500</b>                          | <b>\$0</b>                      |
| <b><u>OPERATIONAL EXPENSES</u></b>   |                                 |                            |                                |  |   |                                 |
| 19-411-6318                          | Operations/Office Equipment     | 7,285                      | 10,000                         | 15,000                                 | 28,000                                  | 13,000                          |
| 19-411-6319                          | Radio/Cell Phones               | 3,757                      | 4,000                          | 4,000                                  | 4,000                                   | -                               |
| 19-411-6411                          | Association Dues/Subscriptions  | 435                        | 1,000                          | 1,000                                  | 1,000                                   | -                               |
| 19-411-6412                          | Meeting/Conferences/Training    | 3,183                      | 5,000                          | 5,000                                  | 5,000                                   | -                               |
| 19-411-6413                          | Insurance                       | 1,252                      | 4,000                          | 4,000                                  | 4,000                                   | -                               |
| 19-411-6415                          | Uniforms                        | 2,005                      | 3,000                          | 3,000                                  | 3,000                                   | -                               |
| 19-411-6429                          | FOG Fees                        | 3,500                      | 0                              | -                                      | 0                                       | -                               |
| 19-411-6430                          | Other Misc & Sundry             | 5,263                      | 500                            | 3,000                                  | 3,500                                   | 500                             |
| 19-411-6511                          | Legal                           | 100                        | 0                              | -                                      | 0                                       | -                               |
| 19-411-6550                          | Trash Off                       | 7,856                      | 3,000                          | 5,000                                  | 5,000                                   | -                               |
| 19-411-6611                          | Electric                        | -                          | 1,000                          | 1,000                                  | 1,000                                   | -                               |
| 19-411-6612                          | Telephone                       | -                          | 1,000                          | 1,000                                  | 1,000                                   | -                               |
| <b>TOTAL OPERATIONAL EXPENSES</b>    |                                 | <b>\$34,636</b>            | <b>\$32,500</b>                | <b>\$42,000</b>                        | <b>\$55,500</b>                         | <b>\$13,500</b>                 |
| <b><u>CONTRACT SERVICES</u></b>      |                                 |                            |                                |  |   |                                 |
| 19-411-6512                          | Engineering                     | 19,797                     | 10,000                         | 7,500                                  | 10,000                                  | 2,500                           |
| 19-411-6516                          | Interlocal Government           | 100,180                    | 110,000                        | 110,000                                | 150,000                                 | 40,000                          |
| 19-411-6517                          | Plan Review/Inspection Services | 15,024                     | 10,000                         | 10,000                                 | 10,000                                  | -                               |
| 19-411-6519                          | Demolition/Cleaning Up          | 60                         | 25,000                         | 25,000                                 | 25,000                                  | -                               |
| <b>TOTAL CONTRACT SERVICES</b>       |                                 | <b>\$135,060</b>           | <b>\$155,000</b>               | <b>\$152,500</b>                       | <b>\$195,000</b>                        | <b>\$42,500</b>                 |
| <b><u>CAPITAL</u></b>                |                                 |                            |                                |  |   |                                 |
| 19-411-6730                          | Other Capital Outlay            | 15,941                     | 410,000                        | 410,000                                | 100,000                                 | (310,000)                       |
| <b>TOTAL CAPITAL</b>                 |                                 | <b>15,941</b>              | <b>410,000</b>                 | <b>410,000</b>                         | <b>100,000</b>                          | <b>(310,000)</b>                |
| <b>TOTAL OTHER EXPENDITURES</b>      |                                 | <b>198,822</b>             | <b>\$621,500</b>               | <b>\$629,000</b>                       | <b>\$376,000</b>                        | <b>(\$253,000)</b>              |
| <b>TOTAL DEPARTMENT EXPENDITURES</b> |                                 | <b>\$551,096</b>           | <b>\$1,026,200</b>             | <b>\$1,004,300</b>                     | <b>\$886,000</b>                        | <b>(\$118,300)</b>              |



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# CITY OF WILLIS

POLICE DEPARTMENT/ADMINISTRATION

FUND/DEPARTMENT/PROGRAM

## PROGRAM DESCRIPTION

The Police Department is organized into two (2) inter-related divisions with the mission to enhance the quality of life of all members of the community by providing a safe and secure environment, protecting the Constitutional rights of all people, enforcing the laws, exercising regulatory authority, and preserving the peace while applying the highest standards of professionalism, integrity, and accountability in partnership with the community.

### ADMINISTRATION

Police Administration provides overall leadership, direction, and support to the department, and is responsible for the promulgation of policies and procedures that govern the operations and personnel activities of the entire department. Administration has defined a philosophical course of action towards professional community oriented policing services. The Police Department is also the lead department for emergency management, cooperating with other City departments in hazard mitigation, disaster preparedness and response, and recovery.

## MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Maintain and enhance public safety through recruitment, training, and retention of professional and competent police officers and support staff.

Objective 1: Achieve full staffing of all positions.

Objective 2: Complete training of all new employees to maintain compliance with TCOLE, TLETS, CJIS, and Recognition Program standards.

Objective 3: Complete in-service training of all personnel to maintain compliance with TCOLE, TLETS, CJIS, and Recognition Program standards.

Goal 2: Improve and develop the supervisory and management knowledge, skills, and abilities of newly appointed supervisors.

Objective 1: Achieve acceptance of at least two supervisors into the Leadership Command College program at the Bill Blackwood Law Enforcement Management Institute .

Objective 2: New supervisors to complete the TCOLE-mandated

supervisory training and department reading list within six months of appointment.

Goal 3: Improve and enhance emergency management capabilities in light of staffing changes.

Objective 1: Appropriate ICS training courses to be completed by all new employees and those appointed or assigned to new roles.

Objective 2: Complete the replacement of the Disaster Recovery Server (DRS) at the county's EOC in Conroe, and conduct refresher training with appropriate personnel.

Goal 4: Effectively administer the City's Tow Truck Ordinance to ensure consumer protection and fair distribution of non-consent tows to qualified tow truck companies.

Objective 1: Efficiently process tow truck applications

Objective 2: Properly utilize the Towbook app to dispatch and manage tows conducted

Objective 3: Ensure that tow truck operators operate in compliance with the ordinance and that consumers and tow truck companies are treated fairly in the daily administration of the terms of the ordinance

# CITY OF WILLIS

POLICE DEPARTMENT/POLICE OPERATIONS

FUND/DEPARTMENT/PROGRAM

## PROGRAM DESCRIPTION

The Police Department is organized into two (2) inter-related divisions with the mission to enhance the quality of life of all members of the community by providing a safe and secure environment, protecting the Constitutional rights of all people, enforcing the laws, exercising regulatory authority, and preserving the peace while applying the highest standards of professionalism, integrity, and accountability in partnership with the community.

POLICE OPERATIONS

## MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Provide quality police services that will ensure safe and efficient traffic flow.

Objective 1: Utilize traffic enforcement to reduce the number and/severity of vehicle crashes, especially for moving violations and DWI offenses

Objective 2: Utilize the resources available to remove or mitigate obstructions to normal traffic flow on city streets and highways

Goal 2: Reduce the fear of crime and disorder and enhance community trust.

Objective 1: Conduct regular self-initiated contacts with various citizens throughout one's duties to become known to the citizens, become aware of issues affecting their quality of life, and work with the citizen and resources available to mitigate those issues.

Goal 3: Assist registered sex offenders to comply with associated laws and requirements.

Objective 1: Conduct registration according to the laws

Objective 2: Conduct monthly visits to ensure compliance

Goal 4: Provide quality police services to crime victims.

- Objective 1: Conduct professional, thorough investigations of reported offenses
- Objective 2: Conduct professional, thorough follow up investigations required to identify and prosecute offenders, and recover stolen property
- Objective 3: Make appropriate referrals to victims' services organizations

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND EXPENDITURES**  
**POLICE DEPARTMENT: DEPARTMENTS 451 & 452**

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| <b>PERSONNEL COUNTS</b> | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-224<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> |
|-------------------------|----------------------------|---|---|
| Chief of Police         | 1.0                        | 1.0                                     | 1.0                                     |
| Lieutenant              | 1.0                        | 1.0                                     | 1.0                                     |
| Detectives              | 2.0                        | 2.0                                     | 2.0                                     |
| Sergeants               | 5.0                        | 5.0                                     | 5.0                                     |
| Patrol Officers         | 10.0                       | 10.0                                    | 10.0                                    |
| Clerks                  | 2.0                        | 2.0                                     | 2.0                                     |
| <b>TOTAL FTE</b>        | <b>21.0</b>                | <b>21.0</b>                             | <b>21.0</b>                             |

| <b>PERFORMANCE MEASURES</b> | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTED</b> | <b>FY 24-25<br/>TARGET</b> |
|-----------------------------|----------------------------|-------------------------------|----------------------------|
| Response Times              | Good                       | Good                          | Good                       |
| Priority 1 Calls            | 267                        | 266                           | 300                        |
| All Citizen-Generated Calls | 7,203                      | 9,000                         | 10,000                     |
| Traffic Stops               | 1,238                      | 1,309                         | 1,964                      |
| Part I Crimes               | 267                        | 266                           | 300                        |
| Traffic Accidents           | 371                        | 570                           | 600                        |
| Community Engagement Events | 6                          | 5                             | 6                          |

**CITY OF WILLIS  
 FY 2024-2025 PROPOSED BUDGET  
 GENERAL FUND EXPENDITURES  
 POLICE DEPARTMENT: DEPARTMENTS 451 & 452**

|                                   | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|-----------------------------------|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b><u>EXPENDITURE SUMMARY</u></b> |                    |                        |                               |                                |                         |
| SALARY & BENEFITS                 | 1,332,627          | 1,921,400              | 1,839,800                     | 2,029,300                      | 189,500                 |
| SUPPLIES                          | 71,022             | 85,500                 | 87,000                        | 87,000                         | -                       |
| MAINTENANCE                       | 47,897             | 83,500                 | 88,500                        | 93,500                         | 5,000                   |
| OPERATIONAL EXPENSES              | 93,637             | 110,500                | 112,000                       | 110,500                        | (1,500)                 |
| CONTRACT SERVICES                 | 6,980              | 20,000                 | 22,500                        | 22,500                         | -                       |
| CAPITAL                           | 202,338            | 80,000                 | 110,000                       | 180,000                        | 70,000                  |
| INSURANCE                         | 28,807             | 40,000                 | 40,000                        | 40,000                         | -                       |
| <b>TOTAL EXPENDITURES</b>         | <b>\$1,783,309</b> | <b>\$2,340,900</b>     | <b>\$2,299,800</b>            | <b>\$2,562,800</b>             | <b>\$263,000</b>        |

**CITY OF WILLIS**  
**FY 2024- 2025 PROPOSED BUDGET**  
**GENERAL FUND EXPENDITURES**  
**POLICE DEPARTMENT: DEPARTMENT 451 - ADMIN & SUPPORT**

| ACCOUNT                            | ACCOUNT NAME                      | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>DECREASE |
|------------------------------------|-----------------------------------|--------------------|------------------------|-------------------------------|--------------------------------|-----------------------|
| <b>SALARY &amp; BENEFITS</b>       |                                   |                    |                        |                               |                                |                       |
| 19-451-6111                        | Salaries/Wages                    | 196,545            | 185,400                | 185,000                       | 188,100                        | 3,100                 |
| 19-451-6112                        | FICA                              | 16,161             | 14,200                 | 14,000                        | 14,500                         | 500                   |
| 19-451-6113                        | Health Insurance                  | 21,200             | 12,000                 | 21,400                        | 12,300                         | (9,100)               |
| 19-451-6114                        | TMRS                              | 19,169             | 18,300                 | 19,500                        | 18,600                         | (900)                 |
| 19-451-6115                        | Unemployment                      | 78                 | 200                    | 1,000                         | 300                            | (700)                 |
| 19-451-6116                        | Worker's Comp                     | -                  | 1,000                  | 1,000                         | 1,000                          | -                     |
| 19-451-6117                        | Incentive/Longevity               | 2,340              | 400                    | 500                           | 600                            | 100                   |
| 19-451-6118                        | Overtime                          | 1,107              | -                      | -                             | -                              | -                     |
| 19-451-6119                        | Education Incentive               | 1,846              | -                      | -                             | -                              | -                     |
| 19-451-6120                        | Auto Allowances                   | 8,400              | 8,400                  | 8,400                         | 8,400                          | -                     |
| <b>TOTAL SALARY &amp; BENEFITS</b> |                                   | <b>\$266,846</b>   | <b>\$239,900</b>       | <b>\$250,800</b>              | <b>\$243,800</b>               | <b>(\$7,000)</b>      |
| <b>OTHER EXPENDITURES</b>          |                                   |                    |                        |                               |                                |                       |
| <b>SUPPLIES</b>                    |                                   |                    |                        |                               |                                |                       |
| 19-451-6211                        | Office                            | 13,874             | 10,000                 | 11,500                        | 11,500                         | -                     |
| 19-451-6212                        | Computer                          | 1,057              | 1,000                  | 1,000                         | 1,000                          | -                     |
| 19-451-6213                        | Medical                           | 945                | 2,000                  | 2,000                         | 2,000                          | -                     |
| 19-451-6215                        | Postage                           | 3,531              | 7,500                  | 7,500                         | 7,500                          | -                     |
| 19-451-6217                        | Fuel                              | 108                | -                      | -                             | -                              | -                     |
| 19-451-6220                        | Firearms/Ammunition               | 1,194              | 5,000                  | 5,000                         | 5,000                          | -                     |
| 19-451-6230                        | Other Supplies                    | 4,600              | 1,000                  | 1,000                         | 1,000                          | -                     |
| <b>TOTAL SUPPLIES</b>              |                                   | <b>\$25,308</b>    | <b>\$26,500</b>        | <b>\$28,000</b>               | <b>\$28,000</b>                | <b>\$0</b>            |
| <b>MAINTENANCE</b>                 |                                   |                    |                        |                               |                                |                       |
| 19-451-6313                        | Buildings/Structures              | 15,046             | 10,000                 | 15,000                        | 15,000                         | -                     |
| 19-451-6317                        | Equipment                         | 1,147              | 2,500                  | 2,500                         | 2,500                          | -                     |
| 19-451-6318                        | Operations/Office Equipment       | 16,923             | 25,000                 | 25,000                        | 25,000                         | -                     |
| <b>TOTAL MAINTENANCE</b>           |                                   | <b>\$33,116</b>    | <b>\$37,500</b>        | <b>\$42,500</b>               | <b>\$42,500</b>                | <b>\$0</b>            |
| <b>OPERATIONAL EXPENSES</b>        |                                   |                    |                        |                               |                                |                       |
| 19-451-6319                        | Radio/Cell Phones                 | 665                | 1,000                  | 1,000                         | 1,000                          | -                     |
| 19-451-6411                        | Association Dues/Subscriptions    | 2,440              | 4,000                  | 4,000                         | 4,000                          | -                     |
| 19-451-6412                        | Meeting/Conferences/Training      | 3,209              | 7,500                  | 7,500                         | 7,500                          | -                     |
| 19-451-6415                        | Uniforms                          | 1,585              | 3,000                  | 3,000                         | 3,000                          | -                     |
| 19-451-6419                        | (LEOSE) TCOLE Training Allocation | -                  | 5,000                  | 5,000                         | 5,000                          | -                     |
| 19-451-6420                        | Cleaning Allowance                | -                  | 2,000                  | 2,000                         | 2,000                          | -                     |
| 19-451-6422                        | Crime Prevention                  | 483                | 5,000                  | 5,000                         | 5,000                          | -                     |
| 19-451-6423                        | Security/Emergency Management     | 20,040             | 17,500                 | 17,500                        | 17,500                         | -                     |
| 19-451-6430                        | Other Misc & Sundry               | 2,117              | 500                    | 1,000                         | 500                            | (500)                 |
| 19-451-6611                        | Electric                          | 7,069              | 10,000                 | 10,000                        | 10,000                         | -                     |
| 19-451-6612                        | Telephone                         | 7,635              | 7,500                  | 7,500                         | 7,500                          | -                     |
| <b>TOTAL OPERATIONAL EXPENSES</b>  |                                   | <b>\$45,244</b>    | <b>\$63,000</b>        | <b>\$63,500</b>               | <b>\$63,000</b>                | <b>(\$500)</b>        |
| <b>CONTRACT SERVICES</b>           |                                   |                    |                        |                               |                                |                       |
| 19-451-6511                        | Legal                             | 980                | 5,000                  | 5,000                         | 5,000                          | -                     |
| 19-451-6513                        | Consultants                       | 1,500              | 5,000                  | 5,000                         | 5,000                          | -                     |
| 19-451-6516                        | Interlocal Government             | 4,500              | 10,000                 | 12,500                        | 12,500                         | -                     |
| <b>TOTAL CONTRACT SERVICES</b>     |                                   | <b>\$6,980</b>     | <b>\$20,000</b>        | <b>\$22,500</b>               | <b>\$22,500</b>                | <b>\$0</b>            |
| <b>CAPITAL</b>                     |                                   |                    |                        |                               |                                |                       |
| 19-451-6713                        | Office Equipment                  | 125                | -                      | -                             | -                              | -                     |
| 19-451-6730                        | Other Capital Outlay              | 62,486             | 10,000.00              | 10,000.00                     | 100,000.00                     | 90,000                |
| <b>TOTAL CAPITAL</b>               |                                   | <b>\$62,611</b>    | <b>\$10,000</b>        | <b>\$10,000</b>               | <b>\$100,000</b>               | <b>\$90,000</b>       |
| <b>INSURANCE</b>                   |                                   |                    |                        |                               |                                |                       |
| 19-451-6413                        | Insurance                         | -                  | 10,000                 | 10,000                        | 10,000                         | -                     |
| <b>TOTAL INSURANCE</b>             |                                   | <b>\$0</b>         | <b>\$10,000</b>        | <b>\$10,000</b>               | <b>\$10,000</b>                | <b>\$0</b>            |
| <b>TOTAL OTHER EXPENDITURES</b>    |                                   | <b>\$173,258</b>   | <b>\$167,000</b>       | <b>\$176,500</b>              | <b>\$266,000</b>               | <b>\$89,500</b>       |
| <b>TOTAL</b>                       |                                   | <b>\$440,104</b>   | <b>\$406,900</b>       | <b>\$427,300</b>              | <b>\$509,800</b>               | <b>\$82,500</b>       |

**CITY OF WILLIS**  
**FY 2024- 2025 PROPOSED BUDGET**  
**GENERAL FUND EXPENDITURES**  
**POLICE DEPARTMENT: DEPARTMENT 452 - OPERATIONS**

| <b>ACCOUNT</b>                      | <b>ACOUNT NAME</b>             | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>DECREASE</b> |
|-------------------------------------|--------------------------------|----------------------------|--------------------------------|--|---|-------------------------------|
| <b><u>SALARY &amp; BENEFITS</u></b> |                                |                            |                                |  |   |                               |
| 19-452-6111                         | Salaries/Wages                 | 761,923                    | 1,162,700                      | 1,210,000                              | 1,214,200                               | 4,200                         |
| 19-452-6112                         | FICA                           | 59,096                     | 89,000                         | 90,250                                 | 92,900                                  | 2,650                         |
| 19-452-6113                         | Health Insurance               | 106,591                    | 269,600                        | 115,000                                | 312,000                                 | 197,000                       |
| 19-452-6114                         | TMRS                           | 72,452                     | 114,500                        | 121,000                                | 119,400                                 | (1,600)                       |
| 19-452-6115                         | Unemployment                   | 105                        | 600                            | 7,500                                  | 900                                     | (6,600)                       |
| 19-452-6116                         | Worker's Comp                  | 37,150                     | 40,000                         | 40,000                                 | 40,000                                  | -                             |
| 19-452-6117                         | Incentive/Longevity            | 4,280                      | 5,100                          | 5,250                                  | 6,100                                   | 850                           |
| 19-452-6119                         | Education Incentive            | 24,184                     | -                              | -                                      | -                                       | -                             |
| <b>TOTAL SALARY &amp; BENEFITS</b>  |                                | <b>\$1,065,781</b>         | <b>\$1,681,500</b>             | <b>\$1,589,000</b>                     | <b>\$1,785,500</b>                      | <b>\$196,500</b>              |
| <b><u>OTHER EXPENDITURES</u></b>    |                                |                            |                                |  |   |                               |
| <b><u>SUPPLIES</u></b>              |                                |                            |                                |  |   |                               |
| 19-452-6211                         | Office                         | 2,159                      | 1,000                          | 1,000                                  | 1,000                                   | -                             |
| 19-452-6213                         | Medical                        | 3,253                      | 1,000                          | 1,000                                  | 1,000                                   | -                             |
| 19-452-6214                         | Chemical                       | 1,292                      | 1,000                          | 1,000                                  | 1,000                                   | -                             |
| 19-452-6215                         | Postage                        | 34                         | -                              | -                                      | -                                       | -                             |
| 19-452-6217                         | Fuel                           | 38,917                     | 50,000                         | 50,000                                 | 50,000                                  | -                             |
| 19-452-6219                         | Narcotic Funds                 | -                          | 5,000                          | 5,000                                  | 5,000                                   | -                             |
| 19-452-6224                         | Investigation Purposes         | 60                         | 1,000                          | 1,000                                  | 1,000                                   | -                             |
| <b>TOTAL SUPPLIES</b>               |                                | <b>\$45,715</b>            | <b>\$59,000</b>                | <b>\$59,000</b>                        | <b>\$59,000</b>                         | <b>\$0</b>                    |
| <b><u>MAINTENANCE</u></b>           |                                |                            |                                |  |   |                               |
| 19-452-6311                         | Vehicles                       | 7,920                      | 45,000                         | 45,000                                 | 50,000                                  | 5,000                         |
| 19-452-6317                         | Equipment                      | 6,861                      | 1,000                          | 1,000                                  | 1,000                                   | -                             |
| <b>TOTAL MAINTENANCE</b>            |                                | <b>\$14,781</b>            | <b>\$46,000</b>                | <b>\$46,000</b>                        | <b>\$51,000</b>                         | <b>\$5,000</b>                |
| <b><u>OPERATIONAL EXPENSES</u></b>  |                                |                            |                                |  |   |                               |
| 19-452-6319                         | Radio/Cell Phones              | 18,674                     | 17,500                         | 17,500                                 | 17,500                                  | -                             |
| 19-452-6411                         | Association Dues/Subscriptions | -                          | 1,500                          | 1,500                                  | 1,500                                   | -                             |
| 19-452-6412                         | Meeting/Conferences/Training   | 4,480                      | 5,000                          | 5,000                                  | 5,000                                   | -                             |
| 19-452-6415                         | Uniforms                       | 24,259                     | 20,000                         | 20,000                                 | 20,000                                  | -                             |
| 19-452-6416                         | Rentals                        | 980                        | 2,500                          | 2,500                                  | 2,500                                   | -                             |
| 19-452-6420                         | Cleaning Allowance             | -                          | 1,000                          | 1,000                                  | 1,000                                   | -                             |
| 19-452-6530                         | Other                          | -                          | -                              | 1,000                                  | -                                       | (1,000)                       |
| <b>TOTAL OPERATIONAL EXPENSES</b>   |                                | <b>\$48,394</b>            | <b>\$47,500</b>                | <b>\$48,500</b>                        | <b>\$47,500</b>                         | <b>(\$1,000)</b>              |
| <b><u>CAPITAL</u></b>               |                                |                            |                                |  |   |                               |
| 19-452-6713                         | Office Equipment               | 1,100                      | -                              | -                                      | -                                       | -                             |
| 19-452-6730                         | Other Capital Outlay           | 138,628                    | 70,000                         | 100,000                                | 80,000                                  | (20,000)                      |
| <b>TOTAL CAPITAL</b>                |                                | <b>\$139,728</b>           | <b>\$70,000</b>                | <b>\$100,000</b>                       | <b>\$80,000</b>                         | <b>(\$20,000)</b>             |
| <b><u>INSURANCE</u></b>             |                                |                            |                                |  |   |                               |
| 19-452-6413                         | Insurance                      | 28,807                     | 30,000                         | 30,000                                 | 30,000                                  | -                             |
| <b>TOTAL INSURANCE</b>              |                                | <b>\$28,807</b>            | <b>\$30,000</b>                | <b>\$30,000</b>                        | <b>\$30,000</b>                         | <b>\$0</b>                    |
| <b>TOTAL OTHER EXPENDITURES</b>     |                                | <b>\$277,424</b>           | <b>\$252,500</b>               | <b>\$283,500</b>                       | <b>\$267,500</b>                        | <b>(\$16,000)</b>             |
| <b>TOTAL</b>                        |                                | <b>\$1,343,205</b>         | <b>\$1,934,000</b>             | <b>\$1,872,500</b>                     | <b>\$2,053,000</b>                      | <b>\$180,500</b>              |



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# CITY OF WILLIS

PUBLIC WORKS/STREETS

FUND/DEPARTMENT/PROGRAM

## PROGRAM DESCRIPTION

Public Works street operations include maintenance, sweeping, patching, rebuilding, curbing, guttering, and storm sewer systems maintenance.

## MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

- Goal 1: Maintain City Infrastructure in good working order, maximize useful life and minimize emergency repairs.  
Objective 1: Identify, assess and maintain all City infrastructures.

PUBLIC WORKS/BUILDING AND GROUNDS

FUND/DEPARTMENT/PROGRAM

## PROGRAM DESCRIPTION

Public Works building and grounds includes ongoing maintenance, supplies, and utilities for physical facilities owned and operated by the City including: Administration Building, Public Works Building, and Police Station.

## MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

- Goal 1: Minimize wear and tear to City facilities while maintaining City facilities in good condition and providing supplies and utilities for facility operations and maintenance.

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND EXPENDITURES**  
**PUBLIC WORKS: DEPARTMENTS 461 & 481**

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| <b>PERSONNEL COUNTS</b> | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-224<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> |
|-------------------------|----------------------------|---|---|
| Public Works Technician | 6.0                        | 6.0                                     | 6.0                                     |
| <b>TOTAL FTE</b>        | <b>6.0</b>                 | <b>6.0</b>                              | <b>6.0</b>                              |

| <b>PERFORMANCE MEASURES</b>         | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTED</b> | <b>FY 24-25<br/>TARGET</b> |
|-------------------------------------|----------------------------|-------------------------------|----------------------------|
| # of Street Repairs Completed       | 36                         | 45                            | 50                         |
| # of Sign Work Orders Completed     | 14                         | 25                            | 30                         |
| # of Drainage Work Orders Completed | 13                         | 20                            | 25                         |
| # of Park Work Orders Completed     | 8                          | 12                            | 16                         |
| # of Parks Maintained               | 4                          | 4                             | 4                          |
| # of Basketball Courts Maintained   | 3                          | 3                             | 3                          |
| # of Pavillions Maintained          | 4                          | 4                             | 4                          |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND EXPENDITURES**  
**PUBLIC WORKS: DEPARTMENTS 461 & 481**

|                            | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>(DECREASE)</b> |
|----------------------------|----------------------------|--------------------------------|--|---|---------------------------------|
| <b><u>EXPENDITURES</u></b> |                            |                                |  |   |                                 |
| SALARY & BENEFITS          | 315,123                    | 333,700                        | 322,050                                | 361,200                                 | 39,150                          |
| SUPPLIES                   | 40,554                     | 49,250                         | 49,750                                 | 274,250                                 | 224,500                         |
| MAINTENANCE                | 60,331                     | 130,000                        | 130,000                                | 1,085,000                               | 955,000                         |
| OPERATIONAL EXPENSES       | \$567,867                  | \$617,000                      | \$618,500                              | \$617,000                               | (1,500)                         |
| CONTRACT SERVICES          | 38,716                     | 26,000                         | 26,000                                 | 26,000                                  | -                               |
| CAPITAL EXPENSES           | 167,645                    | 100,000                        | 100,000                                | 100,000                                 | -                               |
| <b>TOTAL EXPENDITURES</b>  | <b>\$1,190,236</b>         | <b>\$1,255,950</b>             | <b>\$1,246,300</b>                     | <b>\$2,463,450</b>                      | <b>\$1,217,150</b>              |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND EXPENDITURES**  
**PUBLIC WORKS: DEPARTMENTS 461**

| <b>ACCOUNT</b>                    | <b>ACCOUNT NAME</b> | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>(DECREASE)</b> |
|-----------------------------------|---------------------|----------------------------|--------------------------------|--|---|---------------------------------|
| <b>OPERATIONAL EXPENSES</b>       |                     |                            |                                |  |   |                                 |
| 19-461-6514                       | Solid Waste         | 476,383                    | 485,000                        | 485,000                                | 485,000                                 | -                               |
| <b>TOTAL OPERATIONAL EXPENSES</b> |                     | <b>\$476,383</b>           | <b>\$485,000</b>               | <b>\$485,000</b>                       | <b>\$485,000</b>                        | <b>\$0</b>                      |
| <b>DEPARTMENT TOTAL</b>           |                     | <b>\$476,383</b>           | <b>\$485,000</b>               | <b>\$485,000</b>                       | <b>\$485,000</b>                        | <b>\$0</b>                      |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND EXPENDITURES**  
**PUBLIC WORKS: DEPARTMENTS 481**

| ACCOUNT                            | ACCOUNT NAME                   | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|------------------------------------|--------------------------------|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b>SALARY &amp; BENEFITS</b>       |                                |                    |                        |                               |                                |                         |
| 19-481-6111                        | Salaries/Wages                 | 188,629            | 192,500                | 205,000                       | 217,400                        | 12,400                  |
| 19-481-6112                        | FICA                           | 17,264             | 14,800                 | 15,800                        | 19,200                         | 3,400                   |
| 19-481-6113                        | Health Insurance               | 43,152             | 57,700                 | 42,750                        | 64,800                         | 22,050                  |
| 19-481-6114                        | TMRS                           | 20,715             | 19,000                 | 23,000                        | 24,700                         | 1,700                   |
| 19-481-6115                        | Unemployment                   | 103                | 200                    | 1,000                         | 300                            | (700)                   |
| 19-481-6116                        | Worker's Comp                  | 5,584              | 7,500                  | 7,500                         | 7,500                          | -                       |
| 19-481-6117                        | Incentive/Longevity            | 1,585              | 2,000                  | 2,000                         | 2,300                          | 300                     |
| 19-481-6118                        | Overtime                       | 37,790             | 40,000                 | 25,000                        | 25,000                         | -                       |
| 19-481-6119                        | Education Incentive            | 300                | -                      | -                             | -                              | -                       |
| <b>TOTAL SALARY &amp; BENEFITS</b> |                                | <b>315,123</b>     | <b>\$333,700</b>       | <b>\$322,050</b>              | <b>\$361,200</b>               | <b>\$39,150</b>         |
| <b>OTHER EXPENDITURES</b>          |                                |                    |                        |                               |                                |                         |
| <b>SUPPLIES</b>                    |                                |                    |                        |                               |                                |                         |
| 19-481-6211                        | Office                         | 1,071              | 1,000                  | 1,500                         | 1,000                          | -                       |
| 19-481-6212                        | Computer                       | -                  | 1,000                  | 1,000                         | 1,000                          | -                       |
| 19-481-6213                        | Medical                        | 617                | 1,000                  | 1,000                         | 1,000                          | -                       |
| 19-481-6214                        | Chemical                       | 5,404              | 5,000                  | 5,000                         | 5,000                          | -                       |
| 19-481-6215                        | Postage                        | -                  | 250                    | 250                           | 250                            | -                       |
| 19-481-6216                        | Supply Signs                   | -                  | 1,000                  | 1,000                         | 1,000                          | -                       |
| 19-481-6217                        | Fuel                           | 15,625             | 15,000                 | 15,000                        | 15,000                         | -                       |
| 19-481-6218                        | Paving Material                | 17,838             | 25,000                 | 25,000                        | 250,000                        | 225,000                 |
| <b>SUBTOTAL SUPPLIES</b>           |                                | <b>40,554</b>      | <b>49,250</b>          | <b>49,750</b>                 | <b>274,250</b>                 | <b>\$224,500</b>        |
| <b>MAINTENANCE</b>                 |                                |                    |                        |                               |                                |                         |
| 19-481-6311                        | Vehicles                       | 18,409             | 35,000                 | 35,000                        | 35,000                         | -                       |
| 19-481-6313                        | Buildings/Structures           | 9,599              | 15,000                 | 15,000                        | 15,000                         | -                       |
| 19-481-6314                        | Street Maintenance             | 15,753             | 50,000                 | 50,000                        | 1,000,000                      | 950,000                 |
| 19-481-6315                        | Drainage Ditches               | 473                | 5,000                  | 5,000                         | 10,000                         | 5,000                   |
| 19-481-6317                        | Equipment                      | 16,095             | 25,000                 | 25,000                        | 25,000                         | -                       |
| <b>SUBTOTAL MAINTENANCE</b>        |                                | <b>\$60,331</b>    | <b>\$130,000</b>       | <b>\$130,000</b>              | <b>\$1,085,000</b>             | <b>\$955,000</b>        |
| <b>OPERATIONAL EXPENSES</b>        |                                |                    |                        |                               |                                |                         |
| 19-481-6318                        | Operations/Office Equipment    | 4,090              | 2,500                  | 2,500                         | 2,500                          | -                       |
| 19-481-6319                        | Radio/Cell Phones              | 2,615              | 2,500                  | 2,500                         | 2,500                          | -                       |
| 19-481-6320                        | Maintenance Signs              | 6,008              | 10,000                 | 10,000                        | 10,000                         | -                       |
| 19-481-6321                        | Parks                          | (1,248)            | 7,500                  | 7,500                         | 7,500                          | -                       |
| 19-481-6411                        | Association Dues/Subscriptions | 14                 | 1,000                  | 1,000                         | 1,000                          | -                       |
| 19-481-6412                        | Meeting/Conferences/Training   | 267                | 1,000                  | 1,000                         | 1,000                          | -                       |
| 19-481-6413                        | Insurance                      | 4,854              | 7,500                  | 7,500                         | 7,500                          | -                       |
| 19-481-6415                        | Uniforms                       | 4,261              | 7,500                  | 7,500                         | 7,500                          | -                       |
| 19-481-6416                        | Rentals                        | 10,841             | 25,000                 | 25,000                        | 25,000                         | -                       |
| 19-481-6430                        | Other Misc & Sundry            | 4,874              | 500                    | 1,000                         | 500                            | (500)                   |
| 19-481-6530                        | Other                          | -                  | -                      | 1,000                         | -                              | (1,000)                 |
| 19-481-6611                        | Electric                       | 52,967             | 65,000                 | 65,000                        | 65,000                         | -                       |
| 19-481-6612                        | Telephone                      | 1,943              | 2,000                  | 2,000                         | 2,000                          | -                       |
| <b>TOTAL OPERATIONAL EXPENSES</b>  |                                | <b>\$91,484</b>    | <b>\$132,000</b>       | <b>\$133,500</b>              | <b>\$132,000</b>               | <b>(\$1,500)</b>        |
| <b>CONTRACT SERVICES</b>           |                                |                    |                        |                               |                                |                         |
| 19-481-6512                        | Engineering                    | 38,392             | 25,000                 | 25,000                        | 25,000                         | -                       |
| 19-481-6516                        | Interlocal Government          | 324                | 1,000                  | 1,000                         | 1,000                          | -                       |
| <b>TOTAL CONTRACT SERVICES</b>     |                                | <b>\$38,716</b>    | <b>\$26,000</b>        | <b>\$26,000</b>               | <b>\$26,000</b>                | <b>\$0</b>              |
| <b>CAPITAL EXPENSES</b>            |                                |                    |                        |                               |                                |                         |
| 19-481-6730                        | Other Capital Outlay           | 167,645            | 100,000                | 100,000                       | 100,000                        | 0                       |
| <b>TOTAL CAPITAL EXPENSES</b>      |                                | <b>167,645</b>     | <b>100,000</b>         | <b>100,000</b>                | <b>100,000</b>                 | <b>-</b>                |
| <b>TOTAL OTHER EXPENDITURES</b>    |                                | <b>398,731</b>     | <b>\$437,250</b>       | <b>\$439,250</b>              | <b>\$1,617,250</b>             | <b>\$1,178,000</b>      |
| <b>DEPARTMENT TOTAL</b>            |                                | <b>\$713,853</b>   | <b>\$770,950</b>       | <b>\$761,300</b>              | <b>\$1,978,450</b>             | <b>\$1,217,150</b>      |



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## CITY OF WILLIS

MUNICIPAL COURT

FUND/DEPARTMENT/PROGRAM

### PROGRAM DESCRIPTION

Enhance safety and security in Willis and improve the quality of life within the City.

### MAJOR DEPARTMENT GOALS AND OBJECTIVES

Goal 1: Increase collection rate at the Municipal Court

Objective 1: Process citations daily.

Objective 2: Mail reminders and collection notices daily.

Objective 3: Call all defendants when their cases become past due.

Objective 4: Issue warrants and capias pro fine warrants timely.

Objective 5: Mail post warrant cards immediately when warrants are issued.

Objective 6: Participate in the Texas Warrant Round Up.

Objective 7: Warrant Collection clerk to attend training with an emphasis on citation collections or collection of outstanding debts.

Goal 2: Obtain and maintain Court Clerk Certifications

Objective 1: Maintain Court Administrator Level 3 Certification.

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**MUNICIPAL COURT: DEPARTMENT 491**

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| <b>PERSONNEL COUNTS</b> | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> |
|-------------------------|----------------------------|--|---|
| Court Administrator     | 1.0                        | 1.0                                    | 1.0                                     |
| <b>TOTAL FTE</b>        | <b>1.0</b>                 | <b>1.0</b>                             | <b>1.0</b>                              |

| <b>PERFORMANCE MEASURES</b>  | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTED</b> | <b>FY 24-25<br/>TARGET</b> |
|------------------------------|----------------------------|-------------------------------|----------------------------|
| # of Warrants Issued         | 239                        | 509                           | 550                        |
| # of Warrants Cleared/Closed | 134                        | 190                           | 210                        |
| # of Cases Filled            | 884                        | 1,286                         | 1,415                      |
| # of Cases Closed            | 729                        | 1,125                         | 1,240                      |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GERNERAL FUND REVENUES AND EXPENDITURES**  
**MUNICIPAL COURT: DEPARTMENT 491**

|                                   | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|-----------------------------------|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b><u>REVENUE SUMMARY</u></b>     |                    |                        |                               |                                |                         |
| FINES                             | 75,014             | 102,436                | 43,500                        | 102,500                        | 59,000                  |
| FEES                              | 10,185             | 10,942                 | 5,400                         | 11,000                         | 5,600                   |
| <b>TOTAL REVENUES</b>             | <b>\$85,199</b>    | <b>\$113,378</b>       | <b>\$48,900</b>               | <b>\$113,500</b>               | <b>\$64,600</b>         |
| <b><u>EXPENDITURE SUMMARY</u></b> |                    |                        |                               |                                |                         |
| SALARY & BENEFITS                 | 80,505             | 92,150                 | 85,650                        | 98,900                         | 13,250                  |
| SUPPLIES                          | 4,082              | 2,750                  | 2,750                         | 2,750                          | -                       |
| MAINTENANCE                       | -                  | -                      | -                             | -                              | -                       |
| OPERATIONAL EXPENSES              | 14,444             | 11,500                 | 12,000                        | 11,900                         | (100)                   |
| CONTRACT SERVICES                 | 21,341             | 25,000                 | 25,000                        | 25,000                         | -                       |
| CAPITAL EXPENSES                  | -                  | 1,000                  | 1,000                         | 1,000                          | -                       |
| <b>TOTAL EXPENDITURES</b>         | <b>120,373</b>     | <b>132,400</b>         | <b>\$126,400</b>              | <b>\$ 139,550</b>              | <b>\$13,150</b>         |
| <b>DEPARTMENT NET</b>             | <b>(\$35,174)</b>  | <b>(\$19,022)</b>      | <b>(\$77,500)</b>             | <b>(\$26,050)</b>              | <b>\$51,450</b>         |

**CITY OF WILLIS**  
**FY 2024-2025 ORIGINAL BUDGET**  
**GENERAL FUND EXPENDITURES**  
**MUNICIPAL COURT: DEPARTMENT 491**

| <b>ACCOUNT</b>                       | <b>ACCOUNT NAME</b>            | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>(DECREASE)</b> |
|--------------------------------------|--------------------------------|----------------------------|--------------------------------|--|---|---------------------------------|
| <b><u>SALARY &amp; BENEFITS</u></b>  |                                |                            |                                |  |   |                                 |
| 19-491-6111                          | Salaries/Wages                 | 54,891                     | 61,300                         | 60,000                                 | 64,300                                  | 4,300                           |
| 19-491-6112                          | FICA                           | 4,164                      | 4,200                          | 4,250                                  | 4,900                                   | 650                             |
| 19-491-6113                          | Health Insurance               | 11,393                     | 19,100                         | 13,800                                 | 21,650                                  | 7,850                           |
| 19-491-6114                          | TMRS                           | 5,413                      | 6,100                          | 6,000                                  | 6,400                                   | 400                             |
| 19-491-6115                          | Unemployment                   | 9                          | 100                            | 250                                    | 200                                     | (50)                            |
| 19-491-6116                          | Worker's Comp                  | -                          | 250                            | 250                                    | 250                                     | -                               |
| 19-491-6117                          | Incentive/Longevity            | 1,035                      | 1,100                          | 1,100                                  | 1,200                                   | 100                             |
| 19-491-6119                          | Education Incentive            | 3,600                      | -                              | -                                      | -                                       | -                               |
| <b>TOTAL SALARY &amp; BENEFITS</b>   |                                | <b>\$80,505</b>            | <b>\$92,150</b>                | <b>\$85,650</b>                        | <b>\$98,900</b>                         | <b>\$13,250</b>                 |
| <b><u>OTHER EXPENDITURES</u></b>     |                                |                            |                                |  |   |                                 |
| <b><u>SUPPLIES</u></b>               |                                |                            |                                |  |   |                                 |
| 19-491-6211                          | Office                         | 2,977                      | 1,000                          | 1,000                                  | 1,000                                   | -                               |
| 19-491-6215                          | Postage                        | 1,105                      | 1,750                          | 1,750                                  | 1,750                                   | -                               |
| <b>TOTAL SUPPLIES</b>                |                                | <b>\$4,082</b>             | <b>\$2,750</b>                 | <b>\$2,750</b>                         | <b>\$2,750</b>                          | <b>\$0</b>                      |
| <b><u>OPERATIONAL EXPENSES</u></b>   |                                |                            |                                |  |   |                                 |
| 19-491-6318                          | Operations/Office Equipment    | 13,009                     | 7,500                          | 7,500                                  | 7,500                                   | -                               |
| 19-491-6411                          | Association Dues/Subscriptions | 110                        | 1,000                          | 1,000                                  | 1,000                                   | -                               |
| 19-491-6412                          | Meeting/Conferences/Training   | 1,325                      | 2,500                          | 2,500                                  | 2,500                                   | -                               |
| 19-491-6425                          | Jury Duty                      | -                          | -                              | -                                      | 700                                     | 700                             |
| 19-491-6430                          | Other Misc & Sundry            | -                          | 500                            | 1,000                                  | 200                                     | (800)                           |
| <b>TOTAL OPERATIONAL EXPENSES</b>    |                                | <b>14,444</b>              | <b>\$11,500</b>                | <b>\$12,000</b>                        | <b>\$11,900</b>                         | <b>(\$100)</b>                  |
| <b><u>CONTRACT SERVICES</u></b>      |                                |                            |                                |  |   |                                 |
| 19-491-6511                          | Legal                          | 21,341                     | 25,000                         | 25,000                                 | 25,000                                  | -                               |
| <b>TOTAL CONTRACT SERVICES</b>       |                                | <b>\$21,341</b>            | <b>\$25,000</b>                | <b>\$25,000</b>                        | <b>\$25,000</b>                         | <b>\$0</b>                      |
| <b><u>CAPITAL EXPENSES</u></b>       |                                |                            |                                |  |   |                                 |
| 19-491-6730                          | Other Capital Outlay           | -                          | 1,000                          | 1,000                                  | 1,000                                   | 0                               |
| <b>TOTAL CAPITAL EXPENSES</b>        |                                | <b>-</b>                   | <b>1,000</b>                   | <b>1,000</b>                           | <b>1,000</b>                            | <b>-</b>                        |
| <b>TOTAL OTHER EXPENDITURES</b>      |                                | <b>\$39,867</b>            | <b>\$40,250</b>                | <b>\$40,750</b>                        | <b>\$40,650</b>                         | <b>(\$100)</b>                  |
| <b>TOTAL DEPARTMENT EXPENDITURES</b> |                                | <b>\$120,373</b>           | <b>\$132,400</b>               | <b>\$126,400</b>                       | <b>\$139,550</b>                        | <b>\$13,150</b>                 |



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**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**GENERAL FUND EXPENDITURES**  
**TRANSFERS**

| ACCOUNT                | ACCOUNT NAME                                  | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|------------------------|---|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b>TRANSFERS</b>       |   |                    |                        |                               |                                |                         |
| 19-000-6998            | Transfer Out to TIRZ - Fund 12                | 365,286            | 504,700                | 400,000                       | 700,000                        | 300,000                 |
| 19-000-6998            | Transfer Out to Special Revenue Grant Fund 18 | -                  | 588,300                |                               | 977,800                        | 977,800                 |
| 19-000-6998            | Transfer Out to Public Works - Fund 79        | -                  | 1,017,100              | -                             | 5,862,800                      | 5,862,800               |
| <b>TOTAL TRANSFERS</b> |   | <b>\$365,286</b>   | <b>\$2,110,100</b>     | <b>\$400,000</b>              | <b>\$7,540,600</b>             | <b>\$7,140,600</b>      |

THE FOLLOWING TRANSFERS ARE BUDGETED:

- \* THE TRANSFER OUT TO TIRZ FUND 12
- \* THE TRANSFER OUT TO SPECIAL REVENUE GRANT FUND 18
- \* THE TRANSFER OUT TO PUBLIC WORKS FUND 79



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## CITY OF WILLIS

WATER AND SEWER/UTILITY BILLING  
FUND/DEPARTMENT/PROGRAM

### PROGRAM DESCRIPTION

Utility Billing is a part of the Administration Department and is responsible for customer service as well as the accurate billing and timely collections for the City's water and sewer utility. Utility Billing is also responsible for the timely replacement of water meters within the life expectancy of ten years.

### MAJOR DEPARTMENT GOALS AND OBJECTIVES

Goal 1: Provide accurate and timely utility billing to improve customer service and minimize lost revenue due to worn or damaged water meters.

Objective 1: Implement a meter replacement program to identify and change out meters that are worn out, damaged and broken.

Goal 2: Provide courteous and professional customer service.

Objective 1: Provide customer service training for Utility Billing staff.

Objective 2: Provide "D Water License" training for the meter reading staff.

Objective 3: Stay current on all utility software updates and staff training.

# CITY OF WILLIS

PUBLIC WORKS – WATER AND SEWER  
WATER AND SEWER OPERATIONS  
FUND/DEPARTMENT/PROGRAM

## PROGRAM DESCRIPTION

Public Works Water and Sewer Operations is responsible for the delivery of services and the operation, repair and maintenance of the utility's water and sewer system.

## MAJOR DEPARTMENT GOALS AND OBJECTIVES

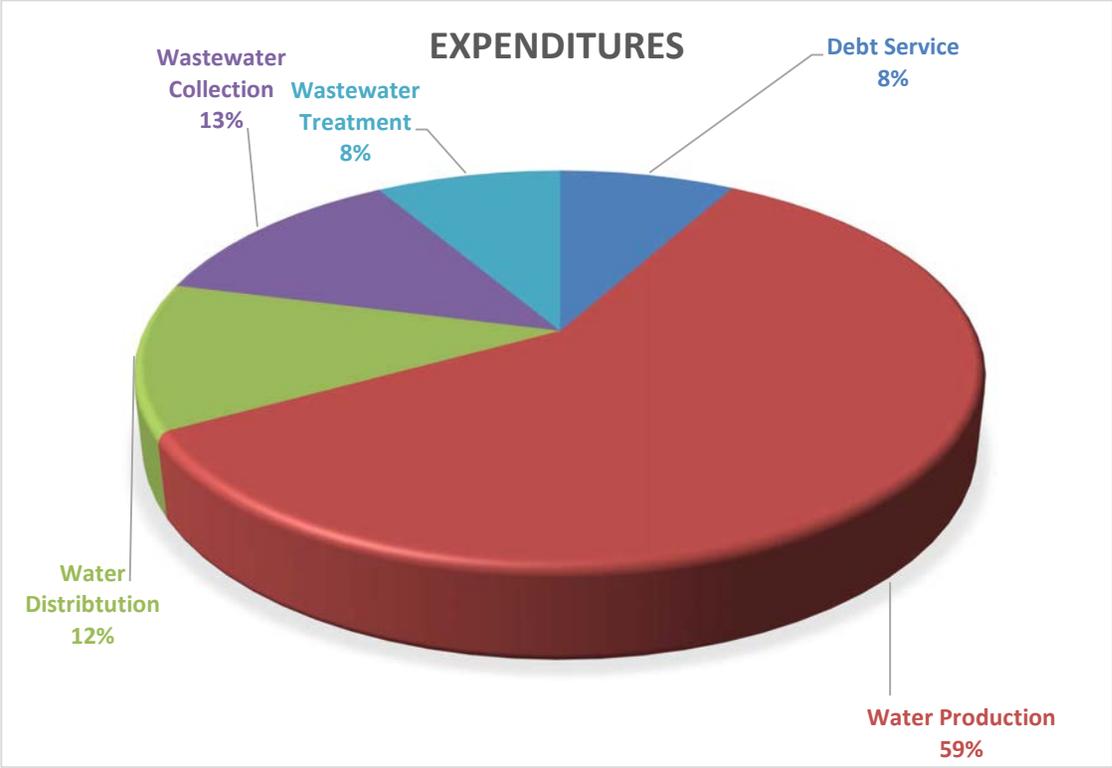
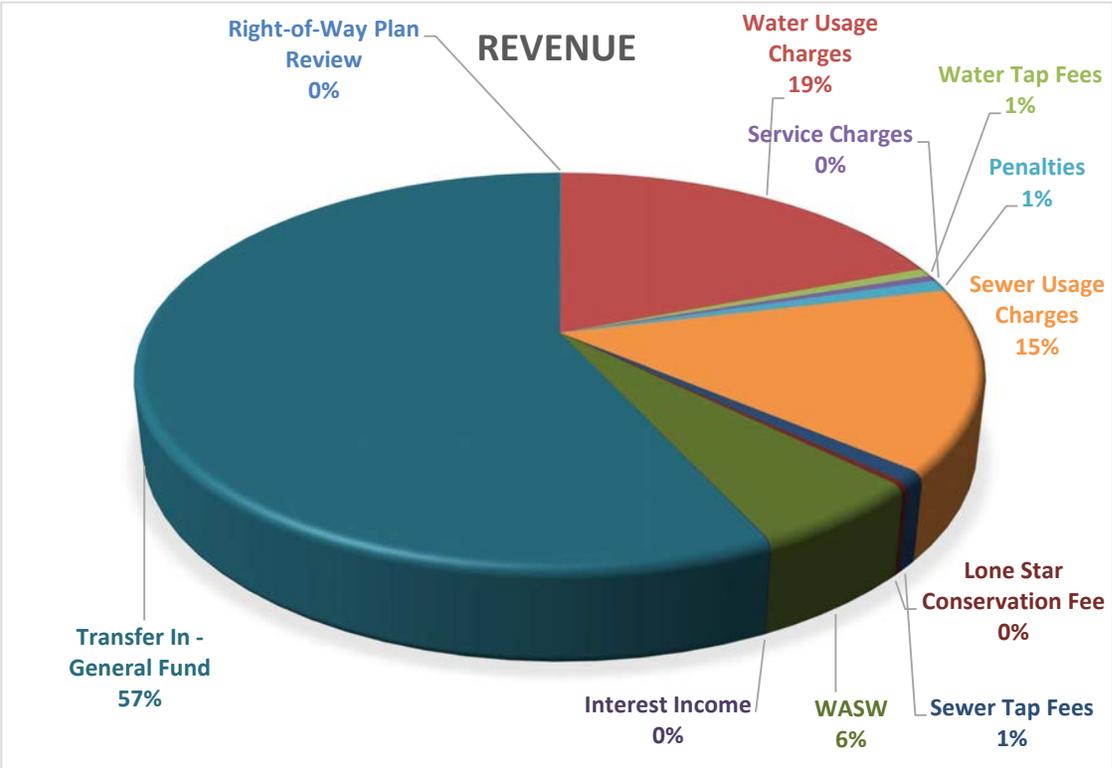
- Goal 1: Provide delivery of water and sewer utility services to all utility customers with a minimum of service interruptions due to system maintenance and repairs.  
Objective 1: Provide timely and adequate maintenance, repair and replacement for the utility system infrastructure.
- Goal 2: Provide capital improvements planning for growth and system expansion needs of the utility system.

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**ENTERPRISE FUND: FUND 79**

| <b>PERSONNEL COUNT</b>       | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> |
|------------------------------|----------------------------|--|---|
| <u>Utility Billing</u>       |                            |  |   |
| Administrative Assistant I   | 0.0                        | 0.0                                    | 1.0                                     |
| Utility Billing Clerk I      | 1.0                        | 1.0                                    | 1.0                                     |
| Utility Billing Clerk II     | 1.0                        | 1.0                                    | 1.0                                     |
| <u>Water Production</u>      |                            |  |   |
| Public Works Director        | 1.0                        | 1.0                                    | 1.0                                     |
| Public Works Technician      | 2.0                        | 2.0                                    | 2.0                                     |
| <u>Water Distribution</u>    |                            |  |   |
| Foreman                      | 1.0                        | 1.0                                    | 1.0                                     |
| Public Works Technician      | 3.0                        | 3.0                                    | 3.0                                     |
| <u>Wastewater Collection</u> |                            |  |   |
| Public Works Superintendent  | 1.0                        | 1.0                                    | 1.0                                     |
| Public Works Technician      | 2.0                        | 2.0                                    | 2.0                                     |
| <u>Wastewater Treatment</u>  |                            |  |   |
| Chief Operator               | 1.0                        | 1.0                                    | 1.0                                     |
| Public Works Technician      | 1.0                        | 1.0                                    | 1.0                                     |
| <b>TOTAL FTE</b>             | <b>14.0</b>                | <b>14.0</b>                            | <b>15.0</b>                             |

| <b>PERFORMANCE MEASURES</b>       | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTED</b> | <b>FY 24-25<br/>TARGET</b> |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|
| <u>Utility Billing</u>            |                            |                               |                            |
| # of Active Accounts at Year-End  | 2,659                      | 2,950                         | 3,350                      |
| # of New Accounts                 | 57                         | 291                           | 400                        |
| <u>Water</u>                      |                            |                               |                            |
| % of Reports Sent to TCEQ on Time | 100%                       | 100%                          | 100%                       |
| # of Water Meters Installed       | 281                        | 350                           | 450                        |
| # of Water Leaks Repaired         | 203                        | 210                           | 200                        |
| <u>Wastewater</u>                 |                            |                               |                            |
| # of Sewer Stoppage Repairs       | 67                         | 95                            | 100                        |
| # of Other Sewer Work Orders      | 56                         | 65                            | 75                         |

**CITY OF WILLIS  
 FY 2024-2025 PROPOSED BUDGET  
 ENTERPRISE FUND**



**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**ENTERPRISE FUND 79 REVENUES AND EXPENDITURES**  
**PUBLIC WORKS DEPARTMENTS 421, 430, 431, 432, 440, 441, 442**

|  | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|--|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b>BEGINNING FUND BALANCE</b>                  | <b>\$5,519,095</b> | <b>\$5,786,970</b>     | <b>\$7,063,719</b>            | <b>\$6,392,940</b>             |                         |
| <b>REVENUE SUMMARY</b>                         |                    |                        |                               |                                |                         |
| 79-000-5732 Right-of-Way Plan Review           | 5,415              | 5,000                  | 4,000                         | 4,000                          | -                       |
| 79-000-5751 Water Usage Charges                | 1,944,859          | 1,970,000              | 1,970,000                     | 1,970,000                      | -                       |
| 79-000-5752 Water Tap Fees                     | 73,355             | 70,000                 | 35,000                        | 70,000                         | 35,000                  |
| 79-000-5753 Service Charges                    | 44,865             | 40,000                 | 50,000                        | 50,000                         | -                       |
| 79-000-5754 Penalties                          | 91,888             | 90,000                 | 95,000                        | 95,000                         | -                       |
| 79-000-5756 Sewer Usage Charges                | 1,431,860          | 1,540,000              | 1,540,000                     | 1,540,000                      | -                       |
| 79-000-5757 Sewer Tap Fees                     | 95,480             | 95,000                 | 20,000                        | 90,000                         | 70,000                  |
| 79-000-5759 Lone Star Conservation Fee         | 28,486             | 28,000                 | 30,000                        | 30,000                         | -                       |
| 79-000-5760 WASW                               | 584,552            | 550,000                | 590,000                       | 590,000                        | -                       |
| 79-000-5762 Interest Income                    | 4,644              | 5,000                  | 4,500                         | 4,500                          | -                       |
| 79-000-6999 Transfer In - General Fund         | -                  | 1,017,100              | -                             | 5,862,800                      | 5,862,800               |
| 79-000-5769 Miscellaneous Income               | 14,066             | 14,000                 | 20,000                        | 20,000                         | -                       |
| <b>TOTAL REVENUES</b>                          | <b>\$4,319,468</b> | <b>\$5,424,100</b>     | <b>\$4,358,500</b>            | <b>\$10,326,300</b>            | <b>\$5,967,800</b>      |
| <b>TOTAL FUNDS AVAILABLE FOR APPROPRIATION</b> |                    |                        |                               |                                |                         |
|  | <b>\$9,838,563</b> | <b>\$11,211,070</b>    | <b>\$11,422,219</b>           | <b>\$16,719,240</b>            |                         |
| <b>EXPENDITURE SUMMARY</b>                     |                    |                        |                               |                                |                         |
| SALARY & BENEFITS                              | 874,833            | 1,084,711              | 1,024,850                     | 1,178,500                      | 153,650                 |
| SUPPLIES                                       | 185,358            | 182,670                | 212,250                       | 212,750                        | 500                     |
| MAINTENANCE                                    | 529,247            | 528,500                | 369,000                       | 604,000                        | 235,000                 |
| OPERATIONAL EXPENSES                           | 476,641            | 483,843                | 598,000                       | 614,600                        | 16,600                  |
| CONTRACT SERVICES                              | 334,352            | 856,600                | 413,000                       | 843,600                        | 430,600                 |
| DEBT SERVICE                                   | 784,342            | 885,431                | 885,431                       | 896,278                        | 10,847                  |
| CAPITAL EXPENSES                               | 866,821            | 796,375                | 650,000                       | 7,052,400                      | 6,402,400               |
| <b>TOTAL EXPENDITURES</b>                      | <b>4,051,594</b>   | <b>4,818,130</b>       | <b>\$4,152,531</b>            | <b>\$ 11,402,128</b>           | <b>\$7,249,597</b>      |
| <b>ENDING FUND BALANCE</b>                     | <b>\$5,786,970</b> | <b>\$6,392,940</b>     | <b>\$7,269,688</b>            | <b>\$5,317,112</b>             | <b>(\$1,952,576)</b>    |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**ENTERPRISE FUND DEBT SERVICE: FUND 79**

| <b>ACCOUNT</b>                                      | <b>ACCOUNT NAME</b>    | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>(DECREASE)</b> |
|---|------------------------|----------------------------|--------------------------------|--|---|---------------------------------|
| <b>EXPENDITURES</b>                                 |                        |                            |                                |  |   |                                 |
| <b>ISSUE COSTS &amp; COTINUING DISCLOSURE</b>       |                        |                            |                                |  |   |                                 |
| 79-430-6813   | Paying Agent - Water   | 384                        | 1,500                          | 1,500                                  | 1,500                                   | -                               |
| 79-440-6813   | Paying Agent - Sewer   | 133                        | 1,500                          | 1,500                                  | 1,500                                   | -                               |
| <b>TOTAL ISSUE COSTS &amp; COTINUING DISCLOSURE</b> |                        | <b>517</b>                 | <b>3,000</b>                   | <b>3,000</b>                           | <b>3,000</b>                            | <b>\$0</b>                      |
| <b>PRINCIPAL</b>                                    |                        |                            |                                |  |   |                                 |
| 79-430-6811   | Bond Principal - Water | 244,550                    | 251,200                        | 251,200                                | 261,850                                 | 10,650                          |
| 79-440-6811   | Bond Principal - Sewer | 164,550                    | 266,200                        | 266,200                                | 276,850                                 | 10,650                          |
| <b>TOTAL PRINCIPAL</b>                              |                        | <b>\$409,100</b>           | <b>\$517,400</b>               | <b>\$517,400</b>                       | <b>\$538,700</b>                        | <b>\$21,300</b>                 |
| <b>INTEREST</b>                                     |                        |                            |                                |  |   |                                 |
| 79-430-6812   | Bond Interest - Water  | 220,733                    | 214,538                        | 214,538                                | 208,690                                 | (5,848)                         |
| 79-440-6812   | Bond Interest - Sewer  | 153,992                    | 150,493                        | 150,493                                | 145,888                                 | (4,605)                         |
| <b>TOTAL INTEREST</b>                               |                        | <b>\$374,725</b>           | <b>\$365,031</b>               | <b>\$365,031</b>                       | <b>\$354,578</b>                        | <b>(\$10,453)</b>               |
| <b>TOTAL EXPENDITURES</b>                           |                        | <b>\$784,342</b>           | <b>\$885,431</b>               | <b>\$885,431</b>                       | <b>\$896,278</b>                        | <b>\$10,847</b>                 |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**ENTERPRISE FUND 79 EXPENDITURES**  
**UTILITY BILLING: DEPARTMENT 421**

| <b>ACCOUNT</b>                      | <b>ACCOUNT NAME</b>         | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>(DECREASE)</b> |
|-------------------------------------|-----------------------------|----------------------------|--------------------------------|--|---|---------------------------------|
| <b><u>SALARY &amp; BENEFITS</u></b> |                             |                            |                                |  |   |                                 |
| 79-421-6111                         | Salaries/Wages              | 79,768                     | 126,100                        | 115,000                                | 134,800                                 | 19,800                          |
| 79-421-6112                         | FICA                        | 6,200                      | 9,700                          | 8,600                                  | 10,400                                  | 1,800                           |
| 79-421-6113                         | Health Insurance            | 16,651                     | 40,900                         | 19,500                                 | 48,100                                  | 28,600                          |
| 79-421-6114                         | TMRS                        | 7,402                      | 12,400                         | 11,500                                 | 13,300                                  | 1,800                           |
| 79-421-6115                         | Unemployment                | 18                         | 100                            | 500                                    | 200                                     | (300)                           |
| 79-421-6116                         | Worker's Comp               | -                          | 500                            | 500                                    | 500                                     | -                               |
| 79-421-6117                         | Incentive/Longevity         | 1,000                      | 1,200                          | 1,200                                  | 1,800                                   | 600                             |
| 79-421-6120                         | Auto Allowances             | 650                        | 400                            | 600                                    | -                                       | (600)                           |
| <b>TOTAL SALARY &amp; BENEFITS</b>  |                             | <b>111,689</b>             | <b>\$191,300</b>               | <b>\$157,400</b>                       | <b>\$209,100</b>                        | <b>\$51,700</b>                 |
| <b><u>OTHER EXPENDITURES</u></b>    |                             |                            |                                |  |   |                                 |
| <b><u>SUPPLIES</u></b>              |                             |                            |                                |  |   |                                 |
| 79-421-6211                         | Office                      | 21                         | 20                             | 1,000                                  | 1,000                                   | -                               |
| 79-421-6213                         | Medical                     | 807                        | 800                            | 1,000                                  | 1,000                                   | -                               |
| 79-421-6215                         | Postage                     | -                          | -                              | 1,000                                  | 1,000                                   | -                               |
| <b>SUBTOTAL SUPPLIES</b>            |                             | <b>828</b>                 | <b>820</b>                     | <b>3,000</b>                           | <b>3,000</b>                            | <b>\$0</b>                      |
| <b><u>OPERATIONAL EXPENSES</u></b>  |                             |                            |                                |  |   |                                 |
| 79-421-6318                         | Operations/Office Equipment | 1,750                      | 1,750                          | 1,000                                  | 1,000                                   | -                               |
| 79-421-6424                         | Bank Service Fees           | -                          | -                              | -                                      | 100                                     | 100                             |
| 79-421-6430                         | Other Misc & Sundry         | (13)                       | 100                            | 1,000                                  | -                                       | (1,000)                         |
| <b>TOTAL OPERATIONAL EXPENSES</b>   |                             | <b>\$1,737</b>             | <b>\$1,850</b>                 | <b>\$2,000</b>                         | <b>\$1,100</b>                          | <b>(\$900)</b>                  |
| <b><u>CONTRACT SERVICES</u></b>     |                             |                            |                                |  |   |                                 |
| 79-421-6511                         | Legal                       | 100                        | 100                            | 1,000                                  | 1,000                                   | -                               |
| 79-421-6523                         | Utility Billing Software    | 42,329                     | 42,000                         | 55,000                                 | 55,000                                  | -                               |
| <b>TOTAL CONTRACT SERVICES</b>      |                             | <b>\$42,429</b>            | <b>\$42,100</b>                | <b>\$56,000</b>                        | <b>\$56,000</b>                         | <b>\$0</b>                      |
| <b><u>CAPITAL EXPENSES</u></b>      |                             |                            |                                |  |   |                                 |
| 79-421-6730                         | Other Capital Outlay        | 5,000                      | -                              | -                                      | 50,000                                  | 50,000                          |
| <b>TOTAL CAPITAL EXPENSES</b>       |                             | <b>5,000</b>               | <b>-</b>                       | <b>-</b>                               | <b>50,000</b>                           | <b>50,000</b>                   |
| <b>TOTAL OTHER EXPENDITURES</b>     |                             | <b>49,994</b>              | <b>\$44,770</b>                | <b>\$61,000</b>                        | <b>\$110,100</b>                        | <b>\$49,100</b>                 |
| <b>DEPARTMENT TOTAL</b>             |                             | <b>\$161,683</b>           | <b>\$236,070</b>               | <b>\$218,400</b>                       | <b>\$319,200</b>                        | <b>\$100,800</b>                |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**ENTERPRISE FUND 79 EXPENDITURES**  
**WATER PRODUCTION: DEPARTMENT 431**

| ACCOUNT                             | ACCOUNT NAME                   | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|-------------------------------------|--------------------------------|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b><u>SALARY &amp; BENEFITS</u></b> |                                |                    |                        |                               |                                |                         |
| 79-431-6111                         | Salaries/Wages                 | 130,528            | 180,000                | 180,000                       | 182,400                        | 2,400                   |
| 79-431-6112                         | FICA                           | 10,376             | 13,800                 | 13,200                        | 14,400                         | 1,200                   |
| 79-431-6113                         | Health Insurance               | 19,674             | 33,900                 | 19,500                        | 48,200                         | 28,700                  |
| 79-431-6114                         | TMRS                           | 12,514             | 17,700                 | 18,300                        | 18,600                         | 300                     |
| 79-431-6115                         | Unemployment                   | 27                 | 200                    | 1,000                         | 300                            | (700)                   |
| 79-431-6116                         | Worker's Comp                  | 4,631              | 5,000                  | 5,000                         | 5,000                          | -                       |
| 79-431-6117                         | Incentive/Longevity            | 280                | 500                    | 500                           | 600                            | 100                     |
| 79-431-6118                         | Overtime                       | 6,756              | 4,800                  | 4,800                         | 4,800                          | -                       |
| 79-431-6119                         | Education Incentive            | 1,200              | -                      | -                             | -                              | -                       |
| <b>TOTAL SALARY &amp; BENEFITS</b>  |                                | <b>185,985</b>     | <b>\$255,900</b>       | <b>\$242,300</b>              | <b>\$274,300</b>               | <b>\$32,000</b>         |
| <b><u>OTHER EXPENDITURES</u></b>    |                                |                    |                        |                               |                                |                         |
| <b><u>SUPPLIES</u></b>              |                                |                    |                        |                               |                                |                         |
| 79-431-6211                         | Office                         | 457                | 450                    | 1,000                         | 1,000                          | -                       |
| 79-431-6213                         | Medical                        | -                  | -                      | 1,000                         | 1,000                          | -                       |
| 79-431-6214                         | Chemical                       | 103,374            | 103,000                | 100,000                       | 100,000                        | -                       |
| 79-431-6215                         | Postage                        | -                  | -                      | 1,000                         | 1,000                          | -                       |
| 79-431-6216                         | Supply Signs                   | -                  | -                      | 1,000                         | 1,000                          | -                       |
| 79-431-6217                         | Fuel                           | 5,797              | 5,700                  | 7,500                         | 7,500                          | -                       |
| <b>SUBTOTAL SUPPLIES</b>            |                                | <b>109,628</b>     | <b>109,150</b>         | <b>111,500</b>                | <b>111,500</b>                 | <b>\$0</b>              |
| <b><u>MAINTENANCE</u></b>           |                                |                    |                        |                               |                                |                         |
| 79-431-6311                         | Vehicles                       | 3,798              | 3,700                  | 7,500                         | 7,500                          | -                       |
| 79-431-6312                         | Pumps/Motors                   | 4,827              | 4,800                  | 5,000                         | 5,000                          | -                       |
| 79-431-6313                         | Buildings/Structures           | 15,954             | 15,000                 | 35,000                        | 35,000                         | -                       |
| 79-431-6314                         | Street Maintenance             | -                  | -                      | 1,000                         | 1,000                          | -                       |
| 79-431-6315                         | Drainage Ditches               | -                  | -                      | 1,000                         | 1,000                          | -                       |
| 79-431-6316                         | Utility Lines                  | 14,062             | 14,000                 | 1,000                         | 1,000                          | -                       |
| 79-431-6317                         | Equipment                      | 2,042              | 4,000                  | 25,000                        | 25,000                         | -                       |
| <b>SUBTOTAL MAINTENANCE</b>         |                                | <b>\$40,683</b>    | <b>\$41,500</b>        | <b>\$75,500</b>               | <b>\$75,500</b>                | <b>\$0</b>              |
| <b><u>OPERATIONAL EXPENSES</u></b>  |                                |                    |                        |                               |                                |                         |
| 79-431-6318                         | Operations/Office Equipment    | 20,417             | 10,000                 | 5,000                         | 5,000                          | -                       |
| 79-431-6319                         | Radio/Cell Phones              | 2,670              | 2,600                  | 2,500                         | 2,500                          | -                       |
| 79-431-6320                         | Maintenance Signs              | -                  | 100                    | 1,000                         | 1,000                          | -                       |
| 79-431-6322                         | Samples                        | 1,802              | 1,800                  | 2,000                         | 2,000                          | -                       |
| 79-431-6411                         | Association Dues/Subscriptions | 1,015              | 2,000                  | 2,000                         | 2,000                          | -                       |
| 79-431-6412                         | Meeting/Conferences/Training   | 1,557              | 1,500                  | 2,500                         | 2,500                          | -                       |
| 79-431-6413                         | Insurance                      | 12,102             | 15,000                 | 15,000                        | 15,000                         | -                       |
| 79-431-6415                         | Uniforms                       | 3,006              | 3,000                  | 2,000                         | 2,000                          | -                       |
| 79-431-6416                         | Rentals                        | 3,053              | 1,000                  | 4,000                         | 4,000                          | -                       |
| 79-431-6430                         | Other Misc & Sundry            | 1                  | 300                    | -                             | 300                            | 300                     |
| 79-431-6611                         | Electric                       | 126,578            | 126,500                | 170,000                       | 170,000                        | -                       |
| 79-431-6612                         | Telephone                      | 3,481              | 3,450                  | 4,000                         | 4,000                          | -                       |
| <b>TOTAL OPERATIONAL EXPENSES</b>   |                                | <b>\$175,682</b>   | <b>\$167,250</b>       | <b>\$210,000</b>              | <b>\$210,300</b>               | <b>\$300</b>            |
| <b><u>CONTRACT SERVICES</u></b>     |                                |                    |                        |                               |                                |                         |
| 79-431-6512                         | Engineering                    | 88,722             | 350,000                | 72,500                        | 149,500                        | 77,000                  |
| 79-431-6516                         | Interlocal Government          | 30,942             | 100,000                | 32,500                        | 100,000                        | 67,500                  |
| <b>TOTAL CONTRACT SERVICES</b>      |                                | <b>\$119,664</b>   | <b>\$450,000</b>       | <b>\$105,000</b>              | <b>\$249,500</b>               | <b>\$144,500</b>        |
| <b><u>CAPITAL EXPENSES</u></b>      |                                |                    |                        |                               |                                |                         |
| 79-431-6730                         | Other Capital Outlay           | 456,569            | 150,000                | 100,000                       | 5,600,500                      | 5,500,500               |
| <b>TOTAL CAPITAL EXPENSES</b>       |                                | <b>456,569</b>     | <b>150,000</b>         | <b>100,000</b>                | <b>5,600,500</b>               | <b>5,500,500</b>        |
| <b>TOTAL OTHER EXPENDITURES</b>     |                                | <b>902,227</b>     | <b>\$917,900</b>       | <b>\$602,000</b>              | <b>\$6,247,300</b>             | <b>\$5,645,300</b>      |
| <b>DEPARTMENT TOTAL</b>             |                                | <b>\$1,088,212</b> | <b>\$1,173,800</b>     | <b>\$844,300</b>              | <b>\$6,521,600</b>             | <b>\$5,677,300</b>      |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**ENTERPRISE FUND 79 EXPENDITURES**  
**WATER DISTRIBUTION: DEPARTMENT 432**

| ACCOUNT                             | ACCOUNT NAME                   | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|-------------------------------------|--------------------------------|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b><u>SALARY &amp; BENEFITS</u></b> |                                |                    |                        |                               |                                |                         |
| 79-432-6111                         | Salaries/Wages                 | 154,298            | 170,000                | 170,000                       | 176,600                        | 6,600                   |
| 79-432-6112                         | FICA                           | 12,989             | 13,000                 | 12,700                        | 14,800                         | 2,100                   |
| 79-432-6113                         | Health Insurance               | 34,274             | 57,100                 | 44,000                        | 73,400                         | 29,400                  |
| 79-432-6114                         | TMRS                           | 16,412             | 16,711                 | 18,600                        | 19,000                         | 400                     |
| 79-432-6115                         | Unemployment                   | 36                 | 200                    | 1,000                         | 300                            | (700)                   |
| 79-432-6116                         | Worker's Comp                  | 4,631              | 5,000                  | 5,000                         | 5,000                          | -                       |
| 79-432-6117                         | Incentive/Longevity            | 5,080              | 2,400                  | 2,400                         | 2,600                          | 200                     |
| 79-432-6118                         | Overtime                       | 20,018             | 17,000                 | 17,000                        | 17,000                         | -                       |
| 79-432-6119                         | Education Incentive            | 531                | -                      | -                             | -                              | -                       |
| <b>TOTAL SALARY &amp; BENEFITS</b>  |                                | <b>248,269</b>     | <b>\$281,411</b>       | <b>\$270,700</b>              | <b>\$308,700</b>               | <b>\$38,000</b>         |
| <b><u>OTHER EXPENDITURES</u></b>    |                                |                    |                        |                               |                                |                         |
| <b><u>SUPPLIES</u></b>              |                                |                    |                        |                               |                                |                         |
| 79-432-6211                         | Office                         | 994                | 900                    | 1,750                         | 1,750                          | -                       |
| 79-432-6212                         | Computer                       | -                  | -                      | 1,000                         | 1,000                          | -                       |
| 79-432-6213                         | Medical                        | 431                | 1,000                  | 1,000                         | 1,000                          | -                       |
| 79-432-6214                         | Chemical                       | 30                 | 100                    | 1,000                         | 1,000                          | -                       |
| 79-432-6215                         | Postage                        | -                  | -                      | 1,000                         | 1,000                          | -                       |
| 79-432-6216                         | Supply Signs                   | -                  | 500                    | 1,000                         | 1,000                          | -                       |
| 79-432-6217                         | Fuel                           | 9,150              | 7,500                  | 12,500                        | 12,500                         | -                       |
| <b>SUBTOTAL SUPPLIES</b>            |                                | <b>10,604</b>      | <b>10,000</b>          | <b>19,250</b>                 | <b>19,250</b>                  | <b>\$0</b>              |
| <b><u>MAINTENANCE</u></b>           |                                |                    |                        |                               |                                |                         |
| 79-432-6311                         | Vehicles                       | 23,143             | 20,000                 | 20,000                        | 20,000                         | -                       |
| 79-432-6312                         | Pumps/Motors                   | 773                | 750                    | -                             | 10,000                         | 10,000                  |
| 79-432-6313                         | Buildings/Structures           | 5,985              | 5,000                  | 5,000                         | 5,000                          | -                       |
| 79-432-6316                         | Utility Lines                  | 212,787            | 200,000                | 80,000                        | 200,000                        | 120,000                 |
| 79-432-6317                         | Equipment                      | 16,778             | 16,750                 | 7,500                         | 20,000                         | 12,500                  |
| <b>SUBTOTAL MAINTENANCE</b>         |                                | <b>\$259,466</b>   | <b>\$242,500</b>       | <b>\$112,500</b>              | <b>\$255,000</b>               | <b>\$142,500</b>        |
| <b><u>OPERATIONAL EXPENSES</u></b>  |                                |                    |                        |                               |                                |                         |
| 79-432-6318                         | Operations/Office Equipment    | 11,738             | 10,000                 | 15,000                        | 15,000                         | -                       |
| 79-432-6319                         | Radio/Cell Phones              | 2,670              | 2,500                  | 2,500                         | 2,500                          | -                       |
| 79-432-6320                         | Maintenance Signs              | -                  | 1,000                  | 1,000                         | 1,000                          | -                       |
| 79-432-6322                         | Samples                        | 168                | 3,000                  | 1,000                         | 3,000                          | 2,000                   |
| 79-432-6411                         | Association Dues/Subscriptions | 1,227              | 2,000                  | 2,500                         | 2,500                          | -                       |
| 79-432-6412                         | Meeting/Conferences/Training   | 322                | 1,000                  | 2,500                         | 2,500                          | -                       |
| 79-432-6413                         | Insurance                      | 12,102             | 20,000                 | 15,000                        | 20,000                         | 5,000                   |
| 79-432-6415                         | Uniforms                       | 3,900              | 4,000                  | 5,000                         | 5,000                          | -                       |
| 79-432-6416                         | Rentals                        | 7,134              | 7,000                  | 15,000                        | 15,000                         | -                       |
| 79-432-6612                         | Telephone                      | 1,943              | 1,943                  | 2,000                         | 2,000                          | -                       |
| <b>TOTAL OPERATIONAL EXPENSES</b>   |                                | <b>\$41,203</b>    | <b>\$52,443</b>        | <b>\$61,500</b>               | <b>\$68,500</b>                | <b>\$7,000</b>          |
| <b><u>CONTRACT SERVICES</u></b>     |                                |                    |                        |                               |                                |                         |
| 79-432-6512                         | Engineering                    | 30,237             | 95,000                 | 7,500                         | 86,000                         | 78,500                  |
| 79-432-6516                         | Interlocal Government          | 2,678              | 3,000                  | 5,000                         | 5,000                          | -                       |
| <b>TOTAL CONTRACT SERVICES</b>      |                                | <b>\$32,915</b>    | <b>\$98,000</b>        | <b>\$12,500</b>               | <b>\$91,000</b>                | <b>\$78,500</b>         |
| <b><u>CAPITAL EXPENSES</u></b>      |                                |                    |                        |                               |                                |                         |
| 79-432-6730                         | Other Capital Outlay           | 216,250            | 385,000                | 100,000                       | 595,000                        | 495,000                 |
| <b>TOTAL CAPITAL EXPENSES</b>       |                                | <b>216,250</b>     | <b>385,000</b>         | <b>100,000</b>                | <b>595,000</b>                 | <b>495,000</b>          |
| <b>TOTAL OTHER EXPENDITURES</b>     |                                | <b>560,438</b>     | <b>\$787,943</b>       | <b>\$305,750</b>              | <b>\$1,028,750</b>             | <b>\$723,000</b>        |
| <b>DEPARTMENT TOTAL</b>             |                                | <b>\$808,707</b>   | <b>\$1,069,354</b>     | <b>\$576,450</b>              | <b>\$1,337,450</b>             | <b>\$761,000</b>        |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**ENTERPRISE FUND 79 EXPENDITURES**  
**WASTEWATER COLLECTION: DEPARTMENT 441**

| <b>ACCOUNT</b>                      | <b>ACCOUNT NAME</b>            | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>(DECREASE)</b> |
|-------------------------------------|--------------------------------|----------------------------|--------------------------------|--|---|---------------------------------|
| <b><u>SALARY &amp; BENEFITS</u></b> |                                |                            |                                |  |   |                                 |
| 79-441-6111                         | Salaries/Wages                 | 117,730                    | 134,300                        | 140,000                                | 143,200                                 | 3,200                           |
| 79-441-6112                         | FICA                           | 10,950                     | 11,800                         | 10,500                                 | 12,400                                  | 1,900                           |
| 79-441-6113                         | Health Insurance               | 24,796                     | 32,600                         | 24,600                                 | 39,400                                  | 14,800                          |
| 79-441-6114                         | TMRS                           | 13,274                     | 15,200                         | 15,900                                 | 16,000                                  | 100                             |
| 79-441-6115                         | Unemployment                   | 30                         | 200                            | 1,000                                  | 300                                     | (700)                           |
| 79-441-6116                         | Worker's Comp                  | 4,631                      | 5,000                          | 5,000                                  | 5,000                                   | -                               |
| 79-441-6117                         | Incentive/Longevity            | 135                        | 400                            | 500                                    | 500                                     | -                               |
| 79-441-6118                         | Overtime                       | 29,357                     | 20,000                         | 20,000                                 | 20,000                                  | -                               |
| <b>TOTAL SALARY &amp; BENEFITS</b>  |                                | <b>200,902</b>             | <b>\$219,500</b>               | <b>\$217,500</b>                       | <b>\$236,800</b>                        | <b>\$19,300</b>                 |
| <b><u>OTHER EXPENDITURES</u></b>    |                                |                            |                                |  |   |                                 |
| <b><u>SUPPLIES</u></b>              |                                |                            |                                |  |   |                                 |
| 79-441-6211                         | Office                         | 2,491                      | 2,400                          | 2,000                                  | 2,500                                   | 500                             |
| 79-441-6212                         | Computer                       | -                          | -                              | 1,000                                  | 1,000                                   | -                               |
| 79-441-6213                         | Medical                        | 387                        | 300                            | 1,000                                  | 1,000                                   | -                               |
| 79-441-6214                         | Chemical                       | 8,266                      | 5,000                          | 10,000                                 | 10,000                                  | -                               |
| 79-441-6215                         | Postage                        | -                          | 100                            | 1,000                                  | 1,000                                   | -                               |
| 79-441-6216                         | Supply Signs                   | -                          | 1,000                          | 1,000                                  | 1,000                                   | -                               |
| 79-441-6217                         | Fuel                           | 9,305                      | 9,300                          | 12,500                                 | 12,500                                  | -                               |
| <b>SUBTOTAL SUPPLIES</b>            |                                | <b>20,450</b>              | <b>18,100</b>                  | <b>28,500</b>                          | <b>29,000</b>                           | <b>\$500</b>                    |
| <b><u>MAINTENANCE</u></b>           |                                |                            |                                |  |   |                                 |
| 79-441-6311                         | Vehicles                       | 8,846                      | 8,500                          | 10,000                                 | 10,000                                  | -                               |
| 79-441-6312                         | Pumps/Motors                   | 106,102                    | 106,000                        | 70,000                                 | 100,000                                 | 30,000                          |
| 79-441-6313                         | Buildings/Structures           | 9,833                      | 9,500                          | 15,000                                 | 15,000                                  | -                               |
| 79-441-6316                         | Utility Lines                  | 67,219                     | 67,000                         | 45,000                                 | 75,000                                  | 30,000                          |
| 79-441-6317                         | Equipment                      | 5,961                      | 12,000                         | 5,000                                  | 20,000                                  | 15,000                          |
| <b>SUBTOTAL MAINTENANCE</b>         |                                | <b>\$197,961</b>           | <b>\$203,000</b>               | <b>\$145,000</b>                       | <b>\$220,000</b>                        | <b>\$75,000</b>                 |
| <b><u>OPERATIONAL EXPENSES</u></b>  |                                |                            |                                |  |   |                                 |
| 79-441-6318                         | Operations/Office Equipment    | 6,368                      | 5,000                          | 5,000                                  | 5,000                                   | -                               |
| 79-441-6319                         | Radio/Cell Phones              | 2,670                      | 2,000                          | 2,500                                  | 2,500                                   | -                               |
| 79-441-6320                         | Maintenance Signs              | -                          | 1,000                          | 1,000                                  | 1,000                                   | -                               |
| 79-441-6323                         | Sludge Removal                 | 10,186                     | 10,000                         | 27,500                                 | 27,500                                  | -                               |
| 79-441-6411                         | Association Dues/Subscriptions | 873                        | 1,000                          | 2,500                                  | 2,500                                   | -                               |
| 79-441-6412                         | Meeting/Conferences/Training   | -                          | 1,000                          | 2,500                                  | 2,500                                   | -                               |
| 79-441-6413                         | Insurance                      | 12,602                     | 15,000                         | 15,000                                 | 15,000                                  | -                               |
| 79-441-6415                         | Uniforms                       | 2,478                      | 2,500                          | 2,500                                  | 2,500                                   | -                               |
| 79-441-6416                         | Rentals                        | 2,955                      | 2,500                          | 5,000                                  | 5,000                                   | -                               |
| 79-441-6430                         | Other Misc & Sundry            | 75                         | 200                            | -                                      | 200                                     | 200                             |
| 79-441-6611                         | Electric                       | 29,283                     | 29,000                         | 50,000                                 | 50,000                                  | -                               |
| 79-441-6612                         | Telephone                      | 9,253                      | 9,250                          | 10,000                                 | 10,000                                  | -                               |
| <b>TOTAL OPERATIONAL EXPENSES</b>   |                                | <b>\$76,743</b>            | <b>\$78,450</b>                | <b>\$123,500</b>                       | <b>\$123,700</b>                        | <b>\$200</b>                    |
| <b><u>CONTRACT SERVICES</u></b>     |                                |                            |                                |  |   |                                 |
| 79-441-6512                         | Engineering                    | 39,383                     | 160,000                        | 25,000                                 | 66,500                                  | 41,500                          |
| 79-441-6516                         | Interlocal Government          | 1,579                      | 1,500                          | 5,000                                  | 5,000                                   | -                               |
| 79-441-6530                         | Other                          | -                          | -                              | 1,000                                  | -                                       | (1,000)                         |
| <b>TOTAL CONTRACT SERVICES</b>      |                                | <b>\$40,961</b>            | <b>\$161,500</b>               | <b>\$31,000</b>                        | <b>\$71,500</b>                         | <b>\$40,500</b>                 |
| <b><u>CAPITAL EXPENSES</u></b>      |                                |                            |                                |  |   |                                 |
| 79-441-6730                         | Other Capital Outlay           | 101,927                    | 174,300                        | 350,000                                | 706,900                                 | 356,900                         |
| <b>TOTAL CAPITAL EXPENSES</b>       |                                | <b>101,927</b>             | <b>174,300</b>                 | <b>350,000</b>                         | <b>706,900</b>                          | <b>356,900</b>                  |
| <b>TOTAL OTHER EXPENDITURES</b>     |                                | <b>438,041</b>             | <b>\$635,350</b>               | <b>\$678,000</b>                       | <b>\$1,151,100</b>                      | <b>\$473,100</b>                |
| <b>DEPARTMENT TOTAL</b>             |                                | <b>\$638,943</b>           | <b>\$854,850</b>               | <b>\$895,500</b>                       | <b>\$1,387,900</b>                      | <b>\$492,400</b>                |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**ENTERPRISE FUND 79 EXPENDITURES**  
**WASTEWATER TREATMENT: DEPARTMENT 442**

| ACCOUNT                            | ACCOUNT NAME                   | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|------------------------------------|--------------------------------|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b>SALARY &amp; BENEFITS</b>       |                                |                    |                        |                               |                                |                         |
| 79-442-6111                        | Salaries/Wages                 | 81,650             | 90,000                 | 90,000                        | 99,200                         | 9,200                   |
| 79-442-6112                        | FICA                           | 6,917              | 7,300                  | 6,350                         | 7,800                          | 1,450                   |
| 79-442-6113                        | Health Insurance               | 16,655             | 19,100                 | 19,500                        | 21,600                         | 2,100                   |
| 79-442-6114                        | TMRS                           | 8,321              | 9,400                  | 9,500                         | 10,000                         | 500                     |
| 79-442-6115                        | Unemployment                   | 18                 | 200                    | 1,000                         | 300                            | (700)                   |
| 79-442-6116                        | Worker's Comp                  | 4,631              | 5,000                  | 5,000                         | 5,000                          | -                       |
| 79-442-6117                        | Incentive/Longevity            | 470                | 600                    | 600                           | 700                            | 100                     |
| 79-442-6118                        | Overtime                       | 3,972              | 5,000                  | 5,000                         | 5,000                          | -                       |
| 79-442-6119                        | Education Incentive            | 5,354              | -                      | -                             | -                              | -                       |
| <b>TOTAL SALARY &amp; BENEFITS</b> |                                | <b>127,987</b>     | <b>\$136,600</b>       | <b>\$136,950</b>              | <b>\$149,600</b>               | <b>\$12,650</b>         |
| <b>OTHER EXPENDITURES</b>          |                                |                    |                        |                               |                                |                         |
| <b>SUPPLIES</b>                    |                                |                    |                        |                               |                                |                         |
| 79-442-6211                        | Office                         | 300                | 300                    | 1,000                         | 1,000                          | -                       |
| 79-442-6212                        | Computer                       | -                  | -                      | 1,000                         | 1,000                          | -                       |
| 79-442-6213                        | Medical                        | -                  | -                      | 1,000                         | 1,000                          | -                       |
| 79-442-6214                        | Chemical                       | 40,329             | 40,000                 | 40,000                        | 40,000                         | -                       |
| 79-442-6215                        | Postage                        | -                  | 100                    | 1,000                         | 1,000                          | -                       |
| 79-442-6216                        | Supply Signs                   | -                  | 1,000                  | 1,000                         | 1,000                          | -                       |
| 79-442-6217                        | Fuel                           | 3,219              | 3,200                  | 5,000                         | 5,000                          | -                       |
| <b>SUBTOTAL SUPPLIES</b>           |                                | <b>43,848</b>      | <b>44,600</b>          | <b>50,000</b>                 | <b>50,000</b>                  | <b>\$0</b>              |
| <b>MAINTENANCE</b>                 |                                |                    |                        |                               |                                |                         |
| 79-442-6311                        | Vehicles                       | 1,099              | 2,000                  | 5,000                         | 5,000                          | -                       |
| 79-442-6312                        | Pumps/Motors                   | 5,916              | 15,000                 | 5,000                         | 20,000                         | 15,000                  |
| 79-442-6313                        | Buildings/Structures           | 10,409             | 10,000                 | 7,500                         | 10,000                         | 2,500                   |
| 79-442-6316                        | Utility Lines                  | -                  | 1,000                  | 1,000                         | 1,000                          | -                       |
| 79-442-6317                        | Equipment                      | 13,713             | 13,500                 | 17,500                        | 17,500                         | -                       |
| <b>SUBTOTAL MAINTENANCE</b>        |                                | <b>\$31,137</b>    | <b>\$41,500</b>        | <b>\$36,000</b>               | <b>\$53,500</b>                | <b>\$17,500</b>         |
| <b>OPERATIONAL EXPENSES</b>        |                                |                    |                        |                               |                                |                         |
| 79-442-6318                        | Operations/Office Equipment    | 12,037             | 10,000                 | 7,500                         | 10,000                         | 2,500                   |
| 79-442-6319                        | Radio/Cell Phones              | 2,850              | 2,800                  | 2,500                         | 2,500                          | -                       |
| 79-442-6320                        | Maintenance Signs              | -                  | 500                    | 1,000                         | 1,000                          | -                       |
| 79-442-6322                        | Samples                        | 10,915             | 15,000                 | 10,000                        | 15,000                         | 5,000                   |
| 79-442-6323                        | Sludge Removal                 | 48,019             | 48,000                 | 47,500                        | 50,000                         | 2,500                   |
| 79-442-6411                        | Association Dues/Subscriptions | 1,174              | 1,500                  | 2,500                         | 2,500                          | -                       |
| 79-442-6412                        | Meeting/Conferences/Training   | 654                | 650                    | 2,500                         | 2,500                          | -                       |
| 79-442-6413                        | Insurance                      | 12,602             | 15,000                 | 15,000                        | 15,000                         | -                       |
| 79-442-6415                        | Uniforms                       | 1,451              | 1,450                  | 2,500                         | 2,500                          | -                       |
| 79-442-6416                        | Rentals                        | 3,508              | 1,000                  | 5,000                         | 5,000                          | -                       |
| 79-442-6611                        | Electric                       | 83,078             | 83,000                 | 100,000                       | 100,000                        | -                       |
| 79-442-6612                        | Telephone                      | 4,988              | 4,950                  | 5,000                         | 5,000                          | -                       |
| <b>TOTAL OPERATIONAL EXPENSES</b>  |                                | <b>\$181,276</b>   | <b>\$183,850</b>       | <b>\$201,000</b>              | <b>\$211,000</b>               | <b>\$10,000</b>         |
| <b>CONTRACT SERVICES</b>           |                                |                    |                        |                               |                                |                         |
| 79-442-6512                        | Engineering                    | 9,324              | 20,000                 | 7,500                         | 15,000                         | 7,500                   |
| 79-442-6516                        | Interlocal Government          | 89,060             | 85,000                 | 200,000                       | 360,600                        | 160,600                 |
| 79-442-6530                        | Other                          | -                  | -                      | 1,000                         | -                              | (1,000)                 |
| <b>TOTAL CONTRACT SERVICES</b>     |                                | <b>\$98,384</b>    | <b>\$105,000</b>       | <b>\$208,500</b>              | <b>\$375,600</b>               | <b>\$167,100</b>        |
| <b>CAPITAL EXPENSES</b>            |                                |                    |                        |                               |                                |                         |
| 79-442-6730                        | Other Capital Outlay           | 87,075             | 87,075                 | 100,000                       | 100,000                        | -                       |
| <b>TOTAL CAPITAL EXPENSES</b>      |                                | <b>87,075</b>      | <b>87,075</b>          | <b>100,000</b>                | <b>100,000</b>                 | <b>-</b>                |
| <b>TOTAL OTHER EXPENDITURES</b>    |                                | <b>441,719</b>     | <b>\$462,025</b>       | <b>\$595,500</b>              | <b>\$790,100</b>               | <b>\$194,600</b>        |
| <b>DEPARTMENT TOTAL</b>            |                                | <b>\$569,707</b>   | <b>\$598,625</b>       | <b>\$732,450</b>              | <b>\$939,700</b>               | <b>\$207,250</b>        |



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## CITY OF WILLIS

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. As a governmental fund type, special revenue funds are accounted for and budgeted on a modified accrual basis. Special revenue funds appropriations are adopted on an annual basis as part of the operating budget.

#### MUNICIPAL COURT TECHNOLOGY FUND

The Municipal Court Technology Fund accounts for the portion of fines for traffic violations that are restricted by State Law to be used for Municipal Court technology.

#### MUNICIPAL COURT BUILDING SECURITY FUND

The Municipal Court Safety Fund accounts for the portion of fines for traffic violations that are restricted by State Law to be used for Municipal Court security.

#### HOTEL TAX FUND

The Hotel Tax Fund accounts for the hotel taxes collected from hotels and motels located in the City of Willis. Hotel taxes are restricted for the use for the promotion of tourism and economic development in the City.

#### GRANT FUND

The Grant Fund accounts for revenues and related expenditures for City projects that received federal or state grant approval.

#### TIRZ FUND

The TIRZ FUND accounts for revenue and expenditure activity related to City of Willis TIRZ#1. The Tax Increment Reinvestment Zone #1 was created for economic development purposes.

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**SPECIAL REVENUE FUND: GRANT FUND 18**

This fund is used to track miscellaneous grants as they arise.

| <b>ACCOUNT</b>                                 | <b>ACCOUNT NAME</b>               | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>(DECREASE)</b> |
|--|-----------------------------------|----------------------------|--------------------------------|--|---|---------------------------------|
| <b>REVENUE</b>                                 |                                   |                            |                                |  |   |                                 |
| 18-602-5776                                    | Grant Income - TDA                | 345,297                    | -                              | -                                      | -                                       | -                               |
| 18-601-5776                                    | Grant Income - GLO                | -                          | 3,400                          | -                                      | -                                       | -                               |
| 18-000-6999                                    | Transfer In - General Fund - APRA | -                          | 588,300                        | -                                      | 977,800                                 | 977,800                         |
| <b>TOTAL REVENUE</b>                           |                                   | <b>\$345,297</b>           | <b>\$591,700</b>               | <b>\$0</b>                             | <b>\$977,800</b>                        | <b>\$977,800</b>                |
| <b>TOTAL AVAILABLE FUNDS FOR APPROPRIATION</b> |                                   | <b>\$345,297</b>           | <b>\$724,829</b>               | <b>\$0</b>                             | <b>\$1,114,329</b>                      |                                 |
| <b>EXPENDITURES</b>                            |                                   |                            |                                |  |   |                                 |
| 18-602-6290                                    | Administration - TDA              | 7,000                      | -                              | -                                      | -                                       | -                               |
| 18-602-6512                                    | Engineering - TDA                 | 2,994                      | -                              | -                                      | -                                       | -                               |
| 18-602-6620                                    | Construction - TDA                | 111,650                    | -                              | -                                      | -                                       | -                               |
| 18-603-6290                                    | Administration - ARP              | 6,375                      | 35,000                         | -                                      | 43,600                                  | 43,600                          |
| 18-603-6512                                    | Engineering - ARP                 | 58,149                     | 516,000                        | -                                      | 32,300                                  | 32,300                          |
| 18-603-6620                                    | Construction - ARP                | 26,000                     | 37,300                         | -                                      | 901,900                                 | 901,900                         |
| <b>TOTAL EXPENDITURES</b>                      |                                   | <b>\$212,168</b>           | <b>\$588,300</b>               | <b>\$0</b>                             | <b>\$977,800</b>                        | <b>\$977,800</b>                |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**SPECIAL REVENUE FUND: COURT TECHNOLOGY**

The Court Technology Fund is used to account for revenues and expenditures associated with legislatively restricted fees collected by the Municipal Court.

| <b>ACCOUNT</b>       | <b>ACCOUNT NAME</b>  | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>(DECREASE)</b> |
|----------------------|----------------------|----------------------------|--------------------------------|--|---|---------------------------------|
| <b>REVENUE</b>       |                      |                            |                                |  |   |                                 |
| 19-000-5719          | Court Technology Fee | 2,125                      | 3,017                          | 1,200                                  | 3,000                                   | 1,800                           |
| <b>TOTAL REVENUE</b> |                      | <b>\$2,125</b>             | <b>\$3,017</b>                 | <b>\$1,200</b>                         | <b>\$3,000</b>                          | <b>\$1,800</b>                  |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**SPECIAL REVENUE FUND: COURT SECURITY**

| <b>ACCOUNT</b>       | <b>ACCOUNT NAME</b> | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>(DECREASE)</b> |
|----------------------|---------------------|----------------------------|--------------------------------|--|---|---------------------------------|
| <b>REVENUE</b>       |                     |                            |                                |  |   |                                 |
| 19-000-5720          | Court Security Fee  | 2,357                      | 3,330                          | 1,500                                  | 3,400                                   | 1,900                           |
| <b>TOTAL REVENUE</b> |                     | <b>\$2,357</b>             | <b>\$3,330</b>                 | <b>\$1,500</b>                         | <b>\$3,400</b>                          | <b>\$1,900</b>                  |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**SPECIAL REVENUE FUND: HOTEL/ MOTEL TAX FUND 22**

Use of Hotel Occupancy Tax (HOT) revenue is specified by Chapter 351 of the Texas Tax Code. HOT tax revenue may only be used to promote tourism and the local convention and hotel industry. The Hotel/Motel Tax funds tourism initiatives.

| ACCOUNT  | ACCOUNT NAME    | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|--|-----------------|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b>BEGINNING FUND BALANCE</b>                  |                 | <b>349,798</b>     | <b>366,941</b>         | <b>365,105</b>                | <b>384,641</b>                 |                         |
| <b>REVENUE</b>                                 |                 |                    |                        |                               |                                |                         |
| 22-000-5717                                    | Hotel Tax       | 16,964             | 17,500                 | 17,500                        | 18,000                         | 500                     |
| 22-000-5762                                    | Interest Income | 179                | 200                    | 200                           | 200                            | -                       |
| <b>TOTAL REVENUE</b>                           |                 | <b>17,143</b>      | <b>17,700</b>          | <b>17,700</b>                 | <b>18,200</b>                  | <b>500</b>              |
| <b>TOTAL AVAILABLE FUNDS FOR APPROPRIATION</b> |                 | <b>\$366,941</b>   | <b>\$384,641</b>       | <b>\$382,805</b>              | <b>\$402,841</b>               |                         |
| <b>ENDING FUND BALANCE</b>                     |                 | <b>\$366,941</b>   | <b>\$384,641</b>       | <b>\$382,805</b>              | <b>\$402,841</b>               |                         |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**SPECIAL REVENUE FUND: TIRZ #1 FUND 12**

| ACCOUNT  | ACCOUNT NAME                   | FY 22-23<br>ACTUAL | FY 23-24<br>PROJECTION | FY 23-24<br>ADOPTED<br>BUDGET | FY 24-25<br>PROPOSED<br>BUDGET | INCREASE/<br>(DECREASE) |
|--|--------------------------------|--------------------|------------------------|-------------------------------|--------------------------------|-------------------------|
| <b>BEGINNING FUND BALANCE</b>                  |                                | <b>705,919</b>     | <b>1,157,050</b>       | <b>1,151,006</b>              | <b>1,383,887</b>               |                         |
| <b>REVENUE</b>                                 |                                |                    |                        |                               |                                |                         |
| 12-000-5711                                    | Current Taxes - County Portion | 108,593            | 128,300                | 120,000                       | 175,000                        | 55,000                  |
| 12-000-5762                                    | Interest Income                | 35,427             | 82,000                 | 50,000                        | 75,000                         | 25,000                  |
| 12-000-6999                                    | Transfer In -City Portion      | 365,286            | 504,700                | 400,000                       | 700,000                        | 300,000                 |
| <b>TOTAL REVENUE</b>                           |                                | <b>509,306</b>     | <b>715,000</b>         | <b>570,000</b>                | <b>950,000</b>                 | <b>380,000</b>          |
| <b>TOTAL AVAILABLE FUNDS FOR APPROPRIATION</b> |                                | <b>\$1,215,225</b> | <b>\$1,872,050</b>     | <b>\$1,721,006</b>            | <b>\$2,333,887</b>             |                         |
| <b>EXPENDITURES</b>                            |                                |                    |                        |                               |                                |                         |
| 12-000-6811                                    | Bond Principal                 | 47,600             | 50,400                 | 50,400                        | 51,800                         | 1,400                   |
| 12-000-6812                                    | Bond Interest                  | 10,576             | 9,263                  | 9,263                         | 7,862                          | (1,401)                 |
| 12-000-6813                                    | Bond Paying Agent              | -                  | 500                    | 500                           | 500                            | -                       |
| 12-000-6511                                    | Legal                          | -                  | 1,000                  | -                             | 2,000                          | 2,000                   |
| 12-000-6512                                    | Engineering                    | -                  | 1,000                  | -                             | 2,000                          | 2,000                   |
| 12-000-6513                                    | Consultants                    | -                  | 25,000                 | -                             | 20,000                         | 20,000                  |
| 12-000-6515                                    | Auditing                       | -                  | 1,000                  | -                             | 5,000                          | 5,000                   |
| 12-000-6527                                    | Reimbursement to Developers    | -                  | 400,000                | -                             | 800,000                        | 800,000                 |
| <b>SUBTOTAL OPERATING EXPENSES</b>             |                                | <b>58,176</b>      | <b>488,163</b>         | <b>60,163</b>                 | <b>889,162</b>                 | <b>\$828,999</b>        |
| <b>TOTAL EXPENDITURES</b>                      |                                | <b>\$58,176</b>    | <b>\$488,163</b>       | <b>\$60,163</b>               | <b>\$889,162</b>               | <b>\$828,999</b>        |
| <b>ENDING FUND BALANCE</b>                     |                                | <b>\$1,157,050</b> | <b>\$1,383,887</b>     | <b>\$1,660,843</b>            | <b>\$1,444,725</b>             |                         |



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**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**DEBT SERVICE FUND: FUND 59**

The Debt Service Fund is the mechanism through which the City of Willis accumulates resources for the payment of interest and principal on its long-term debts.

The Debt Service Fund receives the majority of its revenues through current property tax assessments collected through the Interest and Sinking (I&S) tax rate. This portion of the tax rate is typically equal to the tax rate that, when applied to total assessed value, provides revenue equal to the debt service payment. The City has no legal debt limits.

In addition to current property tax revenues, the Debt Service Fund also receives delinquent tax payments and penalties and interest on those delinquent payments.

| <b>General Obligation Debt Service Payments by Fiscal Year</b> |                     |                    |                     |
|--|---------------------|--------------------|---------------------|
| <b>Date</b>  | <b>Principal</b>    | <b>Interest</b>    | <b>Total</b>        |
| 9/30/2025  | \$1,125,000         | \$458,492          | \$1,583,492         |
| 9/30/2026  | \$1,167,000         | \$433,518          | \$1,600,518         |
| 9/30/2027  | \$1,048,000         | \$408,759          | \$1,456,759         |
| 9/30/2028  | \$1,081,000         | \$386,549          | \$1,467,549         |
| 9/30/2029  | \$1,108,000         | \$361,876          | \$1,469,876         |
| 9/30/2030  | \$908,000           | \$336,486          | \$1,244,486         |
| 9/30/2031  | \$929,000           | \$316,713          | \$1,245,713         |
| 9/30/2032  | \$958,000           | \$296,370          | \$1,254,370         |
| 9/30/2033  | \$983,000           | \$269,466          | \$1,252,466         |
| 9/30/2034  | \$1,018,000         | \$241,764          | \$1,259,764         |
| 9/30/2035  | \$1,050,000         | \$212,964          | \$1,262,964         |
| 9/30/2036  | \$1,081,000         | \$183,124          | \$1,264,124         |
| 9/30/2037  | \$1,117,000         | \$152,266          | \$1,269,266         |
| 9/30/2038  | \$1,157,000         | \$120,188          | \$1,277,188         |
| 9/30/2039  | \$540,000           | \$86,813           | \$626,813           |
| 9/30/2040  | \$565,000           | \$66,563           | \$631,563           |
| 9/30/2041  | \$590,000           | \$45,375           | \$635,375           |
| 9/30/2042  | \$620,000           | \$23,250           | \$643,250           |
|  | <b>\$17,045,000</b> | <b>\$4,400,534</b> | <b>\$21,445,534</b> |

| <b>Wastewater and Sewer System Debt Service Payments by Fiscal Year</b> |                    |                  |                    |
|---|--------------------|------------------|--------------------|
| <b>Date</b>   | <b>Principal</b>   | <b>Interest</b>  | <b>Total</b>       |
| 9/30/2025   | \$90,000           | \$74,752         | \$164,752          |
| 9/30/2026   | \$95,000           | \$72,286         | \$167,286          |
| 9/30/2027   | \$95,000           | \$69,607         | \$164,607          |
| 9/30/2028   | \$100,000          | \$66,880         | \$166,880          |
| 9/30/2029   | \$105,000          | \$63,960         | \$168,960          |
| 9/30/2030   | \$105,000          | \$60,831         | \$165,831          |
| 9/30/2031   | \$110,000          | \$57,671         | \$167,671          |
| 9/30/2032   | \$115,000          | \$54,305         | \$169,305          |
| 9/30/2033   | \$115,000          | \$50,728         | \$165,728          |
| 9/30/2034   | \$120,000          | \$47,083         | \$167,083          |
| 9/30/2035   | \$125,000          | \$43,195         | \$168,195          |
| 9/30/2036   | \$130,000          | \$39,082         | \$169,082          |
| 9/30/2037   | \$135,000          | \$34,753         | \$169,753          |
| 9/30/2038   | \$140,000          | \$30,204         | \$170,204          |
| 9/30/2039   | \$140,000          | \$25,472         | \$165,472          |
| 9/30/2040   | \$145,000          | \$20,726         | \$165,726          |
| 9/30/2041   | \$150,000          | \$15,810         | \$165,810          |
| 9/30/2042   | \$155,000          | \$10,710         | \$165,710          |
| 9/30/2043   | \$160,000          | \$5,440          | \$165,440          |
|   | <b>\$2,330,000</b> | <b>\$843,490</b> | <b>\$3,173,490</b> |

**CITY OF WILLIS**  
**FY 2023-2024 PROPOSED BUDGET**  
**DEBT SERVICE FUND: FUND 59**

| <b>ACCOUNT</b>                                      | <b>ACCOUNT NAME</b>  | <b>FY 22-23<br/>ACTUAL</b> | <b>FY 23-24<br/>PROJECTION</b> | <b>FY 23-24<br/>ADOPTED<br/>BUDGET</b> | <b>FY 24-25<br/>PROPOSED<br/>BUDGET</b> | <b>INCREASE/<br/>(DECREASE)</b> |
|---|----------------------|----------------------------|--------------------------------|--|---|---------------------------------|
| <b>BEGINNING FUND BALANCE</b>                       |                      | <b>\$87,965</b>            | <b>\$250,038</b>               | <b>\$252,640</b>                       | <b>\$187,702</b>                        |                                 |
| <b>REVENUE</b>                                      |                      |                            |                                |  |   |                                 |
| <b>PROPERTY TAXES</b>                               |                      |                            |                                |  |   |                                 |
| 59-000-5712   | Current Tax - I/S    | 1,023,629                  | 570,000                        | 490,000                                | 638,400                                 | 148,400                         |
| 59-000-5714   | Delinquent Tax - I/S | 960                        | 5,000                          | 5,000                                  | 5,000                                   |                                 |
| 59-000-5715   | Penalty & Interest   | 7,636                      | 5,000                          | 5,000                                  | 5,000                                   | -                               |
| <b>TOTAL PROPERTY TAXES</b>                         |                      | <b>\$1,032,225</b>         | <b>\$580,000</b>               | <b>\$500,000</b>                       | <b>\$648,400</b>                        | <b>\$148,400</b>                |
| <b>FINANCING &amp; INTEREST INCOME</b>              |                      |                            |                                |  |   |                                 |
| 59-000-5762   | Interest Income      | 283                        | 150                            | 100                                    | 100                                     | -                               |
| <b>TOTAL FINANCING &amp; INTEREST INCOME</b>        |                      | <b>\$283</b>               | <b>\$150</b>                   | <b>\$100</b>                           | <b>\$100</b>                            | <b>\$0</b>                      |
| <b>TOTAL REVENUE</b>                                |                      | <b>\$1,032,508</b>         | <b>\$580,150</b>               | <b>\$500,100</b>                       | <b>\$648,500</b>                        | <b>\$148,400</b>                |
| <b>TOTAL FUNDS AVAILABLE FOR APPROPRIATION</b>      |                      | <b>\$1,120,473</b>         | <b>\$830,188</b>               | <b>\$752,740</b>                       | <b>\$836,202</b>                        |                                 |
| <b>EXPENDITURES</b>                                 |                      |                            |                                |  |   |                                 |
| <b>ISSUE COSTS &amp; COTINUING DISCLOSURE</b>       |                      |                            |                                |  |   |                                 |
| 59-000-6813   | Paying Agent         | 400                        | 500                            | 500                                    | 500                                     | -                               |
| <b>TOTAL ISSUE COSTS &amp; COTINUING DISCLOSURE</b> |                      | <b>\$400</b>               | <b>\$500</b>                   | <b>\$500</b>                           | <b>\$500</b>                            | <b>\$0</b>                      |
| <b>PRINCIPAL</b>                                    |                      |                            |                                |  |   |                                 |
| 59-000-6811   | Bond Principal       | 706,000                    | 492,000                        | 492,000                                | 500,000                                 | 8,000                           |
| <b>TOTAL PRINCIPAL</b>                              |                      | <b>\$706,000</b>           | <b>\$492,000</b>               | <b>\$492,000</b>                       | <b>\$500,000</b>                        | <b>\$8,000</b>                  |
| <b>INTEREST &amp; ISSUE COSTS</b>                   |                      |                            |                                |  |   |                                 |
| 59-000-6812   | Bond Interest        | 164,036                    | 149,986                        | 149,986                                | 140,196                                 | (9,790)                         |
| <b>TOTAL INTEREST &amp; ISSUE COSTS</b>             |                      | <b>\$164,036</b>           | <b>\$149,986</b>               | <b>\$149,986</b>                       | <b>\$140,196</b>                        | <b>(\$9,790)</b>                |
| <b>TOTAL EXPENDITURES</b>                           |                      | <b>\$870,436</b>           | <b>\$642,486</b>               | <b>\$642,486</b>                       | <b>\$640,696</b>                        | <b>(\$1,790)</b>                |
| <b>ENDING FUND BALANCE</b>                          |                      | <b>\$250,038</b>           | <b>\$187,702</b>               | <b>\$110,254</b>                       | <b>\$195,506</b>                        |                                 |

**CITY OF WILLIS BUDGET FY 2024-2025**  
**Debt Service**

| No.        | Category                            | Budget                       | Reference          |
|------------|-------------------------------------|------------------------------|--------------------|
| 595006800  | Debt Service - Tax                  |                              |                    |
| 590006811  | Bond Principal                      | \$500,000.00                 | EXHIBIT F          |
| 590006812  | Bond Interest                       | \$140,195.50                 |                    |
| 590006813  | Paying Agent                        | <u>\$500.00</u>              |                    |
|            | Total Debt Service Tax              | \$640,695.50                 |                    |
| 190006800  | Debt Service - General Fund         |                              |                    |
| 194016811  | Bond Principal                      | \$45,000.00                  | EXHIBIT A          |
| 194016812  | Bond Interest                       | \$2,306.24                   |                    |
| 194016813  | Paying Agent                        | <u>\$500.00</u>              |                    |
|            | Total Debt Serv General Fund        | \$47,806.24                  |                    |
| 794306800  | Debt Service Water                  |                              |                    |
| 794306811  | Bond Principal                      | \$261,850.00                 | EXHIBIT C, D and E |
| 794306812  | Bond Interest                       | \$208,689.66                 |                    |
| 794306813  | Paying Agent                        | <u>\$1,500.00</u>            |                    |
|            | Total Debt Service Water            | \$472,039.66                 |                    |
| 794406800  | Debt Service Sewer                  |                              |                    |
| 794406811  | Bond Principal                      | \$276,850.00                 | EXHIBIT B, D and E |
| 794406812  | Bond Interest                       | \$145,888.16                 |                    |
| 794406813  | Paying Agent                        | <u>\$1,500.00</u>            |                    |
|            | Total Debt Service Sewer Collection | \$424,238.16                 |                    |
| 2140006800 | Debt Service - CDC                  |                              |                    |
| 2140006811 | Bond Principal                      | \$79,500.00                  | EXHIBIT D and E    |
| 2140006812 | Bond Interest                       | \$28,302.00                  |                    |
| 2140006813 | Paying Agent                        | <u>\$1,000.00</u>            |                    |
|            | Total Debt Service CDC              | \$108,802.00                 |                    |
| 124006800  | Debt Service - TIRZ                 |                              |                    |
| 124006811  | Bond Principal                      | \$51,800.00                  | EXHIBIT D          |
| 124006812  | Bond Interest                       | \$7,861.84                   |                    |
| 124006813  | Paying Agent                        | <u>\$500.00</u>              |                    |
|            | Total Debt Service TIRZ             | <u>\$60,161.84</u>           |                    |
|            | <b>Total FY24-25 Debt Service</b>   | <b><u>\$1,753,743.40</u></b> |                    |

**CITY OF WILLIS, TEXAS**

**2024-2025 Budget**

**\$600,000 City of Willis Combination Tax and Revenue Certificates of Obligation, Series 2005**

**Dated: August 26, 2005**

| <b>FY Ending<br/>Sept. 30</b> | <b>Interest<br/>Rate (%)</b> | <b>Interest<br/>1-Feb</b> | <b>Interest<br/>1-Aug</b> | <b>Principal<br/>1-Aug</b> | <b>Total Annual<br/>Requirements</b> |
|-------------------------------|------------------------------|---------------------------|---------------------------|----------------------------|--------------------------------------|
| 2025                          | 5.125                        | 1,153.12                  | 1,153.12                  | 45,000.00                  | 47,306.24                            |
| Remaining Balance             |                              | 1,153.12                  | 1,153.12                  | 45,000.00                  | 47,306.24                            |

PAYING AGENT: Wells Fargo

EXHIBIT "A"

**WATER AND SEWER HIGHWAY 75 SOUTH-WILLIS EDC PROJECT**

**CITY OF WILLIS, TEXAS**

**2024-2025 Budget**

**\$1,355,000 City of Willis Combination Tax and Revenue Certificates of Obligation, Series 2010**

**Dated: June 2, 2010**

| <b>FY Ending<br/>Sept. 30</b> | <b>Interest<br/>Rate (%)</b> | <b>Interest<br/>1-Feb</b> | <b>Interest<br/>1-Aug</b> | <b>Principal<br/>1-Aug</b> | <b>Total Annual<br/>Requirements</b> |
|-------------------------------|------------------------------|---------------------------|---------------------------|----------------------------|--------------------------------------|
| 2025                          | 1                            | 5,975.00                  | 5,975.00                  | 105,000.00                 | 116,950.00                           |
| 2026                          | 1                            | 5,450.00                  | 5,450.00                  | 155,000.00                 | 165,900.00                           |
| 2027                          | 1                            | 4,675.00                  | 4,675.00                  | 185,000.00                 | 194,350.00                           |
| 2028                          | 1                            | 3,750.00                  | 3,750.00                  | 185,000.00                 | 192,500.00                           |
| 2029                          | 1                            | 2,825.00                  | 2,825.00                  | 185,000.00                 | 190,650.00                           |
| 2030                          | 1                            | 1,900.00                  | 1,900.00                  | 190,000.00                 | 193,800.00                           |
| 2031                          | 1                            | 950.00                    | 950.00                    | 190,000.00                 | 191,900.00                           |
| Remaining Balance             |                              | 25,525.00                 | 25,525.00                 | 1,195,000.00               | 1,246,050.00                         |

PAYING AGENT: Wells Fargo Bank, N.A., Austin, Texas

EXHIBIT "B"

**SEWER BYPASS TO CONROE, REROUTE FORCE MAIN, EXTEND WASTEWATER LINE,  
NEW LIFT STATION, AND REHAB OF LIFT STATION**

**CITY OF WILLIS, TEXAS**

**2024-2025 Budget**

**\$3,150,000 City of Willis Comb Tax and Rev Certificates of Obligation, TWDB Series 2012**

**Dated: May 1, 2012**

| <b>FY Ending<br/>Sept. 30</b> | <b>Interest<br/>Rate (%)</b> | <b>Interest<br/>1-Feb</b> | <b>Interest<br/>1-Aug</b> | <b>Principal<br/>1-Aug</b> | <b>Total Annual<br/>Requirements</b> |
|-------------------------------|------------------------------|---------------------------|---------------------------|----------------------------|--------------------------------------|
| 2025                          | 2.74                         | 37,375.75                 | 37,375.75                 | 90,000.00                  | 164,751.50                           |
| 2026                          | 2.82                         | 36,142.75                 | 36,142.75                 | 95,000.00                  | 167,285.50                           |
| 2027                          | 2.87                         | 34,803.25                 | 34,803.25                 | 95,000.00                  | 164,606.50                           |
| 2028                          | 2.92                         | 33,440.00                 | 33,440.00                 | 100,000.00                 | 166,880.00                           |
| 2029                          | 2.98                         | 31,980.00                 | 31,980.00                 | 105,000.00                 | 168,960.00                           |
| 2030                          | 3.01                         | 30,415.50                 | 30,415.50                 | 105,000.00                 | 165,831.00                           |
| 2031                          | 3.06                         | 28,835.25                 | 28,835.25                 | 110,000.00                 | 167,670.50                           |
| 2032                          | 3.11                         | 27,152.25                 | 27,152.25                 | 115,000.00                 | 169,304.50                           |
| 2033                          | 3.17                         | 25,364.00                 | 25,364.00                 | 115,000.00                 | 165,728.00                           |
| 2034                          | 3.24                         | 23,541.25                 | 23,541.25                 | 120,000.00                 | 167,082.50                           |
| 2035                          | 3.29                         | 21,597.25                 | 21,597.25                 | 125,000.00                 | 168,194.50                           |
| 2036                          | 3.33                         | 19,541.00                 | 19,541.00                 | 130,000.00                 | 169,082.00                           |
| 2037                          | 3.37                         | 17,376.50                 | 17,376.50                 | 135,000.00                 | 169,753.00                           |
| 2038                          | 3.38                         | 15,101.75                 | 15,101.75                 | 140,000.00                 | 170,203.50                           |
| 2039                          | 3.39                         | 12,735.75                 | 12,735.75                 | 140,000.00                 | 165,471.50                           |
| 2040                          | 3.39                         | 10,362.75                 | 10,362.75                 | 145,000.00                 | 165,725.50                           |
| 2041                          | 3.4                          | 7,905.00                  | 7,905.00                  | 150,000.00                 | 165,810.00                           |
| 2042                          | 3.4                          | 5,355.00                  | 5,355.00                  | 155,000.00                 | 165,710.00                           |
| 2043                          | 3.4                          | 2,720.00                  | 2,720.00                  | 160,000.00                 | 165,440.00                           |
| Remaining Balance             |                              | 421,745.00                | 421,745.00                | 2,330,000.00               | 3,173,490.00                         |

PAYING AGENT: BOKF, NA

EXHIBIT "C"

**CATAHOULA WELL PROJECT**

City of Willis, Texas  
**2024-2025 Budget**  
**\$2,500,000 Certificates of Obligation, Series 2014**  
**Dated: May 20, 2014**

| <b>FY Ending<br/>Sept. 30</b> | <b>Interest<br/>Rate (%)</b> | <b>Interest<br/>1-Feb</b> | <b>Interest<br/>1-Aug</b> | <b>Principal<br/>1-Aug</b> | <b>Total Annual<br/>Requirements</b> |
|-------------------------------|------------------------------|---------------------------|---------------------------|----------------------------|--------------------------------------|
| 2025                          | 2.78                         | \$ 14,039.00              | \$ 14,039.00              | \$ 185,000.00              | \$ 213,078.00                        |
| 2026                          | 2.78                         | \$ 11,467.50              | \$ 11,467.50              | \$ 195,000.00              | \$ 217,935.00                        |
| 2027                          | 2.78                         | \$ 8,757.00               | \$ 8,757.00               | \$ 200,000.00              | \$ 217,514.00                        |
| 2028                          | 2.78                         | \$ 5,977.00               | \$ 5,977.00               | \$ 210,000.00              | \$ 221,954.00                        |
| 2029                          | 2.78                         | \$ 3,058.00               | \$ 3,058.00               | \$ 220,000.00              | \$ 226,116.00                        |
| Remaining Balance             |                              | \$ 43,298.50              | \$ 43,298.50              | \$ 1,010,000.00            | \$ 1,096,597.00                      |

Paying Agent: TIB  
Exhibit "D"

1.1M WESTSIDE CONNECTOR  
1.2M WATER & SEWER FM 1097 EAST  
200K PARK ON ROGERS ROAD

**CITY OF WILLIS, TEXAS**  
**2024-2025 Budget**  
**\$9,500,000 City of Willis Combination Tax and Revenue Certificates of Obligation, Series 2017**  
**Dated: April, 2017**

| <b>FY Ending<br/>Sept. 30</b> | <b>Interest<br/>Rate (%)</b> | <b>Interest<br/>1-Feb</b> | <b>Interest<br/>1-Aug</b> | <b>Principal<br/>1-Aug</b> | <b>Total Annual<br/>Requirements</b> |
|-------------------------------|------------------------------|---------------------------|---------------------------|----------------------------|--------------------------------------|
| 2025                          | 2.25                         | \$ 137,981.25             | \$ 137,981.25             | \$ 290,000.00              | \$ 565,962.50                        |
| 2026                          | 2.5                          | \$ 134,718.75             | \$ 134,718.75             | \$ 300,000.00              | \$ 569,437.50                        |
| 2027                          | 2.5                          | \$ 130,968.75             | \$ 130,968.75             | \$ 315,000.00              | \$ 576,937.50                        |
| 2028                          | 3                            | \$ 127,031.25             | \$ 127,031.25             | \$ 330,000.00              | \$ 584,062.50                        |
| 2029                          | 3                            | \$ 122,081.25             | \$ 122,081.25             | \$ 340,000.00              | \$ 584,162.50                        |
| 2030                          | 3                            | \$ 116,981.25             | \$ 116,981.25             | \$ 355,000.00              | \$ 588,962.50                        |
| 2031                          | 4                            | \$ 111,656.25             | \$ 111,656.25             | \$ 370,000.00              | \$ 593,312.50                        |
| 2032                          | 4                            | \$ 106,106.25             | \$ 106,106.25             | \$ 390,000.00              | \$ 602,212.50                        |
| 2033                          | 4                            | \$ 98,306.25              | \$ 98,306.25              | \$ 405,000.00              | \$ 601,612.50                        |
| 2034                          | 4                            | \$ 90,206.25              | \$ 90,206.25              | \$ 425,000.00              | \$ 605,412.50                        |
| 2035                          | 4                            | \$ 81,706.25              | \$ 81,706.25              | \$ 445,000.00              | \$ 608,412.50                        |
| 2036                          | 4                            | \$ 72,806.25              | \$ 72,806.25              | \$ 465,000.00              | \$ 610,612.50                        |
| 2037                          | 4                            | \$ 63,506.25              | \$ 63,506.25              | \$ 490,000.00              | \$ 617,012.50                        |
| 2038                          | 4                            | \$ 53,706.25              | \$ 53,706.25              | \$ 515,000.00              | \$ 622,412.50                        |
| 2039                          | 3.75                         | \$ 43,406.25              | \$ 43,406.25              | \$ 540,000.00              | \$ 626,812.50                        |
| 2040                          | 3.75                         | \$ 33,281.25              | \$ 33,281.25              | \$ 565,000.00              | \$ 631,562.50                        |
| 2041                          | 3.75                         | \$ 22,687.50              | \$ 22,687.50              | \$ 590,000.00              | \$ 635,375.00                        |
| 2042                          | 3.75                         | \$ 11,625.00              | \$ 11,625.00              | \$ 620,000.00              | \$ 643,250.00                        |

Remaining Balance                      \$ 1,558,762.50    \$ 1,558,762.50    \$ 7,750,000.00    \$ 10,867,525.00

Paying Agent      BOKF, NA

EXHIBIT "E"

**CITY OF WILLIS, TEXAS**  
**2024-2025 Budget**  
**\$9,022,000 City of Willis General Obligation Refunding, Series 2021**  
**Dated: November, 2021**

| <b>FY Ending<br/>Sept. 30</b> | <b>Interest<br/>Rate (%)</b> | <b>Interest<br/>1-Feb</b> | <b>Interest<br/>1-Aug</b> | <b>Principal<br/>1-Aug</b> | <b>Total Annual<br/>Requirements</b> |
|-------------------------------|------------------------------|---------------------------|---------------------------|----------------------------|--------------------------------------|
| 2025                          | 1.99                         | \$ 70,097.75              | \$ 70,097.75              | \$ 500,000.00              | \$ 640,195.50                        |
| 2026                          | 1.99                         | \$ 65,122.75              | \$ 65,122.75              | \$ 517,000.00              | \$ 647,245.50                        |
| 2027                          | 1.99                         | \$ 59,978.60              | \$ 59,978.60              | \$ 348,000.00              | \$ 467,957.20                        |
| 2028                          | 1.99                         | \$ 56,516.00              | \$ 56,516.00              | \$ 356,000.00              | \$ 469,032.00                        |
| 2029                          | 1.99                         | \$ 52,973.80              | \$ 52,973.80              | \$ 363,000.00              | \$ 468,947.60                        |
| 2030                          | 1.99                         | \$ 49,361.95              | \$ 49,361.95              | \$ 363,000.00              | \$ 461,723.90                        |
| 2031                          | 1.99                         | \$ 45,750.10              | \$ 45,750.10              | \$ 369,000.00              | \$ 460,500.20                        |
| 2032                          | 1.99                         | \$ 42,078.55              | \$ 42,078.55              | \$ 568,000.00              | \$ 652,157.10                        |
| 2033                          | 1.99                         | \$ 36,426.95              | \$ 36,426.95              | \$ 578,000.00              | \$ 650,853.90                        |
| 2034                          | 1.99                         | \$ 30,675.85              | \$ 30,675.85              | \$ 593,000.00              | \$ 654,351.70                        |
| 2035                          | 1.99                         | \$ 24,775.50              | \$ 24,775.50              | \$ 605,000.00              | \$ 654,551.00                        |
| 2036                          | 1.99                         | \$ 18,755.75              | \$ 18,755.75              | \$ 616,000.00              | \$ 653,511.50                        |
| 2037                          | 1.99                         | \$ 12,626.55              | \$ 12,626.55              | \$ 627,000.00              | \$ 652,253.10                        |
| 2038                          | 1.99                         | \$ 6,387.90               | \$ 6,387.90               | \$ 642,000.00              | \$ 654,775.80                        |
| Remaining Balance             |                              | \$ 571,528.00             | \$ 571,528.00             | \$ 7,045,000.00            | \$ 8,188,056.00                      |

PAYING AGENT: Wilmington Trust

EXHIBIT "F"



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**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**CAPITAL IMPROVEMENT PLAN**

For FY 2024-2025, the capital improvement plan will be funded through operating expenditures, municipal lease purchases, rent revenue, deferred revenues, and fund balance.

| DEPARTMENT   | PROJECT SUMMARY   | BUDGET             |
|--|---|--------------------|
| <b><u>GENERAL FUND-19</u></b>                                    |   |                    |
| ADMINISTRATION   |   |                    |
| 19-401-6730 Other Capital Outlay                                 | RENOVATION/BUILD OUT FOR NEW CITY HALL PROJECT                  | \$1,000,000        |
|  | FURNITURE AND EQUIPMENT FOR NEW CITY HALL PROJECT               | \$380,000          |
|  | CONVERSION TO NEW FINANCIAL AND UTILITY BILLING SOFTWARE        | \$120,000          |
|  |   | \$1,500,000        |
|  |   |                    |
| COMMUNITY DEVELOPMENT  |   |                    |
| 19-411-6730 Other Capital Outlay                                 | COMPLETION OF ANIMAL SHELTER BUILDING (\$410K PROJ IN FY24)     | \$100,000          |
|  |   |                    |
| POLICE DEPARTMENT  |   |                    |
| 19-451-6730 Other Capital Outlay                                 | MOVE PD FROM CURRENT LOCATION TO CURRENT CITY HALL              | \$100,000          |
| 19-452-6730 Other Capital Outlay                                 | 2 POLICE VEHICLES - DURANGOS - LEASE TO PURCHASE - LEASE AMOUNT | \$30,000           |
|  | UPFITTING 2 PD DURANGOS - \$25K EACH                            | \$50,000           |
|  |   | \$80,000           |
|  |   | \$180,000          |
|  |   |                    |
| PUBLIC WORKS -STREETS/PARKS                                      |   |                    |
| 19-481-6218 Paving Material                                      | FY24-25 ROAD REPAIR PROJECTS BASED ON PRIORITY LIST             | \$250,000          |
| 19-481-6314 Street Maintenance                                   | FY24-25 ROAD REPAIR PROJECTS BASED ON PRIORITY LIST             | \$1,000,000        |
| 19-481-6730 Other Capital Outlay                                 | 2 TRUCKS AND 2 MOWERS   | \$100,000          |
|  |   | \$1,350,000        |
|  |   |                    |
| COURT  |   |                    |
| 19-491-6730 Other Capital Outlay                                 | OFFICE EQUIPMENT/FURNITURE                                      | \$1,000            |
|  |   |                    |
| <b>TOTAL CAPITAL PURCHASES- GENERAL FUND FY 2024-2025 BUDGET</b> |   | <b>\$3,131,000</b> |
|  | FUNDED THROUGH OPERATIONS                                       | <b>2,951,000</b>   |
|  | FUNDED THROUGH RENT PROCEEDS                                    | <b>150,000</b>     |
|  | FUNDED THROUGH LEASE PURCHASE                                   | <b>30,000</b>      |
|  | FUNDED THROUGH USE OF FUND BALANCE                              | -                  |
|  | <b>TOTAL FUNDING FOR CAPITAL IMPROVEMENTS</b>                   | <b>\$3,131,000</b> |

**CITY OF WILLIS**  
**FY 2024-2025 PROPOSED BUDGET**  
**CAPITAL IMPROVEMENT PLAN**

**ENTERPRISE FUND- 79**

|   |  |             |
|---|--|-------------|
| <b>UTILITY BILLING</b>                  |  |             |
| 79-421-6730 Other Capital Outlay        | EQUIPMENT/FURNITURE NEW CITY HALL PROJECT      | \$50,000    |
| <br>                                    |  |             |
| <b>WATER PRODUCTION</b>                 |  |             |
| 79-431-6512 Engineering                 | WP 1&3/WATER TOWER                             | \$99,500    |
| 79-431-6512 Engineering                 | VARIOUS WATER PLANT IMPROVEMENTS               | \$50,000    |
| Total Water Production Engineering      |  | \$149,500   |
| <br>                                    |  |             |
| 79-431-6730 Other Capital Outlay        | WP 1&3/WATER TOWER                             | \$5,400,500 |
| 79-431-6730 Other Capital Outlay        | VARIOUS WATER PLANT IMPROVEMENTS               | \$200,000   |
| Total Water Production Cap Outlay       |  | \$5,600,500 |
| <br>                                    |  |             |
| <b>WATER DISTRIBUTION</b>               |  |             |
| 79-432-6512 Engineering                 | PROJECT 13351 CANNAN ROAD WATER LOOP           | \$36,000    |
| 79-432-6512 Engineering                 | VARIOUS WATER LINE IMPROVEMENTS (LEAKS)        | \$50,000    |
| Total Water Distribution Engineering    |  | \$86,000    |
| <br>                                    |  |             |
| 79-432-6730 Other Capital Outlay        | PROJECT 13351 CANNAN ROAD WATER LOOP           | \$295,000   |
| 79-432-6730 Other Capital Outlay        | VARIOUS WATER LINE IMPROVEMENTS (METERS/LEAKS) | \$300,000   |
| Total Water Distribution Cap Outlay     |  | \$595,000   |
| <br>                                    |  |             |
| <b>WASTEWATER COLLECTION</b>            |  |             |
| 79-441-6512 Engineering                 | EAST STEWART CREEK LS PROJECT                  | \$9,300     |
| 79-441-6512 Engineering                 | LITTLE COUNTY LINE LS PROJECT                  | \$52,800    |
| 79-441-6512 Engineering                 | SEWER PLANT PROJECTS                           | \$4,400     |
| Total Wastewater Collection Engineering |  | \$66,500    |
| <br>                                    |  |             |
| 79-441-6730 Other Capital Outlay        | EAST STEWART CREEK LS PROJECT                  | \$85,900    |
| 79-441-6730 Other Capital Outlay        | LITTLE COUNTY LINE LS PROJECT                  | \$571,000   |
| 79-441-6730 Other Capital Outlay        | SEWER PLANT PROJECTS                           | \$50,000    |
| Total Wastewater Collection Cap Outlay  |  | \$706,900   |
| <br>                                    |  |             |
| <b>WASTEWATER TREATMENT</b>             |  |             |
| 79-442-6512 Engineering                 | WASTEWATER TREATMENT PROJECTS AND IMPROVEMENTS | \$15,000    |
| 79-442-6516 Interlocal Government       | ASSUMING NEW AGREEMENT WITH CONROE             | \$360,600   |
| 79-442-6730 Other Capital Outlay        | WASTEWATER TREATMENT PROJECTS AND IMPROVEMENTS | \$100,000   |
| Total Wastewater Treatment              |  | \$475,600   |

**TOTAL CAPITAL PURCHASES- ENTERPRISE FUND FY 2024-2025 BUDGET** **\$7,730,000**

|   |                  |                    |
|---|------------------|--------------------|
| FUNDED FROM DEFERRED REVENUE - TWH            | <b>3,553,600</b> |                    |
| FUNDED FROM DEFERRED REVENUE - MRSS           | <b>1,259,200</b> |                    |
| FUNDED FROM DEFERRED REVENUE - HS RV          | <b>95,200</b>    |                    |
| FUNDED FROM DEFERRED REVENUE - CANNAN         | <b>954,800</b>   |                    |
| FUNDED FROM FUND BALANCE                      | <b>1,867,200</b> |                    |
| <b>TOTAL FUNDING FOR CAPITAL IMPROVEMENTS</b> |                  | <b>\$7,730,000</b> |

**SPECIAL REVENUE - GRANT FUND- 18**

|  |  |                  |
|--|--|------------------|
| <b>ARPA</b>  |  |                  |
| 18-603-6290 Administration   | APRA FUNDS ALLOCATED FOR LIFT STATION IMPROVEMENTS | \$43,600         |
| 18-603-6512 Engineering  |  | \$32,300         |
| 18-603-6620 Construction   |  | \$901,900        |
| <br>   |  |                  |
| <b>TOTAL CAPITAL PURCHASES- SPECIAL REVENUE GRANT FUND FY 2024-2025 BUDGET</b> |  | <b>\$977,800</b> |
| FUNDED FROM DEFERRED ARPA REVENUE  |  | \$977,800        |



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**WILLIS COMMUNITY DEVELOPMENT CORPORATION  
FY 2024-2025 ADOPTED BUDGET**

The corporation is organized exclusively for the purposes of benefiting and accomplishing public purposes of, and to act on behalf of the city, and the specific purposes for which the corporation is organized, and may issue bonds on behalf of the city, and expend the proceeds of any sales and use tax levied for the benefit of the corporation, and pay costs of projects, as now or hereafter defined in the act and governed by Section 48, including, but not limited to: projects suitable for use for professional and amateur sports, athletic, entertainment, tourist, convention, public park purposes and events, related area transportation facilities/roads/streets/water and sewer, and projects to promote or develop new or expanded business enterprises.

| Account Name                             | FY22-23<br>Actual   | FY23-24<br>Projected | ADOPTED<br>FY 23 - 24<br>Budget | ADOPTED<br>FY 24 - 25<br>Budget | Increase/<br>(Decrease) |
|--|---------------------|----------------------|---------------------------------|---------------------------------|-------------------------|
| <b>Beginning Fund Balance</b>            | <b>\$ 2,148,112</b> | <b>\$ 2,952,350</b>  | <b>\$ 2,497,416</b>             | <b>\$ 3,653,256</b>             |                         |
| <b>REVENUE</b>                           |                     |                      |                                 |                                 |                         |
| 21-000-5721 Sales Tax Revenue            | 975,303             | 1,050,000            | 1,000,000                       | 1,150,000                       | 150,000                 |
| 21-000-5762 Interest Income              | 77,602              | 106,101              | 50,000                          | 80,000                          | 30,000                  |
| 21-000-5769 Miscellaneous Income         | 779                 | -                    | -                               | -                               | -                       |
| <b>TOTAL REVENUE</b>                     | <b>1,053,684</b>    | <b>1,156,101</b>     | <b>1,050,000</b>                | <b>1,230,000</b>                | <b>180,000</b>          |
| <b>TOTAL AVAILABLE FOR APPROPRIATION</b> | <b>\$ 3,201,796</b> | <b>\$ 4,108,451</b>  | <b>\$ 3,547,416</b>             | <b>\$ 4,883,256</b>             | <b>\$ 180,000</b>       |
| <b>EXPENDITURES</b>                      |                     |                      |                                 |                                 |                         |
| <b>Operations</b>                        |                     |                      |                                 |                                 |                         |
| 21-000-6211 Office                       | -                   | 1,000                | 2,000                           | 2,000                           | -                       |
| 21-000-6215 Postage                      | -                   | 100                  | 500                             | 500                             | -                       |
| 21-000-6412 Meeting/Conferences/Training | 3,442               | 10,000               | 20,000                          | 20,000                          | -                       |
| 21-000-6413 Insurance                    | 616                 | 1,000                | 1,000                           | 1,000                           | -                       |
| 21-000-6417 Legal Notices                | 256                 | 1,000                | 2,500                           | 2,500                           | -                       |
| 21-000-6430 Other Misc & Sundry          | -                   | 100                  | 500                             | 500                             | -                       |
| 21-000-6511 Legal                        | -                   | 1,000                | 2,500                           | 2,500                           | -                       |
| 21-000-6512 Engineering                  | 463                 | 10,000               | 25,000                          | 25,000                          | -                       |
| 21-000-6513 Consultants                  | 1,200               | 10,000               | 27,000                          | 27,000                          | -                       |
| 21-000-6516 Interlocal Government        | -                   | 7,500                | 7,500                           | 7,500                           | -                       |
| 21-000-6519 Demolition/Cleaning Up       | -                   | 25,000               | 35,000                          | 45,000                          | 10,000                  |
| 21-000-6521 Affordable Housing           | -                   | 100,000              | 100,000                         | 100,000                         | -                       |
| 21-000-6522 Promotional/Marketing        | 21,405              | 50,000               | 100,000                         | 100,000                         | -                       |
| 21-000-6526 Administrative Services      | -                   | -                    | -                               | 96,000                          | 96,000                  |
| 21-000-6705 Park Maintenance             | 2,414               | 5,000                | 5,000                           | 50,000                          | 45,000                  |
| 21-000-6719 Park Improvements            | 114,043             | 100,000              | 575,000                         | 250,000                         | (325,000)               |
| 21-000-6730 Other Capital Outlay         | -                   | 25,000               | 35,000                          | 335,000                         | -                       |
| 21-000-6811 Bond Principal               | 73,300              | 77,200               | 77,200                          | 79,500                          | 2,300                   |
| 21-000-6812 Bond Interest                | 32,174              | 30,295               | 30,295                          | 28,302                          | (1,993)                 |
| 21-000-6813 Paying Agent                 | 133                 | 1,000                | 1,000                           | 1,000                           | -                       |
| <b>TOTAL EXPENDITURES</b>                | <b>249,446</b>      | <b>455,195</b>       | <b>1,046,995</b>                | <b>1,173,302</b>                | <b>126,307</b>          |
| <b>REVENUE-EXPENDITURES</b>              | <b>804,238</b>      | <b>700,906</b>       | <b>3,005</b>                    | <b>56,698</b>                   | <b>53,693</b>           |
| <b>ENDING FUND BALANCE</b>               | <b>2,952,350</b>    | <b>3,653,256</b>     | <b>2,500,421</b>                | <b>3,709,954</b>                |                         |



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## FINANCIAL MANAGEMENT POLICIES

The City of Willis operates under the following Financial Policies that address both short-term and long-term goals:

The City of Willis considers its goals, objectives and financial policy statements to be important integral parts of the budgetary process. The purpose of these policies is to ensure that financial resources are available to meet the present and future needs of the citizens of Willis. Specifically, this policy framework mandates the pursuit of the following fiscal objectives:

**I. Revenues**

Design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

**II. Expenditures**

Identify priority services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

**III. Fund Balance/Working Capital/ Net Assets**

Maintain the fund balance, working capital and net assets of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position from emergencies.

**IV. Capital Expenditures and Improvements**

Annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources.

**V. Debt**

Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.

**VI. Investments**

Invest the City's operating cash to ensure its safety, provide for necessary liquidity and optimize yield.

**VII. Intergovernmental Relations**

Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal level.

**VIII. Grants**

Aggressively investigate, pursue and effectively administer federal, state and foundation grants-in-aid, which address the City's current priorities and policy objectives.

**IX. Economic Development**

Initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

**X. Fiscal Monitoring**

Prepare and present reports for the current and multi-year periods that analyze, evaluate and forecast the City's financial performance and economic condition.

**XI. Accounting, Auditing and Financial Reporting**

Comply with prevailing federal, state and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA).

**XII. Operating Budget**

Develop and maintain a balance budget that presents a clear understanding of the goals of the City Council.

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## I. REVENUES

The City shall use the following guidelines to design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services

**A. Balance and Diversification in Revenue Sources**

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in economic conditions that adversely impact that source.

**B. User Fees**

For services that benefit specific users, where possible the City shall establish and collect fees to recover the cost of those services. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. City staff shall review user fees on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure and to recommend adjustments where necessary to facilitate City Council's policy decision regarding the level of support to be provided.

**C. Property Tax Revenues/Tax Rate**

The City shall strive to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees and economic development. The City shall also strive to minimize tax rate increases.

**D. Enterprise Funds User Fees**

Enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements and provide adequate levels of working capital and debt coverage. The City shall seek to eliminate all forms of subsidization to enterprise funds from the General Fund and seek to reduce general fund support to enterprise funds.

**E. Administrative Services Charges**

The City shall prepare a cost allocation plan annually to determine the administrative services charges due to the General Fund from enterprise funds for overhead and staff support. Where appropriate, the enterprise funds shall pay the General Fund for direct services rendered.

**F. Revenue Estimates for Budgeting**

In order to maintain a stable level of service, the City shall use a conservative, objective and analytical approach when preparing revenue estimates for current and multi-year periods. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

**G. Revenue Collection and Administration**

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control administrative costs. The City shall pursue to the full extent allowed by state law all delinquent taxpayers and others overdue in payments to the City.

## II. EXPENDITURES

The City shall use the following guidelines to identify necessary services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

**A. Current Funding Basis**

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year savings.

**B. Avoidance of Operating Deficits**

The City shall take timely corrective action if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end.

**C. Maintenance of Capital Assets**

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs and to continue service levels.

**D. Purchasing**

The City shall make every effort to maximize any discounts offered by creditors/vendors individually or through aggregated cooperative purchasing with other governmental entities. Vendors with balances due the City will have payments due the vendor offset against the amount due the City. The City will follow state law as well as the Purchasing Policies adopted by the City Council concerning the amount of the purchase requiring formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall seek to obtain the most favorable terms and pricing possible. Every effort will be made to include women and minority-owned by business enterprises in the bidding process.

### III. FUND BALANCE / WORKING CAPITAL / NET ASSETS

Fund balance measures the net financial resources available to finance expenditures of future periods. The City Council recognizes that good fiscal management comprises the foundational support of the entire City. The City shall use the following guidelines to maintain the fund balance, working capital and net assets of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from emergencies.

**A. Definitions**

*Nonspendable Fund Balance* is the portion of fund balance that is inherently nonspendable such as assets that will never convert to cash, assets that will not convert to cash soon enough to affect the current period, and resources that must be maintained intact pursuant to legal or contractual requirements.

*Restricted Fund Balance* is the portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions.

*Committed Fund Balance* is the portion of fund balance that represents resources whose use is constrained by limitations that the City Council has imposed upon itself and that remain binding unless removed by the same action with which the limitations were imposed.

*Assigned Fund Balance* is the portion of fund balance that reflects the City Council's intended use of resources.

*Unassigned Fund Balance* is the portion of fund balance that is not categorized into one of the other categories of fund balance.

**B. General Policy**

Fund Balance should be used only for non-recurring expenditures, major capital purchases, or emergencies that cannot be accommodated through current year savings.

**C. Fund Balance Classification**

For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first and then unrestricted fund balance. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

**D. Committed Fund Balance**

Fund Balance of the City must be committed for a specific source by formal action of the City Council. Amendments or modifications to the committed fund balance must also be approved by formal action of the City Council. Committed fund balance does not lapse at year-end. The formal action required to commit fund balance shall be either by resolution or majority vote.

**E. General Fund Unassigned Fund Balance**

The City shall strive to maintain an undesignated General fund balance equal to 25% to 33% of budgeted expenditures for the General Operating Fund. Maintaining the General Fund Unassigned Fund Balance at this level provides sufficient working capital and a margin of safety to address local emergencies without borrowing. If the General Fund Unassigned Fund Balance drops below 25%, it shall be recovered at a rate of 1% minimally each year.

At the end of the current fiscal year, the City anticipates a positive budget variance in the General Fund. After determining the desired fund balance in the General fund, the remainder of the positive budget balance will be transferred to other funds and/or projects as directed by the City Council. The General Fund Unassigned Fund Balance shall be appropriated by the City Council either by resolution or majority vote.

**F. Other Operating Funds Unassigned Fund Balance; Enterprise Working Capital**

In other operating funds, the City shall strive to maintain a positive unassigned fund balance (working capital) position to provide sufficient reserves for emergencies and revenue shortfalls. In addition, the city will seek to maintain a working capital (current assets minus current liabilities) balance equal to 25% to 33% of budgeted expenditures for the Enterprise fund.

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| <b>IV. CAPITAL IMPROVEMENTS</b> |
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**A. Capital Expenditures and Improvements**

The City shall annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources.

**B. Capital Improvements Program**

The City shall annually review the Capital Improvements Program (CIP), potential new projects and the current status of the City's infrastructure, replacement and renovation needs, updating the program as appropriate. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every project, all operation, maintenance and replacement expenditures shall be fully at cost. The CIP shall also present the City's long-term borrowing plan, debt payment schedules and other debt

outstanding or planned, including general obligation bonds, revenue bonds, Certificates of obligation, lease/purchase agreements and certificates of participation.

**C. Replacement of Capital Assets on a Regular Schedule**

The Vehicle/Equipment Replacement Fund is the primary source of funds for all of the City's vehicle and equipment purchases, both replacements and additions. The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to this schedule. The City desires to fund all vehicle and equipment purchases through donations, auction proceeds, grant proceeds, and budget transfer from General fund.

**D. Capital Expenditure Financing**

The City recognizes that there are several methods of financing capital requirements: (1) budget the funds from current revenues; (2) take the funds from fund balance/retained earnings as allowed by the Fund Balance Policy; (3) utilize funds from grants and foundations; or (4) borrow money through debt. Debt financing includes general obligation bonds, revenue bonds, Certificates of obligation, lease/purchase agreements and certificates of participation. The City Council will determine the appropriate use of financing for capital expenditures on an as-needed basis and during the budget development process each year. Guidelines for assuming debt are set forth in the Debt Policy Statements.

## V. DEBT

When the use of debt financing is determined by the City Council to be appropriate, the City shall use the following guidelines for debt financing which will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.

### A. Use of Debt Financing

Debt financing, including general obligation bonds, revenue bonds, certificates of obligation, certificates of participation and lease/purchase agreements, shall only be used to purchase capital assets. Debt payments should be structured to provide that any capital assets that are funded by the debt have a longer life than the debt associated with those assets.

### B. Amortization of Debt

The City shall structure new debt issue payment schedules to utilize the City's declining debt payment schedules to keep tax increases for debt to a minimum. Capital projects that, by their character or size, are outside the normal core service projects will require careful evaluation of financial feasibility.

### C. Affordability Targets

The City shall use an objective analytical approach to determine whether it can afford to assume new debt beyond the amount it retires each year. This process shall compare generally accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditures as determined in the City's annual update of the Capital Improvements Program. The decision on whether or not to assume new debt shall be based on these costs and benefits and on the City's ability to "afford" new debt as determined by the aforementioned standards. The City shall use cities with similar bond ratings for debt ratio benchmarks.

### D. Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated bid.

### E. Rating Agencies Presentations

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.

### F. Continuing Disclosure

The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities.

### G. Debt Refunding

City staff and the City's financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt.

## VI. INVESTMENTS

As adopted by the City Council, it is the policy of the City of Willis that the administration and investment of funds be handled as its highest public trust. The City's available cash shall be invested according to the City's Investment Policy that is adopted by the City Council on an annual basis in accordance with the requirements of Chapter 2256 of the Texas Government Code. The primary objectives, in priority order, of the City's investment activities shall be preservation and safety of principal, liquidity and yield.

The earnings from investment will be used in a manner that best serves the public trust and interest of the City of Willis.

The investment policy applies to all financial assets of the City of Willis. These funds are accounted for in the City's comprehensive annual financial report and include the General, Special Revenue, Debt Service, Capital Projects, and Proprietary Funds. All cash of the various funds (excluding bond funds) are combined into the pooled cash fund for efficiency and maximum investment opportunity. Interest revenue derived from the pooled cash fund is allocated to the participating funds (annually) based on the relative cash balance of each fund. Bond funds are invested in separate investment pool accounts. Maintaining these funds in separate accounts simplifies the calculation necessary for the reporting of arbitrage earnings. All funds in the pooled cash fund are to be administered in accordance with this policy.

## VII. INTERGOVERNMENTAL RELATIONS

The City shall coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis and support appropriate favorable legislation at the state and federal levels.

### A. Interlocal Cooperation in Delivering Services

In order to promote the effective and efficient delivery of services, the City shall work with other local jurisdictions to share on an equitable basis the costs of services, to share facilities and to develop joint programs to improve service to its citizens.

### B. Legislative Program

The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that erodes municipal authority, attempts to remove local control over city issues, services or programs, or mandates additional City programs or services and does not provide the funding for implementation.

## VIII. GRANTS

The City shall seek, apply for, obtain and effectively administer federal, state and foundation grants-in-aid that address the City's current and future priorities and policy objectives.

### A. Grant Guidelines

The City shall seek, apply for and obtain those grants that are consistent with priority needs and objectives identified by Council.

### B. Direct and Indirect Costs

The City shall recover indirect costs to the maximum amount allowed by the funding source. The City may waive or reduce direct and indirect costs if doing so will significantly increase the effectiveness of the grant.

**C. Grant Review**

The City shall review all grant submittals for their cash or in-kind match requirements, their potential impact on the operating budget and the extent to which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified and approved prior to application. An annual report on the status of grant programs shall also be prepared.

**D. Grant Program Termination**

The City shall terminate grant-funded programs and associated positions as directed by the City Council when grant funds are no longer available unless alternate funding is identified.

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| <b>IX. ECONOMIC DEVELOPMENT</b> |
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The City shall initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

**A. Commitment to Expansion and Diversification**

The City shall encourage and participate in economic development efforts to expand Willis's economy and tax base, to increase local employment and to invest when there is a defined specific long-term return. These efforts shall focus not only on new areas but also on established sections of Willis where redevelopment can generate additional jobs and other economic benefits.

**B. Tax Abatements**

The City shall follow the Guidelines for Tax Abatement adopted by the City Council to encourage commercial and/or industrial growth and development throughout Willis. The City shall balance the long-term benefits of tax abatements with the short-term loss of tax revenues prior to the granting of the abatement. Factors considered in evaluating proposed abatements for development include the location of the project, its size, the number of temporary and permanent jobs created, the costs and benefits for the City and the impact on Willis's economy and other factors specified in the City's Guidelines for Tax Abatement as well as applicable state laws.

**C. Increase Non-Residential Share of Tax Base**

The City's economic development program shall seek to expand the non-residential share of the tax base to decrease the tax burden on residential property owners.

**D. Coordinate Efforts with Other Jurisdictions**

The City's economic development program shall encourage close cooperation with other local jurisdictions to promote the economic well being of the area.

**E. Use of Other Incentives**

The City shall use enterprise zones as allowed by law and shall seek new sources to encourage business expansion. The City shall also coordinate with state and federal agencies on offering any incentive programs they may provide for potential economic expansion.

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| <b>X. FISCAL MONITORING</b> |
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Reports shall be prepared and presented on a regular basis to analyze, evaluate and forecast the City's financial performance and economic condition for the current year and for multi-years.

**A. Financial Status and Performance Reports**

Quarterly reports shall be prepared comparing expenditures and revenues to current budget for fiscal year-to-date, and to prior year actual fiscal year-to-date. Balance sheets and budget highlight notes are also provided. Timely information including comparisons of expenditures to budgeted amounts shall be provided to all department heads and directors on a monthly basis.

**B. Five-Year Forecast of Revenues and Expenditures**

A five-year forecast of revenues and expenditures, including a discussion of major trends affecting the City's financial position, shall be prepared. The forecast shall examine critical issues facing the City, economic conditions and the outlook for the upcoming budget year.

**XI. ACCOUNTING, AUDITING AND FINANCIAL REPORTING**

The City shall comply with prevailing local, state and federal regulations. Its accounting practices and financial reporting shall conform to generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA). The City Council shall select an independent firm of certified public accountants to perform an annual audit of all operations. The City shall participate in the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting program.

**XIII. OPERATING BUDGET**

The City shall establish an operating budget that links revenues and expenditures to the goals of the City Council. The City shall strive to participate in the Government Finance Officers Association's Distinguished Budget Presentation Award program.



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## **Glossary**

**Accounts Payables** - A liability account reflecting amount of open accounts owing to private persons or organizations for goods and services received by a government (but not including amount due to other funds of the same government or to other governments).

**Accounts Receivable** - An asset account reflecting amounts owing to open accounts from private person or organizations for goods or services furnished by a government.

**Accrual Accounting** - Recognition of the financial effects of transactions, events and circumstances in the period(s) when they occur regardless of when the cash is received or paid.

**Ad Valorem** - Latin for "value of". Refers to the tax assessed against real (land and building) and personal (equipment and furniture) property.

**Amortization** - Payment of principal plus interest over a fixed period of time.

**Appropriation**-A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligation for designated purposes.

**Arbitrage** - The interest earnings derived from invested bond proceeds or debt service fund balances.

**Assessed Valuation** - A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Assets** - Resources owned by the City which have monetary value.

**Balance Sheet** - The basic financial statement, which discloses the assets, liability and equities of an entity at a specific date in conformity with Generally Accepted Accounting Principles (GAAP).

**Balanced Budget**-Annual financial plan in which expenses do not exceed revenues.

**Bond** - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s).

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for any given period and the proposed means of financing them.

**Budget Adjustment** - A request submitted for additional funding in departmental budgets for new or existing programs or services.

**Capital Outlays**- Expenditures which result in the acquisition of or addition to fixed assets which are individually priced at more than \$20,000.

**Certificate of Obligations (CO's)** - Similar to general obligation bonds except the certificates require no voter approval.

**Contractual Services** - The costs related to services performed for the City by individuals, business or utilities.

**Cost-** The amount of money or other consideration exchanged for property or services. Costs may be incurred even before the money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

**Current Asset-** Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivables which will be collected within one year.

**Current Liabilities** - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

**Debt Service/ Lease** - A cost category which typically reflects the repayment of short-term (less than 5 years) debt associated with the acquisition of capital equipment. Category also includes department contribution to the Capital Replacement Fund.

**Delinquent Taxes-** Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

**Department** - An organizational unit of the City which is responsible for overall management of a group of related major governmental functions, such as Public Works.

**Depreciation** - Change in the value of assets (equipment, buildings, etc. with a useful life greater than one year) due to use of the assets.

**Encumbrances** - Commitments related to unperformed contracts for goods and services used in budgeting. Encumbrances are not expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**Enterprise Fund** - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**ETJ** - An acronym meaning extra-territorial jurisdiction. This is an area outside of city limits that could become an incorporated area of the city.

**Exempt** - Personnel not eligible to receive overtime pay and who expected to put in whatever hours are necessary to complete their job assignments. Compensatory time-off, as partial compensation for overtime hours worked, may be allowed by the respective department head.

**Expanded Level of Service** - A request of additional funding for a service or program that will increase operational efficiency or significantly increase the quality or scope of a service.

**Expenditures** - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**Fiscal Year** - A 12-month period to which the annual operating budget applies and at the end of which government determines its financial position and the results of its operations. The City of Willis's fiscal year begins October 1<sup>st</sup> and ends the following September 30<sup>th</sup>.

**FTE** - Acronym for full time equivalent, a measurement of staffing. One FTE is a 40 hours per week position. A part-time position working 20 hours per week or a temporary full-time position working six months would be ½ FTE.

**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, such as city streets, and usually involving the elements of monopoly and regulation.

**Franchise Tax** - A tax levied by the City on the utility companies, such as electricity, telephone, cable television, and natural gas.

**Fund** - A fiscal and accounting entity with a self-balanced set of accounts recording cash and other financial resources, together with all related liabilities and residual equities of balances, and charges therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** - The difference between governmental fund assets and liabilities also referred to as fund equity.

**GASB** - Acronym for Governmental Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

**General Obligation Bonds** - Bonds for the payment of which the full faith and credit of the issuing government is pledged. In issuing its general obligation bonds, the City of Tomball pledges to levy whatever property tax is needed to repay the bonds for a particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

**Governmental Funds** - Those funds through which most governmental functions are typically financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

**Levy** - The City Council has the authority to impose or collect taxes, special assessments, or service charges.

**Liability** - Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date. This term does not include encumbrances.

**Long-Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Maintenance** - The upkeep of physical properties in condition for use of occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

**Maintenance Project** - A project that needs additional funding in order to maintain the upkeep of physical property.

**Modified Accrual Accounting** - Accounting system in which revenues are recognized and recorded in the accounts when they are measurable, available and collectible in the fiscal year.

**Non-Exempt-** Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

**Operating Budget** - The portion of the budget that pertains to daily operations which provides basic governmental services within a set period of time. The operating budget contains appropriations for such expenditures as personnel, commodities and contractual services.

**Operating Expenditure** - Expenditure on an existing item of property or equipment that is not a capital expenditure.

**Ordinance** -A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, usually require ordinances.

**Proprietary Fund** - Operation that operates like a private commercial operation, in which services are financed through user charges and expenditures include the full cost of operations.

**Property Tax-Ad Valorem** taxes levied on both real and personal property, according to the assessed valuation and the tax rate.

**Purchase Order (PO)** - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Revenues** - In governmental fund type net current assets for other than expenditures refunds and residual equity transfers.

**Revenue Estimate** - A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically a future fiscal year.

**ROW**-Acronym for right-of-way.

**Source of Revenue** - The classification of revenues according to their source or point of origin.

**Special Assessment** - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund** - A fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Supplies** - A cost category for minor items (individually priced at less than \$5,000) required by departments to conduct their operations.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessment. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**TCEQ** - Acronym for Texas Commission on Environmental Quality, a state agency responsible for enforcing federal and state environmental laws.

**TxDOT** - An acronym for Texas Department of Transportation.

**Working Capital** - The amount of current assets which exceeds current liabilities.