



CITY OF WILLIS

**Annual Adopted Budget
2024-2025**

**Presented to the Mayor
and City Council**

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



CITY OF WILLIS

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Due to the passage of S.B. No. 656, 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$453,400, which is a 19.15% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$173,148.

Upon calling for a vote for approval of an ordinance adopting the City of Willis 2024-25 Fiscal Year Budget, the members of the City Council voted as follows:

City Council	Aye	Nay	Abstain	Absent
Leonard Reed, Mayor			X	
Ashley Nixon, Council 1				X
Barney Stone, Council 2	X			
Thomas Belinoski, Council 3	X			
Thomas Luster, Council 4,	X			
William Brown, Council 5	X			

The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

Tax Year	2024	2023
Fiscal Year	2024-25	2023-24
Property Tax Rate	\$ 0.508700	\$ 0.511700
No New Revenue Tax Rate	\$ 0.508700	\$ 0.594700
Voter Approval Tax Rate	\$ 0.535600	\$ 0.511700
Operating Tax Rate (M&O)	\$ 0.408700	\$ 0.418300
Debt Tax Rate (I&S)	\$ 0.100000	\$ 0.093400

The total amount of outstanding municipal debt obligations (principal & interest) is as follows:

Type of Debt	Total Outstanding Debt	Current Year Debt
Property Tax Supported	\$ 8,188,056	\$ 640,196
Self-Supporting	\$ 16,430,968	\$ 1,108,048
Total Debt	\$ 24,619,024	\$ 1,748,244

Note: The total amount of outstanding debt obligations considered self-supporting is currently secured by user fees. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.



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

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.

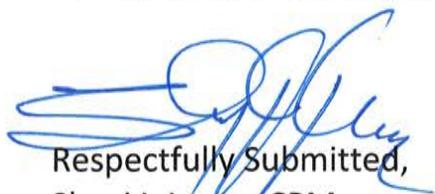
These recommendations will assist the City of Willis in meeting basic service needs, accounting for operational deficiencies and preparing to meet future growth.

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.

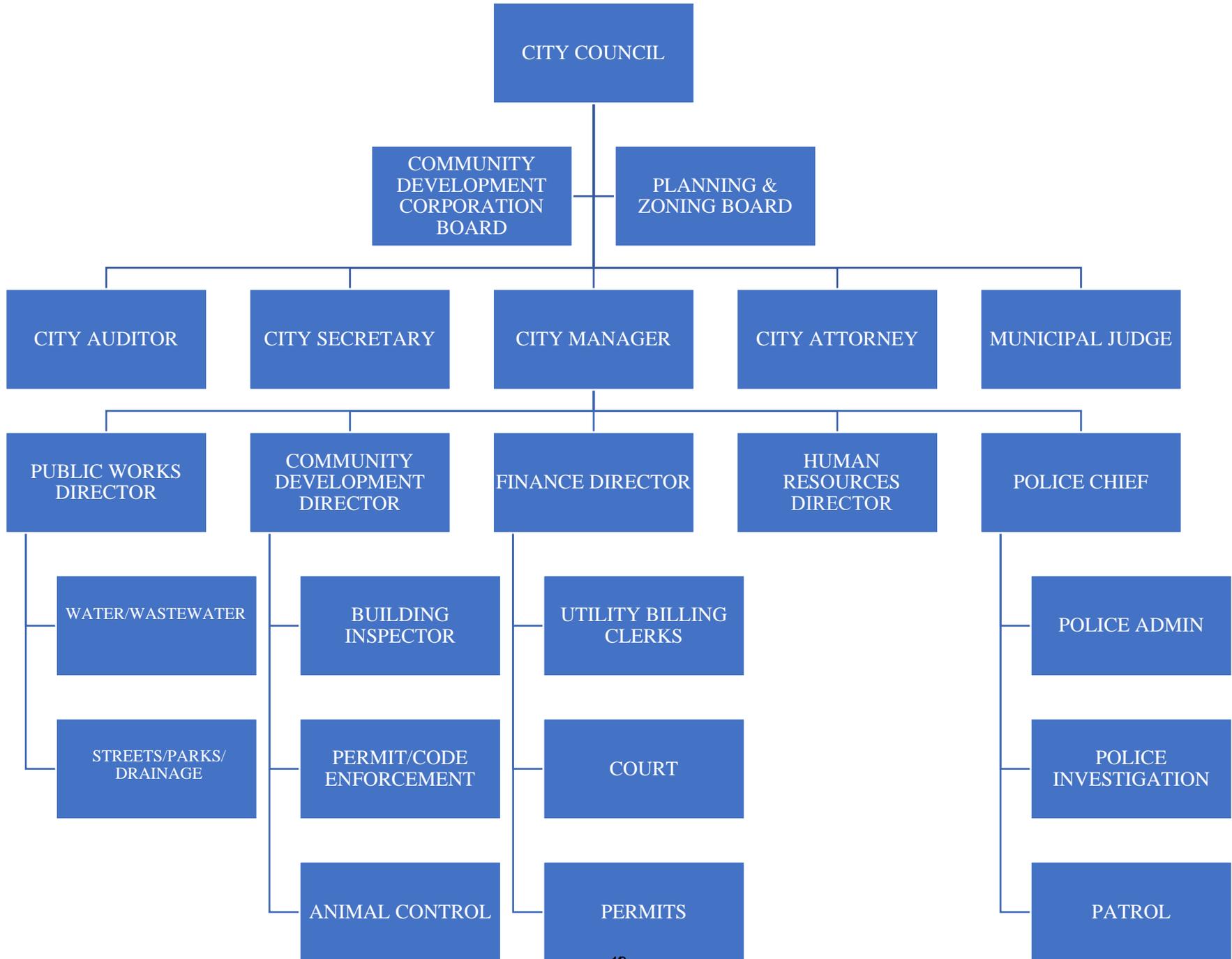
Willis is poised to benefit from the location of our city along Interstate 45, as it brings needed visibility and creates opportunities for business expansion for commercial and retail growth. This will lessen our dependability on ad valorem taxes as the primary means of supporting maintenance and operations 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**

DEPARTMENT / POSITION	FY 22-23	FY 23-24	FY 24-25
	ACTUAL	ADOPTED BUDGET	BUDGET
ADMINISTRATION			
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
TOTAL FTE	5	5.5	5.5
COMMUNITY DEVELOPMENT			
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
TOTAL FTE	5	6	6.5
MUNICIPAL COURT			
COURT CLERK	1	1	1
TOTAL FTE	1	1	1
POLICE DEPARTMENT			
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
TOTAL FTE	21	21	21
UTILITY BILLING			
UTILITY BILLING CLERK II	1	1	1
UTILITY BILLING CLERK I	1	1	1
ADMIN ASSISTANT - UTILITY BILLING	0	0	1
TOTAL FTE	2	2	3
PUBLIC WORKS			
ADMINISTRATION			
PUBLIC WORKS DIRECTOR	1	1	1
PUBLIC WORKS SUPERINTENDENT	1	1	1
STREETS - DRAINAGE - PARKS			
PUBLIC WORKS TECHNICIAN	6	6	6
WATER PRODUCTION / DISTRIBUTION			
FOREMAN	1	1	1
PUBLIC WORKS TECHNICIAN	5	5	5
WASTE WATER COLLECTION / TREATMENT			
CHIEF OPERATOR	1	1	1
PUBLIC WORKS TECHNICIAN	3	3	3
TOTAL FTE	18	18	18
CITY WIDE TOTAL FTE	52	53.5	55

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 30th 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.

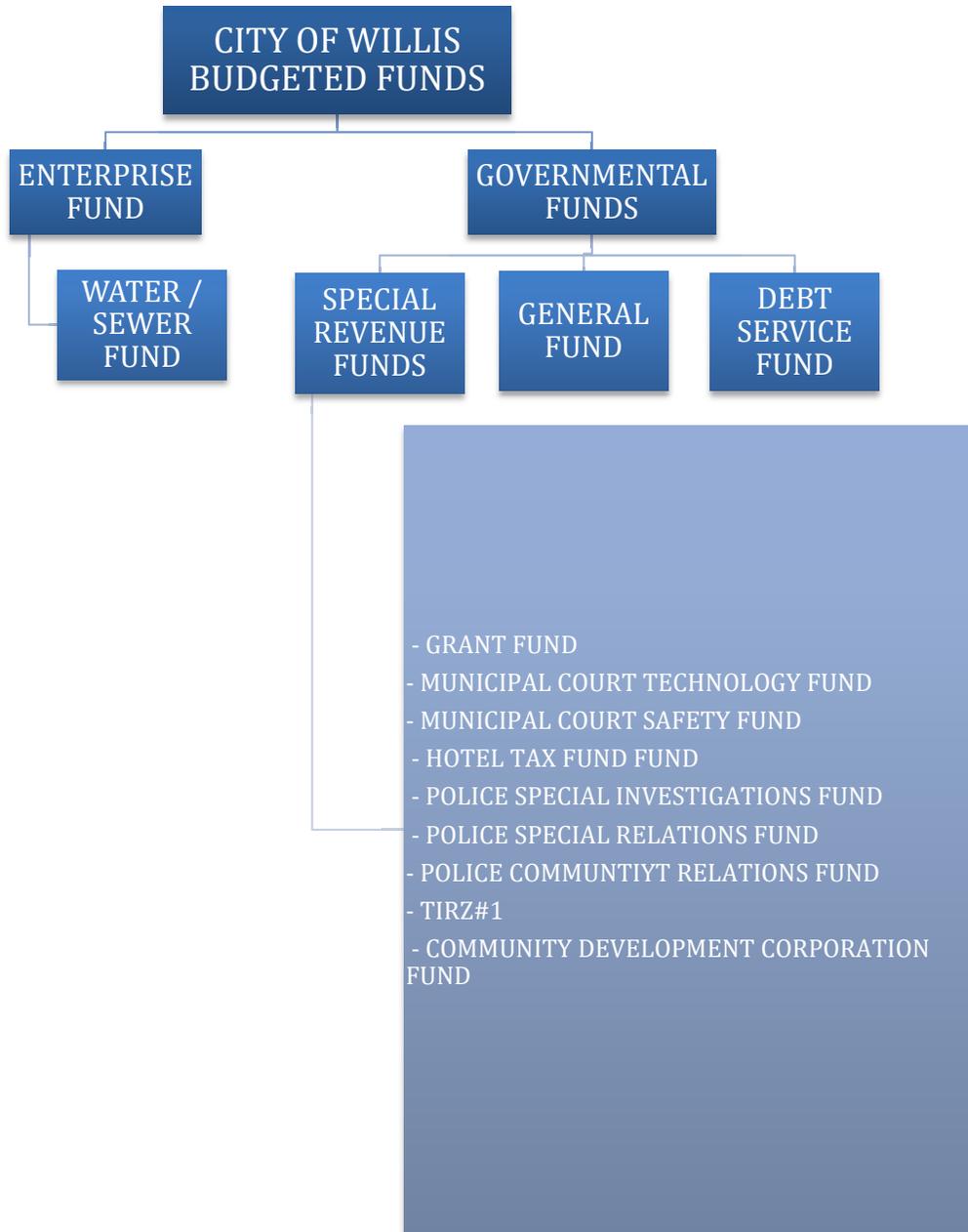


CITY OF WILLIS

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 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

Budgeted Fund Structure



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/Fund Relationship

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
Certified Values	\$805,653,446	\$688,042,875	\$688,042,875
Under Review at Current Value	\$27,136,145	\$24,776,731	\$24,776,731
Under Review at Previous Years Value	\$22,035,244	\$21,297,380	\$21,297,380
Reasonable Estimate of Under Reviews	\$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
Previous Year Original Cert. Value (ETR Line 5A)	\$49,325,128	\$49,325,128
Previous Year Adjusted Value (ETR Line 5b)	\$45,245,990	\$45,245,990
Previous Year Value Loss (ETR Line 5C)	\$-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
Previous Year Original Certified Value (Deduct from ETR Line 1)	\$50,632,430
Previous Year Original Certified Value (ETR Line 6A)	\$50,632,430
Previous Year Value in Dispute (ETR Line 6B)	\$3,532,430
Previous Year Value NOT in Dispute (ETR Line 6C)	\$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
REAL PROPERTY & MFT HOMES	(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
Total Land Value	243,853,368	6,718,135	250,571,503
Improvement HS Value	212,931,185	14,578,178	227,509,363
Improvement NHS Value	248,909,339	5,349,247	254,258,586
Total Improvement	461,840,524	19,927,425	481,767,949
Market Value	705,693,892	26,645,560	732,339,452
BUSINESS PERSONAL PROPERTY	(483)	(5)	(488)
Market Value	99,959,554	490,585	100,450,139
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (3,971)	(Total Count) (155)	(Total Count) (4,126)
TOTAL MARKET	805,653,446	27,136,145	832,789,591
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
APPRAISED VALUE	796,215,879	27,136,145	823,352,024
	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
NET APPRAISED VALUE	762,457,362	24,978,591	787,435,953
Total Exemption Amount	74,414,487	201,860	74,616,347
NET TAXABLE	688,042,875	24,776,731	712,819,606
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	688,042,875	24,776,731	712,819,606
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	688,042,875	24,776,731	712,819,606

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 ADOPTED BUDGET
CITY-WIDE SUMMARY

	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
REVENUE					
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
TOTAL REVENUES	\$14,707,957	\$16,804,665	\$13,276,900	\$22,772,600	\$9,495,700
EXPENDITURES					
CITY OPERATING FUNDS					
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
TOTAL CITY OPERATING FUNDS	\$10,054,750	\$13,875,591	\$12,360,943	\$22,898,742	\$10,537,799
TOTAL EXPENDITURES	\$10,054,750	\$13,875,591	\$12,360,943	\$22,898,742	\$10,537,799
REVENUE - EXPENDITURES	\$4,653,207	\$2,929,074	\$915,957	(\$126,142)	(\$1,042,099)

CITY OF WILLIS
FY 2024-2025 ADOPTED 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 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>GENERAL FUND</u>					
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
CHANGE IN FUND BALANCE	\$3,617,374	\$2,131,156	\$722,137	\$856,444	\$134,307
<u>DEBT SERVICE FUND</u>					
BEGINNING	87,965	250,038	252,640	187,702	(64,938)
ENDING FUND BALANCE	250,038	187,702	110,254	195,506	85,252
CHANGE IN FUND BALANCE	\$162,073	(\$62,336)	(\$142,386)	\$7,804	\$150,190
<u>ENTERPRISE FUND 79</u>					
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)
CHANGE IN FUND BALANCE	\$267,875	\$605,970	\$205,969	(\$1,075,828)	(\$1,281,797)
<u>TOTAL NON-MAJOR FUNDS</u>					
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)
CHANGE IN FUND BALANCE	\$468,274	\$244,537	\$527,537	\$79,038	(\$448,499)



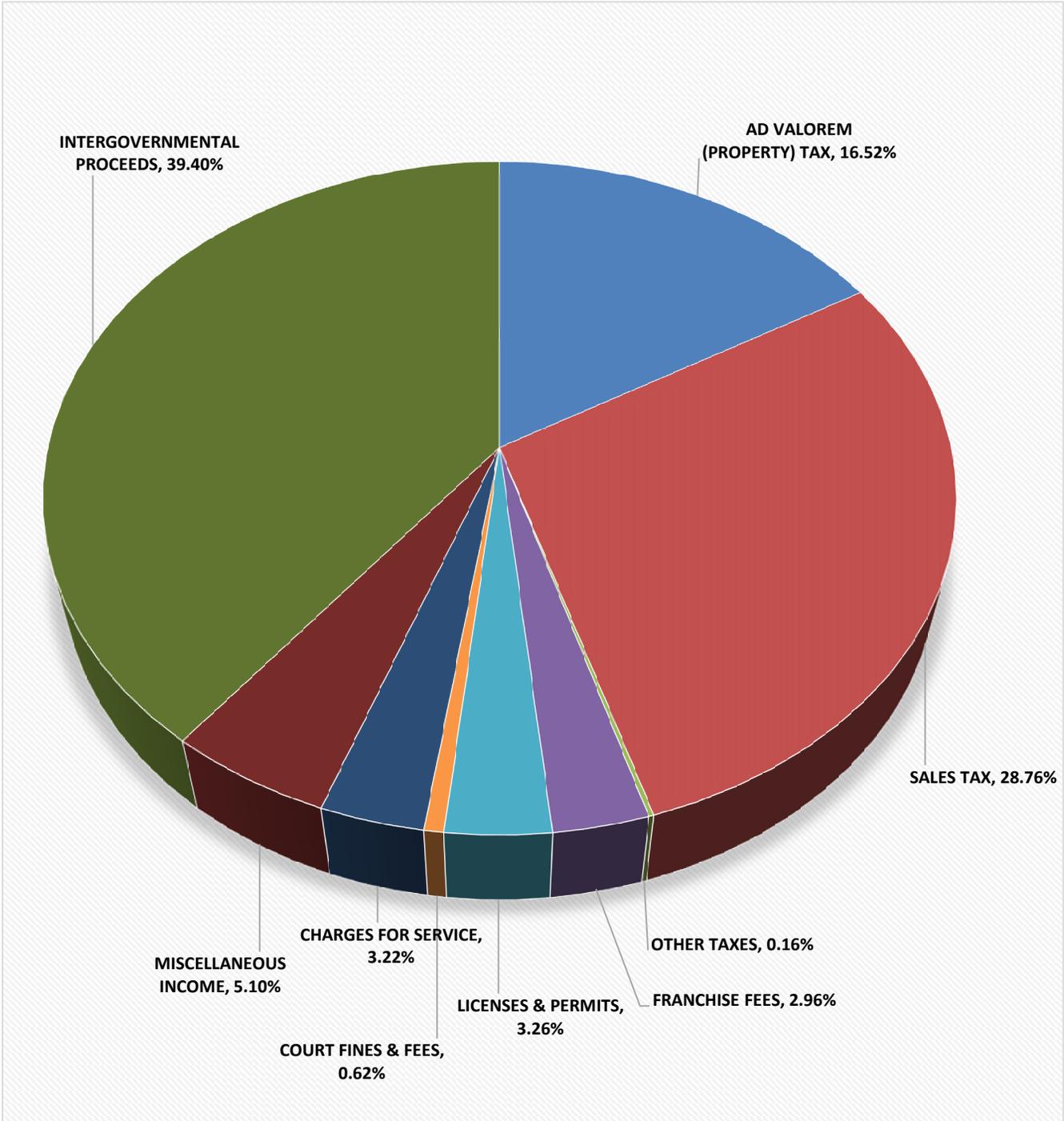
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CITY OF WILLIS
FY 2024-2025 ADOPTED BUDGET
GENERAL FUND SUMMARY

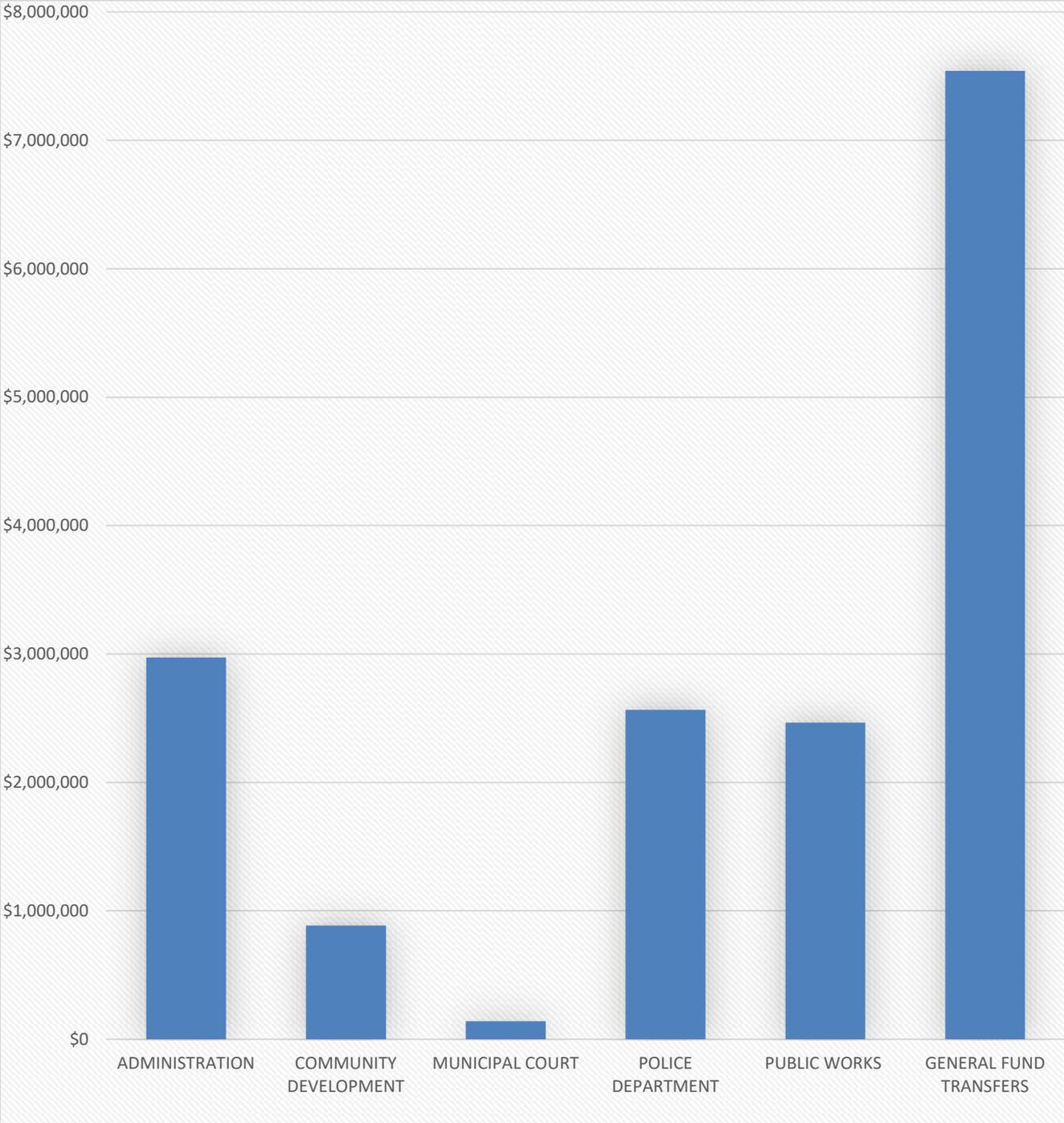
	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE	\$7,116,508	\$10,733,882	\$5,046,906	\$12,865,038	
REVENUES					
AD VALOREM (PROPERTY) TAX	2,195,653	2,522,800	2,267,500	2,872,500	605,000
SALES TAX	4,279,557	4,550,000	4,300,000	\$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
TOTAL REVENUES	\$8,845,037	\$11,579,768	\$8,227,900	\$17,386,000	\$9,158,100
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	\$15,961,545	\$22,313,650	\$13,274,806	\$30,251,038	
EXPENDITURES					
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
TOTAL EXPENDITURES	\$5,227,663	\$9,448,613	\$7,505,763	\$16,529,556	\$9,023,793
REVENUE - EXPENDITURES	\$3,617,374	\$2,131,156	\$722,137	\$856,444	\$134,307
ENDING FUND BALANCE	\$10,733,882	\$12,865,038	\$5,769,043	\$13,721,481	
25% AS REQUIRED BY FINANCIAL POLICY	\$1,306,916	\$2,362,153	\$1,876,441	\$4,132,389	
AVAILABLE FUNDS FOR APPROPRIATION	205.3%	136.2%	76.9%	83.0%	

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

CITY OF WILLIS
FY 2024-2025 ADOPTED BUDGET
GENERAL FUND REVENUES



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



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

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.

SUMMARY	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
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
TOTAL REVENUES	\$8,845,037	\$11,579,768	\$8,227,900	\$17,386,000	\$9,158,100

CITY OF WILLIS
FY 2024-2025 ADOPTED BUDGET
GENERAL FUND REVENUES

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
AD VALOREM (PROPERTY) TAXES						
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
TOTAL AD VALOREM TAXES		\$2,195,653	\$2,522,800	\$2,267,500	\$2,872,500	\$605,000
SALES TAX						
19-000-5721	Sales Tax Revenue	4,279,557	4,550,000	4,300,000	5,000,000	700,000
TOTAL SALES TAX		\$4,279,557	\$4,550,000	\$4,300,000	\$5,000,000	\$700,000
OTHER TAXES						
19-000-5731	License And Fees-ABC	25,190	26,500	26,500	27,800	1,300
TOTAL OTHER TAXES		\$25,190	\$26,500	\$26,500	\$27,800	\$1,300
FRANCHISE TAX/FEEES						
19-000-5722	Franchise Tax	437,996	515,000	515,000	515,000	-
TOTAL FRANCHISE TAX/FEEES		\$437,996	\$515,000	\$515,000	\$515,000	\$0
LICENSES & PERMITS						
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)
TOTAL LICENSES & PERMITS		\$496,470	\$533,000	\$345,000	\$566,500	\$221,500
COURT FINES & FEES						
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
TOTAL COURT FINES & FEES		\$80,716	\$107,031	\$46,200	\$107,100	\$60,900
CHARGES FOR SERVICE						
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	-
TOTAL CHARGES FOR SERVICE		\$533,105	\$540,200	\$500,200	\$560,200	\$60,000
MISCELLANEOUS INCOME						
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)
TOTAL MISCELLANEOUS INCOME		\$742,247	\$1,178,215	\$227,500	\$886,200	\$658,700
INTERGOVERNMENTAL INCOME						
19-000-5744	Federal Forfeitures Revenue	1,324	1,622	-	-	-
19-000-5745	Administrative Services Revenue	-	-	-	10,100	10,100
19-000-5804	Project Development	52,779	1,605,400	-	6,840,600	6,840,600
TOTAL INTERGOVERNMENTAL INCOME		\$54,102	\$1,607,022	\$0	\$6,850,700	\$6,850,700
TOTAL GENERAL FUND REVENUES		\$8,845,037	\$11,579,768	\$8,227,900	\$17,386,000	\$9,158,100

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

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.

EXPENDITURES	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>DEPARTMENT SUMMARY</u>					
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
TOTAL EXPENDITURES	\$5,227,663	\$9,448,613	\$7,505,763	\$16,529,556	\$9,023,793



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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 3rd 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 ADOPTED BUDGET
ADMINISTRATION: DEPARTMENT 401

PERSONNEL COUNTS	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET
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
TOTAL FTE	5.0	5.5	5.5

PERFORMANCE MEASURES	FY 22-23 ACTUAL	FY 23-24 PROJECTED	FY 24-25 TARGET
<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 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
ADMINISTRATION: DEPARTMENT 401

	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>EXPENDITURE SUMMARY</u>					
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
TOTAL EXPENDITURES	\$1,217,364	\$2,583,063	\$2,428,963	\$2,937,156	\$508,193

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS						
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)
TOTAL SALARY & BENEFITS		\$488,150	\$670,750	\$651,100	\$718,100	\$67,000
OTHER EXPENDITURES						
SUPPLIES						
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	-
TOTAL SUPPLIES		\$20,329	\$16,800	\$27,750	\$29,750	2,000
MAINTENANCE						
19-401-6313	Buildings/Structures	57,475	20,000	32,500	32,500	-
TOTAL MAINTENANCE		\$57,475	\$20,000	\$32,500	\$32,500	\$0
OPERATIONAL EXPENSES						
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	-
TOTAL OPERATIONAL EXPENSES		\$155,932	\$190,000	\$244,000	\$254,000	\$10,000
CONTRACT SERVICES						
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)
TOTAL CONTRACT SERVICES		\$162,813	\$125,400	\$123,500	\$345,000	\$221,500
CAPITAL						
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
TOTAL CAPITAL		\$286,002	\$1,510,000	\$1,300,000	\$1,510,000	\$210,000
DEBT SERVICE						
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	-
TOTAL DEBT SERVICE		46,663	50,113	50,113	47,806	(\$2,307)
TOTAL OTHER EXPENDITURES		\$729,213	\$1,912,313	\$1,777,863	\$2,219,056	\$441,193
TOTAL DEPARTMENT EXPENDITURES		\$1,217,364	\$2,583,063	\$2,428,963	\$2,937,156	\$508,193



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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 ADOPTED BUDGET
COMMUNITY DEVELOPMENT: DEPARTMENT 411

PERSONNEL COUNTS	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET
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
TOTAL FTE	5.0	6.0	6.5

PERFORMANCE MEASURES	FY 22-23 ACTUAL	FY 23-24 PROJECTED	FY 24-25 TARGET
# 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 ADOPTED BUDGET
GENERAL FUND REVENUES AND EXPENDITURES
COMMUNITY DEVELOPMENT: DEPARTMENT 411

	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>REVENUE SUMMARY</u>					
PERMITS	493,825	532,000	342,000	565,000	223,000
CODE ENFORCEMENT	2,645	1,000	3,000	1,500	(1,500)
TOTAL REVENUE	\$496,470	\$533,000	\$345,000	\$566,500	\$221,500
<u>EXPENDITURE SUMMARY</u>					
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)
TOTAL EXPENDITURES	\$551,096	\$1,026,200	\$1,004,300	\$886,000	(\$118,300)
DEPARTMENT NET	(\$54,626)	(\$493,200)	(\$659,300)	(\$319,500)	\$103,200

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>SALARY & BENEFITS</u>						
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	-	-	-	-
TOTAL SALARY & BENEFITS		\$352,274	\$404,700	\$375,300	\$510,000	\$134,700
<u>OTHER EXPENDITURES</u>						
<u>SUPPLIES</u>						
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
TOTAL SUPPLIES		11,073	16,500	\$17,000	\$18,000	\$1,000
<u>MAINTENANCE</u>						
19-411-6311	Vehicles	1,981	5,000	5,000	5,000	-
19-411-6313	Buildings/Structures	131	2,500	2,500	2,500	-
TOTAL MAINTENANCE		\$2,112	\$7,500	\$7,500	\$7,500	\$0
<u>OPERATIONAL EXPENSES</u>						
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	-
TOTAL OPERATIONAL EXPENSES		\$34,636	\$32,500	\$42,000	\$55,500	\$13,500
<u>CONTRACT SERVICES</u>						
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	-
TOTAL CONTRACT SERVICES		\$135,060	\$155,000	\$152,500	\$195,000	\$42,500
<u>CAPITAL</u>						
19-411-6730	Other Capital Outlay	15,941	410,000	410,000	100,000	(310,000)
TOTAL CAPITAL		15,941	410,000	410,000	100,000	(310,000)
TOTAL OTHER EXPENDITURES		198,822	\$621,500	\$629,000	\$376,000	(\$253,000)
TOTAL DEPARTMENT EXPENDITURES		\$551,096	\$1,026,200	\$1,004,300	\$886,000	(\$118,300)



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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 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT: DEPARTMENTS 451 & 452

PERSONNEL COUNTS	FY 22-23 ACTUAL	FY 23-224 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET
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
TOTAL FTE	21.0	21.0	21.0

PERFORMANCE MEASURES	FY 22-23 ACTUAL	FY 23-24 PROJECTED	FY 24-25 TARGET
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 ADOPTED BUDGET
 GENERAL FUND EXPENDITURES
 POLICE DEPARTMENT: DEPARTMENTS 451 & 452**

	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>EXPENDITURE SUMMARY</u>					
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	-
TOTAL EXPENDITURES	\$1,783,309	\$2,340,900	\$2,299,800	\$2,562,800	\$263,000

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ DECREASE
SALARY & BENEFITS						
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	-
TOTAL SALARY & BENEFITS		\$266,846	\$239,900	\$250,800	\$243,800	(\$7,000)
OTHER EXPENDITURES						
SUPPLIES						
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	-
TOTAL SUPPLIES		\$25,308	\$26,500	\$28,000	\$28,000	\$0
MAINTENANCE						
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	-
TOTAL MAINTENANCE		\$33,116	\$37,500	\$42,500	\$42,500	\$0
OPERATIONAL EXPENSES						
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	-
TOTAL OPERATIONAL EXPENSES		\$45,244	\$63,000	\$63,500	\$63,000	(\$500)
CONTRACT SERVICES						
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	-
TOTAL CONTRACT SERVICES		\$6,980	\$20,000	\$22,500	\$22,500	\$0
CAPITAL						
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
TOTAL CAPITAL		\$62,611	\$10,000	\$10,000	\$100,000	\$90,000
INSURANCE						
19-451-6413	Insurance	-	10,000	10,000	10,000	-
TOTAL INSURANCE		\$0	\$10,000	\$10,000	\$10,000	\$0
TOTAL OTHER EXPENDITURES		\$173,258	\$167,000	\$176,500	\$266,000	\$89,500
TOTAL		\$440,104	\$406,900	\$427,300	\$509,800	\$82,500

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ DECREASE
<u>SALARY & BENEFITS</u>						
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	-	-	-	-
TOTAL SALARY & BENEFITS		\$1,065,781	\$1,681,500	\$1,589,000	\$1,785,500	\$196,500
<u>OTHER EXPENDITURES</u>						
<u>SUPPLIES</u>						
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	-
TOTAL SUPPLIES		\$45,715	\$59,000	\$59,000	\$59,000	\$0
<u>MAINTENANCE</u>						
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	-
TOTAL MAINTENANCE		\$14,781	\$46,000	\$46,000	\$51,000	\$5,000
<u>OPERATIONAL EXPENSES</u>						
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)
TOTAL OPERATIONAL EXPENSES		\$48,394	\$47,500	\$48,500	\$47,500	(\$1,000)
<u>CAPITAL</u>						
19-452-6713	Office Equipment	1,100	-	-	-	-
19-452-6730	Other Capital Outlay	138,628	70,000	100,000	80,000	(20,000)
TOTAL CAPITAL		\$139,728	\$70,000	\$100,000	\$80,000	(\$20,000)
<u>INSURANCE</u>						
19-452-6413	Insurance	28,807	30,000	30,000	30,000	-
TOTAL INSURANCE		\$28,807	\$30,000	\$30,000	\$30,000	\$0
TOTAL OTHER EXPENDITURES		\$277,424	\$252,500	\$283,500	\$267,500	(\$16,000)
TOTAL		\$1,343,205	\$1,934,000	\$1,872,500	\$2,053,000	\$180,500



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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 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
PUBLIC WORKS: DEPARTMENTS 461 & 481

PERSONNEL COUNTS	FY 22-23 ACTUAL	FY 23-224 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET
Public Works Technician	6.0	6.0	6.0
TOTAL FTE	6.0	6.0	6.0

PERFORMANCE MEASURES	FY 22-23 ACTUAL	FY 23-24 PROJECTED	FY 24-25 TARGET
# 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 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
PUBLIC WORKS: DEPARTMENTS 461 & 481

	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>EXPENDITURES</u>					
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	-
TOTAL EXPENDITURES	\$1,190,236	\$1,255,950	\$1,246,300	\$2,463,450	\$1,217,150

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

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

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS						
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	-	-	-	-
TOTAL SALARY & BENEFITS		315,123	\$333,700	\$322,050	\$361,200	\$39,150
OTHER EXPENDITURES						
SUPPLIES						
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
SUBTOTAL SUPPLIES		40,554	49,250	49,750	274,250	\$224,500
MAINTENANCE						
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	-
SUBTOTAL MAINTENANCE		\$60,331	\$130,000	\$130,000	\$1,085,000	\$955,000
OPERATIONAL EXPENSES						
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	-
TOTAL OPERATIONAL EXPENSES		\$91,484	\$132,000	\$133,500	\$132,000	(\$1,500)
CONTRACT SERVICES						
19-481-6512	Engineering	38,392	25,000	25,000	25,000	-
19-481-6516	Interlocal Government	324	1,000	1,000	1,000	-
TOTAL CONTRACT SERVICES		\$38,716	\$26,000	\$26,000	\$26,000	\$0
CAPITAL EXPENSES						
19-481-6730	Other Capital Outlay	167,645	100,000	100,000	100,000	0
TOTAL CAPITAL EXPENSES		167,645	100,000	100,000	100,000	-
TOTAL OTHER EXPENDITURES		398,731	\$437,250	\$439,250	\$1,617,250	\$1,178,000
DEPARTMENT TOTAL		\$713,853	\$770,950	\$761,300	\$1,978,450	\$1,217,150



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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 ADOPTED BUDGET
MUNICIPAL COURT: DEPARTMENT 491

PERSONNEL COUNTS	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET
Court Administrator	1.0	1.0	1.0
TOTAL FTE	1.0	1.0	1.0

PERFORMANCE MEASURES	FY 22-23 ACTUAL	FY 23-24 PROJECTED	FY 24-25 TARGET
# 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 ADOPTED BUDGET
GERNERAL FUND REVENUES AND EXPENDITURES
MUNICIPAL COURT: DEPARTMENT 491

	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>REVENUE SUMMARY</u>					
FINES	75,014	102,436	43,500	102,500	59,000
FEES	10,185	10,942	5,400	11,000	5,600
TOTAL REVENUES	\$85,199	\$113,378	\$48,900	\$113,500	\$64,600
<u>EXPENDITURE SUMMARY</u>					
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	-
TOTAL EXPENDITURES	120,373	132,400	\$126,400	\$ 139,550	\$13,150
DEPARTMENT NET	(\$35,174)	(\$19,022)	(\$77,500)	(\$26,050)	\$51,450

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>SALARY & BENEFITS</u>						
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	-	-	-	-
TOTAL SALARY & BENEFITS		\$80,505	\$92,150	\$85,650	\$98,900	\$13,250
<u>OTHER EXPENDITURES</u>						
<u>SUPPLIES</u>						
19-491-6211	Office	2,977	1,000	1,000	1,000	-
19-491-6215	Postage	1,105	1,750	1,750	1,750	-
TOTAL SUPPLIES		\$4,082	\$2,750	\$2,750	\$2,750	\$0
<u>OPERATIONAL EXPENSES</u>						
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)
TOTAL OPERATIONAL EXPENSES		14,444	\$11,500	\$12,000	\$11,900	(\$100)
<u>CONTRACT SERVICES</u>						
19-491-6511	Legal	21,341	25,000	25,000	25,000	-
TOTAL CONTRACT SERVICES		\$21,341	\$25,000	\$25,000	\$25,000	\$0
<u>CAPITAL EXPENSES</u>						
19-491-6730	Other Capital Outlay	-	1,000	1,000	1,000	0
TOTAL CAPITAL EXPENSES		-	1,000	1,000	1,000	-
TOTAL OTHER EXPENDITURES		\$39,867	\$40,250	\$40,750	\$40,650	(\$100)
TOTAL DEPARTMENT EXPENDITURES		\$120,373	\$132,400	\$126,400	\$139,550	\$13,150



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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
TRANSFERS						
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
TOTAL TRANSFERS		\$365,286	\$2,110,100	\$400,000	\$7,540,600	\$7,140,600

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

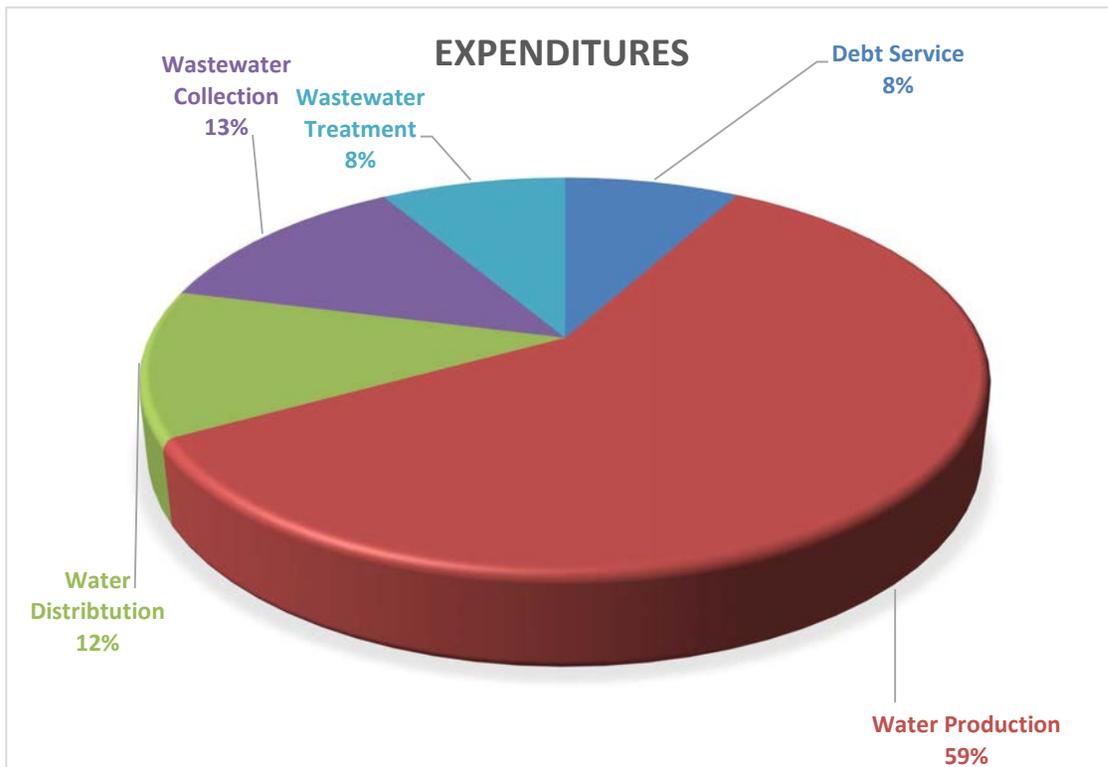
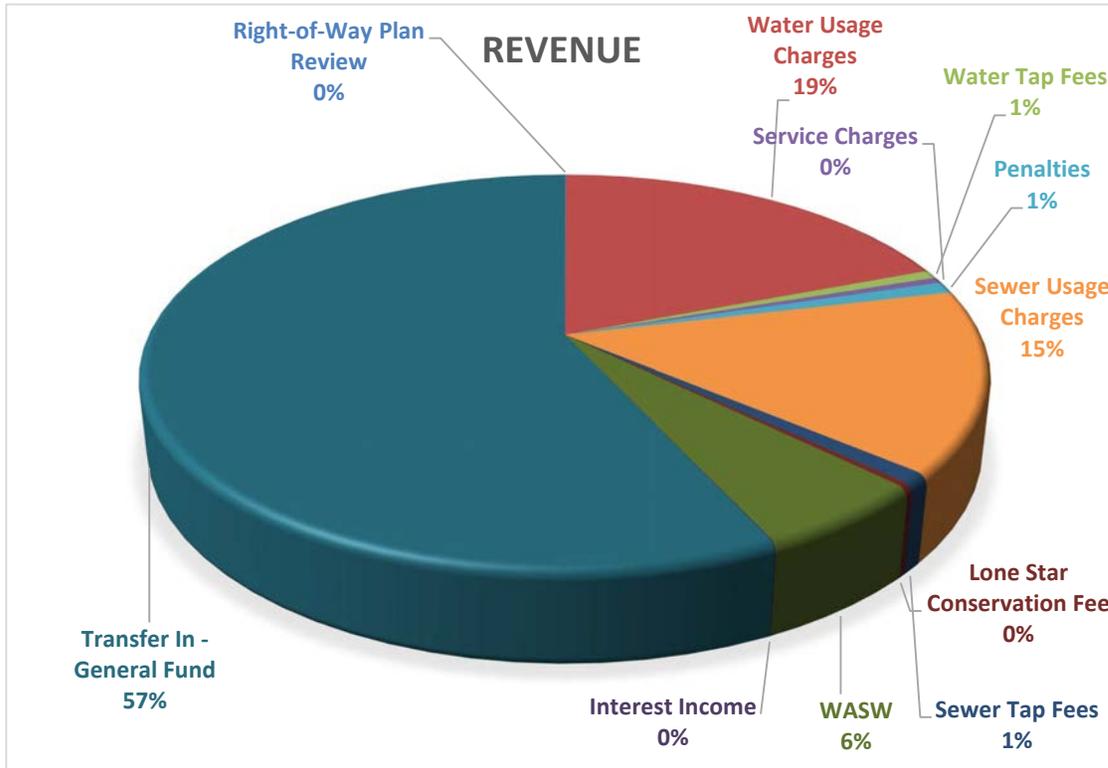
- Goal 1: Provide delivery of water and sewer utility services to all utility customers with a minimum of service interruptions due to system maintenance and repairs.
Objective 1: Provide timely and adequate maintenance, repair and replacement for the utility system infrastructure.
- Goal 2: Provide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

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

PERSONNEL COUNT	FY 22-23 ACTUAL	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET
<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
TOTAL FTE	14.0	14.0	15.0

PERFORMANCE MEASURES	FY 22-23 ACTUAL	FY 23-24 PROJECTED	FY 24-25 TARGET
<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 ADOPTED BUDGET
 ENTERPRISE FUND**



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

	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE	\$5,519,095	\$5,786,970	\$7,063,719	\$6,392,940	
REVENUE SUMMARY					
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	-
TOTAL REVENUES	\$4,319,468	\$5,424,100	\$4,358,500	\$10,326,300	\$5,967,800
TOTAL FUNDS AVAILABLE FOR APPROPRIATION					
	\$9,838,563	\$11,211,070	\$11,422,219	\$16,719,240	
EXPENDITURE SUMMARY					
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
TOTAL EXPENDITURES	4,051,594	4,818,130	\$4,152,531	\$ 11,402,128	\$7,249,597
ENDING FUND BALANCE	\$5,786,970	\$6,392,940	\$7,269,688	\$5,317,112	(\$1,952,576)

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
EXPENDITURES						
ISSUE COSTS & COTINUING DISCLOSURE						
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	-
TOTAL ISSUE COSTS & COTINUING DISCLOSURE		517	3,000	3,000	3,000	\$0
PRINCIPAL						
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
TOTAL PRINCIPAL		\$409,100	\$517,400	\$517,400	\$538,700	\$21,300
INTEREST						
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)
TOTAL INTEREST		\$374,725	\$365,031	\$365,031	\$354,578	(\$10,453)
TOTAL EXPENDITURES		\$784,342	\$885,431	\$885,431	\$896,278	\$10,847

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>SALARY & BENEFITS</u>						
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)
TOTAL SALARY & BENEFITS		111,689	\$191,300	\$157,400	\$209,100	\$51,700
<u>OTHER EXPENDITURES</u>						
<u>SUPPLIES</u>						
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	-
SUBTOTAL SUPPLIES		828	820	3,000	3,000	\$0
<u>OPERATIONAL EXPENSES</u>						
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)
TOTAL OPERATIONAL EXPENSES		\$1,737	\$1,850	\$2,000	\$1,100	(\$900)
<u>CONTRACT SERVICES</u>						
79-421-6511	Legal	100	100	1,000	1,000	-
79-421-6523	Utility Billing Software	42,329	42,000	55,000	55,000	-
TOTAL CONTRACT SERVICES		\$42,429	\$42,100	\$56,000	\$56,000	\$0
<u>CAPITAL EXPENSES</u>						
79-421-6730	Other Capital Outlay	5,000	-	-	50,000	50,000
TOTAL CAPITAL EXPENSES		5,000	-	-	50,000	50,000
TOTAL OTHER EXPENDITURES		49,994	\$44,770	\$61,000	\$110,100	\$49,100
DEPARTMENT TOTAL		\$161,683	\$236,070	\$218,400	\$319,200	\$100,800

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>SALARY & BENEFITS</u>						
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	-	-	-	-
TOTAL SALARY & BENEFITS		185,985	\$255,900	\$242,300	\$274,300	\$32,000
<u>OTHER EXPENDITURES</u>						
<u>SUPPLIES</u>						
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	-
SUBTOTAL SUPPLIES		109,628	109,150	111,500	111,500	\$0
<u>MAINTENANCE</u>						
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	-
SUBTOTAL MAINTENANCE		\$40,683	\$41,500	\$75,500	\$75,500	\$0
<u>OPERATIONAL EXPENSES</u>						
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	-
TOTAL OPERATIONAL EXPENSES		\$175,682	\$167,250	\$210,000	\$210,300	\$300
<u>CONTRACT SERVICES</u>						
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
TOTAL CONTRACT SERVICES		\$119,664	\$450,000	\$105,000	\$249,500	\$144,500
<u>CAPITAL EXPENSES</u>						
79-431-6730	Other Capital Outlay	456,569	150,000	100,000	5,600,500	5,500,500
TOTAL CAPITAL EXPENSES		456,569	150,000	100,000	5,600,500	5,500,500
TOTAL OTHER EXPENDITURES		902,227	\$917,900	\$602,000	\$6,247,300	\$5,645,300
DEPARTMENT TOTAL		\$1,088,212	\$1,173,800	\$844,300	\$6,521,600	\$5,677,300

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>SALARY & BENEFITS</u>						
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	-	-	-	-
TOTAL SALARY & BENEFITS		248,269	\$281,411	\$270,700	\$308,700	\$38,000
OTHER EXPENDITURES						
<u>SUPPLIES</u>						
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	-
SUBTOTAL SUPPLIES		10,604	10,000	19,250	19,250	\$0
<u>MAINTENANCE</u>						
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
SUBTOTAL MAINTENANCE		\$259,466	\$242,500	\$112,500	\$255,000	\$142,500
<u>OPERATIONAL EXPENSES</u>						
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	-
TOTAL OPERATIONAL EXPENSES		\$41,203	\$52,443	\$61,500	\$68,500	\$7,000
<u>CONTRACT SERVICES</u>						
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	-
TOTAL CONTRACT SERVICES		\$32,915	\$98,000	\$12,500	\$91,000	\$78,500
<u>CAPITAL EXPENSES</u>						
79-432-6730	Other Capital Outlay	216,250	385,000	100,000	595,000	495,000
TOTAL CAPITAL EXPENSES		216,250	385,000	100,000	595,000	495,000
TOTAL OTHER EXPENDITURES		560,438	\$787,943	\$305,750	\$1,028,750	\$723,000
DEPARTMENT TOTAL		\$808,707	\$1,069,354	\$576,450	\$1,337,450	\$761,000

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS						
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	-
TOTAL SALARY & BENEFITS		200,902	\$219,500	\$217,500	\$236,800	\$19,300
OTHER EXPENDITURES						
SUPPLIES						
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	-
SUBTOTAL SUPPLIES		20,450	18,100	28,500	29,000	\$500
MAINTENANCE						
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
SUBTOTAL MAINTENANCE		\$197,961	\$203,000	\$145,000	\$220,000	\$75,000
OPERATIONAL EXPENSES						
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	-
TOTAL OPERATIONAL EXPENSES		\$76,743	\$78,450	\$123,500	\$123,700	\$200
CONTRACT SERVICES						
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)
TOTAL CONTRACT SERVICES		\$40,961	\$161,500	\$31,000	\$71,500	\$40,500
CAPITAL EXPENSES						
79-441-6730	Other Capital Outlay	101,927	174,300	350,000	706,900	356,900
TOTAL CAPITAL EXPENSES		101,927	174,300	350,000	706,900	356,900
TOTAL OTHER EXPENDITURES		438,041	\$635,350	\$678,000	\$1,151,100	\$473,100
DEPARTMENT TOTAL		\$638,943	\$854,850	\$895,500	\$1,387,900	\$492,400

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS						
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	-	-	-	-
TOTAL SALARY & BENEFITS		127,987	\$136,600	\$136,950	\$149,600	\$12,650
OTHER EXPENDITURES						
SUPPLIES						
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	-
SUBTOTAL SUPPLIES		43,848	44,600	50,000	50,000	\$0
MAINTENANCE						
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	-
SUBTOTAL MAINTENANCE		\$31,137	\$41,500	\$36,000	\$53,500	\$17,500
OPERATIONAL EXPENSES						
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	-
TOTAL OPERATIONAL EXPENSES		\$181,276	\$183,850	\$201,000	\$211,000	\$10,000
CONTRACT SERVICES						
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)
TOTAL CONTRACT SERVICES		\$98,384	\$105,000	\$208,500	\$375,600	\$167,100
CAPITAL EXPENSES						
79-442-6730	Other Capital Outlay	87,075	87,075	100,000	100,000	-
TOTAL CAPITAL EXPENSES		87,075	87,075	100,000	100,000	-
TOTAL OTHER EXPENDITURES		441,719	\$462,025	\$595,500	\$790,100	\$194,600
DEPARTMENT TOTAL		\$569,707	\$598,625	\$732,450	\$939,700	\$207,250



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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 ADOPTED BUDGET
SPECIAL REVENUE FUND: GRANT FUND 18

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>REVENUE</u>						
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
TOTAL REVENUE		\$345,297	\$591,700	\$0	\$977,800	\$977,800
TOTAL AVAILABLE FUNDS FOR APPROPRIATION		\$345,297	\$724,829	\$0	\$1,114,329	
<u>EXPENDITURES</u>						
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
TOTAL EXPENDITURES		\$212,168	\$588,300	\$0	\$977,800	\$977,800

CITY OF WILLIS
FY 2024-2025 ADOPTED 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.

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

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

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

CITY OF WILLIS
FY 2024-2025 ADOPTED 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 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		349,798	366,941	365,105	384,641	
REVENUE						
22-000-5717	Hotel Tax	16,964	17,500	17,500	18,000	500
22-000-5762	Interest Income	179	200	200	200	-
TOTAL REVENUE		17,143	17,700	17,700	18,200	500
TOTAL AVAILABLE FUNDS FOR APPROPRIATION		\$366,941	\$384,641	\$382,805	\$402,841	
ENDING FUND BALANCE		\$366,941	\$384,641	\$382,805	\$402,841	

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		705,919	1,157,050	1,151,006	1,383,887	
REVENUE						
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
TOTAL REVENUE		509,306	715,000	570,000	950,000	380,000
TOTAL AVAILABLE FUNDS FOR APPROPRIATION		\$1,215,225	\$1,872,050	\$1,721,006	\$2,333,887	
EXPENDITURES						
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
SUBTOTAL OPERATING EXPENSES		58,176	488,163	60,163	889,162	\$828,999
TOTAL EXPENDITURES		\$58,176	\$488,163	\$60,163	\$889,162	\$828,999
ENDING FUND BALANCE		\$1,157,050	\$1,383,887	\$1,660,843	\$1,444,725	



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CITY OF WILLIS
FY 2024-2025 ADOPTED 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.

General Obligation Debt Service Payments by Fiscal Year			
Date	Principal	Interest	Total
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
	\$17,045,000	\$4,400,534	\$21,445,534

Wastewater and Sewer System Debt Service Payments by Fiscal Year			
Date	Principal	Interest	Total
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
	\$2,330,000	\$843,490	\$3,173,490

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

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 PROJECTION	FY 23-24 ADOPTED BUDGET	FY 24-25 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		\$87,965	\$250,038	\$252,640	\$187,702	
REVENUE						
PROPERTY TAXES						
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	-
TOTAL PROPERTY TAXES		\$1,032,225	\$580,000	\$500,000	\$648,400	\$148,400
FINANCING & INTEREST INCOME						
59-000-5762	Interest Income	283	150	100	100	-
TOTAL FINANCING & INTEREST INCOME		\$283	\$150	\$100	\$100	\$0
TOTAL REVENUE		\$1,032,508	\$580,150	\$500,100	\$648,500	\$148,400
TOTAL FUNDS AVAILABLE FOR APPROPRIATION		\$1,120,473	\$830,188	\$752,740	\$836,202	
EXPENDITURES						
ISSUE COSTS & COTINUING DISCLOSURE						
59-000-6813	Paying Agent	400	500	500	500	-
TOTAL ISSUE COSTS & COTINUING DISCLOSURE		\$400	\$500	\$500	\$500	\$0
PRINCIPAL						
59-000-6811	Bond Principal	706,000	492,000	492,000	500,000	8,000
TOTAL PRINCIPAL		\$706,000	\$492,000	\$492,000	\$500,000	\$8,000
INTEREST & ISSUE COSTS						
59-000-6812	Bond Interest	164,036	149,986	149,986	140,196	(9,790)
TOTAL INTEREST & ISSUE COSTS		\$164,036	\$149,986	\$149,986	\$140,196	(\$9,790)
TOTAL EXPENDITURES		\$870,436	\$642,486	\$642,486	\$640,696	(\$1,790)
ENDING FUND BALANCE		\$250,038	\$187,702	\$110,254	\$195,506	

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>	
	Total FY24-25 Debt Service	<u>\$1,753,743.40</u>	

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

FY Ending Sept. 30	Interest Rate (%)	Interest 1-Feb	Interest 1-Aug	Principal 1-Aug	Total Annual Requirements
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

FY Ending Sept. 30	Interest Rate (%)	Interest 1-Feb	Interest 1-Aug	Principal 1-Aug	Total Annual Requirements
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

FY Ending Sept. 30	Interest Rate (%)	Interest 1-Feb	Interest 1-Aug	Principal 1-Aug	Total Annual Requirements
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

FY Ending Sept. 30	Interest Rate (%)	Interest 1-Feb	Interest 1-Aug	Principal 1-Aug	Total Annual Requirements
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
\$9,022,000 City of Willis General Obligation Refunding, Series 2021
Dated: November, 2021

FY Ending Sept. 30	Interest Rate (%)	Interest 1-Feb	Interest 1-Aug	Principal 1-Aug	Total Annual Requirements
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 ADOPTED 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
<u>GENERAL FUND-19</u>		
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
TOTAL CAPITAL PURCHASES- GENERAL FUND FY 2024-2025 BUDGET		\$3,131,000
	FUNDED THROUGH OPERATIONS	2,951,000
	FUNDED THROUGH RENT PROCEEDS	150,000
	FUNDED THROUGH LEASE PURCHASE	30,000
	FUNDED THROUGH USE OF FUND BALANCE	-
	TOTAL FUNDING FOR CAPITAL IMPROVEMENTS	\$3,131,000

CITY OF WILLIS
FY 2024-2025 ADOPTED BUDGET
CAPITAL IMPROVEMENT PLAN

ENTERPRISE FUND- 79

UTILITY BILLING		
79-421-6730 Other Capital Outlay	EQUIPMENT/FURNITURE NEW CITY HALL PROJECT	\$50,000
WATER PRODUCTION		
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		<u>\$149,500</u>
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		<u>\$5,600,500</u>
WATER DISTRIBUTION		
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		<u>\$86,000</u>
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		<u>\$595,000</u>
WASTEWATER COLLECTION		
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		<u>\$66,500</u>
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		<u>\$706,900</u>
WASTEWATER TREATMENT		
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		<u>\$475,600</u>

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

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

SPECIAL REVENUE - GRANT FUND- 18

ARPA		
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
TOTAL CAPITAL PURCHASES- SPECIAL REVENUE GRANT FUND FY 2024-2025 BUDGET \$977,800		
	FUNDED FROM DEFERRED ARPA REVENUE	\$977,800



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ORDER AND RESOLUTION
SETTING THE 2024
AD VALOREM TAX RATES

ON SEPTEMBER 17, 2024, THE GOVERNING BODY FOR THE CITY OF WILLIS ADOPTED THE FOLLOWING TAX RATES FOR THE 2024 LEVY ON VALUES.

MAINTENANCE AND OPERATION RATE (GENERAL FUND)	<u>.4087/\$100</u>
INTEREST AND SINKING RATE (DEBT SERVICE FUND)	<u>.1000/\$100</u>
TOTAL OF ADOPTED TAX RATES	<u>.5087/\$100</u>

MEMBERS VOTING FOR:

- | | |
|-------------------------|----------------------------|
| 1. <u>Barney Stone</u> | 4. <u>Thomas Belinoski</u> |
| 2. <u>Tom Luster</u> | 5. _____ |
| 3. <u>William Brown</u> | 6. _____ |

MEMBERS VOTING AGAINST:

- | | |
|----------|----------|
| 1. _____ | 4. _____ |
| 2. _____ | 5. _____ |
| 3. _____ | 6. _____ |

MEMBERS PRESENT, BUT NOT VOTING:

- | | |
|------------------------|----------|
| 1. <u>Leonard Reed</u> | 2. _____ |
|------------------------|----------|

MEMBERS ABSENT:

- | | |
|------------------------|----------|
| 1. <u>Ashley Nixon</u> | 2. _____ |
|------------------------|----------|

A COPY OF THE RESOLUTION IS REQUIRED

RETURN THIS FORM TO TAMMY MCRAE, MONTGOMERY COUNTY
TAX ASSESSOR-COLLECTOR AT 400 N. SAN JACINTO ST, CONROE, TX 77301
EMAIL: tammy.mcrae@mctx.org.

RESOLUTION NO. R24-0917

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLIS, TEXAS, APPROVING AND ADOPTING THE ANNUAL BUDGET FOR THE CITY OF WILLIS, TEXAS FOR THE FISCAL BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH FISCAL YEAR AS REFLECTED IN SAID BUDGET; AND APPROPRIATING MONEY TO A SINKING FUND TO PAY PRINCIPAL AND INTEREST DUE ON THE CITY'S INDEBTEDNESS.

WHEREAS, an annual budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025 has been duly created by the City Manager of the City of Willis, Texas, in accordance with Title Four (4), Chapter 102, Sections 102.002 and 102.003 of the Local Government Code; and

WHEREAS, the City Manager for the City of Willis filed the proposed budget with the City Secretary on the 18th day of June 2024, and the proposed budget was made available for public inspection by the taxpayers in accordance with Title Four (4), Chapter 102, Section 102.005 of the Local Government Code; and

WHEREAS, a public hearing was held by the Willis City Council at its regular meeting place at the Willis City Hall, 200 N. Bell St., Willis, Texas, on September 17, 2024, in accordance with Title Four (4), Chapter 102, Section 102.006 of the Local Government Code at which time all citizens and parties of interest were given the opportunity to be heard regarding the proposed 2024-2025 fiscal year budget; and

WHEREAS, the City Council has considered the proposed budget and has made such changes therein as in the City Council's judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, the City Council now finds that the proposed budget for Fiscal Year 2024-2025 as set forth in Exhibit "A" should be approved and adopted.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILLIS, TEXAS, THAT:

Section 1. The facts and statements contained in the preamble are hereby found to be true and correct and are incorporated herein and made a part hereof for all purposes.

Section 2. The annual budget for the Fiscal Year 2024-2025 (attached hereto as Exhibit "A" and incorporated herein by reference the same as set forth verbatim), including adjustments, is hereby approved and adopted. The City Secretary is hereby directed to place on said budget an endorsement, which shall read as follows: The Adopted Budget of the City of Willis, Texas, for the Fiscal Year 2024-2025." Such budget as thus endorsed shall be kept on file in the office of the City Secretary as a public record.

Section 3. There is hereby appropriated the amount shown in said budget necessary to provide for a sinking fund for payment of the principal and interest and the retirement of the bonded debt of the City of Willis, Texas.

Section 4. The budget may be amended from time to time as provided by law for the purposes of authorizing emergency expenditures or for municipal purposes, provided however, no obligation shall be incurred, or any expenditure made except in conformity with the budget.

Section 5. The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this resolution shall take effect immediately from and after its passage, as the law in such case provides.

DULY PASSED, APPROVED AND ADOPTED on this the 17th day of September 2024.



Leonard Reed, Mayor
City of Willis, Texas

ATTEST:



Marissa Quintanilla, City Secretary
City of Willis, Texas



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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 Actual	FY23-24 Projected	ADOPTED FY 23 - 24 Budget	ADOPTED FY 24 - 25 Budget	Increase/ (Decrease)
Beginning Fund Balance	\$ 2,148,112	\$ 2,952,350	\$ 2,497,416	\$ 3,721,756	
REVENUE					
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	-	-	-	-
TOTAL REVENUE	1,053,684	1,156,101	1,050,000	1,230,000	180,000
TOTAL AVAILABLE FOR APPROPRIATION	\$ 3,201,796	\$ 4,108,451	\$ 3,547,416	\$ 4,951,756	\$ 180,000
EXPENDITURES					
Operations					
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	200,000	100,000
21-000-6522 Promotional/Marketing	21,405	100,000	100,000	123,000	23,000
21-000-6526 Administrative Services	-	-	-	10,100	10,100
21-000-6705 Park Maintenance	2,414	5,000	5,000	5,000	-
21-000-6719 Park Improvements	114,043	100,000	575,000	250,000	(325,000)
21-000-6730 Other Capital Outlay	-	6,500	35,000	35,000	-
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	-
TOTAL EXPENDITURES	249,446	386,695	1,046,995	865,402	(181,593)
REVENUE-EXPENDITURES	804,238	769,406	3,005	364,598	361,593
ENDING FUND BALANCE	2,952,350	3,721,756	2,500,421	4,086,354	



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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.

IV. CAPITAL IMPROVEMENTS

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.

IX. ECONOMIC DEVELOPMENT

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.

X. FISCAL MONITORING

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 1st and ends the following September 30th.

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.