



CITY OF WILLIS, TX FISCAL

YEAR 2025 - 2026

ADOPTED BUDGET



OFFICE OF THE CITY MANAGER

September 16, 2025

Honorable Mayor Brown 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, 2025 and ending September 30, 2026.

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 tariff and geopolitical concerns, although some of our economic indicators are showing signs of slow but steady growth. Several considerations, goals, and priorities were identified with the development of this budget.

Those priorities addressed in the FY 2025-2026 Budget are:

- 1) Continue to maintain 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) Continuation of significant water and sewer projects.
- 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 2025-2026 budget for the City of Willis. The budget totals \$23,482,834 of which \$10,925,380 is for the General Fund, \$11,223,686 for the Enterprise Fund, \$647,746 for the General Debt Service Fund, and \$686,022 for the TIRZ and Special Revenue Funds.

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 2025-2026 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.

The current fiscal year, FY24-25, saw continuation of significant commercial and residential development with Willis. Moran Ranch and The Woodland Hills are prime examples of continuing major residential projects. Newly opened or soon to be opened commercial sites in Willis during the current fiscal year include names such as Ross, Five Below, Burlington, Smalls Sliders, Chipotle, Chili's, and others.

For fiscal year FY25-26, Willis can expect continued build out in Moran Ranch, The Woodland Hills, and others. In addition, apartment buildings will begin to become available as increased residential options. On the commercial side, Market at Willis Phase 2 will begin to take shape with more major retail and dining options, along with numerous other commercial sites in various stages of planning and permitting.

Quality of Life

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

The current fiscal year, FY24-25, had various projects related to streets, water, wastewater, facilities, and equipment. Street projects include Hines, Church, Cargil, Powell, First, and Second. The APRA Lift Stations Project saw significant progress and should be completed near the end of FY24-25 to the beginning of FY25-26. Other water and sewer projects include Cannan Road Water Line Loop, East Stewart Creek LS, Little County Line LS, and others. For facilities, Willis purchased the Wells Fargo property on 1097 during December 2024. This property will become the future City Hall and potentially Willis Community Center. Also, the new Animal Control/Public Works building is expected to be completed by the end of FY24-25. Equipment purchased, to be purchased during the fiscal year, includes four PD patrol vehicles of which two were fully funded via grant proceeds and a new Sewer Jet machine for Public Works.

The goal for FY25-26 is to continue the momentum in the Capital Improvement Program. The street improvement program will see additional streets updated. Willis's new one-million-gallon elevated storage tower will begin to become a reality. Other water and sewer projects will also occur. The remodel of the new City Hall property location will commence and hopefully conclude. When City Hall moves to the new location, the Police Department will move to the current City Hall location. Equipment needs will continue to be analyzed so that the city has the proper equipment needed to best serve the citizens and customers of Willis. Some examples of proposed equipment for FY25-26 are a tractor with a boom extension, roller for Streets, ¾ ton and F-150 trucks for Public Works, and a heavy-duty dump trailer.

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 2025-2026 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:

- The City received the Certified Appraisal Rolls, and the No New Revenue and Voter Approval rates from Montgomery County for Tax Year 2025. This projection will be updated and a recommendation to adopt a tax rate will occur before the end of September 2025.
- Review job compensation plan to ensure a market-based approach for employee recruitment and retention.
- Complete new City Hall property location remodel.
- Identify and update streets per the street improvement program.
- Continue Construction of new one-million-gallon elevated storage tower, and other water sewer projects.
- Plan to submit the Fiscal Year 2025-2026 Annual Program of Services publication to GFOA to determine its eligibility for the Distinguished Budget Presentation Award. Note that for Fiscal Year 2024-2025, the city did receive this award.

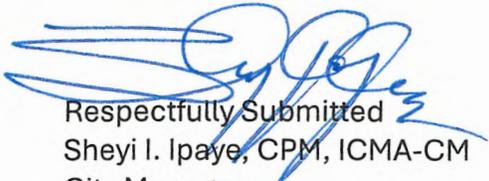
These recommendations will assist the City of Willis in meeting basic service needs, accounting for operational deficiencies and preparing to meet future growth.

Summary

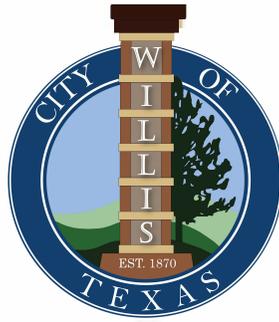
As a result of efficient planning methods, the outcome of our budget process will satisfy our mission statement, which states: "In our on-going commitment to the citizens and businesses in the City of Willis, we endeavor each day to be fiscally responsible, knowing that we are held accountable for our 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 a community driven spirit that will guide the success of Willis into the Future. The Fiscal Year 2025-2026 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 very 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 Willis, Texas.



Respectfully Submitted
Sheyi I. Ipaye, CPM, ICMA-CM
City Manager



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CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
CITY-WIDE SUMMARY

	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
REVENUE					
Sales Tax	\$4,628,376	\$5,200,000	\$5,000,000	\$5,720,000	720,000
Ad Valorem (Property) Tax	\$3,237,647	\$3,726,700	\$3,695,900	\$4,136,500	440,600
Other Taxes	\$60,521	\$45,800	\$45,800	\$47,800	2,000
Franchise Fees	507,953	515,000	515,000	525,000	10,000
Licenses & Permits	1,051,488	1,070,500	566,500	1,044,000	477,500
Court Fines & Fees	\$152,065	\$124,650	\$113,500	\$124,650	11,150
Charges for Service	\$5,349,787	\$5,419,000	\$5,019,200	\$5,690,400	671,200
Miscellaneous Income	2,260,277	5,177,500	966,000	5,902,150	4,936,150
Intergovernmental Proceeds	132,597	24,210	6,850,700	375,600	(6,475,100)
TOTAL REVENUES	\$17,380,712	\$21,303,360	\$22,772,600	\$23,566,100	\$793,500
EXPENDITURES					
CITY OPERATING FUNDS					
General Fund	5,692,703	9,979,102	8,988,956	11,034,580	2,045,624
Debt Service Fund	642,386	640,596	640,696	647,746	7,050
Enterprise Fund - Water/Sewer	3,821,071	7,895,920	11,402,128	11,247,086	(155,042)
Special Revenue Funds	69,555	2,464,537	1,866,962	686,022	(1,180,940)
TOTAL CITY OPERATING FUNDS	\$10,225,716	\$20,980,155	\$22,898,742	\$23,615,434	\$716,692
TOTAL EXPENDITURES	\$10,225,716	\$20,980,155	\$22,898,742	\$23,615,434	\$716,692
REVENUE - EXPENDITURES	\$7,154,997	\$323,205	(\$126,142)	(\$49,334)	\$76,808

CITY OF WILLIS
FY 2025-2026 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 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>GENERAL FUND</u>					
BEGINNING	11,444,391	16,282,415	12,865,038	17,139,163	4,274,125
ENDING FUND BALANCE	16,282,415	17,139,163	13,721,482	17,858,333	4,136,851
CHANGE IN FUND BALANCE	\$4,838,024	\$856,748	\$856,444	\$719,170	(\$137,274)
<u>DEBT SERVICE FUND</u>					
BEGINNING	250,038	177,021	187,702	216,625	28,923
ENDING FUND BALANCE	177,021	216,625	195,506	253,979	58,473
CHANGE IN FUND BALANCE	(\$73,017)	\$39,604	\$7,804	\$37,354	\$29,550
<u>ENTERPRISE FUND 79</u>					
BEGINNING	6,609,397	8,410,712	6,392,940	9,089,542	2,696,602
ENDING FUND BALANCE	8,410,712	9,089,542	5,317,112	7,706,006	2,388,894
CHANGE IN FUND BALANCE	\$1,801,315	\$678,830	(\$1,075,828)	(\$1,383,536)	(\$307,708)
<u>TOTAL NON-MAJOR FUNDS</u>					
BEGINNING	1,523,988	2,100,145	1,768,528	2,486,658	718,130
ENDING FUND BALANCE	2,100,145	2,486,658	1,847,566	3,059,436	1,211,870
CHANGE IN FUND BALANCE	\$576,157	\$386,513	\$79,038	\$572,778	\$493,740



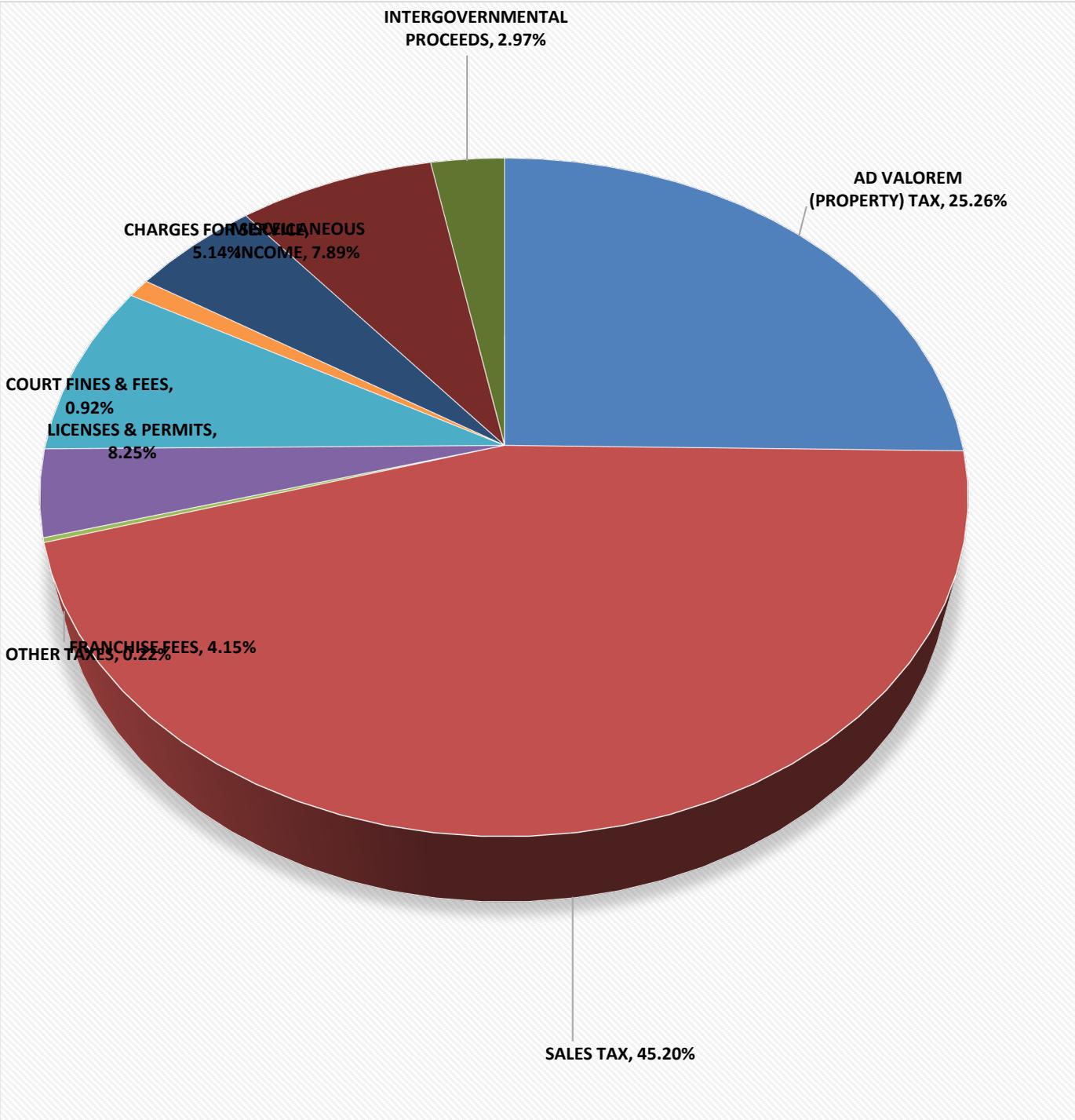
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CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND SUMMARY

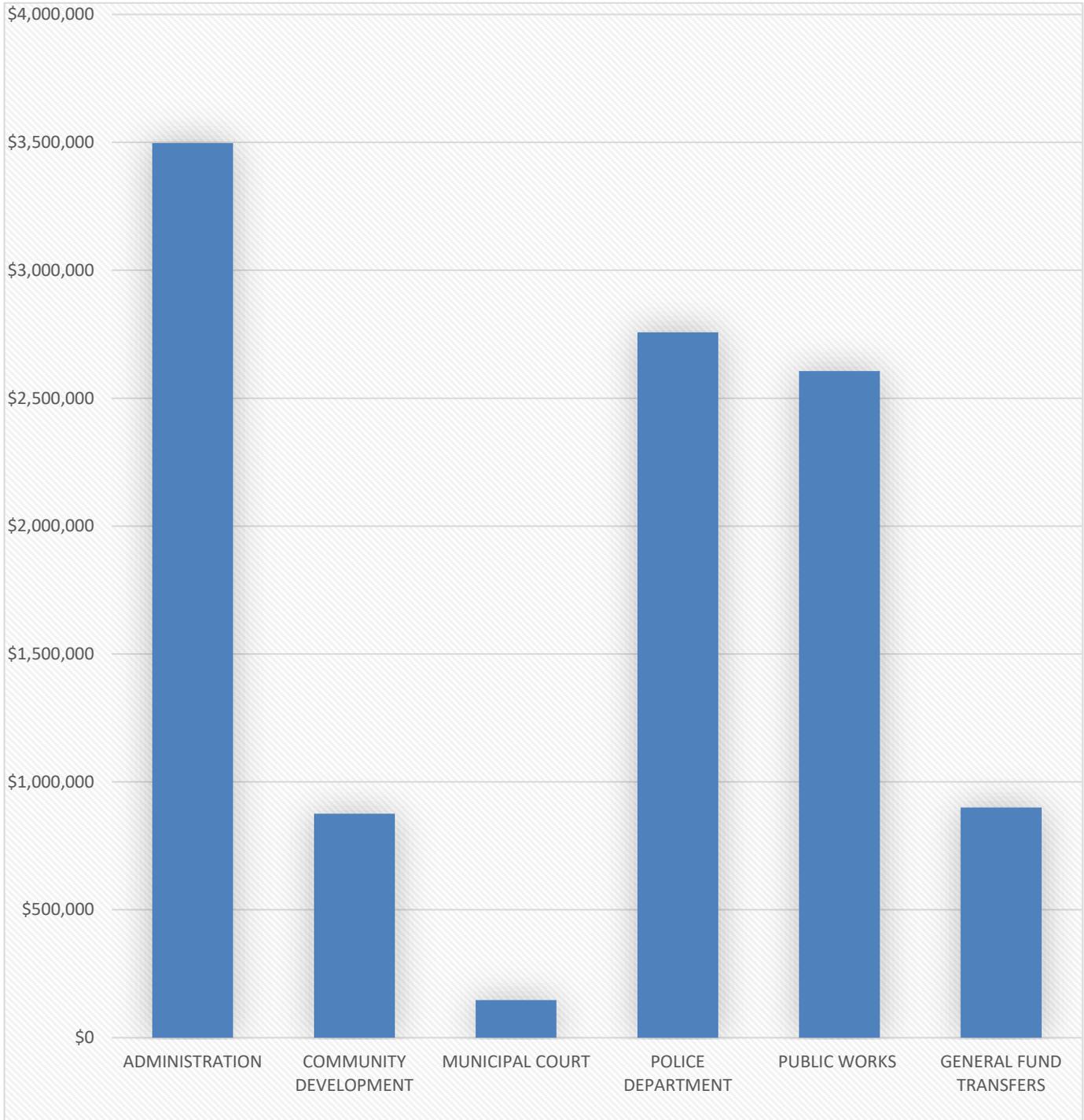
	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE	\$11,444,391	\$16,282,415	\$12,865,038	\$17,139,163	
REVENUES					
AD VALOREM (PROPERTY) TAX	2,546,330	2,846,700	2,872,500	3,196,500	324,000
SALES TAX	4,628,376	5,200,000	5,000,000	5,720,000	720,000
OTHER TAXES	27,005	27,800	27,800	27,800	-
FRANCHISE FEES	507,953	515,000	515,000	525,000	10,000
LICENSES & PERMITS	1,051,488	1,070,500	566,500	1,044,000	477,500
COURT FINES & FEES	143,657	116,250	107,100	116,250	9,150
CHARGES FOR SERVICE	605,060	625,200	560,200	650,200	90,000
MISCELLANEOUS INCOME	1,300,391	1,306,050	886,200	998,400	112,200
INTERGOVERNMENTAL PROCEEDS	128,487	20,100	6,850,700	375,600	(6,475,100)
TOTAL REVENUES	\$10,938,748	\$11,727,600	\$17,386,000	\$12,653,750	(\$4,732,250)
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	\$22,383,139	\$28,010,015	\$30,251,038	\$29,792,913	
EXPENDITURES					
ADMINISTRATION	1,094,265	3,980,606	2,937,156	3,789,225	852,069
COMMUNITY DEVELOPMENT	698,487	1,307,300	886,000	902,355	16,355
MUNICIPAL COURT	126,600	143,975	139,550	159,600	20,050
POLICE DEPARTMENT	2,261,736	2,331,058	2,562,800	2,950,050	387,250
PUBLIC WORKS	1,511,616	2,216,163	2,463,450	3,233,350	769,900
GENERAL FUND TRANSFERS	408,021	891,750	7,540,600	900,000	(6,640,600)
TOTAL EXPENDITURES	\$6,100,724	\$10,870,852	\$16,529,556	\$11,934,580	(\$4,594,976)
REVENUE - EXPENDITURES	\$4,838,024	\$856,748	\$856,444	\$719,170	(\$137,274)
ENDING FUND BALANCE	\$16,282,415	\$17,139,163	\$13,721,482	\$17,858,333	
25% AS REQUIRED BY FINANCIAL POLICY	\$1,525,181	\$2,717,713	\$4,132,389	\$2,983,645	
AVAILABLE FUNDS FOR APPROPRIATION	266.9%	157.7%	83.0%	149.6%	

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

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND REVENUES



CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND EXPENDITURES BY
DEPARTMENT



CITY OF WILLIS
FY 2025-2026 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 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
Ad Valorem (Property) Tax	2,546,330	2,846,700	2,872,500	3,196,500	324,000
Sales Tax	4,628,376	5,200,000	5,000,000	5,720,000	720,000
Other Taxes	27,005	27,800	27,800	27,800	-
Franchise Fees	507,953	515,000	515,000	525,000	10,000
Licenses & Permits	1,051,488	1,070,500	566,500	1,044,000	477,500
Court Fines & Fees	143,657	116,250	107,100	116,250	9,150
Charges for Service	605,060	625,200	560,200	650,200	90,000
Miscellaneous Income	1,300,391	1,306,050	886,200	998,400	112,200
Intergovernmental Proceeds	128,487	20,100	6,850,700	375,600	(6,475,100)
TOTAL REVENUES	\$10,938,748	\$11,727,600	\$17,386,000	\$12,653,750	(\$4,732,250)

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND REVENUES

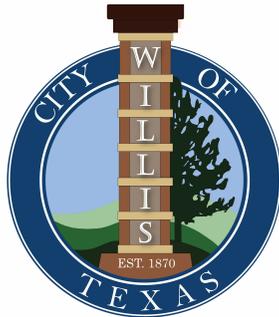
ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
AD VALOREM (PROPERTY) TAXES							
19-000-5711	Current Taxes	2,538,873	2,751,663	2,829,000	2,829,000	3,168,000	339,000
19-000-5713	Delinquent Taxes	-15,662	-4,503	-	25,000	10,000	(15,000)
19-000-5715	Penalty & Interest	23,115	16,199	16,500	15,000	15,000	-
19-000-5716	VIT Escrow Fund	5	1,129	1,200	3,500	3,500	0
TOTAL AD VALOREM TAXES		\$2,546,330	\$2,764,488	\$2,846,700	\$2,872,500	\$3,196,500	\$324,000
SALES TAX							
19-000-5721	Sales Tax Revenue	4,628,376	2,398,780	5,200,000	5,000,000	5,720,000	720,000
TOTAL SALES TAX		\$4,628,376	\$2,398,780	\$5,200,000	\$5,000,000	\$5,720,000	\$720,000
OTHER TAXES							
19-000-5731	License And Fees-ABC	27,005	13,158	27,800	27,800	27,800	-
TOTAL OTHER TAXES		\$27,005	\$13,158	\$27,800	\$27,800	\$27,800	\$0
FRANCHISE TAX/FEEES							
19-000-5722	Franchise Tax	507,953	117,030	515,000	515,000	525,000	10,000
TOTAL FRANCHISE TAX/FEEES		\$507,953	\$117,030	\$515,000	\$515,000	\$525,000	\$10,000
LICENSES & PERMITS							
19-000-5732	Building Permits	759,732	614,690	800,000	400,000	775,000	375,000
19-000-5733	Electrical Permits	92,388	49,704	95,000	65,000	95,000	30,000
19-000-5734	Mechanical Permits	75,158	47,486	78,000	35,000	75,000	40,000
19-000-5735	Plumbing Permits	121,525	57,979	95,000	65,000	95,000	30,000
19-000-5737	Code Enforcement	1,685	800	1,500	1,500	2,000	500
19-000-5747	Zoning Fee	1,000	-	1,000	-	2,000	2,000
TOTAL LICENSES & PERMITS		\$1,051,488	\$770,659	\$1,070,500	\$566,500	\$1,044,000	\$477,500
COURT FINES & FEES							
19-000-5723	Court-Time Payments	2,731	1,599	2,700	1,900	2,700	800
19-000-5724	Omnibase-City	49	14	50	100	50	(50)
19-000-5725	Corporation Court	101,521	53,574	90,000	77,300	90,000	12,700
19-000-5726	Court Cost Retainage	7,136	3,158	5,300	3,000	5,300	2,300
19-000-5728	Warrant Fee	7,201	4,051	6,800	4,600	6,800	2,200
19-000-5729	City Court Cost	25,018	14,912	11,400	20,200	11,400	(8,800)
TOTAL COURT FINES & FEES		\$143,657	\$77,308	\$116,250	\$107,100	\$116,250	\$9,150
CHARGES FOR SERVICE							
19-000-5741	Garbage Collection Fees	604,992	324,662	625,000	560,000	650,000	90,000
19-000-5743	Garbage Sales Tax Retainage	68	130	200	200	200	-
TOTAL CHARGES FOR SERVICE		\$605,060	\$324,793	\$625,200	\$560,200	\$650,200	\$90,000
MISCELLANEOUS INCOME							
19-000-5762	Interest Income	1,277,331	614,836	1,200,000	876,200.00	975,000.00	98,800
19-000-5763	Interest Income - Fed Forfeit - Justice	-	-	900	-	850	850
19-000-5764	Interest Income - Fed Forfeit - Treasury	-	-	50	-	50	50
19-000-5769	Miscellaneous Income	23,061	9,448	12,000	10,000	15,000	5,000
19-000-5802	Lease Agreement	-	55,645	93,100	-	6,000	6,000
19-000-5805	Animal Shelter Revenue	-	-	-	-	1,500	1,500
TOTAL MISCELLANEOUS INCOME		\$1,300,391	\$679,929	\$1,306,050	\$886,200	\$998,400	\$112,200
INTERGOVERNMENTAL INCOME							
19-000-5744	Fed Forfeit Rev - Justice	6,370	(4,404)	-	-	-	-
19-000-5745	Admin Services Revenue	-	2,525	20,100	10,100	45,600	35,500
19-000-5804	Project Development	-	-	-	6,840,600	-	(6,840,600)
19-000-5572	Donations - CDC	122,117	-	-	-	330,000	330,000
TOTAL INTERGOVERNMENTAL INCOME		\$128,487	-\$1,879	\$20,100	\$6,850,700	\$375,600	(\$6,475,100)
TOTAL GENERAL FUND REVENUES		\$10,938,748	\$7,144,264	\$11,727,600	\$17,386,000	\$12,653,750	(\$4,732,250)

CITY OF WILLIS
FY 2025-2026 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 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>DEPARTMENT SUMMARY</u>					
Administration	1,094,265	3,980,606	2,937,156	3,789,225	852,069
Community Development	698,487	1,307,300	886,000	902,355	16,355
Municipal Court	126,600	143,975	139,550	159,600	20,050
Police Department	2,261,736	2,331,058	2,562,800	2,950,050	387,250
Public Works	1,511,616	2,216,163	2,463,450	3,233,350	769,900
General Fund Transfers	408,021	891,750	7,540,600	900,000	(6,640,600)
TOTAL EXPENDITURES	\$6,100,724	\$10,870,852	\$16,529,556	\$11,934,580	(\$4,594,976)



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CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
ADMINISTRATION: DEPARTMENT 401

	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>EXPENDITURE SUMMARY</u>					
SALARY & BENEFITS	674,429	770,425	718,100	834,125	116,025
SUPPLIES	26,792	31,500	29,750	31,500	1,750
MAINTENANCE	24,558	15,000	32,500	32,500	-
OPERATIONAL EXPENSES	156,153	224,425	254,000	294,000	40,000
CONTRACT SERVICES	151,842	1,145,250	345,000	797,100	452,100
DEBT SERVICE	60,490	47,806	47,806	-	(47,806)
CAPITAL	0	1,746,200	1,510,000	1,800,000	290,000
TOTAL EXPENDITURES	\$1,094,265	\$3,980,606	\$2,937,156	\$3,789,225	\$852,069

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
ADMINISTRATION: DEPARTMENT 401

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS							
19-401-6111	Salaries/Wages	503,828	245,944	567,200	534,400	601,900	67,500
19-401-6112	FICA	36,501	16,320	41,700	41,700	46,500	4,800
19-401-6113	Health Insurance	72,561	42,502	94,100	75,800	105,900	30,100
19-401-6114	TMRS	48,750	25,760	53,600	53,600	65,700	12,100
19-401-6115	Unemployment	81	614	300	300	300	-
19-401-6116	Worker's Comp	711	2,072	2,100	1,500	2,100	600
19-401-6117	Incentive/Longevity	1,450	1,825	1,825	1,800	2,125	325
19-401-6120	Auto Allowances	10,548	4,800	9,600	9,000	9,600	600
TOTAL SALARY & BENEFITS		\$674,429	\$339,836	\$770,425	\$718,100	\$834,125	\$116,025
OTHER EXPENDITURES							
SUPPLIES							
19-401-6121	Appreciation	760	1,852	13,000	13,000	15,000	2,000
19-401-6211	Office	24,271	8,103	17,500	15,000	15,000	-
19-401-6215	Postage	1,761	660	1,000	1,750	1,500	(250)
TOTAL SUPPLIES		\$26,792	\$10,616	\$31,500	\$29,750	\$31,500	1,750
MAINTENANCE							
19-401-6313	Buildings/Structures	24,558	(9,425)	15,000	32,500	32,500	-
TOTAL MAINTENANCE		\$24,558	(\$9,425)	\$15,000	\$32,500	\$32,500	\$0
OPERATIONAL EXPENSES							
19-401-6318	Operations/Office Equipment	52,579	36,583	60,000	60,000	64,500	4,500
19-401-6319	Radio/Cell Phones	3,555	700	1,500	2,500	2,500	-
19-401-6410	Board/Commission/Committee	-	-	25,000	50,000	50,000	-
19-401-6411	Association Dues/Subscriptions	14,717	13,553	25,000	25,000	25,000	-
19-401-6412	Meeting/Conferences/Training	31,194	16,879	35,000	30,000	53,000	23,000
19-401-6413	Insurance	6,270	6,594	10,000	10,000	10,000	-
19-401-6414	Elections	-	-	10,000	25,000	25,000	-
19-401-6415	Uniforms	-	2,110	2,500	-	-	-
19-401-6417	Legal Notices	3,329	1,653	5,000	7,500	7,500	-
19-401-6424	Bank Service Fees	-	8,533	15,000	15,000	15,000	-
19-401-6426	HR Screenings	1,054	6,000	10,000	1,500	10,000	8,500
19-401-6430	Other Misc & Sundry	27,962	7,626	2,500	2,500	2,500	-
19-401-6431	Computer/Server Hardware	-	-	7,425	-	3,000	3,000
19-401-6432	Computer/Server Supplies	-	-	500	-	1,000	1,000
19-401-6611	Electric	9,602	5,492	10,000	15,000	15,000	-
19-401-6612	Telephone	5,890	1,880	5,000	10,000	10,000	-
TOTAL OPERATIONAL EXPENSES		\$156,153	\$107,603	\$224,425	\$254,000	\$294,000	\$40,000
CONTRACT SERVICES							
19-401-6510	Payroll Service	12,989	6,854	13,000	20,000	20,000	-
19-401-6511	Legal	45,190	51,965	835,000	20,000	50,000	30,000
19-401-6512	Engineering	16,497	-	10,000	20,000	20,000	-
19-401-6513	Consultants	3,812	4,812	20,000	25,000	25,000	-
19-401-6515	Auditing	33,265	14,750	30,700	30,000	35,000	5,000
19-401-6516	Interlocal Government	40,089	18,224	34,700	30,000	36,000	6,000
19-401-6528	380 Agreement Sales Tax Rebate	-	-	200,000	200,000	600,000	400,000
19-401-6529	IT Services	-	-	1,850	-	11,100	11,100
TOTAL CONTRACT SERVICES		\$151,842	\$96,605	\$1,145,250	\$345,000	\$797,100	\$452,100
CAPITAL							
19-401-6715	Office Equipment	-	-	10,000	10,000	50,000	40,000
19-401-6730	Other Capital Outlay	-	1,535,875	1,736,200	1,500,000	1,750,000	250,000
TOTAL CAPITAL		\$0	\$1,535,875	\$1,746,200	\$1,510,000	\$1,800,000	\$290,000
DEBT SERVICE							
19-401-6811	Bond Principal	55,199	-	45,000	45,000	-	(45,000)
19-401-6812	Bond Interest	5,291	1,153	2,306	2,306	-	(2,306)
19-401-6813	Paying Agent	-	-	500	500	-	(500)
TOTAL DEBT SERVICE		60,490	1,153	47,806	47,806	-	(\$47,806)
TOTAL OTHER EXPENDITURES		\$419,835	\$1,742,427	\$3,210,181	\$2,219,056	\$2,955,100	\$736,044
TOTAL DEPARTMENT EXPENDITURES		\$1,094,265	\$2,082,264	\$3,980,606	\$2,937,156	\$3,789,225	\$852,069



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CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND REVENUES AND EXPENDITURES
COMMUNITY DEVELOPMENT: DEPARTMENT 411

	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>REVENUE SUMMARY</u>					
PERMITS	1,048,803	1,068,000	565,000	1,040,000	475,000
CODE ENFORCEMENT	2,685	2,500	1,500	4,000	2,500
TOTAL REVENUE	\$1,051,488	\$1,070,500	\$566,500	\$1,044,000	\$477,500
<u>EXPENDITURE SUMMARY</u>					
SALARY & BENEFITS	398,538	365,275	510,000	609,055	99,055
SUPPLIES	10,023	50,100	18,000	42,800	24,800
MAINTENANCE	2,982	2,000	7,500	7,500	-
OPERATIONAL EXPENSES	36,940	61,725	55,500	67,600	12,100
CONTRACT SERVICES	134,044	227,900	195,000	125,400	(69,600)
CAPITAL	115,959	600,300	100,000	50,000	(50,000)
TOTAL EXPENDITURES	\$698,487	\$1,307,300	\$886,000	\$902,355	\$16,355
DEPARTMENT NET	\$353,001	(\$236,800)	(\$319,500)	\$141,645	\$493,855

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
COMMUNITY DEVELOPMENT: DEPARTMENT 411

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>SALARY & BENEFITS</u>							
19-411-6111	Salaries/Wages	289,146	140,436	250,100	369,400	455,800	86,400
19-411-6112	FICA	21,475	10,479	19,200	28,300	30,400	2,100
19-411-6113	Health Insurance	57,383	23,625	60,000	71,200	65,800	(5,400)
19-411-6114	TMRS	27,896	14,701	29,500	34,600	50,600	16,000
19-411-6115	Unemployment	(7)	697	300	300	300	-
19-411-6116	Worker's Comp	1,769	3,951	5,000	5,000	5,000	-
19-411-6117	Incentive/Longevity	875	1,175	1,175	1,200	1,155	(45)
TOTAL SALARY & BENEFITS		\$398,538	\$195,064	\$365,275	\$510,000	\$609,055	\$99,055
<u>OTHER EXPENDITURES</u>							
<u>SUPPLIES</u>							
19-411-6211	Office	15	24	500	1,000	1,000	-
19-411-6212	Computer	1,631	-	1,000	2,000	2,000	-
19-411-6213	Medical/Medical	-	118	500	1,000	1,000	-
19-411-6215	Postage	1,687	660	1,000	2,000	2,000	-
19-411-6216	Supply Signs	-	-	1,000	2,500	3,000	500
19-411-6217	Fuel	5,756	2,441	5,000	7,500	7,500	-
19-411-6221	Animal Control	934	568	41,100	2,000	26,300	24,300
TOTAL SUPPLIES		10,023	3,811	50,100	\$18,000	\$42,800	\$24,800
<u>MAINTENANCE</u>							
19-411-6311	Vehicles	2,982	463	1,000	5,000	5,000	-
19-411-6313	Buildings/Structures	-	-	1,000	2,500	2,500	-
TOTAL MAINTENANCE		\$2,982	\$463	\$2,000	\$7,500	\$7,500	\$0
<u>OPERATIONAL EXPENSES</u>							
19-411-6318	Operations/Office Equipment	7,693	18,242	28,000	28,000	24,500	(3,500)
19-411-6319	Radio/Cell Phones	3,028	831	2,000	4,000	4,000	-
19-411-6411	Association Dues/Subscriptions	989	469	1,000	1,000	1,000	-
19-411-6412	Meeting/Conferences/Training	3,156	62	2,500	5,000	5,000	-
19-411-6413	Insurance	1,151	1,211	2,000	4,000	5,000	1,000
19-411-6415	Uniforms	1,123	684	1,000	3,000	3,000	-
19-411-6416	Rentals	16,676	-	15,300	-	15,300	15,300
19-411-6430	Other Misc & Sundry	497	204	3,500	3,500	1,000	(2,500)
19-411-6431	Computer/Server Hardware	-	-	3,725	-	1,500	1,500
19-411-6432	Computer/Server Supplies	-	-	200	-	300	300
19-411-6550	Trash Off	2,627	-	1,500	5,000	5,000	-
19-411-6611	Electric	-	-	500	1,000	1,000	-
19-411-6612	Telephone	-	-	500	1,000	1,000	-
TOTAL OPERATIONAL EXPENSES		\$36,940	\$21,702	\$61,725	\$55,500	\$67,600	\$12,100
<u>CONTRACT SERVICES</u>							
19-411-6512	Engineering	6,244	-	5,000	10,000	10,000	-
19-411-6516	Interlocal Government	100,360	75,000	100,000	150,000	50,000	(100,000)
19-411-6517	Plan Review/Inspection Services	27,440	44,400	112,000	10,000	10,000	-
19-411-6519	Demolition/Cleaning Up	-	-	10,000	25,000	50,000	25,000
19-411-6529	IT Services	-	-	900	-	5,400	5,400
TOTAL CONTRACT SERVICES		\$134,044	\$119,400	\$227,900	\$195,000	\$125,400	(\$69,600)
<u>CAPITAL</u>							
19-411-6730	Other Capital Outlay	115,959	53,863	600,300	100,000	50,000	(50,000)
TOTAL CAPITAL		115,959	53,863	600,300	100,000	50,000	(50,000)
TOTAL OTHER EXPENDITURES		299,949	199,240	\$942,025	\$376,000	\$293,300	(\$82,700)
TOTAL DEPARTMENT EXPENDITURES		\$698,487	\$394,304	\$1,307,300	\$886,000	\$902,355	\$16,355



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CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT: DEPARTMENTS 451 & 452

	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>EXPENDITURE SUMMARY</u>					
SALARY & BENEFITS	1,845,471	1,917,150	2,029,300	2,130,550	101,250
SUPPLIES	79,676	61,000	87,000	85,500	(1,500)
MAINTENANCE	123,580	90,000	93,500	93,500	-
OPERATIONAL EXPENSES	88,690	99,508	110,500	108,800	(1,700)
CONTRACT SERVICES	6,620	20,400	22,500	57,700	35,200
CAPITAL	85,224	100,400	180,000	430,000	250,000
DEBT SERVICE	1,488	-	-	-	-
INSURANCE	30,987	42,600	40,000	44,000	4,000
TOTAL EXPENDITURES	\$2,261,736	\$2,331,058	\$2,562,800	\$2,950,050	\$387,250

CITY OF WILLIS
FY 2025- 2026 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT: DEPARTMENT 451 - ADMIN & SUPPORT

ACCOUNT	ACOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ DECREASE
SALARY & BENEFITS							
19-451-6111	Salaries/Wages	180,421	87,231	190,100	188,100	199,500	11,400
19-451-6112	FICA	14,424	6,905	14,500	14,500	15,800	1,300
19-451-6113	Health Insurance	13,131	11,762	26,000	12,300	31,700	19,400
19-451-6114	TMRS	18,415	9,593	20,500	18,600	22,900	4,300
19-451-6115	Unemployment	(21)	351	300	300	300	-
19-451-6116	Worker's Comp	-	-	1,000	1,000	1,000	-
19-451-6117	Incentive/Longevity	355	530	550	600	750	150
19-451-6120	Auto Allowances	9,155	4,200	8,400	8,400	8,400	-
TOTAL SALARY & BENEFITS		\$235,880	\$120,572	\$261,350	\$243,800	\$280,350	\$36,550
OTHER EXPENDITURES							
SUPPLIES							
19-451-6211	Office	10,749	5,030	7,500	11,500	10,000	(1,500)
19-451-6212	Computer	969	990	1,000	1,000	1,000	-
19-451-6213	Medical	-	492	1,000	2,000	2,000	-
19-451-6215	Postage	2,683	1,511	5,000	7,500	7,500	-
19-451-6220	Firearms/Ammunition	5,258	55	2,000	5,000	5,000	-
19-451-6230	Other Supplies	422	-	500	1,000	1,000	-
TOTAL SUPPLIES		\$20,081	\$8,078	\$17,000	\$28,000	\$26,500	(\$1,500)
MAINTENANCE							
19-451-6313	Buildings/Structures	9,644	80	5,000	15,000	15,000	-
19-451-6317	Equipment	1,499	78	1,000	2,500	2,500	-
19-451-6318	Operations/Office Equipment	67,115	24,277	48,000	25,000	25,000	-
TOTAL MAINTENANCE		\$78,258	\$24,435	\$54,000	\$42,500	\$42,500	\$0
OPERATIONAL EXPENSES							
19-451-6319	Radio/Cell Phones	-	-	500	1,000	1,000	-
19-451-6411	Association Dues/Subscriptions	2,560	1,335	2,000	4,000	4,000	-
19-451-6412	Meeting/Conferences/Training	3,042	360	2,500	7,500	7,500	-
19-451-6415	Uniforms	3,843	3,692	4,500	3,000	3,000	-
19-451-6419	(LEOSE) TCOLE Training Allocation	2,946	960	-	5,000	-	(5,000)
19-451-6420	Cleaning Allowance	-	-	1,000	2,000	2,000	-
19-451-6422	Crime Prevention	3,338	923	2,000	5,000	5,000	-
19-451-6423	Security/Emergency Management	22,081	7,933	17,500	17,500	17,500	-
19-451-6430	Other Misc & Sundry	(1,444)	900	1,000	500	500	-
19-451-6431	Computer/Server Hardware	-	-	23,508	-	5,000	5,000
19-451-6432	Computer/Server Supplies	-	-	500	-	800	800
19-451-6611	Electric	7,423	3,593	7,500	10,000	10,000	-
19-451-6612	Telephone	2,303	364	2,500	7,500	5,000	(2,500)
TOTAL OPERATIONAL EXPENSES		\$46,093	\$20,059	\$65,008	\$63,000	\$61,300	(\$1,700)
CONTRACT SERVICES							
19-451-6511	Legal	140	894	1,000	5,000	5,000	-
19-451-6513	Consultants	-	-	1,000	5,000	5,000	-
19-451-6516	Interlocal Government	6,480	-	12,500	12,500	12,500	-
19-451-6529	IT Services	-	-	5,900	-	35,200	35,200
TOTAL CONTRACT SERVICES		\$6,620	\$894	\$20,400	\$22,500	\$57,700	\$35,200
CAPITAL							
19-451-6730	Other Capital Outlay	15,000	20,334	20,400	100,000	400,000	300,000
TOTAL CAPITAL		\$15,000	\$20,334	\$20,400	\$100,000	\$400,000	\$300,000
INSURANCE							
19-451-6413	Insurance	-	-	10,000	10,000	10,000	-
TOTAL INSURANCE		\$0	\$0	\$10,000	\$10,000	\$10,000	\$0
TOTAL OTHER EXPENDITURES		\$166,052	\$73,800	\$186,808	\$266,000	\$598,000	\$332,000
TOTAL		\$401,932	\$194,372	\$448,158	\$509,800	\$878,350	\$368,550

CITY OF WILLIS
FY 2025- 2026 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT: DEPARTMENT 452 - OPERATIONS

ACCOUNT	ACOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ DECREASE
<u>SALARY & BENEFITS</u>							
19-452-6111	Salaries/Wages	1,099,087	506,420	1,138,000	1,214,200	1,243,800	29,600
19-452-6112	FICA	81,609	37,665	87,100	92,900	95,600	2,700
19-452-6113	Health Insurance	280,251	119,118	256,600	312,000	314,800	2,800
19-452-6114	TMRS	106,502	51,993	114,000	119,400	138,600	19,200
19-452-6115	Unemployment	308	2,118	900	900	900	-
19-452-6116	Worker's Comp	36,425	53,017	53,100	40,000	50,000	10,000
19-452-6117	Incentive/Longevity	5,410	5,435	6,100	6,100	6,500	400
TOTAL SALARY & BENEFITS		\$1,609,591	\$775,766	\$1,655,800	\$1,785,500	\$1,850,200	\$64,700
<u>OTHER EXPENDITURES</u>							
<u>SUPPLIES</u>							
19-452-6211	Office	1,847	669	1,000	1,000	1,000	-
19-452-6213	Medical	978	-	500	1,000	1,000	-
19-452-6214	Chemical	820	158	500	1,000	1,000	-
19-452-6217	Fuel	55,127	19,414	40,000	50,000	50,000	-
19-452-6219	Narcotic Funds	412	114	1,000	5,000	5,000	-
19-452-6224	Investigation Purposes	411	-	1,000	1,000	1,000	-
TOTAL SUPPLIES		\$59,595	\$20,354	\$44,000	\$59,000	\$59,000	\$0
<u>MAINTENANCE</u>							
19-452-6311	Vehicles	41,525	15,373	35,000	50,000	50,000	-
19-452-6317	Equipment	3,798	968	1,000	1,000	1,000	-
TOTAL MAINTENANCE		\$45,323	\$16,341	\$36,000	\$51,000	\$51,000	\$0
<u>OPERATIONAL EXPENSES</u>							
19-452-6319	Radio/Cell Phones	16,398	7,623	15,000	17,500	17,500	-
19-452-6411	Association Dues/Subscriptions	30	-	1,000	1,500	1,500	-
19-452-6412	Meeting/Conferences/Training	2,587	3,584	5,000	5,000	5,000	-
19-452-6415	Uniforms	23,522	8,419	12,000	20,000	20,000	-
19-452-6416	Rentals	-	-	1,000	2,500	2,500	-
19-452-6420	Cleaning Allowance	-	-	500	1,000	1,000	-
19-452-6530	Other	60	-	-	-	-	-
TOTAL OPERATIONAL EXPENSES		\$42,597	\$19,626	\$34,500	\$47,500	\$47,500	\$0
<u>CAPITAL</u>							
19-452-6730	Other Capital Outlay	70,224	47,166	80,000	80,000	30,000	(50,000)
TOTAL CAPITAL		\$70,224	\$47,166	\$80,000	\$80,000	\$30,000	(\$50,000)
<u>INSURANCE</u>							
19-452-6413	Insurance	30,987	32,586	32,600	30,000	34,000	4,000
TOTAL INSURANCE		\$30,987	\$32,586	\$32,600	\$30,000	\$34,000	\$4,000
<u>DEBT SERVICE</u>							
19-452-6811	SBITA Principal	1,235	-	-	-	-	-
19-452-6812	SBITA Interest	253	-	-	-	-	-
TOTAL DEBT SERVICE		1,488	-	-	-	-	\$0
TOTAL OTHER EXPENDITURES		\$250,213	\$136,074	\$227,100	\$267,500	\$221,500	(\$46,000)
TOTAL		\$1,859,804	\$911,840	\$1,882,900	\$2,053,000	\$2,071,700	\$18,700



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CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
PUBLIC WORKS: DEPARTMENTS 461 & 481

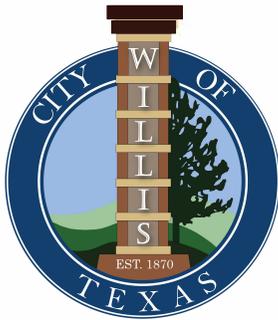
	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>EXPENDITURES</u>					
SALARY & BENEFITS	348,224	310,763	361,200	407,000	45,800
SUPPLIES	40,097	43,500	274,250	49,250	(225,000)
MAINTENANCE	80,490	82,000	1,085,000	135,000	(950,000)
OPERATIONAL EXPENSES	\$655,626	\$720,500	\$617,000	\$763,700	146,700
CONTRACT SERVICES	53,594	26,400	26,000	28,400	2,400
CAPITAL EXPENSES	333,584	1,033,000	100,000	1,850,000	1,750,000
TOTAL EXPENDITURES	\$1,511,616	\$2,216,163	\$2,463,450	\$3,233,350	\$769,900

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
PUBLIC WORKS: DEPARTMENTS 461

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>OPERATIONAL EXPENSES</u>							
19-461-6514	Solid Waste	555,416	255,763	618,800	485,000	630,000	145,000
TOTAL OPERATIONAL EXPENSES		\$555,416	\$255,763	\$618,800	\$485,000	\$630,000	\$145,000
DEPARTMENT TOTAL		\$555,416	\$255,763	\$618,800	\$485,000	\$630,000	\$145,000

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
PUBLIC WORKS: DEPARTMENTS 481

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS							
19-481-6111	Salaries/Wages	196,951	82,269	181,900	217,400	257,900	40,500
19-481-6112	FICA	17,860	7,143	13,500	19,200	18,400	(800)
19-481-6113	Health Insurance	56,570	27,772	59,200	64,800	67,200	2,400
19-481-6114	TMRS	23,353	10,088	19,863	24,700	26,600	1,900
19-481-6115	Unemployment	163	577	300	300	300	-
19-481-6116	Worker's Comp	5,962	9,529	9,600	7,500	9,600	2,100
19-481-6117	Incentive/Longevity	1,905	1,305	1,400	2,300	2,000	(300)
19-481-6118	Overtime	45,460	13,370	25,000	25,000	25,000	-
TOTAL SALARY & BENEFITS		348,224	152,052	\$310,763	\$361,200	\$407,000	\$45,800
OTHER EXPENDITURES							
SUPPLIES							
19-481-6211	Office	-	70	500	1,000	1,000	-
19-481-6212	Computer	-	-	-	1,000	1,000	-
19-481-6213	Medical	842	-	1,000	1,000	1,000	-
19-481-6214	Chemical	2,123	-	2,500	5,000	5,000	-
19-481-6215	Postage	-	-	-	250	250	-
19-481-6216	Supply Signs	-	230	500	1,000	1,000	-
19-481-6217	Fuel	18,982	6,474	14,000	15,000	15,000	-
19-481-6218	Paving Material	18,150	16,322	25,000	250,000	25,000	(225,000)
SUBTOTAL SUPPLIES		40,097	23,096	43,500	274,250	49,250	(\$225,000)
MAINTENANCE							
19-481-6311	Vehicles	11,531	2,108	10,000	35,000	35,000	-
19-481-6313	Buildings/Structures	263	1,981	5,000	15,000	15,000	-
19-481-6314	Street Maintenance	28,309	114,141	50,000	1,000,000	50,000	(950,000)
19-481-6315	Drainage Ditches	20,220	1,600	5,000	10,000	10,000	-
19-481-6317	Equipment	20,167	5,918	12,000	25,000	25,000	-
SUBTOTAL MAINTENANCE		\$80,490	\$125,748	\$82,000	\$1,085,000	\$135,000	(\$950,000)
OPERATIONAL EXPENSES							
19-481-6318	Operations/Office Equipment	1,129	1,657	2,500	2,500	2,500	-
19-481-6319	Radio/Cell Phones	2,294	1,307	2,500	2,500	2,500	-
19-481-6320	Maintenance Signs	-	2,860	6,000	10,000	10,000	-
19-481-6321	Parks	19,241	1,637	4,000	7,500	7,500	-
19-481-6411	Association Dues/Subscriptions	131	-	500	1,000	1,000	-
19-481-6412	Meeting/Conferences/Training	-	-	500	1,000	1,000	-
19-481-6413	Insurance	4,878	5,130	6,000	7,500	7,500	-
19-481-6415	Uniforms	4,558	2,646	4,000	7,500	7,500	-
19-481-6416	Rentals	5,135	1,190	10,000	25,000	25,000	-
19-481-6430	Other Misc & Sundry	564	-	500	500	500	-
19-481-6431	Computer/Server Hardware	-	-	1,500	-	1,500	1,500
19-481-6432	Computer/Server Supplies	-	-	100	-	200	200
19-481-6611	Electric	59,701	30,147	61,000	65,000	65,000	-
19-481-6612	Telephone	2,579	1,448	2,600	2,000	2,000	-
TOTAL OPERATIONAL EXPENSES		\$100,210	\$48,022	\$101,700	\$132,000	\$133,700	\$1,700
CONTRACT SERVICES							
19-481-6512	Engineering	51,955	156,016	25,000	25,000	25,000	-
19-481-6516	Interlocal Government	1,639	100	1,000	1,000	1,000	-
19-481-6529	IT Services	-	-	400	-	2,400	2,400
TOTAL CONTRACT SERVICES		\$53,594	\$156,116	\$26,400	\$26,000	\$28,400	\$2,400
CAPITAL EXPENSES							
19-481-6730	Other Capital Outlay	333,584	-	1,033,000	100,000	1,850,000	1,750,000
TOTAL CAPITAL EXPENSES		333,584	-	1,033,000	100,000	1,850,000	1,750,000
TOTAL OTHER EXPENDITURES		607,975	352,982	\$1,286,600	\$1,617,250	\$2,196,350	\$579,100
DEPARTMENT TOTAL		\$956,199	\$505,035	\$1,597,363	\$1,978,450	\$2,603,350	\$624,900



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CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GERNERAL FUND REVENUES AND EXPENDITURES
MUNICIPAL COURT: DEPARTMENT 491

	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>REVENUE SUMMARY</u>					
FINES	136,456	109,450	102,500	109,450	6,950
FEES	7,201	6,800	4,600	6,800	2,200
TOTAL REVENUES	\$143,657	\$116,250	\$107,100	\$116,250	\$9,150
<u>EXPENDITURE SUMMARY</u>					
SALARY & BENEFITS	93,806	98,900	98,900	106,150	7,250
SUPPLIES	1,424	2,000	2,750	2,750	-
MAINTENANCE	-	-	-	-	-
OPERATIONAL EXPENSES	10,100	18,225	11,900	13,600	1,700
CONTRACT SERVICES	21,270	23,850	25,000	36,100	11,100
CAPITAL EXPENSES	-	1,000	1,000	1,000	-
TOTAL EXPENDITURES	126,600	143,975	\$139,550	\$ 159,600	\$20,050
DEPARTMENT NET	\$17,057	(\$27,725)	(\$32,450)	(\$43,350)	(\$10,900)

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
MUNICIPAL COURT: DEPARTMENT

ACCOUNT	ACCOUNT NAME	491			FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
		FY 23-24 ACTUAL	Year to Date 3/31/25	FY 24-25 PROJECTION			
<u>SALARY & BENEFITS</u>							
19-491-6111	Salaries/Wages	61,531	29,676	64,300	64,300	67,600	3,300
19-491-6112	FICA	4,419	2,194	4,900	4,900	5,200	300
19-491-6113	Health Insurance	20,820	8,907	21,650	21,650	24,100	2,450
19-491-6114	TMRS	6,006	3,192	6,400	6,400	7,500	1,100
19-491-6115	Unemployment	(65)	117	200	200	200	-
19-491-6116	Worker's Comp	-	-	250	250	250	-
19-491-6117	Incentive/Longevity	1,095	1,155	1,200	1,200	1,300	100
TOTAL SALARY & BENEFITS		\$93,806	\$45,242	\$98,900	\$98,900	\$106,150	\$7,250
<u>OTHER EXPENDITURES</u>							
<u>SUPPLIES</u>							
19-491-6211	Office	(263)	-	500	1,000	1,000	-
19-491-6215	Postage	1,687	660	1,500	1,750	1,750	-
TOTAL SUPPLIES		\$1,424	\$660	\$2,000	\$2,750	\$2,750	\$0
<u>OPERATIONAL EXPENSES</u>							
19-491-6318	Operations/Office Equipment	9,480	3,760	7,500	7,500	7,500	-
19-491-6411	Association Dues/Subscriptions	260	155	500	1,000	1,000	-
19-491-6412	Meeting/Conferences/Training	70	1,386	2,000	2,500	2,500	-
19-491-6425	Jury Duty	-	-	500	700	700	-
19-491-6430	Other Misc & Sundry	290	-	200	200	200	-
19-491-6431	Computer/Server Hardware	-	-	7,425	-	1,500	1,500
19-491-6432	Computer/Server Supplies	-	-	100	-	200	200
TOTAL OPERATIONAL EXPENSES		10,100	5,301	\$18,225	\$11,900	\$13,600	\$1,700
<u>CONTRACT SERVICES</u>							
19-491-6511	Legal	21,270	10,560	22,000	25,000	25,000	-
19-491-6529	IT Services	-	-	1,850	-	11,100	11,100
TOTAL CONTRACT SERVICES		\$21,270	\$10,560	\$23,850	\$25,000	\$36,100	\$11,100
<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		\$32,794	\$16,522	\$45,075	\$40,650	\$53,450	\$12,800
TOTAL DEPARTMENT EXPENDITURES		\$126,600	\$61,763	\$143,975	\$139,550	\$159,600	\$20,050

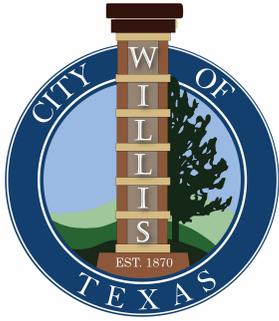


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CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
GENERAL FUND EXPENDITURES
TRANSFERS

ACCOUNT	ACCOUNT NAME	FY 24-25		FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
		FY 23-24 ACTUAL	Year to Date 3/31/25			
TRANSFERS						
19-000-6998	Transfer Out to TIRZ - Fund 12	408,021	651,568	700,000	900,000	200,000
19-000-6998	Transfer Out to Special Revenue Grant Fund 18	-	-	191,750	-	(977,800)
19-000-6998	Transfer Out to Public Works - Fund 79	-	-	5,862,800	-	(5,862,800)
TOTAL TRANSFERS		\$408,021	\$651,568	\$7,540,600	\$900,000	(\$6,640,600)

THE FOLLOWING TRANSFERS ARE BUDGETED:
* THE TRANSFER OUT TO TIRZ FUND 12

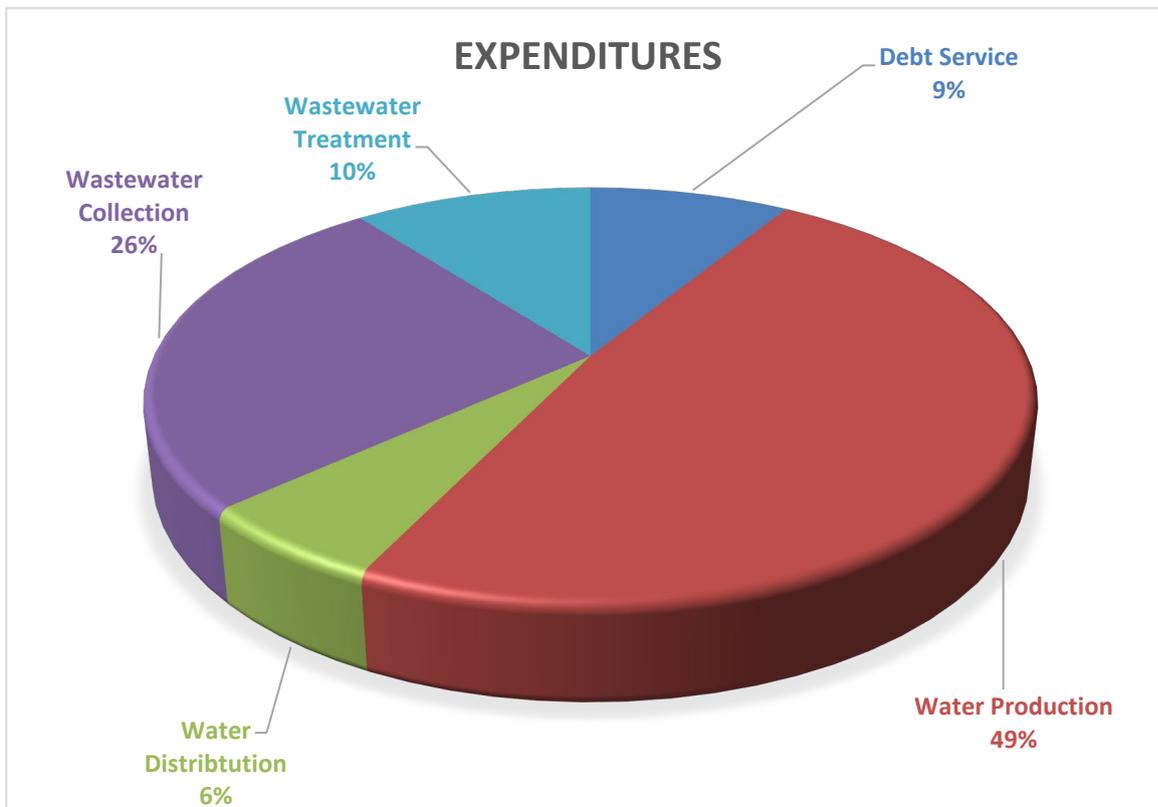
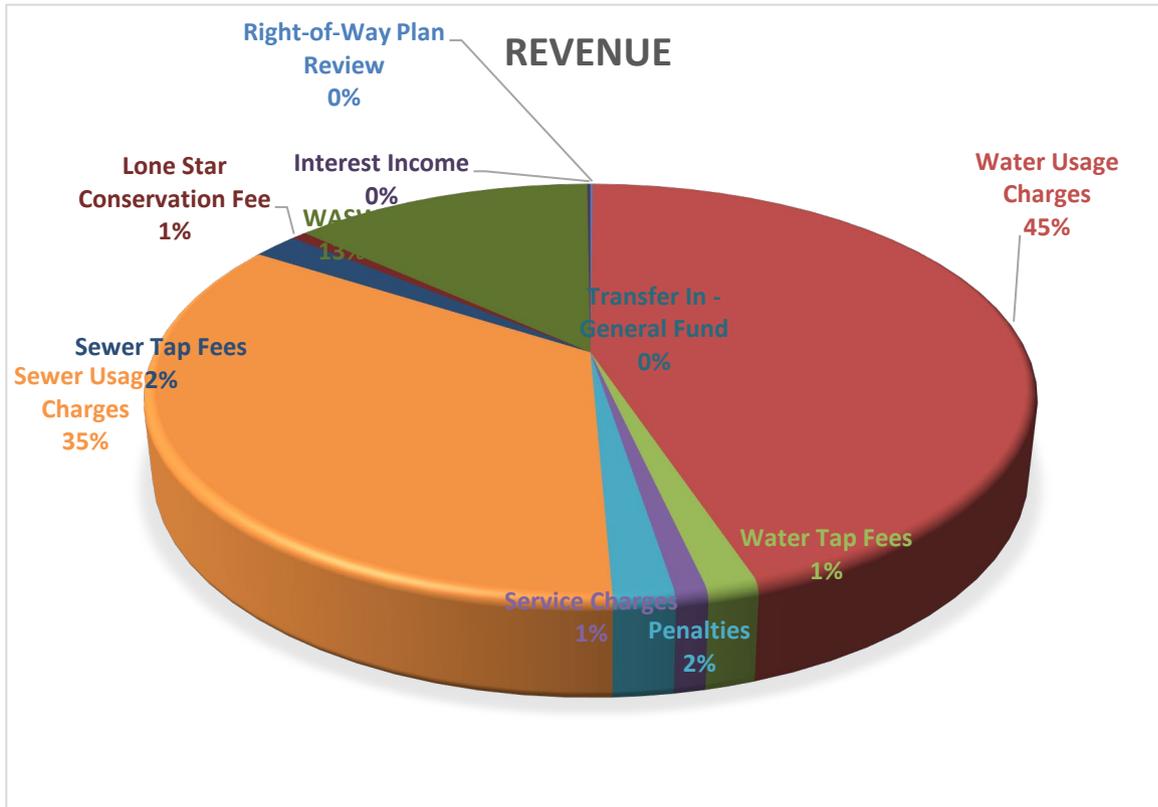


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CITY OF WILLIS

FY 2025-2026 ADOPTED BUDGET

ENTERPRISE FUND



CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
ENTERPRISE FUND 79 REVENUES AND EXPENDITURES
PUBLIC WORKS DEPARTMENTS 421, 430, 431, 432, 440, 441, 442

	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE	\$6,609,397	\$8,410,712	\$8,410,712	\$6,392,940	\$9,089,542	
REVENUE SUMMARY						
79-000-5732 Right-of-Way Plan Review	2,444	2,625	5,500	4,000	5,000	1,000
79-000-5751 Water Usage Charges	2,025,424	1,059,456	2,100,000	1,970,000	2,250,000	280,000
79-000-5752 Water Tap Fees	153,280	32,750	90,000	70,000	80,000	10,000
79-000-5753 Service Charges	47,583	21,855	50,000	50,000	50,000	-
79-000-5754 Penalties	109,636	47,832	95,000	95,000	95,000	-
79-000-5756 Sewer Usage Charges	1,518,386	825,519	1,625,000	1,540,000	1,746,900	206,900
79-000-5757 Sewer Tap Fees	232,635	59,215	145,000	90,000	100,000	10,000
79-000-5759 Lone Star Conservation Fee	28,549	14,944	30,500	30,000	32,800	2,800
79-000-5760 WASW	614,110	307,614	614,500	590,000	660,500	70,500
79-000-5762 Interest Income	10,362	4,633	8,100	4,500	7,000	2,500
79-000-6999 Transfer In - General Fund	-	-	-	5,862,800	-	(5,862,800)
79-000-5769 Miscellaneous Income	12,681	38,208	38,300	20,000	20,000	-
79-000-5804 Project Development	867,296	-	3,772,850	-	4,816,350	4,816,350
TOTAL REVENUES	\$5,622,386	\$2,414,651	\$8,574,750	\$10,326,300	\$9,863,550	(\$462,750)
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	\$12,231,783	\$10,825,363	\$16,985,462	\$16,719,240	\$18,953,092	
EXPENDITURE SUMMARY						
SALARY & BENEFITS	1,067,358	483,158	1,044,050	1,178,500	1,236,050	57,550
SUPPLIES	250,392	105,833	225,100	212,750	252,700	39,950
MAINTENANCE	479,492	298,346	445,000	604,000	604,000	-
OPERATIONAL EXPENSES	533,475	356,544	604,925	614,600	634,500	19,900
CONTRACT SERVICES	268,688	533,283	366,800	843,600	400,000	(443,600)
DEBT SERVICE	890,309	177,672	895,045	896,278	951,836	55,558
BAD DEBT EXPENSE	328,784	-	-	-	-	-
CAPITAL EXPENSES	2,573	566,686	4,315,000	7,052,400	7,168,000	115,600
TOTAL EXPENDITURES	3,821,071	2,521,521	7,895,920	\$11,402,128	\$ 11,247,086	(\$155,042)
ENDING FUND BALANCE	\$8,410,712	\$8,303,842	\$9,089,542	\$5,317,112	\$7,706,006	\$2,388,894

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
ENTERPRISE FUND DEBT SERVICE: FUND 79

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
EXPENDITURES							
ISSUE COSTS & COTINUING DISCLOSURE							
79-430-6813	Paying Agent - Water	634	317	634	1,500	700	(800)
79-440-6813	Paying Agent - Sewer	1,133	66	1,133	1,500	1,200	(300)
TOTAL ISSUE COSTS & COTINUING DISCLOSURE		1,767	383	1,767	3,000	1,900	(\$1,100)
PRINCIPAL							
79-430-6811	Bond Principal - Water	251,200	-	261,850	261,850	273,500	11,650
79-440-6811	Bond Principal - Sewer	266,200	-	276,850	276,850	333,500	56,650
TOTAL PRINCIPAL		\$517,400	\$0	\$538,700	\$538,700	\$607,000	\$68,300
INTEREST							
79-430-6812	Bond Interest - Water	214,538	104,345	208,690	208,690	202,161	(6,529)
79-440-6812	Bond Interest - Sewer	150,493	72,944	145,888	145,888	140,775	(5,113)
TOTAL INTEREST		\$365,031	\$177,289	\$354,578	\$354,578	\$342,936	(\$11,642)
TOTAL EXPENDITURES		\$884,198	\$177,672	\$895,045	\$896,278	\$951,836	\$55,558

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
ENTERPRISE FUND 79 EXPENDITURES
UTILITY BILLING: DEPARTMENT 421

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>SALARY & BENEFITS</u>							
79-421-6111	Salaries/Wages	126,722	62,206	136,800	134,800	149,800	15,000
79-421-6112	FICA	9,324	4,612	10,400	10,400	11,500	1,100
79-421-6113	Health Insurance	44,805	19,909	48,100	48,100	53,800	5,700
79-421-6114	TMRS	12,328	6,583	13,300	13,300	16,700	3,400
79-421-6115	Unemployment	(4)	351	200	200	200	-
79-421-6116	Worker's Comp	-	-	500	500	500	-
79-421-6117	Incentive/Longevity	1,130	1,310	1,400	1,800	1,500	(300)
TOTAL SALARY & BENEFITS		194,732	94,970	\$210,700	\$209,100	\$234,000	\$24,900
<u>OTHER EXPENDITURES</u>							
<u>SUPPLIES</u>							
79-421-6211	Office	465	54	1,000	1,000	1,000	-
79-421-6213	Medical	368	-	500	1,000	1,000	-
79-421-6215	Postage	-	-	500	1,000	1,000	-
SUBTOTAL SUPPLIES		833	54	2,000	3,000	3,000	\$0
<u>OPERATIONAL EXPENSES</u>							
79-421-6318	Operations/Office Equipment	2,885	1,880	2,500	1,000	1,000	-
79-421-6424	Bank Service Fees	-	4	100	100	100	-
79-421-6430	Other Misc & Sundry	97	-	-	-	-	-
79-421-6431	Computer/Server Hardware	-	-	3,725	-	1,500	1,500
79-421-6432	Computer/Server Supplies	-	-	200	-	300	300
TOTAL OPERATIONAL EXPENSES		\$2,982	\$1,884	\$6,525	\$1,100	\$2,900	\$1,800
<u>CONTRACT SERVICES</u>							
79-421-6511	Legal	-	-	1,000	1,000	1,000	-
79-421-6523	Utility Billing Software	6,394	30,571	55,000	55,000	59,000	4,000
79-421-6529	IT Services	-	-	900	-	5,400	5,400
TOTAL CONTRACT SERVICES		\$6,394	\$30,571	\$56,900	\$56,000	\$65,400	\$9,400
<u>CAPITAL EXPENSES</u>							
79-421-6730	Other Capital Outlay	-	-	-	50,000	50,000	0
TOTAL CAPITAL EXPENSES		-	-	-	50,000	50,000	-
<u>DEBT SERVICE</u>							
79-421-6812	SBITA Interest	6,111	-	-	-	-	-
TOTAL DEBT SERVICE		6,111	-	-	-	-	\$0
TOTAL OTHER EXPENDITURES		16,320	32,509	\$65,425	\$110,100	\$121,300	\$11,200
DEPARTMENT TOTAL		211,052	\$127,480	\$276,125	\$319,200	\$355,300	\$36,100

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
ENTERPRISE FUND 79 EXPENDITURES
WATER PRODUCTION: DEPARTMENT 431

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS							
79-431-6111	Salaries/Wages	156,600	59,628	131,100	182,400	192,200	9,800
79-431-6112	FICA	12,328	5,460	12,100	14,400	15,400	1,000
79-431-6113	Health Insurance	31,415	7,503	26,400	48,200	57,900	9,700
79-431-6114	TMRS	15,986	7,782	18,300	18,600	22,300	3,700
79-431-6115	Unemployment	(14)	570	300	300	300	-
79-431-6116	Worker's Comp	2,932	4,018	5,000	5,000	5,000	-
79-431-6117	Incentive/Longevity	530	615	650	600	400	(200)
79-431-6118	Overtime	9,673	14,266	25,600	4,800	4,800	-
TOTAL SALARY & BENEFITS		229,449	99,842	\$219,450	\$274,300	\$298,300	\$24,000
OTHER EXPENDITURES							
SUPPLIES							
79-431-6211	Office	-	-	500	1,000	1,000	-
79-431-6213	Medical	-	-	500	1,000	1,000	-
79-431-6214	Chemical	125,869	27,223	100,000	100,000	100,000	-
79-431-6215	Postage	-	-	500	1,000	1,000	-
79-431-6216	Supply Signs	-	-	500	1,000	1,000	-
79-431-6217	Fuel	8,811	2,993	6,000	7,500	7,500	-
SUBTOTAL SUPPLIES		134,680	30,216	108,000	111,500	111,500	\$0
MAINTENANCE							
79-431-6311	Vehicles	3,414	817	5,000	7,500	7,500	-
79-431-6312	Pumps/Motors	4,911	63,110	70,000	5,000	5,000	-
79-431-6313	Buildings/Structures	366	20,431	30,000	35,000	35,000	-
79-431-6314	Street Maintenance	-	-	500	1,000	1,000	-
79-431-6315	Drainage Ditches	-	-	500	1,000	1,000	-
79-431-6316	Utility Lines	10,314	56	500	1,000	1,000	-
79-431-6317	Equipment	35,051	67	10,000	25,000	25,000	-
SUBTOTAL MAINTENANCE		\$54,056	\$84,480	\$116,500	\$75,500	\$75,500	\$0
OPERATIONAL EXPENSES							
79-431-6318	Operations/Office Equipment	5,615	1,396	3,000	5,000	5,000	-
79-431-6319	Radio/Cell Phones	3,370	863	2,500	2,500	2,500	-
79-431-6320	Maintenance Signs	-	-	500	1,000	1,000	-
79-431-6322	Samples	12,378	1,896	2,000	2,000	2,000	-
79-431-6411	Association Dues/Subscriptions	1,355	1,294	2,000	2,000	2,000	-
79-431-6412	Meeting/Conferences/Training	263	211	1,000	2,500	2,500	-
79-431-6413	Insurance	12,125	12,751	13,000	15,000	15,000	-
79-431-6415	Uniforms	1,690	1,275	2,000	2,000	2,000	-
79-431-6416	Rentals	(2,002)	-	2,000	4,000	4,000	-
79-431-6430	Other Misc & Sundry	435	-	1000	300	300	-
79-431-6431	Computer/Server Hardware	-	-	1,500	-	1,500	1,500
79-431-6432	Computer/Server Supplies	-	-	100	-	200	200
79-431-6611	Electric	149,107	74,502	150,000	170,000	170,000	-
79-431-6612	Telephone	8,126	5,063	8,200	4,000	8,200	4,200
TOTAL OPERATIONAL EXPENSES		\$192,464	\$99,251	\$188,800	\$210,300	\$216,200	\$5,900
CONTRACT SERVICES							
79-431-6512	Engineering	52,134	283,600	45,000	149,500	50,000	(99,500)
79-431-6516	Interlocal Government	122,041	109,059	175,000	100,000	175,000	75,000
79-431-6529	IT Services	-	-	400	-	2,400	2,400
TOTAL CONTRACT SERVICES		\$174,175	\$392,659	\$220,400	\$249,500	\$227,400	(\$22,100)
CAPITAL EXPENSES							
79-431-6730	Other Capital Outlay	2,573	(66,330)	2,425,000	5,600,500	4,347,000	(1,253,500)
TOTAL CAPITAL EXPENSES		2,573	(66,330)	2,425,000	5,600,500	4,347,000	(1,253,500)
TOTAL OTHER EXPENDITURES		557,948	540,276	\$3,058,700	\$6,247,300	\$4,977,600	(\$1,269,700)
DEPARTMENT TOTAL		\$787,397	\$640,118	\$3,278,150	\$6,521,600	\$5,275,900	(\$1,245,700)

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
ENTERPRISE FUND 79 EXPENDITURES
WATER DISTRIBUTION: DEPARTMENT 432

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>SALARY & BENEFITS</u>							
79-432-6111	Salaries/Wages	158,820	64,094	152,900	176,600	143,900	(32,700)
79-432-6112	FICA	13,507	5,659	10,800	14,800	12,200	(2,600)
79-432-6113	Health Insurance	63,930	31,666	63,900	73,400	90,800	17,400
79-432-6114	TMRS	42,945	8,140	16,300	19,000	17,700	(1,300)
79-432-6115	Unemployment	29	454	300	300	300	-
79-432-6116	Worker's Comp	2,932	4,018	5,000	5,000	5,000	-
79-432-6117	Incentive/Longevity	2,325	2,415	2,450	2,600	2,600	-
79-432-6118	Overtime	24,203	12,387	17,000	17,000	17,000	-
TOTAL SALARY & BENEFITS		308,691	128,833	\$268,650	\$308,700	\$289,500	(\$19,200)
<u>OTHER EXPENDITURES</u>							
<u>SUPPLIES</u>							
79-432-6211	Office	27	69	1,000	1,750	1,700	(50)
79-432-6212	Computer	-	-	500	1,000	1,000	-
79-432-6213	Medical	1,303	-	500	1,000	1,000	-
79-432-6214	Chemical	12	-	500	1,000	1,000	-
79-432-6215	Postage	-	-	500	1,000	1,000	-
79-432-6216	Supply Signs	-	-	500	1,000	1,000	-
79-432-6217	Fuel	10,976	6,766	12,500	12,500	12,500	-
SUBTOTAL SUPPLIES		12,319	6,835	16,000	19,250	19,200	(\$50)
<u>MAINTENANCE</u>							
79-432-6311	Vehicles	3,291	398	10,000	20,000	20,000	-
79-432-6312	Pumps/Motors	-	47	5,000	10,000	10,000	-
79-432-6313	Buildings/Structures	189	1,498	3,000	5,000	5,000	-
79-432-6316	Utility Lines	131,999	45,599	75,000	200,000	200,000	-
79-432-6317	Equipment	12,019	4,760	10,000	20,000	20,000	-
SUBTOTAL MAINTENANCE		\$147,497	\$52,302	\$103,000	\$255,000	\$255,000	\$0
<u>OPERATIONAL EXPENSES</u>							
79-432-6318	Operations/Office Equipment	6,008	4,501	6,000	15,000	15,000	-
79-432-6319	Radio/Cell Phones	2,302	1,164	2,400	2,500	2,500	-
79-432-6320	Maintenance Signs	-	-	500	1,000	1,000	-
79-432-6322	Samples	8,108	27	1,000	3,000	3,000	-
79-432-6411	Association Dues/Subscriptions	5,905	1,002	2,000	2,500	2,500	-
79-432-6412	Meeting/Conferences/Training	13	510	1,000	2,500	2,500	-
79-432-6413	Insurance	12,125	12,751	12,800	20,000	20,000	-
79-432-6415	Uniforms	3,741	1,350	2,700	5,000	5,000	-
79-432-6416	Rentals	2,419	5,696	10,000	15,000	15,000	-
79-432-6431	Computer/Server Hardware	-	-	1,500	-	1,500	1,500
79-432-6432	Computer/Server Supplies	-	-	100	-	100	100
79-432-6611	Electric	-	-	-	-	-	-
79-432-6612	Telephone	2,579	1,448	2,000	2,000	2,000	-
TOTAL OPERATIONAL EXPENSES		\$43,201	\$28,448	\$42,000	\$68,500	\$70,100	\$1,600
<u>CONTRACT SERVICES</u>							
79-432-6512	Engineering	13,423	11,482	20,000	86,000	25,000	(61,000)
79-432-6516	Interlocal Government	4,328	-	5,000	5,000	5,000	-
79-432-6529	IT Services	-	-	400	-	2,400	2,400
TOTAL CONTRACT SERVICES		\$17,750	\$11,482	\$25,400	\$91,000	\$32,400	(\$58,600)
<u>CAPITAL EXPENSES</u>							
79-432-6730	Other Capital Outlay	-	507,665	677,300	595,000	-	(595,000)
TOTAL CAPITAL EXPENSES		-	507,665	677,300	595,000	-	(595,000)
TOTAL OTHER EXPENDITURES		220,767	606,732	\$863,700	\$1,028,750	\$376,700	(\$652,050)
DEPARTMENT TOTAL		\$529,458	\$735,565	\$1,132,350	\$1,337,450	\$666,200	(\$671,250)

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET ENTERPRISE
FUND 79 EXPENDITURES WASTEWATER
COLLECTION: DEPARTMENT 441

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS							
79-441-6111	Salaries/Wages	114,669	51,380	114,700	143,200	154,600	11,400
79-441-6112	FICA	9,885	4,063	8,700	12,400	12,200	(200)
79-441-6113	Health Insurance	29,764	14,624	42,900	39,400	52,900	13,500
79-441-6114	TMRS	12,745	5,781	14,600	16,000	17,700	1,700
79-441-6115	Unemployment	10	292	300	300	300	-
79-441-6116	Worker's Comp	2,932	4,018	5,000	5,000	5,000	-
79-441-6117	Incentive/Longevity	455	200	200	500	300	(200)
79-441-6118	Overtime	18,431	3,786	7,800	20,000	10,000	(10,000)
TOTAL SALARY & BENEFITS		188,889	84,143	\$194,200	\$236,800	\$253,000	\$16,200
OTHER EXPENDITURES							
SUPPLIES							
79-441-6211	Office	1,506	814	1,600	2,500	2,500	-
79-441-6212	Computer	-	-	500	1,000	1,000	-
79-441-6213	Medical	412	-	500	1,000	1,000	-
79-441-6214	Chemical	25,437	36,340	45,000	10,000	50,000	40,000
79-441-6215	Postage	-	-	500	1,000	1,000	-
79-441-6216	Supply Signs	-	-	500	1,000	1,000	-
79-441-6217	Fuel	6,838	527	5,000	12,500	12,500	-
SUBTOTAL SUPPLIES		34,193	37,681	53,600	29,000	69,000	\$40,000
MAINTENANCE							
79-441-6311	Vehicles	8,953	7,387	9,000	10,000	10,000	-
79-441-6312	Pumps/Motors	101,098	30,069	50,000	100,000	100,000	-
79-441-6313	Buildings/Structures	286	5,874	5,000	15,000	15,000	-
79-441-6316	Utility Lines	113,043	74,624	100,000	75,000	75,000	-
79-441-6317	Equipment	12,600	1,275	5,000	20,000	20,000	-
SUBTOTAL MAINTENANCE		\$235,980	\$119,229	\$169,000	\$220,000	\$220,000	\$0
OPERATIONAL EXPENSES							
79-441-6318	Operations/Office Equipment	2,713	971	3,000	5,000	5,000	-
79-441-6319	Radio/Cell Phones	2,167	698	2,200	2,500	2,500	-
79-441-6320	Maintenance Signs	-	-	500	1,000	1,000	-
79-441-6323	Sludge Removal	1,859	5,510	15,000	27,500	27,500	-
79-441-6411	Association Dues/Subscriptions	977	1,002	1,500	2,500	2,500	-
79-441-6412	Meeting/Conferences/Training	1,078	-	1,500	2,500	2,500	-
79-441-6413	Insurance	12,625	12,751	12,800	15,000	15,000	-
79-441-6415	Uniforms	3,561	778	1,500	2,500	2,500	-
79-441-6416	Rentals	14,889	74,990	80,000	5,000	5,000	-
79-441-6430	Other Misc & Sundry	146	-	200	200	200	-
79-441-6431	Computer/Server Hardware	-	-	1,500	-	1,500	1,500
79-441-6432	Computer/Server Supplies	-	-	100	-	100	100
79-441-6611	Electric	41,102	19,202	40,000	50,000	50,000	-
79-441-6612	Telephone	17,237	9,750	17,300	10,000	17,300	7,300
TOTAL OPERATIONAL EXPENSES		\$98,355	\$125,653	\$177,100	\$123,700	\$132,600	\$8,900
CONTRACT SERVICES							
79-441-6512	Engineering	20,057	71,406	10,000	66,500	10,000	(56,500)
79-441-6516	Interlocal Government	2,474	2,978	5,000	5,000	5,000	-
79-441-6529	IT Services	-	-	400	-	2,400	2,400
TOTAL CONTRACT SERVICES		\$22,531	\$74,384	\$15,400	\$71,500	\$17,400	(\$54,100)
CAPITAL EXPENSES							
79-441-6730	Other Capital Outlay	-	134,132	1,012,700	706,900	2,171,000	1,464,100
TOTAL CAPITAL EXPENSES		-	134,132	1,012,700	706,900	2,171,000	1,464,100
TOTAL OTHER EXPENDITURES		391,059	491,079	\$1,427,800	\$1,151,100	\$2,610,000	\$1,458,900
DEPARTMENT TOTAL		\$579,948	\$575,222	\$1,622,000	\$1,387,900	\$2,863,000	\$1,475,100

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET ENTERPRISE
FUND 79 EXPENDITURES WASTEWATER
TREATMENT: DEPARTMENT 442

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS							
79-442-6111	Salaries/Wages	93,918	45,346	94,900	99,200	103,700	4,500
79-442-6112	FICA	7,724	3,898	8,000	7,800	8,600	800
79-442-6113	Health Insurance	20,878	9,346	20,700	21,600	25,300	3,700
79-442-6114	TMRS	10,001	5,408	11,300	10,000	12,500	2,500
79-442-6115	Unemployment	(40)	234	300	300	300	-
79-442-6116	Worker's Comp	2,932	4,018	5,000	5,000	5,000	-
79-442-6117	Incentive/Longevity	590	710	750	700	850	150
79-442-6118	Overtime	9,198	6,409	10,100	5,000	5,000	-
TOTAL SALARY & BENEFITS		145,597	75,370	\$151,050	\$149,600	\$161,250	\$11,650
OTHER EXPENDITURES							
SUPPLIES							
79-442-6211	Office	101	34	100	1,000	1,000	-
79-442-6212	Computer	-	-	100	1,000	1,000	-
79-442-6213	Medical	-	-	100	1,000	1,000	-
79-442-6214	Chemical	62,191	28,607	40,000	40,000	40,000	-
79-442-6215	Postage	-	-	100	1,000	1,000	-
79-442-6216	Supply Signs	-	-	100	1,000	1,000	-
79-442-6217	Fuel	6,076	2,406	5,000	5,000	5,000	-
SUBTOTAL SUPPLIES		68,367	31,046	45,500	50,000	50,000	\$0
MAINTENANCE							
79-442-6311	Vehicles	2,619	(612)	1,000	5,000	5,000	-
79-442-6312	Pumps/Motors	16,139	5,624	13,000	20,000	20,000	-
79-442-6313	Buildings/Structures	1,489	18,790	20,000	10,000	10,000	-
79-442-6316	Utility Lines	758	12,899	15,000	1,000	1,000	-
79-442-6317	Equipment	20,954	5,634	7,500	17,500	17,500	-
SUBTOTAL MAINTENANCE		\$41,959	\$42,335	\$56,500	\$53,500	\$53,500	\$0
OPERATIONAL EXPENSES							
79-442-6318	Operations/Office Equipment	1,002	5,037	10,000	10,000	10,000	-
79-442-6319	Radio/Cell Phones	2,152	466	1,500	2,500	2,500	-
79-442-6320	Maintenance Signs	-	-	500	1,000	1,000	-
79-442-6322	Samples	26,962	5,107	12,000	15,000	15,000	-
79-442-6323	Sludge Removal	62,019	27,818	50,000	50,000	50,000	-
79-442-6411	Association Dues/Subscriptions	1,285	1,379	2,000	2,500	2,500	-
79-442-6412	Meeting/Conferences/Training	13	111	1,000	2,500	2,500	-
79-442-6413	Insurance	12,625	12,751	12,800	15,000	15,000	-
79-442-6415	Uniforms	2,386	964	2,300	2,500	2,500	-
79-442-6416	Rentals	(1,137)	320	1,000	5,000	5,000	-
79-442-6431	Computer/Server Hardware	-	-	1,500	-	1,500	1,500
79-442-6432	Computer/Server Supplies	-	-	100	-	200	200
79-442-6611	Electric	83,339	44,275	90,000	100,000	100,000	-
79-442-6612	Telephone	5,827	3,080	5,800	5,000	5,000	-
TOTAL OPERATIONAL EXPENSES		\$196,474	\$101,307	\$190,500	\$211,000	\$212,700	\$1,700
CONTRACT SERVICES							
79-442-6512	Engineering	21,611	542	15,000	15,000	15,000	-
79-442-6516	Interlocal Government	26,227	23,645	33,300	360,600	40,000	(320,600)
79-442-6529	IT Services	-	-	400	-	2,400	2,400
TOTAL CONTRACT SERVICES		\$47,838	\$24,187	\$48,700	\$375,600	\$57,400	(\$318,200)
CAPITAL EXPENSES							
79-442-6730	Other Capital Outlay	-	(8,781)	200,000	100,000	600,000	500,000
TOTAL CAPITAL EXPENSES		-	(8,781)	200,000	100,000	600,000	500,000
TOTAL OTHER EXPENDITURES		354,637	190,095	\$541,200	\$790,100	\$973,600	\$183,500
DEPARTMENT TOTAL		\$500,234	\$265,465	\$692,250	\$939,700	\$1,134,850	\$195,150



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CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
SPECIAL REVENUE FUND: GRANT FUND

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

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
REVENUE							
18-602-5776	Grant Income - TDA	500	-	500	-	-	-
18-601-5776	Grant Income - GLO	3,610	-	3,610	-	-	-
18-603-5776	Grant Income - ARPA	67,517	-	1,498,575	-	-	-
18-000-6999	Transfer In - General Fund - APRA	-	-	191,750	977,800	-	(977,800)
18-604-5776	Grant Income - Criminal Justice	-	148,950	148,950	-	-	-
18-605-5776	Grant Income - LEOSE	-	3,463	3,475	-	3,500	3,500
TOTAL REVENUE		\$71,627	\$152,413	\$1,846,860	\$977,800	\$3,500	-\$974,300
TOTAL AVAILABLE FUNDS FOR APPROPRIATION		\$71,627	\$152,413	\$1,846,860	\$977,800	\$3,500	
EXPENDITURES							
18-603-6290	Administration - ARP	-	17,000	76,500	43,600	-	(43,600)
18-603-6512	Engineering - ARP	-	19,172	41,125	32,300	-	(32,300)
18-603-6620	Construction - ARP	-	694,550	1,572,700	901,900	-	(901,900)
18-604-6730	Other Capital Outlay - CJ Grant	-	148,950	148,950	-	-	-
18-605-6419	LEOSE/TCOLE Training	-	-	3,475	-	3,500	3,500
TOTAL EXPENDITURES		\$0	\$879,672	\$1,842,750	\$977,800	\$3,500	-\$974,300

CITY OF WILLIS
FY 2025-2026 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 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
REVENUE							
19-000-5719	Court Technology Fee	4,189	2,296	4,200	3,000	4,200	1,200
TOTAL REVENUE		\$4,189		\$4,200	\$3,000	\$4,200	\$1,200

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET SPECIAL
REVENUE FUND: COURT SECURITY

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
<u>REVENUE</u>							
19-000-5720	Court Security Fee	4,218	2,295	4,200	3,400	4,200	800
TOTAL REVENUE		\$4,218	\$2,295	\$4,200	\$3,400	\$4,200	\$800

CITY OF WILLIS
FY 2025-2026 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 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26	INCREASE/ (DECREASE)
		ACTUAL	Year to Date 3/31/25	PROJECTION	ADOPTED BUDGET	ADOPTED BUDGET	
BEGINNING FUND BALANCE		366,940	400,644	400,644	384,641	418,944	
REVENUE							
22-000-5717	Hotel Tax	33,516	11,020	18,000	18,000	20,000	2,000
22-000-5762	Interest Income	189	102	300	200	300	100
TOTAL REVENUE		33,704	11,122	18,300	18,200	20,300	2,100
TOTAL AVAILABLE FUNDS FOR APPROPRIATION		\$400,644	\$411,766	\$418,944	\$402,841	\$439,244	
ENDING FUND BALANCE		\$400,644	\$411,766	\$418,944	\$402,841	\$439,244	

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
SPECIAL REVENUE FUND: TIRZ #1 FUND 12

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		1,157,048	1,699,501	1,699,501	1,383,887	2,067,714	
REVENUE							
12-000-5711	Current Taxes - County Portion	122,191	190,986	200,000	175,000	255,000	80,000
12-000-5762	Interest Income	81,795	41,202	90,000	75,000	80,000	5,000
12-000-6999	Transfer In -City Portion	408,021	651,568	700,000	700,000	900,000	200,000
TOTAL REVENUE		612,008	883,756	990,000	950,000	1,235,000	285,000
TOTAL AVAILABLE FUNDS FOR APPROPRIATION		\$1,769,056	\$2,583,257	\$2,689,501	\$2,333,887	\$3,302,714	
EXPENDITURES							
12-000-6811	Bond Principal	50,400	-	51,800	51,800	54,600	2,800
12-000-6812	Bond Interest	9,263	3,931	7,862	7,862	6,422	(1,440)
12-000-6813	Bond Paying Agent	-	-	-	500	-	(500)
12-000-6511	Legal	1,490	-	2,000	2,000	2,000	-
12-000-6512	Engineering	1,528	-	2,000	2,000	2,000	-
12-000-6513	Consultants	6,875	11,000	18,125	20,000	12,500	(7,500)
12-000-6515	Auditing	-	-	-	5,000	5,000	-
12-000-6527	Reimbursement to Developers	-	-	540,000	800,000	600,000	(200,000)
SUBTOTAL OPERATING EXPENSES		69,555	14,931	621,787	889,162	682,522	(\$206,640)
TOTAL EXPENDITURES		\$69,555	\$14,931	\$621,787	\$889,162	\$682,522	(\$206,640)
ENDING FUND BALANCE		\$1,699,501	\$2,568,326	\$2,067,714	\$1,444,725	\$2,620,192	



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CITY OF WILLIS
FY 2025-2026 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
9/30/2043	\$160,000	\$5,440	\$165,440
	\$2,330,000	\$843,490	\$3,173,490

CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
DEBT SERVICE FUND: FUND 59

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 Year to Date 3/31/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		\$250,038	\$177,021	\$177,021	\$187,702	\$216,625	
REVENUE							
PROPERTY TAXES							
59-000-5712	Current Tax - I/S	565,218	673,273	675,000	638,400	675,000	36,600
59-000-5714	Delinquent Tax - I/S	(1,782)	(5,895)	-	5,000	5,000	
59-000-5715	Penalty & Interest	5,689	3,600	5,000	5,000	5,000	-
TOTAL PROPERTY TAXES		\$569,125	\$670,978	\$680,000	\$648,400	\$685,000	\$36,600
FINANCING & INTEREST INCOME							
59-000-5762	Interest Income	244	97	200	100	100	-
TOTAL FINANCING & INTEREST INCOME		\$244	\$97	\$200	\$100	\$100	\$0
TOTAL REVENUE		\$569,369	\$671,075	\$680,200	\$648,500	\$685,100	\$36,600
TOTAL FUNDS AVAILABLE FOR APPROPRIATION		\$819,407	\$848,096	\$857,221	\$836,202	\$901,725	
EXPENDITURES							
ISSUE COSTS & COTINUING DISCLOSURE							
59-000-6813	Paying Agent	400	400	400	500	500	-
TOTAL ISSUE COSTS & COTINUING DISCLOSURE		\$400	\$400	\$400	\$500	\$500	\$0
PRINCIPAL							
59-000-6811	Bond Principal	492,000	-	500,000	500,000	517,000	17,000
TOTAL PRINCIPAL		\$492,000	\$0	\$500,000	\$500,000	\$517,000	\$17,000
INTEREST & ISSUE COSTS							
59-000-6812	Bond Interest	149,986	70,098	140,196	140,196	130,246	(9,950)
TOTAL INTEREST & ISSUE COSTS		\$149,986	\$70,098	\$140,196	\$140,196	\$130,246	(\$9,950)
TOTAL EXPENDITURES		\$642,386	\$70,498	\$640,596	\$640,696	\$647,746	\$7,050
ENDING FUND BALANCE		\$177,021	\$777,598	\$216,625	\$195,506	\$253,979	



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CITY OF WILLIS
FY 2025-2026 ADOPTED BUDGET
CAPITAL IMPROVEMENT PLAN

For FY 2025-2026, the capital improvement plan will be funded through operating expenditures, municipal lease purchases, rent revenue, deferred revenues, and fund balance.

DEPARTMENT	PROJECT SUMMARY	BUDGET
GENERAL FUND-19		
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 2025-2026 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 2025-2026 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		\$149,500
79-431-6730 Other Capital Outlay	WP 1&3/WATER TOWER	\$5,400,500
79-431-6730 Other Capital Outlay	VARIOUS WATER PLANT IMPROVEMENTS	\$200,000
Total Water Production Cap Outlay		\$5,600,500
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		\$86,000
79-432-6730 Other Capital Outlay	PROJECT 13351 CANNAN ROAD WATER LOOP	\$295,000
79-432-6730 Other Capital Outlay	VARIOUS WATER LINE IMPROVEMENTS (METERS/LEAKS)	\$300,000
Total Water Distribution Cap Outlay		\$595,000
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		\$66,500
79-441-6730 Other Capital Outlay	EAST STEWART CREEK LS PROJECT	\$85,900
79-441-6730 Other Capital Outlay	LITTLE COUNTY LINE LS PROJECT	\$571,000
79-441-6730 Other Capital Outlay	SEWER PLANT PROJECTS	\$50,000
Total Wastewater Collection Cap Outlay		\$706,900
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		\$475,600

TOTAL CAPITAL PURCHASES- ENTERPRISE FUND FY 2025-2026 BUDGET **\$7,730,000**

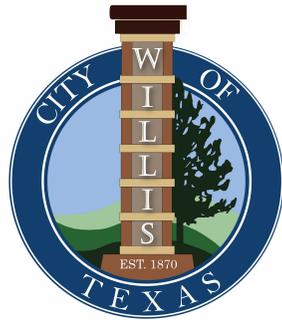
FUNDED FROM DEFERRED REVENUE - TWH	3,553,600
FUNDED FROM DEFERRED REVENUE - MRSS	1,259,200
FUNDED FROM DEFERRED REVENUE - HS RV	95,200
FUNDED FROM DEFERRED REVENUE - CANNAN	954,800
FUNDED FROM FUND BALANCE	1,867,200
TOTAL FUNDING FOR CAPITAL IMPROVEMENTS	\$7,730,000

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 2025-2026 BUDGET **\$977,800**

FUNDED FROM DEFERRED ARPA REVENUE \$977,800



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**WILLIS COMMUNITY DEVELOPMENT CORPORATION
FY 2025-2026 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	FY23-24 Actual	FY24-25 Projected	ADOPTED FY 24 - 25 Budget	ADOPTED FY 25 - 26 Budget	Increase/ (Decrease)
Beginning Fund Balance	\$ 2,952,350	\$ 3,868,647	\$ 3,721,756	\$ 4,861,995	
REVENUE					
21-000-5721 Sales Tax Revenue	1,061,147	1,200,000	1,150,000	1,350,000	200,000
21-000-5762 Interest Income	124,585	140,900	80,000	126,800	46,800
TOTAL REVENUE	1,185,732	1,340,900	1,230,000	1,476,800	246,800
TOTAL AVAILABLE FOR APPROPRIATION	\$ 4,138,082	\$ 5,209,547	\$ 4,951,756	\$ 6,338,795	\$ 246,800
EXPENDITURES					
Operations					
21-000-6211 Office	-	1,000	2,000	3,000	1,000
21-000-6215 Postage	-	200	500	500	-
21-000-6412 Meeting/Conferences/Training	-	10,000	20,000	20,000	-
21-000-6413 Insurance	616	1,000	1,000	1,000	-
21-000-6417 Legal Notices	-	1,500	2,500	2,500	-
21-000-6430 Other Misc & Sundry	-	250	500	500	-
21-000-6511 Legal	-	2,500	2,500	2,500	-
21-000-6512 Engineering	-	-	25,000	-	(25,000)
21-000-6513 Consultants	-	-	27,000	-	(27,000)
21-000-6516 Interlocal Government	-	5,000	7,500	7,500	-
21-000-6519 Demolition/Cleaning Up	-	10,000	45,000	25,000	(20,000)
21-000-6521 Affordable Housing	-	-	200,000	-	(200,000)
21-000-6522 Promotional/Marketing	36,214	123,000	123,000	147,680	24,680
21-000-6526 Administrative Services	-	20,100	10,100	45,600	35,500
21-000-6705 Park Maintenance	2,930	5,000	5,000	10,000	5,000
21-000-6719 Park Improvements	116,124	25,000	250,000	250,000	-
21-000-6730 Other Capital Outlay	5,923	35,000	35,000	330,000	295,000
21-000-6811 Bond Principal	77,200	79,500	79,500	83,400	3,900
21-000-6812 Bond Interest	30,296	28,302	28,302	26,200	(2,102)
21-000-6813 Paying Agent	133	200	1,000	200	(800)
TOTAL EXPENDITURES	269,436	347,552	865,402	955,580	90,178
REVENUE-EXPENDITURES	916,297	993,348	364,598	521,220	156,622
ENDING FUND BALANCE	3,868,647	4,861,995	4,086,354	5,383,215	

CITY OF WILLIS

Taxpayer Impact Statement

Fiscal Year 2025–2026

In accordance with House Bill 1522, the City of Willis provides the following estimated property tax bill comparisons for a median-valued homestead.

Note: Although the total tax rate remains unchanged, the Maintenance & Operations (M&O;) portion of the tax rate increased from \$0.4472 to \$0.4696, resulting in a 5.01% increase in M&O; taxes. This change raises M&O; taxes on a \$100,000 home by approximately \$60.90.

Tax Rates

Rate Type	Rate
ADOPTED Tax Rate	\$0.5518 per \$100
No-New-Revenue Tax Rate	\$0.5518 per \$100
Voter-Approval Tax Rate	\$0.5689 per \$100

Estimated Property Tax Bill for a Median-Valued Homestead

Scenario	Estimated Tax Bill
ADOPTED 2025 Tax Rate (\$0.5518)	\$551.80
No-New-Revenue Tax Rate (\$0.5518)	\$551.80

Since the proposed total tax rate is equal to the no-new-revenue tax rate, the estimated property tax bill remains the same under both scenarios.

Year-over-Year Comparison

Year	Average Homestead Taxable Value	Total Tax Rate	Tax on Average Homestead
2024	\$134,408	\$0.5087	\$683.73
2025	\$157,153	\$0.5518	\$867.17

Change in Average Homestead Taxable Value: Increase of 16.92%
 Change in Tax Rate: Increase of \$0.0431 per \$100 valuation (8.47%)
 Change in Tax on Average Homestead: Increase of \$183.44 (26.83%)
 Change in Total Tax Levy on All Properties: Increase of \$431,249 (14.29%)