



FY 2025  
**ADOPTED  
BUDGET**



**ENNIS**  
TEXAS

*The bluebonnet spirit of Texas*





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**City of Ennis Adopted Budget  
for the Fiscal Year  
October 1, 2024 – September 30, 2025**

This budget will raise more total property taxes than last year’s budget by \$541,470 or 2.6% and of that amount \$527,367 is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voted on the budget as follows:

**FOR:** Mayor Kameron Raburn, Mayor Pro Tem Lynda Isbell, Commissioner Bruce Jones, Commissioner Scott Hejny, Commissioner Shirley Watson, Commissioner Eric Pierce

**AGAINST:** N/A

**PRESENT:** and not voting: N/A

**ABSENT:** Commissioner Rowdy Pruitt

<b>Tax Rate</b>	<b>FY 2025 Adopted</b>	<b>FY 2024 Adopted</b>
Property Tax Rate	\$0.664000	\$0.664000
No-New Revenue Rate	\$0.665661	\$0.554189
No-New Revenue Rate M&O	\$0.417968	\$0.393554
Voter Approval Rate	\$0.681658	\$0.742136
Debt Rate	\$0.249062	\$0.249499
Total Amount of Municipal Debt Obligations	\$183,360,303	

<b>Description</b>	<b>FY 2025 Proposed</b>	<b>FY 2024 Estimate</b>
Public Notices Required by law	\$20,000	\$16,000
Lobbying Services	\$0	\$0



# **ADOPTED ANNUAL OPERATING BUDGET**

## **Fiscal Year**

October 1, 2024, through September 30, 2025

## **Mayor**

Kameron Raburn

## **Mayor Pro Tem**

Lynda Isbell

## **Commission Members**

Ward 1 Vacant

Ward 2 Bruce Jones

Ward 3 Scott Hejny

Ward 4 Shirley Watson

Ward 5 Eric Pierce

## **Interim City Manager**

Daniel Ortiz

## **Budget Prepared By:**

Finance Department



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*The bluebonnet spirit of Texas*





Mayor  
Kameron Raburn

# MEET THE LEADERS

## Ennis City Commission

The legislative and governing body of the City of Ennis consists of a Mayor, Mayor Pro Tem and five (5) Commissioners. The City Commission is elected on a non-partisan basis with individual Commission members elected to three-year staggered terms. Five of the Commission members are elected from their respective single member wards. The Mayor and Mayor Pro Tern are elected at large. The City of Ennis has operated under the Commission-Manager form of government since 1913. The City Commission is responsible, among other things, for passing ordinances, adopting a budget, appointing committees, and hiring the City Manager, City Secretary and the City Attorney.

## City Commission Meetings

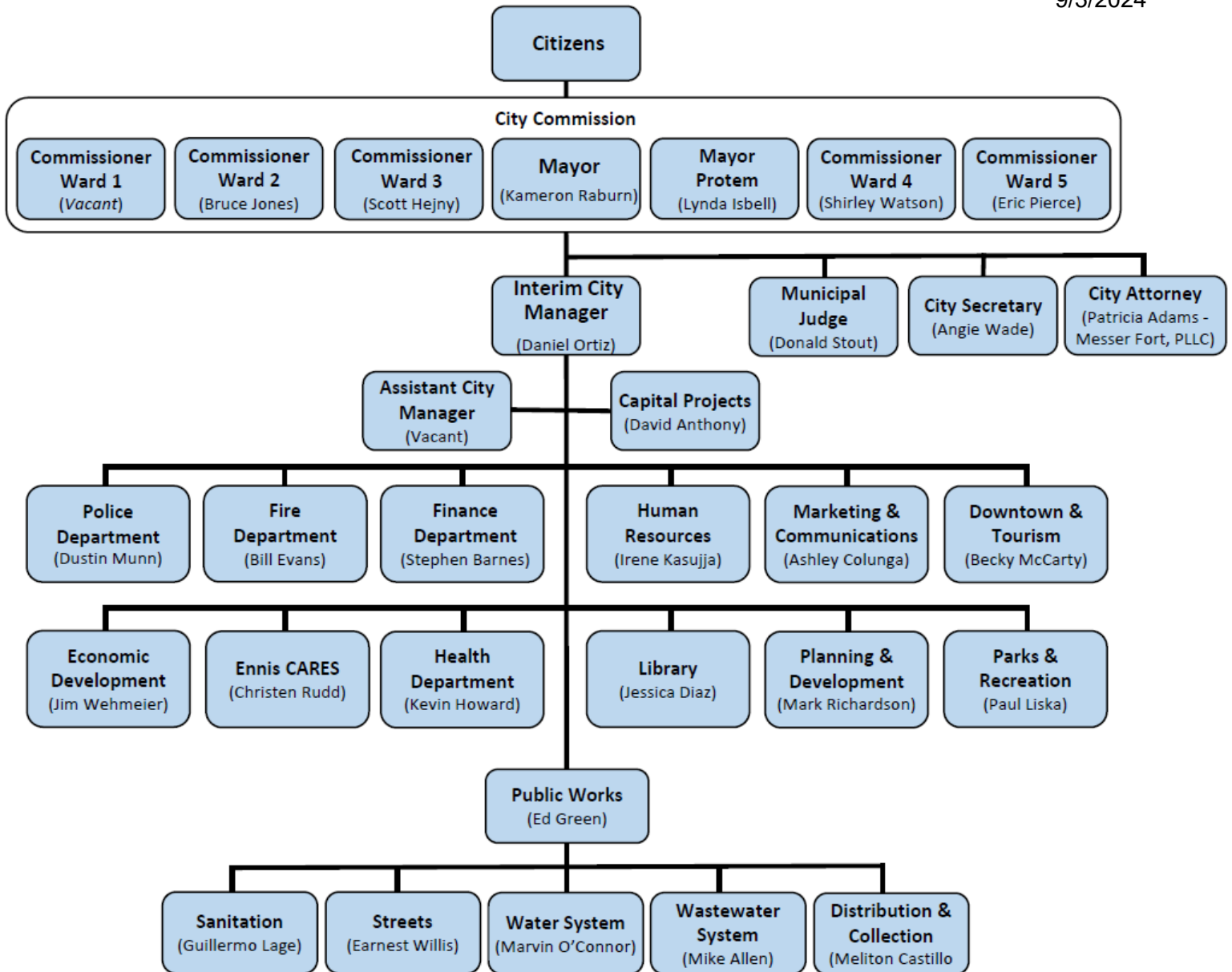
Regular meetings of the City Commission are held on the first and third Tuesday of each month at 6:00 p.m. in the Commission Chambers at City Hall. These meetings are open to the public and citizen input is welcome.



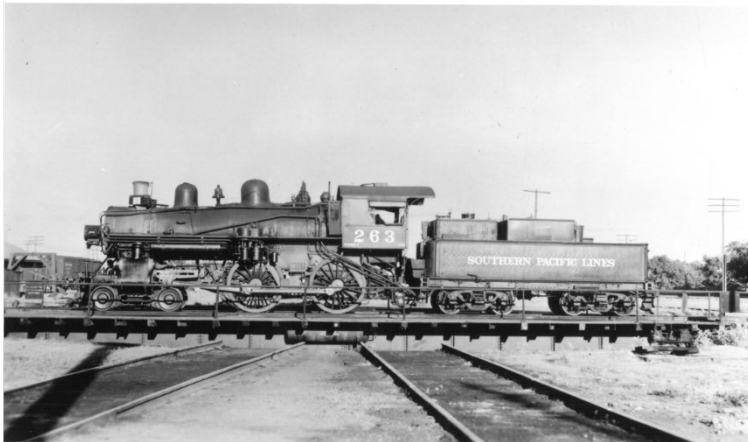
Left to right: Commissioner Jones, Commissioner Hejny, Mayor Raburn, Mayor Pro Tem Isbell, Commissioner Watson, Commissioner Pierce

# City of Ennis – Organizational Chart

9/3/2024

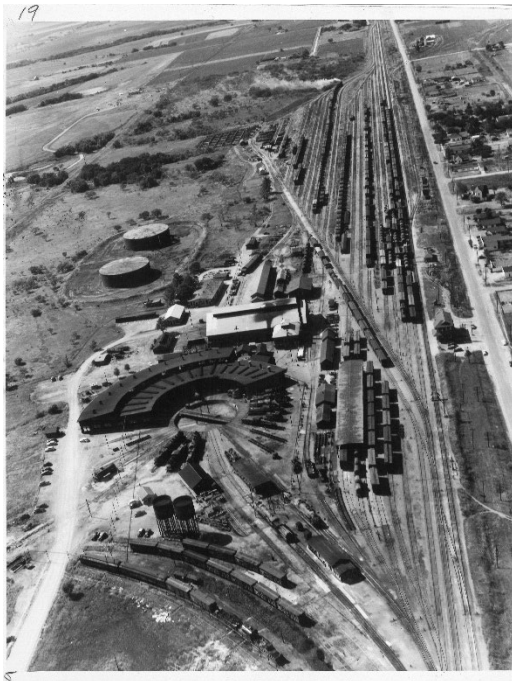


# History of Ennis



The City of Ennis is located in Ellis County, Texas. Ennis was established as a Railroad town 35 miles south of downtown Dallas on the Southern Pacific Railroad and at the intersection of Interstate Highway 45, State highways 34, 75, and 287, and Farm roads 85, 879, 1183, 1722, and 3413, fourteen miles southeast of Waxahachie. In 1871, the Houston and Texas Central Railroad (H&TC) purchased 647 acres of land in Ellis County at a price of \$5.00 per acre, establishing the line's northern terminus. On June 8, 1872, this site was established as the City of Ennis.

The Houston and Texas Central chose Ennis as its northern division headquarters in an agreement requiring that Ennis provide water for the railroad. The machine shops and roundhouse employed several hundred men. One condition of the agreement was that as long as Ennis was able to furnish water the shops could not be moved from the community. In 1891 the city of Ennis built the first of three lakes for this purpose, followed by another in 1895, and the last in 1940. This water was also used by the city for use besides drinking, while wells were used for drinking water.



## Aerial View of Railyard

The first train ran through the community in 1872, on its way from Corsicana to Dallas. The railroad was the key to the development of Ennis as an agricultural, commercial, and later, an industrial center. Ennis became a major center for cotton production. By 1874 the community had a population of 300 and rising land values. Ennis reached 3,000 by 1890, when it had two banks, a cotton compress, three cottonseed depositories, a cotton gin, a fruit-canning business, a brickyard, an opera house, and two weekly newspapers.

By 1914 Ennis had a population of 6,600, eleven churches, four banks, four cotton gins, a cotton-seed oil mill and cotton compress, a mattress factory, an ice factory, a light and power plant, and two newspapers, the Ennis Daily News and the Weekly Local.

In 1894 Ennis received its second railroad, the Texas Midland, which provided service from Paris, Texas, by 1897. In 1920, a total of 152,601 bales of cotton were ginned in Ellis County, the most in any county in America. By 1930, Ennis was known as the place "Where Railroads and Cotton Fields Meet." The community had a population of 7,069 and

205 businesses.

In 1956 Ennis changed to a city manager government. New elections were held in 1957, and a comprehensive zoning ordinance was implemented in 1959. In 1964 a new hospital was built. Lake Bardwell was completed in 1965 and was used for flood control, storage, and recreation. In 1968 the Ennis Municipal Airport, the only airport in the county, was completed. By 1970 Ennis had a population of 11,550 and 250 businesses. The city had become an industrial community, where items including business forms, trophies, furniture, clothing, printing,



novelties, and concrete were manufactured. Although agriculture had become less important, cotton was still grown, and cattle raising had become more prevalent. In 1990 it had a population of 13,883 and fifty-three manufacturers. The Texas Motorplex, a professional and amateur racetrack founded in 1986, seated 26,000 and held races throughout the year. Two popular annual events are held in Ennis, the Bluebonnet Trails, begun in the 1930s and held in late April and early May when the bluebonnets are in bloom, and the Ennis Polka Festival, founded in 1967 and held every May, which brings thousands of visitors to the community to celebrate its Czech heritage.

### **Designated Official Bluebonnet Trails & City of Texas**



Ennis was designated by the 1997 State Legislature as the home of the Official Texas Bluebonnet Trail and was designated the Official Bluebonnet City of Texas. Every year during the month of April, Ennis showcases over 40 miles of mapped driving Bluebonnet Trails. These trails are the oldest such trails known in the state, and tens of thousands of visitors make the short trek to Ennis to view this wonderful wildflower show. In 2000 the population had grown to 16,045 and is projected to reach 25,000 in 2025.

**Tornado of May 2013:** On May 15, 2013, historic downtown Ennis was struck by an EF1 Tornado.

Several buildings suffered serious damage, including buildings in the historic district. Business owners and community members were devastated as the heart of historic downtown Ennis was greatly affected by the natural disaster. A strong hope for a better Ennis was awakened and the 2013 tornado became a catalyst for the revitalization of the city. A downtown master plan in action paired with community bluebonnet spirit resulted in the beautiful historic downtown Ennis you see today.

### **Historic Downtown Ennis Streetscape**

The City of Ennis developed a Downtown Master Plan to serve as a road map for future development and economic revitalization. The Master Plan identified the need for an improved pedestrian experience promoting walkability and connectivity to the downtown core. It created a fully accessible curbsless street, erasing barriers, and providing flexibility and freedom of pedestrian movement. Design details include an authentic mix of historic clay brick paving, weathered concrete, and cast-iron details honoring the downtowns late 19th century heritage. Downtown Ennis is a distinctive, pedestrian friendly community providing a growing number of options for living, shopping, dining and entertainment.

## Looking to the Future

For over 150 years, Ennis has embraced the rapidly changing business environment and successfully repositioned its strategic development focus from railroad, to agriculture, to manufacturing and commerce. Ennis offers cost-of-living savings through affordable utilities, a well-developed roadway system, and more time for quality of life. Ennis is home to major companies. The Ennis Buc-ee's mega travel center which opened in 2020 receives 55,000 cars per week and

employs about 200 people. Other major companies in Ennis include Sterilite, Leggett and Platt, GAF Roofing, Ennis Steel Industries, CVS, Lowe's Distribution Centers and Freshpet Kitchens.







# STRATEGIC PLAN • 2023-2028



*The bluebonnet spirit of Texas*



## *Mission Statement*



Provide quality services equitably across the bluebonnet city that create a family-friendly community with a shared sense of belonging sustained for generations to enjoy.

## *Vision*



Ennis sustains its small-town atmosphere and identity while promoting growth and development, as well as providing opportunities for all to thrive in a safe, inclusive, and creative community.

## *Guiding Principles*



### **Transparent and Ethical**

We communicate and carry out the city's responsibilities with integrity.  
We are committed to serving with the highest ethical standards and professionalism.

### **Financial Responsibility**

We manage all resources entrusted to our care for the benefit of current and future generations.

### **Equity and Fairness**

We achieve equitable outcomes by drawing upon community diversity in decision making.

### **Thoughtful and Innovative**

Together with our community partners, we encourage creative and cutting-edge ideas, and apply new thinking and methods to proactively address issues and solve problems at the source.

### **Approachable and Compassionate Service**

We are an open and responsive city government, serving with dignity, respect, empathy, and kindness.

### **Valuing Our Employees**

We continuously invest in the growth, professional development, and well-being of our employees while creating a diverse, friendly, supportive, and productive environment where employees thrive and are engaged.

**Building Trust**



**Safe and Healthy Community**



**Exceptional Public Services**



**Thriving Economy**



**Vibrant Lifestyle**





# BUILDING TRUST

*Improve the relationship between City staff and the public by providing open two-way communication that creates greater transparency and opportunities for the public to participate in governmental activities.*

## OBJECTIVES

- Use multiple platforms and media to enhance citizen communication.
- Create more transparent communication opportunities for Police Department policies and procedures to enhance public trust.
- Develop a community engagement strategy to promote citizen involvement in the local government and community.
- Deliver effective and equitable customer service to improve citizens' experience with their city government.
- Provide accurate, consistent, and frequent communication to the public to increase transparency and awareness.
- Establish a bilingual outreach and communication plan to equitably communicate with our community.



## PERFORMANCE MEASURES

- Increase communication frequency.
- Increase the diversity of communication mediums.
- Increase the engagement rate through City quarterly email updates.
- Increase number of volunteers for City boards and commissions.
- Increase attendance and participation in civic organizations and activities.
- Increase Police Department community engagement.
- Increase Fire Department community engagement.
- Increase Ennis CARES community engagement.
- Increase number of hours for staff training in customer service.
- Increase participation in quarterly town-hall meetings.
- Finalize bilingual outreach and communication plan before September 2024.





# SAFE AND HEALTHY COMMUNITY



*Engage the community through education and outreach, invest in innovative programming, collaborative community partnerships, and provide the resources needed to help ensure public safety and wellbeing for people in Ennis.*

## OBJECTIVES

- Invest in personnel, training, equipment, technology, and professional education to enhance the delivery of public safety services (code enforcement, fire, health, police, public works, and social services).
- Work to ensure emergency response personnel are professionally trained, equipped and ready to quickly respond to disasters and threats to public safety.
- Implement community-based public safety services to develop an interactive and engaged relationship with the community.
- Collaborate with partners to support programs, initiatives, and services that promote public safety, environmental health, physical health, mental health, and longevity.
- Develop the Community Services Center and partner with other service providers to expand health and human services programming capacity.



## PERFORMANCE MEASURES

- Percentage reduction in violent and property crimes that impact quality of life.
- Percentage improvement in response times to Police Department emergency calls as compared to the national standard.
- Percentage improvement in response times to Fire Department emergency calls as compared to the national standard.
- Percentage improvement in alarm answering and alarm processing time as compared to national standard.
- Maintain current ISO Public Protection Classification rating as defined by the Fire Suppression Rating Schedule.
- Increase access to food for community members experiencing hunger.
- Increase available food resources for eligible individuals.
- Increase number of non-duplicated client contacts for individuals and households experiencing food insecurity annually.
- Increase number of partnerships that provide social services support.
- Percentage increase in environmental education events and programming.
- Increase utilization of the Loan-A-Tool program.
- Increase number of hours for City staff safety training annually.
- Mitigate number of accidents by City staff with city vehicles and equipment.
- Increase access to mental health services through partner organizations.
- Percentage increase in voluntary compliance rates for code violations.
- Percentage decrease in number of code violations.
- Percentage decrease in time to resolve a code violation.
- Increase number of volunteers for code enforcement clean-up days.



*Elevate life experiences throughout our community by providing residents and visitors with opportunities to enjoy events, entertainment, recreation, nature, and celebrate the City's diverse cultures and historic resources.*

## OBJECTIVES

- Implement the General Capital Improvement Plan (CIP) to provide the community with projects and facilities that enhance our quality of life.
- Revitalize our parks and enhance recreational opportunities by implementing the Parks Master Plan.
- Support parks and recreation programs, services, and facilities by ensuring equitable access for all.
- Facilitate and promote the use of public spaces for arts, culture, festivals and special events that make people feel welcome and connected to our community.
- Improve the overall beautification and appearance of the city to promote a sense of pride for the community.
- Protect and preserve our heritage and historic resources through thoughtful land use, environmental stewardship, and sustainable practices.
- Improve mobility networks (sidewalks, walking and biking trails) to create a more connected Ennis that supports healthy lifestyles.
- Provide accessible, modern and extensive library services to promote learning, literacy, and overall quality of life.
- Promote improved access to health care, social services, senior services and public transportation to improve the health and wellness of our community.



## PERFORMANCE MEASURES

- Implement the CIP.
- Percentage increase in resident satisfaction with parks and recreational experiences/options.
- Increase participation in arts, culture, festivals and special events.
- Increase number of volunteer hours for Keep Ennis Beautiful events.
- Increase number of volunteers for Keep Ennis Beautiful events.
- Increase number of Keep Ennis Beautiful events.
- Increase number of citizen education presentations.
- Increase connectivity of trails, sidewalks and walkways.
- Increase satisfaction in library services.
- Construct the Community Service Center by December 2025.





*Expand and grow the City strategically and thoughtfully so business and industry can thrive, residents have access to quality job opportunities, revenue is generated to sustain city government, and Ennis retains its small-town character and identity.*

## OBJECTIVES

- Encourage development throughout the community, with focuses on Bardwell Lake, Kaufman Corridor, and the Historic Downtown
- Implement the Downtown Master Plan to revitalize the Historic Downtown.
- Promote the City and its unique cultural and natural environment and spectacular wildflowers for tourism, events and activities that serve as our “first impression” with potential residents, investors and developers.
- Promote tourism through expansion of programs, activities, and facilities.
- Actively collaborate with the Chambers of Commerce to support the growth and prosperity of local businesses.
- Create, retain and sustain the growth of quality businesses to diversify the local economy (industrial, commercial, retail and restaurant development).
- Develop and implement a business recruitment strategy that results in higher-than-average wage jobs for Ennis residents.
- Enhance and expand workforce development initiatives to increase access to employment and career opportunities.
- Support residential development while working to ensure new neighborhoods are well planned and configured to support a healthy quality of life.
- Implement a marketing strategy that emphasizes our “Brand Story” and “Brand Identity” to present the City in the best possible light to attract new residents, investors, developers and businesses.
- Develop and implement an Airport Layout Plan to help ensure highest and best use of the municipal airport.



## PERFORMANCE MEASURES

- Increase the per capita income.
- Increase the median household income.
- Increase sales tax revenue.
- Upward movement trended for a desirable balance of housing value.
- Increase employment opportunity awareness throughout the City and its partners.
- Increase number of employment opportunities in Ennis.
- Increase number of new businesses.
- Increase number of renovated historic buildings through historic preservation and façade improvement grants.



*Invest in resilient infrastructure and the provision of vital public services that enhance safety, community connectivity, and quality of life.*

## OBJECTIVES

- Invest in personnel, training, equipment, technology and professional education to enhance the delivery of public services and improve customer service.
- Invest in all critical infrastructure per the CIP to create resilient systems capable of supporting current customers while enabling and supporting new growth and development.
- Develop and implement a Utility CIP based on the Water Master Plan and Wastewater Master Plan to improve and expand quality infrastructure.
- Develop and implement the Pavement Management Plan to guide future investments in street maintenance and repair.
- Implement the Stormwater Master Plan to guide development.
- Develop and implement a plan for sidewalk improvements to enhance mobility.
- Create a customer service center to improve access to information and resolve issues for the community.



## PERFORMANCE MEASURES

- Increase number of training hours per employee.
- Increase attendance at annual professional association conferences.
- Mitigate number of employee work-related accidents.
- Maintain required employee certifications.
- Assess the Fleet Replacement Program.
- Implement the CIP.
- Implement the Pavement Management Plan.
- Increase on-site inspections of construction projects.
- Increase sidewalk connections and improvements.
- Increase number of issues resolved through the customer service center.





## *Putting the Plan into Action*

Built to endure the changes of a five-year period while staying relevant, this Strategic Plan is high level. This means it says what the City will focus on to achieve the desired future for Ennis. The City's departments will work together to develop detailed implementation plans that lay out the actions required to fulfill each strategic goal and objective.

We are committed to focusing resources on the priorities that best serve the needs and desires expressed by our community and captured in this plan. As needs or opportunities shift during the life of the plan, the City expects to address any needed changes as part of the City's budget process.

The City will also address the six guiding principles identified by the City Commission during the strategic planning process.

### *Guiding Principles*



Transparent and Ethical

Financial Responsibility

Equity and Fairness

Thoughtful and Innovative

Approachable and Compassionate Service

Valuing Our Employees

These guiding principles are expectations for how the City makes decisions and delivers services. Employees will apply these principles in their day-to-day work.

### Keeping Track of Progress

How are we doing? We'll let you know.

The City will monitor progress toward our Strategic Plan goals and objectives, as well as report on the performance measures. Tracking keeps us transparent and holds us accountable.

The City will provide the community with an annual report and year-end Commission presentation. Community members can expect to understand what the City is working on and the benefits that will result for residents, businesses, and the community overall.

#### Monthly

City staff will meet and discuss progress on strategic plan goals and objectives.

#### Quarterly

City leadership will provide the City Manager with updates on progress toward each strategic priority and goal.

#### Twice A Year

The City Manager will provide the City Commission with an update on progress toward each strategic priority and goal, including successes and challenges.

#### Annually

The City Manager will provide a year-end report detailing progress on each strategic goal and objective. The report will be presented to the Commission and posted on the City's website, [www.ennistx.gov](http://www.ennistx.gov), for community access.

# Strategic Plan Performance Measures

Strategic Priority	Objectives	Performance Measures	Department	Annual Target	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Target
Building Trust	Use multiple platforms and media to enhance citizen communication	Increase the number of types of communications	Marketing	8	6	8	8
		Maintain social media communication posts frequency	Marketing	104	1,100	2,941	2,000
	Create more transparent communication opportunities for Police Department policies and procedures to enhance public trust	Increase Police Department Facebook Posts	Police	52	66	65	65
	Develop a community engagement strategy to promote citizen involvement in the local government and community	Decrease no. of vacancies for City boards and commissions	City Secretary	6	12	6	3
		Increase Ennis CARES community engagement	Ennis CARES	52	243	250	260
		Increase Fire Department Public Service Announcements	Fire	10	12	35	35
	Deliver effective and equitable customer service to improve citizens' experience with their city government	Increase number of hours for staff training in customer service	Finance	4	4	4	4
Safe & Healthy Community	Invest in personnel, training, equipment, technology, and professional education to enhance the delivery of public safety services	Increase number of annual safety training hours for City staff	Human Resources	4	4	4	4
		Maintain current ISO Public Protection Classification rating as defined by the Fire Suppression Rating Schedule	Fire	2-10	2-10	2-10	2-11
		Mitigate number of accidents by City staff operating City vehicles and equipment	Public Works	10	20	28	25
	Implement community-based public safety services to develop an interactive and engaged relationship with the community	Increase in number of Fire Safety Education events/yr	Fire	8	10	20	20
		Increase in number of community-based public safety events/yr	Police	4	66	65	65
	Collaborate with partners to support programs, initiatives, and services that promote public safety, environmental health, physical health, mental health, and longevity	Decrease in number of code violations	Health	1,700	1,647	1,700	1,700
		Increase food access by organizing events to assist community members experiencing hunger	Ennis CARES	4	9	11	12
		Increase number of partnerships that provide social services and mental health support	Ennis CARES	8	40	45	48
		Increase number of volunteers for code enforcement clean-up days	Health	10	18	12	15
		Increase the number of clients receiving assistance through the Ennis CARES Call Center	Ennis CARES	1,701	3,801	3,825	3,830
		Percentage code violations resolved in 30 days or less	Health	95%	94%	95%	95%
		Increase environmental education events and programming	Keep Ennis Beautiful	12	12	61	12
	Percentage voluntary compliance rates for code violations	Health	85%	81%	85%	87%	
Vibrant Lifestyle	Support parks and recreation programs, services, and facilities by ensuring equitable access for all.	Majority of residents are within 10-minute walk to a park	Parks	YES	YES	YES	YES
	Facilitate and promote the use of public spaces for arts, culture, festivals and special events that make people feel welcome and connected to our community	Maintain at least 10 arts, culture, festivals and special events per year	Downtown & Tourism	10	11	12	12
	Improve the overall beautification, appearance and environmental sustainability of the city to promote a sense of pride for the community.	Maintain the number of citizen education presentations	Keep Ennis Beautiful	10	8	40	12
		Increase the number of Keep Ennis Beautiful events	Keep Ennis Beautiful	4	4	10	6
	Improve mobility networks (sidewalks, walking and biking trails) to create a more connected Ennis that supports healthy lifestyles	Linear feet of new trails, sidewalks and walkways	Parks	125	160	160	125
Provide accessible, modern and extensive library services to promote learning, literacy, and overall quality of life	Increase the no. of library visitors/yr	Library	35,000	35,302	38,000	39,000	

Strategic Priority	Objectives	Performance Measures	Department	Annual Target	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Target
Thriving Economy	Encourage development throughout the community, with focuses on Bardwell Lake, Kaufman Corridor, and the Historic Downtown.	Increase the number of new developments-throughout the City	EcDev	5	6	7	5
		No. of HP, Façade & Small Business Catalyst Grants	EcDev	6	6	8	5
		Increase number of renovated historic buildings through historic preservation and façade improvement grants	EcDev	6	6	8	5
	Promote the City and its unique cultural and natural environment and spectacular wildflowers for tourism, events and activities that serve as our “first impression” with potential residents, investors and developers	Increase attendance of City events and activities per year	Downtown & Tourism	50,000	50,000	50,000	53,000
		No. of events and activities per year	Downtown & Tourism	10	11	12	12
		No. of new businesses downtown	Downtown & Tourism	5	3	6	6
	Promote tourism through expansion of programs, activities, and facilities	Increase attendance at the Welcome Center for Blue Bonnet Trails (BBT) Trails	Downtown & Tourism	20,000	25,000	27,000	30,000
		Increase the number of "Guided Bus Tours" during BBT Trails	Downtown & Tourism	5	5	19	21
		Increase the number of special events hosted at the Welcome Center	Downtown & Tourism	3	3	3	4
	Actively collaborate with the Chambers of Commerce to support the growth and prosperity of local businesses	Increase number of new businesses	EcDev	5	12	13	5
	Create, retain and sustain the growth of quality businesses to diversify the local economy (industrial, commercial, retail and restaurant development)	Increase number of new employment opportunities in Ennis	EcDev	100	295	295	200
	Develop and implement a business recruitment strategy that results in higher-than-average wage jobs for Ennis residents.	Increase the median household income	EcDev	\$70,000	\$58,735	\$72,662	\$74,000
		Increase the per capita income	EcDev	\$32,000	\$26,766	\$31,063	\$32,000
	Enhance and expand workforce development initiatives to increase access to employment and career opportunities	Increase number of Ennis ISD Scholarship students who return to work in Ennis	EcDev	6	11	36	35
		Increase amount of trade scholarships with higher education partners	EcDev	\$20,000	\$25,000	\$25,000	\$25,000
	Support residential development while working to ensure new neighborhoods are well planned and configured to support a healthy quality of life	No. of new homes larger than 2,500 s.f. in Planned Development neighborhood partnerships	Planning	25	15	17	20
Implement a marketing strategy that emphasizes our “Brand Story” and “Brand Identity” to present the City in the best possible light to attract new residents, investors, developers and businesses	Increase the number of times the brand story is broadcast	Marketing	25	200	455	465	
Exceptional Public Service	Invest in personnel, training, equipment, technology and professional education to enhance the delivery of public services and improve customer service	Increase number of training hours per employee	Human Resources	0	4.3	4.3	5
		Increase no. of on-site inspections of construction projects	Public Works	550	485	600	600
		Maintain attendance at annual professional association conferences	Human Resources	1	1	1	1
		Number of employee work-related accidents	Human Resources	10	6	11	11
	Develop and implement new master plans to guide future development and investments	No. of new Master Plans developed and implemented	Public Works	8	3	5	5



# City Manager Message

Honorable Mayor and City Commission,

The City Charter requires the City Manager to prepare and submit to the City Commission an annual budget with appropriations for each respective departments and service areas of the City government. The City Commission approved the annual budget for the upcoming fiscal year that begins October 1st and runs through September 30th.

Preparation of the annual budget begins in early spring with guidance from the City Manager and budget targets provided by the Finance Department. This year departments utilized the OpenGov platform and its budgeting tool to develop the recommended budget appropriation for their service areas and decision packages. The guidance for the Fiscal Year 2025 included the guiding principles and strategic priorities from the City's 2023 – 2028 Strategic Plan that was adopted by the City Commission on May 2, 2023.

The economic outlook that factored into the proposed Fiscal Year 2025 budget was presented by the City Manager at the City Commission Budget Workshop on June 25, 2024. It included:

- *The City will continue to grow and prosper for the foreseeable future.*
- *Sustaining moderate residential growth is imperative for our overall financial health.*
- *General Revenues to the City will continue to increase but likely slow.*
- *Sales Tax Revenue losses will affect the General Fund, Economic Development Corporation, Crime Control and Prevention District, and Street Fund.*
- *Implementing the General Capital Improvement Plan (CIP) is crucial to improving our quality of life, attracting high earners and new businesses to our community.*
- *Implementing the Utility Capital Improvement Plan (CIP) is crucial to improving our critical infrastructure to support future growth.*
- *Inflation is adversely affecting taxpayers, particularly low and fixed-income.*
- *Inflation is adversely affecting city staff and the cost of consumables.*
- *Labor market forces are making it more costly to retain and hire staff.*

One of the challenges the City faced as it finalized its annual budget proposal was a variation in preliminary property values versus certified valuation. Each year staff prepare property tax budget assumptions based on multiple estimates obtained from Ellis Appraisal District throughout the budget process. On July 12, 2024, the final preliminary property values estimate from Ellis Appraisal District were estimated to be \$3.525 billion in taxable value. When certified valuations were received on July 25, 2024 the figure was lower at \$3.367 billion. The reduced amount had a negative impact on the anticipated revenue to the general fund in an amount exceeding \$700,000.00.

Despite the certified valuations coming in lower than preliminary estimates, the City Commission's desired the total proposed tax rate for the Fiscal Year 2025 be kept at the prior year rate:

Current / Proposed M&O Rate	\$0.415000
Current / Proposed I&S Rate	\$0.249000
<b>Total Proposed Rate</b>	<b>\$0.664000</b>

The reduction in the anticipated General Fund Revenue resulted in no additional consideration of decision packages. Decision packages were items that directors prepared as items to enhance their service areas or when their operational expenses exceeded the budget targets departments were to meet. In order to maintain the goal of keeping the property tax rate the same, approximately \$755,360.00 in savings were identified in items changed or removed from the budget. These items included:

<u>Items Affected</u>	<u>Savings</u>
No New Staff in General Fund	\$ 365,360
Public Works Breakroom for Street Division Not Funded	\$ 40,000
Future land use Plan Not Funded	\$ 100,000
Detention Facility Doors to be covered by CCPD	\$ 35,000
Uniform/Logo Shirts Reduce Budget	\$ 70,000
4% Cost of Living Adjustment vs 5%	\$ 145,000
<b>TOTAL SAVINGS</b>	<b>\$755,360</b>

In addition to the challenges affecting the City's General Fund and EDC fund, a recent utility rate study revealed the Utility Fund was underfunded by approximately \$795,000 in Fiscal Year 2024. The Utility Fund supports the water and sewer operations of the City. These operations are not supported by property taxes or other general fund revenues. The proposed FY 2025 budget includes rate increases for the City's water and wastewater rates across all customer categories.

Ennis, like many other communities in the DFW region, continues to have critical infrastructure needs to meet both current and future demand. The City has experienced considerable growth over the last ten years that has placed added pressure on the City's aging infrastructure. During Fiscal Year 2024, the City experienced significant and unforeseen challenges that affected water and wastewater service areas and resulted in greater than expected expenses. Some of these challenges were the result of major storms and significant rainfall events that affected major water and wastewater systems and infrastructure components. The expenses to repair and maintain these crucial operations and the creation of a special relief grant program funded out of the Utility Fund to assist homeowners impacted by sewer backups during these rain events highlighted the complexity of maintaining the City's aging infrastructure and pressure it faces as the City of Ennis continues to grow.

The City has secured certificate of obligations loans to fund \$20 million in General CIP projects and \$20 million in Utility CIP for water and wastewater projects. Funding borrowed for the General CIP will support the acquisition of a new apparatus for the Fire Department, improvements to parks, and the construction of a new public works facility. Funding borrowed for the Utility CIP will support the expansion of the City's water treatment plant and various projects in the water and wastewater distribution systems. The City is also finalizing an update to its Utility Master Plan. The recommendations and projects identified will be factored into future utility rate study and other funding opportunities that may be pursued.

The City also has faced significant challenges to attract and retain employees. Competition for quality employees remains high in the region, especially for positions that require advanced knowledge or certifications. The difficulty was so great in certain operational areas that compensation adjustments in Fiscal Year 2024 were necessary to retain employees and be more competitive to fill vacancies. Public Works, water, and wastewater utilities have been particularly impacted.

In 2018, a U.S. Government Accountability Office (GAO) indicated that an estimated 37% of water and 31% of wastewater operators will retire by 2028, according to a 2018 report from the Government Accountability Office. In 2021, the Texas Commission on Environmental Quality (TCEQ) published a policy brief Issue 11: Shortage of Water and Wastewater Operators. TCEQ stated:

*“Over the last ten years, as the population of Texas has grown, there has been a steady decline in the number of licensed water and wastewater operators per capita in Texas. If this trend continues, Texas will experience a significant shortage of licensed water and wastewater operators”.*

As the City proceeds with implementing its Utility CIP and expansion of its water and wastewater treatment plants, the workforce needed to serve these two utilities will face added pressure if not adequately staffed with qualified and experienced operators. As the City continues to grow, it will require diligently planned resources to be properly allocated, its greatest asset (employees) be properly trained, and services areas appropriately staffed to meet the growing needs of the community.

Like many local governments, Ennis faces challenges with higher cost for goods, equipment and services attributed to inflation and deferred maintenance and upgrades to the City’s infrastructure grow more costly over time. Financial constraints, speed of growth the community experienced, the desire to maintain palatable rates and fees, and other factors impact the ability to maintain the City’s infrastructure. The Utility Master Plan for water and wastewater both indicated the treatments plants for each respective service areas have reached or will quickly reach the TCEQ minimum capacity requirements for specific elements of each system and treatment plants. In various instances components of the water and wastewater utility are reaching their useful life at the same time that utility systems are seeing growing demand. This is compounding the challenges the City is facing especially where the City lacks redundancy. The lack of staff, equipment, and system redundancy impacts the City ability to be resilient to withstand the growing needs of the City or in the event of a natural disaster. The City plans to pursue an updated utility rate study that incorporates the updated master plan information and updated factors the City is navigating



The Fiscal Year 2025 budget appropriations total \$153,073,793.00

<b>Fund Numbers Fund Descriptions Appropriations</b>		
001	General Fund	31,185,595
111	City Crime Prevention District (CCPD)	1,739,880
151	Tax Increment Reinvestment Zone 1	2,500
152	Tax Increment Reinvestment Zone 2	2,500
153	Tax Increment Reinvestment Zone 3	2,500
214	Tourism	511,824
225	Law Enforcement Officer Standards Education	5,100
401	Street Reconstruction	3,082,906
554	Library Donations	427,000
66	Fire Donations	8,000
520	Museum Donations	1,000
567	Parks Donations	3,709
235	Police Forfeiture	15,000
155	Prairie View PID	30,000
156	Hollow PID	30,000
005	Debt Service Fund	8,059,499
002	Quality Incentive Payment Program (QIPP)	36,940,606
165	Self Insurance	6,868,669
170	Fleet Replacement	1,154,420
302	Utility Fund	16,292,863
357	Sanitation	1,837,058
312	Airport	414,517
101	Economic Development Corporation	7,508,647
404	General Capital Projects	18,450,000
342	Water & Sewer Capital Projects	18,500,000

Respectfully Submitted,



Daniel Ortiz Hernandez, Interim City Manager

# FY 2025 BUDGET IN BRIEF

The following pages contain brief summaries of each major fund in the FY 2025 Budget.

## General Fund

The General Fund is the operating fund of the City. It is used to account for all revenues and expenditures relating to the operations of the City that are not accounted for in other funds.

### Revenues

Total General Fund Revenue budgeted for FY 2025 is \$31,224,969 which represents an increase of 6% over the FY 2024 estimate. Property Taxes make up approximately 40% of budgeted revenue. Sales Taxes make up 21% of budgeted revenue. Other General Fund revenue sources include franchise fees, license and permit fees and transfers from other funds to cover indirect costs.

### Expenditures

The total General Fund FY 2025 expenditure budget is \$31,185,594 which represents an increase of 4% over the estimate for FY 2024. The primary cause of the increase is a 4% cost of living increase for employees. Of the total General Fund expenditures budgeted, \$23,549,220 or 75.5% is allocated to salary and benefit costs. Other costs budgeted include supplies, equipment, repair and maintenance, and various services.

## Enterprise Funds

Enterprise Funds are used for activities that are financed and operated in a manner similar to the private sector where the cost of providing goods and services to the general public are financed through user charges.

### Utility Fund

#### Revenues

The total Utility Fund budgeted revenue for FY 2025 is \$15,416,134. Water and Sewer Sales make up 99% of all revenue. A water and sewer rate study was conducted and it was found that rate increases were needed to cover the cost of providing the services. As a part of the FY 2025 budget adoption, the water and sewer rates were also increased.

#### Expenditures

The total Utility Fund FY 2025 expenditure budget including debt is \$16,292,863 which represents an 8% increase over the estimate for FY 2024. The budgeted increase is due to increasing costs, issuing additional debt, adding new employees and a 4% cost of living increase.

## Special Revenue Funds

Special Revenue Funds are used to account for proceeds of specific resources that are legally restricted to expenditures for specific purposes.

### Crime Control Prevention District Fund (CCPD)

#### Revenue

The FY 2025 Budgeted Revenue is \$1,582,882 which represents a 4% increase over the FY 2024 estimated revenue. The revenue consists primarily of a portion of the city's sales tax collection.

**Expenditures**

The FY 2025 budget is \$1,739,880 which represents a 24% decrease compared to the FY 2024 estimated expenditures. The FY 2024 budget was higher to fund a major capital project (Computer Aided Dispatch System).

**Street Reconstruction**

**Revenue**

The FY 2025 budget is \$1,618,941 which represents a 2% increase over the estimate for FY 2024. The revenue consists primarily of a portion of the city's sales tax collection.

**Expenditures**

The FY 2025 budget is \$3,082,906. This represents a \$2.6 Million increase compared to FY 2024 estimated expenditures due to an increase in planned street reconstruction projects.

## **Internal Service Funds**

Internal Service Funds account for the financing of goods and services provided to other funds and departments on a cost-reimbursement basis.

**Self-Insurance Fund**

**Revenues**

The FY 2025 Budget is \$4,783,340 which comes from both City of Ennis and employees' contributions. The City deposits approximately the same amount each fiscal year. The FY 2025 budget does not include insurance premium increases for employees.

**Expenditures**

The FY 2025 Budget is \$6,868,699 and 37% higher than FY 2024 due to an increase in transfers to the General Fund to cover indirect cost and to off-set the contribution from the General Fund.

## **Economic Development Corporation Fund**

**Revenues**

The primary source of revenue for the Economic Development Corporation is Sales Tax and the FY 2025 Budget amount is \$3,237,882 which represents a 4% increase over the FY 2024 estimate.

**Expenditures**

The FY 2025 Budget is \$6,934,721. In FY 2024 the budgeted amount was \$8,229,634. Each year the total budget is based on a list of planned projects.

## **General Debt Service Fund**

**Revenues**

The General Debt Service Fund is supported by a percentage of the property tax levy. The FY 2025 Levy amount budgeted is \$7,576,761 which is a slight increase over the FY 2024 Budget amount of \$7,558,037.

**Expenditures**

The FY 2025 Budget amount is \$8,059,499 which represents a 3% increase over FY 2024 estimated expenditures. The increase is due to the issuance of 2024 Certificate of Obligations.



# Capital Projects Funds

Capital Projects Funds are used to account for acquisitions of capital assets financed from general obligation proceeds, revenue bonds, certificates of obligation proceeds or transfers from other funds. The Capital Projects Funds include the General Capital Projects Fund and the Water and Sewer Capital Projects Fund.

## **General Capital Projects Fund**

### **Revenues**

The FY 2025 Budget amount is \$88,000 which is anticipated to come from interest earnings. During FY 2024, the City issued the 2024 Certificate of Obligation in the amount of \$20,000,000.

### **Expenditures**

The FY 2025 Budget amount is \$18,450,000 for various Capital Projects. The amount budgeted in FY 2024 is \$36,537,043. The budget for projects that were not complete in FY 2024 will be rollover over to FY 2025 in a Supplemental Budget Appropriation.

## **Water and Sewer Capital Projects Fund**

### **Revenues**

The FY 2025 Budget amount is \$50,000 which is anticipated to come from interest earnings. During FY 2024, the City issued the 2024 Certificate of Obligation in the amount of \$20,000,000.

### **Expenditures**

The FY 2025 Budget amount is \$18,500,000 for various Capital Projects. The amount budgeted in FY 2024 is \$14,207,889. The budget for projects that were not complete in FY 2024 will be rollover over to FY 2025 in a Supplemental Budget Appropriation.

# FY 2025 Total Adopted Budget (All Funds)

ALL BUDGETED FUNDS REVENUES AND EXPENDITURES				
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimate	FY 2025 Adopted
<b>Estimated Beginning Fund Balance</b>	<b>61,834,573</b>	<b>88,699,675</b>	<b>80,184,494</b>	<b>115,972,231</b>
<b>Revenue and Sources</b>				
2002 Water Const Fund	0	933	0	0
Airport Fund	259,436	239,417	238,236	259,500
Bluebonnet Estates Park Land Development		98,132	0	0
CCPD	1,689,132	1,693,535	1,520,567	1,582,882
Certificate of Obligation, Series 2019	237,671	0	0	0
CO Series 2018A Debt Service	257,000	0	0	0
Court Security	5,723	6,030	7,950	5,919
Court Technology	9,498	9,717	11,668	9,717
Debt Service	6,686,098	7,760,969	8,393,330	8,371,590
Employee Appreciation	3	0	0	0
Ennis EDC General Fund	3,646,120	3,650,740	3,339,862	3,287,882
Fire Donation Fund	3,628	7,254	3,579	
Fleet Replacement	0	1,104,791	141,361	868,772
General	25,520,514	26,760,912	29,232,137	31,224,696
General Capital Projects	15,496,962	940,008	20,302,997	88,000
Hollow PID	0	15,000	18,000	30,000
LEOSE	2,965	21	8,306	4,000
Library Donation Fund	6,013	11,917	29,230	0
Library Endowment Fund	1,547	10,249	0	0
Museum Donation Fund	754	213	1,453	0
Parks Donation Fund	2,254	5,510	8,005	0
Police Donation Fund	17	30	572	0
Police Forfeiture	29,162	3,842	237	0
Praire View PID	0	15,000	15,000	125,000
QIPP	28,636,395	32,688,991	30,881,751	39,355,772
Sanitation	1,728,505	1,833,836	1879341.4	1,930,499
Self-Insurance	4,590,997	4,689,680	4,600,047	4,783,340
Street Reconstruction	1,732,912	1,736,429	1,580,348	1,618,941
Tax Increment Reinvestment zone #1	184,177	526,940	532,783	458,460
Tax Increment Reinvestment Zone #2	120,277	343,310	345,337	330,577
Tax Increment Reinvestment Zone #3	70,557	203,551	210,284	577,961
Tourism	498,140	551,623	589,166	511,820
Utility	12,145,646	13,184,361	14,277,553	15,416,134
Utility Capital Projects	17,704,693	1,068,891	22,308,278	50,000
<b>Total Revenue and Sources</b>	<b>121,266,797</b>	<b>99,161,833</b>	<b>140,477,377</b>	<b>110,891,462</b>
<b>Expenditures and Uses</b>				
Airport Fund	215,938	250,353	321,106	414,517
CCPD	1,054,383	2,429,368	2,280,514	1,739,880
Certificate of Obligation, Series 2019	58,495	0	0	0
Court Security		195	0	0
Debt Service	6,629,699	7,703,479	7,843,714	8,059,499
Ennis EDC General Fund	4,520,501	3,365,433	2,119,297	7,508,647
Fire Donation Fund	3,255	5,797	4,055	8,000
Fleet Replacement	0	504,609	877,074	1,154,420
General	22,589,435	31,165,935	29,857,098	31,185,595
General Capital Projects	8,659,800	5,792,480	6,458,359	18,450,000
Hollow PID	0	1,577	27,234	30,000
Ill Cardinals Park Land Development	1,000	0	0	0
LEOSE	473	5,178	2,981	5,100
Library Donation Fund	10,936	5,185	5,335	427,000
Museum Donation Fund	321	142	445	1,000
Parks Donation Fund	2,254	2,485	6,213	3,709
Police Forfeiture	58,647	21,397	8,056	15,000
Praire View PID	0	2,508	21,056	30,000
QIPP	27,330,983	27,703,296	26,647,861	36,940,606
Sanitation	1,317,060	1,626,791	2,063,754	1,837,058
Self-Insurance	4,669,805	4,748,543	3,187,623	6,868,669
Street Reconstruction	440,693	2,888,375	427,859	3,082,906
Tax Increment Reinvestment zone #1	524	77	147	2,500
Tax Increment Reinvestment Zone #2	54,250	53,628	98,437	2,500
Tax Increment Reinvestment Zone #3	2,888	108	159	2,500
Tourism	323,637	453,398	451,759	511,824
Utility	12,400,993	12,222,648	13,675,369	16,292,863
Utility Capital Projects	4,055,725	6,724,029	8,304,135	18,500,000
<b>Total Expenditures and Uses</b>	<b>94,401,695</b>	<b>107,677,014</b>	<b>104,689,640</b>	<b>153,073,793</b>
<b>Ending Fund Balance</b>	<b>88,699,675</b>	<b>80,184,494</b>	<b>115,972,230</b>	<b>91,625,149</b>

# FUND STRUCTURE AND FUND TYPES

Funds are distinguished from one another based on the function they serve. There are two broad fund categories in the City of Ennis: Governmental Funds and Proprietary Funds.

Governmental Funds are where most governmental functions such as general administration, judicial, public safety, public works, transportation, health and welfare and parks and recreation are financed. General Fund is the dominant type of Governmental Fund. The other Governmental Funds in the City are Special Revenue Funds, Debt Service Fund, Capital Projects Fund and Permanent Fund.

Proprietary Funds account for the acquisition, operation, and maintenance of government facilities and services, which are entirely self-supported by user fees and charges rather than general revenues such as taxes, fines, licenses or permits. The two types of Proprietary Funds in the City are Enterprise Funds and Internal Service Funds.

The descriptions of these fund types are covered in detail in the section below.

## MAJOR FUNDS AND NON-MAJOR FUNDS

Funds are also grouped as major funds and non-major funds based on the proportion of the annual budget they support.

### Major Funds

Major funds support significant activities of the City and include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the annual operating budget.

### Non-Major Funds

Non-major funds represent the remainder of the funds in the FY 2025 Approved Budget that constitute less than 10% of the revenues or expenditures of the annual operating budget.

## FUND TYPES

This section describes the City's fund types and the specific funds within each fund type.

## GOVERNMENTAL FUNDS

### General Fund

The main operating fund for the City of Ennis, the General Fund. General Fund accounts for all general government activity not accounted for in other funds. It includes most tax revenues and most essential services such as public safety, parks, recreation, planning, and administration.

### Special Revenue Funds

Special Revenue Funds account for specific sources that are legally restricted to expenditures for specific purposes only. Some of the larger special revenue funds include the Quality Improvement Payment Program (QIPP) Fund, City Crime Prevention District (CCPD) Fund and Street Reconstruction Fund. Smaller funds in this category include various donation funds, Tax Increment Reinvestment Zone (TIRZ) Funds and Public Improvement District (PID) Funds.

## **Debt Service Fund**

Debt Service funds are used to account for resources that are restricted, committed, or assigned to expenditures for principal and interest on short-term or long-term debt. The City's debt service funds are Debt Service Fund and Utility Fund debt Service Fund.

## **Capital Project Funds**

Capital funds account for financial resources to be used for the acquisition or construction of capital assets facilities and other capital assets. Expenditures vary greatly from year to year due to the number and timing of appropriated projects. The City's Capital Funds are the General Capital Projects Fund and the Utility Capital Projects Fund.

# **PROPRIETARY FUNDS**

## **Enterprise Funds**

Enterprise Funds are used to account for services that operate like private businesses whereby goods or services are provided to customers external to the government. Customers are charged user fees and charges. When activity is financed with debt, it is secured solely from revenues from user fees. Below are the City's Enterprise Funds.

### **Utility Fund**

The City's Utility Fund is used to operate and maintain a quality water supply system and to collect, convey, and treat wastewater effectively and economically within the Commission approved rate structure. It also supports the repair and maintenance of water and/or sewer infrastructure.

### **Airport Fund**

An enterprise fund used to account for the Ennis Airport operations. The fees collected are used to fund airport operations and maintenance.

### **Sanitation Fund**

Sanitation Fund is used to account for Sanitation revenue and operation cost.

## **Internal Service Funds**

These are funds that account for the financing of goods and services provided to other funds and departments in the City on a cost-reimbursement basis. The City has two internal service funds: Self-Insurance Fund, and Fleet Replacement Fund.

### **Self-Insurance Fund**

This fund is used to account for self-insurance services provided to other departments of the City on a cost-reimbursement basis.

### **Fleet Replacement Fund**

This fund is used to account for fleet maintenance services provided to other departments of the City on a cost-reimbursement basis.



## CITY OF ENNIS FUND STRUCTURE AND FUND TYPES

The Fund/Category matrix displays the relationship between the City's major funds and non-major funds in the FY 2025 Adopted Budget.

Fund/Category	Major Fund	Non-Major Fund	Included in Budget
<b>Governmental Funds</b>			
General Fund	x		x
<b>Special Revenue Funds</b>			
Crime Control & Prevention District		x	x
Fire Donation		x	x
Hollow PID Fund		x	x
Law Enforcement Education Fund		x	x
Library Donation Fund		x	x
Museum Donation Fund		x	x
Parks Donation		x	x
Police Forfeiture Fund		x	
QIPP fund	x		x
Street Reconstruction Fund		x	x
EDC General Fund	x		x
Prairie View PID Fund		x	x
Tax Increment Reinvestment Zone #1		x	x
Tax Increment Reinvestment Zone #2		x	x
Tax Increment Reinvestment Zone #3		x	x
Tourism Fund		x	x
<b>Debt Service Funds</b>			
Debt Service	x		x
<b>Capital Projects Funds</b>			
General Capital Projects Fund	x		x
Utility Capital Projects Fund	x		x
<b>Permanent Fund</b>			
Library Endowment Fund		x	x
<b>Proprietary Funds</b>			
<b>Enterprise Funds</b>			
Airport Fund		x	x
Sanitation Fund		x	x
Utility Fund	x		x
<b>Internal Service Funds</b>			
Fleet Replacement Fund	x		x
Self-Insurance fund	x		x

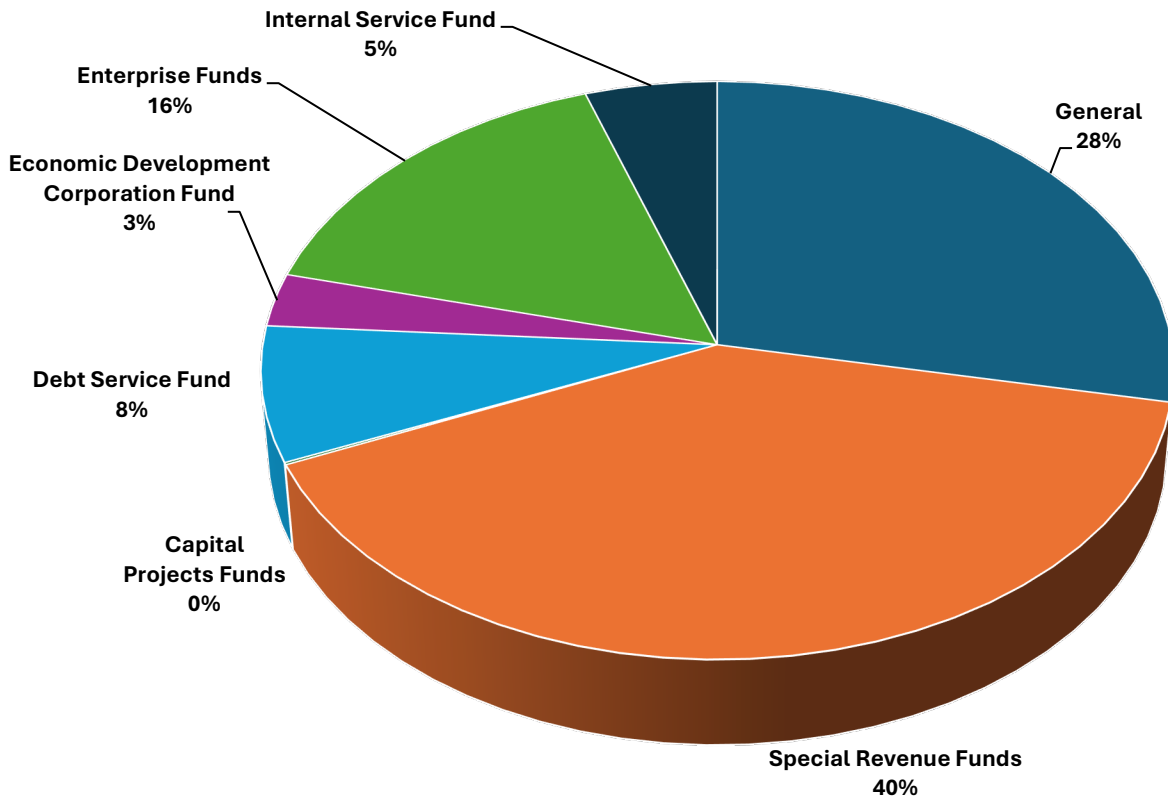
## Total Revenue by Fund Type and % of Total Budget

	Adopted FY 2025	% by Fund Type	% of Total Budget
<b>GOVERNMENTAL FUNDS</b>	<b>87,633,217</b>		
<b>General</b>	<b>31,224,696</b>	<b>28.16%</b>	
General	31,224,696		28.158%
<b>Special Revenue Funds</b>	<b>44,611,049</b>	<b>40.23%</b>	
CCPD	1,582,882		1.427%
Court Security	5,919		0.005%
Court Technology	9,717		0.009%
Hollow PID	30,000		0.027%
LEOSE	4,000		0.004%
Library Donation Fund	0		0.000%
Prairie View PID	125,000		0.113%
QIPP	39,355,772		35.490%
Street Reconstruction	1,618,941		1.460%
Tax Increment Reinvestment Fund #2	330,577		0.298%
Tax Increment Reinvestment zone #1	458,460		0.413%
Tax Increment Reinvestment Zone #3	577,961		0.521%
Tourism	511,820		0.462%
<b>Capital Projects Funds</b>	<b>138,000</b>	<b>0.12%</b>	
General Capital Projects	88,000		0.079%
Utility Capital Projects	50,000		0.045%
<b>Debt Service Fund</b>	<b>8,371,590</b>	<b>7.55%</b>	
Debt Service	8,371,590		7.549%
<b>Economic Development Corporation Fund</b>	<b>3,287,882</b>	<b>2.96%</b>	
Ennis EDC General Fund	3,287,882		2.965%
<b>PROPRIETARY FUNDS</b>	<b>23,258,245</b>		
<b>Enterprise Funds</b>	<b>17,606,133</b>	<b>15.88%</b>	
Airport Fund	259,500		0.234%
Sanitation	1,930,499		1.741%
Utility	15,416,134		13.902%
<b>Internal Service Fund</b>	<b>5,652,112</b>	<b>5.10%</b>	
Fleet Replacement	868,772		0.783%
Self-Insurance	4,783,340		4.314%
<b>Grand Total</b>	<b>110,891,462</b>	<b>100.00%</b>	<b>100.00%</b>

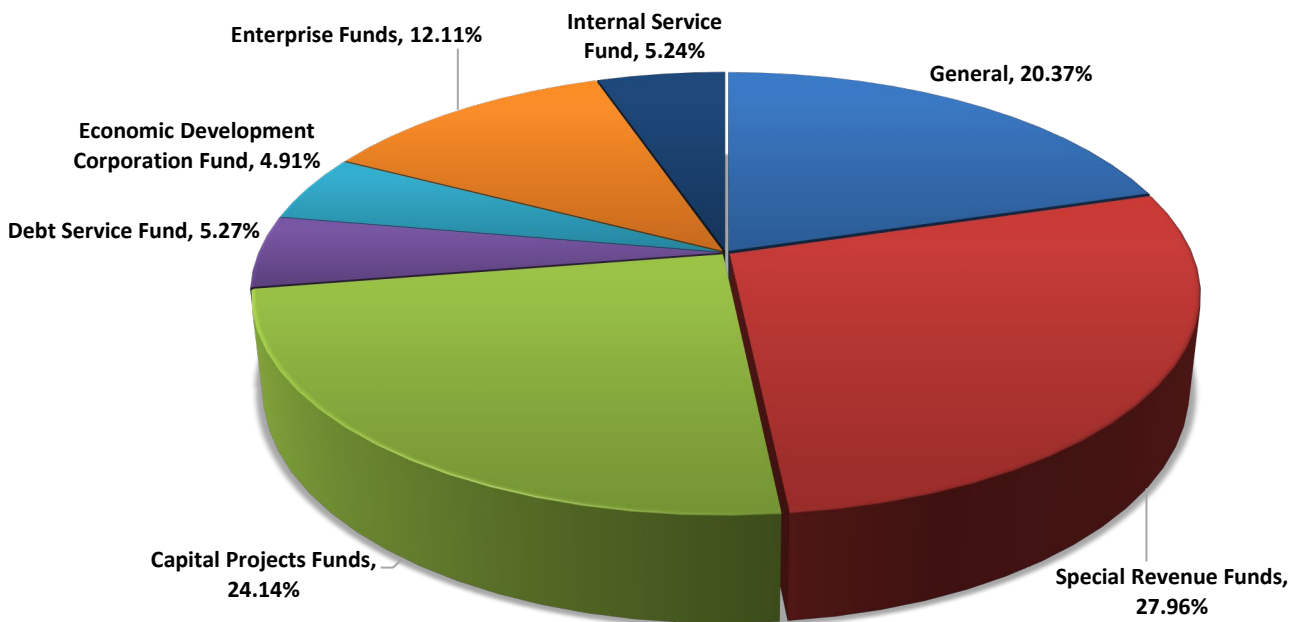
## Total Expenditure by Fund Type and % of Total Budget

	FY 2025 Adopted	% by Fund Type	% by Fund name
<b>GOVERNMENTAL FUNDS</b>	<b>126,506,266</b>		
<b>General</b>	<b>31,185,595</b>	<b>20.37%</b>	
General	31,185,595		20.37%
<b>Special Revenue Funds</b>	<b>42,802,525</b>	<b>27.96%</b>	
CCPD	1,739,880		1.14%
Fire Donation Fund	8,000		0.01%
Hollow PID	30,000		0.02%
LEOSE	5,100		0.00%
Library Donation Fund	427,000		0.28%
Museum Donation Fund	1,000		0.00%
Parks Donation Fund	3,709		0.00%
Police Forfeiture	15,000		0.01%
Prairie View PID	30,000		0.02%
QIPP	36,940,606		24.13%
Street Reconstruction	3,082,906		2.01%
Tax Increment Reinvestment Fund #1	2,500		0.002%
Tax Increment Reinvestment zone #2	2,500		0.002%
Tax Increment Reinvestment Zone #3	2,500		0.002%
Tourism	511,824		0.33%
<b>Capital Projects Funds</b>	<b>36,950,000</b>	<b>24.14%</b>	
General Capital Projects	18,450,000		12.05%
Utility Capital Projects	18,500,000		12.09%
<b>Debt Service Fund</b>	<b>8,059,499</b>	<b>5.27%</b>	
Debt Service	8,059,499		5.27%
<b>Economic Development Corporation Fund</b>	<b>7,508,647</b>	<b>4.91%</b>	
Ennis EDC General Fund	7,508,647		4.91%
<b>PROPRIETARY FUNDS</b>	<b>26,567,527</b>		
<b>Enterprise Funds</b>	<b>18,544,438</b>	<b>12.11%</b>	
Airport Fund	414,517		0.27%
Sanitation	1,837,058		1.20%
Utility	16,292,863		10.64%
<b>Internal Service Fund</b>	<b>8,023,089</b>	<b>5.24%</b>	
Fleet Replacement	1,154,420		0.75%
Self-Insurance	6,868,669		4.49%
<b>Total Budget</b>	<b>153,073,793</b>	<b>100.00%</b>	<b>100.00%</b>

### Total Revenues by Fund Type



### Total Expenditures by Fund Type





# BUDGET PROCESS

The City of Ennis's budget process involves collaboration among the City Administration, City Departments, and the City Commission. The fiscal year runs from October 1 to September 30.

During this process, an annual budget is created that aligns with the Strategic Priorities set by the City Commission to meet the City's needs and goals. Resource allocations in the budget cover service levels, staffing, technology, equipment, capital improvements, and programs prioritized by the City Commission. The budget serves as a management tool, helping to measure actual performance against planned targets, goals, and objectives.

## DEVELOPMENT PHASE

The City's annual budget process begins with the Finance Department developing revenue projections for the upcoming fiscal year. These projections are based on trend analyses. After the revenue projections are complete, the Finance Department then develops the Salary and Benefit Budget for the upcoming fiscal year. The Salary and Benefit Budget is based on current authorized filled and vacant positions and includes any proposed cost of living adjustments.

The next step in the process is the Budget Kick-Off. During the Budget Kick-Off, the departments are presented with financial projections and the City Manager's guidance and provided instructions for submitting their operating budget requests.

The departments then evaluate their operations and determine the amount of funding needed to maintain current service levels. This information is used by the departments to submit budget requests to the Finance Department that will enable them to continue to provide services at the current levels.

Any additional requests are required to be made through a Decision Package. These Decision Packages are prioritized by the departments and the City Manager and approved to be included in City Manager Proposed Budget if funding is available.

## REVIEW PHASE

The City forms a Budget Review Committee and during the review phase the Budget Committee along with the City Manager reviews each department's budget request and makes changes as directed by the City Manager.

The City Manager's Proposed Budget is then presented to the City Commission during a Budget Workshop. After the Budget Workshop changes to the Proposed Budget are made as directed by the City Commission. The Proposed Budget is then made available to the Community for review and a Budget Hearing is scheduled to allow an opportunity for community input and participation.

## ADOPTION PHASE

After considering public feedback, the budget is adopted through an ordinance as required by the City's Charter and Texas State Statutes. The adopted budget serves as the Financial Plan and Operations Guide for the fiscal year.

## BUDGET CALENDAR

The budget process follows a calendar approved by both the City Manager and the City Commission. This calendar outlines tasks and deadlines to meet all requirements. Below is the Ennis Budget Calendar for Fiscal Year 2025:

Date	Action
March 25 – April 16	Revenue Projections / Salary and Benefits Budget
April 17	Budget Kick-Off
May 3	Departmental Budget Requests Due to Finance
May 13 – May 24	Budget Committee Review of Requests
June 25	City Commission Budget Retreat
July 25	Certified Property Tax Rolls Due
August 6	City Commission Votes on Proposed Tax Rate
August 20	Budget Hearing
September 3	Public Hearing on Property Tax Rate
September 3	Commission Adopts Budget and Property Tax Rate

## **IMPLEMENTATION PHASE**

After final adoption of the budget, staff implements the new fiscal year budget and begins the process of continuous monitoring to ensure budgetary compliance throughout the fiscal year.

Department directors are accountable for staying within budget. Departments can monitor their budgets using computerized software for real-time reporting. Quarterly reports are prepared by the Finance Department for the Commission, comparing actual spending to the budget.

The Budget Appropriations are controlled at the fund level and budget amendments are required to be approved by the City Commission when transferring budget between funds or increasing a fund's total appropriation.

# FINANCIAL POLICIES

The Government Finance Officers Association (GFOA) advocates for ongoing discussions about the City's financial policies, which are included in the budget. The City of Ennis has developed financial and operational policies. The City reviews policies throughout the year to ensure effective budget management.

## **BASIS OF ACCOUNTING AND MEASUREMENT FOCUS**

The treatment of accounting and financial reporting depends on the applicable measurement focus and basis of accounting. The City's government-wide financial statements use the *economic resources* measurement focus and the *accrual basis of accounting*. Revenues are recognized when earned, and expenses are recognized when liabilities are incurred.

Governmental fund financial statements employ the *current financial resources* measurement focus and the *modified accrual basis of accounting*. Revenues are recognized when measurable and available, typically if collected within 60 days of the fiscal period's end. Expenditures are recognized when liabilities are incurred.

## **BUDGETARY BASIS OF ACCOUNTING**

Annual budgets are adopted on a modified accrual basis of accounting. Appropriations in all budgeted funds lapse at the end of the fiscal year. The legal level of budgetary control is maintained at the fund level.

## **FINANCIAL ACCOUNTING, AUDITING, AND REPORTING**

The City's financial accounting system adheres to the Generally Accepted Accounting Principles in the United States (US GAAP) and the standards set by the Governmental Accounting Standards Board (GASB).

An independent audit is conducted annually, accompanied by a management letter. The City administration evaluates the recommendations in this letter, determines appropriate actions in response, and completes necessary corrections within established time frames. The independent audit firm is selected and contracted by the City Commission.

The Annual Comprehensive Financial Report (ACFR) is prepared and presented to the City Commission and the community at a public meeting. The City aims to maintain accounting records and processes that meet all criteria for receiving a Certificate of Achievement for Excellence in Financial Reporting from the GFOA. The ACFR reflects the City's finances based on GAAP and includes fund revenues and expenditures for both GAAP and budget comparisons. Additionally, quarterly reports on the City's finances are submitted to the City Commission.

## **OPERATING BUDGET POLICIES**

Texas Statute requires each municipality to develop a fiscal year budget starting October 1 and ending September 30 of the following year. The Ennis City Commission adopts a budget each fiscal year through an ordinance.

The City complies with all legal requirements regarding the operating budget, including the adoption of a balanced budget. A balanced budget occurs when the total available funds equal total appropriations. The budget is adopted following the City's Charter and State Statutes, which provide guidelines for public notice regarding budget hearings to ensure resident participation before final adoption. The City Commission is also required to adopt a tax rate, which is finalized by ordinance.

## **BUDGETARY CONTROL**

Once the budget is adopted, staff implement it and continuously monitor budgetary controls throughout the fiscal year. The aim of these controls is to ensure compliance with legal provisions set forth in the approved budget. Key features of budgetary control include:

1. Legal control maintained at the fund level.
2. The City Manager may authorize transfers of appropriated funds between departments or functions within a single fund.
3. Budget transfer money between funds require City Commission approval.
4. Increases in total adopted budget appropriations require City Commission approval.
5. Expenditure monitoring is established to ensure departments do not exceed their appropriations. The City uses a computerized system that alerts when budget balances are insufficient to cover expenditures.
6. Unspent appropriations lapse at the end of the fiscal year.
7. Capital Improvement Program appropriations carryover until amended or canceled.

The Finance Department staff monitors the budgetary control system to ensure adherence to the budget.

## **FUND BALANCE POLICIES**

The annual budget ensures that the ending fund balance for major funds is no less than 25% of each fund's annual operating expenditures. Any fund balance exceeding the minimum may be appropriated for one-time capital projects.

## **DEBT POLICIES**

The City will not issue debt obligations or use debt proceeds to finance current operations. Bonds will only be considered for significant capital and infrastructure improvements, and the term of debt will not exceed the useful life of the financed improvements. The City maintains a good bond rating (AA-) from S&P Global Ratings to minimize borrowing costs and preserve access to credit. This credit rating is due to strong financial management, low debt levels, and effective budgetary and fiscal controls.

The City's debt program is structured so that new debt is added after previous debts are paid off allowing the city to maintain a consistent interest and sinking rate and to minimize the increases to property tax rates.

## **REVENUE POLICIES**

The City seeks to attract investors to promote economic development and create a diversified, reliable revenue base, avoiding dependence on any single revenue source. Revenue estimates are reviewed and updated annually, with conservative estimates using accepted standards. The City contracts with an outside provider to develop rate methodologies and fee schedules that cover the full cost of services (direct, indirect, and capital costs) while considering similar fees in comparable jurisdictions. City staff proposes changes to the schedule of fees each year and they are presented to the City Commission for approval.

## **CAPITAL IMPROVEMENT PROGRAM POLICIES**

The City develops a multi-year capital project plan and adopts the first year of this plan, aiming to complete all capital improvements as scheduled. The City maintains its physical assets adequately to preserve capital investments and minimize future maintenance costs. The Finance Department keeps a complete inventory of all capital assets valued at \$5,000 or more.



## **PROCUREMENT POLICIES**

The Finance Department is responsible for developing and implementing procurement policies and procedures. The City continually seeks to procure goods and services that offer the best value. The Finance Department ensures that all purchases are made in compliance with all state laws and regulations.

# GENERAL FUND

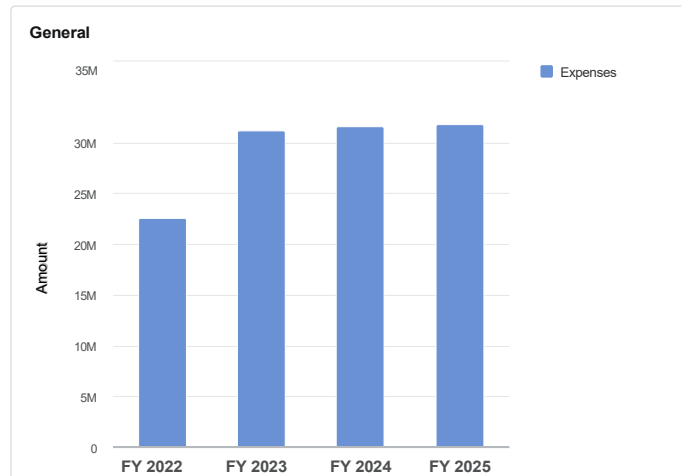
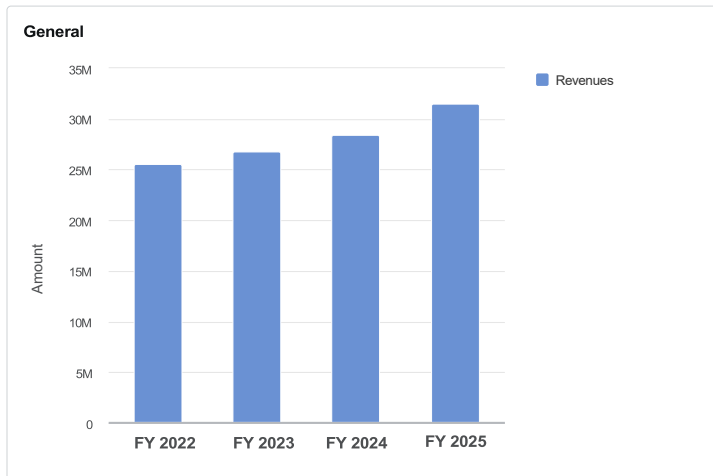
The General Fund is a governmental fund. It is established to account for all financial resources that are not accounted for in another fund. Services include, among other items: General Government, consisting of City Manager, City Secretary, Finance, Public Safety, Public Works, Parks and Recreation, and Human Resources.



# General Fund

## Description

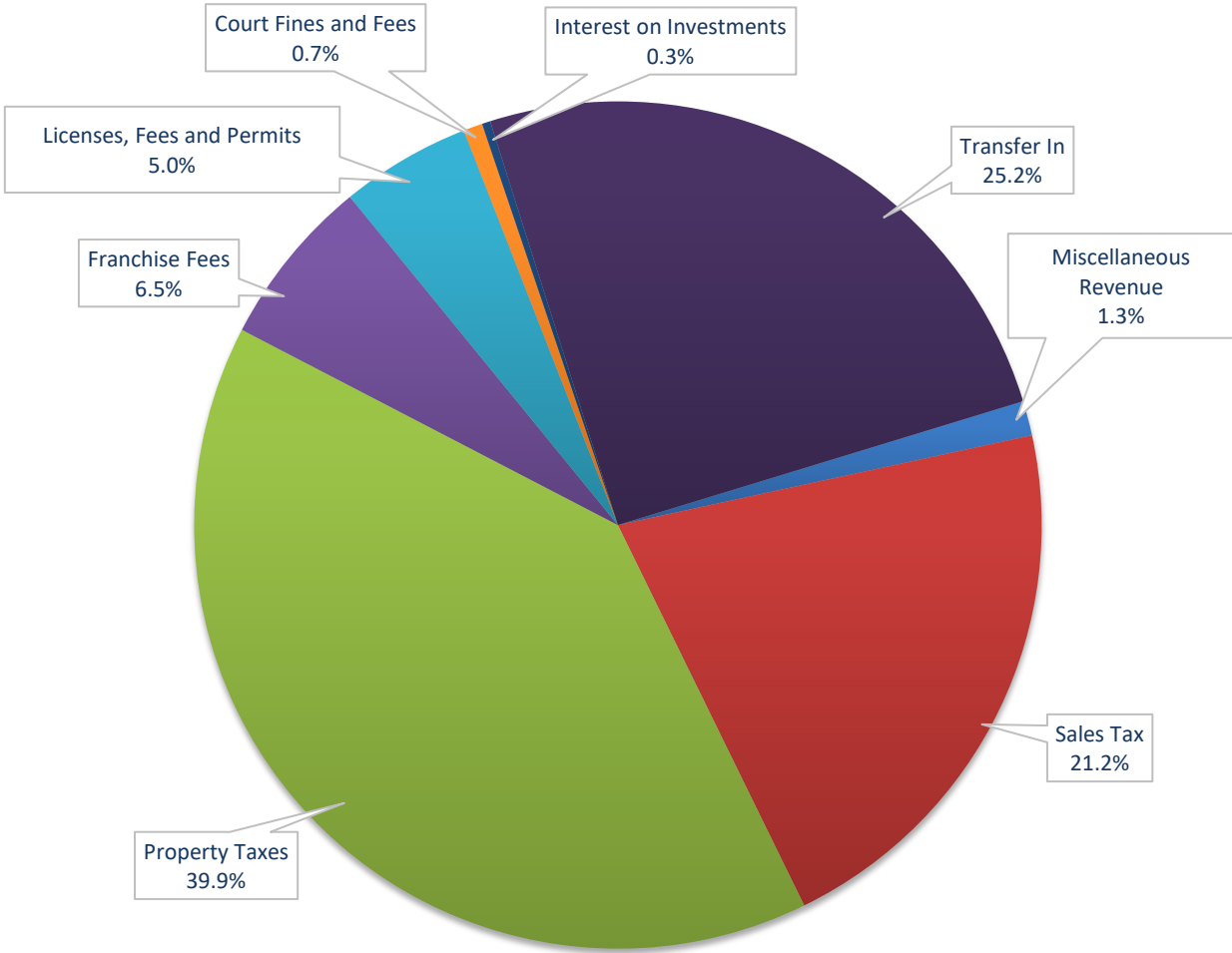
The General Fund is the City’s primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.



## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	\$1,013,290	\$536,859	\$378,829	\$412,900
Sales Tax	\$7,054,511	\$7,087,431	\$7,130,000	\$6,605,825
Property Taxes	\$9,483,334	\$11,147,060	\$11,994,392	\$12,449,083
Franchise Fees	\$1,799,777	\$1,925,462	\$1,916,740	\$2,022,706
Licenses, Fees and Permits	\$1,485,765	\$1,568,977	\$1,453,296	\$1,551,635
Court Fines and Fees	\$226,432	\$227,661	\$223,591	\$228,723
Interest on Investments	\$38,037	\$200,468	\$38,037	\$100,000
Grants and Donations	\$35,103	\$27,121	-	-
Intergovernmental Revenue	\$10,259	-	-	-
Transfer In	\$4,374,006	\$4,039,873	\$5,277,476	\$7,853,824
<b>REVENUES TOTAL</b>	<b>\$25,520,514</b>	<b>\$26,760,912</b>	<b>\$28,412,363</b>	<b>\$31,224,696</b>

## FY 2025 General Fund Revenue

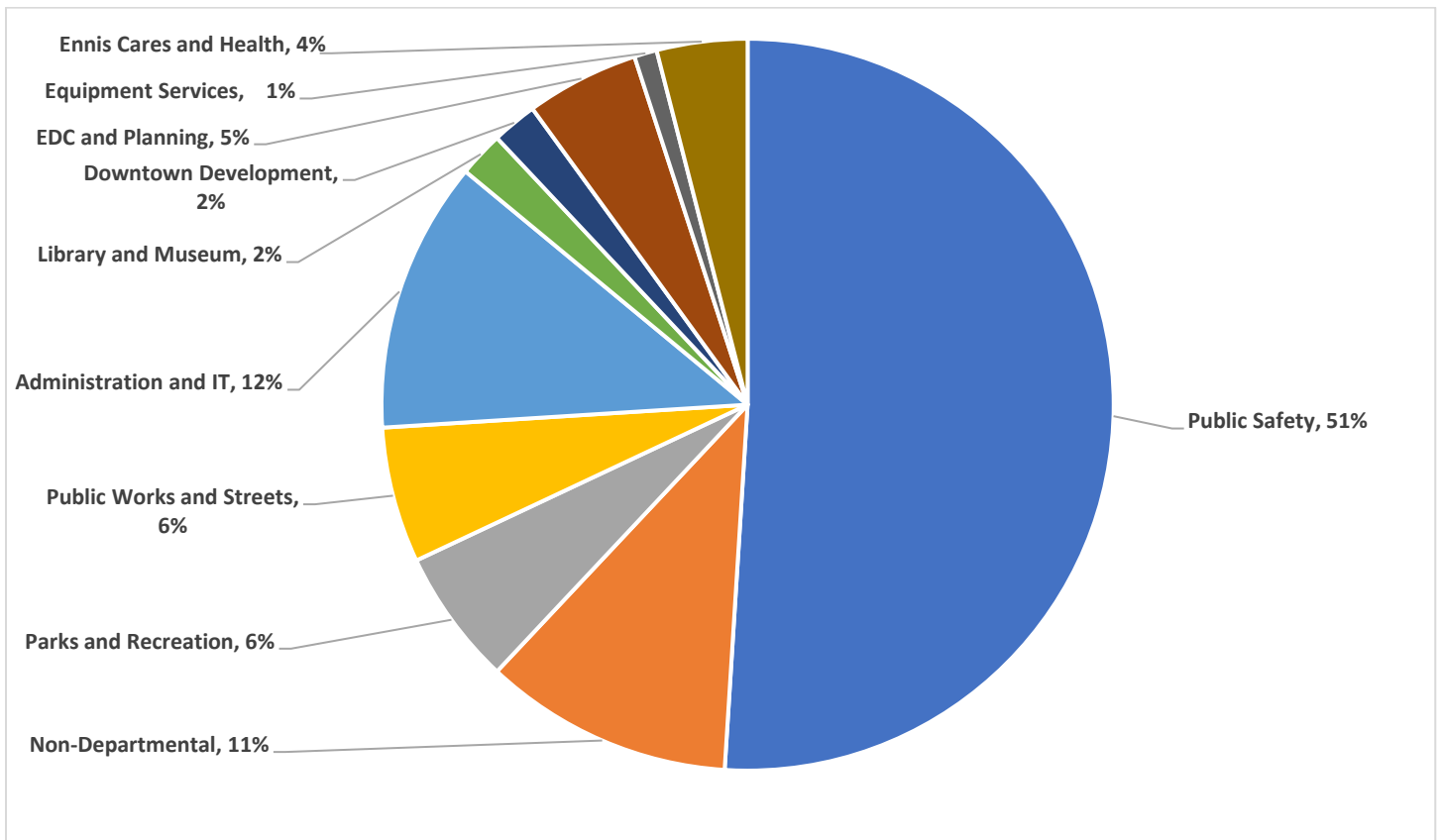


## Expenditures By Category

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$16,703,121	\$19,171,935	\$22,613,277	\$23,549,220
Supplies and Small Equipment	\$636,660	\$747,871	\$649,963	\$687,203
Services	\$2,769,454	\$3,400,459	\$3,293,304	\$3,750,466
Repair and Maintenance	\$565,765	\$706,066	\$883,574	\$898,129
Miscellaneous	\$1,113,040	\$1,524,494	\$1,247,413	\$1,513,142
Capital Assets >\$5,000 per unit	\$798,516	\$4,958,195	\$2,678,927	\$249,500
Grants	\$2,880	\$27,437	\$37,320	\$0
Transfer Out	-	\$629,478	\$234,918	\$537,934
<b>EXPENSES TOTAL</b>	<b>\$22,589,435</b>	<b>\$31,165,935</b>	<b>\$31,638,696</b>	<b>\$31,185,594</b>



# FY 2025 General Fund Expenditures - \$31,185,595



# General Fund Expenditures By Department

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
City Secretary	\$308,212	\$394,138	\$394,148	\$423,929
Administration	\$447,593	\$615,972	\$943,022	\$1,038,410
Downtown Development	\$557,798	\$662,626	\$866,787	\$750,499
Communications & Marketing	\$100,353	\$197,172	\$272,747	\$367,036
Ennis Cares	\$91,098	\$289,712	\$539,706	\$665,285
Planning, Development, & Inspection	\$690,641	\$871,717	\$993,224	\$1,063,172
Finance	\$515,141	\$449,324	\$689,851	\$778,323
EDC	\$372,529	\$385,919	\$415,737	\$430,054
Information Technology	\$253,432	\$430,208	\$367,666	\$389,423
Human Resources	\$371,171	\$403,370	\$522,882	\$591,336
Health	\$569,207	\$647,206	\$715,998	\$714,109
Public Works	\$489,387	\$367,619	\$371,392	\$406,309
Street	\$1,129,064	\$1,119,891	\$1,722,830	\$1,505,123
Library	\$523,417	\$546,940	\$827,723	\$599,157
Railroad Museum	\$50,409	\$81,653	\$172,343	\$44,758
Parks and Recreation	\$1,281,401	\$1,505,679	\$1,609,553	\$1,724,875
Non-Departmental	\$2,418,105	\$7,291,102	\$4,403,228	\$2,828,604
Transfers	–	\$629,478	\$234,918	\$537,934
Fleet Services	\$336,230	\$475,391	\$379,012	\$392,762
Police Admin	\$6,018,231	\$7,257,383	\$7,786,007	\$8,446,968
Municipal Court	\$297,535	\$352,300	\$371,087	\$358,912
Fire Admin	\$5,768,480	\$6,191,132	\$7,038,838	\$7,110,116
Emergency Management	–	–	\$0	\$18,500
<b>EXPENSES TOTAL</b>	<b>\$22,589,435</b>	<b>\$31,165,935</b>	<b>\$31,638,696</b>	<b>\$31,185,594</b>

## Administration Department

### Mission:

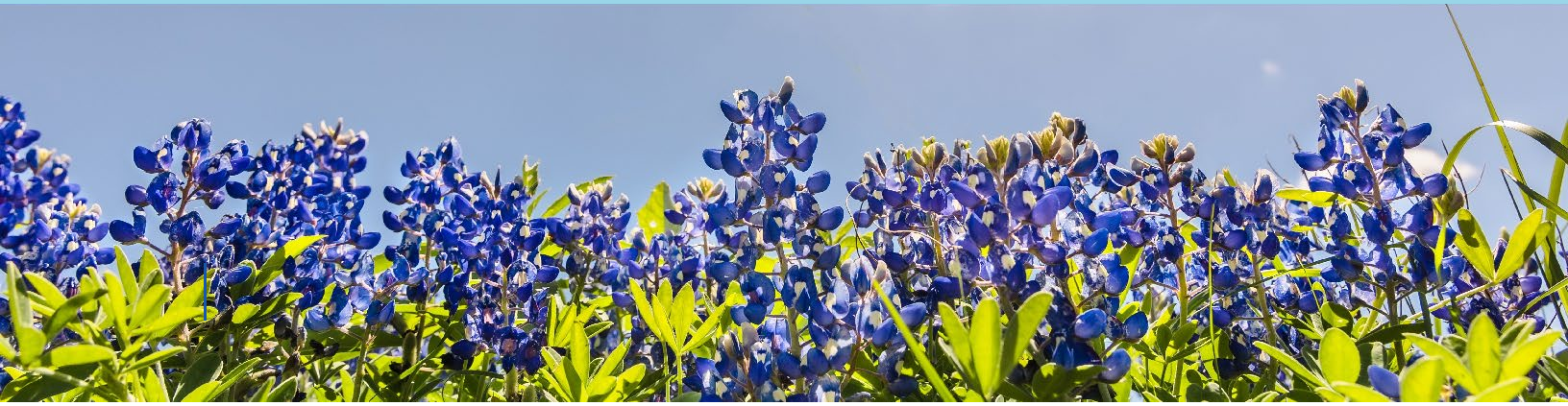
The mission of the Administration Department is to support the City Commission in the development and execution of their goals and policies and provide leadership and guidance to City departments in the delivery of City services and implementation of the City’s Strategic Plan.

### Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$425,901	\$577,947	\$916,432	\$1,001,910
Supplies and Small Equipment	\$3,680	\$2,423	\$4,000	\$5,000
Services	\$2,023	\$18,858	–	\$2,000
Repair and Maintenance	–	\$677	–	–
Miscellaneous	\$15,988	\$16,067	\$22,590	\$29,500
<b>EXPENSES TOTAL</b>	<b>\$447,593</b>	<b>\$615,972</b>	<b>\$943,022</b>	<b>\$1,038,410</b>

### Staffing Summary

FY 2023	FY 2024	FY 2025
4	5	5
4	5	5



# City Secretary

## Mission:

The mission of the City Secretary's office is to support, facilitate and strengthen the City of Ennis legislative process by conducting fair and impartial city elections and by assisting the City Commission in fulfilling its duties and responsibilities to the citizens; as well as to exceed customer/citizen expectations by ensuring transparency, increasing public interaction, and expanding services.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$233,568	\$257,241	\$280,548	\$307,819
Supplies and Small Equipment	\$8,887	\$14,753	\$19,300	\$5,300
Services	\$41,014	\$98,083	\$67,000	\$88,450
Miscellaneous	\$24,743	\$24,061	\$27,300	\$22,360
<b>EXPENSES TOTAL</b>	<b>\$308,212</b>	<b>\$394,138</b>	<b>\$394,148</b>	<b>\$423,929</b>

## Staffing Summary

	FY 2023	FY 2024	FY 2025
	2	2	2
	2	2	2





## Communications & Marketing Department

### Mission:

The mission of the Communications and Marketing Department is to clearly and accurately communicate information regarding key City services, programs, messages, and values; foster an engaged and informed citizenry; provide leadership in further strengthening and promoting Ennis' 'brand' through all City communication tools including publications, website, social media, media relations, and emergency communications; serve as a resource to City departments for delivery of their specific communication needs; and enhance the quality of life in the community with a commitment to excellence in connecting residents with city resources and citizen programs.

### Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$88,286	\$183,578	\$257,747	\$352,036
Supplies and Small Equipment	-	\$3,588	-	-
Services	\$12,067	\$10,006	\$15,000	\$15,000
<b>EXPENSES TOTAL</b>	<b>\$100,353</b>	<b>\$197,172</b>	<b>\$272,747</b>	<b>\$367,036</b>

### Staffing Summary

FY 2023	FY 2024	FY 2025
2	3	3
2	3	3



## Downtown Development Department

### Mission:

The mission of Downtown Development is to revitalize our historic downtown, making it a destination for residents and visitors alike through programming and preservation. Tourism supports the downtown mission as well as promotes Ennis as a place to live, work and play.

### Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$159,900	\$319,415	\$495,787	\$432,499
Services	\$302,739	\$343,211	\$351,000	\$318,000
Capital Assets >\$5,000 per unit	\$95,159	-	\$20,000	\$0
<b>EXPENSES TOTAL</b>	<b>\$557,798</b>	<b>\$662,626</b>	<b>\$866,787</b>	<b>\$750,499</b>

### Staffing Summary

	FY 2023	FY 2024	FY 2025
	5.5	6.5	5.5
	5.5	6.5	5.5





# Economic Development Corporation Department

## Mission:

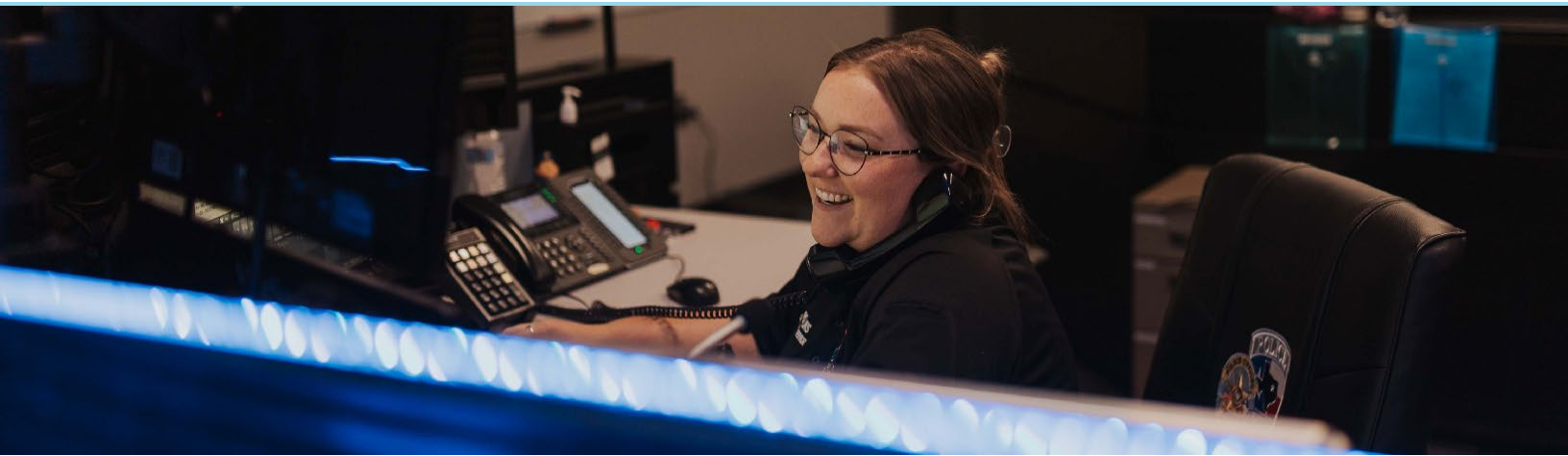
The mission of the Economic Development Department is to facilitate the diversified economic growth of our community as a preferred industrial, commercial, retail, and residential choice.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$372,529	\$385,862	\$415,737	\$430,054
Supplies and Small Equipment	-	\$57	-	\$0
<b>EXPENSES TOTAL</b>	<b>\$372,529</b>	<b>\$385,919</b>	<b>\$415,737</b>	<b>\$430,054</b>

## Staffing Summary

FY 2023	FY 2024	FY 2025
3	3	3
3	3	3



## Emergency Management Department

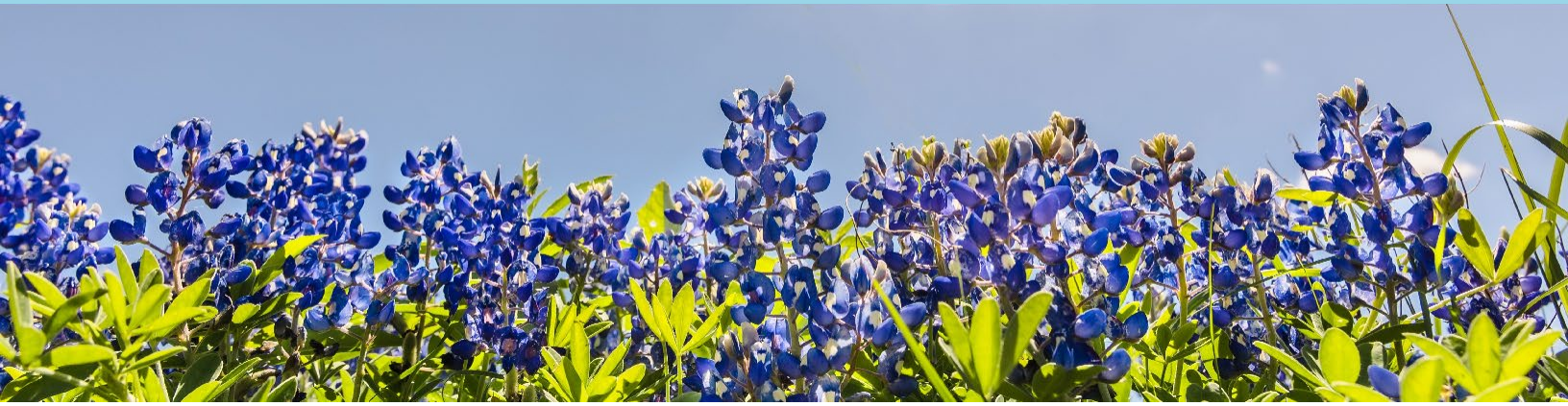
### Mission:

The mission of the Emergency Services Department is to ensure City Staff and other agencies are trained and equipped to quickly and effectively respond to emergency situations and to maintain the Emergency Management Plan.

### Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Supplies and Small Equipment	-	-	-	\$1,000
Services	-	-	-	\$8,000
Repair and Maintenance	-	-	-	\$1,000
Miscellaneous	-	-	-	\$8,500
<b>EXPENSES TOTAL</b>	-	-	-	<b>\$18,500</b>





# Ennis Cares Department

## Mission:

The mission of the Ennis CARES Program is to serve our community by providing assistance and resources through engagement and services while focusing on long term solutions for people and families in need.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits		\$168,613	\$380,726	\$495,709
Supplies and Small Equipment	\$3,192	\$12,738	\$11,000	\$15,895
Services	\$3,467	\$4,472	\$12,500	\$17,500
Repair and Maintenance	-	\$861	\$5,480	\$5,500
Miscellaneous	\$37	\$103,027	\$130,000	\$130,681
<b>EXPENSES TOTAL</b>	<b>\$91,098</b>	<b>\$289,712</b>	<b>\$539,706</b>	<b>\$665,285</b>

## Staffing Summary

FY 2023	FY 2024	FY 2025
2	4	4
2	4	4



# Finance Department

## Mission:

The mission of the Finance Department is to maintain a fiscally sound organization that conforms to legal requirements and generally accepted financial principles. Services provided include budget management, debt management, capital financing, accounting, procurement, treasury management and financial support to city departments.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$498,041	\$436,217	\$663,496	\$752,023
Supplies and Small Equipment	\$3,779	\$2,306	\$6,300	\$4,200
Services	–	\$205	\$6,500	\$0
Miscellaneous	\$13,320	\$10,595	\$13,555	\$22,100
<b>EXPENSES TOTAL</b>	<b>\$515,141</b>	<b>\$449,324</b>	<b>\$689,851</b>	<b>\$778,323</b>

## Staffing Summary

FY 2023	FY 2024	FY 2025
4	5	5
4	5	5



## Fire Department

### Mission:

We are dedicated to the delivery of emergency services; to save lives; protect property; help where we can, teach to prevent fires; reduce the frequency of fire; do no further harm, and be professional representatives of the fire service at all times.

### Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$5,282,342	\$5,749,075	\$6,462,197	\$6,606,996
Supplies and Small Equipment	\$115,827	\$96,339	\$131,920	\$137,835
Services	\$164,495	\$170,233	\$164,444	\$171,865
Repair and Maintenance	\$108,222	\$103,643	\$122,198	\$111,850
Miscellaneous	\$29,545	\$34,871	\$56,200	\$65,570
Capital Assets >\$5,000 per unit	\$65,170	\$29,586	\$89,379	\$16,000
Grants	\$2,880	\$7,386	\$12,500	\$0
<b>EXPENSES TOTAL</b>	<b>\$5,768,480</b>	<b>\$6,191,132</b>	<b>\$7,038,838</b>	<b>\$7,110,116</b>

### Staffing Summary

FY 2023	FY 2024	FY 2025
43	43	44
43	43	44





## Fleet Services Department

### Mission:

The mission of the Fleet Services Department is to manage the fleet for the City of Ennis. The department develops vehicle and equipment replacement schedules, acquires new vehicles and equipment, and disposes of surplus inventory. The department also manages the City of Ennis fuel inventory and negotiates contracts with vendors.

### Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$284,468	\$232,179	\$316,602	\$333,416
Supplies and Small Equipment	\$12,866	\$17,097	\$13,760	\$17,955
Services	\$15,173	\$14,050	\$21,350	\$20,291
Repair and Maintenance	\$13,974	\$13,503	\$3,000	\$7,100
Miscellaneous	\$9,750	-	\$1,000	\$4,000
Capital Assets >\$5,000 per unit	-	\$198,563	\$23,300	\$10,000
<b>EXPENSES TOTAL</b>	<b>\$336,230</b>	<b>\$475,391</b>	<b>\$379,012</b>	<b>\$392,762</b>

### Staffing Summary

	FY 2023	FY 2024	FY 2025
	3	3	3
	3	3	3





# Health Department

## Mission:

The mission of the Department of Health Services is to protect the health, safety, and welfare of all residents and visitors of the City of Ennis through the enforcement of State and Local laws. It is through these vital services that we improve and enhance the environmental integrity of our City, promote safe neighborhoods for people and their pets, and protect public health and safety through community assessment, education, collaboration, and assurance of service.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$479,710	\$558,252	\$623,498	\$636,915
Supplies and Small Equipment	\$19,776	\$17,292	\$29,500	\$21,250
Services	\$51,479	\$34,364	\$46,750	\$40,694
Repair and Maintenance	\$7,328	\$11,238	\$9,250	\$7,750
Miscellaneous	\$5,783	\$6,009	\$7,000	\$7,500
Capital Assets >\$5,000 per unit	\$5,130	-	-	-
Grants	-	\$20,051	-	-
<b>EXPENSES TOTAL</b>	<b>\$569,207</b>	<b>\$647,206</b>	<b>\$715,998</b>	<b>\$714,109</b>

## Staffing Summary

FY 2023	FY 2024	FY 2025
6	6	6
6	6	6



## Human Resources Department

### Mission:

The mission of the Human Resource Department is to partner with all City department heads to attract, develop, and retain employees. We strive to maintain a highly skilled and diversified workforce through continuous training, competitive benefits, and a culture of health and wellness. We pride ourselves on providing the highest standard of customer service while fostering the city's values of integrity, transparency, and fiscal responsibility.

### Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$359,401	\$383,110	\$464,199	\$541,275
Supplies and Small Equipment	\$3,155	\$14,482	\$17,985	\$17,985
Services	\$2,197	\$971	\$31,000	\$13,185
Repair and Maintenance	\$4,039	\$169	–	–
Miscellaneous	\$2,380	\$4,639	\$9,699	\$18,891
<b>EXPENSES TOTAL</b>	<b>\$371,171</b>	<b>\$403,370</b>	<b>\$522,882</b>	<b>\$591,336</b>

### Staffing Summary

	FY 2023	FY 2024	FY 2025
	3	4	4
	3	4	4



# Information Technology Department

## Mission:

The mission of Information Technology is to support the City of Ennis Organization and Commission by providing dependable hardware, software, connectivity and IT support for all City Staff and elected officials. Information Technology provides guidance towards an effective, strategic and fiscally responsible approach for all technology applications by maintaining a thorough knowledge, providing a secure infrastructure, and proactively evaluating departmental needs to support the City of Ennis.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Supplies and Small Equipment	\$29,994	\$44,062	\$40,000	\$40,000
Services	\$176,053	\$293,224	\$241,806	\$250,183
Repair and Maintenance	\$47,385	\$92,922	\$85,860	\$99,240
<b>EXPENSES TOTAL</b>	<b>\$253,432</b>	<b>\$430,208</b>	<b>\$367,666</b>	<b>\$389,423</b>





# Library Department

## Mission:

The mission of the Ennis Public Library is to be a reliable resource center for the community providing free and equal access to information, materials, services, and programs. The library is an advocate of intellectual freedom. It will acquire, organize, and circulate books, non-print materials, and services that help educate, enrich, entertain, and inform individuals of all ages.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$444,589	\$475,348	\$532,368	\$530,662
Supplies and Small Equipment	\$36,132	\$37,801	\$39,695	\$42,627
Services	\$35,472	\$23,055	\$23,350	\$20,368
Repair and Maintenance	\$6,609	\$9,976	\$4,400	\$3,100
Miscellaneous	\$614	\$760	\$1,050	\$2,400
Capital Assets >\$5,000 per unit	-	-	\$202,040	-
Grants	-	-	\$24,820	-
<b>EXPENSES TOTAL</b>	<b>\$523,417</b>	<b>\$546,940</b>	<b>\$827,723</b>	<b>\$599,157</b>

## Staffing Summary

FY 2023	FY 2024	FY 2025
5.5	5.5	5.5
5.5	5.5	5.5





# Municipal Court Department

## Mission:

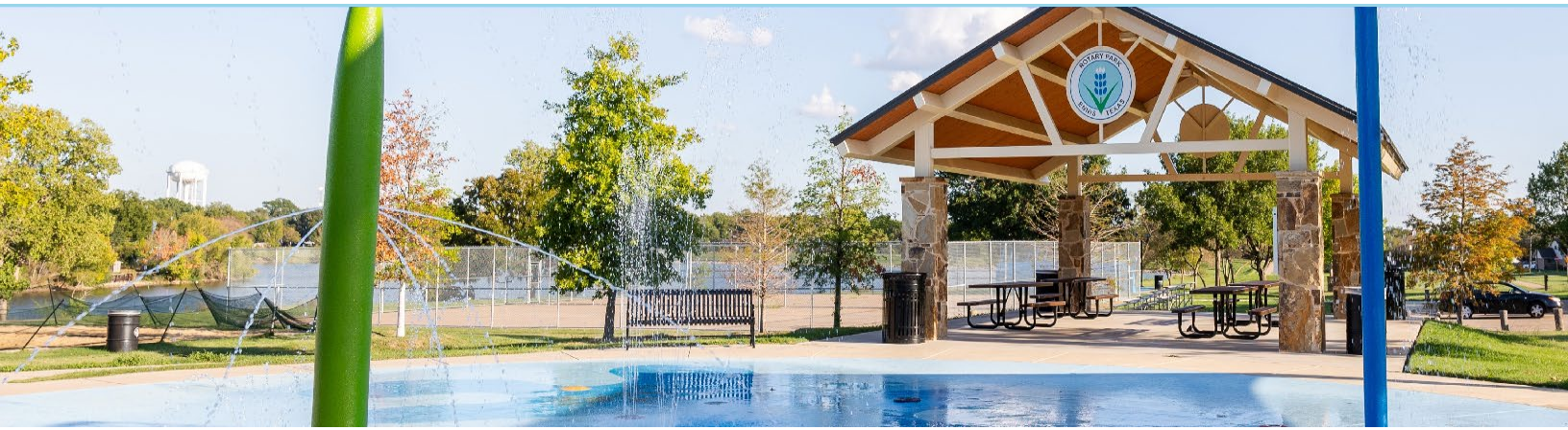
The mission of the Ennis Municipal Court is to promote the highest standards in customer service, upholding the integrity of the court and serving the citizens of Ennis in a courteous, efficient and professional manner. The Municipal Court is dedicated to the principles of fair and impartial justice administered with respect and equality.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$256,031	\$312,919	\$337,312	\$329,622
Supplies and Small Equipment	\$2,052	\$1,202	\$1,000	\$1,000
Services	\$36,591	\$36,693	\$29,550	\$25,000
Miscellaneous	\$2,860	\$1,486	\$3,225	\$3,290
<b>EXPENSES TOTAL</b>	<b>\$297,535</b>	<b>\$352,300</b>	<b>\$371,087</b>	<b>\$358,912</b>

## Staffing Summary

FY 2023	FY 2024	FY 2025
4	4	4
4	4	4



## Parks and Recreation Department

### Mission:

The mission of the Parks & Recreation Department is to enhance the community's quality of life by providing safe, well-maintained parks and public spaces; offer quality recreational programming to meet the fitness, social, and cultural needs of the community; modernize facilities while preserving trails, green spaces, and open areas; develop future park projects and expansions needs while creating opportunities for growth; provide prompt first-class customer service to everyone who visits our park system.

### Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$728,303	\$792,664	\$940,753	\$942,918
Supplies and Small Equipment	\$53,023	\$50,255	\$40,400	\$37,370
Services	\$349,822	\$417,448	\$389,000	\$414,987
Repair and Maintenance	\$84,559	\$97,842	\$86,900	\$93,000
Miscellaneous	\$26,280	\$17,826	\$27,500	\$52,600
Capital Assets >\$5,000 per unit	\$39,415	\$129,643	\$125,000	\$184,000
<b>EXPENSES TOTAL</b>	<b>\$1,281,401</b>	<b>\$1,505,679</b>	<b>\$1,609,553</b>	<b>\$1,724,875</b>

### Staffing Summary

	FY 2023	FY 2024	FY 2025
	11	11	11
	11	11	11



# Planning, Development, & Inspection Department

## Mission:

The mission of Planning, Development, and Building Services Department is to facilitate and provide the tools necessary to plan and develop commercial and residential projects through approachable and compassionate City staff, using Zoning Ordinances (UDO) and Development Guidelines to ensure a safe and healthy community, and to provide equity and fairness to all.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$625,505	\$799,549	\$896,344	\$968,872
Supplies and Small Equipment	\$12,882	\$11,560	\$25,500	\$23,000
Services	\$24,036	\$31,059	\$33,780	\$37,500
Repair and Maintenance	\$23,674	\$19,182	\$21,300	\$21,000
Miscellaneous	\$4,545	\$10,367	\$16,300	\$12,800
<b>EXPENSES TOTAL</b>	<b>\$690,641</b>	<b>\$871,717</b>	<b>\$993,224</b>	<b>\$1,063,172</b>

## Staffing Summary

	FY 2023	FY 2024	FY 2025
	8	8	8
	8	8	8





# Police Department

## Mission:

The mission of the Ennis Police Department is to place an emphasis on quality law enforcement, crime prevention, and community policing. The overall goal of the organization is to develop partnerships and joint problem-solving techniques with the community that will increase safety and quality of life for residents and visitors, and commitment to forging relationships that bind the community together and building and maintaining trust with respect and dignity.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$5,475,758	\$6,606,679	\$7,301,357	\$7,623,952
Supplies and Small Equipment	\$179,496	\$234,792	\$156,700	\$168,319
Services	\$212,505	\$207,570	\$168,950	\$483,697
Repair and Maintenance	\$85,321	\$140,529	\$110,000	\$111,000
Miscellaneous	\$45,297	\$67,813	\$49,000	\$55,000
Capital Assets >\$5,000 per unit	\$19,855	-	-	\$5,000
<b>EXPENSES TOTAL</b>	<b>\$6,018,231</b>	<b>\$7,257,383</b>	<b>\$7,786,007</b>	<b>\$8,446,968</b>

## Staffing Summary

FY 2023	FY 2024	FY 2025
58	58	58
58	58	58





## Public Works Department

### Mission:

Our purpose is to provide the community with the highest quality water, sanitation, and streets services possible. Our priorities are to maintain a cost-effective operation while providing efficient services. We are dedicated to accomplishing the mission through prudent allocation of resources, utilizing advanced technology, innovative teamwork, and timely coordination.

### Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$283,410	\$313,037	\$327,858	\$353,275
Supplies and Small Equipment	\$5,977	\$2,548	\$6,450	\$8,217
Services	\$28,599	\$18,898	\$12,500	\$11,724
Repair and Maintenance	\$57,800	\$31,211	\$17,750	\$15,843
Miscellaneous	\$3,686	\$1,927	\$1,834	\$9,750
Capital Assets >\$5,000 per unit	\$109,915	-	\$5,000	\$7,500
<b>EXPENSES TOTAL</b>	<b>\$489,387</b>	<b>\$367,619</b>	<b>\$371,392</b>	<b>\$406,309</b>

### Staffing Summary

FY 2023	FY 2024	FY 2025
2	2	2
2	2	2



# Railroad Museum Department

## Mission:

The Ennis Railroad & Cultural Heritage Museum is dedicated to preserving the physical legacy, historical context, cultural landscape and experience of rail transportation in Ennis, as well as the impact of local heroes and prominent citizens.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
<b>Expenses</b>				
Salary and Benefits	\$26,394	\$25,040	\$28,579	\$30,894
Supplies and Small Equipment	\$977	\$2,469	\$2,464	\$4,500
Services	\$10,006	\$6,897	\$6,400	\$6,618
Repair and Maintenance	\$5,989	\$3,122	\$5,000	\$2,746
Capital Assets >\$5,000 per unit	\$7,043	\$44,124	\$129,900	\$0
<b>EXPENSES TOTAL</b>	<b>\$50,409</b>	<b>\$81,653</b>	<b>\$172,343</b>	<b>\$44,758</b>

## Staffing Summary

	FY 2023	FY 2024	FY 2025
	1	1	1
	1	1	1





## Streets Department

### Mission:

The mission of the Streets Department is to manage a proactive road maintenance and preservation program to maintain existing streets and drainage as well as design and improve the system to accommodate all users and modes of transportation. This includes, pothole patching, crack sealing, paving, grading, drainage maintenance, and traffic control as assigned.

### Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$594,406	\$595,209	\$766,841	\$908,373
Supplies and Small Equipment	\$93,764	\$83,236	\$90,789	\$91,750
Services	\$363,780	\$365,817	\$353,100	\$377,000
Repair and Maintenance	\$73,359	\$75,044	\$78,409	\$91,000
Miscellaneous	\$3,755	\$585	\$4,000	\$20,000
Capital Assets >\$5,000 per unit	-	-	\$429,691	\$17,000
<b>EXPENSES TOTAL</b>	<b>\$1,129,064</b>	<b>\$1,119,891</b>	<b>\$1,722,830</b>	<b>\$1,505,123</b>

### Staffing Summary

FY 2023	FY 2024	FY 2025
11	11	11
11	11	11



## Non-Departmental Department

### Mission:

The Non-Departmental department is used to account for expenditures and transfers that are not assigned to any specific department.

### DEPARTMENTAL EXPENDITURES

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Expenses	-	-	-	\$0
Salary and Benefits	\$176	-	\$204,899	(\$30,000)
Supplies and Small Equipment	\$51,202	\$98,870	\$13,200	\$44,000
Services	\$937,933	\$1,305,344	\$1,319,324	\$1,428,404
Repair and Maintenance	\$47,507	\$106,148	\$334,027	\$328,000
Miscellaneous	\$924,457	\$1,224,462	\$877,160	\$1,048,200
Capital Assets >\$5,000 per unit	\$456,830	\$4,556,278	\$1,654,617	\$10,000
Transfer Out	-	\$629,478	\$234,918	\$537,934
<b>EXPENSES TOTAL</b>	<b>\$2,418,105</b>	<b>\$7,920,580</b>	<b>\$4,638,146</b>	<b>\$3,366,538</b>



# ENTERPRISE FUNDS

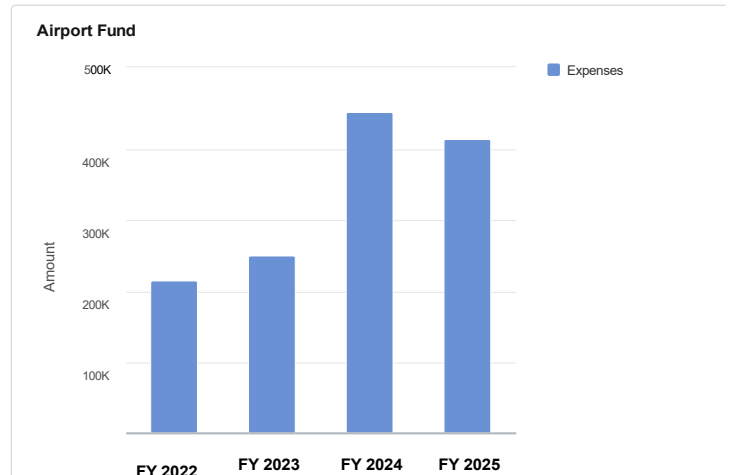
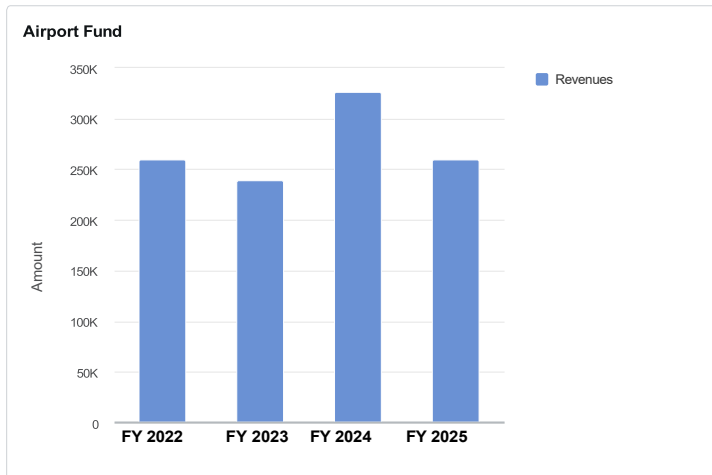
Enterprise funds are used to account for services that are similar to private businesses and are provided to the general public. The goal of an enterprise fund is to recover costs through user charges.



# Airport Fund

## Description

An enterprise fund used to account for the Ennis Airport operations.



## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	\$205,446	\$209,417	\$205,446	\$209,500
Intergovernmental Revenue	\$53,989	–	\$50,000	\$50,000
Transfer In	–	\$30,000	\$71,000	–
<b>REVENUES TOTAL</b>	<b>\$259,436</b>	<b>\$239,417</b>	<b>\$326,446</b>	<b>\$259,500</b>

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	-	-	\$130,854	\$133,179
Supplies and Small Equipment	\$184,385	\$167,998	\$165,000	\$181,500
Services	\$22,844	\$19,333	\$126,519	\$40,344
Repair and Maintenance	\$8,709	\$63,022	\$30,000	\$54,500
Transfer Out	-	-	-	\$4,994
<b>EXPENSES TOTAL</b>	<b>\$215,938</b>	<b>\$250,353</b>	<b>\$452,373</b>	<b>\$414,517</b>



# Airport Department

## Mission:

The mission of Ennis Municipal Airport is to provide a high quality, safe, and attractive general aviation airport to serve as a front door to the City while generating enough revenue to self-fund grant matches and operating costs in the future.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	–	–	\$130,854	\$133,179
Supplies and Small Equipment	\$184,385	\$167,998	\$165,000	\$181,500
Services	\$22,844	\$19,333	\$126,519	\$40,344
Repair and Maintenance	\$8,709	\$63,022	\$30,000	\$54,500
Transfer Out	–	–	–	\$4,994
<b>EXPENSES TOTAL</b>	<b>\$215,938</b>	<b>\$250,353</b>	<b>\$452,373</b>	<b>\$414,517</b>

## Staffing Summary

	FY 2023	FY 2024	FY 2025
	0	1	1
	0	1	1

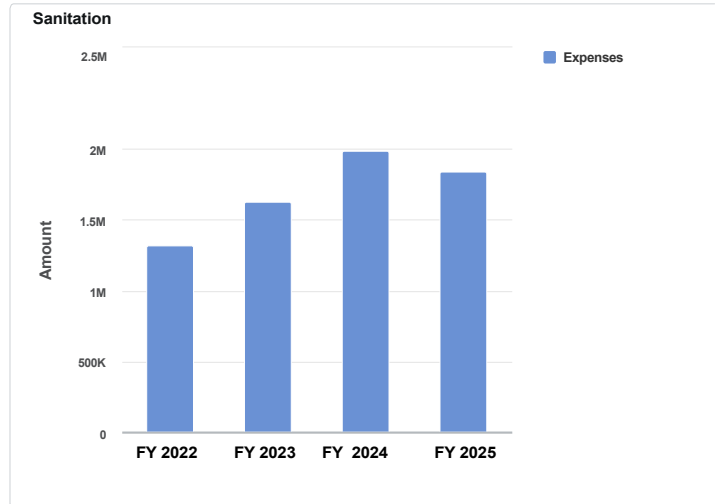
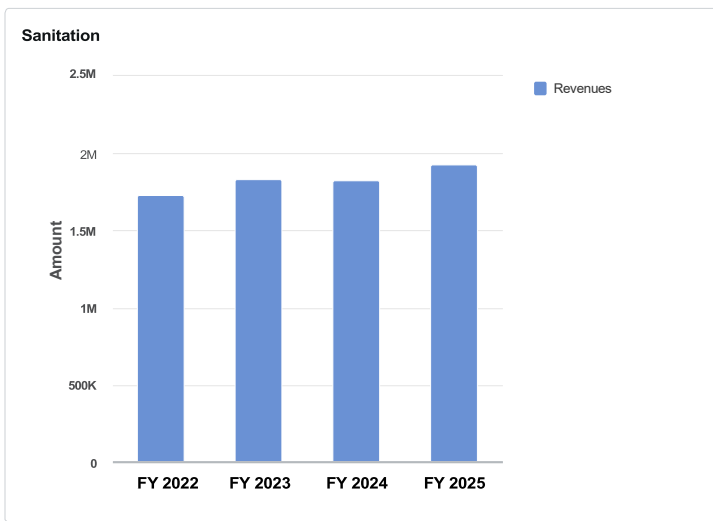




# Sanitation Fund

## Description

The Sanitation Fund is to account for Sanitation revenue and operation cost.



## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	\$1,728,505	\$1,833,836	\$1,823,994	\$1,930,499
<b>REVENUES TOTAL</b>	<b>\$1,728,505</b>	<b>\$1,833,836</b>	<b>\$1,823,994</b>	<b>\$1,930,499</b>

# Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$769,490	\$956,220	\$1,019,114	\$1,180,938
Supplies and Small Equipment	\$100,995	\$104,035	\$84,115	\$100,750
Services	\$171,032	\$95,960	\$56,585	\$36,500
Repair and Maintenance	\$81,115	\$125,944	\$179,720	\$170,000
Miscellaneous	\$1,410	\$3,359	\$500	\$1,500
Capital Assets >\$5,000 per unit	–	\$148,255	\$445,471	\$40,000
Transfer Out	\$193,018	\$193,018	\$203,018	\$307,370
<b>EXPENSES TOTAL</b>	<b>\$1,317,060</b>	<b>\$1,626,791</b>	<b>\$1,988,523</b>	<b>\$1,837,058</b>



# Sanitation Department

## Mission:

The City provides the essential service of curbside refuse and yard waste collection to all residences and some small businesses throughout the City. Collection of refuse occurs on a weekly basis throughout the year. Large and bulky items can also be scheduled and collected for a fee. The City does not provide large container (i.e. dumpster) service. The City charges all customers that receive refuse service a monthly fee based upon the size and number of City-supplied containers that each customer uses.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$769,490	\$956,220	\$1,019,114	\$1,180,938
Supplies and Small Equipment	\$100,995	\$98,415	\$84,115	\$100,750
Services	\$168,214	\$93,921	\$54,985	\$34,900
Repair and Maintenance	\$81,115	\$125,944	\$179,720	\$170,000
Miscellaneous	\$1,410	\$3,359	\$500	\$1,500
Capital Assets >\$5,000 per unit	-	\$6,397	-	\$40,000
Transfer Out	\$193,018	\$193,018	\$203,018	\$307,370
<b>EXPENSES TOTAL</b>	<b>\$1,314,242</b>	<b>\$1,477,275</b>	<b>\$1,541,452</b>	<b>\$1,835,458</b>

## Staffing Summary

	FY 2023	FY 2024	FY 2025
	14	14	14
	14	14	14





# Sanitation Non-Departmental

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	-	-	\$0	-
Supplies and Small Equipment	-	\$5,620	-	-
Services	\$2,818	\$2,038	\$1,600	\$1,600
Miscellaneous	-	-	-	\$0
Capital Assets >\$5,000 per unit	-	\$141,858	\$445,471	\$0
<b>EXPENSES TOTAL</b>	<b>\$2,818</b>	<b>\$149,517</b>	<b>\$447,071</b>	<b>\$1,600</b>

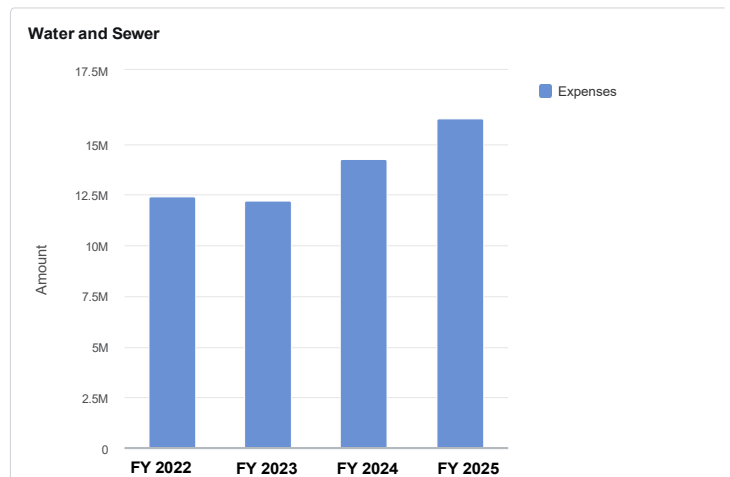
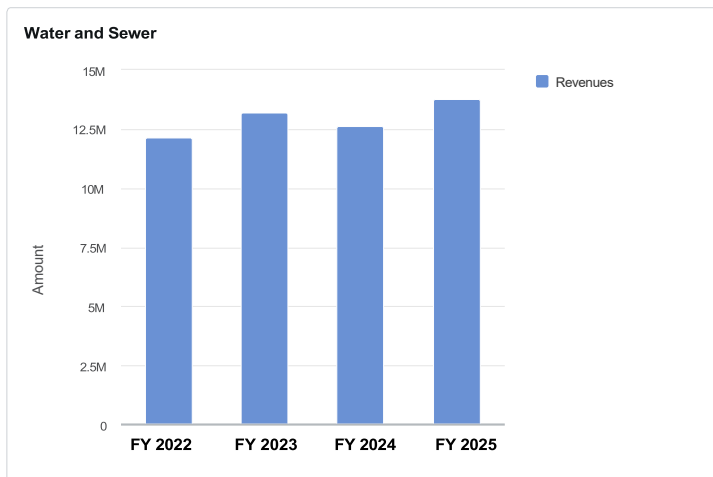




# Utility Fund

## Description

This fund is an Enterprise Fund which includes the city's appropriation for the service fees charged to residents and commercial property owners for City-provided utilities. This fund is used to account for the revenues and expenditures of maintaining the facilities, infrastructure, and quality requirements pertaining to Water and Wastewater.



## Revenue

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	\$100,683	\$43,210	-	\$0
Bond Proceeds	\$61,751	-	-	-
Licenses, Fees and Permits	\$117,316	\$140,272	\$117,319	\$140,000
Interest on Investments	\$12,886	\$98,893	\$12,886	\$62,000
Water and Sewer Revenue	\$11,853,011	\$12,901,987	\$12,366,367	\$15,214,134
Transfer In	-	-	\$150,000	\$0
<b>REVENUES TOTAL</b>	<b>\$12,145,646</b>	<b>\$13,184,361</b>	<b>\$12,646,572</b>	<b>\$15,416,134</b>

# Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$3,020,399	\$3,468,482	\$3,826,464	\$4,856,041
Supplies and Small Equipment	\$1,578,465	\$1,794,427	\$1,887,294	\$1,984,625
Services	\$1,480,187	\$1,477,417	\$1,495,399	\$1,644,163
Repair and Maintenance	\$1,207,147	\$1,093,471	\$1,019,676	\$1,384,000
Miscellaneous	\$65,280	\$47,182	\$143,200	\$255,100
Capital Outlay <\$5,000 per unit	-	-	-	\$0
Capital Assets >\$5,000 per unit	\$307,717	\$12,615	\$432,704	\$50,900
Grants	-	-	\$650,000	\$0
Debt Service	\$2,244,729	\$2,384,149	\$2,323,467	\$3,542,697
Transfer Out	\$2,497,069	\$1,944,905	\$2,513,070	\$2,575,337
<b>EXPENSES TOTAL</b>	<b>\$12,400,993</b>	<b>\$12,222,648</b>	<b>\$14,291,273</b>	<b>\$16,292,863</b>



# Utility Billing Department

## Mission:

The mission of the Utility Billing Department is to ensure accuracy and efficiency in the assessment, distribution, and collection of utility charges. We strive to provide customer service that will exceed all expectations by listening to our customers and responding to their needs in a timely, professional, courteous, and respectful manner.

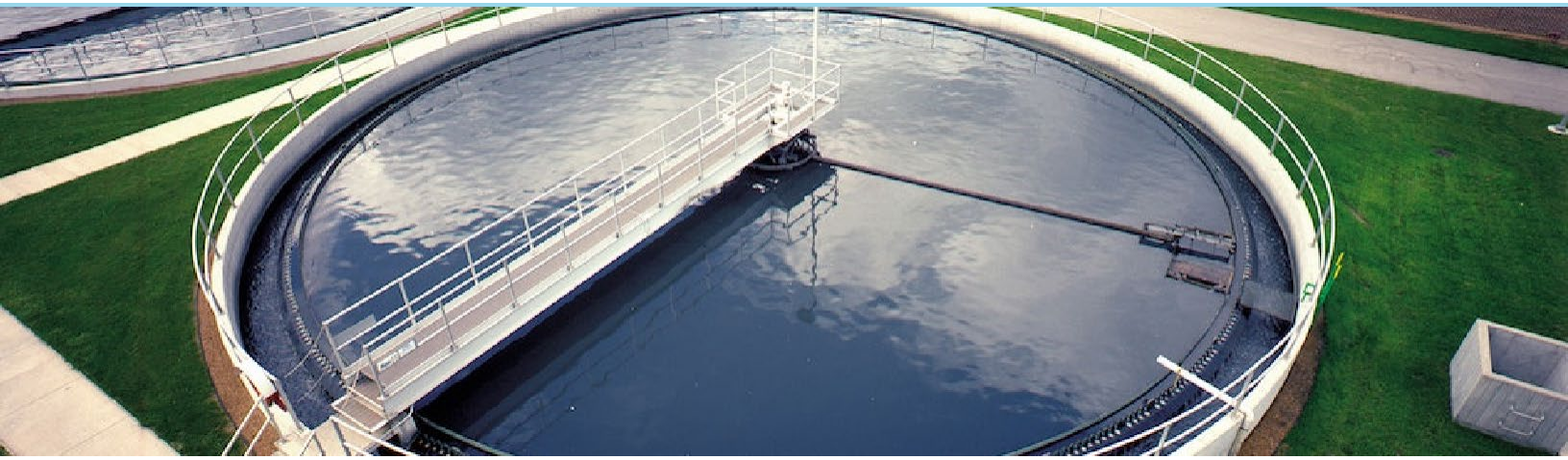
## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$322,765	\$474,147	\$489,417	\$544,692
Supplies and Small Equipment	\$24,927	\$16,461	\$16,500	\$16,500
Services	\$139,898	\$197,828	\$133,500	\$181,156
Repair and Maintenance	\$2,622	\$2,444	\$2,500	\$2,500
Miscellaneous	\$1,651	\$400	\$3,500	\$3,200
<b>EXPENSES TOTAL</b>	<b>\$491,863</b>	<b>\$691,280</b>	<b>\$645,417</b>	<b>\$748,048</b>

## Staffing Summary

	FY 2023	FY 2024	FY 2025
	6	6	6
	6	6	6





# Wastewater Department

## Mission:

The mission of Wastewater is to manage the collection and treatment of wastewater. Responsibilities include surface water treatment, potable water distribution, wastewater collection, and wastewater treatment. Duties include operation, maintenance, and regulatory compliance at each of the treatment facilities, maintenance and repair of the water distribution system including elevated storage, mains, taps, hydrants, and meters, and WW collection system including 21 lift stations, mains, manholes, and cleanouts.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$1,258,855	\$1,300,334	\$1,297,893	\$1,565,835
Supplies and Small Equipment	\$333,012	\$359,889	\$400,256	\$448,125
Services	\$650,357	\$518,771	\$520,700	\$583,200
Repair and Maintenance	\$560,358	\$417,819	\$404,296	\$663,500
Miscellaneous	\$30,070	\$31,492	\$41,500	\$42,400
Capital Assets >\$5,000 per unit	\$199,811	\$1,949	\$98,000	\$8,000
Grants	-	-	\$650,000	\$0
<b>EXPENSES TOTAL</b>	<b>\$3,032,464</b>	<b>\$2,630,255</b>	<b>\$3,412,645</b>	<b>\$3,311,060</b>

## Staffing Summary

	FY 2023	FY 2024	FY 2025
	17	17	17
	17	17	17





# Water Department

## Mission:

The Water Department produces the City’s drinking water while upholding standards and regulations established by the Texas Commission on Environmental Quality.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	\$1,438,779	\$1,694,001	\$1,976,762	\$2,745,514
Supplies and Small Equipment	\$1,220,526	\$1,401,940	\$1,470,538	\$1,520,000
Services	\$347,835	\$406,473	\$366,176	\$451,707
Repair and Maintenance	\$631,254	\$661,207	\$600,880	\$703,000
Miscellaneous	\$33,558	\$15,290	\$89,200	\$91,500
Capital Outlay <\$5,000 per unit	-	-	-	\$0
Capital Assets >\$5,000 per unit	-	-	\$247,822	\$42,900
<b>EXPENSES TOTAL</b>	<b>\$3,671,951</b>	<b>\$4,178,910</b>	<b>\$4,751,378</b>	<b>\$5,554,621</b>

## Staffing Summary

	FY 2023	FY 2024	FY 2025
	21	21	24
	21	21	24



# Utility Fund Debt Service

## Description:

Accounts for the accumulation of resources for the payment of principal and interest on Utility Fund debt.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Debt Service	\$2,244,729	\$2,384,149	\$2,323,467	\$3,542,697
<b>EXPENSES TOTAL</b>	<b>\$2,244,729</b>	<b>\$2,384,149</b>	<b>\$2,323,467</b>	<b>\$3,542,697</b>



# Utility Fund Non-Departmental

## Description

Non-Departmental is used to account for expenditures and transfers that are not assigned to any specific department.

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Salary and Benefits	-	-	\$62,391	\$0
Supplies and Small Equipment	-	\$16,137	-	-
Services	\$342,098	\$354,346	\$475,023	\$428,100
Repair and Maintenance	\$12,913	\$12,000	\$12,000	\$15,000
Miscellaneous	-	-	\$9,000	\$118,000
Capital Assets >\$5,000 per unit	\$107,906	\$10,666	\$86,882	\$0
Transfer Out	\$2,497,069	\$1,944,905	\$2,513,070	\$2,575,337
<b>EXPENSES TOTAL</b>	<b>\$2,959,986</b>	<b>\$2,338,054</b>	<b>\$3,158,365</b>	<b>\$3,136,437</b>

# SPECIAL REVENUE FUNDS

Special revenue funds account for specific sources that can be legally spent for designated purposes only.

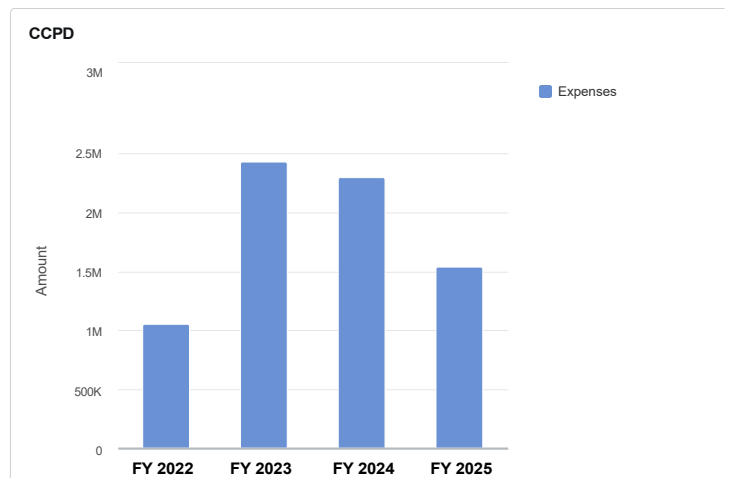
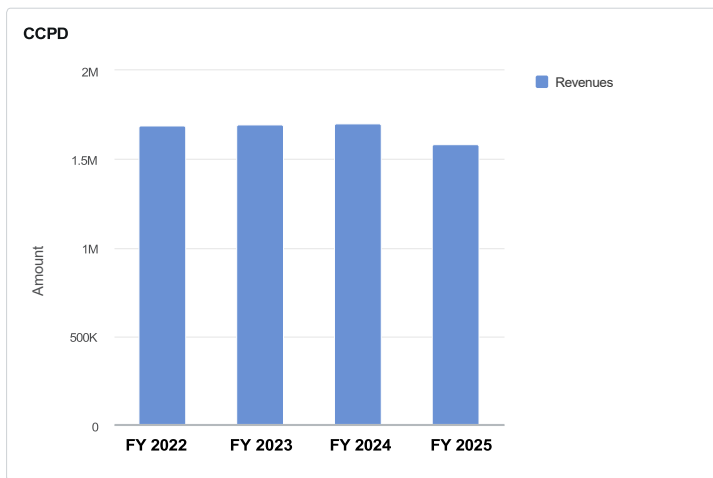




# CCPD Fund

## Description

This Crime Control and Prevention District (CCPD) fund is used to account for the 1/4 cent Crime Control Tax. The revenue from this tax is intended to enhance the law enforcement capabilities of the Ennis Police Department by providing critical equipment and personnel.



## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	-	-	-	\$0
Sales Tax	\$1,686,592	\$1,688,476	\$1,700,000	\$1,578,882
Interest on Investments	\$2,540	\$5,059	\$2,540	\$4,000
<b>REVENUES TOTAL</b>	<b>\$1,689,132</b>	<b>\$1,693,535</b>	<b>\$1,702,540</b>	<b>\$1,582,882</b>

# Expenditures

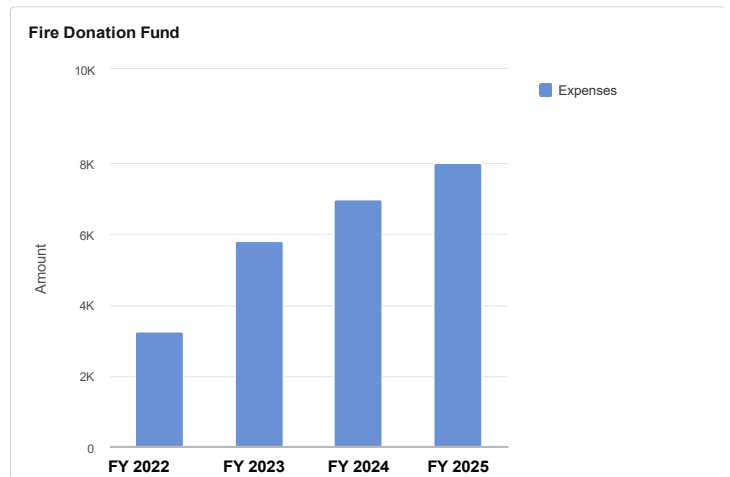
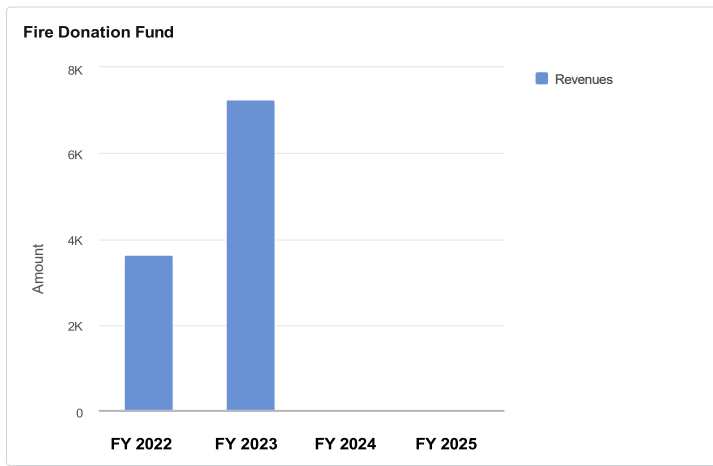
	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Supplies and Small Equipment	\$1,550	\$141,390	-	\$14,000
Services	-	\$137,731	\$35,000	\$0
Miscellaneous	\$28,161	\$73,908	\$55,000	\$47,000
Capital Outlay <\$5,000 per unit	-	\$87,858	\$40,000	\$0
Capital Assets >\$5,000 per unit	-	\$728,593	\$599,734	\$200,000
Transfer Out	\$1,024,672	\$1,259,888	\$1,564,438	\$1,478,880
<b>EXPENSES TOTAL</b>	<b>\$1,054,383</b>	<b>\$2,429,368</b>	<b>\$2,294,172</b>	<b>\$1,739,880</b>



# Fire Donation Fund

## Description

This fund is used to account for donations and contributions given to the City for the enhancement of the fire protection capabilities.



## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Interest on Investments	\$28	\$54	-	-
Grants and Donations	\$3,600	\$7,200	-	-
<b>REVENUES TOTAL</b>	<b>\$3,628</b>	<b>\$7,254</b>	<b>-</b>	<b>-</b>

## Expenditures

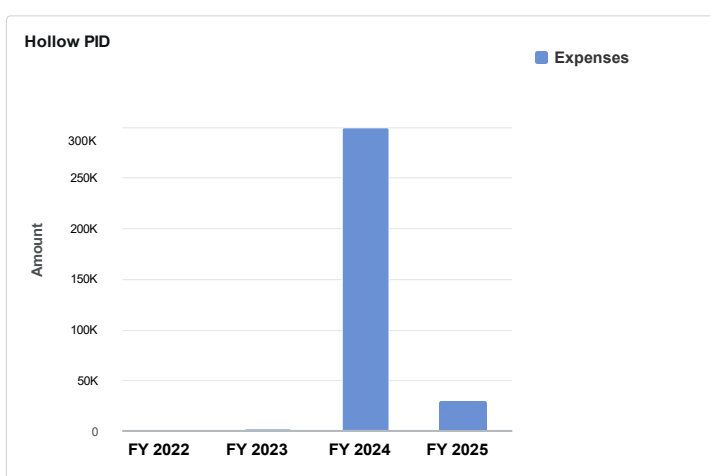
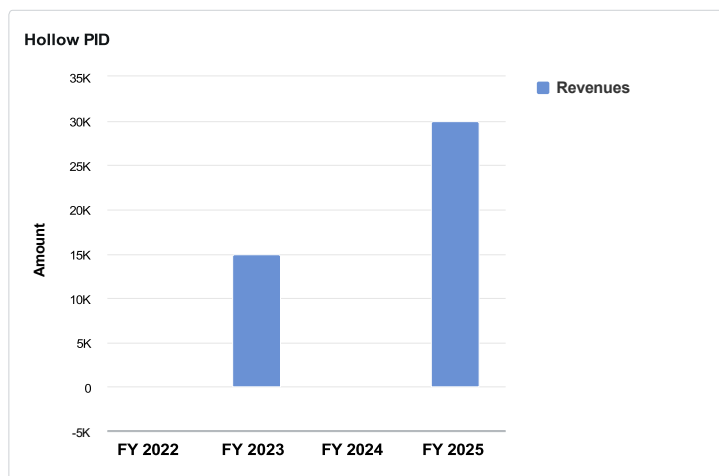
	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Supplies and Small Equipment	\$570	\$5,797	\$6,992	\$8,000
Transfer Out	2685	-	-	-
<b>EXPENSES TOTAL</b>	<b>\$3,255</b>	<b>\$5,797</b>	<b>\$6,992</b>	<b>\$8,000</b>



# Hollow PID Fund

## Description

This Public Improvement District (PID) fund is used for the taxes collected in a designed reinvestment zone to be used for public improvements.



## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	-	\$15,000	\$0	\$30,000
<b>REVENUES TOTAL</b>	-	\$15,000	\$0	\$30,000

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous	-	\$1,577	\$300,000	\$30,000
<b>EXPENSES TOTAL</b>	-	\$1,577	\$300,000	\$30,000

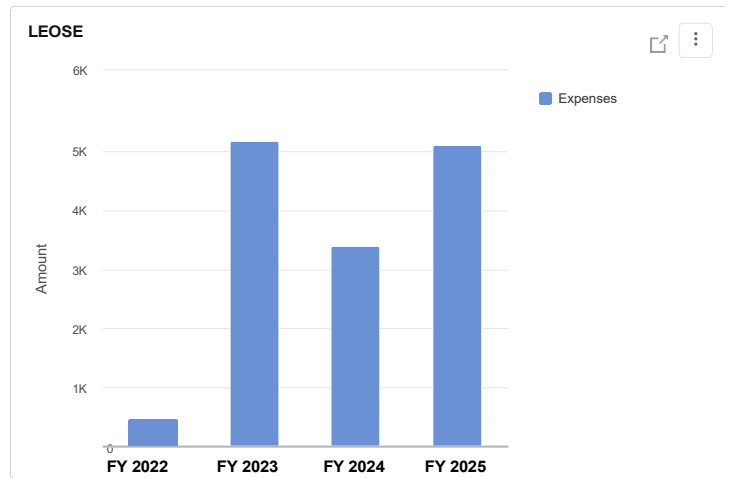
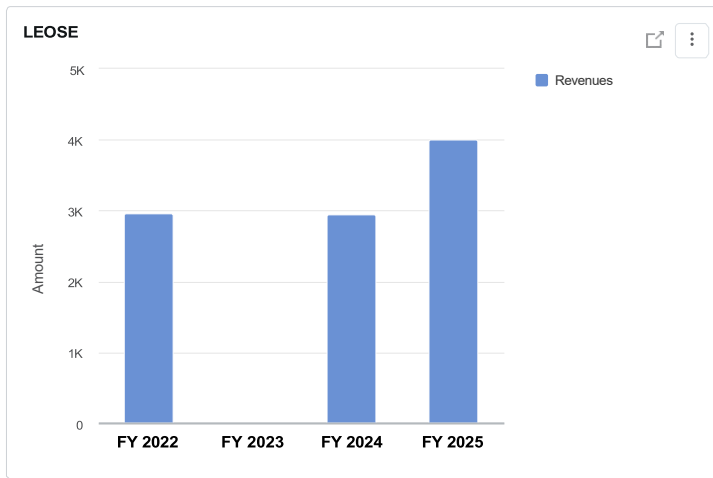




# LEOSE Fund

## Description

This Law Enforcement Officer Standards and Education Fund (LEOSE) is used to account for funding received to provide law enforcement training and education.

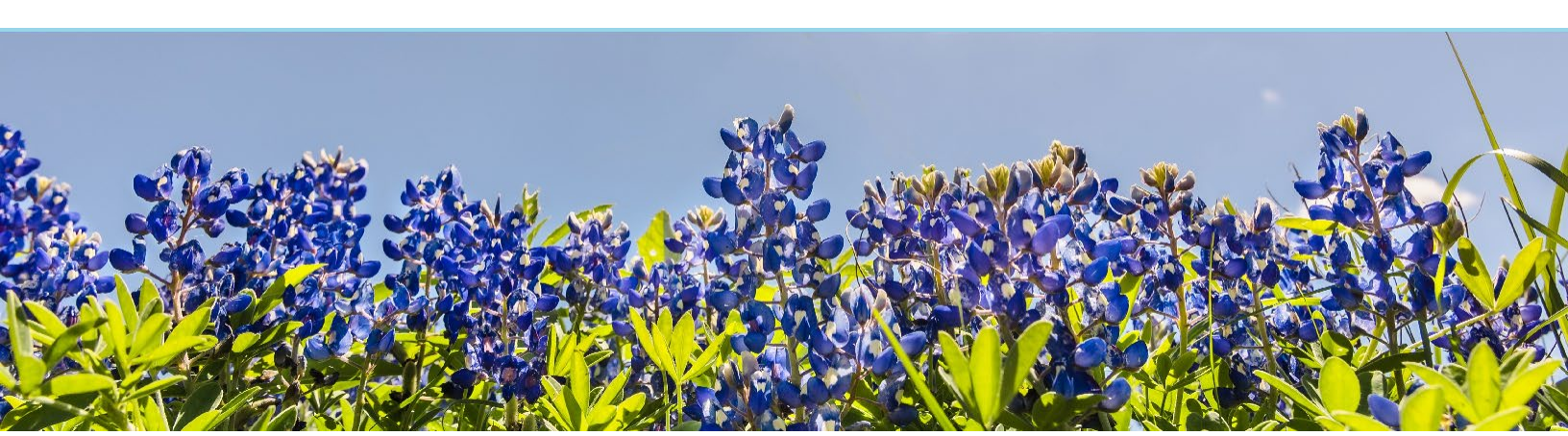


## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Interest on Investments	\$17	\$21	-	-
Intergovernmental Revenue	\$2,948	-	\$2,948	\$4,000
<b>REVENUES TOTAL</b>	<b>\$2,965</b>	<b>\$21</b>	<b>\$2,948</b>	<b>\$4,000</b>

## Expenditures

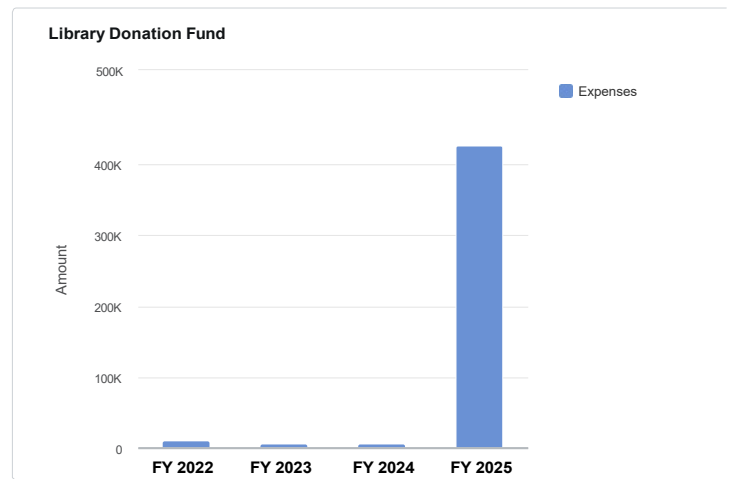
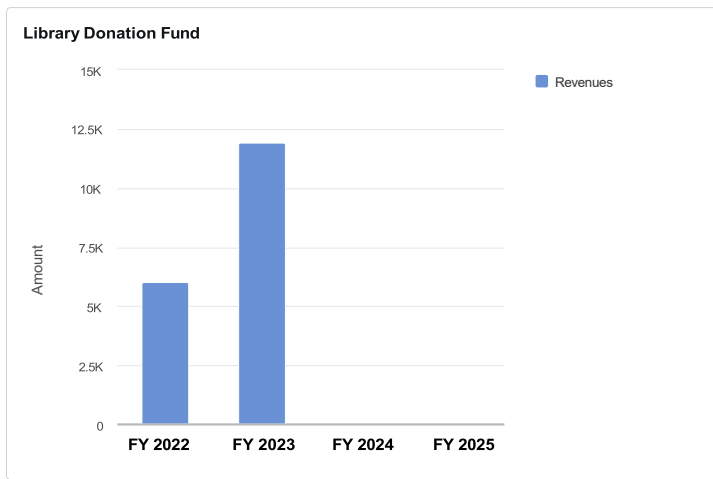
	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Expenses	-	-	-	\$0
Miscellaneous	\$473	\$5,178	\$3,396	\$5,100
<b>EXPENSES TOTAL</b>	<b>\$473</b>	<b>\$5,178</b>	<b>\$3,396</b>	<b>\$5,100</b>



# Library Donation Fund

## Description

This fund is used to account for donation receipts given to the City for the development and enhancement of the library and library services.

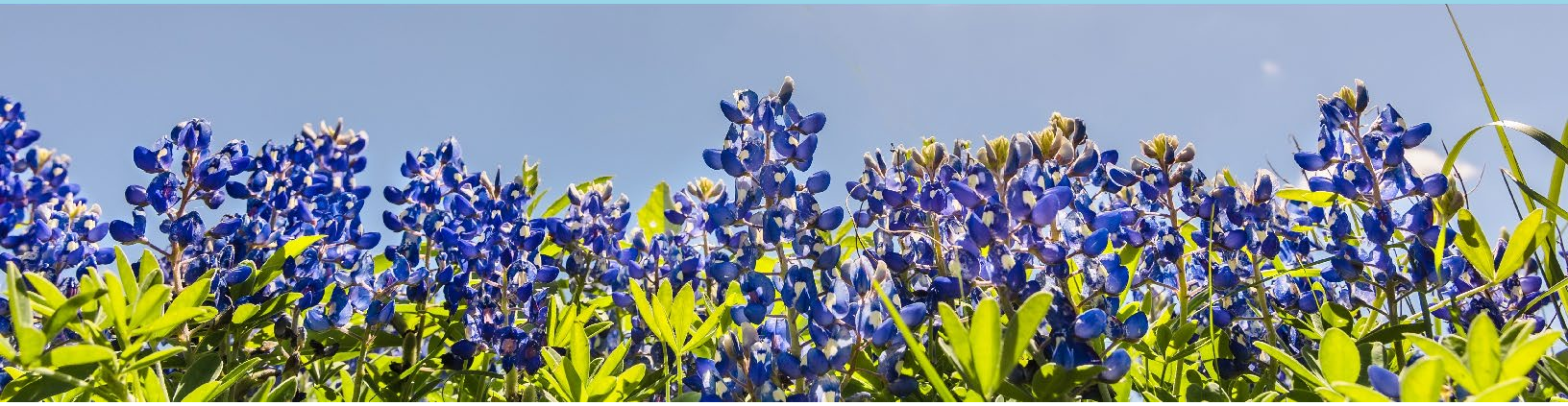


## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Interest on Investments	\$1,028	\$1,865	-	-
Grants and Donations	\$4,984	\$10,052	-	\$0
<b>REVENUES TOTAL</b>	<b>\$6,013</b>	<b>\$11,917</b>	<b>-</b>	<b>\$0</b>

# Expenditures

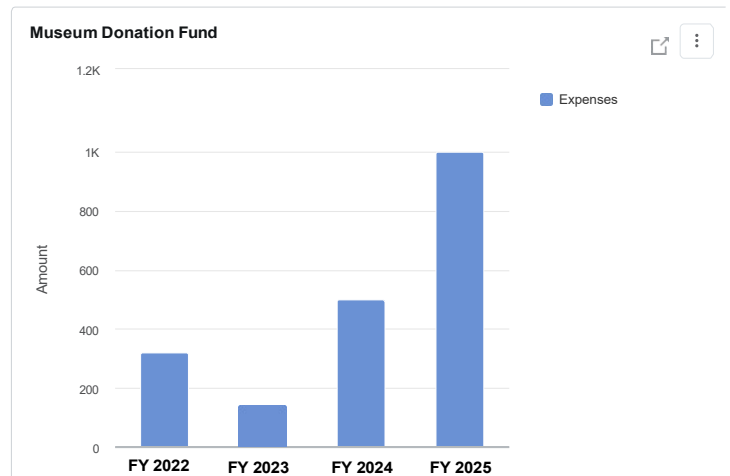
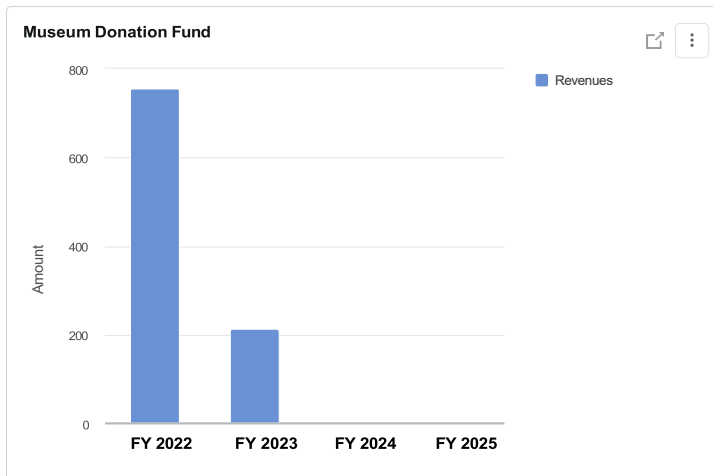
	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Supplies and Small Equipment	\$1,903	\$1,918	\$2,500	\$5,000
Miscellaneous	\$9,033	\$3,268	\$3,000	\$5,000
Capital Assets >\$5,000 per unit	-	-	\$0	\$417,000
<b>EXPENSES TOTAL</b>	<b>\$10,936</b>	<b>\$5,185</b>	<b>\$5,500</b>	<b>\$427,000</b>



# Museum Donation Fund

## Description

This fund is used to account for donations given to the City for the development and enhancement of the museum.



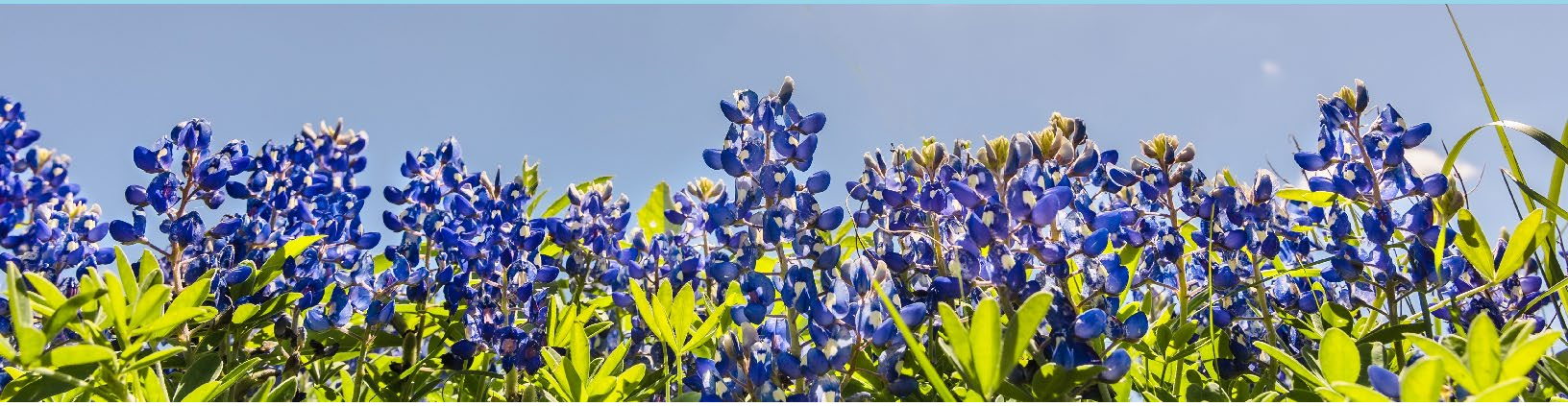
## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Interest on Investments	\$18	\$33	-	-
Grants and Donations	\$737	\$180	-	-
<b>REVENUES TOTAL</b>	<b>\$754</b>	<b>\$213</b>	<b>-</b>	<b>-</b>

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous	\$321	\$142	\$500	\$1,000
<b>EXPENSES TOTAL</b>	<b>\$321</b>	<b>\$142</b>	<b>\$500</b>	<b>\$1,000</b>

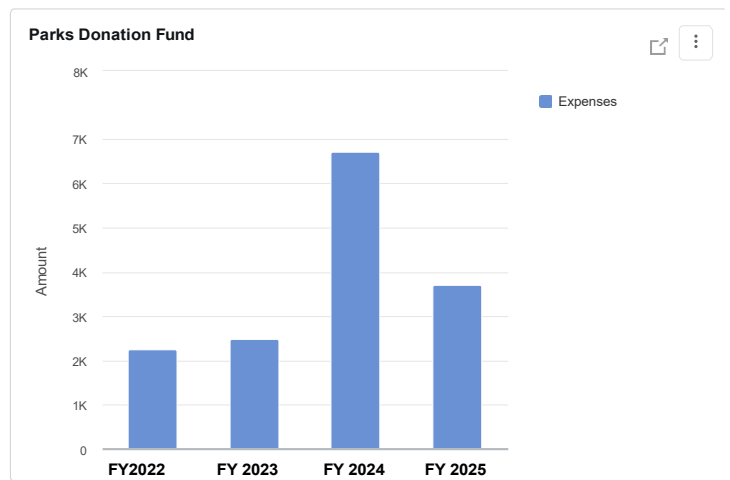
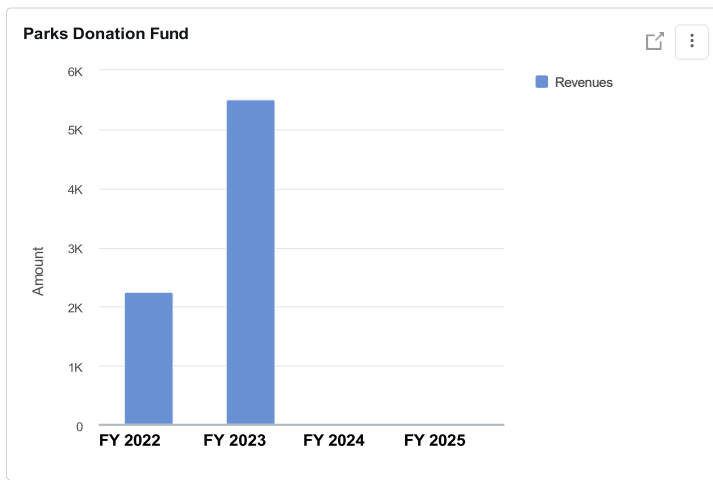




# Parks Donation Fund

## Description

This fund is used to account for donations and contributions given to the City for the enhancement of the parks.



## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Interest on Investments	\$2	\$10	-	-
Grants and Donations	\$2,252	\$5,500	-	-
<b>REVENUES TOTAL</b>	<b>\$2,254</b>	<b>\$5,510</b>	<b>-</b>	<b>-</b>

## Expenditures

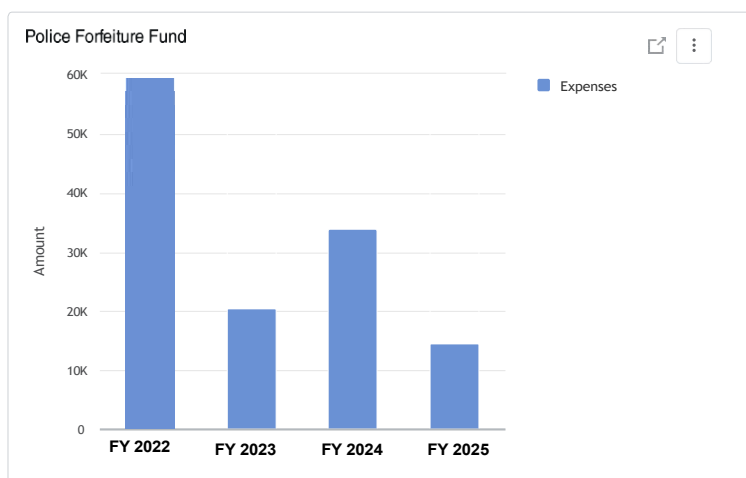
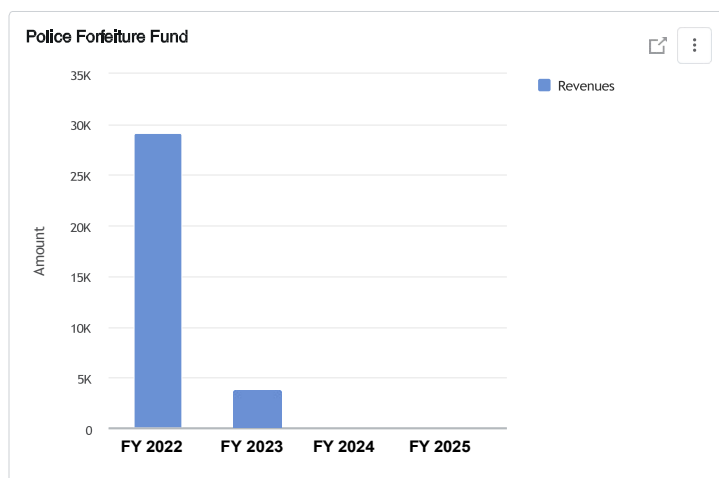
	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Supplies and Small Equipment	\$2,254	\$2,485	\$6,712	\$3,709
<b>EXPENSES TOTAL</b>	<b>\$2,254</b>	<b>\$2,485</b>	<b>\$6,712</b>	<b>\$3,709</b>



# Police Forfeiture Fund

## Description

This fund is used to account for seized property to be used for official purposes as provided by Article 59.06 Texas Code of Criminal Procedure.



## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	<b>\$29,007</b>	<b>\$3,690</b>	-	-
Interest on Investments	<b>\$155</b>	<b>\$152</b>	-	-
<b>REVENUES TOTAL</b>	<b>\$29,162</b>	<b>\$3,842</b>	-	-

## Expenditures

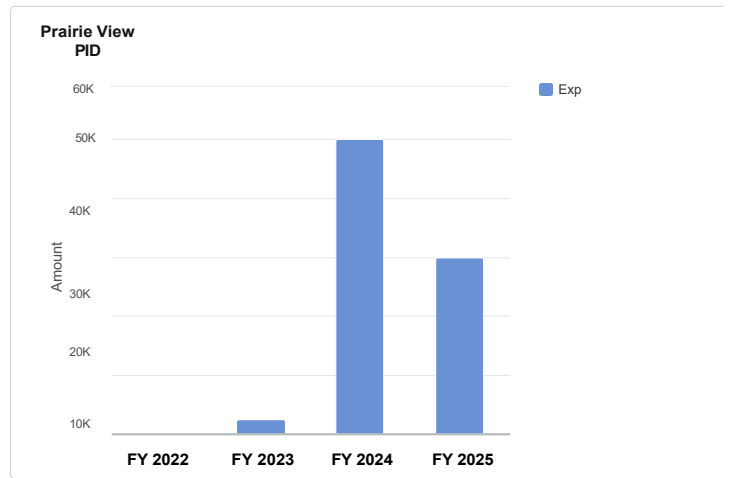
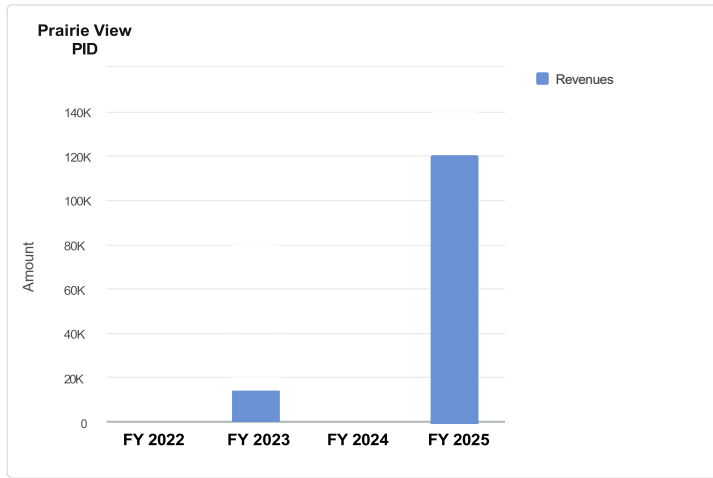
	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Supplies and Small Equipment	<b>\$23,100</b>	<b>\$5,282</b>	<b>\$12,000</b>	<b>\$5,000</b>
Services	<b>\$23,147</b>	<b>\$11,500</b>	<b>\$12,000</b>	<b>\$5,000</b>
Miscellaneous	<b>\$12,400</b>	<b>\$4,615</b>	<b>\$12,000</b>	<b>\$5,000</b>
<b>EXPENSES TOTAL</b>	<b>\$58,647</b>	<b>\$21,397</b>	<b>\$36,000</b>	<b>\$15,000</b>



# Prairie View PID Fund

## Description

This Public Improvement District (PID) fund is used to account for the taxes collected in a designated reinvestment zone to be used for public improvements.



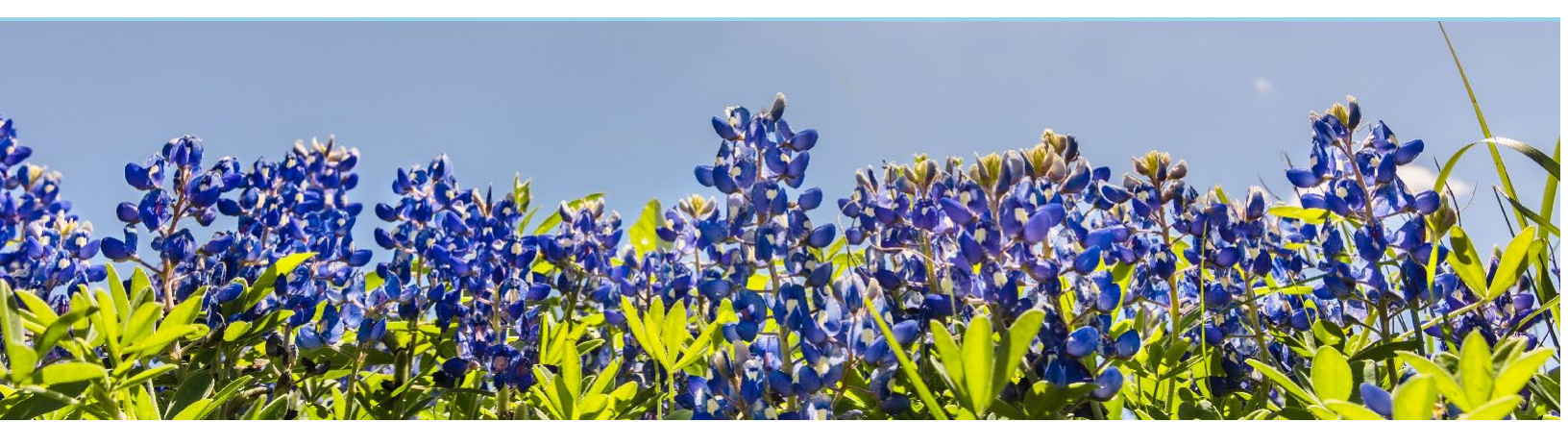
## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
<b>Revenues</b>				
Miscellaneous	-	\$15,000	\$0	\$125,000
<b>REVENUES TOTAL</b>		\$15,000	\$0	\$125,000

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
<b>Expenses</b>				
Miscellaneous	-	\$2,508	\$50,000	\$30,000
<b>EXPENSES TOTAL</b>	-	\$2,508	\$50,000	\$30,000

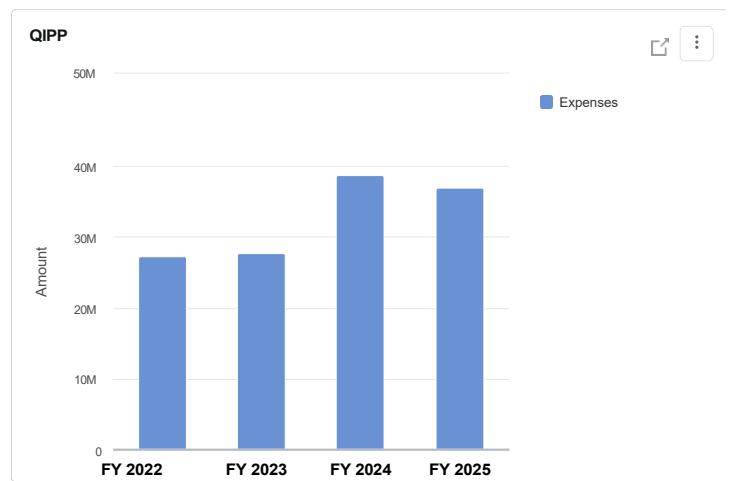
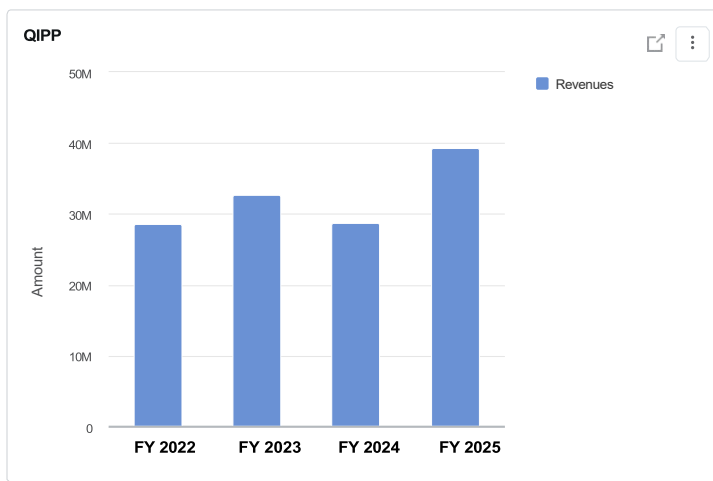




# QIPP Fund

## Description

This fund is used to account for revenues and expenditures generated from the City's participation in the Quality Incentive Payment Program. The Quality Incentive Payment Program serves as a resource to help nursing facilities improve performance.



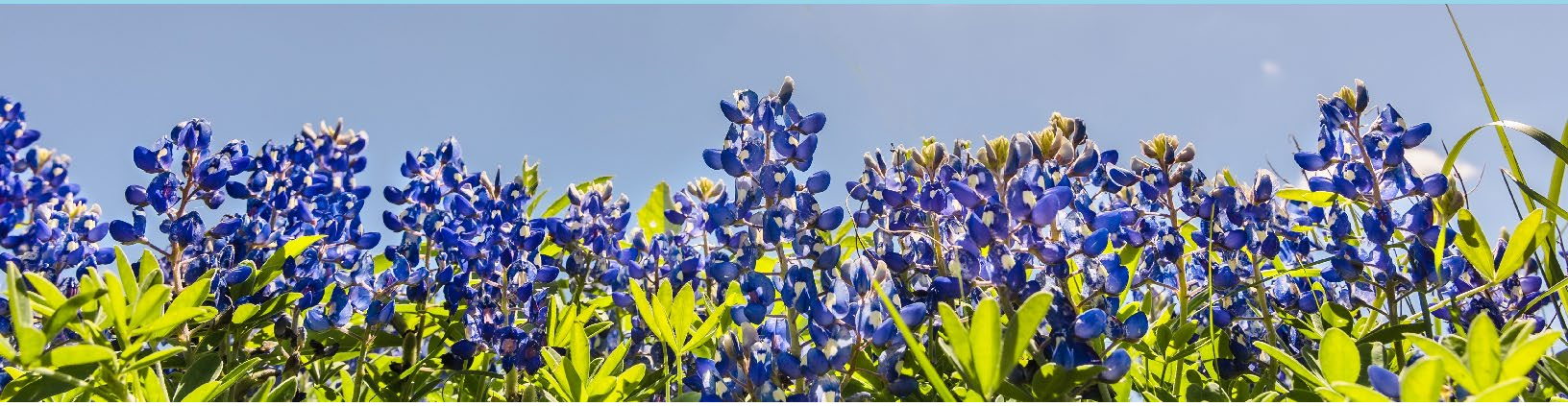
## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	\$28,621,648	\$32,653,253	28,754,924	\$39,335,772
Interest on Investments	\$14,748	\$35,739	\$15,000	\$20,000
<b>REVENUES TOTAL</b>	<b>\$28,636,395</b>	<b>\$32,688,991</b>	<b>\$28,769,924</b>	<b>\$39,355,772</b>

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Services	\$600,495	\$675,709	\$593,664	\$630,448
Miscellaneous	\$12,967,209	\$11,907,763	\$12,552,141	\$16,955,074
Debt Service	\$13,413,279	\$14,548,042	\$12,840,741	\$17,612,083
Transfer Out	\$350,000	\$571,783	\$12,689,171	\$1,743,001
<b>EXPENSES TOTAL</b>	<b>\$27,330,983</b>	<b>\$27,703,296</b>	<b>\$38,675,717</b>	<b>\$36,940,606</b>

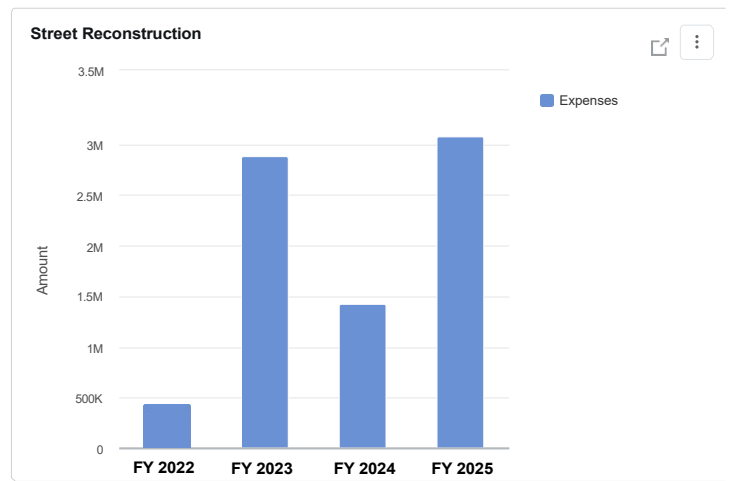
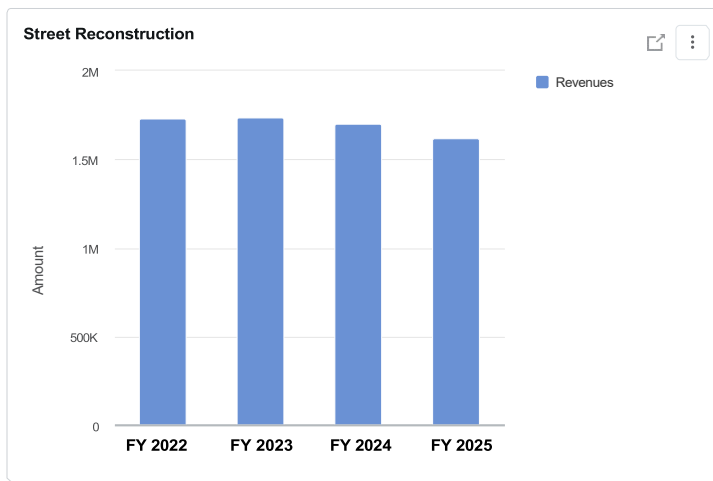




# Street Reconstruction Fund

## Description

This fund is used to account for the street reconstruction tax revenue and expenditures devoted to street repair projects.



## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2023	FY 2023	FY 2024	FY 2025
Sales Tax	\$1,732,912	\$1,736,429	\$1,700,000	\$1,618,941
<b>REVENUES TOTAL</b>	<b>\$1,732,912</b>	<b>\$1,736,429</b>	<b>\$1,700,000</b>	<b>\$1,618,941</b>

## Expenditures

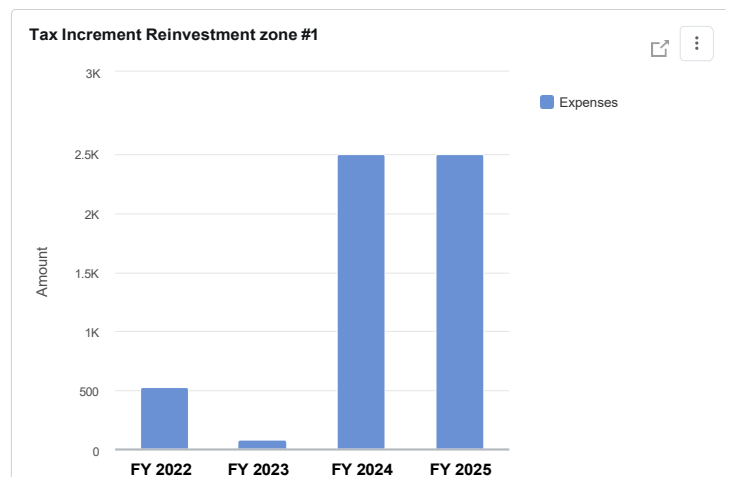
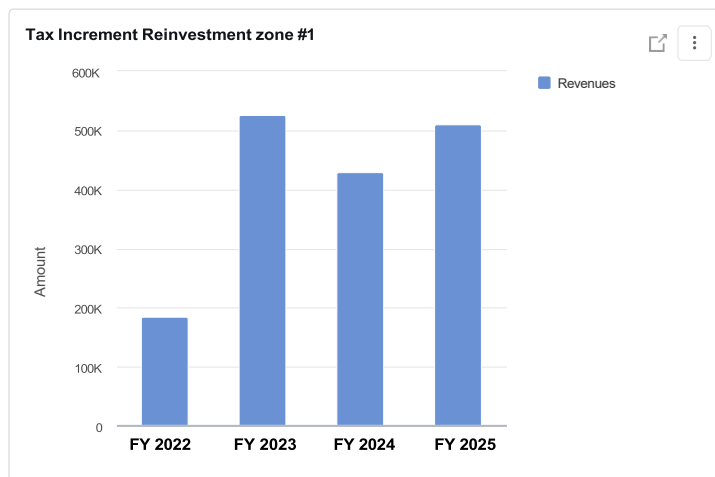
	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Services	-	\$845	-	-
Repair and Maintenance	\$440,693	\$2,005,368	\$1,051,510	\$3,082,906
Capital Assets >\$5,000 per unit	-	\$32,163	\$370,456	\$0
Transfer Out	-	\$850,000	-	-
<b>EXPENSES TOTAL</b>	<b>\$440,693</b>	<b>\$2,888,375</b>	<b>\$1,421,966</b>	<b>\$3,082,906</b>



# Tax Increment Reinvestment Zone #1 Fund

## Description

TIRZ 1 funds are used to account for the taxes collected in the designated zone and the expenditures used for public improvements in the respective zone.

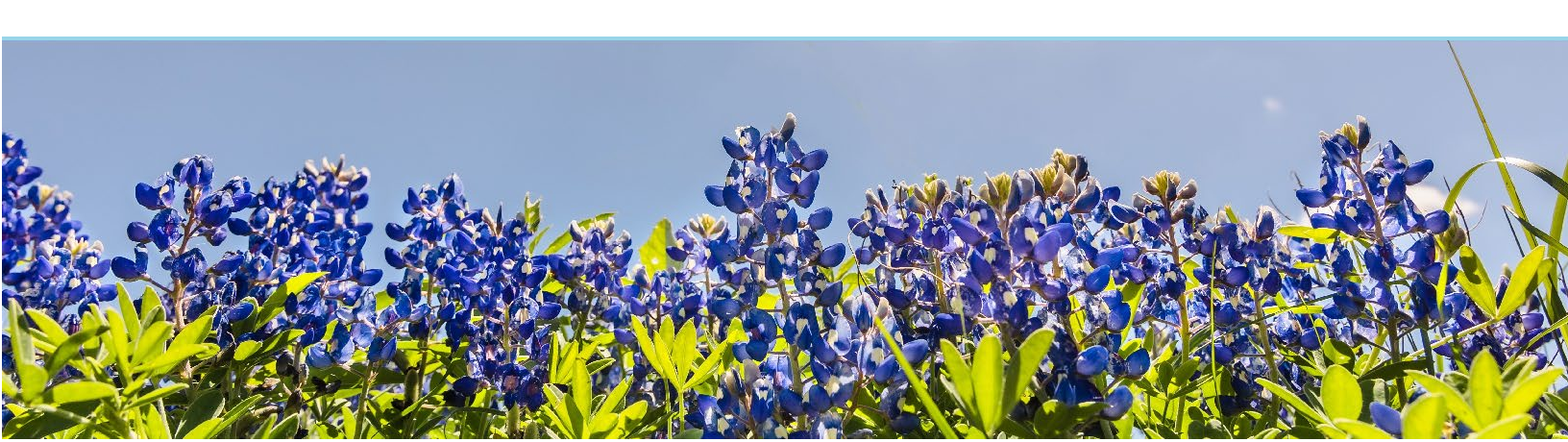


## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	-	-	-	\$0
Property Taxes	\$182,989	\$523,906	\$428,344	\$456,460
Interest on Investments	\$1,188	\$3,034	\$1,188	\$2,000
<b>REVENUES TOTAL</b>	<b>\$184,177</b>	<b>\$526,940</b>	<b>\$429,532</b>	<b>\$458,460</b>

## Expenditures

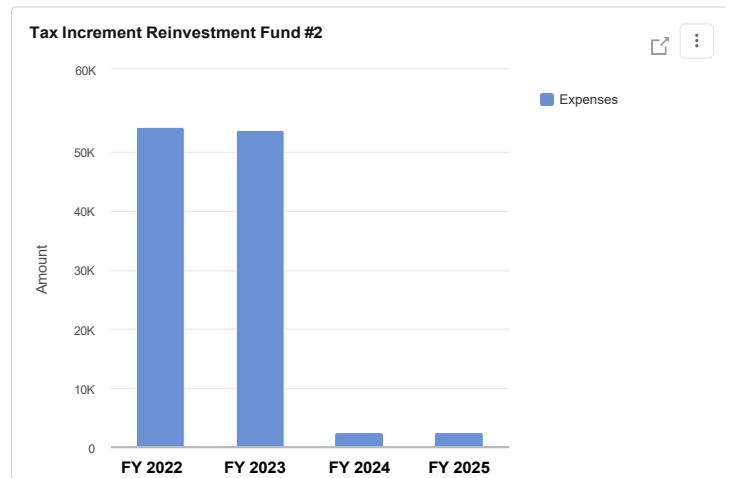
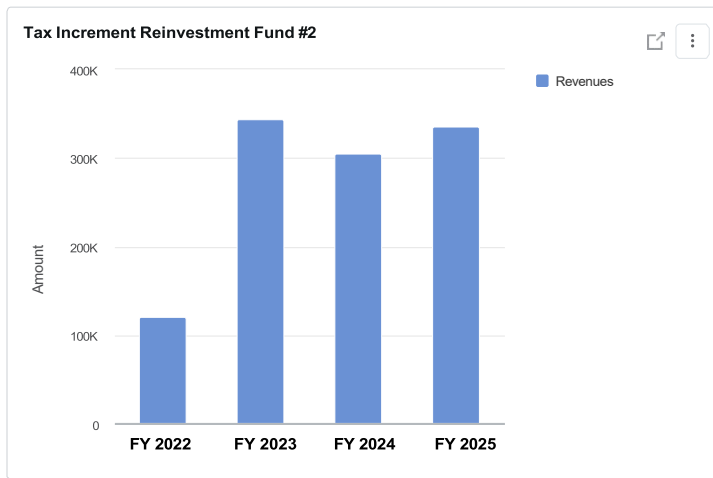
	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Expenses	-	-	-	\$0
Services	\$524	\$77	\$2,500	\$2,500
<b>EXPENSES TOTAL</b>	<b>\$524</b>	<b>\$77</b>	<b>\$2,500</b>	<b>\$2,500</b>



# Tax Increment Reinvestment Zone #2 Fund

## Description

TIRZ 2 funds are used to account for the taxes collected in the designated zone and the expenditures used for public improvements in the respective zone.



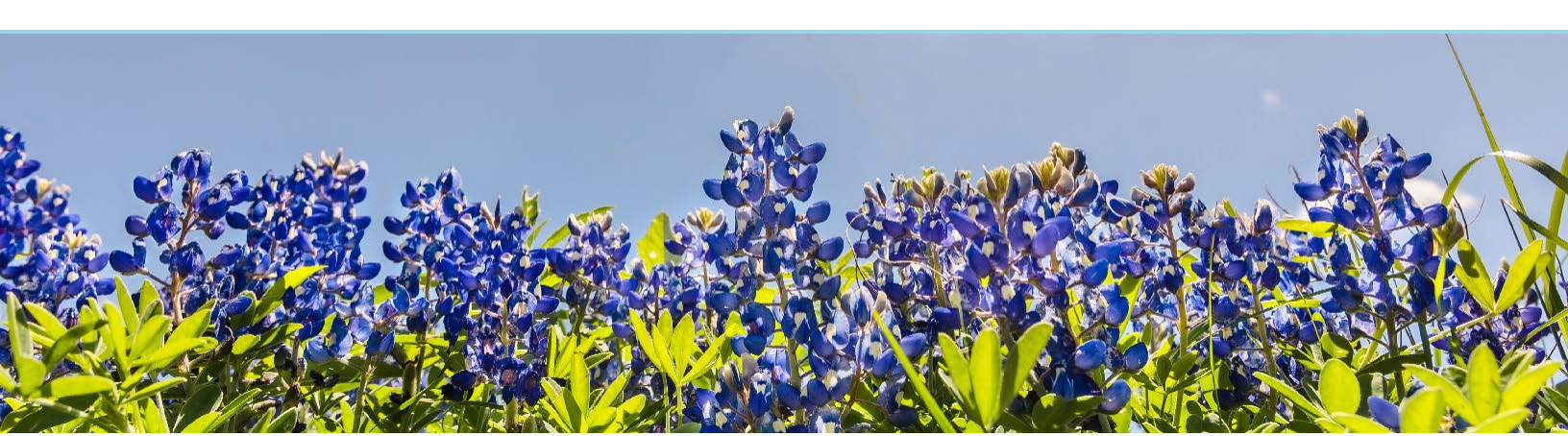
## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	-	-	-	\$0
Property Taxes	\$119,839	\$342,143	\$304,714	\$328,977
Interest on Investments	\$438	\$1,167	\$438	\$1,600
<b>REVENUES TOTAL</b>	<b>\$120,277</b>	<b>\$343,310</b>	<b>\$305,152</b>	<b>\$330,577</b>

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Services	\$2,090	\$77	\$2,500	\$2,500
Miscellaneous	\$52,160	\$53,551	-	\$0
<b>EXPENSES TOTAL</b>	<b>\$54,250</b>	<b>\$53,628</b>	<b>\$2,500</b>	<b>\$2,500</b>

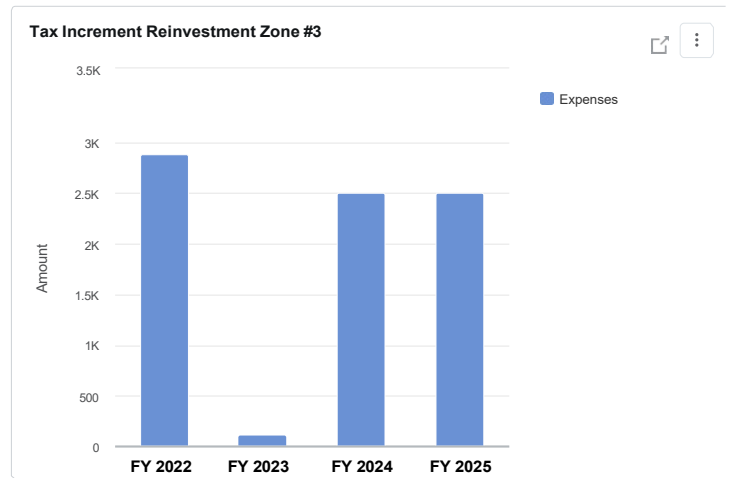
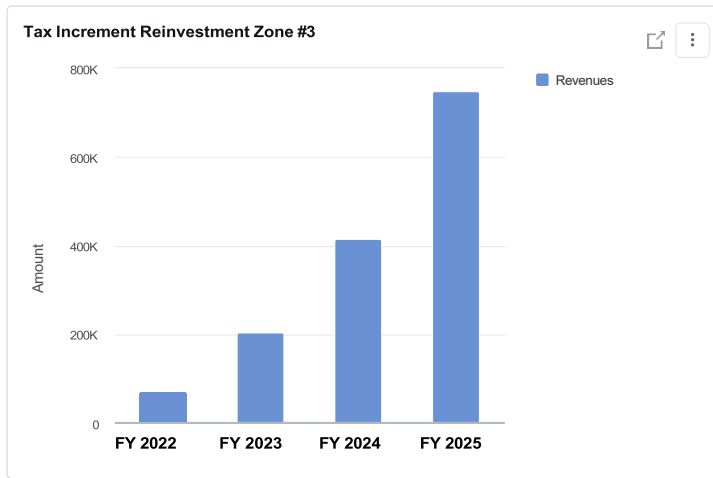




# Tax Increment Reinvestment Zone #3 Fund

## Description

TIRZ 3 funds are used to account for the taxes collected in the designated zone and the expenditures used for public improvements in the respective zone.



## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	-	-	-	\$0
Property Taxes	\$70,557	\$203,147	\$413,632	\$576,961
Interest on Investments	-	\$404	\$1,000	\$1,000
<b>REVENUES TOTAL</b>	<b>\$70,557</b>	<b>\$203,551</b>	<b>\$414,632</b>	<b>\$577,961</b>

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Services	\$2,888	\$108	\$2,500	\$2,500
<b>EXPENSES TOTAL</b>	<b>\$2,888</b>	<b>\$108</b>	<b>\$2,500</b>	<b>\$2,500</b>

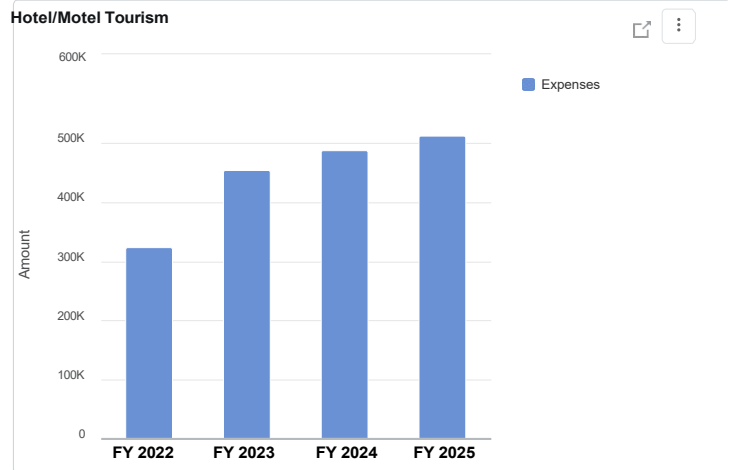
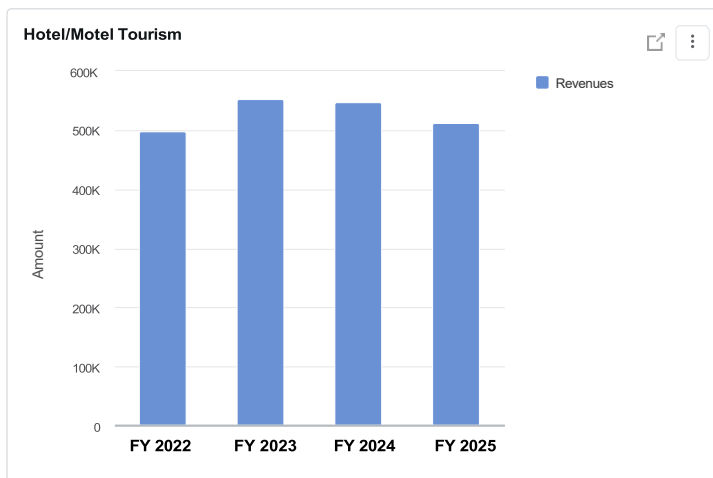




# Tourism Fund

## Description

The Tourism Fund is a Special Revenue Fund which derives a majority part of its revenue from Hotel Occupancy Taxes. This tax is levied on persons using hotel, motel, or bed and breakfast rooms in the City of Ennis. The City currently imposes a tax of 7% of the price paid for a room. Revenue from the municipal hotel occupancy tax may be used only to promote tourism and the convention and hotel industry.



## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	\$497,436	\$549,999	\$525,000	\$510,220
Licenses, Fees and Permits	-	\$22	-	-
Interest on Investments	\$703	\$1,602	\$703	\$1,600
Transfer In	-	-	\$21,918	-
<b>REVENUES TOTAL</b>	<b>\$498,140</b>	<b>\$551,623</b>	<b>\$547,621</b>	<b>\$511,820</b>

# Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Expenses	-	-	-	\$0
Salary and Benefits	\$207,054	\$110,120	-	\$0
Supplies and Small Equipment	\$4,969	\$6,399	\$5,700	\$5,700
Services	\$87,265	\$164,369	\$106,026	\$99,108
Repair and Maintenance	\$2,605	-	-	-
Miscellaneous	\$21,743	\$46,210	\$75,000	\$75,000
Transfer Out	-	\$126,300	\$300,000	\$332,016
<b>EXPENSES TOTAL</b>	<b>\$323,637</b>	<b>\$453,398</b>	<b>\$486,726</b>	<b>\$511,824</b>

# DEBT SERVICE FUND

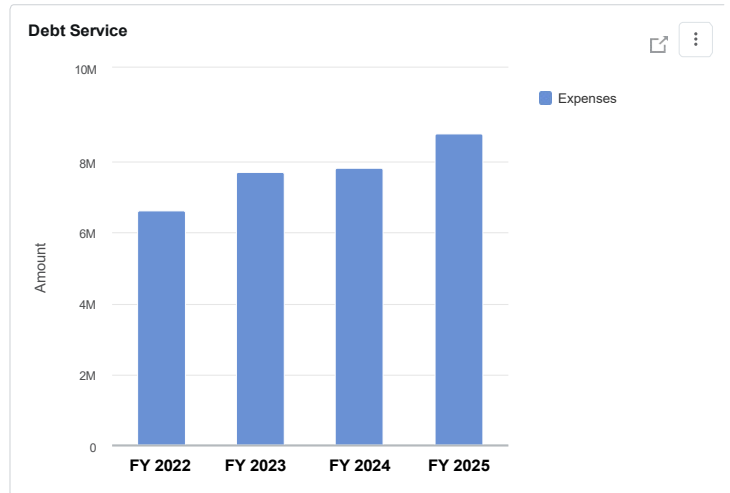
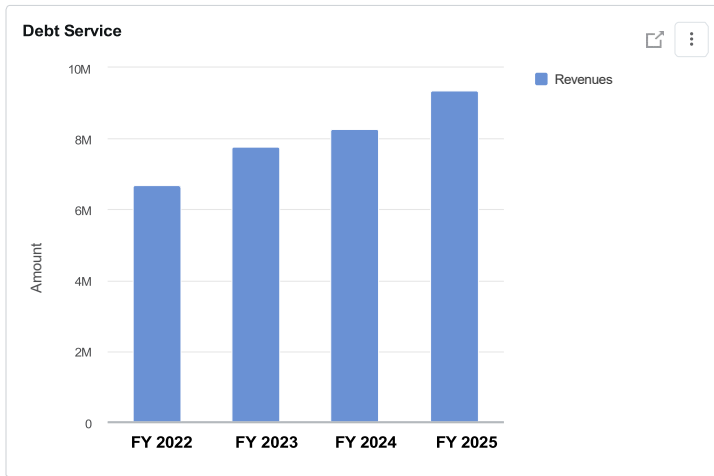
This fund is used to account for the accumulation of resources for the payment of principal and interest on general long-term debt.



# General Debt Service Fund

## Description

This fund is used to account for the accumulation of resources for the payment of principal and interest on general long-term debt.





## Revenue

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	-	-	-	\$0
Bond Proceeds	\$61,751	-	-	-
Property Taxes	\$5,924,470	\$7,057,044	\$7,572,378	\$7,667,402
Interest on Investments	\$2,439	\$4,237	\$2,000	\$3,000
Transfer In	\$697,438	\$699,688	\$700,938	\$701,188
<b>REVENUES TOTAL</b>	<b>\$6,686,098</b>	<b>\$7,760,969</b>	<b>\$8,275,316</b>	<b>\$8,371,590</b>

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Debt Service	\$6,629,699	\$7,703,479	\$7,843,415	\$8,059,499
<b>EXPENSES TOTAL</b>	<b>\$6,629,699</b>	<b>\$7,703,479</b>	<b>\$7,843,415</b>	<b>\$8,059,499</b>

# DEBT MANAGEMENT

## OVERVIEW

The City of Ennis issues debt for the purpose of financing long-term infrastructure capital improvements. Infrastructure includes those basic physical structures provided by government to support a community's basic human needs, economic activity, safety, and quality of life. The City issues certificates of obligation which are funded through property taxes, sales tax, and water and sewer revenues. The city can also use general obligation bonds which are backed by and repaid through the City's property tax revenue. The process for debt issuance begins with the budget process and identifying improvements to be made during the upcoming fiscal years. Debt is scheduled to closely mirror the useful life of the improvement of assets.

## LONG-TERM DEBT PLANNING

The City works with Financial Advisors to perform comprehensive financial analyses and multi-year debt modeling. The debt model incorporates numerous variables such as interest rates, changes in assessed values, current property tax collection rates, self-supporting debt, and fund balances to determine whether it can afford to incur new debt without raising property tax rates. The model is structured so that new debt is incurred as bonds mature. This enables the City to issue new debt without raising property tax rates.

The City has never defaulted on the payment of its debt obligations and has a "AA-" credit rating by S&P Global Ratings, a Standard & Poor's Financial Services LLC business ("S&P"). These rating falls within the High Investment Grade level, decreasing the City's borrowing costs.

## DEBT AUTHORIZATION

As of September 30, 2024, the City had \$183,360,302 in outstanding debt. This debt includes tax supported debt such as general obligation bonds, certificates of obligation, and utility revenue bonds. The following table breaks out the City's Outstanding Debt by major category as of September 30, 2024.

<b>OUTSTANDING DEBT (As of September 30, 2024)</b>	<b>Outstanding Principal</b>	<b>FY 2025 Debt Service Payment</b>
General (Ad Valorem - Tax Supported)	102,647,258	7,353,309
EDC/CCPD (Sales - Tax Supported)	17,438,153	1,398,407
Water & Sewer Utility (Revenue Self-Supporting)	63,274,892	3,542,697
<b>Total</b>	<b>\$183,360,303</b>	<b>\$12,294,413</b>

## CERTIFICATES OF OBLIGATION – AD VALOREM TAX SUPPORTED

For the fiscal year ending September 30, 2024, the City had \$102,647,258 in property tax supported certificates of obligation outstanding, which comprise 56% of the City's total outstanding debt.

## CERTIFICATES OF OBLIGATION – SALES TAX SUPPORTED

For the fiscal year ending September 30, 2024, the City had \$17,438,153 in sales tax supported certificates of obligation outstanding, which comprise 9.5% of the City's total outstanding debt.

## CERTIFICATES OF OBLIGATION – WATER AND SEWER REVENUE SUPPORTED

For the fiscal year ending September 30, 2024, the City had \$63,274,892 in certificates of obligation supported by water and sewer rates and fees, which comprise 34.5% of the City's total outstanding debt.

## DEBT LIMITATIONS

The City Charter of the City of Ennis, Texas and the statues of the State of Texas do not prescribe a legal debt limit. However, for cities with a population more than 5,000, the Texas Constitution limits the ad valorem rate to \$2.50 per \$100 of assessed valuation. The City operates under a Home Rule Charter that imposes a limit of \$1.50 per \$100 of assessed valuation. The FY 2025 adopted property tax rate is \$0.664000 per \$100 valuation. The tax margin is \$0.836000 per \$100 valuation based on the maximum ad valorem tax rate noted above. The FY 2025 Assessed Taxable Valuation is \$3,367,423,584. An additional \$28,151,661 in revenue per year could be raised for debt before reaching the maximum allowable tax base.

## DEBT SERVICE SCHEDULES

Debt service schedules provide a timeline for both principal and interest payments over the life of the bond. These schedules help to manage cash flow, maintain liquidity, and facilitate better budgeting and financial planning. The following debt schedules, broken down by funding type, provide the annual plan for repayment starting in FY 2025.

### GENERAL DEBT SERVICE (Ad Valorem - Tax Supported)

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 4,425,000	\$ 2,928,309	\$ 7,353,309
2026	\$ 4,355,000	\$ 2,733,477	\$ 7,088,477
2027	\$ 3,975,000	\$ 2,565,705	\$ 6,540,705
2028	\$ 3,960,000	\$ 2,401,201	\$ 6,361,201
2029	\$ 4,135,000	\$ 2,229,026	\$ 6,364,026
2030	\$ 4,290,000	\$ 2,058,226	\$ 6,348,226
2031	\$ 4,470,000	\$ 1,886,726	\$ 6,356,726
2032	\$ 4,450,000	\$ 1,706,938	\$ 6,156,938
2033	\$ 4,620,000	\$ 1,528,813	\$ 6,148,813
2034	\$ 4,810,000	\$ 1,347,738	\$ 6,157,738
2035	\$ 4,350,000	\$ 1,170,244	\$ 5,520,244
2036	\$ 4,200,000	\$ 999,788	\$ 5,199,788
2037	\$ 4,355,000	\$ 836,369	\$ 5,191,369
2038	\$ 4,070,000	\$ 670,963	\$ 4,740,963
2039	\$ 4,230,000	\$ 507,013	\$ 4,737,013
2040	\$ 3,360,000	\$ 352,425	\$ 3,712,425
2041	\$ 2,250,000	\$ 239,200	\$ 2,489,200
2042	\$ 2,345,000	\$ 152,200	\$ 2,497,200
2043	\$ 1,445,000	\$ 81,400	\$ 1,526,400
2044	\$ 1,500,000	\$ 27,500	\$ 1,527,500
2045	\$ 125,000	\$ -	\$ 125,000
2046	\$ 125,000	\$ -	\$ 125,000
2047	\$ 125,000	\$ -	\$ 125,000
2048	\$ 125,000	\$ -	\$ 125,000
2049	\$ 129,000	\$ -	\$ 129,000
<b>Total</b>	<b>\$ 76,224,000</b>	<b>\$ 26,423,258</b>	<b>\$ 102,647,258</b>

**UTILITY DEBT SERVICE**  
(Revenue Self - Supporting)

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 1,730,000	\$ 1,812,697	\$ 3,542,697
2026	\$ 2,025,000	\$ 1,743,471	\$ 3,768,471
2027	\$ 1,975,000	\$ 1,667,034	\$ 3,642,034
2028	\$ 2,050,000	\$ 1,586,641	\$ 3,636,641
2029	\$ 2,145,000	\$ 1,499,131	\$ 3,644,131
2030	\$ 2,225,000	\$ 1,409,359	\$ 3,634,359
2031	\$ 2,330,000	\$ 1,315,692	\$ 3,645,692
2032	\$ 2,420,000	\$ 1,217,420	\$ 3,637,420
2033	\$ 2,525,000	\$ 1,114,242	\$ 3,639,242
2034	\$ 2,635,000	\$ 1,005,679	\$ 3,640,679
2035	\$ 2,755,000	\$ 891,973	\$ 3,646,973
2036	\$ 2,530,000	\$ 776,265	\$ 3,306,265
2037	\$ 2,630,000	\$ 671,102	\$ 3,301,102
2038	\$ 2,515,000	\$ 563,389	\$ 3,078,389
2039	\$ 2,360,000	\$ 457,900	\$ 2,817,900
2040	\$ 2,475,000	\$ 349,500	\$ 2,824,500
2041	\$ 2,245,000	\$ 249,100	\$ 2,494,100
2042	\$ 2,335,000	\$ 157,500	\$ 2,492,500
2043	\$ 1,360,000	\$ 83,600	\$ 1,443,600
2044	\$ 1,410,000	\$ 28,200	\$ 1,438,200
<b>Total</b>	<b>\$ 44,675,000</b>	<b>\$ 18,599,892</b>	<b>\$ 63,274,892</b>

**EDC&CCPD DEBT SERVICE**  
(Sales - Tax Supported)

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 1,046,517	\$ 351,890	\$ 1,398,407
2026	\$ 1,071,392	\$ 327,203	\$ 1,398,595
2027	\$ 1,095,052	\$ 301,163	\$ 1,396,215
2028	\$ 1,120,575	\$ 273,113	\$ 1,393,688
2029	\$ 1,145,509	\$ 248,913	\$ 1,394,421
2030	\$ 1,165,034	\$ 228,513	\$ 1,393,546
2031	\$ 1,184,390	\$ 207,038	\$ 1,391,428
2032	\$ 1,208,891	\$ 184,369	\$ 1,393,260
2033	\$ 1,233,924	\$ 160,009	\$ 1,393,934
2034	\$ 1,260,000	\$ 134,144	\$ 1,394,144
2035	\$ 590,000	\$ 106,869	\$ 696,869
2036	\$ 615,000	\$ 85,397	\$ 700,397
2037	\$ 635,000	\$ 62,344	\$ 697,344
2038	\$ 660,000	\$ 38,063	\$ 698,063
2039	\$ 685,000	\$ 12,844	\$ 697,844
<b>Total</b>	<b>\$ 14,716,285</b>	<b>\$ 2,721,868</b>	<b>\$ 17,438,153</b>



# **INTERNAL SERVICE FUNDS**

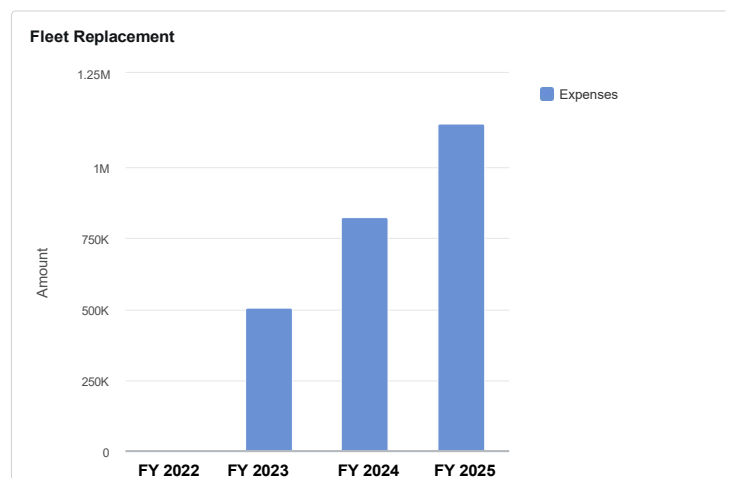
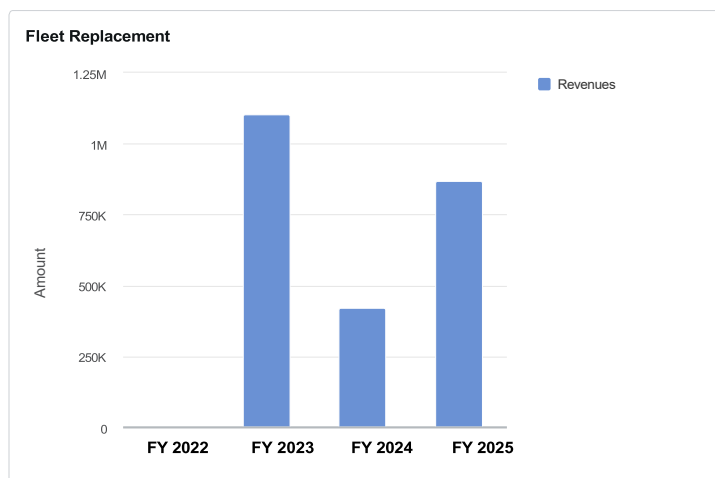
A fund that accounts for the financing of goods and services provided to other funds and departments on a cost-reimbursement basis.



# Fleet Replacement Fund

## Description

This fund is used to account for fleet maintenance services provided to other departments of the City on a cost-reimbursement basis. The fund also accounts for procurement and delivery of the City’s fleet replacement.



## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	–	\$233,419	\$129,255	\$114,000
Water and Sewer Revenue	–	\$172,059	\$170,155	\$26,000
Transfer In	–	\$699,313	\$121,000	\$728,772
<b>REVENUES TOTAL</b>	–	<b>\$1,104,791</b>	<b>\$420,410</b>	<b>\$868,772</b>

## Expenditures

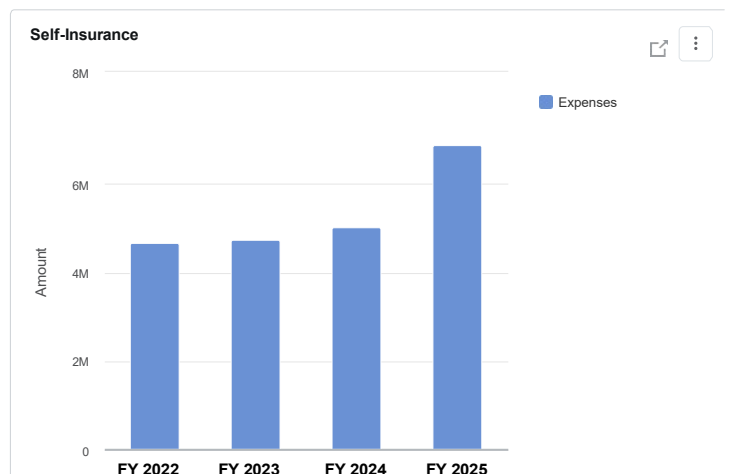
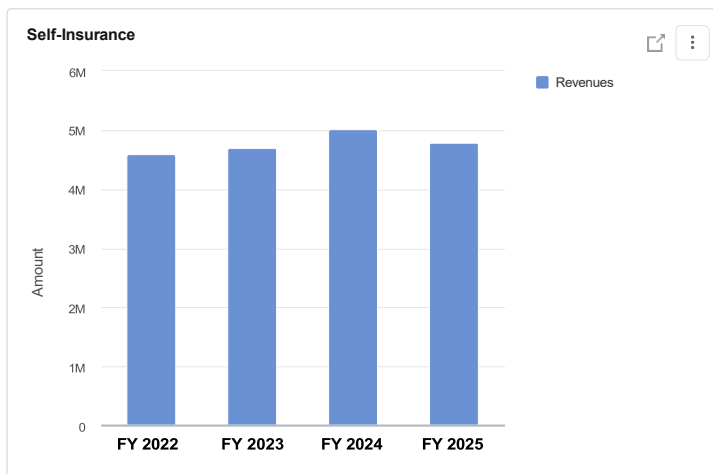
	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Capital Assets >\$5,000 per unit	–	\$504,609	\$825,695	\$1,154,420
<b>EXPENSES TOTAL</b>	–	<b>\$504,609</b>	<b>\$825,695</b>	<b>\$1,154,420</b>



# Self-Insurance Fund

## Description

The City operates a self-funded health insurance. This fund is used to account for self-insurance services provided to other departments of the City on a cost-reimbursement basis. It funds health, dental, vision, life, accidental death and disability, and short-term disability insurance benefits.



## Revenues

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous Revenue	\$4,582,559	\$4,645,113	\$5,005,009	\$4,783,340
Grants and Donations	\$8,438	\$44,567	\$8,438	-
<b>REVENUES TOTAL</b>	<b>\$4,590,997</b>	<b>\$4,689,680</b>	<b>\$5,013,447</b>	<b>\$4,783,340</b>

## Expenditures

	ACTUALS		BUDGET	BUDGET
	FY 2022	FY 2023	FY 2024	FY 2025
Expenses	-	-	-	\$0
Salary and Benefits	-	-	\$180,000	\$244,000
Self-Insurance	\$4,358,805	\$4,395,480	\$4,480,384	\$4,891,343
Transfer Out	\$311,000	\$353,063	\$353,063	\$1,733,326
<b>EXPENSES TOTAL</b>	<b>\$4,669,805</b>	<b>\$4,748,543</b>	<b>\$5,013,447</b>	<b>\$6,868,669</b>



# **CAPITAL PROJECTS FUNDS**

The Capital Projects Funds are used to account for major capital improvements. The projects included in the capital projects budget are intended to improve or expand the city infrastructure or provide for the acquisition of large pieces of equipment.



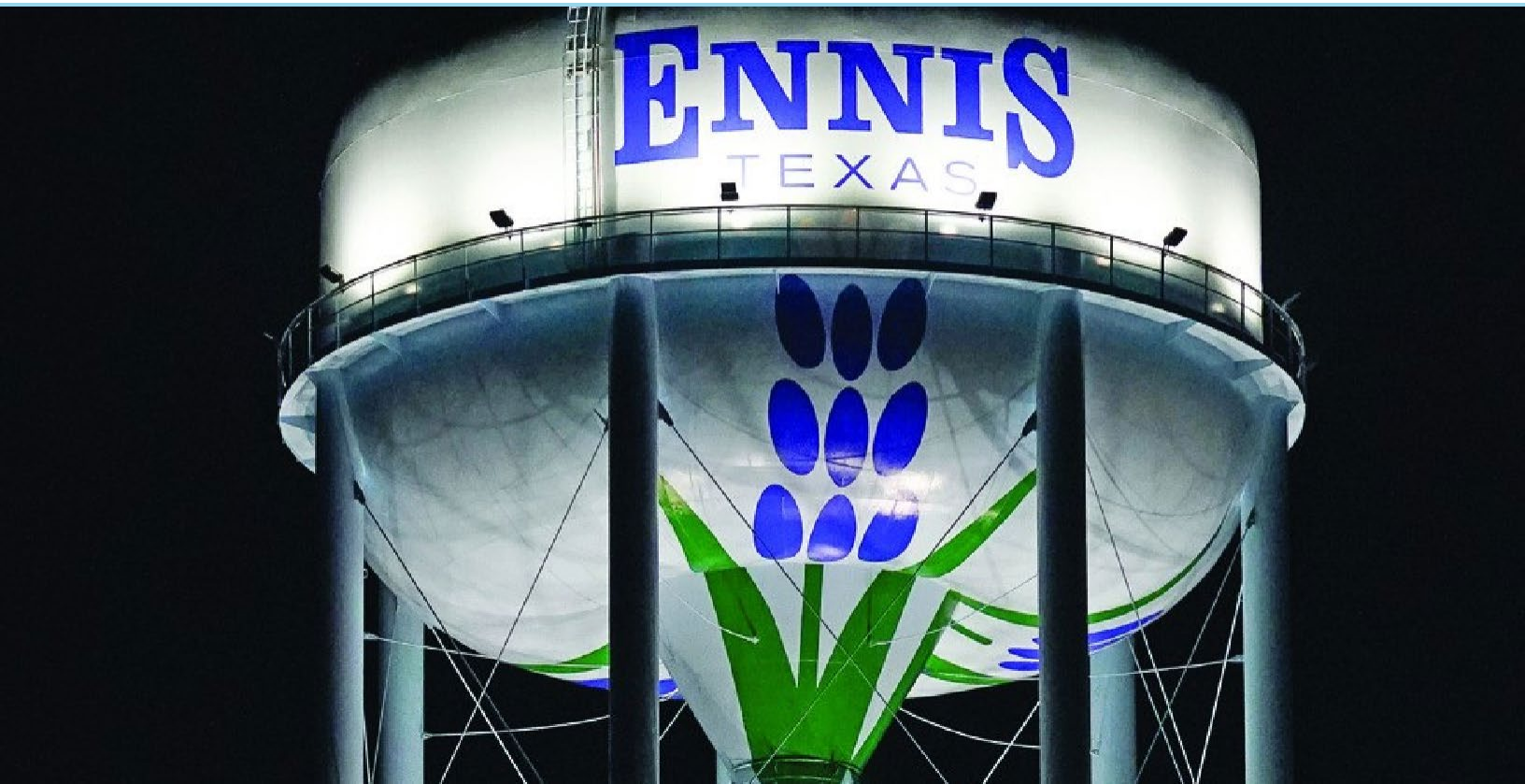
# General Capital Projects Fund

## Overview

The General Capital Projects Fund is used to account for major improvements to streets, parks and building construction from issuance of certificates of obligations.

## Capital Fund Summary

	FY 2025
<b>Revenues</b>	
Interest on Investments	\$88,000
<b>REVENUES TOTAL</b>	<b>\$88,000</b>
<b>Expenses</b>	
Professional Services for Various Projects	\$18,450,000
<b>EXPENSES TOTAL</b>	<b>\$18,450,000</b>



# Utility Capital Projects Fund

## Overview

This fund is used to account for improvements to infrastructure and building construction from issuance of debt.

## Capital Fund Summary

	FY 2025
<b>Revenues</b>	
Interest on Investments	\$50,000
<b>REVENUES TOTAL</b>	<b>\$50,000</b>
<b>Expenses</b>	
Water	
Water Treatment Plant Expansion	\$15,000,000
<b>WATER TOTAL</b>	<b>\$15,000,000</b>
Wastewater	
Liska Basin Lift Station Force Main Replacement	\$2,000,000
Liska Basin Manhole Rehabilitation	\$1,500,000
<b>WASTEWATER TOTAL</b>	<b>\$3,500,000</b>
<b>EXPENSES TOTAL</b>	<b>\$18,500,000</b>

# **ECONOMIC DEVELOPMENT CORPORATION FUND**

This fund accounts for the Economic Development Corporation's revenues and expenditures related to providing assistance to City of Ennis businesses and contributing to the overall economic growth of City.





## Economic Development Projects

	FY 2025
<b>Revenues</b>	
Sales Tax	\$3,237,882
Interest on Investments	\$50,000
<b>REVENUES TOTAL</b>	<b>\$3,287,882</b>
<b>Expenses</b>	
Fuel Supplies	\$1,500
Other Services	\$20,000
Legal Services	\$10,000
Advertising	\$310,000
Rentals	\$59,000
Light & Power	\$2,500
Lights of Ennis	\$75,000
Operations	\$125,000
Farmers Market	\$25,000
Downtown Façade Grants	\$75,000
Downtown Revitalization	\$100,000
Hist Preservation & Small Business Catalyst Grants	\$500,000
Kaufman Façade Grants	\$22,500
Visitors Center Project	\$20,000
Kaufman Revitalization	\$50,000
Keep Ennis Beautiful	\$20,000
JT Evans	\$150,000
Rail Property & Facilities Maintenance	\$75,000
Project Rooftop Lights	\$100,000
Project Sonoma Trail - South	\$2,000,000
Project F41	\$1,000,000
Project 300	\$1,500,000
1999 Sales Tax Rev Bond - Principle	\$536,518
2014 Sales Tax Ref Bond-Principle	\$105,000
2014 Sales Tax Ref Bond - Interest	\$55,703
<b>EDC TOTAL</b>	<b>\$6,937,721</b>
<b>Transfers</b>	<b>\$570,926</b>
<b>EXPENSES TOTAL</b>	<b>\$7,508,647</b>

# Glossary of Terms

**Accounts Receivable** - An asset account reflecting amounts owed by private individuals or organizations for goods/services furnished by a government.

**Accrual Accounting** - A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent

**Actual** - Revenue or expenditure totals for a given period, as opposed to "Budget" numbers which are estimated for a given period.

**Ad Valorem** - A tax based on the value of real and personal property.

**Annual Comprehensive Financial Report (ACFR)** - The official financial report of the City that includes an audit opinion as well as basic financial statements and supporting schedules necessary to demonstrate compliance with financial related legal and contractual provisions.

**Appropriations** - An authorization made by the City Commission which permits the City to incur obligations and to make expenditures of resources.

**Appropriation Ordinance** - The official enactment by the City Commission to establish legal authority for City officials to obligate and expend resources.

**Assessed Valuation** - A value that is established for real or personal property for use as a basis for levying property taxes.

**Assets** - Resources owned or held by the City that have monetary value.

**Audit** - A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures are in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

**Balance Sheet** - A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**Balanced Budget** - Current appropriations in all funds are limited to the sum of available unencumbered cash balances and revenues estimated to be received in the current budget period.

**Bond** - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

**Budget** - A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

**Budget Amendment** - A legal procedure utilized by the City staff and City Commission to revise a budget appropriation.

**Budget Calendar** - The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.

**Budget Document** - The instrument used to present a comprehensive financial plan to the City Commission.

**Budgetary Control** - The control of management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Capital Asset** - Relatively expensive improvements that are non-recurring, have a multi-year useful life and that result in fixed assets. Capital may include equipment, streets, utilities, land and buildings.

**Capital Improvement Program** - A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

**Capital Improvement Program Budget** - A Capital Improvement Program (CIP) Budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of the government assets. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities and large-scale remodeling.

**Capital Leases** - A contract by which the City purchases equipment for a specified term for a specified rent.

**Capital Outlays** - Expenditures which result in the acquisition of or addition to the City's fixed assets. The City's capitalization threshold is \$5000 per item.

**Certificates of Obligation** - Similar to general obligation bonds except the certificates do not require voter approval.

**Contingency** - An appropriation of funds to cover unforeseen events and emergencies which may occur during the budget period.

**Contractual** - Services Costs related to services performed for the City by individuals, businesses or utilities.

**Current Taxes** - Taxes that are levied and due within one year.

**Debt Services** - The City's obligation to pay the principal and interest of all bonds and other debt instruments to a pre-determined payment schedule.

**Delinquent Taxes** - Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

**Department Mission** - The primary reason for the existence of a specific department is explained through the departmental mission statement.

**Disbursement** - Payment for goods and services.

**Donations** - A gift to the City that may be either monetary or non-monetary.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

**Enterprise Fund** - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.

**Estimated Revenue** - The amount of projected revenue to be collected during the fiscal year.

**Expenditure** This term refers to the outflow of funds paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not expenditure. An encumbrance reserves funds to be expended.

**Expenses** - Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

**Fiscal Year** - The twelve-month time period designated by the City, signifying the beginning and ending period for recording financial transactions. The City of Ennis has specified October 1st to September 30th as its fiscal year.

**Fixed Assets** - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Franchise Fee** - A fee paid by public service utilities for the use of public property in providing their services.

**Full-Time Equivalent Positions (FTE)** - The amount of time a position has been budgeted on an annual basis. A Full-Time Employee (FTE) normally works 2,080 hours on an annual basis while a part-time FTE would work 1,040 hours or less annually.

**Fund** - An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, and internal service funds.

**Fund Balance** - Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds (or retained earnings in private enterprises).

**Full Faith and Credit** - A pledge of the general taxing power of a government to a government to repay debt obligations (typically used in reference to bonds).

**GASB 34** - Basic financial statements and management's discussion and analysis for State and Local governments. GASB 34 requires state and local governments to produce financial statements on an accrual basis in much the same manner as a private sector entity. The objective is to enhance the understanding and usefulness of the financial reports of state and local governments to the public, legislative and oversight bodies as well as investors and creditors.

**General Fund** - The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other



types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, data processing, park and recreation, libraries, public works and general administration.

**General Ledger** - A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

**General Obligation Bonds** - Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

**Governmental Fund** - Funds used to account for essentially the same functions reported as governmental activities in the government-wide financial statements.

**Grant** - A contribution by a government or other organization to support a particular function.

**Infrastructure** The underlying permanent foundation or basic framework e.g. streets, water, sewer, public buildings, and parks.

**Inter-fund Transfers** - Amounts transferred from one fund to another.

**Intergovernmental Revenue** - Revenue received from another government for a specified purpose.

**Internal Service Fund** - Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

**Inventory** - A detailed listing of property currently held by the government.

**Invoice** - A bill requesting payment for goods or services by a vendor or other governmental unit.

**Levy** - To impose taxes, special assessments, or service charges for the support of City activities.

**Liability** - Debt or other legal obligation arising out of transactions in the past.

**Line-Item Budget** - A budget that lists each expenditure category separately (salary, materials, telephone service, travel, etc.), along with the dollar amount budgeted for each specified category.

**Maintenance** - The upkeep of physical properties for use or occupancy.

**Modified Accrual Accounting** - A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure.

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

**Object Code** - An expenditure category, such as salaries, supplies, or services.

**Operating Budget** - The portion of the budget that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

**Ordinance** - A formal legislative enactment by the governing board of a municipality. An ordinance requires more legal formality and has a higher legal status than a resolution.

**Performance Measures** - Specific quantitative and qualitative measures of work performed as an objective of the department.

**Project** - Something that is contemplated or planned, a large or major undertaking, especially one involving considerable money, personnel, and equipment.

**Proposed Budget** - The final draft of the budget that is presented by the City Manager to the City Council and the public for consideration, acceptance, and action.

**Property Tax** - Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

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

**Requisition** - A written request from a department to the Finance Department for specific goods or services. This action precedes the authorization of a purchase order.

**Reserve** - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Resolution** - An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution.

**Revenue** - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Revenue Bonds** - Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

**Risk Management** - An organized attempt to protect a government's assets against accidental loss in the most economical method.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources that are reserved for specific purposes.

**Strategic Plan** - A multi-year financial, operational and capital plan designed to serve as a guide to future capital improvements, staffing and operational requirements, as well as projected funding sources over a specified time frame.

**Supplemental Budget Appropriation** - A budget request submitted for an increase to the current budgeted amounts.

**Tax Levy** - The total amount of taxes imposed by the City on taxable property.

**Tax Rate** - The rate per \$100 of property valuation set by City Commission. It is made of two components – operations and debt service.

**Transfers** - Amounts distributed between funds to finance certain activities. Shown as an expenditure in the originating fund and revenue in the receiving fund.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

**Vendor** - An individual or business that provides goods or services to a City for which they are compensated by the City.