



# 2025-2026 Proposed Budget

Presented by: Todd Darden, City Manager





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**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$576,274.25, 6.95% AND OF THAT AMOUNT \$38,866.68 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

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***City of Big Spring***  
***2025-26***  
***Budget Work Session***

*for the Fiscal Year*  
*October 1, 2025 – September 30, 2026*

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**City Council**

**Robert H. Moore, Mayor**

Nick Ornelas, Council Member    Diane Yanez, Council Member

Cody Hughes, Mayor Pro Tem    Gloria Blackburn, Council Member

Homer Wilkerson, Council Member    Daniel Moreno, Council Member

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Todd Darden, City Manager

John Medina, Assistant City Manager

Sandra G. Smith, CPA, Director of Finance

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# Mission Statement

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To effectively serve the citizens of Big Spring and to safeguard the public trust through efficient management and through equitable allocation of community resources.



# Vision Statement

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To provide quality service levels that addresses the growing needs to the community over time. To achieve this, it is necessary to acquire needed tools through planning as well as to preserve current resources through careful budget and program monitoring.

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**City of Big Spring, Texas**

**The Proposed Annual Budget for**

**October 1, 2025 to September 30, 2026**

<b>Tax Rate</b>	<b>Proposed FY 2025-26</b>	<b>Adopted FY 2024-25</b>
<b>Proposed Property Tax Rate</b>	<b>.708152</b>	<b>.671465</b>
<b>No New Revenue Rate (Effective Rate 2019-20)</b>	<b>.668903</b>	<b>.610843</b>
<b>M &amp; O Tax Rate</b>	<b>.588453</b>	<b>.588350</b>
<b>Sales Tax Adjusted Voter Approval Rate (Rollback Rate 2019-20)</b>	<b>.726155</b>	<b>.696170</b>
<b>De minimis Rate</b>	<b>.708152</b>	<b>.671465</b>
<b>Debt Service Rate</b>	<b>.080450</b>	<b>.083115</b>

The total amount of municipal debt obligations secured by property taxes for the City of Big Spring is \$3,115,000.

2024-25 Revised Budget																			
Fund	002	110	130	140	142	160	170	180	182	183	405 & 409	410	430	440	445	505	510	515	625
	Gen. Fund	Hotel/Mot.	College F.	Court Secur.	Court Tech.	Senior Cent	PEG	Fed. Forfeit	State Forfeit	Copid Funds	Water & Sewer	Airpark	EMS	Landfill	Sanitation	Sev Center	Health Ins	WorkComp	Cemetery
Reg. Unrestricted Fund Bal	19,190,942	1,673,877	89,442	23,275	11,767	44,663	237,091	104,409	148,528	71,222	11,882,849	23,782,716	(723,037)	(3,037,240)	(220,487)	8,759	2,689,850	1,603,375	(8,379)
Ordinary Revenues:																			
General Revenues	22,306,085	1,557,670	20,100	10,030	5,020	-	41,400	-	50	56,587	13,917,400	2,922,900	450,000	2,474,130	4,047,800	143,121	3,290,500	637,709	91,800
Grants / Other	11,750	250,000	-	-	-	-	-	-	2,000	-	43,068	3,200	-	-	-	-	-	-	-
Transfers In	2,445,532	-	-	-	-	-	-	-	-	-	-	-	1,060,000	1,000,000	-	-	500,000	-	130,000
Ordinary Expenses																			
General Expenses	(22,970,388)	(1,337,651)	(14,158)	(5,032)	(2,160)	-	(22,769)	-	(10,000)	-	(12,617,504)	(2,921,691)	(2,938,063)	(1,556,002)	(3,959,512)	(131,264)	(2,954,000)	(319,315)	(171,098)
Transfers Out	(1,270,757)	-	-	-	-	-	-	-	-	-	(117,828)	(3,066)	(8,706)	(5,721)	(1,019,486)	-	-	(500,000)	(757)
Change in Fund Bal - Ordinary	522,222	470,019	5,942	4,998	2,860	-	18,631	-	(7,950)	-	1,225,136	1,343	(1,436,769)	1,812,407	(931,198)	11,857	836,500	(181,606)	49,945
Non-Ordinary Revenues:																			
Oil Lease Bonus/Royalty	1,400,000	-	-	-	-	-	-	-	-	-	-	2,900,000	-	-	-	-	-	-	-
New Debt - Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Other	23,033	-	-	-	-	-	-	-	-	-	2,406,838	-	-	-	-	-	-	-	-
Non Ordinary Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Projects/Capital	(2,251,118)	-	-	-	-	-	(133,000)	-	-	-	(2,645,000)	(3,674,098)	-	(188,600)	(825,000)	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Purchases/Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Fund Bal - Non-Ordinary	(828,085)	-	-	-	-	-	(133,000)	-	-	-	(238,162)	(774,098)	-	(188,600)	(825,000)	-	-	-	-
Total Revenues	26,186,400	1,807,670	20,100	10,030	5,020	-	41,400	-	2,050	56,587	16,367,306	5,826,100	1,510,000	3,474,130	4,047,800	143,121	3,790,500	637,709	221,800
Total Expenses	(26,492,263)	(1,337,651)	(14,158)	(5,032)	(2,160)	-	(155,769)	-	(10,000)	-	(15,380,332)	(6,598,856)	(2,946,769)	(1,850,323)	(5,803,998)	(131,264)	(2,954,000)	(819,315)	(171,855)
Total Net Change	(305,863)	470,019	5,942	4,998	2,860	-	(114,369)	-	(7,950)	56,587	986,973	(772,756)	(1,436,769)	1,623,807	(1,756,198)	11,857	836,500	(181,606)	49,945
<b>2024-25 Ending Fund Bal</b>	<b>18,885,079</b>	<b>2,143,896</b>	<b>95,384</b>	<b>28,273</b>	<b>14,627</b>	<b>44,663</b>	<b>122,722</b>	<b>104,409</b>	<b>140,578</b>	<b>127,809</b>	<b>12,869,822</b>	<b>23,009,960</b>	<b>(2,159,806)</b>	<b>(1,413,433)</b>	<b>(1,976,685)</b>	<b>20,616</b>	<b>3,526,350</b>	<b>1,421,769</b>	<b>41,566</b>
Fund	002	110	130	140	142	160	170	180	182	183	405 & 409	410	430	440	445	505	510	515	625
	Gen. Fund	Hotel/Mot.	College F.	Court Secur.	Court Tech.	Senior Cent	PEG	Fed. Forfeit	State Forfeit	Copid Funds	Water & Sewer	Airpark	EMS	Landfill	Sanitation	Sev Center	Health Ins	WorkComp	Cemetery
<b>2025-2026 Proposed Budget</b>																			
Reg. Unrestricted Fund Bal	18,885,079	2,143,896	95,384	28,273	14,627	44,663	122,722	104,409	140,578	127,809	12,869,822	23,009,960	(2,159,806)	(1,413,433)	(1,976,685)	20,616	3,526,350	1,421,769	41,566
Ordinary Revenues:																			
General Revenues	23,526,085	1,561,700	20,100	10,030	5,020	-	41,400	-	50	-	14,184,200	2,865,900	450,000	2,474,130	4,047,800	-	2,735,450	643,100	101,800
Grants / Other	8,850	250,000	-	-	-	-	-	-	2,000	-	-	-	-	-	-	-	-	-	-
Transfers In	2,445,532	-	-	-	-	-	-	-	-	-	-	-	1,060,000	500,000	-	-	500,000	-	130,000
Ordinary Expenses																			
General Expenses	(26,669,761)	(1,466,225)	(14,158)	(5,032)	(2,160)	-	(22,769)	-	(10,000)	-	(14,240,292)	(2,826,526)	(2,934,233)	(1,761,232)	(4,028,531)	(81,299)	(3,520,000)	(275,500)	(188,100)
Transfers Out	(1,270,757)	-	-	-	-	-	-	-	-	-	(117,828)	(3,066)	(8,706)	(5,721)	(1,019,486)	-	-	(500,000)	(757)
Change in Fund Bal - Ordinary	39,949	345,475	5,942	4,998	2,860	-	18,631	-	(7,950)	-	(8,410,000)	(6,847,970)	-	(1,590,000)	(420,000)	-	-	-	-
Non-Ordinary Revenues:																			
Oil Lease Bonus/Royalty	1,550,000	-	-	-	-	-	-	-	-	-	-	3,600,000	-	-	-	-	-	-	-
New Debt - Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Ordinary Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Projects/Capital	(4,494,190)	-	-	-	-	-	(282,555)	-	-	-	(8,410,000)	(6,847,970)	-	(1,590,000)	(420,000)	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Purchases/Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Fund Bal - Non-Ordinary	(2,944,190)	-	-	-	-	-	(282,555)	-	-	-	(8,410,000)	(1,247,970)	-	(1,590,000)	(420,000)	-	-	-	-
Total Revenues	27,530,467	1,811,700	20,100	10,030	5,020	-	41,400	-	2,050	-	14,184,200	6,465,900	1,510,000	2,974,130	4,047,800	-	3,235,450	643,100	231,800
Total Expenses	(30,434,708)	(1,466,225)	(14,158)	(5,032)	(2,160)	-	(305,324)	-	(10,000)	-	(22,768,120)	(7,677,562)	(2,942,939)	(3,356,953)	(5,468,017)	(81,299)	(3,520,000)	(775,500)	(188,857)
Total Net Change	(2,904,241)	345,475	5,942	4,998	2,860	-	(263,924)	-	(7,950)	-	(8,583,920)	(1,211,662)	(1,432,939)	(382,823)	(1,420,217)	(81,299)	(284,550)	(132,400)	42,943
<b>2024-25 Ending Fund Bal</b>	<b>15,980,838</b>	<b>2,489,371</b>	<b>101,326</b>	<b>33,271</b>	<b>17,487</b>	<b>44,663</b>	<b>(141,202)</b>	<b>104,409</b>	<b>132,628</b>	<b>127,809</b>	<b>4,285,903</b>	<b>21,798,298</b>	<b>(3,592,745)</b>	<b>(1,796,276)</b>	<b>(3,396,902)</b>	<b>(60,683)</b>	<b>3,241,800</b>	<b>1,289,369</b>	<b>84,509</b>

August 5, 2025

Honorable Mayor and City Council

City of Big Spring

Big Spring, TX 79720

Ladies and Gentlemen:

In compliance with State statutes and the Charter of the City of Big Spring, I present to you the annual budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026. This budget is based on recommendations given at the City Council meeting held on June 24, 2025 and a thorough examination of historical financial data, current economic and financial conditions, costs and revenue projections, and input from City Directors. Our primary objective during the budgetary process remains centered on improving City services to the citizens of Big Spring in a cost-effective manner.

The challenges of this budget year continue to be balancing limited revenue collection and rising costs of utilities, communications, and healthcare while improving employee retention and making capital improvements.

We have worked closely with department directors and City officials to prepare a budget that is based on critical items and services. This administration has carefully considered feedback from citizens, vendors, and staff in compiling a budget that takes the following into account:

- Accountability and transparency;
- Improving employee retention;
- Rising cost of health insurance;
- Balancing the budget with limited resources; and
- Aging infrastructure and vehicle fleet.

### **Budget Overview**

#### **Ad Valorem Tax Rate**

This budget was prepared using an estimated tax base of \$1,412,987,386 and the proposed de minimis tax rate of \$0.708152 per \$100 valuation for maintenance & operations and debt service. The de minimis tax rate is for cities below the population threshold of 25,000; it adds an additional \$500,000 for maintenance and operations. This year's tax levy is expected to raise \$8,425,882 in property taxes.

#### **Employee Compensation Plan**

A fair employee compensation plan has always been a top priority. Our employees deserve a sound compensation plan in return for the hard work, dedication, and loyalty they give to the City and the citizens of Big Spring. Last year, we contracted Evergreen Solutions, LLC to conduct a comprehensive compensation study for all City of Big Spring positions. The result of that study was a comprehensive pay plan that recommends an annual step-increase on the anniversary date of each employee.

This budget includes a 2.5% step-increase effective on the employee's anniversary date and a 3% COLA effective 10/1/25.

#### **Health Insurance**

The City health insurance plan is self-funded and the City utilizes the Texas Health Benefits Pool as the plan administrator. The City pays the full \$952.88 cost of the employee's health insurance premium and supplements the \$874.07 family coverage cost by an additional \$249.48 monthly. Also, the \$645.63 spouse coverage is supplemented by an additional \$151.76 and children by \$47.96 for the \$320.72 cost.

Employee premiums will increase bi-weekly from 2025-26 for family coverage by \$41.62 and spousal coverage by \$30.74 and \$15.27, respectively. Employee contributions to health insurance plans for employees and children will also increase by \$14.55 bi-weekly. These rate increases become effective January 1, 2026, and will remain in effect through December 31, 2026, or until other modifications are applied. Contribution rates for the fiscal year 2025-26 are intended to reduce the city's loss ratio. Subsequent adjustments will have to be made to continue the reduction of loss.

**Community Investment**

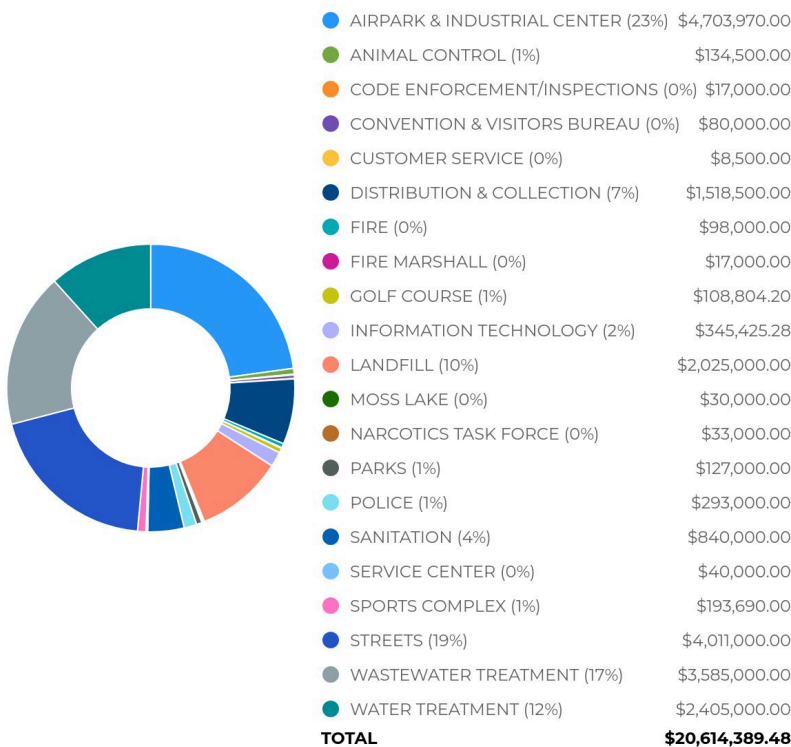
The City allocates funds that support community programs. These programs promote cultural and educational events, assist entities in providing protection to citizens, and enhance the visitors' experience in our community. The City contributes to the following organizations:

- General Fund
  - Emergency Services Chaplain Corps - \$5,000
  - Victim Services - \$17,500
- Hotel/Motel Fund
  - State Park - \$20,000
  - Heritage Museum - \$24,000
  - Big Spring Veterans Memorial - \$20,000

**Capital Outlay**

Aging City infrastructure and equipment create a constant need for capital replacement. This budget includes funding for critical infrastructure needs in the General Fund, PEG Fund, Utilities, Landfill, Sanitation and Airpark Fund. Capital expenditures that will be funded by operations total \$20,614,389.48.

Capital Costs By Department FY 2026



Total capital expenditures listed by fund can be found in the Appendix of the Budget document.

## General Fund

Property tax revenues are budgeted to increase by \$519,928 a 6.58% increase over last year. General Fund revenues are expected to decline slightly.

This budget reflects the proposed tax rate of \$0.708152 per \$100 valuation. This tax rate is an increase of approximately \$0.036687 from the previously adopted 2024-25 tax rate. The tax rate breakdown is as follows:

Tax Rate	FY 2025-26	FY 2024-25
Proposed Property Tax Rate	.708152	.671465
De Minimis Rate		
No New Revenue Rate	.668903	.610843
M & O Tax Rate	.588453	.588350
Voter Approval Rate	.726155	.696170
Debt Service Rate	.080450	.083115

## Sales Tax Revenue Trend

Sales tax collections are down from this time last year by 5.5%, in the amount of 422,771. The total collections YTD is \$7,234,737. We budgeted \$9,700,000 for the FY 2024-25 revised budget.

## Utility Fund

There have been major renovations to the Water Treatment Plant and the Waste Water Treatment Plant. They include the vacuum/centrifuge system at the Water Treatment Plant was complete, as well as the GRIT system design has been completed and should have the bids awarded by year-end. The Birdwell Lift Station has been completed and put into service, funded through the use of the ARPA Funds (American Recovery Plan Act). The waterline was replaced on Runnels from 11<sup>th</sup> to 18<sup>th</sup> streets, and we are in the process of replacing the water lines on 6<sup>th</sup> Street between Goliad to Birdwell. The Lead and Copper inventory for the EDA mandate was completed by the October deadline. The Reliever Route project has broken ground; pipes are being laid and the foundation for the water tower has been completed.

## Sanitation and Landfill Funds

We are 100% complete with the residential roll-out containers. Cardboard recycling is ongoing, with the three public collection locations being utilized. The Landfill had two tire recycling events and one e-waste collection event. In addition, we had a City-wide Storm Clean-Up event. The large item pick-up continues to be very utilized by the citizens. Sanitation purchased a new one-arm trash truck for the roll-out containers.

## Airpark Fund

The Airpark was recognized as the "Local/Basic Airport of the Year" by TXDOT. The Airport striping project was completed. The abatement of the traffic control tower, old Webb fire station and the Flight Academy are complete, and the control tower and fire station were demolished. The removal and installation of new hangar doors for the Hangar 25 Air Museum was completed.

The Airpark has also been collaborating with the Utility Fund on a major capital project for the airport and the adjacent property along the reliever route. The construction of a water tower has begun, the foundation has been poured, and the tower should be complete by mid-year 2026. The installation of the water and sewer lines along the west side of the airport property and along Frazier Road has begun. This is being done in conjunction with the EDA grant, which will complete a utilities loop of water and sewer lines on the property inside the reliever route.

## EMS Fund

In May 2024, the City of Big Spring hired a contract ambulance service, Allegiance, due to the staffing shortages in Emergency Medical Services and Fire Departments. Allegiance is housed in Station 2 at 18<sup>th</sup> and Main.

Recruiting and retention incentives have been included in the revised and proposed budgets, along with the compensation adjustments to make our department more competitive with our surrounding areas. The fund will continue to be subsidized with transfers from the General Fund and from Howard County, but will be operating with a budget deficit.

## Special Revenue Funds

A new CVB Director has been hired, and her experience brings several updates to the department. The advertising programs were reviewed and changes were made to maximize the advertising budget. Increases were made to the social media presence as well as a regularly scheduled time slot on KBEST for advertising community events. Several more changes are being planned for next year.

The Big Spring Area Foundation has generously donated \$1,000,000 towards the rebuilding of a new community center. We are very thankful for the generous donation. Through the assistance of the CVB Board, several community members compiled a list of recommendations for the construction of the new community center. From that list, the architects are in the process of designing a facility that will meet the needs of our community.

## Service Center Fund

The Service Center has maintained compliance with the departmental preventive maintenance schedules, reporting on a weekly basis. Emission systems on all fire trucks and medium-duty units have been re-installed. The on-call service truck was replaced and upfitted to accommodate tire repairs and replacement/preventative maintenance in the field.

## Conclusion

The major revenue sources appear to have peaked. With the sales tax decrease and the decrease in property values, the need for a slight increase in property tax will help balance the O&M budget for the General Fund. The rising costs and aging infrastructure needs will continue to present challenges. I believe that this budget accurately represents the objectives expressed by the City Council. I will continue to monitor the budget and keep you advised on the status of our financial position.

On behalf of myself and the City staff, I offer sincere appreciation to each of you, the City Council, for your efforts to provide our citizens with the highest quality of services available.

Respectfully submitted,



Todd Darden

City Manager

# Basis of Budgeting

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The accounts of the City are organized by funds, and each is considered to be a separate fiscal and accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, recording cash and other financial resources together with all related liabilities and residual equities or balances, and changes therein. They are segregated for the purpose of performing specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

**Governmental Funds** – The majority of the City’s basic services are accounted for in governmental funds, which are shown below.

*General Fund* - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The major functions accounted for and reported in the General Fund include administration (finance, human resources, information technology, legal, City Manager and City Council), public safety (fire and police protection, animal control and municipal court), public works (street maintenance and code enforcement), and parks and recreation (swimming pool, parks, golf course and lake).

*Special Revenue Funds* - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes. The major Special Revenue Fund is the Hotel/Motel Tax Fund, which collects a 6% tax imposed on short term rentals, and the funds are used to promote tourism in Big Spring.

The City has several other Special Revenue Funds, funded through the municipal court fees (mandated by the State), fees assessed on other utility bills, and we have the education fund for City Employees to utilize for higher education funded through the sale of scrap metal collected at the Landfill. In addition, we have seizure funds allocated back to the City from the federal and state governments for assets seized during criminal arrests.

The Cemetery Fund is also special revenue funds. All fees associated with the Cemetery stay within the fund to maintain the cemetery operations.

*Debt Service Funds* - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principle, interest and related costs.

**Proprietary Funds** – The City reports the activities for which it charges users (whether outside customers or other units of the City) in proprietary funds. These funds, which account for business-type activities, are listed below.

*Enterprise Funds* - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges, or where the governing body has decided that period determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

There are five major Enterprise Funds included in this document, the Utility Fund, the Airpark Fund, the Emergency Medical Services (EMS) Fund, the Sanitation Fund and the Landfill Fund. The Utility Fund accounts for revenues and expenses related to providing water and sewer services to the citizens of Big Spring. The Airpark Fund accounts for two primary functions, the industrial park and aviation activities. The EMS Fund accounts for the emergency medical services provided within Howard County. The Landfill and Sanitation funds work in tandem to fund the new Big Sandy Draw Landfill as well as account for closure and post closure funding requirements.

*Internal Service Funds* - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis. The City reports three Internal Service Funds: , Health Insurance and Workers’ Compensation.

**Fiduciary Funds**

*Trust and Agency Funds* - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for other governmental units, other funds or individuals. These include Expendable Trust, Nonexpendable Trust and Agency Funds. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds and allow for the expenditure of both principal and income of the fund. Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical and only the income of the fund may be expended. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

# REVENUES- MAJOR SOURCES AND TRENDS

**Property Taxes** - Property (ad valorem) taxes attach as an enforceable lien on property as of each January 1<sup>st</sup>. The City's property tax is levied each October 1<sup>st</sup> on the assessed value listed as of the prior January 1<sup>st</sup> for all real and business personal property located in the corporate City limits. Assessed values are established by the Howard County Appraisal Office at 100% of the estimated market value. The assessed taxable value for the 2025 tax roll, upon which the fiscal year 2025 levy is based, is \$1,412,987,386.

The City of Big Spring is permitted by Article XI, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt. The tax rate for fiscal year 2025-2026 is .702609 per \$100 valuation, of which .627702 is allocated for general governmental operations and maintenance and .08045 for long-term debt.

**Sales Tax** - The sales tax rate for Big Spring is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly basis. Of the 8.25% tax, the State retains 6.25% and distributes 2% to the City of Big Spring. The State distributes tax proceeds to local entities within forty days following the period for which the tax is collected by the businesses.

**Franchise Fees** - The City of Big Spring maintains franchise agreements with utility companies that use the City's rights-of-way to conduct their business. In addition to defining the responsibilities of the utilities in maintaining their assets, the agreements contain a franchise fee clause that requires the utilities to compensate the City for use of the rights-of-way. Generally, the fees are based upon a percentage of a utility's gross receipts (generated by customers located within the City's corporate limits). Revenue from all franchise agreements is anticipated to generate \$1,310,000 in the 2025-26 fiscal year.

**Sanitation Fees** - The City provides sanitation service to all residences and commercial businesses within the City limits. Fees for this service are projected to generate \$4,158,800 in revenue for the 2025-26 fiscal year.

**Water Sales and Wastewater Service Fees** - The major revenue sources in the Utility Fund are water sales and charges for wastewater disposal. Total revenue for these two sources is budgeted at \$13,872,000.

# Budgeting Process

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## **STATEMENT OF PURPOSE**

The purpose of the following financial management policy statement is to enable the City to achieve and maintain a stable, positive financial condition and to provide guidelines to the Finance Department and other city departments in planning and directing the City's day-to-day financial transactions.

The scope of this policy statement is as a coverage document concerning accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue, cash and investment management, expenditure control, asset management and debt management in order to present fairly and with full disclosure the financial position and results of the financial operations of the City in conformance with Generally Accepted Accounting Principles (GAAP) and to demonstrate legal compliance with the City Charter, the Local Government Code, other State statutes and any applicable federal laws and statutes.

## **OPERATING BUDGET**

The operating budget, as the City's annual financial operating plan, is an essential element in the financial planning and control of municipal government. The City Council shall provide the City Manager with guidance prior to the start of the budget process concerning priority programs that need to be added, modified or deleted. The budget is prepared by the City Manager, who acts as the budget officer, and Finance Director with the cooperation of all City departments and includes all of the operating departments of the General Fund, Proprietary Funds, Debt Service Funds, Special Revenue Funds, Capital Projects Funds and Trust and Agency Funds of the City. The City strives to prepare a balanced budget for every fund. This means that total anticipated revenues must equal or exceed total estimated expenditures.

The City Manager will present the proposed budget to the City Council in compliance with Article IX of the City Charter and Chapter 102 of the Texas Local Government Code and will file a copy of the proposed budget with the City Secretary.

**Basis of Budgeting** - Budgets for governmental fund types are prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Ad valorem, sales, hotel, franchise and tax revenues recorded in the General fund and ad valorem tax revenues recorded in the Debt Service fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.

The budgets for all proprietary funds, which include Enterprise Funds and Internal Service Funds, are prepared using the accrual basis of accounting, with exceptions listed below. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

- Capital outlay is budgeted as an expense in the year purchased.
- Depreciation is not budgeted.
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- Principal payments are shown as expenses rather than reductions of the liability.
- Grants obtained for the construction of assets are considered to be revenues, not capital contributions.
- Receipts of long-term receivables are considered to be revenues, not reductions of the receivable.
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.
- Purchases of inventory are considered to be expenses when purchased, not when sold or used.
- Debt issue and discount costs are considered to be expended when paid, not capitalized and amortized over the life of the bonds.
- Gains or losses on the early retirement of debt are considered to increase or decrease the funds available in the year in which they occur and are not capitalized and amortized over the life of the bonds.
- Accrued compensated absences are not considered to be expenses until paid.
- Interest earned on escrowed cash and investments is not considered to be revenue for budget purposes.
- Interfund loans are budgeted as other financing sources (revenue), capital purchases (expense), with debt service (principal and interest) shown as expenses rather than reductions of the liability.

**Budget Amendments** - Amendments to the legally adopted budget will be made in regularly scheduled City Council meetings in accordance with Local Government Code Section 102.009 as an emergency expenditure in a case of grave public necessity and under extreme emergency conditions which may arise and which could not have been reasonably foreseen in the normal process of planning the budget and with appropriate public hearings and notice of the proposed amendment posted as required at least 10 days in advance of the meeting. There will be no amendments to the budget that will increase the total appropriation for any one fund without the approval of the City Council. The City Council has final authority for any budget amendments. These amendments shall become an attachment to the original budget.

**Financial Policy** - The City Council of the City of Big Spring has adopted a financial policy designed to enable the City to achieve and maintain a long-term stable and positive financial condition.

The scope of this policy generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, debt management and planning concepts in order to:

1. Present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity with generally accepted accounting principles (GAAP), and
2. Determine and demonstrate compliance with finance related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

**Budget Process** - The fiscal year of the City of Big Spring shall begin on October 1 of each calendar year and will end on September 30 of the following calendar year. The fiscal year will be the accounting and budgeting fiscal year.

The City of Big Spring uses traditional line item budgeting to determine its operating budget. During the budget process, we annually reexamine existing program activities and analyze the effect of reducing or reallocating current levels of resources. Reevaluation of programs allows us to respond to the changing economic climate and needs of the community.

All employees should have a role in the budget process. They are responsible for promoting acceptance, understanding and implementation of the budget as a planning and management tool. The budget process gives our employees the opportunity to evaluate their operations, identify needed changes and provides opportunities to make services more efficient and effective.

Each level of management performs a specific function as described below:

**Division Heads** will

1. Oversee the preparation of the appropriate budgets.
2. Meet with the department heads within the division to analyze budget requests to assure that programs and activities are needed, that objectives can be met with established criteria and that line item requests are consistent with the department's demonstrated historical need and in accordance with the guidelines set forth by the City Manager and City Council.
3. Prepare a recommended budget for the City Manager to review and make available any backup or historical information to justify the amounts requested.

**Finance and Accounting** will:

1. Develop and implement a budgeting process that facilitates budget preparation on a City-wide basis.
2. Assist in developing revenue projections to determine resources that are available in determining the expenditure level.
3. Provide budget forms, instructions, expenditure schedules, and other budgetary assistance to assure proper preparation of the final budget document.
4. Provide assistance to the City Manager during budget reviews and provide any additional information required for thorough evaluation.
5. Provide official proposed budget documents for review by the City Council and provide a preliminary budget to be filed with the City Secretary.
6. Coordinate printing of the adopted budget in its final form, file the final document with the City Secretary and distribute the budget to the departments in a timely manner.

**The City Manager** will:

1. Prepare a proposed budget with information and input from the department heads of all city departments with the proposed budget providing the following information:
  - a. Make as clear a comparison as possible between expenditures included in the proposed budget and actual expenditures for the same or similar purposes for the preceding year.
  - b. Show clearly and concisely the various projects for which funds are appropriated.
  - c. Provide a complete financial statement showing all outstanding obligations, i.e. general obligation bonds, revenue bonds and lease purchase agreements.
  - d. Evaluate the source of funds for the previous year and source of all funds for the proposed fiscal year.
  - e. Calculate the estimated tax rate required to provide funding for operations.
2. After the City Manager, as budget officer, has completed the proposed budget, a copy will be filed with the office of the City Secretary in accordance with the Local Government Code and will be available for inspection by any interested party.
3. The budget review process shall include budget work sessions with the goal of receiving input and participation from the City Council.
4. The City Manager will ensure that copies of the approved official budget and all amendments thereto are filed in accordance with provisions of the Local Government Code and no expenditures shall be made except in compliance with the approved budget.

**The City Council** will:

1. Provide the City Manager with the goals that are to be provided for in the budget.
2. Review with the City Manager the proposed budgets for each of the funds.
3. Call for and publicize a public hearing by instructing the City Secretary to have the public hearing advertised in the local newspaper.
4. Require a public hearing to be held at a regularly scheduled City Council meeting not less than fifteen (15) days subsequent to the time of filing. Any citizen may provide oral or written comments concerning the proposed budget.
5. After the public hearing, the City Council will adopt by ordinance and by a favorable majority vote of all members of the Council, said budget, as it may have been amended where they feel appropriate, as the City's Annual Budget effective for the fiscal year beginning October 1.

**Reporting** - Periodic financial reports will be prepared by the Finance Department to enable the department heads and division directors to manage their budgets and to enable the Finance department to monitor and control the budget as authorized by the City Manager. Summary financial reports will be presented by the Finance Department to the City Council on a quarterly basis.

**Contingency Reserve** - The City Council should establish an adequate contingency reserve in each of the operating funds. Expenditures from this reserve shall be made only in cases of emergency or an unforeseen or unusual need. The use of this reserve shall be under the control of the City Council and must be expressly approved in advance by the City Council.

The recommended level of contingency reserves within the General Fund is five percent (5%) of actual operating expenditures for the year and is ten percent (10%) of actual operating expenditures within the Enterprise funds. This amount will be added to the reserve fund at the end of the year, using the comprehensive annual financial report to determine the amount as indicated by the appropriate schedules. This reserve will be over and above the amount discussed in the section titled "**Financial Conditions**" found later in this policy statement.

All uses of the contingency reserve shall be evaluated using the following criteria:

1. Is the use of funds really an emergency?
2. Why was the item not budgeted in the normal budget process?
3. Can the expenditure not be made within the department or division?

**Control and Accountability** - The department heads of each department will be solely responsible for ensuring that their department budgets will not exceed budgeted amounts. Each department will be responsible for achieving budgeted revenues that are generated by their departmental activities. The department head will answer to the City Manager for failure to control the budget expenditures.

# FINANCIAL MANAGEMENT POLICY STATEMENT

## **REVENUE POLICIES**

The City will strive for the following characteristics in its revenue system:

**Simplicity** - The City will keep the revenue system simple in order to reduce compliance costs and to make it more understandable to the citizens and will avoid nuisance taxes or charges as a revenue source.

**Certainty** - A knowledge and understanding of revenue sources increases the reliability of the revenue system. The staff will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will be realized according to the budget.

**Equity** - The City shall seek to minimize or eliminate all forms of subsidies between funds, services, utilities and customers. The City shall require that the revenue base be fair and neutral as it applies to cost of service, willingness to pay and ability to pay. Equal treatment will be afforded to all citizens and preferential treatment will not be allowed.

**Administration** - The benefits of a revenue will exceed the cost of generating that revenue. The cost of collection will be reviewed periodically to determine cost effectiveness of collecting for the service provided.

The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

**Cost or Benefit of Abatement** - The City will use caution in the analysis of a tax or fee incentive used to encourage development. A fiscal impact analysis should be performed as part of such caution.

**Non-Recurring Revenues** - One time or non-recurring revenues will not be used to finance current ongoing operations. Non-recurring revenues should be used for onetime expenditures and not used for budget balancing purposes.

**Property Tax Revenue** - All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Howard County Appraisal District. Reappraisal and reassessment will be in accordance with the State Property Tax Code. The Howard County Tax Assessor/Collector will collect all tax revenue for the City per contract and will contract with an attorney for delinquent tax collections as allowed under state law.

**User-Based Fees and Service Charges** - The cost of services that can be associated with a fee or user charge will be offset by a fee where possible. There will be an annual review by department heads of fees and charges to ensure that fees provide adequate coverage of cost of services.

**Utility Rates** - The City will review utility rates annually to ensure that there will be sufficient revenues generated to fully cover operating expenses, to meet the legal requirements of bond covenants and to provide for an adequate level of working capital.

**Administrative Fees** - The Enterprise Funds and certain Special Revenue Funds will reimburse the General Fund for services rendered by various departments within the General Fund. These are services that would normally be required from some other source if not supplied through the General Fund. Examples of such services are data processing, legal, accounting, personnel, etc. The City will contract with an outside source to prepare a cost allocation plan to determine and allocate the costs by fund.

**Revenue Monitoring** - Revenues actually received will be compared to budgeted revenues and any material variances will be investigated and reported to the City Manager.

### **EXPENDITURE POLICIES**

**Appropriations** - The point of budgetary control is at the departmental level for all funds. When budget adjustments among departments are necessary, they will be made in accordance with approved procedures.

**Central Control** - No recognized or significant savings in any department shall be spent by the department director without the prior authorization of the City Manager. This control will realize budget savings each year that will be recognized in the annual budget as unexpended appropriations.

The City Manager, after review by the Finance Director, is authorized to transfer appropriations within individual department budgets for each fund from line item to line item provided that the funds appropriated by the City Council for each individual department budget are neither increased nor decreased.

**Purchasing** - All City purchases of goods or services will be made in accordance with the City's current adopted purchasing manual, with purchases and contracts over \$25,000 being made through a formal competitive bidding process.

Documentation for the disbursement of funds by the City's Finance Department shall require the signature of the department head for purchases up to \$1,500; shall require the signature of the department head and division director for purchases from \$1,501 to \$5,000 and shall require the City Manager's signature for all purchases over \$5,000.

**Prompt Payment** - All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within ten (10) calendar days of receipt from the vendor and no later than thirty (30) days after receipt in accordance with the provisions of Article 601(f), Section 2 of the State of Texas Civil Statutes.

The Finance Director shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts when possible except in instances where payments can be reasonably and legally delayed in order to maximize the City's investment cash.

**Reporting** - Quarterly reports will be presented by the Finance Director to the City Council describing the financial and budgetary condition of the City.

### **CAPITAL BUDGET AND PROGRAM**

The City's Capital Budget will include all capital projects and a five year projection for replacement of capital equipment.

The Capital Budget will be prepared annually by the City Manager with the involvement of responsible departments.

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

**Accounting** - The City Finance Department is solely responsible for the reporting of the financial affairs of the City. The Finance Director is the City's Chief Fiscal Officer and, through responsibility delegated to the Assistant Finance Director, is responsible for properly recording all financial transactions.

**Auditing** - In conformance with the City's Charter, Article IX, Section 3, and according to the provisions of the Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants (the auditor). The auditor must be a certified public accountant and demonstrate the appropriate staff to conduct the City's audit in accordance with Generally Accepted Auditing Standards (GAAS), contractual requirements and applicable state and federal statutes. The auditor will issue a management letter in addition to the opinion issued on the City's financial

statements and will complete all audit work, as well as provide a copy of the Comprehensive Annual Financial Report (CAFR), within 120 days of the City's fiscal year end.

The Finance Director shall respond within sixty (60) days in writing to the City Manager and City Council addressing the issues contained in the auditor's management letter. The City Council shall accept the auditor's report pursuant to satisfactory resolution of the issues by the Finance Department.

The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

**Financial Reporting** - The City's Finance Department will provide all necessary financial, legal and other documents to the auditor for preparation of the Comprehensive Annual Financial Report (CAFR). The auditor shall present the audited CAFR to the City Council.

The Finance Department will prepare internal financial reports sufficient to plan, monitor and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies.

### **ASSET MANAGEMENT**

**Investments** - The Finance Director shall promptly deposit all City funds with the bank depository in accordance with the provisions of the current depository agreement. The Finance Director as Investment Officer will then promptly invest all idle funds in any negotiable instrument that the City Council has authorized under the Public Funds Investment Act and the City's approved investment policies.

**Cash Management** - The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections where feasible, such as utility bills, building and related permits and licenses and other collection offices as appropriate. A detailed policy structure will be followed with respect to cash management with the goal that idle cash will be invested with the intent to:

- 1) safeguard cash assets,
- 2) maintain liquidity and
- 3) maximize return. Where legally permitted, pooling of funds for investment purposes will be done.

Interest earned from available monies, whether pooled or not, will be distributed to the funds in accordance with the cash balance of the fund from which monies were provided to be invested.

The City will adhere to the investments authorized by the Public Funds Investment Act, Section 2256 of the Government Code and any amendments to such act and will invest in accordance with the comprehensive investment policy approved and adopted by the City Council.

The Finance Department shall use the check signing machine to affix the signatures of the Mayor and Finance Director to all checks.

The Finance Director may transfer funds via electronic transfer through written instructions to the City's depository. Payment authorization shall be in accordance with the pay authorization criteria as defined in the current bank depository agreement stipulating the conditions and control procedures on such activity.

**Fixed Assets** - The fixed assets of the City, such as land, buildings and major equipment, will be purchased and disposed of as outlined in the Fixed Asset Policy as approved and adopted by the City Council. The cost or value of any such asset must be more than \$5,000.00 and have a useful life of more than three years. Responsibility for the safeguarding of the City's fixed assets is vested in the department head in whose department the fixed asset is assigned.

## **DEBT MANAGEMENT**

### **Types of Debt**

1. General Obligation Bonds (GO's) - General obligation bonds will be used only to fund capital assets of the general government, are not to be used to fund operating needs of the City and are backed by the full faith and credit of the City as well as the ad valorem taxing authority of the City as prescribed by law. The term of a bond issue will not exceed the useful life of the asset funded by the bond issue and will generally be limited to no more than twenty years. General obligation bonds must be authorized by a vote of the citizens of the City of Big Spring.

2. Revenue Bonds - Revenue bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces a revenue and for which the asset may reasonably be expected to provide a revenue stream to fund debt service requirements. The term of the obligation may not exceed the useful life of the asset to be funded by the bond issue and will generally be limited to no more than twenty years. Revenue bonds may be issued by the City Council without a vote by the citizens of the City but citizens, by petition, may force a vote.

3. Certificates of Obligation, Contractual Obligations (CO's) - Certificates of Obligation or Contractual Obligations will be used in order to fund capital requirements that are not otherwise covered under General Obligation Bonds or Revenue Bonds. Debt service for CO's may be either from general revenues or backed by a specific revenue levy or by a combination of both. Generally CO's will be used to fund capital assets where full bond issues are not warranted as a result of the cost of the asset to be funded. The term of the obligation may not exceed the useful life of the asset to be funded by the proceeds of the debt issue and will generally be limited to no more than ten (10) years. CO's may be issued by the City Council without a vote by the citizens of the City but citizens, by petition, may force a vote.

4. Lease/Purchase Contracts - Lease/purchase contracts will be used to finance the purchase of capital equipment for which other debt issuance is not warranted. The term of the contract may not exceed the useful life of the asset to be funded and will generally be limited to no more than five (5) years.

5. Method of Sale - The Finance Director will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the Finance Director will present the reasons why and will participate with the financial advisor in the selection of the underwriter or direct purchaser.

**Analysis of Financing Alternatives** - The Finance Staff, with assistance from the appropriate user department, will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but are not limited to,

- 1) grants in aid,
- 2) use of reserves/designated funds,
- 3) use of current revenues,
- 4) contributions from developers and others,
- 5) leases or lease/purchases, and
- 6) impact fees.

**Conditions for Using Debt** - Debt financing of capital improvements and equipment will be used only for projects not requiring continuous annual appropriations; when users will receive a benefit for the project; for basic services for residents and taxpayers; and when total debt does not become a burden to taxpayers or users of the service.

**Federal Regulations** - The Finance Department will maintain procedures to comply with arbitrage rebate and other Federal requirements.

**Financing of Debt** - Debt financing will project conservatively the revenue sources used to pay the debt; will not be longer than the useful life of the improvement or equipment; and will require that the benefit exceed the cost.

There is no direct debt limitation in the City Charter or under State law. The City operates under a Home Rule Charter that limits the maximum tax rate for all City purposes to \$2.50 per \$100.00 assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for general obligation debt service. When possible, the City will use revenue or other self-supporting debt in lieu of general obligation bonds.

**Elections** - State statutes regulate the issuance of general obligation debt and said debt cannot be issued without a vote and then only if a majority of those voting approve. Elections are not required for debt financed solely by revenue other than ad valorem taxes of the City; for refunding issues; or purchase of equipment pursuant to a lease/purchase contract.

### **FINANCIAL CONDITIONS**

**Operating Reserves/Fund Balances** - The General Fund ending fund balance should be at least twenty five percent (25%) of the General Fund annual expenditures. This will provide approximately three months operating expenditures.

The Utility Fund ending retained earnings should be at least twenty five percent (25%) of the Utility Fund annual expenditures. This will provide approximately three months operating expenditures.

**Liabilities and Receivables** - Procedures will be followed to maximize discounts allowed and reduce penalties assessed by creditors. Current liabilities will be paid no more than thirty days after receiving the invoice. Accounts receivable procedures will target collections at a maximum of thirty days from the date of billing. Receivables aging past 120 days will be sent to a collection agency. The Finance Director is authorized to write off uncollectible accounts that are delinquent for more than 180 days, provided proper delinquency procedures have been followed. The Finance Director will make an annual report to the City Council of delinquent write-offs of uncollectible accounts.

**Capital and Debt Service Funds** - Capital project funds will be used within twenty-four (24) months of receipt or within a reasonable time according to construction schedules. Balances will be used to generate interest to offset construction costs. Any unused balances can be used to finance similar projects as outlined by bond covenants and excess funds will be transferred to the Debt Service Fund if this complies with the bond covenant.

Revenue obligations will maintain a debt coverage ratio as specified by the bond covenant.

### **INTERNAL CONTROLS**

**Written Procedures** - Written procedures will be established and maintained by the Finance Department for all functions involving cash handling and/or accounting throughout the City. These procedures will follow the general guidelines of fiscal responsibility set forth in this policy statement.

**Department Manager's Responsibilities** - Each department manager is responsible for ensuring that good internal controls are followed throughout his/her department, that all Finance Department directives or internal controls are implemented and that all independent auditor control recommendations are addressed.

## INVESTMENT POLICY

Scope: This investment policy applies to all financial assets of the City of Big Spring, Texas, and includes all funds listed below:

1. General Fund
2. Special Revenue Funds
3. Debt Service Funds
4. Enterprise Funds
5. Internal Service Funds
6. Trust and Agency Funds

**Statement of Cash Management Philosophy** - The City of Big Spring shall maintain a comprehensive cash management program, to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City's bank accounts, the payment of obligations so as to comply with state law and in accordance with vendor invoices, and the prudent investment of idle funds in accordance with this policy.

**Objectives** - The City's investment program shall be conducted so as to accomplish the following objectives, listed in order of priority:

1. Safety of the principal invested;
2. Availability of sufficient cash to pay obligations of the City when they are due; and
3. Investment of idle cash at the highest rate of possible return, consistent with state and local laws and the two objectives listed above.

**Delegation of Authority** - The Director of Finance, as the City's chief financial officer, is responsible for overall management of the City's investment program and is designated as the City's Investment Officer, with support from the City Manager, and may designate the Assistant Director of Finance as a deputy to assist with the management of the investment portfolio. Accordingly, the Finance Director is responsible for day-to day administration of the investment program and for the duties listed below:

1. Maintain current information as to available cash balances in City accounts, and as to the idle cash available for investment;
2. Make investments in accordance with this policy;
3. Ensure that all investments are adequately insured.

**Prudence** - Investments shall be made with judgment and care, under circumstances then prevailing, that persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The treasurer, the chief financial officer if the treasurer is not the chief financial officer, deputies appointed to assist in investments and the investment officer shall attend at least one training session relating to the person's responsibilities within twelve months after taking office or assuming duties. The positions mentioned above must attend a training session once every two years and receive a minimum of ten hours training, with the training to be provided by an independent source approved by the City Council. For the purposes of this policy, an "independent source" from which investment training shall be obtained shall include a professional organization, an institute of higher learning or any other sponsor other than a business organization with whom the City of Big Spring may engage in an investment activity.

**Authorized Investments** - City of Big Spring funds may be invested in the following:

1. U.S. Treasury bills, notes or bonds which are guaranteed as to principal and interest by the full faith and credit of the United States of America;
2. Collateralized or fully insured certificates of deposit at FDIC insured banks in the State of Texas, consistent with provisions of the City's current bank depository agreement;
3. Direct obligations of the State of Texas or its agencies;
4. Other obligations which are unconditionally guaranteed or insured by the State of Texas or the United States of America;
5. Commercial paper with a rating of A-1 or P-1 or an equivalent rating by at least two nationally recognized rating agencies;
6. Fully collateralized repurchase agreements and reverse repurchase agreements having a defined termination date and secured by any obligation of the United States, its agencies or its instrumentalities; and
7. No-load money market mutual funds which are regulated by the Securities and Exchange Commission; rated AAA; maintain a dollar weighted average stated maturity of 90 days or less and maintain a stable net asset value of \$1.00.

The use of Delivery versus Payment (DVP) for investment transactions/purchases will be continually used by the investment officer. Security selection and terms will be determined in accordance with (1) safety of principal, (2) cash flow needs, (3) investment type as a percentage of total investment portfolio, and (4) yield.

**Market Price** - The market price for investments will be obtained through the Wall Street Journal on the last trade day of the month.

Qualifying Institutions - Investments may be made through or with the following institutions:

1. Federally insured banks located in the State of Texas;
2. Primary government security dealers reporting to the Market Reports Division of the Federal Reserve Bank of New York; and
3. Eligible Public Fund Investment Pools that are rated no lower than investment grade by at least one nationally recognized rating service and having a weighted average maturity no longer than ninety (90) days.

**Collateralization and Safekeeping** - The City of Big Spring will accept as collateral for its certificates of deposit and other evidence of deposit the following securities:

1. FDIC coverage;
2. U.S. Treasury bills, note or bonds;
3. State of Texas bonds;
4. Other obligations of the U.S. or its agencies and instrumentalities;
5. Bonds issued by other Texas government entities (city, county, school, or special districts), with a remaining maturity of twenty years or less.

Securities pledged as collateral must be retained in a third party bank in the State of Texas and the City shall be provided the original safekeeping receipt on each pledged security. The City, financial institution, and the safekeeping bank shall operate in accordance with a master safekeeping agreement signed by all three parties.

The release of a pledged security, prior to its removal from the safekeeping account, must be approved by original signature of any two of the following: Investment Officer, Assistant Director of Finance and City Manager.

The financial institution with which the City invests and/or maintains other deposits shall provide monthly, and as requested by the City, a listing of the collateral pledged to the City marked to current market prices. The listing shall include at a minimum, total pledged securities itemized by:

1. name, type and description of the security
2. safekeeping receipt number
3. par value
4. current market value
5. maturity date
6. Moody's or Standard and Poor's rating (both if available)

**Description** - It is the policy of the City of Big Spring to diversify its investments to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer or a specific class of securities. The following general constraints shall apply: maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector and maturities selected shall provide for stability of income and reasonable liquidity.

**General Government Practices** - All investment transactions shall be documented by the Investment Officer. The Investment Officer may make investments orally, but shall follow promptly with a written confirmation to the financial institution or broker/dealer, with a copy of such confirmation retained in the City's files.

On all investments which do not fall under provisions of the City's depository agreement, the Investment Office shall take competitive bids. At least three (3) quotations shall be taken for each such investment made.

## INVESTMENT STRATEGY

The City of Big Spring maintains portfolios which utilize specific investment strategy considerations designed to address the unique characteristics of the fund groups represented in the portfolio.

Investment strategies for operating funds and commingled funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure which will experience minimum volatility during economic cycles. This may be accomplished by purchasing high quality short to medium term securities. The dollar weighted average maturity of 365 days or less will be calculated using the stated final maturity dates of each security.

Investment strategies for debt service funds shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. Securities purchased shall not have a stated final maturity date which exceeds the debt service payment date.

Investment strategies for special projects of special purpose funds will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The stated final maturity dates of securities held should not exceed the estimated project completion date.

# Demographics

## Population



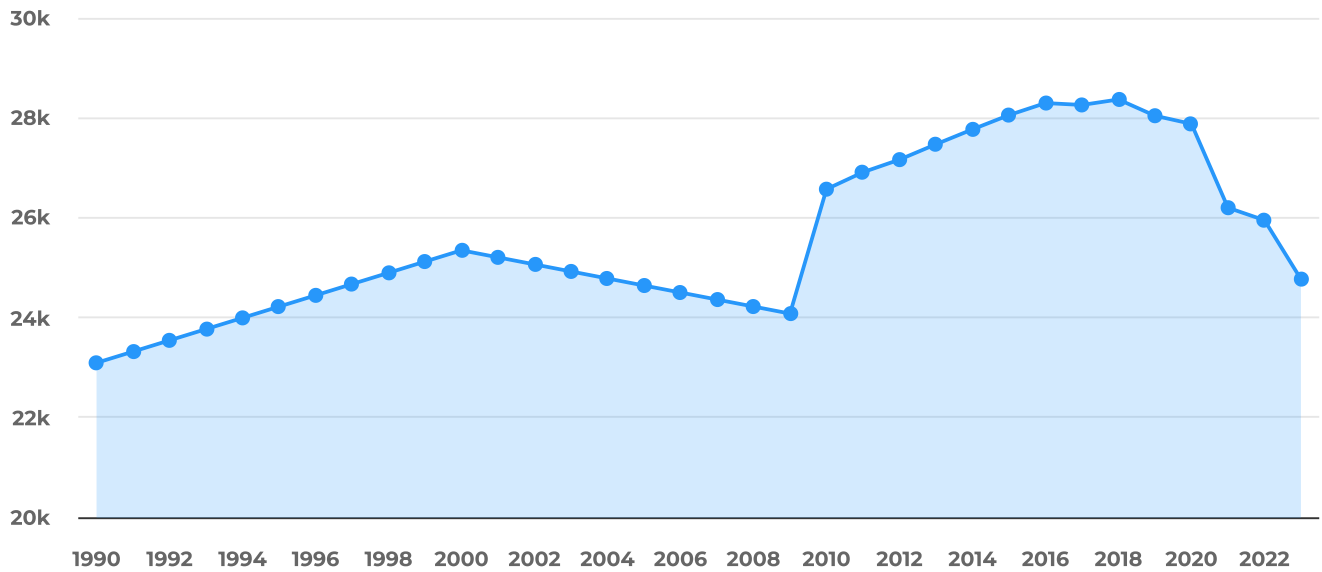
TOTAL POPULATION

**24,769**

**-4.55%**  
vs. 2022

GROWTH RANK

**912** out of **1223** Municipalities in Texas



*\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*



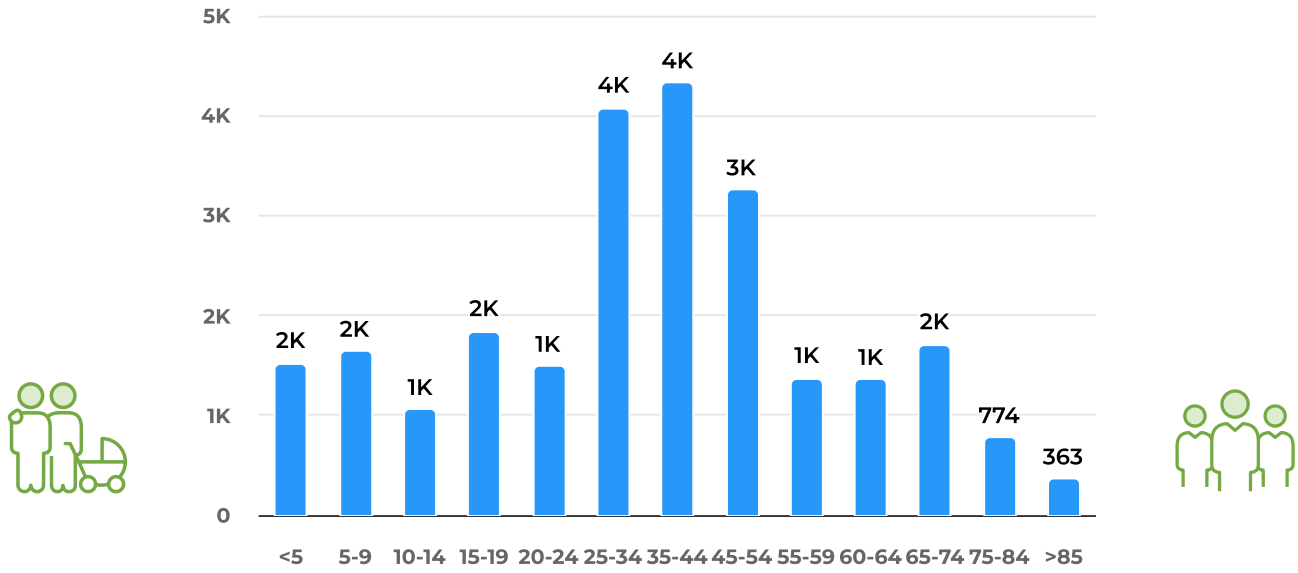
DAYTIME POPULATION

**25,591**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

*\* Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



*Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.*

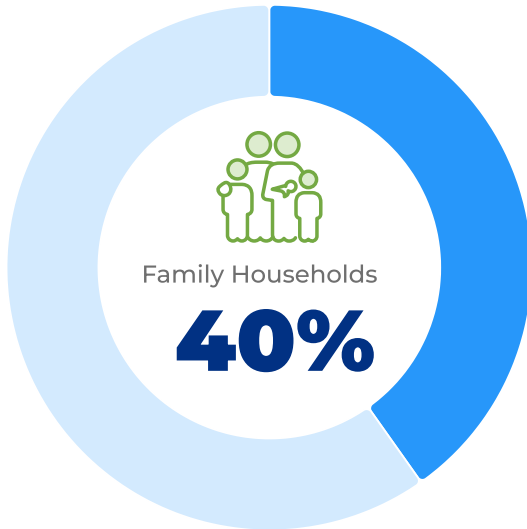
*\* Data Source: American Community Survey 5-year estimates*

# Household

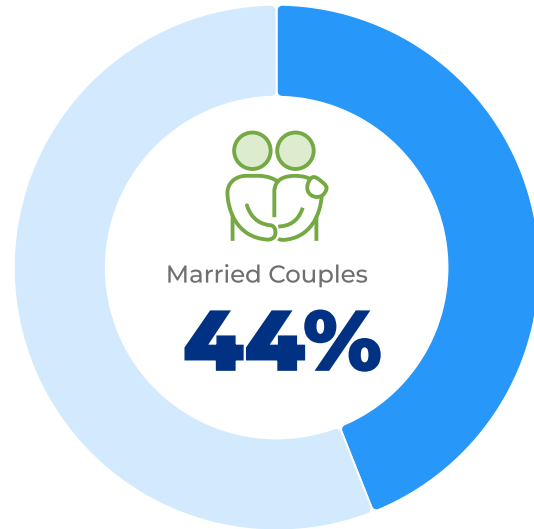
TOTAL HOUSEHOLDS

**8,826**

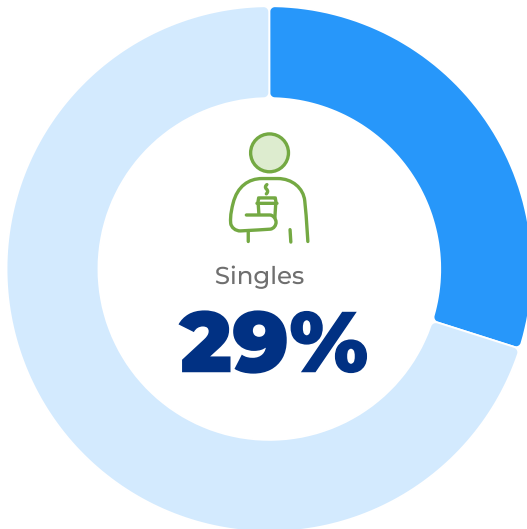
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



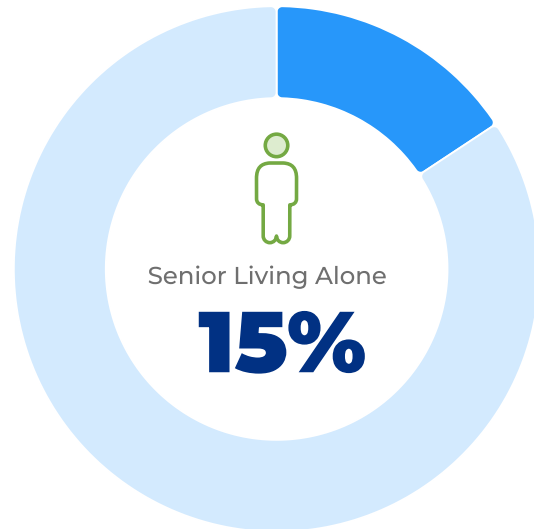
**-18%**  
lower than state average



**-12%**  
lower than state average



**19%**  
higher than state average

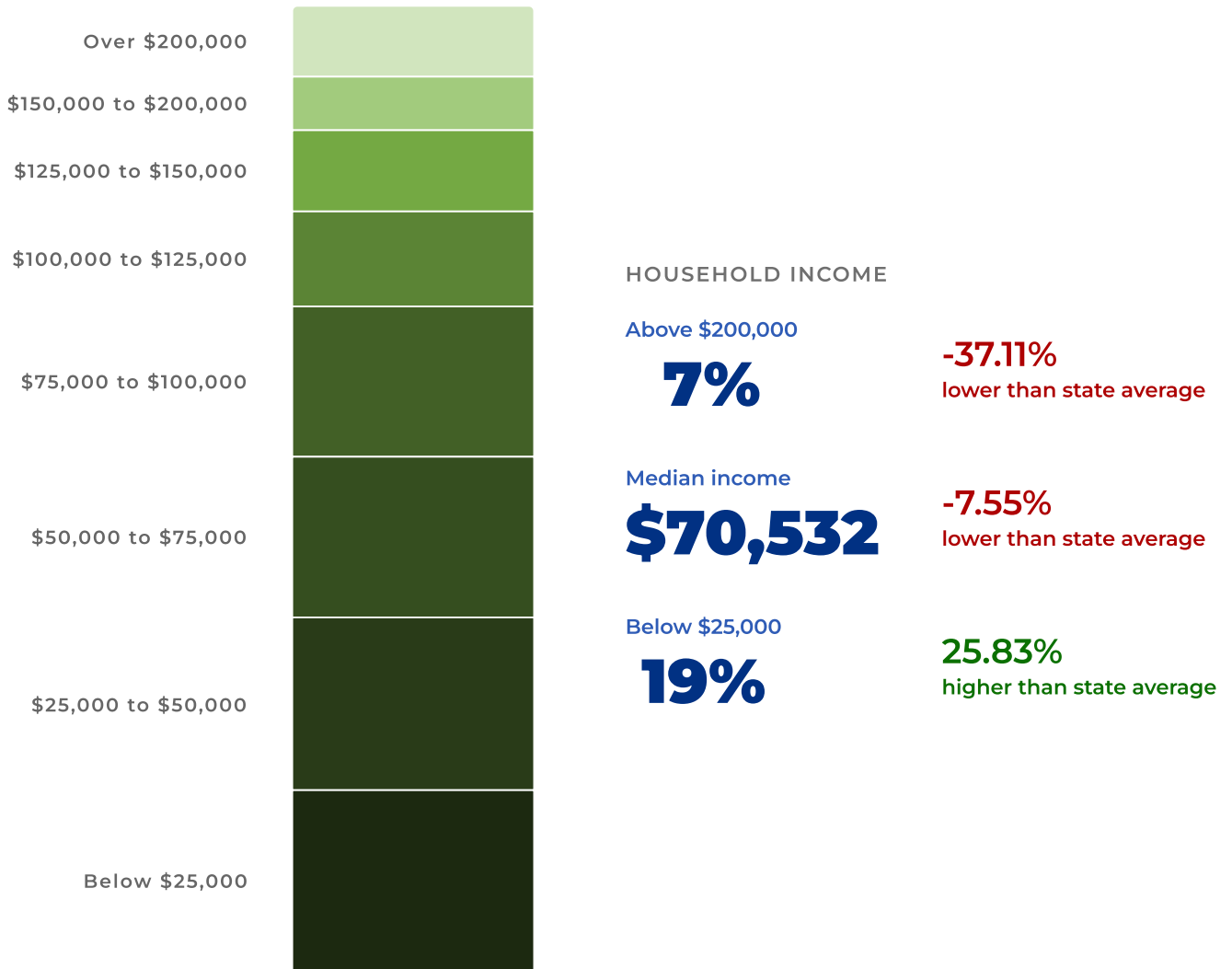


**14%**  
higher than state average

*\* Data Source: American Community Survey 5-year estimates*

# Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



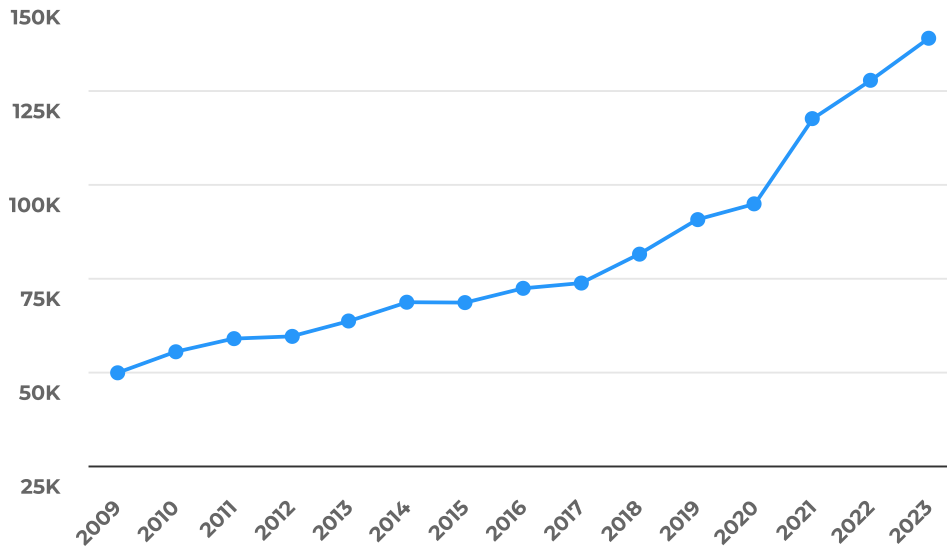
\* Data Source: American Community Survey 5-year estimates

# Housing



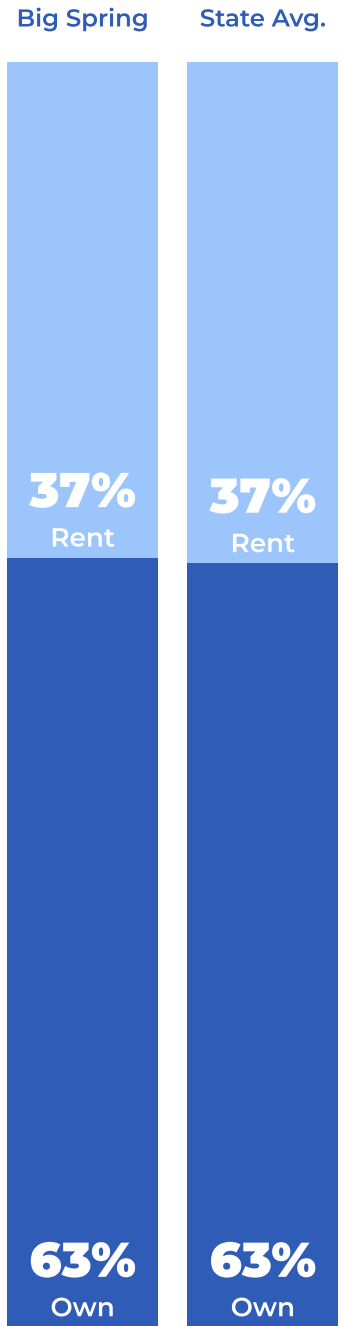
2023 MEDIAN HOME VALUE

**\$138,800**



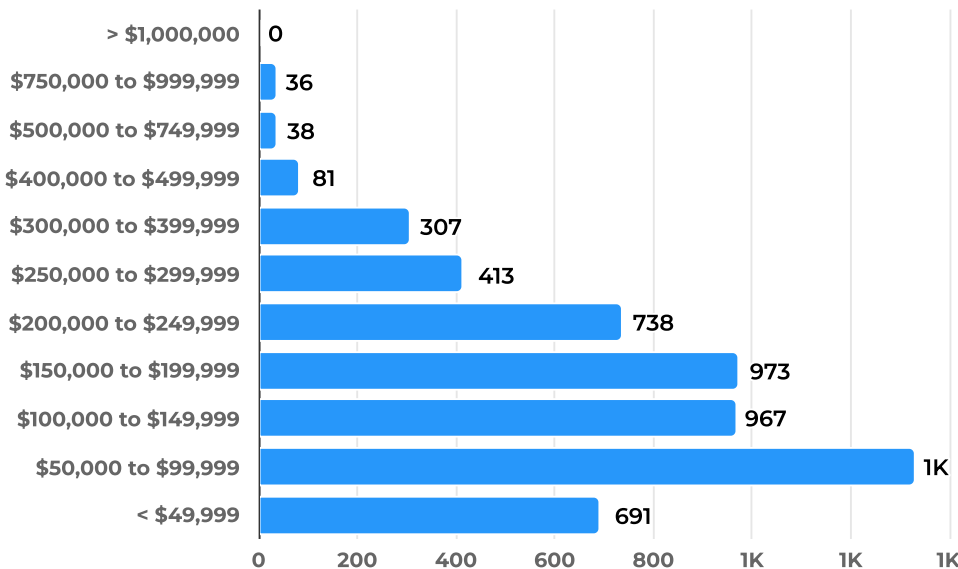
\* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS

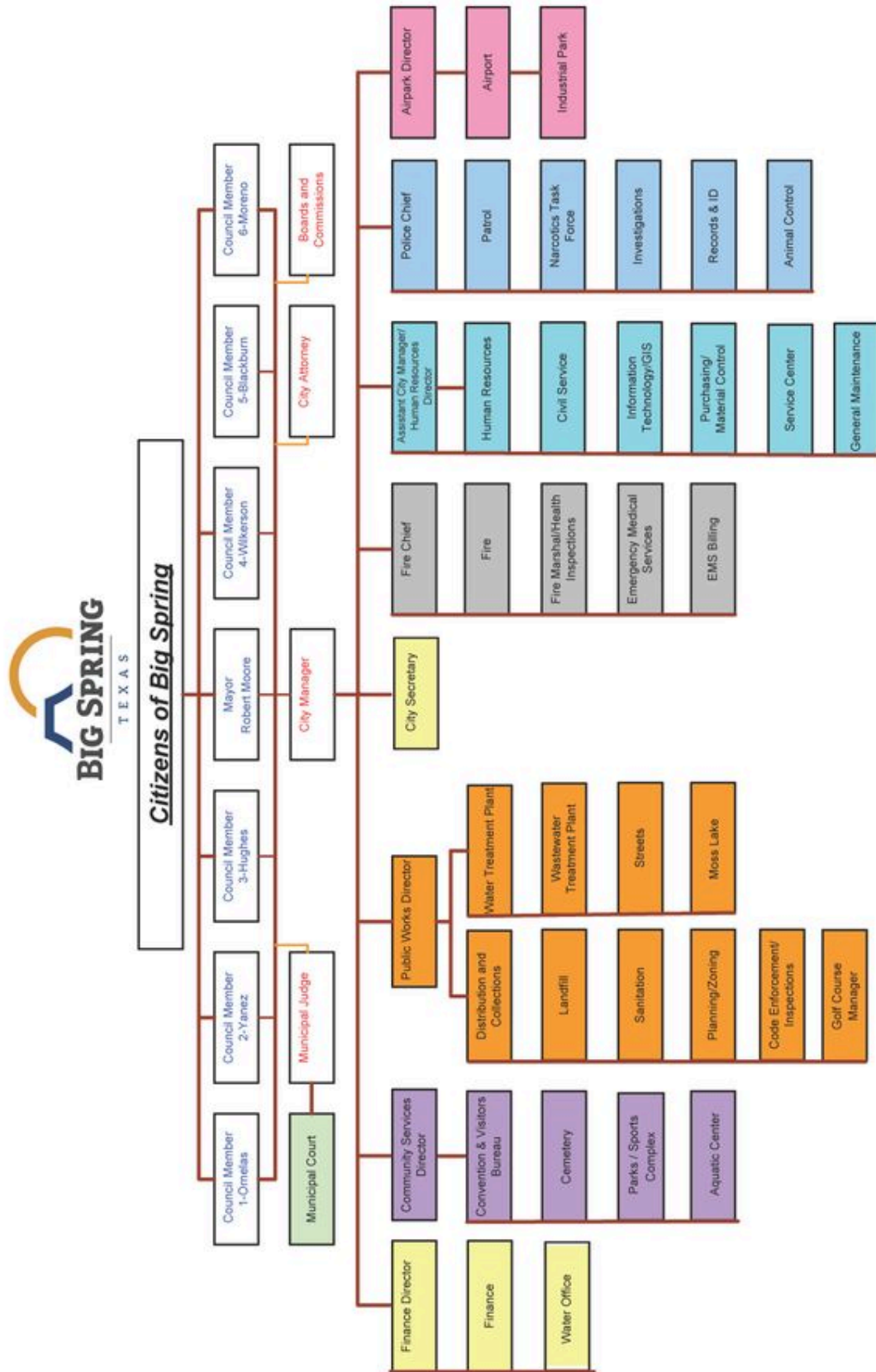


\* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.



# History of the City

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Big Spring is the county seat of Howard County, in Texas. It is commonly referred to as the “Crossroads of West Texas” due to the intersection of Interstate 20 and US Highway 87 (recently designated as Interstate 27E). Big Spring sits in the middle of Lubbock to the North, San Angelo to the South, Midland/Odessa to the west and Abilene to the east.

The City is named for the spring in Sulphur Draw, located in a small gorge between the base of Scenic Mountain and South Mountain. It was a reliable watering hole for wildlife and people. The Spring was also a site noted for disputes between the Comanches and Shawnees. Big Spring has a rich Native American history.

Captain Randolph B. Marcy’s expedition in 1849 was the first US expedition to explore and map the area. Marcy marked the spring as a campsite on the Overland Trail to California. By the late 1870s, a settlement had sprung up to support buffalo hunters who frequented the area. Ranching soon became a major industry in the area.

The arrival of the Texas and Pacific Railway in May 1881, brought the white settlement, based on homesteading and ranching.

The City of Big Spring was incorporated on Jan 15, 1907. The current location of City Hall, the Municipal Auditorium and the City Council Chambers (formerly Fire Station #1) were all built in 1929, at the cost of \$200,000.

Oil was discovered in Howard County in 1925, bringing refining and the production of petrochemicals and carbon black to the area. Cosden Refining (now Delek) and Sid Richardson (now Tokai) are still major industries today.

Another major part of Big Spring’s history is the role of the US Military. The base facilities are on the west side of town, and in 1942 opened as Big Spring Army Air Field as a pilot training base, known as one of the “West Texas Bombardier Quadrangle” schools. The Bombardier School was used for a short time, and then turned back over to the City to use as a municipal airport. In 1951, Webb Air Force Base was established and was used as a pilot training facility until it closed permanently in 1977.

After the base closed, the facilities were returned to the City and re-named Big Spring McMahon-Wrinkle Airport. The Federal Bureau of Prisons installed a low-security prison, and in 1989, Big Spring Correctional Center opened private prisons on the Airpark facilities. Geo Prisons became the owner and operator of the correctional facilities until 2021, when an executive order closed all the privately operated prisons in 2021.

Big Spring has a rich history and we are proud to call it home.

Sources:

[Big Spring, Texas - Wikipedia](#)

[Big Spring | Texas Town, Historic Site & Landmark | Britannica](#)

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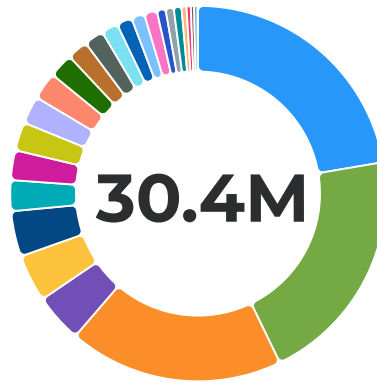
# GENERAL FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>15,589,101</b>	<b>19,190,942</b>	<b>18,885,079</b>
<b>Revenues</b>			
TAXES	19,115,755	19,444,800	20,094,800
LICENSES AND PERMITS	654,442	721,450	721,450
GRANTS AND OTHER AGENCIES	13,027	11,750	8,850
GENERAL SALES & SERVICES	400	0	0
FINES AND FEES	208,242	218,630	218,630
RECREATION	1,051,802	1,209,130	1,314,130
INTEREST INCOME	464,348	300,000	300,000
PROPERTY	3,874,382	1,809,183	1,901,150
MISCELLANEOUS	3,606,896	2,471,457	2,971,457
<b>Total Revenues</b>	<b>28,989,293</b>	<b>26,186,400</b>	<b>27,530,467</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	14,978,048	15,805,134	17,299,466
SUPPLIES AND MATERIALS	1,112,159	1,165,020	1,197,000
MAINTENANCE OF LAND	4,192	37,500	24,000
MAINTENANCE OF BUILDINGS	781,745	764,000	708,000
MAINTENANCE OF EQUIPMENT	1,178,441	1,536,225	1,572,335
CONTRACTUAL SERVICES	2,050,077	2,320,250	2,530,206
MISCELLANEOUS CHARGES	1,094,027	1,095,840	1,095,840
INTEREST EXPENDITURES	230,620	227,314	227,314
TRANSFERS TO OTHER FUNDS	1,350,573	1,270,757	1,270,757
LAND	0	19,305	0
BUILDINGS/STRUCTURES	2,155,009	1,441,800	3,420,000
EQUIPMENT	150,268	214,985	255,690
VEHICLES/HEAVY EQUIPMENT	302,294	586,333	818,500
<b>Total Expenditures</b>	<b>25,387,452</b>	<b>26,484,463</b>	<b>30,419,108</b>
<b>Total Revenues Less Expenditures</b>	<b>3,601,841</b>	<b>-298,063</b>	<b>-2,888,641</b>
<b>Ending Fund Balance</b>	<b>19,190,942</b>	<b>18,892,879</b>	<b>15,996,438</b>

### FY26 Expenditures by Department



FIRE	\$6,789,687	22.32%
POLICE	\$6,236,631	20.50%
STREETS	\$5,627,352	18.50%
INTERGOVERNMENTAL TRANSFERS	\$1,270,757	4.18%
NON-DEPARTMENTAL	\$1,241,756	4.08%
GOLF COURSE	\$1,190,068	3.91%
FINANCE	\$809,583	2.66%
PARKS	\$776,700	2.55%
CODE ENFORCEMENT/INSPECTIONS	\$748,137	2.46%
SPORTS COMPLEX	\$723,168	2.38%
ANIMAL CONTROL	\$718,259	2.36%
HUMAN RESOURCES	\$638,139	2.10%
INFORMATION TECHNOLOGY	\$544,164	1.79%
LEGAL	\$515,069	1.69%
MUNICIPAL COURT	\$433,893	1.43%
SPECIAL PROJECTS	\$400,000	1.31%
CITY MANAGER	\$345,301	1.14%
AQUATIC CENTER	\$337,572	1.11%
DEBT SERVICE	\$227,314	0.75%
FIRE MARSHAL	\$215,566	0.71%
CITY COUNCIL	\$202,277	0.66%
GENERAL MAINTENANCE	\$132,485	0.44%
CITY HALL	\$108,200	0.36%
NARCOTICS TASK FORCE	\$89,925	0.30%
MOSS LAKE	\$86,605	0.28%
PLANNING	\$10,500	0.03%

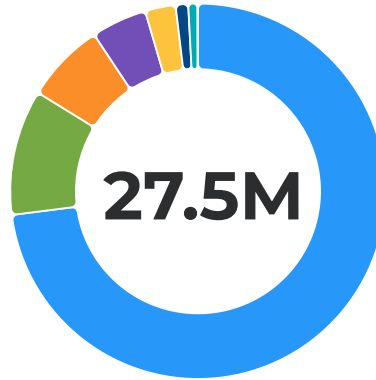
The Fiscal Year Expenditures by Department for the GENERAL FUND include FIRE at \$6.8 million, representing 22.32% of the total. POLICE follows with \$6.2 million, accounting for 20.5%. STREETS expenditures are \$5.6 million, or 18.5%. INTERGOVERNMENTAL TRANSFERS amount to \$1.3 million, which is 4.18%, while NON-DEPARTMENTAL expenses are \$1.2 million, making up 4.08%. The GOLF COURSE category also totals \$1.2 million, representing 3.91%. FINANCE expenditures are \$809,583, or 2.66%, and PARKS are \$776,700, equating to 2.55%. CODE ENFORCEMENT/INSPECTIONS account for \$748,137, or 2.46%, and the SPORTS COMPLEX has expenditures of \$723,168, which is 2.38%. Sixteen smaller categories are not included in this summary.

**Expenditures by Department**

<b>Category</b>	<b>FY23-24 Actual</b>	<b>FY24-25 Revised</b>	<b>FY25-26 Proposed</b>
NON-DEPARTMENTAL	1,258,944	1,241,400	1,241,756
DEBT SERVICE	230,620	227,314	227,314
INTERGOVERNMENTAL TRANSFERS	1,350,573	1,270,757	1,270,757
CITY COUNCIL	135,884	137,842	202,277
FINANCE	792,252	826,851	809,583
CITY MANAGER	321,319	330,464	345,301
INFORMATION TECHNOLOGY	340,602	443,500	544,164
LEGAL	416,179	457,109	515,069
HUMAN RESOURCES	596,205	606,107	638,139
SPECIAL PROJECTS	390,758	400,000	400,000
PLANNING	6,717	8,510	10,500
POLICE	5,565,277	6,081,208	6,236,631
NARCOTICS TASK FORCE	147,133	49,950	89,925
FIRE	5,582,386	6,189,689	6,789,687
MUNICIPAL COURT	371,151	402,916	433,893
FIRE MARSHAL	179,046	188,005	215,566
ANIMAL CONTROL	330,411	484,651	718,259
CODE ENFORCEMENT/INSPECTIONS	671,327	700,760	748,137
GENERAL MAINTENANCE	82,467	65,539	132,485
STREETS	2,631,472	2,703,355	5,627,352
PARKS	1,380,493	817,775	776,700
SPORTS COMPLEX	486,332	748,195	723,168
AQUATIC CENTER	712,289	480,502	337,572
GOLF COURSE	1,086,194	1,420,723	1,190,068
MOSS LAKE	51,594	89,785	86,605
CITY HALL	269,829	111,556	108,200
<b>Total Expenditures</b>	<b>25,387,452</b>	<b>26,484,463</b>	<b>30,419,108</b>

# REVENUES-GENERAL FUND

FY26 Revenues by Revenue Source



TAXES	\$20,094,800	72.99%
MISCELLANEOUS	\$2,971,457	10.79%
PROPERTY	\$1,901,150	6.91%
RECREATION	\$1,314,130	4.77%
LICENSES AND PERMITS	\$721,450	2.62%
INTEREST INCOME	\$300,000	1.09%
FINES AND FEES	\$218,630	0.79%
GRANTS AND OTHER AGENCIES	\$8,850	0.03%

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TAXES</b>						
CURRENT TAX COLLECTIONS	002-4010-000	7,096,381	7,905,000	7,812,627	7,905,000	8,405,000
PENALTY & INTEREST CURR TAXES	002-4011-000	70,227	65,000	40,681	65,000	65,000
DELINQUENT TAXES	002-4012-000	160,574	150,000	131,112	150,000	150,000
PENALTY & INTEREST DEL. TAXES	002-4013-000	55,464	50,000	52,226	50,000	50,000
PENALTY & INTEREST SUPP. COLL.	002-4015-000	-33	0	0	0	0
LEGAL FEES - TAXES	002-4016-000	77,709	45,000	43,885	45,000	45,000
CITY SALES TAXES	002-4020-000	10,090,827	10,000,000	7,234,737	9,700,000	9,850,000
OCCUPATION TAXES	002-4042-000	7,458	1,800	938	1,800	1,800
MIXED DRINK TAX	002-4043-000	62,919	55,000	46,418	55,000	55,000
BINGO TAX	002-4046-	58,703	40,000	26,252	40,000	40,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
	000					
INDUSTRIAL AGREEMENT FEES	002-4048-000	123,864	123,000	132,201	123,000	123,000
GAS FRANCHISE	002-4050-000	169,270	170,000	142,609	170,000	170,000
ELECTRIC FRANCHISE	002-4051-000	885,082	850,000	676,056	850,000	850,000
TELEPHONE FRANCHISE	002-4052-000	123,335	115,000	42,077	115,000	115,000
CABLE TV FRANCHISE	002-4054-000	133,977	175,000	119,290	175,000	175,000
<b>Total TAXES</b>		<b>19,115,755</b>	<b>19,744,800</b>	<b>16,501,109</b>	<b>19,444,800</b>	<b>20,094,800</b>
<b>LICENSES AND PERMITS</b>						
BUILDING PERMITS	002-4100-000	157,558	165,000	150,633	165,000	165,000
SIGN PERMITS	002-4102-000	0	2,200	0	2,200	2,200
ELECTRICAL PERMITS	002-4103-000	850	7,000	360	7,000	7,000
GAS PERMITS	002-4104-000	3,555	6,000	2,376	6,000	6,000
PLUMBING PERMITS	002-4105-000	4,650	5,000	4,344	5,000	5,000
PAVING CUT PERMITS	002-4106-000	425,000	475,000	0	475,000	475,000
CURB & SIDEWALK PERMITS	002-4107-000	0	100	0	100	100
AQUATIC CENTER HALL PERMITS	002-4109-000	0	100	0	100	100
RESTAURANT PERMITS	002-4110-000	50,725	45,000	22,500	45,000	45,000
OIL & GAS DRILLING PERMITS	002-4112-000	0	0	3,000	0	0
DOG LICENSE	002-4133-000	9,374	8,700	7,702	8,700	8,700
ANIMAL PERMITS	002-4134-000	470	400	350	400	400
DEMOLITION PERMITS	002-4136-000	400	500	0	500	500
AMUSEMENT PERMITS	002-4137-000	250	250	0	250	250
ALCOHOL PERMIT - PARK	002-4141-000	150	200	0	200	200
MECHANICAL PERMITS	002-4143-000	300	5,000	200	5,000	5,000
OTHER PERMITS	002-4144-000	1,160	1,000	65	1,000	1,000
<b>Total LICENSES AND PERMITS</b>		<b>654,442</b>	<b>721,450</b>	<b>191,530</b>	<b>721,450</b>	<b>721,450</b>

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>GRANTS AND OTHER AGENCIES</b>						
HOWARD COUNTY-EMERGENCY MNGT	002-4205-003	1,500	1,500	1,500	1,500	1,500
HNFO NOTIFICATION ALERT	002-4205-007	3,600	3,600	3,630	3,600	3,600
TCOLE (LEOSE) TRAINING PD	002-4246-000	6,491	3,200	6,390	6,100	3,200
TCOLE (LEOSE) TRAIN FIRE&EMS	002-4246-001	1,437	550	708	550	550
<b>Total GRANTS AND OTHER AGENCIES</b>		<b>13,027</b>	<b>8,850</b>	<b>12,228</b>	<b>11,750</b>	<b>8,850</b>
<b>GENERAL SALES &amp; SERVICES</b>						
ZONE CHANGE FEES	002-4302-000	400	0	0	0	0
<b>Total GENERAL SALES &amp; SERVICES</b>		<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FINES AND FEES</b>						
FINES	002-4401-000	152,087	155,000	118,491	155,000	155,000
WARRANT FEES	002-4402-000	1,492	1,275	3,276	4,000	4,000
SERVICE FEES	002-4403-000	3,919	3,500	3,904	3,500	3,500
ANIMAL SHELTER FEES	002-4404-000	3,958	3,900	3,307	3,900	3,900
COURT COSTS	002-4405-000	12,198	10,000	4,658	7,000	7,000
DEFENSIVE DRIVING REQUESTS	002-4406-000	910	800	620	800	800
DEFENSIVE DRIVING/DISMISSALS	002-4407-000	1,910	2,600	1,470	1,600	1,600
MISCELLANEOUS COURT FEES	002-4410-000	14,454	13,000	17,688	23,000	23,000
ARREST FEES MUNICIPAL COURT	002-4412-000	6,349	6,700	5,117	6,700	6,700
MUNICIPAL CT-PAYMENT PLAN FEES	002-4416-000	3,599	3,500	3,953	5,000	5,000
IMPOUND FEES	002-4418-000	1,810	2,500	3,290	5,000	5,000
TFC-LOCAL TRAFFIC FEE	002-4419-000	417	600	0	0	0

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
LTPDF-LOCAL TRUANCY PREVENTION	002-4420-000	0	3,000	0	3,000	3,000
LMJF-LOCAL MUNICIPAL JURY FUND	002-4421-000	0	130	0	130	130
PCNA FEES	002-4426-000	5,140	0	10,161	0	0
<b>Total FINES AND FEES</b>		<b>208,242</b>	<b>206,505</b>	<b>175,935</b>	<b>218,630</b>	<b>218,630</b>
<b>RECREATION</b>						
GOLF - ANNUAL GREEN FEES	002-4500-000	79,813	186,000	281,470	280,000	285,000
GOLF - DAILY GREEN FEES	002-4500-001	296,733	280,000	330,865	280,000	380,000
GOLF COURSE TRAIL FEES	002-4501-000	34,828	70,000	18,920	35,000	35,000
AQUATIC CENTER ADMITTANCE FEES	002-4502-000	112,208	110,000	75,331	110,000	110,000
AQUATIC CENTER RENTALS	002-4502-001	18,250	17,630	13,955	17,630	17,630
AQUATIC CENTER CONCESSION SALES	002-4502-002	68,660	70,000	48,685	70,000	70,000
AQUATIC CENTER PUNCH PASS REVENUE	002-4502-003	500	1,000	5,050	1,000	1,000
AQUATIC CENTER LOCKER RENTAL/DEPOSITS	002-4502-004	2,364	2,500	466	2,500	2,500
MOSS LAKE	002-4503-000	27,576	16,000	16,620	16,000	16,000
GOLF CART SHED RENTALS	002-4504-000	42,134	38,000	56,127	38,000	38,000
GOLF CSE MERCHANDISE SALES	002-4507-000	72,425	65,000	71,452	75,000	75,000
GOLF COURSE- CONCESSIONS	002-4507-001	57,678	55,000	49,457	55,000	55,000
BALLFIELD RENTAL	002-4509-000	21,430	15,000	13,155	15,000	15,000
GOLF CART RENTAL FEES	002-4510-000	182,038	160,000	183,880	180,000	180,000
DRIVING RANGE FEES	002-4512-000	35,166	34,000	34,671	34,000	34,000
<b>Total RECREATION</b>		<b>1,051,802</b>	<b>1,120,130</b>	<b>1,200,104</b>	<b>1,209,130</b>	<b>1,314,130</b>
<b>INTEREST INCOME</b>						
INTEREST INCOME	002-4602-000	464,348	300,000	369,267	300,000	300,000
<b>Total INTEREST INCOME</b>		<b>464,348</b>	<b>300,000</b>	<b>369,267</b>	<b>300,000</b>	<b>300,000</b>

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PROPERTY</b>						
PARKS RENTALS-PAVILION	002-4701-000	13,661	16,000	2,574	16,000	16,000
AMPHITHEATER	002-4702-000	100	100	450	100	100
KBYG RENTAL	002-4703-000	23,944	6,600	37,054	6,600	6,600
TOWER LEASE REVENUE	002-4704-000	39,981	33,000	28,006	33,000	33,000
MINERAL LEASE - ROYALTIES	002-4707-000	2,455,220	1,950,000	1,247,486	1,400,000	1,550,000
MINERAL LEASE - ROW LICENSE	002-4707-002	2,500	0	0	0	0
SALE OF SURPLUS PROPERTY	002-4708-000	980,447	0	23,033	23,033	0
LEASE OF LAND	002-4709-000	5,969	450	4,304	450	450
ABATEMENTS AND LIENS	002-4720-000	58,614	0	33,205	35,000	0
BUILDING RENTAL	002-4731-000	13,309	30,000	-710	30,000	30,000
LEASE REVENUE-CORRECTIONAL CEN	002-4734-000	280,636	265,000	218,672	265,000	265,000
<b>Total PROPERTY</b>		<b>3,874,382</b>	<b>2,301,150</b>	<b>1,594,074</b>	<b>1,809,183</b>	<b>1,901,150</b>
<b>MISCELLANEOUS</b>						
CASH OVER/(SHORT)	002-4900-000	703	0	204	0	0
SAFETY LIGHTING	002-4901-000	9,428	9,425	7,071	9,425	9,425
INSURANCE RECOVERY	002-4903-000	63,538	0	1,909	0	0
OTHER INCOME	002-4905-000	44,449	15,000	56,718	15,000	15,000
RETURNED CHECK FEES	002-4906-000	25	0	25	0	0
ONLINE PAYMENT FEES	002-4908-000	58	1,500	0	1,500	1,500
OTHER FINANCING SOURCES	002-4921-000	92,277	0	0	0	0

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
CONTRIBUTIONS	002-4925-000	1,030,425	0	20,286	0	0
GRANTS OR CONTRI - POLICE	002-4932-000	105,419	0	56,150	0	0
GRANTS OR CONTRI - FIRE DEPT	002-4933-000	16,080	0	3,141	0	0
GRANTS - OTHER	002-4934-000	21,482	0	0	0	0
ADMN FEES FROM WATER & SEWER	002-4951-000	771,988	849,187	771,988	849,187	849,187
ADMN FEES FROM AIRPARK FUND	002-4952-000	345,000	375,101	345,000	375,101	375,101
ADMN FEES FROM HEALTH INS	002-4953-000	65,000	67,812	65,000	67,812	67,812
ADMN FEES FROM WORKERS COMP	002-4954-000	13,315	13,948	13,315	13,948	13,948
ADMN FEES FROM HOTEL TAX FUND	002-4955-000	76,830	84,513	76,830	84,513	84,513
ADMIN FEE FROM LANDFILL	002-4956-000	269,486	296,435	269,486	296,435	296,435
REVENUES FM CORRECTIONAL CENT	002-4957-000	0	0	0	0	500,000
ADMN FEES FROM SANITATION	002-4958-000	528,740	581,614	528,740	581,614	581,614
ADMN FEES FROM EMS FUND	002-4959-000	143,044	157,348	143,044	157,348	157,348
ADMN FEES FROM COLLEGE FUND	002-4959-001	4,158	4,574	4,158	4,574	4,574
ADMN FEES FROM P.E.G. FUND	002-4959-002	5,451	15,000	5,451	15,000	15,000
<b>Total MISCELLANEOUS</b>		<b>3,606,896</b>	<b>2,471,457</b>	<b>2,368,515</b>	<b>2,471,457</b>	<b>2,971,457</b>
<b>Total Revenues</b>		<b>28,989,293</b>	<b>26,874,342</b>	<b>22,412,761</b>	<b>26,186,400</b>	<b>27,530,467</b>

### Revenue Highlights (General Fund)

4901 – SAFETY LIGHTING – Amount paid by State Highway Department for lighting on Owens Street overpass and other state highway facilities at major interceptions and along Interstate 20.

4925 – CONTRIBUTIONS – Contributions for Living Tree Memorial and various other contributions.

4952 – ADMN FEES FROM AIRPARK FUND – Amount based on the cost allocation report by an independent consultant.

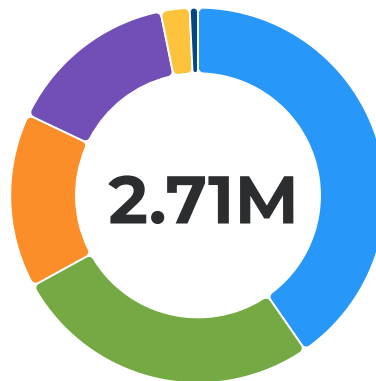
4955 – ADMN FEES FROM HOTEL TAX FUND – Administrative fees paid to General Fund by Hotel/Motel Tax Fund, per annual cost allocation study by an independent consultant.

# ADMINISTRATION DIVISION (GENERAL FUND)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
NON-DEPARTMENTAL	1,258,944	1,241,400	1,241,756
CITY COUNCIL	135,884	137,842	202,277
CITY MANAGER	321,319	330,464	345,301
LEGAL	416,179	457,109	515,069
SPECIAL PROJECTS	390,758	400,000	400,000
PLANNING	6,717	8,510	10,500
<b>Total Expenditures</b>	<b>2,529,801</b>	<b>2,575,325</b>	<b>2,714,903</b>

## FY26 Expenditures by Object Summary



● MISCELLANEOUS CHARGES	<b>\$1,095,590</b>	40.35%
● PERSONNEL SERVICES	<b>\$723,685</b>	26.66%
● CONTRACTUAL SERVICES	<b>\$408,428</b>	15.04%
● MAINTENANCE OF BUILDINGS	<b>\$400,000</b>	14.73%
● SUPPLIES AND MATERIALS	<b>\$68,000</b>	2.50%
● MAINTENANCE OF EQUIPMENT	<b>\$19,200</b>	0.71%

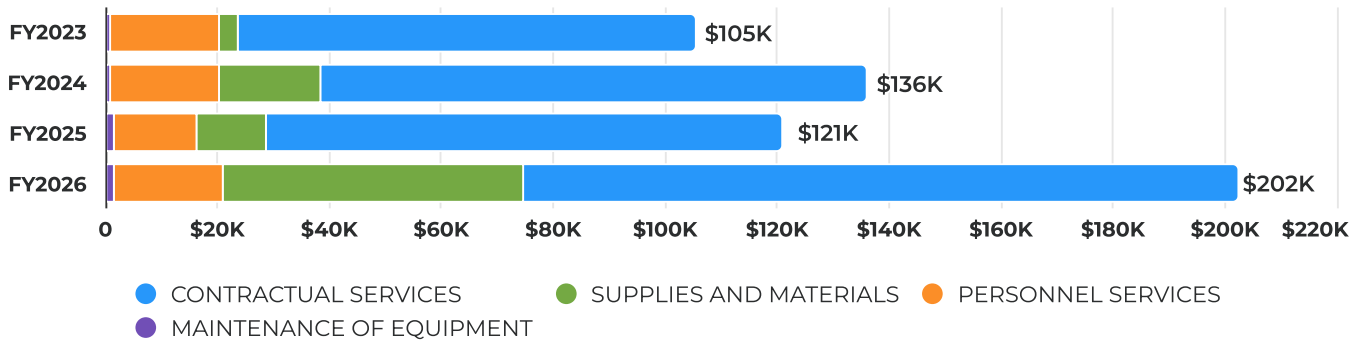
## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	646,266	690,478	723,685
SUPPLIES AND MATERIALS	35,548	29,710	68,000
MAINTENANCE OF BUILDINGS	390,872	400,000	400,000
MAINTENANCE OF EQUIPMENT	8,924	19,200	19,200
CONTRACTUAL SERVICES	369,403	340,347	408,428
MISCELLANEOUS CHARGES	1,078,788	1,095,590	1,095,590
<b>Total Expenditures</b>	<b>2,529,801</b>	<b>2,575,325</b>	<b>2,714,903</b>

# Dept 110-City Council

The City Council provides legislative leadership in establishing ordinances, resolutions, and other policies designed to provide effective administration of City departments, to ensure orderly development of the City, and to promote the safety and welfare of the citizens of Big Spring.

### Historical Expenditures by Object Summary



### Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARY	002-001-110-5010-000	18,000	18,000	13,500	18,000	18,000
RETIREMENT-DEFERRED COMP	002-001-110-5070-000	992	992	744	992	992
MEDICARE	002-001-110-5080-000	261	261	196	261	261
UNEMPLOYMENT TAXES	002-001-110-5085-000	180	54	257	264	264
<b>Total PERSONNEL SERVICES</b>		<b>19,433</b>	<b>19,307</b>	<b>14,696</b>	<b>19,517</b>	<b>19,517</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-001-110-5110-000	1,216	2,500	2,097	2,800	3,000
FOOD SUPPLIES	002-001-110-5112-000	0	500	0	500	500
POSTAGE	002-001-110-5124-000	121	150	79	150	150
ELECTION EXPENSE	002-001-110-5129-000	16,916	30,000	10,315	12,000	50,000
<b>Total SUPPLIES AND MATERIALS</b>		<b>18,253</b>	<b>33,150</b>	<b>12,492</b>	<b>15,450</b>	<b>53,650</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-001-110-5411-000	802	835	1,506	1,600	1,600
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>802</b>	<b>835</b>	<b>1,506</b>	<b>1,600</b>	<b>1,600</b>

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-001-110-5511-000	965	1,400	686	1,400	1,400
INSURANCE	002-001-110-5520-000	31,019	34,410	31,069	31,069	33,400
SPECIAL SERVICES	002-001-110-5521-000	26,942	36,000	31,305	32,000	36,000
ADVERTISING	002-001-110-5525-000	7,120	7,500	13,820	20,000	20,000
TRAVEL EXPENSE	002-001-110-5530-000	8,360	11,000	4,860	6,000	11,000
DUES & SUBSCRIPTIONS	002-001-110-5540-000	22,739	25,310	10,051	10,506	25,310
EDUCATION & TRAINING	002-001-110-5555-000	251	400	287	300	400
<b>Total CONTRACTUAL SERVICES</b>		<b>97,397</b>	<b>116,020</b>	<b>92,078</b>	<b>101,275</b>	<b>127,510</b>
<b>Total Expenditures</b>		<b>135,884</b>	<b>169,312</b>	<b>120,772</b>	<b>137,842</b>	<b>202,277</b>

**Highlights:**

- **5010-SALARY**-Council Salary (TOTAL \$18,000)
  - Mayor \$300.00/Month x 12 Months = \$3,600
  - 6 Council Members/each \$200.00/Month x 12 Months = \$14,400
- **5411-I.T. MAINT & AGREEMENTS**
  - KnowBe4 Computer Security Awareness
  - Microsoft Office 365 Productivity Suite
- **5521-SPECIAL SERVICES**
  - Employee appreciation picnic
  - Employee & Council Service Awards
  - Retirement gifts
  - Employee Christmas gift cards
- **5525-ADVERTISING**
  - Legal notices of ordinances, etc., are required to be published in the newspaper and community ads.
- **5530-TRAVEL EXPENSE**
  - Legislative updates, Annual TML meeting and new Council orientation.
- **5540-DUES & SUBSCRIPTIONS**
  - Ports to Plains - \$14,805 (reimbursed by BSEDC)
  - TML - \$1,251
  - TCCFUI - \$1,154
  - PBRPC - \$5,500
  - Chamber of Commerce - \$500
  - Steering Committee - Oncor - \$500
  - ERCOT - \$100
  - Steering Committee - Atmos - \$1,400
  - Keep Big Spring Beautiful - \$100
- **5555-EDUCATION & TRAINING**
  - Expenses for all in-town events (ie: Chamber Banquet, etc.) and food expenses for meetings.

# Dept 130-City Manager

The City Manager informs and advises the City Council on all issues pertaining to the City. He also directs all City departments to ensure that City policies are being followed in accordance with the City Charter, the Code of Ordinances, and State Law.

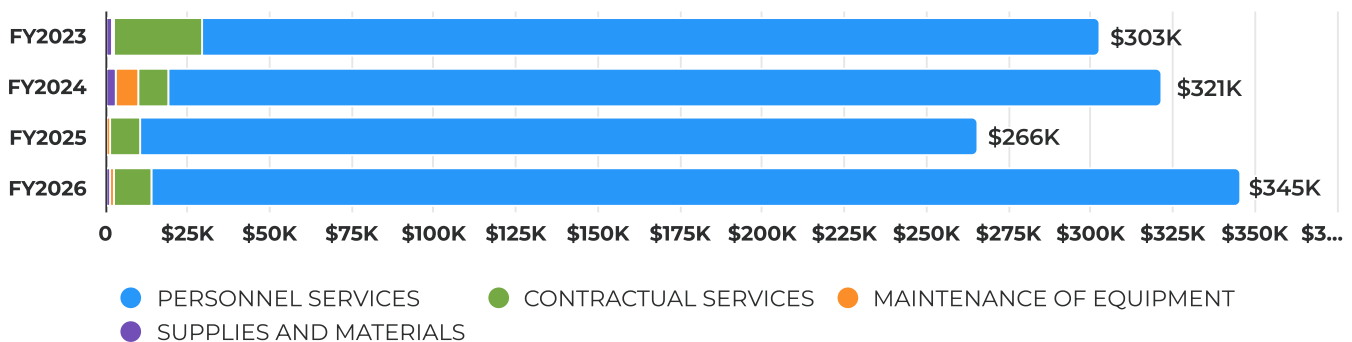
## Achievements

- Continued partnership with BSEDC in building and opening new reliever route connector roads into the airpark, stimulating economic growth.
- Demolition of City-owned Cornell Prison property for economic development to create jobs, new property tax and sales tax revenues.
- Continued support of the Ports-to-Plains, I-27 initiative and interstate designation of Highway 87
- Continue to participate in the TXDOT I20 Corridor Study for future improvements.
- Monitored the Fire/EMS fund to ensure sufficient funding in the continued partnership with Howard County that reduces the fund's deficit.
- Monitored City and Grant (ARPA, TDA, DRP) funded infrastructure for capital improvements.
- Received the Reliever Route EDA Grant and matching funds of \$4.7M
- Established a Substandard Abatement Program, demolishing approximately 100 structures and removing uninhabitable unsafe structures.

## Goals

- Implemented an efficient illegal dumping program.
- Monitor the growing interest in development at the McMahon Wrinkle Airpark and the southern area around the Highway 87 Reliever Route
- Improve the marketability of the McMahon Wrinkle Airpark Monitor Airpark by monitoring the water and sewer infrastructure upgrades in the Airpark to improve current tenant services with an Infrastructure upgrade project of \$4M.
- Monitor the American Rescue Plan Act infrastructure upgrades.
- Continue to market excess City property for development.
- Evaluate the feasibility of quality-of-life improvement projects.
- Identify and monitor infrastructure capital improvement projects.
- Implemented a twice-a-year E-waste program and a cardboard recycling program.
- Monitor departmental budgets to ensure fiscal compliance and responsibility.

Historical Expenditures by Object Summary



**Expenditures by Object Summary**

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-001-130-5010-000	210,935	216,013	174,029	217,168	228,026
AUTO ALLOWANCE	002-001-130-5015-000	8,040	8,040	6,030	8,040	8,040
VACATION BUY BACK	002-001-130-5022-000	5,598	5,766	5,877	5,877	6,053
RETENTION STIPENDS	002-001-130-5040-000	1,500	0	0	0	0
LONGEVITY	002-001-130-5045-000	4,789	9,481	8,747	9,761	10,053
RETIREMENT	002-001-130-5050-000	43,079	45,539	36,514	45,396	48,291
GROUP INSURANCE	002-001-130-5060-000	10,329	10,890	8,453	10,824	11,365
WORKERS' COMPENSATION	002-001-130-5065-000	970	970	970	970	970
RETIREMENT-DEFERRED COMP	002-001-130-5070-000	12,801	13,185	10,582	13,153	13,895
LIFE & DISABILITY INSURANCE	002-001-130-5075-000	734	738	565	754	777
MEDICARE	002-001-130-5080-000	3,322	3,386	2,785	3,461	3,656
UNEMPLOYMENT TAXES	002-001-130-5085-000	234	117	340	325	325
<b>Total PERSONNEL SERVICES</b>		<b>302,331</b>	<b>314,125</b>	<b>254,892</b>	<b>315,729</b>	<b>331,451</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-001-130-5110-000	3,234	800	268	800	1,000
FOOD	002-001-130-5112-000	0	100	0	100	100
POSTAGE	002-001-130-5124-000	107	250	298	350	250
<b>Total SUPPLIES AND MATERIALS</b>		<b>3,342</b>	<b>1,150</b>	<b>566</b>	<b>1,250</b>	<b>1,350</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-001-130-5411-000	6,865	1,250	738	1,250	1,250
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>6,865</b>	<b>1,250</b>	<b>738</b>	<b>1,250</b>	<b>1,250</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-001-130-5511-000	4,547	4,500	3,674	4,500	4,500
SPECIAL SERVICES	002-001-130-5521-000	121	1,000	0	1,000	1,000
TRAVEL EXPENSE	002-001-130-5530-000	1,822	2,500	3,437	4,500	3,500

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
DUES & SUBSCRIPTION	002-001-130-5540-000	2,166	2,100	2,249	2,200	2,200
EDUCATION & TRAINING	002-001-130-5555-000	125	0	35	35	50
<b>Total CONTRACTUAL SERVICES</b>		<b>8,781</b>	<b>10,100</b>	<b>9,395</b>	<b>12,235</b>	<b>11,250</b>
<b>Total Expenditures</b>		<b>321,319</b>	<b>326,625</b>	<b>265,591</b>	<b>330,464</b>	<b>345,301</b>

**Highlights:**

- **5411-I.T. MAINT & AGREEMENTS**
  - Microsoft Office 365 & Conference Room
  - Adobe
  - KnowBe4 Computer Cyber Security Awareness
- **5530-TRAVEL EXPENSE**
  - TML
  - TCMA
  - Public Funds Investment
  - Regional TCMA
  - Economic Development
  - Legislative Updates
- **5540-DUES & SUBSCRIPTION**
  - TWA
  - TCMA
  - West Texas TCMA
  - AMEX
  - American Water Works

**Personnel Summary-City Manager**

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
City Manager	1	1	1
PT Admin Assistant	1	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>

# Dept 150-Legal Department

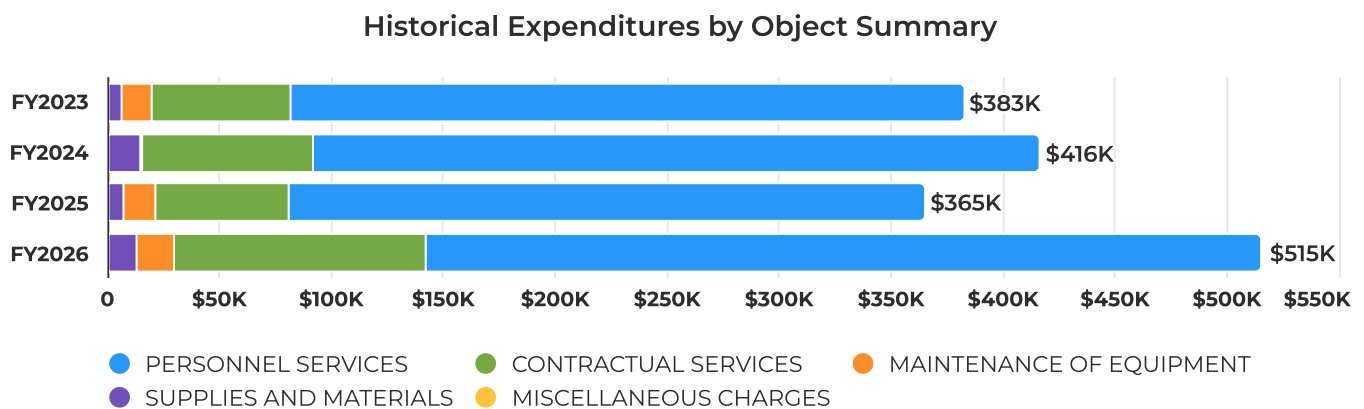
The Legal Department provides representation and counsel to the City of Big Spring and its primary constituents including City Council and City administration, reviews and drafts proposed legislation, policies, and contracts; advises on information requests and open government matters; provides litigation services to the City; and provides prosecution services in the Municipal Court.

## ACHIEVEMENTS

- Secured abatement orders for nuisance violations such as accumulation and substandard structures.
- Drafted revised junked vehicle and junked RV vehicle ordinance.
- Drafted other legislation as requested.
- Advised regarding personnel policies and procedures.
- Processing of claims for and against the City.
- Managed and controlled outside counsel expense.
- Assisted in negotiations for community development projects and prepared required agreements.
- Developed standard forms for City purposes.
- Assisted the City in responding to 488 information requests to the City and submitted briefs to the Texas Attorney General regarding public information.
- Conducted pretrial conferences in which Municipal Court cases were disposed, deferred, or set for trial.
- Advocated in traffic, criminal, truancy, code, and animal cases in Municipal Court.

## GOALS

- Implement improved document automation software to increase the efficiency of legal operations in drafting and reviewing documents.
- Continue comprehensive review and updating of all city ordinances, including zoning and structural standards.
- Further standardize agreement documents.



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-001-150-5010-000	217,275	233,268	191,654	239,589	251,568
AUTO ALLOWANCE	002-001-150-5015-000	7,800	7,800	5,850	7,800	7,800
VACATION BUY BACK	002-001-150-5022-000	4,905	5,052	4,634	4,634	5,137
OVERTIME	002-001-150-5035-000	0	250	0	250	0
RETENTION STIPENDS	002-001-150-5040-000	1,500	0	0	0	0
LONGEVITY	002-001-150-5045-000	463	612	740	883	909
RETIREMENT	002-001-150-5050-000	43,778	47,001	38,646	48,154	50,827
GROUP INSURANCE	002-001-150-5060-000	29,753	32,670	25,895	33,124	34,780
WORKERS' COMPENSATION	002-001-150-5065-000	1,075	1,075	1,075	1,075	1,075
RETIREMENT-DEFERRED COMP	002-001-150-5070-000	12,842	13,609	11,198	13,951	14,625
LIFE & DISABILITY INSURANCE	002-001-150-5075-000	1,371	1,468	1,170	1,560	1,607
MEDICARE	002-001-150-5080-000	3,378	3,581	2,947	3,672	3,849
UNEMPLOYMENT TAXES	002-001-150-5085-000	363	351	540	540	540
<b>Total PERSONNEL SERVICES</b>		<b>324,502</b>	<b>346,737</b>	<b>284,350</b>	<b>355,232</b>	<b>372,717</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-001-150-5110-000	5,417	5,800	1,709	5,800	5,800
POSTAGE	002-001-150-5124-000	8,513	7,200	5,281	7,200	7,200
<b>Total SUPPLIES AND MATERIALS</b>		<b>13,930</b>	<b>13,000</b>	<b>6,991</b>	<b>13,000</b>	<b>13,000</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-001-150-5411-000	1,257	16,350	14,594	16,350	16,350
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>1,257</b>	<b>16,350</b>	<b>14,594</b>	<b>16,350</b>	<b>16,350</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-001-150-5511-000	3,115	3,000	2,614	3,000	3,000
INSURANCE	002-001-150-5520-000	0	2	0	2	2
SPECIAL SERVICES	002-001-150-5521-000	2,412	55,000	1,891	2,500	55,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
SPECIAL SERVICES- ATTORNEY FEES	002-001-150- 5521-011	32,670	40,000	35,916	46,000	40,000
TRAVEL EXPENSE	002-001-150- 5530-000	4,240	4,000	4,967	4,000	4,000
DUES & SUBSCRIPTIONS	002-001-150- 5540-000	33,554	11,000	14,035	16,000	11,000
PERMITS, LICENSES, TESTING FEE	002-001-150- 5541-000	0	0	142	150	0
EDUCATION & TRAINING	002-001-150- 5555-000	0	0	0	875	0
<b>Total CONTRACTUAL SERVICES</b>		<b>75,990</b>	<b>113,002</b>	<b>59,564</b>	<b>72,527</b>	<b>113,002</b>
<b>MISCELLANEOUS CHARGES</b>						
JUDGEMENTS & DAMAGES	002-001-150- 5616-000	500	0	0	0	0
<b>Total MISCELLANEOUS CHARGES</b>		<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>416,179</b>	<b>489,089</b>	<b>365,498</b>	<b>457,109</b>	<b>515,069</b>

## Highlights:

- **5411-I.T. MAINT & AGREEMENTS**

- Microsoft Office 365
- Adobe
- Municode
- Archival Social
- JustFOIA-Public Information Request Tracking

- **5521-SPECIAL SERVICES**

- Title Work
- Legal Services (Contracted)

- **5530-TRAVEL EXPENSE**

- Legislative Updates
- Economic Development
- TCAA Conference
- TML Conference
- IMLA Annual Meeting
- NALA Conference
- Legal Assistant Training
- Travel for Contract City Attorney

- **5540-DUES & SUBSCRIPTIONS**

- AmEx Annual Fee
- Lexis Nexis (\$197/month)
- State Bar (\$320/year)
- Local Bar (\$125/year)
- IMLA (\$625/year)
- NALA (\$308/year)
- Texas Public Reds (\$155/month)
- West Publishing Texas and federal rules of court books (\$551.70/year)

- Civil Service Book
- Deadlines.com (\$40/month)
- Action Step (\$3,204/year)
- Texas City Attorneys Association (\$150/year)
- TX Municipal Court Association (\$75/year)
- ICC Corporate Membership (\$135/year)
- Texas Center for Legal Ethics (\$95/year)
- TATO (A) (\$60/year)
- Lexis Local Government Code (\$154/year)
- Municode ongoing fees

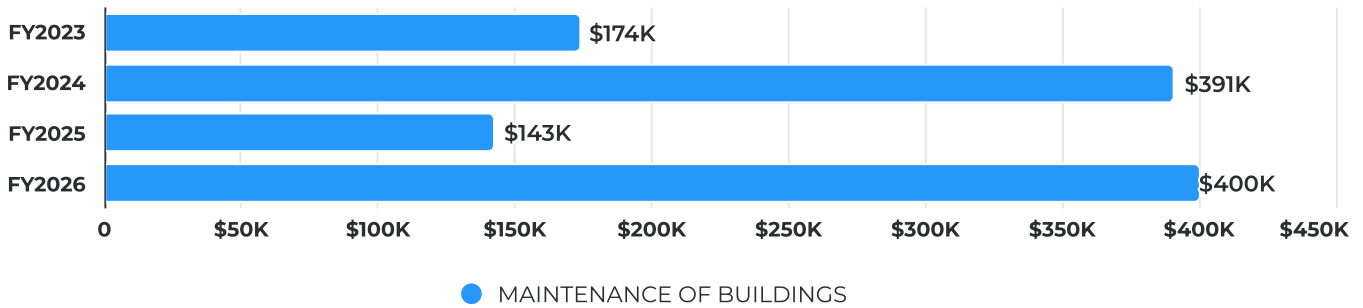
## Personnel Summary-Legal

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
City Attorney	1	1	1
Paralegal	2	2	2
Intern	1	1	0
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>3</b>

# Dept 170-Special Projects (General Fund)

This activity provides for the removal of dilapidated, unsafe or unsightly buildings and houses within the City. A lien may be placed on the property for repayment of the expense the City has incurred in the demolition and removal of dilapidated structures.

**Historical Expenditures by Object Summary**



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>MAINTENANCE OF BUILDINGS</b>						
BLDG / HOUSE DEMOLITION	002-001-170-5311-015	390,758	400,000	142,545	400,000	400,000
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>390,758</b>	<b>400,000</b>	<b>142,545</b>	<b>400,000</b>	<b>400,000</b>
<b>Total Expenditures</b>		<b>390,758</b>	<b>400,000</b>	<b>142,545</b>	<b>400,000</b>	<b>400,000</b>

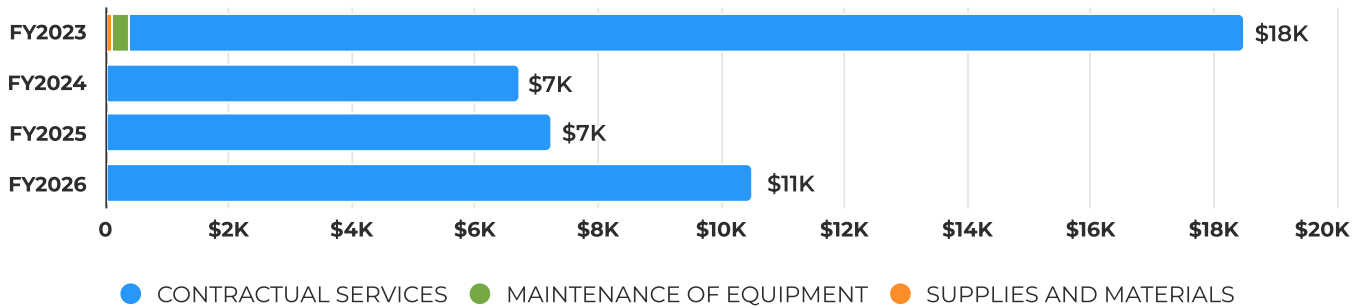
## Highlights:

- **5311-015 - BLDG/HOUSE DEMOLITION**
  - Demolition of substandard structures.

# Dept 190-Planning

The Planning Department provides oversight and structure to the development of the City as per the approved planning and subdivision ordinances. The Planner reviews all plans and ascertains that all required development standards are met prior to the submission of construction plans of a project to the Building Official.

**Historical Expenditures by Object Summary**



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
POSTAGE	002-001-190-5124-000	24	125	2	10	0
<b>Total SUPPLIES AND MATERIALS</b>		24	125	2	10	0
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-001-190-5511-000	1,235	0	906	0	0
SPECIAL SERVICES	002-001-190-5521-000	4,955	10,000	5,982	8,000	10,000
ADVERTISING	002-001-190-5525-000	502	500	362	500	500
<b>Total CONTRACTUAL SERVICES</b>		6,693	10,500	7,250	8,500	10,500
<b>Total Expenditures</b>		<b>6,717</b>	<b>10,625</b>	<b>7,252</b>	<b>8,510</b>	<b>10,500</b>

## Highlights:

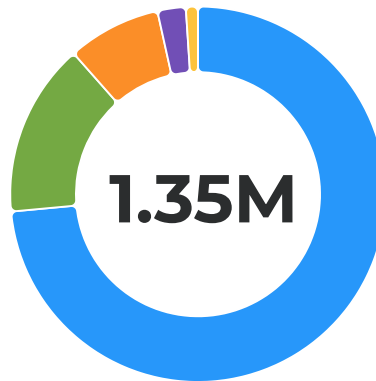
- **5521 - SPECIAL SERVICES**
  - City Planner (Consultant)

# FINANCE DIVISION (GENERAL FUND)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
FINANCE	792,252	826,851	809,583
INFORMATION TECHNOLOGY	340,602	443,500	544,164
<b>Total Expenditures</b>	<b>1,132,854</b>	<b>1,270,351</b>	<b>1,353,747</b>

## FY26 Expenditures by Object Summary



● PERSONNEL SERVICES	\$995,327	73.52%
● MAINTENANCE OF EQUIPMENT	\$202,600	14.97%
● CONTRACTUAL SERVICES	\$108,770	8.03%
● EQUIPMENT	\$33,000	2.44%
● SUPPLIES AND MATERIALS	\$14,050	1.04%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	860,710	918,347	995,327
SUPPLIES AND MATERIALS	34,678	16,550	14,050
MAINTENANCE OF EQUIPMENT	137,806	172,600	202,600
CONTRACTUAL SERVICES	88,261	122,354	108,770
EQUIPMENT	11,400	40,500	33,000
<b>Total Expenditures</b>	<b>1,132,854</b>	<b>1,270,351</b>	<b>1,353,747</b>

# Dept 120-Finance

The Finance Department is responsible for safeguarding the financial resources of the City by maintaining central accounting records and City bank accounts, disbursing all City obligations, general financial forecasting and annual budget and audit preparation. The City Secretary is responsible for maintaining the official City records and overseeing City elections.

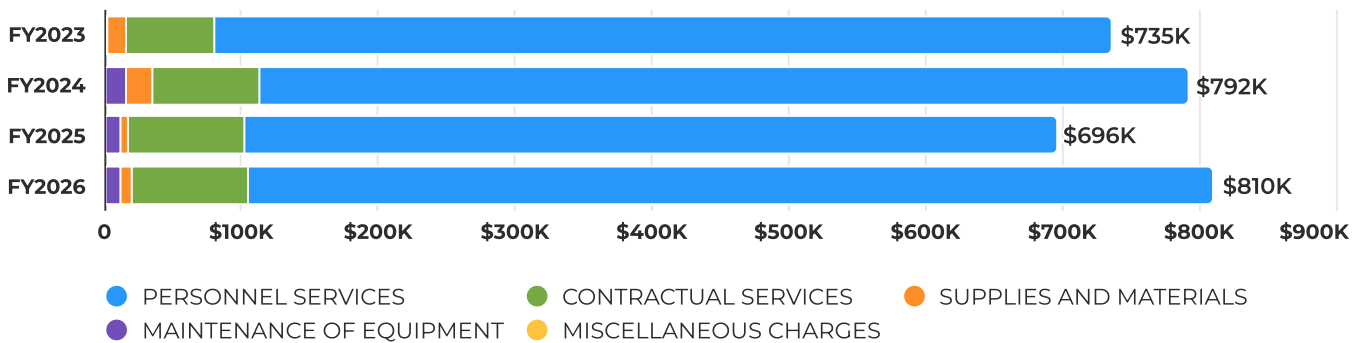
## Achievements

- Continuing transition of more vendor payments to being paid electronically, rather than receiving checks.
- Director of Finance and Assistant Finance Director attended Governmental Finance Academy and Internal Controls training in Round Rock.
- Director of Finance, Assistant Finance Director and Senior Accountant attended the GFOAT Fall Conference in San Marcos.
- Implemented ClearGov Capital Budgeting module. Directors were able to request capital improvements electronically.
- Created new budget book from scratch in ClearGov for the first year.
- Hired Accounting Technician

## Goals

- Further cross-training of employees within the department
- Finalize design of SmartGov permitting and licensing solution.
- Obtain further training and seek best practices through GFOA and GFOAT.
- Continue training of employees with current GASB standards
- Create Annual Financial Report in ClearGov.

### Historical Expenditures by Object Summary



### Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-002-120-5010-000	450,205	476,790	357,283	443,502	465,677

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
AUTO ALLOWANCE	002-002-120-5015-000	7,800	7,800	5,850	7,800	7,800
TERMINATION PAY	002-002-120-5021-000	0	0	39,022	39,022	0
VACATION BUY BACK	002-002-120-5022-000	7,001	7,210	7,583	7,583	9,550
RETENTION STIPENDS	002-002-120-5040-000	9,000	0	0	0	0
LONGEVITY	002-002-120-5045-000	11,681	22,874	19,700	21,347	21,988
RETIREMENT	002-002-120-5050-000	90,959	97,943	81,147	98,273	96,710
GROUP INSURANCE	002-002-120-5060-000	62,526	65,916	48,441	58,591	61,521
WORKERS' COMPENSATION	002-002-120-5065-000	2,135	2,136	2,136	2,136	2,135
RETIREMENT-DEFERRED COMP	002-002-120-5070-000	27,062	28,359	23,515	28,474	27,826
LIFE & DISABILITY INSURANCE	002-002-120-5075-000	2,990	3,021	2,165	2,773	2,856
MEDICARE	002-002-120-5080-000	7,012	7,463	6,188	7,492	7,323
UNEMPLOYMENT TAXES	002-002-120-5085-000	702	702	1,080	1,077	1,077
<b>Total PERSONNEL SERVICES</b>		<b>679,072</b>	<b>720,214</b>	<b>594,111</b>	<b>718,070</b>	<b>704,463</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-002-120-5110-000	15,104	6,000	3,048	6,000	4,000
POSTAGE	002-002-120-5124-000	4,302	4,400	2,991	4,400	4,400
<b>Total SUPPLIES AND MATERIALS</b>		<b>19,406</b>	<b>10,400</b>	<b>6,040</b>	<b>10,400</b>	<b>8,400</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-002-120-5411-000	15,973	1,700	11,044	12,000	12,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>15,973</b>	<b>1,700</b>	<b>11,044</b>	<b>12,000</b>	<b>12,000</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-002-120-5511-000	5,691	5,000	4,920	6,000	4,500
INSURANCE	002-002-120-5520-000	1,336	1,483	1,111	1,150	1,200
SPECIAL SERVICES	002-002-120-5521-000	3,833	3,900	3,379	3,400	3,900
SPECIAL SERVICES-ACCOUNTANTS	002-002-120-5521-007	53,910	60,000	64,931	64,931	65,000
TRAVEL EXPENSE	002-002-120-5530-000	4,071	5,000	6,929	5,800	5,000
DUES & SUBSCRIPTIONS	002-002-120-5540-000	5,315	2,800	3,250	4,000	4,020

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
PERMITS,LICENSES,TESTING FEES	002-002-120- 5541-000	71	100	0	100	100
EDUCATION AND TRAINING	002-002-120- 5555-000	3,574	4,000	70	1,000	1,000
<b>Total CONTRACTUAL SERVICES</b>		77,801	82,283	84,589	86,381	84,720
<b>Total Expenditures</b>		<b>792,252</b>	<b>814,597</b>	<b>695,784</b>	<b>826,851</b>	<b>809,583</b>

## Highlights:

- **5411-I.T. MAINT & AGREEMENTS**
  - Microsoft 365
  - Adobe
  - KnowBe4
- **5520-INSURANCE**
  - Liability and Property
  - Employee honesty bonds-required by Charter
- **5521-007-SPECIAL SERVICES-ACCOUNTANTS**
  - Annual Audit
  - Actuarial Services - (GASB 75)
  - Arbitrage Services
- **5540-DUES & SUBSCRIPTIONS**
  - CPA License-S. Smith (\$112)
  - West Texas Chapter of Municipal Clerks (\$50/year)
  - Texas Municipal Clerks Association (\$125/year)
  - ZacTax Sales Tax Annual Subscription (\$3,000/year)
  - GFOA Membership (\$500/year)
  - GFOAT Memberships (\$345/year)

## Personnel Summary-Finance

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Director of Finance	1	1	1
City Secretary	1	1	1
Assistant Finance Director	1	1	1
Senior Accountant	1	1	-
Accounting Technician	-	-	1
Accounts Payable Technician	1	1	1
Collections Technician	1	1	1
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>

# Dept 140-Information Technology

Information Technology maintains the City's computer network, website, GIS, phones, acquires needed computer equipment, software and provides technical support to other departments as needed.

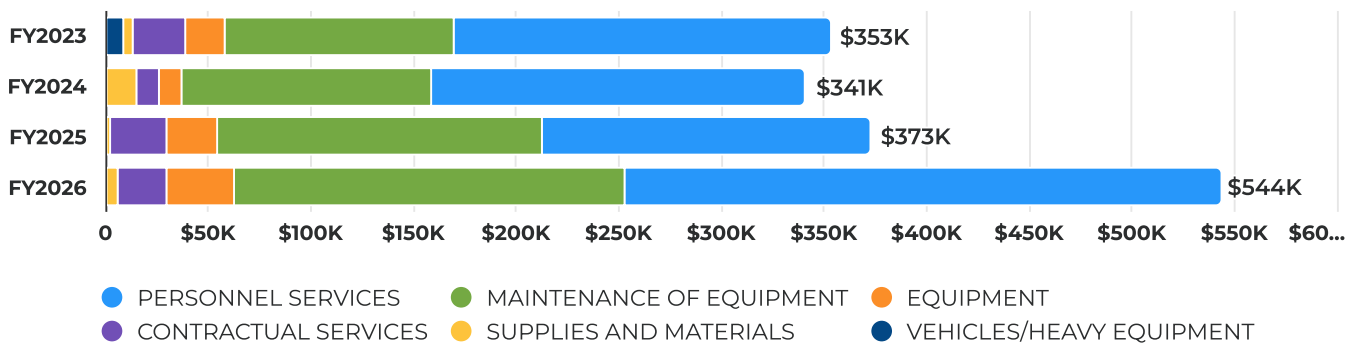
## Achievements

- Installed new firewall.
- Moved all computers to the new domain.
- Replaced some end-of-life switches to improve network traffic.
- Hired a new GIS employee to help maintain the GIS system.
- Replaced the radio out at South Mountain due to Storm Damage.

## Goals

- Continue to improve network and server security and performance.
- Continue to expand the fiber network infrastructure.
- Continue updating software to meet current needs.
- Continue updating infrastructure to the City's GIS (Geographic Information System).
- Implement end-user training for Information Systems (IS) and Geographic Information System (GIS).
- Continuing ArcGIS deployment roadmap to include:
  - Increasing user subscription count in ArcGIS Online Environment.
- Develop overarching citywide GIS data model and geodatabase models to support business processes.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-002-140-5010-000	118,017	124,305	105,919	132,503	201,009
AUTO ALLOWANCE	002-002-140-5015-000	3,600	3,600	2,700	3,600	3,600
VACATION BUY BACK	002-002-140-5022-000	0	1,923	0	0	1,978

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
RETENTION STIPENDS	002-002-140-5040-000	3,000	0	0	0	0
LONGEVITY	002-002-140-5045-000	2,011	3,807	3,790	4,245	4,372
RETIREMENT	002-002-140-5050-000	23,659	25,545	21,161	26,520	40,399
GROUP INSURANCE	002-002-140-5060-000	20,658	21,780	16,906	21,780	22,869
WORKERS' COMPENSATION	002-002-140-5065-000	571	571	571	571	571
RETIREMENT-DEFERRED COMP	002-002-140-5070-000	6,993	7,396	6,132	7,683	11,624
LIFE & DISABILITY INSURANCE	002-002-140-5075-000	955	962	744	993	1,023
MEDICARE	002-002-140-5080-000	1,823	1,946	1,614	2,022	3,059
UNEMPLOYMENT TAXES	002-002-140-5085-000	351	234	360	360	360
<b>Total PERSONNEL SERVICES</b>		<b>181,637</b>	<b>192,069</b>	<b>159,897</b>	<b>200,277</b>	<b>290,864</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-002-140-5110-000	14,714	4,400	2,417	3,200	3,200
GASOLINE, OIL & GREASE	002-002-140-5116-000	183	400	131	400	400
MINOR APPARATUS	002-002-140-5117-000	0	4,250	0	2,500	2,000
POSTAGE	002-002-140-5124-000	375	200	11	50	50
<b>Total SUPPLIES AND MATERIALS</b>		<b>15,272</b>	<b>9,250</b>	<b>2,559</b>	<b>6,150</b>	<b>5,650</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-002-140-5411-000	121,241	140,000	157,504	160,000	190,000
VEHICLE MAINTENANCE	002-002-140-5412-000	592	600	885	600	600
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>121,833</b>	<b>140,600</b>	<b>158,389</b>	<b>160,600</b>	<b>190,600</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-002-140-5511-000	5,800	5,000	4,847	5,000	5,000
HIRE OF EQUIPMENT	002-002-140-5515-000	2,035	3,600	6,484	15,000	1,500
INSURANCE	002-002-140-5520-000	2,431	2,700	4,473	4,473	4,850
TRAVEL EXPENSE	002-002-140-5530-000	0	0	0	0	1,200
DUES & SUBSCRIPTIONS	002-002-140-5540-000	194	450	11,392	11,500	11,500
<b>Total CONTRACTUAL SERVICES</b>		<b>10,460</b>	<b>11,750</b>	<b>27,196</b>	<b>35,973</b>	<b>24,050</b>

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>EQUIPMENT</b>						
FURNITURE, FIXTURE	002-002-140-6310-000	11,400	40,500	24,867	40,500	33,000
<b>Total EQUIPMENT</b>		11,400	40,500	24,867	40,500	33,000
<b>Total Expenditures</b>		<b>340,602</b>	<b>394,169</b>	<b>372,908</b>	<b>443,500</b>	<b>544,164</b>

**Highlights:**

- **5411-I.T. MAINT & AGREEMENTS**
  - Cybersecurity-Multifactor Authentication Solution (\$30,000)
- **5515-HIRE OF EQUIPMENT**
  - Lease of pickup from Enterprise. Payoff Date 2/28/2026
- **6310-FURNITURE, FIXTURES AND FURNISHINGS**
  - Replacement Server-End of Life (\$7,000)
  - Meraki Switches-End of Life (\$26,000)

## Personnel Summary-Information Technology

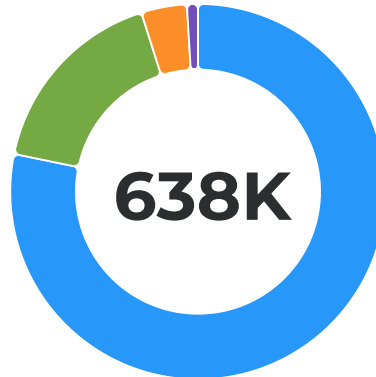
POSITION	FY 2023-24	FY 2024-25	FY 2025-26
IT Specialist	2	2	2
GIS Specialist	1	1	1
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>

# PERSONNEL DIVISION (GENERAL FUND)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
HUMAN RESOURCES	596,205	606,107	638,139
<b>Total Expenditures</b>	<b>596,205</b>	<b>606,107</b>	<b>638,139</b>

## FY26 Expenditures by Object Summary



● PERSONNEL SERVICES	<b>\$499,121</b>	78.22%
● CONTRACTUAL SERVICES	<b>\$107,918</b>	16.91%
● MAINTENANCE OF EQUIPMENT	<b>\$25,100</b>	3.93%
● SUPPLIES AND MATERIALS	<b>\$6,000</b>	0.94%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	431,481	474,189	499,121
SUPPLIES AND MATERIALS	8,930	4,500	6,000
MAINTENANCE OF EQUIPMENT	23,863	25,100	25,100
CONTRACTUAL SERVICES	131,931	102,318	107,918
<b>Total Expenditures</b>	<b>596,205</b>	<b>606,107</b>	<b>638,139</b>

# Dept 160-Human Resources

Human Resources provides employee recruitment services and new employee orientation; maintains all job classification information; coordinates employee benefits; payroll processing; updates and oversees adherence to Personnel Policies; and maintains personnel files for City employees. The department also manages the safety program to increase awareness of potential workplace hazards and the Employee Wellness program to promote good health and well-being.

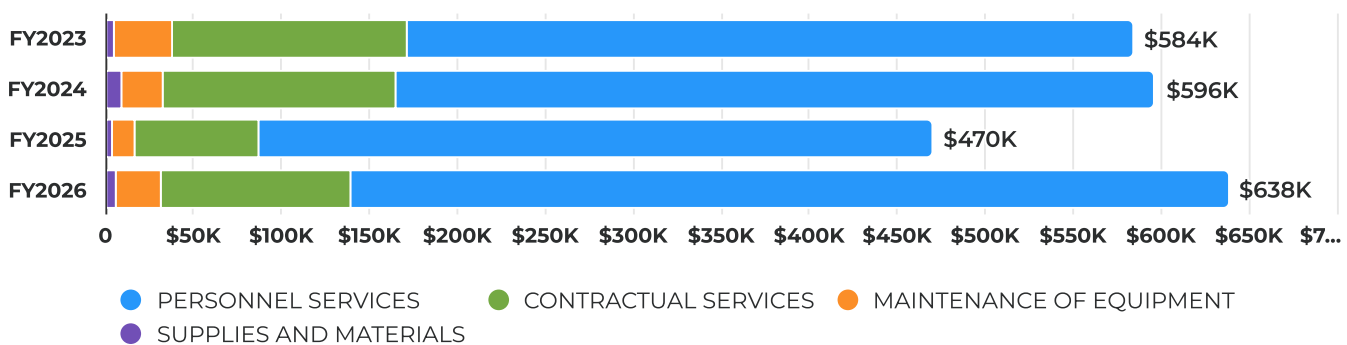
## Achievements

- Worked with the Big Spring Police Department to implement a 24-month Lateral Recruitment Program that focuses on recruiting experienced Police Officer candidates.
- Completed Harassment Prevention Training for Supervisors and Civility in the Workplace staff training.
- Aided the Big Spring Police Department in implementing the use of an outside agency to conduct pre-employment background investigations on Police Officer applicants.
- Added Golf Course to TimeClock Plus which makes 14 active departments
- Introduced leadership coaching for supervisors and high-potential staff.
- Uploaded Personnel Requisitions to NEOGOV.

## Goals

- Create an employee self-serve portal where employees can enter their own benefit changes during open enrollment.
- Continue training on the new Payroll /HR software system and implement Position Budgeting module.
- Implement an online platform to provide employees with an easy-to-use avenue to review City policies and procedures.
- Provide monthly safety training and equipment operation education to enhance workplace safety and compliance.
- Implement the paperless method for the Personnel Requisitions for department supervisors to complete.
- Virtual onboarding platform to streamline the orientation process.
- Continue adding departments to TimeClock Plus, specifically, Water Treatment, Wastewater and all City Hall departments.
- Host a TMRS retirement area meeting.

Historical Expenditures by Object Summary



**Expenditures by Object Summary**

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-003-160-5010-000	274,482	291,980	242,140	301,274	316,338
AUTO ALLOWANCE	002-003-160-5015-000	7,800	7,800	5,850	7,800	7,800
VACATION BUY BACK	002-003-160-5022-000	7,258	7,476	8,038	8,038	8,975
RETENTION STIPENDS	002-003-160-5040-000	6,000	0	0	0	0
LONGEVITY	002-003-160-5045-000	9,713	18,706	18,182	20,283	20,891
RETIREMENT	002-003-160-5050-000	56,944	62,030	51,079	63,310	67,792
GROUP INSURANCE	002-003-160-5060-000	44,164	46,532	36,118	46,240	48,552
WORKERS' COMPENSATION	002-003-160-5065-000	1,318	1,318	1,318	1,318	1,318
RETIREMENT-DEFERRED COMP	002-003-160-5070-000	17,029	17,960	14,803	18,344	19,506
LIFE & DISABILITY INSURANCE	002-003-160-5075-000	1,913	1,930	1,525	2,035	2,096
MEDICARE	002-003-160-5080-000	4,392	4,726	3,896	4,827	5,133
UNEMPLOYMENT TAXES	002-003-160-5085-000	468	468	720	720	720
<b>Total PERSONNEL SERVICES</b>		<b>431,481</b>	<b>460,926</b>	<b>383,669</b>	<b>474,189</b>	<b>499,121</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-003-160-5110-000	8,239	4,500	1,868	3,000	4,500
POSTAGE	002-003-160-5124-000	691	650	1,909	1,500	1,500
<b>Total SUPPLIES AND MATERIALS</b>		<b>8,930</b>	<b>5,150</b>	<b>3,777</b>	<b>4,500</b>	<b>6,000</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-003-160-5411-000	23,863	25,100	12,720	25,100	25,100
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>23,863</b>	<b>25,100</b>	<b>12,720</b>	<b>25,100</b>	<b>25,100</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-003-160-5511-000	4,878	5,000	3,990	5,000	5,000
HIRE OF EQUIPMENT	002-003-160-5515-000	6,452	6,200	4,839	6,200	6,200
INSURANCE	002-003-160-5520-000	0	3	0	3	3
SPECIAL SERVICES	002-003-160-5521-000	36,470	0	3,432	3,400	4,000
SPCL SVCS-EMPLOYEE TESTING	002-003-160-5521-013	32,959	30,000	26,459	30,000	30,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
ADVERTISING	002-003-160-5525-000	10,805	12,000	7,617	12,000	12,000
TRAVEL EXPENSE	002-003-160-5530-000	2,958	3,200	2,046	3,200	3,200
DUES & SUBSCRIPTIONS	002-003-160-5540-000	1,168	2,200	2,704	2,200	2,200
PERMITS,LICENSES,&TESTING FEES	002-003-160-5541-000	0	215	0	215	215
EDUCATION & TRAINING	002-003-160-5555-000	1,946	100	0	100	100
CIVIL SERVICE	002-003-160-5570-000	34,296	35,000	18,868	40,000	45,000
<b>Total CONTRACTUAL SERVICES</b>		<b>131,931</b>	<b>93,918</b>	<b>69,956</b>	<b>102,318</b>	<b>107,918</b>
<b>Total Expenditures</b>		<b>596,205</b>	<b>585,094</b>	<b>470,122</b>	<b>606,107</b>	<b>638,139</b>

**Highlights:**

- **5411-I.T. MAINT & AGREEMENTS**
  - NeoGov
  - Office 365
  - Adobe
  - Tyler ERP Pro Payroll & Human Resources
  - KnowBe4
- **5521-013-SPCL SVCS-EMPLOYEE TESTING**
  - Employee physicals, drug screens, psychological testing, polygraphs, etc.
- **5530-TRAVEL EXPENSE**
  - Travel for:
    - Texas Municipal Human Resources Association Training
    - Public Funds Investment Act Training (bi-annually)
    - TML
    - HR Training for Staff
- **5570-CIVIL SERVICE**
  - Costs related to administration of Civil Service System:
    - Training
    - Travel
    - Consulting

**Personnel Summary-Human Resources**

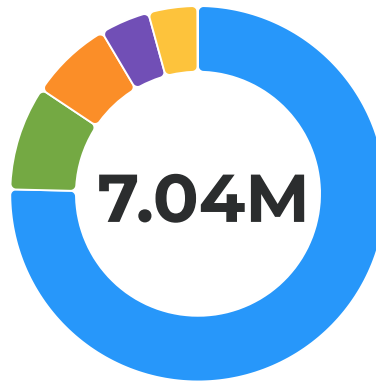
POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Assistant City Manager	1	1	1
Payroll Administrator	1	1	1
HR/Payroll Technician	1	1	1
Benefits Administrator	1	1	1
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>

# POLICE DIVISION (GENERAL FUND)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
POLICE	5,565,277	6,081,208	6,236,631
NARCOTICS TASK FORCE	147,133	49,950	89,925
ANIMAL CONTROL	330,411	484,651	718,259
<b>Total Expenditures</b>	<b>6,042,821</b>	<b>6,615,809</b>	<b>7,044,815</b>

## FY26 Expenditures by Object Summary



● PERSONNEL SERVICES	<b>\$5,310,370</b>	75.38%
● MAINTENANCE OF EQUIPMENT	<b>\$632,870</b>	8.98%
● CONTRACTUAL SERVICES	<b>\$499,975</b>	7.10%
● SUPPLIES AND MATERIALS	<b>\$300,600</b>	4.27%
● VEHICLES/HEAVY EQUIPMENT	<b>\$298,500</b>	4.24%
● MAINTENANCE OF BUILDINGS	<b>\$2,500</b>	0.04%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	4,926,558	5,137,832	5,310,370
SUPPLIES AND MATERIALS	218,328	269,375	300,600
MAINTENANCE OF BUILDINGS	1,329	13,000	2,500
MAINTENANCE OF EQUIPMENT	381,135	555,870	632,870
CONTRACTUAL SERVICES	430,586	455,619	499,975
MISCELLANEOUS CHARGES	14,439	0	0
EQUIPMENT	26,950	50,780	0
VEHICLES/HEAVY EQUIPMENT	43,496	133,333	298,500
<b>Total Expenditures</b>	<b>6,042,821</b>	<b>6,615,809</b>	<b>7,044,815</b>

# Dept 200-Police

The Police Department protects the lives and property of the citizens through enforcement and crime prevention techniques in accordance with State Law and City Ordinances. It is staffed with certified peace officers and civilian employees who provide 24-hour service, 7 days a week, in the areas of patrol, criminal investigations, and emergency dispatch services.

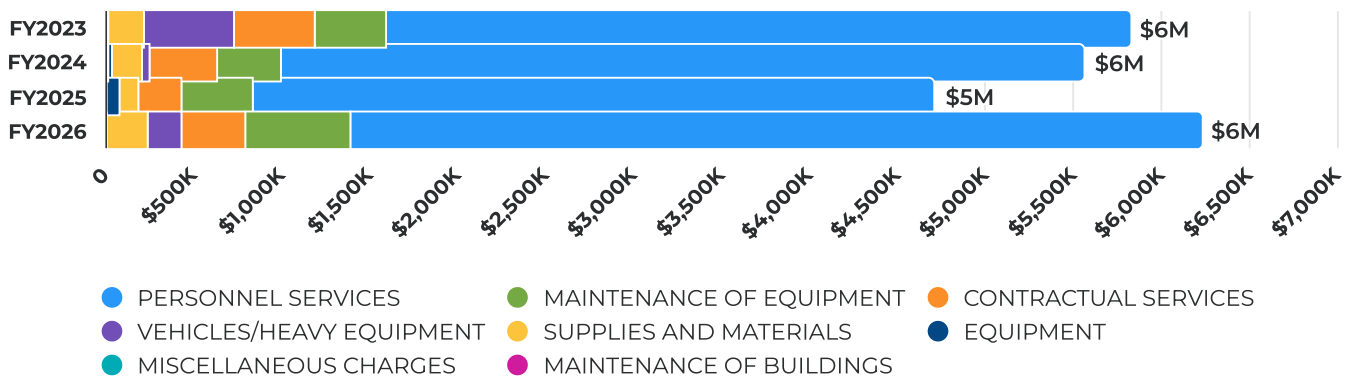
## Achievements 2024-2025

- Successfully deployed a secure electronic case filing system across the county prosecutor’s office, eliminating the need for physical media like DVDs and CDs and significantly reducing associated expenses.
- Established a dedicated Recruitment Officer position, resulting in expanded outreach through participation in police hiring events and engagement with military bases, which enhanced recruitment efforts and boosted officer candidate interest.
- Implemented new lateral transfer guidelines within the police department, following collaboration with city leadership and completion of a compensation study—enabling the successful recruitment of experienced officers with competitive, expertise-based starting pay.

## Goals 2025-2026

- Implement SmartGov, a cloud-based license and permit management platform to modernize and streamline the permitting and licensing processes for itinerant vendors, solicitors, alcohol and animal-related services within the Records Division. This comprehensive solution will improve operational efficiency and deliver a more seamless and user-friendly experience for both staff and the public through customizable workflows and centralized digital management.
- Due to several recent resignations and retirements within the Detective Division, the police department has experienced a significant shift in personnel, resulting in the need to rebuild institutional knowledge and investigative expertise. The goal for the upcoming fiscal year is to ensure that newly assigned detectives receive comprehensive training across all core areas of investigative work, including case management, evidence handling, interview techniques, and specialized crime categories.
- Implement a dedicated workout facility for the police department to enhance physical and mental health, prevent injuries, and improve recruitment and retention. This facility will address the intense physical demands and chronic stress faced by officers, providing a secure space for exercise that reduces safety concerns associated with public gyms. It will also align with legislative trends emphasizing fitness standards for first responders.

Historical Expenditures by Object Summary



**Expenditures by Object Summary**

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-011-200-5010-000	2,706,265	3,270,000	2,328,490	2,869,719	3,013,205
AUTO ALLOWANCE	002-011-200-5015-000	7,800	0	5,850	0	0
TERMINATION PAY	002-011-200-5021-000	115,966	10,000	70,209	137,341	25,000
VACATION BUY BACK	002-011-200-5022-000	55,104	56,757	59,142	59,142	66,950
OVERTIME	002-011-200-5035-000	174,517	135,000	159,587	187,393	165,000
RETENTION STIPENDS	002-011-200-5040-000	58,500	0	0	0	0
LONGEVITY	002-011-200-5045-000	41,823	84,316	72,677	83,213	85,709
RETIREMENT	002-011-200-5050-000	597,142	684,885	509,233	617,987	647,014
STANDBY PAY	002-011-200-5055-000	18,813	35,100	8,037	35,100	15,000
GROUP INSURANCE	002-011-200-5060-000	411,031	541,611	325,342	411,832	432,424
WORKERS' COMPENSATION	002-011-200-5065-000	132,002	132,002	132,002	132,002	132,000
RETIREMENT-DEFERRED COMP	002-011-200-5070-000	176,866	198,303	148,070	179,498	186,164
LIFE & DISABILITY INSURANCE	002-011-200-5075-000	18,165	20,970	13,673	18,091	18,634
MEDICARE	002-011-200-5080-000	46,152	52,185	38,966	47,237	48,991
UNEMPLOYMENT TAXES	002-011-200-5085-000	5,166	5,499	8,024	7,815	7,815
<b>Total PERSONNEL SERVICES</b>		<b>4,565,311</b>	<b>5,226,628</b>	<b>3,879,303</b>	<b>4,786,370</b>	<b>4,843,906</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-011-200-5110-000	21,832	21,500	11,241	21,500	26,500
FOOD SUPPLIES	002-011-200-5112-	1,516	1,700	1,204	1,700	1,700

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
	000					
WEARING APPAREL	002-011-200-5114-000	24,977	35,000	12,599	35,000	35,000
GASOLINE, OIL & GREASE	002-011-200-5116-000	95,877	125,000	70,313	125,000	150,000
MINOR APPARATUS	002-011-200-5117-000	7,339	7,650	482	7,650	7,650
JANITORIAL SUPPLIES	002-011-200-5118-000	74	100	49	100	100
CHEMICALS	002-011-200-5119-000	495	500	0	500	500
EDUCATIONAL SUPPLIES	002-011-200-5121-000	1,027	1,125	0	1,125	1,125
OTHER SUPPLIES	002-011-200-5123-000	7,196	6,500	3,355	6,500	6,500
POSTAGE	002-011-200-5124-000	5,603	6,000	4,091	6,000	6,000
UTILITIES	002-011-200-5128-000	720	800	480	800	800
<b>Total SUPPLIES AND MATERIALS</b>		166,655	205,875	103,815	205,875	235,875
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	002-011-200-5311-000	964	3,000	1,465	3,000	1,500
<b>Total MAINTENANCE OF BUILDINGS</b>		964	3,000	1,465	3,000	1,500
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-011-200-5411-000	117,575	107,000	131,061	132,000	232,000
VEHICLE MAINTENANCE	002-011-200-5412-000	242,182	250,000	271,094	375,000	361,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		359,757	357,000	402,155	507,000	593,000
<b>CONTRACTUAL SERVICES</b>						
GRANT EXPENDITURES	002-011-200-5510-000	113,280	188,426	11,061	6,000	0
COMMUNICATIONS	002-011-200-5511-	92,247	75,000	72,054	90,000	75,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
	000					
HIRE OF EQUIPMENT	002-011-200-5515-000	59,569	135,000	72,236	135,000	105,500
INSURANCE	002-011-200-5520-000	42,941	48,000	42,500	42,500	46,000
SPECIAL SERVICES	002-011-200-5521-000	13,401	20,000	13,601	20,000	20,000
EMPLOYEE RETENTION	002-011-200-5521-018	24,000	50,000	4,000	25,000	50,000
ADVERTISING	002-011-200-5525-000	709	1,000	689	1,000	1,000
TRAVEL EXPENSE	002-011-200-5530-000	17,013	22,000	11,877	22,000	22,000
TRAINING - STATE TCOLE-LEOSE	002-011-200-5530-001	2,546	3,500	-250	3,500	3,500
DUES & SUBSCRIPTIONS	002-011-200-5540-000	1,555	2,500	1,451	2,500	2,500
PERMITS,LICENSES,TESTING FEES	002-011-200-5541-000	82	350	0	350	350
EDUCATION & TRAINING	002-011-200-5555-000	15,380	17,000	13,227	17,000	17,000
EMERGENCY MANAGEMENT	002-011-200-5582-000	4,983	30,000	1,098	30,000	30,000
<b>Total CONTRACTUAL SERVICES</b>		<b>387,705</b>	<b>592,776</b>	<b>243,544</b>	<b>394,850</b>	<b>372,850</b>
<b>MISCELLANEOUS CHARGES</b>						
JUDGEMENTS & DAMAGES	002-011-200-5616-000	14,439	0	0	0	0
<b>Total MISCELLANEOUS CHARGES</b>		<b>14,439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EQUIPMENT</b>						
FURNITURE, FIXTURE	002-011-200-6310-000	26,950	0	80,730	50,780	0
<b>Total EQUIPMENT</b>		<b>26,950</b>	<b>0</b>	<b>80,730</b>	<b>50,780</b>	<b>0</b>
<b>VEHICLES/HEAVY EQUIPMENT</b>						
MOTOR VEHICLES	002-011-200-6401-000	43,496	133,333	1,214	133,333	189,500

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>Total VEHICLES/HEAVY EQUIPMENT</b>		43,496	133,333	1,214	133,333	189,500
<b>Total Expenditures</b>		<b>5,565,277</b>	<b>6,518,612</b>	<b>4,712,226</b>	<b>6,081,208</b>	<b>6,236,631</b>

## Highlights:

- **5055-STANDBY PAY**
  - 3 On-Call Positions to include ID, IT, & CID). \$75.00 x 52 weeks = \$3,900 x 3 On Call = \$11,700
  - 6 Positional Pay for SWAT at \$325.00 per month = \$1,950 monthly and \$23,400 annually
  - TOTAL FOR ON-CALL AND POSITIONAL PAY = \$35,100
- **5110-OFFICE SUPPLIES**
  - Replacement of multi-function printers (\$2,500)
  - New law books (\$3,000)
- **5112-FOOD SUPPLIES**
  - Miscellaneous food expenses for Citizens Police Academy & In-Service
- **5119-CHEMICALS**
  - Drug testing supplies
- **5123-OTHER SUPPLIES**
  - ID Supplies
  - Culligan
- **5411-I.T. MAINT & AGREEMENTS**
  - Safefleet Nexus Cloud Integration (\$70,000)
  - RMS/CAD, Netmotion VPN Server/Software Upgrade (\$25,000)
- **5515-HIRE OF EQUIPMENT**
  - Vehicle Leases
  - Toshiba Copier Charges
- **5521-SPECIAL SERVICES**
  - Towing fees
  - Document Shredding Services
  - Tom Green County Forensic for phone downloads
  - Racial Profiling Reports (Justice Research Consultants)
- **5521-018-EMPLOYEE RETENTION**
  - Incentives to recruit/retain police officers:
    - Gun allowance \$800/officer
    - Housing allowance \$800/month for 12 months per officer who relocates to Big Spring.
- **5530-TRAVEL EXPENSE**
  - Gas, food and lodging for education, training and recruitment.
- **5541-PERMITS,LICENSES,TESTING FEES**
  - Academy Testing
- **6401-MOTOR VEHICLES**
  - Replace 2 Police Vehicles

## Personnel Summary-Police

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Police Chief	1	1	1
Administrative Assistant	1	1	1
Senior Lieutenant	4	4	4
Master Sergeant	4	4	4
Senior Corporal	8	8	8
Corporal 1st Class	3	3	-
Corporal	4	4	4
Certified Police Officer	17	17	17
Reserve Police Officer	-	-	2
Non-Certified Officer	2	2	3
ID Technician	4	4	4
Records Technician	3	3	3
IT Specialist	1	1	1
<b>TOTAL</b>	<b>52</b>	<b>52</b>	<b>52</b>

# Dept 201-Narcotics Task Force

The Narcotics Division was established by the City Council in Fiscal Year 2006-2007. The Narcotics Division protects the lives and property of the citizens through penetration of major drug organizations and elimination of their operations.

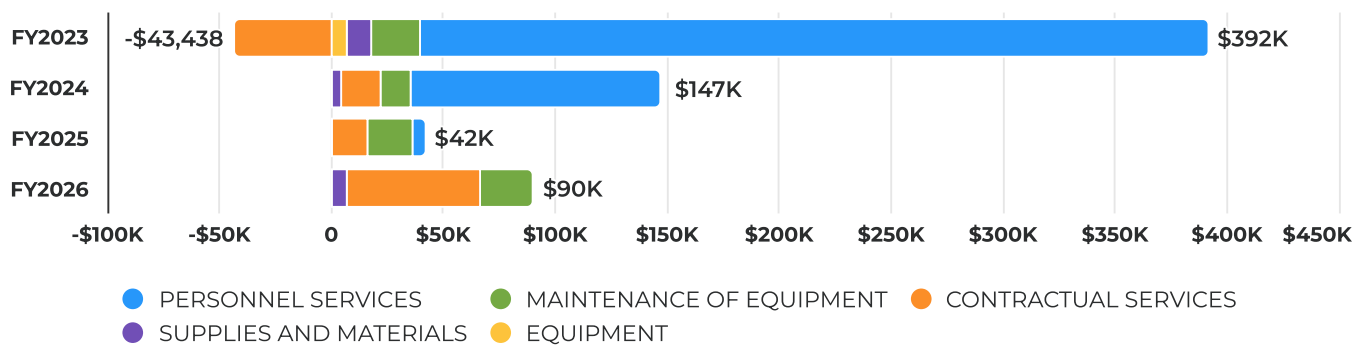
## Achievements 2024-2025

- Despite staffing shortages preventing the formal operation of the narcotics division, patrol officers have continued to investigate the sale and distribution of narcotics, ensuring ongoing enforcement efforts in this critical area.

## Goals 2025-2026

- Continue prioritizing officer recruitment to achieve safe minimum staffing levels in patrol, with the ultimate goal of reassigning personnel to reestablish a dedicated narcotics division.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-011-201-5010-000	58,783	113,267	0	0	0
VACATION BUY BACK	002-011-201-5022-000	6,595	0	0	0	0
RETENTION STIPENDS	002-011-201-5040-000	4,500	0	0	0	0
LONGEVITY	002-011-201-5045-000	3,532	1,819	0	0	0
RETIREMENT	002-011-201-5050-000	13,467	21,901	0	0	0
STANDBY PAY	002-011-201-5055-000	1,800	0	0	0	0
GROUP INSURANCE	002-011-201-5060-000	7,625	4,003	0	0	0
WORKERS' COMPENSATION	002-011-201-5065-000	10,443	5,200	5,200	0	0

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
RETIREMENT-DEFERRED COMP	002-011-201- 5070-000	4,142	6,341	0	0	0
LIFE & DISABILITY INSURANCE	002-011-201- 5075-000	128	750	0	0	0
MEDICARE	002-011-201- 5080-000	1,060	1,669	0	0	0
UNEMPLOYMENT TAXES	002-011-201- 5085-000	0	27	0	0	0
<b>Total PERSONNEL SERVICES</b>		<b>112,076</b>	<b>154,977</b>	<b>5,200</b>	<b>0</b>	<b>0</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-011-201- 5110-000	664	750	0	0	750
WEARING APPAREL	002-011-201- 5114-000	300	1,800	0	0	1,800
GASOLINE, OIL & GREASE	002-011-201- 5116-000	1,056	3,000	0	3,000	3,000
MINOR APPARATUS	002-011-201- 5117-000	2,131	1,000	0	1,000	1,000
<b>Total SUPPLIES AND MATERIALS</b>		<b>4,150</b>	<b>6,550</b>	<b>0</b>	<b>4,000</b>	<b>6,550</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
VEHICLE MAINTENANCE	002-011-201- 5412-000	13,267	23,800	20,098	23,800	23,800
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>13,267</b>	<b>23,800</b>	<b>20,098</b>	<b>23,800</b>	<b>23,800</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-011-201- 5511-000	5,616	500	3,485	500	500
HIRE OF EQUIPMENT	002-011-201- 5515-000	7,512	18,000	9,346	18,000	42,000
INSURANCE	002-011-201- 5520-000	3,388	5,000	3,638	3,650	4,000
SPECIAL SERVICES- NARCOTICS	002-011-201- 5521-006	0	7,500	0	0	7,500
TRAVEL EXPENSE	002-011-201- 5530-000	0	5,000	3	0	5,000
EDUCATION & TRAINING	002-011-201- 5555-000	1,125	575	0	0	575
<b>Total CONTRACTUAL SERVICES</b>		<b>17,640</b>	<b>36,575</b>	<b>16,471</b>	<b>22,150</b>	<b>59,575</b>
<b>Total Expenditures</b>		<b>147,133</b>	<b>221,902</b>	<b>41,769</b>	<b>49,950</b>	<b>89,925</b>

## Personnel Summary-Narcotics Task Force

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Narcotics Master Sergeant	1	1	1
Narcotics Corporal	1	1	1
Narcotics Officer	3	3	3
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>

# Dept 240-Animal Control

Animal Control is staffed by certified animal wardens under the supervision of the Police Department. The division provides services to the City and the County by enforcing City Ordinances and State law, impounding/quarantining at-large animals and necessary disposal of dead animals on a daily basis either on schedule or call out.

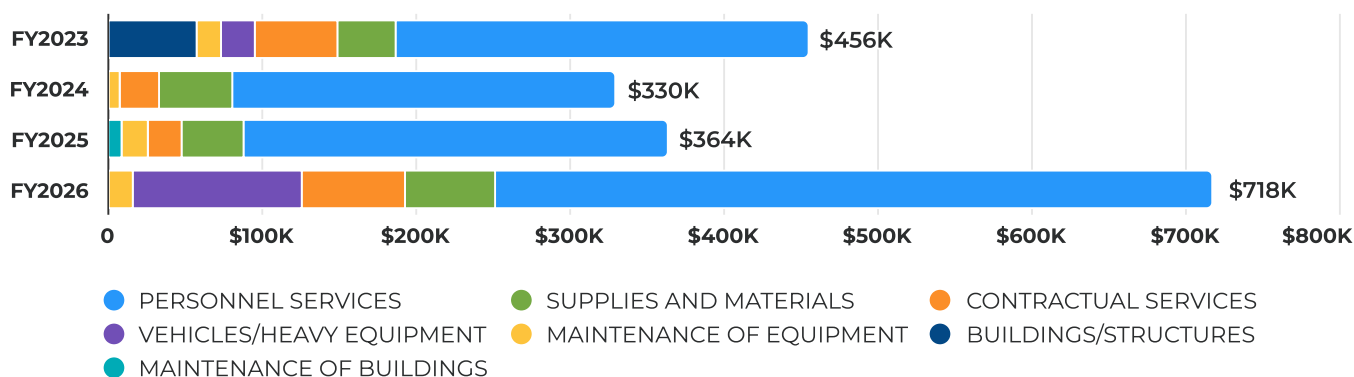
## Achievements 2024-2025

- Successfully obtained all state-mandated certifications for new Animal Control employees, ensuring compliance with regulatory requirements.
- Achieved recertification of the animal shelter through the Texas Department of State Health Services – Zoonosis Control Division, maintaining high standards of public health and animal welfare.
- Reinstated a revised Animal Control Officer schedule to reduce overtime costs and enhance weekend coverage for citizen service calls.
- Upgraded Animal Control field units with laptops and Wi-Fi hotspots, enabling real-time access to Computer-Aided Dispatch (CAD) and in-field report completion to improve efficiency and response times.

## Goals 2025-2026

- Hire and fully train a new Animal Control Officer to reach approved staffing levels and enhance service delivery.
- Continue optimizing processes within the animal shelter to expand operational capabilities and enhance service accessibility for residents.
- Maintain compliance by obtaining and renewing all required state-mandated certifications for Animal Control personnel.
- Purchase and fully equip two new Animal Control vehicles—replacing an aging unit and one lost in a collision—to ensure operational readiness and reliable field response.

### Historical Expenditures by Object Summary



### Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-011-240-5010-000	141,045	214,548	163,159	210,708	298,856

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
TERMINATION PAY	002-011-240-5021-000	1,147	0	2,270	2,270	2,000
VACATION BUY BACK	002-011-240-5022-000	742	764	2,156	2,156	2,250
OVERTIME	002-011-240-5035-000	7,310	5,000	1,753	2,359	3,000
RETENTION STIPENDS	002-011-240-5040-000	3,000	0	0	0	0
LONGEVITY	002-011-240-5045-000	424	730	934	1,075	1,107
RETIREMENT	002-011-240-5050-000	29,694	42,807	32,929	42,274	59,578
STANDBY PAY	002-011-240-5055-000	3,846	3,900	3,054	3,837	3,900
GROUP INSURANCE	002-011-240-5060-000	35,924	54,450	41,356	55,015	57,766
WORKERS' COMPENSATION	002-011-240-5065-000	13,323	13,323	13,323	13,323	13,323
RETIREMENT-DEFERRED COMP	002-011-240-5070-000	8,688	12,498	9,542	12,248	17,142
LIFE & DISABILITY INSURANCE	002-011-240-5075-000	1,215	1,883	1,413	1,908	1,965
MEDICARE	002-011-240-5080-000	2,283	3,270	2,511	3,223	4,511
UNEMPLOYMENT TAXES	002-011-240-5085-000	531	585	1,067	1,066	1,066
<b>Total PERSONNEL SERVICES</b>		<b>249,171</b>	<b>353,758</b>	<b>275,467</b>	<b>351,462</b>	<b>466,464</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-011-240-5110-000	555	4,000	3,249	4,000	4,000
WEARING APPAREL	002-011-240-5114-000	533	1,000	353	1,000	1,000
ANIMAL FOOD	002-011-240-5115-000	11,263	10,000	5,413	10,000	10,000
GASOLINE, OIL & GREASE	002-011-240-5116-000	10,385	10,000	12,822	17,500	17,500
MINOR APPARATUS	002-011-240-5117-000	2,473	2,475	2,755	4,000	2,475
JANITORIAL SUPPLIES	002-011-240-5118-000	2,308	2,500	1,259	2,500	2,500
MEDICAL & SURGICAL	002-011-240-5120-000	17,673	17,500	12,837	17,500	17,500
POSTAGE	002-011-240-5124-000	198	200	0	200	200
UTILITIES	002-011-240-5128-000	1,464	2,000	1,082	2,000	2,000
LANDFILL	002-011-240-5128-001	670	800	740	800	1,000
<b>Total SUPPLIES AND MATERIALS</b>		<b>47,523</b>	<b>50,475</b>	<b>40,511</b>	<b>59,500</b>	<b>58,175</b>

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	002-011-240-5311-000	365	1,000	8,969	10,000	1,000
<b>Total MAINTENANCE OF BUILDINGS</b>		365	1,000	8,969	10,000	1,000
<b>MAINTENANCE OF EQUIPMENT</b>						
VEHICLE MAINTENANCE	002-011-240-5412-000	7,837	11,250	16,557	24,000	15,000
MAINTENANCE OF FIRE APPARAT	002-011-240-5413-000	24	70	0	70	70
MAINT. HEATING & COOLING SYST	002-011-240-5422-000	250	1,000	775	1,000	1,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		8,111	12,320	17,332	25,070	16,070
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-011-240-5511-000	2,500	10,500	2,815	10,500	10,500
HIRE OF EQUIPMENT	002-011-240-5515-000	3,193	24,605	4,191	5,600	29,100
INSURANCE	002-011-240-5520-000	4,844	5,376	5,218	5,219	5,650
SPECIAL SERVICES	002-011-240-5521-000	3,724	9,000	2,396	6,000	9,000
TRAVEL EXPENSE	002-011-240-5530-000	2,057	4,000	1,112	2,000	4,000
ELECTRICITY	002-011-240-5550-000	5,648	5,000	3,353	5,000	5,000
EDUCATION & TRAINING	002-011-240-5555-000	0	0	500	0	0
GAS FOR HEATING	002-011-240-5560-000	3,275	4,300	2,435	4,300	4,300
<b>Total CONTRACTUAL SERVICES</b>		25,241	62,781	22,021	38,619	67,550
<b>VEHICLES/HEAVY EQUIPMENT</b>						
MOTOR VEHICLES	002-011-240-6401-000	0	0	0	0	109,000
<b>Total VEHICLES/HEAVY EQUIPMENT</b>		0	0	0	0	109,000
<b>Total Expenditures</b>		<b>330,411</b>	<b>480,334</b>	<b>364,300</b>	<b>484,651</b>	<b>718,259</b>

**Highlights:**

- **5110-OFFICE SUPPLIES**
  - 3 laptop computers for Animal Control.
- **5115-ANIMAL FOOD**
  - Food for animals at the shelter.
- **5120-MEDICAL & SURGICAL**
  - Vaccinations and medical supplies

- NexGuard program for each animal to reduce flees and ticks at the shelter.
- **5511-COMMUNICATIONS**
  - Phone lines
  - Internet services
- **5515-HIRE OF EQUIPMENT**
  - Lease of Vehicles from Enterprise. Payoff date 2/28/26.
- **5521-SPECIAL SERVICES**
  - Veterinarian Services
- **5530-TRAVEL EXPENSE**
  - Training for 4 Animal Control Officers.
- **6401-MOTOR VEHICLES**
  - 2 New Animal Control Trucks

## Personnel Summary-Animal Control

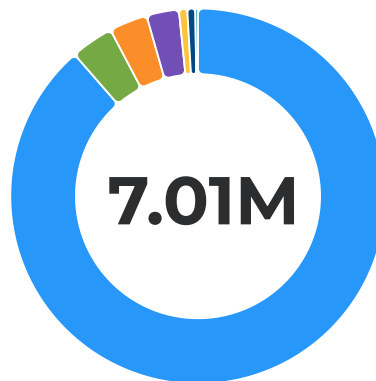
POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Animal Control Officer	4	4	4
Kennel Worker	1	1	1
Adoption Coordinator	1	1	1
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>

# FIRE/E.M.S. DIVISION (GENERAL FUND)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
FIRE	5,582,386	6,189,689	6,789,687
FIRE MARSHAL	179,046	188,005	215,566
<b>Total Expenditures</b>	<b>5,761,432</b>	<b>6,377,694</b>	<b>7,005,253</b>

## FY26 Expenditures by Object Summary



● PERSONNEL SERVICES	<b>\$6,206,153</b>	88.59%
● MAINTENANCE OF EQUIPMENT	<b>\$259,000</b>	3.70%
● CONTRACTUAL SERVICES	<b>\$231,050</b>	3.30%
● SUPPLIES AND MATERIALS	<b>\$195,050</b>	2.78%
● BUILDINGS/STRUCTURES	<b>\$50,000</b>	0.71%
● EQUIPMENT	<b>\$48,000</b>	0.69%
● MAINTENANCE OF BUILDINGS	<b>\$16,000</b>	0.23%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	5,169,508	5,626,034	6,206,153
SUPPLIES AND MATERIALS	159,587	195,050	195,050
MAINTENANCE OF BUILDINGS	12,184	16,000	16,000
MAINTENANCE OF EQUIPMENT	182,721	302,000	259,000
CONTRACTUAL SERVICES	178,148	211,775	231,050
BUILDINGS/STRUCTURES	0	0	50,000
EQUIPMENT	12,377	26,835	48,000
VEHICLES/HEAVY EQUIPMENT	46,907	0	0
<b>Total Expenditures</b>	<b>5,761,432</b>	<b>6,377,694</b>	<b>7,005,253</b>

# Dept 210-Fire

The Fire Department provides prevention and suppression services necessary for the protection of lives and property within the City.

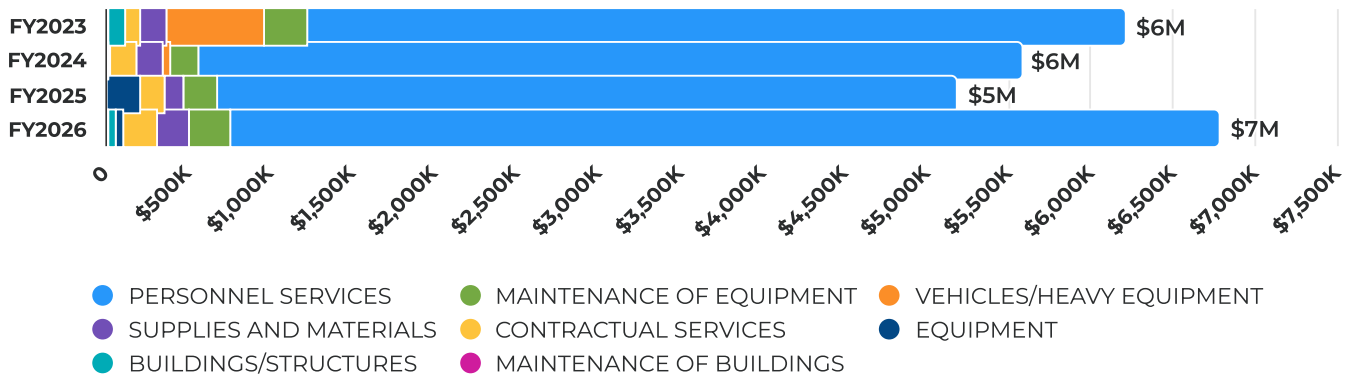
## Achievements

- 4 Fire Station Model.
- Vehicle exhaust removal systems in each station.
- New strut stabilization and Airbag system for 2 trucks.
- Officer Leadership Training for all Captains & BCs.
- In-House Fire and EMT Academies, which led to the expedited restaffing of 25% of our department, saved the city \$30k-40k in training costs.
- Increased Bunker Gear Extractors from 1 to 3.

## Goals

- Emergency power generators for each station.
- New Battery-Powered Extrication tools for the 4th truck.
- Driver Operator Certifications for all Engineers.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-012-210-5010-000	2,301,349	3,100,000	2,242,472	2,873,058	3,382,972
TERMINATION PAY	002-012-210-5021-000	231,389	55,000	200,633	200,633	57,000
VACATION BUY BACK	002-012-210-5022-000	26,875	27,681	48,715	48,715	98,760

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
OVERTIME	002-012-210-5035-000	913,820	625,000	579,697	622,533	625,000
RETENTION STIPENDS	002-012-210-5040-000	57,000	0	0	0	0
LONGEVITY	002-012-210-5045-000	16,266	61,464	78,388	85,778	88,351
RETIREMENT	002-012-210-5050-000	639,815	736,298	596,064	718,535	815,768
GROUP INSURANCE	002-012-210-5060-000	413,869	538,362	365,648	467,274	490,638
WORKERS' COMPENSATION	002-012-210-5065-000	143,112	143,112	143,112	143,112	143,112
RETIREMENT-DEFERRED COMP	002-012-210-5070-000	195,629	213,190	177,361	212,330	234,720
LIFE & DISABILITY INSURANCE	002-012-210-5075-000	17,884	22,285	16,388	22,036	22,697
MEDICARE	002-012-210-5080-000	51,519	56,103	46,253	55,584	61,768
UNEMPLOYMENT TAXES	002-012-210-5085-000	4,690	5,382	8,055	7,951	7,951
<b>Total PERSONNEL SERVICES</b>		<b>5,013,218</b>	<b>5,583,877</b>	<b>4,502,787</b>	<b>5,457,539</b>	<b>6,028,737</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-012-210-5110-000	14,609	2,200	1,071	2,200	2,200
FOOD SUPPLIES	002-012-210-5112-000	431	600	216	600	600
WEARING APPAREL	002-012-210-5114-000	57,640	80,000	66,362	80,000	80,000
GASOLINE, OIL & GREASE	002-012-210-5116-000	26,680	40,000	18,814	40,000	40,000
MINOR APPARATUS	002-012-210-5117-000	31,091	40,000	12,558	40,000	40,000
JANITORIAL SUPPLIES	002-012-210-5118-000	11,222	10,000	6,507	10,000	10,000
CHEMICALS	002-012-210-5119-000	0	2,000	0	2,000	2,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
OTHER SUPPLIES	002-012-210-5123-000	2,377	3,700	2,155	3,700	3,700
POSTAGE	002-012-210-5124-000	313	150	162	250	250
UTILITIES	002-012-210-5128-000	7,771	9,500	7,858	9,500	9,500
LANDFILL	002-012-210-5128-001	0	0	16	0	0
<b>Total SUPPLIES AND MATERIALS</b>		152,134	188,150	115,719	188,250	188,250
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	002-012-210-5311-000	12,184	16,000	6,830	16,000	16,000
<b>Total MAINTENANCE OF BUILDINGS</b>		12,184	16,000	6,830	16,000	16,000
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-012-210-5411-000	9,111	10,500	24,972	24,000	14,000
VEHICLE MAINTENANCE	002-012-210-5412-000	147,856	125,000	161,298	233,000	200,000
FIRE APPARATUS	002-012-210-5413-000	17,739	21,000	22,592	34,000	34,000
MAINTENANCE OF RADIOS	002-012-210-5415-000	926	2,500	0	2,500	2,500
MAINTENANCE OF MOWERS	002-012-210-5417-000	33	0	0	0	0
MAINT HEATING & COOLING SYSTEM	002-012-210-5422-000	2,958	1,500	1,262	2,000	2,000
MAINT. MACHINERY, TOOLS, PUMPS	002-012-210-5425-000	280	500	3,281	3,500	3,500
<b>Total MAINTENANCE OF EQUIPMENT</b>		178,903	161,000	213,405	299,000	256,000
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-012-210-5511-000	29,722	22,500	24,365	28,500	28,500
HIRE OF EQUIPMENT	002-012-210-5515-000	20,349	2,650	10,536	15,000	14,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
INSURANCE	002-012-210-5520-000	13,397	12,250	21,762	21,765	23,400
SPECIAL SERVICES	002-012-210-5521-000	682	3,000	1,415	3,000	3,000
EMPLOYEE RETENTION	002-012-210-5521-018	0	20,000	0	20,000	20,000
TRAVEL EXPENSE	002-012-210-5530-000	10,337	60,000	6,843	20,000	20,000
RENTS	002-012-210-5535-000	14,450	17,000	18,087	18,100	18,100
DUES & SUBSCRIPTIONS	002-012-210-5540-000	1,159	8,000	1,663	1,600	1,600
PERMITS,LICENSES,TESTING FEES	002-012-210-5541-000	7,162	9,100	5,855	9,100	9,100
ELECTRICITY	002-012-210-5550-000	11,450	9,000	8,274	11,000	11,000
EDUCATION & TRAINING	002-012-210-5555-000	49,979	45,000	35,793	45,000	45,000
GAS FOR HEATING	002-012-210-5560-000	7,975	7,500	7,784	9,000	9,000
<b>Total CONTRACTUAL SERVICES</b>		<b>166,663</b>	<b>216,000</b>	<b>142,376</b>	<b>202,065</b>	<b>202,700</b>
<b>BUILDINGS/STRUCTURES</b>						
BUILDINGS	002-012-210-6201-000	0	0	0	0	50,000
<b>Total BUILDINGS/STRUCTURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
<b>EQUIPMENT</b>						
FURNITURE, FIXTURES & FURNISH	002-012-210-6310-000	0	0	186,833	0	0
MACHINERY & EQUIPMENT	002-012-210-6311-000	12,377	15,000	20,483	26,835	48,000
<b>Total EQUIPMENT</b>		<b>12,377</b>	<b>15,000</b>	<b>207,316</b>	<b>26,835</b>	<b>48,000</b>
<b>VEHICLES/HEAVY EQUIPMENT</b>						
MOTOR VEHICLES	002-012-210-6401-000	46,907	0	0	0	0
<b>Total VEHICLES/HEAVY EQUIPMENT</b>		<b>46,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>Total Expenditures</b>		<b>5,582,386</b>	<b>6,180,027</b>	<b>5,188,434</b>	<b>6,189,689</b>	<b>6,789,687</b>

## Highlights:

- **5114-WEARING APPAREL**
  - Uniforms
  - Personal Protective Gear (Bunker Gear)
- **5119-CHEMICALS**
  - Fire Fighting Foam
- **5123-OTHER SUPPLIES**
  - Pump & ladder testing-annual test NAFCO
- **5411-I.T. MAINT & AGREEMENTS**
  - Aladtec Scheduling Software
  - ESO Fire Reporting Software
  - Time Clock Plus
  - Office 365
  - Lexipol Policy Software
  - KnowBe4
  - CDW Government
- **5412-VEHICLE MAINTENANCE**
  - Emission Repairs/Issues
- **5413-FIRE APPARATUS**
  - NFPA 1851 required annual advanced inspections on all bunker gear.
- **5515-HIRE OF EQUIPMENT**
  - Vehicle Leases from Enterprise
  - Toshiba Copier Charges
- **5521-SPECIAL SERVICES**
  - Grant Application Fees
- **5530-TRAVEL EXPENSE**
  - Training for 10 new hires.
- **5535-RENTS**
  - Rent of Station 1 from Airpark.
- **5541-PERMITS,LICENSES,TESTING FEES**
  - TCFP Annual Certification Renewals
- **5555-EDUCATION & TRAINING**
  - Academy for approximately 10 new hires.
  - Leadership Training
- **6201-BUILDINGS**
  - PPE Cleaning Equipment Building
- **6311-MACHINERY & EQUIPMENT**
  - Complete set of battery-powered extraction tools to equip the final truck with.

## Personnel Summary-Fire

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Fire Chief	1	1	1
Deputy Chief	-	1	-
Administrative Technician	1	1	1
Captain	6	6	9
Lieutenant	-	4	-
Battalion Chief	5	-	5
Apparatus Engineer	13	13	13
Firefighter	18	17	17
Cadet	2	3	-
<b>TOTAL</b>	<b>46</b>	<b>46</b>	<b>46</b>

# Dept 230-Fire Marshal

The Fire Marshal is responsible for fire prevention, the investigation of all fires and other hazardous incidents within the City of Big Spring. He also conducts inspections of commercial businesses, schools and other public buildings.

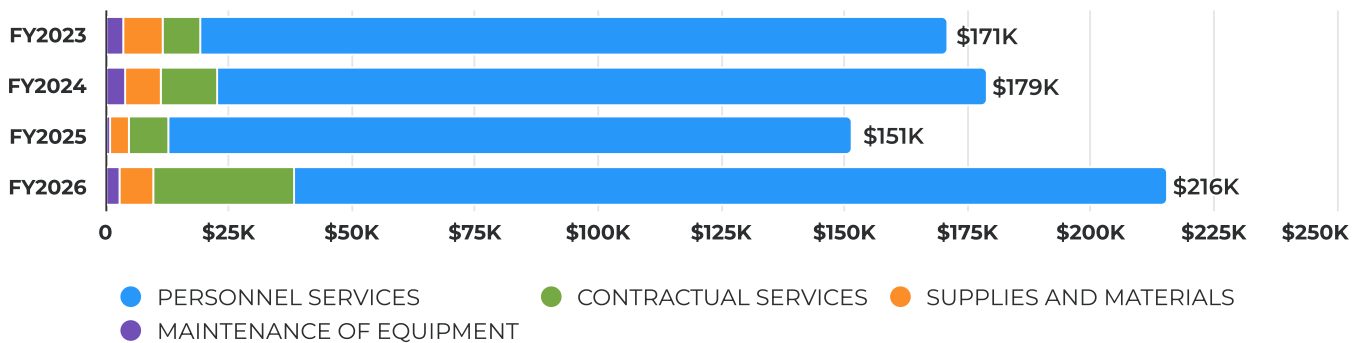
## Achievements

- Obtained re-certification for "Ignitable Liquid Detection" K-9 Captain.
- Trained more health inspectors.
- More fire investigators were trained.
- Obtained two body cameras for the Health Inspectors.

## Goals

- Obtain three more body-worn cameras for Health Inspectors so all the inspectors may have and maintain their own.
- Get the Fire Marshal scene trailer set up for UAS.
- Train additional personnel for fire inspections.
- Train additional personnel in fire investigations.
- Send one more Fire Department personnel through the Police Academy.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-012-230-5010-000	103,706	102,454	88,634	109,220	114,681
VACATION BUY BACK	002-012-230-5022-000	3,086	3,179	3,418	3,418	3,418
RETENTION STIPENDS	002-012-230-5040-000	1,500	0	0	0	0
LONGEVITY	002-012-230-5045-000	4,121	8,132	7,527	8,392	8,644
RETIREMENT	002-012-230-5050-000	19,816	30,893	18,021	22,214	24,271

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
GROUP INSURANCE	002-012-230-5060-000	10,881	11,466	8,899	11,391	11,961
WORKERS' COMPENSATION	002-012-230-5065-000	4,836	4,836	4,836	4,836	4,836
RETIREMENT-DEFERRED COMP	002-012-230-5070-000	6,066	6,268	5,324	6,538	6,984
LIFE & DISABILITY INSURANCE	002-012-230-5075-000	565	564	437	585	603
MEDICARE	002-012-230-5080-000	1,596	1,650	1,401	1,721	1,838
UNEMPLOYMENT TAXES	002-012-230-5085-000	117	117	180	180	180
<b>Total PERSONNEL SERVICES</b>		<b>156,290</b>	<b>169,559</b>	<b>138,677</b>	<b>168,495</b>	<b>177,416</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-012-230-5110-000	683	100	0	100	100
EXPENSES FOR K-9 ARSON ANIMAL	002-012-230-5113-000	1,070	1,200	253	1,200	1,200
WEARING APPAREL	002-012-230-5114-000	225	100	404	500	500
GASOLINE, OIL & GREASE	002-012-230-5116-000	3,021	5,000	2,124	3,000	3,000
MINOR APPARATUS	002-012-230-5117-000	52	500	222	500	500
OTHER SUPPLIES	002-012-230-5123-000	0	1,000	0	0	0
POSTAGE	002-012-230-5124-000	1	0	0	0	0
FIRE PREVENTION SUPPLIES	002-012-230-5125-000	2,402	1,500	605	1,500	1,500
<b>Total SUPPLIES AND MATERIALS</b>		<b>7,453</b>	<b>9,400</b>	<b>3,609</b>	<b>6,800</b>	<b>6,800</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
VEHICLE MAINTENANCE	002-012-230-5412-000	3,818	3,000	966	3,000	3,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>3,818</b>	<b>3,000</b>	<b>966</b>	<b>3,000</b>	<b>3,000</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-012-230-5511-000	3,541	3,000	2,932	4,200	4,200
HIRE OF EQUIPMENT	002-012-230-5515-000	0	0	0	0	17,000
INSURANCE	002-012-230-5520-000	1,370	1,400	1,482	1,485	1,600
TRAVEL EXPENSE	002-012-230-5530-000	6,398	4,000	2,423	2,500	4,000
DUES & SUBSCRIPTIONS	002-012-230-5540-000	0	0	1,108	1,200	1,200
PERMITS, LICENSES, TESTING FEES	002-012-230-5541-000	175	100	122	150	150

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
EDUCATION & TRAINING	002-012-230-5555-000	0	0	175	175	200
<b>Total CONTRACTUAL SERVICES</b>		11,485	8,500	8,242	9,710	28,350
<b>Total Expenditures</b>		<b>179,046</b>	<b>190,459</b>	<b>151,494</b>	<b>188,005</b>	<b>215,566</b>

**Highlights:**

- **5126-HEALTH INSPECTION SUPPLIES**
  - Uniforms and supplies for Health Inspectors.

## Personnel Summary-Fire Marshal

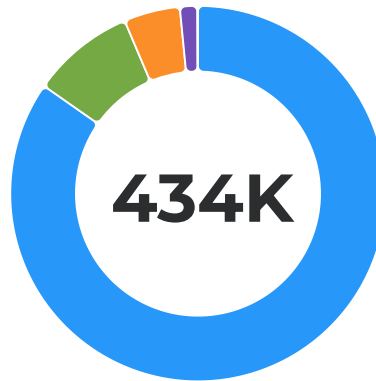
POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Fire Marshal	1	1	1
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>

# MUNICIPAL COURT DIVISION (GENERAL FUND)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
MUNICIPAL COURT	371,151	402,916	433,893
<b>Total Expenditures</b>	<b>371,151</b>	<b>402,916</b>	<b>433,893</b>

## FY26 Expenditures by Object Summary



● PERSONNEL SERVICES	<b>\$367,593</b>	84.72%
● CONTRACTUAL SERVICES	<b>\$38,550</b>	8.88%
● MAINTENANCE OF EQUIPMENT	<b>\$21,000</b>	4.84%
● SUPPLIES AND MATERIALS	<b>\$6,500</b>	1.50%
● MISCELLANEOUS CHARGES	<b>\$250</b>	0.06%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	304,535	348,796	367,593
SUPPLIES AND MATERIALS	10,321	7,300	6,500
MAINTENANCE OF EQUIPMENT	44,051	21,000	21,000
CONTRACTUAL SERVICES	12,244	25,570	38,550
MISCELLANEOUS CHARGES	0	250	250
<b>Total Expenditures</b>	<b>371,151</b>	<b>402,916</b>	<b>433,893</b>

# Dept 220-Municipal Court

The Municipal Court has jurisdiction over Class C misdemeanors arising under the Texas criminal statutes and city ordinances. The court staff prepares and maintains all court records and collects fines assessed by the court.

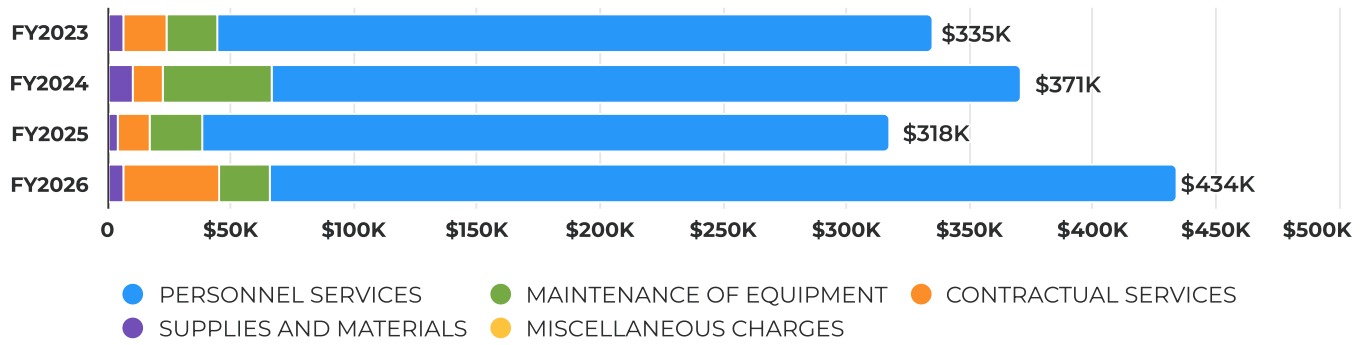
## Achievements

- **Completed Record Destruction Project.** The Court completed the destruction of all records eligible for disposal. This project applied specifically to unscanned records for adjudicated cases that were more than five years old.
- **Established a Judicial Diversion Program.** This mandatory program was implemented in accordance with legislation passed during the 88th Texas Legislative Session. It is designed to reduce formal criminal proceedings against juveniles.
- **Established an Intermediate Juvenile Diversion Program.** This optional program offers early intervention for juvenile offenders and aims to prevent further involvement in the criminal justice system. If referrals are made to the court, the program could have a significant positive impact on minimizing juvenile delinquency.
- **Held Truancy Court.** A total of 171 Truant Conduct cases were filed during our first year holding Truancy Court. The Court was well-prepared and expects an increase in filings next school year. The Court is actively collaborating with the Truant Conduct Prosecutor and the School District to improve processes and expand available remedies for addressing truant conduct.
- **Enhanced Court Scheduling Procedures.** The Court developed and implemented new procedures to improve the efficiency of case scheduling.

## Goals

- **Establish a Teen Court Program.** This program will be administered by the Municipal Court and its personnel. Program guidelines and procedures are expected to be finalized by January 2026. The Teen Court will be available to eligible defendants from both the Municipal and Justice Courts. In the long term, the Court aims to expand the program to include volunteer participation from local students interested in law, the judicial system, or careers in criminal justice.
- **Potential Expansion of Civil and Nuisance-Related Jurisdiction.** The 89th Texas Legislature authorized municipalities to grant their municipal courts enhanced jurisdiction over certain civil and nuisance-related matters. If approved by the City Council through the adoption of a local ordinance, the Municipal Court will have concurrent jurisdiction with the District Court to enforce ordinances related to dangerous structures and junked vehicles. The Court would also be authorized to issue search warrants for health and safety or nuisance abatement matters and seizure warrants for securing, removing, or demolishing offending property and removing debris from premises.
- **Adopt Local Rules for Court Proceedings.** The Court will adopt local rules governing both civil and criminal cases to streamline litigation and enhance overall efficiency.

### Historical Expenditures by Object Summary



### Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-013-220-5010-000	196,851	203,849	178,260	222,591	233,721
AUTO ALLOWANCE	002-013-220-5015-000	7,200	7,200	5,400	7,200	7,200
VACATION BUY BACK	002-013-220-5022-000	2,543	2,619	3,061	3,061	3,934
RETENTION STIPENDS	002-013-220-5040-000	4,500	0	0	0	0
LONGEVITY	002-013-220-5045-000	3,771	7,104	7,093	7,913	8,150
RETIREMENT	002-013-220-5050-000	40,037	42,013	36,337	45,096	48,450
GROUP INSURANCE	002-013-220-5060-000	31,656	33,821	33,202	42,941	45,088
WORKERS' COMPENSATION	002-013-220-5065-000	963	963	963	963	963
RETIREMENT-DEFERRED COMP	002-013-220-5070-000	11,852	12,165	10,530	13,147	13,941
LIFE & DISABILITY INSURANCE	002-013-220-5075-000	1,608	1,653	1,294	1,726	1,778
MEDICARE	002-013-220-5080-000	3,086	3,201	2,771	3,459	3,669
UNEMPLOYMENT TAXES	002-013-220-5085-000	468	351	701	699	699
<b>Total PERSONNEL SERVICES</b>		<b>304,535</b>	<b>314,939</b>	<b>279,611</b>	<b>348,796</b>	<b>367,593</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-013-220-5110-000	8,310	5,000	2,569	3,800	3,000
POSTAGE	002-013-220-5124-000	2,011	3,500	1,655	3,500	3,500
<b>Total SUPPLIES AND MATERIALS</b>		<b>10,321</b>	<b>8,500</b>	<b>4,225</b>	<b>7,300</b>	<b>6,500</b>
<b>MAINTENANCE OF EQUIPMENT</b>						

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
I.T. MAINT & AGREEMENTS	002-013-220-5411-000	44,051	21,000	20,879	21,000	21,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		44,051	21,000	20,879	21,000	21,000
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-013-220-5511-000	5,166	5,300	4,744	7,000	7,000
HIRE OF EQUIPMENT	002-013-220-5515-000	2,385	2,500	1,959	2,500	2,500
INSURANCE	002-013-220-5520-000	136	200	136	140	150
SPECIAL SERVICES	002-013-220-5521-000	1,802	5,000	5,447	15,000	25,000
TRAVEL EXPENSE	002-013-220-5530-000	2,679	3,500	360	500	2,500
DUES & SUBSCRIPTIONS	002-013-220-5540-000	75	400	335	130	500
EDUCATION & TRAINING	002-013-220-5555-000	0	0	100	300	900
<b>Total CONTRACTUAL SERVICES</b>		12,244	16,900	13,080	25,570	38,550
<b>MISCELLANEOUS CHARGES</b>						
COURT COST	002-013-220-5637-000	0	250	0	250	250
<b>Total MISCELLANEOUS CHARGES</b>		0	250	0	250	250
<b>Total Expenditures</b>		<b>371,151</b>	<b>361,589</b>	<b>317,795</b>	<b>402,916</b>	<b>433,893</b>

## Highlights:

- **5010-SALARIES**

- Part-Time Bailif - \$30/Hour
- Part-Time Civil Clerk - Match Deputy Clerk Pay
- Promote Court Clerk to Court Administrator
  - New Responsibilities of Court 2025:
    - 1. Truancy and PCNA Cases Resulted in Additional Dockets and Follow-Up Work for Judge and Clerk.
    - 2. Juvenile Diversion-Clerk has taken on the additional responsibilities of a Juvenile Case Manager, but this is not, nor will it be her primary role for the court.
    - 3. Teen Court (2026)-Court-run program will require additional dockets and after-hours work for the Judge and Clerk. The Teen Court program will permit juvenile referrals from JP courts.
    - 4. Civil abatement hearings will result in additional dockets and follow-up work for the Judge and Clerk.
      - Additional job duties and responsibilities merit an increase in pay for the Court Clerk.

- **5411-I.T. MAINT & AGREEMENTS**

- Office 365
- Adobe
- Video Security System
- Tyler Incode Systems Municipal Court
- KnowBe4

- **5521-SPECIAL SERVICES**
  - Translators/Interpretors-Language Line
  - Document Translations
- **5530-TRAVEL EXPENSE**
  - Court Clerk-TMCEC Clerk Regionals-16 Hours
  - Judge-TMCEC-Judge Regionals-16 Hours
  - Judge and Clerk Teen Court Seminar-12 Hours
  - The academic schedule for 25-26 is not published yet. The judge and Clerk will be required to attend in-person training this year.
- **5540-DUES & SUBSCRIPTIONS**
  - TCMA, JUDGE (\$75/Year)
  - TCCA, CLERK (\$55/Year)
- **5555-EDUCATION & TRAINING**
  - TMCEC and TCAA Courses have run \$100-\$150 per class. TMCEC's funding has been cut, so this amount may increase.
  - Judge attends 3-4 classes per year virtually.
  - Clerk attends 1-2 classes per year virtually.
  - Judge's Seminar - \$150/year
  - Clerk's Seminar - \$150/year
- **5637-COURT COST**
  - Jury duty pay

## Personnel Summary-Municipal Court

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
<b>Municipal Judge</b>	1	1	1
<b>Deputy Clerk</b>	2	2	2
<b>Court Clerk</b>	1	1	1
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>

# PUBLIC WORKS DIVISION (GENERAL FUND)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
CODE ENFORCEMENT/INSPECTIONS	671,327	700,760	748,137
GENERAL MAINTENANCE	82,467	65,539	132,485
<b>Total Expenditures</b>	<b>753,794</b>	<b>766,299</b>	<b>880,622</b>

## FY26 Expenditures by Object Summary



● PERSONNEL SERVICES	<b>\$644,237</b>	73.16%
● CONTRACTUAL SERVICES	<b>\$143,685</b>	16.32%
● MAINTENANCE OF EQUIPMENT	<b>\$53,200</b>	6.04%
● SUPPLIES AND MATERIALS	<b>\$31,000</b>	3.52%
● MAINTENANCE OF BUILDINGS	<b>\$8,500</b>	0.97%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	525,268	523,121	644,237
SUPPLIES AND MATERIALS	97,200	24,800	31,000
MAINTENANCE OF BUILDINGS	214	1,200	8,500
MAINTENANCE OF EQUIPMENT	50,625	63,190	53,200
CONTRACTUAL SERVICES	80,486	153,988	143,685
<b>Total Expenditures</b>	<b>753,794</b>	<b>766,299</b>	<b>880,622</b>

# Dept 300-Code Enforcement

The Department of Code Enforcement/Inspections includes both building inspection and code enforcement activities. The Building Inspector reviews construction permits and conducts inspections to ensure compliance with the adopted building codes. He also reviews to assure compliance within the construction plans. Code enforcement conducts inspections to ensure compliance with the sub-standard structure, junk vehicles, weedy lots and other City Ordinances.

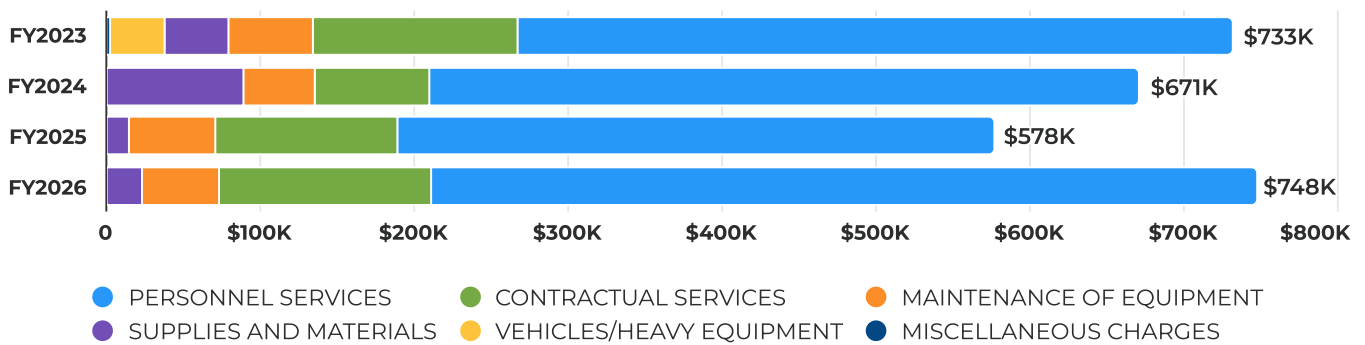
## Achievements

- Continued productivity of the Code Officers
- Code Technicians continue to train to become certificated Code Enforcement Officers with the State of Texas.
- Continuing to utilize new software to improve the workflow of the Eode Enforcement Department.
- Abating properties by taking cases to the Council for immediate actions.
- Utilizing the Substandard Structure Removal Program to remediate over 200 structures.

## Goals

- Continue the sanitary sewer overflow program through our F.O.G. Officer.
- Improve the proactive code enforcement process within the department.
- Reduce the number of complaints that are received by performing proactive enforcement. This allows the Code Office to better schedule the workflow.
- Public outreach to better educate the public on Code Enforcement
- Utilizing our new software in permits to better handle building permits.
- Continue to utilize the Substandard Structure Removal Program

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-021-300-5010-000	296,641	335,655	250,827	309,411	350,850
TERMINATION PAY	002-021-300-5021-000	1,110	0	0	0	0

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
VACATION BUY BACK	002-021-300-5022-000	2,338	2,408	3,993	3,993	4,485
OVERTIME	002-021-300-5035-000	980	2,500	512	1,213	1,500
RETENTION STIPENDS	002-021-300-5040-000	10,500	0	0	0	0
LONGEVITY	002-021-300-5045-000	3,532	6,328	6,751	7,543	7,769
RETIREMENT	002-021-300-5050-000	59,599	66,013	49,863	61,165	69,822
GROUP INSURANCE	002-021-300-5060-000	57,389	65,916	51,610	66,071	69,375
WORKERS' COMPENSATION	002-021-300-5065-000	3,612	3,612	3,612	3,612	3,612
RETIREMENT-DEFERRED COMP	002-021-300-5070-000	17,563	19,114	14,450	17,722	20,090
LIFE & DISABILITY INSURANCE	002-021-300-5075-000	2,555	3,225	2,047	2,674	2,754
MEDICARE	002-021-300-5080-000	4,595	5,030	3,802	4,663	5,287
UNEMPLOYMENT TAXES	002-021-300-5085-000	879	702	1,265	1,258	1,258
<b>Total PERSONNEL SERVICES</b>		<b>461,293</b>	<b>510,503</b>	<b>388,732</b>	<b>479,325</b>	<b>536,802</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-021-300-5110-000	19,821	5,500	2,361	2,000	2,500
WEARING APPAREL	002-021-300-5114-000	1,607	1,600	2,362	2,500	2,000
GASOLINE, OIL & GREASE	002-021-300-5116-000	7,261	7,500	5,115	7,500	7,500
MINOR APPARATUS	002-021-300-5117-000	2,201	1,500	285	500	1,500
JANITORIAL SUPPLIES	002-021-300-5118-000	1,239	1,000	863	1,000	1,000
POSTAGE	002-021-300-5124-000	1,224	1,000	1,286	1,300	1,300
LANDFILL	002-021-300-5128-001	56,250	7,500	2,608	2,000	7,500
<b>Total SUPPLIES AND MATERIALS</b>		<b>89,602</b>	<b>25,600</b>	<b>14,880</b>	<b>16,800</b>	<b>23,300</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-021-300-5411-000	33,193	36,100	46,076	50,000	40,000
VEHICLE MAINTENANCE	002-021-300-5412-000	13,493	14,000	10,480	11,000	11,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>46,687</b>	<b>50,100</b>	<b>56,557</b>	<b>61,000</b>	<b>51,000</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-021-300-5511-000	9,615	11,000	8,008	10,000	10,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
HIRE OF EQUIPMENT	002-021-300-5515-000	11,423	19,500	12,861	17,000	23,200
INSURANCE	002-021-300-5520-000	6,439	7,150	9,069	9,100	9,800
SPECIAL SERVICES	002-021-300-5521-000	4,343	1,500	1,990	4,000	1,500
WEEDY LOTS MAINTENANCE	002-021-300-5521-001	25,350	30,000	52,809	71,000	65,000
SPECIAL SERVICES DISC/REBATE	002-021-300-5521-002	1,272	10,000	26,705	25,000	15,000
ADVERTISING	002-021-300-5525-000	8,599	10,000	5,141	5,000	10,000
TRAVEL EXPENSE	002-021-300-5530-000	472	1,500	0	1,500	1,500
DUES & SUBSCRIPTIONS	002-021-300-5540-000	495	495	495	495	495
PERMITS,LICENSES, TESTING FEES	002-021-300-5541-000	371	500	419	500	500
EDUCATION & TRAINING	002-021-300-5555-000	5,366	40	200	40	40
<b>Total CONTRACTUAL SERVICES</b>		<b>73,744</b>	<b>91,685</b>	<b>117,696</b>	<b>143,635</b>	<b>137,035</b>
<b>Total Expenditures</b>		<b>671,327</b>	<b>677,888</b>	<b>577,865</b>	<b>700,760</b>	<b>748,137</b>

## Highlights:

- **5411-I.T. MAINT & AGREEMENTS**
  - Office 365
  - Adobe
  - US Cad (Blue Beam)
  - Granicus (Permits/Code Enforcement/Licenses)
  - Lensec Video Security System
  - KnowBe4
- **5515-HIRE OF EQUIPMENT**
  - Vehicle leases
  - Toshiba copier expenses
- **5521-SPECIAL SERVICES**
  - Tree trimming-City right of ways
- **5521-001-WEEDY LOTS MAINTENANCE**
  - Weedy lot mowing
- **5521-002-SPECIAL SERVICES DISC/REBATE**
  - Infill Program

## Personnel Summary-Code Enforcement

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Building Official	1	1	1
Administrative Assistant	1	1	1
Code Enforcement Officer	2	1	1
Code Enforcement Technician	3	3	3
Fog Inspector	1	1	1
<b>TOTAL</b>	<b>8</b>	<b>7</b>	<b>7</b>

# Dept 310-General Maintenance

This department provides construction, renovation and maintenance services to all departments and to provide clean and well-maintained city-owned properties and facilities for our citizens.

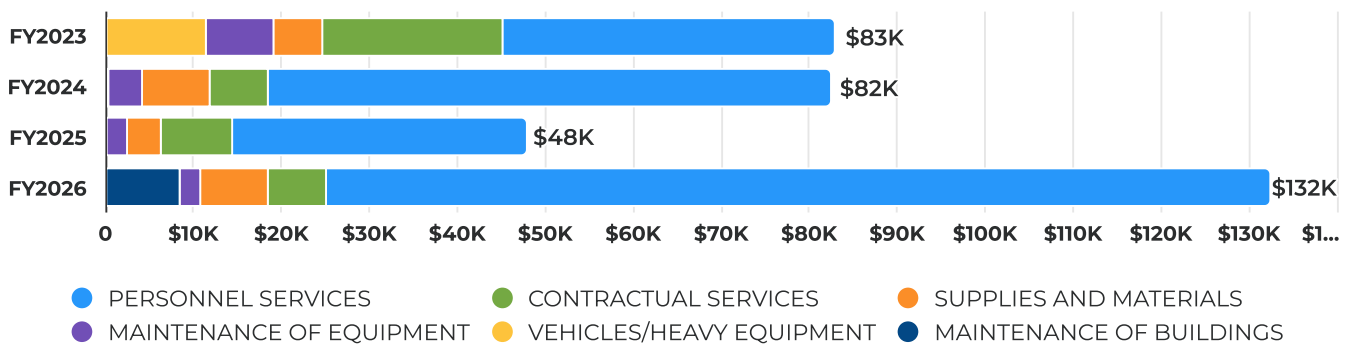
## ACHIEVEMENTS

- Several buildings at the Roy Anderson Sports Complex were repainted to their original color.
- Retro-fitted florescent light fixtures at the Service Center are more cost-efficient and provide better illumination.
- Completed bathroom and electrical projects at the Streets maintenance building.
- Assisted with the installation of new railings at the DRRC All Abilities Playground in Comanche Trail Park and the installation of lights at Jefferson Park.
- Received certification as a Pool Operator to assist with the chemical system at the Russ McEwen Aquatic Center.

## GOALS

- Continue to improve city facilities by identifying and addressing problem areas that need maintenance.
- Resolve the issue with the front door of the Water Office by installing a wind-resistant door.
- Manage the installation of the drive-through window project at the Water Office.
- Renovate the maintenance shop after the new roof is installed.
- Assist with the renovations of the training facility at the McMahon-Wrinkle Airpark.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-021-310-5010-000	33,008	34,768	19,740	28,075	80,375
TERMINATION PAY	002-021-310-5021-000	0	0	1,893	1,895	0
OVERTIME	002-021-310-5035-000	999	500	123	123	250
RETENTION STIPENDS	002-021-310-5040-000	1,500	0	0	0	0

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
LONGEVITY	002-021-310-5045-000	0	104	61	89	92
RETIREMENT	002-021-310-5050-000	7,461	7,454	4,262	5,826	15,457
STANDBY PAY	002-021-310-5055-000	3,846	3,900	279	279	0
GROUP INSURANCE	002-021-310-5060-000	9,918	10,890	1,157	1,157	1,215
WORKERS' COMPENSATION	002-021-310-5065-000	4,077	4,077	4,077	4,077	4,077
RETIREMENT-DEFERRED COMP	002-021-310-5070-000	2,184	2,158	1,235	1,488	4,448
LIFE & DISABILITY	002-021-310-5075-000	281	642	183	280	288
MEDICARE	002-021-310-5080-000	575	568	325	444	1,170
UNEMPLOYMENT TAXES	002-021-310-5085-000	126	117	63	63	63
<b>Total PERSONNEL SERVICES</b>		<b>63,975</b>	<b>65,178</b>	<b>33,398</b>	<b>43,796</b>	<b>107,435</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-021-310-5110-000	0	0	126	200	0
WEARING APPAREL	002-021-310-5114-000	705	300	176	300	300
GASOLINE, OIL & GREASE	002-021-310-5116-000	3,180	3,000	1,216	3,000	3,000
MINOR APARATUS	002-021-310-5117-000	1,359	1,500	434	1,500	1,500
JANITORIAL SUPPLIES	002-021-310-5118-000	0	0	42	100	100
OTHER SUPPLIES	002-021-310-5123-000	468	500	459	700	600
UTILITIES	002-021-310-5128-000	1,885	2,200	1,405	2,200	2,200
<b>Total SUPPLIES AND MATERIALS</b>		<b>7,598</b>	<b>7,500</b>	<b>3,858</b>	<b>8,000</b>	<b>7,700</b>
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	002-021-310-5311-000	214	1,000	198	1,200	8,500
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>214</b>	<b>1,000</b>	<b>198</b>	<b>1,200</b>	<b>8,500</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-021-310-5411-000	230	175	225	190	200
VEHICLE MAINTENANCE	002-021-310-5412-000	3,709	1,700	1,974	2,000	2,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>3,939</b>	<b>1,875</b>	<b>2,199</b>	<b>2,190</b>	<b>2,200</b>

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-021-310-5511-000	29	100	24	100	100
HIRE OF EQUIPMENT	002-021-310-5515-000	2,559	4,500	3,359	4,500	2,300
INSURANCE	002-021-310-5520-000	667	500	593	593	650
SPECIAL SERVICES	002-021-310-5521-000	0	0	1,435	1,435	0
TRAVEL EXPENSE	002-021-310-5530-000	498	0	221	225	500
EDUCATION & TRAINING	002-021-310-5555-000	0	100	0	0	100
GAS FOR HEATING	002-021-310-5560-000	2,991	3,000	2,556	3,500	3,000
<b>Total CONTRACTUAL SERVICES</b>		<b>6,742</b>	<b>8,200</b>	<b>8,188</b>	<b>10,353</b>	<b>6,650</b>
<b>Total Expenditures</b>		<b>82,467</b>	<b>83,753</b>	<b>47,842</b>	<b>65,539</b>	<b>132,485</b>

**Highlights:**

- **5411-I.T. MAINT & AGREEMENTS**
  - Office 365
- **5515-HIRE OF EQUIPMENT**
  - Vehicle Lease

## Personnel Summary-General Maintenance

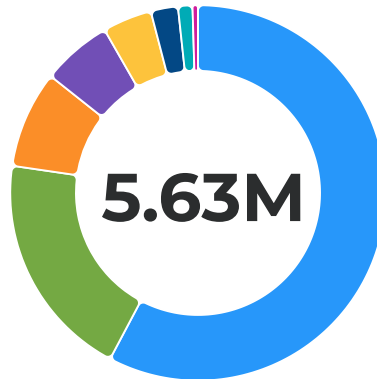
POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Maintenance	2	2	2
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>

# HIGHWAYS & STREETS DIVISION (GENERAL FUND)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
STREETS	2,631,472	2,703,355	5,627,352
<b>Total Expenditures</b>	<b>2,631,472</b>	<b>2,703,355</b>	<b>5,627,352</b>

## FY26 Expenditures by Object Summary



<span style="color: blue;">●</span> BUILDINGS/STRUCTURES	<b>\$3,250,000</b>	57.75%
<span style="color: green;">●</span> PERSONNEL SERVICES	<b>\$1,101,002</b>	19.57%
<span style="color: orange;">●</span> VEHICLES/HEAVY EQUIPMENT	<b>\$470,000</b>	8.35%
<span style="color: purple;">●</span> CONTRACTUAL SERVICES	<b>\$339,900</b>	6.04%
<span style="color: yellow;">●</span> MAINTENANCE OF EQUIPMENT	<b>\$238,550</b>	4.24%
<span style="color: darkblue;">●</span> SUPPLIES AND MATERIALS	<b>\$131,900</b>	2.34%
<span style="color: teal;">●</span> MAINTENANCE OF BUILDINGS	<b>\$70,000</b>	1.24%
<span style="color: pink;">●</span> EQUIPMENT	<b>\$26,000</b>	0.46%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	907,230	789,755	1,101,002
SUPPLIES AND MATERIALS	108,080	114,200	131,900
MAINTENANCE OF BUILDINGS	87,669	71,000	70,000
MAINTENANCE OF EQUIPMENT	223,888	238,550	238,550
CONTRACTUAL SERVICES	321,183	327,300	339,900
MISCELLANEOUS CHARGES	800	0	0
LAND	0	8,000	0
BUILDINGS/STRUCTURES	735,382	779,550	3,250,000
EQUIPMENT	35,350	10,000	26,000
VEHICLES/HEAVY EQUIPMENT	211,891	365,000	470,000
<b>Total Expenditures</b>	<b>2,631,472</b>	<b>2,703,355</b>	<b>5,627,352</b>

# Dept 320-Streets

The Street Department maintains and repairs 189 miles of paved streets as well as curbs, gutters, and storm sewers. The department also maintains a seal coat schedule for all paved streets.

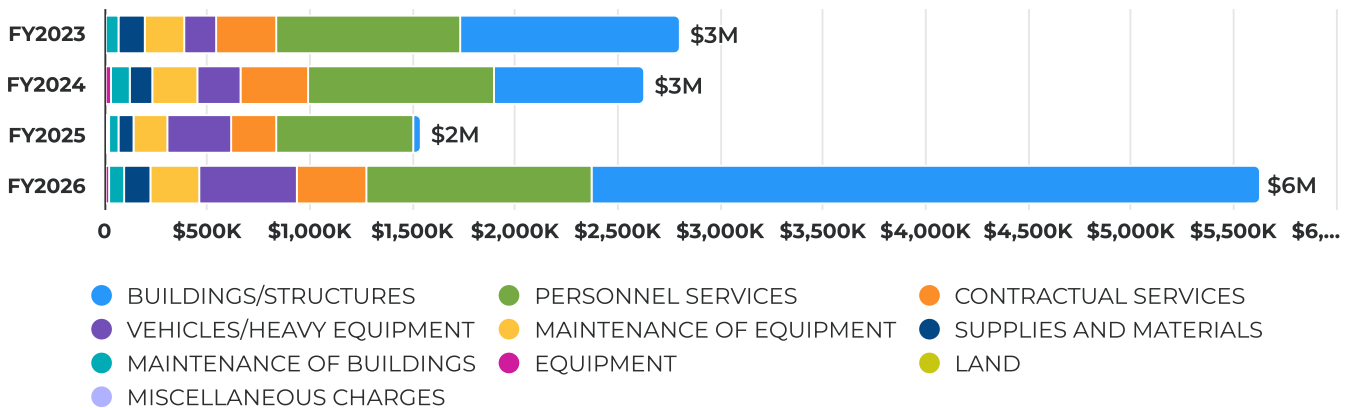
## Achievements

- Continuing crack seal project.
- Extended street life through 2025 seal coat project.
- Striping major thoroughfares.
- Continued weed control.
- Continued mosquito spraying.
- Built Pad for Roy Anderson Maintenance Building.

## Goals

- Continue to extend street life through seal coat and crack seal.
- Continue weed control on roadways and easements.
- Begin to invest in intersection repairs.
- Rebuild main thoroughfares.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-022-320-5010-000	513,053	656,000	371,364	451,475	691,365
TERMINATION PAY	002-022-320-5021-000	1,492	0	5,867	5,867	0
VACATION BUY BACK	002-022-320-5022-	2,433	2,506	3,093	3,093	10,338

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
	000					
OVERTIME	002-022-320-5035-000	30,162	32,000	22,611	23,285	24,000
RETENTION STIPENDS	002-022-320-5040-000	19,500	0	0	0	0
LONGEVITY	002-022-320-5045-000	3,515	6,073	7,015	7,897	8,134
RETIREMENT	002-022-320-5050-000	108,836	133,301	78,684	94,373	141,277
STANDBY PAY	002-022-320-5055-000	3,450	3,900	3,075	3,933	3,900
GROUP INSURANCE	002-022-320-5060-000	123,721	137,798	84,055	104,659	109,892
WORKERS' COMPENSATION	002-022-320-5065-000	54,740	54,740	54,740	54,740	54,740
RETIREMENT-DEFERRED COMP	002-022-320-5070-000	31,991	38,596	22,801	27,344	40,649
LIFE & DISABILITY INSURANCE	002-022-320-5075-000	4,421	5,532	2,964	3,912	4,029
MEDICARE	002-022-320-5080-000	8,393	10,157	6,000	7,196	10,697
UNEMPLOYMENT TAXES	002-022-320-5085-000	1,523	1,404	2,056	1,981	1,981
<b>Total PERSONNEL SERVICES</b>		<b>907,230</b>	<b>1,082,007</b>	<b>664,325</b>	<b>789,755</b>	<b>1,101,002</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-022-320-5110-000	1,696	1,600	392	600	1,600
FOOD SUPPLIES	002-022-320-5112-000	80	50	0	50	50
WEARING APPAREL	002-022-320-5114-000	3,309	3,000	3,135	3,500	3,500
GASOLINE, OIL & GREASE	002-022-320-5116-000	59,534	60,000	36,761	50,000	60,000
MINOR APPARATUS	002-022-320-5117-000	17,549	12,000	14,429	16,000	16,000
JANITORIAL SUPPLIES	002-022-320-5118-000	1,639	500	932	1,250	1,250

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
CHEMICALS	002-022-320-5119-000	10,498	15,000	1,159	20,000	15,000
OTHER SUPPLIES	002-022-320-5123-000	2,560	3,300	865	1,300	3,000
POSTAGE	002-022-320-5124-000	134	0	0	0	0
UTILITIES	002-022-320-5128-000	269	1,500	0	1,500	1,500
LANDFILL	002-022-320-5128-001	10,811	30,000	8,735	20,000	30,000
<b>Total SUPPLIES AND MATERIALS</b>		108,080	126,950	66,408	114,200	131,900
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	002-022-320-5311-000	8,825	5,000	7,621	8,000	5,000
MAINT. PAVED & UNPAVED STREETS	002-022-320-5318-000	30,578	45,000	0	10,000	10,000
ADA IMPROVEMENTS	002-022-320-5318-001	18,430	25,000	26,545	28,000	25,000
STREET MARKERS	002-022-320-5320-000	29,836	30,000	18,637	25,000	30,000
<b>Total MAINTENANCE OF BUILDINGS</b>		87,669	105,000	52,804	71,000	70,000
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-022-320-5411-000	520	800	614	800	800
VEHICLE MAINTENANCE	002-022-320-5412-000	212,029	170,000	160,450	225,000	225,000
MAINT. FIRE APPARATUS	002-022-320-5413-000	122	150	0	150	150
SIGNAL SYSTEMS	002-022-320-5421-000	10,765	8,000	8,093	12,000	12,000
HEATING AND COOLING SYSTEMS	002-022-320-5422-000	71	100	0	100	100
MAINT. MACHINERY, TOOLS, PUMPS	002-022-320-5425-000	380	500	67	500	500

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>Total MAINTENANCE OF EQUIPMENT</b>		223,888	179,550	169,224	238,550	238,550
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-022-320-5511-000	3,457	2,600	2,728	2,800	2,800
HIRE OF EQUIPMENT	002-022-320-5515-000	54,278	48,000	44,869	48,000	63,000
INSURANCE	002-022-320-5520-000	11,780	13,000	15,181	15,200	16,400
SPECIAL SERVICES	002-022-320-5521-000	11,672	18,000	6,308	55,000	55,000
STORM DRAINAGE	002-022-320-5521-001	12,870	0	3,596	3,600	0
PERMITS,LICENSES,TESTING FEES	002-022-320-5541-000	472	500	77	500	500
ELECTRICITY	002-022-320-5550-000	226,594	200,000	145,730	200,000	200,000
EDUCATION & TRAINING	002-022-320-5555-000	60	500	150	500	500
GAS FOR HEATING	002-022-320-5560-000	0	1,700	0	1,700	1,700
<b>Total CONTRACTUAL SERVICES</b>		321,183	284,300	218,638	327,300	339,900
<b>MISCELLANEOUS CHARGES</b>						
JUDGEMENTS & DAMAGES	002-022-320-5616-000	800	0	2,079	0	0
<b>Total MISCELLANEOUS CHARGES</b>		800	0	2,079	0	0
<b>LAND</b>						
LAND PURCHASES	002-022-320-6100-000	0	0	8,371	8,000	0
<b>Total LAND</b>		0	0	8,371	8,000	0
<b>BUILDINGS/STRUCTURES</b>						
BRIDGES AND CULVERTS	002-022-320-6212-000	0	150,000	29,550	29,550	300,000
STREETS	002-022-320-6218-000	67,368	1,100,000	0	0	2,200,000
CRACK S., SEAL ., FOG S. LINES	002-022-320-6219-000	663,968	750,000	12,000	750,000	750,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
DAMS	002-022-320-6224-000	4,047	0	0	0	0
<b>Total BUILDINGS/STRUCTURES EQUIPMENT</b>		<b>735,382</b>	<b>2,000,000</b>	<b>41,550</b>	<b>779,550</b>	<b>3,250,000</b>
FURNITURE & FIXTURES	002-022-320-6310-000	0	0	0	0	20,000
MOWERS & EQUIPMENT	002-022-320-6314-000	0	10,000	9,397	10,000	6,000
SIGNAL & LIGHTS SYSTEMS	002-022-320-6321-000	35,350	0	0	0	0
<b>Total EQUIPMENT</b>		<b>35,350</b>	<b>10,000</b>	<b>9,397</b>	<b>10,000</b>	<b>26,000</b>
<b>VEHICLES/HEAVY EQUIPMENT</b>						
MOTOR VEHICLES	002-022-320-6401-000	19,415	80,000	69,372	70,000	220,000
HEAVY EQUIPMENT	002-022-320-6404-000	192,476	295,000	241,091	295,000	250,000
<b>Total VEHICLES/HEAVY EQUIPMENT</b>		<b>211,891</b>	<b>375,000</b>	<b>310,463</b>	<b>365,000</b>	<b>470,000</b>
<b>Total Expenditures</b>		<b>2,631,472</b>	<b>4,162,807</b>	<b>1,543,258</b>	<b>2,703,355</b>	<b>5,627,352</b>

## Highlights:

- **5119-CHEMICALS**
  - Mosquito spray and herbicides.
- **5123-OTHER SUPPLIES**
  - Cylinder rental for welding trucks.
- **5128-UTILITIES**
  - Water bills.
- **5128-001-LANDFILL**
  - Large item pickup disposal fees.
- **5318-001-ADA IMPROVEMENTS**
  - ADA Transition Plan-Curb cuts for wheelchair ramps-\$25,000 annually.
- **5411-I.T. MAINT & AGREEMENTS**
  - Office 365
  - KnowBe4
- **5413-MAINT. FIRE APPARATUS**
  - Annual inspection of fire apparatus.
- **5515-HIRE OF EQUIPMENT**
  - Lease of vehicles
  - Roller rental
- **6212-BRIDGES AND CULVERTS**
  - Rebuild culverts on Airbase Road
- **6218-STREETS**

- Street Rebuild-Birdwell Lane
- **6219-CRACK S.,SEAL.,FOG S. LINES**
  - Sealcoat project
- **6310-FURNITURE & FIXTURES**
  - HVAC system for Streets department
- **6314-MOWERS & EQUIPMENT**
  - Husqvarna Walk-Behind Concrete Saw
- **6401-MOTOR VEHICLES**
  - 2025 Peterbuilt Dump Truck
- **6404-HEAVY EQUIPMENT**
  - Front End Loader (\$250,000)

## Personnel Summary-Streets

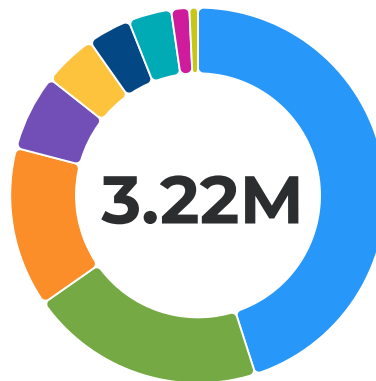
POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Manager	1	1	1
Supervisor	1	1	1
Heavy Equipment Operator	10	10	9
Light Equipment Operator	-	-	1
Traffic Technician	1	1	1
Public Works Technician	1	1	1
<b>TOTAL</b>	<b>14</b>	<b>14</b>	<b>14</b>

# PARKS & RECREATION DIVISION (GENERAL FUND)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PARKS	1,380,493	817,775	776,700
SPORTS COMPLEX	486,332	748,195	723,168
AQUATIC CENTER	712,289	480,502	337,572
GOLF COURSE	1,086,194	1,420,723	1,190,068
MOSS LAKE	51,594	89,785	86,605
CITY HALL	269,829	111,556	108,200
<b>Total Expenditures</b>	<b>3,986,731</b>	<b>3,668,536</b>	<b>3,222,313</b>

## FY26 Expenditures by Object Summary



PERSONNEL SERVICES	\$1,451,978	45.06%
CONTRACTUAL SERVICES	\$651,930	20.23%
SUPPLIES AND MATERIALS	\$443,900	13.78%
MAINTENANCE OF BUILDINGS	\$211,000	6.55%
EQUIPMENT	\$148,690	4.61%
MAINTENANCE OF EQUIPMENT	\$120,815	3.75%
BUILDINGS/STRUCTURES	\$120,000	3.72%
VEHICLES/HEAVY EQUIPMENT	\$50,000	1.55%
MAINTENANCE OF LAND	\$24,000	0.74%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	1,206,493	1,296,582	1,451,978
SUPPLIES AND MATERIALS	439,487	503,535	443,900
MAINTENANCE OF LAND	4,192	37,500	24,000
MAINTENANCE OF BUILDINGS	289,478	262,800	211,000
MAINTENANCE OF EQUIPMENT	125,427	138,715	120,815
CONTRACTUAL SERVICES	437,835	580,979	651,930

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Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
LAND	0	11,305	0
BUILDINGS/STRUCTURES	1,419,627	662,250	120,000
EQUIPMENT	64,191	86,870	148,690
VEHICLES/HEAVY EQUIPMENT	0	88,000	50,000
<b>Total Expenditures</b>	<b>3,986,731</b>	<b>3,668,536</b>	<b>3,222,313</b>

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# Dept 370-Parks

The Parks Department provides improvements and upkeep for parks and ballfield facilities available for public enjoyment. The Department strives to present aesthetically pleasing areas through the maintenance of playgrounds and other recreational equipment, grounds maintenance, weed and litter control and other landscaping activities.

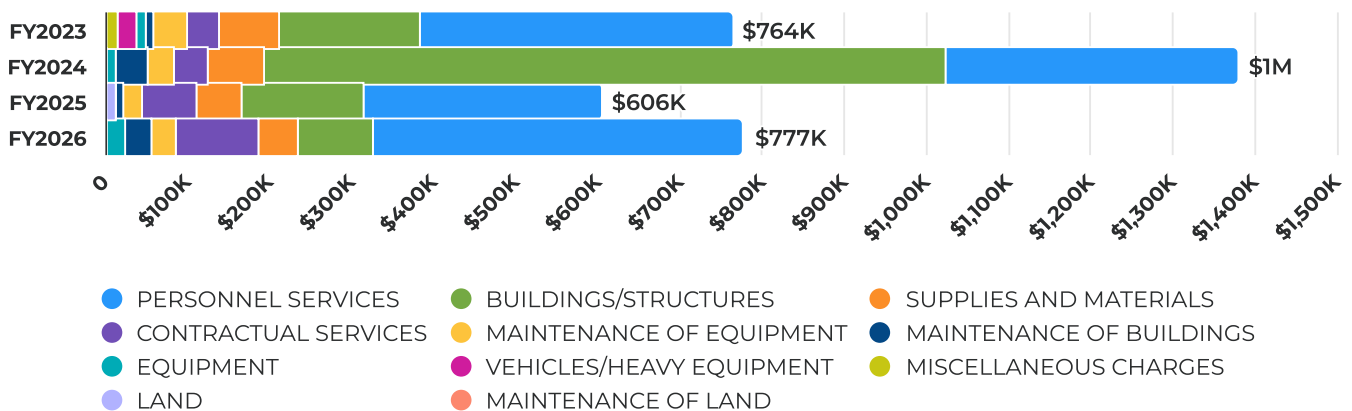
## ACHIEVEMENTS

- Oversaw the last stage of completion of the All-Abilities playground, and held the opening ceremony.
- Spearheaded movement to get the spring running again after many years of it being dormant.
- Applied and received a grant for TPWD floating fishing pier and kayak launch, to be built in 2026.
- Replace faded signage on historic spring monoliths.
- Addressed repairs and maintenance issues and had replacement signage made for Bert Andries Splash Pad.
- Worked with Leadership Group #41 and Chamber of Commerce to finalize and receive promised funding for the irrigation project at Jefferson Street Park.
- Created a system to allow for ball field rentals in hourly increments to increase revenue, including Cotton Mize field.
- Weekly onsite visits to establish relationships with the park's team and review work and progress of projects.

## GOALS

- Replace wood signage at pavilions and directional signage at Comanche Trail Park.
- Cut out dead trees and brush around the historic spring area to provide better views of all the waterfalls that make up the spring.
- Complete the astro turf project around All Abilities Park (this may be accomplished before Oct. 1).
- Start replacing playground equipment for neighborhood parks as well as repainting equipment that is still in good shape.
- Remove equipment that is broken or hazardous in neighborhood parks.
- Establish community volunteer groups for each park, ideally led by their respective district person on the new Parks Board.
- Convert stone storage buildings into ADA-compliant restrooms by All Abilities Parks.
- The addition of a crew chief to the park's team to improve our ability to handle multiple tasks at different locations, increase speed and efficacy.
- Improve equipment and ability to mow/maintain grass at all parks.

Historical Expenditures by Object Summary



**Expenditures by Object Summary**

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-027-370-5010-000	204,461	259,160	178,637	207,367	287,763
TERMINATION PAY	002-027-370-5021-000	1,788	0	989	989	1,030
VACATION BUY BACK	002-027-370-5022-000	0	1,624	138	138	1,350
OVERTIME	002-027-370-5035-000	2,712	5,000	447	447	1,500
RETENTION STIPENDS	002-027-370-5040-000	10,500	0	0	0	0
LONGEVITY	002-027-370-5045-000	1,210	1,988	2,204	2,510	2,585
RETIREMENT	002-027-370-5050-000	42,349	51,699	31,260	38,917	57,092
STANDBY PAY	002-027-370-5055-000	3,846	3,900	3,054	3,987	3,900
GROUP INSURANCE	002-027-370-5060-000	59,613	78,051	47,094	57,123	59,979
WORKERS' COMPENSATION	002-027-370-5065-000	12,272	12,272	12,272	12,272	12,272
RETIREMENT-DEFERRED COMP	002-027-370-5070-000	12,527	14,969	9,862	11,808	16,427
LIFE & DISABILITY INSURANCE	002-027-370-5075-000	1,876	2,703	1,443	1,860	1,916
MEDICARE	002-027-370-5080-000	3,289	3,939	2,698	3,131	4,323
UNEMPLOYMENT TAXES	002-027-370-5085-000	874	819	1,417	1,263	1,263
<b>Total PERSONNEL SERVICES</b>		<b>357,316</b>	<b>436,124</b>	<b>291,515</b>	<b>341,812</b>	<b>451,400</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-027-370-5110-000	0	0	108	0	0
FOOD SUPPLIES	002-027-370-5112-000	4,040	3,000	625	1,000	3,000
WEARING APPAREL	002-027-370-5114-000	2,865	2,500	2,945	2,658	2,500
GASOLINE, OIL & GREASE	002-027-370-5116-000	6,630	6,000	5,268	6,000	6,000
MINOR APPARATUS	002-027-370-5117-000	4,286	4,500	18,882	20,000	4,500
JANITORIAL SUPPLIES	002-027-370-5118-000	4,227	2,000	5,122	7,000	4,000
OTHER SUPPLIES	002-027-370-5123-000	5,311	4,300	2,455	3,000	4,300
UTILITIES	002-027-370-5128-000	32,603	24,000	19,621	24,000	24,000
LANDFILL	002-027-370-5128-001	10,013	1,000	945	1,000	1,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>Total SUPPLIES AND MATERIALS</b>		69,976	47,300	55,971	64,658	49,300
<b>MAINTENANCE OF LAND</b>						
LAND MAINTENANCE	002-027-370-5210-000	0	0	1,362	2,500	1,500
<b>Total MAINTENANCE OF LAND</b>		0	0	1,362	2,500	1,500
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	002-027-370-5311-000	4,832	4,000	1,564	4,000	4,000
MAINT. FENCES AND GATES	002-027-370-5322-000	3,513	2,000	234	2,000	2,000
MAINTENANCE OF BALLFIELDS	002-027-370-5323-000	9,441	2,000	2,380	2,500	2,500
MISCELLANEOUS IMPROVEMENT	002-027-370-5326-000	21,854	25,000	5,093	25,000	25,000
<b>Total MAINTENANCE OF BUILDINGS</b>		39,640	33,000	9,270	33,500	33,500
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-027-370-5411-000	370	1,600	1,114	1,600	1,600
VEHICLE MAINTENANCE	002-027-370-5412-000	26,560	25,000	20,044	25,000	25,000
MAINTENANCE OF MOWERS	002-027-370-5417-000	3,941	2,500	1,713	2,500	2,500
MAINT. MACHINERY, TOOLS, PUMPS	002-027-370-5425-000	852	0	159	0	0
<b>Total MAINTENANCE OF EQUIPMENT</b>		31,723	29,100	23,030	29,100	29,100
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-027-370-5511-000	1,095	1,500	1,045	1,500	1,500
HIRE OF EQUIPMENT	002-027-370-5515-000	7,618	13,000	9,642	13,000	18,600
INSURANCE	002-027-370-5520-000	6,548	6,548	8,144	8,150	8,800
SPECIAL SERVICES	002-027-370-5521-000	4,470	50,000	30,954	50,000	50,000
ELECTRICITY	002-027-370-5550-000	16,980	15,000	13,553	17,000	17,000
GAS FOR HEATING	002-027-370-5560-000	3,151	4,000	2,289	3,000	4,000
<b>Total CONTRACTUAL SERVICES</b>		39,861	90,048	65,626	92,650	99,900
<b>LAND</b>						
LAND	002-027-370-6100-000	0	0	11,300	11,305	0
<b>Total LAND</b>		0	0	11,300	11,305	0
<b>BUILDINGS/STRUCTURES</b>						

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
PARK STRUCTURES	002-027-370-6226-000	829,169	90,000	23,540	55,000	90,000
PARKING LOTS	002-027-370-6227-000	0	0	68,750	68,750	0
LIGHTING	002-027-370-6229-000	0	111,000	55,390	111,000	0
<b>Total BUILDINGS/STRUCTURES</b>		829,169	201,000	147,680	234,750	90,000
<b>EQUIPMENT</b>						
MACHINERY & EQUIPMENT	002-027-370-6311-000	0	7,500	0	7,500	22,000
MOWERS & EQUIPMENT	002-027-370-6314-000	12,808	33,000	0	0	0
<b>Total EQUIPMENT</b>		12,808	40,500	0	7,500	22,000
<b>Total Expenditures</b>		<b>1,380,493</b>	<b>877,072</b>	<b>605,755</b>	<b>817,775</b>	<b>776,700</b>

### Highlights

- **5123-OTHER SUPPLIES**
  - Projects that do not fall under building maintenance or minor apparatus, such as irrigation, paint, wood, chains, etc.
- **5323-MAINTENANCE OF BALLFIELDS**
  - Conditioner for Baseball Field
- **5326-MISCELLANEOUS IMPROVEMENT**
  - Miscellaneous improvements to parks including:
    - Repairing irrigation at Bert Andries Park, ABC Park, and Comanche Trail Park
    - Building picnic tables and bbq pits for parks
    - Renovating restrooms
- **5411-I.T. MAINT & AGREEMENTS**
  - Office 365
  - KnowBe4
  - Time Clock Plus
- **5511-COMMUNICATIONS**
  - Cell Phone for On-Call Staff
- **5515-HIRE OF EQUIPMENT**
  - Vehicle Leases
- **6226-PARK STRUCTURES**
  - ADA Compliant restrooms for Comanche Trail Park, near the new playground.
- **6311-MACHINERY & EQUIPMENT**
  - 4 Seat ATV (\$22,000)

## Personnel Summary-Parks

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Supervisor	1	1	1
Maintenance	5	6	5
Seasonal Maintenance	1	1	1
<b>TOTAL</b>	<b>7</b>	<b>8</b>	<b>7</b>

# Dept 375-Sports Complex

The Parks Department provides improvements and upkeep for parks and ballfield facilities available for public enjoyment. The Department strives to present aesthetically pleasing areas through the maintenance of playgrounds and other recreational equipment, grounds maintenance, weed and litter control and other landscaping activities.

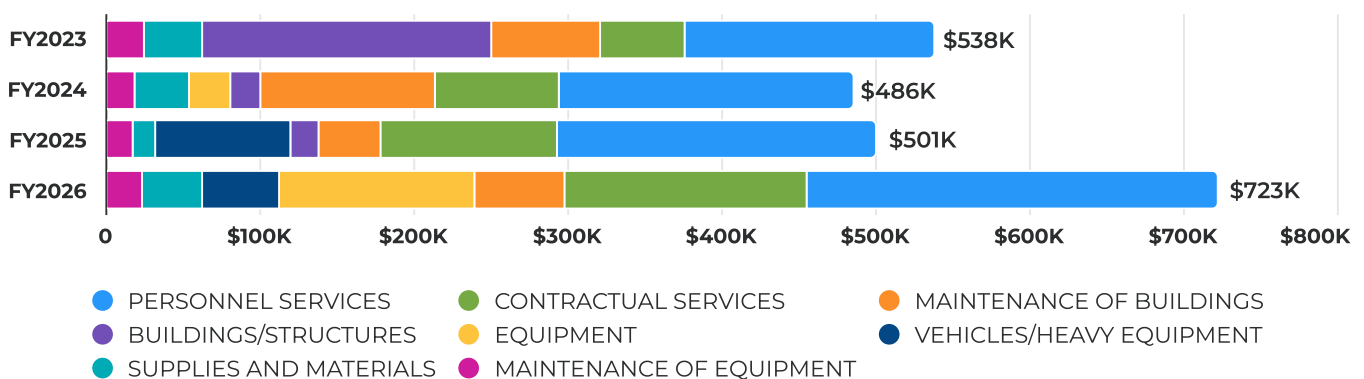
## ACHIEVEMENTS

- Ongoing work with a turf specialist; we are making significant gains in turf quality.
- Construction of new shop building.
- Over seeded all fields.
- Continued to improve our maintenance program and irrigation work.
- Continued to work on a comprehensive fertilizing program.
- Repaired mound damage by unauthorized removal by league.
- Pumphouse repairs.
- Increased use of fields by the community.
- Put the football field to use.
- Increased staff presence at games.
- Added additional backstops to the sports complex.

## GOALS

- Prepare and open field five for play.
- Mandatory meetings season-along with leagues using fields. These meetings must include multiple board members-not just the president.
- Continue to improve the maintenance program and fields through increased education.
- Work at obtaining a truly level field without "bounce back" spots and field hazards.
- Attract more tournament play.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
SALARIES	002-027-375-5010-000	113,326	120,888	125,869	158,052	165,955
VACATION BUY BACK	002-027-375-5022-000	1,575	1,622	1,661	1,661	1,711
OVERTIME	002-027-375-5035-000	2,473	6,000	2,998	3,135	3,500
RETENTION STIPENDS	002-027-375-5040-000	4,500	0	0	0	0
LONGEVITY	002-027-375-5045-000	476	805	790	881	907
RETIREMENT	002-027-375-5050-000	23,407	24,418	25,106	31,253	32,952
GROUP INSURANCE	002-027-375-5060-000	31,027	32,670	33,811	41,350	43,418
WORKERS' COMPENSATION	002-027-375-5065-000	5,073	5,073	5,073	5,073	5,073
RETIREMENT-DEFERRED COM	002-027-375-5070-000	6,869	8,371	7,275	9,055	9,481
LIFE & DISABILITY INSUR	002-027-375-5075-000	1,031	1,087	1,075	1,432	1,475
MEDICARE	002-027-375-5080-000	1,805	1,861	1,914	2,382	2,495
UNEMPLOYMENT TAXES	002-027-375-5085-000	354	351	1,129	1,111	1,111
<b>Total PERSONNEL SERVICES</b>		<b>191,916</b>	<b>203,146</b>	<b>206,701</b>	<b>255,385</b>	<b>268,078</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-027-375-5110-000	116	0	32	0	0
FOOD SUPPLIES	002-027-375-5112-000	356	600	257	200	600
WEARING APPAREL	002-027-375-5114-000	1,122	1,200	1,487	1,487	1,500
GASOLINE, OIL & GREASE	002-027-375-5116-000	6,200	6,000	2,974	4,500	4,500
MINOR APPARATUS	002-027-375-5117-000	8,008	7,500	5,728	7,500	7,500
JANITORIAL SUPPLIES	002-027-375-5118-000	2,999	750	284	500	750
PLANTS & GRASS	002-027-375-5122-000	10,930	20,000	30	20,000	20,000
OTHER SUPPLIES	002-027-375-5123-000	1,159	750	1,232	1,190	750
POSTAGE	002-027-375-5124-000	47	0	0	0	0
UTILITIES	002-027-375-5128-000	3,265	3,000	1,395	3,000	3,000
LANDFILL	002-027-375-5128-001	1,252	700	1,040	1,000	700
<b>Total SUPPLIES AND MATERIALS</b>		<b>35,453</b>	<b>40,500</b>	<b>14,459</b>	<b>39,377</b>	<b>39,300</b>

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	002-027-375-5311-000	2,587	1,000	4,197	5,000	5,000
MAINTENANCE OF WELLS	002-027-375-5321-000	11,409	5,000	33	5,000	5,000
MAINT. FENCES AND GATES	002-027-375-5322-000	2,133	1,000	0	1,000	1,000
MAINTENANCE OF BALLFIELDS	002-027-375-5323-000	40,795	27,000	28,628	40,000	40,000
MISCELLANEOUS IMPROVEMENTS	002-027-375-5326-000	56,637	7,500	7,955	8,500	7,500
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>113,561</b>	<b>41,500</b>	<b>40,812</b>	<b>59,500</b>	<b>58,500</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-027-375-5411-000	370	200	191	200	200
VEHICLE MAINTENANCE	002-027-375-5412-000	16,740	15,000	17,643	22,000	22,000
MAINTENANCE OF MOWERS	002-027-375-5417-000	786	500	182	500	500
MAINT. MACHINERY, TOOLS	002-027-375-5425-000	425	500	0	500	500
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>18,321</b>	<b>16,200</b>	<b>18,015</b>	<b>23,200</b>	<b>23,200</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-027-375-5511-000	2,956	1,400	1,674	2,400	2,400
HIRE OF EQUIPMENT	002-027-375-5515-000	756	2,500	2,810	4,700	21,700
INSURANCE	002-027-375-5520-000	27,057	23,000	35,633	35,633	38,300
SPECIAL SERVICES	002-027-375-5521-000	23,980	50,000	54,050	65,000	65,000
ELECTRICITY	002-027-375-5550-000	25,257	30,000	20,866	30,000	30,000
<b>Total CONTRACTUAL SERVICES</b>		<b>80,006</b>	<b>106,900</b>	<b>115,032</b>	<b>137,733</b>	<b>157,400</b>
<b>BUILDINGS/STRUCTURES</b>						
BUILDINGS	002-027-375-6200-000	0	45,000	13,385	45,000	0
PARK STRUCTURES	002-027-375-6226-000	19,726	100,000	4,798	100,000	0
<b>Total BUILDINGS/STRUCTURES</b>		<b>19,726</b>	<b>145,000</b>	<b>18,183</b>	<b>145,000</b>	<b>0</b>
<b>EQUIPMENT</b>						
MACHINERY & EQUIPMENT	002-027-375-6311-000	0	0	0	0	80,000
MOWERS & EQUIPMENT	002-027-375-6314-000	27,348	0	0	0	46,690

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>Total EQUIPMENT</b>		27,348	0	0	0	126,690
<b>VEHICLES/HEAVY EQUIPMENT</b>						
MOTOR VEHICLES	002-027-375-6401-000	0	55,000	87,310	88,000	50,000
<b>Total VEHICLES/HEAVY EQUIPMENT</b>		0	55,000	87,310	88,000	50,000
<b>Total Expenditures</b>		<b>486,332</b>	<b>608,246</b>	<b>500,514</b>	<b>748,195</b>	<b>723,168</b>

**Highlights**

- **5323-MAINTENANCE OF BALLFIELDS**
  - Ballfield refurbishments
- **5326-MISCELLANEOUS IMPROVEMENTS**
  - Replacement sunshades
- **5411-I.T. MAINT & AGREEMENTS**
  - Office 365
  - KnowBe4
- **5521-SPECIAL SERVICES**
  - Application of pre-emergence and chemicals.
- **6311-MACHINERY & EQUIPMENT**
  - Scoreboards (\$80,000)
- **6314-MOWERS & EQUIPMENT**
  - EFI Laser Ready Kohler ECH740 (\$46,690)
- **6401-MOTOR VEHICLES**
  - Ford F-150 Crew Cab (\$50,000)

## Personnel Summary-Sports Complex

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Supervisor	1	1	1
Maintenance	2	2	3
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>4</b>

# Dept 380-Aquatic Center

The Russ McEwen Family Aquatic Center opened on June 18, 2011, and is located in Comanche Trail Park. It provides a wonderful recreational opportunity for local citizens and surrounding communities, with two slides, a lazy river, water play features and sand play for younger children, concessions and rentable pavilions. Certified lifeguards trained in lifesaving techniques, first aid, and CPR are on duty during all hours of operation.

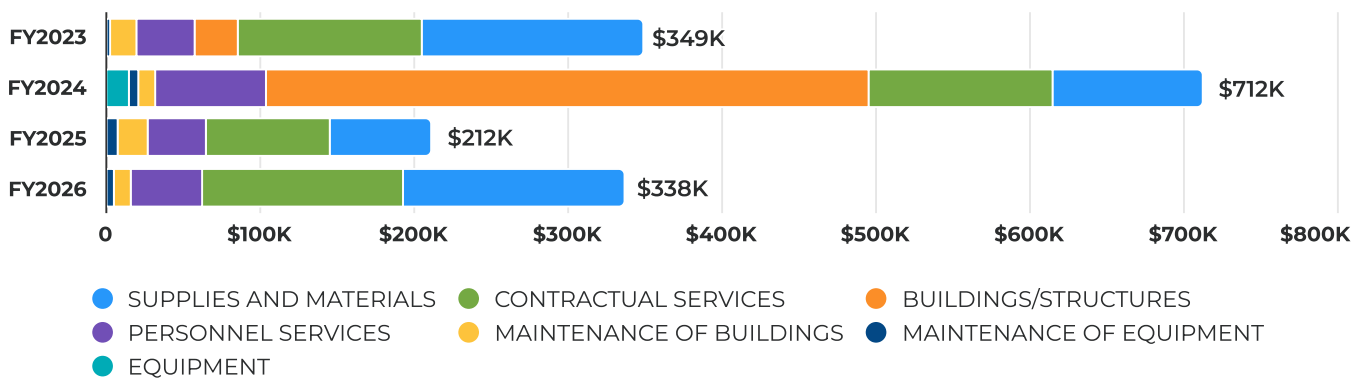
## ACHIEVEMENTS

- Fixed multiple plumbing and maintenance issues before and during the season.
- Torn canopies were replaced after the first big storm. Subsequent damage to other canopies will be replaced next year.
- Replaced damaged inner tubes.
- Dealt with numerous weather and technology issues and reopened quicker than planned on most occasions.
- New notice signage was created to be Texas code-compliant.
- The pool drained, and the grate was replaced for safety.
- Raised drain covers that were getting repeatedly broken off in grassy areas were replaced with flat grates.

## GOALS

- Add a heating system to prevent future pipe damage during the off-season.
- Increase security measures for the safety of employees and visitors.
- Replace the remaining damaged canopies.
- Repaint faded play structures.
- New sound system.
- Reintroduce splash cash since technical issues, lack of internet and storms made it unfeasible.
- Replace the hail-damaged portion of roof.

Historical Expenditures by Object Summary



**Expenditures by Object Summary**

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-027-380-5010-000	55,966	60,000	33,240	40,000	40,000
OVERTIME	002-027-380-5035-000	10,665	2,000	597	1,250	1,250
WORKERS' COMPENSATION	002-027-380-5065-000	1,126	1,126	1,126	1,126	1,126
RETIREMENT-DEFERRED COMP	002-027-380-5070-000	3,287	3,548	1,802	2,273	2,273
MEDICARE	002-027-380-5080-000	855	934	491	598	598
UNEMPLOYMENT TAXES	002-027-380-5085-000	439	250	342	275	275
<b>Total PERSONNEL SERVICES</b>		<b>72,337</b>	<b>67,858</b>	<b>37,598</b>	<b>45,522</b>	<b>45,522</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-027-380-5110-000	2,598	200	386	200	200
FOOD SUPPLIES	002-027-380-5112-000	39	0	0	0	0
WEARING APPAREL	002-027-380-5114-000	416	650	480	650	650
MINOR APPARATUS	002-027-380-5117-000	8,002	10,000	3,546	10,000	10,000
JANITORIAL SUPPLIES	002-027-380-5118-000	1,321	2,000	1,236	2,000	2,000
CHEMICALS	002-027-380-5119-000	37,886	67,000	25,673	67,000	67,000
OTHER SUPPLIES	002-027-380-5123-000	1,711	2,000	314	2,000	2,000
COST OF GOODS-CONCESSIONS	002-027-380-5126-001	30,413	40,000	23,846	40,000	40,000
UTILITIES	002-027-380-5128-000	14,452	22,000	10,730	22,000	22,000
<b>Total SUPPLIES AND MATERIALS</b>		<b>96,839</b>	<b>143,850</b>	<b>66,211</b>	<b>143,850</b>	<b>143,850</b>
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	002-027-380-5311-000	5,418	10,000	6,577	10,000	10,000
MISCELLANEOUS IMPROVEMENT	002-027-380-5326-000	5,278	1,000	13,336	15,800	1,000
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>10,696</b>	<b>11,000</b>	<b>19,913</b>	<b>25,800</b>	<b>11,000</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	002-027-380-5411-000	4,664	3,900	1,662	3,900	3,900

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
MAINT. MACHINERY, TOOLS, PUMPS	002-027-380- 5425-000	1,808	2,000	6,407	2,000	2,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		6,472	5,900	8,069	5,900	5,900
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-027-380- 5511-000	345	500	395	500	500
INSURANCE	002-027-380- 5520-000	18,686	18,656	23,930	23,930	25,800
SPECIAL SERVICES	002-027-380- 5521-000	69,473	70,000	33,175	70,000	70,000
PERMITS, LICENSES, TESTING FEE	002-027-380- 5541-000	531	0	0	0	0
ELECTRICITY	002-027-380- 5550-000	30,227	35,000	22,229	35,000	35,000
<b>Total CONTRACTUAL SERVICES</b>		119,262	124,156	79,729	129,430	131,300
<b>BUILDINGS/STRUCTURES</b>						
MISCELLANEOUS STRUCTURES	002-027-380- 6226-000	391,990	130,000	0	130,000	0
<b>Total BUILDINGS/STRUCTURES EQUIPMENT</b>		391,990	130,000	0	130,000	0
MACHINERY & EQUIPMENT	002-027-380- 6311-000	14,693	0	0	0	0
<b>Total EQUIPMENT</b>		14,693	0	0	0	0
<b>Total Expenditures</b>		<b>712,289</b>	<b>482,764</b>	<b>211,520</b>	<b>480,502</b>	<b>337,572</b>

**Highlights**

- **5411-I.T. MAINT & AGREEMENTS**
  - Pool Broadcasting fees (SESAC, ASCAP, Broadcast Music Inc.)
  - Lightspeed Point of Sale System
- **5521-SPECIAL SERVICES**
  - Contract with YMCA for lifeguards.
  - Service contracts with Splash Pads USA and Sunbelt.

## Personnel Summary-Aquatic Center

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Assistant Manager	3	3	2
Senior Part-Time Attendant	-	-	1
Part-Time Attendant	15	15	15
Seasonal Maintenance	-	-	1
<b>TOTAL</b>	<b>18</b>	<b>18</b>	<b>19</b>

# Dept 390-Golf Course

The Comanche Trail Municipal Golf Course is an 18-hole course that is open seven days a week. The course management is responsible for the maintenance, development, and operation of the course.

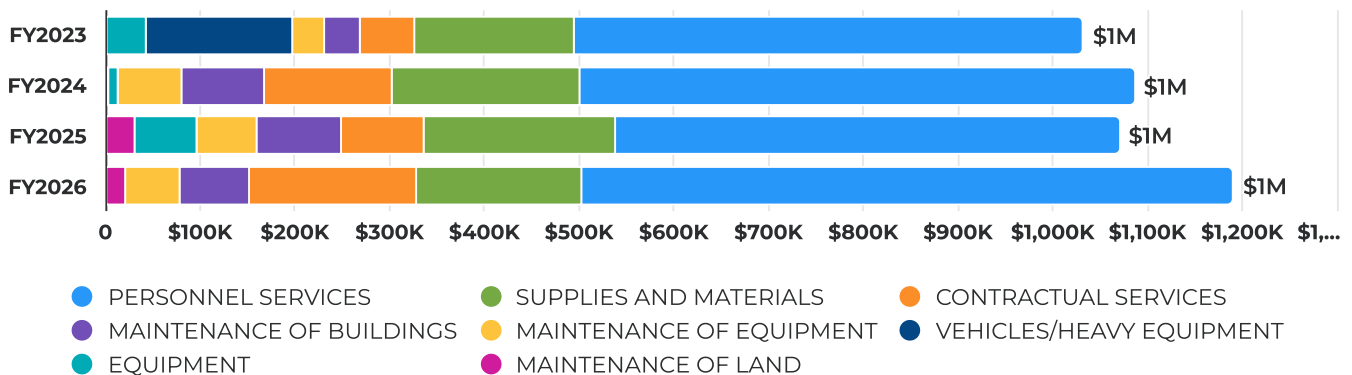
## ACHIEVEMENTS

- Continue to maintain fairways and tees.
- Improvements to the course on the greens and surrounds.
- Operate the Golf Course with a net positive operating budget.
- Going live with new Tee Time software and started utilizing the online booking of tee times.
- Increase the number of rounds by almost 25%.

## GOALS

- Repair the parking lot.
- Continue to become self-efficient, regarding an operations budget
- Fix areas within the fairways.
- Continue to get the course to an impressive level for the surrounding area.
- Upgrade pro shop and bathrooms.
- Add more staff to better serve our customers.
- Repave the cart paths.
- Repair bad spots in the greens.
- Increase the number of carts in our fleet. That will help us increase the number of rounds.
- Add more equipment for golf course maintenance.

Historical Expenditures by Object Summary



**Expenditures by Object Summary**

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	002-027-390-5010-000	333,972	350,843	338,616	416,072	436,876
TERMINATION PAY	002-027-390-5021-000	12,353	0	0	0	0
VACATION BUY BACK	002-027-390-5022-000	8,603	8,861	7,157	7,157	8,851
OVERTIME	002-027-390-5035-000	31,005	25,000	16,442	20,745	21,000
RETENTION STIPENDS	002-027-390-5040-000	13,500	0	0	0	0
LONGEVITY	002-027-390-5045-000	5,846	10,032	8,466	9,576	9,863
RETIREMENT	002-027-390-5050-000	74,999	75,118	69,307	86,190	91,267
GROUP INSURANCE	002-027-390-5060-000	60,406	76,806	51,163	65,498	68,773
WORKERS' COMPENSATION	002-027-390-5065-000	12,019	12,019	12,019	12,019	12,019
RETIREMENT-DEFERRED COMP	002-027-390-5070-000	22,560	21,750	20,394	24,972	26,260
LIFE & DISABILITY INSURANCE	002-027-390-5075-000	2,481	2,557	2,386	3,180	3,275
MEDICARE	002-027-390-5080-000	5,883	5,724	5,367	6,571	6,911
UNEMPLOYMENT TAXES	002-027-390-5085-000	1,299	819	1,900	1,883	1,883
<b>Total PERSONNEL SERVICES</b>		<b>584,924</b>	<b>589,529</b>	<b>533,215</b>	<b>653,863</b>	<b>686,978</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-027-390-5110-000	2,155	1,500	716	800	1,500
FOOD SUPPLIES	002-027-390-5112-000	0	0	377	0	0
WEARING APPAREL	002-027-390-5114-000	678	1,200	2,347	2,550	2,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
GASOLINE, OIL & GREASE	002-027-390-5116-000	13,671	12,000	12,825	14,000	14,000
MINOR APPARATUS	002-027-390-5117-000	8,870	6,500	19,121	15,000	6,500
JANITORIAL SUPPLIES	002-027-390-5118-000	979	700	693	700	700
PLANTS & GRASS	002-027-390-5122-000	57,187	35,000	68,744	70,000	50,000
OTHER SUPPLIES	002-027-390-5123-000	10,011	6,500	9,387	17,000	6,500
POSTAGE	002-027-390-5124-000	1	0	0	0	0
COST OF GOODS-MERCHANDISE	002-027-390-5126-000	59,121	55,000	54,713	55,000	55,000
COST OF GOODS-CONCESSIONS	002-027-390-5126-001	36,941	30,000	24,789	30,000	30,000
UTILITIES	002-027-390-5128-000	3,418	3,000	2,663	4,000	4,000
LANDFILL	002-027-390-5128-001	6,716	4,500	4,651	4,500	4,500
<b>Total SUPPLIES AND MATERIALS</b>		<b>199,746</b>	<b>155,900</b>	<b>201,026</b>	<b>213,550</b>	<b>174,700</b>
<b>MAINTENANCE OF LAND</b>						
LAND MAINTENANCE	002-027-390-5210-000	3,400	1,500	31,575	31,500	20,000
<b>Total MAINTENANCE OF LAND</b>		<b>3,400</b>	<b>1,500</b>	<b>31,575</b>	<b>31,500</b>	<b>20,000</b>
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	002-027-390-5311-000	1,664	18,000	1,735	12,000	18,000
MAINTENANCE OF WELLS	002-027-390-5321-000	14,285	5,000	3,345	5,000	5,000
MISCELLANEOUS IMPROVEMENT	002-027-390-5326-000	70,877	50,000	84,658	90,000	50,000
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>86,826</b>	<b>73,000</b>	<b>89,738</b>	<b>107,000</b>	<b>73,000</b>
<b>MAINTENANCE OF EQUIPMENT</b>						

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
I.T. MAINT & AGREEMENTS	002-027-390-5411-000	- 3,548	7,800	13,674	13,500	10,000
VEHICLE MAINTENANCE	002-027-390-5412-000	56,023	20,000	42,285	55,000	40,000
FIRE APPARATUS	002-027-390-5413-000	134	240	72	240	240
MOWERS	002-027-390-5417-000	3,331	5,000	0	5,000	5,000
MAINT HEATING & COOLING SYSTEM	002-027-390-5422-000	3,041	800	734	800	800
MAINT. MACHINERY, TOOLS, PUMPS	002-027-390-5425-000	8,133	3,000	7,060	3,000	3,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>67,112</b>	<b>36,840</b>	<b>63,826</b>	<b>77,540</b>	<b>59,040</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-027-390-5511-000	3,995	3,900	3,726	3,900	3,900
HIRE OF EQUIPMENT	002-027-390-5515-000	0	0	0	0	68,000
INSURANCE	002-027-390-5520-000	6,332	6,175	7,741	7,800	8,350
SPECIAL SERVICES	002-027-390-5521-000	87,341	40,000	44,985	80,000	50,000
TRAVEL EXPENSE	002-027-390-5530-000	1,436	0	595	100	100
DUES & SUBSCRIPTIONS	002-027-390-5540-000	0	800	4,458	800	800
PERMITS,LICENSES,TESTING FEES	002-027-390-5541-000	0	200	0	200	200
ELECTRICITY	002-027-390-5550-000	32,964	40,000	20,639	35,000	40,000
GAS FOR HEATING	002-027-390-5560-000	2,776	3,000	5,058	5,100	5,000
<b>Total CONTRACTUAL SERVICES</b>		<b>134,844</b>	<b>94,075</b>	<b>87,201</b>	<b>132,900</b>	<b>176,350</b>
<b>BUILDINGS/STRUCTURES</b>						
BUILDINGS	002-027-390-6200-000	0	85,000	0	140,000	0

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>Total BUILDINGS/STRUCTURES</b>		0	85,000	0	140,000	0
<b>EQUIPMENT</b>						
FURNITURE & FIXTURE	002-027-390-6310-000	9,342	0	0	0	0
MACHINERY & EQUIPMENT	002-027-390-6311-000	0	110,000	0	0	0
MOWERS & EQUIPMENT	002-027-390-6314-000	0	0	64,370	64,370	0
<b>Total EQUIPMENT</b>		9,342	110,000	64,370	64,370	0
<b>Total Expenditures</b>		<b>1,086,194</b>	<b>1,145,844</b>	<b>1,070,950</b>	<b>1,420,723</b>	<b>1,190,068</b>

### Highlights

- **5010-SALARIES**
  - Includes one additional position for Maintenance Worker.
- **5116-GASOLINE, OIL & GREASE**
  - Fuel for carts/mowers
- **5123-OTHER SUPPLIES**
  - Sprinkler Heads
- **5210-LAND MAINTENANCE**
  - Tree trimming
- **5311-MAINTENANCE OF BUILDINGS**
  - Repair restrooms
  - Pro Shop flooring
- **5326-MISCELLANEOUS IMPROVEMENT**
  - Irrigation supplies, carts, fencing, sand traps and cart trails
- **5411-I.T. MAINT & AGREEMENTS**
  - Lightspeed (Online booking/point of sale system)
  - Office 365
  - KnowBe4
- **5521-SPECIAL SERVICES**
  - Security Alarm
  - Janitorial services
  - Water Well service

## Personnel Summary-Golf Course

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Manager	-	1	1
Maintenance	3	5	3
Seasonal Maintenance	2	2	1
Part-Time Maintenance	1	2	-
Interim Golf Supervisor	1	1	1
Interim Golf Course Crew Leader	1	1	1
Part-Time Pro Shop Attendant	1	1	1
Pro Shop Attendant	2	2	2
<b>TOTAL</b>	<b>11</b>	<b>15</b>	<b>10</b>

# Dept 410-Moss Lake

Moss Lake provides fishing, swimming, camping and other recreational opportunities for the general public. The City contracts the caretaker duties to an outside vendor.

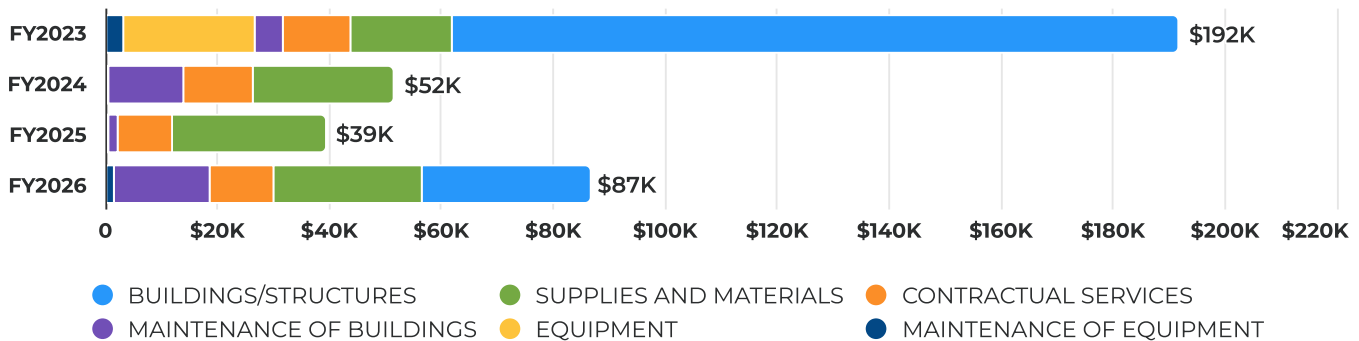
## ACHIEVEMENTS

- Began demolition of the old housing structure to improve the scenery.
- Continuing improvements around the living quarters with a privacy fence.
- Completed repairs on bathrooms.
- Cleaned trails, trimmed trees, and picked up trash daily.
- Improved lighting around the lake.
- Changed operating hours to better improve the facilities.

## GOALS

- Improve the camping shelters.
- Improve all RV spaces.
- Seal coat the paved road.
- Utilize a ticket booth and add staff to improve visitor efforts to pay to use the facility.
- Continue to utilize individuals involved with community service to improve cleanliness and overall facility appearance.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-027-410-5110-000	53	400	1,319	400	400
GASOLINE, OIL & GREASE	002-027-410-5116-000	1,191	3,000	5,577	8,200	3,000
MINOR APPARATUS	002-027-410-5117-000	437	2,000	359	600	2,000
JANITORIAL SUPPLIES	002-027-410-5118-000	232	350	228	350	350

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
UTILITIES	002-027-410-5128-000	16,787	10,000	14,150	15,000	15,000
LANDFILL	002-027-410-5128-001	6,703	6,000	5,934	6,000	6,000
<b>Total SUPPLIES AND MATERIALS</b>		25,404	21,750	27,567	30,550	26,750
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	002-027-410-5311-000	7,101	2,000	1,800	2,000	2,000
STREET MARKERS	002-027-410-5320-000	0	5,000	0	5,000	5,000
MISCELLANEOUS IMPROVEMENT	002-027-410-5326-000	6,297	10,000	0	10,000	10,000
<b>Total MAINTENANCE OF BUILDINGS</b>		13,398	17,000	1,800	17,000	17,000
<b>MAINTENANCE OF EQUIPMENT</b>						
VEHICLE MAINTENANCE	002-027-410-5412-000	611	1,200	417	600	1,200
MAINT OF FIRE APPARATUS	002-027-410-5413-000	0	75	0	75	75
MOWERS	002-027-410-5417-000	0	200	0	200	200
<b>Total MAINTENANCE OF EQUIPMENT</b>		611	1,475	417	875	1,475
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-027-410-5511-000	1,204	1,200	999	1,200	1,200
INSURANCE	002-027-410-5520-000	829	840	257	260	280
SPECIAL SERVICES	002-027-410-5521-000	0	500	2,880	3,000	500
ELECTRICITY	002-027-410-5550-000	10,148	9,400	5,571	9,400	9,400
<b>Total CONTRACTUAL SERVICES</b>		12,181	11,940	9,707	13,860	11,380
<b>BUILDINGS/STRUCTURES</b>						
OTHER STRUCTURES	002-027-410-6226-000	0	12,500	0	12,500	30,000
<b>Total BUILDINGS/STRUCTURES</b>		0	12,500	0	12,500	30,000
<b>EQUIPMENT</b>						
MACHINERY & EQUIPMENT	002-027-410-6311-000	0	15,000	0	15,000	0
<b>Total EQUIPMENT</b>		0	15,000	0	15,000	0
<b>Total Expenditures</b>		<b>51,594</b>	<b>79,665</b>	<b>39,491</b>	<b>89,785</b>	<b>86,605</b>

# Dept 420-City Hall

This activity provides for the operation of the City Hall building, including electricity, natural gas, insurance, building maintenance, and janitorial service.

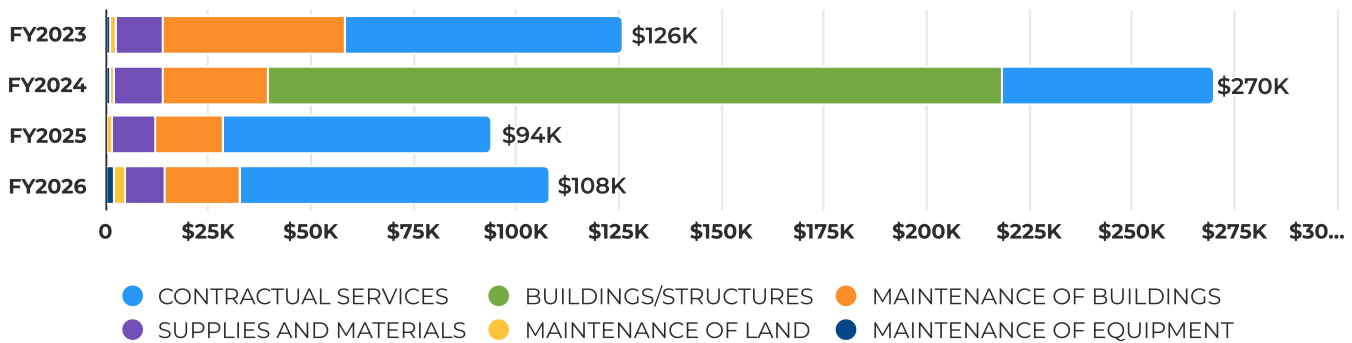
## ACHIEVEMENTS

- Replacement of the windows at City Hall and council chambers.
- Repairs on walls in the Finance offices.

## GOALS

- Continue renovations and upgrades to windows and flooring.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	002-027-420-5110-000	4,322	2,200	3,909	3,500	2,200
FOOD SUPPLIES	002-027-420-5112-000	1,917	1,500	1,775	1,700	1,500
MINOR APPARATUS	002-027-420-5117-000	1,723	200	238	750	500
JANITORIAL SUPPLIES	002-027-420-5118-000	2,114	1,800	2,116	2,500	2,200
OTHER SUPPLIES	002-027-420-5123-000	1,334	2,300	1,413	2,000	2,500
UTILITIES	002-027-420-5128-000	660	1,100	829	1,100	1,100
<b>Total SUPPLIES AND MATERIALS</b>		<b>12,070</b>	<b>9,100</b>	<b>10,280</b>	<b>11,550</b>	<b>10,000</b>
<b>MAINTENANCE OF LAND</b>						

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
LAND MAINTENANCE	002-027-420-5210-000	792	2,000	1,663	3,500	2,500
<b>Total MAINTENANCE OF LAND</b>		792	2,000	1,663	3,500	2,500
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	002-027-420-5311-000	25,357	10,000	16,428	20,000	18,000
<b>Total MAINTENANCE OF BUILDINGS</b>		25,357	10,000	16,428	20,000	18,000
<b>MAINTENANCE OF EQUIPMENT</b>						
MAINT. OF FIRE APPARATUS	002-027-420-5413-000	72	100	0	100	100
MAINT. HEATING & COOLING SYSTM	002-027-420-5422-000	1,115	2,000	116	2,000	2,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		1,187	2,100	116	2,100	2,100
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-027-420-5511-000	0	100	635	600	600
HIRE OF EQUIPMENT	002-027-420-5515-000	-15,658	18,000	7,425	11,000	11,000
INSURANCE	002-027-420-5520-000	11,731	13,000	14,806	14,806	16,000
SPECIAL SERVICES	002-027-420-5521-000	40,868	27,500	29,796	34,000	34,000
ELECTRICITY	002-027-420-5550-000	8,739	7,500	8,009	7,500	7,500
GAS FOR HEATING	002-027-420-5560-000	6,003	5,400	4,857	6,500	6,500
<b>Total CONTRACTUAL SERVICES</b>		51,682	71,500	65,529	74,406	75,600
<b>BUILDINGS/STRUCTURES</b>						
BUILDINGS	002-027-420-6200-000	178,741	0	0	0	0
<b>Total BUILDINGS/STRUCTURES</b>		178,741	0	0	0	0
<b>Total Expenditures</b>		<b>269,829</b>	<b>94,700</b>	<b>94,016</b>	<b>111,556</b>	<b>108,200</b>

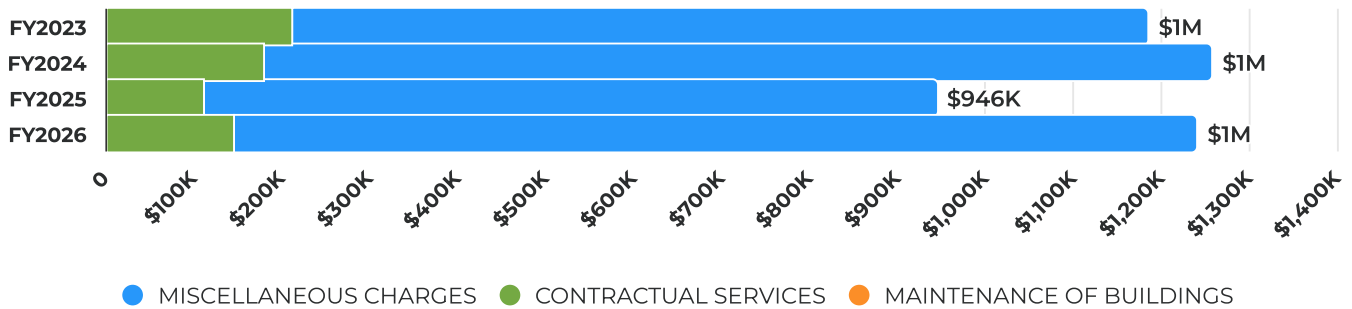
**Highlights**

- **5521-SPECIAL SERVICES**
  - Janitorial services
  - Document shredding

# Dept 000-Non-Departmental

Non-Departmental accounts for any expenses that are not exclusively within the functional responsibilities of any one department, as well as contributions to other programs or agencies that provide services benefitting the citizens of Big Spring.

**Historical Expenditures by Object Summary**



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>MAINTENANCE OF BUILDINGS</b>						
MAINT OF BLDGS	002-001-000-5311-000	113	0	0	0	0
<b>Total MAINTENANCE OF BUILDINGS</b>		113	0	0	0	0
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	002-001-000-5511-000	899	1,500	1,897	1,500	1,500
INSURANCE	002-001-000-5520-000	11,506	13,624	4,694	4,694	5,050
SPECIAL SERVICES	002-001-000-5521-000	87,993	81,000	2,163	81,000	81,000
SPECIAL SERVICES-CREDIT CARD FEES	002-001-000-5521-009	0	0	53,185	0	0
SPEC SERVICES-ATTORNEY TAX COL	002-001-000-5521-011	72,902	50,000	43,885	50,000	50,000
BANK CHARGES	002-001-000-5521-017	3,224	3,000	2,150	3,000	3,000
RENTS	002-001-000-5535-000	2,316	2,316	2,316	2,316	2,316
ELECTRICITY	002-001-000-5550-000	1,703	3,300	1,045	3,300	3,300

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>Total CONTRACTUAL SERVICES</b>		<b>180,543</b>	<b>154,740</b>	<b>111,336</b>	<b>145,810</b>	<b>146,166</b>
<b>MISCELLANEOUS CHARGES</b>						
HOWARD CO. APPRAISAL	002-001-000-5611-000	73,884	78,098	59,259	78,098	78,098
CONTRIBUTIONS-VICTIM SERVICES	002-001-000-5611-005	17,500	17,500	17,500	17,500	17,500
CONTRIBUTIONS-CHAPLAIN PROGRAM	002-001-000-5611-015	5,000	5,000	5,000	5,000	5,000
HOWARD CO LAW ENF CTR	002-001-000-5611-017	732,689	740,000	681,900	740,000	740,000
ECONOMIC DEVELOPMENT	002-001-000-5617-000	50,000	151,517	0	151,517	151,517
ECONOMIC DEV ST PLAZA 380	002-001-000-5617-001	47,916	50,000	51,462	50,000	50,000
PROPERTY TAX COLLECTION FEES	002-001-000-5635-000	18,475	18,475	18,932	18,475	18,475
BAD DEBT WRITE-OFF	002-001-000-5643-000	132,825	35,000	0	35,000	35,000
LATE PAY FEES & PENALTIES	002-001-000-5645-000	0	0	958	0	0
<b>Total MISCELLANEOUS CHARGES</b>		<b>1,078,288</b>	<b>1,095,590</b>	<b>835,012</b>	<b>1,095,590</b>	<b>1,095,590</b>
<b>Total Expenditures</b>		<b>1,258,944</b>	<b>1,250,330</b>	<b>946,347</b>	<b>1,241,400</b>	<b>1,241,756</b>

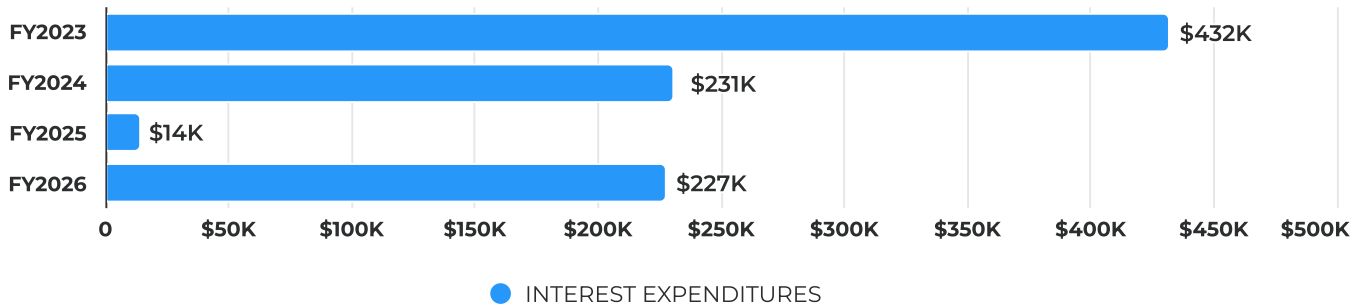
## Highlights:

- **5511-COMMUNICATIONS**
  - Non-Department phone line charges
    - City Hall Fax Line
    - Council Chambers
    - Conference Room
- **5520-INSURANCE**
  - Transmitter Building
- **5521-SPECIAL SERVICES**
  - Charges by various credit card companies to process credit card payments received from our customers.
- **5521-011-SPEC SERVICES-ATTORNEY TAX COL**
  - Delinquent Tax Attorney - 20% of delinquent taxes collected.
- **5535-RENTS**
  - Rent of storage facilities at Airpark.
- **5550-ELECTRICITY**
  - Electricity costs for Westside Community Center and Radio Tower.

# Dept 070-Debt Service (General Fund)

Debt Service is a Non-Departmental activity that accounts for lease purchase for equipment purchased with this funding.

Historical Expenditures by Object Summary

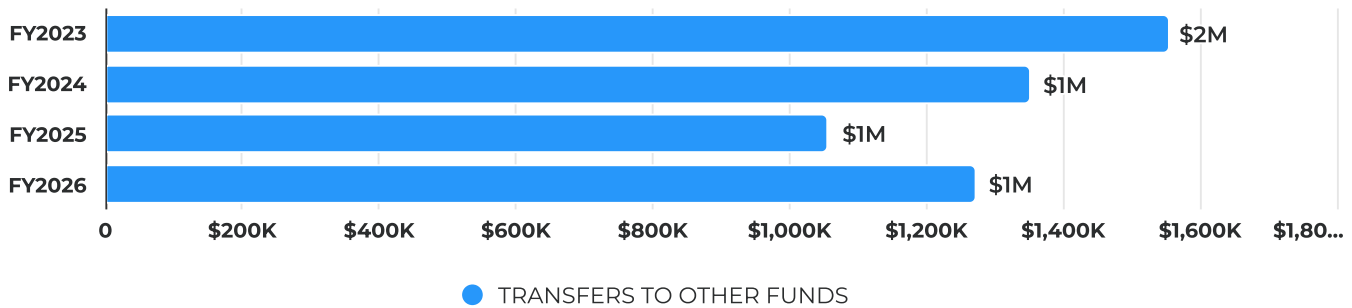


## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>INTEREST EXPENDITURES</b>						
DEBT SVC-2018-19 EQUIPMENT	002-070-070-5701-060	41,839	41,840	0	41,840	41,840
DEBT SVC-2019-20 EQUIPMENT	002-070-070-5701-061	55,464	55,464	13,866	55,464	55,464
DEBT SVC ENTERPRISE	002-070-070-5701-063	133,316	130,010	0	130,010	130,010
<b>Total INTEREST EXPENDITURES</b>		<b>230,620</b>	<b>227,314</b>	<b>13,866</b>	<b>227,314</b>	<b>227,314</b>
<b>Total Expenditures</b>		<b>230,620</b>	<b>227,314</b>	<b>13,866</b>	<b>227,314</b>	<b>227,314</b>

# Dept 080-Intergovernmental Transfers (General Fund)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TRANSFERS TO OTHER FUNDS</b>						
TRANSFER TO CEMETERY	002-080-080-5802-000	32,522	120,000	120,000	120,000	120,000
TRANSFER TO OTHER FUNDS	002-080-080-5808-000	191,045	23,900	-191,045	23,900	23,900
TRANSFER TO EMS FUND	002-080-080-5818-000	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000
TRANSFER TO RADIO COMMUNICATIO	002-080-080-5823-000	67,006	66,857	67,006	66,857	66,857
<b>Total TRANSFERS TO OTHER FUNDS</b>		<b>1,350,573</b>	<b>1,270,757</b>	<b>1,055,961</b>	<b>1,270,757</b>	<b>1,270,757</b>
<b>Total Expenditures</b>		<b>1,350,573</b>	<b>1,270,757</b>	<b>1,055,961</b>	<b>1,270,757</b>	<b>1,270,757</b>

### Highlights:

- **5802-TRANSFER TO CEMETERY**
  - General Fund's Subsidy to Cemetery Fund.
- **5818-TRANSFER TO EMS FUND**
  - General Fund's Subsidy to EMS. EMS also receives subsidy from Howard County.

# ENTERPRISE FUNDS

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>22,884,880</b>	<b>31,684,781</b>	<b>30,329,839</b>
<b>Revenues</b>			
LICENSES AND PERMITS	120,457	119,500	119,500
GRANTS AND OTHER AGENCIES	4,728,465	2,899,906	450,000
GENERAL SALES & SERVICES	20,164,708	19,626,600	20,030,600
INTEREST INCOME	1,257,807	1,202,800	1,202,800
PROPERTY	7,129,171	5,231,900	5,940,900
TRANSFERS FROM OTHER FUNDS	2,060,000	2,060,000	1,060,000
MISCELLANEOUS	207,057	84,630	12,230
<b>Total Revenues</b>	<b>35,667,664</b>	<b>31,225,336</b>	<b>28,816,030</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	6,417,822	6,998,210	7,569,186
SUPPLIES AND MATERIALS	6,320,735	6,976,955	7,236,655
MAINTENANCE OF LAND	210	400	400
MAINTENANCE OF BUILDINGS	1,073,543	1,086,000	1,453,250
MAINTENANCE OF EQUIPMENT	2,251,467	1,951,850	2,139,995
CONTRACTUAL SERVICES	3,168,733	3,956,919	3,394,849
MISCELLANEOUS CHARGES	2,947,631	2,357,468	2,385,508
INTEREST EXPENDITURES	-47,386	338,996	338,996
TRANSFERS TO OTHER FUNDS	517,916	1,155,782	155,782
FUEL EXPENSE	159,924	425,000	425,000
LAND	0	2,600	788,970
BUILDINGS/STRUCTURES	4,422,715	2,127,700	7,252,000
EQUIPMENT	1,168,153	3,955,214	5,667,000
VEHICLES/HEAVY EQUIPMENT	1,675,250	1,247,185	1,560,000
<b>Total Expenditures</b>	<b>30,076,713</b>	<b>32,580,278</b>	<b>40,367,591</b>
<b>Total Revenues Less Expenditures</b>	<b>5,590,951</b>	<b>-1,354,942</b>	<b>-11,551,561</b>
<b>Ending Fund Balance</b>	<b>28,475,831</b>	<b>30,329,839</b>	<b>18,778,278</b>

**Expenditures by Department**

<b>Category</b>	<b>FY23-24 Actual</b>	<b>FY24-25 Revised</b>	<b>FY25-26 Proposed</b>
NON-DEPARTMENTAL	2,151	0	0
PUBLIC WORKS	4,387,117	4,422,784	4,522,884
DEBT SERVICE	-47,386	338,996	338,996
INTERGOVERNMENTAL TRANSFERS	517,916	1,155,782	155,782
AMBULANCE	3,118,499	2,914,326	2,910,496
SANITATION	4,406,989	4,649,892	4,313,911
LANDFILL	1,713,908	1,771,163	3,277,793
AIRPARK & INDUSTRIAL CENTER	2,605,460	6,546,064	7,624,771
WATER TREATMENT	3,710,100	3,105,093	5,236,077
DISTRIBUTION & COLLECTION	4,386,717	4,748,881	4,328,092
CUSTOMER SERVICE	855,595	815,731	902,151
WASTEWATER TREATMENT	4,158,095	1,862,571	6,485,929
MATERIAL CONTROL	222,206	210,594	237,909
CITY HALL ANNEX/PUBLIC WORKS	39,346	38,401	32,800
<b>Total Expenditures</b>	<b>30,076,713</b>	<b>32,580,278</b>	<b>40,367,591</b>

# WATER AND SEWER FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>7,478,997</b>	<b>11,698,070</b>	<b>12,595,726</b>
<b>Revenues</b>			
GRANTS AND OTHER AGENCIES	3,753,380	2,360,588	0
GENERAL SALES & SERVICES	13,991,242	13,602,000	13,872,000
INTEREST INCOME	372,716	300,000	300,000
MISCELLANEOUS	47,485	15,400	12,200
<b>Total Revenues</b>	<b>18,164,823</b>	<b>16,277,988</b>	<b>14,184,200</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	3,249,978	3,327,961	3,522,953
SUPPLIES AND MATERIALS	4,683,000	4,920,075	5,120,225
MAINTENANCE OF LAND	210	400	400
MAINTENANCE OF BUILDINGS	782,610	752,000	1,077,250
MAINTENANCE OF EQUIPMENT	1,104,138	978,100	1,129,945
CONTRACTUAL SERVICES	1,839,829	1,632,331	1,560,581
MISCELLANEOUS CHARGES	930,609	945,688	921,988
INTEREST EXPENDITURES	-55,312	60,950	60,950
TRANSFERS TO OTHER FUNDS	-498,818	117,828	117,828
BUILDINGS/STRUCTURES	1,442,693	1,070,000	4,975,000
EQUIPMENT	466,814	1,575,000	1,535,000
VEHICLES/HEAVY EQUIPMENT	0	0	550,000
<b>Total Expenditures</b>	<b>13,945,750</b>	<b>15,380,332</b>	<b>20,572,120</b>
<b>Total Revenues Less Expenditures</b>	<b>4,219,073</b>	<b>897,656</b>	<b>-6,387,920</b>
<b>Ending Fund Balance</b>	<b>11,698,070</b>	<b>12,595,726</b>	<b>6,207,806</b>

**Expenditures by Department**

<b>Category</b>	<b>FY23-24 Actual</b>	<b>FY24-25 Revised</b>	<b>FY25-26 Proposed</b>
PUBLIC WORKS	4,386,587	4,420,284	4,520,384
DEBT SERVICE	-55,312	60,950	60,950
INTERGOVERNMENTAL TRANSFERS	-498,818	117,828	117,828
WATER TREATMENT	3,178,776	3,105,093	5,236,077
DISTRIBUTION & COLLECTION	3,794,579	4,748,881	4,328,092
CUSTOMER SERVICE	855,595	815,731	902,151
WASTEWATER TREATMENT	2,022,792	1,862,571	5,135,929
MATERIAL CONTROL	222,206	210,594	237,909
CITY HALL ANNEX/PUBLIC WORKS	39,346	38,401	32,800
<b>Total Expenditures</b>	<b>13,945,750</b>	<b>15,380,332</b>	<b>20,572,120</b>

# REVENUES-WATER AND SEWER FUND

FY26 Revenues by Revenue Source



● GENERAL SALES & SERVICES	<b>\$13,872,000</b>	97.80%
● INTEREST INCOME	<b>\$300,000</b>	2.12%
● MISCELLANEOUS	<b>\$12,200</b>	0.09%

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>GRANTS AND OTHER AGENCIES</b>						
2021-22 ARP FUNDS	405-4200-006	3,753,380	2,360,588	0	2,360,588	0
<b>Total GRANTS AND OTHER AGENCIES</b>		<b>3,753,380</b>	<b>2,360,588</b>	<b>0</b>	<b>2,360,588</b>	<b>0</b>
<b>GENERAL SALES &amp; SERVICES</b>						
WATER SALES	405-4350-000	10,988,910	10,350,000	7,979,574	10,750,000	11,020,000
SEWAGE DISPOSAL	405-4355-000	2,703,968	2,550,000	2,022,221	2,550,000	2,550,000
WATER TAMPERING FEES	405-4359-000	2,000	2,000	600	2,000	2,000
LATE CHARGES	405-4361-000	199,960	200,000	153,606	200,000	200,000
SERVICE RESTORATION FEES	405-4363-000	71,940	65,000	59,500	70,000	70,000
NEW SERVICE FEES	405-4364-000	22,731	17,500	19,732	25,000	25,000
NEW WATER TAPS	405-4370-000	512	1,200	2,048	3,000	3,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
NEW SEWER TAPS	405-4371-000	1,222	1,000	1,374	2,000	2,000
<b>Total GENERAL SALES &amp; SERVICES</b>		13,991,242	13,186,700	10,238,656	13,602,000	13,872,000
<b>INTEREST INCOME</b>						
INTEREST INCOME	405-4602-000	372,716	245,000	238,684	300,000	300,000
<b>Total INTEREST INCOME</b>		372,716	245,000	238,684	300,000	300,000
<b>MISCELLANEOUS</b>						
CASH OVER/(SHORT)	405-4900-000	30	0	90	0	0
INSURANCE RECOVERY	405-4903-000	0	0	20,491	0	0
OTHER INCOME	405-4905-000	33,305	0	3,126	3,200	0
RETURNED CHECK FEES	405-4906-000	1,650	1,500	1,175	1,500	1,500
SALE OF GARBAGE BAGS	405-4907-000	0	200	0	200	200
SEWER DUMPING AT WWTP	405-4916-000	12,500	18,000	8,000	10,500	10,500
<b>Total MISCELLANEOUS</b>		47,485	19,700	32,882	15,400	12,200
<b>Total Revenues</b>		<b>18,164,823</b>	<b>15,811,988</b>	<b>10,510,222</b>	<b>16,277,988</b>	<b>14,184,200</b>

### Highlights:

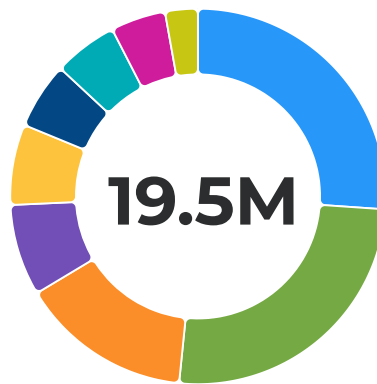
- **4200-006-2021-22 ARP FUNDS**
  - Balance of the 2021-22 ARPA Funds

# PUBLIC WORKS DIVISION (ENTERPRISE FUNDS)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PUBLIC WORKS	4,386,587	4,420,284	4,520,384
WATER TREATMENT	3,178,776	3,105,093	5,236,077
DISTRIBUTION & COLLECTION	3,794,579	4,748,881	4,328,092
WASTEWATER TREATMENT	2,022,792	1,862,571	5,135,929
MATERIAL CONTROL	222,206	210,594	237,909
CITY HALL ANNEX/PUBLIC WORKS	39,346	38,401	32,800
<b>Total Expenditures</b>	<b>13,644,286</b>	<b>14,385,824</b>	<b>19,491,191</b>

## FY26 Expenditures by Object Summary



<span style="color: blue;">●</span> SUPPLIES AND MATERIALS	<b>\$5,085,625</b>	26.09%
<span style="color: green;">●</span> BUILDINGS/STRUCTURES	<b>\$4,975,000</b>	25.52%
<span style="color: orange;">●</span> PERSONNEL SERVICES	<b>\$2,880,652</b>	14.78%
<span style="color: purple;">●</span> EQUIPMENT	<b>\$1,535,000</b>	7.88%
<span style="color: yellow;">●</span> CONTRACTUAL SERVICES	<b>\$1,352,331</b>	6.94%
<span style="color: darkblue;">●</span> MAINTENANCE OF EQUIPMENT	<b>\$1,113,945</b>	5.72%
<span style="color: teal;">●</span> MAINTENANCE OF BUILDINGS	<b>\$1,076,250</b>	5.52%
<span style="color: pink;">●</span> MISCELLANEOUS CHARGES	<b>\$921,988</b>	4.73%
<span style="color: lightgreen;">●</span> VEHICLES/HEAVY EQUIPMENT	<b>\$550,000</b>	2.82%
<span style="color: lightblue;">●</span> MAINTENANCE OF LAND	<b>\$400</b>	0.00%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	2,692,377	2,722,780	2,880,652
SUPPLIES AND MATERIALS	4,646,135	4,884,975	5,085,625
MAINTENANCE OF LAND	210	400	400
MAINTENANCE OF BUILDINGS	780,186	751,000	1,076,250

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
MAINTENANCE OF EQUIPMENT	1,060,333	962,100	1,113,945
CONTRACTUAL SERVICES	1,656,438	1,481,581	1,352,331
MISCELLANEOUS CHARGES	925,520	937,988	921,988
BUILDINGS/STRUCTURES	1,432,193	1,070,000	4,975,000
EQUIPMENT	450,894	1,575,000	1,535,000
VEHICLES/HEAVY EQUIPMENT	0	0	550,000
<b>Total Expenditures</b>	<b>13,644,286</b>	<b>14,385,824</b>	<b>19,491,191</b>

# Dept 705-Water Treatment

The Roy C. Hester Water Treatment Plant consists of a conventional surface water treatment facility with the ability to treat approximately 16 million gallons per day and to filter 21 million gallons per day. The plant utilizes highly trained operators for accurate measurement and injection of required chemicals. This ensures maintenance of water quality within TCEQ, EPA, and Health Department limits.

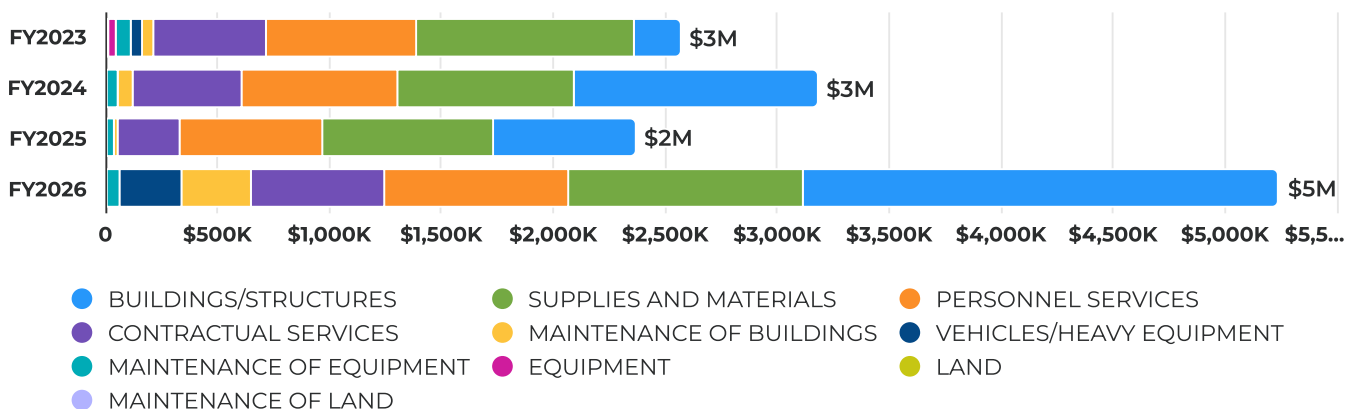
## ACHIEVEMENTS

- Continued to improve training to provide employee certification.
- Maintained TCEQ drinking water standards.
- Maintained compliance with TCEQs lead and copper inventory.
- Complied with Sludge TCLP, Paint filter and PCB testing.
- Adopted 2022 Water Conservation Plan.
- Sludge vacuum and centrifuge upgrades completed.
- One new high side pump, the old pump, is being repaired then installed.
- One new low side pump and a new one is on order to be installed.
- New turbine building built to protect high and low side pumps from inclement weather.
- Tank mixers and blowers were installed in Edwards GST to help with TTHM reduction.

## GOALS

- Meet the new lead and copper rules.
- Continue to improve training and have staff obtain various levels of certification.
- Continue to maintain TCEQ drinking water standards.
- Continue to monitor compliance with the Drought Contingency Plan.
- Continue to upgrade and maintain pumping and holding stations.
- Continue to comply with RTCR rules and sampling regulations.
- Lower TTHM levels.
- Begin construction of SCADA Radio improvements.
- Begin City Park pump station rehabilitation.
- Begin clearwell cleaning and safety upgrades.
- Begin rehab on pumps and pump systems in the distribution system

Historical Expenditures by Object Summary



**Expenditures by Object Summary**

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	405-021-705-5010-000	343,024	434,891	355,263	446,665	468,998
SALARY ADJ FOR GASB'S	405-021-705-5013-000	15,612	0	0	0	0
TERMINATION PAY	405-021-705-5021-000	2,715	0	0	0	0
VACATION BUY BACK	405-021-705-5022-000	7,832	8,567	9,522	9,522	8,495
OVERTIME	405-021-705-5035-000	56,900	55,000	37,165	45,857	47,233
RETENTION STIPENDS	405-021-705-5040-000	10,500	0	0	0	0
LONGEVITY	405-021-705-5045-000	2,577	4,415	5,149	5,782	5,955
RETIREMENT	405-021-705-5050-000	72,575	96,439	81,078	100,240	101,625
STANDBY PAY	405-021-705-5055-000	6,717	3,900	6,183	7,749	7,200
GROUP INSURANCE	405-021-705-5060-000	123,803	90,668	81,170	103,131	108,288
WORKERS' COMPENSATION	405-021-705-5065-000	24,807	24,807	24,807	24,807	24,807
RETIREMENT-DEFERRED COMP	405-021-705-5070-000	23,875	27,923	23,686	29,043	29,637
LIFE & DISABILITY INSURANCE	405-021-705-5075-000	2,688	3,640	2,835	3,782	3,895
MEDICARE	405-021-705-5080-000	6,274	7,348	6,233	7,643	7,799
UNEMPLOYMENT TAXES	405-021-705-5085-000	938	936	1,875	1,845	1,845
<b>Total PERSONNEL SERVICES</b>		<b>700,838</b>	<b>758,534</b>	<b>634,967</b>	<b>786,066</b>	<b>815,777</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	405-021-705-5110-000	1,457	1,200	742	1,200	1,200
FOOD SUPPLIES	405-021-705-5112-	342	550	307	550	550

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
	000					
WEARING APPAREL	405-021-705-5114-000	2,254	2,500	2,251	2,500	2,500
GASOLINE, OIL & GREASE	405-021-705-5116-000	4,926	7,000	3,219	6,000	7,000
MINOR APPARATUS	405-021-705-5117-000	4,992	12,000	11,879	12,000	12,000
JANITORIAL SUPPLIES	405-021-705-5118-000	4,029	2,400	1,418	2,400	2,400
CHEMICALS	405-021-705-5119-000	589,635	605,000	591,000	750,000	800,000
OTHER SUPPLIES	405-021-705-5123-000	1,339	1,200	891	1,200	1,200
POSTAGE	405-021-705-5124-000	328	600	232	600	600
UTILITIES	405-021-705-5128-000	158,868	200,000	106,508	140,000	150,000
LANDFILL	405-021-705-5128-001	20,600	55,000	45,949	70,000	70,000
<b>Total SUPPLIES AND MATERIALS</b>		<b>788,772</b>	<b>887,450</b>	<b>764,396</b>	<b>986,450</b>	<b>1,047,450</b>
<b>MAINTENANCE OF LAND</b>						
LAND MAINTENANCE	405-021-705-5210-000	210	400	0	400	400
<b>Total MAINTENANCE OF LAND</b>		<b>210</b>	<b>400</b>	<b>0</b>	<b>400</b>	<b>400</b>
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	405-021-705-5311-000	1,021	15,000	1,484	5,000	5,000
MAINT. OF TREATMENT PLANTS	405-021-705-5313-000	61,136	150,000	14,473	0	300,000
MAINTENANCE OF FENCES & GATES	405-021-705-5322-000	0	2,000	2,412	5,000	2,000
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>62,158</b>	<b>167,000</b>	<b>18,369</b>	<b>10,000</b>	<b>307,000</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	405-021-705-5411-	520	800	3,076	3,200	3,200

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
	000					
VEHICLE MAINTENANCE	405-021-705-5412-000	19,171	18,000	14,322	18,500	18,000
MAINTENANCE OF FIRE APPARATUS	405-021-705-5413-000	108	150	222	150	150
MAINTENANCE OF MOWERS	405-021-705-5417-000	208	500	0	500	500
MAINT HEATING & COOLING SYSTEM	405-021-705-5422-000	1,182	1,500	0	1,500	1,500
MAINT. MACHINERY, TOOLS, PUMPS	405-021-705-5425-000	33,852	50,000	17,853	26,000	35,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>55,042</b>	<b>70,950</b>	<b>35,473</b>	<b>49,850</b>	<b>58,350</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	405-021-705-5511-000	2,343	2,000	2,311	2,500	2,500
HIRE OF EQUIPMENT	405-021-705-5515-000	67,806	85,500	12,854	85,500	85,500
INSURANCE	405-021-705-5520-000	7,202	7,050	9,627	9,627	10,400
SPECIAL SERVICES	405-021-705-5521-000	105,633	120,000	45,902	120,000	120,000
SPECIAL SERVICES-TCEQ	405-021-705-5521-014	49,094	75,000	31,457	75,000	75,000
TRAVEL EXPENSE	405-021-705-5530-000	4,912	5,000	4,165	5,500	5,000
DUES & SUBSCRIPTIONS	405-021-705-5540-000	0	200	0	200	200
PERMITS,LICENSES,TESTING FEES	405-021-705-5541-000	409	1,000	339	1,000	1,000
ELECTRICITY	405-021-705-5550-000	247,429	300,000	165,064	300,000	300,000
EDUCATION & TRAINING	405-021-705-5555-000	0	0	2,250	0	0
GAS FOR HEATING	405-021-705-5560-000	2,570	2,500	2,514	3,000	2,500
<b>Total CONTRACTUAL SERVICES</b>		<b>487,398</b>	<b>598,250</b>	<b>276,483</b>	<b>602,327</b>	<b>602,100</b>

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>BUILDINGS/STRUCTURES</b>						
WATER TREATMENT	405-021-705-6213-000	1,016,943	670,000	638,768	670,000	2,125,000
SCADA SYSTEM UPGRADE	405-021-705-6213-004	67,415	0	0	0	0
<b>Total BUILDINGS/STRUCTURES</b>		<b>1,084,358</b>	<b>670,000</b>	<b>638,768</b>	<b>670,000</b>	<b>2,125,000</b>
<b>VEHICLES/HEAVY EQUIPMENT</b>						
MOTOR VEHICLES	405-021-705-6401-000	0	0	0	0	280,000
<b>Total VEHICLES/HEAVY EQUIPMENT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>280,000</b>
<b>Total Expenditures</b>		<b>3,178,776</b>	<b>3,152,584</b>	<b>2,368,455</b>	<b>3,105,093</b>	<b>5,236,077</b>

**Highlights:**

- **5128-001-LANDFILL**
  - Dried sludge
- **5313-MAINT. OF TREATMENT PLANTS**
  - Tank inspections, repair and sludge removal
- **5411-I.T. MAINT & AGREEMENTS**
  - Office 365
  - KnowBe4
  - GIS
- **5521-SPECIAL SERVICES**
  - Sludge removal
- **6213-WATER TREATMENT**
  - Water Treatment Plant SCADA Upgrades (\$75,000)
  - CT Study for Water Treatment Plant (\$50,000)
  - City Park Booster Station and Tank Upgrades (\$2,000,000)
- **6401-MOTOR VEHICLES**
  - 14 Yard Dump Truck (\$220,000)
  - Utility Truck Replacement (\$60,000)

## Personnel Summary-Water Treatment Plant

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Assistant Director	-	-	1
WTP/WWTP Manager	1	1	-
Plant Operator	5	5	7
Interim Water Treatment Supervisor	1	1	1
Temporary Maintenance	-	-	1
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>10</b>

# Dept 710-Distribution & Collection

The Distribution and Collection (D & C) Department provides for the operation, maintenance and construction of the City's water distribution and wastewater collection system, as well as meter testing and administration of the utilities division.

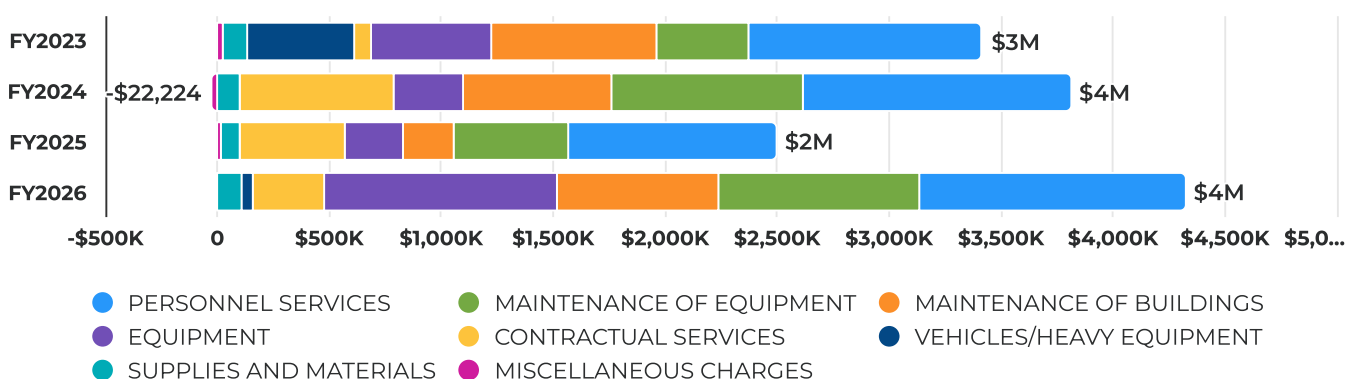
## ACHIEVEMENTS

- Maintained TCEQ requirement standards for potable water.
- Improved infrastructure by replacing water and sewer lines.
- Begin construction of new water and sewer at the Crossroads Industrial Park.
- Exercising sanitary sewer mains to prevent overflows.
- Continue a Fire Hydrant Replacement Plan, to repair and replace hydrants throughout the city.
- Maintained Standard Operating Procedures for Safety equipment ANSI Approved steel boots, ear protection, safety glasses, ReflectORIZED Vest and gloves.
- Continue to improve customer relations.
- Fleet services on all utility vehicles and equipment.
- Sent employees to training and obtained three CLD licenses for the department.

## GOALS

- Continue to improve infrastructure through replacement.
- Continue to try to improve employee prospects and retention.
- Continue to maintain TCEQ requirement standards.
- Continue to monitor Sanitary Sewer Overflow requirements in an attempt to eliminate F.O.G.
- Continue to maintain an adequate timeframe for all water and sewer taps.
- Maintain an adequate timeframe for completion of work orders.
- Improve trenching and excavation safety.
- Continue to maintain fleet services on all utility vehicles.

Historical Expenditures by Object Summary



**Expenditures by Object Summary**

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	405-021-710-5010-000	482,209	481,206	385,692	483,222	507,383
SALARY ADJ FOR GASB'S	405-021-710-5013-000	12,751	0	0	0	0
TERMINATION PAY	405-021-710-5021-000	6,752	3,000	3,938	3,938	3,000
VACATION BUY BACK	405-021-710-5022-000	6,336	10,500	9,133	9,133	8,500
OVERTIME	405-021-710-5035-000	267,660	150,000	220,929	272,567	280,744
RETENTION STIPENDS	405-021-710-5040-000	16,500	0	0	0	0
LONGEVITY	405-021-710-5045-000	3,781	5,314	5,860	6,617	6,816
RETIREMENT	405-021-710-5050-000	139,933	127,410	120,748	149,747	156,732
STANDBY PAY	405-021-710-5055-000	11,688	19,500	9,162	11,586	12,000
GROUP INSURANCE	405-021-710-5060-000	164,292	123,935	90,312	116,038	121,840
WORKERS' COMPENSATION	405-021-710-5065-000	30,931	30,931	30,931	30,931	30,931
RETIREMENT-DEFERRED COMP	405-021-710-5070-000	44,102	36,891	34,988	43,384	45,096
LIFE & DISABILITY INSURANCE	405-021-710-5075-000	4,046	4,743	2,946	4,018	4,139
MEDICARE	405-021-710-5080-000	11,577	9,708	9,207	11,417	11,867
UNEMPLOYMENT TAXES	405-021-710-5085-000	1,305	1,287	1,954	2,004	2,004
<b>Total PERSONNEL SERVICES</b>		<b>1,203,863</b>	<b>1,004,425</b>	<b>925,800</b>	<b>1,144,602</b>	<b>1,191,052</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	405-021-710-5110-000	4,339	3,100	186	1,250	3,100

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
FOOD SUPPLIES	405-021-710-5112-000	0	1,000	63	250	1,000
WEARING APPAREL	405-021-710-5114-000	4,882	5,000	4,280	5,000	5,000
GASOLINE, OIL & GREASE	405-021-710-5116-000	39,731	50,000	31,687	40,000	50,000
MINOR APPARATUS	405-021-710-5117-000	48,791	40,000	43,123	42,000	40,000
JANITORIAL SUPPLIES	405-021-710-5118-000	1,536	3,000	835	1,200	3,000
OTHER SUPPLIES	405-021-710-5123-000	1,586	1,500	2,449	1,500	1,500
POSTAGE	405-021-710-5124-000	68	50	149	250	50
LANDFILL	405-021-710-5128-001	0	600	746	800	600
<b>Total SUPPLIES AND MATERIALS</b>		<b>100,933</b>	<b>104,250</b>	<b>83,518</b>	<b>92,250</b>	<b>104,250</b>
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	405-021-710-5311-000	3,917	2,500	112	2,500	2,500
MAINTENANCE OF SANITARY SEWERS	405-021-710-5314-000	12,543	21,000	11,960	15,000	21,000
MAINTENANCE OF HYDRANTS	405-021-710-5315-000	0	0	1,653	2,500	25,000
MAINT. PAVED & UNPAVED STREETS	405-021-710-5318-000	647,293	475,000	208,879	675,000	675,000
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>663,753</b>	<b>498,500</b>	<b>222,603</b>	<b>695,000</b>	<b>723,500</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	405-021-710-5411-000	20,074	25,000	22,244	25,000	25,000
VEHICLE MAINTENANCE	405-021-710-5412-000	214,024	175,000	166,435	175,000	175,000
MAINTENANCE OF PIPE LINES	405-021-710-5419-000	427,883	350,000	181,137	350,000	350,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
METERS AND SETTINGS	405-021-710-5420-000	169,457	350,000	146,190	200,000	350,000
MAINT. MACHINERY, TOOLS, PUMPS	405-021-710-5425-000	18,621	1,000	1,420	1,500	1,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>850,060</b>	<b>901,000</b>	<b>517,426</b>	<b>751,500</b>	<b>901,000</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	405-021-710-5511-000	9,179	3,500	7,974	3,500	3,500
HIRE OF EQUIPMENT	405-021-710-5515-000	12,747	30,000	56,303	53,303	83,500
INSURANCE	405-021-710-5520-000	17,392	19,500	18,433	18,433	19,850
SPECIAL SERVICES	405-021-710-5521-000	317,024	210,000	241,453	241,453	210,000
SPECIAL SERVICES-LEAD/COPPER	405-021-710-5521-001	327,857	0	139,423	150,000	0
TRAVEL EXPENSE	405-021-710-5530-000	1,167	3,500	990	2,000	3,500
DUES & SUBSCRIPTIONS	405-021-710-5540-000	494	300	359	300	300
PERMITS,LICENSES,TESTING FEES	405-021-710-5541-000	0	500	0	0	500
ELECTRICITY	405-021-710-5550-000	0	140	0	140	140
EDUCATION & TRAINING	405-021-710-5555-000	877	900	5,400	5,400	2,000
<b>Total CONTRACTUAL SERVICES</b>		<b>686,738</b>	<b>268,340</b>	<b>470,335</b>	<b>474,529</b>	<b>323,290</b>
<b>MISCELLANEOUS CHARGES</b>						
JUDGEMENTS & DAMAGES	405-021-710-5616-000	11,019	0	15,966	16,000	0
LOSS/(GAIN) ON INVENTORY	405-021-710-5652-000	-33,243	0	0	0	0
<b>Total MISCELLANEOUS CHARGES</b>		<b>-22,224</b>	<b>0</b>	<b>15,966</b>	<b>16,000</b>	<b>0</b>
<b>EQUIPMENT</b>						
MACHINERY AND EQUIPMENT	405-021-710-6311-	0	75,000	0	75,000	35,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
	000					
DISTRIBUTION LINES	405-021-710-6316-000	151,831	1,500,000	258,689	1,500,000	1,000,000
FIRE HYDRANTS	405-021-710-6324-000	159,625	0	0	0	0
<b>Total EQUIPMENT</b>		<b>311,456</b>	<b>1,575,000</b>	<b>258,689</b>	<b>1,575,000</b>	<b>1,035,000</b>
<b>VEHICLES/HEAVY EQUIPMENT</b>						
MOTOR VEHICLES	405-021-710-6401-000	0	0	0	0	50,000
<b>Total VEHICLES/HEAVY EQUIPMENT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
<b>Total Expenditures</b>		<b>3,794,579</b>	<b>4,351,515</b>	<b>2,494,338</b>	<b>4,748,881</b>	<b>4,328,092</b>

**Highlights:**

- **5318-MAINT. PAVED & UNPAVED STREETS**
  - \$475,000 paid to General Fund for backfill and paving cuts.
- **5411-I.T. MAINT & AGREEMENTS**
  - Jacob and Martin GIS Hosting
  - ESRI GIS Software Maintenance
  - GIS Interactive Map (BIS Consulting)
  - GPS Software and Hardware
  - Eagle View (Pictometry)-Bently Systems
  - Micro Station
  - Microsoft Office 365
  - DLT Solutions-AutoCad
  - Timeclock Plus
  - Adobe
  - KnowBe4
- **5515-HIRE OF EQUIPMENT**
  - Enterprise vehicle leases
- **5555-EDUCATION & TRAINING**
  - CDL School
- **6311-MACHINERY AND EQUIPMENT**
  - Mini Backhoe (\$35,000)
- **6316-DISTRIBUTION LINES**
  - Annually replace Water and Sewer Lines
- **6401-MOTOR VEHICLES**
  - Replace Utility Vehicle (\$50,000)

## Personnel Summary-Distribution & Collection

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Superintendent	1	1	1
D&C Supervisor	1	1	1
Senior Utility Service Worker	1	1	2
Utility Service Worker	7	7	6
Public Works Technician	1	1	1
<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>

# Dept 740-Wastewater Treatment

The Wastewater Treatment Plant incorporates an advanced secondary treatment process for effective and environmentally safe treatment and disposal of wastewater. The plant conducts laboratory testing of wastewater samples and monitors the treatment process on a 24-hour basis.

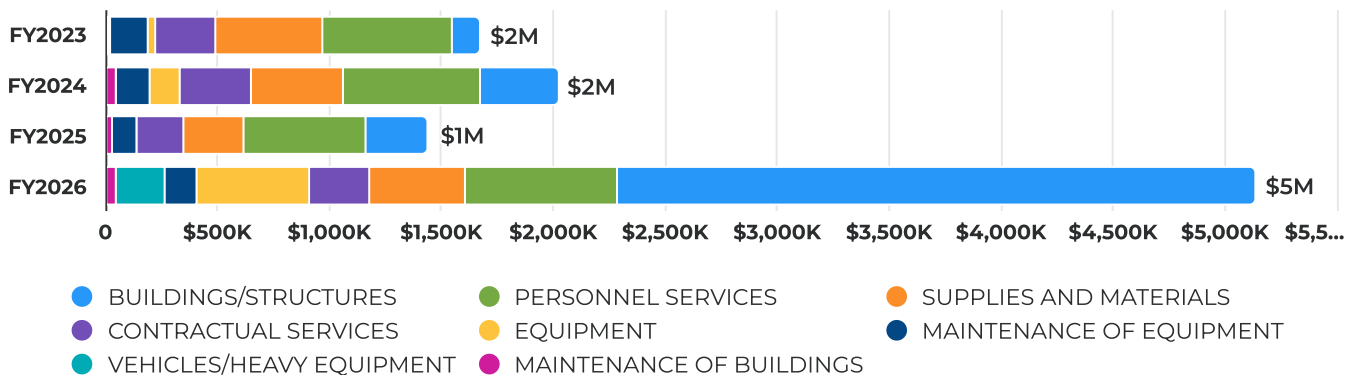
## ACHIEVEMENTS

- Maintained required training and certification for all employees.
- Maintained TCEQ treatment standards.
- Complied with Bio-Monitoring standards.
- Complied with Sludge TCLP, paint filter and PCB testing.
- Completion of the new Birdwell Liftstation.
- North Final Clarifier repaired and back in compliance with TCEQ rules.

## GOALS

- Continue to maintain TCEQ treatment standards.
- Continue to maintain the required training and certification for all employees.
- Continue to upgrade and maintain WWTP and lift stations.
- Continue to maintain and service all vital plant equipment.
- Strive to maintain a complete employee roster.
- Strive to obtain more TCEQ licensing and training for employees.
- Begin construction on Grit System and Cloth Filters.
- Complete new plant water station.

Historical Expenditures by Object Summary



**Expenditures by Object Summary**

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	405-021-740-5010-000	307,083	384,541	266,465	329,810	391,830
SALARY ADJ FOR GASB'S	405-021-740-5013-000	11,084	0	0	0	0
TERMINATION PAY	405-021-740-5021-000	0	0	32,176	0	0
VACATION BUY BACK	405-021-740-5022-000	7,255	7,875	9,342	9,342	8,986
OVERTIME	405-021-740-5035-000	50,126	45,000	42,022	45,893	47,270
RETENTION STIPENDS	405-021-740-5040-000	10,500	0	0	0	0
LONGEVITY	405-021-740-5045-000	5,539	8,126	7,849	8,351	8,602
RETIREMENT	405-021-740-5050-000	67,925	85,529	71,803	84,940	88,911
STANDBY PAY	405-021-740-5055-000	7,167	3,900	5,958	7,524	7,600
GROUP INSURANCE	405-021-740-5060-000	101,105	76,230	59,645	76,226	80,037
WORKERS' COMPENSATION	405-021-740-5065-000	14,375	14,375	14,375	14,375	14,375
RETIREMENT-DEFERRED COMP	405-021-740-5070-000	21,825	24,764	20,811	24,615	25,582
LIFE & DISABILITY INSURANCE	405-021-740-5075-000	2,737	3,207	2,177	2,909	2,996
MEDICARE	405-021-740-5080-000	5,694	6,517	5,477	6,478	6,732
UNEMPLOYMENT TAXES	405-021-740-5085-000	819	819	1,440	1,433	1,433
<b>Total PERSONNEL SERVICES</b>		<b>613,232</b>	<b>660,883</b>	<b>539,538</b>	<b>611,896</b>	<b>684,354</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	405-021-740-5110-000	2,983	100	29	100	100

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
FOOD SUPPLIES	405-021-740-5112-000	0	225	0	225	225
WEARING APPAREL	405-021-740-5114-000	1,567	1,300	1,551	1,700	1,300
GASOLINE, OIL & GREASE	405-021-740-5116-000	52,781	50,000	26,894	40,000	45,000
MINOR APPARATUS	405-021-740-5117-000	5,305	10,000	5,329	8,000	10,000
JANITORIAL SUPPLIES	405-021-740-5118-000	1,595	1,500	1,618	2,200	2,200
CHEMICALS	405-021-740-5119-000	259,496	250,000	123,357	200,000	250,000
OTHER SUPPLIES	405-021-740-5123-000	340	600	832	1,000	600
POSTAGE	405-021-740-5124-000	395	1,000	29	150	1,000
UTILITIES	405-021-740-5128-000	47,566	45,000	85,331	120,000	90,000
LANDFILL	405-021-740-5128-001	36,062	15,000	28,344	24,000	24,000
<b>Total SUPPLIES AND MATERIALS</b>		<b>408,089</b>	<b>374,725</b>	<b>273,315</b>	<b>397,375</b>	<b>424,425</b>
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	405-021-740-5311-000	4,454	2,000	603	2,000	2,000
MAINT. OF TREATMENT PLANTS	405-021-740-5313-000	45,163	30,000	25,614	40,000	40,000
FENCES AND GATES	405-021-740-5322-000	0	0	571	600	0
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>49,617</b>	<b>32,000</b>	<b>26,788</b>	<b>42,600</b>	<b>42,000</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	405-021-740-5411-000	520	500	437	500	500
VEHICLE MAINTENANCE	405-021-740-5412-000	21,758	20,000	17,245	23,000	20,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
MAINT OF FIRE APPARATUS	405-021-740-5413-000	144	300	0	300	300
MAINTENANCE OF MOWERS	405-021-740-5417-000	177	500	126	500	500
MAINT HEATING & COOLING SYSTEM	405-021-740-5422-000	0	250	254	300	250
MAINT. MACHINERY, TOOLS, PUMPS	405-021-740-5425-000	122,450	80,000	92,261	125,000	125,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		145,049	101,550	110,323	149,600	146,550
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	405-021-740-5511-000	2,352	1,000	2,380	2,500	1,000
HIRE OF EQUIPMENT	405-021-740-5515-000	92,902	88,678	34,721	40,000	40,000
INSURANCE	405-021-740-5520-000	6,269	6,400	6,584	6,600	7,100
SPECIAL SERVICES	405-021-740-5521-000	6,881	21,500	10,365	15,500	21,500
SPECIAL SERVICES-TCEQ	405-021-740-5521-014	37,647	33,000	27,171	30,000	30,000
TRAVEL EXPENSE	405-021-740-5530-000	1,754	2,500	476	500	2,500
DUES & SUBSCRIPTIONS	405-021-740-5540-000	0	500	0	0	500
PERMITS,LICENSES,TESTING FEES	405-021-740-5541-000	957	1,000	114	1,000	1,000
ELECTRICITY	405-021-740-5550-000	168,469	140,000	125,693	165,000	165,000
EDUCATION & TRAINING	405-021-740-5555-000	2,300	0	0	0	0
GAS FOR HEATING	405-021-740-5560-000	0	1,800	0	0	0
<b>Total CONTRACTUAL SERVICES</b>		319,530	296,378	207,503	261,100	268,600
<b>BUILDINGS/STRUCTURES</b>						
TREATMENT PLANTS	405-021-740-6213-000	347,835	400,000	276,377	400,000	2,850,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>Total BUILDINGS/STRUCTURES</b>		347,835	400,000	276,377	400,000	2,850,000
<b>EQUIPMENT</b>						
MACHINERY & EQUIPMENT	405-021-740-6311-000	11,511	0	0	0	500,000
HEATING & COOLING SYSTEM	405-021-740-6317-000	127,927	0	0	0	0
<b>Total EQUIPMENT</b>		139,438	0	0	0	500,000
<b>VEHICLES/HEAVY EQUIPMENT</b>						
HEAVY EQUIPMENT	405-021-740-6404-000	0	0	0	0	220,000
<b>Total VEHICLES/HEAVY EQUIPMENT</b>		0	0	0	0	220,000
<b>Total Expenditures</b>		<b>2,022,792</b>	<b>1,865,536</b>	<b>1,433,844</b>	<b>1,862,571</b>	<b>5,135,929</b>

**Highlights:**

- **5411-I.T. MAINT & AGREEMENTS**
  - Office 365
  - KnowBe4
- **5521-SPECIAL SERVICES**
  - Water sample testing
- **6213-TREATMENT PLANTS**
  - Aeration Basin Rehab (\$1,500,000)
- **6311-MACHINERY & EQUIPMENT**
  - Belt Press Rehab (\$500,000)

## Personnel Summary-Wastewater Treatment Plant

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Superintendent	1	1	1
Plant Operator	6	6	7
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>8</b>

# Dept 745-Material Control

Material Control coordinates the purchase of like items between various City departments in an effort to take advantage of volume pricing. The department prepares and tabulates bids in accordance with municipal and state law as well as solicits and receives quotes, processes requisitions, purchase orders and invoices.

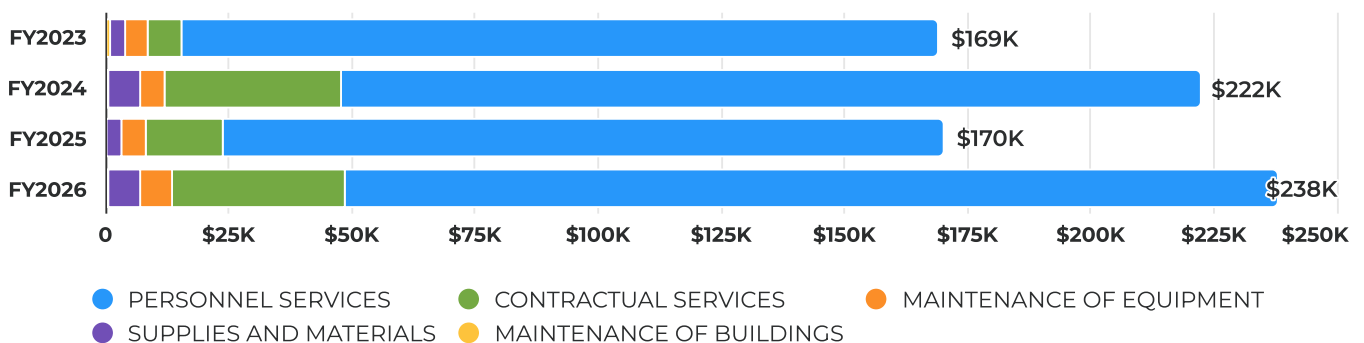
## ACHIEVEMENTS

- Increased use of Requests for Bids (RFB), Request for Qualifications (RFQ) and Request for Proposal (RFP) to obtain the best prices for products and services. We put out roughly thirty requests for bids, qualifications and proposals last year.
- Expanded vendors and contractor services to provide competitive bidding. We have seen a rapid increase in interest in the request for demolition and clean-up contractors. We also added a substantial number of construction contractors last year.
- Restructured workflow and procedures with Legal, Code Enforcement and Public Works in the areas of abatements and demolitions. This has helped to increase productivity and made things more efficient.
- Restructured warehouse for better control. We have consolidated the meter shop into the warehouse inventory and have made it easier to control. We have also done the same with items for the golf course, the parks department and the Roy Anderson Sports Complex.
- Assisted in the reduction of retired equipment and the purchasing of new equipment. We assisted in the purchase of a new one-arm unit for the landfill, several tractors for other departments, and a new asphalt roller for the street department. We assisted in the sale of several retired trash trucks, a fire truck and several utility trucks.
- Worked with departments to clarify specifications for equipment and services.
- Assisted in numerous construction projects at the Airpark, Moss Lake, Parks, Landfill and CVB.

## GOALS

- Continue evaluating purchasing and inventory workflows.
- Improve communication with departments and vendors.
- Continue assisting departments with purchasing procedures and policies.
- Increase vendor responses to bid requests.
- To receive a higher level of certifications for all in our department.

Historical Expenditures by Object Summary



**Expenditures by Object Summary**

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	405-021-745-5010-000	97,607	116,660	88,857	111,066	116,619
SALARY ADJ FOR GASB'S	405-021-745-5013-000	1,604	0	0	0	0
VACATION BUY BACK	405-021-745-5022-000	1,872	2,604	2,222	2,222	2,879
OVERTIME	405-021-745-5035-000	1,164	3,300	153	153	500
RETENTION STIPENDS	405-021-745-5040-000	3,000	0	0	0	0
LONGEVITY	405-021-745-5045-000	680	801	707	875	901
RETIREMENT	405-021-745-5050-000	19,000	24,218	18,286	22,655	23,899
STANDBY PAY	405-021-745-5055-000	3,857	3,900	3,194	3,977	3,900
GROUP INSURANCE	405-021-745-5060-000	28,887	21,780	16,906	21,643	22,725
WORKERS' COMPENSATION	405-021-745-5065-000	8,084	8,084	8,084	8,084	8,084
DEFERRED COMP	405-021-745-5070-000	6,029	7,012	5,299	6,564	6,876
LIFE & DISABILITY INSURANCE	405-021-745-5075-000	840	858	669	891	918
MEDICARE	405-021-745-5080-000	1,586	1,845	1,394	1,728	1,810
UNEMPLOYMENT TAXES	405-021-745-5085-000	234	234	358	358	358
<b>Total PERSONNEL SERVICES</b>		<b>174,443</b>	<b>191,296</b>	<b>146,128</b>	<b>180,216</b>	<b>189,469</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	405-021-745-5110-000	3,709	3,400	673	2,500	3,400
WEARING APPAREL	405-021-745-5114-000	502	600	539	600	600
GASOLINE, OIL & GREASE	405-021-745-5116-000	988	650	1,223	1,300	1,200
MINOR APPARATUS	405-021-745-5117-000	1,003	1,000	824	1,200	1,000
POSTAGE	405-021-745-5124-000	165	100	0	100	100
<b>Total SUPPLIES AND MATERIALS</b>		<b>6,368</b>	<b>5,750</b>	<b>3,259</b>	<b>5,700</b>	<b>6,300</b>
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	405-021-745-5311-000	691	750	97	400	750
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>691</b>	<b>750</b>	<b>97</b>	<b>400</b>	<b>750</b>

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	405-021-745-5411-000	4,128	4,200	4,170	4,200	5,295
MAINTENANCE OF VEHICLES	405-021-745-5412-000	977	1,000	579	1,000	1,000
FIRE APPARATUS	405-021-745-5413-000	0	150	0	150	150
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>5,105</b>	<b>5,350</b>	<b>4,749</b>	<b>5,350</b>	<b>6,445</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	405-021-745-5511-000	2,112	2,000	1,809	2,200	2,000
HIRE OF EQUIPMENT	405-021-745-5515-000	24,577	28,798	4,347	5,796	20,295
INSURANCE	405-021-745-5520-000	2,382	2,700	4,682	4,682	5,100
ADVERTISING	405-021-745-5525-000	6,273	3,500	4,949	6,000	5,500
TRAVEL EXPENSE	405-021-745-5530-000	0	1,800	0	0	1,800
DUES & SUBSCRIPTIONS	405-021-745-5540-000	255	250	100	250	250
<b>Total CONTRACTUAL SERVICES</b>		<b>35,600</b>	<b>39,048</b>	<b>15,887</b>	<b>18,928</b>	<b>34,945</b>
<b>Total Expenditures</b>		<b>222,206</b>	<b>242,194</b>	<b>170,120</b>	<b>210,594</b>	<b>237,909</b>

**Highlights:**

- **5411-I.T. MAINT & AGREEMENTS**
  - Office 365
  - Tyler ERP Pro Inventory
  - KnowBe4

**Personnel Summary-Material Control**

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Inventory Specialist	1	1	1
Purchasing Agent	1	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>

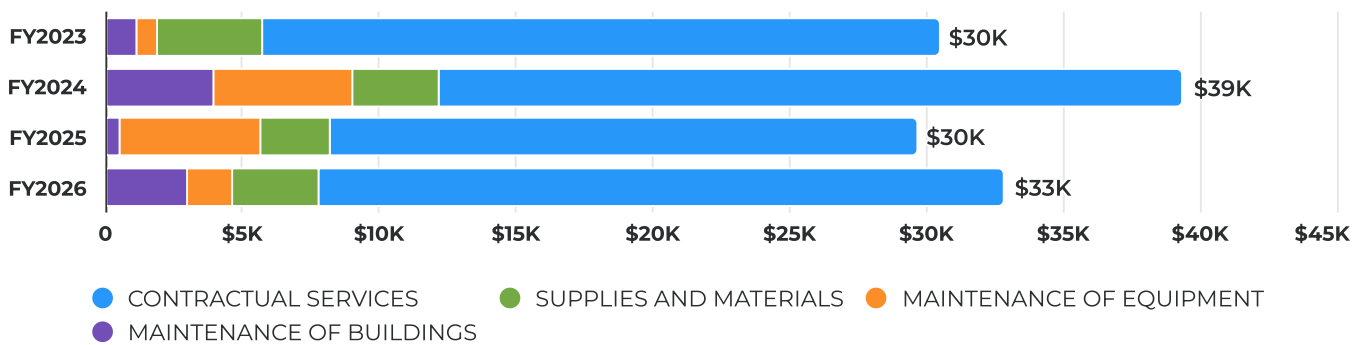
# Dept 780-City Hall Annex/Public Works

This activity provides for the operation of the City Hall Annex building, including electricity, natural gas, insurance, building maintenance, and janitorial service. Non-utility departments housed in the building will be charged rental fees.

## GOALS

- Continuing renovations and upgrades

Historical Expenditures by Object Summary



## Expenditures by Object Summary

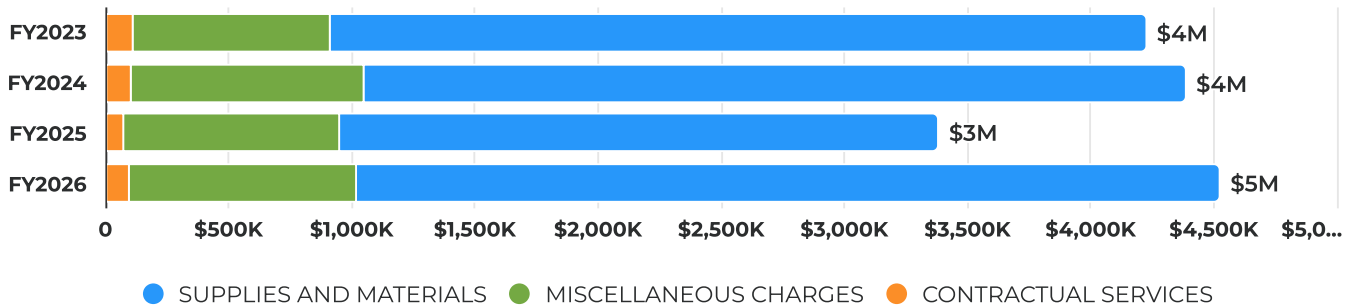
Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
UTILITIES	405-021-780-5128-000	3,105	3,200	2,397	3,200	3,200
CITY HALL ANNEX - LANDFILL	405-021-780-5128-001	0	0	123	0	0
<b>Total SUPPLIES AND MATERIALS</b>		<b>3,105</b>	<b>3,200</b>	<b>2,520</b>	<b>3,200</b>	<b>3,200</b>
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDING	405-021-780-5311-000	3,967	3,000	527	3,000	3,000
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>3,967</b>	<b>3,000</b>	<b>527</b>	<b>3,000</b>	<b>3,000</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
MAINT. OF FIRE APPARATUS	405-021-780-5413-000	187	600	0	600	600
MAINT. HEATING & COOLIN	405-021-780-5422-000	4,891	1,000	5,162	5,200	1,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>5,078</b>	<b>1,600</b>	<b>5,162</b>	<b>5,800</b>	<b>1,600</b>
<b>CONTRACTUAL SERVICES</b>						

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
COMMUNICATIONS	405-021-780-5511-000	0	0	626	501	0
SPECIAL SERVICES	405-021-780-5521-000	9,850	8,000	8,813	11,000	10,000
ELECTRICITY	405-021-780-5550-000	10,367	8,000	6,142	8,000	8,000
GAS FOR HEATING	405-021-780-5560-000	6,979	6,900	5,862	6,900	7,000
<b>Total CONTRACTUAL SERVICES</b>		<b>27,196</b>	<b>22,900</b>	<b>21,442</b>	<b>26,401</b>	<b>25,000</b>
<b>Total Expenditures</b>		<b>39,346</b>	<b>30,700</b>	<b>29,651</b>	<b>38,401</b>	<b>32,800</b>

# Dept 021 - Non-Departmental

Non-Departmental accounts for any expenses that are not exclusively within the functional responsibilities of any one department, as well as contributions to other programs or agencies that provide services benefitting the citizens of Big Spring.

**Historical Expenditures by Object Summary**



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
RAW WATER PURCHASES	405-021-021-5128-000	3,338,868	4,100,000	2,432,153	3,400,000	3,500,000
<b>Total SUPPLIES AND MATERIALS</b>		3,338,868	4,100,000	2,432,153	3,400,000	3,500,000
<b>CONTRACTUAL SERVICES</b>						
INSURANCE	405-021-021-5520-000	1,560	1,730	1,560	1,600	1,700
SPECIAL SERVICES	405-021-021-5521-000	95,799	94,000	0	0	0
SPECIAL SERVICES-CREDIT CARD FEES	405-021-021-5521-009	0	0	71,821	94,000	94,000
RENT	405-021-021-5535-000	1,896	1,896	1,896	1,896	1,896
DUES & SUBSCRIPTIONS	405-021-021-5540-000	722	750	794	800	800
<b>Total CONTRACTUAL SERVICES</b>		99,976	98,376	76,071	98,296	98,396
<b>MISCELLANEOUS CHARGES</b>						
ADMINISTRATIVE FEES	405-021-021-5641-000	771,988	771,988	771,988	771,988	771,988

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
BAD DEBT WRITE-OFF	405-021- 021-5643- 000	175,754	110,000	99,720	150,000	150,000
LATE PAY FEES & PENALTIES	405-021- 021-5645- 000	2	0	0	0	0
<b>Total MISCELLANEOUS CHARGES</b>		947,744	881,988	871,708	921,988	921,988
<b>Total Expenditures</b>		<b>4,386,587</b>	<b>5,080,364</b>	<b>3,379,932</b>	<b>4,420,284</b>	<b>4,520,384</b>

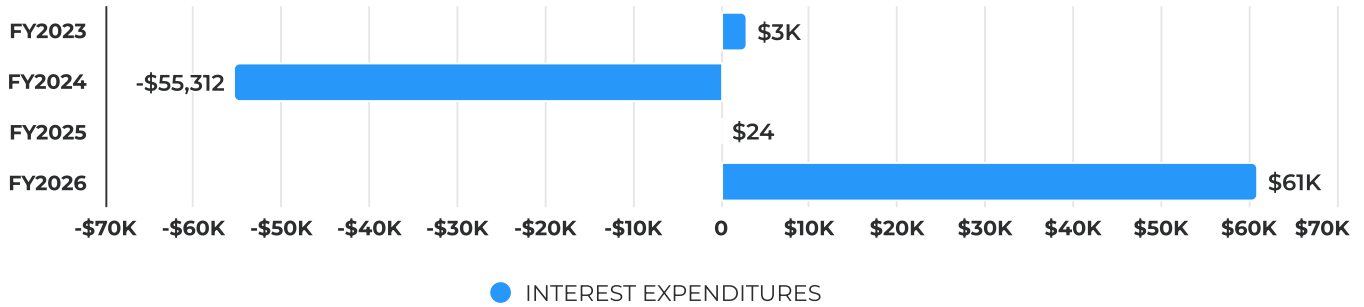
### Highlights:

- **5535-RENT**
  - Rent to Airpark for Building #15 - \$158/Month (Records storage-cost split between Utility & General Fund)
- **5540-DUES & SUBSCRIPTIONS**
  - Oncor steering committee dues
- **5521-009-SPECIAL SERVICES-CREDIT CARD FEES**
  - Credit Card Fees

# Dept 070-Debt Service (Water and Sewer Fund)

Debt Service is a Non-Departmental activity that accounts for lease purchase for equipment purchased with this funding.

**Historical Expenditures by Object Summary**

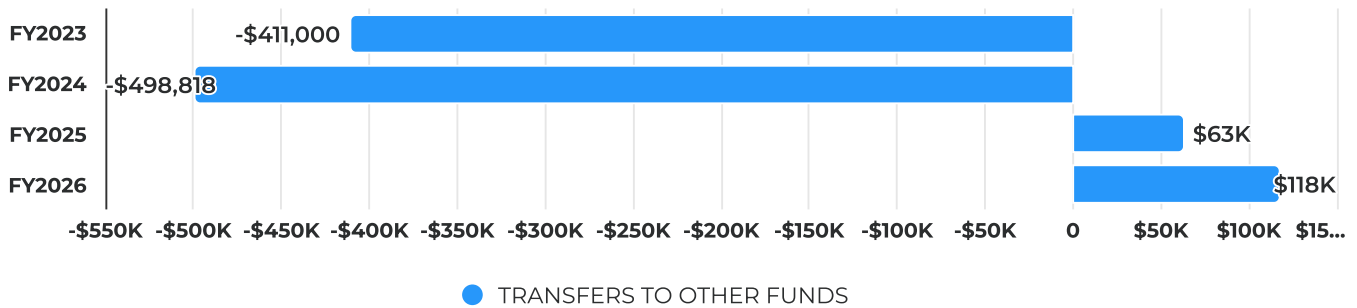


## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>INTEREST EXPENDITURES</b>						
DEBT SERVICE - PREM/DISC/INS	405-070-070-5701-000	-63,344	0	0	0	0
DEBT SVC-2018-19 EQUIPMENT	405-070-070-5701-060	93	18,604	0	18,604	18,604
DEBT SVC-2019-20 EQUIPMENT	405-070-070-5701-061	128	7,715	24	7,715	7,715
DEBT SVC ENTERPRISE	405-070-070-5701-063	7,810	34,631	0	34,631	34,631
<b>Total INTEREST EXPENDITURES</b>		<b>-55,312</b>	<b>60,950</b>	<b>24</b>	<b>60,950</b>	<b>60,950</b>
<b>Total Expenditures</b>		<b>-55,312</b>	<b>60,950</b>	<b>24</b>	<b>60,950</b>	<b>60,950</b>

# Dept 080-Intergovernmental Transfers (Water and Sewer Fund)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TRANSFERS TO OTHER FUNDS</b>						
TNSF TO 2020 GO REFUND-UTIL	405-080-080-5807-000	45,679	24,000	47,337	24,000	24,000
TNSF TO 2022 I&S CO'S	405-080-080-5807-002	-560,000	72,000	0	72,000	72,000
TRANSFER TO OTHER FUNDS	405-080-080-5808-000	0	6,325	0	6,325	6,325
TRANSFER TO RADIO COMMUNICATIO	405-080-080-5823-000	15,503	15,503	15,503	15,503	15,503
<b>Total TRANSFERS TO OTHER FUNDS</b>		<b>-498,818</b>	<b>117,828</b>	<b>62,840</b>	<b>117,828</b>	<b>117,828</b>
<b>Total Expenditures</b>		<b>-498,818</b>	<b>117,828</b>	<b>62,840</b>	<b>117,828</b>	<b>117,828</b>

## Highlights:

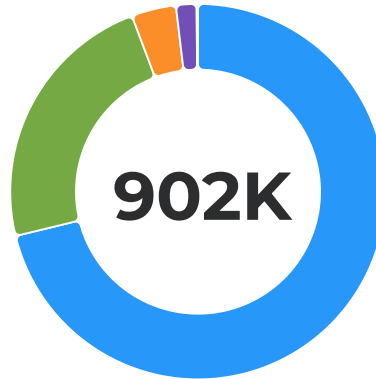
- **5823-TRANSFER TO RADIO COMMUNICATIONS FUND**
  - Funding for radio communications system

# FINANCE DIVISION (ENTERPRISE FUNDS)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
CUSTOMER SERVICE	855,595	815,731	902,151
<b>Total Expenditures</b>	<b>855,595</b>	<b>815,731</b>	<b>902,151</b>

## FY26 Expenditures by Object Summary



● PERSONNEL SERVICES	<b>\$642,301</b>	71.20%
● CONTRACTUAL SERVICES	<b>\$208,250</b>	23.08%
● SUPPLIES AND MATERIALS	<b>\$34,600</b>	3.84%
● MAINTENANCE OF EQUIPMENT	<b>\$16,000</b>	1.77%
● MAINTENANCE OF BUILDINGS	<b>\$1,000</b>	0.11%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	557,600	605,181	642,301
SUPPLIES AND MATERIALS	36,865	35,100	34,600
MAINTENANCE OF BUILDINGS	2,424	1,000	1,000
MAINTENANCE OF EQUIPMENT	43,805	16,000	16,000
CONTRACTUAL SERVICES	183,392	150,750	208,250
MISCELLANEOUS CHARGES	5,089	7,700	0
BUILDINGS/STRUCTURES	10,500	0	0
EQUIPMENT	15,920	0	0
<b>Total Expenditures</b>	<b>855,595</b>	<b>815,731</b>	<b>902,151</b>

# Dept 735-Customer Service

The Water Office is responsible for the billing and collection of fees for water and wastewater services, sanitation collection, and environmental fees. Department personnel are responsible for reading service meters, computing, sending bills, collection and posting of payments.

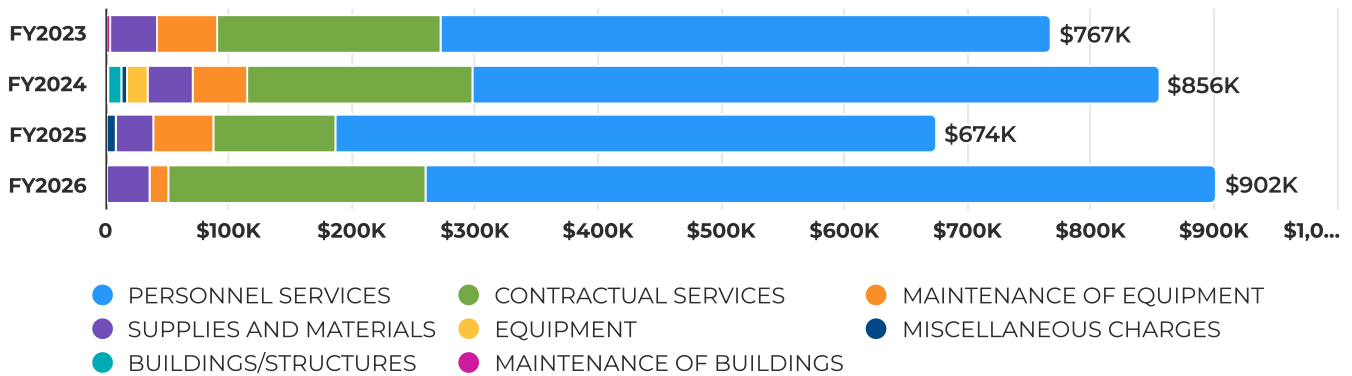
## ACHIEVEMENTS

- Updated database to be compatible with updated Neptune 360 meter reading technology.
- Attended TML Customer Service training.
- Continued cross-training efforts among clerks and meter technicians.
- Expanding meter reading reporting options.

## GOALS

- Fully implement updated Neptune 360 meter reading technology.
- Open drive-through window as another customer service option for customers.
- Continue to promote a healthy work environment, in which all employees feel valued.
- Improve teamwork and encourage communication.
- Continue to promote customer service excellence by putting our citizens and their needs first.
- Run monthly idles for all five zones to identify dead zones.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	405-002-735-5010-000	312,331	374,694	301,841	377,258	396,121
SALARY ADJ FOR GASB'S	405-002-735-5013-000	12,124	0	0	0	0
TERMINATION PAY	405-002-735-5021-000	736	0	0	0	0

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
VACATION BUY BACK	405-002-735-5022-000	2,947	5,819	4,158	4,158	10,164
OVERTIME	405-002-735-5035-000	-1,206	0	1,218	1,115	1,148
RETENTION STIPENDS	405-002-735-5040-000	12,000	0	0	0	0
LONGEVITY	405-002-735-5045-000	4,164	4,854	6,965	7,867	8,103
RETIREMENT	405-002-735-5050-000	57,573	73,335	59,379	73,942	79,077
GROUP INSURANCE	405-002-735-5060-000	119,571	90,668	76,851	98,291	103,206
WORKERS' COMPENSATION	405-002-735-5065-000	10,294	10,294	10,294	10,294	10,294
RETIREMENT-DEFERRED COMP	405-002-735-5070-000	18,397	21,234	17,231	21,447	22,896
LIFE & DISABILITY INSURANCE	405-002-735-5075-000	2,740	3,183	2,543	3,393	3,495
MEDICARE	405-002-735-5080-000	4,817	5,588	4,534	5,644	6,025
UNEMPLOYMENT TAXES	405-002-735-5085-000	1,112	936	1,779	1,772	1,772
<b>Total PERSONNEL SERVICES</b>		<b>557,600</b>	<b>590,605</b>	<b>486,792</b>	<b>605,181</b>	<b>642,301</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	405-002-735-5110-000	10,162	10,400	3,952	6,000	6,000
FOOD SUPPLIES	405-002-735-5112-000	794	500	670	1,000	1,000
WEARING APPAREL	405-002-735-5114-000	764	1,000	942	1,000	1,000
GASOLINE, OIL & GREASE	405-002-735-5116-000	9,987	10,000	9,214	12,000	12,000
MINOR APPARATUS	405-002-735-5117-000	12,650	8,000	12,747	12,000	12,000
JANITORIAL SUPPLIES	405-002-735-5118-000	10	0	0	0	0
OTHER SUPPLIES	405-002-735-5123-000	414	500	60	100	100
POSTAGE	405-002-735-5124-000	528	800	353	500	500
MERCHANDISE FOR SALES	405-002-735-5126-000	0	300	0	0	0
UTILITIES	405-002-735-5128-000	1,292	1,000	1,303	2,000	2,000
LANDFILL	405-002-735-5128-001	264	0	430	500	0
<b>Total SUPPLIES AND MATERIALS</b>		<b>36,865</b>	<b>32,500</b>	<b>29,670</b>	<b>35,100</b>	<b>34,600</b>
<b>MAINTENANCE OF BUILDINGS</b>						
MAINT OF BLDGS	405-002-735-5311-000	2,424	2,500	1,186	1,000	1,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>Total MAINTENANCE OF BUILDINGS</b>		2,424	2,500	1,186	1,000	1,000
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	405-002-735-5411-000	32,207	48,600	40,113	5,500	5,500
VEHICLE MAINTENANCE	405-002-735-5412-000	11,527	10,000	8,817	10,000	10,000
MAINT HEATING & COOLING SYSTEM	405-002-735-5422-000	71	200	480	500	500
<b>Total MAINTENANCE OF EQUIPMENT</b>		43,805	58,800	49,410	16,000	16,000
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	405-002-735-5511-000	6,686	5,000	5,790	7,500	6,200
HIRE OF EQUIPMENT	405-002-735-5515-000	725	18,500	28,797	43,000	51,500
INSURANCE	405-002-735-5520-000	3,054	3,400	3,093	3,100	3,400
SPECIAL SERVICES	405-002-735-5521-000	14,703	11,000	10,774	15,000	15,000
SPCS SERVS - OUTSOURCE BILLING	405-002-735-5521-010	150,524	120,000	45,690	75,000	120,000
SPL SERVICES - CREDIT CHECKS	405-002-735-5521-015	4,392	4,000	3,544	5,000	5,000
TRAVEL EXPENSE	405-002-735-5530-000	226	0	0	0	5,000
PERMITS,LICENSES,&TESTING FEES	405-002-735-5541-000	213	200	0	200	200
ELECTRICITY	405-002-735-5550-000	1,318	1,200	1,066	1,200	1,200
EDUCATION AND TRAINING	405-002-735-5555-000	580	0	0	0	0
GAS FOR HEATING	405-002-735-5560-000	970	750	819	750	750
<b>Total CONTRACTUAL SERVICES</b>		183,392	164,050	99,573	150,750	208,250
<b>MISCELLANEOUS CHARGES</b>						
JUDGEMENTS & DAMAGES	405-002-735-5616-000	5,089	0	7,624	7,700	0
<b>Total MISCELLANEOUS CHARGES</b>		5,089	0	7,624	7,700	0
<b>BUILDINGS/STRUCTURES</b>						
BUILDINGS - SPECIAL PROJECTS	405-002-735-6201-000	10,500	0	0	0	0
<b>Total BUILDINGS/STRUCTURES</b>		10,500	0	0	0	0
<b>EQUIPMENT</b>						
FURNITURE & FIXTURES	405-002-735-6310-000	15,920	0	0	0	0
<b>Total EQUIPMENT</b>		15,920	0	0	0	0
<b>Total Expenditures</b>		<b>855,595</b>	<b>848,455</b>	<b>674,255</b>	<b>815,731</b>	<b>902,151</b>

**Highlights:**

- **5411-I.T. MAINT & AGREEMENTS**
  - Neptune Annual Support (Water Meter Reading)
  - Office 365
  - Tyler ERP Pro Utility Billing
  - KnowBe4 Security Awareness
- **5521-SPECIAL SERVICES**
  - Document shredding
  - Janitorial Services

**Personnel Summary-Customer Service**

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Supervisor	1	1	1
Senior Meter Technician	1	1	1
Meter Technician	4	4	4
Customer Service Clerk	2	2	2
Billing Technician	1	1	1
<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>9</b>

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# GRANTS-W&S PROJECTS FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	-266,491	184,779	274,097
<b>Revenues</b>			
GRANTS AND OTHER AGENCIES	501,085	89,318	0
<b>Total Revenues</b>	<b>501,085</b>	<b>89,318</b>	<b>0</b>
<b>Expenditures</b>			
CONTRACTUAL SERVICES	49,816	0	0
BUILDINGS/STRUCTURES	2,648,042	0	1,350,000
EQUIPMENT	560,908	0	0
<b>Total Expenditures</b>	<b>3,258,765</b>	<b>0</b>	<b>1,350,000</b>
<b>Total Revenues Less Expenditures</b>	<b>-2,757,680</b>	<b>89,318</b>	<b>-1,350,000</b>
<b>Ending Fund Balance</b>	<b>-3,024,170</b>	<b>274,097</b>	<b>-1,075,903</b>

**Expenditures by Department**

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
WATER TREATMENT	531,324	0	0
DISTRIBUTION & COLLECTION	592,137	0	0
WASTEWATER TREATMENT	2,135,303	0	1,350,000
<b>Total Expenditures</b>	<b>3,258,765</b>	<b>0</b>	<b>1,350,000</b>

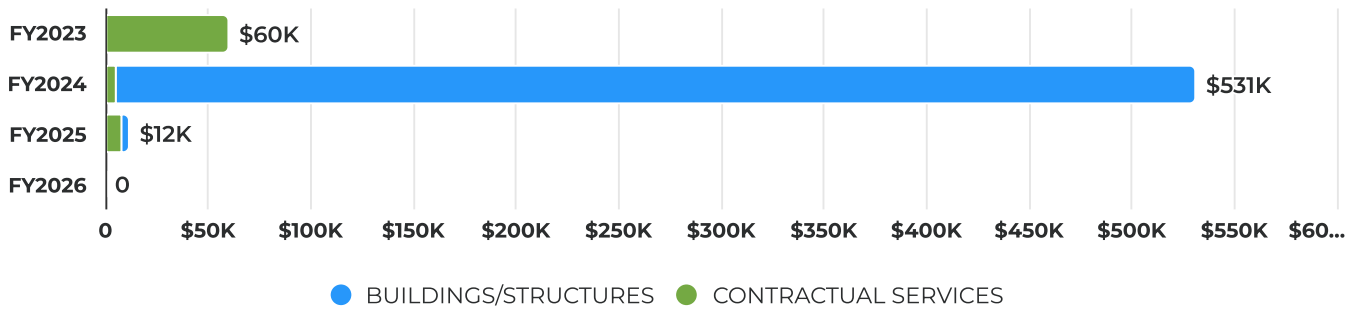
# REVENUES-GRANTS-W&S PROJECTS FUND

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>GRANTS AND OTHER AGENCIES</b>						
CDBG GRANT CDM21-0350 DOWNTOWN	409-4201-002	37,451	0	3,000	3,000	0
CDBG GRANT CDV21-0164	409-4201-003	303,750	0	43,250	43,250	0
EDA GRANT 08-01-05661	409-4204-000	159,884	0	43,068	43,068	0
<b>Total GRANTS AND OTHER AGENCIES</b>		501,085	0	89,318	89,318	0
<b>Total Revenues</b>		<b>501,085</b>	<b>0</b>	<b>89,318</b>	<b>89,318</b>	<b>0</b>

# Dept 705-Water Treatment Fund (Grants-W&S Projects Fund)

Historical Expenditures by Object Summary

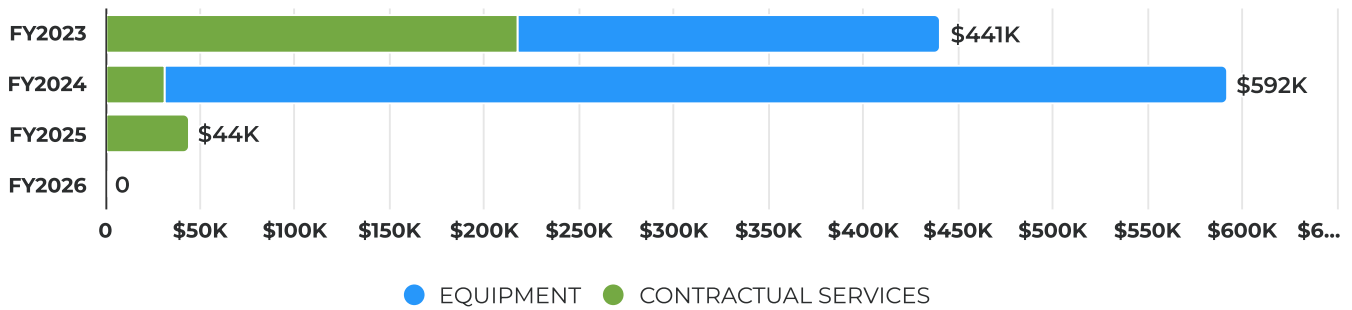


## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>CONTRACTUAL SERVICES</b>						
SPECIAL SERVICES WTP IMPVTS	409-021-705-5521-001	4,986	0	7,676	0	0
<b>Total CONTRACTUAL SERVICES</b>		4,986	0	7,676	0	0
<b>BUILDINGS/STRUCTURES</b>						
WATER TREATMENT	409-021-705-6213-000	526,338	0	3,911	0	0
<b>Total BUILDINGS/STRUCTURES</b>		526,338	0	3,911	0	0
<b>Total Expenditures</b>		<b>531,324</b>	<b>0</b>	<b>11,587</b>	<b>0</b>	<b>0</b>

# Dept 710-Distribution & Collection (Grants-W&S Projects Fund)

Historical Expenditures by Object Summary

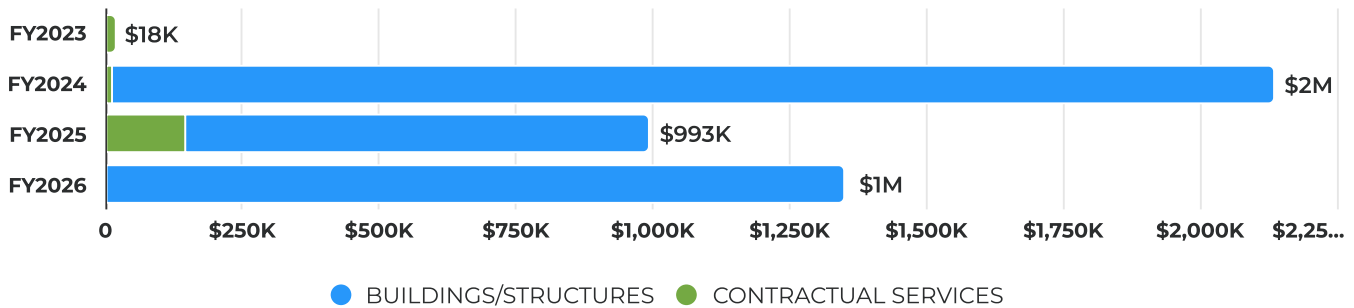


## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>CONTRACTUAL SERVICES</b>						
SPECIAL SVC CDBG CDM21-0350 DT	409-021-710-5521-002	6,750	0	0	0	0
SPECIAL SVCS EDA GRT 119560	409-021-710-5521-003	24,480	0	44,078	0	0
<b>Total CONTRACTUAL SERVICES</b>		<b>31,230</b>	<b>0</b>	<b>44,078</b>	<b>0</b>	<b>0</b>
<b>EQUIPMENT</b>						
DISTRIBUTION LINES CDM21-0350 DT	409-021-710-6316-002	164,865	0	0	0	0
DISTRIBUTION LINES ARPA	409-021-710-6316-006	396,043	0	0	0	0
<b>Total EQUIPMENT</b>		<b>560,908</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>592,137</b>	<b>0</b>	<b>44,078</b>	<b>0</b>	<b>0</b>

# Dept 740-Wastewater Treatment (Grants-W&S Projects Fund)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>CONTRACTUAL SERVICES</b>						
SPECIAL SERVICES BIRDWELL LIFT	409-021-740-5521-001	13,600	0	145,199	0	0
<b>Total CONTRACTUAL SERVICES</b>		13,600	0	145,199	0	0
<b>BUILDINGS/STRUCTURES</b>						
WWTP-ARPA	409-021-740-6213-006	2,121,703	0	848,220	0	1,350,000
<b>Total BUILDINGS/STRUCTURES</b>		2,121,703	0	848,220	0	1,350,000
<b>Total Expenditures</b>		<b>2,135,303</b>	<b>0</b>	<b>993,419</b>	<b>0</b>	<b>1,350,000</b>

# AIRPARK FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

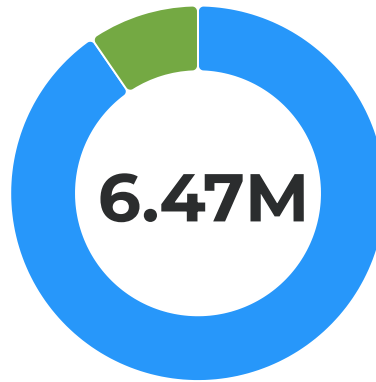
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>20,522,485</b>	<b>23,782,716</b>	<b>23,009,960</b>
<b>Revenues</b>			
INTEREST INCOME	586,825	620,000	620,000
PROPERTY	5,177,853	5,136,900	5,845,900
MISCELLANEOUS	108,666	69,200	0
<b>Total Revenues</b>	<b>5,873,344</b>	<b>5,826,100</b>	<b>6,465,900</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	644,257	660,548	694,083
SUPPLIES AND MATERIALS	134,259	108,500	98,300
MAINTENANCE OF BUILDINGS	289,794	325,000	370,000
MAINTENANCE OF EQUIPMENT	114,378	108,700	93,700
CONTRACTUAL SERVICES	400,581	887,718	752,218
MISCELLANEOUS CHARGES	360,901	359,000	346,000
INTEREST EXPENDITURES	4,058	46,250	46,250
TRANSFERS TO OTHER FUNDS	3,066	4,041	4,041
FUEL EXPENSE	159,924	425,000	425,000
LAND	0	0	788,970
BUILDINGS/STRUCTURES	331,980	1,057,700	727,000
EQUIPMENT	140,432	2,380,214	3,132,000
VEHICLES/HEAVY EQUIPMENT	29,483	236,185	200,000
<b>Total Expenditures</b>	<b>2,613,113</b>	<b>6,598,856</b>	<b>7,677,562</b>
<b>Total Revenues Less Expenditures</b>	<b>3,260,231</b>	<b>-772,756</b>	<b>-1,211,662</b>
<b>Ending Fund Balance</b>	<b>23,782,716</b>	<b>23,009,960</b>	<b>21,798,298</b>

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PUBLIC WORKS	530	2,500	2,500
DEBT SERVICE	4,058	46,250	46,250
INTERGOVERNMENTAL TRANSFERS	3,066	4,041	4,041
AIRPARK & INDUSTRIAL CENTER	2,605,460	6,546,064	7,624,771
<b>Total Expenditures</b>	<b>2,613,113</b>	<b>6,598,856</b>	<b>7,677,562</b>

# REVENUES-AIRPARK FUND

FY26 Revenues by Revenue Source



<span style="color: blue;">●</span> PROPERTY	<b>\$5,845,900</b>	90.41%
<span style="color: green;">●</span> INTEREST INCOME	<b>\$620,000</b>	9.59%

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>INTEREST INCOME</b>						
INTEREST INCOME	410-4602-000	586,825	200,000	439,628	620,000	620,000
<b>Total INTEREST INCOME</b>		586,825	200,000	439,628	620,000	620,000
<b>PROPERTY</b>						
MINERAL LEASE - ROYALTIES	410-4707-000	3,158,098	3,600,000	2,089,138	2,900,000	3,600,000
LEASE OF LAND	410-4709-000	283,756	265,000	203,640	265,000	265,000
BUILDING RENTAL	410-4731-000	1,524,379	1,000,000	1,143,262	1,500,000	1,500,000
EQUIPMENT RENTAL	410-4732-000	981	900	736	900	900
FUEL FLOWAGE FEES/COMMISSIONS	410-4736-000	210,638	519,000	366,024	471,000	480,000
<b>Total PROPERTY</b>		5,177,853	5,384,900	3,802,800	5,136,900	5,845,900
<b>MISCELLANEOUS</b>						
CASH OVER/(SHORT)	410-4900-000	197	0	0	0	0
INSURANCE RECOVERY	410-4903-000	1,575	0	0	0	0
OTHER INCOME	410-4905-000	178	0	50,764	66,000	0
OTHER INCOME - PRAIRIE DOG,ETC	410-4905-010	0	0	16,000	0	0
GAIN/(LOSS) ON ASSET DISPOSAL	410-4909-000	-12,692	0	0	0	0

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
CONTRIBUTIONS	410-4931-000	119,408	0	3,122	3,200	0
<b>Total MISCELLANEOUS</b>		108,666	0	69,886	69,200	0
<b>Total Revenues</b>		<b>5,873,344</b>	<b>5,584,900</b>	<b>4,312,314</b>	<b>5,826,100</b>	<b>6,465,900</b>

# Dept 610-Airpark & Industrial Center

The Airpark Department provides for the maintenance and rental of Airpark property, including industrial sites, buildings, and airport infrastructure. The City is required to comply with Federal Aviation Administration (FAA) rules and regulations regarding management of the Airpark and to work closely with the Texas Department of Transportation (TXDOT) Aviation Division.

## ACHIEVEMENTS

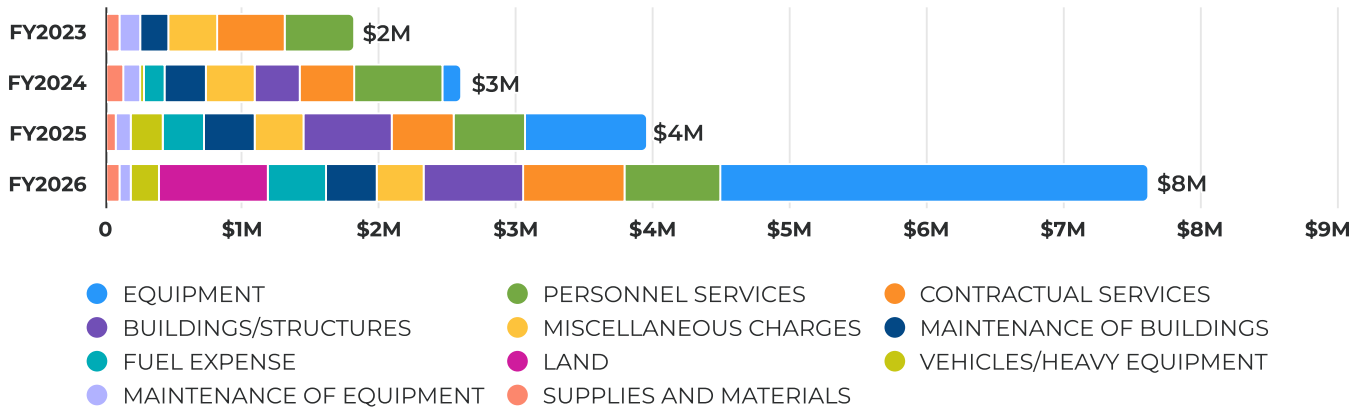
- Recognized as the “Local/Basic Airport of the Year” for the State of Texas by the Texas Department of Transportation (TXDOT)
- Convened monthly Aviation Advisory Board Meetings
- Participated in the TxDOT Aviation Conference
- Participated in various meetings to form a new Museum entity and relocate the Vietnam Memorial to the old USAF Fire Station location after demolition of that facility
- Planned/Coordinated/Executed and coalesced the efforts of the volunteers for 2 separate City-sponsored events for a drag race/car show and Fun Day on the Runway at the airpark.
- Oversaw the removal and replacement of the Hangar 25 Doors
- Participated in the development of an Airport Master Plan in connection with our Aviation Consultant Woolpert Inc. and convened several Participant Advisory Committee (PAC) meetings with city stakeholders.
- Oversaw the completion of the Airport Striping Project
- Oversaw the abatement and demolition of the USAF Air Traffic Control Tower and Fire Station and abatement of the Flight Academy
- Programmed Runway 6/24 Renovation Project and Airfield Lighting Upgrade Projects
- Negotiated a cost share with The GEO Group, Inc. and completed the pavement assessment project
- Contracted to repair covered parking at the terminal building.
- Working with EDC/Jacob Martin/City Staff in the planning phase of significant sewer and water upgrades using in part airport revenues.
- Developed Airport Rules and Regulations and Airport Minimum Standards working with the consultant.
- Working with Corp of Engineers on future activity associated with airport contaminated ground (plume)
- Negotiated an administrative fee with The GEO Group, Inc. for when prisons open
- Oversaw the completion of the ALP Update, successfully reduced airport acreage to 1100 from 2038
- Proposed to dispose of 5 acres, FAA in review
- Began removing earth from the airport's south end by working with Love's, YMCA and QT
- Negotiated with OXY for a 4-inch caliche cap on perimeter road south
- Helped promote the sale of BSR (ongoing)
- Negotiating a new lease for Hangar 25
- Continuing to develop staff
- Negotiating with Galaxy FBO for the assumption of FBO Services at our airport (ongoing)

## GOALS

- Bring in more Aeronautical Business to include hangar development
- Successfully negotiate with Galaxy FBO and transition FBO services
- Continue working with Big Spring Rail in promoting rail activity and in the execution of a revised lease or sale
- Work with staff on maintaining airport grounds and infrastructure.
- Complete the reconstruction of the Runway 6/24 Project
- Complete demolition of several facilities
- Complete the renovation of the Training Facility for use as a gym

- Work with investors to promote and secure the development of additional hangars on the airport's west side.
- Demolish eastside T-Hangars when replacements are developed on the airport's west side
- Continue working with The GEO Group, Inc. for the opening of airpark prisons

### Historical Expenditures by Object Summary



### Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	410-021-610-5010-000	343,934	432,235	315,138	399,032	418,984
SALARY ADJ FOR GASB'S	410-021-610-5013-000	10,781	0	0	0	0
VEHICLE ALLOWANCE	410-021-610-5015-000	7,800	7,800	5,850	7,800	7,800
TERMINATION PAY	410-021-610-5021-000	2,293	0	589	589	500
VACATION BUY BACK	410-021-610-5022-000	3,438	0	5,242	5,242	6,718
OVERTIME	410-021-610-5035-000	4,157	10,000	6,249	9,907	10,204
RETENTION STIPENDS	410-021-610-5040-000	10,500	0	0	0	0
LONGEVITY	410-021-610-5045-000	4,717	4,757	8,963	10,035	10,336
RETIREMENT	410-021-610-5050-000	62,242	87,289	65,505	82,973	87,792
STANDBY PAY	410-021-610-5055-	2,336	3,900	2,690	3,473	3,900

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
	000					
GROUP INSURANCE	410-021-610-5060-000	147,194	87,696	71,202	92,765	97,403
WORKERS' COMPENSATION	410-021-610-5065-000	13,538	13,538	13,538	13,538	13,538
RETIREMENT-DEFERRED COMP	410-021-610-5070-000	21,726	25,274	18,997	23,963	25,260
LIFE & DISABILITY INSURANCE	410-021-610-5075-000	2,763	3,085	2,333	3,191	3,287
MEDICARE	410-021-610-5080-000	5,681	6,651	4,999	6,326	6,647
UNEMPLOYMENT TAXES	410-021-610-5085-000	1,157	936	1,717	1,714	1,714
<b>Total PERSONNEL SERVICES</b>		<b>644,257</b>	<b>683,161</b>	<b>523,013</b>	<b>660,548</b>	<b>694,083</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	410-021-610-5110-000	9,638	5,000	1,920	3,000	3,000
FOOD SUPPLIES	410-021-610-5112-000	2,574	2,000	2,520	2,500	2,500
VENDING MACHINE SUPPLIES	410-021-610-5112-001	586	2,000	-92	2,000	2,000
WEARING APPAREL	410-021-610-5114-000	3,950	4,000	3,919	4,000	4,000
GASOLINE, OIL & GREASE	410-021-610-5116-000	14,587	30,000	11,432	20,000	20,000
MINOR APPARATUS	410-021-610-5117-000	60,928	25,000	12,569	18,000	25,000
JANITORIAL SUPPLIES	410-021-610-5118-000	2,636	2,500	2,606	3,500	3,500
CHEMICALS	410-021-610-5119-000	13,948	14,000	13,958	14,000	14,000
PLANTS & GRASS	410-021-610-5122-000	0	2,000	0	2,000	2,000
OTHER SUPPLIES	410-021-610-5123-000	5,620	5,000	11,584	16,000	5,000
POSTAGE	410-021-610-5124-000	1,163	500	352	500	500

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
UTILITIES	410-021-610-5128-000	17,059	15,000	10,128	15,000	15,000
LANDFILL	410-021-610-5128-001	1,570	1,800	8,651	8,000	1,800
<b>Total SUPPLIES AND MATERIALS</b>		<b>134,259</b>	<b>108,800</b>	<b>79,546</b>	<b>108,500</b>	<b>98,300</b>
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	410-021-610-5311-000	217,255	285,000	251,090	205,000	250,000
MAINT. PAVED & UNPAVED STREETS	410-021-610-5318-000	0	2,500	11,655	2,500	2,500
ROUTINE AIR MNT PGM(RAMP)	410-021-610-5318-001	55,051	100,000	100,380	110,000	110,000
STREET MARKERS & SIGNS	410-021-610-5320-000	519	2,000	179	2,000	2,000
MAINTENANCE OF FENCES & GATES	410-021-610-5322-000	15,255	6,000	0	1,500	1,500
MAINT. AIRFIELD LIGHTING	410-021-610-5329-000	1,714	4,000	0	4,000	4,000
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>289,794</b>	<b>399,500</b>	<b>363,304</b>	<b>325,000</b>	<b>370,000</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	410-021-610-5411-000	2,924	2,000	13,920	15,000	2,000
VEHICLE MAINTENANCE	410-021-610-5412-000	102,993	75,000	73,457	75,000	75,000
MAINTENANCE OF FIRE APPARATUS	410-021-610-5413-000	2,800	10,000	6,386	10,000	10,000
MAINTENANCE OF RADIOS	410-021-610-5415-000	795	1,000	99	1,000	1,000
MOWERS	410-021-610-5417-000	770	2,500	186	1,500	1,500
MAINT HEATING & COOLING SYSTEM	410-021-610-5422-000	4,075	6,000	6,573	6,000	4,000
MAINT. MACHINERY, TOOLS, PUMPS	410-021-610-5425-000	20	1,000	0	200	200

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>Total MAINTENANCE OF EQUIPMENT</b>		114,378	97,500	100,620	108,700	93,700
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	410-021-610-5511-000	8,736	6,000	6,490	9,000	9,000
HIRE OF EQUIPMENT	410-021-610-5515-000	39,935	60,418	22,081	60,418	91,418
INSURANCE	410-021-610-5520-000	209,810	223,000	267,540	268,000	287,500
SPECIAL SERVICES	410-021-610-5521-000	79,375	30,000	83,421	445,000	258,000
SPECIAL SERVICES-ENGINEERING	410-021-610-5521-005	-26,600	0	0	0	0
ADVERTISING	410-021-610-5525-000	3,788	4,000	3,974	5,000	4,000
ADVERTISING-FBO	410-021-610-5525-002	0	0	771	0	0
ADVERTISE-BLOW OUT AT THE BUNKER	410-021-610-5525-010	226	4,000	0	4,000	4,000
TRAVEL EXPENSE	410-021-610-5530-000	6,039	5,000	4,065	3,000	5,000
DUES & SUBSCRIPTIONS	410-021-610-5540-000	3,004	3,500	2,631	3,000	3,000
PERMITS, LICENSES, TESTING FEES	410-021-610-5541-000	416	800	75	800	800
ELECTRICITY	410-021-610-5550-000	51,976	60,000	37,093	60,000	60,000
EDUCATION & TRAINING	410-021-610-5555-000	1,092	2,000	1,335	2,000	2,000
GAS FOR HEATING	410-021-610-5560-000	22,254	25,000	21,446	25,000	25,000
<b>Total CONTRACTUAL SERVICES</b>		400,051	423,718	450,921	885,218	749,718
<b>MISCELLANEOUS CHARGES</b>						
ADMINISTRATIVE FEES	410-021-610-5641-000	345,000	345,000	345,000	345,000	345,000
BAD DEBT EXPENSE	410-021-610-5643-	15,901	1,000	13,888	14,000	1,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
	000					
<b>Total MISCELLANEOUS CHARGES</b>		360,901	346,000	358,888	359,000	346,000
<b>FUEL EXPENSE</b>						
COST OF FUEL-AIRPARK-FBO	410-021-610-5900-002	159,924	328,100	305,088	425,000	425,000
<b>Total FUEL EXPENSE</b>		159,924	328,100	305,088	425,000	425,000
<b>LAND</b>						
LAND	410-021-610-6100-000	0	0	0	0	788,970
<b>Total LAND</b>		0	0	0	0	788,970
<b>BUILDINGS/STRUCTURES</b>						
BUILDINGS	410-021-610-6200-000	154,430	0	440,578	441,000	0
BUILDINGS-SPECIAL PROJECTS	410-021-610-6201-000	0	270,000	67,280	270,000	470,000
PAVED STREETS, ALLEYS, CURBS	410-021-610-6218-000	48,450	0	0	0	0
FENCES AND GATES	410-021-610-6222-000	42,100	0	24,715	25,000	0
RUNWAYS & AIRFIELD LIGHTING	410-021-610-6229-000	87,000	112,000	121,503	321,700	257,000
<b>Total BUILDINGS/STRUCTURES</b>		331,980	382,000	654,076	1,057,700	727,000
<b>EQUIPMENT</b>						
MACHINERY & EQUIPMENT	410-021-610-6311-000	0	0	31,229	31,229	0
MOWERS & EQUIPMENT	410-021-610-6314-000	27,484	73,000	12,808	118,000	0
DISTRIBUTION LINES	410-021-610-6316-000	112,948	2,216,985	828,247	2,216,985	3,100,000
HEATING & COOLING SYSTEMS	410-021-610-6317-000	0	0	13,695	14,000	32,000
<b>Total EQUIPMENT</b>		140,432	2,289,985	885,979	2,380,214	3,132,000
<b>VEHICLES/HEAVY EQUIPMENT</b>						
MOTOR VEHICLES	410-021-610-6401-000	29,483	200,000	236,185	236,185	200,000
<b>Total VEHICLES/HEAVY EQUIPMENT</b>		29,483	200,000	236,185	236,185	200,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>Total Expenditures</b>		<b>2,605,460</b>	<b>5,258,764</b>	<b>3,957,620</b>	<b>6,546,064</b>	<b>7,624,771</b>

## Highlights:

- **5035-OVERTIME**
  - Blowout at the Bunker
  - FBO Operations
- **5112-FOOD SUPPLIES**
  - Food budget to accommodate meetings with Economic Development Board, visiting dignitaries, project management representatives, annual fly-ins, pilot lounge support and other marketing and public relations.
- **5112-001-VENDING MACHINE SUPPLIES**
  - Vending machine supplies for lobby and pilot's lounge.
- **5114-WEARING APPAREL**
  - Increase associated with FBO operations and personnel turnover.
- **5119-CHEMICALS**
  - Herbicides for weed control
- **5123-OTHER SUPPLIES**
  - Culligan
  - Cylinder rentals
  - FBO supplies
- **5318-001-ROUTINE AIR MNT PGM (RAMP)**
  - Airpark's match for the RAMP grants which are 90/10 reimbursable (90 percent state/10 percent city. Total Eligibility \$100k)
- **5411-I.T. MAINT & AGREEMENTS**
  - Video Security System
  - Adobe
  - Office 365
  - KnowBe4
- **5515-HIRE OF EQUIPMENT**
  - Enterprise lease payments
  - Toshiba copier lease
- **5521-SPECIAL SERVICES**
  - Demo & Abatement 1115, 1107, pump station & associated storage tank and Flight Academy
  - Security for special events and contract aircraft fuelers
  - Window washing services
- **5525-ADVERTISING**
  - Advertising for events
- **5530-TRAVEL EXPENSES**
  - Annual TxDOT Aviation and FAA Partnership Conference and staff continuing education.
- **5641-ADMINISTRATIVE FEES**
  - Computed by a 3rd party cost allocation company per federal overhead and administrative rules.
- **6100-LAND**
  - Property acquisition for Runway 6/24 Protection Zone (\$589,160)
  - Property acquisition for Runway 18/36 Protection Zone (\$199,810)
- **6229-RUNWAYS & AIRFIELD LIGHTING**
  - Runway & Airfield Lighting (\$112,000)
  - Design Runway 6/24 Rehab/Reconstruct (\$145,000)
- **6317-HEATING & COOLING SYSTEMS**
  - 10 Ton HVAC for Airport Terminal (\$32,000)

- **6401-MOTOR VEHICLES**
  - ATV (\$25,000)

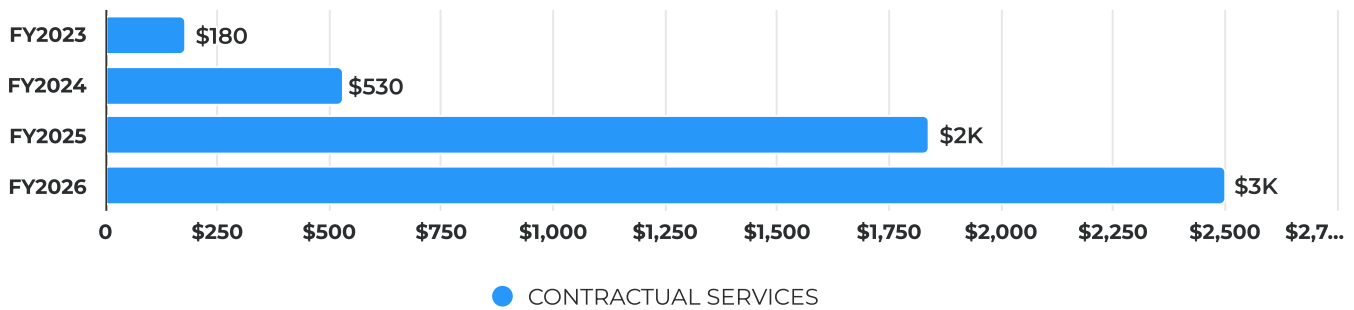
## Personnel Summary-Airpark

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Airpark Director	1	1	1
Airpark Supervisor	1	1	1
Administrative Assistant	1	1	1
Maintenance	5	5	5
Customer Service Clerk	1	1	1
<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>9</b>

# Dept 021-Non-Departmental (Airpark Fund)

Non-Departmental accounts for any expenses that are not exclusively within the functional responsibilities of any one department, as well as contributions to other programs or agencies.

Historical Expenditures by Object Summary



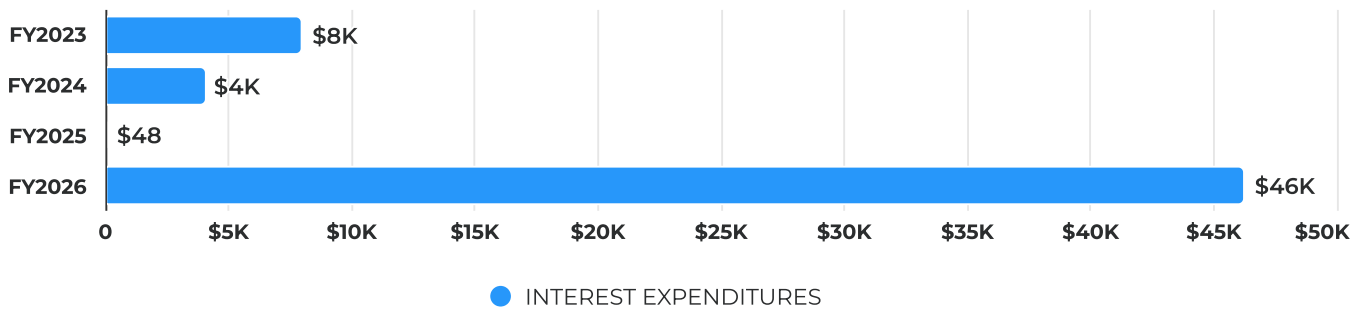
## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>CONTRACTUAL SERVICES</b>						
SPECIAL SERVICES	410-021-021-5521-000	530	0	0	2,500	2,500
SPECIAL SERVICES-CREDIT CARD FEES	410-021-021-5521-009	0	0	1,839	0	0
<b>Total CONTRACTUAL SERVICES</b>		<b>530</b>	<b>0</b>	<b>1,839</b>	<b>2,500</b>	<b>2,500</b>
<b>Total Expenditures</b>		<b>530</b>	<b>0</b>	<b>1,839</b>	<b>2,500</b>	<b>2,500</b>

# Dept 070-Debt Service (Airpark Fund)

Debt Service is a Non-Departmental activity that accounts for lease purchase payments for equipment purchased with this funding.

**Historical Expenditures by Object Summary**

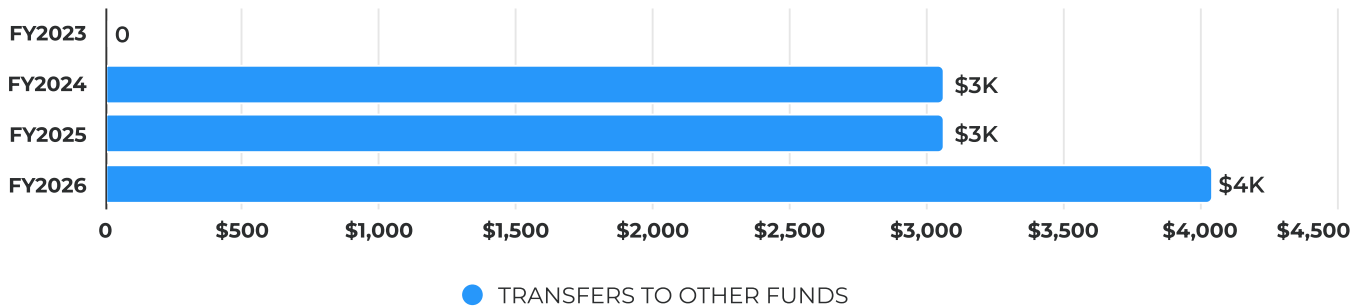


## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>INTEREST EXPENDITURES</b>						
DEBT SVC-2017-18 EQUIPMENT	410-070-070-5701-059	0	33,029	0	0	0
DEBT SVC-2018-19 EQUIPMENT	410-070-070-5701-060	57	11,304	0	0	0
DEBT SVC-2020-21 EQUIPMENT	410-070-070-5701-062	105	4,136	48	4,136	4,136
DEBT SVC ENTERPRISE	410-070-070-5701-063	3,896	42,114	0	42,114	42,114
<b>Total INTEREST EXPENDITURES</b>		<b>4,058</b>	<b>90,583</b>	<b>48</b>	<b>46,250</b>	<b>46,250</b>
<b>Total Expenditures</b>		<b>4,058</b>	<b>90,583</b>	<b>48</b>	<b>46,250</b>	<b>46,250</b>

# Dept 080-Intergovernmental Transfers (Airpark Fund)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TRANSFERS TO OTHER FUNDS</b>						
TRANSFER TO OTHER FUNDS	410-080-080-5808-000	0	975	0	975	975
TRANSFER TO RADIO COMMUNICATIO	410-080-080-5823-000	3,066	3,066	3,066	3,066	3,066
<b>Total TRANSFERS TO OTHER FUNDS</b>		<b>3,066</b>	<b>4,041</b>	<b>3,066</b>	<b>4,041</b>	<b>4,041</b>
<b>Total Expenditures</b>		<b>3,066</b>	<b>4,041</b>	<b>3,066</b>	<b>4,041</b>	<b>4,041</b>

## Highlights:

- **5808-TRANSFER TO OTHER FUNDS**
  - Transfer to Service Center
- **5823-TRANSFER TO RADIO COMMUNICATIONS FUND**
  - Funding for radio communications system

# EMERGENCY MEDICAL SERVICES FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

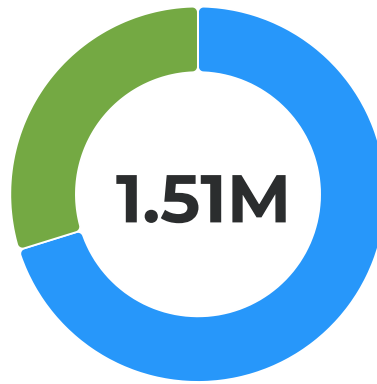
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>-1,103,193</b>	<b>-723,037</b>	<b>-2,159,806</b>
<b>Revenues</b>			
GRANTS AND OTHER AGENCIES	474,000	450,000	450,000
PROPERTY	1,866,868	0	0
TRANSFERS FROM OTHER FUNDS	1,060,000	1,060,000	1,060,000
MISCELLANEOUS	105,560	0	0
<b>Total Revenues</b>	<b>3,506,429</b>	<b>1,510,000</b>	<b>1,510,000</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	1,154,229	1,562,712	1,715,302
SUPPLIES AND MATERIALS	123,430	93,150	150,400
MAINTENANCE OF BUILDINGS	920	1,000	1,000
MAINTENANCE OF EQUIPMENT	44,901	37,500	88,500
CONTRACTUAL SERVICES	462,247	991,660	662,250
MISCELLANEOUS CHARGES	880,879	228,304	293,044
INTEREST EXPENDITURES	278	23,737	23,737
TRANSFERS TO OTHER FUNDS	7,496	8,706	8,706
VEHICLES/HEAVY EQUIPMENT	451,893	0	0
<b>Total Expenditures</b>	<b>3,126,273</b>	<b>2,946,769</b>	<b>2,942,939</b>
<b>Total Revenues Less Expenditures</b>	<b>380,156</b>	<b>-1,436,769</b>	<b>-1,432,939</b>
<b>Ending Fund Balance</b>	<b>-723,037</b>	<b>-2,159,806</b>	<b>-3,592,745</b>

**Expenditures by Department**

<b>Category</b>	<b>FY23-24 Actual</b>	<b>FY24-25 Revised</b>	<b>FY25-26 Proposed</b>
DEBT SERVICE	278	23,737	23,737
INTERGOVERNMENTAL TRANSFERS	7,496	8,706	8,706
AMBULANCE	3,118,499	2,914,326	2,910,496
<b>Total Expenditures</b>	<b>3,126,273</b>	<b>2,946,769</b>	<b>2,942,939</b>

# REVENUES-EMERGENCY MEDICAL SERVICES FUND

FY26 Revenues by Revenue Source



- TRANSFERS FROM OTHER FUNDS **\$1,060,000** 70.20%
- GRANTS AND OTHER AGENCIES **\$450,000** 29.80%

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>GRANTS AND OTHER AGENCIES</b>						
REIMB. FROM COUNTY-AMBULANCE S	430-4209-000	450,000	450,000	337,500	450,000	450,000
TEXAS J / JRAC	430-4250-000	24,000	0	0	0	0
<b>Total GRANTS AND OTHER AGENCIES</b>		<b>474,000</b>	<b>450,000</b>	<b>337,500</b>	<b>450,000</b>	<b>450,000</b>
<b>PROPERTY</b>						
AMBULANCE EMERGENCY SERVICE	430-4709-000	3,607,441	0	5,142	0	0
ADJUSTMENTS OF REVENUE	430-4710-000	-1,740,760	0	-2,437	0	0
AMBULANCE SUBSCRIPTIONS	430-4711-000	188	0	0	0	0
<b>Total PROPERTY</b>		<b>1,866,868</b>	<b>0</b>	<b>2,704</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS FROM OTHER FUNDS</b>						
TRANSFERS FROM GENERAL FUND	430-4810-000	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000
<b>Total TRANSFERS FROM OTHER FUNDS</b>		<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>
<b>MISCELLANEOUS</b>						

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
INSURANCE RECOVERY	430-4903-000	77,749	0	0	0	0
BAD DEBT RECOVERY	430-4904-000	11,311	0	3,567	0	0
OTHER REVENUE	430-4905-000	500	0	0	0	0
EMS GRANTS	430-4935-000	16,000	0	0	0	0
<b>Total MISCELLANEOUS</b>		<b>105,560</b>	<b>0</b>	<b>3,567</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>		<b>3,506,429</b>	<b>1,510,000</b>	<b>1,403,771</b>	<b>1,510,000</b>	<b>1,510,000</b>

### Highlights:

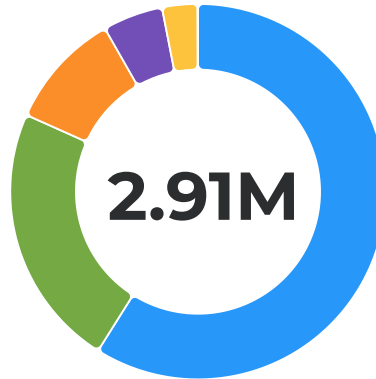
- **4810-TRANSFERS FROM GENERAL FUND**
  - Annual subsidy from General Fund

# FIRE/E.M.S. DIVISION (ENTERPRISE FUNDS)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
AMBULANCE	3,118,499	2,914,326	2,910,496
<b>Total Expenditures</b>	<b>3,118,499</b>	<b>2,914,326</b>	<b>2,910,496</b>

## FY26 Expenditures by Object Summary



● PERSONNEL SERVICES	<b>\$1,715,302</b>	58.94%
● CONTRACTUAL SERVICES	<b>\$662,250</b>	22.75%
● MISCELLANEOUS CHARGES	<b>\$293,044</b>	10.07%
● SUPPLIES AND MATERIALS	<b>\$150,400</b>	5.17%
● MAINTENANCE OF EQUIPMENT	<b>\$88,500</b>	3.04%
● MAINTENANCE OF BUILDINGS	<b>\$1,000</b>	0.03%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	1,154,229	1,562,712	1,715,302
SUPPLIES AND MATERIALS	123,430	93,150	150,400
MAINTENANCE OF BUILDINGS	920	1,000	1,000
MAINTENANCE OF EQUIPMENT	44,901	37,500	88,500
CONTRACTUAL SERVICES	462,247	991,660	662,250
MISCELLANEOUS CHARGES	880,879	228,304	293,044
VEHICLES/HEAVY EQUIPMENT	451,893	0	0
<b>Total Expenditures</b>	<b>3,118,499</b>	<b>2,914,326</b>	<b>2,910,496</b>

# Dept 260-Ambulance

The EMS service, a division of the Fire Department, provides emergency medical and transport services for Big Spring and Howard County.

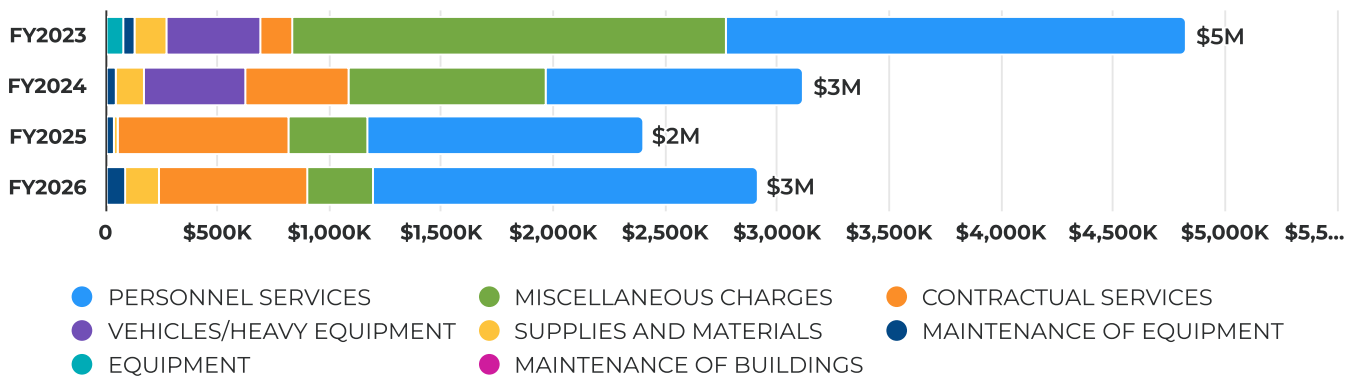
## ACHIEVEMENTS

- Created an in-house EMT academy that saved the city \$30k-\$40k in training costs.

## GOALS

- Restart EMS Operations by October 1, 2025.
- Add 4 additional personnel to effectively run the 3 medic/4 station model that we have adopted and reduce overtime costs.
- Gain new knowledge or information that helps employees perform well.
- Ensure that personnel are trained and competent in order to effectively, efficiently, and safely execute all responsibilities consistent with the department's standard operating guidelines for emergency services delivery.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	430-012-260-5010-000	1,009,176	992,750	739,195	959,018	1,051,367
SALARY ADJ FOR GASB'S	430-012-260-5013-000	-535,668	0	0	0	0
TERMINATION PAY	430-012-260-5021-000	113,052	0	9,557	9,557	5,000
VACATION BUY BACK	430-012-260-5022-000	27,071	5,000	0	5,000	25,183

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
OVERTIME	430-012-260-5035-000	283,850	25,000	61,924	66,718	68,720
RETENTION STIPENDS	430-012-260-5040-000	27,000	0	0	0	0
LONGEVITY	430-012-260-5045-000	47,074	3,500	6,730	5,809	5,983
RETIREMENT	430-012-260-5050-000	-110,823	195,295	152,747	195,468	221,422
GROUP INSURANCE	430-012-260-5060-000	106,271	184,500	122,034	163,733	171,920
WORKERS' COMPENSATION	430-012-260-5065-000	74,382	74,382	74,382	74,382	74,382
RETIREMENT-DEFERRED COMP	430-012-260-5070-000	81,229	56,546	44,921	57,291	63,710
LIFE & DISABILITY INSURANCE	430-012-260-5075-000	6,772	9,516	4,324	6,174	6,359
MEDICARE	430-012-260-5080-000	21,373	14,881	11,816	15,072	16,766
UNEMPLOYMENT TAXES	430-012-260-5085-000	3,469	1,404	4,196	4,490	4,490
<b>Total PERSONNEL SERVICES</b>		<b>1,154,229</b>	<b>1,562,774</b>	<b>1,231,826</b>	<b>1,562,712</b>	<b>1,715,302</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	430-012-260-5110-000	13,781	7,000	0	7,000	7,000
WEARING APPAREL	430-012-260-5114-000	11,574	30,000	13,818	30,000	30,000
GASOLINE, OIL & GREASE	430-012-260-5116-000	11,946	12,000	0	12,000	24,000
MINOR APPARATUS	430-012-260-5117-000	1,935	5,250	0	5,250	10,500
MEDICAL AND SURGICAL	430-012-260-5120-000	77,690	32,250	1,598	32,250	70,000
OTHER SUPPLIES	430-012-260-5123-000	1,362	2,250	1,362	2,250	4,500
UTILITIES	430-012-260-5128-000	5,142	4,400	2,444	4,400	4,400

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>Total SUPPLIES AND MATERIALS</b>		123,430	93,150	19,222	93,150	150,400
<b>MAINTENANCE OF BUILDINGS</b>						
MAINT. OF BUILDINGS	430-012-260-5311-000	920	1,000	0	1,000	1,000
<b>Total MAINTENANCE OF BUILDINGS</b>		920	1,000	0	1,000	1,000
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	430-012-260-5411-000	5,524	6,000	21,808	20,000	20,000
MAINTENANCE OF VEHICLES	430-012-260-5412-000	36,428	33,000	11,095	15,000	66,000
MACHINERY, TOOLS, AND PUMPS	430-012-260-5425-000	2,949	2,500	900	2,500	2,500
<b>Total MAINTENANCE OF EQUIPMENT</b>		44,901	41,500	33,803	37,500	88,500
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	430-012-260-5511-000	8,203	7,500	6,198	7,500	7,500
INSURANCE	430-012-260-5520-000	15,027	16,000	11,456	11,460	12,350
SPECIAL SERVICES	430-012-260-5521-000	268,069	520,000	651,088	800,000	520,000
SPECIAL SERVICES-MEDICAL	430-012-260-5521-008	22,490	25,000	9,601	25,000	25,000
TRAVEL EXPENSE	430-012-260-5530-000	50,778	50,000	13,872	50,000	25,000
RENTS	430-012-260-5535-000	22,550	22,551	26,187	26,500	26,200
DUES & SUBSCRIPTIONS	430-012-260-5540-000	861	500	500	500	500
PERMITS,LICENSES,TESTING FEES	430-012-260-5541-000	4,957	3,500	4,553	3,500	3,500
ELECTRICITY	430-012-260-5550-000	11,450	10,000	8,055	10,000	10,000
EDUCATION AND TRAINING	430-012-260-5555-000	49,888	50,000	31,763	50,000	25,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
GAS FOR HEATING	430-012-260-5560-000	7,975	7,200	4,819	7,200	7,200
<b>Total CONTRACTUAL SERVICES</b>		462,247	712,251	768,093	991,660	662,250
<b>MISCELLANEOUS CHARGES</b>						
JUDGEMENTS & DAMAGES	430-012-260-5616-000	5,000	0	121,020	0	0
ADMINISTRATIVE FEES	430-012-260-5641-000	143,044	143,044	143,044	143,044	143,044
COLLECTION FEE EXPENSE	430-012-260-5642-000	190,267	150,000	1,997	5,000	150,000
BAD DEBT EXPENSE	430-012-260-5643-000	542,568	0	80,260	80,260	0
<b>Total MISCELLANEOUS CHARGES</b>		880,879	293,044	346,322	228,304	293,044
<b>VEHICLES/HEAVY EQUIPMENT</b>						
MOTOR VEHICLES	430-012-260-6401-000	451,893	0	0	0	0
<b>Total VEHICLES/HEAVY EQUIPMENT</b>		451,893	0	0	0	0
<b>Total Expenditures</b>		<b>3,118,499</b>	<b>2,703,719</b>	<b>2,399,266</b>	<b>2,914,326</b>	<b>2,910,496</b>

**Highlights:**

- **5411-I.T. MAINT & AGREEMENTS**
  - Aladtec Scheduling Software
  - Time Clock Plus
  - ESO Report Software
  - Lexipol Policy Software
  - Office 365
  - KnowBe4
- **5521-SPECIAL SERVICES**
  - Bad debt collection fees
- **5521-008-SPECIAL SERVICES-MEDICAL**
  - Medical Director
  - Oxygen cylinder rentals
- **5530-TRAVEL EXPENSE**
  - Decreased because of in-house EMT program
- **5535-RENTS**
  - Station #1 & Building 24
- **5555-EDUCATION AND TRAINING**
  - Decreased because of in-house EMT program, but still need to train Paramedics.

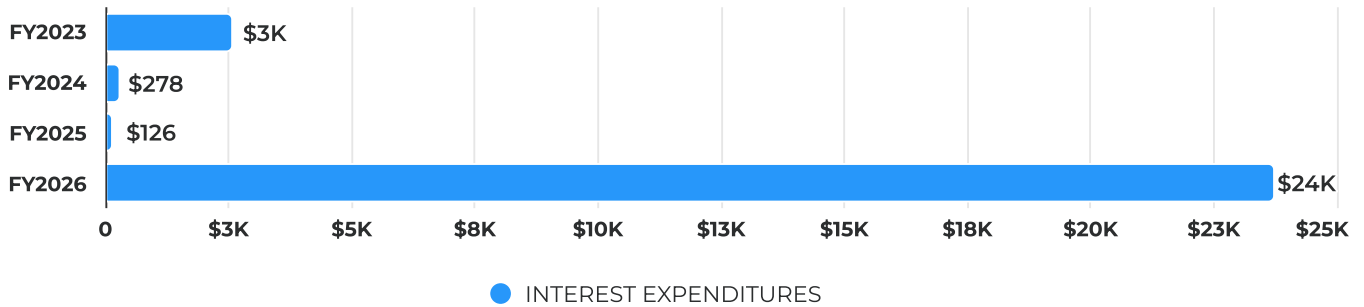
**Personnel Summary-Emergency Medical Services**

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Deputy Chief	-	4	-
Captain	7	-	-
Lieutenant	-	8	-
Batallion Chief	4	-	-
Firefighter	2	1	14
Apparatus Engineer	4	4	-
Cadet Day	-	-	4
<b>TOTAL</b>	<b>17</b>	<b>17</b>	<b>18</b>

# Dept 070- Debt Services (EMS Fund)

Debt Service is a Non-Departmental activity that accounts for lease purchase for equipment purchased with this funding.

Historical Expenditures by Object Summary

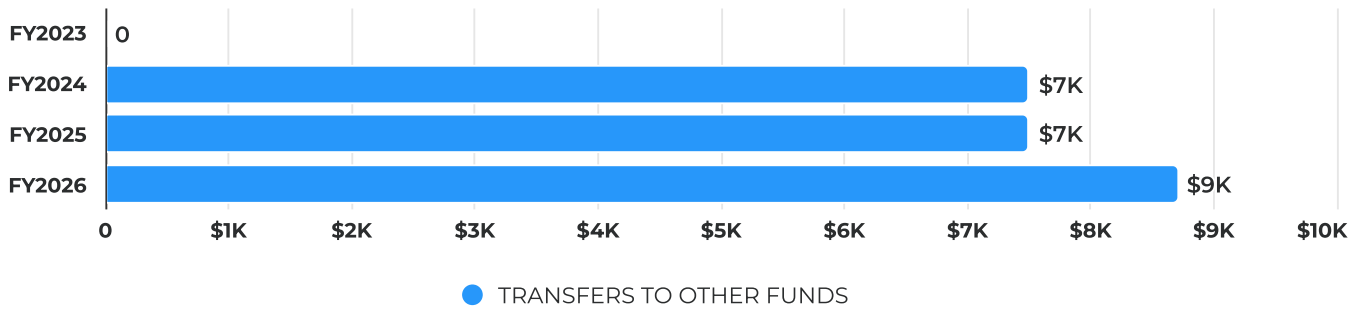


## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>INTEREST EXPENDITURES</b>						
DEBT SVC-2017-18 EQUIPMENT	430-070-070-5701-059	0	11,484	0	11,484	11,484
DEBT SVC-2018-19 EQUIPMENT	430-070-070-5701-060	9	1,707	0	1,707	1,707
DEBT SVC-2020-21 EQUIPMENT	430-070-070-5701-062	269	10,546	126	10,546	10,546
<b>Total INTEREST EXPENDITURES</b>		<b>278</b>	<b>23,737</b>	<b>126</b>	<b>23,737</b>	<b>23,737</b>
<b>Total Expenditures</b>		<b>278</b>	<b>23,737</b>	<b>126</b>	<b>23,737</b>	<b>23,737</b>

# Dept 080-Intergovernmental Transfers (EMS Fund)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TRANSFERS TO OTHER FUNDS</b>						
TRANSFER TO OTHER FUNDS	430-080-080-5808-000	0	1,210	0	1,210	1,210
TRANSFER TO RADIO COMMUNICATIO	430-080-080-5823-000	7,496	7,496	7,496	7,496	7,496
<b>Total TRANSFERS TO OTHER FUNDS</b>		<b>7,496</b>	<b>8,706</b>	<b>7,496</b>	<b>8,706</b>	<b>8,706</b>
<b>Total Expenditures</b>		<b>7,496</b>	<b>8,706</b>	<b>7,496</b>	<b>8,706</b>	<b>8,706</b>

## Highlights:

- **5808-TRANSFER TO OTHER FUNDS**
  - Transfer to Service Center
- **5823-TRANSFER TO RADIO COMMUNICATIONS FUND**
  - Funding for radio communications system

# LANDFILL FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

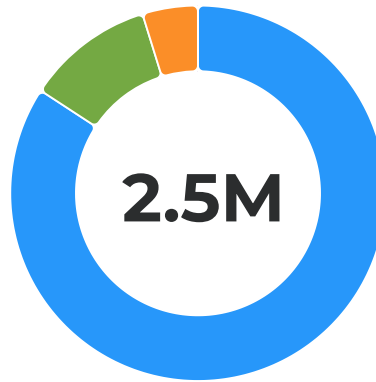
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>-4,917,218</b>	<b>-3,037,260</b>	<b>-1,413,453</b>
<b>Revenues</b>			
LICENSES AND PERMITS	120,457	119,500	119,500
GENERAL SALES & SERVICES	2,242,182	2,079,600	2,102,600
INTEREST INCOME	292,627	275,000	275,000
TRANSFERS FROM OTHER FUNDS	1,000,000	1,000,000	0
MISCELLANEOUS	-55,615	30	30
<b>Total Revenues</b>	<b>3,599,651</b>	<b>3,474,130</b>	<b>2,497,130</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	654,872	742,517	825,057
SUPPLIES AND MATERIALS	80,014	61,550	96,250
MAINTENANCE OF BUILDINGS	219	8,000	5,000
MAINTENANCE OF EQUIPMENT	271,249	226,050	226,350
CONTRACTUAL SERVICES	267,863	274,710	265,400
MISCELLANEOUS CHARGES	266,843	269,736	269,736
INTEREST EXPENDITURES	548	73,439	73,439
TRANSFERS TO OTHER FUNDS	3,086	5,721	5,721
LAND	0	2,600	0
BUILDINGS/STRUCTURES	0	0	200,000
EQUIPMENT	0	0	1,000,000
VEHICLES/HEAVY EQUIPMENT	175,000	186,000	390,000
<b>Total Expenditures</b>	<b>1,719,693</b>	<b>1,850,323</b>	<b>3,356,953</b>
<b>Total Revenues Less Expenditures</b>	<b>1,879,958</b>	<b>1,623,807</b>	<b>-859,823</b>
<b>Ending Fund Balance</b>	<b>-3,037,260</b>	<b>-1,413,453</b>	<b>-2,273,276</b>

**Expenditures by Department**

<b>Category</b>	<b>FY23-24 Actual</b>	<b>FY24-25 Revised</b>	<b>FY25-26 Proposed</b>
NON-DEPARTMENTAL	2,151	0	0
DEBT SERVICE	548	73,439	73,439
INTERGOVERNMENTAL TRANSFERS	3,086	5,721	5,721
LANDFILL	1,713,908	1,771,163	3,277,793
<b>Total Expenditures</b>	<b>1,719,693</b>	<b>1,850,323</b>	<b>3,356,953</b>

# REVENUES-LANDFILL FUND

FY26 Revenues by Revenue Source



● GENERAL SALES & SERVICES	<b>\$2,102,600</b>	84.20%
● INTEREST INCOME	<b>\$275,000</b>	11.01%
● LICENSES AND PERMITS	<b>\$119,500</b>	4.79%
● MISCELLANEOUS	<b>\$30</b>	0.00%

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>LICENSES AND PERMITS</b>						
ANNUAL PERMITS	440-4116-000	4,667	0	2,000	2,000	2,000
ANNUAL GATE FEE	440-4117-000	16,000	15,000	10,500	15,000	15,000
GATE FEES	440-4118-000	97,804	100,000	76,283	100,000	100,000
UNTARPED LOADS	440-4119-000	1,986	2,500	584	2,500	2,500
<b>Total LICENSES AND PERMITS</b>		<b>120,457</b>	<b>117,500</b>	<b>89,367</b>	<b>119,500</b>	<b>119,500</b>
<b>GENERAL SALES &amp; SERVICES</b>						
LANDFILL REV FROM SANITATION	440-4303-000	940,537	1,200,000	531,848	800,000	800,000
TIPPING FEES	440-4304-000	1,173,213	1,150,000	946,432	1,150,000	1,173,000
LANDFILL ENVIRONMENT FEES	440-4356-000	124,212	125,000	90,650	125,000	125,000
LATE FEE CHARGES	440-4361-000	2,487	2,600	1,886	2,600	2,600
SPECIAL WASTE - TIRES ETC.	440-4381-001	1,732	2,000	496	2,000	2,000
<b>Total GENERAL SALES &amp; SERVICES</b>		<b>2,242,182</b>	<b>2,479,600</b>	<b>1,571,313</b>	<b>2,079,600</b>	<b>2,102,600</b>
<b>INTEREST INCOME</b>						

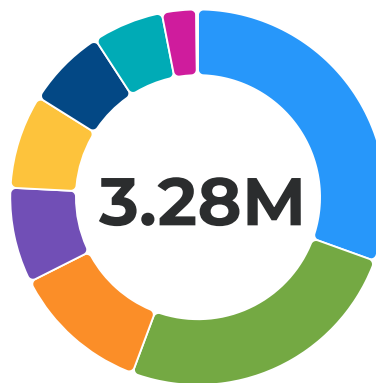
Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
INTEREST INCOME	440-4602-000	38,601	25,000	31,889	25,000	25,000
INTEREST INC-LANDFILL CLOSURE	440-4614-000	254,026	250,000	166,408	250,000	250,000
<b>Total INTEREST INCOME</b>		292,627	275,000	198,298	275,000	275,000
<b>TRANSFERS FROM OTHER FUNDS</b>						
TRANSFERS FROM SANITATION	440-4821-000	1,000,000	1,000,000	1,000,000	1,000,000	0
<b>Total TRANSFERS FROM OTHER FUNDS</b>		1,000,000	1,000,000	1,000,000	1,000,000	0
<b>MISCELLANEOUS</b>						
CASH OVER/(SHORT)	440-4900-000	-182	0	70	0	0
INSURANCE RECOVERY	440-4903-000	0	0	156,564	0	0
OTHER INCOME	440-4905-000	32	30	9,229	30	30
GAIN/(LOSS) ON ASSET DISPOSAL	440-4909-000	-55,464	0	0	0	0
<b>Total MISCELLANEOUS</b>		-55,615	30	165,864	30	30
<b>Total Revenues</b>		<b>3,599,651</b>	<b>3,872,130</b>	<b>3,024,841</b>	<b>3,474,130</b>	<b>2,497,130</b>

# SANITATION DIVISION (ENTERPRISE FUNDS-LANDFILL)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
NON-DEPARTMENTAL	2,151	0	0
LANDFILL	1,713,908	1,771,163	3,277,793
<b>Total Expenditures</b>	<b>1,716,059</b>	<b>1,771,163</b>	<b>3,277,793</b>

## FY26 Expenditures by Object Summary



<span style="color: blue;">●</span> EQUIPMENT	<b>\$1,000,000</b>	30.51%
<span style="color: green;">●</span> PERSONNEL SERVICES	<b>\$825,057</b>	25.17%
<span style="color: orange;">●</span> VEHICLES/HEAVY EQUIPMENT	<b>\$390,000</b>	11.90%
<span style="color: purple;">●</span> MISCELLANEOUS CHARGES	<b>\$269,736</b>	8.23%
<span style="color: yellow;">●</span> CONTRACTUAL SERVICES	<b>\$265,400</b>	8.10%
<span style="color: darkblue;">●</span> MAINTENANCE OF EQUIPMENT	<b>\$226,350</b>	6.91%
<span style="color: teal;">●</span> BUILDINGS/STRUCTURES	<b>\$200,000</b>	6.10%
<span style="color: pink;">●</span> SUPPLIES AND MATERIALS	<b>\$96,250</b>	2.94%
<span style="color: lightgreen;">●</span> MAINTENANCE OF BUILDINGS	<b>\$5,000</b>	0.15%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	654,872	742,517	825,057
SUPPLIES AND MATERIALS	80,014	61,550	96,250
MAINTENANCE OF BUILDINGS	219	8,000	5,000
MAINTENANCE OF EQUIPMENT	271,249	226,050	226,350
CONTRACTUAL SERVICES	267,863	274,710	265,400
MISCELLANEOUS CHARGES	266,843	269,736	269,736
LAND	0	2,600	0
BUILDINGS/STRUCTURES	0	0	200,000
EQUIPMENT	0	0	1,000,000

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Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
VEHICLES/HEAVY EQUIPMENT	175,000	186,000	390,000
<b>Total Expenditures</b>	<b>1,716,059</b>	<b>1,771,163</b>	<b>3,277,793</b>

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# Dept 350-Landfill

The City's sanitary landfill disposes of an average of 150 tons of waste per day and must comply with all reporting requirements of the Texas Commission on Environmental Quality (TCEQ).

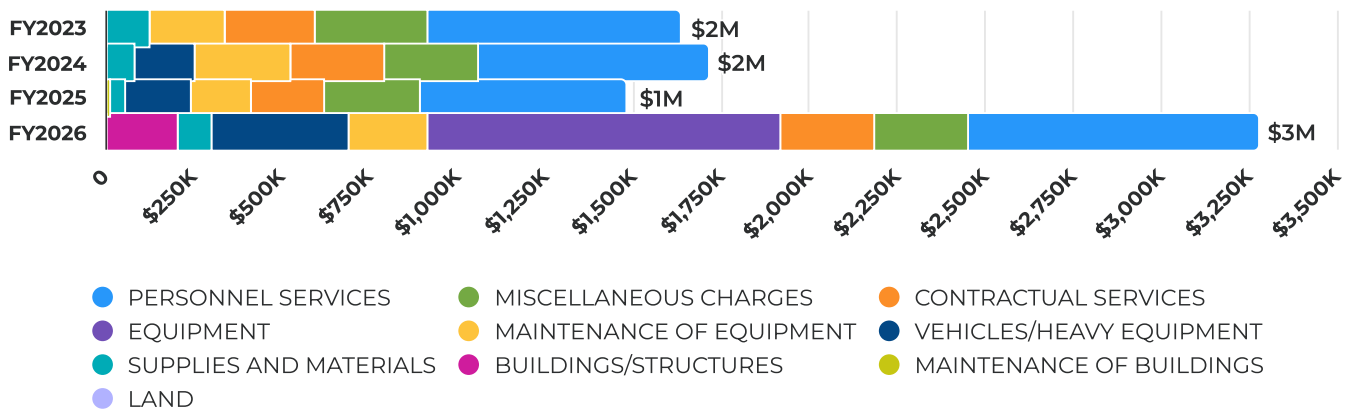
## ACHIEVEMENTS

- Continuing to abide by TCEQ standards and rules.
- Continuing a cardboard recycling program with three drop-off locations.
- Continue using daily cover.

## GOALS

- Improve employee TCEQ licensing.
- Begin an improved and more sustainable tire recycling program.
- Improve compaction, making sure rates are correct to lengthen the life of current cell.
- Improve the cardboard recycling program to become more efficient.
- Improve cleanup of loose trash around fences and office.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	440-025-350-5010-000	392,161	435,657	324,773	412,020	465,018
SALARY ADJ FOR GASB'S	440-025-350-5013-000	1,992	0	0	0	0
AUTO ALLOWANCE	440-025-350-5015-	7,800	7,800	5,850	7,800	7,800

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
	000					
TERMINATION PAY	440-025-350-5021-000	1,437	0	221	221	1,000
VACATION BUY BACK	440-025-350-5022-000	9,497	10,000	9,418	9,418	12,204
OVERTIME	440-025-350-5035-000	26,966	35,000	46,718	66,875	68,881
RETENTION STIPENDS	440-025-350-5040-000	12,000	0	0	0	0
LONGEVITY	440-025-350-5045-000	4,449	6,973	7,496	8,783	9,046
RETIREMENT	440-025-350-5050-000	43,880	94,280	75,135	96,167	107,996
GROUP INSURANCE	440-025-350-5060-000	95,950	93,108	62,067	78,661	82,594
WORKERS' COMPENSATION	440-025-350-5065-000	22,846	22,846	22,846	22,846	22,846
RETIREMENT-DEFERRED COMP	440-025-350-5070-000	25,270	27,298	21,772	27,861	34,869
LIFE & DISABILITY INSURANCE	440-025-350-5075-000	2,989	3,382	2,264	3,099	3,192
MEDICARE	440-025-350-5080-000	6,617	7,184	5,729	7,332	8,177
UNEMPLOYMENT TAXES	440-025-350-5085-000	1,019	936	1,480	1,434	1,434
<b>Total PERSONNEL SERVICES</b>		<b>654,872</b>	<b>744,464</b>	<b>585,768</b>	<b>742,517</b>	<b>825,057</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	440-025-350-5110-000	1,873	3,000	1,498	3,000	3,000
FOOD SUPPLIES	440-025-350-5112-000	0	250	393	700	700
WEARING APPAREL	440-025-350-5114-000	932	2,000	1,526	2,000	2,000
GASOLINE, OIL & GREASE	440-025-350-5116-000	56,626	54,000	36,337	50,000	54,000
MINOR APPARATUS	440-025-350-5117-	2,954	3,500	872	100	3,500

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
	000					
JANITORIAL SUPPLIES	440-025-350-5118-000	1,131	1,500	0	500	1,500
CHEMICALS	440-025-350-5119-000	12,050	16,000	0	500	26,000
OTHER SUPPLIES	440-025-350-5123-000	967	400	1,667	2,500	2,500
POSTAGE	440-025-350-5124-000	44	50	1	50	50
UTILITIES	440-025-350-5128-000	3,438	3,000	1,601	2,200	3,000
<b>Total SUPPLIES AND MATERIALS</b>		<b>80,014</b>	<b>83,700</b>	<b>43,896</b>	<b>61,550</b>	<b>96,250</b>
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDING	440-025-350-5311-000	219	2,000	6,979	8,000	5,000
MAINTENANCE OF FENCES & GATES	440-025-350-5322-000	0	0	1,268	0	0
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>219</b>	<b>2,000</b>	<b>8,247</b>	<b>8,000</b>	<b>5,000</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	440-025-350-5411-000	9,031	10,500	10,573	10,500	10,500
VEHICLE MAINTENANCE	440-025-350-5412-000	261,652	175,000	160,621	215,000	215,000
FIRE APPARATUS	440-025-350-5413-000	72	50	0	50	50
MAINT. HEATING & COOLING SYST	440-025-350-5422-000	195	200	605	300	200
MAINT. MACHINERY, TOOLS, PUMS	440-025-350-5425-000	299	600	0	200	600
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>271,249</b>	<b>186,350</b>	<b>171,798</b>	<b>226,050</b>	<b>226,350</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	440-025-350-5511-000	4,696	2,500	2,478	3,200	2,500
INSURANCE	440-025-350-5520-	21,740	26,300	25,273	25,300	27,200

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
	000					
SPECIAL SERVICES	440-025-350-5521-000	179,155	180,000	122,350	180,000	180,000
RECYCLING & COLLECTION STATION	440-025-350-5523-000	0	500	10,243	18,000	1,000
TRAVEL EXPENSE	440-025-350-5530-000	1,731	2,000	509	510	2,000
DUES & SUBSCRIPTIONS	440-025-350-5540-000	2,100	2,000	2,273	1,500	2,000
PERMITS, LICENSES, TESTING FEE	440-025-350-5541-000	50,595	36,000	43,699	36,000	36,000
ELECTRICITY	440-025-350-5550-000	5,694	14,500	4,559	10,000	14,500
EDUCATION AND TRAINING	440-025-350-5555-000	0	200	0	200	200
<b>Total CONTRACTUAL SERVICES</b>		<b>265,712</b>	<b>264,000</b>	<b>211,386</b>	<b>274,710</b>	<b>265,400</b>
<b>MISCELLANEOUS CHARGES</b>						
JUDGEMENTS & DAMAGES	440-025-350-5616-000	0	0	199	0	0
ADMINISTRATIVE FEES	440-025-350-5641-000	269,486	269,486	269,486	269,486	269,486
BAD DEBT WRITE-OFF	440-025-350-5643-000	-26,413	250	-49	250	250
RECOGN FUTURE CLOSURE & POST	440-025-350-5658-000	23,770	0	0	0	0
<b>Total MISCELLANEOUS CHARGES</b>		<b>266,843</b>	<b>269,736</b>	<b>269,637</b>	<b>269,736</b>	<b>269,736</b>
<b>LAND</b>						
LAND PURCHASE	440-025-350-6100-000	0	0	2,545	2,600	0
<b>Total LAND</b>		<b>0</b>	<b>0</b>	<b>2,545</b>	<b>2,600</b>	<b>0</b>
<b>BUILDINGS/STRUCTURES</b>						
FENCES AND GATES	440-025-350-6222-000	0	0	0	0	200,000
<b>Total BUILDINGS/STRUCTURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>
<b>EQUIPMENT</b>						

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
MACHINERY AND EQUIPMENT	440-025- 350-6311- 000	0	0	0	0	1,000,000
<b>Total EQUIPMENT</b>		0	0	0	0	1,000,000
<b>VEHICLES/HEAVY EQUIPMENT</b>						
MOTOR VEHICLES	440-025- 350-6401- 000	175,000	325,000	185,522	186,000	35,000
HEAVY EQUIPMENT	440-025- 350-6404- 000	0	0	0	0	355,000
<b>Total VEHICLES/HEAVY EQUIPMENT</b>		175,000	325,000	185,522	186,000	390,000
<b>Total Expenditures</b>		<b>1,713,908</b>	<b>1,875,250</b>	<b>1,478,799</b>	<b>1,771,163</b>	<b>3,277,793</b>

### Highlights:

- **5119-CHEMICALS**
  - Chemicals - \$10,000 for weed control
  - Bio Cover - \$16,000 for daily cover
- **5411-I.T. MAINT & AGREEMENTS**
  - Office 365
  - Paradigm
  - Solution Now
  - Time Clock Plus
  - KnowBe4
- **5521-SPECIAL SERVICES**
  - Engineering services and wood chipping services
- **6222-FENCES AND GATES**
  - Fencing around the North and East sides of the open cell (\$200,000)
- **6311-MACHINERY AND EQUIPMENT**
  - Compactor (\$1,000,000)
- **6401-MOTOR VEHICLES**
  - Ford F-150 Single Cab (\$35,000)
- **6404-HEAVY EQUIPMENT**
  - Dump Truck (\$220,000)
  - Loader (\$550,000)

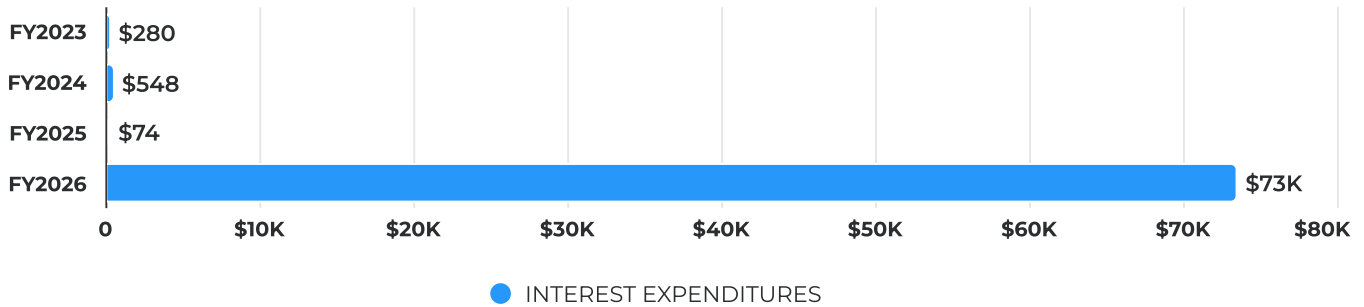
## Personnel Summary-Landfill

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Public Works Director	1	1	1
Public Works Coordinator	1	1	1
Landfill Supervisor	-	-	1
Heavy Equipment Operator	4	4	3
Administration Technician	2	2	2
<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>

# Dept 070-Debt Services (Landfill Fund)

Debt Service is a Non-Departmental activity that accounts for lease purchase for equipment purchased with this funding.

## Historical Expenditures by Object Summary

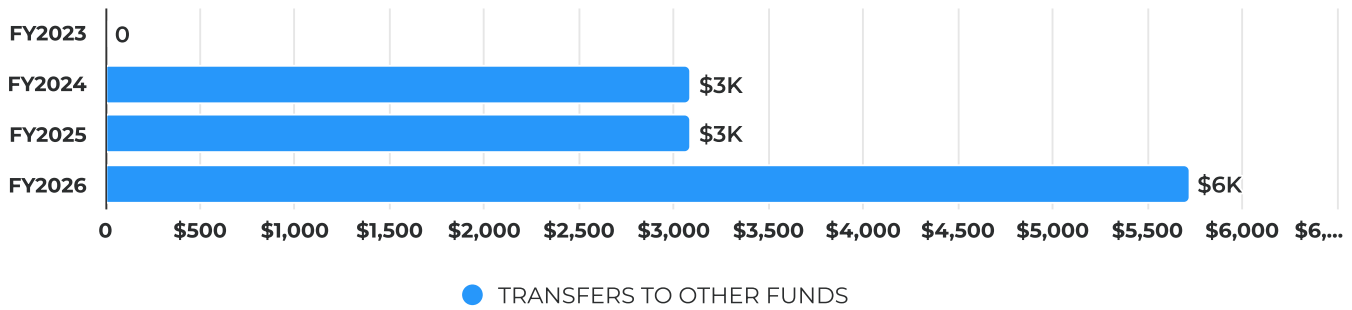


## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>INTEREST EXPENDITURES</b>						
DEBT SVC-2017-18 EQUIPMENT	440-070-070-5701-059	0	19,983	0	19,983	19,983
DEBT SVC-2018-19 EQUIPMENT	440-070-070-5701-060	147	29,358	0	29,358	29,358
DEBT SVC-2019-20 EQUIPMENT	440-070-070-5701-061	401	24,098	74	24,098	24,098
<b>Total INTEREST EXPENDITURES</b>		<b>548</b>	<b>73,439</b>	<b>74</b>	<b>73,439</b>	<b>73,439</b>
<b>Total Expenditures</b>		<b>548</b>	<b>73,439</b>	<b>74</b>	<b>73,439</b>	<b>73,439</b>

# Dept 080-Intergovernmental Transfers (Landfill Fund)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TRANSFERS TO OTHER FUNDS</b>						
TRANSFER TO OTHER FUNDS	440-080-080-5807-000	0	2,635	0	2,635	2,635
TRANSFER TO RADIO COMMUNICATIO	440-080-080-5823-000	3,086	3,086	3,086	3,086	3,086
<b>Total TRANSFERS TO OTHER FUNDS</b>		<b>3,086</b>	<b>5,721</b>	<b>3,086</b>	<b>5,721</b>	<b>5,721</b>
<b>Total Expenditures</b>		<b>3,086</b>	<b>5,721</b>	<b>3,086</b>	<b>5,721</b>	<b>5,721</b>

## Highlights:

- **5823-TRANSFER TO RADIO COMMUNICATIONS FUND**
  - Funding for radio communications system.

# SANITATION FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

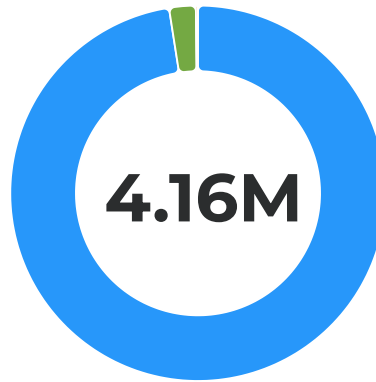
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>1,170,300</b>	<b>-220,487</b>	<b>-1,976,685</b>
<b>Revenues</b>			
GENERAL SALES & SERVICES	3,931,284	3,945,000	4,056,000
INTEREST INCOME	5,637	7,800	7,800
PROPERTY	84,450	95,000	95,000
MISCELLANEOUS	960	0	0
<b>Total Revenues</b>	<b>4,022,332</b>	<b>4,047,800</b>	<b>4,158,800</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	714,487	704,472	811,791
SUPPLIES AND MATERIALS	1,300,030	1,793,680	1,771,480
MAINTENANCE OF EQUIPMENT	716,801	601,500	601,500
CONTRACTUAL SERVICES	148,397	170,500	154,400
MISCELLANEOUS CHARGES	508,400	554,740	554,740
INTEREST EXPENDITURES	3,043	134,620	134,620
TRANSFERS TO OTHER FUNDS	1,003,086	1,019,486	19,486
VEHICLES/HEAVY EQUIPMENT	1,018,874	825,000	420,000
<b>Total Expenditures</b>	<b>5,413,119</b>	<b>5,803,998</b>	<b>4,468,017</b>
<b>Total Revenues Less Expenditures</b>	<b>-1,390,787</b>	<b>-1,756,198</b>	<b>-309,217</b>
<b>Ending Fund Balance</b>	<b>-220,487</b>	<b>-1,976,685</b>	<b>-2,285,902</b>

**Expenditures by Department**

<b>Category</b>	<b>FY23-24 Actual</b>	<b>FY24-25 Revised</b>	<b>FY25-26 Proposed</b>
DEBT SERVICE	3,043	134,620	134,620
INTERGOVERNMENTAL TRANSFERS	1,003,086	1,019,486	19,486
SANITATION	4,406,989	4,649,892	4,313,911
<b>Total Expenditures</b>	<b>5,413,119</b>	<b>5,803,998</b>	<b>4,468,017</b>

# REVENUES-SANITATION FUND

FY26 Revenues by Revenue Source



● GENERAL SALES & SERVICES	\$4,056,000	97.53%
● PROPERTY	\$95,000	2.28%
● INTEREST INCOME	\$7,800	0.19%

## Revenues by Revenue Source

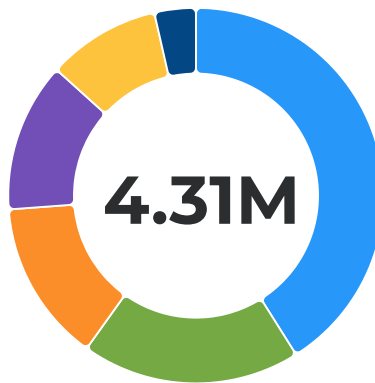
Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>GENERAL SALES &amp; SERVICES</b>						
REFUSE COLLECTION SERVICE	445-4301-000	3,685,558	3,700,000	2,872,201	3,700,000	3,811,000
ROLL OFF PICKUP FEES	445-4302-000	172,800	175,000	125,550	175,000	175,000
LATE CHARGES	445-4361-000	72,926	70,000	56,464	70,000	70,000
<b>Total GENERAL SALES &amp; SERVICES</b>		<b>3,931,284</b>	<b>3,945,000</b>	<b>3,054,214</b>	<b>3,945,000</b>	<b>4,056,000</b>
<b>INTEREST INCOME</b>						
INTEREST REVENUE	445-4602-000	5,637	7,800	0	7,800	7,800
<b>Total INTEREST INCOME</b>		<b>5,637</b>	<b>7,800</b>	<b>0</b>	<b>7,800</b>	<b>7,800</b>
<b>PROPERTY</b>						
COMPACTOR RENTAL	445-4729-000	84,450	95,000	71,100	95,000	95,000
<b>Total PROPERTY</b>		<b>84,450</b>	<b>95,000</b>	<b>71,100</b>	<b>95,000</b>	<b>95,000</b>
<b>MISCELLANEOUS</b>						
OTHER INCOME	445-4905-000	960	0	795	0	0
<b>Total MISCELLANEOUS</b>		<b>960</b>	<b>0</b>	<b>795</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>		<b>4,022,332</b>	<b>4,047,800</b>	<b>3,126,109</b>	<b>4,047,800</b>	<b>4,158,800</b>

# SANITATION DIVISION (ENTERPRISE FUNDS-SANITATION)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
SANITATION	4,406,989	4,649,892	4,313,911
<b>Total Expenditures</b>	<b>4,406,989</b>	<b>4,649,892</b>	<b>4,313,911</b>

## FY26 Expenditures by Object Summary



<span style="color: blue;">●</span> SUPPLIES AND MATERIALS	<b>\$1,771,480</b>	41.06%
<span style="color: green;">●</span> PERSONNEL SERVICES	<b>\$811,791</b>	18.82%
<span style="color: orange;">●</span> MAINTENANCE OF EQUIPMENT	<b>\$601,500</b>	13.94%
<span style="color: purple;">●</span> MISCELLANEOUS CHARGES	<b>\$554,740</b>	12.86%
<span style="color: yellow;">●</span> VEHICLES/HEAVY EQUIPMENT	<b>\$420,000</b>	9.74%
<span style="color: darkblue;">●</span> CONTRACTUAL SERVICES	<b>\$154,400</b>	3.58%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	714,487	704,472	811,791
SUPPLIES AND MATERIALS	1,300,030	1,793,680	1,771,480
MAINTENANCE OF EQUIPMENT	716,801	601,500	601,500
CONTRACTUAL SERVICES	148,397	170,500	154,400
MISCELLANEOUS CHARGES	508,400	554,740	554,740
VEHICLES/HEAVY EQUIPMENT	1,018,874	825,000	420,000
<b>Total Expenditures</b>	<b>4,406,989</b>	<b>4,649,892</b>	<b>4,313,911</b>

# Dept 330-Sanitation

The Sanitation Department provides mechanized refuse collection for all residential and commercial customers. The department also repairs and replaces all collection containers.

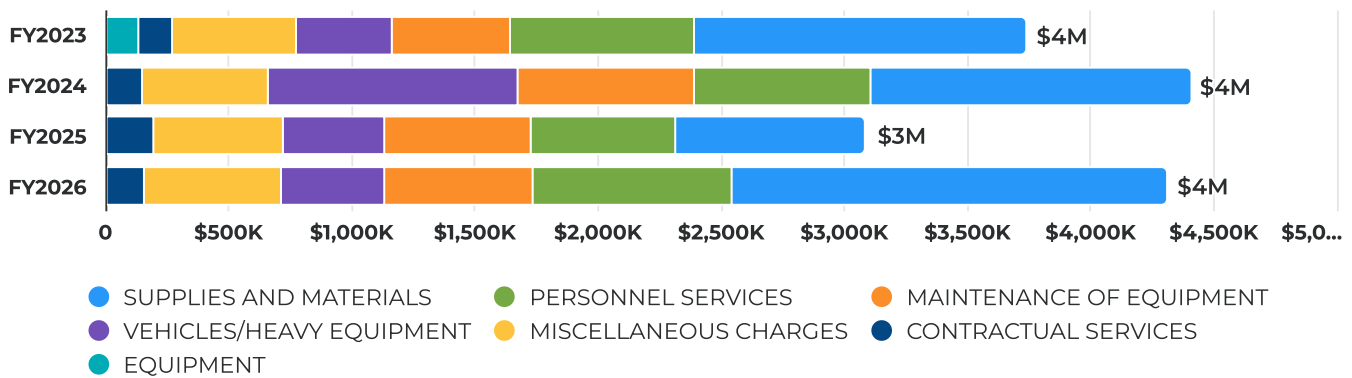
## ACHIEVEMENTS

- Replaced the damaged 3 yd. dumpsters
- Completed the placement of all the roll-out trashcans.
- Established three drop-off containers for recycling cardboard throughout the City of Big Spring.
- One new one-arm truck for rollouts trashcans.
- Able to recruit and become fully staffed.

## GOALS

- Continue to work on making rollout only routes.
- Change out the final subdivision for rollout containers.
- Promote and increase 30 yd. roll off rentals.
- Continue to pick up all business and citizens' solid waste on time weekly.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	445-025-330-5010-000	344,328	415,860	273,653	337,063	414,209
SALARY ADJ FOR GASB'S	445-025-330-5013-000	685	0	0	0	0
TERMINATION PAY	445-025-330-5021-000	10,557	0	4,537	5,416	5,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
VACATION BUY BACK	445-025-330-5022-000	4,812	5,100	4,493	4,493	5,478
OVERTIME	445-025-330-5035-000	129,091	90,000	108,771	124,704	128,445
RETENTION STIPENDS	445-025-330-5040-000	10,500	0	0	0	0
LONGEVITY	445-025-330-5045-000	3,247	5,427	5,208	5,527	5,693
RETIREMENT	445-025-330-5050-000	77,954	98,268	75,873	90,597	107,015
GROUP INSURANCE	445-025-330-5060-000	64,196	87,696	54,627	69,346	72,813
WORKERS' COMPENSATION	445-025-330-5065-000	29,795	29,795	29,795	29,795	29,795
RETIREMENT-DEFERRED COMP	445-025-330-5070-000	27,986	28,453	21,989	26,253	30,791
LIFE & DISABILITY INSURANCE	445-025-330-5075-000	2,935	3,551	2,033	2,670	2,750
MEDICARE	445-025-330-5080-000	7,338	7,488	5,787	6,909	8,103
UNEMPLOYMENT TEXAS	445-025-330-5085-000	1,062	936	1,766	1,699	1,699
<b>Total PERSONNEL SERVICES</b>		<b>714,487</b>	<b>772,574</b>	<b>588,532</b>	<b>704,472</b>	<b>811,791</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	445-025-330-5110-000	0	0	211	0	0
WEARING APPAREL	445-025-330-5114-000	1,060	2,000	2,027	2,500	2,000
GASOLINE, OIL & GREASE	445-025-330-5116-000	131,894	169,000	102,587	140,000	169,000
MINOR APPARATUS	445-025-330-5117-000	747	300	863	1,000	300
JANITORIAL SUPPLIES	445-025-330-5118-000	976	150	1,133	150	150
OTHER SUPPLIES	445-025-330-5123-000	224,789	150,000	71,003	150,000	100,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
POSTAGE	445-025-330-5124-000	28	30	2	30	30
LANDFILL EXPENSE	445-025-330-5129-000	940,537	1,500,000	594,074	1,500,000	1,500,000
<b>Total SUPPLIES AND MATERIALS</b>		1,300,030	1,821,480	771,898	1,793,680	1,771,480
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	445-025-330-5411-000	0	1,400	1,036	1,400	1,400
VEHICLE MAINTENANCE	445-025-330-5412-000	716,801	600,000	595,545	600,000	600,000
FIRE APPARATUS	445-025-330-5413-000	0	100	0	100	100
<b>Total MAINTENANCE OF EQUIPMENT</b>		716,801	601,500	596,582	601,500	601,500
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	445-025-330-5511-000	5,139	7,300	3,826	7,300	7,300
HIRE OF EQUIPMENT	445-025-330-5515-000	-4,529	3,300	2,444	3,300	3,300
INSURANCE	445-025-330-5520-000	36,138	36,000	52,334	52,400	56,300
SPECIAL SERVICES	445-025-330-5521-000	97,241	60,000	1,376	100,000	80,000
SPECIAL SERVICES-CREDIT CARD FEES	445-025-330-5521-009	0	0	123,592	0	0
TRAVEL EXPENSE	445-025-330-5530-000	53	0	0	0	0
DUES AND SUBSCRIPTIONS	445-025-330-5540-000	2,100	2,000	2,172	2,000	2,000
ELECTRICITY	445-025-330-5550-000	12,255	5,500	10,945	5,500	5,500
<b>Total CONTRACTUAL SERVICES</b>		148,397	114,100	196,689	170,500	154,400
<b>MISCELLANEOUS CHARGES</b>						
JUDGEMENTS & DAMAGES	445-025-330-5616-000	12,567	0	0	0	0

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
ADMINISTRATIVE FEES	445-025-330-5641-000	528,740	528,740	528,740	528,740	528,740
BAD DEBT EXPENSE	445-025-330-5643-000	-32,907	26,000	-2,817	26,000	26,000
<b>Total MISCELLANEOUS CHARGES</b>		508,400	554,740	525,923	554,740	554,740
<b>VEHICLES/HEAVY EQUIPMENT</b>						
MOTOR VEHICLES	445-025-330-6401-000	1,018,874	825,000	406,006	825,000	420,000
<b>Total VEHICLES/HEAVY EQUIPMENT</b>		1,018,874	825,000	406,006	825,000	420,000
<b>Total Expenditures</b>		<b>4,406,989</b>	<b>4,689,394</b>	<b>3,085,630</b>	<b>4,649,892</b>	<b>4,313,911</b>

**Highlights:**

- **5123-OTHER SUPPLIES**
  - Roll Outs
- **5411-I.T. MAINT & AGREEMENTS**
  - Time Clock Plus
  - Office 365
  - KnowBe4
- **5521-SPECIAL SERVICES**
  - Bad debt collection fees
- **5521-009-SPECIAL SERVICES-CREDIT CARD FEES**
  - Credit Card Fees
- **6401-MOTOR VEHICLES**
  - One-Arm Sanitation Truck (\$420,000)
  - Side Loader Sanitation Truck (\$420,000)

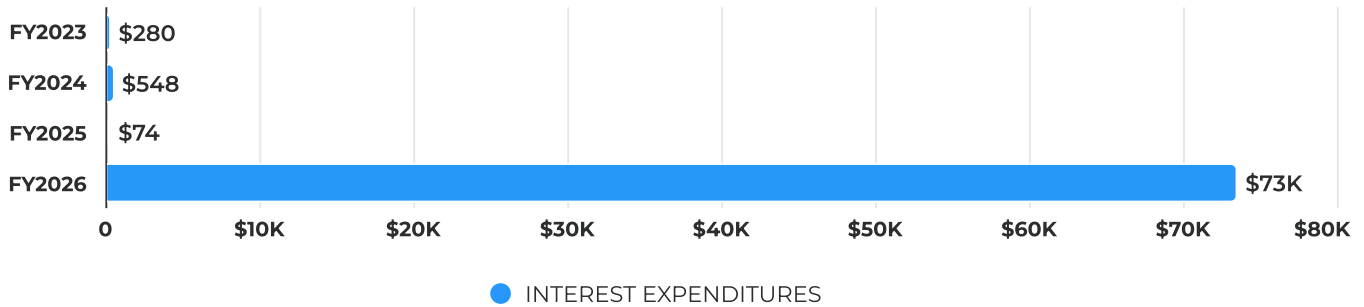
## Personnel Summary-Sanitation

POSITION	FY 2023-24	FY 2024-25	FY 2025-26
Supervisor	1	1	1
Sanitation Driver	7	7	7
<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>

# Dept 070-Debt Services (Sanitation Fund)

Debt Service is a Non-Departmental activity that accounts for lease purchase for equipment purchased with this funding.

Historical Expenditures by Object Summary

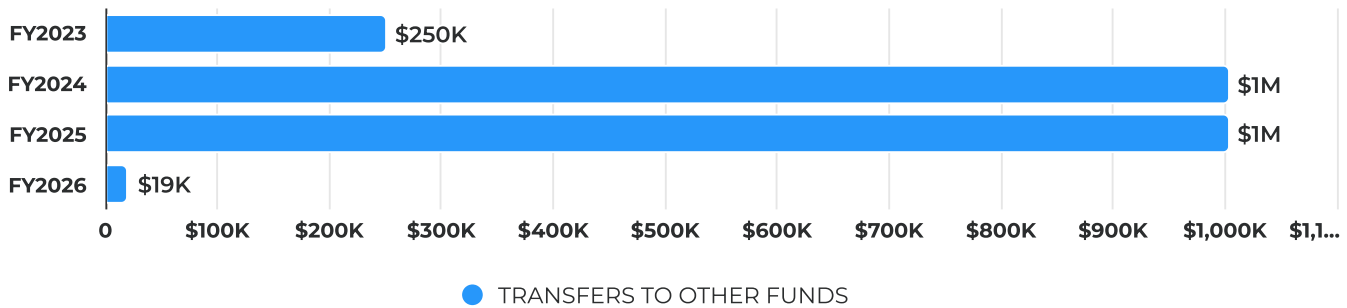


## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>INTEREST EXPENDITURES</b>						
DEBT SVC-2017-18 EQUIPMENT	440-070-070-5701-059	0	19,983	0	19,983	19,983
DEBT SVC-2018-19 EQUIPMENT	440-070-070-5701-060	147	29,358	0	29,358	29,358
DEBT SVC-2019-20 EQUIPMENT	440-070-070-5701-061	401	24,098	74	24,098	24,098
<b>Total INTEREST EXPENDITURES</b>		<b>548</b>	<b>73,439</b>	<b>74</b>	<b>73,439</b>	<b>73,439</b>
<b>Total Expenditures</b>		<b>548</b>	<b>73,439</b>	<b>74</b>	<b>73,439</b>	<b>73,439</b>

# Dept 080-Intergovernmental Transfers (Sanitation Fund)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TRANSFERS TO OTHER FUNDS</b>						
TRANSFER TO/FROM OTHER FUNDS	445-080-080-5808-000	0	16,400	0	16,400	16,400
TRANSFERS TO LANDFILL	445-080-080-5821-000	1,000,000	1,000,000	1,000,000	1,000,000	0
TRANSFER TO RADIO COMMUNICATIO	445-080-080-5823-000	3,086	3,086	3,086	3,086	3,086
<b>Total TRANSFERS TO OTHER FUNDS</b>		<b>1,003,086</b>	<b>1,019,486</b>	<b>1,003,086</b>	<b>1,019,486</b>	<b>19,486</b>
<b>Total Expenditures</b>		<b>1,003,086</b>	<b>1,019,486</b>	<b>1,003,086</b>	<b>1,019,486</b>	<b>19,486</b>

## Highlights:

- **5808-TRANSFER TO/FROM OTHER FUNDS**
  - Transfer to Service Center
- **5823-TRANSFER TO RADIO COMMUNICATIONS FUND**
  - Funding for radio communications system.

# INTERNAL SERVICE FUNDS

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>3,451,538</b>	<b>4,301,984</b>	<b>4,968,735</b>
<b>Revenues</b>			
INTEREST INCOME	6,940	7,200	7,100
TRANSFERS FROM OTHER FUNDS	249,543	500,000	500,000
MISCELLANEOUS	3,690,440	4,064,130	3,371,450
<b>Total Revenues</b>	<b>3,946,923</b>	<b>4,571,330</b>	<b>3,878,550</b>
<b>Expenditures</b>			
SUPPLIES AND MATERIALS	19,036	21,300	16,500
MAINTENANCE OF BUILDINGS	1,566	20,000	20,000
MAINTENANCE OF EQUIPMENT	13,316	30,100	20,100
CONTRACTUAL SERVICES	1,541,145	1,893,864	2,219,699
MISCELLANEOUS CHARGES	1,313,082	1,439,315	1,600,500
TRANSFERS TO OTHER FUNDS	208,333	500,000	500,000
<b>Total Expenditures</b>	<b>3,096,478</b>	<b>3,904,579</b>	<b>4,376,799</b>
<b>Total Revenues Less Expenditures</b>	<b>850,445</b>	<b>666,751</b>	<b>-498,249</b>
<b>Ending Fund Balance</b>	<b>4,301,984</b>	<b>4,968,735</b>	<b>4,470,486</b>

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL	2,776,124	3,218,315	3,735,500
INTERGOVERNMENTAL TRANSFERS	208,333	500,000	500,000
SERVICE CENTER	44,991	131,264	81,299
DENTAL INSURANCE	67,030	55,000	60,000
<b>Total Expenditures</b>	<b>3,096,478</b>	<b>3,904,579</b>	<b>4,376,799</b>

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# SERVICE CENTER FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	12,540	8,759	20,616
<b>Revenues</b>			
TRANSFERS FROM OTHER FUNDS	41,210	0	0
MISCELLANEOUS	0	143,121	0
<b>Total Revenues</b>	<b>41,210</b>	<b>143,121</b>	<b>0</b>
<b>Expenditures</b>			
SUPPLIES AND MATERIALS	19,036	21,300	16,500
MAINTENANCE OF BUILDINGS	1,566	20,000	20,000
MAINTENANCE OF EQUIPMENT	13,316	30,100	20,100
CONTRACTUAL SERVICES	11,074	59,864	24,699
<b>Total Expenditures</b>	<b>44,991</b>	<b>131,264</b>	<b>81,299</b>
<b>Total Revenues Less Expenditures</b>	<b>-3,781</b>	<b>11,857</b>	<b>-81,299</b>
<b>Ending Fund Balance</b>	<b>8,759</b>	<b>20,616</b>	<b>-60,683</b>

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
SERVICE CENTER	44,991	131,264	81,299
<b>Total Expenditures</b>	<b>44,991</b>	<b>131,264</b>	<b>81,299</b>

# REVENUES-SERVICE CENTER FUND

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TRANSFERS FROM OTHER FUNDS</b>						
TRANSFERS FROM OTHER FUNDS	505-4819-000	41,210	0	-41,210	0	0
<b>Total TRANSFERS FROM OTHER FUNDS</b>		41,210	0	-41,210	0	0
<b>MISCELLANEOUS</b>						
OTHER INCOME	505-4905-000	0	0	91,677	91,676	0
OVERHEAD CHARGED TO DEPTS	505-4950-000	0	51,445	0	51,445	0
<b>Total MISCELLANEOUS</b>		0	51,445	91,677	143,121	0
<b>Total Revenues</b>		<b>41,210</b>	<b>51,445</b>	<b>50,467</b>	<b>143,121</b>	<b>0</b>

# Dept 810-Service Center

The City of Big Spring fleet management is under an outsourced contract.

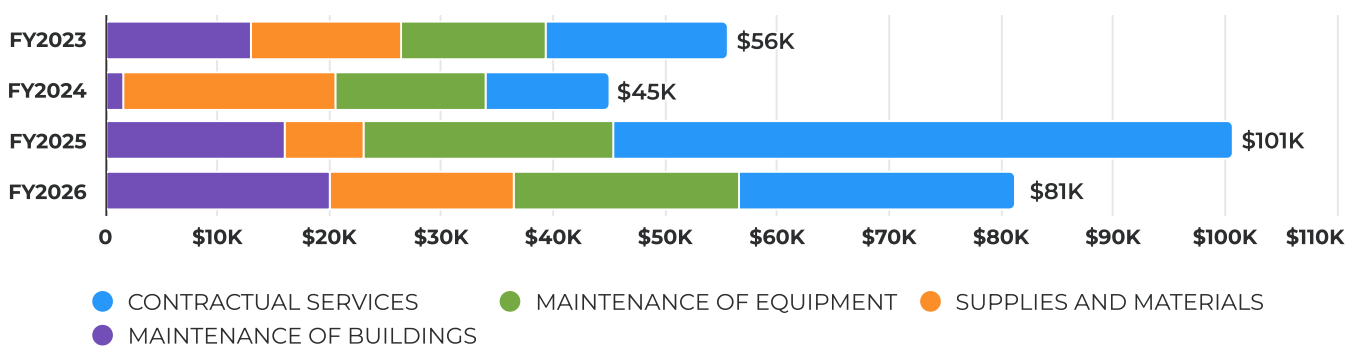
## ACHIEVEMENTS

- Maintained compliance with the departmental preventive maintenance schedule as reported weekly.
- Repurposed old City equipment to fill the current needs, reducing costs for the City to purchase or replace equipment.
- Provided 24/7 on-call service during bad weather emergencies.
- Returned emissions system to specification on all fire trucks and medium-duty units in the city fleet.
- Increased role in golf cart maintenance and other equipment at the Comanche Trail Golf Course.
- Replaced service trucks to accommodate tire repairs or replacements and preventative maintenance in the field.
- Added stairs to provide safe access to the storage area above the office area.

## GOALS

- Continue to reduce the City's non-target costs by making upgraded repairs when possible, completing repairs to units, and assisting in the training of new and tenured operators on City equipment.
- Reduce unit downtime by making complete repairs to units that require them, moving the focus from repair to service and preventative maintenance.
- Provide rapid and thorough response to the varying and changing needs of each individual department through effective communication with the department supervisors.
- Reduce the City's long-term costs by consulting on the most recent technological improvements and assist the City in promoting correct equipment usage.
- Continue to improve compliance with departmental preventative maintenance schedules.
- Replace the tire and wheel balance machine for light and medium-duty vehicles.
- Replace the shop lights with LED lighting.
- Add four new Port A Coolers to the shop area.
- Replace the second air compressor for the shop.
- Replace the medium and light-duty vehicle lifts.

Historical Expenditures by Object Summary



**Expenditures by Object Summary**

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
GASOLINE, OIL & GREASE	505-021-810-5116-000	648	2,500	1,147	2,500	2,500
MINOR APPARATUS	505-021-810-5117-000	16,370	17,000	4,386	17,000	12,000
OTHER SUPPLIES	505-021-810-5123-000	0	500	0	0	0
UTILITIES	505-021-810-5128-000	2,018	1,800	1,494	1,800	2,000
<b>Total SUPPLIES AND MATERIALS</b>		<b>19,036</b>	<b>21,800</b>	<b>7,028</b>	<b>21,300</b>	<b>16,500</b>
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	505-021-810-5311-000	1,566	20,000	16,069	20,000	20,000
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>1,566</b>	<b>20,000</b>	<b>16,069</b>	<b>20,000</b>	<b>20,000</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
VEHICLE MAINTENANCE	505-021-810-5412-000	13,194	8,000	21,844	30,000	20,000
MAINT. OF FIRE APPARATUS	505-021-810-5413-000	122	100	441	100	100
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>13,316</b>	<b>8,100</b>	<b>22,285</b>	<b>30,100</b>	<b>20,100</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	505-021-810-5511-000	377	500	658	800	850
HIRE OF EQUIPMENT	505-021-810-5515-000	0	0	43,899	46,484	10,699
INSURANCE	505-021-810-5520-000	3,876	4,400	4,380	4,380	4,750
ELECTRICITY	505-021-810-5550-000	3,449	3,600	2,001	3,600	3,600
GAS FOR HEATING	505-021-810-5560-000	3,372	4,600	4,341	4,600	4,800
<b>Total CONTRACTUAL SERVICES</b>		<b>11,074</b>	<b>13,100</b>	<b>55,278</b>	<b>59,864</b>	<b>24,699</b>
<b>Total Expenditures</b>		<b>44,991</b>	<b>63,000</b>	<b>100,660</b>	<b>131,264</b>	<b>81,299</b>

**Highlights:**

- **6311-MACHINERY & EQUIPMENT**
  - Replace vehicle lift (\$30,000)

# HEALTH INSURANCE FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>1,986,350</b>	<b>2,689,850</b>	<b>3,526,350</b>
<b>Revenues</b>			
INTEREST INCOME	4,053	4,100	4,000
TRANSFERS FROM OTHER FUNDS	208,333	500,000	500,000
MISCELLANEOUS	3,050,589	3,286,400	2,731,450
<b>Total Revenues</b>	<b>3,262,976</b>	<b>3,790,500</b>	<b>3,235,450</b>
<b>Expenditures</b>			
CONTRACTUAL SERVICES	1,307,129	1,564,000	1,970,000
MISCELLANEOUS CHARGES	1,252,347	1,390,000	1,550,000
<b>Total Expenditures</b>	<b>2,559,476</b>	<b>2,954,000</b>	<b>3,520,000</b>
<b>Total Revenues Less Expenditures</b>	<b>703,500</b>	<b>836,500</b>	<b>-284,550</b>
<b>Ending Fund Balance</b>	<b>2,689,850</b>	<b>3,526,350</b>	<b>3,241,800</b>

### Expenditures by Department

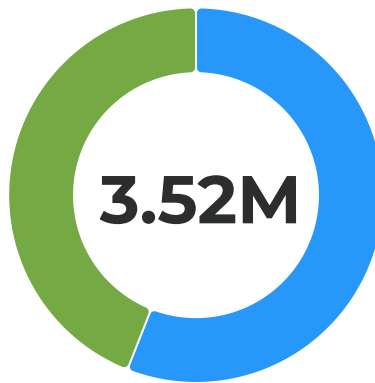
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL	2,492,446	2,899,000	3,460,000
DENTAL INSURANCE	67,030	55,000	60,000
<b>Total Expenditures</b>	<b>2,559,476</b>	<b>2,954,000</b>	<b>3,520,000</b>

# PERSONNEL DIVISION (HEALTH INSURANCE FUND)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL	2,492,446	2,899,000	3,460,000
DENTAL INSURANCE	67,030	55,000	60,000
<b>Total Expenditures</b>	<b>2,559,476</b>	<b>2,954,000</b>	<b>3,520,000</b>

## FY26 Expenditures by Object Summary



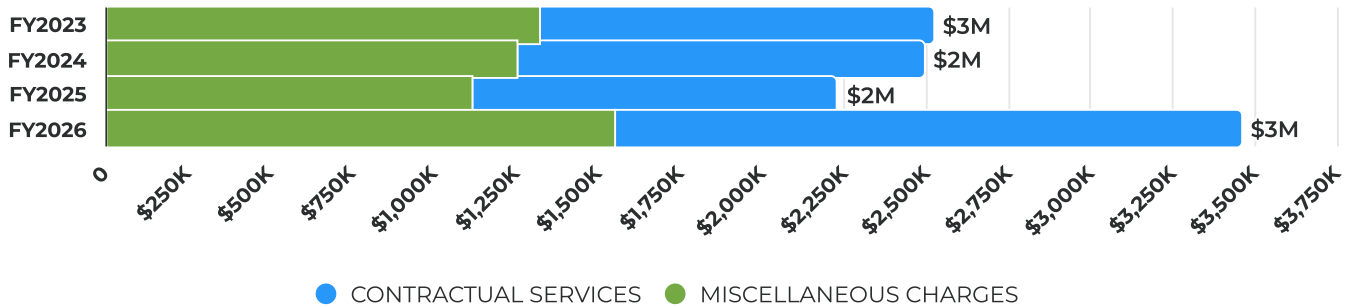
● CONTRACTUAL SERVICES	<b>\$1,970,000</b>	55.97%
● MISCELLANEOUS CHARGES	<b>\$1,550,000</b>	44.03%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
CONTRACTUAL SERVICES	1,307,129	1,564,000	1,970,000
MISCELLANEOUS CHARGES	1,252,347	1,390,000	1,550,000
<b>Total Expenditures</b>	<b>2,559,476</b>	<b>2,954,000</b>	<b>3,520,000</b>

# Dept 003-Personnel (Health Insurance)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

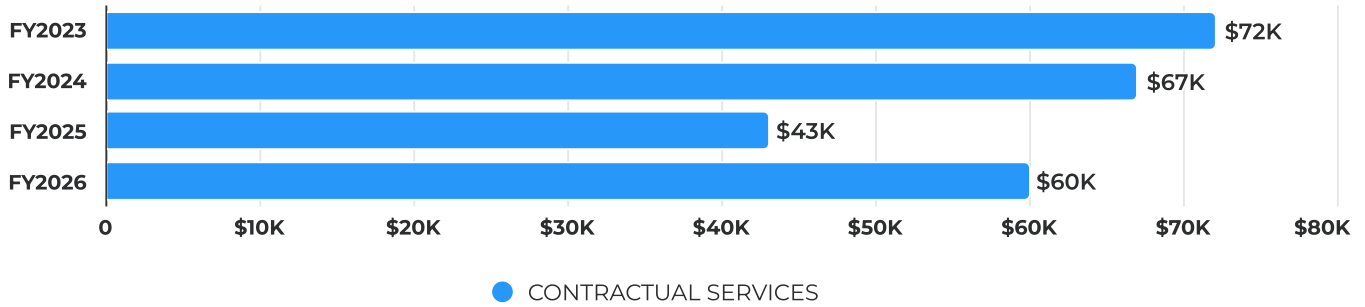
Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>CONTRACTUAL SERVICES</b>						
SPEC SVCS - MEDICAL PAYMENTS	510-003-003-5521-000	1,229,055	2,000,000	1,105,424	1,500,000	1,900,000
WELLNESS PROGRAM	510-003-003-5521-002	11,045	15,000	6,607	9,000	10,000
<b>Total CONTRACTUAL SERVICES</b>		<b>1,240,100</b>	<b>2,015,000</b>	<b>1,112,030</b>	<b>1,509,000</b>	<b>1,910,000</b>
<b>MISCELLANEOUS CHARGES</b>						
STOP LOSS PREMIUMS	510-003-003-5612-000	463,809	600,000	363,571	450,000	600,000
SPEC SVCS - RX CLAIMS	510-003-003-5625-000	598,142	625,000	564,522	705,000	700,000
ADMIN FEES - TML	510-003-003-5641-000	125,396	175,000	123,992	170,000	180,000
ADMIN FEES-GENERAL FUND	510-003-003-5641-001	65,000	65,000	65,000	65,000	70,000
<b>Total MISCELLANEOUS CHARGES</b>		<b>1,252,347</b>	<b>1,465,000</b>	<b>1,117,085</b>	<b>1,390,000</b>	<b>1,550,000</b>
<b>Total Expenditures</b>		<b>2,492,446</b>	<b>3,480,000</b>	<b>2,229,115</b>	<b>2,899,000</b>	<b>3,460,000</b>

### Highlights

- **5641-001-ADMIN FEES-GENERAL FUND**
  - Administrative fees to General Fund, as established by an independent cost allocation study.

# Dept 840-Dental Insurance

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>CONTRACTUAL SERVICES</b>						
SPEC SVCS - DENTAL PAYMENTS	510-003-840-5521-000	67,030	75,000	43,051	55,000	60,000
<b>Total CONTRACTUAL SERVICES</b>		<b>67,030</b>	<b>75,000</b>	<b>43,051</b>	<b>55,000</b>	<b>60,000</b>
<b>Total Expenditures</b>		<b>67,030</b>	<b>75,000</b>	<b>43,051</b>	<b>55,000</b>	<b>60,000</b>

# WORKERS' COMPENSATION INSURANCE FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

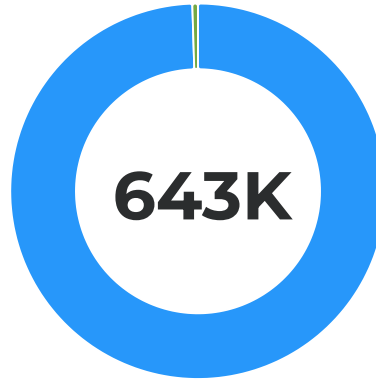
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>1,452,649</b>	<b>1,603,375</b>	<b>1,421,769</b>
<b>Revenues</b>			
INTEREST INCOME	2,886	3,100	3,100
MISCELLANEOUS	639,851	634,609	640,000
<b>Total Revenues</b>	<b>642,737</b>	<b>637,709</b>	<b>643,100</b>
<b>Expenditures</b>			
CONTRACTUAL SERVICES	222,942	270,000	225,000
MISCELLANEOUS CHARGES	60,736	49,315	50,500
TRANSFERS TO OTHER FUNDS	208,333	500,000	500,000
<b>Total Expenditures</b>	<b>492,011</b>	<b>819,315</b>	<b>775,500</b>
<b>Total Revenues Less Expenditures</b>	<b>150,726</b>	<b>-181,606</b>	<b>-132,400</b>
<b>Ending Fund Balance</b>	<b>1,603,375</b>	<b>1,421,769</b>	<b>1,289,369</b>

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL	283,677	319,315	275,500
INTERGOVERNMENTAL TRANSFERS	208,333	500,000	500,000
<b>Total Expenditures</b>	<b>492,011</b>	<b>819,315</b>	<b>775,500</b>

# REVENUES-WORKERS' COMP FUND

FY26 Revenues by Revenue Source



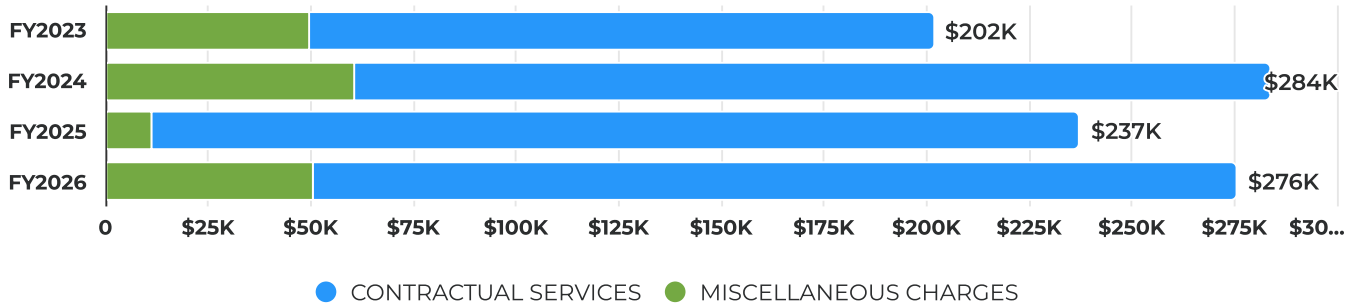
<span style="color: blue;">●</span> MISCELLANEOUS	<b>\$640,000</b>	99.52%
<span style="color: green;">●</span> INTEREST INCOME	<b>\$3,100</b>	0.48%

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>INTEREST INCOME</b>						
INTEREST INCOME	515-4602-000	2,886	2,500	2,289	3,100	3,100
<b>Total INTEREST INCOME</b>		2,886	2,500	2,289	3,100	3,100
<b>MISCELLANEOUS</b>						
CONTRIBUTIONS - CITY	515-4931-000	639,851	640,000	634,609	634,609	640,000
<b>Total MISCELLANEOUS</b>		639,851	640,000	634,609	634,609	640,000
<b>Total Revenues</b>		<b>642,737</b>	<b>642,500</b>	<b>636,898</b>	<b>637,709</b>	<b>643,100</b>

# Dept 003-Personnel (Workers' Comp)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

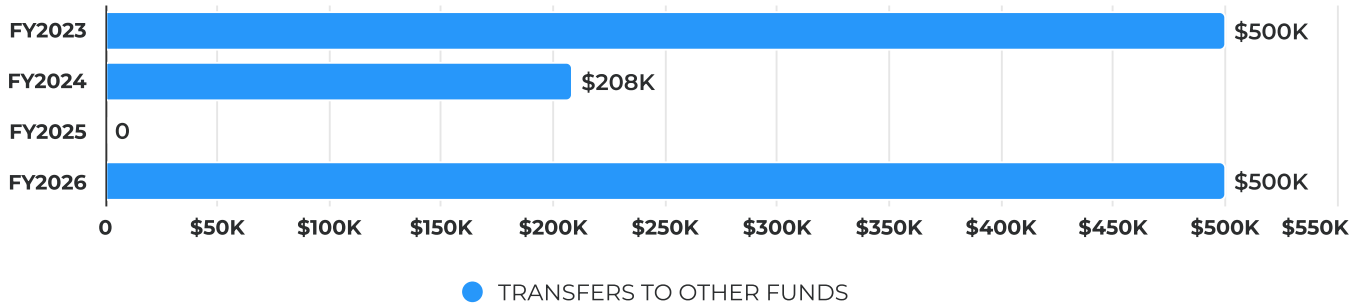
Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>CONTRACTUAL SERVICES</b>						
WORKERS' COMP. CLAIMS	515-003-003-5521-000	222,942	100,000	225,720	270,000	225,000
<b>Total CONTRACTUAL SERVICES</b>		222,942	100,000	225,720	270,000	225,000
<b>MISCELLANEOUS CHARGES</b>						
ADMINISTRATIVE FEES	515-003-003-5641-000	47,421	36,000	-1,982	36,000	37,000
ADMIN FEES-GENERAL FUND	515-003-003-5641-001	13,315	13,315	13,315	13,315	13,500
<b>Total MISCELLANEOUS CHARGES</b>		60,736	49,315	11,333	49,315	50,500
<b>Total Expenditures</b>		<b>283,677</b>	<b>149,315</b>	<b>237,053</b>	<b>319,315</b>	<b>275,500</b>

## Highlights:

- **5641-001-ADMIN FEES-GENERAL FUND**
  - Administrative fees paid to General Fund for services as established in the annual cost allocation study.

# Dept 080-Intergovernmental Transfers

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TRANSFERS TO OTHER FUNDS</b>						
TRANSFER TO OTHER FUNDS	515-080-080-5808-000	208,333	500,000	0	500,000	500,000
<b>Total TRANSFERS TO OTHER FUNDS</b>		208,333	500,000	0	500,000	500,000
<b>Total Expenditures</b>		208,333	500,000	0	500,000	500,000

# SPECIAL REVENUE FUNDS

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>2,290,613</b>	<b>2,795,117</b>	<b>3,274,959</b>
<b>Revenues</b>			
TAXES	1,568,490	1,542,600	1,542,600
GRANTS AND OTHER AGENCIES	186,718	58,587	2,000
GENERAL SALES & SERVICES	41,160	20,000	20,000
FINES AND FEES	22,448	27,510	27,510
RECREATION	2,298	500	0
INTEREST INCOME	70,117	52,600	57,600
PROPERTY	93,199	96,170	105,700
TRANSFERS FROM OTHER FUNDS	241,429	230,000	230,000
MISCELLANEOUS	28	250,000	250,000
<b>Total Revenues</b>	<b>2,225,886</b>	<b>2,277,967</b>	<b>2,235,410</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	471,005	530,925	559,896
SUPPLIES AND MATERIALS	62,389	37,900	57,050
MAINTENANCE OF LAND	0	5,000	5,000
MAINTENANCE OF BUILDINGS	79,824	102,800	108,500
MAINTENANCE OF EQUIPMENT	136,050	126,910	206,710
CONTRACTUAL SERVICES	474,704	681,038	704,693
MISCELLANEOUS CHARGES	143,474	150,839	150,839
INTEREST EXPENDITURES	10,756	10,756	10,756
TRANSFERS TO OTHER FUNDS	22,186	2,257	2,257
BUILDINGS/STRUCTURES	0	16,700	5,000
EQUIPMENT	347,165	133,000	282,555
VEHICLES/HEAVY EQUIPMENT	33,451	0	0
<b>Total Expenditures</b>	<b>1,781,004</b>	<b>1,798,125</b>	<b>2,093,256</b>
<b>Total Revenues Less Expenditures</b>	<b>444,882</b>	<b>479,842</b>	<b>142,154</b>
<b>Ending Fund Balance</b>	<b>2,735,495</b>	<b>3,274,959</b>	<b>3,417,113</b>

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
NON-DEPARTMENTAL	289,952	285,038	285,038
DEBT SERVICE	10,756	10,756	10,756
INTERGOVERNMENTAL TRANSFERS	22,186	2,257	2,257
INFORMATION TECHNOLOGY	6,895	155,769	305,324
SPECIAL PROJECTS	3,342	14,500	30,000
NARCOTICS TASK FORCE	33,906	10,000	10,000

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
MUNICIPAL COURT	1,995	7,192	7,192
EVENTS CENTER	3,274	175,000	175,000
POTTON HOUSE	60,875	62,686	12,900
MUNICIPAL AUDITORIUM	411,437	85,980	124,700
CONVENTION & VISITORS BUREAU	685,255	775,325	921,945
HISTORIC SPRING	51,167	53,280	30,800
SENIOR CENTER	5,450	0	0
CEMETERY	194,514	160,342	177,344
<b>Total Expenditures</b>	<b>1,781,004</b>	<b>1,798,125</b>	<b>2,093,256</b>

# HOTEL/MOTEL TAX FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

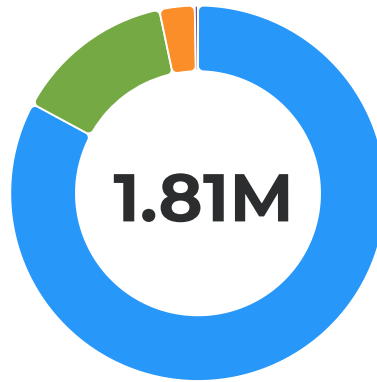
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>1,482,772</b>	<b>1,673,877</b>	<b>2,143,896</b>
<b>Revenues</b>			
TAXES	1,532,532	1,501,600	1,501,600
RECREATION	2,298	500	0
INTEREST INCOME	31,161	50,000	55,000
PROPERTY	3,265	5,570	5,100
MISCELLANEOUS	28	250,000	250,000
<b>Total Revenues</b>	<b>1,569,284</b>	<b>1,807,670</b>	<b>1,811,700</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	312,801	395,375	417,695
SUPPLIES AND MATERIALS	51,595	24,150	42,250
MAINTENANCE OF LAND	0	5,000	5,000
MAINTENANCE OF BUILDINGS	71,445	92,500	88,500
MAINTENANCE OF EQUIPMENT	28,401	13,800	93,600
CONTRACTUAL SERVICES	438,539	649,296	673,350
MISCELLANEOUS CHARGES	140,830	140,830	140,830
BUILDINGS/STRUCTURES	0	16,700	5,000
EQUIPMENT	334,569	0	0
<b>Total Expenditures</b>	<b>1,378,179</b>	<b>1,337,651</b>	<b>1,466,225</b>
<b>Total Revenues Less Expenditures</b>	<b>191,105</b>	<b>470,019</b>	<b>345,475</b>
<b>Ending Fund Balance</b>	<b>1,673,877</b>	<b>2,143,896</b>	<b>2,489,371</b>

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
NON-DEPARTMENTAL	162,830	170,880	170,880
SPECIAL PROJECTS	3,342	14,500	30,000
EVENTS CENTER	3,274	175,000	175,000
POTTON HOUSE	60,875	62,686	12,900
MUNICIPAL AUDITORIUM	411,437	85,980	124,700
CONVENTION & VISITORS BUREAU	685,255	775,325	921,945
HISTORIC SPRING	51,167	53,280	30,800
<b>Total Expenditures</b>	<b>1,378,179</b>	<b>1,337,651</b>	<b>1,466,225</b>

# REVENUES-HOTEL/MOTEL TAX FUND

FY26 Revenues by Revenue Source



<span style="color: blue;">●</span> TAXES	<b>\$1,501,600</b>	82.88%
<span style="color: green;">●</span> MISCELLANEOUS	<b>\$250,000</b>	13.80%
<span style="color: orange;">●</span> INTEREST INCOME	<b>\$55,000</b>	3.04%
<span style="color: purple;">●</span> PROPERTY	<b>\$5,100</b>	0.28%

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TAXES</b>						
HOTEL/MOTEL OCCUPANCY TAXES	110-4031-000	1,530,401	1,350,000	1,257,489	1,500,000	1,500,000
PENALTY MOTEL OCCUPANCY	110-4032-000	2,132	1,600	1,021	1,600	1,600
<b>Total TAXES</b>		<b>1,532,532</b>	<b>1,351,600</b>	<b>1,258,510</b>	<b>1,501,600</b>	<b>1,501,600</b>
<b>RECREATION</b>						
MERCHANDISE SALES	110-4507-000	2,298	2,200	842	500	0
<b>Total RECREATION</b>		<b>2,298</b>	<b>2,200</b>	<b>842</b>	<b>500</b>	<b>0</b>
<b>INTEREST INCOME</b>						
INTEREST INCOME	110-4602-000	31,161	21,000	39,867	50,000	55,000
<b>Total INTEREST INCOME</b>		<b>31,161</b>	<b>21,000</b>	<b>39,867</b>	<b>50,000</b>	<b>55,000</b>
<b>PROPERTY</b>						
RENTAL OF DIRECTIONAL SIGNS	110-4701-002	120	0	0	0	0
RENTALS - HEART OF CITY PLAZA	110-4701-003	670	400	600	900	900
RENTALS - AUDITORIUM	110-4701-004	950	950	2,970	3,470	3,000
HISTORIC SPRING PLAZA - RENT	110-4701-005	1,525	975	1,000	1,200	1,200
<b>Total PROPERTY</b>		<b>3,265</b>	<b>2,325</b>	<b>4,570</b>	<b>5,570</b>	<b>5,100</b>

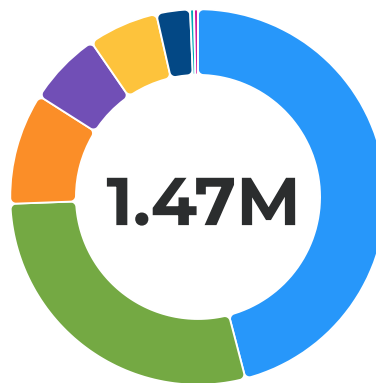
Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>MISCELLANEOUS</b>						
INSURANCE RECOVERY	110-4903-000	0	0	1,342,060	0	0
OTHER INCOME	110-4905-000	1	0	0	0	0
CONTRIBUTIONS	110-4925-000	27	0	0	250,000	250,000
<b>Total MISCELLANEOUS</b>		28	0	1,342,060	250,000	250,000
<b>Total Revenues</b>		<b>1,569,284</b>	<b>1,377,125</b>	<b>2,645,850</b>	<b>1,807,670</b>	<b>1,811,700</b>

# ECONOMIC DEVELOPMENT DIVISION (SPECIAL REVENUE FUNDS)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
NON-DEPARTMENTAL	162,830	170,880	170,880
SPECIAL PROJECTS	3,342	14,500	30,000
EVENTS CENTER	3,274	175,000	175,000
POTTON HOUSE	60,875	62,686	12,900
MUNICIPAL AUDITORIUM	411,437	85,980	124,700
CONVENTION & VISITORS BUREAU	685,255	775,325	921,945
HISTORIC SPRING	51,167	53,280	30,800
<b>Total Expenditures</b>	<b>1,378,179</b>	<b>1,337,651</b>	<b>1,466,225</b>

## FY26 Expenditures by Object Summary



● CONTRACTUAL SERVICES	<b>\$673,350</b>	45.92%
● PERSONNEL SERVICES	<b>\$417,695</b>	28.49%
● MISCELLANEOUS CHARGES	<b>\$140,830</b>	9.60%
● MAINTENANCE OF EQUIPMENT	<b>\$93,600</b>	6.38%
● MAINTENANCE OF BUILDINGS	<b>\$88,500</b>	6.04%
● SUPPLIES AND MATERIALS	<b>\$42,250</b>	2.88%
● BUILDINGS/STRUCTURES	<b>\$5,000</b>	0.34%
● MAINTENANCE OF LAND	<b>\$5,000</b>	0.34%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	312,801	395,375	417,695
SUPPLIES AND MATERIALS	51,595	24,150	42,250
MAINTENANCE OF LAND	0	5,000	5,000
MAINTENANCE OF BUILDINGS	71,445	92,500	88,500
MAINTENANCE OF EQUIPMENT	28,401	13,800	93,600

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Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
CONTRACTUAL SERVICES	438,539	649,296	673,350
MISCELLANEOUS CHARGES	140,830	140,830	140,830
BUILDINGS/STRUCTURES	0	16,700	5,000
EQUIPMENT	334,569	0	0
<b>Total Expenditures</b>	<b>1,378,179</b>	<b>1,337,651</b>	<b>1,466,225</b>

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# Dept 510-Dora Roberts Community Center

This department operated the Dora Roberts Community Center. Operations include rental, marketing, and maintenance of the facility.

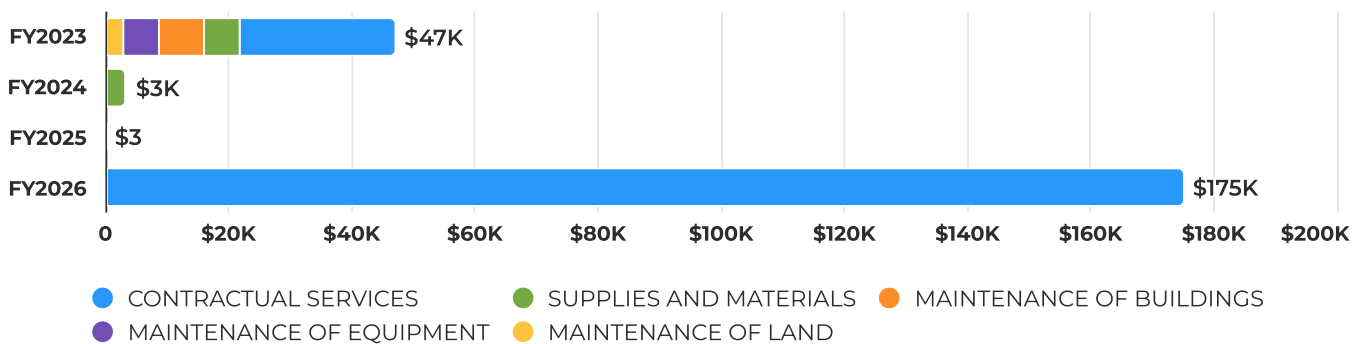
## ACHIEVEMENTS

- An architectural firm hired and initial design meetings undertaken.
- On-site meetings with landscape architect and primary architect to discuss the vision and location for the new center.
- \$1 million grant received from Big Spring Area Community Foundation
- Reviewed notes from the recommendation board on the new structure and followed up with several members for additional info and guidance.
- Created a list of what worked or didn't work from a practical and aesthetic angle at the old building.
- Provide lists of lost revenue and physical losses for insurance purposes.

## GOALS

- Additional grants/donations of \$8 million dollars.
- Reconvene the advisory board for a final review/update of their original suggestions.
- Work with architects to achieve a plan that meets the needs of the community; finalize and approve the design.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
UTILITIES	110-040-510-5128-000	3,274	0	0	0	0
<b>Total SUPPLIES AND MATERIALS</b>		3,274	0	0	0	0
<b>CONTRACTUAL SERVICES</b>						
SPECIAL SERVICES	110-040-510-5521-000	0	175,000	3	175,000	175,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>Total CONTRACTUAL SERVICES</b>		0	175,000	3	175,000	175,000
<b>Total Expenditures</b>		<b>3,274</b>	<b>175,000</b>	<b>3</b>	<b>175,000</b>	<b>175,000</b>

**Highlights:**

- **5521-SPECIAL SERVICES**
  - Architectural plans for the new community event center, replacing DRCC.

# Dept 520-Potton House

The Potton House is a historic landmark listed on the National Registry of Historic Places. The City contracts with the Heritage Museum for the operation of the facility.

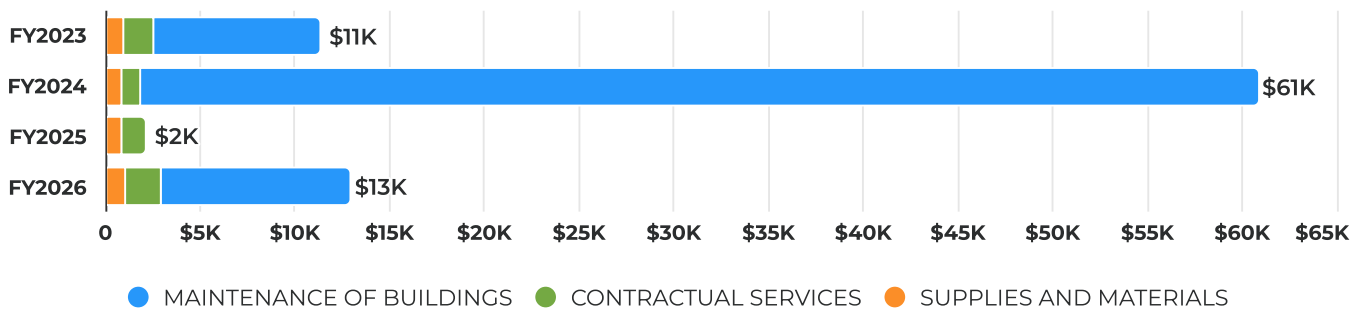
## ACHIEVEMENTS

- Preparing to reopen and finalize an opening date(before the big storm damage).
- Started meeting with volunteers who are willing to give tours.
- Completed inventory list of what is currently in the house.
- New signage created.

## GOALS

- Repairs to Potton House from the storm.
- Open Potton House for tours again by appointment, once repairs are completed.
- Offer themed tours related to events/holidays that can be advertised to attract visitors.
- Consider donations of appropriate period items to add to the living room and parlour.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
UTILITIES	110-040-520-5128-000	839	1,000	873	1,000	1,000
<b>Total SUPPLIES AND MATERIALS</b>		839	1,000	873	1,000	1,000
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	110-040-520-5311-000	59,008	10,000	0	60,000	10,000
<b>Total MAINTENANCE OF BUILDINGS</b>		59,008	10,000	0	60,000	10,000
<b>CONTRACTUAL SERVICES</b>						

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
COMMUNICATIONS	110-040-520-5511-000	0	100	0	0	100
INSURANCE	110-040-520-5520-000	925	925	1,186	1,186	1,300
ELECTRICITY	110-040-520-5550-000	103	1,000	65	500	500
<b>Total CONTRACTUAL SERVICES</b>		<b>1,028</b>	<b>2,025</b>	<b>1,251</b>	<b>1,686</b>	<b>1,900</b>
<b>Total Expenditures</b>		<b>60,875</b>	<b>13,025</b>	<b>2,124</b>	<b>62,686</b>	<b>12,900</b>

# Dept 530-Municipal Auditorium

The Municipal Auditorium is available to the public for rent and is operated and maintained by the Parks Department.

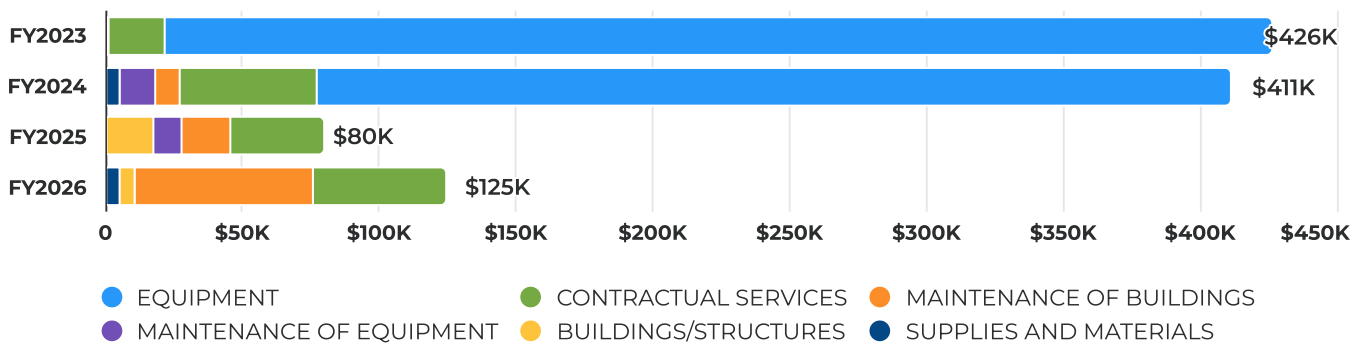
## ACHIEVEMENTS

- Completed repairs to HVAC facilities.
- A maintenance agreement for the auditorium HVAC system was put in place.
- Meeting with adjusters regarding roof and window damage from the storm.
- Successfully held multiple dance and music events as well as meetings.

## GOALS

- Complete storm repairs.
- Develop creative and alternate usages to better utilize building and increase revenue.
- Add two more events for the community.
- Promote the facility to attract tourists as part of a wider historic Big Spring campaign.
- Offer tours of the auditorium on a regular basis.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
MINOR APPARATUS	110-040-530-5117-000	4,760	3,000	508	500	500
JANITORIAL SUPPLIES	110-040-530-5118-000	359	400	61	100	400
UTILITIES	110-040-530-5128-000	0	4,500	0	2,500	4,500
<b>Total SUPPLIES AND MATERIALS</b>		<b>5,119</b>	<b>7,900</b>	<b>570</b>	<b>3,100</b>	<b>5,400</b>
<b>MAINTENANCE OF BUILDINGS</b>						

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
MAINTENANCE OF BUILDINGS	110-040-530-5311-000	8,679	25,000	17,644	25,000	65,000
<b>Total MAINTENANCE OF BUILDINGS</b>		8,679	25,000	17,644	25,000	65,000
<b>MAINTENANCE OF EQUIPMENT</b>						
MAINT. OF FIRE APPARATUS	110-040-530-5413-000	230	100	259	300	100
MAINT OF HEATING & COOLING SYS	110-040-530-5422-000	13,042	0	10,500	0	0
<b>Total MAINTENANCE OF EQUIPMENT</b>		13,272	100	10,759	300	100
<b>CONTRACTUAL SERVICES</b>						
INSURANCE	110-040-530-5520-000	13,547	14,000	17,379	17,380	18,700
SPECIAL SERVICES	110-040-530-5521-000	23,480	17,000	8,327	10,000	17,000
ELECTRICITY	110-040-530-5550-000	11,006	50,000	5,235	10,000	10,000
GAS FOR HEATING	110-040-530-5560-000	1,767	1,500	3,015	3,500	3,500
<b>Total CONTRACTUAL SERVICES</b>		49,799	82,500	33,957	40,880	49,200
<b>BUILDINGS/STRUCTURES</b>						
MISCELLANEOUS STRUCTURES	110-040-530-6226-000	0	0	16,654	16,700	5,000
<b>Total BUILDINGS/STRUCTURES</b>		0	0	16,654	16,700	5,000
<b>EQUIPMENT</b>						
HEATING AND COOLING SYSTEM	110-040-530-6317-000	334,569	0	0	0	0
<b>Total EQUIPMENT</b>		334,569	0	0	0	0
<b>Total Expenditures</b>		<b>411,437</b>	<b>115,500</b>	<b>79,583</b>	<b>85,980</b>	<b>124,700</b>

**Highlights:**

- **5311-MAINTENANCE OF BUILDINGS**
  - Storm repairs on windows (glass and glazing)
  - Roof repairs
- **5521-SPECIAL SERVICES**
  - Janitorial services and maintenance assistance.
- **6225-MISCELLANEOUS STRUCTURES**
  - New light poles for the Auditorium yard

# Dept 540-Special Projects

This department accounts for costs associated with maintaining and improving the downtown square and the Heart of the City Park.

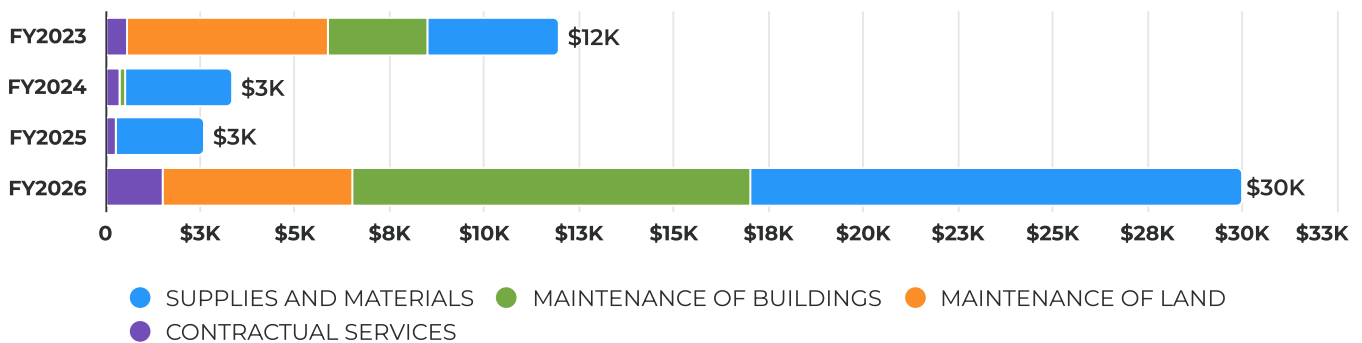
## ACHIEVEMENTS

- Hosted outdoor events at location, including Heart of the City, religious/worship event, and events surrounding Cinco de Mayo in Historic Downtown Big Spring
- Area landscaped more regularly and major cleanup in advance Cinco de Mayo.
- New light pole signs created for Cinco de Mayo and Fourth of July.
- After the first storm damage, worked with other departments/agencies to repair damage in preparation for Cinco de Mayo.
- Eyesores removed/hailed off of sidewalks including potentially dangerous things like old refrigerator.

## GOALS

- Work with Friends of Historic Downtown Big Spring on a second event to hold annually in addition to Cinco de Mayo.
- Complete project to add crushed rock to planters
- Implement permanent installation of lighted poinsettia for tourists/selfies with explanatory plaque, build SM campaign around this.
- Increase the number of events from the current 13-15 to 18-20 per year.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
MINOR APPARATUS	110-040-540-5117-000	9	5,000	0	0	5,000
PLANTS & GRASS	110-040-540-5122-000	0	4,000	0	0	4,000
UTILITIES	110-040-540-5128-000	2,816	3,000	2,325	3,000	3,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
LANDFILL	110-040-540-5128-001	0	1,000	0	1,000	1,000
<b>Total SUPPLIES AND MATERIALS</b>		2,826	13,000	2,325	4,000	13,000
<b>MAINTENANCE OF LAND</b>						
LAND MAINTENANCE	110-040-540-5210-000	0	5,000	0	5,000	5,000
<b>Total MAINTENANCE OF LAND</b>		0	5,000	0	5,000	5,000
<b>MAINTENANCE OF BUILDINGS</b>						
MISCELLANEOUS MAINTENANCE	110-040-540-5326-000	151	10,500	0	5,000	10,500
<b>Total MAINTENANCE OF BUILDINGS</b>		151	10,500	0	5,000	10,500
<b>CONTRACTUAL SERVICES</b>						
SPECIAL SERVICES	110-040-540-5521-000	0	1,000	0	0	1,000
ELECTRICITY	110-040-540-5550-000	365	500	262	500	500
<b>Total CONTRACTUAL SERVICES</b>		365	1,500	262	500	1,500
<b>Total Expenditures</b>		<b>3,342</b>	<b>30,000</b>	<b>2,588</b>	<b>14,500</b>	<b>30,000</b>

**Highlights:**

- **5128-UTILITIES**
  - Water Account #'s
  - 04-1785-01 - 205 Scurry - Heart of the City Plaza
  - 04-0124-01 - 114 W. 3rd - Heart of the City Plaza
  - 04-0125-01 - 116 W. 3rd - Heart of the City Plaza
  - 04-0895-00 - 308 Scurry - Heart of the City Plaza
  - 04-0182-01 - 401 1/2 Scurry - Heart of the City Plaza
  - 03-1405-01 - 311 Main - Tubb Pocket Park
  - 03-1410-04 - 313 Main - Tubb Pocket Park
- **5326-MISCELLANEOUS MAINTENANCE**
  - Maintenance of Restrooms at Heart of the City Park
- **5521-SPECIAL SERVICES**
  - Cleaning of Restrooms prior to events
  - Grounds Maintenance

# Dept 560-Convention & Visitors Bureau

The Convention and Visitors Bureau is funded through hotel/motel tax revenue. This department is responsible for actively marketing and promoting the Big Spring Community as well as providing financial incentives to businesses and organizations that will bring conventions and tourism to the City.

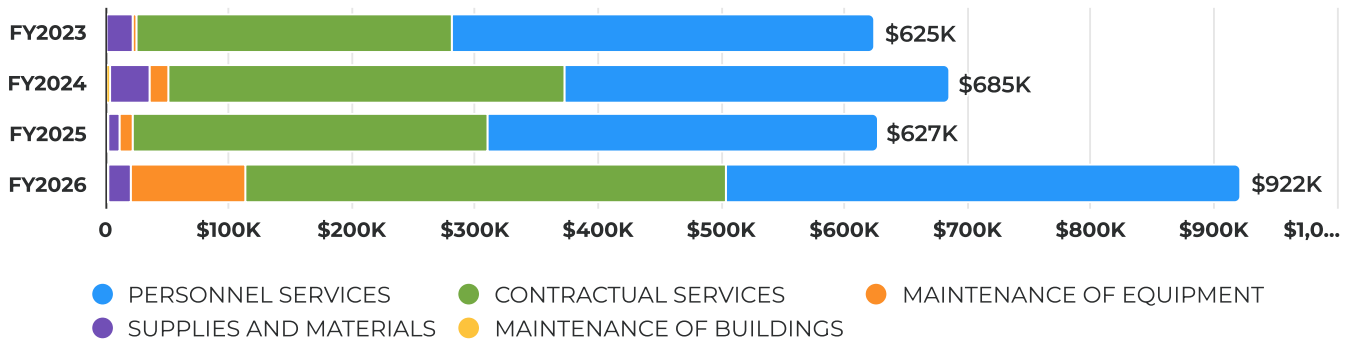
## ACHIEVEMENTS

- Determined what advertising programs/partnerships were wasteful and should not be renewed at contract conclusion.
- Phased out ineffective campaigns and ads.
- Stopped buying merchandise to resell. Moving to a strictly giveaway model by the end of summer and CVB will direct tourists to shop local for branded merchandise.
- Continued to increase online presence through social media.
- Increased collaboration with community groups to bring new events into the community.
- Event funded new events.
- Regular time slot on KBEST to share what events are happening in the community.
- Articles written for local media.
- Increased media coverage of events.
- Updated Texas Film Commission information, calls fielded from media companies interested in potential future projects here.
- Online and in-person seminars and learning courses for CVB staff.

## GOALS

- Develop a multi-year media campaign that is on brand and consistent.
- Phase out old ads designed in-house that are not inline with our brand.
- Develop itineraries for multi-day stays in Big Spring by interests that will be available online as well as in print with activity sheets available at the center.
- Replace the VisitBigSpring.com website with one specifically designed for CVBs that is ADA-compliant and is AI-friendly for search engines.
- Strengthen partnerships with regional organizations related to travel and events.
- Reach out to past event organizers to determine why they no longer hold their events with us and see what we can do to get them to return.
- Actively reach out to new event organizers with offers of assistance and follow up with a complete list of our facilities and capabilities.
- Rearrange tourism material at CVB office, so visitors can easily find local information and so Big Spring attractions are always front and center.
- Launch electronic billboards at the office for event and community information.
- Increase print and online articles featuring Big Spring.

### Historical Expenditures by Object Summary



### Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	110-040-560-5010-000	186,064	255,186	199,912	248,686	261,120
AUTO ALLOWANCE	110-040-560-5015-000	6,500	7,800	5,850	7,800	7,800
TERMINATION PAY	110-040-560-5021-000	8,079	0	0	0	0
VACATION BUY BACK	110-040-560-5022-000	5,227	5,500	1,874	1,874	4,162
OVERTIME	110-040-560-5035-000	-134	0	6,655	9,418	9,701
RETENTION STIPENDS	110-040-560-5040-000	6,000	0	0	0	0
LONGEVITY	110-040-560-5045-000	4,554	4,544	5,831	6,525	6,721
RETIREMENT	110-040-560-5050-000	43,003	51,958	41,477	51,862	55,440
GROUP INSURANCE	110-040-560-5060-000	35,021	44,136	36,024	46,320	48,636
WORKERS' COMPENSATION	110-040-560-5065-000	1,162	1,162	1,162	1,162	1,162
RETIREMENT-DEFERRED COMP	110-040-560-5070-000	12,238	15,044	12,018	15,025	15,952
LIFE & DISABILITY INSURANCE	110-040-560-5075-000	1,348	1,796	1,342	1,806	1,860
MEDICARE	110-040-560-5080-000	3,203	3,959	3,162	3,954	4,198
UNEMPLOYMENT TAXES	110-040-560-5085-000	535	468	944	943	943
<b>Total PERSONNEL SERVICES</b>		<b>312,801</b>	<b>391,553</b>	<b>316,252</b>	<b>395,375</b>	<b>417,695</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	110-040-560-5110-000	7,489	5,500	2,193	3,000	5,500
FOOD SUPPLIES	110-040-560-5112-000	175	400	48	100	100

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
MINOR APPARATUS	110-040-560-5117-000	17,028	1,000	1,067	1,200	1,000
JANITORIAL SUPPLIES	110-040-560-5118-000	93	250	204	250	250
OTHER SUPPLIES	110-040-560-5123-000	4,743	8,500	4,864	6,000	8,500
POSTAGE	110-040-560-5124-000	127	100	78	100	100
MERCHANDISE FOR RESALE	110-040-560-5126-000	0	4,000	0	0	0
UTILITIES	110-040-560-5128-000	2,500	2,100	1,877	2,400	2,400
<b>Total SUPPLIES AND MATERIALS</b>		<b>32,155</b>	<b>21,850</b>	<b>10,331</b>	<b>13,050</b>	<b>17,850</b>
<b>MAINTENANCE OF BUILDINGS</b>						
BUILDING MAINTENANCE	110-040-560-5311-000	3,607	1,500	1,565	2,500	2,500
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>3,607</b>	<b>1,500</b>	<b>1,565</b>	<b>2,500</b>	<b>2,500</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	110-040-560-5411-000	15,129	13,500	9,858	13,500	93,500
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>15,129</b>	<b>13,500</b>	<b>9,858</b>	<b>13,500</b>	<b>93,500</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	110-040-560-5511-000	9,614	4,505	6,425	9,000	9,000
HIRE OF EQUIPMENT	110-040-560-5515-000	3,659	2,037	3,614	5,200	5,200
INSURANCE	110-040-560-5520-000	4,324	10	0	0	0
SPECIAL SERVICES	110-040-560-5521-000	4,617	8,000	4,377	5,000	8,000
FUNDING REQUESTS	110-040-560-5521-001	22,800	50,000	8,000	25,000	40,000
CVB EVENTS	110-040-560-5521-002	3,500	5,000	3,500	3,500	5,000
ADVERTISING	110-040-560-5525-000	205,213	205,000	209,450	235,000	250,000
TRAVEL EXPENSE	110-040-560-5530-000	260	4,000	2,578	4,000	4,000
VISITOR CENTER - RENT	110-040-560-5535-000	42,761	42,000	35,000	42,000	48,000
DUES & SUBSCRIPTIONS	110-040-560-5540-000	8,646	12,000	9,289	12,000	12,000
ELECTRICITY	110-040-560-5550-000	13,312	11,000	3,347	5,000	5,000
EDUCATION AND TRAINING	110-040-560-5555-000	0	0	1,550	3,000	2,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
HEATING FOR CVB	110-040-560- 5560-000	2,856	2,200	1,973	2,200	2,200
<b>Total CONTRACTUAL SERVICES</b>		321,563	345,752	289,104	350,900	390,400
<b>Total Expenditures</b>		<b>685,255</b>	<b>774,155</b>	<b>627,110</b>	<b>775,325</b>	<b>921,945</b>

## Highlights:

- **5117-MINOR APPARATUS**
  - Supplies as needed for banner poles, etc.
- **5123-OTHER SUPPLIES**
  - Brochure/Magazine Printing
  - CVB promotional items and handouts
  - RO System
- **5411-I.T. MAINT & AGREEMENTS**
  - New CVB Website (\$80,000)
  - Office 365
  - Adobe
  - Video Security System
  - Civic Plus (Website Host)
  - AutoCad
  - KnowBe4
  - LightSpeed (point of sale)
  - Time Clock Plus
- **5521-SPECIAL SERVICES**
  - Janitorial Services
- **5521-001-FUNDING REQUESTS**
  - Event Funding for events that are held by organizations that directly affect Big Spring Tourism (based on a "Heads in Beds" formula).
- **5521-002-CVB EVENTS**
  - Events that are held by the Big Spring Convention and Visitors Bureau Staff such as Trout Stocking.
- **5525-ADVERTISING**
  - Purchase of marquee sign for the CVB (\$50,000)
  - 14% of Hotel Tax revenue must be spent on advertising by Texas Hotel Lodging Association Laws.
- **5540-DUES & SUBSCRIPTIONS**
  - Texas Association of CVB
  - Chamber of Commerce
  - TTIA
  - Texas Highways and Texas Plains Trail
  - THLA Group Membership
  - Preservation Texas
  - Texas Downtown Association

**Personnel Summary-Convention & Visitor's Bureau**

<b>POSITION</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-25</b>
<b>Community Services Director</b>	1	1	1
<b>CVB Administrative Assistant</b>	1	1	1
<b>Facilities Supervisor</b>	1	1	1
<b>Intern</b>	1	1	-
<b>Tourism Coordinator</b>	1	1	1
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>4</b>

# Dept 570-Historic Spring

The Historic Spring Site was completely renovated in 2017 and the area is dedicated to the importance and history of our namesake spring. In 2024, the pump and related equipment was replaced and the spring began to run once again. The Plaza area has eight storyboards describing the history and importance of the Spring and a small performance stage for bands, weddings and community events.

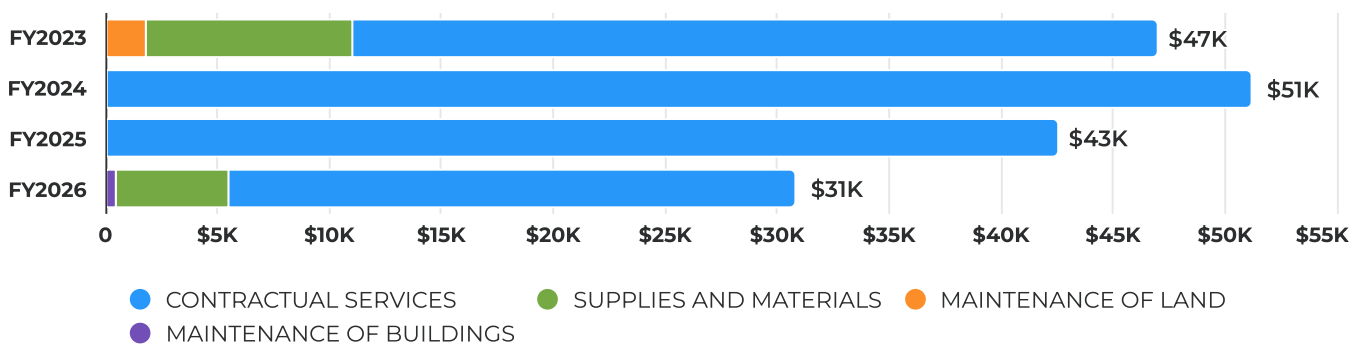
## ACHIEVEMENTS

- Replaced historic Spring signs on monoliths since they were unreadable.
- Got spring pump replaced with proper size/type so it could be installed and work.
- Electricity fixed, lines cleaned out and debris removed.
- Got spring running again after seven plus years of being inactive.
- Dead/overgrown trees and foilage removed from Spring and Plaza area

## GOALS

- Replace signage that isn't cohesive with spring in park/pavilions.
- Create new signs/directional signs to better navigate the area inside park and find spring.
- Create new security camera signs to deter vandalism at spring.
- Effectively market our historic spring to tourists.
- Create two new community-based annual events.
- Remove additional trees so views of two upper waterfalls can be seen and enjoyed.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
MINOR APPARATUS	110-040-570-5117-000	0	5,000	0	3,000	5,000
<b>Total SUPPLIES AND MATERIALS</b>		0	5,000	0	3,000	5,000
<b>MAINTENANCE OF BUILDINGS</b>						

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
MISCELLANEOUS IMPROVEMENT	110-040-570-5326-000	0	500	0	0	500
<b>Total MAINTENANCE OF BUILDINGS</b>		0	500	0	0	500
<b>CONTRACTUAL SERVICES</b>						
INSURANCE	110-040-570-5520-000	241	250	275	280	300
ELECTRICITY	110-040-570-5550-000	50,926	25,000	42,314	50,000	25,000
<b>Total CONTRACTUAL SERVICES</b>		51,167	25,250	42,589	50,280	25,300
<b>Total Expenditures</b>		<b>51,167</b>	<b>30,750</b>	<b>42,589</b>	<b>53,280</b>	<b>30,800</b>

### Highlights

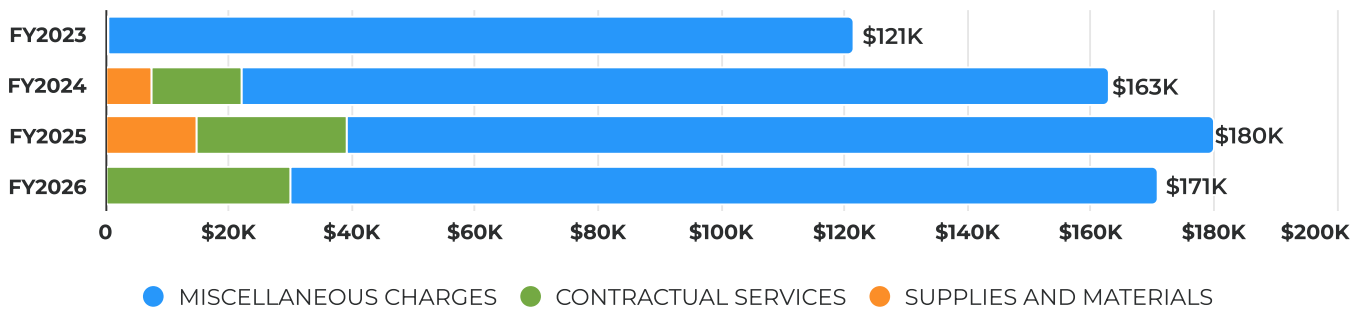
- **5117 – MINOR APPARATUS** – Replace signs on Monoliths.

# Dept 000-Non-Departmental (Hotel/Motel Tax Fund)

Debt Service is a Non-Departmental activity that accounts for lease purchase payments for equipment purchased with this funding.

## Expenditures by Object Summary

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
OTHER SUPPLIES-FEST. OF LIGHTS	110-040-000-5123-000	\$7,383	\$0	\$14,751	\$0	\$0
<b>Total SUPPLIES AND MATERIALS</b>		\$7,383	\$0	\$14,751	\$0	\$0
<b>CONTRACTUAL SERVICES</b>						
INSURANCE	110-040-000-5520-000	\$0	\$50	\$0	\$50	\$50
SPECIAL SERVICES	110-040-000-5521-000	\$14,617	\$0	\$5,848	\$30,000	\$30,000
SPECIAL SERVICES-CREDIT CARD FEES	110-040-000-5521-009	\$0	\$0	\$18,493	\$0	\$0
<b>Total CONTRACTUAL SERVICES</b>		\$14,617	\$50	\$24,341	\$30,050	\$30,050
<b>MISCELLANEOUS CHARGES</b>						
CONTRIBUTION HERITAGE MU	110-040-000-5612-000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
CONTRIBUTION STATE PARK	110-040-000-5616-000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
CONTRIBUTION HANGAR 25 MUSEUM	110-040-000-5617-000	\$20,000	\$20,000	\$20,000	\$20,000	\$0
CONTRIBUTIONS BIG SPRING VETERANS MEMORIAL	110-040-000-5619-000	\$0	\$0	\$0	\$0	\$20,000

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
ADMINISTRATIVE FEES	110-040-000- 5641-000	\$76,830	\$76,830	\$76,830	\$76,830	\$76,830
<b>Total MISCELLANEOUS CHARGES</b>		\$140,830	\$140,830	\$140,830	\$140,830	\$140,830
<b>Total Expenditures</b>		<b>\$162,830</b>	<b>\$140,880</b>	<b>\$179,922</b>	<b>\$170,880</b>	<b>\$170,880</b>

### Highlights:

- **5641-ADMINISTRATIVE FEES**
  - Administrative fees paid to General Fund, as established by independent cost allocation study.

# COLLEGE EDUCATION FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

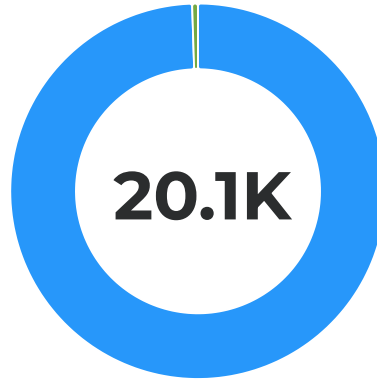
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>74,827</b>	<b>89,442</b>	<b>95,384</b>
<b>Revenues</b>			
GENERAL SALES & SERVICES	39,295	20,000	20,000
INTEREST INCOME	2,443	100	100
<b>Total Revenues</b>	<b>41,738</b>	<b>20,100</b>	<b>20,100</b>
<b>Expenditures</b>			
CONTRACTUAL SERVICES	22,965	10,000	10,000
MISCELLANEOUS CHARGES	4,158	4,158	4,158
<b>Total Expenditures</b>	<b>27,123</b>	<b>14,158</b>	<b>14,158</b>
<b>Total Revenues Less Expenditures</b>	<b>14,615</b>	<b>5,942</b>	<b>5,942</b>
<b>Ending Fund Balance</b>	<b>89,442</b>	<b>95,384</b>	<b>101,326</b>

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
NON-DEPARTMENTAL	27,123	14,158	14,158
<b>Total Expenditures</b>	<b>27,123</b>	<b>14,158</b>	<b>14,158</b>

# REVENUES-COLLEGE EDUCATION FUND

## FY26 Revenues by Revenue Source



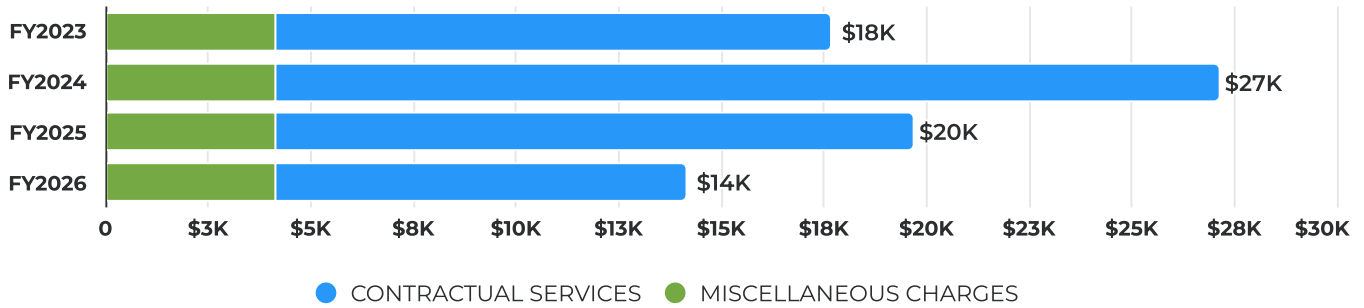
<span style="color: blue;">●</span> GENERAL SALES & SERVICES	<b>\$20,000</b>	99.50%
<span style="color: green;">●</span> INTEREST INCOME	<b>\$100</b>	0.50%

### Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>GENERAL SALES &amp; SERVICES</b>						
SALE OF SCRAP METAL	130-4380-000	39,295	20,000	14,416	20,000	20,000
<b>Total GENERAL SALES &amp; SERVICES</b>		<b>39,295</b>	<b>20,000</b>	<b>14,416</b>	<b>20,000</b>	<b>20,000</b>
<b>INTEREST INCOME</b>						
INTEREST INCOME	130-4602-000	2,443	100	1,750	100	100
<b>Total INTEREST INCOME</b>		<b>2,443</b>	<b>100</b>	<b>1,750</b>	<b>100</b>	<b>100</b>
<b>Total Revenues</b>		<b>41,738</b>	<b>20,100</b>	<b>16,166</b>	<b>20,100</b>	<b>20,100</b>

# Dept 000-Non-Departmental (Education Fund)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>CONTRACTUAL SERVICES</b>						
COLLEGE TUITION FEES	130-001-000-5556-000	22,965	10,000	15,548	10,000	10,000
<b>Total CONTRACTUAL SERVICES</b>		22,965	10,000	15,548	10,000	10,000
<b>MISCELLANEOUS CHARGES</b>						
ADMINISTRATIVE FEES	130-001-000-5641-000	4,158	4,158	4,158	4,158	4,158
<b>Total MISCELLANEOUS CHARGES</b>		4,158	4,158	4,158	4,158	4,158
<b>Total Expenditures</b>		<b>27,123</b>	<b>14,158</b>	<b>19,706</b>	<b>14,158</b>	<b>14,158</b>

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# MUNICIPAL COURT SECURITY FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

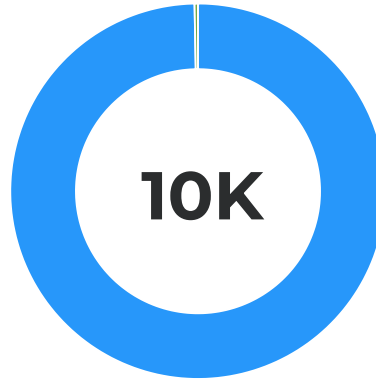
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	15,401	23,275	28,273
<b>Revenues</b>			
FINES AND FEES	7,492	10,000	10,000
INTEREST INCOME	512	30	30
<b>Total Revenues</b>	8,004	10,030	10,030
<b>Expenditures</b>			
PERSONNEL SERVICES	0	4,632	4,632
MISCELLANEOUS CHARGES	130	400	400
<b>Total Expenditures</b>	130	5,032	5,032
<b>Total Revenues Less Expenditures</b>	7,874	4,998	4,998
<b>Ending Fund Balance</b>	23,275	28,273	33,271

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
MUNICIPAL COURT	130	5,032	5,032
<b>Total Expenditures</b>	130	5,032	5,032

# REVENUES-MUNICIPAL COURT SECURITY FUND

FY26 Revenues by Revenue Source



<span style="color: blue;">●</span> FINES AND FEES	<b>\$10,000</b>	99.70%
<span style="color: green;">●</span> INTEREST INCOME	<b>\$30</b>	0.30%

## Revenues by Revenue Source

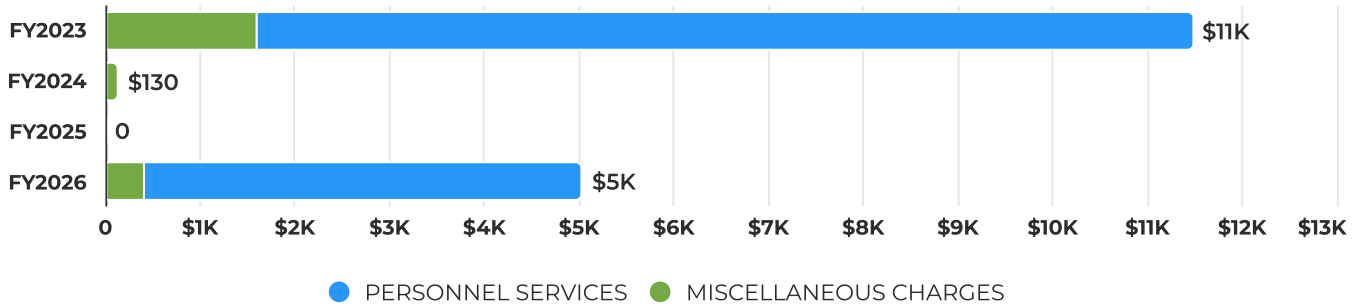
Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>FINES AND FEES</b>						
MUNICIPAL COURT SECURITY FEES	140-4415-000	7,492	10,000	5,887	10,000	10,000
<b>Total FINES AND FEES</b>		<b>7,492</b>	<b>10,000</b>	<b>5,887</b>	<b>10,000</b>	<b>10,000</b>
<b>INTEREST INCOME</b>						
INTEREST INCOME	140-4602-000	512	30	484	30	30
<b>Total INTEREST INCOME</b>		<b>512</b>	<b>30</b>	<b>484</b>	<b>30</b>	<b>30</b>
<b>Total Revenues</b>		<b>8,004</b>	<b>10,030</b>	<b>6,370</b>	<b>10,030</b>	<b>10,030</b>

### Highlights

- **4415-MUNICIPAL COURT SECURITY FEES**
  - Includes \$3.00/misdemeanor conviction deposited into this fund.

# Dept 220-Municipal Court Security Fund

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
GROUP INSURANCE	140-013-220-5060-000	0	4,632	0	4,632	4,632
<b>Total PERSONNEL SERVICES</b>		0	4,632	0	4,632	4,632
<b>MISCELLANEOUS CHARGES</b>						
BAD DEBT EXPENSE	140-013-220-5643-000	130	400	0	400	400
<b>Total MISCELLANEOUS CHARGES</b>		130	400	0	400	400
<b>Total Expenditures</b>		<b>130</b>	<b>5,032</b>	<b>0</b>	<b>5,032</b>	<b>5,032</b>

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# MUNICIPAL COURT TECHNOLOGY FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

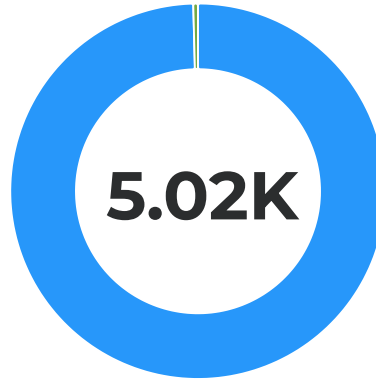
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	8,284	11,767	14,627
<b>Revenues</b>			
FINES AND FEES	5,074	5,000	5,000
INTEREST INCOME	273	20	20
<b>Total Revenues</b>	5,348	5,020	5,020
<b>Expenditures</b>			
SUPPLIES AND MATERIALS	1,864	0	0
MAINTENANCE OF EQUIPMENT	0	2,160	2,160
<b>Total Expenditures</b>	1,864	2,160	2,160
<b>Total Revenues Less Expenditures</b>	3,483	2,860	2,860
<b>Ending Fund Balance</b>	11,767	14,627	17,487

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
MUNICIPAL COURT	1,864	2,160	2,160
<b>Total Expenditures</b>	1,864	2,160	2,160

# REVENUES-MUNICIPAL COURT TECHNOLOGY FUND

FY26 Revenues by Revenue Source



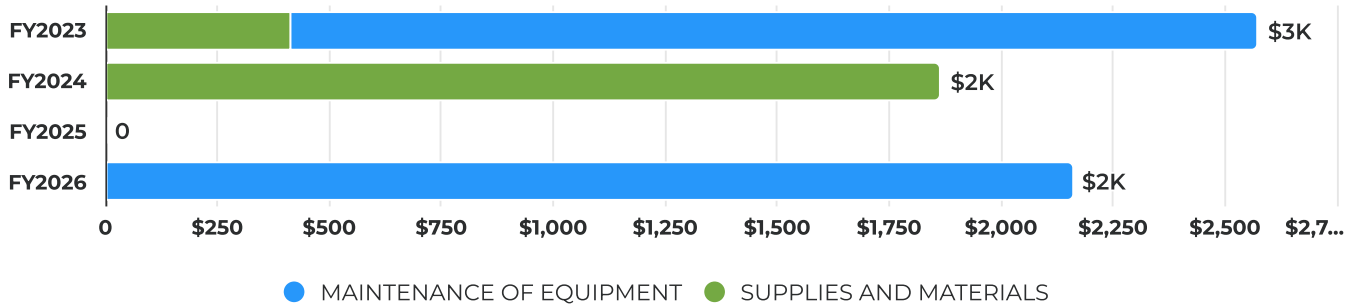
<span style="color: blue;">●</span> FINES AND FEES	<b>\$5,000</b>	99.60%
<span style="color: green;">●</span> INTEREST INCOME	<b>\$20</b>	0.40%

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>FINES AND FEES</b>						
MUN COURT TECHNOLOGY FEES	142-4417-000	5,074	5,000	4,501	5,000	5,000
<b>Total FINES AND FEES</b>		<b>5,074</b>	<b>5,000</b>	<b>4,501</b>	<b>5,000</b>	<b>5,000</b>
<b>INTEREST INCOME</b>						
INTEREST INCOME	142-4602-000	273	0	257	20	20
<b>Total INTEREST INCOME</b>		<b>273</b>	<b>0</b>	<b>257</b>	<b>20</b>	<b>20</b>
<b>Total Revenues</b>		<b>5,348</b>	<b>5,000</b>	<b>4,758</b>	<b>5,020</b>	<b>5,020</b>

# Dept 220-Municipal Court Technology

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	142-013-220-5110-000	1,864	0	0	0	0
<b>Total SUPPLIES AND MATERIALS</b>		1,864	0	0	0	0
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	142-013-220-5411-000	0	2,160	0	2,160	2,160
<b>Total MAINTENANCE OF EQUIPMENT</b>		0	2,160	0	2,160	2,160
<b>Total Expenditures</b>		<b>1,864</b>	<b>2,160</b>	<b>0</b>	<b>2,160</b>	<b>2,160</b>

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# TRUANT COURT COSTS FUND

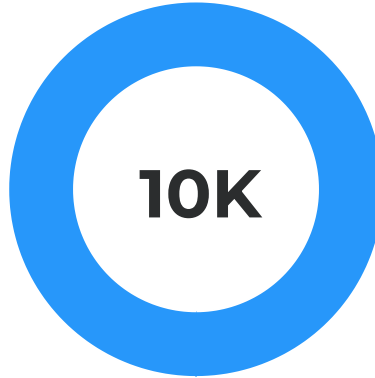
## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	350	7,239	17,239
<b>Revenues</b>			
FINES AND FEES	6,890	10,000	10,000
<b>Total Revenues</b>	6,890	10,000	10,000
<b>Expenditures</b>			
<b>Total Expenditures</b>	0	0	0
<b>Total Revenues Less Expenditures</b>	6,890	10,000	10,000
<b>Ending Fund Balance</b>	7,240	17,239	27,239

# REVENUES-TRUANT COURT COSTS FUND

## FY26 Revenues by Revenue Source



● FINES AND FEES \$10,000 100.00%

### Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>FINES AND FEES</b>						
TRUANCY FEES	143-4422-000	6,890	6,000	8,583	10,000	10,000
<b>Total FINES AND FEES</b>		<b>6,890</b>	<b>6,000</b>	<b>8,583</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Revenues</b>		<b>6,890</b>	<b>6,000</b>	<b>8,583</b>	<b>10,000</b>	<b>10,000</b>

# JURY TRIAL FUND

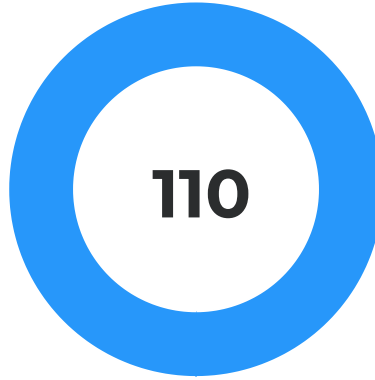
## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	7	145	255
<b>Revenues</b>			
FINES AND FEES	138	110	110
<b>Total Revenues</b>	<b>138</b>	<b>110</b>	<b>110</b>
<b>Expenditures</b>			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues Less Expenditures</b>	<b>138</b>	<b>110</b>	<b>110</b>
<b>Ending Fund Balance</b>	<b>145</b>	<b>255</b>	<b>365</b>

# REVENUES-JURY TRIAL FUND

## FY26 Revenues by Revenue Source



● FINES AND FEES \$110 100.00%

### Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>FINES AND FEES</b>						
JURY FEES	144-4424-000	138	110	109	110	110
<b>Total FINES AND FEES</b>		<b>138</b>	<b>110</b>	<b>109</b>	<b>110</b>	<b>110</b>
<b>Total Revenues</b>		<b>138</b>	<b>110</b>	<b>109</b>	<b>110</b>	<b>110</b>

# CHILD SAFETY FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	188	3,042	5,442
<b>Revenues</b>			
FINES AND FEES	2,854	2,400	2,400
<b>Total Revenues</b>	2,854	2,400	2,400
<b>Expenditures</b>			
<b>Total Expenditures</b>	0	0	0
<b>Total Revenues Less Expenditures</b>	2,854	2,400	2,400
<b>Ending Fund Balance</b>	3,042	5,442	7,842

# REVENUES-CHILD SAFETY FUND

## FY26 Revenues by Revenue Source



● FINES AND FEES \$2,400 100.00%

### Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>FINES AND FEES</b>						
CHILD SAFETY FEES	145-4425-000	2,854	2,400	1,914	2,400	2,400
<b>Total FINES AND FEES</b>		<b>2,854</b>	<b>2,400</b>	<b>1,914</b>	<b>2,400</b>	<b>2,400</b>
<b>Total Revenues</b>		<b>2,854</b>	<b>2,400</b>	<b>1,914</b>	<b>2,400</b>	<b>2,400</b>

# SENIOR CENTER FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	29,128	44,663	44,663
<b>Revenues</b>			
GRANTS AND OTHER AGENCIES	18,032	0	0
GENERAL SALES & SERVICES	1,865	0	0
INTEREST INCOME	1,088	0	0
<b>Total Revenues</b>	20,985	0	0
<b>Expenditures</b>			
MAINTENANCE OF EQUIPMENT	664	0	0
CONTRACTUAL SERVICES	4,786	0	0
<b>Total Expenditures</b>	5,450	0	0
<b>Total Revenues Less Expenditures</b>	15,535	0	0
<b>Ending Fund Balance</b>	44,663	44,663	44,663

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
SENIOR CENTER	5,450	0	0
<b>Total Expenditures</b>	5,450	0	0

# REVENUES-SENIOR CENTER FUND

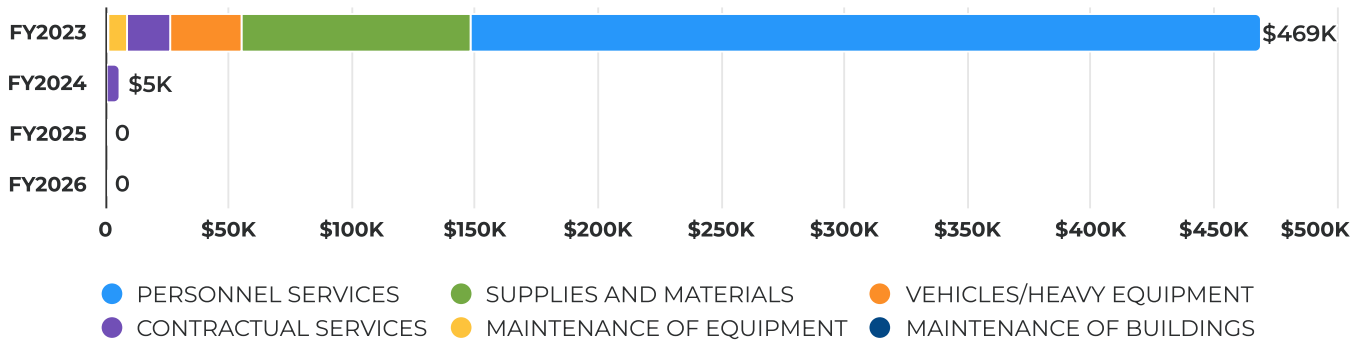
## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>GRANTS AND OTHER AGENCIES</b>						
AREA AGENCY ON AGING	160-4201-000	18,032	0	0	0	0
<b>Total GRANTS AND OTHER AGENCIES</b>		18,032	0	0	0	0
<b>GENERAL SALES &amp; SERVICES</b>						
CONGREGATE MEALS	160-4310-000	1,491	0	0	0	0
HOME DELIVERED MEALS	160-4315-000	374	0	0	0	0
<b>Total GENERAL SALES &amp; SERVICES</b>		1,865	0	0	0	0
<b>INTEREST INCOME</b>						
INTEREST INCOME	160-4602-000	1,088	0	823	0	0
<b>Total INTEREST INCOME</b>		1,088	0	823	0	0
<b>Total Revenues</b>		<b>20,985</b>	<b>0</b>	<b>823</b>	<b>0</b>	<b>0</b>

# Dept 910-Senior Center

The City took over operations of the Senior Center from Howard County effective April 1, 2008. The Senior Center provides quality programs to seniors, including hot meals served on the premises, bi-monthly dances, bingo and home-delivered meals.

**Historical Expenditures by Object Summary**



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	160-050-910-5411-000	300	0	0	0	0
VEHICLE MAINTENANCE	160-050-910-5412-000	364	0	0	0	0
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>664</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	160-050-910-5511-000	963	0	0	0	0
HIRE OF EQUIPMENT	160-050-910-5515-000	3,823	0	0	0	0
<b>Total CONTRACTUAL SERVICES</b>		<b>4,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>5,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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# PUBLIC EDUCATION GRANT FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

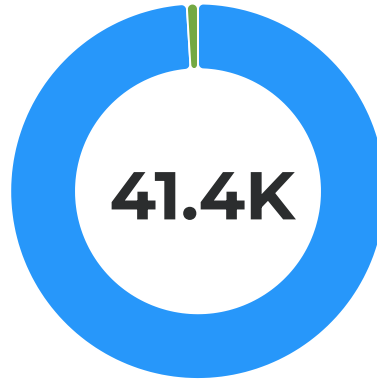
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>238,639</b>	<b>274,368</b>	<b>159,998</b>
<b>Revenues</b>			
TAXES	35,957	41,000	41,000
INTEREST INCOME	6,666	400	400
<b>Total Revenues</b>	<b>42,624</b>	<b>41,400</b>	<b>41,400</b>
<b>Expenditures</b>			
SUPPLIES AND MATERIALS	1,444	5,000	5,000
MAINTENANCE OF EQUIPMENT	0	2,000	2,000
CONTRACTUAL SERVICES	0	10,318	10,318
MISCELLANEOUS CHARGES	5,451	5,451	5,451
EQUIPMENT	0	133,000	282,555
<b>Total Expenditures</b>	<b>6,895</b>	<b>155,769</b>	<b>305,324</b>
<b>Total Revenues Less Expenditures</b>	<b>35,729</b>	<b>-114,369</b>	<b>-263,924</b>
<b>Ending Fund Balance</b>	<b>274,368</b>	<b>159,999</b>	<b>-103,926</b>

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
INFORMATION TECHNOLOGY	6,895	155,769	305,324
<b>Total Expenditures</b>	<b>6,895</b>	<b>155,769</b>	<b>305,324</b>

# REVENUES-PUBLIC EDUCATION GRANT FUND

FY26 Revenues by Revenue Source



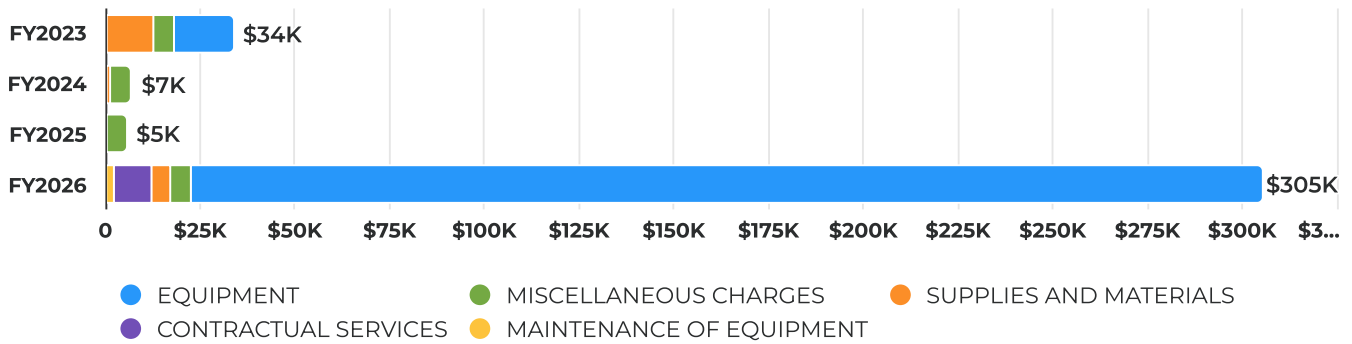
<span style="color: blue;">●</span> TAXES	<b>\$41,000</b>	99.03%
<span style="color: green;">●</span> INTEREST INCOME	<b>\$400</b>	0.97%

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TAXES</b>						
CABLE FRANCHISE-PEG FEES	170-4054-001	35,957	41,000	23,858	41,000	41,000
<b>Total TAXES</b>		35,957	41,000	23,858	41,000	41,000
<b>INTEREST INCOME</b>						
INTEREST INCOME	170-4602-000	6,666	400	5,361	400	400
<b>Total INTEREST INCOME</b>		6,666	400	5,361	400	400
<b>Total Revenues</b>		<b>42,624</b>	<b>41,400</b>	<b>29,220</b>	<b>41,400</b>	<b>41,400</b>

# Dept 140-Information Technology (PEG Fund)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	170-002-140-5110-000	1,444	5,000	0	5,000	5,000
<b>Total SUPPLIES AND MATERIALS</b>		1,444	5,000	0	5,000	5,000
<b>MAINTENANCE OF EQUIPMENT</b>						
MAINTENANCE EQUIPMENT	170-002-140-5414-000	0	2,000	0	2,000	2,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		0	2,000	0	2,000	2,000
<b>CONTRACTUAL SERVICES</b>						
HIRE OF EQUIPMENT	170-002-140-5515-000	0	10,318	0	10,318	10,318
<b>Total CONTRACTUAL SERVICES</b>		0	10,318	0	10,318	10,318
<b>MISCELLANEOUS CHARGES</b>						
ADMINISTRATIVE FEES	170-002-140-5641-000	5,451	5,451	5,451	5,451	5,451
<b>Total MISCELLANEOUS CHARGES</b>		5,451	5,451	5,451	5,451	5,451
<b>EQUIPMENT</b>						
PEG Equipment	170-002-140-6310-001	0	133,000	0	133,000	282,555
<b>Total EQUIPMENT</b>		0	133,000	0	133,000	282,555
<b>Total Expenditures</b>		<b>6,895</b>	<b>155,769</b>	<b>5,451</b>	<b>155,769</b>	<b>305,324</b>

## Highlights

- **5641-ADMINISTRATIVE FEES**
  - Administrative fees paid to General Fund.
- **6310-001-PEG Equipment**
  - TV Channel 17 Equipment

# FEDERAL SEIZURE FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	101,716	104,410	104,410
<b>Revenues</b>			
INTEREST INCOME	2,694	0	0
<b>Total Revenues</b>	2,694	0	0
<b>Expenditures</b>			
<b>Total Expenditures</b>	0	0	0
<b>Total Revenues Less Expenditures</b>	2,694	0	0
<b>Ending Fund Balance</b>	104,410	104,410	104,410

# REVENUES-FEDERAL SEIZURE FUND

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>INTEREST INCOME</b>						
INTEREST INCOME	180-4602-000	2,694	0	1,945	0	0
<b>Total INTEREST INCOME</b>		<b>2,694</b>	<b>0</b>	<b>1,945</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>		<b>2,694</b>	<b>0</b>	<b>1,945</b>	<b>0</b>	<b>0</b>

# STATE SEIZURE FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

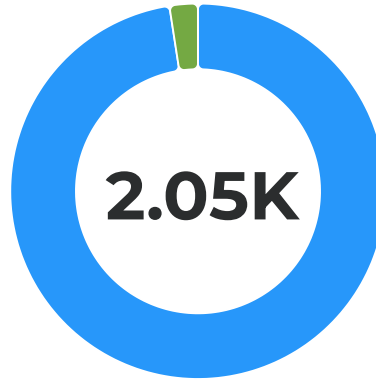
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	22,803	148,528	140,578
<b>Revenues</b>			
GRANTS AND OTHER AGENCIES	157,086	2,000	2,000
INTEREST INCOME	2,545	50	50
<b>Total Revenues</b>	159,631	2,050	2,050
<b>Expenditures</b>			
MAINTENANCE OF BUILDINGS	455	10,000	10,000
VEHICLES/HEAVY EQUIPMENT	33,451	0	0
<b>Total Expenditures</b>	33,906	10,000	10,000
<b>Total Revenues Less Expenditures</b>	125,725	-7,950	-7,950
<b>Ending Fund Balance</b>	148,528	140,578	132,628

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
NARCOTICS TASK FORCE	33,906	10,000	10,000
<b>Total Expenditures</b>	33,906	10,000	10,000

# REVENUES-STATE SEIZURE FUND

FY26 Revenues by Revenue Source



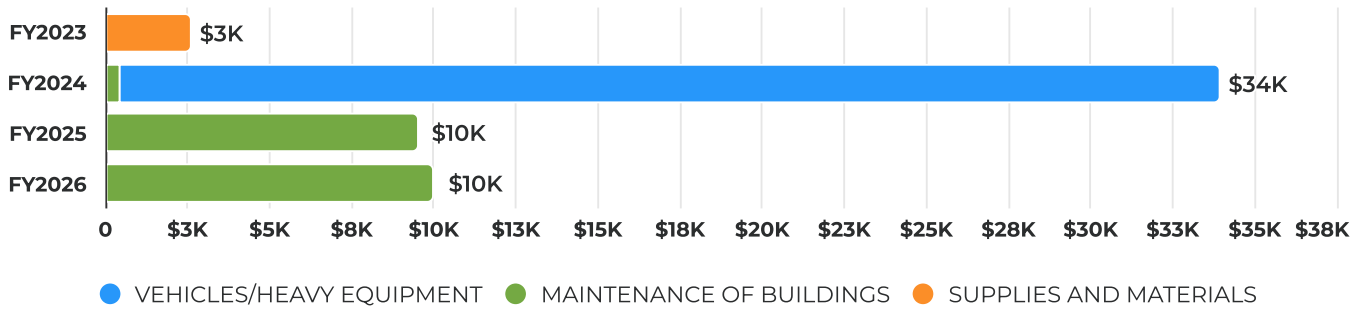
<span style="color: blue;">●</span> GRANTS AND OTHER AGENCIES	<b>\$2,000</b>	97.56%
<span style="color: green;">●</span> INTEREST INCOME	<b>\$50</b>	2.44%

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>GRANTS AND OTHER AGENCIES</b>						
SEIZURES - STATE AGENCIES	182-4224-003	157,086	2,000	10,206	2,000	2,000
<b>Total GRANTS AND OTHER AGENCIES</b>		157,086	2,000	10,206	2,000	2,000
<b>INTEREST INCOME</b>						
INTEREST INCOME	182-4602-000	2,545	50	2,679	50	50
<b>Total INTEREST INCOME</b>		2,545	50	2,679	50	50
<b>Total Revenues</b>		<b>159,631</b>	<b>2,050</b>	<b>12,885</b>	<b>2,050</b>	<b>2,050</b>

# Dept 201-Narcotics (State Seizure Fund)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>MAINTENANCE OF BUILDINGS</b>						
MAINT OF BLDGS	182-011-201-5311-000	455	10,000	9,500	10,000	10,000
<b>Total MAINTENANCE OF BUILDINGS</b>		455	10,000	9,500	10,000	10,000
<b>VEHICLES/HEAVY EQUIPMENT</b>						
MOTOR VEHICLES	182-011-201-6401-000	33,451	0	0	0	0
<b>Total VEHICLES/HEAVY EQUIPMENT</b>		33,451	0	0	0	0
<b>Total Expenditures</b>		<b>33,906</b>	<b>10,000</b>	<b>9,500</b>	<b>10,000</b>	<b>10,000</b>

# OPIOID SETTLEMENT FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	0	71,222	127,809
<b>Revenues</b>			
GRANTS AND OTHER AGENCIES	11,599	56,587	0
<b>Total Revenues</b>	<b>11,599</b>	<b>56,587</b>	<b>0</b>
<b>Expenditures</b>			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues Less Expenditures</b>	<b>11,599</b>	<b>56,587</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>11,599</b>	<b>127,809</b>	<b>127,809</b>

# REVENUES-OPIOID SETTLEMENT FUND

## Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>GRANTS AND OTHER AGENCIES</b>						
OPIOID SETTLEMENT FUNDS	183-4270-000	11,599	0	56,587	56,587	0
<b>Total GRANTS AND OTHER AGENCIES</b>		11,599	0	56,587	56,587	0
<b>Total Revenues</b>		11,599	0	56,587	56,587	0

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# RADIO COMMUNICATION FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

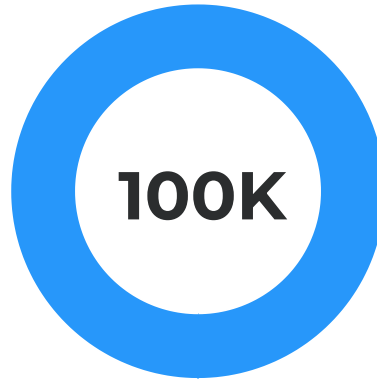
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	0	0	0
<b>Revenues</b>			
TRANSFERS FROM OTHER FUNDS	100,000	100,000	100,000
<b>Total Revenues</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Expenditures</b>			
MAINTENANCE OF EQUIPMENT	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Revenues Less Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
NON-DEPARTMENTAL	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

# REVENUES-RADIO COMMUNICATION FUND

## FY26 Revenues by Revenue Source



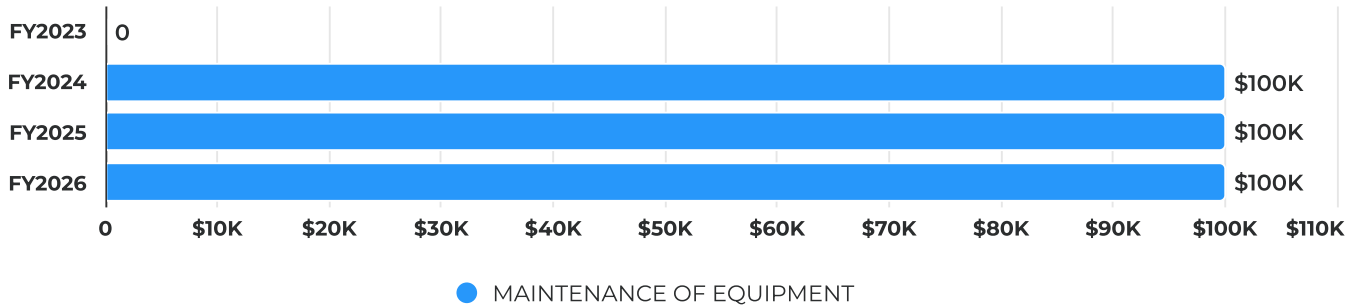
● TRANSFERS FROM OTHER FUNDS \$100,000 100.00%

### Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TRANSFERS FROM OTHER FUNDS</b>						
TRANSFERS FROM OTHER FUNDS	185-4819-000	100,000	100,000	100,000	100,000	100,000
<b>Total TRANSFERS FROM OTHER FUNDS</b>		100,000	100,000	100,000	100,000	100,000
<b>Total Revenues</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

# Dept 000-Non-Departmental (Radio Communication Fund)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>MAINTENANCE OF EQUIPMENT</b>						
COMMUNICATION SYSTEMS	185-001-000-5414-000	100,000	100,000	100,000	100,000	100,000
<b>Total MAINTENANCE OF EQUIPMENT</b>		100,000	100,000	100,000	100,000	100,000
<b>Total Expenditures</b>		100,000	100,000	100,000	100,000	100,000

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# CEMETERY FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

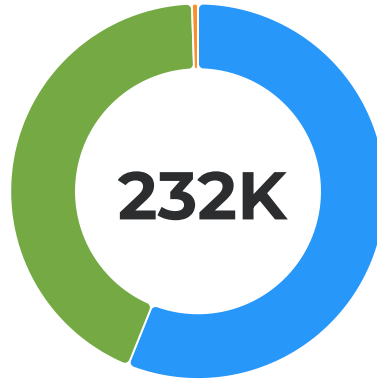
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>-35,021</b>	<b>-8,379</b>	<b>41,566</b>
<b>Revenues</b>			
INTEREST INCOME	1,307	1,200	1,200
PROPERTY	89,934	90,600	100,600
TRANSFERS FROM OTHER FUNDS	141,429	130,000	130,000
<b>Total Revenues</b>	<b>232,669</b>	<b>221,800</b>	<b>231,800</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	158,205	130,918	137,569
SUPPLIES AND MATERIALS	7,486	8,750	9,800
MAINTENANCE OF BUILDINGS	7,924	300	10,000
MAINTENANCE OF EQUIPMENT	6,985	8,950	8,950
CONTRACTUAL SERVICES	8,414	11,424	11,025
MISCELLANEOUS CHARGES	-7,096	0	0
INTEREST EXPENDITURES	10,756	10,756	10,756
TRANSFERS TO OTHER FUNDS	757	757	757
EQUIPMENT	12,596	0	0
<b>Total Expenditures</b>	<b>206,028</b>	<b>171,855</b>	<b>188,857</b>
<b>Total Revenues Less Expenditures</b>	<b>26,642</b>	<b>49,945</b>	<b>42,943</b>
<b>Ending Fund Balance</b>	<b>-8,379</b>	<b>41,566</b>	<b>84,509</b>

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
DEBT SERVICE	10,756	10,756	10,756
INTERGOVERNMENTAL TRANSFERS	757	757	757
CEMETERY	194,514	160,342	177,344
<b>Total Expenditures</b>	<b>206,028</b>	<b>171,855</b>	<b>188,857</b>

# REVENUES-CEMETERY FUND

FY26 Revenues by Revenue Source



● TRANSFERS FROM OTHER FUNDS	\$130,000	56.08%
● PROPERTY	\$100,600	43.40%
● INTEREST INCOME	\$1,200	0.52%

## Revenues by Revenue Source

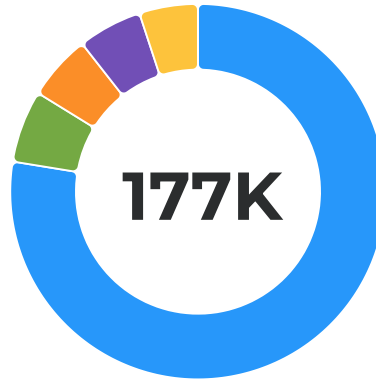
Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>INTEREST INCOME</b>						
INTEREST INCOME	625-4602-000	1,307	1,000	1,129	1,200	1,200
<b>Total INTEREST INCOME</b>		1,307	1,000	1,129	1,200	1,200
<b>PROPERTY</b>						
CEMETERY LOT SALES OPERATING	625-4721-000	45,900	55,000	33,325	45,000	55,000
INTERMENTS OPERATING	625-4724-000	42,956	40,000	35,106	45,000	45,000
CEMETERY ADMINISTRATION FEES	625-4726-000	1,078	600	1,655	600	600
<b>Total PROPERTY</b>		89,934	95,600	70,086	90,600	100,600
<b>TRANSFERS FROM OTHER FUNDS</b>						
TRANSFERS FROM GENERAL FUND	625-4810-000	120,000	120,000	120,000	120,000	120,000
TRANSFER FROM CEMET PERM CARE	625-4814-000	21,429	10,000	14,038	10,000	10,000
<b>Total TRANSFERS FROM OTHER FUNDS</b>		141,429	130,000	134,038	130,000	130,000
<b>Total Revenues</b>		<b>232,669</b>	<b>226,600</b>	<b>205,252</b>	<b>221,800</b>	<b>231,800</b>

# CEMETERY DIVISION (CEMETERY FUND)

## Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
CEMETERY	194,514	160,342	177,344
<b>Total Expenditures</b>	<b>194,514</b>	<b>160,342</b>	<b>177,344</b>

## FY26 Expenditures by Object Summary



● PERSONNEL SERVICES	<b>\$137,569</b>	77.57%
● CONTRACTUAL SERVICES	<b>\$11,025</b>	6.22%
● MAINTENANCE OF BUILDINGS	<b>\$10,000</b>	5.64%
● SUPPLIES AND MATERIALS	<b>\$9,800</b>	5.53%
● MAINTENANCE OF EQUIPMENT	<b>\$8,950</b>	5.05%

## Expenditures by Object Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
PERSONNEL SERVICES	158,205	130,918	137,569
SUPPLIES AND MATERIALS	7,486	8,750	9,800
MAINTENANCE OF BUILDINGS	7,924	300	10,000
MAINTENANCE OF EQUIPMENT	6,985	8,950	8,950
CONTRACTUAL SERVICES	8,414	11,424	11,025
MISCELLANEOUS CHARGES	-7,096	0	0
EQUIPMENT	12,596	0	0
<b>Total Expenditures</b>	<b>194,514</b>	<b>160,342</b>	<b>177,344</b>

# Dept 920 Cemetery

Cemetery personnel are responsible for the care and upkeep of the cemetery grounds, including lots and graves not maintained by other organizations.

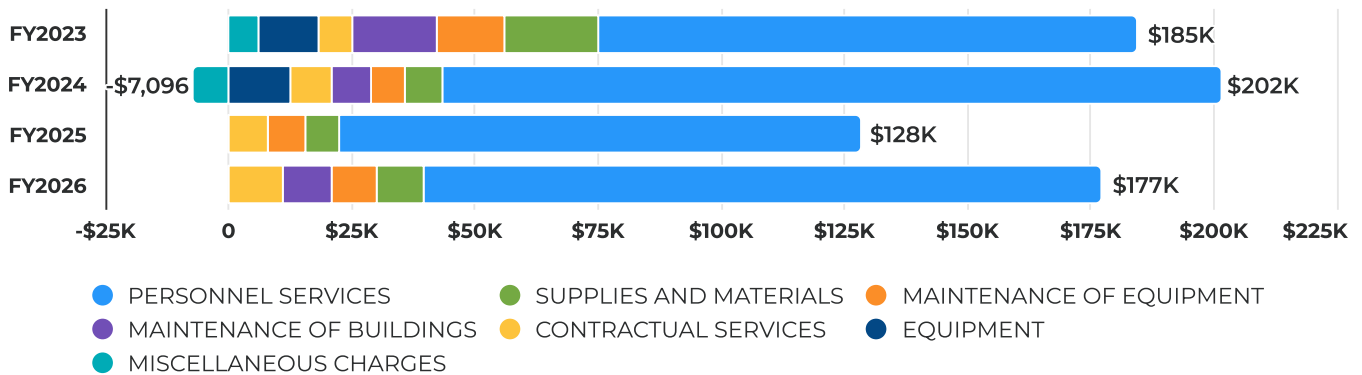
## ACHIEVEMENTS

- Continue to level and repair graves and headstones throughout the cemetery.
- Remove fallen trees after storms. Clean off broken and blown over miscellaneous debris on graves.
- Replaced chapel window.
- Work with the public on identifying plots and researching the locations of relatives.
- Provide burial solutions and options for the public.

## GOALS

- Ongoing repair of headstones and bases
- Replace some of the vegetation lost to storms
- Improve maintenance and grounds
- Replace doors to chapel to minimize the amount of rain, dust, and dirt getting in through them.
- Fix and repair irrigation.

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>PERSONNEL SERVICES</b>						
SALARIES	625-028-920-5010-000	94,042	76,177	63,168	79,180	83,139
VACATION BUY BACK	625-028-920-5022-000	640	683	1,808	1,808	2,083
OVERTIME	625-028-920-5035-000	0	2,000	0	0	0
RETENTION STIPENDS	625-028-920-5040-000	3,000	0	0	0	0

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
LONGEVITY	625-028-920-5045-000	404	509	856	961	1,000
RETIREMENT	625-028-920-5050-000	21,131	15,104	12,471	15,549	16,512
GROUP INSURANCE	625-028-920-5060-000	25,782	21,780	16,906	21,643	22,725
WORKERS' COMPENSATION	625-028-920-5065-000	5,027	5,027	5,027	5,027	5,027
RETIREMENT-DEFERRED COMP	625-028-920-5070-000	5,536	4,373	3,614	4,505	4,751
LIFE & DISABILITY INSURANCE	625-028-920-5075-000	964	642	542	722	744
MEDICARE	625-028-920-5080-000	1,444	1,151	951	1,185	1,250
UNEMPLOYMENT TAXES	625-028-920-5085-000	234	234	343	338	338
<b>Total PERSONNEL SERVICES</b>		<b>158,205</b>	<b>127,680</b>	<b>105,684</b>	<b>130,918</b>	<b>137,569</b>
<b>SUPPLIES AND MATERIALS</b>						
OFFICE SUPPLIES	625-028-920-5110-000	0	100	0	100	100
WEARING APPAREL	625-028-920-5114-000	667	700	563	700	700
GASOLINE, OIL & GREASE	625-028-920-5116-000	1,487	2,500	1,028	2,000	2,500
MINOR APPARATUS	625-028-920-5117-000	1,740	2,000	869	1,500	2,000
JANITORIAL SUPPLIES	625-028-920-5118-000	102	250	64	250	250
OTHER SUPPLIES	625-028-920-5123-000	191	250	1,946	200	250
UTILITIES	625-028-920-5128-000	3,300	4,000	2,708	4,000	4,000
<b>Total SUPPLIES AND MATERIALS</b>		<b>7,486</b>	<b>9,800</b>	<b>7,178</b>	<b>8,750</b>	<b>9,800</b>
<b>MAINTENANCE OF BUILDINGS</b>						
MAINTENANCE OF BUILDINGS	625-028-920-5311-000	3,747	1,000	89	300	2,000
MISCELLANEOUS IMPROVEMENT	625-028-920-5326-000	4,178	8,000	0	0	8,000
<b>Total MAINTENANCE OF BUILDINGS</b>		<b>7,924</b>	<b>9,000</b>	<b>89</b>	<b>300</b>	<b>10,000</b>
<b>MAINTENANCE OF EQUIPMENT</b>						
I.T. MAINT & AGREEMENTS	625-028-920-5411-000	1,443	2,900	2,099	2,900	2,900
VEHICLE MAINTENANCE	625-028-920-5412-000	5,080	5,000	4,590	5,000	5,000
MAINT. OF FIRE APPARATUS	625-028-920-5413-000	24	50	0	50	50

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
MAINT OF MOWERS	625-028-920-5417-000	396	750	310	550	750
MAINT HEATING & COOLING SYSTEM	625-028-920-5422-000	43	250	438	450	250
<b>Total MAINTENANCE OF EQUIPMENT</b>		<b>6,985</b>	<b>8,950</b>	<b>7,436</b>	<b>8,950</b>	<b>8,950</b>
<b>CONTRACTUAL SERVICES</b>						
COMMUNICATIONS	625-028-920-5511-000	157	250	130	250	250
INSURANCE	625-028-920-5520-000	1,954	1,954	2,374	2,374	2,575
SPECIAL SERVICES	625-028-920-5521-000	1,226	1,200	1,687	1,700	1,200
SPECIAL SERVICES-CREDIT CARD FEES	625-028-920-5521-009	0	0	451	0	0
ELECTRICITY	625-028-920-5550-000	2,239	5,000	1,074	5,000	5,000
GAS FOR HEATING	625-028-920-5560-000	2,837	2,000	2,176	2,100	2,000
<b>Total CONTRACTUAL SERVICES</b>		<b>8,414</b>	<b>10,404</b>	<b>7,891</b>	<b>11,424</b>	<b>11,025</b>
<b>MISCELLANEOUS CHARGES</b>						
BAD DEBT WRITE-OFF	625-028-920-5643-000	-7,096	0	0	0	0
<b>Total MISCELLANEOUS CHARGES</b>		<b>-7,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EQUIPMENT</b>						
MOWERS & EQUIPMENT	625-028-920-6314-000	12,596	0	0	0	0
<b>Total EQUIPMENT</b>		<b>12,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>194,514</b>	<b>165,834</b>	<b>128,278</b>	<b>160,342</b>	<b>177,344</b>

**Highlights**

- **5411-I.T. MAINT & AGREEMENTS**
  - Tyler Incode Cemetery
  - Time Clock Plus
- **5521-SPECIAL SERVICES**
  - Alarm system for monitoring and recording of deed records.

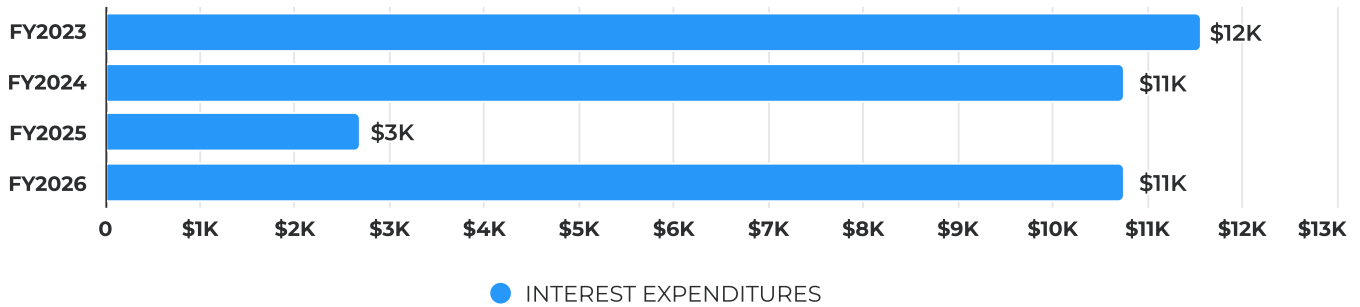
## Personnel Summary-Cemetery

<b>POSITION</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
<b>Crew Leader</b>	1	1	1
<b>Maintenance</b>	1	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>

# Dept 070-Debt Services (Cemetery Fund)

Non-Departmental accounts for any expenses that are not exclusively within the functional responsibilities of any one department, as well as contributions to other programs or agencies.

**Historical Expenditures by Object Summary**

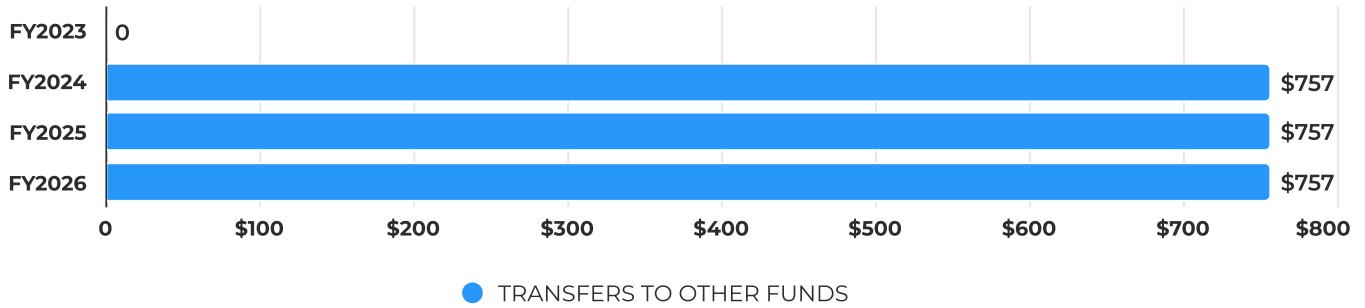


## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>INTEREST EXPENDITURES</b>						
DEBT SVC-2019-20 EQUIPMENT	625-070-070-5701-061	10,756	10,756	2,689	10,756	10,756
<b>Total INTEREST EXPENDITURES</b>		<b>10,756</b>	<b>10,756</b>	<b>2,689</b>	<b>10,756</b>	<b>10,756</b>
<b>Total Expenditures</b>		<b>10,756</b>	<b>10,756</b>	<b>2,689</b>	<b>10,756</b>	<b>10,756</b>

# Dept 080-Intergovernmental Transfers (Cemetery Fund)

Historical Expenditures by Object Summary



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TRANSFERS TO OTHER FUNDS</b>						
TRANSFER TO RADIO COMMUNICATIO	625-080-080-5823-000	757	757	757	757	757
<b>Total TRANSFERS TO OTHER FUNDS</b>		<b>757</b>	<b>757</b>	<b>757</b>	<b>757</b>	<b>757</b>
<b>Total Expenditures</b>		<b>757</b>	<b>757</b>	<b>757</b>	<b>757</b>	<b>757</b>

### Highlights

- **5823-TRANSFER TO RADIO COMMUNICATION FUND**
  - Funding for radio communications system.

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# CEMETERY PERMANENT CARE FUND

## Comprehensive Fund Summary

### Comprehensive Fund Summary

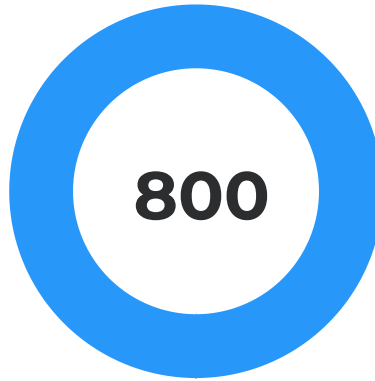
Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	351,519	351,519	350,819
<b>Revenues</b>			
INTEREST INCOME	21,429	800	800
<b>Total Revenues</b>	21,429	800	800
<b>Expenditures</b>			
TRANSFERS TO OTHER FUNDS	21,429	1,500	1,500
<b>Total Expenditures</b>	21,429	1,500	1,500
<b>Total Revenues Less Expenditures</b>	0	-700	-700
<b>Ending Fund Balance</b>	351,519	350,819	350,119

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
INTERGOVERNMENTAL TRANSFERS	21,429	1,500	1,500
<b>Total Expenditures</b>	21,429	1,500	1,500

# REVENUES-CEMETERY PERMANENT CARE FUND

## FY26 Revenues by Revenue Source



● INTEREST INCOME \$800 100.00%

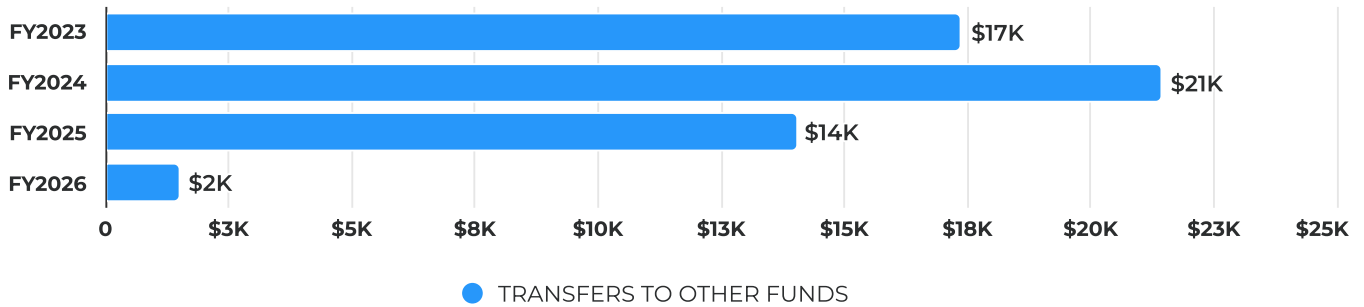
### Revenues by Revenue Source

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>INTEREST INCOME</b>						
INTEREST INCOME	655-4602-000	21,429	800	14,038	800	800
<b>Total INTEREST INCOME</b>		21,429	800	14,038	800	800
<b>Total Revenues</b>		<b>21,429</b>	<b>800</b>	<b>14,038</b>	<b>800</b>	<b>800</b>

# Dept 080 - Intergovernmental Transfers

Non-Departmental accounts for any expenses that are not exclusively within the functional responsibilities of any one department, as well as contributions to other programs or agencies.

**Historical Expenditures by Object Summary**



## Expenditures by Object Summary

Category	Account ID	FY23-24 Actual	FY24-25 Adopted	FY24-25 YTD Actual	FY24-25 Revised	FY25-26 Proposed
<b>TRANSFERS TO OTHER FUNDS</b>						
TRANSFER TO CEMETERY FUND	655-080-080-5817-000	21,429	1,500	14,038	1,500	1,500
<b>Total TRANSFERS TO OTHER FUNDS</b>		<b>21,429</b>	<b>1,500</b>	<b>14,038</b>	<b>1,500</b>	<b>1,500</b>
<b>Total Expenditures</b>		<b>21,429</b>	<b>1,500</b>	<b>14,038</b>	<b>1,500</b>	<b>1,500</b>

## Highlights:

- **5817-TRANSFER TO CEMETERY FUND**
  - Interest earnings from interments are transferred to Cemetery Fund for operations of Mount Olive.

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# DEBT SERVICE FUNDS

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>447,695</b>	<b>562,538</b>	<b>453,494</b>
<b>Revenues</b>			
TAXES	1,156,527	1,296,500	1,296,500
GRANTS AND OTHER AGENCIES	750,000	750,000	750,000
INTEREST INCOME	12,347	2,540	2,540
TRANSFERS FROM OTHER FUNDS	-451,964	96,000	96,000
<b>Total Revenues</b>	<b>1,466,910</b>	<b>2,145,040</b>	<b>2,145,040</b>
<b>Expenditures</b>			
INTEREST EXPENDITURES	1,416,550	2,023,250	2,023,250
<b>Total Expenditures</b>	<b>1,416,550</b>	<b>2,023,250</b>	<b>2,023,250</b>
<b>Total Revenues Less Expenditures</b>	<b>50,360</b>	<b>121,790</b>	<b>121,790</b>
<b>Ending Fund Balance</b>	<b>498,055</b>	<b>684,328</b>	<b>575,284</b>

### Expenditures by Department

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
DEBT SERVICE	1,416,550	2,023,250	2,023,250
<b>Total Expenditures</b>	<b>1,416,550</b>	<b>2,023,250</b>	<b>2,023,250</b>

# GENERAL DEBT SERVICE FUND-2016 SERIES-FUND 258

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	1	0	39,550
<b>Revenues</b>			
TAXES	875,343	970,600	970,600
INTEREST INCOME	0	1,200	1,200
TRANSFERS FROM OTHER FUNDS	62,357	0	0
<b>Total Revenues</b>	<b>937,700</b>	<b>971,800</b>	<b>971,800</b>
<b>Expenditures</b>			
INTEREST EXPENDITURES	937,700	932,250	932,250
<b>Total Expenditures</b>	<b>937,700</b>	<b>932,250</b>	<b>932,250</b>
<b>Total Revenues Less Expenditures</b>	<b>0</b>	<b>39,550</b>	<b>39,550</b>
<b>Ending Fund Balance</b>	<b>1</b>	<b>39,550</b>	<b>79,100</b>

**TAX AND REVENUE DEBT SERVICE FUND-258 SERIES  
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016  
SCHEDULE OF REQUIREMENTS  
OCTOBER 1, 2019 TO MATURITY**

Fiscal year Ending 9-30	Outstanding Beginning of Year	Principal	Interest	Total
2026	1,960,000	965,000	44,325	1,009,325
2027	995,000	995,000	14,925	1,009,925
		1,960,000	59,250	2,019,250

**TAX SUPPORTED DEBT SERVICE, 2016 SERIES  
GENERAL OBLIGATION REFUNDING - FUND 258  
SCHEDULE OF REQUIREMENTS  
OCTOBER 1, 2019 TO MATURITY**

Fiscal year Ending 9-30	2-15		8-15	Total
	Principal	Interest	Interest	
2026	965,000.00	29,400.00	14,925.00	1,009,325.00
2027	995,000.00	14,925.00	-	1,009,925.00
<b>TOTAL</b>	<b>1,960,000.00</b>	<b>44,325.00</b>	<b>14,925.00</b>	<b>2,019,250.00</b>

INTEREST RATE: 2.0% - 3.0%  
 ORIGINAL ISSUE AMOUNT: \$7,980,000  
 TERM (YEARS): 12  
 PAYING AGENT: U.S. Bank National Association, Dallas, Texas  
 PAYING DATES: Principal - February 15th  
 Interest - February 15th and August 15th

# GENERAL DEBT SERVICE FUND 2020 SERIES-FUND 259

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	191,446	198,795	209,420
<b>Revenues</b>			
TAXES	281,184	325,900	325,900
INTEREST INCOME	4,264	400	400
<b>Total Revenues</b>	<b>285,448</b>	<b>326,300</b>	<b>326,300</b>
<b>Expenditures</b>			
INTEREST EXPENDITURES	278,100	315,675	315,675
<b>Total Expenditures</b>	<b>278,100</b>	<b>315,675</b>	<b>315,675</b>
<b>Total Revenues Less Expenditures</b>	<b>7,348</b>	<b>10,625</b>	<b>10,625</b>
<b>Ending Fund Balance</b>	<b>198,794</b>	<b>209,420</b>	<b>220,045</b>

**TAX SUPPORTED GENERAL OBLIGATION  
GENERAL DEBT SERVICE FUND-2020 SERIES - FUND 259  
SCHEDULE OF REQUIREMENTS  
OCTOBER 1, 2021 TO MATURITY**

Fiscal year Ending 9-30	2-15		8-15	Total
	Principal	Interest	Interest	
2026	215,000	23,100	18,800	256,900
2027	220,000	18,800	14,400	253,200
2028	230,000	14,400	9,800	254,200
2029	240,000	9,800	5,000	254,800
2030	250,000	5,000	0	255,000
<b>TOTAL</b>	<b>1,155,000</b>	<b>71,100</b>	<b>48,000</b>	<b>1,274,100</b>

INTEREST RATE: 4.00%  
 ORIGINAL ISSUE AMOUNT: \$2,275,000  
 TERM (YEARS): 10  
 PAYING AGENT: U.S Bank National Association  
 PAYING DATES: Principal - February 15th  
 Interest - February 15th and August 15th  
 Callable Date

# GENERAL DEBT SERVICE FUND-2020 SERIES-FUND 482

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	171,414	204,859	204,524
<b>Revenues</b>			
INTEREST INCOME	5,191	90	90
TRANSFERS FROM OTHER FUNDS	45,679	24,000	24,000
<b>Total Revenues</b>	50,870	24,090	24,090
<b>Expenditures</b>			
INTEREST EXPENDITURES	17,425	24,425	24,425
<b>Total Expenditures</b>	17,425	24,425	24,425
<b>Total Revenues Less Expenditures</b>	33,445	-335	-335
<b>Ending Fund Balance</b>	204,859	204,524	204,189

**UTILITY REVENUE SUPPORTED DEBT SERVICE, 2020 GO Series  
 CERTIFICATES OF OBLIGATION - FUND 482  
 SCHEDULE OF REQUIREMENTS  
 OCTOBER 1, 2020 TO MATURITY**

Fiscal year Ending 9-30	2-15		8-15	Total
	Principal	Interest	Interest	
2026	15,000.00	1,800.00	1,500.00	18,300.00
2027	20,000.00	1,500.00	1,100.00	22,600.00
2028	15,000.00	1,100.00	800.00	16,900.00
2029	20,000.00	800.00	400.00	21,200.00
2030	20,000.00	400.00		20,400.00
<b>TOTAL</b>	<b>90,000.00</b>	<b>5,600.00</b>	<b>3,800.00</b>	<b>99,400.00</b>

INTEREST RATE: 4.00%  
 ORIGINAL ISSUE AMOUNT: \$180,000  
 TERM (YEARS): 10  
 PAYING AGENT: U.S Bank National Association  
 PAYING DATES: Principal - February 15th  
 Interest - February 15th and August 15th  
 Callable Date 2/15/2028

# TAX AND REVENUE CERTIFICATES OF OBLIGATION REFUNDING SERIES 2022-FUND 483

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY23-24 Actual	FY24-25 Revised	FY25-26 Proposed
<b>Beginning Fund Balance</b>	<b>84,834</b>	<b>158,884</b>	<b>0</b>
<b>Revenues</b>			
GRANTS AND OTHER AGENCIES	750,000	750,000	750,000
INTEREST INCOME	2,892	850	850
TRANSFERS FROM OTHER FUNDS	-560,000	72,000	72,000
<b>Total Revenues</b>	<b>192,892</b>	<b>822,850</b>	<b>822,850</b>
<b>Expenditures</b>			
INTEREST EXPENDITURES	183,325	750,900	750,900
<b>Total Expenditures</b>	<b>183,325</b>	<b>750,900</b>	<b>750,900</b>
<b>Total Revenues Less Expenditures</b>	<b>9,567</b>	<b>71,950</b>	<b>71,950</b>
<b>Ending Fund Balance</b>	<b>94,401</b>	<b>230,834</b>	<b>71,950</b>

**TAX AND REVENUE CERTIFICATES OF OBLIGATION - SERIES 2022  
REVENUE SUPPORTED - FUND 483  
SCHEDULE OF REQUIREMENTS  
FEBRUARY 9, 2022 TO MATURITY**

Fiscal Year Ending 9-30	Outstanding Beginning of Year	Principal	Interest	Total
2026	4,710,000	610,000	141,500	751,500
2027	4,100,000	630,000	116,700	746,700
2028	3,470,000	650,000	94,350	744,350
2029	2,820,000	675,000	74,475	749,475
2030	2,145,000	690,000	54,000	744,000
2031	1,455,000	715,000	32,925	747,925
2032	740,000	740,000	11,100	751,100
		\$4,710,000	\$525,050	\$5,235,050

**TAX AND REVENUE CERTIFICATES OF OBLIGATION - SERIES 2022  
REVENUE SUPPORTED - FUND 483  
SCHEDULE OF REQUIREMENTS  
FEBRUARY 9, 2022 TO MATURITY**

Fiscal year Ending 9-30	2-15		8-14	Total
	Principal	Interest	Interest	
2026	610,000	76,850.00	64,650.00	751,500.00
2027	630,000	64,650.00	52,050.00	746,700.00
2028	650,000	52,050.00	42,300.00	744,350.00
2029	675,000	42,300.00	32,175.00	749,475.00
2030	690,000	32,175.00	21,825.00	744,000.00
2031	715,000	21,825.00	11,100.00	747,925.00
2032	740,000	11,100.00	-	751,100.00
<b>TOTAL</b>	<b>4,710,000.00</b>	<b>300,950.00</b>	<b>224,100.00</b>	<b>5,235,050.00</b>

INTEREST RA 3.0% - 4.0%  
 ORIGINAL ISSUE AMOUNT: \$6,390,000  
 TERM (YEARS): 8  
 PAYING AGENT: U.S. Bank National Association, Dallas, Texas  
 PAYING DATES: Principal - February 15th  
 Interest - February 15th and August 15th

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# CAPITAL & IMPROVEMENTS FY25-26

GENERAL FUND 002			
Department	Description	Account	FY 2025-2026
INFORMATION TECHNOLOGY	Replacement Server	002-002-140-6311-000	7,000.00
INFORMATION TECHNOLOGY	Meraki Switches	002-002-140-6311-000	26,000.00
<b>INFORMATION TECHNOLOGY Total</b>			<b>33,000.00</b>
POLICE	New Police Vehicles	002-011-200-6401-000	189,500.00
<b>POLICE Total</b>			<b>189,500.00</b>
ANIMAL CONTROL	New Animal Control Trucks	002-011-240-6401-000	109,000.00
<b>ANIMAL CONTROL Total</b>			<b>109,000.00</b>
FIRE	PPE Cleaning Equipment Building	002-012-210-6201-000	50,000.00
FIRE	Vehicle Extrication Tools	002-012-210-6311-000	48,000.00
<b>FIRE Total</b>			<b>98,000.00</b>
STREETS	Bridges & Culverts	002-022-320-6212-000	300,000.00
STREETS	Birdwell Lane Rebuild	002-022-320-6218-000	2,200,000.00
STREETS	Seal Coat	002-022-320-6219-000	750,000.00
STREETS	Husqvarna walk behind concrete saw	002-022-320-6314-000	6,000.00
STREETS	HVAC System for Streets	002-022-320-6317-000	20,000.00
STREETS	John Deere Front End Loader	002-022-320-6404-000	250,000.00
STREETS	2025 Peterbilt Dump Truck	002-022-320-6404-000	220,000.00
<b>STREETS Total</b>			<b>3,746,000.00</b>
PARKS	Restrooms for lake area of park	002-027-370-6226-000	90,000.00
PARKS	4-seat John Deere Gator	002-027-370-6311-000	22,000.00
<b>PARKS Total</b>			<b>112,000.00</b>
SPORTS COMPLEX	Sports Complex Scoreboards	002-027-375-6311-000	80,000.00
SPORTS COMPLEX	EFI Laser Ready -Kohler ECH740	002-027-375-6314-000	46,690.00
SPORTS COMPLEX	Ford F-150 Crew Cab	002-027-375-6401-000	50,000.00
<b>SPORTS COMPLEX Total</b>			<b>176,690.00</b>
MOSS LAKE	Playground-Moss Lake	002-027-410-6226-000	30,000.00
<b>MOSS LAKE Total</b>			<b>30,000.00</b>
<b>GENERAL FUND TOTAL</b>			<b>\$4,494,190.00</b>

PEG FUND 170			
INFORMATION TECHNOLOGY	CH17 Equipment	170-002-140-6310-001	\$282,554.98
<b>PEG FUND TOTAL</b>			<b>\$282,554.98</b>

UTILITY FUNDS 405/409			
WATER TREATMENT	Water Treatment Plant SCADA Upgrades	405-021-705-6213-000	\$75,000.00
WATER TREATMENT	CT Study for Water Treatment Plant	405-021-705-6213-000	\$50,000.00
WATER TREATMENT	City Park Booster Station and Other Tank Upgrades	405-021-705-6217-000	\$2,000,000.00
WATER TREATMENT	14-Yard Dump Truck Water Treatment Plant	405-021-705-6401-000	\$220,000.00
WATER TREATMENT	Water/Wastewater Manager vehicle	405-021-705-6401-000	\$60,000.00
<b>WATER TREATMENT Total</b>			<b>\$2,405,000.00</b>
DISTRIBUTION & COLLECTION	Mini Backhoe	405-021-710-6311-000	\$35,000.00
DISTRIBUTION & COLLECTION	Distribution Lines	405-021-710-6316-000	\$1,000,000.00
DISTRIBUTION & COLLECTION	LCRR City owned Service Line Replacement	409-021-710-6316-000	\$200,000.00
DISTRIBUTION & COLLECTION	Second Utility Truck	405-021-710-6401-000	\$50,000.00
DISTRIBUTION & COLLECTION	D&C Dump Truck	405-021-710-6404-000	\$210,000.00
<b>DISTRIBUTION &amp; COLLECTION Total</b>			<b>\$1,495,000.00</b>

WASTEWATER TREATMENT	Aeration Basin Rehabilitation	405-021-740-6213-000	\$1,500,000.00
WASTEWATER TREATMENT	WWTP-Grit	409-021-740-6213-007	\$1,350,000.00
WASTEWATER TREATMENT	Belt Press Rehab	405-021-740-6311-000	\$500,000.00
WASTEWATER TREATMENT	14 yard Dump truck Wastewater Plant	405-021-740-6401-000	\$220,000.00
<b>WASTEWATER TREATMENT Total</b>			<b>\$3,570,000.00</b>
<b>UTILITY FUNDS TOTAL</b>			<b>\$7,470,000.00</b>

<b>AIRPARK FUND 410</b>			
AIRPARK & INDUSTRIAL CENTER	Property Acquisition associated with purchasing the property that is currently identified as the Runway Protection Zone for Runway 6/24	410-021-610-6100-000	\$589,160.00
AIRPARK & INDUSTRIAL CENTER	Runway 18/36 Runway Protection Zone Property Acquisition	410-021-610-6100-000	\$199,810.00
AIRPARK & INDUSTRIAL CENTER	A/C Replacements-Hangar 25 & Training Facility	410-021-610-6201-000	\$70,000.00
AIRPARK & INDUSTRIAL CENTER	Replace Hangar Doors on Both Alert Facility Hangars	410-021-610-6201-000	\$200,000.00
AIRPARK & INDUSTRIAL CENTER	Training Facility	410-021-610-6201-000	\$200,000.00
AIRPARK & INDUSTRIAL CENTER	Runway & Airfield Lighting	410-021-610-6229-000	\$112,000.00
AIRPARK & INDUSTRIAL CENTER	Design Runway 6/24 Rehab/Reconstruct	410-021-610-6229-000	\$145,000.00
AIRPARK & INDUSTRIAL CENTER	10 Ton HVAC for Airport Terminal	410-021-610-6317-000	\$32,000.00
AIRPARK & INDUSTRIAL CENTER	ATV	410-021-610-6401-000	\$25,000.00
<b>AIRPARK &amp; INDUSTRIAL CENTER FUND TOTAL</b>			<b>\$1,572,970.00</b>

<b>LANDFILL FUND 440</b>			
LANDFILL	Fencing	440-025-350-6226-001	\$200,000.00
LANDFILL	Compactor	440-025-350-6311-000	\$1,000,000.00
LANDFILL	Pickup	440-025-350-6401-000	\$35,000.00
LANDFILL	Loader	440-025-350-6404-000	\$550,000.00
LANDFILL	New Dump Truck	440-025-350-6404-000	\$220,000.00
<b>LANDFILL FUND TOTAL</b>			<b>\$2,005,000.00</b>

<b>SANITATION FUND 445</b>			
SANITATION	One Arm Trash Truck	445-025-330-6401-000	\$420,000.00
<b>SANITATION FUND TOTAL</b>			<b>\$420,000.00</b>

<b>SERVICE CENTER FUND 505</b>			
SERVICE CENTER	Lift Replacement	505-021-810-6311-000	\$40,000.00
<b>SERVICE CENTER FUND TOTAL</b>			<b>\$40,000.00</b>

VEHICLE/EQUIPMENT LEASES (FY25-26 THROUGH FY29-30)					
Department	Description	Account	Total	Lease Period	Annual Payment 2025-2029
POLICE	Replacement Vehicle-Police Department	002-011-200-5515-000	34,000	48 Mos.	8,500
NARCOTICS TASK FORCE	Replacement Vehicles-NARCS	002-011-201-5515-000	132,000	48 Mos.	33,000
ANIMAL CONTROL	Replacement Vehicles-Animal Control	002-011-240-5515-000	102,000	48 Mos.	25,500
CODE ENFORCEMENT	Replacement Vehicles-Code Enforcement	002-021-300-5515-000	68,000	48 Mos.	17,000
GOLF COURSE	Lease-(20) E-Z Go Elite Fleet Golf Carts	002-027-390-5515-000	146,417	48 Mos.	36,604
GOLF COURSE	Lease-(2) Baroness Mowers	002-027-390-5515-000	109,920	48 Mos.	27,480
FIRE MARSHALL	Replacement Vehicles-Fire Marshall	002-012-230-5515-000	68,000	48 Mos.	17,000
STREETS	Replacement Vehicles-Streets	002-022-320-5515-000	60,000	48 Mos.	15,000
PARKS	Replacement Vehicle-Parks	002-027-370-5515-000	60,000	48 Mos.	15,000
SPORTS COMPLEX	Replacement Vehicles-Sports Complex	002-027-375-5515-000	68,000	48 Mos.	17,000
<b>GENERAL FUND TOTAL</b>			<b>\$848,337</b>		<b>\$ 212,084</b>
CUSTOMER SERVICE	Replacement Vehicle-Water Office	405-002-735-5515-000	34,000	48 Mos.	8,500
DISTRIBUTION & COLLECTION	Replacement Vehicles-Distribution & Collections	405-021-710-5515-000	94,000	48 Mos.	23,500
WASTEWATER TREATMENT	Replacement Vehicles-Wastewater Treatment Plant	405-021-740-5515-000	60,000	48 Mos.	15,000
<b>UTILITY FUND TOTAL</b>			<b>\$188,000</b>		<b>\$ 47,000</b>
AIRPARK & INDUSTRIAL CENTER	Replacement Vehicles-Airpark	410-021-610-5515-000	124,000	48 Mos.	31,000
<b>AIRPARK FUND TOTAL</b>			<b>\$124,000</b>		<b>\$ 31,000</b>
LANDFILL	Replacement Vehicle-Landfill	440-025-350-5515-000	60,000	48 Mos.	15,000
<b>LANDFILL FUND TOTAL</b>			<b>\$60,000</b>		<b>\$ 15,000</b>

SOFTWARE SUBSCRIPTIONS (FY25-26 THROUGH FY29-30)					
Department	Description	Account	Total	Lease Period	Annual Payment 2025-2030
POLICE	Safefleet Nexus Cloud Integration	002-011-200-5411-000	322,000	60 Mos.	64,400

NEW PROGRAMS			
Department	Description	Account	Total
INFORMATION TECHNOLOGY	Cybersecurity: Multifactor Authentication for Windows and Cloud Services	002-002-140-5411-000	30,000
POLICE	RMS/CAD Netmotion VPN Server/Software Upgrade	002-011-200-5411-000	25,000
GOLF COURSE	Maintenance Worker	002-027-390-5010-000	34,938
<b>GENERAL FUND TOTAL</b>			<b>89,938</b>
CONVENTION & VISITORS BUREAU	CVB Website	110-040-560-5411-000	80,000
<b>HOTEL/MOTEL TAX FUND TOTAL</b>			<b>204,876</b>

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Big Spring	432-264-2514
Taxing Unit Name	Phone (area code and number)
310 Nolan Street, Big Spring, TX, 79720	www.mybigspring.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,414,089,341
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,414,089,341
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.671465 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	-\$ 0
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value:.....	\$ 0
	B. Prior year disputed value:.....	-\$ 0
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts		Form 50-856
Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,414,089,341
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 2,098,686 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 12,734,223 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 14,832,909
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.  <b>A. Prior year market value:</b> ..... \$ 0 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 14,832,909
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,399,256,432
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 9,395,517
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 14,584
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 9,410,101
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ 1,412,848,366 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. <sup>12</sup> ..... - \$ 0 <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 1,412,848,366

<sup>5</sup> Tex. Tax Code §26.012(15)  
<sup>6</sup> Tex. Tax Code §26.012(15)  
<sup>7</sup> Tex. Tax Code §26.012(15)  
<sup>8</sup> Tex. Tax Code §26.03(c)  
<sup>9</sup> Tex. Tax Code §26.012(13)  
<sup>10</sup> Tex. Tax Code §26.012(13)  
<sup>11</sup> Tex. Tax Code §26.012, 26.04(c)-2)  
<sup>12</sup> Tex. Tax Code §26.03(c)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>19.</b>	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
<b>A.</b>	<b>Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>13</sup> .....	\$ 139,020
<b>B.</b>	<b>Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>13</sup> .....	+ \$ 0
<b>C.</b>	<b>Total value under protest or not certified.</b> Add A and B.	\$ 139,020
<b>20.</b>	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>14</sup>	\$ 0
<b>21.</b>	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ _____
<b>22.</b>	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 1,412,987,386
<b>23.</b>	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
<b>24.</b>	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 6,191,900
<b>25.</b>	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 6,191,900
<b>26.</b>	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 1,406,795,486
<b>27.</b>	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.668903 /\$100
<b>28.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ _____ /\$100

**SECTION 2: Voter Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.01(d)  
<sup>17</sup> Tex. Tax Code §26.012(a)(8)  
<sup>18</sup> Tex. Tax Code §26.012(a)(9) and 26.0121(b)  
<sup>19</sup> Tex. Tax Code §26.0121(a)  
<sup>20</sup> Tex. Tax Code §26.04(d-3)  
<sup>21</sup> Tex. Tax Code §26.012(a)  
<sup>22</sup> Tex. Tax Code §26.012(a)  
<sup>23</sup> Tex. Tax Code §26.0121(f)  
<sup>24</sup> Tex. Tax Code §26.04(c)  
<sup>25</sup> Tex. Tax Code §26.04(d)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts		Form 50-856
Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.568350 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,414,089,341
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 8,319,794
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 12,779	
	<b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ 0	
	<b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0	
	<b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 12,779	
	<b>E. Add Line 31 to 32D.</b>	\$ 8,332,573
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,406,795,486
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.592308 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup>	
	<b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	<b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0	
	<b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.000000 /\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup>	
	<b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ 0	
	<b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ 0	
	<b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.000000 /\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100

<sup>26</sup> (Reserved for expansion)  
<sup>27</sup> Tex. Tax Code §26.044  
<sup>28</sup> Tex. Tax Code §26.0441

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>29</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. .... \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. .... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. .... \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. .... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.592308 /\$100
41.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. .... \$ 3,255,331</p> <p><b>B.</b> Divide Line 41A by Line 33 and multiply by \$100. .... \$ 0.231400 /\$100</p> <p><b>C.</b> Add Line 41B to Line 40.</p>	\$ 0.823708 /\$100
42.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.852537 /\$100

<sup>29</sup> Tex. Tax Code §26.0442  
<sup>30</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>12</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>13</sup></p> <p>Enter debt amount ..... \$ 1,267,450</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 198,795</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 1,068,655</p>	\$ 1,068,655
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>14</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 1,068,655
46.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>15</sup> ..... 94.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate. .... 93.86 %</p> <p><b>C.</b> Enter the 2023 actual collection rate. .... 93.49 %</p> <p><b>D.</b> Enter the 2022 actual collection rate. .... 95.01 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>16</sup></p>	94.00 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 1,136,867
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,412,967,386
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.080458 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.932995 /\$100
D50.	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

<sup>12</sup> Tex. Tax Code §26.042(a)  
<sup>13</sup> Tex. Tax Code §26.012(7)  
<sup>14</sup> Tex. Tax Code §26.012(1) and 26.04(b)  
<sup>15</sup> Tex. Tax Code §26.04(b)  
<sup>16</sup> Tex. Tax Code §526.04(b), (b-1) and (b-2)

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

**SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>15</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>16</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>17</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 3,255,331
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,412,987,386
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.230386 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>18</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.668903 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.668903 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>19</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.932995 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.702609 /\$100

**SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>20</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>21</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,412,987,386
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

<sup>15</sup> Tex. Tax Code §26.04160)  
<sup>16</sup> Tex. Tax Code §26.04160)  
<sup>17</sup> Tex. Tax Code §26.04160)  
<sup>18</sup> Tex. Tax Code §26.04(c)  
<sup>19</sup> Tex. Tax Code §26.04(c)  
<sup>20</sup> Tex. Tax Code §26.0450d)  
<sup>21</sup> Tex. Tax Code §26.0450j)

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Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.702609 /\$100

**SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. <sup>41</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. <sup>42</sup>

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; <sup>43</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>44</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. <sup>45</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. <sup>47</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b>	
	A. Voter-approval tax rate (Line 68).....	\$ 0.696170 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.053979 /\$100
	C. Subtract B from A.....	\$ 0.642191 /\$100
	D. Adopted Tax Rate.....	\$ 0.671465 /\$100
	E. Subtract D from C.....	\$ -0.029274 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 1,414,473,965
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.716457 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.055560 /\$100
	C. Subtract B from A.....	\$ 0.660897 /\$100
	D. Adopted Tax Rate.....	\$ 0.636039 /\$100
	E. Subtract D from C.....	\$ 0.024858 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 1,338,447,432
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 332,711
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.691314 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.056320 /\$100
	C. Subtract B from A.....	\$ 0.634994 /\$100
	D. Adopted Tax Rate.....	\$ 0.673163 /\$100
	E. Subtract D from C.....	\$ -0.038169 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 1,286,092,133
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	<b>Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G</b>	\$ 332,711 /\$100
68.	<b>2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.023546 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.726155 /\$100

<sup>41</sup> Tex. Tax Code §26.013(b)  
<sup>42</sup> Tex. Tax Code §526.013(a)(1)-(4), (1)-(b), and (2)  
<sup>43</sup> Tex. Tax Code §526.042(c)(2)(A) and 26.042(a)  
<sup>44</sup> Tex. Tax Code §526.0501(a) and (c)  
<sup>45</sup> Tex. Local Gov't Code §120.007(b)  
<sup>47</sup> Tex. Local Gov't Code §26.044(c)(2)(B)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>48</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.592308 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,412,987,386
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.035386 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.080458 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.708152 /\$100

**SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>50</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>51</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.671465 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,399,256,432
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,406,795,486
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>54</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(b-4)  
<sup>49</sup> Tex. Tax Code §26.063(a)(1)  
<sup>50</sup> Tex. Tax Code §26.042(b)  
<sup>51</sup> Tex. Tax Code §26.042(f)  
<sup>52</sup> Tex. Tax Code §26.042(c)  
<sup>53</sup> Tex. Tax Code §26.042(c)  
<sup>54</sup> Tex. Tax Code §26.042(b)

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Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.726155 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> ..... As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax). Indicate the line number used: <u>25</u>	\$ 0.668903 /\$100
<b>Voter-approval tax rate</b> ..... As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue). Indicate the line number used: <u>68</u>	\$ 0.726155 /\$100
<b>De minimis rate.</b> ..... If applicable, enter the current year de minimis rate from Line 74.	\$ 0.708152 /\$100

**SECTION 9: Addendum**

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

**SECTION 10: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>14</sup>

**print here** ▶ Tiffany Sayles  
Printed Name of Taxing Unit Representative

**sign here** ▶ T. Sayles  
Taxing Unit Representative

7-29-25  
Date

<sup>14</sup> Tex. Tax Code §§26.04(c)-(2) and (8)-(2)