



City of Big Spring

Annual Budget

Fiscal Year

2004-2005

***Annual Budget
of
City of Big Spring***

*for the Fiscal Year
October 1, 2004 – September 30, 2005*

City Council

Russ McEwen, Mayor

Stephanie Horton, Mayor Pro-Tem Woody Jumper, Council Member

Jo Ann Staulcup, Council Member Gloria McDonald, Council Member

Joann Knox, Council Member Greg Biddison, Council Member

Gary Fuqua, City Manager

Peggy S. Walker, Director of Finance

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Big Spring for its annual budget for the fiscal year beginning October 1, 2003.

In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Big Spring
Texas**

For the Fiscal Year Beginning

October 1, 2003

President

Executive Director



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August 24, 2004

Honorable Mayor and City Council
City of Big Spring
Big Spring, Texas 79720

Ladies and Gentlemen:

In compliance with State statutes and the charter of the City of Big Spring, I submit to you the annual budget for the fiscal year beginning October 1, 2004 and ending September 30, 2005. The budget reflects total combined funds available in the amount of \$93,892,779 and budgeted expenditures of \$84,153,138. This provides for all available resources and expenditures for the City and acts as the general financial and operating plan for the City of Big Spring.

The budget process focused on the allocation of limited resources for maintenance of current service levels, funding for supplemental requests and enhancement of the compensation plan. The following budget highlights present the key changes in this year's budget.

Organizational Goals:

As determined by the City Council, the administration and staff have structured this budget to promote the following organizational goals:

- Increase employee satisfaction and reduce turnover through revisions to the employee compensation package, and increase employee efficiency and motivation by providing adequate tools, training and equipment.
- Promote community pride through regular maintenance and enhancement of City owned facilities.
- Maintain current service levels with minimal increases in taxes and fees.
- Maintain or improve service quality through capital upgrades in the areas of water and wastewater treatment as well as water system collection.

Budget Highlights:

Employee Compensation

Enhancement of the employee compensation plan is a top priority for the Council and administration. It is our belief that the employees deserve a solid compensation plan in return for the hard work, dedication, and loyalty they give to the City and the citizens of the

community. It is also a benefit to the entire organization by decreasing turnover rates and increasing morale.

In April 2004, the City implemented a new classification system and pay scale developed by Condrey and Associates and adopted by the Council during last year's budget deliberations. This budget includes funding for merit step raises, the second component in the implementation of the compensation package. Merit raises will be based on an evaluation of the past year's performance. Fire department personnel covered under Civil Service receive certificate, educational or assignment pay rather than merit increases.

Performance will be evaluated using a new Performance Management System. Every supervisor has been trained in the proper implementation of the system. This system was developed by an outside consultant in conjunction with senior staff and an employee committee representing a cross-section of our workforce. Aspects of the new system include: a three-point scale for each weighted factor, a self-evaluation component and an area to customize the major job duties for each employee. Documentation will be required for exceptionally high or low scores.

The 2004-05 budget includes a 2% increase in salaries, which is estimated to fund a one step raise for approximately 75% of the employees. The City understands that future budgets will need to incorporate cost of living adjustments (COLA's), in addition to merit raises, in order to keep our pay scale current with inflation. However, this budget does not include funding for COLA's.

The impact of the merit pay plan for FY 2004-05 is as follows:

FUND	INCREASE IN SALARIES AND BENEFITS
General Fund	\$131,913
Utility Fund	\$32,852
Airpark Fund	\$5,071
EMS Fund	\$14,751
Service Center Fund	\$5,040
Cemetery Fund	\$1,167

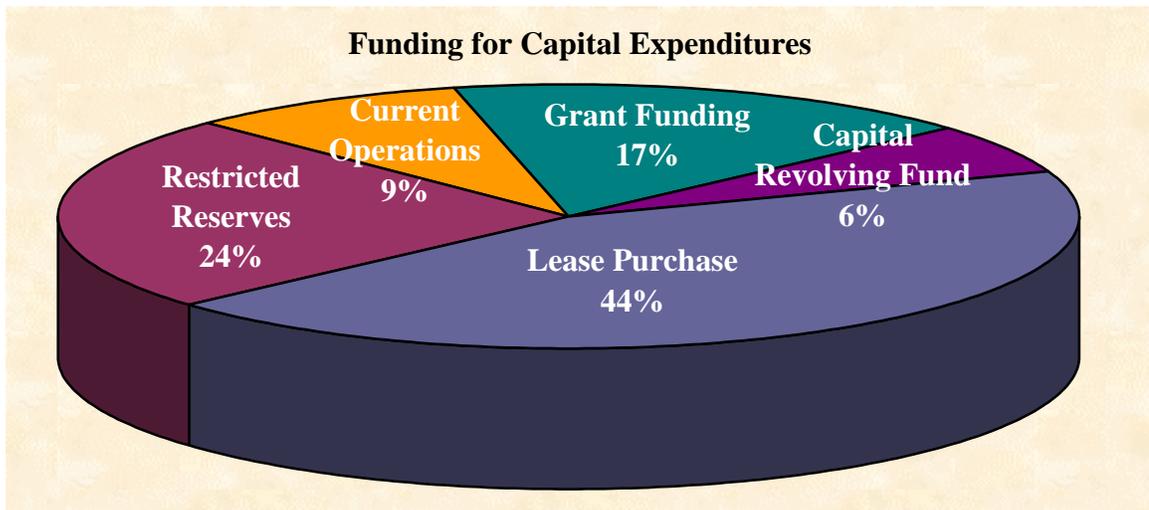
Capital Outlay

The evaluation of capital requests has remained a careful balance of need versus available resources. Over \$4.1 million was requested for capital expenditures while only \$2,058,500 was approved for all funds; this represents a 3.4% increase in capital funding from FY 2003-04. Though many departments made reasonable and necessary requests for capital items, projected fund balances forced the staff to carefully select items that would be of the most benefit to the various departments.

The need for equipment replacement is still strong. Though the City has replaced a significant amount of equipment over the last few years, including some of the most expensive units, the remainder of the fleet continues to age. The older equipment in the fleet is still producing some high maintenance costs and unproductive downtime. Many units have outlived their useful life and, in some cases, maintenance may be exceeding replacement cost. At this time, we are monitoring repair needs to avoid making repair expenses when replacement would be more cost effective.

The most significant capital items included in this budget center around the Utility system. This includes rehabilitation of the low side pump, two primary filtration systems, sedimentation basin valves and sludge basin flapper valves at the Water Treatment Plant. Capital funding is also provided for the rehabilitation of the north final clarifier at the wastewater treatment plant, renovation of the Banks Addition lift station, Phase II of the sewer line replacement project in Capehart Subdivision and continuation of the waterline replacement program. Other notable expenditures are the replacement of a sanitation truck, a new front-end loader, upgrades to information technology software and hardware, and the replacement of five police vehicles. A list of all capital equipment funded can be found in the Capital Improvements Plan section of this document.

Approximately \$910,500 of the capital equipment will be purchased through a lease purchase financing arrangement, with debt service spread over a five-year period. The amount of new debt service requirements in 2004-05 for lease purchases is \$99,333. An additional \$122,500 will be financed through the Capital Replacement Fund adding another \$11,071 in debt service. Additionally, the water line replacement program (\$225,000), rehabilitation of the Banks Addition lift station (\$35,000), matching funds for the Capehart sewer line replacement (\$70,000) and the north final clarifier (\$150,000) will be funded from restricted fund balance in the Utility Fund, which has been designated through City Council action for capital purchases. Approximately \$188,000 will be financed through current operations of the various funds, \$350,000 through grant funding and \$7,500 through General Fund restricted reserves.



Taxes and Fees

This budget contains a 3¢ increase in the ad valorem tax rate, resulting in a tax rate of 71.63 cents per one hundred dollar valuation. Based on the current tax roll, this will generate approximately \$117,000 in additional revenue. This increase will provide funding for merit raises and increased health insurance costs in the General Fund.

The City levies a 2% sales tax that includes 0.5% dedicated to economic development. Seventy five percent (75%) of the monthly sales tax revenue is deposited in the General Fund while the remaining twenty five percent (25%) is paid to Moore Development for Big Spring, Inc. for the promotion of economic development. The local economy has improved over the last year, and in 2003-04 this revenue source is expected to generate over \$193,000 more than in 2002-03. Using a conservative budget approach, sales tax for 2004-05 is budgeted at \$3,833,325, the same as the revised estimate for 2003-04.

Both residential and commercial sanitation rates will increase by \$1.00 per month in 2004-05. Additionally, commercial tipping fees at the landfill will increase from \$25 to \$30 per ton. Effective January 2005, a \$5.00 gate fee will be implemented at the landfill for all city and county residents. These rate increases and the new gate fees are expected to generate an additional \$267,500 this fiscal year. This additional revenue, for the current and future fiscal years, will be accounted for in a restricted escrow account that will be maintained for required procedures associated with the future closure of the current landfill cell and the opening of a new cell.

This budget includes rate increases in both annual and daily green fees, which are expected to generate approximately \$85,000 additional revenue. This revenue, along with a \$130,000 subsidy from the General Fund, will be used to rebuild three greens at the Comanche Trail Golf Course.

Wastewater Rates

The rate for commercial wastewater accounts will increase from 80¢ to \$1.20 per 1,000 gallons of water consumption. This increase more equitably allocates the cost of wastewater collection and treatment between residential and commercial users. It is anticipated that the rate increase will generate approximately \$140,000 in additional revenue, which will be used to offset the increasing costs associated with operations of the wastewater treatment facilities.

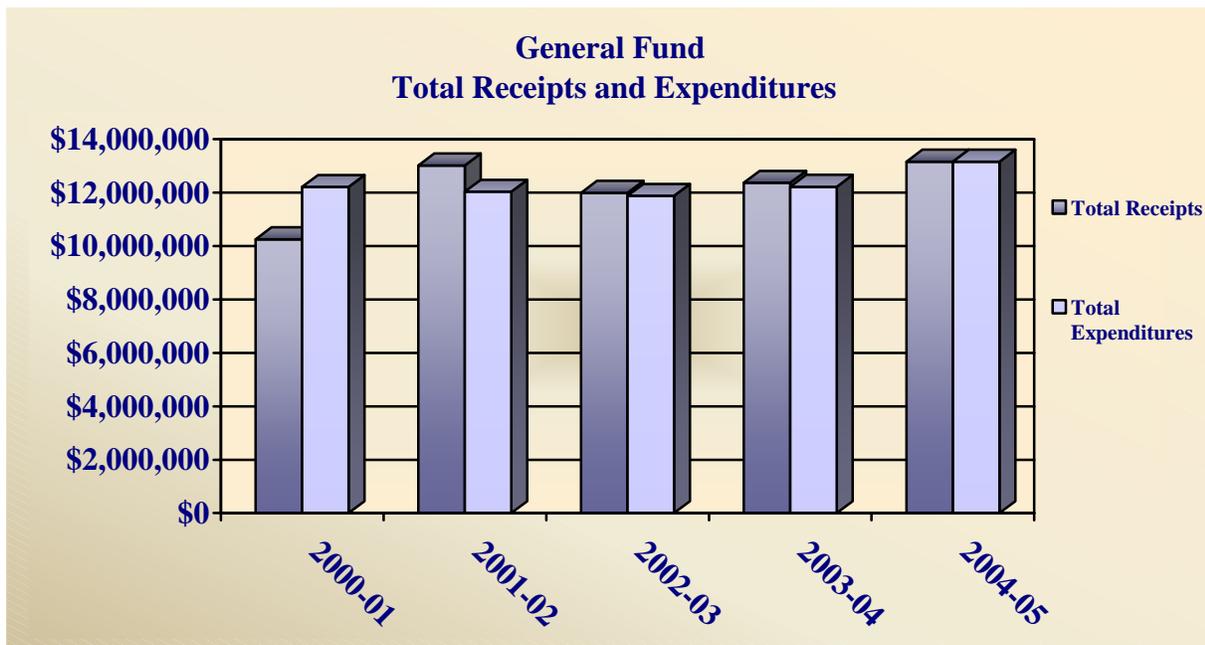
Cemetery Rates

The rate structure for the Mount Olive Cemetery is being revised to cover increased expenses associated with salaries and benefits as well as operating expenses, primarily additional water usage required by the new irrigation system. The sales price of cemetery lots will increase from \$700 to \$900, producing an additional \$10,000 in revenue.

SIGNIFICANT BUDGET IMPACTS BY MAJOR FUNDS

General Fund:

Total General Fund current receipts are budgeted at \$13,162,576, which is up from \$12,366,248 for FY 2003-04. Significant revenue changes from last year include an increase in ad-valorem taxes, increases in sanitation and golf course fees, and other financing sources. Expenditures have risen from \$12,220,585 in FY 2003-04 to \$13,158,847 for the current year. This increase is primarily due to the increase in salary costs resulting from the new merit pay system, increased costs of health care and the subsidy of \$130,000 to the Golf Course Improvement Fund. There is also a significant increase in capital outlay for this fund. However, staff has worked diligently to maintain other operating costs at a steady level. Ending restricted fund balance, reserved for landfill closure and post-closure requirements, will increase by approximately \$320,000 while ending unreserved fund balance is projected to decrease by \$316,000.



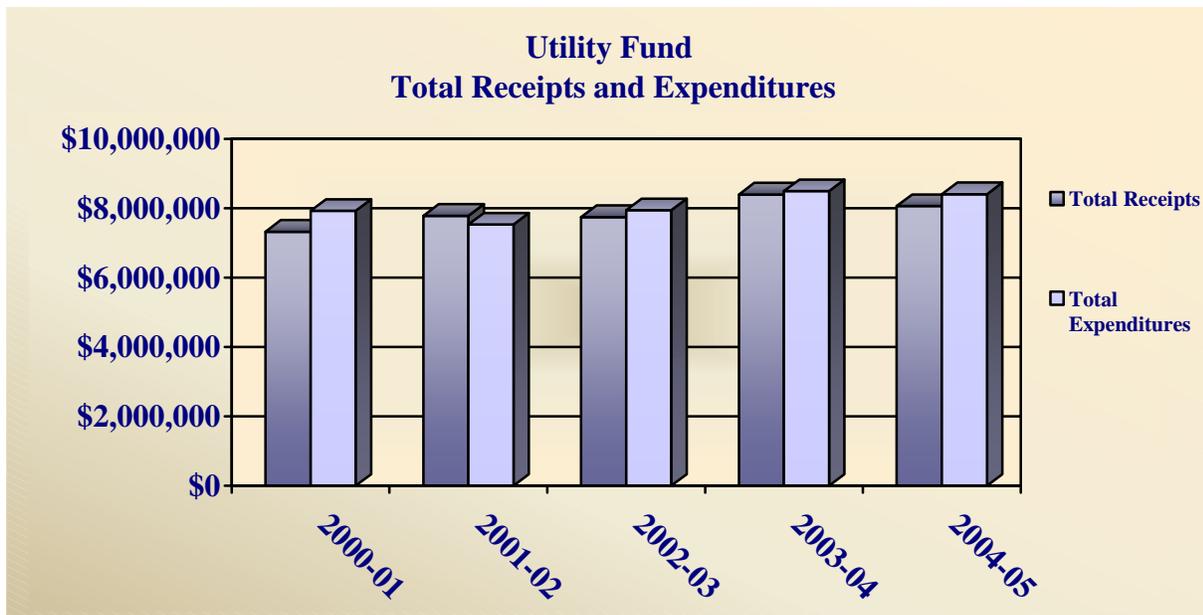
Service levels in General Fund departments are expected to remain constant. Notable projects for the upcoming year include continuation of the seal coat and double seal coat program, implementation of the merit pay system, major upgrades to our information technology software system, replacement of five police vehicles and one sanitation truck, and the purchase of a new front-end loader.

Enterprise Funds:

Utility Fund

Total budget receipts for the Utility Fund are \$8,062,050 with total budgeted expenditures at \$8,408,952. Significant changes in this fund can be attributed to the increase in wastewater revenue, corresponding increases in capital improvements to the wastewater treatment system and a significant decrease in funding from other financing sources. Again the staff has strived to keep operating expenses static with the exception of personnel costs.

Included in this budget are significant improvements at both the water and wastewater treatment plants. Of particular concern is the wastewater treatment system where several components are in dire need of rehabilitation or replacement. Foremost among these are the north final clarifier and the Banks Addition lift station, both of which are funded in this budget. Another significant project is the replacement of various components at the water treatment plant, including major filtration systems and sedimentation basin valves. These improvements will facilitate the disposal of sludge resulting from the treatment process. As always, \$225,000 is budget for the construction or replacement of water distribution lines.

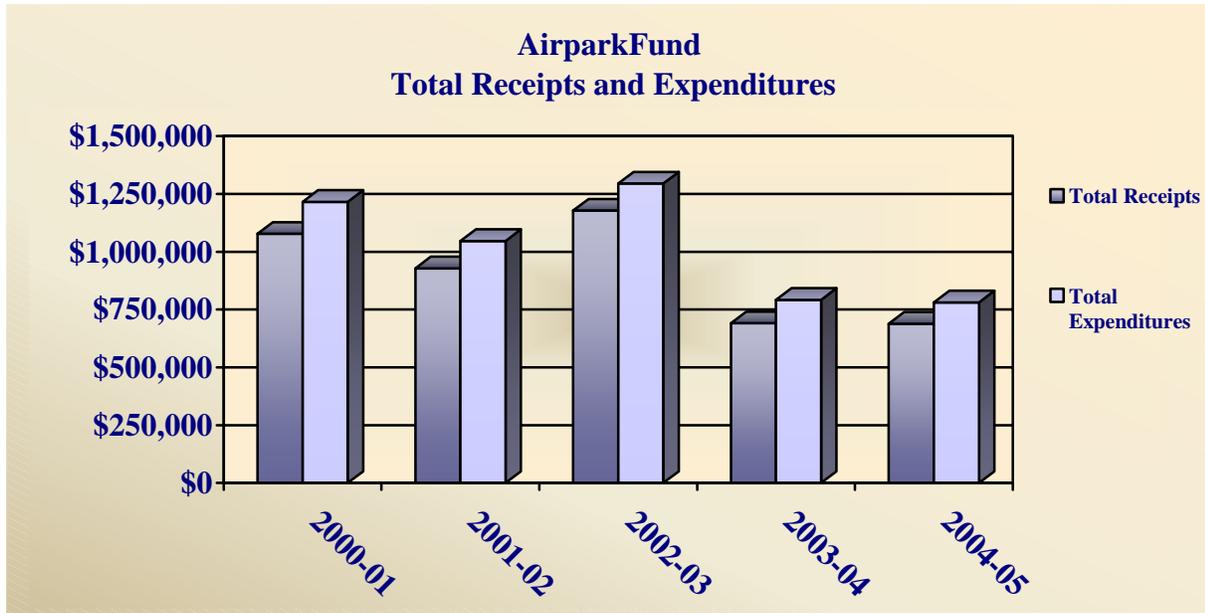


Airpark Fund

In the past, the City has completed several capital improvement projects with funding assistance from the Texas Department of Transportation (TxDOT), including rehabilitation of runways and taxiways, installation of weather observation systems and replacement of runway and approach lighting. The current budget does not include any major rehabilitation or construction projects. However, restricted reserves will decrease in 2004-05 by approximately \$110,000, which represents the estimated costs associated with the preparation of the Airport Layout Plan (ALP). The ALP is a critical component required by

TxDOT in order to qualify for future capital improvement projects. The ALP is scheduled for completion early in this fiscal year.

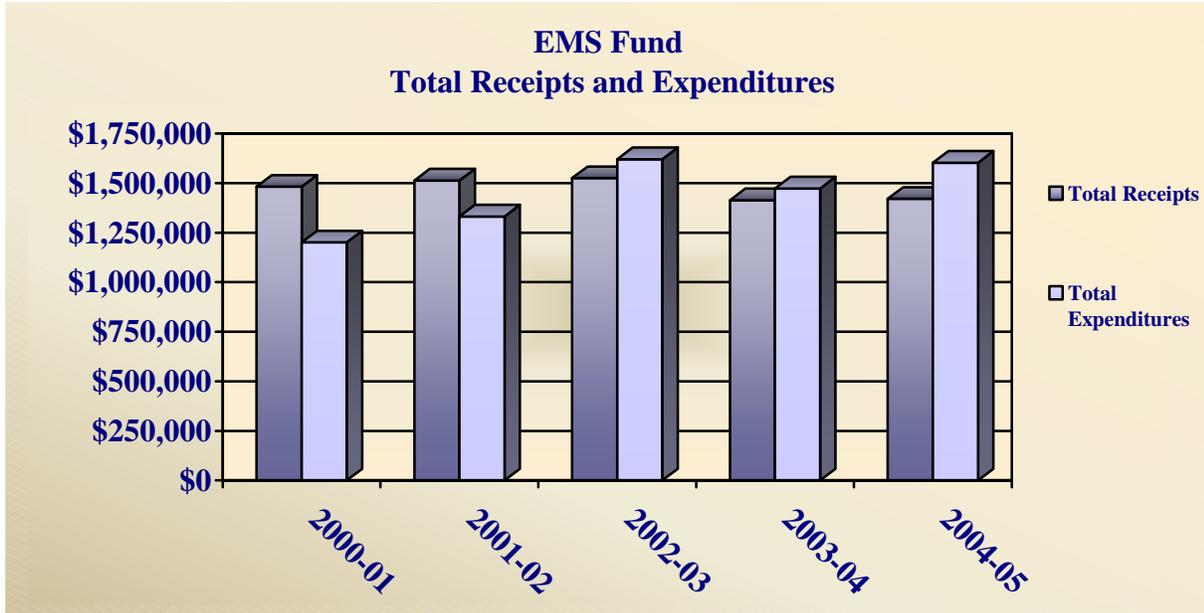
The Airpark Fund is continuing to operate at a deficit level. However, funds have been committed to the repair and improvement of existing structures to increase both the number of available units for rent and the rental values. The long-term strategy of investment into the facility should eventually result in increased rental revenue.



Emergency Medical Services Fund

Operating revenue for this fiscal year is expected to remain relatively unchanged from the prior year. The only significant change in operating expenses is an increase in personnel costs, due to salary increases, increased costs of benefits, and longer tenured employees being accounted for in this fund rather than in the Fire Department. Additionally, there is an increase in capital expenditures with a corresponding increase in capital financing.

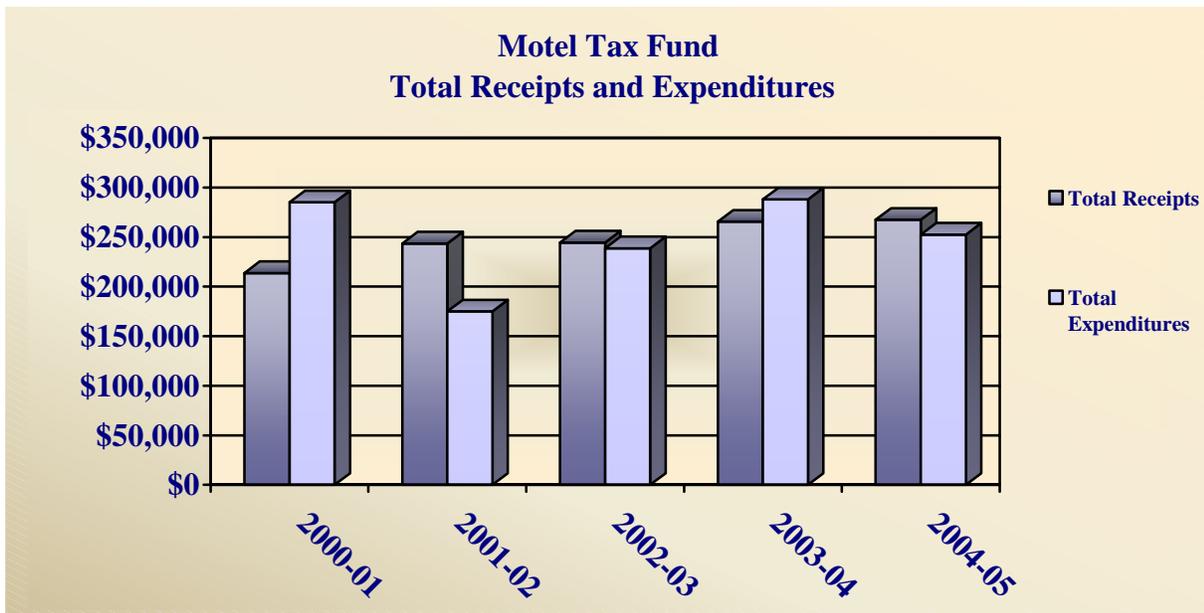
The staff has done an outstanding job in maintaining operating costs without sacrificing either service level or quality.



SPECIAL REVENUE FUNDS

Motel Tax Fund

There are no significant changes in operating revenues or expenditures for this fund. No capital expenditures are budgeted in 2004-05, compared to \$25,000 in the prior year. It is anticipated that the fund balance position will improve this fiscal year by approximately \$15,000 by year-end, with an ending balance of approximately \$10,000.

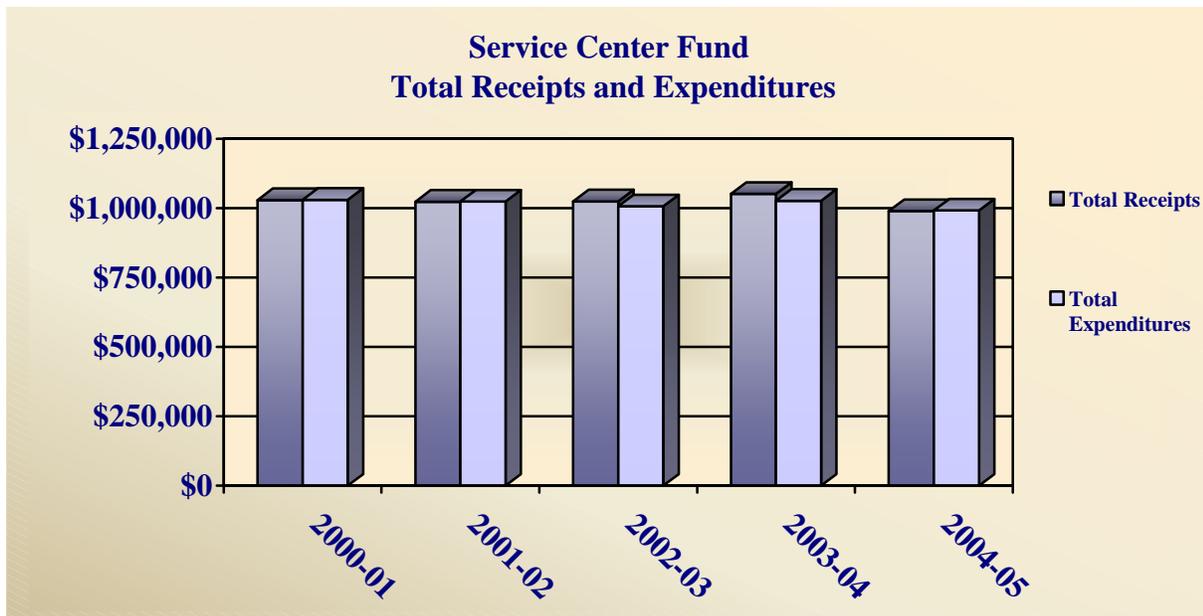


INTERNAL SERVICE FUNDS

Service Center Fund

The Service Center provides fleet maintenance and fuel to all operating departments and funds within the City. For many years, this fund operated at a deficit. However, in fiscal years 2002-03 and 2003-04, revenues exceeded expenditures and reduced the fund deficit by approximately \$42,000. Current year expenditures exceed revenues by approximately \$2,500.

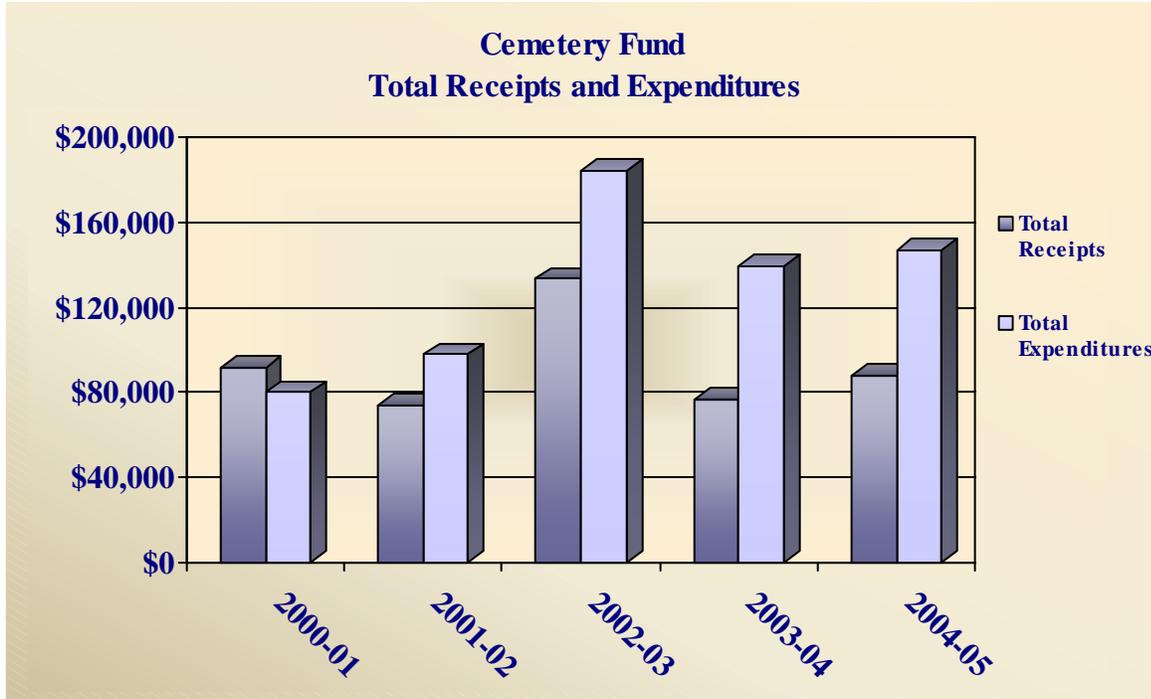
In 2004-05, mechanic labor rates will increase by \$2.00 per hour to help offset inflationary costs. Additionally, routine oil changes will be handled in-house rather than contracted to an outside vendor. Although it is not anticipated that this change will have a significant impact on current operating expenses, it will allow the Service Center to more closely monitor and schedule preventative maintenance, thus lowering future repair costs. The only capital expense in this fund is \$20,000 for diagnostic equipment, which will increase efficiency through a greater ability to scan, diagnose and repair light and heavy-duty equipment.



TRUST FUNDS

Cemetery Fund

The Cemetery Fund is continuing to operate at a deficit despite recent increases in the fee structure. The installation of an irrigation system two years ago has resulted in increased utility and maintenance costs. Although the sales price of cemetery lots will increase in the current year, the increased revenue will not be sufficient to cover additional operating expenditures. It is likely that this fund will require an operating subsidy from General Fund in the future.



CONCLUSION

This budget represents a deviation from the current financial master plan as adopted by the City Council. Neither the General Fund nor the enterprise funds will have sufficient funds to be in compliance with adopted policies regarding reserve fund balances. Consequently, I will closely monitor the budget throughout the year and will keep you advised on the status of our financial position.

On behalf of myself and the City staff, I wish to express my appreciation to the City Council for your diligent efforts during the budget process. I feel that this budget accurately represents the goals of the City, which are designed to provide our citizens with the highest quality of services within resources available to us.

Respectfully submitted,

Gary Fuqua
City Manager

MISSION STATEMENT

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

FY 2004-2005 ACCOMPLISHMENTS

- Renegotiated the City contract with the Federal Bureau of Prisons for operation of the correctional facilities.
- Negotiated a new franchise contract with Cox Communications.
- Constructed restrooms at the Heart of the City Park.
- Completed in-house printing of the annual budget and audit documents.
- Implemented new classification and pay scale system.
- Implemented a performance management system that is tied to merit pay increases.
- Constructed decant basins at the Water Treatment Plant to more effectively manage sludge disposal.
- Completed an aerial survey of the landfill to accurately determine the remaining useful life of the facility.
- Rebuilt the #2 green at the Golf Course including the cart path and irrigation.

VISION STATEMENT

To provide quality service levels that address the growing needs of 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. Essential strategies to reach this goal include funding for the following items:

- ❖ Five Year Infrastructure Improvement Plan
 - Upgrades to the Wastewater Treatment Plant
 - Upgrades to the Water Treatment Plant
 - Upgrades to the Water Distribution System
 - Upgrade to the Street System through double seal coat
- ❖ Continued improvements to the employee benefits package resulting in lower turnover rates and increased employee tenure.
- ❖ Other programs to enhance the aesthetics of the community and encourage growth.

CITY OF BIG SPRING

REVENUES - MAJOR SOURCES AND TRENDS

The revenue sources described in this section account for \$72,165,520 or 88.7% of the City's total operating revenue (excludes other financing sources and interfund transfers).

Property Taxes - Property (ad valorem) taxes attach as an enforceable lien on property as of each January 1st. The City's property tax is levied each October 1st on the assessed value listed as of the prior January 1st 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 roll of January 1, 2004, upon which the fiscal year 2005 levy is based, is \$412,076,893. This amount is net of approximately \$157,227,000 of agricultural, homestead, tax exempt, over-65, and disabled veteran exemptions. The 2004 tax roll is approximately .1% less than the original certified 2003 roll.

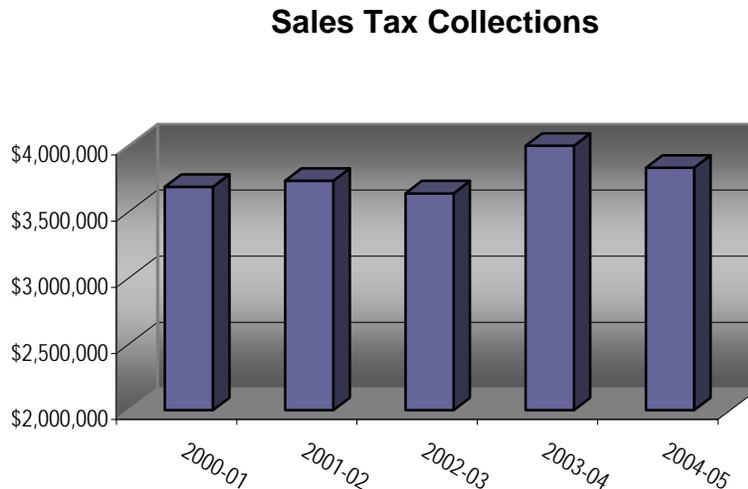
The City of Big Spring is permitted by Article XI, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt. The tax rate for fiscal year 2004-05 is 71.63¢ per \$100 valuation, of which 64.763¢ is allocated for general governmental operations and maintenance and 6.867¢ is allocated for general obligation long-term debt. This total tax rate reflects an increase of 3¢ over the prior year.

Taxes are due January 31 following the October 1 levy date and are considered delinquent after January 31 of each year. Based upon historical trends, current tax collections for the year ending September 30, 2005, are estimated to produce \$2,500,000 in maintenance and operations revenue and \$270,500 for the retirement of general obligation long-term debt. Delinquent taxes are expected to generate an additional \$76,700 in maintenance and operation revenue.

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.

Sales tax revenue for 2004-05 is projected to be \$3,833,335, the same as the revised budget estimate for 2003-04. Actual sales tax revenue collected in 2003-04 was \$324,730 more than the original budget projection of \$3,700,000, and represents a 10.6% increase over 2002-03 actual collections. Although it is anticipated that sales tax collections will remain strong as the economy continues to improve, we have used a conservative approach in budgeting for sales tax revenue for 2004-05.

The following graph shows the actual sales tax collections for the previous four years and projected tax collections for fiscal year 2004-05.



Another sales tax levied by the state is the mixed drink tax, which is applied against all mixed drinks and package liquor sold in the city. The tax is 14% of sales price and, like the general sales tax, is collected by the State. The City's share of the revenues generated by the mixed drink tax is 10.7143% and is expected to produce \$6,000 in fiscal year 2004-05.

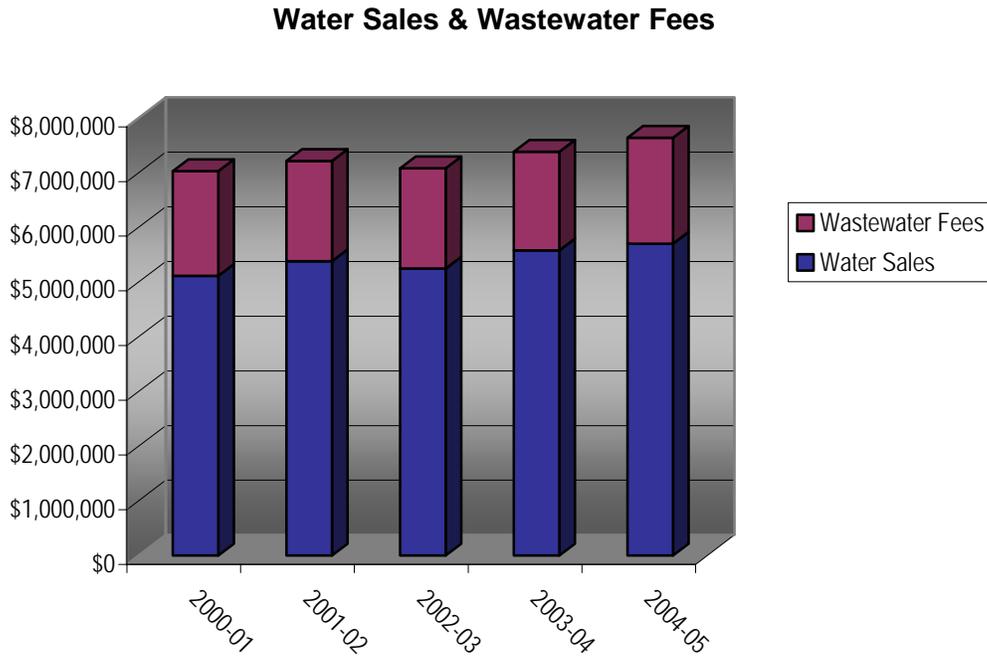
Franchise Fees - The City of Big Spring maintains franchise agreements with utility companies that use the City's rights-of-way to conduct their business. In addition to defining the responsibilities of the utilities in maintaining their assets, the agreements contain a franchise fee clause that requires 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). Revenues from all franchise agreements is anticipated to generate \$1,208,000 in the 2004-05 fiscal year, which represents a .3% decrease from the prior year's estimated collections.

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 \$2,050,000 in revenue. This estimate represents an increase of \$100,000 over 2003-04 estimated collections due to a \$1.00 per month rate increase for all sanitation accounts. Additionally, a new gate fee will be implemented January 1, 2005 and commercial tipping fees increased effective October 1, 2004. These fees are expected to generate \$172,500, which will be used to help provide funding for required procedures associated with the future closing of the landfill.

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 \$7,640,000, representing a 2.2% increase over the prior year's revenue estimates. The increase in these budget estimates is based solely on a rate increase in commercial wastewater disposal fees,

which is expected to generate an additional \$165,000 in revenue. This fee increase for commercial accounts raises disposal rates per 1,000 gallons of water consumption from 80¢ to \$1.20.

The following chart shows actual receipts for the past four years as well as projected revenue estimates for 2004-05.



Intergovernmental Revenues - The City owns four correctional center facilities and has entered into a long-term contract with Cornell Companies, Inc. to independently manage and operate the facilities. The Federal Bureau of Prisons pays the City \$54.34 per prisoner per day, which is expected to generate \$54,254,560 this fiscal year. The City retains 70¢ per prisoner per day as specified in the management contract and transfers the remaining \$53.64 to Cornell for operation of the correctional centers. Additionally, the Immigration and Naturalization Service pays the City \$36.92 per prisoner per day, which is expected to generate \$23,925 in revenue this fiscal year. The City also retains 70¢ per prisoner per day and transfers the remaining \$36.22 to Cornell Companies, Inc.

The City also receives \$130,000 from Howard County for their contribution to the countywide emergency medical services program.

GOALS & OBJECTIVES



City of Big Spring Matrix of Goals and Objectives

The City of Big Spring has four primary goals and objectives, as detailed in our vision statement and the City Manager's budget message. These goals establish the basic foundation in determining how to allocate limited resources through the budget process and provide direction to all departments and functions within our organization. Each department goal ties to one or more primary City goal, as shown in the following matrix.

	Capital Upgrades	Employee Satisfaction	Community Pride	Service Levels
Finance -				
Special election for bond issue	X		X	
Assist with conversion to new software system	X	X		
City Manager -				
Budget monitoring				X
Long-term plan for landfill	X			X
Update contracts with Cornell				X
Information Technology -				
Implement and install new software system	X	X		
Expand document imaging program		X	X	X
Develop an intranet search engine		X		
Implement printer cartridge recycling program				X
Human Resources -				
Revise/implement safety and return-to-work policies		X		X
Establish supervisory training program		X		X
Revise personnel policies and procedures		X		
Police -				
Implementation of Taser program		X		X
Upgrade radio system		X		X
Construct an Emergency Operations Center	X	X		X
Fire -				
Complete training for new techniques & strategies		X		
Participate in emergency management drill		X		X
Municipal Court -				
Court mandated anger management program				X
Implement electronic records system		X		X
Fire Marshal -				
Adopt International Fire Code		X		X
Achieve lower ISO rating			X	X
Expand fire prevention library			X	X

**City of Big Spring
Matrix of Goals and Objectives - Continued**

	Capital Upgrades	Employee Satisfaction	Community Pride	Service Levels
Animal Control -				
Increase licensing compliance		X	X	
Improve computer system for field work	X			
Improve care to impounded animals		X	X	
Code Enforcement -				
Upgrade mapping system		X		X
Adopt guidelines for general contractors				X
Streets -				
Continue seal coat program			X	X
Improve alleyway surfaces			X	X
Sanitation -				
Restructure collection routes				X
Replace container pickup trailer		X		X
Develop container replacement program				X
Landfill -				
Maintain a 4 to 1 ratio slope		X		X
Construct baler wall for trash containment		X	X	
Complete perimeter fencing project		X	X	
Compost -				
Install perimeter fencing		X	X	
Increase efficiency through lease of a tub grinder			X	X
Improve facility image by product repositioning			X	X
Parks -				
Install playground equipment at Northside Park	X		X	
Construct restrooms at Comanche Trail Park	X		X	
Improve Roy Anderson complex	X		X	X
Install irrigation systems in parks	X		X	
Golf Course -				
Repair / resurface cart paths			X	X
Reconstruct three greens	X		X	
DRCC -				
Continue facility renovations			X	X
Install handrails and benches			X	

**City of Big Spring
Matrix of Goals and Objectives - Continued**

	<i>Capital Upgrades</i>	<i>Employee Satisfaction</i>	<i>Community Pride</i>	<i>Service Levels</i>
CVB -				
Increase effectiveness of "Promote Big Spring!"		X		
Upgrade and improve website				X
Promote local sites of interest		X	X	
Water Treatment -				
Begin three-phase filter replacement program	X			
Replace sedimentation & sludge valves	X			
Complete major repairs to low-side pump	X			
D & C -				
Continue GPS mapping program		X		X
Replace non-functional fire hydrants				X
Continue large meter testing program				X
Initiate sewer manhole replacement program				X
Customer Service -				
Increase efficiency by restructuring billing zones		X		X
Wastewater Treatment -				
Rehabilitation of north final clarifier	X			
Rehabilitation of Banks lift station	X			
Complete permit renewal process				X
Maintain 100% permit compliance		X		
Material Control -				
Revise policy and procedures manual		X		
Establish a requisition system		X		
Produce an in-house supply catalog		X		X
Review annual contracts for cost savings				X
Airpark -				
Continue facility upgrade program			X	X
Continue landscaping program			X	X
Explore control tower feasibility				X
EMS -				
Improve efficiency through ambulance replacement	X			X
Expand training courses and schedules		X		
Expedite billing through field data entry		X		

**City of Big Spring
Matrix of Goals and Objectives - Continued**

Capital Upgrades
Employee Satisfaction
Community Pride
Service Levels

Service Center -

Conduct comprehensive study of operations		X		X
Implement in-house oil change program				X
Develop comprehensive vehicle replacement program	X	X		

Cemetery -

Improve facility aesthetics			X	X
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BUDGET LEGISLATION



ORDINANCE NO. 23-2004

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BIG SPRING, TEXAS, APPROVING AND ADOPTING AN ANNUAL BUDGET FOR THE CITY OF BIG SPRING, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2004 AND ENDING SEPTEMBER 30, 2005.

WHEREAS, the City Manager of the City of Big Spring has prepared, at the direction of the City Council, the annual budget of the City of Big Spring, Texas, for the fiscal year beginning October 1, 2004 and ending September 30, 2005; and

WHEREAS, public notices of a public hearing upon this budget have been duly and legally made as required by law; and

WHEREAS, after due deliberation, study and consideration of the proposed budget as submitted by the City Manager, the City Council of the City of Big Spring is of the opinion that the same should be approved and adopted;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BIG SPRING, TEXAS:

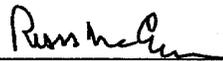
SECTION ONE: That the budget of the City of Big Spring, Texas for the fiscal year commencing October 1, 2003, and ending September 30, 2004, be revised in accordance with the expenditures estimated for said fiscal year as indicated in the documents setting forth the budget for the fiscal year commencing October 1, 2004 and terminating September 30, 2005.

SECTION TWO: That the annual budget of the City of Big Spring, Texas for the fiscal year commencing October 1, 2004, and ending September 30, 2005 as submitted by the City Manager is hereby approved and adopted and that a true and correct copy of the budget herein approved and adopted shall be filed for record in the office of the City Secretary and that same shall constitute a part of the public records of the City of Big Spring, Texas.

SECTION THREE: That the City Manager is granted the authority to revise line item accounts within a departmental budget so long as the total departmental budget is not increased, unless the City Council has approved increases in a departmental budget at a scheduled Council meeting. The City Manager will notify the City Council of any such revisions that exceed \$1,000.00.

PASSED AND APPROVED on first reading at a regular meeting of the City Council on the 24th day of August, 2004, with all members present voting “aye” for the passage of same.

PASSED AND APPROVED on second and final reading at a regular meeting of the City Council on the 14th day of September, 2004, with all members present voting “aye” for the passage of same.



RUSS MCEWEN, Mayor

ATTEST:



Tami Matthews, Assistant City Secretary

ORDINANCE NO. 24-2004

AN ORDINANCE OF THE CITY OF BIG SPRING, TEXAS, FIXING AND LEVYING MUNICIPAL AD-VALOREM TAXES FOR SAID CITY FOR THE YEAR 2004; AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS, the City Council finds that the tax for the year 2004, hereinafter levied for current expenses of the City and general improvement of the City and its property must be levied to provide the revenue requirements of the budget for the ensuing year; and,

WHEREAS, the City Council finds that taxes for year 2004, hereinafter levied therefore, are necessary to pay interest and to provide the required sinking fund on outstanding bonds of the City issued for municipal purposes, and on bonds proposed to be issued for said purposes during the ensuing year;

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BIG SPRING, TEXAS, AS FOLLOWS:

SECTION ONE: For the current expenses of the City and general improvement of the City and its property; i.e., for maintenance and operation, there is hereby levied and ordered to be assessed and collected for the year 2004 on all property situated within the limits of said City and not exempted from taxation by valid laws, ad-valorem tax at the rate of 64.763 cents (\$0.64763) on each one hundred (\$100.00) dollars valuation of said property.

SECTION TWO: For the purpose of paying interest and providing a sinking fund for the payment of each issue of bonds issued for various municipal purposes and described in the schedule set out in Section Three, including the various installments of principal falling due during the ensuing year on serial bonds issued for said purposes, and for the purpose of paying interest and making provision for the sinking fund on such other bonds as may be issued for various municipal purposes during the ensuing year, there is hereby levied and ordered to be assessed and collected for the year 2004 on all property situated within the limits of said city and not exempted from taxation by valid laws, an ad-valorem tax for each of the issue of bonds described in said section at the respective rates shown in the right hand column of said section opposite the descriptions of said issues, said rates being expressed in amounts on the one hundred (\$100.00) dollars valuation of said property, the sum of said respective levies being 6.867 cents (\$0.06867) on each one hundred (\$100.00) dollars valuation of said property for said bond issues, and the amounts of levies therefore being as shown in said Section Three.

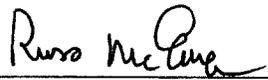
SECTION THREE:

Schedule of Bond Issues and Amounts of the Tax Levies Thereof:

<u>Purpose of Issue</u>	<u>Date of Issue</u>	<u>Tax Rate Per \$100 Valuation</u>
Refunding Bonds	2002	6.867c
Total requirements for outstanding bonds		<u>6.867c</u>

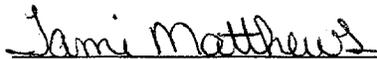
PASSED AND APPROVED on first reading at a regular meeting of the City Council on the 14th day of September, 2004, with all members present voting "aye" for the passage of the same..

PASSED AND APPROVED on second and final reading at a regular meeting of the City Council on the 28th day of September, 2004, with all members present voting "aye" for the passage of the same.



Russ McEwen, Mayor

ATTEST:



Tami Matthews, Assistant City Secretary

ORDINANCE NO. 13-2004

AN ORDINANCE OF THE CITY OF BIG SPRING, TEXAS GRANTING A PARTIAL RESIDENCE HOMESTEAD EXEMPTION FOR TAX YEAR 2005; AND GRANTING A PARTIAL RESIDENCE HOMESTEAD EXEMPTION TO ANY INDIVIDUAL WHO IS DISABLED OR 65 OR OLDER.

WHEREAS, the City Council finds that it would be in the best interest of the public welfare for the City Council to grant the residence homestead exemptions provided in Article 8, Section 1-b of the Texas Constitution and §11.13 of the Texas Property Tax code;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BIG SPRING, TEXAS, AS FOLLOWS:

SECTION I: As authorized by Article 8 Section 1-b (e) of the Texas Constitution and §11.13 (n) of the Texas Property Tax code the City Council hereby exempts from Municipal Ad Valorem Taxation twenty percent (20%) of the market value of the residence homestead of a married or unmarried adult, including one living alone, for the tax year 2005. However, as provided in said constitutional provision, the amount of the exemption authorized pursuant to this section may not be less than Five Thousand Dollars (\$5,000.00) unless the legislature by general law prescribes other monetary restrictions on the amount of this exemption. Also, as prescribed in said constitutional provisions an eligible adult is entitled to receive other applicable exemptions provided by law. Further, as provided in said constitution provision, where Ad Valorem Tax has previously been pledged for the payment of debt, the City of Big Spring may continue to levy and collect the tax against the value of the homesteads exempted under this section until the debt is discharged if the cessation of the levy would impair the obligation of the contract by which the debt was created.

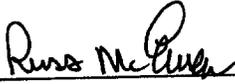
SECTION II: In addition to the exemption in Section I above, and as authorized by Article 8, Section 1-b of the Texas constitution and §11.13 (d), (e), and (f) of the Texas Property Tax Code, the City Council hereby exempts from Municipal Ad Valorem Taxation Five Thousand and no/100 Dollars (\$5000.00) of the appraised value of the residence homestead of an individual who is age sixty-five (65) or older or is disabled. (See said §11.13 for definitions and restrictions.) An eligible disabled individual who is sixty-five (65) years of age or over may not receive both a disabled and an age 65 exemption in the same year but may choose either one; notwithstanding the foregoing, where any ad valorem tax has heretofore been pledged for payment of any debt, the taxing officers of the City shall have authority to continue to levy and collect the tax against said homestead property at the same rate as the tax so pledged until the debt is discharged if cessation of the levy would impair the obligation of the contract by which the debt was created.

The exemption provided by this Section II may be repealed or decreased in amount by the City Council. In the case of decrease, the amount of the exemption may not be reduced to less than \$3,000.00 of the market value.

SECTION III: Joint or community owners may not each receive the same exemption by Section I or Section II above for the same residence homestead in the same year.

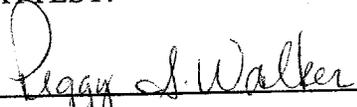
PASSED AND APPROVED on first reading at a regular meeting of the City Council on the 25th day of April, 2005, with all members present voting "aye" for the passage of same.

PASSED AND APPROVED on second an final reading at a regular meeting of the City Council on the 17th day of May, 2005, with all members present voting "aye" for the passage of same.



Russ McEwen, Mayor

ATTEST:



Peggy S. Walker, City Secretary

ORDINANCE NO. 12-2004

AN ORDINANCE OF THE CITY OF BIG SPRING, TEXAS PROVIDING FOR AN ADDITIONAL TWENTY PERCENT (20%) PENALTY TO DEFRAID COSTS OF COLLECTING DELINQUENT TAXES THAT REMAIN DELINQUENT ON JULY 1 OF THE YEAR IN WHICH THEY BECOME DELINQUENT, AND PROVIDING FOR PUBLICATION.

WHEREAS, the City of Big Spring has contracted with an attorney pursuant to Section 6.30 of the Texas Property Tax Code to represent the City to enforce the collection of delinquent taxes;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BIG SPRING, TEXAS:

SECTION ONE: Pursuant to Section 33.07 of the Texas Property Tax Code, ad valorem taxes that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty which shall be 20% of the amount of taxes, penalty, and interest due.

SECTION TWO: Pursuant to Section 33.07 (b) of the Texas Property Tax Code, a tax lien attaches to the property on which the tax is imposed to secure payment of said additional penalty.

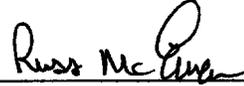
SECTION THREE: Pursuant to Section 33.07 (c) of the Texas Property Tax Code, the City of Big Spring, Texas, shall not recover attorney's fees in a suit to collect delinquent taxes subject to said additional penalty.

SECTION FOUR: Pursuant to Section 33.07 (d) of the Texas Property Tax Code, the City of Big Spring tax collector shall deliver a notice of delinquency and of said additional penalty to the property owner at least 30 and not more than 60 days before July 1.

SECTION FIVE: The City Secretary shall, after passage of this ordinance, publish the caption of this ordinance as required by law.

PASSED AND APPROVED on first reading at a regular meeting of the City Council on the 25th day of April, 2005 with all members present voting "aye" for the passage of same.

PASSED AND APPROVED on second and final reading at a regular meeting of the City Council on the 17th day of May, 2005, with all members present voting "aye" for the passage of same.



Russ McEwen, Mayor

ATTEST:



Peggy S. Walker, City Secretary

TAX SUMMARIES

**ESTIMATED AD VALOREM TAX REVENUE
AND DISTRIBUTION
FISCAL YEAR 2004-05**

Assessed Value of Real and Personal Property for 2004 (based on 100% of true value)	\$412,159,990
City Tax Rate for 2004 - 2005	\$0.7163 per \$100
Total Tax Levy for 2004	\$2,952,302
Total Estimated Tax Collections (estimating a 95% collection rate)	\$2,804,687

DISTRIBUTION OF TAXES

	<u>Rate</u>	<u>Percent</u>	<u>Amount</u>
General Fund	\$0.64763	90.4132	\$2,535,807
Interest & Sinking Fund	0.06867	9.5868	268,880
Total	\$0.71630	100.0000	\$2,804,687

INTEREST AND SINKING FUND

<u>Issue</u>	<u>Rate</u>	<u>Percent</u>	<u>Amount</u>
2002 Refunding Series	\$0.06867	9.5868	\$268,880

**ANALYSIS OF ASSESSED VALUATION
TEN YEAR PERIOD**

Tax Roll Year	Real Property Assessed Value	Personal Property Assessed Value	Total	Assessment Ratio	Tax Rate Per \$100 Valuation
1994	\$234,136,388	\$93,167,909	\$327,304,297	100.00%	\$0.6550
1995	267,424,415	81,685,039	349,109,454	100.00%	0.6500
1996	267,515,521	138,089,192	405,604,713	100.00%	0.6100
1997	286,168,604	117,537,140	403,705,744	100.00%	0.6100
1998	288,063,111	123,995,970	412,059,081	100.00%	0.6100
1999	270,971,147	131,751,528	402,722,675	100.00%	0.6200
2000	296,099,061	106,778,706	402,877,767	100.00%	0.6563
2001	305,354,724	105,116,794	410,471,518	100.00%	0.6563
2002	314,715,405	96,575,202	411,290,607	100.00%	0.6563
2003	315,221,277	94,438,822	412,491,025	100.00%	0.6863

**ANALYSIS OF PROPERTY TAX LEVIES & COLLECTIONS
TEN YEAR PERIOD**

Fiscal Year Ended	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections
1995	\$2,143,851	\$ 2,060,045	96.09%	\$ 64,117	\$2,124,162
1996	2,269,209	2,180,637	96.10%	93,642	2,274,279
1997	2,474,193	2,389,914	96.59%	69,347	2,459,261
1998	2,462,608	2,379,106	96.61%	59,864	2,438,970
1999	2,513,551	2,414,365	96.05%	56,464	2,470,829
2000	2,497,899	2,377,916	95.20%	73,619	2,451,535
2001	2,644,134	2,511,365	94.98%	65,594	2,576,959
2002	2,693,926	2,549,800	94.65%	73,904	2,623,704
2003	2,699,300	2,530,568	93.75%	99,342	2,629,910
2004	2,830,926	* 2,658,880	* 93.92%	* 80,000	* 2,738,880

* Estimated

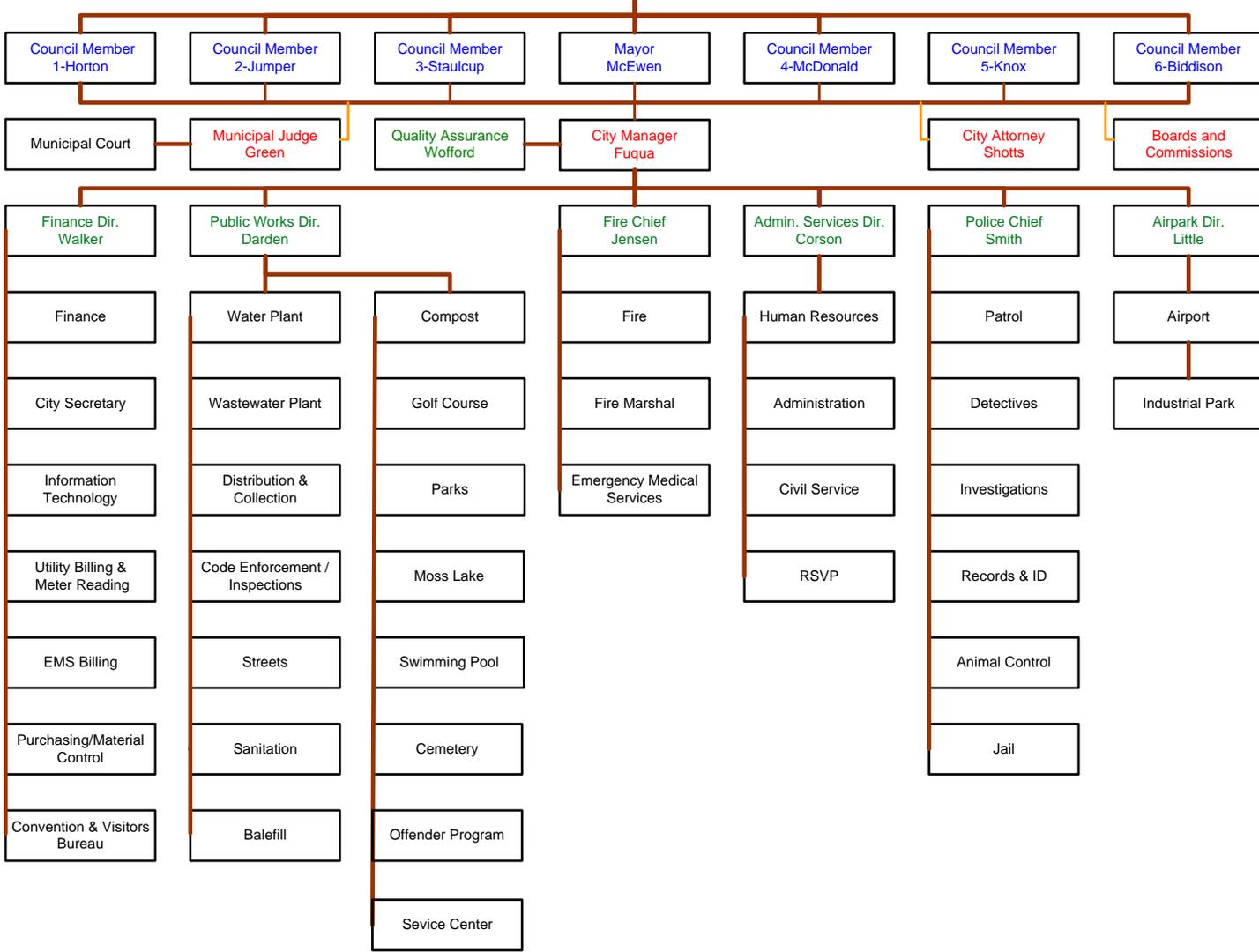


CITY ORGANIZATION



Big Spring, Texas

Citizens of Big Spring





CITY OF BIG SPRING

CITY COUNCIL AND STAFF

CITY COUNCIL

Russ McEwen
Stephanie Horton

Woody Jumper
Jo Ann Staulcup
Gloria McDonald
Joann Knox
Greg Biddison

Mayor
Mayor Pro Tem -
District 1 Council Member
District 2 Council Member
District 3 Council Member
District 4 Council Member
District 5 Council Member
District 6 Council Member

CITY ADMINISTRATION

Gary Fuqua
Leigh Corson
Peggy S. Walker
Timothy Green
Jean Shotts

City Manager
Director of Administrative Services
City Secretary
Municipal Judge
City Attorney (Contract)

DIVISION DIRECTORS

Todd Darden
Peggy S. Walker
Lonnie Smith
Brian Jensen
Leigh Corson
Jim Little
Terry Wofford

Director of Public Works
Director of Finance
Chief of Police
Fire Chief
Director of Administrative Services
Airpark Director
Quality Assurance Director



POLICY STATEMENTS

CITY OF BIG SPRING

FINANCIAL MANAGEMENT POLICY STATEMENT

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 72 hours 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.

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 one time 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 which 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.

STAFFING AND REPORT AWARDS

Adequate Staffing - Staffing levels will be adequate for the fiscal function of the City to operate effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload allocation alternatives will be explored before adding staff.

Report Awards - The Finance Department will strive to maintain a high level of excellence in its accounting policies and practices as it prepares the Comprehensive Annual Financial Report. The Comprehensive Annual Financial Report (CAFR) will be presented annually to the Government Finance Officers Association for evaluation and consideration for the Certificate of Excellence in Financial Reporting.

The Annual Budget will also be submitted to the Government Finance Officers Association for evaluation and consideration of the Distinguished Budget Presentation Award.

CITY OF BIG SPRING

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.

CITY OF BIG SPRING

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.

CITY OF BIG SPRING

ACCOUNTING SYSTEM

Basis of Presentation

The accounts of the City are organized on the basis of 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 carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

Governmental Funds

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.

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.

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

Capital Project Funds - Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Funds

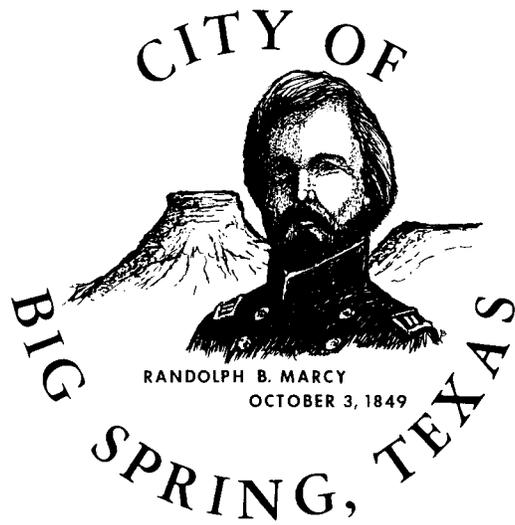
Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on 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.

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.

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.

**COMBINED FUND BALANCE
AND BUDGET SUMMARY**



CITY OF BIG SPRING

COMBINED FUND BALANCE

Fiscal Year 2004-2005

	<u>ACTUAL</u> <u>2002-03</u>	<u>ESTIMATED</u> <u>2003-04</u>	<u>PROPOSED</u> <u>2004-05</u>
Beginning Fund Balance - Unrestricted	\$7,705,329.00	\$7,553,310	\$6,992,501
Restricted Fund Reserves	1,863,200	1,771,584	1,771,584
Restricted Fund Balance	1,601,135	1,413,887	1,432,293
Revenues	75,670,923	79,050,604	82,347,690
Transfers-In	<u>1,140,435</u>	<u>1,117,645</u>	<u>1,348,711</u>
Total Revenues	76,811,358	80,168,249	83,696,401
Total Funds Available	87,981,022	90,907,030	93,892,779
O & M Expenditures	74,055,366	78,105,059	80,705,927
Capital Outlay	1,997,685	1,442,948	2,058,500
Transfers-Out	<u>1,189,190</u>	<u>1,162,645</u>	<u>1,388,711</u>
Total Expenditures	77,242,241	80,710,652	84,153,138
Restricted Fund Balance	1,413,887	1,432,293	1,426,977
Restricted Fund Reserves	1,771,584	1,771,584	1,661,584
Ending Fund Balance	<u><u>\$7,553,310</u></u>	<u><u>\$6,992,501</u></u>	<u><u>\$6,651,080</u></u>

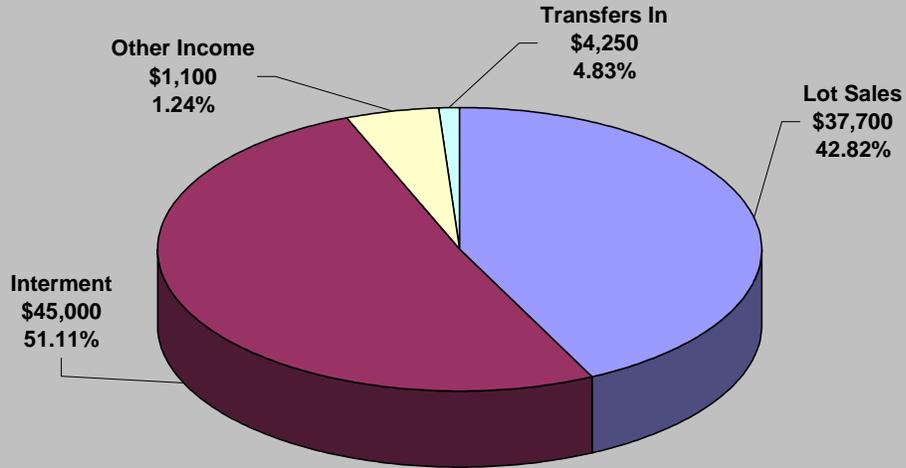
**BUDGET SUMMARY 2004-2005
BY FUND TYPE**

FUNDING SOURCES	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	DEBT SERVICE FUNDS	TOTAL
Taxes	\$6,870,200	\$1,203,335					\$270,500	\$8,344,035
Permits & Licenses	172,950							172,950
Fines & Fees	255,900	8,000						263,900
Charges For Services	2,522,750			981,000	275,883	82,700		3,862,333
Service Fees From Other Funds	1,291,154		280,024		2,533,984			4,105,162
Miscellaneous	453,428	55,767	23,000	50,050	(800)	7,950	3,200	592,595
Contributions	15,000			30,500				45,500
Transfers-In	271,358	203,271	70,000	250,000		4,250	549,832	1,348,711
Intergovernmental	175,092	54,278,485	350,000	130,000				54,933,577
Other Financing Sources	788,000			245,000				1,033,000
Rentals & Leases	346,744	162,164		636,530				1,145,438
Water Sales				5,700,000				5,700,000
Wastewater Charges				1,940,000				1,940,000
Service & Penalty Charges		200		209,000				209,200
Total Revenue	13,162,576	55,911,222	723,024	10,172,080	2,809,067	94,900	823,532	83,696,401
Beginning Fund Balance	3,323,813	2,582,467	687,340	3,238,811	(269,646)	301,480	332,113	10,196,378
Total Available Resources	\$16,486,389	\$58,493,689	\$1,410,364	\$13,410,891	\$2,539,421	\$396,380	\$1,155,645	\$93,892,779

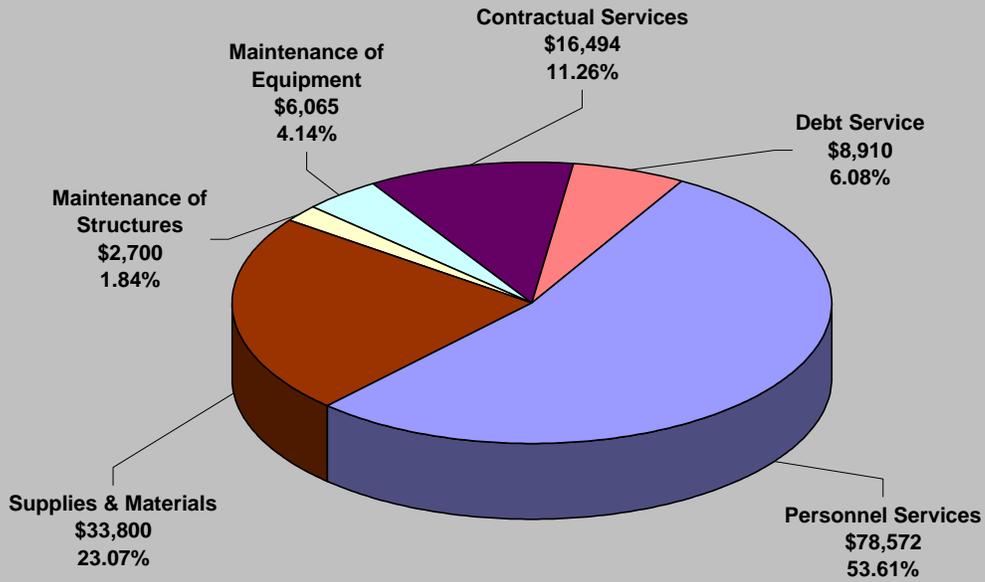
EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	DEBT SERVICE FUNDS	TOTAL
General Government	\$1,224,677	\$15,048						\$1,239,725
Public Safety	6,253,348	54,186,643				1,000		60,440,991
Public Works	2,792,531							2,792,531
Recreation	675,225							675,225
Non-Departmental	221,625		122,500	483,754				827,879
Debt Service	702,670			479,153	5,052	8,910	816,105	2,011,890
Transfers-Out	493,271	271,358		619,832		4,250		1,388,711
Contracted Services		958,335						958,335
Employees' Benefits		5,000						5,000
Capital Outlay	795,500	168,000	420,000	377,500	20,000			1,781,000
Water Treatment				977,446				977,446
Distribution & Collection				1,686,261				1,686,261
Billing & Collection				344,277				344,277
Wastewater Treatment				1,031,698				1,031,698
Purchasing				143,299				143,299
Water Purchases				2,433,500				2,433,500
Motel Tax/CVB		252,568						252,568
Airpark				772,319				772,319
Emergency Medical Service				1,443,985				1,443,985
Internal Service					2,808,867			2,808,867
Cemetery						137,631		137,631
Total Expenditures	13,158,847	55,856,952	542,500	10,793,024	2,833,919	151,791	816,105	84,153,138
Ending Fund Balance	\$3,327,542	\$2,636,737	\$867,864	\$2,617,867	(\$294,498)	\$244,589	\$339,540	\$9,739,641

FISCAL YEAR 2004-05

CEMETERY FUND REVENUE



CEMETERY FUND EXPENSES



CITY OF BIG SPRING

GENERAL FUND

The General Fund is the general operating fund of the city. This fund is used to account for all financial transactions not properly accounted for in other funds. It includes all tax revenues and other revenues not required by law or other City Council action to be accounted for in another fund. The City maintains only one General Fund but certain activities are segregated and reported in sub-accounts for accounting and financial reporting purposes.

There are three types of fund balances in the General Fund: the operating fund balance, the restricted fund balance, and the operating fund reserves.

- ▶ Operating fund balances are those undesignated and unencumbered funds that provide for unexpected or emergency expenditures during the year. These balances are not appropriated but may be utilized as needed and approved by the City Council.
- ▶ Restricted fund balances are funds that have been accumulated for the purpose of meeting the City's financial responsibility for landfill closure and post-closure. The fiscal year 2004-05 ending balance will increase by the annual contributions from the City and County, as well as interest earnings. Additionally, sanitation rates will increase by \$1.00 per account in 2004-05, generating an additional \$100,000 revenue, which will be dedicated for landfill closure. In 2004-05, tipping fees will increase from \$25/ton to \$30/ton. The additional revenue, estimated to be \$100,000, will also be dedicated for landfill closure. Effective January 1, 2005, the City will establish a \$5.00 gate fee for all citizens of the City and County. This fee is expected to generate \$67,500, which will be accounted for in the restricted landfill closure account. The restricted fund balance available for landfill closure is projected to be \$1,209,240 at September 30, 2005.
- ▶ Operating fund reserves are funds that have been established by the financial master plan adopted by the City Council in 1980 and amended in 1998. The master plan designates that five percent (5%) of the annual operating expenditures be set aside in the fund reserve at the end of the year. The 2004-05 budget does not provide sufficient funds for operating reserves as required by the financial master plan.

The property tax rate is limited by Article II, Section 5 of the Texas Constitution and by Home Rule Charter to \$2.50 per \$100 of assessed valuation for governmental services. This includes funding for retirement of general obligation debt. There is no limitation within this \$2.50 for debt service. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the maximum tax rate for general obligation debt service. Ad valorem taxes are levied on October 1 and become delinquent on January 31 for purposes of assessing penalties and interest and on June 30 for purposes of property foreclosure. The certified tax roll for fiscal year 2004-05 is \$412,076,893, a decrease of approximately \$414,000 from 2003-04 certified taxable values. This budget adopts a tax rate of 71.63¢ per \$100 valuation, which represents a 3¢ increase over last

CITY OF BIG SPRING

GENERAL FUND

(continued)

year's rate. This tax rate will generate approximately \$117,000 additional tax revenue, which will be used to fund merit raises in 2004-05.

This budget assumes an increase in both annual and daily green fees at the municipal golf course. Annual rates for individual unlimited play will increase from \$375 to \$500. Daily rates for weekdays will increase by \$5, from \$10 to \$15 and weekend and holiday rates will increase from \$15 to \$20. It is anticipated that these fee increases will generate approximately \$85,000 in additional revenue. At the end of each fiscal year, the City transfers golf course revenue in excess of departmental expenses to the Golf Course Improvement Fund. With the additional green fee revenue, that transfer for 2004-05 is projected to be \$73,271. In addition, \$130,000 is budgeted as a subsidy to the Golf Course Improvement Fund in 2004-05. These funds will be used to rebuild number 10, 11 and 16 greens.

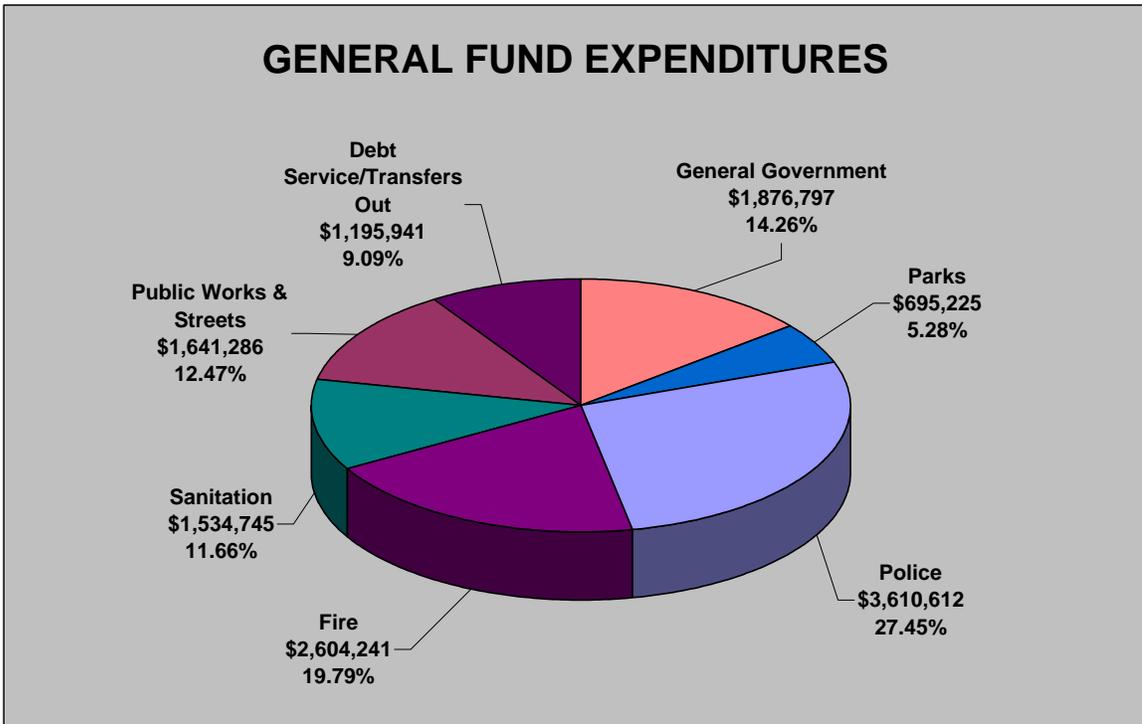
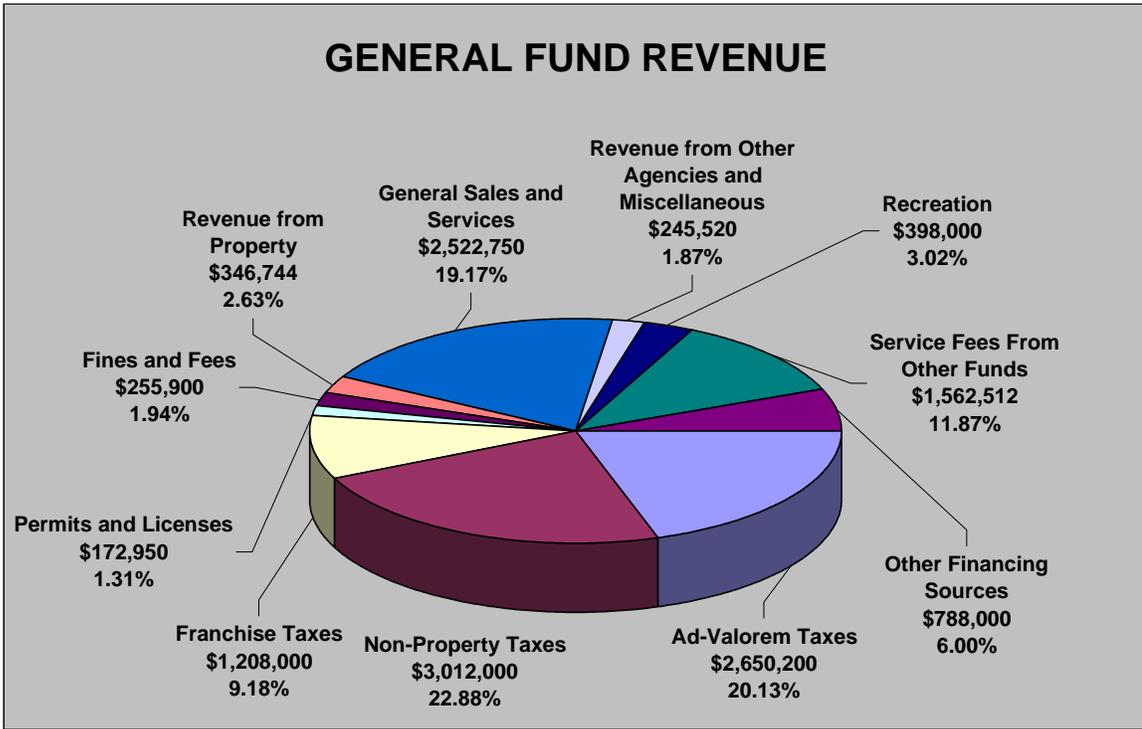
Administrative fees from other funds are paid to the General Fund for administrative services provided to these funds. The actual cost of providing these services is reimbursed to the General Fund based on a cost allocation plan prepared by an outside consultant. This budget provides reimbursement to the General Fund by the Utility Fund at \$402,564, the Airpark Fund at \$92,009, the E.M.S. Fund at \$70,513, the Motel Tax Fund at \$25,000, and the Correctional Center Fund at \$15,048.

Cornell Corrections, Inc. will pay the City approximately \$686,000 for contractual arrangements regarding the operation of the four City-owned correctional units and \$243,360 for the lease of these facilities. Cornell will pay additional lease revenue to the Airpark Fund for the lease of property at the Industrial Park.

The proposed 2004-05 budget includes approximately \$132,000 additional salary and benefits for the implementation of the new merit pay plan. The City contracted with an independent consulting firm in 2002-03 to develop a classification system and establish a merit pay plan. Additionally, it is anticipated that health insurance premium costs will increase by approximately twelve percent (12%).

There is a total of \$795,500 budgeted for capital outlay in the General Fund. Of that amount, \$778,000 will be funded through a lease-purchase financing arrangement, \$10,000 will be funded through a loan from the Capital Replacement Fund and \$7,500 will be funded from restricted fund balance. The new loans will result in \$99,178 debt service requirements during 2004-05, of which \$85,919 is principal and \$13,259 is interest expense.

FISCAL YEAR 2004-05



GENERAL FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$2,395,803	\$2,390,805	\$2,416,997
Restricted Fund Balance	664,676	787,345	906,816
<u>Receipts</u>			
Ad-Valorem Taxes	2,415,647	2,535,200	2,650,200
Non-Property Taxes	2,851,687	3,011,000	3,012,000
Franchise Taxes	1,277,812	1,204,089	1,208,000
Permits and Licenses	342,585	320,355	172,950
Fines and Fees	287,756	261,000	255,900
Revenue From Property	369,555	346,944	346,744
General Sales and Service	2,092,518	2,095,250	2,522,750
Revenue From Other Agencies	177,577	227,047	175,092
Recreation	316,591	308,925	398,000
Miscellaneous	102,349	75,358	70,428
Service Fees From Other Funds	1,203,736	1,285,432	1,291,154
Other Financing Sources	209,093	394,324	788,000
Total Receipts	11,646,906	12,064,924	12,891,218
<u>Transfers-In</u>			
Correctional Center Fund	319,679	291,324	271,358
Other Funds	29,697	10,000	0
Total Transfers-In	349,376	301,324	271,358
Total Current Receipts	11,996,282	12,366,248	13,162,576
Total Funds Available	15,056,761	15,544,398	16,486,389
<u>Expenditures</u>			
Personnel Services	7,521,353	7,877,772	8,237,690
Supplies and Materials	549,164	586,198	566,974
Maintenance of Land	261	677	700
Maintenance of Structures	392,131	366,632	396,900
Maintenance of Equipment	742,503	687,746	667,163
Contractual Services	1,214,081	1,164,499	1,125,848
Sundry Charges	146,889	189,566	172,131
Debt Service	624,185	624,753	702,670
Capital Outlay	382,991	418,681	795,500
Total Expenditures	11,573,558	11,916,524	12,665,576
<u>Transfers-Out</u>			
Transfers to Other Funds	305,053	304,061	493,271
Total Transfers-Out	305,053	304,061	493,271
Total Budgeted Expenditures	11,878,611	12,220,585	13,158,847
Restricted Fund Balance	787,345	906,816	1,226,500
Ending Fund Balance	\$2,390,805	\$2,416,997	\$2,101,042

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005	
AD-VALOREM TAXES				
4010	CURRENT TAX COLLECTIONS	2,243,087.91-	2,385,000.00-	2,500,000.00-
4011	PENALTY & INTEREST CURR TAXES	11,747.75-	14,500.00-	14,500.00-
4012	DELINQUENT TAXES	99,342.39-	80,000.00-	76,700.00-
4013	PENALTY & INTEREST DEL. TAXES	40,503.19-	38,000.00-	38,000.00-
4016	LEGAL FEES - TAXES	20,965.50-	17,700.00-	21,000.00-
	** CATEGORY TOTALS	<u>2,415,646.74-</u>	<u>2,535,200.00-</u>	<u>2,650,200.00-</u>
NON-PROPERTY TAXES				
4020	CITY SALES TAXES	2,730,079.97-	2,875,000.00-	2,875,000.00-
4042	OCCUPATION TAXES	2,630.00-	2,000.00-	2,000.00-
4043	MIXED DRINK TAX	6,685.67-	6,000.00-	6,000.00-
4046	BINGO TAX	29,615.59-	29,000.00-	28,000.00-
4048	INDUSTRIAL AGREEMENT FEES	82,676.22-	99,000.00-	101,000.00-
	** CATEGORY TOTALS	<u>2,851,687.45-</u>	<u>3,011,000.00-</u>	<u>3,012,000.00-</u>
FRANCHISE TAXES				
4050	GAS FRANCHISE	184,802.36-	180,000.00-	180,000.00-
4051	ELECTRIC FRANCHISE	806,124.16-	724,089.00-	725,000.00-
4052	TELEPHONE FRANCHISE	188,020.84-	185,000.00-	185,000.00-
4054	CABLE TV FRANCHISE	98,864.50-	115,000.00-	118,000.00-
	** CATEGORY TOTALS	<u>1,277,811.86-</u>	<u>1,204,089.00-</u>	<u>1,208,000.00-</u>
PERMITS & LICENSES				
4100	BUILDING PERMITS	25,216.88-	13,000.00-	20,000.00-
4101	MOVING PERMITS	225.00-	255.00-	200.00-
4102	SIGN PERMITS	1,215.00-	1,500.00-	1,200.00-
4103	ELECTRICAL PERMITS	7,566.30-	5,500.00-	6,000.00-
4104	GAS PERMITS	4,291.00-	2,500.00-	2,500.00-
4105	PLUMBING PERMITS	4,441.75-	3,500.00-	3,000.00-
4106	PAVING CUT PERMITS	137,207.51-	130,000.00-	130,000.00-
4107	CURB & SIDEWALK PERMITS	125.00-	100.00-	100.00-
4109	POOL HALL PERMITS	225.00-	100.00-	100.00-
4116	DUMP GROUND PERMITS	150,151.50-	155,000.00-	750.00-
4132	ELECTRICIAN LICENSE	2,757.50-	2,500.00-	2,500.00-
4133	DOG LICENSE	4,865.50-	2,800.00-	3,000.00-
4136	DEMOLITION PERMITS	125.00-	500.00-	250.00-

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005	
PERMITS & LICENSES				
4137	AMUSEMENT PERMITS	750.00-	500.00-	750.00-
4141	PARK ALCOHOL BEVERAGE PERMITS	300.00-	200.00-	200.00-
4142	DANCE HALL PERMITS	200.00-	50.00-	50.00-
4143	MECHANICAL PERMITS	2,484.01-	2,000.00-	2,000.00-
4144	OTHER PERMITS	437.75-	350.00-	350.00-
	** CATEGORY TOTALS	<u>342,584.70-</u>	<u>320,355.00-</u>	<u>172,950.00-</u>
OTHER AGENCIES				
4205	HOWARD COUNTY	77,024.26-	125,000.00-	72,592.00-
4206	HOWARD COUNTY 911	32,552.66-	30,047.00-	30,500.00-
4207	HOWARD COUNTY DISPATCH	21,999.96-	22,000.00-	22,000.00-
4220	BSISD DONATION-DARE & RES OFCR	46,000.00-	50,000.00-	50,000.00-
	** CATEGORY TOTALS	<u>177,576.88-</u>	<u>227,047.00-</u>	<u>175,092.00-</u>
GENERAL SALES & SERVICE				
4301	REFUSE COLLECTION SERVICE	1,947,270.49-	1,950,000.00-	2,050,000.00-
4302	ZONE CHANGE FEES	1,500.00-	250.00-	250.00-
4303	LANDFILL GATE FEES	0.00	0.00	67,500.00-
4304	COMMERCIAL TIPPING FEES	0.00	0.00	260,000.00-
4356	LANDFILL ENVIRONMENT FEES	132,502.41-	133,000.00-	133,000.00-
4381	SALE OF COMPOST MATERIALS	11,245.28-	12,000.00-	12,000.00-
	** CATEGORY TOTALS	<u>2,092,518.18-</u>	<u>2,095,250.00-</u>	<u>2,522,750.00-</u>
FINES & FEES				
4401	FINES	186,350.28-	175,000.00-	175,000.00-
4402	WARRANT FEES	16,697.85-	19,000.00-	15,000.00-
4403	SERVICE FEES	4,746.70-	3,500.00-	4,000.00-
4404	ANIMAL SHELTER FEES	4,778.90-	6,000.00-	5,000.00-
4405	COURT COSTS	13,049.70-	10,000.00-	10,000.00-
4406	DEFENSIVE DRIVING REQUESTS	6,635.00-	5,000.00-	5,000.00-
4407	DEFENSIVE DRIVING/DISMISSALS	7,598.88-	5,500.00-	5,000.00-
4410	MISCELLANEOUS COURT FEES	14,157.00-	12,000.00-	12,000.00-
4412	ARREST FEES MUNICIPAL COURT	16,130.05-	12,000.00-	12,000.00-
4413	ARREST FEES COUNTY	835.71-	1,000.00-	900.00-
4416	MUNICIPAL CT-PAYMENT PLAN FEES	4,337.50-	3,000.00-	3,000.00-
4417	MUNICIPAL CT-TECHNOLOGY FEES	12,438.82-	9,000.00-	9,000.00-

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
FINES & FEES			
** CATEGORY TOTALS	287,756.39-	261,000.00-	255,900.00-
RECREATION			
4500 GOLF COURSE GREEN FEES	212,748.78-	200,000.00-	285,000.00-
4501 GOLF COURSE TRAIL FEES	30,048.27-	30,000.00-	30,000.00-
4502 SWIMMING POOL	23,706.00-	30,000.00-	30,000.00-
4503 MOSS LAKE	7,293.00-	9,000.00-	13,000.00-
4504 GOLF CART SHED RENTALS	31,020.00-	31,000.00-	31,000.00-
4509 BALLFIELD REVENUES	11,775.00-	8,925.00-	9,000.00-
** CATEGORY TOTALS	316,591.05-	308,925.00-	398,000.00-
INTEREST INCOME			
4602 INTEREST INCOME	26,745.17-	25,000.00-	30,000.00-
4614 INTEREST INC-LANDFILL CLOSURE	7,360.14-	6,000.00-	6,500.00-
** CATEGORY TOTALS	34,105.31-	31,000.00-	36,500.00-
PROPERTIES			
4701 MISCELLANEOUS RENTALS	2,450.00-	2,000.00-	2,000.00-
4702 AUDITORIUM RENTAL	300.00-	0.00	0.00
4703 KBYG RENTAL	3,384.00-	3,384.00-	3,384.00-
4704 POCO LAMBRO RENTAL REVENUE	22,200.00-	22,200.00-	22,200.00-
4707 MINERAL ROYALTY	105,621.03-	76,000.00-	75,000.00-
4709 LEASE OF LAND	1,600.00-	0.00	800.00-
4734 LEASE REVENUE-CORRECTIONAL CEN	234,000.00-	243,360.00-	243,360.00-
** CATEGORY TOTALS	369,555.03-	346,944.00-	346,744.00-
SERVICE FEES FROM OTHER FUNDS			
4819 TRANSFER FROM OTHER FUND	0.00	10,000.00-	0.00
4824 TRANSFER FROM CORRECTIONAL CTR	319,678.55-	291,324.00-	271,358.00-
4830 TRANSFER FROM GOLF IMPROV. FUN	29,696.53-	0.00	0.00
** CATEGORY TOTALS	349,375.08-	301,324.00-	271,358.00-
MISCELLANEOUS			
4900 CASH OVER/(SHORT)	107.35	0.00	0.00

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
MISCELLANEOUS			
4901 SAFETY LIGHTING	9,427.56-	9,428.00-	9,428.00-
4902 REFUND ON INSURANCE	1,194.92-	0.00	0.00
4903 INSURANCE RECOVERY	1,391.61-	11,957.00-	2,000.00-
4905 OTHER INCOME	38,688.27-	7,000.00-	7,000.00-
4906 RETURNED CHECK FEES	822.79-	500.00-	500.00-
4921 OTHER FINANCING SOURCES	209,093.51-	394,324.00-	788,000.00-
4925 CONTRIBUTIONS	16,825.71-	15,473.00-	15,000.00-
4951 REVENUE FROM WATER & SEWER FUN	375,707.00-	384,113.00-	402,564.00-
4952 REVENUES FROM AIRPARK FUND	87,122.00-	107,575.00-	92,009.00-
4955 REVENUE FROM MOTEL TAX FUND	8,000.00-	25,000.00-	25,000.00-
4957 REVENUES FM CORRECTIONAL CENT	676,777.50-	701,561.00-	701,068.00-
4959 REVENUES FROM EMS FUND	56,130.00-	67,183.00-	70,513.00-
** CATEGORY TOTALS	<u>1,481,073.52-</u>	<u>1,724,114.00-</u>	<u>2,113,082.00-</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	11,996,282.19-	12,366,248.00-	13,162,576.00-

**GENERAL FUND
EXPENDITURES BY DEPARTMENT
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
110 City Council	\$239,409	\$164,243	\$123,317
120 Finance	302,595	319,730	329,382
130 City Manager	174,622	189,829	189,225
140 Information Technology	101,004	94,740	313,946
150 Legal	74,193	77,921	78,233
160 Human Resources	210,355	241,350	243,369
170 Correctional Center	130,842	102,829	77,863
200 Police	3,155,744	3,291,300	3,451,731
210 Fire	2,241,091	2,440,947	2,523,248
220 Municipal Court	188,268	197,746	203,495
230 Fire Marshal	71,791	81,008	80,993
240 Animal Control	130,978	142,619	158,881
300 Code Enforcement/Inspections	179,881	200,254	227,184
310 Offender Program	88,785	38,046	43,925
320 Streets	1,229,672	1,282,699	1,370,177
330 Sanitation	635,705	896,526	727,984
350 Landfill	673,869	472,595	681,746
360 Compost	181,114	120,322	125,015
370 Parks	313,550	318,873	359,435
380 Swimming Pool	35,195	38,196	37,144
390 Golf Course	267,798	251,939	273,029
410 Lake	21,687	21,319	25,617
420 City Hall-Auditorium	81,905	85,774	96,342
000 Non-Departmental	219,320	220,966	221,625
000 Debt Service	624,185	624,753	702,670
000 Transfers Out	305,053	304,061	493,271
TOTAL	\$11,878,611	\$12,220,585	\$13,158,847

Dept. 110 – City Council**General Fund**

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.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$57,068	\$54,400	\$18,000
51 – Supplies and Materials	6,147	4,956	5,550
54 – Maintenance of Equipment	300	0	0
55 – Contractual Services	175,895	104,887	99,767
Total	\$239,409	\$164,243	\$123,317

Budget Highlights:

5010 – Salaries – Elimination of secretary position

5124 – Election Expense – (RB) – Mayoral and District 5 election – (PB) – Districts 1 and 3 elections

5521 – Special Services – Sympathy flowers, star employee awards, retirement gifts, Christmas certificates, service pins, employee picnic

5521-07 – Special Services Accountants – Cost of annual audit

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 110 CITY COUNCIL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARY	43,424.49	40,168.00	18,000.00
5040 SAFETY INCENTIVE	75.00	50.00	0.00
5045 LONGEVITY	4,381.93	4,773.00	0.00
5050 RETIREMENT	2,846.02	2,795.00	0.00
5060 GROUP INSURANCE	3,703.68	3,963.00	0.00
5065 WORKERS' COMPENSATION	373.60	95.00	0.00
5070 RETIREMENT-DEFERRED COMP	1,667.09	1,681.00	0.00
5075 LIFE & DISABILITY INS	532.84	668.00	0.00
5085 UNEMPLOYMENT TAXES	63.00	207.00	0.00
** CATEGORY TOTALS	<u>57,067.65</u>	<u>54,400.00</u>	<u>18,000.00</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,909.60	1,500.00	1,500.00
5112 FOOD SUPPLIES	438.44	450.00	450.00
5117 MINOR APPARATUS	0.00	0.00	150.00
5123 OTHER SUPPLIES	301.00	300.00	300.00
5124 POSTAGE	219.66	150.00	150.00
5129 ELECTION EXPENSE	3,277.98	2,556.00	3,000.00
** CATEGORY TOTALS	<u>6,146.68</u>	<u>4,956.00</u>	<u>5,550.00</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	300.00	0.00	0.00
** CATEGORY TOTALS	<u>300.00</u>	<u>0.00</u>	<u>0.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	556.65	350.00	0.00
5520 INSURANCE	44,725.23	51,567.00	51,567.00
5521 SPECIAL SERVICES	43,104.80	20,000.00	15,000.00
5521-05 SPL SERVICES-ENGINEERS	57,632.22	1,000.00	1,000.00
5521-07 SPL SERVICES-ACCOUNTANTS	17,070.20	22,800.00	22,800.00
5525 ADVERTISING	2,935.65	1,500.00	1,500.00
5530 TRAVEL EXPENSE	6,371.95	4,500.00	4,500.00
5540 DUES & SUBSCRIPTIONS	805.00	650.00	650.00
5541 PERMITS,LICENSES,TESTING FEES	0.00	20.00	0.00
5555 EDUCATION & TRAINING	2,058.82	1,700.00	1,750.00
5580 SETTLES HOTEL	634.14	800.00	1,000.00

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 110 CITY COUNCIL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
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55- CONTRACTUAL SERVICES

** CATEGORY TOTALS	175,894.66	104,887.00	99,767.00
	=====	=====	=====
*** DEPARTMENT TOTALS	239,408.99	164,243.00	123,317.00

	PERSONNEL SCHEDULE				
	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
ADMINISTRATIVE SECRETARY	10	805	01	01	00
			01	01	00

Dept. 120 – Finance

General Fund

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 Director of Finance also functions as the City Secretary, responsible for maintaining the official City records and conducting City elections.

ACHIEVEMENTS:

- Provided online and compact disc access of the City’s annual budget document.
- Achieved cost savings by establishing in-house printing of the annual budget and audit documents.
- Established a records management database for contracts, agreements and other permanent documents.

GOALS:

- Prepare for and hold a special election taking various bond propositions to the voters and, depending on the election outcome, issue new bonds.
- Assist departments with conversion to a new windows-based software system and coordinate accurate transfer of data to the new system.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$275,928	\$290,638	\$304,637
51 – Supplies and Materials	10,693	14,246	11,650
55 – Contractual Services	15,973	14,846	13,095
Total	\$302,595	\$319,730	\$329,382

Budget Highlights:

5110 – Office Supplies – (RB) Includes additional funds for filing cabinets

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 120 FINANCE DEPARTMENT

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	206,259.00	213,991.00	221,601.00
5022 VACATION BUY BACK	2,048.20	3,610.00	5,000.00
5035 OVERTIME	1,235.33	3,000.00	3,000.00
5040 SAFETY INCENTIVE	375.00	375.00	0.00
5045 LONGEVITY	1,555.90	1,907.00	2,544.00
5050 RETIREMENT	19,813.05	20,416.00	22,648.00
5060 GROUP INSURANCE	23,438.76	25,015.00	26,631.00
5065 WORKERS' COMPENSATION	1,829.29	690.00	695.00
5070 RETIREMENT-DEFERRED COMP	11,623.85	12,280.00	12,812.00
5075 LIFE & DISABILITY INSURANCE	4,312.92	4,881.00	5,092.00
5080 MEDICARE	3,058.88	3,231.00	3,372.00
5085 UNEMPLOYMENT TAXES	378.00	1,242.00	1,242.00
** CATEGORY TOTALS	<u>275,928.18</u>	<u>290,638.00</u>	<u>304,637.00</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	5,933.42	9,100.00	6,500.00
5112 FOOD SUPPLIES	16.72	0.00	0.00
5117 MINOR APPARATUS	0.00	46.00	50.00
5124 POSTAGE	4,743.23	5,100.00	5,100.00
** CATEGORY TOTALS	<u>10,693.37</u>	<u>14,246.00</u>	<u>11,650.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,289.27	2,600.00	2,600.00
5520 INSURANCE	711.40	775.00	775.00
5521 SPECIAL SERVICES	0.00	0.00	350.00
5521-07 SPECIAL SERVICES-ACCOUNTANTS	0.00	20.00	20.00
5530 TRAVEL EXPENSE	7,056.30	4,700.00	6,700.00
5540 DUES & SUBSCRIPTIONS	2,149.00	2,000.00	2,000.00
5541 PERMITS,LICENSES,TESTING FEES	989.00	191.00	150.00
5555 EDUCATION AND TRAINING	2,778.52	4,560.00	500.00
** CATEGORY TOTALS	<u>15,973.49</u>	<u>14,846.00</u>	<u>13,095.00</u>
*** DEPARTMENT TOTALS	<u>302,595.04</u>	<u>319,730.00</u>	<u>329,382.00</u>

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 120 FINANCE DEPARTMENT

ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
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PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
DIRECTOR OF FINANCE	24	1959	01	01	01
ASST DIRECTOR OF FINANCE	22	1608	01	01	01
STAFF ACCOUNTANT	16	1083	02	02	02
ASSISTANT CITY SECRETARY	12	889	01	01	01
ACCOUNTS PAYABLE TECHNICIAN	12	889	01	01	01
			06	06	06

Dept. 130 – City Manager

General Fund

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:

- Negotiated a new franchise agreement with Cox Communications.
- Renegotiated City Contract with the Federal Bureau of Prisons for operation of the correctional facilities.
- Provided quarterly project and financial reports to the City Council.

GOALS:

- Continue monitoring the budget to determine areas for cost savings and improved efficiency.
- Develop a long-term plan for the City/County Landfill.
- Review and update existing contracts with Cornell Corrections.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$159,778	\$174,983	\$179,744
51 – Supplies and Materials	7,363	6,225	2,225
55 – Contractual Services	7,482	8,621	7,256
Total	\$174,622	\$189,829	\$189,225

Budget Highlights:

5110 – Office Supplies – (RB) – Includes printing of the budget document

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 130 CITY MANAGER

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	112,493.59	125,223.00	126,829.00
5015 AUTO ALLOWANCE	6,600.00	6,600.00	6,600.00
5022 VACATION BUY BACK	2,533.80	2,851.00	2,850.00
5040 SAFETY INCENTIVE	75.00	75.00	0.00
5045 LONGEVITY	4,131.39	4,347.00	4,575.00
5050 RETIREMENT	11,808.78	12,411.00	13,727.00
5060 GROUP INSURANCE	11,409.60	11,819.00	12,952.00
5065 WORKERS' COMPENSATION	958.41	420.00	423.00
5070 RETIREMENT-DEFERRED COMP	6,931.67	7,466.00	7,765.00
5075 LIFE & DISABILITY INSURANCE	2,357.28	2,967.00	3,086.00
5080 MEDICARE	352.07	390.00	523.00
5085 UNEMPLOYMENT TAXES	126.00	414.00	414.00
** CATEGORY TOTALS	<u>159,777.59</u>	<u>174,983.00</u>	<u>179,744.00</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	7,163.62	6,000.00	2,000.00
5112 FOOD	101.74	100.00	100.00
5124 POSTAGE	97.32	125.00	125.00
** CATEGORY TOTALS	<u>7,362.68</u>	<u>6,225.00</u>	<u>2,225.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,092.77	1,100.00	1,100.00
5520 INSURANCE	162.66	181.00	181.00
5521 SPECIAL SERVICES	350.00	350.00	0.00
5530 TRAVEL EXPENSE	4,494.26	6,000.00	5,000.00
5540 DUES & SUBSCRIPTION	559.92	450.00	450.00
5541 PERMITS, LICENSES, TESTING FEE	265.00	40.00	0.00
5555 EDUCATION & TRAINING	556.90	500.00	525.00
** CATEGORY TOTALS	<u>7,481.51</u>	<u>8,621.00</u>	<u>7,256.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 174,621.78	<u>=====</u> 189,829.00	<u>=====</u> 189,225.00

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 130 CITY MANAGER

ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
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PERSONNEL SCHEDULE

PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
CITY MANAGER	N/A	01	01	01
ADMINISTRATIVE ASSISTANT	12 889	01	01	01
		02	02	02

Dept. 140 – Information Technology

General Fund

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

ACHIEVEMENTS:

- Developed an Information System Database to track PC equipment, license compliance, user training, and disaster recovery.
- Updated website to allow users to search City Council meeting agendas and minutes of the meetings.
- Continued to phase out older PC and network equipment with 60% of workstations being current generation.

GOALS:

- Implement Phase IV of the Information Systems Upgrade.
- Expand document imaging program to include documents in the Finance and Fire departments as well as an online mapping program.
- Develop an intranet search engine to search archived documents.
- Implement a printer cartridge recycling program.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$63,417	\$65,843	\$68,010
51 – Supplies and Materials	3,052	9,320	3,875
54 – Maintenance of Equipment	17,666	17,195	17,150
55 – Contractual Services	1,062	2,382	4,911
63 – Equipment	15,807	0	220,000
Total	\$101,004	\$94,740	\$313,946

Budget Highlights:

5110 – Office Supplies – (RB) – Purchase of scanner for City Hall
5411 – Maintenance of Furniture & Fixtures – Annual maintenance agreements
5530 – Travel Expense – (PB) Attend Incode Annual Education Forum
6310 – Furniture & Fixtures – (PB) Phase IV of Information Systems Upgrade

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 140 INFORMATION TECHNOLOGY

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	43,806.40	44,773.00	45,911.00
5015 AUTO ALLOWANCE	2,400.00	2,400.00	2,400.00
5022 VACATION BUY BACK	1,254.00	1,254.00	1,300.00
5035 OVERTIME	941.83	1,200.00	1,200.00
5040 SAFETY INCENTIVE	75.00	75.00	0.00
5045 LONGEVITY	1,414.10	1,818.00	1,966.00
5050 RETIREMENT	4,672.56	4,719.00	5,148.00
5060 GROUP INSURANCE	4,010.40	4,525.00	4,886.00
5065 WORKERS' COMPENSATION	398.11	159.00	157.00
5070 RETIREMENT-DEFERRED COMP	2,741.59	2,838.00	2,912.00
5075 LIFE & DISABILITY INSURANCE	918.17	1,128.00	1,157.00
5080 MEDICARE	721.57	747.00	766.00
5085 UNEMPLOYMENT TAXES	63.00	207.00	207.00
** CATEGORY TOTALS	63,416.73	65,843.00	68,010.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,990.44	9,245.00	3,800.00
5124 POSTAGE	61.76	75.00	75.00
** CATEGORY TOTALS	3,052.20	9,320.00	3,875.00
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	17,666.40	17,195.00	17,150.00
** CATEGORY TOTALS	17,666.40	17,195.00	17,150.00
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	673.19	700.00	700.00
5520 INSURANCE	88.65	111.00	111.00
5530 TRAVEL EXPENSE	0.00	950.00	1,450.00
5541 LICENSES, PERMITS, TESTING FEES	0.00	621.00	2,650.00
5555 EDUCATION & TRAINING	300.00	0.00	0.00
** CATEGORY TOTALS	1,061.84	2,382.00	4,911.00
63- EQUIPMENT			
6310 FURNITURE, FIXTURE	15,806.72	0.00	220,000.00

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 140 INFORMATION TECHNOLOGY

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
63- EQUIPMENT			
** CATEGORY TOTALS	15,806.72	0.00	220,000.00
*** DEPARTMENT TOTALS	101,003.89	94,740.00	313,946.00

PERSONNEL SCHEDULE					
	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
INFORMATION TECHNOLOGY MANAGER	22	1608	01	01	01
			01	01	01

Dept. 150 – Legal**General Fund**

The City Attorney provides legal advice and services to the City Council and City administration ensuring that city policies are in compliance with the City Charter and State law.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$5,705	\$6,034	\$6,475
51 – Supplies and Materials	666	375	525
55 – Contractual Services	67,822	71,512	71,233
Total	\$74,193	\$77,921	\$78,233

Budget Highlights:

5060 – Group Insurance – Health Insurance for City Attorney

5521 – Special Services – Contract for City Attorney and fees for outside attorneys

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 150 LEGAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5060 GROUP INSURANCE	5,704.80	6,034.00	6,475.00
** CATEGORY TOTALS	<u>5,704.80</u>	<u>6,034.00</u>	<u>6,475.00</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	641.52	350.00	300.00
5117 MINOR APPARATUS	0.00	0.00	200.00
5124 POSTAGE	24.44	25.00	25.00
** CATEGORY TOTALS	<u>665.96</u>	<u>375.00</u>	<u>525.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	281.24	410.00	410.00
5520 INSURANCE	65.73	73.00	73.00
5521 SPECIAL SERVICES	1,037.77	450.00	450.00
5521-11 SPECIAL SERVICES-ATTORNEY FEES	65,931.19	70,000.00	70,000.00
5530 TRAVEL EXPENSE	214.47	275.00	275.00
5541 LICENSES, PERMITS, TESTING FEES	284.00	284.00	0.00
5555 EDUCATION & TRAINING	8.00	20.00	25.00
** CATEGORY TOTALS	<u>67,822.40</u>	<u>71,512.00</u>	<u>71,233.00</u>
*** DEPARTMENT TOTALS	<u>74,193.16</u>	<u>77,921.00</u>	<u>78,233.00</u>

Dept. 160 – Human Resources

General Fund

Human Resources provides recruitment, employee orientation, job classification, benefits management, payroll processing, personnel policies, and maintains files for 265 City employees. The department also sponsors safety programs to increase awareness of potential workplace hazards.

ACHIEVEMENTS:

- Implemented new classification system, pay scale and performance management program.
- Provided training for all supervisors in employment law and performance management.
- Obtained “Certified Benefits Administrator” from TMRS for two department employees in order to better serve employees covered under TMRS retirement.

GOALS:

- Revise safety program and implement a return-to-work policy.
- Establish an on-going training program for supervisory personnel.
- Revise City Personnel Policies and Procedures.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$152,466	\$180,217	\$191,555
51 – Supplies and Materials	6,951	8,000	6,050
54 – Maintenance of Equipment	1,449	2,190	2,195
55 – Contractual Services	43,299	50,943	43,569
63 – Equipment	6,190	0	0
Total	\$210,355	\$241,350	\$243,369

Budget Highlights:

5110 – Office Supply (PB) – Includes new computer for Director

5411 – Maintenance of Furniture & Fixtures – Includes annual maintenance fee for payroll software system and Human Resource software

5521-13 – Special Services – Employee Testing – Costs of drug testing and background checks for all new hires, random drug testing and required DOT testing; employee physicals and immunizations.

5555 – Education & Training – Training materials for Supervisor training and other programs

5570 – Civil Service – Testing for Fire Department and other costs incidental to civil service administration

FUND: 002- GENERAL FUND

DIV: 003- PERSONNEL

DEPT: 160 HUMAN RESOURCES

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	114,167.78	134,305.00	141,320.00
5022 VACATION BUY BACK	0.00	1,569.00	1,700.00
5035 OVERTIME	85.02	200.00	200.00
5040 SAFETY INCENTIVE	225.00	225.00	0.00
5045 LONGEVITY	793.99	1,079.00	1,492.00
5050 RETIREMENT	10,784.89	12,593.00	14,117.00
5060 GROUP INSURANCE	15,121.43	16,414.00	18,201.00
5065 WORKERS' COMPENSATION	941.19	426.00	435.00
5070 RETIREMENT-DEFERRED COMP	6,317.12	7,575.00	7,986.00
5075 LIFE & DISABILITY INSURANCE	2,112.99	3,010.00	3,174.00
5080 MEDICARE	1,662.34	1,993.00	2,102.00
5085 UNEMPLOYMENT TAXES	254.39	828.00	828.00
** CATEGORY TOTALS	152,466.14	180,217.00	191,555.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	4,533.05	5,800.00	3,600.00
5112 FOOD SUPPLIES	18.13	0.00	0.00
5117 MINOR APPARATUS	0.00	0.00	250.00
5124 POSTAGE	2,399.77	2,200.00	2,200.00
** CATEGORY TOTALS	6,950.95	8,000.00	6,050.00
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	1,449.00	2,190.00	2,195.00
** CATEGORY TOTALS	1,449.00	2,190.00	2,195.00
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,867.19	1,966.00	1,966.00
5520 INSURANCE	197.73	223.00	223.00
5521-13 SPCL SVCS-EMPLOYEE TESTING	16,195.50	23,500.00	22,000.00
5525 ADVERTISING	8,629.44	9,500.00	8,000.00
5530 TRAVEL EXPENSE	5,521.11	4,500.00	3,500.00
5540 DUES & SUBSCRIPTIONS	1,224.87	574.00	600.00
5541 PERMITS,LICENSES,&TESTING FEES	1,057.00	80.00	780.00
5555 EDUCATION & TRAINING	5,731.45	4,800.00	3,500.00
5570 CIVIL SERVICE	2,874.75	5,800.00	3,000.00
** CATEGORY TOTALS	43,299.04	50,943.00	43,569.00

FUND: 002- GENERAL FUND

DIV: 003- PERSONNEL

DEPT: 160 HUMAN RESOURCES

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
63- EQUIPMENT			
6310 FURNITURE, FIXTURES	6,190.00	0.00	0.00
** CATEGORY TOTALS	<u>6,190.00</u>	<u>0.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>210,355.13</u>	<u>241,350.00</u>	<u>243,369.00</u>

	PAY GRADE	PERSONNEL SCHEDULE			
		BEGINNING PAY	2002-2003	2003-2004	2004-2005
DIRECTOR OF ADMIN. SERVICES	24	1959	01	01	01
PERSONNEL MANAGER	16	1083	01	01	01
PAYROLL COORDINATOR	14	981	01	01	01
PERSONNEL TECHNICIAN	12	889	01	01	01
			<u>04</u>	<u>04</u>	<u>04</u>

Dept. 170 – Correctional Center**General Fund**

The Correctional Center Department provides oversight of daily operations of the Big Spring Correctional Center and assures compliance with the Statement of Work (SOW) as mutually agreed upon by the City and the Federal Bureau of Prisons (FBOP). The office is liaison between the City, FBOP, and the contractor (Cornell Corrections).

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$126,460	\$98,499	\$73,317
51 – Supplies and Materials	641	929	600
54 – Maintenance of Equipment	481	650	450
55 – Contractual Services	3,260	2,751	3,496
Total	\$130,842	\$102,829	\$77,863

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 170 CORRECTIONAL CENTER

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	99,404.48	77,131.00	57,347.00
5045 LONGEVITY	157.05	270.00	268.00
5050 RETIREMENT	9,433.49	7,089.00	5,612.00
5060 GROUP INSURANCE	7,407.36	6,274.00	4,438.00
5065 WORKERS' COMPENSATION	806.94	240.00	173.00
5070 RETIREMENT-DEFERRED COMP	5,534.10	4,264.00	3,175.00
5075 LIFE & DISABILITY INSURANCE	2,022.46	1,695.00	1,262.00
5080 MEDICARE	1,456.34	1,122.00	835.00
5085 UNEMPLOYMENT TAXES	237.46	414.00	207.00
** CATEGORY TOTALS	<u>126,459.68</u>	<u>98,499.00</u>	<u>73,317.00</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	135.62	0.00	0.00
5116 GASOLINE, OIL & GREASE	371.57	500.00	500.00
5117 MINOR APPARATUS	0.00	250.00	0.00
5124 POSTAGE	133.90	179.00	100.00
** CATEGORY TOTALS	<u>641.09</u>	<u>929.00</u>	<u>600.00</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	481.20	650.00	450.00
** CATEGORY TOTALS	<u>481.20</u>	<u>650.00</u>	<u>450.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	754.35	500.00	500.00
5520 INSURANCE	369.15	346.00	346.00
5530 TRAVEL EXPENSE	2,061.08	1,805.00	2,500.00
5555 EDUCATION AND TRAINING	75.74	100.00	150.00
** CATEGORY TOTALS	<u>3,260.32</u>	<u>2,751.00</u>	<u>3,496.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 130,842.29	<u>=====</u> 102,829.00	<u>=====</u> 77,863.00

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 170 CORRECTIONAL CENTER

ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
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PERSONNEL SCHEDULE

PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
QUALITY ASSURANCE DIRECTOR	24 1959	01	01	01
		01	01	01

Dept. 200 – Police

General Fund

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 46 officers and 17 civilian employees who provide 24-hour service, 7 days a week in the areas of patrol, criminal investigations, and emergency dispatch and jail services.

ACHIEVEMENTS:

- Implemented Taser 26 (less-than-lethal defensive weapon) program.
- Provided two CERT (Civilian Emergency Response Team) classes.
- Administered over \$100,000 in grants for equipment purchases related to Homeland Security.

GOALS

- Complete implementation of Taser program by providing equipment to all officers.
- Begin upgrades to radio system for compliance with federal guidelines.
- Construct an Emergency Operations Center.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$2,641,627	\$2,732,475	\$2,891,866
51 – Supplies and Materials	111,700	126,600	125,050
52 – Maintenance of Land	100	377	400
53 – Maint. of Bldg./Structures	8,123	10,400	5,400
54 – Maintenance of Equipment	117,543	126,710	133,635
55 – Contractual Services	123,967	134,588	125,380
56 – Miscellaneous	15,387	24,470	25,000
64 – Vehicles	137,296	135,680	145,000
Total	\$3,155,744	\$3,291,300	\$3,451,731

Budget Highlights:

- 5117 – Minor Apparatus – Minor tools, radios, and other equipment
- 5119 – Chemicals – Chemicals for fingerprinting and biohazard kits
- 5121 – Educational & Recreation – Supplies for DARE program
- 5311 – Maintenance of Building – (RB) – Refurbish hallway and repair ceilings – (PB) – Refurbish interview rooms
- 5521 – Professional Services – Contract with statistical specialist for racial profiling reports, janitorial service, interpreters, credit checks, and towing
- 5555 – Education & Training – LETN Satellite training for officers, local training, ammunition and targets for training and qualification
- 5582 – Emergency Management – Operation of the Emergency Warning System
- 6401 – Motor Vehicles – (RB & PB) – Five police vehicles and equipment

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 200 POLICE

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	1,842,357.60	1,882,265.00	1,957,011.00
5015 AUTO ALLOWANCE	6,500.00	6,000.00	6,000.00
5021 TERMINATION PAY	5,121.57	5,306.00	5,000.00
5022 VACATION BUY BACK	19,285.60	18,450.00	19,000.00
5035 OVERTIME	59,222.29	60,000.00	60,000.00
5040 SAFETY INCENTIVE	2,746.60	2,625.00	0.00
5045 LONGEVITY	42,405.07	49,000.00	46,829.00
5050 RETIREMENT	187,387.39	188,445.00	206,426.00
5055 STANDBY PAY	18,920.00	20,800.00	20,800.00
5060 GROUP INSURANCE	225,912.73	225,606.00	292,120.00
5065 WORKERS' COMPENSATION	56,687.05	72,698.00	76,475.00
5070 RETIREMENT-DEFERRED COMP	109,921.67	113,355.00	116,777.00
5075 LIFE & DISABILITY INSURANCE	37,188.93	45,054.00	46,414.00
5080 MEDICARE	24,012.40	29,830.00	26,387.00
5085 UNEMPLOYMENT TAXES	3,958.38	13,041.00	12,627.00
** CATEGORY TOTALS	<u>2,641,627.28</u>	<u>2,732,475.00</u>	<u>2,891,866.00</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	15,245.54	18,000.00	17,000.00
5112 FOOD SUPPLIES	2,035.74	3,000.00	2,500.00
5113 ANIMAL EXPENSES-POLICE K-9 DOG	542.39	850.00	900.00
5114 WEARING APPAREL	16,167.69	24,000.00	23,500.00
5116 GASOLINE, OIL, & GREASE	60,654.78	60,000.00	60,000.00
5117 MINOR APPARATUS	9,915.06	10,400.00	11,500.00
5118 JANITORIAL SUPPLIES	1,583.79	2,100.00	2,000.00
5119 CHEMICALS	980.92	600.00	500.00
5120 MEDICAL AND SURGICAL	2.96	50.00	50.00
5121 EDUCATIONAL & RECREATION	352.80	3,000.00	2,500.00
5123 OTHER SUPPLIES	536.01	600.00	600.00
5124 POSTAGE	2,322.68	2,200.00	2,200.00
5128 UTILITIES	1,332.35	1,300.00	1,300.00
5130 JAIL	27.36	500.00	500.00
** CATEGORY TOTALS	<u>111,700.07</u>	<u>126,600.00</u>	<u>125,050.00</u>
52- MAINTENANCE OF LAND			
5213 WEED EXTERMINATION AND CONTROL	99.90	377.00	400.00
** CATEGORY TOTALS	<u>99.90</u>	<u>377.00</u>	<u>400.00</u>

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 200 POLICE

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	7,913.49	10,000.00	5,000.00
5314 MAINTENANCE OF SANITARY SEWER	209.89	400.00	400.00
** CATEGORY TOTALS	<u>8,123.38</u>	<u>10,400.00</u>	<u>5,400.00</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	7,227.24	14,000.00	15,000.00
5412 VEHICLE MAINTENANCE	99,279.06	100,000.00	106,785.00
5413 MAINTENANCE OF FIRE APPARATUS	36.00	110.00	150.00
5415 MAINTENANCE OF RADIOS	8,634.88	10,500.00	10,000.00
5422 MAINT HEATING & COOLING SYSTEM	1,430.14	1,100.00	500.00
5425 MAINT. MACHINERY,TOOLS & PUMPS	935.74	1,000.00	1,200.00
** CATEGORY TOTALS	<u>117,543.06</u>	<u>126,710.00</u>	<u>133,635.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	21,199.36	21,000.00	21,000.00
5515 HIRE OF EQUIPMENT	4,707.30	4,500.00	4,500.00
5520 INSURANCE	26,192.70	28,500.00	28,500.00
5521 SPECIAL SERVICES	15,178.83	12,000.00	12,000.00
5521-08 SPL SERVICES-MEDICAL	3,753.09	4,000.00	4,000.00
5521-12 SPECIAL SERVICES-CIT POL ACADE	1,923.40	1,363.00	2,000.00
5525 ADVERTISING	22.77	25.00	25.00
5530 TRAVEL EXPENSE	15,933.42	23,500.00	16,500.00
5530-01 TRAVEL/TRAINING - STATE FUNDED	2,083.50-	0.00	0.00
5540 DUES & SUBSCRIPTIONS	2,429.89	4,700.00	2,500.00
5541 PERMITS,LICENSES,TESTING FEES	355.00	1,000.00	355.00
5550 ELECTRICITY	16,841.58	17,000.00	17,000.00
5555 EDUCATION & TRAINING	13,585.56	14,500.00	14,500.00
5582 EMERGENCY MANAGEMENT	3,927.20	2,500.00	2,500.00
** CATEGORY TOTALS	<u>123,966.60</u>	<u>134,588.00</u>	<u>125,380.00</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS AND DAMAGES	15,386.93	24,470.00	25,000.00
** CATEGORY TOTALS	<u>15,386.93</u>	<u>24,470.00</u>	<u>25,000.00</u>
64- VEHICLES			
6401 MOTOR VEHICLES	137,296.28	135,680.00	145,000.00

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 200 POLICE

ACTUAL	ESTIMATED	PROPOSED
2002-2003	2003-2004	2004-2005

64- VEHICLES

** CATEGORY TOTALS	137,296.28	135,680.00	145,000.00
	=====	=====	=====
*** DEPARTMENT TOTALS	3,155,743.50	3,291,300.00	3,451,731.00

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
CHIEF OF POLICE	24	1959	01	01	01
LIEUTENANT	22	1608	03	04	04
SERGEANT	20	1320	07	07	07
DETECTIVE	17	1138	00	00	05
CORPORAL	17	1138	00	00	15
POLICE OFFICER	15	1031	30	30	10
INFORMATION TECH SPECIALIST	19	1256	01	01	01
IDENTIFICATION TECHNICIAN	15	1031	02	02	02
COMMUNICATIONS OFFICER	11	846	10	08	08
ADMINISTRATIVE ASSISTANT	12	889	01	01	01
JAILER	11	846	04	04	04
RECORDS TECHNICIAN	10	805	03	03	03
			62	61	61

Dept. 210 – Fire

General Fund

The Fire Department provides prevention and suppression services necessary for the protection of lives and property within the City. The Department mans five stations with 45 firefighters.

ACHIEVEMENTS:

- Passed all inspections and requirements for the Texas Commission on Fire Protection.
- Conducted CERT (Citizen Emergency Response Team) training in conjunction with the Police Department.
- Completed Phase I of Officer Training Program including team building, wellness and stress management.
- Implemented a drive/engineer program to assist in reducing vehicle maintenance cost.

GOALS:

- Complete Phase II of the Officer Training Program focusing on changes in firefighting techniques and strategies.
- Plan and participate in a large scale Emergency Management drill to evaluate county-wide resources.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$2,074,880	\$2,250,936	\$2,352,948
51 – Supplies and Materials	60,952	66,549	64,550
53 – Maint. of Bldg./Structures	6,786	6,000	5,000
54 – Maintenance of Equipment	43,720	53,050	42,775
55 – Contractual Services	54,754	57,412	57,975
63 – Equipment	0	7,000	0
Total	\$2,241,091	\$2,440,947	\$2,523,248

Budget Highlights:

- 5117 – Minor Apparatus – Includes purchases of breathing air bottles, lawn mowers, radio batteries, sections of firefighting hose and communications gear.
- 5123 – Other Supplies – includes rental of cylinders and breathing air
- 5311 – Building Maintenance – Continued maintenance and upkeep of all stations
- 5413 – Maintenance of Fire Apparatus – Testing for fire operations equipment
- 6310 – Furniture & Fixtures – (RB) – Breathing air booster pump

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 210 FIRE

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	1,377,224.22	1,451,113.00	1,527,626.00
5021 TERMINATION PAY	5,940.19	45,132.00	52,000.00
5022 VACATION BUY BACK	22,888.06	16,511.00	20,000.00
5035 OVERTIME	80,703.90	98,000.00	80,000.00
5040 SAFETY INCENTIVE	1,775.00	1,025.00	0.00
5045 LONGEVITY	67,039.76	69,128.00	63,357.00
5050 RETIREMENT	173,757.06	179,936.00	190,991.00
5060 GROUP INSURANCE	179,418.59	190,164.00	217,489.00
5065 WORKERS' COMPENSATION	33,647.11	40,731.00	41,808.00
5070 RETIREMENT-DEFERRED COMP	87,024.80	90,131.00	95,669.00
5075 LIFE & DISABILITY INSURANCE	29,354.13	35,824.00	38,025.00
5080 MEDICARE	12,874.12	23,719.00	16,461.00
5085 UNEMPLOYMENT TAXES	3,232.58	9,522.00	9,522.00
** CATEGORY TOTALS	2,074,879.52	2,250,936.00	2,352,948.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,761.44	2,000.00	2,000.00
5112 FOOD SUPPLIES	101.35	261.00	250.00
5114 WEARING APPAREL	18,850.23	23,000.00	21,000.00
5116 GASOLINE, OIL & GREASE	12,991.69	15,000.00	15,000.00
5117 MINOR APPARATUS	13,349.23	13,475.00	13,500.00
5118 JANITORIAL SUPPLIES	2,999.33	2,500.00	2,500.00
5119 CHEMICALS	987.84	1,013.00	1,000.00
5122 BOTANICAL & AGRICULTURAL	154.70	200.00	200.00
5123 OTHER SUPPLIES	5,504.12	4,000.00	4,000.00
5124 POSTAGE	142.69	100.00	100.00
5128 UTILITIES	4,108.89	5,000.00	5,000.00
** CATEGORY TOTALS	60,951.51	66,549.00	64,550.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	6,786.24	6,000.00	5,000.00
** CATEGORY TOTALS	6,786.24	6,000.00	5,000.00
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	81.87	100.00	100.00
5412 VEHICLE MAINTENANCE	39,610.31	45,000.00	35,725.00

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 210 FIRE

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
54- MAINTENANCE OF EQUIPMENT			
5413 FIRE APPARATUS	933.47	4,500.00	3,500.00
5415 MAINTENANCE OF RADIOS	2,352.63	2,500.00	2,500.00
5417 MAINTENANCE OF MOWERS	427.58	200.00	200.00
5422 MAINT HEATING & COOLING SYSTEM	314.23	750.00	750.00
** CATEGORY TOTALS	<u>43,720.09</u>	<u>53,050.00</u>	<u>42,775.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	3,025.48	2,700.00	2,700.00
5520 INSURANCE	7,096.60	7,232.00	7,232.00
5521 SPECIAL SERVICES	1,291.33	250.00	250.00
5530 TRAVEL EXPENSE	2,355.32	1,257.00	2,100.00
5535 RENTS	23,578.14	24,010.00	24,010.00
5540 DUES & SUBSCRIPTIONS	386.00	563.00	575.00
5541 PERMITS,LICENSES,TESTING FEES	1,661.50	2,700.00	3,108.00
5550 ELECTRICITY	10,416.71	11,500.00	11,500.00
5555 EDUCATION & TRAINING	1,151.00	2,700.00	2,700.00
5560 GAS FOR HEATING	3,791.90	4,500.00	3,800.00
** CATEGORY TOTALS	<u>54,753.98</u>	<u>57,412.00</u>	<u>57,975.00</u>
63- EQUIPMENT			
6310 FURNITURE, FIXTURES & FURNISH	0.00	7,000.00	0.00
** CATEGORY TOTALS	<u>0.00</u>	<u>7,000.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>2,241,091.34</u>	<u>2,440,947.00</u>	<u>2,523,248.00</u>

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 210 FIRE

ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
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PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
FIRE CHIEF	24	1959	01	01	01
DEPUTY CHIEF	PS	1329	04	03	03
LIEUTENANTS	PS	1129	15	12	12
APPARATUS ENGINEER	PS	1027	15	12	12
FIREFIGHTER/HOSEMAN	PS	971	13	17	17
ADMIN SECRETARY PART-TIME	10	805	00	00	01
			48	45	46

Dept. 220 – Municipal Court

General Fund

The Municipal Court has jurisdiction in 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:

- Increased information available to defendants who represent themselves.
- Began converting hardcopy files to an electronic format.
- Increased the number of show cause hearings for code violations.

GOALS:

- Develop an Anger Management program requiring more convicted defendants to participate.
- Complete process of converting hardcopy files to an electronic format.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$158,817	\$167,167	\$175,074
51 – Supplies and Materials	9,944	9,560	6,900
53 – Maint of Bldg./Structures	83	100	300
54 – Maintenance of Equipment	5,480	6,081	6,790
55 – Contractual Services	12,295	12,888	12,481
56 – Miscellaneous	1,650	1,950	1,950
Total	\$188,268	\$197,746	\$203,495

Budget Highlights:

5611 – Contributions – Teen Court

FUND: 002- GENERAL FUND

DIV: 013- MUNICIPAL JUDGE

DEPT: 220 MUNICIPAL COURT

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	114,053.73	120,481.00	122,819.00
5015 AUTO ALLOWANCE	3,000.00	3,000.00	3,000.00
5022 VACATION BUY BACK	498.00	416.00	600.00
5035 OVERTIME	65.43	50.00	100.00
5040 SAFETY INCENTIVE	225.00	225.00	0.00
5045 LONGEVITY	2,294.41	2,694.00	3,032.00
5050 RETIREMENT	11,279.32	11,621.00	12,640.00
5060 GROUP INSURANCE	15,481.76	15,852.00	19,791.00
5065 WORKERS' COMPENSATION	969.12	393.00	389.00
5070 RETIREMENT-DEFERRED COMP	6,601.49	6,990.00	7,151.00
5075 LIFE & DISABILITY INSURANCE	2,358.51	2,778.00	2,842.00
5080 MEDICARE	1,737.86	1,839.00	1,882.00
5085 UNEMPLOYMENT TAXES	252.00	828.00	828.00
** CATEGORY TOTALS	158,816.63	167,167.00	175,074.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	5,102.91	3,000.00	3,000.00
5117 MINOR APPARATUS	0.00	2,660.00	0.00
5118 JANITORIAL SUPPLIES	31.97	0.00	0.00
5124 POSTAGE	4,438.37	3,500.00	3,500.00
5128 UTILITIES	370.55	400.00	400.00
** CATEGORY TOTALS	9,943.80	9,560.00	6,900.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	83.00	100.00	300.00
** CATEGORY TOTALS	83.00	100.00	300.00
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	5,479.50	5,881.00	6,550.00
5422 MAINT. HEATING & COOLING SYSTM	0.00	200.00	240.00
** CATEGORY TOTALS	5,479.50	6,081.00	6,790.00
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,524.20	2,800.00	2,800.00

FUND: 002- GENERAL FUND

DIV: 013- MUNICIPAL JUDGE

DEPT: 220 MUNICIPAL COURT

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5515 HIRE OF EQUIPMENT	1,585.05	1,584.00	1,600.00
5520 INSURANCE	765.45	881.00	881.00
5521 SPECIAL SERVICES	297.50	150.00	250.00
5530 TRAVEL EXPENSE	2,727.31	2,500.00	2,000.00
5540 DUES & SUBSCRIPTIONS	447.42	675.00	900.00
5541 PERMITS,LICENSES,TESTING FEES	105.00	248.00	0.00
5550 ELECTRICITY	3,615.29	4,000.00	4,000.00
5555 EDUCATION & TRAINING	227.40	50.00	50.00
** CATEGORY TOTALS	<u>12,294.62</u>	<u>12,888.00</u>	<u>12,481.00</u>
56- SUNDRY CHARGES			
5611 CONTRIBUTIONS	1,200.00	1,200.00	1,200.00
5637 COURT COST	450.00	750.00	750.00
** CATEGORY TOTALS	<u>1,650.00</u>	<u>1,950.00</u>	<u>1,950.00</u>
*** DEPARTMENT TOTALS	<u>188,267.55</u>	<u>197,746.00</u>	<u>203,495.00</u>

	PERSONNEL SCHEDULE				
	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
JUDGE	N/A	N/A	01	01	01
COURT CLERK	14	981	00	01	01
DEPUTY COURT CLERK	10	805	01	02	02
CLERK TYPIST	5	629	02	00	00
			<u>04</u>	<u>04</u>	<u>04</u>

Dept. 230 – Fire Marshal

General Fund

The Fire Marshal is responsible for fire prevention and 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:

- Acquired and successfully completed all certifications for new accelerant detection canine.
- Acquired Video Production software and duplication equipment through donations allowing the update of Department training videos.
- Coordinated with FCI to improve hydrant mains and sprinkler system in new Vocational Trades building.

GOALS:

- Adopt International Fire Code to compliment current building and mechanical codes.
- Analyze equipment and training options to achieve a lower ISO rating.
- Continue to expand our Fire Prevention Program library and develop current video and computer assisted programs.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$60,143	\$68,345	\$69,970
51 – Supplies and Materials	7,327	6,980	5,400
54 – Maintenance of Equipment	265	660	660
55 – Contractual Services	4,056	5,023	4,963
Total	\$71,791	\$81,008	\$80,993

Budget Highlights:

5117 – Minor Apparatus – Investigation tools

5125 – Fire Prevention Supplies – Supplies passed out during Fire Prevention Week

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 230 FIRE MARSHAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	41,912.00	47,139.00	48,563.00
5022 VACATION BUY BACK	1,803.20	1,646.00	2,000.00
5035 OVERTIME	0.00	855.00	0.00
5040 SAFETY INCENTIVE	50.00	25.00	0.00
5045 LONGEVITY	3,131.26	3,288.00	3,340.00
5050 RETIREMENT	5,067.46	5,825.00	5,938.00
5060 GROUP INSURANCE	3,703.68	3,963.00	4,438.00
5065 WORKERS' COMPENSATION	1,013.42	1,319.00	1,328.00
5070 RETIREMENT-DEFERRED COMP	2,538.31	2,918.00	2,974.00
5075 LIFE & DISABILITY INSURANCE	860.97	1,160.00	1,182.00
5085 UNEMPLOYMENT TAXES	63.00	207.00	207.00
** CATEGORY TOTALS	60,143.30	68,345.00	69,970.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	781.94	1,800.00	300.00
5113 EXPENSES FOR K-9 ARSON ANIMAL	1,304.32	500.00	500.00
5114 WEARING APPAREL	247.99	600.00	500.00
5116 GASOLINE, OIL & GREASE	1,958.96	2,000.00	2,000.00
5117 MINOR APPARATUS	118.00	350.00	350.00
5125 FIRE PREVENTION SUPPLIES	2,916.22	1,730.00	1,750.00
** CATEGORY TOTALS	7,327.43	6,980.00	5,400.00
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	100.00	500.00	500.00
5415 MAINTENANCE OF RADIOS	164.52	160.00	160.00
** CATEGORY TOTALS	264.52	660.00	660.00
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,115.31	1,000.00	1,000.00
5520 INSURANCE	370.60	373.00	373.00
5525 ADVERTISING	0.00	70.00	100.00
5530 TRAVEL EXPENSE	1,288.72	2,000.00	2,000.00
5540 DUES & SUBSCRIPTIONS	1,281.50	1,265.00	1,265.00
5541 PERMITS, LICENSES, TESTING FEES	0.00	190.00	100.00
5555 EDUCATION & TRAINING	0.00	125.00	125.00
** CATEGORY TOTALS	4,056.13	5,023.00	4,963.00

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 230 FIRE MARSHAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
*** DEPARTMENT TOTALS	71,791.38	81,008.00	80,993.00

PERSONNEL SCHEDULE				
PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
FIRE MARSHAL	PS 1329	01	01	01
		01	01	01

Dept. 240 – Animal Control

General Fund

Animal Control is staffed by three 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:

- Increased public awareness through presentations at fairs, schools and an open house at the shelter and PSA's with local radio stations and newspapers.
- Increased service through addition of one Animal Warden.

GOALS:

- Increase compliance with licensing requirements including vaccinations.
- Improve computer system to provide more complete information when working in the field.
- Improve the quality of care provided to impounded animals.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$95,854	\$94,825	\$107,190
51 – Supplies and Materials	16,457	13,370	14,850
52 – Maintenance of Land	0	50	50
53 – Maint. Of Bldg./Structures	165	1,400	1,400
54 – Maintenance of Equipment	7,054	12,200	4,100
55 – Contractual Services	6,367	7,041	6,291
56 – Miscellaneous	5,081	13,733	5,000
64 – Vehicles	0	0	20,000
Total	\$130,978	\$142,619	\$158,881

Budget Highlights:

- 5117 – Minor Apparatus – Includes animal traps, catch poles and nets
- 5120 – Medical & Surgical – Chip inserts, shots (rabies and vaccinations)
- 5521 – Special Services – Costs associated with rabies and West Nile disease.
- 6401 – Motor Vehicles – (PB) – One new pickup with cage

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 240 ANIMAL CONTROL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	63,680.84	62,529.00	70,176.00
5021 TERMINATION PAY	0.00	227.00	0.00
5035 OVERTIME	4,678.66	4,000.00	4,000.00
5040 SAFETY INCENTIVE	100.00	175.00	0.00
5045 LONGEVITY	24.84	246.00	309.00
5050 RETIREMENT	6,611.12	6,375.00	7,530.00
5055 STANDBY PAY	2,520.00	2,600.00	2,600.00
5060 GROUP INSURANCE	10,185.12	10,237.00	13,315.00
5065 WORKERS' COMPENSATION	1,594.22	1,447.00	1,565.00
5070 RETIREMENT-DEFERRED COMP	3,910.83	3,835.00	4,260.00
5075 LIFE & DISABILITY INSURANCE	1,305.52	1,524.00	1,693.00
5080 MEDICARE	1,029.22	1,009.00	1,121.00
5085 UNEMPLOYMENT TAXES	213.42	621.00	621.00
** CATEGORY TOTALS	95,853.79	94,825.00	107,190.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	348.05	400.00	400.00
5114 WEARING APPAREL	639.36	600.00	500.00
5115 ANIMAL FOOD	1,245.65	1,200.00	1,200.00
5116 GASOLINE, OIL & GREASE	6,305.26	6,000.00	6,000.00
5117 MINOR APPARATUS	1,954.11	800.00	1,200.00
5118 JANITORIAL SUPPLIES	169.55	250.00	250.00
5119 CHEMICALS	478.32	0.00	0.00
5120 MEDICAL & SURGICAL	4,259.65	2,800.00	4,000.00
5124 POSTAGE	13.26	120.00	100.00
5128 UTILITIES	1,043.80	1,200.00	1,200.00
** CATEGORY TOTALS	16,457.01	13,370.00	14,850.00
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	0.00	50.00	50.00
** CATEGORY TOTALS	0.00	50.00	50.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	154.19	1,300.00	1,300.00
5314 MAINTENANCE OF SANITARY SEWER	10.99	100.00	100.00
** CATEGORY TOTALS	165.18	1,400.00	1,400.00

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 240 ANIMAL CONTROL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	5,349.41	11,700.00	3,600.00
5415 MAINTENANCE OF RADIOS	345.36	400.00	400.00
5422 MAINT. HEATING & COOLING SYST	1,359.38	100.00	100.00
** CATEGORY TOTALS	<u>7,054.15</u>	<u>12,200.00</u>	<u>4,100.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	681.63	850.00	800.00
5520 INSURANCE	583.55	591.00	591.00
5521 SPECIAL SERVICES	1,608.25	1,500.00	1,000.00
5530 TRAVEL EXPENSE	424.80	0.00	1,000.00
5541 PERMITS,LICENSES,TESTING FEES	0.00	100.00	100.00
5550 ELECTRICITY	3,069.04	4,000.00	2,800.00
** CATEGORY TOTALS	<u>6,367.27</u>	<u>7,041.00</u>	<u>6,291.00</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	5,080.72	13,733.00	5,000.00
** CATEGORY TOTALS	<u>5,080.72</u>	<u>13,733.00</u>	<u>5,000.00</u>
64- VEHICLES			
6401 MOTOR VEHICLES	0.00	0.00	20,000.00
** CATEGORY TOTALS	<u>0.00</u>	<u>0.00</u>	<u>20,000.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 130,978.12	<u>=====</u> 142,619.00	<u>=====</u> 158,881.00

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 240 ANIMAL CONTROL

ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
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PERSONNEL SCHEDULE

PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
ANIMAL CONTROL OFFICER	11 846	02	03	03
		02	03	03

**Dept. 300 – Code Enforcement/
Inspections**

General Fund

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 construction plans, zoning requirements, and subdivision plats. Code Enforcement conducts inspections to ensure compliance with the sub-standard structure, junk vehicles, weedy lots and other City Ordinances.

ACHIEVEMENTS:

- Upgraded equipment for compatibility with Tax Office software.
- Managed construction of the restrooms at the Heart of the City Park.
- Continued entering addresses into the City mapping system.

GOALS:

- Continue to upgrade computers to utilize the City and County mapping system.
- Adopt insurance and/or bond guidelines for general contractors.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$140,926	\$177,880	\$204,940
51 – Supplies and Materials	8,464	8,822	8,240
54 – Maintenance of Equipment	2,996	4,266	3,438
55 – Contractual Services	7,505	9,286	10,566
64 – Vehicles	19,990	0	0
Total	\$179,881	\$200,254	\$227,184

Budget Highlights:

- 5117 – Minor Apparatus – (RB) – Equipment necessary for compatibility with Tax Office software.
- 5530 – Travel Expense – Training for required certifications and continuing education.
- 5541 – Dues and Subscriptions – Cost of dues for four code officers and subscriptions for software licenses

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 300 CODE ENFORCEMENT/INSPCTNS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	98,780.61	128,672.00	145,160.00
5021 TERMINATION PAY	3.06	12.00	0.00
5022 VACATION BUY BACK	1,051.80	1,100.00	1,200.00
5035 OVERTIME	1,326.31	1,000.00	375.00
5040 SAFETY INCENTIVE	300.00	300.00	0.00
5045 LONGEVITY	1,221.06	1,492.00	2,271.00
5050 RETIREMENT	10,034.44	12,381.00	14,796.00
5055 STANDBY PAY	2,370.00	2,600.00	2,600.00
5060 GROUP INSURANCE	14,814.72	16,181.00	22,192.00
5065 WORKERS' COMPENSATION	1,266.43	972.00	1,411.00
5070 RETIREMENT-DEFERRED COMP	5,888.57	7,447.00	8,370.00
5075 LIFE & DISABILITY INSURANCE	2,095.28	2,960.00	3,327.00
5080 MEDICARE	1,521.84	1,959.00	2,203.00
5085 UNEMPLOYMENT TAXES	252.00	804.00	1,035.00
** CATEGORY TOTALS	140,926.12	177,880.00	204,940.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,981.98	2,400.00	2,400.00
5112 FOOD SUPPLIES	16.95	22.00	0.00
5114 WEARING APPAREL	568.70	500.00	640.00
5116 GASOLINE, OIL, & GREASE	3,238.93	2,700.00	2,700.00
5117 MINOR APPARATUS	82.29	950.00	250.00
5118 JANITORIAL SUPPLIES	29.56	0.00	0.00
5123 OTHER SUPPLIES	0.00	50.00	50.00
5124 POSTAGE	2,545.67	2,200.00	2,200.00
** CATEGORY TOTALS	8,464.08	8,822.00	8,240.00
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	966.00	966.00	1,063.00
5412 VEHICLE MAINTENANCE	1,756.63	3,000.00	2,075.00
5415 MAINTENANCE OF RADIOS	273.00	300.00	300.00
** CATEGORY TOTALS	2,995.63	4,266.00	3,438.00
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	3,038.31	3,000.00	3,000.00
5520 INSURANCE	968.83	1,373.00	1,373.00

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 300 CODE ENFORCEMENT/INSPCTNS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	1,354.89	2,500.00	2,500.00
5525 ADVERTISING	576.00	750.00	750.00
5530 TRAVEL EXPENSE	94.95	250.00	2,000.00
5540 DUES & SUBSCRIPTIONS	654.00	600.00	600.00
5541 PERMITS,LICENSES, TESTING FEES	793.00	738.00	268.00
5555 EDUCATION & TRAINING	25.00	75.00	75.00
** CATEGORY TOTALS	<u>7,504.98</u>	<u>9,286.00</u>	<u>10,566.00</u>
64- VEHICLES			
6401 MOTOR VEHICLES	19,990.11	0.00	0.00
** CATEGORY TOTALS	<u>19,990.11</u>	<u>0.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>179,880.92</u>	<u>200,254.00</u>	<u>227,184.00</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
BUILDING OFFICIAL	22	1608	01	01	01
BUILDING INSPECTOR	15	1031	00	00	01
SR. CODE ENFORCEMENT OFFICER	14	981	01	01	01
CODE ENFORCEMENT OFFICER	12	889	01	01	01
ADMINISTRATIVE TECHNICIAN	10	805	01	01	01
			<u>04</u>	<u>04</u>	<u>05</u>

Dept. 310 – Offender Program**General Fund**

The Offender Program houses approximately 30 inmates from the State Prison Facility in Colorado City, bused daily to Big Spring. The offenders provide labor for a variety of clean up activities, construction, and other projects.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$6,224	\$0	\$0
51 – Supplies & Materials	18,477	21,194	27,724
53 – Maint. of Bldgs./Structures	10,065	0	0
54 – Maintenance of Equipment	26,365	13,910	14,350
55 – Contractual Services	27,000	2,942	1,851
56 – Miscellaneous	653	0	0
Total	\$88,785	\$38,046	\$43,925

Budget Highlights:

Decrease in availability of inmates for the program.

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 310 OFFENDER PROGRAM

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	5,588.10	0.00	0.00
5065 WORKERS' COMPENSATION	507.42	0.00	0.00
5080 MEDICARE	81.70	0.00	0.00
5085 UNEMPLOYMENT TAXES	46.68	0.00	0.00
** CATEGORY TOTALS	<u>6,223.90</u>	<u>0.00</u>	<u>0.00</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	494.16	0.00	0.00
5112 FOOD SUPPLIES	881.30	3,400.00	10,224.00
5114 WEARING APPAREL	812.57	800.00	800.00
5116 GASOLINE, OIL & GREASE	8,923.01	12,000.00	12,000.00
5117 MINOR APARATUS	2,113.37	3,000.00	3,000.00
5118 JANITORIAL SUPPLIES	1,293.81	200.00	200.00
5122 BOTANICAL & AGRICULTURAL	287.52	0.00	0.00
5123 OTHER SUPPLIES	2,609.04	1,500.00	1,500.00
5128 UTILITIES	1,062.71	294.00	0.00
** CATEGORY TOTALS	<u>18,477.49</u>	<u>21,194.00</u>	<u>27,724.00</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	9,821.47	0.00	0.00
5322 FENCES AND GATES	243.99	0.00	0.00
** CATEGORY TOTALS	<u>10,065.46</u>	<u>0.00</u>	<u>0.00</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	24,989.36	13,000.00	13,350.00
5413 MAINT. FIRE APPARTUS	88.20	0.00	0.00
5414 MAINT. COMMUNICATION SYSTEMS	56.00	0.00	0.00
5415 RADIOS	161.85	110.00	200.00
5417 MOWERS	0.00	500.00	500.00
5422 MAINT HEATING & COOLING SYSTEM	1,025.41	0.00	0.00
5425 MAINT. MACHINERY, TOOLS, PUMPS	44.39	300.00	300.00
** CATEGORY TOTALS	<u>26,365.21</u>	<u>13,910.00</u>	<u>14,350.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	286.11	420.00	420.00

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 310 OFFENDER PROGRAM

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5515 HIRE OF EQUIPMENT	126.95	0.00	0.00
5520 INSURANCE	1,259.39	1,431.00	1,431.00
5521 SPECIAL SERVICES	350.00	0.00	0.00
5530 TRAVEL EXPENSE	582.45	0.00	0.00
5535 RENTS	24,242.04	0.00	0.00
5550 ELECTRICITY	0.00	1,091.00	0.00
5555 EDUCATION & TRAINING	153.10	0.00	0.00
** CATEGORY TOTALS	<u>27,000.04</u>	<u>2,942.00</u>	<u>1,851.00</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	653.31	0.00	0.00
** CATEGORY TOTALS	<u>653.31</u>	<u>0.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>===== 88,785.41</u>	<u>===== 38,046.00</u>	<u>===== 43,925.00</u>

Dept. 320 – Streets

General Fund

The Street Department maintains and repairs 158 miles of paved and 12 miles of unpaved streets as well as curbs, gutters, and storm sewers. The department also maintains a seven-year seal coat maintenance schedule for all paved streets.

ACHIEVEMENTS:

- Continued to maintain the seven-year seal coat program.
- Reconstructed 11th Place and FM 700 intersection to redirect drainage.
- Lowered maintenance by installing millings in high maintenance alleys.

GOALS:

- Continue to maintain the previously set forth seven year seal coat program to promote better road conditions for the entire city.
- Increase sealing the existing streets to eliminate cracking.
- Continue to provide further alleyway maintenance and install millings whenever possible to promote a more stable and lasting surface area.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$511,033	\$537,823	\$564,507
51 – Supplies and Materials	44,520	47,650	43,000
53 – Maint. of Bldg./Structures	278,078	260,500	285,500
54 – Maintenance of Equipment	100,711	104,360	111,760
55 – Contractual Services	286,892	290,327	290,410
56 – Miscellaneous	8,438	1,183	0
62 – Buildings & Structures	0	24,357	0
63 – Equipment	0	0	5,000
64 – Vehicles	0	16,500	70,000
Total	\$1,229,672	\$1,282,699	\$1,370,177

Budget Highlights:

- 5110 – Office supplies – (PB) – Desk for secretary
- 5117 – Minor Apparatus – Purchase of weed-eaters, chainsaws, radios, etc.
- 5318 – Maintenance of Paved & Unpaved – Seal coat & double seal coat program.
- 5421 – Maintenance of Signal Systems – (PB) – Controllers for 6th and Main.
- 6212 – Bridges and Culverts – (RB) – 10% City match for TXDOT Birdwell Bridge Project
- 6311 – Machinery & Equipment - (PB) – Concrete Saw
- 6404 – Heavy Equipment – (RB) – Pneumatic Roller – (PB) – Dump truck.

FUND: 002- GENERAL FUND

DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	329,905.28	338,475.00	350,679.00
5022 VACATION BUY BACK	1,875.60	1,876.00	2,000.00
5035 OVERTIME	19,125.73	18,000.00	18,000.00
5040 SAFETY INCENTIVE	925.00	1,050.00	0.00
5045 LONGEVITY	10,425.48	10,378.00	12,703.00
5050 RETIREMENT	34,213.72	34,110.00	37,697.00
5055 STANDBY PAY	2,670.00	2,600.00	2,600.00
5060 GROUP INSURANCE	53,852.64	57,427.00	64,176.00
5065 WORKERS' COMPENSATION	25,528.30	37,746.00	39,155.00
5070 RETIREMENT-DEFERRED COMP	20,064.58	20,518.00	21,325.00
5075 LIFE & DISABILITY INSURANCE	6,917.16	8,155.00	8,476.00
5080 MEDICARE	4,481.05	4,590.00	4,798.00
5085 UNEMPLOYMENT TAXES	1,048.90	2,898.00	2,898.00
** CATEGORY TOTALS	511,033.44	537,823.00	564,507.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	759.91	700.00	1,000.00
5112 FOOD SUPPLIES	70.46	50.00	100.00
5114 WEARING APPAREL	3,994.22	4,000.00	4,000.00
5116 GASOLINE, OIL, & GREASE	31,095.56	35,000.00	30,000.00
5117 MINOR APPARATUS	3,508.43	3,500.00	3,500.00
5118 JANITORIAL SUPPLIES	149.98	150.00	150.00
5119 CHEMICALS	3,022.10	2,000.00	2,000.00
5123 OTHER SUPPLIES	743.02	1,000.00	1,000.00
5124 POSTAGE	61.59	100.00	100.00
5128 UTILITIES	1,114.75	1,150.00	1,150.00
** CATEGORY TOTALS	44,520.02	47,650.00	43,000.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	241.02	500.00	500.00
5318 MAINT. PAVED & UNPAVED STREETS	268,439.72	250,000.00	275,000.00
5320 STREET MARKERS	9,397.06	10,000.00	10,000.00
** CATEGORY TOTALS	278,077.80	260,500.00	285,500.00
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	92,466.24	98,000.00	100,800.00

FUND: 002- GENERAL FUND

DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
54- MAINTENANCE OF EQUIPMENT			
5413 MAINT. FIRE APPARATUS	42.95	60.00	60.00
5415 MAINTENANCE OF RADIOS	657.68	600.00	600.00
5421 SIGNAL SYSTEMS	6,224.46	5,000.00	9,600.00
5422 HEATING AND COOLING SYSTEMS	1,060.93	200.00	200.00
5425 MAINT. MACHINERY, TOOLS, PUMPS	258.50	500.00	500.00
** CATEGORY TOTALS	<u>100,710.76</u>	<u>104,360.00</u>	<u>111,760.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,001.97	1,100.00	1,100.00
5515 HIRE OF EQUIPMENT	5,966.67	6,017.00	5,967.00
5520 INSURANCE	7,181.16	6,643.00	6,643.00
5525 ADVERTISING	353.64	200.00	200.00
5530 TRAVEL EXPENSE	63.04	150.00	250.00
5541 PERMITS,LICENSES,TESTING FEES	1,205.00	567.00	500.00
5550 ELECTRICITY	270,344.17	275,000.00	275,000.00
5555 EDUCATION & TRAINING	280.25	150.00	250.00
5560 GAS FOR HEATING	496.10	500.00	500.00
** CATEGORY TOTALS	<u>286,892.00</u>	<u>290,327.00</u>	<u>290,410.00</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	8,437.73	1,182.00	0.00
** CATEGORY TOTALS	<u>8,437.73</u>	<u>1,182.00</u>	<u>0.00</u>
62- BUILDINGS & STRUCTURES			
6212 BRIDGES AND CULVERTS	0.00	24,357.00	0.00
** CATEGORY TOTALS	<u>0.00</u>	<u>24,357.00</u>	<u>0.00</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0.00	0.00	5,000.00
** CATEGORY TOTALS	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>
64- VEHICLES			
6404 HEAVY EQUIPMENT	0.00	16,500.00	70,000.00

FUND: 002- GENERAL FUND

DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

ACTUAL	ESTIMATED	PROPOSED
2002-2003	2003-2004	2004-2005

64- VEHICLES

** CATEGORY TOTALS	0.00	16,500.00	70,000.00
	=====	=====	=====
*** DEPARTMENT TOTALS	1,229,671.75	1,282,699.00	1,370,177.00

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
STREETS/PARKS MANAGER	21	1457	01	01	01
STREET MAINT. SUPERVISOR	16	1083	01	01	01
HEAVY EQUIPMENT OPERATOR	11	846	08	08	08
TRAFFIC SYSTEM TECHNICIAN	12	889	01	01	01
LIGHT EQUIPMENT OPERATOR	9	767	02	02	02
ADMINISTRATIVE TECHNICIAN	10	805	01	01	01
			14	14	14

Dept. 330 – Sanitation

General Fund

The Sanitation Department provides mechanized refuse collection for 7,017 residential customers and 663 commercial customers. Residential accounts are serviced twice a week while the service for commercial accounts vary according to need. The Department also repairs and replaces all collection containers.

ACHIEVEMENTS:

- Increased efficiency in responding to customer complaints.
- Restructured collection routes to become more efficient.
- Implemented 50% of new vehicle preventative maintenance program.

GOALS:

- Continue to study and restructure collection routes.
- Construct a container pick-up trailer to replace damaged dumpsters in alleys.
- Continue to work with Cornell Corrections to develop an effective container replacement program.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$326,290	\$354,969	\$328,265
51 – Supplies and Materials	82,187	83,055	81,800
53 – Maint. of Bldg./Structures	153	0	0
54 – Maintenance of Equipment	182,596	152,950	144,550
55 – Contractual Services	19,563	19,869	19,869
56 – Miscellaneous	24,916	50,539	20,000
63 – Equipment	0	0	8,500
64 – Vehicles	0	235,144	125,000
Total	\$635,705	\$896,526	\$727,984

Budget Highlights:

5123 – Other Supplies – Includes purchase of rollouts, 1.5 yd, and 3 yd containers and supplies for the welding shop.

6311 – Machinery and Equipment – (PB) – Trailer mounted crane.

6404 – Heavy Equipment – (RB) – Two Sanitation Trucks – (PB) – One Sanitation Truck.

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 330 SANITATION

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	204,494.48	203,128.00	204,664.00
5021 TERMINATION PAY	0.00	21,909.00	0.00
5022 VACATION BUY BACK	1,895.40	1,978.00	2,500.00
5035 OVERTIME	11,596.01	13,000.00	13,000.00
5040 SAFETY INCENTIVE	450.00	600.00	0.00
5045 LONGEVITY	15,687.07	16,138.00	9,523.00
5050 RETIREMENT	23,706.20	23,637.00	22,571.00
5055 STANDBY PAY	910.00	1,300.00	1,300.00
5060 GROUP INSURANCE	35,314.44	35,279.00	39,198.00
5065 WORKERS' COMPENSATION	11,743.10	14,750.00	13,666.00
5070 RETIREMENT-DEFERRED COMP	13,996.60	14,218.00	12,769.00
5075 LIFE & DISABILITY INSURANCE	4,468.48	5,651.00	5,075.00
5080 MEDICARE	1,461.35	1,725.00	2,343.00
5085 UNEMPLOYMENT TAXES	567.00	1,656.00	1,656.00
** CATEGORY TOTALS	326,290.13	354,969.00	328,265.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	267.89	44.00	0.00
5112 FOOD SUPPLIES	143.18	11.00	0.00
5114 WEARING APPAREL	2,237.12	2,800.00	2,600.00
5116 GASOLINE, OIL & GREASE	48,367.41	43,000.00	43,000.00
5117 MINOR APPARATUS	777.17	500.00	500.00
5118 JANITORIAL SUPPLIES	1,026.71	600.00	600.00
5120 MEDICAL & SURGICAL SUPPLIES	33.10	100.00	100.00
5123 OTHER SUPPLIES	29,329.38	36,000.00	35,000.00
5124 POSTAGE	5.12	0.00	0.00
** CATEGORY TOTALS	82,187.08	83,055.00	81,800.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	152.87	0.00	0.00
** CATEGORY TOTALS	152.87	0.00	0.00
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	159,170.96	130,000.00	123,600.00
5413 FIRE APPARATUS	56.90	0.00	0.00
5415 MAINTENANCE OF RADIOS	636.00	700.00	700.00

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 330 SANITATION

		ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
54- MAINTENANCE OF EQUIPMENT				
5416	MAINT. SANITATION CONTAINERS	22,697.70	22,000.00	20,000.00
5425	MAINT. MACHINERY, TOOLS, PUMPS	34.32	250.00	250.00
	** CATEGORY TOTALS	<u>182,595.88</u>	<u>152,950.00</u>	<u>144,550.00</u>
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	1,521.69	1,500.00	1,500.00
5520	INSURANCE	9,462.47	9,557.00	9,557.00
5530	TRAVEL EXPENSE	0.00	500.00	500.00
5535	RENTS	6,612.00	6,612.00	6,612.00
5550	ELECTRICITY	1,966.58	1,700.00	1,700.00
	** CATEGORY TOTALS	<u>19,562.74</u>	<u>19,869.00</u>	<u>19,869.00</u>
56- SUNDRY CHARGES				
5616	JUDGEMENTS & DAMAGES	7,266.42	30,539.00	8,000.00
5643	BAD DEBT EXPENSE	17,649.80	20,000.00	12,000.00
	** CATEGORY TOTALS	<u>24,916.22</u>	<u>50,539.00</u>	<u>20,000.00</u>
63- EQUIPMENT				
6311	MACHINERY & EQUIPMENT	0.00	0.00	8,500.00
	** CATEGORY TOTALS	<u>0.00</u>	<u>0.00</u>	<u>8,500.00</u>
64- VEHICLES				
6404	HEAVY EQUIPMENT	0.00	235,144.00	125,000.00
	** CATEGORY TOTALS	<u>0.00</u>	<u>235,144.00</u>	<u>125,000.00</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 635,704.92	<u>=====</u> 896,526.00	<u>=====</u> 727,984.00

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 330 SANITATION

ACTUAL	ESTIMATED	PROPOSED
2002-2003	2003-2004	2004-2005

PERSONNEL SCHEDULE

	PAY	BEGINNING			
	GRADE	PAY	2002-2003	2003-2004	2004-2005
SANITATION SUPERVISOR	14	981	01	01	01
CONTAINER MAINT. TECHNICIAN	12	889	01	01	01
HEAVY EQUIPMENT OPERATOR	11	846	05	05	05
			07	07	07

Dept. 350 – Landfill

General Fund

The City's sanitary landfill disposes an average of 150 tons of waste per day and must comply with all reporting requirements of the Texas Commission on Environmental Quality (TCEQ). This department also oversees a recycling program for paper, cardboard, steel and used oil, which reduces the tonnage entering the landfill and extends its estimated life of operations.

ACHIEVEMENTS:

- Completed aerial survey to accurately project useful remaining life of facility.
- Completed fencing project from exit gate to scale building.

GOALS:

- Maintain a 4 to 1 ratio slope.
- Construct wall around baler building to contain trash.
- Complete fencing project from scale building to entrance gate.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$251,639	\$195,892	\$229,481
51 – Supplies and Materials	22,911	26,800	27,050
53 – Maint. of Bldg./Structures	1,707	2,200	2,000
54 – Maintenance of Equipment	175,036	136,220	132,220
55 – Contractual Services	93,076	111,245	115,995
56 – Miscellaneous	0	238	0
64 – Vehicles	129,500	0	175,000
Total	\$673,869	\$472,595	\$681,746

Budget Highlights:

5322 – Maintenance of Fences & Gates – Continue landfill gate and fencing repairs
5425 – Maintenance of Machinery & Tools – Repairs to baler
5521 – Special Services – Ground water monitoring
5521-05 – Special Services – Engineers – Engineering fees and survey costs
5521-14 – Special Services TCEQ – Fees due to TCEQ for required permits and services
6404 – Heavy Equipment – (PB) – Replace 963 loader.

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 350 LANDFILL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	166,877.71	113,958.00	141,171.00
5021 TERMINATION PAY	503.17	2,013.00	0.00
5022 VACATION BUY BACK	1,220.76	416.00	760.00
5035 OVERTIME	14,217.82	12,000.00	14,000.00
5040 SAFETY INCENTIVE	250.00	375.00	0.00
5045 LONGEVITY	315.64	990.00	1,250.00
5050 RETIREMENT	15,697.82	12,232.00	15,731.00
5055 STANDBY PAY	1,710.00	1,300.00	1,300.00
5060 GROUP INSURANCE	27,723.88	25,723.00	28,669.00
5065 WORKERS' COMPENSATION	7,582.74	13,425.00	10,580.00
5070 RETIREMENT-DEFERRED COMP	9,108.06	7,358.00	8,899.00
5075 LIFE & DISABILITY INSURANCE	3,269.54	2,924.00	3,537.00
5080 MEDICARE	2,707.21	1,936.00	2,342.00
5085 UNEMPLOYMENT TAXES	454.25	1,242.00	1,242.00
** CATEGORY TOTALS	251,638.60	195,892.00	229,481.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,579.27	1,000.00	1,500.00
5112 FOOD SUPPLIES	100.25	100.00	100.00
5114 WEARING APPAREL	2,459.01	2,400.00	2,400.00
5116 GASOLINE, OIL & GREASE	14,301.95	18,200.00	18,200.00
5117 MINOR APPARATUS	1,912.37	2,500.00	2,500.00
5118 JANITORIAL SUPPLIES	575.27	600.00	600.00
5119 CHEMICALS	0.00	700.00	500.00
5120 MEDICAL & SURGICAL	0.00	100.00	50.00
5123 OTHER SUPPLIES	355.49	500.00	500.00
5124 POSTAGE	17.85	50.00	50.00
5128 UTILITIES	609.20	650.00	650.00
** CATEGORY TOTALS	22,910.66	26,800.00	27,050.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	1,077.17	1,000.00	1,000.00
5321 WELLS	0.00	500.00	500.00
5322 MAINT. FENCES AND GATES	629.45	700.00	500.00
** CATEGORY TOTALS	1,706.62	2,200.00	2,000.00
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	72,094.09	85,000.00	71,400.00

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 350 LANDFILL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
54- MAINTENANCE OF EQUIPMENT			
5413 FIRE APPARATUS	0.00	70.00	70.00
5415 RADIO MAINTENANCE	129.52	150.00	150.00
5422 MAINT. HEATING & COOLING SYST	47.00	1,000.00	600.00
5425 MAINT. MACHINERY, TOOLS, PUMPS	102,765.64	50,000.00	60,000.00
** CATEGORY TOTALS	<u>175,036.25</u>	<u>136,220.00</u>	<u>132,220.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,710.29	1,000.00	1,000.00
5515 HIRE OF EQUIPMENT	39.45	3,300.00	0.00
5520 INSURANCE	5,855.14	5,645.00	5,645.00
5521 SPECIAL SERVICES	14,079.00	20,000.00	20,000.00
5521-05 SPECIAL SERVICES-ENGINEERING	16,857.70	35,000.00	40,000.00
5521-14 SPECIAL SERVICES-TNRCC	39,812.48	32,000.00	35,000.00
5530 TRAVEL EXPENSE	202.39	800.00	800.00
5541 PERMITS,LICENSES,TESTING FEES	730.00	250.00	300.00
5550 ELECTRICITY	12,647.07	13,000.00	13,000.00
5555 EDUCATION AND TRAINING	1,142.94	250.00	250.00
** CATEGORY TOTALS	<u>93,076.46</u>	<u>111,245.00</u>	<u>115,995.00</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	0.00	238.00	0.00
** CATEGORY TOTALS	<u>0.00</u>	<u>238.00</u>	<u>0.00</u>
64- VEHICLES			
6404 HEAVY EQUIPMENT	129,500.00	0.00	175,000.00
** CATEGORY TOTALS	<u>129,500.00</u>	<u>0.00</u>	<u>175,000.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 673,868.59	<u>=====</u> 472,595.00	<u>=====</u> 681,746.00

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 350 LANDFILL

ACTUAL	ESTIMATED	PROPOSED
2002-2003	2003-2004	2004-2005

PERSONNEL SCHEDULE

	PAY	BEGINNING			
	GRADE	PAY	2002-2003	2003-2004	2004-2005
SANITATION SUPERINTENDENT	20	1320	01	01	00
LANDFILL SUPERVISOR	14	981	00	01	01
HEAVY EQUIPMENT OPERATOR	11	846	06	05	05
ADMINISTRATIVE TECHNICIAN	10	805	01	01	01
			08	08	07

Dept. 360 – Compost Facility

General Fund

The Compost Facility diverts organic refuse from the landfill by processing this material into compost and wood chips, which is used on City facilities and sold to the public.

ACHIEVEMENTS:

- Controlled brush and tree limb disposals through increased and regular grinding.
- Improved final wood chip product through regrinding.
- Provided a Composting School for citizens interested in household composting.

GOALS:

- Improve facility security through installation of perimeter fencing.
- Increase productivity by leasing a tub grinder through grant funding from Texas Commission on Environmental Quality (TCEQ).
- Improve facility image by repositioning disposal areas and final product areas.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$86,191	\$75,075	\$85,518
51 – Supplies and Materials	8,584	6,075	7,675
53 – Maint. of Bldg./Structures	146	1,700	1,000
54 – Maintenance of Equipment	31,928	28,400	21,500
55 – Contractual Services	6,839	9,072	9,322
64 – Vehicles	47,425	0	0
Total	\$181,114	\$120,322	\$125,015

Budget Highlights:

5116 – Gasoline, Oil & Grease – (PB) – Increase for tub grinder rental

5322 – Maintenance of Fences & Gates – (RB) – Fencing project

5521-19 – Special Services – Composting School – Costs associated with sponsoring compost school.

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 360 COMPOST FACILITY

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	49,333.63	48,533.00	52,022.00
5021 TERMINATION PAY	5,811.74	0.00	0.00
5022 VACATION BUY BACK	0.00	530.00	0.00
5035 OVERTIME	5,541.04	500.00	5,000.00
5040 SAFETY INCENTIVE	100.00	100.00	0.00
5045 LONGEVITY	4,042.90	3,384.00	3,560.00
5050 RETIREMENT	5,703.40	4,905.00	5,915.00
5060 GROUP INSURANCE	7,098.72	7,925.00	8,877.00
5065 WORKERS' COMPENSATION	3,101.61	4,300.00	4,684.00
5070 RETIREMENT-DEFERRED COMP	3,751.67	2,950.00	3,346.00
5075 LIFE & DISABILITY INSURANCE	1,043.03	1,172.00	1,330.00
5080 MEDICARE	497.90	362.00	370.00
5085 UNEMPLOYMENT TAXES	165.27	414.00	414.00
** CATEGORY TOTALS	86,190.91	75,075.00	85,518.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	139.53	100.00	100.00
5112 FOOD SUPPLIES	20.13	25.00	25.00
5114 WEARING APPAREL	239.54	500.00	600.00
5116 GASOLINE, OIL AND GREASE	5,688.55	3,500.00	5,000.00
5117 MINOR APPARATUS	1,606.79	370.00	500.00
5118 JANITORIAL SUPPLIES	89.95	100.00	100.00
5120 MEDICAL AND SURGICAL SUPPLIES	35.75	50.00	50.00
5123 OTHER SUPPLIES	32.47	50.00	50.00
5124 POSTAGE	3.13	0.00	0.00
5128 UTILITIES	728.60	1,250.00	1,250.00
** CATEGORY TOTALS	8,584.44	5,945.00	7,675.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE-BUILDINGS	146.49	330.00	500.00
5322 MAINT. FENCES AND GATES	0.00	1,500.00	500.00
** CATEGORY TOTALS	146.49	1,830.00	1,000.00
54- MAINTENANCE OF EQUIPMENT			
5412 MAINTENANCE OF VEHICLES	30,837.18	27,500.00	20,500.00
5413 FIRE APPARATUS	94.27	100.00	100.00

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 360 COMPOST FACILITY

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
54- MAINTENANCE OF EQUIPMENT			
5415 RADIO	114.60	150.00	150.00
5417 MOWERS	302.72	0.00	100.00
5419 MAINTENANCE-PIPE LINES	31.51	100.00	100.00
5422 MAINT HEATING & COOLING SYSTEM	0.00	50.00	50.00
5425 MAINT-MACHINERY, TOOLS AND PUM	547.94	500.00	500.00
** CATEGORY TOTALS	<u>31,928.22</u>	<u>28,400.00</u>	<u>21,500.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	384.75	350.00	350.00
5520 INSURANCE	1,354.80	1,522.00	1,522.00
5521 SPECIAL SERVICES	1,102.92	0.00	0.00
5521-19 SPEC SVCS-COMPOSTING SCHOOL	0.00	3,000.00	3,000.00
5530 TRAVEL EXPENSE	0.00	0.00	250.00
5535 RENTS	1,992.00	2,000.00	2,000.00
5540 DUES & SUBSCRIPTIONS	139.00	0.00	0.00
5550 ELECTRICITY	1,865.68	2,100.00	2,100.00
5555 EDUCATION & TRAINING	0.00	100.00	100.00
** CATEGORY TOTALS	<u>6,839.15</u>	<u>9,072.00</u>	<u>9,322.00</u>
64- VEHICLES			
6404 HEAVY EQUIPMENT	47,424.79	0.00	0.00
** CATEGORY TOTALS	<u>47,424.79</u>	<u>0.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>181,114.00</u>	<u>120,322.00</u>	<u>125,015.00</u>

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 360 COMPOST FACILITY

ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
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PERSONNEL SCHEDULE

	PAY	BEGINNING			
	GRADE	PAY	2002-2003	2003-2004	2004-2005
COMPOST SUPERVISOR	14	981	01	01	01
LIGHT EQUIPMENT OPERATOR	9	767	01	01	01
			02	02	02

Dept. 370 – Parks

General Fund

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

ACHIEVEMENTS:

- Installed additional irrigation at ABC Park and Comanche Trail Park.
- Removed Salt Cedar Trees from Comanche Trail Lake area.
- Installed playground equipment at Roy Anderson complex.

GOALS:

- Installation of playground equipment at the North Side Park.
- Construct new restrooms in Comanche Trail Park.
- Improve Roy Anderson complex through the application of infield conditioner and providing a new scoreboard at Hollis Field.
- Continue to add irrigation systems in park facilities.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$147,747	\$169,927	\$185,911
51 – Supplies and Materials	49,646	52,700	54,050
52 – Maintenance of Land	161	250	250
53 – Maint. Of Bldg./Structures	43,991	42,400	45,400
54 – Maintenance of Equipment	6,542	10,200	10,450
55 – Contractual Services	43,680	43,396	43,374
62 – Buildings & Structures	26,783	0	20,000
Total	\$313,550	\$318,873	\$359,435

Budget Highlights:

- 5117 – Minor Apparatus – (PB) – Push mowers, weed-eaters, and mower deck for existing mower.
- 5323 – Maintenance of Ball fields – (RB) – Replace field lighting due to power surge – (PB) – Infield conditioner and scoreboard at Hollis Field.
- 5326 – Misc. Improvements – (PB) – Irrigation at various facilities and wood sealer for Kids Zone.
- 6226 – Park Structures – (PB) – Playground equipment at Northside Park and restrooms at Comanche Trail Park.

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	82,872.04	110,784.00	123,129.00
5021 TERMINATION PAY	9,014.76	573.00	0.00
5022 VACATION BUY BACK	727.80	1,328.00	1,400.00
5035 OVERTIME	7,134.03	6,500.00	6,500.00
5040 SAFETY INCENTIVE	200.00	350.00	0.00
5045 LONGEVITY	230.17	290.00	654.00
5050 RETIREMENT	9,196.28	11,214.00	12,261.00
5055 STANDBY PAY	2,670.00	2,600.00	2,600.00
5060 GROUP INSURANCE	19,136.74	20,123.00	22,192.00
5065 WORKERS' COMPENSATION	2,480.80	3,929.00	3,922.00
5070 RETIREMENT-DEFERRED COMP	5,649.60	6,745.00	7,436.00
5075 LIFE & DISABILITY INSURANCE	1,633.61	2,681.00	2,757.00
5080 MEDICARE	1,345.88	1,775.00	1,985.00
5085 UNEMPLOYMENT TAXES	455.09	1,035.00	1,075.00
** CATEGORY TOTALS	142,746.80	169,927.00	185,911.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	153.05	100.00	150.00
5112 FOOD SUPPLIES	43.28	100.00	100.00
5114 WEARING APPAREL	1,241.95	1,400.00	1,200.00
5116 GASOLINE, OIL, & GREASE	5,564.49	8,000.00	8,000.00
5117 MINOR APPARATUS	9,773.67	6,500.00	8,000.00
5118 JANITORIAL SUPPLIES	608.98	750.00	750.00
5119 CHEMICALS	325.00	2,000.00	2,000.00
5122 BOTANICAL & AGRICULTURAL	394.87	1,500.00	1,500.00
5123 OTHER SUPPLIES	1,287.75	1,200.00	1,200.00
5124 POSTAGE	44.80	150.00	150.00
5128 UTILITIES	30,207.68	31,000.00	31,000.00
** CATEGORY TOTALS	49,645.52	52,700.00	54,050.00
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	161.21	250.00	250.00
** CATEGORY TOTALS	161.21	250.00	250.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	556.46	500.00	500.00

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
53- MAINTENANCE BUILDINGS & STRUCTURES			
5314 MAINTENANCE OF SANITARY SEWER	248.17	0.00	0.00
5322 MAINT. FENCES AND GATES	75.81	400.00	400.00
5323 MAINTENANCE OF BALLFIELDS	21,995.33	19,500.00	20,000.00
5326 MISCELLANEOUS IMPROVEMENT	21,115.71	22,000.00	24,500.00
** CATEGORY TOTALS	<u>43,991.48</u>	<u>42,400.00</u>	<u>45,400.00</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	5,523.65	8,500.00	8,750.00
5415 RADIO MAINTENANCE	230.04	300.00	300.00
5417 MAINTENANCE OF MOWERS	352.02	400.00	400.00
5419 MAINTENANCE OF PIPE LINES	5.61	500.00	500.00
5425 MAINT. MACHINERY, TOOLS, PUMPS	430.32	500.00	500.00
** CATEGORY TOTALS	<u>6,541.64</u>	<u>10,200.00</u>	<u>10,450.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	736.94	1,000.00	1,000.00
5515 HIRE OF EQUIPMENT	229.50	0.00	0.00
5520 INSURANCE	745.21	1,074.00	1,074.00
5521 SPECIAL SERVICES	22.38	22.00	0.00
5525 ADVERTISING	100.00	100.00	100.00
5530 TRAVEL EXPENSE	89.85	100.00	100.00
5540 DUES & SUBSCRIPTIONS	20.00	0.00	0.00
5541 PERMITS, LICENSES, AND TESTING	190.00	100.00	100.00
5550 ELECTRICITY	40,397.02	40,000.00	40,000.00
5555 EDUCATION & TRAINING	37.20	100.00	100.00
5560 GAS FOR HEATING	1,112.13	900.00	900.00
** CATEGORY TOTALS	<u>43,680.23</u>	<u>43,396.00</u>	<u>43,374.00</u>
62- BUILDINGS & STRUCTURES			
6200 BUILDINGS	2,451.79	0.00	0.00
6226 PARK STRUCTURES	24,331.04	0.00	20,000.00
** CATEGORY TOTALS	<u>26,782.83</u>	<u>0.00</u>	<u>20,000.00</u>
*** DEPARTMENT TOTALS	<u>313,549.71</u>	<u>318,873.00</u>	<u>359,435.00</u>

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
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PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
PARKS SUPERVISOR	14	981	01	01	01
PARKS FOREMAN	12	889	01	01	00
SR. PARKS MAINT. WORKER	10	805	01	01	01
PARKS MAINTENANCE WORKER	9	767	02	02	03
			05	05	05

Dept. 380 – Swimming Pool**General Fund**

The City Swimming Pool is open from late May through August of every year. Certified lifeguards trained in lifesaving techniques, first aid, and CPR are on duty during all hours of operation.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
51 – Supplies and Materials	\$6,288	\$6,887	\$6,875
53 – Maint. of Bldg./Structures	3,181	3,000	1,500
54 – Maintenance of Equipment	343	500	500
55 – Contractual Services	25,384	27,809	28,269
62 – Building & Structures	0	0	0
Total	\$35,195	\$38,196	\$37,144

Budget Highlights:

5521 – Professional Services – Contract with YMCA for lifeguards

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 380 SWIMMING POOL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
51- SUPPLIES & MATERIALS			
5114 WEARING APPAREL	9.75	23.00	0.00
5117 MINOR APPARATUS	226.18	989.00	1,000.00
5118 JANITORIAL SUPPLIES	136.84	275.00	275.00
5119 CHEMICALS	1,130.04	2,000.00	2,000.00
5123 OTHER SUPPLIES	52.01	100.00	100.00
5128 UTILITIES	4,733.00	3,500.00	3,500.00
** CATEGORY TOTALS	<u>6,287.82</u>	<u>6,887.00</u>	<u>6,875.00</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	244.47	500.00	500.00
5314 MAINTENANCE OF SANITARY SEWER	0.00	200.00	0.00
5326 MISCELLANEOUS IMPROVEMENT	2,936.06	2,300.00	1,000.00
** CATEGORY TOTALS	<u>3,180.53</u>	<u>3,000.00</u>	<u>1,500.00</u>
54- MAINTENANCE OF EQUIPMENT			
5419 MAINTENANCE OF PIPE LINES	0.00	32.00	0.00
5425 MAINT. MACHINERY, TOOLS, PUMPS	342.78	468.00	500.00
** CATEGORY TOTALS	<u>342.78</u>	<u>500.00</u>	<u>500.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	742.24	750.00	750.00
5520 INSURANCE	384.45	744.00	744.00
5521 PROFESSIONAL SERVICES	22,000.00	22,815.00	23,275.00
5550 ELECTRICITY	2,256.95	3,500.00	3,500.00
** CATEGORY TOTALS	<u>25,383.64</u>	<u>27,809.00</u>	<u>28,269.00</u>
*** DEPARTMENT TOTALS	<u>35,194.77</u>	<u>38,196.00</u>	<u>37,144.00</u>

Dept. 390 – Golf Course

General Fund

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

ACHIEVEMENTS:

- Completed reconstruction of #2 green including cart path and irrigation.
- Replaced #2 water well pump.
- Cleaned main irrigation pond.
- Continued to replace and repair cart paths in low water areas.

GOALS:

- Continue to repair and resurface the cart paths.
- Reconstruct holes #10, #12 and #16 including cart paths, irrigation and tee boxes.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$155,497	\$152,110	\$169,364
51 – Supplies and Materials	29,817	33,010	32,310
53 – Maint. of Bldg./Structures	27,690	23,000	24,500
54 – Maintenance of Equipment	17,320	14,279	15,215
55 – Contractual Services	37,474	29,540	31,640
Total	\$267,798	\$251,939	\$273,029

Budget Highlights:

5122 – Botanical and Agricultural – Increased treatment cost.

5422 – Maintenance Heating and Cooling – (RB) – Replaced air conditioner in Pro Shop.

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 390 GOLF COURSE

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	92,822.64	104,400.00	117,189.00
5021 TERMINATION PAY	9,213.84	0.00	0.00
5022 VACATION BUY BACK	1,733.40	1,821.00	2,000.00
5035 OVERTIME	6,621.31	3,500.00	3,500.00
5040 SAFETY INCENTIVE	125.00	275.00	0.00
5045 LONGEVITY	3,475.70	578.00	1,138.00
5050 RETIREMENT	10,778.02	10,220.00	11,235.00
5060 GROUP INSURANCE	17,026.31	15,852.00	17,754.00
5065 WORKERS' COMPENSATION	3,672.68	4,429.00	4,465.00
5070 RETIREMENT-DEFERRED COMP	6,302.86	6,147.00	6,856.00
5075 LIFE & DISABILITY INSURANCE	1,900.46	2,443.00	2,526.00
5080 MEDICARE	1,485.88	1,617.00	1,833.00
5085 UNEMPLOYMENT TAXES	339.06	828.00	868.00
** CATEGORY TOTALS	155,497.16	152,110.00	169,364.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,339.26	500.00	500.00
5114 WEARING APPAREL	394.13	750.00	600.00
5116 GASOLINE, OIL & GREASE	5,836.00	6,000.00	6,000.00
5117 MINOR APPARATUS	2,903.93	4,500.00	3,000.00
5118 JANITORIAL SUPPLIES	1,226.20	1,500.00	1,500.00
5122 BOTANICAL & AGRICULTURAL	15,549.23	17,000.00	18,000.00
5123 OTHER SUPPLIES	135.61	250.00	200.00
5124 POSTAGE	7.40	10.00	10.00
5128 UTILITIES	2,425.07	2,500.00	2,500.00
** CATEGORY TOTALS	29,816.83	33,010.00	32,310.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	1,527.03	2,500.00	3,000.00
5321 MAINTENANCE OF WELLS	9,323.22	1,500.00	1,500.00
5326 MISCELLANEOUS IMPROVEMENT	16,839.37	19,000.00	20,000.00
** CATEGORY TOTALS	27,689.62	23,000.00	24,500.00
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	12,108.59	9,500.00	11,300.00
5413 FIRE APPARATUS	12.00	12.00	15.00

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 390 GOLF COURSE

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
54- MAINTENANCE OF EQUIPMENT			
5417 MOWERS	3,883.13	3,000.00	3,000.00
5419 MAINTENANCE OF PIPE LINES	102.64	200.00	200.00
5422 MAINT HEATING & COOLING SYSTEM	872.01	1,317.00	200.00
5425 MAINT. MACHINERY, TOOLS, PUMPS	341.96	250.00	500.00
** CATEGORY TOTALS	<u>17,320.33</u>	<u>14,279.00</u>	<u>15,215.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	577.62	550.00	550.00
5515 HIRE OF EQUIPMENT	2,920.00	250.00	2,500.00
5520 INSURANCE	1,154.99	1,420.00	1,420.00
5521-05 SPECIAL SVCS-ENGINEERING FEES	8,765.84	0.00	0.00
5525 ADVERTISING	498.89	500.00	500.00
5530 TRAVEL EXPENSE	1,767.15	2,300.00	2,300.00
5540 DUES & SUBSCRIPTIONS	345.00	495.00	495.00
5541 PERMITS,LICENSES,TESTING FEES	0.00	25.00	25.00
5550 ELECTRICITY	20,697.89	23,000.00	23,000.00
5555 EDUCATION & TRAINING	27.92	0.00	0.00
5560 GAS FOR HEATING	718.34	1,000.00	850.00
** CATEGORY TOTALS	<u>37,473.64</u>	<u>29,540.00</u>	<u>31,640.00</u>
*** DEPARTMENT TOTALS	<u>267,797.58</u>	<u>251,939.00</u>	<u>273,029.00</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
GOLF COURSE MANAGER	21	1457	01	01	01
GOLF COURSE MAINT. TECH	12	889	01	01	01
GOLF COURSE MAINT. WORKER	9	767	02	02	02
			<u>04</u>	<u>04</u>	<u>04</u>

Dept. 410 – Lake**General Fund**

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

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
51 – Supplies and Materials	\$9,634	\$7,025	\$8,125
53 – Maint. of Bldg./Structures	1,504	2,702	5,900
54 – Maintenance of Equipment	400	1,925	1,925
55 – Contractual Services	10,148	9,667	9,667
Total	\$21,687	\$21,319	\$25,617

Budget Highlights:

5117 – Minor Apparatus – (PB) - Replace push mowers, weed-eaters and hand tools.
5326 – Misc. Improvements – (PB) – Signs, buoys, and markers.

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 410 LAKE

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	228.16	250.00	250.00
5114 WEARING APPAREL	114.15	100.00	100.00
5116 GASOLINE, OIL, & GREASE	74.62	75.00	75.00
5117 MINOR APPARATUS	2,936.44	100.00	1,200.00
5118 JANITORIAL SUPPLIES	193.00	500.00	500.00
5122 BOTANICAL & AGRICULTURAL	150.00	0.00	0.00
5123 OTHER SUPPLIES	328.40	500.00	500.00
5128 UTILITIES	5,609.44	5,500.00	5,500.00
** CATEGORY TOTALS	<u>9,634.21</u>	<u>7,025.00</u>	<u>8,125.00</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	1,225.85	1,000.00	750.00
5314 MAINTENANCE OF SANITARY SEWER	11.19	150.00	150.00
5322 MAINT OF FENCES & GATES	0.00	52.00	0.00
5326 MISCELLANEOUS IMPROVEMENT	267.35	1,500.00	5,000.00
** CATEGORY TOTALS	<u>1,504.39</u>	<u>2,702.00</u>	<u>5,900.00</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	288.14	1,500.00	1,500.00
5413 MAINT OF FIRE APPARATUS	0.00	75.00	75.00
5417 MOWERS	61.90	150.00	150.00
5422 MAINT. HEATING & COOLING SYSTM	0.00	100.00	100.00
5425 MAINT. MACHINERY, TOOL, PUMPS	50.17	100.00	100.00
** CATEGORY TOTALS	<u>400.21</u>	<u>1,925.00</u>	<u>1,925.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	389.86	400.00	400.00
5520 INSURANCE	245.54	267.00	267.00
5550 ELECTRICITY	9,513.09	9,000.00	9,000.00
** CATEGORY TOTALS	<u>10,148.49</u>	<u>9,667.00</u>	<u>9,667.00</u>
*** DEPARTMENT TOTALS	<u>21,687.30</u>	<u>21,319.00</u>	<u>25,617.00</u>

Dept. 420 – City Hall**General Fund**

This activity provides for the operation of the City Hall building and the Polly Mays Municipal Annex, including electricity, natural gas, insurance, and building maintenance.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$28,662	\$29,734	\$30,918
51 – Supplies and Materials	15,422	14,100	11,500
53 – Maint. of Bldg./Structures	10,458	13,100	19,000
54 – Maintenance of Equipment	3,913	1,800	3,300
55 – Contractual Service	23,450	27,040	24,624
63 – Equipment	0	0	7,000
Total	\$81,905	\$85,774	\$96,342

Budget Highlights:

5110 – Office Supplies – (RB) – Binder for in-house printing.

5117 – Minor Apparatus – (RB) – Recovering bench seats in Council Chamber

5311 – Maintenance Building – (RB) – New condenser and roof repairs – (PB) – Carpet replacement, repair water damage, and strip floors. Drop ceiling in Council Chambers.

5311-01 – Maintenance Building – Polly Mays – (RB) Renovations to Code Enforcement, Customer Service and Parks Dept. offices.

6313 – Communication System (PB) Phone System for Polly Mays Annex.

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 420 CITY HALL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	18,926.88	19,345.00	19,837.00
5035 OVERTIME	113.06	0.00	0.00
5040 SAFETY INCENTIVE	75.00	75.00	0.00
5045 LONGEVITY	1,222.10	1,318.00	1,370.00
5050 RETIREMENT	1,956.30	1,899.00	2,073.00
5060 GROUP INSURANCE	3,703.68	3,963.00	4,438.00
5065 WORKERS' COMPENSATION	752.73	1,030.00	1,045.00
5070 DEFERRED COMP	1,150.21	1,143.00	1,173.00
5075 LIFE & DISABILITY INSURANCE	396.66	454.00	466.00
5080 MEDICARE	302.79	300.00	309.00
5085 UNEMPLOYMENT COMPENSATION	63.00	207.00	207.00
** CATEGORY TOTALS	28,662.41	29,734.00	30,918.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,662.53	3,000.00	500.00
5112 FOOD SUPPLIES	447.05	500.00	500.00
5114 WEARING APPAREL	129.79	150.00	150.00
5116 GASOLINE, OIL & GREASE	52.31	50.00	50.00
5117 MINOR APPARATUS	1,749.44	1,750.00	750.00
5117-01 MINOR APPARATUS-POLLY MAYS	1,209.27	100.00	100.00
5118 JANITORIAL SUPPLIES	2,072.14	2,000.00	2,000.00
5118-01 JANITORIAL SUPPLIES-POLLY MAYS	287.52	250.00	250.00
5122 BOTANICAL & AGRICULTURAL	667.40	1,000.00	1,000.00
5123 OTHER SUPPLIES	1,603.92	1,600.00	1,600.00
5123-01 POLLY MAYS-OTHER SUPPLIES	270.00	300.00	300.00
5128 UTILITIES	3,227.02	2,300.00	3,200.00
5128-01 UTILITIES-POLLY MAYS ANNEX	1,043.25	1,100.00	1,100.00
** CATEGORY TOTALS	15,421.64	14,100.00	11,500.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	7,761.98	6,500.00	18,500.00
5311-01 MAINT OF BLS-POLLY MAYS ANNEX	2,612.41	6,600.00	500.00
5326 MISCELLANEOUS IMPROVEMENT	83.88	0.00	0.00
** CATEGORY TOTALS	10,458.27	13,100.00	19,000.00
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	324.36	0.00	0.00

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 420 CITY HALL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
54- MAINTENANCE OF EQUIPMENT			
5412 MAINTENANCE OF VEHICLES	179.78	200.00	200.00
5413 MAINT. OF FIRE APPARATUS	100.00	100.00	100.00
5413-01 FIRE APPARATUS-POLLY MAYS	86.00	0.00	0.00
5422 MAINT. HEATING & COOLING SYSTM	3,222.40	1,500.00	3,000.00
** CATEGORY TOTALS	<u>3,912.54</u>	<u>1,800.00</u>	<u>3,300.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	0.00	216.00	0.00
5520 INSURANCE	3,916.51	3,224.00	3,224.00
5550 ELECTRICITY	10,477.24	12,000.00	12,000.00
5550-01 ELECTRICITY-POLLY MAYS ANNEX	5,378.64	7,000.00	5,000.00
5560 GAS FOR HEATING	1,561.06	2,200.00	2,200.00
5560-01 GAS FOR HEATING-POLLY MAYS	2,116.45	2,400.00	2,200.00
** CATEGORY TOTALS	<u>23,449.90</u>	<u>27,040.00</u>	<u>24,624.00</u>
63- EQUIPMENT			
6313 COMMUNICATION SYSTEM	0.00	0.00	7,000.00
** CATEGORY TOTALS	<u>0.00</u>	<u>0.00</u>	<u>7,000.00</u>
*** DEPARTMENT TOTALS	<u>81,904.76</u>	<u>85,774.00</u>	<u>96,342.00</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
CUSTODIAN	5	629	01	01	01
			01	01	01

Dept. 000 – Non-Departmental**General Fund**

Non-Departmental accounts for 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 benefiting the citizens of Big Spring.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
51 – Supplies and Materials	\$11,321	\$11,900	\$11,400
54 – Maintenance of Equipment	396	200	200
55 – Contractual Services	116,838	111,412	89,844
56 – Miscellaneous	90,764	97,454	120,181
Total	\$219,320	\$220,966	\$221,625

Budget Highlights:

- 5110 – Office Supplies – Copier paper for City Hall, copier supplies, vouchers, etc.
- 5128 – Utilities – Water & Sewer for Westside Community Center, Boys Club
Swimming Pool and Senior Center
- 5521-10 – Special Service – TX Dept of Health – Contract with Texas Department of Health
- 5521-11 – Special Service – Attorney – Fees for delinquent tax attorney
- 5540 – Dues & Subscriptions – Dues to PBRPC, TML, Texas Coalition of Franchised Utilities,
Ports to Plains
- 5611 – Contributions – Contributions to outside agencies

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	3,877.38	4,500.00	4,000.00
5117 MINOR APPARATUS	26.95	100.00	100.00
5123 OTHER SUPPLIES	391.93	300.00	300.00
5128 UTILITIES	7,024.75	7,000.00	7,000.00
** CATEGORY TOTALS	<u>11,321.01</u>	<u>11,900.00</u>	<u>11,400.00</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURES & FIXTURES	395.92	200.00	200.00
** CATEGORY TOTALS	<u>395.92</u>	<u>200.00</u>	<u>200.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	3,533.36	3,900.00	3,900.00
5515 HIRE OF EQUIPMENT	15,618.98	15,000.00	15,000.00
5520 INSURANCE	3,607.57	1,205.00	1,205.00
5521 SPECIAL SERVICES	4,780.16	3,585.00	3,000.00
5521-10 SPECIAL SERV-TX DEPT OF HEALTH	39,999.96	40,000.00	16,667.00
5521-11 SPECIAL SERVICES-ATTORNEY FEES	20,965.50	17,700.00	21,000.00
5521-17 BANK CHARGES	2,681.16	4,200.00	3,250.00
5535 RENTS	1,896.00	1,896.00	1,896.00
5540 DUES & SUBSCRIPTIONS	19,483.04	18,426.00	18,426.00
5550 ELECTRICITY	4,272.54	5,500.00	5,500.00
** CATEGORY TOTALS	<u>116,838.27</u>	<u>111,412.00</u>	<u>89,844.00</u>
56- SUNDRY CHARGES			
5611 CONT-HOWARD CO. APPRAISAL	45,506.00	48,301.00	53,500.00
5611-05 CONTRIBUTIONS-VICTIM SERVICES	10,000.00	10,000.00	15,000.00
5611-06 CONTRIBUTION-HOWARD CO SR CNTR	26,000.00	26,000.00	36,000.00
5611-07 CONTRIBUTIONS-MEALS ON WHEELS	1,500.00	1,500.00	1,500.00
5635 TAX COLLECTION FEES	8,951.18	8,653.00	9,181.00
5643 BAD DEBT WRITE-OFF	1,192.87-	3,000.00	5,000.00
** CATEGORY TOTALS	<u>90,764.31</u>	<u>97,454.00</u>	<u>120,181.00</u>
*** DEPARTMENT TOTALS	<u>219,319.51</u>	<u>220,966.00</u>	<u>221,625.00</u>

Debt Service

General Fund

Debt Service is a Non-Departmental activity that accounts for lease-purchase payments and payments to the Capital Revolving Fund for equipment purchase with this funding

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
Total Debt Service	\$624,185	\$624,753	\$702,670

Transfers to Other Funds

General Fund

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
Transfer to RSVP	\$14,961	\$15,000	\$15,000
Transfer to Golf Course Improvement Fund	6,298	9,061	203,271
Transfer to Grant Fund	33,793	30,000	25,000
Transfer to EMS Fund	250,000	250,000	250,000
Total	\$305,053	\$304,061	\$493,271

FUND: 002- GENERAL FUND

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
57- DEBT SERVICE			
5701-19 DEBT SVC-SANITATION TRUCKS	22,146.24	0.00	0.00
5701-20 DEBT SVC-'98 POLICE CARS	11,883.00	0.00	0.00
5701-22 DEBT SVC-POLICE CARS 1999	28,732.80	16,761.00	0.00
5701-23 DEBT SANITATION TRUCK 1999	24,149.16	10,062.00	0.00
5701-24 DEBT SVC-FIRE TRAINING TOWER	19,765.32	19,765.00	19,765.00
5701-25 DEBT SVC-STRT RUBBER TIRE LDR	4,257.60	1,774.00	0.00
5701-26 DEBT SVC-LNDFL RBR TIRE/CARIER	12,681.48	5,284.00	0.00
5701-27 DEBT SVC-LNDFL CAT DOZER	11,775.66	0.00	0.00
5701-28 DEBT SVC-MUN CT SOFTWARE PKG	5,977.08	3,487.00	0.00
5701-29 DEBT SVC-99-00 POLICE CARS	28,612.08	28,612.00	9,537.00
5701-30 DEBT SVC-2000-01 PACKAGE	289,131.72	289,132.00	289,132.00
5701-31 DEBT SVC-POOL SLIDE	10,876.68	10,877.00	10,877.00
5701-32 DEBT SVC-TELEPHONE EQUIPMENT	3,636.84	3,637.00	3,637.00
5701-33 DEBT SVC-2001-02 EQUIPMENT	107,618.76	107,619.00	107,619.00
5701-34 DEBT SVC-2002-03 EQUIPMENT	25,895.24	44,392.00	44,392.00
5701-35 DEBT SVC-2002-03 BULLDOZER	17,047.32	34,095.00	34,095.00
5701-36 DEBT SVC-2003-04 EQUIPMENT	0.00	49,256.00	84,438.00
5701-38 DEBT SVC-2004-05 EQUIPMENT	0.00	0.00	97,857.00
5701-39 DEBT SVC-COMANCHE TR.RESTROOMS	0.00	0.00	1,321.00
** CATEGORY TOTALS	624,186.98	624,753.00	702,670.00
*** DEPARTMENT TOTALS	624,186.98	624,753.00	702,670.00

FUND: 002- GENERAL FUND

DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
58- TRANSFERS/OTHER FUNDS			
5808-01 TRANSFER TO R S V P FUND	14,961.30	15,000.00	15,000.00
5810 TRANSFER TO GOLF COURSE IMP	6,298.45	9,061.00	73,271.00
5810-01 TRANSFER TO GOLF IMP-SUBSIDY	0.00	0.00	130,000.00
5813 TRANSFER TO GRANT FUND	33,793.32	30,000.00	25,000.00
5818 TRANSFER TO EMS FUND	249,999.96	250,000.00	250,000.00
** CATEGORY TOTALS	<u>305,053.03</u>	<u>304,061.00</u>	<u>493,271.00</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	305,053.03	304,061.00	493,271.00



CITY OF BIG SPRING

MOTEL TAX FUND

The Motel Tax Fund has been established in accordance with state law to administer the expenditure of hotel/motel tax funds collected pursuant to state statutes requiring that such funds be expended for the promotion of tourism in the city. The motel tax rate of the City of Big Spring is currently set at seven percent (7%), which is the maximum allowed by state statute. The total tax levied within the City is thirteen percent (13%), which includes a six percent (6%) state motel tax.

In fiscal year 2001-02, the contract with the Chamber of Commerce to operate the Convention and Visitors Bureau (CVB) was terminated and the City took over the activities associated with the CVB. Effective October 1, 2003, the City terminated the contract with the Chamber for the operation of the Dora Roberts Community Center and operates that facility and related activities in-house. A new employee was hired in October of 2002 to oversee both the CVB and the community center activities.

New restrooms were constructed in 2002-03 at the City's amphitheater and the 2003-04 budget included \$8,500 for the construction of new restroom facilities at the Heart of the City Park. No capital expenditures are budgeted in fiscal year 2004-05 in the Motel Tax Fund.

**MOTEL TAX FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$11,915	\$17,545	(\$4,886)
Revenues			
Motel Tax Revenue	193,910	235,000	245,000
Rental Revenue	350	20,400	22,400
Miscellaneous	147	125	100
Contributions	50,000	10,000	0
Total Revenues	244,407	265,525	267,500
Total Funds Available	256,322	283,070	262,614
Personnel Services	118	44,123	48,536
Supplies and Materials	21,388	41,120	41,275
Maintenance of Buildings and Structures	2,194	11,550	8,000
Maintenance of Equipment	4,874	13,244	9,000
Contractual Services	66,538	110,919	103,757
Miscellaneous	45,004	42,000	42,000
Capital Outlay	98,661	25,000	0
Total Expenditures	238,777	287,956	252,568
Ending Fund Balance	\$17,545	(\$4,886)	\$10,046

FUND: 110- MOTEL TAX

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
TAXES				
4031	MOTEL OCCUPANCY TAXES	193,909.66-	235,000.00-	245,000.00-
4032	PENALTY MOTEL OCCUPANCY	190.11-	200.00-	200.00-
	** CATEGORY TOTALS	<u>194,099.77-</u>	<u>235,200.00-</u>	<u>245,200.00-</u>
INTEREST INCOME				
4602	INTEREST INCOME	42.70	100.00	100.00
	** CATEGORY TOTALS	<u>42.70</u>	<u>100.00</u>	<u>100.00</u>
PROPERTIES				
4701	DRCC RENTALS	350.00-	20,400.00-	22,400.00-
	** CATEGORY TOTALS	<u>350.00-</u>	<u>20,400.00-</u>	<u>22,400.00-</u>
MISCELLANEOUS				
4906	RETURNED CHECK FEES	0.00	25.00-	0.00
4931	CONTRIBUTIONS	50,000.00-	10,000.00-	0.00
	** CATEGORY TOTALS	<u>50,000.00-</u>	<u>10,025.00-</u>	<u>0.00</u>
	*** DEPARTMENT TOTALS	<u>===== 244,407.07-</u>	<u>===== 265,525.00-</u>	<u>===== 267,500.00-</u>

**MOTEL TAX FUND
EXPENDITURES BY DEPARTMENT
2004-05**

<u>DEPARTMENT</u>	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Community Center	\$4,091	\$69,368	\$74,803
Potton House	11,427	12,532	12,560
Municipal Auditorium	30,105	31,428	32,028
Downtown Beautification	7,627	10,934	10,425
Convention & Visitors Bureau	139,006	120,836	80,028
Non-Departmental	46,521	42,858	42,724
TOTAL	\$238,777	\$287,956	\$252,568

Dept. 510 – Dora Roberts Community Center Motel Tax Fund

This department operates the Dora Roberts Community Center. Operations include rental, marketing, and maintenance of the facility. Prior to October 2003, the City contracted with the Chamber of Commerce to operate the facility.

ACHIEVEMENTS

- Reduced rental rates to encourage facility usage.
- Began facility renovations with painting, HVAC rehab, window blind and furniture replacement.

GOALS:

- Continue facility renovations with new chairs and tables for the ballroom and rehab of ballroom floor.
- Improve usage and accessibility to outside facilities with the installation of handrails and benches.

	Actual 2002-2003	Revised 2003-2004	Proposed 2004-2005
50 – Personnel Services	\$59	\$22,436	\$24,268
51 – Supplies and Materials	3,561	17,925	21,075
53 – Maint. Buildings	0	3,250	5,500
54 – Maint. of Equipment	55	4,800	3,000
55 – Contractual Services	416	20,957	20,960
Total	\$4,091	\$69,368	\$74,803

Budget Highlights:

- 5010 – Salaries – Half of salary for CVB coordinator.
- 5110 – Office Supplies – Printing of forms, contracts, brochures, and general supplies.
- 5117 – Minor Apparatus – (RB & PB) – Purchase of tables and chairs.
- 5311 – Maint. of Bldg.– (PB) – Convert dressing room to storage.
- 5521 – Special Services – Janitorial Services.

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 510 DORA ROBERTS COMMUN. CENT

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	58.88	15,465.00	16,655.00
5015 AUTO ALLOWANCE	0.00	900.00	900.00
5035 OVERTIME	0.00	750.00	825.00
5040 SAFETY INCENTIVE	0.00	38.00	0.00
5045 LONGEVITY	0.00	0.00	25.00
5050 RETIREMENT	0.00	1,573.00	1,797.00
5060 GROUP INSURANCE	0.00	1,982.00	2,219.00
5065 WORKERS' COMPENSATION	0.00	53.00	55.00
5070 RETIREMENT-DEFERRED COMP	0.00	946.00	1,016.00
5075 LIFE & DISABILITY INSURANCE	0.00	376.00	404.00
5080 MEDICARE	0.00	249.00	268.00
5085 UNEMPLOYMENT TAXES	0.00	104.00	104.00
** CATEGORY TOTALS	58.88	22,436.00	24,268.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	0.00	850.00	500.00
5117 MINOR APPARATUS	0.00	7,000.00	14,250.00
5118 JANITORIAL SUPPLIES	0.00	1,000.00	1,000.00
5122 BOTANICAL & AGRICULTURAL	0.00	300.00	300.00
5123 OTHER SUPPLIES	0.00	4,250.00	500.00
5124 POSTAGE	0.00	25.00	25.00
5128 UTILITIES	3,560.45	4,500.00	4,500.00
** CATEGORY TOTALS	3,560.45	17,925.00	21,075.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	0.00	3,250.00	5,500.00
** CATEGORY TOTALS	0.00	3,250.00	5,500.00
54- MAINTENANCE OF EQUIPMENT			
5422 MAINT OF HEATING & COOLING SYS	55.00	4,800.00	3,000.00
** CATEGORY TOTALS	55.00	4,800.00	3,000.00
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	0.00	97.00	0.00

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 510 DORA ROBERTS COMMUN. CENT

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5515 HIRE OF EQUIPMENT	0.00	150.00	250.00
5520 INSURANCE	0.00	500.00	1,000.00
5521 SPECIAL SERVICES	0.00	6,500.00	5,000.00
5525 ADVERTISING	0.00	500.00	500.00
5541 PERMITS,LICENSES,TESTING FEES	0.00	310.00	310.00
5550 ELECTRICITY	416.26	10,000.00	11,000.00
5560 GAS FOR HEATING	0.00	2,900.00	2,900.00
** CATEGORY TOTALS	416.26	20,957.00	20,960.00
*** DEPARTMENT TOTALS	4,090.59	69,368.00	74,803.00

		PERSONNEL SCHEDULE			
	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
CVB COORDINATOR	HALF-TIME	19 1256	01	01	01
			01	01	01

Dept. 520 – Potton House**Motel Tax Fund**

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

	Actual 2002-2003	Revised 2003-2004	Proposed 2004-2005
51 – Supplies and Materials	\$566	\$500	\$500
55 – Contractual Services	5,861	7,032	7,060
56 – Miscellaneous (Contributions)	5,000	5,000	5,000
Total	\$11,427	\$12,532	\$12,560

Budget Highlights:

5611 – Contributions – Contractual payment to Heritage Museum for operations.

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 520 POTTON HOUSE

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
51- SUPPLIES & MATERIALS			
5128 UTILITIES	565.80	500.00	500.00
** CATEGORY TOTALS	<u>565.80</u>	<u>500.00</u>	<u>500.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	429.04	350.00	350.00
5520 INSURANCE	176.19	322.00	350.00
5521 SPECIAL SERVICES	450.00	360.00	360.00
5550 ELECTRICITY	4,806.03	6,000.00	6,000.00
** CATEGORY TOTALS	<u>5,861.26</u>	<u>7,032.00</u>	<u>7,060.00</u>
56- SUNDRY CHARGES			
5611 CONTRIBUTIONS, GRATUITIES	5,000.00	5,000.00	5,000.00
** CATEGORY TOTALS	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 11,427.06	<u>=====</u> 12,532.00	<u>=====</u> 12,560.00

Dept. 530 – Auditorium**Motel Tax Fund**

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

	Actual 2002-2003	Revised 2003-2004	Proposed 2004-2005
51 – Supplies & Materials	\$5,162	\$3,850	\$3,950
53 – Maint. of Bldg/Structures	2,122	1,500	2,000
54 – Maintenance of Equipment	4,819	6,000	6,000
55 – Contractual Services	18,002	20,078	20,078
Total	\$30,105	\$31,428	\$32,028

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 530 AUDITORIUM

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
51- SUPPLIES & MATERIALS			
5117 MINOR APPARTUS	284.37	150.00	200.00
5118 JANITORIAL SUPPLIES	248.83	200.00	250.00
5128 UTILITIES	4,628.43	3,500.00	3,500.00
** CATEGORY TOTALS	<u>5,161.63</u>	<u>3,850.00</u>	<u>3,950.00</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	2,121.78	1,500.00	2,000.00
** CATEGORY TOTALS	<u>2,121.78</u>	<u>1,500.00</u>	<u>2,000.00</u>
54- MAINTENANCE OF EQUIPMENT			
5422 MAINT OF HEATING & COOLING SYS	4,819.31	6,000.00	6,000.00
** CATEGORY TOTALS	<u>4,819.31</u>	<u>6,000.00</u>	<u>6,000.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	254.49	265.00	265.00
5520 INSURANCE	3,809.69	4,763.00	4,763.00
5541 PERMITS, LICENSES, TESTING FEES	50.00	50.00	50.00
5550 ELECTRICITY	13,888.39	15,000.00	15,000.00
** CATEGORY TOTALS	<u>18,002.57</u>	<u>20,078.00</u>	<u>20,078.00</u>
*** DEPARTMENT TOTALS	<u>30,105.29</u>	<u>31,428.00</u>	<u>32,028.00</u>

Dept. 540 – Downtown Beautification Motel Tax Fund

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

	Actual 2002-2003	Revised 2003-2004	Proposed 2004-2005
51 – Supplies & Materials	\$3,995	\$7,178	\$7,150
53 – Maint. of Bldgs/Structures	72	1,000	500
55 – Contractual Services	3,560	2,756	2,775
Total	\$7,627	\$10,934	\$10,425

Budget Highlights:

5128 – Utilities – Water charges for downtown square and Heart of the City Park.

5550 – Electricity – Electricity charges for the downtown square and Heart of the City Park.

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 540 DOWNTOWN BEAUTIFICATION

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
51- SUPPLIES & MATERIALS			
5117 MINOR APPARATUS	98.82	178.00	150.00
5122 BOTANICAL & AGRICULTURAL	1,061.46	500.00	500.00
5128 UTILITIES	2,834.90	6,500.00	6,500.00
** CATEGORY TOTALS	<u>3,995.18</u>	<u>7,178.00</u>	<u>7,150.00</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5326 MISCELLANEOUS MAINTENANCE	71.82	1,000.00	500.00
** CATEGORY TOTALS	<u>71.82</u>	<u>1,000.00</u>	<u>500.00</u>
55- CONTRACTUAL SERVICES			
5520 INSURANCE	116.29	256.00	275.00
5550 ELECTRICITY	3,443.59	2,500.00	2,500.00
** CATEGORY TOTALS	<u>3,559.88</u>	<u>2,756.00</u>	<u>2,775.00</u>
*** DEPARTMENT TOTALS	<u>7,626.88</u>	<u>10,934.00</u>	<u>10,425.00</u>

Dept. 560 – Convention & Visitors Bureau Motel Tax Fund

The Convention and Visitors Bureau is funded through 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

- Updated website to include a Community Event Calendar for local and area use.
- Coordinated “Promote Big Spring!” Committee Consisting of motel owners/managers and local visitor sites to facilitate coordination of tourism activities.
- Coordinated with the Rural Community College Initiative and Keep Big Spring Beautiful to improve community aesthetics.
- Construction of restrooms at Heart of the City Park.

GOALS:

- Increase effectiveness of “Promote Big Spring” by educating employees of participating organizations about events and sites and communicating these to travelers.
- Continue upgrades to the website with additional links and tips for travelers to Big Spring.
- Promote local sites of interest especially the new Wind Power Trail and the Texas Plains Trail.

	Actual 2002-2003	Revised 2003-2004	Proposed 2004-2005
50 – Personnel Services	\$59	\$21,687	\$24,268
51 – Supplies & Materials	4,849	8,725	5,800
53 – Maint. of Bldgs/Structures	0	5,800	0
54 – Maintenance of Equipment	0	2,444	0
55 – Contractual Services	35,437	57,180	49,960
62 – Buildings & Structures	98,661	25,000	0
Total	\$139,006	\$120,836	\$80,028

Budget Highlights:

- 5010 – Salaries – Half salary for CVB Coordinator.
- 5123 – Other Supplies – Handouts and brochures.
- 5311 – Building Maintenance – (RB) – Reservations/repairs for DRCC.
- 5521 – Special Services – Fees for billboards.
- 5521-01 – Funding Requests – Funding to other organizations sponsoring tourism events.
- 6226 – Miscellaneous Structures – (RB) – Restrooms at the Heart of the City Park.

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 560 CVB

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	58.88	15,465.00	16,655.00
5015 AUTO ALLOWANCE	0.00	900.00	900.00
5035 OVERTIME	0.00	0.00	825.00
5040 SAFETY INCENTIVE	0.00	38.00	0.00
5045 LONGEVITY	0.00	0.00	25.00
5050 RETIREMENT	0.00	1,573.00	1,797.00
5060 GROUP INSURANCE	0.00	1,982.00	2,219.00
5065 WORKERS' COMPENSATION	0.00	54.00	55.00
5070 RETIREMENT-DEFERRED COMP	0.00	946.00	1,016.00
5075 LIFE & DISABILITY INSURANCE	0.00	376.00	404.00
5080 MEDICARE	0.00	249.00	268.00
5085 UNEMPLOYMENT TAXES	0.00	104.00	104.00
** CATEGORY TOTALS	58.88	21,687.00	24,268.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	60.43	2,449.00	1,200.00
5112 FOOD SUPPLIES	0.00	200.00	250.00
5117 MINOR APPARATUS	21.17	0.00	0.00
5123 OTHER SUPPLIES-HANDOUTS	4,312.11	5,801.00	4,000.00
5124 POSTAGE	455.41	275.00	350.00
** CATEGORY TOTALS	4,849.12	8,725.00	5,800.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 BUILDING MAINTENANCE	0.00	5,800.00	0.00
** CATEGORY TOTALS	0.00	5,800.00	0.00
54- MAINTENANCE OF EQUIPMENT			
5414 MAINT COMMUNICATION SYSTEM	0.00	56.00	0.00
5422 MAINT OF HEATING & COOLING SYS	0.00	2,388.00	0.00
** CATEGORY TOTALS	0.00	2,444.00	0.00
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,844.28	1,250.00	1,250.00
5521 SPECIAL SERVICES	1,673.61	3,120.00	5,000.00

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 560 CVB

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5521-01 FUNDING REQUESTS	23,941.45	43,000.00	35,000.00
5525 ADVERTISING	7,298.00	3,000.00	5,000.00
5530 TRAVEL EXPENSE	129.24	5,100.00	1,750.00
5540 DUES & SUBSCRIPTIONS	550.00	1,350.00	1,500.00
5541 PERMITS,LICENSES,TESTING FEES	0.00	310.00	310.00
5555 EDUCATION AND TRAINING	0.00	50.00	150.00
** CATEGORY TOTALS	<u>35,436.58</u>	<u>57,180.00</u>	<u>49,960.00</u>
62- BUILDINGS & STRUCTURES			
6226 MISCELLANEOUS STRUCTURES	98,660.96	25,000.00	0.00
** CATEGORY TOTALS	<u>98,660.96</u>	<u>25,000.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>139,005.54</u>	<u>120,836.00</u>	<u>80,028.00</u>

PERSONNEL SCHEDULE					
	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
CVB COORDINATOR HALF-TIME	19	1256	01	01	01
			01	01	01

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
51- SUPPLIES & MATERIALS			
5123 OTHER SUPPLIES-FEST. OF LIGHTS	0.00	142.00	0.00
5128 UTILITIES	3,256.20	2,800.00	2,800.00
** CATEGORY TOTALS	<u>3,256.20</u>	<u>2,942.00</u>	<u>2,800.00</u>
55- CONTRACTUAL SERVICES			
5520 INSURANCE	66.50	152.00	160.00
5550 ELECTRICITY	40.33	0.00	0.00
5551 ELECTRICITY CAMPGROUND	90.60	91.00	91.00
5552 ELECTRICITY HISTORIC BS	372.60	373.00	373.00
5553 ELECTRICITY AMPHITHEATER	2,691.00	2,300.00	2,300.00
** CATEGORY TOTALS	<u>3,261.03</u>	<u>2,916.00</u>	<u>2,924.00</u>
56- SUNDRY CHARGES			
5612 CONTRIBUTION HERITAGE MU	12,000.00	12,000.00	12,000.00
5615 CHAMBER OF COMMERCE-DRCC	20,004.00	0.00	0.00
5641 ADMINISTRATIVE FEES	8,000.00	25,000.00	25,000.00
** CATEGORY TOTALS	<u>40,004.00</u>	<u>37,000.00</u>	<u>37,000.00</u>
*** DEPARTMENT TOTALS	<u>46,521.23</u>	<u>42,858.00</u>	<u>42,724.00</u>

CITY OF BIG SPRING

ECONOMIC DEVELOPMENT FUND

In May of 1990, the citizens of Big Spring approved a referendum calling for the creation of a one-half cent sales tax to be used to support economic development activities in Big Spring. The Economic Development Fund is a Special Revenue Fund which is used to account for monies received from this one-half cent sales tax.

The funds collected from this sales tax are transferred to Moore Development for Big Spring, Inc., a component unit of the City, with whom the City has contracted to enhance, stimulate and promote economic development in accordance with Section 4A of the Development Corporation Act (Texas Civil Statutes Article 5190.6).

The amount of sales tax revenue generated from this one-half cent tax is received on a monthly basis from the State Comptroller, and the entire amount is then remitted to Moore Development for Big Spring, Inc. Therefore, there is no fund balance accumulation in the Economic Development Fund.

**ECONOMIC DEVELOPMENT FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$0	\$0	\$0
Revenues	910,027	958,335	958,335
Total Revenues	910,027	958,335	958,335
Total Funds Available	910,027	958,335	958,335
O & M Expenditures	910,027	958,335	958,335
Total Expenditures	910,027	958,335	958,335
Ending Fund Balance	\$0	\$0	\$0

FUND: 120- ECONOMIC DEVELOPMENT

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
TAXES			
4020 CITY SALES TAXES	910,026.68-	958,335.00-	958,335.00-
** CATEGORY TOTALS	<u>910,026.68-</u>	<u>958,335.00-</u>	<u>958,335.00-</u>
*** DEPARTMENT TOTALS	<u>=====</u> 910,026.68-	<u>=====</u> 958,335.00-	<u>=====</u> 958,335.00-

FUND: 120- ECONOMIC DEVELOPMENT

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	910,026.68	958,335.00	958,335.00
** CATEGORY TOTALS	<u>910,026.68</u>	<u>958,335.00</u>	<u>958,335.00</u>
*** DEPARTMENT TOTALS	<u>910,026.68</u>	<u>958,335.00</u>	<u>958,335.00</u>

CITY OF BIG SPRING

COLLEGE FUND

The City of Big Spring's City Council and Administration feel that higher education is a very important aspect of an employee's current job performance and future ability to advance within the City organization. Therefore, the City has adopted a policy whereby employees are encouraged to continue their education by enrolling in colleges for under-graduate or post-graduate courses. Under this policy, an employee may take college courses which are either related to their job duties or designated under their degree plan, and the City will reimburse the employee for costs associated with books and tuition. The reimbursement schedule is as follows:

- 100% reimbursement for an "A"
- 80% reimbursement for a "B"
- 70% reimbursement for a "C"

The College Fund is a Special Revenue Fund which accounts for all reimbursements to City employees for successful completion of college courses. Funding is received from the sale of scrap metal collected at the landfill.

COLLEGE EDUCATION FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$14,750	\$15,650	\$5,465
Revenues	<u>6,678</u>	<u>5,065</u>	<u>5,100</u>
Total Revenues	6,678	5,065	5,100
Total Funds Available	21,428	20,715	10,565
O & M Expenditures	5,778	5,250	5,000
Transfers Out	<u>0</u>	<u>10,000</u>	<u>0</u>
Total Expenditures	5,778	15,250	5,000
Ending Fund Balance	\$15,650	\$5,465	\$5,565

FUND: 130- COLLEGE EDUC FOR EMPLOYEE DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
GENERAL SALES & SERVICE			
4380 SALE OF SCRAP METAL	6,498.05-	5,000.00-	5,000.00-
** CATEGORY TOTALS	<u>6,498.05-</u>	<u>5,000.00-</u>	<u>5,000.00-</u>
INTEREST INCOME			
4602 INTEREST INCOME	179.87-	65.00-	100.00-
** CATEGORY TOTALS	<u>179.87-</u>	<u>65.00-</u>	<u>100.00-</u>
*** DEPARTMENT TOTALS	<u>=====</u> 6,677.92-	<u>=====</u> 5,065.00-	<u>=====</u> 5,100.00-

FUND: 130- COLLEGE EDUC FOR EMPLOYEE DIV: 001- ADMINISTRATION

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5556 COLLEGE TUITION FEES	5,778.45	5,250.00	5,000.00
** CATEGORY TOTALS	<u>5,778.45</u>	<u>5,250.00</u>	<u>5,000.00</u>
*** DEPARTMENT TOTALS	<u>5,778.45</u>	<u>5,250.00</u>	<u>5,000.00</u>

FUND: 130- COLLEGE EDUC FOR EMPLOYEE DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
58- TRANSFERS/OTHER FUNDS			
5809 TRANSFERS TO GENERAL FUND	0.00	10,000.00	0.00
** CATEGORY TOTALS	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	0.00	10,000.00	0.00

CITY OF BIG SPRING

MUNICIPAL COURT SECURITY FUND

In 1993, the State of Texas updated the Code of Criminal Procedure by including Article 102.017. This article allows municipal governments to levy an additional \$3.00 security fee as a cost of court against defendants convicted of a misdemeanor offense. The purpose of this fee is to provide funding for improvements that establish or enhance security conditions in municipal courtrooms. The City of Big Spring's City Council passed an ordinance on September 26, 1995, allowing for the collection of this \$3.00 security fee.

The Municipal Court Security Fund is expected to have an ending fund balance of approximately \$6,340 by September 30, 2005.

**MUNICIPAL COURT SECURITY FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$50,553	\$13,531	(\$1,710)
Court Security Fees	9,530	7,200	8,000
Miscellaneous	408	35	50
Total Revenues	9,938	7,235	8,050
Total Funds Available	60,491	20,766	6,340
Personnel Services	46,503	22,476	0
Supplies and Materials	457	0	0
Total Expenditures	46,960	22,476	0
Ending Fund Balance	\$13,531	(\$1,710)	\$6,340

FUND: 140- MUNICIPAL COURT SECURITY DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
FINES & FEES			
4415 MUNICIPAL COURT SECURITY FEES	9,530.25-	7,200.00-	8,000.00-
** CATEGORY TOTALS	<u>9,530.25-</u>	<u>7,200.00-</u>	<u>8,000.00-</u>
INTEREST INCOME			
4602 INTEREST INCOME	407.87-	35.00-	50.00-
** CATEGORY TOTALS	<u>407.87-</u>	<u>35.00-</u>	<u>50.00-</u>
*** DEPARTMENT TOTALS	<u>=====</u> 9,938.12-	<u>=====</u> 7,235.00-	<u>=====</u> 8,050.00-

FUND: 140- MUNICIPAL COURT SECURITY DIV: 013- MUNICIPAL JUDGE

DEPT: 220 MUNICIPAL COURT

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	31,079.62	15,903.00	0.00
5022 VACATION BUY BACK	931.80	932.00	0.00
5035 OVERTIME	46.65	0.00	0.00
5040 SAFETY INCENTIVE	50.00	50.00	0.00
5045 LONGEVITY	1,166.60	0.00	0.00
5050 RETIREMENT	3,320.17	1,808.00	0.00
5055 STANDBY PAY	2,020.00	1,230.00	0.00
5060 GROUP INSURANCE	3,676.20	0.00	0.00
5065 WORKERS' COMPENSATION	918.68	821.00	0.00
5070 RETIREMENT-DEFERRED COMP	2,017.44	1,088.00	0.00
5075 LIFE & DISABILITY INSURANCE	682.22	377.00	0.00
5080 MEDICARE	530.86	267.00	0.00
5085 UNEMPLOYMENT TAXES	63.00	0.00	0.00
** CATEGORY TOTALS	<u>46,503.24</u>	<u>22,476.00</u>	<u>0.00</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	457.28	0.00	0.00
** CATEGORY TOTALS	<u>457.28</u>	<u>0.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 46,960.52	<u>=====</u> 22,476.00	<u>=====</u> 0.00

CITY OF BIG SPRING

GOLF COURSE IMPROVEMENT FUND

The Golf Course Improvement Fund is a Special Revenue Fund that was established to account for funds designated for improvements to the Comanche Trail Golf Course, which is owned and operated by the City of Big Spring. The improvement fund receives revenue based on the actual operations of the golf course during each fiscal year. If the revenues generated by the golf course exceed the golf course expenditures, the excess is transferred from General Fund at year end to the improvement fund.

If the golf course operated at a deficit during the fiscal year, whereby expenditures exceeded total revenue, the improvement fund transfers to the General Fund the amount of the operating deficit. However, in no case shall a transfer be made to the General Fund which would cause the Golf Course Improvement Fund to incur a cash deficit. In addition, use of funds from the improvement fund for golf course improvements cannot deplete the fund to a balance of less than \$5,000.00, with said balance required to be available to cover any future operating deficit. It is projected that golf course revenues will exceed departmental expenditures in 2004-05 and \$73,271 will be transferred into the Improvement Fund from the General Fund.

The #2 green was rebuilt in 2003-04 at a cost of approximately \$26,000. The 2004-05 budget includes a \$130,000 subsidy from the General Fund to continue major improvements to the municipal golf course. The funds will be used to rebuild numbers 10, 11 and 16 greens. Additionally, a greens mower will be replaced at an estimated cost of \$38,000 and it is estimated that the fund balance will be \$8,871 at September 30, 2005.

**GOLF COURSE IMPROVEMENT FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$90,664	\$27,631	(\$26,500)
<u>Receipts</u>			
Interest Income	867	100	100
Total Receipts	867	100	100
<u>Transfers-In</u>			
Transfers from General Fund	6,298	9,061	203,271
Total Transfers-In	6,298	9,061	203,271
Total Current Receipts	7,165	9,161	203,371
Total Funds Available	97,829	36,792	176,871
<u>Expenditures</u>			
Supplies and Materials	1,489	0	0
Capital Outlay	39,012	63,292	168,000
Transfers Out	29,697	0	0
Total Budgeted Expenditures	70,198	63,292	168,000
Ending Fund Balance	\$27,631	(\$26,500)	\$8,871

FUND: 350- GOLF COURSE IMPROVEMENTS DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
INTEREST INCOME				
4602	INTEREST INCOME	866.31-	100.00-	100.00-
	** CATEGORY TOTALS	<u>866.31-</u>	<u>100.00-</u>	<u>100.00-</u>
SERVICE FEES FROM OTHER FUNDS				
4810	TRANSFER FROM GENERAL FUND	6,298.45-	9,061.00-	203,271.00-
	** CATEGORY TOTALS	<u>6,298.45-</u>	<u>9,061.00-</u>	<u>203,271.00-</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 7,164.76-	<u>=====</u> 9,161.00-	<u>=====</u> 203,371.00-

**GOLF COURSE IMPROVEMENT FUND
EXPENDITURES BY DEPARTMENT
2004-05**

<u>DEPARTMENT</u>	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Golf Course	\$40,501	\$63,292	\$168,000
Transfers Out	29,697	0	0
 TOTAL	 \$70,198	 \$63,292	 \$168,000

FUND: 350- GOLF COURSE IMPROVEMENTS DIV: 027- PARKS AND RECREATION

DEPT: 390 GOLF COURSE

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	899.00	0.00	0.00
5117 MINOR APPARATUS	590.00	0.00	0.00
** CATEGORY TOTALS	<u>1,489.00</u>	<u>0.00</u>	<u>0.00</u>
62- BUILDINGS & STRUCTURES			
6200 BUILDINGS	11,047.02	0.00	0.00
6221 WATER WELLS	0.00	3,255.00	0.00
6226 OTHER STRUCTURES	0.00	25,517.00	130,000.00
** CATEGORY TOTALS	<u>11,047.02</u>	<u>28,772.00</u>	<u>130,000.00</u>
63- EQUIPMENT			
6314 MOWERS AND EQUIPMENT	16,940.00	0.00	38,000.00
6322 LARGE PUMPS & MOTORS	11,025.50	0.00	0.00
** CATEGORY TOTALS	<u>27,965.50</u>	<u>0.00</u>	<u>38,000.00</u>
64- VEHICLES			
6401 MOTOR VEHICLES	0.00	34,520.00	0.00
** CATEGORY TOTALS	<u>0.00</u>	<u>34,520.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 40,501.52	<u>=====</u> 63,292.00	<u>=====</u> 168,000.00

FUND: 350- GOLF COURSE IMPROVEMENTS DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
58- TRANSFERS/OTHER FUNDS			
5809 TRANSFER TO GENERAL FUND	29,696.53	0.00	0.00
** CATEGORY TOTALS	<u>29,696.53</u>	<u>0.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 29,696.53	<u>=====</u> 0.00	<u>=====</u> 0.00

CITY OF BIG SPRING

CORRECTIONAL CENTER FUND

The City of Big Spring owns four correctional facilities for which funding is received from the Federal Bureau of Prisons and the Immigration and Naturalization Service. On July 1, 1996, the City entered into a long-term contract with Cornell Corrections, Inc. to independently operate and manage the correctional facilities. Based upon this contract, the City pays Cornell Corrections the entire amount of funds received from the Bureau of Prisons. In return, Cornell Corrections bought the right to operate the facilities for \$3,700,000 and pays a monthly fee to the City based on the number of inmates housed during the month. This manday revenue, assessed at the rate of seventy cents (\$.70) per prisoner per day, is transferred to the General Fund and is projected to be \$686,020 in fiscal year 2004-05.

CORRECTIONAL CENTER FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$2,387,734	\$2,566,193	\$2,605,098
Restricted Fund Balance	145,912	36,065	5,000
<u>Receipts</u>			
Correctional Center	49,170,699	51,930,620	54,278,485
Lease Revenue	137,468	143,721	139,764
Interest Income	66,050	52,800	50,617
Total Receipts	49,374,217	52,127,141	54,468,866
Total Funds Available	51,907,863	54,729,399	57,078,964
<u>Expenditures</u>			
Operations and Maintenance	48,309,149	51,126,416	53,500,623
Transfers Out	319,679	291,324	271,358
Manday Fees	676,777	687,260	686,020
Administrative Fees	0	14,301	15,048
Total Expenditures	49,305,605	52,119,301	54,473,049
Restricted Fund Balance	36,065	5,000	5,000
Ending Fund Balance	\$2,566,193	\$2,605,098	\$2,600,915

FUND: 150- CORRECTIONAL CENTER FUND DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
OTHER AGENCIES				
4215	FEDERAL PRISON SYSTEM (BOP)	49,144,888.33-	51,906,695.00-	54,254,560.00-
4216	INS FUNDS-PRISONERS	25,810.48-	23,925.00-	23,925.00-
	** CATEGORY TOTALS	<u>49,170,698.81-</u>	<u>51,930,620.00-</u>	<u>54,278,485.00-</u>
INTEREST INCOME				
4602	INTEREST INCOME	35,985.35-	30,000.00-	35,000.00-
4609	INTEREST INC-NOTES RECEIVABLE	30,065.11-	22,800.00-	15,617.00-
	** CATEGORY TOTALS	<u>66,050.46-</u>	<u>52,800.00-</u>	<u>50,617.00-</u>
PROPERTIES				
4734	LEASE REVENUE-CORNELL CORR CTR	137,468.00	143,721.00-	139,764.00-
	** CATEGORY TOTALS	<u>137,468.00</u>	<u>143,721.00-</u>	<u>139,764.00-</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 49,374,217.27-	<u>=====</u> 52,127,141.00-	<u>=====</u> 54,468,866.00-

**CORRECTIONAL CENTER FUND
EXPENDITURES BY DEPARTMENT
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
<u>DEPARTMENT</u>			
Correctional Center	\$48,985,927	\$51,827,977	\$54,201,691
Non-Departmental - Transfers Out	319,679	291,324	271,358
 TOTAL	 \$49,305,606	 \$52,119,301	 \$54,473,049

FUND: 150- CORRECTIONAL CENTER FUND DIV: 001- ADMINISTRATION

DEPT: 650 CORRECTIONAL CENTER

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	48,305,647.53	51,122,946.00	53,497,123.00
5521-17 BANK CHARGES	201.81	170.00	200.00
5535 RENTS	3,300.00	3,300.00	3,300.00
** CATEGORY TOTALS	<u>48,309,149.34</u>	<u>51,126,416.00</u>	<u>53,500,623.00</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES-MANDAYS	676,777.50	687,260.00	686,020.00
5641-01 ADMINISTRATIVE FEES-COST STDY	0.00	14,301.00	15,048.00
** CATEGORY TOTALS	<u>676,777.50</u>	<u>701,561.00</u>	<u>701,068.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 48,985,926.84	<u>=====</u> 51,827,977.00	<u>=====</u> 54,201,691.00

FUND: 150- CORRECTIONAL CENTER FUND DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
58- TRANSFERS/OTHER FUNDS			
5809 TRANSFERS TO GENERAL FUND	189,792.79	185,381.00	190,381.00
5809-01 TRANSFER TO GEN FUND-ADMIN FEE	129,885.76	105,943.00	80,977.00
** CATEGORY TOTALS	<u>319,678.55</u>	<u>291,324.00</u>	<u>271,358.00</u>
*** DEPARTMENT TOTALS	=====319,678.55	=====291,324.00	=====271,358.00

CITY OF BIG SPRING

**MOORE DEVELOPMENT FOR BIG SPRING, INC.
COMPONENT UNIT**

Moore Development for Big Spring, Inc. is a nonprofit development corporation which was established on September 4, 1990 to promote economic development in Big Spring. Said development is funded, in part, through a one-half cent sales tax. The sales tax is posted as revenue in the Economic Development Fund and transferred to Moore Development on a monthly basis.

Moore Development is considered a component unit of the City of Big Spring under GASB-14, paragraphs 20 and 21. The City Council appoints the five (5) member Board of Directors for Moore Development and approves their annual budget.

MOORE DEVELOPMENT FOR BIG SPRING, INC.
 RECEIPTS AND EXPENDITURES
 2004-05

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$2,176,124	\$1,537,493	\$2,013,094
<u>Receipts</u>			
Revenues From Other Agencies	909,015	930,000	950,000
Loan Proceeds	9,199	5,994	
Miscellaneous	50,932	40,467	34,000
Total Receipts	969,146	976,461	984,000
Total Funds Available	3,145,270	2,513,954	2,997,094
<u>Expenditures</u>			
Personnel Services	133,839	128,879	130,691
Facilities	17,622	18,989	18,000
Office	8,462	12,256	13,000
Contractual Services	24,606	18,365	22,300
Insurance	7,863	7,382	8,525
Professional Development	8,085	3,500	5,000
Meetings and Committees	11,395	3,300	11,000
Promotion	13,470	17,819	50,000
Economic/Community Development	848,265	287,628	203,600
Interest Paid	14,404	0	0
Debt Service	512,015	0	0
Capital Outlay	7,751	2,742	5,500
Total Budgeted Expenditures	1,607,777	500,860	467,616
<u>Other Financing Sources (Uses)</u>			
Loan Proceeds	0	0	0
Ending Fund Balance	\$1,537,493	\$2,013,094	\$2,529,478

MOORE DEVELOPMENT FOR BIG SPRING, INC.
REVENUE BY SOURCE
2004-05

<u>Source</u>	<u>ACTUAL</u> <u>2002-03</u>	<u>ESTIMATED</u> <u>2003-04</u>	<u>PROPOSED</u> <u>2004-05</u>
<u>Revenue From Other Agencies</u>			
4020 City of Big Spring-Sales Tax	\$909,015	\$930,000	\$950,000
Subtotal	909,015	930,000	950,000
<u>Miscellaneous</u>			
4602 Interest Income	39,126	30,599	25,000
Rental Income	7,800	6,000	6,000
Other Sources	4,006	3,868	3,000
Subtotal	50,932	40,467	34,000
<u>Other Financing Sources</u>			
4921 Loan Proceeds	9,199	5,994	0
	9,199	5,994	0
TOTAL	\$969,146	\$976,461	\$984,000

MOORE DEVELOPMENT FOR BIG SPRING, INC.
EXPENDITURES BY DEPARTMENT
2004-05

<u>Department</u>	<u>ACTUAL</u> <u>2002-03</u>	<u>ESTIMATED</u> <u>2003-04</u>	<u>PROPOSED</u> <u>2004-05</u>
Moore Development For Big Spring, Inc.	\$1,607,777	\$500,861	\$467,616
TOTAL	\$1,607,777	\$500,861	\$467,616

CITY OF BIG SPRING

CAPITAL REPLACEMENT FUND

The Capital Replacement Fund was established to provide a source of funding for the purchase of capital equipment essential to operations when sufficient operating funds were not available. The source of funds for the Capital Replacement Fund is the sale of City property and proceeds from auction sales of obsolete or fully depreciated equipment.

Each department that utilizes this fund is required to repay the loan to the Capital Replacement Fund over a reasonable period of years (usually five years, but in no case to exceed the useful life of the equipment) at the prevailing interest rate as established by the City Council.

Due to a reduction in interfund loans this fiscal year, the ending fund balance position in this fund will improve by approximately \$180,000 by September 30, 2005.

**CAPITAL REPLACEMENT FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$980,938	\$895,213	\$687,340
<u>Receipts</u>			
General Fund	147,748	114,589	59,467
Utility Fund	174,953	201,992	211,647
Cemetery Fund	4,455	8,910	8,910
Interest Income	12,294	8,000	8,000
Other Income	22,384	10,000	15,000
Total Current Receipts	361,834	343,491	303,024
Total Funds Available	1,342,772	1,238,704	990,364
<u>Expenditures</u>			
Loans to General Fund	150,559	0	10,000
Loans to Utility Fund	227,000	551,364	112,500
Loans to Cemetery Fund	70,000	0	0
Total Budgeted Expenditures	447,559	551,364	122,500
Ending Fund Balance	\$895,213	\$687,340	\$867,864

**CAPITAL REPLACEMENT FUND
REVENUE BY SOURCE
2004-05**

<u>Source</u>	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Clarifier - Wastewater Plant	\$67,936	\$67,936	\$22,645
Filter Rehab Phase III	91,643	0	0
2002-03 WWTP Improvements	4,284	51,405	51,405
Crew Cab Trucks (2) 1999	11,090	6,469	0
2003-04 Digester & Birdwell Lift Station	0	21,174	42,347
2003-04 Decant Basins	0	55,008	82,512
2004-05 Water Treatment Plant Projects	0	0	12,738
Automobiles-Police Department 1999	28,733	16,761	0
Automobiles-Police Department 2000	28,612	28,612	9,537
Sanitation Truck-1999	24,150	10,062	0
Rubber Tire Loader	4,258	1,774	0
Rubber Tire Loader/Tool Carrier	12,681	5,284	0
Caterpillar Dozer	11,776	0	0
Municipal Court Software	5,977	3,487	0
Water Slides	10,877	10,877	10,877
Telephone System Equipment	3,637	3,637	3,637
Caterpillar Dozer	17,047	34,095	34,095
Comanche Trail Park Restrooms	0	0	1,321
Cemetery Irrigation	4,455	8,910	8,910
Interest Income	12,294	8,000	8,000
Auction Proceeds	22,384	10,000	15,000
TOTAL	\$361,834	\$343,491	\$303,024

**CAPITAL REPLACEMENT FUND
EXPENDITURES BY DEPARTMENT
2004-05**

<u>Department</u>	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
WTP Improvements	\$227,000	\$0	\$0
Irrigation System Cemetery	70,000	0	0
D6 Dozer	150,559	0	0
Decant Basins	0	364,364	0
Digester	0	30,000	0
Birdwell Lift Station Repair	0	157,000	0
Comanche Trail Park Restrooms	0	0	10,000
Filter Rehabilitation	0	0	20,000
West Sedimentation Basin Valves	0	0	60,000
Low Side Pump #2 Repair/Rehab	0	0	20,000
West Sludge Basins Flapper Valves	0	0	12,500
TOTAL	\$447,559	\$551,364	\$122,500

CITY OF BIG SPRING

CAPEHART SEWER LINE REPLACEMENT FUND

The City has received grant funding in the amount of \$350,000 from the Texas Department of Housing and Community Affairs (TDHCA) for a community development program. Specifically, the grant funding will be used for Phase II of the sewer line replacement in the Capehart Subdivision.

In addition to the TDHCA funding, the City will contribute \$70,000 cash match to the project. These matching funds will be transferred from the Utility Fund.

**CAPEHART SEWER LINE RELACEMENT FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$0	\$0	\$0
Receipts			
Grant Proceeds	0	0	350,000
Transfers-In	0	0	70,000
Total Current Receipts	0	0	420,000
Total Funds Available	0	0	420,000
Capital Outlay-Sewer Line Replacement	0	0	420,000
Residual Equity Transfer	0	0	0
Total Expenditures	0	0	420,000
Ending Fund Balance	\$0	\$0	\$0

FUND: 345- CAPEHART SEWER LINE REPL DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
OTHER AGENCIES				
4227	COMM DEVELOPMENT BLOCK GRANT	0.00	0.00	350,000.00-
	** CATEGORY TOTALS	<u>0.00</u>	<u>0.00</u>	<u>350,000.00-</u>
SERVICE FEES FROM OTHER FUNDS				
4811	TRANSFER FROM UTILITY FUND	0.00	0.00	70,000.00-
	** CATEGORY TOTALS	<u>0.00</u>	<u>0.00</u>	<u>70,000.00-</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 0.00	<u>=====</u> 0.00	<u>=====</u> 420,000.00-

FUND: 345- CAPEHART SEWER LINE REPL DIV: 021- PUBLIC WORKS

DEPT: 710 CAPEHART SEWER LINE REPL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
62- BUILDINGS & STRUCTURES			
6214 CAPEHART SEWER LINE REPLACEMNT	0.00	0.00	420,000.00
** CATEGORY TOTALS	<u>0.00</u>	<u>0.00</u>	<u>420,000.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 0.00	<u>=====</u> 0.00	<u>=====</u> 420,000.00

CITY OF BIG SPRING

UTILITY FUND

The City of Big Spring's Utility Fund is operated as an enterprise fund. An enterprise fund is a fund that is established to finance and account for activities that are operated in a manner similar to private businesses; that is, the costs of providing goods and services to the general public are recovered through user charges. The Utility Fund provides water and sewer services to the citizens of Big Spring, and prices for these services are set at a level that is expected to recover all costs associated with providing the services as well as generate a profit.

In the Utility Fund there are two types of fund balances -- operating fund balances and operating fund reserves:

- ▶ Operating fund balances are those undesignated and unencumbered funds that are available for unexpected or emergency expenses during the year. These balances are not appropriated but are utilized as needed and approved by the City Council.
- ▶ Operating fund reserves are funds that have been established by the financial master plan adopted by the City Council in 1980. The master plan designates that an amount equal to ten percent (10%) of the annual operating expenses be set aside in the operating fund reserve account at the end of the year. The 2004-05 budget does not provide adequate funding for operating reserves.

In addition to the fund balances described above, the Utility Fund has a restricted fund balance which represent funds restricted for the purpose of capital improvements. In 1979, the City Council adopted an ordinance which assessed a \$1.25 monthly sewer surcharge to all sewer accounts in the City's utility billing system. This surcharge was to be accumulated for the sole purpose of possible early retirement of the 1979 Series Certificates of Obligation. The ordinance was amended by the City Council in July of 1981, raising the surcharge to \$2.00 per month per sewer account, with \$1.35 to be used for the possible early retirement of bonded debt and \$0.65 to be used to help fund current operations. In November of 1995, the entire amount accumulated, a total of \$281,846.91, was used to help fund the early retirement of the Certificates of Obligation, Series 1979, which were initially scheduled to mature on February 15, 1999. During 2000-01 budget work sessions, Council amended the ordinance relating to the purpose of the accumulated funds. For that fiscal year and beyond, the funds will be used for the purchase of capital equipment, at the discretion and authorization of the City Council. We will continue to collect the sewer surcharge from the customers of the utility system and it is estimated that the escrow balance will be \$195,477 at September 30, 2005. The 2004-05 budget includes capital expenses of \$410,000 to be funded through this restricted escrow account for water line replacement (\$225,000), Banks Street lift station renovation (\$35,000) and rehabilitation of the north final clarifier at the wastewater treatment plant (\$150,000).

CITY OF BIG SPRING

UTILITY FUND

(continued)

Included in the Utility Fund are transfers-out to the debt service fund for the 2002 Refunding bond series. The Utility Fund also reimburses the General Fund an administrative fee for services provided by other city departments. This fee is determined by a study prepared by an outside consultant and is budgeted at \$402,564 for this fiscal year.

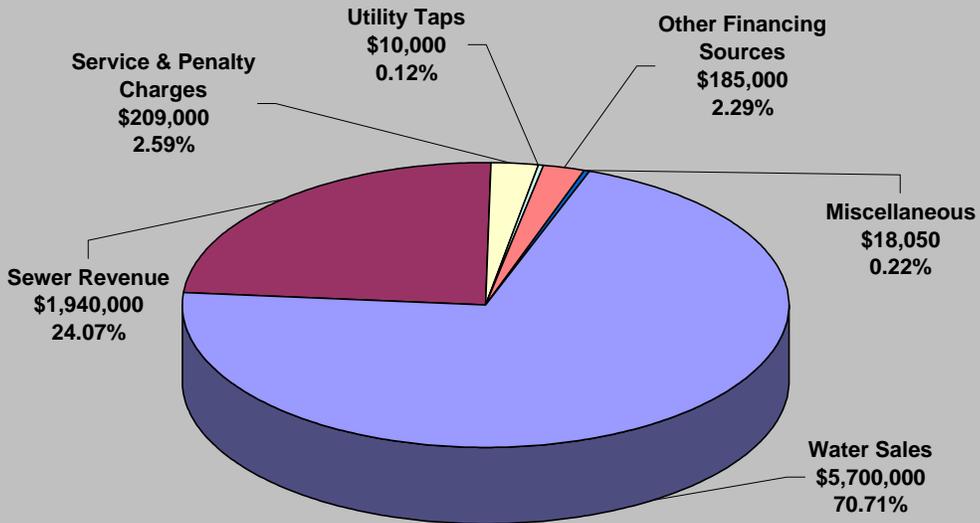
The City purchases all water treated and used by the City from the Colorado River Municipal Water District (CRMWD) pursuant to a contract that was executed in 1964 and renewed in 1982. Cost of water purchased by the City is recalculated each year by CRMWD and the charge is adjusted on October 1st of each year. It is anticipated that the City's cost of water purchases will not change significantly in fiscal year 2004-05 and no pass through charges or water rate increases to the City's utility customers are included in this budget. However, commercial sewer rates will increase in 2004-05, from 80¢ per 1,000 gallons of water usage to \$1.20 per 1,000 gallons. This increase is expected to generate an additional \$140,000. This additional revenue will be used to help fund ongoing renovations and upgrades to the wastewater treatment plant.

Capital expenses in the amount of \$595,000 are included in this year's budget. An estimated \$410,000 of that total will be funded from accumulated cash restricted through Council action specifically for capital purchases (as explained more fully earlier in this narrative). Of the remaining capital budget, \$72,500 will be financed through a lease purchase arrangement and \$112,500 will be funded through a loan from the Capital Revolving Fund. These loans will be financed over five years with estimated debt service requirements in fiscal year 2004-05 in the amount of \$21,857. Annual debt service for 2005-06 through 2008-09 will be \$41,110 with final debt service in 2009-10 in the amount of \$19,252. Total interest payments over the life of the loans will be approximately \$20,550.

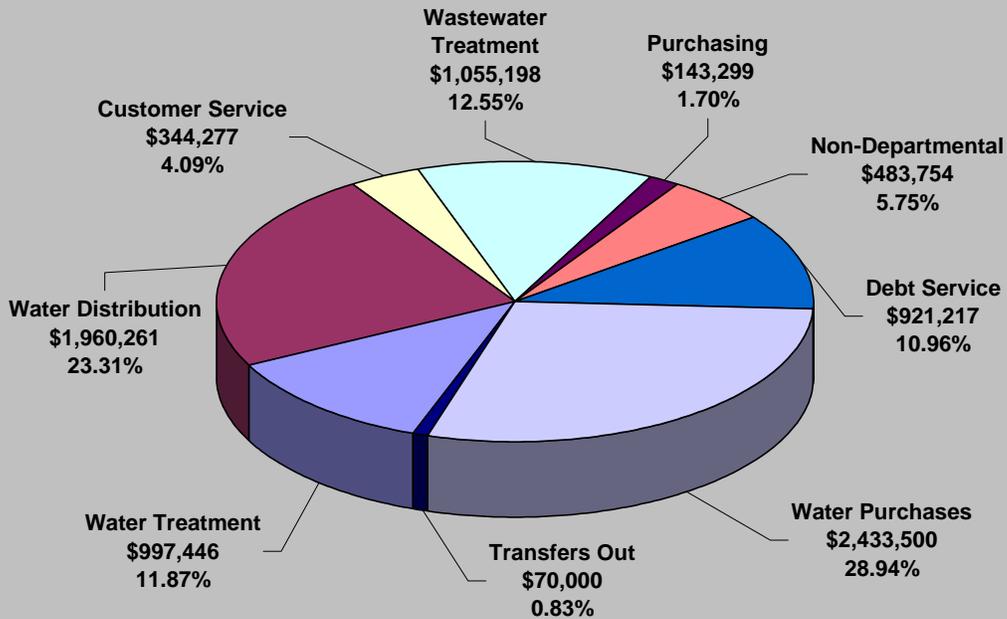
CITY OF BIG SPRING

FISCAL YEAR 2004-05

UTILITY FUND REVENUE



UTILITY FUND EXPENSES



**UTILITY FUND
SUMMARY OF RECEIPTS AND EXPENSES
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$714,622	\$715,283	\$691,663
Beginning Restricted Fund Balance	790,547	590,477	520,477
<u>Receipts</u>			
Water	5,249,234	5,700,000	5,700,000
Sewer Revenue	1,831,072	1,775,000	1,940,000
Service & Penalty Charges	209,350	209,000	209,000
Utility Taps	15,528	10,000	10,000
Utility System	4,180	3,000	2,750
Other Financing Sources	423,654	688,800	185,000
Miscellaneous	11,875	15,200	15,300
Total Current Receipts	7,744,893	8,401,000	8,062,050
Total Funds Available	9,250,062	9,706,760	9,274,190
<u>Expenses</u>			
Personnel Services	1,937,131	2,025,327	2,152,481
Supplies and Materials	2,617,620	2,902,460	2,876,300
Maintenance of Land	796	950	650
Maintenance of Structures	334,698	297,150	287,350
Maintenance of Equipment	415,739	347,619	373,399
Contractual Services	620,499	680,941	659,491
Miscellaneous	456,449	454,363	473,064
Debt Service - Equipment	285,252	319,175	371,385
Capital Outlay	746,075	913,125	595,000
Total Expenses	7,414,259	7,941,110	7,789,120
<u>Transfers-Out</u>			
Debt Service - Bonds	530,043	553,510	549,832
Other Funds	0	0	70,000
Total Transfers-Out	530,043	553,510	619,832
Total Budgeted Expenses	7,944,302	8,494,620	8,408,952
Restricted Fund Balance	590,477	520,477	195,477
Ending Fund Balance	\$715,283	\$691,663	\$669,761

FUND: 405- WATER AND SEWER

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005	
GENERAL SALES & SERVICE				
4350	WATER SALES	5,249,234.21-	5,700,000.00-	5,700,000.00-
4355	SEWAGE DISPOSAL	1,831,071.58-	1,775,000.00-	1,940,000.00-
4361	LATE CHARGES	171,157.11-	170,000.00-	170,000.00-
4363	SERVICE RESTORATION FEES	18,948.67-	20,000.00-	20,000.00-
4364	NEW SERVICE FEES	19,243.96-	19,000.00-	19,000.00-
4370	NEW WATER TAPS	9,585.00-	5,000.00-	5,000.00-
4371	NEW SEWER TAPS	5,943.00-	5,000.00-	5,000.00-
	** CATEGORY TOTALS	<u>7,305,183.53-</u>	<u>7,694,000.00-</u>	<u>7,859,000.00-</u>
INTEREST INCOME				
4602	INTEREST INCOME	2,440.95	2,800.00-	3,500.00-
4607	INTEREST INCOME ESCROW	14,283.32-	5,500.00-	5,000.00-
	** CATEGORY TOTALS	<u>11,842.37-</u>	<u>8,300.00-</u>	<u>8,500.00-</u>
MISCELLANEOUS				
4900	CASH OVER/(SHORT)	410.75	0.00	0.00
4902	REFUND ON INSURANCE	7,482.19	0.00	0.00
4905	OTHER INCOME	2,549.39-	2,500.00-	2,500.00-
4906	RETURNED CHECK FEES	4,242.00-	3,500.00-	3,500.00-
4907	SALE OF GARBAGE BAGS	889.86-	900.00-	800.00-
4909	GAIN ON DISPOSITION OF ASSETS	245.21-	0.00	0.00
4915	UTILITY SYSTEM REPAIRS	1,479.75-	1,000.00-	750.00-
4916	SEWER DUMPING AT WWTP	2,700.00-	2,000.00-	2,000.00-
4921	OTHER FINANCING SOURCES	423,654.00-	688,800.00-	185,000.00-
	** CATEGORY TOTALS	<u>427,867.27-</u>	<u>698,700.00-</u>	<u>194,550.00-</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 7,744,893.17-	<u>=====</u> 8,401,000.00-	<u>=====</u> 8,062,050.00-

**UTILITY FUND
EXPENSES BY DEPARTMENT
2004-05**

<u>Department</u>	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
705 Water Treatment	\$1,079,619	\$1,208,769	\$997,446
710 Water Distribution	1,911,681	2,001,872	1,960,261
735 Customer Service	333,789	334,200	344,277
740 Wastewater Treatment	1,033,917	1,029,419	1,055,198
745 Purchasing	133,170	148,872	143,299
000 Non-Departmental	463,766	465,303	483,754
000 Transfers Out	0	0	70,000
000 Debt Service - Bonds	530,043	553,510	549,832
000 Debt Service - Capital Equipment	285,252	319,175	371,385
000 Water Purchases	2,173,065	2,433,500	2,433,500
TOTAL	\$7,944,302	\$8,494,620	\$8,408,952

Dept. 705 – Water Treatment

Utility Fund

The 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 remote control feed systems for the accurate measurement and injection of required chemicals. This ensures maintenance of water quality within EPA and Health Department limits.

ACHIEVEMENTS:

- Completed sludge recovery basins for sludge management.
- Maintained 100% compliance with Texas Commission on Environmental Quality (TCEQ) rules and regulations.
- Completed five-year Risk Management Plan.
- Completed tri-annual lead and copper testing.

GOALS:

- Begin three phase filter media replenishment at treatment plant.
- Replace inlet valves on sedimentation basins # 1 and # 2 and sludge basins # 3 and # 4.
- Complete major repairs to Low Side Pump # 2.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$326,003	\$323,070	\$368,968
51 – Supplies and Materials	190,890	208,800	208,600
52 – Maintenance of Land	227	500	200
53 – Maint. Of Bldgs/Structures	11,918	8,000	9,000
54 – Maintenance of Equipment	32,208	33,048	31,648
55 – Contractual Services	246,549	270,987	266,530
62 – Building & Structures	243,410	364,364	92,500
63 – Equipment	0	0	20,000
64 – Vehicles	28,414	0	0
Total	\$1,079,619	\$1,208,769	\$997,446

Budget Highlights:

- 5117 – Minor Apparatus – (PB) – Replacement of turbine meter in lab
- 5119 – Chemicals – Cost of chemicals for water treatment
- 5124 – Postage – Cost to mail annual Consumer Confidence Report
- 5313 – Maintenance of Treatment Plant – (RB & PB) – Replace media in filters
- 5322 – Maintenance of Fences – (PB) – New security gate
- 5419 – Maintenance of Pipeline – (RB) – Relief valves on turbine pumps
- 5422 – Maintenance of Heating & Cooling – (RB) – Install new heaters for eight pump station buildings
- 5515 – Hire of Equipment – Phillips Pond sludge removal
- 5521 – Special Services – Lab analysis
- 5521 – 14 – Special Services TNRCC – Annual fees to the TCEQ
- 6213 – Water Treatment – (PB) – Sedimentation Basin Valves (\$60,000) and Sludge Basin Flapper Valves (\$12,500)
- 6213 – 01 – Filter Rehabilitation – (PB) – Filter Rehab (\$12,500)
- 6213 – 03 – Sludge Management – (RB) – Decant Basins
- 6311 – Machinery & Equipment – (PB) – Low Side Pump # 2 Rehab (\$120,000)

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	197,416.92	197,668.00	230,664.00
5021 TERMINATION PAY	166.96	0.00	0.00
5022 VACATION BUY BACK	667.80	1,345.00	1,200.00
5035 OVERTIME	24,307.55	25,000.00	20,000.00
5040 SAFETY INCENTIVE	200.00	0.00	0.00
5045 LONGEVITY	10,414.35	9,030.00	9,921.00
5050 RETIREMENT	23,734.00	21,823.00	26,063.00
5055 STANDBY PAY	4,540.00	5,200.00	5,200.00
5060 GROUP INSURANCE	33,458.13	29,164.00	39,198.00
5065 WORKERS' COMPENSATION	9,673.50	11,245.00	12,158.00
5070 RETIREMENT-DEFERRED COMP	13,932.35	13,127.00	14,744.00
5075 LIFE & DISABILITY INSURANCE	4,428.05	5,217.00	5,860.00
5080 MEDICARE	2,559.49	2,595.00	2,304.00
5085 UNEMPLOYMENT TAXES	504.00	1,656.00	1,656.00
** CATEGORY TOTALS	<u>326,003.10</u>	<u>323,070.00</u>	<u>368,968.00</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,309.76	2,100.00	2,200.00
5112 FOOD SUPPLIES	64.13	75.00	75.00
5114 WEARING APPAREL	1,723.55	2,500.00	2,500.00
5116 GASOLINE, OIL, & GREASE	5,307.58	5,300.00	5,000.00
5117 MINOR APPARATUS	1,346.48	5,000.00	5,000.00
5118 JANITORIAL SUPPLIES	862.89	750.00	750.00
5119 CHEMICALS	127,769.89	130,000.00	130,000.00
5120 MEDICAL AND SURGICAL	56.85	75.00	75.00
5123 OTHER SUPPLIES	421.61	500.00	500.00
5124 POSTAGE	2,276.39	2,500.00	2,500.00
5128 UTILITIES	48,752.30	60,000.00	60,000.00
** CATEGORY TOTALS	<u>190,891.43</u>	<u>208,800.00</u>	<u>208,600.00</u>
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	226.55	500.00	200.00
** CATEGORY TOTALS	<u>226.55</u>	<u>500.00</u>	<u>200.00</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	3,139.68	2,000.00	2,000.00

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
53- MAINTENANCE BUILDINGS & STRUCTURES			
5313 MAINT. OF TREATMENT PLANTS	7,617.04	5,000.00	5,000.00
5317 MAINT. OF STANDPIPES & RESERV	676.14	500.00	500.00
5322 MAINTENANCE OF FENCES & GATES	485.00	500.00	1,500.00
** CATEGORY TOTALS	<u>11,917.86</u>	<u>8,000.00</u>	<u>9,000.00</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	468.00	648.00	648.00
5412 VEHICLE MAINTENANCE	5,459.59	3,500.00	3,600.00
5413 MAINTENANCE OF FIRE APPARATUS	152.75	150.00	150.00
5415 MAINTENANCE OF RADIOS	336.72	400.00	400.00
5417 MAINTENANCE OF MOWERS	800.87	500.00	500.00
5419 MAINTENANCE OF PIPE LINES	57.82	1,700.00	200.00
5421 MAINTENANCE OF SIGNAL SYSTEMS	0.00	150.00	150.00
5422 MAINT HEATING & COOLING SYSTEM	0.00	1,000.00	1,000.00
5425 MAINT. MACHINERY, TOOLS, PUMPS	24,931.83	25,000.00	25,000.00
** CATEGORY TOTALS	<u>32,207.58</u>	<u>33,048.00</u>	<u>31,648.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,598.69	2,500.00	2,500.00
5515 HIRE OF EQUIPMENT	4,585.00	25,000.00	25,000.00
5520 INSURANCE	3,390.28	5,105.00	5,105.00
5521 SPECIAL SERVICES	14,285.24	14,000.00	14,000.00
5521-05 SPECIAL SERVICES-ENGINEERS	7,521.55	10,000.00	5,000.00
5521-14 SPECIAL SERVICES-TNRCC	5,256.50	5,257.00	5,500.00
5525 ADVERTISING	0.00	50.00	50.00
5530 TRAVEL EXPENSE	927.99	1,750.00	2,000.00
5540 DUES & SUBSCRIPTIONS	49.00	125.00	75.00
5541 PERMITS,LICENSES,TESTING FEES	437.00	750.00	700.00
5550 ELECTRICITY	206,477.03	205,000.00	205,000.00
5555 EDUCATION & TRAINING	29.30	200.00	600.00
5560 GAS FOR HEATING	991.31	1,250.00	1,000.00
** CATEGORY TOTALS	<u>246,548.89</u>	<u>270,987.00</u>	<u>266,530.00</u>
62- BUILDINGS & STRUCTURES			
6213 WATER TREATMENT	0.00	0.00	72,500.00
6213-01 FILTER REHABILITATION	0.00	0.00	20,000.00

FUND: 405- WATER AND SEWER
 DEPT: 705 WATER TREATMENT

DIV: 021- PUBLIC WORKS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
62- BUILDINGS & STRUCTURES			
6213-03 SLUDGE MANAGEMENT PLAN	162,477.29	364,364.00	0.00
6213-04 SCADA SYSTEM UPGRADE	80,933.00	0.00	0.00
** CATEGORY TOTALS	<u>243,410.29</u>	<u>364,364.00</u>	<u>92,500.00</u>
63- EQUIPMENT			
6311 MACHINERY AND EQUIPMENT	0.00	0.00	20,000.00
** CATEGORY TOTALS	<u>0.00</u>	<u>0.00</u>	<u>20,000.00</u>
64- VEHICLES			
6401 MOTOR VEHICLES	28,414.00	0.00	0.00
** CATEGORY TOTALS	<u>28,414.00</u>	<u>0.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>1,079,619.70</u>	<u>1,208,769.00</u>	<u>997,446.00</u>

	PAY GRADE	BEGINNING PAY	PERSONNEL SCHEDULE		
			2002-2003	2003-2004	2004-2005
WATER & WASTEWATER MANAGER	22	1608	01	01	01
WATER TREATMENT SUPERVISOR	16	1083	01	01	01
SR. PLANT OPERATOR	14	981	00	00	01
PLANT OPERATOR	12	889	06	06	05
			<u>08</u>	<u>08</u>	<u>08</u>

Dept. 710 – Distribution and Collection Utility Fund

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. In FY 2002-03, department personnel repaired 225 main brakes ranging from ¾" to 20" in size.

ACHIEVEMENTS:

- Completed 65% of the GPS mapping of the city's utilities.
- Continued to realize a reduction in water main breaks due to the water main construction program(30% over the last three years).
- Completed the change-out of 60% of the reported years zero consumption meters.

GOALS:

- Continue GPS mapping program on the city infrastructure to be used for long-term record keeping and accuracy.
- Replace non-functional fire hydrants identified by the fire department during annual testing.
- Continue large meter testing program to insure high volume meters are tested for accuracy on an annual basis.
- Identify and initiate sewer manhole installation and rehabilitation in problem areas.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$939,751	\$982,600	\$1,036,610
51 – Supplies and Materials	83,255	89,575	83,925
53 – Maint. of Bldg./Structures	307,525	266,950	266,950
54 – Maintenance of Equipment	204,408	227,676	221,226
55 – Contractual Services	91,048	86,060	77,050
56 – Judgments & Damages	5,983	250	500
63 – Equipment	260,181	225,000	225,000
64 – Vehicles	19,530	123,761	49,000
Total	\$1,911,681	\$2,001,872	\$1,960,261

Budget Highlights:

- 5318 – Paved & Unpaved Street – Cost of materials & reimbursement to General Fund for pavement cuts and patches done by Street Department
- 5419 – Maint. of Pipelines – Cost of materials for leak repairs
- 5420 – Meters & Settings – Materials relating to meters and water service
- 5515 – Hire of Equipment – Annual backhoe leases
- 6316 – Distribution Lines – Annual line replacement program
- 6403 – Motor Vehicles – (RB) – Two utility bed pickups and one 14 yard dump truck
(PB) – One ton utility truck and ¾ ton extended bed pickup

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	597,160.79	616,510.00	649,231.00
5021 TERMINATION PAY	1,461.86	794.00	800.00
5022 VACATION BUY BACK	2,704.20	3,372.00	4,500.00
5035 OVERTIME	68,471.06	68,000.00	65,000.00
5040 SAFETY INCENTIVE	925.00	1,075.00	0.00
5045 LONGEVITY	7,467.44	8,832.00	10,397.00
5050 RETIREMENT	63,869.25	65,291.00	73,024.00
5055 STANDBY PAY	12,950.00	13,000.00	13,000.00
5060 GROUP INSURANCE	99,318.28	104,882.00	115,610.00
5065 WORKERS' COMPENSATION	23,741.77	30,450.00	31,568.00
5070 RETIREMENT-DEFERRED COMP	37,471.16	39,274.00	41,310.00
5075 LIFE & DISABILITY INSURANCE	12,463.83	15,610.00	16,419.00
5080 MEDICARE	9,860.97	10,335.00	10,576.00
5085 UNEMPLOYMENT TAXES	1,884.95	5,175.00	5,175.00
** CATEGORY TOTALS	939,750.56	982,600.00	1,036,610.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	8,548.41	7,000.00	7,000.00
5112 FOOD SUPPLIES	306.60	400.00	400.00
5114 WEARING APPAREL	10,607.28	10,000.00	10,000.00
5116 GASOLINE, OIL, & GREASE	40,485.72	50,500.00	45,000.00
5117 MINOR APPARATUS	20,544.25	18,000.00	18,000.00
5118 JANITORIAL SUPPLIES	428.39	600.00	600.00
5119 CHEMICALS	848.77	850.00	1,000.00
5120 MEDICAL & SURGICAL SUPPLIES	75.80	125.00	125.00
5123 OTHER SUPPLIES	1,185.33	1,800.00	1,500.00
5124 POSTAGE	225.48	300.00	300.00
** CATEGORY TOTALS	83,256.03	89,575.00	83,925.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	266.15	450.00	450.00
5314 MAINTENANCE OF SANITARY SEWERS	17,123.22	16,500.00	16,500.00
5318 MAINT. PAVED & UNPAVED STREETS	290,135.68	250,000.00	250,000.00
** CATEGORY TOTALS	307,525.05	266,950.00	266,950.00
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	0.00	368.00	376.00

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	101,654.80	120,000.00	107,500.00
5413 FIRE APPARATUS	0.00	50.00	50.00
5415 RADIO	2,125.10	2,258.00	2,300.00
5419 MAINTENANCE OF PIPE LINES	53,928.38	50,000.00	55,000.00
5420 METERS AND SETTINGS	44,281.92	50,000.00	50,000.00
5424 FIRE HYDRANTS	974.45	2,000.00	3,000.00
5425 MAINT. MACHINERY, TOOLS, PUMPS	1,443.17	3,000.00	3,000.00
** CATEGORY TOTALS	<u>204,407.82</u>	<u>227,676.00</u>	<u>221,226.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	5,750.96	5,200.00	5,200.00
5515 HIRE OF EQUIPMENT	41,951.53	42,500.00	42,500.00
5520 INSURANCE	6,763.50	8,062.00	8,062.00
5521 SPECIAL SERVICES	135.13	100.00	100.00
5521-05 SPECIAL SERVICES-ENGINEERS	28,793.10	22,000.00	15,000.00
5525 ADVERTISING	232.50	0.00	0.00
5530 TRAVEL EXPENSE	1,601.37	2,000.00	2,000.00
5540 DUES & SUBSCRIPTIONS	1,758.38	1,800.00	1,800.00
5541 PERMITS, LICENSES, TESTING FEES	1,397.98	978.00	388.00
5555 EDUCATION & TRAINING	2,663.25	3,420.00	2,000.00
** CATEGORY TOTALS	<u>91,047.70</u>	<u>86,060.00</u>	<u>77,050.00</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	5,983.33	250.00	500.00
** CATEGORY TOTALS	<u>5,983.33</u>	<u>250.00</u>	<u>500.00</u>
63- EQUIPMENT			
6311 MACHINERY AND EQUIPMENT	13,915.00	0.00	0.00
6316 DISTRIBUTION LINES	246,266.20	225,000.00	225,000.00
** CATEGORY TOTALS	<u>260,181.20</u>	<u>225,000.00</u>	<u>225,000.00</u>
64- VEHICLES			
6401 MOTOR VEHICLES	19,530.06	123,761.00	49,000.00
** CATEGORY TOTALS	<u>19,530.06</u>	<u>123,761.00</u>	<u>49,000.00</u>

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
*** DEPARTMENT TOTALS	1,911,681.75	2,001,872.00	1,960,261.00

	PERSONNEL SCHEDULE				
	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
DIRECTOR OF PUBLIC WORKS	24	1959	01	01	01
D & C MANAGER	22	1608	01	01	01
D & C SUPERINTENDENT	19	1256	01	01	01
UTILITY CONST. SUPERVISOR	16	1083	01	01	01
ENGINEERING DESIGN TECHNICIAN	16	1083	01	01	01
SR. UTILITY SERVICE WORKER	12	889	09	09	09
ADMINISTRATIVE ASSISTANT	12	889	01	01	01
ADMINISTRATIVE TECHNICIAN	10	805	01	01	01
UTILITY SERVICE WORKER	9	767	09	09	09
			25	25	25

Dept. 735 - Water Office/Customer Svc.**Utility Fund**

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

ACHIEVEMENTS:

- Coordinated with D & C to efficiently replace zero consumption meters.
- Increased enforcement of penalties for tampering with or theft of water service.

GOALS:

- Improve billing efficiency by restructuring billing zones.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$230,041	\$250,240	\$272,752
51 – Supplies and Materials	54,440	51,300	53,600
54 – Maintenance of Equipment	17,079	11,364	9,550
55 – Contractual Services	5,811	8,296	8,375
64 – Vehicles	26,418	13,000	0
Total	\$333,789	\$334,200	\$344,277

Budget Highlights:

5110 – Office Supplies – Cost of forms (bills, late notices, blue bar paper) – (PB) – Two validators
 6401 – Vehicles – (RB) – One ½ ton pickup

FUND: 405- WATER AND SEWER

DIV: 002- FINANCE

DEPT: 735 WATER OFFICE-CUSTOMER SVC

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	156,622.26	173,458.00	188,101.00
5021 TERMINATION PAY	926.11	838.00	0.00
5022 VACATION BUY BACK	1,825.40	361.00	1,000.00
5035 OVERTIME	1,098.49	1,250.00	1,500.00
5040 SAFETY INCENTIVE	500.00	525.00	0.00
5045 LONGEVITY	4,452.26	3,818.00	3,400.00
5050 RETIREMENT	15,697.59	16,548.00	18,857.00
5060 GROUP INSURANCE	29,780.88	31,181.00	35,955.00
5065 WORKERS' COMPENSATION	3,637.40	4,074.00	4,569.00
5070 RETIREMENT-DEFERRED COMP	9,215.09	9,954.00	10,667.00
5075 LIFE & DISABILITY INSURANCE	3,289.00	3,957.00	4,240.00
5080 MEDICARE	2,430.17	2,620.00	2,807.00
5085 UNEMPLOYMENT TAXES	566.45	1,656.00	1,656.00
** CATEGORY TOTALS	230,041.10	250,240.00	272,752.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	14,322.14	7,500.00	10,000.00
5112 FOOD SUPPLIES	46.87	150.00	150.00
5114 WEARING APPAREL	1,207.77	1,300.00	1,300.00
5116 GASOLINE, OIL, & GREASE	5,929.22	5,500.00	5,500.00
5117 MINOR APPARATUS	415.84	800.00	800.00
5120 MEDICAL & SURGICAL SUPPLIES	45.11	50.00	50.00
5124 POSTAGE	31,928.74	35,000.00	35,000.00
5126 MERCHANDISE FOR SALES	544.32	1,000.00	800.00
** CATEGORY TOTALS	54,440.01	51,300.00	53,600.00
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	7,660.00	8,839.00	7,500.00
5412 VEHICLE MAINTENANCE	8,993.61	1,900.00	1,550.00
5415 MAINTENANCE OF RADIOS	327.00	575.00	450.00
5420 MAINT. OF METERS AND SETTINGS	97.60	50.00	50.00
** CATEGORY TOTALS	17,078.21	11,364.00	9,550.00
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,873.41	2,000.00	2,000.00
5520 INSURANCE	1,297.18	1,881.00	1,881.00

FUND: 405- WATER AND SEWER

DIV: 002- FINANCE

DEPT: 735 WATER OFFICE-CUSTOMER SVC

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	2,375.79	3,800.00	3,000.00
5530 TRAVEL EXPENSE	0.00	150.00	1,000.00
5540 DUES AND SUBSCRIPTIONS	0.00	116.00	116.00
5541 PERMITS,LICENSES,&TESTING FEES	265.00	349.00	378.00
** CATEGORY TOTALS	<u>5,811.38</u>	<u>8,296.00</u>	<u>8,375.00</u>
64- VEHICLES			
6401 MOTOR VEHICLES	26,418.00	13,000.00	0.00
** CATEGORY TOTALS	<u>26,418.00</u>	<u>13,000.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 333,788.70	<u>=====</u> 334,200.00	<u>=====</u> 344,277.00

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
CUSTOMER SERVICE SUPERVISOR	16	1083	01	01	01
UTILITY BILLING TECHNICIAN	12	889	01	01	01
CUSTOMER SERVICE TECHNICIAN	12	889	02	02	02
CUSTOMER SERVICE CLERK	10	805	02	02	02
METER READER	9	767	02	02	02
			<u>08</u>	<u>08</u>	<u>08</u>

Dept. 740 – Wastewater Treatment

Utility Fund

The Wastewater Treatment Plant incorporates an advanced secondary treatment process for the 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:

- Completed five-year Risk Management Plan.
- Completed rehabilitation of Birdwell Lift Station.
- Completed rehabilitation of Automatic Bar Screen.
- Completed major repairs to Sludge Digester and brought component back on-line.

GOALS:

- Rehabilitation of North Final Clarifier.
- Rehabilitation of Banks lift station.
- Complete TPDES permit renewal through Texas Commission on Environmental Quality (TCEQ).
- Maintain 100% compliance with TPDES permit conditions

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$361,494	\$375,482	\$384,251
51 – Supplies and Materials	106,308	110,535	88,325
52 – Maintenance of Land	120	0	0
53 – Maint. of Bldgs/Structures	12,893	19,000	8,900
54 – Maintenance of Equipment	160,802	74,206	109,500
55 – Contractual Services	224,180	263,196	255,722
62 – Building & Structures	139,708	187,000	185,000
63 – Equipment	0	0	23,500
64 – Vehicles	28,414	0	0
Total	\$1,033,917	\$1,029,419	\$1,055,198

Budget Highlights:

5117 – Minor Apparatus – Lab supplies

5119 – Chemicals – Chemicals used for treatment of wastewater

5313 – Maintenance of Treatment Plant – (RB) – Effluent filter rehab and tiles for sludge bed

5425 – Maintenance Machinery & Tools – (RB) – Repair for one blower, re-lift pumps, sludge belt thickener, polymer delivery system and primary clarifier – (PB) – Lighting repairs, pump replacement at Bell Lift Station, repair four relift pumps, repair Airpark Lift Station, new pump for Banks and Village Lift Stations, replace vacuum regulators for sulfur dioxide system, replace pump # 3 at Main Lift Station

5521-14 – Special Services – TCEQ - Fees paid to the TCEQ

6213 – Treatment Plants – (PB) – Rehabilitation of North Final Clarifier and Banks lift station

6213 – Treatment Plants – (RB) – Rehabilitation of secondary digester and main lift pump

6311 – Machinery & Equipment – (PB) – Trash Pump – \$23,500

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	225,315.49	222,513.00	241,353.00
5022 VACATION BUY BACK	2,517.60	2,114.00	2,400.00
5035 OVERTIME	34,455.43	45,000.00	25,000.00
5040 SAFETY INCENTIVE	425.00	0.00	0.00
5045 LONGEVITY	3,913.57	4,796.00	5,879.00
5050 RETIREMENT	24,836.87	24,578.00	27,195.00
5055 STANDBY PAY	3,930.00	3,900.00	3,900.00
5060 GROUP INSURANCE	36,754.00	40,214.00	44,531.00
5065 WORKERS' COMPENSATION	5,561.90	6,601.00	6,582.00
5070 RETIREMENT-DEFERRED COMP	14,654.35	14,784.00	15,384.00
5075 LIFE & DISABILITY INSURANCE	4,607.68	5,876.00	6,115.00
5080 MEDICARE	3,856.31	3,891.00	4,049.00
5085 UNEMPLOYMENT TAXES	665.36	1,215.00	1,863.00
** CATEGORY TOTALS	361,493.56	375,482.00	384,251.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	574.10	600.00	600.00
5112 FOOD SUPPLIES	44.00	100.00	100.00
5114 WEARING APPAREL	4,030.82	4,000.00	4,000.00
5116 GASOLINE, OIL, & GREASE	7,639.29	12,500.00	5,000.00
5117 MINOR APPARATUS	5,407.56	2,700.00	3,000.00
5118 JANITORIAL SUPPLIES	735.21	950.00	950.00
5119 CHEMICALS	67,974.67	80,000.00	65,000.00
5122 BOTANICAL & AGRICULTURAL	223.00	110.00	100.00
5123 OTHER SUPPLIES	2,206.68	1,000.00	1,000.00
5124 POSTAGE	64.79	75.00	75.00
5128 UTILITIES	17,407.60	8,500.00	8,500.00
** CATEGORY TOTALS	106,307.72	110,535.00	88,325.00
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	119.50	0.00	0.00
** CATEGORY TOTALS	119.50	0.00	0.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	699.24	300.00	500.00
5313 MAINT. OF TREATMENT PLANTS	11,921.27	18,000.00	7,000.00

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
53- MAINTENANCE BUILDINGS & STRUCTURES			
5314 MAINTENANCE OF SANITARY SEWERS	39.37	400.00	200.00
5318 MAINT. PAVED & UNPAVED STREETS	233.40	200.00	200.00
5322 FENCES AND GATES	0.00	100.00	1,000.00
** CATEGORY TOTALS	<u>12,893.28</u>	<u>19,000.00</u>	<u>8,900.00</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	13,746.41	6,000.00	6,300.00
5413 MAINT OF FIRE APPARATUS	83.70	150.00	150.00
5415 MAINTENANCE OF RADIOS	534.26	550.00	550.00
5417 MAINTENANCE OF MOWERS	929.01	500.00	500.00
5419 MAINTENANCE OF PIPE LINES	205.36	500.00	500.00
5421 MAINTENANCE OF SIGNAL SYSTEM	0.00	506.00	500.00
5422 MAINT HEATING & COOLING SYSTEM	1,328.09	1,000.00	1,000.00
5425 MAINT. MACHINERY, TOOLS, PUMPS	143,974.71	65,000.00	100,000.00
** CATEGORY TOTALS	<u>160,801.54</u>	<u>74,206.00</u>	<u>109,500.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,727.14	2,500.00	2,500.00
5515 HIRE OF EQUIPMENT	2,665.50	4,500.00	4,000.00
5520 INSURANCE	2,206.90	3,181.00	3,181.00
5521 SPECIAL SERVICES	34,238.67	32,000.00	32,000.00
5521-05 SPECIAL SERVICES-ENGINEERS	9,930.86	18,000.00	10,000.00
5521-14 SPECIAL SERVICES-TNRCC	17,965.00	18,065.00	18,065.00
5525 ADVERTISING	0.00	200.00	200.00
5530 TRAVEL EXPENSE	1,339.76	2,000.00	2,000.00
5540 DUES & SUBSCRIPTIONS	135.00	150.00	150.00
5541 PERMITS,LICENSES,TESTING FEES	260.00	700.00	526.00
5550 ELECTRICITY	151,216.05	180,000.00	180,000.00
5555 EDUCATION & TRAINING	110.00	100.00	100.00
5560 GAS FOR HEATING	1,384.68	1,800.00	3,000.00
** CATEGORY TOTALS	<u>224,179.56</u>	<u>263,196.00</u>	<u>255,722.00</u>
62- BUILDINGS & STRUCTURES			
6213 TREATMENT PLANTS	139,707.76	187,000.00	185,000.00
** CATEGORY TOTALS	<u>139,707.76</u>	<u>187,000.00</u>	<u>185,000.00</u>

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0.00	0.00	23,500.00
** CATEGORY TOTALS	<u>0.00</u>	<u>0.00</u>	<u>23,500.00</u>
64- VEHICLES			
6401 MOTOR VEHICLES	28,414.00	0.00	0.00
** CATEGORY TOTALS	<u>28,414.00</u>	<u>0.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>1,033,916.92</u>	<u>1,029,419.00</u>	<u>1,055,198.00</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
WASTEWATER TREAT.PLANT SUPER.	16	1083	01	01	01
SR. PLANT OPERATOR	14	981	00	00	02
PLANT OPERATOR	12	889	07	07	06
			<u>08</u>	<u>08</u>	<u>09</u>

Dept. 745 – Material Control

Utility Fund

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:

- Enhanced the list of available vendors through a focused search of suppliers.
- Increased in-stock items for greater savings and convenience for City departments.
- Increased the use of Requests for Quotes (RFQ) to obtain best prices for products in fluctuating markets.

GOALS:

- Revise Purchasing Policy and Procedures Manual.
- Establish a requisition system for the issue of warehouse material and the purchase of items for other city departments.
- Produce and distribute a supply catalog of items available for issue from the warehouse.
- Review annual contracts for cost savings and best service.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$79,842	\$93,935	\$89,900
51 – Supplies and Materials	9,234	8,425	8,025
52 – Maintenance of Land	450	450	450
53 – Maint. of Bldg./Structures	2,362	3,200	2,500
54 – Maintenance of Equipment	1,244	1,325	1,475
55 – Contractual Services	40,038	41,537	40,949
Total	\$133,170	\$148,872	\$143,299

Budget Highlights:

5124 – Postage – Reduced by \$700 due to utilization of fax machine

5311 – Maintenance of Buildings – (RB) – Replace perimeter lighting and overhead door

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 745 MATERIAL CONTROL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	52,803.40	52,853.00	56,031.00
5021 TERMINATION PAY	0.00	9,538.00	0.00
5022 VACATION BUY BACK	0.00	865.00	1,020.00
5035 OVERTIME	3,386.22	3,600.00	3,600.00
5040 SAFETY BONUS	150.00	150.00	0.00
5045 LONGEVITY	512.12	692.00	921.00
5050 RETIREMENT	5,447.52	5,565.00	6,265.00
5055 STANDBY PAY	2,130.50	2,600.00	2,600.00
5060 GROUP INSURANCE	7,407.36	7,925.00	8,877.00
5065 WORKERS' COMPENSATION	2,827.85	4,174.00	4,286.00
5070 DEFERRED COMP	3,157.35	3,348.00	3,544.00
5075 LIFE & DISABILITY INSURANCE	1,063.04	1,330.00	1,409.00
5080 MEDICARE	830.90	881.00	933.00
5085 UNEMPLOYMENT COMPENSATION	126.00	414.00	414.00
** CATEGORY TOTALS	79,842.26	93,935.00	89,900.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	3,692.71	2,800.00	2,500.00
5114 WEARING APPAREL	526.36	500.00	500.00
5116 GASOLINE, OIL AND GREASE	233.91	250.00	250.00
5117 MINOR APPARATUS	1,212.27	1,600.00	1,500.00
5118 JANITORIAL SUPPLIES	920.67	900.00	900.00
5120 MEDICAL & SURGICAL	0.00	25.00	25.00
5123 OTHER SUPPLIES	25.64	100.00	100.00
5124 POSTAGE	876.57	500.00	500.00
5128 UTILITIES	1,745.60	1,750.00	1,750.00
** CATEGORY TOTALS	9,233.73	8,425.00	8,025.00
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	450.00	450.00	450.00
** CATEGORY TOTALS	450.00	450.00	450.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	2,362.02	3,200.00	2,500.00
** CATEGORY TOTALS	2,362.02	3,200.00	2,500.00

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 745 MATERIAL CONTROL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
54- MAINTENANCE OF EQUIPMENT			
5412 MAINTENANCE OF VEHICLES	502.96	250.00	250.00
5413 FIRE APPARATUS	112.50	75.00	75.00
5422 MAINT HEATING & COOLING SYSTEM	158.39	250.00	400.00
5425 MAINTENANCE OF MACHINERY	470.00	750.00	750.00
** CATEGORY TOTALS	<u>1,243.85</u>	<u>1,325.00</u>	<u>1,475.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,226.97	1,300.00	1,300.00
5520 INSURANCE	214.20	311.00	311.00
5525 ADVERTISING	948.52	500.00	500.00
5535 RENT	23,088.00	23,088.00	23,088.00
5540 DUES & SUBSCRIPTIONS	463.22	650.00	650.00
5541 PERMITS,LICENSES,TESTING FEES	284.00	288.00	0.00
5550 ELECTRICITY	7,397.18	8,200.00	7,900.00
5560 GAS FOR HEATING	6,415.56	7,200.00	7,200.00
** CATEGORY TOTALS	<u>40,037.65</u>	<u>41,537.00</u>	<u>40,949.00</u>
*** DEPARTMENT TOTALS	<u>133,169.51</u>	<u>148,872.00</u>	<u>143,299.00</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
PURCHASING AGENT	19	1256	01	01	01
INVENTORY SPECIALIST	10	805	01	01	01
			02	02	02

Dept. 000 – Non-Departmental**Utility Fund**

Non-Departmental accounts for expenses that are not exclusively within the functional responsibilities of any one department including water purchases. These expenses also account for administrative fees paid to the General Fund.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
51 – Supplies and Materials	\$2,173,491	\$2,433,825	\$2,433,825
55 – Contractual Services	12,874	10,865	10,865
56 – Miscellaneous	450,466	454,113	472,889
Total	\$2,636,831	\$2,898,803	\$2,917,254

Budget Highlights:

5128 – Utilities – Water purchases from CRMWD

5641 – Administrative Fees – Fee paid to General Fund for services provided by General Fund departments

FUND: 405- WATER AND SEWER
 DEPT: 000 NON-DEPARTMENTAL

DIV: 021- PUBLIC WORKS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
51- SUPPLIES & MATERIALS			
5118 JANITORIAL SUPPLIES	34.32	0.00	0.00
5123 OTHER SUPPLIES	391.94	325.00	325.00
5128 UTILITIES	2,173,064.89	2,433,500.00	2,433,500.00
** CATEGORY TOTALS	<u>2,173,491.15</u>	<u>2,433,825.00</u>	<u>2,433,825.00</u>
55- CONTRACTUAL SERVICES			
5520 INSURANCE	2,075.05	469.00	469.00
5521 SPECIAL SERVICES	6,720.18	6,500.00	6,500.00
5521-17 BANK CHARGES	2,182.47	2,000.00	2,000.00
5535 RENT	1,896.00	1,896.00	1,896.00
** CATEGORY TOTALS	<u>12,873.70</u>	<u>10,865.00</u>	<u>10,865.00</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES	375,707.00	384,113.00	402,564.00
5643 BAD DEBT WRITE-OFF	74,758.90	70,000.00	70,000.00
** CATEGORY TOTALS	<u>450,465.90</u>	<u>454,113.00</u>	<u>472,564.00</u>
*** DEPARTMENT TOTALS	<u>2,636,830.75</u>	<u>2,898,803.00</u>	<u>2,917,254.00</u>

Debt Service

Utility Fund

Debt Service is a Non-Departmental activity that accounts for lease-purchase payments and payments to the Capital Revolving Fund for equipment purchased with this funding.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
Total Debt Service	\$285,252	\$319,175	\$371,385

Transfers to Other Funds

Utility Fund

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
Transfer to I & S 2002	530,043	553,510	549,832
Transfer to Capehart Fund	0	0	70,000
Total	\$530,043	\$553,510	\$619,832

FUND: 405- WATER AND SEWER

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	7,847.08	0.00	0.00
** CATEGORY TOTALS	<u>7,847.08</u>	<u>0.00</u>	<u>0.00</u>
57- DEBT SERVICE			
5701 DEBT SERVICE	1,323.29-	0.00	0.00
5701-04 DEBT SVC-FILTER REHAB PHSE III	91,643.20	0.00	0.00
5701-06 DEBT SVC-WATER DIST PICKUPS	11,090.40	6,469.00	0.00
5701-07 DEBT SVC-PRIMARY CLARIFIER	67,936.44	67,936.00	22,645.00
5701-08 DEBT SVC-2000-01 PACKAGE	47,341.32	47,341.00	47,341.00
5701-09 DEBT SVC-2001-02 EQUIPMENT	23,096.52	23,097.00	23,097.00
5701-10 DEBT SVC-2002-03 EQUIPMENT	24,354.61	41,751.00	41,751.00
5701-11 DEBT SVC-2002-03 WWTP PROJECTS	4,283.77	51,405.00	51,405.00
5701-12 DEBT SVC-2003-04 EQUIPMENT	0.00	17,168.00	29,430.00
5701-13 DEBT SVC-03-04 WTP BASINS	0.00	55,008.00	82,512.00
5701-14 DEBT SVC-03-04 WWTP PROJECTS	0.00	0.00	42,347.00
5701-15 DEBT SVC-2004-05 EQUIPMENT	0.00	0.00	9,119.00
5701-16 DEBT SVC-2004-05 WTP PROJECTS	0.00	0.00	12,738.00
5731 INTEREST	8,981.52	9,000.00	9,000.00
** CATEGORY TOTALS	<u>277,404.49</u>	<u>319,175.00</u>	<u>371,385.00</u>
*** DEPARTMENT TOTALS	<u>285,251.57</u>	<u>319,175.00</u>	<u>371,385.00</u>

FUND: 405- WATER AND SEWER

DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON-DEPARTMENTAL

		ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
58-	TRANSFERS/OTHER FUNDS			
5806	TRANSFER I&S 2002	530,042.52	553,510.00	549,832.00
5814	TRANSFER TO CAPEHART FUND	0.00	0.00	70,000.00
	** CATEGORY TOTALS	<u>530,042.52</u>	<u>553,510.00</u>	<u>619,832.00</u>
	*** DEPARTMENT TOTALS	=====530,042.52=====	=====553,510.00=====	=====619,832.00=====

CITY OF BIG SPRING

AIRPARK FUND

The Airpark Fund is operated as an enterprise fund, defined as a fund that is established to finance and account for activities that are operated in a manner similar to private businesses; that is, the costs of providing goods and services to the general public are recovered through user charges. Airpark operations include the operation of the airport, through a contract with a fixed base operator (FBO), and lease of buildings and equipment for industrial purposes.

In the Airpark Fund there is only one type of fund balance -- operating fund balance.

- ▶ Operating fund balances are those undesignated and unencumbered funds that are available for unexpected or emergency expenses during the year. These balances are not appropriated but are utilized as needed and approved by the City Council.

In addition, the Airpark Fund has a restricted investment account that was established to protect the corpus derived from the sale of a long-term lease to Oilfield Industrial Line, Inc. Interest earnings from this investment are used to supplement Airpark operations while the principal remains in the restricted investment account. The City Council approved the expenditure of \$160,000 of the principal in 2003-04 to cover the construction costs of new T-hangars. However, it was determined that the \$160,000 estimate for the construction of the T-hangars was too low and that the return on investment did not meet the City's criteria. Therefore, that project has been cancelled. The 2004-2005 budget includes the transfer of \$100,000 from restricted principal to operations to cover the costs associated with the preparation of the Airport Layout Plan. It is estimated that the balance in the restricted investment account at the end of 2004-05 will be \$1,661,584.

The Airpark Fund remits monthly administrative fees to the General Fund for services provided by several General Fund departments. The total amount of administrative fees to be paid to the General Fund is determined in an annual study conducted by an independent consulting firm. These fees for fiscal year 2004-05 are estimated to be \$92,009.

Due to static rental revenue and increases in operating expenses, it is anticipated that the Airpark fund will experience some cash flow problems in its general operations during the year. As such, short-term loans from other funds may be necessary.

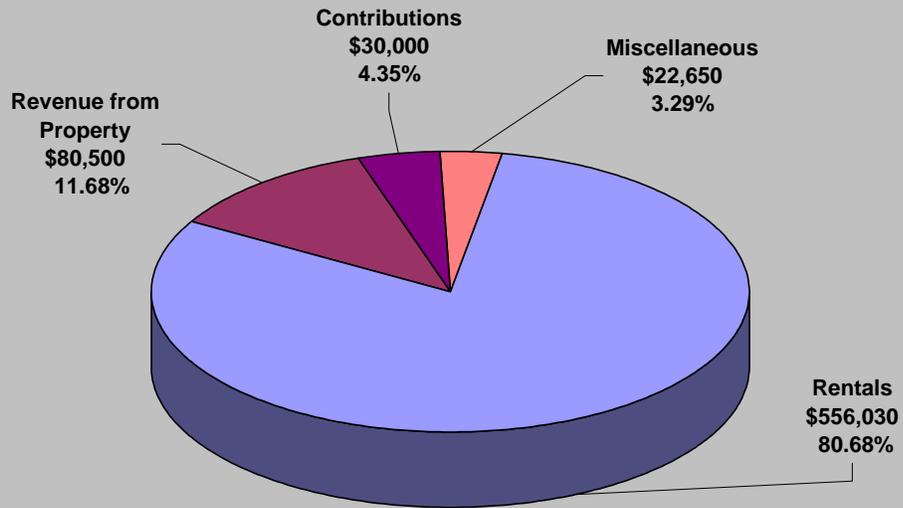
Over the last several years, the fund balance of the Airpark fund has decreased significantly. The City is addressing these issues by conducting new property appraisals to determine if an increase in rental rates is justified. Additionally, the City will look at the viability of increasing the number and value of properties available for rent through major facility renovations and through new construction.



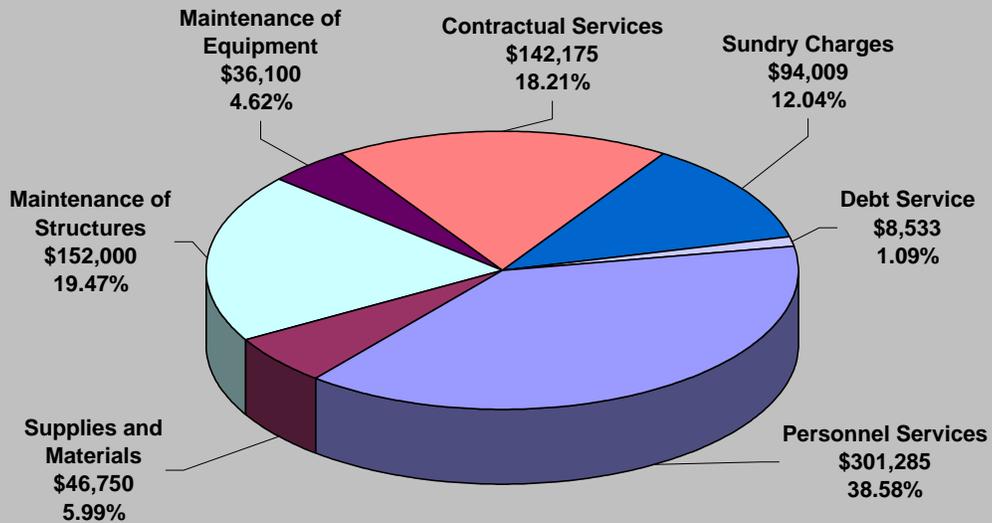
CITY OF BIG SPRING

FISCAL YEAR 2004-05

AIRPARK FUND REVENUE



AIRPARK FUND EXPENSES



AIRPARK FUND
SUMMARY OF RECEIPTS AND EXPENSES
2004-05

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$139,112	\$113,846	\$13,055
Restricted Fund Reserves	1,863,200	1,771,584	1,771,584
<u>Receipts</u>			
Rentals	564,038	549,030	556,030
Revenue From Property	78,574	80,500	80,500
Contributions	421,063	39,851	30,000
Other Financing Sources	22,548	0	0
Miscellaneous Revenue	91,754	21,650	22,650
Total Current Receipts	1,177,977	691,031	689,180
TOTAL FUNDS AVAILABLE	3,180,289	2,576,461	2,473,819
<u>Expenses</u>			
Personnel Services	300,311	286,687	301,285
Supplies and Materials	54,512	45,350	46,750
Maintenance of Structures	127,455	142,950	152,000
Maintenance of Equipment	41,247	35,144	36,100
Contractual Services	129,741	155,583	142,175
Sundry Charges	93,385	117,575	94,009
Capital Outlay	541,629	0	0
Debt Service	6,579	8,533	8,533
Total Expenses	1,294,859	791,822	780,852
Restricted Fund Reserve	1,771,584	1,771,584	1,661,584
Ending Fund Balance	\$113,846	\$13,055	\$31,383

FUND: 410- AIRPARK

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
INTEREST INCOME			
4602 INTEREST INCOME	27,982.05-	21,000.00-	22,000.00-
** CATEGORY TOTALS	<u>27,982.05-</u>	<u>21,000.00-</u>	<u>22,000.00-</u>
PROPERTIES			
4707 MINERAL LEASE	3,730.37-	6,000.00-	6,000.00-
4709 LEASE OF LAND	74,843.47-	74,500.00-	74,500.00-
4731 BUILDING RENTAL	561,981.00-	548,000.00-	555,000.00-
4732 EQUIPMENT RENTAL	1,185.12-	1,030.00-	1,030.00-
4736 FUEL FLOWAGE FEES	872.30-	0.00	0.00
** CATEGORY TOTALS	<u>642,612.26-</u>	<u>629,530.00-</u>	<u>636,530.00-</u>
MISCELLANEOUS			
4902 REFUND ON INSURANCE	52,383.67-	0.00	0.00
4905 OTHER INCOME	33,835.72-	600.00-	600.00-
4906 RETURNED CHECK FEES	100.00-	50.00-	50.00-
4931 CONTRIBUTIONS	421,062.77-	39,851.00-	30,000.00-
** CATEGORY TOTALS	<u>507,382.16-</u>	<u>40,501.00-</u>	<u>30,650.00-</u>
*** DEPARTMENT TOTALS	<u>=====</u> 1,177,976.47-	<u>=====</u> 691,031.00-	<u>=====</u> 689,180.00-

**AIRPARK FUND
EXPENSES BY DEPARTMENT
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
<u>Department</u>			
Airpark	\$1,287,254	\$782,314	\$771,344
Non-Departmental	1,026	975	975
Debt Service	6,579	8,533	8,533
TOTAL	\$1,294,859	\$791,822	\$780,852

Dept. 610 - Airpark

Airpark Fund

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

- Completed Airport Layout Plan (ALP).
- Began landscaping program for facility entrance and terminal area.
- Completed major building renovations including replacement of five roll-up doors, replacement of a portion of the roof for Hangar 25 and installation of vinyl siding on Bldg. 610

GOALS:

- Continue building maintenance plan to upgrade facilities and increase rentals.
- Continue landscaping program to improve facility image.
- Explore feasibility of activating old control tower for aircraft traffic control.

	Actual 2002-2003	Revised 2003-2004	Proposed 2004-2005
50 – Personnel Services	\$300,311	\$286,687	\$301,285
51 – Supplies and Materials	54,512	44,855	46,750
53 – Maint. of Bldg./Structures	127,455	140,236	152,000
54 – Maintenance of Equipment	41,247	36,234	36,100
55 - Contractual Services	128,715	156,727	141,200
56 – Miscellaneous	93,385	117,575	94,009
62 – Building & Structures	486,511	0	0
63 – Equipment	55,118	0	0
64 – Vehicles	0	0	0
Total	\$1,287,254	\$782,314	\$771,344

Budget Highlights:

- 5122 – Botanical and Agricultural – Landscaping around terminal, entryway and flightline prison
- 5311 – Building Maintenance – Five year building rehab program
- 5327 – Maint. Of Railroad – Extensive preventative maintenance needed to ensure continuous operation
- 5329 – Maint. Airfield Lighting – Increase due to high cost of bulbs for new lighting system
- 5515 – Hire of Equipment – Rental of equipment to clean limestone pits
- 5521 – Special Services – Asbestos surveys and building appraisals
- 5641 – Administrative Fees – Fees paid to the General Fund for services provided

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	197,033.63	203,555.00	211,757.00
5012 LABOR	24,242.04	0.00	0.00
5021 TERMINATION PAY	0.00	448.00	0.00
5022 VACATION BUY BACK	1,638.00	998.00	1,600.00
5035 OVERTIME	3,661.57	3,000.00	3,000.00
5040 SAFETY INCENTIVE	250.00	450.00	0.00
5045 LONGEVITY	3,654.80	4,162.00	4,736.00
5050 RETIREMENT	19,115.35	19,672.00	21,831.00
5055 STANDBY PAY	2,620.00	2,600.00	2,600.00
5060 GROUP INSURANCE	23,765.28	23,777.00	26,631.00
5065 WORKERS' COMPENSATION	5,607.03	6,926.00	7,172.00
5070 RETIREMENT-DEFERRED COMP	11,280.94	11,833.00	12,350.00
5075 LIFE & DISABILITY INSURANCE	3,897.29	4,703.00	4,909.00
5080 MEDICARE	2,968.68	3,114.00	3,250.00
5085 UNEMPLOYMENT TAXES	576.44	1,449.00	1,449.00
** CATEGORY TOTALS	<u>300,311.05</u>	<u>286,687.00</u>	<u>301,285.00</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	6,289.68	2,500.00	2,800.00
5112 FOOD SUPPLIES	171.53	200.00	200.00
5114 WEARING APPAREL	2,294.44	1,700.00	1,700.00
5116 GASOLINE, OIL, & GREASE	14,624.12	15,100.00	15,100.00
5117 MINOR APPARATUS	10,980.79	6,903.00	7,000.00
5118 JANITORIAL SUPPLIES	3,229.49	2,300.00	2,300.00
5119 CHEMICALS	0.00	250.00	250.00
5120 MEDICAL AND SURGICAL	220.06	43.00	100.00
5122 BOTANICAL AND AGRICULTURAL SUP	7,223.76	6,589.00	8,000.00
5123 OTHER SUPPLIES	3,050.06	2,100.00	2,100.00
5124 POSTAGE	191.69	170.00	200.00
5128 UTILITIES	6,236.00	7,000.00	7,000.00
** CATEGORY TOTALS	<u>54,511.62</u>	<u>44,855.00</u>	<u>46,750.00</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	115,058.95	61,232.00	75,000.00
5314 MAINTENANCE OF SANITARY SEWER	1,033.16	26.00	500.00
5318 MAINT. PAVED & UNPAVED STREETS	0.00	680.00	1,500.00
5318-01 ROUTINE AIRPORT MNT PGM (RAMP)	924.52	60,000.00	60,000.00
5320 STREET MARKERS & SIGNS	253.70	651.00	2,000.00

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005	
53- MAINTENANCE BUILDINGS & STRUCTURES				
5322	MAINTENANCE OF FENCES & GATES	2,752.68	2,576.00	3,000.00
5326	MISCELLANEOUS IMPROVEMENT	1,494.42	2,911.00	2,000.00
5327	MAINTENANCE OF RAILROAD SPUR	5,582.08	4,000.00	5,000.00
5328	MAINT. RUNWAYS, TAXIWAYS	0.00	1,000.00	1,000.00
5329	MAINT. AIRFIELD LIGHTING	355.16	7,160.00	2,000.00
	** CATEGORY TOTALS	<u>127,454.67</u>	<u>140,236.00</u>	<u>152,000.00</u>
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	36,791.83	32,500.00	31,800.00
5413	MAINTENANCE OF FIRE APPARATUS	318.60	300.00	300.00
5414	MAINT OF COMMUNICATION SYSTEMS	0.00	42.00	0.00
5415	MAINTENANCE OF RADIOS	984.18	1,000.00	1,000.00
5417	MOWERS	1,073.65	1,010.00	1,000.00
5419	MAINT OF PIPE LINES	246.75	250.00	250.00
5422	MAINT HEATING & COOLING SYSTEM	1,240.29	320.00	1,000.00
5423	SERVICE CONNECTIONS & LINES	0.00	552.00	0.00
5425	MAINT. MACHINERY, TOOLS, PUMPS	591.91	260.00	750.00
	** CATEGORY TOTALS	<u>41,247.21</u>	<u>36,234.00</u>	<u>36,100.00</u>
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	7,091.40	8,700.00	8,700.00
5515	HIRE OF EQUIPMENT	6,382.20	7,530.00	12,000.00
5520	INSURANCE	24,460.04	40,310.00	39,700.00
5521	SPECIAL SERVICES	20,806.43	35,808.00	15,000.00
5521-03	MASTER PLAN - AIRPARK	1,372.21	0.00	1,000.00
5521-05	SPECIAL SERVICES-ENGINEERING	8,443.80	0.00	1,000.00
5525	ADVERTISING	1,096.80	1,410.00	1,400.00
5530	TRAVEL EXPENSE	2,358.80	3,000.00	3,000.00
5540	DUES & SUBSCRIPTIONS	1,500.78	2,371.00	1,800.00
5541	PERMITS, LICENSES, TESTING FEES	265.00	298.00	300.00
5550	ELECTRICITY	46,704.16	49,000.00	49,000.00
5555	EDUCATION & TRAINING	230.68	300.00	300.00
5560	GAS FOR HEATING	8,002.72	8,000.00	8,000.00
	** CATEGORY TOTALS	<u>128,715.02</u>	<u>156,727.00</u>	<u>141,200.00</u>
56- SUNDRY CHARGES				
5616	JUDGEMENTS & DAMAGES	608.02	0.00	0.00

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

		ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
56- SUNDRY CHARGES				
5641	ADMINISTRATIVE FEES	87,122.00	107,575.00	92,009.00
5643	BAD DEBT EXPENSE	5,655.24	10,000.00	2,000.00
	** CATEGORY TOTALS	<u>93,385.26</u>	<u>117,575.00</u>	<u>94,009.00</u>
62- BUILDINGS & STRUCTURES				
6200	BUILDINGS	29,202.44	0.00	0.00
6227	PARKING LOTS	16,090.36	0.00	0.00
6229	RUNWAYS & AIRFIELD LIGHTING	441,218.66	0.00	0.00
	** CATEGORY TOTALS	<u>486,511.46</u>	<u>0.00</u>	<u>0.00</u>
63- EQUIPMENT				
6310	FURNITURE, FIXTURE	12,000.00	0.00	0.00
6311	MACHINERY & EQUIPMENT	21,020.00	0.00	0.00
6314	MOWERS & EQUIPMENT	22,097.28	0.00	0.00
	** CATEGORY TOTALS	<u>55,117.28</u>	<u>0.00</u>	<u>0.00</u>
	*** DEPARTMENT TOTALS	<u>1,287,253.57</u>	<u>782,314.00</u>	<u>771,344.00</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
AIRPORT DIRECTOR	24	1959	01	01	01
AIRPORT MAINT. SUPERINTENDENT	18	1196	01	01	01
AIRPORT MAINT. TECHNICIAN	12	889	01	01	01
AIRPORT MAINTENANCE WORKER	9	767	03	03	03
ADMINISTRATIVE ASSISTANT	12	889	01	01	01
			<u>07</u>	<u>07</u>	<u>07</u>

Non-Departmental

Airpark Fund

Non-Departmental accounts for expenses that are not exclusively within the functional responsibility of any department.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
55 - Contractual Services	\$1,026	\$975	\$975

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5521-17 BANK CHARGES	1,026.40	975.00	975.00
** CATEGORY TOTALS	<u>1,026.40</u>	<u>975.00</u>	<u>975.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 1,026.40	<u>=====</u> 975.00	<u>=====</u> 975.00

Debt Service

Airpark Fund

Debt Service is a Non-Departmental activity that accounts for lease-purchase payments and payments to the Capital Revolving Fund for equipment purchased with this funding.

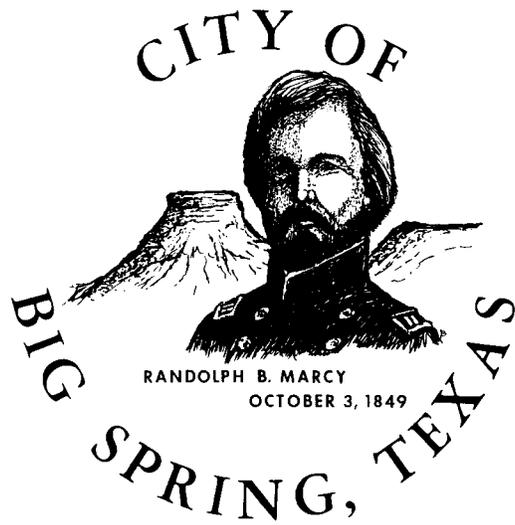
	Actual 2002-2003	Revised 2003-2004	Proposed 2004-2005
Total Debt Service	\$6,579	\$8,533	\$8,533

FUND: 410- AIRPARK

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
57- DEBT SERVICE			
5701-01 DEBT SVC-2001-02 PICKUP	3,841.68	3,842.00	3,842.00
5701-02 DEBT SVC-2002-03 MOWERS	2,736.65	4,691.00	4,691.00
** CATEGORY TOTALS	<u>6,578.33</u>	<u>8,533.00</u>	<u>8,533.00</u>
*** DEPARTMENT TOTALS	=====6,578.33	=====8,533.00	=====8,533.00



CITY OF BIG SPRING

EMERGENCY MEDICAL SERVICES FUND

The Emergency Medical Services (EMS) Fund is operated as an Enterprise Fund, defined as a fund that is established to finance and account for activities that are operated in a manner similar to private business; that is, the cost of providing goods and services to the general public are recovered through user charges.

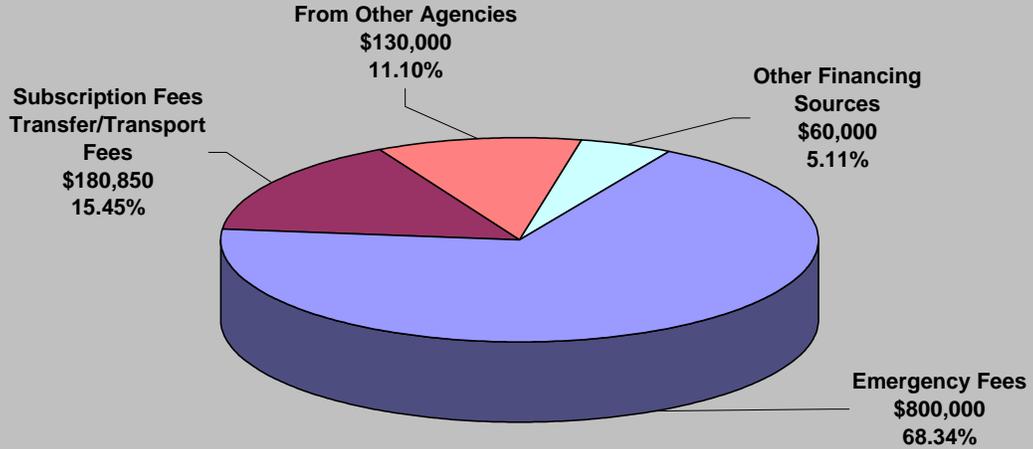
The EMS service, operated by the Big Spring Fire Department, was established in 1995 to serve Big Spring and Howard County. The EMS Fund was established as an Enterprise Fund in fiscal year 1996-97 in order to properly account for service revenues versus expenses. In addition to user charges, an annual subsidy is received from Howard County in the amount of \$130,000 and the City of Big Spring's General Fund in the amount of \$250,000.

The financial master plan adopted by the City Council in 1980 and amended in 1998 designates that an amount equal to ten percent (10%) of the annual operating expenses be set aside in the operating fund reserves at the end of the year. The 2004-05 budget does not provide adequate funding for operating reserves. However, the operating retained earnings balance is projected to be approximately \$63,000 at the end of fiscal year 2004-05, which will be the fifth consecutive year that the fund has had positive retained earnings.

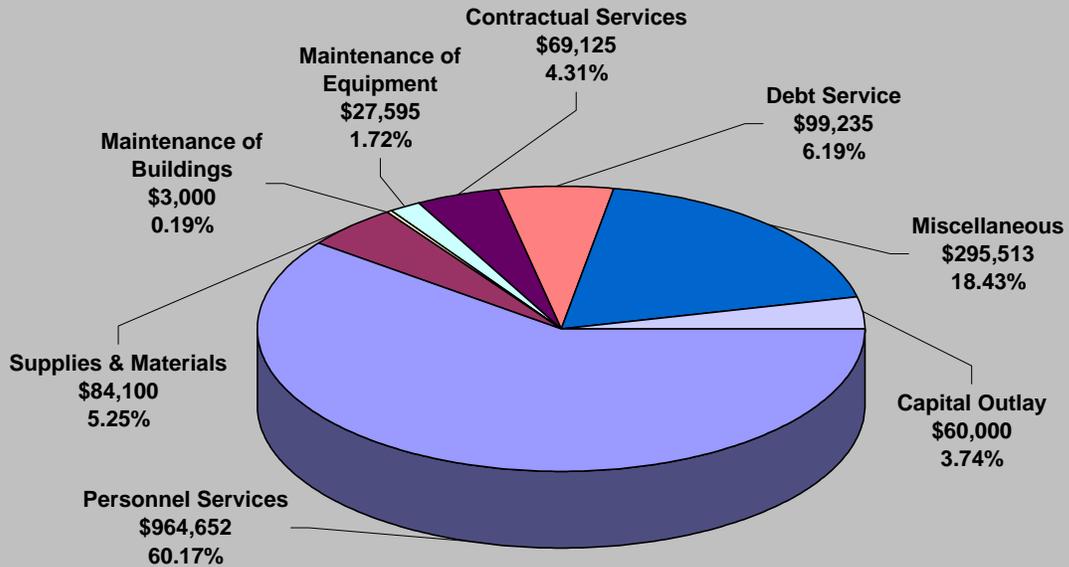
There is \$60,000 budgeted for the replacement of one ambulance in this year's budget, which will be financed through a lease purchase arrangement. Debt service for this capital equipment is estimated to be \$7,547 in 2004-05.



EMERGENCY MEDICAL SERVICES FUND REVENUE



EMERGENCY MEDICAL SERVICES FUND EXPENSES



**EMERGENCY MEDICAL SERVICES FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$396,993	\$301,580	\$242,032
<u>Receipts</u>			
Emergency Fees	830,709	825,030	800,000
Subscription Fees	1,127	1,000	1,000
Transfer/Transport Fees	195,925	185,000	180,000
Revenue From Other Agencies	130,000	130,000	130,000
Other Financing Sources	115,817	22,834	60,000
Other	1,567	(150)	(150)
Total Receipts	1,275,145	1,163,714	1,170,850
<u>Transfers-In</u>			
General Fund	250,000	250,000	250,000
Total Transfers-In	250,000	250,000	250,000
Total Current Receipts	1,525,145	1,413,714	1,420,850
Total Funds Available	1,922,138	1,715,294	1,662,882
<u>Expenditures</u>			
Personnel Services	860,610	883,059	964,652
Supplies and Materials	84,423	83,650	84,100
Maintenance of Buildings	4,768	4,000	3,000
Maintenance of Equipment	23,177	27,195	27,595
Contractual Services	65,162	70,675	69,125
Miscellaneous	390,049	292,183	295,513
Debt Service	76,552	89,650	99,235
Capital Outlay	115,817	22,850	60,000
Total Budgeted Expenditures	1,620,558	1,473,262	1,603,220
Ending Fund Balance	\$301,580	\$242,032	\$59,662

FUND: 430- EMERGENCY MEDICAL SVCS DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
OTHER AGENCIES				
4209	REIMB. FROM COUNTY-AMBULANCE S	129,999.96-	130,000.00-	130,000.00-
	** CATEGORY TOTALS	<u>129,999.96-</u>	<u>130,000.00-</u>	<u>130,000.00-</u>
INTEREST INCOME				
4602	INTEREST INCOME	276.22	650.00	650.00
	** CATEGORY TOTALS	<u>276.22</u>	<u>650.00</u>	<u>650.00</u>
PROPERTIES				
4710	AMBULANCE EMERGENCY SERV FEES	830,708.67-	825,000.00-	800,000.00-
4711	AMBULANCE SUBSCRIPTIONS	1,127.00-	1,000.00-	1,000.00-
4713	AMBULANCE TRANSPORT FEES	195,924.64-	185,000.00-	180,000.00-
	** CATEGORY TOTALS	<u>1,027,760.31-</u>	<u>1,011,000.00-</u>	<u>981,000.00-</u>
SERVICE FEES FROM OTHER FUNDS				
4810	TRANSFERS FROM GENERAL FUND	249,999.96-	250,000.00-	250,000.00-
	** CATEGORY TOTALS	<u>249,999.96-</u>	<u>250,000.00-</u>	<u>250,000.00-</u>
MISCELLANEOUS				
4906	RETURNED CHECK FEES	0.00	30.00-	0.00
4921	OTHER FINANCING SOURCES	115,817.00-	22,834.00-	60,000.00-
4925	CONTRIBUTIONS	1,843.50-	500.00-	500.00-
	** CATEGORY TOTALS	<u>117,660.50-</u>	<u>23,364.00-</u>	<u>60,500.00-</u>
	*** DEPARTMENT TOTALS	<u>1,525,144.51-</u>	<u>1,413,714.00-</u>	<u>1,420,850.00-</u>

**EMERGENCY MEDICAL SERVICES FUND
EXPENSES BY DEPARTMENT
2004-05**

<u>Department</u>	<u>ACTUAL 2002-03</u>	<u>ESTIMATED 2003-04</u>	<u>PROPOSED 2004-05</u>
Emergency Medical Services	\$1,543,337	\$1,382,962	\$1,503,335
Non-Departmental	668	650	650
Debt Service	76,553	89,650	99,235
TOTAL	\$1,620,558	\$1,473,262	\$1,603,220

Dept. 260 – E.M.S**EMS Fund**

The EMS service, a division of the Fire Department, provides emergency medical and transport service for Big Spring and Howard County. Call volume from October 2002 through September 2003 was 2,069 runs and 406 transfers.

ACHIEVEMENTS:

- Achieved 90% of all firefighters on the line having EMS certification.
- Implemented online courses in conjunction with Howard College to allow flexible scheduling for tenured employees completing EMS certification.
- Restructured continuing education program to provide locally unavailable courses through the internet.

GOALS:

- Reduced fuel cost by replacing Type III ambulance with a Type II ambulance.
- Continue to develop courses in conjunction with Howard College that will allow flexible scheduling for tenured employees.
- Restructure field data entry process to expedite billing.

	Actual 2002-2003	Revised 2003-2004	Proposed 2004-2005
50 – Personnel Services	\$860,610	\$883,059	\$964,652
51 – Supplies and Materials	84,423	83,650	84,100
53 – Maintenance of Building	4,768	4,000	3,000
54 - Maintenance of Equipment	23,177	27,195	27,595
55 - Contractual Services	65,162	70,675	68,475
56 – Miscellaneous	390,049	292,183	295,513
63 – Equipment	21,324	22,850	0
64 – Vehicles	94,493	0	60,000
Total	\$1,544,006	\$1,383,612	\$1,503,335

Budget Highlights:

- 5110 – Office Supplies – (PB) – Includes training computer
 5117 – Minor Apparatus – Continue replacement of backboards and head immobilizes; purchase carbon monoxide monitor; drug bags and oxygen bottles; replacement of ambulance equipment.
 5120 – Medical and Surgical – Prescriptions drugs and IV supplies stocked on ambulances.
 5425 – Maint. Machinery & Tools – Inspections for ferno stretchers and Life Packs
 5521 – 08 – Special Services – Medical – Waste Disposal
 5530 – Travel Expense – (RB & PB) – Increase due to change in Paramedic testing & availability
 5641 – Administrative Fees – Fees paid to General Fund for services provided
 6311 – Machinery & Equipment – (RB) – One ambulance stretcher and two defibrillators
 6401 – Motor Vehicles – (PB) – One ambulance

FUND: 430- EMERGENCY MEDICAL SVCS DIV: 012- FIRE

DEPT: 260 E.M.S.

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	548,674.76	569,727.00	622,369.00
5021 TERMINATION PAY	15,719.12	6,215.00	5,000.00
5022 VACATION BUY BACK	10,735.26	8,717.00	10,000.00
5035 OVERTIME	70,595.01	60,000.00	70,000.00
5040 SAFETY INCENTIVE	775.00	400.00	0.00
5045 LONGEVITY	10,100.20	11,547.00	11,472.00
5050 RETIREMENT	67,869.04	73,325.00	79,221.00
5060 GROUP INSURANCE	68,771.52	65,997.00	82,440.00
5065 WORKERS' COMPENSATION	13,512.94	16,598.00	15,886.00
5070 RETIREMENT-DEFERRED COMP	34,210.56	36,729.00	39,683.00
5075 LIFE & DISABILITY INSURANCE	10,426.57	14,598.00	15,772.00
5080 MEDICARE	7,971.32	9,280.00	9,083.00
5085 UNEMPLOYMENT TAXES	1,248.67	3,726.00	3,726.00
** CATEGORY TOTALS	860,609.97	876,859.00	964,652.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	8,036.39	4,000.00	5,700.00
5112 FOOD SUPPLIES	161.38	150.00	150.00
5114 WEARING APPAREL	11,291.16	12,000.00	12,000.00
5116 GASOLINE, OIL AND GREASE	18,952.69	19,000.00	19,000.00
5117 MINOR APPARATUS	7,950.72	7,000.00	7,000.00
5118 JANITORIAL SUPPLIES	187.69	1,200.00	1,200.00
5120 MEDICAL AND SURGICAL	30,185.52	38,000.00	32,000.00
5123 OTHER SUPPLIES	3,194.14	3,000.00	3,250.00
5124 POSTAGE	2,538.68	2,300.00	2,300.00
5128 UTILITIES	1,924.35	1,000.00	1,500.00
** CATEGORY TOTALS	84,422.72	87,650.00	84,100.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINT. OF BUILDINGS	4,767.79	4,000.00	3,000.00
** CATEGORY TOTALS	4,767.79	4,000.00	3,000.00
54- MAINTENANCE OF EQUIPMENT			
5411 MAINTENANCE FURN. & FIX.	2,674.19	2,920.00	2,920.00
5412 MAINTENANCE OF VEHICLES	16,763.95	20,000.00	20,400.00
5415 MAINTENANCE OF RADIOS	1,503.47	1,275.00	1,275.00

FUND: 430- EMERGENCY MEDICAL SVCS DIV: 012- FIRE

DEPT: 260 E.M.S.

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
54- MAINTENANCE OF EQUIPMENT			
5422 MAINT. HEATING & COOLING SYST	0.00	500.00	500.00
5425 MACHINERY, TOOLS, AND PUMPS	2,235.66	2,500.00	2,500.00
** CATEGORY TOTALS	<u>23,177.27</u>	<u>27,195.00</u>	<u>27,595.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	4,485.35	4,200.00	4,200.00
5515 HIRE OF EQUIPMENT	905.11	1,268.00	1,268.00
5520 INSURANCE	11,047.22	7,657.00	7,657.00
5521 SPECIAL SERVICES	791.52	0.00	200.00
5521-08 SPECIAL SERVICES-MEDICAL	10,213.84	10,400.00	10,500.00
5530 TRAVEL EXPENSE	3,501.35	3,500.00	3,500.00
5540 DUES & SUBSCRIPTIONS	3,806.00	4,500.00	4,500.00
5541 PERMITS,LICENSES,TESTING FEES	3,985.00	5,200.00	5,200.00
5550 ELECTRICITY	10,416.74	11,500.00	11,500.00
5555 EDUCATION AND TRAINING	11,549.44	19,500.00	16,150.00
5560 GAS FOR HEATING	3,791.92	4,500.00	3,800.00
** CATEGORY TOTALS	<u>64,493.49</u>	<u>72,225.00</u>	<u>68,475.00</u>
56- SUNDRY CHARGES			
5616 JUDGMENTS & DAMAGES	1,193.42	0.00	0.00
5641 ADMINISTRATIVE FEES	56,130.00	67,183.00	70,513.00
5643 BAD DEBT EXPENSE	332,725.76	225,000.00	225,000.00
** CATEGORY TOTALS	<u>390,049.18</u>	<u>292,183.00</u>	<u>295,513.00</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	21,324.00	22,850.00	0.00
** CATEGORY TOTALS	<u>21,324.00</u>	<u>22,850.00</u>	<u>0.00</u>
64- VEHICLES			
6401 MOTOR VEHICLES	94,493.00	0.00	60,000.00
** CATEGORY TOTALS	<u>94,493.00</u>	<u>0.00</u>	<u>60,000.00</u>
*** DEPARTMENT TOTALS	<u>1,543,337.42</u>	<u>1,382,962.00</u>	<u>1,503,335.00</u>

FUND: 430- EMERGENCY MEDICAL SVCS DIV: 012- FIRE

DEPT: 260 E.M.S.

ACTUAL	ESTIMATED	PROPOSED
2002-2003	2003-2004	2004-2005

PERSONNEL SCHEDULE

	PAY	BEGINNING			
	GRADE	PAY	2002-2003	2003-2004	2004-2005
DEPUTY CHIEF	PS	1330	00	01	01
LIEUTENANTS	PS	1128	00	03	03
APPARATUS ENGINEERS	PS	1027	00	03	03
FIREFIGHTERS	PS	970	13	09	09
EMS BILLING COORDINATOR	15	1031	01	01	01
EMS BILLING TECHNICIAN	12	889	00	00	01
			14	17	18

Non-Departmental Emergency Medical Services Fund

Non-Departmental accounts for expenses that are not exclusively within the functional responsibility of any department.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
55 - Contractual Services	\$668	\$650	\$650

FUND: 430- EMERGENCY MEDICAL SVCS DIV: 012- FIRE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5521-17 BANK CHARGES	668.30	650.00	650.00
** CATEGORY TOTALS	<u>668.30</u>	<u>650.00</u>	<u>650.00</u>
*** DEPARTMENT TOTALS	=====668.30	=====650.00	=====650.00

Debt Service

Emergency Medical Services Fund

Debt Service is a Non-Departmental activity that accounts for lease-purchase payments and payments to the Capital Revolving Fund for equipment purchased with this funding.

	Actual 2002-2003	Revised 2003-2004	Proposed 2004-2005
Total Debt Service	\$76,552	\$89,650	\$99,235

FUND: 430- EMERGENCY MEDICAL SVCS DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
57- DEBT SERVICE			
5701-04 DEBT SVC-2000 AMBULANCE/EQUIP	36,796.32	36,796.00	36,796.00
5701-05 DEBT SVC-2001-02 AMBULANCES	25,413.12	25,413.00	25,413.00
5701-06 DEBT SVC-2002-03 EQUIPMENT	14,343.42	24,589.00	24,589.00
5701-07 DEBT SVC-2003-04 EQUIPMENT	0.00	2,852.00	4,890.00
5701-08 DEBT SVC-2004-05 AMBULANCE	0.00	0.00	7,547.00
	<hr/>	<hr/>	<hr/>
** CATEGORY TOTALS	76,552.86	89,650.00	99,235.00
	=====	=====	=====
*** DEPARTMENT TOTALS	76,552.86	89,650.00	99,235.00



CITY OF BIG SPRING

SERVICE CENTER FUND

The Service Center Fund is an Internal Service Fund that provides internal support to other City departments through vehicle maintenance and provision of fuel services. All fuel services and vehicle maintenance, including labor and materials, are provided at a rate of direct costs plus a budgeted overhead fee in order to recover the total costs of operations of the Service Center Fund.

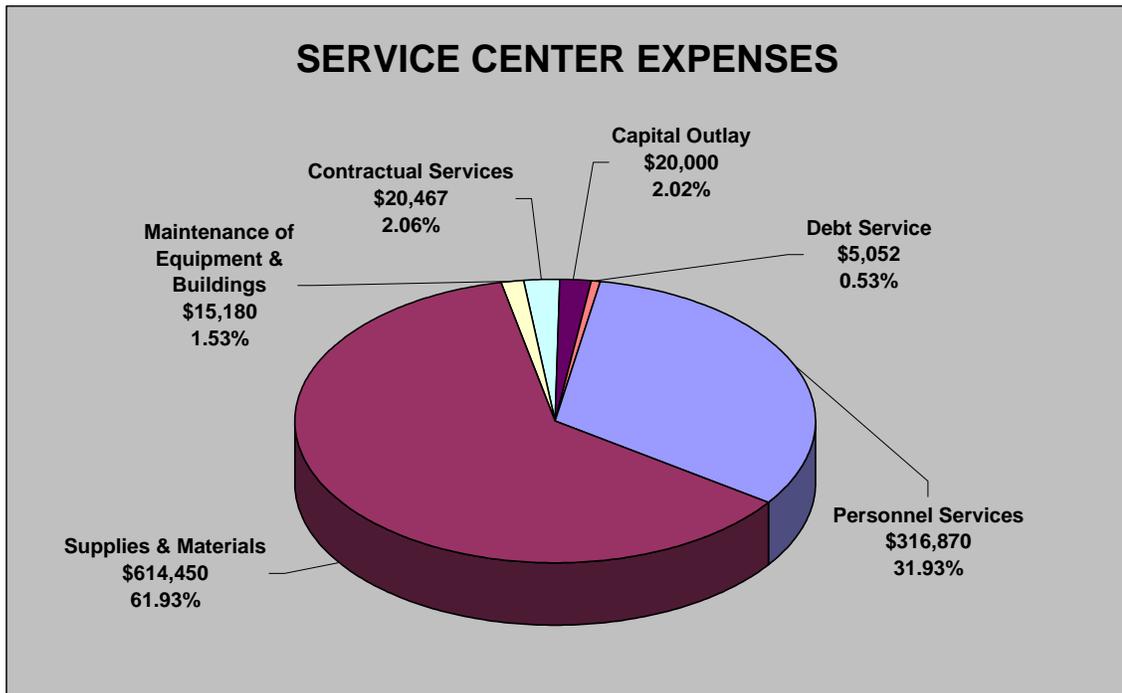
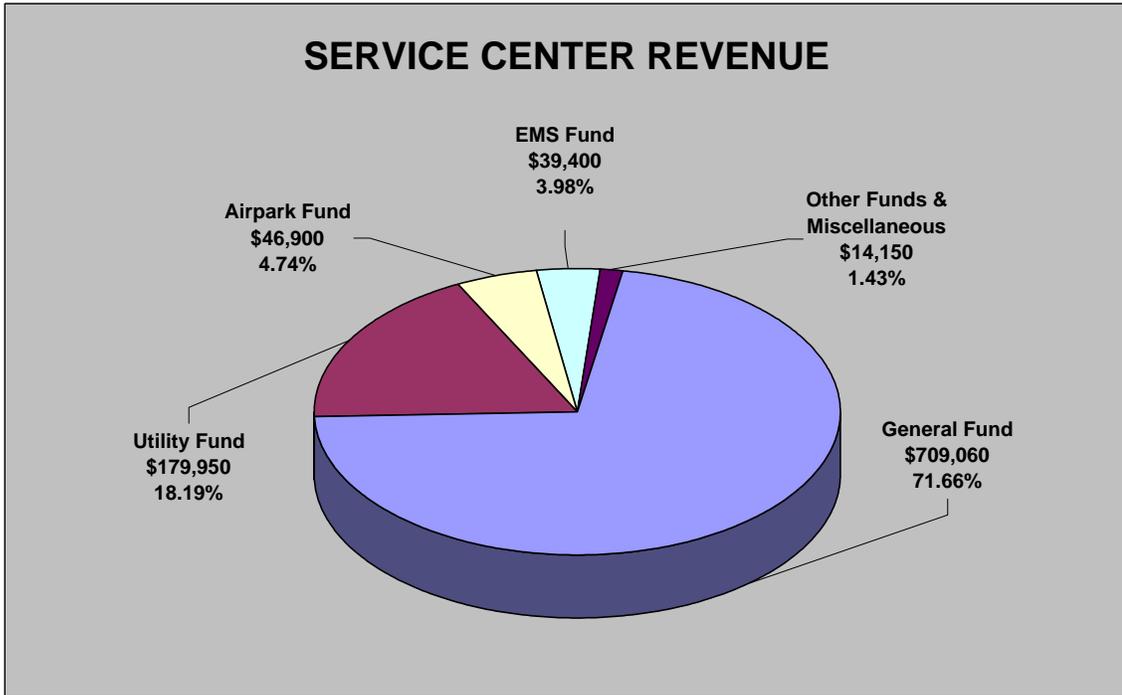
The Service Center does not actually own the City's fleet, but rather provides both major and minor maintenance. For several years, the Service Center has not been able to generate revenue sufficient to cover the total expenses of the fund. In an effort to reduce the deficit operating balance, an increase in the parts and gasoline overhead was included in the 2000-01 budget and labor rates were increased in 1999-00. However, despite these efforts to help recover operating costs, the Service Center has continued to operate at a deficit. After an in-depth evaluation of Service Center operations, productivity, staffing levels, and overhead costs it was determined that labor rates would have to be increased in order for this fund to operate within the framework of a balanced budget. Therefore, mechanic rates were increased from \$32 to \$40 per hour and labor rates for minor repairs were increased from \$18 to \$20 per hour in fiscal year 2002-03.

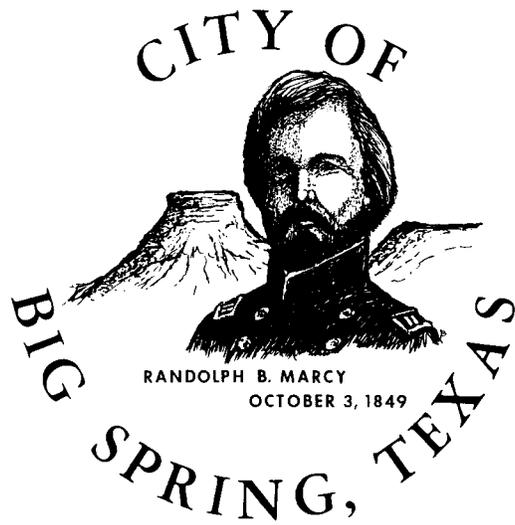
These labor rate increases more accurately reflect rates that fully recover the costs of providing fleet services and have stabilized the fund. A "break-even" position was achieved in 2001-02 and the operating deficit since that time has been reduced by over \$44,700, to an estimated deficit balance of (\$205,979) by September 30, 2005. Council approved an additional labor rate increase of \$2.00 per hour in fiscal year 2004-05 in order to cover inflationary costs, unanticipated expenses and to build a reserve for capital replacement of garage equipment. This rate increase should generate approximately \$16,800 in additional revenue. Additionally, the Service Center will handle all routine oil changes in-house in 2004-05, rather than contract this service to an outside vendor.

Finally, the deficit must be addressed. The Service Center Fund has operated in a budgetary deficit position for more than ten years. This means that the cost of the services provided to other funds has been consistently undervalued and vehicle maintenance costs in those funds have been understated. One way to eliminate this deficit is to have all participating funds transfer sufficient funds to cover the entire deficit. Each fund's prorated share of the deficit would be determined based on prior annual usage of the services provided. With the elimination of the deficit, it will be easier to annually assess productivity requirements, operating efficiencies and the need for fee increases. It is anticipated that the City Council will review this issue in fiscal year 2005-06.

There is \$20,000 budgeted for capital outlay in the Service Center Fund in 2004-05. A piece of diagnostic equipment will be purchased which will give our mechanics the ability to scan and diagnose light and heavy duty equipment to determine repairs that need to be performed.

FISCAL YEAR 2004-05





**SERVICE CENTER FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	(\$245,396)	(\$227,802)	(\$203,420)
<u>Receipts</u>			
General Fund	724,985	745,775	709,060
Utilities Fund	189,827	205,700	179,950
Airpark Fund	51,416	46,100	46,900
E.M.S. Fund	35,174	39,000	39,400
Service Center	13,039	9,800	10,000
Cemetery	4,590	7,500	6,650
RSVP	89	0	0
Interest Income	(2,618)	(2,500)	(2,500)
Other	7,867	0	0
Total Current Receipts	1,024,369	1,051,375	989,460
Total Funds Available	778,973	823,573	786,040
<u>Expenditures</u>			
Personnel Services	292,961	297,422	316,870
Supplies and Materials	659,553	680,925	614,450
Maintenance of Buildings	2,492	4,500	4,000
Maintenance of Equipment	14,198	10,252	11,180
Contractual Services	29,310	19,342	20,467
Miscellaneous	3,209	9,500	0
Debt Service	5,052	5,052	5,052
Capital Outlay	0	0	20,000
Total Budgeted Expenditures	1,006,775	1,026,993	992,019
Ending Fund Balance	(\$227,802)	(\$203,420)	(\$205,979)

FUND: 505- SERVICE CENTER

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
INTEREST INCOME			
4602 INTEREST INCOME	2,617.76	2,500.00	2,500.00
** CATEGORY TOTALS	<u>2,617.76</u>	<u>2,500.00</u>	<u>2,500.00</u>
MISCELLANEOUS			
4905 OTHER INCOME	7,867.00-	0.00	0.00
4950 REVENUE FROM GENERAL FUND	724,984.84-	745,775.00-	709,060.00-
4951 REVENUE FROM WATER AND SEWER	189,826.94-	205,700.00-	179,950.00-
4952 REVENUE FROM AIRPARK	51,415.95-	46,100.00-	46,900.00-
4953 REVENUE FROM CEMETERY	4,589.87-	7,500.00-	6,650.00-
4954 REVENUE FROM GARAGE	13,039.28-	9,800.00-	10,000.00-
4958 REVENUES FROM RSVP	89.23-	0.00	0.00
4959 REVENUES FROM EMS FUND	35,173.79-	39,000.00-	39,400.00-
** CATEGORY TOTALS	<u>1,026,986.90-</u>	<u>1,053,875.00-</u>	<u>991,960.00-</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	1,024,369.14-	1,051,375.00-	989,460.00-

**SERVICE CENTER FUND
EXPENSES BY DEPARTMENT
2004-05**

<u>Department</u>	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Service Center	\$1,001,024	\$1,021,031	\$986,067
Non-Departmental	699	910	900
Debt Service	5,052	5,052	5,052
TOTAL	\$1,006,775	\$1,026,993	\$992,019

Dept. 810 – Service Center

Service Center Fund

The Service Center provides vehicle and heavy equipment repair and preventative maintenance on approximately 280 units for all City departments.

ACHIEVEMENTS:

- Decreased fund deficit by approximately \$24,000 through efficient control of expenses and maintaining mechanic productivity.
- Conducted feasibility study for extending oil change intervals in vehicles and performing this service in-house.
- Assisted other departments in determining the need for unit replacement and major repairs.

GOALS:

- Conduct comprehensive study of operations, fleet condition and funding.
- Implement in-house program for oil changes.
- Develop a comprehensive vehicle replacement program.

	Actual 2002-2003	Revised 2003-2004	Proposed 2004-2005
50 – Personnel Services	\$292,961	\$297,422	\$316,870
51 – Supplies and Materials	659,553	680,925	614,450
53 – Maint. Bldg/Structures	2,492	4,500	4,000
54 – Maintenance of Equip.	14,198	10,252	11,180
55 – Contractual Services	29,130	19,342	19,567
56 – Miscellaneous	3,209	9,500	0
63 – Equipment	0	0	20,000
64 – Vehicles	0	0	0
TOTALS	\$1,001,723	\$1,021,941	\$986,067

Budget Highlights:

5110 – Office Supplies – (RB) – Includes printer for mechanic work orders

5117 – Minor Apparatus – (RB) – Scanner for Dodge Police Cars – (PB) – Four oil dispensing pumps and two 10-ton air jacks

5126 – Merchandise for Resale – Parts for repair work and payments for outsourced work

5127 – Fuel for Resale – Gasoline for all vehicle and equipment use

5540 – Dues and Subscriptions – Annual fee for Mitchell on Demand

FUND: 505- SERVICE CENTER

DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	194,087.66	200,524.00	210,488.00
5011 MECHANIC PAY INCENTIVE	3,250.00	3,250.00	3,250.00
5021 TERMINATION PAY	2,143.41	301.00	0.00
5022 VACATION BUY BACK	587.40	979.00	1,250.00
5035 OVERTIME	3,247.73	2,700.00	2,700.00
5040 SAFETY INCENTIVE	325.00	375.00	0.00
5045 LONGEVITY	6,228.02	5,390.00	6,438.00
5050 RETIREMENT	19,801.87	19,498.00	22,142.00
5055 STANDBY PAY	2,620.00	2,600.00	2,600.00
5060 GROUP INSURANCE	32,802.56	34,583.00	38,367.00
5065 WORKERS' COMPENSATION	8,926.38	7,451.00	7,589.00
5070 RETIREMENT-DEFERRED COMP	11,630.40	11,729.00	12,526.00
5075 LIFE & DISABILITY INSURANCE	4,110.26	4,661.00	4,978.00
5080 MEDICARE	2,686.82	1,725.00	2,886.00
5085 UNEMPLOYMENT TAXES	513.08	1,656.00	1,656.00
** CATEGORY TOTALS	292,960.59	297,422.00	316,870.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,097.31	3,800.00	1,300.00
5112 FOOD SUPPLIES	78.50	100.00	100.00
5114 WEARING APPAREL	1,891.37	2,000.00	2,000.00
5116 GASOLINE, OIL, & GREASE	2,869.73	2,800.00	2,800.00
5117 MINOR APPARATUS	10,860.26	4,800.00	10,600.00
5118 JANITORIAL SUPPLIES	444.23	400.00	400.00
5123 OTHER SUPPLIES	118.09	300.00	300.00
5124 POSTAGE	288.04	525.00	750.00
5126 MERCHANDISE FOR SALES	389,874.03	400,000.00	360,000.00
5127 FUEL FOR RESALE	250,945.37	265,000.00	235,000.00
5128 UTILITIES	1,086.50	1,200.00	1,200.00
** CATEGORY TOTALS	659,553.43	680,925.00	614,450.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	2,431.92	4,500.00	4,000.00
5322 MAINT FENCES & GATES	60.00	0.00	0.00
** CATEGORY TOTALS	2,491.92	4,500.00	4,000.00
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	1,274.00	1,372.00	1,400.00

FUND: 505- SERVICE CENTER

DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	10,203.30	7,000.00	7,200.00
5413 MAINT. OF FIRE APPARATUS	201.07	200.00	200.00
5415 MAINTENANCE OF RADIOS	458.40	480.00	480.00
5422 MAINT HEATING & COOLING SYSTEM	782.72	400.00	400.00
5425 MAINT. MACHINERY, TOOLS, PUMPS	1,278.93	800.00	1,500.00
** CATEGORY TOTALS	<u>14,198.42</u>	<u>10,252.00</u>	<u>11,180.00</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,421.03	1,500.00	1,575.00
5515 HIRE OF EQUIPMENT	4,183.86	4,000.00	4,000.00
5520 INSURANCE	1,653.73	1,742.00	1,742.00
5521 SPECIAL SERVICES	8,284.06	0.00	0.00
5530 TRAVEL EXPENSE	1,176.22	300.00	1,500.00
5540 DUES AND SUBSCRIPTIONS	1,462.30	1,750.00	1,750.00
5541 PERMITS,LICENSES,TESTING FEES	297.00	140.00	0.00
5550 ELECTRICITY	3,360.52	3,000.00	3,000.00
5555 EDUCATION & TRAINING	587.93	500.00	500.00
5560 GAS FOR HEATING	6,184.30	5,500.00	5,500.00
** CATEGORY TOTALS	<u>28,610.95</u>	<u>18,432.00</u>	<u>19,567.00</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	3,208.85	9,500.00	0.00
** CATEGORY TOTALS	<u>3,208.85</u>	<u>9,500.00</u>	<u>0.00</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0.00	0.00	20,000.00
** CATEGORY TOTALS	<u>0.00</u>	<u>0.00</u>	<u>20,000.00</u>
*** DEPARTMENT TOTALS	<u>1,001,024.16</u>	<u>1,021,031.00</u>	<u>986,067.00</u>

FUND: 505- SERVICE CENTER

DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
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PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
SERVICE CENTER SUPERINTENDENT	19	1256	01	01	01
SERVICE CENTER SUPERVISOR	16	1083	01	01	01
MECHANIC II	14	981	02	01	00
MECHANIC I	12	889	03	03	03
SERVICE CENTER TECHNICIAN	10	805	01	01	01
MECHANIC HELPER	9	767	01	01	02
			09	08	08

Non-Departmental

Service Center Fund

Non-Departmental accounts for expenses that are not exclusively within the functional responsibility of any department.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
55 – Contractual Services	\$699	\$910	\$900

FUND: 505- SERVICE CENTER

DIV: 021- PUBLIC WORKS

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5521-17 BANK CHARGES	699.04	910.00	900.00
** CATEGORY TOTALS	<u>699.04</u>	<u>910.00</u>	<u>900.00</u>
*** DEPARTMENT TOTALS	=====699.04	=====910.00	=====900.00

Debt Service

Service Center Fund

Debt Service is a Non-Departmental activity that accounts for lease-purchase payments and payments to the Capital Revolving Fund for equipment purchased with this funding.

	Actual 2001-2002	Revised 2002-2003	Proposed 2003-2004
Total Debt Service	\$5,052	\$5,052	\$5,052

FUND: 505- SERVICE CENTER

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
57- DEBT SERVICE			
5701-01 DEBT SERVICE	5,052.00	5,052.00	5,052.00
** CATEGORY TOTALS	<u>5,052.00</u>	<u>5,052.00</u>	<u>5,052.00</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	5,052.00	5,052.00	5,052.00



CITY OF BIG SPRING

HEALTH INSURANCE FUND

In October of 2001, the City went from a fully funded insurance program to a self-funded plan with stop loss coverage at \$50,000 per employee per year. In 2004-05, the city will change insurance carriers, and Blue Cross and Blue Shield of Texas will process all medical claims. Contributions to this fund are made by both the City and the employees.

The monthly premiums for fiscal year 2004-05 are budgeted as follows:

	<u>Employee Only</u>	<u>Employee & Children</u>	<u>Employee & Spouse</u>	<u>Employee & Family</u>
City contribution - for employees	\$375.00	\$375.00	\$375.00	\$375.00
City contribution - for dependent(s)	0.00	38.45	121.66	200.00
Employee contribution	0.00	175.16	283.86	383.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total monthly premium	\$375.00	\$588.61	\$780.52	\$958.00

The City pays the full premium for all employees and a portion of the additional premium if the employee elects to adopt coverage for his/her family. The City's contribution for employees' premiums will increase from \$330.24 to \$375.00 per employee in 2004-05. The City's total contributions for health premiums are projected to increase by over \$148,000.

HEALTH INSURANCE FUND
SUMMARY OF RECEIPTS AND EXPENSES
2004-05

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$212,992	\$209,293	\$116,197
<u>Receipts</u>			
City Contributions	1,043,867	1,094,986	1,243,024
Employee Contributions	170,411	196,859	220,063
COBRA Contributions	59,883	49,836	55,820
Interest Income	2,398	1,700	1,700
Total Receipts	1,276,559	1,343,381	1,520,607
Total Funds Available	1,489,551	1,552,674	1,636,804
<u>Expenses</u>			
Health Insurance Payments	1,047,188	1,185,000	1,327,200
Administrative Fees	232,447	250,792	260,000
Wellness Program	0	0	5,000
Miscellaneous Charges	623	685	700
Total Budgeted Expenses	1,280,258	1,436,477	1,592,900
Ending Fund Balance	\$209,293	\$116,197	\$43,904

FUND: 510- HEALTH INSURANCE FUND DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
INTEREST INCOME				
4602	INTEREST INCOME	2,397.62-	1,700.00-	1,700.00-
	** CATEGORY TOTALS	<u>2,397.62-</u>	<u>1,700.00-</u>	<u>1,700.00-</u>
MISCELLANEOUS				
4931	CONTRIBUTIONS-CITY	1,043,867.57-	1,094,986.00-	1,243,024.00-
4932	CONTRIBUTIONS-EMPLOYEES	170,411.19-	196,859.00-	220,063.00-
4933	CONTRIBUTIONS-COBRA/RETIREES	59,882.62-	49,836.00-	55,820.00-
	** CATEGORY TOTALS	<u>1,274,161.38-</u>	<u>1,341,681.00-</u>	<u>1,518,907.00-</u>
	*** DEPARTMENT TOTALS	<u>1,276,559.00-</u>	<u>1,343,381.00-</u>	<u>1,520,607.00-</u>

**HEALTH INSURANCE FUND
EXPENSES BY DEPARTMENT
2004-05**

<u>Department</u>	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Health Insurance Payments	\$1,047,188	\$1,185,000	\$1,327,200
Administrative Fees	232,447	250,792	260,000
Wellness Program	0	0	5,000
Miscellaneous Charges	623	685	700
TOTAL	\$1,280,258	\$1,436,477	\$1,592,900

FUND: 510- HEALTH INSURANCE FUND DIV: 003- PERSONNEL

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5521 SPEC SVCS - MEDICAL PAYMENTS	1,047,188.54	1,185,000.00	1,327,200.00
5521-02 WELLNESS PROGRAM	0.00	0.00	5,000.00
5521-17 BANK CHARGES	622.51	685.00	700.00
** CATEGORY TOTALS	<u>1,047,811.05</u>	<u>1,185,685.00</u>	<u>1,332,900.00</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES	232,446.80	250,792.00	260,000.00
** CATEGORY TOTALS	<u>232,446.80</u>	<u>250,792.00</u>	<u>260,000.00</u>
*** DEPARTMENT TOTALS	<u>1,280,257.85</u>	<u>1,436,477.00</u>	<u>1,592,900.00</u>



CITY OF BIG SPRING

WORKERS' COMPENSATION INSURANCE FUND

The City's workers' compensation plan is administered by Texas Municipal League's Intergovernmental Risk Pool (TML). TML reviews and processes all workers' compensation claims on the City's behalf. The City has acquired stop-loss coverage which limits the loss to \$250,000 per occurrence. The City informally budgets for current claims based on actuarial valuations and historical data. Estimated liability on claims that have been incurred but not reported are accrued at year end.

WORKERS' COMPENSATION INSURANCE FUND
SUMMARY OF RECEIPTS AND EXPENSES
2004-05

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	(\$187,981)	(\$184,072)	(\$182,423)
<u>Receipts</u>			
Contributions	175,000	270,365	299,000
Miscellaneous	229	0	0
Total Receipts	175,229	270,365	299,000
Total Funds Available	(12,752)	86,293	116,577
<u>Expenses</u>			
Workers' Compensation Claims	167,418	200,000	175,000
Claims Handling Fees	3,902	15,000	15,000
Administrative Fees	0	53,716	54,000
Safety Program	0	0	5,000
Total Expenses	171,320	268,716	249,000
Ending Fund Balance	(\$184,072)	(\$182,423)	(\$132,423)

FUND: 515- WORKERS' COMPENSATION INS DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
MISCELLANEOUS			
4905 OTHER INCOME	229.31-	0.00	0.00
4931 CONTRIBUTIONS	175,000.00-	270,365.00-	299,000.00-
** CATEGORY TOTALS	<u>175,229.31-</u>	<u>270,365.00-</u>	<u>299,000.00-</u>
*** DEPARTMENT TOTALS	=====175,229.31-	=====270,365.00-	=====299,000.00-

**WORKERS' COMPENSATION INSURANCE FUND
EXPENSES BY DEPARTMENT
2004-05**

<u>Department</u>	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Workers' Compensation Claims	\$167,418	\$200,000	\$175,000
Claims Handling Fees	3,902	15,000	15,000
Safety Program	0	0	5,000
Administrative Fees	0	53,716	54,000
TOTAL	\$171,320	\$268,716	\$249,000

FUND: 515- WORKERS' COMPENSATION INS DIV: 003- PERSONNEL

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
55- CONTRACTUAL SERVICES			
5521 WORKERS' COMP. CLAIMS	167,417.50	200,000.00	175,000.00
5521-01 CLAIMS HANDLING FEES	3,902.00	15,000.00	15,000.00
5521-02 SAFETY PROGRAM	0.00	0.00	5,000.00
** CATEGORY TOTALS	<u>171,319.50</u>	<u>215,000.00</u>	<u>195,000.00</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES	0.00	53,716.00	54,000.00
** CATEGORY TOTALS	<u>0.00</u>	<u>53,716.00</u>	<u>54,000.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 171,319.50	<u>=====</u> 268,716.00	<u>=====</u> 249,000.00



CITY OF BIG SPRING

POLICE SEIZURE FUND

In 1984, Congress passed the Comprehensive Crime Control Act which authorized the sharing of federal forfeiture proceeds with cooperating state and local law enforcement agencies. In addition, a law enforcement agency can share in the proceeds of seized property associated with local or regional felony crimes in direct proportion to the agency's resolution of and participation in the case. Proceeds from all seized or forfeited property that is attributed to the efforts of the City of Big Spring Police Department are accounted for in the Police Seizure Fund.

All proceeds from forfeited or seized property, as well as any interest earned on the proceeds, must be expended in accordance with Section X (and further detailed in Appendix B) of the Comprehensive Crime Control Act. A non-comprehensive list of permissible expenditures includes overtime, salaries for the first year of new law enforcement officers which supplement the workforce, activities calculated to enhance future investigations, law enforcement training, equipment and operations.

POLICE SEIZURE FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$1,185	\$9,807	\$1,760
<u>Revenues</u>			
Seizures	8,966	4,627	2,500
Interest	18	100	100
Total Revenues	8,984	4,727	2,600
Total Funds Available	10,169	14,534	4,360
<u>Expenditures</u>			
Supplies and Materials	0	8,357	1,000
Maintenance of Equipment	362	4,417	0
Total Expenditures	362	12,774	1,000
Ending Fund Balance	\$9,807	\$1,760	\$3,360

FUND: 615- POLICE SEIZURE

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
OTHER AGENCIES			
4224 SEIZURE FUNDS	8,966.17-	4,627.00-	2,500.00-
** CATEGORY TOTALS	<u>8,966.17-</u>	<u>4,627.00-</u>	<u>2,500.00-</u>
INTEREST INCOME			
4602 INTEREST INCOME	18.12-	100.00-	100.00-
** CATEGORY TOTALS	<u>18.12-</u>	<u>100.00-</u>	<u>100.00-</u>
*** DEPARTMENT TOTALS	<u>=====</u> 8,984.29-	<u>=====</u> 4,727.00-	<u>=====</u> 2,600.00-

FUND: 615- POLICE SEIZURE

DIV: 011- POLICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
51- SUPPLIES & MATERIALS			
5117 MINOR APPARATUS	0.00	8,107.00	1,000.00
5123 OTHER SUPPLIES	0.00	250.00	0.00
** CATEGORY TOTALS	<u>0.00</u>	<u>8,357.00</u>	<u>1,000.00</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	361.49	4,417.00	0.00
** CATEGORY TOTALS	<u>361.49</u>	<u>4,417.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 361.49	<u>=====</u> 12,774.00	<u>=====</u> 1,000.00

CITY OF BIG SPRING

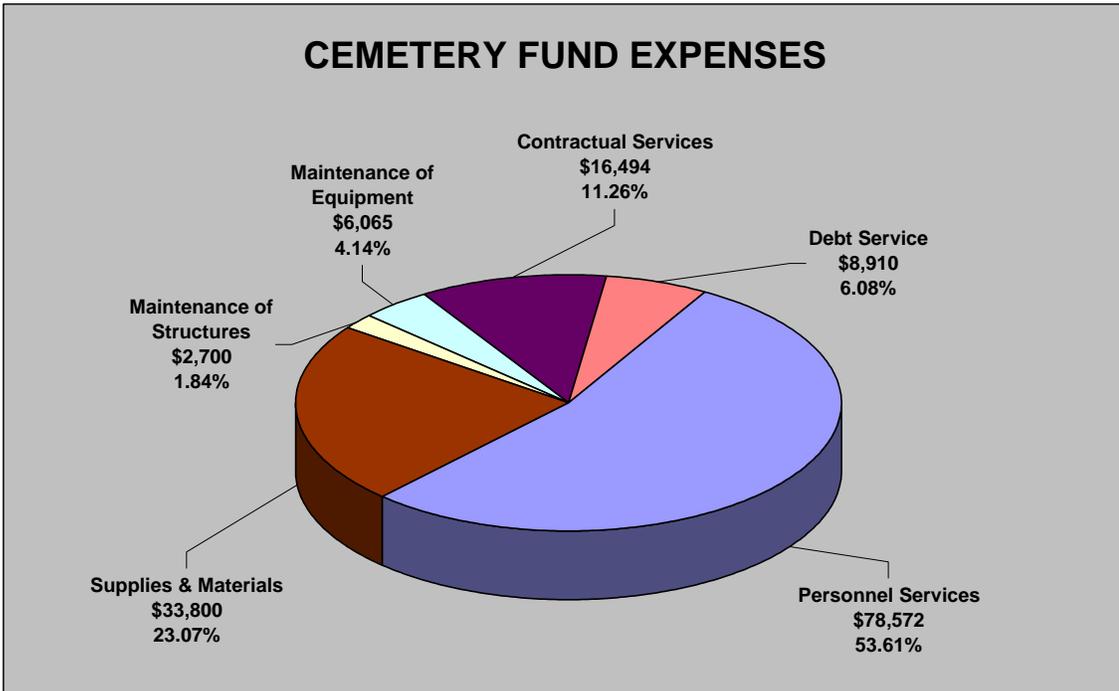
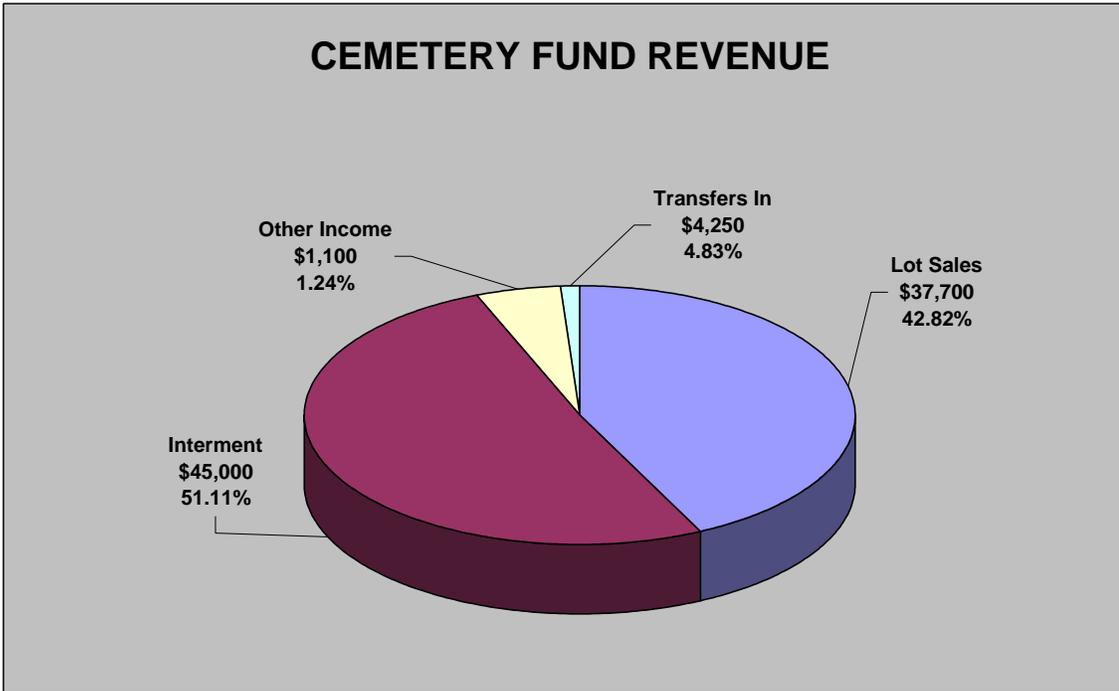
CEMETERY FUND

The Cemetery Fund is an Expendable Trust Fund that is supported by the sale of lots, interments, and transfers of interest income from the Cemetery Permanent Care Fund. There has been no subsidy from the General Fund since fiscal year 1996-97.

Mount Olive Cemetery is owned and operated by the City of Big Spring for the benefit of its citizens. The two City employees who are assigned to the cemetery provide maintenance of all individual lots and open spaces. The parks and streets superintendent provides supervision of these employees.

The sale price of cemetery lots will increase from \$700 to \$900 in fiscal year 2004-05. This rate increase is expected to generate an additional \$10,000 in lot sale revenue. Even with this fee increase, it is anticipated that the deficit fund balance will increase by over \$50,000 in 2004-05, bringing the deficit balance to an estimated (\$110,282) by September 30, 2005. The City will evaluate the need for a subsidy from the General Fund in the future.

FISCAL YEAR 2004-05





CEMETERY FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$62,087	\$11,183	(\$51,791)
<u>Receipts</u>			
Lot Sales	19,575	25,000	37,700
Interment	35,025	44,000	45,000
Monument Privileges	0	2,700	0
Other Financing Sources	70,000	0	0
Other Income	3,801	1,000	1,100
Total Receipts	128,401	72,700	83,800
<u>Transfers-In</u>			
Cemetery Permanent Care Fund	4,718	3,750	4,250
Total Transfers-In	4,718	3,750	4,250
Total Current Receipts	133,119	76,450	88,050
Total Funds Available	195,206	87,633	36,259
<u>Expenditures</u>			
Personnel Services	74,858	72,131	78,572
Supplies and Materials	20,108	32,881	33,800
Maintenance of Structures	2,439	1,800	2,700
Maintenance of Equipment	3,671	7,008	6,065
Contractual Services	4,992	16,694	16,494
Capital Outlay	73,500	0	0
Debt Service	4,455	8,910	8,910
Total Budgeted Expenditures	184,023	139,424	146,541
Ending Fund Balance	\$11,183	(\$51,791)	(\$110,282)

FUND: 625- CEMETERY

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
INTEREST INCOME				
4602	INTEREST INCOME	949.01-	500.00-	600.00-
	** CATEGORY TOTALS	<u>949.01-</u>	<u>500.00-</u>	<u>600.00-</u>
PROPERTIES				
4721	CEMETERY LOT SALES OPERATING	19,575.00-	25,000.00-	37,700.00-
4722	MONUMENT PRIVILEGES	0.00	2,700.00-	0.00
4724	INTERMENTS OPERATING	35,025.00-	44,000.00-	45,000.00-
4726	CEMETERY ADMINISTRATION FEES	352.00-	500.00-	500.00-
	** CATEGORY TOTALS	<u>54,952.00-</u>	<u>72,200.00-</u>	<u>83,200.00-</u>
SERVICE FEES FROM OTHER FUNDS				
4814	TRANSFER FROM CEMET PERM CARE	4,717.84-	3,750.00-	4,250.00-
	** CATEGORY TOTALS	<u>4,717.84-</u>	<u>3,750.00-</u>	<u>4,250.00-</u>
MISCELLANEOUS				
4921	OTHER FINANCING SOURCES	70,000.00-	0.00	0.00
4925	CONTRIBUTIONS	2,500.00-	0.00	0.00
	** CATEGORY TOTALS	<u>72,500.00-</u>	<u>0.00</u>	<u>0.00</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 133,118.85-	<u>=====</u> 76,450.00-	<u>=====</u> 88,050.00-

**CEMETERY FUND
EXPENDITURES BY DEPARTMENT
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
<u>Department</u>			
Cemetery - Operations	\$106,068	\$130,514	\$137,631
Cemetery - Capital Outlay	73,500	0	0
Debt Service	4,455	8,910	8,910
TOTAL	\$184,023	\$139,424	\$146,541

Dept. 920 – Cemetery

Cemetery Fund

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

ACHIEVEMENTS

- Improved facility aesthetics by painting the perimeter fencing and entrance sign.
- Purchased new mapping software for more efficient mapping process.
- Partnered with a private company to sell monuments.

GOALS:

- Continue to improve facility aesthetics with ongoing maintenance and repair to the grounds and office building.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$74,858	\$72,131	\$78,572
51 – Supplies and Materials	20,109	32,881	33,800
53 – Maint. of Bldg./Structures	2,439	1,800	2,700
54 – Maintenance of Equipment	3,671	7,008	6,065
55 – Contractual Services	4,992	16,694	16,494
62 – Building & Structures	73,500	0	0
Total	\$179,568	\$130,514	\$137,631

Budget Highlights:

- 5117 – Minor Apparatus – (PB) – Carpet around lowering device and curtains for canopy
- 5311 – Maintenance of Building – (PB) – Replace windows in office building
- 5515 – Hire of Equipment– Annual backhoe lease

FUND: 625- CEMETERY

DIV: 028- CEMETERY

DEPT: 920 CEMETERY

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
50- PERSONNEL SERVICES			
5010 SALARIES	45,090.19	43,000.00	47,503.00
5022 VACATION BUY BACK	727.80	0.00	0.00
5035 OVERTIME	4,838.05	3,000.00	3,000.00
5040 SAFETY INCENTIVE	150.00	150.00	0.00
5045 LONGEVITY	82.98	543.00	626.00
5050 RETIREMENT	4,929.52	4,743.00	5,248.00
5055 STANDBY PAY	2,620.00	2,600.00	2,600.00
5060 GROUP INSURANCE	9,408.48	9,872.00	10,914.00
5065 WORKERS' COMPENSATION	2,299.94	3,215.00	3,337.00
5070 RETIREMENT-DEFERRED COMP	2,893.93	2,853.00	2,969.00
5075 LIFE & DISABILITY INSURANCE	929.47	1,134.00	1,180.00
5080 MEDICARE	761.51	751.00	781.00
5085 UNEMPLOYMENT TAXES	126.00	270.00	414.00
** CATEGORY TOTALS	74,857.87	72,131.00	78,572.00
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	124.66	0.00	0.00
5114 WEARING APPAREL	483.64	475.00	400.00
5116 GASOLINE, OIL, & GREASE	1,678.31	2,500.00	2,500.00
5117 MINOR APPARATUS	1,213.19	1,000.00	2,000.00
5118 JANITORIAL SUPPLIES	129.80	200.00	200.00
5119 CHEMICALS	0.00	200.00	200.00
5122 BOTANICAL & AGRICULTURAL	0.00	400.00	400.00
5123 OTHER SUPPLIES	58.78	100.00	100.00
5124 POSTAGE	21.28	6.00	0.00
5128 UTILITIES	16,398.92	28,000.00	28,000.00
** CATEGORY TOTALS	20,108.58	32,881.00	33,800.00
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	1,907.03	1,000.00	2,000.00
5314 MAINTENANCE OF SANITARY SEWER	0.00	200.00	200.00
5321 MAINT. FENCES & GATES	79.72	0.00	0.00
5326 MISCELLANEOUS IMPROVEMENT	451.95	600.00	500.00
** CATEGORY TOTALS	2,438.70	1,800.00	2,700.00
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	497.25	593.00	500.00

FUND: 625- CEMETERY

DIV: 028- CEMETERY

DEPT: 920 CEMETERY

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005	
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	2,916.56	5,000.00	4,150.00
5413	MAINT. OF FIRE APPARATUS	12.00	15.00	15.00
5415	MAINTENANCE OF RADIOS	55.80	100.00	100.00
5417	MAINT OF MOWERS	32.76	450.00	450.00
5419	MAINTENANCE OF PIPE LINES	65.18	500.00	500.00
5422	MAINT HEATING & COOLING SYSTEM	40.00	100.00	100.00
5425	MAINT. MACHINERY, TOOLS, PUMPS	51.36	250.00	250.00
	** CATEGORY TOTALS	<u>3,670.91</u>	<u>7,008.00</u>	<u>6,065.00</u>
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	149.20	350.00	350.00
5515	HIRE OF EQUIPMENT	900.00-	10,200.00	10,200.00
5520	INSURANCE	1,391.55	1,494.00	1,494.00
5521	SPECIAL SERVICES	562.00	600.00	600.00
5521-01	SPECIAL SERVICES-BANK CHGS	340.98	350.00	350.00
5550	ELECTRICITY	2,772.68	3,000.00	3,000.00
5560	GAS FOR HEATING	675.70	700.00	500.00
	** CATEGORY TOTALS	<u>4,992.11</u>	<u>16,694.00</u>	<u>16,494.00</u>
62- BUILDINGS & STRUCTURES				
6226	MISCELLANEOUS STRUCTURES	73,500.00	0.00	0.00
	** CATEGORY TOTALS	<u>73,500.00</u>	<u>0.00</u>	<u>0.00</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 179,568.17	<u>=====</u> 130,514.00	<u>=====</u> 137,631.00

FUND: 625- CEMETERY

DIV: 028- CEMETERY

DEPT: 920 CEMETERY

ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
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PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2002-2003	2003-2004	2004-2005
SENIOR CEMETERY WORKER	10	805	01	01	01
CEMETERY MAINTENANCE WORKER	9	767	01	01	01
			02	02	02

Debt Service

Cemetery Fund

Debt Service is a Non-Departmental activity that accounts for lease-purchase payments and payments to the Capital Revolving Fund for equipment purchased with this funding.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
Total Debt Service	\$4,455	\$8,910	\$8,910

FUND: 625- CEMETERY

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
57- DEBT SERVICE			
5701-01 DEBT SVC-IRRIGATION SYSTEM	4,454.76	8,910.00	8,910.00
** CATEGORY TOTALS	<u>4,454.76</u>	<u>8,910.00</u>	<u>8,910.00</u>
*** DEPARTMENT TOTALS	<u>=====</u> 4,454.76	<u>=====</u> 8,910.00	<u>=====</u> 8,910.00



CITY OF BIG SPRING

CEMETERY PERMANENT CARE FUND

The Cemetery Permanent Care Fund is a non-expendable Trust Fund. Prior to fiscal year 2003-04, this fund was supported by the sale of cemetery lots and monument privileges. All proceeds from these sources were deposited to the corpus of the fund. As each lot was sold, twenty five percent (25%) of the proceeds from the sale were deposited in the Cemetery Permanent Care Fund. Additionally, twenty five percent (25%) of the proceeds from monument privileges were deposited in this permanent care fund.

Beginning in fiscal year 2003-04, no revenues from lot sales or monument privileges will be transferred to the Permanent Care Fund. It is anticipated that the restricted corpus balance will be \$351,511 at September 30, 2005.

The ordinance establishing the Cemetery Permanent Care Fund allows the interest earnings from the corpus to be transferred to the Cemetery Fund to be used for maintenance and operations of the cemetery.

CEMETERY PERMANENT CARE FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Restricted Fund Balance	\$343,261	\$351,511	\$351,511
<u>Receipts</u>			
Lot Sales	4,450	0	0
Monument Privileges	1,950	0	0
Interment	1,850	0	0
Other Income	4,718	3,750	4,250
Total Current Receipts	12,968	3,750	4,250
Total Funds Available	356,229	355,261	355,761
<u>Transfers-Out</u>			
Cemetery Fund	4,718	3,750	4,250
Total Tansfers-Out	4,718	3,750	4,250
Restricted Fund Balance	\$351,511	\$351,511	\$351,511

FUND: 655- CEMETERY PERMANENT CARE DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
INTEREST INCOME			
4602 INTEREST INCOME	4,717.84-	3,750.00-	4,250.00-
** CATEGORY TOTALS	<u>4,717.84-</u>	<u>3,750.00-</u>	<u>4,250.00-</u>
PROPERTIES			
4722 MONUMENT PRIVILEGES	1,950.00-	0.00	0.00
4723 INTERMENTS TRUST	1,850.00-	0.00	0.00
4725 CEMETERY LOT SALES TRUST	4,450.00-	0.00	0.00
** CATEGORY TOTALS	<u>8,250.00-</u>	<u>0.00</u>	<u>0.00</u>
*** DEPARTMENT TOTALS	<u>12,967.84-</u>	<u>3,750.00-</u>	<u>4,250.00-</u>

FUND: 655- CEMETERY PERMANENT CARE DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
58- TRANSFERS/OTHER FUNDS			
5817 TRANSFER TO CEMETERY FUND	4,717.84	3,750.00	4,250.00
** CATEGORY TOTALS	<u>4,717.84</u>	<u>3,750.00</u>	<u>4,250.00</u>
*** DEPARTMENT TOTALS	=====4,717.84=====	=====3,750.00=====	=====4,250.00=====

CITY OF BIG SPRING

**DEBT SERVICE
TAX AND REVENUE BONDS
2002 REFUNDING**

On June 1, 2002, the City issued Tax and Revenue Refunding Bonds, series 2002, in the amount of \$6,790,000. The proceeds from the issuance of these bonds were used to refund \$1,575,000 principal amount of the City's outstanding General Obligation Bonds, Series 1993, \$5,065,000 principal amount of the City's outstanding Combination Tax and Waterworks and Sewer System Revenue Certificates of Obligation, Series 1992, and to pay the cost of issuance of the 2002 Refunding Series.

The refunding bonds were issued in denominations of \$5,000, with annual installments of principal due and payable on February 1st, with the final payment on the tax supported bonds due on February 1, 2009 and the final payment on the revenue supported bonds due on February 1, 2014. Annual interest rates on these refunding bonds vary between a low of 3.0% and a high of 4.45%, with semiannual interest payments due on the first day of February and August.

The refunding resulted in a savings to the City, both in cash flow and present value. The net present value savings represent 5.265% of the refunded principal. On February 15, 2009, or any date thereafter, the unpaid principal balance of this refunding bond issue may be redeemed, at the option of the City, at the redemption price of the principal amount plus accrued interest to the date fixed for redemption.

**GENERAL DEBT SERVICE FUND-2002 SERIES
GENERAL OBLIGATION REFUNDING BONDS
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$5,324	\$2,890	(\$1,385)
<u>Receipts</u>			
Current Taxes	287,481	273,880	270,500
Interest Income	353	265	400
Total Current Receipts	287,834	274,145	270,900
Total Funds Available	293,158	277,035	269,515
<u>Expenditures</u>			
Bond Maturities	240,000	235,000	230,000
Interest	50,045	42,920	35,945
Agents Fees	223	500	500
Total Budgeted Expenditures	290,268	278,420	266,445
Ending Fund Balance	\$2,890	(\$1,385)	\$3,070

**GENERAL DEBT SERVICE FUND-2002 SERIES
UTILITY REVENUE REFUNDING BONDS
SUMMARY OF RECEIPTS AND EXPENDITURES
2004-05**

	ACTUAL 2002-03	ESTIMATED 2003-04	PROPOSED 2004-05
Beginning Fund Balance	\$330,773	\$323,223	\$333,498
<u>Receipts</u>			
Interest Income	3,690	2,600	2,800
Total Receipts	3,690	2,600	2,800
<u>Transfers-In</u>			
Utility Fund	530,043	553,510	549,832
Total Transfers-In	530,043	553,510	549,832
Total Current Receipts	533,733	556,110	552,632
Total Funds Available	864,506	879,333	886,130
<u>Expenditures</u>			
Bond Maturities	350,000	365,000	380,000
Interest	191,060	180,335	169,160
Agents Fees	223	500	500
Total Budgeted Expenditures	541,283	545,835	549,660
Ending Fund Balance	\$323,223	\$333,498	\$336,470

**2002 REFUNDING DEBT SERVICE FUND REVENUES
2004-05**

Source

Current Taxes \$270,500

A part of the annual tax rate each year is levied for the retirement of bonded debt. The levy for fiscal year 2004-05 for the 2002 Refunding General Obligation Bonds is 6.867 cents per \$100 valuation. These bonds were issued for the early retirement of the 1993 General Obligation Bonds.

Utility Fund \$549,832

The bond ordinance allows the use of revenue from the Utility Fund to retire the portion of general obligation bonds that were issued for water and sewer purposes as long as sufficient revenues are available. These funds are transferred to the debt service fund from the Utility Fund. These bonds were issued for the early retirement of the 1992 Certificates of Obligation.

Interest Income \$3,200

Includes interest on investments pursuant to the bank depository agreement with the local depository bank.

FUND: 250- DEBT SVC 2002 REFUNDING DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
TAXES			
4010 CURRENT TAX COLLECTIONS	287,480.73-	273,880.00-	270,500.00-
** CATEGORY TOTALS	<u>287,480.73-</u>	<u>273,880.00-</u>	<u>270,500.00-</u>
INTEREST INCOME			
4602 INTEREST INCOME	353.44-	265.00-	400.00-
** CATEGORY TOTALS	<u>353.44-</u>	<u>265.00-</u>	<u>400.00-</u>
*** DEPARTMENT TOTALS	<u>=====</u> 287,834.17-	<u>=====</u> 274,145.00-	<u>=====</u> 270,900.00-

FUND: 477- W&S DEBT SVC 2002 REF

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
INTEREST INCOME			
4602 INTEREST INCOME	3,689.57-	2,600.00-	2,800.00-
** CATEGORY TOTALS	<u>3,689.57-</u>	<u>2,600.00-</u>	<u>2,800.00-</u>
SERVICE FEES FROM OTHER FUNDS			
4811 TRANSFER FROM UTILITY FUND	530,042.52-	553,510.00-	549,832.00-
** CATEGORY TOTALS	<u>530,042.52-</u>	<u>553,510.00-</u>	<u>549,832.00-</u>
*** DEPARTMENT TOTALS	<u>=====</u> 533,732.09-	<u>=====</u> 556,110.00-	<u>=====</u> 552,632.00-

FUND: 250- DEBT SVC 2002 REFUNDING DIV: 070- DEBT SERVICE

DEPT: 000 NON DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
57- DEBT SERVICE			
5701 DEBT SERVICE	240,000.00	235,000.00	230,000.00
5703 DEBT SERVICE INTEREST	50,045.00	42,920.00	35,945.00
5751 DEBT SERVICE AGENT FEES	222.50	500.00	500.00
** CATEGORY TOTALS	<u>290,267.50</u>	<u>278,420.00</u>	<u>266,445.00</u>
*** DEPARTMENT TOTALS	=====290,267.50	=====278,420.00	=====266,445.00

FUND: 477- W&S DEBT SVC 2002 REF DIV: 070- DEBT SERVICE

DEPT: 000 NON DEPARTMENTAL

	ACTUAL 2002-2003	ESTIMATED 2003-2004	PROPOSED 2004-2005
57- DEBT SERVICE			
5701 DEBT SERVICE	350,000.00	365,000.00	380,000.00
5703 DEBT SERVICE INTEREST	191,060.00	180,335.00	169,160.00
5751 DEBT SERVICE AGENT FEES	222.50	500.00	500.00
** CATEGORY TOTALS	<u>541,282.50</u>	<u>545,835.00</u>	<u>549,660.00</u>
*** DEPARTMENT TOTALS	=====541,282.50	=====545,835.00	=====549,660.00

TAX AND REVENUE DEBT SERVICE FUND-2002 REFUNDING SERIES
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2003 TO MATURITY

Fiscal year Ending 9-30	Outstanding Beginning of Year	Principal	Interest	Total
2005	\$5,600,000	\$610,000	\$205,105.00	\$815,105.00
2006	4,990,000	620,000	186,190.00	806,190.00
2007	4,370,000	625,000	165,800.00	790,800.00
2008	3,745,000	640,000	142,375.00	782,375.00
2009	3,105,000	655,000	116,475.00	771,475.00
2010	2,450,000	450,000	94,375.00	544,375.00
2011	2,000,000	470,000	75,740.00	545,740.00
2012	1,530,000	490,000	55,937.50	545,937.50
2013	1,040,000	510,000	34,677.50	544,677.50
2014	530,000	530,000	11,792.50	541,792.50
		\$5,600,000	\$1,088,467.50	\$6,688,467.50

**TAX SUPPORTED IMPROVEMENTS, 2002 REFUNDING
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2003 TO MATURITY**

Fiscal year Ending 9-30	2-15		8-15	Total
	Principal	Interest	Interest	
2005	\$230,000	\$19,697.50	\$16,247.50	\$265,945.00
2006	230,000	16,247.50	12,625.00	258,872.50
2007	225,000	12,625.00	8,800.00	246,425.00
2008	220,000	8,800.00	4,400.00	233,200.00
2009	220,000	4,400.00	0.00	224,400.00
TOTAL	\$1,125,000	\$61,770.00	\$42,072.50	\$1,228,842.50

INTEREST RATE: 3.0% - 4.45%
ORIGINAL ISSUE AMOUNT: \$1,600,000
TERM (YEARS): 7
PAYING AGENT: Bank of New York, N.A.
PAYING DATES: Principal - February 15th
Interest - February 15th and August 15th

**UTILITY IMPROVEMENTS, 2002 REFUNDING
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2003 TO MATURITY**

Fiscal year	2-15		8-15		
Ending 9-30	Principal	Interest	Interest	Total	
2005	\$380,000	\$87,430.00	\$81,730.00	\$549,160.00	
2006	390,000	81,730.00	75,587.50	547,317.50	
2007	400,000	75,587.50	68,787.50	544,375.00	
2008	420,000	68,787.50	60,387.50	549,175.00	
2009	435,000	60,387.50	51,687.50	547,075.00	
2010	450,000	51,687.50	42,687.50	544,375.00	
2011	470,000	42,687.50	33,052.50	545,740.00	
2012	490,000	33,052.50	22,885.00	545,937.50	
2013	510,000	22,885.00	11,792.50	544,677.50	
2014	530,000	11,792.50	0.00	541,792.50	
TOTAL	\$4,475,000	\$536,027.50	\$448,597.50	\$5,459,625.00	

INTEREST RATE: 3.0% - 4.45%
ORIGINAL ISSUE AMOUNT: \$5,190,000
TERM (YEARS): 12
PAYING AGENT: Bank of New York, N.A.
PAYING DATES: Principal - February 15th
Interest - February 15th and August 15th



PAYING AGENTS

CITY OF BIG SPRING

PAYING AGENTS

Series 2002 Refunding Tax and Revenue Bonds

Bank of New York, N.A.
Corporate Trust Department
101 Barclay Street, 7E
New York, New York 10286

CITY OF BIG SPRING

OTHER DEBT

Included in this section is detail on the two types of other debt issued by the City and outstanding as of the beginning of this fiscal year. These two types of other debt are: 1) lease purchases and 2) interfund loans. Lease purchase agreements with outside financial institutions have been executed in order to finance the purchase of various pieces of equipment when interest rates dictated that financing approach to be the most economically advantageous.

Interfund loans have been made from the Capital Replacement Fund to various funds to finance capital improvements not eligible for lease purchase financing as well as to fund the purchase of equipment when interest rates are high. Capital Replacement Fund loans are paid back over a fixed period, usually set at five years, with interest of 5%.

Interfund loans are budgeted for fiscal year 2004-05 in the amount of \$122,500. Loans to the Utility Fund are in the amount of \$112,500 for filter rehab (\$20,000), replacement of the west sedimentation basin valves (\$60,000), rehabilitation of the low side pump #2 (\$20,000) and replacement of the west sludge basin flapper valves. Additionally, a loan to the General Fund in the amount of \$10,000 is for the construction of restrooms at Comanche Trail Park. These five loans will generate approximately \$16,200 of interest income to the Capital Replacement Fund over the life of the loans. Additionally, this budget includes approximately \$910,500 of capital equipment which will be financed through a lease purchase agreement.

**CITY OF BIG SPRING
OTHER DEBT**

	Annual Debt Service (Principal & Interest)	Total Debt Service
<u>200 Police</u>		
5701-29 Police Cars (5) 2000	9,537.63	\$9,537.63
<u>210 Fire</u>		
5701-24 Fire Training Tower 1998	19,765.32	19,765.32
<u>350 Landfill</u>		
5701-35 Caterpillar Dozer 2003	34,094.64	34,094.64
<u>370 Parks</u>		
5701-39 Comanche Trail Park Restrooms 2005	1,320.97	1,320.97
<u>380 Swimming Pool</u>		
5701-31 Water Slides 2001	10,876.68	10,876.68
<u>000 General Fund</u>		
5701-32 Telephone System Equipment 2001	3,636.84	
5701-30 Vehicles & Equipment 2001	289,131.72	
5701-33 Vehicles & Equipment 2002	107,618.76	
5701-34 Vehicles & Equipment 2003	44,391.84	
5701-36 Vehicles & Equipment 2004	85,338.12	
5701-38 Vehicles & Equipment 2004	97,857.48	627,974.76
<u>740 Wastewater Treatment Plant</u>		
5701-07 Primary Clarifier 2000	22,645.48	
5701-11 Improvements 2003	51,405.24	
5701-13 Decant Basins 2004	82,512.00	
5701-14 Lift Station & Digester 2004	42,347.04	
5701-16 Filter Rehabilitation 2005	12,738.06	211,647.82
<u>000 Utility Fund</u>		
5701-08 Vehicles & Equipment 2001	47,341.32	
5701-09 Vehicles & Equipment 2002	23,096.52	
5701-10 Vehicles & Equipment 2003	41,750.76	
5701-07 Vehicles & Equipment 2004	28,794.24	
5701-15 Vehicles & Equipment 2005	9,119.11	150,101.95

**CITY OF BIG SPRING
OTHER DEBT**

	Annual Debt Service (Principal & Interest)	Total Debt Service
<hr/>		
<u>260 EMS Fund</u>		
5701-04 Ambulances & Equipment 2001	37,289.64	
5701-05 Ambulances 2002	25,413.12	
5701-06 Ambulances 2003	24,588.72	
5701-07 Equipment 2004	4,625.40	
5701-08 Ambulance 2005	<u>7,546.84</u>	99,463.72
<u>610 Airpark Fund</u>		
5701-01 Pickup 2002	3,841.68	
5701-02 Pickup 2003	<u>4,691.40</u>	8,533.08
<u>810 Service Center Fund</u>		
5701-01 Vehicles 2001	<u>5,051.40</u>	5,051.40
<u>920 Cemetery Fund</u>		
5701-01 Irrigation System 2003	<u>8,909.52</u>	8,909.52
		 <u><u>\$1,187,277.49</u></u>

**CITY OF BIG SPRING
OTHER DEBT**

LEASE-PURCHASE

Leasing Company Proposed

General Fund Vehicles & Equipment 2005

Note Date	2/28/2004
Original Amount	\$778,000.00
Interest Rate	3.000%
Maturity Date	2/28/2010
Monthly Payment (principal and interest)	\$13,979.64
Annual Requirements 2004-2005 (principal and interest)	\$97,857.48
Balance at September 30, 2005 (principal only)	\$693,123.05

Leasing Company Proposed

Utility Fund Vehicles & Equipment 2005

Note Date	2/28/2004
Original Amount	\$72,500.00
Interest Rate	3.000%
Maturity Date	2/28/2010
Monthly Payment (principal and interest)	\$1,302.73
Annual Requirements 2004-2005 (principal and interest)	\$9,119.11
Balance at September 30, 2005 (principal only)	\$64,590.52

Leasing Company Proposed

EMS Fund Equipment 2005

Note Date	2/28/2004
Original Amount	\$60,000.00
Interest Rate	3.000%
Maturity Date	2/28/2010
Monthly Payment (principal and interest)	\$1,078.12
Annual Requirements 2004-2005 (principal and interest)	\$7,546.84
Balance at September 30, 2005 (principal only)	\$53,454.22

LaSalle Bank NA

General Fund Vehicles & Equipment 2004

Note Date	2/27/2004
Original Amount	\$398,526.16
Interest Rate	2.720%
Maturity Date	2/27/2009
Monthly Payment (principal and interest)	\$7,111.51
Annual Requirements 2004-2005 (principal and interest)	\$85,338.12
Balance at September 30, 2005 (principal only)	\$278,133.17

**CITY OF BIG SPRING
OTHER DEBT**

LEASE-PURCHASE (Continued)

LaSalle Bank NA

Utility Fund Vehicles & Equipment 2004

Note Date	2/27/2004
Original Amount	\$134,468.24
Interest Rate	2.720%
Maturity Date	2/27/2009
Monthly Payment (principal and interest)	\$2,399.52
Annual Requirements 2004-2005 (principal and interest)	\$28,794.24
Balance at September 30, 2005 (principal only)	\$93,846.01

LaSalle Bank NA

EMS Fund Equipment 2004

Note Date	2/27/2004
Original Amount	\$21,600.65
Interest Rate	2.720%
Maturity Date	2/27/2008
Monthly Payment (principal and interest)	\$385.45
Annual Requirements 2004-2005 (principal and interest)	\$4,625.40
Balance at September 30, 2005 (principal only)	\$15,075.26

SunTrust Leasing

General Fund Vehicles & Equipment 2003

Note Date	3/14/2003
Original Amount	\$209,093.51
Interest Rate	2.457%
Maturity Date	2/14/2008
Monthly Payment (principal and interest)	\$3,699.32
Annual Requirements 2004-2005 (principal and interest)	\$44,391.84
Balance at September 30, 2005 (principal only)	\$104,054.03

SunTrust Leasing

Utility Fund Vehicles & Equipment 2003

Note Date	3/14/2003
Original Amount	\$196,653.59
Interest Rate	2.457%
Maturity Date	2/14/2008
Monthly Payment (principal and interest)	\$3,479.23
Annual Requirements 2004-2005 (principal and interest)	\$41,750.76
Balance at September 30, 2005 (principal only)	\$101,135.57

**CITY OF BIG SPRING
OTHER DEBT**

LEASE-PURCHASE (Continued)

SunTrust Leasing

Airpark Fund Vehicles & Equipment 2003

Note Date	3/14/2003
Original Amount	\$22,097.28
Interest Rate	2.457%
Maturity Date	2/14/2008
Monthly Payment (principal and interest)	\$390.95
Annual Requirements 2003-2004 (principal and interest)	\$4,691.40
Balance at September 30, 2005 (principal only)	\$11,364.23

SunTrust Leasing

EMS Fund Vehicles 2003

Note Date	3/14/2003
Original Amount	\$115,817.00
Interest Rate	2.457%
Maturity Date	2/14/2008
Monthly Payment (principal and interest)	\$2,049.06
Annual Requirements 2004-2005 (principal and interest)	\$24,588.72
Balance at September 30, 2005 (principal only)	\$57,635.43

SunTrust Leasing

General Fund Vehicles & Equipment 2002

Note Date	6/13/2002
Original Amount	\$498,086.32
Interest Rate	3.190%
Maturity Date	5/13/2007
Monthly Payment (principal and interest)	\$8,968.23
Annual Requirements 2004-2005 (principal and interest)	\$107,618.76
Balance at September 30, 2005 (principal only)	\$174,454.13

SunTrust Leasing

Utility Fund Vehicles & Equipment 2002

Note Date	6/13/2002
Original Amount	\$106,896.50
Interest Rate	3.190%
Maturity Date	5/13/2007
Monthly Payment (principal and interest)	\$1,924.71
Annual Requirements 2004-2005 (principal and interest)	\$23,096.52
Balance at September 30, 2005 (principal only)	\$37,440.50

**CITY OF BIG SPRING
OTHER DEBT**

LEASE-PURCHASE (Continued)

SunTrust Leasing

Airpark Fund Vehicles & Equipment 2002

Note Date	6/13/2002
Original Amount	\$17,780.00
Interest Rate	3.190%
Maturity Date	5/13/2007
Monthly Payment (principal and interest)	\$320.14
Annual Requirements 2004-2005 (principal and interest)	\$3,841.68
Balance at September 30, 2005 (principal only)	\$6,227.25

SunTrust Leasing

EMS Fund Vehicles 2002

Note Date	6/13/2002
Original Amount	\$117,618.18
Interest Rate	3.190%
Maturity Date	5/13/2007
Monthly Payment (principal and interest)	\$2,117.76
Annual Requirements 2004-2005 (principal and interest)	\$25,413.12
Balance at September 30, 2005 (principal only)	\$41,195.70

SunTrust Leasing

General Fund Vehicles & Equipment 2001

Note Date	1/24/2001
Original Amount	\$1,299,764.79
Interest Rate	4.179%
Maturity Date	12/24/2005
Monthly Payment (principal and interest)	\$24,094.34
Annual Requirements 2004-2005 (principal and interest)	\$289,131.72
Balance at September 30, 2005 (principal only)	\$71,754.15

SunTrust Leasing

Utility Fund Vehicles & Equipment 2001

Note Date	1/24/2001
Original Amount	\$212,818.44
Interest Rate	4.4179%
Maturity Date	12/24/2005
Monthly Payment (principal and interest)	\$3,945.11
Annual Requirements 2004-2005 (principal and interest)	\$47,341.32
Balance at September 30, 2005 (principal only)	\$11,748.96

**CITY OF BIG SPRING
OTHER DEBT**

LEASE-PURCHASE (Continued)

SunTrust Leasing

EMS Fund Vehicles & Equipment 2001

Note Date	1/24/2001
Original Amount	\$165,414.00
Interest Rate	4.4179%
Maturity Date	12/24/2005
Monthly Payment (principal and interest)	\$3,107.47
Annual Requirements 2004-2005 (principal and interest)	\$37,289.64
Balance at September 30, 2005 (principal only)	\$9,254.32

SunTrust Leasing

Service Center Fund Vehicles & Equipment 2001

Note Date	1/24/2001
Original Amount	\$22,708.20
Interest Rate	4.4179%
Maturity Date	12/24/2005
Monthly Payment (principal and interest)	\$420.95
Annual Requirements 2004-2005 (principal and interest)	\$5,051.40
Balance at September 30, 2005 (principal only)	\$1,253.76

INTERFUND LOANS

General Fund to Capital Replacement Fund

Parks Comanche Trail Restrooms 2005

Note Date	2/28/2005
Original Amount	\$10,000.00
Interest Rate	5.000%
Maturity Date	2/28/2010
Monthly Payment (principal and interest)	\$188.71
Annual Requirements 2004-2005 (principal and interest)	\$1,320.97
Balance at September 30, 2005 (principal only)	\$8,957.74

Utility Fund to Capital Replacement Fund

Wastewater Treatment Plant Filter Rehabilitation 2005

Note Date	3/31/2005
Original Amount	\$112,500.00
Interest Rate	5.000%
Maturity Date	2/28/2010
Monthly Payment (principal and interest)	\$6,876.00
Annual Requirements 2004-2005 (principal and interest)	\$12,738.06
Balance at September 30, 2005 (principal only)	\$102,470.49

**CITY OF BIG SPRING
OTHER DEBT**

INTERFUND LOANS (Continued)

Utility Fund to Capital Replacement Fund

Wastewater Treatment Plant Decant Basins 2004

Note Date	1/27/2004
Original Amount	\$364,364.00
Interest Rate	5.000%
Maturity Date	1/27/2009
Monthly Payment (principal and interest)	\$6,876.00
Annual Requirements 2004-2005 (principal and interest)	\$82,512.00
Balance at September 30, 2005 (principal only)	\$252,858.10

Utility Fund to Capital Replacement Fund

Wastewater Treatment Plant Final Clarifier/Birdwell Lift Station 2004

Note Date	9/29/2004
Original Amount	\$187,000.00
Interest Rate	5.000%
Maturity Date	9/29/2009
Monthly Payment (principal and interest)	\$3,528.92
Annual Requirements 2004-2005 (principal and interest)	\$42,347.04
Balance at September 30, 2005 (principal only)	\$153,236.18

General Fund to Capital Replacement Fund

Landfill Dozer 2003

Note Date	3/25/2003
Original Amount	\$150,558.50
Interest Rate	5.000%
Maturity Date	3/25/2008
Monthly Payment (principal and interest)	\$2,841.22
Annual Requirements 2004-2005 (principal and interest)	\$34,094.64
Balance at September 30, 2005 (principal only)	\$79,968.51

Utility Fund to Capital Replacement Fund

Wastewater Treatment Plant Improvements 2003

Note Date	8/31/2003
Original Amount	\$227,000.00
Interest Rate	5.000%
Maturity Date	8/31/2008
Monthly Payment (principal and interest)	\$4,283.77
Annual Requirements 2004-2005 (principal and interest)	\$51,405.24
Balance at September 30, 2005 (principal only)	\$139,242.78

**CITY OF BIG SPRING
OTHER DEBT**

INTERFUND LOANS (Continued)

Cemetery Fund to Capital Replacement Fund

Cemetery Irrigation 2003	
Note Date	3/25/2003
Original Amount	\$70,000.00
Interest Rate	5.000%
Maturity Date	3/25/2013
Monthly Payment (principal and interest)	\$742.46
Annual Requirements 2004-2005 (principal and interest)	\$8,909.52
Balance at September 30, 2005 (principal only)	\$55,626.48

General Fund to Capital Replacement Fund

Telephone System Equipment 2001	
Note Date	6/26/2001
Original Amount	\$16,060.00
Interest Rate	5.000%
Maturity Date	6/26/2006
Monthly Payment (principal and interest)	\$303.07
Annual Requirements 2004-2005 (principal and interest)	\$3,636.84
Balance at September 30, 2005 (principal only)	\$2,671.77

General Fund to Capital Replacement Fund

Water Slides 2001	
Note Date	5/8/2001
Original Amount	\$48,030.00
Interest Rate	5.00%
Maturity Date	5/8/2006
Monthly Payment (principal and interest)	\$906.39
Annual Requirements 2004-2005 (principal and interest)	\$10,876.68
Balance at September 30, 2005 (principal only)	\$7,116.72

General Fund to Capital Replacement Fund

Police Cars (5) 2000	
Note Date	1/11/2000
Original Amount	\$126,348.00
Interest Rate	5.000%
Maturity Date	1/11/2005
Monthly Payment (principal and interest)	\$2,384.34
Annual Requirements 2004-2005 (principal and interest)	\$9,537.36
Balance at September 30, 2005 (principal only)	\$0.00

**CITY OF BIG SPRING
OTHER DEBT**

INTERFUND LOANS (Continued)

Utility Fund to Capital Replacement Fund

Wastewater Treatment Plant Primary Clarifier 2000

Note Date	1/11/2000
Original Amount	\$300,000.00
Interest Rate	5.000%
Maturity Date	1/11/2005
Monthly Payment (principal and interest)	\$5,661.37
Annual Requirements 2004-2005 (principal and interest)	\$22,645.48
Balance at September 30, 2005 (principal only)	\$0.00

General Fund to Airpark Fund

Fire Training Tower 1998

Note Date	4/18/1998
Original Amount	\$155,292.00
Interest Rate	5.000%
Maturity Date	4/18/2008
Monthly Payment (principal and interest)	\$1,647.11
Annual Requirements 2004-2005 (principal and interest)	\$19,765.32
Balance at September 30, 2005 (principal only)	\$47,807.41



CITY OF BIG SPRING

CAPITAL IMPROVEMENTS PLAN

The City of Big Spring's Capital Improvements Plan (CIP) is a five-year plan used to identify needed capital projects and equipment and to coordinate the financing and timing of these needs. The first year of the CIP is the current capital budget. The costs associated with expenditures of the capital budget are included in this document within the appropriate fund and department. Projects and equipment scheduled for subsequent years in the CIP are included only as a planning tool and do not receive approval for expenditure until they are incorporated in the capital budget. The CIP is a moving process where subsequent year items in the capital plan are moved up for consideration each fiscal year. The amounts listed for each year may not be fully funded in that year but are listed only to identify the long-range capital needs of the city.

Capital expenditures are defined as an expenditure or expense which results in the addition or acquisition of a fixed asset or improvement to an existing fixed asset and which has a useful life of three years or more, a unit cost of \$5,000.00 or more and is not consumed, unduly altered or materially reduced in value by use.

The capital needs of each department are presented to the City Manager for his review and consideration and then presented by the City Manager to the City Council for final approval or rejection during budget work sessions. The capital requests that are approved by the City Council are incorporated in the formal budget within each fund and department as well as in the Capital Improvements Plan.

For fiscal year 2004-05 there is a total of \$2,058,500 budgeted for capital expenditures. Of this total, \$910,500 will be purchased through a lease purchase financing arrangement, \$480,000 through restricted reserves in the Utility Fund, \$7,500 through General Fund restricted reserves for Municipal Court technology, \$122,500 will be financed through interfund loans from the Capital Replacement Fund, \$350,000 will be funded by other agencies in accordance with executed grant agreements, and the balance of \$188,000 will be paid through the use of current receipts or accumulated fund balances.

Future year capital equipment purchases will be financed through a variety of sources, including lease purchase loans from the Capital Replacement Fund, lease purchase arrangements through independent financing companies, current receipts, restricted cash reserves, grants, and/or new issuances of general obligation and revenue bonds or certificates of obligation.

IMPACT ON CURRENT & FUTURE OPERATIONS

It is anticipated that equipment costing \$910,500 will be financed over a five year period through a lease purchase arrangement with an independent financial institution. The table on page 320 shows funding impacts of the estimated debt service over the life of the loan.

Interfund loans in the amount of \$122,500 will be made from the Capital Replacement Fund, of which \$10,000 will be a loan to General Fund and \$112,500 will be a loan to the Utility Fund.

Debt service will be spread over five years with 5% interest. Annual debt service payments for each fund are reflected in the table on page 321.

The use of restricted retained earnings in the Utility Fund in the amount of \$480,000 is estimated to reduce restricted funds available for future capital needs to \$195,477 by September 30, 2005. Use of these funds has no impact on the operating budget, as they have been restricted through Council action and are accounted for separately as funds available for capital improvements.

The City has executed a grant agreement with the Texas Department of Housing and Community Affairs (TDHCA) for Phase II of sewer line replacement in the Capehart subdivision. It is estimated that grant proceeds in the amount of \$350,000 will be received in fiscal year 2004-05 as TDHCA's share of project costs. The amount of matching funds that will be funded from the Utility Fund's operating budget in 2004-05 is \$70,000.

The City's capital budget for 2004-05 will not require that we hire any new personnel, nor will it eliminate any personnel. All staffing levels will remain the same despite the fact that several of the construction or rehabilitation projects will be completed in-house. Maintenance costs will decrease in several departments as older equipment is replaced. The primary impact that the 2004-05 capital budget will have on current and future operations is related to cash flow requirements for annual debt service on both the lease purchase package and on interfund loans.

The following schedule shows cash flow impacts on operating budgets for the use of \$188,000 in current operations as well as new debt service payments (principal and interest) budgeted for each fund in 2004-05. Tables on following pages give more detail on the impact of debt service requirements for future years.

	Current Operations	Lease Purchase	Interfund Loans	Total
General Fund		\$97,857	\$1,321	\$99,178
Utility Fund		9,119	12,738	21,857
EMS Fund		7,547		7,547
Service Center	\$20,000			20,000
Golf Course Imp.	168,000			168,000
	\$188,000	\$114,523	\$14,059	\$316,852

The major equipment and projects to be funded in this fiscal year are described below.

GENERAL FUND

Police Department - The Police Department will purchase five (5) police cars and the equipment necessary to make them ready for duty. Each year five vehicles are replaced on a rotating basis, with the oldest or least reliable cars being replaced. The City's "Individually Assigned Vehicle Program" is a continuing project that was initiated in 1983. This program was initiated as a cost savings effort in that the vehicles are assigned to an individual police officer who is responsible for ensuring that preventative maintenance on that vehicle is performed on a routine schedule, thus lowering annual maintenance costs and extending the life of a police car to over eight years. Projected costs for the five police cars, to be funded through a lease purchase arrangement, are \$145,000. This project has no impact on current or future operations other than cash flows related to principal and interest over the life of the loan and reduction in overall maintenance expenses.

Information Technology – The City purchased its current software system in 1994. This year will incorporate the fourth and final phase in a major upgrade. We will convert from a text-based information system to a windows-based product, at an estimated total cost of \$220,000. This upgrade will include both software and hardware and will complete the conversion to a fully integrated, city-wide computer network system. This conversion will not require the City to hire additional employees, nor will it eliminate any positions. The annual maintenance and program support expense for this product will increase only nominally over previous years' expenses. The majority of the cost of this upgrade will be financed through a lease purchase arrangement and debt service requirements will be the only component to affect current and future operations.

Street Department - This department will purchase a concrete saw and a 14 cubic yard dump truck at a total cost of \$75,000 through a lease purchase financing arrangement. The dump truck will replace a high maintenance piece of equipment. There will be no impact on current or future operations other than savings in maintenance costs and cash flow requirements for annual debt service.

Sanitation Department - A new sanitation truck and a trailer-mounted crane will be purchased for this department. The estimated cost of this equipment is \$133,500 and will be financed through a lease purchase arrangement. The sanitation truck to be retired has outlived its useful life and has experienced high maintenance costs over the last two years. Cash flows for debt service and a reduction in maintenance expense will be the only items affecting current and future operations.

Landfill Department – A front-end loader will be purchased for the landfill department at an estimated cost of \$175,000. The loader that is currently being utilized at the landfill will be transferred to the compost facility, eliminating the need to purchase a new piece of equipment for the compost as operations in that department continue to grow. Additional personnel will not be needed for either department, as current employees are sufficient to operate the machinery. Debt service requirements and additional costs associated with operating two pieces of equipment instead of just one will be the only impacts on current and future operations.

UTILITY FUND

Water Department - This department has \$112,500 budgeted for capital improvements to the water treatment plant, including \$20,000 for the rehabilitation of two primary filters, \$60,000 for the replacement of sedimentation basin valves, \$20,000 for the rehabilitation of the low side pump and \$12,500 for replacement of sludge basin flapper valves. These projects will be financed through interfund loans and annual debt service requirements and a reduction in maintenance costs will be the only impacts on current and future operations.

Distribution and Collection Department - The waterline replacement program will continue with \$225,000 budgeted for the replacement of water mains and accompanying components. Areas with the highest number of reported leaks will receive priority in this program. Since inception in 1995, this program has significantly decreased the number of water main breaks and associated maintenance costs. The replacement program is performed in-house with existing utility crews, so no new personnel is budgeted for this program. Additionally, \$49,000 is budgeted for the replacement of two utility trucks. These new vehicles will replace existing units that have high maintenance costs. The waterline replacement program will be funded through cash reserves in the Utility Fund that have been reserved through Council action for capital programs. The two trucks will be financed through a lease purchase arrangement and cash flows related to annual debt service will impact both current and future operations.

Wastewater Department - This department will fund the rehabilitation of a primary component of the wastewater treatment plant. Extensive renovations will be performed on the final clarifier, which is a primary plant unit and the repairs are necessary to keep the City within permit parameters. The rehabilitation is expected to cost approximately \$150,000. This rehabilitation will be performed by an independent construction firm and will not affect current staffing levels. An additional \$35,000 is included in this departmental budget for the rehabilitation of the Banks Addition lift station. The lift station rehabilitation includes new design of the access hatch, discharge piping and electrical controls. When completed, employees will have access to pumps from outside the station, thus eliminating the danger associated with entering the wet well to perform maintenance or repairs. All work on the lift station will be completed in-house utilizing existing personnel. Finally, a portable diesel pump will be purchased for this department. Currently, the City does not own a pump of this type and must rent one when needed. In 2003-04 alone, we spent over \$14,000 in rental charges for pumps.

EMS FUND

Ambulance Service - This department will receive \$60,000 in lease purchase proceeds. These funds will be used to purchase one new van-type ambulance and the oldest ambulance currently in service will be auctioned. Debt service requirements, reduction in maintenance expense and auction proceeds will be the only impacts on current operations. No additional personnel will be hired.

GOLF COURSE IMPROVEMENT FUND

Golf Course Improvement Fund – Numbers 10, 11 and 16 greens on the City’s municipal golf course will be rebuilt for an estimated cost of \$130,000. This rebuild will include cart paths, electrical connections and irrigation, as well as the greens. This project will be financed through current operations and will result in a decrease in available fund balance. The work will be performed by a construction firm and will not affect current staffing levels. Additionally, this budget includes \$38,000 to replace a greens mower. The new mower will replace a unit that has outlived its useful life and has had extremely high maintenance costs over the past few years.

CAPEHART SEWER LINE REPLACEMENT FUND

Capehart Sewer Line Replacement Fund - The City has received grant funding in the amount of \$350,000 from the Texas Department of Housing and Community Affairs (TDHCA) for a community development program. Specifically, the grant funding will be used for Phase II of the sewer line replacement in the Capehart Subdivision.

In addition to the TDHCA funding, the City will contribute \$70,000 cash match to the project. These matching funds will be transferred from the Utility Fund.

CITY OF BIG SPRING

**Debt Service Schedule
2004-05 Lease Purchase Financing**

	Original Loan Amount	Annual Debt Service Requirements		
		Principal	Interest	Total
General Fund				
2004-05	\$778,000	\$ 84,877	\$ 12,981	\$ 97,858
2005-06		149,000	18,756	167,756
2006-07		153,532	14,224	167,756
2007-08		158,201	9,554	167,755
2008-09		163,013	4,742	167,755
2009-10		69,377	521	69,898
		<u>\$ 778,000</u>	<u>\$ 60,778</u>	<u>\$ 838,778</u>
Utility Fund				
2004-05	\$72,500	\$ 7,910	\$ 1,210	\$ 9,120
2005-06		13,885	1,748	15,633
2006-07		14,307	1,325	15,632
2007-08		14,742	890	15,632
2008-09		15,191	442	15,633
2009-10		6,465	49	6,514
		<u>\$ 72,500</u>	<u>\$ 5,664</u>	<u>\$ 78,164</u>
E.M.S. Fund				
2004-05	\$60,000	\$ 6,546	\$ 1,001	\$ 7,547
2005-06		11,491	1,446	12,937
2006-07		11,840	1,097	12,937
2007-08		12,201	737	12,938
2008-09		12,572	366	12,938
2009-10		5,350	40	5,390
		<u>\$ 60,000</u>	<u>\$ 4,687</u>	<u>\$ 64,687</u>
Total-All Funds				
2004-05	\$910,500	\$ 99,333	\$ 15,192	\$ 114,525
2005-06		174,376	21,950	196,326
2006-07		179,679	16,646	196,325
2007-08		185,144	11,181	196,325
2008-09		190,776	5,550	196,326
2009-10		81,192	610	81,802
		<u>\$ 910,500</u>	<u>\$ 71,129</u>	<u>\$ 981,629</u>

CITY OF BIG SPRING

**Debt Service Schedule
2004-05 Interfund Loans**

	Original Loan Amount	Annual Debt Service Requirements		
		Principal	Interest	Total
General Fund				
2004-05	\$10,000	\$ 1,042	\$ 279	\$ 1,321
2005-06		1,859	406	2,265
2006-07		1,954	311	2,265
2007-08		2,054	211	2,265
2008-09		2,159	105	2,264
2009-10		932	11	943
		<u>\$ 10,000</u>	<u>\$ 1,323</u>	<u>\$ 11,323</u>
Utility Fund				
2004-05	\$112,500	\$ 10,029	\$ 2,709	\$ 12,738
2005-06		20,826	4,651	25,477
2006-07		21,891	3,585	25,476
2007-08		23,011	2,465	25,476
2008-09		24,188	1,288	25,476
2009-10		12,555	183	12,738
		<u>\$ 112,500</u>	<u>\$ 14,881</u>	<u>\$ 127,381</u>
Total-All Funds				
2004-05	\$122,500	\$ 11,071	\$ 2,988	\$ 14,059
2005-06		22,685	5,057	27,742
2006-07		23,845	3,896	27,741
2007-08		25,065	2,676	27,741
2008-09		26,347	1,393	27,740
2009-10		13,487	194	13,681
		<u>\$ 122,500</u>	<u>\$ 16,204</u>	<u>\$ 138,704</u>

City of Big Spring

Five Year Capital Improvements Plan

General Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2004-05</u>	<u>Year 2 Projected 2005-06</u>	<u>Year 3 Projected 2006-07</u>	<u>Year 4 Projected 2007-08</u>	<u>Year 5 Projected 2008-09</u>
Information Technology	Information System Upgrade	Lease Purchase	\$ 212,500	\$ 212,500				
	Information System Upgrade	Restricted Reserves	7,500	7,500				
	e-Government System	Current Receipts	10,000		10,000			
	Upgrade Switches & Routers	Cap. Rev. Fund	25,000			25,000		
	WAN Upgrades	Cap. Rev. Fund	50,000				50,000	
	Server Upgrades	Lease Purchase	75,000					75,000
				380,000	220,000	10,000	25,000	50,000
Police	Fleet Replacement Program (5)	Lease Purchase	775,000	145,000	150,000	155,000	160,000	165,000
	Portable X-Ray Machine	Current Receipts	4,500		4,500			
	Computer Replacements	Current Receipts	17,000		8,000		9,000	
	Laptop Replacements	Current Receipts	18,000		9,000		9,000	
	Upgrade Emergency Sirens	Lease Purchase	100,000			100,000		
	Graphics Server	Current Receipts	9,000			9,000		
	Haz-Mat Trailer	Lease Purchase	5,500		5,500			
			929,000	145,000	177,000	264,000	178,000	165,000
Fire	Fire Truck	Lease Purchase	730,000		450,000	280,000		
	Fire Station (Consolidate 2 & 5)	Bond Issue	1,568,000		1,568,000			
			2,298,000		2,018,000	280,000		
Fire Marshal	Pickup	Lease Purchase	30,000					30,000
			\$ 30,000					\$ 30,000

City of Big Spring

Five Year Capital Improvements Plan

General Fund - Continued

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2004-05</u>	<u>Year 2 Projected 2005-06</u>	<u>Year 3 Projected 2006-07</u>	<u>Year 4 Projected 2007-08</u>	<u>Year 5 Projected 2008-09</u>
Animal Control	Animal Shelter	Bond Issue	\$ 250,000		\$ 250,000			
	Pickup	Lease Purchase	70,000	20,000			25,000	25,000
			320,000	20,000	250,000		25,000	25,000
Municipal Court	Remodeling	Current Receipts	5,000		5,000			
	AutoCITE (electronic citations)	Lease Purchase	28,200			9,400	9,400	9,400
			33,200		5,000	9,400	9,400	9,400
Code Enforcement	3/4 Ton Pickup	Lease Purchase	59,000		18,000		20,000	21,000
			59,000		18,000		20,000	21,000
Streets	Concrete Saw	Lease Purchase	5,000	5,000				
	Dump Truck	Lease Purchase	145,000	70,000				75,000
	Pickup	Lease Purchase	38,000		18,000			20,000
	Tractor	Lease Purchase	15,000		15,000			
	Blade	Cap. Rev. Fund	200,000			200,000		
	Downtown Street Reconstruction	Bond Issue	4,309,000		4,309,000			
	Landscaped Islands-Downtown	Bond Issue	292,200		292,200			
	Dump Truck	Lease Purchase	65,000				65,000	
	Roller	Lease Purchase	35,000					35,000
	Street Sweeper	Cap. Rev. Fund	150,000			150,000		
			\$ 5,254,200	\$ 75,000	\$ 4,634,200	\$ 350,000	\$ 65,000	\$ 130,000

City of Big Spring

Five Year Capital Improvements Plan

General Fund - Continued

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2004-05</u>	<u>Year 2 Projected 2005-06</u>	<u>Year 3 Projected 2006-07</u>	<u>Year 4 Projected 2007-08</u>	<u>Year 5 Projected 2008-09</u>
Sanitation	Sanitation Truck	Lease Purchase	\$ 390,000	\$ 125,000		\$ 130,000		\$ 135,000
	Trailer-Mounted Crane	Lease Purchase	8,500	8,500				
	Pickup	Lease Purchase	20,000		20,000			
	Welding Truck	Lease Purchase	27,000			27,000		
	Rolloff Truck	Lease Purchase	100,000				100,000	
				545,500	133,500	20,000	157,000	100,000
Landfill	Front End Loader	Lease Purchase	175,000	175,000				
	Track Loader	Lease Purchase	300,000			300,000		
			475,000	175,000		300,000		
Compost	Sepia Grinder	Cap. Rev. Fund	25,000		25,000			
	Water Truck	Cap. Rev. Fund	35,000					35,000
	3/4 Ton Pickup	Cap. Rev. Fund	20,000		20,000			
			80,000		45,000			35,000
Parks	Northside Park Playground Equip.	Lease Purchase	10,000	10,000				
	Comanche Trail Park Restrooms	Cap. Rev. Fund	10,000	10,000				
	ABC Park Restrooms	Cap. Rev. Fund	10,000		10,000			
	Mower	Cap. Rev. Fund	39,000		11,000	13,000		15,000
	Pickup	Lease Purchase	42,000			20,000		22,000
	Relocate Soccer & Football Fields	Current Receipts	20,000				20,000	
	Tractor	Current Receipts	15,000			15,000		
			\$ 146,000	\$ 20,000	\$ 21,000	\$ 48,000	\$ 20,000	\$ 37,000

City of Big Spring

Five Year Capital Improvements Plan

General Fund - Continued

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2004-05</u>	<u>Year 2 Projected 2005-06</u>	<u>Year 3 Projected 2006-07</u>	<u>Year 4 Projected 2007-08</u>	<u>Year 5 Projected 2008-09</u>
Swimming Pool	Resurface Rubber-Flex Pool Area	Cap. Rev. Fund	\$ 25,000		\$ 25,000			
	Pool Vacuum	Current Receipts	6,000		6,000			
	Building Upgrade-ADA Accessible	Cap. Rev. Fund	10,000		10,000			
	Pump House Plumbing	Cap. Rev. Fund	10,000			10,000		
	Exterior Upgrade of Pool Building	Cap. Rev. Fund	10,000			10,000		
	Repair Concrete on Deck	Cap. Rev. Fund	15,000			15,000		
	Pool Toys and Accessories	Lease Purchase	15,000				15,000	
	Rubber Rock on Deck	Cap. Rev. Fund	35,000				35,000	
			126,000		41,000	35,000	50,000	
Moss Lake	Fencing	Current Receipts	5,000		5,000			
	Boat	Current Receipts	8,000		8,000			
	Tractor/Mower	Cap. Rev. Fund	30,000			30,000		
			43,000		13,000	30,000		
City Hall	Phone System Upgrade-Annex	Cap. Rev. Fund	7,000	7,000				
			7,000	7,000				
General Fund Total			\$ 10,725,900	\$ 795,500	\$ 7,252,200	\$ 1,498,400	\$ 517,400	\$ 662,400

City of Big Spring

Five Year Capital Improvements Plan

Utility Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2004-05</u>	<u>Year 2 Projected 2005-06</u>	<u>Year 3 Projected 2006-07</u>	<u>Year 4 Projected 2007-08</u>	<u>Year 5 Projected 2008-09</u>
Water Treatment	Filter Rehab	Cap. Rev. Fund	\$ 20,000	\$ 20,000				
	Sedimentation Basin Valves	Cap. Rev. Fund	60,000	60,000				
	Pump #2 Rehab	Cap. Rev. Fund	20,000	20,000				
	Sludge Basin Flapper Valves	Cap. Rev. Fund	12,500	12,500				
	Loader/Backhoe	Lease Purchase	15,000		15,000			
	Northside Elevated Storage Tank	Bond Issue	450,000		450,000			
	Ground Storage Tank Rehab	Cap. Rev. Fund	15,000			15,000		
	Tractor/Shredder	Cap. Rev. Fund	15,000		15,000			
	Lancaster Pump Station Rehab	Restricted Reserves	25,000		25,000			
	Backwash Pump Rehab	Cap. Rev. Fund	25,000			25,000		
	pH Adjustment System	Restricted Reserves	100,000				100,000	
	Pickup w/ Hoist	Lease Purchase	25,000		25,000			
	Filter Rehab	Restricted Reserves	100,000				100,000	
	Pump Station Renovation	Bond Issue	1,500,000					1,500,000
	Turbine Pump Sta. Renov. Phase I	Cap. Rev. Fund	1,000,000				1,000,000	
	Turbine Pump Sta. Renov. Phase II	Cap. Rev. Fund	600,000					600,000
Alum System Upgrade	Lease Purchase	50,000		50,000				
			4,032,500	112,500	580,000	40,000	1,200,000	2,100,000
Distribution & Collection	Utility Truck	Lease Purchase	89,000	28,000	30,000	31,000		
	Distribution Lines	Restricted Reserves	1,200,000	225,000	225,000	250,000	250,000	250,000
	Pickup	Lease Purchase	42,000	21,000	21,000			
	Vacuum Truck	Cap. Rev. Fund	200,000			200,000		
	Beals Creek Sewer Trunk Main Repl.	Bond Issue	900,000					900,000
			\$ 2,431,000	\$ 274,000	\$ 276,000	\$ 481,000	\$ 250,000	\$ 1,150,000

City of Big Spring

Five Year Capital Improvements Plan

Utility Fund - Continued

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2004-05</u>	<u>Year 2 Projected 2005-06</u>	<u>Year 3 Projected 2006-07</u>	<u>Year 4 Projected 2007-08</u>	<u>Year 5 Projected 2008-09</u>
Customer Service	Pickup	Lease Purchase	\$ 46,000		\$ 15,000	\$ 15,000		\$ 16,000
	Automated Meter Reading System	Cap. Rev. Fund	150,000		75,000	75,000		
			196,000		90,000	90,000		16,000
Wastewater Treatment	Banks Addition Lift Station Rehab	Restricted Reserves	35,000	35,000				
	North Final Clarifier Rehab	Restricted Reserves	150,000	150,000				
	Portable Diesel Pump	Lease Purchase	23,500	23,500				
	Sewer Line Replacement-Capehart	Restricted Reserves	70,000	70,000				
	Hoist for Maintenance Pickup	Lease Purchase	10,000		10,000			
	South Final Clarifier Rehab	Cap. Rev. Fund	40,000		40,000			
	Pickup	Lease Purchase	25,000					25,000
	Control Room/Lab Expansion	Restricted Reserves	150,000				150,000	
	Water Pump Station Building	Cap. Rev. Fund	15,000		15,000			
	Sludge Drying Bed Rehabilitation	Cap. Rev. Fund	140,000			140,000		
	Aeration Basin Diffuser Replacement	Cap. Rev. Fund	70,000			70,000		
SCADA System Upgrade	Lease Purchase	100,000		100,000				
			828,500	278,500	165,000	210,000	150,000	25,000
Material Control	Office Building Extension	Current Receipts	25,000		25,000			
	Central Air/Heat System Replacement	Current Receipts	7,500			7,500		
	Pickup	Cap. Rev. Fund	18,000		18,000			
			50,500		43,000	7,500		
Utility Fund Total			\$ 7,538,500	\$ 665,000	\$ 1,154,000	\$ 828,500	\$ 1,600,000	\$ 3,291,000

City of Big Spring

Five Year Capital Improvements Plan

Airpark Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2004-05</u>	<u>Year 2 Projected 2005-06</u>	<u>Year 3 Projected 2006-07</u>	<u>Year 4 Projected 2007-08</u>	<u>Year 5 Projected 2008-09</u>
Airpark	Dump Truck	Lease Purchase	\$ 70,000		\$ 70,000			
	Sport Utility Vehicle	Lease Purchase	25,000		25,000			
	Pickup	Lease Purchase	44,000		22,000		22,000	
	Sweeper/Blower	Lease Purchase	20,000			20,000		
	Building Renovations	Restricted Reserves	190,000		50,000	50,000		90,000
	Tractor/Mower	Lease Purchase	96,000		28,000	28,000	20,000	20,000
Airpark Fund Total			\$ 445,000		\$ 195,000	\$ 98,000	\$ 42,000	\$ 110,000

Emergency Medical Services Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2004-05</u>	<u>Year 2 Projected 2005-06</u>	<u>Year 3 Projected 2006-07</u>	<u>Year 4 Projected 2007-08</u>	<u>Year 5 Projected 2008-09</u>
E.M.S.	Van Type Ambulance	Lease Purchase	\$ 205,000	\$ 60,000		\$ 70,000	\$ 75,000	
	Defibrillator	Lease Purchase	22,000			22,000		
E.M.S. Fund Total			\$ 227,000	\$ 60,000		\$ 92,000	\$ 75,000	

City of Big Spring

Five Year Capital Improvements Plan

Service Center Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2004-05</u>	<u>Year 2 Projected 2005-06</u>	<u>Year 3 Projected 2006-07</u>	<u>Year 4 Projected 2007-08</u>	<u>Year 5 Projected 2008-09</u>
Service Center	Diagnostic Equipment	Current Receipts	\$ 20,000	\$ 20,000				
	Wrecker	Lease Purchase	50,000			50,000		
	Pickup	Lease Purchase	25,000			25,000		
	Garage Doors	Cap. Rev. Fund	45,000				45,000	
	Truck Lift Station	Current Receipts	10,000		10,000			
Service Center Fund Total			\$ 150,000	\$ 20,000	\$ 10,000	\$ 75,000	\$ 45,000	

Cemetery Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2004-05</u>	<u>Year 2 Projected 2005-06</u>	<u>Year 3 Projected 2006-07</u>	<u>Year 4 Projected 2007-08</u>	<u>Year 5 Projected 2008-09</u>
Cemetery	Chapel	Cap. Rev. Fund	\$ 25,000		\$ 25,000			
	Pickup	Cap. Rev. Fund	15,000				15,000	
	Mower	Cap. Rev. Fund	22,000		11,000		11,000	
Cemetery Fund Total			\$ 62,000		\$ 36,000		\$ 26,000	

City of Big Spring

Five Year Capital Improvements Plan

Golf Course Improvement Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2004-05</u>	<u>Year 2 Projected 2005-06</u>	<u>Year 3 Projected 2006-07</u>	<u>Year 4 Projected 2007-08</u>	<u>Year 5 Projected 2008-09</u>
Golf Course	Rebuild #10, 11 & 16 Greens	Current Receipts	\$ 130,000	\$ 130,000				
Improvement	Greens Mower	Current Receipts	38,000	38,000				
	Utility Vehicle	Current Receipts	30,000				30,000	
	Airifier	Current Receipts	8,000			8,000		
	Trap Rake	Current Receipts	10,000		10,000			
	Mower	Current Receipts	69,000		18,000	35,000	16,000	
	Sprayer	Current Receipts	20,000			20,000		
	Pro Shop Renovations	Cap. Rev. Fund	100,000					100,000
Golf Course Improvement Fund Total			\$ 405,000	\$ 168,000	\$ 28,000	\$ 63,000	\$ 46,000	\$ 100,000

Capehart Sewer Line Replacement Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget Base Year</u>	<u>Year 2 Projected Year 2</u>	<u>Year 3 Projected Year 3</u>	<u>Year 4 Projected Year 4</u>	<u>Year 5 Projected Year 5</u>
Capehart	Sewer Line Replacement	Grant Funds	\$ 350,000	\$ 350,000				
Capehart Sewer Line Replacement Fund Total			\$ 350,000	\$ 350,000				

City of Big Spring

Five Year Capital Improvements Plan

Summary - All Funds

<u>Fund</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2004-05</u>	<u>Year 2 Projected 2005-06</u>	<u>Year 3 Projected 2006-07</u>	<u>Year 4 Projected 2007-08</u>	<u>Year 5 Projected 2008-09</u>
General Fund	Fund Projects	See Detail	\$10,725,900	\$ 795,500	\$ 7,252,200	\$ 1,498,400	\$ 517,400	\$ 662,400
Utility Fund	Fund Projects	See Detail	7,538,500	665,000	1,154,000	828,500	1,600,000	3,291,000
Airpark Fund	Fund Projects	See Detail	445,000		195,000	98,000	42,000	110,000
E.M.S. Fund	Fund Projects	See Detail	227,000	60,000		92,000	75,000	
Service Center Fund	Fund Projects	See Detail	150,000	20,000	10,000	75,000	45,000	
Cemetery Fund	Fund Projects	See Detail	62,000		36,000		26,000	
Golf Course Imp.	Fund Projects	See Detail	405,000	168,000	28,000	63,000	46,000	100,000
Capehart Sewer Line	Fund Projects	See Detail	350,000	350,000				
Total - All Funds			\$19,903,400	\$ 2,058,500	\$ 8,675,200	\$ 2,654,900	\$ 2,351,400	\$ 4,163,400

Summary - Funding Source

<u>Fund</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2004-05</u>	<u>Year 2 Projected 2005-06</u>	<u>Year 3 Projected 2006-07</u>	<u>Year 4 Projected 2007-08</u>	<u>Year 5 Projected 2008-09</u>
See Detail By Source	Fund Projects	Lease Purchase	\$ 4,458,200	\$ 903,500	\$ 1,087,500	\$ 1,282,400	\$ 511,400	\$ 673,400
See Detail By Source	Fund Projects	Cap. Rev. Fund	3,313,500	129,500	300,000	978,000	1,156,000	750,000
See Detail By Source	Fund Projects	Current Receipts	485,000	188,000	118,500	94,500	84,000	
See Detail By Source	Fund Projects	Restricted Reserves	2,027,500	487,500	300,000	300,000	600,000	340,000
See Detail By Source	Fund Projects	Grant Funding	350,000	350,000				
See Detail By Source	Fund Projects	Bond Issue	9,269,200		6,869,200			2,400,000
Total - All Funding Sources			\$19,903,400	\$ 2,058,500	\$ 8,675,200	\$ 2,654,900	\$ 2,351,400	\$ 4,163,400



CAPITAL OUTLAY

BUDGETED CAPITAL OUTLAY

Fiscal Year 2004-05

General Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Police	Police Vehicle	5	Lease Purchase	\$145,000
Information Technology	Software/Hardware Upgrade	1	Lease Purchase	212,500
Information Technology	Software/Hardware Upgrade	1	Restricted Cash-Ct.	7,500
Animal Control	Truck w/Cage	1	Lease Purchase	20,000
Streets	Concrete Saw	1	Lease Purchase	5,000
Streets	Dump Truck	1	Lease Purchase	70,000
Sanitation	Trailer Mounted Crane	1	Lease Purchase	8,500
Sanitation	Sanitation Truck	1	Lease Purchase	125,000
Parks	Northside Park Playgound Eq.	N/A	Lease Purchase	10,000
Parks	Comanche Tr. Park Restrooms	N/A	Capital Rep. Fund	10,000
Landfill	Front End Loader	1	Lease Purchase	175,000
City Hall	Phone System-Polly Mays	N/A	Lease Purchase	7,000
				<u>\$795,500</u>

Utility Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Water	Filter Rehab	2	Capital Rep. Fund	\$20,000
Water	W.Sedimentation Basin Valves	N/A	Capital Rep. Fund	60,000
Water	Low Side Pump #2 Rehab	1	Capital Rep. Fund	20,000
Water	W.Sludge Basin Flapper Valves	N/A	Capital Rep. Fund	12,500
Dist. & Collection	1 ton Utility Truck	1	Lease Purchase	28,000
Dist. & Collection	3/4 ton Extended Bed Pickup	1	Lease Purchase	21,000
Dist. & Collection	Water Line Replacement	N/A	Reserves	225,000
Wastewater	Sewer Line Replacement	N/A	Reserves	70,000
Wastewater	6" Portable Diesel Pump	1	Lease Purchase	23,500
Wastewater	Banks Lift Station Rehab	1	Reserves	35,000
Wastewater	North Final Clarifier	1	Reserves	150,000
				<u>\$665,000</u>

E.M.S. Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Ambulance	Van Type Ambulance	1	Lease Purchase	\$60,000

BUDGETED CAPITAL OUTLAY - Continued
Fiscal Year 2004-05

Service Center Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Service Center	Diagnostic Equipment	1	Gen. Operations	\$20,000

Capehart Sewer Line Replacement Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Capehart	Sewer Line Replacement	N/A	Grant Proceeds	\$350,000

Golf Course Improvement Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Golf Course Imp.	Greens Mower	1	Gen. Operations	\$38,000
Golf Course Imp.	Rebuild #10, 11 & 16 Greens	N/A	Gen. Operations	<u>130,000</u>
				\$168,000

Total Budgeted Capital Outlay				<u><u>\$2,058,500</u></u>
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BUDGETED CAPITAL OUTLAY - Continued
Fiscal Year 2004-05

Summary by Fund

General	Lease Purchase	\$778,000	
	Capital Replacement Fund	10,000	
	Restricted Cash Reserves	<u>7,500</u>	\$795,500
Utility	Lease Purchase	72,500	
	Capital Replacement Fund	112,500	
	Restricted Reserves	<u>410,000</u>	595,000
E.M.S.	Lease Purchase	<u>60,000</u>	60,000
Service Center	General Operations	<u>20,000</u>	20,000
Capehart	Comm. Dev. Block Grant	350,000	
	Utility Fund Reserves	<u>70,000</u>	420,000
Golf Course Imp.	General Operations	<u>168,000</u>	168,000
			<u>\$2,058,500</u>

Summary by Funding Source

Lease Purchase	\$910,500
Capital Replacement Fund	122,500
General Operations	188,000
Restricted Reserves	487,500
Community Development Block Grant	<u>350,000</u>
	<u>\$2,058,500</u>

CITY OF BIG SPRING

DEMOGRAPHICS

The City of Big Spring was incorporated in 1907 and currently encompasses 18.89 square miles of territory within its corporate city limits. According to the 2000 Census, Howard County, of which Big Spring is the county seat, had a total population of 33,627, and 25,233 (slightly over 75%) of those citizens resided within the city limits of Big Spring.

Unlike many Texas communities of similar size, the Big Spring economy is not reliant on one or two industries. Even though oil related industry and agriculture played an important role in Big Spring and Howard County economies of the past, only about eight percent (8%) of the employed persons in 2000 reported that they were employed in these two groups. Today the community's economy is more diverse, consisting of varied industry and commercial types, including services, wholesale and retail trade, and manufacturing. Below are the top ten taxpayers within the City.

TAXPAYER	TYPE OF BUSINESS	2003 ASSESSED VALUE
Western Container	Manufacturer of Plastic Bottles	\$28,330,710
Scenic Mountain Medical Center	Hospital	10,003,248
Oncor Electric Delivery	Electric Utility	9,293,980
Wal-mart Real Estate	Real Estate	6,650,000
Southwestern Bell Telephone Co.	Telephone Utility	6,568,770
Wal-mart Stores Inc.	Retail/Grocery	6,277,948
Atmos Energy Corporation	Gas Utility	3,064,130
Scenic Mountain Medical Center	Clinic	2,981,479
Parker Hannifan Corp.	Hydraulics	2,758,290
Innotek Powder Coatings	Manufacturer of Industrial Coatings	2,506,620

The racial composition of the Big Spring population, as reported in the 2000 Census, is illustrated in the following table:

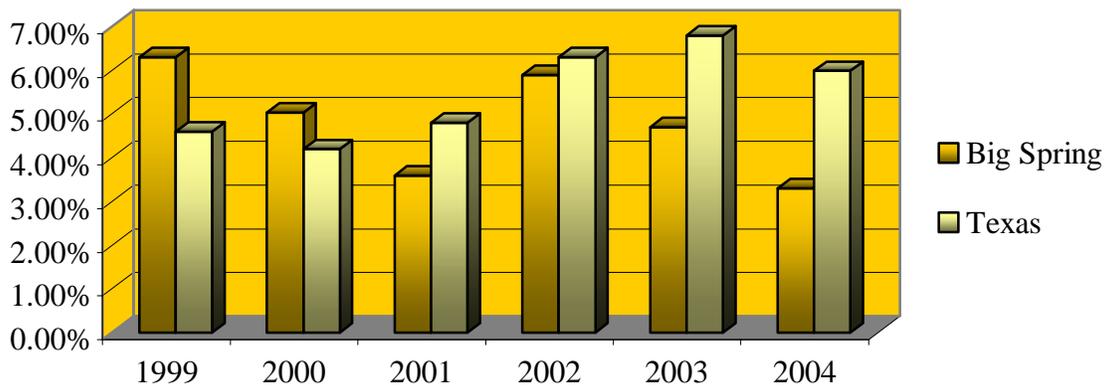
Race	Number of Citizens	Percent of Population
White	19,352	76.69%
Black	1,339	5.31%
American Indian	150	.59%
Asian	150	.63%
Other	<u>4,233</u>	<u>16.78%</u>
Total	25,233	100.00%

Additional demographic statistics pertaining to the City of Big Spring is presented in the following table.

FISCAL YEAR	POPULATION	PER CAPITA MEDIAN INCOME	MEDIAN AGE	BSISD ENROLLMENT
1995	23,093	\$16,017	40	4,500
1996	23,093	21,527	34	4,460
1997	23,977	22,000	37	4,460
1998	23,977	22,500	34	4,450
1999	23,997	22,500	34	4,224
2000	25,233	22,500	36	4,083
2001	25,233	21,404	36	4,042
2002	25,233	20,323	35	3,958
2003	25,233	20,323	36	3,907
2004	25,233	21,501	36	3,798

For the last three years, Big Spring has experienced less unemployment than the statewide average, as shown in the following graph.

UNEMPLOYMENT Big Spring versus the State of Texas



Source: Texas Workforce Commission and the Bureau of Labor Statistics

**City Statistics
FY 2003-04**

Date of Incorporation	1907
Adoption of the City Charter	Voted 12/07/26 Adopted 1/01/27
Form of Government	Council-Mayor
Area in Square Miles	18.89
Miles of Street	
Paved	157.9
Unpaved	12.3
Police Protection	
Number of Stations	1
Number of Employees (including 24 civilians)	63
Number of Calls for Service	26,961
Total Arrests	1,730
Total Number of Written Reports	4,437
Total Number of Building Checks	10,271
Total Alarm Response	1,134
Fire Protection	
Number of Stations	5
Number of Employees	46
Number of City runs per year	256
Number of Non-City runs per year	25
EMS Service	
Number of Employees (including clerks)	18
Number of City runs per year	2,298
Number of Non-City runs per year	248
Number of long distance transfers	451
Retired Volunteers Program	
Number of Volunteers	383
Total Volunteer Hours (10/1/03 - 9/30/04)	88,243
Building Permits	
Number of Residential (10/1/03 - 9/30/04)	614
Residential Valuation	\$987,497.00
Number of Commercial	352
Commercial Valuation	\$2,965,595.00
Number of Government	0
Government Valuation	\$00.00

Municipal Water Utility	
Number of active city accounts (yearly average)	8,045
Number of active city units (yearly average)	9,179
Number of active non-city accounts (yearly average)	266
Number of active non-city units (yearly average)	283
Systems capacity (gallons) per day	12,500,000
Daily average consumption (gallons)	4,919,000
Miles of water mains	177.08
Miles of sewer mains	125.21
Number of fire hydrants	722
Parks and Recreation	
Community Parks	
Comanche Trail	136.00 acres
Neighborhood Parks	
Jefferson Park	.50 acres
ABC Park	3.15 acres
Birdwell Park	15.04 acres
Dr. Morgan Park	7.50 acres
Lakes	
Comanche Lake located in Comanche Trail Park	
Moss Lake	640.00 acres
Baseball/Softball Fields	
Cotton Mize (one softball field)	
Stinkcreek (one practice field)	
Roy Anderson Complex (three softball & two baseball fields)	70.67 acres
National Little League	4.60 acres
International Little League	3.44 acres
American Little League	3.75 acres
Golf Course	
Comanche Trail (18 holes)	184.75 acres
Street Lights	
	1,812 lights
Cost per light per month (annual average)	\$13.34
City Employees (budgeted)	
Full Time	261
Part Time	1
Employee Education	
Post Graduate Degree	2
Bachelors Degree	13
Associates Degree	25

CITY OF BIG SPRING

**BUDGET POLICY
2004-05**

Budgetary Goals

1. Current revenues will be sufficient to support current expenditures in all funds.
2. Debt financing will not be used for current operating expenditures.
3. A contingency reserve shall be maintained in the major funds at a level to provide for unexpected expenditures of a non-recurring nature and for unforeseen needs of an emergency nature.
4. The Enterprise Funds will reimburse the General Fund for services rendered by various departments within the General Fund.

Budget Formulation

The City's general policies and procedures in establishing the annual budget are described below:

1. The City Manager acts as budget officer and prepares a proposed budget covering the expenditures of the City in accordance with the provisions of the City Charter and in accordance with the Local Government Code, which requires that the budget present the following information:
 - a) Make a clear comparison between expenditures included in the proposed budget and actual expenditures for the same or similar purposes for the preceding year.
 - b) Show each of the various projects for which appropriations are set up in the budget.
 - c) A complete financial statement of the City showing all outstanding obligations.
 - d) Indicate the source of all funds during the previous year and source of all funds for the coming year.
 - e) Show the estimated revenue to cover the proposed budget.
 - f) Show the estimated tax rate required.
2. After the City Manager, as budget officer, has completed the proposed budget, a copy is filed in the office of the City Secretary in accordance with the Local Government Code. This budget is made available for inspection by any interested party.
3. Notice of a public hearing is duly advertised by the City Secretary in accordance with provisions of the Local Government Code.
4. A public hearing is held at a regular 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 this budget.
5. Prior to September 30, the budget is legally enacted through passage of an ordinance.
6. The City Manager files copies of the approved official budget and all amendments thereto with the City Secretary, in accordance with provisions of the Local Government Code and no expenditures are made except in strict compliance with the approved budget.

CITY OF BIG SPRING

BUDGET CALENDAR
2004-05 Annual Budget

February - April	Preparation of budget work papers by Finance Department.
May 4	Distribute 2004-05 annual budget work papers to department heads.
May 4	Revenue projection forms will be distributed to division directors.
May 25	Budget planning session held by City Council and staff (after regular meeting).
May 28	Proposed budget will be entered into the budget module by all departments.
May 28	Division directors will submit revenue projections to the Finance Department.
May 29 - June 9	The Finance Department will review and complete revenue projections and prepare proposed budget for presentation to the City Manager.
June 10 - 25	Review of line item budget requests with division directors and department heads by the City Manager.
June 23 - 25	Review of capital requests and program changes with City Manager and division directors.
June 28 - July 11	The proposed annual 2004-05 budget for will be prepared for presentation to the City Council.
July 12 - 16	Budget work sessions with the City Council.
July 23	File proposed annual budget with the City Secretary. The proposed budget must be filed with the City Secretary not less than thirty (30) days prior to the time that the City Council adopts the tax levy. (Chapter 102, <i>Local Government Code</i>)
August 10	The City Council shall call for a public hearing on the proposed budget. This hearing must not be less than fifteen (15) days after the proposed budget has been filed with the City Secretary and must be before the tax levy is adopted. The City Council must set the date, time, and place for the public hearing.

August 10	The City Secretary will publish notice of the public hearing on the proposed 2004-05 annual budget. This notice will give the date, time, place and purpose of the public hearing. Notice shall be published not earlier than the 30 th day nor later than the 10 th day before the public hearing.
August 24	The City Council will conduct a public hearing on the proposed annual budget.
August 24	First reading of an ordinance approving and adopting the 2004-05 annual budget.
September 7	Second and final reading of an ordinance approving and adopting the 2004-05 annual budget.
September 8	File adopted budget with the County Clerk.
October 1	Effective date of adopted budget.

CITY OF BIG SPRING

TAX RATE CALENDAR
2004-05 Tax Rate

July 23	Certification of anticipated collection rate by Finance Director. Fund balance, sales tax collections and debt service requirements for fiscal year 2004-05 are provided to the Howard County Tax Assessor and Collector.
July 26	Deadline for chief appraiser to certify roll to taxing entities.
July 30	Calculation of effective and rollback tax rates by Howard County Tax Assessor and Collector.
August 6	Publication of effective and rollback rates by Howard County Tax Assessor and Collector.
August 6	Post notice seventy-two (72) hours in advance of City Council meeting to discuss tax rate.
August 10	City Council meeting to discuss tax rate and to take a record vote if proposed tax rate will generate more tax revenue than last year's tax rate. Schedule public hearing on tax rate for City Council meeting of August 24, if required. Take notice of public hearing to the newspaper.
August 15	The "Notice of Public Hearing on Tax Increase" (a quarter-page notice) is published at least seven (7) days before the public hearing.
August 24	The City Council will conduct a public hearing on the proposed tax rate, if required.
August 24	The City Council will consider first reading of an ordinance adopting the proposed tax rate for 2004.
September 5	The "Notice of Vote on Tax Rate" (a quarter-page notice) is published before the meeting to adopt the tax rate on final reading.
September 10	Post notice seventy-two (72) hours in advance of City Council meeting to adopt the tax rate for 2004 on second and final reading.
September 14	The City Council will consider for adoption on second and final reading an ordinance setting the tax rate for 2004.

**SUMMARY OF PERSONNEL BY DIVISION
AND DEPARTMENTS**

<i>DIVISION / DEPARTMENT</i>	<u><i>Full-time Equivalents</i></u>		
	<i>FISCAL YEAR 2002-03</i>	<i>FISCAL YEAR 2003-04</i>	<i>FISCAL YEAR 2004-05</i>
<i>Administration (001)</i>			
City Council (110)	1.0	1.0	0.0
City Manager (130)	2.0	2.0	2.0
Correctional Center (170)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<i>Total</i>	4.0	4.0	3.0
<i>Finance (002)</i>			
Finance (120)	6.0	6.0	6.0
Information Technology (140)	1.0	1.0	1.0
Customer Service (735)	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>
<i>Total</i>	15.0	15.0	15.0
<i>Personnel (003)</i>			
Human Resources (160)	3.5	4.0	4.0
<i>Police (011)</i>			
Police (200)	62.0	61.0	61.0
Animal Control (240)	<u>2.0</u>	<u>3.0</u>	<u>3.0</u>
<i>Total</i>	64.0	64.0	64.0
<i>Fire (012)</i>			
Fire (210)	48.5	45.5	45.5
Fire Marshal (230)	1.0	1.0	1.0
Emergency Medical Service (260)	<u>14.5</u>	<u>18.0</u>	<u>18.0</u>
<i>Total</i>	64.0	64.5	64.5
<i>Municipal Judge (013)</i>			
Municipal Court (220)	4.0	4.0	4.0
<i>Public Works (021)</i>			
Code Enforcement/Inspections (300)	4.0	4.0	5.0
Water Treatment (705)	8.0	8.0	8.0
Distribution & Collection (710)	25.0	25.0	25.0
Wastewater Treatment (740)	8.0	8.0	9.0
Material Control (745)	2.0	2.0	2.0
Airpark (610)	7.0	7.0	7.0
Service Center (810)	<u>9.0</u>	<u>8.0</u>	<u>8.0</u>
<i>Total</i>	63.0	62.0	64.0

**SUMMARY OF PERSONNEL BY DIVISION
AND DEPARTMENTS**

Full-time Equivalents

DIVISION / DEPARTMENT	FISCAL YEAR 2002-03	FISCAL YEAR 2003-04	FISCAL YEAR 2004-05
<i>Highways and Streets (022)</i>			
Streets (320)	14.0	14.0	14.0
<i>Sanitation (025)</i>			
Sanitation (330)	7.0	7.0	7.0
Landfill (350)	8.0	8.0	7.0
Compost (360)	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
<i>Total</i>	17.0	17.0	16.0
<i>Parks and Recreation (027)</i>			
Parks (370)	5.0	5.0	5.0
Golf Course (390)	4.0	4.0	4.0
City Hall (420)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<i>Total</i>	10.0	10.0	10.0
<i>Economic Development (040)</i>			
Dora Roberts Community Center (510)	.5	.5	.5
Convention Visitors Bureau (560)	<u>.5</u>	<u>.5</u>	<u>.5</u>
<i>Total</i>	1.0	1.0	1.0
<i>Cemetery (028)</i>			
Cemetery (920)	2.0	2.0	2.0
<hr/>			
<i>Total City Personnel</i>	261.5	261.5	261.5

SUMMARY OF PERSONNEL BY FUND

<i>FUND</i>	<i>Full-time Equivalents</i>		
	<i>FISCAL</i>	<i>FISCAL</i>	<i>FISCAL</i>
	<i>YEAR</i>	<i>YEAR</i>	<i>YEAR</i>
	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>
General Fund	177.0	174.5	173.5
Special Revenue-Motel Tax	1.0	1.0	1.0
Utilities	51.0	51.0	52.0
Airpark	7.0	7.0	7.0
Emergency Medical Service	14.5	18.0	18.0
Service Center	9.0	8.0	8.0
Cemetery	2.0	2.0	2.0
	<hr/>		
<i>Total</i>	<i>261.5</i>	<i>261.5</i>	<i>261.5</i>
	<hr/>		



COMPENSATION PLAN

CITY OF BIG SPRING
General Pay Plan
Fiscal Year 2004-2005

<i>GRADE</i>	<i>JOB</i>	<i>CLASSIFICATION</i>	<i>SALARY</i>	<i>ENTRY LEVEL (Step A)</i>	<i>MAXIMUM LEVEL (Step R)</i>
(1)	Category Not Applicable		Annual	\$13,425.96	\$20,429.19
			Bi-Weekly	516.38	785.74
			Hourly	6.45	9.82
(2)	Category Not Applicable		Annual	14,105.65	21,463.41
			Bi-Weekly	542.53	825.52
			Hourly	6.78	10.32
(3)	Category Not Applicable		Annual	14,819.75	22,550.00
			Bi-Weekly	569.99	867.31
			Hourly	7.12	10.84
(4)	Category Not Applicable		Annual	15,570.00	23,691.60
			Bi-Weekly	598.85	911.22
			Hourly	7.49	11.39
(5)	Custodian		Annual	16,358.23	24,890.98
			Bi-Weekly	629.16	957.35
			Hourly	7.86	11.97
(6)	Category Not Applicable		Annual	17,186.36	26,151.08
			Bi-Weekly	661.01	1,005.81
			Hourly	8.26	12.57
(7)	Category Not Applicable		Annual	18,056.42	27,474.98
			Bi-Weekly	691.48	1,056.73
			Hourly	8.68	13.21
(8)	Category Not Applicable		Annual	18,970.53	28,865.90
			Bi-Weekly	729.64	1,110.23
			Hourly	9.12	13.88
(9)	Airport Maintenance Worker		Annual	19,930.91	30,327.24
	Cemetery Maintenance Worker		Bi-Weekly	766.57	1,166.43
	Golf Course Maintenance Worker		Hourly	9.58	14.58
	Mechanic Helper				
	Meter Reader				
	Parks Maintenance Worker				
	RSVP Project Coordinator				
	Utility Service Worker				

<i>GRADE</i>	<i>JOB</i>	<i>CLASSIFICATION</i>	<i>SALARY</i>	<i>ENTRY LEVEL (Step A)</i>	<i>MAXIMUM LEVEL (Step R)</i>
(10)	Administrative Secretary		Annual	\$20,939.92	\$31,862.56
	Administrative Technician		Bi-Weekly	805.38	1,225.48
	Customer Service Clerk		Hourly	10.07	15.32
	Deputy Clerk				
	Inventory specialist				
	Permit and Code Technician				
	Records Technician				
	Senior Airport Maintenance Worker				
	Senior Parks Maintenance Worker				
Service Center Technician					
(11)	Animal Control Officer		Annual	22,000.00	33,475.60
	Communications Officer		Bi-Weekly	846.15	1,287.52
	Heavy Equipment Operator		Hourly	10.58	16.09
	Jailer				
(12)	Accounts Payable		Annual	23,113.75	35,170.30
	Administrative Assistant		Bi-Weekly	888.99	1,352.70
	Airport Maintenance Technician		Hourly	11.11	16.91
	Cemetery Foreman				
	Code Enforcement Officer				
	Container Maintenance Technician				
	Customer Service Technician				
	EMS Billing Technician				
	Golf Course Maintenance Technician				
	Mechanic I				
	Personnel Technician				
	Senior Utility Service Worker				
	Traffic Systems Technician				
	Utility Billing Technician				
Wastewater Treatment Plant Operator					
Water Treatment Plant Operator					
(13)	Plant Operator		Annual	24,283.88	36,950.80
			Bi-Weekly	934.00	1,421.18
			Hourly	11.67	17.76

GRADE	JOB	CLASSIFICATION	SALARY	ENTRY LEVEL (Step A)	MAXIMUM LEVEL (Step R)
(14)	Assistant City Secretary		Annual	\$25,513.26	\$38,821.44
	Clerk of Municipal Court		Bi-Weekly	981.28	1,493.13
	Compost Supervisor		Hourly	12.27	18.66
	Landfill Supervisor				
	Mechanic II				
	Parks Maintenance Crew leader				
	Parks/Cemetery Supervisor				
	Payroll Coordinator				
	Sanitation Supervisor				
	Senior Code Enforcement Officer				
	Senior Plant Operator				
Street Crew leader					
(15)	Building Inspector		Annual	26,804.86	40,786.76
	EMS Billing Coordinator		Bi-Weekly	1,030.96	1,568.72
	ID Technician		Hourly	12.89	19.61
	Police Officer				
(16)	Customer Service Supervisor		Annual	28,161.86	42,851.60
	Engineering Design Technician		Bi-Weekly	1,083.15	1,648.14
	Personnel Manager		Hourly	13.54	20.60
	RSVP Project Director				
	Service Center Supervisor				
	Staff Accountant				
	Street Maintenance Supervisor				
	Utility Construction Supervisor				
	Wastewater Treatment Plant Supervisor				
Water Treatment Plant Supervisor					
(17)	Corporal		Annual	29,587.55	45,020.96
	Detective		Bi-Weekly	1,137.98	1,731.58
			Hourly	14.22	21.64
(18)	Airport Maintenance Superintendent		Annual	31,085.42	47,300.14
			Bi-Weekly	1,195.59	1,819.24
			Hourly	14.94	22.74
(19)	CVB Coordinator		Annual	32,659.12	49,694.71
	Distribution/Collection Superintendent		Bi-Weekly	1,256.12	1,911.34
	Information Technology Specialist		Hourly	15.70	23.89
	Purchasing Agent				
	Service Center Superintendent				
	WWTP Superintendent				
Water Treatment Plant Superintendent					

GRADE	JOB	CLASSIFICATION	SALARY	ENTRY LEVEL (Step A)	MAXIMUM LEVEL (Step R)
(20)	Sergeant – Police		Annual Bi-Weekly Hourly	\$34,312.49 1,319.71 16.50	\$52,210.51 2,008.10 25.10
(21)	Golf Course Manager Quality Assurance Specialist Sanitation and Landfill Manager Streets, Parks and Cemetery Manager		Annual Bi-Weekly Hourly	37,874.57 1,456.71 18.21	57,630.64 2,216.56 27.71
(22)	Building Official/Construction Manager Distribution and Collection Manager Assistant Finance Director Information Technology Manager Lieutenant – Police Water and Wastewater Manager		Annual Bi-Weekly Hourly	41,806.44 1,607.94 20.10	63,613.44 2,446.67 30.58
(23)	Category Not Applicable		Annual Bi-Weekly Hourly	46,146.49 1,774.87 22.19	70,217.34 2,700.67 33.76
(24)	Airport Director Director of Administrative Services Fire Chief Finance Director/City Secretary Chief of Police Quality Assurance Director Public Works Director		Annual Bi-Weekly Hourly	50,937.09 1,959.12 24.49	77,506.81 2,981.03 37.26
(25)	Category Not Applicable		Annual Bi-Weekly Hourly	56,225.01 2,162.50 27.03	85,553.00 3,290.50 41.13
(26)	Category Not Applicable		Annual Bi-Weekly Hourly	62,061.89 2,387.00 29.84	94,434.51 3,632.10 45.40
(27)	Category Not Applicable		Annual Bi-Weekly Hourly	68,504.72 2,634.80 32.93	104,238.03 4,009.16 50.11

CITY OF BIG SPRING
Fire Department Pay Plan
Fiscal Year 2004-2005

<i>CLASSIFICATION</i>	<i>SALARY</i>	<i>DAY SHIFT (BASED ON 2,080 HRS/YR)</i>	<i>SHIFT WORK (BASED ON 2,912 HRS/YR)</i>
Firefighter I	Annual	\$25,230.40	\$25,225.00
	Bi-Weekly	970.40	971.04
	Hourly	12.13	8.67
Apparatus Engineers	Annual	26,707.20	26,703.04
	Bi-Weekly	1,027.20	1,027.04
	Hourly	12.84	9.17
Lieutenant	Annual	29,328.00	29,352.96
	Bi-Weekly	1,128.00	1,128.96
	Hourly	14.10	10.08
Deputy Chief	Annual	34,569.60	34,565.44
	Bi-Weekly	1,329.60	1,329.44
	Hourly	16.62	11.87

Each firefighter will be paid for the highest certificate/license received from the Texas Commission on Fire Protection, based on the following rates:

<i>CERTIFICATE/LICENSE</i>	<i>CERTIFICATE PAY</i>	<i>DAY SHIFT (BASED ON 2,080 HRS/YR)</i>	<i>SHIFT WORK (BASED ON 2,912 HRS/YR)</i>
Firefighter – Basic	Annual	\$936.00	\$902.72
	Bi-Weekly	36.00	34.72
	Hourly	0.45	0.31
Firefighter – Intermediate	Annual	1,851.20	1,834.56
	Bi-Weekly	71.20	70.56
	Hourly	0.89	0.63
Firefighter – Advanced	Annual	2,766.40	2,737.28
	Bi-Weekly	106.40	105.28
	Hourly	1.33	0.94
Firefighter - Master	Annual	3,681.60	3,669.12
	Bi-Weekly	141.60	141.12
	Hourly	1.77	1.26

CITY OF BIG SPRING
Fire Department Pay Plan
Fiscal Year 2004-05

In addition, each firefighter will be paid for the highest certificate/license received from the Texas Department of Health, based on the following rates:

<i>CERTIFICATE/LICENSE</i>	<i>CERTIFICATE PAY</i>	<i>DAY SHIFT (BASED ON 2,080 HRS/YR)</i>	<i>SHIFT WORK (BASED ON 2,912 HRS/YR)</i>
EMT – Basic	Annual	\$873.60	\$902.72
	Bi-Weekly	33.60	34.72
	Hourly	0.42	0.31
EMT – Intermediate	Annual	2,662.40	2,649.92
	Bi-Weekly	102.40	101.92
	Hourly	1.28	0.91
EMT - Paramedic	Annual	4,409.60	4,426.24
	Bi-Weekly	169.60	170.24
	Hourly	2.12	1.52

Personnel assigned to the following duties, and holding a certificate/license for the assigned duty will be compensated for the following certificates:

<i>CERTIFICATE/LICENSE</i>	<i>CERTIFICATE PAY</i>	<i>DAY SHIFT (BASED ON 2,080 HRS/YR)</i>	<i>SHIFT WORK (BASED ON 2,912 HRS/YR)</i>
Instructor – TDH	Annual	\$1,851.20	\$1,834.56
	Bi-Weekly	71.20	70.56
	Hourly	0.89	0.63
Associates Degree	Annual	873.60	873.60
	Bi-Weekly	33.60	33.60
	Hourly	0.42	0.30
Bachelors Degree	Annual	1,809.60	1,805.44
	Bi-Weekly	69.60	69.44
	Hourly	0.87	0.62

Personnel holding the following certificates as of April 1, 2004 will be compensated as follows:

<i>CERTIFICATE/LICENSE</i>	<i>CERTIFICATE PAY</i>	<i>DAY SHIFT (BASED ON 2,080 HRS/YR)</i>	<i>SHIFT WORK (BASED ON 2,912 HRS/YR)</i>
Water Rescue	Annual	\$353.60	\$378.56
	Bi-Weekly	13.60	14.56
	Hourly	0.17	0.13
Instructor - Intermediate	Annual	1,352.00	1,368.64
	Bi-Weekly	52.00	52.64
	Hourly	0.65	0.47

**GLOSSARY
and
ACRONYMS**

GLOSSARY OF TERMS AND ACRONYMS

Accrual Accounting - a basis of accounting in which revenues are recognized in the period in which they are earned and expenses are recognized in the period in which they are incurred.

Account - a term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounts Payable - a liability account reflecting amounts on open account which are due and payable to private persons or organizations for goods and services received by the City (but not including amounts due to other funds of the City or to other government

Accounts Receivable - an asset account reflecting amounts due to the City from private persons or organizations for goods and services furnished by the City.

Ad Valorem - refers to the taxes assessed against real (land and buildings) and personal (equipment and furniture) property in compliance with the State Property Tax Code.

AICPA - American Institute of Certified Public Accountants. A professional organization that is responsible for establishing auditing and related professional standards.

ALP - Airport Layout Plan.

Appropriation - an authorization granted by the City Council to make expenditures and to incur obligations for a specific purpose. An appropriation is usually limited in the amount and as to the time when it may be expended.

Assets - property owned by the City, which has a monetary value.

Assessed Valuation - a valuation set upon real estate or other property by the appraisal district as a basis for levying taxes; approximates the market value of real and personal property.

Balance Sheet - the basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Bond - a written promise, generally under seal, to pay a specified sum of money called the face value at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time.

Bonded Debt - that portion of indebtedness represented by outstanding bonds.

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

Budget Message - a general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body.

CAFR - Comprehensive annual financial report, which is the official annual report of a state or local government. It includes the financial statements, supporting notes and supplementary schedules along with statistical data.

Capital Improvement Plan (CIP) – A plan for the acquisition or replacement of capital assets over several (typically five) years.

Capital Outlay - expenditures which result in the acquisition of, or addition to, fixed assets which are individually priced at \$5,000 or more.

CERT – Civilian Emergency Response Team.

Certificates of Obligation (CO) - legal debt instruments which finance a variety of public projects such as streets, buildings and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax or other sources of revenue.

Chart of Accounts - the classification system used by the City to organize the accounting for various funds.

City Council – The Mayor and six (6) Council members collectively acting as the legislative and policy making body of the City.

COLA – cost-of-living adjustment.

Construction in Progress (CIP) – capital construction or rehabilitation projects that are ongoing and not complete as of the end of the fiscal year.

Consumer Price Index (CPI) – measurement of change in the prices paid by urban consumers for a representative basket of goods and services.

Current Assets - those assets which are available or can be made readily available to finance current operations or to pay current liabilities, such as cash, temporary investments, and taxes receivable which will be collected within one year.

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

Current Taxes - taxes levied and due no later than January 31 of the year following the year in which the taxes were levied.

D&C – Distribution and Collection department in the Utility Fund that provides for the operation, maintenance and construction of the City’s water distribution and wastewater collection system.

Debt - an obligation resulting from the borrowing of money or from the purchase of goods or services.

Debt Service Fund - a fund established to finance and account for the accumulation of resources for, and the payment of, general long-term principal and interest. Also called a sinking fund.

Debt Service Fund Requirements - the amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

Debt Service Requirements - the amounts of money required to pay the interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to a debt service fund for term bonds.

Delinquent Taxes - taxes remaining unpaid on or after February 1, to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until paid.

DRCC - Dora Roberts Community Center. City-owned facility available for rental for public meetings, seminars, workshops, weddings, family reunions, etc.

Effective Tax Rate – The ad valorem tax rate which, when applied to properties existing on last year’s tax roll, adjusted for changes in appraisal values and other items, would yield the same tax revenues in the current year as in the previous year.

EMS – Emergency Medical Services. Ambulance service provided by the Big Spring Fire Department.

Encumbrances - obligations in the form of purchase orders, contracts, or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Fund - a fund established to finance and account for operations 1) 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 be financed or recovered primarily through user charges; or 2) where the governing body has decided that periodic determination of revenues is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples of enterprise fund activities are utilities and airports.

Expenditures - decreases in or uses of net financial resources, other than interfund transfers. Expenditures are recorded when they have used expendable financial resources during the accounting period or when they are subject to accrual at year-end.

Expenses - outflows or other using up of assets or incurrences of liabilities for operation, maintenance, interest and other charges which are presumed to benefit the current fiscal period and which constitute the entity’s ongoing major or central operations.

FASB – The Financial Accounting Standards Board is responsible for establishing and improving standards of financial accounting and reporting for the private sector, which includes all entities other than state and local governmental entities.

FBOP – Federal Bureau of Prisons.

FDIC – Federal Deposit Insurance Corporation preserves and promotes public confidence in the U.S. financial system by insuring deposits in banks and thrift institutions for up to \$100,000 per agency per institution.

Fiscal Period - any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. A fiscal period is usually a year, though not necessarily a calendar year.

Fiscal Year (FY) - a twelve-month period of time to which the annual budget applies and at the end of which a city determines its financial position and results of operations.

Fixed Assets - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

Fund - an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - the excess of a fund's assets over its liabilities and reserves, also referred to as fund equity.

GAAP - Generally accepted accounting principles are conventions, rules and procedures necessary to describe accepted accounting practice at a particular time, as established by GASB and FASB.

GAAS - generally accepted auditing standards designated by the American Institute of Certified Public Accountants. Audits conducted under these standards focus on an entity's financial statements. They result in reports in which the auditors express an opinion as to whether the statements are fairly presented in accordance with generally accepted accounting standards - those established or recognized by the GASB or the FASB.

GASB - The Governmental Accounting Standards Board was organized in 1984 by the Financial Accounting Foundation and is charged with establishing standards of financial accounting and reporting for state and local governmental entities.

General Fund - the fund that is used for any legally authorized purpose and which is therefore used to account for all revenues and activities except those required to be accounted for in another fund. The General fund is used to finance the ordinary operations of a governmental unit.

General Obligation (GO) Bonds - legal debt instruments which are backed by the full faith and credit of the issuing body. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

GFOA - Government Finance Officers Association is a professional association of state provincial and local finance officers in the U.S. and Canada dedicated to the sound management of governmental financial resources.

GPS - Global Positioning System funded and controlled by the U.S. Department of Defense and used to compute global positions and aid in surveying.

Grant - a contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is also sometimes for general purposes.

Income - this term is used in accounting for governmental enterprises and represents the excess of the revenue earned over the expenses incurred in carrying on particular phases of an enterprise's activities. The excess of the total revenues over the total expenses of the enterprise for a particular accounting period is called "net income".

Infrastructure - The underlying permanent foundation or basic framework such as streets, drainage facilities, water and sewer mains.

Interfund Transfers - amounts transferred from one fund to another.

Intergovernmental Revenue - Grants, entitlements and cost reimbursements from another federal, state or local governmental unit.

Internal Service Fund - a fund established to finance and account for services and commodities furnished by a designated department, agency or agencies within a single governmental unit to other departments, agencies, or other governmental units. Amounts expended by the fund are restored thereto, either by transfers from other funds, so that the original fund capital is kept intact.

Inventory - the cost value of supplies on hand.

Investments - securities and real estate held for the production of income in the form of interests, dividends, rentals or lease payments. The term does not include fixed assets used in city operations.

Liabilities - debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

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

Modified Accrual Accounting - the basis of accounting under which expenditures are recorded at the time liabilities are incurred, if measurable, except for unmatured interest on general long term debt and on special assessment indebtedness secured by interest bearing special assessment levies, which should be recorded when due. Revenues are recorded in the accounting period when they become measurable and available to finance expenditures of the fiscal period.

Non-Operating Expenses - expenses of a governmental unit incurred in relation to non-operating properties or in the exercise of functions not directly related to the supplying of service.

Non-Operating Income - income of governmental enterprises of a business character, which is not derived from the operation of such enterprise. An example is interest on investments.

Operating - expenses as used in the accounts of governmental enterprises of a business character, the term means such costs as are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, or the production and disposition of commodities produced. The term is sometimes used to described expenses for general governmental purposes.

O&M – operations and maintenance of the general government.

PB – proposed budget, which represents all revenue and expenditure estimates for the upcoming fiscal year.

RB – revised budget, which incorporates all revised estimates of revenues and expenditures for the current year's budget.

Reserve - an account used to indicate that a portion of a fund balance is restricted for a specific purpose.

Revenue - the yield of taxes and other monetary resources that the City collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which: 1) do not increase any liability, 2) do not represent the recovery of an expenditure, 3) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or decrease in assets, 4) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

Short-Term Debt - debt with a maturity of one year or less after the date of issuance.

SOW – Statement of Work – an agreement between the City and the Federal Bureau of Prisons which provides the detailed requirements and program activities related to housing federal prisoners in the City-owned prison facilities.

Surplus - the excess of the assets of a fund over its liabilities or if the fund has other resources and obligations, the excess of resources over the obligations.

Taxes - compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for current or permanent benefits, as for example, special assessments. Neither does the term include charges as, for example, licenses and permits.

Tax Base - the total value of all real and personal property in the City on January 1st of each year as certified by the chief appraiser. The tax base represents net value after all exemptions.

Tax Levy - the total amount to be raised by general ad valorem taxes for purposes specified in the tax levy ordinance.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation. The tax rate consists of two components, operations/maintenance and debt service.

Tax Roll - the official list showing the amount of taxes levied against each taxpayer or property.

TCEQ – Texas Commission on Environmental Quality.

TxDOT – Texas Department of Transportation, a state agency charged with overseeing the safe, effective and efficient movement of people and goods in the State of Texas.

Trust and Agency Fund - a fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

User Charges - the payment of a fee for direct receipt of a public service by the party benefiting from the service.

