Annual Budget of City of Big Spring

for the Fiscal Year
October 1, 2008 – September 30, 2009

City Council

Russ McEwen, Mayor

Gloria McDonald, Mayor Pro-Tem

Stephanie Horton, Council Member

Manuel Ramirez, Jr. Council Member

Jo Ann Staulcup, Council Member

Troy Tompkins, Council Member

Greg Biddison, Council Member

Gary Fuqua, City Manager

Peggy S. Walker, Director of Finance

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August 22, 2008

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, 2008 and ending September 30, 2009. The budget reflects total combined funds available in the amount of $75,135,738 and budgeted expenditures of $57,761,007. 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 plan and restructuring of the performance management system.
- 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, distribution and collection, recreation and public works.

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.

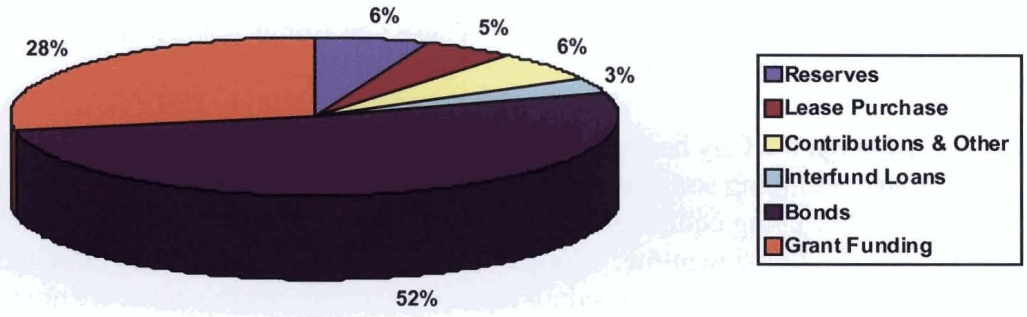
The 2008-09 budget includes a 3% cost of living adjustment (COLA) for all employees. Additionally, approximately one-half of the employees, with the exception of Fire and Police department personnel, will receive a single-step merit increase of 2.5%. Fire department personnel will receive a 3% increase in base pay and a1.25% increase in certification, educational and assignment pay. The pay plan for the Police department personnel will be adjusted so that total departmental salaries will be increased by approximately 4.25%, with each pay classification receiving a pay raise.

The total impact of the salary increases for fiscal year 2008-09 is $495,553, distributed between the funds as follows:

FUND	INCREASE IN SALARIES AND BENEFITS
General Fund	$336,973
Utility Fund	$78,786
Airpark Fund	$10,911
EMS Fund	$34,843
Motel Tax Fund	$1,903
Senior Center Fund	$5,267
Narcotics Task Force	$12,236
Service Center Fund	$12,317
Cemetery Fund	$2,317

Capital Outlay

The evaluation of capital requests has remained a careful balance of need versus available resources. Approximately $5.1 million was requested for routine capital expenditures while only $2,558,600 was approved for all funds; this represents a 2.4% increase in routine capital funding from FY 2007-08. Though many departments made reasonable and necessary requests for capital items, projected fund balances required the staff to carefully select items that would be the most beneficial to the various departments.



Taxes and Fees

This budget adopts a tax rate of $1.0132 per $100 valuation, down by slightly less than one cent from the prior year's rate of $1.0228. The certified tax roll for 2008-09 is $524,097,456, an 8.8% increase over the prior year's roll of $481,490,240. Based on the increased tax roll values, the proposed budget for General Fund includes approximately $270,000 in additional revenue. This increase will provide funding for raises and increased operational 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 the Big Spring Economic Development Corporation for the promotion of economic development. The local economy has improved over the last several years, and in 2008-09 this revenue source is expected to generate $4,150,000 for General Fund operations and $1,383,300 for economic development.

Water and Wastewater Rates

The City purchases raw water from the Colorado River Municipal Water District (CRMWD). A significant increase in the cost of raw water is anticipated in 2008-09, and an increase in water rates is included in this proposed budget. The monthly base rate will increase from $13.00 to $15.00 for connections within the city limits and from $25.50 to $30.00 for connections outside city limits. Additionally, the consumption rate will increase from $2.51 to $2.70 per 1,000 gallons for usage within the city limits and from $2.51 to $5.40 for usage outside city limits. Water purchases are budgeted at $2,900,000 for approximately 2.4 billion gallons of water. Wastewater rates are unchanged from the prior year, as operating costs are expected to remain relatively static.

The citizens approved two separate bond referendums in 2006 and general obligations bonds totaling $14,285,000 were sold in March of 2007. Additionally, $1,100,000 in certificates of obligation were issued at the same time. Capital expenditures related to those issues are included in the 2008-09 budget, amounting to $11,071,682. Finally, the Airpark Fund will finance a capital rebuild of the primary runway through grant and local funding amounting to $7,607,349. These non-routine capital items bring total budgeted capital to $21,237,631.

Although the City has replaced a significant amount of equipment over the last several years, including some of the most expensive units, the remainder of the fleet continues to age. The aging equipment in the fleet continues to produce high maintenance costs and unproductive downtime. Many units have outlived their useful lives and, in some cases, maintenance may be exceeding replacement cost. At this time, we are monitoring maintenance needs to avoid making expensive repair when replacement would be more cost effective.

This budget includes some significant capital items which center around the utility system. This includes replacement of the electrical panel, expansion of the turbine pump station, rehabilitation of the flocculators, and a backup for the backwash system at the water treatment plant. Capital upgrades at the wastewater treatment plant include the rehabilitation of the south final clarifier and trickling filter system, renovations of the water pump system and replacement of the #4 mail lift pump. The Utility Fund budget also includes $100,000 for the continued replacement of water lines and $325,000 for the purchase of new sewer jet/vacuum truck. Other notable expenditures are the replacement of a sanitation truck, dump truck, several mowers and pickups, and five police vehicles. New construction includes a pro shop at the municipal golf course, an annex to the animal shelter and major upgrades to the sports complex. The primary runway at the airport will undergo an 11" concrete reconstruction and streets and utility lines will be rebuilt in the downtown area. A list of all capital equipment funded can be found in the Capital Improvements Plan section of this document.

Approximately $991,000 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 (principal and interest) in 2008-09 for lease purchases is $142,951. An additional $761,500 will be financed through the Capital Replacement Fund, adding another $28,741 in debt service. Additionally, the water line replacement program ($100,000), flocculator rehabilitation ($115,000), installation of a backwash system backup ($100,000), renovations to the plant water pump ($60,000) and replacement of the #4 main lift pump ($35,000) will be funded from restricted reserves in the Utility Fund, which has been designated through City Council action for capital purchases and upgrades. Construction proceeds from general obligations and certificates of obligation will be expended in the amount of $11,071,782 for projects identified in the bond ordinances. Grant funds from the Aviation Division of TxDOT in the amount of $5,895,000 will be matched by $800,000 from the Big Spring Economic Development Corporation and $912,349 from the restricted reserves in the Airpark Fund.

SIGNIFICANT BUDGET IMPACTS BY MAJOR FUNDS

General Fund:

Total General Fund current receipts are budgeted at $15,925,219, down by approximately 5% from $16,749,146 in fiscal year 2007-08. This decrease is almost entirely attributable to a decrease in transfers. The General Fund borrowed $500,000 for the construction of a pro shop from the Correctional Center Fund in 2007-08, which is a non-recurring transfer. Expenditures have increased from $14,849,722 in fiscal year 2007-08 to $15,731,733 for the current year. This overall increase in budgeted expenditures is primarily due to increased staffing levels at the golf course and the sports complex and to increases in salary and befits associated with merit and cost of living raises. Staff has worked diligently to maintain other operating costs at a steady level while maintaining or improving service levels. Ending fund reserves of $799,000 represent 5% of operating expenditures as defined and established by the City's financial master plan. Ending restricted fund balance, reserved for landfill closure and post-closure requirements, will increase by approximately $291,600 to an estimated ending balance of $2.366 million. Unrestricted fund balance will decrease by $349,099 as construction of the pro shop continues in the current year while funding for the project was recorded as a "transfer in" in 2007-08.

Enterprise Funds:

Utility Fund

Total budgeted receipts for the Utility Fund are $10,811,900 with total budgeted expenditures at $10,971,844. Expenses in excess of revenues in the amount of $262,000 are capital improvements that will be financed through restricted fund equity. The unrestricted fund balance position will improve by approximately $102,000 by year-end.

Included in this budget are significant improvements at both the water and wastewater treatment plants. Water plant upgrades include a new electrical panel, expansion of the turbine pump station, rehabilitation of the flocculators and a backup for the backwash system. Improvements to the wastewater treatment plant include rehabilitation of the south final clarifier and trickling filter system, renovations to the plant water pump and replacement of the #4 main lift pump. As always, construction or replacement of water distribution lines is a priority and $100,000 is budgeted for that purpose. Additionally, $325,000 is budgeted for the replacement of the sewer jet/vacuum truck.

Airpark Fund

Budgeted revenues and expenditures in the Airpark Fund are expected to increase dramatically in fiscal year 2008-09 compared to the prior year. Significant changes in this fund generally occur as a result of grant funding and corresponding capital expenses, and this year is no exception. The primary reason for the increase in 2008-09 is the construction of a new 11" concrete runway. This project is being funded through several sources: $5,895,000 from the Aviation Division of the Texas Department of Transportation (TxDOT), $800,000 from the Big Spring Economic Development

Corporation and $912,349 from restricted reserves in the Airpark Fund. Restricted reserves will be reduced to approximately $ $423,000 by year end.

The Airpark Fund continues to operate at a break-even level. However, funds have been committed to the repair and improvement of existing structures over the last several years in order 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.

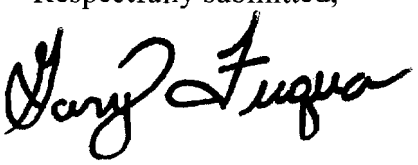
Emergency Medical Services Fund
Operating revenue for the current year is approximately $370,000 greater than the prior year, due entirely to a rate increase in ambulance service fees. As a result of the fee increases, the subsidy from General Fund has been reduced from $250,000 to $130,000. Proceeds from a lease purchase financing arrangement in the amount of $114,500 is shown as an "other financing source" and is offset by $114,500 in capital outlay. Operating expenses (excluding capital purchases) are up by $36,000 over the prior fiscal year, of which $35,000 represents increases in salaries and benefits.

CONCLUSION

This budget represents a deviation from the current financial master plan as adopted by the City Council. Although the General Fund has sufficient resources to be in compliance with adopted policies regarding reserve fund balances, the enterprise funds do not. 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.

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 $24,086,685 or 63.2% 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 2008 tax roll, upon which the fiscal year 2009 levy is based, is $523,712,159. This amount is net of $118,397,612 exempt property and $62,765,594. of agricultural, homestead, over-65 and disabled veteran exemptions. The 2008 tax roll is approximately 8.7% more than the certified 2007 roll.

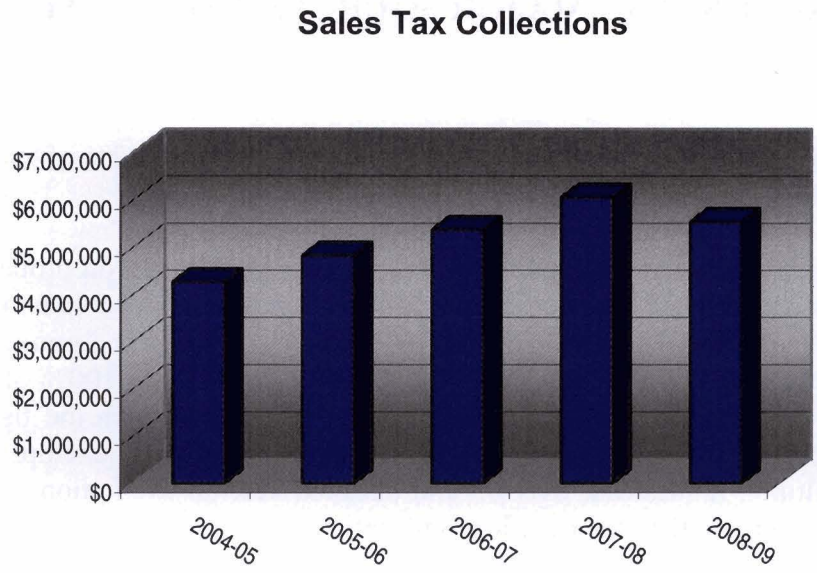
The City of Big Spring is permitted by Article XI, Section 5 of the State of Texas Constitution to levy taxes up to $2.50 per $100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt. The tax rate for fiscal year 2008-2009 is 1013243¢ per $100 valuation, of which 65.8805¢ is allocated for general governmental operations and maintenance, 7.9335¢ is allocated for Narcotics Task Force, 2.9016¢ 2002 Series General Obligation Refunding Bonds and 24.6087¢ for long term debt.

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, 2009, are estimated to produce $3,449,500 in maintenance and operations revenue and $1,050,745. for the retirement of general obligation long-term debt. Delinquent taxes are expected to generate an additional $82,000 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 2008-09 is projected to be $5,533,300. Actual sales tax revenue for 2007-08 is projected to be $6,047,491, an increase of $262,191 over the original budget projection of $5,785,300, and represents a 12.7% increase over 2006-07 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 2008-09.

The following graph shows the actual sales tax collections for the previous four years and projected tax collections for fiscal year 2008-09.



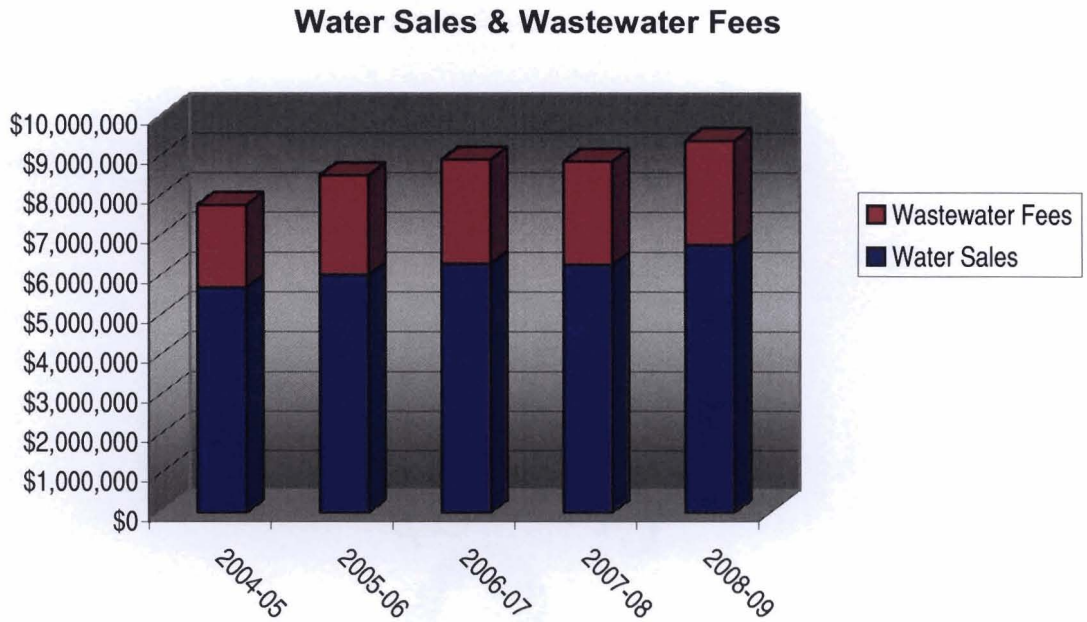
Another sales tax levied by the state is the mixed beverage tax, which is applied against all mixed drinks and package liquor sold in the city. The tax is 14% of sales price and, like the general sales tax, is collected by the State. The City's share of the revenues generated by the mixed drink tax is 10.7143% and is expected to produce $8,000 in fiscal year 2008-09.

Franchise Fees - The City of Big Spring maintains franchise agreements with utility companies that use the City's rights-of-way to conduct their business. In addition to defining the responsibilities of the utilities in maintaining their assets, the agreements contain a franchise fee clause that requires the utilities to compensate the City for use of the rights-of-way. Generally, the fees are based upon a percentage of a utility's gross receipts (generated by customers located within the City's corporate limits). Revenue from all franchise agreements is anticipated to generate $1,355,000 in the 2008-09 fiscal year.

Sanitation Fees - The City provides sanitation service to all residences and commercial businesses within the City limits. Fees for this service are projected to generate $2,431,000 in revenue for the 2008-09 fiscal year.

Water Sales and Wastewater Service Fees - The major revenue sources in the Utility Fund are water sales and charges for wastewater disposal. Total revenue for these two sources is budgeted at $9,370,000, representing a 5.9% increase over the prior year's revenue estimates. The increase in these budget estimates is due to an increase in rates. The City installed an automated meter reading system in 2005-06 that will provide more accurate meter readings, and billing for increased water usage will result in additional revenue.

The following chart shows actual receipts for the past four years as well as projected revenue estimates for 08-09.



Intergovernmental Revenues - The City owns four correctional facilities and has entered into a long-term contract with Cornell Companies, Inc. to independently manage and operate the facilities. The City receives 70¢ per prisoner per day for approximately $889,140 for the 2008-09 fiscal year.

GOALS & OBJECTIVE

City of Big Spring
Matrix of Goals and Objectives
Fiscal Year 2008-09

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 departmental goal ties to one or more primary City goal, as shown in the following matrix.

	Capital Upgrades	Employee Satisfaction	Community Pride	Service Levels
Finance -				
Consolidate records storage to a single facility and establish and monitor record destruction schedules		X		
Assist City Manager and department heads in budget monitoring strategies		X		X
City Manager -				
Monitor facilitation of sanitation route study and develop additional strategies to improve fuel efficiency and reduce operating cost		X		X
Continue monitoring departmental expenditures to determine areas for cost savings and operational costs		X	X	X
Information Technology -				
Implement a new network security system which will involve all physical aspects of the network and will insure that encryption is utilized both to and from the network		X	X	X
Continue to implement paperless programs for information system reports, maps, and plans			X	X
Continue mapping update projects for the City's infrastructure			X	X
GPS fire hydrants, water and sewer lines vales and manholes to update mapping records			X	X
Legal -				
Continue reviewing and updating city codes - including food service regulation, fire code, outdoor advertising, alcoholic beverage regulation, and sexually oriented business regulation			X	X
Improve departmental scheduling, filing and project intake systems to work more efficiently with council and other departments		X		X
Human Resources -				
Establish training programs for supervisory personnel		X		
Revise orientation procedures for newly hired employees		X		
Complete policies and procedures updates and develop procedural manuals for Human Resource personnel		X		
Expand wellness program and monitor effectiveness		X		
Police -				
Evaluate and improve records management system		X		X
Continue to review programs to help retain present employees		X		X
Establish new procedures for jailing of prisoners in the new county jail		X		X

City of Big Spring
Matrix of Goals and Objectives
Fiscal Year 2008-09

	Capital Upgrades	Employee Satisfaction	Community Pride	Service Levels
Fire -				
Restructure department training program to better provide "hands-on skills" training and document continuing education for state certification		X	X	X
Complete physicals for all department employees and schedule regular updates		X		X
Implement wellness program as recommended by Texas Commission on Fire Protection		X		X
Municipal Court -				
Expand domestic violence program to include juvenile offenses			X	X
Electronically store arrest files		X		X
Plan and budget for electronic citations for 2009-2010	X	X		X
Fire Marshal -				
Expand fire investigator training and certification levels to include Peace Officer Commissions		X		X
Assist in construction reviews and inspection of the new county jail facility		X		X
Animal Control -				
Process the newly hired animal warden through the state mandated training program		X		X
Require all wardens to attend continuing education seminars for additional training		X		X
Conduct grand opening of new shelter with goal of increasing adoptions and operating hours		X	X	X
Code Enforcement -				
Purchase software to view tax records to update our mapping system	X	X		X
Initiate a training program for restaurant inspections			X	X
Designate target areas or zones for more efficient code enforcement		X		X
Streets -				
Extend street life through continuation of seal coat program			X	X
Increase crack sealing of high traffic roadways to assist in the prevention of base failure			X	X
Add curb cuts for the City's American with Disabilities Act (ADA) transition plan	X	X	X	X
Sanitation -				
Revise collection routes, insuring better customer service, improved efficiency and reduction in fuel cost		X	X	X
Designate a non-public area to wash sanitation and landfill equipment		X		
Landfill -				
Work on enforcement of uncovered loads			X	X
Research E-Waste programs		X	X	X
Certify employees in landfill operations		X		X

City of Big Spring
Matrix of Goals and Objectives
Fiscal Year 2008-09

	Capital Upgrades	Employee Satisfaction	Community Pride	Service Levels
Compost -				
Reduce more waste from entering landfill through additional recycling and composting methods		X	X	X
Parks -				
Continue improvement of irrigation within all park properties		X	X	X
Installation of booster pump for irrigation at Roy Anderson sports complex	X		X	
Re-pave Rose Majors Walking Trail			X	X
Sports Complex -				
Purchase mowing equipment and playground equipment to enhance Sports Complex	X		X	X
Assist with construction and grass maturation schedules so that each sports league can continue play during renovations		X	X	X
Swimming Pool -				
Install suction valve and flow meter on pump				X
Replace piping in pump house and update chemical mixing pump				X
Golf Course -				
Construction and grand opening of pro-shop facility	X	X	X	X
Implement a new equipment lease program for the golf course	X		X	X
Lake -				
Complete construction of A.T.V. trail	X	X	X	X
Continue to work with Texas Parks & Wildlife Department in fish restocking effort			X	X
Continue to repair & replace shelters, BBQ pits, and picnic tables			X	X
City Hall -				
Continue renovations and upgrades to City Hall			X	X
DRCC -				
Continue upgrade of building, including staining of ballroom floor			X	X
CVB -				
Schedule concerts and other events to be held either in the Municipal Auditorium or the Amphitheater			X	X
Work with event coordinators to expand advertising and outreach for community activities			X	X
Senior Center -				
Expand senior programs and increase attendance			X	X
Continue to replace outdated air conditioning system			X	X
Narcotics Task Force -				
Keep federal agencies involved in drug investigations		X		X
Seek out grant opportunities for narcotics units		X		X
Establish a drug awareness program to help educate the public		X	X	X

City of Big Spring
Matrix of Goals and Objectives
Fiscal Year 2008-09

	Capital Upgrades	Employee Satisfaction	Community Pride	Service Levels
Cemetery -				
Landscape around newly constructed Chapel			X	
Continue mapping program updates				X
Research possibilities of additional services to the public, such as the sale of monuments and concrete vaults			X	X
Water Treatment -				
Complete focculator rehab project		X		X
Complete backup backwash system for filters		X		X
Replace control panel for turbine pump station & add 2 additional pumps				X
D & C -				
Replace dysfunctional fire hydrants in the distribution system as identified by annual fire department testing		X		X
Continue large meter testing program to insure high volume meters are tested annually		X	X	X
Enter into an agreement with TCEQ in order to reduce the number of overflows occurring in the sanitary sewer system		X		X
Customer Service -				
Continue to work with Distribution and Collection to improve the new AMR system		X		X
Establish internet payment process			X	X
Revise customer service policy and procedures manual		X		X
Wastewater Treatment -				
Complete rehabilitation of south final clarifier and west trickling filter		X		X
Rehabilitate plant water pump station		X		X
Work with TCEQ on Sewer System Overflow Initiative		X		X
Complete state permit renewal process		X		X
Material Control -				
Continue to utilize local vendors in an effort to decrease the high cost of shipping		X		X
Decrease surplus material and vehicles by means of web based auction sites		X		X
Attain purchasing manager certification		X		X
Establish pilot program for electronic purchase orders		X		X
Airpark -				
Complete construction work on Runway 17-35	X	X	X	X
Eliminate a fire and safety hazard through the demolition of the old two-story military barracks building		X		
Obtain for airport Wide Area Augmentation System (WAAS) identification and approval by FAA			X	X
Attain updated easements and zoning to protect runway approaches		X		X
Develop a plan to promote airport development		X		X
Obtain new tank farm for jet and aviation fuel to comply with current EPA and other standards		X	X	X

City of Big Spring
Matrix of Goals and Objectives
Fiscal Year 2008-09

	Capital Upgrades	Employee Satisfaction	Community Pride	Service Levels
EMS -				
Update all medical personnel in new advanced cardiac life support protocols		X		X
Establish an on-line paramedic instruction program for future candidates		X		X
Restructure EMS inventory to permit daily accountability and systematic restocking		X		
Service Center -				
Implement sanitation truck lift refurbishment and replacement every six months		X		X
Bring the heavy equipment fleet up to Department of Transportation standards		X		X
Attend additional training classes on electrical diagnostic testing and emergency vehicle repair		X		X

ORDINANCE NO. **33-2008**

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, 2008 AND ENDING SEPTEMBER 30, 2009.

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, 2008 and ending September 30, 2009; 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, 2007, and ending September 30, 2008, 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, 2008 and terminating September 30, 2009.

SECTION TWO: That the annual budget of the City of Big Spring, Texas for the fiscal year commencing October 1, 2008, and ending September 30, 2009 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 **26th** day of **August, 2008**, 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 **9th** day of **September, 2008**, with Councilmembers Horton, Staulcup, McEwen, McDonald, Tompkins and Biddison voting "aye" for passage of same. Councilmember Ramirez, being opposed, voted "nay". Motion passes six to one.

Russ McEwen, Mayor

ATTEST:

Tami L. Davis, Assistant City Secretary

ORDINANCE NO. **34-2008**

AN ORDINANCE OF THE CITY OF BIG SPRING, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR SAID CITY FOR THE YEAR 2008; AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS, the City Council finds that the tax for the year 2008, 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 2008, 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 2008 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 73.814 cents ($0.73814) on each one hundred dollars ($100.00) valuation of said property. Said rate represents 65.8805 cents levied for maintenance and operations of General Fund, and 7.9335 cents for task force operations.

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 2008 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 issues 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 one hundred dollars ($100.00) valuation of said property, the sum of said respective levies being 27.5103 cents ($0.275103) on each one hundred dollars ($100.00) 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:

Purpose of Issue Valuation	Date of Issue	Tax Rate Per $100
Refunding Bonds	2002	2.9016
Obligation Bonds	2007	23.8030¢
Certificates of Obligation	2007	.8057¢
Total requirements for outstanding bonds		27.5103

PASSED AND APPROVED on first reading at a regular meeting of the City Council on the **9th** day of **September, 2008**, 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 **23rd** day of **September, 2008**, with all members present voting "aye" for the passage of same.

Russ McEwen, Mayor

ATTEST:

Tami L. Davis, Assistant City Secretary

ORDINANCE NO. 19-2008

AN ORDINANCE OF THE CITY OF BIG SPRING, TEXAS GRANTING A PARTIAL RESIDENCE HOMESTEAD EXEMPTION FOR TAX YEAR 2008; AND GRANTING A PARTIAL RESIDENCE HOMESTEAD EXEMPTION TO ANY INDIVIDUAL WHO IS DISABLED OR AGE 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 2008. 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 ($5,000.00) 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 **13th** day of **May 2008**, 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 **27th** day of **May 2008**, with all members present voting "aye" for the passage of same.

Russ McEwen, Mayor

ATTEST:

Peggy S. Walker, City Secretary

ORDINANCE NO. 20-2008

AN ORDINANCE OF THE CITY OF BIG SPRING, TEXAS PROVIDING FOR AN ADDITIONAL TWENTY PERCENT (20%) PENALTY TO DEFRAY 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 notice of delinquency and of said additional penalty to the property owner no less than 30 and no 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 **13th** day of **May, 2008**, 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 **27th** day of **May, 2008**, 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 2008-09

Assessed Value of Real and Personal Property for 2008(based on 100% of true value)	$523,712,159
City Tax Rate for 2008-2009	$1.013243 per $100
Total Tax Levy for 2008	$5,319,489
Total Estimated Tax Collections (estimating a 95% collection rate)	$5,053,515

DISTRIBUTION OF TAXES

	Rate	Percent	Amount
General Fund	$0.73814	91.8051	$4,639,384
Interest & Sinking Fund	0.27510	8.1949	414,131
Total	$1.01324	100.0000	$5,053,515

INTEREST AND SINKING FUND

Issue	Rate	Percent	Amount
2002 Refunding Series	$ 0.029016	17.0000	$70,402
2007 General Obligation Bonds	0.238030	80.0000	331,304
2007 Certificates of Obligation	0.008057	3.0000	12,424
			0
	$0.275103	$100.0000	$414,131

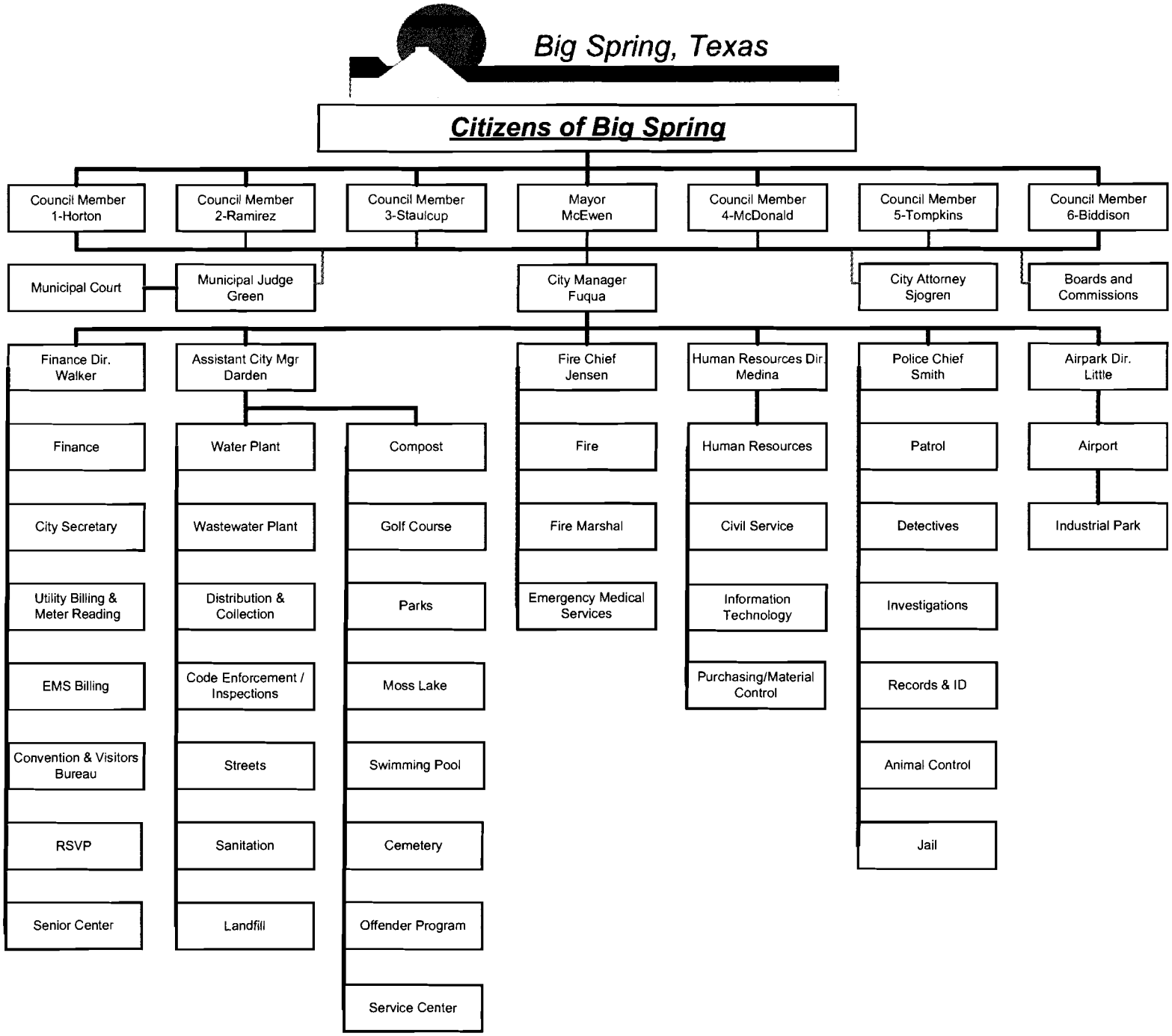
ANALYSIS OF ASSESSED VALUATION
TEN YEAR PERIOD

Tax Roll Year	Real Property Assessed Value	Personal Property Assessed Value	Total	Assessment Ratio	Tax Rate Per $100 Valuation
1999	$270,971,147	$131,751,528	$402,722,675	100.00%	$0.656300
2000	296,099,061	106,778,706	402,877,767	100.00%	0.656300
2001	305,354,724	105,116,794	410,471,518	100.00%	0.656300
2002	314,715,405	96,575,202	411,290,607	100.00%	0.686300
2003	315,221,277	97,269,748	412,491,025	100.00%	0.716300
2004	316,094,505	97,391,125	413,485,630	100.00%	0.716300
2005	363,664,736	55,906,450.	419,574,186	100.00%	0.716300
2006	319,327,683	125,210,676	444,538,359	100.00%	0.716300
2007	350,680,525	131,006,987	481,687,512	100.00%	1.022762
2008	378,019,811	145,692,348	523,712,159	100.00%	1.013243

ANALYSIS OF PROPERTY TAX LEVIES & COLLECTIONS
TEN YEAR PERIOD

Fiscal Year Ended	Total Tax Levy	Current Tax Collection	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections
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	93.07%	99,342	2,629,910
2004	2,830,926	2,691,146	95.06%	95,918	2,787,064
2005	3,005,417	2,815,327	93.68%	128,267	2,943,594
2006	3,186,071	2,876,799	90.29%	135,280	3,012,079
2007	4,932,103	4,778,810	96.89%	135,534	4,914,344

CITY ORGANIZATION


Big Spring, Texas
Citizens of Big Spring
Council Member 1-Horton
Council Member 2-Ramirez
Council Member 3-Staulcup
Mayor McEwen
Council Member 4-McDonald
Council Member 5-Tompkins
Council Member 6-Biddison
Municipal Court
Municipal Judge Green
City Manager Fuqua
City Attorney Sjogren
Boards and Commissions
Finance Dir. Walker
Assistant City Mgr Darden
Fire Chief Jensen
Human Resources Dir. Medina
Police Chief Smith
Airpark Dir. Little
Finance
City Secretary
Utility Billing & Meter Reading
EMS Billing
Convention & Visitors Bureau
RSVP
Senior Center
Water Plant
Wastewater Plant
Distribution & Collection
Code Enforcement / Inspections
Streets
Sanitation
Landfill
Compost
Golf Course
Parks
Moss Lake
Swimming Pool
Cemetery
Offender Program
Service Center
Fire
Fire Marshal
Emergency Medical Services
Human Resources
Civil Service
Information Technology
Purchasing/Material Control
Patrol
Detectives
Investigations
Records & ID
Animal Control
Jail
Airport
Industrial Park

CITY COUNCIL AND STAFF

CITY COUNCIL

Russ McEwen	Mayor
Gloria McDonald	Mayor Pro Tem – District 4 Council Member
Stephanie Horton	District 1 Council Member
Manuel Ramirez, Jr.	District 2 Council Member
Jo Ann Staulcup	District 3 Council Member
Troy Tompkins	District 5 Council Member
Greg Biddison	District 6 Council Member

CITY ADMINISTRATION

Gary Fuqua	City Manager
Todd Darden	Assistant City Manager
Peggy S. Walker	Director of Finance/City Secretary
Linda Sjogren	City Attorney
Lonnie Smith	Chief of Police
Brian Jensen	Fire Chief
Timothy Green	Municipal Judge
John Medina	Director of Human Resources
Jim Little	Airpark 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 onetime expenditures and not used for budget balancing purposes.

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

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

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

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

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

EXPENDITURE POLICIES

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

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

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

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

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

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

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

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

CAPITAL BUDGET AND PROGRAM

The City's Capital Budget will include all capital projects and a five year projection for replacement of capital equipment.
The Capital Budget will be prepared annually by the City Manager with the involvement of responsible departments.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

Accounting - The City Finance Department is solely responsible for the reporting of the financial affairs of the City. The Finance Director is the City's Chief Fiscal Officer and, through

responsibility delegated to the Assistant Finance Director, is responsible for properly recording all financial transactions.

Auditing - In conformance with the City's Charter, Article IX, Section 3, and according to the provisions of the Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants (the auditor). The auditor must be a certified public accountant and demonstrate the appropriate staff to conduct the City's audit in accordance with Generally Accepted Auditing Standards (GAAS), contractual requirements and applicable state and federal statutes. The auditor will issue a management letter in addition to the opinion issued on the City's financial statements and will complete all audit work, as well as provide a copy of the Comprehensive Annual Financial Report (CAFR), within 120 days of the City's fiscal year end.

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

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

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

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

ASSET MANAGEMENT

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

Cash Management - The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections where feasible, such as utility bills, building and related permits and licenses and other collection offices as appropriate. A detailed policy structure will be followed with respect to cash management with the goal that idle cash will be invested with the intent to 1) safeguard cash assets, 2) maintain liquidity and 3) maximize return. Where legally permitted, pooling of funds for investment purposes will be done.

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

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

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

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

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

DEBT MANAGEMENT

Types of Debt

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

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

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

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

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

Analysis of Financing Alternatives - The Finance Staff, with assistance from the appropriate user department, will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but are not limited to, 1) grants in aid, 2) use of reserves/designated funds, 3) use of current revenues, 4) contributions from developers and others, 5) leases or lease/purchases, and 6) impact fees.

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

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

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

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

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

FINANCIAL CONDITIONS

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

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

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

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

INTERNAL CONTROLS

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

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

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:

2. FDIC coverage;

3. U.S. Treasury bills, note or bonds;

4. State of Texas bonds;

5. Other obligations of the U.S. or its agencies and instrumentalities;

6. 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:

7. 1. name, type and description of the security

8. 2. safekeeping receipt number

9. 3. par value

10. 4. current market value

11. 5. maturity date

12. 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 operation.

COMBINED FUND BALANCE AND BUDGET SUMMARY

CITY OF BIG SPRING

COMBINED FUND BALANCE
Fiscal Year 2008-09

	ACTUAL 2005-06	ESTIMATED 2006-07	PROPOSED 2007-08
Beginning Fund Balance - Unrestricted	$ 11,864,668	$10,827,538	$12,233,550
Beginning Restricted Fund Reserves	1,771,584	1,335,191	2,135,191
Beginning Restricted Fund Balance	2,559,423	18,749,689	15,865,757
Revenues	75,926,314	37,548,140	43,687,779
Transfers-In	1,339,219	1,628,219	1,213,461
Total Revenues	77,265,533	39,176,359	44,901,240
Total Funds Available	93,461,208	70,088,777	75,135,738
O & M Expenditures	56,856,802	32,921,675	35,444,400
Capital Outlay	4,373,636	5,401,829	21,204,531
Transfers-Out	1,318,352	1,530,775	1,112,076
Total Expenditures	62,548,790	39,854,279	57,761,007
Increase (Decrease) in:			
Restricted Fund Reserves	(436,393)	800,000	(1,712,349)
Restricted Fund Balance	16,190,266	(2,883,932)	(10,879,217)
Unrestricted Fund Balance	(1,037,130)	1,406,012	(268,201)
Ending Restricted Fund Reserves	1,335,191	2,135,191	422,842
Ending Restricted Fund Balance	18,749,689	15,865,757	4,986,540
Ending Fund Balance - Unrestricted	$10,827,538	$12,233,550	$11,965,349

CITY OF BIG SPRING

ESTIMATED FUND BALANCE - GOVERNMENTAL FUNDS ONLY
Fiscal Year 2008-09

	MAJOR		NON-MAJOR	
	GENERAL FUND	G.O. BOND CONSTRUCTION FUNDS	OTHER FUNDS	TOTALS
Beginning Fund Balance - Unrestricted	$ 6,047,973	$0	$3,564,103	$ 9,612,076
Beginning Fund Balance - Restricted	2,074,075	12,207,707	1,171,101	15,452,883
Revenues	15,597,833	240,000	4,722,496	20,560,329
Transfers-In	327,386	0	756,075	1,083,461
Total Revenues	15,925,219	240,000	5,478,571	21,643,790
Total Funds Available	24,047,267	12,447,707	10,213,775	46,708,749
O & M Expenditures	14,872,733	0	5,795,762	20,668,495
Capital Outlay	859,000	10,827,016	257,666	11,943,682
Transfers-Out	251,000	0	123,000	374,000
Total Expenditures	15,982,733	10,827,016	6,176,428	32,986,177
Increase (Decrease) in:				
Restricted Fund Balance	291,585	(10,587,016)	(321,786)	(10,617,217)
Unrestricted Fund Balance	(349,099)	0	(376,071)	(725,170)
Ending Fund Balance - Restricted	2,365,660	1,620,691	849,315	4,835,666
Ending Fund Balance - Unrestricted	$5,698,874	$0	$3,188,032	$ 8,886,90

BUDGET SUMMARY 2008-09
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	$9,086,700	$1,325,000					$259,370	$10,671,070
Permits & Licenses	89,875							89,875
Fines & Fees	279,500	7,000						286,500
Charges For Services	2,835,800			1,079,000	271,000	78,000		4,263,800
Service Fees From Other Funds	0		292,826		2,642,650			2,935,476
Miscellaneous	622,428	101,016	60,000	85,200	2,500	12,800	6,600	890,544
Contributions	15,000			392,000				407,000
Transfers-In	0			250,000		12,000	545,356	807,356
Intergovernmental	154,384	55,157,400		130,000				55,441,784
Other Financing Sources	509,000			282,000				791,000
Rentals & Leases	297,160	164,315		658,700				1,120,175
Water Sales				5,846,000				5,846,000
Wastewater Charges				2,283,700				2,283,700
Service & Penalty Charges				238,000				238,000
Total Revenue	13,889,847	56,754,731	352,826	11,244,600	2,916,150	102,800	811,326	86,072,280
Beginning Fund Balance	3,677,688	2,591,676	517,859	3,075,505	266,142	319,418	343,589	10,791,877
Total Available Resources	$17,567,535	$59,346,407	$870,685	$14,320,105	$3,182,292	$422,218	$1,154,915	$96,864,157

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	DEBT SERVICE FUNDS	TOTAL
General Government	$1,451,144	$15,048						$1,466,192
Public Safety	6,354,052	55,071,755						61,425,807
Public Works	2,953,522							2,953,522
Recreation	705,954							705,954
Non-Departmental	207,144		275,000	469,854				951,998
Debt Service	593,214			461,169	1,263		806,940	1,862,586
Transfers-Out	292,052	341,939		545,356		12,000		1,191,347
Contracted Services		1,050,000						1,050,000
Employees' Benefits		5,000						5,000
Capital Outlay	437,500			1,369,000				1,806,500
Water Treatment				1,025,021				1,025,021
Distribution & Collection				1,652,391				1,652,391
Billing & Collection				352,530				352,530
Wastewater Treatment				1,001,221				1,001,221
Purchasing				162,794				162,794
Water Purchases				2,625,000				2,625,000
Motel Tax/CVB		244,967						244,967
Airpark				772,459				772,459
Emergency Medical Service				1,507,486				1,507,486
Internal Service					2,726,846			2,726,846
Cemetery						129,347		129,347
Total Expenditures	12,994,582	56,728,709	275,000	11,944,281	2,728,109	141,347	806,940	85,618,968
Increase (Decrease) in Fund Bal.	895,265	26,022	77,826	(699,681)	188,041	(38,547)	4,386	453,312
Ending Fund Balance	$4,572,953	$2,617,698	$595,685	$2,375,824	$454,183	$280,871	$347,975	$11,245,189

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 expenses. The fiscal year 2008-09 ending restricted balance will increase by the annual contributions from the City and County, as well as interest earnings. Additional sanitation and landfill fees imposed in 2004-05 will continue to generate revenue that will be dedicated annually to the restricted landfill closure account. The restricted fund balance available for landfill closure is projected to be $2,328,026 at September 30, 2009.

- 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 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 estimated tax roll for fiscal year 2008-09 is $515,000,000, an increase of approximately $33.5 million over the 2007-08 certified taxable values. This budget assumes a tax rate of 65.8805¢ per $100 valuation, which represents an increase of 1.069¢ over the maintenance and operations (M&O) rate of 64.8115¢ from the prior year. Additionally, the City Council established a separate M&O rate in 2007-08 to fund the operations of a drug task force. That rate for 2008-09 is 7.9335¢. The taxes generated from that rate are accounted for separately in the Narcotics Task Force Fund.

GENERAL FUND
(continued)

The proposed budget includes approximately $337,000 additional salary and benefits in General Fund. This amount will provide all employees with a small cost of living adjustment (COLA) and approximately half of the employees will receive a single step merit raise, excluding Fire personnel who will instead receive an increase in certification pay. Health insurance premiums are expected to remain the same as the 2007-08 premiums. Two new employees have been added to the Sports Complex department effective April 1, 2009. In addition, one Parks department employee will transfer to the Sports Complex. Full time seasonal employees will be hired during the summer months in the Parks and Golf Course departments to provide additional assistance during the height of the mowing season.

Sanitation rates increased by $2.00 per pick-up for both residential and commercial customers. No other rate increases are included in the General Fund budget.

The City passed a bond referendum in 2006 and sold bonds and certificates of obligation in early 2007. Construction on the bond projects will continue in 2008-09, as the Sports Complex is expected to open in April and street and utility upgrades in the downtown and business districts will continue throughout this budget year. Property tax levies and bond liabilities related to these bonds is detailed in the debt service section of this budget.

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 $480,177, the Airpark Fund at $100,103, the E.M.S. Fund at $78,681 and the Motel Tax Fund at $87,885.

Cornell Corrections, Inc. will pay the City approximately $889,000 for contractual arrangements regarding the operation of the four City-owned correctional units and $234,000 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.

There is a total of $859,000 budgeted for capital outlay in the General Fund. Of that total, $509,000 will be funded through a lease-purchase financing arrangement. It is estimated the new loan will result in $73,400 debt service requirements during 2008-09, of which $64,400 is principal and $9,000 is interest expense. The remaining capital budget of $350,000 is for the completion of a pro shop at the Comanche Trail Golf Course. Funding for this capital project was through a non-interest bearing loan in the amount of $500,000 from the Correctional Center fund in 2007-08.

Unrestricted fund balance will be drawn down by approximately $349,000 while restricted fund balance will increase by approximately $292,000 by the end of 2008-09. The City Council has elected to finance excess expenditures over revenues through accumulated fund balance.

GENERAL FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Unrestricted Fund Balance	$4,795,520	$4,413,112	$6,047,973
Beginning Restricted Fund Balance	1,432,580	1,809,512	2,074,075
Receipts			
Ad-Valorem Taxes	2,940,078	3,219,000	3,481,500
Non-Property Taxes	4,143,254	4,475,675	4,322,200
Franchise Taxes	1,361,571	1,360,000	1,355,000
Permits and Licenses	220,018	265,025	89,875
Fines and Fees	288,625	298,900	279,500
Revenue From Property	332,650	321,660	297,160
General Sales and Service	2,557,220	2,604,800	2,835,800
Revenue From Other Agencies	208,038	204,228	154,384
Recreation	91,453	352,200	377,500
Miscellaneous	629,253	404,928	259,928
Service Fees From Other Funds	1,425,587	1,588,766	1,635,986
Other Financing Sources	707,574	839,020	509,000
Total Receipts	14,905,321	15,934,202	15,597,833
Transfers-In			
Transfers from Other Funds	428,508	814,944	327,386
Total Current Receipts	15,333,829	16,749,146	15,925,219
Total Funds Available	21,561,929	22,971,770	24,047,267
Expenditures			
Personnel Services	8,624,583	8,929,530	9,902,767
Supplies and Materials	851,827	960,576	1,100,665
Maintenance of Land	211	450	4,700
Maintenance of Structures	288,900	373,225	555,775
Maintenance of Equipment	757,089	760,076	713,545
Contractual Services	1,223,867	1,329,685	1,506,834
Sundry Charges	204,622	216,330	177,974
Debt Service	825,321	886,830	910,473
Capital Outlay	2,270,502	1,201,020	859,000
Total Expenditures	15,046,922	14,657,722	15,731,733
Transfers-Out			
Transfers to Other Funds	292,383	192,000	251,000
Total Budgeted Expenditures	15,339,305	14,849,722	15,982,733
Increase (Decrease) in Restricted Fund Balance	376,932	264,563	291,585
Increase (Decrease) in Unrestricted Fund Balance	(382,408)	1,634,861	(349,099)
Ending Restricted Fund Balance	1,809,512	2,074,075	2,365,660
Ending Unrestricted Fund Balance	$4,413,112	$6,047,973	$5,698,874

FUND: 002- GENERAL FUND DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
AD-VALOREM TAXES				
4010	CURRENT TAX COLLECTIONS	2,778,147	3,000,000	3,280,000
4011	PENALTY & INTEREST CURR TAXES	29,836-	18,000	15,000
4012	DELINQUENT TAXES	106,180	114,000	82,000
4013	PENALTY & INTEREST DEL. TAXES	52,057	52,000	37,500
4016	LEGAL FEES - TAXES	33,530	35,000	35,000
	** CATEGORY TOTALS	2,940,078	3,219,000	3,449,500
NON-PROPERTY TAXES				
4020	CITY SALES TAXES	4,027,343	4,339,000	4,150,000
4042	OCCUPATION TAXES	2,558	2,500	2,500
4043	MIXED DRINK TAX	9,362	9,000	8,000
4046	BINGO TAX	23,418	24,000	24,000
4048	INDUSTRIAL AGREEMENT FEES	80,573	101,175	97,700
	** CATEGORY TOTALS	4,143,254	4,475,675	4,282,200
FRANCHISE TAXES				
4050	GAS FRANCHISE	256,256	250,000	250,000
4051	ELECTRIC FRANCHISE	737,444	740,000	740,000
4052	TELEPHONE FRANCHISE	168,640	170,000	170,000
4054	CABLE TV FRANCHISE	199,231	200,000	195,000
	** CATEGORY TOTALS	1,361,571	1,360,000	1,355,000
PERMITS & LICENSES				
4100	BUILDING PERMITS	62,803	82,000	40,000
4101	MOVING PERMITS	200	100	100
4102	SIGN PERMITS	1,185	1,200	1,000
4103	ELECTRICAL PERMITS	6,046	15,000	6,000
4104	GAS PERMITS	5,990	6,000	5,000
4105	PLUMBING PERMITS	6,713	8,000	6,500
4106	PAVING CUT PERMITS	115,331	130,000	12,000
4107	CURB & SIDEWALK PERMITS	310	150	150
4109	POOL HALL PERMITS	450	450	450
4116	DUMP GROUND PERMITS	1,750	2,100	2,100
4133	DOG LICENSE	9,703	13,000	10,000
4134	LIVESTOCK PERMIT	75	75	75
4136	DEMOLITION PERMITS	275	200	200

FUND: 002- GENERAL FUND DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
PERMITS & LICENSES				
4137	AMUSEMENT PERMITS	750	250	250
4141	PARK ALCOHOL BEVERAGE PERMITS	150	0	0
4142	DANCE HALL PERMITS	0	0	50
4143	MECHANICAL PERMITS	6,739	5,500	5,000
4144	OTHER PERMITS	1,548	1,000	1,000
	** CATEGORY TOTALS	220,018	265,025	89,875
OTHER AGENCIES				
4205	HOWARD COUNTY	71,049	72,986	74,392
4206	HOWARD COUNTY 911	44,489	37,992	37,992
4207	HOWARD COUNTY DISPATCH	22,000	22,000	22,000
4220	BSISD DONATION-DARE & RES OFCR	70,500	71,250	20,000
	** CATEGORY TOTALS	208,038	204,228	154,384
GENERAL SALES & SERVICE				
4301	REFUSE COLLECTION SERVICE	2,144,934	2,180,000	2,431,000
4302	ZONE CHANGE FEES	800	300	300
4303	LANDFILL GATE FEES	39,154	38,000	38,000
4304	COMMERCIAL TIPPING FEES	235,121	250,000	235,000
4356	LANDFILL ENVIRONMENT FEES	134,420	135,000	130,000
4381	SALE OF COMPOST MATERIALS	2,791	1,500	1,500
	** CATEGORY TOTALS	2,557,220	2,604,800	2,835,800
FINES & FEES				
4401	FINES	204,997	190,000	185,000
4402	WARRANT FEES	11,719	25,000	15,000
4403	SERVICE FEES	3,945	8,000	5,000
4404	ANIMAL SHELTER FEES	5,316	8,000	8,000
4405	COURT COSTS	12,678	12,000	12,000
4406	DEFENSIVE DRIVING REQUESTS	2,249	1,600	1,500
4407	DEFENSIVE DRIVING/DISMISSALS	3,850	3,800	3,500
4410	MISCELLANEOUS COURT FEES	16,522	14,000	14,000
4412	ARREST FEES MUNICIPAL COURT	12,587	11,000	11,000
4413	ARREST FEES COUNTY	625	500	500
4416	MUNICIPAL CT-PAYMENT PLAN FEES	4,047	6,000	5,000
4417	MUNICIPAL CT-TECHNOLOGY FEES	9,780	9,000	9,000

FUND: 002- GENERAL FUND DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
FINES & FEES				
4418	IMPOUND FEES	310	10,000	10,000
	** CATEGORY TOTALS	288,625	298,900	279,500
RECREATION				
4500	GOLF COURSE GREEN FEES	21,118	165,000	185,000
4501	GOLF COURSE TRAIL FEES	8,685	22,000	25,000
4502	SWIMMING POOL	21,096	19,000	21,000
4503	MOSS LAKE	10,089	28,000	10,000
4504	GOLF CART SHED RENTALS	22,515	24,000	22,000
4509	BALLFIELD REVENUES	7,950	7,200	7,000
4510	GOLF CART RENTAL FEES	0	75,000	90,000
4511	GOLF CART RIDER FEES	0	2,000	2,500
4512	DRIVING RANGE FEES	0	10,000	15,000
	** CATEGORY TOTALS	91,453	352,200	377,500
INTEREST INCOME				
4602	INTEREST INCOME	246,453	105,000	110,000
4614	INTEREST INC-LANDFILL CLOSURE	82,467	55,000	60,000
	** CATEGORY TOTALS	328,920	160,000	170,000
PROPERTIES				
4701	MISCELLANEOUS RENTALS	3 250	3,000	3,000
4702	AUDITORIUM RENTAL	675	500	500
4703	KBYG RENTAL	3,900	3,900	3,900
4704	POCO LAMBRO RENTAL REVENUE	24,566	0	0
4707	MINERAL ROYALTY	60,499	60,000	50,000
4708	SALE OF SURPLUS PROPERTY	0	14,500	0
4709	LEASE OF LAND	5,760	5,760	5,760
4734	LEASE REVENUE-CORRECTIONAL CEN	234,000	234,000	234,000
	** CATEGORY TOTALS	332,650	321,660	297,160
SERVICE FEES FROM OTHER FUNDS				
4811	TRANSFERS FROM WATER & SEWER	140,000	140,000	140,000
4819	TRANSFER FROM OTHER FUND	0	74,944	77,386

FUND: 002- GENERAL FUND DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
SERVICE FEES FROM OTHER FUNDS				
4824	TRANSFER FROM CORRECTIONAL CTR	288,508	100,000	110,000
	** CATEGORY TOTALS	428,508	314,944	327,386
MISCELLANEOUS				
4900	CASH OVER/(SHORT)	32	0	0
4901	SAFETY LIGHTING	9,428	9,428	9,428
4903	INSURANCE RECOVERY	33,572	23,000	5,000
4905	OTHER INCOME	164,844	182,000	60,000
4906	RETURNED CHECK FEES	774	500	500
4921	OTHER FINANCING SOURCES	707,574	1,339,020	509,000
4925	CONTRIBUTIONS	91,683	30,000	15,000
4951	REVENUE FROM WATER & SEWER FUN	472,851	480,177	480,177
4952	REVENUES FROM AIRPARK FUND	103,178	100,103	100,103
4955	REVENUE FROM MOTEL TAX FUND	25,000	87,885	87,885
4957	REVENUES FM CORRECTIONAL CENT	719,917	841,920	889,140
4959	REVENUES FROM EMS FUND	104,641	78,681	78,681
	** CATEGORY TOTALS	2,433,494	3,172,714	2,234,914
	*** DEPARTMENT TOTALS	15,333,829	16,749,146	15,853,219

GENERAL FUND
EXPENDITURES BY DEPARTMENT
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
110 City Council	$187,195	$204,783	$139,714
120 Finance	385,914	387,029	442,895
130 City Manager	211,747	223,225	236,792
140 Information Technology	139,741	152,106	139,741
150 Legal	112,276	138,121	152,000
160 Human Resources	253,212	292,683	308,217
170 Correctional Center	85,724	0	0
170 Special Projects	0	74,816	77,386
200 Police	3,641,242	3,860,732	4,150,098
210 Fire	2,679,466	2,710,574	2,894,124
220 Municipal Court	217,708	220,266	235,824
230 Fire Marshal	90,804	96,730	101,455
240 Animal Control	150,423	152,613	169,054
300 Code Enforcement/Inspections	289,888	308,113	371,711
310 Offender Program	54,013	23,314	27,480
320 Streets	1,529,009	1,639,826	1,817,096
330 Sanitation	1,038,045	942,624	975,646
350 Landfill	485,399	837,126	601,760
360 Compost	121,607	118,110	120,795
370 Parks	350,499	355,604	333,410
375 Sports Complex	0	0	162,846
380 Swimming Pool	42,311	72,587	73,650
390 Golf Course	1,766,530	536,565	764,765
410 Lake	21,149	82,743	28,075
420 City Hall	160,787	113,816	112,156
000 Non-Departmental	206,912	220,756	218,870
000 Debt Service	825,321	886,830	910,473
000 Transfers Out	292,384	192,000	251,000
TOTAL	$15,339,305	$14,843,692	$15,817,033

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 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$ 18,064**	**$ 18,062**	**$ 18,064**
51 – Supplies and Materials	**14,763**	**9,800**	**14,450**
55 – Contractual Services	**118,373**	**107,421**	**112,200**
56 – Miscellaneous	**0**	**2,500**	**0**
61 – Land	**25,748**	**72,000**	**0**
63 – Equipment	**10,246**	**0**	**0**
Total	**$187,194**	**$209,783**	**$144,714**

Budget Highlights:

5110 – Office Supplies – (RB) Supplies for color printers, moved from non-departmental ($2,000.00)
5129 – Election Expense - (RB) District 1&3 elections and possible Charter Amendment elections
5521 – Special Services – Sympathy donations, star employee awards, retirement gifts, Christmas certificates, service pins, employee picnic. (RB) Mineral ownership research at park and golf course. ($7,800.00)
5521-05 –Special Services Engineers – Misc. Downtown Plans/Districts ($10,000 Escrow Cash)
5555 – Education & Training - Local and community events, including Chamber Banquet.

FUND: 002- GENERAL FUND DIV: 001- ADMINISTRATION

DEPT: 110 CITY COUNCIL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARY	18,000	18,000	18,000
5065	WORKERS' COMPENSATION	64	62	64
	** CATEGORY TOTALS	18,064	18,062	18,064
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	4,518	3,000	4,000
5112	FOOD SUPPLIES	2,378	3,500	3,500
5117	MINOR APPARATUS	77	200	200
5124	POSTAGE	245	250	250
5129	ELECTION EXPENSE	7,545	2,850	6,500
	** CATEGORY TOTALS	14,763	9,800	14,450
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	1,118	1,200	1,200
5520	INSURANCE	37,350	35,000	35,000
5521	SPECIAL SERVICES	16,534	30,000	25,000
5521-05	SPL SERVICES-ENGINEERS	22,131	221	10,000
5525	ADVERTISING	3,125	4,000	4,000
5530	TRAVEL EXPENSE	12,235	10,000	10,000
5540	DUES & SUBSCRIPTIONS	21,955	24,000	24,000
5555	EDUCATION & TRAINING	2,807	3,000	3,000
5580	SETTLES HOTEL	1,118	0	0
	** CATEGORY TOTALS	118,373	107,421	112,200
56- SUNDRY CHARGES				
5616	JUDGEMENTS & DAMAGES	0	2,500	0
	** CATEGORY TOTALS	0	2,500	0
61- LAND				
6100	LAND	25,748	72,000	0
	** CATEGORY TOTALS	25,748	72,000	0
63- EQUIPMENT				
6310	FURNITURE & FIXTURES	10,246	0	0

FUND: 002- GENERAL FUND DIV: 001- ADMINISTRATION

DEPT: 110 CITY COUNCIL

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
63- EQUIPMENT			
** CATEGORY TOTALS	10,246	0	0
*** DEPARTMENT TOTALS	187,194	209,783	144,714

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

- Developed and implemented financial review process for energy and efficiency program, as detailed in the energy conservation project
- Prepared and filed continuing financial disclosure reports for 2007 General Obligation Bonds and Certificates of Obligation

GOALS

- Consolidate records storage to a single facility and establish and monitor record destruction schedules
- Assist City Manager and department heads in budget monitoring strategies

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$335,996**	**$317,449**	**$370,910**
51 – Supplies and Materials	**13,716**	**13,900**	**15,200**
55 – Contractual Services	**36,293**	**55,680**	**56,785**
Total	**$385,915**	**$387,029**	**$442,895**

Budget Highlights:

5110 – Office Supplies – (PB) New computer for Finance Director.
5521-07 – Special Services Accountants – Annual audit cost (PB) Anticipated increase in new audit contract
5555 – Education & Training – (PB) Leadership class for Assistant Finance Director ($400.00)

FUND: 002- GENERAL FUND DIV: 002- FINANCE

DEPT: 120 FINANCE DEPARTMENT

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	236,107	224,486	260,278
5015	AUTO ALLOWANCE	6,000	6,000	6,600
5021	TERMINATION PAY	4,260	0	0
5022	VACATION BUY BACK	5,189	3,453	4,000
5035	OVERTIME	1,423	4,000	4,000
5045	LONGEVITY	3,234	3,496	4,115
5050	RETIREMENT	27,806	26,698	34,791
5060	GROUP INSURANCE	28,085	26,178	29,920
5065	WORKERS' COMPENSATION	984	953	1,083
5070	RETIREMENT-DEFERRED COMP	13,990	13,222	15,373
5075	LIFE & DISABILITY INSURANCE	5,059	4,676	6,110
5080	MEDICARE	3,753	3,753	4,046
5085	UNEMPLOYMENT TAXES	16	534	594
	** CATEGORY TOTALS	335,906	317,449	370,910
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	8,128	7,500	8,500
5112	FOOD SUPPLIES	0	150	150
5118	JANITORIAL SUPPLIES	0	50	50
5124	POSTAGE	5,588	6,200	6,500
	** CATEGORY TOTALS	13,716	13,900	15,200
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	2,293	2,500	2,500
5520	INSURANCE	368	500	950
5521	SPECIAL SERVICES	865	3,980	4,750
5521-07	SPECIAL SERVICES-ACCOUNTANTS	20,746	40,000	40,000
5525	ADVERTISING	1,199	500	500
5530	TRAVEL EXPENSE	8,080	5,000	6,000
5540	DUES & SUBSCRIPTIONS	1,525	1,250	1,250
5541	PERMITS,LICENSES,TESTING FEES	642	1,100	235
5555	EDUCATION AND TRAINING	575	850	600
	** CATEGORY TOTALS	36,293	55,680	56,785
	*** DEPARTMENT TOTALS	385,915	387,029	442,895

FUND: 002- GENERAL FUND DIV: 002- FINANCE

DEPT: 120 FINANCE DEPARTMENT

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
DIRECTOR OF FINANCE	24	2157-3284	01	01	01
ASST DIRECTOR OF FINANCE	22	1771-2695	01	01	01
STAFF ACCOUNTANT	16	1192-1815	02	02	02
ASSISTANT CITY SECRETARY	14	1081-1644	01	01	01
ACCOUNTS PAYABLE TECHNICIAN	12	979-1490	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

- Coordinated efforts in securing a favorable electric service provider contract
- Participated in steering committee's suspension and review of Oncor's rate increase request

GOALS

- Monitor facilitation of sanitation route study and develop additional strategies to improve fuel efficiency and reduce operating costs
- Continue monitoring departmental expenditures to determine areas for cost savings and operational efficiencies

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$199,729**	**$208,045**	**$222,912**
51 – Supplies and Materials	**1,882**	**2,200**	**2,200**
55 – Contractual Services	**10,136**	**12,980**	**11,680**
Total	**$211,747**	**$223,225**	**$236,792**

Budget Highlights:

5541 – Permits, Licenses, Testing - Software licensing fees

FUND: 002- GENERAL FUND DIV: 001- ADMINISTRATION

DEPT: 130 CITY MANAGER

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	141,878	149,929	157,166
5015	AUTO ALLOWANCE	7,800	7,800	7,800
5022	VACATION BUY BACK	3,262	3,436	3,700
5045	LONGEVITY	4,996	5,267	5,679
5050	RETIREMENT	17,092	15,837	21,741
5060	GROUP INSURANCE	12,508	11,370	11,862
5065	WORKERS' COMPENSATION	603	584	680
5070	RETIREMENT-DEFERRED COMP	8,603	8,929	9,607
5075	LIFE & DISABILITY INSURANCE	2,553	4,223	3,819
5080	MEDICARE	428	484	660
5085	UNEMPLOYMENT TAXES	6	186	198
	** CATEGORY TOTALS	199,729	208,045	222,912
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	1,537	2,000	2,000
5112	FOOD	102	150	150
5117	MINOR APPARATUS	143	0	0
5124	POSTAGE	100	50	50
	** CATEGORY TOTALS	1,882	2,200	2,200
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	1,172	1,200	1,200
5520	INSURANCE	51-	130	350
5530	TRAVEL EXPENSE	7,903	10,000	8,000
5540	DUES & SUBSCRIPTION	588	600	600
5541	PERMITS, LICENSES, TESTING FEE	0	600	1,080
5555	EDUCATION & TRAINING	524	450	450
	** CATEGORY TOTALS	10,136	12,980	11,680
	*** DEPARTMENT TOTALS	211,747	223,225	236,792

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
CITY MANAGER	N/A	N/A	01	01	01
ADMINISTRATIVE ASSISTANT	12	979-1490	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

- Implemented a new 4 camera video system for recording City Council meetings
- Purchased a new domain (www.mybigspring.com) to allow users to easily remember and locate our website
- Installed a new weather station which shows current wind speed and direction, temperature, and chance of rain
- Established drafting standards (title, block and numbering system) of map layers

GOALS

- Implement a new network security system which will involve all physical aspects of the network and will insure that encryption is utilized both to and from the network
- Continue to implement paperless programs for information system reports, maps, and plans
- Continue mapping update projects for the City's infrastructure
- GPS fire hydrants, water and sewer lines valves and manholes to update mapping records

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$103,968**	**$ 81,055**	**$102,298**
51 – Supplies and Materials	**6,373**	**6,351**	**11,300**
54 – Maintenance of Equipment	**16,165**	**18,950**	**19,795**
55 – Contractual Services	**7,155**	**15,750**	**6,348**
62 – Building and Structures	**6,080**	**10,000**	**0**
63 – Equipment	**0**	**20,000**	**0**
Total	**$139,741**	**$152,106**	**$139,741**

Budget Highlights:

5110 – Office Supplies – (PB) Replacement computer for channel 17.
5117 – Minor Apparatus – (RB) Weather station equipment for Channel 17 (PB) Replacement backup tape system for our main servers. ($4,000.00)
5411 – Maintenance of Furniture & Fixtures – Annual maintenance agreements
5521 – Professional Services – (RB) New communications tower on the City's impound lot
6226 – Miscellaneous Structures – (RB) Fiber optics system replacing Settles tower connections
6310 – Furniture & Fixtures – (RB) New video camera system, which includes remote site filming for public meetings and community events. (funded through Technology Escrow Fund)

FUND: 002- GENERAL FUND DIV: 002- FINANCE

DEPT: 140 INFORMATION TECHNOLOGY

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	69,173	58,762	71,922
5015	AUTO ALLOWANCE	4,750	1,750	3,300
5021	TERMINATION PAY	1,368	0	0
5022	VACATION BUY BACK	1,564	0	0
5035	OVERTIME	537	128	1,000
5045	LONGEVITY	3,031	0	82
5050	RETIREMENT	8,493	7,328	9,515
5060	GROUP INSURANCE	7,471	7,500	9,000
5065	WORKERS' COMPENSATION	383	371	297
5070	RETIREMENT-DEFERRED COMP	4,414	2,538	4,205
5075	LIFE & DISABILITY INSURANCE	1,594	1,443	1,672
5080	MEDICARE	1,190	943	1,107
5085	UNEMPLOYMENT TAXES	0	292	198
	** CATEGORY TOTALS	103,968	81,055	102,298
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	5,914	5,000	6,500
5116	GASOLINE, OIL & GREASE	457	661	750
5117	MINOR APPARATUS	0	640	4,000
5124	POSTAGE	2	50	50
	** CATEGORY TOTALS	6,373	6,351	11,300
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. FURNITURE & FIXTURES	15,671	18,400	19,245
5412	VEHICLE MAINTENANCE	494	550	550
	** CATEGORY TOTALS	16,165	18,950	19,795
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	1,153	1,100	900
5520	INSURANCE	9-	100	250
5521	SPECIAL SERVICES	2,475	12,000	0
5530	TRAVEL EXPENSE	1,215	0	1,000
5541	LICENSES,PERMITS,TESTING FEES	2,123	2,500	3,798
5555	EDUCATION & TRAINING	198	50	400
	** CATEGORY TOTALS	7,155	15,750	6,348

FUND: 002- GENERAL FUND DIV: 002- FINANCE

DEPT: 140 INFORMATION TECHNOLOGY

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
62- BUILDINGS & STRUCTURES			
6226 MISCELLANEOUS STRUCTURES	6,080	10,000	0
** CATEGORY TOTALS	6,080	10,000	0
63- EQUIPMENT			
6310 FURNITURE, FIXTURE	0	20,000	0
** CATEGORY TOTALS	0	20,000	0
*** DEPARTMENT TOTALS	139,741	152,106	139,741

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
INFORMATION TECHNOLOGY MANAGER	19	1384-2105	01	01	01
ENGINEERING DESIGN TECHNICIAN	16	1193-1815	00	01	01
			01	02	02

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.

ACHIEVEMENTS

- Negotiated a new operating agreement with Cornell Corrections that retains the prisoner per day payments for as long as there is an existing prison facilities lease
- Prepared Historic Preservation Zoning and Historic Tax Abatement Ordinances that will create a Historic Preservation Commission and aid in revitalization of historic areas and properties throughout the city
- Revised building codes, junked vehicle ordinance and sanitation and weed ordinance adding minimum fines and higher fines for second offenses
- Along with ADA Advisory Committee and staff, created and began implementation of a Curb Ramp Transition Plan and Facilities Transition Plan

GOALS

- Continue reviewing and updating city codes - including food service regulation, fire code, outdoor advertising, alcoholic beverage regulation, and sexually oriented business regulation
- Improve departmental scheduling, filing and project intake systems to work more efficiently with council and other departments

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$ 77,689**	**$124,053**	**$138,750**
51 – Supplies and Materials	**1,996**	**3,800**	**3,000**
55 – Contractual Services	**32,591**	**10,268**	**10,250**
Total	**$112,276**	**$138,121**	**$152,000**

Budget Highlights:

5010 – Salaries – (RB) Transition from contract part time staff to full time employee
5110 – Office Supplies – (RB) New desk, locking file cabinet and legal books
(PB) Scheduling software, scanner/printer and legal books
5530 – Travel Expense – Legislative Updates, TML, TCAA Conference, Economic Development Training.
5540 – Dues and Subscriptions – Includes $625.00 for IMLA

FUND: 002- GENERAL FUND DIV: 001- ADMINISTRATION

DEPT: 150 LEGAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	55,578	93,649	101,276
5015	AUTO ALLOWANCE	4,250	6,000	6,600
5045	LONGEVITY	0	48	106
5050	RETIREMENT	6,353	9,598	13,466
5060	GROUP INSURANCE	6,700	6,613	6,900
5065	WORKERS' COMPENSATION	0	0	422
5070	RETIREMENT-DEFERRED COMP	3,227	5,323	5,950
5075	LIFE & DISABILITY INSURANCE	732	1,183	2,365
5080	MEDICARE	849	1,546	1,566
5085	UNEMPLOYMENT TAXES	0	93	99
	** CATEGORY TOTALS	77,689	124,053	138,750
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	1,832	3,300	2,500
5124	POSTAGE	164	500	500
	** CATEGORY TOTALS	1,996	3,800	3,000
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	530	850	850
5520	INSURANCE	17-	60	150
5521	SPECIAL SERVICES	822	1,758	500
5521-11	SPECIAL SERVICES-ATTORNEY FEES	27,350	1,500	2,000
5530	TRAVEL EXPENSE	3,396	4,000	5,000
5540	DUES & SUBSCRIPTIONS	447	1,200	1,600
5541	LICENSES,PERMITS,TESTING FEES	0	400	0
5555	EDUCATION & TRAINING	63	500	150
	** CATEGORY TOTALS	32,591	10,268	10,250
	*** DEPARTMENT TOTALS	112,276	138,121	152,000

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
CITY ATTORNEY	CA		01	01	01
LEGAL ASSISTANT 1	14	1070-1550	00	00	01
			01	01	02

Dept. 160 – Human Resources General Fund

Human Resources provides recruitment, employee orientation, job classification, benefits management, payroll processing, personnel policies, and maintains files for 266 City employees. The department also sponsors safety programs to increase awareness of potential workplace hazards.

ACHIEVEMENTS

- Established hiring incentives for police officers and fire fighters
- Implemented a new process for all drug screens for quicker results and a reduction in cost
- Updated hiring and safety procedures

GOALS

- Establish training programs for supervisory personnel
- Revise orientation procedures for newly hired employees
- Complete policies and procedures updates and develop procedural manuals for Human Resource personnel
- Expand wellness program and monitor effectiveness

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$162,545**	**$191,617**	**$216,472**
51 – Supplies and Materials	**6,264**	**9,000**	**7,000**
54 – Maintenance of Equipment	**2,547**	**2,915**	**2,921**
55 – Contractual Services	**81,856**	**89,151**	**81,824**
Total	**$253,212**	**$292,683**	**$308,217**

Budget Highlights:

5110 – Office Supplies – (PB) Addition of three locking file cabinets
5525 – Advertising – Increase in advertising for new employees
5570 – Civil Service – Increase in costs associated with Meet and Conference consultants and training.

FUND: 002- GENERAL FUND DIV: 003- PERSONNEL

DEPT: 160 HUMAN RESOURCES

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	120,340	134,699	149,158
5015	AUTO ALLOWANCE	1,250	6,000	6,600
5021	TERMINATION PAY	0	803	0
5022	VACATION BUY BACK	0	2,079	2,225
5035	OVERTIME	24	200	500
5045	LONGEVITY	381	2,455	3,104
5050	RETIREMENT	13,439	14,845	20,150
5060	GROUP INSURANCE	15,242	16,481	18,923
5065	WORKERS' COMPENSATION	584	566	630
5070	RETIREMENT-DEFERRED COMP	6,606	7,739	8,904
5075	LIFE & DISABILITY INSURANCE	2,777	3,065	3,539
5080	MEDICARE	1,772	2,273	2,343
5085	UNEMPLOYMENT TAXES	130	412	396
	** CATEGORY TOTALS	162,545	191,617	216,472
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	4,840	7,200	5,000
5112	FOOD SUPPLIES	0	200	300
5117	MINOR APPARATUS	5	0	0
5124	POSTAGE	1,419	1,600	1,700
	** CATEGORY TOTALS	6,264	9,000	7,000
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. FURNITURE & FIXTURES	2,547	2,915	2,921
	** CATEGORY TOTALS	2,547	2,915	2,921
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	1,688	2,000	2,000
5515	HIRE OF EQUIPMENT	5,040	5,904	5,904
5520	INSURANCE	65-	120	400
5521	SPECIAL SERVICES	2,000	0	0
5521-13	SPCL SVCS-EMPLOYEE TESTING	22,373	28,000	22,000
5525	ADVERTISING	22,227	25,000	15,000
5530	TRAVEL EXPENSE	5,213	2,810	2,500
5540	DUES & SUBSCRIPTIONS	1,000	1,345	1,345
5541	PERMITS,LICENSES,&TESTING FEES	231	972	675

FUND: 002- GENERAL FUND DIV: 003- PERSONNEL

DEPT: 160 HUMAN RESOURCES

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
55- CONTRACTUAL SERVICES				
5555	EDUCATION & TRAINING	1,186	1,000	2,000
5570	CIVIL SERVICE	20,963	22,000	30,000
	** CATEGORY TOTALS	81,856	89,151	81,824
	*** DEPARTMENT TOTALS	253,212	292,683	308,217

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
DIRECTOR OF HUMAN RESOURCES	24	2158-3284	01	01	01
PAYROLL COORDINATOR	14	1081-1645	01	01	01
BENEFITS COORDINATOR	13	1029-1565	01	01	01
HUMAN RESOURCES TECH	12	979-1490	01	01	01
			04	04	04

Dept. 170 – Special Projects General Fund

This department is responsible for coordination and supervision of special projects. Prior to the 2006-07 fiscal year, liaison costs between the City and Cornell Corrections were accounted for in this department.

GOALS

- Function as resident project coordinator for bond projects and serve as liaison between the engineer, contractor and City administration

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$81,236**	**$71,684**	**$73,056**
51 – Supplies and Materials	**1,236**	**1,472**	**1,650**
54 – Maintenance of Equipment	**810**	**1,000**	**1,200**
55 – Contractual Services	**2,442**	**660**	**1,480**
Total	**$85,724**	**$74,816**	**$77,386**

FUND: 002- GENERAL FUND DIV: 001- ADMINISTRATION

DEPT: 170 SPECIAL PROJECTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	63,329	50,725	54,050
5022	VACATION BUY BACK	0	1,496	1,500
5035	OVERTIME	65	2,500	0
5045	LONGEVITY	434	126	556
5050	RETIREMENT	6,959	7,002	6,997
5060	GROUP INSURANCE	4,500	4,313	4,500
5065	WORKERS' COMPENSATION	242	235	219
5070	RETIREMENT-DEFERRED COMP	3,497	3,188	3,092
5075	LIFE & DISABILITY INSURANCE	1,272	1,153	1,229
5080	MEDICARE	938	853	814
5085	UNEMPLOYMENT TAXES	0	93	99
	** CATEGORY TOTALS	81,236	71,684	73,056
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	0	150	150
5116	GASOLINE, OIL & GREASE	1,236	1,322	1,500
	** CATEGORY TOTALS	1,236	1,472	1,650
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	810	1,000	1,200
	** CATEGORY TOTALS	810	1,000	1,200
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	444	420	420
5520	INSURANCE	264	140	200
5530	TRAVEL EXPENSE	1,724	0	500
5541	ADMINISTRATIVE FEES	0	0	260
5555	EDUCATION AND TRAINING	10	100	100
	** CATEGORY TOTALS	2,442	660	1,480
	*** DEPARTMENT TOTALS	85,724	74,816	77,386

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
Project Manager	22	1771-2695	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

- Expanded our departmental career ladder in an effort to retain law enforcement personnel
- Established additional recruitment techniques to attract new employees
- Implemented a new identification card system for city employees

GOALS

- Evaluate and improve records management system
- Continue to review programs to help retain present employees
- Establish new procedures for jailing of prisoners in the new county jail

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$2,978,184**	**$3,158,571**	**$3,485,472**
51 – Supplies and Materials	**179,851**	**217,442**	**238,850**
52 – Maintenance of Land	**209**	**250**	**500**
53 – Maint. of Bldg./Structures	**29,577**	**10,100**	**5,600**
54 – Maintenance of Equipment	**106,633**	**100,960**	**95,550**
55 – Contractual Services	**122,656**	**135,409**	**129,126**
56 – Miscellaneous	**23,820**	**43,000**	**10,000**
63 – Equipment	**17,999**	**0**	**0**
64 – Vehicles	**182,313**	**195,000**	**185,000**
Total	**$3,641,242**	**$3,860,732**	**$4,150,098**

Budget Highlights:

5110 – Office Supplies – (RB) $7,000.00 moved from 5411 to purchase desk top computers.
5117 – Minor Apparatus – Minor tools, radios, and other equipment
5311 – Buildings – (RB) Replace emergency generator.
5422 – Maintenance Heating & Cooling – (RB) Replaced compressor in training center
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, taser cartridges, and targets for training and qualifications
5582 – Emergency Management – Operation of the Emergency Warning System
6401 – Motor Vehicles – (RB) Five police vehicles and equipment (PB) Routine replacement of 5 vehicles

FUND: 002- GENERAL FUND DIV: 011- POLICE

DEPT: 200 POLICE

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	1,913,284	1,985,423	2,172,381
5015	AUTO ALLOWANCE	6,600	6,000	6,600
5021	TERMINATION PAY	16,475	40,000	47,000
5022	VACATION BUY BACK	29,736	30,566	31,500
5035	OVERTIME	178,751	271,947	200,000
5045	LONGEVITY	52,081	54,984	46,744
5050	RETIREMENT	239,729	241,407	316,168
5055	STANDBY PAY	20,350	23,400	31,200
5060	GROUP INSURANCE	251,255	240,652	306,374
5065	WORKERS' COMPENSATION	80,547	78,052	93,735
5070	RETIREMENT-DEFERRED COMP	121,052	105,919	139,702
5075	LIFE & DISABILITY INSURANCE	40,530	43,940	55,526
5080	MEDICARE	27,400	30,603	32,305
5085	UNEMPLOYMENT TAXES	394	5,678	6,237
	** CATEGORY TOTALS	2,978,184	3,158,571	3,485,472
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	26,207	35,000	25,000
5112	FOOD SUPPLIES	2,825	3,000	3,000
5113	ANIMAL EXPENSES-POLICE K-9 DOG	1,651	1,500	800
5114	WEARING APPAREL	25,883	30,000	33,000
5116	GASOLINE, OIL, & GREASE	98,868	123,417	154,000
5117	MINOR APPARATUS	11,201	12,000	12,000
5118	JANITORIAL SUPPLIES	3,440	3,000	3,000
5119	CHEMICALS	1,116	1,000	1,000
5120	MEDICAL AND SURGICAL	17	50	50
5121	EDUCATIONAL & RECREATION	2,598	2,675	1,000
5123	OTHER SUPPLIES	2,054	1,500	1,500
5124	POSTAGE	2,160	2,200	2,400
5128	UTILITIES	1,149	1,600	1,600
5130	JAIL	682	500	500
	** CATEGORY TOTALS	179,851	217,442	238,850
52- MAINTENANCE OF LAND				
5213	WEED EXTERMINATION AND CONTROL	209	250	500
	** CATEGORY TOTALS	209	250	500
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	29,467	8,500	5,000

FUND: 002- GENERAL FUND DIV: 011- POLICE

DEPT: 200 POLICE

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
53- MAINTENANCE BUILDINGS & STRUCTURES				
5314	MAINTENANCE OF SANITARY SEWER	110	1,600	600
	** CATEGORY TOTALS	29,577	10,100	5,600
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. FURNITURE & FIXTURES	11,726	800	3,000
5412	VEHICLE MAINTENANCE	90,734	90,000	85,000
5413	MAINTENANCE OF FIRE APPARATUS	61	160	150
5415	MAINTENANCE OF RADIOS	3,196	3,000	4,000
5422	MAINT HEATING & COOLING SYSTEM	916	4,000	1,000
5425	MAINT. MACHINERY,TOOLS & PUMPS	0	3,000	2,400
	** CATEGORY TOTALS	106,633	100,960	95,550
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	24,531	20,000	20,000
5515	HIRE OF EQUIPMENT	4,769	4,000	4,000
5520	INSURANCE	24,230	30,000	30,000
5521	SPECIAL SERVICES	16,700	26,000	20,000
5521-06	SPECIAL SERVICES-NARCOTICS	2,000	0	0
5521-08	SPL SERVICES-MEDICAL	2,460	500	500
5521-12	SPECIAL SERVICES-CIT POL ACADE	1,286	1,500	1,500
5525	ADVERTISING	426	215	200
5530	TRAVEL EXPENSE	13,609	10,000	14,000
5530-01	TRAVEL/TRAINING - STATE FUNDED	199	0	0
5540	DUES & SUBSCRIPTIONS	2,453	3,250	2,500
5541	PERMITS,LICENSES,TESTING FEES	355	944	426
5550	ELECTRICITY	18,102	23,000	23,000
5555	EDUCATION & TRAINING	10,532	15,000	12,000
5582	EMERGENCY MANAGEMENT	1,004	1,000	1,000
	** CATEGORY TOTALS	122,656	135,409	129,126
56- SUNDRY CHARGES				
5616	JUDGEMENTS AND DAMAGES	23,820	43,000	10,000
	** CATEGORY TOTALS	23,820	43,000	10,000
63- EQUIPMENT				
6310	FURNITURE, FIXTURE	17,999	0	0

FUND: 002- GENERAL FUND DIV: 011- POLICE

DEPT: 200 POLICE

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
63- EQUIPMENT			
** CATEGORY TOTALS	17,999	0	0
64- VEHICLES			
6401 MOTOR VEHICLES	182,313	195,000	185,000
** CATEGORY TOTALS	182,313	195,000	185,000
*** DEPARTMENT TOTALS	3,641,242	3,860,732	4,150,098

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
CHIEF OF POLICE	24	2158-3284	01	01	01
LIEUTENANT	22	1771-2695	04	04	03
SERGEANT	20	1453-2212	07	07	06
DETECTIVE	17	1253-1907	05	05	05
CORPORAL	17	1253-1907	15	15	13
POLICE OFFICER	15	1135-1728	10	12	15
INFORMATION TECH SPECIALIST	19	1383-2105	01	01	01
IDENTIFICATION TECHNICIAN	15	1135-1728	02	02	02
COMMUNICATIONS OFFICER	11	932-1418	08	08	09
ADMINISTRATIVE ASSISTANT	12	979-1490	01	01	01
JAILER	11	932-1418	04	04	04
RECORDS TECHNICIAN	10	887-1350	03	03	03
			61	63	63

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

- Trained all officers in required National Incident Management System
- Successfully utilized and coordinated mutual aid with surrounding responders in several multi-agency emergencies
- Processed new cadets through an on-line academy program
- Initiated state mandated employee physical program

GOALS

- Restructure department training program to better provide "hands-on-skills" training and document continuing education for state certifications
- Complete physicals for all department employees and schedule regular updates
- Implement wellness program as recommended by Texas Commission on Fire Protection

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	$2,467,899	$2,491,110	$2,669,258
51 – Supplies and Materials	79,095	100,028	105,150
53 – Maint. of Bldg./Structures	6,360	7,700	10,500
54 – Maint. of Equipment	45,676	45,150	45,150
55 – Contractual Services	56,422	59,636	64,066
56 – Miscellaneous	1,030	0	0
63 – Equipment	0	6,950	0
64 – Vehicles	22,984	0	0
Total	$2,679,467	$2,710,574	$2,894,124

Budget Highlights:

5110 – Office Supplies – (RB) Purchase new furniture for Fire Stations, Replace 1 computer
5114 – Wearing Apparel – (RB) New TCFP mandatory 10 year replacement for bunker gear. (PB) Continued mandated replacement of bunker gear.
5123 – Other Supplies – Includes rental of cylinders and breathing air
5311 – Building Maintenance – Continued maintenance and upkeep of all stations. (RB) Additional $2,200.00 for replacement of interior drain lines at station #5. (PB) $5,000.00 to remodel station #1 to accommodate Deputy Chiefs.
6310 – (RB) Purchased clothes washer

FUND: 002- GENERAL FUND DIV: 012- FIRE

DEPT: 210 FIRE

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	1,460,401	1,517,943	1,622,337
5021	TERMINATION PAY	56,013	35,000	45,000
5022	VACATION BUY BACK	13,027	39,811	40,000
5035	OVERTIME	253,580	215,728	200,000
5045	LONGEVITY	61,426	58,526	56,099
5050	RETIREMENT	203,987	183,527	236,405
5060	GROUP INSURANCE	210,543	220,115	226,534
5065	WORKERS' COMPENSATION	61,535	59,629	64,847
5070	RETIREMENT-DEFERRED COMP	99,627	100,662	108,549
5075	LIFE & DISABILITY INSURANCE	30,198	35,177	43,144
5080	MEDICARE	17,072	20,408	21,789
5085	UNEMPLOYMENT TAXES	490	4,584	4,554
	** CATEGORY TOTALS	2,467,899	2,491,110	2,669,258
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	6,580	6,500	5,000
5112	FOOD SUPPLIES	226	350	350
5114	WEARING APPAREL	28,427	28,500	25,000
5116	GASOLINE, OIL & GREASE	27,675	44,078	55,000
5117	MINOR APPARATUS	5,079	6,400	8,000
5118	JANITORIAL SUPPLIES	3,091	3,800	3,000
5119	CHEMICALS	975	1,000	1,000
5122	BOTANICAL & AGRICULTURAL	225	200	200
5123	OTHER SUPPLIES	2,880	3,000	3,000
5124	POSTAGE	71	100	100
5128	UTILITIES	3,867	4,500	4,500
	** CATEGORY TOTALS	79,096	98,428	105,150
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	6,360	7,700	10,500
	** CATEGORY TOTALS	6,360	7,700	10,500
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. FURNITURE & FIXTURES	67	0	0
5412	VEHICLE MAINTENANCE	39,259	40,000	40,000
5413	FIRE APPARATUS	4,607	5,600	4,000

FUND: 002- GENERAL FUND DIV: 012- FIRE

DEPT: 210 FIRE

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
5415	MAINTENANCE OF RADIOS	640	750	750
5417	MAINTENANCE OF MOWERS	131	200	200
5422	MAINT HEATING & COOLING SYSTEM	972	200	200
	** CATEGORY TOTALS	45,676	46,750	45,150
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	3,145	3,000	3,000
5520	INSURANCE	4,938	6,000	9,000
5530	TRAVEL EXPENSE	469	1,000	1,500
5535	RENTS	22,474	22,474	22,474
5540	DUES & SUBSCRIPTIONS	375	450	450
5541	PERMITS,LICENSES,TESTING FEES	2,149	3,412	2,842
5550	ELECTRICITY	12,457	14,300	14,300
5555	EDUCATION & TRAINING	5,091	3,500	5,000
5560	GAS FOR HEATING	5,324	5,500	5,500
	** CATEGORY TOTALS	56,422	59,636	64,066
56- SUNDRY CHARGES				
5616	JUDGEMENTS & DAMAGES	1,030	0	0
	** CATEGORY TOTALS	1,030	0	0
63- EQUIPMENT				
6310	FURNITURE, FIXTURES & FURNISH	0	6,950	0
	** CATEGORY TOTALS	0	6,950	0
64- VEHICLES				
6401	MOTOR VEHICLES	22,984	0	0
	** CATEGORY TOTALS	22,984	0	0
	*** DEPARTMENT TOTALS	2,679,467	2,710,574	2,894,124

FUND: 002- GENERAL FUND DIV: 012- FIRE

DEPT: 210 FIRE

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
FIRE CHIEF	24	2158-3284	01	01	01
DEPUTY CHIEF	DS	1533	03	03	03
LIEUTENANTS	LT	1286	12	12	12
APPARATUS ENGINEER	DR	1159	12	12	12
FIREFIGHTER/HOSEMAN	FF	1097	17	17	17
ADMIN SECRETARY PART-TIME	10	887-1349	01	01	01
			46	46	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

- Attained higher level certifications for municipal clerks
- Increased attendance in domestic violence programs
- Expanded juvenile community service program to include the Big Spring Police Department grant program

GOALS

- Expand domestic violence program to include juvenile offenses
- Electronically store arrest files
- Plan and budget for electronic citations for 2009-2010

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$186,643**	**$187,771**	**$206,835**
51 – Supplies and Materials	**11,204**	**9,000**	**7,100**
53 – Maint. of Bldg./Structures	**353**	**450**	**450**
54 – Maintenance of Equipment	**4,640**	**6,812**	**6,599**
55 – Contractual Services	**14,048**	**15,963**	**14,340**
56 – Miscellaneous	**820**	**270**	**500**
Total	**$217,708**	**$220,266**	**$235,824**

Budget Highlights:

5110 – Office Supplies – (RB) Ceiling mounted video projector for Council Chambers
5411 – Maintenance Furniture & Fixtures – (PB) Annual Maintenance fees ($6,099.00 to be funded from Court Technology Escrow)

FUND: 002- GENERAL FUND DIV: 013- MUNICIPAL JUDGE

DEPT: 220 MUNICIPAL COURT

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	131,063	131,476	142,690
5015	AUTO ALLOWANCE	5,875	6,000	6,600
5022	VACATION BUY BACK	1,564	1,659	1,750
5045	LONGEVITY	2,752	3,075	3,385
5050	RETIREMENT	15,110	14,516	19,270
5060	GROUP INSURANCE	17,250	17,250	18,000
5065	WORKERS' COMPENSATION	549	532	603
5070	RETIREMENT-DEFERRED COMP	7,598	7,676	8,515
5075	LIFE & DISABILITY INSURANCE	2,790	2,957	3,385
5080	MEDICARE	2,038	2,256	2,241
5085	UNEMPLOYMENT TAXES	54	374	396
	** CATEGORY TOTALS	186,643	187,771	206,835
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	3,307	4,100	2,000
5114	WEARING APPAREL	295	0	0
5117	MINOR APPARATUS	2,937	0	0
5124	POSTAGE	4,293	4,500	4,700
5128	UTILITIES	372	400	400
	** CATEGORY TOTALS	11,204	9,000	7,100
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	353	450	450
	** CATEGORY TOTALS	353	450	450
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. FURNITURE & FIXTURES	4,640	6,712	6,499
5422	MAINT. HEATING & COOLING SYSTM	0	100	100
	** CATEGORY TOTALS	4,640	6,812	6,599
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	2,614	2,800	2,700
5515	HIRE OF EQUIPMENT	1,677	1,440	1,440
5520	INSURANCE	661	800	1,000

FUND: 002- GENERAL FUND DIV: 013- MUNICIPAL JUDGE

DEPT: 220 MUNICIPAL COURT

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
55- CONTRACTUAL SERVICES				
5521	SPECIAL SERVICES	260	250	250
5530	TRAVEL EXPENSE	3,641	3,800	3,450
5540	DUES & SUBSCRIPTIONS	754	1,200	1,000
5541	PERMITS,LICENSES,TESTING FEES	240	1,173	0
5550	ELECTRICITY	3,880	4,400	4,400
5555	EDUCATION & TRAINING	321	100	100
	** CATEGORY TOTALS	14,048	15,963	14,340
56- SUNDRY CHARGES				
5637	COURT COST	820	270	500
	** CATEGORY TOTALS	820	270	500
	*** DEPARTMENT TOTALS	217,708	220,266	235,824

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
JUDGE	N/A	N/A	01	01	01
COURT CLERK	14	1081-1645	01	01	01
DEPUTY COURT CLERK	10	887-1350	02	02	02
			04	04	04

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

- Worked with County Commissioners and Sheriff staff to finalize design of new county jail facility
- Trained new fire investigator for C shift
- Increased 11% of commercial inspections and 8% of licensed care inspections

GOALS

- Expand fire investigator training and certification levels to include Peace Officer Commissions
- Assist in construction reviews and inspection of the new county jail facility

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$78,350**	**$83,711**	**$ 88,405**
51 – Supplies and Materials	**6,866**	**9,138**	**8,500**
54 – Maintenance of Equipment	**756**	**1,660**	**910**
55 – Contractual Services	**4,832**	**3,251**	**3,640**
Total	**$90,804**	**$97,760**	**$101,455**

Budget Highlights:

5110 – Office Supplies – (RB) New computer
5125 – Fire Prevention Supplies – Supplies passed out during Fire Prevention Week

FUND: 002- GENERAL FUND DIV: 012- FIRE

DEPT: 230 FIRE MARSHAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	55,474	57,414	58,458
5022	VACATION BUY BACK	1,542	4,314	4,450
5045	LONGEVITY	3,680	3,824	3,916
5050	RETIREMENT	6,738	5,777	8,019
5060	GROUP INSURANCE	4,500	5,713	5,960
5065	WORKERS' COMPENSATION	1,986	1,925	2,292
5070	RETIREMENT-DEFERRED COMP	3,298	3,491	3,682
5075	LIFE & DISABILITY INSURANCE	1,132	1,160	1,464
5080	MEDICARE	0	0	65
5085	UNEMPLOYMENT TAXES	0	93	99
	** CATEGORY TOTALS	78,350	83,711	88,405
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	113	1,200	250
5113	EXPENSES FOR K-9 ARSON ANIMAL	385	250	500
5114	WEARING APPAREL	417	400	400
5116	GASOLINE, OIL & GREASE	4,105	4,408	5,500
5117	MINOR APPARATUS	0	1,030	0
5123	OTHER SUPPLIES	97	100	100
5125	FIRE PREVENTION SUPPLIES	1,749	1,750	1,750
	** CATEGORY TOTALS	6,866	9,138	8,500
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	630	1,500	750
5415	MAINTENANCE OF RADIOS	126	160	160
	** CATEGORY TOTALS	756	1,660	910
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	761	800	800
5520	INSURANCE	200	220	320
5525	ADVERTISING	50	50	50
5530	TRAVEL EXPENSE	1,373	400	1,000
5540	DUES & SUBSCRIPTIONS	1,181	1,345	1,345
5541	PERMITS, LICENSES,TESTING FEES	141	311	0
5555	EDUCATION & TRAINING	1,126	125	125
	** CATEGORY TOTALS	4,832	3,251	3,640

FUND: 002- GENERAL FUND DIV: 012- FIRE

DEPT: 230 FIRE MARSHAL

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
*** DEPARTMENT TOTALS	90,804	97,760	101,455

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
FIRE MARSHAL	FM	1394	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

- Began construction on new animal shelter annex, funded through 2007 Certificates of Obligations
- Initiated programs to work with Animal Control Board and volunteers to help return pets to owners, including posting pictures of animals on laptop computer for public viewing
- Implemented a cooperative effort with animal rescue organizations to place pure breed animals in new homes

GOALS

- Process the newly hired animal warden through the state mandated training program
- Require all wardens to attend continuing education seminars for additional training
- Conduct grand opening of new shelter with goal of increasing adoptions and operating hours

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$101,319**	**$109,414**	**$120,054**
51 – Supplies and Materials	**21,397**	**26,649**	**31,100**
52 – Maintenance of Land	**0**	**50**	**50**
53 – Maint. Of Bldg./Structures	**129**	**600**	**1,100**
54 – Maintenance of Equipment	**4,875**	**7,100**	**5,400**
55 – Contractual Services	**6,604**	**8,800**	**11,350**
64 – Vehicles	**16,099**	**0**	**0**
Total	**$150,423**	**$152,613**	**$169,054**

Budget Highlights:

5117 – Minor Apparatus – (PB) Replace traps that are in disrepair.
5120 – Medical & Surgical – Chip insertions, shots (rabies and vaccinations)
5421 – (RB) Replace 2 evaporative coolers
5521 – Special Services – Costs associated with rabies and West Nile disease
5530 – (PB) New mandated training for wardens

FUND: 002- GENERAL FUND DIV: 011- POLICE

DEPT: 240 ANIMAL CONTROL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	63,335	70,375	76,738
5021	TERMINATION PAY	63	0	0
5035	OVERTIME	5,721	5,455	4,000
5045	LONGEVITY	240	371	549
5050	RETIREMENT	7,645	8,158	10,623
5055	STANDBY PAY	2,600	2,600	3,900
5060	GROUP INSURANCE	13,102	13,007	13,962
5065	WORKERS' COMPENSATION	2,053	1,989	2,189
5070	RETIREMENT-DEFERRED COMP	3,892	4,239	4,694
5075	LIFE & DISABILITY INSURANCE	1,428	1,660	1,866
5080	MEDICARE	1,046	1,228	1,236
5085	UNEMPLOYMENT TAXES	194	332	297
	** CATEGORY TOTALS	101,319	109,414	120,054
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	343	800	400
5114	WEARING APPAREL	500	700	700
5115	ANIMAL FOOD	1,005	1,500	2,000
5116	GASOLINE, OIL & GREASE	13,249	16,749	20,900
5117	MINOR APPARATUS	1,197	1,000	1,200
5118	JANITORIAL SUPPLIES	384	500	500
5119	CHEMICALS	0	100	100
5120	MEDICAL & SURGICAL	3,561	4,000	4,000
5124	POSTAGE	0	100	100
5128	UTILITIES	1,158	1,200	1,200
	** CATEGORY TOTALS	21,397	26,649	31,100
52- MAINTENANCE OF LAND				
5210	LAND MAINTENANCE	0	50	50
	** CATEGORY TOTALS	0	50	50
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	129	500	1,000
5314	MAINTENANCE OF SANITARY SEWER	0	100	100
	** CATEGORY TOTALS	129	600	1,100

FUND: 002- GENERAL FUND DIV: 011- POLICE

DEPT: 240 ANIMAL CONTROL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	4,607	5,500	5,000
5415	MAINTENANCE OF RADIOS	243	300	300
5422	MAINT. HEATING & COOLING SYST	25	1,300	100
	** CATEGORY TOTALS	4,875	7,100	5,400
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	707	800	800
5520	INSURANCE	719	750	1,300
5521	SPECIAL SERVICES	1,722	1,200	1,200
5530	TRAVEL EXPENSE	0	500	1,000
5541	PERMITS,LICENSES,TESTING FEES	0	50	50
5550	ELECTRICITY	3,456	5,500	7,000
	** CATEGORY TOTALS	6,604	8,800	11,350
64- VEHICLES				
6401	MOTOR VEHICLES	16,099	0	0
	** CATEGORY TOTALS	16,099	0	0
	*** DEPARTMENT TOTALS	150,423	152,613	169,054

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
ANIMAL CONTROL OFFICER	11	931-1418	03	03	03
			03	03	03

Dept. 300 – Code Enforcement 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

- Adopted 2006 International Codes and 2005 National Electric Codes
- Processed 190 domestic mail returned (DMR) lots and coordinated the sale of these properties with tax attorney
- Implemented new software for code related activities
- Continued education and certification of code officers

GOALS

- Purchase software to view tax records to update our mapping system
- Initiate a training program for restaurant inspections
- Designate target areas or zones for more efficient code enforcement

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$225,204**	**$223,444**	**$284,286**
51 – Supplies and Materials	**13,562**	**17,566**	**21,250**
54 – Maintenance of Equipment	**9,643**	**10,413**	**11,325**
55 – Contractual Services	**27,539**	**33,950**	**38,850**
64 – Vehicles	**13,940**	**22,740**	**16,000**
Total	**$289,888**	**$308,113**	**$371,711**

Budget Highlights:

5010 – Salaries – New employee – Permit and Code Technician $29,122
5110 – Office Supplies – (RB) New laptop computer
5541 – Dues and Subscriptions – County Map GIS System 5 computers @ $500.00 = $2,500.00
6401 – Vehicles – (RB) 1 pickup (PB) $16,000.00 for new permit code clerk.

FUND: 002- GENERAL FUND DIV: 021- PUBLIC WORKS

DEPT: 300 CODE ENFORCEMENT/INSPCTNS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	157,288	157,550	196,315
5022	VACATION BUY BACK	2,753	1,496	2,800
5035	OVERTIME	2,671	2,000	2,000
5045	LONGEVITY	2,803	3,900	4,402
5050	RETIREMENT	18,170	17,147	26,115
5055	STANDBY PAY	2,450	2,600	3,900
5060	GROUP INSURANCE	22,500	21,563	27,000
5065	WORKERS' COMPENSATION	1,548	1,500	1,996
5070	RETIREMENT-DEFERRED COMP	9,148	8,970	11,540
5075	LIFE & DISABILITY INSURANCE	3,387	3,656	4,587
5080	MEDICARE	2,452	2,595	3,037
5085	UNEMPLOYMENT TAXES	34	467	594
	** CATEGORY TOTALS	225,204	223,444	284,286
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	2,536	5,600	4,500
5112	FOOD SUPPLIES	84	0	0
5114	WEARING APPAREL	659	450	700
5116	GASOLINE, OIL, & GREASE	7,493	8,816	13,200
5117	MINOR APPARATUS	83	100	250
5118	JANITORIAL SUPPLIES	60	0	0
5123	OTHER SUPPLIES	76	100	100
5124	POSTAGE	2,571	2,500	2,500
	** CATEGORY TOTALS	13,562	17,566	21,250
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. FURNITURE & FIXTURES	3,083	3,083	3,400
5412	VEHICLE MAINTENANCE	6,323	7,000	7,500
5415	MAINTENANCE OF RADIOS	237	330	425
	** CATEGORY TOTALS	9,643	10,413	11,325
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	3,006	3,200	3,500
5520	INSURANCE	912	1,500	1,600
5521	SPECIAL SERVICES	1,422	5,000	3,500
5521-01	WEEDY LOTS MAINTENANCE	18,756	20,000	25,000

FUND: 002- GENERAL FUND DIV: 021- PUBLIC WORKS

DEPT: 300 CODE ENFORCEMENT/INSPCTNS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
55- CONTRACTUAL SERVICES				
5525	ADVERTISING	883	900	900
5530	TRAVEL EXPENSE	890	1,500	1,500
5540	DUES & SUBSCRIPTIONS	203	150	150
5541	PERMITS,LICENSES, TESTING FEES	948	1,500	2,500
5555	EDUCATION & TRAINING	519	200	200
	** CATEGORY TOTALS	27,539	33,950	38,850
64- VEHICLES				
6401	MOTOR VEHICLES	13,940	22,740	16,000
	** CATEGORY TOTALS	13,940	22,740	16,000
	*** DEPARTMENT TOTALS	289,888	308,113	371,711

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
BUILDING OFFICIAL	22	1771-2695	01	01	01
CODE ENFORCEMENT SUPERVISOR	16	1193-1815	00	01	01
SR. CODE ENFORCEMENT OFFICER	14	1081-1645	01	01	01
LICENSE/PERMIT TECHNICIAN	10	887-1350	01	01	02
ADMINISTRATIVE TECHNICIAN	10	887-1350	01	01	01
			04	05	06

Dept. 310 – Offender Program General Fund

The Offender Program funds 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.

ACHIEVEMENTS

- Constructed a chapel at Mount Olive Cemetery

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
51 – Supplies & Materials	$24,910	$19,034	$22,060
54 – Maintenance of Equipment	6,845	2,100	3,100
55 – Contractual Services	1,703	2,180	2,320
64 – Vehicles	20,555	0	0
Total	$54,013	$23,314	$27,480

FUND: 002- GENERAL FUND DIV: 021- PUBLIC WORKS

DEPT: 310 OFFENDER PROGRAM

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	22	0	0
5112	FOOD SUPPLIES	10,211	7,000	8,000
5114	WEARING APPAREL	169	400	400
5116	GASOLINE, OIL & GREASE	10,990	7,934	9,900
5117	MINOR APARATUS	2,508	2,500	2,500
5118	JANITORIAL SUPPLIES	14	200	200
5120	MEDICAL & SURGICAL	0	0	60
5123	OTHER SUPPLIES	996	1,000	1,000
	** CATEGORY TOTALS	24,910	19,034	22,060
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	6,845	2,000	3,000
5425	MAINT. MACHINERY, TOOLS, PUMPS	0	100	100
	** CATEGORY TOTALS	6,845	2,100	3,100
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	444	420	420
5520	INSURANCE	1,259	1,760	1,900
	** CATEGORY TOTALS	1,703	2,180	2,320
64- VEHICLES				
6401	MOTOR VEHICLES	20,555	0	0
	** CATEGORY TOTALS	20,555	0	0
	*** DEPARTMENT TOTALS	54,013	23,314	27,480

Dept. 320 – Streets General Fund

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

ACHIEVEMENTS

- Continued use of millings to improve alleyways and unpaved roadways
- Eliminated unpaved roadways within the City limits through seal coat and double seat coat program
- Promoted a more pleasing community through the removal of substandard structures
- Initiated intersection reconstruction program
- Improved traffic signal systems with energy efficient lamps

GOALS

- Extend street life through continuation of seal coat program
- Increase crack sealing of high traffic roadways to assist in the prevention of base failure
- Add curb cuts for the City's American with Disabilities Act (ADA) transition plan

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$574,143**	**$576,752**	**$639,386**
51 – Supplies and Materials	**88,964**	**90,274**	**111,450**
53 – Maint. of Bldg./Structures	**176,040**	**216,000**	**442,000**
54 – Maint. of Equipment	**99,718**	**124,180**	**126,660**
55 – Contractual Services	**376,631**	**374,100**	**371,600**
56 – Miscellaneous	**2,271**	**50**	**1,000**
63 – Equipment	**81,849**	**0**	**35,000**
64 – Vehicles	**129,393**	**258,470**	**90,000**
Total	**$1,529,009**	**$1,639,826**	**$1,817,096**

Budget Highlights:

5114 – Wearing Apparel - (PB) Coveralls for all street employees.
5117 – Minor Apparatus – (PB) 2 weed eaters, 2 chain saws, tamper, first aid kits, lutes and shovels
5119 – Chemicals – (RB) (PB)Mosquito & weed chemicals
5318 – Maintenance of Paved & Unpaved – Seal coat project
5318-01 – Maint Paved Streets – (RB) Curb cut at Canterbury (PB) ADA compliance
5515 – Hire of Equipment – Annual backhoe lease
5550 – Electricity – Street lighting
6314 – Mowers & Equipment – (PB) Tractor with Cab to mow ROW and DMR lots ($35,000)
6404 – Heavy Equipment – (RB) Asphalt distributor ($112,500) and Street sweeper ($145,970)

FUND: 002- GENERAL FUND DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	355,696	364,139	392,645
5021	TERMINATION PAY	123	0	0
5022	VACATION BUY BACK	3,780	2,710	3,000
5035	OVERTIME	16,730	12,000	18,000
5045	LONGEVITY	14,506	15,711	17,302
5050	RETIREMENT	42,605	40,549	54,226
5055	STANDBY PAY	2,400	2,600	3,900
5060	GROUP INSURANCE	63,735	63,953	66,382
5065	WORKERS' COMPENSATION	40,236	38,990	43,670
5070	RETIREMENT-DEFERRED COMP	21,431	20,896	23,960
5075	LIFE & DISABILITY INSURANCE	7,769	8,449	9,524
5080	MEDICARE	4,876	5,365	5,391
5085	UNEMPLOYMENT TAXES	256	1,390	1,386
	** CATEGORY TOTALS	574,143	576,752	639,386
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	921	1,000	1,000
5112	FOOD SUPPLIES	63	100	100
5114	WEARING APPAREL	5,214	4,500	6,700
5116	GASOLINE, OIL, & GREASE	65,315	70,524	88,000
5117	MINOR APPARATUS	9,294	3,000	4,500
5118	JANITORIAL SUPPLIES	197	200	200
5119	CHEMICALS	5,383	6,000	6,000
5120	MEDICAL & SURGICAL	0	100	100
5123	OTHER SUPPLIES	1,266	1,500	1,500
5124	POSTAGE	33	50	50
5128	UTILITIES	1,278	3,300	3,300
	** CATEGORY TOTALS	88,964	90,274	111,450
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	680	1,000	2,000
5318	MAINT. PAVED & UNPAVED STREETS	165,531	50,000	400,000
5318-01	MAINT. PAVED STREETS - A.D.A.	0	150,000	25,000
5320	STREET MARKERS	9,829	15,000	15,000
	** CATEGORY TOTALS	176,040	216,000	442,000
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	95,370	120,000	120,000

FUND: 002- GENERAL FUND DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
5413	MAINT. FIRE APPARATUS	0	60	60
5415	MAINTENANCE OF RADIOS	1,197	2,000	2,000
5421	SIGNAL SYSTEMS	2,859	1,500	4,000
5422	HEATING AND COOLING SYSTEMS	50	120	100
5425	MAINT. MACHINERY, TOOLS, PUMPS	242	500	500
	** CATEGORY TOTALS	99,718	124,180	126,660
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	1,295	1,200	1,200
5515	HIRE OF EQUIPMENT	13,534	15,100	11,100
5520	INSURANCE	5,955	6,500	8,000
5521-05	SPECIAL SVCS-ENGINEERING	6,483	0	0
5525	ADVERTISING	467	200	200
5530	TRAVEL EXPENSE	286	500	500
5541	PERMITS,LICENSES,TESTING FEES	636	800	800
5550	ELECTRICITY	347,106	348,500	348,500
5560	GAS FOR HEATING	869	1,300	1,300
	** CATEGORY TOTALS	376,631	374,100	371,600
56- SUNDRY CHARGES				
5616	JUDGEMENTS & DAMAGES	2,271	50	1,000
	** CATEGORY TOTALS	2,271	50	1,000
63- EQUIPMENT				
6311	MACHINERY & EQUIPMENT	14,849	0	0
6314	MOWERS & EQUIPMENT	0	0	35,000
6321	SIGNAL SYSTEMS	67,000	0	0
	** CATEGORY TOTALS	81,849	0	35,000
64- VEHICLES				
6401	MOTOR VEHICLES	14,308	0	0
6404	HEAVY EQUIPMENT	115,085	258,470	90,000
	** CATEGORY TOTALS	129,393	258,470	90,000

FUND: 002- GENERAL FUND DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
*** DEPARTMENT TOTALS	1,529,009	1,639,826	1,817,096

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
STREETS/PARKS MANAGER	21	1604-2441	01	01	01
STREET MAINT. SUPERVISOR	16	1192-1815	01	01	01
HEAVY EQUIPMENT OPERATOR	11	932-1418	08	08	08
TRAFFIC SYSTEM TECHNICIAN	12	979-1490	01	01	01
LIGHT EQUIPMENT OPERATOR	9	844-1284	02	02	02
ADMINISTRATIVE TECHNICIAN	10	887-1350	01	01	01
			14	14	14

Dept. 330 – Sanitation General Fund

The Sanitation Department provides mechanized refuse collection for all residential customers and 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

- Established a container maintenance program using federal inmate labor
- Established safety procedures for the removal of dumpsters which have fallen into the sanitation truck hopper

GOALS

- Revise collection routes, insuring better customer service, improved efficiency and reduction in fuel cost
- Designate a non-public area to wash sanitation and landfill equipment

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$332,336**	**$320,524**	**$350,784**
51 – Supplies and Materials	**136,190**	**165,983**	**198,750**
54 – Maintenance of Equipment	**248,460**	**241,555**	**215,200**
55 – Contractual Services	**18,557**	**21,562**	**23,412**
56 – Miscellaneous	**42,791**	**20,000**	**17,500**
63 – Equipment	**10,900**	**0**	**0**
64 – Vehicles	**248,811**	**173,000**	**170,000**
Total	**$1,038,045**	**$942,624**	**$975,646**

Budget Highlights:

5411 – Maintenance Furniture & Fixtures – (PB) GIS System for all sanitation trucks, 6 units @ $600.00 per unit = $3,600.00, includes software for tracking.
6401 – Motor Vehicle – 1 pickup
6404 – Heavy Equipment – (RB) Sanitation truck ($155,800) (PB) Sanitation truck ($170,000)

FUND: 002- GENERAL FUND DIV: 025- SANITATION

DEPT: 330 SANITATION

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	208,728	197,880	217,851
5021	TERMINATION PAY	0	5,625	0
5022	VACATION BUY BACK	3,539	3,065	3,200
5035	OVERTIME	14,554	14,000	16,000
5045	LONGEVITY	5,899	6,033	6,293
5050	RETIREMENT	25,304	22,983	30,588
5055	STANDBY PAY	1,500	1,300	1,950
5060	GROUP INSURANCE	38,885	36,264	37,922
5065	WORKERS' COMPENSATION	13,710	13,285	14,397
5070	RETIREMENT-DEFERRED COMP	12,780	11,936	13,516
5075	LIFE & DISABILITY INSURANCE	4,464	4,639	5,372
5080	MEDICARE	2,708	2,722	2,903
5085	UNEMPLOYMENT TAXES	265	792	792
	** CATEGORY TOTALS	332,336	320,524	350,784
51- SUPPLIES & MATERIALS				
5114	WEARING APPAREL	2,464	2,600	2,600
5116	GASOLINE, OIL & GREASE	102,966	132,233	165,000
5117	MINOR APPARATUS	490	750	750
5118	JANITORIAL SUPPLIES	112	300	300
5120	MEDICAL & SURGICAL SUPPLIES	0	100	100
5123	OTHER SUPPLIES	30,151	30,000	30,000
5124	POSTAGE	7	0	0
	** CATEGORY TOTALS	136,190	165,983	198,750
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. FURNITURE & FIXTURES	0	0	3,600
5412	VEHICLE MAINTENANCE	221,596	190,000	160,000
5415	MAINTENANCE OF RADIOS	767	1,305	1,350
5416	MAINT. SANITATION CONTAINERS	26,076	50,000	50,000
5425	MAINT. MACHINERY, TOOLS, PUMPS	21	250	250
	** CATEGORY TOTALS	248,460	241,555	215,200
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	1,447	1,500	1,500
5520	INSURANCE	8,410	11,150	13,000

FUND: 002- GENERAL FUND DIV: 025- SANITATION

DEPT: 330 SANITATION

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
55- CONTRACTUAL SERVICES				
5535	RENTS	6,612	6,612	6,612
5550	ELECTRICITY	2,088	2,300	2,300
	** CATEGORY TOTALS	18,557	21,562	23,412
56- SUNDRY CHARGES				
5616	JUDGEMENTS & DAMAGES	17,001	5,000	2,500
5643	BAD DEBT EXPENSE	25,790	15,000	15,000
	** CATEGORY TOTALS	42,791	20,000	17,500
63- EQUIPMENT				
6311	MACHINERY & EQUIPMENT	10,900	0	0
	** CATEGORY TOTALS	10,900	0	0
64- VEHICLES				
6401	MOTOR VEHICLES	0	18,000	0
6404	HEAVY EQUIPMENT	248,811	155,000	170,000
	** CATEGORY TOTALS	248,811	173,000	170,000
	*** DEPARTMENT TOTALS	1,038,045	942,624	975,646

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
SANITATION SUPERVISOR	14	1081-1645	01	01	01
CONTAINER MAINT. TECHNICIAN	12	979-1490	01	01	01
HEAVY EQUIPMENT OPERATOR	11	932-1418	06	06	06
			08	08	08

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

- Repaired facility fencing and bailer building
- Continued building new drainage and road in preparation of opening Cell # 2
- Submitted and received approval of our new Site Operating Plan

GOALS

- Work on enforcement of uncovered loads
- Research E-Waste programs
- Certify employees in landfill operations

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$234,534**	**$243,126**	**$272,760**
51 – Supplies and Materials	**50,093**	**87,340**	**107,300**
53 – Maint. of Bldg./Structures	**73**	**4,500**	**1,000**
54 – Maintenance of Equipment	**124,800**	**131,550**	**121,550**
55 – Contractual Services	**75,899**	**105,250**	**259,850**
64 – Vehicles	**0**	**265,360**	**0**
Total	**$485,399**	**$837,126**	**$762,460**

Budget Highlights:

5311 – Maint. Of Buildings – (RB) Repair bailer doors after ALON explosion
5521 – Special Services – Ground water monitoring
5521-05 – Special Services – Engineers –(RB) New site operating plan and Phase 1 environmental study for landfill (PB) New methane gas management plan for landfill.
5521-14 – Special Services TCEQ – Fees due to TCEQ for required permits and services
5530 – Travel Expense – Obtain MSW licensing for T. Darden, K. Davis and E. Castillo.
6404 – Heavy Equipment – (RB) New bulldozer with trade-in ($155,360)

FUND: 002- GENERAL FUND DIV: 025- SANITATION

DEPT: 350 LANDFILL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	145,961	149,661	167,264
5021	TERMINATION PAY	11	100	0
5022	VACATION BUY BACK	745	2,173	2,250
5035	OVERTIME	14,538	16,000	16,000
5045	LONGEVITY	2,380	2,883	3,402
5050	RETIREMENT	17,884	18,292	23,801
5055	STANDBY PAY	1,175	1,300	1,950
5060	GROUP INSURANCE	25,961	26,010	27,923
5065	WORKERS' COMPENSATION	11,200	10,855	12,111
5070	RETIREMENT-DEFERRED COMP	8,954	9,029	10,517
5075	LIFE & DISABILITY INSURANCE	3,096	3,530	4,180
5080	MEDICARE	2,394	2,731	2,768
5085	UNEMPLOYMENT TAXES	235	562	594
	** CATEGORY TOTALS	234,534	243,126	272,760
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	2,803	2,300	2,300
5112	FOOD SUPPLIES	89	100	100
5114	WEARING APPAREL	2,163	2,300	2,600
5116	GASOLINE, OIL & GREASE	43,270	79,340	99,000
5117	MINOR APPARATUS	793	1,000	1,000
5118	JANITORIAL SUPPLIES	435	300	200
5119	CHEMICALS	0	1,000	1,000
5120	MEDICAL & SURGICAL	0	50	50
5123	OTHER SUPPLIES	153	150	250
5128	UTILITIES	387	800	800
	** CATEGORY TOTALS	50,093	87,340	107,300
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	73	4,500	1,000
	** CATEGORY TOTALS	73	4,500	1,000
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	70,213	90,000	70,000
5413	FIRE APPARATUS	177	200	200
5415	RADIO MAINTENANCE	666	1,100	1,100

FUND: 002- GENERAL FUND DIV: 025- SANITATION

DEPT: 350 LANDFILL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
5422	MAINT. HEATING & COOLING SYST	0	250	250
5425	MAINT. MACHINERY, TOOLS, PUMPS	53,744	40,000	50,000
	** CATEGORY TOTALS	124,800	131,550	121,550
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	895	850	850
5520	INSURANCE	4,396	4,600	5,500
5521	SPECIAL SERVICES	13,946	16,000	176,700
5521-05	SPECIAL SERVICES-ENGINEERING	11,094	25,000	15,000
5521-14	SPECIAL SERVICES-TCEQ	30,361	44,000	44,000
5530	TRAVEL EXPENSE	0	1,000	2,000
5541	PERMITS,LICENSES,TESTING FEES	150	300	800
5550	ELECTRICITY	15,057	13,500	15,000
	** CATEGORY TOTALS	75,899	105,250	259,850
64- VEHICLES				
6404	HEAVY EQUIPMENT	0	265,360	0
	** CATEGORY TOTALS	0	265,360	0
	*** DEPARTMENT TOTALS	485,399	837,126	762,460

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
LANDFILL SUPERVISOR	16	1193-1815	01	01	01
HEAVY EQUIPMENT OPERATOR	11	932-1418	05	05	04
ADMINISTRATIVE TECHNICIAN	10	887-1350	01	01	01
			07	07	06

Dept. 360 – Compost Facility General Fund

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

- Continued to educate the public about organic recycling
- Provided compost to our citizens free of charge

GOALS

- Reduce more waste from entering landfill through additional recycling and composting methods

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$86,003**	**$85,352**	**$92,113**
51 – Supplies and Materials	**9,858**	**5,726**	**6,640**
53 – Maint. of Bldg./Structures	**84**	**500**	**250**
54 – Maintenance of Equipment	**19,491**	**20,725**	**15,725**
55 – Contractual Services	**6,171**	**5,807**	**6,067**
Total	**$121,607**	**$118,110**	**$120,795**

5412 – Maint of Vehicles – (RB) Repair tractor with new front end bucket

FUND: 002- GENERAL FUND DIV: 025- SANITATION

DEPT: 360 COMPOST FACILITY

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	53,920	53,941	58,291
5021	TERMINATION PAY	870	0	0
5035	OVERTIME	2,880	3,000	2,000
5045	LONGEVITY	4,007	4,043	4,204
5050	RETIREMENT	6,482	5,915	8,043
5060	GROUP INSURANCE	8,327	8,625	9,000
5065	WORKERS' COMPENSATION	4,743	4,596	5,049
5070	RETIREMENT-DEFERRED COMP	3,267	3,180	3,554
5075	LIFE & DISABILITY INSURANCE	1,165	1,261	1,413
5080	MEDICARE	302	604	361
5085	UNEMPLOYMENT TAXES	40	187	198
	** CATEGORY TOTALS	86,003	85,352	92,113
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	0	0	40
5114	WEARING APPAREL	618	750	750
5116	GASOLINE, OIL AND GREASE	8,446	3,526	4,400
5117	MINOR APPARATUS	239	250	250
5118	JANITORIAL SUPPLIES	0	50	50
5119	CHEMICALS	0	250	250
5128	UTILITIES	555	900	900
	** CATEGORY TOTALS	9,858	5,726	6,640
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE-BUILDINGS	56	250	250
5322	MAINT. FENCES AND GATES	0	250	0
5326	MISCELLANEOUS IMPROVEMENT	28	0	0
	** CATEGORY TOTALS	84	500	250
54- MAINTENANCE OF EQUIPMENT				
5412	MAINTENANCE OF VEHICLES	19,084	20,000	15,000
5413	FIRE APPARATUS	61	75	75
5415	RADIO	346	550	550
5417	MOWERS	0	100	100
	** CATEGORY TOTALS	19,491	20,725	15,725

FUND: 002- GENERAL FUND DIV: 025- SANITATION

DEPT: 360 COMPOST FACILITY

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	342	475	475
5520	INSURANCE	1,520	1,140	1,400
5525	ADVERTISING	150	0	0
5535	RENTS	1,992	1,992	1,992
5540	DUES & SUBSCRIPTIONS	69	0	0
5550	ELECTRICITY	2,098	2,200	2,200
	** CATEGORY TOTALS	6,171	5,807	6,067
	*** DEPARTMENT TOTALS	121,607	118,110	120,795

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
COMPOST SUPERVISOR	14	1081-1645	01	01	01
LIGHT EQUIPMENT OPERATOR	9	844-1285	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 new irrigation system to Comanche Trail Park islands
- Constructed new bridges on the Rose Majors Walking Trail
- Installed new pump at the "Big Spring"
- Continued park improvements through "tree memorial" and other planting programs
- Applied wood sealant to Kids Zone playground for long-term protection
- Installed new playground equipment at Birdwell Park

GOALS

- Continue improvement of irrigation within all park properties
- Installation of booster pump for irrigation at Roy Anderson sports complex
- Re-pave Rose Majors Walking Trail

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$165,095**	**$186,949**	**$178,960**
51 – Supplies and Materials	**34,985**	**62,180**	**53,775**
52 – Maintenance of Land	**3**	**150**	**150**
53 – Maint. of Bldg./Structures	**43,904**	**45,375**	**27,875**
54 – Maintenance of Equipment	**26,023**	**13,600**	**16,600**
55 – Contractual Services	**43,973**	**47,350**	**43,050**
62 – Buildings & Structures	**24,647**	**0**	**0**
63 – Equipment	**11,869**	**0**	**13,000**
Total	**$350,499**	**$355,604**	**$333,410**

Budget Highlights:

5326 – Misc. Improvements –(RB) Irrigation at Morgan Park, repairs to Kid Zone, lights at Roy Anderson
(PB) Sidewalks within parks for ADA compliance. ADA compliance to all pavilions
6314 – Equipment – (PB) 72" Deck mower ($13,000)

FUND: 002- GENERAL FUND DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	102,878	120,879	115,790
5021	TERMINATION PAY	3,809	0	0
5022	VACATION BUY BACK	843	210	220
5035	OVERTIME	5,422	8,200	7,000
5045	LONGEVITY	662	892	1,217
5050	RETIREMENT	12,373	14,483	14,941
5055	STANDBY PAY	2,650	2,600	3,900
5060	GROUP INSURANCE	21,143	22,990	19,922
5065	WORKERS' COMPENSATION	4,934	4,781	4,511
5070	RETIREMENT-DEFERRED COMP	6,351	6,829	6,602
5075	LIFE & DISABILITY INSURANCE	2,271	2,545	2,624
5080	MEDICARE	1,706	1,980	1,738
5085	UNEMPLOYMENT TAXES	53	560	495
	** CATEGORY TOTALS	165,095	186,949	178,960
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	0	75	75
5112	FOOD SUPPLIES	59	50	50
5114	WEARING APPAREL	1,607	1,400	1,700
5116	GASOLINE, OIL, & GREASE	9,412	14,105	17,600
5117	MINOR APPARATUS	3,236	3,000	3,000
5118	JANITORIAL SUPPLIES	2,531	1,500	1,500
5119	CHEMICALS	2,912	3,000	3,000
5122	BOTANICAL & AGRICULTURAL	1,138	2,500	1,300
5123	OTHER SUPPLIES	1,709	1,500	1,500
5124	POSTAGE	11	50	50
5128	UTILITIES	12,370	35,000	24,000
	** CATEGORY TOTALS	34,985	62,180	53,775
52- MAINTENANCE OF LAND				
5210	LAND MAINTENANCE	3	150	150
	** CATEGORY TOTALS	3	150	150
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	457	300	300
5322	MAINT. FENCES AND GATES	0	75	75

FUND: 002- GENERAL FUND DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
53- MAINTENANCE BUILDINGS & STRUCTURES				
5323	MAINTENANCE OF BALLFIELDS	19,409	20,000	2,500
5326	MISCELLANEOUS IMPROVEMENT	24,038	25,000	25,000
	** CATEGORY TOTALS	43,904	45,375	27,875
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	24,743	12,000	15,000
5415	RADIO MAINTENANCE	316	450	450
5417	MAINTENANCE OF MOWERS	589	400	400
5419	MAINTENANCE OF PIPE LINES	0	250	250
5425	MAINT. MACHINERY, TOOLS, PUMPS	375	500	500
	** CATEGORY TOTALS	26,023	13,600	16,600
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	1,417	1,400	1,400
5520	INSURANCE	1,544	2,900	3,600
5521	SPECIAL SERVICES	56	200	200
5530	TRAVEL EXPENSE	50	200	200
5541	PERMITS, LICENSES, AND TESTING	155	350	350
5550	ELECTRICITY	38,734	40,000	35,000
5560	GAS FOR HEATING	2,017	2,300	2,300
	** CATEGORY TOTALS	43,973	47,350	43,050
62- BUILDINGS & STRUCTURES				
6226	PARK STRUCTURES	24,647	0	0
	** CATEGORY TOTALS	24,647	0	0
63- EQUIPMENT				
6314	MOWERS & EQUIPMENT	11,869	0	13,000
	** CATEGORY TOTALS	11,869	0	13,000
	*** DEPARTMENT TOTALS	350,499	355,604	333,410

FUND: 002- GENERAL FUND DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
PARKS SUPERVISOR	14	1081-1645	01	01	01
SR. PARKS MAINT. WORKER	10	887-1350	01	01	01
PARKS MAINTENANCE WORKER	9	844-1285	03	03	03
			05	05	05

Dept. 375 – Sports Complex General Fund

The Roy Anderson Sports Complex provides a recreational sports facility to the citizens and includes baseball, softball, soccer and football fields. This complex is being fully renovated and expanded through 2007 General Obligation Bonds.

ACHIEVEMENTS

- Construction bid was awarded and ground-breaking ceremony was conducted in June

GOALS

- Purchase mowing equipment and playground equipment to enhance Sports Complex
- Assist with construction and grass maturation schedules so that each sports league can continue play during renovations

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	$ 0	$ 0	$59,696
51 – Supplies and Materials	0	0	59,050
52 – Maintenance of Land	0	0	4,000
53 – Maint. of Bldg./Structures	0	0	11,000
54 – Maintenance of Equipment	0	0	1,600
55 – Contractual Services	0	0	27,500
56 – Miscellaneous	0	0	0
62 – Buildings & Structures	0	0	0
63 – Equipment	0	0	0
Total	$ 0	$ 0	$162,846

Budget Highlights:

5110 – Salaries – (RB) One supervisor and two maintenance workers
5119 – Chemicals – Fertilizer for fields
5515 – Hire of Equipment – (RB) Lease of grounds mower

FUND: 002- GENERAL FUND DIV: 027- PARKS AND RECREATION

DEPT: 375 SPORTS COMPLEX

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	0	0	36,439
5045	LONGEVITY	0	0	144
5050	RETIREMENT	0	0	4,562
5060	GROUP INSURANCE	0	0	13,500
5065	WORKERS' COMPENSATION	0	0	1,405
5070	RETIREMENT-DEFERRED COM	0	0	2,016
5075	LIFE & DISABILITY INSUR	0	0	802
5080	MEDICARE	0	0	531
5085	UNEMPLOYMENT TAXES	0	0	297
	** CATEGORY TOTALS	0	0	59,696
51- SUPPLIES & MATERIALS				
5114	WEARING APPAREL	0	0	900
5116	GASOLINE, OIL, & GREASE	0	0	5,000
5117	MINOR APPARATUS	0	0	1,000
5118	JANITORIAL SUPPLIES	0	0	500
5119	CHEMICALS	0	0	15,000
5122	BOTANICAL & AGRICULTURAL	0	0	500
5123	OTHER SUPPLIES	0	0	150
5128	UTILITIES	0	0	36,000
	** CATEGORY TOTALS	0	0	59,050
52- MAINTENANCE OF LAND				
5210	LAND MAINTENANCE	0	0	4,000
	** CATEGORY TOTALS	0	0	4,000
53- MAINTENANCE BUILDINGS & STRUCTURES				
5314	MAINTENANCE OF SANITARY	0	0	500
5322	MAINT. FENCES AND GATES	0	0	500
5323	MAINTENANCE OF BALLFIELDS	0	0	10,000
	** CATEGORY TOTALS	0	0	11,000
54- MAINTENANCE OF EQUIPMENT				
5415	RADIO MAINTENANCE	0	0	100

FUND: 002- GENERAL FUND DIV: 027- PARKS AND RECREATION

DEPT: 375 SPORTS COMPLEX

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
5417	MAINTENANCE OF MOWERS	0	0	1,000
5425	MAINT. MACHINERY, TOOLS	0	0	500
	** CATEGORY TOTALS	0	0	1,600
55- CONTRACTUAL SERVICES				
5515	HIRE OF EQUIPMENT	0	0	11,500
5550	ELECTRICITY	0	0	16,000
	** CATEGORY TOTALS	0	0	27,500
	*** DEPARTMENT TOTALS	0	0	162,846

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
SUPERVISOR	14	1081-1645	00	00	01
MAINT. WORKER	10	887-1350	00	00	02
			00	00	03

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.

ACHIEVEMENTS

- Painted interior and repaired joints in pool

GOALS

- Install suction valve and flow meter on pump house
- Replace piping in pump house and update chemical mixing pump

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
51 – Supplies and Materials	**$9,825**	**$20,004**	**$10,200**
53 – Maint. of Bldg./Structures	**5,128**	**23,500**	**33,000**
54 – Maintenance of Equipment	**50**	**300**	**300**
55 – Contractual Services	**27,308**	**28,783**	**30,150**
Total	**$42,311**	**$72,587**	**$73,650**

Budget Highlights:

5311 – Maintenance of Building – (PB) Replace windows, paint, and other repairs.
5326 – Miscellaneous Improvement – (RB) Concrete deck area ($15,000) and Repair joints(8,000)
(PB) Rubber Rock on entrance of pool, pump for chemical mixing and piping in pump house.
5521 – Professional Services – Contract with YMCA for lifeguards

FUND: 002- GENERAL FUND DIV: 027- PARKS AND RECREATION

DEPT: 380 SWIMMING POOL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
51- SUPPLIES & MATERIALS				
5114	WEARING APPAREL	22	0	0
5117	MINOR APPARATUS	638	500	500
5118	JANITORIAL SUPPLIES	525	350	350
5119	CHEMICALS	1,248	2,000	1,500
5123	OTHER SUPPLIES	65	400	400
5128	UTILITIES	7,327	16,754	7,450
	** CATEGORY TOTALS	9,825	20,004	10,200
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	374	500	3,000
5326	MISCELLANEOUS IMPROVEMENT	4,754	23,000	30,000
	** CATEGORY TOTALS	5,128	23,500	33,000
54- MAINTENANCE OF EQUIPMENT				
5425	MAINT. MACHINERY, TOOLS, PUMPS	50	300	300
	** CATEGORY TOTALS	50	300	300
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	316	500	500
5520	INSURANCE	728	850	1,000
5521	PROFESSIONAL SERVICES	23,624	24,333	25,550
5550	ELECTRICITY	2,585	3,100	3,100
5555	EDUCATION AND TRAINING	55	0	0
	** CATEGORY TOTALS	27,308	28,783	30,150
	*** DEPARTMENT TOTALS	42,311	72,587	73,650

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

- Re-opened course in May of 2008, with new greens complexes, tee boxes, cart paths, driving range along with a fully automated irrigation system
- Began the design and bid phase of a 2,800 square foot new pro-shop

GOALS

- Construction and grand opening of pro-shop facility
- Implement a new equipment lease program for the golf course

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$183,968**	**$218,206**	**$276,820**
51 – Supplies and Materials	**35,273**	**53,076**	**35,710**
53 – Maint. of Bldg./Structures	**18,302**	**16,500**	**4,500**
54 – Maintenance of Equipment	**36,200**	**23,685**	**18,685**
55 – Contractual Services	**45,718**	**75,098**	**79,050**
62 – Buildings & Structures	**1,391,947**	**150,000**	**350,000**
63 – Equipment	**55,122**	**0**	**0**
Total	**$1,766,530**	**$536,565**	**$764,765**

Budget Highlights:

5117 – Minor Apparatus – (RB) Ball retriever, range ball bags, ball washer, distance flag markers, range mats, driving range netting, range balls (10,420) Washer/trash can/scraper combo ($6,200) (PB) Replacement of driving range golf balls, maintenance of existing equipment and continued improvements.
5122 – Botanical and Agricultural – Maintenance of greens and aeration services.
5515 – Hire of Equipment –(RB) Carts ($4,250) mower ($4,075 (PB) Carts ($5,750.00) mowers ($11,450.00)
6200 – Building –Special Projects – (RB) Proshop ($500,000)

FUND: 002- GENERAL FUND DIV: 027- PARKS AND RECREATION

DEPT: 390 GOLF COURSE

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	127,100	152,340	193,885
5021	TERMINATION PAY	112	0	0
5022	VACATION BUY BACK	0	1,734	1,800
5035	OVERTIME	4,302	4,000	2,000
5045	LONGEVITY	731	1,169	1,589
5050	RETIREMENT	13,257	16,916	24,187
5060	GROUP INSURANCE	20,711	22,035	27,462
5065	WORKERS' COMPENSATION	5,911	5,728	7,456
5070	RETIREMENT-DEFERRED COMP	7,208	8,231	10,687
5075	LIFE & DISABILITY INSURANCE	2,489	3,067	4,248
5080	MEDICARE	1,929	2,486	2,813
5085	UNEMPLOYMENT TAXES	218	500	693
	** CATEGORY TOTALS	183,968	218,206	276,820
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	123	850	850
5114	WEARING APPAREL	1,020	800	800
5116	GASOLINE, OIL & GREASE	7,767	8,816	11,000
5117	MINOR APPARATUS	10,188	23,000	5,000
5118	JANITORIAL SUPPLIES	374	700	800
5122	BOTANICAL & AGRICULTURAL	13,682	17,000	15,000
5123	OTHER SUPPLIES	486	400	250
5124	POSTAGE	0	10	10
5128	UTILITIES	1,633	1,500	2,000
	** CATEGORY TOTALS	35,273	53,076	35,710
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	2,433	10,000	500
5321	MAINTENANCE OF WELLS	7,467	0	0
5326	MISCELLANEOUS IMPROVEMENT	8,402	6,500	4,000
	** CATEGORY TOTALS	18,302	16,500	4,500
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	27,667	20,000	15,000
5413	FIRE APPARATUS	0	35	35
5417	MOWERS	1,051	3,000	3,000

FUND: 002- GENERAL FUND DIV: 027- PARKS AND RECREATION

DEPT: 390 GOLF COURSE

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
5422	MAINT HEATING & COOLING SYSTEM	0	150	150
5425	MAINT. MACHINERY, TOOLS, PUMPS	7,482	500	500
	** CATEGORY TOTALS	36,200	23,685	18,685
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	1,084	1,500	1,500
5515	HIRE OF EQUIPMENT	730	9,325	18,200
5520	INSURANCE	1,761	2,100	2,600
5521	SPECIAL SERVICES	0	8,000	2,000
5525	ADVERTISING	0	650	650
5530	TRAVEL EXPENSE	800	250	1,000
5540	DUES & SUBSCRIPTIONS	312	600	600
5541	PERMITS,LICENSES,TESTING FEES	0	173	0
5550	ELECTRICITY	39,014	50,000	50,000
5560	GAS FOR HEATING	2,017	2,500	2,500
	** CATEGORY TOTALS	45,718	75,098	79,050
62- BUILDINGS & STRUCTURES				
6201	BUILDINGS-SPECIAL PROJECTS	0	150,000	350,000
6226	OTHER STRUCTURES	1,391,947	0	0
	** CATEGORY TOTALS	1,391,947	150,000	350,000
63- EQUIPMENT				
6311	MACHINERY & EQUIPMENT	17,476	0	0
6314	MOWERS & EQUIPMENT	37,646	0	0
	** CATEGORY TOTALS	55,122	0	0
	*** DEPARTMENT TOTALS	1,766,530	536,565	764,765

FUND: 002- GENERAL FUND DIV: 027- PARKS AND RECREATION

DEPT: 390 GOLF COURSE

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
GOLF COURSE MANAGER	21	1604-2442	01	01	01
GOLF COURSE MAINT. TECH	12	979-1489	01	01	00
GOLF COURSE MAINT. WORKER	9	844-1284	02	02	04
P/T GOLF COURSE MAINTENANCE	5	692-1054	00	00	03
GOLF COURSE ADMIN TECH	10	887-1349	00	00	01
			04	04	09

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.

ACHIEVEMENTS

- Completed 70% of construction on the all-terrain vehicle (A.T.V.) trail system
- Installed new playground equipment
- Completed repairs to the residence and bait shop

GOALS

- Complete construction of A.T.V. trail
- Continue to work with Texas Parks & Wildlife Department in fish restocking effort
- Continue to repair & replace shelters, BBQ pits, and picnic tables

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
51 – Supplies and Materials	**$6,739**	**$5,882**	**$6,250**
53 – Maint. of Bldg./Structures	**2,710**	**33,000**	**6,000**
54 – Maintenance of Equipment	**1,256**	**4,471**	**3,825**
55 – Contractual Services	**10,444**	**11,890**	**12,000**
62 – Buildings and Structures	**0**	**20,000**	**0**
63 – Equipment	**0**	**7,500**	**0**
Total	**$21,149**	**$82,743**	**$28,075**

5311 – Maint of Buildings – (RB) Repair or replace roof, windows, carpet and outside siding
5422 – Maint Heating and Cooling – (RB) Repair A/C unit in Permit office
6226 – Other Structures – (RB) Playground equipment
6311 – Machinery & Equipment – (RB) Boat ($7,500)

FUND: 002- GENERAL FUND DIV: 027- PARKS AND RECREATION

DEPT: 410 LAKE

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	0	0	200
5114	WEARING APPAREL	79	100	100
5116	GASOLINE, OIL, & GREASE	0	132	150
5117	MINOR APPARATUS	715	300	300
5118	JANITORIAL SUPPLIES	599	600	500
5123	OTHER SUPPLIES	820	250	500
5128	UTILITIES	4,526	4,500	4,500
	** CATEGORY TOTALS	6,739	5,882	6,250
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	626	30,000	3,000
5314	MAINTENANCE OF SANITARY SEWER	0	500	500
5326	MISCELLANEOUS IMPROVEMENT	2,084	2,500	2,500
	** CATEGORY TOTALS	2,710	33,000	6,000
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	1,219	3,500	3,500
5413	MAINT OF FIRE APPARATUS	37	75	75
5417	MOWERS	0	150	150
5422	MAINT. HEATING & COOLING SYSTM	0	746	100
	** CATEGORY TOTALS	1,256	4,471	3,825
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	375	450	450
5520	INSURANCE	229	440	550
5550	ELECTRICITY	9,840	11,000	11,000
	** CATEGORY TOTALS	10,444	11,890	12,000
62- BUILDINGS & STRUCTURES				
6226	OTHER STRUCTURES	0	20,000	0
	** CATEGORY TOTALS	0	20,000	0
63- EQUIPMENT				
6311	MACHINERY & EQUIPMENT	0	7,500	0
63- EQUIPMENT				
	** CATEGORY TOTALS	0	7,500	0
	*** DEPARTMENT TOTALS	21,149	82,743	28,075

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.

ACHIEVEMENTS

- Installed new video system in Council Chambers

GOALS

- Continue renovations and upgrades to City Hall

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	$31,768	$32,635	$35,476
51 – Supplies and Materials	87,140	24,331	20,730
53 – Maint. of Bldg./Structures	6,239	15,000	12,500
54 – Maintenance of Equipment	2,502	1,350	1,450
55 – Contractual Service	33,138	40,500	42,000
Total	$160,787	$113,816	$112,156

Budget Highlights:

5311 – Building Maintenance –(RB) Plumbing repair ($3,875) (PB) Window tint of City Hall, carpeting in Code Enforcement offices, tile in back door entry way, repairs and remodeling of RSVP offices into multi office area.

5515 – Hire of Equipment – Rental of Xerox equipment.

FUND: 002- GENERAL FUND DIV: 027- PARKS AND RECREATION

DEPT: 420 CITY HALL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	19,616	20,494	22,218
5045	LONGEVITY	2,008	2,128	2,186
5050	RETIREMENT	2,475	2,236	3,043
5060	GROUP INSURANCE	4,500	4,313	4,500
5065	WORKERS' COMPENSATION	1,121	1,086	1,196
5070	DEFERRED COMP	1,253	1,289	1,345
5075	LIFE & DISABILITY INSURANCE	446	482	535
5080	MEDICARE	334	372	354
5085	UNEMPLOYMENT COMPENSATION	15	235	99
	** CATEGORY TOTALS	31,768	32,635	35,476
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	3,689	10,000	9,500
5112	FOOD SUPPLIES	812	1,500	1,200
5114	WEARING APPAREL	170	231	230
5116	GASOLINE, OIL & GREASE	35	0	0
5117	MINOR APPARATUS	76,022	1,800	1,500
5117-01	MINOR APPARATUS-POLLY MAYS	25	300	500
5118	JANITORIAL SUPPLIES	2,064	2,750	2,500
5118-01	JANITORIAL SUPPLIES-POLLY MAYS	96	250	250
5122	BOTANICAL & AGRICULTURAL	885	950	1,000
5123	OTHER SUPPLIES	1,275	4,000	1,500
5123-01	POLLY MAYS-OTHER SUPPLIES	297	400	400
5128	UTILITIES	551	850	850
5128-01	UTILITIES-POLLY MAYS ANNEX	1,218	1,300	1,300
	** CATEGORY TOTALS	87,139	24,331	20,730
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	4,027	10,000	6,000
5311-01	MAINT OF BLGS-POLLY MAYS ANNEX	2,025	5,000	6,500
5326	MISCELLANEOUS IMPROVEMENT	188	0	0
	** CATEGORY TOTALS	6,240	15,000	12,500
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. FURNITURE & FIXTURES	0	400	0
5412	MAINTENANCE OF VEHICLES	42	0	0

FUND: 002- GENERAL FUND DIV: 027- PARKS AND RECREATION

DEPT: 420 CITY HALL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
5413	MAINT. OF FIRE APPARATUS	394	300	300
5422	MAINT. HEATING & COOLING SYSTM	2,055	500	1,000
5422-01	MAINT. HTG & COOLING-POLLY MAY	11	150	150
	** CATEGORY TOTALS	2,502	1,350	1,450
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	384	700	700
5515	HIRE OF EQUIPMENT	3,378	10,700	10,700
5515-01	HIRE OF EQUIP-POLLY MAYS ANNEX	599	1,900	1,900
5520	INSURANCE	3,246	3,850	4,400
5521	SPECIAL SERVICES	2,330	0	0
5521-01	SPECIAL SERVICES - POLLY MAYS	600	0	0
5550	ELECTRICITY	10,452	11,000	11,000
5550-01	ELECTRICITY-POLLY MAYS ANNEX	5,954	7,000	7,000
5560	GAS FOR HEATING	4,100	2,850	3,500
5560-01	GAS FOR HEATING-POLLY MAYS	2,095	2,500	2,800
	** CATEGORY TOTALS	33,138	40,500	42,000
	*** DEPARTMENT TOTALS	160,787	113,816	112,156

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
CUSTODIAN	5	692-1054	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 2006-07	Revised 2007-08	Proposed 2008-09
51 – Supplies and Materials	**$ 9,649**	**$ 2,000**	**$ 2,000**
55 – Contractual Services	**63,375**	**68,246**	**67,896**
56 – Miscellaneous	**133,888**	**150,510**	**148,974**
Total	**$206,912**	**$220,756**	**$218,870**

Budget Highlights:

5128 – Utilities – Water & sewer for Westside Community Center, Boys Club Swimming Pool and Senior Center
5521-11 – Special Service – Attorney – Fees for delinquent tax attorney
5611 – Contributions – Contributions to outside agencies

Howard County Appraisal District	$108,427
Victim Services	15,000
Chaplain Program	5,000
Meals on Wheels	1,500
Teen Court	1,200

FUND: 002- GENERAL FUND DIV: 001- ADMINISTRATION

DEPT: 000 NON-DEPARTMENTAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	5,357	0	0
5117	MINOR APPARATUS	37-	0	0
5128	UTILITIES	4,329	2,000	2,000
	** CATEGORY TOTALS	9,649	2,000	2,000
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	4,356	2,100	2,500
5515	HIRE OF EQUIPMENT	5,568	0	0
5520	INSURANCE	263	3,500	4,000
5521	SPECIAL SERVICES	2,086-	7,500	7,500
5521-11	SPECIAL SERVICES-ATTORNEY FEES	42,483	41,500	40,000
5521-17	BANK CHARGES	4,996	5,750	6,000
5535	RENTS	1,896	1,896	1,896
5550	ELECTRICITY	5,899	6,000	6,000
	** CATEGORY TOTALS	63,375	68,246	67,896
56- SUNDRY CHARGES				
5611	CONT-HOWARD CO. APPRAISAL	62,957	95,653	108,427
5611-05	CONTRIBUTIONS-VICTIM SERVICES	15,000	15,000	15,000
5611-06	CONTRIBUTION-HOWARD CO SR CNTR	36,000	18,000	0
5611-07	CONTRIBUTIONS-MEALS ON WHEELS	1,500	1,500	1,500
5611-10	CONTRIBUTIONS-TEEN COURT	1,200	1,200	1,200
5611-15	CONTRIBUTIONS-CHAPLAIN PROGRAM	5,000	5,000	5,000
5635	TAX COLLECTION FEES	9,072	9,157	12,847
5643	BAD DEBT WRITE-OFF	3,159	5,000	5,000
	** CATEGORY TOTALS	133,888	150,510	148,974
	*** DEPARTMENT TOTALS	206,912	220,756	218,870

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 purchased with this funding.

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
Total Debt Service	**$825,321**	**$886,830**	**$910,473**

Transfers to Other Funds — General Fund

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
Transfer to RSVP	**$27,250**	**$29,000**	**$31,000**
Transfer to Grant Fund	**15,134**	**15,000**	**15,000**
Transfer to EMS Fund	**250,000**	**130,000**	**130,000**
Transfer to Senior Center	**0**	**18,000**	**75,000**
Total	**$292,384**	**$192,000**	**$251,000**

FUND: 002- GENERAL FUND DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
57- DEBT SERVICE			
5701-24 DEBT SVC-FIRE TRAINING TOWER	19,765	11,530	11,530
5701-33 DEBT SVC-2001-02 EQUIPMENT	71,746	0	0
5701-34 DEBT SVC-2002-03 EQUIPMENT	44,392	18,497	18,497
5701-35 DEBT SVC-2002-03 BULLDOZER	34,095	17,047	17,047
5701-36 DEBT SVC-2003-04 EQUIPMENT	85,338	85,338	35,558
5701-38 DEBT SVC-2004-05 EQUIPMENT	157,670	157,670	157,670
5701-39 DEBT SVC-COMANCHE TR.RESTROOMS	4,529	4,529	4,529
5701-40 DEBT SVC-2005-06 EQUIPMENT	94,975	94,975	94,975
5701-41 DEBT SVC-GOLF CARTS	19,888	19,888	19,888
5701-42 DEBT SVC-05-06 SIEMENS PROJECT	182,773	182,773	182,773
5701-43 DEBT SVC-2006-07 EQUIPMENT	110,150	146,866	146,866
5701-44 DEBT SVC-2007-08 EQUIPMENT	0	122,717	122,717
5701-45 DEBT SVC-2007-08 PRO SHOP	0	25,000	25,000
5701-47 DEBT SVC-2008-09 EQUIPMENT	0	0	73,423
** CATEGORY TOTALS	825,321	886,830	910,473
*** DEPARTMENT TOTALS	825,321	886,830	910,473

FUND: 002- GENERAL FUND DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
58- TRANSFERS/OTHER FUNDS			
5808-01 TRANSFER TO R S V P FUND	27,250	29,000	31,000
5813 TRANSFER TO GRANT FUND	15,134	15,000	15,000
5818 TRANSFER TO EMS FUND	250,000	130,000	130,000
5819 TRANSFER TO SR CITIZENS FUND	0	18,000	75,000
** CATEGORY TOTALS	292,384	192,000	251,000
*** DEPARTMENT TOTALS	292,384	192,000	251,000

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 promotion of tourism. Effective October 1, 2003, the City terminated the contract with the Chamber for the operation of the Dora Roberts Community Center and now operates that facility. A new employee was hired in October of 2002 to oversee both the CVB and the community center activities.

MOTEL TAX FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Balance	$226,586	$525,866	$630,804
Revenues			
Motel Tax Revenue	478,512	600,000	550,000
Rental Revenue	35,307	44,500	37,400
Miscellaneous	20,035	14,300	14,800
Contributions	0	2,000	0
Other Financing Sources	98,366	0	0
Total Revenues	632,220	660,800	602,200
Total Funds Available	858,806	1,186,666	1,233,004
Personnel Services	46,545	47,113	52,589
Supplies and Materials	60,799	83,620	66,700
Maintenance of Buildings and Structures	23,615	34,050	21,550
Maintenance of Equipment	4,855	6,200	4,800
Contractual Services	105,134	137,785	242,750
Miscellaneous	42,000	104,885	104,885
Debt Service	32,421	41,265	41,265
Capital Outlay	17,571	100,944	0
Total Expenditures	332,940	555,862	534,539
Increase (Decrease) in Fund Balance	299,280	104,938	67,661
Ending Fund Balance	$525,866	$630,804	$698,465

FUND: 110- MOTEL TAX DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
	TAXES			
4031	MOTEL OCCUPANCY TAXES	478,512	600,000	550,000
4032	PENALTY MOTEL OCCUPANCY	0	300	300
	** CATEGORY TOTALS	478,512	600,300	550,300
INTEREST INCOME				
4602	INTEREST INCOME	20,010	14,000	14,500
	** CATEGORY TOTALS	20,010	14,000	14,500
PROPERTIES				
4701	DRCC RENTALS	35,307	44,500	37,400
	** CATEGORY TOTALS	35,307	44,500	37,400
MISCELLANEOUS				
4906	RETURNED CHECK FEES	25	0	0
4921	OTHER FINANCING SOURCES	98,366	0	0
4925	CONTRIBUTIONS	0	2,000	0
	** CATEGORY TOTALS	98,391	2,000	0
	*** DEPARTMENT TOTALS	632,220	660,800	602,200

MOTEL TAX FUND
EXPENDITURES BY DEPARTMENT
2008-09

DEPARTMENT	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Community Center	$93,261	$110,150	$91,750
Potton House	11,714	11,465	11,525
Municipal Auditorium	25,756	28,350	28,450
Special Projects	13,260	12,750	5,250
Convention & Visitors Bureau	112,632	244,847	249,084
Non-Departmental	43,896	107,035	107,215
Debt Service	32,421	41,265	41,265
TOTAL	$332,940	$555,862	$534,539

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

- Purchased and installed new window coverings and flooring in Lakeroom
- Began replacement of damaged and worn out furnishings and decor
- Painted exterior of building

GOALS

- Continue upgrade of building, including staining of ballroom floor

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$0**	**$0**	**$0**
51 – Supplies and Materials	**40,741**	**49,300**	**34,300**
53 – Maint. Buildings	**11,635**	**25,050**	**20,050**
54 – Maint. of Equipment	**3,198**	**2,700**	**2,800**
55 – Contractual Services	**25,736**	**33,100**	**34,600**
63 – Furniture & Fixtures	**11,951**	**0**	**0**
Total	**$93,261**	**$110,150**	**$91,750**

Budget Highlights:

5117 – Minor Apparatus – (RB) Lakeroom window treatments ($8,848), Lakeroom tables and chairs, end tables, coffee tables, podium and small sound system (PB) Replace damaged and worn furniture

5311 – Maint. of Bldg.– (RB) Replace flooring in Lakeroom, repair walk-in refrigerator ($1,000), replace fire system in the kitchen ($3,500) and paint exterior ($9,000) (PB) Refinish and stain ballroom floors and renovate bathrooms

5521 – Special Services – Janitorial services and lawn maintenance (RB) Strip and re-wax floors

FUND: 110- MOTEL TAX DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 510 DORA ROBERTS COMMUN. CENT

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	244	300	300
5112	FOOD SUPPLIES	0	250	250
5117	MINOR APPARATUS	34,628	40,000	25,000
5118	JANITORIAL SUPPLIES	1,377	1,500	1,500
5122	BOTANICAL & AGRICULTURAL	460	1,000	1,000
5123	OTHER SUPPLIES	706	1,000	1,000
5124	POSTAGE	50	50	50
5128	UTILITIES	3,278	5,200	5,200
	** CATEGORY TOTALS	40,743	49,300	34,300
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	11,635	25,000	20,000
5326	MISCELLANEOUS IMPROVEMENT	0	50	50
	** CATEGORY TOTALS	11,635	25,050	20,050
54- MAINTENANCE OF EQUIPMENT				
5413	MAINT. FIRE APPARATUS	397	300	300
5422	MAINT OF HEATING & COOLING SYS	2,800	2,400	2,500
	** CATEGORY TOTALS	3,197	2,700	2,800
55- CONTRACTUAL SERVICES				
5515	HIRE OF EQUIPMENT	237	200	200
5520	INSURANCE	1,643	3,100	3,600
5521	SPECIAL SERVICES	7,458	12,000	12,000
5525	ADVERTISING	561	1,000	2,000
5550	ELECTRICITY	11,025	12,000	12,000
5560	GAS FOR HEATING	4,811	4,800	4,800
	** CATEGORY TOTALS	25,735	33,100	34,600
63- EQUIPMENT				
6310	FURNITURE & FIXTURES	11,951	0	0
	** CATEGORY TOTALS	11,951	0	0
	*** DEPARTMENT TOTALS	93,261	110,150	91,750

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 2006-07	Revised 2007-08	Proposed 2008-09
51 – Supplies and Materials	**$151**	**$250**	**$250**
55 – Contractual Services	**6,563**	**6,215**	**6,275**
56 – Miscellaneous (Contributions)	**5,000**	**5,000**	**5,000**
Total	**$11,714**	**$11,465**	**$11,525**

Budget Highlights:

5611 – Contributions – Contractual payment to Heritage Museum for operations

FUND: 110- MOTEL TAX DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 520 POTTON HOUSE

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
51- SUPPLIES & MATERIALS				
5128	UTILITIES	151	250	250
	** CATEGORY TOTALS	151	250	250
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	390	400	400
5520	INSURANCE	350	400	460
5521	SPECIAL SERVICES	414	415	415
5550	ELECTRICITY	5,409	5,000	5,000
	** CATEGORY TOTALS	6,563	6,215	6,275
56- SUNDRY CHARGES				
5611	CONTRIBUTIONS, GRATUITIES	5,000	5,000	5,000
	** CATEGORY TOTALS	5,000	5,000	5,000
	*** DEPARTMENT TOTALS	11,714	11,465	11,525

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 2006-07	Revised 2007-08	Proposed 2008-09
51 – Supplies & Materials	**$2,865**	**2,900**	**$4,300**
53 – Maint. of Bldg/Structures	**2,333**	**1,000**	**1,000**
54 – Maintenance of Equipment	**1,658**	**3,500**	**2,000**
55 – Contractual Services	**18,900**	**20,950**	**21,150**
Total	**$25,756**	**$28,350**	**$28,450**

Budget Highlights:

5117 – Supplies & Materials – (PB) 2 Microphones

FUND: 110- MOTEL TAX DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 530 AUDITORIUM

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
51- SUPPLIES & MATERIALS				
5117	MINOR APPARTUS	843	200	1,700
5118	JANITORIAL SUPPLIES	350	600	500
5128	UTILITIES	1,672	2,100	2,100
	** CATEGORY TOTALS	2,865	2,900	4,300
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	2,333	1,000	1,000
	** CATEGORY TOTALS	2,333	1,000	1,000
54- MAINTENANCE OF EQUIPMENT				
5413	MAINT. OF FIRE APPARATUS	32	0	0
5422	MAINT OF HEATING & COOLING SYS	1,626	3,500	2,000
	** CATEGORY TOTALS	1,658	3,500	2,000
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	266	300	300
5520	INSURANCE	4,877	5,600	6,300
5521	SPECIAL SERVICES	0	500	0
5541	PERMITS, LICENSES,TESTING FEES	0	50	50
5550	ELECTRICITY	13,757	14,500	14,500
	** CATEGORY TOTALS	18,900	20,950	21,150
	*** DEPARTMENT TOTALS	25,756	28,350	28,450

Dept. 540 – Special Projects Motel Tax Fund

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

ACHIEVEMENTS

- Renovated Amphitheater by enlarging stage area for performances

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
51 – Supplies & Materials	**$2,131**	**$2,700**	**$2,700**
53 – Maint. of Bldgs/Structures	**9,500**	**8,000**	**500**
55 – Contractual Services	**1,629**	**2,050**	**2,050**
Total	**$13,260**	**$12,750**	**$5,250**

Budget Highlights:

5128 – Utilities – Water charges for downtown square and Heart of the City Park
5326 – Misc. Improvements – (RB) Renovations to stage area at Amphitheater ($8,000)
5550 – Electricity – Electricity charges for the downtown square and Heart of the City Park

FUND: 110- MOTEL TAX DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 540 SPECIAL PROJECTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
51- SUPPLIES & MATERIALS				
5117	MINOR APPARATUS	93	100	100
5122	BOTANICAL & AGRICULTURAL	0	600	600
5128	UTILITIES	2,038	2,000	2,000
	** CATEGORY TOTALS	2,131	2,700	2,700
53- MAINTENANCE BUILDINGS & STRUCTURES				
5326	MISCELLANEOUS MAINTENANCE	9,500	8,000	500
	** CATEGORY TOTALS	9,500	8,000	500
55- CONTRACTUAL SERVICES				
5520	INSURANCE	2-	50	50
5550	ELECTRICITY	1,631	2,000	2,000
	** CATEGORY TOTALS	1,629	2,050	2,050
	*** DEPARTMENT TOTALS	13,260	12,750	5,250

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

- Coordinated efforts with other community organizations such as Keep Big Spring Beautiful, RCCI, Big Spring Area Chamber of Commerce and Big Spring Economic Development Corporation to effectively promote and advertise Big Spring
- Began active involvement with the Texas Plains Trail Region to promote tourism in the region

GOALS

- Schedule concerts and other events to be held either in the Municipal Auditorium or the Amphitheater
- Work with event coordinators to expand advertising and outreach for community activities

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$46,543**	**$47,113**	**$52,589**
51 – Supplies & Materials	**14,396**	**28,050**	**24,600**
53 – Maintenance of Buildings	**148**	**0**	**0**
55 – Contractual Services	**45,925**	**68,740**	**171,895**
63 – Equipment	**5,620**	**100,944**	**0**
Total	**$112,632**	**$244,847**	**$249,084**

Budget Highlights:

5110 – Office Supplies – (PB) New desk and office chair
5123 – Other Supplies – Handouts and brochures (PB) Printing of revised visitor brochure
5521 – Special Services – (RB) Muni Services Contract ($6,000) Banner Poles ($1,878.50) (PB) Web portal and community branding ($75,000) Signage for Spring ($5,000)
5521-01 – Funding Requests – Funding to other organizations sponsoring tourism events
5530 – Travel Expense – Keep Texas Beautiful, Texas Tourism Industry Conferences and Big Spring Day in Austin
6311 – Machinery & Equipment – (RB) Recirculation pump for Spring ($88,650) , Surveillance camera system for Spring ($12,294)

FUND: 110- MOTEL TAX DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 560 CVB

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	34,790	35,278	38,251
5015	AUTO ALLOWANCE	3,000	3,000	3,300
5022	VACATION BUY BACK	835	1,059	1,200
5045	LONGEVITY	97	166	268
5050	RETIREMENT	4,230	3,962	5,365
5065	WORKERS' COMPENSATION	145	141	168
5070	RETIREMENT-DEFERRED COMP	2,125	1,960	2,371
5075	LIFE & DISABILITY INSURANCE	751	824	943
5080	MEDICARE	571	630	624
5085	UNEMPLOYMENT TAXES	0	93	99
	** CATEGORY TOTALS	46,544	47,113	52,589
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	1,434	4,000	2,500
5112	FOOD SUPPLIES	43	50	100
5117	MINOR APPARATUS	1,575	1,000	1,000
5123	OTHER SUPPLIES-HANDOUTS	10,950	22,000	20,000
5124	POSTAGE	393	1,000	1,000
	** CATEGORY TOTALS	14,395	28,050	24,600
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	BUILDING MAINTENANCE	148	0	0
	** CATEGORY TOTALS	148	0	0
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	949	800	800
5521	SPECIAL SERVICES	5,575	13,000	95,000
5521-01	FUNDING REQUESTS	28,897	40,000	60,000
5525	ADVERTISING	8,177	10,000	10,000
5530	TRAVEL EXPENSE	878	1,500	2,500
5540	DUES & SUBSCRIPTIONS	1,339	3,000	3,000
5541	PERMITS,LICENSES,TESTING FEES	0	140	295
5555	EDUCATION AND TRAINING	110	300	300
	** CATEGORY TOTALS	45,925	68,740	171,895
63- EQUIPMENT				
6311	MACHINERY & EQUIPMENT	5,620	100,944	0

FUND: 110- MOTEL TAX DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 560 CVB

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
63- EQUIPMENT			
** CATEGORY TOTALS	5,620	100,944	0
*** DEPARTMENT TOTALS	112,632	244,847	249,084

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
CVB COORDINATOR	19	1383-2105	01	01	01
			01	01	01

Dept. 000 – Non-Departmental Motel Tax Fund

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

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
51 – Supplies & Materials	**$513**	**$420**	**$550**
55 – Contractual Services	**6,383**	**6,730**	**6,780**
56 – Miscellaneous	**37,000**	**99,885**	**99,885**
Total	**$43,896**	**$107,035**	**$107,215**

Budget Highlights:

5128 – Utilities – Water charges for campground at Comanche Trail Park
5553 – Electricity – Electricity at the Amphitheater
5612 – Contributions – Contributions to the Heritage Museum ($12,000)
5641 – Administrative Fees – Payment to the General Fund for administrative services

FUND: 110- MOTEL TAX DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 000 NON-DEPARTMENTAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
51- SUPPLIES & MATERIALS				
5123	OTHER SUPPLIES-FEST. OF LIGHTS	220	120	250
5128	UTILITIES	293	300	300
	** CATEGORY TOTALS	513	420	550
55- CONTRACTUAL SERVICES				
5520	INSURANCE	5	50	100
5551	ELECTRICITY CAMPGROUND	400	400	400
5552	ELECTRICITY HISTORIC BS	1,279	1,280	1,280
5553	ELECTRICITY AMPHITHEATER	4,699	5,000	5,000
	** CATEGORY TOTALS	6,383	6,730	6,780
56- SUNDRY CHARGES				
5612	CONTRIBUTION HERITAGE MU	12,000	12,000	12,000
5641	ADMINISTRATIVE FEES	25,000	87,885	87,885
	** CATEGORY TOTALS	37,000	99,885	99,885
	*** DEPARTMENT TOTALS	43,896	107,035	107,215

Debt Service

Motel Tax 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 2006-07	Revised 2007-08	Proposed 2008-09
Total Debt Service	**$32,421**	**$41,265**	**$41,265**

FUND: 110- MOTEL TAX DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
57- DEBT SERVICE			
5701-01 DEBT SVC-05-06 SIEMENS PROJECT	5,888	5,888	5,888
5701-02 SPRING RECIRCULATION PUMP	26,533	35,377	35,377
** CATEGORY TOTALS	32,421	41,265	41,265
*** DEPARTMENT TOTALS	32,421	41,265	41,265

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
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Balance	$0	$0	$0
Revenues	1,342,448	1,446,300	1,383,300
Total Revenues	1,342,448	1,446,300	1,383,300
Total Funds Available	1,342,448	1,446,300	1,383,300
O & M Expenditures	1,342,448	1,446,300	1,383,300
Total Expenditures	1,342,448	1,446,300	1,383,300
Increase (Decrease) in Fund Balance	0	0	0
Ending Fund Balance	$0	$0	$0

FUND: 120- ECONOMIC DEVELOPMENT DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
	TAXES			
4020	CITY SALES TAXES	1,342,448	1,446,300	1,383,300
	** CATEGORY TOTALS	1,342,448	1,446,300	1,383,300
	*** DEPARTMENT TOTALS	1,342,448	1,446,300	1,383,300

FUND: 120- ECONOMIC DEVELOPMENT DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	1,342,448	1,446,300	1,383,300
** CATEGORY TOTALS	1,342,448	1,446,300	1,383,300
*** DEPARTMENT TOTALS	1,342,448	1,446,300	1,383,300

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.

This fund is expected to operate at a $12,400 deficit level in the current fiscal year, increasing the overall fund deficit to approximately $31,000. There are several employees who are currently enrolled in college programs, causing expenses to exceed revenues. However, some of these employees will earn their bachelor degrees in the near future, and the fund deficit should be eliminated at that time.

COLLEGE EDUCATION FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Balance	($9,483)	($11,372)	($18,772)
Revenues			
General Sales	10,555	25,000	20,000
Interest Income	(335)	(400)	(400)
Total Revenues	10,220	24,600	19,600
Total Funds Available	737	13,228	828
O & M Expenditures	12,109	32,000	32,000
Total Expenditures	12,109	32,000	32,000
Increase (Decrease) in Fund Balance	(1,889)	(7,400)	(12,400)
Ending Fund Balance	($11,372)	($18,772)	($31,172)

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
GENERAL SALES & SERVICE				
4380	SALE OF SCRAP METAL	10,555	25,000	20,000
	** CATEGORY TOTALS	10,555	25,000	20,000
INTEREST INCOME				
4602	INTEREST INCOME	335-	400-	400-
	** CATEGORY TOTALS	335-	400-	400-
	*** DEPARTMENT TOTALS	10,220	24,600	19,600

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
55- CONTRACTUAL SERVICES			
5556 COLLEGE TUITION FEES	12,109	32,000	32,000
** CATEGORY TOTALS	12,109	32,000	32,000
*** *DEPARTMENT TOTALS*	*12,109*	*32,000*	*32,000*

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.

Health premiums of the court bailiff will be paid from this fund in 2008-09, at a cost of $ 6,900. The Municipal Court Security Fund is expected to have an ending fund balance of approximately $3,000 by September 30, 2009.

MUNICIPAL COURT SECURITY FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Balance	$6,603	$9,693	$2,788
Court Security Fees	7,371	7,000	7,000
Miscellaneous	450	200	200
Total Revenues	7,821	7,200	7,200
Total Funds Available	14,424	16,893	9,988
Personnel Services	4,731	6,900	6,900
Capital Outlay	0	7,205	0
Total Expenditures	4,731	14,105	6,900
Increase (Decrease) in Fund Balance	3,090	(6,905)	300
Ending Fund Balance	$9,693	$2,788	$3,088

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
FINES & FEES				
4415	MUNICIPAL COURT SECURITY FEES	7,371	7,000	7,000
	** CATEGORY TOTALS	7,371	7,000	7,000
INTEREST INCOME				
4602	INTEREST INCOME	450	200	200
	** CATEGORY TOTALS	450	200	200
	*** DEPARTMENT TOTALS	7,821	7,200	7,200

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

DEPT: 220 MUNICIPAL COURT

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5060	GROUP INSURANCE	4,731	6,900	6,900
	** CATEGORY TOTALS	4,731	6,900	6,900
63- EQUIPMENT				
6310	FURNITURE & FIXTURES	0	7,205	0
	** CATEGORY TOTALS	0	7,205	0
	*** DEPARTMENT TOTALS	4,731	14,105	6,900

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. It is projected that golf course departmental expenditures will exceed revenues in 2008-09 and there is no transfer budgeted from the General Fund to the Improvement Fund.

Comanche Trail Golf Course was completely rebuilt in 2006-07 and reopened to the public May of 2008. As play continues to grow, it anticipated that revenue will again exceed expenses in the near future. It is estimated that the improvement fund will have a deficit fund balance of $87,981 at September 30, 2009.

GOLF COURSE IMPROVEMENT FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Balance	($85,801)	($87,981)	($87,981)
Receipts			
Interest Income	(2,180)	0	0
Total Receipts	(2,180)	0	0
Transfers-In			
Transfers from General Fund	0	0	0
Total Transfers-In	0	0	0
Total Current Receipts	(2,180)	0	0
Total Funds Available	(87,981)	(87,981)	(87,981)
Expenditures			
Contractual Services	0	0	0
Capital Outlay	0	0	0
Total Budgeted Expenditures	0	0	0
Increase (Decrease) in Fund Balance	(2,180)	0	0
Ending Fund Balance	($87,981)	($87,981)	($87,981)

FUND: 350- GOLF COURSE IMPROVEMENTS DIV: 492- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
INTEREST INCOME	2,180-	0	0
TOTAL EXPENDITURES	2,180-	0	0

SENIOR CENTER FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Balance	$0	$0	$11,845
Receipts			
Senior Grant Programs	0	79,000	146,400
Foundation Grant	0	128,364	100,000
Program Income	0	95,300	50,700
Contributions	0	31,666	76,000
Building Rental		2,500	0
Total Receipts	0	336,830	373,100
Transfers-In			
General Fund	0	18,000	75,000
Total Transfers-In	0	18,000	75,000
Total Current Receipts	0	354,830	448,100
Total Funds Available	0	354,830	459,945
Expenditures			
Personnel Services	0	78,844	103,046
Supplies and Materials	0	142,650	247,500
Maintenance of Structures	0	32,000	5,500
Maintenance of Equipment	0	3,335	5,150
Contractual Services	0	23,900	32,275
Capital Outlay	0	62,256	20,000
Total Budgeted Expenditures	0	342,985	413,471
Increase (Decrease) in Fund Balance	0	11,845	34,629
Ending Fund Balance	$0	$11,845	$46,474

FUND: 160- SENIOR CENTER DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
OTHER AGENCIES				
4201	AREA AGENCY ON AGING	0	37,000	74,400
4202	DEPT OF AGING & DISABILITY SVC	0	42,000	72,000
4203	CONT-DORA ROBERTS FOUNDATION	0	128,364	100,000
4205	CONT FROM HOWARD COUNTY	0	0	75,000
	** CATEGORY TOTALS	0	207,364	321,400
GENERAL SALES & SERVICE				
4310	PROGRAM INCOME	0	94,000	48,000
4315	UNDER 60 MEALS	0	600	1,200
4320	DANCE AND BINGO FEES	0	700	1,500
	** CATEGORY TOTALS	0	95,300	50,700
PROPERTIES				
4701	BUILDING RENTAL	0	2,500	0
	** CATEGORY TOTALS	0	2,500	0
SERVICE FEES FROM OTHER FUNDS				
4810	TRANS FROM GENERAL FUND	0	18,000	75,000
	** CATEGORY TOTALS	0	18,000	75,000
MISCELLANEOUS				
4925	CONTRIBUTIONS	0	31,666	1,000
	** CATEGORY TOTALS	0	31,666	1,000
	*** DEPARTMENT TOTALS	0	354,830	448,100

SENIOR CENTER FUND
EXPENDITURES BY DEPARTMENT
2008-09

Department	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Senior Center - Operations	$0	$280,729	$393,471
Senior Center - Capital Outlay	0	62,256	20,000
TOTAL	$0	$342,985	$413,471

Dept. 910 – Senior Center Senior Center

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

ACHIEVEMENTS

- Renovated kitchen, purchased new appliances and installed air conditioning in kitchen
- Installed a new enlarged dance floor
- Installed an irrigation system

GOALS

- Expand senior programs and increase attendance
- Continue to replace outdated air conditioning systems

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	$ 0	$78,844	$103,046
51 – Supplies and Materials	0	142,650	247,500
53 – Maint. of Bldg./Structures	0	32,000	5,500
54 – Maintenance of Equipment	0	3,335	5,150
55 – Contractual Services	0	23,900	32,275
62 – Buildings & Structures	0	18,095	0
63 – Equipment	0	13,495	20,000
64 – Vehicles	0	30,666	0
Total	$ 0	$342,985	$413,471

Budget Highlights:

5112 – Raw Foods – Food products for congregate and home delivered meals
5117 – Minor Apparatus – (RB) New kitchen appliances; (PB) replace freezer and ice machine
5123 – Other Supplies – Packaging material for home delivered meals
5311 – Building Maint. – (RB) Asbestos removal, kitchen cleaning and office renovation
6201 – Buildings – Special Projects – (RB) New dance floor
6317 – Heating and Cooling Systems – (RB) Install kitchen air conditioning system (PB) A/C upgrades
6401 – Vehicles – (RB) Value of two donated vehicles

FUND: 160- SENIOR CENTER DIV: 050-

DEPT: 910 SENIOR CITIZEN CTR

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	0	56,700	67,522
5022	VACATION BUY BACK	0	504	1,400
5035	OVERTIME	0	4,500	2,000
5045	LONGEVITY	0	1,000	600
5050	RETIREMENT	0	5,200	8,728
5060	GROUP INSURANCE	0	6,190	15,750
5065	WORKERS' COMPENSATION	0	100	297
5070	RETIREMENT-DEFERRED COMP	0	2,800	3,856
5075	LIFE & DISABILITY INSURANCE	0	600	1,533
5080	MEDICARE	0	1,000	1,015
5085	UNEMPLOYMENT TAXES	0	250	345
	** CATEGORY TOTALS	0	78,844	103,046
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	0	1,000	1,000
5112	RAW FOODS	0	105,000	200,000
5112-01	FOOD SUPPLIES	0	5,000	15,000
5116	GASOLINE, OIL & GREASE	0	1,800	4,500
5117	MINOR APPARATUS	0	17,000	7,000
5118	JANITORIAL SUPPLIES	0	1,000	2,400
5122	BOTANICAL & AGRICULTURAL SUPPL	0	0	500
5123	OTHER SUPPLIES	0	8,500	11,500
5124	POSTAGE	0	50	100
5128	UTILITIES	0	3,300	5,500
	** CATEGORY TOTALS	0	142,650	247,500
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	BUILDINGS	0	32,000	5,000
5326	MISCELLANEOUS IMPROVEMENTS	0	0	500
	** CATEGORY TOTALS	0	32,000	5,500
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. FURNITURE & FIXTURES	0	1,000	2,000
5412	VEHICLE MAINTENANCE	0	750	1,500
5413	MAINT. OF FIRE APPARATUS	0	85	150
5422	MAINT. OF HEATING AND COOLING	0	1,500	1,500

FUND: 160- SENIOR CENTER DIV: 050-

DEPT: 910 SENIOR CITIZEN CTR

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
	** CATEGORY TOTALS	0	3,335	5,150
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	0	4,500	4,500
5515	HIRE OF EQUIPMENT	0	1,600	3,800
5520	INSURANCE	0	0	500
5521	PROFESSIONAL SERVICES	0	1,500	2,000
5525	ADVERTISING	0	100	200
5530	TRAVEL EXPENSE	0	0	500
5541	PERMITS, LICENSES & TESTING	0	0	250
5550	ELECTRICITY	0	13,000	12,000
5555	EDUCATION & TRAINING	0	0	25
5560	GAS FOR HEATING	0	3,200	8,500
	** CATEGORY TOTALS	0	23,900	32,275
62- BUILDINGS & STRUCTURES				
6201	BLDGS - SPECIAL PROJECTS	0	18,095	0
	** CATEGORY TOTALS	0	18,095	0
63- EQUIPMENT				
6317	HEATING AND COOLING SYSTEMS	0	13,495	20,000
	** CATEGORY TOTALS	0	13,495	20,000
64- VEHICLES				
6401	MOTOR VEHICLES	0	30,666	0
	** CATEGORY TOTALS	0	30,666	0
	*** DEPARTMENT TOTALS	0	342,985	413,471

FUND: 160- SENIOR CENTER DIV: 050-

DEPT: 910 SENIOR CITIZEN CTR

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
SENIOR CENTER COORDINATOR	14	1081-1644	00	01	01
SENIOR COOK	12	979-1489	00	01	01
MAINTENANCE WORKER	09	844-1284	00	01	01
P/T GENERAL WORKER	05	692-1054	00	03	03
			00	06	06

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 $3,700,000 and pays a monthly fee to the City, which is accounted for in General Fund, based on the number of inmates housed during the month. This manday rate is assessed at the rate of seventy cents ($.70) per prisoner per day.

Effective June 1, 2007, the Federal Bureau of Prisons contracted directly with Cornell Corrections for the management of the City's prison facilities. As of that date, all federal funds are paid directly to Cornell instead of being paid to the City and then transferred to Cornell Corrections.

CORRECTIONAL CENTER FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Balance	$2,615,668	$2,549,701	$2,071,333
Receipts			
Correctional Center	27,971,505	0	0
Lease Revenue	0	0	0
Interest Income	158,750	100,000	100,000
Total Receipts	28,130,255	100,000	100,000
Transfers-In			
Transfers from General Fund	0	25,000	25,000
Total Current Receipts	28,130,255	125,000	125,000
Total Funds Available	30,745,923	2,674,701	2,196,333
Expenditures			
Operations and Maintenance	27,550,918	3,368	3,300
Manday Fees	356,796	0	0
	27,907,714	3,368	3,300
Transfers-Out			
Transfers to General Fund	288,508	600,000	110,000
Total Budgeted Expenditures	28,196,222	603,368	113,300
Increase (Decrease) in Fund Balance	(65,967)	(478,368)	11,700
Ending Fund Balance	$2,549,701	$2,071,333	$2,083,033

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
OTHER AGENCIES				
4215	FEDERAL PRISON SYSTEM (BOP)	27,965,372	0	0
4216	ICE-IMMIGRATION & CUSTOMS ENF.	6,133	0	0
	** CATEGORY TOTALS	27,971,505	0	0
INTEREST INCOME				
4602	INTEREST INCOME	157,257	100,000	100,000
4609	INTEREST INC-NOTES RECEIVABLE	1,493	0	0
	** CATEGORY TOTALS	158,750	100,000	100,000
MISCELLANEOUS				
4950	REVENUE FROM GENERAL FUND	0	25,000	25,000
	** CATEGORY TOTALS	0	25,000	25,000
	*** DEPARTMENT TOTALS	28,130,255	125,000	125,000

CORRECTIONAL CENTER FUND
EXPENDITURES BY DEPARTMENT
2008-09

DEPARTMENT	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Correctional Center	$27,907,714	$3,368	$3,300
Non-Departmental - Transfers Out	288,508	600,000	110,000
TOTAL	$28,196,222	$603,368	$113,300

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

DEPT: 650 CORRECTIONAL CENTER

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
55- CONTRACTUAL SERVICES				
5521	SPECIAL SERVICES	27,547,296	0	0
5521-17	BANK CHARGES	322	68	0
5535	RENTS	3,300	3,300	3,300
	** CATEGORY TOTALS	27,550,918	3,368	3,300
56- SUNDRY CHARGES				
5641	ADMINISTRATIVE FEES-MANDAYS	356,796	0	0
	** CATEGORY TOTALS	356,796	0	0
	*** DEPARTMENT TOTALS	27,907,714	3,368	3,300

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

DEPT: 000 NON-DEPARTMENTAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
58- TRANSFERS/OTHER FUNDS				
5809	TRANSFERS TO GENERAL FUND	245,243	100,000	110,000
5809-01	TRANSFER TO GEN FUND-ADMIN FEE	43,265	0	0
5809-02	TRANSFERS TO GEN FUND-LOAN	0	500,000	0
	** CATEGORY TOTALS	288,508	600,000	110,000
	*** DEPARTMENT TOTALS	288,508	600,000	110,000

RSVP FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Balance	$784	$1,000	$24,771
Receipts			
Federal Grant	43,988	42,000	40,462
State Grant	12,855	14,000	15,256
Donations	1,000	3,500	3,500
Miscellaneous	473	420	100
Total Receipts	58,316	59,920	59,318
Transfers-In			
General Fund	27,250	29,000	31,000
Total Current Receipts	85,566	88,920	90,318
Total Funds Available	86,350	89,920	115,089
Expenditures			
Personnel Services	72,253	53,443	54,528
Supplies and Materials	8,789	7,520	7,300
Contractual Services	4,308	4,186	4,200
Total Budgeted Expenditures	85,350	65,149	66,028
Increase (Decrease) in Fund Balance	216	23,771	24,290
Ending Fund Balance	$1,000	$24,771	$49,061

FUND: 605- R. S. V. P. DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
OTHER AGENCIES				
4205	HOWARD COUNTY-RSVP	1,000	1,000	1,000
4240	FEDERAL GRANT	43,988	42,000	40,462
4241	STATE GRANT	12,855	14,000	15,256
4242	DONATIONS	216-	2,500	2,500
	** CATEGORY TOTALS	57,627	59,500	59,218
INTEREST INCOME				
4602	INTEREST INCOME	473	420	100
	** CATEGORY TOTALS	473	420	100
SERVICE FEES FROM OTHER FUNDS				
4810	TRANSFER FROM GENERAL FUND	27,250	29,000	31,000
	** CATEGORY TOTALS	27,250	29,000	31,000
***	DEPARTMENT TOTALS	85,350	88,920	90,318

FUND: 605- R. S. V. P. DIV: 055- RSVP

DEPT: 905 R. S. V. P.

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	50,914	37,000	38,372
5022	VACATION BUY BACK	954	794	0
5045	LONGEVITY	1,418	979	768
5050	RETIREMENT	5,437	4,800	4,822
5060	GROUP INSURANCE	9,000	6,190	6,750
5065	WORKERS' COMPENSATION	186	135	127
5070	RETIREMENT-DEFERRED COMP	2,739	2,100	2,131
5075	LIFE & DISABILITY INSURANCE	855	800	847
5080	MEDICARE	734	500	561
5085	UNEMPLOYMENT TAXES	16	145	150
	** CATEGORY TOTALS	72,253	53,443	54,528
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	2,049	2,000	1,500
5111	PRINTING WORK	1,196	1,200	1,200
5112	FOOD SUPPLIES	1,800	1,900	2,000
5123	OTHER SUPPLIES	1,824	1,500	1,700
5124	POSTAGE	1,920	920	900
	** CATEGORY TOTALS	8,789	7,520	7,300
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	896	900	700
5515	HIRE OF EQUIPMENT	52	100	100
5520	INSURANCE	1,726	1,766	2,000
5530	TRAVEL EXPENSE	1,383	1,420	1,400
5540	DUES & SUBSCRIPTIONS	250	0	0
	** CATEGORY TOTALS	4,307	4,186	4,200
	*** DEPARTMENT TOTALS	85,349	65,149	66,028

FUND: 605- R. S. V. P. DIV: 055- RSVP

DEPT: 905 R. S. V. P.

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
RSVP DIRECTOR	19	1383-2105	01	01	01
RSVP PROJECT COORDINATOR	14	1080-1644	01	01	01
			02	02	02

CITY OF BIG SPRING

NARCOTICS TASK FORCE 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.

In 2007-08, the City Council adopted a property tax rate of $0.07321 per $100 valuation for the creation of a narcotics task force. All costs associated with this six-man operation are funded through a combination of tax revenue and cash and property seized during various drug busts. In 2008-09 the tax rate for these operations increased slightly, to $0.079335 per $100 valuation. It is anticipated that the fund will have less $500 fund balance at the end of the current fiscal year.

NARCOTICS TASK FORCE
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Balance	$7,409	$6,678	($988)
Revenues			
Current Taxes	0	336,000	395,000
Delinquent Taxes	0	0	4,500
Seizures	678	64,108	64,500
Miscellaneous	4,834	0	0
Interest	111	250	250
Total Revenues	5,623	400,358	464,250
Total Funds Available	13,032	407,036	463,262
Expenditures			
Personnel Services	0	204,208	348,972
Supplies and Materials	6,354	37,963	28,000
Maintenance of Equipment	0	1,000	1,500
Contractual Services	0	44,459	55,836
Debt Service	0	10,287	15,431
Capital Outlay	0	110,107	13,100
Total Expenditures	6,354	408,024	462,839
Increase (Decrease) in Fund Balance	(731)	(7,666)	1,411
Ending Fund Balance	$6,678	($988)	$423

FUND: 615- NARCOTICS TASK FORCE DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
	TAXES			
4010	CURRENT TAX COLL.	0	336,000	395,000
4012	DELINQUENT TAXES	0	0	4,500
	** CATEGORY TOTALS	0	336,000	399,500
OTHER AGENCIES				
4224	SEIZURE FUNDS	678	64,108	64,500
	** CATEGORY TOTALS	678	64,108	64,500
INTEREST INCOME				
4602	INTEREST INCOME	111	250	250
	** CATEGORY TOTALS	111	250	250
MISCELLANEOUS				
4905	OTHER	4,834	0	0
	** CATEGORY TOTALS	4,834	0	0
	*** DEPARTMENT TOTALS	5,623	400,358	464,250

NARCOTICS TASK FORCE FUND
EXPENDITURES BY DEPARTMENT
2008-09

DEPARTMENT	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Narcotics Task Force	$6,354	$397,737	$447,408
Non-Departmental - Transfers Out	0	10,287	15,431
TOTAL	$6,354	$408,024	$462,839

Dept. 201 – Narcotics Task Force — Task Force Fund

The Narcotics Task Force was established by the City Council in fiscal year 2006-07, and is funded through the levy of an ad valorem tax rate to the extent that expenses exceed property seizures. The Task Force protects the lives and property of the citizens through penetration of major drug organizations and elimination of their operations.

ACHIEVEMENTS

- Worked undercover officers which resulted in 76 arrests
- Seized over $100,000 in cash and property
- Assisted Drug Enforcement Agency personnel in federal investigations with task force information

GOALS

- Keep federal agencies involved in drug investigations
- Seek out grant opportunities for narcotics units
- Establish a drug awareness program to help educate the public

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$ 0**	**$204,208**	**$348,972**
51 – Supplies and Materials	**6,354**	**37,963**	**28,000**
54 – Maintenance of Equipment	**0**	**1,000**	**1,500**
55 – Contractual Services	**0**	**44,459**	**55,836**
63 – Equipment	**0**	**13,112**	**13,100**
64 – Vehicles	**0**	**96,995**	**0**
Total	**$6,354**	**$397,737**	**$447,408**

Budget Highlights:

5113 – Animal Expense – One K-9 dog will be paid from this account
5117 – Minor Apparatus – (RB) Surveillance equipment and body wire systems
6310 – Furniture & Equipment – (RB) Undercover surveillance equipment (PB) Covert Audio/Video Surveillance system
6401 – Vehicles – (RB) Purchase four pickups for new officers

FUND: 615- NARCOTICS TASK FORCE DIV: 011- POLICE

DEPT: 201 NARCOTICS TASK FORCE

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	0	134,842	238,418
5021	TERMINATION PAY	0	477	0
5022	VACATION BUY BACK	0	0	2,500
5035	OVERTIME	0	6,238	6,000
5045	LONGEVITY	0	1,205	1,526
5050	RETIREMENT	0	23,238	31,468
5055	STANDBY PAY	0	2,200	3,900
5060	GROUP INSURANCE	0	21,245	30,785
5065	WORKERS' COMPENSATION	0	0	10,690
5070	RETIREMENT-DEFERRED COMP	0	8,553	13,905
5075	LIFE & DISABILITY INSURANCE	0	3,085	5,527
5080	MEDICARE	0	2,577	3,659
5085	UNEMPLOYMENT TAXES	0	548	594
	** CATEGORY TOTALS	0	204,208	348,972
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	0	6,100	5,000
5113	ANIMAL EXPENSE	0	0	800
5114	WEARING APPAREL	0	6,200	7,200
5116	GASOLINE, OIL & GREASE	0	8,816	10,000
5117	MINOR APPARATUS	0	16,847	5,000
5123	OTHER SUPPLIES	6,354		
	** CATEGORY TOTALS	6,354	37,963	28,000
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	0	1,000	1,500
	** CATEGORY TOTALS	0	1,000	1,500
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	0	4,000	4,000
5520	INSURANCE	0	459	1,836
5521-06	SPECIAL SERVICES-NARCOTICS	0	30,000	40,000
5530	TRAVEL EXPENSE	0	10,000	7,000
5555	EDUCATION & TRAINING	0	0	3,000
	** CATEGORY TOTALS	0	44,459	55,836
63- EQUIPMENT				
6310	FURNITURE & EQUIPMENT	0	13,112	13,100

FUND: 615- NARCOTICS TASK FORCE DIV: 011- POLICE

DEPT: 201 NARCOTICS TASK FORCE

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
63- EQUIPMENT			
** CATEGORY TOTALS	0	13,112	13,100
64- VEHICLES			
6401 MOTOR VEHICLES	0	96,995	0
** CATEGORY TOTALS	0	96,995	0
*** DEPARTMENT TOTALS	6,354	397,737	447,408

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
MASTER SARGEANT	20	1930	00	01	01
CORPORAL-1ST CLASS	17	1508	00	04	04
NARCOTICS OFFICER	15	1135-1728	00	01	01
			00	06	06

Debt Service

Narcotic Task Force 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 2006-07	Revised 2007-08	Proposed 2008-09
Total Debt Service	**$0**	**$10,287**	**$15,431**

FUND: 615- NARCOTICS TASK FORCE DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
57- DEBT SERVICE			
5701-01 DEBT SVC-07-08 EQUIPMENT	0	10,287	15,431
** CATEGORY TOTALS	0	10,287	15,431
*** DEPARTMENT TOTALS	0	10,287	15,431

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.

In 2008-09, the Capital Revolving Fund will transfer $13,000 to the Cemetery Fund for the purchase of a 72" deck mower. This transfer will not be a loan and will not be repaid. The mower is the only capital purchase proposed in this budget.

This fund continues to operate at a deficit level, whereby revenues are not sufficient to cover operating expenses. It is anticipated that the City Council will have to consider subsidizing operations in the 2009-10 annual budget.

CEMETERY FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Balance	($105,954)	($94,162)	($183,878)
Receipts			
Lot Sales	30,700	36,000	30,000
Interment	49,693	38,000	35,000
Other Income	(3,594)	(3,500)	(2,500)
Contributions	5,000	0	0
Total Receipts	81,799	70,500	62,500
Transfers-In			
Capital Revolving Fund	30,000	0	13,000
Cemetery Permanent Care Fund	19,886	12,500	14,000
Total Transfers-In	49,886	12,500	27,000
Total Current Receipts	131,685	83,000	89,500
Total Funds Available	25,731	(11,162)	(94,378)
Expenditures			
Personnel Services	68,161	64,778	76,215
Supplies and Materials	16,239	47,828	52,420
Maintenance of Structures	10,713	2,400	2,200
Maintenance of Equipment	9,929	8,310	9,025
Contractual Services	7,308	11,800	10,400
Capital Outlay	7,543	37,600	13,000
Total Budgeted Expenditures	119,893	172,716	163,260
Increase (Decrease) in Fund Balance	11,792	(89,716)	(73,760)
Ending Fund Balance	($94,162)	($183,878)	($257,638)

FUND: 625- CEMETERY DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
INTEREST INCOME				
4602	INTEREST INCOME	5,482-	4,000-	3,000-
	** CATEGORY TOTALS	5,482-	4,000-	3,000-
PROPERTIES				
4721	CEMETERY LOT SALES OPERATING	30,700	36,000	30,000
4723	MONUMENT DIVIDENDS	508	0	0
4724	INTERMENTS OPERATING	49,693	38,000	35,000
4726	CEMETERY ADMINISTRATION FEES	480	500	500
	** CATEGORY TOTALS	81,381	74,500	65,500
SERVICE FEES FROM OTHER FUNDS				
4814	TRANSFER FROM CEMET PERM CARE	19,886	12,500	14,000
4819	TRANSFERS FROM OTHER FUNDS	30,000	0	13,000
	** CATEGORY TOTALS	49,886	12,500	27,000
MISCELLANEOUS				
4905	OTHER INCOME	900	0	0
4925	CONTRIBUTIONS	5,000	0	0
	** CATEGORY TOTALS	5,900	0	0
	*** DEPARTMENT TOTALS	131,685	83,000	89,500

CEMETERY FUND
EXPENDITURES BY DEPARTMENT
2008-09

Department	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Cemetery - Operations	$112,350	$135,116	$150,260
Cemetery - Capital Outlay	7,543	37,600	13,000
TOTAL	$119,893	$172,716	$163,260

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

- Established watering system and schedule for grounds irrigation
- Constructed a Chapel
- Re-mapped county section
- Seal coated all roadways within cemetery

GOALS

- Landscape around newly constructed Chapel
- Continue mapping program updates
- Research possibilities of additional services to the public, such as the sale of monuments and concrete vaults

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	$68,161	$[illegible]778	$76,215
51 – Supplies and Materials	16,239	[illegible]828	52,420
53 – Maint. of Bldg./Structures	[illegible]	2,400	2,200
54 – Maintenance of Equipment	9,929	8,310	[illegible]025
55 – Contractual Services	[illegible]	11,800	10,400
62 – Buildings & Structures	7,543	[illegible]	0
63 – Mowers & Equipment	0	0	13,000
Total	$119,893	$[illegible]2,716	$163,260

Budget Highlights:

5117 – Minor Apparatus – (RB) Weedeaters and floor jack (PB) Lowering device with stand
5128 – Utilities – Water usage for irrigation of cemetery
5411 – Maintenance Furniture & Fixtures – Incode Software
6200 – Buildings – Chapel
6314 – Mowers and Equipment – (PB) Deck Mower ($13,000)

FUND: 625- CEMETERY DIV: 028- CEMETERY

DEPT: 920 CEMETERY

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	36,506	37,607	44,435
5021	TERMINATION PAY	1,451	0	0
5035	OVERTIME	4,166	4,100	4,000
5045	LONGEVITY	838	69	119
5050	RETIREMENT	5,250	4,904	6,541
5055	STANDBY PAY	2,600	2,600	3,900
5060	GROUP INSURANCE	10,184	8,613	9,000
5065	WORKERS' COMPENSATION	2,911	2,821	3,221
5070	RETIREMENT-DEFERRED COMP	2,636	2,297	2,891
5075	LIFE & DISABILITY INSURANCE	890	880	1,149
5080	MEDICARE	707	707	761
5085	UNEMPLOYMENT TAXES	22	180	198
	** CATEGORY TOTALS	68,161	64,778	76,215
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	18	100	100
5114	WEARING APPAREL	541	800	800
5116	GASOLINE, OIL, & GREASE	3,971	4,408	5,500
5117	MINOR APPARATUS	650	1,500	5,000
5118	JANITORIAL SUPPLIES	285	400	400
5119	CHEMICALS	0	200	200
5122	BOTANICAL & AGRICULTURAL	37	200	200
5123	OTHER SUPPLIES	134	200	200
5124	POSTAGE	18	20	20
5128	UTILITIES	10,585	40,000	40,000
	** CATEGORY TOTALS	16,239	47,828	52,420
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	10,208	1,000	1,000
5314	MAINTENANCE OF SANITARY SEWER	0	200	200
5326	MISCELLANEOUS IMPROVEMENT	505	1,200	1,000
	** CATEGORY TOTALS	10,713	2,400	2,200
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. FURNITURE & FIXTURES	624	1,000	715
5412	VEHICLE MAINTENANCE	8,839	6,000	7,000

FUND: 625- CEMETERY DIV: 028- CEMETERY

DEPT: 920 CEMETERY

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
5413	MAINT. OF FIRE APPARATUS	0	60	60
5415	MAINTENANCE OF RADIOS	168	200	200
5417	MAINT OF MOWERS	200	600	600
5419	MAINTENANCE OF PIPE LINES	18	100	100
5422	MAINT HEATING & COOLING SYSTEM	65	100	100
5425	MAINT. MACHINERY, TOOLS, PUMPS	15	250	250
	** CATEGORY TOTALS	9,929	8,310	9,025
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	345	400	400
5520	INSURANCE	641	500	600
5521	SPECIAL SERVICES	644	600	600
5521-01	SPECIAL SERVICES-BANK CHGS	666	800	800
5550	ELECTRICITY	4,101	8,500	7,000
5560	GAS FOR HEATING	911	1,000	1,000
	** CATEGORY TOTALS	7,308	11,800	10,400
62- BUILDINGS & STRUCTURES				
6200	BUILDINGS	7,543	37,600	0
	** CATEGORY TOTALS	7,543	37,600	0
63- EQUIPMENT				
6314	MOWERS & EQUIPMENT	0	0	13,000
	** CATEGORY TOTALS	0	0	13,000
	*** DEPARTMENT TOTALS	119,893	172,716	163,260

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
SENIOR CEMETERY WORKER	10	836-1272	01	01	01
CEMETERY MAINTENANCE WORKER	9	796-1211	01	01	01
			02	02	02

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 remain at $351,512 at September 30, 2009.

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
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Restricted Fund Balance	$351,512	$351,512	$351,512
Receipts			
Interest Income	19,886	12,500	14,000
Total Current Receipts	19,886	12,500	14,000
Total Funds Available	371,398	364,012	365,512
Transfers-Out			
Cemetery Fund	19,886	12,500	14,000
Total Transfers-Out	19,886	12,500	14,000
Increase (Decrease) in Fund Balance	0	0	0
Ending Restricted Fund Balance	$351,512	$351,512	$351,512

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
INTEREST INCOME				
4602	INTEREST INCOME	19,886	12,500	14,000
	** CATEGORY TOTALS	19,886	12,500	14,000
	*** DEPARTMENT TOTALS	19,886	12,500	14,000

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

DEPT: 000 NON-DEPARTMENTAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
58- TRANSFERS/OTHER FUNDS				
5817	TRANSFER TO CEMETERY FUND	19,886	12,500	14,000
	** CATEGORY TOTALS	19,886	12,500	14,000
	*** DEPARTMENT TOTALS	19,886	12,500	14,000

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.

The fiscal year 2008-09 budget includes a loan to the Utility Fund in the amount of $761,500 for renovations and upgrades to the water and wastewater treatment plants, which is to be repaid over a five year period. Additionally, this budget includes the transfer of $13,000 to the Cemetery Fund for a new deck mower. However, this is not a loan and will not be repaid. It is anticipated that this fund will have an ending fund balance of approximately $684,000 at year end.

CAPITAL REPLACEMENT FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Balance	$527,779	$805,067	$1,114,181
Receipts			
General Fund	58,512	41,464	24,417
Utility Fund	296,112	301,773	249,804
Motel Tax Fund	26,533	35,377	35,377
Interest Income	33,037	29,000	20,000
Other Income	16,460	15,000	15,000
Total Current Receipts	430,654	422,614	344,598
Total Funds Available	958,433	1,227,681	1,458,779
Expenditures			
Loans to Utility Fund	25,000	113,500	761,500
Loans to Motel Tax Fund	98,366	0	0
Total Expenditures	123,366	113,500	761,500
Transfers Out			
Cemetery Fund	30,000	0	13,000
Total Transfers Out	30,000	0	13,000
Total Budgeted Expenditures	153,366	113,500	774,500
Increase (Decrease) in Fund Balance	277,288	309,114	(429,902)
Ending Fund Balance	$805,067	$1,114,181	$684,279

CAPITAL REPLACEMENT FUND
REVENUE BY SOURCE
2008-09

Source	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
2002-03 WWTP Improvements	$51,405	$47,121	$0
2003-04 Digester & Birdwell Lift Station	42,347	42,347	42,347
2003-04 Decant Basins	82,512	82,512	27,504
2004-05 Water Treatment Plant Projects	25,476	25,476	25,476
2004-05 North Final Clarifier	32,097	32,097	32,097
2005-06 WWTP Renovations	62,275	62,275	62,275
2006-07 WTP Improvements	0	5,661	5,661
2007-08 WTP & WWTP Renovations	0	4,284	25,703
2008-09 WTP & WWTP Renovations	0	0	28,741
Caterpillar Dozer	34,095	17,047	0
Comanche Trail Park Restrooms	4,529	4,529	4,529
Comanche Trail Golf Carts	19,888	19,888	19,888
Spring Recirculation Pump	26,533	35,377	35,377
Interest Income	33,037	29,000	20,000
Auction Proceeds	16,460	15,000	15,000
TOTAL	$430,654	$422,614	$344,598

CAPITAL REPLACEMENT FUND
EXPENDITURES BY DEPARTMENT
2008-09

Loans	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Treatment Plant Renovations	$25,000	$113,500	$761,500
Spring Recirculation Pump	98,366	0	0
Total Loans	123,366	113,500	761,500
Transfers Out			
Cemetery Fund -			
Office Renovations	15,000	0	0
Chapel	15,000	0	0
Tractor	0	0	13,000
Total Transfers Out	30,000	0	13,000
TOTAL EXPENDITURES	$153,366	$113,500	$774,500

2007 GENERAL OBLIGATION BONDS - CONSTRUCTION FUND
STREET RECONSTRUCTION
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Restricted Fund Balance	$0	$9,442,016	$7,652,016
Receipts			
Bond Proceeds	9,199,969	0	0
Interest Income	262,212	310,000	175,000
Total Receipts	9,462,181	310,000	175,000
Total Funds Available	9,462,181	9,752,016	7,827,016
Expenditures			
Capital Outlay	20,165	2,100,000	7,827,016
Total Budgeted Expenditures	20,165	2,100,000	7,827,016
Increase (Decrease) in Fund Balance	9,442,016	(1,790,000)	(7,652,016)
Ending Restricted Fund Balance	$9,442,016	$7,652,016	$0

FUND: 355- 2007 G.O. STREETS DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
INTEREST INCOME				
4602	INTEREST INCOME	262,212	310,000	175,000
	** CATEGORY TOTALS	262,212	310,000	175,000
MISCELLANEOUS				
4921	OTHER FINANCING SOURCES	9,199,969	0	0
	** CATEGORY TOTALS	9,199,969	0	0
	*** DEPARTMENT TOTALS	9,462,181	310,000	175,000

FUND: 355- 2007 G.O. STREETS DIV: 022- HIGHWAYS AND STREETS

DEPT: 321 STREET RECONSTRUCTION

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
62- BUILDINGS & STRUCTURES			
6218 PAVED STREETS	20,165	1,500,000	7,337,016
** CATEGORY TOTALS	20,165	1,500,000	7,337,016
63- EQUIPMENT			
6316 DISTRIBUTION LINES	0	600,000	490,000
** CATEGORY TOTALS	0	600,000	490,000
*** DEPARTMENT TOTALS	20,165	2,100,000	7,827,016

2007 GENERAL OBLIGATION BONDS - CONSTRUCTION FUND
SPORTS COMPLEX
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Restricted Fund Balance	$0	$5,195,691	$4,555,691
Receipts			
Bond Proceeds	5,085,028	0	0
Interest Income	144,930	160,000	65,000
Total Receipts	5,229,958	160,000	65,000
Total Funds Available	5,229,958	5,355,691	4,620,691
Expenditures			
Capital Outlay	34,267	800,000	3,000,000
Total Budgeted Expenditures	34,267	800,000	3,000,000
Increase (Decrease) in Fund Balance	5,195,691	(640,000)	(2,935,000)
Ending Restricted Fund Balance	$5,195,691	$4,555,691	$1,620,691

FUND: 360- 2007 G.O. SPORTS COMPLEX DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
INTEREST INCOME				
4602	INTEREST INCOME	144,930	160,000	65,000
	** CATEGORY TOTALS	144,930	160,000	65,000
MISCELLANEOUS				
4921	OTHER FINANCING SOURCES	5,085,028	0	0
	** CATEGORY TOTALS	5,085,028	0	0
	*** DEPARTMENT TOTALS	5,229,958	160,000	65,000

FUND: 360- 2007 G.O. SPORTS COMPLEX DIV: 027- PARKS AND RECREATION

DEPT: 373 SPORTS COMPLEX

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
62- BUILDINGS & STRUCTURES			
6226 MISCELLANEOUS STRUCTURES	34,267	800,000	3,000,000
** CATEGORY TOTALS	34,267	800,000	3,000,000
*** DEPARTMENT TOTALS	34,267	800,000	3,000,000

2007 CERTIFICATES OF OBLIGATION - CONSTRUCTION FUND
ANIMAL SHELTER ANNEX
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Restricted Fund Balance	$0	$427,666	$241,666
Receipts			
Bond Proceeds	435,418	0	0
Interest Income	11,723	14,000	3,000
Total Receipts	447,141	14,000	3,000
Total Funds Available	447,141	441,666	244,666
Expenditures			
Capital Outlay	19,475	200,000	244,666
Total Budgeted Expenditures	19,475	200,000	244,666
Increase (Decrease) in Fund Balance	427,666	(186,000)	(241,666)
Ending Restricted Fund Balance	$427,666	$241,666	$0

FUND: 365- 2007 C.O. ANIMAL SHELTER DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
INTEREST INCOME				
4602	INTEREST INCOME	11,723	14,000	3,000
	** CATEGORY TOTALS	11,723	14,000	3,000
MISCELLANEOUS				
4921	OTHER FINANCING SOURCES	435,418	0	0
	** CATEGORY TOTALS	435,418	0	0
	*** DEPARTMENT TOTALS	447,141	14,000	3,000

FUND: 365- 2007 C.O. ANIMAL SHELTER DIV: 011- POLICE

DEPT: 242 ANIMAL SHELTER CONST.

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
62- BUILDINGS & STRUCTURES			
6200 BUILDINGS	19,475	200,000	244,666
** CATEGORY TOTALS	19,475	200,000	244,666
*** DEPARTMENT TOTALS	19,475	200,000	244,666

2007 CERTIFICATES OF OBLIGATION - CONSTRUCTION FUND
ELEVATED WATER RESERVOIR
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Restricted Fund Balance	$0	$586,234	$0
Receipts			
Bond Proceeds	605,920	0	0
Interest Income	16,314	17,000	0
Total Receipts	622,234	17,000	0
Total Funds Available	622,234	603,234	0
Expenditures			
Capital Outlay	36,000	603,234	0
Total Budgeted Expenditures	36,000	603,234	0
Increase (Decrease) in Fund Balance	586,234	(586,234)	0
Ending Restricted Fund Balance	$586,234	$0	$0

FUND: 370- 2007 C.O. WTR RESERVOIR DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
INTEREST INCOME				
4602	INTEREST INCOME	16,314	17,000	0
	** CATEGORY TOTALS	16,314	17,000	0
SERVICE FEES FROM OTHER FUNDS				
4811	TRANSFERS FROM UTILITY FUND	605,920	0	0
	** CATEGORY TOTALS	605,920	0	0
	*** DEPARTMENT TOTALS	622,234	17,000	0

FUND: 370- 2007 C.O. WTR RESERVOIR DIV: 021- PUBLIC WORKS

DEPT: 706 RESERVOIR PROJECT

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
62- BUILDINGS & STRUCTURES			
6217 STANDPIPES AND RESERVOIRS	64,595	0	0
** CATEGORY TOTALS	64,595	0	0
*** DEPARTMENT TOTALS	64,595	0	0

FUND: 370- 2007 C.O. WTR RESERVOIR DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 ***INVALID DEPARTMENT***

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
58- TRANSFERS/OTHER FUNDS			
5808 TRANSFER TO OTHER FUNDS	36,000	603,234	0
** CATEGORY TOTALS	36,000	603,234	0
*** DEPARTMENT TOTALS	36,000	603,234	0

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 wastewater 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 expenditures 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 expenditures be set aside in the operating fund reserve account at the end of the year. The 2008-09 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 that accounts for 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 approximately $151,000 at September 30, 2009. The 2008-09 budget includes capital expenses of $410,000 to be funded through this restricted escrow account for water line replacement ($100,000), backwash system backup ($100,000), flocculator rehabilitation ($115,000), water pump renovations ($60,000) and replacement of main lift pump #4 ($35,000).

Other capital projects will be funded through a loan from the Capital Replacement Fund in the amount of $761,500 for a new electrical panel at the water treatment plant ($250,000), expansion of the turbine pump station ($100,000), and rehabilitation of the south final clarifier and trickling filters ($411,500). Additionally, a new sewer jet/vacuum truck ($325,000) will be financed through a lease purchase arrangement.

UTILITY FUND
(continued)

Included in the Utility Fund are transfers-out to debt service funds for the 2002 Refunding bond series and the 2007 Certificates of Obligation. 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 independent consultant and is budgeted at $480,177 for this fiscal year. This budget includes an increase in salaries and benefits totaling $78,800, which will be a 3% cost of living adjustment (COLA) for all employees and a merit increase for approximately 50% of the employees. Three new employees are budgeted in the Distribution and Collection department for a new three-man crew to help continue the water line replacement program. No other staffing changes are proposed.

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 increase by $215,000, or slightly over 7%, in fiscal year 2008-09. Additionally, the cost of chemicals in the treatment processes is expected to increase by $253,000. These increases will be passed through to the City's water customers through a $2.00 per month increase in the base rate and an increase in the consumption rate, which will increase from $2.51 to $2.70 per 1,000 gallons of water consumed. No increases in wastewater rates are proposed.

UTILITY FUND
SUMMARY OF RECEIPTS AND EXPENSES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Unrestricted Fund Equity	$2,702,486	$834,880	$778,942
Beginning Restricted Fund Equity	411,158	482,307	412,874
Receipts			
Water	5,417,305	6,250,000	6,750,000
Sewer Revenue	2,510,859	2,600,000	2,620,000
Service & Penalty Charges	298,726	171,000	296,000
Utility Taps	17,233	44,000	20,000
Utility System	8,225	17,106	10,000
Other Financing Sources	118,363	132,206	1,086,500
Miscellaneous	168,758	31,400	29,400
Total Receipts	8,539,469	9,245,712	10,811,900
Transfers-In			
C.O. Construction Fund	36,000	0	0
Total Current Receipts	8,575,469	9,245,712	10,811,900
Total Funds Available	11,689,113	10,562,899	12,003,716
Expenses			
Personnel Services	2,138,930	2,191,432	2,466,834
Supplies and Materials	3,199,805	3,352,797	3,544,875
Maintenance of Land	1,400	2,450	2,450
Maintenance of Structures	277,571	249,050	248,750
Maintenance of Equipment	408,909	349,667	349,963
Contractual Services	768,803	894,885	898,929
Miscellaneous	557,025	527,432	552,177
Debt Service - Equipment	738,497	712,439	673,290
Capital Outlay	1,593,411	352,156	1,496,500
Total Expenses	9,684,351	8,632,308	10,233,768
Transfers-Out			
Debt Service - Bonds	547,575	598,775	598,076
Other Funds	140,000	140,000	140,000
Total Transfers-Out	687,575	738,775	738,076
Total Budgeted Expenses	10,371,926	9,371,083	10,971,844
Increase (Decrease) in Restricted Fund Equity	71,149	(69,433)	(262,000)
Increase (Decrease) in Unrestricted Fund Equity	(1,867,606)	(55,938)	102,056
Ending Restricted Fund Equity	482,307	412,874	150,874
Ending Unrestricted Fund Equity	$834,880	$778,942	$880,998

FUND: 405- WATER AND SEWER DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
GENERAL SALES & SERVICE				
4350	WATER SALES	5,417,305	6,250,000	6,750,000
4355	SEWAGE DISPOSAL	2,510,859	2,600,000	2,620,000
4361	LATE CHARGES	229,377	105,000	225,000
4363	SERVICE RESTORATION FEES	53,247	50,000	55,000
4364	NEW SERVICE FEES	16,102	16,000	16,000
4370	NEW WATER TAPS	11,279	35,000	15,000
4371	NEW SEWER TAPS	5,954	9,000	5,000
	** CATEGORY TOTALS	8,244,123	9,065,000	9,686,000
INTEREST INCOME				
4602	INTEREST INCOME	130,801	3,500	5,000
4607	INTEREST INCOME ESCROW	30,788	22,500	20,000
	** CATEGORY TOTALS	161,589	26,000	25,000
SERVICE FEES FROM OTHER FUNDS				
4819	TRANSFERS FROM OTHER FUNDS	36,000	0	0
	** CATEGORY TOTALS	36,000	0	0
MISCELLANEOUS				
4900	CASH OVER/(SHORT)	420-	0	0
4905	OTHER INCOME	233-	0	0
4906	RETURNED CHECK FEES	7,240	5,000	4,000
4907	SALE OF GARBAGE BAGS	582	400	400
4915	UTILITY SYSTEM REPAIRS	0	106	0
4916	SEWER DUMPING AT WWTP	8,225	17,000	10,000
4921	OTHER FINANCING SOURCES	118,363	132,206	1,086,500
	** CATEGORY TOTALS	133,757	154,712	1,100,900
	*** DEPARTMENT TOTALS	8,575,469	9,245,712	10,811,900

UTILITY FUND
EXPENSES BY DEPARTMENT
2008-09

Department	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
705 Water Treatment	$1,157,801	$1,199,377	$1,688,245
710 Water Distribution	1,858,490	1,940,596	2,389,515
735 Customer Service	1,427,484	287,815	317,989
740 Wastewater Treatment	1,163,629	987,842	1,457,847
745 Purchasing	173,143	163,796	174,009
000 Non-Departmental	561,413	605,443	632,873
000 Transfers Out	140,000	140,000	140,000
000 Debt Service - Bonds	547,575	598,775	598,076
000 Debt Service - Capital Equipment	738,497	712,439	673,290
000 Water Purchases	2,603,894	2,735,000	2,900,000
TOTAL	$10,371,926	$9,371,083	$10,971,844

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 repainting/repairs to Northside elevated tank, South Mountain standpipe and 708 ground storage tank
- Began stage 2 testing in compliance with TCEQ rules

GOALS

- Complete flocculator rehab project
- Complete backup backwash system for filters
- Replace control panel for turbine pump station & add two additional pumps

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$415,738**	**$412,078**	**$445,670**
51 – Supplies and Materials	**324,515**	**303,391**	**288,425**
52 – Maintenance of Land	**1,400**	**2,000**	**2,000**
53 – Maint. Of Bldgs/Structures	**8,145**	**16,000**	**15,500**
54 – Maintenance of Equipment	**27,390**	**27,580**	**27,950**
55 – Contractual Services	**299,569**	**343,328**	**343,700**
56 – Miscellaneous	**1,148**	**0**	**0**
62 – Building & Structures	**42,344**	**95,000**	**365,000**
63 – Equipment	**37,552**	**0**	**200,000**
Total	**$1,157,801**	**$1,199,377**	**$1,688,245**

Budget Highlights:
5117 – Minor Apparatus – (PB) $3,500 for small front-cut mower
5119 – Chemicals – Chemicals for treatment process
5124 – Postage – Cost to mail annual Consumer Confidence Report
5311 – Buildings – (RB) Replace doors on South Mountain and Capehart Stations, remodel restroom at plant
5322 – Maint. of Fences and Gates – (RB) Replace State Park west fencing
5425 – Maint. of Machinery & Tools – Maintenance costs associated with all treatment plant components and 5 remote pump stations
5515 – Hire of Equipment – Phillips Pond sludge removal and disposal
5521 – Special Services - Lab analysis fees –Monthly analysis on finished water (RB)Monthly cryptosporidium testing in accordance to TCEQ LT 2 rules
6213 – Water Treatment – (RB)Completion of Phase I from 06-07 and Phase II of flocculator rehab $175,000; (PB) MCC Electrical panel replacement ($250,000-CRP) and completion of flocculator rehab project ($115,000)
6311 – Machinery and Equipment – (PB) Backwash system backup ($100,000) Turbine pump station expansion (100,000)

FUND: 405- WATER AND SEWER DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	251,554	249,441	268,366
5022	VACATION BUY BACK	1,784	1,943	2,000
5035	OVERTIME	32,920	35,000	30,000
5045	LONGEVITY	12,014	12,926	13,949
5050	RETIREMENT	33,217	30,367	40,168
5055	STANDBY PAY	5,200	5,200	7,800
5060	GROUP INSURANCE	38,861	36,800	38,400
5065	WORKERS' COMPENSATION	14,730	14,274	16,011
5070	RETIREMENT-DEFERRED COMP	17,010	16,263	17,749
5075	LIFE & DISABILITY INSURANCE	5,318	5,787	7,055
5080	MEDICARE	3,126	3,338	3,380
5085	UNEMPLOYMENT TAXES	4	739	792
	** CATEGORY TOTALS	415,738	412,078	445,670
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	3,245	2,700	3,000
5112	FOOD SUPPLIES	180	200	250
5114	WEARING APPAREL	2,458	2,700	2,700
5116	GASOLINE, OIL, & GREASE	8,127	8,816	11,000
5117	MINOR APPARATUS	5,223	9,000	12,500
5118	JANITORIAL SUPPLIES	691	700	700
5119	CHEMICALS	227,555	200,000	180,000
5120	MEDICAL AND SURGICAL	0	75	75
5123	OTHER SUPPLIES	442	700	700
5124	POSTAGE	2,295	3,500	2,500
5128	UTILITIES	74,299	75,000	75,000
	** CATEGORY TOTALS	324,515	303,391	288,425
52- MAINTENANCE OF LAND				
5210	LAND MAINTENANCE	1,400	2,000	2,000
	** CATEGORY TOTALS	1,400	2,000	2,000
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	1,412	4,000	4,000
5313	MAINT. OF TREATMENT PLANTS	6,650	5,000	5,000
5317	MAINT. OF STANDPIPES & RESERV	0	2,000	5,000

FUND: 405- WATER AND SEWER DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
53- MAINTENANCE BUILDINGS & STRUCTURES				
5322	MAINTENANCE OF FENCES & GATES	83	5,000	1,500
	** CATEGORY TOTALS	8,145	16,000	15,500
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	6,407	4,500	5,000
5413	MAINTENANCE OF FIRE APPARATUS	102	150	150
5415	MAINTENANCE OF RADIOS	408	1,130	500
5417	MAINTENANCE OF MOWERS	1,327	1,500	2,000
5422	MAINT HEATING & COOLING SYSTEM	260	300	300
5425	MAINT. MACHINERY, TOOLS, PUMPS	18,886	20,000	20,000
	** CATEGORY TOTALS	27,390	27,580	27,950
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	2,723	3,000	3,000
5515	HIRE OF EQUIPMENT	26,146	28,100	26,000
5520	INSURANCE	3,239	3,600	5,000
5521	SPECIAL SERVICES	16,823	32,000	32,000
5521-05	SPECIAL SERVICES-ENGINEERS	7,074	5,000	5,000
5521-14	SPECIAL SERVICES-TCEQ	5,257	5,308	5,400
5525	ADVERTISING	0	220	200
5530	TRAVEL EXPENSE	1,867	2,300	2,900
5540	DUES & SUBSCRIPTIONS	645	500	500
5541	PERMITS,LICENSES,TESTING FEES	765	900	900
5550	ELECTRICITY	232,277	260,000	260,000
5555	EDUCATION & TRAINING	594	300	600
5560	GAS FOR HEATING	2,159	2,100	2,200
	** CATEGORY TOTALS	299,569	343,328	343,700
56- SUNDRY CHARGES				
5616	JUDGEMENTS & DAMAGES	1,148	0	0
	** CATEGORY TOTALS	1,148	0	0
62- BUILDINGS & STRUCTURES				
6213	WATER TREATMENT	42,344	95,000	365,000

FUND: 405- WATER AND SEWER DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
62- BUILDINGS & STRUCTURES			
** CATEGORY TOTALS	42,344	95,000	365,000
63- EQUIPMENT			
6311 MACHINERY AND EQUIPMENT	37,552	0	100,000
6322 LARGE PUMPS & MOTORS	0	0	100,000
** CATEGORY TOTALS	37,552	0	200,000
*** DEPARTMENT TOTALS	1,157,801	1,199,377	1,688,245

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
WATER & WASTEWATER MANAGER	22	1771-2695	01	01	01
WATER TREATMENT SUPERVISOR	19	1383-2105	01	01	01
SR. PLANT OPERATOR	14	1080-1644	01	01	01
PLANT OPERATOR	13	1028-1565	05	05	04
WATER PLANT TECHNICIAN	12	979-1490	00	00	01
			08	08	08

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.

ACHIEVEMENTS

- Continued to realize a reduction in water main breaks due to our water main construction and systematic replacement program
- Resumed change-out program of zero consumption meters
- Increased meter inventory accuracy by conducting surveys of the system and insuring updates to the water office computer system and records

GOALS

- Replace dysfunctional fire hydrants in the distribution system as identified by annual fire department testing
- Continue large meter testing program to insure high volume meters are tested annually
- Enter into an agreement with TCEQ in order to reduce the number of overflows occurring in the sanitary sewer system

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$991,861**	**$1,081,980**	**$1,240,077**
51 – Supplies and Materials	**107,564**	**148,086**	**173,300**
53 – Maint. of Bldg./Structures	**234,412**	**212,250**	**212,250**
54 – Maint. of Equipment	**297,887**	**254,615**	**250,415**
55 – Contractual Services	**68,033**	**92,704**	**86,473**
56 – Judgments & Damages	**10,968**	**7,255**	**2,000**
63 – Equipment	**59,725**	**125,000**	**100,000**
64 – Vehicles	**88,040**	**18,706**	**325,000**
Total	**$1,858,490**	**$1,940,596**	**$2,389,515**

Budget Highlights:

5010 – Salaries – Additional 3-man crew for water line replacement program
5110 – Office Supplies – (RB) New scanner station for 2nd floor City Hall
5318 – Paved & Unpaved Streets – 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
6401 – Vehicles – (RB) Replace chassis on one ton truck

FUND: 405- WATER AND SEWER DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	583,552	661,436	766,027
5015	AUTO ALLOWANCE	6,000	6,000	6,600
5021	TERMINATION PAY	10,185	1,200	1,200
5022	VACATION BUY BACK	4,979	3,772	3,900
5035	OVERTIME	91,860	80,000	65,000
5045	LONGEVITY	8,469	8,238	9,916
5050	RETIREMENT	78,258	86,156	110,627
5055	STANDBY PAY	12,880	13,000	19,500
5060	GROUP INSURANCE	100,124	119,230	132,064
5065	WORKERS' COMPENSATION	33,412	32,378	41,395
5070	RETIREMENT-DEFERRED COMP	38,695	41,443	48,882
5075	LIFE & DISABILITY INSURANCE	12,169	14,382	19,429
5080	MEDICARE	10,364	12,157	12,864
5085	UNEMPLOYMENT TAXES	914	2,588	2,673
	** CATEGORY TOTALS	991,861	1,081,980	1,240,077
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	5,245	9,000	4,000
5112	FOOD SUPPLIES	621	700	700
5114	WEARING APPAREL	10,954	10,800	13,000
5116	GASOLINE, OIL, & GREASE	75,901	105,786	132,000
5117	MINOR APPARATUS	11,546	18,000	20,000
5118	JANITORIAL SUPPLIES	630	900	700
5119	CHEMICALS	651	800	800
5120	MEDICAL & SURGICAL SUPPLIES	38	100	100
5123	OTHER SUPPLIES	1,703	1,700	1,700
5124	POSTAGE	275	300	300
	** CATEGORY TOTALS	107,564	148,086	173,300
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	6	250	250
5314	MAINTENANCE OF SANITARY SEWERS	11,762	12,000	12,000
5318	MAINT. PAVED & UNPAVED STREETS	222,644	200,000	200,000
	** CATEGORY TOTALS	234,412	212,250	212,250
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. FURNITURE & FIXTURES	156	165	165

FUND: 405- WATER AND SEWER DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	142,900	130,000	120,000
5413	FIRE APPARATUS	100	50	50
5415	RADIO	2,344	3,700	3,700
5419	MAINTENANCE OF PIPE LINES	86,089	60,000	65,000
5420	METERS AND SETTINGS	64,228	60,000	60,000
5425	MAINT. MACHINERY, TOOLS, PUMPS	2,070	700	1,500
	** CATEGORY TOTALS	297,887	254,615	250,415
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	5,176	5,200	5,200
5515	HIRE OF EQUIPMENT	41,127	62,000	60,000
5520	INSURANCE	5,872	6,000	8,200
5521	SPECIAL SERVICES	20	3,154	3,000
5521-05	SPECIAL SERVICES-ENGINEERS	11,988	11,000	5,000
5530	TRAVEL EXPENSE	3,162	3,300	4,000
5540	DUES & SUBSCRIPTIONS	35	200	200
5541	PERMITS,LICENSES,TESTING FEES	135	1,600	373
5555	EDUCATION & TRAINING	518	250	500
	** CATEGORY TOTALS	68,033	92,704	86,473
56- SUNDRY CHARGES				
5616	JUDGEMENTS & DAMAGES	10,968	7,255	2,000
	** CATEGORY TOTALS	10,968	7,255	2,000
63- EQUIPMENT				
6316	DISTRIBUTION LINES	59,725	125,000	100,000
	** CATEGORY TOTALS	59,725	125,000	100,000
64- VEHICLES				
6401	MOTOR VEHICLES	0	18,706	0
6404	HEAVY EQUIPMENT	88,040	0	325,000
	** CATEGORY TOTALS	88,040	18,706	325,000
	*** DEPARTMENT TOTALS	1,858,490	1,940,596	2,389,515

FUND: 405- WATER AND SEWER DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
ASSISTANT CITY MANAGER			00	00	01
DIRECTOR OF PUBLIC WORKS	24	2157-3283	01	01	00
D & C MANAGER	22	1771-2695	01	01	01
D & C SUPERINTENDENT	19	1383-2105	01	01	01
UTILITY CONST. SUPERVISOR	16	1192-1815	01	01	01
SR PLANT OPERATOR	14	1081-1645	00	00	01
SR. UTILITY SERVICE WORKER	12	923-1404	09	09	08
ADMINISTRATIVE ASSISTANT	12	979-1489	01	01	01
ADMINISTRATIVE TECHNICIAN	10	877-1349	01	01	01
UTILITY SERVICE WORKER	9	844-1284	09	09	12
			24	24	27

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

- Worked with Distribution and Collection to improve meter inventory
- Finalized implementation of the automated meter reading (AMR) system
- Educated staff and customers regarding the new automated meters
- Cross-trained and educated employees in customer service

GOALS

- Continue to work with Distribution and Collection to improve the new AMR system
- Establish internet payment process
- Revise customer service policy and procedures manual

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$245,460**	**$212,050**	**$237,724**
51 – Supplies and Materials	**46,589**	**55,275**	**58,350**
54 – Maintenance of Equipment	**15,243**	**14,380**	**15,585**
55 – Contractual Services	**7,208**	**6,110**	**6,330**
63 – Equipment	**1,112,984**	**0**	**0**
Total	**$1,427,484**	**$287,815**	**$317,989**

Budget Highlights:

5010 – Salaries – (RB) Due to AMR system taking longer than proposed, position reinstated
5110 – Office Supplies – Cost of forms (bills, late notices, blue bar paper) (PB) Two validators for printing receipts
5117 – Minor Apparatus – Meter locks and miscellaneous tools
5521 – Special Services – Collection agency fees and bee extermination

FUND: 405- WATER AND SEWER DIV: 002- FINANCE

DEPT: 735 WATER OFFICE-CUSTOMER SVC

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	169,628	149,663	165,068
5021	TERMINATION PAY	2,757	811	0
5022	VACATION BUY BACK	473	762	815
5035	OVERTIME	867	396	500
5045	LONGEVITY	2,682	2,741	3,459
5050	RETIREMENT	18,656	18,785	21,180
5060	GROUP INSURANCE	31,650	21,188	27,000
5065	WORKERS' COMPENSATION	3,217	3,117	3,566
5070	RETIREMENT-DEFERRED COMP	9,329	8,157	9,359
5075	LIFE & DISABILITY INSURANCE	3,585	3,572	3,720
5080	MEDICARE	2,516	2,294	2,463
5085	UNEMPLOYMENT TAXES	100	564	594
	** CATEGORY TOTALS	245,460	212,050	237,724
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	8,267	12,000	12,000
5112	FOOD SUPPLIES	185	400	400
5114	WEARING APPAREL	493	750	750
5116	GASOLINE, OIL, & GREASE	8,261	8,375	10,450
5117	MINOR APPARATUS	1,201	1,000	1,000
5120	MEDICAL & SURGICAL SUPPLIES	31	50	50
5124	POSTAGE	27,562	32,000	33,000
5126	MERCHANDISE FOR SALES	589	700	700
	** CATEGORY TOTALS	46,589	55,275	58,350
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. FURNITURE & FIXTURES	11,419	9,430	10,685
5412	VEHICLE MAINTENANCE	3,109	4,000	4,000
5415	MAINTENANCE OF RADIOS	642	800	800
5420	MAINT. OF METERS AND SETTINGS	73	150	100
	** CATEGORY TOTALS	15,243	14,380	15,585
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	1,683	1,700	1,700
5520	INSURANCE	1,013	1,000	1,400
5521	SPECIAL SERVICES	2,902	2,500	2,500

FUND: 405- WATER AND SEWER DIV: 002- FINANCE

DEPT: 735 WATER OFFICE-CUSTOMER SVC

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
55- CONTRACTUAL SERVICES				
5530	TRAVEL EXPENSE	450	300	600
5540	DUES AND SUBSCRIPTIONS	130	130	130
5541	PERMITS,LICENSES,&TESTING FEES	720	480	0
5555	EDUCATION AND TRAINING	310	0	0
	** CATEGORY TOTALS	7,208	6,110	6,330
63- EQUIPMENT				
6310	FURNITURE & FIXTURES	1,112,984	0	0
	*** DEPARTMENT TOTALS	1,427,484	287,815	317,989

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
CUSTOMER SERVICE SUPERVISOR	16	1192-1815	01	01	01
UTILITY BILLING TECHNICIAN	12	979-1490	01	01	01
CUSTOMER SERVICE TECHNICIAN	12	979-1490	02	02	01
CUSTOMER SERVICE CLERK	10	887-1349	02	02	02
METER READER	9	844-1284	02	02	01
			08	08	06

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

- Rebuilt west grit system
- Worked toward state certification of new employees, as well as maintenance or upgrade of other personnel certifications

GOALS

- Complete rehabilitation of south final clarifier and west trickling filter
- Rehabilitate plant water pump station
- Work with TCEQ on Sewer System Overflow Initiative
- Complete state permit renewal process

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$397,041**	**$396,126**	**$444,197**
51 – Supplies and Materials	**108,229**	**104,486**	**118,200**
53 – Maint. of Bldgs/Structures	**20,339**	**20,000**	**20,500**
54 – Maintenance of Equipment	**66,161**	**48,165**	**48,450**
55 – Contractual Services	**319,093**	**305,615**	**320,000**
62 – Building & Structures	**252,766**	**113,450**	**471,500**
63 – Equipment	**0**	**0**	**35,000**
Total	**$1,163,629**	**$987,842**	**$1,457,847**

Budget Highlights:

5117 – Minor Apparatus – Lab supplies
5119 – Chemicals – Chemicals used in the treatment process
5311 – Building Maintenance – (RB & PB) Replace doors around plant facility
5521 – Special Services – For outside testing & analysis of samples
5521-05 – Special Services-Engine – (PB) New State permit renewal process for WWTP discharge
6213 – Treatment Plants – (RB) Design of South final clarifier and trickling filter rehab ($38,500 CRF)
(PB) Construction phase of South final clarifier and trickling filter rehab ($411,500 CRF) Plant water pump Station renovation (funded through reserves $60,000)
6311 – Machinery and Equipment – (PB) Main lift pump #4 replacement (funded through reserves $35,000)

FUND: 405- WATER AND SEWER DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	234,748	240,048	272,898
5021	TERMINATION PAY	3,537	0	0
5022	VACATION BUY BACK	1,770	1,655	1,800
5035	OVERTIME	39,562	36,000	30,000
5045	LONGEVITY	6,102	6,439	7,640
5050	RETIREMENT	31,546	31,929	40,302
5055	STANDBY PAY	3,825	3,900	5,850
5060	GROUP INSURANCE	41,611	40,536	43,823
5065	WORKERS' COMPENSATION	8,993	8,714	11,420
5070	RETIREMENT-DEFERRED COMP	15,913	15,918	17,808
5075	LIFE & DISABILITY INSURANCE	5,138	5,529	7,078
5080	MEDICARE	4,257	4,626	4,687
5085	UNEMPLOYMENT TAXES	39	832	891
	** CATEGORY TOTALS	397,041	396,126	444,197
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	577	1,200	1,200
5112	FOOD SUPPLIES	154	150	150
5114	WEARING APPAREL	3,591	3,700	3,700
5116	GASOLINE, OIL, & GREASE	10,890	14,986	18,700
5117	MINOR APPARATUS	5,311	3,500	3,500
5118	JANITORIAL SUPPLIES	1,161	600	600
5119	CHEMICALS	79,792	70,000	80,000
5122	BOTANICAL & AGRICULTURAL	985	500	500
5123	OTHER SUPPLIES	574	800	800
5124	POSTAGE	20	50	50
5128	UTILITIES	5,174	9,000	9,000
	** CATEGORY TOTALS	108,229	104,486	118,200
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	5,141	5,000	5,000
5313	MAINT. OF TREATMENT PLANTS	13,287	15,000	15,000
5322	FENCES AND GATES	1,911	0	500
	** CATEGORY TOTALS	20,339	20,000	20,500
54- MAINTENANCE OF EQUIPMENT				
5411	MAINTENANCE FURNITURE & FIXTUR	0	185	0

FUND: 405- WATER AND SEWER DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	13,687	6,500	7,000
5413	MAINT OF FIRE APPARATUS	64	150	150
5415	MAINTENANCE OF RADIOS	315	480	500
5417	MAINTENANCE OF MOWERS	164	550	500
5422	MAINT HEATING & COOLING SYSTEM	534	300	300
5425	MAINT. MACHINERY, TOOLS, PUMPS	51,397	40,000	40,000
	** CATEGORY TOTALS	66,161	48,165	48,450
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	2,562	2,500	2,500
5515	HIRE OF EQUIPMENT	7,747	1,000	1,000
5520	INSURANCE	1,845	2,200	3,300
5521	SPECIAL SERVICES	19,290	18,000	22,000
5521-05	SPECIAL SERVICES-ENGINEERS	1,210	2,000	10,000
5521-14	SPECIAL SERVICES-TCEQ	18,165	17,965	18,000
5530	TRAVEL EXPENSE	1,715	1,800	3,050
5540	DUES & SUBSCRIPTIONS	110	150	150
5541	PERMITS,LICENSES,TESTING FEES	445	900	900
5550	ELECTRICITY	251,208	255,000	255,000
5555	EDUCATION & TRAINING	100	100	100
5560	GAS FOR HEATING	14,696	4,000	4,000
	** CATEGORY TOTALS	319,093	305,615	320,000
62- BUILDINGS & STRUCTURES				
6213	TREATMENT PLANTS	252,766	113,450	471,500
	** CATEGORY TOTALS	252,766	113,450	471,500
63- EQUIPMENT				
6311	MACHINERY & EQUIPMENT	0	0	35,000
	** CATEGORY TOTALS	0	0	35,000
	*** DEPARTMENT TOTALS	1,163,629	987,842	1,457,847

FUND: 405- WATER AND SEWER DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
WASTEWATER TREAT.PLANT SUPER.	19	1383-2105	01	01	01
SR. PLANT OPERATOR	14	1080-1644	02	02	02
WWTP PLANT OPERATOR	12	979-1489	03	03	03
PLANT OPERATOR	13	1028-1565	03	03	02
TEMP PLANT OPERATOR	12	979-1490	00	00	01
			09	09	09

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

- Revised purchasing policy and procedure manual
- Implemented PVC and brass fittings consignment program with local vendor
- Consolidated cage area with new supply bins to increase efficiency in receiving and distribution

GOALS

- Continue to utilize local vendors in an effort to decrease the high cost of shipping
- Decrease surplus material and vehicles by means of web based auction sites
- Attain purchasing manager certification
- Establish pilot program for electronic purchase orders

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$88,832**	**$89,198**	**$99,166**
51 – Supplies and Materials	**5,606**	**6,559**	**6,600**
52 – Maintenance of Land	**0**	**450**	**450**
53 – Maint. of Bldg./Structures	**14,449**	**800**	**500**
54 – Maintenance of Equipment	**2,230**	**4,927**	**7,563**
55 – Contractual Services	**62,026**	**61,862**	**59,730**
Total	**$173,143**	**$163,796**	**$174,009**

Budget Highlights:

5411 – Maint. of Furniture & Fixtures – Annual maintenance fee on inventory system software
5422 – Maint Heating and Cooling – Heating system for warehouse
5535 – Rent – Rental contract with Airpark for lease of warehouse

FUND: 405- WATER AND SEWER DIV: 021- PUBLIC WORKS

DEPT: 745 MATERIAL CONTROL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	46,911	57,042	61,841
5015	AUTO ALLOWANCE	1,125	3,000	3,300
5021	TERMINATION PAY	8,016	0	0
5022	VACATION BUY BACK	659	340	350
5035	OVERTIME	1,074	750	500
5045	LONGEVITY	650	284	446
5050	RETIREMENT	7,258	6,456	8,834
5055	STANDBY PAY	2,600	2,600	3,900
5060	GROUP INSURANCE	10,577	8,625	9,000
5065	WORKERS' COMPENSATION	4,285	4,152	4,313
5070	DEFERRED COMP	3,526	3,419	3,904
5075	LIFE & DISABILITY INSURANCE	1,158	1,338	1,552
5080	MEDICARE	978	1,005	1,028
5085	UNEMPLOYMENT COMPENSATION	15	187	198
	** CATEGORY TOTALS	88,832	89,198	99,166
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	2,549	2,500	2,500
5112	FOOD SUPPLIES	88	100	100
5114	WEARING APPAREL	342	450	450
5116	GASOLINE, OIL AND GREASE	180	309	350
5117	MINOR APPARATUS	124	500	500
5118	JANITORIAL SUPPLIES	133	300	300
5124	POSTAGE	268	300	300
5126	MERCHANDISE FOR SALES	243-	0	0
5128	UTILITIES	2,165	2,100	2,100
	** CATEGORY TOTALS	5,606	6,559	6,600
52- MAINTENANCE OF LAND				
5210	LAND MAINTENANCE	0	450	450
	** CATEGORY TOTALS	0	450	450
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	14,449	800	500
	** CATEGORY TOTALS	14,449	800	500

FUND: 405- WATER AND SEWER DIV: 021- PUBLIC WORKS

DEPT: 745 MATERIAL CONTROL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. OF FURNITURE & FIXTURES	0	1,622	1,788
5412	MAINTENANCE OF VEHICLES	388	1,600	1,200
5413	FIRE APPARATUS	100	75	75
5422	MAINT HEATING & COOLING SYSTEM	0	400	3,000
5425	MAINTENANCE OF MACHINERY	1,742	1,230	1,500
	** CATEGORY TOTALS	2,230	4,927	7,563
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	1,602	1,600	1,600
5520	INSURANCE	39-	110	300
5525	ADVERTISING	681	500	800
5530	TRAVEL EXPENSE	1,031	1,500	2,500
5535	RENT	39,776	39,780	39,780
5540	DUES & SUBSCRIPTIONS	150	200	200
5541	PERMITS,LICENSES,TESTING FEES	0	622	0
5550	ELECTRICITY	10,468	10,500	10,500
5555	EDUCATION AND TRAINING	10	50	50
5560	GAS FOR HEATING	8,347	7,000	4,000
	** CATEGORY TOTALS	62,026	61,862	59,730
	*** DEPARTMENT TOTALS	173,143	163,796	174,009

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
PURCHASING AGENT	19	1383-2105	01	01	01
INVENTORY SPECIALIST	10	887-1349	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 expenditures also account for administrative fees paid to the General Fund.

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
51 – Supplies and Materials	**$2,603,894**	**$2,735,000**	**$2,900,000**
51 – Supplies and Materials	**3,408**	**0**	**0**
53 – Maintenance of Bldgs	**225**	**0**	**0**
55 – Contractual Services	**12,871**	**85,266**	**82,696**
56 – Miscellaneous	**544,909**	**520,177**	**550,177**
Total	**$3,165,307**	**$3,340,443**	**$3,532,873**

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 DIV: 021- PUBLIC WORKS

DEPT: 000 NON-DEPARTMENTAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
51- SUPPLIES & MATERIALS				
5117	MINOR APPARATUS	3,408	0	0
5128	UTILITIES	2,603,894	2,735,000	2,900,000
	** CATEGORY TOTALS	2,607,302	2,735,000	2,900,000
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	225	0	0
	** CATEGORY TOTALS	225	0	0
55- CONTRACTUAL SERVICES				
5520	INSURANCE	102-	170	600
5521	SPECIAL SERVICES	6,867	79,200	79,200
5521-17	BANK CHARGES	4,210	4,000	1,000
5535	RENT	1,896	1,896	1,896
	** CATEGORY TOTALS	12,871	85,266	82,696
56- SUNDRY CHARGES				
5641	ADMINISTRATIVE FEES	472,851	480,177	480,177
5643	BAD DEBT WRITE-OFF	72,058	40,000	70,000
	** CATEGORY TOTALS	544,909	520,177	550,177
	*** DEPARTMENT TOTALS	3,165,307	3,340,443	3,532,873

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 2006-07	Revised 2007-08	Proposed 2008-09
Total Debt Service	**$738,497**	**$712,439**	**$674,495**

Transfers to Other Funds — Utility Fund

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
Transfer to I & S 2002	**$547,575**	**$547,775**	**$547,076**
Transfer to I & S 2007 C.O.'s	**0**	**51,000**	**51,000**
Transfer to General Fund	**140,000**	**140,000**	**140,000**
Total	**$687,575**	**$738,775**	**$738,076**

FUND: 405- WATER AND SEWER DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
55- CONTRACTUAL SERVICES				
5521	SPECIAL SERVICES	0	0	0
	** CATEGORY TOTALS	0	0	0
57- DEBT SERVICE				
5701	DEBT SERVICE	0	0	0
5701-09	DEBT SVC-2001-02 EQUIPMENT	15,398	0	0
5701-10	DEBT SVC-2002-03 EQUIPMENT	41,751	17,396	0
5701-11	DEBT SVC-2002-03 WWTP PROJECTS	51,406	47,121	0
5701-12	DEBT SVC-2003-04 EQUIPMENT	28,794	28,794	11,998
5701-13	DEBT SVC-03-04 WTP BASINS	82,512	82,512	27,504
5701-14	DEBT SVC-03-04 WWTP PROJECTS	42,347	42,347	42,347
5701-15	DEBT SVC-2004-05 EQUIPMENT	16,293	16,293	16,293
5701-16	DEBT SVC-2004-05 WTP PROJECTS	25,476	25,476	25,476
5701-17	DEBT SVC-2004-05 CLARIFIER	32,097	32,097	32,097
5701-18	DEBT SVC-05-06 WWTP PROJECTS	62,275	62,275	62,275
5701-19	DEBT SVC-05-06 SIEMENS PROJECT	314,744	314,744	314,744
5701-20	DEBT SVC-2006-07 EQUIPMENT	15,349	20,466	20,466
5701-21	DEBT SVC-2006-07 WTP PROJECTS	0	5,661	5,661
5701-22	DEBT SVC-07-08 WTP&WWTP IMP	0	4,284	25,703
5701-23	DEBT SVC-07-08 EQUIPMENT	0	2,673	4,009
5701-24	DEBT SVC-08-09 WTP&WWTP PROJ	0	0	28,741
5701-25	DEBT SVC-08-09 EQUIPMENT	0	0	46,881
5731	INTEREST	10,055	10,300	10,300
	** CATEGORY TOTALS	738,497	712,439	674,495
	*** DEPARTMENT TOTALS	738,497	712,439	674,495

FUND: 405- WATER AND SEWER DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON-DEPARTMENTAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
58- TRANSFERS/OTHER FUNDS				
5806	TRANSFER I&S 2002	547,575	547,775	547,076
5807	TNSF TO 2007 I&S CERT OF OBLIG	0	51,000	51,000
5808	TRANSFERS TO OTHER FUNDS	0	0	0
5809	TRANSFER TO GENERAL FUND	140,000	140,000	140,000
	** CATEGORY TOTALS	687,575	738,775	738,076
	*** DEPARTMENT TOTALS	687,575	738,775	738,076

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 expenditures 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. At the council's discretion, the principal is occasionally used to leverage capital grant projects. The restricted escrow balance will be reduced in 2008-09 for the City's matching portion on the major rebuild of the City's primary runway. The total cost of the runway project is expected to be $7.6 million, of which Texas Department of Transportation, Aviation Division, will fund $5.9 million and the Big Spring Economic Development Corporation will contribute $800,000. The remaining portion of $912,000 will be funded through the restricted investment account. This project will result in an 11" concrete primary runway. It is estimated that the balance in the restricted investment account at the end of 2008-09 will be $422,842.

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 2008-09 are estimated to be $103,178. Raises for the Airpark Fund employees are budgeted at $10,900 in 2008-09, which includes increases in salary and benefits.

AIRPARK FUND
SUMMARY OF RECEIPTS AND EXPENSES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Unrestricted Fund Equity	($60,615)	$251,694	$340,567
Beginning Restricted Fund Reserves	1,771,584	1,335,191	2,135,191
Receipts			
Rentals	633,651	729,000	731,000
Revenue From Property	88,402	113,000	105,000
Contributions	87,009	1,065,208	5,945,000
Other Financing Sources	18,816	34,320	28,500
Miscellaneous Revenue	87,764	53,602	57,350
Total Current Receipts	915,642	1,995,130	6,866,850
Total Funds Available	2,626,611	3,582,015	9,342,608
Expenses			
Personnel Services	327,489	313,546	315,512
Supplies and Materials	61,511	48,045	54,250
Maintenance of Structures	91,193	320,670	164,300
Maintenance of Equipment	39,965	36,672	36,450
Contractual Services	140,592	209,900	151,850
Sundry Charges	104,187	108,178	108,178
Debt Service	18,288	18,926	23,534
Capital Outlay	256,501	50,320	7,635,849
Total Expenses	1,039,726	1,106,257	8,489,923
Increase (Decrease) in Restricted Fund Reserves	(436,393)	800,000	(1,712,349)
Increase (Decrease) in Unrestricted Fund Equity	312,309	88,873	89,276
Ending Restricted Fund Reserves	1,335,191	2,135,191	422,842
Ending Unrestricted Fund Equity	$251,694	$340,567	$429,843

FUND: 410- AIRPARK DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
INTEREST INCOME				
4602	INTEREST INCOME	87,316	52,000	57,000
	** CATEGORY TOTALS	87,316	52,000	57,000
PROPERTIES				
4707	MINERAL LEASE	9,230	21,000	15,000
4709	LEASE OF LAND	79,172	92,000	90,000
4731	BUILDING RENTAL	632,705	728,000	730,000
4732	EQUIPMENT RENTAL	946	1,000	1,000
	** CATEGORY TOTALS	722,053	842,000	836,000
MISCELLANEOUS				
4903	INSURANCE RECOVERY	0	1,227	0
4905	OTHER INCOME	423	350	350
4906	RETURNED CHECK FEES	25	25	0
4921	OTHER FINANCING SOURCES	18,816	34,320	28,500
4931	CONTRIBUTIONS	87,009	1,065,208	5,945,000
	** CATEGORY TOTALS	106,273	1,101,130	5,973,850
	*** DEPARTMENT TOTALS	915,642	1,995,130	6,866,850

AIRPARK FUND
EXPENSES BY DEPARTMENT
2008-09

Department	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Airpark	$1,021,438	$1,087,331	$8,466,389
Debt Service	18,288	18,926	23,534
TOTAL	$1,039,726	$1,106,257	$8,489,923

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 (TX DOT) Aviation Division.

ACHIEVEMENTS

- Obtained TXDOT Aviation/FAA funding for $7.8 million runway upgrade project and completed engineering design and award of construction bid
- Completed update of McMahon-Wrinkle Airport Layout Plan
- Contracted for development of a mandatory Spill Prevention Control and Countermeasure Plan
- Completed construction of maintenance shed to protect airpark tractors and equipment

GOALS

- Complete construction work on Runway 17-35
- Eliminate a fire and safety hazard through the demolition of the old two-story military barracks building
- Obtain for airport Wide Area Augmentation System (WAAS) identification and approval by FAA
- Attain updated easements and zoning to protect runway approaches
- Develop a plan to promote airport development
- Obtain new tank farm for jet and aviation fuel to comply with current EPA and other standards

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	$ 327,489	$ 313,546	$ 315,512
51 – Supplies and Materials	61,511	48,045	54,250
53 – Maint. of Bldg./Structures	91,193	320,670	164,300
54 – Maintenance of Equipment	39,965	36,672	36,450
55 - Contractual Services	140,592	209,900	151,850
56 – Miscellaneous	104,187	108,178	108,178
62 – Building & Structures	215,185	16,000	7,607,349
63 – Equipment	22,500	34,320	12,500
64 – Vehicles	18,816	0	16,000
Total	$1,021,438	$1,087,331	$8,466,389

Budget Highlights:

5318-01 – Routine Airport Maintenance Program (RAMP) – Grant funds for annual maintenance on airport facility
5515 – Hire of Equipment – Copier lease
5521-03 – Master Plan – (RB & PB) Grant from TX DOT 90/10 split for update of airport layout plan (TX Dot $60,300; City match $6,700)
5641 – Administrative Fees – Fees paid to the General Fund for services provided
6200 – Buildings – (RB) Construction of equipment shelter (funds moved from building maintenance)
6229 – Runways, Airfield Lighting – (PB) Construction of 11" concrete runway (TXDOT 7" 90% $5,895,000, City 7" 10% $655,000, City upgrade to 11" $257,349, BSECD upgrade to 11" $800,000)
6314 – Mowers & Equipment – (RB) Batwing Mower
6401 – Vehicles – (RB) Small Pickup Truck

FUND: 410- AIRPARK DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	219,504	219,184	214,908
5021	TERMINATION PAY	9,711	390	0
5022	VACATION BUY BACK	2,231	2,666	2,750
5035	OVERTIME	2,281	1,800	1,800
5045	LONGEVITY	5,939	3,923	4,281
5050	RETIREMENT	25,775	23,643	28,387
5055	STANDBY PAY	2,550	2,600	3,900
5060	GROUP INSURANCE	30,417	29,819	31,380
5065	WORKERS' COMPENSATION	7,571	7,336	6,712
5070	RETIREMENT-DEFERRED COMP	13,121	12,954	12,513
5075	LIFE & DISABILITY INSURANCE	4,634	4,876	4,986
5080	MEDICARE	3,513	3,634	3,301
5085	UNEMPLOYMENT TAXES	242	721	594
	** CATEGORY TOTALS	327,489	313,546	315,512
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	1,684	2,300	1,600
5112	FOOD SUPPLIES	205	500	700
5114	WEARING APPAREL	1,672	2,000	2,000
5116	GASOLINE, OIL, & GREASE	21,349	24,683	30,800
5117	MINOR APPARATUS	22,923	6,000	6,000
5118	JANITORIAL SUPPLIES	1,387	1,500	1,500
5119	CHEMICALS	0	100	100
5120	MEDICAL AND SURGICAL	15	62	50
5122	BOTANICAL AND AGRICULTURAL SUP	5,663	3,500	4,000
5123	OTHER SUPPLIES	958	1,500	1,500
5124	POSTAGE	332	400	500
5128	UTILITIES	5,323	5,500	5,500
	** CATEGORY TOTALS	61,511	48,045	54,250
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	50,749	44,000	60,000
5314	MAINTENANCE OF SANITARY SEWER	464	500	500
5318-01	ROUTINE AIRPORT MNT PGM (RAMP)	33,137	100,000	100,000
5320	STREET MARKERS & SIGNS	721	950	800
5322	MAINTENANCE OF FENCES & GATES	1,954	2,000	2,000
5326	MISCELLANEOUS IMPROVEMENT	47	600	500
5327	MAINTENANCE OF RAILROAD SPUR	1,528	0	0

FUND: 410- AIRPARK DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
53- MAINTENANCE BUILDINGS & STRUCTURES				
5328	MAINT. RUNWAYS, TAXIWAYS	1,132	172,120	0
5329	MAINT. AIRFIELD LIGHTING	1,461	500	500
	** CATEGORY TOTALS	91,193	320,670	164,300
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	35,464	30,000	30,000
5413	MAINTENANCE OF FIRE APPARATUS	329	350	350
5414	MAINT OF COMMUNICATION SYSTEMS	0	402	0
5415	MAINTENANCE OF RADIOS	1,479	2,520	2,700
5417	MOWERS	849	1,000	1,000
5419	MAINT OF PIPE LINES	20	250	250
5422	MAINT HEATING & COOLING SYSTEM	1,372	1,400	1,400
5425	MAINT. MACHINERY, TOOLS, PUMPS	452	750	750
	** CATEGORY TOTALS	39,965	36,672	36,450
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	3,518	4,200	5,350
5515	HIRE OF EQUIPMENT	2,049	3,000	3,000
5520	INSURANCE	38,943	46,500	53,000
5521	SPECIAL SERVICES	2,389	5,700	5,700
5521-03	MASTER PLAN - AIRPARK	0	67,000	0
5521-05	SPECIAL SERVICES-ENGINEERING	9,181	1,000	1,000
5521-17	BANK CHARGES	2,003	2,300	2,500
5525	ADVERTISING	1,318	1,500	1,500
5530	TRAVEL EXPENSE	3,050	2,500	3,500
5540	DUES & SUBSCRIPTIONS	1,502	1,800	1,800
5541	PERMITS, LICENSES,TESTING FEES	440	900	1,000
5550	ELECTRICITY	64,079	65,000	65,000
5555	EDUCATION & TRAINING	163	300	300
5560	GAS FOR HEATING	11,957	8,200	8,200
	** CATEGORY TOTALS	140,592	209,900	151,850
56- SUNDRY CHARGES				
5641	ADMINISTRATIVE FEES	103,178	103,178	103,178
5643	BAD DEBT EXPENSE	1,009	5,000	5,000
	** CATEGORY TOTALS	104,187	108,178	108,178

FUND: 410- AIRPARK DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
62- BUILDINGS & STRUCTURES				
6200	BUILDINGS	150,000	16,000	0
6222	FENCES & GATES	9,785	0	0
6229	RUNWAYS & AIRFIELD LIGHTING	55,400	0	7,607,349
	** CATEGORY TOTALS	215,185	16,000	7,607,349
63- EQUIPMENT				
6314	MOWERS & EQUIPMENT	0	34,320	12,500
6317	HEATING & COOLING SYSTEMS	22,500	0	0
	** CATEGORY TOTALS	22,500	34,320	12,500
64- VEHICLES				
6401	MOTOR VEHICLES	18,816	0	16,000
	** CATEGORY TOTALS	18,816	0	16,000
	*** DEPARTMENT TOTALS	1,021,438	1,087,331	8,466,389

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
AIRPORT DIRECTOR	24	2157-3283	01	01	01
AIRPORT MAINT. SUPERINTENDENT	18	1316-2003	01	01	01
AIRPORT MAINT. TECHNICIAN	12	979-1490	01	01	01
AIRPORT MAINTENANCE WORKER	9	844-1284	03	03	03
ADMINISTRATIVE ASSISTANT	12	979-1489	01	01	01
			07	07	07

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 2006-07	Revised 2007-08	Proposed 2008-09
Total Debt Service	**$18,288**	**$18,926**	**$23,534**

FUND: 410- AIRPARK DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
57- DEBT SERVICE			
5701-01 DEBT SVC-2001-02 PICKUP	2,561	0	0
5701-02 DEBT SVC-2002-03 MOWERS	4,691	1,955	0
5701-03 DEBT SVC-2005-06 SWEEPER	1,453	1,453	1,453
5701-04 DEBT SVC-05-06 SIEMENS PROJECT	6,490	6,490	6,490
5701-05 DEBT SVC-2006-07 EQUIPMENT	3,093	4,125	4,125
5701-06 DEBT SVC-2007-08 EQUIPMENT	0	4,903	7,355
5701-07 DEBT SVC-08-09 EQUIPMENT	0	0	4,111
** CATEGORY TOTALS	18,288	18,926	23,534
*** DEPARTMENT TOTALS	18,288	18,926	23,534

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. 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 subsidizes any shortfall in operations.

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 expenditures be set aside in the operating fund reserves at the end of the year. The operating retained earnings balance is projected to increase by approximately $137,000 at the end of fiscal year 2008-09, to an ending balance of $367,177.

This budget includes raises of $34,843, which includes salary and benefits. This will provide a 3% increase in base pay and a 2.5% increase in certification pay. Capital expenditures are budgeted in the amount of $114,500, which includes one new ambulance, two defibrillators and two power cots. No changes in staffing levels are included in this proposed budget.

EMERGENCY MEDICAL SERVICES FUND
SUMMARY OF RECEIPTS AND EXPENSES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Equity	$302,945	$369,838	$230,054
Receipts			
Emergency Fees	1,189,555	1,100,000	1,375,000
Subscription Fees	1,225	1,200	1,200
Transfer/Transport Fees	155,601	145,000	181,000
Revenue From Other Agencies	130,000	130,000	130,000
Other Financing Sources	107,202	53,642	114,500
Other	5,045	(1,513)	(3,500)
Total Receipts	1,588,628	1,428,329	1,798,200
Transfers-In			
General Fund	250,000	130,000	130,000
Total Transfers-In	250,000	130,000	130,000
Total Current Receipts	1,838,628	1,558,329	1,928,200
Total Funds Available	2,141,573	1,928,167	2,158,254
Expenses			
Personnel Services	1,091,591	1,041,708	1,092,960
Supplies and Materials	126,380	134,578	134,800
Maintenance of Buildings	2,215	4,000	2,000
Maintenance of Equipment	36,712	39,960	30,448
Contractual Services	66,549	83,463	72,140
Miscellaneous	253,952	278,681	278,681
Debt Service	76,135	58,224	65,548
Capital Outlay	118,201	57,499	114,500
Total Budgeted Expenses	1,771,735	1,698,113	1,791,077
Increase (Decrease) in Fund Equity	66,893	(139,784)	137,123
Ending Fund Equity	$369,838	$230,054	$367,177

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
OTHER AGENCIES				
4209	REIMB. FROM COUNTY-AMBULANCE S	130,000	130,000	130,000
	** CATEGORY TOTALS	130,000	130,000	130,000
INTEREST INCOME				
4602	INTEREST INCOME	5,955-	8,000-	5,000-
	** CATEGORY TOTALS	5,955-	8,000-	5,000-
PROPERTIES				
4710	AMBULANCE EMERGENCY SERV FEES	1,189,555	1,100,000	1,375,000
4711	AMBULANCE SUBSCRIPTIONS	1,225	1,200	1,200
4713	AMBULANCE TRANSPORT FEES	155,602	145,000	181,000
	** CATEGORY TOTALS	1,346,382	1,246,200	1,557,200
SERVICE FEES FROM OTHER FUNDS				
4810	TRANSFERS FROM GENERAL FUND	250,000	130,000	130,000
	** CATEGORY TOTALS	250,000	130,000	130,000
MISCELLANEOUS				
4905	OTHER REVENUE	11,000	6,487	1,500
4921	OTHER FINANCING SOURCES	107,202	53,642	114,500
	** CATEGORY TOTALS	118,202	60,129	116,000
	*** DEPARTMENT TOTALS	1,838,628	1,558,329	1,928,200

EMERGENCY MEDICAL SERVICES FUND
EXPENSES BY DEPARTMENT
2008-09

Department	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Emergency Medical Services	$1,695,600	$1,639,889	$1,725,529
Debt Service	76,135	58,224	65,548
TOTAL	$1,771,735	$1,698,113	$1,791,077

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

ACHIEVEMENTS

- Restructured medical protocols to direct patient management in areas of local need and according to priorities set by medical direction
- Issued automatic external defibrillators for use on department fire engine first responders through Department of State Health Services grant award
- Implemented "transfer crew" provision to expedite response in non-emergency patient transfers

GOALS

- Update all medical personnel in new advanced cardiac life support protocols
- Establish an on-line paramedic instruction program for future candidates
- Restructure EMS inventory to permit daily accountability and systematic restocking

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$1,091,591**	**$1,041,708**	**1,092,960**
51 – Supplies and Materials	**126,380**	**134,578**	**134,800**
53 – Maintenance of Building	**2,215**	**4,000**	**2,000**
54 – Maint. of Equipment	**36,712**	**39,960**	**30,448**
55 - Contractual Services	**66,549**	**83,463**	**72,140**
56 – Miscellaneous	**253,952**	**278,681**	**278,681**
63 – Equipment	**45,939**	**0**	**44,500**
64 – Vehicles	**72,262**	**57,499**	**70,000**
Total	**$1,695,600**	**$1,639,889**	**$1,725,529**

Budget Highlights:

5035 – Overtime - Increase covered by savings in salaries due to understaffing
5110 – Office Supplies – (RB) Replacement of 2 field data tablets
5114 – Wearing Apparel – Replace equipment older than 10 years as per TCFP mandates
5117 – Minor Apparatus – Continue replacement of backboards and head immobilizers; drug bags and oxygen bottles; replacement of ambulance equipment
5120 – Medical and Surgical – Prescriptions drugs and IV supplies stocked on ambulances
5311 – Maintenance of Buildings – (RB) $2,000 improvements to station 3 kitchen
5411 – Maintenance of Furniture & Fixtures – Software maintenance fees
5425 – Machinery, Tools, Pumps – (RB) Repair to life packs
5521 – Professional Services – Share of Maximus cost allocation study
5521 – 08 – Special Services – Medical – Biohazard waste disposal and medical director
5555 – Education & Training – Cost for paramedic training, recertification, and other advanced training (RB) 13 students in Paramedic program
6401 – Motor Vehicles – (RB) One ambulance (PB) One van-style ambulance

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

DEPT: 260 E.M.S.

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	676,596	656,790	695,214
5021	TERMINATION PAY	5,772	15,000	5,000
5022	VACATION BUY BACK	5,876	24,975	26,000
5035	OVERTIME	124,806	80,655	70,000
5045	LONGEVITY	14,852	14,351	13,201
5050	RETIREMENT	89,711	78,201	97,130
5060	GROUP INSURANCE	82,542	79,951	86,630
5065	WORKERS' COMPENSATION	23,521	22,793	24,811
5070	RETIREMENT-DEFERRED COMP	43,963	41,879	44,599
5075	LIFE & DISABILITY INSURANCE	13,447	14,706	17,727
5080	MEDICARE	10,480	10,803	10,866
5085	UNEMPLOYMENT TAXES	25	1,604	1,782
	** CATEGORY TOTALS	1,091,591	1,041,708	1,092,960
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	8,077	9,200	4,000
5112	FOOD SUPPLIES	212	250	250
5114	WEARING APPAREL	20,454	20,500	15,000
5116	GASOLINE, OIL AND GREASE	36,234	44,078	55,000
5117	MINOR APPARATUS	4,028	3,500	3,500
5118	JANITORIAL SUPPLIES	1,828	2,000	2,000
5120	MEDICAL AND SURGICAL	48,418	48,000	48,000
5123	OTHER SUPPLIES	3,232	3,250	3,250
5124	POSTAGE	2,615	2,300	2,300
5128	UTILITIES	1,282	1,500	1,500
	** CATEGORY TOTALS	126,380	134,578	134,800
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINT. OF BUILDINGS	2,215	4,000	2,000
	** CATEGORY TOTALS	2,215	4,000	2,000
54- MAINTENANCE OF EQUIPMENT				
5411	MAINTENANCE FURN. & FIX.	3,694	6,110	6,648
5412	MAINTENANCE OF VEHICLES	24,739	30,000	20,000
5415	MAINTENANCE OF RADIOS	681	500	500
5422	MAINT. HEATING & COOLING SYST	273	350	300

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

DEPT: 260 E.M.S.

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
5425	MACHINERY, TOOLS, AND PUMPS	7,325	3,000	3,000
	** CATEGORY TOTALS	36,712	39,960	30,448
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	5,275	4,500	4,500
5515	HIRE OF EQUIPMENT	1,430	1,430	1,430
5520	INSURANCE	3,037	3,800	5,200
5521	SPECIAL SERVICES	0	3,250	3,250
5521-08	SPECIAL SERVICES-MEDICAL	14,636	15,000	15,000
5521-17	BANK CHARGES	1,310	1,550	1,700
5530	TRAVEL EXPENSE	1,855	4,500	2,000
5535	RENTS	6,360	6,360	6,360
5540	DUES & SUBSCRIPTIONS	4,316	500	500
5541	PERMITS,LICENSES,TESTING FEES	4,752	2,500	4,000
5550	ELECTRICITY	12,188	12,000	12,000
5555	EDUCATION AND TRAINING	6,066	22,273	10,000
5560	GAS FOR HEATING	5,324	5,800	6,200
	** CATEGORY TOTALS	66,549	83,463	72,140
56- SUNDRY CHARGES				
5616	JUDGMENTS & DAMAGES	1,381	0	0
5641	ADMINISTRATIVE FEES	104,641	78,681	78,681
5643	BAD DEBT EXPENSE	147,930	200,000	200,000
	** CATEGORY TOTALS	253,952	278,681	278,681
63- EQUIPMENT				
6310	FURNITURE & FIXTURES	26,196	0	0
6311	MACHINERY & EQUIPMENT	19,743	0	44,500
	** CATEGORY TOTALS	45,939	0	44,500
64- VEHICLES				
6401	MOTOR VEHICLES	72,262	57,499	70,000
	** CATEGORY TOTALS	72,262	57,499	70,000

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

DEPT: 260 E.M.S.

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
*** DEPARTMENT TOTALS	1,695,600	1,639,889	1,725,529

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
DEPUTY CHIEF	DC	1532	01	01	01
LIEUTENANTS	LT	1286	04	04	04
APPARATUS ENGINEERS	FF	1097	03	03	03
FIREFIGHTERS	FF	1097	08	08	08
EMS BILLING COORDINATOR	15	1135-1727	01	01	01
EMS BILLING TECHNICIAN	12	979-1489	01	01	01
			18	18	18

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 2006-07	Revised 2007-08	Proposed 2008-09
Total Debt Service	**$76,135**	**$58,224**	**$65,548**

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
57- DEBT SERVICE			
5701-05 DEBT SVC-2001-02 AMBULANCES	16,942	0	0
5701-06 DEBT SVC-2002-03 EQUIPMENT	24,589	10,245	0
5701-07 DEBT SVC-2003-04 EQUIPMENT	4,625	4,625	1,927
5701-08 DEBT SVC-2004-05 AMBULANCE	12,354	12,354	12,354
5701-09 DEBT SVC-2006-07 EQUIPMENT	17,625	23,499	23,499
5701-10 DEBT SVC-2007-08 EQUIPMENT	0	7,501	11,251
5701-11 DEBT SVC-2008-09 EQUIPMENT	0	0	16,517
** CATEGORY TOTALS	76,135	58,224	65,548
*** DEPARTMENT TOTALS	76,135	58,224	65,548

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 cost 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. As an Internal Service Fund, the goal of the Service Center Fund is to annually achieve a "break even" position, whereby revenue from other funds is sufficient to cover all operating costs of the fund. In order to achieve this goal, labor rates and overhead charges must be analyzed every year to determine whether these fees are sufficient to recover both fixed and variable costs associated with the operations. No increases in these rates were included in this proposed budget. This fund is expected to operate at a deficit of approximately $3,000 during 2008-09. The fee structure will be examined again before the next budget cycle to assess productivity requirements, operating efficiencies and the need for fee increases.

The current budget does not reflect any change in personnel levels. Both a small cost of living adjustment and a merit increase have been included in the 2008-09 budget, for a total increase in salaries and benefits of $12,300. Additionally, mechanic pay incentive pay was doubled in the proposed budget, resulting in an additional $3,000 to help defray the cost of increasing tool prices. There is $14,000 budgeted for the purchase of a used forklift.

SERVICE CENTER FUND
SUMMARY OF RECEIPTS AND EXPENSES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Equity	$106,435	$138,179	$43,666
Receipts			
General Fund	1,006,688	1,119,600	1,250,000
Utility Fund	269,700	290,770	335,000
Airpark Fund	57,016	54,685	62,000
E.M.S. Fund	60,435	74,080	80,000
Service Center	23,801	24,935	22,000
Cemetery Fund	12,810	10,410	12,500
Narcotics Task Force Fund	0	9,815	17,000
Senior Center Fund	0	5,000	12,000
Interest Income	10,060	6,500	4,000
Other Financing Sources	0	0	14,000
Total Current Receipts	1,440,510	1,595,795	1,808,500
Total Funds Available	1,546,945	1,733,974	1,852,166
Expenses			
Personnel Services	339,379	336,147	370,431
Supplies and Materials	1,028,689	1,295,321	1,376,270
Maintenance of Buildings	2,843	9,500	4,000
Maintenance of Equipment	13,813	19,650	13,475
Contractual Services	22,319	27,967	29,567
Debt Service	1,723	1,723	3,743
Capital Outlay	0	0	14,000
Total Budgeted Expenses	1,408,766	1,690,308	1,811,486
Increase (Decrease) in Fund Equity	31,744	(94,513)	(2,986)
Ending Fund Equity	$138,179	$43,666	$40,680

FUND: 505- SERVICE CENTER DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
INTEREST INCOME				
4602	INTEREST INCOME	10,060	6,500	4,000
	** CATEGORY TOTALS	10,060	6,500	4,000
MISCELLANEOUS				
4921	OTHER FINANCING SOURCES	0	0	14,000
4950	REVENUE FROM GENERAL FUND	1,006,688	1,119,600	1,250,000
4951	REVENUE FROM WATER AND SEWER	269,700	290,770	335,000
4952	REVENUE FROM AIRPARK	57,016	54,685	62,000
4953	REVENUE FROM CEMETERY	12,810	10,410	12,500
4954	REVENUE FROM GARAGE	23,801	24,935	22,000
4956	REVENUE FROM SENIOR CENTER	0	5,000	12,000
4958	REVENUES FROM TASK FORCE	0	9,815	17,000
4959	REVENUES FROM EMS FUND	60,435	74,080	80,000
	** CATEGORY TOTALS	1,430,450	1,589,295	1,804,500
	*** DEPARTMENT TOTALS	1,440,510	1,595,795	1,808,500

SERVICE CENTER FUND
EXPENSES BY DEPARTMENT
2008-09

Department	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Service Center	$1,407,043	$1,688,585	$1,807,743
Debt Service	1,723	1,723	3,743
TOTAL	$1,408,766	$1,690,308	$1,811,486

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

- Implemented an extended oil life program
- Attained additional training and certifications through attendance in educational programs

GOALS

- Implement sanitation truck lift refurbishment and replacement every 6 months
- Bring the heavy equipment fleet up to Department of Transportation standards
- Attend additional training classes on electrical diagnostic testing and emergency vehicle repair

	Actual 2006-07	Revised 2007-08	Proposed 2008-09
50 – Personnel Services	**$339,379**	**$336,147**	**$370,431**
51 – Supplies and Materials	**1,028,689**	**1,295,321**	**1,376,270**
53 – Maint. Bldg/Structures	**2,843**	**9,500**	**4,000**
54 – Maintenance of Equip.	**13,813**	**19,650**	**13,475**
55 – Contractual Services	**22,319**	**27,967**	**29,567**
64 – Heavy Equipment	**0**	**0**	**14,000**
Totals	**$1,407,043**	**$1,688,585**	**$1,807,743**

Budget Highlights:

5011 – Mechanic Pay Incentive – (PB) Mechanics $1,000 each Service Worker $500 each
5110 – Office Supplies – (RB) New scanner
5117 – Minor Apparatus – (RB) Pressure Washer ($2,500)
5530 – Travel – Annual requirements for ASE & EVT Certifications
5540 – Dues and Subscriptions – Annual fee for Mitchell on Demand
5541 – Permits, Licenses, Testing Fees – Annual software licensing
6404 – Heavy Equipment – Forklift ($14,000)

FUND: 505- SERVICE CENTER DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
50- PERSONNEL SERVICES				
5010	SALARIES	227,183	224,294	242,068
5011	MECHANIC PAY INCENTIVE	3,000	3,000	6,000
5022	VACATION BUY BACK	1,186	1,885	2,000
5035	OVERTIME	3,112	4,585	2,700
5045	LONGEVITY	8,035	8,752	9,712
5050	RETIREMENT	26,531	24,586	32,844
5055	STANDBY PAY	2,600	2,600	3,900
5060	GROUP INSURANCE	38,286	36,341	37,922
5065	WORKERS' COMPENSATION	8,096	7,846	8,844
5070	RETIREMENT-DEFERRED COMP	13,356	12,977	14,513
5075	LIFE & DISABILITY INSURANCE	4,818	5,235	5,768
5080	MEDICARE	3,114	3,298	3,368
5085	UNEMPLOYMENT TAXES	62	748	792
	** CATEGORY TOTALS	339,379	336,147	370,431
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	1,353	2,750	2,100
5112	FOOD SUPPLIES	58	100	100
5114	WEARING APPAREL	1,544	1,967	1,600
5116	GASOLINE, OIL, & GREASE	10,976	7,934	9,900
5117	MINOR APPARATUS	14,171	10,000	10,000
5118	JANITORIAL SUPPLIES	513	500	500
5123	OTHER SUPPLIES	916	650	650
5124	POSTAGE	272	120	120
5126	MERCHANDISE FOR SALES	517,058	570,000	580,000
5127	FUEL FOR RESALE	480,574	700,000	770,000
5128	UTILITIES	1,254	1,300	1,300
	** CATEGORY TOTALS	1,028,689	1,295,321	1,376,270
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	2,843	9,500	4,000
	** CATEGORY TOTALS	2,843	9,500	4,000
54- MAINTENANCE OF EQUIPMENT				
5411	MAINT. FURNITURE & FIXTURES	1,342	1,400	1,500
5412	VEHICLE MAINTENANCE	10,878	16,000	10,000

FUND: 505- SERVICE CENTER DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
54- MAINTENANCE OF EQUIPMENT				
5413	MAINT. OF FIRE APPARATUS	97	200	200
5415	MAINTENANCE OF RADIOS	404	650	375
5422	MAINT HEATING & COOLING SYSTEM	60	200	200
5425	MAINT. MACHINERY, TOOLS, PUMPS	1,032	1,200	1,200
	** CATEGORY TOTALS	13,813	19,650	13,475
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	1,512	1,575	1,575
5515	HIRE OF EQUIPMENT	4,582	4,800	4,800
5520	INSURANCE	1,263	1,600	3,100
5521-17	BANK CHARGES	1,358	1,600	1,700
5530	TRAVEL EXPENSE	3,134	4,000	4,000
5540	DUES AND SUBSCRIPTIONS	0	1,750	1,750
5541	PERMITS,LICENSES,TESTING FEES	0	842	842
5550	ELECTRICITY	4,281	4,700	4,700
5555	EDUCATION & TRAINING	498	500	500
5560	GAS FOR HEATING	5,691	6,600	6,600
	** CATEGORY TOTALS	22,319	27,967	29,567
64- VEHICLES				
6404	HEAVY EQUIPMENT	0	0	14,000
	** CATEGORY TOTALS	0	0	14,000
	*** DEPARTMENT TOTALS	1,407,043	1,688,585	1,807,743

FUND: 505- SERVICE CENTER DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2006-2007	2007-2008	2008-2009
SERVICE CENTER SUPERINTENDENT	19	1383-2105	01	01	01
SERVICE CENTER SUPERVISOR	16	1192-1815	01	01	01
MECHANIC I	12	979-1489	03	03	03
SERVICE CENTER TECHNICIAN	10	887-1349	01	01	01
MECHANIC HELPER	9	844-1284	02	02	02
			08	08	08

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 2006-07	Revised 2007-08	Proposed 2008-09
Total Debt Service	**$1,723**	**$1,723**	**$3,743**

FUND: 505- SERVICE CENTER DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
57- DEBT SERVICE			
5701-02 DEBT SVC-05-06 SIEMENS PROJECT	792	1,723	1,723
5701-03 DEBT SVC-08-09 EQUIPMENT	0	0	2,020
** CATEGORY TOTALS	792	1,723	3,743
*** DEPARTMENT TOTALS	792	1,723	3,743

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. Blue Cross and Blue Shield of Texas administers and processes all medical claims. Contributions to this fund are made by both the City and the employees.

The monthly premiums for fiscal year 2008-09 are budgeted as follows:

	Employee Only	Employee & Children	Employee & Spouse	Employee & Family
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
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. Claims for 2007-08 have held steady and there are no increases in premiums proposed in 2008-09.

HEALTH INSURANCE FUND
SUMMARY OF RECEIPTS AND EXPENSES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Equity	$969,972	$1,088,197	$1,125,697
Receipts			
Premiums	1,327,877	1,524,000	1,502,000
Interest Income	46,158	21,000	0
Total Receipts	1,374,035	1,545,000	1,502,000
Total Funds Available	2,344,007	2,633,197	2,627,697
Expenses			
Medical Payments	930,871	1,100,000	1,000,000
Administrative Fees	319,943	400,000	400,000
Miscellaneous Charges	4,996	7,500	22,000
Total Budgeted Expenses	1,255,810	1,507,500	1,422,000
Increase (Decrease) in Fund Equity	118,225	37,500	80,000
Ending Fund Equity	$1,088,197	$1,125,697	$1,205,697

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
INTEREST INCOME				
4602	INTEREST INCOME	46,158	21,000	0
	** CATEGORY TOTALS	46,158	21,000	0
MISCELLANEOUS				
4931	CONTRIBUTIONS-CITY	1,076,125	1,225,000	1,225,000
4932	CONTRIBUTIONS-EMPLOYEES	201,114	250,000	225,000
4933	CONTRIBUTIONS-COBRA/RETIREES	50,638	49,000	52,000
	** CATEGORY TOTALS	1,327,877	1,524,000	1,502,000
	*** DEPARTMENT TOTALS	1,374,035	1,545,000	1,502,000

HEALTH INSURANCE FUND
EXPENSES BY DEPARTMENT
2008-09

Department	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Medical Payments	$930,871	$1,100,000	$1,000,000
Administrative Fees	319,943	400,000	400,000
Wellness Program	0	5,000	20,000
Miscellaneous Charges	4,996	2,500	2,000
TOTAL	$1,255,810	$1,507,500	$1,422,000

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
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Fund Equity	($135,666)	$27,148	$102,548
Receipts			
Contributions	340,000	340,000	340,000
Miscellaneous	9,330	8,000	0
Total Receipts	349,330	348,000	340,000
Total Funds Available	213,664	375,148	442,548
Expenses			
Workers' Compensation Claims	125,672	190,000	200,000
Miscellaneous	60,844	82,600	91,500
Total Expenses	186,516	272,600	291,500
Increase (Decrease) in Fund Equity	162,814	75,400	48,500
Ending Fund Equity	$27,148	$102,548	$151,048

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
INTEREST INCOME				
4602	INTEREST INCOME	9,330	8,000	0
	** CATEGORY TOTALS	9,330	8,000	0
MISCELLANEOUS				
4931	CONTRIBUTIONS	340,000	340,000	340,000
	** CATEGORY TOTALS	340,000	340,000	340,000
	*** DEPARTMENT TOTALS	349,330	348,000	340,000

WORKERS' COMPENSATION INSURANCE FUND
EXPENSES BY DEPARTMENT
2008-09

Department	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Workers' Compensation Claims	$125,672	$190,000	$200,000
Administrative Fees	59,728	80,000	85,000
Safety Program	0	1,000	5,000
Miscellaneous	1,116	1,600	1,500
TOTAL	$186,516	$272,600	$291,500

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 3and 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
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Restricted Fund Balance	$10,462	$78,984	$102,634
Receipts			
Property Taxes	313,867	254,350	122,450
Interest Income	1,580	3,000	1,000
Total Current Receipts	315,447	257,350	123,450
Total Funds Available	325,909	336,334	226,084
Expenditures			
Bond Maturities	225,000	220,000	220,000
Interest	21,425	13,200	4,400
Agents Fees	500	500	500
Total Budgeted Expenditures	246,925	233,700	224,900
Increase (Decrease) in Fund Balance	68,522	23,650	(101,450)
Ending Restricted Fund Balance	$78,984	$102,634	$1,184

GENERAL DEBT SERVICE FUND-2002 SERIES
UTILITY REVENUE REFUNDING BONDS
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Restricted Fund Balance	$353,711	$373,170	$382,270
Receipts			
Interest Income	16,759	11,000	12,000
Total Receipts	16,759	11,000	12,000
Transfers-In			
Utility Fund	547,575	547,775	547,075
Total Transfers-In	547,575	547,775	547,075
Total Current Receipts	564,334	558,775	559,075
Total Funds Available	918,045	931,945	941,345
Expenditures			
Bond Maturities	400,000	420,000	435,000
Interest	144,375	129,175	112,075
Agents Fees	500	500	500
Total Budgeted Expenditures	544,875	549,675	547,575
Increase (Decrease) in Fund Balance	19,459	9,100	11,500
Ending Restricted Fund Balance	$373,170	$382,270	$393,770

2002 REFUNDING DEBT SERVICE FUND REVENUES
2008-09

Source

Current Taxes $122,450

A part of the annual tax rate each year is levied for the retirement of bonded debt. The levy for fiscal year 2008-09 for the 2002 Refunding General Obligation Bonds is 2.9016¢ per $100 valuation. These bonds were issued for the early retirement of the 1993 General Obligation Bonds.

Utility Fund $547,075

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 $ 13,000

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

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
	TAXES			
4010	CURRENT TAX COLLECTIONS	250,699	118,750	118,750
4011	PENALTY & INTEREST-CURR TAXES	52,057	500	500
4012	DELINQUENT TAXES	8,165	2,000	2,000
4013	PENALTY & INTEREST DEL TAXES	2,946	1,200	1,200
	** CATEGORY TOTALS	313,867	122,450	122,450
INTEREST INCOME				
4602	INTEREST INCOME	1,580	1,000	1,000
	** CATEGORY TOTALS	1,580	1,000	1,000
	*** DEPARTMENT TOTALS	315,447	123,450	123,450

FUND: 477- W&S DEBT SVC 2002 REF DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
INTEREST INCOME				
4602	INTEREST INCOME	16,759	11,000	12,000
	** CATEGORY TOTALS	16,759	11,000	12,000
SERVICE FEES FROM OTHER FUNDS				
4811	TRANSFER FROM UTILITY FUND	547,575	547,775	547,075
	** CATEGORY TOTALS	547,575	547,775	547,075
	*** DEPARTMENT TOTALS	564,334	558,775	559,075

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

DEPT: 000 NON DEPARTMENTAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
57- DEBT SERVICE				
5701	DEBT SERVICE	225,000	220,000	220,000
5703	DEBT SERVICE INTEREST	21,425	4,400	4,400
5751	DEBT SERVICE AGENT FEES	500	500	500
	** CATEGORY TOTALS	246,925	224,900	224,900
	*** DEPARTMENT TOTALS	246,925	224,900	224,900

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

DEPT: 000 NON DEPARTMENTAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
57- DEBT SERVICE				
5701	DEBT SERVICE	400,000	420,000	435,000
5703	DEBT SERVICE INTEREST	144,375	129,175	112,075
5751	DEBT SERVICE AGENT FEES	500	500	500
	** CATEGORY TOTALS	544,875	549,675	547,575
	*** DEPARTMENT TOTALS	544,875	549,675	547,575

TAX AND REVENUE DEBT SERVICE FUND-2002 REFUNDING SERIES
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2008 TO MATURITY

Fiscal year Ending 9-30	Outstanding Beginning of Year	Principal	Interest	Total
2009	$3,105,000	$655,000	$116,475	$771,475
2010	2,450,000	450,000	94,375	544,375
2011	2,000,000	470,000	75,740	545,740
2012	1,530,000	490,000	55,938	545,938
2013	1,040,000	510,000	34,678	544,678
2014	530,000	530,000	11,793	541,793
		$3,105,000	$388,998	$3,493,998

TAX SUPPORTED IMPROVEMENTS, 2002 REFUNDING
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2008 TO MATURITY

Fiscal year	2-15		8-15	
Ending 9-30	Principal	Interest	Interest	Total
2009	$220,000	$4,400	$0	$224,400
TOTAL	$220,000	$4,400	$0	$224,400

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, 2008 TO MATURITY

Fiscal year	2-15		8-15	
Ending 9-30	Principal	Interest	Interest	Total
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	$2,885,000	$222,492.50	$162,105.00	$3,269,597.50

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

DEBT SERVICE
GENERAL OBLIGATION BONDS
2007 ISSUE

On February 1, 2007 the City issued General Obligation Bonds, series 2007, in the amount of $14,285,000. Of the total bond proceeds, $9,200,000 will be used for the construction of streets and water lines in the downtown and business districts and $5,085,000 for the construction of a new sports complex.

The bonds were issued in denominations of $5,000, with annual installments of principal due and payable on February 15th, with the final payment on the due on February 15, 2027. Annual interest rates on these refunding bonds vary between a low of 4.0% and a high of 5.0%, with semiannual interest payments due on the fifteenth day of February and August.

On February 15, 2017, or any date thereafter, the unpaid principal balance of this bond issue may be redeemed, at the option of the City, at the par value of the outstanding principal amount plus accrued interest to the date of redemption.

GENERAL DEBT SERVICE FUND-2007 SERIES
GENERAL OBLIGATION BONDS
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Restricted Fund Balance	$0	$2,430	$84,781
Receipts			
Current Taxes	0	1,100,000	1,102,730
Delinquent Taxes	0	6,130	0
Interest Income	2,430	2,500	16,000
Total Current Receipts	2,430	1,108,630	1,118,730
Total Funds Available	2,430	1,111,060	1,203,511
Expenditures			
Bond Maturities	0	150,000	500,000
Interest	0	875,779	610,456
Agents Fees	0	500	500
Total Budgeted Expenditures	0	1,026,279	1,110,956
Increase (Decrease) in Fund Balance	2,430	82,351	7,774
Ending Restricted Fund Balance	$2,430	$84,781	$92,555

2007 GENERAL OBLIGATION DEBT SERVICE FUND REVENUES
2008-09

Source

Current Taxes	$1,102,730
A part of the annual tax rate each year is levied for the retirement of bonded debt. The levy for fiscal year 2008-09 for the 2007 General Obligation Bonds is 23.803¢ per $100 valuation.	
Interest Income	$ 16,000
Includes interest on investments and on bank deposits pursuant to the depository agreement with the local depository bank.	

FUND: 255- 2007 GEN.OBLIGATION DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
	TAXES			
4010	CURRENT TAX COLLECTIONS	0	1,100,000	1,102,730
4011	PENALTY & INTEREST-CURRENT	0	6,130	0
	** CATEGORY TOTALS	0	1,106,130	1,102,730
INTEREST INCOME				
4602	INTEREST INCOME	2,430	2,500	16,000
	** CATEGORY TOTALS	2,430	2,500	16,000
	*** DEPARTMENT TOTALS	2,430	1,108,630	1,118,730

FUND: 255- 2007 GEN.OBLIGATION DIV: 070- DEBT SERVICE

DEPT: 000 NON DEPARTMENTAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
57- DEBT SERVICE				
5701	DEBT SERVICE	0	150,000	500,000
5703	DEBT SERVICE INTEREST	0	875,779	610,457
5751	DEBT SERVICE AGENT FEES	0	500	500
	** CATEGORY TOTALS	0	1,026,279	1,110,956
	*** DEPARTMENT TOTALS	0	1,026,279	1,110,956

TAX SUPPORTED DEBT SERVICE FUND
2007 GENERAL OBLIGATION BONDS
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2008 TO MATURITY

Fiscal year Ending 9-30	Outstanding Beginning of Year	Principal	Interest	Total
2009	$14,135,000	$500,000	$610,456.26	$1,110,456.26
2010	13,635,000	520,000	590,056.26	1,110,056.26
2011	13,115,000	540,000	568,856.26	1,108,856.26
2012	12,575,000	560,000	546,856.26	1,106,856.26
2013	12,015,000	585,000	523,956.26	1,108,956.26
2014	11,430,000	605,000	500,156.26	1,105,156.26
2015	10,825,000	635,000	475,356.26	1,110,356.26
2016	10,190,000	660,000	449,456.26	1,109,456.26
2017	9,530,000	685,000	422,556.26	1,107,556.26
2018	8,845,000	715,000	394,556.26	1,109,556.26
2019	8,130,000	745,000	365,356.26	1,110,356.26
2020	7,385,000	775,000	334,181.26	1,109,181.26
2021	6,610,000	815,000	297,531.26	1,112,531.26
2022	5,795,000	855,000	255,781.26	1,110,781.26
2023	4,940,000	900,000	211,906.26	1,111,906.26
2024	4,040,000	945,000	165,781.26	1,110,781.26
2025	3,095,000	985,000	120,609.39	1,105,609.39
2026	2,110,000	1,030,000	76,531.26	1,106,531.26
2027	1,080,000	1,080,000	27,000.00	1,107,000.00
		$14,135,000	$6,936,940.81	$21,071,940.81

TAX SUPPORTED GENERAL OBLIGATION DEBT, 2007 SERIES
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2008 TO MATURITY

Fiscal year	2-15		8-15	
Ending 9-30	Principal	Interest	Interest	Total
2009	$500,000	$310,228.13	$300,228.13	$1,110,456.26
2010	520,000	300,228.13	289,828.13	1,110,056.26
2011	540,000	289,828.13	279,028.13	1,108,856.26
2012	560,000	279,028.13	267,828.13	1,106,856.26
2013	585,000	267,828.13	256,128.13	1,108,956.26
2014	605,000	256,128.13	244,028.13	1,105,156.26
2015	635,000	244,028.13	231,328.13	1,110,356.26
2016	660,000	231,328.13	218,128.13	1,109,456.26
2017	685,000	218,128.13	204,428.13	1,107,556.26
2018	715,000	204,428.13	190,128.13	1,109,556.26
2019	745,000	190,128.13	175,228.13	1,110,356.26
2020	775,000	175,228.13	158,953.13	1,109,181.26
2021	815,000	158,953.13	138,578.13	1,112,531.26
2022	855,000	138,578.13	117,203.13	1,110,781.26
2023	900,000	117,203.13	94,703.13	1,111,906.26
2024	945,000	94,703.13	71,078.13	1,110,781.26
2025	985,000	71,078.13	49,531.26	1,105,609.39
2026	1,030,000	49,531.26	27,000.00	1,106,531.26
2027	1,080,000	27,000.00	0.00	1,107,000.00
TOTAL	$14,135,000	$3,623,584.47	$3,313,356.34	$21,071,940.81

INTEREST RATE:	4.0% - 5.0%
ORIGINAL ISSUE AMOUNT:	$14,285,000
TERM (YEARS):	20
PAYING AGENT:	Bank of New York, N.A.
PAYING DATES:	Principal - February 15th
	Interest - February 15th and August 15th

DEBT SERVICE
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
2007 ISSUE

On February 1, 2007 the City issued Combination Tax and Revenue Certificates of Obligation, series 2007, in the amount of $1,100,000. Of the total proceeds, $640,000 will be used for the reconstruction of the north-side water reservoir and $460,000 for the construction of an annex to the animal shelter.

The certificates of obligation were issued in denominations of $5,000, with annual installments of principal due and payable on February 15th, with the final payment on the due on February 15, 2027. Annual interest rates on these refunding bonds vary between a low of 4.0% and a high of 5.0%, with semiannual interest payments due on the fifteenth day of February and August.

On February 15, 2017, or any date thereafter, the unpaid principal balance of this bond issue may be redeemed, at the option of the City, at the par value of the outstanding principal amount plus accrued interest to the date of redemption.

GENERAL DEBT SERVICE FUND-2007 SERIES
TAX SUPPORTED CERTIFICATES OF OBLIGATION
SUMMARY OF RECEIPTS AND EXPENDITURES
2008-09

	ACTUAL 2006-07	ESTIMATED 2007-08	PROPOSED 2008-09
Beginning Restricted Fund Balance	$0	$167	$4,526
Receipts			
Current Taxes	0	36,200	34,000
Delinquent Taxes	0	0	1,150
Interest Income	167	120	100
Total Current Receipts	167	36,320	35,250
Total Funds Available	167	36,487	39,776
Expenditures			
Bond Maturities	0	5,000	15,000
Interest	0	26,711	18,013
Agents Fees	0	250	250
Total Budgeted Expenditures	0	31,961	33,263
Increase (Decrease) in Fund Balance	167	4,359	1,987
Ending Restricted Fund Balance	$167	$4,526	$6,513

GENERAL DEBT SERVICE FUND-2007 SERIES
UTILITY REVENUE CERTIFICATES OF OBLIGATION
SUMMARY OF RECEIPTS AND EXPENDITURES
2007-08

	ACTUAL 2005-06	ESTIMATED 2006-07	PROPOSED 2007-08
Beginning Restricted Fund Balance	$0	$0	$3,712
Receipts			
Interest Income	0	50	0
Total Receipts	0	50	0
Transfers-In			
Utility Fund	0	51,000	51,000
Total Transfers-In	0	51,000	51,000
Total Current Receipts	0	51,050	51,000
Total Funds Available	0	51,050	54,712
Expenditures			
Bond Maturities	0	10,000	25,000
Interest	0	37,088	25,681
Agents Fees	0	250	250
Total Budgeted Expenditures	0	47,338	50,931
Increase (Decrease) in Fund Balance	0	3,712	69
Ending Restricted Fund Balance	$0	$3,712	$3,781

2007 CERTIFICATES OF OBLIGATION DEBT SERVICE FUND REVENUES 2008-09

Source

Current and Delinquent Taxes	$35,150

A part of the annual tax rate each year is levied for the retirement of bonded debt. The levy for fiscal year 2008-09 for the 2007 tax supported portion of the Certificates of Obligation is .8057¢ per $100 valuation.

Utility Fund	$51,000

The bond ordinance allows the use of revenue from the Utility Fund to retire the portion of certificates of obligation 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.

Interest Income	$ 100

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

FUND: 256- 2007 CERT OF OBLIGATION DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
	TAXES			
4010	CURRENT TAX COLLECTIONS	0	36,000	34,000
4011	PENALTY & INTEREST-CURRENT	0	200	150
4012	DELINQUENT TAXES	0	0	800
4013	PENALTY & INTEREST DEL	0	0	350
	** CATEGORY TOTALS	0	36,200	35,300
INTEREST INCOME				
4602	INTEREST INCOME	167	120	100
	** CATEGORY TOTALS	167	120	100
	*** DEPARTMENT TOTALS	167	36,320	35,400

FUND: 478- W&S 2007 CO'S DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
INTEREST INCOME				
4602	INTEREST INCOME	0	50	0
	** CATEGORY TOTALS	0	50	0
SERVICE FEES FROM OTHER FUNDS				
4811	TRANSFER FROM UTILITY FUND	0	51,000	51,000
	** CATEGORY TOTALS	0	51,000	51,000
	*** DEPARTMENT TOTALS	0	51,050	51,000

FUND: 256- 2007 CERT OF OBLIGATION DIV: 070- DEBT SERVICE

DEPT: 000 NON DEPARTMENTAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
57- DEBT SERVICE				
5701	DEBT SERVICE	0	5,000	15,000
5703	DEBT SERVICE INTEREST	0	26,711	18,013
5751	DEBT SERVICE AGENT FEES	0	250	250
	** CATEGORY TOTALS	0	31,961	33,263
	*** DEPARTMENT TOTALS	0	31,961	33,263

FUND: 478- W&S 2007 CO'S DIV: 070- DEBT SERVICE

DEPT: 000 NON DEPARTMENTAL

		ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
57- DEBT SERVICE				
5701	DEBT SERVICE	0	10,000	25,000
5703	DEBT SERVICE INTEREST	0	37,088	25,681
5751	DEBT SERVICE AGENT FEES	0	250	250
	** CATEGORY TOTALS	0	47,338	50,931
	*** DEPARTMENT TOTALS	0	47,338	50,931

TAX AND REVENUE DEBT SERVICE FUND-2007 SERIES
CERTIFICATES OF OBLIGATION
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2007 TO MATURITY

Fiscal year Ending 9-30	Outstanding Beginning of Year	Principal	Interest	Total
2009	$1,085,000	$40,000	$44,293.76	$84,293.76
2010	1,045,000	40,000	42,693.76	82,693.76
2011	1,005,000	45,000	40,993.76	85,993.76
2012	960,000	45,000	39,193.76	84,193.76
2013	915,000	45,000	37,393.76	82,393.76
2014	870,000	45,000	35,593.76	80,593.76
2015	825,000	50,000	33,693.76	83,693.76
2016	775,000	50,000	31,693.76	81,693.76
2017	725,000	50,000	29,693.76	79,693.76
2018	675,000	55,000	27,593.76	82,593.76
2019	620,000	60,000	25,293.76	85,293.76
2020	560,000	60,000	22,818.76	82,818.76
2021	500,000	60,000	20,268.76	80,268.76
2022	440,000	65,000	17,612.51	82,612.51
2023	375,000	70,000	14,743.76	84,743.76
2024	305,000	70,000	11,768.76	81,768.76
2025	235,000	75,000	8,640.63	83,640.63
2026	160,000	80,000	5,250.01	85,250.01
2027	80,000	80,000	1,750.01	81,750.01
		$1,085,000	$490,984.56	$1,575,984.56

TAX SUPPORTED DEBT SERVICE, 2007 SERIES
CERTIFICATES OF OBLIGATION
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2007 TO MATURITY

Fiscal year	2-15		8-15	
Ending 9-30	Principal	Interest	Interest	Total
2009	$15,000	$9,456.25	$9,156.25	$33,612.50
2010	15,000	9,156.25	8,856.25	33,012.50
2011	20,000	8,856.25	8,456.25	37,312.50
2012	20,000	8,456.25	8,056.25	36,512.50
2013	20,000	8,056.25	7,656.25	35,712.50
2014	20,000	7,656.25	7,256.25	34,912.50
2015	20,000	7,256.25	6,856.25	34,112.50
2016	20,000	6,856.25	6,456.25	33,312.50
2017	20,000	6,456.25	6,056.25	32,512.50
2018	25,000	6,056.25	5,556.25	36,612.50
2019	25,000	5,556.25	5,056.25	35,612.50
2020	25,000	5,056.25	4,525.00	34,581.25
2021	25,000	4,525.00	3,993.75	33,518.75
2022	25,000	3,993.75	3,462.50	32,456.25
2023	30,000	3,462.50	2,825.00	36,287.50
2024	30,000	2,825.00	2,187.50	35,012.50
2025	30,000	2,187.50	1,531.25	33,718.75
2026	35,000	1,531.25	765.63	37,296.88
2027	35,000	765.63	-	35,765.63
TOTAL	$455,000	$108,165.63	$98,709.38	$661,875.01

INTEREST RATE:	4.0% - 5.0%
ORIGINAL ISSUE AMOUNT:	$460,000
TERM (YEARS):	20
PAYING AGENT:	Bank of New York, N.A.
PAYING DATES:	Principal - February 15th
	Interest - February 15th and August 15th

UTILITY REVENUE SUPPORTED DEBT SERVICE, 2007 SERIES
CERTIFICATES OF OBLIGATION
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2007 TO MATURITY

Fiscal year	2-15		8-15	
Ending 9-30	Principal	Interest	Interest	Total
2009	$25,000	$13,090.63	$12,590.63	$50,681.26
2010	25,000	12,590.63	12,090.63	49,681.26
2011	25,000	12,090.63	11,590.63	48,681.26
2012	25,000	11,590.63	11,090.63	47,681.26
2013	25,000	11,090.63	10,590.63	46,681.26
2014	25,000	10,590.63	10,090.63	45,681.26
2015	30,000	10,090.63	9,490.63	49,581.26
2016	30,000	9,490.63	8,890.63	48,381.26
2017	30,000	8,890.63	8,290.63	47,181.26
2018	30,000	8,290.63	7,690.63	45,981.26
2019	35,000	7,690.63	6,990.63	49,681.26
2020	35,000	6,990.63	6,246.88	48,237.51
2021	35,000	6,246.88	5,503.13	46,750.01
2022	40,000	5,503.13	4,653.13	50,156.26
2023	40,000	4,653.13	3,803.13	48,456.26
2024	40,000	3,803.13	2,953.13	46,756.26
2025	45,000	2,953.13	1,968.75	49,921.88
2026	45,000	1,968.75	984.38	47,953.13
2027	45,000	984.38	-	45,984.38
TOTAL	$630,000	$148,600.09	$135,509.46	$914,109.55

INTEREST RATE:	4.0% - 5.0%
ORIGINAL ISSUE AMOUNT:	$640,000
TERM (YEARS):	20
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

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

2007 General Obligation Bonds

Bank of New York, N.A.
2001Bryan Street
10th Floor
Dallas TX 75201

2007 Certificates of Obligation Bonds

Bank of New York, N.A.
2001Bryan Street
10th Floor
Dallas TX 75201

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 in the amount of $761,500 to the Utility Fund are budgeted for fiscal year 2008-09. Proceeds from this loan will be used for renovations to the water and wastewater treatment plants. This loan will generate approximately $100,700 in interest income to the Capital Replacement Fund over the life of the loan. Additionally, this budget includes approximately $991,000 of capital equipment which will be financed through a lease purchase agreement.

City of Big Spring
Schedule of Total Debt
Fiscal Year 2008-09

		Special Revenue Funds			Proprietary Funds					
	General Fund	Motel Tax	Task Force	Cemetery	Utility	Airpark	EMS	Service Center	Total	Pay Off Date
Bonded Debt										
General Obligation Bonds -2002 Series Tax Supported	$ 220,000								$ 220,000	2009
General Obligation Bonds -2002 Series Revenue Supported					2,885,000				2,885,000	2014
General Obligation Bonds -2007 Series Tax Supported	14,135,000								14,135,000	2027
Certificates of Obligation Bonds -2007 Series Tax Supported	455,000								455,000	2027
Certificates of Obligation Bonds -2007 Series Revenue Supported					630,000				630,000	2027
Lease Purchase Arrangements										
2003-04 Equipment Package	35,317				11,917		1,914			03/2009
2004-05 Equipment Package	205,970				21,284		16,139		243,392	01/2010
2005-06 Equipment Package	211,885					3,241			215,125	01/2011
2006-07 Equipment Package	448,374				62,481	12,592	71,742		595,189	03/2021
2007-08 Equipment Package	721,443		88,591		16,812	30,799	46,812		904,457	02/2012
2008-09 Equipment Package (Budgeted)	514,986				316,995	27,357	91,662	14,000		
Interfund Loans										
Capital Replacement Fund										
2003-04 Water Treatment Plant Decant Basins					27,220				27,220	01/2009
2003-04 Wastewater Treatment Plant Digester					41,222				41,222	09/2009
2004-05 Comanche Trail Restrooms	8,262								8,262	08/2010
2004-05 Water Plant North Final Clarifier					198,085				198,085	07/2015
2004-05 Water Treatment Plant Improvements					46,471				46,471	08/2010
2005-06 Wastewater Treatment Improvements					159,694				159,694	06/2011
2005-06 Golf Carts	25,962								25,962	01/2010
2006-07 Water Treatment Projects (Flocculators & Valves)					20,486				20,486	07/2012
2006-07 Spring Recirculation Pumpt	42,782								42,782	12/2009
2007-08 Utility Projects					110,155				110,155	7/2013
2008-09 Greens Mower	25,491								25,491	2/2012
Correctional Center										
2007-08 ProShop	450,000								450,000	10/2026
	$ 17,500,470	$ -	$ 88,591	$ -	$ 4,547,820	$ 73,989	$228,269	$ 14,000	$22,453,140	

CITY OF BIG SPRING

DEBT SERVICE REQUIREMENTS
FY 2008-09

	2008-2009 Debt Service (Principal & Interest)	Total Annual Debt Service By Fund
General Fund		
Interfund Loans		
Comanche Trial Park Restrooms 2005	4,529	
Golf Carts 2006	19,888	
Spring Recirculation Pump 2007	35,377	
ProShop 2008	25,000	
Greens Mower 2008	5,348	
		$ 90,142
Lease Purchase Financing		
Vehicles & Equipment 2004	35,558	
Vehicles & Equipment 2005	157,670	
Vehicles & Equipment 2006	94,975	
Vehicles & Equipment 2007	146,866	
Vehicles & Equipment 2008	177,176	
Vehicles & Equipment 2009	73,774	
Energy Cost Project 2006	188,661	
		874,680
General Fund Total		**$ 964,822**

CITY OF BIG SPRING
DEBT SERVICE REQUIREMENTS
FY 2008-09
(Continued)

	2008-2009 Debt Service (Principal & Interest)	Total Annual Debt Service By Fund
Utility Fund		
Interfund Loans		
Decant Basins 2004	27,504	
Lift Station & Digester 2004	42,347	
Filter Rehabilitation 2005	25,476	
North Final Clarifier 2005	32,097	
WWTP Renovations 2006	62,275	
WTP Projects 2007	5,661	
Utility Projects 2008	25,703	
		$ 221,063
Lease Purchase Financing		
Vehicles & Equipment 2004	11,998	
Vehicles & Equipment 2005	16,293	
Vehicles & Equipment 2007	20,466	
Vehicles & Equipment 2008	4,129	
Vehicles & Equipment 2009	45,411	
Energy Cost Project 2006	188,661	
		286,957
Utility Fund Total		**$ 508,020**

CITY OF BIG SPRING
DEBT SERVICE REQUIREMENTS
FY 2008-09
(Continued)

	2008-2009 Debt Service (Principal & Interest)	Total Annual Debt Service By Fund
EMS Fund		
Lease Purchase Financing		
Equipment 2004	1,927	
Equipment 2005	12,354	
Equipment 2007	23,499	
Equipment 2008	11,496	
Equipment 2009	13,131	
		62,408
EMS Fund Total		**$ 62,408**
Airpark Fund		
Lease Purchase Financing		
Equipment 2006	1,453	
Equipment 2007	4,125	
Equipment 2008	7,564	
Equipment 2009	3,919	
Energy Cost Project 2006	6,490	
		23,550
Airpark Fund Total		**$ 23,550**
Service Center Fund		
Lease Purchase Financing		
Equipment 2009	73,774	
Energy Cost Project 2006	$ 1,723	
		75,497
Service Center Fund Total		**$ 75,497**
Total 2008-09 Debt Service Requirements		**$1,634,297**

CITY OF BIG SPRING

Debt Service Schedule
Fiscal Year 2008-09

	Annual Debt Service Requirements		
	Principal	**Interest**	**Total**
General Fund			
Lease Purchase			
2008-09	763,987	132,449	896,437
2009-10	678,671	113,982	792,653
2010-11	584,307	92,472	676,779
2011-12	460,376	74,596	534,971
2012-13	304,149	61,484	365,633
2013-14	172,515	53,033	225,548
2014-15	141,547	47,114	188,661
2015-16	147,478	41,183	188,661
2016-17	153,657	35,004	188,661
2017-18	160,095	28,566	188,661
2018-19	166,803	21,558	188,361
2019-20	173,792	14,869	188,661
2020-21	181,074	7,587	188,661
Total	$ 4,088,451	$ 723,897	$ 4,812,348
Interfund Loans			
2008-09	$ 87,259	$ 2,884	$ 90,142
2009-10	52,724	1,068.82	53,793
2010-11	33,741	427.16	34,168
2011-12	28,773	47.15	28,820
2012-13	25,000	-	25,000
2013-14	25,000	-	25,000
2014-15	25,000	-	25,000
2015-16	25,000	-	25,000
2016-17	25,000	-	25,000
2017-18	25,000	-	25,000
2018-19	25,000	-	25,000
2019-20	25,000	-	25,000
2020-21	25,000	-	25,000
2021-2026	125,000	-	125,000
Total	$ 552,496	$ 4,427	$ 556,923

CITY OF BIG SPRING

Debt Service Schedule
(Continued)

Annual Debt Service Requirements

General Fund Totals	Principal	Interest	Total
2008-09	851,246	135,333	986,579
2009-10	731,395	115,050	846,445
2010-11	618,048	92,900	710,947
2011-12	489,148	74,643	563,791
2012-13	329,149	61,484	390,633
2013-14	197,515	53,033	250,548
2014-15	166,547	47,114	213,661
2015-16	172,478	41,183	213,661
2016-17	178,657	35,004	213,661
2017-18	185,095	28,566	213,661
2018-19	191,803	21,558	213,361
2019-20	198,792	14,869	213,661
2020-21	206,074	7,587	213,661
2021-2026	125,000	-	125,000
Total	$ 4,640,947	$ 728,324	$ 5,369,271

CITY OF BIG SPRING

Debt Service Schedule
Fiscal Year 2008-09

	Annual Debt Service Requirements		
	Principal	**Interest**	**Total**
Utility Fund			
Lease Purchase			
2008-09	$ 274,743	$ 138,205	$ 412,948
2009-10	281,344	131,450	412,794
2010-11	286,674	120,690	407,363
2011-12	282,281	109,733	392,014
2012-13	285,216	98,929	384,145
2013-14	249,147	88,211	337,358
2014-15	236,075	78,578	314,653
2015-16	245,966	68,687	314,653
2016-17	256,272	58,381	314,653
2017-18	267,010	47,643	314,653
2018-19	278,198	36,455	314,653
2019-20	289,854	24,799	314,653
2020-21	301,999	12,654	314,653
Total	$ 3,534,778	$ 1,014,414	$ 4,549,192
Interfund Loans			
2008-09	$ 199,610	$ 21,453	$ 221,063
2009-10	135,206	13,883	149,089
2010-11	101,978	8,189	110,167
2011-12	58,523	4,938	63,461
2012-13	50,829	2,687	53,516
2013-14	30,802	1,294	32,097
2014-15	26,384	364	26,747
Total	$ 603,332	$ 52,807	$ 656,140

CITY OF BIG SPRING

Debt Service Schedule
Fiscal Year 2008-09

	Annual Debt Service Requirements		
	Principal	**Interest**	**Total**
Airpark Fund			
Lease Purchase			
2008-09	19,122	4,428	$ 23,550
2009-10	21,438	4,072	25,510
2010-11	21,186	3,355	24,541
2011-12	18,270	2,694	20,964
2012-13	12,721	2,169	14,890
2013-14	6,621	1,829	8,450
2014-15	4,869	1,621	6,490
2015-16	5,073	1,417	6,490
2016-17	5,286	1,204	6,490
2017-18	5,507	983	6,490
2018-19	5,738	752	6,490
2019-20	5,979	512	6,490
2020-21	6,229	261	6,490
Total	$ 138,040	$ 25,295	$ 163,335

CITY OF BIG SPRING

Debt Service Schedule
Fiscal Year 2008-09

	Annual Debt Service Requirements		
	Principal	**Interest**	**Total**
EMS Fund			
Lease Purchase			
2008-09	$ 205,428.17	$ 22,659.80	$ 228,087.97
2009-10	206,875	17,615	224,490
2010-11	208,871	11,501	220,372
2011-12	197,296	5,451	202,748
2012-13	77,904	851	78,755
2013-14	6,525	40	6,565
Total	$ 902,900	$ 58,118	$ 961,019

CITY OF BIG SPRING

Debt Service Schedule
Fiscal Year 2008-09

	Annual Debt Service Requirements		
	Principal	**Interest**	**Total**
Service Center Fund			
Lease Purchase			
2008-09	2,790	939	3,729
2009-10	3,736	996	4,731
2010-11	3,860	871	4,731
2011-12	3,989	742	4,731
2012-13	4,122	609	4,731
2013-14	2,238	488	2,726
2014-15	1,293	430	1,723
2015-16	1,347	376	1,723
2016-17	1,403	320	1,723
2017-18	1,462	261	1,723
2018-19	1,523	200	1,723
2019-20	1,587	136	1,723
2020-21	1,654	69	1,723
Total	$ 31,005	$ 6,436	$ 37,442

CITY OF BIG SPRING

Debt Service Schedule
Fiscal Year 2008-09

	Annual Debt Service Requirements		
	Principal	**Interest**	**Total**
General Fund			
Lease Purchase			
2008-09	763,987	132,449	896,437
2009-10	678,671	113,982	792,653
2010-11	584,307	92,472	676,779
2011-12	460,376	74,596	534,971
2012-13	304,149	61,484	365,633
2013-14	172,515	53,033	225,548
2014-15	141,547	47,114	188,661
2015-16	147,478	41,183	188,661
2016-17	153,657	35,004	188,661
2017-18	160,095	28,566	188,661
2018-19	166,803	21,558	188,361
2019-20	173,792	14,869	188,661
2020-21	181,074	7,587	188,661
Total	$ 4,088,451	$ 723,897	$ 4,812,348

Interfund Loans

			$	$
2008-09	$ 87,259		2,884	90,142
2009-10	52,724		1,068.82	53,793
2010-11	33,741		427.16	34,168
2011-12	28,773		47.15	28,820
2012-13	25,000		-	25,000
2013-14	25,000		-	25,000
2014-15	25,000		-	25,000
2015-16	25,000		-	25,000
2016-17	25,000		-	25,000
2017-18	25,000		-	25,000
2018-19	25,000		-	25,000
2019-20	25,000		-	25,000
2020-21	25,000		-	25,000
2021-2026		125,000	-	125,000
			$	$
Total	$ 552,496		4,427	556,923

CITY OF BIG SPRING

Debt Service Schedule
(Continued)

	Annual Debt Service Requirements		
	Principal	**Interest**	**Total**
General Fund Totals			
2008-09	851,246	135,333	986,579
2009-10	731,395	115,050	846,445
2010-11	618,048	92,900	710,947
2011-12	489,148	74,643	563,791
2012-13	329,149	61,484	390,633
2013-14	197,515	53,033	250,548
2014-15	166,547	47,114	213,661
2015-16	172,478	41,183	213,661
2016-17	178,657	35,004	213,661
2017-18	185,095	28,566	213,661
2018-19	191,803	21,558	213,361
2019-20	198,792	14,869	213,661
2020-21	206,074	7,587	213,661
2021-2026	125,000	-	125,000
Total	$ 4,640,947	$ 728,324	$ 5,369,271

CITY OF BIG SPRING

Debt Service Schedule
Fiscal Year 2008-09

	Annual Debt Service Requirements		
	Principal	**Interest**	**Total**
Utility Fund			
Lease Purchase			
2008-09	$ 274,743	$ 138,205	$ 412,948
2009-10	281,344	131,450	412,794
2010-11	286,674	120,690	407,363
2011-12	282,281	109,733	392,014
2012-13	285,216	98,929	384,145
2013-14	249,147	88,211	337,358
2014-15	236,075	78,578	314,653
2015-16	245,966	68,687	314,653
2016-17	256,272	58,381	314,653
2017-18	267,010	47,643	314,653
2018-19	278,198	36,455	314,653
2019-20	289,854	24,799	314,653
2020-21	301,999	12,654	314,653
Total	$ 3,534,778	$ 1,014,414	$ 4,549,192
Interfund Loans			
2008-09	$ 199,610	$ 21,453	$ 221,063
2009-10	135,206	13,883	149,089
2010-11	101,978	8,189	110,167
2011-12	58,523	4,938	63,461
2012-13	50,829	2,687	53,516
2013-14	30,802	1,294	32,097
2014-15	26,384	364	26,747
Total	$ 603,332	$ 52,807	$ 656,140

CITY OF BIG SPRING

Debt Service Schedule
(Continued)

	Annual Debt Service Requirements		
	Principal	**Interest**	**Total**
Utility Fund			
Lease Purchase			
2008-09	$ 474,353	$ 159,658	$ 634,011
2009-10	416,551	145,333	561,883
2010-11	388,652	128,879	517,531
2011-12	340,803	114,671	455,475
2012-13	336,045	101,616	437,661
2013-14	279,949	89,506	369,455
2014-15	262,458	78,942	341,400
2015-16	245,966	68,687	314,653
2016-17	256,272	58,381	314,653
2017-18	267,010	47,643	314,653
2018-19	278,198	36,455	314,653
2019-20	289,854	24,799	314,653
2020-21	301,999	12,654	314,653
Total	$ 4,138,110	$ 1,067,222	$ 5,205,332

CITY OF BIG SPRING

Debt Service Schedule
Fiscal Year 2008-09

Airpark Fund

Lease Purchase

	Annual Debt Service Requirements		
	Principal	**Interest**	**Total**
2008-09	19,122	4,428	$ 23,550
2009-10	21,438	4,072	25,510
2010-11	21,186	3,355	24,541
2011-12	18,270	2,694	20,964
2012-13	12,721	2,169	14,890
2013-14	6,621	1,829	8,450
2014-15	4,869	1,621	6,490
2015-16	5,073	1,417	6,490
2016-17	5,286	1,204	6,490
2017-18	5,507	983	6,490
2018-19	5,738	752	6,490
2019-20	5,979	512	6,490
2020-21	6,229	261	6,490
Total	$ 138,040	$ 25,295	$ 163,335

CITY OF BIG SPRING

Debt Service Schedule
Fiscal Year 2008-09

	Annual Debt Service Requirements		
	Principal	**Interest**	**Total**
EMS Fund			
Lease Purchase			
2008-09	$ 205,428.17	$ 22,659.80	$ 228,087.97
2009-10	206,875	17,615	224,490
2010-11	208,871	11,501	220,372
2011-12	197,296	5,451	202,748
2012-13	77,904	851	78,755
2013-14	6,525	40	6,565
Total	$ 902,900	$ 58,118	$ 961,019

CITY OF BIG SPRING

Debt Service Schedule
Fiscal Year 2008-09

	Annual Debt Service Requirements		
	Principal	**Interest**	**Total**
Service Center Fund			
Lease Purchase			
2008-09	2,790	939	3,729
2009-10	3,736	996	4,731
2010-11	3,860	871	4,731
2011-12	3,989	742	4,731
2012-13	4,122	609	4,731
2013-14	2,238	488	2,726
2014-15	1,293	430	1,723
2015-16	1,347	376	1,723
2016-17	1,403	320	1,723
2017-18	1,462	261	1,723
2018-19	1,523	200	1,723
2019-20	1,587	136	1,723
2020-21	1,654	69	1,723
Total	$ 31,005	$ 6,436	$ 37,442

BUDGETED CAPITAL OUTLAY
Fiscal Year 2008-09

General Fund

Department	Description	Qty.	Funding Source		Price
Police	Police Vehicle	5	Lease Purchase	$	185,000
Code Enforcement	Small Pickup Truck	1	Lease Purchase		16,000
Streets	Tractor with Cab	1	Lease Purchase		35,000
Streets	14 Cubic Yard Dump Truck	1	Lease Purchase		90,000
Sanitation	Sanitation Truck	1	Lease Purchase		170,000
Parks	72" Deck Mower	1	Lease Purchase		13,000
Golf Course	Balance on construction of Pro Shop	1	Corr Ctr Fund		350,000
				$	**859,000**

Utility Fund

Department	Description	Qty.	Funding Source		Price
Water Treatment	MCC Electrical Panel	1	Cap. Rep. Fund	$	250,000
Water Treatment	Turbine Pump Station Expansion	1	Cap. Rep. Fund		100,000
Water Treatment	Flocculators Rehab	N/A	Reserves		115,000
Water Treatment	Backwash System Backup	1	Reserves		100,000
Dist. & Collections	Water Line Replacement	N/A	Reserves		100,000
Dist. & Collections	Sewer Jet/Vacuum Truck	1	Lease Purchase		325,000
Wastewater Treatment	S. Final Clarifier &Trickling Filter Rehab	N/A	Cap. Rep. Fund		411,500
Wastewater Treatment	Plant Water Pump Renovations	N/A	Reserves		60,000
Wastewater Treatment	Main Lift Pump #4 Replacement	1	Reserves		35,000
				$	**1,496,500**

BUDGETED CAPITAL OUTLAY
Fiscal Year 2008-09

(Continued)

Airpark Fund

Department	Description	Qty.	Funding Source	Price
Airpark	Construction of 11" Concrete Runway	1		
	TxDOT 90% of 7"		Grant	$ 5,895,000
	City - 10% of 7"		Reserves	655,000
	City - Upgrade to 11"		Reserves	257,349
	BSEDCD - Upgrade to 11"		Contributions	800,000
Airpark	Batwing Mower	1	Lease Purchase	12,500
Airpark	Small Pickup Truck	1	Lease Purchase	16,000
				$ 7,635,849

EMS Fund

Department	Description	Qty.	Funding Source	Price
EMS	Van type Ambulance	1	Lease Purchase	$ 70,000
EMS	Defibrillators	2	Lease Purchase	23,000
EMS	Ambulance Cots	2	Lease Purchase	21,500
				$ 114,500

Senior Center Fund

Department	Description	Qty.	Funding Source	Price
Senior Center	A/C Upgrade	N/A	Operations	$ 20,000
Service Center	Used Forklift	1	Lease Purchase	$ 14,000
				$ 34,000

BUDGETED CAPITAL OUTLAY
Fiscal Year 2008-09

(Continued)

Narcotics Task Force Fund

Department	Description	Qty.	Funding Source	Price
Narcotics	Covert Audio/Video Surveillance Syst	1	Operations	$ 13,100
				$ 13,100

Cemetery Fund

Department	Description	Qty.	Funding Source	Price
Cemetery	72"Deck Mower	1	Donation - CRF	$ 13,000
				$ 13,000

2007 General Obligation Bonds

Department	Description	Qty.	Funding Source	Price
Streets	Street Reconstruction	N/A	Bonds	$ 7,827,016
Sports Complex	Sports Complex	N/A	Bonds	3,000,000
				$ 10,827,016

2007 Certificates of Obligation

Department	Description	Qty.	Funding Source	Price
Animal Control	Animal Shelter Annex	1	Certificates	$ 244,666
				$ 244,666

Total Budgeted Capital Outlay **$ 21,237,631**

BUDGETED CAPITAL OUTLAY
Fiscal Year 2008-09

(Continued)

Summary by Fund

General	Lease Purchase	$ 509,000	
	Correctional Center Fund - Loan	350,000	$ 859,000
Utility	Lease Purchase	325,000	
	Reserves	410,000	
	Capital Replacement Fund	761,500	1,496,500
Airpark	Lease Purchase	28,500	
	Grant	5,895,000	
	Reserves	912,349	
	Contributions	800,000	7,635,849
EMS	Lease Purchase		114,500
Senior Center	Operations	20,000	
	Lease Purchase	14,000	34,000
Narcotics Task Force	Operations		13,100
Cemetery	Donation - CRF		13,000
General Obligation Bonds	Bonds		10,827,016
Certificates of Obligation	Certicates		244,666
			$ 21,237,631

Summary by Funding Source

Lease Purchase	$ 991,000
Capital Replacement Fund	761,500
Reserves	1,322,349
Correctional Center	350,000
Contributions	800,000
Operations	33,100
Donation	13,000
Grant	5,895,000
General Obligation Bonds	10,827,016
Certificates of Obligation	244,666
	$ 21,237,631

Five Year Capital Improvements Plan

General Fund

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Information Technology	GIS Mapping System - Phase I to III	Cap. Rev. Fund	$ 90,000		$ 40,000	$ 30,000	$ 20,000	
	Upgrade Fire Server & Switches	Current Receipts	15,000		5,000	10,000		
	Network Upgrades	Current Receipts	33,000		5,000	8,000	10,000	10,000
	e-Government System	Current Receipts	12,000			12,000		
	Server Upgrades	Lease Purchase	25,000				10,000	15,000
			175,000		50,000	60,000	40,000	25,000
Human Resources	H.R. Information System Software	Current Receipts	18,500		18,500			
Police	Fleet Replacement Program (5)	Lease Purchase	975,000	185,000	190,000	195,000	200,000	205,000
	Information/Records System Software	Lease Purchase	210,000		210,000			
	Facility Renovations	Cap. Rev. Fund	150,000		150,000			
	Throw Phone	Lease Purchase	7,000			7,000		
	Crash Data Retreival System	Current Receipts	5,300			5,300		
	Graphics Server	Current Receipts	18,000		9,000		9,000	
			1,365,300	185,000	559,000	207,300	209,000	205,000
Fire	Fire Truck	Lease Purchase	570,000		280,000		290,000	
	Aerial Quint	Lease Purchase	540,000		540,000			
			1,110,000		820,000		290,000	
Fire Marshal	Pickup	Lease Purchase	30,000		30,000			
	Live Fire Extinguisher Training Syst.	Lease Purchase	10,000			10,000		
			$ 40,000		$ 30,000	$ 10,000		

Five Year Capital Improvements Plan

General Fund - Continued

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Animal Control	Pickup	Lease Purchase	$ 42,000		$ 20,000		$ 22,000	
Municipal Court	AutoCITE (electronic citations)	Current Receipts	32,000		10,000	10,000	12,000	
Code Enforcement	Small Car	Lease Purchase	16,000	16,000				
	Pickup	Lease Purchase	36,000		18,000			18,000
			52,000	16,000	18,000			18,000
Streets	Tractor with Cab	Lease Purchase	70,000	35,000			35,000	
	Dump Truck	Lease Purchase	275,000	90,000		90,000		95,000
	Oil Transport	Lease Purchase	66,000		66,000			
	Loader	Lease Purchase	40,000		40,000			
	Chemical Building	Current Receipts	15,000			15,000		
	Roller	Lease Purchase	35,000					35,000
	Compressor	Current Receipts	10,000		10,000			
			511,000	125,000	116,000	105,000	35,000	130,000
Sanitation	Sanitation Truck	Lease Purchase	860,000	170,000	170,000	170,000	175,000	175,000
	Rolloff Truck	Lease Purchase	150,000					150,000
	Pickup	Lease Purchase	23,000				23,000	
	Welding Truck	Lease Purchase	26,000		26,000			
			$ 1,059,000	$ 170,000	$ 196,000	$ 170,000	$ 198,000	$ 325,000

Five Year Capital Improvements Plan

General Fund - Continued

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Landfill	Compactor	Cap. Rev. Fund	$ 400,000			$ 400,000		
	Dump Truck	Lease Purchase	175,000		85,000		90,000	
	Track Loader	Lease Purchase	215,000		215,000			
	Dozer	Lease Purchase	245,000					245,000
	Skid Loader	Lease Purchase	28,000		28,000			
	Baler Replacement	Cap. Rev. Fund	500,000			500,000		
			1,563,000		328,000	900,000	90,000	245,000
Compost	Sepia Grinder	Lease Purchase	25,000		25,000			
	Water Truck	Cap. Rev. Fund	35,000					35,000
	3/4 Ton Pickup	Lease Purchase	20,000		20,000			
			80,000		45,000			35,000
Parks	Mower	Lease Purchase	43,000	13,000		15,000		15,000
	Pickup	Lease Purchase	40,000			20,000		20,000
	Dump Truck	Lease Purchase	75,000		75,000			
	Outdoor Projector	Lease Purchase	10,000				10,000	
	Tractor	Lease Purchase	15,000			15,000		
			$ 183,000	$ 13,000	$ 75,000	$ 50,000	$ 10,000	$ 35,000

Five Year Capital Improvements Plan

General Fund - Continued

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Swimming Pool	Resurface Rubber-Flex Pool Area	Current Receipts	$ 25,000		$ 25,000			
	Pool Vacuum	Current Receipts	6,000		6,000			
	Exterior Upgrade of Pool Building	Current Receipts	10,000			10,000		
	Pool Toys and Accessories	Lease Purchase	30,000			15,000	15,000	
	Pool House Restroom Renovation	Current Receipts	15,000				15,000	
	Rubber Rock on Deck	Cap. Rev. Fund	35,000					35,000
			121,000		31,000	25,000	30,000	35,000
Golf Course	Pro Shop	Corr. Ctr. Loan	350,000	350,000				
	Utility Work Vehicle	Lease Purchase	15,000			15,000		
			365,000	350,000		15,000		
Moss Lake	Fencing	Current Receipts	5,000		5,000			
	Camp Site Upgrades	Cap. Rev. Fund	30,000		15,000		15,000	
	Fishing Docks	Cap. Rev. Fund	40,000			40,000		
			75,000		20,000	40,000	15,000	
General Fund Total			$ 6,791,800	$ 859,000	$ 2,336,500	$ 1,592,300	$ 951,000	$ 1,053,000

Five Year Capital Improvements Plan

Utility Fund

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Water Treatment	MCC Electrical Panel Replacement	Cap. Rev. Fund	$ 250,000	$ 250,000				
	Turbine Pump System Expansion	Cap. Rev. Fund	100,000	100,000				
	Flocculator System Renovation	Restricted Reserves	115,000	115,000				
	Backwash System Backup	Restricted Reserves	100,000	100,000				
	Generator for Backup Power	Cap. Rev. Fund	100,000		100000			
	Utility Bed Truck	Lease Purchase	35,000		35,000			
	Pickup Truck	Lease Purchase	25,000			25,000		
	Lancaster Pump Station Rehab	Restricted Reserves	75,000					75,000
	Security System for Treatment Plant	Lease Purchase	20,000				20,000	
	100 hp Turbine Pump at City Park	Cap. Rev. Fund	30,000					30,000
	Sludge Removal-Sedimentation Basins	Restricted Reserves	500,000		500,000			
	pH Adjustment System	Restricted Reserves	100,000			100,000		
	2.0 Meter Belt Press	Cap. Rev. Fund	250,000			250,000		
	SCADA System Upgrade	Cap. Rev. Fund	25,000				25,000	
			1,725,000	565,000	635,000	375,000	45,000	105,000
Distribution & Collection	Distribution Lines	Restricted Reserves	500,000	100,000	100,000	100,000	100,000	100,000
	Sewer Jetter/Vacuum Truck	Lease Purchase	325,000	325,000				
	Crew Trucks	Lease Purchase	140,000		35,000	35,000	35,000	35,000
	Ditchwitch Trencher	Lease Purchase	190,000		190,000			
	Dump Truck	Lease Purchase	95,000			95,000		
	Portable Welder	Current Receipts	8,000				8,000	
	Valve & Hydraulic Power Unit	Current Receipts	13,000				13,000	
			$ 1,271,000	$ 425,000	$ 325,000	$ 230,000	$ 156,000	$ 135,000

Five Year Capital Improvements Plan

Utility Fund - Continued

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Customer Service	Pickup	Lease Purchase	$ 32,000		$ 16,000		$ 16,000	
Wastewater Treatment	Mail Lift Pump #4 Replacement	Restricted Reserves	35,000	35,000				
	Plant Water Pump Renovation	Restricted Reserves	60,000	60,000				
	Clarifier/Trickling Filter Rehab	Cap. Rev. Fund	561,500	411,500			75,000	75,000
	Automatic Bar Screen Rehab	Cap. Rev. Fund	200,000		200,000			
	Laboratory Building	Current Receipts	30,000			30,000		
	Village by the Spring Lift Sta. Pumps	Restricted Reserves	40,000		40,000			
	Utility Bed Truck	Lease Purchase	35,000			35,000		
	Flare System Rehab	Restricted Reserves	125,000			50,000	75,000	
	Airpark Lift Station Pump Conversion	Cap. Rev. Fund	55,000		55,000			
	Tractor	Lease Purchase	50,000			50,000		
	Sludge Drying Bed Tile Replacement	Restricted Reserves	120,000				60,000	60,000
			1,311,500	506,500	295,000	165,000	210,000	135,000
Material Control	Forklift	Lease Purchase	20,000			20,000		
Utility Fund Total			$ 4,359,500	$ 1,496,500	$ 1,271,000	$ 790,000	$ 427,000	$ 375,000

Five Year Capital Improvements Plan

Airpark Fund

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Airpark	Runway 17-35 Reconstruction	Grant Proceeds	$ 5,895,000	$ 5,895,000				
	Runway 17-35 Reconstruction	Restricted Reserves	912,349	912,349				
	Runway 17-35 Reconstruction	Contributions	800,000	800,000				
	Pickup	Lease Purchase	37,000	16,000				21,000
	Batwing Mower	Lease Purchase	12,500	12,500				
	Dump Truck	Lease Purchase	70,000			70,000		
	Generator	Lease Purchase	13,500			13,500		
	Fuel Tank Replacements	Lease Purchase	172,000		172,000			
	Taxiway Lighting Upgrades	Grant Proceeds	75,000				75,000	
Airpark Fund Total			$ 7,987,349	$ 7,635,849	$ 172,000	$ 83,500	$ 75,000	$ 21,000

Emergency Medical Services Fund

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
E.M.S.	Van Type Ambulance	Lease Purchase	$ 220,000	$ 70,000		$ 75,000		$ 75,000
	Ambulance Cot	Lease Purchase	21,500	21,500				
	Defibrillator	Lease Purchase	70,000	23,000	23,000		24,000	
E.M.S. Fund Total			$ 311,500	$ 114,500	$ 23,000	$ 75,000	$ 24,000	$ 75,000

Five Year Capital Improvements Plan

Service Center Fund

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Service Center	Used Forklift	Lease Purchase	$ 14,000	$ 14,000				
	One Ton Truck and Trailer	Lease Purchase	35,000		35,000			
	50 Ton 3 Axle Drop Neck Trailer	Lease Purchase	50,000		50,000			
	Tire Repair Machine	Lease Purchase	15,000			15,000		
	Large Drive on Lift	Lease Purchase	35,000				35,000	
	Truck Lift Station	Lease Purchase	10,000					10,000
Service Center Fund Total			$ 159,000	$ 14,000	$ 85,000	$ 15,000	$ 35,000	$ 10,000

Cemetery Fund

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Cemetery	Deck Mower	Cap. Rev. Fund	$ 39,000	$ 13,000			$ 13,000	$ 13,000
	Utility Work Vehicle	Cap. Rev. Fund	15,000		15,000			
	Pickup	Cap. Rev. Fund	23,000			23,000		
Cemetery Fund Total			$ 77,000	$ 13,000	$ 15,000	$ 23,000	$ 13,000	$ 13,000

Five Year Capital Improvements Plan

Narcotics Task Force Fund

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Task Force	Covert Surveillance System	Lease Purchase	$ 33,100	$ 13,100			$ 20,000	
	Pickup	Lease Purchase	26,000			13,000		13,000
Narcotics Task Force Fund Total			$ 59,100	$ 13,100	$ -	$ 13,000	$ 20,000	$ 13,000

Senior Center Fund

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Senior Center	Air Conditioning Upgrades	Current Receipts	$ 60,000	$ 20,000	$ 20,000	$ 20,000		
	SUV	Contributions	36,000				18,000	18,000
	Restroom Renovations	Contributions	20,000		20,000			
	Building Renovations	Contributions	50,000			50,000		
Senior Center Fund Total			$ 166,000	$ 20,000	$ 40,000	$ 70,000	$ 18,000	$ 18,000

Five Year Capital Improvements Plan

2007 General Obligation Bonds - Construction Funds

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Street Reconstruction	Downtown Street and Utility Connection Reconstruction	Bonds	$ 7,827,016	$ 7,827,016				
Sports Complex	Reconstruction and Rebuild of Roy Anderson Sports Complex	Bonds	4,968,000	3,000,000	1,968,000			
G. O. Bonds - Construction Funds			$ 12,795,016	$ 10,827,016	$ 1,968,000	$ -	$ -	$ -

2007 Certificates of Obligation - Construction Funds

Department	Project	Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Animal Shelter	Construction of Animal Shelter Annex	Bonds	$ 244,666	$ 244,666				
C. O. - Construction Funds			$ 244,666	$ 244,666	$ -	$ -	$ -	$ -

Five Year Capital Improvements Plan

Summary - All Funds

Fund	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
General Fund	$ 6,791,800	$ 859,000	$ 2,336,500	$ 1,592,300	$ 951,000	$ 1,053,000
Utility Fund	4,359,500	1,496,500	1,271,000	790,000	427,000	375,000
Airpark Fund	7,987,349	7,635,849	172,000	83,500	75,000	21,000
E.M.S. Fund	311,500	114,500	23,000	75,000	24,000	75,000
Service Center Fund	159,000	14,000	85,000	15,000	35,000	10,000
Cemetery Fund	77,000	13,000	15,000	23,000	13,000	13,000
Narcotics Task Force	59,100	13,100	-	13,000	20,000	13,000
Senior Center Fund	166,000	20,000	40,000	70,000	18,000	18,000
G. O. Bonds	12,795,016	10,827,016	1,968,000	-	-	-
Cert. of Obligation	244,666	244,666	-	-	-	-
Total - All Funds	$ 32,950,931	$ 21,237,631	$ 5,910,500	$ 2,661,800	$ 1,563,000	$ 1,578,000

Summary - Funding Source

Funding Source(s)	Five Year CIP Budget	Base Year Budget 2008-09	Year 2 Projected 2009-10	Year 3 Projected 2010-11	Year 4 Projected 2011-12	Year 5 Projected 2012-13
Lease Purchase	$ 6,743,600	$ 1,004,100	$ 2,594,000	$ 998,500	$ 1,020,000	$ 1,127,000
Cap. Rev. Fund	2,928,500	774,500	575,000	1,243,000	148,000	188,000
Current Receipts	330,800	20,000	113,500	120,300	67,000	10,000
Restricted Reserves	2,682,349	1,322,349	640,000	250,000	235,000	235,000
Grant Funding	5,970,000	5,895,000	-	-	75,000	-
Contributions	906,000	800,000	20,000	50,000	18,000	18,000
Corr. Center Loan	350,000	350,000	-	-	-	-
Bond Issue	13,039,682	11,071,682	1,968,000	-	-	-
Total - All Funding Sources	$ 32,950,931	$ 21,237,631	$ 5,910,500	$ 2,661,800	$ 1,563,000	$ 1,578,000

AMARILLO
LUBBOCK
87
DALLAS
20
FORT WORTH
BIG SPRING
EL PASO
20
MIDLAND
ODESSA
SAN ANGELO
87
SAN
ANTONIO

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	2008 ASSESSED VALUE
Western Container	Manufacture of Plastic Bottles	$23,248,720
Scenic Mountain Medical Center	Hospital	10,753,246
TXU Electric Delivery Co	Electric Provider	9,197,080
Southwestern Bell Telephone Co.	Telephone Utility	6,845,293
Walmart Real Estate	Real Estate	6,554,000
Walmart Stores Texas LP	Retail/Grocery	5,859,065
General Electric Capital Corp	Vehicle Leasing	4,150,350
Fifth Third Leasing Co	Equipment Leasing	3,928,370
Scenic Mountain Medical Center	Clinic	3,910,980
Suddenlink Communications.	Cable-Internet-Telephone Systems	3,635,450

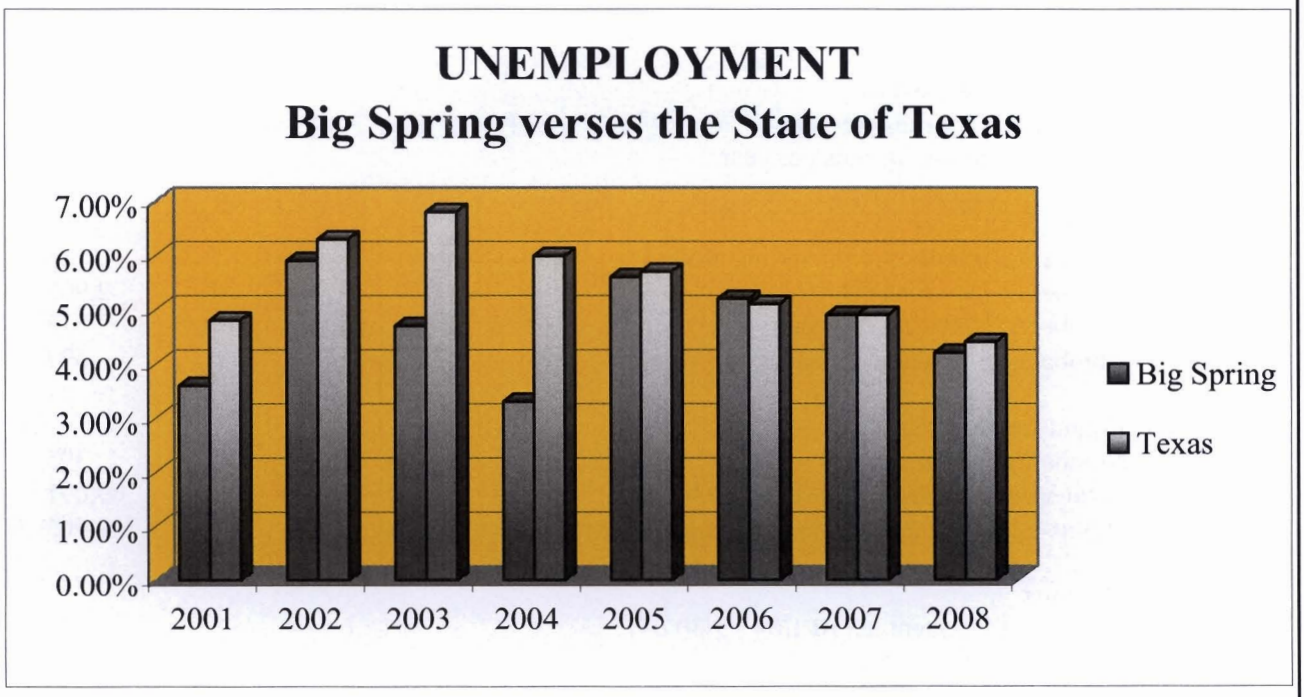
The racial composition of the Big Spring population, as reported in the 2000 Census, is illustrated in the following table:

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	4,233	16.78%
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
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
2005	25,233	21,925	36	3,810
2006	25,233	23,186	36	3,782
2007	25,233	23,858	36	3,774
2008	25,233	26,692	37	3,783

Big Spring has consistently experienced less unemployment than the statewide average, as shown in the following graph.



Source: Texas Workforce Commission and the Bureau of Labor Statistics

City Statistics

FY 2008-09

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	189
Unpaved	.5
Police Protection	
Number of Stations	1
Number of Employees (including 7 civilians)	58
Number of Calls for Service	19,412
Total Arrests	1,752
Total Number of Written Reports	4,539
Total Number of Building checks	6,603
Total Alarm Response	669
Total Citations	3,629
Fire Protection	
Number of Stations	5
Number of Employees	46
Number of City runs per year	439
Number of Non-City runs per year	66
EMS Service	
Number of Employees (including clerks)	18
Number of City runs per year	2,908
Number of Non-City runs per year	313
Number of long distance transfers	597
Retired Volunteers Program	
Number of Volunteers	395
Total Volunteer Hours (10/1/04 - 9/30/05)	69,091
Dollar Value to the Community (Based on Private Sector rate)	$1,347,965
Building Permits	
Number of Residential (10/1/04 - 9/30/05)	14
Residential Valuation	$2,640,500
Number of Residential Alterations & Additions	144
Residential Valuation	$668,479
Number of Residential Re-Roofs	157
Residential Valuations	$379,402
Number of Commercial Buildings	2

Building Permits (continued)	
Commercial Valuation	$4,700,000
Number of Commercial Alterations & Additions	354
Commercial Valuation	$1,572,771
Number of Commercial Re-Roofs	38
Commercial Valuation	$263,250
Number of Government	0
Government Valuation	N/A
Municipal Water Utility	
Number of active city accounts (yearly average)	8,684
Number of active city units (yearly average)	9,704
Number active non-city accounts (yearly average)	237
Number of active non-city units (yearly average)	249
Systems capacity (gallons) per day	12,500,000
Daily average consumption (gallons)	5,000,000
Miles of water mains	177
Miles of sewer mains	125
Number of fire hydrants	722
Main Live Valves	1,636
Manholes	1,998
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	148.00 acres
Moss Lake	640.00 acres
Baseball/Softball Fields	
Cotton Mize (one softball field)	Included in Comanche Trail Park acreage
Stinkcreek (one practice field)	
Roy Anderson Complex (seven softball, two baseball, 5 soccer, 2 football and 1 practice field)	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	1,809 lights
Cost per light per month (on year average)	$17.32
City Employees	
Full Time	263
Part Time	2
Employee Education	
Post Graduate	4
Bachelors Degree	14
Associates Degree	20

CITY OF BIG SPRING

BUDGET POLICY
2008-09

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

2008-09 Annual Budget

February - April	Preparation of budget work papers by Finance Department.
April 21	Distribute 2008-09 annual budget work papers to department heads.
April 21	Revenue projection forms will be distributed to division directors.
May 20	Special City Council meeting for budget planning session to provide staff with Council projects and priorities.
May 23	Proposed budget will be entered into the budget module by all departments.
May 23	Division directors will submit revenue projections to the Finance Department.
May 26 - June 6	Finance Department will review and complete revenue projections and prepare proposed budget for presentation to the City Manager.
June 9 - 20	Review line item budget requests with division directors and department heads by the City Manager.
June 18 - 20	Review capital requests and program changes with division directors and department heads by the City Manager.
June 21 - July 13	The proposed annual 2008-09 budget will be prepared for presentation to the City Council.
July 14 - 18	Budget work sessions with the City Council.
July 21	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, *Local Government Code*
August 12	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 12	The City Secretary will publish notice of the public hearing on the proposed 2008-09 annual budget. This notice will give the date, time, place and purpose of the public hearing. Notice shall be published not earlier than the 30th day nor later than the 10th day before the public hearing.
August 26	The City Council will conduct a public hearing on the proposed annual budget.
August 26	First reading of an ordinance approving and adopting the 2008-09 annual budget.
September 9	Second and final reading of an ordinance approving and adopting the 2008-09 annual budget.
September 10	File adopted budget with the County Clerk.
October 1, 2009	Effective date of adopted budget.

CITY OF BIG SPRING

TAX RATE CALENDAR
2008-09 Tax Rate

July 25	Deadline for chief appraiser to certify roll to taxing entities.
August 6	Calculation of effective and rollback tax rates by Tax Assessor/Collector.
August 8	Post notice seventy-two (72) hours in advance of meeting of City Council to discuss tax rate.
August 10	Publication of effective and rollback rates by Howard County Tax Assessor and Collector.
August 12	Meeting of the City Council to discuss 2008-09 proposed tax rate and vote to place the proposal to adopt the rate on the agenda of a future meeting as an action item if the proposed rate exceeds the effective rate or the rollback rate, whichever, is lower.
August 19	Publish "Notice of Public Hearing on Tax Increase" (quarter-page notice) in local newspaper, broadcast on local access channel and post on City Web site at least seven (7) days prior to the first public hearing.
August 22	Post notice seventy-two (72) hours in advance of public hearing.
August 26	The City Council will conduct a public hearing on the proposed tax rate.
September 5	Post notice seventy-two (72) hours in advance of second public hearing
September 9	The City Council will conduct the second public hearing, consider first reading of an ordinance adopting the proposed tax rate for 2008-09, and schedule and announce meeting date at which the tax rate will be adopted.
September 15	Publish "Notice of Vote on Tax Rate" (quarter-page notice) in local newspaper, broadcast on local access channel and post on City Web site.
September 19	Post notice seventy-two (72) hours in advance of meeting to adopt tax rate.
September 23	The City Council will adopt the tax rate for 2008-09 on second and final reading.

ORGANIZATION CHARTS
BY DIVISON

City Manager
- Quality Assurance Director (1)
- Administrative Assistant (1)

City Attorney
- Legal Assistant

Finance Director / City Secretary
- Assistant Finance Director (1)
- Staff Accountants (2)
- Assistant City Secretary (1)
- Accounts Payable Technician (1)
- CVB Manager (1)
- EMS Billing Coordinator (1)
  - EMS Billing Technician (1)
- Customer Service Manager (1)
  - Customer Billing Technician (1)
  - Customer Service Technician (2)
  - Customer Service Clerk (2)
  - Meter Reader (2)
- RSVP/Senior Center Manager (1)
  - RVSP Coordinator (1)
    - Senior Center Coordinator (1)
      - Cook (1)
      - Assistant Cook (.5)
      - Maintenance (1)
      - Part Time Drivers (2)

Municipal Court Judge
- Court Clerk (1)
- Deputy Court Clerk (2)

Airpark Director
- Airport Secretary (1)
- Airport Facilities Superintendent (1)
  - Airport Maintenance (4)

Human Resources Director
- Payroll Coordinator (1)
- Benefits Coordinator (1)
- Human Resources Technician (1)
- Information Technology Mgr (1)
- Mapping/Support Technician (1)
- Purchasing Agent (1)
  - Inventory Specialist (1)

Fire Chief
- Fire Marshal (1)
- Office Secretary (.5)
- Deputy Chiefs (4)
  - Lieutenants (16)
  - Apparatus Engineers (15)
  - Firefighters (25)

Police Chief
- Administrative Lieutenant (1)
  - CID Sergeant (1)
    - Detectives (8)
    - Narcotics Sergeant (1)
    - Corporals (5)
- Administrative Assistant (1)
- Computer Technician (1)
- Patrol Lieutenant (2)
  - Patrol Sergeants (4)
    - Patrol Officers (24)
  - Jailers (4)
- Support Services Lieutenant (1)
  - Animal Wardens (3)
  - Support Services Sergeant (1)
    - Dare Officer (1)
    - Warrants Officer (1)
  - Communications Sergeant (1)
    - Dispatchers (8)
    - Records Technicians (3)

Public Works Director

- Administrative Assistant (1)
- Distribution & Collection Manager (1)
  - Administrative Secretary (1)
  - D&C Superintendent (1)
    - Senior Utility Service Worker (7)
    - Utility Service Worker (7)
  - Utility Construction Supervisor (1)
    - Senior Utility Service Worker (2)
    - Utiity Service Worker (2)
- Service Center Superintendent (1)
  - Service Center Technician (1)
  - Service Center Supervisor (1)
    - Mechanic 1 (3)
  - Mechanic Helper (2)
- Golf Course Manager (1)
  - Golf Course Maintenance Worker (3)
- Water & Wastewater Manager (1)
  - WTP Superintendent (1)
    - Plant Operator (6)
  - WWTP Superintendent (1)
    - Plant Operator (8)
- Offender Program

Public Works Director – Cont.

- Chief Building Official/ Solid Waste Manager (1)
  - Administrative Technician (1)
  - Sr. Code Enforcement Officer (1)
    - Code Enforcement Officer (1)
  - Building Inspector (1)
  - Sanitation Supervisor (1)
    - Heavy Equip. Operator (6)
    - Container Maintenance (1)
  - Landfill Supervisor (1)
    - Administrative Technician (1)
    - Heavy Equip. Operator (5)
  - Compost Supervisor (1)
    - Light Equipment Operator (1)
- Streets, Parks & Cemetery Manager (1)
  - Administrative Secretary (1)
  - Street Maintenance Supervisor (1)
    - Heavy Equipment Operator (8)
    - Light Equipment Operator (2)
    - Traffic System Technician (1)
  - Parks/Cemetery Supervisor (1)
    - Parks Maintenance Worker (4)
  - Sr. Cemetery Maintenance Worker (1)
    - Cemetery Maintenance Worker (1)
- City Hall Caretaker (1)
- Moss Lake Caretaker
- Swimming Pool Contractor

Airpark Director

- Airport Secretary (1)
- Airport Facilities Superintendent (1)
  - Airport Maintenance (4)

SUMMARY OF BUDGETED POSTION

SUMMARY OF PERSONNEL BY DIVISION AND DEPARTMENTS

DIVISION / DEPARTMENT		Full-time Equivalents FISCAL YEAR 2006-07	FISCAL YEAR 2007-08	FISCAL YEAR 2008-09
Administration (001)				
City Manager (130)		2.0	2.0	2.0
Special Projects (170)		1.0	1.0	1.0
Legal (150)		1.0	1.0	2.0
	Total	4.0	4.0	5.0
Finance (002)				
Finance (120)		6.0	6.0	6.0
Information Technology (140)		1.0	2.0	2.0
Customer Service (735)		8.0	8.0	6.0
	Total	15.0	16.0	14.0
Personnel (003)				
Human Resources (160)		4.0	4.0	4.0
Police (011)				
Police (200)		61.0	61.0	63.0
Animal Control (240)		3.0	3.0	3.0
Narcotics Task Force (201)		0.0	6.0	6.0
	Total	64.0	70.0	72.0
Fire (012)				
Fire (210)		46.0	46.0	46.0
Fire Marshal (230)		1.0	1.0	1.0
Emergency Medical Service (260)		18.0	18.0	16.0
	Total	65.0	65.0	63.0
Municipal Judge (013)				
Municipal Court (220)		4.0	4.0	4.0
Public Works (021)				
Code Enforcement/Inspections (300)		4.0	5.0	6.0
Water Treatment (705)		8.0	8.0	8.0
Distribution & Collection (710)		25.0	24.0	27.0
Wastewater Treatment (740)		9.0	9.0	9.0
Material Control (745)		2.0	2.0	2.0
Airpark (610)		7.0	7.0	7.0
Service Center (810)		8.0	8.0	7.0
	Total	63.0	63.0	66.0

SUMMARY OF PERSONNEL BY DIVISION AND DEPARTMENTS

DIVISION / DEPARTMENT	*Full-time Equivalents*		
	FISCAL YEAR 2006-07	***FISCAL YEAR 2007-08***	***FISCAL YEAR 2008-09***
Highways and Streets (022)			
Streets (320)	14.0	14.0	14.0
Sanitation (025)			
Sanitation (330)	8.0	8.0	8.0
Landfill (350)	7.0	7.0	6.0
Compost (360)	2.0	2.0	2.0
Total	17.0	17.0	16.0
Parks and Recreation (027)			
Parks (370)	5.0	5.0	5.0
Golf Course (390)	4.0	4.0	8.0
City Hall (420)	1.0	1.0	1.0
Total	10.0	10.0	14.0
Economic Development (040)			
Dora Roberts Community Center (510)	0.0	0.0	0.0
Convention Visitors Bureau (560)	1.0	1.0	1.0
Total	1.0	1.0	1.0
Senior Center (050)			
Senior Center (910)	0.0	6.0	6.0
Cemetery (028)			
Cemetery (920)	2.0	2.0	2.0
RSVP (055)			
Retired Seniors Volunteer Program (905)	2.0	2.0	2.0
Total City Personnel	265.0	278.0	283.0

SUMMARY OF PERSONNEL BY FUND

FUND	Full-time Equivalents ***FISCAL YEAR 2006-07***	***FISCAL YEAR 2007-08***	***FISCAL YEAR 2008-09***
General Fund	175.0	177.0	184.0
Special Revenue-Motel Tax	1.0	1.0	1.0
Utilities	52.0	51.0	52.0
Airpark	7.0	7.0	7.0
Emergency Medical Service	18.0	18.0	16.0
Service Center	8.0	8.0	7.0
Cemetery	2.0	2.0	2.0
RSVP	2.0	2.0	2.0
Senior Center	0.0	6.0	6.0
Narcotic Task Force	0.0	6.0	6.0

CITY OF BIG SPRING

General Pay Plan

Fiscal Year 2008-09

GRADE	JOB CLASSIFICATION	SALARY	ENTRY LEVEL (Step 1)	MAXIMUM LEVEL (Step 18)
(5)	Custodian	Annual	18,016.96	27,416.48
	P/T Golf Course Maint. Worker	Bi-Weekly	692.96	1,054.48
	P/T Cook	Hourly	8.662	13.181
	P/T General Worker			
(9)	Airport Maintenance Worker	Annual	21,950.24	33,400.64
	Cemetery Maintenance Worker	Bi-Weekly	844.24	1,284.64
	Golf Course Maintenance Worker	Hourly	10.553	16.058
	Light Equipment Operator			
	Mechanic Helper			
	Meter Reader			
	Maintenance Worker			
	Utility Service Worker			
(10)	Administrative Secretary	Annual	23,065.12	35,089.60
	Administrative Technician	Bi-Weekly	887.12	1,349.60
	Customer Service Clerk	Hourly	11.089	16.87
	Deputy Court Clerk			
	Inventory specialist			
	License/Permit Technician			
	Records Technician			
	Service Center Technician			
(11)	Animal Control Officer	Annual	24,229.92	36,868.00
	Animal Warden	Bi-Weekly	931.92	1,418.00
	Communications Officer	Hourly	11.649	17.725
	Heavy Equipment Operator			
	Jailer			
(12)	Accounts Payable Technician	Annual	25,457.12	38,735.84
	Administrative Assistant	Bi-Weekly	979.12	1,489.84
	Airport Maintenance Technician	Hourly	12.239	18.623
	Billing Technician			
	Customer Service Technician			
	EMS Billing Technician			
	Human Resource Technician			
	Mechanic I			
	Senior Center Cook			
	Senior Utility Service Worker			
	Traffic Systems Technician			
	Wastewater Treatment Plant Operator			
	Water Treatment Plant Operator			
	Water Plant Technician			
	Welder			

Grades 1 - 4 and 6 - 8 are not applicable and have been excluded

GRADE	JOB CLASSIFICATION	SALARY	ENTRY LEVEL (Step 1)	MAXIMUM LEVEL (Step 18)
(13)	Plant Operator	Annual	26,748.80	40,697.28
	Benefits Coordinator	Bi-Weekly	1,028.80	1,565.28
		Hourly	12.860	19.566
(14)	Administrative Assistant	Annual	28,102.88	44,758.56
	Assistant City Secretary	Bi-Weekly	1,080.88	1,644.56
	Compost Supervisor	Hourly	13.511	20.557
	Court Clerk			
	Legal Assistant I			
	Mechanic II			
	Parks/Cemetery Supervisor			
	Payroll Coordinator			
	RSVP Program Coordinator			
	Sanitation Supervisor			
	Senior Center Coordinator			
	Senior Code Enforcement Officer			
	Senior Plant Operator			
(15)	EMS Billing Coordinator	Annual	29,521.44	44,923.84
	ID Technician	Bi-Weekly	1,135.44	1,727.84
		Hourly	14.193	21.598
(16)	Code Enforcement Supervisor	Annual	31,016.96	47,199.36
	Customer Service Supervisor	Bi-Weekly	1,192.96	1,815.36
	Drafting Technician	Hourly	14.912	22.692
	Landfill Supervisor			
	Service Center Supervisor			
	Staff Accountant			
	Street Maintenance Supervisor			
	Utility Construction Supervisor			
(17)		Annual	32,585.28	49,587.20
		Bi-Weekly	1,253.28	1,907.20
		Hourly	15.666	23.840
(18)	Airport Maintenance Superintendent	Annual	34,232.64	52,099.84
		Bi-Weekly	1,316.64	2,003.84
		Hourly	16.458	25.048
(19)	CVB Coordinator	Annual	35,969.44	54,735.20
	Distribution/Collection Superintendent	Bi-Weekly	1,383.44	2,105.20
	Information Technology Specialist	Hourly	17.293	26.315
	Purchasing Agent			
	Senior Services Program Manager			
	Service Center Superintendent			
	WTP Superintendent			
	WWTP Superintendent			
(20)		Annual	37,791.52	57,507.84
		Bi-Weekly	1,453.52	2,211.84
		Hourly	18.169	27.648

GRADE	JOB CLASSIFICATION	SALARY	ENTRY LEVEL (Step 1)	MAXIMUM LEVEL (Step 18)
(21)	Golf Course Manager	Annual	41,714.40	63,481.60
	Streets, Parks and Cemetery Manager	Bi-Weekly	1,604.40	2,441.60
		Hourly	20.055	30.520
(22)	Building Official/Construction Mgr	Annual	46,047.04	70,073.12
	Distribution and Collection Manager	Bi-Weekly	1,771.04	2,695.12
	Assistant Director of Finance	Hourly	22.138	33.689
	Project Manager			
	Water and Wastewater Manager			
(23)	Category Not Applicable	Annual	50,828.96	77,348.96
		Bi-Weekly	1,954.96	2,974.96
		Hourly	24.437	37.187
(24)	Airport Director	Annual	56,105.92	85,379.84
	Chief Police	Bi-Weekly	2,157.92	3,283.84
	Director of Finance/City Secretary	Hourly	26.974	41.048
	Fire Chief			
	Human Resource Director			
	Municipal Court Judge			
(25)	Assistant City Manager	Annual	61,932.00	94,240.64
		Bi-Weekly	2,382.00	3,624.64
		Hourly	29.775	45.308

Grades 26 - 27 are not applicable and have been excluded

CITY OF BIG SPRING

Fire Department Pay Plan

Fiscal Year 2008-09

CLASSIFICATION	SALARY	DAY SHIFT (BASED ON 2,080 HRS/YR)	SHIFT WORK (BASED ON 2,912 HRS/YR)
Firefighter I	Annual	$28,523.040	$28,523.040
	Bi-Weekly	1,097.040	1,097.040
	Hourly	13.713	9.795
Apparatus Engineers	Annual	30,137.120	30,136.288
	Bi-Weekly	1,159.120	1,159.088
	Hourly	14.489	10.349
Lieutenant	Annual	33,436.000	33,435.584
	Bi-Weekly	1,286.000	1,285.984
	Hourly	16.075	11.482
Deputy Chief	Annual	39,856.960	39,856.544
	Bi-Weekly	1,532.960	1,532.944
	Hourly	19.162	13.687

Each firefighter will be paid for the highest certificate/license received from the Texas Commission on Fire Protection, based on the following rates:

CERTIFICATE/LICENSE	CERTIFICATE PAY	DAY SHIFT (BASED ON 2,080 HRS/YR)	SHIFT WORK (BASED ON 2,912 HRS/YR)
Firefighter – Basic	Annual	$1,131.520	$1,132.768
	Bi-Weekly	43.520	43.568
	Hourly	0.544	0.389
Firefighter – Intermediate	Annual	2,545.920	2,847.936
	Bi-Weekly	97.920	109.536
	Hourly	1.224	0.978
Firefighter – Advanced	Annual	3,960.320	3,957.408
	Bi-Weekly	152.320	152.208
	Hourly	1.904	1.359
Firefighter - Master	Annual	5,389.280	5,387.200
	Bi-Weekly	207.280	207.200
	Hourly	2.591	1.850

CITY OF BIG SPRING

Fire Department Pay Plan

Fiscal Year 2008-09

In addition, each firefighter will be paid for the highest certificate/license received from the Texas Department of Health, based on the following rates:

CERTIFICATE/LICENSE	CERTIFICATE PAY	DAY SHIFT (BASED ON 2,080 HRS/YR)	SHIFT WORK (BASED ON 2,912 HRS/YR)
EMT – Basic	Annual	$1,131.520	$1,132.768
	Bi-Weekly	43.520	43.568
	Hourly	0.544	0.389
EMT – Intermediate	Annual	3,219.840	3,220.672
	Bi-Weekly	123.840	123.872
	Hourly	1.548	1.106
EMT - Paramedic	Annual	5,389.280	5,387.200
	Bi-Weekly	207.280	207.200
	Hourly	2.591	1.850
Instructor – TDH	Annual	2,246.400	2,245.152
	Bi-Weekly	86.400	86.352
	Hourly	1.080	0.771

Firefighters holding the following degrees shall receive education pay as described below:

CERTIFICATE/LICENSE	CERTIFICATE PAY	DAY SHIFT (BASED ON 2,080 HRS/YR)	SHIFT WORK (BASED ON 2,912 HRS/YR)
Associates Degree	Annual	$1,083.680	$1,083.264
	Bi-Weekly	41.686	41.664
	Hourly	0.521	0.372
Bachelors Degree	Annual	2,198.560	2,201.472
	Bi-Weekly	84.560	84.672
	Hourly	1.057	0.756

Firefighters holding the following certificates as of April 1, 2004 will be compensated as follows:

CERTIFICATE/LICENSE	CERTIFICATE PAY	DAY SHIFT (BASED ON 2,080 HRS/YR)	SHIFT WORK (BASED ON 2,912 HRS/YR)
Water Rescue	Annual	$455.520	$454.272
	Bi-Weekly	17.520	17.472
	Hourly	0.219	0.156
Instructor – Intermediate Tex. Comm. Fire Protection	Annual	2,246.400	2,245.152
	Bi-Weekly	86.400	86.352
	Hourly	1.080	0.771

CITY OF BIG SPRING

Fire Department Pay Plan

Fiscal Year 2008-09

Firefighters assigned to the functions described below shall be entitled to assignment pay as follows:

SHIFT ASSIGNMENT		***DAY SHIFT (BASED ON 2,080 HRS/YR)***	***SHIFT WORK (BASED ON 2,912 HRS/YR)***
Fire Investigator or inspector	Hourly	$0.551	$0.394
Arson Investigator	Hourly	$1.095	$0.788
OFFICE ASSIGNMENT			
Training Officer	Hourly	$1.047	N/A
Fire Marshall	Hourly	$3.096	N/A

CITY OF BIG SPRING

Police Department Pay Plan

Fiscal Year 2008-09

CLASSIFICATION	*GRADE/STEP*		*SALARY*	*(BASED ON 2,080 HRS/YR)*
Non-Certified Police Officer	15-04	P1-01	Annual	$32,177.600
			Bi-Weekly	1,237.600
			Hourly	15.470
Police Officer	15-06	P2-01	Annual	33,806.240
			Bi-Weekly	1,300.240
			Hourly	16.253
Corporal	17-05	P3-01	Annual	36,406.240
			Bi-Weekly	1,400.240
			Hourly	17.503
Corporal 1st Class	17-08	P4-01	Annual	39,205.920
			Bi-Weekly	1,507.920
			Hourly	18.849
Senior Corporal	17-10	P5-01	Annual	41,190.240
			Bi-Weekly	1,584.240
			Hourly	19.803
Sergeant	20-06	P6-01	Annual	43,276.480
			Bi-Weekly	1,664.480
			Hourly	20.806
Sergeant 1st Class	20-10	P7-01	Annual	47,771.360
			Bi-Weekly	1,837.360
			Hourly	22.967
Master Sergeant	20-12	P8-01	Annual	50,190.400
			Bi-Weekly	1,930.400
			Hourly	24.130
Lieutenant	22-06	P9-01	Annual	52,732.160
			Bi-Weekly	2,028.160
			Hourly	25.352
Senior Lieutenant	22-11	P0-01	Annual	59,660.640
			Bi-Weekly	2,294.640
			Hourly	28.683

CITY OF BIG SPRING

Police Department Pay Plan

Fiscal Year 2008-09

Additional Assignment Pay:

Narcotics Officers	One Step Increase

Includes authorized personnel only, specifically:

(1) Sergeant
(1) Senior Corporal
(1) Corporal – 1st Class
(3) Corporal

Emergency Management Director	$200.00 per month

GLOSSARY
and
ACRONYMS

GLOSSARY OF TERMS AND ACRONYMS

AAA - Area Agency on Aging. A Federal agency used by RSVP and Senior center to help older persons and persons with disabilities live with dignity and choices in their homes and communities for as long as possible.

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 Sate 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.

DADS – Texas Department of Aging and Disability Services. Agency used by RSVP and Senior Center to provide a comprehensive array of aging and disability services that promotes and enhances individual well-being, dignity and choice.

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 it 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 charges 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