

CITY OF BIG SPRING



ANNUAL BUDGET FISCAL YEAR 2005-2006

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

*for the Fiscal Year
October 1, 2005 – September 30, 2006*

City Council

Russ McEwen, Mayor

Joann Knox, Mayor Pro-Tem Stephanie Horton, Council Member
Woody Jumper, Council Member Jo Ann Staulcup, Council Member
Gloria McDonald, Council Member Greg Biddison, Council Member

Gary Fuqua, City Manager

Peggy S. Walker, Director of Finance

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Big Spring for its annual budget for the fiscal year beginning October 1, 2004.

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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City of Big Spring

Texas

For the Fiscal Year Beginning

October 1, 2004

Nancy L. Ziehl

President

Jeffrey R. Egan

Executive Director



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August 23, 2005

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, 2005 and ending September 30, 2006. The budget reflects total combined funds available in the amount of \$96,098,885 and budgeted expenditures of \$85,618,968. 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 as well as water system collection.

Budget Highlights:

Employee Compensation

Enhancement of the employee compensation plan is a top priority for the Council and administration. It is our belief that the employees deserve a solid compensation plan in return for the hard work, dedication, and loyalty they give to the City and the citizens of the community. It is also a benefit to the entire organization by decreasing turnover rates and increasing morale.

The 2005-06 budget includes a 1.75% cost of living adjustment (COLA) for all employees. Additionally, approximately one-half of the employees, with the exception of Fire department personnel, will receive a single-step merit increase of 2.5%. Fire department personnel will receive a 1.75% increase in base pay and an increase in certification pay.

The impact of the salary increases for FY 2005-06 is as follows:

FUND	INCREASE IN SALARIES AND BENEFITS
General Fund	\$202,427
Utility Fund	\$49,403
Airpark Fund	\$7,698
EMS Fund	\$22,853
Service Center Fund	\$7,757
Cemetery Fund	\$1,790

Capital Outlay

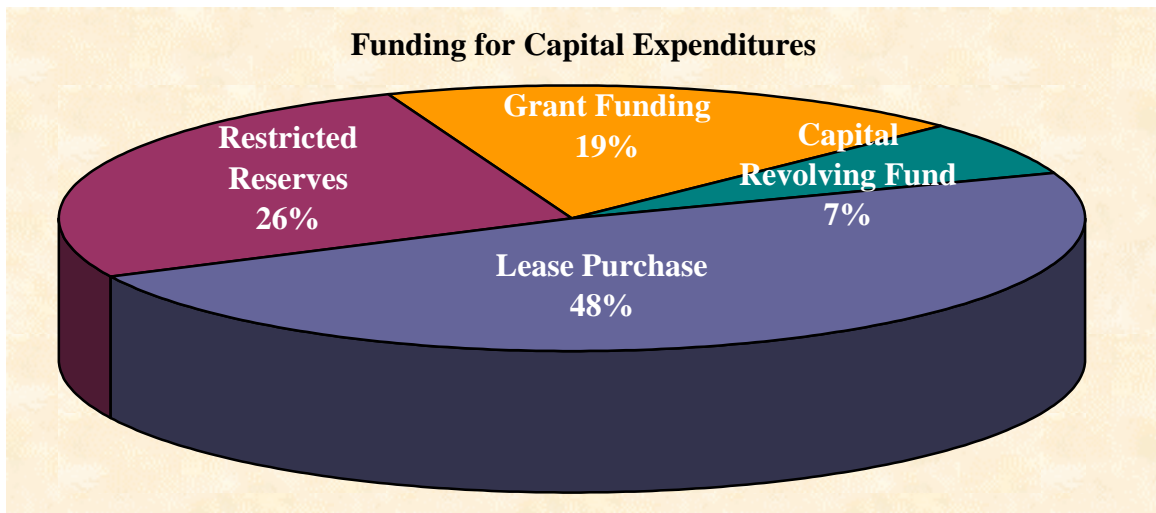
The evaluation of capital requests has remained a careful balance of need versus available resources. Over \$4.7 million was requested for capital expenditures while only \$1,559,500 was approved for all funds; this represents a 24% decrease in capital funding from FY 2004-05. Though many departments made reasonable and necessary requests for capital items, projected fund balances required the staff to carefully select items that would be of the most benefit to the various departments.

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 repair expenses when replacement would be more cost effective.

The most significant capital items included in this budget center around the Utility system. This includes Phase II of filter rehabilitation, repair of the backwash pump and renovation

and upgrade of the aluminum sulfate system at the water treatment plant. Capital upgrades at the wastewater treatment plant include the overhaul of the primary grit removal system, replacement of sludge drying beds, repairs to the south final clarifier and rehabilitation of the blower system, as well as continuation of the waterline replacement program. Other notable expenditures are the replacement of a sanitation truck, a loader, a document imaging system and the replacement of five police vehicles. A list of all capital equipment funded can be found in the Capital Improvements Plan section of this document.

Approximately \$444,500 of the capital equipment will be purchased through a lease purchase financing arrangement, with debt service spread over a five-year period. The amount of new debt service requirements (principal and interest) in 2005-06 for lease purchases is \$57,094. An additional \$275,000 will be financed through the Capital Replacement Fund adding another \$10,379 in debt service. Additionally, the water line replacement program (\$150,000), water treatment plant projects (\$95,000) and replacement of the sludge drying beds (\$75,000) will be funded from restricted reserves in the Utility Fund, which has been designated through City Council action for capital purchases and upgrades. Approximately \$158,500 will be financed through restricted fund balance in the Airpark Fund and \$361,500 through grant funding.



Taxes and Fees

This budget adopts a tax rate of 71.63¢ per \$100 valuation, unchanged from the prior year. Based on the initial certified tax roll, this will generate approximately \$37,550 in additional revenue. However, the Chief Tax Appraiser has since supplemented the tax roll by \$3,262,510, which will provide additional tax revenue in the amount of \$23,400.

The City levies a 2% sales tax that includes 0.5% dedicated to economic development. Seventy five percent (75%) of the monthly sales tax revenue is deposited in the General Fund while the remaining twenty five percent (25%) is paid to Moore Development for Big Spring, Inc. for the promotion of economic development. The local economy has improved over the last two years, and in 2005-06 this revenue source is expected to generate \$3,150,000 for General Fund operations and \$1,050,000 for economic development

Water Rates

The City purchases raw water from the Colorado River Municipal Water District (CRMWD). It is anticipated that the cost of raw water will increase by approximately 9% in 2005-06, from \$2,410,000 to \$2,625,000. This increase will be passed through to the customers of the utility system by a 12¢ increase in water consumption rates, from \$2.35 to \$2.47 per 1,000 gallons. The consumer rate increase is strictly a pass-through and should not generate additional revenue for the Utility Fund.

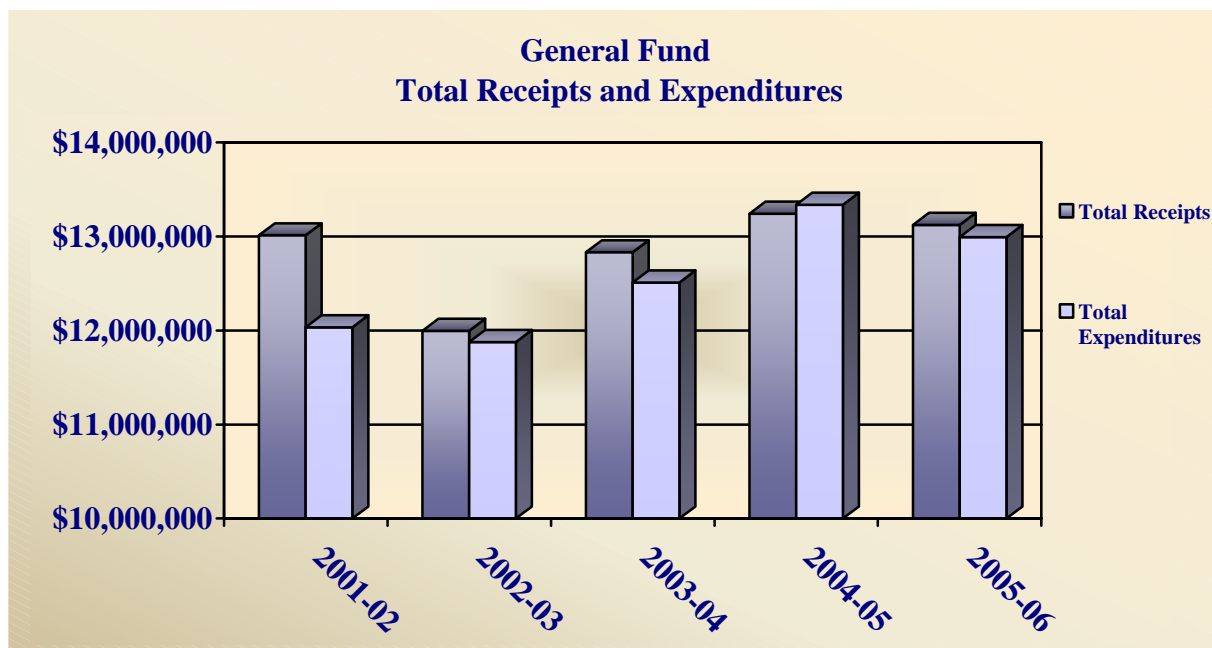
Wastewater Rates

The base rate for all commercial wastewater accounts will increase by \$5.00 in 2005-06 and all consumer rates for wastewater discharged into the utility system will increase by 50¢ per 1,000 gallons. These rate increases are expected to generate \$233,700 additional revenue, which will be used to offset the increasing costs associated with operations and maintenance of the wastewater treatment facilities.

SIGNIFICANT BUDGET IMPACTS BY MAJOR FUNDS

General Fund:

Total General Fund current receipts are budgeted at \$13,124,575, down by approximately 3%, from \$13,542,335 for FY 2004-05. The only significant change in revenues from last year is a decrease in other financing sources, due to a significant reduction in capital equipment that will be financed. Expenditures have decreased from \$13,338,444 in FY 2004-05 to \$12,994,582 for the current year. This overall decrease in budgeted expenditures, despite increases in salaries and benefits, is primarily due to the elimination of a \$130,000 subsidy transfer to the Golf Course Improvement Fund and a reduction in capital outlay. Staff has worked diligently to maintain other operating costs at a steady level while maintaining or improving service levels. Ending restricted fund balance, reserved for landfill closure and post-closure requirements, will increase by approximately \$244,000 while ending unreserved fund balance is projected to decrease by \$114,000. The City Council has elected to fund excess expenditures through the use of fund balance rather than through reductions in service levels or rate increases.



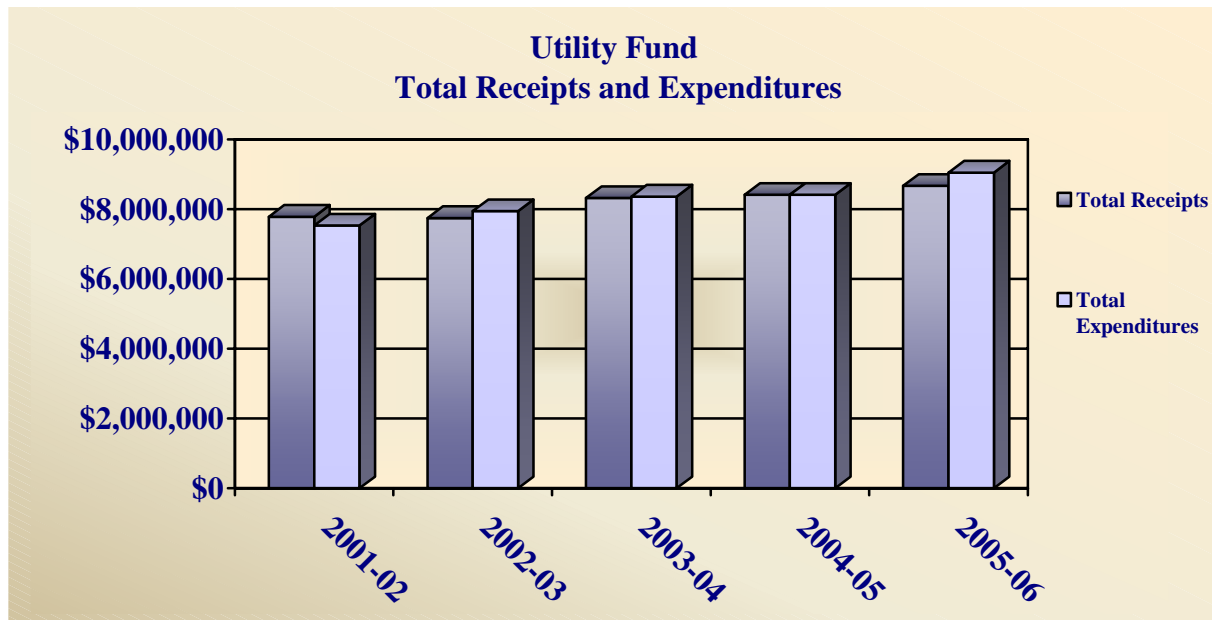
Service levels in General Fund are expected to remain constant. Notable projects for the upcoming year include continuation of the seal coat and double seal coat program, improvements to records retention and storage through the purchase of a document imaging system, replacement of five police vehicles and one sanitation truck, and the purchase of a new rubber tire loader.

Enterprise Funds:

Utility Fund

Total budgeted receipts for the Utility Fund are \$8,669,750 with total budgeted expenditures at \$9,050,867. Significant changes in this fund can be attributed to the increase in water wastewater revenue, corresponding increases in water purchases and increases in capital improvements. Again the staff has strived to keep operating expenses static with the exception of personnel costs.

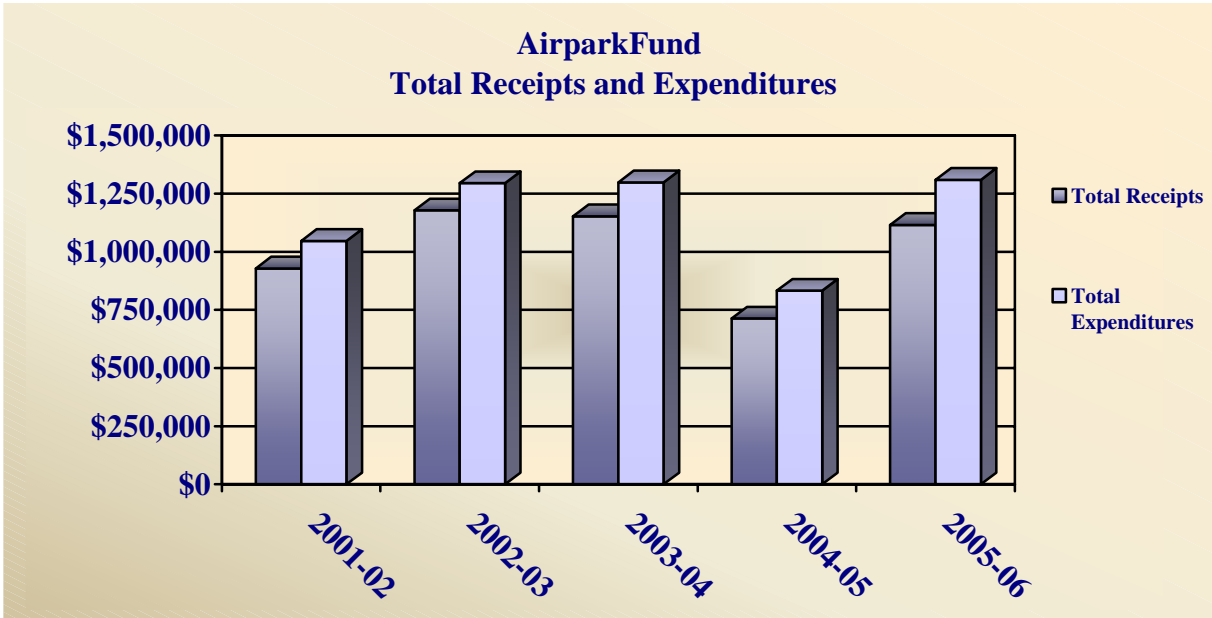
Included in this budget are significant improvements at both the water and wastewater treatment plants. Of particular concern is the wastewater treatment system where several components are in dire need of rehabilitation or replacement. Foremost among these are the replacement of four sludge drying beds and the rehabilitation of the south final clarifier, the blower system and the primary grit system. Another significant project is the replacement or renovation of various components at the water treatment plant, including major filtration systems, the primary backwash pump and the aluminum sulfate system. These improvements will facilitate the disposal of sludge resulting from the treatment process. As always, \$150,000 is budget for the construction or replacement of water distribution lines.



Airpark Fund

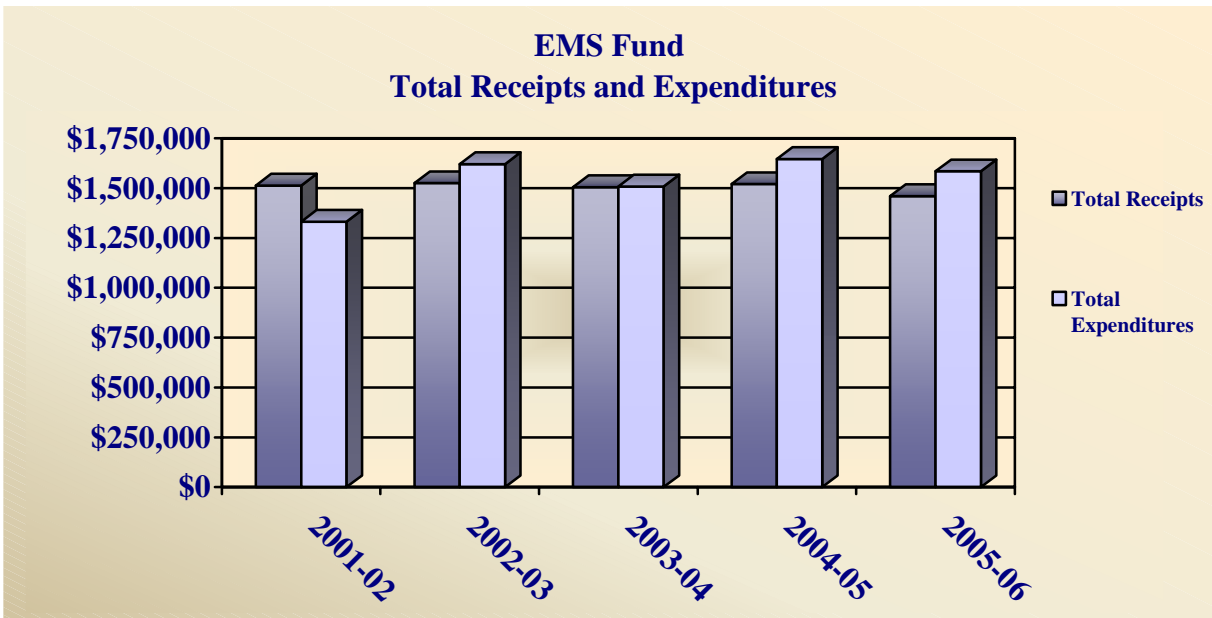
Budgeted revenues and expenditures in the Airpark Fund are expected to increase significantly in fiscal year 2005-06 compared to the prior year. This increase is primarily related to grant contributions and corresponding capital expenses. In the past, the City has completed several capital improvement projects with funding assistance from the Texas Department of Transportation (TxDOT), including rehabilitation of runways and taxiways, installation of weather observation systems and replacement of runway and approach lighting. Although there were no TxDOT funded projects last year, the 2005-06 budget includes grant funding in the amount of \$361,500 for the construction of a hangar and the design phase of a runway overlay project. Each of these grants requires matching City funds; restricted reserves will be reduced by \$123,500 for the City match and by an additional \$35,000 for the purchase of a used backhoe. The used backhoe will eliminate the need to lease the equipment, saving approximately \$12,000 annually. The hangar will house eight airplanes and rental income from this facility should generate an additional \$12,000 each year.

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



Emergency Medical Services Fund

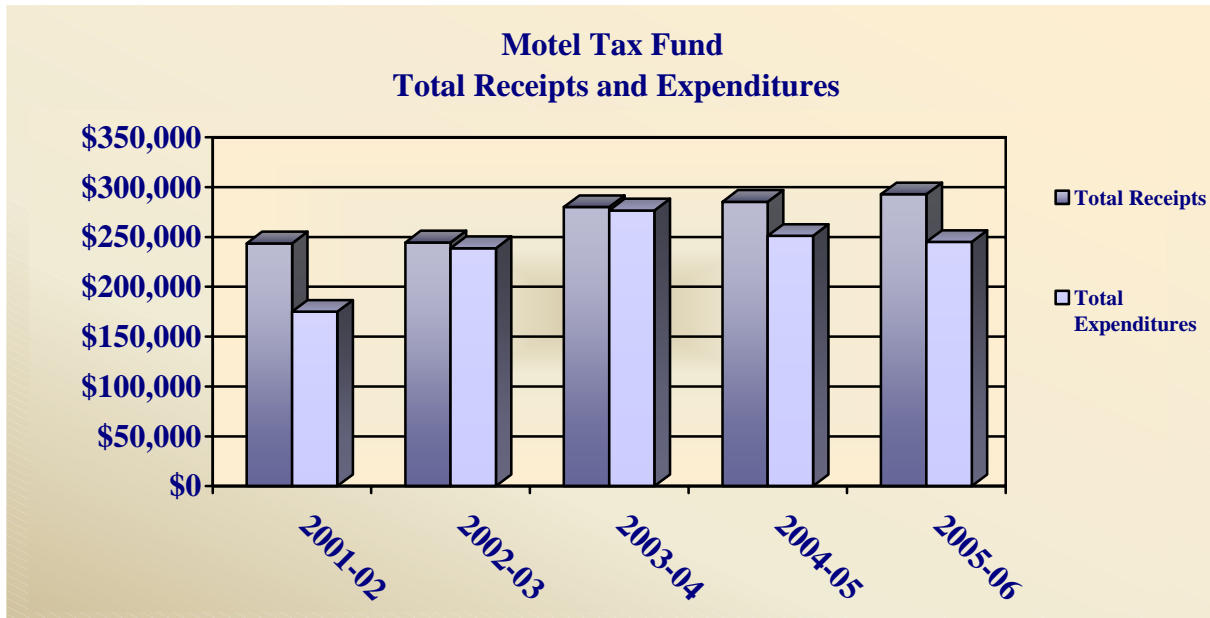
Operating revenue and expenses for this fiscal year are expected to remain relatively unchanged from the prior year, with the exception of a reduction of \$60,000 in other financing sources and corresponding capital expenses. The only significant change in operating expenses is an increase in personnel costs, due to salary increases, increased costs of benefits, and longer tenured employees being accounted for in this fund rather than in the Fire Department. Additionally, there is a decrease in debt service, as a long-term loan will be paid off.



SPECIAL REVENUE FUNDS

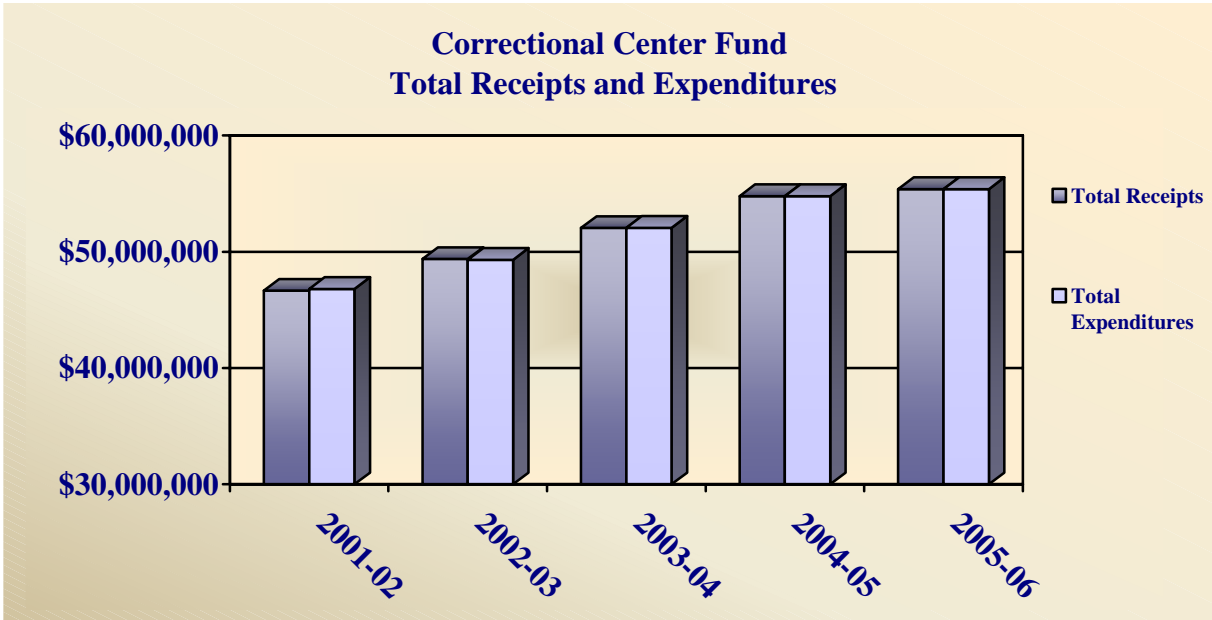
Motel Tax Fund

There are no significant changes in operating revenues or expenditures for this fund. No capital expenditures are budgeted in 2005-06 and is anticipated that the fund balance position will improve this fiscal year by approximately \$14,000 by year-end, with an ending balance of approximately \$48,000.



Correctional Center Fund

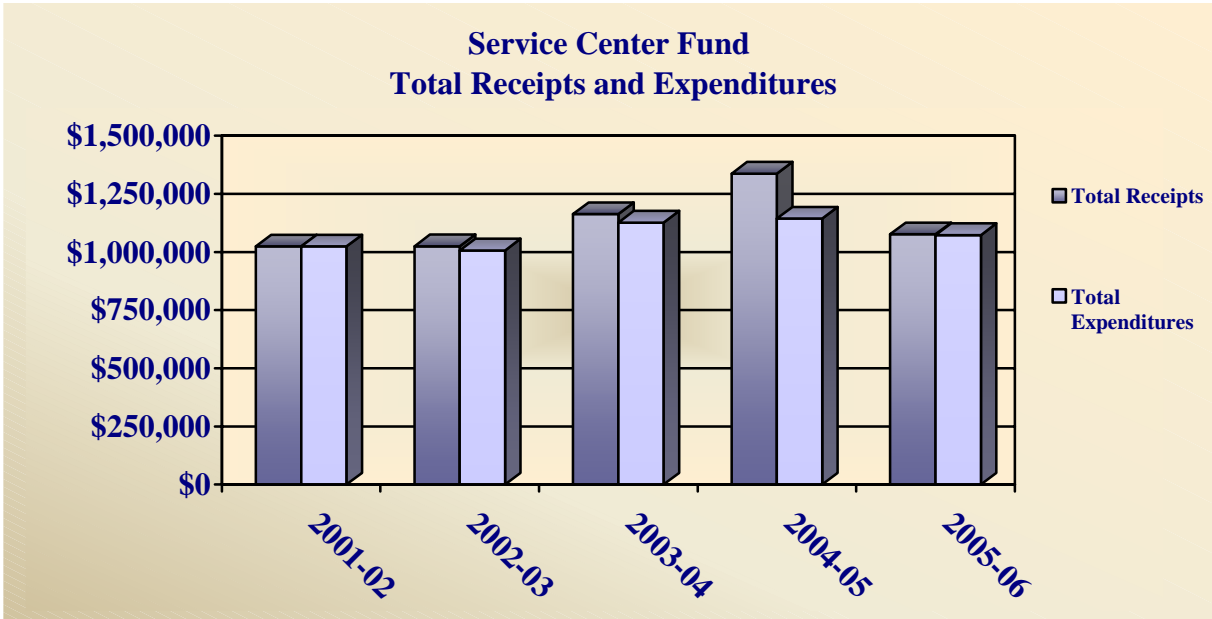
The City of Big Spring owns four correctional facilities and is under contract with the Federal Bureau of Prisons and Immigration and Naturalization Service for housing inmates. In turn, the City has contracted with Cornell Companies, Inc. to independently operate and manage the correctional facilities. The City retains 70¢ per prisoner per day for contract administration. This revenue is transferred to General Fund and is anticipated to generate \$710,000 in 2005-06.



INTERNAL SERVICE FUNDS

Service Center Fund

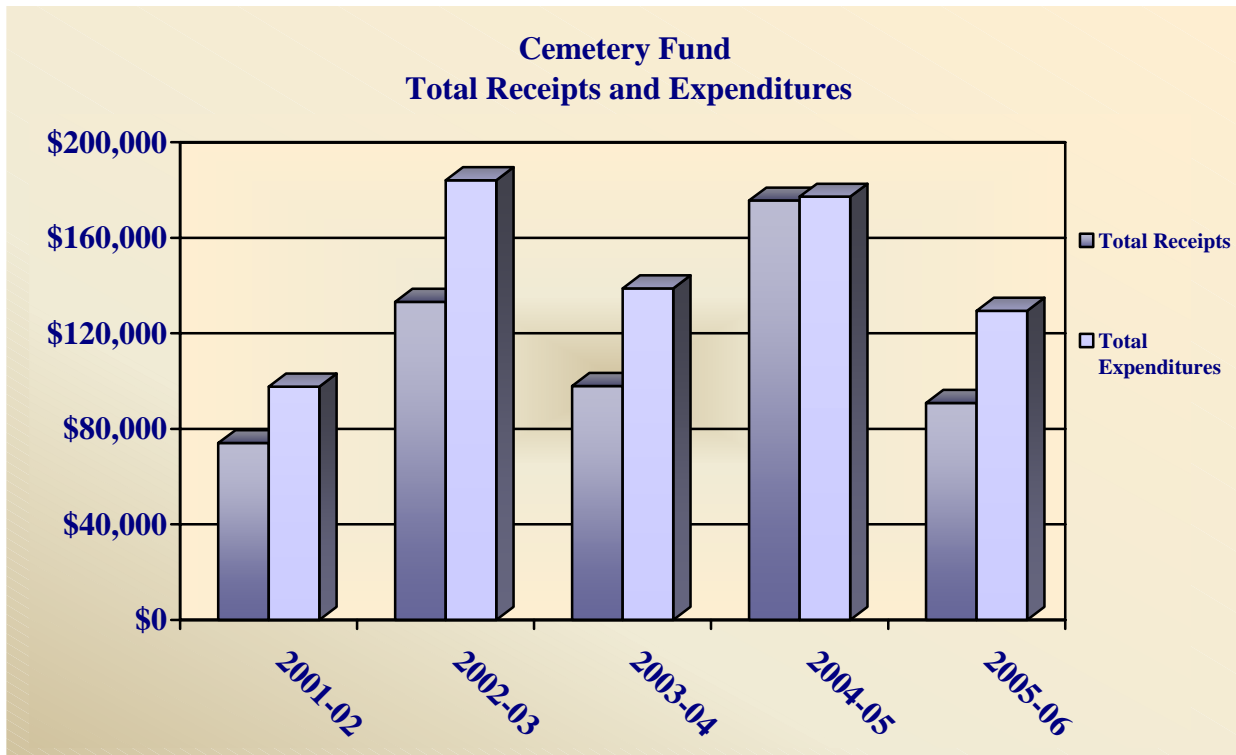
The Service Center provides fleet maintenance and fuel to all operating departments and funds within the City. For many years, this fund operated at a deficit. However, in fiscal years 2002-03 and 2003-04, revenues exceeded expenditures and reduced the fund deficit by approximately \$42,000. In 2004-05, the City Council elected to eliminate the remaining deficit of \$193,130 by prorating the deficit to all user departments. Since the deficit balance accumulated because rates were not set high enough to recover operating costs, maintenance expenses for all user departments were understated in prior years.



TRUST FUNDS

Cemetery Fund

The Cemetery Fund continues to operate at a deficit despite recent increases in the fee structure. The installation of an irrigation system three years ago has resulted in increased utility and maintenance costs as well as annual debt service payments. In 2004-05, the City Council elected to forgive the outstanding debt of \$85,626 on the irrigation system, which was from an interfund loan by the Capital Replacement Fund. Budgeted expenditures in 2005-06 exceed anticipated revenue by approximately \$38,500. During 2005-06, staff will look at the current rate structure and at implementation of new fees related to the placement of headstones and sales of vaults and headstones. Additionally, the feasibility of contracting the operation and management of the Cemetery to an independent third party is under review.



CONCLUSION

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

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

Respectfully submitted,

Gary Fuqua
City Manager



MISSION STATEMENT

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

FY 2004-2005 ACCOMPLISHMENTS

- ✓ Extended the projected life of the landfill by obtaining a 10-foot height extension to the permit requirements.
- ✓ Reconstructed holes #10, #11 and #16 at the Golf Course.
- ✓ Completed the Jones Valley street project eliminating the dirt streets by using a double course seal coat.
- ✓ Increased public awareness of City services and events through broadcasting on the government access channel.
- ✓ Constructed new restrooms at the Comanche Trail Park.
- ✓ Implemented Phase IV of the Information Systems Upgrade.
- ✓ Rehabilitated the North Final Clarifier at the Wastewater Treatment Plant.
- ✓ Installed new playground equipment at the North Side Park.
- ✓ Completed permit renewals for both the Water and Wastewater Treatment Plants.

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 \$73,862,470 or 88.5% 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 2005 tax roll, upon which the fiscal year 2006 levy is based, is \$416,702,369. This amount is net of approximately \$52,503,848 of agricultural, homestead, tax exempt, over-65, and disabled veteran exemptions. The 2005 tax roll is approximately 1% more than the original certified 2004 roll.

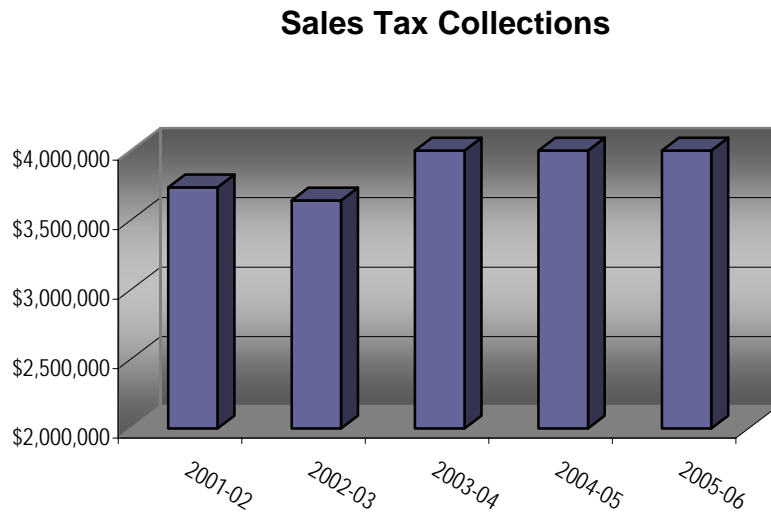
The City of Big Spring is permitted by Article XI, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt. The tax rate for fiscal year 2005-06 is 71.63¢ per \$100 valuation, of which 65.067¢ is allocated for general governmental operations and maintenance and 6.563¢ is allocated for general obligation long-term debt. This total tax rate is unchanged from the prior year.

Taxes are due January 31 following the October 1 levy date and are considered delinquent after January 31 of each year. Based upon historical trends, current tax collections for the year ending September 30, 2006, are estimated to produce \$2,580,000 in maintenance and operations revenue and \$259,370 for the retirement of general obligation long-term debt. Delinquent taxes are expected to generate an additional \$90,000 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 2005-06 is projected to be \$4,200,000. Actual sales tax revenue collected in 2004-05 was \$424,893 more than the original budget projection of \$3,833,335, and represents a 5.8% increase over 2003-04 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 2005-06.

The following graph shows the actual sales tax collections for the previous four years and projected tax collections for fiscal year 2005-06.



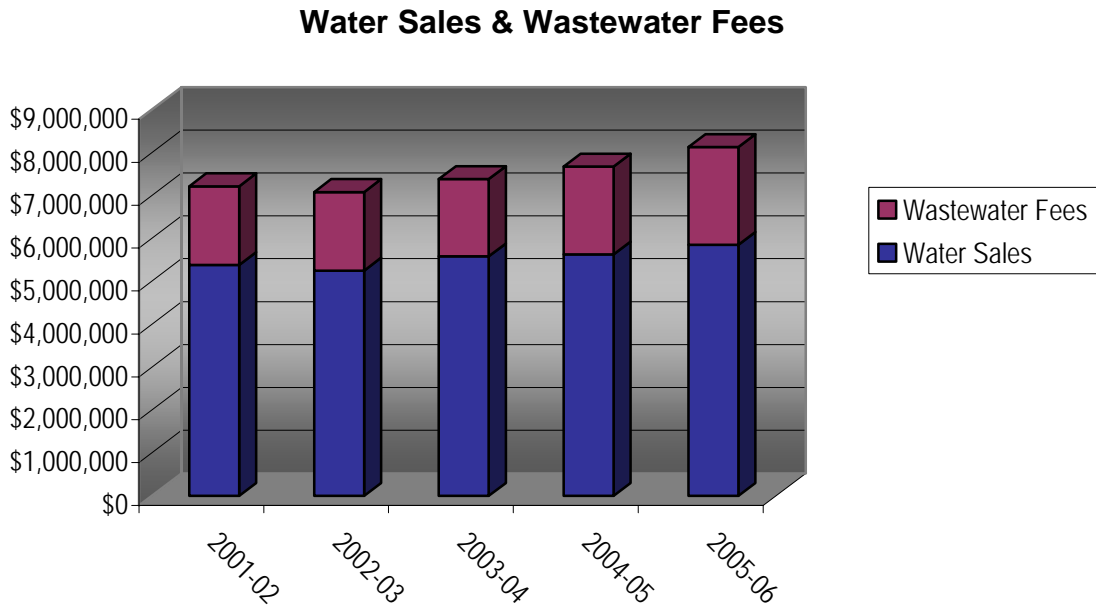
Another sales tax levied by the state is the mixed beverage tax, which is applied against all mixed drinks and package liquor sold in the city. The tax is 14% of sales price and, like the general sales tax, is collected by the State. The City's share of the revenues generated by the mixed drink tax is 10.7143% and is expected to produce \$6,000 in fiscal year 2005-06.

Franchise Fees - The City of Big Spring maintains franchise agreements with utility companies that use the City's rights-of-way to conduct their business. In addition to defining the responsibilities of the utilities in maintaining their assets, the agreements contain a franchise fee clause that requires the utilities to compensate the City for use of the rights-of-way. Generally, the fees are based upon a percentage of a utility's gross receipts (generated by customers located within the City's corporate limits). Revenues from all franchise agreements is anticipated to generate \$1,280,000 in the 2005-06 fiscal year, which represents a 1.9% increase from the prior year's estimated collections.

Sanitation Fees - The City provides sanitation service to all residences and commercial businesses within the City limits. Fees for this service are projected to generate \$2,030,000 in revenue, the same as the revised budget estimate for 2004-05.

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 \$8,129,700, representing a 5.9% increase over the prior year's revenue estimates. The increase in these budget estimates is due to an increase in water rates of 12¢ per 1,000 gallons for all customers, and an increase in sewage disposal rates of 50¢ per 1,000 gallons. Also, base fees for commercial wastewater accounts were increased by \$5.

The following chart shows actual receipts for the past four years as well as projected revenue estimates for 2005-06.



Intergovernmental Revenues - The City owns four correctional center facilities and has entered into a long-term contract with Cornell Companies, Inc. to independently manage and operate the facilities. The Federal Bureau of Prisons pays the City \$54.34 per prisoner per day, which is expected to generate \$55,139,900 this fiscal year. The City retains 70¢ per prisoner per day as specified in the management contract and transfers the remaining \$53.64 to Cornell for operation of the correctional centers. Additionally, the Immigration and Naturalization Service pays the City \$36.92 per prisoner per day, which is expected to generate \$17,500 in revenue this fiscal year. The City also retains 70¢ per prisoner per day and transfers the remaining \$36.22 to Cornell Companies, Inc.

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

GOALS & OBJECTIVES



City of Big Spring Matrix of Goals and Objectives

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

	<i>Capital Upgrades</i>	<i>Employee Satisfaction</i>	<i>Community Pride</i>	<i>Service Levels</i>
Finance -				
Hold special election for bond propositions	X		X	X
Implement document imaging system records	X	X		
City Manager -				
Monitor budget for cost savings & improved efficiency				X
Ascertain feasibility of alternative revenue sources				X
Information Technology -				
Upgrade Fire/EMS information server system	X	X		
Improve security policies				X
Improve GPS mapping program of city infrastructure		X		X
Improve & expand access channel programming			X	X
Human Resources -				
Revise personnel policies and procedures		X		
Establish on-going training for supervisory personnel		X		X
Complete revisions to the safety program		X		X
Police -				
Pursue additional grant funding for equipment upgrades	X	X		X
Improve software upgrade to interface with city system		X		X
Fire -				
Implement in-house state equipment inspections		X		
Develop individual & company performance standards		X		X
Conduct periodic evaluations on performance standards		X		X
Municipal Court -				
Establish an Assault Impact Panel (AIP)				X
Convert hardcopy files to electronic format		X		X
Fire Marshal -				
Analyze equipment to achieve a lower ISO rating			X	X
Analyze training options to achieve a lower ISO rating		X	X	X
Compliment International Codes with current codes		X		X

City of Big Spring Matrix of Goals and Objectives

	<i>Capital Upgrades</i>	<i>Employee Satisfaction</i>	<i>Community Pride</i>	<i>Service Levels</i>
Animal Control -				
Increase animal safety through school presentations		X	X	X
Increase pet owner responsibility through presentations		X	X	X
Increase/enforce compliance with tethering ordinance			X	X
Code Enforcement -				
Eliminate blight & improve appearance on 3rd street			X	X
Eliminate blight & improve appearance on 4th street			X	X
Eliminate blight & improve appearance on Highway 80			X	X
Utilize service workers for litter control & abatement			X	X
Streets -				
Continue maintenance seal coat program			X	X
Continue double seal coating to eliminate unpaved roads			X	X
Perform crack sealing of high traffic roadways			X	X
Sanitation -				
Install GPS equipment in all trucks	X			X
Monitor trucks for route efficiency study			X	X
Improve container replacement program with Cornell			X	X
Landfill -				
Install fencing to contain trash and debris		X	X	
Prepare Cell #2 opening for Subtitle D requirements	X			X
Compost -				
Continue public education efforts in composting		X	X	X
Continue public education efforts in recycling		X	X	X
Improve facility image by repositioning disposal area		X	X	
Improve facility image by repositioning final product area		X	X	
Improve wood chip quality through regrinding process				X
Parks -				
Continue upgrades to Roy Anderson complex	X		X	X
Continue irrigation systems addition in park facilities	X		X	
Golf Course -				
Continue repairs to cart paths in low water areas			X	X
Continue improvements to course playing conditions			X	X
DRCC -				
Continue facility renovations			X	X
Install handrails and benches			X	X
CVB -				
Increase participation of local business & hotel owners			X	
Design, prepare & print in-house new brochures		X	X	X
Promote Big Spring & local sites of interest for tourists			X	X
Oversee construction of new CVB sign at City Hall				X

City of Big Spring Matrix of Goals and Objectives

	Capital Upgrades	Employee Satisfaction	Community Pride	Service Levels
Water Treatment -				
Continue in-house filter rehabilitation	X			
Renovate alum system to meet new regulations	X			
Maintain 100% compliance with Texas Commission				X
D & C -				
Continue GPS mapping for record keeping & accuracy		X		X
Identify non-functional fire hydrants in annual testing		X		X
Insure annual accuracy testing on customer meters				X
Complete Capehart sewer line replacement	X		X	X
Customer Service -				
Improve service through internet payments		X		X
Improve service through direct credit card payments		X		X
Implement Automated Meter Reading system	X	X		X
Wastewater Treatment -				
Rehabilitation of the primary grit system	X			
Rehabilitation of the blower system	X			
Replace tiles in four sludge drying beds	X			
Maintain 100% permit compliance with Texas Commission				X
Material Control -				
Finalize revision of policy and procedures manual		X		
Implement a purchase order & requisition order		X		X
Implement encumbrance accounting		X		
Airpark -				
Construct new aircraft T-Hangar	X		X	X
Continue landscaping program to improve facility image			X	
Initiate engineering & design for Runway Overlay project			X	X
Submit funding request for Runway project to TxDOT	X			
EMS -				
Re-establish paramedic training with Howard College		X		X
Provide a paramedic instructor to implement training		X		X
Service Center -				
Implement operator training for heavy off-road equipment		X		X
Provide training for heavy equipment preventive maintenance		X		X
Provide training for oil analysis		X		X
Obtain additional mechanic certificates in targeted areas		X		X
Cemetery -				
Complete mapping for better records retention		X		X
Continue repairs to grounds and office building			X	X

BUDGET LEGISLATION



ORDINANCE NO. 20-2005

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, 2005 AND ENDING SEPTEMBER 30, 2006.

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, 2005 and ending September 30, 2006; 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:

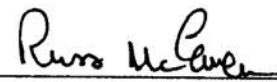
SECTION ONE: That the budget of the City of Big Spring, Texas for the fiscal year commencing October 1, 2004, and ending September 30, 2005, be revised in accordance with the expenditures estimated for said fiscal year as indicated in the documents setting forth the budget for the fiscal year commencing October 1, 2005 and terminating September 30, 2006.

SECTION TWO: That the annual budget of the City of Big Spring, Texas for the fiscal year commencing October 1, 2005, and ending September 30, 2006 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.

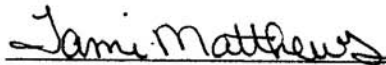
PASSED AND APPROVED on first reading at a regular meeting of the City Council on the 23rd day of August, 2005, with Councilmembers Horton, Jumper, McEwen, McDonald and Knox voting “aye” for the passage of same. Councilmembers Staulcup and Biddison being opposed voted “nay”, against passage of same.

PASSED AND APPROVED on second and final reading at a regular meeting of the City Council on the 13th day of September, 2005, with Councilmembers Horton, Jumper, McEwen, McDonald and Knox voting “aye” for the passage of same. Councilmembers Staulcup and Biddison being opposed voted “nay”, against passage of same.



Russ McEwen, Mayor

ATTEST:



Tami Matthews, Assistant City Secretary

ORDINANCE NO. 23-2005

AN ORDINANCE OF THE CITY OF BIG SPRING, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR SAID CITY FOR THE YEAR 2005; AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS, the City Council finds that the tax for the year 2005, 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 2005, 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 2005 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 65.067 cents (\$0.65067) on each one hundred (\$100.00) dollars valuation of said property.

SECTION TWO: For the purpose of paying interest and providing a sinking fund for the payment of each issue of bonds issued for various municipal purposes and described in the schedule set out in Section Three, including the various installments of principal falling due during the ensuing year on serial bonds issued for said purposes, and for the purpose of paying interest and making provision for the sinking fund on such other bonds as may be issued for various municipal purposes during the ensuing year, there is hereby levied and ordered to be assessed and collected for the year 2005 on all property situated within the limits of said city and not exempted from taxation by valid laws, an ad valorem tax for each of the issue of bonds described in said section at the respective rates shown in the right hand column of said section opposite the descriptions of said issues, said rates being expressed in amounts on the one hundred (\$100.00) dollars valuation of said property, the sum of said respective levies being 6.563 cents (\$0.06563) on each one hundred (\$100.00) dollars valuation of said property for said bond issues, and the amounts of levies therefore being as shown in said Section Three.

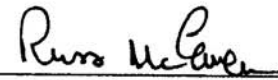
SECTION THREE:

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

<u>Purpose of Issue</u>	<u>Date of Issue</u>	<u>Tax Rate Per \$100 Valuation</u>
Refunding Bonds	2002	6.563¢
Total requirements for outstanding bonds		<u>6.563¢</u>

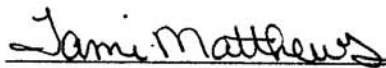
PASSED AND APPROVED on first reading at a regular meeting of the City Council on the 13th day of September, 2005, with all members present voting "aye" for the passage of the same.

PASSED AND APPROVED on second and final reading at a regular meeting of the City Council on the 27th day of September, 2005, with all members present voting "aye" for the passage of the same.



Russ McEwen, Mayor

ATTEST:



Tami Matthews, Assistant City Secretary

ORDINANCE NO. 9-2005

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

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

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

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

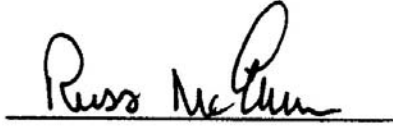
SECTION II: In addition to the exemption in Section I above, and as authorized by Article 8, Section 1-b of the Texas constitution and §11.13 (d), (e), and (f) of the Texas Property Tax Code, the City Council hereby exempts from Municipal Ad Valorem Taxation Five Thousand and no/100 Dollars (\$5000.00)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

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

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

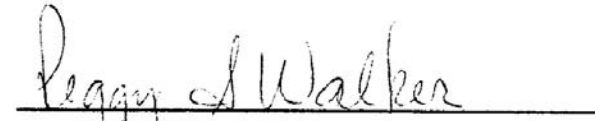
PASSED AND APPROVED on first reading at a regular meeting of the City Council on the 25th day of April, 2005, with all members present voting "aye" for the passage of same.

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



Russ McEwen, Mayor

ATTEST:



Peggy S. Walker, City Secretary

ORDINANCE NO. 7-2005

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.

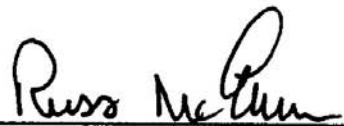
SECTION THREE: Pursuant to Section 33.07 (c) of the Texas Property Tax Code, the City of Big Spring, Texas, shall not recover attorney's fees in a suit to collect delinquent taxes subject to said additional penalty.

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

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

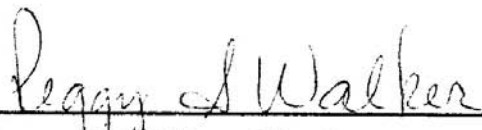
PASSED AND APPROVED on first reading at a regular meeting of the City Council on the 25th day of April, 2005 with all members present voting "aye" for the passage of same.

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



Russ McEwen, Mayor

ATTEST:



Peggy S. Walker, City Secretary

TAX SUMMARIES

ESTIMATED AD VALOREM TAX REVENUE
AND DISTRIBUTION
FISCAL YEAR 2005-06

Assessed Value of Real and Personal Property for 2005 (based on 100% of true value)	\$416,702,369
City Tax Rate for 2005 - 2006	\$0.71630 per \$100
Total Tax Levy for 2005	\$2,984,839
Total Estimated Tax Collections (estimating a 95% collection rate)	\$2,835,597

DISTRIBUTION OF TAXES

	<u>Rate</u>	<u>Percent</u>	<u>Amount</u>
General Fund	\$0.65067	90.8376	\$2,575,788
Interest & Sinking Fund	0.06563	9.1624	259,809
Total	\$0.71630	100.0000	\$2,835,597

INTEREST AND SINKING FUND

<u>Issue</u>	<u>Rate</u>	<u>Amount</u>
2002 Refunding Series	\$0.06563	\$259,809

**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
1995	\$267,424,415	\$81,685,039	\$349,109,454	100.00%	0.6500
1996	267,515,521	138,089,192	405,604,713	100.00%	0.6100
1997	286,168,604	117,537,140	403,705,744	100.00%	0.6100
1998	288,063,111	123,995,970	412,059,081	100.00%	0.6100
1999	270,971,147	131,751,528	402,722,675	100.00%	0.6200
2000	296,099,061	106,778,706	402,877,767	100.00%	0.6563
2001	305,354,724	105,116,794	410,471,518	100.00%	0.6563
2002	314,715,405	96,575,202	411,290,607	100.00%	0.6563
2003	315,221,277	97,269,748	412,491,025	100.00%	0.6863
2004	314,768,865	97,391,125	412,159,990	100.00%	0.7163

**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
1996	\$2,269,209	\$2,180,637	96.10%	\$93,642	\$2,274,279
1997	2,474,193	2,389,914	96.59%	69,347	2,459,261
1998	2,462,608	2,379,106	96.61%	59,864	2,438,970
1999	2,513,551	2,414,365	96.05%	56,464	2,470,829
2000	2,497,899	2,377,916	95.20%	73,619	2,451,535
2001	2,644,134	2,511,365	94.98%	65,594	2,576,959
2002	2,693,926	2,549,800	94.65%	73,904	2,623,704
2003	2,699,300	2,530,568	93.07%	99,342	2,629,910
2004	2,830,926	2,691,146	95.06%	95,918	2,787,064
2005	2,952,303	*2,801,820	*94.90%	*125,000	*2,926,820

* Estimated



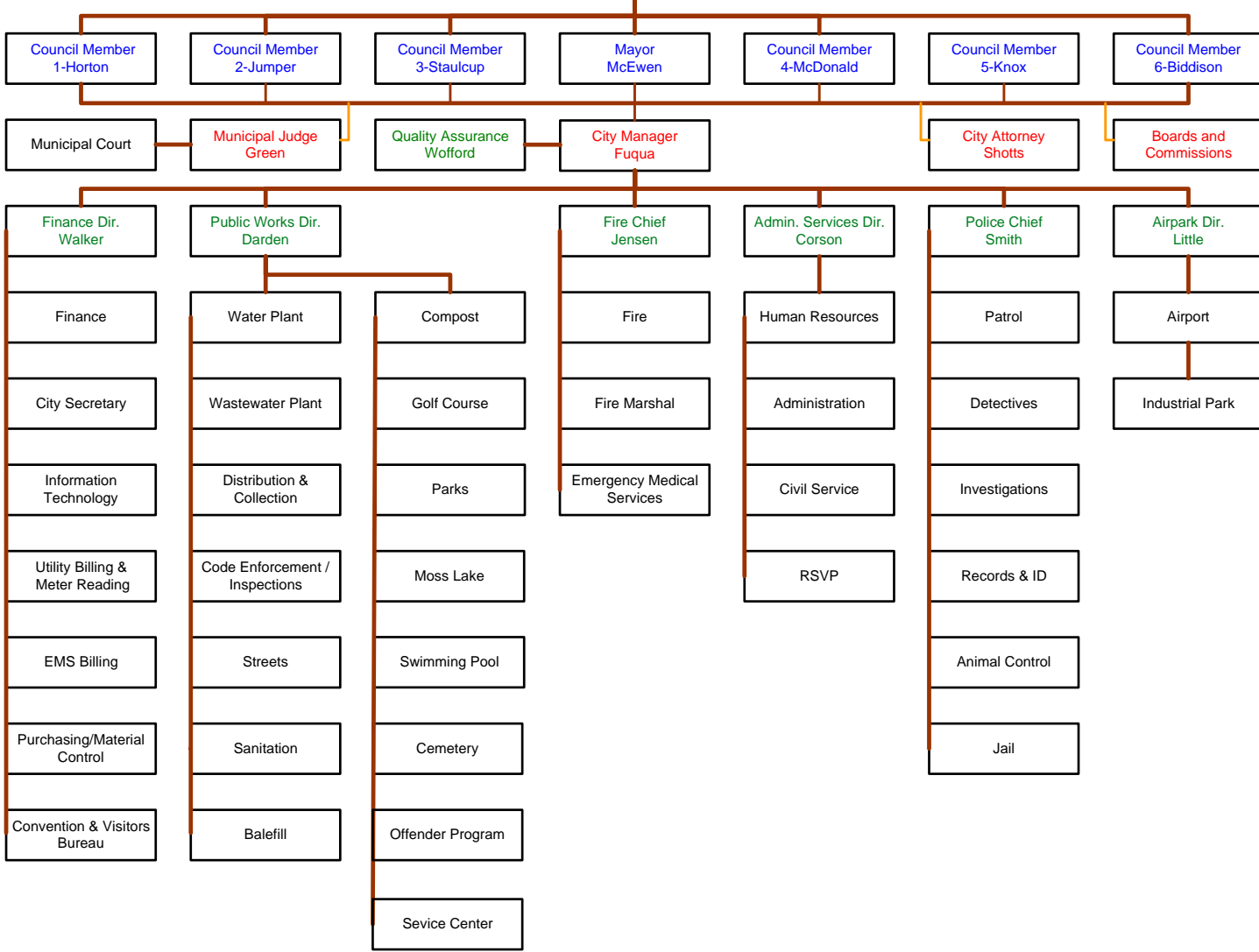
CITY ORGANIZATION





Big Spring, Texas

Citizens of Big Spring



CITY OF BIG SPRING

CITY COUNCIL AND STAFF

CITY COUNCIL

Russ McEwen	Mayor
Joann Knox	Mayor Pro Tem – District 5 Council Member
Stephanie Horton	District 1 Council Member
Woody Jumper	District 2 Council Member
Jo Ann Staulcup	District 3 Council Member
Gloria McDonald	District 4 Council Member
Greg Biddison	District 6 Council Member

CITY ADMINISTRATION

Gary Fuqua	City Manager
Leigh Corson	Director of Administrative Services
Peggy S. Walker	City Secretary
Timothy Green	Municipal Judge
Jean Shotts	City Attorney (Contract)

DIVISION DIRECTORS

Todd Darden	Director of Public Works
Peggy S. Walker	Director of Finance
Lonnie Smith	Chief of Police
Brian Jensen	Fire Chief
Leigh Corson	Director of Administrative Services
Jim Little	Airpark Director
Terry Wofford	Quality Assurance Director



POLICY STATEMENTS



CITY OF BIG SPRING

FINANCIAL MANAGEMENT POLICY STATEMENT

STATEMENT OF PURPOSE

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

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

OPERATING BUDGET

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

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

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

recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.

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

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

Budget Amendments - Amendments to the legally adopted budget will be made in regularly scheduled City Council meetings in accordance with Local Government Code Section 102.009 as an emergency expenditure in a case of grave public necessity and under extreme emergency conditions which may arise and which could not have been reasonably foreseen in the normal process of planning the budget and with appropriate public hearings and notice of the proposed amendment posted as required at least 72 hours in advance of the meeting. There will be no amendments to the budget that will increase the total appropriation for any one fund without the approval of the City Council. The City Council has final authority for any budget amendments. These amendments shall become an attachment to the original budget.

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

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

1. Present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity with generally accepted accounting principles (GAAP), and

2. Determine and demonstrate compliance with finance related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

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

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

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

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

Division Heads will:

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

Finance and Accounting will:

1. Develop and implement a budgeting process that facilitates budget preparation on a City-wide basis.
2. Assist in developing revenue projections to determine resources that are available in determining the expenditure level.
3. Provide budget forms, instructions, expenditure schedules, and other budgetary assistance to assure proper preparation of the final budget document.
4. Provide assistance to the City Manager during budget reviews and provide any additional information required for thorough evaluation.

5. Provide official proposed budget documents for review by the City Council and provide a preliminary budget to be filed with the City Secretary.
6. Coordinate printing of the adopted budget in its final form, file the final document with the City Secretary and distribute the budget to the departments in a timely manner.

The City Manager will:

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

The City Council will:

1. Provide the City Manager with the goals that are to be provided for in the budget.
2. Review with the City Manager the proposed budgets for each of the funds.
3. Call for and publicize a public hearing by instructing the City Secretary to have the public hearing advertised in the local newspaper.

4. Require a public hearing to be held at a regularly scheduled City Council meeting not less than fifteen (15) days subsequent to the time of filing. Any citizen may provide oral or written comments concerning the proposed budget.
5. After the public hearing, the City Council will adopt by ordinance and by a favorable majority vote of all members of the Council, said budget, as it may have been amended where they feel appropriate, as the City's Annual Budget effective for the fiscal year beginning October 1.

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

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

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

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

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

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

REVENUE POLICIES

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

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

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

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

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

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

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

Non-Recurring Revenues - One time or non-recurring revenues will not be used to finance current ongoing operations. Non-recurring revenues should be used for 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:

FDIC coverage;

U.S. Treasury bills, note or bonds;

State of Texas bonds;

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

Bonds issued by other Texas government entities (city, county, school, or special districts), with a remaining maturity of twenty years or less.

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

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

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

1. name, type and description of the security
2. safekeeping receipt number
3. par value
4. current market value
5. maturity date

6. Moody's or Standard and Poor's rating (both if available)

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

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

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

CITY OF BIG SPRING

INVESTMENT STRATEGY

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

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

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

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

CITY OF BIG SPRING

ACCOUNTING SYSTEM

Basis of Presentation

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

Governmental Funds

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes.

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

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

Proprietary Funds

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

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Funds

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

**COMBINED FUND BALANCE
AND BUDGET SUMMARY**



CITY OF BIG SPRING

COMBINED FUND BALANCE

Fiscal Year 2005-06

	<u>ACTUAL</u> <u>2003-04</u>	<u>ESTIMATED</u> <u>2004-05</u>	<u>PROPOSED</u> <u>2005-06</u>
Beginning Fund Balance - Unrestricted	\$ 7,539,603	\$7,272,600	\$7,570,677
Beginning Restricted Fund Reserves	1,771,584	1,771,584	1,608,084
Beginning Restricted Fund Balance	1,401,065	1,476,540	1,613,116
Revenues	80,139,030	83,980,866	84,157,713
Transfers-In	<u>1,128,818</u>	<u>1,397,858</u>	<u>1,149,295</u>
Total Revenues	81,267,848	85,378,724	85,307,008
Total Funds Available	91,980,100	95,899,448	96,098,885
O & M Expenditures	78,199,773	81,606,709	82,621,121
Capital Outlay	2,094,417	2,061,930	1,806,500
Transfers-Out	<u>1,165,186</u>	<u>1,438,932</u>	<u>1,191,347</u>
Total Expenditures	81,459,376	85,107,571	85,618,968
Increase (Decrease) in:			
Restricted Fund Reserves	0	(163,500)	(158,500)
Restricted Fund Balance	75,475	136,576	88,564
Unrestricted Fund Balance	(267,003)	298,077	(242,024)
Ending Restricted Fund Reserves	1,771,584	1,608,084	1,449,584
Ending Restricted Fund Balance	1,476,540	1,613,116	1,701,680
Ending Fund Balance - Unrestricted	<u>\$7,272,600</u>	<u>\$7,570,677</u>	<u>\$7,328,653</u>

CITY OF BIG SPRING

ESTIMATED FUND BALANCE - GOVERNMENTAL FUNDS ONLY

Fiscal Year 2005-06

	<u>MAJOR</u>		<u>NON-MAJOR</u>	<u>TOTALS</u>
	<u>GENERAL FUND</u>	<u>CORRECTIONAL CENTER FUND</u>	<u>OTHER FUNDS</u>	
Beginning Fund Balance - Unrestricted	\$2,534,794	\$2,584,037	\$842,033	\$ 5,960,864
Beginning Fund Balance - Restricted	1,142,894	5,000	0	1,147,894
Revenues	12,782,636	55,387,781	2,070,546	70,240,963
Transfers-In	<u>341,939</u>	<u>0</u>	<u>12,000</u>	<u>353,939</u>
Total Revenues	13,124,575	55,387,781	2,082,546	70,594,902
Total Funds Available	16,802,263	57,976,818	2,924,579	77,703,660
O & M Expenditures	12,265,030	55,080,842	1,969,647	69,315,519
Capital Outlay	437,500	0	0	437,500
Transfers-Out	<u>292,052</u>	<u>306,939</u>	<u>47,000</u>	<u>645,991</u>
Total Expenditures	12,994,582	55,387,781	2,016,647	70,399,010
Increase (Decrease) in:				
Restricted Fund Balance	243,564	0	0	243,564
Unrestricted Fund Balance	(113,571)	0	65,899	(47,672)
Ending Fund Balance - Restricted	1,386,458	5,000	0	1,391,458
Ending Fund Balance - Unrestricted	<u>\$2,421,223</u>	<u>\$2,584,037</u>	<u>\$907,932</u>	<u>\$ 5,913,192</u>

**BUDGET SUMMARY 2005-2006
BY FUND TYPE**

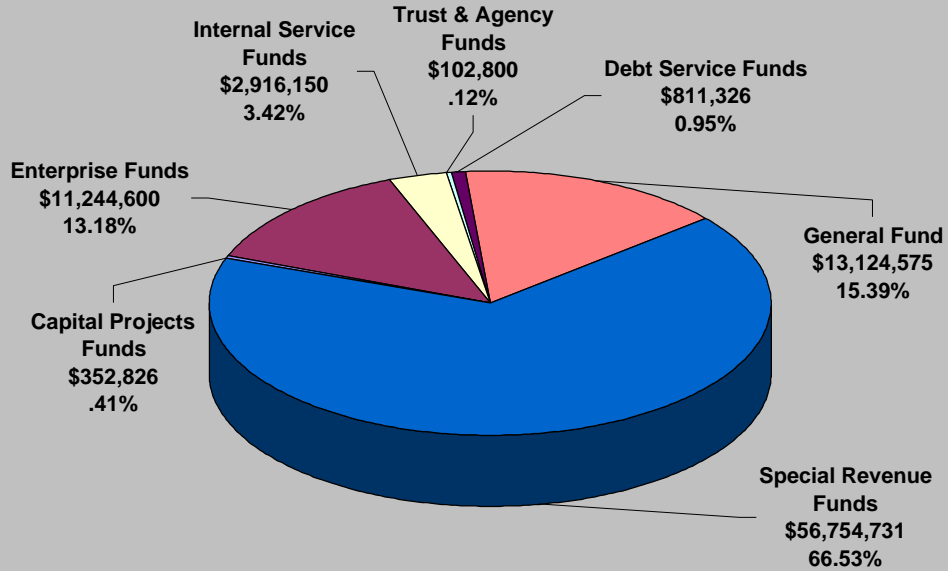
FUNDING SOURCES	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	DEBT SERVICE FUNDS	TOTAL
Taxes	\$7,305,150	\$1,325,000					\$259,370	\$8,889,520
Permits & Licenses	165,750							165,750
Fines & Fees	227,400	7,000						234,400
Charges For Services	2,370,250			1,079,000	271,000	78,000		3,798,250
Service Fees From Other Funds	1,315,479		292,826		2,642,650			4,250,955
Miscellaneous	407,728	101,016	60,000	85,200	2,500	12,800	6,600	675,844
Contributions	15,000			392,000				407,000
Transfers-In	341,939			250,000		12,000	545,356	1,149,295
Intergovernmental	190,019	55,157,400		130,000				55,477,419
Other Financing Sources	437,500			282,000				719,500
Rentals & Leases	348,360	164,315		658,700				1,171,375
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	13,124,575	56,754,731	352,826	11,244,600	2,916,150	102,800	811,326	85,307,008
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	\$16,802,263	\$59,346,407	\$870,685	\$14,320,105	\$3,182,292	\$422,218	\$1,154,915	\$96,098,885

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.	129,993	26,022	77,826	(699,681)	188,041	(38,547)	4,386	(311,960)
Ending Fund Balance	\$3,807,681	\$2,617,698	\$595,685	\$2,375,824	\$454,183	\$280,871	\$347,975	\$10,479,917

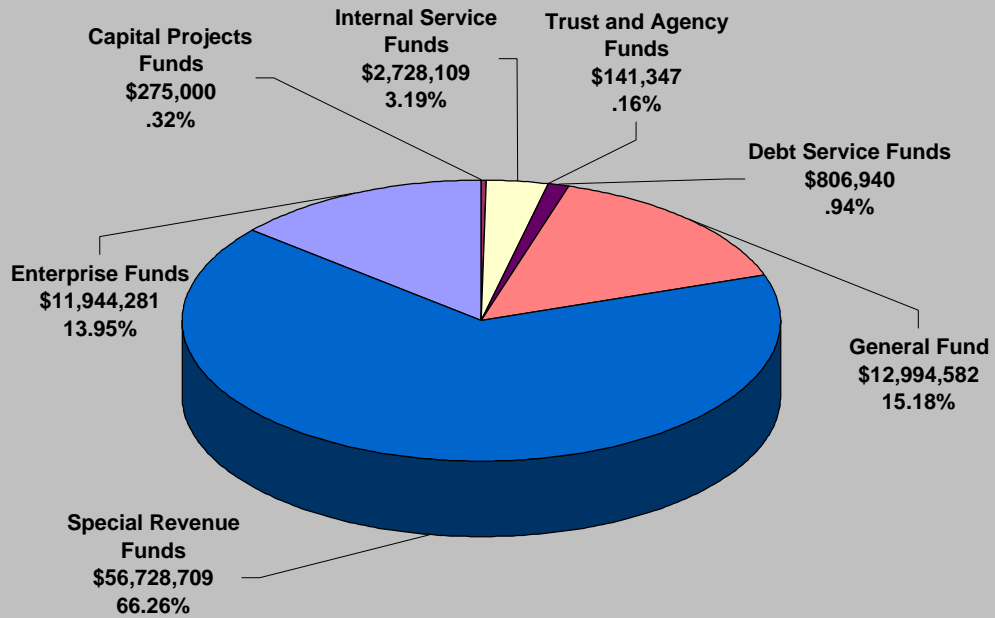
CITY OF BIG SPRING

FISCAL YEAR 2005-06

COMBINED REVENUE BY FUND TYPE



COMBINED EXPENDITURES BY FUND TYPE



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 2005-06 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 \$1,386,458 at September 30, 2006.
- ▶ 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 2005-06 budget does not provide sufficient funds for operating reserves as required by the financial master plan.

The property tax rate is limited by Article II, Section 5 of the Texas Constitution and by Home Rule Charter to \$2.50 per \$100 of assessed valuation for governmental services. This includes funding for retirement of general obligation debt. There is no limitation within this \$2.50 for debt service. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the maximum tax rate for general obligation debt service. Ad valorem taxes are levied on October 1 and become delinquent on January 31 for purposes of assessing penalties and interest and on June 30 for purposes of property foreclosure. The certified tax roll for fiscal year 2005-06 is \$416,702,369, an increase of approximately \$4.6 million over the 2004-05 certified taxable values. This budget assumes a tax rate of 71.63¢ per \$100 valuation, the same as last year's tax rate.

CITY OF BIG SPRING

GENERAL FUND

(continued)

There are no fee or tax increases included in the 2005-06 budget. The proposed budget includes approximately \$202,400 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 2004-05 premiums.

The City is looking at the possibility of holding a bond election next year, with various propositions to be placed on the ballot. Prior to the bond issue, the City will contract with a consulting firm to conduct a survey of our citizens. The focus of the survey will be citizen perception of city services, as well as their thoughts about infrastructure improvements. The proposed budget includes \$10,000 for this survey. It is management's belief that there is a direct correlation between citizens' willingness to vote in favor of a bond issue and their perception of city services.

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

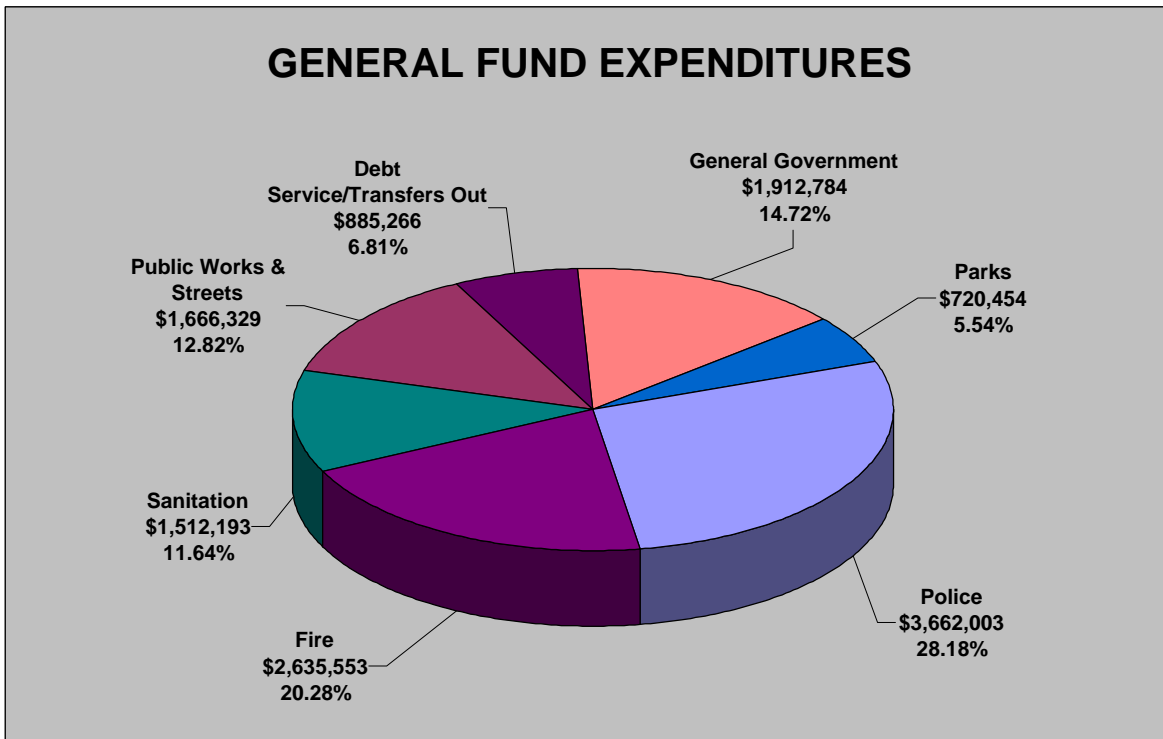
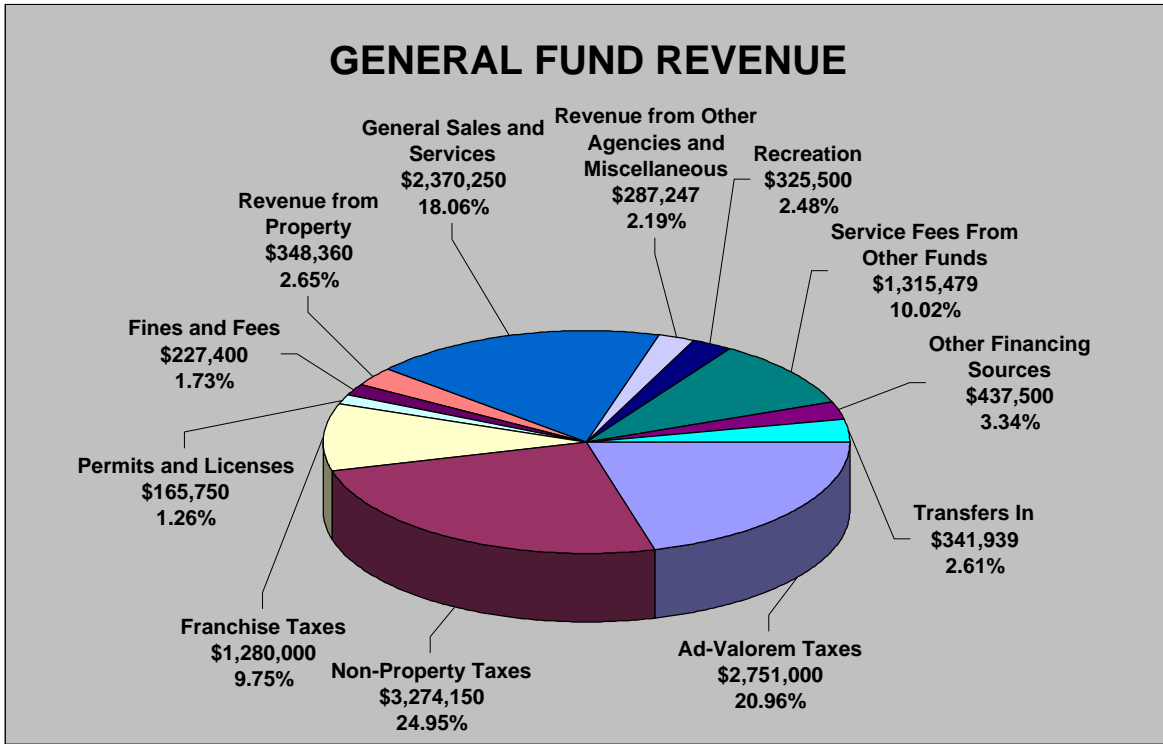
Cornell Corrections, Inc. will pay the City approximately \$710,000 for contractual arrangements regarding the operation of the four City-owned correctional units and \$243,360 for the lease of these facilities. Cornell will pay additional lease revenue to the Airpark Fund for the lease of property at the Industrial Park.

There is a total of \$437,500 budgeted for capital outlay in the General Fund. The entire amount will be funded through a lease-purchase financing arrangement. It is estimated the new loan will result in \$57,094 debt service requirements during 2005-06, of which \$46,126 is principal and \$10,968 is interest expense.

Unrestricted fund balance will be drawn down by approximately \$113,600 while restricted fund balance will increase by approximately \$244,000 by the end of 2005-06. The City Council has elected to finance excess expenditures over revenues through accumulated fund balance.

CITY OF BIG SPRING

FISCAL YEAR 2005-06



**GENERAL FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Unrestricted Fund Balance	\$2,486,445	\$2,564,153	\$2,534,794
Beginning Restricted Fund Balance	664,676	909,644	1,142,894
<u>Receipts</u>			
Ad-Valorem Taxes	2,602,413	2,761,800	2,751,000
Non-Property Taxes	3,141,390	3,287,650	3,274,150
Franchise Taxes	1,221,183	1,255,845	1,280,000
Permits and Licenses	317,096	182,900	165,750
Fines and Fees	241,272	229,400	227,400
Revenue From Property	341,944	412,151	348,360
General Sales and Service	2,090,494	2,365,350	2,370,250
Revenue From Other Agencies	227,047	204,330	190,019
Recreation	298,686	315,420	325,500
Miscellaneous	357,355	179,428	97,228
Service Fees From Other Funds	1,289,507	1,307,759	1,315,479
Other Financing Sources	398,526	736,902	437,500
Total Receipts	12,526,913	13,238,935	12,782,636
<u>Transfers-In</u>			
Correctional Center Fund	295,061	300,713	306,939
Other Funds	10,000	2,687	35,000
Total Transfers-In	305,061	303,400	341,939
Total Current Receipts	12,831,974	13,542,335	13,124,575
Total Funds Available	15,983,095	17,016,132	16,802,263
<u>Expenditures</u>			
Personnel Services	7,888,264	8,036,469	8,472,430
Supplies and Materials	574,350	687,780	649,890
Maintenance of Land	455	450	700
Maintenance of Structures	274,067	413,680	398,700
Maintenance of Equipment	764,061	860,065	656,109
Contractual Services	1,173,336	1,221,259	1,334,845
Sundry Charges	210,283	180,131	159,142
Debt Service	625,278	710,182	593,214
Capital Outlay	696,693	807,354	437,500
Total Expenditures	12,206,787	12,917,370	12,702,530
<u>Transfers-Out</u>			
Transfers to Other Funds	302,511	421,074	292,052
Total Transfers-Out	302,511	421,074	292,052
Total Budgeted Expenditures	12,509,298	13,338,444	12,994,582
Increase (Decrease) in Restricted Fund Balance	244,968	233,250	243,564
Increase (Decrease) in Unrestricted Fund Balance	77,708	(29,359)	(113,571)
Ending Restricted Fund Balance	909,644	1,142,894	1,386,458
Ending Unrestricted Fund Balance	\$2,564,153	\$2,534,794	\$2,421,223

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006	
AD-VALOREM TAXES				
4010	CURRENT TAX COLLECTIONS	2,414,194	2,535,800	2,580,000
4011	PENALTY & INTEREST CURR TAXES	20,812	21,000	18,000
4012	DELINQUENT TAXES	95,918	125,000	90,000
4013	PENALTY & INTEREST DEL. TAXES	46,162	55,000	40,000
4016	LEGAL FEES - TAXES	25,326	25,000	23,000
	** CATEGORY TOTALS	<u>2,602,412</u>	<u>2,761,800</u>	<u>2,751,000</u>
NON-PROPERTY TAXES				
4020	CITY SALES TAXES	3,018,548	3,165,000	3,150,000
4042	OCCUPATION TAXES	1,715	1,700	1,700
4043	MIXED DRINK TAX	6,482	6,000	6,000
4046	BINGO TAX	30,380	30,000	30,000
4048	INDUSTRIAL AGREEMENT FEES	84,266	84,950	86,450
	** CATEGORY TOTALS	<u>3,141,391</u>	<u>3,287,650</u>	<u>3,274,150</u>
FRANCHISE TAXES				
4050	GAS FRANCHISE	196,130	230,000	230,000
4051	ELECTRIC FRANCHISE	724,089	705,845	720,000
4052	TELEPHONE FRANCHISE	183,518	180,000	180,000
4054	CABLE TV FRANCHISE	117,445	140,000	150,000
	** CATEGORY TOTALS	<u>1,221,182</u>	<u>1,255,845</u>	<u>1,280,000</u>
PERMITS & LICENSES				
4100	BUILDING PERMITS	15,658	26,500	15,000
4101	MOVING PERMITS	380	200	200
4102	SIGN PERMITS	1,224	2,500	1,200
4103	ELECTRICAL PERMITS	5,438	6,000	6,000
4104	GAS PERMITS	3,026	4,000	3,000
4105	PLUMBING PERMITS	3,003	5,700	3,000
4106	PAVING CUT PERMITS	127,811	130,000	130,000
4107	CURB & SIDEWALK PERMITS	200	100	100
4109	POOL HALL PERMITS	225	100	100
4116	DUMP GROUND PERMITS	152,337	1,750	1,750
4132	ELECTRICIAN LICENSE	1,958	0	0
4133	DOG LICENSE	2,763	2,500	2,500
4134	LIVESTOCK PERMIT	25	0	0

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006	
PERMITS & LICENSES				
4136	DEMOLITION PERMITS	365	200	250
4137	AMUSEMENT PERMITS	250	250	250
4141	PARK ALCOHOL BEVERAGE PERMITS	150	200	200
4142	DANCE HALL PERMITS	175	50	50
4143	MECHANICAL PERMITS	1,650	2,500	1,800
4144	OTHER PERMITS	460	350	350
	** CATEGORY TOTALS	<u>317,098</u>	<u>182,900</u>	<u>165,750</u>
OTHER AGENCIES				
4205	HOWARD COUNTY	125,000	78,345	68,792
4206	HOWARD COUNTY 911	30,047	32,000	37,992
4207	HOWARD COUNTY DISPATCH	22,000	22,000	22,000
4220	BSISD DONATION-DARE & RES OFCR	50,000	71,985	61,235
	** CATEGORY TOTALS	<u>227,047</u>	<u>204,330</u>	<u>190,019</u>
GENERAL SALES & SERVICE				
4301	REFUSE COLLECTION SERVICE	1,951,000	2,030,000	2,030,000
4302	ZONE CHANGE FEES	250	350	250
4303	LANDFILL GATE FEES	0	30,000	35,000
4304	COMMERCIAL TIPPING FEES	1,255	165,000	165,000
4356	LANDFILL ENVIRONMENT FEES	130,819	130,000	130,000
4381	SALE OF COMPOST MATERIALS	7,169	10,000	10,000
	** CATEGORY TOTALS	<u>2,090,493</u>	<u>2,365,350</u>	<u>2,370,250</u>
FINES & FEES				
4401	FINES	160,122	160,000	160,000
4402	WARRANT FEES	18,979	10,000	10,000
4403	SERVICE FEES	3,519	3,500	3,500
4404	ANIMAL SHELTER FEES	5,855	5,000	5,000
4405	COURT COSTS	8,903	12,000	10,000
4406	DEFENSIVE DRIVING REQUESTS	4,130	5,000	5,000
4407	DEFENSIVE DRIVING/DISMISSALS	5,740	6,000	6,000
4410	MISCELLANEOUS COURT FEES	8,947	3,500	3,500
4412	ARREST FEES MUNICIPAL COURT	11,704	11,000	11,000
4413	ARREST FEES COUNTY	1,085	900	900
4416	MUNICIPAL CT-PAYMENT PLAN FEES	3,273	3,500	3,500

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
FINES & FEES				
4417	MUNICIPAL CT-TECHNOLOGY FEES	9,017	9,000	9,000
	** CATEGORY TOTALS	<u>241,274</u>	<u>229,400</u>	<u>227,400</u>
RECREATION				
4500	GOLF COURSE GREEN FEES	196,085	210,000	220,000
4501	GOLF COURSE TRAIL FEES	31,177	27,000	27,000
4502	SWIMMING POOL	20,543	30,000	30,000
4503	MOSS LAKE	10,651	10,000	10,000
4504	GOLF CART SHED RENTALS	30,930	28,770	29,000
4509	BALLFIELD REVENUES	9,300	9,650	9,500
	** CATEGORY TOTALS	<u>298,686</u>	<u>315,420</u>	<u>325,500</u>
INTEREST INCOME				
4602	INTEREST INCOME	27,064	35,000	38,000
4614	INTEREST INC-LANDFILL CLOSURE	5,668	20,000	25,000
	** CATEGORY TOTALS	<u>32,732</u>	<u>55,000</u>	<u>63,000</u>
PROPERTIES				
4701	MISCELLANEOUS RENTALS	2,700	2,000	2,000
4702	AUDITORIUM RENTAL	400	200	0
4703	KBYG RENTAL	3,384	3,384	3,384
4704	POCO LAMBRO RENTAL REVENUE	21,997	23,816	23,816
4707	MINERAL ROYALTY	79,462	75,000	75,000
4708	SALE OF SURPLUS PROPERTY	0	63,500	0
4709	LEASE OF LAND	0	891	800
4734	LEASE REVENUE-CORRECTIONAL CEN	234,000	243,360	243,360
	** CATEGORY TOTALS	<u>341,943</u>	<u>412,151</u>	<u>348,360</u>
SERVICE FEES FROM OTHER FUNDS				
4811	TRANSFERS FROM WATER & SEWER	0	2,687	0
4819	TRANSFER FROM OTHER FUND	10,000	0	35,000
4824	TRANSFER FROM CORRECTIONAL CTR	295,061	300,713	306,939
	** CATEGORY TOTALS	<u>305,061</u>	<u>303,400</u>	<u>341,939</u>

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
MISCELLANEOUS			
4900	CASH OVER/(SHORT)	11-	0
4901	SAFETY LIGHTING	9,428	9,428
4903	INSURANCE RECOVERY	12,128	7,000
4905	OTHER INCOME	9,323	65,000
4906	RETURNED CHECK FEES	945	1,200
4921	OTHER FINANCING SOURCES	398,526	736,902
4925	CONTRIBUTIONS	292,810	41,800
4951	REVENUE FROM WATER & SEWER FUN	384,113	402,564
4952	REVENUES FROM AIRPARK FUND	107,575	92,009
4955	REVENUE FROM MOTEL TAX FUND	25,000	25,000
4957	REVENUES FM CORRECTIONAL CENT	705,636	717,673
4959	REVENUES FROM EMS FUND	67,183	70,513
**	CATEGORY TOTALS	<u>2,012,656</u>	<u>2,169,089</u>
		=====	=====
***	DEPARTMENT TOTALS	12,831,975	13,542,335
			=====
			13,124,575

**GENERAL FUND
EXPENDITURES BY DEPARTMENT
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
110 City Council	\$171,121	\$176,509	\$205,756
120 Finance	315,579	333,599	431,481
130 City Manager	191,453	200,389	203,567
140 Information Technology	95,261	286,723	143,728
150 Legal	83,100	98,511	83,854
160 Human Resources	245,345	245,434	255,547
170 Correctional Center	102,645	72,517	75,780
200 Police	3,300,335	3,482,269	3,519,762
210 Fire	2,459,734	2,441,013	2,551,712
220 Municipal Court	198,916	202,325	206,496
230 Fire Marshal	79,940	82,170	83,841
240 Animal Control	141,617	160,992	142,241
300 Code Enforcement/Inspections	202,207	230,900	274,441
310 Offender Program	51,757	61,659	44,178
320 Streets	1,501,576	1,391,947	1,347,710
330 Sanitation	920,890	818,906	772,965
350 Landfill	512,126	712,849	618,196
360 Compost	113,479	149,117	121,032
370 Parks	284,859	374,446	373,514
380 Swimming Pool	32,698	34,812	46,663
390 Golf Course	242,049	272,449	277,814
410 Lake	19,497	29,663	22,463
420 City Hall	82,774	119,394	99,431
000 Non-Departmental	232,551	228,595	207,144
000 Debt Service	625,278	710,182	593,214
000 Transfers Out	302,511	421,074	292,052
TOTAL	\$12,509,298	\$13,338,444	\$12,994,582

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 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$56,645	\$18,064	\$18,064
51 – Supplies and Materials	4,647	4,295	9,250
55 – Contractual Services	109,829	137,392	178,442
Total	\$171,121	\$176,509	\$205,756

Budget Highlights:

5124 – (PB) – Additional postage to mail City Services Survey to citizens
5129 – Election Expense – (RB) – District 1 & 3 elections – (PB) – Districts 2, 4 and 6 elections
5521 – Special Services – Sympathy flowers, star employee awards, retirement gifts, Christmas certificates, service pins, employee picnic – (PB) – Cost of a City Services Survey
5521-07 – Special Services Accountants – (RB) – Cost of annual audit – (PB) – Expense moved to Finance Department
5580 – Settles Hotel – EVOS contract
6310 – Furniture & Fixtures – (RB) – Software for access channel – reimbursed from Moore Development

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 110 CITY COUNCIL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARY	44,362	18,000	18,000
5040 SAFETY INCENTIVE	50	0	0
5045 LONGEVITY	3,571	0	0
5050 RETIREMENT	2,813	0	0
5060 GROUP INSURANCE	3,302	0	0
5065 WORKERS' COMPENSATION	158	64	64
5070 RETIREMENT-DEFERRED COMP	1,692	0	0
5075 LIFE & DISABILITY INS	490	0	0
5085 UNEMPLOYMENT TAXES	207	0	0
** CATEGORY TOTALS	56,645	18,064	18,064
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,373	2,100	1,800
5112 FOOD SUPPLIES	402	450	450
5117 MINOR APPARATUS	9	245	150
5123 OTHER SUPPLIES	75	100	100
5124 POSTAGE	217	150	3,750
5129 ELECTION EXPENSE	2,571	1,250	3,000
** CATEGORY TOTALS	4,647	4,295	9,250
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	387	500	850
5520 INSURANCE	51,567	48,342	48,342
5521 SPECIAL SERVICES	19,936	18,000	28,000
5521-05 SPL SERVICES-ENGINEERS	706	1,000	1,000
5521-07 SPL SERVICES-ACCOUNTANTS	28,134	22,800	0
5525 ADVERTISING	2,165	1,500	1,500
5530 TRAVEL EXPENSE	4,539	12,000	8,000
5540 DUES & SUBSCRIPTIONS	680	500	500
5541 PERMITS,LICENSES,TESTING FEES	20	0	0
5555 EDUCATION & TRAINING	1,118	1,750	1,750
5580 SETTLES HOTEL	577	31,000	88,500
** CATEGORY TOTALS	109,829	137,392	178,442

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 110 CITY COUNCIL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
63- EQUIPMENT			
6310 FURNITURE & FIXTURES	0	16,758	0
** CATEGORY TOTALS	<u>0</u>	<u>16,758</u>	<u>0</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	171,121	176,509	205,756

	PERSONNEL SCHEDULE				
PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006	
ADMINISTRATIVE SECRETARY	10	819-1247	01	00	00
			<u>01</u>	<u>00</u>	<u>00</u>

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:

- Assisted departments with conversion to a new windows-based software system and coordinated accurate transfer of data to new system.
- Initiated an energy and efficiency audit to identify areas that could provide cost savings or improved efficiency.

GOALS:

- Prepare for and hold a special election taking various bond propositions to the voters and, depending on the election outcome, issue new bonds.
- Implement digital records management, storage and retrieval through document imaging system.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$289,222	\$308,485	\$320,945
51 – Supplies and Materials	13,080	11,525	11,650
54 – Maintenance of Equipment	0	0	5,000
55 – Contractual Services	13,277	13,589	45,886
63 - Equipment	0	0	48,000
Total	\$315,579	\$333,599	\$431,481

Budget Highlights:

5411 – Maint. Furniture & Fixture – (PB) – Maintenance for Document Imaging System
5521 – Special Services – (PB) – Increase due to scanning services for Document Imaging System
5521-07 – Special Services Accountants – (PB) – Cost of annual audit – moved from Dept. 110
6310 – Furniture & Fixtures – (PB) – Document Imaging System

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 120 FINANCE DEPARTMENT

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	213,397	220,062	226,944
5015 AUTO ALLOWANCE	0	0	4,200
5021 TERMINATION PAY	0	3,024	0
5022 VACATION BUY BACK	3,610	4,349	5,000
5035 OVERTIME	2,441	4,500	4,000
5040 SAFETY INCENTIVE	250	0	0
5045 LONGEVITY	1,907	2,660	2,447
5050 RETIREMENT	20,252	22,409	24,578
5060 GROUP INSURANCE	25,037	29,432	29,920
5065 WORKERS' COMPENSATION	669	695	801
5070 RETIREMENT-DEFERRED COMP	12,371	12,677	13,135
5075 LIFE & DISABILITY INSURANCE	4,841	5,039	5,221
5080 MEDICARE	3,205	3,336	3,457
5085 UNEMPLOYMENT TAXES	1,242	302	1,242
** CATEGORY TOTALS	289,222	308,485	320,945
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	7,839	6,500	6,500
5112 FOOD SUPPLIES	3	0	0
5117 MINOR APPARATUS	46	25	50
5124 POSTAGE	5,193	5,000	5,100
** CATEGORY TOTALS	13,081	11,525	11,650
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	0	0	5,000
** CATEGORY TOTALS	0	0	5,000
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,633	2,600	2,600
5520 INSURANCE	772	189	189
5521 SPECIAL SERVICES	0	1,060	8,560
5521-07 SPECIAL SERVICES-ACCOUNTANTS	0	0	25,000
5530 TRAVEL EXPENSE	3,280	7,000	6,700
5540 DUES & SUBSCRIPTIONS	1,949	2,240	2,240
5541 PERMITS,LICENSES,TESTING FEES	120	0	97
5555 EDUCATION AND TRAINING	4,524	500	500
** CATEGORY TOTALS	13,278	13,589	45,886

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 120 FINANCE DEPARTMENT

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
63- EQUIPMENT			
6310 FURNITURE, FIXTURE	0	0	48,000
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>48,000</u>
*** DEPARTMENT TOTALS	===== 315,581	===== 333,599	===== 431,481

	PAY GRADE	BEGINNING PAY	PERSONNEL SCHEDULE		
			2003-2004	2004-2005	2005-2006
DIRECTOR OF FINANCE	24	1993-3033	01	01	01
ASST DIRECTOR OF FINANCE	22	1636-2489	01	01	01
STAFF ACCOUNTANT	16	1102-1677	02	02	02
ASSISTANT CITY SECRETARY	12	905-1376	01	01	01
ACCOUNTS PAYABLE TECHNICIAN	12	905-1376	01	01	01
			<u>06</u>	<u>06</u>	<u>06</u>

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:

- Increased public awareness of City services and events through broadcasting on the government access channel.
- Coordinated with Cornell Corrections to obtain approval from the Federal Bureau of Prisons for the opening of a 250 bed segregation unit at the Flightline Prison.

GOALS:

- Continue monitoring the budget to determine areas for cost savings and improved efficiency.
- Determine the feasibility of alternative revenue sources to maintain the City's fiscal stability.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$175,101	\$184,134	\$191,025
51 – Supplies and Materials	6,111	4,035	2,225
55 – Contractual Services	10,241	12,220	10,317
Total	\$191,453	\$200,389	\$203,567

Budget Highlights:

5530 – Travel Expenses – (RB) – Increase due to unanticipated travel for Introductory Flight Training Program proposal

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 130 CITY MANAGER

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	124,881	130,449	134,350
5015 AUTO ALLOWANCE	6,600	6,600	6,600
5022 VACATION BUY BACK	2,851	3,008	3,200
5040 SAFETY INCENTIVE	50	0	0
5045 LONGEVITY	4,347	4,743	4,791
5050 RETIREMENT	12,691	13,753	15,356
5060 GROUP INSURANCE	12,070	13,800	13,800
5065 WORKERS' COMPENSATION	392	423	504
5070 RETIREMENT-DEFERRED COMP	7,744	7,780	8,207
5075 LIFE & DISABILITY INSURANCE	2,694	3,092	3,262
5080 MEDICARE	369	390	541
5085 UNEMPLOYMENT TAXES	414	96	414
** CATEGORY TOTALS	<u>175,103</u>	<u>184,134</u>	<u>191,025</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	5,929	2,000	2,000
5112 FOOD	100	100	100
5117 MINOR APPARATUS	0	1,810	0
5124 POSTAGE	82	125	125
** CATEGORY TOTALS	<u>6,111</u>	<u>4,035</u>	<u>2,225</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,040	1,000	1,000
5520 INSURANCE	181	45	45
5521 SPECIAL SERVICES	350	0	0
5530 TRAVEL EXPENSE	7,682	10,000	8,000
5540 DUES & SUBSCRIPTION	489	675	675
5541 PERMITS, LICENSES, TESTING FEE	40	0	97
5555 EDUCATION & TRAINING	459	500	500
** CATEGORY TOTALS	<u>10,241</u>	<u>12,220</u>	<u>10,317</u>
*** DEPARTMENT TOTALS	<u>=====</u> 191,455	<u>=====</u> 200,389	<u>=====</u> 203,567

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 130 CITY MANAGER

ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
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PERSONNEL SCHEDULE

PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
CITY MANAGER	N/A	01	01	01
ADMINISTRATIVE ASSISTANT	12 905-1376	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:

- Completed Phase IV of the Information Systems Upgrade including server and workstation installation, multi-department software installation and training.
- Installed broadcast equipment and software for the government access channel allowing the live broadcast of meetings and scheduling of other programming.
- Implemented a printer cartridge recycling program.

GOALS:

- Upgrade Fire/EMS information system server and improve security policies.
- Continue GPS mapping program of City's infrastructure.
- Continue to improve and expand access channel programming.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$64,030	\$73,049	\$116,258
51 – Supplies and Materials	8,478	3,875	6,975
54 – Maintenance of Equipment	20,470	17,150	14,985
55 – Contractual Services	2,282	2,649	5,510
63 – Equipment	0	190,000	0
Total	\$95,261	\$286,723	\$143,728

Budget Highlights:

5010 – Salaries – (PB) – Transfer of Drafting Technician from Dept 710
5110 – Office Supplies – (PB) – Purchase of large format laminator
5411 – Maintenance of Furniture & Fixtures – Annual maintenance agreements
5530 – Travel Expense – (PB) Attend Incode Annual Education Forum
6310 – Furniture & Fixtures – (RB) Phase IV of Information Systems Upgrade

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 140 INFORMATION TECHNOLOGY

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	44,660	47,292	79,954
5015 AUTO ALLOWANCE	2,400	2,400	3,000
5022 VACATION BUY BACK	1,254	1,364	1,400
5035 OVERTIME	0	4,500	2,000
5040 SAFETY INCENTIVE	50	0	0
5045 LONGEVITY	1,818	2,016	2,550
5050 RETIREMENT	4,581	5,286	9,104
5060 GROUP INSURANCE	4,368	4,961	9,461
5065 WORKERS' COMPENSATION	156	157	295
5070 RETIREMENT-DEFERRED COMP	2,795	2,990	4,866
5075 LIFE & DISABILITY INSURANCE	1,016	1,189	1,934
5080 MEDICARE	725	790	1,280
5085 UNEMPLOYMENT TAXES	207	104	414
** CATEGORY TOTALS	64,030	73,049	116,258
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	8,403	3,800	6,300
5116 GASOLINE, OIL & GREASE	0	0	600
5124 POSTAGE	76	75	75
** CATEGORY TOTALS	8,479	3,875	6,975
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	20,470	17,150	14,485
5412 VEHICLE MAINTENANCE	0	0	500
** CATEGORY TOTALS	20,470	17,150	14,985
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	659	700	700
5520 INSURANCE	111	99	99
5530 TRAVEL EXPENSE	947	350	1,450
5541 LICENSES, PERMITS, TESTING FEES	566	1,500	3,261
** CATEGORY TOTALS	2,283	2,649	5,510

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 140 INFORMATION TECHNOLOGY

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
63- EQUIPMENT			
6310 FURNITURE, FIXTURE	0	190,000	0
** CATEGORY TOTALS	<u>0</u>	<u>190,000</u>	<u>0</u>
*** DEPARTMENT TOTALS	===== 95,262	===== 286,723	===== 143,728

	PAY GRADE	BEGINNING PAY	PERSONNEL SCHEDULE		
			2003-2004	2004-2005	2005-2006
INFORMATION TECHNOLOGY MANAGER	22	1636-2489	01	01	01
ENGINEERING DESIGN TECHNICIAN	16	1102-1677	00	00	01
			<u>01</u>	<u>01</u>	<u>02</u>

Dept. 150 – Legal**General Fund**

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

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$6,035	\$6,900	\$6,900
51 – Supplies and Materials	250	375	975
55 – Contractual Services	76,815	91,236	75,979
Total	\$83,100	\$98,511	\$83,854

Budget Highlights:

5060 – Group Insurance – Health Insurance for City Attorney

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

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 150 LEGAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5060 GROUP INSURANCE	6,035	6,900	6,900
** CATEGORY TOTALS	<u>6,035</u>	<u>6,900</u>	<u>6,900</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	226	300	900
5124 POSTAGE	24	75	75
** CATEGORY TOTALS	<u>250</u>	<u>375</u>	<u>975</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	315	410	410
5520 INSURANCE	73	19	19
5521 SPECIAL SERVICES	0	750	0
5521-11 SPECIAL SERVICES-ATTORNEY FEES	75,842	89,000	75,000
5530 TRAVEL EXPENSE	524	1,027	500
5541 LICENSES, PERMITS, TESTING FEES	41	0	0
5555 EDUCATION & TRAINING	20	30	50
** CATEGORY TOTALS	<u>76,815</u>	<u>91,236</u>	<u>75,979</u>
*** DEPARTMENT TOTALS	===== 83,100	===== 98,511	===== 83,854

Dept. 160 – Human Resources

General Fund

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

ACHIEVEMENTS:

- Implemented a return-to-work policy and began revisions to the safety program.
- Revised the Local Civil Service Rules and Regulations.
- Implemented a new health insurance program for all employees and dependents.

GOALS:

- Revise City Personnel Policies and Procedures.
- Establish an on-going training program for supervisory personnel.
- Complete revisions to the safety program.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$179,305	\$189,386	\$200,748
51 – Supplies and Materials	8,015	7,400	6,100
54 – Maintenance of Equipment	2,190	2,195	2,475
55 – Contractual Services	55,836	46,453	46,224
63 – Equipment	0	0	0
Total	\$245,345	\$245,434	\$255,547

Budget Highlights:

- 5411 – Maintenance of Furniture & Fixtures – Includes annual maintenance fee for payroll software system and Human Resource software
- 5521-13 – Special Services – Employee Testing – Costs of drug testing and background checks for all new hires, random drug testing and required DOT testing; employee physicals and immunizations
- 5525 – Advertising – Cost to advertise all job openings
- 5555 – Education & Training – Training materials for Supervisor training and other programs
- 5570 – Civil Service – Testing for Fire Department and other costs incidental to civil service administration

FUND: 002- GENERAL FUND

DIV: 003- PERSONNEL

DEPT: 160 HUMAN RESOURCES

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	133,885	141,603	146,283
5015 AUTO ALLOWANCE	0	0	1,800
5022 VACATION BUY BACK	1,569	0	1,704
5035 OVERTIME	35	200	200
5040 SAFETY INCENTIVE	150	0	0
5045 LONGEVITY	1,079	1,425	1,780
5050 RETIREMENT	12,463	13,960	15,462
5060 GROUP INSURANCE	16,256	18,461	18,461
5065 WORKERS' COMPENSATION	408	435	508
5070 RETIREMENT-DEFERRED COMP	7,614	7,897	8,263
5075 LIFE & DISABILITY INSURANCE	3,025	3,139	3,284
5080 MEDICARE	1,972	2,078	2,175
5085 UNEMPLOYMENT TAXES	848	188	828
** CATEGORY TOTALS	179,304	189,386	200,748
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	5,914	5,300	4,000
5117 MINOR APPARATUS	0	200	200
5124 POSTAGE	2,101	1,900	1,900
** CATEGORY TOTALS	8,015	7,400	6,100
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	2,190	2,195	2,475
** CATEGORY TOTALS	2,190	2,195	2,475
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,889	1,850	1,850
5520 INSURANCE	223	57	57
5521-13 SPCL SVCS-EMPLOYEE TESTING	24,917	20,000	20,000
5525 ADVERTISING	10,693	11,000	11,000
5530 TRAVEL EXPENSE	6,837	5,500	5,500
5540 DUES & SUBSCRIPTIONS	574	574	574
5541 PERMITS,LICENSES,&TESTING FEES	151	772	243
5555 EDUCATION & TRAINING	4,972	2,700	3,000
5570 CIVIL SERVICE	5,580	4,000	4,000
** CATEGORY TOTALS	55,836	46,453	46,224

FUND: 002- GENERAL FUND

DIV: 003- PERSONNEL

DEPT: 160 HUMAN RESOURCES

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
*** DEPARTMENT TOTALS	245,345	245,434	255,547

	PAY GRADE	PERSONNEL SCHEDULE BEGINNING PAY	PERSONNEL SCHEDULE		
			2003-2004	2004-2005	2005-2006
DIRECTOR OF ADMIN. SERVICES	24	1993-3033	01	01	01
PERSONNEL MANAGER	16	1102-1677	01	01	01
PAYROLL COORDINATOR	14	998-1519	01	01	01
PERSONNEL TECHNICIAN	12	905-1376	01	01	01
			04	04	04

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

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

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$98,685	\$69,072	\$71,735
51 – Supplies and Materials	673	600	600
54 – Maintenance of Equipment	574	450	450
55 – Contractual Services	2,713	2,395	2,995
Total	\$102,645	\$72,517	\$75,780

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 170 CORRECTIONAL CENTER

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	76,937	57,636	59,366
5045 LONGEVITY	259	270	340
5050 RETIREMENT	7,210	5,640	6,156
5060 GROUP INSURANCE	6,275	0	0
5065 WORKERS' COMPENSATION	318	173	202
5070 RETIREMENT-DEFERRED COMP	4,387	3,191	3,290
5075 LIFE & DISABILITY INSURANCE	1,743	1,268	1,308
5080 MEDICARE	1,141	840	866
5085 UNEMPLOYMENT TAXES	414	54	207
** CATEGORY TOTALS	<u>98,684</u>	<u>69,072</u>	<u>71,735</u>
51- SUPPLIES & MATERIALS			
5116 GASOLINE, OIL & GREASE	494	500	500
5124 POSTAGE	179	100	100
** CATEGORY TOTALS	<u>673</u>	<u>600</u>	<u>600</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	574	450	450
** CATEGORY TOTALS	<u>574</u>	<u>450</u>	<u>450</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	492	400	500
5520 INSURANCE	346	345	345
5530 TRAVEL EXPENSE	1,805	1,500	2,000
5555 EDUCATION AND TRAINING	70	150	150
** CATEGORY TOTALS	<u>2,713</u>	<u>2,395</u>	<u>2,995</u>
*** DEPARTMENT TOTALS	<u>=====</u> 102,644	<u>=====</u> 72,517	<u>=====</u> 75,780

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 170 CORRECTIONAL CENTER

ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
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PERSONNEL SCHEDULE

PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006	
QUALITY ASSURANCE DIRECTOR	24	1993-3033	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:

- Completed implementation of the Taser (less than lethal defensive weapon) program by providing equipment and training to all officers.
- Upgraded radio system to be in compliance with federal guidelines.
- Implemented a “Volunteers in Police Services” Program to educate businesses on handicap parking laws and assist with other community projects.
- Constructed an Emergency Operations Center.

GOALS:

- Continue to pursue grant funding for equipment upgrades.
- Evaluate options for software upgrades that will also interface with other City systems.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$2,728,384	\$2,859,984	\$2,947,248
51 – Supplies and Materials	123,060	150,450	143,850
52 – Maintenance of Land	377	150	400
53 – Maint. of Bldg./Structures	3,886	10,600	5,600
54 – Maintenance of Equipment	146,575	146,950	127,050
55 – Contractual Services	126,896	124,809	130,614
56 – Miscellaneous	36,250	30,000	15,000
63 – Equipment	0	12,326	0
64 – Vehicles	134,907	147,000	150,000
Total	\$3,300,335	\$3,482,269	\$3,519,762

Budget Highlights:

- 5117 – Minor Apparatus – Minor tools, radios, and other equipment
- 5119 – Chemicals – Chemicals for fingerprinting and biohazard kits, OC spray
- 5121 – Educational & Recreation – Supplies for DARE program
- 5311 – Maintenance of Building – (RB) – Repair ceilings and refurbish interview rooms
- 5521 – Professional Services – Contract with statistical specialist for racial profiling reports, janitorial service, interpreters, credit checks, and towing
- 5555 – Education & Training – LETN Satellite training for officers, local training, ammunition, taser cartridges, and targets for training and qualification
- 5582 – Emergency Management – Operation of the Emergency Warning System
- 6311 – Machinery & Equipment – (RB) – Generator – partial reimbursement from Howard County, BSISD and Utility Fund
- 6401 – Motor Vehicles – (RB & PB) – Five police vehicles and equipment

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 200 POLICE

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	1,869,891	1,926,653	1,994,274
5015 AUTO ALLOWANCE	6,000	6,000	6,000
5021 TERMINATION PAY	4,969	6,000	5,000
5022 VACATION BUY BACK	18,450	24,467	19,000
5035 OVERTIME	64,469	74,000	60,000
5040 SAFETY INCENTIVE	2,625	0	0
5045 LONGEVITY	47,747	46,506	45,546
5050 RETIREMENT	188,150	202,828	221,729
5055 STANDBY PAY	22,070	24,360	20,800
5060 GROUP INSURANCE	237,479	278,653	283,350
5065 WORKERS' COMPENSATION	73,089	76,475	86,666
5070 RETIREMENT-DEFERRED COMP	114,258	114,742	118,499
5075 LIFE & DISABILITY INSURANCE	41,625	45,605	47,099
5080 MEDICARE	24,607	30,195	26,658
5085 UNEMPLOYMENT TAXES	12,957	3,500	12,627
** CATEGORY TOTALS	<u>2,728,386</u>	<u>2,859,984</u>	<u>2,947,248</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	15,059	16,000	16,000
5112 FOOD SUPPLIES	2,798	2,500	2,500
5113 ANIMAL EXPENSES-POLICE K-9 DOG	1,020	1,400	1,500
5114 WEARING APPAREL	21,657	22,000	22,000
5116 GASOLINE, OIL, & GREASE	65,438	80,000	80,000
5117 MINOR APPARATUS	8,897	18,000	11,500
5118 JANITORIAL SUPPLIES	1,937	2,400	2,200
5119 CHEMICALS	553	500	500
5120 MEDICAL AND SURGICAL	30	50	50
5121 EDUCATIONAL & RECREATION	1,294	2,600	2,500
5123 OTHER SUPPLIES	537	1,000	900
5124 POSTAGE	2,343	2,200	2,200
5128 UTILITIES	1,066	1,300	1,500
5130 JAIL	431	500	500
** CATEGORY TOTALS	<u>123,060</u>	<u>150,450</u>	<u>143,850</u>
52- MAINTENANCE OF LAND			
5213 WEED EXTERMINATION AND CONTROL	377	150	400
** CATEGORY TOTALS	<u>377</u>	<u>150</u>	<u>400</u>

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 200 POLICE

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	3,749	10,000	5,000
5314 MAINTENANCE OF SANITARY SEWER	137	600	600
** CATEGORY TOTALS	<u>3,886</u>	<u>10,600</u>	<u>5,600</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	14,462	14,000	14,000
5412 VEHICLE MAINTENANCE	121,297	126,700	110,000
5413 MAINTENANCE OF FIRE APPARATUS	104	50	150
5415 MAINTENANCE OF RADIOS	9,390	3,000	1,200
5422 MAINT HEATING & COOLING SYSTEM	1,144	500	500
5425 MAINT. MACHINERY, TOOLS & PUMPS	177	2,700	1,200
** CATEGORY TOTALS	<u>146,574</u>	<u>146,950</u>	<u>127,050</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	23,024	21,000	21,000
5515 HIRE OF EQUIPMENT	4,546	4,850	5,000
5520 INSURANCE	28,496	27,234	27,234
5521 SPECIAL SERVICES	11,391	15,000	13,000
5521-08 SPL SERVICES-MEDICAL	4,149	4,000	4,000
5521-12 SPECIAL SERVICES-CIT POL ACADE	1,362	400	2,000
5525 ADVERTISING	0	25	25
5530 TRAVEL EXPENSE	21,327	16,500	16,500
5530-01 TRAVEL/TRAINING - STATE FUNDED	3,322-	0	0
5540 DUES & SUBSCRIPTIONS	4,535	2,500	2,500
5541 PERMITS, LICENSES, TESTING FEES	212	700	355
5550 ELECTRICITY	15,668	18,000	21,500
5555 EDUCATION & TRAINING	13,789	12,100	15,000
5582 EMERGENCY MANAGEMENT	1,718	2,500	2,500
** CATEGORY TOTALS	<u>126,895</u>	<u>124,809</u>	<u>130,614</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS AND DAMAGES	36,250	30,000	15,000
** CATEGORY TOTALS	<u>36,250</u>	<u>30,000</u>	<u>15,000</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	12,326	0
** CATEGORY TOTALS	<u>0</u>	<u>12,326</u>	<u>0</u>

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 200 POLICE

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
64- VEHICLES			
6401 MOTOR VEHICLES	134,907	147,000	150,000
** CATEGORY TOTALS	<u>134,907</u>	<u>147,000</u>	<u>150,000</u>
*** DEPARTMENT TOTALS	<u>3,300,335</u>	<u>3,482,269</u>	<u>3,519,762</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
CHIEF OF POLICE	24	1993-3033	01	01	01
LIEUTENANT	22	1636-2489	04	04	04
SERGEANT	20	1343-2043	07	07	07
DETECTIVE	17	1158-1762	00	05	05
CORPORAL	17	1158-1762	00	15	15
POLICE OFFICER	15	1049-1596	30	10	10
INFORMATION TECH SPECIALIST	19	1278-1945	01	01	01
IDENTIFICATION TECHNICIAN	15	1049-1596	02	02	02
COMMUNICATIONS OFFICER	11	861-1310	08	08	08
ADMINISTRATIVE ASSISTANT	12	905-1376	01	01	01
JAILER	11	861-1310	04	04	04
RECORDS TECHNICIAN	10	819-1247	03	03	03
			<u>61</u>	<u>61</u>	<u>61</u>

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:

- Implemented a company training program to minimize the “out of station” time.
- Completed remedial study-skills training to assist promotional and paramedic study programs.
- Acquired new fire apparatus through DEM grant.
- Completed large scale Emergency Management drill to evaluate county-wide resources.

GOALS:

- Implement in-house state equipment inspections.
- Develop regular individual and company performance standards and conduct periodic evaluations.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$2,273,911	\$2,241,365	\$2,380,438
51 – Supplies and Materials	64,015	80,553	65,550
53 – Maint. of Bldg./Structures	5,980	5,000	4,000
54 – Maintenance of Equipment	52,194	56,450	42,300
55 – Contractual Services	57,179	57,645	59,424
63 – Equipment	6,455	0	0
Total	\$2,459,734	\$2,441,013	\$2,551,712

Budget Highlights:

5117 – Minor Apparatus – Includes purchases of breathing air bottles, lawn mowers, radio batteries, sections of firefighting hose and communications gear – (RB) - \$13,376 increase to equip new fire engine truck provided through FEMA grant

5123 – Other Supplies – includes rental of cylinders and breathing air

5311 – Building Maintenance – Continued maintenance and upkeep of all stations

5413 – Maintenance of Fire Apparatus – Testing for fire operations equipment

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 210 FIRE

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	1,442,859	1,408,911	1,552,019
5021 TERMINATION PAY	54,591	40,000	42,000
5022 VACATION BUY BACK	16,511	15,778	18,000
5035 OVERTIME	105,436	130,000	80,000
5040 SAFETY INCENTIVE	1,025	0	0
5045 LONGEVITY	69,299	63,198	62,173
5050 RETIREMENT	187,569	174,448	192,961
5060 GROUP INSURANCE	201,270	219,314	224,031
5065 WORKERS' COMPENSATION	40,574	41,808	47,173
5070 RETIREMENT-DEFERRED COMP	95,344	87,382	96,656
5075 LIFE & DISABILITY INSURANCE	33,856	34,731	38,417
5080 MEDICARE	14,584	22,995	17,486
5085 UNEMPLOYMENT TAXES	10,993	2,800	9,522
** CATEGORY TOTALS	<u>2,273,911</u>	<u>2,241,365</u>	<u>2,380,438</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,918	2,003	2,000
5112 FOOD SUPPLIES	261	250	250
5114 WEARING APPAREL	22,725	21,000	19,000
5116 GASOLINE, OIL & GREASE	15,246	21,500	21,500
5117 MINOR APPARATUS	11,958	24,000	11,000
5118 JANITORIAL SUPPLIES	2,429	2,500	2,500
5119 CHEMICALS	1,013	1,000	1,000
5122 BOTANICAL & AGRICULTURAL	164	200	200
5123 OTHER SUPPLIES	3,053	3,000	3,000
5124 POSTAGE	81	100	100
5128 UTILITIES	5,166	5,000	5,000
** CATEGORY TOTALS	<u>64,014</u>	<u>80,553</u>	<u>65,550</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	5,980	5,000	4,000
** CATEGORY TOTALS	<u>5,980</u>	<u>5,000</u>	<u>4,000</u>

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 210 FIRE

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	33	100	100
5412 VEHICLE MAINTENANCE	44,782	45,500	35,000
5413 FIRE APPARATUS	3,984	5,700	3,750
5415 MAINTENANCE OF RADIOS	2,488	4,200	2,500
5417 MAINTENANCE OF MOWERS	219	200	200
5422 MAINT HEATING & COOLING SYSTEM	687	750	750
** CATEGORY TOTALS	<u>52,193</u>	<u>56,450</u>	<u>42,300</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,885	2,700	2,700
5520 INSURANCE	7,278	5,067	5,067
5521 SPECIAL SERVICES	105	100	100
5530 TRAVEL EXPENSE	1,482	1,500	1,500
5535 RENTS	24,010	23,370	22,474
5540 DUES & SUBSCRIPTIONS	563	400	575
5541 PERMITS,LICENSES,TESTING FEES	2,722	3,108	3,108
5550 ELECTRICITY	10,683	14,000	16,500
5555 EDUCATION & TRAINING	2,295	2,700	2,700
5560 GAS FOR HEATING	4,703	4,700	4,700
** CATEGORY TOTALS	<u>56,726</u>	<u>57,645</u>	<u>59,424</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	453	0	0
** CATEGORY TOTALS	<u>453</u>	<u>0</u>	<u>0</u>
63- EQUIPMENT			
6310 FURNITURE, FIXTURES & FURNISH	6,455	0	0
** CATEGORY TOTALS	<u>6,455</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 2,459,732	<u>=====</u> 2,441,013	<u>=====</u> 2,551,712

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 210 FIRE

ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
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PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
FIRE CHIEF	24	1993-3033	01	01	01
DEPUTY CHIEF	PS	1367	03	03	03
LIEUTENANTS	PS	1159	12	12	12
APPARATUS ENGINEER	PS	1056	12	12	12
FIREFIGHTER/HOSEMAN	PS	997	17	17	17
ADMIN SECRETARY PART-TIME	10	819-1247	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:

- Completed upgrade of court system software and associated training for the staff.
- Initiated an Anger Management program mandated for certain convicted defendants.

GOALS:

- Establish an Assault Impact Panel (AIP).
- Continue conversion of hardcopy files to electronic format.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$168,579	\$175,699	\$179,699
51 – Supplies and Materials	9,191	5,000	5,500
53 – Maint. of Bldg./Structures	96	300	300
54 – Maintenance of Equipment	5,949	5,240	5,360
55 – Contractual Services	13,021	14,136	13,687
56 – Miscellaneous	2,080	1,950	1,950
Total	\$198,916	\$202,325	\$206,496

Budget Highlights:

5611 – Contributions – Teen Court

FUND: 002- GENERAL FUND

DIV: 013- MUNICIPAL JUDGE

DEPT: 220 MUNICIPAL COURT

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	120,225	123,622	127,216
5015 AUTO ALLOWANCE	3,000	3,000	3,000
5022 VACATION BUY BACK	416	2,391	600
5035 OVERTIME	23	100	100
5040 SAFETY INCENTIVE	150	0	0
5045 LONGEVITY	2,690	3,060	3,368
5050 RETIREMENT	11,566	12,871	13,845
5060 GROUP INSURANCE	17,751	18,000	18,000
5065 WORKERS' COMPENSATION	381	389	455
5070 RETIREMENT-DEFERRED COMP	7,061	7,281	7,399
5075 LIFE & DISABILITY INSURANCE	2,657	2,894	2,941
5080 MEDICARE	1,830	1,916	1,947
5085 UNEMPLOYMENT TAXES	828	175	828
** CATEGORY TOTALS	168,578	175,699	179,699
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,520	2,100	2,100
5117 MINOR APPARATUS	3,211	0	0
5124 POSTAGE	3,112	2,500	3,000
5128 UTILITIES	349	400	400
** CATEGORY TOTALS	9,192	5,000	5,500
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	96	300	300
** CATEGORY TOTALS	96	300	300
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	5,849	5,000	5,120
5422 MAINT. HEATING & COOLING SYSTM	100	240	240
** CATEGORY TOTALS	5,949	5,240	5,360

FUND: 002- GENERAL FUND

DIV: 013- MUNICIPAL JUDGE

DEPT: 220 MUNICIPAL COURT

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,888	2,800	2,800
5515 HIRE OF EQUIPMENT	1,584	1,600	1,600
5520 INSURANCE	881	636	637
5521 SPECIAL SERVICES	103	800	250
5530 TRAVEL EXPENSE	2,561	2,800	2,000
5540 DUES & SUBSCRIPTIONS	1,070	900	900
5541 PERMITS,LICENSES,TESTING FEES	248	0	0
5550 ELECTRICITY	3,666	4,500	5,400
5555 EDUCATION & TRAINING	20	100	100
** CATEGORY TOTALS	13,021	14,136	13,687
56- SUNDRY CHARGES			
5611 CONTRIBUTIONS	1,200	1,200	1,200
5637 COURT COST	880	750	750
** CATEGORY TOTALS	2,080	1,950	1,950
*** DEPARTMENT TOTALS	198,916	202,325	206,496

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
JUDGE	N/A	N/A	01	01	01
COURT CLERK	14	998-1519	01	01	01
DEPUTY COURT CLERK	10	819-1247	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:

- Received Master Level Certification in Fire Inspections, Fire Investigations and Fire Fighting.
- Completed Re-Certification process for new Hydrocarbon Detection Canine with 100% proficiency in all requirements.
- Expanded public safety programs to include more visits to schools and local health care facilities.

GOALS:

- Analyze equipment and training options to achieve a lower ISO rating.
- Continue to expand the Fire Prevention Program library and develop current video and computer assisted programs.
- Adopt International Fire Codes to compliment current Building and Mechanical Codes.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$68,391	\$70,826	\$72,874
51 – Supplies and Materials	6,553	5,550	5,800
54 – Maintenance of Equipment	655	1,235	660
55 – Contractual Services	4,342	4,559	4,507
Total	\$79,940	\$82,170	\$83,841

Budget Highlights:

5123 – Other Supplies – Evidence containment bags and ammunition for qualification
5125 – Fire Prevention Supplies – Supplies passed out during Fire Prevention Week

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 230 FIRE MARSHAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	47,498	49,822	50,647
5022 VACATION BUY BACK	1,646	1,418	2,000
5035 OVERTIME	855	0	0
5040 SAFETY INCENTIVE	25	0	0
5045 LONGEVITY	3,278	3,338	3,484
5050 RETIREMENT	5,804	6,098	6,174
5060 GROUP INSURANCE	3,963	4,500	4,500
5065 WORKERS' COMPENSATION	1,164	1,328	1,540
5070 RETIREMENT-DEFERRED COMP	2,954	3,054	3,093
5075 LIFE & DISABILITY INSURANCE	997	1,214	1,229
5085 UNEMPLOYMENT TAXES	207	54	207
** CATEGORY TOTALS	<u>68,391</u>	<u>70,826</u>	<u>72,874</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,729	300	300
5113 EXPENSES FOR K-9 ARSON ANIMAL	105	500	500
5114 WEARING APPAREL	578	500	500
5116 GASOLINE, OIL & GREASE	2,197	2,250	2,300
5117 MINOR APPARATUS	213	0	350
5123 OTHER SUPPLIES	0	250	100
5124 POSTAGE	2	0	0
5125 FIRE PREVENTION SUPPLIES	1,729	1,750	1,750
** CATEGORY TOTALS	<u>6,553</u>	<u>5,550</u>	<u>5,800</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	478	1,075	500
5415 MAINTENANCE OF RADIOS	177	160	160
** CATEGORY TOTALS	<u>655</u>	<u>1,235</u>	<u>660</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,014	900	900
5520 INSURANCE	373	287	287
5525 ADVERTISING	70	50	50
5530 TRAVEL EXPENSE	1,560	1,700	1,700
5540 DUES & SUBSCRIPTIONS	1,082	1,345	1,345
5541 PERMITS, LICENSES, TESTING FEES	167	152	100
5555 EDUCATION & TRAINING	76	125	125
** CATEGORY TOTALS	<u>4,342</u>	<u>4,559</u>	<u>4,507</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	79,941	82,170	83,841

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 230 FIRE MARSHAL

ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
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PERSONNEL SCHEDULE

PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
FIRE MARSHAL	PS 1367	01	01	01
		01	01	01

Dept. 240 – Animal Control

General Fund

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

ACHIEVEMENTS:

- Increased adoptions by 20% through publicity on the internet and through rescue societies.
- Increased awareness and compliance with licensing regulations through notices on water bills and information provided to veterinarians.
- Improved field data system by providing animal wardens with laptop computers.

GOALS:

- Increase public awareness through school presentations on animal safety and pet owner responsibility.
- Increase compliance with the tethering ordinance through public education and enforcement.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$93,041	\$107,919	\$110,503
51 – Supplies and Materials	11,727	16,850	17,100
52 – Maintenance of Land	0	50	50
53 – Maint. Of Bldg./Structures	1,379	1,400	1,400
54 – Maintenance of Equipment	15,612	8,675	4,190
55 – Contractual Services	6,124	8,098	8,998
56 – Miscellaneous	13,733	0	0
64 – Vehicles	0	18,000	0
Total	\$141,617	\$160,992	\$142,241

Budget Highlights:

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

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 240 ANIMAL CONTROL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	59,940	68,417	70,871
5021 TERMINATION PAY	322	0	0
5022 VACATION BUY BACK	0	700	0
5035 OVERTIME	4,597	5,000	4,000
5040 SAFETY INCENTIVE	150	0	0
5045 LONGEVITY	246	257	519
5050 RETIREMENT	6,199	7,400	8,041
5055 STANDBY PAY	2,620	2,600	2,600
5060 GROUP INSURANCE	10,568	14,726	14,960
5065 WORKERS' COMPENSATION	1,530	1,565	1,755
5070 RETIREMENT-DEFERRED COMP	3,795	4,186	4,297
5075 LIFE & DISABILITY INSURANCE	1,331	1,664	1,708
5080 MEDICARE	981	1,102	1,131
5085 UNEMPLOYMENT TAXES	762	302	621
** CATEGORY TOTALS	93,041	107,919	110,503
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	366	575	400
5114 WEARING APPAREL	351	325	500
5115 ANIMAL FOOD	1,217	1,200	1,200
5116 GASOLINE, OIL & GREASE	6,354	8,500	8,500
5117 MINOR APPARATUS	803	1,000	1,000
5118 JANITORIAL SUPPLIES	151	150	200
5120 MEDICAL & SURGICAL	1,339	4,000	4,000
5124 POSTAGE	93	100	100
5128 UTILITIES	1,053	1,000	1,200
** CATEGORY TOTALS	11,727	16,850	17,100
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	0	50	50
** CATEGORY TOTALS	0	50	50
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	1,379	1,300	1,300
5314 MAINTENANCE OF SANITARY SEWER	0	100	100
** CATEGORY TOTALS	1,379	1,400	1,400

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 240 ANIMAL CONTROL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	15,237	8,175	4,000
5415 MAINTENANCE OF RADIOS	375	400	90
5422 MAINT. HEATING & COOLING SYST	0	100	100
** CATEGORY TOTALS	<u>15,612</u>	<u>8,675</u>	<u>4,190</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	786	800	800
5520 INSURANCE	591	698	698
5521 SPECIAL SERVICES	1,342	1,000	1,000
5530 TRAVEL EXPENSE	0	1,000	1,000
5541 PERMITS, LICENSES, TESTING FEES	100	100	100
5550 ELECTRICITY	3,304	4,500	5,400
** CATEGORY TOTALS	<u>6,123</u>	<u>8,098</u>	<u>8,998</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	13,733	0	0
** CATEGORY TOTALS	<u>13,733</u>	<u>0</u>	<u>0</u>
64- VEHICLES			
6401 MOTOR VEHICLES	0	18,000	0
** CATEGORY TOTALS	<u>0</u>	<u>18,000</u>	<u>0</u>
*** DEPARTMENT TOTALS	=====141,615	=====160,992	=====142,241

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 240 ANIMAL CONTROL

ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
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PERSONNEL SCHEDULE

PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
ANIMAL CONTROL OFFICER	11 861-1310	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 insurance guidelines for general contractors.
- Adopted updated building codes.
- Implemented the “Doing – Your – Part” program to recognize citizens who do an outstanding job in maintaining their property.

GOALS:

- Continue enforcement in targeted areas of 3rd and 4th Streets and Highway 80 to eliminate blight and improve appearance.
- Coordinate with Municipal Court to utilize community service workers for litter control and abatement.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$179,445	\$200,339	\$214,799
51 – Supplies and Materials	10,796	13,525	11,975
54 – Maintenance of Equipment	4,237	4,833	6,164
55 – Contractual Services	7,728	12,203	41,503
Total	\$202,207	\$230,900	\$274,441

Budget Highlights:

5117 – Minor Apparatus – (RB) – Purchase 5 radio compatible with Police Department
5530 – Travel Expense – Training for required certifications and continuing education
5521-01 Weedy Lot maintenance
5541 – Dues and Subscriptions – Cost of dues for four code officers and subscriptions for software licenses – (PB) – 2005 Code Books and CD ROMS

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 300 CODE ENFORCEMENT/INSPCTNS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	128,313	144,417	149,625
5021 TERMINATION PAY	12	682	0
5022 VACATION BUY BACK	1,100	1,854	1,900
5035 OVERTIME	1,161	2,000	2,000
5040 SAFETY INCENTIVE	175	0	0
5045 LONGEVITY	1,492	2,240	2,626
5050 RETIREMENT	12,359	14,815	16,367
5055 STANDBY PAY	2,620	2,600	2,600
5060 GROUP INSURANCE	17,833	16,182	22,500
5065 WORKERS' COMPENSATION	976	1,411	1,620
5070 RETIREMENT-DEFERRED COMP	7,560	8,381	8,747
5075 LIFE & DISABILITY INSURANCE	2,840	3,331	3,477
5080 MEDICARE	1,946	2,206	2,302
5085 UNEMPLOYMENT TAXES	1,058	220	1,035
** CATEGORY TOTALS	179,445	200,339	214,799
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,701	2,400	2,400
5112 FOOD SUPPLIES	22	35	35
5114 WEARING APPAREL	423	640	640
5116 GASOLINE, OIL, & GREASE	4,302	5,800	6,000
5117 MINOR APPARATUS	916	1,500	250
5118 JANITORIAL SUPPLIES	0	100	100
5123 OTHER SUPPLIES	0	50	50
5124 POSTAGE	2,434	3,000	2,500
** CATEGORY TOTALS	10,798	13,525	11,975
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	966	1,063	2,964
5412 VEHICLE MAINTENANCE	2,904	3,470	2,900
5415 MAINTENANCE OF RADIOS	367	300	300
** CATEGORY TOTALS	4,237	4,833	6,164

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 300 CODE ENFORCEMENT/INSPCTNS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	3,336	3,300	3,300
5520 INSURANCE	1,373	1,253	1,253
5521 SPECIAL SERVICES	1,257	2,100	2,500
5521-01 WEEDY LOTS MAINTENANCE	0	0	27,900
5525 ADVERTISING	573	1,150	750
5530 TRAVEL EXPENSE	10	2,000	2,000
5540 DUES & SUBSCRIPTIONS	188	600	2,000
5541 PERMITS,LICENSES, TESTING FEES	968	1,000	1,000
5555 EDUCATION & TRAINING	24	800	800
** CATEGORY TOTALS	<u>7,729</u>	<u>12,203</u>	<u>41,503</u>
*** DEPARTMENT TOTALS	<u>202,209</u>	<u>230,900</u>	<u>274,441</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
BUILDING OFFICIAL	22	1636-2489	01	01	01
BUILDING INSPECTOR	15	1049-1596	00	01	01
SR. CODE ENFORCEMENT OFFICER	14	998-1519	01	01	01
CODE ENFORCEMENT OFFICER	12	905-1376	01	01	01
ADMINISTRATIVE TECHNICIAN	10	819-1247	01	01	01
			<u>04</u>	<u>05</u>	<u>05</u>

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

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

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
51 – Supplies & Materials	20,039	29,500	29,500
53 – Maint. of Bldgs./Structures	5	0	0
54 – Maintenance of Equipment	28,801	18,375	13,250
55 – Contractual Services	2,911	1,428	1,428
64 – Vehicles	0	12,356	0
Total	\$51,757	\$61,659	\$44,178

Budget Highlights:

6401 – Motor Vehicles – (RB) – Pickup

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 310 OFFENDER PROGRAM

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	60	0	0
5112 FOOD SUPPLIES	3,688	14,000	14,000
5114 WEARING APPAREL	717	800	800
5116 GASOLINE, OIL & GREASE	11,509	10,000	10,000
5117 MINOR APARATUS	2,469	3,000	3,000
5118 JANITORIAL SUPPLIES	106	200	200
5123 OTHER SUPPLIES	1,196	1,500	1,500
5128 UTILITIES	294	0	0
** CATEGORY TOTALS	20,039	29,500	29,500
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	5	0	0
** CATEGORY TOTALS	5	0	0
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	28,164	18,250	13,000
5415 RADIOS	110	100	150
5417 MOWERS	498	0	0
5425 MAINT. MACHINERY, TOOLS, PUMPS	30	25	100
** CATEGORY TOTALS	28,802	18,375	13,250
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	390	420	420
5520 INSURANCE	1,431	1,008	1,008
5550 ELECTRICITY	1,091	0	0
** CATEGORY TOTALS	2,912	1,428	1,428
64- VEHICLES			
6401 MOTOR VEHICLES	0	12,356	0
** CATEGORY TOTALS	0	12,356	0
*** DEPARTMENT TOTALS	51,758	61,659	44,178

Dept. 320 – Streets

General Fund

The Street Department maintains and repairs 168.9 miles of paved and 6.6 miles of unpaved streets as well as curbs, gutters, and storm sewers. The department also maintains a seven-year seal coat maintenance schedule for all paved streets.

ACHIEVEMENTS:

- Utilized millings in high maintenance alleys and unpaved roadways to decrease routine maintenance.
- Paved the Jones Valley area using a double course seal-coat.

GOALS:

- Continue regular maintenance seal coat program.
- Continue double seal coat program to eliminate unpaved roads within the city.
- Perform crack sealing of high traffic roadways to prevent base failure.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$530,110	\$554,223	\$580,575
51 – Supplies and Materials	51,922	62,650	67,425
53 – Maint. of Bldg./Structures	182,609	285,500	287,000
54 – Maintenance of Equipment	116,643	102,710	80,560
55 – Contractual Services	301,139	315,134	325,150
56 – Miscellaneous	1,815	5,000	2,000
62 – Buildings & Structures	300,839	0	0
63 – Equipment	0	0	5,000
64 – Vehicles	16,500	66,731	0
Total	\$1,501,576	\$1,391,947	\$1,347,710

Budget Highlights:

- 5110 – Office supplies – (PB) – Computer for secretary
- 5117 – Minor Apparatus – Purchase of weed eaters, chainsaws, radios, etc.
- 5318 – Maintenance of Paved & Unpaved – Seal coat & double seal coat program
- 5421 – Maintenance of Signal Systems – (RB) – Controllers for 5th and Main; (PB) – Controllers at 15th & Goliad
- 5515 – Hire of Equipment – (PB) – Increase in cost of annual backhoe lease
- 6311 – Machinery & Equipment - (PB) – Bucket for Gradall
- 6404 – Heavy Equipment – (RB) – Dump truck

FUND: 002- GENERAL FUND

DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	336,512	338,861	357,074
5021 TERMINATION PAY	0	8,500	0
5022 VACATION BUY BACK	1,876	853	900
5035 OVERTIME	14,264	16,000	18,000
5040 SAFETY INCENTIVE	700	0	0
5045 LONGEVITY	10,425	13,105	14,241
5050 RETIREMENT	33,581	36,376	40,499
5055 STANDBY PAY	2,670	2,600	2,600
5060 GROUP INSURANCE	56,788	64,690	64,921
5065 WORKERS' COMPENSATION	37,736	39,155	44,340
5070 RETIREMENT-DEFERRED COMP	20,481	20,578	21,644
5075 LIFE & DISABILITY INSURANCE	7,657	8,179	8,603
5080 MEDICARE	4,522	4,591	4,855
5085 UNEMPLOYMENT TAXES	2,898	734	2,898
** CATEGORY TOTALS	530,110	554,222	580,575
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	655	1,000	2,000
5112 FOOD SUPPLIES	45	100	100
5114 WEARING APPAREL	3,933	4,000	5,000
5116 GASOLINE, OIL, & GREASE	38,048	45,000	45,000
5117 MINOR APPARATUS	3,068	6,200	8,500
5118 JANITORIAL SUPPLIES	177	150	150
5119 CHEMICALS	3,966	4,000	4,000
5120 MEDICAL & SURGICAL	0	0	200
5123 OTHER SUPPLIES	868	1,000	1,275
5124 POSTAGE	43	50	50
5128 UTILITIES	1,119	1,150	1,150
** CATEGORY TOTALS	51,922	62,650	67,425
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	414	500	2,000
5318 MAINT. PAVED & UNPAVED STREETS	173,613	275,000	275,000
5320 STREET MARKERS	8,582	10,000	10,000
** CATEGORY TOTALS	182,609	285,500	287,000

FUND: 002- GENERAL FUND

DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	111,821	92,650	68,000
5413 MAINT. FIRE APPARATUS	18	60	60
5415 MAINTENANCE OF RADIOS	735	800	800
5421 SIGNAL SYSTEMS	3,584	8,500	11,000
5422 HEATING AND COOLING SYSTEMS	0	200	200
5425 MAINT. MACHINERY, TOOLS, PUMPS	485	500	500
** CATEGORY TOTALS	<u>116,643</u>	<u>102,710</u>	<u>80,560</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,219	1,200	1,200
5515 HIRE OF EQUIPMENT	8,677	5,967	10,000
5520 INSURANCE	6,643	5,801	5,800
5525 ADVERTISING	46	200	200
5530 TRAVEL EXPENSE	37	616	1,500
5541 PERMITS, LICENSES, TESTING FEES	511	400	600
5550 ELECTRICITY	283,355	300,000	305,000
5555 EDUCATION & TRAINING	0	100	0
5560 GAS FOR HEATING	650	850	850
** CATEGORY TOTALS	<u>301,138</u>	<u>315,134</u>	<u>325,150</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	1,815	5,000	2,000
** CATEGORY TOTALS	<u>1,815</u>	<u>5,000</u>	<u>2,000</u>
62- BUILDINGS & STRUCTURES			
6212 BRIDGES AND CULVERTS	300,839	0	0
** CATEGORY TOTALS	<u>300,839</u>	<u>0</u>	<u>0</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	0	5,000
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>5,000</u>

FUND: 002- GENERAL FUND

DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
64- VEHICLES			
6404 HEAVY EQUIPMENT	16,500	66,731	
** CATEGORY TOTALS	<u>16,500</u>	<u>66,731</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>1,501,576</u>	<u>1,391,947</u>	<u>1,347,710</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
STREETS/PARKS MANAGER	21	1482-2255	01	01	01
STREET MAINT. SUPERVISOR	16	1102-1677	01	01	01
HEAVY EQUIPMENT OPERATOR	11	861-1310	08	08	08
TRAFFIC SYSTEM TECHNICIAN	12	905-1376	01	01	01
LIGHT EQUIPMENT OPERATOR	9	780-1187	02	02	02
ADMINISTRATIVE TECHNICIAN	10	819-1247	01	01	01
			<u>14</u>	<u>14</u>	<u>14</u>

Dept. 330 – Sanitation

General Fund

The Sanitation Department provides mechanized refuse collection for 7,039 residential customers and 774 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:

- Developed a container replacement program in conjunction with Cornell Corrections.
- Utilized GPS technology to analyze route efficiency.
- Constructed a container pick-up trailer to replace damaged dumpsters in alleys.

GOALS:

- Install GPS equipment in all trucks for route efficiency study.
- Continue working with Cornell Corrections to improve the container replacement program.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$347,673	\$331,727	\$345,179
51 – Supplies and Materials	97,221	106,650	101,950
54 – Maintenance of Equipment	164,332	214,800	160,950
55 – Contractual Services	19,431	19,486	19,886
56 – Miscellaneous	54,241	23,000	20,000
63 – Equipment	0	7,255	0
64 – Vehicles	237,992	115,988	125,000
Total	\$920,890	\$818,906	\$772,965

Budget Highlights:

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

5416 – Maint. Sanitation Containers – Supplies for repair/production of dumpsters through program with Cornell Corrections

6311 – Machinery and Equipment – (RB) – Trailer mounted crane

6404 – Heavy Equipment – (RB) – One Sanitation Truck – (PB) – One Sanitation Truck

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 330 SANITATION

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	199,792	206,351	211,112
5021 TERMINATION PAY	21,658	0	0
5022 VACATION BUY BACK	1,978	3,919	3,919
5035 OVERTIME	10,479	16,000	16,000
5040 SAFETY INCENTIVE	400	0	0
5045 LONGEVITY	19,193	9,888	10,412
5050 RETIREMENT	23,325	22,933	25,027
5055 STANDBY PAY	1,210	1,300	1,300
5060 GROUP INSURANCE	33,402	37,460	38,920
5065 WORKERS' COMPENSATION	14,224	13,666	15,665
5070 RETIREMENT-DEFERRED COMP	14,223	12,974	13,375
5075 LIFE & DISABILITY INSURANCE	4,181	5,156	5,316
5080 MEDICARE	1,745	1,725	2,477
5085 UNEMPLOYMENT TAXES	1,863	355	1,656
** CATEGORY TOTALS	347,673	331,727	345,179
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	44	0	0
5112 FOOD SUPPLIES	33	0	0
5114 WEARING APPAREL	2,793	2,400	2,600
5116 GASOLINE, OIL & GREASE	53,446	69,000	69,000
5117 MINOR APPARATUS	243	250	250
5118 JANITORIAL SUPPLIES	311	0	0
5120 MEDICAL & SURGICAL SUPPLIES	152	0	100
5123 OTHER SUPPLIES	40,200	35,000	30,000
** CATEGORY TOTALS	97,222	106,650	101,950
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	138,242	164,100	110,000
5415 MAINTENANCE OF RADIOS	682	700	700
5416 MAINT. SANITATION CONTAINERS	25,300	50,000	50,000
5425 MAINT. MACHINERY, TOOLS, PUMPS	108	0	250
** CATEGORY TOTALS	164,332	214,800	160,950

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 330 SANITATION

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,627	1,500	1,500
5520 INSURANCE	9,557	9,274	9,274
5530 TRAVEL EXPENSE	16	0	0
5535 RENTS	6,612	6,612	6,612
5550 ELECTRICITY	1,618	2,100	2,500
** CATEGORY TOTALS	<u>19,430</u>	<u>19,486</u>	<u>19,886</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	33,006	5,000	5,000
5643 BAD DEBT EXPENSE	21,235	18,000	15,000
** CATEGORY TOTALS	<u>54,241</u>	<u>23,000</u>	<u>20,000</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	7,255	0
** CATEGORY TOTALS	<u>0</u>	<u>7,255</u>	<u>0</u>
64- VEHICLES			
6401 MOTOR VEHICLES	237,992	0	0
6404 HEAVY EQUIPMENT	0	115,988	125,000
** CATEGORY TOTALS	<u>237,992</u>	<u>115,988</u>	<u>125,000</u>
*** DEPARTMENT TOTALS	===== 920,890	===== 818,906	===== 772,965

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
SANITATION SUPERVISOR	14	998-1519	01	01	01
CONTAINER MAINT. TECHNICIAN	12	905-1376	01	01	01
HEAVY EQUIPMENT OPERATOR	11	861-1310	06	06	06
			<u>08</u>	<u>08</u>	<u>08</u>

Dept. 350 – Landfill

General Fund

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

ACHIEVEMENTS:

- Completed aerial survey to more accurately determine remaining life of facility.
- Extended projected life of the facility by obtaining approval from the Texas Commission on Environmental Quality (TCEQ) for a 10-foot height extension.

GOALS:

- Install fencing from scale building to entrance to contain trash and debris.
- Prepare to open Cell #2 for Subtitle D requirements.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$219,878	\$194,135	\$243,214
51 – Supplies and Materials	30,772	39,664	32,700
53 – Maint. of Bldg./Structures	3,054	3,500	4,500
54 – Maintenance of Equipment	143,057	172,400	120,930
55 – Contractual Services	115,127	118,652	121,852
56 – Miscellaneous	238	0	0
63 – Equipment	0	30,000	0
64 – Vehicles	0	154,500	95,000
Total	\$512,126	\$712,849	\$618,196

Budget Highlights:

5110 – Office Supplies – (RB) New Computer and printer for scales
5322 – Maintenance of Fences & Gates – (PB) Extend fence from scale building to entrance
5425 – Maintenance of Machinery & Tools – Repairs to baler
5521 – Special Services – Ground water monitoring
5521-05 – Special Services – Engineers – Engineering fees and survey costs
5521-14 – Special Services TCEQ – Fees due to TCEQ for required permits and services
6311 – Machinery & Equipment – (RB) – Wire Tie Machine
6404 – Heavy Equipment – (RB) – Replace Front End Loader – (PB) – Replace IT14

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 350 LANDFILL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	131,306	106,126	145,597
5021 TERMINATION PAY	2,196	3,600	0
5022 VACATION BUY BACK	416	781	760
5035 OVERTIME	10,392	16,000	16,000
5040 SAFETY INCENTIVE	225	0	0
5045 LONGEVITY	1,013	976	2,009
5050 RETIREMENT	13,877	12,241	17,080
5055 STANDBY PAY	1,260	1,300	1,300
5060 GROUP INSURANCE	30,473	30,194	29,861
5065 WORKERS' COMPENSATION	13,427	10,580	14,207
5070 RETIREMENT-DEFERRED COMP	8,575	6,925	9,128
5075 LIFE & DISABILITY INSURANCE	3,064	2,752	3,628
5080 MEDICARE	2,230	1,830	2,402
5085 UNEMPLOYMENT TAXES	1,423	828	1,242
** CATEGORY TOTALS	219,877	194,133	243,214
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,126	2,850	1,500
5112 FOOD SUPPLIES	55	100	100
5114 WEARING APPAREL	2,385	1,900	2,400
5116 GASOLINE, OIL & GREASE	22,226	32,000	25,000
5117 MINOR APPARATUS	3,132	600	1,500
5118 JANITORIAL SUPPLIES	334	600	600
5119 CHEMICALS	751	700	700
5120 MEDICAL & SURGICAL	0	50	50
5123 OTHER SUPPLIES	142	150	150
5124 POSTAGE	22	64	50
5128 UTILITIES	599	650	650
** CATEGORY TOTALS	30,772	39,664	32,700
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	2,290	3,000	3,000
5321 WELLS	64	0	0
5322 MAINT. FENCES AND GATES	700	500	1,500
** CATEGORY TOTALS	3,054	3,500	4,500

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 350 LANDFILL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	91,468	122,000	70,000
5413 FIRE APPARATUS	127	0	130
5415 RADIO MAINTENANCE	125	200	200
5422 MAINT. HEATING & COOLING SYST	1,014	200	600
5425 MAINT. MACHINERY, TOOLS, PUMPS	50,323	50,000	50,000
** CATEGORY TOTALS	<u>143,057</u>	<u>172,400</u>	<u>120,930</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	987	1,000	1,000
5515 HIRE OF EQUIPMENT	3,300	0	0
5520 INSURANCE	5,645	4,752	4,752
5521 SPECIAL SERVICES	19,248	16,000	16,000
5521-05 SPECIAL SERVICES-ENGINEERING	39,070	40,000	40,000
5521-14 SPECIAL SERVICES-TCEQ	31,591	35,000	35,000
5530 TRAVEL EXPENSE	920	900	800
5541 PERMITS,LICENSES,TESTING FEES	250	300	300
5550 ELECTRICITY	14,030	20,000	24,000
5555 EDUCATION AND TRAINING	88	700	0
** CATEGORY TOTALS	<u>115,129</u>	<u>118,652</u>	<u>121,852</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	238	0	0
** CATEGORY TOTALS	<u>238</u>	<u>0</u>	<u>0</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	30,000	0
** CATEGORY TOTALS	<u>0</u>	<u>30,000</u>	<u>0</u>
64- VEHICLES			
6404 HEAVY EQUIPMENT	0	154,500	95,000
** CATEGORY TOTALS	<u>0</u>	<u>154,500</u>	<u>95,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 512,127	<u>=====</u> 712,849	<u>=====</u> 618,196

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 350 LANDFILL

ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
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PERSONNEL SCHEDULE

	PAY	BEGINNING			
	GRADE	PAY	2003-2004	2004-2005	2005-2006
SANITATION SUPERINTENDENT	20	1343-2043	01	00	00
LANDFILL SUPERVISOR	14	998-1519	01	01	01
HEAVY EQUIPMENT OPERATOR	11	861-1310	05	05	05
ADMINISTRATIVE TECHNICIAN	10	819-1247	01	01	01
			08	07	07

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:

- Increased productivity by leasing a tub grinder through grant funding from the Texas Commission on Environmental Quality (TCEQ).
- Improved facility security and appearance through the installation of perimeter fencing.
- Increased public awareness of the benefits of composting by sponsoring two Master Composting classes.

GOALS:

- Continue public education efforts in the areas of composting and recycling.
- Improve facility image by repositioning disposal areas and final product areas.
- Improve quality of wood chips through the regrinding process.

	Actual 2002-03	Revised 2003-04	Proposed 2004-05
50 – Personnel Services	\$71,622	\$84,710	\$83,705
51 – Supplies and Materials	5,598	16,080	7,410
53 – Maint. of Bldg./Structures	1,953	450	750
54 – Maintenance of Equipment	27,945	39,975	22,025
55 – Contractual Services	6,361	7,902	7,142
Total	\$113,479	\$149,117	\$121,032

Budget Highlights:

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

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

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 360 COMPOST FACILITY

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	46,248	51,001	52,532
5021 TERMINATION PAY	740	0	0
5035 OVERTIME	363	5,700	1,500
5040 SAFETY INCENTIVE	50	0	0
5045 LONGEVITY	3,384	3,705	3,790
5050 RETIREMENT	4,674	5,426	5,961
5060 GROUP INSURANCE	7,265	9,461	9,461
5065 WORKERS' COMPENSATION	4,340	4,684	5,274
5070 RETIREMENT-DEFERRED COMP	2,855	3,069	3,186
5075 LIFE & DISABILITY INSURANCE	1,034	1,220	1,266
5080 MEDICARE	233	362	321
5085 UNEMPLOYMENT TAXES	436	82	414
** CATEGORY TOTALS	<u>71,622</u>	<u>84,710</u>	<u>83,705</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	32	0	100
5114 WEARING APPAREL	440	400	600
5116 GASOLINE, OIL AND GREASE	3,816	14,000	5,000
5117 MINOR APPARATUS	86	250	250
5118 JANITORIAL SUPPLIES	32	100	100
5119 CHEMICALS	0	250	250
5120 MEDICAL AND SURGICAL SUPPLIES	0	0	50
5123 OTHER SUPPLIES	0	70	50
5124 POSTAGE	8	10	10
5128 UTILITIES	1,184	1,000	1,000
** CATEGORY TOTALS	<u>5,598</u>	<u>16,080</u>	<u>7,410</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE-BUILDINGS	251	200	500
5322 MAINT. FENCES AND GATES	1,698	250	250
5326 MISCELLANEOUS IMPROVEMENT	4	0	0
** CATEGORY TOTALS	<u>1,953</u>	<u>450</u>	<u>750</u>

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 360 COMPOST FACILITY

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
54- MAINTENANCE OF EQUIPMENT			
5412 MAINTENANCE OF VEHICLES	27,567	39,125	21,000
5413 FIRE APPARATUS	53	0	75
5415 RADIO	123	150	150
5417 MOWERS	54	0	100
5419 MAINTENANCE-PIPE LINES	52	400	400
5422 MAINT HEATING & COOLING SYSTEM	0	50	50
5425 MAINT-MACHINERY, TOOLS AND PUM	96	250	250
** CATEGORY TOTALS	<u>27,945</u>	<u>39,975</u>	<u>22,025</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	242	350	350
5520 INSURANCE	1,522	1,292	1,292
5521 SPECIAL SERVICES	71-	0	0
5521-19 SPEC SVCS-COMPOSTING SCHOOL	960	2,160	1,000
5535 RENTS	1,992	2,000	2,000
5540 DUES & SUBSCRIPTIONS	12	0	0
5550 ELECTRICITY	1,664	2,100	2,500
5555 EDUCATION & TRAINING	40	0	0
** CATEGORY TOTALS	<u>6,361</u>	<u>7,902</u>	<u>7,142</u>
*** DEPARTMENT TOTALS	<u>113,479</u>	<u>149,117</u>	<u>121,032</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
COMPOST SUPERVISOR	14	998-1519	01	01	01
LIGHT EQUIPMENT OPERATOR	9	780-1187	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 playground equipment and irrigation at the Northside Park.
- Constructed new restrooms at Comanche Trail Park.
- Upgraded Roy Anderson complex through the application of infield conditioner, outfield fencing and other improvements.

GOALS:

- Continue upgrades to Roy Anderson complex.
- Continue to add irrigation systems in park facilities.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$156,082	\$171,528	\$182,121
51 – Supplies and Materials	34,050	51,270	46,270
52 – Maintenance of Land	79	250	250
53 – Maint. Of Bldg./Structures	41,776	45,551	51,150
54 – Maintenance of Equipment	14,717	32,950	26,600
55 – Contractual Services	38,155	43,897	52,623
62 – Buildings & Structures	0	29,000	0
62 – Equipment	0	0	14,500
Total	\$284,859	\$374,446	\$373,514

Budget Highlights:

5117 – Minor Apparatus – (RB) Mower deck for existing mower

5323 – Maintenance of Ballfields – (RB) – Application of infield conditioner, outfield fencing & other improvements – (PB) – Upgrade bleachers, infield conditioner & installation of scoreboard

5326 – Misc. Improvements – Irrigation at various facilities, repair pavilions and playground equipment

6226 – Park Structures – (RB) – Playground equipment at Northside Park and restrooms at Comanche Trail Park

6314 – Mowers & Equipment – (PB) – Replace one mower

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	101,205	111,951	121,374
5021 TERMINATION PAY	735	0	0
5022 VACATION BUY BACK	1,328	542	800
5035 OVERTIME	5,288	5,000	5,000
5040 SAFETY INCENTIVE	225	0	0
5045 LONGEVITY	354	72	447
5050 RETIREMENT	9,879	11,906	12,420
5055 STANDBY PAY	2,620	2,600	2,600
5060 GROUP INSURANCE	20,108	23,525	22,500
5065 WORKERS' COMPENSATION	2,993	3,922	4,243
5070 RETIREMENT-DEFERRED COMP	6,218	6,735	7,176
5075 LIFE & DISABILITY INSURANCE	2,198	2,677	2,638
5080 MEDICARE	1,609	1,772	1,888
5085 UNEMPLOYMENT TAXES	1,324	826	1,035
** CATEGORY TOTALS	156,084	171,528	182,121
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	95	150	150
5112 FOOD SUPPLIES	20	20	20
5114 WEARING APPAREL	1,367	1,500	1,500
5116 GASOLINE, OIL, & GREASE	7,231	9,000	9,000
5117 MINOR APPARATUS	3,942	8,000	3,000
5118 JANITORIAL SUPPLIES	978	1,000	1,000
5119 CHEMICALS	1,420	3,500	3,500
5122 BOTANICAL & AGRICULTURAL	580	1,500	1,500
5123 OTHER SUPPLIES	1,286	1,500	1,500
5124 POSTAGE	149	100	100
5128 UTILITIES	16,982	25,000	25,000
** CATEGORY TOTALS	34,050	51,270	46,270
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	79	250	250
** CATEGORY TOTALS	79	250	250

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006	
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	360	500	500
5314	MAINTENANCE OF SANITARY SEWER	0	151	250
5322	MAINT. FENCES AND GATES	346	400	400
5323	MAINTENANCE OF BALLFIELDS	19,447	20,000	20,000
5326	MISCELLANEOUS IMPROVEMENT	21,622	24,500	30,000
	** CATEGORY TOTALS	41,775	45,551	51,150
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	13,549	31,350	25,000
5415	RADIO MAINTENANCE	247	300	300
5417	MAINTENANCE OF MOWERS	408	500	500
5419	MAINTENANCE OF PIPE LINES	309	300	300
5425	MAINT. MACHINERY, TOOLS, PUMPS	203	500	500
	** CATEGORY TOTALS	14,716	32,950	26,600
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	950	1,000	1,000
5515	HIRE OF EQUIPMENT	0	409	400
5520	INSURANCE	1,074	973	973
5521	SPECIAL SERVICES	22-	0	0
5525	ADVERTISING	65	0	0
5530	TRAVEL EXPENSE	9	100	250
5540	DUES & SUBSCRIPTIONS	0	15	150
5541	PERMITS, LICENSES, AND TESTING	95	175	400
5550	ELECTRICITY	35,048	40,000	48,000
5555	EDUCATION & TRAINING	34	25	250
5560	GAS FOR HEATING	902	1,200	1,200
	** CATEGORY TOTALS	38,155	43,897	52,623
62- BUILDINGS & STRUCTURES				
6226	PARK STRUCTURES	0	29,000	0
	** CATEGORY TOTALS	0	29,000	0

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
63- EQUIPMENT			
6314 MOWERS & EQUIPMENT	0	0	14,500
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>14,500</u>
*** DEPARTMENT TOTALS	<u>284,859</u>	<u>374,446</u>	<u>373,514</u>

	PAY GRADE	BEGINNING PAY	PERSONNEL SCHEDULE		
			2003-2004	2004-2005	2005-2006
PARKS SUPERVISOR	14	998-1519	01	01	01
PARKS FOREMAN	12	905-1376	01	00	00
SR. PARKS MAINT. WORKER	10	819-1247	01	01	01
PARKS MAINTENANCE WORKER	9	780-1187	02	03	03
			<u>05</u>	<u>05</u>	<u>05</u>

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

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

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
51 – Supplies and Materials	\$4,612	\$6,073	\$6,275
53 – Maint. of Bldg./Structures	1,031	500	10,600
54 – Maintenance of Equipment	201	500	500
55 – Contractual Services	26,854	27,739	29,288
Total	\$32,698	\$34,812	\$46,663

Budget Highlights:

5326 – Misc. Improvements – (PB) – Repaint and epoxy coat pool
 5521 – Professional Services – Contract with YMCA for lifeguards

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 380 SWIMMING POOL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006	
51- SUPPLIES & MATERIALS				
5112	FOOD SUPPLIES	0	75	0
5114	WEARING APPAREL	23	23	300
5117	MINOR APPARATUS	532	500	500
5118	JANITORIAL SUPPLIES	200	275	275
5119	CHEMICALS	1,580	2,000	2,000
5123	OTHER SUPPLIES	66	400	400
5128	UTILITIES	2,210	2,800	2,800
	** CATEGORY TOTALS	<u>4,611</u>	<u>6,073</u>	<u>6,275</u>
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	56	500	3,000
5326	MISCELLANEOUS IMPROVEMENT	975	0	7,600
	** CATEGORY TOTALS	<u>1,031</u>	<u>500</u>	<u>10,600</u>
54- MAINTENANCE OF EQUIPMENT				
5419	MAINTENANCE OF PIPE LINES	33	0	0
5425	MAINT. MACHINERY, TOOLS, PUMPS	169	500	500
	** CATEGORY TOTALS	<u>202</u>	<u>500</u>	<u>500</u>
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	870	850	850
5520	INSURANCE	744	614	614
5521	PROFESSIONAL SERVICES	22,815	23,275	23,624
5550	ELECTRICITY	2,425	3,000	4,200
	** CATEGORY TOTALS	<u>26,854</u>	<u>27,739</u>	<u>29,288</u>
	*** DEPARTMENT TOTALS	<u>===== 32,698</u>	<u>===== 34,812</u>	<u>===== 46,663</u>

Dept. 390 – Golf Course

General Fund

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

ACHIEVEMENTS:

- Reconstructed holes #10, #12 and #16 including cart paths, irrigation and tee boxes.
- Replaced and resurfaced cart paths.

GOALS:

- Continue to repair cart paths in low water areas.
- Continue to improve course playing conditions.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$152,396	\$163,507	\$173,773
51 – Supplies and Materials	26,955	34,010	35,310
53 – Maint. of Bldg./Structures	16,306	14,500	14,500
54 – Maintenance of Equipment	18,462	30,252	18,715
55 – Contractual Services	27,929	30,180	35,516
Total	\$242,049	\$272,449	\$277,814

Budget Highlights:

5122 – Botanical and Agricultural – Increased treatment cost.
5425 – Maint. Machinery & Tools – (RB) – Repair irrigation pumps
5511 – Communications – Replace hand held radio unit for irrigation control

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 390 GOLF COURSE

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	104,090	111,825	119,746
5021 TERMINATION PAY	0	117	0
5022 VACATION BUY BACK	1,821	1,931	2,000
5035 OVERTIME	4,598	3,500	3,500
5040 SAFETY INCENTIVE	175	0	0
5045 LONGEVITY	595	985	1,261
5050 RETIREMENT	10,229	11,616	12,037
5060 GROUP INSURANCE	15,521	18,000	18,000
5065 WORKERS' COMPENSATION	4,248	4,465	5,039
5070 RETIREMENT-DEFERRED COMP	6,246	6,572	6,971
5075 LIFE & DISABILITY INSURANCE	2,363	2,612	2,557
5080 MEDICARE	1,619	1,729	1,834
5085 UNEMPLOYMENT TAXES	892	155	828
** CATEGORY TOTALS	<u>152,397</u>	<u>163,507</u>	<u>173,773</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	343	1,200	500
5114 WEARING APPAREL	764	600	600
5116 GASOLINE, OIL & GREASE	5,840	7,000	7,000
5117 MINOR APPARATUS	3,207	3,000	3,000
5118 JANITORIAL SUPPLIES	1,281	1,500	1,500
5122 BOTANICAL & AGRICULTURAL	13,597	18,000	20,000
5123 OTHER SUPPLIES	91	200	200
5124 POSTAGE	3	10	10
5128 UTILITIES	1,830	2,500	2,500
** CATEGORY TOTALS	<u>26,956</u>	<u>34,010</u>	<u>35,310</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	2,148	2,500	2,500
5326 MISCELLANEOUS IMPROVEMENT	14,158	12,000	12,000
** CATEGORY TOTALS	<u>16,306</u>	<u>14,500</u>	<u>14,500</u>

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 390 GOLF COURSE

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	15,544	25,775	15,000
5413 FIRE APPARATUS	12	127	15
5417 MOWERS	1,581	3,000	3,000
5419 MAINTENANCE OF PIPE LINES	8	0	0
5422 MAINT HEATING & COOLING SYSTEM	1,317	350	200
5425 MAINT. MACHINERY, TOOLS, PUMPS	0	1,000	500
** CATEGORY TOTALS	<u>18,462</u>	<u>30,252</u>	<u>18,715</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	621	800	1,200
5515 HIRE OF EQUIPMENT	50	0	0
5520 INSURANCE	1,420	1,070	1,071
5525 ADVERTISING	319	512	650
5530 TRAVEL EXPENSE	1,640	1,843	1,800
5540 DUES & SUBSCRIPTIONS	495	495	495
5541 PERMITS,LICENSES,TESTING FEES	0	160	0
5550 ELECTRICITY	22,482	24,000	29,000
5560 GAS FOR HEATING	902	1,300	1,300
** CATEGORY TOTALS	<u>27,929</u>	<u>30,180</u>	<u>35,516</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	242,050	272,449	277,814

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
GOLF COURSE MANAGER	21	1482-2255	01	01	01
GOLF COURSE MAINT. TECH	12	905-1376	01	01	01
GOLF COURSE MAINT. WORKER	9	780-1187	02	02	02
			<u>04</u>	<u>04</u>	<u>04</u>

Dept. 410 – Lake**General Fund**

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

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
51 – Supplies and Materials	\$8,375	\$8,200	\$7,500
53 – Maint. of Bldg./Structures	1,978	9,534	1,900
54 – Maintenance of Equipment	580	2,125	1,425
55 – Contractual Services	8,565	9,804	11,638
Total	\$19,497	\$29,663	\$22,463

Budget Highlights:

- 5117 – Minor Apparatus – (PB) - Replace push mowers, weed eaters and hand tools
- 5311 – Maint Bldg. – (RB) – Plumbing & other repairs
- 5326 – Misc. Improvements – (PB) – Signs, buoys, and markers

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 410 LAKE

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	172	250	250
5112 FOOD SUPPLIES	11	0	0
5114 WEARING APPAREL	84	100	100
5116 GASOLINE, OIL, & GREASE	220	150	150
5117 MINOR APPARATUS	143	1,200	500
5118 JANITORIAL SUPPLIES	450	500	500
5123 OTHER SUPPLIES	421	500	500
5128 UTILITIES	6,874	5,500	5,500
** CATEGORY TOTALS	<u>8,375</u>	<u>8,200</u>	<u>7,500</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	1,083	4,384	750
5314 MAINTENANCE OF SANITARY SEWER	0	150	150
5322 MAINT OF FENCES & GATES	33	0	0
5326 MISCELLANEOUS IMPROVEMENT	862	5,000	1,000
** CATEGORY TOTALS	<u>1,978</u>	<u>9,534</u>	<u>1,900</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	580	1,400	1,000
5413 MAINT OF FIRE APPARATUS	0	165	75
5417 MOWERS	0	150	150
5422 MAINT. HEATING & COOLING SYSTM	0	310	100
5425 MAINT. MACHINERY, TOOL, PUMPS	0	100	100
** CATEGORY TOTALS	<u>580</u>	<u>2,125</u>	<u>1,425</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	359	400	400
5520 INSURANCE	267	237	238
5525 ADVERTISING	0	167	0
5550 ELECTRICITY	7,938	9,000	11,000
** CATEGORY TOTALS	<u>8,564</u>	<u>9,804</u>	<u>11,638</u>
*** DEPARTMENT TOTALS	<u>19,497</u>	<u>29,663</u>	<u>22,463</u>

Dept. 420 – City Hall**General Fund**

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

	Actual _2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$29,732	\$31,420	\$32,627
51 – Supplies and Materials	14,204	14,350	15,000
53 – Maint. of Bldg./Structures	14,014	35,050	17,000
54 – Maintenance of Equipment	623	2,550	2,270
55 – Contractual Service	24,201	28,584	32,534
63 – Equipment	0	7,440	0
Total	\$82,774	\$119,394	\$99,431

Budget Highlights:

- 5117 – Minor Apparatus – (RB) – Equipment for sound system in Council Chambers – (PB) – Staff Chairs for Council Chambers
- 5311 – Maintenance Building – Repairs and renovations to City Hall
- 6313 – Communication System (RB) Phone System for Polly Mays Annex

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 420 CITY HALL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	19,302	19,926	20,524
5035 OVERTIME	0	75	0
5040 SAFETY INCENTIVE	50	0	0
5045 LONGEVITY	1,318	1,746	1,826
5050 RETIREMENT	1,943	2,111	2,304
5060 GROUP INSURANCE	3,963	4,500	4,500
5065 WORKERS' COMPENSATION	1,015	1,045	1,222
5070 DEFERRED COMP	1,186	1,194	1,231
5075 LIFE & DISABILITY INSURANCE	439	475	489
5080 MEDICARE	308	314	324
5085 UNEMPLOYMENT COMPENSATION	207	34	207
** CATEGORY TOTALS	<u>29,731</u>	<u>31,420</u>	<u>32,627</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,916	1,600	500
5112 FOOD SUPPLIES	668	750	750
5114 WEARING APPAREL	116	100	150
5116 GASOLINE, OIL & GREASE	0	150	150
5117 MINOR APPARATUS	1,968	2,000	3,800
5117-01 MINOR APPARATUS-POLLY MAYS	37	400	100
5118 JANITORIAL SUPPLIES	2,416	1,800	1,800
5118-01 JANITORIAL SUPPLIES-POLLY MAYS	213	200	250
5122 BOTANICAL & AGRICULTURAL	543	1,500	1,500
5123 OTHER SUPPLIES	1,641	1,600	1,600
5123-01 POLLY MAYS-OTHER SUPPLIES	294	350	300
5128 UTILITIES	2,230	2,800	3,000
5128-01 UTILITIES-POLLY MAYS ANNEX	1,163	1,100	1,100
** CATEGORY TOTALS	<u>14,205</u>	<u>14,350</u>	<u>15,000</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	7,055	30,000	15,000
5311-01 MAINT OF BLDGS-POLLY MAYS ANNEX	6,959	5,000	2,000
5326 MISCELLANEOUS IMPROVEMENT	0	50	0
** CATEGORY TOTALS	<u>14,014</u>	<u>35,050</u>	<u>17,000</u>

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 420 CITY HALL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
54- MAINTENANCE OF EQUIPMENT			
5412 MAINTENANCE OF VEHICLES	0	650	300
5413 MAINT. OF FIRE APPARATUS	115	50	120
5422 MAINT. HEATING & COOLING SYSTM	508	1,500	1,500
5422-01 MAINT. HTG & COOLING-POLLY MAY	0	350	350
** CATEGORY TOTALS	<u>623</u>	<u>2,550</u>	<u>2,270</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	258	600	300
5520 INSURANCE	3,224	3,134	3,134
5521 SPECIAL SERVICES	50	150	0
5550 ELECTRICITY	9,783	14,000	17,000
5550-01 ELECTRICITY-POLLY MAYS ANNEX	6,259	6,500	7,800
5560 GAS FOR HEATING	2,248	1,900	2,000
5560-01 GAS FOR HEATING-POLLY MAYS	2,380	2,300	2,300
** CATEGORY TOTALS	<u>24,202</u>	<u>28,584</u>	<u>32,534</u>
63- EQUIPMENT			
6313 COMMUNICATION SYSTEM	0	7,440	0
** CATEGORY TOTALS	<u>0</u>	<u>7,440</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>82,775</u>	<u>119,394</u>	<u>99,431</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
CUSTODIAN	5	640-974	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 2003-04	Revised 2004-05	Proposed 2005-06
51 – Supplies and Materials	\$14,006	\$15,300	\$13,000
53 – Maintenance of Buildings	0	1,795	0
54 – Maintenance of Equipment	243	250	250
55 – Contractual Services	116,829	91,069	73,702
56 – Miscellaneous	101,473	120,181	120,192
Total	\$232,551	\$228,595	\$207,144

Budget Highlights:

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

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	7,124	6,000	6,000
5117 MINOR APPARATUS	84	0	0
5123 OTHER SUPPLIES	616	2,600	300
5128 UTILITIES	6,181	6,700	6,700
** CATEGORY TOTALS	14,005	15,300	13,000
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	0	1,795	0
** CATEGORY TOTALS	0	1,795	0
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURES & FIXTURES	243	250	250
** CATEGORY TOTALS	243	250	250
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	4,190	4,300	4,300
5515 HIRE OF EQUIPMENT	14,818	13,273	13,273
5520 INSURANCE	1,205	1,007	1,007
5521 SPECIAL SERVICES	3,656	5,500	5,500
5521-10 SPECIAL SERV-TX DEPT OF HEALTH	40,000	16,667	0
5521-11 SPECIAL SERVICES-ATTORNEY FEES	25,310	25,000	23,000
5521-17 BANK CHARGES	3,517	1,000	1,500
5535 RENTS	1,896	1,896	1,896
5540 DUES & SUBSCRIPTIONS	18,426	18,426	18,426
5550 ELECTRICITY	3,811	4,000	4,800
** CATEGORY TOTALS	116,829	91,069	73,702
56- SUNDRY CHARGES			
5611 CONT-HOWARD CO. APPRAISAL	48,301	53,500	53,500
5611-05 CONTRIBUTIONS-VICTIM SERVICES	10,000	15,000	15,000
5611-06 CONTRIBUTION-HOWARD CO SR CNTR	26,000	36,000	36,000
5611-07 CONTRIBUTIONS-MEALS ON WHEELS	1,500	1,500	1,500
5635 TAX COLLECTION FEES	8,653	9,181	9,192
5643 BAD DEBT WRITE-OFF	7,019	5,000	5,000

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
56- SUNDRY CHARGES			
** CATEGORY TOTALS	<u>101,473</u>	<u>120,181</u>	<u>120,192</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	232,550	228,595	207,144

Debt Service

General Fund

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

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
Total Debt Service	\$625,278	\$710,182	\$593,214

Transfers to Other Funds

General Fund

	Actual <u>2003-04</u>	Revised <u>2004-05</u>	Proposed <u>2005-06</u>
Transfer to RSVP	\$15,000	\$16,074	\$17,052
Transfer to Golf Course	16,143	0	0
Transfer to Golf Course Improvement Fund	0	130,000	0
Transfer to Grant Fund	21,368	25,000	25,000
Transfer to EMS Fund	250,000	250,000	250,000
Total	\$302,511	\$421,074	\$292,052

FUND: 002- GENERAL FUND

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
57- DEBT SERVICE			
5701-22 DEBT SVC-POLICE CARS 1999	16,761	0	0
5701-23 DEBT SVC-'99 SANITATION TRUCK	10,062	0	0
5701-24 DEBT SVC-FIRE TRAINING TOWER	19,765	19,765	19,765
5701-25 DEBT SVC-STRT RUBBER TIRE LDR	1,774	0	0
5701-26 DEBT SVC-LNDFL RBR TIRE/CARIER	5,284	0	0
5701-28 DEBT SVC-MUN CT SOFTWARE PKG	3,487	0	0
5701-29 DEBT SVC-99-00 POLICE CARS	28,612	9,537	0
5701-30 DEBT SVC-2000-01 PACKAGE	289,132	289,132	72,283
5701-31 DEBT SVC-POOL SLIDE	10,877	10,877	7,251
5701-32 DEBT SVC-TELEPHONE EQUIPMENT	3,637	3,637	2,728
5701-33 DEBT SVC-2001-02 EQUIPMENT	107,619	107,619	107,619
5701-34 DEBT SVC-2002-03 EQUIPMENT	44,392	44,392	44,392
5701-35 DEBT SVC-2002-03 BULLDOZER	34,095	34,095	34,095
5701-36 DEBT SVC-2003-04 EQUIPMENT	49,781	85,338	85,338
5701-38 DEBT SVC-2004-05 EQUIPMENT	0	105,413	158,119
5701-39 DEBT SVC-COMANCHE TR.RESTROOMS	0	377	4,530
5701-40 DEBT SVC-2005-06 EQUIPMENT	0	0	57,094
** CATEGORY TOTALS	<u>625,278</u>	<u>710,182</u>	<u>593,214</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	625,278	710,182	593,214

FUND: 002- GENERAL FUND

DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
58- TRANSFERS/OTHER FUNDS			
5808-01 TRANSFER TO R S V P FUND	15,000	16,074	17,052
5810 TRANSFER TO GOLF COURSE IMP	16,143	0	0
5810-01 TRANSFER TO GOLF IMP-SUBSIDY	0	130,000	0
5813 TRANSFER TO GRANT FUND	21,368	25,000	25,000
5818 TRANSFER TO EMS FUND	250,000	250,000	250,000
** CATEGORY TOTALS	<u>302,511</u>	<u>421,074</u>	<u>292,052</u>
*** DEPARTMENT TOTALS	=====302,511	=====421,074	=====292,052



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
2005-06

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Balance	\$17,046	\$20,418	\$54,539
Revenues			
Motel Tax Revenue	253,684	270,000	275,000
Rental Revenue	21,354	14,800	17,400
Miscellaneous	(112)	400	400
Contributions	5,000	0	0
Total Revenues	279,926	285,200	292,800
Total Funds Available	296,972	305,618	347,339
Personnel Services	43,015	32,442	48,720
Supplies and Materials	39,351	34,982	31,575
Maintenance of Buildings and Structures	11,521	9,875	7,000
Maintenance of Equipment	12,270	7,042	8,050
Contractual Services	99,315	124,738	107,622
Miscellaneous	42,000	42,000	42,000
Capital Outlay	29,082	0	0
Total Expenditures	276,554	251,079	244,967
Increase (Decrease) in Fund Balance	3,372	34,121	47,833
Ending Fund Balance	\$20,418	\$54,539	\$102,372

FUND: 110- MOTEL TAX

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
TAXES			
4031 MOTEL OCCUPANCY TAXES	253,684	270,000	275,000
** CATEGORY TOTALS	<u>253,684</u>	<u>270,000</u>	<u>275,000</u>
INTEREST INCOME			
4602 INTEREST INCOME	137-	400	400
** CATEGORY TOTALS	<u>137-</u>	<u>400</u>	<u>400</u>
PROPERTIES			
4701 DRCC RENTALS	21,354	14,800	17,400
** CATEGORY TOTALS	<u>21,354</u>	<u>14,800</u>	<u>17,400</u>
MISCELLANEOUS			
4906 RETURNED CHECK FEES	25	0	0
4931 CONTRIBUTIONS	5,000	0	0
** CATEGORY TOTALS	<u>5,025</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 279,926	<u>=====</u> 285,200	<u>=====</u> 292,800

**MOTEL TAX FUND
EXPENDITURES BY DEPARTMENT
2005-06**

<u>DEPARTMENT</u>	<u>ACTUAL 2003-04</u>	<u>ESTIMATED 2004-05</u>	<u>PROPOSED 2005-06</u>
Community Center	\$69,464	\$64,098	\$67,580
Potton House	11,075	11,476	12,075
Municipal Auditorium	28,552	30,228	33,478
Downtown Beautification	7,478	6,924	7,624
Convention & Visitors Bureau	116,882	95,611	80,875
Non-Departmental	43,107	42,742	43,335
TOTAL	\$276,558	\$251,079	\$244,967

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

- Continued facility renovations with painting, HVAC rehab, furniture replacement, and apartment upgrades.
- Improved usage and accessibility to outside facilities with the installation of handrails and benches.

GOALS:

- Continue facility renovations and strip and re wax floors.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$21,507	\$16,371	\$24,360
51 – Supplies and Materials	18,063	16,525	12,275
53 – Maint. Buildings	4,309	8,500	5,500
54 – Maint. of Equipment	4,362	3,042	3,050
55 – Contractual Services	21,223	19,660	22,395
Total	\$69,464	\$64,098	\$67,580

Budget Highlights:

- 5010 – Salaries – Half of salary for CVB coordinator.
- 5117 – Minor Apparatus – (RB) – Purchase of tables and air conditioning unit
- 5311 – Maint. of Bldg.– (RB) – renovate apartment – (PB) – strip and re wax floors
- 5521 – Special Services – Janitorial Services.

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 510 DORA ROBERTS COMMUN. CENT

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	15,723	11,602	16,818
5015 AUTO ALLOWANCE	900	525	900
5035 OVERTIME	0	600	600
5040 SAFETY INCENTIVE	25	0	0
5045 LONGEVITY	1	4	15
5050 RETIREMENT	1,515	1,262	1,913
5060 GROUP INSURANCE	1,651	1,125	2,250
5065 WORKERS' COMPENSATION	50	55	62
5070 RETIREMENT-DEFERRED COMP	925	714	1,023
5075 LIFE & DISABILITY INSURANCE	350	284	406
5080 MEDICARE	240	188	269
5085 UNEMPLOYMENT TAXES	127	12	104
** CATEGORY TOTALS	<u>21,507</u>	<u>16,371</u>	<u>24,360</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	634	200	250
5117 MINOR APPARATUS	6,640	10,000	5,000
5118 JANITORIAL SUPPLIES	710	1,200	1,200
5122 BOTANICAL & AGRICULTURAL	388	300	300
5123 OTHER SUPPLIES	4,176	300	500
5124 POSTAGE	10	25	25
5128 UTILITIES	5,504	4,500	5,000
** CATEGORY TOTALS	<u>18,062</u>	<u>16,525</u>	<u>12,275</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	4,309	8,500	5,500
** CATEGORY TOTALS	<u>4,309</u>	<u>8,500</u>	<u>5,500</u>
54- MAINTENANCE OF EQUIPMENT			
5413 MAINT. FIRE APPARATUS	0	42	50
5414 MAINT COMMUNICATION SYSTEM	56	0	0
5422 MAINT OF HEATING & COOLING SYS	4,306	3,000	3,000
** CATEGORY TOTALS	<u>4,362</u>	<u>3,042</u>	<u>3,050</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	97	0	0

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 510 DORA ROBERTS COMMUN. CENT

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5515 HIRE OF EQUIPMENT	228	150	250
5520 INSURANCE	0	0	1,245
5521 SPECIAL SERVICES	6,937	5,500	5,500
5525 ADVERTISING	296	250	500
5540 DUES & SUBSCRIPTIONS	0	60	0
5541 PERMITS,LICENSES,TESTING FEES	310	0	0
5550 ELECTRICITY	10,469	11,000	12,000
5560 GAS FOR HEATING	2,886	2,700	2,900
** CATEGORY TOTALS	<u>21,223</u>	<u>19,660</u>	<u>22,395</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	69,463	64,098	67,580

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 2003-04	Revised 2004-05	Proposed 2005-06
51 – Supplies and Materials	\$470	\$400	\$500
55 – Contractual Services	5,605	6,076	6,575
56 – Miscellaneous (Contributions)	5,000	5,000	5,000
Total	\$11,075	\$11,476	\$12,075

Budget Highlights:

5611 – Contributions – Contractual payment to Heritage Museum for operations

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 520 POTTON HOUSE

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
51- SUPPLIES & MATERIALS			
5128 UTILITIES	470	400	500
** CATEGORY TOTALS	<u>470</u>	<u>400</u>	<u>500</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	345	350	350
5520 INSURANCE	322	311	310
5521 SPECIAL SERVICES	270	415	415
5550 ELECTRICITY	4,668	5,000	5,500
** CATEGORY TOTALS	<u>5,605</u>	<u>6,076</u>	<u>6,575</u>
56- SUNDRY CHARGES			
5611 CONTRIBUTIONS, GRATUITIES	5,000	5,000	5,000
** CATEGORY TOTALS	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	11,075	11,476	12,075

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 2003-04	Revised 2004-05	Proposed 2005-06
51 – Supplies & Materials	\$4,095	\$5,450	\$5,950
53 – Maint. of Bldg/Structures	924	750	1,000
54 – Maintenance of Equipment	5,520	4,000	5,000
55 – Contractual Services	18,012	20,028	21,528
Total	\$28,552	\$30,228	\$33,478

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 530 AUDITORIUM

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006	
51- SUPPLIES & MATERIALS				
5117	MINOR APPARTUS	110	250	250
5118	JANITORIAL SUPPLIES	441	200	200
5128	UTILITIES	3,545	5,000	5,500
	** CATEGORY TOTALS	4,096	5,450	5,950
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	924	750	1,000
	** CATEGORY TOTALS	924	750	1,000
54- MAINTENANCE OF EQUIPMENT				
5422	MAINT OF HEATING & COOLING SYS	5,520	4,000	5,000
	** CATEGORY TOTALS	5,520	4,000	5,000
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	246	300	300
5520	INSURANCE	4,762	4,678	4,678
5541	PERMITS, LICENSES, TESTING FEES	21	50	50
5550	ELECTRICITY	12,984	15,000	16,500
	** CATEGORY TOTALS	18,013	20,028	21,528
	*** DEPARTMENT TOTALS	28,553	30,228	33,478

Dept. 540 – Downtown Beautification**Motel Tax Fund**

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

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
51 – Supplies & Materials	\$5,236	\$4,150	\$4,350
53 – Maint. of Bldgs/Structures	671	500	500
55 – Contractual Services	1,571	2,274	2,774
Total	\$7,478	\$6,924	\$7,624

Budget Highlights:

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

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

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 540 DOWNTOWN BEAUTIFICATION

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006	
51- SUPPLIES & MATERIALS				
5117	MINOR APPARATUS	178	150	150
5122	BOTANICAL & AGRICULTURAL	166	200	200
5128	UTILITIES	4,893	3,800	4,000
	** CATEGORY TOTALS	<u>5,237</u>	<u>4,150</u>	<u>4,350</u>
53- MAINTENANCE BUILDINGS & STRUCTURES				
5326	MISCELLANEOUS MAINTENANCE	671	500	500
	** CATEGORY TOTALS	<u>671</u>	<u>500</u>	<u>500</u>
55- CONTRACTUAL SERVICES				
5520	INSURANCE	256	274	274
5550	ELECTRICITY	1,315	2,000	2,500
	** CATEGORY TOTALS	<u>1,571</u>	<u>2,274</u>	<u>2,774</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 7,479	<u>=====</u> 6,924	<u>=====</u> 7,624

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

- Promoted local sites of interest through involvement with the Wind Power Trail and the Texas Plains Trail.
- Continued upgrades to the CVB website and Community Calendar of Events.

GOALS:

- Enhance effectiveness of “Promote Big Spring” by increasing participation of local businesses and hotel owners.
- Design, prepare and print in-house new brochures promoting Big Spring and local sites of interest for tourists.
- Oversee construction of a new CVB sign at City Hall.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$21,507	\$16,071	\$24,360
51 – Supplies & Materials	8,397	5,625	5,350
53 – Maint. of Bldgs/Structures	5,617	0	0
54 – Maintenance of Equipment	2,388	0	0
55 – Contractual Services	49,891	73,915	51,165
62 – Buildings & Structures	29,082	0	0
Total	\$116,882	\$95,611	\$80,875

Budget Highlights:

5010 – Salaries – Half of salary for CVB Coordinator
 5123 – Other Supplies – Handouts and brochures
 5521 – Special Services – Fees for entryway billboards
 5521-01 – Funding Requests – Funding to other organizations sponsoring tourism events
 (RB) – Feasibility studies for Amphitheater and Convention/Hotel Center

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 560 CVB

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	15,723	11,351	16,818
5015 AUTO ALLOWANCE	900	525	900
5035 OVERTIME	0	600	600
5040 SAFETY INCENTIVE	25	0	0
5045 LONGEVITY	1	4	15
5050 RETIREMENT	1,515	1,237	1,913
5060 GROUP INSURANCE	1,651	1,125	2,250
5065 WORKERS' COMPENSATION	50	55	62
5070 RETIREMENT-DEFERRED COMP	925	700	1,023
5075 LIFE & DISABILITY INSURANCE	350	278	406
5080 MEDICARE	240	184	269
5085 UNEMPLOYMENT TAXES	127	12	104
** CATEGORY TOTALS	21,507	16,071	24,360
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,246	800	800
5112 FOOD SUPPLIES	113	150	200
5123 OTHER SUPPLIES-HANDOUTS	5,802	4,000	4,000
5124 POSTAGE	236	675	350
** CATEGORY TOTALS	8,397	5,625	5,350
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 BUILDING MAINTENANCE	5,617	0	0
** CATEGORY TOTALS	5,617	0	0
54- MAINTENANCE OF EQUIPMENT			
5422 MAINT OF HEATING & COOLING SYS	2,388	0	0
** CATEGORY TOTALS	2,388	0	0
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	784	1,000	1,000
5521 SPECIAL SERVICES	3,120	4,300	3,000
5521-01 FUNDING REQUESTS	36,566	62,500	40,000
5525 ADVERTISING	2,807	3,500	3,500

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 560 CVB

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5530 TRAVEL EXPENSE	4,927	1,500	2,500
5540 DUES & SUBSCRIPTIONS	1,343	975	975
5541 PERMITS, LICENSES, TESTING FEES	310	140	140
5555 EDUCATION AND TRAINING	34	0	50
** CATEGORY TOTALS	<u>49,891</u>	<u>73,915</u>	<u>51,165</u>
62- BUILDINGS & STRUCTURES			
6226 MISCELLANEOUS STRUCTURES	29,082	0	0
** CATEGORY TOTALS	<u>29,082</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 116,882	<u>=====</u> 95,611	<u>=====</u> 80,875

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
CVB COORDINATOR	19	1278-1945	01	01	01
			<u>01</u>	<u>01</u>	<u>01</u>

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
51- SUPPLIES & MATERIALS			
5123 OTHER SUPPLIES-FEST. OF LIGHTS	142	232	250
5128 UTILITIES	2,950	2,600	2,900
** CATEGORY TOTALS	<u>3,092</u>	<u>2,832</u>	<u>3,150</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	0	125	0
** CATEGORY TOTALS	<u>0</u>	<u>125</u>	<u>0</u>
55- CONTRACTUAL SERVICES			
5520 INSURANCE	151	10	10
5551 ELECTRICITY CAMPGROUND	91	100	100
5552 ELECTRICITY HISTORIC BS	373	375	375
5553 ELECTRICITY AMPHITHEATER	2,400	2,300	2,700
** CATEGORY TOTALS	<u>3,015</u>	<u>2,785</u>	<u>3,185</u>
56- SUNDRY CHARGES			
5612 CONTRIBUTION HERITAGE MU	12,000	12,000	12,000
5641 ADMINISTRATIVE FEES	25,000	25,000	25,000
** CATEGORY TOTALS	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>
*** DEPARTMENT TOTALS	=====43,107	=====42,742	=====43,335

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
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Balance	\$0	\$0	\$0
Revenues	1,006,183	1,055,000	1,050,000
Total Revenues	1,006,183	1,055,000	1,050,000
Total Funds Available	1,006,183	1,055,000	1,050,000
O & M Expenditures	1,006,183	1,055,000	1,050,000
Total Expenditures	1,006,183	1,055,000	1,050,000
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 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
TAXES			
4020 CITY SALES TAXES	1,006,183	1,055,000	1,050,000
** CATEGORY TOTALS	<u>1,006,183</u>	<u>1,055,000</u>	<u>1,050,000</u>
*** DEPARTMENT TOTALS	<u>1,006,183</u>	<u>1,055,000</u>	<u>1,050,000</u>

FUND: 120- ECONOMIC DEVELOPMENT

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	1,006,183	1,055,000	1,050,000
** CATEGORY TOTALS	<u>1,006,183</u>	<u>1,055,000</u>	<u>1,050,000</u>
*** DEPARTMENT TOTALS	<u>1,006,183</u>	<u>1,055,000</u>	<u>1,050,000</u>

CITY OF BIG SPRING

COLLEGE EDUCATION 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.

There is a \$35,000 transfer to General Fund budgeted in 2005-06. This transfer represents revenue in excess of this fund's needs and will cause the fund balance to decrease to approximately \$5,500 by September 30, 2006.

**COLLEGE EDUCATION FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Balance	\$15,650	\$785	\$30,055
Revenues	998	31,270	15,500
Total Revenues	998	31,270	15,500
Total Funds Available	16,648	32,055	45,555
O & M Expenditures	5,863	2,000	5,000
Transfers Out	10,000	0	35,000
Total Expenditures	15,863	2,000	40,000
Increase (Decrease) in Fund Balance	(14,865)	29,270	(24,500)
Ending Fund Balance	\$785	\$30,055	\$5,555

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
GENERAL SALES & SERVICE			
4380 SALE OF SCRAP METAL	945	30,870	15,000
** CATEGORY TOTALS	<u>945</u>	<u>30,870</u>	<u>15,000</u>
INTEREST INCOME			
4602 INTEREST INCOME	54	400	500
** CATEGORY TOTALS	<u>54</u>	<u>400</u>	<u>500</u>
*** DEPARTMENT TOTALS	<u>=====</u> 999	<u>=====</u> 31,270	<u>=====</u> 15,500

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5556 COLLEGE TUITION FEES	5,863	2,000	5,000
** CATEGORY TOTALS	<u>5,863</u>	<u>2,000</u>	<u>5,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 5,863	<u>=====</u> 2,000	<u>=====</u> 5,000

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
58- TRANSFERS/OTHER FUNDS			
5809 TRANSFERS TO GENERAL FUND	10,000	0	35,000
** CATEGORY TOTALS	<u>10,000</u>	<u>0</u>	<u>35,000</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	10,000	0	35,000

CITY OF BIG SPRING

MUNICIPAL COURT SECURITY FUND

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

Health premiums of the court bailiff will be paid from this fund in 2005-06, at a cost of \$ 4,961. The Municipal Court Security Fund is expected to have an ending fund balance of approximately \$7,100 by September 30, 2006.

**MUNICIPAL COURT SECURITY FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Balance	\$13,530	(\$1,982)	\$5,028
Court Security Fees	6,954	7,000	7,000
Miscellaneous	10	10	50
Total Revenues	6,964	7,010	7,050
Total Funds Available	20,494	5,028	12,078
Personnel Services	22,476	0	4,961
Total Expenditures	22,476	0	4,961
Increase (Decrease) in Fund Balance	(15,512)	7,010	2,089
Ending Fund Balance	(\$1,982)	\$5,028	\$7,117

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
FINES & FEES			
4415 MUNICIPAL COURT SECURITY FEES	6,954	7,000	7,000
** CATEGORY TOTALS	<u>6,954</u>	<u>7,000</u>	<u>7,000</u>
INTEREST INCOME			
4602 INTEREST INCOME	10	10	50
** CATEGORY TOTALS	<u>10</u>	<u>10</u>	<u>50</u>
*** DEPARTMENT TOTALS	<u>=====</u> 6,964	<u>=====</u> 7,010	<u>=====</u> 7,050

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

DEPT: 220 MUNICIPAL COURT

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	15,903	0	0
5022 VACATION BUY BACK	932	0	0
5040 SAFETY INCENTIVE	50	0	0
5050 RETIREMENT	1,808	0	0
5055 STANDBY PAY	1,230	0	0
5060 GROUP INSURANCE	0	0	4,961
5065 WORKERS' COMPENSATION	821	0	0
5070 RETIREMENT-DEFERRED COMP	1,088	0	0
5075 LIFE & DISABILITY INSURANCE	377	0	0
5080 MEDICARE	267	0	0
** CATEGORY TOTALS	<u>22,476</u>	<u>0</u>	<u>4,961</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	22,476	0	4,961

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 2005-06 and there is no transfer budgeted from the General Fund to the Improvement Fund.

The #2 green was rebuilt in 2003-04 at a cost of approximately \$26,000. The 2004-05 budget included a \$130,000 subsidy from the General Fund to continue major improvements to the municipal golf course. The funds were used to rebuild numbers 10, 11 and 16 greens. Additionally, a trim mower and a rough mower were replaced in 2004-05 at a cost of \$29,500. There are no capital expenditures budgeted in 2005-06, and it is estimated that there will be a deficit fund balance of \$91,547 at September 30, 2006.

**GOLF COURSE IMPROVEMENT FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Balance	\$27,630	(\$19,609)	(\$90,547)
<u>Receipts</u>			
Interest Income	(90)	(1,000)	(1,000)
Total Receipts	(90)	(1,000)	(1,000)
<u>Transfers-In</u>			
Transfers from General Fund	16,143	130,000	0
Total Transfers-In	16,143	130,000	0
Total Current Receipts	16,053	129,000	(1,000)
Total Funds Available	43,683	109,391	(91,547)
<u>Expenditures</u>			
Contractual Services	0	1,146	0
Capital Outlay	63,292	198,792	0
Total Budgeted Expenditures	63,292	199,938	0
Increase (Decrease) in Fund Balance	(47,239)	(70,938)	(1,000)
Ending Fund Balance	(\$19,609)	(\$90,547)	(\$91,547)

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
INTEREST INCOME			
4602 INTEREST INCOME	90-	1,000-	1,000-
** CATEGORY TOTALS	<u>90-</u>	<u>1,000-</u>	<u>1,000-</u>
SERVICE FEES FROM OTHER FUNDS			
4810 TRANSFER FROM GENERAL FUND	16,143	130,000	0
** CATEGORY TOTALS	<u>16,143</u>	<u>130,000</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 16,053	<u>=====</u> 129,000	<u>=====</u> 1,000-

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

DEPT: 390 GOLF COURSE

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
53- MAINTENANCE BUILDINGS & STRUCTURES			
5326 MISCELLANEOUS STRUCTURES	3,255	0	0
** CATEGORY TOTALS	<u>3,255</u>	<u>0</u>	<u>0</u>
55- CONTRACTUAL SERVICES			
5515 HIRE OF EQUIPMENT	0	1,146	0
** CATEGORY TOTALS	<u>0</u>	<u>1,146</u>	<u>0</u>
62- BUILDINGS & STRUCTURES			
6221 WATER WELLS	0	15,758	0
6226 OTHER STRUCTURES	25,517	153,534	0
** CATEGORY TOTALS	<u>25,517</u>	<u>169,292</u>	<u>0</u>
63- EQUIPMENT			
6314 MOWERS AND EQUIPMENT	0	29,500	0
** CATEGORY TOTALS	<u>0</u>	<u>29,500</u>	<u>0</u>
64- VEHICLES			
6401 MOTOR VEHICLES	34,520	0	0
** CATEGORY TOTALS	<u>34,520</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	===== 63,292	===== 199,938	===== 0

CITY OF BIG SPRING

CORRECTIONAL CENTER FUND

The City of Big Spring owns four correctional facilities for which funding is received from the Federal Bureau of Prisons and the Immigration and Naturalization Service. On July 1, 1996, the City entered into a long-term contract with Cornell Corrections, Inc. to independently operate and manage the correctional facilities. Based upon this contract, the City pays Cornell Corrections the entire amount of funds received from the Bureau of Prisons. In return, Cornell Corrections bought the right to operate the facilities for \$3,700,000 and pays a monthly fee to the City based on the number of inmates housed during the month. This manday revenue, assessed at the rate of seventy cents (\$.70) per prisoner per day, is transferred to the General Fund and is projected to be \$710,345 in fiscal year 2005-06.

**CORRECTIONAL CENTER FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Unrestricted Fund Balance	\$2,467,105	\$2,585,363	\$2,584,037
Beginning Restricted Fund Balance	145,912	3,674	5,000
<u>Receipts</u>			
Correctional Center	51,853,928	54,557,500	55,157,400
Lease Revenue	132,962	139,764	146,915
Interest Income	53,348	85,317	83,466
Total Receipts	52,040,238	54,782,581	55,387,781
Total Funds Available	54,653,255	57,371,618	57,976,818
<u>Expenditures</u>			
Operations and Maintenance	51,063,521	53,764,195	54,355,449
Transfers Out	295,061	300,713	306,939
Manday Fees	691,335	702,625	710,345
Administrative Fees	14,301	15,048	15,048
Total Expenditures	52,064,218	54,782,581	55,387,781
Increase (Decrease) in Restricted Fund Balance	(142,238)	1,326	0
Increase (Decrease) in Unrestricted Fund Balance	118,258	(1,326)	0
Ending Restricted Fund Balance	3,674	5,000	5,000
Ending Unrestricted Fund Balance	\$2,585,363	\$2,584,037	\$2,584,037

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
OTHER AGENCIES				
4215	FEDERAL PRISON SYSTEM (BOP)	51,833,181	54,540,000	55,139,900
4216	INS FUNDS-PRISONERS	20,746	17,500	17,500
	** CATEGORY TOTALS	<u>51,853,927</u>	<u>54,557,500</u>	<u>55,157,400</u>
INTEREST INCOME				
4602	INTEREST INCOME	30,548	69,700	75,000
4609	INTEREST INC-NOTES RECEIVABLE	22,800	15,617	8,466
	** CATEGORY TOTALS	<u>53,348</u>	<u>85,317</u>	<u>83,466</u>
PROPERTIES				
4734	LEASE REVENUE-CORNELL CORR CTR	132,962	139,764	146,915
	** CATEGORY TOTALS	<u>132,962</u>	<u>139,764</u>	<u>146,915</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 52,040,238	<u>=====</u> 54,782,581	<u>=====</u> 55,387,781

**CORRECTIONAL CENTER FUND
EXPENDITURES BY DEPARTMENT
2005-06**

<u>DEPARTMENT</u>	<u>ACTUAL 2003-04</u>	<u>ESTIMATED 2004-05</u>	<u>PROPOSED 2005-06</u>
Correctional Center	\$51,769,157	\$54,481,868	\$55,080,842
Non-Departmental - Transfers Out	295,061	300,713	306,939
TOTAL	\$52,064,218	\$54,782,581	\$55,387,781

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

DEPT: 650 CORRECTIONAL CENTER

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	51,060,095	53,760,870	54,352,099
5521-17 BANK CHARGES	126	25	50
5535 RENTS	3,300	3,300	3,300
** CATEGORY TOTALS	<u>51,063,521</u>	<u>53,764,195</u>	<u>54,355,449</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES-MANDAYS	691,335	702,625	710,345
5641-01 ADMINISTRATIVE FEES-COST STDY	14,301	15,048	15,048
** CATEGORY TOTALS	<u>705,636</u>	<u>717,673</u>	<u>725,393</u>
*** DEPARTMENT TOTALS	<u>=====</u> 51,769,157	<u>=====</u> 54,481,868	<u>=====</u> 55,080,842

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
58- TRANSFERS/OTHER FUNDS			
5809 TRANSFERS TO GENERAL FUND	185,232	225,081	230,381
5809-01 TRANSFER TO GEN FUND-ADMIN FEE	109,829	75,632	76,558
** CATEGORY TOTALS	<u>295,061</u>	<u>300,713</u>	<u>306,939</u>
*** DEPARTMENT TOTALS	=====295,061	=====300,713	=====306,939

CITY OF BIG SPRING

POLICE SEIZURE FUND

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

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

POLICE SEIZURE FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2005-06

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Balance	\$9,808	\$7,089	\$3,564
<u>Revenues</u>			
Seizures	13,296	0	2,500
Interest	102	75	100
Total Revenues	13,398	75	2,600
Total Funds Available	23,206	7,164	6,164
<u>Expenditures</u>			
Supplies and Materials	4,165	3,600	1,000
Maintenance of Equipment	4,417	0	0
Capital Outlay	7,535		
Total Expenditures	16,117	3,600	1,000
Increase (Decrease) in Fund Balance	(2,719)	(3,525)	1,600
Ending Fund Balance	\$7,089	\$3,564	\$5,164

FUND: 615- POLICE SEIZURE

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
OTHER AGENCIES			
4224 SEIZURE FUNDS	13,297	0	2,500
** CATEGORY TOTALS	<u>13,297</u>	<u>0</u>	<u>2,500</u>
INTEREST INCOME			
4602 INTEREST INCOME	102	75	100
** CATEGORY TOTALS	<u>102</u>	<u>75</u>	<u>100</u>
*** DEPARTMENT TOTALS	<u>=====</u> 13,399	<u>=====</u> 75	<u>=====</u> 2,600

FUND: 615- POLICE SEIZURE
 DEPT: 000 NON-DEPARTMENTAL

DIV: 011- POLICE

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
51- SUPPLIES & MATERIALS			
5117 MINOR APPARATUS	3,915	3,600	1,000
5123 OTHER SUPPLIES	250	0	0
** CATEGORY TOTALS	<u>4,165</u>	<u>3,600</u>	<u>1,000</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	4,417	0	0
** CATEGORY TOTALS	<u>4,417</u>	<u>0</u>	<u>0</u>
64- VEHICLES			
6401 MOTOR VEHICLES	7,535	0	0
** CATEGORY TOTALS	<u>7,535</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 16,117	<u>=====</u> 3,600	<u>=====</u> 1,000

CITY OF BIG SPRING

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

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

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

MOORE DEVELOPMENT FOR BIG SPRING, INC.
RECEIPTS AND EXPENDITURES
2005-06

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Balance	\$1,537,493	\$2,050,043	\$2,628,164
<u>Receipts</u>			
Revenues From Other Agencies	994,048	1,000,000	1,000,000
Loan Proceeds	17,866	7,050	18,000
Miscellaneous	46,049	63,500	59,500
Total Receipts	1,057,963	1,070,550	1,077,500
Total Funds Available	2,595,456	3,120,593	3,705,664
<u>Expenditures</u>			
Personnel Services	129,650	129,864	130,640
Facilities	15,028	17,100	19,500
Office	10,555	11,100	11,100
Contractual Services	18,138	21,900	23,500
Insurance	8,029	8,245	8,425
Professional Development	6,346	5,000	5,000
Meetings and Committees	2,225	14,176	3,000
Promotion	16,546	40,000	100,000
Economic/Community Development	336,154	241,544	138,000
Capital Outlay	2,742	3,500	15,000
Total Budgeted Expenditures	545,413	492,429	454,165
Increase (Decrease) in Fund Balance	512,550	578,121	623,335
Ending Fund Balance	\$2,050,043	\$2,628,164	\$3,251,499

MOORE DEVELOPMENT FOR BIG SPRING, INC.
REVENUE BY SOURCE
2005-06

<u>Source</u>	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
<u>Revenue From Other Agencies</u>			
4020 City of Big Spring-Sales Tax	\$994,048	\$1,000,000	\$1,000,000
Subtotal	994,048	1,000,000	1,000,000
<u>Miscellaneous</u>			
4602 Interest Income	35,498	54,000	50,000
Rental Income	6,250	6,000	6,000
Other Sources	4,301	3,500	3,500
Subtotal	46,049	63,500	59,500
<u>Other Financing Sources</u>			
4921 Loan Proceeds	17,866	7,050	18,000
TOTAL	\$1,057,963	\$1,070,550	\$1,077,500

MOORE DEVELOPMENT FOR BIG SPRING, INC.
 EXPENDITURES BY DEPARTMENT
 2005-06

<u>Department</u>	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Moore Development For Big Spring, Inc.	\$545,413	\$492,429	\$454,165
TOTAL	\$545,413	\$492,429	\$454,165

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.

In fiscal year 2004-05 the City Council authorized forgiving a loan from the Cemetery Fund in the amount of \$85,626. Due to a reduction in interfund loans in 2005-06, the ending fund balance position in this fund will improve by approximately by \$78,000 by September 30, 2006, with an estimated ending fund balance of \$596,000.

**CAPITAL REPLACEMENT FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Balance	\$857,697	\$675,845	\$517,859
<u>Receipts</u>			
General Fund	114,589	58,523	48,604
Utility Fund	180,818	203,707	244,222
Cemetery Fund	8,910	8,910	0
Interest Income	46,583	55,000	50,000
Other Income	18,612	11,000	10,000
Total Current Receipts	369,512	337,140	352,826
Total Funds Available	1,227,209	1,012,985	870,685
<u>Expenditures</u>			
Loans to General Fund	0	20,000	0
Loans to Utility Fund	551,364	389,500	275,000
Total Expenditures	551,364	409,500	275,000
<u>Transfers Out</u>			
Cemetery Fund	0	85,626	0
Total Transfers Out	0	85,626	0
Total Budgeted Expenditures	551,364	495,126	275,000
Increase (Decrease) in Fund Balance	(181,852)	(157,986)	77,826
Ending Fund Balance	\$675,845	\$517,859	\$595,685

**CAPITAL REPLACEMENT FUND
REVENUE BY SOURCE
2005-06**

<u>Source</u>	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Clarifier - Wastewater Plant	\$67,936	\$22,645	\$0
2002-03 WWTP Improvements	51,405	51,405	51,405
Crew Cab Trucks (2) 1999	6,469	0	0
2003-04 Digester & Birdwell Lift Station	0	42,347	42,347
2003-04 Decant Basins	55,008	82,512	82,512
2004-05 Water Treatment Plant Projects	0	2,123	25,480
North Final Clarifier	0	2,675	32,099
Wastewater Treatment Plant Renovations	0	0	10,379
Automobiles-Police Department 1999	16,761	0	0
Automobiles-Police Department 2000	28,612	9,537	0
Sanitation Truck-1999	10,062	0	0
Rubber Tire Loader	1,774	0	0
Rubber Tire Loader/Tool Carrier	5,284	0	0
Municipal Court Software	3,487	0	0
Water Slides	10,877	10,877	7,251
Telephone System Equipment	3,637	3,637	2,728
Caterpillar Dozer	34,095	34,095	34,095
Comanche Trail Park Restrooms	0	377	4,530
Cemetery Irrigation	8,910	8,910	0
Interest Income	46,583	55,000	50,000
Auction Proceeds	18,612	11,000	10,000
TOTAL	\$369,512	\$337,140	\$352,826

**CAPITAL REPLACEMENT FUND
EXPENDITURES BY DEPARTMENT
2005-06**

<u>Loans</u>	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Decant Basins	\$364,364	\$0	\$0
Birdwell Lift Station Repair & Digester	187,000	0	0
Comanche Trail Park Restrooms	0	20,000	0
North Final Clarifier	0	277,000	0
Water Treatment Plant Projects	0	112,500	0
Wastewater Treatment Plant Renovations	0	0	275,000
Total Loans	551,364	409,500	275,000
<u>Transfers Out</u>			
Cemetery Fund	0	85,626	0
Total Transfers Out	0	85,626	0
TOTAL EXPENDITURES	\$551,364	\$495,126	\$275,000

CITY OF BIG SPRING

CAPEHART SEWER LINE REPLACEMENT FUND

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

In addition to the TDHCA funding, the City contributed \$70,000 cash match to the project. These matching funds were transferred from the Utility Fund in 2004-05.

**CAPEHART SEWER LINE RELACEMENT FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Balance	\$0	\$0	\$0
Receipts			
Grant Proceeds	0	350,000	0
Transfers-In	0	70,000	0
Total Current Receipts	0	420,000	0
Total Funds Available	0	420,000	0
Capital Outlay-Sewer Line Replacement	0	420,000	0
Total Expenditures	0	420,000	0
Increase (Decrease) in Fund Balance	0	0	0
Ending Fund Balance	\$0	\$0	\$0

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
OTHER AGENCIES			
4227	0	350,000	0
** CATEGORY TOTALS	<u>0</u>	<u>350,000</u>	<u>0</u>
SERVICE FEES FROM OTHER FUNDS			
4811	0	70,000	0
** CATEGORY TOTALS	<u>0</u>	<u>70,000</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 0	<u>=====</u> 420,000	<u>=====</u> 0

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

DEPT: 710 CAPEHART SEWER LINE REPL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
62- BUILDINGS & STRUCTURES			
6214 CAPEHART SEWER LINE REPLACEMNT	0	420,000	0
** CATEGORY TOTALS	<u>0</u>	<u>420,000</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 0	<u>=====</u> 420,000	<u>=====</u> 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 sewer services to the citizens of Big Spring, and prices for these services are set at a level that is expected to recover all costs associated with providing the services as well as generate a profit.

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

- ▶ Operating fund balances are those undesignated and unencumbered funds that are available for unexpected or emergency 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 2005-06 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 \$310,000 at September 30, 2006. The 2005-06 budget includes capital expenses of \$320,000 to be funded through this restricted escrow account for water line replacement (\$150,000), backwash pump rehabilitation (\$25,000), filter rehabilitation (\$20,000), alum system renovation (\$50,000) and tile replacement for four sludge drying beds (\$75,000).

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

CITY OF BIG SPRING

UTILITY FUND

(continued)

salaries and benefits totaling \$49,400, which will be a 1.75% cost of living adjustment (COLA) for all employees and a merit increase for approximately 50% of the employees.

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 9.3%, in fiscal year 2005-06. This increase will be passed through to the City's water customers through a rate increase in the consumption rate, which will increase from \$2.35 to \$2.47 per 1,000 gallons of water consumed. Additionally, base commercial sewer rates will increase in 2005-06, from \$11.75 to \$16.75 per month (which includes the \$2.00 sewer surcharge discussed above), which is an increase of \$5.00 per month per commercial account. This is the first increase in base sewer rates since October 2000 and the increase is necessary to help fund the costs of maintenance and major renovations to the aging wastewater treatment plant. Maintenance and capital upgrades to the treatment plant will total over \$1.2 million for the three year period from 2003-04 through the 2005-06 proposed budget. Additionally, the wastewater discharge rate will increase for both residential and commercial accounts by 50¢ per 1,000 gallons of water consumption. Residential discharge rates will increase from 80¢ to \$1.30 per 1,000 gallons of water usage and commercial discharge rates will increase from \$1.20 to \$1.70 per 1,000 gallons of water usage. The increase in the base commercial sewer rate is expected to generate an additional \$46,200 annually and the increase in the discharge rates is expected to generate an additional \$187,500 annually.

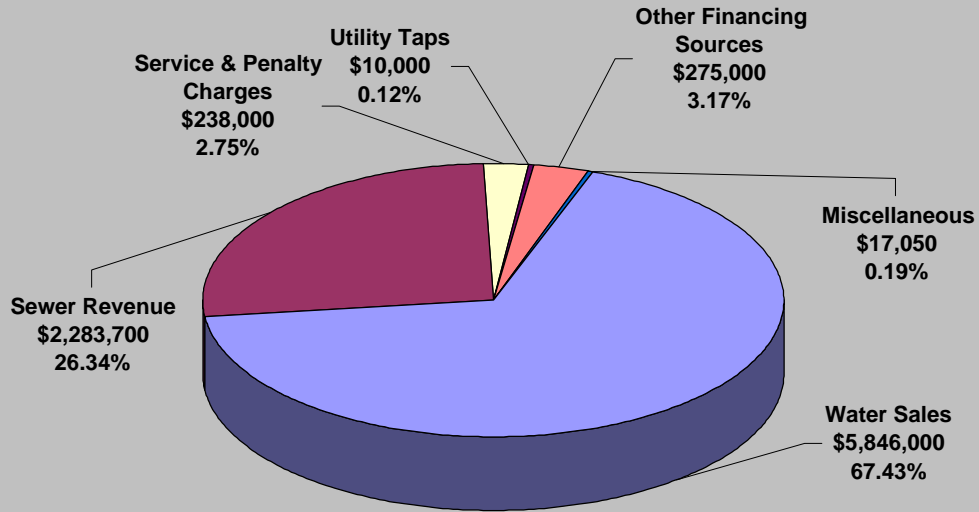
Capital expenses in the amount of \$842,000 are included in this year's budget. An estimated \$320,000 of that total will be funded from accumulated cash restricted through Council action specifically for capital purchases (as explained more fully earlier in this narrative). Of the remaining capital budget, \$275,000 will be financed through a loan from the Capital Revolving Fund. This loan will be financed over five years with estimated debt service requirements in fiscal year 2005-06 of \$10,380. Annual debt service for 2006-07 through 2009-10 will be \$62,275 with final debt service in 2010-11 in the amount of \$51,895. Total interest payments over the life of the loan will be approximately \$36,375.

The remaining capital expense of \$247,000 represents the completion of the North final clarifier project approved and begun in 2004-05. The project construction is expected to be 10% complete at September 30, 2005 and will be completed in 2005-06. It should be noted that the entire project total of \$277,000 was financed in 2004-05 and is included in other financing sources. Therefore, the unexpended balance of \$247,000 is shown as an increase in ending fund balance for 2004-05 and a corresponding decrease in fund balance for 2005-06. Without this carry-over expense, unrestricted fund balance would increase by approximately \$11,000 in 2005-06.

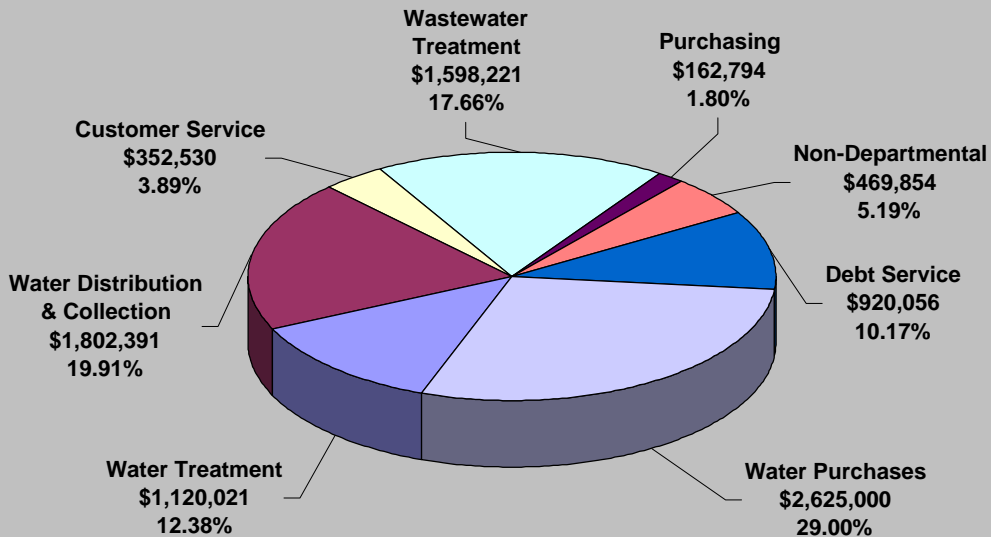
CITY OF BIG SPRING

FISCAL YEAR 2005-06

UTILITY FUND REVENUE



UTILITY FUND EXPENSES



UTILITY FUND
SUMMARY OF RECEIPTS AND EXPENSES
2005-06

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Unrestricted Fund Equity	\$708,728	\$691,478	\$789,299
Beginning Restricted Fund Equity	590,477	563,222	465,222
<u>Receipts</u>			
Water	5,582,765	5,625,000	5,846,000
Sewer Revenue	1,801,256	2,050,000	2,283,700
Service & Penalty Charges	214,082	243,000	238,000
Utility Taps	15,501	10,000	10,000
Utility System	2,537	2,755	2,250
Other Financing Sources	685,832	460,413	275,000
Miscellaneous	17,743	21,150	14,800
Total Current Receipts	8,319,716	8,412,318	8,669,750
Total Funds Available	9,618,921	9,667,018	9,924,271
<u>Expenses</u>			
Personnel Services	2,016,163	2,171,366	2,203,950
Supplies and Materials	2,964,254	2,879,947	3,121,555
Maintenance of Land	767	650	650
Maintenance of Structures	289,491	284,069	287,450
Maintenance of Equipment	362,222	456,776	399,365
Contractual Services	664,338	707,317	813,277
Miscellaneous	441,925	463,283	462,564
Debt Service - Equipment	325,476	365,016	374,700
Capital Outlay	746,075	461,554	842,000
Total Expenses	7,810,711	7,789,978	8,505,511
<u>Transfers-Out</u>			
Debt Service - Bonds	553,510	549,832	545,356
Other Funds	0	72,687	0
Total Transfers-Out	553,510	622,519	545,356
Total Budgeted Expenses	8,364,221	8,412,497	9,050,867
Increase (Decrease) in Restricted Fund Equity	(27,255)	(98,000)	(155,000)
Increase (Decrease) in Unrestricted Fund Equity	(17,250)	97,821	(226,117)
Ending Restricted Fund Equity	563,222	465,222	310,222
Ending Unrestricted Fund Equity	\$691,478	\$789,299	\$563,182

FUND: 405- WATER AND SEWER

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006	
GENERAL SALES & SERVICE				
4350	WATER SALES	5,582,765	5,625,000	5,846,000
4355	SEWAGE DISPOSAL	1,801,256	2,050,000	2,283,700
4361	LATE CHARGES	173,790	180,000	180,000
4363	SERVICE RESTORATION FEES	21,815	45,000	40,000
4364	NEW SERVICE FEES	18,477	18,000	18,000
4370	NEW WATER TAPS	10,843	5,000	5,000
4371	NEW SEWER TAPS	4,658	5,000	5,000
	** CATEGORY TOTALS	<u>7,613,604</u>	<u>7,928,000</u>	<u>8,377,700</u>
INTEREST INCOME				
4602	INTEREST INCOME	2,742	800	2,000
4607	INTEREST INCOME ESCROW	7,592	14,550	7,000
	** CATEGORY TOTALS	<u>10,334</u>	<u>15,350</u>	<u>9,000</u>
MISCELLANEOUS				
4900	CASH OVER/(SHORT)	63	0	0
4905	OTHER INCOME	2,638	700	1,000
4906	RETURNED CHECK FEES	3,822	4,300	4,000
4907	SALE OF GARBAGE BAGS	886	800	800
4915	UTILITY SYSTEM REPAIRS	987	255	250
4916	SEWER DUMPING AT WWTP	1,550	2,500	2,000
4921	OTHER FINANCING SOURCES	685,832	460,413	275,000
	** CATEGORY TOTALS	<u>695,778</u>	<u>468,968</u>	<u>283,050</u>
	*** DEPARTMENT TOTALS	<u>8,319,716</u>	<u>8,412,318</u>	<u>8,669,750</u>

**UTILITY FUND
EXPENSES BY DEPARTMENT
2005-06**

<u>Department</u>	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
705 Water Treatment	\$1,189,098	\$1,111,995	\$1,120,021
710 Water Distribution	1,901,198	1,875,468	1,802,391
735 Customer Service	339,579	341,343	352,530
740 Wastewater Treatment	1,036,039	1,072,413	1,598,221
745 Purchasing	141,150	141,308	162,794
000 Non-Departmental	450,893	472,435	469,854
000 Transfers Out	0	72,687	0
000 Debt Service - Bonds	553,510	549,832	545,356
000 Debt Service - Capital Equipment	325,476	365,016	374,700
000 Water Purchases	2,427,278	2,410,000	2,625,000
TOTAL	\$8,364,221	\$8,412,497	\$9,050,867

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 the permit renewal process through the Texas Commission on Environmental Quality (TCEQ).
- Initiated a three phase in-house filter rehabilitation.
- Completed valve replacements for the sedimentation and sludge basins.

GOALS:

- Continue in-house filter rehabilitation.
- Renovate the alum system to meet new regulations
- Maintain 100% compliance with Texas Commission on Environmental Quality (TCEQ) rules and regulations.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$326,709	\$382,646	\$394,146
51 – Supplies and Materials	280,803	225,475	249,975
52 – Maintenance of Land	317	200	200
53 – Maint. Of Bldgs/Structures	7,388	8,100	9,100
54 – Maintenance of Equipment	39,161	36,925	32,375
55 – Contractual Services	262,896	290,182	339,225
62 – Building & Structures	243,410	148,466	70,000
63 – Equipment	0	20,000	25,000
64 – Vehicles	28,414	0	0
Total	\$1,189,098	\$1,111,995	\$1,120,021

Budget Highlights:

- 5124 – Postage – Cost to mail annual Consumer Confidence Report
- 5311 – Maint. of Buildings – (PB) – Remodel operations control room
- 5425 – Maint. of Machinery & Tools – (RB) – Rebuild pressure control valve on low side turbine and rebuild Capehart booster pump
- 5515 – Hire of Equipment – Phillips Pond sludge removal
- 5521 – Special Services – Lab analysis fees – (RB & PB) – New requirement for additional monthly analysis on finished water
- 6213 – Water Treatment – (RB) – Sedimentation Basin Valves (\$32,500) and Sludge Basin Flapper Valves (\$12,500) – (PB) – Finish Sedimentation Basin Valves (\$27,500), Backwash Pump (\$25,000) and Alum Renovation (\$50,000)
- 6213 – 01 – Filter Rehabilitation – (RB & PB) – Filter Rehab (\$20,000)
- 6213 – 03 – Sludge Management – (RB) – Remainder of Decant Basins project from 2003-04
- 6311 – Machinery & Equipment – (RB) – Low Side Pump # 2 Rehab (\$20,000)

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	197,553	231,639	237,935
5022 VACATION BUY BACK	1,345	1,227	1,500
5035 OVERTIME	27,450	30,000	30,000
5045 LONGEVITY	9,030	10,302	10,661
5050 RETIREMENT	21,588	26,626	29,414
5055 STANDBY PAY	5,040	5,200	5,200
5060 GROUP INSURANCE	31,785	39,469	38,861
5065 WORKERS' COMPENSATION	11,506	12,882	13,947
5070 RETIREMENT-DEFERRED COMP	13,203	15,063	15,720
5075 LIFE & DISABILITY INSURANCE	4,313	5,987	6,248
5080 MEDICARE	2,263	2,596	3,004
5085 UNEMPLOYMENT TAXES	1,630	1,656	1,656
** CATEGORY TOTALS	<u>326,706</u>	<u>382,647</u>	<u>394,146</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,488	2,200	2,200
5112 FOOD SUPPLIES	85	150	150
5114 WEARING APPAREL	2,028	3,000	3,000
5116 GASOLINE, OIL, & GREASE	6,298	6,000	6,000
5117 MINOR APPARATUS	7,717	5,500	5,000
5118 JANITORIAL SUPPLIES	622	750	750
5119 CHEMICALS	180,614	130,000	150,000
5120 MEDICAL AND SURGICAL	0	75	75
5123 OTHER SUPPLIES	413	700	500
5124 POSTAGE	2,269	2,100	2,300
5128 UTILITIES	79,268	75,000	80,000
** CATEGORY TOTALS	<u>280,802</u>	<u>225,475</u>	<u>249,975</u>
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	317	200	200
** CATEGORY TOTALS	<u>317</u>	<u>200</u>	<u>200</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	1,632	2,000	3,000
5313 MAINT. OF TREATMENT PLANTS	5,256	5,000	5,000
5317 MAINT. OF STANDPIPES & RESERV	0	100	100
5322 MAINTENANCE OF FENCES & GATES	500	1,000	1,000
** CATEGORY TOTALS	<u>7,388</u>	<u>8,100</u>	<u>9,100</u>

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	648	675	1,275
5412 VEHICLE MAINTENANCE	3,355	4,000	4,000
5413 MAINTENANCE OF FIRE APPARATUS	54	0	150
5415 MAINTENANCE OF RADIOS	362	400	400
5417 MAINTENANCE OF MOWERS	306	1,000	500
5419 MAINTENANCE OF PIPE LINES	1,766	400	400
5421 MAINTENANCE OF SIGNAL SYSTEMS	119	150	150
5422 MAINT HEATING & COOLING SYSTEM	405	300	500
5425 MAINT. MACHINERY, TOOLS, PUMPS	32,146	30,000	25,000
** CATEGORY TOTALS	39,161	36,925	32,375
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,415	2,500	2,500
5515 HIRE OF EQUIPMENT	15,062	25,500	25,000
5520 INSURANCE	5,105	2,925	3,925
5521 SPECIAL SERVICES	11,659	15,000	16,000
5521-05 SPECIAL SERVICES-ENGINEERS	6,884	2,000	10,000
5521-14 SPECIAL SERVICES-TCEQ	5,257	5,257	5,500
5525 ADVERTISING	0	700	200
5530 TRAVEL EXPENSE	1,498	2,000	2,000
5540 DUES & SUBSCRIPTIONS	0	1,800	1,800
5541 PERMITS, LICENSES, TESTING FEES	4,662	1,500	700
5550 ELECTRICITY	208,915	230,000	270,000
5555 EDUCATION & TRAINING	158	0	600
5560 GAS FOR HEATING	1,282	1,000	1,000
** CATEGORY TOTALS	262,897	290,182	339,225
62- BUILDINGS & STRUCTURES			
6213 WATER TREATMENT	0	72,500	50,000
6213-01 FILTER REHABILITATION	0	20,000	20,000
6213-03 SLUDGE MANAGEMENT PLAN	162,477	55,966	0
6213-04 SCADA SYSTEM UPGRADE	80,933	0	0
** CATEGORY TOTALS	243,410	148,466	70,000

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
63- EQUIPMENT			
6311 MACHINERY AND EQUIPMENT	0	20,000	25,000
** CATEGORY TOTALS	<u>0</u>	<u>20,000</u>	<u>25,000</u>
64- VEHICLES			
6401 MOTOR VEHICLES	28,414	0	0
** CATEGORY TOTALS	<u>28,414</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 1,189,098	<u>=====</u> 1,111,995	<u>=====</u> 1,120,021

	PAY GRADE	PERSONNEL SCHEDULE BEGINNING PAY	2003-2004	2004-2005	2005-2006
WATER & WASTEWATER MANAGER	22	1636-2489	01	01	01
WATER TREATMENT SUPERVISOR	16	1102-1677	01	01	01
SR. PLANT OPERATOR	14	998-1519	00	01	01
PLANT OPERATOR	12	905-1376	06	05	05
			<u>08</u>	<u>08</u>	<u>08</u>

Dept. 710 – Distribution and Collection

Utility Fund

The Distribution and Collection (D & C) Department provides for the operation, maintenance and construction of the City's water distribution and wastewater collection system as well as meter testing and administration of the utilities division. In FY 2002-03, department personnel repaired 225 main brakes ranging from ¾" to 20" in size.

ACHIEVEMENTS:

- Completed 75% of the GPS mapping of the city's utilities.
- Completed the change-out of 60% of the reported years zero consumption meters in the system.
- Acquired and complete updates on hand drawn water system maps.
- Completed Capehart sewer line replacement project with funding assistance from the Texas Community Development Program.

GOALS:

- Continue GPS mapping program on the city infrastructure to be used for long-term record keeping and accuracy.
- Replace non-functional fire hydrants in the system identified by the fire department in annual testing.
- Continue large meter testing program to insure high volume customer's meters are tested on an annual basis to insure accuracy.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$965,200	\$1,020,650	\$1,019,152
51 – Supplies and Materials	87,423	87,080	86,680
53 – Maint. of Bldg./Structures	261,730	262,450	262,450
54 – Maintenance of Equipment	232,897	240,376	212,853
55 – Contractual Services	73,987	66,780	71,256
56 – Judgments & Damages	250	719	0
63 – Equipment	260,181	150,000	150,000
64 – Vehicles	19,530	47,413	0
Total	\$1,901,198	\$1,875,468	\$1,802,391

Budget Highlights:

- 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
- 5424 – Fire Hydrants – (PB) – Repairs to fire hydrants
- 5515 – Hire of Equipment – Annual backhoe leases
- 6316 – Distribution Lines – Annual line replacement program
- 6401 – Motor Vehicles – (RB) – One ton utility truck and ¾ ton extended bed pickup

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	615,563	604,060	632,564
5021 TERMINATION PAY	1,158	1,500	800
5022 VACATION BUY BACK	3,372	3,658	4,000
5035 OVERTIME	62,801	63,000	65,000
5040 SAFETY INCENTIVE	475	0	0
5045 LONGEVITY	8,906	8,775	9,222
5050 RETIREMENT	63,347	68,131	75,323
5055 STANDBY PAY	13,000	13,000	13,000
5060 GROUP INSURANCE	98,238	158,897	113,303
5065 WORKERS' COMPENSATION	30,467	30,450	34,124
5070 RETIREMENT-DEFERRED COMP	38,688	38,542	40,255
5075 LIFE & DISABILITY INSURANCE	13,630	15,319	16,000
5080 MEDICARE	10,025	10,143	10,593
5085 UNEMPLOYMENT TAXES	5,531	5,175	4,968
** CATEGORY TOTALS	965,201	1,020,650	1,019,152
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	5,903	5,500	5,000
5112 FOOD SUPPLIES	179	180	180
5114 WEARING APPAREL	10,850	10,000	10,000
5116 GASOLINE, OIL, & GREASE	51,029	53,000	53,000
5117 MINOR APPARATUS	15,769	15,000	15,000
5118 JANITORIAL SUPPLIES	887	600	600
5119 CHEMICALS	859	600	800
5120 MEDICAL & SURGICAL SUPPLIES	111	0	100
5123 OTHER SUPPLIES	1,568	1,900	1,700
5124 POSTAGE	270	300	300
** CATEGORY TOTALS	87,425	87,080	86,680
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	250	450	450
5314 MAINTENANCE OF SANITARY SEWERS	13,676	12,000	12,000
5318 MAINT. PAVED & UNPAVED STREETS	247,803	250,000	250,000
** CATEGORY TOTALS	261,729	262,450	262,450

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	0	376	1,003
5412 VEHICLE MAINTENANCE	112,970	128,200	100,000
5413 FIRE APPARATUS	50	0	50
5415 RADIO	2,378	2,300	2,300
5419 MAINTENANCE OF PIPE LINES	62,883	57,000	55,000
5420 METERS AND SETTINGS	51,335	50,000	50,000
5424 FIRE HYDRANTS	995	0	2,000
5425 MAINT. MACHINERY, TOOLS, PUMPS	2,287	2,500	2,500
** CATEGORY TOTALS	232,898	240,376	212,853
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	4,704	5,200	5,200
5515 HIRE OF EQUIPMENT	30,022	42,500	44,000
5520 INSURANCE	8,062	7,006	7,006
5521 SPECIAL SERVICES	82-	100	100
5521-05 SPECIAL SERVICES-ENGINEERS	23,100	5,000	8,000
5530 TRAVEL EXPENSE	1,124	3,486	4,000
5540 DUES & SUBSCRIPTIONS	1,684	2,400	1,450
5541 PERMITS,LICENSES,TESTING FEES	800	888	1,000
5555 EDUCATION & TRAINING	4,573	200	500
** CATEGORY TOTALS	73,987	66,780	71,256
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	250	719	0
** CATEGORY TOTALS	250	719	0
63- EQUIPMENT			
6311 MACHINERY AND EQUIPMENT	13,915	0	0
6316 DISTRIBUTION LINES	246,266	150,000	150,000
** CATEGORY TOTALS	260,181	150,000	150,000
64- VEHICLES			
6401 MOTOR VEHICLES	19,530	47,413	0
** CATEGORY TOTALS	19,530	47,413	0
*** DEPARTMENT TOTALS	1,901,198	1,875,468	1,802,391

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
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PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
DIRECTOR OF PUBLIC WORKS	24	1993-3033	01	01	01
D & C MANAGER	22	1636-2489	01	01	01
D & C SUPERINTENDENT	19	1278-1945	01	01	01
UTILITY CONST. SUPERVISOR	16	1102-1677	01	01	01
ENGINEERING DESIGN TECHNICIAN	16	1102-1677	01	01	00
SR. UTILITY SERVICE WORKER	12	905-1376	09	09	09
ADMINISTRATIVE ASSISTANT	12	905-1376	01	01	01
ADMINISTRATIVE TECHNICIAN	10	819-1247	01	01	01
UTILITY SERVICE WORKER	9	780-1187	09	09	09
			25	25	24

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:

- Completed update of billing software and associated training for staff.
- Implemented new system for delinquent billing that has reduced the amount sent to the collection agency by 10%.
- Coordinated with the Distribution and Collection Department to implement new meter inventory system.

GOALS:

- Improve customer service through internet and direct credit card payments.
- Determine feasibility and implement Automated Meter Reading (AMR) system.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$247,307	\$270,157	\$279,616
51 – Supplies and Materials	45,910	51,350	54,200
54 – Maintenance of Equipment	11,951	12,950	12,052
55 – Contractual Services	7,993	6,886	6,662
64 – Vehicles	26,418	0	0
Total	\$339,579	\$341,343	\$352,530

Budget Highlights:

5110 – Office Supplies – Cost of forms (bills, late notices, blue bar paper) – (PB) – One validator, burster and laser printer

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 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	167,538	187,359	194,380
5021 TERMINATION PAY	3,645	149	0
5022 VACATION BUY BACK	361	456	500
5035 OVERTIME	249	500	500
5040 SAFETY INCENTIVE	325	0	0
5045 LONGEVITY	4,671	2,294	2,706
5050 RETIREMENT	16,381	18,663	20,423
5060 GROUP INSURANCE	32,142	37,474	36,461
5065 WORKERS' COMPENSATION	4,075	4,074	4,865
5070 RETIREMENT-DEFERRED COMP	10,024	10,558	10,915
5075 LIFE & DISABILITY INSURANCE	3,450	4,196	4,338
5080 MEDICARE	2,592	2,778	2,872
5085 UNEMPLOYMENT TAXES	1,853	1,656	1,656
** CATEGORY TOTALS	247,306	270,157	279,616
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	6,896	11,000	13,500
5112 FOOD SUPPLIES	130	150	150
5114 WEARING APPAREL	1,194	1,200	1,200
5116 GASOLINE, OIL, & GREASE	5,599	6,200	6,500
5117 MINOR APPARATUS	806	1,000	1,000
5120 MEDICAL & SURGICAL SUPPLIES	8	0	50
5123 OTHER SUPPLIES	3	0	0
5124 POSTAGE	30,578	31,000	31,000
5126 MERCHANDISE FOR SALES	696	800	800
** CATEGORY TOTALS	45,910	51,350	54,200
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	8,839	7,500	8,552
5412 VEHICLE MAINTENANCE	2,463	4,950	3,000
5415 MAINTENANCE OF RADIOS	567	450	450
5420 MAINT. OF METERS AND SETTINGS	81	50	50
** CATEGORY TOTALS	11,950	12,950	12,052

FUND: 405- WATER AND SEWER

DIV: 002- FINANCE

DEPT: 735 WATER OFFICE-CUSTOMER SVC

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,848	1,600	1,600
5520 INSURANCE	1,881	1,472	1,472
5521 SPECIAL SERVICES	3,759	3,000	3,000
5530 TRAVEL EXPENSE	41	300	200
5540 DUES AND SUBSCRIPTIONS	116	135	90
5541 PERMITS, LICENSES, & TESTING FEES	349	369	0
5555 EDUCATION AND TRAINING	0	10	300
** CATEGORY TOTALS	<u>7,994</u>	<u>6,886</u>	<u>6,662</u>
64- VEHICLES			
6401 MOTOR VEHICLES	<u>26,418</u>	<u>0</u>	<u>0</u>
** CATEGORY TOTALS	<u>26,418</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>===== 339,579</u>	<u>===== 341,343</u>	<u>===== 352,530</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
CUSTOMER SERVICE SUPERVISOR	16	1102-1677	01	01	01
UTILITY BILLING TECHNICIAN	12	905-1376	01	01	01
CUSTOMER SERVICE TECHNICIAN	12	905-1376	02	02	02
CUSTOMER SERVICE CLERK	10	819-1247	02	02	02
METER READER	9	780-1187	02	02	02
			<u>08</u>	<u>08</u>	<u>08</u>

Dept. 740 – Wastewater Treatment

Utility Fund

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

ACHIEVEMENTS:

- Rehabilitated Banks Lift Station.
- Rehabilitated North Final Clarifier.
- Completed the permit renewal process through the Texas Commission on Environmental Quality (TCEQ).

GOALS:

- Rehabilitate major plant components including the primary grit system, blower system and the south final clarifier.
- Replace tiles in four sludge drying beds.
- Maintain 100% compliance with Texas Commission on Environmental Quality (TCEQ) rules and regulations.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$389,029	\$414,220	\$423,793
51 – Supplies and Materials	114,933	96,375	96,000
53 – Maint. of Bldgs/Structures	17,404	10,700	14,400
54 – Maintenance of Equipment	77,305	165,150	139,200
55 – Contractual Services	269,246	290,293	327,828
62 – Building & Structures	139,708	72,175	597,000
63 – Equipment	0	23,500	0
64 – Vehicles	28,414	0	0
Total	\$1,036,039	\$1,072,413	\$1,598,221

Budget Highlights:

- 5117 – Minor Apparatus – Lab supplies – (RB) – Lab microscope, filters & sampling bottles
- 5313 – Maintenance of Treatment Plant – Two 6” valves for sludge drying beds
- 5322 – Fences and Gates – (PB) – Fence around Birdwell Lift Station
- 5425 – Maintenance Machinery & Tools – (RB) – Plant lighting (\$11,800), lift stations (\$33,000), main lift/relift pumps (\$23,000), chemical systems (\$19,600), other components (14,000)
(PB) – West sand filter rehab (\$18,000), digester flare system (\$40,000), relift pump rehab (\$25,000), and digester recirculation pumps (\$15,000)
- 6213 – Treatment Plants – (RB) – Begin rehabilitation of North Final Clarifier and Banks lift station
(PB) – Completion of North Final Clarifier project (\$247,000), four sludge drying beds (\$75,000) and Wastewater Treatment Plant project (\$275,000), including south final clarifier, blower header and air header piping and primary grit system
- 6311 – Machinery & Equipment – (RB) – 6” portable diesel pump

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	230,298	242,781	249,182
5021 TERMINATION PAY	0	2,326	0
5022 VACATION BUY BACK	2,114	3,732	4,000
5035 OVERTIME	47,614	45,000	45,000
5045 LONGEVITY	4,796	5,914	6,117
5050 RETIREMENT	26,527	28,375	31,775
5055 STANDBY PAY	3,980	3,900	3,900
5060 GROUP INSURANCE	40,123	47,223	46,223
5065 WORKERS' COMPENSATION	6,106	7,098	7,532
5070 RETIREMENT-DEFERRED COMP	16,206	16,052	16,982
5075 LIFE & DISABILITY INSURANCE	5,204	6,380	6,750
5080 MEDICARE	4,198	4,224	4,469
5085 UNEMPLOYMENT TAXES	1,863	1,215	1,863
** CATEGORY TOTALS	389,029	414,220	423,793
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	539	600	600
5112 FOOD SUPPLIES	41	150	150
5114 WEARING APPAREL	3,569	4,000	4,000
5116 GASOLINE, OIL, & GREASE	13,063	11,000	11,000
5117 MINOR APPARATUS	2,840	7,500	3,000
5118 JANITORIAL SUPPLIES	800	950	950
5119 CHEMICALS	84,635	65,000	70,000
5122 BOTANICAL & AGRICULTURAL	110	100	100
5123 OTHER SUPPLIES	748	2,000	1,100
5124 POSTAGE	106	75	100
5128 UTILITIES	8,482	5,000	5,000
** CATEGORY TOTALS	114,933	96,375	96,000
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	723	500	500
5313 MAINT. OF TREATMENT PLANTS	15,753	8,000	10,000
5314 MAINTENANCE OF SANITARY SEWERS	929	1,000	200
5318 MAINT. PAVED & UNPAVED STREETS	0	200	200
5322 FENCES AND GATES	0	1,000	3,500
** CATEGORY TOTALS	17,405	10,700	14,400

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	6,623	12,450	11,500
5413 MAINT OF FIRE APPARATUS	260	150	150
5414 COMMUNICATION SYSTEMS	59	0	0
5415 MAINTENANCE OF RADIOS	482	550	550
5417 MAINTENANCE OF MOWERS	348	500	500
5419 MAINTENANCE OF PIPE LINES	661	500	500
5421 MAINTENANCE OF SIGNAL SYSTEM	506	500	500
5422 MAINT HEATING & COOLING SYSTEM	487	500	500
5425 MAINT. MACHINERY, TOOLS, PUMPS	67,879	150,000	125,000
** CATEGORY TOTALS	<u>77,305</u>	<u>165,150</u>	<u>139,200</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,490	2,500	2,500
5515 HIRE OF EQUIPMENT	6,710	4,000	3,000
5520 INSURANCE	3,181	2,378	2,378
5521 SPECIAL SERVICES	27,784	22,000	22,000
5521-05 SPECIAL SERVICES-ENGINEERS	18,655	7,500	8,000
5521-14 SPECIAL SERVICES-TCEQ	18,065	17,965	18,500
5525 ADVERTISING	177	700	200
5530 TRAVEL EXPENSE	1,492	2,000	2,000
5540 DUES & SUBSCRIPTIONS	45	150	150
5541 PERMITS,LICENSES,TESTING FEES	499	3,000	1,000
5550 ELECTRICITY	187,933	225,000	265,000
5555 EDUCATION & TRAINING	0	100	100
5560 GAS FOR HEATING	2,216	3,000	3,000
** CATEGORY TOTALS	<u>269,247</u>	<u>290,293</u>	<u>327,828</u>
62- BUILDINGS & STRUCTURES			
6213 TREATMENT PLANTS	139,708	72,175	597,000
** CATEGORY TOTALS	<u>139,708</u>	<u>72,175</u>	<u>597,000</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	23,500	0
** CATEGORY TOTALS	<u>0</u>	<u>23,500</u>	<u>0</u>
64- VEHICLES			
6401 MOTOR VEHICLES	28,414	0	0
** CATEGORY TOTALS	<u>28,414</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 1,036,039	<u>=====</u> 1,072,413	<u>=====</u> 1,598,221

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
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PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
WASTEWATER TREAT.PLANT SUPER.	16	1102-1677	01	01	01
SR. PLANT OPERATOR	14	998-1519	00	02	02
PLANT OPERATOR	12	905-1376	07	06	06
			08	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:

- Re-evaluated and updated inventory to delete obsolete items in order to stock items with greater turnover.

GOALS:

- Finalize revision of Purchasing Policy & Procedures Manual.
- Implement a purchase order and requisition system in conjunction with encumbrance accounting.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$87,918	\$83,692	\$87,243
51 – Supplies and Materials	7,314	7,105	9,400
52 – Maintenance of Land	450	450	450
53 – Maint. of Bldg./Structures	2,969	2,500	1,500
54 – Maintenance of Equipment	909	1,375	2,885
55 – Contractual Services	41,590	46,186	61,316
Total	\$141,150	\$141,308	\$162,794

Budget Highlights:

- 5110 – Office Supplies – (RB) – Desk & file cabinet for Purchasing Agent – (PB) – File cabinets and shelving
- 5311 – Maintenance of Buildings – (RB) – Renovate receiving counter
- 5411 – Maint. of Furniture & Fixtures – (PB) – Annual maintenance fee on inventory system software
- 5535 – Rent – (PB) – Rental contract with Airpark renegotiated to include all rented space – annual increase \$16,692

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 745 MATERIAL CONTROL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	47,113	54,058	55,745
5021 TERMINATION PAY	8,950	0	0
5022 VACATION BUY BACK	865	0	0
5035 OVERTIME	2,768	2,100	2,500
5040 SAFETY BONUS	100	0	0
5045 LONGEVITY	1,091	0	371
5050 RETIREMENT	6,122	5,890	6,311
5055 STANDBY PAY	2,620	2,600	2,600
5060 GROUP INSURANCE	7,926	9,000	9,000
5065 WORKERS' COMPENSATION	3,983	4,097	4,700
5070 DEFERRED COMP	3,738	3,332	3,373
5075 LIFE & DISABILITY INSURANCE	1,204	1,324	1,341
5080 MEDICARE	969	877	888
5085 UNEMPLOYMENT COMPENSATION	470	414	414
** CATEGORY TOTALS	87,919	83,692	87,243
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,554	2,700	3,500
5112 FOOD SUPPLIES	0	0	100
5114 WEARING APPAREL	512	530	550
5116 GASOLINE, OIL AND GREASE	193	500	1,650
5117 MINOR APPARATUS	1,623	700	700
5118 JANITORIAL SUPPLIES	862	500	500
5120 MEDICAL & SURGICAL	0	25	0
5123 OTHER SUPPLIES	20	100	100
5124 POSTAGE	204	300	600
5126 MERCHANDISE FOR SALES	467-	0	0
5128 UTILITIES	1,811	1,750	1,700
** CATEGORY TOTALS	7,312	7,105	9,400
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	450	450	450
** CATEGORY TOTALS	450	450	450

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 745 MATERIAL CONTROL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	2,969	2,500	1,500
** CATEGORY TOTALS	<u>2,969</u>	<u>2,500</u>	<u>1,500</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. OF FURNITURE & FIXTURES	0	0	1,560
5412 MAINTENANCE OF VEHICLES	107	900	750
5413 FIRE APPARATUS	75	75	75
5422 MAINT HEATING & COOLING SYSTEM	199	400	400
5425 MAINTENANCE OF MACHINERY	528	0	100
** CATEGORY TOTALS	<u>909</u>	<u>1,375</u>	<u>2,885</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,149	1,680	1,600
5520 INSURANCE	311	36	36
5521 SPECIAL SERVICES	100	0	0
5525 ADVERTISING	350	500	500
5530 TRAVEL EXPENSE	0	1,000	500
5535 RENT	23,088	25,870	39,780
5540 DUES & SUBSCRIPTIONS	453	500	500
5541 PERMITS,LICENSES,TESTING FEES	288	0	0
5550 ELECTRICITY	9,011	9,400	11,200
5560 GAS FOR HEATING	6,840	7,200	7,200
** CATEGORY TOTALS	<u>41,590</u>	<u>46,186</u>	<u>61,316</u>
*** DEPARTMENT TOTALS	<u>141,149</u>	<u>141,308</u>	<u>162,794</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
PURCHASING AGENT	19	1278-1945	01	01	01
INVENTORY SPECIALIST	10	819-1247	01	01	01
			<u>02</u>	<u>02</u>	<u>02</u>

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 2003-04	Revised 2004-05	Proposed 2005-06
51 – Supplies and Materials	\$2,427,871	\$2,412,562	\$2,625,300
53 – Maint. Bldg Structures	0	319	0
55 – Contractual Services	8,625	6,990	6,990
56 – Miscellaneous	441,675	426,564	462,564
Total	\$2,878,171	\$2,882,435	\$3,094,854

Budget Highlights:

5128 – Utilities – Water purchases from CRMWD

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

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

DIV: 021- PUBLIC WORKS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
51- SUPPLIES & MATERIALS			
5123 OTHER SUPPLIES	593	2,562	300
5128 UTILITIES	2,427,278	2,410,000	2,625,000
** CATEGORY TOTALS	<u>2,427,871</u>	<u>2,412,562</u>	<u>2,625,300</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	0	319	0
** CATEGORY TOTALS	<u>0</u>	<u>319</u>	<u>0</u>
55- CONTRACTUAL SERVICES			
5520 INSURANCE	469	94	94
5521 SPECIAL SERVICES	4,196	4,500	4,500
5521-17 BANK CHARGES	2,064	500	500
5535 RENT	1,896	1,896	1,896
** CATEGORY TOTALS	<u>8,625</u>	<u>6,990</u>	<u>6,990</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES	384,113	402,564	402,564
5643 BAD DEBT WRITE-OFF	57,562	60,000	60,000
** CATEGORY TOTALS	<u>441,675</u>	<u>462,564</u>	<u>462,564</u>
*** DEPARTMENT TOTALS	<u>2,878,171</u>	<u>2,882,435</u>	<u>3,094,854</u>

Debt Service

Utility Fund

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

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
Total Debt Service	\$325,476	\$365,016	\$374,700

Transfers to Other Funds

Utility Fund

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
Transfer to I & S 2002	553,510	549,832	545,356
Transfer to General Fund	0	2,687	0
Transfer to Capehart Fund	0	70,000	0
Total	\$553,510	\$622,519	\$545,356

FUND: 405- WATER AND SEWER

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	7,847	0	0
** CATEGORY TOTALS	<u>7,847</u>	<u>0</u>	<u>0</u>
57- DEBT SERVICE			
5701 DEBT SERVICE	1,380-	0	0
5701-06 DEBT SVC-WATER DIST PICKUPS	6,469	0	0
5701-07 DEBT SVC-PRIMARY CLARIFIER	67,936	22,645	0
5701-08 DEBT SVC-2000-01 PACKAGE	47,341	47,341	11,835
5701-09 DEBT SVC-2001-02 EQUIPMENT	23,097	23,097	23,097
5701-10 DEBT SVC-2002-03 EQUIPMENT	41,751	41,751	41,751
5701-11 DEBT SVC-2002-03 WWTP PROJECTS	51,405	51,405	51,405
5701-12 DEBT SVC-2003-04 EQUIPMENT	16,797	28,794	28,794
5701-13 DEBT SVC-03-04 WTP BASINS	55,008	82,512	82,512
5701-14 DEBT SVC-03-04 WWTP PROJECTS	0	42,347	42,347
5701-15 DEBT SVC-2004-05 EQUIPMENT	0	10,001	15,001
5701-16 DEBT SVC-2004-05 WTP PROJECTS	0	2,123	25,480
5701-17 DEBT SVC-2004-05 CLARIFIER	0	2,675	32,099
5701-18 DEBT SVC-05-06 WWTP PROJECTS	0	0	10,379
5731 INTEREST	9,205	10,325	10,000
** CATEGORY TOTALS	<u>317,629</u>	<u>365,016</u>	<u>374,700</u>
*** DEPARTMENT TOTALS	<u>=====</u> 325,476	<u>=====</u> 365,016	<u>=====</u> 374,700

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

DIV: 080- INTERGOVERNMENTAL EXPENDI

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
58- TRANSFERS/OTHER FUNDS			
5806 TRANSFER I&S 2002	553,510	549,832	545,356
5809 TRANSFER TO GENERAL FUND	0	2,687	0
5814 TRANSFER TO CAPEHART FUND	0	70,000	0
** CATEGORY TOTALS	<u>553,510</u>	<u>622,519</u>	<u>545,356</u>
*** DEPARTMENT TOTALS	=====553,510	=====622,519	=====545,356

CITY OF BIG SPRING

AIRPARK FUND

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

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

- ▶ Operating fund balances are those undesignated and unencumbered funds that are available for unexpected or emergency 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. The 2004-05 budget included the transfer of \$100,000 from restricted principal to operations to cover the costs associated with the preparation of the Airport Layout Plan as well as payment to the General Fund in the amount of \$63,500 for the purchase of the Wilderness Camp building. In 2005-06, the corpus will be drawn down by \$158,500, of which \$100,000 is for the City's portion of the hangar construction (partially funded by TxDOT's non-primary entitlement grant), \$23,500 for the City's match on the runway overlay grant, and \$35,000 for a backhoe. It is estimated that the balance in the restricted investment account at the end of 2005-06 will be \$1,449,584.

The Airpark Fund remits monthly administrative fees to the General Fund for services provided by several General Fund departments. The total amount of administrative fees to be paid to the General Fund is determined in an annual study conducted by an independent consulting firm. These fees for fiscal year 2005-06 are estimated to be \$92,009. Raises for the Airpark Fund employees are budgeted at \$7,700 in 2005-06, which includes increases in salary and benefits.

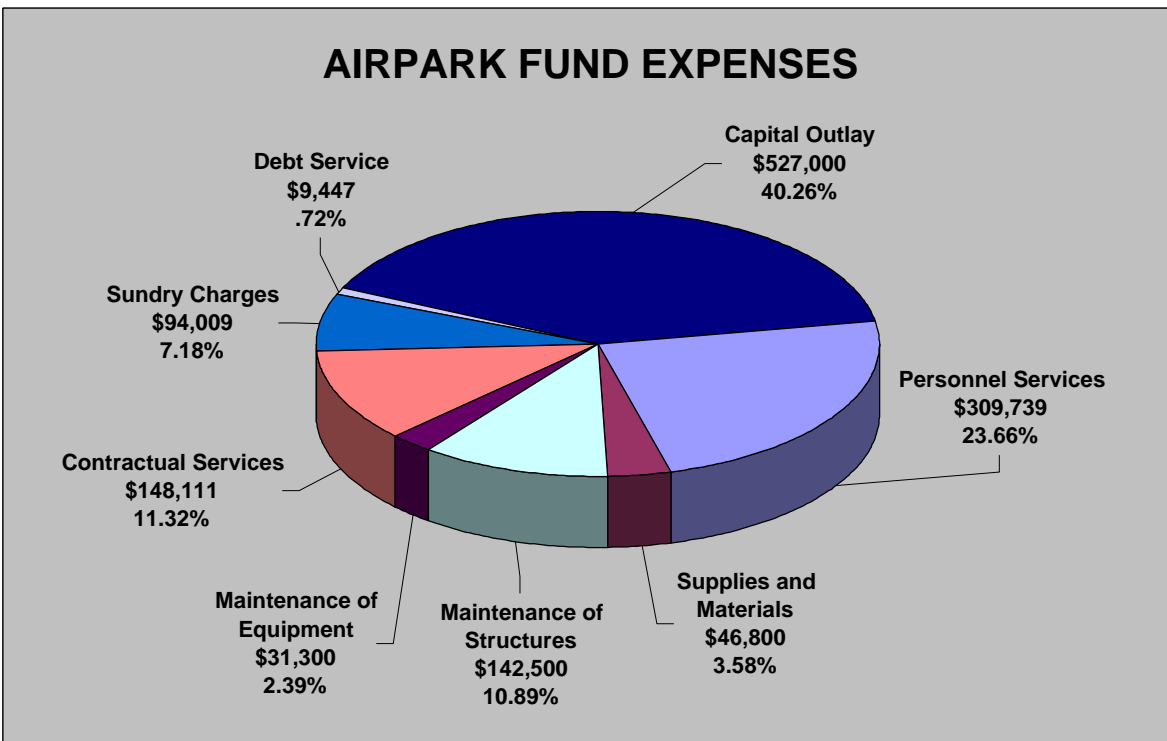
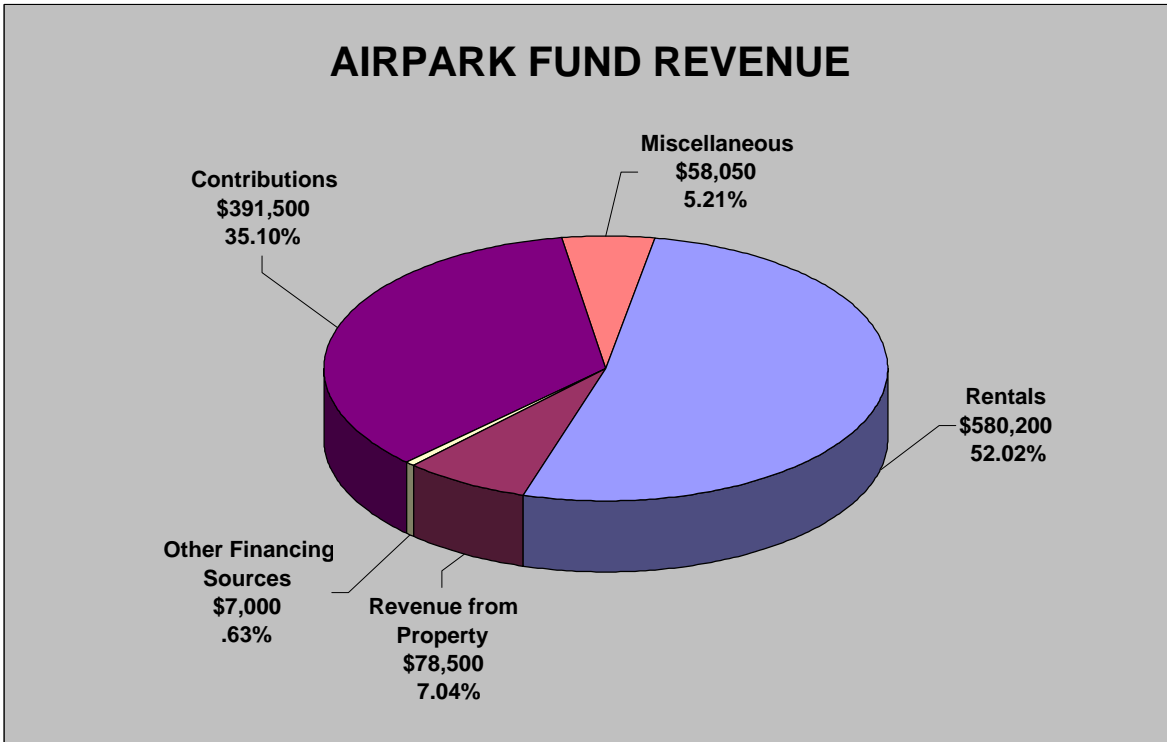
There are two Texas Department of Transportation – Aviation Division grants that will be funded in 2005-06. The first is a non-primary entitlement grant in the amount of \$150,000 that will be used to construct an eight-plane hangar. This grant requires a 25%, or \$50,000, cash match. However, it is estimated that the hangar will cost \$250,000. The City will fund the required cash match as well as an additional \$50,000, for a total of \$100,000, which will be taken from the restricted reserves discussed above. The second grant is the design phase of a Capital Improvement Program (CIP) for runway overlay. TxDOT will fund \$211,500 and the City's 10% match of \$23,500 will be funded through the restricted investment account.

It is anticipated that construction of the new hangar will be completed by January 2006. Rental revenue for 2005-06 is expected to increase by \$7,200, with each of the eight hangar spaces renting for \$125 per month. However, due to fairly static rental revenue and increases in operating expenses, it is anticipated that the Airpark Fund will experience some cash flow problems in its general operations



CITY OF BIG SPRING

FISCAL YEAR 2005-06



AIRPARK FUND
SUMMARY OF RECEIPTS AND EXPENSES
2005-06

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Unrestricted Fund Equity	\$141,199	(\$4,137)	\$39,849
Beginning Restricted Fund Reserves	1,771,584	1,771,584	1,608,084
<u>Receipts</u>			
Rentals	551,006	556,000	580,200
Revenue From Property	79,473	78,000	78,500
Contributions	498,281	30,000	391,500
Other Financing Sources	0	0	7,000
Miscellaneous Revenue	24,011	49,050	58,050
Total Current Receipts	1,152,771	713,050	1,115,250
Total Funds Available	3,065,554	2,480,497	2,763,183
<u>Expenses</u>			
Personnel Services	296,560	300,081	309,739
Supplies and Materials	45,984	44,050	46,800
Maintenance of Structures	115,455	131,100	142,500
Maintenance of Equipment	34,357	40,750	31,300
Contractual Services	157,797	147,941	148,111
Sundry Charges	109,282	96,609	94,009
Capital Outlay	530,139	63,500	527,000
Debt Service	8,533	8,533	9,447
Total Expenses	1,298,107	832,564	1,308,906
Increase (Decrease) in Restricted Fund Reserves	0	(163,500)	(158,500)
Increase (Decrease) in Unrestricted Fund Equity	(145,336)	43,986	(35,156)
Ending Restricted Fund Reserves	1,771,584	1,608,084	1,449,584
Ending Unrestricted Fund Equity	(\$4,137)	\$39,849	\$4,693

FUND: 410- AIRPARK

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
INTEREST INCOME			
4602 INTEREST INCOME	23,353	46,000	55,000
** CATEGORY TOTALS	<u>23,353</u>	<u>46,000</u>	<u>55,000</u>
PROPERTIES			
4707 MINERAL LEASE	4,936	3,500	4,000
4709 LEASE OF LAND	74,537	74,500	74,500
4731 BUILDING RENTAL	549,977	555,000	579,200
4732 EQUIPMENT RENTAL	1,029	1,000	1,000
** CATEGORY TOTALS	<u>630,479</u>	<u>634,000</u>	<u>658,700</u>
MISCELLANEOUS			
4905 OTHER INCOME	633	3,000	3,000
4906 RETURNED CHECK FEES	25	50	50
4921 OTHER FINANCING SOURCES	0	0	7,000
4931 CONTRIBUTIONS	498,281	30,000	391,500
** CATEGORY TOTALS	<u>498,939</u>	<u>33,050</u>	<u>401,550</u>
*** DEPARTMENT TOTALS	<u>1,152,771</u>	<u>713,050</u>	<u>1,115,250</u>

**AIRPARK FUND
EXPENSES BY DEPARTMENT
2005-06**

<u>Department</u>	<u>ACTUAL 2003-04</u>	<u>ESTIMATED 2004-05</u>	<u>PROPOSED 2005-06</u>
Airpark	\$1,288,618	\$823,781	\$1,299,159
Non-Departmental	956	250	300
Debt Service	8,533	8,533	9,447
TOTAL	\$1,298,107	\$832,564	\$1,308,906

Dept. 610 - Airpark

Airpark Fund

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

ACHIEVEMENTS

- Hosted/coordinated several aviation events including the National Hang Gliding Competition, Young Eagles Youth Flight Orientation, and the U.S. Aerobatic Team practice.
- Upgraded Pilot Lounge at Airport Terminal using self-help resources.
- Began landscaping project around Cornell Flightline Prison.

GOALS:

- Construct new aircraft T-Hangers.
- Continue landscaping program to improve facility image.
- Begin engineering and design for the Runway Overlay project funded through TxDot.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$296,559	\$300,081	\$309,739
51 – Supplies and Materials	45,984	44,050	46,800
53 – Maint. of Bldg./Structures	115,455	131,100	142,500
54 – Maintenance of Equipment	34,357	40,750	31,300
55 - Contractual Services	156,840	147,691	147,811
56 – Miscellaneous	109,282	96,609	94,009
62 – Building & Structures	530,139	63,500	485,000
63 – Equipment	0	0	7,000
64 – Vehicles	0	0	35,000
Total	\$1,288,618	\$823,781	\$1,299,159

Budget Highlights:

5122 – Botanical and Agricultural – Landscaping around terminal, entryway and prison
 5311 – Building Maintenance – Building Rehab Program and routine maintenance
 5326 – Misc. Improvements – (PB) – Irrigation System on southside of Flightline Prison
 5515 – Hire of Equipment – (RB) – Includes prorated cost of backhoe lease – (PB) – Discontinue backhoe lease
 5641 – Administrative Fees – Fees paid to the General Fund for services provided
 6200 – Buildings – (RB) – Purchase of Wilderness Camp from General Fund – (PB) T-Hangers
 6311 – Machinery & Equipment – (PB) - Sweeper
 6404 – Heavy Equipment – (PB) – Purchase skidsteer to replace leased backhoe

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	213,325	207,745	214,733
5021 TERMINATION PAY	448	1,245	0
5022 VACATION BUY BACK	998	2,204	1,066
5035 OVERTIME	3,069	3,000	3,000
5040 SAFETY INCENTIVE	300	0	0
5045 LONGEVITY	4,152	4,978	4,911
5050 RETIREMENT	19,884	21,479	23,333
5055 STANDBY PAY	2,620	2,600	2,600
5060 GROUP INSURANCE	23,447	29,179	29,920
5065 WORKERS' COMPENSATION	6,926	7,170	8,019
5070 RETIREMENT-DEFERRED COMP	12,145	12,151	12,470
5075 LIFE & DISABILITY INSURANCE	4,527	4,830	4,956
5080 MEDICARE	3,147	3,198	3,282
5085 UNEMPLOYMENT TAXES	1,571	302	1,449
** CATEGORY TOTALS	296,559	300,081	309,739
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,224	3,300	2,800
5112 FOOD SUPPLIES	160	200	200
5114 WEARING APPAREL	1,612	2,135	2,200
5116 GASOLINE, OIL, & GREASE	17,824	11,000	13,000
5117 MINOR APPARATUS	6,703	7,500	7,500
5118 JANITORIAL SUPPLIES	2,161	1,865	2,000
5119 CHEMICALS	6	250	200
5120 MEDICAL AND SURGICAL	35	100	100
5122 BOTANICAL AND AGRICULTURAL SUP	6,419	8,000	8,000
5123 OTHER SUPPLIES	1,767	2,500	3,100
5124 POSTAGE	178	200	200
5128 UTILITIES	6,895	7,000	7,500
** CATEGORY TOTALS	45,984	44,050	46,800
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	57,400	60,000	70,000
5314 MAINTENANCE OF SANITARY SEWER	0	100	500
5318 MAINT. PAVED & UNPAVED STREETS	572	2,500	0
5318-01 ROUTINE AIRPORT MNT PGM (RAMP)	40,964	60,000	60,000
5320 STREET MARKERS & SIGNS	579	2,000	1,000
5322 MAINTENANCE OF FENCES & GATES	2,575	3,000	2,000
5326 MISCELLANEOUS IMPROVEMENT	2,910	1,500	3,500
5327 MAINTENANCE OF RAILROAD SPUR	3,559	0	3,500
5328 MAINT. RUNWAYS, TAXIWAYS	628	0	0
5329 MAINT. AIRFIELD LIGHTING	6,269	2,000	2,000
** CATEGORY TOTALS	115,456	131,100	142,500

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	31,254	34,450	27,000
5413 MAINTENANCE OF FIRE APPARATUS	220	300	300
5414 MAINT OF COMMUNICATION SYSTEMS	42	0	0
5415 MAINTENANCE OF RADIOS	912	1,000	1,000
5417 MOWERS	1,009	1,000	1,000
5419 MAINT OF PIPE LINES	0	250	250
5422 MAINT HEATING & COOLING SYSTEM	175	3,000	1,000
5423 SERVICE CONNECTIONS & LINES	552	0	0
5425 MAINT. MACHINERY, TOOLS, PUMPS	193	750	750
** CATEGORY TOTALS	34,357	40,750	31,300
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	7,994	8,700	8,700
5515 HIRE OF EQUIPMENT	7,593	7,080	0
5520 INSURANCE	40,309	47,311	47,311
5521 SPECIAL SERVICES	35,807	13,000	15,000
5521-03 MASTER PLAN - AIRPARK	0	1,000	1,000
5521-05 SPECIAL SERVICES-ENGINEERING	0	1,000	1,000
5525 ADVERTISING	1,409	1,400	1,400
5530 TRAVEL EXPENSE	3,302	3,800	3,000
5540 DUES & SUBSCRIPTIONS	2,550	1,800	1,800
5541 PERMITS, LICENSES, TESTING FEES	264	300	300
5550 ELECTRICITY	49,785	54,000	60,000
5555 EDUCATION & TRAINING	71	300	300
5560 GAS FOR HEATING	7,756	8,000	8,000
** CATEGORY TOTALS	156,840	147,691	147,811
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	0	2,600	0
5641 ADMINISTRATIVE FEES	107,575	92,009	92,009
5643 BAD DEBT EXPENSE	1,707	2,000	2,000
** CATEGORY TOTALS	109,282	96,609	94,009

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
62- BUILDINGS & STRUCTURES			
6200 BUILDINGS	0	63,500	250,000
6229 RUNWAYS & AIRFIELD LIGHTING	530,139	0	235,000
** CATEGORY TOTALS	530,139	63,500	485,000
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	0	7,000
** CATEGORY TOTALS	0	0	7,000
64- VEHICLES			
6404 HEAVY EQUIPMENT	0	0	35,000
** CATEGORY TOTALS	0	0	35,000
*** DEPARTMENT TOTALS	1,288,618	823,781	1,299,159

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
AIRPORT DIRECTOR	24	1993-3033	01	01	01
AIRPORT MAINT. SUPERINTENDENT	18	1217-1851	01	01	01
AIRPORT MAINT. TECHNICIAN	12	905-1376	01	01	01
AIRPORT MAINTENANCE WORKER	9	780-1187	03	03	03
ADMINISTRATIVE ASSISTANT	12	905-1376	01	01	01
			07	07	07

Non-Departmental

Airpark Fund

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

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
55 -Contractual Services	\$956	\$250	\$300

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5521-17 BANK CHARGES	956	250	300
** CATEGORY TOTALS	<u>956</u>	<u>250</u>	<u>300</u>
*** DEPARTMENT TOTALS	=====956	=====250	=====300

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 2003-04	Revised 2004-05	Proposed 2005-06
Total Debt Service	\$8,533	\$8,533	\$9,447

FUND: 410- AIRPARK

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
57- DEBT SERVICE			
5701-01 DEBT SVC-2001-02 PICKUP	3,842	3,842	3,842
5701-02 DEBT SVC-2002-03 MOWERS	4,691	4,691	4,691
5701-03 DEBT SVC-2005-06 SWEEPER	0	0	914
** CATEGORY TOTALS	<u>8,533</u>	<u>8,533</u>	<u>9,447</u>
*** DEPARTMENT TOTALS	=====8,533	=====8,533	=====9,447



CITY OF BIG SPRING

EMERGENCY MEDICAL SERVICES FUND

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

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

The financial master plan adopted by the City Council in 1980 and amended in 1998 designates that an amount equal to ten percent (10%) of the annual operating expenditures be set aside in the operating fund reserves at the end of the year. The 2005-06 budget does not provide adequate funding for operating reserves. The operating retained earnings balance is projected to decrease to approximately \$48,000 at the end of fiscal year 2005-06, which will be the sixth consecutive year that the fund has had positive retained earnings.

This budget includes raises of \$22,800, which includes salary and benefits. This will provide a 1.75% increase in base pay and an 8.9% increase in certification pay for an overall increase of 3% in department salaries. There are no capital expenditures budgeted in the EMS Fund for 2005-06.

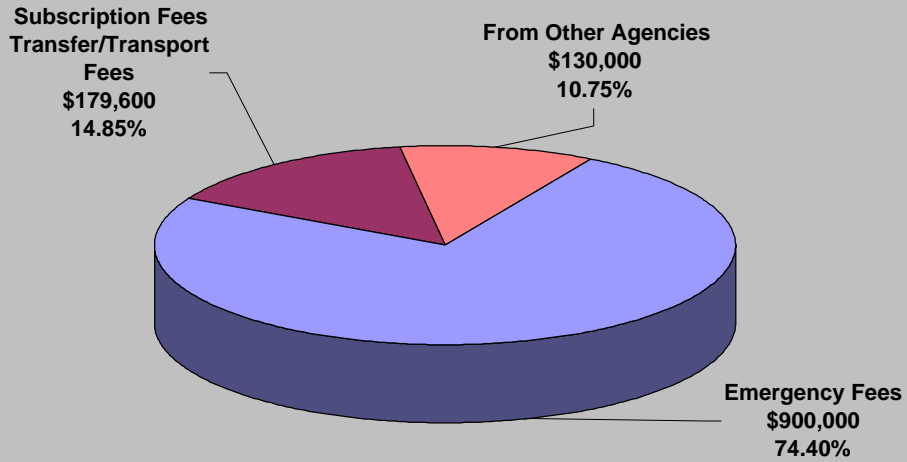
It is proposed that the Deputy Chief for Operations will begin teaching paramedic training courses in conjunction with Howard College. To assist with his current duties, a lieutenant position will be added which will allow one of the lieutenants to be assigned to operations. The cost will be partially offset by eliminating one firefighter position, resulting in an additional cost of approximately \$8,000 including salary and benefits.



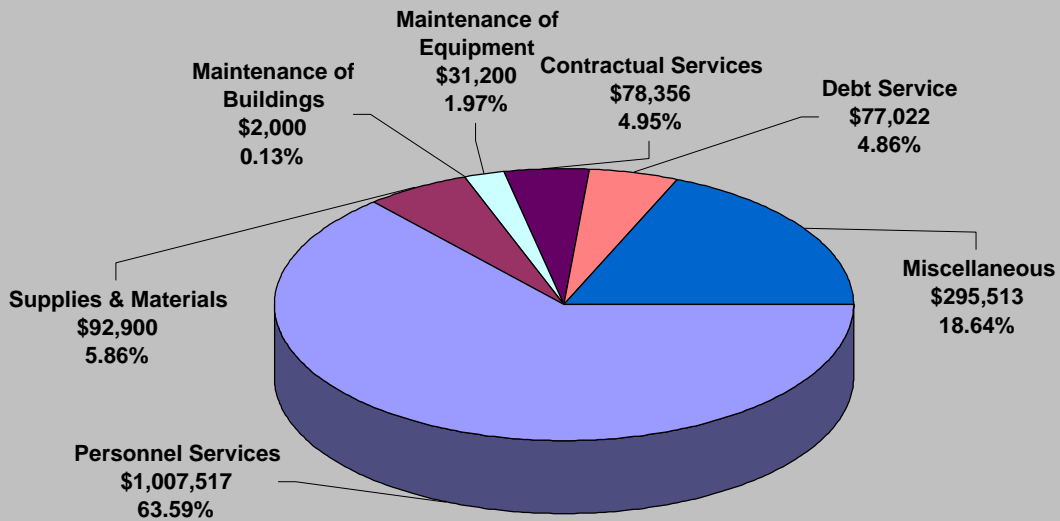
CITY OF BIG SPRING

FISCAL YEAR 2005-06

EMERGENCY MEDICAL SERVICES FUND REVENUE



EMERGENCY MEDICAL SERVICES FUND EXPENSES



**EMERGENCY MEDICAL SERVICES FUND
SUMMARY OF RECEIPTS AND EXPENSES
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Equity	\$302,079	\$299,190	\$173,051
<u>Receipts</u>			
Emergency Fees	916,832	900,055	900,000
Subscription Fees	980	1,500	1,000
Transfer/Transport Fees	183,688	178,000	178,000
Revenue From Other Agencies	130,000	130,000	130,000
Other Financing Sources	21,601	60,000	0
Other	1,878	600	600
Total Receipts	1,254,979	1,270,155	1,209,600
<u>Transfers-In</u>			
General Fund	250,000	250,000	250,000
Total Transfers-In	250,000	250,000	250,000
Total Current Receipts	1,504,979	1,520,155	1,459,600
Total Funds Available	1,807,058	1,819,345	1,632,651
<u>Expenses</u>			
Personnel Services	881,046	967,719	1,007,517
Supplies and Materials	84,792	101,900	92,900
Maintenance of Buildings	3,884	3,000	2,000
Maintenance of Equipment	29,907	42,395	31,200
Contractual Services	71,668	74,046	78,356
Miscellaneous	325,474	295,513	295,513
Debt Service	89,496	100,221	77,022
Capital Outlay	21,601	61,500	0
Total Budgeted Expenses	1,507,868	1,646,294	1,584,508
Increase (Decrease) in Fund Equity	(2,889)	(126,139)	(124,908)
Ending Fund Equity	\$299,190	\$173,051	\$48,143

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
OTHER AGENCIES				
4209	REIMB. FROM COUNTY-AMBULANCE S	130,000	130,000	130,000
	** CATEGORY TOTALS	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>
INTEREST INCOME				
4602	INTEREST INCOME	1,405	100	100
	** CATEGORY TOTALS	<u>1,405</u>	<u>100</u>	<u>100</u>
PROPERTIES				
4710	AMBULANCE EMERGENCY SERV FEES	916,802	900,000	900,000
4711	AMBULANCE SUBSCRIPTIONS	980	1,500	1,000
4713	AMBULANCE TRANSPORT FEES	183,688	178,000	178,000
	** CATEGORY TOTALS	<u>1,101,470</u>	<u>1,079,500</u>	<u>1,079,000</u>
SERVICE FEES FROM OTHER FUNDS				
4810	TRANSFERS FROM GENERAL FUND	250,000	250,000	250,000
	** CATEGORY TOTALS	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
MISCELLANEOUS				
4905	OTHER REVENUE	1	0	0
4906	RETURNED CHECK FEES	30	55	0
4921	OTHER FINANCING SOURCES	21,601	60,000	0
4925	CONTRIBUTIONS	472	500	500
	** CATEGORY TOTALS	<u>22,104</u>	<u>60,555</u>	<u>500</u>
	*** DEPARTMENT TOTALS	<u>1,504,979</u>	<u>1,520,155</u>	<u>1,459,600</u>

**EMERGENCY MEDICAL SERVICES FUND
EXPENSES BY DEPARTMENT
2005-06**

<u>Department</u>	<u>ACTUAL 2003-04</u>	<u>ESTIMATED 2004-05</u>	<u>PROPOSED 2005-06</u>
Emergency Medical Services	\$1,417,753	\$1,545,923	\$1,507,336
Non-Departmental	619	150	150
Debt Service	89,496	100,221	77,022
TOTAL	\$1,507,868	\$1,646,294	\$1,584,508

Dept. 260 – E.M.S**EMS Fund**

The EMS service, a division of the Fire Department, provides emergency medical and transport service for Big Spring and Howard County. Call volume from October 2003 through September 2004 was 2,947 runs and 578 transfers.

ACHIEVEMENTS:

- Acquired new economy ambulance for out of town patient transfers.
- Implemented new medical protocols with enhanced patient management options.

GOALS:

- Reestablish paramedic-training program in cooperation with Howard College.
- Provide for a department paramedic instructor position to implement Howard College training program.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$881,046	\$967,719	\$1,007,517
51 – Supplies and Materials	84,793	101,900	92,900
53 – Maintenance of Building	3,884	3,000	2,000
54 - Maintenance of Equipment	29,908	42,395	31,200
55 - Contractual Services	71,047	73,896	78,206
56 – Miscellaneous	324,605	295,513	295,513
63 – Equipment	21,601	0	0
64 – Vehicles	0	61,500	0
Total	\$1,417,753	\$1,545,923	\$1,507,336

Budget Highlights:

- 5010 – Salaries – (PB) – Reclassify 1 FF position to Lt. to assist w/Training Officer duties due to additional responsibilities of paramedic instructor position
- 5117 – Minor Apparatus – Continue replacement of backboards and head immobilizers; purchase carbon monoxide monitor; drug bags and oxygen bottles; replacement of ambulance equipment.
- 5120 – Medical and Surgical – Prescriptions drugs and IV supplies stocked on ambulances
- 5511 – Communications – (RB) – Replace wireless system for station 5
- 5521-08 – Special Services – Medical – Waste Disposal
- 5555 – Education & Training – Cost for paramedic training, recertification, and other advanced training
- 5641 – Administrative Fees – Fees paid to General Fund for services provided
- 6401 – Motor Vehicles – (RB) – One ambulance

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

DEPT: 260 E.M.S.

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006	
50- PERSONNEL SERVICES				
5010	SALARIES	583,807	629,321	655,189
5021	TERMINATION PAY	6,215	2,000	5,000
5022	VACATION BUY BACK	8,717	7,484	10,000
5035	OVERTIME	61,137	65,000	65,000
5040	SAFETY INCENTIVE	400	0	0
5045	LONGEVITY	11,784	13,366	13,752
5050	RETIREMENT	67,470	79,230	81,504
5060	GROUP INSURANCE	69,708	87,189	88,551
5065	WORKERS' COMPENSATION	14,290	15,886	18,396
5070	RETIREMENT-DEFERRED COMP	34,576	39,687	40,826
5075	LIFE & DISABILITY INSURANCE	11,315	15,774	16,227
5080	MEDICARE	7,891	9,056	9,346
5085	UNEMPLOYMENT TAXES	3,736	3,726	3,726
	** CATEGORY TOTALS	881,046	967,719	1,007,517
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	3,495	5,700	5,700
5112	FOOD SUPPLIES	146	150	150
5114	WEARING APPAREL	11,182	12,000	12,000
5116	GASOLINE, OIL AND GREASE	21,664	28,000	26,000
5117	MINOR APPARATUS	5,416	7,000	5,000
5118	JANITORIAL SUPPLIES	1,185	2,000	2,000
5120	MEDICAL AND SURGICAL	35,449	40,000	35,000
5123	OTHER SUPPLIES	2,537	3,250	3,250
5124	POSTAGE	2,766	2,300	2,300
5128	UTILITIES	953	1,500	1,500
	** CATEGORY TOTALS	84,793	101,900	92,900
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINT. OF BUILDINGS	3,884	3,000	2,000
	** CATEGORY TOTALS	3,884	3,000	2,000
54- MAINTENANCE OF EQUIPMENT				
5411	MAINTENANCE FURN. & FIX.	2,750	2,920	2,925
5412	MAINTENANCE OF VEHICLES	24,978	36,200	25,000
5415	MAINTENANCE OF RADIOS	1,260	1,275	1,275
5422	MAINT. HEATING & COOLING SYST	0	500	500
5425	MACHINERY, TOOLS, AND PUMPS	920	1,500	1,500
	** CATEGORY TOTALS	29,908	42,395	31,200

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

DEPT: 260 E.M.S.

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
5511 COMMUNICATIONS	4,388	7,200	4,200
5515 HIRE OF EQUIPMENT	1,385	1,300	1,300
5520 INSURANCE	7,657	4,696	4,696
5521 SPECIAL SERVICES	107-	500	500
5521-08 SPECIAL SERVICES-MEDICAL	10,394	10,500	10,500
5530 TRAVEL EXPENSE	2,711	3,500	4,500
5535 RENTS	0	2,650	6,360
5540 DUES & SUBSCRIPTIONS	4,458	4,500	4,500
5541 PERMITS, LICENSES, TESTING FEES	5,295	5,200	5,200
5550 ELECTRICITY	10,683	13,000	15,600
5555 EDUCATION AND TRAINING	19,480	16,150	16,150
5560 GAS FOR HEATING	4,703	4,700	4,700
** CATEGORY TOTALS	71,047	73,896	78,206
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES	67,183	70,513	70,513
5643 BAD DEBT EXPENSE	257,422	225,000	225,000
** CATEGORY TOTALS	324,605	295,513	295,513
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	21,601	0	0
** CATEGORY TOTALS	21,601	0	0
64- VEHICLES			
6401 MOTOR VEHICLES	0	61,500	0
** CATEGORY TOTALS	0	61,500	0
*** DEPARTMENT TOTALS	1,417,753	1,545,923	1,507,336

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
DEPUTY CHIEF	PS	1367	01	01	01
LIEUTENANTS	PS	1159	03	03	04
APPARATUS ENGINEERS	PS	1056	03	03	03
FIREFIGHTERS	PS	997	09	09	08
EMS BILLING COORDINATOR	15	1049-1596	01	01	01
EMS BILLING TECHNICIAN	12	905-1376	00	01	01
			17	18	18

Non-Departmental Emergency Medical Services Funds

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

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
55 -Contractual Services	\$619	\$150	\$150

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5521-17 BANK CHARGES	619	150	150
** CATEGORY TOTALS	<u>619</u>	<u>150</u>	<u>150</u>
*** DEPARTMENT TOTALS	=====619	=====150	=====150

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 2003-04	Revised 2004-05	Proposed 2005-06
Total Debt Service	\$89,496	\$100,221	\$77,022

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
57- DEBT SERVICE			
5701-04 DEBT SVC-2000 AMBULANCE/EQUIP	36,796	36,796	9,199
5701-05 DEBT SVC-2001-02 AMBULANCES	25,413	25,413	25,413
5701-06 DEBT SVC-2002-03 EQUIPMENT	24,589	24,589	24,589
5701-07 DEBT SVC-2003-04 EQUIPMENT	2,698	4,625	4,625
5701-08 DEBT SVC-2004-05 AMBULANCE	0	8,798	13,196
** CATEGORY TOTALS	<u>89,496</u>	<u>100,221</u>	<u>77,022</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	89,496	100,221	77,022

CITY OF BIG SPRING

SERVICE CENTER FUND

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

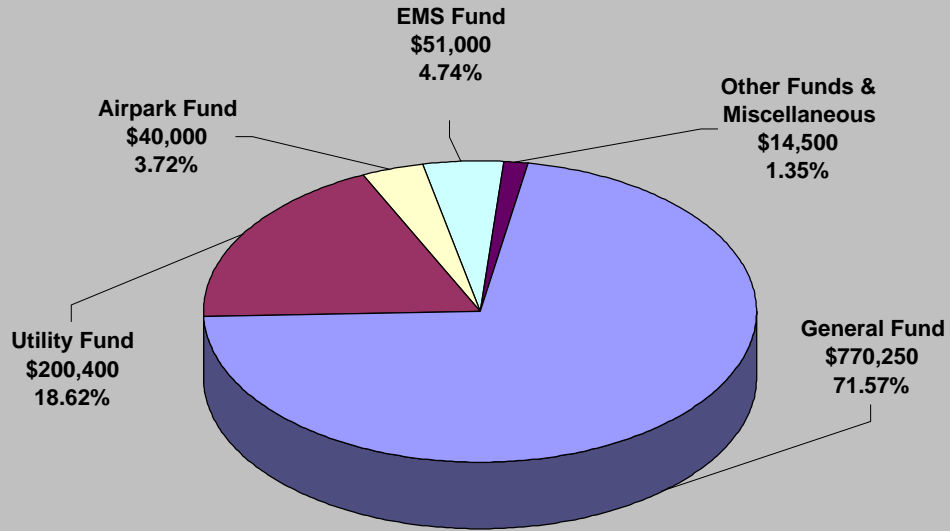
The Service Center does not actually own the City's fleet, but rather provides both major and minor maintenance. For several years, the Service Center has been unable to generate revenue sufficient to cover the total expenses of the fund. In an effort to reduce the deficit operating balance and to achieve a break-even operating position, increases in overhead charges and labor rates were implemented. The new rates more accurately reflect rates that fully recover the costs of providing fleet services and have stabilized the fund. A "break-even" position, where annual operating revenues covered operating expenses, was achieved in 2001-02 and has been maintained since that time. However, the Service Center Fund operated in a budgetary deficit position for more than ten years prior to these rate adjustments. This means that the cost of the services provided to other funds has been consistently undervalued and vehicle maintenance costs in the user funds have been understated. This deficit balance was eliminated in 2004-05 by prorating the total deficit in the amount of \$193,130 to all participating funds. Each fund's prorated share of the deficit was calculated based on prior annual usage of the services provided. With the elimination of the deficit, it will be easier to annually assess productivity requirements, operating efficiencies and the need for fee increases.

No capital expenditures are budgeted in 2005-06. Both a small cost of living adjustment and a merit increase have been included in the 2005-06 budget, for a total increase in salaries and benefits of \$7,700.

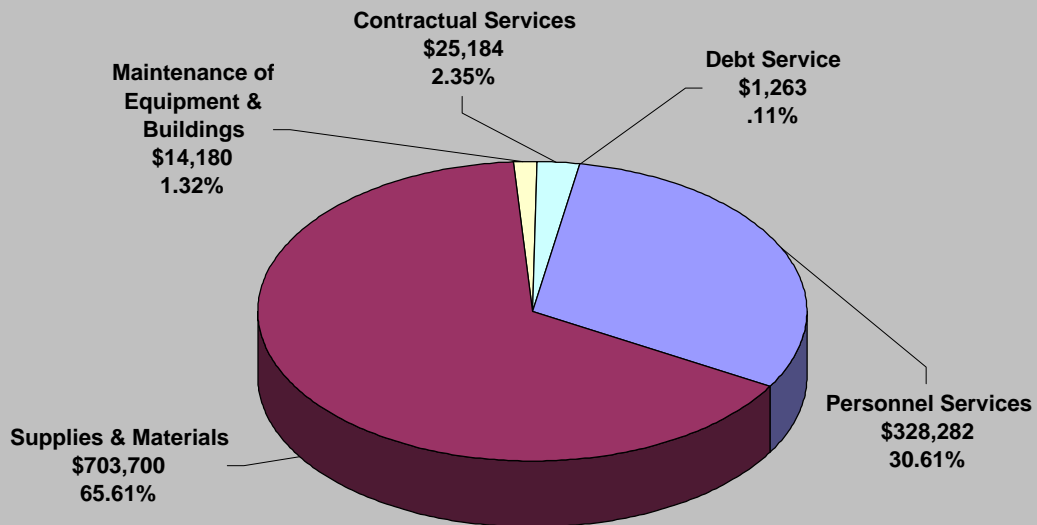


CITY OF BIG SPRING
FISCAL YEAR 2005-06

SERVICE CENTER REVENUE



SERVICE CENTER EXPENSES



**SERVICE CENTER FUND
SUMMARY OF RECEIPTS AND EXPENSES
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Equity	(\$229,784)	(\$193,130)	\$198
<u>Receipts</u>			
General Fund	841,813	985,520	770,250
Utility Fund	210,325	227,200	200,400
Airpark Fund	49,077	45,450	40,000
E.M.S. Fund	45,649	64,200	51,000
Service Center	9,361	9,600	10,000
Cemetery	8,190	7,500	7,000
Interest Income	(1,448)	(2,500)	(2,500)
Total Current Receipts	1,162,967	1,336,970	1,076,150
Total Funds Available	933,183	1,143,840	1,076,348
<u>Expenses</u>			
Personnel Services	296,744	314,046	328,282
Supplies and Materials	784,675	769,250	703,700
Maintenance of Buildings	3,261	4,000	3,000
Maintenance of Equipment	9,139	10,080	11,180
Contractual Services	17,942	21,984	25,184
Miscellaneous	9,500	0	0
Debt Service	5,052	5,052	1,263
Capital Outlay	0	19,230	0
Total Budgeted Expenses	1,126,313	1,143,642	1,072,609
Increase (Decrease) in Fund Equity	36,654	193,328	3,541
Ending Fund Equity	(\$193,130)	\$198	\$3,739

FUND: 505- SERVICE CENTER

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
INTEREST INCOME			
4602 INTEREST INCOME	1,448-	2,500-	2,500-
** CATEGORY TOTALS	<u>1,448-</u>	<u>2,500-</u>	<u>2,500-</u>
MISCELLANEOUS			
4950 REVENUE FROM GENERAL FUND	841,813	985,520	770,250
4951 REVENUE FROM WATER AND SEWER	210,326	227,200	200,400
4952 REVENUE FROM AIRPARK	49,078	45,450	40,000
4953 REVENUE FROM CEMETERY	8,190	7,500	7,000
4954 REVENUE FROM GARAGE	9,361	9,600	10,000
4959 REVENUES FROM EMS FUND	45,649	64,200	51,000
** CATEGORY TOTALS	<u>1,164,417</u>	<u>1,339,470</u>	<u>1,078,650</u>
*** DEPARTMENT TOTALS	<u>1,162,969</u>	<u>1,336,970</u>	<u>1,076,150</u>

**SERVICE CENTER FUND
EXPENSES BY DEPARTMENT
2005-06**

<u>Department</u>	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Service Center	\$1,120,606	\$1,138,440	\$1,071,196
Non-Departmental	655	150	150
Debt Service	5,052	5,052	1,263
TOTAL	\$1,126,313	\$1,143,642	\$1,072,609

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 in-house program for oil changes.
- Acquired new diagnostic scanner decreasing equipment downtime and outside repair charges.
- Implemented a more efficient vehicle/equipment repair schedule.

GOALS:

- Implement an operator training program for heavy off road equipment.
- Provide training for supervisors in heavy equipment preventative maintenance and oil analysis.
- Obtain additional mechanic certifications in targeted areas.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$296,745	\$314,046	\$328,282
51 – Supplies and Materials	784,675	769,250	703,700
53 – Maint. Bldg/Structures	3,261	4,000	3,000
54 – Maintenance of Equip.	9,138	10,080	11,180
55 – Contractual Services	17,287	21,834	25,034
56 – Miscellaneous	9,500	0	0
63 – Equipment	0	19,230	0
Totals	\$1,120,606	\$1,138,440	\$1,071,196

Budget Highlights:

5117 – Minor Apparatus – (RB) – Four oil dispensing pumps and two 10-ton air jacks
5126 – Merchandise for Resale – Parts for repair work and payments for outsourced work
5127 – Fuel for Resale – Gasoline for all vehicle and equipment use
5530 – Travel – Additional travel for ASE & EVT Certifications
5540 – Dues and Subscriptions – Annual fee for Mitchell on Demand
5555 – Education and Training – (PB) – Local training and certification
6311 – Machinery & Equipmnet – Diagnostic scanning equipment

FUND: 505- SERVICE CENTER

DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	202,126	209,726	216,275
5011 MECHANIC PAY INCENTIVE	2,750	3,250	3,250
5021 TERMINATION PAY	301	0	0
5022 VACATION BUY BACK	979	1,234	1,350
5035 OVERTIME	2,589	2,700	2,700
5040 SAFETY INCENTIVE	175	0	0
5045 LONGEVITY	5,391	6,439	7,336
5050 RETIREMENT	19,400	21,701	24,075
5055 STANDBY PAY	2,620	2,600	2,600
5060 GROUP INSURANCE	32,272	39,381	39,381
5065 WORKERS' COMPENSATION	7,549	7,589	8,708
5070 RETIREMENT-DEFERRED COMP	11,836	12,276	12,866
5075 LIFE & DISABILITY INSURANCE	4,431	4,879	5,114
5080 MEDICARE	2,646	1,725	2,971
5085 UNEMPLOYMENT TAXES	1,680	546	1,656
** CATEGORY TOTALS	296,745	314,046	328,282
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	3,816	1,300	1,300
5112 FOOD SUPPLIES	74	100	100
5114 WEARING APPAREL	1,656	2,000	2,000
5116 GASOLINE, OIL, & GREASE	2,743	3,000	2,800
5117 MINOR APPARATUS	4,392	10,000	5,000
5118 JANITORIAL SUPPLIES	465	650	500
5123 OTHER SUPPLIES	287	500	300
5124 POSTAGE	327	500	500
5126 MERCHANDISE FOR SALES	475,222	420,000	375,000
5127 FUEL FOR RESALE	294,489	330,000	315,000
5128 UTILITIES	1,204	1,200	1,200
** CATEGORY TOTALS	784,675	769,250	703,700
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	3,261	4,000	3,000
** CATEGORY TOTALS	3,261	4,000	3,000

FUND: 505- SERVICE CENTER

DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	1,372	1,400	1,400
5412 VEHICLE MAINTENANCE	6,618	6,600	7,200
5413 MAINT. OF FIRE APPARATUS	95	200	200
5415 MAINTENANCE OF RADIOS	492	480	480
5422 MAINT HEATING & COOLING SYSTEM	0	400	400
5425 MAINT. MACHINERY, TOOLS, PUMPS	561	1,000	1,500
** CATEGORY TOTALS	<u>9,138</u>	<u>10,080</u>	<u>11,180</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,587	1,575	1,575
5515 HIRE OF EQUIPMENT	3,849	4,000	4,600
5520 INSURANCE	1,742	1,109	1,109
5530 TRAVEL EXPENSE	278	3,700	4,000
5540 DUES AND SUBSCRIPTIONS	1,462	1,750	1,750
5541 PERMITS, LICENSES, TESTING FEES	140	0	0
5550 ELECTRICITY	2,635	4,200	5,000
5555 EDUCATION & TRAINING	87	0	1,500
5560 GAS FOR HEATING	5,507	5,500	5,500
** CATEGORY TOTALS	<u>17,287</u>	<u>21,834</u>	<u>25,034</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	9,500	0	0
** CATEGORY TOTALS	<u>9,500</u>	<u>0</u>	<u>0</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	19,230	0
** CATEGORY TOTALS	<u>0</u>	<u>19,230</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 1,120,606	<u>=====</u> 1,138,440	<u>=====</u> 1,071,196

FUND: 505- SERVICE CENTER

DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
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PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
SERVICE CENTER SUPERINTENDENT	19	1278-1945	01	01	01
SERVICE CENTER SUPERVISOR	16	1102-1677	01	01	01
MECHANIC II	14	998-1519	01	00	00
MECHANIC I	12	905-1376	03	03	03
SERVICE CENTER TECHNICIAN	10	819-1247	01	01	01
MECHANIC HELPER	9	780-1187	01	02	02
			08	08	08

Non-Departmental

Service Center Fund

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

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
55 - Contractual Services	\$655	\$150	\$150

FUND: 505- SERVICE CENTER
DEPT: 000 NON-DEPARTMENTAL

DIV: 021- PUBLIC WORKS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5521-17 BANK CHARGES	655	150	150
** CATEGORY TOTALS	<u>655</u>	<u>150</u>	<u>150</u>
*** DEPARTMENT TOTALS	=====655	=====150	=====150

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 2003-04	Revised 2004-05	Proposed 2005-06
Total Debt Service	\$5,052	\$5,052	\$1,263

FUND: 505- SERVICE CENTER
DEPT: 000 NON-DEPARTMENTAL

DIV: 070- DEBT SERVICE

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
57- DEBT SERVICE			
5701-01 DEBT SERVICE	5,052	5,052	1,263
** CATEGORY TOTALS	<u>5,052</u>	<u>5,052</u>	<u>1,263</u>
*** DEPARTMENT TOTALS	=====5,052	=====5,052	=====1,263



CITY OF BIG SPRING

HEALTH INSURANCE FUND

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

The monthly premiums for fiscal year 2005-06 are budgeted as follows:

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

The City pays the full premium for all employees and a portion of the additional premium if the employee elects to adopt coverage for his/her family. Claims for 2004-05 have held steady and there are no increases in premiums proposed in 2005-06.

**HEALTH INSURANCE FUND
SUMMARY OF RECEIPTS AND EXPENSES
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Equity	\$209,295	\$186,403	\$498,058
<u>Receipts</u>			
City Contributions	1,093,319	1,220,380	1,224,000
Employee Contributions	191,722	217,219	217,000
COBRA Contributions	49,284	55,033	54,000
Interest Income	1,752	7,500	5,000
Total Receipts	1,336,077	1,500,132	1,500,000
Total Funds Available	1,545,372	1,686,535	1,998,058
<u>Expenses</u>			
Health Insurance Payments	1,109,545	900,000	1,035,000
Administrative Fees	248,688	283,467	295,000
Wellness Program	0	5,000	5,000
Miscellaneous Charges	736	10	500
Total Budgeted Expenses	1,358,969	1,188,477	1,335,500
Increase (Decrease) in Fund Equity	(22,892)	311,655	164,500
Ending Fund Equity	\$186,403	\$498,058	\$662,558

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
INTEREST INCOME				
4602	INTEREST INCOME	1,752	7,500	5,000
	** CATEGORY TOTALS	<u>1,752</u>	<u>7,500</u>	<u>5,000</u>
MISCELLANEOUS				
4931	CONTRIBUTIONS-CITY	1,093,319	1,220,380	1,224,000
4932	CONTRIBUTIONS-EMPLOYEES	191,723	217,219	217,000
4933	CONTRIBUTIONS-COBRA/RETIREEES	49,284	55,033	54,000
	** CATEGORY TOTALS	<u>1,334,326</u>	<u>1,492,632</u>	<u>1,495,000</u>
	*** DEPARTMENT TOTALS	<u>1,336,078</u>	<u>1,500,132</u>	<u>1,500,000</u>

**HEALTH INSURANCE FUND
EXPENSES BY DEPARTMENT
2005-06**

<u>Department</u>	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Health Insurance Payments	\$1,109,545	\$900,000	\$1,035,000
Administrative Fees	248,688	283,467	295,000
Wellness Program	0	5,000	5,000
Miscellaneous Charges	736	10	500
TOTAL	\$1,358,969	\$1,188,477	\$1,335,500

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5521 SPEC SVCS - MEDICAL PAYMENTS	1,109,545	900,000	1,035,000
5521-02 WELLNESS PROGRAM	0	5,000	5,000
5521-17 BANK CHARGES	736	10	500
** CATEGORY TOTALS	<u>1,110,281</u>	<u>905,010</u>	<u>1,040,500</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES	248,688	283,467	295,000
** CATEGORY TOTALS	<u>248,688</u>	<u>283,467</u>	<u>295,000</u>
*** DEPARTMENT TOTALS	<u>1,358,969</u>	<u>1,188,477</u>	<u>1,335,500</u>



CITY OF BIG SPRING

WORKERS' COMPENSATION INSURANCE FUND

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

WORKERS' COMPENSATION INSURANCE FUND
SUMMARY OF RECEIPTS AND EXPENSES
2005-06

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Equity	(\$174,789)	(\$196,801)	(\$232,114)
<u>Receipts</u>			
Contributions	289,500	299,000	340,000
Miscellaneous	407	0	0
Total Receipts	289,907	299,000	340,000
Total Funds Available	115,118	102,199	107,886
<u>Expenses</u>			
Workers' Compensation Claims	243,966	275,000	250,000
Claims Handling Fees	14,226	13,000	15,000
Administrative Fees	53,727	41,313	50,000
Safety Program	0	5,000	5,000
Total Expenses	311,919	334,313	320,000
Increase (Decrease) in Fund Equity	(22,012)	(35,313)	20,000
Ending Fund Equity	(\$196,801)	(\$232,114)	(\$212,114)

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
INTEREST INCOME			
4602 INTEREST INCOME	407	0	0
** CATEGORY TOTALS	<u>407</u>	<u>0</u>	<u>0</u>
MISCELLANEOUS			
4931 CONTRIBUTIONS	289,500	299,000	340,000
** CATEGORY TOTALS	<u>289,500</u>	<u>299,000</u>	<u>340,000</u>
*** DEPARTMENT TOTALS	=====289,907	=====299,000	=====340,000

**WORKERS' COMPENSATION INSURANCE FUND
EXPENSES BY DEPARTMENT
2005-06**

<u>Department</u>	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Workers' Compensation Claims	\$243,966	\$275,000	\$250,000
Claims Handling Fees	14,226	13,000	15,000
Safety Program	0	5,000	5,000
Administrative Fees	53,727	41,313	50,000
TOTAL	\$311,919	\$334,313	\$320,000

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
55- CONTRACTUAL SERVICES			
5521 WORKERS' COMP. CLAIMS	243,966	275,000	250,000
5521-01 CLAIMS HANDLING FEES	14,226	13,000	15,000
5521-02 SAFETY PROGRAM	0	5,000	5,000
5521-17 BANK CHARGES	11	0	0
** CATEGORY TOTALS	<u>258,203</u>	<u>293,000</u>	<u>270,000</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES	53,716	41,313	50,000
** CATEGORY TOTALS	<u>53,716</u>	<u>41,313</u>	<u>50,000</u>
*** DEPARTMENT TOTALS	<u>===== 311,919</u>	<u>===== 334,313</u>	<u>===== 320,000</u>



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.

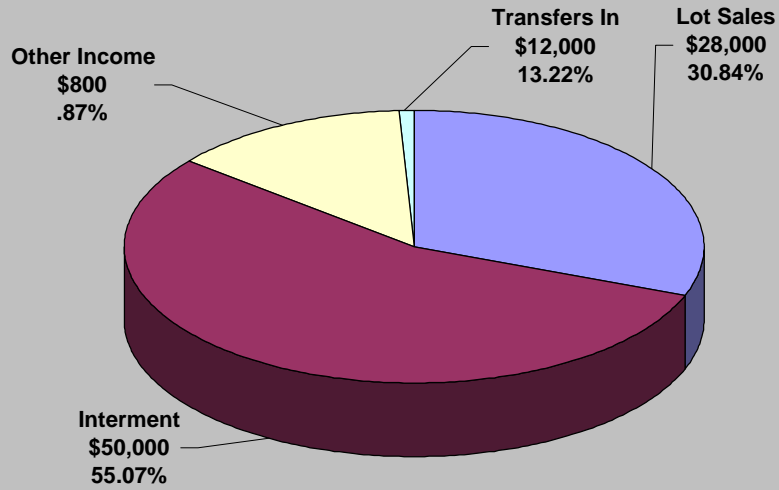
Mount Olive Cemetery is owned and operated by the City of Big Spring for the benefit of its citizens. The two City employees who are assigned to the cemetery provide maintenance of all individual lots and open spaces. The parks and streets superintendent provides supervision of these employees.

For several years, the Cemetery Fund has made annual operating lease payments for a backhoe. However, the number of hours that the equipment is used does not justify such a high lease payment. In 2004-05, the Capital Revolving Fund transferred \$30,000 to the Cemetery Fund for the purchase of a used backhoe. This amount was not a loan and will not be repaid. In addition, the 2005-06 budget assumes the 2003 loan from the Capital Revolving Fund for installation of an irrigation system will be forgiven. Even with the reduction in debt service, it is anticipated that the deficit fund balance will increase by over \$38,000 in 2005-06, bringing the deficit balance to an estimated (\$126,306) by September 30, 2006. However, it is anticipated that a new fee structure will be adopted in 2005-06 and increased revenue from these fees will reduce the deficit balance.

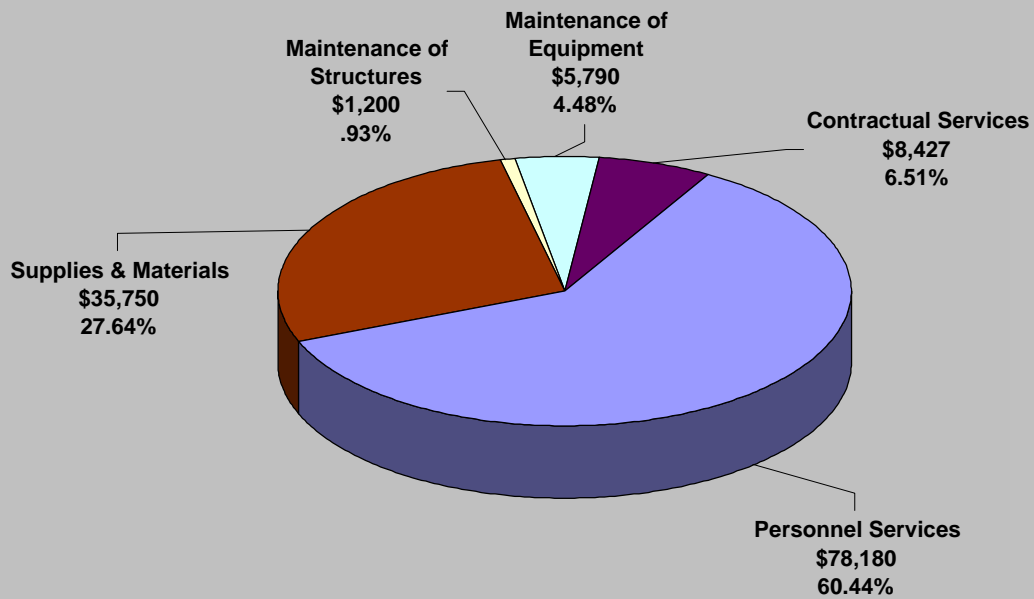


CITY OF BIG SPRING
FISCAL YEAR 2005-06

CEMETERY FUND REVENUE



CEMETERY FUND EXPENSES



CEMETERY FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2005-06

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Balance	\$10,340	(\$30,489)	(\$32,094)
<u>Receipts</u>			
Lot Sales	28,400	25,000	28,000
Interment	64,650	55,000	50,000
Other Income	802	930	800
Total Receipts	93,852	80,930	78,800
<u>Transfers-In</u>			
Capital Revolving Fund	0	85,626	0
Cemetery Permanent Care Fund	4,104	9,000	12,000
Total Transfers-In	4,104	94,626	12,000
Total Current Receipts	97,956	175,556	90,800
Total Funds Available	108,296	145,067	58,706
<u>Expenditures</u>			
Personnel Services	74,233	75,699	78,180
Supplies and Materials	31,541	37,735	35,750
Maintenance of Structures	1,400	1,325	1,200
Maintenance of Equipment	6,759	5,865	5,790
Contractual Services	15,942	17,627	8,427
Debt Service	8,910	8,910	0
Capital Outlay	0	30,000	0
Total Budgeted Expenditures	138,785	177,161	129,347
Increase (Decrease) in Fund Balance	(40,829)	(1,605)	(38,547)
Ending Fund Balance	(\$30,489)	(\$32,094)	(\$70,641)

FUND: 625- CEMETERY

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
INTEREST INCOME			
4602 INTEREST INCOME	223	900-	1,000-
** CATEGORY TOTALS	<u>223</u>	<u>900-</u>	<u>1,000-</u>
PROPERTIES			
4721 CEMETERY LOT SALES OPERATING	28,400	25,000	28,000
4722 MONUMENT PRIVILEGES	3,900	0	0
4723 MONUMENT DIVIDENDS	0	1,500	1,500
4724 INTERMENTS OPERATING	60,750	55,000	50,000
4726 CEMETERY ADMINISTRATION FEES	579	300	300
** CATEGORY TOTALS	<u>93,629</u>	<u>81,800</u>	<u>79,800</u>
SERVICE FEES FROM OTHER FUNDS			
4814 TRANSFER FROM CEMET PERM CARE	4,104	9,000	12,000
4819 TRANSFERS FROM OTHER FUNDS	0	85,626	0
** CATEGORY TOTALS	<u>4,104</u>	<u>94,626</u>	<u>12,000</u>
MISCELLANEOUS			
4906 RETURNED CHECK FEES	0	30	0
** CATEGORY TOTALS	<u>0</u>	<u>30</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 97,956	<u>=====</u> 175,556	<u>=====</u> 90,800

CEMETERY FUND
EXPENDITURES BY DEPARTMENT
2005-06

<u>Department</u>	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Cemetery - Operations	\$129,875	\$138,251	\$129,347
Cemetery - Capital Outlay	0	30,000	0
Debt Service	8,910	8,910	0
TOTAL	\$138,785	\$177,161	\$129,347

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

- Implemented new mapping program.

GOALS:

- Complete mapping for better records retention
- Improve facility aesthetics with ongoing maintenance and repair to grounds and office building.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
50 – Personnel Services	\$74,233	\$75,699	\$78,180
51 – Supplies and Materials	31,541	37,735	35,750
53 – Maint. of Bldg./Structures	1,400	1,325	1,200
54 – Maintenance of Equipment	6,759	5,865	5,790
55 – Contractual Services	15,942	17,627	8,427
64 – Vehicles	0	30,000	0
Total	\$129,875	\$168,251	\$129,347

Budget Highlights:

5117 – Minor Apparatus – (RB) – Mower deck

5311 – Maintenance of Building – (RB) – Replace windows in office building – (PB) – Finish window replacement

5515 – Hire of Equipment – (RB) – Annual backhoe lease – (PB) – Discontinue backhoe lease

6404 – Heavy Equipment – (RB) – Purchase used backhoe

FUND: 625- CEMETERY

DIV: 028- CEMETERY

DEPT: 920 CEMETERY

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
50- PERSONNEL SERVICES			
5010 SALARIES	44,602	47,091	48,504
5021 TERMINATION PAY	1,172	0	0
5022 VACATION BUY BACK	0	754	0
5035 OVERTIME	2,542	2,000	2,000
5040 SAFETY INCENTIVE	100	0	0
5045 LONGEVITY	598	553	741
5050 RETIREMENT	4,568	5,065	5,654
5055 STANDBY PAY	2,620	2,600	2,600
5060 GROUP INSURANCE	9,998	9,461	9,461
5065 WORKERS' COMPENSATION	3,217	3,337	3,788
5070 RETIREMENT-DEFERRED COMP	2,790	2,865	3,022
5075 LIFE & DISABILITY INSURANCE	888	1,139	1,201
5080 MEDICARE	723	754	795
5085 UNEMPLOYMENT TAXES	414	80	414
** CATEGORY TOTALS	74,232	75,699	78,180
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	0	50	50
5114 WEARING APPAREL	437	500	500
5116 GASOLINE, OIL, & GREASE	2,313	3,500	3,000
5117 MINOR APPARATUS	370	4,970	1,500
5118 JANITORIAL SUPPLIES	93	200	200
5119 CHEMICALS	0	200	200
5122 BOTANICAL & AGRICULTURAL	7	200	200
5123 OTHER SUPPLIES	0	100	100
5124 POSTAGE	12	15	0
5128 UTILITIES	28,309	28,000	30,000
** CATEGORY TOTALS	31,541	37,735	35,750
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	691	1,000	1,000
5314 MAINTENANCE OF SANITARY SEWER	60	325	200
5326 MISCELLANEOUS IMPROVEMENT	649	0	0
** CATEGORY TOTALS	1,400	1,325	1,200

FUND: 625- CEMETERY

DIV: 028- CEMETERY

DEPT: 920 CEMETERY

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	593	700	625
5412 VEHICLE MAINTENANCE	5,876	4,000	4,000
5413 MAINT. OF FIRE APPARATUS	12	15	15
5415 MAINTENANCE OF RADIOS	60	100	100
5417 MAINT OF MOWERS	103	450	450
5419 MAINTENANCE OF PIPE LINES	63	250	250
5422 MAINT HEATING & COOLING SYSTEM	21	100	100
5425 MAINT. MACHINERY, TOOLS, PUMPS	31	250	250
** CATEGORY TOTALS	6,759	5,865	5,790
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	289	375	400
5515 HIRE OF EQUIPMENT	8,761	10,200	0
5520 INSURANCE	1,494	1,477	1,477
5521 SPECIAL SERVICES	544	600	600
5521-01 SPECIAL SERVICES-BANK CHGS	317	75	100
5530 TRAVEL EXPENSE	0	0	150
5550 ELECTRICITY	3,778	4,200	5,000
5560 GAS FOR HEATING	758	700	700
** CATEGORY TOTALS	15,941	17,627	8,427
64- VEHICLES			
6404 HEAVY EQUIPMENT	0	30,000	0
** CATEGORY TOTALS	0	30,000	0
*** DEPARTMENT TOTALS	129,873	168,251	129,347

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2003-2004	2004-2005	2005-2006
SENIOR CEMETERY WORKER	10	819-1247	01	01	01
CEMETERY MAINTENANCE WORKER	9	780-1187	01	01	01
			02	02	02

Debt Service

Cemetery Fund

Debt Service is a Non-Departmental activity that accounts for lease-purchase payments and payments to the Capital Revolving Fund for equipment purchased with this funding. A complete listing of the debt service payments can be found in the Appendix.

	Actual 2003-04	Revised 2004-05	Proposed 2005-06
Total Debt Service	\$8,910	\$8,910	\$0

FUND: 625- CEMETERY

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
57- DEBT SERVICE			
5701-01 DEBT SVC-IRRIGATION SYSTEM	8,910	8,910	0
** CATEGORY TOTALS	<u>8,910</u>	<u>8,910</u>	<u>0</u>
*** DEPARTMENT TOTALS	=====8,910	=====8,910	=====0

CITY OF BIG SPRING

CEMETERY PERMANENT CARE FUND

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

Beginning in fiscal year 2003-04, no revenues from lot sales or monument privileges will be transferred to the Permanent Care Fund. It is anticipated that the restricted corpus balance will be \$351,512 at September 30, 2006.

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
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Restricted Fund Balance	\$351,512	\$351,512	\$351,512
<u>Receipts</u>			
Interest Income	4,104	9,000	12,000
Total Current Receipts	4,104	9,000	12,000
Total Funds Available	355,616	360,512	363,512
<u>Transfers-Out</u>			
Cemetery Fund	4,104	9,000	12,000
Total Tansfers-Out	4,104	9,000	12,000
Increase (Decrease) in Fund Balance	0	0	0
Restricted Fund Balance	\$351,512	\$351,512	\$351,512

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
INTEREST INCOME			
4602 INTEREST INCOME	4,104	9,000	12,000
** CATEGORY TOTALS	<u>4,104</u>	<u>9,000</u>	<u>12,000</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	4,104	9,000	12,000

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
58- TRANSFERS/OTHER FUNDS			
5817 TRANSFER TO CEMETERY FUND	4,104	9,000	12,000
** CATEGORY TOTALS	<u>4,104</u>	<u>9,000</u>	<u>12,000</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	4,104	9,000	12,000

CITY OF BIG SPRING

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

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

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

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

**GENERAL DEBT SERVICE FUND-2002 SERIES
GENERAL OBLIGATION REFUNDING BONDS
SUMMARY OF RECEIPTS AND EXPENDITURES
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Balance	\$2,890	\$1,962	\$2,117
<u>Receipts</u>			
Current Taxes	276,952	266,020	259,370
Interest Income	275	580	600
Total Current Receipts	277,227	266,600	259,970
Total Funds Available	280,117	268,562	262,087
<u>Expenditures</u>			
Bond Maturities	235,000	230,000	230,000
Interest	42,920	35,945	28,872
Agents Fees	235	500	500
Total Budgeted Expenditures	278,155	266,445	259,372
Increase (Decrease) in Fund Balance	(928)	155	598
Ending Fund Balance	\$1,962	\$2,117	\$2,715

**GENERAL DEBT SERVICE FUND-2002 SERIES
UTILITY REVENUE REFUNDING BONDS
SUMMARY OF RECEIPTS AND EXPENDITURES
2005-06**

	ACTUAL 2003-04	ESTIMATED 2004-05	PROPOSED 2005-06
Beginning Fund Balance	\$323,222	\$334,550	\$341,472
<u>Receipts</u>			
Interest Income	3,388	6,500	6,000
Total Receipts	3,388	6,500	6,000
<u>Transfers-In</u>			
Utility Fund	553,510	549,832	545,356
Total Transfers-In	553,510	549,832	545,356
Total Current Receipts	556,898	556,332	551,356
Total Funds Available	880,120	890,882	892,828
<u>Expenditures</u>			
Bond Maturities	365,000	380,000	390,000
Interest	180,335	169,160	157,318
Agents Fees	235	250	250
Total Budgeted Expenditures	545,570	549,410	547,568
Increase (Decrease) in Fund Balance	11,328	6,922	3,788
Ending Fund Balance	\$334,550	\$341,472	\$345,260

**2002 REFUNDING DEBT SERVICE FUND REVENUES
2005-06**

Source

Current Taxes \$259,370

A part of the annual tax rate each year is levied for the retirement of bonded debt. The levy for fiscal year 2005-06 for the 2002 Refunding General Obligation Bonds is 6.563 cents per \$100 valuation. These bonds were issued for the early retirement of the 1993 General Obligation Bonds.

Utility Fund \$545,356

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 \$6,600

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

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
TAXES			
4010 CURRENT TAX COLLECTIONS	276,952	266,020	259,370
** CATEGORY TOTALS	<u>276,952</u>	<u>266,020</u>	<u>259,370</u>
INTEREST INCOME			
4602 INTEREST INCOME	275	580	600
** CATEGORY TOTALS	<u>275</u>	<u>580</u>	<u>600</u>
*** DEPARTMENT TOTALS	<u>=====</u> 277,227	<u>=====</u> 266,600	<u>=====</u> 259,970

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
INTEREST INCOME			
4602 INTEREST INCOME	3,388	6,500	6,000
** CATEGORY TOTALS	<u>3,388</u>	<u>6,500</u>	<u>6,000</u>
SERVICE FEES FROM OTHER FUNDS			
4811 TRANSFER FROM UTILITY FUND	553,510	549,832	545,356
** CATEGORY TOTALS	<u>553,510</u>	<u>549,832</u>	<u>545,356</u>
*** DEPARTMENT TOTALS	=====556,898	=====556,332	=====551,356

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

DEPT: 000 NON DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
57- DEBT SERVICE			
5701 DEBT SERVICE	235,000	230,000	230,000
5703 DEBT SERVICE INTEREST	42,920	35,945	28,872
5751 DEBT SERVICE AGENT FEES	235	500	500
	<hr/>	<hr/>	<hr/>
** CATEGORY TOTALS	278,155	266,445	259,372
	=====	=====	=====
*** DEPARTMENT TOTALS	278,155	266,445	259,372

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

DEPT: 000 NON DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
57- DEBT SERVICE			
5701 DEBT SERVICE	0	380,000	390,000
5703 DEBT SERVICE INTEREST	180,335	169,160	157,318
5751 DEBT SERVICE AGENT FEES	235	250	250
	<hr/>	<hr/>	<hr/>
** CATEGORY TOTALS	180,570	549,410	547,568
	=====	=====	=====
*** DEPARTMENT TOTALS	180,570	549,410	547,568

FUND: 477- W&S DEBT SVC 2002 REF

DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON DEPARTMENTAL

	ACTUAL 2003-2004	ESTIMATED 2004-2005	PROPOSED 2005-2006
58- TRANSFERS/OTHER FUNDS			
5850 RESIDUAL EQUITY TRANSFER	365,000	0	0
** CATEGORY TOTALS	<u>365,000</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 365,000	<u>=====</u> 0	<u>=====</u> 0

**TAX AND REVENUE DEBT SERVICE FUND-2002 REFUNDING SERIES
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2005 TO MATURITY**

<u>Fiscal year Ending 9-30</u>	<u>Outstanding Beginning of Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$4,990,000	\$620,000	\$186,190	\$806,190
2007	4,370,000	625,000	165,800.00	790,800.00
2008	3,745,000	640,000	142,375.00	782,375.00
2009	3,105,000	655,000	116,475.00	771,475.00
2010	2,450,000	450,000	94,375.00	544,375.00
2011	2,000,000	470,000	75,740.00	545,740.00
2012	1,530,000	490,000	55,937.50	545,937.50
2013	1,040,000	510,000	34,677.50	544,677.50
2014	530,000	530,000	11,792.50	541,792.50
		<u>\$4,990,000</u>	<u>\$883,362.50</u>	<u>\$5,873,362.50</u>

**TAX SUPPORTED IMPROVEMENTS, 2002 REFUNDING
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2005 TO MATURITY**

Fiscal year Ending 9-30	2-15		8-15	Total
	Principal	Interest	Interest	
2006	\$230,000	\$16,247.50	\$12,625.00	\$258,872.50
2007	225,000	12,625.00	8,800.00	246,425.00
2008	220,000	8,800.00	4,400.00	233,200.00
2009	220,000	4,400.00	0.00	224,400.00
TOTAL	\$895,000	\$42,072.50	\$25,825.00	\$962,897.50

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

**UTILITY IMPROVEMENTS, 2002 REFUNDING
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2005 TO MATURITY**

Fiscal year Ending 9-30	2-15		8-15	Total
	Principal	Interest	Interest	
2006	\$390,000	\$81,730.00	\$75,587.50	\$547,317.50
2007	400,000	75,587.50	68,787.50	544,375.00
2008	420,000	68,787.50	60,387.50	549,175.00
2009	435,000	60,387.50	51,687.50	547,075.00
2010	450,000	51,687.50	42,687.50	544,375.00
2011	470,000	42,687.50	33,052.50	545,740.00
2012	490,000	33,052.50	22,885.00	545,937.50
2013	510,000	22,885.00	11,792.50	544,677.50
2014	530,000	11,792.50	0.00	541,792.50
TOTAL	\$4,095,000	\$448,597.50	\$366,867.50	\$4,910,465.00

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

PAYING AGENTS

CITY OF BIG SPRING

PAYING AGENTS

Series 2002 Refunding Tax and Revenue Bonds

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

CITY OF BIG SPRING

OTHER DEBT

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

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

New interfund loans in the amount of \$275,000 to the Utility Fund are budgeted for fiscal year 2005-06. Proceeds from this loan will be used for renovations to the wastewater treatment plant. This loan will generate approximately \$36,400 in interest income to the Capital Replacement Fund over the life of the loan. Additionally, this budget includes approximately \$444,500 of capital equipment which will be financed through a new lease purchase agreement.

Estimated annual debt service requirements on these two new loans have been incorporated into the summary schedules on pages 302-306.

**CITY OF BIG SPRING
DEBT SERVICE REQUIREMENTS
FOR FY 2005-2006**

	2005-2006 Debt Service (Principal & Interest)	Total Annual Debt Service By Fund
<u>General Fund</u>		
Interfund Loans		
Fire Training Tower 1998	\$ 19,765	
Telephone System Equipment 2001	2,728	
Water Slides 2001	7,251	
Caterpillar Dozer 2003	34,095	
Comanche Trial Park Restrooms 2005	<u>4,529</u>	\$ 68,367
Lease Purchase Financing		
Vehicles & Equipment 2001	\$ 72,283	
Vehicles & Equipment 2002	107,619	
Vehicles & Equipment 2003	44,392	
Vehicles & Equipment 2004	85,338	
Vehicles & Equipment 2005	158,120	
Vehicles & Equipment 2006	<u>57,094</u>	<u>524,846</u>
General Fund Total		<u><u>\$ 593,213</u></u>
<u>Utility Fund</u>		
Interfund Loans		
WWTP Improvements 2003	\$ 51,405	
Decant Basins 2004	82,512	
Lift Station & Digester 2004	42,347	
Filter Rehabilitation 2005	25,480	
North Final Clarifier 2005	32,097	
WWTP Renovations 2006	<u>10,379</u>	\$ 244,220
Lease Purchase Financing		
Vehicles & Equipment 2001	\$ 11,835	
Vehicles & Equipment 2002	23,097	
Vehicles & Equipment 2003	41,751	
Vehicles & Equipment 2004	28,794	
Vehicles & Equipment 2005	<u>15,002</u>	<u>120,479</u>
Utility Fund Total		<u><u>\$ 364,699</u></u>

**CITY OF BIG SPRING
DEBT SERVICE REQUIREMENTS
FOR FY 2005-2006
(Continued)**

	2005-2006 Debt Service (Principal & Interest)	Total Annual Debt Service By Fund
<u>EMS Fund</u>		
Lease Purchase Financing		
Ambulances & Equipment 2001	\$ 9,199	
Ambulances 2002	25,413	
Ambulances 2003	24,589	
Equipment 2004	4,625	
Ambulance 2005	<u>13,196</u>	<u>77,022</u>
EMS Fund Total		<u><u>\$ 77,022</u></u>
<u>Airpark Fund</u>		
Lease Purchase Financing		
Pickup 2002	\$ 3,842	
Pickup 2003	4,691	
Sweeper 2006	<u>914</u>	<u>9,447</u>
Airpark Fund Total		<u><u>\$ 9,447</u></u>
<u>Service Center Fund</u>		
Lease Purchase Financing		
Vehicles 2001	<u>\$ 1,263</u>	<u>1,263</u>
Service Center Fund Total		<u><u>\$ 1,263</u></u>
Total 2005-2006 Debt Service Requirements		<u><u>\$ 1,045,644</u></u>

CITY OF BIG SPRING

Debt Service Schedule

	<u>Annual Debt Service Requirements</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Fund			
Lease Purchase			
2005-06	\$ 483,836	\$ 41,011	\$ 524,846
2006-07	422,605	34,866	457,471
2007-08	337,002	22,828	359,830
2008-09	279,127	12,426	291,553
2009-10	146,150	4,433	150,582
2010-11	<u>40,327</u>	<u>455</u>	<u>\$ 40,782</u>
Total	\$ 1,709,045	\$ 116,018	\$ 1,825,063
Interfund Loans			
2005-06	\$ 61,989	\$ 6,379	\$ 68,368
2006-07	54,871	3,518	58,389
2007-08	32,149	957	33,106
2008-09	4,212	317	4,529
2009-10	<u>4,050</u>	<u>102</u>	<u>4,152</u>
Total	\$ 157,270	\$ 11,273	\$ 168,544
General Fund Totals			
2005-06	\$ 545,824	\$ 47,389	\$ 593,214
2006-07	477,476	38,384	515,860
2007-08	369,150	23,785	392,936
2008-09	283,338	12,743	296,082
2009-10	150,200	4,534	154,734
2010-11	<u>40,327</u>	<u>455</u>	<u>40,782</u>
Total	\$ 1,866,316	\$ 127,291	\$ 1,993,607

CITY OF BIG SPRING

Debt Service Schedule

	<u>Annual Debt Service Requirements</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Utility Fund			
Lease Purchase			
2005-06	\$ 113,752	\$ 6,731	\$ 120,483
2006-07	97,103	3,841	100,944
2007-08	59,554	1,638	61,192
2008-09	26,543	456	26,999
2009-10	4,970	30	5,000
Total	\$ 301,922	\$ 12,697	\$ 314,619
Interfund Loans			
2005-06	\$ 205,199	\$ 39,018	\$ 244,216
2006-07	256,742	39,370	296,112
2007-08	265,076	26,753	291,828
2008-09	173,971	15,728	189,699
2009-10	108,255	9,470	117,725
2010-11	78,881	5,112	83,993
2011-12	29,011	3,086	32,097
2012-13	29,893	2,204	32,097
2013-14	30,802	1,294	32,097
2014-15	26,384	364	26,747
Total	\$ 1,204,213	\$ 142,398	\$ 1,346,611
Utility Fund Total			
2005-06	\$ 318,951	\$ 45,749	\$ 364,700
2006-07	353,845	43,211	397,056
2007-08	324,630	28,391	353,020
2008-09	200,514	16,184	216,698
2009-10	113,225	9,500	122,725
2010-11	78,881	5,112	83,993
2011-12	29,011	3,086	32,097
2012-13	29,893	2,204	32,097
2013-14	30,802	1,294	32,097
2014-15	26,384	364	26,747
Total	\$ 1,506,136	\$ 155,094	\$ 1,661,230

CITY OF BIG SPRING

Debt Service Schedule

	<u>Annual Debt Service Requirements</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Airpark Fund			
Lease Purchase			
2005-06	\$ 8,906	\$ 540	\$ 9,447
2006-07	8,424	395	8,819
2007-08	3,314	207	3,521
2008-09	1,434	132	1,566
2009-10	1,500	66	1,566
2010-11	645	7	653
Total	<u>\$ 20,644</u>	<u>\$ 1,142</u>	<u>\$ 21,786</u>

CITY OF BIG SPRING

Debt Service Schedule

	<u>Annual Debt Service Requirements</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
EMS Fund			
Lease Purchase			
2005-06	\$ 73,084	\$ 3,937	\$ 77,022
2006-07	57,287	2,065	59,352
2007-08	27,188	879	28,067
2008-09	14,781	343	15,124
2009-10	<u>4,372</u>	<u>27</u>	<u>4,399</u>
Total	\$ 176,713	\$ 7,251	\$ 183,963

CITY OF BIG SPRING

Debt Service Schedule

	<u>Annual Debt Service Requirements</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Service Center Fund			
Lease Purchase			
2005-06	\$ 1,254	\$ 9	\$ 1,263
Total	<u>\$ 1,254</u>	<u>\$ 9</u>	<u>\$ 1,263</u>



CITY OF BIG SPRING

CAPITAL IMPROVEMENTS PLAN

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

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

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

For fiscal year 2005-06 there is a total of \$1,559,500 budgeted for capital expenditures. Of this total, \$444,500 will be purchased through a lease purchase financing arrangement, \$478,500 through restricted reserves in the Utility Fund, \$275,000 will be financed through interfund loans from the Capital Replacement Fund, and \$361,500 will be funded by other agencies in accordance with executed grant agreements.

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

IMPACT ON CURRENT & FUTURE OPERATIONS

It is anticipated that equipment costing \$444,500 will be financed over a five year period through a lease purchase arrangement with an independent financing company. The table on page 314 shows funding impacts of the estimated debt service over the life of the loan.

An interfund loan in the amount of \$275,000 will be made from the Capital Replacement Fund to the Utility Fund. Debt service will be spread over five years with 5% interest. Annual debt service payments for the Utility Fund are reflected in the table on page 315.

The use of restricted retained earnings in the Utility Fund in the amount of \$478,500 is estimated to reduce restricted funds available for future capital needs to \$310,222 by September 30, 2006. Use

of these funds has no impact on the operating budget, as they have been restricted through Council action and are accounted for separately as funds available for capital improvements.

The City has executed two grant agreements with the Texas Department of Transportation – Aviation Division (TxDOT). The first of these grants is for the construction of a eight-plane hangar. TxDOT will finance \$150,000 and the Airpark Fund will finance the remaining \$100,000. The second grant, for the design phase of a runway overlay project, will be financed through TxDOT funding in the amount of \$211,500 and City funding in the amount of \$23,500. The City’s cash match on these grants, plus \$35,000 for the purchase of a backhoe, will be financed through restricted reserves in the Airpark Fund and will reduce the restricted reserve balance to \$1,449,584 by September 30, 2006.

The following schedule shows impacts of capital improvements on operating budgets for the use of \$478,500 in current operations as well as new debt service payments (principal and interest) budgeted for each fund in 2005-06. For additional information on current operating impacts, please refer to the fund narratives for each fund.

Cash Requirements for 2005-06

	Current Revenue/Fund Reserves	Debt Service		Total
		Lease Purchase	Interfund Loans	
General Fund		\$57,094		\$57,094
Utility Fund	\$320,000		\$10,379	330,379
Airpark Fund	158,500	914		159,414
	\$478,500	\$58,008	\$10,379	\$546,887

The major equipment and projects to be funded in this fiscal year, as well as impacts on current and future operating budgets, are described below.

GENERAL FUND

Finance Department – A document imaging system will be purchased by the Finance Department. This system will be used to digitally scan and store vital documents, including ordinances, resolutions, contracts, agreements, court records, EMS run sheets, receivables and payables. The system allows for easier management and retrieval of records and eliminates the need for large records storage facilities. The system will cost \$48,000 and will be funded through lease purchase financing. Current year operating impacts include \$5,000 in maintenance agreements and \$7,500 in contractual services for initial document scanning. Each future year’s operating budgets will be impacted by the annual maintenance contract in the amount of \$5,000.

Police Department - The Police Department will purchase five (5) police cars and the equipment necessary to make them ready for duty. Each year five vehicles are replaced on a rotating basis, with the oldest or least reliable cars being replaced. The City’s “Individually Assigned Vehicle

Program” is a continuing project that was initiated in 1983. This program was initiated as a cost savings effort in that the vehicles are assigned to an individual police officer who is responsible for ensuring that preventative maintenance on that vehicle is performed on a routine schedule, thus lowering annual maintenance costs and extending the life of a police car to over eight years. Projected costs for the five police cars, to be funded through a lease purchase arrangement, is \$150,000.

Street Department - This department will purchase a rock bucket for the Gradall at a cost of \$5,000. This bucket will assist in the removal of substandard structures and will be financed through a lease purchase arrangement.

Sanitation Department - One new sanitation trucks will be purchased for this department. The estimated cost of this vehicle is \$125,000 and will be financed through a lease purchase arrangement. The unit which will be retired has outlived its useful life and has experienced high maintenance costs over the last two years.

Landfill Department – This department will purchase a new rubber tire loader for \$95,000, which will be financed through a lease purchase agreement. The City will not retire the current loader from the fleet, but will transfer it to the Compost instead. Maintenance costs associated with the old loader will be transferred from one General Fund department to another, and therefore there will be no impact to current operations.

Parks Department – A mower will be purchased for the Parks Department. The mower, costing \$14,500, will be financed through a lease purchase arrangement and will replace a current mower that has experienced very high maintenance costs recently.

UTILITY FUND

Water Department - This department has \$25,000 budgeted for the rehabilitation of a backwash pump, \$20,000 for the rehabilitation or replacement of major filter components at the treatment plant and \$50,000 for renovation of the aluminum sulfate (alum) system. The backwash pump is a critical pump which provides water for backwashing the filters on a daily basis. The filter rehab project will provide funding for the replenishment of anthracite coal and other repairs for two filters. Aluminum sulfate is used in the treatment process as a coagulant to help remove turbidity and the renovations to this process will allow the City to use polymers with the alum in order to satisfy new regulations. These capital expenditures will be funded through restricted reserves in the Utility Fund and the only impact on current operations will be a reduction in maintenance costs associated with these two components.

Distribution and Collection - The water line replacement program will continue with \$150,000 budgeted for water mains and accompanying components. Areas with the highest number of reported leaks will receive priority in this program. Since inception in 1995, this program has significantly decreased the number of water main breaks and associated maintenance costs.

Wastewater - This department will fund major renovations for three primary components of the wastewater treatment plant. These renovations, costing \$275,000, will be performed on the south final clarifer, the primary grit system and the blower header and air header piping. Additionally, four sludge drying bed tiles will be replaced at a cost of \$75,000. These capital renovations will be

funded through restricted reserves and the only impact on current operations will be a reduction in maintenance and repair costs.

AIRPARK FUND

Airpark - Through the use of fund reserves, the Airpark will contribute \$100,000 for the construction of a new eight-plane hangar and \$23,500 for the design of the runway overlay project. Additional funding for these two projects is available through grant proceeds from the Texas Department of Transportation – Aviation Division (TxDOT). Additionally, an airfield sweeper will be purchased through a lease purchase arrangement and a used backhoe will be purchased using fund reserves. The purchase of the backhoe will impact current and future operating budgets by eliminating annual lease payments in the amount of \$12,000. The construction of the new hangar will generate annual lease revenue in the amount of \$12,000.

CITY OF BIG SPRING

**Debt Service Schedule
2005-06 Lease Purchase Financing**

	Original Loan Amount	Annual Debt Service Requirements		
		Principal	Interest	Total
General Fund				
2005-06	\$437,500	\$ 46,126	\$ 10,968	\$ 57,094
2006-07		81,940	15,935	97,875
2007-08		85,705	12,171	97,876
2008-09		89,642	8,234	97,876
2009-10		93,760	4,116	97,876
2010-11		40,327	455	40,782
		<u>\$ 437,500</u>	<u>\$ 51,879</u>	<u>\$ 489,379</u>
Airpark Fund				
2005-06	\$7,000	\$ 738	\$ 175	\$ 913
2006-07		1,311	255	1,566
2007-08		1,371	195	1,566
2008-09		1,435	132	1,567
2009-10		1,500	66	1,566
2010-11		645	7	652
		<u>\$ 7,000</u>	<u>\$ 830</u>	<u>\$ 7,830</u>
Total-All Funds				
2005-06	\$444,500	\$ 46,864	\$ 11,143	\$ 58,007
2006-07		83,251	16,190	99,441
2007-08		87,076	12,366	99,442
2008-09		91,077	8,366	99,443
2009-10		95,260	4,182	99,442
2010-11		40,972	462	41,434
		<u>\$ 444,500</u>	<u>\$ 52,709</u>	<u>\$ 497,209</u>

CITY OF BIG SPRING

Debt Service Schedule
2005-06 Interfund Loans

	Original Loan Amount	Annual Debt Service Requirements		
		Principal	Interest	Total
Utility Fund				
2005-06	\$275,000	\$ 8,104	\$ 2,275	\$ 10,379
2006-07		50,067	12,208	62,275
2007-08		52,629	9,646	62,275
2008-09		55,322	6,954	62,276
2009-10		58,152	4,123	62,275
2010-11		50,726	1,170	51,896
		<u>\$ 275,000</u>	<u>\$ 36,376</u>	<u>\$ 311,376</u>

City of Big Spring

Five Year Capital Improvements Plan

General Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2005-06</u>	<u>Year 2 Projected 2006-07</u>	<u>Year 3 Projected 2007-08</u>	<u>Year 4 Projected 2008-09</u>	<u>Year 5 Projected 2009-10</u>
Finance	Document Imaging System Computer Replacements	Lease Purchase	\$ 48,000	\$ 48,000				
		Current Receipts	1,500		1,500			
			49,500	48,000	1,500			
Information Technology	Graphic Information System Information System Upgrade e-Government System Upgrade Switches & Routers WAN Upgrades Server Upgrades	Lease Purchase	75,000		75,000			
		Lease Purchase	50,000			50,000		
		Current Receipts	10,000		10,000			
		Cap. Rev. Fund	25,000			25,000		
		Cap. Rev. Fund	50,000				50,000	
		Lease Purchase	75,000					75,000
			285,000		85,000	75,000	50,000	75,000
Police	Fleet Replacement Program (5) Computer Software Replacement Computer Replacements Laptop Replacements Upgrade Emergency Sirens Graphics Server	Lease Purchase	780,000	150,000	150,000	155,000	160,000	165,000
		Cap. Rev. Fund	200,000		200,000			
		Current Receipts	27,000		8,000		9,000	10,000
		Current Receipts	18,000		9,000		9,000	
		Cap. Rev. Fund	100,000			100,000		
		Current Receipts	18,000			9,000		9,000
			1,143,000	150,000	367,000	264,000	178,000	184,000
Fire	Fire Truck Aerial Quint Fire Station (Consolidate 2 & 5)	Lease Purchase	280,000			280,000		
		Lease Purchase	425,000		425,000			
		Bond Issue	1,568,000		1,568,000			
			2,273,000		1,993,000	280,000		
Fire Marshal	Pickup	Lease Purchase	30,000				30,000	
			\$ 30,000				\$ 30,000	

City of Big Spring

Five Year Capital Improvements Plan

General Fund - Continued

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2005-06</u>	<u>Year 2 Projected 2006-07</u>	<u>Year 3 Projected 2007-08</u>	<u>Year 4 Projected 2008-09</u>	<u>Year 5 Projected 2009-10</u>
Animal Control	Animal Shelter Pickup	Bond Issue	\$ 250,000		\$ 250,000			
		Lease Purchase	43,000		21,000		22,000	
			293,000		271,000		22,000	
Municipal Court	Computer Replacements AutoCITE (electronic citations)	Current Receipts	3,500		1,500		2,000	
		Lease Purchase	28,200			9,400	9,400	9,400
			31,700		1,500	9,400	11,400	9,400
Code Enforcement	3/4 Ton Pickup	Lease Purchase	59,000		18,000		18,000	23,000
			59,000		18,000		18,000	23,000
Streets	Gradall Rock Bucket	Lease Purchase	5,000	5,000				
	Asphalt Distributor	Lease Purchase	60,000		60,000			
	Dump Truck	Lease Purchase	150,000			75,000		75,000
	Pickup	Lease Purchase	38,000		18,000		20,000	
	Chemical Building	Current Receipts	15,000			15,000		
	Tractor	Lease Purchase	25,000		25,000			
	Blade	Cap. Rev. Fund	200,000		200,000			
	Downtown Street Reconstruction	Bond Issue	4,309,000		4,309,000			
	Landscaped Islands-Downtown	Bond Issue	292,200		292,200			
	Dump Truck	Lease Purchase	65,000				65,000	
	Roller	Lease Purchase	35,000					35,000
Street Sweeper	Cap. Rev. Fund	150,000			150,000			
			\$ 5,344,200	\$ 5,000	\$ 4,904,200	\$ 240,000	\$ 85,000	\$ 110,000

City of Big Spring

Five Year Capital Improvements Plan

General Fund - Continued

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2005-06</u>	<u>Year 2 Projected 2006-07</u>	<u>Year 3 Projected 2007-08</u>	<u>Year 4 Projected 2008-09</u>	<u>Year 5 Projected 2009-10</u>
Sanitation	Sanitation Truck	Lease Purchase	\$ 655,000	\$ 125,000	\$ 130,000	\$ 130,000	\$ 135,000	\$ 135,000
	Pickup	Lease Purchase	20,000		20,000			
	Welding Truck	Lease Purchase	27,000			27,000		
	Rolloff Truck	Lease Purchase	100,000				100,000	
				802,000	125,000	150,000	157,000	235,000
Landfill	Rubber Tire Loader	Lease Purchase	95,000	95,000				
	Compactor	Cap. Rev. Fund	400,000			400,000		
	Replace Baler	Cap. Rev. Fund	500,000			500,000		
			995,000	95,000		900,000		
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	29,500	14,500			15,000	
	ABC Park Restrooms	Cap. Rev. Fund	15,000		15,000			
	Mower	Cap. Rev. Fund	39,000		11,000	13,000		15,000
	Pickup	Lease Purchase	42,000			20,000		22,000
	Relocate Soccer & Football Fields	Current Receipts	20,000				20,000	
	Tractor	Current Receipts	15,000			15,000		
			\$ 160,500	\$ 14,500	\$ 26,000	\$ 48,000	\$ 35,000	\$ 37,000

City of Big Spring

Five Year Capital Improvements Plan

General Fund - Continued

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2005-06</u>	<u>Year 2 Projected 2006-07</u>	<u>Year 3 Projected 2007-08</u>	<u>Year 4 Projected 2008-09</u>	<u>Year 5 Projected 2009-10</u>
Swimming Pool	Resurface Rubber-Flex Pool Area	Cap. Rev. Fund	\$ 25,000		\$ 25,000			
	Pool Vacuum	Current Receipts	6,000		6,000			
	Building Upgrade-ADA Accessible	Cap. Rev. Fund	10,000		10,000			
	Pump House Plumbing	Cap. Rev. Fund	10,000			10,000		
	Exterior Upgrade of Pool Building	Cap. Rev. Fund	10,000			10,000		
	Repair Concrete on Deck	Cap. Rev. Fund	15,000			15,000		
	Pool Toys and Accessories	Lease Purchase	15,000				15,000	
	Rubber Rock on Deck	Cap. Rev. Fund	35,000					35,000
			126,000		41,000	35,000	50,000	
Moss Lake	Fencing	Current Receipts	5,000		5,000			
	Boat	Current Receipts	12,000		12,000			
	Tractor/Mower	Cap. Rev. Fund	30,000			30,000		
			47,000		17,000	30,000		
City Hall	Drive Up Window Upgrade-Annex	Current Receipts	10,000		10,000			
	Renovations to Council Chambers	Current Receipts	8,000		8,000			
	Renovations to City Hall	Current Receipts	10,000				10,000	
			28,000		18,000		10,000	
General Fund Total			\$ 11,746,900	\$ 437,500	\$ 7,938,200	\$ 2,038,400	\$ 724,400	\$ 608,400

City of Big Spring

Five Year Capital Improvements Plan

Utility Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2005-06</u>	<u>Year 2 Projected 2006-07</u>	<u>Year 3 Projected 2007-08</u>	<u>Year 4 Projected 2008-09</u>	<u>Year 5 Projected 2009-10</u>
Water Treatment	Backwash Pump Rehab	Restricted Reserves	\$ 25,000	\$ 25,000				
	Filter Rehab	Restricted Reserves	140,000	20,000	20,000		100,000	
	Alum System Upgrade	Restricted Reserves	20,000	20,000				
	Edwards Ground Storage Tank Rehab	Cap. Rev. Fund	30,000		30,000			
	Lancaster Pump Station Rehab	Restricted Reserves	30,000		30,000			
	Security System for Treatment Plant	Lease Purchase	7,000		7,000			
	Northside Elevated Storage Tank	Bond Issue	480,000		480,000			
	Ground Storage Tank Rehab-Interior	Cap. Rev. Fund	100,000		50,000	50,000		
	Elevator Repairs	Cap. Rev. Fund	20,000			20,000		
	pH Adjustment System	Restricted Reserves	100,000					100,000
	Pickup w/ Hoist	Lease Purchase	25,000		25,000			
	Pump Station Renovation	Bond Issue	1,500,000					
	Turbine Pump Sta. Renov. Phase I	Bond Issue	1,000,000					
Turbine Pump Sta. Renov. Phase II	Bond Issue	600,000						
			4,077,000	65,000	642,000	70,000	200,000	3,100,000
Distribution & Collection	Utility Truck	Lease Purchase	61,000		30,000	31,000		
	Distribution Lines	Restricted Reserves	1,050,000	150,000	225,000	225,000	225,000	225,000
	Pickup	Lease Purchase	21,000		21,000			
	Vacuum Truck	Lease Purchase	225,000			225,000		
	Ditchwithch Trencher	Lease Purchase	120,000		120,000			
	Sewer Camera Outpost Unit	Lease Purchase	75,000			75,000		
	Portable Welder	Current Receipts	6,000				6,000	
	Valve & Hydraulic Power Unit	Current Receipts	13,000				13,000	
	Beals Creek Sewer Trunk Main Repl.	Bond Issue	900,000					
			\$ 2,471,000	\$ 150,000	\$ 396,000	\$ 556,000	\$ 244,000	\$ 1,125,000

City of Big Spring

Five Year Capital Improvements Plan

Utility Fund - Continued

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2005-06</u>	<u>Year 2 Projected 2006-07</u>	<u>Year 3 Projected 2007-08</u>	<u>Year 4 Projected 2008-09</u>	<u>Year 5 Projected 2009-10</u>
Customer Service	Pickup	Lease Purchase	\$ 46,000		\$ 15,000	\$ 15,000		\$ 16,000
	Automated Meter Reading System	Cap. Rev. Fund	150,000		75,000	75,000		
			196,000		90,000	90,000		16,000
Wastewater Treatment	Primary Grit Removal System Rehab	Cap. Rev. Fund	68,000	68,000				
	South Final Clarifier Rehab	Cap. Rev. Fund	166,000	166,000				
	Blower System Repairs	Cap. Rev. Fund	41,000	41,000				
	Sludge Drying Bed Replacement	Restricted Reserves	155,000	75,000				80,000
	Hoist for Maintenance Pickup	Current Receipts	7,000		7,000			
	Pickup	Lease Purchase	25,000				25,000	
	Control Room/Lab Expansion	Restricted Reserves	150,000				150,000	
	Water Pump Station Building	Cap. Rev. Fund	50,000		50,000			
	Airpark Lift Station Pump Conversion	Cap. Rev. Fund	55,000			55,000		
	Relift Station Pump Conversion	Cap. Rev. Fund	130,000					130,000
Aeration Basin Diffuser Replacement	Cap. Rev. Fund	70,000		70,000				
SCADA System Upgrade	Lease Purchase	100,000		100,000				
			1,017,000	350,000	227,000	55,000	175,000	210,000
Material Control	Office Building Extension	Current Receipts	25,000		25,000			
	Central Air/Heat System Replacement	Current Receipts	7,500			7,500		
	Pickup	Cap. Rev. Fund	18,000		18,000			
			50,500		43,000	7,500		
Utility Fund Total			\$ 7,811,500	\$ 565,000	\$ 1,398,000	\$ 778,500	\$ 619,000	\$ 4,451,000

City of Big Spring

Five Year Capital Improvements Plan

Airpark Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2005-06</u>	<u>Year 2 Projected 2006-07</u>	<u>Year 3 Projected 2007-08</u>	<u>Year 4 Projected 2008-09</u>	<u>Year 5 Projected 2009-10</u>
Airpark	Airfield Sweeper	Lease Purchase	\$ 7,000	\$ 7,000				
	Used Backhoe	Restricted Reserves	35,000	35,000				
	T-Hangar	Grant Proceeds	150,000	150,000				
	T-Hangar	Restricted Reserves	100,000	100,000				
	Design Phase-Runway Overlay	Grant Proceeds	211,500	211,500				
	Design Phase-Runway Overlay	Restricted Reserves	23,500	23,500				
	Dump Truck	Lease Purchase	70,000			70,000		
	Sport Utility Vehicle	Lease Purchase	25,000		25,000			
	Pickup	Lease Purchase	44,000		22,000		22,000	
	Tractor/Mower	Lease Purchase	78,000		38,000		20,000	20,000
Airpark Fund Total			\$ 744,000	\$ 527,000	\$ 85,000	\$ 70,000	\$ 42,000	\$ 20,000

Emergency Medical Services Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2005-06</u>	<u>Year 2 Projected 2006-07</u>	<u>Year 3 Projected 2007-08</u>	<u>Year 4 Projected 2008-09</u>	<u>Year 5 Projected 2009-10</u>
E.M.S.	Van Type Ambulance	Lease Purchase	\$ 145,000			\$ 70,000	\$ 75,000	
	Field Data Software	Lease Purchase	21,500		21,500			
	Defibrillator	Lease Purchase	22,000			22,000		
E.M.S. Fund Total			\$ 188,500		\$ 21,500	\$ 92,000	\$ 75,000	

City of Big Spring

Five Year Capital Improvements Plan

Service Center Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2005-06</u>	<u>Year 2 Projected 2006-07</u>	<u>Year 3 Projected 2007-08</u>	<u>Year 4 Projected 2008-09</u>	<u>Year 5 Projected 2009-10</u>
Service Center	Wrecker	Lease Purchase	50,000			50,000		
	Pickup	Lease Purchase	25,000			25,000		
	Garage Doors	Cap. Rev. Fund	45,000				45,000	
	Truck Lift Station	Current Receipts	10,000		10,000			
Service Center Fund Total			\$ 130,000		\$ 10,000	\$ 75,000	\$ 45,000	

Cemetery Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2005-06</u>	<u>Year 2 Projected 2006-07</u>	<u>Year 3 Projected 2007-08</u>	<u>Year 4 Projected 2008-09</u>	<u>Year 5 Projected 2009-10</u>
Cemetery	Chapel	Cap. Rev. Fund	\$ 25,000		\$ 25,000			
	Dump Truck	Lease Purchase	63,000			63,000		
	Pickup	Cap. Rev. Fund	18,000				18,000	
	Building Renovation	Current Receipts	10,000				10,000	
	Mower	Cap. Rev. Fund	22,000		11,000			11,000
Cemetery Fund Total			\$ 138,000		\$ 36,000	\$ 63,000	\$ 28,000	\$ 11,000

City of Big Spring

Five Year Capital Improvements Plan

Golf Course Improvement Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2005-06</u>	<u>Year 2 Projected 2006-07</u>	<u>Year 3 Projected 2007-08</u>	<u>Year 4 Projected 2008-09</u>	<u>Year 5 Projected 2009-10</u>
Golf Course Improvement	Utility Vehicle	Current Receipts	\$ 30,000				\$ 30,000	
	Airifier	Current Receipts	8,000		8,000			
	Chemical Spray Rig	Current Receipts	20,000		20,000			
	Trap Rake	Current Receipts	10,000		10,000			
	Mower	Current Receipts	34,000		18,000		16,000	
	Sprayer	Current Receipts	20,000			20,000		
	Reconstruction Fairways/Greens	Current Receipts	1,250,000		300,000	300,000	300,000	350,000
	Pro Shop Renovations	Cap. Rev. Fund	100,000					100,000
Golf Course Improvement Fund Total			\$ 1,472,000		\$ 356,000	\$ 320,000	\$ 346,000	\$ 450,000

City of Big Spring

Five Year Capital Improvements Plan

Summary - All Funds

<u>Fund</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2005-06</u>	<u>Year 2 Projected 2006-07</u>	<u>Year 3 Projected 2007-08</u>	<u>Year 4 Projected 2008-09</u>	<u>Year 5 Projected 2009-10</u>
General Fund	Fund Projects	See Detail	\$ 11,746,900	\$ 437,500	\$ 7,938,200	\$ 2,038,400	\$ 724,400	\$ 608,400
Utility Fund	Fund Projects	See Detail	7,811,500	565,000	1,398,000	778,500	619,000	4,451,000
Airpark Fund	Fund Projects	See Detail	744,000	527,000	85,000	70,000	42,000	20,000
E.M.S. Fund	Fund Projects	See Detail	188,500		21,500	92,000	75,000	
Service Center Fund	Fund Projects	See Detail	130,000		10,000	75,000	45,000	
Cemetery Fund	Fund Projects	See Detail	138,000		36,000	63,000	28,000	11,000
Golf Course Imp.	Fund Projects	See Detail	1,472,000		356,000	320,000	346,000	450,000
Total - All Funds			\$ 22,230,900	\$ 1,529,500	\$ 9,844,700	\$ 3,436,900	\$ 1,879,400	\$ 5,540,400

Summary - Funding Source

<u>Fund</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2005-06</u>	<u>Year 2 Projected 2006-07</u>	<u>Year 3 Projected 2007-08</u>	<u>Year 4 Projected 2008-09</u>	<u>Year 5 Projected 2009-10</u>
See Detail By Source	Fund Projects	Lease Purchase	\$ 4,555,200	\$ 444,500	\$ 1,411,500	\$ 1,392,400	\$ 731,400	\$ 575,400
See Detail By Source	Fund Projects	Cap. Rev. Fund	2,957,000	275,000	790,000	1,453,000	148,000	291,000
See Detail By Source	Fund Projects	Current Receipts	1,629,500		469,000	366,500	425,000	369,000
See Detail By Source	Fund Projects	Restricted Reserves	1,828,500	448,500	275,000	225,000	575,000	305,000
See Detail By Source	Fund Projects	Grant Funding	361,500	361,500				
See Detail By Source	Fund Projects	Bond Issue	10,899,200		6,899,200			4,000,000
Total - All Funding Sources			\$ 22,230,900	\$ 1,529,500	\$ 9,844,700	\$ 3,436,900	\$ 1,879,400	\$ 5,540,400

CAPITAL OUTLAY

BUDGETED CAPITAL OUTLAY
Fiscal Year 2005-06

General Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Finance	Document Imaging System	1	Lease Purchase	\$ 48,000
Police	Police Vehicle	5	Lease Purchase	150,000
Streets	Gradall Bucket	1	Lease Purchase	5,000
Sanitation	Sanitation Truck	1	Lease Purchase	125,000
Landfill	Rubber Tire Loader	1	Lease Purchase	95,000
Parks	Mower	1	Lease Purchase	14,500
				\$ 437,500

Utility Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Water	Filter Rehab	N/A	Reserves	\$ 20,000
Water	Backwash Pump	1	Reserves	25,000
Water	Alum System Renovation	1	Reserves	50,000
Dist. & Collection	Water Line Replacement	N/A	Reserves	150,000
Wastewater	Sludge Drying Bed Tiles	4	Reserves	75,000
Wastewater	WWTP Renovations	N/A	Cap. Rep. Fund	275,000
				\$ 595,000

Airpark Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Airpark	Airfield Sweeper	1	Lease Purchase	\$ 7,000
Airpark	Backhoe	1	Reserves	35,000
Airpark	T-Hangar	1	Grant	150,000
Airpark	T-Hangar	1	Reserves	100,000
Airpark	Design Phase-Runway Overlay	N/A	Grant	211,500
Airpark	Design Phase-Runway Overlay	N/A	Reserves	23,500
				\$ 527,000

Total Budgeted Capital Outlay	<u><u>\$ 1,559,500</u></u>
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BUDGETED CAPITAL OUTLAY - Continued
Fiscal Year 2005-06

Summary by Fund

General	Lease Purchase	<u>\$ 437,500</u>	\$ 437,500
Utility	Restricted Reserves	320,000	
	Capital Replacement Fund	<u>275,000</u>	595,000
Airpark Fund	Restricted Reserves	158,500	
	Lease Purchase	7,000	
	Grant Funds	<u>361,500</u>	527,000
			<u>\$ 1,559,500</u>

Summary by Funding Source

Lease Purchase	\$ 444,500
Capital Replacement Fund	275,000
Grant Funding	361,500
Restricted Reserves	478,500
	<u>\$ 1,559,500</u>





CITY OF BIG SPRING

DEMOGRAPHICS

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

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

TAXPAYER	TYPE OF BUSINESS	2004 ASSESSED VALUE
Western Container	Manufacture of Plastic Bottles	\$24,615,190
Scenic Mountain Medical Center	Hospital	10,003,248
TXU Electric Delivery Co	Electric Provider	9,067,820
Southwestern Bell Telephone Co.	Telephone Utility	6,892,420
Walmart Real Estate	Real Estate	6,370,000
Walmart Stores Texas LP	Retail/Grocery	6,304,592
Scenic Mountain Medical Center	Clinic	3,419,334
T A Operating Corporation	Truck Stop	3,236,568
Atmos Energy Corporation	Gas Utility	3,143,510
Parker Hannifan Corp	Hydraulics	2,426,890

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

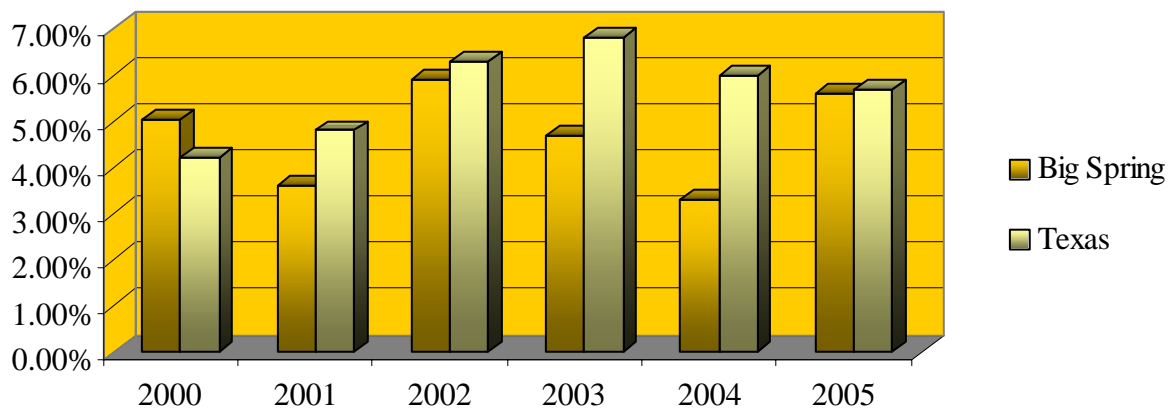
Race	Number of Citizens	Percent of Population
White	19,352	76.69%
Black	1,339	5.31%
American Indian	150	.59%
Asian	150	.63%
Other	<u>4,233</u>	<u>16.78%</u>
Total	25,233	100.00%

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

FISCAL YEAR	POPULATION	PER CAPITA MEDIAN INCOME	MEDIAN AGE	BSISD ENROLLMENT
1997	23,977	22,000	37	4,460
1998	23,977	22,500	34	4,450
1999	23,997	22,500	34	4,224
2000	25,233	22,500	36	4,083
2001	25,233	21,404	36	4,042
2002	25,233	20,323	35	3,958
2003	25,233	20,323	36	3,907
2004	25,233	21,501	36	3,798
2005	25,333	21,925	36	3,810

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

UNEMPLOYMENT Big Spring versus the State of Texas



Source: Texas Workforce Commission and the Bureau of Labor Statistics

City Statistics
FY 2004-05

Date of Incorporation	1907
Adoption of the City Charter	Voted 12/07/26 Adopted 1/01/27
Form of Government	Council-Mayor
Area in Square Miles	18.89
Miles of Street	
Paved	157.9
Unpaved	12.3
Police Protection	
Number of Stations	1
Number of Employees (including 19 civilians)	61
Number of Calls for Service	19,431
Total Arrests	1,904
Total Number of Written Reports	5,588
Total Number of Building checks	10,276
Total Alarm Response	1,057
Total Citations	4,247
Fire Protection	
Number of Stations	5
Number of Employees	46
Number of City runs per year	391
Number of Non-City runs per year	40
EMS Service	
Number of Employees (including clerks)	18
Number of City runs per year	2,947
Number of Non-City runs per year	318
Number of long distance transfers	578
Retired Volunteers Program	
Number of Volunteers	377
Total Volunteer Hours (10/1/04 - 9/30/05)	88,092
Dollar Value to the Community (Based on Private Sector rate)	\$1,455,673
Building Permits	
Number of Residential (10/1/04 - 9/30/05)	629
Residential Valuation	\$4,403,642
Number of Residential Alterations & Additions	279
Residential Valuation	\$983,695
Number of Residential Re-Roofs	114
Residential Valuations	\$243,019
Number of Commercial Buildings	329
Building Permits (continued)	

Commercial Valuation	\$2,086,305
Number of Commercial Alterations & Additions	26
Commercial Valuation	\$638,471
Number of Commercial Re-Roofs	29
Commercial Valuation	\$133,250
Number of Government	0
Government Valuation	N/A
Municipal Water Utility	
Number of active city accounts (yearly average)	8,362
Number of active city units (yearly average)	9,563
Number active non-city accounts (yearly average)	264
Number of active non-city units (yearly average)	288
Systems capacity (gallons) per day	12,500,000
Daily average consumption (gallons)	4,919,000
Miles of water mains	177
Miles of sewer mains	125
Number of fire hydrants	722
Main Live Valves	1,636
Manholes	1,995
Parks and Recreation	
Community Parks	
Comanche Trail	136.00 acres
Neighborhood Parks	
Jefferson Park	.5 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	136.00 acres
Moss Lake	640.00 acres
Baseball/Softball Fields	
Cotton Mize (one softball field)	Included in Comanche Trail Park acreage
Stinkcreek (one practice field)	27.77 acres
Roy Anderson Complex (three softball & two baseball fields)	70.67 acres
National Little League	4.60 acres
International Little League	3.44 acres
American Little League	3.75 acres
Golf Course	
Comanche Trail (18 holes)	184.75 acres
Street Lights	1,812 lights
Cost per light per month (on year average)	\$13.34
City Employees	
Full Time	266
Part Time	1
Employee Education	
Post Graduate	2
Bachelors Degree	13
Associates Degree	25

**BUDGET POLICY
2005-06**

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
2005-06 Annual Budget

February – April	Preparation of budget work papers by Finance Department.
February 22	Budget planning session held by City Council and staff (after regular meeting).
May 3	Distribute 2005-06 annual budget work papers to department heads.
May 3	Revenue projection forms will be distributed to division directors.
May 20	Proposed budget will be entered into the budget module by all departments.
May 20	Division directors will submit revenue projections to the Finance Department.
May 23 - June 3	The Finance Department will review and complete revenue projections and prepare proposed budget for presentation to the City Manager.
June 6 - 24	Review of line item budget requests with division directors and department heads by the City Manager.
June 20 - 24	Review of capital requests and program changes with City Manager and division directors.
June 27 - July 8	The proposed annual 2005-06 budget for will be prepared for presentation to the City Council.
July 11 - 15	Budget work sessions with the City Council.
July 22	File proposed annual budget with the City Secretary. The proposed budget must be filed with the City Secretary not less than thirty (30) days prior to the time that the City Council adopts the tax levy. (Chapter 102, <i>Local Government Code</i>)
August 9	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 9	The City Secretary will publish notice of the public hearing on the proposed 2005-06 annual budget. This notice will give the date, time, place and purpose of the public hearing. Notice shall be published not earlier than the 30 th day nor later than the 10 th day before the public hearing.

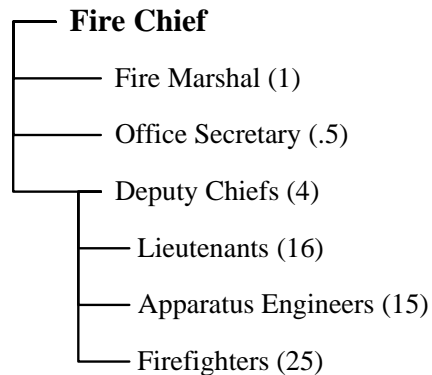
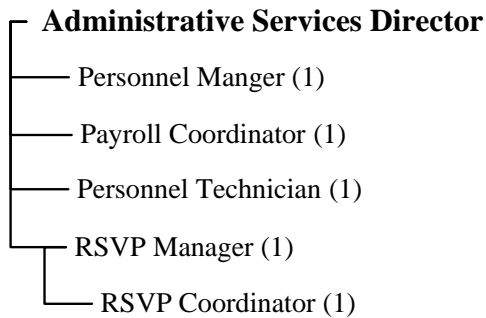
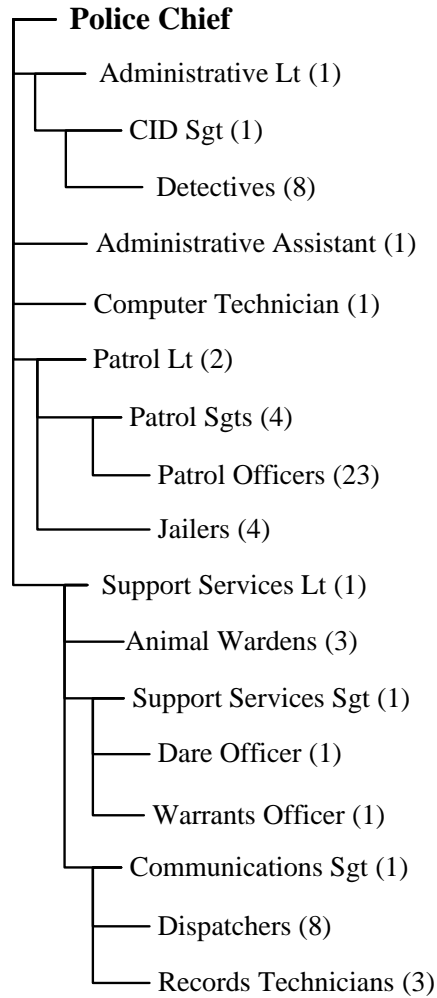
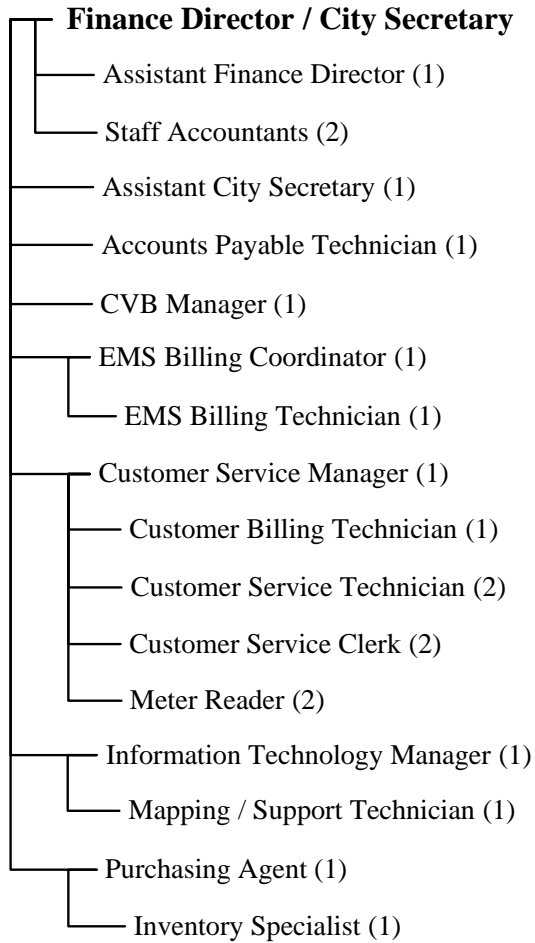
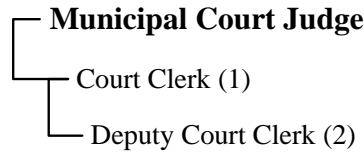
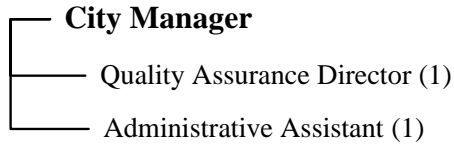
August 23	The City Council will conduct a public hearing on the proposed annual budget.
August 23	First reading of an ordinance approving and adopting the 2005-06 annual budget.
September 13	Second and final reading of an ordinance approving and adopting the 2005-06 annual budget.
September 14	File adopted budget with the County Clerk.
October 1	Effective date of adopted budget.

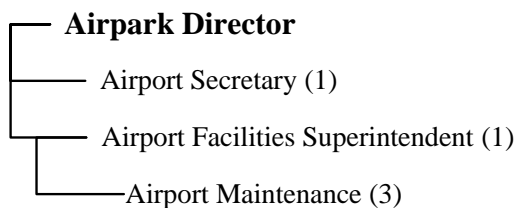
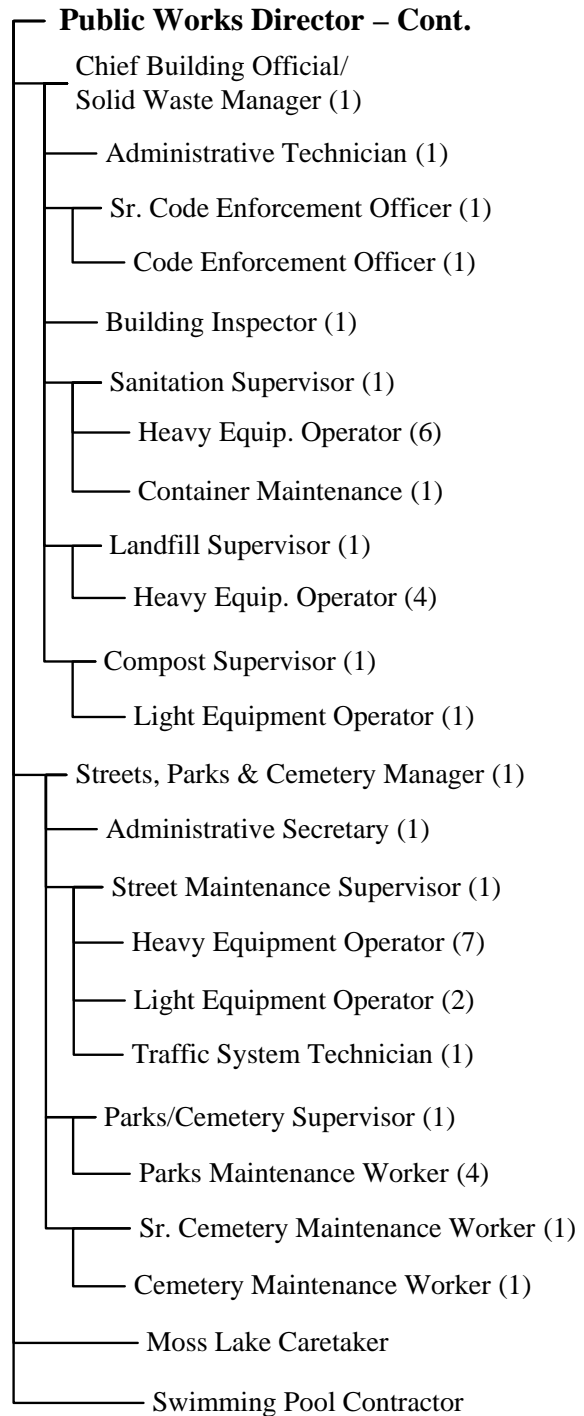
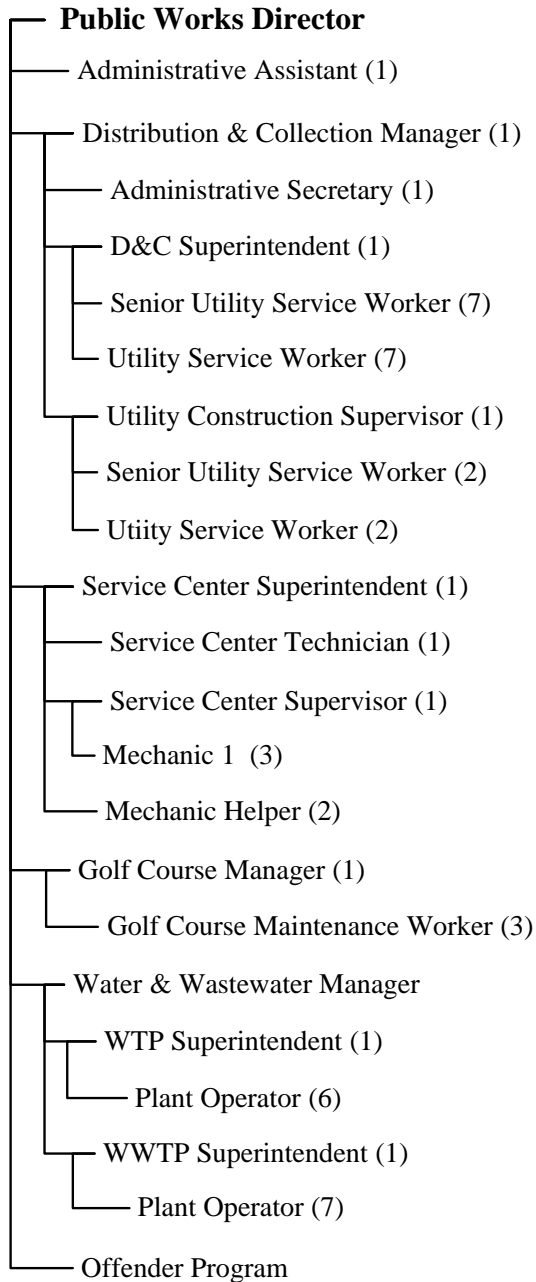
CITY OF BIG SPRING

TAX RATE CALENDAR
2005-06 Tax Rate

July 25	Deadline for chief appraiser to certify roll to taxing entities.
July 28	Certification of anticipated collection rate by tax Finance Director.
August 1	Calculation of effective and rollback tax rates by Tax Assessor/Collector.
August 5	Post notice seventy-two (72) hours in advance of meeting of City Council to discuss tax rate.
August 7	Publication of effective and rollback rates by Howard County Tax Assessor and Collector.
August 9	Meeting of the City Council to discuss 2005 tax rate and to take a record vote if proposed tax rate will generate more tax revenue than last year's tax rate.
August 14	Publish "Notice of Public Hearing on Tax Increase" (quarter-page notice) in local newspaper and on TV and Web site at least seven (7) days before public hearing.
August 19	Post notice seventy-two (72) hours in advance of public hearing .
August 23	The City Council will conduct a public hearing on the proposed tax rate.
September 2	Post notice seventy-two (72) hours in advance of second public hearing.
September 4	Publish "Notice of Vote on Tax Rate" (quarter-page notice) in local newspaper and publish on TV and Web site at least seven (7) days before meeting date.
September 13	The City Council will conduct the second public hearing, consider first reading of an ordinance adopting the proposed tax rate for 2005, and schedule and announce meeting date at which the tax rate will be adopted.
September 23	Post notice seventy-two (72) hours in advance of meeting to adopt tax rate.
September 27	The City Council will adopt the tax rate for 2005 on second and final reading

**ORGANIZATIONAL CHARTS
BY DIVISION**





**SUMMARY OF
BUDGETED POSITIONS**

**SUMMARY OF PERSONNEL BY DIVISION
AND DEPARTMENTS**

<i>DIVISION / DEPARTMENT</i>	<i>Full-time Equivalents</i>		
	<i>FISCAL YEAR 2003- 04</i>	<i>FISCAL YEAR 2004- 05</i>	<i>FISCAL YEAR 2005- 06</i>
<i>Administration (001)</i>			
City Council (110)	1.0	0.0	0.0
City Manager (130)	2.0	2.0	2.0
Correctional Center (170)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<i>Total</i>	4.0	3.0	3.0
<i>Finance (002)</i>			
Finance (120)	6.0	6.0	6.0
Information Technology (140)	1.0	1.0	2.0
Customer Service (735)	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>
<i>Total</i>	15.0	15.0	16.0
<i>Personnel (003)</i>			
Human Resources (160)	4.0	4.0	4.0
<i>Police (011)</i>			
Police (200)	61.0	61.0	61.0
Animal Control (240)	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
<i>Total</i>	64.0	64.0	64.0
<i>Fire (012)</i>			
Fire (210)	45.5	45.5	45.5
Fire Marshal (230)	1.0	1.0	1.0
Emergency Medical Service (260)	<u>18.0</u>	<u>18.0</u>	<u>1.0</u>
<i>Total</i>	64.5	64.5	64.5
<i>Municipal Judge (013)</i>			
Municipal Court (220)	4.0	4.0	4.0
<i>Public Works (021)</i>			
Code Enforcement/Inspections (300)	4.0	5.0	5.0
Water Treatment (705)	8.0	8.0	8.0
Distribution & Collection (710)	25.0	25.0	24.0
Wastewater Treatment (740)	8.0	9.0	9.0
Material Control (745)	2.0	2.0	2.0
Airpark (610)	7.0	7.0	7.0
Service Center (810)	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>
<i>Total</i>	62.0	64.0	63.0

**SUMMARY OF PERSONNEL BY DIVISION
AND DEPARTMENTS**

<i>DIVISION / DEPARTMENT</i>	<i>Full-time Equivalents</i>		
	<i>FISCAL</i>	<i>FISCAL</i>	<i>FISCAL</i>
	<i>YEAR</i>	<i>YEAR</i>	<i>YEAR</i>
	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
<i>Highways and Streets (022)</i>			
Streets (320)	14.0	14.0	14.0
<i>Sanitation (025)</i>			
Sanitation (330)	7.0	7.0	8.0
Landfill (350)	8.0	7.0	7.0
Compost (360)	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
<i>Total</i>	17.0	16.0	17.0
<i>Parks and Recreation (027)</i>			
Parks (370)	5.0	5.0	5.0
Golf Course (390)	4.0	4.0	4.0
City Hall (420)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<i>Total</i>	10.0	10.0	10.0
<i>Economic Development (040)</i>			
Dora Roberts Community Center (510)	.5	.5	0.0
Convention Visitors Bureau (560)	<u>.5</u>	<u>.5</u>	<u>1.0</u>
<i>Total</i>	1.0	1.0	
<i>Cemetery (028)</i>			
Cemetery (920)	2.0	2.0	2.0
<hr/>			
Total City Personnel	261.5	261.5	262.5
<hr/>			

SUMMARY OF PERSONNEL BY FUND

<i>FUND</i>	<u><i>Full-time Equivalents</i></u>		
	<i>FISCAL</i>	<i>FISCAL</i>	<i>FISCAL</i>
	<i>YEAR</i>	<i>YEAR</i>	<i>YEAR</i>
	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
General Fund	174.5	173.5	175.5
Special Revenue-Motel Tax	1.0	1.0	1.0
Utilities	51.0	52.0	51.0
Airpark	7.0	7.0	7.0
Emergency Medical Service	18.0	18.0	18.0
Service Center	8.0	8.0	8.0
Cemetery	2.0	2.0	2.0
	<hr/>		
Total	261.5	261.5	262.5

CITY OF BIG SPRING
General Pay Plan
Fiscal Year 2005-06

<i>GRADE</i>	<i>JOB CLASSIFICATION</i>	<i>SALARY</i>	<i>ENTRY LEVEL (Step A)</i>	<i>MAXIMUM LEVEL (Step R)</i>
(1)	Category Not Applicable	Annual	\$13,660.96	\$20,786.70
		Bi-Weekly	525.42	799.49
		Hourly	6.57	9.99
(2)	Category Not Applicable	Annual	14,352.50	21,839.02
		Bi-Weekly	552.02	839.96
		Hourly	6.90	10.50
(3)	Category Not Applicable	Annual	15,079.10	22,944.63
		Bi-Weekly	579.97	882.49
		Hourly	7.25	11.03
(4)	Category Not Applicable	Annual	15,842.48	24,106.20
		Bi-Weekly	609.33	927.16
		Hourly	7.62	11.59
(5)	Custodian	Annual	16,644.50	25,326.57
		Bi-Weekly	640.17	974.10
		Hourly	8.00	12.18
(6)	Category Not Applicable	Annual	17,487.12	26,608.72
		Bi-Weekly	672.58	1,023.41
		Hourly	8.41	12.79
(7)	Category Not Applicable	Annual	18,372.41	27,955.79
		Bi-Weekly	706.63	1,075.22
		Hourly	8.83	13.44
(8)	Category Not Applicable	Annual	19,302.51	29,371.06
		Bi-Weekly	742.40	1,129.66
		Hourly	9.28	14.12
(9)	Airport Maintenance Worker	Annual	20,279.70	30,857.96
	Cemetery Maintenance Worker	Bi-Weekly	779.99	1,186.84
	Golf Course Maintenance Worker	Hourly	9.75	14.84
	Light Equipment Coordinator			
	Mechanic Helper			
	Meter Reader			
	Parks Maintenance Worker			
	RSVP Project Coordinator			
	Utility Service Worker			

<i>GRADE</i>	<i>JOB CLASSIFICATION</i>	<i>SALARY</i>	<i>ENTRY LEVEL (Step A)</i>	<i>MAXIMUM LEVEL (Step R)</i>
(10)	Administrative Secretary	Annual	21,306.37	32,420.16
	Administrative Technician	Bi-Weekly	819.48	1,246.93
	Customer Service Clerk	Hourly	10.24	15.59
	Deputy Clerk			
	Inventory specialist			
	Permit and Code Technician			
	Records Technician			
	Senior Airport Maintenance Worker			
	Senior Parks Maintenance Worker			
Service Center Technician				
(11)	Animal Control Officer	Annual	22,385.00	34,061.42
	Communications Officer	Bi-Weekly	860.96	1,310.05
	Heavy Equipment Operator	Hourly	10.76	16.38
	Jailer			
(12)	Accounts Payable	Annual	23,518.24	35,785.78
	Administrative Assistant	Bi-Weekly	904.55	1,376.38
	Airport Maintenance Technician	Hourly	11.31	17.20
	Cemetery Foreman			
	Code Enforcement Officer			
	Container Maintenance Technician			
	Customer Service Technician			
	EMS Billing Technician			
	Golf Course Maintenance Technician			
	Mechanic I			
	Personnel Technician			
	Senior Utility Service Worker			
	Traffic Systems Technician			
	Utility Billing Technician			
Wastewater Treatment Plant Operator				
Water Treatment Plant Operator				
(13)	Plant Operator	Annual	24,708.85	37,597.43
		Bi-Weekly	950.34	1,446.06
		Hourly	11.88	18.08
(14)	Assistant City Secretary	Annual	25,959.74	39,500.82
	Clerk of Municipal court	Bi-Weekly	998.45	1,519.26
	Compost Supervisor	Hourly	12.48	18.99
	Landfill Supervisor			
	Mechanic II			
	Parks Maintenance Crew leader			
	Parks/Cemetery Supervisor			
	Payroll Coordinator			
Sanitation Supervisor				
Senior Code Enforcement Officer				
Senior Plant Operator				
Street Crew leader				

<i>GRADE</i>	<i>JOB CLASSIFICATION</i>	<i>SALARY</i>	<i>ENTRY LEVEL (Step A)</i>	<i>MAXIMUM LEVEL (Step R)</i>
(15)	Building Inspector	Annual	27,273.95	41,500.53
	EMS Billing Coordinator	Bi-Weekly	1,049.00	1,596.17
	ID Technician	Hourly	13.11	19.95
	Police Officer			
(16)	Customer Service Supervisor	Annual	28,654.69	43,601.50
	Engineering Design Technician	Bi-Weekly	1,102.10	1,676.98
	Personnel Manager	Hourly	13.78	20.95
	RSVP Project Director			
	Service Center Supervisor			
	Staff Accountant			
	Street Maintenance Supervisor			
	Utility Construction Supervisor			
	Wastewater Treatment Plant Supervisor			
	Water Treatment Plant Supervisor			
(17)	Corporal	Annual	30,105.33	45,808.82
	Detective	Bi-Weekly	1,157.90	1,761.88
		Hourly	14.47	22.02
(18)	Airport Maintenance Superintendent	Annual	31,629.41	48,127.90
		Bi-Weekly	1,216.52	1,851.07
		Hourly	15.21	23.14
(19)	CVB Coordinator	Annual	33,230.65	50,564.37
	Distribution/Collection Superintendent	Bi-Weekly	1,278.10	1,944.78
	Information Technology Specialist	Hourly	15.98	24.31
	Purchasing Agent			
	Service Center Superintendent			
	WWTP Superintendent			
(20)	Sergeant – Police	Annual	34,912.96	53,124.20
		Bi-Weekly	1,342.61	2,043.24
		Hourly	16.79	25.54
(21)	Golf Course Manager	Annual	38,537.37	58,639.17
	Quality Assurance Specialist	Bi-Weekly	1,482.21	2,255.35
	Sanitation and Landfill Manager	Hourly	18.53	28.19
	Streets, Parks and Cemetery Manager			
(22)	Building Official/Construction Manager	Annual	42,538.05	64,726.68
		Bi-Weekly	1,636.08	2,489.49
	Distribution and Collection Manager	Hourly	20.45	31.12
	Assistant Finance Director			
	Information Technology Manager			
	Lieutenant – Police			
(23)	Water and Wastewater Manager			
	Category Not Applicable	Annual	46,954.05	71,446.15
		Bi-Weekly	1,805.93	2,747.93
	Hourly	22.57	34.35	

<i>GRADE</i>	<i>JOB CLASSIFICATION</i>	<i>SALARY</i>	<i>ENTRY LEVEL (Step A)</i>	<i>MAXIMUM LEVEL (Step R)</i>
(24)	Airport Director	Annual	51,828.49	78,863.18
	Director of Administrative Services	Bi-Weekly	1,993.40	3,033.20
	Fire Chief	Hourly	24.92	37.91
	Finance Director/City Secretary			
	Chief of Police			
	Quality Assurance Director			
	Public Works Director			
(25)	Category Not Applicable	Annual	57,208.95	87,050.18
		Bi-Weekly	2,200.34	3,348.08
		Hourly	27.50	41.85
(26)	Category Not Applicable	Annual	63,147.97	96,087.11
		Bi-Weekly	2,428.77	3,695.66
		Hourly	30.36	46.20
(27)	Category Not Applicable	Annual	69,703.55	106,062.20
		Bi-Weekly	2,680.91	4,079.32
		Hourly	33.51	50.99

CITY OF BIG SPRING
Fire Department Pay Plan
Fiscal Year 2005-06

<i>CLASSIFICATION</i>	<i>SALARY</i>	<i>DAY SHIFT (BASED ON 2,080 HRS/YR)</i>	<i>SHIFT WORK (BASED ON 2,912 HRS/YR)</i>
Firefighter I	Annual	\$25,925.90	\$25,955.53
	Bi-Weekly	997.15	998.29
	Hourly	12.46	8.91
Apparatus Engineers	Annual	27,449.71	27,437.01
	Bi-Weekly	1,055.76	1,055.27
	Hourly	13.20	9.42
Lieutenant	Annual	30,137.54	30,162.93
	Bi-Weekly	1,159.14	1,160.11
	Hourly	14.49	10.08
Deputy Chief	Annual	35,534.36	35,525.89
	Bi-Weekly	1,366.71	1,366.38
	Hourly	17.08	12.20

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

<i>CERTIFICATE/LICENSE</i>	<i>CERTIFICATE PAY</i>	<i>DAY SHIFT (BASED ON 2,080 HRS/YR)</i>	<i>SHIFT WORK (BASED ON 2,912 HRS/YR)</i>
Firefighter – Basic	Annual	\$1,041.96	\$1,014.77
	Bi-Weekly	40.08	39.03
	Hourly	0.50	0.35
Firefighter – Intermediate	Annual	2,038.61	2,029.55
	Bi-Weekly	78.41	78.06
	Hourly	0.98	0.70
Firefighter – Advanced	Annual	3,057.91	3,012.61
	Bi-Weekly	117.61	115.87
	Hourly	1.47	1.03
Firefighter - Master	Annual	4,077.22	4,059.10
	Bi-Weekly	156.82	156.12
	Hourly	1.96	1.39

CITY OF BIG SPRING
Fire Department Pay Plan
Fiscal Year 2005-06

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

<u>CERTIFICATE/LICENSE</u>	<u>CERTIFICATE PAY</u>	<u>DAY SHIFT (BASED ON 2,080 HRS/YR)</u>	<u>SHIFT WORK (BASED ON 2,912 HRS/YR)</u>
EMT – Basic	Annual	\$974.00	\$1,014.77
	Bi-Weekly	37.46	39.03
	Hourly	0.47	0.35
EMT – Intermediate	Annual	2,944.66	2,917.47
	Bi-Weekly	113.26	112.21
	Hourly	1.42	1.00
EMT - Paramedic	Annual	4,870.01	4,883.60
	Bi-Weekly	187.31	187.83
	Hourly	2.34	1.68
Instructor – TDH	Annual	2,038.61	2,029.55
	Bi-Weekly	78.41	78.06
	Hourly	0.98	0.70

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

<u>CERTIFICATE/LICENSE</u>	<u>CERTIFICATE PAY</u>	<u>DAY SHIFT (BASED ON 2,080 HRS/YR)</u>	<u>SHIFT WORK (BASED ON 2,912 HRS/YR)</u>
Associates Degree	Annual	974.00	983.06
	Bi-Weekly	37.46	37.81
	Hourly	0.47	0.34
Bachelors Degree	Annual	1,970.65	1,997.84
	Bi-Weekly	75.79	76.84
	Hourly	0.95	0.69

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

<u>CERTIFICATE/LICENSE</u>	<u>CERTIFICATE PAY</u>	<u>DAY SHIFT (BASED ON 2,080 HRS/YR)</u>	<u>SHIFT WORK (BASED ON 2,912 HRS/YR)</u>
Water Rescue	Annual	\$385.07	\$412.25
	Bi-Weekly	14.81	15.86
	Hourly	0.19	0.14
Instructor - Intermediate	Annual	1,494.98	1,522.16
	Bi-Weekly	57.50	58.54
	Hourly	0.72	0.52

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

<u>Assignment</u>	<u>Assignment Pay</u>
Training Officer	\$.95 per hour
Fire Marshall	\$ 2.81 per hour

**GLOSSARY
and
ACRONYMS**

GLOSSARY OF TERMS AND ACRONYMS

Accrual Accounting - a basis of accounting in which revenues are recognized in the period in which they are earned and expenses are recognized in the period in which they are incurred.

Account - a term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounts Payable - a liability account reflecting amounts on open account which are due and payable to private persons or organizations for goods and services received by the City (but not including amounts due to other funds of the City or to other government)

Accounts Receivable - an asset account reflecting amounts due to the City from private persons or organizations for goods and services furnished by the City.

Ad Valorem - refers to the taxes assessed against real (land and buildings) and personal (equipment and furniture) property in compliance with the State Property Tax Code.

AICPA - American Institute of Certified Public Accountants. A professional organization that is responsible for establishing auditing and related professional standards.

ALP – Airport Layout Plan.

Appropriation - an authorization granted by the City Council to make expenditures and to incur obligations for a specific purpose. An appropriation is usually limited in the amount and as to the time when it may be expended.

Assets - property owned by the City, which has a monetary value.

Assessed Valuation - a valuation set upon real estate or other property by the appraisal district as a basis for levying taxes; approximates the market value of real and personal property.

Balance Sheet - the basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Bond - a written promise, generally under seal, to pay a specified sum of money called the face value at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time.

Bonded Debt - that portion of indebtedness represented by outstanding bonds.

Budget - a plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Message - a general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body.

CAFR - Comprehensive annual financial report, which is the official annual report of a state or local government. It includes the financial statements, supporting notes and supplementary schedules along with statistical data.

Capital Improvement Plan (CIP) – A plan for the acquisition or replacement of capital assets over several (typically five) years.

Capital Outlay - expenditures which result in the acquisition of, or addition to, fixed assets which are individually priced at \$5,000 or more.

CERT – Civilian Emergency Response Team.

Certificates of Obligation (CO) - legal debt instruments which finance a variety of public projects such as streets, buildings and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax or other sources of revenue.

Chart of Accounts - the classification system used by the City to organize the accounting for various funds.

City Council – The Mayor and six (6) Council members collectively acting as the legislative and policy making body of the City.

COLA – cost-of-living adjustment.

Construction in Progress (CIP) – capital construction or rehabilitation projects that are ongoing and not complete as of the end of the fiscal year.

Consumer Price Index (CPI) – measurement of change in the prices paid by urban consumers for a representative basket of goods and services.

Current Assets - those assets which are available or can be made readily available to finance current operations or to pay current liabilities, such as cash, temporary investments, and taxes receivable which will be collected within one year.

Current Liabilities - Debt or other legal obligations arising out of transactions which occurred in the past and which must be liquidated, renewed, or refunded within one year.

Current Taxes - taxes levied and due no later than January 31 of the year following the year in which the taxes were levied.

D&C – Distribution and Collection department in the Utility Fund that provides for the operation, maintenance and construction of the City’s water distribution and wastewater collection system.

Debt - an obligation resulting from the borrowing of money or from the purchase of goods or services.

Debt Service Fund - a fund established to finance and account for the accumulation of resources for, and the payment of, general long-term principal and interest. Also called a sinking fund.

Debt Service Fund Requirements - the amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

Debt Service Requirements - the amounts of money required to pay the interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to a debt service fund for term bonds.

Delinquent Taxes - taxes remaining unpaid on or after February 1, to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until paid.

DRCC - Dora Roberts Community Center. City-owned facility available for rental for public meetings, seminars,

workshops, weddings, family reunions, etc.

Effective Tax Rate – The ad valorem tax rate which, when applied to properties existing on last year’s tax roll, adjusted for changes in appraisal values and other items, would yield the same tax revenues in the current year as in the previous year.

EMS – Emergency Medical Services. Ambulance service provided by the Big Spring Fire Department.

Encumbrances - obligations in the form of purchase orders, contracts, or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Fund - a fund established to finance and account for operations 1) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or 2) where the governing body has decided that periodic determination of revenues is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples of enterprise fund activities are utilities and airports.

Expenditures - decreases in or uses of net financial resources, other than interfund transfers. Expenditures are recorded when they have used expendable financial resources during the accounting period or when they are subject to accrual at year-end.

Expenses - outflows or other using up of assets or incurrences of liabilities for operation, maintenance, interest and other charges which are presumed to benefit the current fiscal period and which constitute the entity’s ongoing major or central operations.

FASB – The Financial Accounting Standards Board is responsible for establishing and improving standards of financial accounting and reporting for the private sector, which includes all entities other than state and local governmental entities.

FBOP – Federal Bureau of Prisons.

FDIC – Federal Deposit Insurance Corporation preserves and promotes public confidence in the U.S. financial system by insuring deposits in banks and thrift institutions for up to \$100,000 per agency per institution.

Fiscal Period - any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. A fiscal period is usually a year, though not necessarily a calendar year.

Fiscal Year (FY) - a twelve-month period of time to which the annual budget applies and at the end of which a city determines its financial position and results of operations.

Fixed Assets - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

Fund - an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - the excess of a fund’s assets over its liabilities and reserves, also referred to as fund equity.

GAAP - Generally accepted accounting principles are conventions, rules and procedures necessary to describe accepted accounting practice at a particular time, as established by GASB and FASB.

GAAS - generally accepted auditing standards designated by the American Institute of Certified Public Accountants. Audits conducted under these standards focus on an entity's financial statements. They result in reports in which the auditors express an opinion as to whether the statements are fairly presented in accordance with generally accepted accounting standards - those established or recognized by the GASB or the FASB.

GASB - The Governmental Accounting Standards Board was organized in 1984 by the Financial Accounting Foundation and is charged with establishing standards of financial accounting and reporting for state and local governmental entities.

General Fund - the fund that is used for any legally authorized purpose and which is therefore used to account for all revenues and activities except those required to be accounted for in another fund. The General fund is used to finance the ordinary operations of a governmental unit.

General Obligation (GO) Bonds - legal debt instruments which are backed by the full faith and credit of the issuing body. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

GFOA - Government Finance Officers Association is a professional association of state provincial and local finance officers in the U.S. and Canada dedicated to the sound management of governmental financial resources.

GPS - Global Positioning System funded and controlled by the U.S. Department of Defense and used to compute global positions and aid in surveying.

Grant - a contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is also sometimes for general purposes.

Income - this term is used in accounting for governmental enterprises and represents the excess of the revenue earned over the expenses incurred in carrying on particular phases of an enterprise's activities. The excess of the total revenues over the total expenses of the enterprise for a particular accounting period is called "net income".

Infrastructure - The underlying permanent foundation or basic framework such as streets, drainage facilities, water and sewer mains.

Interfund Transfers - amounts transferred from one fund to another.

Intergovernmental Revenue - Grants, entitlements and cost reimbursements from another federal, state or local governmental unit.

Internal Service Fund - a fund established to finance and account for services and commodities furnished by a designated department, agency or agencies within a single governmental unit to other departments, agencies, or other governmental units. Amounts expended by the fund are restored thereto, either by transfers from other funds, so that the original fund capital is kept intact.

Inventory - the cost value of supplies on hand.

Investments - securities and real estate held for the production of income in the form of interests, dividends, rentals or lease payments. The term does not include fixed assets used in city operations.

Liabilities - debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

Long Term Debt - debt with a maturity of more than one year after date of issuance.

Modified Accrual Accounting - the basis of accounting under which expenditures are recorded at the time liabilities are incurred, if measurable, except for unmatured interest on general long term debt and on special assessment indebtedness secured by interest bearing special assessment levies, which should be recorded when due. Revenues are recorded in the accounting period when they become measurable and available to finance expenditures of the fiscal period.

Non-Operating Expenses - expenses of a governmental unit incurred in relation to non-operating properties or in the exercise of functions not directly related to the supplying of service.

Non-Operating Income - income of governmental enterprises of a business character, which is not derived from the operation of such enterprise. An example is interest on investments.

Operating - expenses as used in the accounts of governmental enterprises of a business character, the term means such costs as are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, or the production and disposition of commodities produced. The term is sometimes used to described expenses for general governmental purposes.

O&M – operations and maintenance of the general government.

PB – proposed budget, which represents all revenue and expenditure estimates for the upcoming fiscal year.

RB – revised budget, which incorporates all revised estimates of revenues and expenditures for the current year's budget.

Reserve - an account used to indicate that a portion of a fund balance is restricted for a specific purpose.

Revenue - the yield of taxes and other monetary resources that the City collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which: 1) do not increase any liability, 2) do not represent the recovery of an expenditure, 3) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or decrease in assets, 4) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

Short-Term Debt - debt with a maturity of one year or less after the date of issuance.

SOW – Statement of Work – an agreement between the City and the Federal Bureau of Prisons which provides the detailed requirements and program activities related to housing federal prisoners in the City-owned prison facilities.

Surplus - the excess of the assets of a fund over its liabilities or if the fund has other resources and obligations, the excess of resources over the obligations.

Taxes - compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for

current or permanent benefits, as for example, special assessments. Neither does the term include charges as, for example, licenses and permits.

Tax Base - the total value of all real and personal property in the City on January 1st of each year as certified by the chief appraiser. The tax base represents net value after all exemptions.

Tax Levy - the total amount to be raised by general ad valorem taxes for purposes specified in the tax levy ordinance.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation. The tax rate consists of two components, operations/maintenance and debt service.

Tax Roll - the official list showing the amount of taxes levied against each taxpayer or property.

TCEQ – Texas Commission on Environmental Quality.

TxDOT – Texas Department of Transportation, a state agency charged with overseeing the safe, effective and efficient movement of people and goods in the State of Texas.

Trust and Agency Fund - a fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

User Charges - the payment of a fee for direct receipt of a public service by the party benefiting from the service.