



*City of Big Spring,
Texas*

Annual Budget

*Fiscal Year
2006-2007*

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

*for the Fiscal Year
October 1, 2006 – September 30, 2007*

City Council

Russ McEwen, Mayor

Gloria McDonald, Mayor Pro-Tem Stephanie Horton, Council Member

Manuel Ramirez, Jr. Council Member Jo Ann Staulcup, Council Member

Joann Knox, Council Member Greg Biddison, Council Member

Gary Fuqua, City Manager

Peggy S. Walker, Director of Finance

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Big Spring for its annual budget for the fiscal year beginning October 1, 2005.

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Big Spring
Texas**

For the Fiscal Year Beginning

October 1, 2005

President

Executive Director



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August 22, 2006

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, 2006 and ending September 30, 2007. The budget reflects total combined funds available in the amount of \$101,443,553 and budgeted expenditures of \$89,112,462. This provides for all available resources and expenditures for the City and acts as the general financial and operating plan for the City of Big Spring.

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

Organizational Goals:

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

- Increase employee satisfaction and reduce turnover through revisions to the employee compensation plan and restructuring of the performance management system.
- Promote community pride through regular maintenance and enhancement of City owned facilities.
- Maintain current service levels with minimal increases in taxes and fees.
- Maintain or improve service quality through capital upgrades in the areas of water and wastewater treatment, distribution and collection, recreation and public works.

Budget Highlights:

Employee Compensation

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

The 2006-07 budget includes a 2% 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 2% increase in base pay and a 1.25% increase in certification, educational and assignment pay.

The total impact of the salary increases for FY 2006-07 is \$326,163, distributed between the funds as follows:

FUND	INCREASE IN SALARIES AND BENEFITS
General Fund	\$228,051
Utility Fund	\$52,338
Airpark Fund	\$8,655
EMS Fund	\$25,433
Motel Tax Fund	\$1,299
Service Center Fund	\$8,669
Cemetery Fund	\$1,718

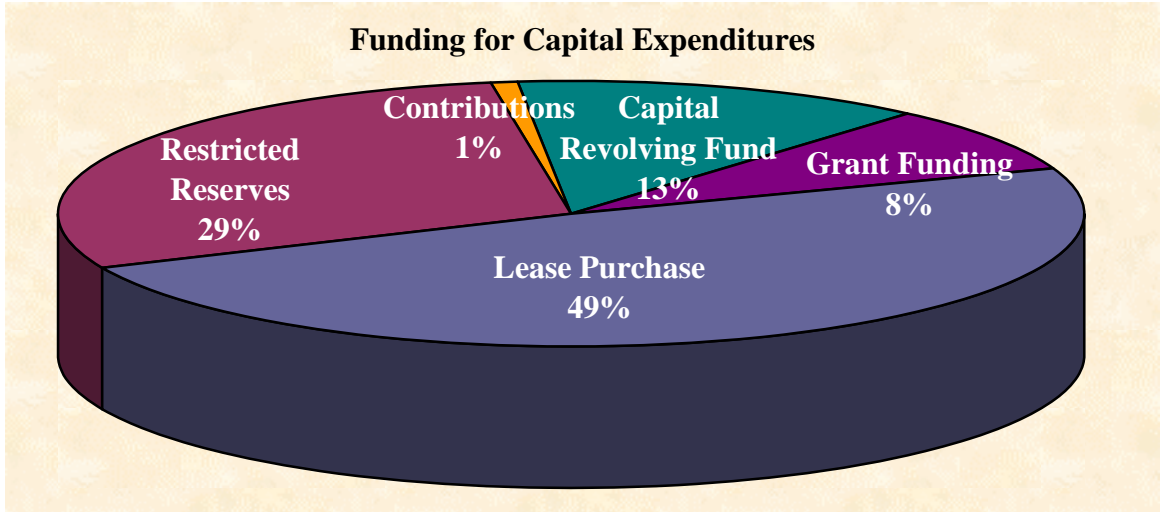
Capital Outlay

The evaluation of capital requests has remained a careful balance of need versus available resources. Over \$3.7 million was requested for capital expenditures while only \$1,809,700 was approved for all funds; this represents a 16% increase in capital funding from FY 2005-06. Though many departments made reasonable and necessary requests for capital items, projected fund balances required the staff to carefully select items that would be the most beneficial to the various departments. Additionally, it should be noted that the City Council intends to take a bond referendum to the voters in November of 2006. At this time it is expected that there will be two propositions on the ballot - downtown street reconstruction and renovations/additions to the sports complex.

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 III of filter rehabilitation, repair of the backwash pump, renovation of the flocculation system and replacement of the raw water main valve at the water treatment plant. Additionally, this budget includes the rehabilitation of 708, South Mountain and Edwards ground storage tanks. Capital upgrades at the wastewater treatment plant include the overhaul of the plant water pump station, replacement of all air diffusers on the aeration basins and tile replacement on four sludge drying beds. The Utility Fund budget also includes \$200,000 for the continued replacement of water lines. Other notable expenditures are the replacement of a sanitation truck, roll off truck, loader, dump truck, ambulance and five police vehicles. New construction includes an eight-plane T-hangar at the Airpark and a chapel at Mount Olive Cemetery. A list of all capital equipment funded can be found in the Capital Improvements Plan section of this document.

Approximately \$884,700 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 2006-07 for lease purchases is \$118,586. An additional \$230,000 will be financed through the Capital Replacement Fund, adding another \$8,115 in debt service. Additionally, the water line replacement program (\$200,000), repair of the backwash pump (\$25,000), overhaul of the plant water pump station (\$50,000), replacement of aeration tank diffusers (\$70,000) 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. The City's \$100,000 match for the construction of a T-hangar will be funded from restricted reserves in the Airpark Fund. Approximately \$25,000 will be financed through contributions and \$150,000 through grant proceeds.



Taxes and Fees

This budget adopts a tax rate of 71.63¢ per \$100 valuation, unchanged from the prior two years. Based on the certified tax roll of \$444,521,405, this will generate approximately \$179,000 in additional revenue. This increase will provide funding for raises and increased operational costs in the General Fund.

The City levies a 2% sales tax that includes 0.5% dedicated to economic development. Seventy five percent (75%) of the monthly sales tax revenue is deposited in the General Fund while the remaining twenty five percent (25%) is paid to Moore Development for Big Spring, Inc. for the promotion of economic development. The local economy has improved over the last several years, and in 2006-07 this revenue source is expected to generate \$3,500,000 for General Fund operations and \$1,150,000 for economic development.

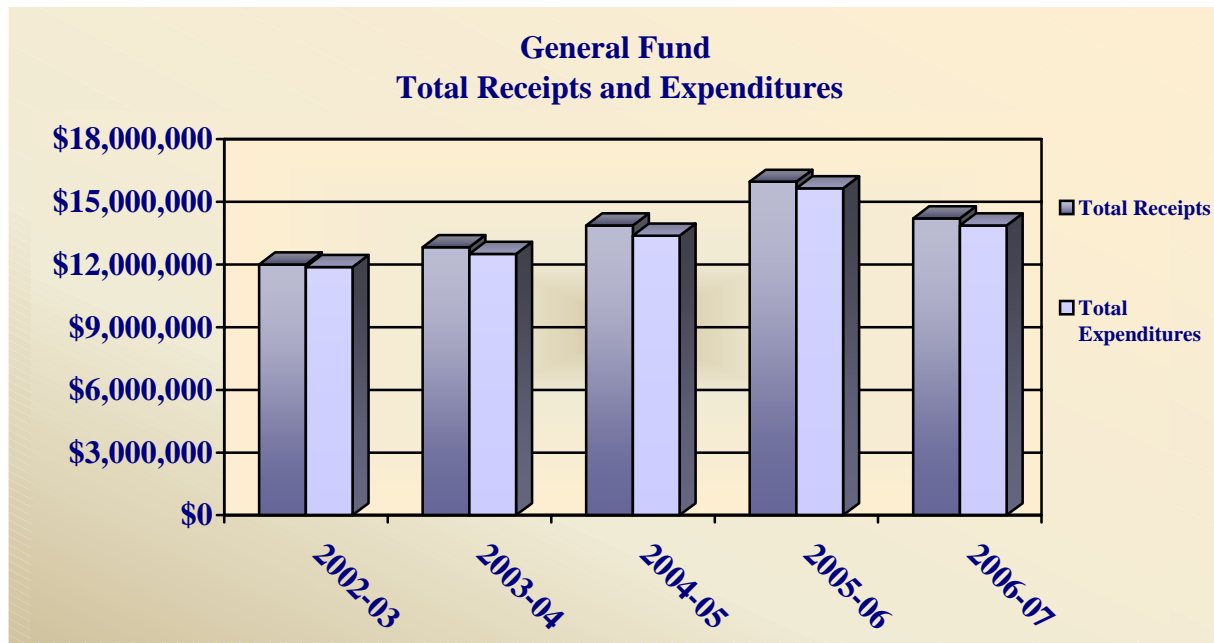
Water and Wastewater Rates

The City purchases raw water from the Colorado River Municipal Water District (CRMWD). A significant increase in the cost of raw water is not anticipated in 2006-07, and water rates are unchanged from the prior year. Water purchases are budgeted at \$2,698,000 for approximately 2.23 billion gallons of water. Wastewater rates are also unchanged from the prior year, as operating costs are expected to remain relatively static.

SIGNIFICANT BUDGET IMPACTS BY MAJOR FUNDS

General Fund:

Total General Fund current receipts are budgeted at \$14,209,709, down by approximately 12%, from \$15,961,627 for FY 2005-06. This decrease is entirely attributable to approximately \$2 million in financing that was received in 2005-06 for an energy conservation project. Without this other financing source, receipts for 2006-07 would have increased by 1.5% over the prior year. Recreation revenue is down by \$150,000 in the current year due to the fact that the golf course will be closed for much of the year while course construction is underway. It is anticipated that the course will reopen in the Spring of 2008. Expenditures have increased from \$14,348,230 in FY 2005-06 to \$15,182,243 for the current year. This overall increase in budgeted expenditures is primarily due to the timing of expenditures associated with a \$2 million energy conservation project that was financed in 2005-06. Approximately \$700,000 of the total project costs was incurred in 2005-06 and the remaining \$1.3 million, which is for the completion of the golf course, will be expended in the current year. Total expenditures in the current year would reflect a 1.7% increase over the prior year if all expenses associated with this project were eliminated for comparison purposes. Staff has worked diligently to maintain other operating costs at a steady level while maintaining or improving service levels. Ending fund reserves of \$660,537 represent 5% of operating expenditures as defined and established by the City’s financial master plan. Ending restricted fund balance, reserved for landfill closure and post-closure requirements, will increase by approximately \$269,000 to an estimated ending balance of \$1.69 million. Unrestricted fund balance will decrease by \$1,216,708 due to the final expense of \$1.3 million associated with the golf course renovation project, financing of which was recorded as “other financing source” in 2005-06.



Service levels in General Fund are expected to remain constant. Notable projects for the upcoming year include continuation of the seal coat program, purchase of new playground equipment for Birdwell Park, replacement of a sanitation truck and front-end loader, the purchase of a new roll off container truck and continuation of the Comanche Trail Golf Course rebuild project.

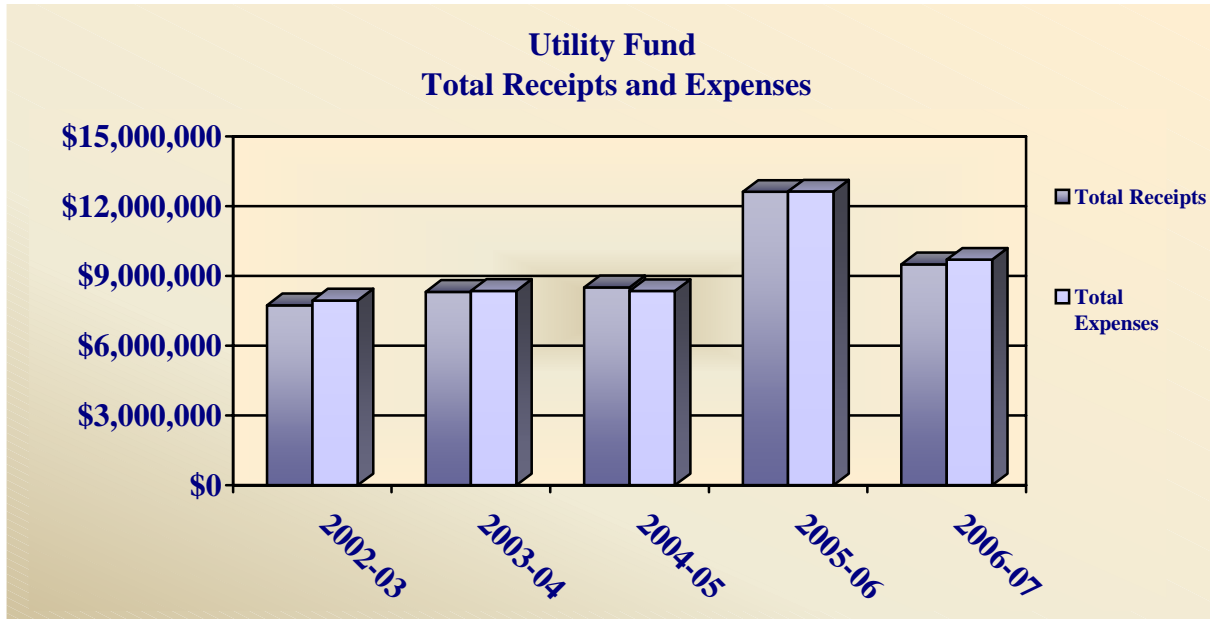
Enterprise Funds:

Utility Fund

Total budgeted receipts for the Utility Fund are \$9,497,930 with total budgeted expenditures at \$9,701,253. Expenses in excess of revenues in the amount of \$264,000 are capital improvements that will be financed through restricted fund equity. The unrestricted fund balance position will improve by approximately \$61,000 by year-end.

The current budget reflects significant decreases in both receipts and expenses over the prior year, due to the energy conservation project that was funded in 2005-06. For the Utility Fund, that \$3.5 million total project included the installation of a \$2.7 million automated meter reading system. This project will be financed over a fifteen-year period, with annual debt service requirements of \$319,000. Debt service will be funded annually through guaranteed revenue increases, operational savings and capital avoidance.

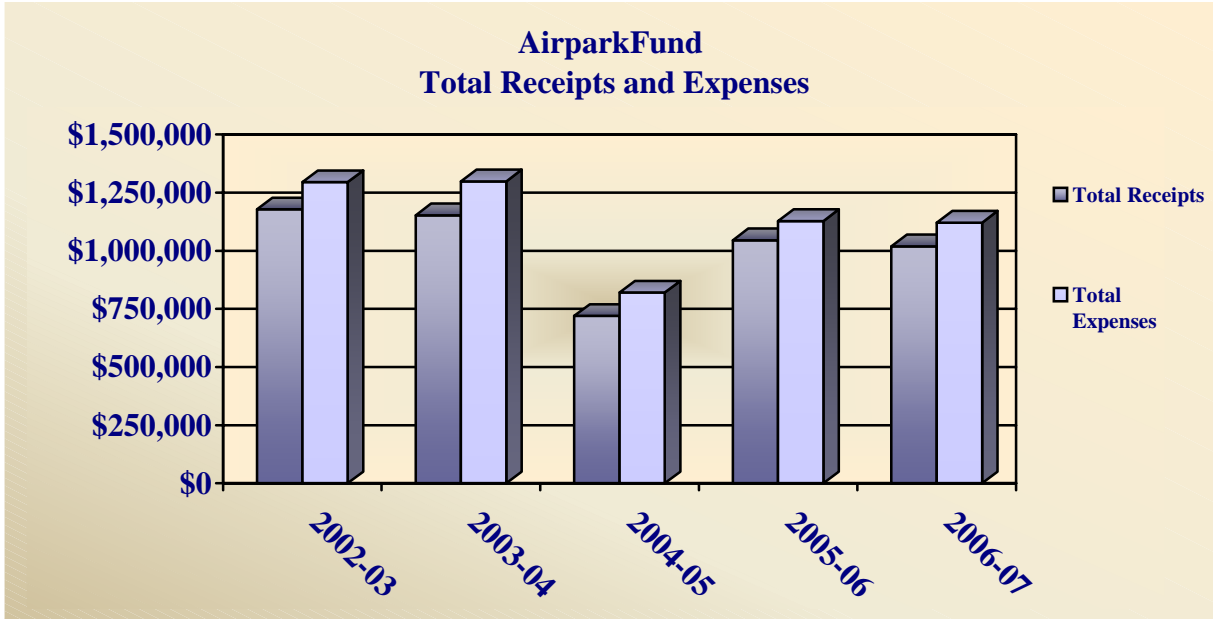
Included in this budget are significant improvements at both the water and wastewater treatment plants. Water plant upgrades include filter rehabilitation, renovation of the backwash pump, repairs to the flocculators and the raw water main valve. Additionally, four ground storage tanks will be rehabilitated. Improvements to the wastewater treatment plant include replacement of tiles in four sludge drying beds, overhaul of the water pump station and replacement of aeration tank diffusers. These improvements will facilitate the disposal of sludge resulting from the treatment process. As always, construction or replacement of water distribution lines is a priority and \$200,000 is budgeted for that purpose.



Airpark Fund

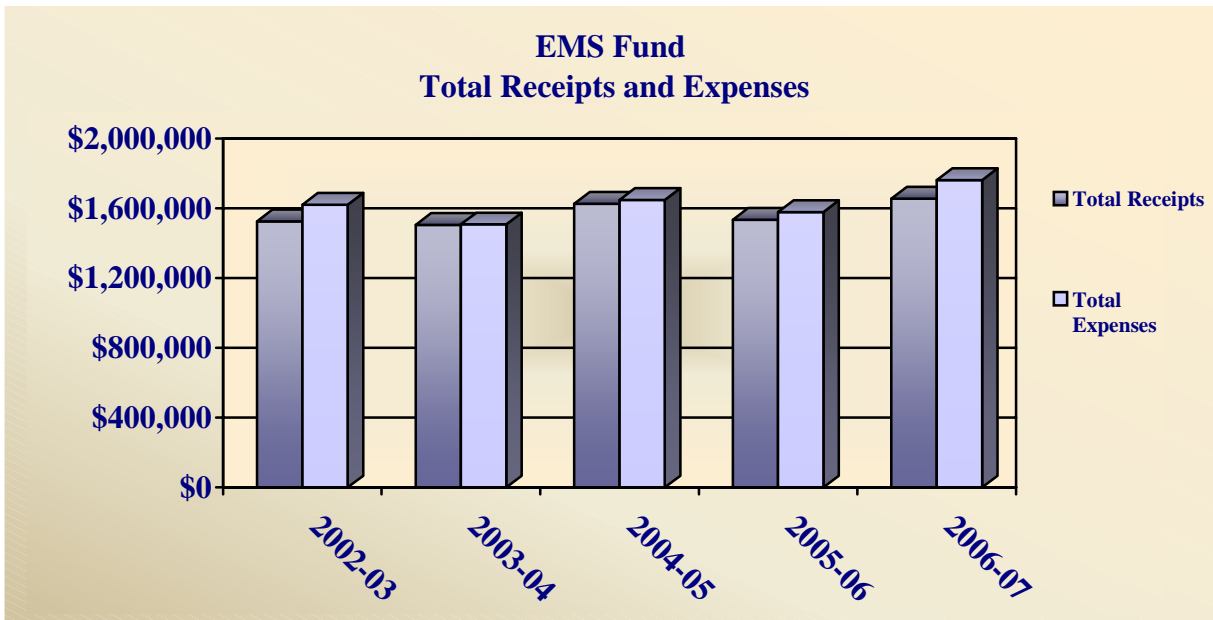
Budgeted revenues and expenditures in the Airpark Fund are expected to decrease slightly in fiscal year 2006-07 compared to the prior year. Significant changes in this fund generally occur as a result of grant funding and corresponding capital expenses. In the past, the City has completed several capital 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 in 2004-05, the 2005-06 budget included grant funding in the amount of \$211,500 for the design phase of the runway overlay project and \$30,000 for continuation of the routine airport maintenance program (RAMP). Grant proceeds in the current year are budgeted at \$234,000, which will fund the construction of an eight-plane hangar, update the Airport Layout Plan (ALP) and provide for routine airport improvements through the RAMP project. Each of these grants will require matching City funds; restricted reserves will be reduced by \$100,000 for the hangar construction and \$6,000 for the ALP update. Matching funds in the amount of \$30,000 for the RAMP project will be taken from operations. 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 break-even level. However, funds have been committed to the repair and improvement of existing structures to increase both the number of available units for rent and the rental values. The long-term strategy of investment into the facility should eventually result in increased rental revenue.



Emergency Medical Services Fund

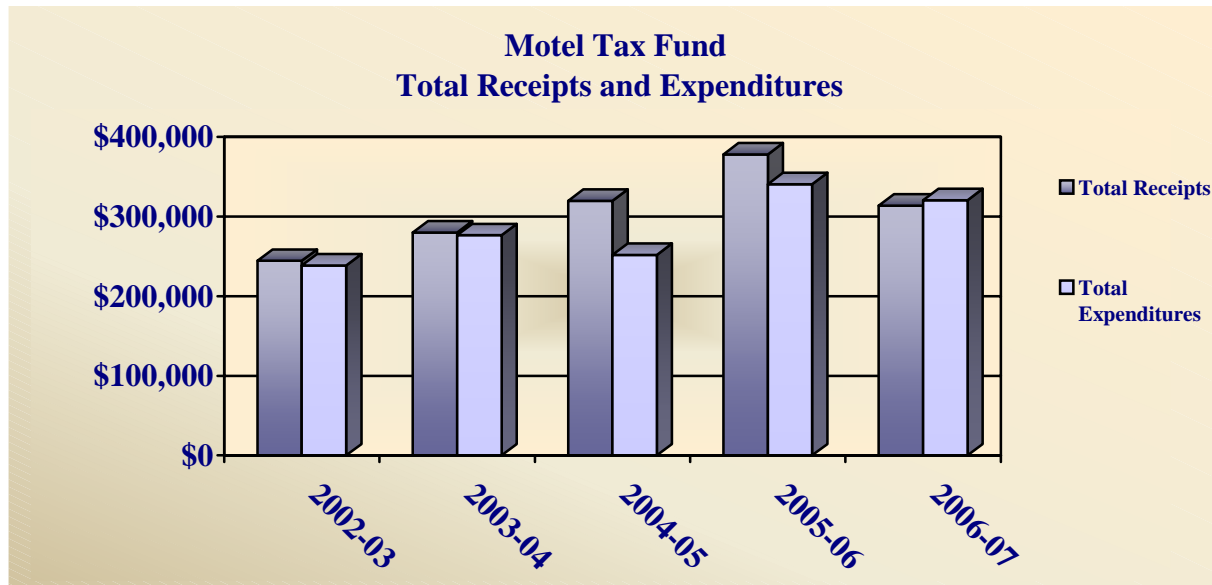
Operating revenue for the current year is relatively unchanged from the prior year. Proceeds from a lease purchase financing arrangement in the amount of \$120,500 is shown as an “other financing source” and is offset by \$120,500 in capital outlay. Operating expenses are up by \$62,728 over the prior fiscal year, of which slightly more than \$25,000 represents increases in salaries and benefits. The remainder of the increase is due to increases in routine operational expenses, including fuel, medical supplies and electricity. The City anticipates undertaking a comprehensive review of the ambulance rate structure in the current fiscal year.



SPECIAL REVENUE FUNDS

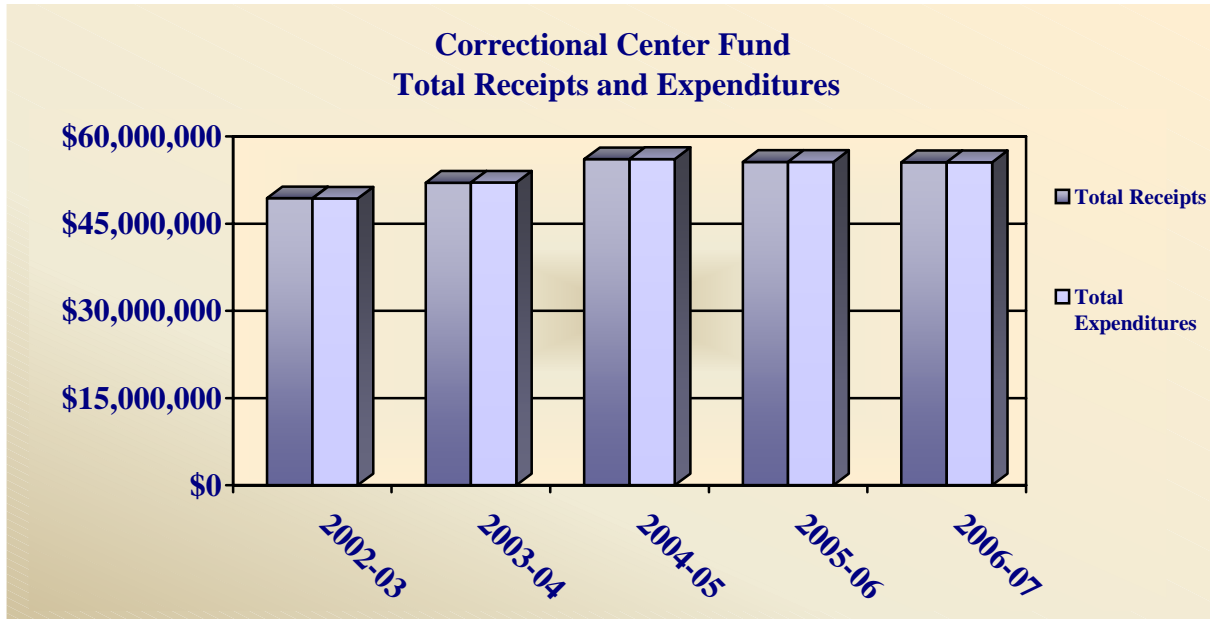
Motel Tax Fund

Fiscal year 2005-06 included \$64,600 in revenue and expenditures for improvements to air conditioning, lighting, and plumbing that were associated with the energy conservation program. If these items are eliminated for comparison purposes to the current year, revenues are unchanged and expenditures are up by approximately \$45,000, due primarily to new furniture and kitchen renovations at Dora Roberts Community Center. This increase in costs will cause fund balance to decrease by \$7,000 by the end of the year. Additionally, debt service on the energy conservation project in the amount of \$6,000 is budgeted in the current year, and will be generated from guaranteed operational savings. Even with the slight decrease in fund balance, this fund is expected to end the year with approximately \$119,000 in unrestricted fund equity.



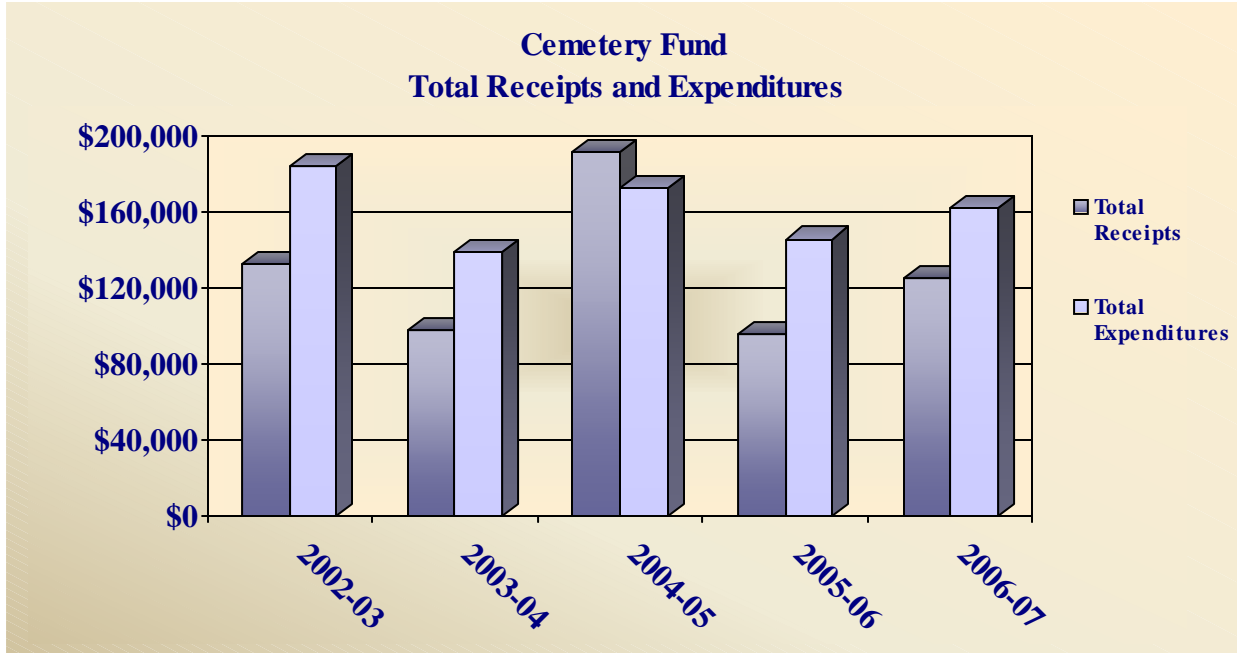
Correctional Center Fund

The City of Big Spring owns four correctional facilities and is under contract with the Federal Bureau of Prisons (BOP) and Immigration and Customs Enforcement (ICE) to house alien 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 \$712,845 in 2006-07.



Cemetery Fund

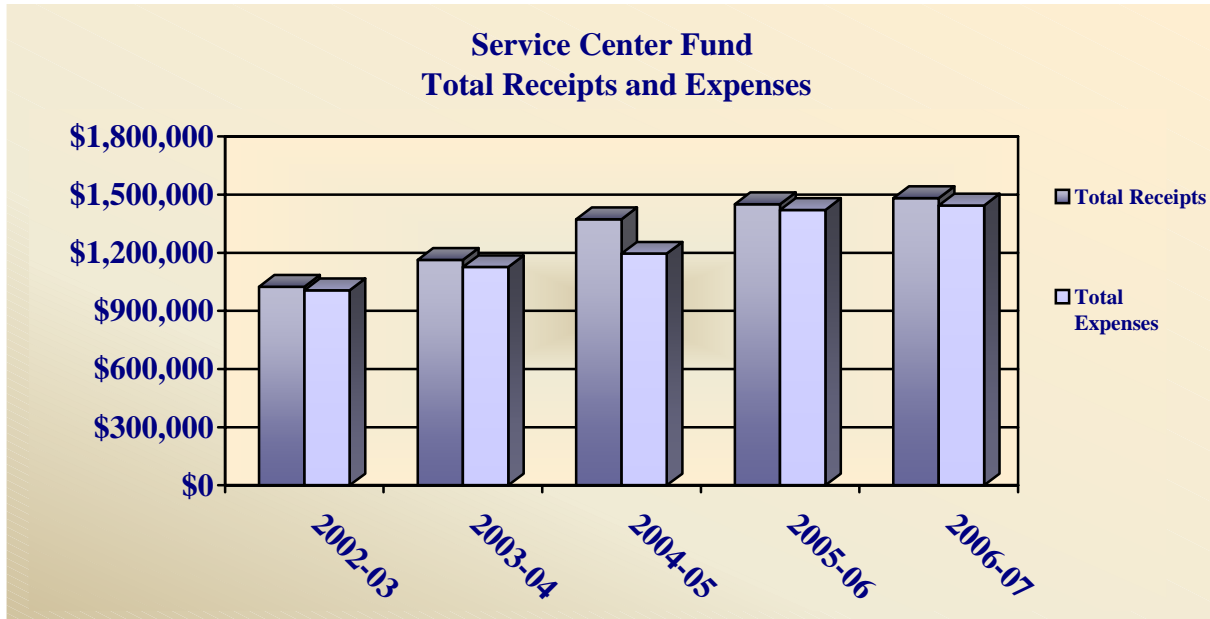
The Cemetery Fund continues to operate at a deficit despite increases in the fee structure several years ago. The installation of an irrigation system four years ago has resulted in increased utility and maintenance costs. The current year budget includes \$40,000 for the construction of a chapel, which will be funded from a interfund transfer of \$15,000 and contributions in the amount of \$25,000. Current year operational expenditures exceed anticipated revenue by approximately \$37,000, which will increase the deficit fund balance position to \$159,500 by the end of the year. During 2006-07, staff will look at the implementation of new fees related to sales of vaults and sale and placement of headstones.



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 because service rates were not sufficient to cover operating costs. However, in 2004-05 the City Council elected to eliminate the deficit balance of \$193,000 by prorating it to all user departments and to raise service rates to more accurately reflect operational costs. Revenues exceeded expenses in 2005-06 and are anticipated to do the same in the current year. Fund balance at September 30, 2007 is expected to be over \$42,000.



CONCLUSION

This budget represents a deviation from the current financial master plan as adopted by the City Council. Although the General Fund has sufficient resources to be in compliance with adopted policies regarding reserve fund balances, the enterprise funds do not. Consequently, I will closely monitor the budget throughout the year and will keep you advised on the status of our financial position.

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

Respectfully submitted,

Gary Fuqua
City Manager

MISSION STATEMENT

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

FY 2005-2006 ACCOMPLISHMENTS

- ✓ Financed and began installation/construction of City-wide energy conservation project, including automated meter reading system and complete rebuild of Comanche Trail Golf Course
- ✓ Implemented digitized document imaging system for increased records management efficiency
- ✓ Negotiated transfer of cable franchise agreement and completed audit of cable franchise revenue
- ✓ Increased public awareness of City services and events through enhanced broadcasting on the government access channel
- ✓ Improved community appearance through code enforcement efforts, including demolition of substandard structures and processing of weedy lot violations
- ✓ Rehabilitated the entire primary grit system and south final clarifier at the wastewater treatment plant
- ✓ Extended the life of the landfill baler by a minimum of five years through a complete rebuild and reline project
- ✓ Constructed Northside Community Center to improve the quality of life for low to medium income families

VISION STATEMENT

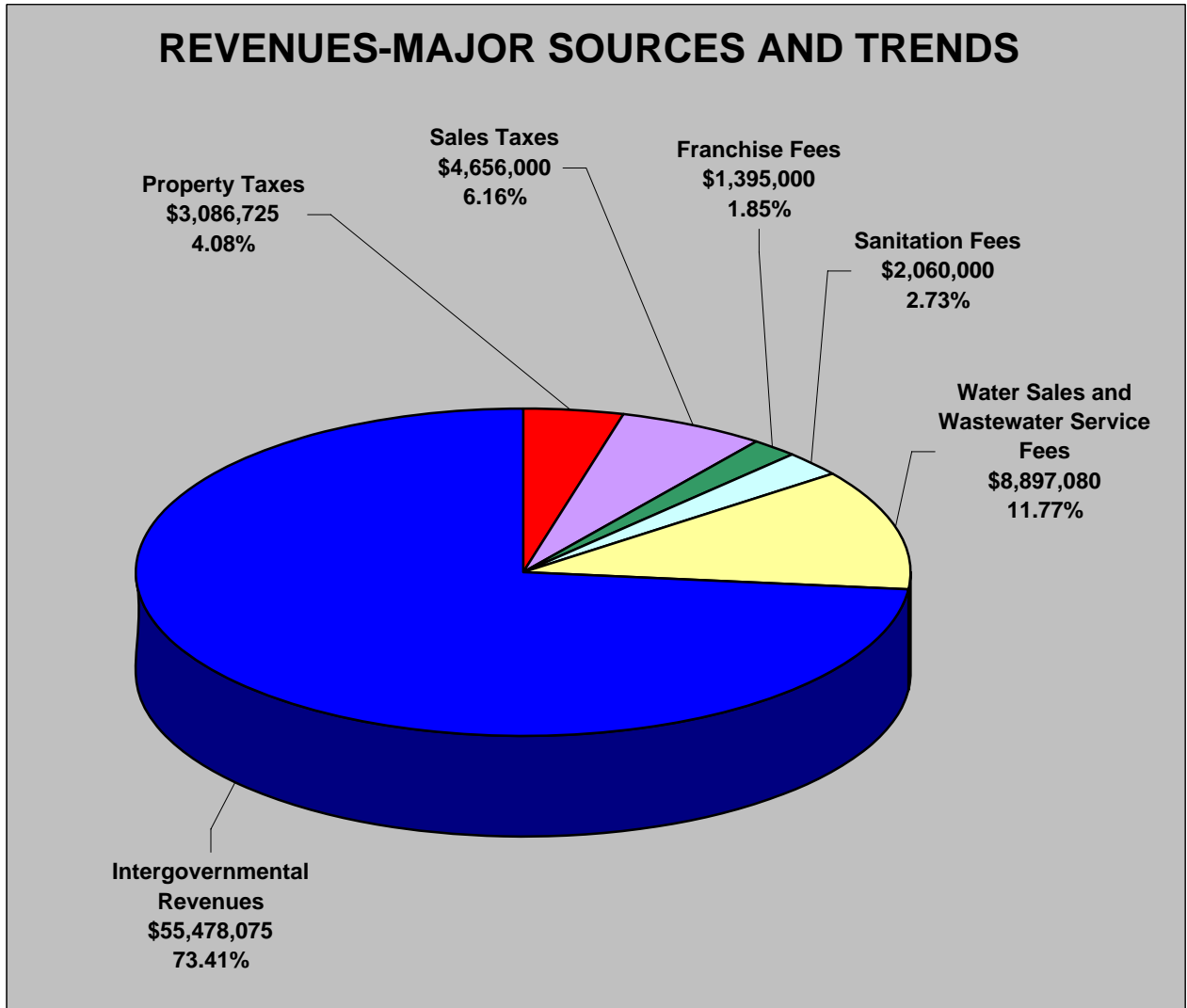
To provide quality service levels that address the growing needs of the community over time. To achieve this, it is necessary to acquire needed tools through planning as well as to preserve current resources through careful budget and program monitoring. Essential strategies to reach this goal include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

FISCAL YEAR 2006-07



CITY OF BIG SPRING

REVENUES - MAJOR SOURCES AND TRENDS

The revenue sources described in this section account for \$75,572,880 or 88.1% 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 2006 tax roll, upon which the fiscal year 2007 levy is based, is \$444,521,405. This amount is net of \$110,107,144 exempt property and \$524,514,479 of agricultural, homestead, over-65 and disabled veteran exemptions. The 2006 tax roll is approximately 5.8% more than the certified 2005 roll.

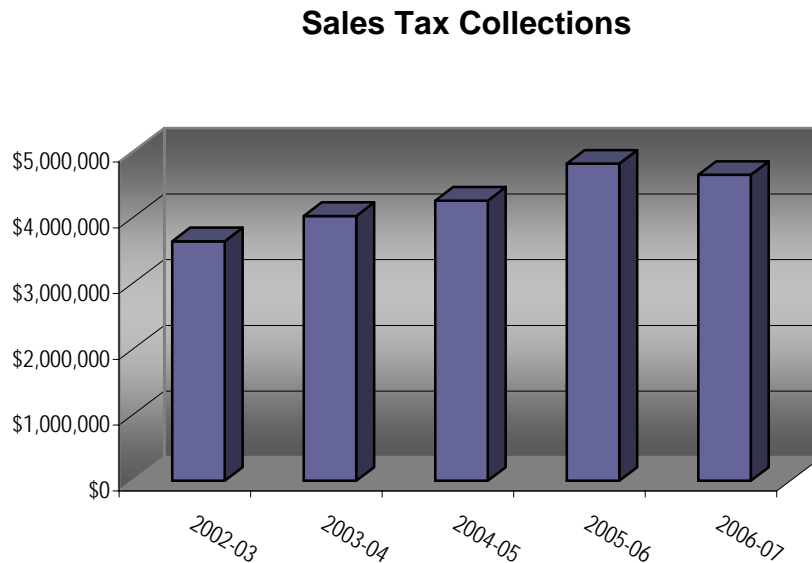
The City of Big Spring is permitted by Article XI, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt. The tax rate for fiscal year 2006-07 is 71.63¢ per \$100 valuation, of which 65.76¢ is allocated for general governmental operations and maintenance and 5.87¢ is allocated for general obligation long-term debt. This total tax rate is unchanged from the prior two years.

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, 2007, are estimated to produce \$2,725,000 in maintenance and operations revenue and \$246,725 for the retirement of general obligation long-term debt. Delinquent taxes are expected to generate an additional \$115,000 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 2006-07 is projected to be \$4,650,000. Actual sales tax revenue for 2005-06 is projected to be \$4,820,000, an increase of \$620,000 over the original budget projection of \$4,200,000, and represents a 13.2% increase over 2004-05 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 2006-07.

The following graph shows the actual sales tax collections for the previous four years and projected tax collections for fiscal year 2006-07.



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 2006-07.

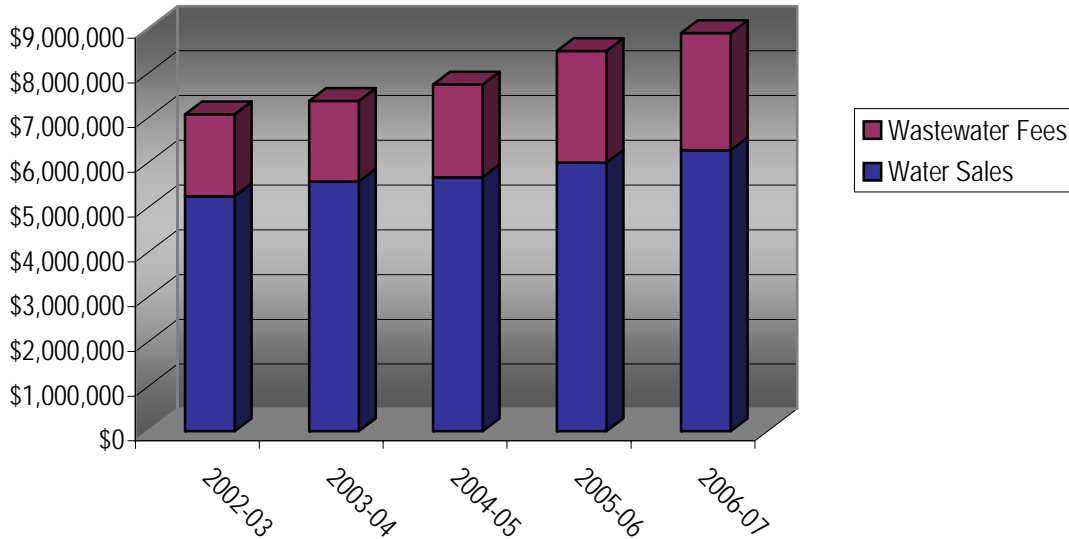
Franchise Fees - The City of Big Spring maintains franchise agreements with utility companies that use the City's rights-of-way to conduct their business. In addition to defining the responsibilities of the utilities in maintaining their assets, the agreements contain a franchise fee clause that requires the utilities to compensate the City for use of the rights-of-way. Generally, the fees are based upon a percentage of a utility's gross receipts (generated by customers located within the City's corporate limits). Revenue from all franchise agreements is anticipated to generate \$1,355,000 in the 2006-07 fiscal year, which represents a 3% decrease from the prior year's estimated collections. Cable franchise revenue was audited in 2005-06 and produced an additional \$40,000 that will not be collected in the current year.

Sanitation Fees - The City provides sanitation service to all residences and commercial businesses within the City limits. Fees for this service are projected to generate \$2,060,000 in revenue, the same as the revised budget estimate for 2005-06.

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 \$8,897,080, representing a 4.7% increase over the prior year's revenue estimates. The increase in these budget estimates is not due to an increase in rates, but rather an increase in the amount of water that will be billed. The City installed an automated meter reading system in 2005-06 that will provide more accurate meter readings, and billing for increased water usage will result in additional revenue.

The following chart shows actual receipts for the past four years as well as projected revenue estimates for 2006-07.

Water Sales & Wastewater Fees



Intergovernmental Revenues - The City owns four correctional facilities and has entered into a long-term contract with Cornell Companies, Inc. to independently manage and operate the facilities. The Federal Bureau of Prisons pays the City \$54.34 per prisoner per day, which is expected to generate \$55,337,000 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 Customs Enforcement pays the City \$36.92 per prisoner per day, which is expected to generate \$11,075 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
Fiscal Year 2006-2007

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

	<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	
Develop & implement review of energy efficiency program				X
City Manager -				
Monitor environmental savings program				X
Ensure City Council receives all necessary training		X		
Renegotiate City contract with Federal Bureau of Prisons				X
Information Technology -				
Implement paperless programs for information system reports, maps and plans		X	X	X
Continue mapping update projects for City's infrastructure			X	X
Present a multiple phase GIS project plan to the local taxing entities for possible multi-agency funding	X			X
Human Resources -				
Establish an employee wellness program		X		
Finalize revisions & implement new Personnel Policies & Procedures		X		
Review and initiate improvements to safety program		X		
Police -				
Continue to pursue grants for records management system		X		X
Pursue funding for the upgrade of the City's radio system to become federally approved		X		X
Seek funding sources for wireless communications		X		X
Fire -				
Implement Wellness Program		X		
Restructure the Fire Department instructor program		X		
Develop performance standards & conduct periodic evaluations		X		
Municipal Court -				
Increase number of defendants attending Domestic Violence Impact Panel			X	X
Refurbish Municipal Court Annex at current or new location	X	X		X
Review and enhance Community Service Program			X	X
Fire Marshal -				
Continue working with county officials on Howard County Jail			X	X
Assign a Certified Fire Investigator on each suppression shift		X		X
Expand public education			X	X

City of Big Spring
Matrix of Goals and Objectives
Fiscal Year 2006-2007

Capital Upgrades
Employee Satisfaction
Community Pride
Service Levels

	<i>Capital Upgrades</i>	<i>Employee Satisfaction</i>	<i>Community Pride</i>	<i>Service Levels</i>
Animal Control -				
Construct a new animal shelter	X	X	X	X
Continue to improve ways to reunite pets with their owners		X	X	X
Code Enforcement -				
Continue to upgrade computer for City mapping system	X	X		X
Continue building demolition and blighted area cleanup programs			X	
Adopt 2006 International Codes & 2005 National Electrical Codes				X
Streets -				
Increase crack sealing of high traffic roadways			X	X
Continue to eliminate substandard structures			X	
Continue DMR lot maintenance			X	X
Sanitation -				
Continue to work on an efficient program for sanitation routes				X
Install GIS system on all sanitation trucks		X		X
Continue to improve dumpster program with Cornell			X	X
Landfill -				
Complete environmental study of new location for future landfill	X			X
Prepare to open cell #2 for Subtitle D requirements	X			X
Compost -				
Locate a buyer for woodchips				X
Continue to improve quality of compost			X	X
Continue education programs			X	X
Parks -				
Continue improvement of irrigation within all parks		X	X	X
Installation of new playground equipment at Birdwell Park	X		X	
Begin upgrade of Cotton Mize and Stink Creek ball fields			X	X
Golf Course -				
Implementation of the golf course reconstruction project	X		X	X
Replace equipment for enhanced maintenance	X		X	X
Addition of new driving range	X		X	X
Renovate existing pro shop through contributions	X		X	X
DRCC -				
Upgrade sound system	X		X	X
Renovate one dressing room into storage area		X		
Purchase new chairs for Ballroom			X	X
Enhance kitchen facility	X		X	X
CVB -				
Research and contract for a new Big Spring Visitor's Brochure				X
Work with event coordinators to expand advertising and outreach for community activities			X	X
Promote use of Municipal Auditorium				X

City of Big Spring
Matrix of Goals and Objectives
Fiscal Year 2006-2007

Capital Upgrades
Employee Satisfaction
Community Pride
Service Levels

	Capital Upgrades	Employee Satisfaction	Community Pride	Service Levels
Water Treatment -				
Continue Phase III in-house filter rehabilitation	X			X
Repair/rehab flocculators	X			
Replace main raw water valve at plant	X			
Repair/rehab Edwards, 708 and South Mountain storage tanks	X			X
D & C -				
Continue GPS mapping for record keeping & accuracy		X		
Replace several dysfunctional fire hydrants				X
Continue to replace meters that are identified as zero consumption				X
Customer Service -				
Reorganize water office operations		X		X
Implement Automated Meter Reading system	X	X		X
Wastewater Treatment -				
Repair aeration basin	X			X
Repair/rehab plant water pump station	X			X
Replace tiles in four sludge drying beds	X			
Maintain 100% compliance with TCEQ rules and regulations				X
Maintain/upgrade certification levels for all employees		X		
Material Control -				
Relocate office to South side of warehouse		X		
Monitor market prices and state contract bid pricing		X		X
Airpark -				
Construct new aircraft T-Hangar	X			
Continue landscaping program to improve facility image			X	
Continue engineering & design for Runway Overlay project	X			
EMS -				
Integrate field data collection software	X	X		X
Implement in-house on-going EMS continuing education				X
Institute EMS Patient Management Quality Improvement Program				X
Implement paramedic programs to enhance patient care			X	X
Service Center -				
Review and implement preventative maintenance scheduling		X		X
Develop new policies and procedures for vehicle warranty monitoring		X		X
Cemetery -				
Construction of chapel	X	X	X	X
Continue mapping program			X	X
Enhance marketing program for Cemetery services				X



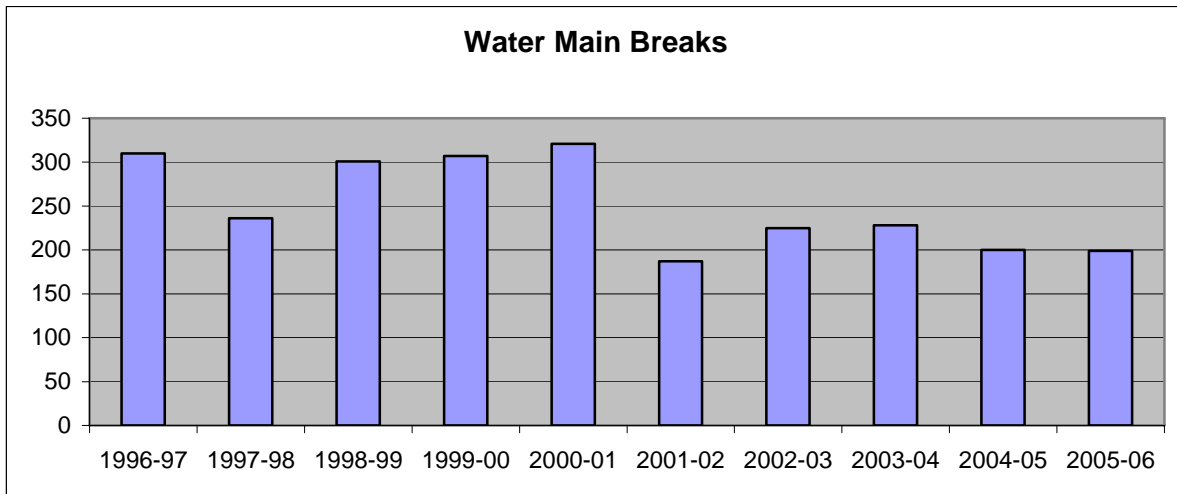
City of Big Spring

Performance Measurements Fiscal Year 2006-07

The City of Big Spring is committed to providing the highest quality of life in a safe and aesthetically pleasing environment for our citizens. We strive to provide the highest level of service at the lowest possible cost. In order to accomplish these goals, we understand that we must monitor our progress and evaluate the effectiveness and efficiency of our operations. Therefore, we have identified certain areas that we feel will help us monitor the progress of our operations.

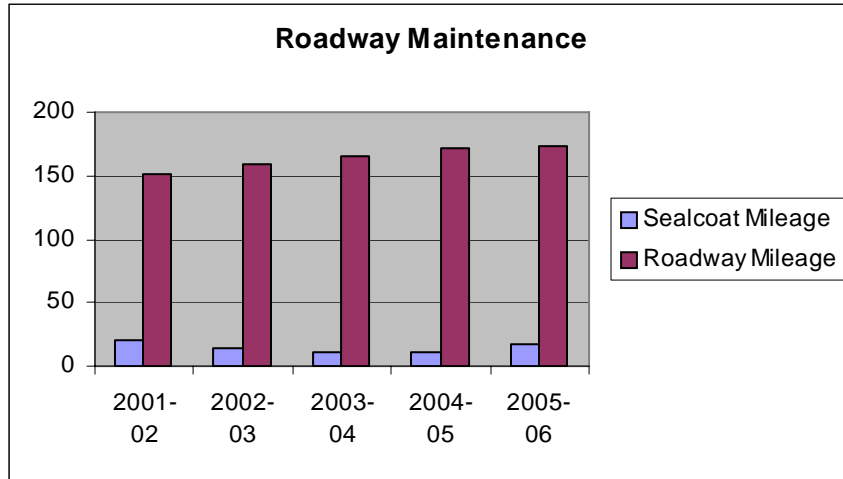
Goal 1:

The City's water distribution lines are a critical component of the utility system. Periodic and routine replacement of lines helps prevent water main breaks that cause a disruption of service to our customers. On October 1, 2000, base rates for water and wastewater monthly services were each increased by \$1.00. The additional revenue was dedicated to increased water line replacement. As a result of this effort, the number of main breaks has decreased since 2000-01. The following graph tracks water main breaks that have occurred during the last ten years.



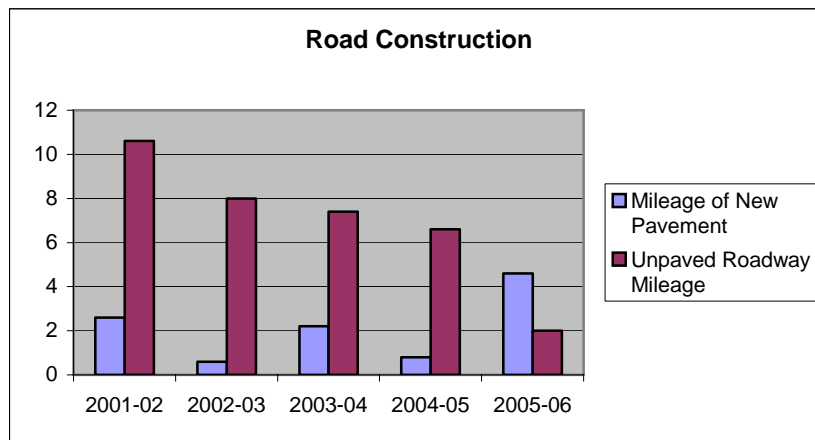
Goal 2:

The City's roadways are an important aspect of the City infrastructure. The following graph represents the goals set by the City of Big Spring's commitment to long-term planning for the improvement and maintenance of the existing roadways within the City limits each year through continuation of a seal-coating program to provide quality egress and ingress within the community.



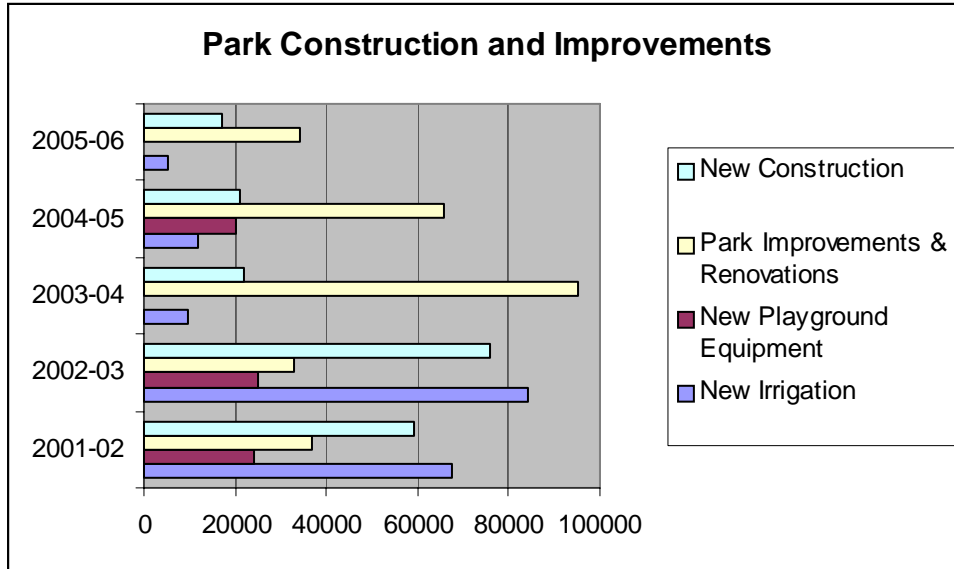
Goal 3:

Quality of road infrastructure is highly important to the City of Big Spring. Through the advancement of the City's paved roadways through the elimination of unpaved roadways within the City limits not only improves the quality of life for its visitors and citizens, but also assists the City by decreasing repairs required to maintain unpaved roadways after inclement weather.



Goal 4:

The City is committed to improving the existing park and recreational areas to provide improved quality of life, provide a focal interest for visitors, and to continue in the pursuit to follow the goals set forth in the Parks Master Plan. The City continues to improve the existing park areas through the improvement of existing facilities, replacement of old playground equipment, installation of irrigation, and erection of new facilities to augment the existing park areas. The following graph represents the City's commitment for the long-term planning for the development and/or improvement of the park system in coordination with the surrounding community areas.



ORDINANCE NO. 16-2006

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, 2006 AND ENDING SEPTEMBER 30, 2007.

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, 2006 and ending September 30, 2007; 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:

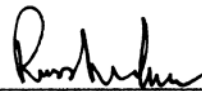
SECTION ONE: That the budget of the City of Big Spring, Texas for the fiscal year commencing October 1, 2005, and ending September 30, 2006, be revised in accordance with the expenditures estimated for said fiscal year as indicated in the documents setting forth the budget for the fiscal year commencing October 1, 2006 and terminating September 30, 2007.

SECTION TWO: That the annual budget of the City of Big Spring, Texas for the fiscal year commencing October 1, 2006, and ending September 30, 2007 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 22nd day of August, 2006, with Councilmembers Ramirez, Staulcup, McEwen, McDonald, Knox, and Biddison voting "aye" for the passage of same. Councilmember Horton, being opposed, voting "nay" for the passage of same.

PASSED AND APPROVED on second and final reading at a regular meeting of the City Council on the 12th day of September, 2006, Councilmembers Staulcup, McEwen, McDonald, Knox, and Biddison voting "aye" for the passage of same. Councilmembers Horton and Ramirez, being opposed, voting "nay" for the passage of same.



Russ McEwen, Mayor

ATTEST:



Tami Davis, Assistant City Secretary

ORDINANCE NO. 19-2006

AN ORDINANCE OF THE CITY OF BIG SPRING, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR SAID CITY FOR THE YEAR 2006; AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS, the City Council finds that the tax for the year 2006, 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 2006, 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 2006 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 65.76 cents (\$0.6576) on each one hundred dollars (\$100.00) 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 dollars (\$100.00) valuation of said property, the sum of said respective levies being 5.87 cents (\$0.0587) on each one hundred dollars (\$100.00) valuation of said property for said bond issues, and the amounts of levies therefore being as shown in said Section Three.

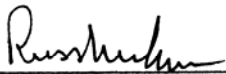
SECTION THREE:

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

<u>Purpose of Issue</u>	<u>Date of Issue</u>	<u>Tax Rate Per \$100 Valuation</u>
Refunding Bonds	2002	5.87¢
Total requirements for outstanding bonds		<u>5.87¢</u>

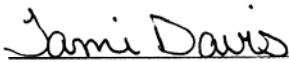
PASSED AND APPROVED on first reading at a regular meeting of the City Council on the 12th day of September, 2006, with Councilmembers Ramirez, Staulcup, McEwen, McDonald, Knox, and Biddison voting “aye” for the passage of the same. Councilmember Horton, being opposed, voting “nay” for the passage of the same.

PASSED AND APPROVED on second and final reading at a regular meeting of the City Council on the 26th day of September, 2006, with Councilmembers Ramirez, Staulcup, McEwen, McDonald, Knox, and Biddison voting “aye” for the passage of the same. Councilmember Horton, being opposed, voting “nay” for the passage of the same.



Russ McEwen, Mayor

ATTEST:



Tami Davis, Assistant City Secretary

ORDINANCE NO. 6-2006

AN ORDINANCE OF THE CITY OF BIG SPRING, TEXAS GRANTING A PARTIAL RESIDENCE HOMESTEAD EXEMPTION FOR TAX YEAR 2006; AND GRANTING A PARTIAL RESIDENCE HOMESTEAD EXEMPTION TO ANY INDIVIDUAL WHO IS DISABLED OR AGE 65 OR OLDER.

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

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

SECTION I: As authorized by Article 8 Section 1-b (e) of the Texas Constitution and §11.13 (n) of the Texas Property Tax code the City Council hereby exempts from Municipal Ad Valorem Taxation twenty percent (20%) of the market value of the residence homestead of a married or unmarried adult, including one living alone, for the tax year 2006. However, as provided in said constitutional provision, the amount of the exemption authorized pursuant to this section may not be less than Five Thousand Dollars (\$5,000.00) unless the legislature by general law prescribes other monetary restrictions on the amount of this exemption. Also, as prescribed in said constitutional provisions an eligible adult is entitled to receive other applicable exemptions provided by law. Further, as provided in said constitution provision, where Ad Valorem Tax has previously been pledged for the payment of debt, the City of Big Spring may continue to levy and collect the tax against the value of the homesteads exempted under this section until the debt is discharged if the cessation of the levy would impair the obligation of the contract by which the debt was created.

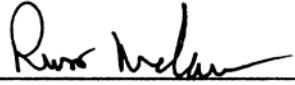
SECTION II: In addition to the exemption in Section I above, and as authorized by Article 8, Section 1-b of the Texas constitution and §11.13 (d), (e), and (f) of the Texas Property Tax Code, the City Council hereby exempts from Municipal Ad Valorem Taxation Five Thousand and no/100 Dollars (\$5,000.00) of the appraised value of the residence homestead of an individual who is age sixty-five (65) or older or is disabled. (See said §11.13 for definitions and restrictions.) An eligible disabled individual who is sixty-five (65) years of age or over may not receive both a disabled and an age 65 exemption in the same year but may choose either one; notwithstanding the foregoing, where any ad valorem tax has heretofore been pledged for payment of any debt, the taxing officers of the City shall have authority to continue to levy and collect the tax against said homestead property at the same rate as the tax so pledged until the debt is discharged if cessation of the levy would impair the obligation of the contract by which the debt was created.

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

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

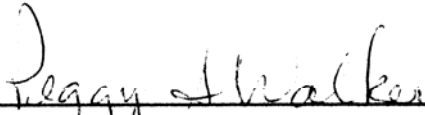
PASSED AND APPROVED on first reading at a regular meeting of the City Council on the 25th day of April, 2006, with all members present voting "aye" for the passage of same.

PASSED AND APPROVED on second and final reading at a regular meeting of the City Council on the 9th day of May, 2006, with all members present voting "aye" for the passage of same.



Russ McEwen, Mayor

ATTEST:



Peggy S. Walker, City Secretary

ORDINANCE NO. 5-2006

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

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

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

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

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


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

SECTION FOUR: Pursuant to Section 33.07 (d) of the Texas Property Tax Code, the City of Big Spring tax collector shall deliver notice of delinquency and of said additional penalty to the property owner 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.

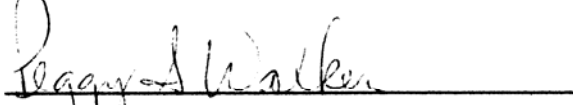
PASSED AND APPROVED on first reading at a regular meeting of the City Council on the 25th day of April, 2006 with all members present voting "aye" for the passage of same.

PASSED AND APPROVED on second and final reading at a regular meeting of the City Council on the 9th day of May, 2006, 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 2006-07**

Assessed Value of Real and Personal Property for 2006 (based on 100% of true value)	\$444,521,405
City Tax Rate for 2006-2007	\$0.71630 per \$100
Total Tax Levy for 2006	\$3,184,107
Total Estimated Tax Collections (estimating a 95% collection rate)	\$3,024,901

DISTRIBUTION OF TAXES

	<u>Rate</u>	<u>Percent</u>	<u>Amount</u>
General Fund	\$0.65760	91.8051	\$2,777,014
Interest & Sinking Fund	0.05870	8.1949	247,887
Total	\$0.71630	100.0000	\$3,024,901

INTEREST AND SINKING FUND

<u>Issue</u>	<u>Rate</u>	<u>Amount</u>
2002 Refunding Series	\$0.05870	\$247,887

**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
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
2005	316,512,646	103,061,532	419,574,178	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
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
2006	3,005,410	*2,877,000	*95.73%	*100,000	*2,977,000

* Estimated



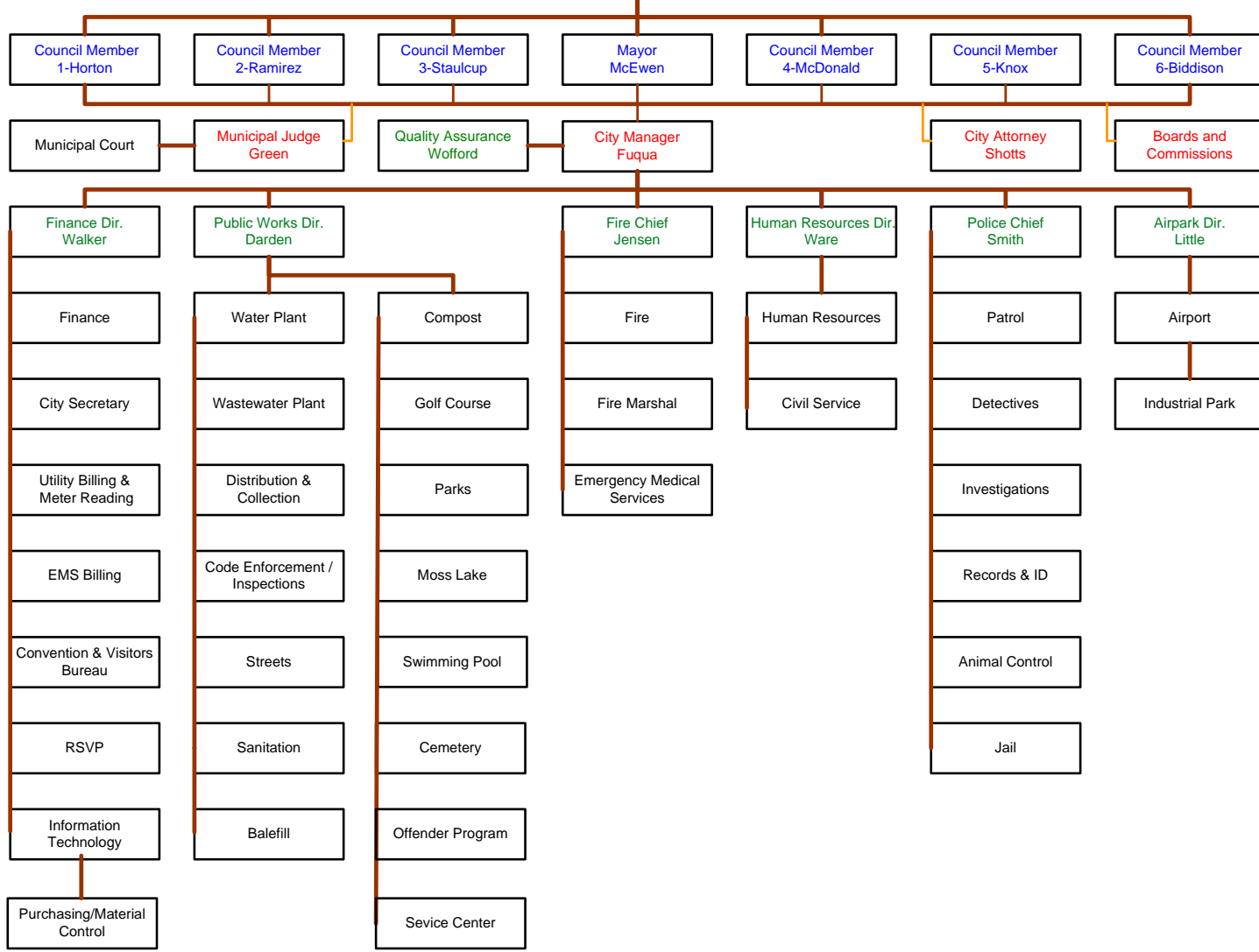
CITY ORGANIZATION





Big Spring, Texas

Citizens of Big Spring



CITY OF BIG SPRING

CITY COUNCIL AND STAFF

CITY COUNCIL

Russ McEwen
Gloria McDonald

Stephanie Horton
Manuel Ramirez, Jr.
Jo Ann Staulcup
Joann Knox
Greg Biddison

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

CITY ADMINISTRATION

Gary Fuqua
Peggy S. Walker
Jean Shotts
Todd Darden
Lonnie Smith
Brian Jensen
Timothy Green
Darrell Ware
Jim Little
Terry Wofford

City Manager
Director of Finance/City Secretary
City Attorney (Contract)
Director of Public Works
Chief of Police
Fire Chief
Municipal Judge
Director of Human Resources
Airpark Director
Quality Assurance Director



POLICY STATEMENTS



CITY OF BIG SPRING

FINANCIAL MANAGEMENT POLICY STATEMENT

STATEMENT OF PURPOSE

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

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

OPERATING BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Division Heads will:

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

Finance and Accounting will:

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

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

The City Manager will:

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

The City Council will:

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

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

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

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

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

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

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

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

REVENUE POLICIES

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

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

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

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

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

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

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

Non-Recurring Revenues - One time or non-recurring revenues will not be used to finance current ongoing operations. Non-recurring revenues should be used for 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 2006-07

	<u>ACTUAL</u> <u>2004-05</u>	<u>ESTIMATED</u> <u>2005-06</u>	<u>PROPOSED</u> <u>2006-07</u>
Beginning Fund Balance - Unrestricted	\$ 6,490,204	\$7,575,538	\$9,233,586
Beginning Restricted Fund Reserves	2,362,214	2,238,081	2,234,651
Beginning Restricted Fund Balance	1,472,866	1,653,349	1,805,848
Revenues	85,923,647	91,773,286	86,907,600
Transfers-In	<u>1,404,972</u>	<u>1,217,771</u>	<u>1,261,868</u>
Total Revenues	87,328,619	92,991,057	88,169,468
Total Funds Available	97,653,903	104,458,025	101,443,553
O & M Expenditures	82,833,428	86,111,969	84,691,948
Capital Outlay	1,905,909	3,809,754	3,109,700
Transfers-Out	<u>1,447,598</u>	<u>1,262,217</u>	<u>1,310,814</u>
Total Expenditures	86,186,935	91,183,940	89,112,462
Increase (Decrease) in:			
Restricted Fund Reserves	(124,133)	(3,430)	(130,530)
Restricted Fund Balance	180,483	152,499	4,704
Unrestricted Fund Balance	1,085,334	1,658,048	(817,168)
Ending Restricted Fund Reserves	2,238,081	2,234,651	2,104,121
Ending Restricted Fund Balance	1,653,349	1,805,848	1,810,552
Ending Fund Balance - Unrestricted	<u><u>\$7,575,538</u></u>	<u><u>\$9,233,586</u></u>	<u><u>\$8,416,418</u></u>

CITY OF BIG SPRING

ESTIMATED FUND BALANCE - GOVERNMENTAL FUNDS ONLY
Fiscal Year 2006-07

	<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	\$3,278,911	\$2,573,765	\$844,971	\$ 6,697,647
Beginning Fund Balance - Restricted	1,420,284	0	0	1,420,284
Revenues	13,778,416	55,558,715	2,270,464	71,607,595
Transfers-In	<u>431,293</u>	<u>0</u>	<u>33,000</u>	<u>464,293</u>
Total Revenues	14,209,709	55,558,715	2,303,464	72,071,888
Total Funds Available	18,908,904	58,132,480	3,148,435	80,189,819
O & M Expenditures	12,915,743	55,263,476	2,067,247	70,246,466
Capital Outlay	1,971,500	0	40,000	2,011,500
Transfers-Out	<u>295,000</u>	<u>295,239</u>	<u>33,000</u>	<u>623,239</u>
Total Expenditures	15,182,243	55,558,715	2,140,247	72,881,205
Increase (Decrease) in:				
Restricted Fund Balance	268,704	0	0	268,704
Unrestricted Fund Balance	(1,216,708)	0	163,217	(1,053,491)
Ending Fund Balance - Restricted	1,688,988	0	0	1,688,988
Ending Fund Balance - Unrestricted	<u>\$2,062,203</u>	<u>\$2,573,765</u>	<u>\$1,008,188</u>	<u>\$ 5,644,156</u>

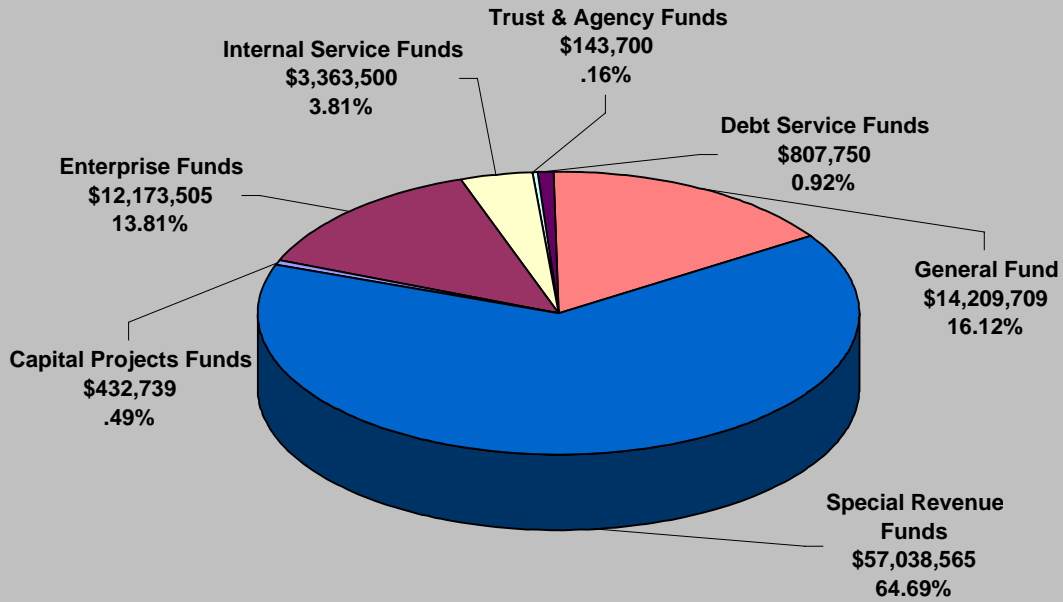
**BUDGET SUMMARY 2006-2007
BY FUND TYPE**

FUNDING SOURCES	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	DEBT SERVICE FUNDS	TOTAL
Taxes	\$7,903,000	\$1,440,000					\$246,275	\$9,589,275
Permits & Licenses	179,500							179,500
Fines & Fees	226,400	7,000						233,400
Charges For Services	2,403,250			1,141,300	261,000	70,000		3,875,550
Service Fees From Other Funds	1,429,620		372,739		3,053,000			4,855,359
Miscellaneous	431,003	133,943	60,000	115,570	49,500	15,700	13,900	819,616
Contributions	15,000			234,000		25,000		274,000
Transfers-In	431,293			250,000		33,000	547,575	1,261,868
Intergovernmental	195,827	55,348,075		130,000				55,673,902
Other Financing Sources	687,500			436,200				1,123,700
Rentals & Leases	307,316	109,547		684,855				1,101,718
Water Sales				6,281,930				6,281,930
Wastewater Charges				2,615,150				2,615,150
Service & Penalty Charges				284,500				284,500
Total Revenue	14,209,709	57,038,565	432,739	12,173,505	3,363,500	143,700	807,750	88,169,468
Beginning Fund Balance	5,384,262	2,623,537	559,117	3,281,855	837,599	228,781	358,934	13,274,085
Total Available Resources	\$19,593,971	\$59,662,102	\$991,856	\$15,455,360	\$4,201,099	\$372,481	\$1,166,684	\$101,443,553

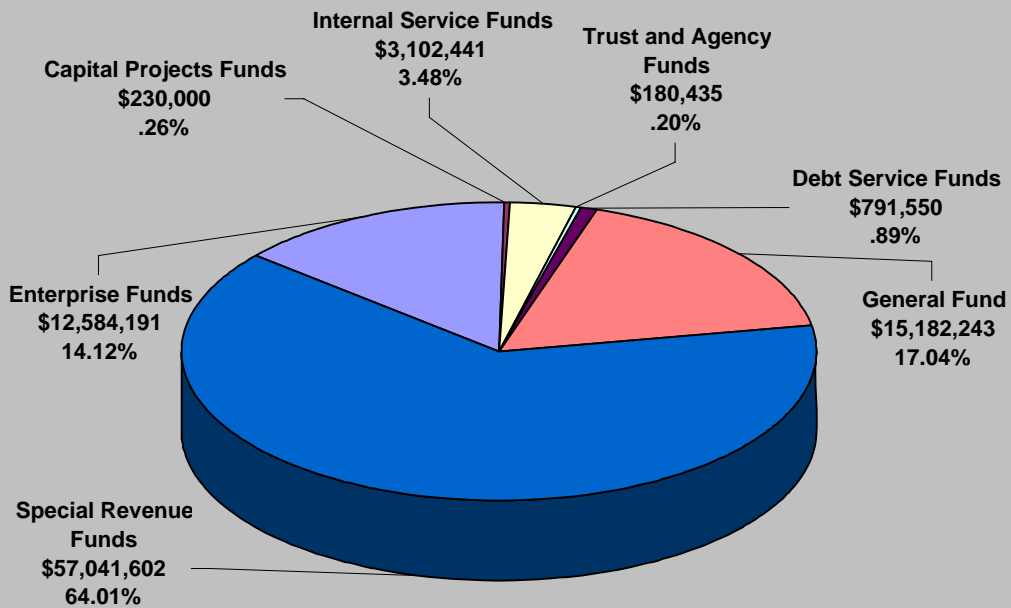
EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	DEBT SERVICE FUNDS	TOTAL
General Government	\$1,389,525	\$11,105						\$1,400,630
Public Safety	6,721,111	55,259,632						61,980,743
Public Works	3,038,227							3,038,227
Recreation	741,317							741,317
Non-Departmental	231,906		215,000	615,947				1,062,853
Debt Service	793,657	5,888		837,494	1,723		791,550	2,430,312
Transfers-Out	295,000	295,239	15,000	687,575		18,000		1,310,814
Contracted Services		1,150,000						1,150,000
Employees' Benefits		5,000						5,000
Capital Outlay	1,971,500			1,098,200		40,000		3,109,700
Water Treatment				1,068,306				1,068,306
Distribution & Collection				1,709,651				1,709,651
Billing & Collection				299,738				299,738
Wastewater Treatment				991,824				991,824
Purchasing				173,746				173,746
Water Purchases				2,698,000				2,698,000
Motel Tax/CVB		314,738						314,738
Airpark				836,286				836,286
Emergency Medical Service				1,567,424				1,567,424
Internal Service					3,100,718			3,100,718
Cemetery						122,435		122,435
Total Expenditures	15,182,243	57,041,602	230,000	12,584,191	3,102,441	180,435	791,550	89,112,462
Increase (Decrease) in Fund Bal.	(972,534)	(3,037)	202,739	(410,686)	261,059	(36,735)	16,200	(942,994)
Ending Fund Balance	\$4,411,728	\$2,620,500	\$761,856	\$2,871,169	\$1,098,658	\$192,046	\$375,134	\$12,331,091

CITY OF BIG SPRING
FISCAL YEAR 2006-07

COMBINED REVENUE BY FUND TYPE



COMBINED EXPENDITURES BY FUND TYPE



CITY OF BIG SPRING

GENERAL FUND

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 two 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 2006-07 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 \$1,688,988 at September 30, 2007.
- Operating fund reserves were 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. Annual operating expenditures are defined as total expenditures less capital outlay.

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 2006-07 is \$444,521,405, an increase of approximately \$24.6 million over the 2005-06 certified taxable values. This budget assumes a tax rate of 71.63¢ per \$100 valuation, unchanged from the prior year's rate. However, property tax revenue is projected to increase by \$140,000 in 2006-07 due to the increase in taxable values.

CITY OF BIG SPRING

GENERAL FUND

(continued)

There are no fee or tax increases included in the 2006-07 budget. The proposed budget includes approximately \$228,000 additional salary and benefits in General Fund. This amount will provide all employees with a small cost of living adjustment (COLA) and approximately half of the employees will receive a single step merit raise, excluding Fire personnel who will instead receive an increase in base pay and certification pay. Health insurance premiums are expected to remain the same as the 2005-06 premiums.

The City plans to hold a bond election in November of 2006, with various propositions to be placed on the ballot, including downtown street reconstruction and major improvements to the Roy Anderson Sports Complex. The total bond issue, if approved by voters, will be approximately \$15 million.

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 \$472,851, the Airpark Fund at \$103,178, the E.M.S. Fund at \$104,641, the Motel Tax Fund at \$25,000, and the Correctional Center Fund at \$11,105.

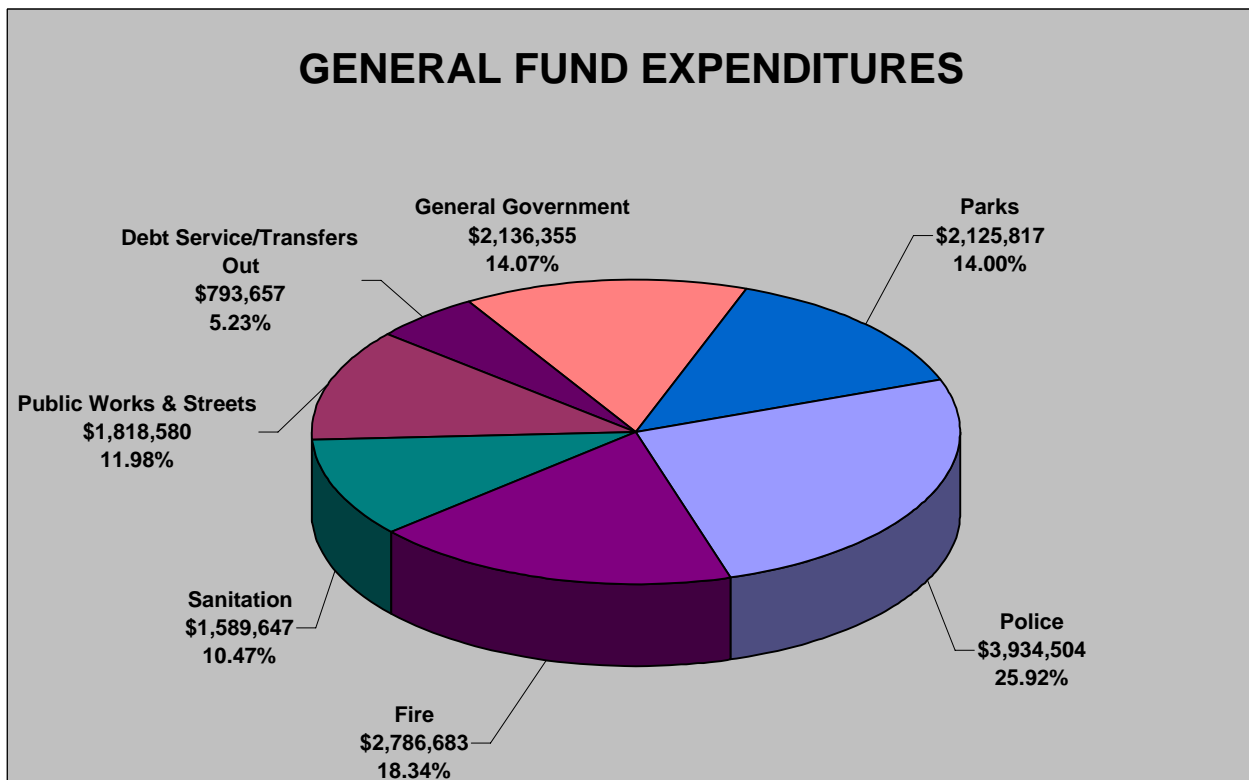
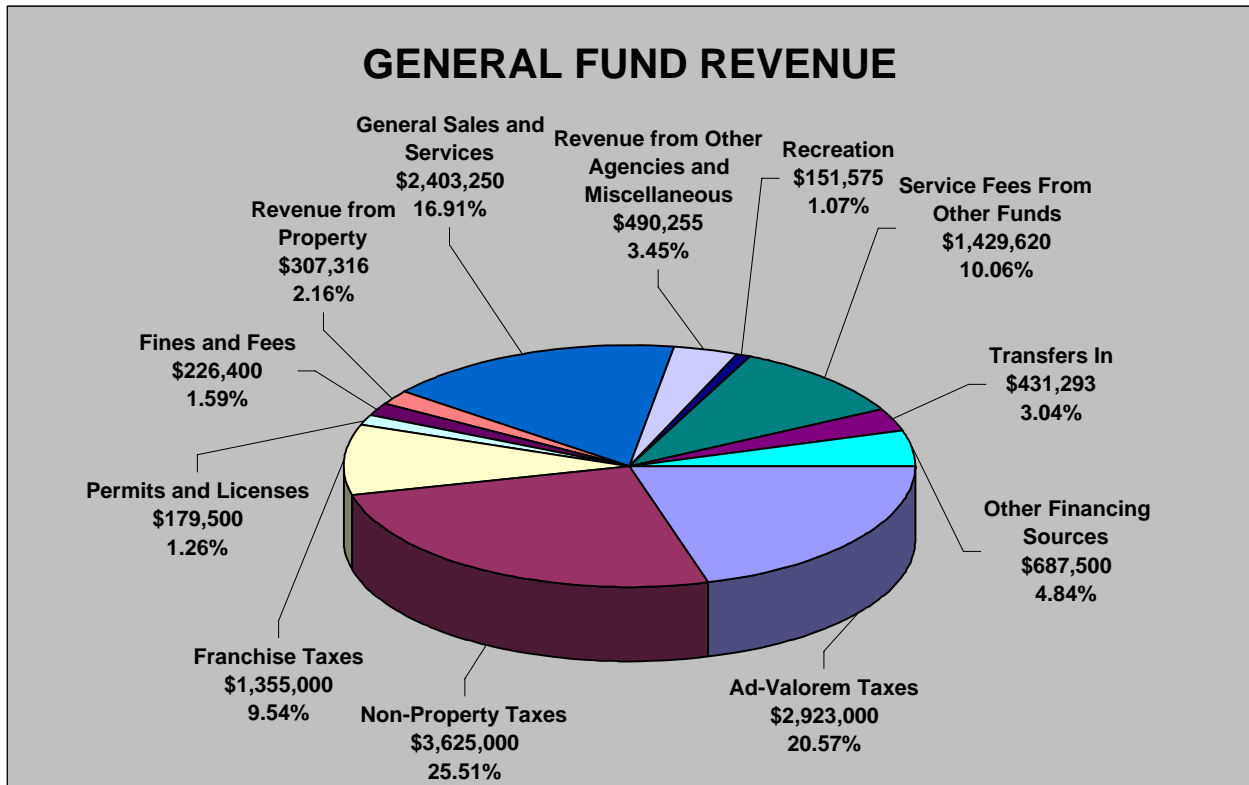
Cornell Corrections, Inc. will pay the City approximately \$713,000 for contractual arrangements regarding the operation of the four City-owned correctional units and \$234,000 for the lease of these facilities. Cornell will pay additional lease revenue to the Airpark Fund for the lease of property at the Industrial Park.

There is a total of \$1,971,500 budgeted for capital outlay in the General Fund. Of that amount, \$1.3 million represents the completion of the golf course rebuild, which was started in 2005-06. The entire project was funded through an energy conservation lease-purchase project and the total project revenue was reflected as "other financing source" in 2005-06. The remaining balance of \$671,500 will be funded through a lease-purchase financing arrangement. It is estimated the new loan will result in \$89,720 debt service requirements during 2006-07, of which \$72,484 is principal and \$17,236 is interest expense.

Unrestricted fund balance will be reduced by \$1,216,708 at the end of 2006-07. However, that reduction is due to the golf course renovation expense of \$1.3 million, while the revenue associated with the lease-purchase financing of that project was accounted for in 2005-06. Without that timing issue, the unrestricted fund balance would actually increase by approximately \$83,300. Restricted fund balance will increase by approximately \$268,700 by the end of 2006-07, and fund reserves will decrease by \$24,530 due to an overall reduction in operating expenditures.

CITY OF BIG SPRING

FISCAL YEAR 2006-07



**GENERAL FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2006-07**

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Unrestricted Fund Balance	\$1,781,677	\$1,996,083	\$3,278,911
Beginning Restricted Fund Balance	909,644	1,144,785	1,420,284
Beginning Reserved Fund Balance	590,630	629,997	685,067
<u>Receipts</u>			
Ad-Valorem Taxes	2,782,080	2,783,000	2,923,000
Non-Property Taxes	3,318,031	3,744,000	3,625,000
Franchise Taxes	1,262,409	1,397,470	1,355,000
Permits and Licenses	192,617	186,090	179,500
Fines and Fees	429,339	228,400	226,400
Revenue From Property	405,294	310,055	307,316
General Sales and Service	2,381,586	2,406,250	2,403,250
Revenue From Other Agencies	198,530	195,577	195,827
Recreation	321,379	299,575	151,575
Miscellaneous	214,325	289,633	294,428
Service Fees From Other Funds	1,320,314	1,328,545	1,429,620
Other Financing Sources	736,902	2,401,617	687,500
Total Receipts	13,562,806	15,570,212	13,778,416
<u>Transfers-In</u>			
Correctional Center Fund	301,758	356,415	291,293
Other Funds	2,687	35,000	140,000
Total Transfers-In	304,445	391,415	431,293
Total Current Receipts	13,867,251	15,961,627	14,209,709
Total Funds Available	17,149,202	19,732,492	19,593,971
<u>Expenditures</u>			
Personnel Services	8,099,043	8,644,931	8,847,926
Supplies and Materials	631,033	1,347,708	857,779
Maintenance of Land	665	300	750
Maintenance of Structures	390,586	515,375	312,600
Maintenance of Equipment	964,985	880,146	726,363
Contractual Services	1,198,532	1,265,894	1,220,600
Sundry Charges	179,390	146,342	156,068
Debt Service	709,882	607,040	793,657
Capital Outlay	778,404	646,889	1,971,500
Total Expenditures	12,952,520	14,054,625	14,887,243
<u>Transfers-Out</u>			
Transfers to Other Funds	425,817	293,605	295,000
Total Transfers-Out	425,817	293,605	295,000
Total Budgeted Expenditures	13,378,337	14,348,230	15,182,243
Increase (Decrease) in Reserved Fund Balance	39,367	55,070	(24,530)
Increase (Decrease) in Restricted Fund Balance	235,141	275,499	268,704
Increase (Decrease) in Unrestricted Fund Balance	214,406	1,282,828	(1,216,708)
Ending Reserved Fund Balance	629,997	685,067	660,537
Ending Restricted Fund Balance	1,144,785	1,420,284	1,688,988
Ending Unrestricted Fund Balance	\$1,996,083	\$3,278,911	\$2,062,203

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007	
AD-VALOREM TAXES				
4010	CURRENT TAX COLLECTIONS	2,545,960	2,580,000	2,725,000
4011	PENALTY & INTEREST CURR TAXES	19,300	18,000	18,000
4012	DELINQUENT TAXES	128,267	115,000	115,000
4013	PENALTY & INTEREST DEL. TAXES	58,054	45,000	40,000
4016	LEGAL FEES - TAXES	30,499	25,000	25,000
	** CATEGORY TOTALS	<u>2,782,080</u>	<u>2,783,000</u>	<u>2,923,000</u>
NON-PROPERTY TAXES				
4020	CITY SALES TAXES	3,193,671	3,620,000	3,500,000
4042	OCCUPATION TAXES	2,510	2,000	2,000
4043	MIXED DRINK TAX	6,812	6,000	6,000
4046	BINGO TAX	29,974	29,000	29,000
4048	INDUSTRIAL AGREEMENT FEES	85,064	87,000	88,000
	** CATEGORY TOTALS	<u>3,318,031</u>	<u>3,744,000</u>	<u>3,625,000</u>
FRANCHISE TAXES				
4050	GAS FRANCHISE	225,467	275,000	275,000
4051	ELECTRIC FRANCHISE	705,845	732,470	735,000
4052	TELEPHONE FRANCHISE	173,084	180,000	180,000
4054	CABLE TV FRANCHISE	158,013	210,000	165,000
	** CATEGORY TOTALS	<u>1,262,409</u>	<u>1,397,470</u>	<u>1,355,000</u>
PERMITS & LICENSES				
4100	BUILDING PERMITS	26,935	30,000	25,000
4101	MOVING PERMITS	100	100	100
4102	SIGN PERMITS	2,753	1,500	1,500
4103	ELECTRICAL PERMITS	6,918	7,000	6,000
4104	GAS PERMITS	4,598	3,500	3,500
4105	PLUMBING PERMITS	8,049	6,000	6,000
4106	PAVING CUT PERMITS	133,020	130,000	130,000
4107	CURB & SIDEWALK PERMITS	100	150	100
4108	MOBILE HOME PERMITS	0	40	0
4109	POOL HALL PERMITS	450	450	450
4116	DUMP GROUND PERMITS	1,750	1,750	1,750
4133	DOG LICENSE	3,996	3,000	2,500
4134	LIVESTOCK PERMIT	25	0	0

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
PERMITS & LICENSES			
4136	DEMOLITION PERMITS	100	100
4137	AMUSEMENT PERMITS	500	250
4142	DANCE HALL PERMITS	0	50
4143	MECHANICAL PERMITS	2,913	1,800
4144	OTHER PERMITS	411	400
	** CATEGORY TOTALS	192,617	179,500
OTHER AGENCIES			
4205	HOWARD COUNTY	62,592	70,592
4206	HOWARD COUNTY 911	31,953	32,000
4207	HOWARD COUNTY DISPATCH	22,000	22,000
4220	BSISD DONATION-DARE & RES OFCR	81,985	71,235
	** CATEGORY TOTALS	198,530	195,827
GENERAL SALES & SERVICE			
4301	REFUSE COLLECTION SERVICE	2,030,278	2,060,000
4302	ZONE CHANGE FEES	350	250
4303	LANDFILL GATE FEES	34,232	38,000
4304	COMMERCIAL TIPPING FEES	171,331	170,000
4356	LANDFILL ENVIRONMENT FEES	129,583	130,000
4381	SALE OF COMPOST MATERIALS	15,812	8,000
	** CATEGORY TOTALS	2,381,586	2,403,250
FINES & FEES			
4401	FINES	337,451	160,000
4402	WARRANT FEES	17,950	10,000
4403	SERVICE FEES	2,737	2,500
4404	ANIMAL SHELTER FEES	4,940	2,500
4405	COURT COSTS	11,057	11,000
4406	DEFENSIVE DRIVING REQUESTS	4,422	4,000
4407	DEFENSIVE DRIVING/DISMISSALS	7,185	5,000
4410	MISCELLANEOUS COURT FEES	5,135	6,000
4412	ARREST FEES MUNICIPAL COURT	19,661	12,000
4413	ARREST FEES COUNTY	779	900
4416	MUNICIPAL CT-PAYMENT PLAN FEES	3,463	3,500
4417	MUNICIPAL CT-TECHNOLOGY FEES	14,557	9,000

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
FINES & FEES			
** CATEGORY TOTALS	429,339	228,400	226,400
RECREATION			
4500 GOLF COURSE GREEN FEES	225,841	210,000	75,000
4501 GOLF COURSE TRAIL FEES	27,702	25,000	12,000
4502 SWIMMING POOL	19,973	20,000	20,000
4503 MOSS LAKE	9,218	10,000	10,000
4504 GOLF CART SHED RENTALS	28,770	25,000	25,000
4509 BALLFIELD REVENUES	9,875	9,575	9,575
** CATEGORY TOTALS	321,379	299,575	151,575
INTEREST INCOME			
4602 INTEREST INCOME	58,973	90,000	100,000
4614 INTEREST INC-LANDFILL CLOSURE	26,432	51,000	55,000
** CATEGORY TOTALS	85,405	141,000	155,000
PROPERTIES			
4701 MISCELLANEOUS RENTALS	2,541	2,000	2,000
4702 AUDITORIUM RENTAL	200	275	0
4703 KBYG RENTAL	3,384	4,158	3,900
4704 POCO LAMBRO RENTAL REVENUE	21,347	23,816	23,816
4707 MINERAL ROYALTY	79,522	40,000	40,000
4708 SALE OF SURPLUS PROPERTY	63,500	2,206	0
4709 LEASE OF LAND	800	3,600	3,600
4734 LEASE REVENUE-CORRECTIONAL CEN	234,000	234,000	234,000
** CATEGORY TOTALS	405,294	310,055	307,316
SERVICE FEES FROM OTHER FUNDS			
4811 TRANSFERS FROM WATER & SEWER	2,687	0	140,000
4819 TRANSFER FROM OTHER FUND	0	35,000	0
4824 TRANSFER FROM CORRECTIONAL CTR	301,758	356,415	291,293
** CATEGORY TOTALS	304,445	391,415	431,293
MISCELLANEOUS			
4900 CASH OVER/(SHORT)	544	0	0

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
MISCELLANEOUS			
4901 SAFETY LIGHTING	9,428	9,428	9,428
4903 INSURANCE RECOVERY	8,365	8,000	5,000
4905 OTHER INCOME	66,816	110,000	110,000
4906 RETURNED CHECK FEES	1,205	205	0
4921 OTHER FINANCING SOURCES	736,902	2,401,617	687,500
4925 CONTRIBUTIONS	42,562	21,000	15,000
4951 REVENUE FROM WATER & SEWER FUN	402,564	411,028	472,851
4952 REVENUES FROM AIRPARK FUND	92,009	93,393	103,178
4955 REVENUE FROM MOTEL TAX FUND	25,000	25,000	25,000
4957 REVENUES FM CORRECTIONAL CENT	730,228	723,454	723,950
4959 REVENUES FROM EMS FUND	70,513	75,670	104,641
** CATEGORY TOTALS	<u>2,186,136</u>	<u>3,878,795</u>	<u>2,256,548</u>
*** DEPARTMENT TOTALS	<u>13,867,251</u>	<u>15,961,627</u>	<u>14,209,709</u>

**GENERAL FUND
EXPENDITURES BY DEPARTMENT
2006-07**

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
110 City Council	\$153,086	\$131,119	\$106,569
120 Finance	336,359	420,500	396,983
130 City Manager	199,403	204,637	212,137
140 Information Technology	291,157	145,251	161,858
150 Legal	97,125	81,079	84,002
160 Human Resources	242,986	255,401	249,054
170 Correctional Center	72,540	83,007	84,599
200 Police	3,473,178	3,696,713	3,765,703
210 Fire	2,440,805	2,613,242	2,696,189
220 Municipal Court	201,451	207,877	219,924
230 Fire Marshal	82,711	91,574	87,494
240 Animal Control	156,052	151,830	168,801
300 Code Enforcement/Inspections	235,555	280,091	301,453
310 Offender Program	64,134	47,447	76,802
320 Streets	1,365,271	1,592,454	1,440,325
330 Sanitation	852,997	894,662	957,362
350 Landfill	768,011	648,601	503,416
360 Compost	156,441	127,734	128,869
370 Parks	359,146	400,720	386,531
380 Swimming Pool	36,329	47,228	44,165
390 Golf Course	277,646	489,828	1,665,716
410 Lake	23,384	22,425	29,405
420 City Hall	117,721	109,936	94,323
000 Non-Departmental	239,150	704,229	231,906
000 Debt Service	709,882	607,040	793,657
000 Transfers Out	425,817	293,605	295,000
TOTAL	\$13,378,337	\$14,348,230	\$15,182,243

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 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$18,064	\$18,000	\$18,000
51 – Supplies and Materials	4,413	9,500	7,500
55 – Contractual Services	113,851	103,619	81,069
63 – Equipment	16,758	0	0
Total	\$153,086	\$131,119	\$106,569

Budget Highlights:

5129 – Election Expense – (RB) District 2 election and runoff election (PB) Mayor & District 5 elections, bond election

5521 – Special Services – Sympathy flowers, star employee awards, retirement gifts, Christmas certificates, service pins, employee picnic (RB) City Services Survey

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 110 CITY COUNCIL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARY	18,000	18,000	18,000
5065 WORKERS' COMPENSATION	64	0	0
** CATEGORY TOTALS	<u>18,064</u>	<u>18,000</u>	<u>18,000</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,270	2,300	1,800
5112 FOOD SUPPLIES	477	1,600	750
5117 MINOR APPARATUS	245	750	250
5123 OTHER SUPPLIES	0	250	100
5124 POSTAGE	208	600	600
5129 ELECTION EXPENSE	1,213	4,000	4,000
** CATEGORY TOTALS	<u>4,413</u>	<u>9,500</u>	<u>7,500</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	669	1,155	1,155
5520 INSURANCE	44,393	47,764	51,714
5521 SPECIAL SERVICES	14,952	28,000	18,000
5521-07 SPL SERVICES-ACCOUNTANTS	34,722	0	0
5525 ADVERTISING	1,815	1,500	1,500
5530 TRAVEL EXPENSE	12,789	3,500	5,000
5540 DUES & SUBSCRIPTIONS	293	500	500
5555 EDUCATION & TRAINING	2,529	1,200	1,200
5580 SETTLES HOTEL	1,689	20,000	2,000
** CATEGORY TOTALS	<u>113,851</u>	<u>103,619</u>	<u>81,069</u>
63- EQUIPMENT			
6310 FURNITURE & FIXTURES	16,758	0	0
** CATEGORY TOTALS	<u>16,758</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	153,086	131,119	106,569

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:

- Received GFOA’s Distinguished Budget Presentation Award for the eighth consecutive year
- Began phase I of digital records management system
- Secured financing of over \$5.6 million for an energy conservation project

GOALS:

- Prepare and hold a special election taking various bond propositions to the voters and, depending on the election outcome, issue new bonds.
- Develop and implement financial review of energy and efficiency program as detailed in the energy conservation project

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$312,178	\$325,467	\$338,488
51 – Supplies and Materials	10,643	11,200	15,000
54 – Maintenance of Equipment	0	200	0
55 – Contractual Services	13,538	38,548	43,495
63 - Equipment	0	45,085	0
Total	\$336,359	\$420,500	\$396,983

Budget Highlights:

5110 – Office supplies – (PB) Two MICR printers & blank check stock
5521-07 – Special Services Accountants – Cost of annual audit
6310 – Furniture & Fixtures – (RB) Document Imaging System

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 120 FINANCE DEPARTMENT

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	220,776	229,222	236,558
5015 AUTO ALLOWANCE	175	4,200	6,000
5021 TERMINATION PAY	3,025	0	0
5022 VACATION BUY BACK	4,349	5,051	4,850
5035 OVERTIME	5,451	6,000	5,000
5045 LONGEVITY	2,660	2,307	2,855
5050 RETIREMENT	23,187	24,036	27,441
5060 GROUP INSURANCE	29,920	29,920	29,920
5065 WORKERS' COMPENSATION	695	801	888
5070 RETIREMENT-DEFERRED COMP	13,182	13,598	14,065
5075 LIFE & DISABILITY INSURANCE	5,116	5,404	5,590
5080 MEDICARE	3,453	3,578	3,701
5085 UNEMPLOYMENT TAXES	189	1,350	1,620
** CATEGORY TOTALS	312,178	325,467	338,488
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	5,975	6,500	10,300
5117 MINOR APPARATUS	19	0	0
5124 POSTAGE	4,649	4,700	4,700
** CATEGORY TOTALS	10,643	11,200	15,000
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	0	200	0
** CATEGORY TOTALS	0	200	0
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,543	2,600	2,600
5520 INSURANCE	496	791	835
5521 SPECIAL SERVICES	548	1,250	1,250
5521-07 SPECIAL SERVICES-ACCOUNTANTS	0	25,000	30,000
5530 TRAVEL EXPENSE	7,410	6,000	6,000
5540 DUES & SUBSCRIPTIONS	2,042	2,010	2,010
5541 PERMITS,LICENSES,TESTING FEES	0	197	100
5555 EDUCATION AND TRAINING	499	700	700
** CATEGORY TOTALS	13,538	38,548	43,495

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 120 FINANCE DEPARTMENT

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
63- EQUIPMENT			
6310 FURNITURE, FIXTURE	0	45,085	0
** CATEGORY TOTALS	<u>0</u>	<u>45,085</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>336,359</u>	<u>420,500</u>	<u>396,983</u>

PERSONNEL SCHEDULE					
	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
DIRECTOR OF FINANCE	24	2034-3095	01	01	01
ASST DIRECTOR OF FINANCE	22	1669-2540	01	01	01
STAFF ACCOUNTANT	16	1124-1711	02	02	02
ASSISTANT CITY SECRETARY	12	923-1404	01	01	01
ACCOUNTS PAYABLE TECHNICIAN	12	923-1404	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:

- Assisted the City Council with conducting a Public Services Survey
- Assisted the City Council in implementing additional City clean-up programs
- Negotiated cable franchise transfer and completed audit of cable franchise payments

GOALS:

- Monitor environmental savings programs as outlined in the energy conservation project
- Ensure the City Council receives all necessary training as mandated by new legislation
- Renegotiate City contract with the Federal Bureau of Prisons for operation of the correctional facilities

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$182,533	\$191,768	\$199,429
51 – Supplies and Materials	3,632	2,440	2,275
55 – Contractual Services	13,238	10,429	10,433
Total	\$199,403	\$204,637	\$212,137

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 130 CITY MANAGER

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	128,557	135,803	140,217
5015 AUTO ALLOWANCE	6,325	6,600	6,600
5022 VACATION BUY BACK	3,008	3,131	3,500
5045 LONGEVITY	4,743	4,780	5,007
5050 RETIREMENT	14,125	14,641	16,697
5060 GROUP INSURANCE	13,800	13,800	13,800
5065 WORKERS' COMPENSATION	423	504	544
5070 RETIREMENT-DEFERRED COMP	8,052	8,282	8,558
5075 LIFE & DISABILITY INSURANCE	3,057	3,292	3,402
5080 MEDICARE	388	395	564
5085 UNEMPLOYMENT TAXES	54	540	540
** CATEGORY TOTALS	<u>182,532</u>	<u>191,768</u>	<u>199,429</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,704	2,000	2,000
5112 FOOD	42	150	150
5117 MINOR APPARATUS	1,810	180	0
5124 POSTAGE	76	110	125
** CATEGORY TOTALS	<u>3,632</u>	<u>2,440</u>	<u>2,275</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	990	1,100	1,100
5520 INSURANCE	41	204	208
5530 TRAVEL EXPENSE	11,083	8,000	8,000
5540 DUES & SUBSCRIPTION	614	530	530
5541 PERMITS, LICENSES, TESTING FEE	0	95	95
5555 EDUCATION & TRAINING	510	500	500
** CATEGORY TOTALS	<u>13,238</u>	<u>10,429</u>	<u>10,433</u>
*** DEPARTMENT TOTALS	<u>=====</u> 199,403	<u>=====</u> 204,637	<u>=====</u> 212,137

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 130 CITY MANAGER

ACTUAL	ESTIMATED	PROPOSED
2004-2005	2005-2006	2006-2007

PERSONNEL SCHEDULE

PAY	BEGINNING			
GRADE	PAY	2004-2005	2005-2006	2006-2007
CITY MANAGER	N/A	01	01	01
ADMINISTRATIVE ASSISTANT	12 923-1404	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:

- Installed Fire/EMS information system server and improved security policies
- Installed a document management imaging system
- Added Wastewater Treatment Plant and Fire Station 5 to the City’s wide area network
- Consolidated servers by installing local email service on existing application server and retiring email server
- Expanded access channel by adding additional local government meetings and access to meetings on the City’s website

GOALS:

- Implement paperless programs for information system reports, maps, and plans
- Continue mapping update projects for the City’s infrastructure
- Present a multiple phase GIS project plan to the local taxing entities for possible multi-agency funding

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$77,513	\$118,196	\$130,507
51 – Supplies and Materials	2,980	7,100	7,100
54 – Maintenance of Equipment	18,846	14,585	19,274
55 – Contractual Services	2,049	5,370	4,977
63 – Equipment	189,769	0	0
Total	\$291,157	\$145,251	\$161,858

Budget Highlights:

- 5110 – Office Supplies – (PB) Monitor for drafting workstation media workstation for Channel 17
- 5411 – Maintenance of Furniture & Fixtures – Annual maintenance agreements

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 140 INFORMATION TECHNOLOGY

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	47,384	82,313	87,515
5015 AUTO ALLOWANCE	2,325	3,000	6,000
5022 VACATION BUY BACK	1,364	1,459	1,500
5035 OVERTIME	2,718	1,500	1,500
5045 LONGEVITY	2,017	2,483	2,742
5050 RETIREMENT	7,406	8,840	10,348
5060 GROUP INSURANCE	7,586	9,461	9,461
5065 WORKERS' COMPENSATION	157	295	2,093
5070 RETIREMENT-DEFERRED COMP	4,226	5,001	5,304
5075 LIFE & DISABILITY INSURANCE	1,465	1,988	2,108
5080 MEDICARE	809	1,316	1,396
5085 UNEMPLOYMENT TAXES	54	540	540
** CATEGORY TOTALS	<u>77,513</u>	<u>118,196</u>	<u>130,507</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,942	6,300	6,300
5116 GASOLINE, OIL & GREASE	0	600	600
5124 POSTAGE	38	200	200
** CATEGORY TOTALS	<u>2,980</u>	<u>7,100</u>	<u>7,100</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	18,846	14,485	19,024
5412 VEHICLE MAINTENANCE	0	100	250
** CATEGORY TOTALS	<u>18,846</u>	<u>14,585</u>	<u>19,274</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	645	800	800
5520 INSURANCE	91	289	297
5530 TRAVEL EXPENSE	0	1,000	1,500
5541 LICENSES, PERMITS, TESTING FEES	1,313	3,261	2,330
5555 EDUCATION & TRAINING	0	20	50
** CATEGORY TOTALS	<u>2,049</u>	<u>5,370</u>	<u>4,977</u>
63- EQUIPMENT			
6310 FURNITURE, FIXTURE	189,769	0	0

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 140 INFORMATION TECHNOLOGY

ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
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63- EQUIPMENT

** CATEGORY TOTALS	<u>189,769</u>	<u>0</u>	<u>0</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	291,157	145,251	161,858

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
INFORMATION TECHNOLOGY MANAGER	22	1669-2540	01	01	01
ENGINEERING DESIGN TECHNICIAN	16	1124-1711	00	01	01
			<u>01</u>	<u>02</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 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$6,900	\$6,900	\$6,900
51 – Supplies and Materials	66	220	270
55 – Contractual Services	90,159	73,959	76,832
Total	\$97,125	\$81,079	\$84,002

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 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5060 GROUP INSURANCE	6,900	6,900	6,900
** CATEGORY TOTALS	<u>6,900</u>	<u>6,900</u>	<u>6,900</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	0	100	150
5124 POSTAGE	66	120	120
** CATEGORY TOTALS	<u>66</u>	<u>220</u>	<u>270</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	470	180	180
5520 INSURANCE	17	101	102
5521 SPECIAL SERVICES	750	0	0
5521-11 SPECIAL SERVICES-ATTORNEY FEES	87,245	72,000	75,000
5530 TRAVEL EXPENSE	1,637	1,628	1,500
5555 EDUCATION & TRAINING	40	50	50
** CATEGORY TOTALS	<u>90,159</u>	<u>73,959</u>	<u>76,832</u>
*** DEPARTMENT TOTALS	<u>97,125</u>	<u>81,079</u>	<u>84,002</u>

Dept. 160 – Human Resources

General Fund

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

ACHIEVEMENTS:

- Implemented a return-to-work policy
- Began revision of City Personnel Policies and Procedures

GOALS:

- Review and initiate improvements to the safety program
- Establish an employee wellness program
- Finalize revisions and implement new City Personnel Policies and Procedures

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$188,760	\$201,621	\$199,879
51 – Supplies and Materials	5,679	5,412	5,800
54 – Maintenance of Equipment	2,189	2,475	2,547
55 – Contractual Services	46,358	45,893	40,828
Total	\$242,986	\$255,401	\$249,054

Budget Highlights:

5411 – Maintenance of Furniture & Fixtures – Includes annual maintenance fee for 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 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	140,858	146,030	149,337
5015 AUTO ALLOWANCE	75	1,800	0
5021 TERMINATION PAY	0	1,764	0
5022 VACATION BUY BACK	0	1,777	0
5035 OVERTIME	58	200	200
5045 LONGEVITY	1,425	1,425	1,032
5050 RETIREMENT	14,005	14,739	16,186
5060 GROUP INSURANCE	18,461	18,461	18,000
5065 WORKERS' COMPENSATION	435	508	527
5070 RETIREMENT-DEFERRED COMP	7,957	8,332	8,037
5075 LIFE & DISABILITY INSURANCE	3,295	3,312	3,297
5080 MEDICARE	2,083	2,193	2,183
5085 UNEMPLOYMENT TAXES	108	1,080	1,080
** CATEGORY TOTALS	188,760	201,621	199,879
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	4,162	3,700	4,000
5112 FOOD SUPPLIES	0	12	0
5117 MINOR APPARATUS	10	100	200
5124 POSTAGE	1,507	1,600	1,600
** CATEGORY TOTALS	5,679	5,412	5,800
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	2,189	2,475	2,547
** CATEGORY TOTALS	2,189	2,475	2,547
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,925	2,000	2,000
5520 INSURANCE	53	250	254
5521-13 SPCL SVCS-EMPLOYEE TESTING	18,741	18,500	19,000
5525 ADVERTISING	10,780	4,000	4,500
5530 TRAVEL EXPENSE	5,672	890	2,500
5540 DUES & SUBSCRIPTIONS	470	510	574
5541 PERMITS, LICENSES, & TESTING FEES	772	243	0
5555 EDUCATION & TRAINING	2,202	1,500	2,000
5570 CIVIL SERVICE	5,743	18,000	10,000

FUND: 002- GENERAL FUND

DIV: 003- PERSONNEL

DEPT: 160 HUMAN RESOURCES

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
55- CONTRACTUAL SERVICES			
** CATEGORY TOTALS	<u>46,358</u>	<u>45,893</u>	<u>40,828</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	242,986	255,401	249,054

	PAY GRADE	PERSONNEL SCHEDULE BEGINNING PAY	2004-2005	2005-2006	2006-2007
DIRECTOR OF HUMAN RESOURCES	24	2034-3095	01	01	01
PERSONNEL MANAGER	16	1124-1711	01	01	01
PAYROLL COORDINATOR	14	1019-1550	01	01	01
PERSONNEL TECHNICIAN	12	923-1404	01	01	01
			<u>04</u>	<u>04</u>	<u>04</u>

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

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

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$69,653	\$76,867	\$79,900
51 – Supplies and Materials	505	2,016	1,001
54 – Maintenance of Equipment	319	1,200	750
55 – Contractual Services	2,063	2,924	2,948
Total	\$72,540	\$83,007	\$84,599

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 170 CORRECTIONAL CENTER

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	57,905	60,112	62,066
5045 LONGEVITY	293	360	412
5050 RETIREMENT	5,771	5,890	6,716
5060 GROUP INSURANCE	0	4,500	4,500
5065 WORKERS' COMPENSATION	173	202	219
5070 RETIREMENT-DEFERRED COMP	3,275	3,332	3,443
5075 LIFE & DISABILITY INSURANCE	1,351	1,324	1,368
5080 MEDICARE	858	877	906
5085 UNEMPLOYMENT TAXES	27	270	270
** CATEGORY TOTALS	<u>69,653</u>	<u>76,867</u>	<u>79,900</u>
51- SUPPLIES & MATERIALS			
5116 GASOLINE, OIL & GREASE	505	910	1,001
5117 MINOR APPARATUS	0	1,106	0
** CATEGORY TOTALS	<u>505</u>	<u>2,016</u>	<u>1,001</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	319	1,200	750
** CATEGORY TOTALS	<u>319</u>	<u>1,200</u>	<u>750</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	406	420	420
5520 INSURANCE	316	1,000	1,028
5530 TRAVEL EXPENSE	983	1,000	1,000
5540 DUES AND SUBSCRIPTIONS	253	354	350
5555 EDUCATION AND TRAINING	105	150	150
** CATEGORY TOTALS	<u>2,063</u>	<u>2,924</u>	<u>2,948</u>
*** DEPARTMENT TOTALS	<u>72,540</u>	<u>83,007</u>	<u>84,599</u>

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 170 CORRECTIONAL CENTER

ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
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PERSONNEL SCHEDULE

PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007	
QUALITY ASSURANCE DIRECTOR	24	2034-3095	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:

- Upgraded the communications center by replacing radio consoles
- Successfully completed a community drill, which included the involvement of law enforcement, fire department, EMS and the hospitals
- Re-established a two-person narcotics unit in the Police Department
- Established a Rapid Enforcement Apprehend Program (REAP) for sexual offenders in Howard County

GOALS:

- Continue to pursue grants for a records management system
- Pursue funding for the upgrade of the City's radio system to become federally approved
- Seek funding sources for wireless communications between police vehicles and the department

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$2,878,893	\$3,101,086	\$3,095,216
51 – Supplies and Materials	136,366	183,075	213,820
52 – Maintenance of Land	417	0	450
53 – Maint. of Bldg./Structures	11,154	4,000	5,600
54 – Maintenance of Equipment	154,751	124,860	128,550
55 – Contractual Services	121,525	136,206	142,067
56 – Miscellaneous	28,048	710	2,000
63 – Equipment	12,326	0	18,000
64 – Vehicles	129,698	146,776	160,000
Total	\$3,473,178	\$3,696,713	\$3,765,703

Budget Highlights:

- 5110 – Office Supplies – (PB) Microsoft office upgrades \$9,000 and SQL server upgrade \$4,000
- 5114 – Wearing Apparel – (PB) Increase uniform allowance from \$75 per month to \$100 per month
- 5116 – Gasoline, Oil & Grease – (RB & PB) Gasoline charges are up over 50% over prior year costs
- 5117 – Minor Apparatus – Minor tools, radios, and other equipment
- 5123 – Other Supplies – (RB) Simunitions gun \$2,250 funded through grant proceeds
- 5521 – Professional Services – Contract with statistical specialist for racial profiling reports, janitorial service, interpreters, credit checks, and towing
- 5521 - 06 – Special Services – Narcotics – (RB & PB) Narcotics buy money for undercover narcotics investigations
- 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
- 6310 – Furniture & Fixtures – (PB) In-car video server \$18,000
- 6401 – Motor Vehicles – (RB & PB) Five police vehicles and equipment

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 200 POLICE

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	1,948,709	2,113,851	2,083,242
5015 AUTO ALLOWANCE	5,750	6,000	6,000
5021 TERMINATION PAY	5,776	2,224	2,000
5022 VACATION BUY BACK	25,457	28,749	29,000
5035 OVERTIME	76,827	65,000	60,000
5045 LONGEVITY	46,593	49,420	50,512
5050 RETIREMENT	208,076	222,960	242,322
5055 STANDBY PAY	24,610	23,400	23,400
5060 GROUP INSURANCE	268,745	273,391	289,713
5065 WORKERS' COMPENSATION	76,619	90,166	91,894
5070 RETIREMENT-DEFERRED COMP	118,338	126,131	124,204
5075 LIFE & DISABILITY INSURANCE	44,565	50,132	49,366
5080 MEDICARE	26,411	33,192	27,093
5085 UNEMPLOYMENT TAXES	2,417	16,470	16,470
** CATEGORY TOTALS	<u>2,878,893</u>	<u>3,101,086</u>	<u>3,095,216</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	15,367	16,000	29,000
5112 FOOD SUPPLIES	2,259	3,000	3,000
5113 ANIMAL EXPENSES-POLICE K-9 DOG	1,430	1,500	1,500
5114 WEARING APPAREL	20,052	22,000	30,000
5116 GASOLINE, OIL, & GREASE	71,160	115,400	126,900
5117 MINOR APPARATUS	15,889	11,500	12,000
5118 JANITORIAL SUPPLIES	2,079	2,600	2,600
5119 CHEMICALS	495	500	600
5120 MEDICAL AND SURGICAL	21	50	50
5121 EDUCATIONAL & RECREATION	2,584	2,500	2,500
5123 OTHER SUPPLIES	844	3,225	1,000
5124 POSTAGE	1,980	2,200	2,200
5128 UTILITIES	1,832	2,100	1,970
5130 JAIL	374	500	500
** CATEGORY TOTALS	<u>136,366</u>	<u>183,075</u>	<u>213,820</u>
52- MAINTENANCE OF LAND			
5213 WEED EXTERMINATION AND CONTROL	417	0	450
** CATEGORY TOTALS	<u>417</u>	<u>0</u>	<u>450</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	10,711	3,000	5,000

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 200 POLICE

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
53- MAINTENANCE BUILDINGS & STRUCTURES			
5314 MAINTENANCE OF SANITARY SEWER	443	1,000	600
** CATEGORY TOTALS	11,154	4,000	5,600
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	15,019	16,700	15,000
5412 VEHICLE MAINTENANCE	128,619	105,000	110,000
5413 MAINTENANCE OF FIRE APPARATUS	36	35	150
5415 MAINTENANCE OF RADIOS	8,130	1,585	1,500
5422 MAINT HEATING & COOLING SYSTEM	730	250	500
5425 MAINT. MACHINERY, TOOLS & PUMPS	2,218	1,290	1,400
** CATEGORY TOTALS	154,751	124,860	128,550
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	20,985	22,000	22,000
5515 HIRE OF EQUIPMENT	4,701	5,500	5,600
5520 INSURANCE	25,102	28,640	32,151
5521 SPECIAL SERVICES	15,847	14,000	14,000
5521-06 SPECIAL SERVICES-NARCOTICS	0	10,000	15,000
5521-08 SPL SERVICES-MEDICAL	5,154	0	0
5521-12 SPECIAL SERVICES-CIT POL ACADE	765	2,000	1,500
5525 ADVERTISING	0	140	150
5530 TRAVEL EXPENSE	14,425	14,000	14,000
5530-01 TRAVEL/TRAINING - STATE FUNDED	3,373-	0	0
5535 RENT	3,130	0	0
5540 DUES & SUBSCRIPTIONS	2,177	2,500	2,500
5541 PERMITS, LICENSES, TESTING FEES	718	426	426
5550 ELECTRICITY	17,864	21,500	16,740
5555 EDUCATION & TRAINING	11,894	13,000	15,000
5582 EMERGENCY MANAGEMENT	2,137	2,500	3,000
** CATEGORY TOTALS	121,525	136,206	142,067
56- SUNDRY CHARGES			
5616 JUDGEMENTS AND DAMAGES	28,048	710	2,000
** CATEGORY TOTALS	28,048	710	2,000
63- EQUIPMENT			
6310 FURNITURE, FIXTURE	0	0	18,000

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 200 POLICE

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	12,326	0	0
** CATEGORY TOTALS	<u>12,326</u>	<u>0</u>	<u>18,000</u>
64- VEHICLES			
6401 MOTOR VEHICLES	129,698	146,776	160,000
** CATEGORY TOTALS	<u>129,698</u>	<u>146,776</u>	<u>160,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 3,473,178	<u>=====</u> 3,696,713	<u>=====</u> 3,765,703

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
CHIEF OF POLICE	24	2034-3095	01	01	01
LIEUTENANT	22	1669-2540	04	04	04
SERGEANT	20	1370-2085	07	07	07
DETECTIVE	17	1181-1798	05	05	05
CORPORAL	17	1181-1798	15	15	15
POLICE OFFICER	15	1070-1629	10	12	12
INFORMATION TECH SPECIALIST	19	1304-1984	01	01	01
IDENTIFICATION TECHNICIAN	15	1070-1629	02	02	02
COMMUNICATIONS OFFICER	11	878-1337	08	08	08
ADMINISTRATIVE ASSISTANT	12	923-1404	01	01	01
JAILER	11	878-1337	04	04	04
RECORDS TECHNICIAN	10	836-1272	03	03	03
			<u>61</u>	<u>63</u>	<u>63</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:

- Successfully met all requirements mandated by the Texas Commission on Fire Protection
- Restructured the training division by adding a Lieutenant's position to the office staff
- Upgraded our communication system by the purchase of radios through grant funding

GOALS:

- Implement Wellness Program mandated by Texas Commission on Fire Protection
- Restructure the Fire Department instructor program to meet the ever-increasing need for training mandated by the Texas Commission on Fire Protection
- Develop regular individual and company performance standards and conduct periodic evaluations

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$2,255,250	\$2,407,038	\$2,495,923
51 – Supplies and Materials	66,412	71,580	79,890
53 – Maint. of Bldg./Structures	4,701	6,500	4,500
54 – Maint. of Equipment	60,611	66,850	41,850
55 – Contractual Services	53,831	61,274	53,026
64 – Vehicles	0	0	21,000
Total	\$2,440,805	\$2,613,242	\$2,696,189

Budget Highlights:

- 5110 – Office Supplies – (PB) Purchase new furniture for Fire Stations \$4,300
- 5114 – Wearing Apparel – (PB) Replace defective bunker gear \$4,000
- 5123 – Other Supplies – Includes rental of cylinders and breathing air
- 5311 – Building Maintenance – Continued maintenance and upkeep of all stations
- 5412 – Vehicle Maintenance – (RB) Replaced diesel engine on 1991 E-One Pumper \$31,000
- 5413 – Maintenance of Fire Apparatus – Testing for fire operations equipment
- 6401 – Motor Vehicles – (PB) Replace Deputy Chief's SUV

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 210 FIRE

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	1,400,499	1,476,529	1,609,214
5021 TERMINATION PAY	36,044	35,336	35,000
5022 VACATION BUY BACK	15,778	16,084	18,000
5035 OVERTIME	157,006	190,000	120,000
5045 LONGEVITY	63,090	65,600	60,617
5050 RETIREMENT	185,671	192,303	202,711
5060 GROUP INSURANCE	212,843	211,632	226,372
5065 WORKERS' COMPENSATION	41,808	47,172	50,526
5070 RETIREMENT-DEFERRED COMP	93,344	96,327	101,540
5075 LIFE & DISABILITY INSURANCE	32,413	38,286	40,538
5080 MEDICARE	14,998	25,349	18,985
5085 UNEMPLOYMENT TAXES	1,756	12,420	12,420
** CATEGORY TOTALS	<u>2,255,250</u>	<u>2,407,038</u>	<u>2,495,923</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,004	2,000	6,300
5112 FOOD SUPPLIES	237	400	350
5114 WEARING APPAREL	20,976	19,000	21,000
5116 GASOLINE, OIL & GREASE	18,071	27,500	30,240
5117 MINOR APPARATUS	14,344	11,000	11,000
5118 JANITORIAL SUPPLIES	2,496	2,500	2,500
5119 CHEMICALS	1,000	880	1,000
5122 BOTANICAL & AGRICULTURAL	78	200	200
5123 OTHER SUPPLIES	2,872	3,000	3,000
5124 POSTAGE	80	100	100
5128 UTILITIES	4,254	5,000	4,200
** CATEGORY TOTALS	<u>66,412</u>	<u>71,580</u>	<u>79,890</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	4,701	6,500	4,500
** CATEGORY TOTALS	<u>4,701</u>	<u>6,500</u>	<u>4,500</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	0	100	100
5412 VEHICLE MAINTENANCE	50,818	60,000	35,000
5413 FIRE APPARATUS	4,439	3,750	3,750

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 210 FIRE

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
54- MAINTENANCE OF EQUIPMENT			
5415 MAINTENANCE OF RADIOS	3,960	2,500	2,500
5417 MAINTENANCE OF MOWERS	285	200	200
5422 MAINT HEATING & COOLING SYSTEM	1,109	300	300
** CATEGORY TOTALS	60,611	66,850	41,850
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,943	3,000	3,000
5520 INSURANCE	4,653	7,342	8,244
5521 SPECIAL SERVICES	0	0	100
5530 TRAVEL EXPENSE	689	1,500	1,500
5535 RENTS	23,370	22,474	22,474
5540 DUES & SUBSCRIPTIONS	395	450	450
5541 PERMITS,LICENSES,TESTING FEES	2,214	3,108	3,108
5550 ELECTRICITY	12,371	16,500	7,450
5555 EDUCATION & TRAINING	2,609	2,000	2,000
5560 GAS FOR HEATING	4,587	4,900	4,700
** CATEGORY TOTALS	53,831	61,274	53,026
64- VEHICLES			
6401 MOTOR VEHICLES	0	0	21,000
** CATEGORY TOTALS	0	0	21,000
*** DEPARTMENT TOTALS	2,440,805	2,613,242	2,696,189

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
FIRE CHIEF	24	2034-3095	01	01	01
DEPUTY CHIEF	PS	1394	03	03	03
LIEUTENANTS	PS	1183	12	12	12
APPARATUS ENGINEER	PS	1076	12	12	12
FIREFIGHTER/HOSEMAN	PS	1018	17	17	17
ADMIN SECRETARY PART-TIME	10	836-1272	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:

- Continued to enhance our Victims Impact Panel (VIP)
- Continued conversion of hardcopy files to electronic format

GOALS:

- Increase the number of defendants attending Domestic Violence Impact Panel
- Refurbish Municipal Court Annex at current location or moving to a different location
- Review and enhance Community Service Program

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$176,098	\$181,270	\$189,328
51 – Supplies and Materials	5,375	5,500	8,980
53 – Maint. of Bldg./Structures	578	1,600	350
54 – Maintenance of Equipment	4,946	5,220	5,409
55 – Contractual Services	12,444	13,937	15,357
56 – Miscellaneous	2,010	350	500
Total	\$201,451	\$207,877	\$219,924

Budget Highlights:

5110 – Office Supplies – (PB) Five computer monitors from Court Technology escrow
 5117 – Minor Apparatus – (PB) Upgrade phone system
 5521 – Special Services – Court interpreters
 5611 – Contributions – (RB) Teen Court (moved to Non-departmental)

FUND: 002- GENERAL FUND

DIV: 013- MUNICIPAL JUDGE

DEPT: 220 MUNICIPAL COURT

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	124,187	126,313	130,703
5015 AUTO ALLOWANCE	2,875	3,000	6,000
5021 TERMINATION PAY	0	943	0
5022 VACATION BUY BACK	2,391	1,973	2,000
5035 OVERTIME	0	100	100
5045 LONGEVITY	3,087	3,858	2,775
5050 RETIREMENT	12,913	13,173	15,220
5060 GROUP INSURANCE	18,000	18,000	18,000
5065 WORKERS' COMPENSATION	389	455	495
5070 RETIREMENT-DEFERRED COMP	7,346	7,452	7,801
5075 LIFE & DISABILITY INSURANCE	2,879	2,962	3,101
5080 MEDICARE	1,923	1,961	2,053
5085 UNEMPLOYMENT TAXES	108	1,080	1,080
** CATEGORY TOTALS	176,098	181,270	189,328
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,031	2,100	2,950
5117 MINOR APPARATUS	0	0	2,630
5124 POSTAGE	2,718	3,000	3,000
5128 UTILITIES	626	400	400
** CATEGORY TOTALS	5,375	5,500	8,980
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	578	1,600	350
** CATEGORY TOTALS	578	1,600	350
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	4,928	5,120	5,309
5413 FIRE APPARATUS MAINTENANCE	18	0	0
5422 MAINT. HEATING & COOLING SYSTM	0	100	100
** CATEGORY TOTALS	4,946	5,220	5,409
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,603	2,800	2,800

FUND: 002- GENERAL FUND

DIV: 013- MUNICIPAL JUDGE

DEPT: 220 MUNICIPAL COURT

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
55- CONTRACTUAL SERVICES			
5515 HIRE OF EQUIPMENT	1,559	1,600	1,600
5520 INSURANCE	677	637	942
5521 SPECIAL SERVICES	784	250	250
5530 TRAVEL EXPENSE	1,784	2,000	3,450
5540 DUES & SUBSCRIPTIONS	761	900	900
5541 PERMITS,LICENSES,TESTING FEES	0	0	240
5550 ELECTRICITY	4,186	5,400	4,675
5555 EDUCATION & TRAINING	90	350	500
** CATEGORY TOTALS	12,444	13,937	15,357
56- SUNDRY CHARGES			
5611 CONTRIBUTIONS	1,200	0	0
5637 COURT COST	810	350	500
** CATEGORY TOTALS	2,010	350	500
*** DEPARTMENT TOTALS	201,451	207,877	219,924

	PERSONNEL SCHEDULE				
	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
JUDGE	N/A	N/A	01	01	01
COURT CLERK	14	1019-1550	01	01	01
DEPUTY COURT CLERK	10	836-1272	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:

- Implemented electronic filing system for Fire Inspections and Pre-Fire Plans improving information retrieval and flow between Fire Marshal and public
- Increased visits and demonstrations at local schools and secured Fire Safety Training House visits to schools in 2006
- Adopted 2006 International Fire Code to complement Local Building and Mechanical Codes
- Participated in “Evacuation and Smoke Removal” exercise with Howard County Sheriff’s Office and area Public Safety Agencies

GOALS:

- Continue working with county officials to bring Howard County Jail into compliance with Life Safety Code
- Assign a Certified Fire Investigator on each suppression shift
- Expand public education through in-house production of public safety videos and handout materials

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$73,079	\$76,733	\$75,044
51 – Supplies and Materials	5,218	9,350	6,950
54 – Maintenance of Equipment	1,331	850	950
55 – Contractual Services	3,083	4,641	4,550
Total	\$82,711	\$91,574	\$87,494

Budget Highlights:

- 5110 – Office Supplies – (RB) Laptop computer (reimbursed through chaplain program), computer program for fire code tracking
- 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 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	51,879	54,390	52,702
5022 VACATION BUY BACK	1,418	1,472	1,500
5045 LONGEVITY	3,405	3,467	3,628
5050 RETIREMENT	6,225	6,526	6,361
5060 GROUP INSURANCE	4,500	4,500	4,500
5065 WORKERS' COMPENSATION	1,328	1,540	1,631
5070 RETIREMENT-DEFERRED COMP	3,144	3,269	3,186
5075 LIFE & DISABILITY INSURANCE	1,153	1,299	1,266
5085 UNEMPLOYMENT TAXES	27	270	270
** CATEGORY TOTALS	<u>73,079</u>	<u>76,733</u>	<u>75,044</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	296	3,000	300
5113 EXPENSES FOR K-9 ARSON ANIMAL	455	500	500
5114 WEARING APPAREL	384	500	500
5116 GASOLINE, OIL & GREASE	2,137	3,500	3,800
5123 OTHER SUPPLIES	204	100	100
5125 FIRE PREVENTION SUPPLIES	1,742	1,750	1,750
** CATEGORY TOTALS	<u>5,218</u>	<u>9,350</u>	<u>6,950</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	1,143	650	750
5415 MAINTENANCE OF RADIOS	188	200	200
** CATEGORY TOTALS	<u>1,331</u>	<u>850</u>	<u>950</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	780	800	800
5520 INSURANCE	263	355	380
5525 ADVERTISING	15	50	50
5530 TRAVEL EXPENSE	1,569	1,816	1,700
5540 DUES & SUBSCRIPTIONS	1,239	1,345	1,345
5541 PERMITS, LICENSES, TESTING FEES	0	150	150
5555 EDUCATION & TRAINING	783-	125	125
** CATEGORY TOTALS	<u>3,083</u>	<u>4,641</u>	<u>4,550</u>
*** DEPARTMENT TOTALS	<u>82,711</u>	<u>91,574</u>	<u>87,494</u>

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 230 FIRE MARSHAL

ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
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PERSONNEL SCHEDULE

PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
FIRE MARSHAL	PS 1394	01	01	01
		01	01	01

Dept. 240 – Animal Control

General Fund

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

ACHIEVEMENTS:

- Increased the pen capacity by 12 outside runs and built 2 emergency large animals drop-off pens
- Established a digital animal photo system of animals that have been picked up so the public may view these animals on the internet
- Worked with the Animal Control Board to increase the public awareness of animal laws and owner responsibilities

GOALS:

- Construct a new animal shelter
- Continue to improve ways in which Animal Control can reunite pets with their owners in a timely manner

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$108,279	\$106,876	\$112,044
51 – Supplies and Materials	15,104	22,500	21,980
52 – Maintenance of Land	0	50	50
53 – Maint. Of Bldg./Structures	629	1,400	600
54 – Maintenance of Equipment	8,097	11,605	6,400
55 – Contractual Services	6,214	9,399	9,727
64 – Vehicles	17,729	0	18,000
Total	\$156,052	\$151,830	\$168,801

Budget Highlights:

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

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 240 ANIMAL CONTROL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	68,790	68,680	72,288
5021 TERMINATION PAY	0	264	0
5022 VACATION BUY BACK	700	452	450
5035 OVERTIME	5,191	4,000	4,000
5045 LONGEVITY	257	429	634
5050 RETIREMENT	7,554	7,418	8,597
5055 STANDBY PAY	2,460	2,600	2,600
5060 GROUP INSURANCE	14,727	13,500	13,500
5065 WORKERS' COMPENSATION	1,565	1,755	1,848
5070 RETIREMENT-DEFERRED COMP	4,284	4,196	4,406
5075 LIFE & DISABILITY INSURANCE	1,458	1,668	1,751
5080 MEDICARE	1,124	1,104	1,160
5085 UNEMPLOYMENT TAXES	169	810	810
** CATEGORY TOTALS	108,279	106,876	112,044
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	565	400	400
5114 WEARING APPAREL	239	500	500
5115 ANIMAL FOOD	1,050	900	1,000
5116 GASOLINE, OIL & GREASE	7,775	12,400	13,600
5117 MINOR APPARATUS	802	3,800	1,000
5118 JANITORIAL SUPPLIES	120	200	200
5119 CHEMICALS	60	0	0
5120 MEDICAL & SURGICAL	3,413	3,000	4,000
5124 POSTAGE	59	100	100
5128 UTILITIES	1,021	1,200	1,180
** CATEGORY TOTALS	15,104	22,500	21,980
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	0	50	50
** CATEGORY TOTALS	0	50	50
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	629	1,300	500
5314 MAINTENANCE OF SANITARY SEWER	0	100	100
** CATEGORY TOTALS	629	1,400	600

FUND: 002- GENERAL FUND
 DEPT: 240 ANIMAL CONTROL

DIV: 011- POLICE

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	7,621	11,000	6,000
5415 MAINTENANCE OF RADIOS	409	505	300
5422 MAINT. HEATING & COOLING SYST	67	100	100
** CATEGORY TOTALS	8,097	11,605	6,400
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	693	800	800
5520 INSURANCE	641	949	1,047
5521 SPECIAL SERVICES	1,192	1,200	1,200
5530 TRAVEL EXPENSE	0	1,000	1,000
5541 PERMITS, LICENSES, TESTING FEES	0	50	50
5550 ELECTRICITY	3,688	5,400	5,630
** CATEGORY TOTALS	6,214	9,399	9,727
64- VEHICLES			
6401 MOTOR VEHICLES	17,729	0	18,000
** CATEGORY TOTALS	17,729	0	18,000
*** DEPARTMENT TOTALS	156,052	151,830	168,801

	PAY GRADE	BEGINNING PAY	PERSONNEL SCHEDULE		
			2004-2005	2005-2006	2006-2007
ANIMAL CONTROL OFFICER	11	878-1337	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:

- Demolished thirty-six buildings
- Continue large item pick-up and Doing Your Part Award Program
- Developed a program to place signs at “Delivered Mail Returned” lots and enhanced annual weedy lot maintenance

GOALS:

- Continue to upgrade computers for City mapping system
- Continue to target East 4th and Highway 80 for building demolition and blighted clean-up
- Adopt the 2006 International Codes and the 2005 National Electrical Code

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$206,060	\$214,455	\$222,900
51 – Supplies and Materials	12,703	14,915	15,115
54 – Maintenance of Equipment	5,890	8,389	8,008
55 – Contractual Services	10,902	38,995	37,430
56 – Miscellaneous	0	3,337	0
64 – Vehicles	0	0	18,000
Total	\$235,555	\$280,091	\$301,453

Budget Highlights:

5521-01 – Weedy lot maintenance – Overtime mowing \$27,900

5530 – Travel Expense – Training for required certifications and continuing education

5541 – Dues and Subscriptions – Cost of dues for four code officers and subscriptions for software licenses (RB) 2005 Code Books and CD-ROMS

6401 – Motor Vehicles – Purchase ½ ton pickup for supervisor; transfer ¾ ton pickup to Parks Dept.

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 300 CODE ENFORCEMENT/INSPCTNS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	142,296	150,022	154,949
5021 TERMINATION PAY	682	0	0
5022 VACATION BUY BACK	1,854	1,919	2,000
5035 OVERTIME	2,273	2,000	2,000
5045 LONGEVITY	2,322	2,417	3,010
5050 RETIREMENT	15,506	15,483	17,690
5055 STANDBY PAY	2,610	2,600	2,600
5060 GROUP INSURANCE	22,500	22,500	22,500
5065 WORKERS' COMPENSATION	1,411	1,619	1,744
5070 RETIREMENT-DEFERRED COMP	8,812	8,759	9,067
5075 LIFE & DISABILITY INSURANCE	3,407	3,481	3,604
5080 MEDICARE	2,252	2,305	2,386
5085 UNEMPLOYMENT TAXES	135	1,350	1,350
** CATEGORY TOTALS	206,060	214,455	222,900
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,648	2,950	2,400
5112 FOOD SUPPLIES	43	75	75
5114 WEARING APPAREL	651	640	640
5116 GASOLINE, OIL, & GREASE	5,241	7,850	8,600
5117 MINOR APPARATUS	1,121	250	250
5118 JANITORIAL SUPPLIES	56	100	100
5123 OTHER SUPPLIES	0	50	50
5124 POSTAGE	2,944	3,000	3,000
** CATEGORY TOTALS	12,704	14,915	15,115
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	1,063	2,964	3,083
5412 VEHICLE MAINTENANCE	4,490	5,000	4,500
5415 MAINTENANCE OF RADIOS	337	425	425
** CATEGORY TOTALS	5,890	8,389	8,008
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,893	3,300	3,300
5520 INSURANCE	1,244	1,295	1,480
5521 SPECIAL SERVICES	1,676	1,000	1,500

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 300 CODE ENFORCEMENT/INSPCTNS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
55- CONTRACTUAL SERVICES			
5521-01 WEEDY LOTS MAINTENANCE	0	27,900	27,900
5525 ADVERTISING	1,377	750	750
5530 TRAVEL EXPENSE	1,049	1,500	1,000
5540 DUES & SUBSCRIPTIONS	693	2,250	300
5541 PERMITS,LICENSES, TESTING FEES	1,144	1,000	1,000
5555 EDUCATION & TRAINING	826	0	200
** CATEGORY TOTALS	<u>10,902</u>	<u>38,995</u>	<u>37,430</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	0	3,337	0
** CATEGORY TOTALS	<u>0</u>	<u>3,337</u>	<u>0</u>
64- VEHICLES			
6401 MOTOR VEHICLES	0	0	18,000
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>18,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 235,555	<u>=====</u> 280,091	<u>=====</u> 301,453

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
BUILDING OFFICIAL	22	1669-2540	01	01	01
BUILDING INSPECTOR	15	1070-1629	01	01	01
SR. CODE ENFORCEMENT OFFICER	14	1019-1550	01	01	01
CODE ENFORCEMENT OFFICER	12	923-1404	01	01	01
ADMINISTRATIVE TECHNICIAN	10	836-1272	01	01	01
			<u>05</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.

ACHIEVEMENTS:

- Revamped work force to accommodate City departments
- Built restrooms at Comanche Trail Park, installed new ceiling at pool house, and repainted entire facility
- Painted City Hall

GOALS:

- Work with Warden and Captain to get Offenders on 10 hour work days
- Continue remodel of City Hall
- Purchase van for transportation of construction squad (10 hour days)

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
51 – Supplies & Materials	\$27,959	\$34,586	\$37,860
53 – Maint. of Bldgs./Structures	20	0	0
54 – Maintenance of Equipment	19,482	11,100	12,100
55 – Contractual Services	1,467	1,761	1,842
56 – Miscellaneous	2,850	0	0
64 – Vehicles	12,356	0	25,000
Total	\$64,134	\$47,447	\$76,802

Budget Highlights:

6401 – Motor Vehicles – (PB) Van for construction squad

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 310 OFFENDER PROGRAM

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	0	26	0
5112 FOOD SUPPLIES	15,067	12,000	14,000
5114 WEARING APPAREL	385	600	600
5116 GASOLINE, OIL & GREASE	8,990	17,700	19,000
5117 MINOR APARATUS	2,390	2,500	2,500
5118 JANITORIAL SUPPLIES	73	200	200
5120 MEDICAL & SURGICAL	0	60	60
5123 OTHER SUPPLIES	1,054	1,500	1,500
** CATEGORY TOTALS	27,959	34,586	37,860
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	20	0	0
** CATEGORY TOTALS	20	0	0
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	18,924	11,000	12,000
5415 RADIOS	50	0	0
5417 MOWERS	500	0	0
5425 MAINT. MACHINERY, TOOLS, PUMPS	8	100	100
** CATEGORY TOTALS	19,482	11,100	12,100
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	558	420	420
5520 INSURANCE	909	1,341	1,422
** CATEGORY TOTALS	1,467	1,761	1,842
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	2,850	0	0
** CATEGORY TOTALS	2,850	0	0
64- VEHICLES			
6401 MOTOR VEHICLES	12,356	0	25,000

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 310 OFFENDER PROGRAM

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
64- VEHICLES			
** CATEGORY TOTALS	<u>12,356</u>	<u>0</u>	<u>25,000</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	64,134	47,447	76,802

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:

- Continued use of millings to improve maintenance of alleyways and unpaved roadways
- Continued progress toward the elimination of unpaved roadways within the City limits
- Promoted a more pleasing community through the destruction and removal of substandard structures
- Continued DMR lot maintenance

GOALS:

- Increase crack sealing of high traffic roadways to assist in the prevention of base failure
- Continue to eliminate substandard structures
- Continue DMR lot maintenance

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$540,986	\$576,290	\$592,420
51 – Supplies and Materials	52,565	84,000	91,100
53 – Maint. of Bldg./Structures	269,866	412,000	210,750
54 – Maint. of Equipment	112,435	114,760	103,760
55 – Contractual Services	321,920	352,021	347,295
56 – Miscellaneous	4,768	1,833	2,000
63 – Equipment	0	51,550	0
64 – Vehicles	62,731	0	93,000
Total	\$1,365,271	\$1,592,454	\$1,440,325

Budget Highlights:

5117 – Minor Apparatus – (PB) Purchase of tractor flail, jackhammer, auger (RB) Herbicide applicator/sprayer
 5318 – Maintenance of Paved & Unpaved – Seal coat & double seal coat program (RB) \$400,000 (PB) \$200,000
 5515 – Hire of Equipment – Annual backhoe lease
 5550 – Electricity – Street lighting
 6311 – Machinery & Equipment – (RB) Bucket for grade-all and gravel spreader
 6321 – Signal systems – Energy management project \$39,665
 6401 – Motor Vehicles – (PB) Purchase ½ ton pickup for supervisor; transfer ¾ ton pickup to Street crew
 6404 – Heavy Equipment – (PB) Replace rubber tire loader; trade in existing loader

FUND: 002- GENERAL FUND

DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	335,860	352,253	363,035
5021 TERMINATION PAY	0	2,228	0
5022 VACATION BUY BACK	853	1,197	1,300
5035 OVERTIME	15,885	18,000	18,000
5045 LONGEVITY	13,169	15,501	14,509
5050 RETIREMENT	35,901	37,942	42,940
5055 STANDBY PAY	2,610	2,600	2,600
5060 GROUP INSURANCE	64,652	63,863	64,460
5065 WORKERS' COMPENSATION	39,155	44,340	46,107
5070 RETIREMENT-DEFERRED COMP	20,391	21,464	22,009
5075 LIFE & DISABILITY INSURANCE	7,535	8,531	8,748
5080 MEDICARE	4,507	4,591	4,932
5085 UNEMPLOYMENT TAXES	468	3,780	3,780
** CATEGORY TOTALS	540,986	576,290	592,420
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	985	1,650	1,000
5112 FOOD SUPPLIES	100	100	100
5114 WEARING APPAREL	3,664	5,000	5,000
5116 GASOLINE, OIL, & GREASE	36,780	61,800	68,000
5117 MINOR APPARATUS	6,459	8,500	10,000
5118 JANITORIAL SUPPLIES	66	250	200
5119 CHEMICALS	2,291	4,000	4,000
5120 MEDICAL & SURGICAL	0	100	100
5123 OTHER SUPPLIES	982	1,400	1,500
5124 POSTAGE	24	50	50
5128 UTILITIES	1,214	1,150	1,150
** CATEGORY TOTALS	52,565	84,000	91,100
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	479	2,000	750
5318 MAINT. PAVED & UNPAVED STREETS	259,415	400,000	200,000
5320 STREET MARKERS	9,972	10,000	10,000
** CATEGORY TOTALS	269,866	412,000	210,750
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	103,958	106,000	100,000

FUND: 002- GENERAL FUND

DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
54- MAINTENANCE OF EQUIPMENT			
5413 MAINT. FIRE APPARATUS	0	60	60
5415 MAINTENANCE OF RADIOS	754	1,100	1,100
5417 MAINT OF MOWERS	60	0	0
5421 SIGNAL SYSTEMS	7,128	7,000	2,000
5422 HEATING AND COOLING SYSTEMS	133	100	100
5425 MAINT. MACHINERY, TOOLS, PUMPS	402	500	500
** CATEGORY TOTALS	<u>112,435</u>	<u>114,760</u>	<u>103,760</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,071	1,200	1,200
5515 HIRE OF EQUIPMENT	5,967	10,800	12,000
5520 INSURANCE	5,327	7,321	7,865
5525 ADVERTISING	186	200	200
5530 TRAVEL EXPENSE	1,415	1,000	1,000
5541 PERMITS, LICENSES, TESTING FEES	350	600	800
5550 ELECTRICITY	306,816	330,000	323,330
5555 EDUCATION & TRAINING	20	0	0
5560 GAS FOR HEATING	768	900	900
** CATEGORY TOTALS	<u>321,920</u>	<u>352,021</u>	<u>347,295</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	4,768	1,833	2,000
** CATEGORY TOTALS	<u>4,768</u>	<u>1,833</u>	<u>2,000</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	11,885	0
6321 SIGNAL SYSTEMS	0	39,665	0
** CATEGORY TOTALS	<u>0</u>	<u>51,550</u>	<u>0</u>
64- VEHICLES			
6401 MOTOR VEHICLES	0	0	18,000
6404 HEAVY EQUIPMENT	62,731	0	75,000
** CATEGORY TOTALS	<u>62,731</u>	<u>0</u>	<u>93,000</u>

FUND: 002- GENERAL FUND

DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
*** DEPARTMENT TOTALS	1,365,271	1,592,454	1,440,325

	PERSONNEL SCHEDULE				
	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
STREETS/PARKS MANAGER	21	1512-2301	01	01	01
STREET MAINT. SUPERVISOR	16	1124-1711	01	01	01
HEAVY EQUIPMENT OPERATOR	11	878-1337	08	08	08
TRAFFIC SYSTEM TECHNICIAN	12	923-1404	01	01	01
LIGHT EQUIPMENT OPERATOR	9	796-1211	02	02	02
ADMINISTRATIVE TECHNICIAN	10	836-1272	01	01	01
			14	14	14

Dept. 330 – Sanitation

General Fund

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

ACHIEVEMENTS:

- Started daily trash pick-up at the landfill with sanitation drivers
- Increased efficiency in responding to customer complaints
- Continued route management efficiency

GOALS:

- Continue to work on an efficient program for sanitation routes
- Install GIS system on all sanitation trucks
- Continue to improve dumpster program through a cooperative effort with Cornell Corrections

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$335,089	\$352,600	\$342,671
51 – Supplies and Materials	97,966	134,872	144,918
53 – Maint. Of Bldg/Structures	15	5	0
54 – Maintenance of Equipment	255,822	255,950	200,950
55 – Contractual Services	18,535	17,550	17,823
56 – Miscellaneous	22,327	17,060	17,000
63 – Equipment	7,255	0	0
64 – Vehicles	115,988	116,625	234,000
Total	\$852,997	\$894,662	\$957,362

Budget Highlights:

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

5412 – Vehicle Maintenance – (RB) \$210,000 (PB) \$150,000

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

6404 – Heavy Equipment – (RB) One sanitation truck (PB) One sanitation truck; One roll-off truck

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 330 SANITATION

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	207,000	200,938	209,219
5021 TERMINATION PAY	0	14,122	0
5022 VACATION BUY BACK	3,919	4,988	5,000
5035 OVERTIME	16,348	18,000	16,000
5045 LONGEVITY	9,888	10,303	6,236
5050 RETIREMENT	23,167	24,316	25,559
5055 STANDBY PAY	1,805	1,300	1,300
5060 GROUP INSURANCE	38,920	39,860	39,860
5065 WORKERS' COMPENSATION	13,666	15,665	16,185
5070 RETIREMENT-DEFERRED COMP	13,185	13,756	13,100
5075 LIFE & DISABILITY INSURANCE	4,622	5,467	5,207
5080 MEDICARE	2,353	1,725	2,845
5085 UNEMPLOYMENT TAXES	216	2,160	2,160
** CATEGORY TOTALS	335,089	352,600	342,671
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	546	22	0
5114 WEARING APPAREL	2,396	2,600	2,600
5116 GASOLINE, OIL & GREASE	60,607	101,400	111,468
5117 MINOR APPARATUS	349	250	250
5118 JANITORIAL SUPPLIES	18	500	500
5120 MEDICAL & SURGICAL SUPPLIES	0	100	100
5123 OTHER SUPPLIES	34,050	30,000	30,000
** CATEGORY TOTALS	97,966	134,872	144,918
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	15	5	0
** CATEGORY TOTALS	15	5	0
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	188,754	210,000	150,000
5415 MAINTENANCE OF RADIOS	661	700	700
5416 MAINT. SANITATION CONTAINERS	66,407	45,000	50,000
5425 MAINT. MACHINERY, TOOLS, PUMPS	0	250	250
** CATEGORY TOTALS	255,822	255,950	200,950

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 330 SANITATION

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,406	1,500	1,500
5520 INSURANCE	8,516	6,938	7,696
5535 RENTS	6,612	6,612	6,612
5550 ELECTRICITY	2,001	2,500	2,015
** CATEGORY TOTALS	<u>18,535</u>	<u>17,550</u>	<u>17,823</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	5,473	2,060	2,000
5643 BAD DEBT EXPENSE	16,854	15,000	15,000
** CATEGORY TOTALS	<u>22,327</u>	<u>17,060</u>	<u>17,000</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	7,255	0	0
** CATEGORY TOTALS	<u>7,255</u>	<u>0</u>	<u>0</u>
64- VEHICLES			
6404 HEAVY EQUIPMENT	115,988	116,625	234,000
** CATEGORY TOTALS	<u>115,988</u>	<u>116,625</u>	<u>234,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 852,997	<u>=====</u> 894,662	<u>=====</u> 957,362

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
SANITATION SUPERVISOR	14	1019-1550	01	01	01
CONTAINER MAINT. TECHNICIAN	12	923-1404	01	01	01
HEAVY EQUIPMENT OPERATOR	11	878-1337	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:

- Replaced wire tie machine to improve efficiency
- Refurbished baling machine liner plates with in-house labor
- Completed ground survey for 10’ height extension

GOALS:

- Complete environmental study of new location for future landfill
- Prepare to open cell #2 for Subtitle D requirements

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$222,028	\$234,753	\$246,054
51 – Supplies and Materials	40,900	49,450	53,500
53 – Maint. of Bldg./Structures	3,213	4,250	3,000
54 – Maintenance of Equipment	198,097	175,717	120,780
55 – Contractual Services	121,823	79,701	80,082
56 – Miscellaneous	0	3,660	0
63 – Equipment	27,700	0	0
64 – Vehicles	154,250	101,070	0
Total	\$768,011	\$648,601	\$503,416

Budget Highlights:

5110 – Office Supplies – (PB) New Computer
 5322 – Maintenance of Fences & Gates – (RB) Extend fence from scale building to entrance
 5412 – Vehicle Maintenance – Prior year \$128,393 (RB) \$75,000 (PB) \$70,000
 5425 – Maintenance of Machinery & Tools – Repairs to baler (RB) Baler rebuild
 5521 – Special Services – Ground water monitoring
 5521-05 – Special Services – Engineers – Engineering fees and survey costs
 5521-14 – Special Services TCEQ – Fees due to TCEQ for required permits and services
 6404 – Heavy Equipment – (RB) Replace front-end loader

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 350 LANDFILL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	125,417	140,691	148,700
5021 TERMINATION PAY	5,181	0	0
5022 VACATION BUY BACK	781	1,327	1,400
5035 OVERTIME	19,279	16,000	16,000
5045 LONGEVITY	1,164	1,806	2,486
5050 RETIREMENT	14,598	15,693	18,263
5055 STANDBY PAY	505	1,300	1,300
5060 GROUP INSURANCE	29,338	27,367	27,923
5065 WORKERS' COMPENSATION	10,580	14,206	12,819
5070 RETIREMENT-DEFERRED COMP	8,580	8,878	9,360
5075 LIFE & DISABILITY INSURANCE	3,849	3,529	3,720
5080 MEDICARE	2,267	2,336	2,463
5085 UNEMPLOYMENT TAXES	489	1,620	1,620
** CATEGORY TOTALS	222,028	234,753	246,054
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,558	1,500	2,300
5112 FOOD SUPPLIES	89	100	100
5114 WEARING APPAREL	2,260	2,400	2,400
5116 GASOLINE, OIL & GREASE	32,891	40,400	44,400
5117 MINOR APPARATUS	763	1,500	1,500
5118 JANITORIAL SUPPLIES	435	600	600
5119 CHEMICALS	463	1,000	1,000
5120 MEDICAL & SURGICAL	0	50	50
5123 OTHER SUPPLIES	165	150	150
5124 POSTAGE	70	0	0
5128 UTILITIES	1,206	1,750	1,000
** CATEGORY TOTALS	40,900	49,450	53,500
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	2,819	3,000	3,000
5322 MAINT. FENCES AND GATES	394	1,250	0
** CATEGORY TOTALS	3,213	4,250	3,000
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	668	0	0

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 350 LANDFILL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	128,392	75,000	70,000
5413 FIRE APPARATUS	43	130	130
5415 RADIO MAINTENANCE	184	400	400
5419 MAINTENANCE OF PIPE LINES	0	137	0
5422 MAINT. HEATING & COOLING SYST	33	50	250
5425 MAINT. MACHINERY, TOOLS, PUMPS	68,776	100,000	50,000
** CATEGORY TOTALS	<u>198,097</u>	<u>175,717</u>	<u>120,780</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	851	700	700
5520 INSURANCE	4,456	4,664	5,692
5521 SPECIAL SERVICES	10,789	16,000	16,000
5521-05 SPECIAL SERVICES-ENGINEERING	38,018	6,000	6,000
5521-14 SPECIAL SERVICES-TCEQ	49,969	35,000	35,000
5530 TRAVEL EXPENSE	100	200	200
5541 PERMITS,LICENSES,TESTING FEES	225	137	150
5550 ELECTRICITY	16,714	17,000	16,340
5555 EDUCATION AND TRAINING	700	0	0
** CATEGORY TOTALS	<u>121,823</u>	<u>79,701</u>	<u>80,082</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	0	3,660	0
** CATEGORY TOTALS	<u>0</u>	<u>3,660</u>	<u>0</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	27,700	0	0
** CATEGORY TOTALS	<u>27,700</u>	<u>0</u>	<u>0</u>
64- VEHICLES			
6404 HEAVY EQUIPMENT	154,250	101,070	0
** CATEGORY TOTALS	<u>154,250</u>	<u>101,070</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 768,011	<u>=====</u> 648,601	<u>=====</u> 503,416

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 350 LANDFILL

ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
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PERSONNEL SCHEDULE

PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
LANDFILL SUPERVISOR	14 1019-1550	01	01	01
HEAVY EQUIPMENT OPERATOR	11 878-1337	05	05	05
ADMINISTRATIVE TECHNICIAN	10 836-1272	01	01	01
		07	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:

- Sponsored a Waste-In Place workshop for the educators of the Big Spring Independent School District
- Continued to grind brush and tree limbs
- Continued to regrind woodchips to a final product

GOALS:

- Locate a buyer for woodchips
- Continue to improve quality of compost
- Continue education with Waste-In Place workshops, recycling, composting awareness programs

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$85,293	\$84,324	\$87,367
51 – Supplies and Materials	14,085	11,520	12,120
53 – Maint. of Bldg./Structures	206	120	500
54 – Maintenance of Equipment	51,107	25,525	21,525
55 – Contractual Services	5,750	6,245	7,357
Total	\$156,441	\$127,734	\$128,869

Budget Highlights:

5521-19 – Special Services – (PB) Composting School

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 360 COMPOST FACILITY

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	51,242	53,206	54,936
5035 OVERTIME	5,673	1,500	1,500
5045 LONGEVITY	3,705	3,780	4,006
5050 RETIREMENT	5,691	5,697	6,498
5060 GROUP INSURANCE	9,461	9,461	9,461
5065 WORKERS' COMPENSATION	4,684	5,273	5,436
5070 RETIREMENT-DEFERRED COMP	3,236	3,223	3,330
5075 LIFE & DISABILITY INSURANCE	1,195	1,281	1,324
5080 MEDICARE	352	363	336
5085 UNEMPLOYMENT TAXES	54	540	540
** CATEGORY TOTALS	85,293	84,324	87,367
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	27	50	50
5114 WEARING APPAREL	325	600	600
5116 GASOLINE, OIL AND GREASE	12,499	9,400	10,000
5117 MINOR APPARATUS	219	250	250
5118 JANITORIAL SUPPLIES	60	50	50
5119 CHEMICALS	0	250	250
5120 MEDICAL AND SURGICAL SUPPLIES	5	50	50
5123 OTHER SUPPLIES	59	50	50
5124 POSTAGE	27	20	20
5128 UTILITIES	864	800	800
** CATEGORY TOTALS	14,085	11,520	12,120
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE-BUILDINGS	0	100	250
5322 MAINT. FENCES AND GATES	206	0	250
5326 MISCELLANEOUS IMPROVEMENT	0	20	0
** CATEGORY TOTALS	206	120	500
54- MAINTENANCE OF EQUIPMENT			
5412 MAINTENANCE OF VEHICLES	50,589	25,000	21,000
5413 FIRE APPARATUS	36	75	75
5415 RADIO	168	350	350
5417 MOWERS	0	100	100

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 360 COMPOST FACILITY

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
54- MAINTENANCE OF EQUIPMENT			
5419 MAINTENANCE-PIPE LINES	314	0	0
** CATEGORY TOTALS	51,107	25,525	21,525
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	391	400	400
5520 INSURANCE	1,187	1,576	1,682
5521-19 SPEC SVCS-COMPOSTING SCHOOL	0	0	1,000
5525 ADVERTISING	160	0	0
5535 RENTS	1,992	2,000	2,000
5540 DUES & SUBSCRIPTIONS	0	69	75
5550 ELECTRICITY	1,792	2,200	2,200
5555 EDUCATION & TRAINING	228	0	0
** CATEGORY TOTALS	5,750	6,245	7,357
*** DEPARTMENT TOTALS	156,441	127,734	128,869

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
COMPOST SUPERVISOR	14	1019-1550	01	01	01
LIGHT EQUIPMENT OPERATOR	9	796-1211	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:

- Continuation of tree memorial planting to improve park areas
- Completed construction of new restroom facility at Comanche Trail Park
- Completed Northside Park improvements, with installation of additional playground equipment

GOALS:

- Continue improvement of irrigation within all park properties
- Installation of new playground equipment at Birdwell Park
- Begin upgrade of Cotton Mize and Stink Creek ball fields

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$166,940	\$176,961	\$185,058
51 – Supplies and Materials	55,436	60,420	50,920
52 – Maintenance of Land	248	250	250
53 – Maint. Of Bldg./Structures	43,549	45,450	45,650
54 – Maintenance of Equipment	34,376	28,750	29,750
55 – Contractual Services	44,191	48,830	48,903
62 – Buildings & Structures	14,406	15,700	26,000
63 – Equipment	0	24,359	0
Total	\$359,146	\$400,720	\$386,531

Budget Highlights:

- 5323 – Maintenance of Ball fields – (PB) Cotton Mize fencing, Hollis Field scoreboard, netting & stand repairs
 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 (PB)
 Playground equipment at Birdwell Park
 6314 – Mowers – (RB) Replace two grasshopper mowers

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	110,107	115,292	120,394
5021 TERMINATION PAY	0	24	0
5022 VACATION BUY BACK	542	941	950
5035 OVERTIME	3,981	5,000	5,000
5045 LONGEVITY	72	380	1,245
5050 RETIREMENT	10,982	12,257	13,995
5055 STANDBY PAY	2,610	4,200	2,600
5060 GROUP INSURANCE	23,525	21,760	22,961
5065 WORKERS' COMPENSATION	3,922	4,242	4,652
5070 RETIREMENT-DEFERRED COMP	6,475	6,934	7,173
5075 LIFE & DISABILITY INSURANCE	2,537	2,756	2,851
5080 MEDICARE	1,699	1,825	1,887
5085 UNEMPLOYMENT TAXES	488	1,350	1,350
** CATEGORY TOTALS	<u>166,940</u>	<u>176,961</u>	<u>185,058</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	150	150	150
5112 FOOD SUPPLIES	35	20	20
5114 WEARING APPAREL	1,329	1,400	1,400
5116 GASOLINE, OIL, & GREASE	7,131	8,500	9,200
5117 MINOR APPARATUS	5,966	3,000	3,000
5118 JANITORIAL SUPPLIES	981	1,200	1,200
5119 CHEMICALS	3,401	3,200	3,000
5122 BOTANICAL & AGRICULTURAL	1,268	1,300	1,300
5123 OTHER SUPPLIES	1,785	1,600	1,600
5124 POSTAGE	19	50	50
5128 UTILITIES	33,371	40,000	30,000
** CATEGORY TOTALS	<u>55,436</u>	<u>60,420</u>	<u>50,920</u>
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	248	250	250
** CATEGORY TOTALS	<u>248</u>	<u>250</u>	<u>250</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	556	50	150
5314 MAINTENANCE OF SANITARY SEWER	151	50	150

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
53- MAINTENANCE BUILDINGS & STRUCTURES			
5322 MAINT. FENCES AND GATES	62-	350	350
5323 MAINTENANCE OF BALLFIELDS	19,502	20,000	20,000
5326 MISCELLANEOUS IMPROVEMENT	23,402	25,000	25,000
** CATEGORY TOTALS	<u>43,549</u>	<u>45,450</u>	<u>45,650</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	32,983	27,000	28,000
5415 RADIO MAINTENANCE	246	450	450
5417 MAINTENANCE OF MOWERS	595	500	500
5419 MAINTENANCE OF PIPE LINES	234	300	300
5425 MAINT. MACHINERY, TOOLS, PUMPS	318	500	500
** CATEGORY TOTALS	<u>34,376</u>	<u>28,750</u>	<u>29,750</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	963	975	975
5515 HIRE OF EQUIPMENT	410	0	0
5520 INSURANCE	894	2,105	2,278
5530 TRAVEL EXPENSE	9	200	200
5540 DUES & SUBSCRIPTIONS	12	50	50
5541 PERMITS, LICENSES, AND TESTING	175	350	350
5550 ELECTRICITY	40,489	43,000	43,000
5555 EDUCATION & TRAINING	0	250	250
5560 GAS FOR HEATING	1,239	1,900	1,800
** CATEGORY TOTALS	<u>44,191</u>	<u>48,830</u>	<u>48,903</u>
62- BUILDINGS & STRUCTURES			
6226 PARK STRUCTURES	14,406	15,700	26,000
** CATEGORY TOTALS	<u>14,406</u>	<u>15,700</u>	<u>26,000</u>
63- EQUIPMENT			
6314 MOWERS & EQUIPMENT	0	24,359	0
** CATEGORY TOTALS	<u>0</u>	<u>24,359</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 359,146	<u>=====</u> 400,720	<u>=====</u> 386,531

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

ACTUAL	ESTIMATED	PROPOSED
2004-2005	2005-2006	2006-2007

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	PERSONNEL SCHEDULE		
			2004-2005	2005-2006	2006-2007
PARKS SUPERVISOR	14	1019-1550	01	01	01
SR. PARKS MAINT. WORKER	10	836-1272	01	01	01
PARKS MAINTENANCE WORKER	9	796-1211	03	03	03
			05	05	05

Dept. 380 – Swimming Pool

General Fund

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

ACHIEVEMENTS:

- Began pool house renovation
- Non-skid paint surface installed on shallow entry of pool
- Installed new pool ladders

GOALS:

- Continue pool house renovation
- Install suction valve onto pump house
- Construct additional picnic areas

	Actual 2004-054	Revised 2005-06	Proposed 2006-07
51 – Supplies and Materials	\$6,835	\$7,550	\$7,450
53 – Maint. of Bldg./Structures	803	10,600	8,000
54 – Maintenance of Equipment	881	500	500
55 – Contractual Services	27,810	28,578	28,215
Total	\$36,329	\$47,228	\$44,165

Budget Highlights:

5311 – Maint. of Building – (RB) Repair plumbing and repaint building interior (PB) Continue improvements on pool house facility

5521 – Professional Services – Contract with YMCA for lifeguards

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 380 SWIMMING POOL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007	
51- SUPPLIES & MATERIALS				
5112	FOOD SUPPLIES	77	0	0
5114	WEARING APPAREL	23	300	300
5117	MINOR APPARATUS	234	500	500
5118	JANITORIAL SUPPLIES	302	350	350
5119	CHEMICALS	1,583	2,000	2,000
5123	OTHER SUPPLIES	204	400	400
5128	UTILITIES	4,412	4,000	3,900
	** CATEGORY TOTALS	<u>6,834</u>	<u>7,550</u>	<u>7,450</u>
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	166	3,000	3,000
5326	MISCELLANEOUS IMPROVEMENT	637	7,600	5,000
	** CATEGORY TOTALS	<u>802</u>	<u>10,600</u>	<u>8,000</u>
54- MAINTENANCE OF EQUIPMENT				
5425	MAINT. MACHINERY, TOOLS, PUMPS	881	500	500
	** CATEGORY TOTALS	<u>881</u>	<u>500</u>	<u>500</u>
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	889	850	700
5520	INSURANCE	657	604	791
5521	PROFESSIONAL SERVICES	23,275	23,624	23,624
5550	ELECTRICITY	2,989	3,500	3,100
	** CATEGORY TOTALS	<u>27,810</u>	<u>28,578</u>	<u>28,215</u>
	*** DEPARTMENT TOTALS	<u>36,329</u>	<u>47,228</u>	<u>44,165</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:

- Continued to replace and repair cart paths in low water areas
- Provided new golf carts

GOALS:

- Implementation of the golf course reconstruction project
- Replace equipment for enhanced maintenance
- Addition of new driving range
- Renovate existing pro shop through contributions

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$163,823	\$161,381	\$197,303
51 – Supplies and Materials	27,275	103,635	39,110
53 – Maint. of Bldg./Structures	13,970	11,500	5,500
54 – Maintenance of Equipment	30,540	25,235	18,685
55 – Contractual Services	32,039	42,353	46,618
62 – Buildings & Structures	0	145,724	1,300,000
63 – Equipment	0	0	58,500
64 – Vehicles	9,999	0	0
Total	\$277,646	\$489,828	\$1,665,716

Budget Highlights:

5010 – Salaries – (PB) Additional clerical salary & subsidy of golf pro during reconstruction project
 5122 – Botanical and Agricultural – Increased treatment cost
 5123 – Other Supplies – (RB) Includes the purchase of 25 golf carts \$74,875.00
 5326 – Misc. Improvements – Irrigation system repairs
 6226 – Other Structures – (PB) Siemens Project - Rebuild golf course
 6311 – Equipment – (PB) Workman mule \$15,000; Sand trap rake \$8,500
 6314 – Mowers & Equipment – (PB) Fairway mower

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 390 GOLF COURSE

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	109,399	107,829	131,830
5021 TERMINATION PAY	2,672	0	0
5022 VACATION BUY BACK	1,931	1,442	1,550
5035 OVERTIME	5,498	5,000	5,000
5045 LONGEVITY	1,295	568	763
5050 RETIREMENT	10,732	11,185	14,958
5060 GROUP INSURANCE	16,875	18,461	22,961
5065 WORKERS' COMPENSATION	4,465	5,038	6,159
5070 RETIREMENT-DEFERRED COMP	6,699	6,328	7,667
5075 LIFE & DISABILITY INSURANCE	2,341	2,515	3,047
5080 MEDICARE	1,757	1,665	2,018
5085 UNEMPLOYMENT TAXES	159	1,350	1,350
** CATEGORY TOTALS	<u>163,823</u>	<u>161,381</u>	<u>197,303</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,280	500	500
5114 WEARING APPAREL	510	750	750
5116 GASOLINE, OIL & GREASE	6,965	8,600	9,500
5117 MINOR APPARATUS	1,503	3,000	3,000
5118 JANITORIAL SUPPLIES	1,195	1,200	1,200
5122 BOTANICAL & AGRICULTURAL	13,680	12,000	20,000
5123 OTHER SUPPLIES	98	75,075	200
5124 POSTAGE	2	10	10
5128 UTILITIES	2,042	2,500	3,950
** CATEGORY TOTALS	<u>27,275</u>	<u>103,635</u>	<u>39,110</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	2,093	1,500	1,500
5326 MISCELLANEOUS IMPROVEMENT	11,877	10,000	4,000
** CATEGORY TOTALS	<u>13,970</u>	<u>11,500</u>	<u>5,500</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	25,563	22,000	15,000
5413 FIRE APPARATUS	127	35	35
5417 MOWERS	3,257	2,500	3,000
5419 MAINTENANCE OF PIPE LINES	326	0	0

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 390 GOLF COURSE

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
54- MAINTENANCE OF EQUIPMENT			
5422 MAINT HEATING & COOLING SYSTEM	510	200	150
5425 MAINT. MACHINERY, TOOLS, PUMPS	757	500	500
** CATEGORY TOTALS	<u>30,540</u>	<u>25,235</u>	<u>18,685</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	858	1,100	1,100
5515 HIRE OF EQUIPMENT	0	0	1,000
5520 INSURANCE	1,076	1,803	1,993
5521 SPECIAL SERVICES	0	50	0
5525 ADVERTISING	511	550	650
5530 TRAVEL EXPENSE	1,843	1,400	1,800
5540 DUES & SUBSCRIPTIONS	420	450	495
5541 PERMITS,LICENSES,TESTING FEES	105	0	0
5550 ELECTRICITY	26,055	35,000	37,580
5560 GAS FOR HEATING	1,171	2,000	2,000
** CATEGORY TOTALS	<u>32,039</u>	<u>42,353</u>	<u>46,618</u>
62- BUILDINGS & STRUCTURES			
6226 OTHER STRUCTURES	0	145,724	1,300,000
** CATEGORY TOTALS	<u>0</u>	<u>145,724</u>	<u>1,300,000</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	0	23,500
6314 MOWERS & EQUIPMENT	0	0	35,000
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>58,500</u>
64- VEHICLES			
6401 MOTOR VEHICLES	9,999	0	0
** CATEGORY TOTALS	<u>9,999</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 277,646	<u>=====</u> 489,828	<u>=====</u> 1,665,716

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 390 GOLF COURSE

ACTUAL	ESTIMATED	PROPOSED
2004-2005	2005-2006	2006-2007

PERSONNEL SCHEDULE

	PAY	BEGINNING			
	GRADE	PAY	2004-2005	2005-2006	2006-2007
GOLF COURSE MANAGER	21	1512-2301	01	01	01
GOLF COURSE MAINT. TECH	12	923-1404	01	01	01
GOLF COURSE MAINT. WORKER	9	796-1211	02	02	02
			04	04	04

Dept. 410 – Lake

General Fund

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

ACHIEVEMENTS:

- Increased revenue on permit sales due to new activities allowed at the lake
- Continued the GPS mapping of the lake property
- Obtained grant for OHV (Motorized Trails)

GOALS:

- Continue to solicit aid from the Texas Parks and Wildlife Department for the annual restocking of fish
- Continue to work with different organizations, clubs, and promoters to bring special events to Moss Creek Lake
- Complete construction on motorized trails through OHV Grants

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
51 – Supplies and Materials	\$8,148	\$7,500	\$11,000
53 – Maint. of Bldg./Structures	3,541	1,750	5,900
54 – Maintenance of Equipment	1,902	1,475	1,325
55 – Contractual Services	9,793	11,700	11,180
Total	\$23,384	\$22,425	\$29,405

Budget Highlights:

5123 – Other Supplies – (PB) \$3,500 for aluminum boat & motor
5326 – Misc. Improvements – (PB) Windows for house, picnic tables, & BBQ pits
5422 – Maint. Heating & Cooling – (RB) Repair A/C

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 410 LAKE

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	216	150	250
5114 WEARING APPAREL	89	100	100
5116 GASOLINE, OIL, & GREASE	80	150	150
5117 MINOR APPARATUS	1,093	500	500
5118 JANITORIAL SUPPLIES	340	600	500
5123 OTHER SUPPLIES	405	500	4,000
5128 UTILITIES	5,925	5,500	5,500
** CATEGORY TOTALS	<u>8,148</u>	<u>7,500</u>	<u>11,000</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	3,157	750	750
5314 MAINTENANCE OF SANITARY SEWER	0	0	150
5326 MISCELLANEOUS IMPROVEMENT	384	1,000	5,000
** CATEGORY TOTALS	<u>3,541</u>	<u>1,750</u>	<u>5,900</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	1,260	750	1,000
5413 MAINT OF FIRE APPARATUS	164	75	75
5417 MOWERS	0	150	150
5422 MAINT. HEATING & COOLING SYSTM	475	500	100
5425 MAINT. MACHINERY, TOOL, PUMPS	3	0	0
** CATEGORY TOTALS	<u>1,902</u>	<u>1,475</u>	<u>1,325</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	418	510	510
5520 INSURANCE	218	190	270
5521 SPECIAL SERVICES	45	0	0
5525 ADVERTISING	167	0	0
5550 ELECTRICITY	8,945	11,000	10,400
** CATEGORY TOTALS	<u>9,793</u>	<u>11,700</u>	<u>11,180</u>
*** DEPARTMENT TOTALS	<u>=====</u> 23,383	<u>=====</u> 22,425	<u>=====</u> 29,405

Dept. 420 – City Hall

General Fund

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

ACHIEVEMENTS:

- Renovation of City Hall facility
- Purchased new staff chairs in Council Chambers
- Installed drainage area in courtyard

GOALS:

- Continuation of City Hall renovations
- Install drapes and drop ceilings in Council Chambers
- Enhance City Hall courtyard

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$31,625	\$32,345	\$33,495
51 – Supplies and Materials	14,337	15,200	11,985
53 – Maint. of Bldg./Structures	34,599	14,500	20,750
54 – Maintenance of Equipment	3,146	4,400	2,750
55 – Contractual Service	26,574	43,491	25,343
63 – Equipment	7,440	0	0
Total	\$117,721	\$109,936	\$94,323

Budget Highlights:

5117 – Minor Apparatus – (RB) Staff chairs for Council Chambers
 5311 – Maintenance Building – Renovations to City Hall courtyard, drapes, drop ceiling in Council Chambers
 5521 – Special Services – Asbestos Abatement in City Hall basement \$10,000

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 420 CITY HALL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	20,012	20,280	20,939
5035 OVERTIME	72	0	0
5045 LONGEVITY	1,746	1,888	1,946
5050 RETIREMENT	2,185	2,159	2,460
5060 GROUP INSURANCE	4,500	4,500	4,500
5065 WORKERS' COMPENSATION	1,045	1,221	1,286
5070 DEFERRED COMP	1,245	1,221	1,261
5075 LIFE & DISABILITY INSURANCE	467	485	501
5080 MEDICARE	326	321	332
5085 UNEMPLOYMENT COMPENSATION	27	270	270
** CATEGORY TOTALS	31,625	32,345	33,495
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,682	800	800
5112 FOOD SUPPLIES	716	750	750
5114 WEARING APPAREL	65	0	100
5116 GASOLINE, OIL & GREASE	80	100	150
5117 MINOR APPARATUS	2,018	5,000	2,000
5117-01 MINOR APPARATUS-POLLY MAYS	315	0	0
5118 JANITORIAL SUPPLIES	2,386	1,800	1,800
5118-01 JANITORIAL SUPPLIES-POLLY MAYS	191	500	500
5122 BOTANICAL & AGRICULTURAL	1,146	1,500	2,000
5123 OTHER SUPPLIES	1,700	1,750	1,500
5123-01 POLLY MAYS-OTHER SUPPLIES	270	300	300
5128 UTILITIES	2,581	1,500	950
5128-01 UTILITIES-POLLY MAYS ANNEX	1,187	1,200	1,135
** CATEGORY TOTALS	14,337	15,200	11,985
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	29,948	12,000	20,000
5311-01 MAINT OF BLS-POLLY MAYS ANNEX	4,613	2,500	750
5326 MISCELLANEOUS IMPROVEMENT	38	0	0
** CATEGORY TOTALS	34,599	14,500	20,750
54- MAINTENANCE OF EQUIPMENT			
5412 MAINTENANCE OF VEHICLES	639	0	300

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 420 CITY HALL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
54- MAINTENANCE OF EQUIPMENT			
5413 MAINT. OF FIRE APPARATUS	48	100	100
5422 MAINT. HEATING & COOLING SYSTM	1,709	4,300	2,000
5422-01 MAINT. HTG & COOLING-POLLY MAY	750	0	350
** CATEGORY TOTALS	<u>3,146</u>	<u>4,400</u>	<u>2,750</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	443	1,200	500
5520 INSURANCE	2,878	2,391	3,433
5521 SPECIAL SERVICES	150	13,400	5,500
5521-01 SPECIAL SERVICES - POLLY MAYS	0	1,000	2,400
5550 ELECTRICITY	11,685	13,000	5,250
5550-01 ELECTRICITY-POLLY MAYS ANNEX	7,201	7,300	4,260
5560 GAS FOR HEATING	1,769	2,000	2,000
5560-01 GAS FOR HEATING-POLLY MAYS	2,448	3,200	2,000
** CATEGORY TOTALS	<u>26,574</u>	<u>43,491</u>	<u>25,343</u>
63- EQUIPMENT			
6313 COMMUNICATION SYSTEM	7,440	0	0
** CATEGORY TOTALS	<u>7,440</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>117,721</u>	<u>109,936</u>	<u>94,323</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
CUSTODIAN	5	653-994	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 2004-05	Revised 2005-06	Proposed 2006-07
51 – Supplies and Materials	\$16,431	\$494,167	\$12,135
53 – Maintenance of Buildings	3,740	1,700	1,500
54 – Maintenance of Equipment	217	500	500
55 – Contractual Services	99,375	88,470	83,203
56 – Miscellaneous	119,387	119,392	134,568
Total	\$239,150	\$704,229	\$231,906

Budget Highlights:

5110 – Office Supplies – Copier paper for City Hall, copier supplies, vouchers, etc.

5117 – Minor Apparatus – (RB) Siemens project cost of \$480,167 for HVAC, lighting & water fixtures

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 City for Utility Issues, Ports to Plains

5611 – Contributions – Contributions to outside agencies

Howard County Appraisal District \$68,795

Victim Services 15,000

Howard County Senior Center 36,000

Meals on Wheels 1,500

Teen Court 1,200

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	7,101	6,000	6,000
5117 MINOR APPARATUS	0	480,167	0
5123 OTHER SUPPLIES	2,562	2,000	300
5128 UTILITIES	6,768	6,000	5,835
** CATEGORY TOTALS	<u>16,431</u>	<u>494,167</u>	<u>12,135</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	3,740	1,700	1,500
** CATEGORY TOTALS	<u>3,740</u>	<u>1,700</u>	<u>1,500</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURES & FIXTURES	217	500	500
** CATEGORY TOTALS	<u>217</u>	<u>500</u>	<u>500</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	4,327	4,300	4,300
5515 HIRE OF EQUIPMENT	14,054	15,000	15,000
5520 INSURANCE	925	1,074	957
5521 SPECIAL SERVICES	7,468	5,500	5,500
5521-10 SPECIAL SERV-TX DEPT OF HEALTH	16,667	0	0
5521-11 SPECIAL SERVICES-ATTORNEY FEES	30,499	32,000	32,000
5521-17 BANK CHARGES	693	3,500	3,500
5535 RENTS	1,896	1,896	1,896
5540 DUES & SUBSCRIPTIONS	18,426	19,200	19,200
5550 ELECTRICITY	4,420	6,000	850
** CATEGORY TOTALS	<u>99,375</u>	<u>88,470</u>	<u>83,203</u>
56- SUNDRY CHARGES			
5611 CONT-HOWARD CO. APPRAISAL	53,623	53,500	68,795
5611-05 CONTRIBUTIONS-VICTIM SERVICES	15,000	15,000	15,000
5611-06 CONTRIBUTION-HOWARD CO SR CNTR	36,000	36,000	36,000
5611-07 CONTRIBUTIONS-MEALS ON WHEELS	1,500	1,500	1,500
5611-10 CONTRIBUTIONS-TEEN COURT	0	1,200	1,200
5635 TAX COLLECTION FEES	9,181	9,192	9,073

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
56- SUNDRY CHARGES			
5643 BAD DEBT WRITE-OFF	4,083	3,000	3,000
** CATEGORY TOTALS	<u>119,387</u>	<u>119,392</u>	<u>134,568</u>
*** DEPARTMENT TOTALS	<u>239,150</u>	<u>704,229</u>	<u>231,906</u>

Debt Service

General Fund

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

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
Total Debt Service	\$709,882	\$607,040	\$793,657

Transfers to Other Funds

General Fund

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
Transfer to RSVP	\$16,074	\$18,605	\$20,000
Transfer to Golf Course	3,192	0	0
Transfer to Golf Course Improvement Fund	130,000	0	0
Transfer to Grant Fund	26,551	25,000	25,000
Transfer to EMS Fund	250,000	250,000	250,000
Total	\$425,817	\$293,605	\$295,000

FUND: 002- GENERAL FUND

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
57- DEBT SERVICE			
5701-24 DEBT SVC-FIRE TRAINING TOWER	19,765	19,765	19,765
5701-29 DEBT SVC-99-00 POLICE CARS	9,537	0	0
5701-30 DEBT SVC-2000-01 PACKAGE	289,132	72,283	0
5701-31 DEBT SVC-POOL SLIDE	10,877	7,251	0
5701-32 DEBT SVC-TELEPHONE EQUIPMENT	3,637	2,728	0
5701-33 DEBT SVC-2001-02 EQUIPMENT	107,619	107,619	71,746
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	85,338	85,338	85,338
5701-38 DEBT SVC-2004-05 EQUIPMENT	105,113	157,670	157,670
5701-39 DEBT SVC-COMANCHE TR.RESTROOMS	377	4,530	4,530
5701-40 DEBT SVC-2005-06 EQUIPMENT	0	63,263	94,895
5701-41 DEBT SVC-GOLF CARTS	0	8,106	12,159
5701-42 DEBT SVC-05-06 SIEMENS PROJECT	0	0	179,347
5701-43 DEBT SVC-2006-07 EQUIPMENT	0	0	89,720
** CATEGORY TOTALS	<u>709,882</u>	<u>607,040</u>	<u>793,657</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	709,882	607,040	793,657

FUND: 002- GENERAL FUND

DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
58- TRANSFERS/OTHER FUNDS			
5808-01 TRANSFER TO R S V P FUND	16,074	18,605	20,000
5810 TRANSFER TO GOLF COURSE IMP	3,192	0	0
5810-01 TRANSFER TO GOLF IMP-SUBSIDY	130,000	0	0
5813 TRANSFER TO GRANT FUND	26,551	25,000	25,000
5818 TRANSFER TO EMS FUND	250,000	250,000	250,000
** CATEGORY TOTALS	<u>425,817</u>	<u>293,605</u>	<u>295,000</u>
*** DEPARTMENT TOTALS	=====425,817	=====293,605	=====295,000

CITY OF BIG SPRING

MOTEL TAX FUND

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

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

It is anticipated that the fund balance will decrease by approximately \$7,000 in 2006-07, to an estimated ending balance of \$119,137. This decline is due to increases in event funding and additional salaries and benefits.

MOTEL TAX FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2006-07

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Balance	\$20,418	\$88,433	\$126,163
Revenues			
Motel Tax Revenue	301,660	290,000	290,000
Rental Revenue	17,230	20,400	20,400
Miscellaneous	829	3,250	3,200
Other Financing Sources	0	64,609	0
Total Revenues	319,719	378,259	313,600
Total Funds Available	340,137	466,692	439,763
Personnel Services	33,428	42,078	45,294
Supplies and Materials	31,064	103,639	61,025
Maintenance of Buildings and Structures	13,375	11,850	21,050
Maintenance of Equipment	4,159	4,152	2,900
Contractual Services	127,678	136,810	142,469
Miscellaneous	42,000	42,000	42,000
Debt Service	0	0	5,888
Total Expenditures	251,704	340,529	320,626
Increase (Decrease) in Fund Balance	68,015	37,730	(7,026)
Ending Fund Balance	\$88,433	\$126,163	\$119,137

FUND: 110- MOTEL TAX

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007	
TAXES				
4031	MOTEL OCCUPANCY TAXES	301,660	290,000	290,000
4032	PENALTY MOTEL OCCUPANCY	0	250	0
	** CATEGORY TOTALS	<u>301,660</u>	<u>290,250</u>	<u>290,000</u>
INTEREST INCOME				
4602	INTEREST INCOME	829	3,000	3,200
	** CATEGORY TOTALS	<u>829</u>	<u>3,000</u>	<u>3,200</u>
PROPERTIES				
4701	DRCC RENTALS	17,230	20,400	20,400
	** CATEGORY TOTALS	<u>17,230</u>	<u>20,400</u>	<u>20,400</u>
MISCELLANEOUS				
4921	OTHER FINANCING SOURCES	0	64,609	0
	** CATEGORY TOTALS	<u>0</u>	<u>64,609</u>	<u>0</u>
	*** DEPARTMENT TOTALS	<u>===== 319,719</u>	<u>===== 378,259</u>	<u>===== 313,600</u>

**MOTEL TAX FUND
EXPENDITURES BY DEPARTMENT
2006-07**

<u>DEPARTMENT</u>	<u>ACTUAL 2004-05</u>	<u>ESTIMATED 2005-06</u>	<u>PROPOSED 2006-07</u>
Community Center	\$63,080	\$119,455	\$73,030
Potton House	10,479	10,730	11,336
Municipal Auditorium	27,266	27,439	37,084
Downtown Beautification	5,592	6,453	10,154
Convention & Visitors Bureau	102,595	130,063	138,434
Non-Departmental	42,692	46,389	44,700
Debt Service	0	0	5,888
TOTAL	\$251,704	\$340,529	\$320,626

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

- Replaced tables with more durable and lighter weight banquet tables
- Completed electrical work to replace all outside lighting and repair interior lighting

GOALS:

- Upgrade sound system
- Renovate one dressing room into chair storage area
- Purchase new chairs for Ballroom
- Enhance kitchen facility with walk-in pantry, new appliances, dishes and linens

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$16,714	\$0	\$0
51 – Supplies and Materials	14,400	85,484	41,775
53 – Maint. Buildings	12,827	8,550	8,550
54 – Maint. of Equipment	1,685	1,652	850
55 – Contractual Services	17,454	23,769	21,855
Total	\$63,080	\$119,455	\$73,030

Budget Highlights:

- 5117 – Minor Apparatus – (RB) Replacement of 30 banquet tables (\$3,000), repairs to sound system (\$7,000), and lighting, plumbing & HVAC improvements associated with energy conservation project (\$64,609) (PB)
Ballroom chairs (\$10,000), kitchen appliances (\$10,000), kitchen supplies & linens (\$8,000) and lakeroom chairs (\$7,000)
- 5122 – Botanical & Agricultural – (RB) Irrigation and landscaping at Whipkey Dr. park entrance
- 5311 – Maint. of Bldg.– (RB) strip and re wax floors and repair outdoor lighting (PB) Renovate dressing room into chair storage area, build kitchen pantry and strip and rewash stage floor
- 5521 – Special Services – Janitorial services and lawn maintenance

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 510 DORA ROBERTS COMMUN. CENT

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	11,448	0	0
5015 AUTO ALLOWANCE	563	0	0
5035 OVERTIME	738	0	0
5045 LONGEVITY	4	0	0
5050 RETIREMENT	1,266	0	0
5060 GROUP INSURANCE	1,500	0	0
5065 WORKERS' COMPENSATION	55	0	0
5070 RETIREMENT-DEFERRED COMP	719	0	0
5075 LIFE & DISABILITY INSURANCE	223	0	0
5080 MEDICARE	184	0	0
5085 UNEMPLOYMENT TAXES	14	0	0
** CATEGORY TOTALS	<u>16,714</u>	<u>0</u>	<u>0</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	118	100	150
5117 MINOR APPARATUS	9,318	76,109	35,000
5118 JANITORIAL SUPPLIES	1,162	1,200	1,200
5122 BOTANICAL & AGRICULTURAL	0	3,500	1,000
5123 OTHER SUPPLIES	292	500	500
5124 POSTAGE	9	75	75
5128 UTILITIES	3,501	4,000	3,850
** CATEGORY TOTALS	<u>14,400</u>	<u>85,484</u>	<u>41,775</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	12,827	8,500	8,500
5326 MISCELLANEOUS IMPROVEMENT	0	50	50
** CATEGORY TOTALS	<u>12,827</u>	<u>8,550</u>	<u>8,550</u>
54- MAINTENANCE OF EQUIPMENT			
5413 MAINT. FIRE APPARATUS	42	152	100
5422 MAINT OF HEATING & COOLING SYS	1,643	1,500	750
** CATEGORY TOTALS	<u>1,685</u>	<u>1,652</u>	<u>850</u>
55- CONTRACTUAL SERVICES			
5515 HIRE OF EQUIPMENT	178	200	200

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 510 DORA ROBERTS COMMUN. CENT

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
55- CONTRACTUAL SERVICES			
5520 INSURANCE	0	1,519	1,605
5521 SPECIAL SERVICES	4,756	6,500	7,500
5525 ADVERTISING	0	250	250
5540 DUES & SUBSCRIPTIONS	60	0	0
5550 ELECTRICITY	9,910	12,000	9,000
5560 GAS FOR HEATING	2,550	3,300	3,300
** CATEGORY TOTALS	<u>17,454</u>	<u>23,769</u>	<u>21,855</u>
*** DEPARTMENT TOTALS	=====63,080	=====119,455	=====73,030

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 2004-05	Revised 2004-06	Proposed 2006-07
51 – Supplies and Materials	\$213	\$300	\$300
55 – Contractual Services	5,266	5,430	6,036
56 – Miscellaneous (Contributions)	5,000	5,000	5,000
Total	\$10,479	\$10,730	\$11,336

Budget Highlights:

5611 – Contributions – Contractual payment to Heritage Museum for operations

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 520 POTTON HOUSE

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
51- SUPPLIES & MATERIALS			
5128 UTILITIES	213	300	300
** CATEGORY TOTALS	<u>213</u>	<u>300</u>	<u>300</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	344	350	350
5520 INSURANCE	285	165	271
5521 SPECIAL SERVICES	414	415	415
5550 ELECTRICITY	4,223	4,500	5,000
** CATEGORY TOTALS	<u>5,266</u>	<u>5,430</u>	<u>6,036</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	<u>10,479</u>	<u>10,730</u>	<u>11,336</u>

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 2004-05	Revised 2005-06	Proposed 2006-07
51 – Supplies & Materials	\$4,296	\$3,750	\$4,750
53 – Maint. of Bldg/Structures	383	1,000	8,500
54 – Maintenance of Equipment	2,475	2,500	2,050
55 – Contractual Services	20,112	20,189	21,784
Total	\$27,266	\$27,439	\$37,084

Budget Highlights:

5317 – Minor Apparatus – (PB) Cordless microphones

5311 – Building Maint. – (PB) Renovate restrooms (\$5,000), repair stage lighting (\$1,000) repair sound system (\$1,500) and repair door locks (\$1,000)

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 530 AUDITORIUM

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
51- SUPPLIES & MATERIALS			
5117 MINOR APPARTUS	247	250	1,250
5118 JANITORIAL SUPPLIES	151	500	500
5128 UTILITIES	3,898	3,000	3,000
** CATEGORY TOTALS	<u>4,296</u>	<u>3,750</u>	<u>4,750</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	383	1,000	8,500
** CATEGORY TOTALS	<u>383</u>	<u>1,000</u>	<u>8,500</u>
54- MAINTENANCE OF EQUIPMENT			
5413 MAINT. OF FIRE APPARATUS	48	0	50
5422 MAINT OF HEATING & COOLING SYS	2,427	2,500	2,000
** CATEGORY TOTALS	<u>2,475</u>	<u>2,500</u>	<u>2,050</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	277	300	300
5520 INSURANCE	4,296	3,339	4,934
5541 PERMITS, LICENSES, TESTING FEES	50	50	50
5550 ELECTRICITY	15,489	16,500	16,500
** CATEGORY TOTALS	<u>20,112</u>	<u>20,189</u>	<u>21,784</u>
*** DEPARTMENT TOTALS	<u>=====</u> 27,266	<u>=====</u> 27,439	<u>=====</u> 37,084

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 2004-05	Revised 2005-06	Proposed 2006-07
51 – Supplies & Materials	\$3,416	\$2,650	\$3,650
53 – Maint. of Bldgs/Structures	40	1,300	4,000
55 – Contractual Services	2,136	2,503	2,504
Total	\$5,592	\$6,453	\$10,154

Budget Highlights:

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

5326 – Misc. Improvements – (PB) Upgrade electrical terminals at Heart of the City Park (\$3,500)

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 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
51- SUPPLIES & MATERIALS			
5117 MINOR APPARATUS	104	150	150
5122 BOTANICAL & AGRICULTURAL	0	500	1,000
5128 UTILITIES	3,312	2,000	2,500
** CATEGORY TOTALS	<u>3,416</u>	<u>2,650</u>	<u>3,650</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5326 MISCELLANEOUS MAINTENANCE	40	1,300	4,000
** CATEGORY TOTALS	<u>40</u>	<u>1,300</u>	<u>4,000</u>
55- CONTRACTUAL SERVICES			
5520 INSURANCE	251	3	4
5550 ELECTRICITY	1,885	2,500	2,500
** CATEGORY TOTALS	<u>2,136</u>	<u>2,503</u>	<u>2,504</u>
*** DEPARTMENT TOTALS	<u>5,592</u>	<u>6,453</u>	<u>10,154</u>

Dept. 560 – Convention & Visitors Bureau Motel Tax Fund

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

ACHIEVEMENTS

- Completed construction of new CVB sign at City Hall
- Coordinated with other community organizations such as Keep Big Spring Beautiful, RCCI, Big Spring Area Chamber of Commerce and Moore Development for Big Spring to effectively promote and advertise Big Spring

GOALS:

- Research and contract for a new Big Spring brochure & update in-house brochure promoting Big Spring and local sites
- Work with event coordinators to expand advertising and outreach for community activities
- Promote use of Municipal Auditorium

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$16,713	\$42,078	\$45,294
51 – Supplies & Materials	6,196	8,795	7,800
55 – Contractual Services	79,686	79,190	85,340
Total	\$102,595	\$130,063	\$138,434

Budget Highlights:

- 5117 – Minor Apparatus – (RB) Camera and printer (\$600)
- 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) Funding to Main Street Inc. for improvements to Petroleum Building
- 5525 – Advertising – (RB) Construct limestone CVB sign at City Hall \$1,060) and advertise in Images Magazine (\$5,000)

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 560 CVB

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	11,447	33,239	34,318
5015 AUTO ALLOWANCE	563	1,800	3,000
5035 OVERTIME	738	0	0
5045 LONGEVITY	4	22	124
5050 RETIREMENT	1,266	3,415	4,025
5060 GROUP INSURANCE	1,500	0	0
5065 WORKERS' COMPENSATION	55	124	131
5070 RETIREMENT-DEFERRED COMP	719	1,932	2,063
5075 LIFE & DISABILITY INSURANCE	223	768	820
5080 MEDICARE	184	508	543
5085 UNEMPLOYMENT TAXES	14	270	270
** CATEGORY TOTALS	<u>16,713</u>	<u>42,078</u>	<u>45,294</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	540	1,500	1,000
5112 FOOD SUPPLIES	37	100	200
5117 MINOR APPARATUS	0	595	0
5123 OTHER SUPPLIES-HANDOUTS	4,876	6,000	6,000
5124 POSTAGE	743	600	600
** CATEGORY TOTALS	<u>6,196</u>	<u>8,795</u>	<u>7,800</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	932	1,000	1,000
5521 SPECIAL SERVICES	4,110	3,500	3,000
5521-01 FUNDING REQUESTS	68,333	60,000	65,000
5525 ADVERTISING	3,785	10,000	12,000
5530 TRAVEL EXPENSE	1,411	2,500	2,500
5540 DUES & SUBSCRIPTIONS	975	1,400	1,400
5541 PERMITS, LICENSES, TESTING FEES	140	140	140
5555 EDUCATION AND TRAINING	0	650	300
** CATEGORY TOTALS	<u>79,686</u>	<u>79,190</u>	<u>85,340</u>
*** DEPARTMENT TOTALS	<u>102,595</u>	<u>130,063</u>	<u>138,434</u>

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 560 CVB

ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
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PERSONNEL SCHEDULE

PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
CVB COORDINATOR	19 1304-1984	01	01	01
		01	01	01

Dept. 000 – Non-Departmental**Motel Tax Fund**

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

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
51 – Supplies & Materials	\$2,543	\$2,660	\$2,750
53 – Maint. Of Bldg./Structures	125	1,000	0
55 – Contractual Services	3,024	5,729	4,950
56 – Miscellaneous	37,000	37,000	37,000
Total	\$42,692	\$46,389	\$44,700

Budget Highlights:

- 5128 – Utilities – Water charges for campground at Comanche Trail Park
- 5326 – Misc. Improvements – (RB) Improvements at Amphitheater
- 5553 – Electricity – Electricity at the Amphitheater
- 5612 – Contributions – Contributions to the Heritage Museum (\$12,000)
- 5641 – Administrative Fees – Payment to the General Fund for administrative services.

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
51- SUPPLIES & MATERIALS			
5123 OTHER SUPPLIES-FEST. OF LIGHTS	232	160	250
5128 UTILITIES	2,310	2,500	2,500
** CATEGORY TOTALS	<u>2,543</u>	<u>2,660</u>	<u>2,750</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	125	0	0
5326 MISCELLANEOUS IMPROVEMENTS	0	1,000	0
** CATEGORY TOTALS	<u>125</u>	<u>1,000</u>	<u>0</u>
55- CONTRACTUAL SERVICES			
5520 INSURANCE	9	49	50
5551 ELECTRICITY CAMPGROUND	98	400	400
5552 ELECTRICITY HISTORIC BS	404	1,280	1,300
5553 ELECTRICITY AMPHITHEATER	2,513	4,000	3,200
** CATEGORY TOTALS	<u>3,024</u>	<u>5,729</u>	<u>4,950</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	=====42,692	=====46,389	=====44,700

Debt Service

Motel Tax Fund

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

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
Total Debt Service	\$0	\$0	\$5,888

FUND: 110- MOTEL TAX

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
57- DEBT SERVICE			
5701-01 DEBT SVC-05-06 SIEMENS PROJECT	0	0	5,888
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>5,888</u>
*** DEPARTMENT TOTALS	<u>=====</u> 0	<u>=====</u> 0	<u>=====</u> 5,888

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
2006-07**

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Balance	\$0	\$0	\$0
Revenues	1,064,557	1,200,000	1,150,000
Total Revenues	1,064,557	1,200,000	1,150,000
Total Funds Available	1,064,557	1,200,000	1,150,000
O & M Expenditures	1,064,557	1,200,000	1,150,000
Total Expenditures	1,064,557	1,200,000	1,150,000
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 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
TAXES			
4020 CITY SALES TAXES	1,064,557	1,200,000	1,150,000
** CATEGORY TOTALS	<u>1,064,557</u>	<u>1,200,000</u>	<u>1,150,000</u>
*** DEPARTMENT TOTALS	<u>1,064,557</u>	<u>1,200,000</u>	<u>1,150,000</u>

FUND: 120- ECONOMIC DEVELOPMENT

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	1,064,557	1,200,000	1,150,000
** CATEGORY TOTALS	<u>1,064,557</u>	<u>1,200,000</u>	<u>1,150,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 1,064,557	<u>=====</u> 1,200,000	<u>=====</u> 1,150,000

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.

COLLEGE EDUCATION FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2006-07

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Balance	\$785	\$23,107	(\$3,643)
Revenues			
General Sales	25,870	12,000	12,000
Interest Income	543	250	250
Total Revenues	26,413	12,250	12,250
Total Funds Available	27,198	35,357	8,607
O & M Expenditures	4,091	4,000	5,000
Transfers Out	0	35,000	0
Total Expenditures	4,091	39,000	5,000
Increase (Decrease) in Fund Balance	22,322	(26,750)	7,250
Ending Fund Balance	\$23,107	(\$3,643)	\$3,607

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
GENERAL SALES & SERVICE			
4380 SALE OF SCRAP METAL	25,870	12,000	12,000
** CATEGORY TOTALS	<u>25,870</u>	<u>12,000</u>	<u>12,000</u>
INTEREST INCOME			
4602 INTEREST INCOME	543	250	250
** CATEGORY TOTALS	<u>543</u>	<u>250</u>	<u>250</u>
*** DEPARTMENT TOTALS	<u>=====</u> 26,413	<u>=====</u> 12,250	<u>=====</u> 12,250

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
55- CONTRACTUAL SERVICES			
5556 COLLEGE TUITION FEES	4,091	4,000	5,000
** CATEGORY TOTALS	<u>4,091</u>	<u>4,000</u>	<u>5,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 4,091	<u>=====</u> 4,000	<u>=====</u> 5,000

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
58- TRANSFERS/OTHER FUNDS			
5809 TRANSFERS TO GENERAL FUND	0	35,000	0
** CATEGORY TOTALS	<u>0</u>	<u>35,000</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 0	<u>=====</u> 35,000	<u>=====</u> 0

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 2006-07, at a cost of \$ 4,961. The Municipal Court Security Fund is expected to have an ending fund balance of approximately \$9,500 by September 30, 2007.

**MUNICIPAL COURT SECURITY FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2006-07**

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Balance	(\$6,793)	\$5,000	\$7,274
Court Security Fees	11,742	7,000	7,000
Miscellaneous	51	235	250
Total Revenues	11,793	7,235	7,250
Total Funds Available	5,000	12,235	14,524
Personnel Services	0	4,961	4,961
Total Expenditures	0	4,961	4,961
Increase (Decrease) in Fund Balance	11,793	2,274	2,289
Ending Fund Balance	\$5,000	\$7,274	\$9,563

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
FINES & FEES			
4415 MUNICIPAL COURT SECURITY FEES	11,742	7,000	7,000
** CATEGORY TOTALS	<u>11,742</u>	<u>7,000</u>	<u>7,000</u>
INTEREST INCOME			
4602 INTEREST INCOME	51	235	250
** CATEGORY TOTALS	<u>51</u>	<u>235</u>	<u>250</u>
*** DEPARTMENT TOTALS	<u>=====</u> 11,793	<u>=====</u> 7,235	<u>=====</u> 7,250

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

DEPT: 220 MUNICIPAL COURT

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5060 GROUP INSURANCE	0	4,961	4,961
** CATEGORY TOTALS	<u>0</u>	<u>4,961</u>	<u>4,961</u>
*** DEPARTMENT TOTALS	<u>=====</u> 0	<u>=====</u> 4,961	<u>=====</u> 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.

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.

In March of 2006, financing was secured for a \$5.6 million energy conservation project. That project included approximately \$1.4 million to fully reconstruct the Comanche Trail Golf Course, which is included in the General Fund budget. While the course is under construction, there will be no revenue stream to offset expenses, and the General Fund will absorb any losses associated with this project. Upon completion of the reconstruction and the reopening in April of 2008, transfers of operating surpluses or deficits will resume.

GOLF COURSE IMPROVEMENT FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2006-07

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Balance	(19,609)	(\$81,013)	(\$86,113)
<u>Receipts</u>			
Interest Income	(1,426)	(5,100)	(6,000)
Total Receipts	(1,426)	(5,100)	(6,000)
<u>Transfers-In</u>			
Transfers from General Fund	133,192	0	0
Total Transfers-In	133,192	0	0
Total Current Receipts	131,766	(5,100)	(6,000)
Total Funds Available	112,157	(86,113)	(92,113)
<u>Expenditures</u>			
Contractual Services	1,146	0	0
Capital Outlay	192,024	0	0
Total Budgeted Expenditures	193,170	0	0
Increase (Decrease) in Fund Balance	(61,404)	(5,100)	(6,000)
Ending Fund Balance	(\$81,013)	(\$86,113)	(\$92,113)

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
INTEREST INCOME			
4602 INTEREST INCOME	1,426-	5,100-	6,000-
** CATEGORY TOTALS	<u>1,426-</u>	<u>5,100-</u>	<u>6,000-</u>
SERVICE FEES FROM OTHER FUNDS			
4810 TRANSFER FROM GENERAL FUND	133,192	0	0
** CATEGORY TOTALS	<u>133,192</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 131,766	<u>=====</u> 5,100-	<u>=====</u> 6,000-

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

DEPT: 390 GOLF COURSE

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
55- CONTRACTUAL SERVICES			
5515 HIRE OF EQUIPMENT	1,146	0	0
** CATEGORY TOTALS	<u>1,146</u>	<u>0</u>	<u>0</u>
62- BUILDINGS & STRUCTURES			
6221 WATER WELLS	15,758	0	0
6226 OTHER STRUCTURES	156,767	0	0
** CATEGORY TOTALS	<u>172,524</u>	<u>0</u>	<u>0</u>
63- EQUIPMENT			
6314 MOWERS AND EQUIPMENT	19,500	0	0
** CATEGORY TOTALS	<u>19,500</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 193,170	<u>=====</u> 0	<u>=====</u> 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 Immigration and Customs Enforcement. 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 \$712,845 in fiscal year 2006-07.

**CORRECTIONAL CENTER FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2006-07**

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Balance	\$2,589,037	\$2,573,765	\$2,573,765
<u>Receipts</u>			
Correctional Center	55,860,021	55,348,075	55,348,075
Lease Revenue	139,764	146,915	89,147
Interest Income	88,783	126,466	121,493
Total Receipts	56,088,568	55,621,456	55,558,715
Total Funds Available	58,677,605	58,195,221	58,132,480
<u>Expenditures</u>			
Operations and Maintenance	55,071,853	54,540,746	54,539,526
Transfers Out	301,759	357,256	295,239
Manday Fees	715,180	712,845	712,845
Administrative Fees	15,048	10,609	11,105
Total Expenditures	56,103,840	55,621,456	55,558,715
Increase (Decrease) in Fund Balance	(15,272)	0	0
Ending Fund Balance	\$2,573,765	\$2,573,765	\$2,573,765

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
OTHER AGENCIES				
4215	FEDERAL PRISON SYSTEM (BOP)	55,843,074	55,337,000	55,337,000
4216	ICE-IMMIGRATION & CUSTOMS ENF.	16,947	11,075	11,075
	** CATEGORY TOTALS	<u>55,860,021</u>	<u>55,348,075</u>	<u>55,348,075</u>
INTEREST INCOME				
4602	INTEREST INCOME	73,166	118,000	120,000
4609	INTEREST INC-NOTES RECEIVABLE	15,617	8,466	1,493
	** CATEGORY TOTALS	<u>88,783</u>	<u>126,466</u>	<u>121,493</u>
PROPERTIES				
4734	LEASE REVENUE-CORNELL CORR CTR	139,764	146,915	89,147
	** CATEGORY TOTALS	<u>139,764</u>	<u>146,915</u>	<u>89,147</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 56,088,568	<u>=====</u> 55,621,456	<u>=====</u> 55,558,715

**CORRECTIONAL CENTER FUND
EXPENDITURES BY DEPARTMENT
2006-07**

<u>DEPARTMENT</u>	<u>ACTUAL</u> 2004-05	<u>ESTIMATED</u> 2005-06	<u>PROPOSED</u> 2006-07
Correctional Center	\$55,802,081	\$55,264,200	\$55,263,476
Non-Departmental - Transfers Out	301,759	357,256	295,239
TOTAL	\$56,103,840	\$55,621,456	\$55,558,715

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

DEPT: 650 CORRECTIONAL CENTER

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	55,068,519	54,537,261	54,536,041
5521-17 BANK CHARGES	34	185	185
5535 RENTS	3,300	3,300	3,300
** CATEGORY TOTALS	<u>55,071,853</u>	<u>54,540,746</u>	<u>54,539,526</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES-MANDAYS	715,180	712,845	712,845
5641-01 ADMINISTRATIVE FEES-COST STDY	15,048	10,609	11,105
** CATEGORY TOTALS	<u>730,228</u>	<u>723,454</u>	<u>723,950</u>
*** DEPARTMENT TOTALS	<u>=====</u> 55,802,081	<u>=====</u> 55,264,200	<u>=====</u> 55,263,476

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
58- TRANSFERS/OTHER FUNDS			
5809 TRANSFERS TO GENERAL FUND	227,240	273,381	210,640
5809-01 TRANSFER TO GEN FUND-ADMIN FEE	74,519	83,875	84,599
** CATEGORY TOTALS	<u>301,759</u>	<u>357,256</u>	<u>295,239</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	301,759	357,256	295,239

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
2006-07**

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Balance	\$7,089	\$4,736	\$6,091
<u>Revenues</u>			
Seizures	1,525	3,650	2,500
Interest	102	175	250
Total Revenues	1,627	3,825	2,750
Total Funds Available	8,716	8,561	8,841
<u>Expenditures</u>			
Supplies and Materials	3,980	2,470	1,800
Maintenance of Equipment	0	0	500
Total Expenditures	3,980	2,470	2,300
Increase (Decrease) in Fund Balance	(2,353)	1,355	450
Ending Fund Balance	\$4,736	\$6,091	\$6,541

FUND: 615- POLICE SEIZURE

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
OTHER AGENCIES			
4224 SEIZURE FUNDS	1,525	3,650	2,500
** CATEGORY TOTALS	<u>1,525</u>	<u>3,650</u>	<u>2,500</u>
INTEREST INCOME			
4602 INTEREST INCOME	102	175	250
** CATEGORY TOTALS	<u>102</u>	<u>175</u>	<u>250</u>
*** DEPARTMENT TOTALS	<u>=====</u> 1,627	<u>=====</u> 3,825	<u>=====</u> 2,750

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

DIV: 011- POLICE

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
51- SUPPLIES & MATERIALS			
5114 WEARING APPAREL	0	210	0
5117 MINOR APPARATUS	3,955	2,000	1,500
5123 OTHER SUPPLIES	25	260	300
** CATEGORY TOTALS	<u>3,980</u>	<u>2,470</u>	<u>1,800</u>
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	0	0	500
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>500</u>
*** DEPARTMENT TOTALS	<u>=====</u> 3,980	<u>=====</u> 2,470	<u>=====</u> 2,300

CITY OF BIG SPRING

CEMETERY FUND

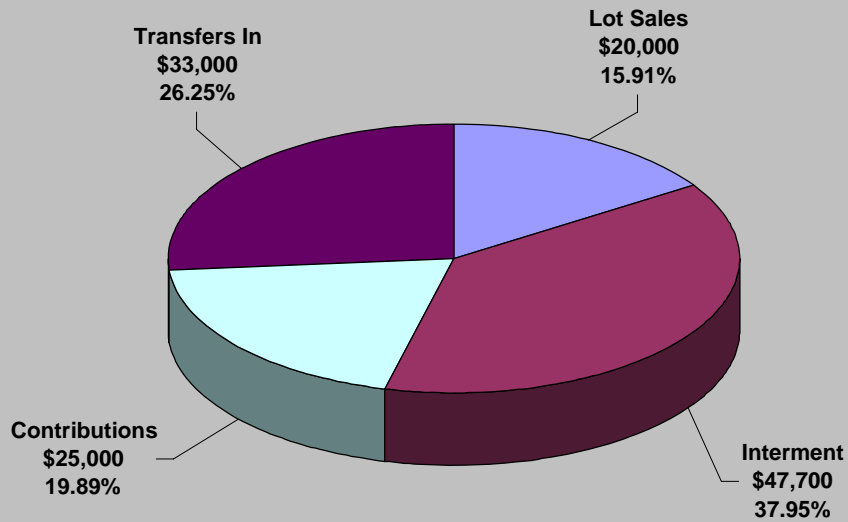
The Cemetery Fund is a Governmental Fund that is supported by the sale of lots, interments, and transfers of interest income from the Cemetery Permanent Care Fund. There has been no subsidy from the General Fund since fiscal year 1996-97.

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.

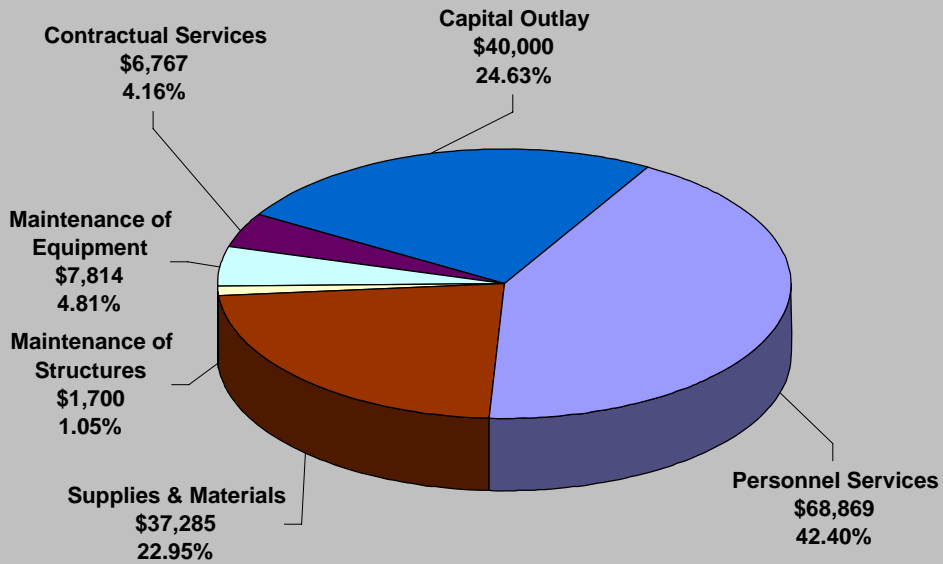
A chapel will be constructed in 2006-07, with \$25,000 in contributions and \$15,000 from the Capital Revolving Fund. This amount is not a loan and will not be repaid. It is anticipated that the deficit fund balance will increase by almost \$37,000 in 2006-07, bringing the deficit balance to an estimated (\$159,466) by September 30, 2007. However, it is anticipated that a new fee structure will be adopted in 2007-08 and increased revenue from these fees will reduce the deficit balance.

FISCAL YEAR 2006-07

CEMETERY FUND REVENUE



CEMETERY FUND EXPENSES



CEMETERY FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2006-07

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Balance	(\$92,003)	(\$73,118)	(\$122,731)
<u>Receipts</u>			
Lot Sales	28,200	14,000	20,000
Interment	62,700	50,000	50,000
Other Income	500	(1,010)	(2,300)
Contributions	0	0	25,000
Other Financing Sources	0	2,262	0
Total Receipts	91,400	65,252	92,700
<u>Transfers-In</u>			
Capital Revolving Fund	90,126	15,000	15,000
Cemetery Permanent Care Fund	9,674	16,000	18,000
Total Transfers-In	99,800	31,000	33,000
Total Current Receipts	191,200	96,252	125,700
Total Funds Available	99,197	23,134	2,969
<u>Expenditures</u>			
Personnel Services	75,364	75,111	68,869
Supplies and Materials	31,027	39,547	37,285
Maintenance of Structures	815	16,400	1,700
Maintenance of Equipment	4,968	6,810	7,814
Contractual Services	16,731	7,997	6,767
Debt Service	8,910	0	0
Capital Outlay	34,500	0	40,000
Total Budgeted Expenditures	172,315	145,865	162,435
Increase (Decrease) in Fund Balance	18,885	(49,613)	(36,735)
Ending Fund Balance	(\$73,118)	(\$122,731)	(\$159,466)

FUND: 625- CEMETERY

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
INTEREST INCOME			
4602 INTEREST INCOME	1,646-	2,700-	2,500-
** CATEGORY TOTALS	<u>1,646-</u>	<u>2,700-</u>	<u>2,500-</u>
PROPERTIES			
4721 CEMETERY LOT SALES OPERATING	28,200	14,000	20,000
4723 MONUMENT DIVIDENDS	1,796	1,530	0
4724 INTERMENTS OPERATING	62,700	50,000	50,000
4726 CEMETERY ADMINISTRATION FEES	320	160	200
** CATEGORY TOTALS	<u>93,016</u>	<u>65,690</u>	<u>70,200</u>
SERVICE FEES FROM OTHER FUNDS			
4814 TRANSFER FROM CEMET PERM CARE	9,674	16,000	18,000
4819 TRANSFERS FROM OTHER FUNDS	90,126	15,000	15,000
** CATEGORY TOTALS	<u>99,800</u>	<u>31,000</u>	<u>33,000</u>
MISCELLANEOUS			
4906 RETURNED CHECK FEES	30	0	0
4921 OTHER FINANCING SOURCES	0	2,262	0
4925 CONTRIBUTIONS	0	0	25,000
** CATEGORY TOTALS	<u>30</u>	<u>2,262</u>	<u>25,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 191,200	<u>=====</u> 96,252	<u>=====</u> 125,700

**CEMETERY FUND
EXPENDITURES BY DEPARTMENT
2006-07**

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
<u>Department</u>			
Cemetery - Operations	\$128,905	\$145,865	\$122,435
Cemetery - Capital Outlay	34,500	0	40,000
Debt Service	8,910	0	0
TOTAL	\$172,315	\$145,865	\$162,435

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

- Renovated Cemetery office building
- Maintained watering system and schedule to promote aesthetically pleasing areas

GOALS:

- Construction of chapel on grounds for interment services
- Continue mapping program
- Enhance marketing program for Cemetery services

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$75,364	\$75,111	\$68,869
51 – Supplies and Materials	31,027	39,547	37,285
53 – Maint. of Bldg./Structures	815	16,400	1,700
54 – Maintenance of Equipment	4,968	6,810	7,814
55 – Contractual Services	16,731	7,997	6,767
62 – Buildings & Structures	0	0	40,000
64 – Vehicles	34,500	0	0
Total	\$163,405	\$145,865	\$162,435

Budget Highlights:

5117 – Minor Apparatus – (RB) Lighting, plumbing & HVAC improvements associated with energy conservation project (\$2,262)

5128 – Utilities – Water usage for irrigation of cemetery

5311 – Maintenance of Building – (RB) Renovate interior and exterior of office building

6200 – Buildings – (PB) Construct new chapel (15,000 Capital Replacement Fund, \$5,000 donation from Masons, \$20,000 other donations)

FUND: 625- CEMETERY

DIV: 028- CEMETERY

DEPT: 920 CEMETERY

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	47,113	47,902	42,931
5022 VACATION BUY BACK	754	0	0
5035 OVERTIME	1,764	400	400
5045 LONGEVITY	553	676	386
5050 RETIREMENT	5,151	5,024	4,979
5055 STANDBY PAY	2,610	2,600	2,600
5060 GROUP INSURANCE	9,461	9,462	9,461
5065 WORKERS' COMPENSATION	3,337	3,787	3,334
5070 RETIREMENT-DEFERRED COMP	2,927	2,842	2,552
5075 LIFE & DISABILITY INSURANCE	873	1,130	1,014
5080 MEDICARE	767	748	672
5085 UNEMPLOYMENT TAXES	54	540	540
** CATEGORY TOTALS	<u>75,364</u>	<u>75,111</u>	<u>68,869</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	18	100	100
5114 WEARING APPAREL	467	500	500
5116 GASOLINE, OIL, & GREASE	2,845	4,500	5,000
5117 MINOR APPARATUS	4,904	3,762	1,000
5118 JANITORIAL SUPPLIES	361	150	150
5119 CHEMICALS	0	200	200
5122 BOTANICAL & AGRICULTURAL	0	200	200
5123 OTHER SUPPLIES	118	125	125
5124 POSTAGE	13	10	10
5128 UTILITIES	22,301	30,000	30,000
** CATEGORY TOTALS	<u>31,027</u>	<u>39,547</u>	<u>37,285</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	445	16,000	1,000
5314 MAINTENANCE OF SANITARY SEWER	296	200	200
5326 MISCELLANEOUS IMPROVEMENT	74	200	500
** CATEGORY TOTALS	<u>815</u>	<u>16,400</u>	<u>1,700</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	669	625	649
5412 VEHICLE MAINTENANCE	3,674	5,000	6,000

FUND: 625- CEMETERY

DIV: 028- CEMETERY

DEPT: 920 CEMETERY

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
54- MAINTENANCE OF EQUIPMENT			
5413 MAINT. OF FIRE APPARATUS	22	15	15
5415 MAINTENANCE OF RADIOS	86	120	100
5417 MAINT OF MOWERS	164	450	450
5419 MAINTENANCE OF PIPE LINES	194	250	250
5422 MAINT HEATING & COOLING SYSTEM	0	100	100
5425 MAINT. MACHINERY, TOOLS, PUMPS	159	250	250
** CATEGORY TOTALS	<u>4,968</u>	<u>6,810</u>	<u>7,814</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	337	400	400
5515 HIRE OF EQUIPMENT	10,200	0	0
5520 INSURANCE	1,356	247	632
5521 SPECIAL SERVICES	382	600	600
5521-01 SPECIAL SERVICES-BANK CHGS	79	300	200
5530 TRAVEL EXPENSE	0	150	150
5550 ELECTRICITY	3,550	5,000	3,885
5560 GAS FOR HEATING	827	900	900
** CATEGORY TOTALS	<u>16,731</u>	<u>7,597</u>	<u>6,767</u>
56- SUNDRY CHARGES			
5643 BAD DEBT WRITE-OFF	0	400	0
** CATEGORY TOTALS	<u>0</u>	<u>400</u>	<u>0</u>
62- BUILDINGS & STRUCTURES			
6200 BUILDINGS	0	0	40,000
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>40,000</u>
64- VEHICLES			
6404 HEAVY EQUIPMENT	34,500	0	0
** CATEGORY TOTALS	<u>34,500</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	===== 163,403	===== 145,865	===== 162,435

FUND: 625- CEMETERY

DIV: 028- CEMETERY

DEPT: 920 CEMETERY

ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
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PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
SENIOR CEMETERY WORKER	10	836-1272	01	01	01
CEMETERY MAINTENANCE WORKER	9	796-1211	01	01	01
			02	02	02

Debt Service

Cemetery Fund

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

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
Total Debt Service	\$8,910	\$0	\$0

FUND: 625- CEMETERY

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
57- DEBT SERVICE			
5701-01 DEBT SVC-IRRIGATION SYSTEM	8,910	0	0
** CATEGORY TOTALS	<u>8,910</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>8,910</u>	<u>0</u>	<u>0</u>

CITY OF BIG SPRING

CEMETERY PERMANENT CARE FUND

The Cemetery Permanent Care Fund is a Governmental Fund that accounts for a corpus balance that must be maintained for perpetual care of the cemetery. 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
2006-07**

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Restricted Fund Balance	\$351,512	\$351,512	\$351,512
<u>Receipts</u>			
Interest Income	9,674	16,000	18,000
Total Current Receipts	9,674	16,000	18,000
Total Funds Available	361,186	367,512	369,512
<u>Transfers-Out</u>			
Cemetery Fund	9,674	16,000	18,000
Total Transfers-Out	9,674	16,000	18,000
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 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
INTEREST INCOME			
4602 INTEREST INCOME	9,674	16,000	18,000
** CATEGORY TOTALS	<u>9,674</u>	<u>16,000</u>	<u>18,000</u>
*** DEPARTMENT TOTALS	=====9,674=====	=====16,000=====	=====18,000=====

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
58- TRANSFERS/OTHER FUNDS			
5817 TRANSFER TO CEMETERY FUND	9,674	16,000	18,000
** CATEGORY TOTALS	<u>9,674</u>	<u>16,000</u>	<u>18,000</u>
*** DEPARTMENT TOTALS	=====9,674=====	=====16,000=====	=====18,000=====

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
2006-07

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Balance	\$2,050,043	\$2,662,214	\$3,585,674
<u>Receipts</u>			
Revenues From Other Agencies	1,056,920	1,232,497	1,000,000
Miscellaneous	85,169	126,405	145,000
Total Receipts	1,142,089	1,358,902	1,145,000
Total Funds Available	3,192,132	4,021,116	4,730,674
<u>Expenditures</u>			
Personnel Services	127,457	130,121	149,927
Facilities	19,355	19,335	16,500
Office	12,597	11,651	11,800
Contractual Services	17,051	20,100	27,900
Insurance	8,448	7,721	8,500
Meetings and Workshops	9,543	4,354	10,500
Professional Development	4,275	4,428	5,000
Promotion	31,397	17,952	100,000
Economic/Community Development	296,891	203,775	443,729
Capital Outlay	2,904	16,005	10,000
Total Budgeted Expenditures	529,918	435,442	783,856
Increase (Decrease) in Fund Balance	612,171	923,460	361,144
Ending Fund Balance	\$2,662,214	\$3,585,674	\$3,946,818

**MOORE DEVELOPMENT FOR BIG SPRING, INC.
REVENUE BY SOURCE
2006-07**

<u>Source</u>	<u>ACTUAL</u> 2004-05	<u>ESTIMATED</u> 2005-06	<u>PROPOSED</u> 2006-07
<u>Revenue From Other Agencies</u>			
4020 City of Big Spring-Sales Tax	\$1,056,920	\$1,232,497	\$1,000,000
Subtotal	1,056,920	1,232,497	1,000,000
<u>Miscellaneous</u>			
4602 Interest Income	61,228	106,045	75,000
Rental Income	6,000	6,000	6,000
Other Sources	17,941	14,360	64,000
Subtotal	85,169	126,405	145,000
TOTAL	\$1,142,089	\$1,358,902	\$1,145,000

**MOORE DEVELOPMENT FOR BIG SPRING, INC.
EXPENDITURES BY DEPARTMENT
2006-07**

<u>Department</u>	<u>ACTUAL</u> <u>2004-05</u>	<u>ESTIMATED</u> <u>2005-06</u>	<u>PROPOSED</u> <u>2006-07</u>
Moore Development For Big Spring, Inc.	\$529,918	\$435,442	\$783,856
TOTAL	\$529,918	\$435,442	\$783,856

CITY OF BIG SPRING

CAPITAL REPLACEMENT FUND

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

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

Due to a reduction in interfund loans in 2006-07, the ending fund balance position in this fund will improve by approximately by \$203,000 by September 30, 2007, with an estimated ending fund balance of \$761,800.

CAPITAL REPLACEMENT FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2006-07

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Balance	\$599,252	\$539,725	\$559,117
<u>Receipts</u>			
General Fund	58,523	61,861	58,512
Utility Fund	206,382	249,406	304,227
Cemetery Fund	8,910	0	0
Interest Income	63,106	62,000	60,000
Other Income	13,052	11,000	10,000
Total Current Receipts	349,973	384,267	432,739
Total Funds Available	949,225	923,992	991,856
<u>Expenditures</u>			
Loans to General Fund	20,000	74,875	0
Loans to Utility Fund	389,500	275,000	215,000
Total Expenditures	409,500	349,875	215,000
<u>Transfers Out</u>			
Cemetery Fund	90,126	15,000	15,000
Total Transfers Out	90,126	15,000	15,000
Total Budgeted Expenditures	499,626	364,875	230,000
Increase (Decrease) in Fund Balance	(149,653)	19,392	202,739
Ending Fund Balance	\$539,725	\$559,117	\$761,856

**CAPITAL REPLACEMENT FUND
REVENUE BY SOURCE
2006-07**

<u>Source</u>	<u>ACTUAL</u> 2004-05	<u>ESTIMATED</u> 2005-06	<u>PROPOSED</u> 2006-07
Clarifier - Wastewater Plant	\$22,645	\$0	\$0
2002-03 WWTP Improvements	51,405	51,405	51,405
2003-04 Digester & Birdwell Lift Station	42,347	42,347	42,347
2003-04 Decant Basins	82,512	82,512	82,512
2004-05 Water Treatment Plant Projects	2,123	25,476	25,476
North Final Clarifier	5,350	32,097	32,097
2005-06 WWTP Renovations	0	15,569	62,275
2006-07 WTP Improvements	0	0	8,115
Automobiles-Police Department 2000	9,537	0	0
Water Slides	10,877	7,251	0
Telephone System Equipment	3,637	2,728	0
Caterpillar Dozer	34,095	34,095	34,095
Comanche Trail Park Restrooms	377	4,529	4,529
Comanche Trail Golf Carts	0	13,258	19,888
Cemetery Irrigation	8,910	0	0
Interest Income	63,106	62,000	60,000
Auction Proceeds	13,052	11,000	10,000
TOTAL	\$349,973	\$384,267	\$432,739

**CAPITAL REPLACEMENT FUND
EXPENDITURES BY DEPARTMENT
2006-07**

<u>Loans</u>	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Comanche Trail Park Restrooms	\$20,000	\$0	\$0
North Final Clarifier	277,000	0	0
Water Treatment Plant Projects	112,500	0	0
Wastewater Treatment Plant Renovations	0	275,000	0
Golf Carts	0	74,875	0
Water Treatment Plant Projects	0	0	215,000
Total Loans	409,500	349,875	215,000
 <u>Transfers Out</u>			
Cemetery Fund -			
Irrigation	55,626	0	0
Backhoe	34,500	0	0
Office Renovations	0	15,000	0
Chapel	0	0	15,000
Total Transfers Out	90,126	15,000	15,000
 TOTAL EXPENDITURES	 \$499,626	 \$364,875	 \$230,000

CITY OF BIG SPRING

CAPEHART SEWER LINE REPLACEMENT FUND

The City 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 \$67,703 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
2006-07**

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Balance	\$0	\$0	\$0
Receipts			
Grant Proceeds	338,434	0	0
Transfers-In	67,703	0	0
Total Current Receipts	406,137	0	0
Total Funds Available	406,137	0	0
Capital Outlay-Sewer Line Replacement	406,137	0	0
Total Expenditures	406,137	0	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 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
OTHER AGENCIES			
4227 COMM DEVELOPMENT BLOCK GRANT	338,434	0	0
** CATEGORY TOTALS	<u>338,434</u>	<u>0</u>	<u>0</u>
SERVICE FEES FROM OTHER FUNDS			
4811 TRANSFER FROM UTILITY FUND	67,703	0	0
** CATEGORY TOTALS	<u>67,703</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 406,137	<u>=====</u> 0	<u>=====</u> 0

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

DEPT: 710 CAPEHART SEWER LINE REPL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
62- BUILDINGS & STRUCTURES			
6214 CAPEHART SEWER LINE REPLACEMNT	406,137	0	0
** CATEGORY TOTALS	<u>406,137</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 406,137	<u>=====</u> 0	<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 wastewater services to the citizens of Big Spring, and prices for these services are set at a level that is expected to recover all costs associated with providing the services as well as generate a profit.

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

- Operating fund balances are those undesignated and unencumbered funds that are available for unexpected or emergency expenditures during the year. These balances are not appropriated but are utilized as needed and approved by the City Council.
- Operating fund reserves are funds that have been established by the financial master plan adopted by the City Council in 1980 and amended in 1998. 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 2006-07 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 \$121,564 at September 30, 2007. The 2006-07 budget includes capital expenses of \$420,000 to be funded through this restricted escrow account for water line replacement (\$200,000), backwash pump rehabilitation (\$25,000), wastewater treatment pump overhaul (\$50,000), two aeration tank diffusers (\$70,000) and tile replacement for four sludge drying beds (\$75,000).

CITY OF BIG SPRING

UTILITY FUND

(continued)

Included in the Utility Fund are transfers-out to the debt service fund for the 2002 Refunding bond series. The Utility Fund also reimburses the General Fund an administrative fee for services provided by other city departments. This fee is determined by a study prepared by an independent consultant and is budgeted at \$472,851 for this fiscal year. This budget includes an increase in salaries and benefits totaling \$52,338, which will fund a 2% cost of living adjustment (COLA) for all employees and a 2.5% merit increase for approximately half 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 there will be no significant increase in the cost of water in fiscal year 2006-07. Additionally, there are no increases in base water or sewer rates in this fiscal year.

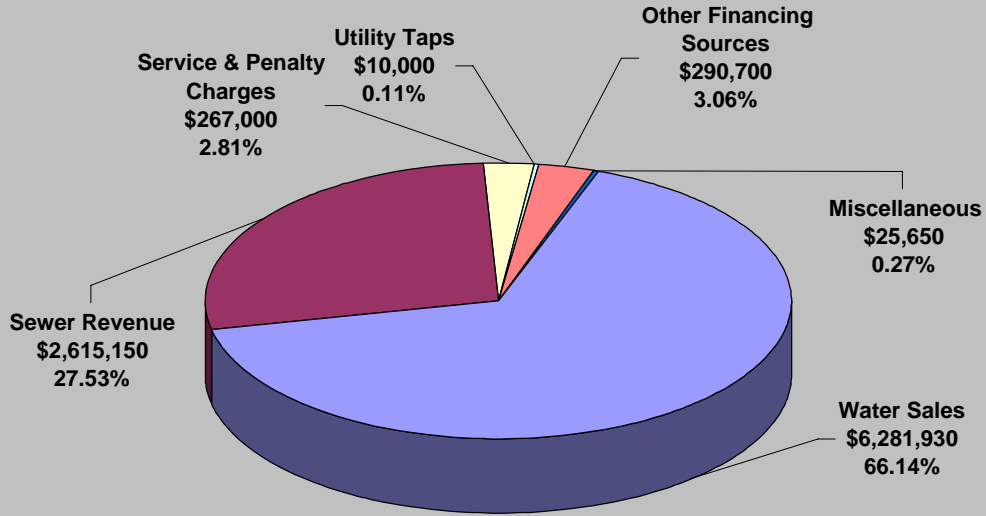
Capital expenses in the amount of \$710,700 are included in this year's budget. An estimated \$420,000 of that total will be funded from accumulated cash restricted through Council action specifically for capital purchases (as explained more fully earlier in this narrative). Of the remaining capital budget, \$215,000 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 2006-07 of \$8,115. Annual debt service for 2007-08 through 2010-11 will be \$48,688 with final debt service in 2011-12 in the amount of \$40,573. Total interest payments over the life of the loan will be approximately \$28,439.

The remaining capital expense of \$75,700, which is for a dump truck (\$70,000) and a drive-thru window (\$5,700), will be financed through a lease-purchase arrangement. Debt service will be spread over a five year period, with \$9,879 budgeted in the current fiscal year. Annual debt service for 2007-08 through 2010-11 is estimated to be \$16,935 with final debt service of \$7,056 in 2011-12.

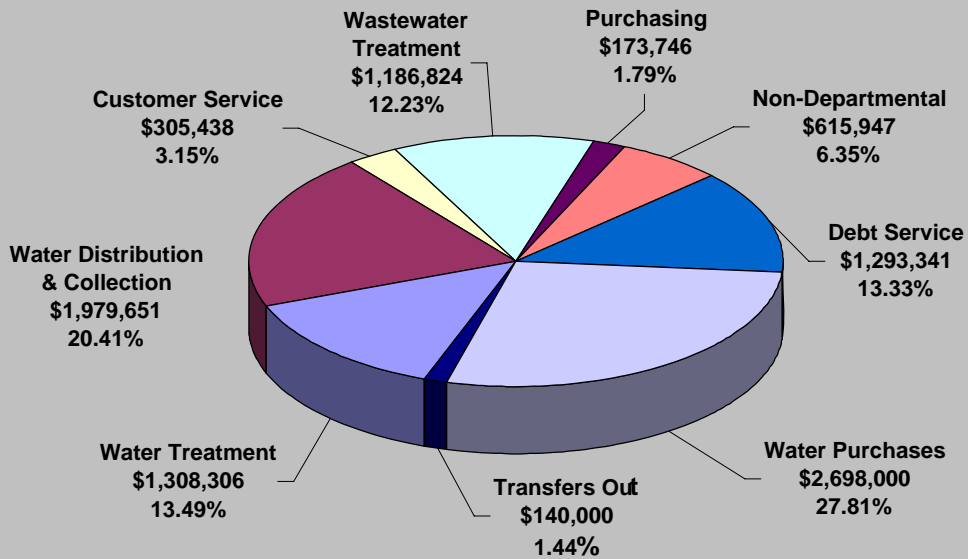
CITY OF BIG SPRING

FISCAL YEAR 2006-07

UTILITY FUND REVENUE



UTILITY FUND EXPENSES



UTILITY FUND
SUMMARY OF RECEIPTS AND EXPENSES
2006-07

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Unrestricted Fund Equity	\$679,330	\$918,959	\$1,026,203
Beginning Restricted Fund Equity	590,477	508,564	385,564
<u>Receipts</u>			
Water	5,676,401	6,000,000	6,281,930
Sewer Revenue	2,072,915	2,500,000	2,615,150
Service & Penalty Charges	262,463	280,000	267,000
Utility Taps	9,514	15,000	10,000
Utility System	5,114	7,500	7,500
Other Financing Sources	465,431	3,776,459	290,700
Miscellaneous	19,502	39,100	25,650
Total Current Receipts	8,511,340	12,618,059	9,497,930
Total Funds Available	9,781,147	14,045,582	10,909,697
<u>Expenses</u>			
Personnel Services	2,063,201	2,100,604	2,156,421
Supplies and Materials	2,946,858	4,674,904	3,256,625
Maintenance of Land	645	200	2,450
Maintenance of Structures	275,388	292,110	315,310
Maintenance of Equipment	503,564	430,127	387,060
Contractual Services	743,228	844,916	904,495
Miscellaneous	478,997	477,891	534,851
Debt Service - Equipment	366,982	381,477	745,766
Capital Outlay	354,539	2,886,230	710,700
Total Expenses	7,733,402	12,088,459	9,013,678
<u>Transfers-Out</u>			
Debt Service - Bonds	549,832	545,356	547,575
Other Funds	70,390	0	140,000
Total Transfers-Out	620,222	545,356	687,575
Total Budgeted Expenses	8,353,624	12,633,815	9,701,253
Increase (Decrease) in Restricted Fund Equity	(81,913)	(123,000)	(264,000)
Increase (Decrease) in Unrestricted Fund Equity	239,629	107,244	60,677
Ending Restricted Fund Equity	508,564	385,564	121,564
Ending Unrestricted Fund Equity	\$918,959	\$1,026,203	\$1,086,880

FUND: 405- WATER AND SEWER

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007	
GENERAL SALES & SERVICE				
4350	WATER SALES	5,676,401	6,000,000	6,281,930
4355	SEWAGE DISPOSAL	2,072,915	2,500,000	2,615,150
4361	LATE CHARGES	194,732	210,000	200,000
4363	SERVICE RESTORATION FEES	49,088	53,000	50,000
4364	NEW SERVICE FEES	18,643	17,000	17,000
4370	NEW WATER TAPS	4,380	10,000	5,000
4371	NEW SEWER TAPS	5,134	5,000	5,000
	** CATEGORY TOTALS	<u>8,021,293</u>	<u>8,795,000</u>	<u>9,174,080</u>
INTEREST INCOME				
4602	INTEREST INCOME	3,383-	10,000	11,000
4607	INTEREST INCOME ESCROW	17,521	28,000	12,000
	** CATEGORY TOTALS	<u>14,138</u>	<u>38,000</u>	<u>23,000</u>
SERVICE FEES FROM OTHER FUNDS				
4819	TRANSFERS FROM OTHER FUNDS	0	0	0
	** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>0</u>
MISCELLANEOUS				
4900	CASH OVER/(SHORT)	120-	0	0
4905	OTHER INCOME	917	0	0
4906	RETURNED CHECK FEES	3,644	450	2,000
4907	SALE OF GARBAGE BAGS	923	650	650
4915	UTILITY SYSTEM REPAIRS	1,889	0	0
4916	SEWER DUMPING AT WWTP	3,225	7,500	7,500
4921	OTHER FINANCING SOURCES	465,431	3,776,459	290,700
	** CATEGORY TOTALS	<u>475,909</u>	<u>3,785,059</u>	<u>300,850</u>
	*** DEPARTMENT TOTALS	<u>8,511,340</u>	<u>12,618,059</u>	<u>9,497,930</u>

**UTILITY FUND
EXPENSES BY DEPARTMENT
2006-07**

<u>Department</u>	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
705 Water Treatment	\$1,152,139	\$1,136,596	\$1,308,306
710 Water Distribution	1,769,879	1,824,505	1,979,651
735 Customer Service	327,530	1,723,096	305,438
740 Wastewater Treatment	1,070,872	2,253,168	1,186,824
745 Purchasing	136,118	154,273	173,746
000 Non-Departmental	486,251	1,917,344	615,947
000 Transfers Out	70,390	0	140,000
000 Debt Service - Bonds	549,832	545,356	547,575
000 Debt Service - Capital Equipment	374,829	381,477	745,766
000 Water Purchases	2,415,784	2,698,000	2,698,000
TOTAL	\$8,353,624	\$12,633,815	\$9,701,253

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 Phase II of in-house filter rehab at plant (filters #5 & #6)
- Completed in-house remodel of operations control room
- Completed in-house re-piping of inlet lines and valves to west recovery basins

GOALS:

- Continue Phase III in-house filter rehab at plant
- Repair / rehab of flocculators
- Replace main raw water valve at plant
- Repairs / rehab of Edwards, 708 and South Mountain storage tanks

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$391,099	\$399,837	\$411,338
51 – Supplies and Materials	275,320	272,325	273,325
52 – Maintenance of Land	195	200	2,000
53 – Maint. Of Bldgs/Structures	7,865	11,100	13,100
54 – Maintenance of Equipment	46,410	37,450	32,850
55 – Contractual Services	310,311	345,684	335,693
62 – Building & Structures	120,939	70,000	215,000
63 – Equipment	0	0	25,000
Total	\$1,152,139	\$1,136,596	\$1,308,306

Budget Highlights:

5119 – Chemicals – Chemicals for treatment process
 5124 – Postage – Cost to mail annual Consumer Confidence Report
 5311 – Maint. of Buildings – (RB) Remodel operations control room
 5322 – Maint. of Fences and Gates – (PB) Repairs to City Park storage tank area fencing
 5425 – Maint. of Machinery & Tools – Maintenance costs associated with all treatment plant components and 5 remote pump stations
 5515 – Hire of Equipment – Phillips Pond sludge removal
 5521 – Special Services - Lab analysis fees –Monthly analysis on finished water
 6213 – Water Treatment – (RB) Alum Renovation (\$50,000) (PB) Flocculator rehab \$100,000; raw water valve \$15,000; Edwards, 708, & South Mountain rehab \$80,000
 6213 - 01 – Filter Rehabilitation – (RB & PB) Filter rehab (\$20,000)
 6311 – Machinery & Equipment – (PB) Backwash pump & motor rehab \$25,000

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	235,095	242,208	246,630
5022 VACATION BUY BACK	1,227	3,089	3,100
5035 OVERTIME	35,162	30,000	30,000
5045 LONGEVITY	10,302	10,946	12,125
5050 RETIREMENT	27,929	28,387	31,933
5055 STANDBY PAY	5,320	5,200	5,200
5060 GROUP INSURANCE	39,470	38,862	38,861
5065 WORKERS' COMPENSATION	12,158	13,947	15,328
5070 RETIREMENT-DEFERRED COMP	15,898	16,059	16,368
5075 LIFE & DISABILITY INSURANCE	5,415	6,383	6,506
5080 MEDICARE	2,881	2,596	3,127
5085 UNEMPLOYMENT TAXES	242	2,160	2,160
** CATEGORY TOTALS	391,099	399,837	411,338
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,241	2,200	2,400
5112 FOOD SUPPLIES	132	150	150
5114 WEARING APPAREL	2,249	3,000	3,000
5116 GASOLINE, OIL, & GREASE	5,656	8,000	8,800
5117 MINOR APPARATUS	6,056	5,000	5,000
5118 JANITORIAL SUPPLIES	804	900	900
5119 CHEMICALS	176,448	170,000	170,000
5120 MEDICAL AND SURGICAL	0	75	75
5123 OTHER SUPPLIES	735	700	700
5124 POSTAGE	2,062	2,300	2,300
5128 UTILITIES	78,937	80,000	80,000
** CATEGORY TOTALS	275,320	272,325	273,325
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	195	200	2,000
** CATEGORY TOTALS	195	200	2,000
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	1,089	4,000	3,000
5313 MAINT. OF TREATMENT PLANTS	5,695	6,000	5,000
5317 MAINT. OF STANDPIPES & RESERV	145	100	100

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
53- MAINTENANCE BUILDINGS & STRUCTURES			
5322 MAINTENANCE OF FENCES & GATES	936	1,000	5,000
** CATEGORY TOTALS	7,865	11,100	13,100
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	503	500	900
5412 VEHICLE MAINTENANCE	4,078	10,000	5,000
5413 MAINTENANCE OF FIRE APPARATUS	48	100	100
5415 MAINTENANCE OF RADIOS	384	500	500
5417 MAINTENANCE OF MOWERS	1,388	500	500
5419 MAINTENANCE OF PIPE LINES	344	400	400
5421 MAINTENANCE OF SIGNAL SYSTEMS	0	150	150
5422 MAINT HEATING & COOLING SYSTEM	270	300	300
5425 MAINT. MACHINERY, TOOLS, PUMPS	39,395	25,000	25,000
** CATEGORY TOTALS	46,410	37,450	32,850
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,421	3,000	3,000
5515 HIRE OF EQUIPMENT	24,611	25,000	25,000
5520 INSURANCE	3,604	2,827	4,943
5521 SPECIAL SERVICES	18,568	13,000	15,000
5521-05 SPECIAL SERVICES-ENGINEERS	0	10,000	2,500
5521-14 SPECIAL SERVICES-TCEQ	5,257	4,457	4,500
5525 ADVERTISING	787	200	200
5530 TRAVEL EXPENSE	1,471	2,500	2,850
5540 DUES & SUBSCRIPTIONS	1,892	1,800	1,800
5541 PERMITS, LICENSES, TESTING FEES	2,534	700	900
5550 ELECTRICITY	247,572	280,000	272,800
5555 EDUCATION & TRAINING	505	600	600
5560 GAS FOR HEATING	1,089	1,600	1,600
** CATEGORY TOTALS	310,311	345,684	335,693
62- BUILDINGS & STRUCTURES			
6213 WATER TREATMENT	43,359	50,000	195,000
6213-01 FILTER REHABILITATION	17,298	20,000	20,000
6213-03 SLUDGE MANAGEMENT PLAN	60,282	0	0
** CATEGORY TOTALS	120,939	70,000	215,000

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
63- EQUIPMENT			
6311 MACHINERY AND EQUIPMENT	0	0	25,000
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>25,000</u>
*** DEPARTMENT TOTALS	<u>1,152,139</u>	<u>1,136,596</u>	<u>1,308,306</u>

	PAY GRADE	BEGINNING PAY	PERSONNEL SCHEDULE		
			2004-2005	2005-2006	2006-2007
WATER & WASTEWATER MANAGER	22	1669-2540	01	01	01
WATER TREATMENT SUPERVISOR	16	1124-1711	01	01	01
SR. PLANT OPERATOR	14	1019-1550	01	01	01
PLANT OPERATOR	12	923-1404	05	05	05
			08	08	08

Dept. 710 – Distribution and Collection

Utility Fund

The Distribution and Collection (D & C) Department provides for the operation, maintenance and construction of the City's water distribution and wastewater collection system as well as meter testing and administration of the utilities division. In FY 2005-06, department personnel repaired 199 main brakes ranging from ¾" to 20" in size.

ACHIEVEMENTS:

- Implemented new phase for GPS mapping of the City's utilities
- Continued to realize a reduction in water main breaks due to our water main construction program
- Completed the change-out of 70% of the reported zero consumption meters in the system

GOALS:

- Continue GPS mapping program of the City infrastructure to be used for long-term record keeping and accuracy.
- Replace several dysfunctional fire hydrants in the system identified by the fire department in annual testing
- Continue to replace meters that are identified as zero consumption by the water office and complete our AMR installation (Automated Meter Reading)

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$935,399	\$959,760	\$1,024,708
51 – Supplies and Materials	85,383	108,800	117,400
53 – Maint. of Bldg./Structures	255,298	262,450	262,450
54 – Maint. of Equipment	283,949	263,650	224,800
55 – Contractual Services	62,506	72,982	78,293
56 – Judgments & Damages	2,489	6,863	2,000
63 – Equipment	104,767	150,000	200,000
64 – Vehicles	40,088	0	70,000
Total	\$1,769,879	\$1,824,505	\$1,979,651

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
- 5515 – Hire of Equipment – Annual backhoe leases
- 6316 – Distribution Lines – Annual line replacement program
- 6404 – Heavy Equipment – (PB) – 14 cubic yard dump truck

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	590,842	590,601	627,099
5015 AUTO ALLOWANCE	0	0	6,000
5021 TERMINATION PAY	1,196	896	500
5022 VACATION BUY BACK	3,658	3,316	4,000
5035 OVERTIME	55,723	65,000	65,000
5045 LONGEVITY	8,841	9,505	9,604
5050 RETIREMENT	65,105	66,371	77,959
5055 STANDBY PAY	13,100	13,000	13,000
5060 GROUP INSURANCE	104,358	108,386	114,243
5065 WORKERS' COMPENSATION	31,568	34,124	34,737
5070 RETIREMENT-DEFERRED COMP	37,006	37,547	39,959
5075 LIFE & DISABILITY INSURANCE	12,802	14,923	15,882
5080 MEDICARE	9,985	9,881	10,515
5085 UNEMPLOYMENT TAXES	1,215	6,210	6,210
** CATEGORY TOTALS	935,399	959,760	1,024,708
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	5,563	5,000	5,000
5112 FOOD SUPPLIES	289	300	300
5114 WEARING APPAREL	10,831	10,000	10,000
5116 GASOLINE, OIL, & GREASE	46,759	76,000	83,600
5117 MINOR APPARATUS	18,984	14,000	15,000
5118 JANITORIAL SUPPLIES	726	600	600
5119 CHEMICALS	212	800	800
5120 MEDICAL & SURGICAL SUPPLIES	26	100	100
5123 OTHER SUPPLIES	1,586	1,700	1,700
5124 POSTAGE	407	300	300
** CATEGORY TOTALS	85,383	108,800	117,400
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	480	450	450
5314 MAINTENANCE OF SANITARY SEWERS	12,760	12,000	12,000
5318 MAINT. PAVED & UNPAVED STREETS	242,058	250,000	250,000
** CATEGORY TOTALS	255,298	262,450	262,450
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	0	600	250

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	147,300	155,000	120,000
5413 FIRE APPARATUS	0	50	50
5415 RADIO	2,477	2,500	2,500
5419 MAINTENANCE OF PIPE LINES	68,054	70,000	70,000
5420 METERS AND SETTINGS	64,271	35,000	30,000
5425 MAINT. MACHINERY, TOOLS, PUMPS	1,847	500	2,000
** CATEGORY TOTALS	<u>283,949</u>	<u>263,650</u>	<u>224,800</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	4,696	5,200	5,200
5515 HIRE OF EQUIPMENT	42,442	44,000	44,000
5520 INSURANCE	6,433	8,082	8,693
5521-05 SPECIAL SERVICES-ENGINEERS	2,846	10,000	15,000
5525 ADVERTISING	214	0	0
5530 TRAVEL EXPENSE	2,840	4,000	4,000
5540 DUES & SUBSCRIPTIONS	1,993	200	200
5541 PERMITS,LICENSES,TESTING FEES	804	1,000	700
5555 EDUCATION & TRAINING	238	500	500
** CATEGORY TOTALS	<u>62,506</u>	<u>72,982</u>	<u>78,293</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	2,489	6,863	2,000
** CATEGORY TOTALS	<u>2,489</u>	<u>6,863</u>	<u>2,000</u>
63- EQUIPMENT			
6316 DISTRIBUTION LINES	104,767	150,000	200,000
** CATEGORY TOTALS	<u>104,767</u>	<u>150,000</u>	<u>200,000</u>
64- VEHICLES			
6401 MOTOR VEHICLES	40,088	0	0
6404 HEAVY EQUIPMENT	0	0	70,000
** CATEGORY TOTALS	<u>40,088</u>	<u>0</u>	<u>70,000</u>
*** DEPARTMENT TOTALS	<u>1,769,879</u>	<u>1,824,505</u>	<u>1,979,651</u>

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
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PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
DIRECTOR OF PUBLIC WORKS	24	2034-3095	01	01	01
D & C MANAGER	22	1669-2540	01	01	01
D & C SUPERINTENDENT	19	1304-1984	01	01	01
UTILITY CONST. SUPERVISOR	16	1124-1711	01	01	01
ENGINEERING DESIGN TECHNICIAN	16	1124-1711	01	00	00
SR. UTILITY SERVICE WORKER	12	923-1404	09	09	09
ADMINISTRATIVE ASSISTANT	12	923-1404	01	01	01
ADMINISTRATIVE TECHNICIAN	10	836-1272	01	01	01
UTILITY SERVICE WORKER	9	796-1211	09	09	09
			25	24	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:

- Coordinated with Distribution and Collections Department on water meter inventory as well as zero consumption meters
- Implemented a direct credit card payment system

GOALS:

- Implement an Automated Meter Reading (AMR) System
- Reorganize water office operations to take full advantage of the new (AMR) system efficiency

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$257,812	\$242,441	\$218,972
51 – Supplies and Materials	51,068	58,800	59,800
54 – Maintenance of Equipment	12,560	13,152	13,213
55 – Contractual Services	6,090	6,355	7,753
63 – Equipment	0	1,402,348	5,700
Total	\$327,530	\$1,723,096	\$305,438

Budget Highlights:

5010 – Salaries – Reduction due to AMR system

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

5117 – Minor Apparatus – Meter locks and miscellaneous tools

5521 – Special Services – Collection agency fees and bee extermination

6310 – Furniture & Fixtures – (RB) Automated Meter Reading System (PB) Drive thru window replacement

FUND: 405- WATER AND SEWER

DIV: 002- FINANCE

DEPT: 735 WATER OFFICE-CUSTOMER SVC

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	185,150	171,327	151,943
5021 TERMINATION PAY	149	442	0
5022 VACATION BUY BACK	456	390	500
5035 OVERTIME	186-	200	500
5045 LONGEVITY	2,295	2,546	2,685
5050 RETIREMENT	18,545	16,993	16,730
5060 GROUP INSURANCE	28,781	27,462	27,461
5065 WORKERS' COMPENSATION	4,569	5,497	3,293
5070 RETIREMENT-DEFERRED COMP	10,487	9,613	8,575
5075 LIFE & DISABILITY INSURANCE	4,344	3,821	3,408
5080 MEDICARE	2,768	2,530	2,257
5085 UNEMPLOYMENT TAXES	454	1,620	1,620
** CATEGORY TOTALS	257,812	242,441	218,972
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	12,283	13,500	14,000
5112 FOOD SUPPLIES	164	150	150
5114 WEARING APPAREL	1,110	1,100	700
5116 GASOLINE, OIL, & GREASE	5,509	9,000	9,900
5117 MINOR APPARATUS	1,348	1,000	1,000
5120 MEDICAL & SURGICAL SUPPLIES	14	50	50
5124 POSTAGE	29,733	33,000	33,000
5126 MERCHANDISE FOR SALES	907	1,000	1,000
** CATEGORY TOTALS	51,068	58,800	59,800
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	7,344	8,552	8,813
5412 VEHICLE MAINTENANCE	4,637	4,000	4,000
5415 MAINTENANCE OF RADIOS	491	500	300
5420 MAINT. OF METERS AND SETTINGS	88	100	100
** CATEGORY TOTALS	12,560	13,152	13,213
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,446	1,500	1,800
5520 INSURANCE	1,412	1,629	1,857
5521 SPECIAL SERVICES	2,397	2,500	2,500

FUND: 405- WATER AND SEWER DIV: 002- FINANCE
 DEPT: 735 WATER OFFICE-CUSTOMER SVC

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
55- CONTRACTUAL SERVICES			
5530 TRAVEL EXPENSE	121	0	250
5540 DUES AND SUBSCRIPTIONS	135	126	126
5541 PERMITS, LICENSES, & TESTING FEES	369	0	720
5555 EDUCATION AND TRAINING	210	600	500
** CATEGORY TOTALS	<u>6,090</u>	<u>6,355</u>	<u>7,753</u>
63- EQUIPMENT			
6310 FURNITURE & FIXTURES	0	1,402,348	5,700
** CATEGORY TOTALS	<u>0</u>	<u>1,402,348</u>	<u>5,700</u>
*** DEPARTMENT TOTALS	<u>327,530</u>	<u>1,723,096</u>	<u>305,438</u>

PERSONNEL SCHEDULE					
	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
CUSTOMER SERVICE SUPERVISOR	16	1124-1711	01	01	01
UTILITY BILLING TECHNICIAN	12	923-1404	01	01	01
CUSTOMER SERVICE TECHNICIAN	12	923-1404	02	02	02
CUSTOMER SERVICE CLERK	10	836-1272	02	02	02
METER READER	9	796-1211	02	02	02
			<u>08</u>	<u>08</u>	<u>08</u>

Dept. 740 – Wastewater Treatment

Utility Fund

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

ACHIEVEMENTS:

- Completed rehab of secondary sludge digester, north final clarifier, primary grit system
- Replaced all tiles in drying beds #1 - 4
- Began repairs to south final clarifier, west sand filter, aeration blowers, and digester flare system
- Maintained TCEQ certification (Grade D or higher) for 100% of plant personnel

GOALS:

- Repairs to aeration basin
- Replace tiles in four sludge drying beds
- Repair / rehab of plant water pump station
- Maintain 100% compliance with TCEQ rules and regulations
- Maintain/upgrade certification levels for all employees

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$396,547	\$411,840	\$410,229
51 – Supplies and Materials	110,296	98,000	100,500
53 – Maint. of Bldgs/Structures	10,338	14,400	18,900
54 – Maintenance of Equipment	159,825	114,000	114,000
55 – Contractual Services	305,121	351,046	348,195
62 – Building & Structures	64,380	1,263,882	195,000
63 – Equipment	24,365	0	0
Total	\$1,070,872	\$2,253,168	\$1,186,824

Budget Highlights:

- 5117 – Minor Apparatus – Lab supplies – (PB) Lab microscope, filters & sampling bottles, muffle furnace
- 5119 – Chemicals – Chemicals used in the treatment process Siemens project – low side pump, relifts, RAS & SCADA \$666,882
- 5311 – Building Maintenance – (PB) Replace doors around plant facility
- 5322 – Fences and Gates – (PB) Fence around Birdwell Lift Station
- 5425 – Maintenance Machinery & Tools – (RB) West sand filter rehab \$18,000, digester flare system (\$40,000), relift pump rehab \$25,000, and digester recirculation pumps \$15,000 (PB) Routine maintenance and replacement of plant components
- 6213 – Treatment Plants – (RB) 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 (PB) Water pump station overhaul \$50,000; sludge drying beds #5 - 8 \$75,000; Aeration Tank Diffuser Replacement. \$70,000

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	230,747	251,292	254,591
5021 TERMINATION PAY	2,326	378	0
5022 VACATION BUY BACK	3,732	3,360	4,000
5035 OVERTIME	41,011	35,000	26,675
5045 LONGEVITY	5,914	5,950	6,248
5050 RETIREMENT	29,106	29,171	32,652
5055 STANDBY PAY	3,915	3,900	3,900
5060 GROUP INSURANCE	46,473	45,423	43,823
5065 WORKERS' COMPENSATION	6,582	7,531	8,119
5070 RETIREMENT-DEFERRED COMP	16,523	16,503	16,736
5075 LIFE & DISABILITY INSURANCE	5,627	6,559	6,651
5080 MEDICARE	4,337	4,343	4,404
5085 UNEMPLOYMENT TAXES	254	2,430	2,430
** CATEGORY TOTALS	396,547	411,840	410,229
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	422	1,000	1,000
5112 FOOD SUPPLIES	128	150	150
5114 WEARING APPAREL	4,350	4,000	4,000
5116 GASOLINE, OIL, & GREASE	8,876	11,500	12,500
5117 MINOR APPARATUS	4,593	6,000	7,500
5118 JANITORIAL SUPPLIES	1,103	600	600
5119 CHEMICALS	83,860	70,000	70,000
5122 BOTANICAL & AGRICULTURAL	99	100	100
5123 OTHER SUPPLIES	2,274	1,100	1,100
5124 POSTAGE	83	50	50
5128 UTILITIES	4,508	3,500	3,500
** CATEGORY TOTALS	110,296	98,000	100,500
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	618	500	5,000
5313 MAINT. OF TREATMENT PLANTS	8,937	10,000	10,000
5314 MAINTENANCE OF SANITARY SEWERS	783	200	200
5318 MAINT. PAVED & UNPAVED STREETS	0	200	200
5322 FENCES AND GATES	0	3,500	3,500
** CATEGORY TOTALS	10,338	14,400	18,900
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	15,318	11,500	11,500

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
54- MAINTENANCE OF EQUIPMENT			
5413 MAINT OF FIRE APPARATUS	130	150	150
5415 MAINTENANCE OF RADIOS	454	550	550
5417 MAINTENANCE OF MOWERS	448	500	500
5419 MAINTENANCE OF PIPE LINES	862	500	500
5421 MAINTENANCE OF SIGNAL SYSTEM	0	500	500
5422 MAINT HEATING & COOLING SYSTEM	0	300	300
5425 MAINT. MACHINERY, TOOLS, PUMPS	142,613	100,000	100,000
** CATEGORY TOTALS	<u>159,825</u>	<u>114,000</u>	<u>114,000</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,436	2,500	2,500
5515 HIRE OF EQUIPMENT	4,137	1,000	3,000
5520 INSURANCE	2,183	2,831	3,385
5521 SPECIAL SERVICES	22,119	22,000	20,000
5521-05 SPECIAL SERVICES-ENGINEERS	14,423	8,000	8,000
5521-14 SPECIAL SERVICES-TCEQ	17,965	18,865	19,000
5525 ADVERTISING	892	100	100
5530 TRAVEL EXPENSE	1,054	2,000	3,050
5540 DUES & SUBSCRIPTIONS	95	150	150
5541 PERMITS,LICENSES,TESTING FEES	2,613	500	750
5545 FREIGHT	8	0	0
5550 ELECTRICITY	234,094	275,000	270,160
5555 EDUCATION & TRAINING	246	100	100
5560 GAS FOR HEATING	2,856	18,000	18,000
** CATEGORY TOTALS	<u>305,121</u>	<u>351,046</u>	<u>348,195</u>
62- BUILDINGS & STRUCTURES			
6213 TREATMENT PLANTS	64,380	1,263,882	195,000
** CATEGORY TOTALS	<u>64,380</u>	<u>1,263,882</u>	<u>195,000</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	24,365	0	0
** CATEGORY TOTALS	<u>24,365</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 1,070,872	<u>=====</u> 2,253,168	<u>=====</u> 1,186,824

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

ACTUAL	ESTIMATED	PROPOSED
2004-2005	2005-2006	2006-2007

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
WASTEWATER TREAT.PLANT SUPER.	16	1124-1711	01	01	01
SR. PLANT OPERATOR	14	1019-1550	02	02	02
PLANT OPERATOR	12	923-1404	06	06	06
			09	09	09

Dept. 745 – Material Control

Utility Fund

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

ACHIEVEMENTS:

- Implemented new buying procedures for quicker reaction to volatility in market prices

GOALS:

- Relocate offices to Southside of warehouse to enhance inventory control
- Monitor market prices and state contract bid pricing

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$82,344	\$86,726	\$91,174
51 – Supplies and Materials	6,447	6,750	7,600
52 – Maintenance of Land	450	0	450
53 – Maint. of Bldg./Structures	1,568	300	20,000
54 – Maintenance of Equipment	819	1,875	2,197
55 – Contractual Services	44,490	58,622	52,325
Total	\$136,118	\$154,273	\$173,746

Budget Highlights:

5110 – Office Supplies – (PB) Replace computer workstation
5311 – Maintenance of Buildings – (PB) Renovate rear of warehouse to relocate purchasing and receiving offices
5411 – Maint. of Furniture & Fixtures – (PB) – Annual maintenance fee on inventory system software
5535 – Rent – Rental contract with Airpark for lease of warehouse

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 745 MATERIAL CONTROL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	52,887	56,385	58,286
5015 AUTO ALLOWANCE	0	0	1,200
5035 OVERTIME	1,920	1,300	1,000
5045 LONGEVITY	210	296	515
5050 RETIREMENT	5,783	5,901	6,837
5055 STANDBY PAY	2,610	2,600	2,600
5060 GROUP INSURANCE	9,038	9,462	9,461
5065 WORKERS' COMPENSATION	4,286	4,699	4,916
5070 DEFERRED COMP	3,276	3,338	3,504
5075 LIFE & DISABILITY INSURANCE	1,269	1,327	1,393
5080 MEDICARE	860	878	922
5085 UNEMPLOYMENT COMPENSATION	205	540	540
** CATEGORY TOTALS	<u>82,344</u>	<u>86,726</u>	<u>91,174</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,465	2,500	3,500
5112 FOOD SUPPLIES	0	100	100
5114 WEARING APPAREL	531	550	600
5116 GASOLINE, OIL AND GREASE	211	300	350
5117 MINOR APPARATUS	722	1,000	700
5118 JANITORIAL SUPPLIES	321	300	300
5123 OTHER SUPPLIES	24	0	0
5124 POSTAGE	252	300	300
5126 MERCHANDISE FOR SALES	150	0	0
5128 UTILITIES	1,771	1,700	1,750
** CATEGORY TOTALS	<u>6,447</u>	<u>6,750</u>	<u>7,600</u>
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	450	0	450
** CATEGORY TOTALS	<u>450</u>	<u>0</u>	<u>450</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	1,568	300	20,000
** CATEGORY TOTALS	<u>1,568</u>	<u>300</u>	<u>20,000</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. OF FURNITURE & FIXTURES	0	300	1,622

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 745 MATERIAL CONTROL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
54- MAINTENANCE OF EQUIPMENT			
5412 MAINTENANCE OF VEHICLES	448	1,000	0
5413 FIRE APPARATUS	48	75	75
5422 MAINT HEATING & COOLING SYSTEM	323	400	400
5425 MAINTENANCE OF MACHINERY	0	100	100
** CATEGORY TOTALS	<u>819</u>	<u>1,875</u>	<u>2,197</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,491	1,600	1,600
5520 INSURANCE	33	142	145
5525 ADVERTISING	302	200	500
5530 TRAVEL EXPENSE	0	0	1,500
5535 RENT	25,869	39,780	39,780
5540 DUES & SUBSCRIPTIONS	683	200	200
5550 ELECTRICITY	9,651	11,200	3,100
5560 GAS FOR HEATING	6,461	5,500	5,500
** CATEGORY TOTALS	<u>44,490</u>	<u>58,622</u>	<u>52,325</u>
*** DEPARTMENT TOTALS	<u>=====</u> 136,118	<u>=====</u> 154,273	<u>=====</u> 173,746

PERSONNEL SCHEDULE

PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
PURCHASING AGENT	19 1304-1984	01	01	01
INVENTORY SPECIALIST	10 836-1272	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 2004-05	Revised 2005-06	Proposed 2006-07
51 – Supplies and Materials	\$2,418,346	\$4,130,229	\$2,698,000
53 – Maintenance of Bldgs	319	3,860	860
55 – Contractual Services	6,864	10,227	82,236
56 – Miscellaneous	476,507	471,028	532,851
Total	\$2,902,035	\$4,615,344	\$3,313,947

Budget Highlights:

5128 – Utilities – Water purchases from CRMWD

5117 – Minor Apparatus – (RB) Lighting, plumbing and HVAC improvements associated with energy conservation program \$1,432,229

5326 – Misc. Improvements – (RB) Expense of repairs and lowering of radio tower \$3,000

5521 – Special Services – (PB) Annual performance assurance and annual reporting by Siemens Building Technologies for energy conservation project \$72,000

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 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
51- SUPPLIES & MATERIALS			
5117 MINOR APPARATUS	0	1,432,229	0
5123 OTHER SUPPLIES	2,562	0	0
5128 UTILITIES	2,415,784	2,698,000	2,698,000
** CATEGORY TOTALS	<u>2,418,346</u>	<u>4,130,229</u>	<u>2,698,000</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	319	860	860
5326 MISCELLANEOUS IMPROVEMENTS	0	3,000	0
** CATEGORY TOTALS	<u>319</u>	<u>3,860</u>	<u>860</u>
55- CONTRACTUAL SERVICES			
5520 INSURANCE	87	431	440
5521 SPECIAL SERVICES	4,362	5,400	77,400
5521-17 BANK CHARGES	519	2,500	2,500
5535 RENT	1,896	1,896	1,896
** CATEGORY TOTALS	<u>6,864</u>	<u>10,227</u>	<u>82,236</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES	402,564	411,028	472,851
5643 BAD DEBT WRITE-OFF	73,943	60,000	60,000
** CATEGORY TOTALS	<u>476,507</u>	<u>471,028</u>	<u>532,851</u>
*** DEPARTMENT TOTALS	<u>=====</u> 2,902,035	<u>=====</u> 4,615,344	<u>=====</u> 3,313,947

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 2004-05	Revised 2005-06	Proposed 2006-07
Total Debt Service	\$374,829	\$381,477	\$745,766

Transfers to Other Funds

Utility Fund

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
Transfer to I & S 2002	\$549,832	\$545,356	\$547,575
Transfer to General Fund	2,687	0	140,000
Transfer to Capehart Fund	67,703	0	0
Total	\$620,222	\$545,356	\$687,575

FUND: 405- WATER AND SEWER

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
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	1,437-	0	0
5701-07 DEBT SVC-PRIMARY CLARIFIER	22,645	0	0
5701-08 DEBT SVC-2000-01 PACKAGE	47,341	11,835	0
5701-09 DEBT SVC-2001-02 EQUIPMENT	23,097	23,097	15,398
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	28,794	28,794	28,794
5701-13 DEBT SVC-03-04 WTP BASINS	82,512	82,512	82,512
5701-14 DEBT SVC-03-04 WWTP PROJECTS	42,347	42,347	42,347
5701-15 DEBT SVC-2004-05 EQUIPMENT	10,862	16,293	16,293
5701-16 DEBT SVC-2004-05 WTP PROJECTS	2,123	25,477	25,477
5701-17 DEBT SVC-2004-05 CLARIFIER	5,349	32,097	32,097
5701-18 DEBT SVC-05-06 WWTP PROJECTS	0	15,569	62,275
5701-19 DEBT SVC-05-06 SIEMENS PROJECT	0	0	319,123
5701-20 DEBT SVC-2006-07 EQUIPMENT	0	0	9,879
5701-21 DEBT SVC-2006-07 WTP PROJECTS	0	0	8,115
5731 INTEREST	10,193	10,300	10,300
** CATEGORY TOTALS	<u>366,982</u>	<u>381,477</u>	<u>745,766</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	374,829	381,477	745,766

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

DIV: 080- INTERGOVERNMENTAL EXPENDI

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
58- TRANSFERS/OTHER FUNDS			
5806 TRANSFER I&S 2002	549,832	545,356	547,575
5809 TRANSFER TO GENERAL FUND	2,687	0	140,000
5814 TRANSFER TO CAPEHART FUND	67,703	0	0
** CATEGORY TOTALS	<u>620,222</u>	<u>545,356</u>	<u>687,575</u>
*** DEPARTMENT TOTALS	=====620,222=====	=====545,356=====	=====687,575=====

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 was drawn down by \$58,500, of which \$23,500 was for the City's match on the runway overlay grant and \$35,000 was for the purchase of a used backhoe. Restricted fund reserves will be reduced by \$106,000 in 2006-07, of which \$100,000 will be for the City's portion of the construction of a hangar (partially funded by TxDOT's non-primary entitlement grant) and \$6,000 will be used to update the Airport Layout Plan. It is estimated that the balance in the restricted investment account at the end of 2006-07 will be \$1,443,584.

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 2006-07 are estimated to be \$103,178. Raises for the Airpark employees are budgeted at \$8,655 in 2006-07, which includes increases in salary and benefits.

There are two Texas Department of Transportation (TxDOT) – Aviation Division grants that will be funded in 2006-07. 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 involves the expenditure of \$60,000 to update the Airport Layout Plan, and will be funded through grant proceeds of \$54,000 and \$6,000 City match.

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.



AIRPARK FUND
SUMMARY OF RECEIPTS AND EXPENSES
2006-07

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Unrestricted Fund Equity	\$11,552	\$74,432	\$50,642
Beginning Restricted Fund Reserves	1,771,584	1,608,084	1,549,584
<u>Receipts</u>			
Rentals	561,589	580,855	605,855
Revenue From Property	76,720	86,200	79,000
Contributions	30,000	241,500	234,000
Other Financing Sources	0	66,428	25,000
Miscellaneous Revenue	51,229	70,420	75,420
Total Current Receipts	719,538	1,045,403	1,019,275
Total Funds Available	2,502,674	2,727,919	2,619,501
<u>Expenses</u>			
Personnel Services	298,648	306,358	322,248
Supplies and Materials	43,161	110,393	53,020
Maintenance of Structures	115,477	159,000	129,000
Maintenance of Equipment	44,857	33,500	31,150
Contractual Services	141,971	132,859	192,690
Sundry Charges	104,011	99,393	108,178
Capital Outlay	63,500	276,635	267,000
Debt Service	8,533	9,555	17,493
Total Expenses	820,158	1,127,693	1,120,779
Increase (Decrease) in Restricted Fund Reserves	(163,500)	(58,500)	(106,000)
Increase (Decrease) in Unrestricted Fund Equity	62,880	(23,790)	4,496
Ending Restricted Fund Reserves	1,608,084	1,549,584	1,443,584
Ending Unrestricted Fund Equity	\$74,432	\$50,642	\$55,138

FUND: 410- AIRPARK

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
INTEREST INCOME			
4602 INTEREST INCOME	49,128	70,000	75,000
** CATEGORY TOTALS	<u>49,128</u>	<u>70,000</u>	<u>75,000</u>
PROPERTIES			
4707 MINERAL LEASE	2,183	5,000	5,000
4709 LEASE OF LAND	74,537	81,200	74,000
4731 BUILDING RENTAL	560,587	580,000	605,000
4732 EQUIPMENT RENTAL	1,002	855	855
** CATEGORY TOTALS	<u>638,309</u>	<u>667,055</u>	<u>684,855</u>
MISCELLANEOUS			
4905 OTHER INCOME	2,076	420	420
4906 RETURNED CHECK FEES	25	50	0
4921 OTHER FINANCING SOURCES	0	66,378	25,000
4931 CONTRIBUTIONS	30,000	241,500	234,000
** CATEGORY TOTALS	<u>32,101</u>	<u>308,348</u>	<u>259,420</u>
*** DEPARTMENT TOTALS	<u>719,538</u>	<u>1,045,403</u>	<u>1,019,275</u>

**AIRPARK FUND
EXPENSES BY DEPARTMENT
2006-07**

<u>Department</u>	<u>ACTUAL 2004-05</u>	<u>ESTIMATED 2005-06</u>	<u>PROPOSED 2006-07</u>
Airpark	\$811,625	\$1,118,138	\$1,103,286
Debt Service	8,533	9,555	17,493
TOTAL	\$820,158	\$1,127,693	\$1,120,779

Dept. 610 – Airpark

Airpark Fund

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

ACHIEVEMENTS

- 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
- Began engineering and design for the Runway Overlay project funded through TX DOT

GOALS:

- Construct new aircraft T-Hangars
- Continue landscaping program to improve facility image
- Continue engineering and design for the Runway Overlay project funded through TX DOT

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$298,648	\$306,358	\$322,248
51 – Supplies and Materials	43,161	110,393	53,020
53 – Maint. of Bldg./Structures	115,476	159,000	129,000
54 – Maintenance of Equipment	44,857	33,500	31,150
55 - Contractual Services	141,972	132,859	192,690
56 – Miscellaneous	104,011	99,393	108,178
62 – Building & Structures	63,500	235,000	250,000
63 – Equipment	0	6,635	0
64 – Vehicles	0	35,000	17,000
Total	\$811,625	\$1,118,138	\$1,103,286

Budget Highlights:

5117 – Minor Apparatus – (RB) Lighting, plumbing & HVAC improvements related to energy conservation project (\$59,743)
 5122 – Botanical and Agricultural – Landscaping around terminal, entryway and prison
 5311 – Building Maintenance – Building rehab program and routine maintenance
 5318 – 01 – Routine Airport Maint. Program (RAMP) – Annual maintenance to airport facility (\$30,000 TX DOT grant and \$30,000 match)
 5326 – Misc. Improvements – (RB) Irrigation System on southside of Flightline Prison
 5327 – Railroad Spur – (RB) \$15,000 (PB) \$3,500
 5515 – Hire of Equipment – (RB) Includes prorated cost of backhoe lease (PB) Discontinue backhoe lease
 5521 – 03 – Master Plan – (PB) Grant from TX DOT 90/10 split for update of airport layout plan (TX Dot \$54,000; City match \$6,000)
 5641 – Administrative Fees – Fees paid to the General Fund for services provided
 6200 – Buildings – (PB) Construct new aircraft hangar for \$250,000 (\$150,000 TX DOT and \$100,000 Airpark reserves)
 6229 – Runways & Airfield Lighting – (RB) Design of runway overlay \$235,000 (TX DOT \$211,500 and City match \$23,500)
 6311 – Machinery & Equip. – (RB) Airfield Sweeper
 6401 – Motor Vehicles – (PB) Purchase SUV for Director; transfer ¾ ton pickup to crew
 6404 – Heavy Equipment – (RB) Purchase used backhoe to replace leased backhoe

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	206,081	215,036	222,642
5021 TERMINATION PAY	1,245	11	0
5022 VACATION BUY BACK	2,205	371	3,000
5035 OVERTIME	2,305	1,800	1,800
5045 LONGEVITY	4,981	5,010	5,849
5050 RETIREMENT	22,035	21,897	25,358
5055 STANDBY PAY	2,560	2,600	2,600
5060 GROUP INSURANCE	29,218	29,155	28,921
5065 WORKERS' COMPENSATION	7,172	8,018	8,604
5070 RETIREMENT-DEFERRED COMP	12,523	12,387	12,998
5075 LIFE & DISABILITY INSURANCE	4,838	4,923	5,166
5080 MEDICARE	3,282	3,260	3,420
5085 UNEMPLOYMENT TAXES	203	1,890	1,890
** CATEGORY TOTALS	298,648	306,358	322,248
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	3,236	2,000	2,000
5112 FOOD SUPPLIES	206	300	300
5114 WEARING APPAREL	2,141	2,200	2,200
5116 GASOLINE, OIL, & GREASE	12,315	22,000	24,500
5117 MINOR APPARATUS	7,835	65,743	6,000
5118 JANITORIAL SUPPLIES	2,214	2,000	2,000
5119 CHEMICALS	0	200	200
5120 MEDICAL AND SURGICAL	40	50	50
5122 BOTANICAL AND AGRICULTURAL SUP	6,550	6,500	6,500
5123 OTHER SUPPLIES	2,033	2,000	2,000
5124 POSTAGE	202	400	400
5128 UTILITIES	6,389	7,000	6,870
** CATEGORY TOTALS	43,161	110,393	53,020
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	48,454	75,000	60,000
5314 MAINTENANCE OF SANITARY SEWER	0	0	500
5318-01 ROUTINE AIRPORT MNT PGM (RAMP)	60,000	60,000	60,000
5320 STREET MARKERS & SIGNS	1,964	1,000	1,000
5322 MAINTENANCE OF FENCES & GATES	2,313	2,000	2,000
5326 MISCELLANEOUS IMPROVEMENT	545	3,500	500
5327 MAINTENANCE OF RAILROAD SPUR	0	15,000	3,500

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
53- MAINTENANCE BUILDINGS & STRUCTURES			
5328 MAINT. RUNWAYS, TAXIWAYS	281	0	0
5329 MAINT. AIRFIELD LIGHTING	1,919	2,500	1,500
** CATEGORY TOTALS	115,476	159,000	129,000
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	38,576	25,000	27,000
5413 MAINTENANCE OF FIRE APPARATUS	160	150	150
5415 MAINTENANCE OF RADIOS	933	1,000	1,000
5417 MOWERS	1,000	3,800	1,000
5419 MAINT OF PIPE LINES	81	250	250
5422 MAINT HEATING & COOLING SYSTEM	3,344	800	1,000
5425 MAINT. MACHINERY, TOOLS, PUMPS	763	2,500	750
** CATEGORY TOTALS	44,857	33,500	31,150
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	4,202	5,000	5,000
5515 HIRE OF EQUIPMENT	13,252	12,000	4,000
5520 INSURANCE	36,004	25,934	39,730
5521 SPECIAL SERVICES	18,300	11,000	11,000
5521-03 MASTER PLAN - AIRPARK	0	0	60,000
5521-05 SPECIAL SERVICES-ENGINEERING	0	1,500	1,000
5521-17 BANK CHARGES	237	1,500	1,500
5525 ADVERTISING	1,261	1,400	1,400
5530 TRAVEL EXPENSE	2,855	3,000	3,500
5540 DUES & SUBSCRIPTIONS	956	1,800	1,800
5541 PERMITS, LICENSES, TESTING FEES	240	425	300
5550 ELECTRICITY	57,855	60,000	54,160
5555 EDUCATION & TRAINING	130	300	300
5560 GAS FOR HEATING	6,680	9,000	9,000
** CATEGORY TOTALS	141,972	132,859	192,690
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	2,354	0	0
5641 ADMINISTRATIVE FEES	92,009	93,393	103,178
5643 BAD DEBT EXPENSE	9,648	6,000	5,000
** CATEGORY TOTALS	104,011	99,393	108,178

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
62- BUILDINGS & STRUCTURES			
6200 BUILDINGS	63,500	0	250,000
6229 RUNWAYS & AIRFIELD LIGHTING	0	235,000	0
** CATEGORY TOTALS	<u>63,500</u>	<u>235,000</u>	<u>250,000</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	6,635	0
** CATEGORY TOTALS	<u>0</u>	<u>6,635</u>	<u>0</u>
64- VEHICLES			
6401 MOTOR VEHICLES	0	0	17,000
6404 HEAVY EQUIPMENT	0	35,000	0
** CATEGORY TOTALS	<u>0</u>	<u>35,000</u>	<u>17,000</u>
*** DEPARTMENT TOTALS	<u>811,625</u>	<u>1,118,138</u>	<u>1,103,286</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
AIRPORT DIRECTOR	24	2034-3095	01	01	01
AIRPORT MAINT. SUPERINTENDENT	18	1241-1889	01	01	01
AIRPORT MAINT. TECHNICIAN	12	923-1404	01	01	01
AIRPORT MAINTENANCE WORKER	9	796-1211	03	03	03
ADMINISTRATIVE ASSISTANT	12	923-1404	01	01	01
			<u>07</u>	<u>07</u>	<u>07</u>

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 2004-05	Revised 2005-06	Proposed 2006-07
Total Debt Service	\$8,533	\$9,555	\$17,493

Budget Highlights:

5701 – 04 (PB) – Siemens Project – \$ 5,445
5701 – 05 (PB) – Financing Package – SUV \$3,263

FUND: 410- AIRPARK

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
57- DEBT SERVICE			
5701-01 DEBT SVC-2001-02 PICKUP	3,842	3,842	2,561
5701-02 DEBT SVC-2002-03 MOWERS	4,691	4,691	4,691
5701-03 DEBT SVC-2005-06 SWEEPER	0	1,022	1,533
5701-04 DEBT SVC-05-06 SIEMENS PROJECT	0	0	5,445
5701-05 DEBT SVC-2006-07 EQUIPMENT	0	0	3,263
** CATEGORY TOTALS	<u>8,533</u>	<u>9,555</u>	<u>17,493</u>
*** DEPARTMENT TOTALS	=====8,533	=====9,555	=====17,493



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.

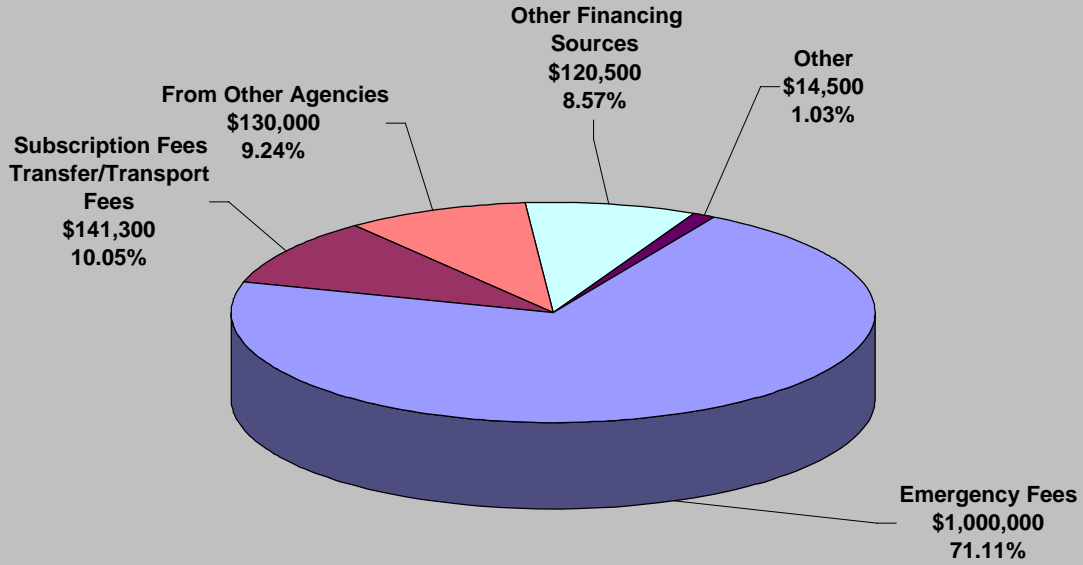
The EMS service, operated by the Big Spring Fire Department, was established in 1995 to serve Big Spring and Howard County. The EMS Fund was established as an Enterprise Fund in fiscal year 1996-97 in order to properly account for service revenues versus expenditures. In addition to user charges, an 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 2006-07 budget does not provide adequate funding for operating reserves. It is anticipated that ending fund equity will decrease by \$106,000 in this fiscal year, to \$164,000 by year-end. Operating expenses exceed revenues in this fund, and the City will consider increasing its annual subsidy from General Fund in the future.

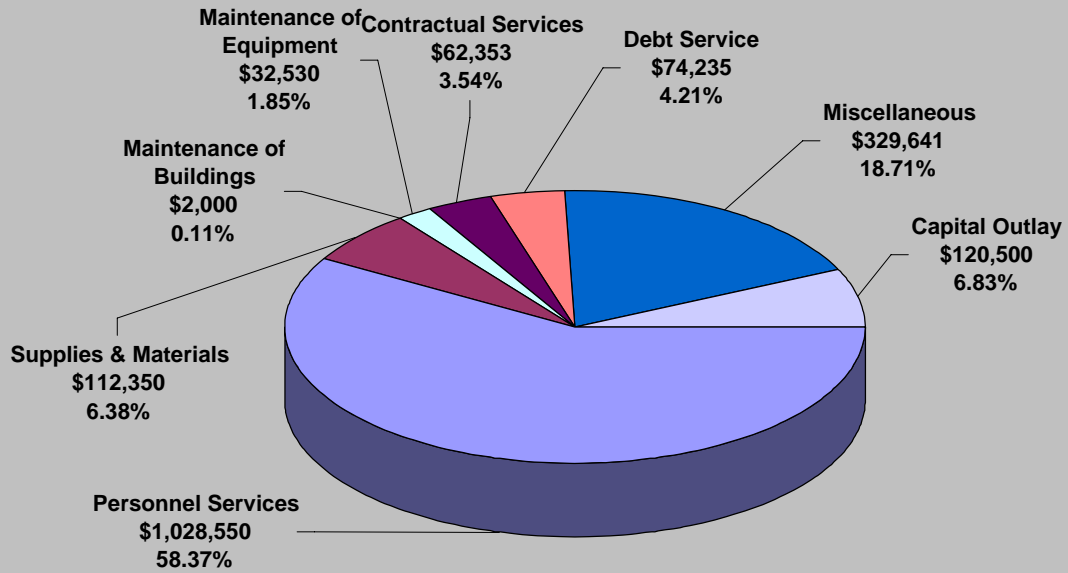
This budget includes raises of \$25,400, which includes salary and benefits. Capital expenditures in the amount of \$120,500 include the purchase of field data software and hardware (\$28,500), the replacement of an ambulance (\$70,000) and two defibrillators (\$22,000). These capital purchases will be financed through a lease-purchase agreement over a period of five years. Debt service in the current fiscal year will be \$15,725. Annual debt service for the next four years will be approximately \$27,000 and the debt will be paid off in 2011-12 with the payment of \$11,230. Total interest expense over the life of the loan will be \$14,290.



EMERGENCY MEDICAL SERVICES FUND REVENUE



EMERGENCY MEDICAL SERVICES FUND EXPENSES



**EMERGENCY MEDICAL SERVICES FUND
SUMMARY OF RECEIPTS AND EXPENSES
2006-07**

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Equity	\$335,435	\$313,761	\$269,862
<u>Receipts</u>			
Emergency Fees	994,545	1,000,000	1,000,000
Subscription Fees	1,470	1,300	1,300
Transfer/Transport Fees	186,372	140,000	140,000
Revenue From Other Agencies	130,000	130,000	130,000
Other Financing Sources	57,575	0	120,500
Other	6,938	13,732	14,500
Total Receipts	1,376,900	1,285,032	1,406,300
<u>Transfers-In</u>			
General Fund	250,000	250,000	250,000
Total Transfers-In	250,000	250,000	250,000
Total Current Receipts	1,626,900	1,535,032	1,656,300
Total Funds Available	1,962,335	1,848,793	1,926,162
<u>Expenses</u>			
Personnel Services	971,347	988,791	1,028,550
Supplies and Materials	95,982	106,500	112,350
Maintenance of Buildings	2,983	5,000	2,000
Maintenance of Equipment	43,079	35,125	32,530
Contractual Services	70,669	66,665	62,353
Miscellaneous	307,280	300,670	329,641
Debt Service	99,659	76,180	74,235
Capital Outlay	57,575	0	120,500
Total Budgeted Expenses	1,648,574	1,578,931	1,762,159
Increase (Decrease) in Fund Equity	(21,674)	(43,899)	(105,859)
Ending Fund Equity	\$313,761	\$269,862	\$164,003

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
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	6,927	1,300	1,500
** CATEGORY TOTALS	<u>6,927</u>	<u>1,300</u>	<u>1,500</u>
PROPERTIES			
4710 AMBULANCE EMERGENCY SERV FEES	994,490	1,000,000	1,000,000
4711 AMBULANCE SUBSCRIPTIONS	1,470	1,300	1,300
4713 AMBULANCE TRANSPORT FEES	186,372	140,000	140,000
** CATEGORY TOTALS	<u>1,182,332</u>	<u>1,141,300</u>	<u>1,141,300</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	0	12,432	13,000
4906 RETURNED CHECK FEES	55	0	0
4921 OTHER FINANCING SOURCES	57,575	0	120,500
4925 CONTRIBUTIONS	11	0	0
** CATEGORY TOTALS	<u>57,641</u>	<u>12,432</u>	<u>133,500</u>
*** DEPARTMENT TOTALS	<u>1,626,900</u>	<u>1,535,032</u>	<u>1,656,300</u>

**EMERGENCY MEDICAL SERVICES FUND
EXPENSES BY DEPARTMENT
2006-07**

<u>Department</u>	<u>ACTUAL 2004-05</u>	<u>ESTIMATED 2005-06</u>	<u>PROPOSED 2006-07</u>
Emergency Medical Services	\$1,548,915	\$1,502,751	\$1,687,924
Debt Service	99,659	76,180	74,235
TOTAL	\$1,648,574	\$1,578,931	\$1,762,159

Dept. 260 – E.M.S

EMS Fund

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

ACHIEVEMENTS:

- Completed first in-house paramedic class
- Established fully equipped paramedic classroom (Howard County computers, Department of State Health Services (DSHS) grant awarded for training equipment)
- Drafted seven month (744 hour) paramedic instructional curriculum

GOALS:

- Integrate field data collection software with billing software to provide seamless data flow
- Implement in-house on-going EMS continuing education program and decrease dependency on internet-based CE programs
- Institute EMS Patient Management Quality Improvement Program
- Implement paramedic “perception” and “field refresher” programs to enhance patient care

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$971,347	\$988,791	\$1,028,550
51 – Supplies and Materials	95,982	106,500	112,350
53 – Maintenance of Building	2,983	5,000	2,000
54 – Maint. of Equipment	43,079	35,125	32,530
55 – Contractual Services	70,669	66,665	62,353
56 – Miscellaneous	307,280	300,670	329,641
63 – Equipment	0	0	50,500
64 – Vehicles	57,575	0	70,000
Total	\$1,548,915	\$1,502,751	\$1,687,924

Budget Highlights:

- 5010 – Salaries – (RB) Reclassify 1 FF position to Lt. to assist w/training officer duties to additional responsibilities of paramedic instructor position
- 5110 – Office Supplies – (PB) Two new computer workstations to accommodate field data uploads
- 5117 – Minor Apparatus – Continue replacement of backboards and head immobilizers; drug bags and oxygen bottles; replacement of ambulance equipment
- 5120 – Medical and Surgical – Prescriptions drugs and IV supplies stocked on ambulances
- 5521 – 08 – Special Services – Medical – Biohazard waste disposal and medical director
- 5540 – Dues & Subscriptions – (PB) Cancel subscription to SPEMS due to purchase of new field data software (\$3,500)
- 5555 – Education & Training – Cost for paramedic training, recertification, and other advanced training
- 5641 – Administrative Fees – Fees paid to General Fund for services provided
- 6310 – Furniture & Fixture – (PB) New field data software for EMS billing
- 6311 – Machinery & Equip. – (PB) Replace two defibrillators
- 6401 – Motor Vehicles – (PB) One ambulance

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

DEPT: 260 E.M.S.

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	642,457	616,871	665,789
5021 TERMINATION PAY	9,076	19,530	5,000
5022 VACATION BUY BACK	7,484	5,098	7,000
5035 OVERTIME	55,667	85,000	75,000
5045 LONGEVITY	13,772	13,801	12,850
5050 RETIREMENT	76,913	79,285	84,220
5060 GROUP INSURANCE	88,759	81,397	85,228
5065 WORKERS' COMPENSATION	15,886	18,395	19,332
5070 RETIREMENT-DEFERRED COMP	38,857	39,714	42,187
5075 LIFE & DISABILITY INSURANCE	13,202	15,784	16,767
5080 MEDICARE	8,788	9,056	10,317
5085 UNEMPLOYMENT TAXES	486	4,860	4,860
** CATEGORY TOTALS	<u>971,347</u>	<u>988,791</u>	<u>1,028,550</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	5,583	5,700	6,600
5112 FOOD SUPPLIES	122	250	250
5114 WEARING APPAREL	11,906	12,000	13,000
5116 GASOLINE, OIL AND GREASE	25,789	38,000	41,950
5117 MINOR APPARATUS	3,542	3,500	3,500
5118 JANITORIAL SUPPLIES	2,272	2,000	2,000
5120 MEDICAL AND SURGICAL	39,007	38,000	38,000
5123 OTHER SUPPLIES	3,443	3,250	3,250
5124 POSTAGE	2,854	2,300	2,300
5128 UTILITIES	1,464	1,500	1,500
** CATEGORY TOTALS	<u>95,982</u>	<u>106,500</u>	<u>112,350</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINT. OF BUILDINGS	2,983	5,000	2,000
** CATEGORY TOTALS	<u>2,983</u>	<u>5,000</u>	<u>2,000</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINTENANCE FURN. & FIX.	2,850	2,925	3,230
5412 MAINTENANCE OF VEHICLES	36,694	28,000	25,000
5415 MAINTENANCE OF RADIOS	1,068	1,000	1,000
5422 MAINT. HEATING & COOLING SYST	855	200	300

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

DEPT: 260 E.M.S.

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
54- MAINTENANCE OF EQUIPMENT			
5425 MACHINERY, TOOLS, AND PUMPS	1,612	3,000	3,000
** CATEGORY TOTALS	<u>43,079</u>	<u>35,125</u>	<u>32,530</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	7,649	4,200	4,200
5515 HIRE OF EQUIPMENT	1,288	1,300	1,300
5520 INSURANCE	4,361	5,155	5,543
5521 SPECIAL SERVICES	379	500	500
5521-08 SPECIAL SERVICES-MEDICAL	11,163	11,000	11,000
5521-17 BANK CHARGES	152	150	150
5530 TRAVEL EXPENSE	2,710	3,200	2,000
5535 RENTS	2,650	6,360	6,360
5540 DUES & SUBSCRIPTIONS	4,177	4,500	1,000
5541 PERMITS,LICENSES,TESTING FEES	4,335	4,000	4,000
5550 ELECTRICITY	12,187	15,600	15,600
5555 EDUCATION AND TRAINING	15,031	6,000	6,000
5560 GAS FOR HEATING	4,587	4,700	4,700
** CATEGORY TOTALS	<u>70,669</u>	<u>66,665</u>	<u>62,353</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES	70,513	75,670	104,641
5643 BAD DEBT EXPENSE	236,767	225,000	225,000
** CATEGORY TOTALS	<u>307,280</u>	<u>300,670</u>	<u>329,641</u>
63- EQUIPMENT			
6310 FURNITURE & FIXTURES	0	0	28,500
6311 MACHINERY & EQUIPMENT	0	0	22,000
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>50,500</u>
64- VEHICLES			
6401 MOTOR VEHICLES	57,575	0	70,000
** CATEGORY TOTALS	<u>57,575</u>	<u>0</u>	<u>70,000</u>
*** DEPARTMENT TOTALS	<u>1,548,915</u>	<u>1,502,751</u>	<u>1,687,924</u>

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

DEPT: 260 E.M.S.

ACTUAL	ESTIMATED	PROPOSED
2004-2005	2005-2006	2006-2007

PERSONNEL SCHEDULE

	PAY	BEGINNING			
	GRADE	PAY	2004-2005	2005-2006	2006-2007
DEPUTY CHIEF	PS	1394	01	01	01
LIEUTENANTS	PS	1183	03	04	04
APPARATUS ENGINEERS	PS	1076	03	03	03
FIREFIGHTERS	PS	1018	09	08	08
EMS BILLING COORDINATOR	15	1070-1629	01	01	01
EMS BILLING TECHNICIAN	12	923-1404	01	01	01
			18	18	18

Debt Service

Emergency Medical Services Fund

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

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
Total Debt Service	\$99,659	\$76,180	\$74,235

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
57- DEBT SERVICE			
5701-04 DEBT SVC-2000 AMBULANCE/EQUIP	36,796	9,199	0
5701-05 DEBT SVC-2001-02 AMBULANCES	25,413	25,413	16,942
5701-06 DEBT SVC-2002-03 EQUIPMENT	24,589	24,589	24,589
5701-07 DEBT SVC-2003-04 EQUIPMENT	4,625	4,625	4,625
5701-08 DEBT SVC-2004-05 AMBULANCE	8,236	12,354	12,354
5701-09 DEBT SVC-2006-07 EQUIPMENT	0	0	15,725
	<hr/>	<hr/>	<hr/>
** CATEGORY TOTALS	99,659	76,180	74,235
	=====	=====	=====
*** DEPARTMENT TOTALS	99,659	76,180	74,235



CITY OF BIG SPRING

SERVICE CENTER FUND

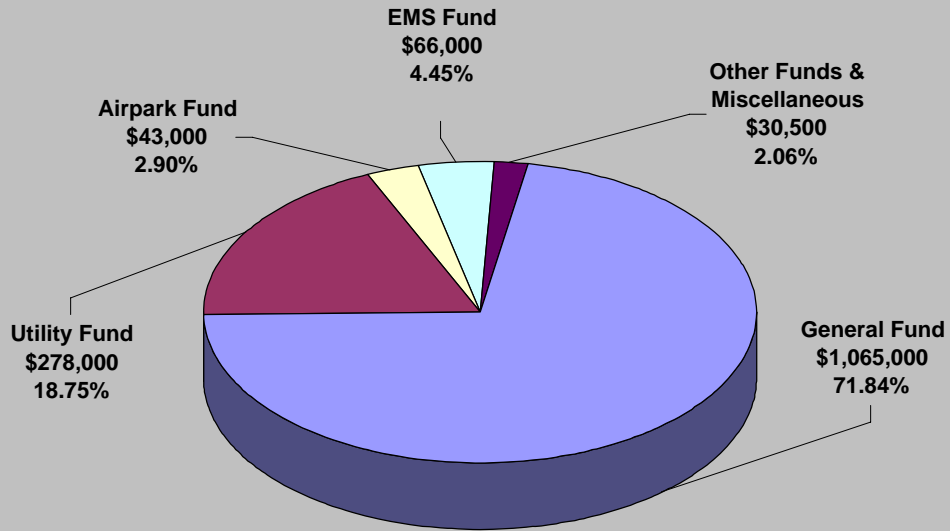
The Service Center Fund is an Internal Service Fund that provides internal support to other City departments through vehicle maintenance and provision of fuel services. All fuel services and vehicle maintenance, including labor and materials, are provided at a rate of direct costs plus a budgeted overhead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

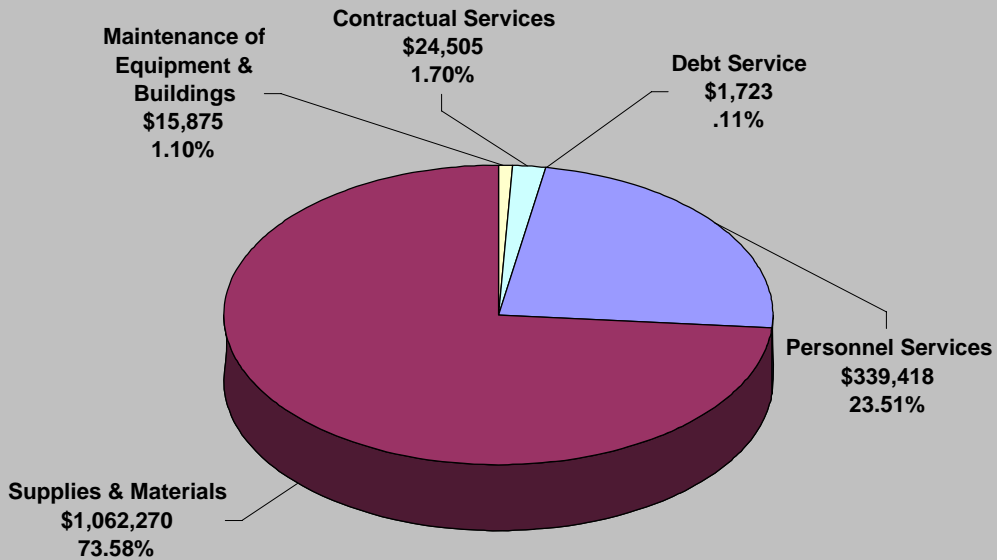
No capital expenditures are budgeted in 2005-06. Both a small cost of living adjustment and a merit increase have been included in the 2006-07 budget, for a total increase in salaries and benefits of \$8,670. It is estimated that there will be an ending fund equity balance of \$42,245 at September 30, 2007.

FISCAL YEAR 2006-07

SERVICE CENTER REVENUE



SERVICE CENTER EXPENSES





SERVICE CENTER FUND
SUMMARY OF RECEIPTS AND EXPENSES
2006-07

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Equity	(\$202,932)	(\$25,922)	\$3,536
<u>Receipts</u>			
General Fund	1,005,279	1,038,200	1,065,000
Utility Fund	238,593	263,500	278,000
Airpark Fund	50,890	41,000	43,000
E.M.S. Fund	61,656	61,750	66,000
Service Center	9,456	15,000	16,500
Cemetery	10,022	9,000	9,500
Interest Income	(3,082)	3,500	4,500
Other Financing Sources	0	18,906	0
Total Current Receipts	1,372,814	1,450,856	1,482,500
Total Funds Available	1,169,882	1,424,934	1,486,036
<u>Expenses</u>			
Personnel Services	314,579	323,989	339,418
Supplies and Materials	824,246	1,053,406	1,062,270
Maintenance of Buildings	3,831	6,000	3,000
Maintenance of Equipment	9,348	9,875	12,875
Contractual Services	19,519	26,865	24,505
Debt Service	5,051	1,263	1,723
Capital Outlay	19,230	0	0
Total Budgeted Expenses	1,195,804	1,421,398	1,443,791
Increase (Decrease) in Fund Equity	177,010	29,458	38,709
Ending Fund Equity	(\$25,922)	\$3,536	\$42,245

FUND: 505- SERVICE CENTER

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
INTEREST INCOME			
4602 INTEREST INCOME	3,082-	3,500	4,500
** CATEGORY TOTALS	<u>3,082-</u>	<u>3,500</u>	<u>4,500</u>
MISCELLANEOUS			
4921 OTHER FINANCING SOURCES	0	18,906	0
4950 REVENUE FROM GENERAL FUND	1,005,279	1,038,200	1,065,000
4951 REVENUE FROM WATER AND SEWER	238,593	263,500	278,000
4952 REVENUE FROM AIRPARK	50,890	41,000	43,000
4953 REVENUE FROM CEMETERY	10,022	9,000	9,500
4954 REVENUE FROM GARAGE	9,456	15,000	16,500
4959 REVENUES FROM EMS FUND	61,656	61,750	66,000
** CATEGORY TOTALS	<u>1,375,896</u>	<u>1,447,356</u>	<u>1,478,000</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	1,372,814	1,450,856	1,482,500

**SERVICE CENTER FUND
EXPENSES BY DEPARTMENT
2006-07**

<u>Department</u>	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Service Center	\$1,190,753	\$1,420,135	\$1,442,068
Debt Service	5,051	1,263	1,723
TOTAL	\$1,195,804	\$1,421,398	\$1,443,791

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:

- Revised oil sample analysis program
- Enhanced employee training

GOALS:

- Review and implement preventive maintenance scheduling improvements
- Develop new policies and procedures for vehicle warranty monitoring

	Actual 2004-05	Revised 2005-06	Proposed 2006-07
50 – Personnel Services	\$314,579	\$323,989	\$339,418
51 – Supplies and Materials	824,246	1,053,406	1,062,270
53 – Maint. Bldg/Structures	3,831	6,000	3,000
54 – Maintenance of Equip.	9,348	9,875	12,875
55 – Contractual Services	19,519	26,865	24,505
63 – Equipment	19,230	0	0
Totals	\$1,190,753	\$1,420,135	\$1,442,068

Budget Highlights:

5117 – Minor Apparatus – (RB) A/C machine (\$4,300), tire machine (\$3,340) lighting, plumbing & HVAC improvements related to energy conservation project (\$18,906) (PB) Tire balancing machine (\$4,000), three two-way radios (\$1,950)

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

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

5311 – Building Maint. – Replace wash bay door and south door over service pit

5530 – Travel – Annual requirements for ASE & EVT Certifications

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

5555 – Education and Training – (RB) Local training and certification

FUND: 505- SERVICE CENTER

DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
50- PERSONNEL SERVICES			
5010 SALARIES	209,587	215,812	222,878
5011 MECHANIC PAY INCENTIVE	3,000	3,250	3,250
5022 VACATION BUY BACK	1,234	624	1,375
5035 OVERTIME	2,363	2,700	2,700
5045 LONGEVITY	6,540	7,117	8,272
5050 RETIREMENT	21,849	22,290	25,916
5055 STANDBY PAY	2,560	2,600	2,600
5060 GROUP INSURANCE	39,381	39,381	39,381
5065 WORKERS' COMPENSATION	7,589	8,708	9,252
5070 RETIREMENT-DEFERRED COMP	12,423	12,610	13,283
5075 LIFE & DISABILITY INSURANCE	4,902	5,012	5,280
5080 MEDICARE	2,829	1,725	3,071
5085 UNEMPLOYMENT TAXES	322	2,160	2,160
** CATEGORY TOTALS	<u>314,579</u>	<u>323,989</u>	<u>339,418</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,134	1,500	1,300
5112 FOOD SUPPLIES	92	100	100
5114 WEARING APPAREL	1,583	2,000	2,000
5116 GASOLINE, OIL, & GREASE	2,906	5,700	6,300
5117 MINOR APPARATUS	9,967	31,506	10,000
5118 JANITORIAL SUPPLIES	592	500	500
5123 OTHER SUPPLIES	387	300	300
5124 POSTAGE	380	400	400
5126 MERCHANDISE FOR SALES	426,771	525,000	515,000
5127 FUEL FOR RESALE	379,258	485,000	525,000
5128 UTILITIES	1,176	1,400	1,370
** CATEGORY TOTALS	<u>824,246</u>	<u>1,053,406</u>	<u>1,062,270</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	3,831	6,000	3,000
** CATEGORY TOTALS	<u>3,831</u>	<u>6,000</u>	<u>3,000</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	1,274	1,400	1,400
5412 VEHICLE MAINTENANCE	6,549	6,000	9,000

FUND: 505- SERVICE CENTER

DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
54- MAINTENANCE OF EQUIPMENT			
5413 MAINT. OF FIRE APPARATUS	160	200	200
5415 MAINTENANCE OF RADIOS	447	375	375
5422 MAINT HEATING & COOLING SYSTEM	105	400	400
5425 MAINT. MACHINERY, TOOLS, PUMPS	813	1,500	1,500
** CATEGORY TOTALS	<u>9,348</u>	<u>9,875</u>	<u>12,875</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,370	1,575	1,575
5515 HIRE OF EQUIPMENT	4,025	4,900	4,600
5520 INSURANCE	1,019	2,740	2,830
5521-17 BANK CHARGES	163	1,000	1,000
5530 TRAVEL EXPENSE	2,781	2,000	4,000
5540 DUES AND SUBSCRIPTIONS	1,462	1,750	1,750
5550 ELECTRICITY	4,164	5,200	2,550
5555 EDUCATION & TRAINING	0	3,000	1,500
5560 GAS FOR HEATING	4,535	4,700	4,700
** CATEGORY TOTALS	<u>19,519</u>	<u>26,865</u>	<u>24,505</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	19,230	0	0
** CATEGORY TOTALS	<u>19,230</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 1,190,753	<u>=====</u> 1,420,135	<u>=====</u> 1,442,068

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2004-2005	2005-2006	2006-2007
SERVICE CENTER SUPERINTENDENT	19	1304-1984	01	01	01
SERVICE CENTER SUPERVISOR	16	1124-1711	01	01	01
MECHANIC I	12	923-1404	03	03	03
SERVICE CENTER TECHNICIAN	10	836-1272	01	01	01
MECHANIC HELPER	9	796-1211	02	02	02
			<u>08</u>	<u>08</u>	<u>08</u>

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 2004-05	Revised 2005-06	Proposed 2006-07
Total Debt Service	\$5,051	\$1,263	\$1,723

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

DIV: 070- DEBT SERVICE

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
57- DEBT SERVICE			
5701-01 DEBT SERVICE	5,051	1,263	0
5701-02 DEBT SVC-05-06 SIEMENS PROJECT	0	0	1,723
** CATEGORY TOTALS	<u>5,051</u>	<u>1,263</u>	<u>1,723</u>
*** DEPARTMENT TOTALS	=====5,051	=====1,263	=====1,723

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 2006-07 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
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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 2005-06 have held steady and there are no increases in premiums proposed in 2006-07.

**HEALTH INSURANCE FUND
SUMMARY OF RECEIPTS AND EXPENSES
2006-07**

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Equity	\$186,402	\$690,836	\$916,636
<u>Receipts</u>			
City Contributions	1,221,668	1,220,000	1,235,000
Employee Contributions	211,233	201,000	210,000
COBRA Contributions	56,171	47,000	51,000
Interest Income	10,936	35,000	40,000
Total Receipts	1,500,008	1,503,000	1,536,000
Total Funds Available	1,686,410	2,193,836	2,452,636
<u>Expenses</u>			
Health Insurance Payments	712,703	950,000	1,010,000
Administrative Fees	282,757	325,000	335,000
Wellness Program	0	0	20,000
Miscellaneous Charges	114	2,200	2,500
Total Budgeted Expenses	995,574	1,277,200	1,367,500
Increase (Decrease) in Fund Equity	504,434	225,800	168,500
Ending Fund Equity	\$690,836	\$916,636	\$1,085,136

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
INTEREST INCOME				
4602	INTEREST INCOME	10,936	35,000	40,000
	** CATEGORY TOTALS	<u>10,936</u>	<u>35,000</u>	<u>40,000</u>
MISCELLANEOUS				
4931	CONTRIBUTIONS-CITY	1,221,668	1,220,000	1,235,000
4932	CONTRIBUTIONS-EMPLOYEES	211,233	201,000	210,000
4933	CONTRIBUTIONS-COBRA/RETIREEES	56,171	47,000	51,000
	** CATEGORY TOTALS	<u>1,489,072</u>	<u>1,468,000</u>	<u>1,496,000</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 1,500,008	<u>=====</u> 1,503,000	<u>=====</u> 1,536,000

**HEALTH INSURANCE FUND
EXPENSES BY DEPARTMENT
2006-07**

<u>Department</u>	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Health Insurance Payments	\$712,703	\$950,000	\$1,010,000
Administrative Fees	282,757	325,000	335,000
Wellness Program	0	0	20,000
Miscellaneous Charges	114	2,200	2,500
TOTAL	\$995,574	\$1,277,200	\$1,367,500

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
55- CONTRACTUAL SERVICES			
5521 SPEC SVCS - MEDICAL PAYMENTS	712,703	950,000	1,010,000
5521-02 WELLNESS PROGRAM	0	0	20,000
5521-17 BANK CHARGES	114	2,200	2,500
** CATEGORY TOTALS	<u>712,817</u>	<u>952,200</u>	<u>1,032,500</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES	282,757	325,000	335,000
** CATEGORY TOTALS	<u>282,757</u>	<u>325,000</u>	<u>335,000</u>
*** DEPARTMENT TOTALS	<u>995,574</u>	<u>1,277,200</u>	<u>1,367,500</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
2006-07

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Equity	(\$205,884)	(\$172,996)	(\$82,573)
<u>Receipts</u>			
Contributions	299,000	340,000	340,000
Miscellaneous	2,509	5,000	5,000
Total Receipts	301,509	345,000	345,000
Total Funds Available	95,625	172,004	262,427
<u>Expenses</u>			
Workers' Compensation Claims	212,031	200,000	225,000
Claims Handling Fees	14,788	127	0
Administrative Fees	41,313	53,550	60,750
Safety Program	456	500	5,000
Miscellaneous	33	400	400
Total Expenses	268,621	254,577	291,150
Increase (Decrease) in Fund Equity	32,888	90,423	53,850
Ending Fund Equity	(\$172,996)	(\$82,573)	(\$28,723)

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
INTEREST INCOME			
4602 INTEREST INCOME	2,509	5,000	5,000
** CATEGORY TOTALS	<u>2,509</u>	<u>5,000</u>	<u>5,000</u>
MISCELLANEOUS			
4931 CONTRIBUTIONS	299,000	340,000	340,000
** CATEGORY TOTALS	<u>299,000</u>	<u>340,000</u>	<u>340,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 301,509	<u>=====</u> 345,000	<u>=====</u> 345,000

**WORKERS' COMPENSATION INSURANCE FUND
EXPENSES BY DEPARTMENT
2006-07**

<u>Department</u>	<u>ACTUAL 2004-05</u>	<u>ESTIMATED 2005-06</u>	<u>PROPOSED 2006-07</u>
Workers' Compensation Claims	\$212,031	\$200,000	\$225,000
Claims Handling Fees	14,788	127	0
Administrative Fees	41,313	53,550	60,750
Safety Program	456	500	5,000
Miscellaneous	33	400	400
TOTAL	\$268,621	\$254,577	\$291,150

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
55- CONTRACTUAL SERVICES			
5521 WORKERS' COMP. CLAIMS	212,031	200,000	225,000
5521-01 CLAIMS HANDLING FEES	14,788	127	0
5521-02 SAFETY PROGRAM	456	500	5,000
5521-17 BANK CHARGES	33	400	400
** CATEGORY TOTALS	<u>227,308</u>	<u>201,027</u>	<u>230,400</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES	41,313	53,550	60,750
** CATEGORY TOTALS	<u>41,313</u>	<u>53,550</u>	<u>60,750</u>
*** DEPARTMENT TOTALS	<u>=====</u> 268,621	<u>=====</u> 254,577	<u>=====</u> 291,150



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
2006-07**

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Balance	\$1,962	\$5,593	\$7,301
<u>Receipts</u>			
Current Taxes	269,366	260,230	246,275
Interest Income	710	850	900
Total Current Receipts	270,076	261,080	247,175
Total Funds Available	272,038	266,673	254,476
<u>Expenditures</u>			
Bond Maturities	230,000	230,000	225,000
Interest	35,945	28,872	21,425
Agents Fees	500	500	500
Total Budgeted Expenditures	266,445	259,372	246,925
Increase (Decrease) in Fund Balance	3,631	1,708	250
Ending Fund Balance	\$5,593	\$7,301	\$7,551

**GENERAL DEBT SERVICE FUND-2002 SERIES
UTILITY REVENUE REFUNDING BONDS
SUMMARY OF RECEIPTS AND EXPENDITURES
2006-07**

	ACTUAL 2004-05	ESTIMATED 2005-06	PROPOSED 2006-07
Beginning Fund Balance	\$334,549	\$342,645	\$351,633
<u>Receipts</u>			
Interest Income	7,924	11,200	13,000
Total Receipts	7,924	11,200	13,000
<u>Transfers-In</u>			
Utility Fund	549,832	545,356	547,575
Total Transfers-In	549,832	545,356	547,575
Total Current Receipts	557,756	556,556	560,575
Total Funds Available	892,305	899,201	912,208
<u>Expenditures</u>			
Bond Maturities	380,000	390,000	400,000
Interest	169,160	157,318	144,375
Agents Fees	500	250	250
Total Budgeted Expenditures	549,660	547,568	544,625
Increase (Decrease) in Fund Balance	8,096	8,988	15,950
Ending Fund Balance	\$342,645	\$351,633	\$367,583

**2002 REFUNDING DEBT SERVICE FUND REVENUES
2006-07**

Source

Current Taxes \$246,275

A part of the annual tax rate each year is levied for the retirement of bonded debt. The levy for fiscal year 2006-07 for the 2002 Refunding General Obligation Bonds is 5.87 cents per \$100 valuation. These bonds were issued for the early retirement of the 1993 General Obligation Bonds.

Utility Fund \$547,575

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

Interest Income \$13,900

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 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
TAXES			
4010 CURRENT TAX COLLECTIONS	269,366	260,230	246,275
** CATEGORY TOTALS	<u>269,366</u>	<u>260,230</u>	<u>246,275</u>
INTEREST INCOME			
4602 INTEREST INCOME	710	850	900
** CATEGORY TOTALS	<u>710</u>	<u>850</u>	<u>900</u>
*** DEPARTMENT TOTALS	<u>=====</u> 270,076	<u>=====</u> 261,080	<u>=====</u> 247,175

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
INTEREST INCOME			
4602 INTEREST INCOME	7,924	11,200	13,000
** CATEGORY TOTALS	<u>7,924</u>	<u>11,200</u>	<u>13,000</u>
SERVICE FEES FROM OTHER FUNDS			
4811 TRANSFER FROM UTILITY FUND	549,832	545,356	547,575
** CATEGORY TOTALS	<u>549,832</u>	<u>545,356</u>	<u>547,575</u>
*** DEPARTMENT TOTALS	<u>=====</u> 557,756	<u>=====</u> 556,556	<u>=====</u> 560,575

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

DEPT: 000 NON DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
57- DEBT SERVICE			
5701 DEBT SERVICE	230,000	230,000	225,000
5703 DEBT SERVICE INTEREST	35,945	28,872	21,425
5751 DEBT SERVICE AGENT FEES	500	500	500
	<hr/>	<hr/>	<hr/>
** CATEGORY TOTALS	266,445	259,372	246,925
	=====	=====	=====
*** DEPARTMENT TOTALS	266,445	259,372	246,925

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

DEPT: 000 NON DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
57- DEBT SERVICE			
5701 DEBT SERVICE	0	390,000	400,000
5703 DEBT SERVICE INTEREST	169,160	157,318	144,375
5751 DEBT SERVICE AGENT FEES	500	250	250
	<hr/>	<hr/>	<hr/>
** CATEGORY TOTALS	169,660	547,568	544,625
	=====	=====	=====
*** DEPARTMENT TOTALS	169,660	547,568	544,625

FUND: 477- W&S DEBT SVC 2002 REF

DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON DEPARTMENTAL

	ACTUAL 2004-2005	ESTIMATED 2005-2006	PROPOSED 2006-2007
58- TRANSFERS/OTHER FUNDS			
5850 OTHER TRANSFERS	380,000	0	0
** CATEGORY TOTALS	<u>380,000</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 380,000	<u>=====</u> 0	<u>=====</u> 0

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

Fiscal year Ending 9-30	Outstanding Beginning of Year	Principal	Interest	Total
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
		\$4,370,000	\$697,172.50	\$5,067,172.50

**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	
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	\$665,000	\$25,825.00	\$13,200.00	\$704,025.00

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	
2007	\$400,000	\$75,588.00	\$68,788.00	\$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	\$3,705,000	\$366,867.50	\$291,280.00	\$4,363,147.50

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

PAYING AGENTS

CITY OF BIG SPRING

PAYING AGENTS

Series 2002 Refunding Tax and Revenue Bonds

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

CITY OF BIG SPRING

OTHER DEBT

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

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

Interfund loans in the amount of \$215,000 to the Utility Fund are budgeted for fiscal year 2006-07. Proceeds from this loan will be used for renovations and upgrades to the water treatment plant. This loan will generate approximately \$28,500 in interest income to the Capital Replacement Fund over the life of the loan. Additionally, the 2006-07 budget includes approximately \$884,700 of capital equipment which will be financed through a lease purchase agreement.



**City of Big Spring
Schedule of Total Debt
Fiscal Year 2006-07**

	General Fund	Special Revenue Funds		Proprietary Funds				Total	Pay Off Date
		Motel Tax	Cemetery	Utility	Airpark	EMS	Service Center		
Bonded Debt									
General Obligation Bonds - Tax Supported	\$ 665,000							\$ 665,000	02/2009
General Obligation Bonds - Revenue Supported				3,705,000				3,705,000	02/2014
Lease Purchase Arrangements									
2001-02 Equipment Package	70,895			15,215	2,530	16,741		105,381	05/2007
2002-03 Equipment Package	61,744			58,071	6,525	34,200		160,540	03/2008
2003-04 Equipment Package	199,383			67,275		10,807		277,465	03/2009
2004-05 Equipment Package	500,388			51,707		39,207		591,302	01/2010
2005-06 Equipment Package	379,353				5,802			385,155	01/2011
2005-06 Energy Conservation Project	1,965,556	64,609	2,262	3,501,459	59,743		18,906	5,612,535	03/2021
2006-07 Equipment Package (Budgeted)	671,500			75,700	17,000	120,500		884,700	02/2012
Interfund Loans									
Capital Replacement Fund									
2002-03 Wastewater Treatment Plant Projects				93,767				93,767	08/2008
2002-03 Landfill Dozer	49,173							49,173	03/2008
2003-04 Water Treatment Plant Decant Basins				181,365				181,365	01/2009
2003-04 Wastewater Treatment Plant Digester				117,745				117,745	09/2009
2004-05 Comanche Trail Restrooms	16,080							16,080	08/2010
2004-05 Water Plant North Final Clarifier				248,793				248,793	07/2015
2004-05 Water Treatment Plant Improvements				90,449				90,449	08/2010
2005-06 Wastewater Treatment Improvements				262,818				262,818	06/2011
2005-06 Golf Carts	63,011							63,011	01/2010
2006-07 Water Treatment Projects (Budgeted)				215,000				215,000	07/2012
Airpark Fund									
1997-98 Fire Training Tower	30,029							30,029	08/2008
	<u>\$ 4,672,112</u>	<u>\$ 64,609</u>	<u>\$ 2,262</u>	<u>\$ 8,684,364</u>	<u>\$ 91,600</u>	<u>\$ 221,455</u>	<u>\$ 18,906</u>	<u>\$ 13,755,308</u>	

CITY OF BIG SPRING
DEBT SERVICE REQUIREMENTS
FY 2006-07

	2006-2007 Debt Service (Principal & Interest)	Total Annual Debt Service By Fund
<u>General Fund</u>		
Interfund Loans		
Fire Training Tower 1998	\$ 19,765	
Caterpillar Dozer 2003	34,095	
Comanche Trial Park Restrooms 2005	4,529	
Golf Carts	19,888	
		\$ 78,276
Lease Purchase Financing		
Vehicles & Equipment 2002	\$ 71,746	
Vehicles & Equipment 2003	44,392	
Vehicles & Equipment 2004	85,338	
Vehicles & Equipment 2005	157,670	
Vehicles & Equipment 2006	94,975	
Vehicles & Equipment 2007	110,654	
Energy Cost Project 2006	185,236	750,010
General Fund Total		\$ 828,286

CITY OF BIG SPRING
DEBT SERVICE REQUIREMENTS
FY 2006-07
(Continued)

	2006-2007 Debt Service (Principal & Interest)	Total Annual Debt Service By Fund
<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	25,476	
North Final Clarifier 2005	32,097	
WWTP Renovations 2006	62,275	
WTP Projects 2007	8,115	\$ 304,227
Lease Purchase Financing		
Vehicles & Equipment 2002	15,398	
Vehicles & Equipment 2003	41,751	
Vehicles & Equipment 2004	85,338	
Vehicles & Equipment 2005	16,293	
Vehicles & Equipment 2007	14,830	
Energy Cost Project 2006	319,123	492,732
Utility Fund Total		\$ 796,959

CITY OF BIG SPRING
DEBT SERVICE REQUIREMENTS
FY 2006-07
(Continued)

	2006-2007 Debt Service (Principal & Interest)	Total Annual Debt Service By Fund
<u>EMS Fund</u>		
Lease Purchase Financing		
Ambulances 2002	\$ 16,942	
Ambulances 2003	24,589	
Equipment 2004	4,625	
Ambulance 2005	12,354	
Ambulance/Equip 2007	17,550.09	58,510
EMS Fund Total		\$ 58,510
<u>Airpark Fund</u>		
Lease Purchase Financing		
Pickup 2002	\$ 2,561	
Pickup 2003	4,691	
Sweeper 2006	1,453	
SUV 2007	3,183	
Energy Cost Project 2006	5,445	17,333
Airpark Fund Total		\$ 17,333
<u>Service Center Fund</u>		
Lease Purchase Financing		
Energy Cost Project 2006	\$ 1,723	1,723
Service Center Fund Total		\$ 1,723
Total 2006-07 Debt Service Requirements		\$1,702,812

CITY OF BIG SPRING

Debt Service Schedule

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Fund			
Lease Purchase			
2006-07	617,335	132,675	750,010
2007-08	568,233	121,020	689,254
2008-09	518,965	102,011	620,976
2009-10	395,213	85,093	480,305
2010-11	292,531	71,901	364,432
2011-12	159,527	62,593	222,120
2012-13	128,024	57,212	185,236
2013-14	133,388	51,848	185,236
2014-15	138,977	46,259	185,236
2015-16	144,800	40,436	185,236
2016-17	150,867	34,369	185,236
2017-18	157,188	28,047	185,236
2018-19	163,775	21,161	184,936
2019-20	170,637	14,599	185,236
2020-21	177,786	7,449	185,236
Total	\$ 3,917,245	\$ 876,673	\$ 4,793,918
Interfund Loans			
2006-07	\$ 96,347	\$ 8,463	\$ 104,810
2007-08	83,306	5,065.22	88,371
2008-09	57,596	2,198.02	59,794
2009-10	19,409	216.23	19,625
Total	\$ 256,658	\$ 15,942	\$ 272,601

CITY OF BIG SPRING

**Debt Service Schedule
(Continued)**

Annual Debt Service Requirements

General Fund Totals	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006-07	713,682	141,138	854,820
2007-08	651,539	126,085	777,625
2008-09	576,561	104,209	680,771
2009-10	414,622	85,309	499,931
2010-11	292,531	71,901	364,432
2011-12	159,527	62,593	222,120
2012-13	128,024	57,212	185,236
2013-14	133,388	51,848	185,236
2014-15	138,977	46,259	185,236
2015-16	144,800	40,436	185,236
2016-17	150,867	34,369	185,236
2017-18	157,188	28,047	185,236
2018-19	163,775	21,161	184,936
2019-20	170,637	14,599	185,236
2020-21	177,786	7,449	185,236
Total	<hr/> \$ 4,173,903	<hr/> \$ 892,615	<hr/> \$ 5,066,519

CITY OF BIG SPRING

Debt Service Schedule

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Utility Fund			
Lease Purchase			
2006-07	\$ 283,413	\$ 152,775	\$ 436,189
2007-08	257,540	143,840	401,380
2008-09	232,754	134,433	367,187
2009-10	218,879	125,448	344,328
2010-11	222,366	116,531	338,897
2011-12	216,601	107,466	324,067
2012-13	220,559	-	220,559
2013-14	229,800	-	229,800
2014-15	239,429	-	239,429
2015-16	249,461	-	249,461
2016-17	259,913	-	259,913
2017-18	270,804	-	270,804
2018-19	282,150	-	282,150
2019-20	293,972	-	293,972
2020-21	306,290	-	306,290
	<hr/>	<hr/>	<hr/>
Total	\$ 3,783,931	\$ 780,493	\$ 4,564,424
 Interfund Loans			
2006-07	\$ 263,287	\$ 40,940	\$ 304,227
2007-08	304,439	36,077	340,516
2008-09	215,348	23,039	238,387
2009-10	151,749	14,664	166,413
2010-11	119,367	8,124	127,491
2011-12	68,669	4,001	72,670
2012-13	29,893	2,204	32,097
2013-14	30,802	1,294	32,097
2014-15	26,384	364	26,747
	<hr/>	<hr/>	<hr/>
Total	\$ 1,209,937	\$ 130,707	\$ 1,340,645

CITY OF BIG SPRING

**Debt Service Schedule
(Continued)**

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Utility Fund			
Lease Purchase			
2006-07	\$ 546,701	\$ 193,715	\$ 740,416
2007-08	561,979	179,917	741,896
2008-09	448,102	157,472	605,574
2009-10	370,628	140,112	510,740
2010-11	341,732	124,655	466,388
2011-12	285,270	111,466	396,737
2012-13	250,452	2,204	252,655
2013-14	260,603	1,294	261,897
2014-15	265,812	364	266,176
2015-16	249,461	-	249,461
2016-17	259,913	-	259,913
2017-18	270,804	-	270,804
2018-19	282,150	-	282,150
2019-20	293,972	-	293,972
2020-21	306,290	-	306,290
Total	<u>\$ 4,993,868</u>	<u>\$ 911,200</u>	<u>\$ 5,905,069</u>

CITY OF BIG SPRING

Debt Service Schedule

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Airpark Fund			
Lease Purchase			
2006-07	\$ 14,040	\$ 3,353	\$ 17,392
2007-08	9,989	3,155	13,143
2008-09	8,366	2,809	11,175
2009-10	8,699	2,462	11,161
2010-11	8,066	2,111	10,177
2011-12	4,666	1,840	6,506
2012-13	3,763	1,682	5,445
2013-14	3,921	1,524	5,445
2014-15	4,085	1,360	5,445
2015-16	4,256	1,189	5,445
2016-17	4,435	1,010	5,445
2017-18	4,621	824	5,445
2018-19	4,814	631	5,445
2019-20	5,016	429	5,445
2020-21	5,226	219	5,445
Total	<u>\$ 93,963</u>	<u>\$ 24,597</u>	<u>\$ 118,560</u>

CITY OF BIG SPRING

Debt Service Schedule

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
EMS Fund			
Lease Purchase			
2006-07	\$ 71,553.65	\$ 4,506.64	\$ 76,060.29
2007-08	46,659	3,966	50,625
2008-09	35,011	2,670	37,681
2009-10	25,958	1,560	27,518
2010-11	22,710	691	23,400
2011-12	5,813	37	5,850
Total	<u>\$ 207,705</u>	<u>\$ 13,430</u>	<u>\$ 221,135</u>

CITY OF BIG SPRING

Debt Service Schedule

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Service Center Fund			
Lease Purchase			
2006-07	\$ 931	\$ 792	\$ 1,723
2007-08	970	753	1,723
2008-09	1,011	713	1,723
2009-10	1,053	670	1,723
2010-11	1,097	626	1,723
2011-12	1,143	580	1,723
2012-13	1,191	532	1,723
2013-14	1,241	482	1,723
2014-15	1,293	430	1,723
2015-16	1,347	376	1,723
2016-17	1,403	320	1,723
2017-18	1,462	261	1,723
2018-19	1,523	200	1,723
2019-20	1,587	136	1,723
2020-21	1,654	69	1,723
Total	<u>\$ 18,906</u>	<u>\$ 6,940</u>	<u>\$ 25,846</u>

CITY OF BIG SPRING

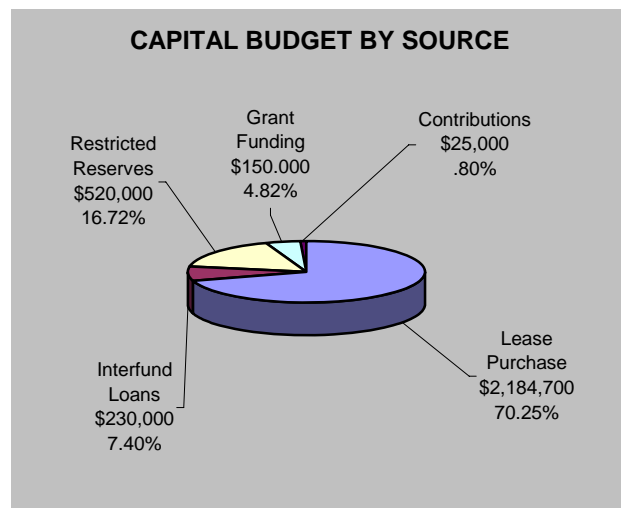
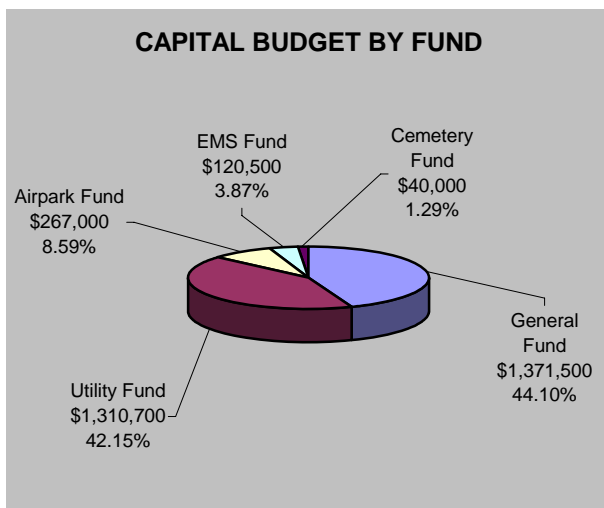
CAPITAL IMPROVEMENTS PLAN

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 annual approved 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 2006-07 there is a total of \$3,109,700 budgeted for capital expenditures. Of this total, \$884,700 will be purchased through a lease purchase financing arrangement, \$420,000 through restricted reserves in the Utility Fund, \$100,000 through restricted reserves in the Airpark Fund, \$230,000 will be financed through interfund loans from the Capital Replacement Fund, \$150,000 will be funded by other agencies in accordance with executed grant agreements, and \$25,000 will be financed from contributions. Additionally, lease purchase proceeds in the amount of \$1,300,000 were received last fiscal year for construction of the golf course and the related expenditure is budgeted in 2006-07.



An election will be held in November of 2006 to determine whether the City of Big Spring will issue general obligation bonds. It is currently estimated that the bond propositions will total \$15,000,000. The projects associated with these bonds are included in the 2006-07 Capital Improvements Plan, as they have been for the last four years. However, since voter approval has not yet occurred, the bond proceeds and related project expenses are not actually included in this budget document.

Future year capital equipment purchases will be financed through a variety of sources, including has loans from the Capital Replacement Fund, lease purchase arrangements through independent financing companies, current receipts, restricted cash reserves, fund balances, 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 \$884,700 will be financed over a five-year period through a lease purchase arrangement with an independent financing company. The table on page **318** shows funding impacts of the estimated debt service over the life of the loan, including cash requirements in the current fiscal year.

An interfund loan in the amount of \$215,000 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 **319**. Additionally, the Capital Replacement Fund will transfer \$15,000 to the Cemetery Fund for construction of a chapel. However, this is not a loan and will not be repaid.

The use of restricted retained earnings in the Utility Fund in the amount of \$420,000 is estimated to reduce restricted funds available for future capital needs to \$121,560 by September 30, 2007. 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 only for current or future capital improvements.

The City has executed a grant agreement with the Texas Department of Transportation – Aviation Division (TxDOT) for the construction of an eight-plane hangar. TxDOT will finance \$150,000 and the Airpark Fund will finance the remaining \$100,000 through restricted reserves in the Airpark Fund, which will reduce the restricted reserve balance to \$1,443,584 by September 30, 2007.

The following schedule shows the cash impact for fiscal ear 2006-07 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. The capital improvements included in this fiscal year will not impact current or future personnel levels. In other words, there are no capital projects incorporated in this budget that will necessitate a need for either an increase or reduction in personnel. For additional information on current operating impacts, please refer to the fund narratives for each fund.

Cash Requirements for 2006-07

	Debt Service			
	Current			Total
	Revenue/Fund Reserves	Lease Purchase	Interfund Loans	
General Fund	\$ 0	\$89,720	\$ 0	\$89,720
Utility Fund	420,000	9,879	8,115	437,994
Airpark Fund	100,000	3,263	0	103,263
EMS Fund	0	15,725	0	15,725
	\$520,000	\$118,587	\$8,115	\$646,702

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

GENERAL FUND

Police Department - The Police Department will purchase five (5) police cars and the equipment necessary to make them ready for duty. Each year five vehicles are replaced on a rotating basis, with the oldest or least reliable cars being replaced. The City's "Individually Assigned Vehicle Program" is a continuing project that was implemented 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 cost for the five street-ready police cars, to be funded through a lease purchase arrangement, is \$160,000. Additionally, a computer server will be purchased for \$18,000 that will provide digital storage and retrieval compatibility with in-car digital video systems.

Street Department - This department will purchase a front-end loader and a pickup, to be financed through a lease purchase arrangement. The loader is estimated to cost \$75,000 after trade-in reductions for two pieces of equipment that will be traded in. One of the units to be traded, an IT-14 loader, would need a new transmission if it was left in the fleet, estimated to cost \$35,000. Additionally, non-routine maintenance on this unit has cost over \$40,000 over the past two years. The other unit that will be traded in is a 928G loader, on which the City has spent over \$32,000 in maintenance costs over the prior three-year period. These savings in maintenance and repair costs will more than offset the new debt service requirement of \$9,800 in the current fiscal.

Sanitation Department - One replacement sanitation truck and a new roll-off truck will be purchased for this department. The estimated cost of these vehicles is \$234,000 and will be financed through a lease purchase arrangement. The sanitation truck that will be retired has reached the end of its scheduled useful life. Replacing this unit in the current year will prevent major maintenance costs. The roll-off truck will replace a 2001 unit that has experienced very high repair costs over the last two years.

Parks Department – New playground equipment, estimated to cost \$26,000, will be purchased for Birdwell Park. Equipment currently at the Birdwell Park will be refurbished and moved to a small neighborhood park that does not currently have playground equipment. This process will provide new and improved facilities at one of the more popular parks and will further the City’s overall goals for improved quality of life as identified in the Master Parks Plan.

UTILITY FUND

Water Department - This department has \$25,000 budgeted for the final rehabilitation stage of a backwash pump, \$20,000 for the rehabilitation or replacement of major filter components at the treatment plant, \$15,000 for replacement of the raw water main valve, and \$100,000 for major rehabilitation of the flocculator units. 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. The flocculator units are more than twenty years old and require major repairs annually. These units represent the initial stage of water treatment, where the raw water is conditioned by a slow mixing process following the addition of treatment chemicals. Additionally, repairs to Edwards ground storage tank, a one-million gallon water concrete tank, is budgeted at an estimated cost of \$30,000 and repairs in the amount of \$50,000 is budgeted for 708 and South Mountain ground storage tanks, each of which are 100,000 gallon tanks. The repairs to the backwash pump will be funded from restricted reserves. All other capital upgrades in this department, totaling \$215,000, will be funded through an interfund loan from the Capital Revolving Fund. New debt service requirements on this loan are anticipated to be \$8,115 in the current year.

Distribution and Collection - The water line replacement program will continue with \$200,000 budgeted for routine, scheduled replacement of water mains and accompanying components. Areas with the highest number of reported water line breaks 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. Additionally, a new dump truck will be purchased through a lease purchase agreement at a cost of \$70,000.

Wastewater - This department will fund major renovations for two primary components of the wastewater treatment plant. These renovations, costing \$120,000, will be performed on the plant water pump station and aeration tank diffusers. 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.

E.M.S. FUND

E.M.S. – This fund is budgeted to spend \$120,500 for capital replacements this year, all of which will be financed through a lease purchase arrangement. Equipment to be replaced includes two defibrillators costing \$22,000 and one ambulance costing \$70,000. Additionally, new software and hardware will be purchased to aid in the collection and processing of data related to ambulance service runs. This in-field data process will help to eliminate data entry errors and will substantially speed the billing process.

AIRPARK FUND

Airpark - Through the use of restricted fund reserves, the Airpark Fund will contribute \$100,000 for the construction of a new eight-plane hangar. An additional \$150,000 in non-primary entitlement grant proceeds from the Texas Department of Transportation (TxDOT) – Aviation Division will be programmed for the hangar construction. The construction of the new hangar will generate annual lease revenue in the amount of \$12,000. Additionally, a new sport utility vehicle (SUV) will be purchased, replacing a truck that has experienced high maintenance costs over the last two years. The SUV will be financed through a lease purchase agreement, generating approximately \$3,300 in new debt service requirements in 2006-07.

CEMETERY FUND

Cemetery – This budget includes the construction of a chapel at the City’s Mount Olive Cemetery. The chapel will be funded through an interfund transfer of \$15,000 from the Capital Replacement Fund and through contributions from private citizens in the amount of \$25,000. Neither additional personnel or debt service requirements, nor a reduction in the Cemetery’s fund balance will result from this new construction.

CITY OF BIG SPRING

**Debt Service Schedule
2006-07 Lease Purchase Financing**

	Original Loan Amount	Annual Debt Service Requirements		
		Principal	Interest	Total
General Fund				
2006-07	\$671,500	\$ 70,797	\$ 16,834	\$ 87,631
2007-08		125,767	24,459	150,226
2008-09		131,544	18,681	150,225
2009-10		137,588	12,638	150,226
2010-11		143,908	6,317	150,225
2011-12		61,896	698	62,594
		<u>\$ 671,500</u>	<u>\$ 79,627</u>	<u>\$ 751,127</u>
Utility Fund				
2006-07	\$75,700	\$ 7,981	\$ 1,898	\$ 9,879
2007-08		14,178	2,757	16,935
2008-09		14,829	2,106	16,935
2009-10		15,511	1,425	16,936
2010-11		16,223	712	16,935
2011-12		6,978	79	7,057
		<u>\$ 75,700</u>	<u>\$ 8,977</u>	<u>\$ 84,677</u>
Airpark Fund				
2006-07	\$17,000	\$ 1,793	\$ 426	\$ 2,219
2007-08		3,184	619	3,803
2008-09		3,330	473	3,803
2009-10		3,483	320	3,803
2010-11		3,643	160	3,803
2011-12		1,567	18	1,585
		<u>\$ 17,000</u>	<u>\$ 2,016</u>	<u>\$ 19,016</u>
E.M.S. Fund				
2006-07	\$120,500	\$ 12,704	\$ 3,021	\$ 15,725
2007-08		22,569	4,389	26,958
2008-09		23,606	3,352	26,958
2009-10		24,690	2,268	26,958
2010-11		25,824	1,134	26,958
2011-12		11,107	125	11,232
		<u>\$ 120,500</u>	<u>\$ 14,289</u>	<u>\$ 134,789</u>
Total-All Funds				
2006-07	\$884,700	\$ 93,275	\$ 22,179	\$ 115,454
2007-08		165,698	32,224	197,922
2008-09		173,309	24,612	197,921
2009-10		181,272	16,651	197,923
2010-11		189,598	8,323	197,921
2011-12		81,548	920	82,468
		<u>\$ 884,700</u>	<u>\$ 104,909</u>	<u>\$ 989,609</u>

CITY OF BIG SPRING

**Debt Service Schedule
2006-07 Interfund Loans**

	Original Loan Amount	Annual Debt Service Requirements		
		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Utility Fund				
2005-06	\$215,000	\$ 6,336	\$ 1,778	\$ 8,114
2006-07		39,144	9,544	48,688
2007-08		41,146	7,542	48,688
2008-09		43,251	5,436	48,687
2009-10		45,465	3,224	48,689
2010-11		39,658	915	40,573
		<u>\$ 215,000</u>	<u>\$ 28,439</u>	<u>\$ 243,439</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 2006-07</u>	<u>Year 2 Projected 2007-08</u>	<u>Year 3 Projected 2008-09</u>	<u>Year 4 Projected 2009-10</u>	<u>Year 5 Projected 2010-11</u>
Information Technology	GIS Mapping System	Lease Purchase	\$ 150,000		\$ 75,000	\$ 75,000		
	e-Government System	Current Receipts	10,000			10,000		
	Upgrade Switches & Routers	Cap. Rev. Fund	25,000			25,000		
	WAN Upgrades	Cap. Rev. Fund	25,000				25,000	
	Server Upgrades	Lease Purchase	75,000					75,000
			285,000		75,000	110,000	25,000	75,000
Police	Fleet Replacement Program (5)	Lease Purchase	820,000	160,000	160,000	165,000	165,000	170,000
	Server for In-Car Video System	Lease Purchase	18,000	18,000				
	Facility Renovations	Cap. Rev. Fund	250,000		150,000	100,000		
	Upgrade Emergency Sirens	Cap. Rev. Fund	100,000			100,000		
	Graphics Server	Current Receipts	18,000		9,000		9,000	
			1,206,000	178,000	319,000	365,000	174,000	170,000
Fire	Deputy Chief's SUV	Lease Purchase	21,000	21,000				
	Fire Truck	Lease Purchase	280,000			280,000		
	Aerial Quint	Lease Purchase	440,000		440,000			
			741,000	21,000	440,000	280,000		
Fire Marshal	Pickup	Lease Purchase	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 2006-07</u>	<u>Year 2 Projected 2007-08</u>	<u>Year 3 Projected 2008-09</u>	<u>Year 4 Projected 2009-10</u>	<u>Year 5 Projected 2010-11</u>
Animal Control	Pickup	Lease Purchase	\$ 40,000	\$ 18,000			\$ 22,000	
	Animal Shelter Annex	Bond Issue	500,000	500,000				
			540,000	518,000			22,000	
Municipal Court	AutoCITE (electronic citations)	Lease Purchase	32,000			10,000	10,000	12,000
Code Enforcement	3/4 Ton Pickup	Lease Purchase	59,000	18,000		20,000	21,000	
Offender Program	Passenger Van	Lease Purchase	25,000	25,000				
Streets	Front End Loader	Lease Purchase	75,000	75,000				
	Pickup	Lease Purchase	38,000	18,000		20,000		
	Downtown Street Reconstruction	Bond Issue	9,000,000	9,000,000				
	Oil Transport	Cap. Rev. Fund	75,000			75,000		
	Asphalt Distributor	Lease Purchase	60,000		60,000			
	Dump Truck	Lease Purchase	150,000		75,000		75,000	
	Chemical Building	Current Receipts	15,000			15,000		
	Tractor	Lease Purchase	55,000		30,000	15,000	10,000	
	Blade	Cap. Rev. Fund	225,000		225,000			
	Trailer	Lease Purchase	11,000		11,000			
	Mosquito Fogger	Lease Purchase	15,000			15,000		
	Compressor	Lease Purchase	15,000				15,000	
	Roller	Lease Purchase	35,000					35,000
	Street Sweeper	Cap. Rev. Fund	150,000			150,000		
			\$ 9,919,000	\$ 9,093,000	\$ 401,000	\$ 290,000	\$ 100,000	\$ 35,000

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 2006-07</u>	<u>Year 2 Projected 2007-08</u>	<u>Year 3 Projected 2008-09</u>	<u>Year 4 Projected 2009-10</u>	<u>Year 5 Projected 2010-11</u>
Sanitation	Sanitation Truck	Lease Purchase	\$ 637,000	\$ 122,000	\$ 125,000	\$ 125,000	\$ 130,000	\$ 135,000
	Rolloff Truck	Lease Purchase	112,000	112,000				
	Pickup	Lease Purchase	20,000		20,000			
	Welding Truck	Lease Purchase	32,000			32,000		
				801,000	234,000	145,000	157,000	130,000
Landfill	Compactor	Cap. Rev. Fund	400,000			400,000		
	Baler Replacement	Cap. Rev. Fund	500,000			500,000		
			900,000			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	Playground Equipment-Birdwell Park	Lease Purchase	26,000	26,000				
	Sports Complex	Bond Issue	5,000,000	5,000,000				
	Mower	Lease Purchase	49,000		15,000		17,000	17,000
	ABC Park Restrooms	Cap. Rev. Fund	20,000		20,000			
	Pickup	Lease Purchase	40,000			20,000		20,000
	Dump Truck	Cap. Rev. Fund	75,000			75,000		
	Outdoor Projector	Lease Purchase	10,000				10,000	
	Tractor	Current Receipts	15,000			15,000		
			\$ 5,235,000	\$ 5,026,000	\$ 35,000	\$ 110,000	\$ 27,000	\$ 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 2006-07</u>	<u>Year 2 Projected 2007-08</u>	<u>Year 3 Projected 2008-09</u>	<u>Year 4 Projected 2009-10</u>	<u>Year 5 Projected 2010-11</u>
Swimming Pool	Resurface Rubber-Flex Pool Area	Cap. Rev. Fund	\$ 25,000		\$ 25,000			
	Pool Vacuum	Current Receipts	6,000			6,000		
	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	30,000			15,000	15,000	
	Pool House Restroom Renovation	Cap. Rev. Fund	15,000				15,000	
	Rubber Rock on Deck	Cap. Rev. Fund	35,000					35,000
			146,000		35,000	46,000	30,000	35,000
Golf Course	Reconstruction of Course	Lease Purchase	1,300,000	1,300,000				
	Trap Rake	Lease Purchase	8,500	8,500				
	Fairway Mower	Lease Purchase	35,000	35,000				
	Utility Work Vehicle	Lease Purchase	15,000	15,000				
			1,358,500	1,358,500				
Moss Lake	Fencing	Current Receipts	5,000		5,000			
	Camp Site Upgrades	Cap. Rev. Fund	30,000		15,000		15,000	
	Tractor/Mower	Cap. Rev. Fund	30,000			30,000		
			65,000		20,000	30,000	15,000	
General Fund Total			\$21,422,500	\$16,471,500	\$ 1,515,000	\$ 2,318,000	\$ 584,000	\$ 534,000

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 2006-07</u>	<u>Year 2 Projected 2007-08</u>	<u>Year 3 Projected 2008-09</u>	<u>Year 4 Projected 2009-10</u>	<u>Year 5 Projected 2010-11</u>
Water Treatment	Backwash Pump Rehab	Restricted Reserves	\$ 25,000	\$ 25,000				
	Filter Rehab	Cap. Rev. Fund	120,000	20,000	25,000	25,000	25,000	25,000
	S. Mountain Gr. Storage Tank Rehab	Cap. Rev. Fund	50,000	50,000				
	Edwards Ground Storage Tank Rehab	Cap. Rev. Fund	30,000	30,000				
	Flocculator System Renovation	Cap. Rev. Fund	100,000	100,000				
	Raw Water Main Valve Replacement	Cap. Rev. Fund	15,000	15,000				
	N. Side Elevated Storage Tank Rehab	Bond Issue	600,000	600,000				
	Lancaster Pump Station Rehab	Restricted Reserves	30,000		30,000			
	Security System for Treatment Plant	Lease Purchase	7,000		7,000			
	Ground Storage Tank - City Park	Cap. Rev. Fund	50,000		50,000			
	Sedimentation Basin Repairs	Restricted Reserves	50,000		50,000			
	pH Adjustment System	Restricted Reserves	100,000			100,000		
	Backhoe for Sludge Processing	Lease Purchase	80,000				80,000	
	Dump Truck	Lease Purchase	80,000					80,000
	Turbine Pump Sta. Renov. Phase I	Bond Issue	1,000,000					1,000,000
	Turbine Pump Sta. Renov. Phase II	Bond Issue	600,000					600,000
			2,937,000	840,000	162,000	125,000	105,000	1,705,000
Distribution & Collection	Dump Truck	Lease Purchase	70,000	70,000				
	Distribution Lines	Restricted Reserves	1,075,000	200,000	200,000	225,000	225,000	225,000
	Pickup	Lease Purchase	42,000		21,000		21,000	
	Vacuum Truck	Cap. Rev. Fund	225,000			225,000		
	Ditchwitch Trencher	Lease Purchase	120,000		120,000			
	Sewer Camera Outpost Unit	Lease Purchase	75,000			75,000		
	Portable Welder	Current Receipts	8,000				8,000	
	Valve & Hydraulic Power Unit	Current Receipts	13,000				13,000	
	Beals Creek Sewer Trunk Main Repl.	Bond Issue	900,000					900,000
			\$ 2,528,000	\$ 270,000	\$ 341,000	\$ 525,000	\$ 267,000	\$ 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 2006-07</u>	<u>Year 2 Projected 2007-08</u>	<u>Year 3 Projected 2008-09</u>	<u>Year 4 Projected 2009-10</u>	<u>Year 5 Projected 2010-11</u>
Customer Service	Drive-Thru Window Replacement Pickup	Lease Purchase Lease Purchase	\$ 5,700 36,000	\$ 5,700		18,000		18,000
			41,700	5,700		18,000		18,000
Wastewater Treatment	Water Pump Station Overhaul	Restricted Reserves	50,000	50,000				
	Aeration Tank Diffusers	Restricted Reserves	70,000	70,000				
	Sludge Drying Bed Replacement	Restricted Reserves	225,000	75,000			75,000	75,000
	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			75,000	75,000	
	Airpark Lift Station Pump Conversion	Cap. Rev. Fund	55,000		55,000			
	Tractor	Lease Purchase	50,000				50,000	
	West Trickling Filter Overhaul	Restricted Reserves	100,000					100,000
			732,000	195,000	62,000	100,000	200,000	175,000
Material Control	HVAC Replacement	Current Receipts	10,000		10,000			
Utility Fund Total			\$ 6,248,700	\$ 1,310,700	\$ 575,000	\$ 768,000	\$ 572,000	\$ 3,023,000

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 2006-07</u>	<u>Year 2 Projected 2007-08</u>	<u>Year 3 Projected 2008-09</u>	<u>Year 4 Projected 2009-10</u>	<u>Year 5 Projected 2010-11</u>
Airpark	T-Hangar	Grant Proceeds	150,000	150,000				
	T-Hangar	Restricted Reserves	100,000	100,000				
	Vehicle	Lease Purchase	17,000	17,000				
	Construction Phase-Runway Overlay	Grant Proceeds	3,083,400		3,083,400			
	Construction Phase-Runway Overlay	Restricted Reserves	342,600		342,600			
	Dump Truck	Lease Purchase	70,000			70,000		
	Generator	Lease Purchase	13,500			13,500		
	Tractor/Mower	Lease Purchase	78,000		38,000		20,000	20,000
Airpark Fund Total			\$ 3,854,500	\$ 267,000	\$ 3,464,000	\$ 83,500	\$ 20,000	\$ 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 2006-07</u>	<u>Year 2 Projected 2007-08</u>	<u>Year 3 Projected 2008-09</u>	<u>Year 4 Projected 2009-10</u>	<u>Year 5 Projected 2010-11</u>
E.M.S.	Van Type Ambulance	Lease Purchase	\$ 365,000	\$ 70,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000
	Field Data Software	Lease Purchase	28,500	28,500				
	Defibrillator	Lease Purchase	69,000	22,000		23,000		24,000
E.M.S. Fund Total			\$ 462,500	\$ 120,500	\$ 70,000	\$ 98,000	\$ 75,000	\$ 99,000

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 2006-07</u>	<u>Year 2 Projected 2007-08</u>	<u>Year 3 Projected 2008-09</u>	<u>Year 4 Projected 2009-10</u>	<u>Year 5 Projected 2010-11</u>
Service Center	Wrecker	Lease Purchase	50,000			50,000		
	Pickup	Lease Purchase	22,000		22,000			
	Garage Doors	Cap. Rev. Fund	45,000				45,000	
	Shop Lighting	Cap. Rev. Fund	10,000		10,000			
	Truck Lift Station	Current Receipts	10,000				10,000	
Service Center Fund Total			\$ 137,000		\$ 32,000	\$ 50,000	\$ 55,000	

Cemetery Fund

<u>Department</u>	<u>Project</u>	<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2006-07</u>	<u>Year 2 Projected 2007-08</u>	<u>Year 3 Projected 2008-09</u>	<u>Year 4 Projected 2009-10</u>	<u>Year 5 Projected 2010-11</u>
Cemetery	Chapel	Cap. Rev. Fund	\$ 15,000	\$ 15,000				
	Chapel	Contributions	25,000	25,000				
	Pickup	Cap. Rev. Fund	20,000			20,000		
	Mower	Cap. Rev. Fund	22,000		11,000			11,000
Cemetery Fund Total			\$ 82,000	\$ 40,000	\$ 11,000	\$ 20,000		\$ 11,000

City of Big Spring

Five Year Capital Improvements Plan

Summary - All Funds

<u>Fund</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2006-07</u>	<u>Year 2 Projected 2007-08</u>	<u>Year 3 Projected 2008-09</u>	<u>Year 4 Projected 2009-10</u>	<u>Year 5 Projected 2010-11</u>
General Fund	\$21,422,500	\$16,471,500	\$ 1,515,000	\$ 2,318,000	\$ 584,000	\$ 534,000
Utility Fund	6,248,700	1,310,700	575,000	768,000	572,000	3,023,000
Airpark Fund	3,854,500	267,000	3,464,000	83,500	20,000	20,000
E.M.S. Fund	462,500	120,500	70,000	98,000	75,000	99,000
Service Center Fund	137,000		32,000	50,000	55,000	-
Cemetery Fund	82,000	40,000	11,000	20,000		11,000
Golf Course Imp.						
Total - All Funds	\$32,207,200	\$18,209,700	\$ 5,667,000	\$ 3,337,500	\$ 1,306,000	\$ 3,687,000

Summary - Funding Source

<u>Funding Source(s)</u>	<u>Five Year CIP Budget</u>	<u>Base Year Budget 2006-07</u>	<u>Year 2 Projected 2007-08</u>	<u>Year 3 Projected 2008-09</u>	<u>Year 4 Projected 2009-10</u>	<u>Year 5 Projected 2010-11</u>
Lease Purchase	\$ 6,107,200	\$ 2,184,700	\$ 1,334,000	\$ 1,141,500	\$ 766,000	\$ 681,000
Cap. Rev. Fund	2,807,000	230,000	596,000	1,750,000	125,000	106,000
Current Receipts	117,000		31,000	46,000	40,000	
Restricted Reserves	2,317,600	520,000	622,600	400,000	375,000	400,000
Grant Funding	3,233,400	150,000	3,083,400			
Contributions	25,000	25,000				
Bond Issue	17,600,000	15,100,000				2,500,000
Total - All Funding Sources	\$32,207,200	\$18,209,700	\$ 5,667,000	\$ 3,337,500	\$ 1,306,000	\$ 3,687,000

BUDGETED CAPITAL OUTLAY

Fiscal Year 2006-07

General Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Police	Server for In-Car videos	1	Lease Purchase	\$ 18,000
Police	Police Vehicle	5	Lease Purchase	160,000
Animal Control	1/2 Ton Pick-Up & Cage	1	Lease Purchase	18,000
Fire	Vehicle - SUV	1	Lease Purchase	21,000
Code Enforcement	1/2 Ton Pick-Up	1	Lease Purchase	18,000
Offender Program	Vehicle - Van	1	Lease Purchase	25,000
Streets	Pickup	1	Lease Purchase	18,000
Streets	Loader (with trade-in)	1	Lease Purchase	75,000
Sanitation	Sanitation Truck	1	Lease Purchase	122,000
Sanitation	Roll Off Truck	1	Lease Purchase	112,000
Parks	Playground Eq-Birdwell Park	1	Lease Purchase	26,000
Golf Course	Trap Rake	1	Lease Purchase	8,500
Golf Course	Mule	1	Lease Purchase	15,000
Golf Course	Fairway Mower	1	Lease Purchase	35,000
				<hr/>
				\$ 671,500

Utility Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Water Treatment	Filter Rehab III	N/A	Cap. Rep. Fund	\$ 20,000
Water Treatment	Backwash Pump	1	Reserves	25,000
Water Treatment	Flocculators Rehab	N/A	Cap. Rep. Fund	100,000
Water Treatment	Raw Water Main Valve	1	Cap. Rep. Fund	15,000
Water Treatment	Edwards Ground Storage Tank	2	Cap. Rep. Fund	30,000
Water Treatment	708 & South Mt. Ground Storage Tank	2	Cap. Rep. Fund	50,000
Dist. & Collections	Water Line Replacement	N/A	Reserves	200,000
Dist. & Collections	Dump Truck - 14 Yd	1	Lease Purchase	70,000
Customer Service	Drive Thru Window	1	Lease Purchase	5,700
Wastewater Treatment	Plant Water Pump Station Overhaul	1	Reserves	50,000
Wastewater Treatment	Sludge Drying Bed Tiles	4	Reserves	75,000
Wastewater Treatment	Aeration Tank Diffusers	2	Reserves	70,000
				<hr/>
				\$ 710,700

BUDGETED CAPITAL OUTLAY

Fiscal Year 2006-07

(Continued)

Airpark Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Airpark	T-Hangar	1	Grant	150,000
Airpark	T-Hangar	1	Reserves	100,000
Airpark	Vehicle - SUV	1	Lease Purchase	17,000
				<hr/>
				\$ 267,000

EMS Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
EMS	Field Data Software/Hardware	N/A	Lease Purchase	28,500
EMS	Defibrillator	2	Lease Purchase	22,000
EMS	Ambulance	1	Lease Purchase	70,000
				<hr/>
				\$ 120,500

Cemetery Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Cemetery	Chapel	1	Cap. Rep. Fund	15,000
Cemetery	Chapel	1	Contributions	25,000
				<hr/>
				\$ 40,000

Total Budgeted Capital Outlay \$ 1,809,700

BUDGETED CAPITAL OUTLAY

Fiscal Year 2006-07

(Continued)

Summary by Fund

General	Lease Purchase	<u>\$ 671,500</u>	\$ 671,500
Utility	Lease Purchase	75,700	
	Restricted Reserves	420,000	
	Capital Replacement Fund	<u>215,000</u>	710,700
Airpark	Restricted Reserves	100,000	
	Lease Purchase	17,000	
	Grant Funds	<u>150,000</u>	267,000
EMS	Lease Purchase	<u>\$ 120,500</u>	\$ 120,500
Cemetery	Capital Replacement Fund	15,000	
	Contributions	<u>\$ 25,000</u>	\$ 40,000
			<u><u>\$ 1,809,700</u></u>

Summary by Funding Source

Lease Purchase	\$ 884,700
Capital Replacement Fund	230,000
Grant Funding	150,000
Restricted Reserves	520,000
Contributions	25,000
	<u><u>\$ 1,809,700</u></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	2005 ASSESSED VALUE
Western Container	Manufacture of Plastic Bottles	\$22,789,860
Scenic Mountain Medical Center	Hospital	10,403,246
TXU Electric Delivery Co	Electric Provider	9,550,440
Southwestern Bell Telephone Co.	Telephone Utility	6,716,060
Walmart Real Estate	Real Estate	6,370,000
Walmart Stores Texas LP	Retail/Grocery	5,764,690
General Electric Capital Corp	Vehicle Leasing	4,013,540
Scenic Mountain Medical Center	Clinic	3,905,277
Fifth Third Leasing Co	Equipment Leasing	3,816,730
Cox Com. Inc.	Cable Television Systems	3,635,450

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

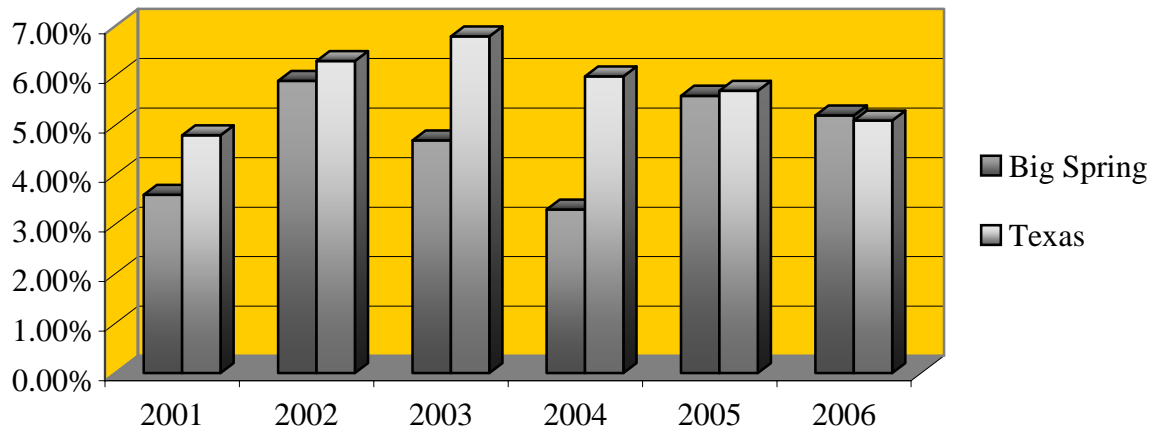
Race	Number of Citizens	Percent of Population
White	19,352	76.69%
Black	1,339	5.31%
American Indian	150	.59%
Asian	150	.63%
Other	<u>4,233</u>	<u>16.78%</u>
Total	25,233	100.00%

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

FISCAL <u>YEAR</u>	<u>POPULATION</u>	PER CAPITA		
		<u>MEDIAN</u> <u>INCOME</u>	<u>MEDIAN</u> <u>AGE</u>	<u>BSISD</u> <u>ENROLLMENT</u>
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
2006	25,333	23,186	36	3,782

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 2005-06

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	173.5
Unpaved	2.0
Police Protection	
Number of Stations	1
Number of Employees (including 19 civilians)	63
Number of Calls for Service	19,298
Total Arrests	1,945
Total Number of Written Reports	5,312
Total Number of Building checks	8,200
Total Alarm Response	815
Total Citations	4,613
Fire Protection	
Number of Stations	5
Number of Employees	46
Number of City runs per year	418
Number of Non-City runs per year	47
EMS Service	
Number of Employees (including clerks)	18
Number of City runs per year	3,006
Number of Non-City runs per year	346
Number of long distance transfers	602
Retired Volunteers Program	
Number of Volunteers	347
Total Volunteer Hours (10/1/04 - 9/30/05)	84,981
Dollar Value to the Community (Based on Private Sector rate)	\$1,372,443
Building Permits	
Number of Residential	2
Residential Valuation	\$269,900
Number of Residential Alterations & Additions	265
Residential Valuation	\$954,851
Number of Residential Re-Roofs	112
Residential Valuations	\$243,019
Number of Commercial Buildings	1

Building Permits (continued)	
Commercial Valuation	\$3,450,000
Number of Commercial Alterations & Additions	25
Commercial Valuation	\$638,471
Number of Commercial Re-Roofs	30
Commercial Valuation	\$135,750
Number of Government	0
Government Valuation	N/A
Municipal Water Utility	
Number of active city accounts (yearly average)	8,435
Number of active city units (yearly average)	9,556
Number active non-city accounts (yearly average)	237
Number of active non-city units (yearly average)	249
Systems capacity (gallons) per day	12,500,000
Daily average consumption (gallons)	5,000,000
Miles of water mains	177
Miles of sewer mains	125
Number of fire hydrants	722
Main Live Valves	1,636
Manholes	1,998
Parks and Recreation	
Community Parks	
Comanche Trail	136.00 acres
Neighborhood Parks	
Jefferson Park	.50 acres
ABC Park	3.15 acres
Birdwell Park	15.04 acres
Dr. Morgan Park	7.50 acres
Lakes	
Comanche Lake located in Comanche Trail Park	148.00 acres
Moss Lake	640.00 acres
Baseball/Softball Fields	
Cotton Mize (one softball field)	Included in Comanche Trail Park acreage
Stinkcreek (one practice field)	
Roy Anderson Complex (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	265
Part Time	2
Employee Education	
Post Graduate	3
Bachelors Degree	15
Associates Degree	33

CITY OF BIG SPRING

**BUDGET POLICY
2006-07**

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

2006-07 Annual Budget

February - April	Preparation of budget work papers by Finance Department.
May 2	Distribute 2006-07 annual budget work papers to department heads.
May 2	Revenue projection forms will be distributed to division directors.
May 31	Proposed budget will be entered into the budget module by all departments.
May 31	Division directors will submit revenue projections to the Finance Department.
June 1 - June 4	The Finance Department will review and complete revenue projections and prepare proposed budget for presentation to the City Manager.
June 5 - 23	Review line item budget requests with division directors and department heads by the City Manager.
June 19 - 23	Review capital requests and program changes with division directors and department heads by the City Manager.
June 26 - July 14	The proposed annual 2006-07 budget will be prepared for presentation to the City Council.
July 17 - 19	Budget work sessions with the City Council.
July 20	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 8	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 8	The City Secretary will publish notice of the public hearing on the proposed 2006-07 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 22	The City Council will conduct a public hearing on the proposed annual budget.

August 22	First reading of an ordinance approving and adopting the 2006-07 annual budget.
September 12	Second and final reading of an ordinance approving and adopting the 2006-07 annual budget.
September 13	File adopted budget with the County Clerk.
October 1	Effective date of adopted budget.

CITY OF BIG SPRING

TAX RATE CALENDAR
2006-07 Tax Rate

July 25	Deadline for chief appraiser to certify roll to taxing entities.
August 1	Calculation of effective and rollback tax rates by Tax Assessor/Collector.
August 4	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 8	Meeting of the City Council to discuss 2006 proposed tax rate and vote to place the proposal to adopt the rate on the agenda of a future meeting as an action item if the proposed rate exceeds the effective rate.
August 15	Publish "Notice of Public Hearing on Tax Increase" (quarter-page notice) in local newspaper, broadcast on local access channel and post on City Web site at least seven (7) days prior to the first public hearing.
August 18	Post notice seventy-two (72) hours in advance of public hearing.
August 22	The City Council will conduct a public hearing on the proposed tax rate.
September 8	Post notice seventy-two (72) hours in advance of second public hearing
September 12	The City Council will conduct the second public hearing, consider first reading of an ordinance adopting the proposed tax rate for 2006, and schedule and announce meeting date at which the tax rate will be adopted.
September 18	Publish "Notice of Vote on Tax Rate" (quarter-page notice) in local newspaper, broadcast on local access channel and post on City Web site.
September 22	Post notice seventy-two (72) hours in advance of meeting to adopt tax rate.
September 26	The City Council will adopt the tax rate for 2006-07 on second and final reading.



ORGANIZATIONAL CHARTS
BY DIVISION

City Manager

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

Municipal Court Judge

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

Finance Director / City Secretary

- Assistant Finance Director (1)
- Staff Accountants (2)
- Assistant City Secretary (1)
- Accounts Payable Technician (1)
- CVB Manager (1)
- EMS Billing Coordinator (1)
- EMS Billing Technician (1)
- Customer Service Manager (1)
- Customer Billing Technician (1)
- Customer Service Technician (2)
- Customer Service Clerk (2)
- Meter Reader (2)
- Information Technology Manager (1)
- Mapping / Support Technician (1)
- Purchasing Agent (1)
- Inventory Specialist (1)
- RSVP Manager (1)
- RVSP Coordinator (1)

Police Chief

- Administrative Lt (1)
- CID Sgt (1)
- Detectives (8)
- Administrative Assistant (1)
- Computer Technician (1)
- Patrol Lt (2)
- Patrol Sgts (4)
- Patrol Officers (24)
- Jailers (4)
- Support Services Lt (1)
- Animal Wardens (3)
- Support Services Sgt (1)
- Dare Officer (1)
- Warrants Officer (1)
- Communications Sgt (1)
- Dispatchers (8)
- Records Technicians (3)

Human Resources Director

- Personnel Manager (1)
- Payroll Coordinator (1)
- Personnel Technician (1)

Fire Chief

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

Public Works Director

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

Airpark Director

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

Public Works Director – Cont.

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



**SUMMARY OF
BUDGETED POSITIONS**

**SUMMARY OF PERSONNEL BY DIVISION
AND DEPARTMENTS**

<i>DIVISION / DEPARTMENT</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>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>
<i>Administration (001)</i>			
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>	3.0	3.0	3.0
<i>Finance (002)</i>			
Finance (120)	6.0	6.0	6.0
Information Technology (140)	1.0	2.0	2.0
Customer Service (735)	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>
<i>Total</i>	15.0	16.0	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	63.0
Animal Control (240)	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
<i>Total</i>	64.0	64.0	66.0
<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>18.0</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)	5.0	5.0	5.0
Water Treatment (705)	8.0	8.0	8.0
Distribution & Collection (710)	25.0	24.0	24.0
Wastewater Treatment (740)	9.0	9.0	9.0
Material Control (745)	2.0	2.0	2.0
Airpark (610)	7.0	7.0	7.0
Service Center (810)	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>
<i>Total</i>	64.0	63.0	63.0

**SUMMARY OF PERSONNEL BY DIVISION
AND DEPARTMENTS**

Full-time Equivalents

<i>DIVISION / DEPARTMENT</i>	<i>FISCAL YEAR 2004-05</i>	<i>FISCAL YEAR 2005-06</i>	<i>FISCAL YEAR 2006-07</i>
<i>Highways and Streets (022)</i>			
Streets (320)	14.0	14.0	14.0
<i>Sanitation (025)</i>			
Sanitation (330)	7.0	8.0	8.0
Landfill (350)	7.0	7.0	7.0
Compost (360)	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
<i>Total</i>	16.0	17.0	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	0.0	0.0
Convention Visitors Bureau (560)	<u>5</u>	<u>1.0</u>	<u>1.0</u>
<i>Total</i>	1.0	1.0	1.0
<i>Cemetery (028)</i>			
Cemetery (920)	2.0	2.0	2.0
<i>RSVP (055)</i>			
Retired Seniors Volunteer Program (905)	2.0	2.0	2.0
<hr/>			
Total City Personnel	<u>263.5</u>	<u>264.5</u>	<u>266.5</u>

SUMMARY OF PERSONNEL BY FUND

<i>FUND</i>	<i>Full-time Equivalents</i>		
	<i>FISCAL</i>	<i>FISCAL</i>	<i>FISCAL</i>
	<i>YEAR</i>	<i>YEAR</i>	<i>YEAR</i>
	<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>
General Fund	174.5	174.5	177.5
Special Revenue-Motel Tax	1.0	1.0	1.0
Utilities	51.0	51.0	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
RSVP	2.0	2.0	2.0
	<hr/>		
Total	263.5	264.5	266.5
	<hr/>		

CITY OF BIG SPRING
General Pay Plan
Fiscal Year 2006-07

GRADE	JOB CLASSIFICATION	SALARY	ENTRY LEVEL (Step 1)	MAXIMUM LEVEL (Step 18)
(5)	Custodian	Annual	16,983.20	25,841.92
		Bi-Weekly	653.20	993.92
		Hourly	8.165	12.424
(9)	Airport Maintenance Worker	Annual	20,691.84	31,482.88
	Cemetery Maintenance Worker	Bi-Weekly	795.84	1,210.88
	Golf Course Maintenance Worker	Hourly	9.948	15.136
	Light Equipment Coordinator			
	Mechanic Helper			
	Meter Reader			
	Parks Maintenance Worker			
	RSVP Project Coordinator			
	Utility Service Worker			
(10)	Administrative Secretary	Annual	21,740.16	33,076.16
	Administrative Technician	Bi-Weekly	836.16	1,272.16
	Customer Service Clerk	Hourly	10.452	15.902
	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	22,840.48	34,752.64
	Communications Officer	Bi-Weekly	878.48	1,336.64
	Heavy Equipment Operator	Hourly	10.981	16.708
	Jailer			
(12)	Accounts Payable	Annual	23,996.96	36,512.32
	Administrative Assistant	Bi-Weekly	922.96	1,404.32
	Airport Maintenance Technician	Hourly	11.537	17.554
	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				

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

<i>GRADE</i>	<i>JOB CLASSIFICATION</i>	<i>SALARY</i>	<i>ENTRY LEVEL (Step 1)</i>	<i>MAXIMUM LEVEL (Step 18)</i>
(13)	Plant Operator (Licensed)	Annual	25,211.68	38,361.44
		Bi-Weekly	969.68	1,475.44
		Hourly	12.121	18.443
(14)	Assistant City Secretary	Annual	26,488.80	40,304.16
	Clerk of Municipal court	Bi-Weekly	1,018.80	1,550.16
	Compost Supervisor	Hourly	12.735	19.377
	Landfill Supervisor			
	Mechanic II			
	Parks Maintenance Crew leader			
	Parks/Cemetery Supervisor			
	Payroll Coordinator			
	Sanitation Supervisor			
	Senior Code Enforcement Officer			
	Senior Plant Operator			
	Street Crew leader			
(15)	Building Inspector	Annual	27,828.32	42,344.64
	EMS Billing Coordinator	Bi-Weekly	1,070.32	1,628.64
	ID Technician	Hourly	13.379	20.358
	Police Officer			
(16)	Customer Service Supervisor	Annual	29,236.48	44,489.12
	Engineering Design Technician	Bi-Weekly	1,124.48	1,711.12
	Personnel Manager	Hourly	14.056	21.389
	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	30,715.36	46,741.76
	Detective	Bi-Weekly	1,181.36	1,797.76
		Hourly	14.767	22.472
(18)	Airport Maintenance Superintendent	Annual	32,269.12	49,108.80
		Bi-Weekly	1,241.12	1,888.80
		Hourly	15.514	23.610
(19)	CVB Coordinator	Annual	33,904.00	51,594.40
	Distribution/Collection Superintendent	Bi-Weekly	1,304.00	1,984.40
	Information Technology Specialist	Hourly	16.300	24.805
	Purchasing Agent			
	Service Center Superintendent			
	WWTP Superintendent			
Water Treatment Plant Superintendent				
(20)	Sergeant – Police	Annual	35,622.08	54,206.88
		Bi-Weekly	1,370.08	2,084.88
		Hourly	17.126	26.061

<i>GRADE</i>	<i>JOB CLASSIFICATION</i>	<i>SALARY</i>	<i>ENTRY LEVEL (Step 1)</i>	<i>MAXIMUM LEVEL (Step 18)</i>
(21)	Golf Course Manager	Annual	39,320.32	59,837.44
	Quality Assurance Specialist	Bi-Weekly	1,512.32	2,301.44
	Sanitation and Landfill Manager	Hourly	18.904	28.768
	Streets, Parks and Cemetery Manager			
(22)	Building Official/Construction Manager	Annual	43,403.36	66,050.40
	Distribution and Collection Manager	Bi-Weekly	1,669.36	2,540.40
	Assistant Finance Director	Hourly	20.867	31.755
	Information Technology Manager			
	Lieutenant – Police			
	Water and Wastewater Manager			
(23)	Category Not Applicable	Annual	47,910.72	72,908.16
		Bi-Weekly	1,842.72	2,804.16
		Hourly	23.034	35.052
(24)	Airport Director	Annual	52,884.00	80,477.28
	Director of Administrative Services	Bi-Weekly	2,034.00	3,095.28
	Fire Chief	Hourly	25.425	38.691
	Finance Director/City Secretary			
	Chief of Police			
	Quality Assurance Director Public Works Director			

Grades 25 - 27 are not applicable and have been excluded

CITY OF BIG SPRING
Fire Department Pay Plan
Fiscal Year 2006-07

<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	\$26,474.640	\$26,474.640
	Bi-Weekly	1,018.255	1,018.255
	Hourly	12.728	9.092
Apparatus Engineers	Annual	27,985.750	27,985.750
	Bi-Weekly	1,076.375	1,076.375
	Hourly	13.455	9.610
Lieutenant	Annual	30,766.190	30,766.190
	Bi-Weekly	1,183.315	1,183.315
	Hourly	14.791	10.565
Deputy Chief	Annual	36,236.410	36,236.410
	Bi-Weekly	1,393.708	1,393.708
	Hourly	17.421	12.444

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	\$1,035.070	\$1,035.070
	Bi-Weekly	39.810	39.810
	Hourly	0.498	0.355
Firefighter – Intermediate	Annual	2,050.470	2,350.470
	Bi-Weekly	90.403	90.403
	Hourly	1.130	0.807
Firefighter – Advanced	Annual	3,665.870	3,665.870
	Bi-Weekly	140.995	140.995
	Hourly	1.762	1.259
Firefighter - Master	Annual	4,0981.270	4,981.270
	Bi-Weekly	191.587	191.587
	Hourly	2.395	1.711

CITY OF BIG SPRING
Fire Department Pay Plan
Fiscal Year 2006-07

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

<i>CERTIFICATE/LICENSE</i>	<i>CERTIFICATE PAY</i>	<i>DAY SHIFT (BASED ON 2,080 HRS/YR)</i>	<i>SHIFT WORK (BASED ON 2,912 HRS/YR)</i>
EMT – Basic	Annual	\$1,035.070	\$1,035.070
	Bi-Weekly	39.810	39.810
	Hourly	0.498	0.355
EMT – Intermediate	Annual	2,975.820	2,975.820
	Bi-Weekly	114.455	114.455
	Hourly	1.431	1.022
EMT - Paramedic	Annual	4,981.270	4981.270
	Bi-Weekly	191.587	191.587
	Hourly	2.395	1.711
Instructor – TDH	Annual	2,070.140	2,070.140
	Bi-Weekly	79.621	79.621
	Hourly	0.995	0.711

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

<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>
Associates Degree	Annual	\$1,002.720	\$1,002.720
	Bi-Weekly	38.566	38.566
	Hourly	0.482	0.344
Bachelors Degree	Annual	2,037.800	2,037.800
	Bi-Weekly	78.377	78.377
	Hourly	0.980	0.700

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

<i>CERTIFICATE/LICENSE</i>	<i>CERTIFICATE PAY</i>	<i>DAY SHIFT (BASED ON 2,080 HRS/YR)</i>	<i>SHIFT WORK (BASED ON 2,912 HRS/YR)</i>
Water Rescue	Annual	\$420.500	\$420,500
	Bi-Weekly	16.173	16.173
	Hourly	0.202	0.144
Instructor – Intermediate Tex. Comm. Fire Protection	Annual	2,070.140	2,070.140
	Bi-Weekly	79.621	79.621
	Hourly	0.995	0.711

CITY OF BIG SPRING
Fire Department Pay Plan
Fiscal Year 2006-07

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

<i>SHIFT ASSIGNMENT</i>		<i>DAY SHIFT (BASED ON 2,080 HRS/YR)</i>	<i>SHIFT WORK (BASED ON 2,912 HRS/YR)</i>
Fire Investigator or inspector	Hourly	\$0.510	\$0.357
Arson Investigator	Hourly	\$1.020	\$0.724
<i>OFFICE ASSIGNMENT</i>			
Training Officer	Hourly	\$0.970	N/A
Fire Marshall	Hourly	\$2.870	N/A

**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 Sate Property Tax Code.

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

ALP – Airport Layout Plan.

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

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

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

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

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

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

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

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

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

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

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

CERT – Civilian Emergency Response Team.

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

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

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

COLA – cost-of-living adjustment.

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

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

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

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

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

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

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".

ICE - United States Immigration and Customs Enforcement, the largest investigative branch of the Department of Homeland Security.

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.

