

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

*for the Fiscal Year
October 1, 2009 – September 30, 2010*

City Council

Russ McEwen, Mayor

Stephanie Horton, Mayor Pro Tem Gloria McDonald, Council Member

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

Troy Tompkins, Council Member Terry Hansen, Council Member

Gary Fuqua, City Manager

Peggy S. Walker, Director of Finance

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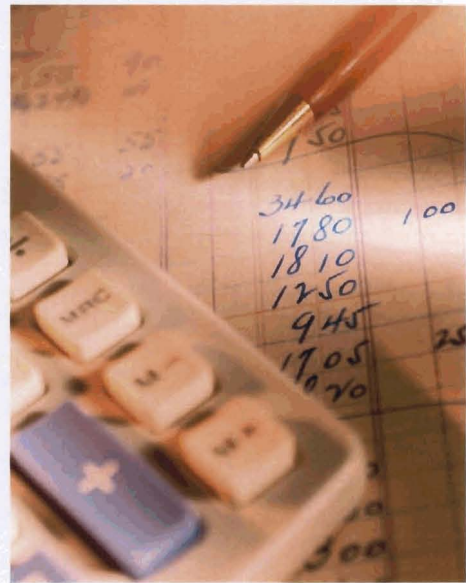
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City Manager's Budget Highlights



I hereby present the Proposed 2009-10 Annual Budget. As always, this budget was prepared with great diligence in allocating limited resources for the best benefit of the citizens of Big Spring.

EXPENDITURES

Employee Compensation Plan:

Enhancement of the employee compensation plan is a top priority for the 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 also benefits the entire organization by decreasing turnover rates and increasing morale.

Salaries

In April 2004, the City implemented a new classification system and pay scale developed by independent consultants. At that time, the consultants recommended that the system be updated annually by providing funding for merit step increases as well as an annual cost of living adjustment (COLA) increase. The proposed budget includes a total increase in salaries of 4.25% to fund the following:

- 3.0% COLA
- 1 step increase for approximately 50% of employees (each step is 2.5%)
- Fire and EMS personnel will receive 3.0% increase in base pay and 1.25% increase in certificate, educational and assignment pay
- Police personnel will receive 4.25% increase in base pay

The impact of salary and benefit increases by fund for FY 2009-10 is as follows:

FUND	INCREASE IN SALARIES AND BENEFITS
General Fund	\$347,403
Utility Fund	81,185
Airpark Fund	12,671
EMS Fund	33,329
Service Center Fund	12,757
Cemetery Fund	2,385
Motel Tax Fund	3,224
Senior Center Fund	6,441
RSVP Fund	2,137
Task Force Fund	13,369
Total Increase	\$514,901

Health Insurance

The City re-bid health insurance coverage prior to October 2004. As a result, we made some changes to our plan and contracted with a third party administrator. For several years, health claim payments remained fairly static and premiums exceeded total costs. However, claims and administrative fees have risen over the last couple of years, and it is anticipated that an increase in premiums will be necessary 2010-11.

Operating Costs:

While many of the City's routine operating costs have risen significantly over the past several years, including electricity, natural gas, PVC pipe, asphalt and rock, the City saw a significant decrease in fuel costs in the current year. A 20% increase in fuel is included in the proposed budget. Despite the difficulties associated with preparing a balanced budget in times of economic downturn and inflation in various operating costs, the proposed budget for General Fund was balanced without an overall increase in taxes or fees.

Staffing:

The proposed budget includes salaries and benefits for 285 full time employees, 4 permanent part time employees, and 6 temporary summer workers. This represents an increase of 5 full time employees: 1 animal

control officer, 1 code/permit clerk, 1 CVB clerk, and 2 general maintenance workers. Additionally, there will be a new investigations technician whose salary will be paid from grant funds during the first year of employment. The new maintenance department will be staffed by a crew leader and a general maintenance worker, and will help alleviate some of the work backlog which has occurred since the loss of the offender program.

Capital Outlay:

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

Total capital expenditures in the amount of \$5,063,723 are listed by fund and department below.

General Fund:

<i>Department</i>	<i>Capital Item</i>	<i>Amount</i>
Information Technology	Online Payment Software	\$7,000
	City Hall Server	6,500
H.R.	Software Package	18,500
Police	Police Car Package (6)	220,000
Fire	Fire Engine	325,000
Fire Marshal	Crew Cab Pickup	24,000
Animal Control	Full Size ½ Ton Pickup	20,000
Code Enf.	Small ½ Ton Pickup	16,000
Streets	Skid Loader w/Broom	40,000
	Full Size ½ Ton Pickup	20,000
Sanitation	Sanitation Truck	175,000
Parks	72" Deck Mower	18,000
Sports Complex	Airifier	25,000
Golf Course	Pro Shop	401,643
	Trap Rake	25,000
	Pro Sweep	12,000
	Tee Box Mower	25,500

TOTAL	\$1,379,143
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Utility Fund:

<i>Department</i>	<i>Capital Item</i>	<i>Amount</i>
Distribution & Collection	Distribution Lines	\$100,000
	Utility Crew Truck (2)	60,000
Wastewater Treatment	Completion of South Final Clarifier and	75,000
	Trickling Filter Rehab	
	Effluent Filter Rehab	125,000
TOTAL		\$360,000

Airpark Fund:

<i>Department</i>	<i>Capital Item</i>	<i>Amount</i>
Airpark	Dump Trailer	\$6,200
	Truck or Trailer Mounted Blower	7,150
	72" Deck Mower	13,000
TOTAL		\$26,350

EMS Fund:

<i>Department</i>	<i>Capital Item</i>	<i>Amount</i>
EMS	Server & Switches - Billing	\$5,000
TOTAL		\$203,000

Cemetery Fund:

<i>Department</i>	<i>Capital Item</i>	<i>Amount</i>
Cemetery	Utility Work Vehicle	\$8,000
TOTAL		\$8,000

Motel Tax Fund:

<i>Department</i>	<i>Capital Item</i>	<i>Amount</i>
Motel Tax	6" Water Line & Well - Spring	\$48,000
	Auditorium Renovations (ADA)	500,000

TOTAL	\$548,000
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Correctional Center Fund:

<i>Department</i>	<i>Capital Item</i>	<i>Amount</i>
Corr. Center	Renovate Police Department	\$1,700,000
TOTAL		\$1,700,000

G.O. Bonds – Street Reconstruction Fund:

<i>Department</i>	<i>Capital Item</i>	<i>Amount</i>
Bonds	Street Reconstruction	\$957,230
TOTAL		\$957,230

Service Center Fund:

<i>Department</i>	<i>Capital Item</i>	<i>Amount</i>
Service Center	50 Ton 3 Axle Trailer With Detachable Neck	\$50,000
TOTAL		\$50,000

Task Force Fund:

<i>Department</i>	<i>Capital Item</i>	<i>Amount</i>
Task Force	Radio Repeater System	\$30,000
TOTAL		\$30,000

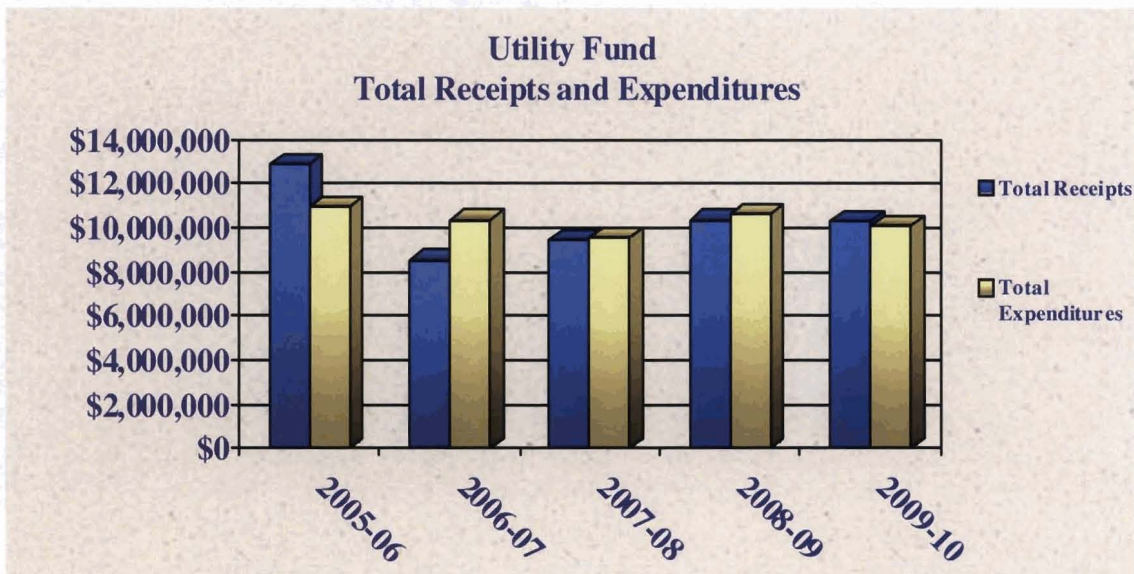
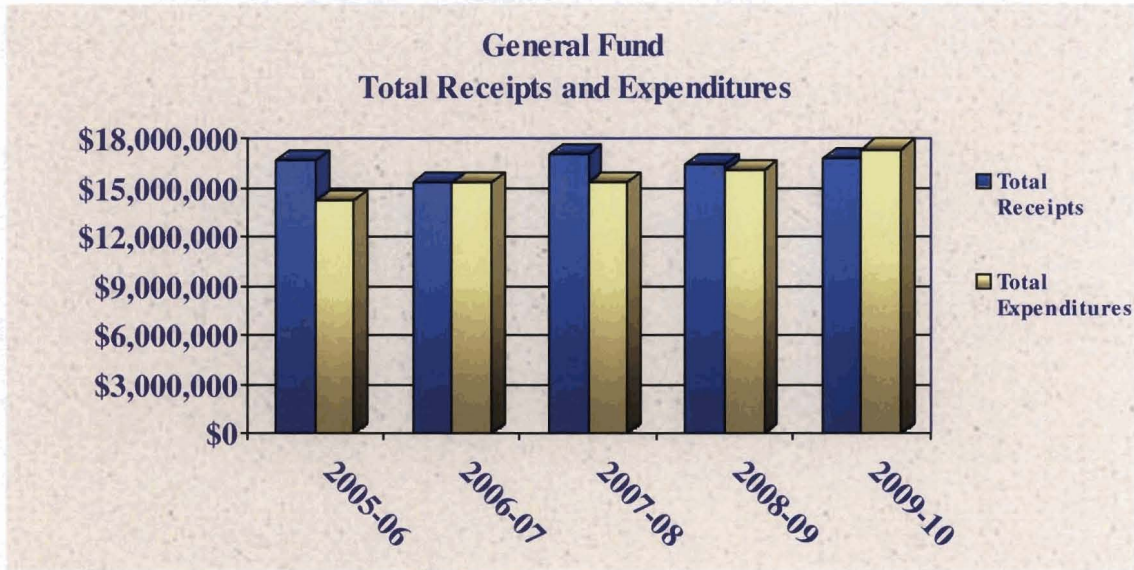
Funding Sources for Capital Expenditures:

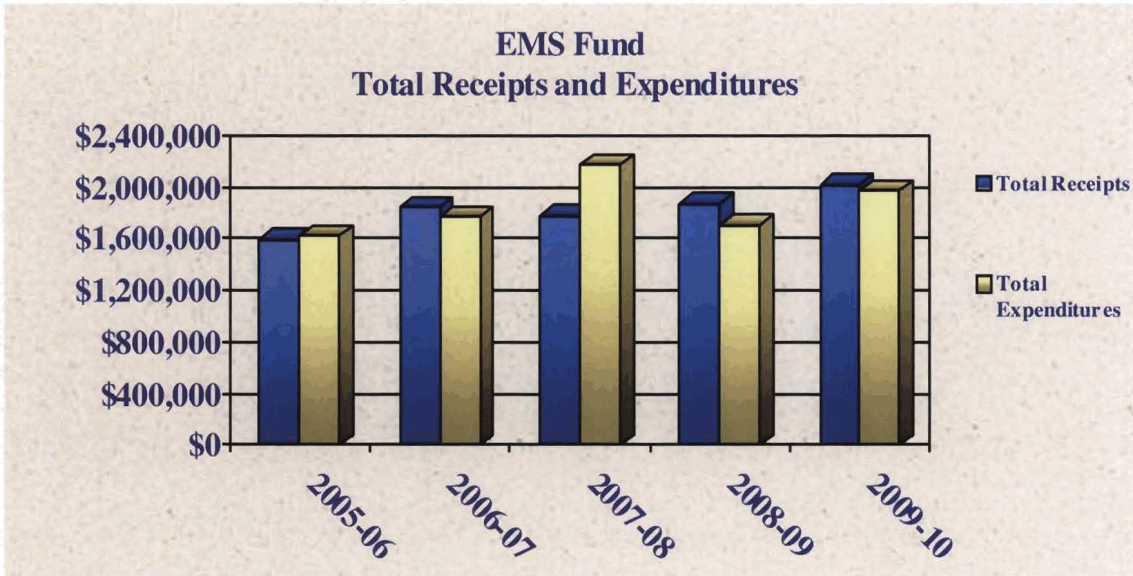
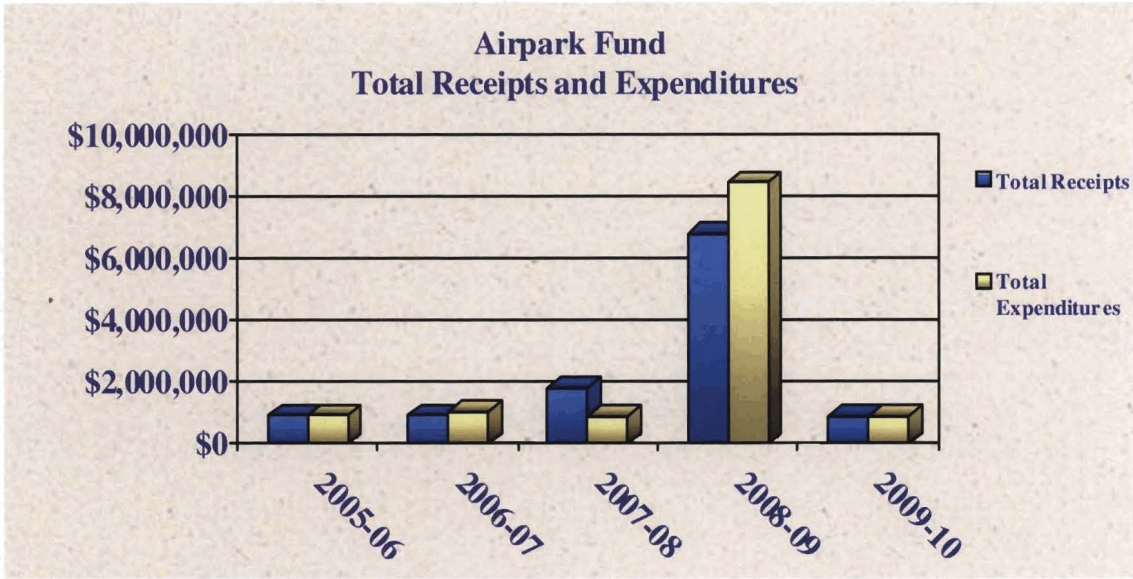
General Fund		
	Lease Purchase	\$977,500
	Restricted Funds (Prior Year Loan)	401,643
Utility Fund		
	Lease Purchase	60,000
	Restricted Reserves	300,000
Airpark Fund		
	Lease Purchase	26,350
EMS Fund		
	Lease Purchase	5,000
Cemetery Fund		
	Operating Funds	8,000
Motel Tax Fund		
	Operating Funds	548,000
Correctional Center Fund		
	Operating Funds	1,700,000
G.O. Bonds		
	Bond Funds	957,230
Service Center Fund		
	Lease Purchase	50,000
Task Force Fund		
	Lease Purchase	30,000

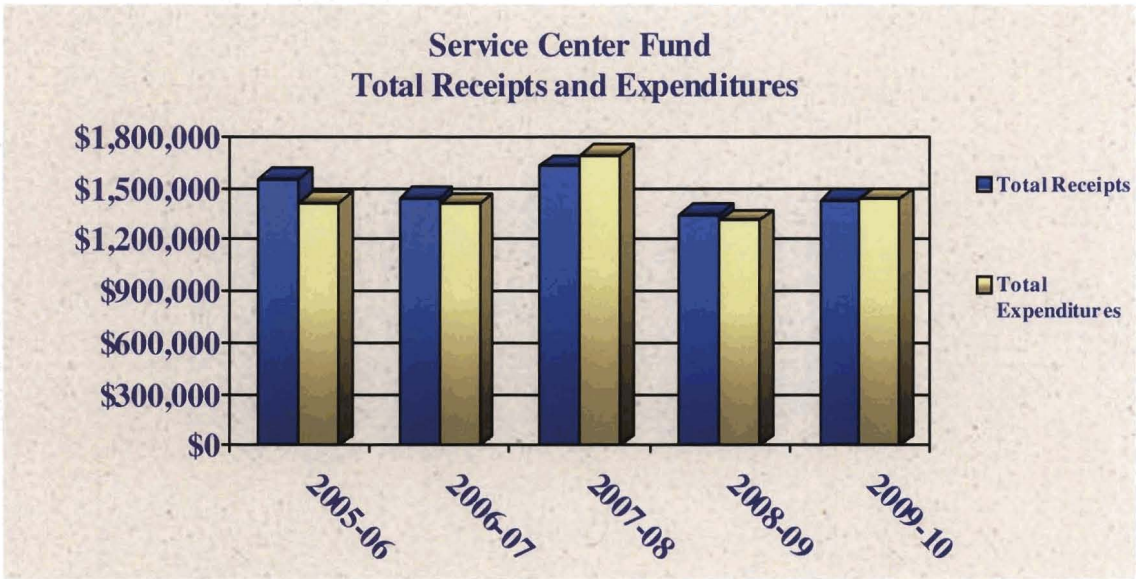
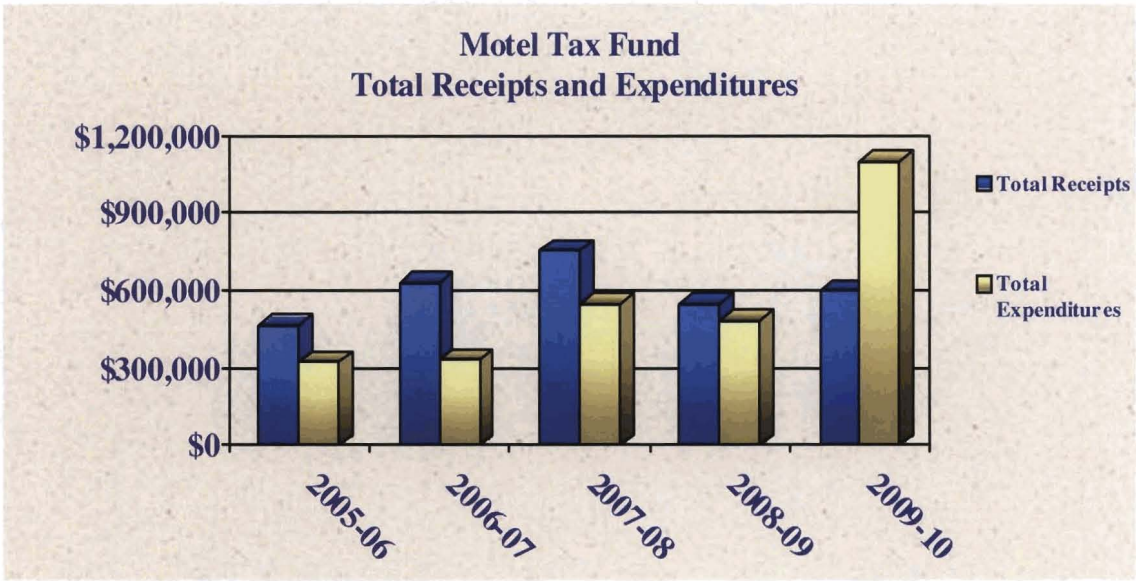
REVENUE

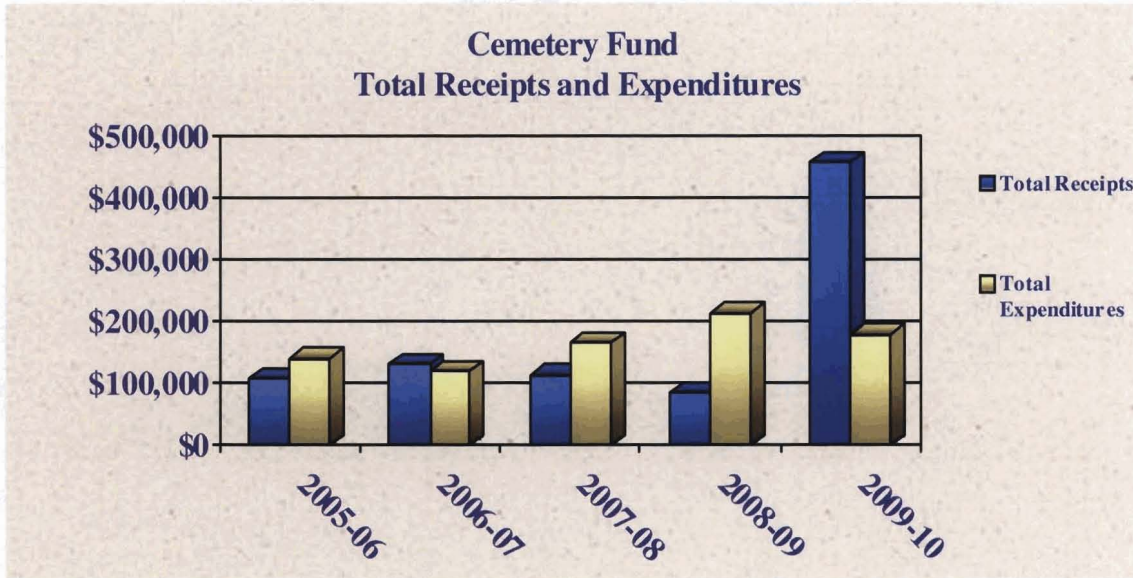
Historical Trends:

The following graphs provide a five year historical overview of receipts versus expenditures for the major funds, allowing a simple trend analysis.









General Fund

Ad Valorem Taxes

The preliminary tax roll suggests that taxable values have increased by \$21 million over last year's certified value, from \$524 million to \$545 million. The proposed budget assumes a tax rate of \$1.013234 cents per \$100 valuation, unchanged from the current year. However, the allocation of the total rate between operations and debt service does change. The City paid off the tax supported portion of the 2002 Refunding Series in February of 2009 and the portion of the tax rate that supported that issue will be transferred to General Fund until new certificates of obligation are issued for the construction of a new municipal pool. In addition, the amount required to support debt requirements on the 2007 General Obligation Bonds will decrease slightly. The portion of the total tax rate that will be used to support the narcotics task force is unchanged, remaining at 7.9335¢ per \$100. General Fund's ad valorem rate will increase from 65.8805¢ to 72.7247¢ in the proposed budget.

Sales Tax

The City saw a substantial increase in sales tax revenue in 2007-08, much of which was attributable to the temporary increase in population after the explosion at the refinery and during the wind farm expansion in Howard and surrounding counties. With the departure of many of those temporary workers and the slowing of the national economy, sales tax revenue dropped 26% in July, from \$510,406 to \$377,700. If this trend continues, total sales tax revenue collected by General Fund will decrease from \$4,535,620 in 2007-

08 to \$4,150,000 in the current year. This represents an 8.5% decrease in the largest single revenue source in the General Fund budget.

Utility Fund

CRMWD has notified the City that their operating costs have risen during the current year and that they will be passing those additional costs to their member cities. At this time it is anticipated that the overall rate increase will be 6% and the City's additional costs for 2009-10 will be approximately \$175,000. To offset this increase in the cost of raw water, the proposed budget assumes the base water rate for all customers will increase by \$1.75 per month, which will generate an additional \$178,500 in revenue.

The cost of operations and maintenance has risen sharply over the last several years, and the Utility Fund's financial position is not currently at an acceptable level. At the end of the current fiscal year, it is anticipated that this fund will have unrestricted fund equity of \$640,610. If we use the benchmark of 3 month's operating costs as an indicator of financial stability, the fund should have approximately \$2.5 million in ending equity. Therefore, we are almost \$1.9 million short of that benchmark. Additionally, we are operating treatment plants that have multi-million dollar components through a distribution and collection system that is suffering drastically from aging lines and outdated technology. However, the Utility Fund currently does not have the revenue stream or equity reserves necessary to pay debt service on plant upgrades.

The revenue supported portion of the 2002 Refunding Bonds will be paid off in February 2014, freeing up approximately \$540,000 in annual debt service. At that time, the City will need to look at issuing new revenue bonded debt and expending the proceeds on major upgrades to our utility system. In the meantime, we will work diligently to maintain the treatment plants and distribution system with a minimum of capital expenditures.

However, in order to establish a more secure financial position, the proposed budget assumes an increase in both residential and commercial sewer rates. The following chart provides a breakdown of the effect of those increases.

	<u>Increase</u>	<u>New Rate</u>	<u>Additional Revenue</u>
Residential			
Base	\$1.25	\$13.00	\$125,000
Consumption	.20	1.50	95,000

Commercial			
Base	\$3.25	\$20.00	\$ 30,000
Consumption	.30	2.00	100,000

The utility system has approximately 8,300 residential customers and 800 commercial customers. Based on an average water usage of 8,000 gallons, residential customers will pay an additional \$4.00 each month for water and sewer services. Commercial customers, whose sewer charges are based on actual water usage rather than a three month winter average, will see increases based on their individual water usage.

Airpark Fund

As can be seen from the bar chart shown in an earlier section, revenues and expenses for fiscal year 2008-09 are abnormally high. This is due entirely to the construction of the 11" primary runway at the McMahon-Wrinkle Airport, which was completed in June of 2009. Funding for this major initiative is shown below.

TxDOT (90% of original 7" design cost)	\$5,895,000
Airpark Reserves (10% of 7" and upgrade to 11")	842,680
Big Spring EDC (upgrade to 11")	<u>800,000</u>
 Total Cost	 \$7,537,680

The only grant funding included in next year's budget is \$50,000 from TxDOT for routine airport maintenance.

Rental rates for the industrial park properties have not significantly changed in over ten years. Evaluation of fair market rental values will be conducted over the next several months, and new and renewing leases will be adjusted accordingly. This rate adjustment will more accurately reflect market conditions, will increase total revenues and will help to eliminate annual operating deficits without reducing fund reserves.

Cemetery Fund

A beautiful new chapel was constructed at Mount Olive Cemetery in 2008-09 with funding provided through generous donations and a gift from the Capital Revolving Fund, along with labor provided by many dedicated City employees and volunteers.

The Cemetery has experienced a number of major operating cost increases in recent years. In addition to increases in salaries and benefits,

the cost of water and electricity has increased significantly with the installation of an irrigation system. These increases have resulted in annual operating deficits for the last seven years, and the deficit is expected to reach \$383,000 by the end of 2009-10. It seems clear that the Cemetery Fund cannot operate at a breakeven point without an annual subsidy from the General Fund. Therefore, the proposed budget has a transfer from General Fund in the amount of \$383,000 which will eliminate current and prior year deficits. In the future, the General Fund will need to subsidize this fund up to the amount of its annual operating deficit.

Service Center Fund

The Service Center operated for a number of years when charges to user departments did not fully recover operating costs. Realizing that user departments had underpaid for services during this period, the City Council authorized elimination of the operating deficit in the amount of \$193,130 at the close of FY 2004-05. The deficit was allocated to user departments based on proportional services received during that period. During 2007-08, it was determined that this fund had accumulated surplus funds which were prorated back to the user departments in the same way that the deficit was prorated in 2004-05.

As an internal service fund, the ideal situation for the Service Center Fund is for revenues to cover expenses, with only enough surplus being accumulated to cover the cost of future capital expenditures. Revenues and expenses are projected to be basically identical in the proposed budget, with the exception of \$7,256 new debt service on a capital expense that will be funded through fund equity.

MISSION STATEMENT

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

VISION STATEMENT

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

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



CITY OF BIG SPRING

REVENUES - MAJOR SOURCES AND TRENDS

The revenue sources described in this section account for \$25,204,410 or 69.8% 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 2009 tax roll, upon which the fiscal year 2009 levy is based, is \$542,721,152. This amount is net of \$116,202,178 exempt property and \$66,449,502. of agricultural, homestead, over-65 and disabled veteran exemptions. The 2009 tax roll is approximately 3.6% more than the certified 2008 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 2009-2010 is 1013243¢ per \$100 valuation, of which 72.7247¢ is allocated for general governmental operations and maintenance, 7.9335¢ is allocated for the Narcotics Task Force, and 20.6661¢ for debt service on long term debt.

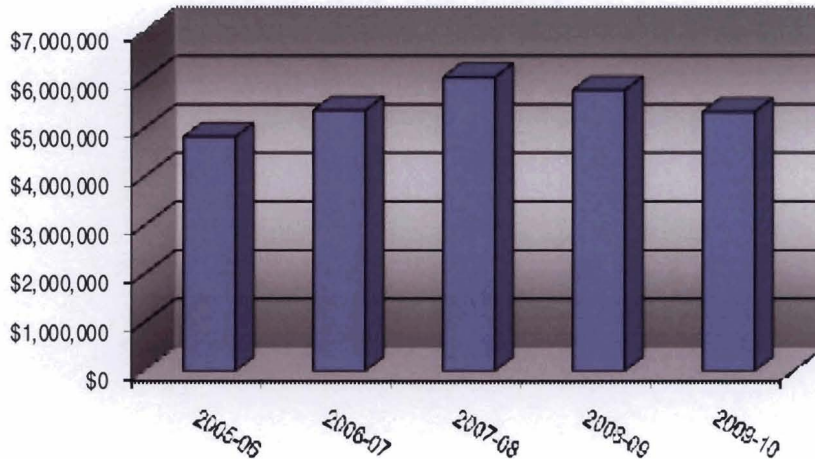
Taxes are due January 31 following the October 1 levy date and are considered delinquent after January 31 of each year. Based upon historical trends, current tax collections for the year ending September 30, 2010, are estimated to produce \$3,953,610 in maintenance and operations revenue and \$1,106,800 for the retirement of general obligation long-term debt. Delinquent taxes are expected to generate an additional \$82,000 in maintenance and operation revenue.

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

Sales tax revenue for 2009-2010 is projected to be \$5,333,000. Actual sales tax revenue for 2008-2009 is projected to be \$5,533,000, unchanged fromr the original budget projection, which represents a 8.5% decrease from 2007-2008 actual collections. Although it is anticipated that sales tax collections will remain relatively stable as the economy continues to improve, we have used a conservative approach in budgeting for sales tax revenue for 2009-2010.

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

Sales Tax Collections



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 \$9,000 in fiscal year 2009-10.

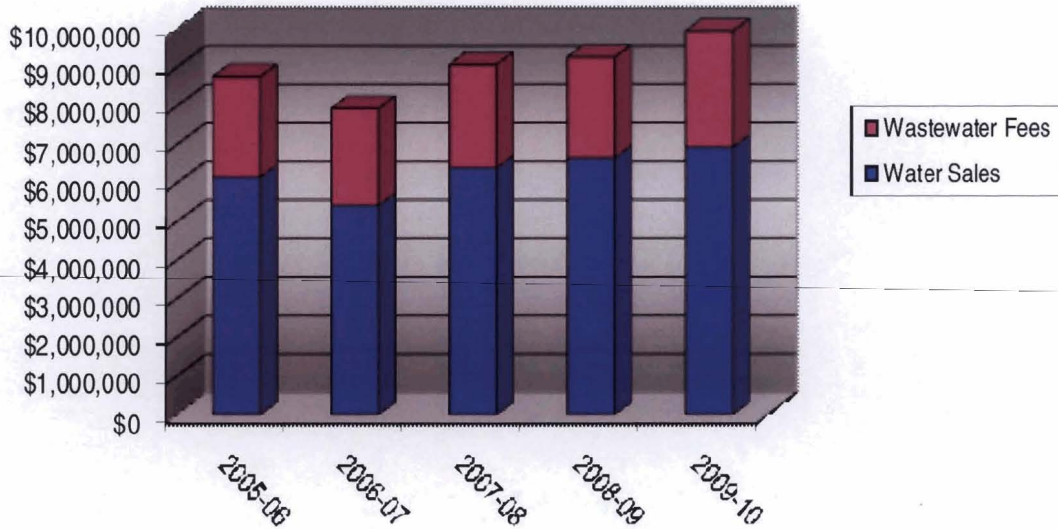
Franchise Fees - The City of Big Spring maintains franchise agreements with utility companies that use the City's rights-of-way to conduct their business. In addition to defining the responsibilities of the utilities in maintaining their assets, the agreements contain a franchise fee clause that requires 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 \$1,325,000 in the 2009-2010 fiscal year.

Sanitation Fees - The City provides sanitation service to all residences and commercial businesses within the City limits. Fees for this service are projected to generate \$2,600,000 in revenue for the 2009-2010 fiscal year.

Water Sales and Wastewater Service Fees - The major revenue sources in the Utility Fund are water sales and charges for wastewater disposal. Total revenue for these two sources is budgeted at \$9,925,000, representing a 5.9% increase over the prior year's revenue estimates. The increase in these budget estimates is due to an increase in rates.

The following chart shows actual receipts for the past four years as well as projected revenue estimates for 2009-10.

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 City receives 70¢ per prisoner per day for approximately \$870,000 for the 2009-10 fiscal year.

ORDINANCES

ORDINANCE NO. 28-2009

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, 2009 AND ENDING SEPTEMBER 30, 2010.

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, 2009 and ending September 30, 2010; 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:

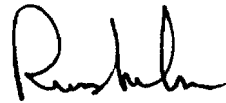
SECTION ONE: That the budget of the City of Big Spring, Texas for the fiscal year commencing October 1, 2008, and ending September 30, 2009, be revised in accordance with the expenditures estimated for said fiscal year as indicated in the documents setting forth the budget for the fiscal year commencing October 1, 2009 and terminating September 30, 2010.

SECTION TWO: That the annual budget of the City of Big Spring, Texas for the fiscal year commencing October 1, 2009, and ending September 30, 2010 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 department 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 special meeting of the City Council on the 1st day of September, 2009, 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 22nd day of September, 2009, with all members present voting "aye" for the passage of same.



Russ McEwen, Mayor

ATTEST:



Tami Davis, Assistant City Secretary

ORDINANCE NO. 29-2009

AN ORDINANCE OF THE CITY OF BIG SPRING, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR SAID CITY FOR THE YEAR 2009 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS, the City Council finds that the tax for the year 2009, 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 2009, 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 2009 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 80.6582 cents (\$0.806582) on each one hundred dollars (\$100.00) valuation of said property. Said rate represents 72.7247 cents levied for maintenance and operations of General Fund, and 7.9335 cents for task force operations.

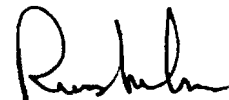
SECTION TWO: For the purpose of paying interest and providing a sinking fund for the payment of each issue of bonds issued for various municipal purposes and described in the schedule set out in Section Three, including the various installments of principal falling due during the ensuing year on serial bonds issued for said purposes, and for the purpose of paying interest and making provision for the sinking fund on such other bonds as may be issued for various municipal purposes during the ensuing year, there is hereby levied and ordered to be assessed and collected for the year 2009 on all property situated within the limits of said city and not exempted from taxation by valid laws, an ad valorem tax for each of the issues of bonds described in said section at the respective rates shown in the right hand column of said section opposite the descriptions of said issues, said rates being expressed in amounts on one hundred dollars (\$100.00) valuation of said property, the sum of said respective levies being 20.6661 cents (\$0.206661) 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>
General Obligation Bonds	2007	20.0651¢
Certificates of Obligation	2007	<u>.6010¢</u>
Total requirements for outstanding bonds		20.6661¢

PASSED AND APPROVED on first reading at a special meeting of the City Council on the 1st day of September, 2009, 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 22nd day of September, 2009, with all members present voting "aye" for the passage of same.



Russ McEwen, Mayor

ATTEST:



Tami Davis, Assistant City Secretary

ORDINANCE NO. 17-2009

AN ORDINANCE OF THE CITY OF BIG SPRING, TEXAS GRANTING A PARTIAL RESIDENCE HOMESTEAD EXEMPTION FOR TAX YEAR 2009; 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 2010. 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.

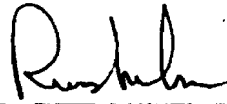
SECTION II: In addition to the exemption in Section I above, and as authorized by Article 8, Section 1-b of the Texas constitution and §11.13 (d), (e), and (f) of the Texas Property Tax Code, the City Council hereby exempts from Municipal Ad Valorem Taxation Five Thousand and no/100 Dollars (\$5,000.00) 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 26th day of May 2009, 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 June 2009, with all members present voting "aye" for passage of same.



Russ McEwen, Mayor

ATTEST:



Tami Davis, Assistant City Secretary

ORDINANCE NO. 18-2009

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 I: 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 II: 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.

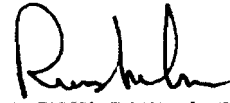
SECTION III: Pursuant to Section 33.07 (c) of the Texas Property Tax Code, the City of Big Spring, Texas, shall not recover attorney's fees in a suit to collect delinquent taxes subject to said additional penalty.

SECTION IV: Pursuant to Section 33/07 (d) of the Texas Property Tax Code, the City of Big Spring tax collector shall deliver notice of delinquency and of said additional penalty to the property owner no less than 30 and no more than 60 days before July 1.

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

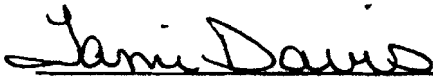
PASSED AND APPROVED on first reading at a regular meeting of the City Council on the 26th day of May, 2009, with all members present voting "aye" for the passage of same.

PASSED AND APPROVED on second and final reading at a regular meeting of the City Council on the 9th day of June, 2009, with all members present voting "aye" for the passage of same.



Russ McEwen, Mayor

ATTEST:



Tami Davis, Assistant City Secretary

TAX SUMMARIES

**ESTIMATED AD VALOREM TAX REVENUE
AND DISTRIBUTION
FISCAL YEAR 2009-10**

Assessed Value of Real and Personal Property for 2009(based on 100% of true value)	\$542,721,152
City Tax Rate for 2009-2010	\$1.013243 per \$100
Total Tax Levy for 2009	\$5,499,084
Total Estimated Tax Collections (estimating a 95% collection rate)	\$5,224,130

DISTRIBUTION OF TAXES

	<u>Rate</u>	<u>Percent</u>	<u>Amount</u>
General Fund	\$0.80658	79.61	\$4,158,930
Interest & Sinking Fund	<u>0.20666</u>	<u>20.39</u>	<u>1,065,200</u>
Total	\$1.01324	100.00	\$5,224,130

INTEREST AND SINKING FUND

<u>Issue</u>	<u>Rate</u>	<u>Percent</u>		<u>Amount</u>
2007 General Obligation Bonds	0.200651	97.10	\$	1,034,309
2007 Certificates of Obligation	<u>0.006010</u>	<u>2.90</u>		<u>30,891</u>
	\$0.206661	100.00	\$	1,065,200

**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
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%	0.6863
2003	315,221,277	97,269,748	412,491,025	100.00%	0.7163
2004	316,094,505	97,391,125	413,485,630	100.00%	0.7163
2005	363,664,736	55,906,450.	419,574,186	100.00%	0.7163
2006	319,327,683	125,210,676	444,538,359	100.00%	0.7163
2007	350,680,525	131,006,987	481,687,512	100.00%	1.0228
2008	456,352,869	67,359,290	523,712,159	100.00%	1.0132
2009	480,480,335	62,240,817	542,721,152	100.00%	1.0132

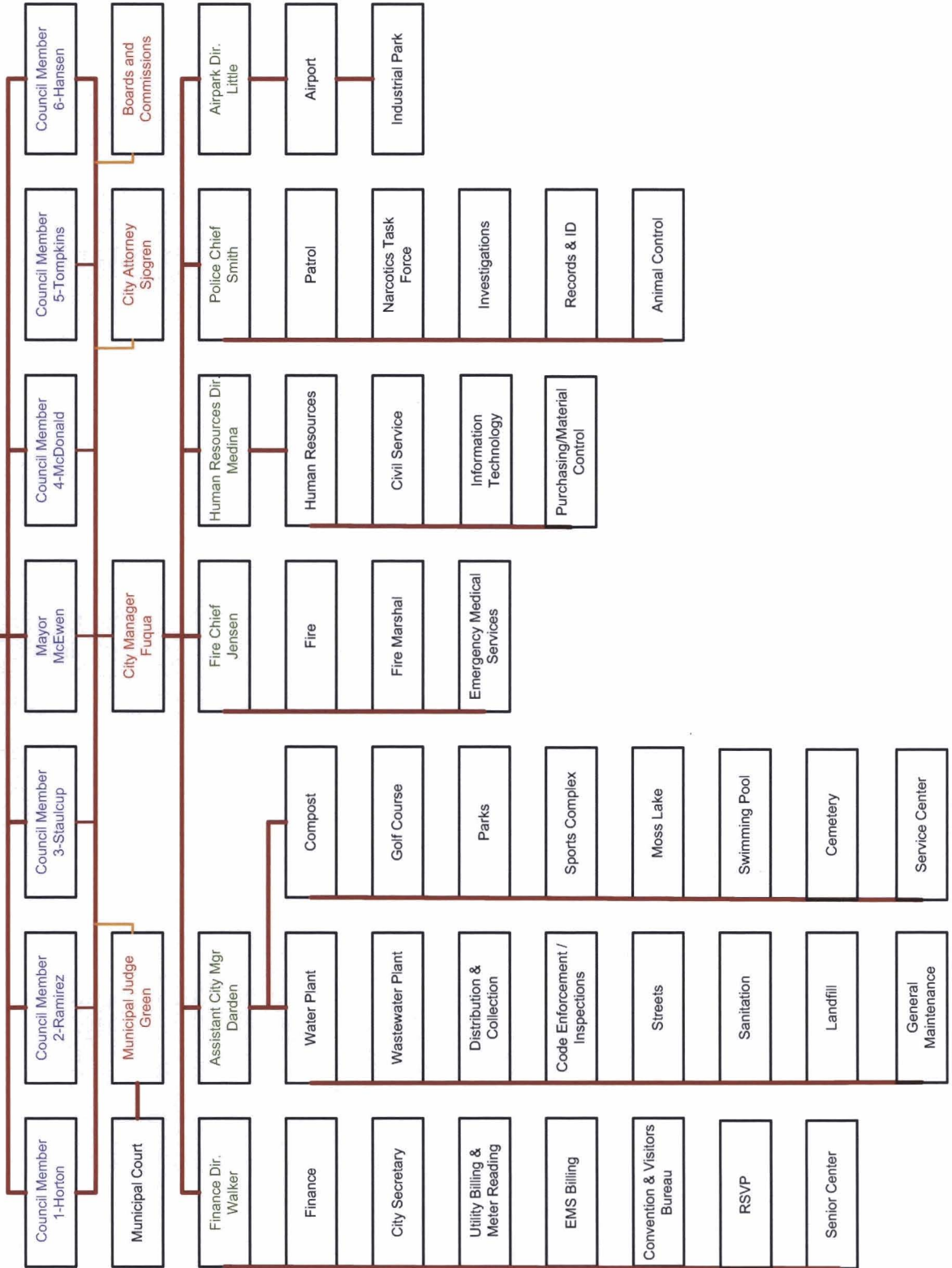
**ANALYSIS OF PROPERTY TAX LEVIES & COLLECTIONS
TEN YEAR PERIOD**

Fiscal Year Ended	Total Tax Levy	Current Tax Collection	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections
1999	\$ 2,513,551	\$ 2,414,365	96.05%	\$ 56,464	\$2,470,829
2000	2,497,899	2,377,916	95.20%	73,619	2,451,535
2001	2,644,134	2,511,365	94.98%	65,594	2,576,959
2002	2,693,926	2,549,800	94.65%	73,904	2,623,704
2003	2,699,300	2,530,568	93.07%	99,342	2,629,910
2004	2,830,926	2,691,146	95.06%	95,918	2,787,064
2005	3,005,417	2,815,327	93.68%	128,267	2,943,594
2006	3,186,071	2,876,799	90.29%	135,280	3,012,079
2007	4,932,103	4,778,810	96.89%	135,534	4,914,344
2008	5,319,488	5,124,334	96.33%	103,582	5,227,916

CITY ORGANIZATION

Big Spring, Texas

Citizens of Big Spring



CITY OF BIG SPRING

CITY COUNCIL AND STAFF

CITY COUNCIL

Russ McEwen
Stephanie Horton

Manuel Ramirez, Jr.
Jo Ann Staulcup
Troy Tompkins
Gloria McDonald
Terry Hansen

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

CITY ADMINISTRATION

Gary Fuqua
Todd Darden
Peggy S. Walker
Linda Sjogren
Lonnie Smith
Brian Jensen
Timothy Green
John Medina
Jim Little

City Manager
Assistant City Manager
Director of Finance/City Secretary
City Attorney
Chief of Police
Fire Chief
Municipal Judge
Director of Human Resources
Airpark Director

POLICY STATEMENTS

CITY OF BIG SPRING

FINANCIAL MANAGEMENT POLICY STATEMENT

STATEMENT OF PURPOSE

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

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

OPERATING BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Division Heads will:

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

Finance and Accounting will:

1. Develop and implement a budgeting process that facilitates budget preparation on a City-wide basis.

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

The City Manager will:

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

The City Council will:

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

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

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

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

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

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

Control and Accountability - The department heads of each department will be solely responsible for ensuring that their department budgets will not exceed budgeted amounts. Each department will be responsible for achieving budgeted revenues that are generated by their departmental activities.

The department head will answer to the City Manager for failure to control the budget expenditures.

REVENUE POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPENDITURE POLICIES

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

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

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

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

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

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

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

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

CAPITAL BUDGET AND PROGRAM

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

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

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

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

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

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

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

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

ASSET MANAGEMENT

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

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

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

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

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

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

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

DEBT MANAGEMENT

Types of Debt

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

2. **Revenue Bonds** - Revenue bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces a revenue and for which the asset may reasonably be expected to provide a revenue stream to fund debt service requirements. The term of the obligation may not exceed the useful life of the asset to be funded by the bond issue and will generally be limited to no more than twenty years. Revenue bonds may be issued by the City Council without a vote by the citizens of the City but citizens, by petition, may force a vote.
3. **Certificates of Obligation, Contractual Obligations (CO's)** - Certificates of Obligation or Contractual Obligations will be used in order to fund capital requirements that are not otherwise covered under General Obligation Bonds or Revenue Bonds. Debt service for CO's may be either from general revenues or backed by a specific revenue levy or by a combination of both. Generally CO's will be used to fund capital assets where full bond issues are not warranted as a result of the cost of the asset to be funded. The term of the obligation may not exceed the useful life of the asset to be funded by the proceeds of the debt issue and will generally be limited to no more than ten (10) years. CO's may be issued by the City Council without a vote by the citizens of the City but citizens, by petition, may force a vote.
4. **Lease/Purchase Contracts** - Lease/purchase contracts will be used to finance the purchase of capital equipment for which other debt issuance is not warranted. The term of the contract may not exceed the useful life of the asset to be funded and will generally be limited to no more than five (5) years.
5. **Method of Sale** - The Finance Director will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the Finance Director will present the reasons why and will participate with the financial advisor in the selection of the underwriter or direct purchaser.

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

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

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

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

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

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

FINANCIAL CONDITIONS

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

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

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

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

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

INTERNAL CONTROLS

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

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

STAFFING AND REPORT AWARDS

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

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

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

CITY OF BIG SPRING

INVESTMENT POLICY

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

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

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

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

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

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

1. Maintain current information as to available cash balances in City accounts, and as to the idle cash available for investment;
2. Make investments in accordance with this policy;

3. Ensure that all investments are adequately insured.

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

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

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

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

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

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

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

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

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

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 operation.

**COMBINED FUND BALANCE
AND BUDGET SUMMAR**

CITY OF BIG SPRING

COMBINED FUND BALANCE

Fiscal Year 2009-10

	<u>ACTUAL</u> <u>2007-08</u>	<u>ESTIMATED</u> <u>2008-09</u>	<u>PROPOSED</u> <u>2009-10</u>
	\$		
Beginning Fund Balance - Unrestricted	11,094,740	\$12,043,250	\$12,068,109
Beginning Restricted Fund Reserves	1,335,191	2,151,622	486,424
Beginning Restricted Fund Balance	18,749,687	16,279,109	5,018,546
Revenues	38,603,975	43,249,542	37,241,003
Transfers-In	<u>1,531,450</u>	<u>1,248,227</u>	<u>1,518,484</u>
Total Revenues	40,135,425	44,497,769	38,759,487
Total Funds Available	71,315,043	74,971,750	56,332,566
O & M Expenditures	33,596,055	34,882,273	34,976,589
Capital Outlay	5,709,286	21,253,171	5,063,723
Transfers-Out	<u>1,535,721</u>	<u>1,263,227</u>	<u>1,533,484</u>
Total Expenditures	40,841,062	57,398,671	41,573,796
Increase (Decrease) in:			
Restricted Fund Reserves	816,431	(1,665,198)	-
Restricted Fund Balance	(2,470,578)	(11,260,563)	(1,283,444)
Unrestricted Fund Balance	948,510	24,859	(1,530,865)
Ending Restricted Fund Reserves	2,151,622	486,424	486,424
Ending Restricted Fund Balance	16,279,109	5,018,546	3,735,102
Ending Fund Balance - Unrestricted	<u>\$12,043,250</u>	<u>\$12,068,109</u>	<u>\$10,537,244</u>

CITY OF BIG SPRING

ESTIMATED FUND BALANCE - GOVERNMENTAL FUNDS ONLY
Fiscal Year 2009-10

	<u>MAJOR</u>		<u>NON-MAJOR</u>	<u>TOTALS</u>
	<u>GENERAL FUND</u>	<u>G.O. BOND CONSTRUCTION FUNDS</u>	<u>OTHER FUNDS</u>	
Beginning Fund Balance - Unrestricted	\$ 5,855,863	\$0	\$3,715,644	\$ 9,571,507
Beginning Fund Balance - Restricted	2,750,183	947,230	976,773	4,674,186
Revenues	16,657,000	10,000	4,463,384	21,130,384
Transfers-In	159,000	0	1,141,503	1,300,503
Total Revenues	16,816,000	10,000	5,604,887	22,430,887
Total Funds Available	25,422,046	957,230	10,297,304	36,676,580
O & M Expenditures	15,209,037	0	4,854,703	20,063,740
Capital Outlay	1,379,143	957,230	2,256,000	4,592,373
Transfers-Out	773,209	0	19,000	792,209
Total Expenditures	17,361,389	957,230	7,129,703	25,448,322
Increase (Decrease) in:				
Restricted Fund Balance	(140,409)	(947,230)	(25,862)	(1,113,501)
Unrestricted Fund Balance	(404,980)	0	(1,493,011)	(1,897,991)
Ending Fund Balance - Restricted	2,609,774	0	950,911	3,560,685
Ending Fund Balance - Unrestricted	<u>\$5,450,883</u>	<u>\$0</u>	<u>\$2,222,633</u>	<u>\$ 7,673,516</u>

**BUDGET SUMMARY 2009-10
BY FUND TYPE**

FUNDING SOURCES	GENERAL	SPECIAL	CAPITAL	ENTERPRISE	INTERNAL	DEBT	TOTAL
	FUND	REVENUE FUNDS	PROJECTS FUNDS	FUNDS	SERVICE FUNDS	SERVICE FUNDS	
Taxes	\$ 9,485,610	\$ 2,308,550	\$ -	\$ -	\$ -	\$ 1,106,800	\$ 12,900,960
Permits & Licenses	201,875	-	-	-	-	-	201,875
Fines & Fees	322,200	7,000	-	-	-	-	329,200
Charges For Services	3,014,300	70,000	-	1,546,800	-	-	4,631,100
Service Fees From Other Funds	1,679,093	-	314,353	12,000	3,268,600	-	5,274,046
Miscellaneous	494,428	130,025	35,000	29,350	700	2,745	692,248
Contributions	15,000	336,930	-	50,000	-	597,275	999,205
Transfers-In	159,000	501,209	-	130,000	-	-	790,209
Intergovernmental	152,334	131,000	-	130,000	-	-	413,334
Other Financing Sources	977,500	30,000	-	91,350	50,000	-	1,148,850
Rentals & Leases	314,660	43,900	-	816,900	-	-	1,175,460
Water Sales	-	-	-	6,925,000	-	-	6,925,000
Wastewater Charges	-	-	-	3,000,000	-	-	3,000,000
Service & Penalty Charges	-	-	-	278,000	-	-	278,000
Total Revenue	16,816,000	3,558,614	349,353	13,009,400	3,319,300	1,706,820	38,759,487
Beginning Fund Balance	8,606,046	3,050,853	1,732,511	2,017,580	1,540,828	625,261	17,573,079
Total Available Resources	\$ 25,422,046	\$ 6,609,467	\$ 2,081,864	\$ 15,026,980	\$ 4,860,128	\$ 2,332,081	\$ 56,332,566

EXPENDITURES	GENERAL	SPECIAL	CAPITAL	ENTERPRISE	INTERNAL	DEBT	TOTAL
	FUND	REVENUE FUNDS	PROJECTS FUNDS	FUNDS	SERVICE FUNDS	SERVICE FUNDS	
General Government	\$ 1,675,529	\$ 3,300	\$ -	\$ -	\$ -	\$ -	\$ 1,678,829
Public Safety	7,692,132	430,251	-	-	-	-	8,122,383
Public Works	3,549,097	-	957,230	-	-	-	4,506,327
Recreation	1,035,172	-	-	-	-	-	1,035,172
Non-Departmental	268,904	146,392	-	711,795	-	-	1,127,091
Debt Service	988,203	40,842	-	1,414,533	11,987	1,738,625	4,194,190
Transfers-Out	773,209	23,000	-	140,000	-	-	936,209
Contracted Services	-	1,389,335	-	-	-	-	1,389,335
Employees' Benefits	-	20,000	-	-	-	-	20,000
Capital Outlay	1,379,143	2,286,000	-	5,000	50,000	-	3,720,143
Water Treatment	-	-	-	1,159,104	-	-	1,159,104
Distribution & Collection	-	-	-	2,122,516	-	-	2,122,516
Billing & Collection	-	-	-	320,235	-	-	320,235
Wastewater Treatment	-	-	-	1,122,622	-	-	1,122,622
Purchasing	-	-	-	181,073	-	-	181,073
Water Purchases	-	-	-	3,085,000	-	-	3,085,000
Motel Tax/CVB	-	390,854	-	-	-	-	390,854
Senior Services	-	490,069	-	-	-	-	490,069
Airpark	-	-	-	874,824	-	-	874,824
Emergency Medical Service	-	-	-	1,676,088	-	-	1,676,088
Internal Service	-	-	-	-	3,250,697	-	3,250,697
Cemetery	-	171,035	-	-	-	-	171,035
Total Expenditures	17,361,389	5,391,078	957,230	12,812,790	3,312,684	1,738,625	41,573,796
Increase (Decrease) in Fund Bal.	(545,389)	(1,832,464)	(607,877)	196,610	6,616	(31,805)	(2,814,309)
Ending Fund Balance	\$ 8,060,657	\$ 1,218,389	\$ 1,124,634	\$ 2,214,190	\$ 1,547,444	\$ 593,456	\$ 14,758,770

CITY OF BIG SPRING

GENERAL FUND

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

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

- Operating fund balances are those undesignated and unencumbered funds that provide for unexpected or emergency expenditures during the year. These balances are not appropriated but may be utilized as needed and approved by the City Council.
- Restricted fund balances are funds that have been accumulated for the purpose of meeting the City's financial responsibility for landfill closure and post-closure expenses. The fiscal year 2009-10 ending restricted balance will increase by the annual contributions from the City and County, as well as interest earnings. Additional sanitation and landfill fees imposed in 2004-05 will continue to generate revenue that will be dedicated annually to the restricted landfill closure account. The restricted fund balance available for landfill closure is projected to be \$2,549,108 at September 30, 2010.
- Operating fund reserves are funds that have been established by the financial master plan adopted by the City Council in 1980 and amended in 1998. The master plan designates that five percent (5%) of the annual operating expenditures be set aside in the fund reserve at the end of the year.

The property tax rate is limited by Article II, Section 5 of the Texas Constitution and by Home Rule Charter to \$2.50 per \$100 of assessed valuation for governmental services. This includes funding for retirement of general obligation debt. There is no limitation within this \$2.50 for debt service. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the maximum tax rate for general obligation debt service. Ad valorem taxes are levied on October 1 and become delinquent on January 31 for purposes of assessing penalties and interest and on June 30 for purposes of property foreclosure. The estimated tax roll for fiscal year 2009-10 is \$542.7 million, an increase of approximately \$19 million over the 2008-09 certified taxable values. This budget assumes a tax rate of 72.7247¢ per \$100 valuation, which represents an increase of 6.844¢ over the maintenance and operations (M&O) rate of 65.8805¢ from the prior year. Additionally, the City Council established a separate M&O rate in 2007-08 to fund the operations of a drug task force. That rate for 2009-10 is 7.9335¢. The taxes generated from that rate are accounted for separately in the Narcotics Task Force Fund.

CITY OF BIG SPRING

GENERAL FUND

(continued)

The proposed budget includes approximately \$347,400 additional salary and benefits in General Fund. This amount will provide all employees with a small cost of living adjustment (COLA) and approximately half of the employees will receive a single step merit raise, excluding Fire personnel who will instead receive an increase in certification pay. Health insurance premiums are expected to remain the same as the 2008-09 premiums.

The City passed a bond referendum in 2006 and sold general obligation bonds and certificates of obligation in early 2007. Construction on the bond project for the Sports Complex was completed in 2008-09 and street and utility upgrades in the downtown and business districts will continue throughout this budget year. Property tax levies and bond liabilities related to these bonds are detailed in the debt service section of this budget.

Administrative fees from other funds are paid to the General Fund for administrative services provided to these funds. The actual cost of providing these services is reimbursed to the General Fund based on a cost allocation plan prepared by an outside consultant. This budget provides reimbursement to the General Fund by the Utility Fund at \$477,024, the Airpark Fund at \$100,397, the E.M.S. Fund at \$104,920 and the Motel Tax Fund at \$126,752.

Cornell Corrections, Inc. will pay the City approximately \$870,000 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 \$1,379,143 budgeted for capital outlay in the General Fund. Of that total, \$977,500 will be funded through a lease-purchase financing arrangement. It is estimated the new loan will result in \$135,649 debt service requirements during 2009-10 of which \$116,163 is principal and \$19,486 is interest expense. The remaining capital budget of \$401,643 is for the completion of a pro shop at the Comanche Trail Golf Course. Funding for the proshop was through a non-interest bearing loan in the amount of \$500,000 from the Correctional Center fund in 2007-08.

Unrestricted fund balance will be drawn down by approximately \$404,980 while restricted fund balance will decrease by approximately \$140,409 by the end of 2009-10. The City Council has elected to finance excess expenditures over revenues through accumulated fund balance

**GENERAL FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Unrestricted Fund Balance	\$4,635,043	\$5,654,446	\$5,855,863
Beginning Restricted Fund Balance	1,809,512	2,538,205	2,750,183
<u>Receipts</u>			
Ad-Valorem Taxes	3,282,333	3,499,500	4,035,610
Non-Property Taxes	4,673,434	4,274,500	4,125,000
Franchise Taxes	1,385,144	1,285,000	1,325,000
Permits and Licenses	311,572	196,325	201,875
Fines and Fees	310,571	336,700	322,200
Revenue From Property	357,963	429,340	314,660
General Sales and Service	2,725,522	3,013,800	3,014,300
Revenue From Other Agencies	204,228	154,273	152,334
Recreation	364,201	400,375	433,500
Miscellaneous	407,059	217,928	75,928
Service Fees From Other Funds	1,586,175	1,620,411	1,679,093
Other Financing Sources	826,705	666,627	977,500
Total Receipts	16,434,907	16,094,779	16,657,000
<u>Transfers-In</u>			
Transfers from Other Funds	596,906	340,910	159,000
Total Current Receipts	17,031,813	16,435,689	16,816,000
Total Funds Available	23,476,368	24,628,340	25,422,046
<u>Expenditures</u>			
Personnel Services	9,198,648	9,802,988	10,524,612
Supplies and Materials	954,815	856,483	892,430
Maintenance of Land	1,805	4,450	8,075
Maintenance of Structures	235,106	487,293	423,825
Maintenance of Equipment	857,272	772,259	755,045
Contractual Services	1,322,316	1,600,057	1,361,354
Sundry Charges	439,171	278,009	255,493
Debt Service	861,998	941,702	988,203
Capital Outlay	1,086,315	975,861	1,379,143
Total Expenditures	14,957,446	15,719,102	16,588,180
<u>Transfers-Out</u>			
Transfers to Other Funds	326,271	303,192	773,209
Total Budgeted Expenditures	15,283,717	16,022,294	17,361,389
Increase (Decrease) in Restricted Fund Balance	728,693	211,978	(140,409)
Increase (Decrease) in Unrestricted Fund Balance	1,019,403	201,417	(404,980)
Ending Restricted Fund Balance	2,538,205	2,750,183	2,609,774
Ending Unrestricted Fund Balance	\$5,654,446	\$5,855,863	\$5,450,883

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
AD-VALOREM TAXES				
4010	CURRENT TAX COLLECTIONS	3,019,581	3,320,000	3,858,610
4011	PENALTY & INTEREST CURR TAXES	23,898	15,000	15,000
4012	DELINQUENT TAXES	122,956	82,000	82,000
4013	PENALTY & INTEREST DEL. TAXES	69,405	37,500	35,000
4016	LEGAL FEES - TAXES	46,493	45,000	45,000
	** CATEGORY TOTALS	<u>3,282,333</u>	<u>3,499,500</u>	<u>4,035,610</u>
NON-PROPERTY TAXES				
4020	CITY SALES TAXES	4,535,618	4,150,000	4,000,000
4042	OCCUPATION TAXES	3,325	2,500	2,500
4043	MIXED DRINK TAX	11,578	9,000	9,000
4046	BINGO TAX	21,738	18,000	18,000
4048	INDUSTRIAL AGREEMENT FEES	101,175	95,000	95,500
	** CATEGORY TOTALS	<u>4,673,434</u>	<u>4,274,500</u>	<u>4,125,000</u>
FRANCHISE TAXES				
4050	GAS FRANCHISE	251,940	160,000	200,000
4051	ELECTRIC FRANCHISE	765,642	750,000	750,000
4052	TELEPHONE FRANCHISE	164,558	160,000	160,000
4054	CABLE TV FRANCHISE	203,004	215,000	215,000
	** CATEGORY TOTALS	<u>1,385,144</u>	<u>1,285,000</u>	<u>1,325,000</u>
PERMITS & LICENSES				
4100	BUILDING PERMITS	93,434	30,000	35,000
4101	MOVING PERMITS	0	100	100
4102	SIGN PERMITS	1,555	1,000	1,000
4103	ELECTRICAL PERMITS	22,396	10,000	10,000
4104	GAS PERMITS	7,173	7,000	5,000
4105	PLUMBING PERMITS	10,336	6,500	6,000
4106	PAVING CUT PERMITS	147,272	115,000	120,000
4107	CURB & SIDEWALK PERMITS	200	150	200
4108	MOBILE HOME PERMITS	320	0	0
4109	POOL HALL PERMITS	400	400	400
4116	DUMP GROUND PERMITS	2,100	2,100	2,100
4133	DOG LICENSE	14,397	16,000	15,000
4134	LIVESTOCK PERMIT	75	75	75

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
PERMITS & LICENSES				
4136	DEMOLITION PERMITS	150	200	200
4137	AMUSEMENT PERMITS	750	250	250
4141	PARK ALCOHOL BEVERAGE PERMITS	150	0	0
4142	DANCE HALL PERMITS	0	50	50
4143	MECHANICAL PERMITS	9,450	7,000	6,000
4144	OTHER PERMITS	1,414	500	500
	** CATEGORY TOTALS	311,572	196,325	201,875
OTHER AGENCIES				
4205	HOWARD COUNTY	72,986	73,031	73,592
4206	HOWARD COUNTY 911	37,992	37,992	37,992
4207	HOWARD COUNTY DISPATCH	22,000	22,000	22,000
4220	BSISD DONATION-DARE & RES OFCR	71,250	21,250	18,750
	** CATEGORY TOTALS	204,228	154,273	152,334
GENERAL SALES & SERVICE				
4301	REFUSE COLLECTION SERVICE	2,266,989	2,600,000	2,600,000
4302	ZONE CHANGE FEES	350	300	300
4303	LANDFILL GATE FEES	39,824	38,000	38,000
4304	COMMERCIAL TIPPING FEES	277,518	235,000	235,000
4356	LANDFILL ENVIRONMENT FEES	139,279	140,000	140,000
4381	SALE OF COMPOST MATERIALS	1,563	500	1,000
	** CATEGORY TOTALS	2,725,522	3,013,800	3,014,300
FINES & FEES				
4401	FINES	198,363	200,000	195,000
4402	WARRANT FEES	25,565	30,000	30,000
4403	SERVICE FEES	8,030	9,000	8,000
4404	ANIMAL SHELTER FEES	10,145	12,000	10,000
4405	COURT COSTS	12,443	13,000	12,000
4406	DEFENSIVE DRIVING REQUESTS	1,460	1,000	1,000
4407	DEFENSIVE DRIVING/DISSMISSALS	3,783	4,000	3,500
4410	MISCELLANEOUS COURT FEES	15,139	20,000	18,000
4412	ARREST FEES MUNICIPAL COURT	11,830	12,000	11,000
4413	ARREST FEES COUNTY	570	700	700
4416	MUNICIPAL CT-PAYMENT PLAN FEES	5,894	5,000	5,000

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
FINES & FEES				
4417	MUNICIPAL CT-TECHNOLOGY FEES	9,219	10,000	10,000
4418	IMPOUND FEES	8,130	20,000	18,000
	** CATEGORY TOTALS	<u>310,571</u>	<u>336,700</u>	<u>322,200</u>
RECREATION				
4500	GOLF COURSE GREEN FEES	181,031	210,000	220,000
4501	GOLF COURSE TRAIL FEES	22,951	27,000	25,000
4502	SWIMMING POOL	23,430	0	15,000
4503	MOSS LAKE	28,697	10,000	12,000
4504	GOLF CART SHED RENTALS	24,576	26,000	25,000
4509	BALLFIELD REVENUES	7,175	8,875	9,000
4510	GOLF CART RENTAL FEES	65,379	100,000	110,000
4511	GOLF CART RIDER FEES	1,928	2,500	2,500
4512	DRIVING RANGE FEES	9,034	16,000	15,000
	** CATEGORY TOTALS	<u>364,201</u>	<u>400,375</u>	<u>433,500</u>
INTEREST INCOME				
4602	INTEREST INCOME	103,659	10,000	11,000
4614	INTEREST INC-LANDFILL CLOSURE	57,638	18,000	20,000
	** CATEGORY TOTALS	<u>161,297</u>	<u>28,000</u>	<u>31,000</u>
PROPERTIES				
4701	MISCELLANEOUS RENTALS	3,600	3,000	3,000
4702	AUDITORIUM RENTAL	200	0	0
4703	KBYG RENTAL	3,900	3,900	3,900
4704	POCO LAMBRO RENTAL REVENUE	26,318	35,000	38,000
4707	MINERAL ROYALTY	69,685	35,000	30,000
4708	SALE OF SURPLUS PROPERTY	14,500	112,680	0
4709	LEASE OF LAND	5,760	5,760	5,760
4734	LEASE REVENUE-CORRECTIONAL CEN	234,000	234,000	234,000
	** CATEGORY TOTALS	<u>357,963</u>	<u>429,340</u>	<u>314,660</u>
SERVICE FEES FROM OTHER FUNDS				
4811	TRANSFERS FROM WATER & SEWER	0	280,000	140,000

FUND: 002- GENERAL FUND

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
SERVICE FEES FROM OTHER FUNDS				
4824	TRANSFER FROM CORRECTIONAL CTR	596,906	19,000	19,000
4827	TRANSFER FROM DEBT SERVICE	0	41,910	0
	** CATEGORY TOTALS	<u>596,906</u>	<u>340,910</u>	<u>159,000</u>
MISCELLANEOUS				
4900	CASH OVER/(SHORT)	1,141-	0	0
4901	SAFETY LIGHTING	9,428	9,428	9,428
4903	INSURANCE RECOVERY	22,565	55,000	10,000
4905	OTHER INCOME	180,027	65,000	10,000
4906	RETURNED CHECK FEES	470	500	500
4921	OTHER FINANCING SOURCES	826,705	666,627	977,500
4925	CONTRIBUTIONS	34,413	60,000	15,000
4951	REVENUE FROM WATER & SEWER FUN	480,177	439,294	477,024
4952	REVENUES FROM AIRPARK FUND	100,103	104,118	100,397
4955	REVENUE FROM MOTEL TAX FUND	87,885	96,494	126,752
4957	REVENUES FM CORRECTIONAL CENT	839,329	870,000	870,000
4959	REVENUES FROM EMS FUND	78,681	110,505	104,920
	** CATEGORY TOTALS	<u>2,658,642</u>	<u>2,476,966</u>	<u>2,701,521</u>
	*** DEPARTMENT TOTALS	<u>17,031,813</u>	<u>16,435,689</u>	<u>16,816,000</u>

**GENERAL FUND
EXPENDITURES BY DEPARTMENT
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
110 City Council	\$205,586	\$221,413	\$205,790
120 Finance	399,138	447,280	465,618
130 City Manager	230,019	243,232	247,595
140 Information Technology	157,432	143,301	150,385
150 Legal	146,476	190,023	203,523
160 Human Resources	309,889	305,496	324,067
200 Police	3,901,688	3,935,224	4,161,081
210 Fire	2,863,681	3,092,283	3,441,933
220 Municipal Court	231,893	279,320	282,990
230 Fire Marshal	103,222	106,289	128,714
240 Animal Control	153,854	193,837	266,414
300 Code Enforcement/Inspections	317,609	355,399	404,985
310 Offender Program	20,576	15,493	0
310 General Maintenance	0	0	92,298
320 Streets	1,536,111	1,690,715	1,605,706
330 Sanitation	1,002,208	1,030,589	1,018,736
350 Landfill	859,364	713,157	554,773
360 Compost	124,458	120,233	123,599
370 Parks	346,231	384,512	330,353
375 Sports Complex	0	299,433	244,630
380 Swimming Pool	68,964	820	0
390 Golf Course	471,655	592,462	941,202
410 Lake	76,127	36,070	26,130
420 City Hall	100,623	127,550	110,551
000 Non-Departmental	468,644	253,269	268,904
000 Debt Service	861,998	941,702	988,203
000 Transfers Out	326,271	303,192	773,209
TOTAL	\$15,283,717	\$16,022,294	\$17,361,389

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 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$18,063	\$18,055	\$18,060
51 – Supplies and Materials	6,301	21,083	8,950
55 – Contractual Services	102,918	177,275	178,780
56 – Miscellaneous	5,000	5,000	0
61 – Land	73,305	0	0
Total	\$205,586	\$221,413	\$205,790

Budget Highlights:

- 5110 – Office Supplies – (RB) roll call system (\$3,380), projector system (\$4,913 lease purchase), 2 – 52” televisions (\$2,985)
- 5521 – Special Services – Employee bereavement to Tree Memorial, retirement gifts, Christmas gift cards, employee and Council service awards, employee appreciation picnic. (RB) grant writer prorated for 8 months, National Development Council (\$5,000 monthly), includes \$20,000 economic incentive for purchase of downtown property funded through Settles closing escrow (PB) National Development Council (\$60,000), City share of grant writer (\$20,000)
- 5555 – Education and Training – Local and community events, including Chamber Banquet
- 5616 – Judgements & Damages – (RB) Deductible payment on ADA litigation

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 110 CITY COUNCIL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARY	18,000	18,000	18,000
5065 WORKERS' COMPENSATION	63	55	60
** CATEGORY TOTALS	<u>18,063</u>	<u>18,055</u>	<u>18,060</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,655	14,000	4,000
5112 FOOD SUPPLIES	1,531	3,500	1,500
5124 POSTAGE	280	250	250
5129 ELECTION EXPENSE	2,835	3,333	3,200
** CATEGORY TOTALS	<u>6,301</u>	<u>21,083</u>	<u>8,950</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,190	1,225	1,250
5520 INSURANCE	34,814	36,520	32,000
5521 SPECIAL SERVICES	28,378	102,000	107,000
5521-05 SPL SERVICES-ENGINEERS	221	0	0
5525 ADVERTISING	5,777	2,000	2,000
5530 TRAVEL EXPENSE	7,611	10,000	10,000
5540 DUES & SUBSCRIPTIONS	22,381	24,030	24,030
5555 EDUCATION & TRAINING	2,317	1,500	2,500
5580 SETTLES HOTEL	229	0	0
** CATEGORY TOTALS	<u>102,918</u>	<u>177,275</u>	<u>178,780</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	5,000	5,000	0
** CATEGORY TOTALS	<u>5,000</u>	<u>5,000</u>	<u>0</u>
61- LAND			
6100 LAND	73,305	0	0
** CATEGORY TOTALS	<u>73,305</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>205,586</u>	<u>221,413</u>	<u>205,790</u>

Dept. 120 – Finance

General Fund

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

ACHIEVEMENTS

- Prepared and filed continuing financial disclosure reports for 2007 General Obligation Bonds and Certificates of Obligation
- Maintained financial accounting and reporting integrity and received an unqualified opinion on the annual financial statements
- Secured competitive rate financing for lease purchase package

GOALS

- Consolidate records storage to a single facility and establish and monitor record destruction schedules
- Assist City Manager and department heads in budget monitoring strategies
- Research codification packages and vendors
- Issue Certificates of Obligation to fund construction of new municipal swimming pool

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$333,576	\$372,055	\$392,613
51 – Supplies and Materials	13,893	19,525	13,850
54 – Maintenance of Equipment	0	500	750
55 – Contractual Services	51,669	55,200	58,405
Total	\$399,138	\$447,280	\$465,618

Budget Highlights:

5110 – Office Supplies – (RB) Six new computers

5521-07 – Special Services Accountants – Annual audit cost (PB) Anticipated increase in new audit contract

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 120 FINANCE DEPARTMENT

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	234,312	261,360	274,782
5015 AUTO ALLOWANCE	6,025	6,600	7,200
5022 VACATION BUY BACK	3,452	3,526	4,000
5035 OVERTIME	5,165	4,000	4,000
5045 LONGEVITY	3,451	4,019	5,122
5050 RETIREMENT	29,667	35,498	39,022
5060 GROUP INSURANCE	27,427	30,444	29,920
5065 WORKERS' COMPENSATION	953	969	1,026
5070 RETIREMENT-DEFERRED COMP	13,992	15,391	16,227
5075 LIFE & DISABILITY INSURANCE	4,901	5,678	6,450
5080 MEDICARE	3,682	4,147	4,270
5085 UNEMPLOYMENT TAXES	547	423	594
** CATEGORY TOTALS	333,576	372,055	392,613
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	7,471	13,375	7,500
5112 FOOD SUPPLIES	336	150	150
5118 JANITORIAL SUPPLIES	21	0	0
5124 POSTAGE	6,065	6,000	6,200
** CATEGORY TOTALS	13,893	19,525	13,850
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	0	500	750
** CATEGORY TOTALS	0	500	750
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,435	2,600	2,600
5520 INSURANCE	370	315	315
5521 SPECIAL SERVICES	3,980	4,500	4,500
5521-07 SPECIAL SERVICES-ACCOUNTANTS	37,198	40,000	43,000
5530 TRAVEL EXPENSE	4,488	6,000	6,000
5540 DUES & SUBSCRIPTIONS	1,230	1,250	1,250
5541 PERMITS,LICENSES,TESTING FEES	963	235	140
5555 EDUCATION AND TRAINING	1,005	300	600
** CATEGORY TOTALS	51,669	55,200	58,405

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 120 FINANCE DEPARTMENT

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
*** DEPARTMENT TOTALS	399,138	447,280	465,618

PERSONNEL SCHEDULE					
	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
DIRECTOR OF FINANCE	24	2222-3382	01	01	01
ASST DIRECTOR OF FINANCE	22	1824-2776	01	01	01
STAFF ACCOUNTANT	16	1228-1869	02	02	02
ASSISTANT CITY SECRETARY	14	1113-1693	01	01	01
ACCOUNTS PAYABLE TECHNICIAN	12	1008-1534	01	01	01
			06	06	06

Dept. 130 – City Manager

General Fund

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

ACHIEVEMENTS

- Monitored construction progress of bond projects
- Participated in steering committee's negotiated settlement for rate increases by Atmos Energy under the Rate Review Mechanism

GOALS

- Oversee design phase of new municipal pool and assist in the process of issuing certificates of obligation to fund construction
- Continue monitoring departmental expenditures to determine areas for cost savings and operational efficiencies

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$217,253	\$226,447	\$234,655
51 – Supplies and Materials	948	5,375	2,200
55 – Contractual Services	11,819	11,410	10,740
Total	\$230,019	\$243,232	\$247,595

Budget Highlights:

5110 – Office Supplies – (RB) New Laptop (\$1,741 LP) and Portable phone (\$675)

5530 – Travel – TML, TCMA, Public Funds Investment, Regional TCMA, Economic Development, Legislative Updates

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 130 CITY MANAGER

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	155,894	162,365	165,661
5015 AUTO ALLOWANCE	7,800	7,800	7,800
5022 VACATION BUY BACK	3,436	3,620	3,700
5045 LONGEVITY	5,267	5,677	6,159
5050 RETIREMENT	20,222	22,809	24,290
5060 GROUP INSURANCE	11,823	11,600	11,400
5065 WORKERS' COMPENSATION	584	608	642
5070 RETIREMENT-DEFERRED COMP	9,593	9,906	10,101
5075 LIFE & DISABILITY INSURANCE	1,974	1,759	4,015
5080 MEDICARE	474	153	689
5085 UNEMPLOYMENT TAXES	185	150	198
** CATEGORY TOTALS	217,252	226,447	234,655
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	680	5,175	2,000
5112 FOOD	152	150	150
5124 POSTAGE	117	50	50
** CATEGORY TOTALS	949	5,375	2,200
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,091	1,500	1,500
5520 INSURANCE	80	95-	115
5530 TRAVEL EXPENSE	8,574	8,000	8,000
5540 DUES & SUBSCRIPTION	617	675	675
5541 PERMITS, LICENSES, TESTING FEE	1,068	1,080	0
5555 EDUCATION & TRAINING	388	250	450
** CATEGORY TOTALS	11,818	11,410	10,740
*** DEPARTMENT TOTALS	230,019	243,232	247,595

	PAY GRADE	PERSONNEL SCHEDULE			
		BEGINNING PAY	2007-2008	2008-2009	2009-2010
CITY MANAGER	N/A	N/A	01	01	01
ADMINISTRATIVE ASSISTANT	12	1008-1534	01	01	01
	02	02	02		

Dept. 140 – Information Technology

General Fund

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

ACHIEVEMENTS

- Implemented computer maintenance tracking program
- Added a new voting board program to the Council Chambers and intergrated it with the camera system for live viewing
- Installed and implemented a new tape backup solution for the servers
- Replaced Fire Station laptops and desktop computers into one main computer

GOALS

- Upgrade City Hall servers
- Start a 3 to 5 year rotation schedule for replacing computers
- Continue to implement paperless programs for information system reports, maps, and plans
- Continue mapping update projects for the City's infrastructure
- GPS fire hydrants, water and sewer lines valves and manholes to update mapping records

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$85,716	\$100,953	\$107,287
51 – Supplies and Materials	6,385	9,915	6,010
54 – Maintenance of Equipment	18,432	20,250	21,393
55 – Contractual Services	17,017	12,183	2,195
62 – Building and Structures	9,890	0	0
63 – Equipment	19,992	0	13,500
Total	\$157,432	\$143,301	\$150,385

Budget Highlights:

5117 – Minor Apparatus – (RB) Replace backup tape system for our main servers. (\$4,000)

5411 – Maintenance of Furniture & Fixtures – Annual maintenance agreements

6310 – Furniture & Fixtures – (PB) Upgrade City Hall servers (\$6,500) and purchase online payment software (\$7,000)

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 140 INFORMATION TECHNOLOGY

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	61,376	71,137	74,996
5015 AUTO ALLOWANCE	1,888	3,300	3,600
5035 OVERTIME	678	500	1,000
5045 LONGEVITY	1	60	369
5050 RETIREMENT	7,389	9,473	10,556
5060 GROUP INSURANCE	7,875	9,158	9,000
5065 WORKERS' COMPENSATION	371	265	278
5070 RETIREMENT-DEFERRED COMP	3,488	4,093	4,390
5075 LIFE & DISABILITY INSURANCE	1,440	1,723	1,745
5080 MEDICARE	918	1,110	1,155
5085 UNEMPLOYMENT TAXES	291	134	198
** CATEGORY TOTALS	<u>85,715</u>	<u>100,953</u>	<u>107,287</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	5,025	4,400	5,000
5114 CLOTHING	0	281	160
5116 GASOLINE, OIL & GREASE	694	650	800
5117 MINOR APPARATUS	637	3,934	0
5124 POSTAGE	29	50	50
** CATEGORY TOTALS	<u>6,385</u>	<u>9,315</u>	<u>6,010</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	18,220	20,000	21,193
5412 VEHICLE MAINTENANCE	212	250	200
** CATEGORY TOTALS	<u>18,432</u>	<u>20,250</u>	<u>21,393</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,470	900	900
5520 INSURANCE	52	135	245
5521 SPECIAL SERVICES	13,501	6,300	0
5530 TRAVEL EXPENSE	0	1,600	1,000
5541 LICENSES, PERMITS, TESTING FEES	1,925	3,798	0
5555 EDUCATION & TRAINING	70	50	50
** CATEGORY TOTALS	<u>17,018</u>	<u>12,783</u>	<u>2,195</u>
62- BUILDINGS & STRUCTURES			
6226 MISCELLANEOUS STRUCTURES	9,890	0	0

FUND: 002- GENERAL FUND

DIV: 002- FINANCE

DEPT: 140 INFORMATION TECHNOLOGY

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
62- BUILDINGS & STRUCTURES			
** CATEGORY TOTALS	9,890	0	0
63- EQUIPMENT			
6310 FURNITURE, FIXTURE	19,992	0	13,500
** CATEGORY TOTALS	19,992	0	13,500
*** DEPARTMENT TOTALS	157,432	143,301	150,385

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
IT SPECIALIST	19	1424-2168	01	01	01
ENGINEERING DESIGN TECHNICIAN	16	1228-1869	00	01	01
			01	02	02

Dept. 150 – Legal

General Fund

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

ACHIEVEMENTS

- Negotiated and prepared interlocal agreements for K-9, Narcotics Task Force and jail services/animal control services with Howard County and for peace office employee sharing and K-9 services with Big Spring School District
- Hired and began training and educational requirements for new Legal Assistant who has revised municipal court preparation procedures, departmental filing system and project tracking procedures for more efficient operations
- Reviewed and updated sign ordinance, animal control ordinance, portable storage container ordinance
- Completed all contracts and negotiations to complete sale of Settles Hotel and rehabilitation of other properties in the vicinity of the hotel
- Negotiated and prepared a grantwriter employment contract as well as an interlocal agreement with multiple entities
- Drafted, prepared and submitted a \$800,000 Neighborhood Stabilization Grant to the Texas Department of Housing and Community Development which if awarded will allow for demolition and rehabilitation of approximately 22 blighted properties within the City

GOALS

- Continue improving and upgrading inter-departmental procedures for more efficiency, including acquisition of scheduling and time management tools
- Continue with review and updating of all City ordinances, with goal toward eventual codification
- Develop and implement, with Code Enforcement, a City wide cleanup project targeted at the many substandard and unsanitary lots, businesses and homes throughout the City
- Design curriculum and materials to provide in-house code enforcement training to improve communication between departments and to assist code enforcement officers with acquiring their continuing education hours

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$133,641	\$179,183	\$189,953
51 – Supplies and Materials	4,838	3,000	2,500
55 – Contractual Services	7,997	7,840	11,070
Total	\$146,476	\$190,023	\$203,523

Budget Highlights:

5110 – Office Supplies – (RB) Law books, scheduling software, scanner/printer, chairs
 5530 – Travel Expense – Legislative Updates, TML, TCAA Conference, Economic Development, Planning Association Conference, NALA Conference, open government and planning /zoning conference

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 150 LEGAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	99,149	130,356	137,429
5015 AUTO ALLOWANCE	6,050	7,200	7,200
5045 LONGEVITY	48	468	781
5050 RETIREMENT	12,449	17,604	19,188
5060 GROUP INSURANCE	7,275	11,400	11,400
5065 WORKERS' COMPENSATION	0	377	507
5070 RETIREMENT-DEFERRED COMP	5,814	7,615	7,979
5075 LIFE & DISABILITY INSURANCE	1,234	1,966	3,171
5080 MEDICARE	1,530	2,066	2,100
5085 UNEMPLOYMENT TAXES	92	131	198
** CATEGORY TOTALS	<u>133,641</u>	<u>179,183</u>	<u>189,953</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	4,338	2,500	2,000
5124 POSTAGE	500	500	500
** CATEGORY TOTALS	<u>4,838</u>	<u>3,000</u>	<u>2,500</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	790	850	850
5520 INSURANCE	45	60-	70
5521 SPECIAL SERVICES	1,758	0	0
5521-11 SPECIAL SERVICES-ATTORNEY FEES	0	0	2,000
5525 ADVERTISING	75	0	0
5530 TRAVEL EXPENSE	3,635	5,000	6,000
5540 DUES & SUBSCRIPTIONS	840	1,800	1,900
5541 LICENSES, PERMITS, TESTING FEES	316	100	100
5555 EDUCATION & TRAINING	538	150	150
** CATEGORY TOTALS	<u>7,997</u>	<u>7,840</u>	<u>11,070</u>
*** DEPARTMENT TOTALS	<u>146,476</u>	<u>190,023</u>	<u>203,523</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
CITY ATTORNEY	CA		01	01	01
LEGAL ASSISTANT 1	14	1113-1693	00	00	01
			<u>01</u>	<u>01</u>	<u>02</u>

Dept. 160 – Human Resources

General Fund

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

ACHIEVEMENTS

- Implemented wellness program throughout City and introduced new safety program
- Automated sick pool procedures
- Implemented applicant tracking procedures

GOALS

- Expand new employee orientation and staff and supervisor training
- Continue updating policies and procedures
- Update all job descriptions and WorkSteps job specific tasks
- Enhance cross-training and establish procedural manuals

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$198,172	\$214,512	\$226,745
51 – Supplies and Materials	9,343	7,110	7,000
54 – Maintenance of Equipment	2,915	2,820	3,028
55 – Contractual Services	99,459	81,054	68,794
63 – Equipment	0	0	18,500
Total	\$309,889	\$305,496	\$324,067

Budget Highlights:

- 5110 – Office Supplies – (RB) One laptop and two desktop computers
 5525 – Advertising – Advertising for new employees
 5570 – Civil Service – Increase in costs associated with Meet and Confer consultants and training
 6310 – Furniture, Fixtures – (PB) New integrated HR system installation and training (\$18,500)

FUND: 002- GENERAL FUND

DIV: 003- PERSONNEL

DEPT: 160 HUMAN RESOURCES

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	137,152	148,167	155,427
5015 AUTO ALLOWANCE	6,025	6,600	7,200
5021 TERMINATION PAY	849	48	0
5022 VACATION BUY BACK	2,079	1,924	2,225
5035 OVERTIME	660	500	500
5045 LONGEVITY	2,455	2,963	3,743
5050 RETIREMENT	17,442	19,857	22,325
5060 GROUP INSURANCE	16,894	19,277	18,923
5065 WORKERS' COMPENSATION	566	563	589
5070 RETIREMENT-DEFERRED COMP	8,260	8,757	9,284
5075 LIFE & DISABILITY INSURANCE	3,193	3,135	3,690
5080 MEDICARE	2,174	2,375	2,443
5085 UNEMPLOYMENT TAXES	423	346	396
** CATEGORY TOTALS	198,172	214,512	226,745
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	7,402	5,000	5,000
5112 FOOD SUPPLIES	280	375	300
5117 MINOR APPARATUS	0	35	0
5124 POSTAGE	1,661	1,700	1,700
** CATEGORY TOTALS	9,343	7,110	7,000
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	2,915	2,820	3,028
** CATEGORY TOTALS	2,915	2,820	3,028
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,186	2,000	2,000
5515 HIRE OF EQUIPMENT	5,904	5,904	5,904
5520 INSURANCE	64	125-	150
5521-13 SPCL SVCS-EMPLOYEE TESTING	37,681	29,000	25,000
5525 ADVERTISING	24,187	13,000	10,000
5530 TRAVEL EXPENSE	3,532	4,000	4,000
5540 DUES & SUBSCRIPTIONS	1,376	1,100	1,100
5541 PERMITS, LICENSES, & TESTING FEES	973	675	140
5555 EDUCATION & TRAINING	649	500	500

FUND: 002- GENERAL FUND

DIV: 003- PERSONNEL

DEPT: 160 HUMAN RESOURCES

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
55- CONTRACTUAL SERVICES			
5570 CIVIL SERVICE	22,907	25,000	20,000
** CATEGORY TOTALS	<u>99,459</u>	<u>81,054</u>	<u>68,794</u>
63- EQUIPMENT			
6310 FURNITURE, FIXTURES	0	0	18,500
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>18,500</u>
*** DEPARTMENT TOTALS	<u>309,889</u>	<u>305,496</u>	<u>324,067</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
DIRECTOR OF HUMAN RESOURCES	24	2222-3382	01	01	01
PAYROLL COORDINATOR	14	1113-1693	01	01	01
BENEFITS COORDINATOR	13	1059-1612	01	01	01
HUMAN RESOURCES TECH	12	1008-1534	01	01	01
			04	04	04

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

ACHIEVEMENTS

- Added new records management and criminal database system to coordinate with County system
- Closed jail and negotiated with Howard County for jail services
- Purchased special investigation camera system

GOALS

- Begin remodel of law enforcement building
- Add an identification technician and equipment through grant funding
- Upgrade computer system

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$3,216,283	\$3,268,980	\$3,499,430
51 – Supplies and Materials	215,344	181,600	195,250
52 – Maintenance of Land	425	3,400	3,525
53 – Maint. of Bldg./Structures	9,651	2,700	200
54 – Maintenance of Equipment	113,240	117,550	103,150
55 – Contractual Services	117,824	131,601	139,526
56 – Miscellaneous	38,095	6,500	0
63 – Equipment	0	36,893	0
64 – Vehicles	190,826	186,000	220,000
Total	\$3,901,688	\$3,935,224	\$4,161,081

Budget Highlights:

- 5117 – Minor Apparatus – (RB) Purchased new cameras for police officers to comply with court requirements
- 5521 – Professional Services – Contract with statistical specialist for racial profiling reports, janitorial service, interpreters, credit checks and towing
- 5555 – Education & Training – LETN Satellite training for officers, local training, ammunition, taser cartridges, and targets for training and qualifications
- 5582 – Emergency Management – Operation of the Emergency Warning System
- 6310 – (RB) Software and computer upgrades to integrate booking procedures and offender database (the balance of this cost will be paid through grant funding)
- 6401 – Motor Vehicles – (RB) Five police vehicles and equipment (PB) Replacement of 6 police vehicles and equipment

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 200 POLICE

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	1,972,186	2,057,219	2,172,286
5015 AUTO ALLOWANCE	6,600	6,600	7,200
5021 TERMINATION PAY	52,679	48,000	47,000
5022 VACATION BUY BACK	30,566	32,081	33,000
5035 OVERTIME	268,175	200,000	200,000
5040 SAFETY INCENTIVE	21-	0	0
5045 LONGEVITY	56,765	47,273	52,005
5050 RETIREMENT	281,949	306,666	336,827
5055 STANDBY PAY	18,003	24,712	31,200
5060 GROUP INSURANCE	237,971	247,475	307,834
5065 WORKERS' COMPENSATION	78,052	80,943	77,787
5070 RETIREMENT-DEFERRED COMP	133,814	131,125	140,069
5075 LIFE & DISABILITY INSURANCE	43,823	49,859	55,672
5080 MEDICARE	29,996	31,579	32,808
5085 UNEMPLOYMENT TAXES	5,725	5,448	5,742
** CATEGORY TOTALS	<u>3,216,283</u>	<u>3,268,980</u>	<u>3,499,430</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	30,965	25,000	25,000
5112 FOOD SUPPLIES	3,280	1,300	0
5113 ANIMAL EXPENSES-POLICE K-9 DOG	1,682	800	800
5114 WEARING APPAREL	29,640	33,000	33,000
5116 GASOLINE, OIL, & GREASE	123,351	98,000	117,000
5117 MINOR APPARATUS	15,582	15,000	12,000
5118 JANITORIAL SUPPLIES	3,513	1,500	1,000
5119 CHEMICALS	267	750	500
5120 MEDICAL AND SURGICAL	0	50	50
5121 EDUCATIONAL & RECREATION	2,675	1,000	1,000
5123 OTHER SUPPLIES	929	1,500	1,500
5124 POSTAGE	2,326	2,400	2,400
5128 UTILITIES	773	1,000	1,000
5130 JAIL	361	300	0
** CATEGORY TOTALS	<u>215,344</u>	<u>181,600</u>	<u>195,250</u>
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	425	3,325	3,325
5213 WEED EXTERMINATION AND CONTROL	0	75	200
** CATEGORY TOTALS	<u>425</u>	<u>3,400</u>	<u>3,525</u>

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 200 POLICE

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	8,372	2,100	200
5314 MAINTENANCE OF SANITARY SEWER	1,279	600	0
** CATEGORY TOTALS	<u>9,651</u>	<u>2,700</u>	<u>200</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	464	4,000	4,000
5412 VEHICLE MAINTENANCE	103,908	105,000	90,000
5413 MAINTENANCE OF FIRE APPARATUS	160	150	150
5415 MAINTENANCE OF RADIOS	3,072	7,000	7,000
5422 MAINT HEATING & COOLING SYSTEM	3,668	1,000	1,000
5425 MAINT. MACHINERY, TOOLS & PUMPS	1,968	400	1,000
** CATEGORY TOTALS	<u>113,240</u>	<u>117,550</u>	<u>103,150</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	20,266	22,000	26,000
5515 HIRE OF EQUIPMENT	5,339	4,200	4,200
5520 INSURANCE	29,001	29,275	28,200
5521 SPECIAL SERVICES	24,247	23,000	25,000
5521-08 SPL SERVICES-MEDICAL	1,848-	500	500
5521-12 SPECIAL SERVICES-CIT POL ACADE	1,738	1,500	1,500
5525 ADVERTISING	231	200	200
5530 TRAVEL EXPENSE	4,227	14,000	14,000
5530-01 TRAVEL/TRAINING - STATE FUNDED	3,140-	0	0
5540 DUES & SUBSCRIPTIONS	2,307	3,500	3,500
5541 PERMITS, LICENSES, TESTING FEES	1,111	426	426
5550 ELECTRICITY	17,852	20,000	23,000
5555 EDUCATION & TRAINING	16,086	12,000	12,000
5582 EMERGENCY MANAGEMENT	407	1,000	1,000
** CATEGORY TOTALS	<u>117,824</u>	<u>131,601</u>	<u>139,526</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS AND DAMAGES	38,095	6,500	0
** CATEGORY TOTALS	<u>38,095</u>	<u>6,500</u>	<u>0</u>
63- EQUIPMENT			
6310 FURNITURE, FIXTURE	0	36,893	0

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 200 POLICE

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
63- EQUIPMENT			
** CATEGORY TOTALS	0	36,893	0
64- VEHICLES			
6401 MOTOR VEHICLES	190,826	186,000	220,000
** CATEGORY TOTALS	190,826	186,000	220,000
*** DEPARTMENT TOTALS	3,901,688	3,935,224	4,161,081

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
CHIEF OF POLICE	24	2222-3382	01	01	01
LIEUTENANT	22	1824-2776	04	04	04
SERGEANT	20	1497-2278	07	07	07
DETECTIVE	17	1290-1964	05	05	00
CORPORAL	17	1290-1964	15	15	17
POLICE OFFICER	15	1169-1779	10	12	11
INFORMATION TECH SPECIALIST	19	1424-2168	01	01	01
IDENTIFICATION TECHNICIAN	15	1169-1779	02	02	02
COMMUNICATIONS OFFICER	11	959-1460	08	08	08
ADMINISTRATIVE ASSISTANT	12	1008-1534	01	01	01
JAILER	11	959-1460	04	04	00
NON-CERTIFIED POLICE OFFICER	15	1169-1779	00	03	03
RECORDS TECHNICIAN	10	913-1390	03	03	03
			61	66	58

Dept. 210 – Fire

General Fund

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

ACHIEVEMENTS

- Purchased equipment and trained for high rise fires
- Implemented daily safety and fire training procedures to ensure that personnel are able to safely provide fire and EMS service to our citizens
- Successfully met all requirements mandated by the Texas Commission on Fire Protection

GOALS

- Work with the firefighter association through Meet and Conference to make changes to Civil Service that will benefit the employees as well as the citizens we serve
- Identify and train the needed supervisors in preparation for retirement of senior personnel
- Acquire the needed certification to perform inspections on personnel protective equipment

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$2,641,227	\$2,880,541	\$2,916,750
51 – Supplies and Materials	83,939	84,250	83,650
53 – Maintenance of Bldg./Structures	7,591	10,500	10,500
54 – Maintenance of Equipment	58,523	36,950	32,950
55 – Contractual Services	65,451	80,042	73,083
63 – Equipment	6,950	0	0
64 – Vehicles	0	0	325,000
Total	\$2,863,681	\$3,092,283	\$3,441,933

Budget Highlights:

- 5114 – Wearing Apparel –Continued TCFP mandated replacement of bunker gear
- 5117 – Minor Apparatus – (RB) 5 high rise packs needed for Settles and other hotel sites (\$3,742)
- 5123 – Other Supplies – Includes rental of cylinders and oxygen
- 5311 – Building Maintenance – Continued maintenance and upkeep of all stations
- 6402 – Fire Apparatus – (PB) New fire engine (\$325,000)

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 210 FIRE

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	1,592,470	1,732,435	1,800,262
5015 AUTO ALLOWANCE	0	6,600	7,200
5021 TERMINATION PAY	37,096	24,000	58,500
5022 VACATION BUY BACK	39,810	33,096	40,000
5035 OVERTIME	231,690	300,000	200,000
5040 SAFETY INCENTIVE	20-	0	0
5045 LONGEVITY	58,684	61,488	65,579
5050 RETIREMENT	234,810	259,065	260,585
5060 GROUP INSURANCE	219,027	225,493	226,148
5065 WORKERS' COMPENSATION	59,629	56,063	62,114
5070 RETIREMENT-DEFERRED COMP	107,817	117,872	119,652
5075 LIFE & DISABILITY INSURANCE	35,734	36,947	47,557
5080 MEDICARE	19,761	23,356	24,401
5085 UNEMPLOYMENT TAXES	4,721	4,126	4,752
** CATEGORY TOTALS	<u>2,641,229</u>	<u>2,880,541</u>	<u>2,916,750</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	6,115	6,000	5,000
5112 FOOD SUPPLIES	319	350	350
5114 WEARING APPAREL	19,413	25,000	25,000
5116 GASOLINE, OIL & GREASE	39,772	26,500	32,000
5117 MINOR APPARATUS	6,393	13,000	8,000
5118 JANITORIAL SUPPLIES	3,799	4,000	4,000
5119 CHEMICALS	935	1,100	1,000
5122 BOTANICAL & AGRICULTURAL	0	200	200
5123 OTHER SUPPLIES	3,000	3,000	3,000
5124 POSTAGE	98	100	100
5128 UTILITIES	4,095	5,000	5,000
** CATEGORY TOTALS	<u>83,939</u>	<u>84,250</u>	<u>83,650</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	7,562	10,500	10,500
5326 MISCELLANEOUS IMPROVEMENTS	29	0	0
** CATEGORY TOTALS	<u>7,591</u>	<u>10,500</u>	<u>10,500</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	51,668	28,000	25,000

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 210 FIRE

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
54- MAINTENANCE OF EQUIPMENT			
5413 FIRE APPARATUS	6,095	5,000	5,000
5415 MAINTENANCE OF RADIOS	557	750	750
5417 MAINTENANCE OF MOWERS	16	200	200
5422 MAINT HEATING & COOLING SYSTEM	186	3,000	2,000
** CATEGORY TOTALS	<u>58,522</u>	<u>36,950</u>	<u>32,950</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	3,282	4,500	4,500
5515 HIRE OF EQUIPMENT	0	7	0
5520 INSURANCE	5,824	4,710	6,800
5521 SPECIAL SERVICES	52	0	0
5530 TRAVEL EXPENSE	928	3,500	2,000
5535 RENTS	24,165	26,533	26,533
5540 DUES & SUBSCRIPTIONS	360	450	450
5541 PERMITS, LICENSES, TESTING FEES	3,548	2,842	3,300
5550 ELECTRICITY	12,252	12,500	12,000
5555 EDUCATION & TRAINING	9,932	20,000	12,000
5560 GAS FOR HEATING	5,107	5,000	5,500
** CATEGORY TOTALS	<u>65,450</u>	<u>80,042</u>	<u>73,083</u>
63- EQUIPMENT			
6310 FURNITURE, FIXTURES & FURNISH	6,950	0	0
** CATEGORY TOTALS	<u>6,950</u>	<u>0</u>	<u>0</u>
64- VEHICLES			
6402 FIRE APPARATUS	0	0	325,000
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>325,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 2,863,681	<u>=====</u> 3,092,283	<u>=====</u> 3,441,933

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 210 FIRE

ACTUAL	ESTIMATED	PROPOSED
2007-2008	2008-2009	2009-2010

PERSONNEL SCHEDULE

	PAY	BEGINNING			
	GRADE	PAY	2007-2008	2008-2009	2009-2010
FIRE CHIEF	24	2222-3382	01	01	01
DEPUTY CHIEF	DS	1598	03	03	03
LIEUTENANTS	LT	1340	12	12	12
APPARATUS ENGINEER	DR	1208	12	12	12
FIREFIGHTER/HOSEMAN	FF	1143	17	17	17
ADMIN. TECH PART TIME	10	913-1390	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

- Expanded domestic violence program to include juvenile offenders
- Implemented a program to store arrest files electronically

GOALS

- Establish a program to speak to area schools during Municipal Court Week
- Establish fee allowed by the State and hire a juvenile case manager to be paid with funds from the new fee
- Establish a permanent position of Alternate Judge/Court Administrator
- Establish procedures regarding new legislation concerning Municipal Judges performing marriages
- Develop procedures for Electronic Magistrate Hearings with the Howard County Jail

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$196,556	\$206,100	\$217,230
51 – Supplies and Materials	8,413	5,900	13,950
53 – Maint. of Bldg./Structures	512	1,500	1,000
54 – Maintenance of Equipment	6,979	7,280	6,599
55 – Contractual Services	19,268	58,040	43,711
56 – Miscellaneous	165	500	500
Total	\$231,893	\$279,320	\$282,990

Budget Highlights:

5110 – Office Supplies – (PB) 2 computer work stations, 2 laptops (\$5,950) to be funded from Technology Escrow
5411 – Maintenance Furniture & Fixtures – Annual maintenance fees to be funded from Technology Escrow

FUND: 002- GENERAL FUND

DIV: 013- MUNICIPAL JUDGE

DEPT: 220 MUNICIPAL COURT

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	134,791	141,733	149,362
5015 AUTO ALLOWANCE	6,050	6,600	6,600
5021 TERMINATION PAY	232	0	0
5022 VACATION BUY BACK	1,659	1,751	1,750
5035 OVERTIME	1,374	0	100
5045 LONGEVITY	3,059	3,258	4,171
5050 RETIREMENT	17,425	19,524	21,463
5060 GROUP INSURANCE	17,625	18,315	18,000
5065 WORKERS' COMPENSATION	532	539	567
5070 RETIREMENT-DEFERRED COMP	8,229	8,455	8,925
5075 LIFE & DISABILITY INSURANCE	3,041	3,244	3,547
5080 MEDICARE	2,166	2,291	2,349
5085 UNEMPLOYMENT TAXES	373	390	396
** CATEGORY TOTALS	<u>196,556</u>	<u>206,100</u>	<u>217,230</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	4,419	2,650	9,450
5124 POSTAGE	3,611	2,850	4,100
5128 UTILITIES	383	400	400
** CATEGORY TOTALS	<u>8,413</u>	<u>5,900</u>	<u>13,950</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	512	1,500	1,000
** CATEGORY TOTALS	<u>512</u>	<u>1,500</u>	<u>1,000</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	6,712	7,180	6,499
5413 FIRE APPARATUS MAINTENANCE	107	0	0
5422 MAINT. HEATING & COOLING SYSTM	160	100	100
** CATEGORY TOTALS	<u>6,979</u>	<u>7,280</u>	<u>6,599</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,761	2,700	2,700
5515 HIRE OF EQUIPMENT	1,198	1,440	1,440

FUND: 002- GENERAL FUND

DIV: 013- MUNICIPAL JUDGE

DEPT: 220 MUNICIPAL COURT

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
55- CONTRACTUAL SERVICES			
5520 INSURANCE	744	650	675
5521 SPECIAL SERVICES	3,940	45,000	30,000
5530 TRAVEL EXPENSE	4,136	3,450	4,000
5540 DUES & SUBSCRIPTIONS	1,570	1,000	1,000
5541 PERMITS, LICENSES, TESTING FEES	1,176	0	96
5550 ELECTRICITY	3,706	3,700	3,700
5555 EDUCATION & TRAINING	37	100	100
** CATEGORY TOTALS	19,268	58,040	43,711
56- SUNDRY CHARGES			
5637 COURT COST	165	500	500
** CATEGORY TOTALS	165	500	500
*** DEPARTMENT TOTALS	231,893	279,320	282,990

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
JUDGE	N/A	N/A	01	01	01
COURT CLERK	14	1113-1693	01	01	01
DEPUTY COURT CLERK	10	913-1390	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

- Attended regional police academy to become certified in arson investigation process
- Worked with County Commissioners and Sheriff's staff in construction reviews, inspections and staff training that led to the timely opening of the new County jail
- Assisted Code Enforcement and City Attorney in abatement of Big Spring Care Center

GOALS

- Continue arson certification process
- Adopt 2006 Fire Code and NFPA updates
- Work with Howard College to explore concept for Regional Fire Training Facility and Academy

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$88,852	\$93,899	\$91,474
51 – Supplies and Materials	9,773	6,900	7,900
54 – Maintenance of Equipment	1,513	760	760
55 – Contractual Services	3,084	4,730	4,580
64 – Vehicles	0	0	24,000
Total	\$103,222	\$106,289	\$128,714

Budget Highlights:

6401 – Motor Vehicles – (PB) Replace Fire Marshal pickup

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 230 FIRE MARSHAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	59,613	61,860	60,923
5022 VACATION BUY BACK	4,313	4,495	4,450
5045 LONGEVITY	3,824	3,924	4,204
5050 RETIREMENT	8,164	8,391	8,349
5060 GROUP INSURANCE	5,960	6,063	5,960
5065 WORKERS' COMPENSATION	1,925	1,982	2,066
5070 RETIREMENT-DEFERRED COMP	3,749	5,868	3,834
5075 LIFE & DISABILITY INSURANCE	1,210	1,246	1,524
5080 MEDICARE	0	0	65
5085 UNEMPLOYMENT TAXES	92	70	99
** CATEGORY TOTALS	<u>88,852</u>	<u>93,899</u>	<u>91,474</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,252	250	250
5113 EXPENSES FOR K-9 ARSON ANIMAL	412	500	500
5114 WEARING APPAREL	380	400	400
5116 GASOLINE, OIL & GREASE	5,031	3,500	4,500
5123 OTHER SUPPLIES	75	500	500
5125 FIRE PREVENTION SUPPLIES	1,623	1,750	1,750
** CATEGORY TOTALS	<u>9,773</u>	<u>6,900</u>	<u>7,900</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	1,355	600	600
5415 MAINTENANCE OF RADIOS	158	160	160
** CATEGORY TOTALS	<u>1,513</u>	<u>760</u>	<u>760</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	767	800	800
5520 INSURANCE	215	210	260
5525 ADVERTISING	0	50	50
5530 TRAVEL EXPENSE	310	2,200	2,000
5540 DUES & SUBSCRIPTIONS	1,465	1,345	1,345
5541 PERMITS, LICENSES, TESTING FEES	327	0	0
5555 EDUCATION & TRAINING	0	125	125
** CATEGORY TOTALS	<u>3,084</u>	<u>4,730</u>	<u>4,580</u>

FUND: 002- GENERAL FUND

DIV: 012- FIRE

DEPT: 230 FIRE MARSHAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
64- VEHICLES			
6401 MOTOR VEHICLES	0	0	24,000
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>24,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 103,222	<u>=====</u> 106,289	<u>=====</u> 128,714

PERSONNEL SCHEDULE					
	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
FIRE MARSHAL	FM	2518	01	01	01
			<u>01</u>	<u>01</u>	<u>01</u>

Dept. 240 – Animal Control

General Fund

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

ACHIEVEMENTS

- New animal shelter was completed and adoptions have increased from previous months
- All three animal wardens have completed State mandated training programs and have attended continuing education programs
- Continued working with animal rescue organizations to place pure breed animal in new homes

GOALS

- Continue to send wardens to continuing education seminars for additional training
- Continue working through animal control board on public awareness of animal issues facing citizens of Big Spring

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$110,565	\$117,680	\$191,679
51 – Supplies and Materials	26,970	24,900	30,400
52 – Maintenance of Land	0	50	50
53 – Maint. Of Bldg./Structures	24	2,300	1,100
54 – Maintenance of Equipment	8,389	7,800	8,400
55 – Contractual Services	7,906	11,995	14,785
64 – Vehicles	0	29,112	20,000
Total	\$153,854	\$193,837	\$266,414

Budget Highlights:

- 5010 – Salaries – (PB) One new animal control officer
- 5117 – Minor Apparatus – Replace traps that are in disrepair (RB) Items purchased for new shelter
- 5120 – Medical & Surgical – Chip insertions, shots (rabies and vaccinations)
- 5314 – Maintenance of Sanitary – (RB) Gas line for new shelter
- 5521 – Special Services – Costs associated with rabies and West Nile disease
- 6401 – Motor Vehicles – (PB) New pickup for new officer

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 240 ANIMAL CONTROL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	69,679	73,153	127,750
5021 TERMINATION PAY	173	0	0
5035 OVERTIME	6,055	6,000	4,000
5045 LONGEVITY	375	517	925
5050 RETIREMENT	9,273	10,581	16,930
5055 STANDBY PAY	2,625	3,857	3,900
5060 GROUP INSURANCE	12,836	13,831	22,961
5065 WORKERS' COMPENSATION	1,989	1,983	3,028
5070 RETIREMENT-DEFERRED COMP	4,379	4,595	7,040
5075 LIFE & DISABILITY INSURANCE	1,685	1,676	2,798
5080 MEDICARE	1,152	1,252	1,852
5085 UNEMPLOYMENT TAXES	344	235	495
** CATEGORY TOTALS	<u>110,565</u>	<u>117,680</u>	<u>191,679</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	336	700	500
5114 WEARING APPAREL	539	550	1,200
5115 ANIMAL FOOD	1,540	2,000	2,500
5116 GASOLINE, OIL & GREASE	16,905	12,500	17,000
5117 MINOR APPARATUS	2,129	2,800	2,000
5118 JANITORIAL SUPPLIES	582	1,000	1,000
5119 CHEMICALS	99	150	200
5120 MEDICAL & SURGICAL	3,501	4,000	4,000
5124 POSTAGE	6	0	0
5128 UTILITIES	1,333	1,200	2,000
** CATEGORY TOTALS	<u>26,970</u>	<u>24,900</u>	<u>30,400</u>
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	0	50	50
** CATEGORY TOTALS	<u>0</u>	<u>50</u>	<u>50</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	24	1,000	1,000
5314 MAINTENANCE OF SANITARY SEWER	0	1,300	100
** CATEGORY TOTALS	<u>24</u>	<u>2,300</u>	<u>1,100</u>

FUND: 002- GENERAL FUND

DIV: 011- POLICE

DEPT: 240 ANIMAL CONTROL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	7,990	7,000	8,000
5415 MAINTENANCE OF RADIOS	399	300	300
5422 MAINT. HEATING & COOLING SYST	0	500	100
** CATEGORY TOTALS	<u>8,389</u>	<u>7,800</u>	<u>8,400</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	743	800	800
5520 INSURANCE	1,015	945	935
5521 SPECIAL SERVICES	1,702	1,900	2,000
5530 TRAVEL EXPENSE	454	500	1,000
5541 PERMITS, LICENSES, TESTING FEES	40	50	50
5550 ELECTRICITY	3,952	7,000	8,000
5560 GAS FOR HEATING	0	800	2,000
** CATEGORY TOTALS	<u>7,906</u>	<u>11,995</u>	<u>14,785</u>
64- VEHICLES			
6401 MOTOR VEHICLES	0	29,112	20,000
** CATEGORY TOTALS	<u>0</u>	<u>29,112</u>	<u>20,000</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	153,854	193,837	266,414

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
ANIMAL CONTROL OFFICER	11	959-1460	03	03	04
KENNEL WORKER	10	913-1390	00	00	01
			<u>03</u>	<u>03</u>	<u>05</u>

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

- Purchased software to view tax records to update our mapping system
- Designated target areas and zones for more efficient code enforcement
- Continued education and certification of code officers
- Processed 87 domestic mail returned (DMR) lots and coordinated the sale of these properties with the tax attorney

GOALS

- Certify three code officers and a second officer as a restaurant health inspector
- Initiate a training program for restaurant inspections

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$232,394	\$275,528	\$321,260
51 – Supplies and Materials	18,166	17,934	18,800
54 – Maintenance of Equipment	11,330	8,484	9,070
55 – Contractual Services	32,980	39,285	39,855
64 – Vehicles	22,739	14,168	16,000
Total	\$317,609	\$355,399	\$404,985

Budget Highlights:

5010 – Salaries – (PB) New employee – Permit and Code Technician
5110 – Office Supplies – (RB) Replaced one computer and purchased 3 cameras (PB) Computer, filing cabinet, chair and office supplies for new employee (\$1,500)
5521 – Special Services – (RB) Demolition of nursing home at 901 Goliad
5521 – 01 – Weedy Lot Maintenance – Annual mowing and clearing of weedy lots
6401 – Motor Vehicles – (RB) Pickup (PB) Small pickup for code officer

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 300 CODE ENFORCEMENT/INSPCTNS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	162,455	181,422	222,604
5021 TERMINATION PAY	0	12,600	0
5022 VACATION BUY BACK	1,496	1,579	3,500
5035 OVERTIME	1,807	2,000	2,000
5045 LONGEVITY	3,900	3,909	5,353
5050 RETIREMENT	20,227	24,465	31,452
5055 STANDBY PAY	2,450	3,900	3,900
5060 GROUP INSURANCE	22,125	25,914	27,462
5065 WORKERS' COMPENSATION	1,500	1,730	2,914
5070 RETIREMENT-DEFERRED COMP	9,622	10,551	13,079
5075 LIFE & DISABILITY INSURANCE	3,814	4,175	5,198
5080 MEDICARE	2,532	2,871	3,105
5085 UNEMPLOYMENT TAXES	466	412	693
** CATEGORY TOTALS	<u>232,394</u>	<u>275,528</u>	<u>321,260</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	5,723	6,384	5,500
5114 WEARING APPAREL	269	700	900
5116 GASOLINE, OIL, & GREASE	9,876	8,000	9,500
5117 MINOR APPARATUS	111	300	300
5118 JANITORIAL SUPPLIES	6	0	0
5123 OTHER SUPPLIES	13	50	100
5124 POSTAGE	2,168	2,500	2,500
** CATEGORY TOTALS	<u>18,166</u>	<u>17,934</u>	<u>18,800</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	3,083	3,784	3,570
5412 VEHICLE MAINTENANCE	7,922	4,500	5,000
5415 MAINTENANCE OF RADIOS	325	200	500
** CATEGORY TOTALS	<u>11,330</u>	<u>8,484</u>	<u>9,070</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	3,492	3,500	3,920
5520 INSURANCE	1,121	1,130	1,160
5521 SPECIAL SERVICES	4,368	2,490	3,500
5521-01 WEEDY LOTS MAINTENANCE	20,355	25,000	25,000

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 300 CODE ENFORCEMENT/INSPCTNS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
55- CONTRACTUAL SERVICES			
5525 ADVERTISING	1,091	900	900
5530 TRAVEL EXPENSE	882	1,500	1,500
5540 DUES & SUBSCRIPTIONS	100	415	625
5541 PERMITS,LICENSES, TESTING FEES	1,230	3,350	2,500
5555 EDUCATION & TRAINING	341	1,000	750
** CATEGORY TOTALS	<u>32,980</u>	<u>39,285</u>	<u>39,855</u>
64- VEHICLES			
6401 MOTOR VEHICLES	22,739	14,168	16,000
** CATEGORY TOTALS	<u>22,739</u>	<u>14,168</u>	<u>16,000</u>
*** DEPARTMENT TOTALS	===== 317,609	===== 355,399	===== 404,985

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
BUILDING OFFICIAL	22	1824-2776	01	01	01
CODE ENFORCEMENT SUPERVISOR	16	1228-1869	01	01	01
SR. CODE ENFORCEMENT OFFICER	14	1113-1693	01	01	00
LICENSE/PERMIT TECHNICIAN	10	913-1390	01	02	04
CODE ENFORCEMENT OFFICER	12	1008-1534	00	01	01
ADMINISTRATIVE TECHNICIAN	10	913-1390	01	01	01
			<u>05</u>	<u>07</u>	<u>08</u>

Dept. 310 – General Maintenance

General Fund

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

GOALS

- Sandblast and paint doors at City Hall and auditorium
- Repaint ballroom at Dora Roberts Community Center
- Finish renovations and upgrades to City storage building

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$0	\$0	\$71,598
51 – Supplies & Materials	0	0	12,660
54 – Maintenance of Equipment	0	0	5,500
55 – Contractual Services	0	0	2,540
Total	\$0	\$0	\$92,298

Budget Highlights:

5010 – (RB) One crew leader and one general maintenance worker

FUND: 002- GENERAL FUND

DIV: 021- PUBLIC WORKS

DEPT: 310 GENERAL MAINTENANCE

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	0	0	49,635
5050 RETIREMENT	0	0	6,575
5060 GROUP INSURANCE	0	0	9,000
5065 WORKERS' COMPENSATION	0	0	1,645
5070 RETIREMENT-DEFERRED COMP	0	0	2,735
5075 LIFE & DISABILITY	0	0	1,090
5080 MEDICARE	0	0	720
5085 UNEMPLOYMENT TAXES	0	0	198
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>71,598</u>
51- SUPPLIES & MATERIALS			
5112 FOOD SUPPLIES	6,585	3,345	0
5114 WEARING APPAREL	113	150	600
5116 GASOLINE, OIL & GREASE	7,476	4,000	4,500
5117 MINOR APARATUS	2,169	1,200	2,500
5118 JANITORIAL SUPPLIES	80	11	0
5120 MEDICAL & SURGICAL	0	0	60
5123 OTHER SUPPLIES	648	1,000	5,000
** CATEGORY TOTALS	<u>17,071</u>	<u>9,706</u>	<u>12,660</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	1,344	3,500	4,000
5425 MAINT. MACHINERY, TOOLS, PUMPS	0	0	1,500
** CATEGORY TOTALS	<u>1,344</u>	<u>3,500</u>	<u>5,500</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	402	420	0
5515 HIRE OF EQUIPMENT	0	77	1,000
5520 INSURANCE	1,760	1,790	1,540
** CATEGORY TOTALS	<u>2,162</u>	<u>2,287</u>	<u>2,540</u>
*** DEPARTMENT TOTALS	<u>20,577</u>	<u>15,493</u>	<u>92,298</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
BUILDING MAINT CREW LEADER	13	1059-1612	00	00	01
BUILDING MAINTENANCE WORKER	09	869-1323	00	00	01
			<u>00</u>	<u>00</u>	<u>02</u>

Dept. 320 – Streets

General Fund

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

ACHIEVEMENTS

- Continued use of millings to improve high maintenance areas
- Promoted a more pleasing community through the removal of substandard structures
- Continued mosquito chemical application program
- Continued curb cut additions for ADA Transition Plan
- Eliminated all unpaved roadways with the City

GOALS

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

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$596,627	\$616,775	\$665,141
51 – Supplies and Materials	90,081	73,330	81,650
53 – Maint. of Bldg./Structures	93,423	415,500	366,000
54 – Maint. of Equipment	123,320	102,560	108,360
55 – Contractual Services	374,140	354,750	324,555
56 – Miscellaneous	50	841	0
63 – Equipment	0	37,667	40,000
64 – Vehicles	258,470	89,292	20,000
Total	\$1,536,111	\$1,690,715	\$1,605,706

Budget Highlights:

- 5117 – Minor Apparatus – (RB) 2 weed eaters, 2 chain saws, tamper, first aid kits, lutes and shovels (PB) Laser level (\$1,500), chain saws, weed eaters, measure wheels, hand tools and traffic cones
- 5119 – Chemicals – Mosquito chemical (\$4,000 per drum)
- 5311 – Maintenance of Building – (RB) Built tool room for small tools
- 5318 – Maintenance Paved and Unpaved Streets – Annual seal coat program (RB) (\$400,000) (PB) (\$350,000)
- 5318-01 – Maintenance of Paved and Unpaved Streets – (PB) ADA compliance with curb cut transition plan through final work on Lancaster
- 5421 – Signal Systems (PB) Signal work on Lancaster, Main and 15th (\$2,800 each)
- 5515 – Hire of Equipment – Annual backhoe lease
- 6311 – Machinery and Equipment – (PB) Skid loader with broom attachment (\$40,000)
- 6314 – Mowers & Equipment – (RB) Tractor with Cab (\$37,667)
- 6401 – Motor Vehicles – (PB) Full size 6 cylinder ½ ton pickup (\$20,000)
- 6404 – Heavy Equipment – (RB) 14 cubic yard dump truck (\$89,292)

FUND: 002- GENERAL FUND

DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	373,939	385,726	411,304
5021 TERMINATION PAY	445	676	0
5022 VACATION BUY BACK	2,710	1,396	3,000
5035 OVERTIME	11,654	18,000	18,000
5045 LONGEVITY	15,710	16,869	20,608
5050 RETIREMENT	47,538	54,757	60,528
5055 STANDBY PAY	2,588	3,819	3,900
5060 GROUP INSURANCE	65,218	65,728	65,920
5065 WORKERS' COMPENSATION	38,990	37,719	39,655
5070 RETIREMENT-DEFERRED COMP	22,492	18,396	25,170
5075 LIFE & DISABILITY INSURANCE	8,726	6,699	10,004
5080 MEDICARE	5,227	5,911	5,666
5085 UNEMPLOYMENT TAXES	1,390	1,079	1,386
** CATEGORY TOTALS	<u>596,627</u>	<u>616,775</u>	<u>665,141</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	675	1,270	1,000
5112 FOOD SUPPLIES	78	100	100
5114 WEARING APPAREL	3,925	6,700	5,500
5116 GASOLINE, OIL, & GREASE	72,300	49,230	59,000
5117 MINOR APPARATUS	2,756	5,000	5,000
5118 JANITORIAL SUPPLIES	113	200	200
5119 CHEMICALS	5,603	6,000	6,000
5120 MEDICAL & SURGICAL	21	0	0
5123 OTHER SUPPLIES	1,252	1,500	1,500
5124 POSTAGE	6	30	50
5128 UTILITIES	3,352	3,300	3,300
** CATEGORY TOTALS	<u>90,081</u>	<u>73,330</u>	<u>81,650</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	951	500	1,000
5318 MAINT. PAVED & UNPAVED STREETS	69,459	400,000	350,000
5318-01 MAINT. PAVED STREETS - A.D.A.	7,583	0	0
5320 STREET MARKERS	15,430	15,000	15,000
** CATEGORY TOTALS	<u>93,423</u>	<u>415,500</u>	<u>366,000</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	117,447	98,000	100,000

FUND: 002- GENERAL FUND

DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
54- MAINTENANCE OF EQUIPMENT			
5413 MAINT. FIRE APPARATUS	0	60	60
5415 MAINTENANCE OF RADIOS	2,192	400	200
5421 SIGNAL SYSTEMS	3,363	3,500	7,500
5422 HEATING AND COOLING SYSTEMS	121	100	100
5425 MAINT. MACHINERY, TOOLS, PUMPS	197	500	500
** CATEGORY TOTALS	<u>123,320</u>	<u>102,560</u>	<u>108,360</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,132	1,200	1,200
5515 HIRE OF EQUIPMENT	14,279	11,100	11,100
5520 INSURANCE	6,245	7,350	7,655
5521-05 SPECIAL SVCS-ENGINEERING	0	14,000	2,000
5530 TRAVEL EXPENSE	390	500	500
5541 PERMITS, LICENSES, TESTING FEES	540	800	800
5550 ELECTRICITY	350,494	318,500	300,000
5560 GAS FOR HEATING	1,060	1,300	1,300
** CATEGORY TOTALS	<u>374,140</u>	<u>354,750</u>	<u>324,555</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	50	841	0
** CATEGORY TOTALS	<u>50</u>	<u>841</u>	<u>0</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	0	40,000
6314 MOWERS & EQUIPMENT	0	37,667	0
** CATEGORY TOTALS	<u>0</u>	<u>37,667</u>	<u>40,000</u>
64- VEHICLES			
6401 MOTOR VEHICLES	0	0	20,000
6404 HEAVY EQUIPMENT	258,470	89,292	0
** CATEGORY TOTALS	<u>258,470</u>	<u>89,292</u>	<u>20,000</u>
*** DEPARTMENT TOTALS	<u>1,536,111</u>	<u>1,690,715</u>	<u>1,605,706</u>

FUND: 002- GENERAL FUND

DIV: 022- HIGHWAYS AND STREETS

DEPT: 320 STREETS

ACTUAL	ESTIMATED	PROPOSED
2007-2008	2008-2009	2009-2010

PERSONNEL SCHEDULE

	PAY	PERSONNEL SCHEDULE			
	GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
STREETS/PARKS MANAGER	21	1652-2514	01	01	01
STREET MAINT. SUPERVISOR	16	1228-1869	01	01	01
HEAVY EQUIPMENT OPERATOR	11	959-1460	08	08	08
TRAFFIC SYSTEM TECHNICIAN	12	1008-1534	01	01	01
LIGHT EQUIPMENT OPERATOR	9	869-1323	02	02	02
ADMINISTRATIVE TECHNICIAN	10	913-1390	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. The department also repairs and replaces all collection containers.

ACHIEVEMENTS

- Completed phase one of route study with consultants
- Purchased steam cleaner for cleaning sanitation trucks

GOALS

- Continue to revise collection routes, insuring better customer service, improved efficiency and reduction in fuel cost
- Set in place a set of standard operating procedures for vehicle safety, keeping equipment clean, start up and operating procedures

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$331,065	\$353,968	\$354,154
51 – Supplies and Materials	189,131	130,350	152,350
53 – Maint. of Bldg./Structures	8	5,068	1,000
54 – Maintenance of Equipment	285,257	260,685	260,850
55 – Contractual Services	18,854	24,127	22,882
56 – Miscellaneous	6,747	77,600	52,500
63 – Equipment	0	10,415	0
64 – Vehicles	171,146	168,376	175,000
Total	\$1,002,208	\$1,030,589	\$1,018,736

Budget Highlights:

5311 – Maintenance of Buildings – (RB) Electrical upgrade on welding shop (PB) Continued upgrades on welding shop
5422 – Maintenance Heating and Cooling – (PB) Heater for welding shop
6311 – Machinery and Equipment – (RB) Metal cutting sheer for welding program (\$10,415)
6404 – Heavy Equipment – (RB) Sanitation truck (\$168,376) (PB) Sanitation truck (\$175,000)

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 330 SANITATION

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	203,017	212,686	221,803
5021 TERMINATION PAY	5,677	3,626	0
5022 VACATION BUY BACK	3,065	2,999	1,875
5035 OVERTIME	12,933	18,000	16,000
5045 LONGEVITY	6,065	6,629	5,632
5050 RETIREMENT	27,183	33,512	32,762
5055 STANDBY PAY	1,463	2,075	1,950
5060 GROUP INSURANCE	37,294	39,765	38,861
5065 WORKERS' COMPENSATION	13,285	12,422	12,531
5070 RETIREMENT-DEFERRED COMP	12,878	13,660	13,624
5075 LIFE & DISABILITY INSURANCE	4,749	5,065	5,415
5080 MEDICARE	2,654	2,910	2,909
5085 UNEMPLOYMENT TAXES	802	619	792
** CATEGORY TOTALS	<u>331,065</u>	<u>353,968</u>	<u>354,154</u>
51- SUPPLIES & MATERIALS			
5114 WEARING APPAREL	2,552	2,600	2,600
5116 GASOLINE, OIL & GREASE	136,270	96,500	118,500
5117 MINOR APPARATUS	1,745	750	750
5118 JANITORIAL SUPPLIES	248	400	400
5120 MEDICAL & SURGICAL SUPPLIES	0	100	100
5123 OTHER SUPPLIES	48,316	30,000	30,000
** CATEGORY TOTALS	<u>189,131</u>	<u>130,350</u>	<u>152,350</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	8	5,068	1,000
** CATEGORY TOTALS	<u>8</u>	<u>5,068</u>	<u>1,000</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	216,684	200,000	190,000
5413 FIRE APPARATUS	50	0	0
5415 MAINTENANCE OF RADIOS	1,305	300	350
5416 MAINT. SANITATION CONTAINERS	67,218	60,000	70,000
5422 MAINT HEATING & COOLING SYSTEM	0	135	250
5425 MAINT. MACHINERY, TOOLS, PUMPS	0	250	250
** CATEGORY TOTALS	<u>285,257</u>	<u>260,685</u>	<u>260,850</u>

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 330 SANITATION

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,576	1,500	1,500
5520 INSURANCE	11,167	13,715	12,470
5535 RENTS	3,996	6,612	6,612
5550 ELECTRICITY	2,045	2,300	2,300
5555 EDUCATION & TRAINING	70	0	0
** CATEGORY TOTALS	<u>18,854</u>	<u>24,127</u>	<u>22,882</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	3,390	2,600	2,500
5643 BAD DEBT EXPENSE	3,357	75,000	50,000
** CATEGORY TOTALS	<u>6,747</u>	<u>77,600</u>	<u>52,500</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	10,415	0
** CATEGORY TOTALS	<u>0</u>	<u>10,415</u>	<u>0</u>
64- VEHICLES			
6401 MOTOR VEHICLES	17,341	0	0
6404 HEAVY EQUIPMENT	153,805	168,376	175,000
** CATEGORY TOTALS	<u>171,146</u>	<u>168,376</u>	<u>175,000</u>
*** DEPARTMENT TOTALS	<u>1,002,208</u>	<u>1,030,589</u>	<u>1,018,736</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
SANITATION SUPERVISOR	14	1113-1693	01	01	01
CONTAINER MAINT. TECHNICIAN	12	1008-1534	01	01	01
HEAVY EQUIPMENT OPERATOR	11	959-1460	06	06	06
WELDER	12	1008-1534	01	01	01
			<u>09</u>	<u>09</u>	<u>09</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

- Repaired existing and built new fencing around the perimeter line
- Repaired the exterior walls of the bailer facility with recycled tin from metal pile

GOALS

- Develop a new system to stop self-employed contractors from paying residential rates
- Work to enforce uncovered load violations
- Continue working toward a cleaner, neater landfill

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$255,035	\$261,747	\$279,323
51 – Supplies and Materials	71,337	44,400	51,850
53 – Maint. of Bldg./Structures	4,297	1,000	1,000
54 – Maintenance of Equipment	147,366	125,850	110,800
55 – Contractual Services	115,157	279,450	111,800
56 – Miscellaneous	0	710	0
64 – Vehicles	266,172	0	0
Total	\$859,364	\$713,157	\$554,773

Budget Highlights:

5521 – Special Services – (RB) Additional ground water wells and monitoring (\$160,700) and survey of landfill to determine capacity (\$7,000)

5521-14 – Special Services TCEQ – Fees due to TCEQ for required permits and services

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 350 LANDFILL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	156,006	161,347	172,602
5021 TERMINATION PAY	37	0	0
5022 VACATION BUY BACK	2,173	556	1,250
5035 OVERTIME	17,024	16,000	16,000
5045 LONGEVITY	2,883	3,226	4,359
5050 RETIREMENT	21,145	23,263	25,991
5055 STANDBY PAY	863	1,950	1,950
5060 GROUP INSURANCE	27,173	27,662	27,923
5065 WORKERS' COMPENSATION	10,855	10,460	10,705
5070 RETIREMENT-DEFERRED COMP	9,996	10,686	10,809
5075 LIFE & DISABILITY INSURANCE	3,688	3,547	4,296
5080 MEDICARE	2,630	2,701	2,844
5085 UNEMPLOYMENT TAXES	562	349	594
** CATEGORY TOTALS	<u>255,035</u>	<u>261,747</u>	<u>279,323</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,184	2,300	2,300
5112 FOOD SUPPLIES	93	100	100
5114 WEARING APPAREL	1,821	2,000	2,100
5116 GASOLINE, OIL & GREASE	64,670	36,500	44,000
5117 MINOR APPARATUS	595	1,000	1,000
5118 JANITORIAL SUPPLIES	242	400	400
5119 CHEMICALS	929	1,000	500
5120 MEDICAL & SURGICAL	19	50	50
5123 OTHER SUPPLIES	3	250	600
5124 POSTAGE	6	0	0
5128 UTILITIES	775	800	800
** CATEGORY TOTALS	<u>71,337</u>	<u>44,400</u>	<u>51,850</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	4,297	1,000	1,000
** CATEGORY TOTALS	<u>4,297</u>	<u>1,000</u>	<u>1,000</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	100,134	70,000	60,000
5413 FIRE APPARATUS	112	200	200

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 350 LANDFILL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
54- MAINTENANCE OF EQUIPMENT			
5415 RADIO MAINTENANCE	1,145	400	350
5419 MAINTENANCE OF PIPE LINES	8	0	0
5422 MAINT. HEATING & COOLING SYST	295	250	250
5425 MAINT. MACHINERY, TOOLS, PUMPS	45,672	55,000	50,000
** CATEGORY TOTALS	<u>147,366</u>	<u>125,850</u>	<u>110,800</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,040	1,100	1,100
5520 INSURANCE	4,489	3,795	3,900
5521 SPECIAL SERVICES	19,580	183,700	15,000
5521-05 SPECIAL SERVICES-ENGINEERING	32,016	30,000	30,000
5521-14 SPECIAL SERVICES-TCEQ	43,713	44,000	44,000
5530 TRAVEL EXPENSE	750	983	2,000
5541 PERMITS, LICENSES, TESTING FEES	352	872	800
5550 ELECTRICITY	13,217	15,000	15,000
** CATEGORY TOTALS	<u>115,157</u>	<u>279,450</u>	<u>111,800</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	0	710	0
** CATEGORY TOTALS	<u>0</u>	<u>710</u>	<u>0</u>
64- VEHICLES			
6404 HEAVY EQUIPMENT	266,172	0	0
** CATEGORY TOTALS	<u>266,172</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>859,364</u>	<u>713,157</u>	<u>554,773</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
LANDFILL SUPERVISOR	16	1228-1869	01	01	01
HEAVY EQUIPMENT OPERATOR	11	959-1460	05	04	04
ADMINISTRATIVE TECHNICIAN	10	913-1390	01	01	01
			<u>07</u>	<u>06</u>	<u>06</u>

Dept. 360 – Compost Facility

General Fund

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

ACHIEVEMENTS

- Continued to educate the public about organic recycling
- Provided compost to our citizens free of charge
- Provided wood chips for renovation of Kids Zone, N. Highway 87 entryway and new sports complex

GOALS

- Reduce more waste from entering landfill through additional recycling and composting methods
- Reestablish our worm farm
- Look for better ways to assist customers

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$89,420	\$92,196	\$94,722
51 – Supplies and Materials	6,816	3,485	3,410
53 – Maintenance of Bldg./Structures	86	150	150
54 – Maintenance of Equipment	22,530	19,350	20,325
55 – Contractual Services	5,606	5,052	4,992
Total	\$124,458	\$120,233	\$123,599

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 360 COMPOST FACILITY

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	56,129	56,999	60,039
5035 OVERTIME	2,785	2,850	2,000
5045 LONGEVITY	4,020	4,122	4,636
5050 RETIREMENT	7,357	8,696	8,834
5060 GROUP INSURANCE	9,000	9,158	9,000
5065 WORKERS' COMPENSATION	4,596	4,360	4,508
5070 RETIREMENT-DEFERRED COMP	3,483	3,600	3,674
5075 LIFE & DISABILITY INSURANCE	1,317	1,386	1,460
5080 MEDICARE	547	946	373
5085 UNEMPLOYMENT TAXES	187	79	198
** CATEGORY TOTALS	<u>89,420</u>	<u>92,196</u>	<u>94,722</u>
51- SUPPLIES & MATERIALS			
5114 WEARING APPAREL	638	485	360
5116 GASOLINE, OIL AND GREASE	3,735	900	1,000
5117 MINOR APPARATUS	151	250	250
5118 JANITORIAL SUPPLIES	0	50	50
5119 CHEMICALS	189	100	250
5128 UTILITIES	2,101	1,700	1,500
** CATEGORY TOTALS	<u>6,816</u>	<u>3,485</u>	<u>3,410</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE-BUILDINGS	86	150	150
** CATEGORY TOTALS	<u>86</u>	<u>150</u>	<u>150</u>
54- MAINTENANCE OF EQUIPMENT			
5412 MAINTENANCE OF VEHICLES	21,941	19,000	20,000
5413 FIRE APPARATUS	47	75	75
5415 RADIO	541	150	150
5417 MOWERS	0	100	100
5425 MAINT-MACHINERY, TOOLS AND PUM	0	25	0
** CATEGORY TOTALS	<u>22,530</u>	<u>19,350</u>	<u>20,325</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	440	475	475

FUND: 002- GENERAL FUND

DIV: 025- SANITATION

DEPT: 360 COMPOST FACILITY

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
55- CONTRACTUAL SERVICES			
5520 INSURANCE	1,139	1,085	1,025
5525 ADVERTISING	185	0	0
5535 RENTS	1,992	1,992	1,992
5550 ELECTRICITY	1,850	1,500	1,500
** CATEGORY TOTALS	<u>5,606</u>	<u>5,052</u>	<u>4,992</u>
*** DEPARTMENT TOTALS	<u>124,458</u>	<u>120,233</u>	<u>123,599</u>

	PERSONNEL SCHEDULE			
PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
COMPOST SUPERVISOR	14 1113-1693	01	01	01
LIGHT EQUIPMENT OPERATOR	9 869-1323	01	01	01
		<u>02</u>	<u>02</u>	<u>02</u>

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

- Continued park improvements through “tree memorial” and other planting programs
- Partial completion of new Roy Anderson Sports Complex
- Repaired and renovated Kids Zone
- Installed booster pump for irrigation at Roy Anderson
- Upgrades were performed at Cotton Mize Ball Field

GOALS

- Continue improvement of irrigation within all park properties
- Continue renovations at Cotton Mize Ball Field
- Increase ADA accessibility to Park facilities
- Re-pave Rose Majors Walking Trail
- Apply clear sealant to Kids Zone

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$185,237	\$184,847	\$199,348
51 – Supplies and Materials	63,781	50,885	48,650
52 – Maintenance of Land	105	0	500
53 – Maint. of Bldg./Structures	35,084	9,325	8,375
54 – Maintenance of Equipment	12,465	12,260	13,350
55 – Contractual Services	49,559	42,745	42,130
62 – Buildings & Structures	0	68,000	0
63 – Equipment	0	16,450	18,000
Total	\$346,231	\$382,512	\$330,353

Budget Highlights:

5117 – Minor Apparatus – (RB) Plasma Cutter (\$1,500) (PB) 6 weed eaters (\$1,315) chainsaw (\$370)
6226 – Park Structures – (RB) Kids Zone reconstruction
6314 – Mowers and Equipment – (RB) 72” Deck mower (\$16,450) (PB) 72” Deck mower (\$18,000)

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	117,881	115,850	130,700
5021 TERMINATION PAY	219	0	0
5022 VACATION BUY BACK	210	831	800
5035 OVERTIME	9,934	7,000	7,000
5045 LONGEVITY	890	946	2,037
5050 RETIREMENT	14,360	16,000	18,004
5055 STANDBY PAY	2,175	3,632	3,900
5060 GROUP INSURANCE	22,431	24,380	19,460
5065 WORKERS' COMPENSATION	4,781	3,893	4,519
5070 RETIREMENT-DEFERRED COMP	7,289	6,914	7,487
5075 LIFE & DISABILITY INSURANCE	2,574	2,772	2,976
5080 MEDICARE	1,918	2,018	1,970
5085 UNEMPLOYMENT TAXES	575	611	495
** CATEGORY TOTALS	<u>185,237</u>	<u>184,847</u>	<u>199,348</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	39	75	75
5112 FOOD SUPPLIES	46	65	65
5114 WEARING APPAREL	1,503	1,700	1,700
5116 GASOLINE, OIL, & GREASE	14,316	8,500	10,000
5117 MINOR APPARATUS	3,411	3,500	4,500
5118 JANITORIAL SUPPLIES	1,889	2,000	2,000
5119 CHEMICALS	2,922	2,750	2,500
5122 BOTANICAL & AGRICULTURAL	2,060	2,735	1,250
5123 OTHER SUPPLIES	1,439	1,500	1,500
5124 POSTAGE	31	60	60
5128 UTILITIES	36,125	28,000	25,000
** CATEGORY TOTALS	<u>63,781</u>	<u>50,885</u>	<u>48,650</u>
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	105	0	500
** CATEGORY TOTALS	<u>105</u>	<u>0</u>	<u>500</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	208	250	300
5322 MAINT. FENCES AND GATES	0	75	75

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
53- MAINTENANCE BUILDINGS & STRUCTURES			
5323 MAINTENANCE OF BALLFIELDS	9,369	1,000	3,000
5326 MISCELLANEOUS IMPROVEMENT	25,507	8,000	5,000
** CATEGORY TOTALS	<u>35,084</u>	<u>9,325</u>	<u>8,375</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	11,425	11,000	12,000
5415 RADIO MAINTENANCE	461	160	200
5417 MAINTENANCE OF MOWERS	257	350	400
5419 MAINTENANCE OF PIPE LINES	0	250	250
5425 MAINT. MACHINERY, TOOLS, PUMPS	322	500	500
** CATEGORY TOTALS	<u>12,465</u>	<u>12,260</u>	<u>13,350</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,569	1,400	1,400
5520 INSURANCE	2,852	2,795	2,680
5521 SPECIAL SERVICES	175	0	0
5530 TRAVEL EXPENSE	13	200	200
5541 PERMITS, LICENSES, AND TESTING	280	350	350
5550 ELECTRICITY	42,406	35,000	35,000
5560 GAS FOR HEATING	2,264	3,000	2,500
** CATEGORY TOTALS	<u>49,559</u>	<u>42,745</u>	<u>42,130</u>
62- BUILDINGS & STRUCTURES			
6226 PARK STRUCTURES	0	68,000	0
** CATEGORY TOTALS	<u>0</u>	<u>68,000</u>	<u>0</u>
63- EQUIPMENT			
6314 MOWERS & EQUIPMENT	0	16,450	18,000
** CATEGORY TOTALS	<u>0</u>	<u>16,450</u>	<u>18,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 346,231	<u>=====</u> 384,512	<u>=====</u> 330,353

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 370 PARKS

ACTUAL	ESTIMATED	PROPOSED
2007-2008	2008-2009	2009-2010

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	PERSONNEL SCHEDULE		
			2007-2008	2008-2009	2009-2010
PARKS SUPERVISOR	14	1113-1693	01	01	01
SR. PARKS MAINT. WORKER	10	913-1390	01	01	01
PARKS MAINTENANCE WORKER	9	869-1323	03	04	04
TEMP SEASONAL WORKER	5	713-1086	00	02	02
			05	08	08

Dept. 375 – Sports Complex

General Fund

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

ACHIEVEMENTS

- Procured mowing and playground equipment
- Held first softball season

GOALS

- Continue improvements and watering of grass to insure grass maturation
- Renovate water well to assist in water usage and demand

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$0	\$28,552	\$127,270
51 – Supplies and Materials	0	16,585	36,260
52 – Maintenance of Land	0	1,000	4,000
53 – Maint. of Bldg./Structures	0	9,850	18,000
54 – Maintenance of Equipment	0	1,650	3,600
55 – Contractual Services	0	40,700	30,500
63 – Equipment	0	201,906	25,000
Total	\$0	\$299,433	\$244,630

Budget Highlights:

5123 – Other Supplies – (RB) Golf cart with utility bed (\$4,000)

5326 – Misc. Improvement – (PB) Repair well system to assist in irrigation (\$360,000) xeriscape entryway to park grounds (\$50,000)

5521 – Professional Services – (RB) Irrigation and landscaping of entrance

6314 – Mowers and Equipment – (RB) John Deere chemical sprayer/utility vehicle (\$25,116) Toro groundskeeper mower (\$25,980) (PB) Airifier (\$25,000)

6316 – Distribution Lines – (RB) 6” water lines and pumps for water wells

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 375 SPORTS COMPLEX

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	0	20,000	86,665
5035 OVERTIME	0	700	5,000
5045 LONGEVITY	0	0	20
5050 RETIREMENT	0	2,600	11,014
5060 GROUP INSURANCE	0	2,250	13,500
5065 WORKERS' COMPENSATION	0	1,212	3,169
5070 RETIREMENT-DEFERRED COM	0	1,300	4,580
5075 LIFE & DISABILITY INSUR	0	200	1,820
5080 MEDICARE	0	290	1,205
5085 UNEMPLOYMENT TAXES	0	0	297
** CATEGORY TOTALS	0	28,552	127,270
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	0	0	150
5112 FOOD SUPPLIES	0	50	200
5114 WEARING APPAREL	0	375	900
5116 GASOLINE, OIL, & GREASE	0	1,500	5,000
5117 MINOR APPARATUS	0	3,500	3,000
5118 JANITORIAL SUPPLIES	0	500	800
5119 CHEMICALS	0	500	1,000
5122 BOTANICAL & AGRICULTURAL	0	3,000	20,000
5123 OTHER SUPPLIES	0	4,150	200
5124 POSTAGE	0	10	10
5128 UTILITIES	0	3,000	5,000
** CATEGORY TOTALS	0	16,585	36,260
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	0	1,000	4,000
** CATEGORY TOTALS	0	1,000	4,000
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	0	100	1,000
5314 MAINTENANCE OF SANITARY	0	250	500
5322 MAINT. FENCES AND GATES	0	500	500
5323 MAINTENANCE OF BALLFIELDS	0	8,000	15,000
5326 MISCELLANEOUS IMPROVEMENTS	0	1,000	1,000

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 375 SPORTS COMPLEX

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
53- MAINTENANCE BUILDINGS & STRUCTURES			
** CATEGORY TOTALS	0	9,850	18,000
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	0	150	2,000
5415 RADIO MAINTENANCE	0	0	100
5417 MAINTENANCE OF MOWERS	0	1,000	1,000
5425 MAINT. MACHINERY, TOOLS	0	500	500
** CATEGORY TOTALS	0	1,650	3,600
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	0	200	200
5520 INSURANCE	0	0	500
5521 PROFESSIONAL SERVICES	0	20,500	250
5530 TRAVEL EXPENSE	0	0	1,000
5540 DUES & SUBSCRIPTIONS	0	0	500
5541 PERMITS, LICENSES, AND TESTING	0	0	50
5550 ELECTRICITY	0	20,000	28,000
** CATEGORY TOTALS	0	40,700	30,500
63- EQUIPMENT			
6314 MOWERS & EQUIPMENT	0	51,096	25,000
6316 DISTRIBUTION LINES	0	150,000	0
** CATEGORY TOTALS	0	201,096	25,000
*** DEPARTMENT TOTALS	0	299,433	244,630

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
GOLF/SPORTS COMPLEX MAINT.	9	869-1323	01	01	01
TEMP SEASONAL WORKER	5	713-1086	00	00	02
			01	01	03

Dept. 380 – Swimming Pool

General Fund

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

GOALS

- Demolition of current pool and construction of new aquatic center

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
51 – Supplies and Materials	\$18,030	\$1,445	\$0
53 – Maint. of Bldg./Structures	22,907	(3,200)	0
54 – Maintenance of Equipment	65	0	0
55 – Contractual Services	27,962	2,575	0
Total	\$68,964	\$820	\$0

Budget Highlights:

5128 – Utilities – (RB) Turned water off for current year

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 380 SWIMMING POOL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
51- SUPPLIES & MATERIALS				
5112	FOOD SUPPLIES	110	0	0
5117	MINOR APPARATUS	457	0	0
5118	JANITORIAL SUPPLIES	314	0	0
5119	CHEMICALS	1,998	1,245	0
5123	OTHER SUPPLIES	195	0	0
5128	UTILITIES	14,956	200	0
	** CATEGORY TOTALS	<u>18,030</u>	<u>1,445</u>	<u>0</u>
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	119	0	0
5326	MISCELLANEOUS IMPROVEMENT	22,787	3,200-	0
	** CATEGORY TOTALS	<u>22,906</u>	<u>3,200-</u>	<u>0</u>
54- MAINTENANCE OF EQUIPMENT				
5419	MAINTENANCE OF PIPE LINES	65	0	0
	** CATEGORY TOTALS	<u>65</u>	<u>0</u>	<u>0</u>
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	285	325	0
5520	INSURANCE	813	750	0
5521	PROFESSIONAL SERVICES	24,333	0	0
5550	ELECTRICITY	2,532	1,500	0
	** CATEGORY TOTALS	<u>27,963</u>	<u>2,575</u>	<u>0</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 68,964	<u>=====</u> 820	<u>=====</u> 0

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 improvements to grass within the Golf Course
- Continued design of a 2,800 square foot new proshop
- Implemented a golf cart equipment purchase /replacement program

GOALS

- Continue grass improvements
- Finalize construction of proshop

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$234,517	\$275,825	\$288,664
51 – Supplies and Materials	57,875	102,155	87,660
53 – Maint. of Bldg./Structures	23,843	4,500	4,500
54 – Maintenance of Equipment	36,531	37,685	33,185
55 – Contractual Services	70,532	63,905	63,050
62 – Buildings & Structures	48,357	50,000	401,643
63 – Equipment	0	58,392	62,500
Total	\$471,655	\$592,462	\$941,202

Budget Highlights:

5110 – Office Supplies – (PB) New computer for irrigation of golf course and sports complex (\$1,200)

5122 – Botanical and Agricultural – Maintenance of greens and aeration services

5123 – Other Supplies – (RB) Purchase 15 golf carts and new batteries for 10 additional carts, (PB) Purchase 10 new golf carts

5515 – Hire of Equipment – Rental of additional golf carts during the summer

6201 – Buildings –Special Projects – (RB) Golf course pro shop

6311 – Machinery and Equipment – (PB) Trap rake (\$25,000) Pro sweep (\$12,000)

6314 – Mowers and Equipment – (RB) Toro groundsmaster 4500D (\$36,979) greens mower (\$21,423), (PB) tee box mower (\$25,500)

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 390 GOLF COURSE

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	159,695	188,089	199,760
5021 TERMINATION PAY	455	0	0
5022 VACATION BUY BACK	1,733	1,540	1,700
5035 OVERTIME	8,196	7,000	5,000
5045 LONGEVITY	1,163	1,144	2,412
5050 RETIREMENT	17,518	24,409	26,541
5060 GROUP INSURANCE	24,175	28,373	27,923
5065 WORKERS' COMPENSATION	5,728	6,438	6,208
5070 RETIREMENT-DEFERRED COMP	9,527	10,876	11,037
5075 LIFE & DISABILITY INSURANCE	3,288	4,239	4,387
5080 MEDICARE	2,507	2,981	2,904
5085 UNEMPLOYMENT TAXES	532	736	792
** CATEGORY TOTALS	<u>234,517</u>	<u>275,825</u>	<u>288,664</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	842	850	2,000
5114 WEARING APPAREL	617	1,100	1,100
5116 GASOLINE, OIL & GREASE	12,646	6,500	8,000
5117 MINOR APPARATUS	22,630	5,000	4,750
5118 JANITORIAL SUPPLIES	503	800	800
5122 BOTANICAL & AGRICULTURAL	18,551	25,000	27,000
5123 OTHER SUPPLIES	745	61,000	42,000
5124 POSTAGE	0	5	10
5128 UTILITIES	1,341	1,900	2,000
** CATEGORY TOTALS	<u>57,875</u>	<u>102,155</u>	<u>87,660</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	9,338	500	500
5326 MISCELLANEOUS IMPROVEMENT	14,505	4,000	4,000
** CATEGORY TOTALS	<u>23,843</u>	<u>4,500</u>	<u>4,500</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	23,346	35,000	30,000
5413 FIRE APPARATUS	0	35	35
5417 MOWERS	2,364	2,000	2,500
5422 MAINT HEATING & COOLING SYSTEM	0	150	150

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 390 GOLF COURSE

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
54- MAINTENANCE OF EQUIPMENT			
5425 MAINT. MACHINERY, TOOLS, PUMPS	10,821	500	500
** CATEGORY TOTALS	<u>36,531</u>	<u>37,685</u>	<u>33,185</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,479	1,500	1,500
5515 HIRE OF EQUIPMENT	9,593	10,000	8,000
5520 INSURANCE	2,023	1,640	1,785
5521 SPECIAL SERVICES	7,010	1,000	2,000
5525 ADVERTISING	0	650	650
5530 TRAVEL EXPENSE	195	1,000	1,000
5540 DUES & SUBSCRIPTIONS	590	600	600
5541 PERMITS, LICENSES, TESTING FEES	173	15	15
5550 ELECTRICITY	47,205	45,000	45,000
5560 GAS FOR HEATING	2,264	2,500	2,500
** CATEGORY TOTALS	<u>70,532</u>	<u>63,905</u>	<u>63,050</u>
62- BUILDINGS & STRUCTURES			
6201 BUILDINGS-SPECIAL PROJECTS	48,357	50,000	401,643
** CATEGORY TOTALS	<u>48,357</u>	<u>50,000</u>	<u>401,643</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	0	37,000
6314 MOWERS & EQUIPMENT	0	58,392	25,500
** CATEGORY TOTALS	<u>0</u>	<u>58,392</u>	<u>62,500</u>
*** DEPARTMENT TOTALS	<u>471,655</u>	<u>592,462</u>	<u>941,202</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
GOLF COURSE MANAGER	21	1652-2514	01	01	01
GOLF COURSE MAINT. TECH	12	1008-1534	01	00	00
GOLF COURSE MAINT. WORKER	9	869-1323	04	04	04
P/T GOLF COURSE MAINTENANCE	5	713-1086	02	02	02
GOLF COURSE ADMIN TECH	10	913-1390	01	01	01
TEMP SEASONAL WORKER	5	713-1086	00	02	02
			09	10	10

Dept. 410 – Lake

General Fund

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

ACHIEVEMENTS

- Completed 80% of construction on the all-terrain vehicle (A.T.V.) trail system
- Installed new playground equipment
- Hosted two ATV/dirt bike racing events
- Renovated public restrooms to meet ADA regulations

GOALS

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

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
51 – Supplies and Materials	\$12,058	\$6,550	\$6,750
53 – Maint. of Bldg./Structures	26,321	6,000	6,000
54 – Maintenance of Equipment	5,542	1,675	1,525
55 – Contractual Services	13,738	11,845	11,855
62 – Buildings and Structures	18,468	10,000	0
Total	\$76,127	\$36,070	\$26,130

5326 – Misc. Improvements – (RB) Installation of BBQ pits, picnic tables and shelter repair. RV Park and Pavilion improvements

6226 – Other Structures – (RB) Prefabricated metal building on concrete slab for equipment storage

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 410 LAKE

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	10	200	400
5114 WEARING APPAREL	56	100	100
5116 GASOLINE, OIL, & GREASE	18-	150	150
5117 MINOR APPARATUS	2,104	300	300
5118 JANITORIAL SUPPLIES	806	800	800
5123 OTHER SUPPLIES	3,500	500	500
5128 UTILITIES	5,600	4,500	4,500
** CATEGORY TOTALS	<u>12,058</u>	<u>6,550</u>	<u>6,750</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	24,948	3,000	3,000
5314 MAINTENANCE OF SANITARY SEWER	0	500	500
5326 MISCELLANEOUS IMPROVEMENT	1,373	2,500	2,500
** CATEGORY TOTALS	<u>26,321</u>	<u>6,000</u>	<u>6,000</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	4,593	1,200	1,200
5413 MAINT OF FIRE APPARATUS	50	75	75
5417 MOWERS	0	150	150
5422 MAINT. HEATING & COOLING SYSTM	899	250	100
** CATEGORY TOTALS	<u>5,542</u>	<u>1,675</u>	<u>1,525</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	442	450	450
5520 INSURANCE	431	395	405
5550 ELECTRICITY	12,865	11,000	11,000
** CATEGORY TOTALS	<u>13,738</u>	<u>11,845</u>	<u>11,855</u>
62- BUILDINGS & STRUCTURES			
6200 BUILDINGS	0	10,000	0
6226 OTHER STRUCTURES	18,468	0	0
** CATEGORY TOTALS	<u>18,468</u>	<u>10,000</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 76,127	<u>=====</u> 36,070	<u>=====</u> 26,130

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, building maintenance, and janitorial service.

ACHIEVEMENTS

- Installed new video system in Council Chambers

GOALS

- Continue renovations and upgrades to City Hall

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$34,437	\$35,145	\$37,256
51 – Supplies and Materials	20,745	29,500	20,130
52 – Maintenance of Land	1,275	0	0
53 – Maint. of Bldg./Structures	11,358	22,100	6,000
54 – Maintenance of Equipment	1,534	4,650	11,450
55 – Contractual Service	31,234	36,155	35,715
56 – Miscellaneous	40	0	0
Total	\$100,623	\$127,550	\$110,551

Budget Highlights:

- 5117 – Minor Apparatus – (RB) Shelving and air conditioner for storage facility
 5123 – Other Supplies – (RB) Council Chambers drapes (\$4,000)
 5311 – Building Maintenance – (RB) Break room area floor replacement, renovation of records building (PB)
 Renovation of Council building doors and side gate
 5422 – Maintenance Heating and Cooling – (RB) Records building ductwork and installation
 5515 – Hire of Equipment – Rental of Xerox equipment

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 420 CITY HALL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	21,324	21,705	22,883
5045 LONGEVITY	2,128	2,252	2,906
5050 RETIREMENT	2,915	3,222	3,417
5060 GROUP INSURANCE	4,500	4,579	4,500
5065 WORKERS' COMPENSATION	1,086	1,032	1,091
5070 DEFERRED COMP	1,383	1,400	1,421
5075 LIFE & DISABILITY INSURANCE	503	527	565
5080 MEDICARE	364	379	374
5085 UNEMPLOYMENT COMPENSATION	235	49	99
** CATEGORY TOTALS	<u>34,438</u>	<u>35,145</u>	<u>37,256</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	8,994	9,500	9,500
5112 FOOD SUPPLIES	1,204	1,400	1,400
5114 WEARING APPAREL	230	150	230
5117 MINOR APPARATUS	702	7,000	1,500
5117-01 MINOR APPARATUS-POLLY MAYS	164	200	200
5118 JANITORIAL SUPPLIES	2,739	2,500	2,500
5118-01 JANITORIAL SUPPLIES-POLLY MAYS	0	200	250
5122 BOTANICAL & AGRICULTURAL	817	500	500
5123 OTHER SUPPLIES	4,009	5,500	1,500
5123-01 POLLY MAYS-OTHER SUPPLIES	297	400	400
5128 UTILITIES	434	850	850
5128-01 UTILITIES-POLLY MAYS ANNEX	1,153	1,300	1,300
** CATEGORY TOTALS	<u>20,743</u>	<u>29,500</u>	<u>20,130</u>
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	1,275	0	0
** CATEGORY TOTALS	<u>1,275</u>	<u>0</u>	<u>0</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	6,307	15,600	5,000
5311-01 MAINT OF BLS-POLLY MAYS ANNEX	4,966	6,500	1,000
5326 MISCELLANEOUS IMPROVEMENT	85	0	0
** CATEGORY TOTALS	<u>11,358</u>	<u>22,100</u>	<u>6,000</u>

FUND: 002- GENERAL FUND

DIV: 027- PARKS AND RECREATION

DEPT: 420 CITY HALL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	993	500	10,000
5413 MAINT. OF FIRE APPARATUS	75	300	300
5413-01 FIRE APPARATUS-POLLY MAYS	60	0	0
5422 MAINT. HEATING & COOLING SYSTM	406	3,700	1,000
5422-01 MAINT. HTG & COOLING-POLLY MAY	0	150	150
** CATEGORY TOTALS	<u>1,534</u>	<u>4,650</u>	<u>11,450</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	393	700	700
5515 HIRE OF EQUIPMENT	8,108	10,700	10,700
5515-01 HIRE OF EQUIP-POLLY MAYS ANNEX	1,437	1,900	1,900
5520 INSURANCE	3,828	3,605	3,165
5550 ELECTRICITY	10,669	10,000	10,000
5550-01 ELECTRICITY-POLLY MAYS ANNEX	1,696	5,000	5,000
5560 GAS FOR HEATING	2,827	2,500	2,500
5560-01 GAS FOR HEATING-POLLY MAYS	2,277	1,750	1,750
** CATEGORY TOTALS	<u>31,235</u>	<u>36,155</u>	<u>35,715</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS AND DAMAGES	40	0	0
** CATEGORY TOTALS	<u>40</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>100,623</u>	<u>127,550</u>	<u>110,551</u>

	PERSONNEL SCHEDULE				
	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
CUSTODIAN	5	713-1086	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 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$17	\$0	\$0
51 – Supplies and Materials	3,576	600	600
55 – Contractual Services	75,978	65,811	65,811
56 – Miscellaneous	389,073	186,858	202,493
Total	\$468,644	\$253,269	\$268,904

Budget Highlights:

5521-11 – Special Service – Attorney – Fees for delinquent tax attorney

5611 – Contributions – Contributions to outside agencies

Howard County Appraisal District	\$115,145
Victim Services	17,500
Chaplain Program	5,000
Meals on Wheels	1,500
Teen Court	1,200

FUND: 002- GENERAL FUND

DIV: 001- ADMINISTRATION

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5060 GROUP INSURANCE	17	0	0
** CATEGORY TOTALS	<u>17</u>	<u>0</u>	<u>0</u>
51- SUPPLIES & MATERIALS			
5128 UTILITIES	3,576	600	600
** CATEGORY TOTALS	<u>3,576</u>	<u>600</u>	<u>600</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,503	2,250	2,250
5520 INSURANCE	3,444	665	665
5521 SPECIAL SERVICES	9,369	8,000	8,000
5521-11 SPECIAL SERVICES-ATTORNEY FEES	47,733	45,000	45,000
5521-17 BANK CHARGES	6,508	2,000	2,000
5535 RENTS	1,896	1,896	1,896
5550 ELECTRICITY	5,525	6,000	6,000
** CATEGORY TOTALS	<u>75,978</u>	<u>65,811</u>	<u>65,811</u>
56- SUNDRY CHARGES			
5611 CONT-HOWARD CO. APPRAISAL	95,652	101,312	115,145
5611-05 CONTRIBUTIONS-VICTIM SERVICES	15,000	15,000	17,500
5611-06 CONTRIBUTION-HOWARD CO SR CNTR	18,000	0	0
5611-07 CONTRIBUTIONS-MEALS ON WHEELS	1,500	1,500	1,500
5611-10 CONTRIBUTIONS-TEEN COURT	1,200	1,200	1,200
5611-15 CONTRIBUTIONS-CHAPLAIN PROGRAM	5,000	5,000	5,000
5635 TAX COLLECTION FEES	9,157	12,846	12,148
5643 BAD DEBT WRITE-OFF	243,564	50,000	50,000
** CATEGORY TOTALS	<u>389,073</u>	<u>186,858</u>	<u>202,493</u>
*** DEPARTMENT TOTALS	<u>468,644</u>	<u>253,269</u>	<u>268,904</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 2007-08	Revised 2008-09	Proposed 2009-10
Total Debt Service	\$861,998	\$941,702	\$988,203

Transfers to Other Funds**General Fund**

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
Transfer to Correctional Center	\$25,000	\$25,000	\$25,000
Transfer to Cemetery Fund	0	0	\$383,000
Transfer to 2007 C. O. Animal Shelter	0	13,192	0
Transfer to RSVP	29,000	5,000	1,228
Transfer to Golf Course Improvement Fund	0	0	87,981
Transfer to Grant Fund	4,271	15,000	15,000
Transfer to EMS Fund	250,000	130,000	130,000
Transfer to Senior Center	18,000	115,000	131,000
Total	\$326,271	\$303,192	\$773,209

FUND: 002- GENERAL FUND

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
57- DEBT SERVICE			
5701-24 DEBT SVC-FIRE TRAINING TOWER	11,530	0	0
5701-34 DEBT SVC-2002-03 EQUIPMENT	18,497	0	0
5701-35 DEBT SVC-2002-03 BULLDOZER	17,047	0	0
5701-36 DEBT SVC-2003-04 EQUIPMENT	85,338	35,558	0
5701-38 DEBT SVC-2004-05 EQUIPMENT	157,670	157,670	52,557
5701-39 DEBT SVC-COMANCHE TR.RESTROOMS	4,529	4,529	4,152
5701-40 DEBT SVC-2005-06 EQUIPMENT	94,975	94,575	94,575
5701-41 DEBT SVC-GOLF CARTS	19,888	11,601	0
5701-42 DEBT SVC-05-06 SIEMENS PROJECT	182,773	182,773	182,773
5701-43 DEBT SVC-2006-07 EQUIPMENT	146,866	146,866	146,866
5701-44 DEBT SVC-2007-08 EQUIPMENT	118,118	177,176	177,176
5701-45 DEBT SVC-2007-08 PRO SHOP	0	25,000	25,000
5701-46 DEBT SVC-2007-08 GOLF MOWER	4,767	11,441	11,441
5701-47 DEBT SVC-2008-09 EQUIPMENT	0	73,774	110,661
5701-48 DEBT SVC-2008-09 GREENS MOWER	0	5,348	9,168
5701-49 DEBT SVC-2008-09 CHEM SPRAYER	0	3,792	5,688
5701-50 DEBT SVC-2008-09 COMPLEX MOWER	0	3,844	7,688
5701-51 DEBT SVC-2008-09 GOLF CARTS	0	7,755	18,612
5701-52 DEBT SVC-2009-10 EQUIPMENT	0	0	141,846
** CATEGORY TOTALS	<u>861,998</u>	<u>941,702</u>	<u>988,203</u>
*** DEPARTMENT TOTALS	=====861,998=====	=====941,702=====	=====988,203=====

FUND: 002- GENERAL FUND

DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
58- TRANSFERS/OTHER FUNDS			
5806 TRANSFER TO CORRECTIONAL CTR	25,000	25,000	25,000
5808 TRANSFER TO OTHER FUNDS	0	13,192	383,000
5808-01 TRANSFER TO R S V P FUND	29,000	5,000	1,228
5810 TRANSFER TO GOLF COURSE IMP	0	0	87,981
5813 TRANSFER TO GRANT FUND	4,271	15,000	15,000
5818 TRANSFER TO EMS FUND	250,000	130,000	130,000
5819 TRANSFER TO SR CENTER FUND	18,000	115,000	131,000
** CATEGORY TOTALS	<u>326,271</u>	<u>303,192</u>	<u>773,209</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	301,271	303,192	773,209

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.

One new employee, an administrative assistant, was budgeted for the Convention and Visitors Department in 2009-10 as tourism continues to expand.

MOTEL TAX FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Balance	\$525,863	\$731,023	\$793,156
Revenues			
Motel Tax Revenue	694,339	500,000	550,000
Rental Revenue	43,394	42,200	43,900
Miscellaneous	14,455	5,250	6,000
Contributions	2,000	0	0
Total Revenues	754,188	547,450	599,900
Total Funds Available	1,280,051	1,278,473	1,393,056
Personnel Services	49,815	52,684	90,111
Supplies and Materials	73,225	53,825	77,150
Maintenance of Land	2,665	5,185	2,500
Maintenance of Buildings and Structures	39,996	32,050	25,550
Maintenance of Equipment	4,677	2,200	3,500
Contractual Services	131,556	183,164	194,683
Miscellaneous	104,885	114,944	143,752
Debt Service	41,265	41,265	14,732
Capital Outlay	100,944	0	548,000
Total Expenditures	549,028	485,317	1,099,978
Increase (Decrease) in Fund Balance	205,160	62,133	(500,078)
Ending Fund Balance	\$731,023	\$793,156	\$293,078

FUND: 110- MOTEL TAX

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
TAXES				
4031	MOTEL OCCUPANCY TAXES	694,339	500,000	550,000
4032	PENALTY MOTEL OCCUPANCY	0	300	0
	** CATEGORY TOTALS	<u>694,339</u>	<u>500,300</u>	<u>550,000</u>
INTEREST INCOME				
4602	INTEREST INCOME	14,455	4,900	6,000
	** CATEGORY TOTALS	<u>14,455</u>	<u>4,900</u>	<u>6,000</u>
PROPERTIES				
4701	DRCC RENTALS	43,394	42,200	43,900
	** CATEGORY TOTALS	<u>43,394</u>	<u>42,200</u>	<u>43,900</u>
MISCELLANEOUS				
4906	RETURNED CHECK FEES	0	50	0
4925	CONTRIBUTIONS	2,000	0	0
	** CATEGORY TOTALS	<u>2,000</u>	<u>50</u>	<u>0</u>
	*** DEPARTMENT TOTALS	<u>754,188</u>	<u>547,450</u>	<u>599,900</u>

**MOTEL TAX FUND
EXPENDITURES BY DEPARTMENT
2009-10**

<u>DEPARTMENT</u>	<u>ACTUAL 2007-08</u>	<u>ESTIMATED 2008-09</u>	<u>PROPOSED 2009-10</u>
Community Center	\$91,951	\$84,635	\$105,240
Potton House	9,602	11,445	11,040
Municipal Auditorium	28,241	27,320	519,040
Special Projects	25,702	9,579	4,410
Convention & Visitors Bureau	245,511	194,954	299,124
Non-Departmental	106,756	116,119	146,392
Debt Service	41,265	41,265	14,732
TOTAL	\$549,028	\$485,317	\$1,099,978

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

- Painted lakeroom, entry areas and restrooms
- Replaced worn/damaged tables and chairs in the lakeroom
- Added wireless internet capabilities

GOALS

- Increase advertisement of facility outside of the City to encourage use of facility for business meetings
- Continue replacement of worn/damaged furniture throughout the building

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
51 – Supplies and Materials	\$40,954	\$24,150	\$40,600
52 – Maint. of Land	1,105	0	2,500
53 – Maint. Buildings	17,698	25,050	30,050
54 – Maint. of Equipment	1,582	1,500	3,500
55 – Contractual Services	30,612	33,935	33,590
Total	\$91,951	\$84,635	\$110,240

Budget Highlights:

- 5117 – Minor Apparatus –Replacement of damaged and worn furniture, replacement and addition of kitchen items (PB) Replacement of old furnishings throughout remainder of the building.
- 5122 – Botanical and Agricultural – (PB) Replant front flowerbeds and replace soaker hose systems
- 5123 – Other supplies – R.O. systems in bar and kitchen (PB) Addition of second R.O. system
- 5311 – Maintenance of Building – (RB) Resurfacing countertops throughout building (PB) Roof repair/replacement, installation of built in buffet in dining room, painting of ballroom

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 510 DORA ROBERTS COMMUN. CENT

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	35	300	300
5112	FOOD SUPPLIES	165	100	250
5117	MINOR APPARATUS	32,305	15,000	30,000
5118	JANITORIAL SUPPLIES	1,445	1,500	1,500
5122	BOTANICAL & AGRICULTURAL	325	500	1,500
5123	OTHER SUPPLIES	784	1,500	1,000
5124	POSTAGE	16	50	50
5128	UTILITIES	5,879	5,200	6,000
	** CATEGORY TOTALS	<u>40,954</u>	<u>24,150</u>	<u>40,600</u>
52- MAINTENANCE OF LAND				
5210	LAND MAINTENANCE	1,105	0	2,500
	** CATEGORY TOTALS	<u>1,105</u>	<u>0</u>	<u>2,500</u>
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINTENANCE OF BUILDINGS	17,698	25,000	25,000
5326	MISCELLANEOUS IMPROVEMENT	0	50	50
	** CATEGORY TOTALS	<u>17,698</u>	<u>25,050</u>	<u>25,050</u>
54- MAINTENANCE OF EQUIPMENT				
5413	MAINT. FIRE APPARATUS	82	500	1,000
5422	MAINT OF HEATING & COOLING SYS	1,500	1,000	2,500
	** CATEGORY TOTALS	<u>1,582</u>	<u>1,500</u>	<u>3,500</u>
55- CONTRACTUAL SERVICES				
5515	HIRE OF EQUIPMENT	0	200	200
5520	INSURANCE	3,120	2,935	2,590
5521	SPECIAL SERVICES	11,051	13,000	12,000
5525	ADVERTISING	627	1,000	2,000
5550	ELECTRICITY	11,313	12,000	12,000
5560	GAS FOR HEATING	4,501	4,800	4,800
	** CATEGORY TOTALS	<u>30,612</u>	<u>33,935</u>	<u>33,590</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 91,951	<u>=====</u> 84,635	<u>=====</u> 105,240

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 2007-08	Revised 2008-09	Proposed 2009-10
51 – Supplies and Materials	\$163	\$250	\$250
55 – Contractual Services	4,439	6,195	5,790
56 – Miscellaneous (Contributions)	5,000	5,000	5,000
Total	\$9,602	\$11,445	\$11,040

Budget Highlights:

5611 – Annual contribution for operation of Potton House

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 520 POTTON HOUSE

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
51- SUPPLIES & MATERIALS			
5128 UTILITIES	163	250	250
** CATEGORY TOTALS	<u>163</u>	<u>250</u>	<u>250</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	442	400	400
5520 INSURANCE	400	380	390
5521 SPECIAL SERVICES	414	415	0
5550 ELECTRICITY	3,183	5,000	5,000
** CATEGORY TOTALS	<u>4,439</u>	<u>6,195</u>	<u>5,790</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>9,602</u>	<u>11,445</u>	<u>11,040</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 2007-08	Revised 2008-09	Proposed 2009-10
51 – Supplies & Materials	\$3,664	2,400	\$2,100
53 – Maint. of Bldg/Structures	1,185	6,500	0
54 – Maintenance of Equipment	3,095	700	0
55 – Contractual Services	20,297	17,720	16,940
62 – Buildings & Structures	0	0	500,000
Total	\$28,241	\$27,320	\$519,040

Budget Highlights:

6201 – Buildings – Special Projects – (PB) Renovate auditorium for ADA compliance

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 530 AUDITORIUM

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
51- SUPPLIES & MATERIALS			
5117 MINOR APPARTUS	161	0	0
5118 JANITORIAL SUPPLIES	570	100	0
5128 UTILITIES	2,933	2,300	2,100
** CATEGORY TOTALS	<u>3,664</u>	<u>2,400</u>	<u>2,100</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	1,185	6,500	0
** CATEGORY TOTALS	<u>1,185</u>	<u>6,500</u>	<u>0</u>
54- MAINTENANCE OF EQUIPMENT			
5413 MAINT. OF FIRE APPARATUS	35	0	0
5422 MAINT OF HEATING & COOLING SYS	3,060	700	0
** CATEGORY TOTALS	<u>3,095</u>	<u>700</u>	<u>0</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	285	310	310
5520 INSURANCE	5,583	5,360	4,580
5521 SPECIAL SERVICES	456	0	0
5541 PERMITS, LICENSES, TESTING FEES	0	50	50
5550 ELECTRICITY	13,973	12,000	12,000
** CATEGORY TOTALS	<u>20,297</u>	<u>17,720</u>	<u>16,940</u>
62- BUILDINGS & STRUCTURES			
6201 BUILDINGS-SPECIAL PROJECTS	0	0	500,000
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>500,000</u>
*** DEPARTMENT TOTALS	<u>28,241</u>	<u>27,320</u>	<u>519,040</u>

Dept. 540 – Special Projects

Motel Tax Fund

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

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
51 – Supplies & Materials	\$1,614	\$2,700	\$2,700
57 – Maint. of Land	1,560	5,185	0
53 – Maint. of Bldgs/Structures	21,113	500	500
55 – Contractual Services	1,415	1,194	1,210
Total	\$25,702	\$9,579	\$4,410

Budget Highlights:

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

5210 – Land Maintenance – (RB) North Highway 87 entryway

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

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 540 SPECIAL PROJECTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
51- SUPPLIES & MATERIALS			
5117 MINOR APPARATUS	0	100	100
5122 BOTANICAL & AGRICULTURAL	305	600	600
5128 UTILITIES	1,309	2,000	2,000
** CATEGORY TOTALS	<u>1,614</u>	<u>2,700</u>	<u>2,700</u>
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	1,560	5,185	0
** CATEGORY TOTALS	<u>1,560</u>	<u>5,185</u>	<u>0</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5326 MISCELLANEOUS MAINTENANCE	21,113	500	500
** CATEGORY TOTALS	<u>21,113</u>	<u>500</u>	<u>500</u>
55- CONTRACTUAL SERVICES			
5520 INSURANCE	3-	6-	10
5550 ELECTRICITY	1,418	1,200	1,200
** CATEGORY TOTALS	<u>1,415</u>	<u>1,194</u>	<u>1,210</u>
*** DEPARTMENT TOTALS	<u>=====</u> 25,702	<u>=====</u> 9,579	<u>=====</u> 4,410

Dept. 560 – Convention & Visitors Bureau Motel Tax Fund

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

ACHIEVEMENTS

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

GOALS

- Expand advertising program to reach more areas and publicize Big Spring as a visitor site
- Schedule concerts, festivals and other events to bring additional visitors to the City
- Work with event coordinators to expand advertising and outreach for community activities

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$49,815	\$52,684	\$90,111
51 – Supplies & Materials	26,109	23,425	30,600
55 – Contractual Services	68,643	117,395	130,413
56 – Judgments & Damages	0	1,450	0
63 – Equipment	100,944	0	48,000
Total	\$245,511	\$194,954	\$299,124

Budget Highlights:

5010 – Salaries – New Assistant

5110 – Office Supplies – (PB) Supplies needed for new assistant, new color printer

5123 – Other Supplies – Handouts and brochures (PB) Increase mail outs to other cities and visitor centers

5521 – Special Services – (RB) Web portal and community branding (\$28,750) Signage for spring (\$5,000), (PB) Web portal and community branding (\$46,250), Bird/wildlife habitat (\$10,000)

5521-01 – Funding Requests – Funding to other organizations sponsoring tourism events

6311 – Machinery & Equipment – (PB) Drill well with 10” casing, new pump and electrical work for new well to feed the Spring

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 560 CVB

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
50- PERSONNEL SERVICES				
5010	SALARIES	36,731	38,304	64,427
5015	AUTO ALLOWANCE	3,013	3,300	3,600
5022	VACATION BUY BACK	1,058	1,117	1,200
5045	LONGEVITY	166	241	412
5050	RETIREMENT	4,855	5,520	9,187
5060	GROUP INSURANCE	0	0	4,500
5065	WORKERS' COMPENSATION	141	168	243
5070	RETIREMENT-DEFERRED COMP	2,295	2,389	3,821
5075	LIFE & DISABILITY INSURANCE	860	927	1,518
5080	MEDICARE	604	648	1,005
5085	UNEMPLOYMENT TAXES	92	70	198
	** CATEGORY TOTALS	<u>49,815</u>	<u>52,684</u>	<u>90,111</u>
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	4,490	1,975	4,000
5112	FOOD SUPPLIES	40	50	100
5117	MINOR APPARATUS	1,038	0	0
5123	OTHER SUPPLIES-HANDOUTS	19,688	20,000	25,000
5124	POSTAGE	853	1,400	1,500
	** CATEGORY TOTALS	<u>26,109</u>	<u>23,425</u>	<u>30,600</u>
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	818	800	800
5521	SPECIAL SERVICES	11,811	40,000	60,000
5521-01	FUNDING REQUESTS	43,421	60,000	55,000
5525	ADVERTISING	10,845	10,000	8,000
5530	TRAVEL EXPENSE	830	2,500	2,500
5540	DUES & SUBSCRIPTIONS	767	3,500	3,500
5541	PERMITS, LICENSES, TESTING FEES	0	295	313
5555	EDUCATION AND TRAINING	151	300	300
	** CATEGORY TOTALS	<u>68,643</u>	<u>117,395</u>	<u>130,413</u>
56- SUNDRY CHARGES				
5616	JUDGEMENTS AND DAMAGES	0	1,450	0
	** CATEGORY TOTALS	<u>0</u>	<u>1,450</u>	<u>0</u>

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 560 CVB

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	100,944	0	48,000
** CATEGORY TOTALS	<u>100,944</u>	<u>0</u>	<u>48,000</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	245,511	194,954	299,124

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
CVB COORDINATOR	19	1424-2168	01	01	01
CVB ADMINISTRATIVE ASSISTANT	10	913-1390	00	00	01
			<u>01</u>	<u>01</u>	<u>02</u>

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 2007-08	Revised 2008-09	Proposed 2009-10
51 – Supplies & Materials	\$721	\$900	\$900
55 – Contractual Services	6,150	6,725	6,740
56 – Miscellaneous	99,885	108,494	138,752
Total	\$106,756	\$116,119	\$146,392

Budget Highlights:

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

FUND: 110- MOTEL TAX

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
51- SUPPLIES & MATERIALS			
5123 OTHER SUPPLIES-FEST. OF LIGHTS	120	250	250
5128 UTILITIES	601	650	650
** CATEGORY TOTALS	<u>721</u>	<u>900</u>	<u>900</u>
55- CONTRACTUAL SERVICES			
5520 INSURANCE	24	45	60
5551 ELECTRICITY CAMPGROUND	400	400	400
5552 ELECTRICITY HISTORIC BS	1,279	1,280	1,280
5553 ELECTRICITY AMPHITHEATER	4,447	5,000	5,000
** CATEGORY TOTALS	<u>6,150</u>	<u>6,725</u>	<u>6,740</u>
56- SUNDRY CHARGES			
5612 CONTRIBUTION HERITAGE MU	12,000	12,000	12,000
5641 ADMINISTRATIVE FEES	87,885	96,494	126,752
** CATEGORY TOTALS	<u>99,885</u>	<u>108,494</u>	<u>138,752</u>
*** DEPARTMENT TOTALS	<u>=====</u> 106,756	<u>=====</u> 116,119	<u>=====</u> 146,392

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 2007-08	Revised 2008-09	Proposed 2009-10
Total Debt Service	\$41,265	\$41,265	\$14,732

FUND: 110- MOTEL TAX

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
57- DEBT SERVICE			
5701-01 DEBT SVC-05-06 SIEMENS PROJECT	5,888	5,888	5,888
5701-02 SPRING RECIRCULATION PUMP	35,377	35,377	8,844
** CATEGORY TOTALS	<u>41,265</u>	<u>41,265</u>	<u>14,732</u>
*** DEPARTMENT TOTALS	===== 41,265	===== 41,265	===== 14,732

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
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Balance	\$0	\$0	\$0
Revenues	<u>1,511,873</u>	<u>1,383,000</u>	<u>1,333,000</u>
Total Revenues	1,511,873	1,383,000	1,333,000
Total Funds Available	1,511,873	1,383,000	1,333,000
O & M Expenditures	<u>1,511,873</u>	<u>1,383,000</u>	<u>1,333,000</u>
Total Expenditures	1,511,873	1,383,000	1,333,000
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 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
TAXES			
4020 CITY SALES TAXES	1,511,873	1,383,000	1,333,000
** CATEGORY TOTALS	<u>1,511,873</u>	<u>1,383,000</u>	<u>1,333,000</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	1,511,873	1,383,000	1,333,000

FUND: 120- ECONOMIC DEVELOPMENT

DIV: 040- ECONOMIC DEVELOPMENT

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	1,511,873	1,383,000	1,333,000
** CATEGORY TOTALS	<u>1,511,873</u>	<u>1,383,000</u>	<u>1,333,000</u>
*** DEPARTMENT TOTALS	=====1,511,873	=====1,383,000	=====1,333,000

CITY OF BIG SPRING

COLLEGE FUND

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

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

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

There are several employees who are currently enrolled in college programs, causing expenses to exceed revenues. However, some of these employees will earn their bachelor degrees in the near future, and the fund deficit should be eliminated at that time.

**COLLEGE EDUCATION FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Balance	(\$11,372)	(\$12,799)	(\$19,839)
Revenues			
General Sales	25,231	18,000	20,000
Interest Income	(339)	(40)	(50)
Total Revenues	24,892	17,960	19,950
Total Funds Available	13,520	5,161	111
O & M Expenditures	26,319	25,000	20,000
Total Expenditures	26,319	25,000	20,000
Increase (Decrease) in Fund Balance	(1,427)	(7,040)	(50)
Ending Fund Balance	(\$12,799)	(\$19,839)	(\$19,889)

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
GENERAL SALES & SERVICE			
4380 SALE OF SCRAP METAL	25,231	18,000	20,000
** CATEGORY TOTALS	<u>25,231</u>	<u>18,000</u>	<u>20,000</u>
INTEREST INCOME			
4602 INTEREST INCOME	339-	40-	50-
** CATEGORY TOTALS	<u>339-</u>	<u>40-</u>	<u>50-</u>
*** DEPARTMENT TOTALS	===== 24,892	===== 17,960	===== 19,950

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
55- CONTRACTUAL SERVICES			
5556 COLLEGE TUITION FEES	26,319	25,000	20,000
** CATEGORY TOTALS	<u>26,319</u>	<u>25,000</u>	<u>20,000</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	26,319	25,000	20,000

CITY OF BIG SPRING

MUNICIPAL COURT SECURITY FUND

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

Health premiums of the court bailiff will be paid from this fund in 2009-10, at a cost of \$ 6,900. The Municipal Court Security Fund is expected to have an ending fund balance of approximately \$3,475 by September 30, 2010.

**MUNICIPAL COURT SECURITY FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Balance	\$14,567	\$2,730	\$3,350
Court Security Fees	6,964	7,500	7,000
Miscellaneous	178	20	25
Total Revenues	7,142	7,520	7,025
Total Funds Available	21,709	10,250	10,375
Personnel Services	6,900	6,900	6,900
Miscellaneous	4,874	0	0
Capital Outlay	7,205	0	0
Total Expenditures	18,979	6,900	6,900
Increase (Decrease) in Fund Balance	(11,837)	620	125
Ending Fund Balance	\$2,730	\$3,350	\$3,475

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
FINES & FEES			
4415 MUNICIPAL COURT SECURITY FEES	6,964	7,500	7,000
** CATEGORY TOTALS	<u>6,964</u>	<u>7,500</u>	<u>7,000</u>
INTEREST INCOME			
4602 INTEREST INCOME	178	20	25
** CATEGORY TOTALS	<u>178</u>	<u>20</u>	<u>25</u>
*** DEPARTMENT TOTALS	<u>=====</u> 7,142	<u>=====</u> 7,520	<u>=====</u> 7,025

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

DEPT: 220 MUNICIPAL COURT

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
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>
56- SUNDRY CHARGES			
5643 BAD DEBT EXPENSE	4,874	0	0
** CATEGORY TOTALS	<u>4,874</u>	<u>0</u>	<u>0</u>
63- EQUIPMENT			
6310 FURNITURE & FIXTURES	7,205	0	0
** CATEGORY TOTALS	<u>7,205</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	=====18,979	=====6,900	=====6,900

CITY OF BIG SPRING

GOLF COURSE IMPROVEMENT FUND

The Golf Course Improvement Fund is a Special Revenue Fund that was established to account for funds designated for improvements to the Comanche Trail Golf Course, which is owned and operated by the City of Big Spring. The improvement fund receives revenue based on the actual operations of the golf course during each fiscal year. If the revenues generated by the golf course exceed the golf course expenditures, the excess is transferred from General Fund at year end to the improvement fund. If the golf course operated at a deficit during the fiscal year, whereby expenditures exceeded total revenue, the improvement fund transfers to the General Fund the amount of the operating deficit. It is projected that golf course departmental expenditures will exceed revenues in 2009-10 and there is no excess transfer budgeted from the General Fund to the Improvement Fund.

Comanche Trail Golf Course was completely rebuilt in 2006-07 and reopened to the public May of 2008. As play continues to grow, it anticipated that revenue will again exceed expenses in the near future. Included in the 2009-10 budget is a one-time transfer from General Fund to the Golf Course Improvement Fund to eliminate the deficit.

**GOLF COURSE IMPROVEMENT FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Balance	(\$87,981)	(\$87,981)	(\$87,981)
<u>Receipts</u>			
Interest Income	0	0	0
Total Receipts	0	0	0
<u>Transfers-In</u>			
Transfers from General Fund	0	0	87,981
Total Transfers-In	0	0	87,981
Total Current Receipts	0	0	87,981
Total Funds Available	(87,981)	(87,981)	0
<u>Expenditures</u>			
Contractual Services	0	0	0
Capital Outlay	0	0	0
Total Budgeted Expenditures	0	0	0
Increase (Decrease) in Fund Balance	0	0	87,981
Ending Fund Balance	(\$87,981)	(\$87,981)	\$0

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
SERVICE FEES FROM OTHER FUNDS			
4810 TRANSFER FROM GENERAL FUND	0	0	87,981
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>87,981</u>
*** DEPARTMENT TOTALS	=====0=====	=====0=====	=====87,981=====

**SENIOR CENTER FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Balance	\$1,659	\$32,448	\$32,867
<u>Receipts</u>			
Senior Grant Programs	87,488	155,000	155,000
Foundation Grant	128,364	0	0
Cont From Howard County	0	75,000	75,000
Program Income	95,691	52,400	52,400
Contributions	31,449	0	0
Miscellaneous	1,098	(465)	25
Building Rental			
Total Receipts	344,090	281,935	282,425
<u>Transfers-In</u>			
General Fund	18,000	115,000	131,000
Total Current Receipts	362,090	396,935	413,425
Total Funds Available	363,749	429,383	446,292
<u>Expenditures</u>			
Personnel Services	78,869	158,652	179,297
Supplies and Materials	134,485	196,550	194,850
Maintenance of Structures	23,908	8,013	5,000
Maintenance of Equipment	4,637	4,290	3,700
Contractual Services	27,146	29,011	30,020
Capital Outlay	62,256	0	0
Total Budgeted Expenditures	331,301	396,516	412,867
Increase (Decrease) in Fund Balance	30,789	419	558
Ending Fund Balance	\$32,448	\$32,867	\$33,425

FUND: 160- SENIOR CENTER

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

		ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
OTHER AGENCIES				
4201	AREA AGENCY ON AGING	46,158	75,000	75,000
4202	DEPT OF AGING & DISABILITY SVC	41,330	80,000	80,000
4203	CONT-DORA ROBERTS FOUNDATION	128,364	0	0
4205	CONT FROM HOWARD COUNTY	0	75,000	75,000
	** CATEGORY TOTALS	<u>215,852</u>	<u>230,000</u>	<u>230,000</u>
GENERAL SALES & SERVICE				
4310	PROGRAM INCOME	93,436	48,000	48,000
4315	UNDER 60 MEALS	657	1,200	1,200
4320	DANCE AND BINGO FEES	1,598	3,200	3,200
	** CATEGORY TOTALS	<u>95,691</u>	<u>52,400</u>	<u>52,400</u>
INTEREST INCOME				
4602	INTEREST INCOME	122-	50-	25
	** CATEGORY TOTALS	<u>122-</u>	<u>50-</u>	<u>25</u>
PROPERTIES				
4701	BUILDING RENTAL	1,535	415-	0
	** CATEGORY TOTALS	<u>1,535</u>	<u>415-</u>	<u>0</u>
SERVICE FEES FROM OTHER FUNDS				
4810	TRANS FROM GENERAL FUND	18,000	115,000	131,000
	** CATEGORY TOTALS	<u>18,000</u>	<u>115,000</u>	<u>131,000</u>
MISCELLANEOUS				
4900	CASH OVER/SHORT	315-	0	0
4925	CONTRIBUTIONS	31,449	0	0
	** CATEGORY TOTALS	<u>31,134</u>	<u>0</u>	<u>0</u>
	*** DEPARTMENT TOTALS	<u>362,090</u>	<u>396,935</u>	<u>413,425</u>

**SENIOR CENTER FUND
EXPENDITURES BY DEPARTMENT
2009-10**

<u>Department</u>	<u>ACTUAL 2007-08</u>	<u>ESTIMATED 2008-09</u>	<u>PROPOSED 2009-10</u>
Senior Center - Operations	\$269,045	\$396,516	\$412,867
Senior Center - Capital Outlay	62,256	0	0
TOTAL	\$331,301	\$396,516	\$412,867

Dept. 910 – Senior Center

Senior Center Fund

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

ACHIEVEMENTS

- Serving 230 people daily (165 home delivered meals and 75 congregate meals)
- Improved the quality of meals
- Remodeled office facilities
- Increased activities (exercise program and a Great Characters of the Bible study course)

GOALS

- Expand programs offered and increase attendance
- Continue replacing outdated air conditioning and heating systems

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$ 78,869	\$158,652	\$179,297
51 – Supplies and Materials	134,485	196,550	194,850
53 – Maintenance of Bldg./Structures	23,908	8,013	5,000
54 – Maintenance of Equipment	4,637	4,290	3,700
55 – Contractual Services	27,146	29,011	30,020
62 – Buildings & Structures	18,095	0	0
63 – Equipment	13,495	0	0
64 – Vehicles	30,666	0	0
Total	\$ 331,301	\$396,516	\$412,867

Budget Highlights:

- 5112 – Raw Foods – Food products for congregate and home delivered meals
- 5117 – Minor Apparatus – (RB) Ice machine (\$4,800) (PB) Side by side freezer (#3,500)
- 5123 – Other Supplies – Packaging material for home delivered meals

FUND: 160- SENIOR CENTER

DIV: 050-

DEPT: 910 SENIOR CITIZEN CTR

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	55,373	114,639	127,748
5015 AUTO ALLOWANCE	69	1,650	1,800
5021 TERMINATION PAY	91	1,037	0
5022 VACATION BUY BACK	504	559	700
5035 OVERTIME	3,491	0	0
5045 LONGEVITY	607	60	2,259
5050 RETIREMENT	5,367	15,000	17,676
5060 GROUP INSURANCE	8,615	15,750	15,750
5065 WORKERS' COMPENSATION	45	297	465
5070 RETIREMENT-DEFERRED COMP	2,981	5,291	7,350
5075 LIFE & DISABILITY INSURANCE	804	2,214	2,922
5080 MEDICARE	760	1,455	1,934
5085 UNEMPLOYMENT TAXES	162	700	693
** CATEGORY TOTALS	78,869	158,652	179,297
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,016	1,200	1,000
5112 RAW FOODS	97,869	150,000	155,000
5112-01 FOOD SUPPLIES	1,465	6,000	6,000
5116 GASOLINE, OIL & GREASE	2,080	2,000	2,000
5117 MINOR APPARATUS	16,767	9,500	3,000
5118 JANITORIAL SUPPLIES	1,588	4,500	4,500
5122 BOTANICAL & AGRICULTURAL SUPPL	500	0	0
5123 OTHER SUPPLIES	8,869	13,000	13,000
5124 POSTAGE	61	350	350
5128 UTILITIES	4,270	10,000	10,000
** CATEGORY TOTALS	134,485	196,550	194,850
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 BUILDINGS	23,728	8,000	5,000
5326 MISCELLANEOUS IMPROVEMENTS	180	13	0
** CATEGORY TOTALS	23,908	8,013	5,000
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	1,107	2,000	1,000
5412 VEHICLE MAINTENANCE	837	500	500
5413 MAINT. OF FIRE APPARATUS	876	490	500
5417 MAINTENANCE OF MOWERS	44	100	500
5422 MAINT. OF HEATING AND COOLING	1,560	700	700
5425 MAINT. MACHINERY, TOOLS, PUMPS	211	500	500
** CATEGORY TOTALS	4,637	4,290	3,700

FUND: 160- SENIOR CENTER

DIV: 050-

DEPT: 910 SENIOR CITIZEN CTR

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,380	2,600	2,700
5515 HIRE OF EQUIPMENT	1,794	3,500	3,500
5520 INSURANCE	0	3,395	3,395
5521 PROFESSIONAL SERVICES	1,369	2,500	3,250
5521-17 BANK CHARGES	17	25	0
5525 ADVERTISING	95	160	200
5530 TRAVEL EXPENSE	0	31	150
5550 ELECTRICITY	18,906	12,000	12,000
5555 EDUCATION & TRAINING	0	0	25
5560 GAS FOR HEATING	2,585	4,800	4,800
** CATEGORY TOTALS	<u>27,146</u>	<u>29,011</u>	<u>30,020</u>
62- BUILDINGS & STRUCTURES			
6201 BLDGS - SPECIAL PROJECTS	18,095	0	0
** CATEGORY TOTALS	<u>18,095</u>	<u>0</u>	<u>0</u>
63- EQUIPMENT			
6317 HEATING AND COOLING SYSTEMS	13,495	0	0
** CATEGORY TOTALS	<u>13,495</u>	<u>0</u>	<u>0</u>
64- VEHICLES			
6401 MOTOR VEHICLES	30,666	0	0
** CATEGORY TOTALS	<u>30,666</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>331,301</u>	<u>396,516</u>	<u>412,867</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
SENIOR CENTER COORDINATOR	14	1113-1693	01	01	01
SENIOR COOK	12	1008-1534	01	01	01
MAINTENANCE WORKER	09	869-1323	01	01	01
P/T GENERAL WORKER	05	713-1086	03	03	03
PART TIME COOK	5	713-1086	01	01	01
			<u>07</u>	<u>07</u>	<u>07</u>

CITY OF BIG SPRING

CORRECTIONAL CENTER FUND

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

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

The 2009-10 budget includes an expenditure of \$1.7 million for the renovation of the police department, resulting in a decrease in fund balance of \$1,678,300.

**CORRECTIONAL CENTER FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Balance	\$2,549,701	\$2,073,877	\$2,095,577
<u>Receipts</u>			
Interest Income	99,450	19,000	19,000
<u>Transfers-In</u>			
Transfers from General Fund	25,000	25,000	25,000
Total Current Receipts	124,450	44,000	44,000
Total Funds Available	2,674,151	2,117,877	2,139,577
<u>Expenditures</u>			
Miscellaneous	3,368	3,300	3,300
Capital Outlay	0	0	1,700,000
Total Expenditures	3,368	3,300	1,703,300
<u>Transfers-Out</u>			
Transfers to General Fund	596,906	19,000	19,000
Total Budgeted Expenditures	600,274	22,300	1,722,300
Increase (Decrease) in Fund Balance	(475,824)	21,700	(1,678,300)
Ending Fund Balance	\$2,073,877	\$2,095,577	\$417,277

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
INTEREST INCOME			
4602 INTEREST INCOME	99,450	19,000	19,000
** CATEGORY TOTALS	<u>99,450</u>	<u>19,000</u>	<u>19,000</u>
MISCELLANEOUS			
4950 REVENUE FROM GENERAL FUND	0	25,000	25,000
** CATEGORY TOTALS	<u>0</u>	<u>25,000</u>	<u>25,000</u>
*** DEPARTMENT TOTALS	<u>99,450</u>	<u>44,000</u>	<u>44,000</u>

**CORRECTIONAL CENTER FUND
EXPENDITURES BY DEPARTMENT
2009-10**

<u>DEPARTMENT</u>	<u>ACTUAL</u> 2007-08	<u>ESTIMATED</u> 2008-09	<u>PROPOSED</u> 2009-10
Correctional Center	\$3,368	\$3,300	\$1,703,300
Non-Departmental - Transfers Out	596,906	19,000	19,000
TOTAL	\$600,274	\$22,300	\$1,722,300

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

DEPT: 650 CORRECTIONAL CENTER

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
55- CONTRACTUAL SERVICES			
5521-17 BANK CHARGES	68	0	0
5535 RENTS	3,300	3,300	3,300
** CATEGORY TOTALS	<u>3,368</u>	<u>3,300</u>	<u>3,300</u>
62- BUILDINGS & STRUCTURES			
6200 BUILDINGS	0	0	1,700,000
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>1,700,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 3,368	<u>=====</u> 3,300	<u>=====</u> 1,703,300

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
58- TRANSFERS/OTHER FUNDS			
5809 TRANSFERS TO GENERAL FUND	96,906	19,000	19,000
** CATEGORY TOTALS	<u>96,906</u>	<u>19,000</u>	<u>19,000</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	96,906	19,000	19,000

RSVP FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Balance	\$22,902	\$34,992	\$22,269
<u>Receipts</u>			
Federal Grant	42,138	40,462	40,500
State Grant	15,424	15,256	12,855
Howard County	1,000	1,000	1,000
Donations	1,799	0	0
Miscellaneous	428	150	200
Total Receipts	60,789	56,868	54,555
<u>Transfers-In</u>			
General Fund	29,000	5,000	1,228
Total Current Receipts	89,789	61,868	55,783
Total Funds Available	112,691	96,860	78,052
<u>Expenditures</u>			
Personnel Services	63,789	63,402	65,247
Supplies and Materials	8,066	6,834	7,600
Contractual Services	5,844	4,355	4,355
Total Budgeted Expenditures	77,699	74,591	77,202
Increase (Decrease) in Fund Balance	12,090	(12,723)	(21,419)
Ending Fund Balance	\$34,992	\$22,269	\$850

605- R. S. V. P.

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
OTHER AGENCIES				
4205	HOWARD COUNTY-RSVP	1,000	1,000	1,000
4240	FEDERAL GRANT	42,138	40,462	40,500
4241	STATE GRANT	15,424	15,256	12,855
4242	DONATIONS	1,799	0	0
	** CATEGORY TOTALS	<u>60,361</u>	<u>56,718</u>	<u>54,355</u>
INTEREST INCOME				
4602	INTEREST INCOME	428	150	200
	** CATEGORY TOTALS	<u>428</u>	<u>150</u>	<u>200</u>
SERVICE FEES FROM OTHER FUNDS				
4810	TRANSFER FROM GENERAL FUND	29,000	5,000	1,228
	** CATEGORY TOTALS	<u>29,000</u>	<u>5,000</u>	<u>1,228</u>
	*** DEPARTMENT TOTALS	<u>===== 89,789</u>	<u>===== 61,868</u>	<u>===== 55,783</u>

FUND: 605- R. S. V. P.

DIV: 055- RSVP

DEPT: 905 R. S. V. P.

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	43,910	41,671	42,712
5015 AUTO ALLOWANCE	68	1,650	1,800
5022 VACATION BUY BACK	794	1,390	1,500
5045 LONGEVITY	979	1,761	1,834
5050 RETIREMENT	6,150	6,158	6,088
5060 GROUP INSURANCE	7,500	6,750	6,750
5065 WORKERS' COMPENSATION	135	200	161
5070 RETIREMENT-DEFERRED COMP	2,419	2,200	2,532
5075 LIFE & DISABILITY INSURANCE	1,028	900	1,006
5080 MEDICARE	661	600	666
5085 UNEMPLOYMENT TAXES	145	122	198
** CATEGORY TOTALS	63,789	63,402	65,247
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	3,243	1,500	1,500
5111 PRINTING WORK	496	600	1,200
5112 FOOD SUPPLIES	2,322	2,530	2,700
5123 OTHER SUPPLIES	1,112	1,200	1,200
5124 POSTAGE	893	1,004	1,000
** CATEGORY TOTALS	8,066	6,834	7,600
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,158	1,000	1,250
5515 HIRE OF EQUIPMENT	153	150	150
5520 INSURANCE	1,766	1,755	1,755
5530 TRAVEL EXPENSE	1,767	1,450	1,200
** CATEGORY TOTALS	5,844	4,355	4,355
*** DEPARTMENT TOTALS	77,699	74,591	77,202

	PAY GRADE	PERSONNEL SCHEDULE			
		BEGINNING PAY	2007-2008	2008-2009	2009-2010
RSVP DIRECTOR	19	1424-2168	01	01	01
RSVP PROJECT COORDINATOR	14	1113-1693	01	01	01
			02	02	02

CITY OF BIG SPRING

NARCOTICS TASK FORCE FUND

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

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

In 2008-09, the City Council adopted a property tax rate of \$0.07321 per \$100 valuation for the creation of a narcotics task force. All costs associated with this six-man operation are funded through a combination of ad valorem tax revenue and cash and property seized during various drug busts. In 2008-09 the tax rate for these operations increased slightly, to \$0.079335 per \$100 valuation, where it is projected to remain in 2009-10. It is anticipated that the fund will have \$137,944 fund balance at the end of the current fiscal year.

**NARCOTICS TASK FORCE
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Balance	\$6,677	\$114,700	\$137,190
<u>Revenues</u>			
Current Taxes	341,621	405,000	410,750
Delinquent Taxes	0	7,800	8,000
Penalty and Interest	2,461	6,500	6,800
Seizures	95,341	75,000	80,000
Interest	2,385	800	1,000
Other Financing Sources	101,517	0	30,000
 Total Revenues	 543,325	 495,100	 536,550
 Total Funds Available	 550,002	 609,800	 673,740
<u>Expenditures</u>			
Personnel Services	241,112	355,078	384,851
Supplies and Materials	33,744	28,900	30,500
Maintenance of Equipment	1,286	7,150	8,000
Contractual Services	34,568	46,925	56,335
Debt Service	14,504	21,757	26,110
Capital Outlay	110,088	12,800	30,000
 Total Expenditures	 435,302	 472,610	 535,796
 Increase (Decrease) in Fund Balance	 108,023	 22,490	 754
 Ending Fund Balance	 \$114,700	 \$137,190	 \$137,944

FUND: 615- NARCOTICS TASK FORCE

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
TAXES				
4010	CURRENT TAX COLL.	341,621	405,000	410,750
4011	PENALTY & INTEREST-CURRENT	2,461	1,500	1,800
4012	DELINQUENT TAXES	0	7,800	8,000
4013	PENALTY & INTEREST-DEL	0	5,000	5,000
	** CATEGORY TOTALS	<u>344,082</u>	<u>419,300</u>	<u>425,550</u>
OTHER AGENCIES				
4224	SEIZURE FUNDS	95,341	75,000	80,000
	** CATEGORY TOTALS	<u>95,341</u>	<u>75,000</u>	<u>80,000</u>
INTEREST INCOME				
4602	INTEREST INCOME	2,385	800	1,000
	** CATEGORY TOTALS	<u>2,385</u>	<u>800</u>	<u>1,000</u>
MISCELLANEOUS				
4921	OTHER FINANCING SOURCES	101,517	0	30,000
	** CATEGORY TOTALS	<u>101,517</u>	<u>0</u>	<u>30,000</u>
	*** DEPARTMENT TOTALS	<u>543,325</u>	<u>495,100</u>	<u>536,550</u>

**NARCOTICS TASK FORCE
EXPENDITURES BY DEPARTMENT
2009-10**

<u>Department</u>	<u>ACTUAL 2007-08</u>	<u>ESTIMATED 2008-09</u>	<u>PROPOSED 2009-10</u>
Narcotics Task Force	\$310,710	\$438,053	\$479,686
Debt Service	14,504	21,757	26,110
Capital Outaly	110,088	12,800	30,000
TOTAL	\$435,302	\$472,610	\$535,796

Dept. 201 – Narcotics Task Force

Task Force Fund

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

ACHIEVEMENTS

- Kept federal agencies involved in drug investigations and completed one OCDETF (federally funded investigation) and opened two additional OCDETF investigations
- Penetrated major drug organizations and have shut down their operations
- Established a drug awareness by educating the public through local media on various drugs and their effects by utilizing local organizations (Lions Club and the Citizens Police Academy)

GOALS

- Continue to work cohesively as a unit
- Continue to work with federal agencies
- Match or exceed the work that has already been produced

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$241,112	\$355,078	\$384,851
51 – Supplies and Materials	33,743	28,900	30,500
54 – Maintenance of Equipment	1,286	7,150	8,000
55 – Contractual Services	34,568	46,925	56,335
63 – Equipment	13,112	12,800	30,000
64 – Vehicles	96,977	0	0
Total	\$420,798	\$450,853	\$509,686

Budget Highlights:

5055 – Standby Pay – 1 SORT member paid from this account.
5113 – Animal Expense – One K-9 dog will be paid from this account
5117 – Minor Apparatus – Drug testing kits (RB) Cell phone forensics kit
6310 – Furniture & Equipment – (RB) Covert Audio/Video Surveillance system, (PB) Cell phone recovery device
6313 – Communication Systems – (PB) Radio repeater system (\$30,000 lease purchase)

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

DEPT: 201 NARCOTICS TASK FORCE

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
50- PERSONNEL SERVICES				
5010	SALARIES	166,707	241,232	260,108
5021	TERMINATION PAY	477	0	0
5022	VACATION BUY BACK	0	3,475	3,500
5035	OVERTIME	6,873	9,000	9,000
5045	LONGEVITY	1,203	1,640	2,778
5050	RETIREMENT	23,548	30,037	37,005
5055	STANDBY PAY	2,275	3,900	3,900
5060	GROUP INSURANCE	22,821	31,943	32,244
5065	WORKERS' COMPENSATION	0	9,223	10,167
5070	RETIREMENT-DEFERRED COMP	10,434	14,218	15,389
5075	LIFE & DISABILITY INSURANCE	3,412	5,806	6,116
5080	MEDICARE	2,814	4,035	4,050
5085	UNEMPLOYMENT TAXES	548	569	594
	** CATEGORY TOTALS	<u>241,112</u>	<u>355,078</u>	<u>384,851</u>
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	6,103	5,000	5,000
5113	ANIMAL EXPENSE	0	1,200	800
5114	WEARING APPAREL	4,500	7,200	7,200
5116	GASOLINE, OIL & GREASE	6,293	10,000	12,000
5117	MINOR APPARATUS	16,847	5,000	5,000
5123	OTHER SUPPLIES	0	500	500
	** CATEGORY TOTALS	<u>33,743</u>	<u>28,900</u>	<u>30,500</u>
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	1,286	7,000	8,000
5415	MAINTENANCE OF RADIOS	0	150	0
	** CATEGORY TOTALS	<u>1,286</u>	<u>7,150</u>	<u>8,000</u>
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	3,803	4,000	5,200
5520	INSURANCE	0	900	1,110
5521-06	SPECIAL SERVICES-NARCOTICS	21,250	35,000	40,000
5521-17	BANK CHARGES	17	25	25
5530	TRAVEL EXPENSE	9,498	5,000	7,000
5555	EDUCATION & TRAINING	0	2,000	3,000

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

DEPT: 201 NARCOTICS TASK FORCE

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
55- CONTRACTUAL SERVICES			
** CATEGORY TOTALS	34,568	46,925	56,335
63- EQUIPMENT			
6310 FURNITURE & EQUIPMENT	13,112	12,800	0
6313 COMMUNICATION SYSTEMS	0	0	30,000
** CATEGORY TOTALS	13,112	12,800	30,000
64- VEHICLES			
6401 MOTOR VEHICLES	88,492	0	0
6401-01 MOTOR VEHICLES SEIZED	8,485	0	0
** CATEGORY TOTALS	96,977	0	0
*** DEPARTMENT TOTALS	420,798	450,853	509,686

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
MASTER SARGEANT	20	2012	00	01	01
CORPORAL-1ST CLASS	17	1572	00	04	04
NARCOTICS OFFICER	15	1169-1779	00	01	01
			00	06	06

Debt Service

Narcotic Task Force Fund

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

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
Total Debt Service	\$ 0	\$10,287	\$15,431

FUND: 615- NARCOTICS TASK FORCE

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
57- DEBT SERVICE			
5701-01 DEBT SVC-07-08 EQUIPMENT	14,504	21,757	21,757
5701-02 DEBT SVC-2009-10 EQUIPMENT	0	0	4,353
** CATEGORY TOTALS	<u>14,504</u>	<u>21,757</u>	<u>26,110</u>
*** DEPARTMENT TOTALS	=====14,504	=====21,757	=====26,110

CITY OF BIG SPRING

CEMETERY FUND

The Cemetery Fund is a special revenue 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.

This fund continues to operate at a deficit level, whereby revenues are not sufficient to cover operating expenses. The City Council approved a transfer from General Fund for 2009-10 in the amount of \$383,000, which covers the anticipated beginning deficit of \$277,248 and the subsidy required to cover operations for the current fiscal year. It is anticipated that annual subsidies will be necessary in the future.

CEMETERY FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Balance	(\$96,835)	(\$149,056)	(\$277,248)
<u>Receipts</u>			
Lot Sales	48,489	22,000	25,000
Interments	55,875	44,000	45,000
Other Income	(3,165)	(400)	0
Total Receipts	101,199	65,600	70,000
<u>Transfers-In</u>			
Capital Revolving Fund	0	16,450	0
General Fund	0	0	383,000
Cemetery Permanent Care Fund	12,790	3,600	4,000
Total Transfers-In	12,790	20,050	387,000
Total Current Receipts	113,989	85,650	457,000
Total Funds Available	17,154	(63,406)	179,752
<u>Expenditures</u>			
Personnel Services	61,604	76,502	79,324
Supplies and Materials	59,551	59,765	64,820
Maintenance of Structures	1,276	7,500	1,000
Maintenance of Equipment	8,289	21,865	16,961
Contractual Services	10,322	8,760	8,930
Capital Outlay	25,168	39,450	8,000
Total Budgeted Expenditures	166,210	213,842	179,035
Increase (Decrease) in Fund Balance	(52,221)	(128,192)	277,965
Ending Fund Balance	(\$149,056)	(\$277,248)	\$717

FUND: 625- CEMETERY

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
INTEREST INCOME			
4602 INTEREST INCOME	3,709-	900-	500-
** CATEGORY TOTALS	<u>3,709-</u>	<u>900-</u>	<u>500-</u>
PROPERTIES			
4721 CEMETERY LOT SALES OPERATING	48,489	22,000	25,000
4724 INTERMENTS OPERATING	55,875	44,000	45,000
4726 CEMETERY ADMINISTRATION FEES	544	500	500
** CATEGORY TOTALS	<u>104,908</u>	<u>66,500</u>	<u>70,500</u>
SERVICE FEES FROM OTHER FUNDS			
4810 TRANSFERS FROM GENERAL FUND	0	0	383,000
4814 TRANSFER FROM CEMET PERM CARE	12,790	3,600	4,000
4819 TRANSFERS FROM OTHER FUNDS	0	16,450	0
** CATEGORY TOTALS	<u>12,790</u>	<u>20,050</u>	<u>387,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 113,989	<u>=====</u> 85,650	<u>=====</u> 457,000

**CEMETERY FUND
EXPENDITURES BY DEPARTMENT
2009-10**

<u>Department</u>	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Cemetery - Operations	\$141,042	\$174,392	\$171,035
Cemetery - Capital Outlay	25,168	39,450	8,000
TOTAL	\$166,210	\$213,842	\$179,035

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

- Completion of Chapel and landscaping
- Continued mapping and records program update

GOALS

- Continue upgrade of plot aesthetics
- Continue utilization of watering system to improve grounds

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$61,604	\$76,502	\$79,324
51 – Supplies and Materials	59,551	59,765	64,820
53 – Maint. of Bldg./Structures	1,276	7,500	1,000
54 – Maintenance of Equipment	8,289	21,865	16,961
55 – Contractual Services	10,322	8,760	8,930
62 – Buildings & Structures	25,168	23,000	0
63 – Mowers & Equipment	0	16,450	8,000
Total	\$166,210	\$213,842	\$179,035

Budget Highlights:

5117 – Minor Apparatus – (RB) Lowering device (\$4,000), trailer (\$2,000), (PB) casket bier and podium (\$4,000), wheeled lowering device with tow bar capability (\$2,000), Canopy renovation (\$2,000), Chainsaw (\$375), Compressor (\$700)

5128 – Utilities – Water usage for irrigation of cemetery

5326 – Misc. Improvement – (RB) Irrigation repairs, monument leveling, trees and plants at new Chapel

5412 – Vehicle Maintenance – Backhoe repairs (\$12,000)

6200 – (RB) Construction of Chapel

6311 – Machinery and Equipment – (PB) Utility vehicle for grounds maintenance and casket transport from chapel to graveside (\$8,000)

6314 – Mowers and Equipment – (RB) Deck Mower (\$16,450)

FUND: 625- CEMETERY

DIV: 028- CEMETERY

DEPT: 920 CEMETERY

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	35,395	42,114	45,766
5021 TERMINATION PAY	0	284	0
5035 OVERTIME	3,659	4,000	4,000
5045 LONGEVITY	70	76	103
5050 RETIREMENT	4,993	9,182	7,124
5055 STANDBY PAY	2,675	3,632	3,900
5060 GROUP INSURANCE	8,067	9,852	10,460
5065 WORKERS' COMPENSATION	2,821	2,782	2,852
5070 RETIREMENT-DEFERRED COMP	2,368	2,608	2,963
5075 LIFE & DISABILITY INSURANCE	754	1,010	1,178
5080 MEDICARE	623	736	780
5085 UNEMPLOYMENT TAXES	179	226	198
** CATEGORY TOTALS	<u>61,604</u>	<u>76,502</u>	<u>79,324</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	282	100	100
5114 WEARING APPAREL	639	800	800
5116 GASOLINE, OIL, & GREASE	3,907	3,000	3,500
5117 MINOR APPARATUS	1,530	8,200	11,000
5118 JANITORIAL SUPPLIES	285	400	400
5119 CHEMICALS	184	200	300
5122 BOTANICAL & AGRICULTURAL	86	850	500
5123 OTHER SUPPLIES	114	200	200
5124 POSTAGE	26	15	20
5128 UTILITIES	52,498	46,000	48,000
** CATEGORY TOTALS	<u>59,551</u>	<u>59,765</u>	<u>64,820</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	294	500	0
5326 MISCELLANEOUS IMPROVEMENT	982	7,000	1,000
** CATEGORY TOTALS	<u>1,276</u>	<u>7,500</u>	<u>1,000</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	649	715	751
5412 VEHICLE MAINTENANCE	6,637	20,000	15,000
5413 MAINT. OF FIRE APPARATUS	30	60	60

FUND: 625- CEMETERY

DIV: 028- CEMETERY

DEPT: 920 CEMETERY

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
54- MAINTENANCE OF EQUIPMENT			
5415 MAINTENANCE OF RADIOS	240	140	200
5417 MAINT OF MOWERS	499	600	600
5419 MAINTENANCE OF PIPE LINES	61	0	0
5422 MAINT HEATING & COOLING SYSTEM	0	100	100
5425 MAINT. MACHINERY, TOOLS, PUMPS	173	250	250
** CATEGORY TOTALS	<u>8,289</u>	<u>21,865</u>	<u>16,961</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	474	500	500
5520 INSURANCE	448	485	655
5521 SPECIAL SERVICES	512	400	400
5521-01 SPECIAL SERVICES-BANK CHGS	885	75	75
5550 ELECTRICITY	7,157	6,500	6,500
5560 GAS FOR HEATING	846	800	800
** CATEGORY TOTALS	<u>10,322</u>	<u>8,760</u>	<u>8,930</u>
62- BUILDINGS & STRUCTURES			
6200 BUILDINGS	25,168	23,000	0
** CATEGORY TOTALS	<u>25,168</u>	<u>23,000</u>	<u>0</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	0	8,000
6314 MOWERS & EQUIPMENT	0	16,450	0
** CATEGORY TOTALS	<u>0</u>	<u>16,450</u>	<u>8,000</u>
*** DEPARTMENT TOTALS	<u>166,210</u>	<u>213,842</u>	<u>179,035</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
SENIOR CEMETERY WORKER	10	913-1390	01	01	00
CEMETERY MAINTENANCE WORKER	9	869-1323	01	01	02
			<u>02</u>	<u>02</u>	<u>02</u>

CITY OF BIG SPRING

CEMETERY PERMANENT CARE FUND

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

Beginning in fiscal year 2003-04, no revenues from lot sales or monument privileges will be transferred to the Permanent Care Fund. It is anticipated that the restricted corpus balance will remain at \$351,512 at September 30, 2010.

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
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Restricted Fund Balance	\$351,512	\$351,512	\$351,512
<u>Receipts</u>			
Interest Income	12,790	3,600	4,000
Total Current Receipts	12,790	3,600	4,000
Total Funds Available	364,302	355,112	355,512
<u>Transfers-Out</u>			
Cemetery Fund	12,790	3,600	4,000
Total Transfers-Out	12,790	3,600	4,000
Increase (Decrease) in Fund Balance	0	0	0
Ending Restricted Fund Balance	\$351,512	\$351,512	\$351,512

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
INTEREST INCOME			
4602 INTEREST INCOME	12,790	3,600	4,000
** CATEGORY TOTALS	<u>12,790</u>	<u>3,600</u>	<u>4,000</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	12,790	3,600	4,000

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
58- TRANSFERS/OTHER FUNDS			
5817 TRANSFER TO CEMETERY FUND	12,790	3,600	4,000
** CATEGORY TOTALS	<u>12,790</u>	<u>3,600</u>	<u>4,000</u>
*** DEPARTMENT TOTALS	=====12,790	=====3,600	=====4,000

CITY OF BIG SPRING

CAPITAL REPLACEMENT FUND

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

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

No loans to other funds are included in the 2009-10 budget.

**CAPITAL REPLACEMENT FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Balance	\$805,068	\$1,101,324	\$785,281
<u>Receipts</u>			
General Fund	41,464	46,334	37,620
Utility Fund	301,773	227,668	228,348
Motel Tax Fund	35,377	35,377	8,844
EMS Fund	0	3,295	39,541
Interest Income	25,612	7,200	10,000
Other Income	5,530	7,500	15,000
Total Current Receipts	409,756	327,374	339,353
Total Funds Available	1,214,824	1,428,698	1,124,634
<u>Expenditures</u>			
Loans to Utility Fund	113,500	350,000	0
Loans to General Fund	0	102,357	0
Loan to EMS	0	174,610	0
Total Expenditures	113,500	626,967	0
<u>Transfers Out</u>			
Cemetery Fund	0	16,450	0
Total Transfers Out	0	16,450	0
Total Budgeted Expenditures	113,500	643,417	0
Increase (Decrease) in Fund Balance	296,256	(316,043)	339,353
Ending Fund Balance	\$1,101,324	\$785,281	\$1,124,634

**CAPITAL REPLACEMENT FUND
REVENUE BY SOURCE
2009-10**

<u>Source</u>	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
2002-03 WWTP Improvements	\$47,121	\$0	\$0
2003-04 Digester & Birdwell Lift Station	42,347	42,347	0
2003-04 Decant Basins	82,512	27,504	0
2004-05 Water Treatment Plant Projects	25,476	25,476	23,353
2004-05 North Final Clarifier	32,097	32,097	32,097
2005-06 WWTP Renovations	62,275	62,275	62,275
2006-07 WTP Improvements	5,661	5,661	5,661
2007-08 WTP & WWTP Renovations	4,284	25,703	25,703
2008-09 WTP & WWTP Renovations	0	6,605	79,259
Caterpillar Dozer	17,047	0	0
Comanche Trail Park Restrooms	4,529	4,529	4,152
Comanche Trail Golf Carts	19,888	34,087	18,612
Spring Recirculation Pump	35,377	35,377	8,844
Greens Mower	0	5,348	9,168
Chemical Sprayer	0	2,370	5,688
Ambulances and Jaws of Life	0	3,295	39,541
Interest Income	25,612	7,200	10,000
Auction Proceeds	5,530	7,500	15,000
TOTAL	\$409,756	\$327,374	\$339,353

**CAPITAL REPLACEMENT FUND
EXPENDITURES BY DEPARTMENT
2009-10**

<u>Loans</u>	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Treatment Plant Renovations	\$113,500	\$350,000	\$0
Greens Mower	0	25,491	0
Chemical Sprayer	0	25,116	0
Golf Carts	0	51,750	0
Ambulances and Jaws of Life	0	174,610	0
Total Loans	113,500	626,967	0
 <u>Transfers Out</u>			
Cemetery Fund - Deck Mower	0	16,450	0
Total Transfers Out	0	16,450	0
 TOTAL EXPENDITURES	 \$113,500	 \$643,417	 \$0

**2007 GENERAL OBLIGATION BONDS - CONSTRUCTION FUND
STREET RECONSTRUCTION
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Restricted Fund Balance	\$9,442,017	\$8,385,562	\$947,230
<u>Receipts</u>			
Interest Income	307,855	57,000	10,000
Total Receipts	307,855	57,000	10,000
Total Funds Available	9,749,872	8,442,562	957,230
<u>Expenditures</u>			
Paved Streets	659,311	6,500,000	957,230
Utility Lines	704,999	995,332	0
Total Budgeted Expenditures	1,364,310	7,495,332	957,230
Increase (Decrease) in Fund Balance	(1,056,455)	(7,438,332)	(947,230)
Ending Restricted Fund Balance	\$8,385,562	\$947,230	\$0

FUND: 355- 2007 G.O. STREETS

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
INTEREST INCOME			
4602 INTEREST INCOME	307,855	57,000	10,000
** CATEGORY TOTALS	<u>307,855</u>	<u>57,000</u>	<u>10,000</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	307,855	57,000	10,000

FUND: 355- 2007 G.O. STREETS

DIV: 022- HIGHWAYS AND STREETS

DEPT: 321 STREET RECONSTRUCTION

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
62- BUILDINGS & STRUCTURES			
6218 PAVED STREETS	659,311	6,500,000	957,230
** CATEGORY TOTALS	<u>659,311</u>	<u>6,500,000</u>	<u>957,230</u>
63- EQUIPMENT			
6316 DISTRIBUTION LINES	704,999	995,332	0
** CATEGORY TOTALS	<u>704,999</u>	<u>995,332</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 1,364,310	<u>=====</u> 7,495,332	<u>=====</u> 957,230

**2007 GENERAL OBLIGATION BONDS - CONSTRUCTION FUND
SPORTS COMPLEX
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Restricted Fund Balance	\$5,195,690	\$3,633,983	\$0
<u>Receipts</u>			
Interest Income	170,159	28,000	0
Total Receipts	170,159	28,000	0
Total Funds Available	5,365,849	3,661,983	0
<u>Expenditures</u>			
Capital Outlay	1,731,866	3,661,983	0
Total Budgeted Expenditures	1,731,866	3,661,983	0
Increase (Decrease) in Fund Balance	(1,561,707)	(3,633,983)	0
Ending Restricted Fund Balance	\$3,633,983	\$0	\$0

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
INTEREST INCOME			
4602 INTEREST INCOME	170,159	28,000	0
** CATEGORY TOTALS	<u>170,159</u>	<u>28,000</u>	<u>0</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	170,159	28,000	0

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

DEPT: 373 SPORTS COMPLEX

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
62- BUILDINGS & STRUCTURES			
6226 MISCELLANEOUS STRUCTURES	1,731,866	3,661,983	0
** CATEGORY TOTALS	<u>1,731,866</u>	<u>3,661,983</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 1,731,866	<u>=====</u> 3,661,983	<u>=====</u> 0

**2007 CERTIFICATES OF OBLIGATION - CONSTRUCTION FUND
ANIMAL SHELTER ANNEX
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Restricted Fund Balance	\$427,667	\$202,224	\$0
<u>Receipts</u>			
Interest Income	14,548	2,400	0
Other Income	5,434	0	0
Total Receipts	19,982	2,400	0
<u>Transfers In</u>			
General Fund	0	13,192	0
Total Funds Available	447,141	217,816	0
<u>Expenditures</u>			
Capital Outlay	245,425	217,816	0
Total Budgeted Expenditures	245,425	217,816	0
Increase (Decrease) in Fund Balance	(225,443)	(202,224)	0
Ending Restricted Fund Balance	\$202,224	\$0	\$0

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
INTEREST INCOME			
4602 INTEREST INCOME	14,548	2,400	0
** CATEGORY TOTALS	<u>14,548</u>	<u>2,400</u>	<u>0</u>
SERVICE FEES FROM OTHER FUNDS			
4810 TRANSFER FROM GENERAL FUND	0	13,192	0
** CATEGORY TOTALS	<u>0</u>	<u>13,192</u>	<u>0</u>
MISCELLANEOUS			
4905 OTHER INCOME	5,434	0	0
** CATEGORY TOTALS	<u>5,434</u>	<u>0</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 19,982	<u>=====</u> 15,592	<u>=====</u> 0

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

DEPT: 242 ANIMAL SHELTER CONST.

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
62- BUILDINGS & STRUCTURES			
6200 BUILDINGS	245,425	217,816	0
** CATEGORY TOTALS	<u>245,425</u>	<u>217,816</u>	<u>0</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	245,425	217,816	0

**2007 CERTIFICATES OF OBLIGATION - CONSTRUCTION FUND
ELEVATED WATER RESERVOIR
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Restricted Fund Balance	\$586,233	\$142,177	\$0
<u>Receipts</u>			
Interest Income	20,245	3,327	0
Total Receipts	20,245	3,327	0
Total Funds Available	622,234	145,504	0
<u>Expenditures</u>			
Capital Outlay	464,301	145,504	0
Total Budgeted Expenditures	464,301	145,504	0
Increase (Decrease) in Fund Balance	(444,056)	(142,177)	0
Ending Restricted Fund Balance	\$142,177	\$0	\$0

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
INTEREST INCOME			
4602 INTEREST INCOME	20,245	3,327	0
** CATEGORY TOTALS	<u>20,245</u>	<u>3,327</u>	<u>0</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	20,245	3,327	0

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

DEPT: 706 RESERVOIR PROJECT

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
63- EQUIPMENT			
6316 DISTRIBUTION LINES	464,301	145,504	0
** CATEGORY TOTALS	<u>464,301</u>	<u>145,504</u>	<u>0</u>
*** DEPARTMENT TOTALS	=====	=====	=====
	464,301	145,504	0

WATER PARK FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10

	<u>ACTUAL</u> 2007-08	<u>ESTIMATED</u> 2008-09	<u>PROPOSED</u> 2009-10
Beginning Restricted Fund Balance	\$0	\$0	\$0
<u>Receipts</u>			
Bond Proceeds	0	0	4,200,000
Interest Income	<u>0</u>	<u>0</u>	<u>5,000</u>
Total Receipts	0	0	4,205,000
Total Funds Available	0	0	4,205,000
<u>Expenditures</u>			
Bond Issuance Costs	0	0	110,000
Capital Outlay	<u>0</u>	<u>0</u>	<u>350,000</u>
Total Budgeted Expenditures	0	0	460,000
Increase (Decrease) in Fund Balance	0	0	3,745,000
Ending Restricted Fund Balance	\$0	\$0	\$3,745,000

**LAW ENFORCEMENT CENTER FUND
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Restricted Fund Balance	\$0	\$0	\$0
<u>Receipts</u>			
Interest Income	0	0	1,000
Transfers from Correctional Center Fund	0	0	1,700,000
Total Receipts	0	0	1,701,000
Total Funds Available	0	0	1,701,000
<u>Expenditures</u>			
Capital Outlay	0	0	75,000
Total Budgeted Expenditures	0	0	75,000
Increase (Decrease) in Fund Balance	0	0	1,626,000
Ending Restricted Fund Balance	\$0	\$0	\$1,626,000

CITY OF BIG SPRING

UTILITY FUND

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

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

- Operating fund balances are those undesignated and unencumbered funds that are available for unexpected or emergency expenditures during the year. These balances are not appropriated but are utilized as needed and approved by the City Council.
- Operating fund reserves are funds that have been established by the financial master plan adopted by the City Council in 1980. The master plan designates that an amount equal to ten percent (10%) of the annual operating expenditures be set aside in the operating fund reserve account at the end of the year. The 2009-10 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 \$180,000 at September 30, 2010. The 2009-10 budget includes capital expenses of \$300,000 to be funded through this restricted escrow account for water line replacement (\$100,000), effluent filter rehab (\$125,000) and completion of south final clarifier and trickling filter rehab (\$75,000). The remaining \$60,000 capital expenditures for 2 utility crew pickups will be funded with proceeds from the lease purchase program.

CITY OF BIG SPRING

UTILITY FUND

(continued)

Included in the Utility Fund are transfers-out to debt service funds for the 2002 refunding bond series and the 2007 Certificates of Obligation. The Utility Fund also reimburses the General Fund an administrative fee for services provided by other city departments. This fee is determined by a study prepared by an independent consultant and is budgeted at \$477,024 for this fiscal year. This budget includes an increase in salaries and benefits totaling \$81,185, which will be a 3% cost of living adjustment (COLA) for all employees and a merit increase for approximately 50% of the employees.

The City purchases all water treated and used by the City from the Colorado River Municipal Water District (CRMWD) pursuant to a contract that was executed in 1964 and renewed in 1982. Cost of water purchased by the City is recalculated each year by CRMWD and the charge is adjusted on October 1st of each year. It is anticipated that the City's cost of water purchases will increase by \$175,000, or slightly over 6%, in fiscal year 2009-10. This increase will be passed through to the City's water customers through a \$1.75 per month increase in the base rate. The residential wastewater base rate will increase by \$1.25 and commercial base rate will increase by \$3.25.

UTILITY FUND
SUMMARY OF RECEIPTS AND EXPENSES
2009-10

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Unrestricted Fund Equity	\$802,494	\$797,981	\$640,610
Beginning Restricted Fund Equity	482,307	413,360	344,360
<u>Receipts</u>			
Water	6,390,849	6,750,000	6,925,000
Sewer Revenue	2,667,143	2,650,000	3,000,000
Service & Penalty Charges	181,753	256,000	251,000
Utility Taps	44,703	29,000	27,000
Utility System	25,206	14,000	12,000
Other Financing Sources	132,765	666,995	60,000
Miscellaneous	30,411	13,700	14,400
Total Receipts	9,472,830	10,379,695	10,289,400
Total Funds Available	10,757,631	11,591,036	11,274,370
<u>Expenses</u>			
Personnel Services	2,315,993	2,486,484	2,572,343
Supplies and Materials	3,407,836	3,666,475	3,776,350
Maintenance of Land	705	950	950
Maintenance of Structures	306,112	260,750	242,750
Maintenance of Equipment	426,938	425,118	342,707
Contractual Services	840,229	768,507	775,221
Miscellaneous	606,913	596,794	632,024
Debt Service - Equipment	712,148	650,918	660,150
Capital Outlay	329,662	870,995	360,000
Total Expenses	8,946,536	9,726,991	9,362,495
<u>Transfers-Out</u>			
Debt Service - Bonds	599,754	599,075	597,275
Other Funds	0	280,000	140,000
Total Transfers-Out	599,754	879,075	737,275
Total Budgeted Expenses	9,546,290	10,606,066	10,099,770
Increase (Decrease) in Restricted Fund Equity	(68,947)	(69,000)	(164,000)
Increase (Decrease) in Unrestricted Fund Equity	(4,513)	(157,371)	353,630
Ending Restricted Fund Equity	413,360	344,360	180,360
Ending Unrestricted Fund Equity	\$797,981	\$640,610	\$994,240

.FUND: 405- WATER AND SEWER

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
GENERAL SALES & SERVICE				
4350	WATER SALES	6,390,849	6,750,000	6,925,000
4355	SEWAGE DISPOSAL	2,667,143	2,650,000	3,000,000
4361	LATE CHARGES	110,881	185,000	180,000
4363	SERVICE RESTORATION FEES	54,237	55,000	55,000
4364	NEW SERVICE FEES	16,635	16,000	16,000
4370	NEW WATER TAPS	35,690	22,000	20,000
4371	NEW SEWER TAPS	9,013	7,000	7,000
	** CATEGORY TOTALS	<u>9,284,448</u>	<u>9,685,000</u>	<u>10,203,000</u>
INTEREST INCOME				
4602	INTEREST INCOME	3,786	800	1,000
4607	INTEREST INCOME ESCROW	22,990	7,500	8,000
	** CATEGORY TOTALS	<u>26,776</u>	<u>8,300</u>	<u>9,000</u>
MISCELLANEOUS				
4900	CASH OVER/(SHORT)	249-	0	0
4905	OTHER INCOME	2,021-	0	0
4906	RETURNED CHECK FEES	5,450	5,000	5,000
4907	SALE OF GARBAGE BAGS	455	400	400
4915	UTILITY SYSTEM REPAIRS	106	0	0
4916	SEWER DUMPING AT WWTP	25,100	14,000	12,000
4921	OTHER FINANCING SOURCES	132,765	666,995	60,000
	** CATEGORY TOTALS	<u>161,606</u>	<u>686,395</u>	<u>77,400</u>
	*** DEPARTMENT TOTALS	<u>9,472,830</u>	<u>10,379,695</u>	<u>10,289,400</u>

**UTILITY FUND
EXPENSES BY DEPARTMENT
2009-10**

<u>Department</u>	<u>ACTUAL 2007-08</u>	<u>ESTIMATED 2008-09</u>	<u>PROPOSED 2009-10</u>
705 Water Treatment	\$1,244,821	\$1,263,221	\$1,159,104
710 Water Distribution	2,122,830	2,389,546	2,122,516
735 Customer Service	285,258	296,652	320,235
740 Wastewater Treatment	1,021,720	1,367,222	1,122,622
745 Purchasing	166,841	178,437	181,073
000 Non-Departmental	668,193	670,995	711,795
000 Transfers Out	0	280,000	140,000
000 Debt Service - Bonds	599,754	599,075	597,275
000 Debt Service - Capital Equipment	712,148	650,918	660,150
000 Water Purchases	2,724,725	2,910,000	3,085,000
TOTAL	\$9,546,290	\$10,606,066	\$10,099,770

Dept. 705 – Water Treatment

Utility Fund

The Water Treatment Plant consists of 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 accurate measurement and injection of required chemicals. This ensures maintenance of water quality within EPA and Health Department limits.

ACHIEVEMENTS

- Continued flocculator rehab project
- Completed DBP Stage 2 testing and continued LD2 testing in compliance with TCEQ rules
- Began backup backwash system and turbine pump station rehab
- Maintained 100% compliance with TCEQ primary drinking water standards

GOALS

- Complete flocculator, backwash system and turbine pump station projects
- Maintain 100% compliance with TCEQ drinking water standards
- Maintain/upgrade certification levels for all employees

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$440,740	\$456,038	\$465,334
51 – Supplies and Materials	355,154	428,400	355,900
52 – Maintenance of Land	705	500	500
53 – Maint. Of Bldgs/Structures	15,977	13,000	8,500
54 – Maintenance of Equipment	42,683	29,810	33,850
55 – Contractual Services	312,616	285,473	295,020
62 – Building & Structures	76,946	50,000	0
Total	\$1,244,821	\$1,263,221	\$1,159,104

Budget Highlights:

- 5117 – Minor Apparatus – (RB) \$2,900 for small front-cut mower
- 5119 – Chemicals – Chemicals for treatment process
- 5124 – Postage – Cost to mail annual Consumer Confidence Report
- 5322 – Maint. of Fences and Gates – (RB) Electronic security device for front gate
- 5425 – Maint. of Machinery & Tools – Maintenance costs associated with all treatment plant components and 5 remote pump stations (PB) Repairs to filter valve actuators (\$8,000)
- 5515 – Hire of Equipment – Phillips Pond sludge removal and disposal
- 5521 – Special Services - Lab analysis fees –Monthly analysis on finished water. Monthly cryptosporidium testing in accordance to TCEQ LT 2 rules.
- 6213 – Water Treatment – (RB) Rehabilitation of flocculators and sedimentation basins - CRF

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	263,980	252,636	273,179
5021 TERMINATION PAY	0	20,485	13,000
5022 VACATION BUY BACK	1,943	2,467	2,000
5035 OVERTIME	38,141	37,000	30,000
5045 LONGEVITY	12,926	14,073	13,836
5050 RETIREMENT	37,748	42,376	43,303
5055 STANDBY PAY	5,400	7,638	7,800
5060 GROUP INSURANCE	38,400	37,561	38,861
5065 WORKERS' COMPENSATION	14,274	13,827	14,034
5070 RETIREMENT-DEFERRED COMP	17,851	18,111	18,008
5075 LIFE & DISABILITY INSURANCE	6,040	5,753	7,157
5080 MEDICARE	3,298	3,589	3,364
5085 UNEMPLOYMENT TAXES	739	522	792
** CATEGORY TOTALS	<u>440,740</u>	<u>456,038</u>	<u>465,334</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	3,948	3,000	3,000
5112 FOOD SUPPLIES	261	200	200
5114 WEARING APPAREL	2,628	2,700	2,700
5116 GASOLINE, OIL, & GREASE	8,719	5,200	6,200
5117 MINOR APPARATUS	8,827	11,500	8,000
5118 JANITORIAL SUPPLIES	722	900	900
5119 CHEMICALS	251,908	300,000	230,000
5123 OTHER SUPPLIES	397	700	700
5124 POSTAGE	3,862	4,200	4,200
5128 UTILITIES	73,882	100,000	100,000
** CATEGORY TOTALS	<u>355,154</u>	<u>428,400</u>	<u>355,900</u>
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	705	500	500
** CATEGORY TOTALS	<u>705</u>	<u>500</u>	<u>500</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	2,039	1,500	2,000
5313 MAINT. OF TREATMENT PLANTS	8,938	5,000	5,000
5317 MAINT. OF STANDPIPES & RESERV	0	5,000	1,000

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
53- MAINTENANCE BUILDINGS & STRUCTURES			
5322 MAINTENANCE OF FENCES & GATES	5,000	1,500	500
** CATEGORY TOTALS	<u>15,977</u>	<u>13,000</u>	<u>8,500</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	3,547	7,000	7,000
5413 MAINTENANCE OF FIRE APPARATUS	168	150	150
5415 MAINTENANCE OF RADIOS	1,129	160	200
5417 MAINTENANCE OF MOWERS	1,883	1,000	1,000
5422 MAINT HEATING & COOLING SYSTEM	538	1,500	500
5425 MAINT. MACHINERY, TOOLS, PUMPS	35,418	20,000	25,000
** CATEGORY TOTALS	<u>42,683</u>	<u>29,810</u>	<u>33,850</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,890	2,700	2,700
5515 HIRE OF EQUIPMENT	25,840	26,000	26,000
5520 INSURANCE	3,612	3,400	3,920
5521 SPECIAL SERVICES	32,466	25,000	36,500
5521-05 SPECIAL SERVICES-ENGINEERS	4,379	10,000	5,000
5521-14 SPECIAL SERVICES-TCEQ	5,308	4,573	4,600
5525 ADVERTISING	220	200	200
5530 TRAVEL EXPENSE	2,031	1,500	2,900
5540 DUES & SUBSCRIPTIONS	0	0	300
5541 PERMITS, LICENSES, TESTING FEES	827	600	900
5550 ELECTRICITY	233,135	210,000	210,000
5555 EDUCATION & TRAINING	0	0	600
5560 GAS FOR HEATING	1,908	1,500	1,400
** CATEGORY TOTALS	<u>312,616</u>	<u>285,473</u>	<u>295,020</u>
62- BUILDINGS & STRUCTURES			
6213 WATER TREATMENT	76,946	50,000	0
** CATEGORY TOTALS	<u>76,946</u>	<u>50,000</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>=====</u> 1,244,821	<u>=====</u> 1,263,221	<u>=====</u> 1,159,104

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 705 WATER TREATMENT

ACTUAL	ESTIMATED	PROPOSED
2007-2008	2008-2009	2009-2010

PERSONNEL SCHEDULE

	PAY	BEGINNING			
	GRADE	PAY	2007-2008	2008-2009	2009-2010
WATER & WASTEWATER MANAGER	22	1824-2776	01	01	01
WATER TREATMENT SUPERVISOR	19	1424-2168	01	01	01
SR. PLANT OPERATOR	14	1113-1693	01	01	01
PLANT OPERATOR	13	1059-1612	05	05	04
WATER PLANT TECHNICIAN	12	1008-1534	01	01	01
			09	09	08

Dept. 710 – Distribution and Collection

Utility Fund

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

ACHIEVEMENTS

- Continued to realize a reduction in water main breaks due to our water main replacement program
- Acquired and completed updates on hand drawn water system maps
- Resumed ten year and zero consumption change-out programs and increased meter inventory accuracy by conducting surveys of the system

GOALS

- Continue GPS mapping program on the city infrastructure to be used for long-term record keeping and accuracy
- Continue the water line construction program throughout the city
- Continue large meter testing program to insure high volume customer's meters are tested on an annual basis to insure accuracy
- Identify and initiate sewer manhole installation and rehabilitation where problems exist

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$1,146,032	\$1,248,942	\$1,303,765
51 – Supplies and Materials	145,102	126,725	139,400
53 – Maint. of Bldg./Structures	272,021	230,250	215,250
54 – Maint. of Equipment	290,801	264,200	212,715
55 – Contractual Services	83,260	94,934	86,386
56 – Judgments & Damages	27,655	7,500	5,000
63 – Equipment	139,254	100,000	100,000
64 – Vehicles	18,706	316,995	60,000
Total	\$2,122,830	\$2,389,546	\$2,122,516

Budget Highlights:

- 5010 – Salaries – (RB) Additional 3-man crew for water line replacement program
- 5110 – Office Supplies – (RB) New laptop computer (\$2,000) one desk top computer (\$975)
- 5419 – Maint. of Pipelines – Cost of materials for leak repairs
- 5515 – Hire of Equipment – Annual backhoe leases (RB) Excavator and crane services Heavy shoring boxes.
- 6316 – Distribution Lines – Annual line replacement program
- 6401 – Vehicles – (PB) 2 pickups (\$60,000)
- 6404 – Heavy Equipment – (RB) Sewer Jet/Vacuum Truck (\$316,995)

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	687,353	719,123	799,539
5015 AUTO ALLOWANCE	6,025	6,600	7,200
5021 TERMINATION PAY	683	790	1,200
5022 VACATION BUY BACK	3,771	4,103	4,700
5035 OVERTIME	105,613	130,000	80,000
5045 LONGEVITY	8,242	9,230	13,382
5050 RETIREMENT	95,466	116,052	122,552
5055 STANDBY PAY	13,025	19,208	19,500
5060 GROUP INSURANCE	118,906	125,175	131,065
5065 WORKERS' COMPENSATION	32,378	35,758	37,324
5070 RETIREMENT-DEFERRED COMP	45,012	50,255	50,963
5075 LIFE & DISABILITY INSURANCE	15,091	16,724	20,256
5080 MEDICARE	11,845	13,696	13,411
5085 UNEMPLOYMENT TAXES	2,620	2,228	2,673
** CATEGORY TOTALS	<u>1,146,032</u>	<u>1,248,942</u>	<u>1,303,765</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	8,813	6,975	4,000
5112 FOOD SUPPLIES	784	700	700
5114 WEARING APPAREL	11,494	13,000	13,000
5116 GASOLINE, OIL, & GREASE	104,324	76,500	92,000
5117 MINOR APPARATUS	14,821	25,000	25,000
5118 JANITORIAL SUPPLIES	1,986	1,500	1,500
5119 CHEMICALS	520	500	800
5123 OTHER SUPPLIES	2,013	2,100	2,100
5124 POSTAGE	347	450	300
** CATEGORY TOTALS	<u>145,102</u>	<u>126,725</u>	<u>139,400</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	291	250	250
5314 MAINTENANCE OF SANITARY SEWERS	13,863	30,000	15,000
5318 MAINT. PAVED & UNPAVED STREETS	257,867	200,000	200,000
** CATEGORY TOTALS	<u>272,021</u>	<u>230,250</u>	<u>215,250</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	35	500	165

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
54- MAINTENANCE OF EQUIPMENT				
5412	VEHICLE MAINTENANCE	122,621	100,000	95,000
5413	FIRE APPARATUS	0	0	50
5415	RADIO	3,656	1,200	1,000
5419	MAINTENANCE OF PIPE LINES	77,376	120,000	75,000
5420	METERS AND SETTINGS	84,954	40,000	40,000
5425	MAINT. MACHINERY, TOOLS, PUMPS	2,158	2,500	1,500
	** CATEGORY TOTALS	<u>290,800</u>	<u>264,200</u>	<u>212,715</u>
55- CONTRACTUAL SERVICES				
5511	COMMUNICATIONS	5,456	5,200	5,200
5515	HIRE OF EQUIPMENT	51,592	70,000	65,000
5520	INSURANCE	6,003	10,005	8,505
5521	SPECIAL SERVICES	3,438	3,339	3,000
5521-05	SPECIAL SERVICES-ENGINEERS	11,351	2,500	0
5525	ADVERTISING	154	0	0
5530	TRAVEL EXPENSE	3,115	3,000	3,000
5540	DUES & SUBSCRIPTIONS	200	217	200
5541	PERMITS, LICENSES, TESTING FEES	1,541	373	981
5555	EDUCATION & TRAINING	410	300	500
	** CATEGORY TOTALS	<u>83,260</u>	<u>94,934</u>	<u>86,386</u>
56- SUNDRY CHARGES				
5616	JUDGEMENTS & DAMAGES	27,655	7,500	5,000
	** CATEGORY TOTALS	<u>27,655</u>	<u>7,500</u>	<u>5,000</u>
63- EQUIPMENT				
6316	DISTRIBUTION LINES	139,254	100,000	100,000
	** CATEGORY TOTALS	<u>139,254</u>	<u>100,000</u>	<u>100,000</u>
64- VEHICLES				
6401	MOTOR VEHICLES	18,706	0	60,000
6404	HEAVY EQUIPMENT	0	316,995	0
	** CATEGORY TOTALS	<u>18,706</u>	<u>316,995</u>	<u>60,000</u>

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 710 DISTRIBUTION & COLLECTION

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
*** DEPARTMENT TOTALS	2,122,830	2,389,546	2,122,516

	PAY GRADE	PERSONNEL SCHEDULE			
		BEGINNING PAY	2007-2008	2008-2009	2009-2010
ASSISTANT CITY MANAGER	25	2453-3733	01	01	01
D & C MANAGER	22	1824-2776	01	01	01
D & C SUPERINTENDENT	19	1424-2168	01	01	01
UTILITY CONST. SUPERVISOR	16	1228-1869	01	01	01
SR. UTILITY SERVICE WORKER	12	1008-1534	09	08	08
ADMINISTRATIVE ASSISTANT	12	1008-1534	01	01	01
ADMINISTRATIVE TECHNICIAN	10	913-1390	01	01	01
UTILITY SERVICE WORKER	9	869-1323	09	12	12
			24	26	26

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 environmental fee. Department personnel are responsible for reading service meters, computing and sending bills and collection and posting of payments.

ACHIEVEMENTS

- Worked with Distribution and Collection to clean-up meters and inventory
- Educated new employees on customer service and water department procedures

GOALS

- Continue to work with Distribution and Collection to insure all meters are maintained and working properly
- Establish internet payment process
- Implement automated credit card payments by phone
- Provide the best customer service available

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$213,294	\$218,132	\$239,934
51 – Supplies and Materials	53,245	56,300	56,850
54 – Maintenance of Equipment	12,905	19,550	19,790
55 – Contractual Services	5,814	2,670	3,661
Total	\$285,258	\$296,652	\$320,235

Budget Highlights:

5110 – Office Supplies – (RB) New credit card machine (\$450) laser printer (\$700) 2 desk top computers (\$1,950)

5411 – Maintenance Furniture & Fixtures – (RB) Utility & Cash collection service orders (\$8,490) Meter Reading System (\$7,150) IBM Printer (\$1,800)

5521 – Special Services – Collection agency fees and bee extermination

FUND: 405- WATER AND SEWER

DIV: 002- FINANCE

DEPT: 735 WATER OFFICE-CUSTOMER SVC

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	148,837	149,184	165,559
5021 TERMINATION PAY	1,197	681	0
5022 VACATION BUY BACK	762	1,472	2,000
5035 OVERTIME	753	300	300
5045 LONGEVITY	3,009	2,793	3,062
5050 RETIREMENT	17,994	19,526	22,674
5060 GROUP INSURANCE	22,688	26,348	27,000
5065 WORKERS' COMPENSATION	3,117	3,093	3,106
5070 RETIREMENT-DEFERRED COMP	8,571	8,447	9,418
5075 LIFE & DISABILITY INSURANCE	3,530	3,483	3,743
5080 MEDICARE	2,268	2,281	2,478
5085 UNEMPLOYMENT TAXES	568	524	594
** CATEGORY TOTALS	213,294	218,132	239,934
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	10,154	11,950	9,000
5112 FOOD SUPPLIES	399	400	400
5114 WEARING APPAREL	413	750	750
5116 GASOLINE, OIL, & GREASE	9,158	6,500	8,000
5117 MINOR APPARATUS	974	1,000	1,000
5124 POSTAGE	31,672	35,000	37,000
5126 MERCHANDISE FOR SALES	475	700	700
** CATEGORY TOTALS	53,245	56,300	56,850
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	8,697	17,000	17,440
5412 VEHICLE MAINTENANCE	3,332	2,000	2,000
5415 MAINTENANCE OF RADIOS	800	450	250
5420 MAINT. OF METERS AND SETTINGS	76	100	100
** CATEGORY TOTALS	12,905	19,550	19,790
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,503	1,700	1,700
5520 INSURANCE	955	715	785
5521 SPECIAL SERVICES	2,629	100	300
5530 TRAVEL EXPENSE	41	0	600

FUND: 405- WATER AND SEWER

DIV: 002- FINANCE

DEPT: 735 WATER OFFICE-CUSTOMER SVC

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
55- CONTRACTUAL SERVICES			
5540 DUES AND SUBSCRIPTIONS	65	130	130
5541 PERMITS, LICENSES, & TESTING FEES	482	0	96
5555 EDUCATION AND TRAINING	140	25	50
** CATEGORY TOTALS	<u>5,814</u>	<u>2,670</u>	<u>3,661</u>
*** DEPARTMENT TOTALS	<u>285,258</u>	<u>296,652</u>	<u>320,235</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
CUSTOMER SERVICE SUPERVISOR	16	1228-1869	01	01	01
UTILITY BILLING TECHNICIAN	12	1008-1534	01	01	01
CUSTOMER SERVICE TECHNICIAN	12	1008-1534	02	01	01
CUSTOMER SERVICE CLERK	10	913-1390	02	02	02
METER READER	9	869-1323	02	01	01
			<u>08</u>	<u>06</u>	<u>06</u>

Dept. 740 – Wastewater Treatment

Utility Fund

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

ACHIEVEMENTS

- Rehab of South Final Clarifier and West Trickling Filter System
- Rehab of plant water pump station
- Completed state permit renewal process
- Worked with TCEQ on sewer system overflow initiative

GOALS

- Rehab Effluent Filters
- Renovate Operations Building
- Rehab Dora Roberts and Village by the Spring lift stations and digester transfer pump
- Repair aeration transmission line
- Maintain 100% compliance with TCEQ rules and regulations

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$418,656	\$461,462	\$457,977
51 – Supplies and Materials	126,210	139,950	133,400
53 – Maint. of Bldgs/Structures	17,350	17,000	18,500
54 – Maintenance of Equipment	75,712	104,280	71,650
55 – Contractual Services	289,036	240,530	241,095
62 – Building & Structures	94,756	360,000	200,000
63 – Equipment	0	44,000	0
Total	\$1,021,720	\$1,367,222	\$1,122,622

Budget Highlights:

- 5119 – Chemicals – Chemicals used in the treatment process
- 5412 – (RB) Repairs to portable 6” pump (\$5,600) Repairs to tractor for sludge removal (\$7,500)
- 5521 – Special Services – Outside testing and analysis of samples
- 5521-05 – Special Services-Engineering – (RB) State permit renewal process for WWTP discharge (\$8,500)
- 6213 – Treatment Plants – (RB) 80% construction phase of South Final Clarifier and Trickling Filter Rehab (CRF-\$300,000) 100% plant water pump station renovation (Reserves - \$60,000) (PB) Completion of South Final Clarifier and Trickling filter project (\$75,000) Effluent filters rehab (\$125,000)
- 6311 – Machinery and Equipment – (RB) Main lift pump #4 replacement (Reserves \$44,000)

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	244,714	248,636	275,905
5021 TERMINATION PAY	2,285	10,736	0
5022 VACATION BUY BACK	1,654	1,642	1,800
5035 OVERTIME	46,994	60,000	40,000
5045 LONGEVITY	6,426	8,577	7,293
5050 RETIREMENT	35,794	42,238	42,512
5055 STANDBY PAY	3,763	5,850	5,850
5060 GROUP INSURANCE	40,355	43,399	44,821
5065 WORKERS' COMPENSATION	8,714	10,153	8,633
5070 RETIREMENT-DEFERRED COMP	16,908	18,420	18,230
5075 LIFE & DISABILITY INSURANCE	5,768	5,979	7,245
5080 MEDICARE	4,449	5,079	4,797
5085 UNEMPLOYMENT TAXES	832	753	891
** CATEGORY TOTALS	<u>418,656</u>	<u>461,462</u>	<u>457,977</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,624	500	1,000
5112 FOOD SUPPLIES	110	150	150
5114 WEARING APPAREL	3,662	2,500	3,000
5116 GASOLINE, OIL, & GREASE	12,982	8,100	10,000
5117 MINOR APPARATUS	4,389	3,500	3,500
5118 JANITORIAL SUPPLIES	1,008	600	600
5119 CHEMICALS	88,953	95,000	85,000
5122 BOTANICAL & AGRICULTURAL	0	0	300
5123 OTHER SUPPLIES	738	600	800
5124 POSTAGE	12	0	50
5128 UTILITIES	12,732	29,000	29,000
** CATEGORY TOTALS	<u>126,210</u>	<u>139,950</u>	<u>133,400</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	2,770	2,000	3,000
5313 MAINT. OF TREATMENT PLANTS	14,580	15,000	15,000
5322 FENCES AND GATES	0	0	500
** CATEGORY TOTALS	<u>17,350</u>	<u>17,000</u>	<u>18,500</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINTENANCE FURNITURE & FIXTUR	185	0	0

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	9,823	18,000	10,000
5413 MAINT OF FIRE APPARATUS	100	0	150
5415 MAINTENANCE OF RADIOS	475	280	200
5417 MAINTENANCE OF MOWERS	822	1,000	1,000
5422 MAINT HEATING & COOLING SYSTEM	150	0	300
5425 MAINT. MACHINERY, TOOLS, PUMPS	64,157	85,000	60,000
** CATEGORY TOTALS	<u>75,712</u>	<u>104,280</u>	<u>71,650</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	2,646	2,500	2,500
5515 HIRE OF EQUIPMENT	7,331	1,700	1,000
5520 INSURANCE	2,093	1,615	2,215
5521 SPECIAL SERVICES	20,078	18,000	18,000
5521-05 SPECIAL SERVICES-ENGINEERS	5,442	2,500	2,500
5521-14 SPECIAL SERVICES-TCEQ	17,965	18,965	19,000
5530 TRAVEL EXPENSE	1,128	2,500	2,730
5540 DUES & SUBSCRIPTIONS	60	150	150
5541 PERMITS, LICENSES, TESTING FEES	857	600	900
5550 ELECTRICITY	227,987	190,000	190,000
5555 EDUCATION & TRAINING	0	0	100
5560 GAS FOR HEATING	3,449	2,000	2,000
** CATEGORY TOTALS	<u>289,036</u>	<u>240,530</u>	<u>241,095</u>
62- BUILDINGS & STRUCTURES			
6213 TREATMENT PLANTS	94,756	360,000	200,000
** CATEGORY TOTALS	<u>94,756</u>	<u>360,000</u>	<u>200,000</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	44,000	0
** CATEGORY TOTALS	<u>0</u>	<u>44,000</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>1,021,720</u>	<u>1,367,222</u>	<u>1,122,622</u>

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 740 WASTEWATER TREATMENT

ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
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PERSONNEL SCHEDULE

	PAY	PERSONNEL SCHEDULE			
	GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
WASTEWATER TREAT.PLANT SUPER.	19	1424-2168	01	01	01
SR. PLANT OPERATOR	14	1113-1693	02	02	02
WWTP PLANT OPERATOR	12	1008-1534	04	04	04
PLANT OPERATOR	13	1059-1612	03	03	03
			10	10	10

Dept. 745 – Material Control

Utility Fund

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

ACHIEVEMENTS

- Revised Purchasing Policy and Procedures Manual
- Installed a new A/C and heating system in the office area
- Introduced online auctioning of the City's surplus vehicles and equipment

GOALS

- Implement electronic purchase order system
- Continue using online auctions to increase city revenue on surplus vehicles and equipment
- Re-educate departments on utilization of purchasing policy and procedures

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	97,276	\$101,910	\$105,333
51 – Supplies and Materials	3,400	5,100	5,800
52 – Maintenance of Land	0	450	450
53 – Maint. of Bldg./Structures	763	500	500
54 – Maintenance of Equipment	4,836	7,278	4,702
55 – Contractual Services	60,566	63,199	64,288
Total	\$166,841	\$178,437	\$181,073

Budget Highlights:

- 5411 – Maint. Furniture & Fixtures – Annual maintenance fee on inventory system software
- 5422 – Maint. Heating and Cooling – (RB) Heating system for warehouse (\$3,000)
- 5535 – Rent – Rental contract with Airpark for lease of warehouse

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 745 MATERIAL CONTROL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	62,689	62,934	65,293
5015 AUTO ALLOWANCE	3,013	3,300	3,600
5022 VACATION BUY BACK	339	717	350
5035 OVERTIME	1,085	2,000	1,500
5045 LONGEVITY	284	429	733
5050 RETIREMENT	7,832	9,083	9,948
5055 STANDBY PAY	2,625	3,900	3,900
5060 GROUP INSURANCE	9,000	9,158	9,000
5065 WORKERS' COMPENSATION	4,152	3,725	3,941
5070 DEFERRED COMP	3,701	3,929	4,137
5075 LIFE & DISABILITY INSURANCE	1,396	1,506	1,644
5080 MEDICARE	974	1,103	1,089
5085 UNEMPLOYMENT COMPENSATION	186	126	198
** CATEGORY TOTALS	<u>97,276</u>	<u>101,910</u>	<u>105,333</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,343	2,000	2,500
5112 FOOD SUPPLIES	60	50	50
5114 WEARING APPAREL	338	450	450
5116 GASOLINE, OIL AND GREASE	185	200	250
5117 MINOR APPARATUS	473	100	250
5123 OTHER SUPPLIES	2,351-	0	0
5124 POSTAGE	154	200	200
5128 UTILITIES	2,198	2,100	2,100
** CATEGORY TOTALS	<u>3,400</u>	<u>5,100</u>	<u>5,800</u>
52- MAINTENANCE OF LAND			
5210 LAND MAINTENANCE	0	450	450
** CATEGORY TOTALS	<u>0</u>	<u>450</u>	<u>450</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	763	500	500
** CATEGORY TOTALS	<u>763</u>	<u>500</u>	<u>500</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. OF FURNITURE & FIXTURES	1,622	1,703	1,877

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 745 MATERIAL CONTROL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
54- MAINTENANCE OF EQUIPMENT			
5412 MAINTENANCE OF VEHICLES	1,770	1,000	1,000
5413 FIRE APPARATUS	217	75	75
5422 MAINT HEATING & COOLING SYSTEM	0	3,000	250
5425 MAINTENANCE OF MACHINERY	1,227	1,500	1,500
** CATEGORY TOTALS	<u>4,836</u>	<u>7,278</u>	<u>4,702</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,676	1,600	1,600
5520 INSURANCE	87	25	122
5521 SPECIAL SERVICES	104	0	0
5525 ADVERTISING	562	800	800
5530 TRAVEL EXPENSE	0	1,200	2,000
5535 RENT	42,224	44,824	44,824
5540 DUES & SUBSCRIPTIONS	150	200	200
5541 PERMITS, LICENSES, TESTING FEES	631	0	192
5550 ELECTRICITY	8,978	10,500	10,500
5555 EDUCATION AND TRAINING	0	50	50
5560 GAS FOR HEATING	6,154	4,000	4,000
** CATEGORY TOTALS	<u>60,566</u>	<u>63,199</u>	<u>64,288</u>
*** DEPARTMENT TOTALS	<u>166,841</u>	<u>178,437</u>	<u>181,073</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
PURCHASING AGENT	19	1424-2168	01	01	01
INVENTORY SPECIALIST	10	913-1390	01	01	01
			02	02	02

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

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

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
51 – Supplies and Materials	\$2,724,725	\$2,910,000	\$3,085,000
55 – Contractual Services	88,934	81,701	84,771
56 – Miscellaneous	579,258	589,294	627,024
Total	\$3,392,917	\$3,580,995	\$3,796,795

Budget Highlights:

5128 – Utilities – (PB) Water purchases include a 6% increase

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

FUND: 405- WATER AND SEWER

DIV: 021- PUBLIC WORKS

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
51- SUPPLIES & MATERIALS			
5128 UTILITIES	2,724,725	2,910,000	3,085,000
** CATEGORY TOTALS	<u>2,724,725</u>	<u>2,910,000</u>	<u>3,085,000</u>
55- CONTRACTUAL SERVICES			
5520 INSURANCE	88	1,395-	1,675
5521 SPECIAL SERVICES	81,374	80,000	80,000
5521-17 BANK CHARGES	5,576	1,200	1,200
5535 RENT	1,896	1,896	1,896
** CATEGORY TOTALS	<u>88,934</u>	<u>81,701</u>	<u>84,771</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES	480,177	439,294	477,024
5643 BAD DEBT WRITE-OFF	99,081	150,000	150,000
** CATEGORY TOTALS	<u>579,258</u>	<u>589,294</u>	<u>627,024</u>
*** DEPARTMENT TOTALS	<u>3,392,917</u>	<u>3,580,995</u>	<u>3,796,795</u>

Debt Service

Utility Fund

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

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
Total Debt Service	\$712,148	\$650,918	\$660,150

Transfers to Other Funds

Utility Fund

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
Transfer to I & S 2002	\$565,297	\$547,075	\$545,275
Transfer to I & S 2007 C.O.'s	34,457	52,000	52,000
Transfer to General Fund	0	280,000	140,000
Total	\$599,754	\$879,075	\$737,275

FUND: 405- WATER AND SEWER

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
55- CONTRACTUAL SERVICES			
5521 SPECIAL SERVICES	0	0	0
** CATEGORY TOTALS	<u>0</u>	<u>0</u>	<u>0</u>
57- DEBT SERVICE			
5701 DEBT SERVICE	0	0	0
5701-10 DEBT SVC-2002-03 EQUIPMENT	17,396	0	0
5701-11 DEBT SVC-2002-03 WWTP PROJECTS	47,121	0	0
5701-12 DEBT SVC-2003-04 EQUIPMENT	28,794	11,998	0
5701-13 DEBT SVC-03-04 WTP BASINS	82,512	27,504	0
5701-14 DEBT SVC-03-04 WWTP PROJECTS	42,347	42,347	0
5701-15 DEBT SVC-2004-05 EQUIPMENT	16,293	16,293	5,431
5701-16 DEBT SVC-2004-05 WTP PROJECTS	25,476	25,476	23,353
5701-17 DEBT SVC-2004-05 CLARIFIER	32,097	32,097	32,097
5701-18 DEBT SVC-05-06 WWTP PROJECTS	62,275	62,275	62,275
5701-19 DEBT SVC-05-06 SIEMENS PROJECT	314,653	314,653	314,653
5701-20 DEBT SVC-2006-07 EQUIPMENT	20,466	20,466	20,466
5701-21 DEBT SVC-2006-07 WTP PROJECTS	5,661	5,661	5,661
5701-22 DEBT SVC-07-08 WTP&WWTP IMP	4,284	25,703	25,703
5701-23 DEBT SVC-07-08 EQUIPMENT	2,753	4,129	4,129
5701-24 DEBT SVC-08-09 WTP&WWTP PROJ	0	6,605	79,259
5701-25 DEBT SVC-08-09 EQUIPMENT	0	45,411	68,116
5701-26 DEBT SVC-2009-10 EQUIPMENT	0	0	8,707
5731 INTEREST	10,020	10,300	10,300
** CATEGORY TOTALS	<u>712,148</u>	<u>650,918</u>	<u>660,150</u>
*** DEPARTMENT TOTALS	=====712,148=====	=====650,918=====	=====660,150=====

FUND: 405- WATER AND SEWER

DIV: 080- INTERGOVERNMENTAL EXPENDI

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
58- TRANSFERS/OTHER FUNDS			
5806 TRANSFER I&S 2002	565,297	547,075	545,275
5807 TNSF TO 2007 I&S CERT OF OBLIG	34,457	52,000	52,000
5809 TRANSFER TO GENERAL FUND	0	280,000	140,000
** CATEGORY TOTALS	<u>599,754</u>	<u>879,075</u>	<u>737,275</u>
*** DEPARTMENT TOTALS	=====599,754=====	=====879,075=====	=====737,275=====

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 sale of aviation fuel and maintenance of aircraft, through a contract with a fixed base operator (FBO), and lease of buildings and equipment for industrial purposes.

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

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

In addition, the Airpark Fund has a restricted investment account that was established to protect the corpus derived from the sale of a long-term lease to Oilfield Industrial Line, Inc. Interest earnings from this investment are used to supplement Airpark operations while the principal remains in the restricted investment account. At the council's discretion, the principal is occasionally used to leverage capital grant projects. The restricted escrow balance was reduced in 2008-09 for the City's matching portion on the major rebuild of the City's primary runway. The total cost of the runway project was \$7.6 million, of which Texas Department of Transportation, Aviation Division, funded \$5.9 million and the Big Spring Economic Development Corporation contributed \$800,000. The remaining portion of \$842,680 was funded through the restricted investment account. This project will result in an 11" concrete primary runway. It is estimated that the balance in the restricted investment account at the end of 2009-10 will be \$486,424.

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 2009-10 are estimated to be \$100,397. Raises for the Airpark Fund employees are budgeted at \$12,671 in 2009-10, which includes increases in salary and benefits.

AIRPARK FUND
SUMMARY OF RECEIPTS AND EXPENSES
2009-10

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Unrestricted Fund Equity	\$259,506	\$364,463	\$387,323
Beginning Restricted Fund Reserves	1,335,191	2,151,622	486,424
<u>Receipts</u>			
Rentals	742,630	730,900	740,900
Revenue From Property	91,182	70,000	76,000
Contributions	906,216	5,945,000	50,000
Other Financing Sources	34,320	28,027	26,350
Miscellaneous Revenue	51,206	9,700	11,200
Total Current Receipts	1,825,554	6,783,627	904,450
Total Funds Available	3,420,251	9,299,712	1,778,197
<u>Expenses</u>			
Personnel Services	334,947	340,128	380,027
Supplies and Materials	48,055	76,150	47,650
Maintenance of Structures	80,021	134,300	144,300
Maintenance of Equipment	34,858	31,450	29,850
Contractual Services	145,853	144,750	141,250
Sundry Charges	117,263	109,929	105,397
Debt Service	19,065	23,551	29,335
Capital Outlay	124,104	7,565,707	26,350
Total Expenses	904,166	8,425,965	904,159
Increase (Decrease) in Restricted Fund Reserves	816,431	(1,665,198)	0
Increase (Decrease) in Unrestricted Fund Equity	104,957	22,860	291
Ending Restricted Fund Reserves	2,151,622	486,424	486,424
Ending Unrestricted Fund Equity	\$364,463	\$387,323	\$387,614

FUND: 410- AIRPARK

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
INTEREST INCOME			
4602 INTEREST INCOME	49,482	8,500	10,000
** CATEGORY TOTALS	<u>49,482</u>	<u>8,500</u>	<u>10,000</u>
PROPERTIES			
4707 MINERAL LEASE	16,212	10,000	15,000
4709 LEASE OF LAND	74,970	60,000	61,000
4731 BUILDING RENTAL	741,628	730,000	740,000
4732 EQUIPMENT RENTAL	1,002	900	900
** CATEGORY TOTALS	<u>833,812</u>	<u>800,900</u>	<u>816,900</u>
MISCELLANEOUS			
4903 INSURANCE RECOVERY	1,227	0	0
4905 OTHER INCOME	447	1,200	1,200
4906 RETURNED CHECK FEES	50	0	0
4921 OTHER FINANCING SOURCES	34,320	28,027	26,350
4931 CONTRIBUTIONS	906,216	5,945,000	50,000
** CATEGORY TOTALS	<u>942,260</u>	<u>5,974,227</u>	<u>77,550</u>
*** DEPARTMENT TOTALS	<u>1,825,554</u>	<u>6,783,627</u>	<u>904,450</u>

**AIRPARK FUND
EXPENSES BY DEPARTMENT
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
<u>Department</u>			
Airpark	\$885,101	\$8,402,414	\$874,824
Debt Service	19,065	23,551	29,335
TOTAL	\$904,166	\$8,425,965	\$904,159

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

- Completed a \$7 million runway reconstruction on runway 17/35
- Completed Airport Layout Plan
- Implemented Spill Prevention Control and Countermeasures plan
- Maintained rental rate of over 95% of available buildings and rental units
- Hosted a National Level Hang Gliding Competition
- Hosted a Young Eagles flying event for youngsters

GOALS

- Demolish a two-story military barrack building #226
- Obtain a WAAS (Wide Area Augmentation System) identification to be approved by FAA
- Attain updated easements and zoning to protect runway approaches to the Big Spring Airport
- Develop a plan for airport development in conjunction with City planning
- Host the 2009 Webb Air Force Base Reunion
- Attract more new aviation related businesses

	Actual 2007-08	Revised 2008-09	Proposed 2009-109
50 – Personnel Services	\$ 334,947	\$ 340,128	\$ 380,029
51 – Supplies and Materials	48,055	76,150	47,650
53 – Maint. of Bldg./Structures	80,021	134,300	144,300
54 – Maintenance of Equipment	34,858	31,450	29,850
55 - Contractual Services	145,853	144,750	141,250
56 – Miscellaneous	117,263	109,929	105,397
62 – Building & Structures	89,784	7,537,680	0
63 – Equipment	34,320	13,921	26,350
64 – Vehicles	0	14,106	0
Total	\$885,101	\$8,402,414	\$874,824

Budget Highlights:

- 5123 – Other Supplies – (RB) Includes \$30,000 (moved from building maintenance) for construction of fuel catchment basins for regulatory compliance
- 5641 – Administrative Fees – Fees paid to the General Fund for services provided
- 6229 – Runways, Airfield Lighting – (RB) Construction of 11” concrete runway (TXDOT 7” 90% \$5,895,000, City 7” 10% \$655,000, City upgrade to 11” \$257,349, BSECD upgrade to 11” \$800,000
- 6311 – Machinery and Equipment – (PB) Industrial blower (\$7,150) dump trailer (\$6,200)
- 6314 – Mowers & Equipment – (RB) Batwing mower (\$13,921) (PB) 72” Deck mower (\$13,000)
- 6401 – Vehicles – (RB) Small pickup truck (\$14,106)

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	235,464	234,973	248,431
5021 TERMINATION PAY	507	121	20,000
5022 VACATION BUY BACK	2,666	2,145	2,750
5035 OVERTIME	1,761	1,000	1,800
5045 LONGEVITY	3,881	4,737	5,661
5050 RETIREMENT	28,759	32,313	34,786
5055 STANDBY PAY	2,575	3,857	3,900
5060 GROUP INSURANCE	29,255	30,633	30,842
5065 WORKERS' COMPENSATION	7,336	6,712	7,141
5070 RETIREMENT-DEFERRED COMP	13,548	13,925	14,466
5075 LIFE & DISABILITY INSURANCE	4,897	5,208	5,750
5080 MEDICARE	3,565	3,789	3,807
5085 UNEMPLOYMENT TAXES	733	715	693
** CATEGORY TOTALS	<u>334,947</u>	<u>340,128</u>	<u>380,027</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	1,882	1,600	1,600
5112 FOOD SUPPLIES	319	700	700
5114 WEARING APPAREL	2,118	2,200	2,000
5116 GASOLINE, OIL, & GREASE	26,473	19,000	22,700
5117 MINOR APPARATUS	7,000	7,000	6,500
5118 JANITORIAL SUPPLIES	1,468	1,500	1,500
5119 CHEMICALS	40	100	100
5120 MEDICAL AND SURGICAL	62	50	50
5122 BOTANICAL AND AGRICULTURAL SUP	3,005	4,000	3,000
5123 OTHER SUPPLIES	199	32,000	1,500
5124 POSTAGE	346	500	500
5128 UTILITIES	5,143	7,500	7,500
** CATEGORY TOTALS	<u>48,055</u>	<u>76,150</u>	<u>47,650</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	34,354	30,000	40,000
5314 MAINTENANCE OF SANITARY SEWER	380	500	500
5318-01 ROUTINE AIRPORT MNT PGM (RAMP)	33,784	100,000	100,000
5320 STREET MARKERS & SIGNS	894	800	800
5322 MAINTENANCE OF FENCES & GATES	2,110	2,000	2,000
5326 MISCELLANEOUS IMPROVEMENT	525	500	500
5328 MAINT. RUNWAYS, TAXIWAYS	7,810	0	0

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
53- MAINTENANCE BUILDINGS & STRUCTURES			
5329 MAINT. AIRFIELD LIGHTING	164	500	500
** CATEGORY TOTALS	<u>80,021</u>	<u>134,300</u>	<u>144,300</u>
54- MAINTENANCE OF EQUIPMENT			
5412 VEHICLE MAINTENANCE	30,142	26,000	25,000
5413 MAINTENANCE OF FIRE APPARATUS	274	350	350
5414 MAINT OF COMMUNICATION SYSTEMS	402	0	0
5415 MAINTENANCE OF RADIOS	2,518	1,500	1,500
5417 MOWERS	336	1,000	1,000
5419 MAINT OF PIPE LINES	51	250	250
5422 MAINT HEATING & COOLING SYSTEM	615	1,600	1,000
5425 MAINT. MACHINERY, TOOLS, PUMPS	520	750	750
** CATEGORY TOTALS	<u>34,858</u>	<u>31,450</u>	<u>29,850</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	3,762	5,350	5,350
5515 HIRE OF EQUIPMENT	2,819	3,500	3,000
5520 INSURANCE	46,097	47,600	44,700
5521 SPECIAL SERVICES	5,674	5,800	5,700
5521-03 MASTER PLAN - AIRPARK	6,087	0	0
5521-05 SPECIAL SERVICES-ENGINEERING	0	1,000	1,000
5521-17 BANK CHARGES	2,670	300	300
5525 ADVERTISING	1,847	2,000	2,000
5530 TRAVEL EXPENSE	2,153	3,500	3,500
5540 DUES & SUBSCRIPTIONS	1,757	1,800	1,800
5541 PERMITS, LICENSES, TESTING FEES	1,262	400	400
5550 ELECTRICITY	63,351	65,000	65,000
5555 EDUCATION & TRAINING	83	300	300
5560 GAS FOR HEATING	8,291	8,200	8,200
** CATEGORY TOTALS	<u>145,853</u>	<u>144,750</u>	<u>141,250</u>
56- SUNDRY CHARGES			
5616 JUDGEMENTS & DAMAGES	0	811	0
5641 ADMINISTRATIVE FEES	100,103	104,118	100,397
5643 BAD DEBT EXPENSE	17,160	5,000	5,000
** CATEGORY TOTALS	<u>117,263</u>	<u>109,929</u>	<u>105,397</u>

FUND: 410- AIRPARK

DIV: 021- PUBLIC WORKS

DEPT: 610 AIRPARK

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
62- BUILDINGS & STRUCTURES			
6229 RUNWAYS & AIRFIELD LIGHTING	89,784	7,537,680	0
** CATEGORY TOTALS	<u>89,784</u>	<u>7,537,680</u>	<u>0</u>
63- EQUIPMENT			
6311 MACHINERY & EQUIPMENT	0	0	13,350
6314 MOWERS & EQUIPMENT	34,320	13,921	13,000
** CATEGORY TOTALS	<u>34,320</u>	<u>13,921</u>	<u>26,350</u>
64- VEHICLES			
6401 MOTOR VEHICLES	0	14,106	0
** CATEGORY TOTALS	<u>0</u>	<u>14,106</u>	<u>0</u>
*** DEPARTMENT TOTALS	<u>885,101</u>	<u>8,402,414</u>	<u>874,824</u>

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	2007-2008	2008-2009	2009-2010
AIRPORT DIRECTOR	24	2222-3382	01	01	01
AIRPORT MAINT. SUPERINTENDENT	18	1356-2063	01	01	01
AIRPORT MAINT. TECHNICIAN	12	1008-1534	01	01	01
AIRPORT MAINTENANCE WORKER	9	869-1323	03	03	03
ADMINISTRATIVE ASSISTANT	12	1008-1534	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 2007-08	Revised 2008-09	Proposed 2009-10
Total Debt Service	\$19,065	\$23,551	\$29,335

FUND: 410- AIRPARK

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
57- DEBT SERVICE			
5701-02 DEBT SVC-2002-03 MOWERS	1,955	0	0
5701-03 DEBT SVC-2005-06 SWEEPER	1,453	1,453	1,453
5701-04 DEBT SVC-05-06 SIEMENS PROJECT	6,490	6,490	6,490
5701-05 DEBT SVC-2006-07 EQUIPMENT	4,125	4,125	4,125
5701-06 DEBT SVC-2007-08 EQUIPMENT	5,042	7,564	7,564
5701-07 DEBT SVC-08-09 EQUIPMENT	0	3,919	5,879
5701-08 DEBT SVC-09-10 EQUIPMENT	0	0	3,824
** CATEGORY TOTALS	<u>19,065</u>	<u>23,551</u>	<u>29,335</u>
*** DEPARTMENT TOTALS	=====19,065	=====23,551	=====29,335

CITY OF BIG SPRING

EMERGENCY MEDICAL SERVICES FUND

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

The EMS service, operated by the Big Spring Fire Department, was established in 1995 to serve Big Spring and Howard County. In addition to user charges, an annual subsidy is received from Howard County in the amount of \$130,000 and the City of Big Spring's General Fund subsidizes any shortfall in operations.

The financial master plan adopted by the City Council in 1980 and amended in 1998 designates that an amount equal to ten percent (10%) of the annual operating expenditures be set aside in the operating fund reserves at the end of the year. The operating retained earnings balance is projected to increase by approximately \$6,700 at the end of fiscal year 2009-10, to an ending balance of \$165,552.

This budget includes raises of \$33,329, which includes salary and benefits. This will provide a 3% increase in base pay and a 2.5% increase in certification pay. Capital expenditures are budgeted in the amount of \$5,000 for upgrades to the EMS/Fire billing server and switches. No changes in staffing levels are included in this proposed budget.

**EMERGENCY MEDICAL SERVICES FUND
SUMMARY OF RECEIPTS AND EXPENSES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Equity	\$389,376	(\$3,159)	\$158,863
<u>Receipts</u>			
Emergency Fees	1,246,397	1,400,000	1,425,000
Subscription Fees	1,666	1,500	1,800
Transfer/Transport Fees	98,382	115,000	120,000
Revenue From Other Agencies	130,000	130,000	130,000
Other Financing Sources	53,642	260,880	5,000
Other	(2,002)	3,750	3,750
Total Receipts	1,528,085	1,911,130	1,685,550
<u>Transfers-In</u>			
General Fund	250,000	130,000	130,000
Total Transfers-In	250,000	130,000	130,000
Total Current Receipts	1,778,085	2,041,130	1,815,550
Total Funds Available	2,167,461	2,037,971	1,974,413
<u>Expenses</u>			
Personnel Services	1,121,936	1,005,649	1,129,454
Supplies and Materials	134,730	123,100	116,500
Maintenance of Buildings	3,523	2,000	2,000
Maintenance of Equipment	36,898	40,548	40,548
Contractual Services	83,901	78,013	82,666
Miscellaneous	673,603	310,505	304,920
Debt Service	58,387	65,702	127,773
Capital Outlay	57,642	253,591	5,000
Total Budgeted Expenses	2,170,620	1,879,108	1,808,861
Increase (Decrease) in Fund Equity	(392,535)	162,022	6,689
Ending Fund Equity	(\$3,159)	\$158,863	\$165,552

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

TYPE: REVENUE ACCOUNTS

		ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
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	8,489-	750-	750-
	** CATEGORY TOTALS	<u>8,489-</u>	<u>750-</u>	<u>750-</u>
PROPERTIES				
4710	AMBULANCE EMERGENCY SERV FEES	1,246,397	1,400,000	1,425,000
4711	AMBULANCE SUBSCRIPTIONS	1,666	1,500	1,800
4713	AMBULANCE TRANSPORT FEES	98,382	115,000	120,000
	** CATEGORY TOTALS	<u>1,346,445</u>	<u>1,516,500</u>	<u>1,546,800</u>
SERVICE FEES FROM OTHER FUNDS				
4810	TRANSFERS FROM GENERAL FUND	250,000	130,000	130,000
	** CATEGORY TOTALS	<u>250,000</u>	<u>130,000</u>	<u>130,000</u>
MISCELLANEOUS				
4905	OTHER REVENUE	6,487	4,525	4,500
4921	OTHER FINANCING SOURCES	53,642	260,880	5,000
	** CATEGORY TOTALS	<u>60,129</u>	<u>265,380</u>	<u>9,500</u>
	*** DEPARTMENT TOTALS	<u>1,778,085</u>	<u>2,041,130</u>	<u>1,815,550</u>

**EMERGENCY MEDICAL SERVICES FUND
EXPENSES BY DEPARTMENT
2009-10**

<u>Department</u>	<u>ACTUAL 2007-08</u>	<u>ESTIMATED 2008-09</u>	<u>PROPOSED 2009-10</u>
Emergency Medical Services	\$2,112,233	\$1,813,406	\$1,681,088
Debt Service	<u>58,387</u>	<u>65,702</u>	<u>127,773</u>
TOTAL	\$2,170,620	\$1,879,108	\$1,808,861

Dept. 260

Emergency Medical Services Fund

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

ACHIEVEMENTS

- Completed last phase of implementing Field Data Collection to enhance emergency medical service run reporting
- Purchased power stretchers for patient and personnel safety
- Implemented in-house paramedic training in conjunction with Howard College to address the increased training needs

GOALS

- Purchase ambulance to adhere to replacement cycle
- Restructure continuing education program to keep abreast of the ever-changing and increasing need to provide the highest levels of service to our citizens
- Develop Patient Management Quality Improvement program

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$1,121,936	\$1,005,649	\$1,129,454
51 – Supplies and Materials	134,730	123,100	116,500
53 – Maintenance of Building	3,523	2,000	2,000
54 – Maint. of Equipment	36,898	40,548	40,548
55 - Contractual Services	83,901	78,013	82,666
56 – Miscellaneous	673,603	310,505	304,920
63 – Equipment	0	96,891	5,000
64 – Vehicles	57,642	156,700	0
Total	\$2,112,233	\$1,813,406	\$1,681,088

Budget Highlights:

- 5110 – Office Supplies – (RB) 6 computers and 3 printers (\$7,289 LP)
- 5114 – Wearing Apparel – Replace equipment older than 10 years as per TCFP mandates
- 5117 – Minor Apparatus – Continue replacement of backboards and head immobilizers
- 5425 – Machinery, Tools, Pumps – Quarterly PMI for stretchers and lifepacks
- 5521 – Professional Services – Share of Maximus cost allocation study
- 5521 – 08 – Special Services – Medical – Biohazard waste disposal and Medical Director fees
- 5555 – Education & Training – Cost for paramedic training, recertification, and other advanced training (RB) 8 students in Paramedic program and 6 EMT Basics
- 6310 – Furniture and Fixtures – (PB) Upgrade EMS/Fire billing server and switches (\$5,000 LP)
- 6311 – Machinery and Equipment – (RB) 6 power cots and 2 defibrillators (lease purchase), and hydraulic rescue tool (jaws of life) (\$17,910 CRF)
- 6401 – Motor Vehicles – (RB) Replace 2 medic units (\$156,700 CRF)

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

DEPT: 260 E.M.S.

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
50- PERSONNEL SERVICES				
5010	SALARIES	680,312	636,822	721,864
5021	TERMINATION PAY	26,456	3,104	5,000
5022	VACATION BUY BACK	24,975	15,615	26,000
5035	OVERTIME	95,920	76,000	70,000
5045	LONGEVITY	14,838	13,653	15,630
5050	RETIREMENT	98,844	89,991	100,620
5060	GROUP INSURANCE	84,272	80,801	90,490
5065	WORKERS' COMPENSATION	22,793	21,457	22,255
5070	RETIREMENT-DEFERRED COMP	45,483	41,784	46,201
5075	LIFE & DISABILITY INSURANCE	15,484	15,020	18,363
5080	MEDICARE	10,943	10,187	11,249
5085	UNEMPLOYMENT TAXES	1,616	1,215	1,782
	** CATEGORY TOTALS	<u>1,121,936</u>	<u>1,005,649</u>	<u>1,129,454</u>
51- SUPPLIES & MATERIALS				
5110	OFFICE SUPPLIES	9,445	13,950	4,000
5112	FOOD SUPPLIES	0	250	250
5114	WEARING APPAREL	14,992	16,000	15,000
5116	GASOLINE, OIL AND GREASE	41,873	27,500	32,700
5117	MINOR APPARATUS	3,540	3,850	3,500
5118	JANITORIAL SUPPLIES	2,130	2,500	2,000
5120	MEDICAL AND SURGICAL	55,191	52,000	52,000
5123	OTHER SUPPLIES	3,250	3,250	3,250
5124	POSTAGE	2,830	2,300	2,300
5128	UTILITIES	1,479	1,500	1,500
	** CATEGORY TOTALS	<u>134,730</u>	<u>123,100</u>	<u>116,500</u>
53- MAINTENANCE BUILDINGS & STRUCTURES				
5311	MAINT. OF BUILDINGS	3,523	2,000	2,000
	** CATEGORY TOTALS	<u>3,523</u>	<u>2,000</u>	<u>2,000</u>
54- MAINTENANCE OF EQUIPMENT				
5411	MAINTENANCE FURN. & FIX.	5,980	6,648	6,648
5412	MAINTENANCE OF VEHICLES	27,418	30,000	30,000
5415	MAINTENANCE OF RADIOS	400	600	600
5422	MAINT. HEATING & COOLING SYST	348	300	300

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

DEPT: 260 E.M.S.

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
54- MAINTENANCE OF EQUIPMENT			
5425 MACHINERY, TOOLS, AND PUMPS	2,752	3,000	3,000
** CATEGORY TOTALS	<u>36,898</u>	<u>40,548</u>	<u>40,548</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	5,111	4,500	4,500
5515 HIRE OF EQUIPMENT	1,430	1,430	1,430
5520 INSURANCE	3,723	3,560	4,430
5521 SPECIAL SERVICES	3,249	3,267	3,250
5521-08 SPECIAL SERVICES-MEDICAL	15,862	16,000	16,000
5521-17 BANK CHARGES	1,750	250	250
5530 TRAVEL EXPENSE	3,309	2,000	3,500
5535 RENTS	6,816	7,306	7,306
5540 DUES & SUBSCRIPTIONS	385	500	500
5541 PERMITS, LICENSES, TESTING FEES	2,399	4,000	4,500
5550 ELECTRICITY	10,718	11,000	12,000
5555 EDUCATION AND TRAINING	24,042	20,000	20,000
5560 GAS FOR HEATING	5,107	4,200	5,000
** CATEGORY TOTALS	<u>83,901</u>	<u>78,013</u>	<u>82,666</u>
56- SUNDRY CHARGES			
5641 ADMINISTRATIVE FEES	78,681	110,505	104,920
5643 BAD DEBT EXPENSE	594,922	200,000	200,000
** CATEGORY TOTALS	<u>673,603</u>	<u>310,505</u>	<u>304,920</u>
63- EQUIPMENT			
6310 FURNITURE & FIXTURES	0	0	5,000
6311 MACHINERY & EQUIPMENT	0	96,891	0
** CATEGORY TOTALS	<u>0</u>	<u>96,891</u>	<u>5,000</u>
64- VEHICLES			
6401 MOTOR VEHICLES	57,642	156,700	0
** CATEGORY TOTALS	<u>57,642</u>	<u>156,700</u>	<u>0</u>
0			
*** DEPARTMENT TOTALS	<u>2,112,233</u>	<u>1,813,406</u>	<u>1,681,088</u>

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

DEPT: 260 E.M.S.

ACTUAL	ESTIMATED	PROPOSED
2007-2008	2008-2009	2009-2010

PERSONNEL SCHEDULE

	PAY GRADE	BEGINNING PAY	PERSONNEL SCHEDULE		
			2007-2008	2008-2009	2009-2010
DEPUTY CHIEF	DC	1598	01	01	01
LIEUTENANTS	LT	1340	04	04	04
APPARATUS ENGINEERS	FF	1208	03	04	04
FIREFIGHTERS	FF	1143	08	05	05
EMS BILLING COORDINATOR	15	1169-1779	01	01	01
EMS BILLING TECHNICIAN	12	1008-1534	01	01	01
			18	16	16

Debt Service

E.M.S. 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 2007-08	Revised 2008-09	Proposed 2009-10
Total Debt Service	\$58,387	\$65,702	\$127,773

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

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
57- DEBT SERVICE			
5701-06 DEBT SVC-2002-03 EQUIPMENT	10,245	0	0
5701-07 DEBT SVC-2003-04 EQUIPMENT	4,625	1,927	0
5701-08 DEBT SVC-2004-05 AMBULANCE	12,354	12,354	4,118
5701-09 DEBT SVC-2006-07 EQUIPMENT	23,499	23,499	23,499
5701-10 DEBT SVC-2007-08 EQUIPMENT	7,664	11,496	11,496
5701-11 DEBT SVC-2008-09 EQUIPMENT	0	13,131	19,696
5701-12 DEBT SVC-08-09 CRF LOAN EQUIP	0	3,295	39,507
5701-13 DEBT SVC-09-10 EQUIPMENT	0	0	726
	<hr/>	<hr/>	<hr/>
** CATEGORY TOTALS	58,387	65,702	127,773
	=====	=====	=====
*** DEPARTMENT TOTALS	58,387	65,702	127,773

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 cost plus a budgeted overhead fee in order to recover the total costs of operations of the Service Center Fund.

The Service Center does not actually own the City's fleet, but rather provides both major and minor maintenance. As an Internal Service Fund, the goal of the Service Center Fund is to annually achieve a "break even" position, whereby revenue from other funds is sufficient to cover all operating costs of the fund. In order to achieve this goal, labor rates and overhead charges must be analyzed every year to determine whether these fees are sufficient to recover both fixed and variable costs associated with the operations. No increases in these rates were included in this proposed budget. This fund is expected to operate at a deficit of approximately \$7,000 during 2009-10. The fee structure will be examined again before the next budget cycle to assess productivity requirements, operating efficiencies and the need for fee increases.

SERVICE CENTER FUND
SUMMARY OF RECEIPTS AND EXPENSES
2009-10

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Equity	\$151,704	\$89,193	\$123,790
<u>Receipts</u>			
General Fund	1,179,783	936,900	978,950
Utility Fund	275,842	238,500	236,450
Airpark Fund	55,643	45,000	47,700
E.M.S. Fund	69,117	57,500	62,700
Service Center	26,666	13,700	12,500
Cemetery Fund	10,544	23,000	18,500
Narcotics Task Force Fund	4,789	17,000	20,000
Senior Center Fund	0	2,700	3,100
Interest Income	7,173	800	500
Other Financing Sources	0	14,132	50,000
Total Current Receipts	1,629,557	1,349,232	1,430,400
Total Funds Available	1,781,261	1,438,425	1,554,190
<u>Expenses</u>			
Personnel Services	355,993	361,122	385,765
Supplies and Materials	1,280,683	895,070	946,270
Maintenance of Buildings	6,265	4,000	4,000
Maintenance of Equipment	21,562	13,260	11,300
Contractual Services	25,842	23,322	28,112
Debt Service	1,723	3,729	11,987
Capital Outlay	0	14,132	50,000
Total Budgeted Expenses	1,692,068	1,314,635	1,437,434
Increase (Decrease) in Fund Equity	(62,511)	34,597	(7,034)
Ending Fund Equity	\$89,193	\$123,790	\$116,756

FUND: 505- SERVICE CENTER

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
INTEREST INCOME			
4602 INTEREST INCOME	7,173	800	500
** CATEGORY TOTALS	<u>7,173</u>	<u>800</u>	<u>500</u>
MISCELLANEOUS			
4921 OTHER FINANCING SOURCES	0	14,132	50,000
4950 REVENUE FROM GENERAL FUND	1,179,783	936,900	978,950
4951 REVENUE FROM WATER AND SEWER	275,842	238,500	236,450
4952 REVENUE FROM AIRPARK	55,643	45,000	47,700
4953 REVENUE FROM CEMETERY	10,544	23,000	18,500
4954 REVENUE FROM GARAGE	26,666	13,700	12,500
4956 REVENUE FROM SENIOR CENTER	0	2,700	3,100
4958 REVENUES FROM TASK FORCE	4,789	17,000	20,000
4959 REVENUES FROM EMS FUND	69,117	57,500	62,700
** CATEGORY TOTALS	<u>1,622,384</u>	<u>1,348,432</u>	<u>1,429,900</u>
*** DEPARTMENT TOTALS	<u>1,629,557</u>	<u>1,349,232</u>	<u>1,430,400</u>

**SERVICE CENTER FUND
EXPENSES BY DEPARTMENT
2009-10**

<u>Department</u>	<u>ACTUAL 2007-08</u>	<u>ESTIMATED 2008-09</u>	<u>PROPOSED 2009-10</u>
Service Center	\$1,690,345	\$1,310,906	\$1,425,447
Debt Service	1,723	3,729	11,987
TOTAL	\$1,692,068	\$1,314,635	\$1,437,434

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

- Attained additional training classes on automotive and emergency vehicle repair and diagnostic to promote well trained staff in the department

GOALS

- Continue additional training on large equipment, automotive and emergency vehicle repair and diagnostics
- Implement a compactor truck lift refurbish on an annual basis
- Implement an employee training program for each new piece of equipment purchased
- Continue fine tuning the new vehicle service intervals eventually having all mechanics servicing vehicle & performing preventative repairs at the same time

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
50 – Personnel Services	\$355,993	\$361,122	\$385,765
51 – Supplies and Materials	1,280,683	895,070	946,270
53 – Maint. Bldg/Structures	6,265	4,000	4,000
54 – Maintenance of Equip.	21,562	13,260	11,300
55 – Contractual Services	25,842	23,322	28,112
64 – Heavy Equipment	0	14,132	50,000
Totals	\$1,690,345	\$1,310,906	\$1,425,447

Budget Highlights:

- 5011 – Mechanic Pay Incentive – Mechanics receive \$1,000 each service workers \$500 each
- 5110 – Office Supplies – (PB) New large format printer (\$1,500)
- 5540 – Dues and Subscriptions – Annual fee for Mitchell on Demand
- 6404 – Heavy Equipment – (RB) Forklift (PB) 50 ton 3 axle trailer with detachable neck (\$50,000)

FUND: 505- SERVICE CENTER

DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
50- PERSONNEL SERVICES			
5010 SALARIES	235,869	236,447	248,579
5011 MECHANIC PAY INCENTIVE	3,000	6,000	6,000
5022 VACATION BUY BACK	1,885	2,360	2,000
5035 OVERTIME	4,591	2,700	2,700
5045 LONGEVITY	8,752	9,484	11,637
5050 RETIREMENT	29,911	28,926	36,016
5055 STANDBY PAY	2,625	3,857	3,900
5060 GROUP INSURANCE	37,921	38,230	39,860
5065 WORKERS' COMPENSATION	7,846	9,603	9,887
5070 RETIREMENT-DEFERRED COMP	14,149	14,331	14,977
5075 LIFE & DISABILITY INSURANCE	5,462	5,362	5,953
5080 MEDICARE	3,235	3,352	3,464
5085 UNEMPLOYMENT TAXES	747	470	792
** CATEGORY TOTALS	<u>355,993</u>	<u>361,122</u>	<u>385,765</u>
51- SUPPLIES & MATERIALS			
5110 OFFICE SUPPLIES	2,801	2,100	2,500
5112 FOOD SUPPLIES	95	100	100
5114 WEARING APPAREL	1,968	1,600	1,600
5116 GASOLINE, OIL, & GREASE	8,603	3,700	4,500
5117 MINOR APPARATUS	10,077	10,000	10,000
5118 JANITORIAL SUPPLIES	511	500	500
5123 OTHER SUPPLIES	709	650	650
5124 POSTAGE	164	120	120
5126 MERCHANDISE FOR SALES	559,826	460,000	425,000
5127 FUEL FOR RESALE	694,687	415,000	500,000
5128 UTILITIES	1,242	1,300	1,300
** CATEGORY TOTALS	<u>1,280,683</u>	<u>895,070</u>	<u>946,270</u>
53- MAINTENANCE BUILDINGS & STRUCTURES			
5311 MAINTENANCE OF BUILDINGS	6,265	4,000	4,000
** CATEGORY TOTALS	<u>6,265</u>	<u>4,000</u>	<u>4,000</u>
54- MAINTENANCE OF EQUIPMENT			
5411 MAINT. FURNITURE & FIXTURES	1,300	1,500	1,500
5412 VEHICLE MAINTENANCE	18,064	10,000	8,000

FUND: 505- SERVICE CENTER

DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
54- MAINTENANCE OF EQUIPMENT			
5413 MAINT. OF FIRE APPARATUS	225	200	200
5415 MAINTENANCE OF RADIOS	646	160	200
5422 MAINT HEATING & COOLING SYSTEM	235	800	200
5425 MAINT. MACHINERY, TOOLS, PUMPS	1,092	600	1,200
** CATEGORY TOTALS	<u>21,562</u>	<u>13,260</u>	<u>11,300</u>
55- CONTRACTUAL SERVICES			
5511 COMMUNICATIONS	1,543	1,575	1,575
5515 HIRE OF EQUIPMENT	4,691	4,800	4,800
5520 INSURANCE	1,517	1,055	2,345
5521-17 BANK CHARGES	1,805	300	300
5530 TRAVEL EXPENSE	3,339	4,000	7,000
5540 DUES AND SUBSCRIPTIONS	1,499	1,750	1,750
5541 PERMITS, LICENSES, TESTING FEES	858	842	842
5550 ELECTRICITY	3,654	3,500	4,000
5555 EDUCATION & TRAINING	625	500	500
5560 GAS FOR HEATING	6,311	5,000	5,000
** CATEGORY TOTALS	<u>25,842</u>	<u>23,322</u>	<u>28,112</u>
64- VEHICLES			
6404 HEAVY EQUIPMENT	0	14,132	50,000
** CATEGORY TOTALS	<u>0</u>	<u>14,132</u>	<u>50,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 1,690,345	<u>=====</u> 1,310,906	<u>=====</u> 1,425,447

FUND: 505- SERVICE CENTER

DIV: 021- PUBLIC WORKS

DEPT: 810 SERVICE CENTER

ACTUAL	ESTIMATED	PROPOSED
2007-2008	2008-2009	2009-2010

PERSONNEL SCHEDULE

	PAY	BEGINNING			
	GRADE	PAY	2007-2008	2008-2009	2009-2010
SERVICE CENTER SUPERINTENDENT	19	1424-2168	01	01	01
SERVICE CENTER SUPERVISOR	16	1228-1869	01	01	01
MECHANIC I	12	1008-1534	03	02	02
MECHANIC II	14	1113-1693	01	01	01
SERVICE CENTER TECHNICIAN	10	913-1390	01	01	01
MECHANIC HELPER	9	869-1323	02	02	02
			09	08	08

Debt Service

Service Center Fund

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

	Actual 2007-08	Revised 2008-09	Proposed 2009-10
Total Debt Service	\$1,723	\$3,729	\$11,987

FUND: 505- SERVICE CENTER

DIV: 070- DEBT SERVICE

DEPT: 000 NON-DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
57- DEBT SERVICE			
5701-02 DEBT SVC-05-06 SIEMENS PROJECT	1,723	1,723	1,723
5701-03 DEBT SVC-08-09 EQUIPMENT	0	2,006	3,008
5701-04 DEBT SVC-09-10 EQUIPMENT	0	0	7,256
	<hr/>	<hr/>	<hr/>
** CATEGORY TOTALS	1,723	3,729	11,987
	<hr/>	<hr/>	<hr/>
*** DEPARTMENT TOTALS	1,723	3,729	11,987

CITY OF BIG SPRING

HEALTH INSURANCE FUND

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

The monthly premiums for fiscal year 2009-10 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
Total monthly premium	<u>\$375.00</u>	<u>\$588.61</u>	<u>\$780.52</u>	<u>\$958.00</u>

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 2008-09 have held steady and there are no increases in premiums proposed in 2009-10.

**HEALTH INSURANCE FUND
SUMMARY OF RECEIPTS AND EXPENSES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Equity	\$1,088,197	\$1,113,746	\$1,089,146
<u>Receipts</u>			
Premiums	1,512,453	1,670,000	1,548,000
Interest Income	26,745	500	700
Total Receipts	1,539,198	1,670,500	1,548,700
Total Funds Available	2,627,395	2,784,246	2,637,846
<u>Expenses</u>			
Medical Payments	1,252,546	1,300,000	1,275,000
Administrative Fees	255,394	375,000	350,000
Miscellaneous Charges	5,709	20,100	20,100
Total Budgeted Expenses	1,513,649	1,695,100	1,645,100
Increase (Decrease) in Fund Equity	25,549	(24,600)	(96,400)
Ending Fund Equity	\$1,113,746	\$1,089,146	\$992,746

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
INTEREST INCOME			
4602 INTEREST INCOME	26,745	500	700
** CATEGORY TOTALS	<u>26,745</u>	<u>500</u>	<u>700</u>
MISCELLANEOUS			
4931 CONTRIBUTIONS-CITY	1,216,013	1,350,000	1,250,000
4932 CONTRIBUTIONS-EMPLOYEES	250,291	281,000	260,000
4933 CONTRIBUTIONS-COBRA/RETIREES	46,149	39,000	38,000
** CATEGORY TOTALS	<u>1,512,453</u>	<u>1,670,000</u>	<u>1,548,000</u>
*** DEPARTMENT TOTALS	<u>1,539,198</u>	<u>1,670,500</u>	<u>1,548,700</u>

**HEALTH INSURANCE FUND
EXPENSES BY DEPARTMENT
2009-10**

<u>Department</u>	<u>ACTUAL 2007-08</u>	<u>ESTIMATED 2008-09</u>	<u>PROPOSED 2009-10</u>
Medical Payments	\$1,252,546	\$1,300,000	\$1,275,000
Administrative Fees	255,394	375,000	350,000
Wellness Program	2,083	20,000	20,000
Miscellaneous Charges	3,626	100	100
TOTAL	\$1,513,649	\$1,695,100	\$1,645,100

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
2009-10

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Fund Equity	\$27,148	\$185,322	\$327,892
<u>Receipts</u>			
Contributions	340,000	340,000	340,000
Miscellaneous	10,598	210	200
Total Receipts	350,598	340,210	340,200
Total Funds Available	377,746	525,532	668,092
<u>Expenses</u>			
Workers' Compensation Claims	113,152	135,000	150,000
Miscellaneous	79,272	62,640	80,150
Total Expenses	192,424	197,640	230,150
Increase (Decrease) in Fund Equity	158,174	142,570	110,050
Ending Fund Equity	\$185,322	\$327,892	\$437,942

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
INTEREST INCOME			
4602 INTEREST INCOME	10,598	210	200
** CATEGORY TOTALS	<u>10,598</u>	<u>210</u>	<u>200</u>
MISCELLANEOUS			
4931 CONTRIBUTIONS	340,000	340,000	340,000
** CATEGORY TOTALS	<u>340,000</u>	<u>340,000</u>	<u>340,000</u>
*** DEPARTMENT TOTALS	<u>=====</u> 350,598	<u>=====</u> 340,210	<u>=====</u> 340,200

**WORKERS' COMPENSATION INSURANCE FUND
EXPENSES BY DEPARTMENT
2009-10**

<u>Department</u>	<u>ACTUAL 2007-08</u>	<u>ESTIMATED 2008-09</u>	<u>PROPOSED 2009-10</u>
Workers' Compensation Claims	\$113,152	\$135,000	\$150,000
Administrative Fees	77,523	60,000	75,000
Safety Program	248	2,500	5,000
Miscellaneous	1,501	140	150
TOTAL	\$192,424	\$197,640	\$230,150

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
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Restricted Fund Balance	\$78,983	\$108,610	\$0
<u>Receipts</u>			
Property Taxes	260,263	157,600	0
Interest Income	3,064	600	0
Total Current Receipts	263,327	158,200	0
Total Funds Available	342,310	266,810	0
<u>Expenditures</u>			
Bond Maturities	220,000	220,000	0
Interest	13,200	4,400	0
Agents Fees	500	500	0
Total Expenditures	233,700	224,900	0
<u>Transfers-Out</u>			
Transfers to General Fund	0	41,910	0
Total Budgeted Expenditures	233,700	266,810	0
Increase (Decrease) in Fund Balance	29,627	(108,610)	0
Ending Restricted Fund Balance	\$108,610	\$0	\$0

**GENERAL DEBT SERVICE FUND-2002 SERIES
UTILITY REVENUE REFUNDING BONDS
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Restricted Fund Balance	\$373,170	\$381,536	\$383,036
<u>Receipts</u>			
Interest Income	10,266	2,000	2,000
Total Receipts	10,266	2,000	2,000
<u>Transfers-In</u>			
Utility Fund	547,775	547,075	545,275
Total Transfers-In	547,775	547,075	545,275
Total Current Receipts	558,041	549,075	547,275
Total Funds Available	931,211	930,611	930,311
<u>Expenditures</u>			
Bond Maturities	420,000	435,000	450,000
Interest	129,175	112,075	94,375
Agents Fees	500	500	500
Total Budgeted Expenditures	549,675	547,575	544,875
Increase (Decrease) in Fund Balance	8,366	1,500	2,400
Ending Restricted Fund Balance	\$381,536	\$383,036	\$385,436

**2002 REFUNDING DEBT SERVICE FUND REVENUES
2009-10**

Source

Utility Fund	\$545,275
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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	\$ 2,000
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Includes interest on investments and bank deposits pursuant to the depository agreement with the local depository bank.

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
TAXES				
4010	CURRENT TAX COLLECTIONS	243,707	152,800	0
4011	PENALTY & INTEREST-CURR TAXES	1,295	500	0
4012	DELINQUENT TAXES	9,933	3,000	0
4013	PENALTY & INTEREST DEL TAXES	5,328	1,300	0
	** CATEGORY TOTALS	<u>260,263</u>	<u>157,600</u>	<u>0</u>
INTEREST INCOME				
4602	INTEREST INCOME	3,064	600	0
	** CATEGORY TOTALS	<u>3,064</u>	<u>600</u>	<u>0</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 263,327	<u>=====</u> 158,200	<u>=====</u> 0

FUND: 477- W&S DEBT SVC 2002 REF

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
INTEREST INCOME			
4602 INTEREST INCOME	10,266	2,000	2,000
** CATEGORY TOTALS	<u>10,266</u>	<u>2,000</u>	<u>2,000</u>
SERVICE FEES FROM OTHER FUNDS			
4811 TRANSFER FROM UTILITY FUND	547,775	547,075	545,275
** CATEGORY TOTALS	<u>547,775</u>	<u>547,075</u>	<u>545,275</u>
*** DEPARTMENT TOTALS	=====558,041	=====549,075	=====547,275

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

DEPT: 000 NON DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
57- DEBT SERVICE			
5701 DEBT SERVICE	220,000	220,000	0
5703 DEBT SERVICE INTEREST	13,200	4,400	0
5751 DEBT SERVICE AGENT FEES	500	500	0
** CATEGORY TOTALS	<u>233,700</u>	<u>224,900</u>	<u>0</u>
*** DEPARTMENT TOTALS	=====233,700	=====224,900	=====0

FUND: 477- W&S DEBT SVC 2002 REF

DIV: 070- DEBT SERVICE

DEPT: 000 NON DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
57- DEBT SERVICE			
5701 DEBT SERVICE	420,000	435,000	450,000
5703 DEBT SERVICE INTEREST	129,175	112,075	94,375
5751 DEBT SERVICE AGENT FEES	500	500	500
** CATEGORY TOTALS	<u>549,675</u>	<u>547,575</u>	<u>544,875</u>
*** DEPARTMENT TOTALS	=====549,675	=====547,575	=====544,875

**UTILITY IMPROVEMENTS, 2002 REFUNDING
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2009 TO MATURITY**

Fiscal year Ending 9-30	2-15 Principal	2-15 Interest	8-15 Interest	Total
2010	\$450,000.00	\$51,687.50	\$42,687.50	\$94,375.00
2011	470,000.00	42,687.50	33,052.50	75,740.00
2012	490,000.00	33,052.50	22,885.00	55,937.50
2013	510,000.00	22,885.00	11,792.50	34,677.50
2014	530,000.00	11,792.50	0.00	11,792.50
TOTAL	\$2,450,000.00	\$162,105.00	\$110,417.50	\$272,522.50

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

CITY OF BIG SPRING

**DEBT SERVICE
GENERAL OBLIGATION BONDS
2007 ISSUE**

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

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

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

**GENERAL DEBT SERVICE FUND-2007 SERIES
GENERAL OBLIGATION BONDS
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Restricted Fund Balance	\$2,430	\$113,114	\$222,758
<u>Receipts</u>			
Current Taxes	1,134,110	1,186,000	1,042,500
Delinquent Taxes	0	34,000	37,000
Interest Income	2,853	600	700
Total Current Receipts	1,136,963	1,220,600	1,080,200
Total Funds Available	1,139,393	1,333,714	1,302,958
<u>Expenditures</u>			
Bond Maturities	150,000	500,000	520,000
Interest	875,779	610,456	590,056
Agents Fees	500	500	500
Total Budgeted Expenditures	1,026,279	1,110,956	1,110,556
Increase (Decrease) in Fund Balance	110,684	109,644	(30,356)
Ending Restricted Fund Balance	\$113,114	\$222,758	\$192,402

**2007 GENERAL OBLIGATION DEBT SERVICE FUND REVENUES
2009-10**

Source

Current Taxes \$1,079,500

A part of the annual tax rate each year is levied for the retirement of bonded debt. The levy for fiscal year 2009-10 for the 2007 General Obligation Bonds is 20.0651¢ per \$100 valuation.

Interest Income \$ 700

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

FUND: 255- 2007 GEN.OBLIGATION

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
TAXES				
4010	CURRENT TAX COLLECTIONS	1,127,118	1,180,000	1,035,500
4011	PENALTY & INTEREST-CURRENT	6,992	6,000	7,000
4012	DELINQUENT TAXES	0	21,000	23,000
4013	PENALTY & INTEREST DEL	0	13,000	14,000
	** CATEGORY TOTALS	<u>1,134,110</u>	<u>1,220,000</u>	<u>1,079,500</u>
INTEREST INCOME				
4602	INTEREST INCOME	2,853	600	700
	** CATEGORY TOTALS	<u>2,853</u>	<u>600</u>	<u>700</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 1,136,963	<u>=====</u> 1,220,600	<u>=====</u> 1,080,200

FUND: 255- 2007 GEN.OBLIGATION

DIV: 070- DEBT SERVICE

DEPT: 000 NON DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
57- DEBT SERVICE			
5701 DEBT SERVICE	150,000	500,000	520,000
5703 DEBT SERVICE INTEREST	875,779	610,456	590,056
5751 DEBT SERVICE AGENT FEES	500	500	500
** CATEGORY TOTALS	<u>1,026,279</u>	<u>1,110,956</u>	<u>1,110,556</u>
	=====	=====	=====
*** DEPARTMENT TOTALS	1,026,279	1,110,956	1,110,556

**TAX SUPPORTED DEBT SERVICE FUND
2007 GENERAL OBLIGATION BONDS
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2009 TO MATURITY**

Fiscal year Ending 9-30	Outstanding Beginning of Year	Principal	Interest	Total
2010	\$13,635,000	\$520,000	\$590,056.26	\$1,110,056.26
2011	13,115,000	540,000	568,856.26	1,108,856.26
2012	12,575,000	560,000	546,856.26	1,106,856.26
2013	12,015,000	585,000	523,956.26	1,108,956.26
2014	11,430,000	605,000	500,156.26	1,105,156.26
2015	10,825,000	635,000	475,356.26	1,110,356.26
2016	10,190,000	660,000	449,456.26	1,109,456.26
2017	9,530,000	685,000	422,556.26	1,107,556.26
2018	8,845,000	715,000	394,556.26	1,109,556.26
2019	8,130,000	745,000	365,356.26	1,110,356.26
2020	7,385,000	775,000	334,181.26	1,109,181.26
2021	6,610,000	815,000	297,531.26	1,112,531.26
2022	5,795,000	855,000	255,781.26	1,110,781.26
2023	4,940,000	900,000	211,906.26	1,111,906.26
2024	4,040,000	945,000	165,781.26	1,110,781.26
2025	3,095,000	985,000	120,609.39	1,105,609.39
2026	2,110,000	1,030,000	76,531.26	1,106,531.26
2027	1,080,000	1,080,000	27,000.00	1,107,000.00
		\$13,635,000	\$6,326,484.55	\$19,961,484.55

**TAX SUPPORTED GENERAL OBLIGATION DEBT, 2007 SERIES
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2009 TO MATURITY**

Fiscal year Ending 9-30	2-15		8-15	Total
	Principal	Interest	Interest	
2010	\$520,000	\$300,228.13	\$289,828.13	\$1,110,056.26
2011	540,000	289,828.13	279,028.13	1,108,856.26
2012	560,000	279,028.13	267,828.13	1,106,856.26
2013	585,000	267,828.13	256,128.13	1,108,956.26
2014	605,000	256,128.13	244,028.13	1,105,156.26
2015	635,000	244,028.13	231,328.13	1,110,356.26
2016	660,000	231,328.13	218,128.13	1,109,456.26
2017	685,000	218,128.13	204,428.13	1,107,556.26
2018	715,000	204,428.13	190,128.13	1,109,556.26
2019	745,000	190,128.13	175,228.13	1,110,356.26
2020	775,000	175,228.13	158,953.13	1,109,181.26
2021	815,000	158,953.13	138,578.13	1,112,531.26
2022	855,000	138,578.13	117,203.13	1,110,781.26
2023	900,000	117,203.13	94,703.13	1,111,906.26
2024	945,000	94,703.13	71,078.13	1,110,781.26
2025	985,000	71,078.13	49,531.26	1,105,609.39
2026	1,030,000	49,531.26	27,000.00	1,106,531.26
2027	1,080,000	27,000.00	0.00	1,107,000.00
TOTAL	\$13,635,000	\$3,313,356.34	\$3,013,128.21	\$19,961,484.55

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

CITY OF BIG SPRING

**DEBT SERVICE
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
2007 ISSUE**

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

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

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

**GENERAL DEBT SERVICE FUND-2007 SERIES
TAX SUPPORTED CERTIFICATES OF OBLIGATION
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Restricted Fund Balance	\$167	\$4,138	\$13,690
<u>Receipts</u>			
Current Taxes	35,770	42,150	26,050
Delinquent Taxes	0	1,250	1,250
Interest Income	134	15	20
Total Current Receipts	35,904	43,415	27,320
Total Funds Available	36,071	47,553	41,010
<u>Expenditures</u>			
Bond Maturities	5,000	15,000	15,000
Interest	26,683	18,613	18,013
Agents Fees	250	250	250
Total Budgeted Expenditures	31,933	33,863	33,263
Increase (Decrease) in Fund Balance	3,971	9,552	(5,943)
Ending Restricted Fund Balance	\$4,138	\$13,690	\$7,747

**GENERAL DEBT SERVICE FUND-2007 SERIES
UTILITY REVENUE CERTIFICATES OF OBLIGATION
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Restricted Fund Balance	\$0	\$4,688	\$5,777
<u>Receipts</u>			
Interest Income	74	20	25
Total Receipts	74	20	25
<u>Transfers-In</u>			
Utility Fund	51,979	52,000	52,000
Total Transfers-In	51,979	52,000	52,000
Total Current Receipts	52,053	52,020	52,025
Total Funds Available	52,053	56,708	57,802
<u>Expenditures</u>			
Bond Maturities	10,000	25,000	25,000
Interest	37,115	25,681	24,681
Agents Fees	250	250	250
Total Budgeted Expenditures	47,365	50,931	49,931
Increase (Decrease) in Fund Balance	4,688	1,089	2,094
Ending Restricted Fund Balance	\$4,688	\$5,777	\$7,871

**2007 CERTIFICATES OF OBLIGATION DEBT SERVICE FUND
REVENUES
2008-09**

Source

Current and Delinquent Taxes \$27,300

A part of the annual tax rate each year is levied for the retirement of bonded debt. The levy for fiscal year 2009-10 for the 2007 tax supported portion of the Certificates of Obligation is .601¢ per \$100 valuation.

Utility Fund \$52,000

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

Interest Income \$ 45

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

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

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010	
TAXES				
4010	CURRENT TAX COLLECTIONS	35,597	42,000	25,900
4011	PENALTY & INTEREST-CURRENT	173	150	150
4012	DELINQUENT TAXES	0	900	900
4013	PENALTY & INTEREST DEL	0	350	350
	** CATEGORY TOTALS	<u>35,770</u>	<u>43,400</u>	<u>27,300</u>
INTEREST INCOME				
4602	INTEREST INCOME	134	15	20
	** CATEGORY TOTALS	<u>134</u>	<u>15</u>	<u>20</u>
	*** DEPARTMENT TOTALS	<u>=====</u> 35,904	<u>=====</u> 43,415	<u>=====</u> 27,320

FUND: 478- W&S 2007 CO'S

DIV: 000- REVENUE ACCOUNTS

TYPE: REVENUE ACCOUNTS

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
INTEREST INCOME			
4602 INTEREST INCOME	74	20	25
** CATEGORY TOTALS	<u>74</u>	<u>20</u>	<u>25</u>
SERVICE FEES FROM OTHER FUNDS			
4811 TRANSFER FROM UTILITY FUND	51,979	52,000	52,000
** CATEGORY TOTALS	<u>51,979</u>	<u>52,000</u>	<u>52,000</u>
*** DEPARTMENT TOTALS	=====52,053	=====52,020	=====52,025

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

DEPT: 000 NON DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
57- DEBT SERVICE			
5701 DEBT SERVICE	5,000	15,000	15,000
5703 DEBT SERVICE INTEREST	26,683	18,613	18,013
5751 DEBT SERVICE AGENT FEES	250	250	250
** CATEGORY TOTALS	<u>31,933</u>	<u>33,863</u>	<u>33,263</u>
*** DEPARTMENT TOTALS	=====31,933	=====33,863	=====33,263

FUND: 478- W&S 2007 CO'S

DIV: 070- DEBT SERVICE

DEPT: 000 NON DEPARTMENTAL

	ACTUAL 2007-2008	ESTIMATED 2008-2009	PROPOSED 2009-2010
57- DEBT SERVICE			
5701 DEBT SERVICE	10,000	25,000	25,000
5703 DEBT SERVICE INTEREST	37,115	25,681	24,681
5751 DEBT SERVICE AGENT FEES	250	250	250
** CATEGORY TOTALS	<u>47,365</u>	<u>50,931</u>	<u>49,931</u>
*** DEPARTMENT TOTALS	=====47,365=====	=====50,931=====	=====49,931=====

**TAX AND REVENUE DEBT SERVICE FUND-2007 SERIES
 CERTIFICATES OF OBLIGATION
 SCHEDULE OF REQUIREMENTS
 OCTOBER 1, 2009 TO MATURITY**

Fiscal year Ending 9-30	Outstanding Beginning of Year	Principal	Interest	Total
2010	\$1,045,000	\$40,000	\$42,693.76	\$82,693.76
2011	1,005,000	45,000	40,993.76	85,993.76
2012	960,000	45,000	39,193.76	84,193.76
2013	915,000	45,000	37,393.76	82,393.76
2014	870,000	45,000	35,593.76	80,593.76
2015	825,000	50,000	33,693.76	83,693.76
2016	775,000	50,000	31,693.76	81,693.76
2017	725,000	50,000	29,693.76	79,693.76
2018	675,000	55,000	27,593.76	82,593.76
2019	620,000	60,000	25,293.76	85,293.76
2020	560,000	60,000	22,818.76	82,818.76
2021	500,000	60,000	20,268.76	80,268.76
2022	440,000	65,000	17,612.51	82,612.51
2023	375,000	70,000	14,743.76	84,743.76
2024	305,000	70,000	11,768.76	81,768.76
2025	235,000	75,000	8,640.63	83,640.63
2026	160,000	80,000	5,250.01	85,250.01
2027	80,000	80,000	1,750.01	81,750.01
		\$1,045,000	\$446,690.80	\$1,491,690.80

**TAX SUPPORTED DEBT SERVICE, 2007 SERIES
 CERTIFICATES OF OBLIGATION
 SCHEDULE OF REQUIREMENTS
 OCTOBER 1, 2009 TO MATURITY**

Fiscal year Ending 9-30	2-15		8-15	Total
	Principal	Interest	Interest	
2010	\$15,000	\$9,156.25	\$8,856.25	\$33,012.50
2011	20,000	8,856.25	8,456.25	37,312.50
2012	20,000	8,456.25	8,056.25	36,512.50
2013	20,000	8,056.25	7,656.25	35,712.50
2014	20,000	7,656.25	7,256.25	34,912.50
2015	20,000	7,256.25	6,856.25	34,112.50
2016	20,000	6,856.25	6,456.25	33,312.50
2017	20,000	6,456.25	6,056.25	32,512.50
2018	25,000	6,056.25	5,556.25	36,612.50
2019	25,000	5,556.25	5,056.25	35,612.50
2020	25,000	5,056.25	4,525.00	34,581.25
2021	25,000	4,525.00	3,993.75	33,518.75
2022	25,000	3,993.75	3,462.50	32,456.25
2023	30,000	3,462.50	2,825.00	36,287.50
2024	30,000	2,825.00	2,187.50	35,012.50
2025	30,000	2,187.50	1,531.25	33,718.75
2026	35,000	1,531.25	765.63	37,296.88
2027	35,000	765.63	-	35,765.63
TOTAL	\$440,000	\$98,709.38	\$89,553.13	\$628,262.51

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

**UTILITY REVENUE SUPPORTED DEBT SERVICE, 2007 SERIES
 CERTIFICATES OF OBLIGATION
 SCHEDULE OF REQUIREMENTS
 OCTOBER 1, 2009 TO MATURITY**

Fiscal year Ending 9-30	2-15		8-15	Total
	Principal	Interest	Interest	
2010	\$25,000	\$12,590.63	\$12,090.63	\$49,681.26
2011	25,000	12,090.63	11,590.63	48,681.26
2012	25,000	11,590.63	11,090.63	47,681.26
2013	25,000	11,090.63	10,590.63	46,681.26
2014	25,000	10,590.63	10,090.63	45,681.26
2015	30,000	10,090.63	9,490.63	49,581.26
2016	30,000	9,490.63	8,890.63	48,381.26
2017	30,000	8,890.63	8,290.63	47,181.26
2018	30,000	8,290.63	7,690.63	45,981.26
2019	35,000	7,690.63	6,990.63	49,681.26
2020	35,000	6,990.63	6,246.88	48,237.51
2021	35,000	6,246.88	5,503.13	46,750.01
2022	40,000	5,503.13	4,653.13	50,156.26
2023	40,000	4,653.13	3,803.13	48,456.26
2024	40,000	3,803.13	2,953.13	46,756.26
2025	45,000	2,953.13	1,968.75	49,921.88
2026	45,000	1,968.75	984.38	47,953.13
2027	45,000	984.38	-	45,984.38
TOTAL	\$605,000	\$135,509.46	\$122,918.83	\$863,428.29

INTEREST RATE: 4.0% - 5.0%
 ORIGINAL ISSUE AMOUNT: \$640,000
 TERM (YEARS): 20
 PAYING AGENT: Bank of New York, N.A.
 PAYING DATES: Principal - February 15th
 Interest - February 15th and August 15th

**GENERAL DEBT SERVICE FUND-2010 SERIES
TAX AND REVENUE CERTIFICATES OF OBLIGATION
SUMMARY OF RECEIPTS AND EXPENDITURES
2009-10**

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
Beginning Restricted Fund Balance	\$0	\$0	\$0
<u>Receipts</u>			
Current Taxes	0	0	0
Delinquent Taxes	0	0	0
Interest Income	0	0	15,000
Total Current Receipts	0	0	15,000
Total Funds Available	0	0	15,000
<u>Expenditures</u>			
Bond Maturities	0	0	0
Interest	0	0	0
Agents Fees	0	0	0
Total Budgeted Expenditures	0	0	0
Increase (Decrease) in Fund Balance	0	0	15,000
Ending Restricted Fund Balance	\$0	\$0	\$15,000

PAYING AGENTS

CITY OF BIG SPRING

PAYING AGENTS

Series 2002 Refunding Tax

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

2007 General Obligation Bonds

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

2007 Certificates of Obligation Bonds

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

CITY OF BIG SPRING

OTHER DEBT

Included in this section is detail on all outstanding debt, other than bonded debt which is detailed in the debt service section of this budget document.

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%.

This budget includes \$1,148,850 of capital equipment which will be financed through a lease purchase agreement.

**City of Big Spring
Schedule of Total Debt
(Excluding Bonds)
Fiscal Year 2009-10**

	General Fund	Special Revenue Funds		Proprietary Funds			Total	Pay Off Date	
		Motel Tax	Task Force	Utility	Airpark	EMS			Service Center
Lease Purchase Arrangements									
2004-05 Equipment Package	\$ 52,241	\$	\$	\$ 5,398	\$	\$ 4,093	\$	\$ 61,732	01/2010
2005-06 Equipment Package	123,335				1,887			125,222	01/2011
2006-07 Equipment Package	316,248			44,069	8,881	50,601		419,800	03/2021
2007-08 Equipment Package	562,766		69,106	13,114	24,025	36,516		705,527	02/2012
2008-09 Mower Sports Complex	27,405							27,405	04/2012
2008-09 Groundskeeper Mower	23,043							23,043	01/2014
2008-09 Equipment Package	450,045			279,976	24,685	75,304	12,336	842,347	01/2015
2009-10 Equipment Package (Budgeted)	927,069		30,000	57,000	26,449	5,000	49,990	1,095,508	01/2015
Interfund Loans									
Capital Replacement Fund									
2004-05 Comanche Trail Restrooms	4,050							4,050	08/2010
2004-05 WTP (North Final Clarifier)				171,568				171,568	07/2015
2004-05 WTP Improvements				22,780				22,780	08/2010
2005-06 Wastewater Treatment Improvements				104,142				104,142	06/2011
2006-07 WTP Projects (Flocculators & Valves)				15,741				15,741	07/2012
2006-07 Spring Recirculation Pump		8,771						8,771	12/2009
2007-08 Utility Projects				89,491				89,491	07/2013
2008-09 Golf Carts	45,017							45,017	04/2012
2008-09 Greens Mower	21,829							21,829	02/2012
2008-09 Chemical Sprayer	23,254							23,254	04/2014
2008-09 WTP and WWTP Improvements				344,853				344,853	
2008-09 Ambulances and Jaws of Life						172,042		172,042	08/2014
Correctional Center									
2007-08 Pro Shop	425,000							425,000	10/2026
Energy Conservation Project 2006	1,696,579	54,659		2,920,749	60,245		15,995	4,748,226	3/2021
	\$ 4,697,880	\$ 63,431	\$ 99,106	\$ 4,068,882	\$ 146,172	\$ 343,557	\$ 78,321	\$ 9,497,348	

CITY OF BIG SPRING
DEBT SERVICE REQUIREMENTS
(Excluding Bonds)
FY 2009-10

	<u>2009-2010 Debt Service (Principal & Interest)</u>	<u>Total Annual Debt Service By Fund</u>
<u>General Fund</u>		
Interfund Loans		
Comanche Trail Park Restrooms 2005	\$ 4,152	
Golf Carts 2009-10	18,612	
Pro Shop 2008	25,000	
Greens Mower 2009	9,168	
Chemical Sprayer 2009	<u>5,688</u>	
		\$ 62,619
Lease Purchase Financing		
Vehicles & Equipment 2005	\$ 52,557	
Vehicles & Equipment 2006	94,975	
Vehicles & Equipment 2007	146,866	
Vehicles & Equipment 2008	177,176	
Golf Course Groundsmaster Mower 2008	11,441	
Vehicles & Equipment 2009	110,787	
Sports Complex Mower 2009	7,688	
Vehicles & Equipment 2010	<u>135,649</u>	
		737,139
Energy Conservation Project 2006	<u>\$ 182,773</u>	
		<u>182,773</u>
General Fund Total		<u>\$ 982,531</u>

CITY OF BIG SPRING
DEBT SERVICE REQUIREMENTS
(Excluding Bonds)
FY 2009-10
(Continued)

	<u>2009-2010 Debt Service (Principal & Interest)</u>	<u>Total Annual Debt Service By Fund</u>
<u>Utility Fund</u>		
Interfund Loans		
Filter Rehabilitation 2005	\$ 23,353	
North Final Clarifier 2005	32,097	
WWTP Renovations 2006	62,275	
WTP Projects 2007	5,661	
Utility Projects 2008	25,703	
Treatment Plants 2009	<u>79,259</u>	
		\$ 149,089
Lease Purchase Financing		
Vehicles & Equipment 2005	\$ 5,431	
Vehicles & Equipment 2007	20,466	
Vehicles & Equipment 2008	4,129	
Vehicles & Equipment 2009	68,922	
Vehicles & Equipment 2010	<u>8,340</u>	
		<u>107,287</u>
Energy Conservation Project 2006	<u>\$ 314,653</u>	<u>314,653</u>
Utility Fund Total		<u><u>\$ 571,029</u></u>

CITY OF BIG SPRING
DEBT SERVICE REQUIREMENTS
(Excluding Bonds)
FY 2009-10
(Continued)

	2009-2010 Debt Service (Principal & Interest)	Total Annual Debt Service By Fund
<u>EMS Fund</u>		
Interfund Loans		
Ambulances/Jaws 2009	\$ 39,541	\$ 39,541
Lease Purchase Financing		
Equipment 2005	\$ 4,118	
Equipment 2007	23,499	
Equipment 2008	11,496	
Equipment 2009	18,538	
Equipment 2010	732	57,652
EMS Fund Total		\$ 97,193
<u>Airpark Fund</u>		
Lease Purchase Financing		
Equipment 2006	\$ 1,452	
Equipment 2007	4,125	
Equipment 2008	7,564	
Equipment 2009	6,077	
Equipment 2010	3,870	23,087
Energy Conservation Project 2006	\$ 6,490	6,490
Airpark Fund Total		\$ 29,578

CITY OF BIG SPRING
DEBT SERVICE REQUIREMENTS
(Excluding Bonds)
FY 2009-10
(Continued)

	<u>2009-2010 Debt Service (Principal & Interest)</u>	<u>Total Annual Debt Service By Fund</u>
<u>Service Center Fund</u>		
Lease Purchase Financing		
Equipment 2009	\$ 3,037	
Equipment 2010	7,315	
		<u>\$ 10,351</u>
Energy Conservation Project 2006	<u>\$ 1,723</u>	<u>1,723</u>
Service Center Fund Total		<u><u>\$ 12,074</u></u>
 <u>Motel Tax Fund</u>		
Interfund Loans		
Spring Recirculation Pump 2007	<u>\$ 8,771</u>	<u>8,771</u>
Energy Conservation Project 2006	<u>\$ 5,888</u>	<u>5,888</u>
Motel Tax Fund Total		<u><u>\$ 14,660</u></u>
 <u>Narcotics Task Force Fund</u>		
Lease Purchase Financing		
Equipment 2008	\$ 21,757	
Equipment 2010	4,390	
		<u>21,757</u>
Narcotics Task Force Fund Total		<u><u>\$ 21,757</u></u>
 Total 2009-10 Debt Service Requirements		 <u><u>\$1,728,821</u></u>

CITY OF BIG SPRING

**Debt Service Schedule
(Excluding Bonds)
Fiscal Year 2009-10**

Annual Debt Service Requirements

General Fund

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Lease Purchase			
2009-10	\$ 675,614	\$ 61,525	\$ 737,139
2010-11	636,155	52,936	689,090
2011-12	509,884	32,631	542,515
2012-13	359,756	17,407	377,163
2013-14	233,459	6,943	240,402
2014-15	67,284	540	67,824
Total	<u>\$ 2,482,152</u>	<u>\$ 171,982</u>	<u>\$ 2,654,134</u>
Interfund Loans			
2009-10	\$ 59,736	\$ 3,882	\$ 63,619
2010-11	56,205	2,262	58,467
2011-12	44,567	797	45,364
2012-13	30,378	310	30,688
2013-14	28,263	55	28,318
2014-15	25,000	-	25,000
2015-16	25,000	-	25,000
2016-17	25,000	-	25,000
2017-18	25,000	-	25,000
2018-19	25,000	-	25,000
2019-20	25,000	-	25,000
2020-21	25,000	-	25,000
2021-2026	125,000	-	125,000
Total	<u>\$ 519,150</u>	<u>\$ 7,306</u>	<u>\$ 526,456</u>

CITY OF BIG SPRING

**Debt Service Schedule
(Excluding Bonds)
Fiscal Year 2009-10
(Continued)**

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Energy Conservation Project			
2009-10	\$ 111,686	\$ 71,087	\$ 182,773
2010-11	116,366	66,407	182,773
2011-12	121,241	61,531	182,773
2012-13	126,321	56,451	182,773
2013-14	131,614	51,158	182,773
2014-15	137,129	45,644	182,773
2015-16	142,875	39,898	182,773
2016-17	148,861	33,912	182,773
2017-18	155,098	27,674	182,773
2018-19	161,597	21,176	182,773
2019-20	168,368	14,405	182,773
2020-21	175,422	7,350	182,773
Total	\$ 1,696,579	\$ 496,693	\$ 2,193,272
General Fund Totals			
2009-10	\$ 847,037	\$ 136,494	\$ 983,531
2010-11	808,725	121,605	930,330
2011-12	675,692	94,960	770,652
2012-13	516,455	74,168	590,623
2013-14	393,337	58,156	451,493
2014-15	229,413	46,184	275,597
2015-16	167,875	39,898	207,773
2016-17	173,861	33,912	207,773
2017-18	180,098	27,674	207,773
2018-19	186,597	21,176	207,773
2019-20	193,368	14,405	207,773
2020-21	200,422	7,350	207,773
2021-2026	125,000	-	125,000
Total	\$ 4,697,880	\$ 675,982	\$ 5,373,862

CITY OF BIG SPRING

**Debt Service Schedule
(Excluding Bonds)
Fiscal Year 2009-10**

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Utility Fund			
Lease Purchase			
2009-10	\$ 96,931	\$ 10,356	\$ 107,287
2010-11	97,864	8,162	106,027
2011-12	85,522	5,156	90,677
2012-13	80,173	2,635	82,808
2013-14	34,930	554	35,484
2014-15	4,137	33	4,170
Total	<u>\$ 399,558</u>	<u>\$ 26,896</u>	<u>\$ 426,454</u>
Interfund Loans			
2009-10	\$ 198,664	\$ 29,684	\$ 228,348
2010-11	168,682	20,744	189,426
2011-12	128,640	14,080	142,720
2012-13	124,533	8,242	132,775
2013-14	101,673	3,078	104,751
2014-15	26,384	364	26,747
Total	<u>\$ 748,575</u>	<u>\$ 76,192</u>	<u>\$ 824,767</u>

CITY OF BIG SPRING

**Debt Service Schedule
(Excluding Bonds)
Fiscal Year 2009-10
(Continued)**

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Energy Conservation Project			
2009-10	\$ 192,273	\$ 122,379	\$ 314,653
2010-11	200,330	114,323	314,653
2011-12	208,723	105,929	314,653
2012-13	217,469	97,184	314,653
2013-14	226,581	88,072	314,653
2014-15	236,075	78,578	314,653
2015-16	245,966	68,687	314,653
2016-17	256,272	58,381	314,653
2017-18	267,010	47,643	314,653
2018-19	278,198	36,455	314,653
2019-20	289,854	24,799	314,653
2020-21	301,999	12,654	314,653
Total	<hr/> \$ 2,920,749	<hr/> \$ 855,083	<hr/> \$ 3,775,832
Utility Fund Totals			
2009-10	\$ 487,869	\$ 162,419	\$ 650,288
2010-11	466,876	143,230	610,106
2011-12	422,885	125,165	548,050
2012-13	422,175	108,060	530,236
2013-14	363,184	91,704	454,888
2014-15	266,595	78,975	345,570
2015-16	245,966	68,687	314,653
2016-17	256,272	58,381	314,653
2017-18	267,010	47,643	314,653
2018-19	278,198	36,455	314,653
2019-20	289,854	24,799	314,653
2020-21	301,999	12,654	314,653
2021-2026	-	-	-
Total	<hr/> \$ 4,068,882	<hr/> \$ 958,171	<hr/> \$ 5,027,053

CITY OF BIG SPRING

**Debt Service Schedule
(Excluding Bonds)
Fiscal Year 2009-10**

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Airpark Fund			
Lease Purchase			
2009-10	\$ 20,963	\$ 2,125	\$ 23,087
2010-11	22,238	1,816	24,054
2011-12	19,350	1,127	20,477
2012-13	13,830	573	14,403
2013-14	7,627	204	7,831
2014-15	1,920	15	1,935
Total	<u>\$ 85,927</u>	<u>\$ 5,860</u>	<u>\$ 91,786</u>
Energy Conservation Project			
2009-10	\$ 3,966	\$ 2,524	\$ 6,490
2010-11	4,132	2,358	6,490
2011-12	4,305	2,185	6,490
2012-13	4,486	2,005	6,490
2013-14	4,674	1,817	6,490
2014-15	4,869	1,621	6,490
2015-16	5,073	1,417	6,490
2016-17	5,286	1,204	6,490
2017-18	5,507	983	6,490
2018-19	5,738	752	6,490
2019-20	5,979	512	6,490
2020-21	6,229	261	6,490
Total	<u>\$ 60,245</u>	<u>\$ 17,637</u>	<u>\$ 77,882</u>

CITY OF BIG SPRING

**Debt Service Schedule
(Excluding Bonds)
Fiscal Year 2009-10
(Continued)**

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Airpark Fund Totals			
2009-10	\$ 24,929	\$ 4,649	\$ 29,578
2010-11	26,370	4,174	30,544
2011-12	23,655	3,312	26,967
2012-13	18,316	2,577	20,893
2013-14	12,300	2,021	14,321
2014-15	6,789	1,636	8,425
2015-16	5,073	1,417	6,490
2016-17	5,286	1,204	6,490
2017-18	5,507	983	6,490
2018-19	5,738	752	6,490
2019-20	5,979	512	6,490
2020-21	6,229	261	6,490
Total	\$ 146,172	\$ 23,497	\$ 169,669

CITY OF BIG SPRING

**Debt Service Schedule
(Excluding Bonds)
Fiscal Year 2009-10**

Annual Debt Service Requirements

EMS Fund	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Lease Purchase			
2009-10	\$ 53,802.66	\$ 4,580.50	\$ 58,383.16
2010-11	51,679	2,952	54,631
2011-12	35,573	1,433	37,006
2012-13	22,895	572	23,467
2013-14	7,202	74	7,277
2014-15	363	3	366
Total	<u>\$ 171,515</u>	<u>\$ 9,615</u>	<u>\$ 181,130</u>
Interfund Loans			
2009-10	\$ 31,658	\$ 7,883	\$ 39,541
2010-11	33,278	6,263	39,541
2011-12	34,980	4,561	39,541
2012-13	36,770	2,771	39,541
2013-14	35,356	890	36,246
Total	<u>\$ 172,042</u>	<u>\$ 22,369</u>	<u>\$ 194,411</u>
EMS Fund Totals			
2009-10	\$ 85,461	\$ 12,464	\$ 97,924
2010-11	84,957	9,216	94,172
2011-12	70,553	5,994	76,548
2012-13	59,666	3,343	63,009
2013-14	42,558	965	43,523
2014-15	363	3	366
Total	<u>\$ 343,557</u>	<u>\$ 31,984</u>	<u>\$ 375,542</u>

CITY OF BIG SPRING

**Debt Service Schedule
(Excluding Bonds)
Fiscal Year 2009-10**

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Service Center Fund			
Lease Purchase			
2009-10	\$ 8,972	\$ 1,379	\$ 10,351
2010-11	12,244	1,765	14,009
2011-12	12,698	1,311	14,009
2012-13	13,169	840	14,009
2013-14	11,616	368	11,984
2014-15	3,628	29	3,657
Total	<u>\$ 62,326</u>	<u>\$ 5,692</u>	<u>\$ 68,018</u>
Energy Conservation Project			
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>\$ 15,995</u>	<u>\$ 4,683</u>	<u>\$ 20,677</u>

CITY OF BIG SPRING

**Debt Service Schedule
(Excluding Bonds)
Fiscal Year 2009-10
(Continued)**

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Service Center Fund Totals			
2009-10	\$ 10,025	\$ 2,050	\$ 12,074
2010-11	13,341	2,391	15,732
2011-12	13,841	1,891	15,732
2012-13	14,360	1,372	15,732
2013-14	12,857	850	13,707
2014-15	4,921	460	5,380
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>\$ 78,321</u>	<u>\$ 10,375</u>	<u>\$ 88,695</u>

CITY OF BIG SPRING

**Debt Service Schedule
(Excluding Bonds)
Fiscal Year 2009-10**

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Motel Tax Fund			
Interfund Loans			
2009-10	\$ 8,771	\$ 73	\$ 8,844
Total	<u>\$ 8,771</u>	<u>\$ 73</u>	<u>\$ 8,844</u>
Energy Conservation Project			
2009-10	\$ 3,598	\$ 2,290	\$ 5,888
2010-11	3,749	2,139	5,888
2011-12	3,906	1,982	5,888
2012-13	4,070	1,819	5,888
2013-14	4,240	1,648	5,888
2014-15	4,418	1,471	5,888
2015-16	4,603	1,285	5,888
2016-17	4,796	1,093	5,888
2017-18	4,997	892	5,888
2018-19	5,206	682	5,888
2019-20	5,424	464	5,888
2020-21	5,652	237	5,888
Total	<u>\$ 54,659</u>	<u>\$ 16,002</u>	<u>\$ 70,662</u>
Motel Tax Fund Totals			
2009-10	\$ 12,369	\$ 2,363	\$ 14,733
2010-11	3,749	2,139	5,888
2011-12	3,906	1,982	5,888
2012-13	4,070	1,819	5,888
2013-14	4,240	1,648	5,888
2014-15	4,418	1,471	5,888
2015-16	4,603	1,285	5,888
2016-17	4,796	1,093	5,888
2017-18	4,997	892	5,888
2018-19	5,206	682	5,888
2019-20	5,424	464	5,888
2020-21	5,652	237	5,888
Total	<u>\$ 63,431</u>	<u>\$ 16,075</u>	<u>\$ 79,506</u>

CITY OF BIG SPRING

**Debt Service Schedule
(Excluding Bonds)
Fiscal Year 2009-10**

Annual Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Narcotics Task Force			
Lease Purchase			
2009-10	\$ 23,807	\$ 959	\$ 24,766
2010-11	26,300	1,158	27,458
2011-12	27,118	852	27,970
2012-13	13,336	535	13,871
2013-14	6,367	223	6,590
2014-15	2,177	17	2,195
Total	<u>\$ 99,106</u>	<u>\$ 3,745</u>	<u>\$ 102,851</u>

BUDGETED CAPITAL OUTLAY

Fiscal Year 2009-10

General Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Information Technology	E-Govt Payment Software	1	Lease Purchase	\$ 7,000
Information Technology	Upgrade City Hall Server	1	Lease Purchase	6,500
Human Resources	HR Software Package	1	Lease Purchase	18,500
Police	Police Vehicles	6	Lease Purchase	220,000
Fire	Fire Engine	1	Lease Purchase	325,000
Fire Marshal	Four Door Crew Cab Pickup	1	Lease Purchase	24,000
Animal Control	1/2 Ton Pickup	1	Lease Purchase	20,000
Code Enforcement	Small Pickup Truck	1	Lease Purchase	16,000
Streets	1/2 Ton Pickup	1	Lease Purchase	20,000
Streets	Skid Loader w/ Broom Attachment	1	Lease Purchase	40,000
Sanitation	Sanitation Truck	1	Lease Purchase	175,000
Parks	72" Deck Mower	1	Lease Purchase	18,000
Sports Complex	Airifier	1	Lease Purchase	25,000
Golf Course	Pro Shop	1	Restricted Fund	401,643
Golf Course	Trap Rake	1	Lease Purchase	25,000
Golf Course	Pro Sweep	1	Lease Purchase	12,000
Golf Course	Tee Box Mower	1	Lease Purchase	25,500
				<hr/>
				\$ 1,379,143

Utility Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Distribution & Collections	Water Lines	N/A	Reserves	\$ 100,000
Distribution & Collections	Utility Crew Pickups	2	Lease Purchase	60,000
Wastewater Treatment	Compl. S. Final Clarifier/Trickling Filter	N/A	Reserves	75,000
Wastewater Treatment	Effluent Filter Rehab	N/A	Reserves	125,000
				<hr/>
				\$ 360,000

Airpark Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Airpark	Dump Trailer	1	Lease Purchase	\$ 6,200
Airpark	Truck or Trailer Mounted Blower	1	Lease Purchase	7,150
Airpark	72" Deck Mower	1	Lease Purchase	13,000
				<hr/>
				\$ 26,350

EMS Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
EMS	Server & Switches for Billing	1	Lease Purchase	\$ 5,000
				<hr/>
				\$ 5,000

BUDGETED CAPITAL OUTLAY

Fiscal Year 2009-10

(Continued)

Service Center Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Service Center	50-Ton 3-axle Trailer w/Detachable Neck	1	Lease Purchase	\$ 50,000
				<u>\$ 50,000</u>

Cemetery Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Cemetery	Utility Work Vehicle	1	Lease Purchase	\$ 8,000
				<u>\$ 8,000</u>

Narcotics Task Force Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Task Force	Radio Repeater System	1	Lease Purchase	\$ 30,000
				<u>\$ 30,000</u>

Motel Tax Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Auditorium	ADA Renovations	N/A	Operations	\$ 500,000
CVB	6" Water Line/Well - Spring	1	Operations	48,000
				<u>\$ 548,000</u>

Correctional Center Fund

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Correctional Center	Renovate Police Department	N/A	Operations	\$ 1,700,000
				<u>\$ 1,700,000</u>

General Obligation Bonds

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Funding Source</u>	<u>Price</u>
Streets	Street Reconstruction	N/A	Bonds	\$ 957,230
				<u>\$ 957,230</u>

Total Budgeted Capital Outlay				<u><u>\$ 5,063,723</u></u>
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BUDGETED CAPITAL OUTLAY

Fiscal Year 2009-10

(Continued)

Summary by Fund

General	Lease Purchase	\$ 977,500	
	Restricted Funds	<u>401,643</u>	\$ 1,379,143
Utility	Lease Purchase	60,000	
	Reserves	<u>300,000</u>	360,000
Airpark	Lease Purchase	<u>26,350</u>	26,350
EMS	Lease Purchase	<u>5,000</u>	5,000
Service Center	Lease Purchase	<u>50,000</u>	50,000
Cemetery	Operating Funds	<u>8,000</u>	8,000
Narcotics Task Force	Lease Purchase	<u>30,000</u>	30,000
Motel Tax	Operating Funds	<u>548,000</u>	548,000
Correctional Center	Operating Funds	<u>1,700,000</u>	1,700,000
General Obligation Bonds	Bond Funds	<u>957,230</u>	<u>957,230</u>
			<u><u>\$ 5,063,723</u></u>

Summary by Funding Source

Lease Purchase	\$ 1,148,850
Bond Funds	957,230
Reserve Funds	300,000
Operating Funds	2,256,000
Restricted Funds	<u>401,643</u>
	<u><u>\$ 5,063,723</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	2009 ASSESSED VALUE
Western Container	Manufacture of Plastic Bottles	\$27,427,210
Scenic Mountain Medical Center	Hospital	14,277,640
Oncor Electric Delivery Co	Electric Provider	8,964,180
The Coca-cola Company	Retail Beverage	7,953,930
Walmart Real Estate	Real Estate	6,854,110
Walmart Stores Texas LP	Retail/Grocery	6,440,200
Southwestern Bell Telephone LP	Telephone Utility	5,752,990
General Electric Capital Corp	Vehicle Leasing	4,188,040
Butt H E Grocery Company	Retail/Grocery	3,433,960
HTP TA Properties Trust.	Truck Stop	3,304,650

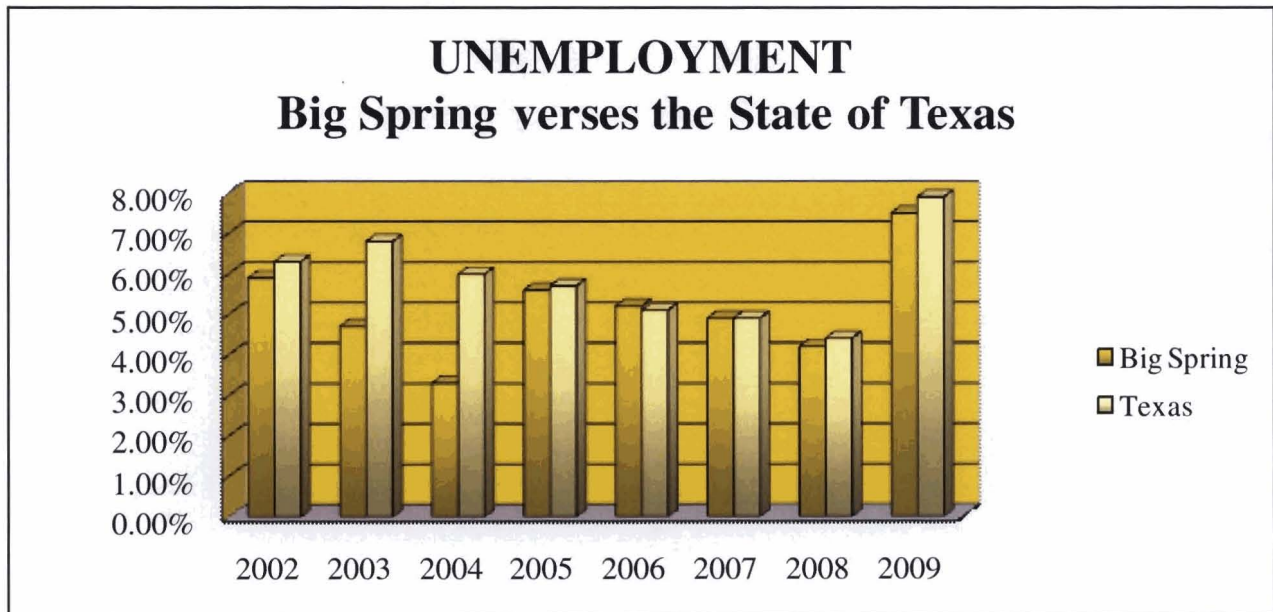
The racial composition of the Big Spring population, as reported in the 2000 Census, is illustrated in the following table:

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

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

FISCAL YEAR	POPULATION	PER CAPITA MEDIAN INCOME	MEDIAN AGE	BSISD ENROLLMENT
2000	25,233	\$ 22,500	36	4,083
2001	25,233	21,404	36	4,042
2002	25,233	20,323	35	3,958
2003	25,233	20,323	36	3,907
2004	25,233	21,501	36	3,798
2005	25,233	21,925	36	3,810
2006	25,233	23,186	36	3,782
2007	25,233	23,858	36	3,774
2008	25,233	26,692	37	3,783
2009	25,233	28,262	37	3,827

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



Source: Texas Workforce Commission and the Bureau of Labor Statistics

City Statistics

FY 2009-2010

Date of Incorporation	1907
Adoption of the City Charter	Voted 12/07/26 Adopted 1/01/27
Form of Government	Council-Mayor
Area in Square Miles	18.89
Miles of Street Paved	189.5
Police Protection	
Number of Stations	1
Number of Employees (including 7 civilians)	61
Number of Calls for Service	23,205
Total Arrests	1,778
Total Number of Written Reports	4,682
Total Number of Building checks	6,678
Total Alarm Response	835
Total Citations	2,784
Fire Protection	
Number of Stations	5
Number of Employees	46
Number of City runs per year	353
Number of Non-City runs per year	58
EMS Service	
Number of Employees (including clerks)	18
Number of City runs per year	2,782
Number of Non-City runs per year	326
Number of long distance transfers	558
Retired Volunteers Program	
Number of Volunteers	276
Total Volunteer Hours (10/1/2008-9/30/2009)	41,667
Dollar Value to the Community (Based on Private Sector rate)	\$750,006
Building Permits	
Number of Residential	14
Residential Valuation	\$890,900
Number of Residential Alterations & Additions	62
Residential Valuation	\$268,472
Number of Residential Re-Roofs	82
Residential Valuations	\$254,126
Number of Commercial Buildings	1

Building Permits (continued)		
Commercial Valuation		\$2,500,000
Number of Commercial Alterations & Additions		10
Commercial Valuation		\$2,465,317
Number of Commercial Re-Roofs		9
Commercial Valuation		\$131,800
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)		5,171,000
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	
Roy Anderson Complex (seven softball, two baseball, 5 soccer, 2 football and 1 practice field)		70.67 acres
National little league		4.60 acres
International little league		3.44 acres
American little league		3.75 acres
Golf Course		
Comanche Trail (18 holes)		184.75 acres
Street Lights		1,808 lights
Cost per light per month (on year average)		\$15.36
City Employees		
Full Time		277
Part Time		6
Employee Education		
Post Graduate		4
Bachelors Degree		15
Associates Degree		33

CITY OF BIG SPRING

**BUDGET POLICY
2009-2010**

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

2009-10 Annual Budget

February - April	Preparation of budget work papers by Finance Department.
May 20	Distribute 2009-10 annual budget work papers to department heads.
May 20	Revenue projection forms will be distributed to division directors.
June 2	Special City Council meeting for budget planning session to provide staff with Council projects and priorities.
June 10	Proposed budget will be entered into the budget module by all departments.
June 10	Division directors will submit revenue projections to the Finance Department.
June 11 - June 14	Finance Department will review and complete revenue projections and prepare proposed budget for presentation to the City Manager.
June 15 - 24	Review line item budget requests with division directors and department heads by the City Manager.
June 25 - 26	Review capital requests and program changes with division directors and department heads by the City Manager.
June 27 - July 26	The proposed annual 2009-10 budget will be prepared for presentation to the City Council.
July 27 - 28	Budget work sessions with the City Council.
July 29	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 4	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 2009-10 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 18	The City Council will conduct a public hearing on the proposed annual budget.
September 1	First reading of an ordinance approving and adopting the 2009-10 annual budget.
September 22	Second and final reading of an ordinance approving and adopting the 2009-10 annual budget.
September 23	File adopted budget with the County Clerk.
October 1, 2009	Effective date of adopted budget.

CITY OF BIG SPRING

**TAX RATE CALENDAR
2009-10 Tax Rate**

July 27	Deadline for chief appraiser to certify roll to taxing entities.
July 29	Calculation of effective and rollback tax rates by Tax Assessor/Collector.
August 6	Publication of effective and rollback rates by Howard County Tax Assessor and Collector.
August 7	Post notice seventy-two (72) hours in advance of meeting of City Council to discuss tax rate.
August 11	Meeting of the City Council to discuss 2009-10 proposed tax rate and vote to place the proposal to adopt the rate on the agenda of a future meeting as an action item if the proposed rate exceeds the effective rate or the rollback rate, whichever, is lower.
August 12	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 14	Post notice seventy-two (72) hours in advance of public hearing.
August 18	The City Council will conduct a public hearing on the proposed tax rate.
August 28	Post notice seventy-two (72) hours in advance of second public hearing
September 1	The City Council will conduct the second public hearing, consider first reading of an ordinance adopting the proposed tax rate for 2009-10, and schedule and announce meeting date at which the tax rate will be adopted.
September 12	Publish "Notice of Tax Revenue Increase" (quarter-page notice) in local newspaper, broadcast on local access channel and post on City Web site.
September 18	Post notice seventy-two (72) hours in advance of meeting to adopt tax rate.
September 22	The City Council will adopt the tax rate for 2009-10 on second and final reading.

**ORGANIZATIONAL CHARTS
BY DIVISION**

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

- City Attorney**
 - Legal Assistant

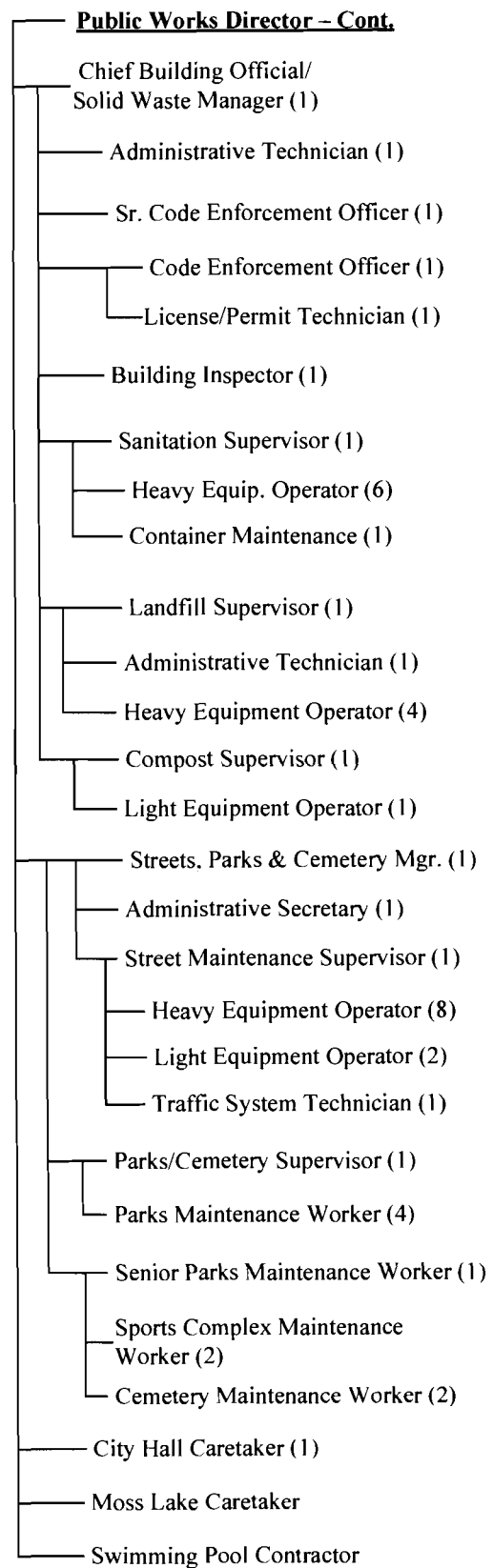
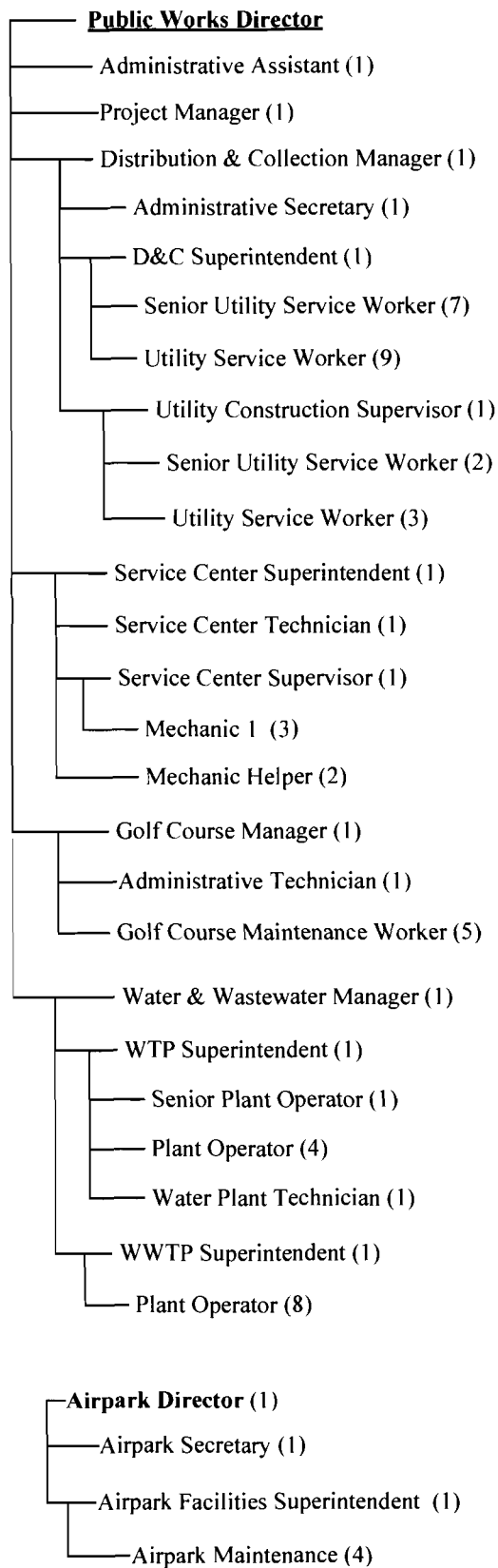
- Finance Director / City Secretary**
 - Assistant Finance Director (1)
 - Staff Accountants (2)
 - Assistant City Secretary (1)
 - Accounts Payable Technician (1)
 - CVB Manager (1)
 - EMS Billing Coordinator (1)
 - EMS Billing Technician (1)
 - Customer Service Manager (1)
 - Customer Billing Technician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

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

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

- Fire Chief**
 - Fire Marshal (1)
 - Office Secretary (.5)
 - Deputy Chiefs (3)
 - Lieutenants (12)
 - Apparatus Engineers (12)
 - Firefighters (20)
 - EMS (16)

- Police Chief**
 - Administrative Lieutenant (1)
 - CID Sergeant (1)
 - Detectives (5)
 - Narcotics Sergeant (1)
 - Corporals (5)
 - Administrative Assistant (1)
 - Identification Technician (1)
 - Computer Technician (1)
 - Patrol Lieutenant (2)
 - Patrol Sergeants (4)
 - Patrol Officers (25)
 - Support Services Lieutenant (1)
 - Animal Wardens (3)
 - Support Services Sergeant (1)
 - Dare Officer (1)
 - Warrants Officer (1)
 - Communications Sergeant (1)
 - Dispatchers (8)
 - Records Technicians (3)



**SUMMARY OF
BUDGETED POSITIONS**

**SUMMARY OF PERSONNEL BY DIVISION
AND DEPARTMENTS**

DIVISION / DEPARTMENT	Full-time Equivalents		
	FISCAL YEAR 2007-08	FISCAL YEAR 2008-09	FISCAL YEAR 2009-10
Administration (001)			
City Manager (130)	2.0	2.0	2.0
Special Projects (170)	1.0	1.0	1.0
Legal (150)	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>
<i>Total</i>	4.0	5.0	5.0
Finance (002)			
Finance (120)	6.0	6.0	6.0
Information Technology (140)	2.0	2.0	2.0
Customer Service (735)	<u>8.0</u>	<u>6.0</u>	<u>6.0</u>
<i>Total</i>	16.0	14.0	14.0
Personnel (003)			
Human Resources (160)	4.0	4.0	4.0
Police (011)			
Police (200)	61.0	63.0	62.0
Animal Control (240)	3.0	3.0	3.0
Narcotics Task Force (201)	6.0	6.0	6.0
JAG ARRA Crime Scene (232)	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>
<i>Total</i>	70.0	72.0	72.0
Fire (012)			
Fire (210)	46.0	46.0	46.0
Fire Marshal (230)	1.0	1.0	1.0
Emergency Medical Service (260)	<u>18.0</u>	<u>16.0</u>	<u>18.0</u>
<i>Total</i>	65.0	63.0	65.0
Municipal Judge (013)			
Municipal Court (220)	4.0	4.0	4.0
Public Works (021)			
Code Enforcement/Inspections (300)	5.0	6.0	5.0
Water Treatment (705)	8.0	8.0	8.0
Distribution & Collection (710)	24.0	27.0	27.0
Wastewater Treatment (740)	9.0	9.0	9.0
Material Control (745)	2.0	2.0	2.0
Airpark (610)	7.0	7.0	6.0
Service Center (810)	<u>8.0</u>	<u>7.0</u>	<u>8.0</u>
<i>Total</i>	63.0	66.0	65.0

SUMMARY OF PERSONNEL BY DIVISION

AND DEPARTMENTS

DIVISION / DEPARTMENT	<i>Full-time Equivalents</i>		
	FISCAL YEAR 2007-08	FISCAL YEAR 2008-09	FISCAL YEAR 2009-10
<i>Highways and Streets (022)</i>			
Streets (320)	14.0	14.0	14.0
<i>Sanitation (025)</i>			
Sanitation (330)	8.0	8.0	8.0
Landfill (350)	7.0	6.0	6.0
Compost (360)	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
<i>Total</i>	17.0	16.0	16.0
<i>Parks and Recreation (027)</i>			
Parks (370)	5.0	5.0	5.0
Golf Course (390)	4.0	8.0	7.0
Sports Complex (375)	0.0	0.0	3.0
City Hall (420)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<i>Total</i>	10.0	14.0	16.0
<i>Economic Development (040)</i>			
Convention Visitors Bureau (560)	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<i>Total</i>	1.0	1.0	1.0
<i>Senior Center (050)</i>			
Senior Center (910)	6.0	6.0	3.0
<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
Total City Personnel	278.0	283.0	283.0

SUMMARY OF PERSONNEL BY FUND

FUND	<u>Full-time Equivalents</u>		
	<i>FISCAL</i>	<i>FISCAL</i>	<i>FISCAL</i>
	<i>YEAR</i>	<i>YEAR</i>	<i>YEAR</i>
	<i>2007-08</i>	<i>2008-09</i>	<i>2009-10</i>
General Fund	177.0	184.0	184.0
Motel Tax	1.0	1.0	1.0
Utilities	51.0	52.0	52.0
Airpark	7.0	7.0	6.0
Emergency Medical Service	18.0	16.0	18.0
Service Center	8.0	7.0	8.0
Cemetery	2.0	2.0	2.0
RSVP	2.0	2.0	2.0
Senior Center	6.0	6.0	3.0
Narcotics Task Force	6.0	6.0	6.0
Crime Scene Grant	0.0	0.0	1.0
	<hr/>		
Total	278.0	283.0	283.0

CITY OF BIG SPRING

*General Pay Plan
Fiscal Year 2009-10*

GRADE	JOB CLASSIFICATION	SALARY	ENTRY LEVEL (Step 1)	MAXIMUM LEVEL (Step 18)
(5)	Custodian	Annual	18,557.76	28,238.08
	P/T Golf Course Maint. Worker	Bi-Weekly	713.766	1,086.08
	P/T Cook	Hourly	8.922	13.576
	P/T General Worker			
(9)	Airport Maintenance Worker	Annual	22,609.60	34,403.20
	Cemetery Maintenance Worker	Bi-Weekly	869.60	1,323.20
	Golf Course Maintenance Worker	Hourly	10.870	16.540
	Light Equipment Operator			
	Mechanic Helper			
	Meter Reader			
	Maintenance Worker			
	Utility Service Worker			
(10)	Administrative Secretary	Annual	23,757.76	36,142.08
	Administrative Technician	Bi-Weekly	913.76	1,390.08
	Customer Service Clerk	Hourly	11.422	17.376
	Deputy Court Clerk			
	Inventory specialist			
	License/Permit Technician			
	Records Technician			
	Service Center Technician			
(11)	Animal Control Officer	Annual	24,995.84	37,974.56
	Animal Warden	Bi-Weekly	959.84	1,460.56
	Communications Officer	Hourly	11.998	18.257
	Heavy Equipment Operator			
	Jailer			
(12)	Accounts Payable Technician	Annual	26,220.48	39,898.56
	Administrative Assistant	Bi-Weekly	1008.48	1,534.56
	Airport Maintenance Technician	Hourly	12.606	19.182
	Billing Technician			
	Customer Service Technician			
	EMS Billing Technician			
	Human Resource Technician			
	Mechanic I			
	Senior Center Cook			
	Senior Utility Service Worker			
	Traffic Systems Technician			
	Wastewater Treatment Plant Operator			
	Water Treatment Plant Operator			
	Water Plant Technician			
Welder				

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

GRADE	JOB CLASSIFICATION	SALARY	ENTRY LEVEL (Step 1)	MAXIMUM LEVEL (Step 18)
(13)	Plant Operator	Annual	27,551.68	41,918.24
	Benefits Coordinator	Bi-Weekly	1,059.68	1,612.24
		Hourly	13.246	20.153
(14)	Administrative Assistant	Annual	28,945.28	44,041.92
	Assistant City Secretary	Bi-Weekly	1,113.28	1,693.92
	Compost Supervisor	Hourly	13.916	21.174
	Court Clerk			
	Legal Assistant I			
	Mechanic II			
	Parks/Cemetery Supervisor			
	Payroll Coordinator			
	RSVP Program Coordinator			
	Sanitation Supervisor			
	Senior Center Coordinator			
	Senior Code Enforcement Officer			
Senior Plant Operator				
(15)	EMS Billing Coordinator	Annual	30,407.52	46,271.68
	ID Technician	Bi-Weekly	1,169.52	1,779.68
		Hourly	14.619	22.246
(16)	Code Enforcement Supervisor	Annual	31,946.72	48,615.84
	Customer Service Supervisor	Bi-Weekly	1,228.72	1,869.84
	Drafting Technician	Hourly	15.359	23.373
	Landfill Supervisor			
	Service Center Supervisor			
	Staff Accountant			
	Street Maintenance Supervisor			
	Utility Construction Supervisor			
(17)		Annual	33,562.88	51,074.40
		Bi-Weekly	1,290.88	1,964.40
		Hourly	16.136	24.555
(18)	Airport Maintenance Superintendent	Annual	35,260.16	53,661.92
		Bi-Weekly	1,356.16	2,063.92
		Hourly	16.952	25.799
(19)	CVB Coordinator	Annual	37,048.96	56,376.32
	Distribution/Collection Superintendent	Bi-Weekly	1,424.96	2,168.32
	Information Technology Specialist	Hourly	17.812	27.104
	Purchasing Agent			
	Senior Services Program Manager			
	Service Center Superintendent			
	WTP Superintendent			
WWTP Superintendent				
(20)		Annual	38,925.12	59,232.16
		Bi-Weekly	1,497.12	2,278.16
		Hourly	18.714	28.477

<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	42,966.56	65,386.88
	Streets, Parks and Cemetery Manager	Bi-Weekly	1,652.56	2,514.88
		Hourly	20.657	31.436
(22)	Building Official/Construction Mgr	Annual	47,428.16	72,176.00
	Distribution and Collection Manager	Bi-Weekly	1,824.16	2,776.00
	Assistant Director of Finance	Hourly	22.802	34.70
	Project Manager			
	Water and Wastewater Manager			
(23)	Category Not Applicable	Annual	52,353.60	79,670.24
		Bi-Weekly	2,013.60	3,064.24
		Hourly	25.170	38.303
(24)	Airport Director	Annual	57,788.64	87,940.32
	Chief Police	Bi-Weekly	2,222.64	3,382.32
	Director of Finance/City Secretary	Hourly	27.786	42.279
	Fire Chief			
	Human Resource Director Municipal Court Judge			
(25)	Assistant City Manager	Annual	63,789.44	97,067.36
		Bi-Weekly	2,453.44	3,733.36
		Hourly	30.668	46.667

Grades 26 - 27 are not applicable and have been excluded

CITY OF BIG SPRING

Fire Department Pay Plan

Fiscal Year 2009-10

<u>CLASSIFICATION</u>	<u>SALARY</u>	<u>DAY SHIFT (BASED ON 2,080 HRS/YR)</u>	<u>SHIFT WORK (BASED ON 2,912 HRS/YR)</u>
Firefighter I	Annual	\$29,735.680	\$28,737.350
	Bi-Weekly	1,143.680	1,143.750
	Hourly	14.296	10.212
Apparatus Engineers	Annual	31,416.320	31,417.570
	Bi-Weekly	1,208.320	1,208.370
	Hourly	15.104	10.789
Lieutenant	Annual	34,858.720	34,856.640
	Bi-Weekly	1,340.720	1,340.640
	Hourly	16.759	11.970
Deputy Chief	Annual	41,552.160	41,551.328
	Bi-Weekly	1,598.160	1,532.944
	Hourly	19.977	14.269

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

<u>CERTIFICATE/LICENSE</u>	<u>CERTIFICATE PAY</u>	<u>DAY SHIFT (BASED ON 2,080 HRS/YR)</u>	<u>SHIFT WORK (BASED ON 2,912 HRS/YR)</u>
Firefighter – Basic	Annual	\$1,179.360	\$1,179.360
	Bi-Weekly	45.360	45.360
	Hourly	0.567	0.405
Firefighter – Intermediate	Annual	2,968.160	2,967.328
	Bi-Weekly	114.160	114.128
	Hourly	1.427	1.019
Firefighter – Advanced	Annual	4,128.800	4,126.604
	Bi-Weekly	158.800	152.208
	Hourly	1.985	1.417
Firefighter - Master	Annual	5,618.080	5,617.248
	Bi-Weekly	216.080	216.048
	Hourly	2.701	1.929

CITY OF BIG SPRING

Fire Department Pay Plan

Fiscal Year 2009-10

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

<u>CERTIFICATE/LICENSE</u>	CERTIFICATE PAY	<i>DAY SHIFT (BASED ON 2,080 HRS/YR)</i>	<i>SHIFT WORK (BASED ON 2,912 HRS/YR)</i>
EMT – Basic	Annual	\$1,117.936	\$1,179.360
	Bi-Weekly	45.360	43.568
	Hourly	0.567	0.405
EMT – Intermediate	Annual	3,357.120	3,357.536
	Bi-Weekly	129.120	129.136
	Hourly	1.614	1.153
EMT - Paramedic	Annual	5,618.080	5,617.248
	Bi-Weekly	216.080	216.048
	Hourly	2.701	1.929
Instructor – TDH	Annual	2,342.080	2,341.248
	Bi-Weekly	90.080	90.048
	Hourly	1.126	0.804

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

<u>CERTIFICATE/LICENSE</u>	CERTIFICATE PAY	<i>DAY SHIFT (BASED ON 2,080 HRS/YR)</i>	<i>SHIFT WORK (BASED ON 2,912 HRS/YR)</i>
Associates Degree	Annual	\$1,129.440	\$1,129.856
	Bi-Weekly	43.440	43.456
	Hourly	0.543	0.388
Bachelors Degree	Annual	2,292.160	2,294.656
	Bi-Weekly	88.160	88.256
	Hourly	1.102	0.788

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

<u>CERTIFICATE/LICENSE</u>	CERTIFICATE PAY	<i>DAY SHIFT (BASED ON 2,080 HRS/YR)</i>	<i>SHIFT WORK (BASED ON 2,912 HRS/YR)</i>
Water Rescue	Annual	\$474.240	\$474.656
	Bi-Weekly	18.240	18.256
	Hourly	0.228	0.163
Instructor – Intermediate Tex. Comm. Fire Protection	Annual	2,342.080	2,341.248
	Bi-Weekly	90.080	90.048
	Hourly	1.126	0.804

CITY OF BIG SPRING

Fire Department Pay Plan

Fiscal Year 2009-10

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

<u>SHIFT ASSIGNMENT</u>		<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	\$0.575	\$0.411
Arson Investigator	Hourly	\$1.141	\$0.822
<hr/> <u>OFFICE ASSIGNMENT</u> <hr/>			
Training Officer	Hourly	\$1.091	N/A
Fire Marshall	Hourly	\$3.228	N/A

CITY OF BIG SPRING

Fire Department Pay Plan

Fiscal Year 2009-10

<u>CLASSIFICATION</u>	<u>GRADE/STEP</u>	<u>SALARY</u>	<u>(BASED ON 2,080 HRS/YR)</u>
Non-Certified Police Officer	15-04 P1-01	Annual	\$35,243.520
		Bi-Weekly	1,355.520
		Hourly	16.127
Police Officer	15-06 P2-01	Annual	33,806.240
		Bi-Weekly	1,300.240
		Hourly	16.944
Corporal	17-05 P3-01	Annual	37,953.760
		Bi-Weekly	1,459.760
		Hourly	18.247
Corporal 1 st Class	17-08 P4-01	Annual	40,872.000
		Bi-Weekly	1,572.000
		Hourly	19.650
Senior Corporal	17-10 P5-01	Annual	42,941.600
		Bi-Weekly	1,651.600
		Hourly	20.645
Sergeant	20-06 P6-01	Annual	45,115.200
		Bi-Weekly	1,732.200
		Hourly	21.690
Sergeant 1 st Class	20-10 P7-01	Annual	49,385.440
		Bi-Weekly	1,899.440
		Hourly	23.943
Master Sergeant	20-12 P8-01	Annual	52,324.480
		Bi-Weekly	2,012.480
		Hourly	25.156
Lieutenant	22-06 P9-01	Annual	54,972.320
		Bi-Weekly	2,114.320
		Hourly	26.429
Senior Lieutenant	22-11 P0-01	Annual	62,196.160
		Bi-Weekly	2,392.160
		Hourly	29.902

CITY OF BIG SPRING
Police Department Pay Plan
Fiscal Year 2009-10

<u>CLASSIFICATION</u>	<u>GRADE/STEP</u>	<u>SALARY</u>	<u>(BASED ON 2,080 HRS/YR)</u>
Non-Certified Police Officer	15-04 P1-01	Annual	\$35,243.520
		Bi-Weekly	1,355.520
		Hourly	16.127
Police Officer	15-06 P2-01	Annual	33,806.240
		Bi-Weekly	1,300.240
		Hourly	16.944
Corporal	17-05 P3-01	Annual	37,953.760
		Bi-Weekly	1,459.760
		Hourly	18.247
Corporal 1 st Class	17-08 P4-01	Annual	40,872.000
		Bi-Weekly	1,572.000
		Hourly	19.650
Senior Corporal	17-10 P5-01	Annual	42,941.600
		Bi-Weekly	1,651.600
		Hourly	20.645
Sergeant	20-06 P6-01	Annual	45,115.200
		Bi-Weekly	1,732.200
		Hourly	21.690
Sergeant 1 st Class	20-10 P7-01	Annual	49,385.440
		Bi-Weekly	1,899.440
		Hourly	23.943
Master Sergeant	20-12 P8-01	Annual	52,324.480
		Bi-Weekly	2,012.480
		Hourly	25.156
Lieutenant	22-06 P9-01	Annual	54,972.320
		Bi-Weekly	2,114.320
		Hourly	26.429
Senior Lieutenant	22-11 P0-01	Annual	62,196.160
		Bi-Weekly	2,392.160
		Hourly	29.902

CITY OF BIG SPRING
Police Department Pay Plan
Fiscal Year 2009-10

Additional Assignment Pay:

Narcotics Officers

One Step Increase

Includes authorized personnel only, specifically:

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

Emergency Management Director

\$200.00 per month

**GLOSSARY
and
ACRONYMS**

GLOSSARY OF TERMS AND ACRONYMS

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

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

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

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

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

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

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

ALP – Airport Layout Plan.

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

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

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

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

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

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

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

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

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

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

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

CERT – Civilian Emergency Response Team.

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

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

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

COLA – cost-of-living adjustment.

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

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

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

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

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

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

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

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

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

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

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

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

DRCC - Dora Roberts Community Center. City-owned facility available for rental for public meetings, seminars, workshops, weddings, family reunions, etc.

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

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

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

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

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

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

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

FBOP - Federal Bureau of Prisons.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Interfund Transfers - amounts transferred from one fund to another.

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

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

Inventory - the cost value of supplies on hand.

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

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

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

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

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

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

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

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

PB – proposed budget, which represents all revenue and expenditure estimates for the upcoming fiscal year.

RB – revised budget, which incorporates all revised estimates of revenues and expenditures for the current year's budget.

Reserve - an account used to indicate that a portion of a fund balance is restricted for a specific purpose.

Revenue - the yield of taxes and other monetary resources that the City collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which: 1) do not increase any liability, 2) do not represent the recovery of an expenditure, 3) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or decrease in assets, 4) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

Short-Term Debt - debt with a maturity of one year or less after the date of issuance.

SOW – Statement of Work – an agreement between the City and the Federal Bureau of Prisons which provides the detailed requirements and program activities related to housing federal prisoners in the City-owned prison facilities.

Surplus - the excess of the assets of a fund over its liabilities or if the fund has other resources and obligations, the excess of resources over the obligations.

Taxes - compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for current or permanent benefits, as for example, special assessments. Neither does the term include charges as, for example, licenses and permits.

Tax Base - the total value of all real and personal property in the City on January 1st of each year as certified by the chief appraiser. The tax base represents net value after all exemptions.

Tax Levy - the total amount to be raised by general ad valorem taxes for purposes specified in the tax levy ordinance.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation. The tax rate consists of two components, operations/maintenance and debt service.

Tax Roll - the official list showing the amount of taxes levied against each taxpayer or property.

TCEQ – Texas Commission on Environmental Quality.

TxDOT – Texas Department of Transportation, a state agency charged with overseeing the safe, effective and efficient movement of people and goods in the State of Texas.

Trust and Agency Fund - a fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

User Charges - the payment of a fee for direct receipt of a public service by the party benefiting from the service.