

Updates to FY 2024 Proposed Budget

The proposed budget was submitted to City Council on August 2th, 2023. These items were added to the proposed budget after this date.

- 1) Adjustment to Ad Valorem Revenue in General fund after receiving updated certified numbers from MCAD. Additional adjustment; adopted a tax rate .0025 less than proposed tax rate. Total reduction to Ad Valorem Revenue \$1,041,423.
- 2) With the reduction in Ad Valorem Revenue, General Fund Expenses were reduced by \$1,041,423.
- 3) Additional requests to the General Fund have been reduced. Supplemental requests currently are School Zone Flashers, Traffic Signal Light Replacement (at Mockingbird and Magellan), COMPASS funds, (2) Concrete Slip Form Pavers, Power Curb and Gutter Paver, and Komatsu Excavator, for a total of \$5,275,507.
- 4) Capital project requests were reduced from \$71,850,000 to \$12,500,000. This amount is requested out of the Parks Oil & Gas Fund.

	Original proposed budget	Updated Proposed Budget
<i>General Fund Revenue 4001150</i>	\$60,863,560	\$59,822,137
<i>General Fund Expenses</i>	\$168,533,718	\$167,492,295
<i>General Fund Additional Requests</i>	\$10,887,929	\$5,275,507
<i>Capital Project Requests</i>	\$71,850,000	\$12,500,000

CITY OF MIDLAND, TEXAS

Fiscal Year 2023-2024

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$5,342,066 which is a 8.08 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$934,900.

The members of the governing body voted on the budget as follows:

FOR: Stretcher Burkes, Blong, Dufford, Ladd, Norman

AGAINST: Corrales, Poole

Property Tax Rate Comparison

Tax Rate	FY 2022-2023	FY 2023-2024
Adopted Tax Rate	.355039	.350662
No-New-Revenue Rate	.355039	.328693
Voter-Approval Tax Rate	.361731	.353162
Voter-Approval w/Increments	N/C	.380408
Interest & Sinking (Debt Service)	.050195	.060852

Total debt obligation for City of Midland secured by property taxes: \$12,413,902

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Midland
Taxing Unit Name

(432) 685-7100
Phone (area code and number)

300 N. Loraine, Midland, Texas 79701
Taxing Unit's Address, City, State, ZIP Code

www.midlandtexas.gov
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).	\$18,373,839.871
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.	\$0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$18,373,839.871
4.	2022 total adopted tax rate.	\$0.355039
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$21,379,673 B. 2022 values resulting from final court decisions: \$13,296,190 C. 2022 value loss. Subtract B from A.	\$8,083,483
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$532,593,645 B. 2022 disputed value: \$159,041,463 C. 2022 undisputed value. Subtract B from A.	\$373,552,182
7.	2022 Chapter 42-related adjusted values. Add Line 5C and Line 6C.	\$381,635,665
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$18,755,475,536
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory.	\$0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or deduce taxable value. A. Absolute exemptions. Use 2022 market value: \$9,619,819 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$5,471,220 C. Value loss. Add A and B.	\$15,091,039
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value. \$0 B. 2023 productivity or special appraised value: \$0 C. Value loss. Subtract B from A.	\$0
12.	Total adjustment for lost value. Add Lines 9, 10C and 11C.	\$15,091,039
13.	2022 captured value of property in TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$18,740,384,497
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$66,535,673.71
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$304,721
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies to tax years preceding tax year 2022.	\$66,840,395
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add lines 15 and 16.	\$17,835,931,219
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. \$	\$17,835,931,219

	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: +\$		
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: -\$		\$0
	D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.		\$0
	E. Total 2023 value. Add A and B, then subtract C and D.		\$17,835,931,219
19.	Total value of properties under protest or not included on certified appraisal roll. A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.	\$2,742,969,493	
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.	\$21,004,330	
	C. Total value under protest or not certified. Add A and B.		\$2,763,973,823
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.		\$0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20.		\$20,599,905,042
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed.		\$0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023.		\$264,723,325
24.	Total adjustments to the 2023 taxable value. Add lines 22 and 23.		\$264,723,325
25.	2023 adjusted taxable value. Subtract line 24 from line 21.		\$20,335,181,717
26.	2023 NNR tax rate. Divide line 17 by line 25 and multiply by \$100.		\$0.328693
27.	COUNTIES ONLY. Add together the NNR tax rate for each type of tax the county levies. The total is the 2023 county NNR rate.		

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$0.304844
29.	2022 taxable value, adjusted for court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Worksheet	\$18,755,475,536
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$57,174,942
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. +	\$256,699
	B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed as agreed by the taxing unit. If the taxing unit has no 2023 captured appraisal value in Line 8D, enter -	\$0
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in F below. The taxing unit receiving the function will add this amount in F below. Other taxing units enter 0. +/-	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$256,699
	E. Add Line 30 to 31D.	\$57,431,641
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$20,335,181,717
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100	\$0.282425
34.	Rate adjustment for state criminal justice mandate. A. 2023 state criminal justice mandate. Enter the amount paid by a county to the Texas Department of	\$0.000000

<p>Criminal Justice in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p>B. 2022 state criminal justice mandate. Enter the amount paid by a county to the Texas Department of Criminal Justice in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$ 0.000000</p> <p>\$0.000000</p>
<p>35. Rate adjustment for indigent health care expenditures. If not applicable or less than zero, enter 0</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0.000000</p> <p>\$0.000000</p> <p>\$ 0.000000</p> <p>\$0.000000</p>
<p>36. Rate adjustment for county indigent defense compensation. If not applicable or less than zero, enter 0</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received for the same purpose.</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2023, less any state grants received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0.000000</p> <p>\$0.000000</p> <p>\$ 0.000000</p> <p>\$ 0.000000</p> <p>\$0.000000</p>
<p>37. Rate adjustment for county hospital expenditures. If not applicable or less than zero, enter 0</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by a county or a municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by a county or a municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0.000000</p> <p>\$0.000000</p> <p>\$0.000000</p> <p>\$0.000000</p> <p>\$0.000000</p>
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax code 256.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$1000</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0.000000</p> <p>\$0.000000</p> <p>\$0.000000</p> <p>\$0.000000</p>
<p>39. Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$0.282425</p>
<p>40. Adjustment for 2022 sales tax specifically to reduce property values. Cities, counties, and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales</p>	

	tax spent		
	B. Divide Line 40A by Line 32 and multiply by \$100	\$0.000000	
	C. Add Line 40B to Line 39.		\$0.282425
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		\$0.292310
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$0.000000
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. Enter debt amount \$12,413,902 B. Subtract unencumbered fund amount used to reduce total debt \$0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) \$0 D. Subtract amount paid from other resources. \$0 E. Adjusted debt. Subtract B, C and D from A. \$12,413,902		\$12,413,902
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector.		\$0
44.	Adjusted 2023 debt. Subtract line 43 from line 42E.		\$12,413,902
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. (%) 97.50% B. Enter the 2022 actual collection rate (%) 98.56% C. Enter the 2021 actual collection rate (%) 100.86% D. Enter the 2019 actual collection rate (%) 99.03% E. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.		99.03%
46.	2023 debt adjusted for collections. Divide line 44 by Line 45E.		\$12,535,496
47.	2023 total taxable value. Enter amount on line 21 of the No-New-Revenue Tax Rate Worksheet.		\$20,599,905,042
48.	2023 debt tax rate. Divide line 46 by line 47 and multiply by \$100.		\$0.060852
49.	2023 voter-approval tax rate. Add Lines 41 and 48.		\$0.353162
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.		
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.		

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. - or -	

	Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	2023 total taxable value. Enter amount on line 21 of the No-New-Revenue Tax Rate Worksheet.	\$20,599,905.042
54.	Sales tax adjustment rate. Divide line 52 by Line 53 and multiply by \$100.	\$0.000000
55.	2023 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$0.328693
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$0.328693
57.	2023 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or 50 (counties) as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$0.353162
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.353162

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor with a copy of the letter.	\$0
60.	2023 total taxable value. Enter the amount from line 21 of the No-New-Revenue Tax Rate Worksheet.	\$20,599,905.042
61.	Additional rate for pollution control. Divide line 59 by line 60 and multiply by \$100.	\$0.000000
62.	2023 voter-approval tax rate, adjusted for pollution control. Add line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sale tax).	\$0.353162

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67) from 2022 calculations.....	\$0.372210
	B. Unused increment rate (Line 66) from 2022 calculations.....	\$0.010479
	C. Subtract B from A.....	\$0.361731
	D. Adopted Tax Rate (2022)	\$0.355039
	E. Subtract D from C.....	\$0.006692
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67) from 2021 calculations.....	\$0.367190
	B. Unused increment rate (Line 66) from 2021 calculations.....	\$0.000000
	C. Subtract B from A.....	\$0.367190
	D. Adopted Tax Rate (2021)	\$0.367189
	E. Subtract D from C.....	\$0.000001
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65) from 2020 calculations.....	\$0.379481
	B. Unused increment rate (Line 64) from 2020 calculations.....	\$0.000000
	C. Subtract B from A.....	\$0.379481
	D. Adopted Tax Rate (2020)	\$0.358928
	E. Subtract D from C.....	\$0.020553
66.	2023 unused increment rate. Add Lines 63E, 64E, 65E.	\$0.027246
67.	2023 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following line (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.380408

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁷

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴¹

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	
69.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,00 by Line 69 and multiply by \$100	
71.	2023 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet	

72. **De minimis rate.** Add Lines 68, 70 and 71.

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, enter the 2022 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100.	
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above

No-new-revenue tax rate. As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	<u>\$0.328693</u>
Voter-approval tax rate As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), or Line 67 (adjusted for unused increment) or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	<u>\$0.380408</u>
De minimis rate If applicable, enter the 2023 de minimis rate from Line 72.	<u>N/A</u>

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁴⁹

print here → Jerry Bundick , Chief Appraiser
Printed Name of Taxing Unit Representative

sign here → *Jerry Bundick* August 1, 2023
Taxing Unit Representative Date

.....Do Not Print below here

CITY OF MIDLAND BUDGET 2023 - 2024





TO: Honorable Mayor and City Council
FROM: Morris Williams Jr., Interim City Manager
SUBJECT: 2023-2024 Budget
DATE: August 2, 2023

It is my honor to submit, for your consideration, the City of Midland Proposed Budget for Fiscal Year 2024 (FY 2024) pursuant to the City Code of Ordinances and the City Charter. We are proud to present a balanced budget for the upcoming fiscal year that will serve as the City's general operating plan beginning October 1, 2023, and ending September 30, 2024.

During the current fiscal year, the City of Midland has seen trends moving upward from the stalled growth the City faced due to the pandemic, along with the accompanying economic hardships that everyone faced at every level; local, state, and federal. The General Fund showed a slight increase in fund balance of \$352,152 against the original projected decrease of approximately \$4 million. Recent ratings provided the City an 'AAA' score from Fitch, and an 'Aa1' rating from Moody's, which continue to demonstrate the City's strong financial profile, overall stability, and robust reserves.

The City Council held their annual retreat to review council and citizen priorities and to discuss and prioritize the department's needs in conjunction with these priorities. The departments reviewed and updated the 5-year capital plan, and collaboratively scored and ranked proposed projects based on a numeric metric.

The proposed FY 2024 budget reflects Council goals and priorities, taking careful consideration to meet citizen needs, with a positive look to the future growth and prosperity of the City.

2024 PRIORITIES

1. CREATE THE PREMIER CITY IN WEST TEXAS

Ongoing quality of place improvements are necessary for the health and well-being of Midland residents. The 2020 Parks, Recreation and Open Space Master Plan was reviewed and referenced as objectives for the coming year were developed. Funds from oil and gas revenues are budgeted for various park projects, including constructing Phase 1 of the Reyes-Mashburn-Nelms master plan, installing a fitness court at Dennis the Menace Park, and making improvements to the Golf Course.

In June of 2021, certificates of obligation were issued to address quality of place improvements. \$25 million of the CO is dedicated to Parks and Recreation: \$10 million addressing the implementation of the master plan, \$13 million to execute an irrigation and turf pilot program at four city parks, and \$2 million to convert two soccer/football fields to artificial turf. Over \$13 million of these funds has been spent, with more projects underway or in the planning stages set for the 2024 budget year, including completing Hogan Park Phase 2, replacing the deteriorating park signs and beginning the implementation of the Beal Park master plan.

Plans are being made to construct a new Health Services Facility on City owned land. Providing low-cost health services to a growing community of residents is a top priority.

Funds are being requested to upgrade the services provided to the senior population. \$2.5 million in improvements are requested for the Southeast Senior Center and \$2.5 million is requested for design of a new Midland Senior Center.

The City has applied for the Texas Department of Transportation (TxDOT) bicycle and pedestrian grant to begin the City section of the Wildcatters Trail, which will connect the communities of Midland and Odessa.

2. UPGRADE CITY FACILITIES AND INFRASTRUCTURE

The City has shown a commitment to leadership in addressing critical water resources now and for the future. The City purchased the Midland Freshwater Supply District assets, which increased the storage of water and ensures additional water supply for the City, as well as saves overhead expenses for the department. A five-year funding plan that addresses the water needs of Midland's primary areas of growth has been reviewed and updated. The construction of the new northeast water system is complete, and the wastewater system is underway. Operating funds will be budgeted for other necessary improvements. Management will continue to provide leadership in the West Texas Water Partnership, along with other area municipalities, to strategize long term water resources.

The City is also committed to maintaining and improving transportation avenues for the safety of Midland citizens. The proposed budget includes approximately \$1.5 million for maintenance of city streets and approximately \$6.2 million for new infrastructure and capital improvements. The City allocated the first tranche of America Rescue Plan Act (ARPA) funds to new roads and paving unpaved roads in the City. The budget also includes funds for the annual signal system maintenance on City streets per the 5-year plan. The expansion and widening of Mockingbird Lane is listed in the supplemental project request.

As Midland grows, so does the need for updated and larger facilities. The proposed budget includes a \$1.8 million allocation for facilities capital improvements at the following locations:

- Replacement of cast iron plumbing at City Hall
- Fire Stations require roof repairs, new fences and gates, and other infrastructure improvements
- HVAC upgrades for the MLK Center
- Replace police training facility restrooms and east side ramp

- Parking lot security fence for Police
- Repair roof leaks on multiple fire stations and other upgrades
- Replace Fire's SCBA Compressor
- Replace Golf Course Carpet
- Replace inground lifts at the Garage
- Upgrade security gate at the Garage

In addition, the budget includes supplemental requests for the following facilities:

- \$10 million for the design for a new City Hall
- Police and Fire Regional Training Facility estimated at \$20.5 million
- \$2.5 million for the design of a new Midland Senior Center
- \$2.5 million improvements to the Southeast Senior Center
- Construction of a new Health Services Facility estimated at \$15 million

3. MAINTAIN A HIGH PERFORMING MIDLAND CITY TEAM

Management continues to strive for a high level of service to the public while emphasizing fiscal conservancy and moderate budgetary growth in all departments. Employee retention is key to maintaining a high level of customer service. The City will focus on training and retaining a team of reliable professionals to deliver excellent customer service to the public. Salary increases were included in the budget for all employees to assist with retention. In addition, positions were added to meet the needs of a growing community.

4. BUILD A STRONG ECONOMY WITH MORE QUALITY JOBS

Management is offering agreements under Chapter 380 of the Texas Local Government Code to encourage activity and future development in the downtown district as well as in key areas of the City. In addition, an allocation is set aside in the General Fund to pursue options for an Entertainment District and research the potential of a Cultural District in Downtown Midland.

FISCAL YEAR 2024 BUDGET HIGHLIGHTS

The proposed budget is based on a Property Tax Rate of 35.7 cents per \$100 of valuation – the Voter Approval Rate. This is higher than the tax rate for FY23 by .2 of a cent.

<i>General Fund</i>	<i>All Other Funds</i>
Five new police officers with patrol vehicles, a crime scene technician and public safety communications QA analyst	\$12.5 million budgeted from oil and gas revenues for park improvements and replacements.
New fire station alerting system and one new ambulance, with 6 accompanying crew. In addition, 6 new firefighters for entire City	\$16.1 million for replacement of fleet and equipment and \$1.9 million for new fleet and equipment.
Three positions for Animal Services kennel techs and a records specialist to help with growth.	Grapple truck and loader as well as 4 new employees for Sanitation to keep up with growth and the addition of a service center
To assist with growth in parks: two turf specialists, new sports coordinator, golf maintenance specialist.	Two customer service representatives and a Meter Shop foreman to address growth.
\$1.8 million in facilities improvements at multiple locations	Maintenance equipment for Airpark along with new maintenance specialist
New assistant oil and gas coordinator	New locker room facility for the sports complex

ECONOMIC OUTLOOK¹

Though many industries in Texas have experienced fallout from the Federal Reserve practices to decrease inflation, Texas has added jobs every month for more than two years. There has been continued uncertainty globally, which affects oil prices, and therefore the oil and gas activity and industry. Although they continue to deal with challenges of supply issues and labor shortages, these economies are experiencing expansion. The Midland Economic Index has continued to show proof of expansion and is currently rated 114.2, up from 108.0 for the same time last year. The most recent month of March 2023 reported the construction industry experienced a gain of +44.8, the manufacturing sector saw an increase of +3.0 and hospitality and tourism receipts are up 22.98% over this same time last year. Although oil prices have settled from over \$100 in March of 2022 to \$73.28 in March of 2023, rig counts have continued to climb, at 352 in March 2023, compared to 303 in March 2022.

Sales taxes have continued to rebound and even broke an all-time high mark in February 2023. Monthly sales tax receipts at the end of FY2022 totaled \$61.1 million, 19.7% more than budgeted revenue. The current fiscal year to date revenue is 20.27% more than this time last year, and every quarter of 2023 has been the highest quarter compared with the same quarters of previous years, considering even the extraordinary growth in 2019. Year-to-date receipts are above budget at 20.5% of the annual sales tax revenue budget.

Midland's assessed valuation has trended steadily upward for the last twenty years, though 2022 saw a slight stalling of this growth. Early estimates show an increase in property tax valuations of \$1.90 billion over last year's amount of \$17.5 billion. Real estate shows a slight decrease year over year, but personal property and mineral property both show healthy increases at 11% and 14% respectively. Commercial property increased slightly at around 2%.

Prior to the pandemic, Midland had one of the lowest unemployment rates in the nation remaining approximately 2%. By May of 2020, unemployment rates hit their peak at 12.3%, and has gradually dropped over the last three years. As of March 2023, Midland's unemployment rate was 2.69%.

As the economy has expanded, housing listings have decreased, with a total of 1,468 listings year to date, a 5.7% decrease over last year. However, regardless of the amount of market listings, home values have continued to climb. The median housing listing price of \$345,000 is 6.2% higher than the prior year, and permit values increased by 26.8%. Housing Permits, which is considered a lagging indicator, decreased 55% from March of 2022 to March of 2023.

Airline boarding numbers are trending toward pre-pandemic levels as people continue travelling for both business and pleasure. Enplanements as of February 2023 are 47,357, which is 19.8% higher than February of 2022 and 1.06% more than 2021.

Though there continues to be uncertainty surrounding many national and global factors affecting the Midland economy, Texas has shown growth in jobs, population, and industry, with Midland poised as one of the leaders in that growth.

¹ www.perrymangroup.com. 2023

FISCAL YEAR 2024 PLAN

General Fund

The General Fund is the principal fund of the City and is used to account for resources associated with governmental services, such as police, fire, streets, health department, parks and recreation, code compliance, building inspections and most administrative functions such as administrative services, finance, purchasing and information systems.

The proposed General Fund budget is \$168,533,718, which is \$19.8 million or 13.3% higher than the FY 2023 adopted budget, providing a balanced budget for the 2023-2024 fiscal year. A portion of this increase is due to the funding restructure of the Airport Fire and Airport Police. For FY 2022 and 2023, these divisions were budgeted directly from Airport funds. For FY 2024 they will once again be budgeted through the General Fund, with an offset in Revenue from Airport to the General Fund for this direct cost.

The General Fund unappropriated fund balance, which supports our bond ratings, self-insurance considerations, disaster recovery and major economic or regulatory change, is projected to be \$91.0 million at the end of the fiscal year 2023. This approximates a 50% reserve.

Revenue Overview

The Proposed FY 2024 Budget includes a property tax rate of 35.7 cents per \$100 valuation. This is the Voter Approval Rate. The tax rate is divided into two parts: the maintenance and operations portion and the debt service portion. The rate for the maintenance and operations portion is 29.6 cents and the rate for the debt service is 6.1 cents per \$100 valuation. These rates will produce approximately \$60.9 million in revenue for the General Fund and \$12.4 million for debt service, respectively. This levy will generate \$9.9 million more in revenue than last years' budget, \$6.7 million additional in maintenance and operations, and an increase of approximately \$3.2 million in debt service.

General Fund revenues are projected to increase by \$20.0 million, or 13.4% from the 2023 adopted budget. The three largest sources of total revenue are:

- Property tax at 37% of total
- Sales tax at 38% of total
- Franchise fees and other taxes at 25% of total

Expenditure Overview

As previously mentioned in the priorities, City Management is dedicated to maintain and grow service levels to the public, continuing with the trend of expansion and growth. Almost all departments' budgets manifest the need and desire to keep up with the growth of the City. During the budget process, departments were given allowance to increase their budget up to 3% over their 2023 budget where needed, and to add explanation where a larger increase was necessary. The City Manager's Department had the largest increase at 23%, with General Services second at 19.73%.

As the team prepared the budget for FY 2024, position control was thoroughly reviewed, budgeting for the necessary positions needed to strengthen and expand service to a thriving community.

- Five officers were added to the police force as well as a crime scene technician and a public safety communication QA analyst.
- Six firefighters were added for growth as well as six firefighters for an additional ambulance at Station 4; also added a training specialist.
- A new Multimedia Comm Specialist was added to aid in developing electronic and print media.
- Three kennel techs, a veterinary technician, two turf specialists, a maintenance specialist, and a sports coordinator were added to meet the increasing demand in Community Services.
- A new assistant oil and gas coordinator was added to aid current oil and gas coordinator.
- A new operations planner was added to assist in continuing city improvements.
- A new program analyst, systems analyst, and GIS technician were added to support city government infrastructure.
- A new building maintenance specialist was added to support the growing number of buildings in operation.
- A new Airport maintenance specialist
- A new Garage light side technician for the growing fleet
- Two new maintenance specialists for the Golf Course
- The Sanitation Department has requested two employees for the recycle division, one additional sanitation driver for growth, as well as one environmental officer.
- Customer Service is requesting two additional service representatives as well as a meter shop foreman.

Current employees were budgeted with a 5% cost of living increase. Non-sworn personnel were budgeted with a 3% progression pay. Sworn employees will continue to receive their annual step increase on the anniversary of their hire date.

Other priorities in this year’s budget relating to the General Fund were to maintain street maintenance/improvements. The proposed budget includes \$1.8 million for street maintenance and approximately \$6.9 million for capital road infrastructure. Facilities’ budget contains \$1.8 million in repairs and upgrades to City property.

Below is a summary of the General Fund Proposed Budget for FY 2024 by category:

EXPENDITURES	FY21 ACTUALS	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET	VARIANCE
Personnel	85,884,203	85,079,188	94,030,514	108,060,343	14.75%
Operating Expenses	9,458,113	7,358,509	8,866,800	9,860,672	11.21%
Contractual Services	26,262,593	30,520,341	36,917,087	39,985,250	9.04%
Other Uses	4,137,486	5,919,117	843,700	1,146,287	5.25%
Capital	3,513,201	6,450,572	7,892,434	9,481,166	20.13%
TOTAL	\$129,255,596	\$135,327,727	\$148,550,541	\$168,533,718	13.34%

Debt Service Fund

Revenue Overview

The Debt Service portion of the property tax is scheduled to be 6.12 cents per \$100 valuation. This is estimated to bring in \$12.4 million, which is an increase of \$3.6 million over 2023. This increase includes debt service from the 2023 Series GO bond. In addition, last year's amount was lower by \$1 million due to a planned paydown of debt service fund balance.

Expenditure Overview

Debt service principal and interest budget increased by \$2.6 million over the FY 2023 adopted budget. The last tranche of the Road Bond of \$25 million was issued in FY 2023.

Fund Balance

The Restricted Fund Balance is estimated to be \$700,192 at the end of fiscal year 2023.

Hotel/Motel Fund

Revenue Overview

The hotel/motel tax estimate for FY 2023 is proposed at \$5.5 million, which is an increase of \$.5 million, or 10% from FY 2022. Hotel/motel tax revenue has been trending back up after the significant drop in 2020 and 2021. Citywide events have picked back up, especially the sporting events that spur overnight hotel stays. The forecast for FY 2024 revenue is optimistic as growth and activities continue to escalate.

Expenditure Overview

Expenditures in the Hotel/Motel Fund must meet a two-part test to be considered an eligible expenditure:

- The expenditures must “directly enhance and promote tourism and the convention and hotel industry.”
- The expenditure must “clearly fit into one of five statutorily provided categories for expenditure of local hotel occupancy tax revenues.”

The recommended funding for the Visit Midland at the Midland Chamber of Commerce is \$1,210,650 which includes funding for the Star-Spangled Salute and the Sports and Entertainment Grant. The subgrants for outside organizations is \$930,012 in grants for 24 organizations.

The management contract with the Midland Chamber for the Bush Convention Center is funded at \$1,740,000, the full requested amount. Additionally, a \$625,738 budget is set for the Centennial Park Conservancy, to provide park maintenance.

There is also a debt service transfer of \$1,796,800 to the debt service fund for the 2016 Certificate of Obligation. The total for the FY 2024 Hotel/Motel Fund budget amounts to \$6.51 million, compared to \$6.48 million in FY 2023.

Fund Balance

At the end of FY 2022, the ending restricted fund balance was \$14.3 million. The projected Fund Balance at the end of FY 2023 is \$13.5 million. It is Management's policy to retain three years of debt service payments, totaling \$5.4 million of fund balance. This leaves an available fund balance of \$8.1 million.

Water and Sewer Fund

Revenue Overview

There is a planned 5% sewer rate increase for 2024. There will be no water rate increase for FY 2024, however, financial analysis from a recent rate study suggests that steady rate adjustments, beginning in FY 2025 will be necessary over the next several years to sustain the water supply and operations.

For a balanced budget, total revenues amount to \$93.8 million, which includes \$5.7 million appropriated from net position. For fiscal year 2024, budgeted water revenue was increased from the prior year to \$63 million and wastewater revenue was increased to \$18.4 million. Water revenue exceeded budget at the end of 2022 by \$2.4 million; wastewater revenue ended 2022 over budget by \$677,000.

Expenditure Overview

Total expenditures increased by approximately \$1.0 million.

- Personnel costs are proposed at \$10.7 million, which is a slight increase from prior year.
- Operating Expenses are budgeted at an increase of \$2.3 million. This is due mainly to the increase maintenance expenses for the new water reclamation plant as well as a dramatic increase in chemical supply costs.
- Contractual expenses are proposed at \$35.4 million, a dramatic decrease from PY of approximately \$9.4 million. The decrease is due to the cessation of the lease with Midland Freshwater Supply District #1. The related assets were purchased in 2023.

Debt Service is budgeted at \$18.9 million which includes the debt for purchase of the Midland Freshwater Supply District #1 assets.

The transfer to the General Fund is proposed at \$8.9 million and includes general fund service charges and franchise fees.

Capital expenditures are budgeted at \$5.0 million: funds are for water and sewer infrastructure improvements in conjunction with the five-year capital improvement plan.

- Plant farm pond lining replacement
- Replace lift stations (Airport and Mockingbird)
- Replace outfall lines to wastewater plant
- Replace 50 manholes in wastewater system
- Replace the annual amount of 4" iron water mains
- Annual utility extension and taps program
- New water wells at Paul Davis Well Field

Customer Service also contains a few capital expenses in response to growth of the customer base and advancements in technology. A kiosk will be going up at City Hall, and eventually another near the new customer service location.

Net Position:

The internal goal for the Water and Sewer Fund is to maintain a reserve equal to 90 days of operating expenses, or the equivalent of \$23 million dollars. At the end of FY 2022, the Water and Sewer fund had an unrestricted net position of \$59.2 million. The department estimates this balance to be \$39.2 million at the end of 2023.

Sanitation Fund

Revenue Overview

A 2% fee escalator was implemented for the 2024 fiscal year. A full fee study is underway at budget time to establish the fees for the 2025 budget.

FY 2024 budgeted revenues increased by \$13,727, which includes an appropriation of \$662,912 to balance the budget.

Expenditure Overview

Total expenditures were increased by \$13,727 from the 2023 adopted budget, proposing appropriations of \$25.3 million for FY 2024. Design work is started for two new citizen collection stations as well as the landfill entrance road, which are scheduled to be built in 2024.

Net Position:

Unrestricted net position at the end of FY 2022 was \$9.5 million and is projected to be \$7.9 million by the end of 2023. The closure/post-closure liability is approximately \$22.4 million.

Airport Fund

Revenue Overview

For the FY 2024 proposed budget, total budgeted revenue is estimated at \$14.7 million, which is an increase of 16.9% over FY2023. The Airport has experienced an increase in revenue as the activity has returned to pre-pandemic levels and continues to grow.

Expenditure Overview

Total FY 2024 proposed expenditures is \$14.7 million which includes a contingency of \$1.6 million to balance the budget. A change was made for the 2024 budget to pay for Airport Fire and 85% of Airport Police through the General Fund and reimbursed by the Airport. This amount is documented in a full cost allocation plan created by a third-party consultant.

Net Position:

At the end of FY 2022, the Airport had an unrestricted net position of \$44.9 million. The department estimates this balance to be \$36.7 million at the end of 2023.

Parks Oil & Gas Special Purpose Fund

Revenue Overview:

Total revenues are budgeted at \$13.0 million for FY 2024. This is an increase of \$2.6 million. This is budgeted conservatively due to the uncertain nature of the oil revenues supplying this fund.

Expenditure Overview

Total expenditures are budgeted at \$13.0 million for FY 2024, with \$12.5 million of this set aside for parks related capital projects.

Fund Balance:

Following the close of FY 2022, fund balance was \$22.4 million. The projection for the end of FY 2023 is \$23.4 million.

Golf Course Fund

Revenue Overview:

Total revenues are budgeted at \$3.36 million for FY 2024 with a required appropriation from net position of \$504,611. This is a decrease of \$239,518. Estimated revenue was increased in Golf Cart Rentals, General Green Fees, and Pro Shop Sales as a result of increased activities from the growing economy.

Expenditure Overview

As a balanced budget, total expenditures for the Golf Course are budgeted at \$3.36 million for FY 2024; an increase of 15.33%, or \$447,012 from the previous year.

Fund Balance:

Following the close of FY 2022, no assets were held. It is approximated the fund will have a negative position of (\$176,776) at the end of 2023.

Scharbauer Sports Complex Fund

Revenue Overview

Operating revenue is budgeted at \$3.7 million for FY 2024, which includes revenue from operations of \$1.4 million and appropriation from net position of \$2.3 million to provide a balanced budget. The increase in operational revenue is \$341,689 or 32%. Revenue opportunities are increasing as new fields are becoming available for rental.

Expenditure Overview

Total budgeted expenditures are \$3.7 million which is an increase from prior year of approximately \$237,475. This increase is due mainly to increased maintenance costs.

Fund Balance: At the end of FY 2022, the fund held \$15.4 million in unrestricted fund balance. The projection for the end of FY 2023 is \$13.2 million.

Garage Fund

Revenue Overview

Total revenues for the Garage Fund are proposed at \$30.6 million, an increase of \$4.1 million over the FY 2023 adopted budget. This includes an appropriation from net position of \$2.5 million. The proposed budget allows a labor rate of \$90 an hour to be charged by the Garage to recoup the costs of parts, equipment, and fuel. This allows the Garage to replace aging fleet and equipment in a timely manner.

Expenditure Overview

The Garage Fund attempted in 2023 to catch up from deferment in needed replacements and maintenance on equipment and vehicles. Supply chain issues have continued during the year, leaving gaps in the replacement schedule. Current year budgeted expenditures have increased 15% over 2023, in part to try to make up for this gap. The budget for capital vehicles and equipment totals \$15.7 million, \$3.7 million more than last year's budget of \$12.0 million. Total expenditures are \$30.6 million.

Net Position:

At the end of the FY 2022, the Garage Fund's unrestricted net position was \$19.6 million. The FY 2023 projected ending fund balance is expected to be \$12.8 million.

Risk Funds

The City of Midland has two internal Risk Funds: Employee Benefits, and Risk Management.

Revenue Overview:

- Operating Revenue for the Employee Benefit fund is \$15.6 million, an increase of 3.9%.
- The Risk Management Fund has a revenue budget of \$6.3 million for the FY 2024 fiscal year, which includes workers compensation and general liability revenue.

Expenditure Overview:

- The Employee Benefit Fund expenditures are budgeted at \$15.6 million, a 3.9% increase from the previous budget year.
- Risk Management Expenditures are budgeted at \$6.3 million, which includes workers compensation and general liability operations, and five personnel salary and benefits. This is an increase of 19.3% over prior year due in part to insurance premium increases.

Fund Balance:

- Employee Benefits fund balance currently \$15.3 million.
- The fund balance of the Risk Management Fund is \$6.5 million.

Technology Fund

Revenue Overview:

- The Technology fund revenue is budgeted at \$6.7 million for FY 2024. This includes the chargebacks received from departments for equipment leases and interest as well as chargebacks to the various divisions in the City for the software packages used. Chargebacks for software was added in fiscal 2023 to better allow the Technology fund to better serve the divisions regarding upgrades and hardware replacements, as well as fund two Information Technology Security personnel.

Expenditure Overview:

- The expenditures budgeted for the Technology Fund total \$6.7 million which is an increase from prior year of \$1.1 million. This increase demonstrates the increase in demand for technology across the City to continue to provide the best services possible. These funds are also used to replace scheduled technology applications for city employees.

Net Position

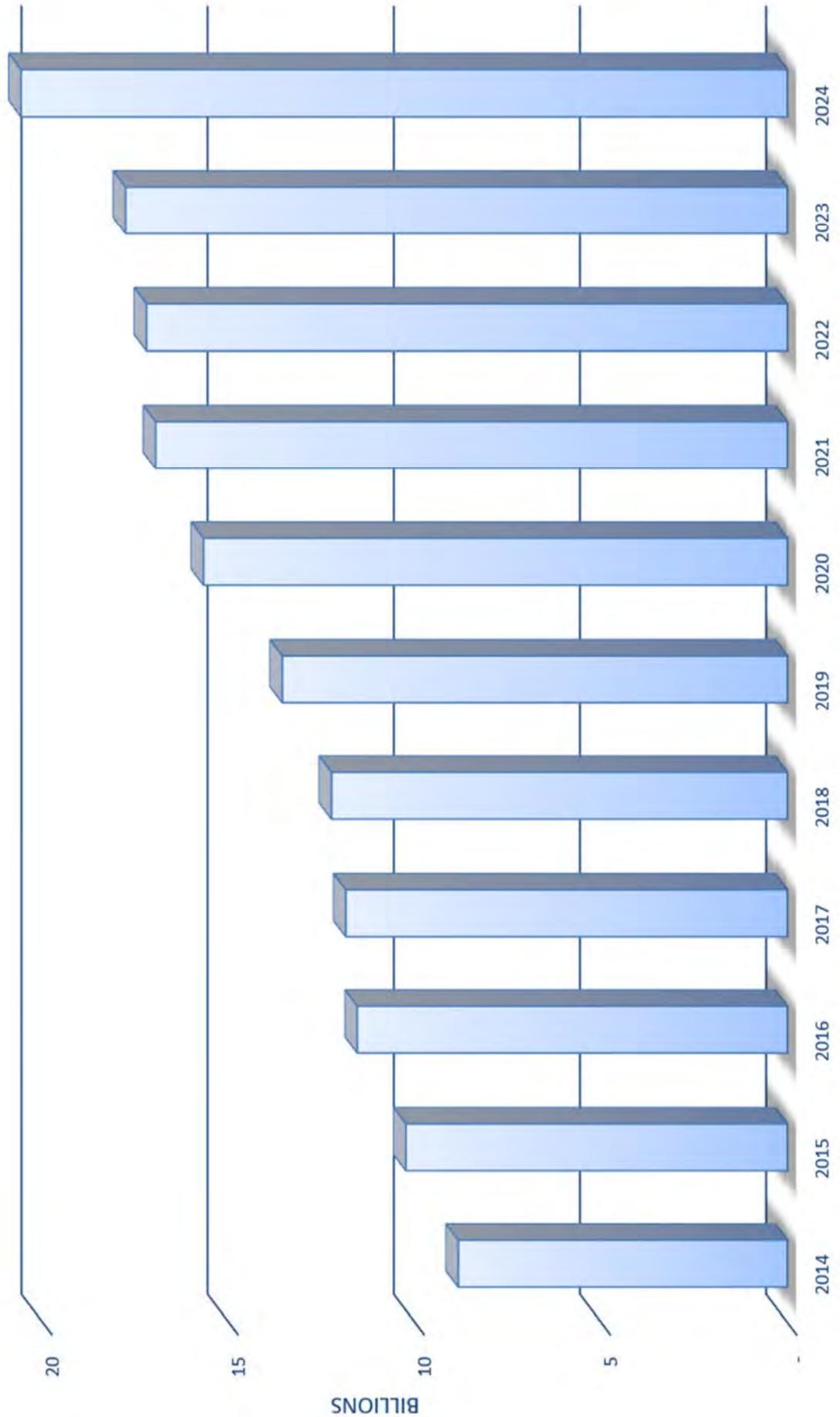
- The unrestricted net position of the Technology Fund is estimated to be \$542 thousand at the end of 2023.

NOTES:

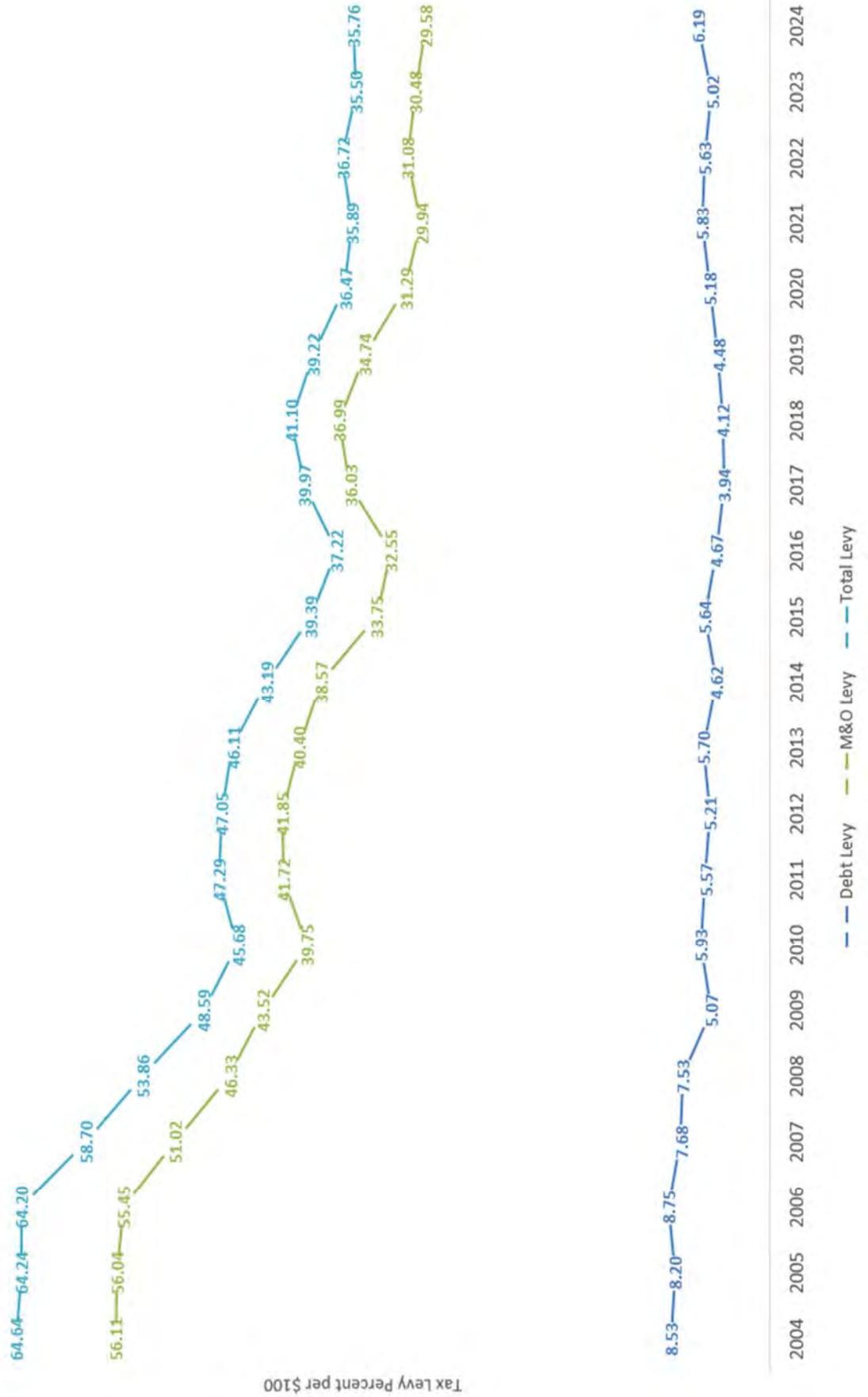
In Compliance with the Texas Local Government Code Sec. 140.0045:

- 1) During FY 2022, \$46,475 was spent on lobbyist contracts. The budget for FY 2024 is \$50,000.
- 2) During FY 2022, \$50,021 was spent on notices required by law to be published in the newspaper. The anticipated budget for this purpose in FY 2024 is \$76,630.

Assessed Valuation for the City of Midland



HISTORICAL TAX LEVY
2004 TO PROPOSED 2024



SECTION : INTRODUCTION

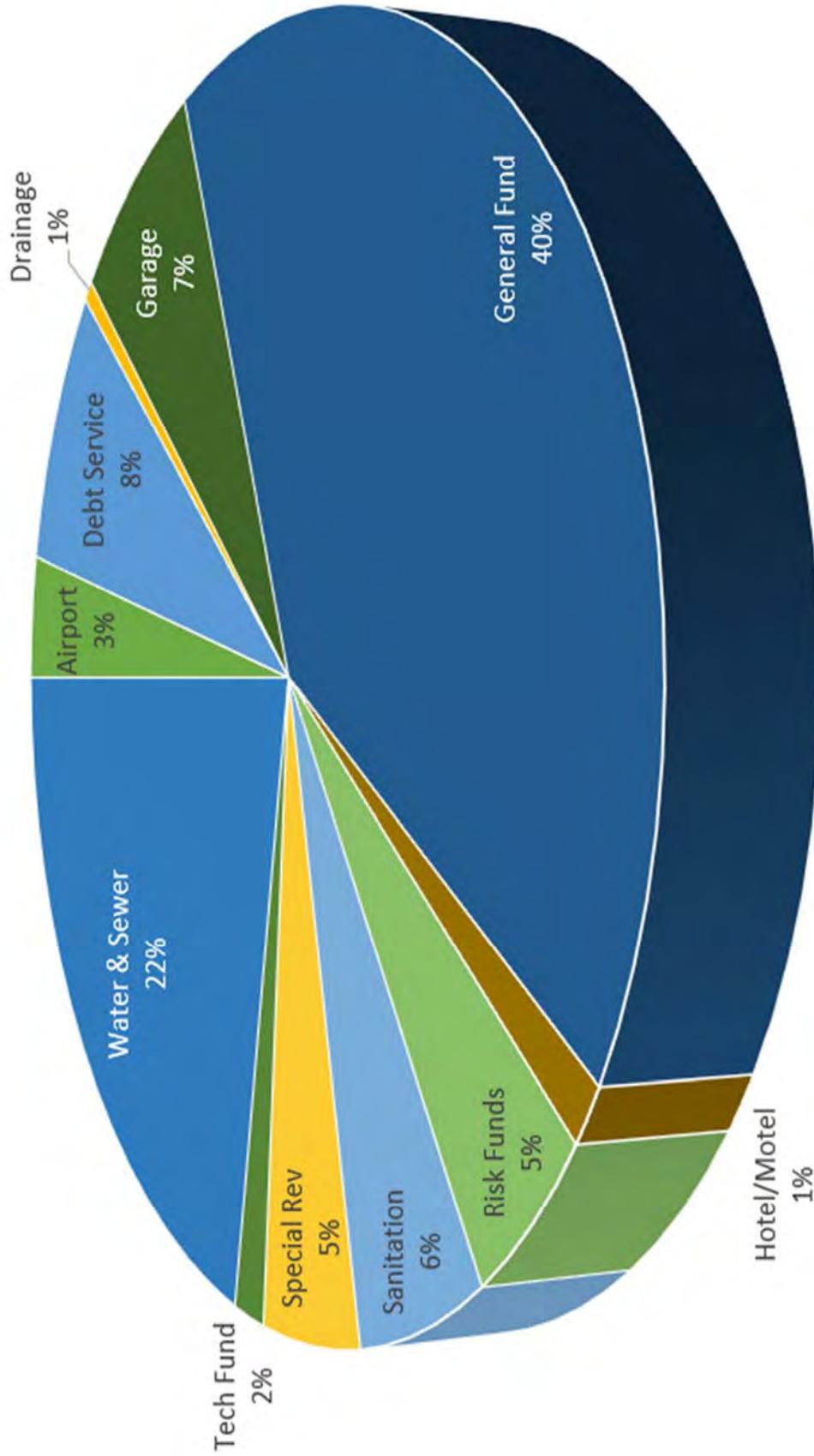
Fund/Department	FY 2022 Actuals	FY 2023 Budget	FY 2024 Proposed	Budget Increase/(Decrease)
GENERAL FUND				
GENERAL FUND REVENUE TOTALS	\$145,577,628	\$148,550,541	\$168,533,718	\$19,983,177
GENERAL FUND EXPENDITURE TOTALS	\$135,327,730	\$148,693,628	\$168,533,718	\$19,840,090
<i>TOTAL SURPLUS/(DEFICIT)</i>				
 <i>GENERAL FUND EXPENDITURE DETAILS:</i>				
CITY COUNCIL	\$37,291	\$45,411	\$49,654	\$4,243
CITY MANAGERS	\$1,316,627	\$1,540,723	\$1,894,742	\$354,019
CITY MANAGERS OFFICE	\$1,058,359	\$1,143,576	\$1,321,822	\$178,246
PUBLIC INFORMATION	\$258,269	\$397,147	\$572,920	\$175,773
MUNICIPAL COURT	\$2,029,237	\$2,407,684	\$2,624,072	\$216,388
LEGAL	\$1,166,037	\$1,356,459	\$1,494,500	\$138,041
CITY SECRETARY	\$660,166	\$795,676	\$812,420	\$16,744
ADMINISTRATIVE SERVICES	\$859,151	\$1,124,955	\$1,302,272	\$177,317
EMPLOYEE HEALTH & WELLNESS				
HUMAN RESOURCES	\$859,056	\$1,124,955	\$1,302,272	\$177,317
RISK MANAGEMENT	\$95			
ITSD	\$7,040,850	\$8,060,232	\$8,093,482	\$33,250
COMMUNICATION MAINT	\$757,011	\$935,659	\$778,341	(\$157,318)
GIS ADMINISTRATION		\$968,720	\$890,391	(\$78,329)
INFORMATION SYSTEM ADM	\$1,849,784	\$1,944,290	\$1,197,194	(\$747,096)
INFORMATION SYSTEMS	\$4,434,055	\$4,211,562	\$5,227,556	\$1,015,994
FINANCE	\$1,683,373	\$2,189,007	\$2,338,968	\$149,961
ACCOUNTING	\$793,281	\$1,152,586	\$1,290,320	\$137,734
FINANCE ADMINISTRATION	\$493,288	\$579,894	\$596,182	\$16,288
TREASURY	\$396,805	\$456,527	\$452,466	(\$4,061)
GENERAL SERVICES	\$3,908,642	\$5,510,362	\$6,597,402	\$1,087,040
FACILITIES SERVICES	\$3,195,236	\$4,735,418	\$5,740,632	\$1,005,214
PURCHASING	\$713,406	\$774,944	\$856,770	\$81,826
DEVELOPMENT SERVICES	\$3,712,037	\$4,787,448	\$5,470,192	\$682,744
CODE ADMINISTRATION	\$2,821,369	\$3,567,971	\$3,963,653	\$395,682
COMMUNITY DEVELOPMENT	\$166,823	\$249,432	\$266,408	\$16,976
PLANNING & DEVELOPMENT	\$723,844	\$970,045	\$1,240,131	\$270,086
ENGINEERING	\$18,883,856	\$21,422,597	\$23,617,083	\$2,194,486
GIS ADMINISTRATION	\$623,094			
ENGINEERING SERVICES	\$2,629,596	\$3,361,528	\$3,684,304	\$322,776
TRAFFIC OPERATIONS	\$2,283,125	\$2,662,777	\$3,064,318	\$401,541
TRANSPORTATION	\$13,348,042	\$15,398,293	\$16,868,461	\$1,470,168

SECTION : INTRODUCTION

Fund/Department	FY 2022 Actuals	FY 2023 Budget	FY 2024 Proposed	Budget Increase/(Decrease)
COMMUNITY SERVICES	\$13,398,950	\$14,839,855	\$16,994,825	\$2,154,970
ANIMAL SERVICES	\$1,648,454	\$2,275,431	\$2,917,304	\$641,873
HEALTH SERVICES	\$2,677,859	\$2,819,264	\$3,095,542	\$276,278
PARKS	\$7,059,821	\$7,528,540	\$8,446,997	\$918,457
RECREATION	\$1,396,067	\$1,515,275	\$1,876,334	\$361,059
SENIOR SERVICES	\$616,749	\$701,345	\$658,648	(\$42,697)
POLICE	\$33,841,514	\$38,974,564	\$45,435,754	\$6,461,190
AIRPORT POLICE	\$341,637	\$303,368	\$2,490,986	\$2,187,618
COMMERCIAL VEHICLE ENFORCE	\$405,854	\$500,941	\$327,625	(\$173,316)
COMMUNICATIONS	\$2,480,714	\$3,268,134	\$3,491,354	\$223,220
FIELD OPERATIONS BUREAU	\$19,085,597	\$20,858,791	\$22,474,867	\$1,616,076
INVESTIGATIVE SERVICE BUREAU	\$6,172,877	\$7,190,055	\$8,639,572	\$1,449,517
PD STEP	\$549			
POLICE ADMINISTRATION	\$1,919,764	\$2,348,215	\$3,165,938	\$817,723
SUPPORT SERVICES BUREAU	\$3,367,763	\$4,430,883	\$4,845,412	\$414,529
VCLG PROGRAM	\$66,760	\$74,178		(\$74,178)
FIRE	\$35,544,922	\$38,309,472	\$44,272,402	\$5,962,930
AIRPORT FIRE	\$2,985		\$2,453,900	\$2,453,900
EMERGENCY MANAGEMENT	\$264,431	\$285,109	\$272,846	(\$12,263)
EMERGENCY MEDICAL SERVICE	\$1,756,686	\$2,530,211	\$2,747,341	\$217,130
FIRE ADMINISTRATION	\$31,204,763	\$33,115,296	\$36,044,431	\$2,929,135
FIRE PREVENTION	\$920,900	\$938,344	\$1,161,007	\$222,663
FIRE TRAINING	\$1,395,157	\$1,440,511	\$1,592,877	\$152,366
NON-DEPARTMENTAL	\$5,947,755	\$7,329,184	\$7,535,950	\$206,766
INTERFUND TRANSFER	\$5,297,322			
WATER & SEWER FUND				
REVENUE	\$91,251,210	\$92,407,132	\$93,889,574	\$1,482,442
EXPENSE	\$90,350,514	\$92,779,559	\$93,889,574	\$1,110,015
TOTAL SURPLUS/(DEFICIT)	\$900,696	(\$372,427)		
DRAINAGE FUND				
REVENUE	\$1,950,397	\$2,683,585	\$2,487,450	(\$196,135)
EXPENSE	\$2,303,550	\$2,683,585	\$2,487,450	(\$196,135)
TOTAL SURPLUS/(DEFICIT)	(\$353,153)			
SANITATION FUND				
REVENUE	\$20,082,051	\$25,296,242	\$25,323,172	\$26,930
EXPENSE	\$22,618,745	\$25,309,446	\$25,323,172	\$13,726
TOTAL SURPLUS/(DEFICIT)	(\$2,536,694)	(\$13,204)		

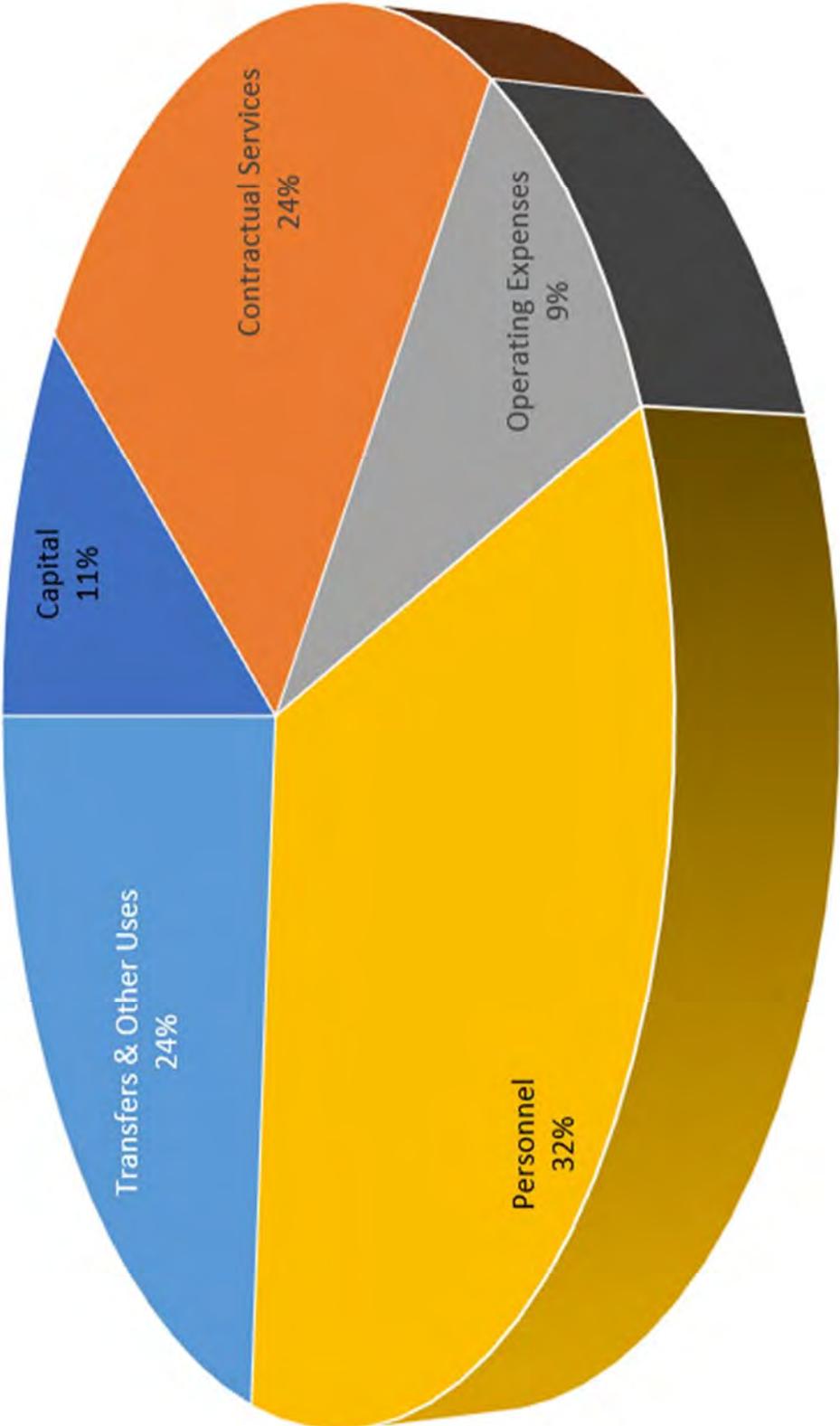
SECTION : INTRODUCTION

Fund/Department	FY 2022 Actuals	FY 2023 Budget	FY 2024 Proposed	Budget Increase/(Decrease)
AIRPORT FUND				
REVENUE	\$20,717,205	\$12,565,000	\$14,681,590	\$2,116,590
EXPENSE	\$11,572,526	\$12,590,429	\$14,681,590	\$2,091,161
<i>TOTAL SURPLUS/(DEFICIT)</i>	<i>\$9,144,679</i>	<i>(\$25,429)</i>		
GARAGE FUND				
REVENUE	\$21,138,752	\$26,490,699	\$30,576,637	\$4,085,938
EXPENSE	\$17,306,174	\$26,490,699	\$30,576,637	\$4,085,938
<i>TOTAL SURPLUS/(DEFICIT)</i>	<i>\$3,832,578</i>	<i>\$0</i>		
TECHNOLOGY FUND				
REVENUE	\$1,102,685	\$5,459,780	\$6,701,729	\$1,241,949
EXPENSE	\$2,245,698	\$5,556,210	\$6,701,729	\$1,145,519
<i>TOTAL SURPLUS/(DEFICIT)</i>	<i>(\$1,143,013)</i>	<i>(\$96,430)</i>		
RISK FUNDS				
REVENUE	\$17,109,840	\$20,370,560	\$21,988,914	\$1,618,354
EXPENSE	\$13,969,355	\$20,370,560	\$21,988,914	\$1,618,354
<i>TOTAL SURPLUS/(DEFICIT)</i>	<i>\$3,140,484</i>			
HOTEL MOTEL FUNDS				
REVENUE	\$4,968,821	\$6,484,166	\$6,510,000	\$25,834
EXPENSE	\$5,270,003	\$6,484,166	\$6,510,000	\$25,834
<i>TOTAL SURPLUS/(DEFICIT)</i>	<i>(\$301,182)</i>			
SPECIAL REVENUE FUNDS				
REVENUE	\$25,780,053	\$17,423,703	\$21,045,221	\$3,621,518
EXPENSE	\$12,392,013	\$17,346,529	\$21,045,221	\$3,698,692
<i>TOTAL SURPLUS/(DEFICIT)</i>	<i>\$13,388,039</i>	<i>\$77,174</i>		
DEBT SERVICE				
REVENUE	\$19,204,317	\$19,398,184	\$33,296,571	\$13,898,387
EXPENSE	\$18,482,122	\$19,398,184	\$33,296,571	\$13,898,387
<i>TOTAL SURPLUS/(DEFICIT)</i>	<i>\$722,194</i>			
GRAND TOTALS				
REVENUE	\$368,882,957	\$377,129,591	\$425,034,576	\$47,904,985
EXPENSE	\$331,838,430	\$377,702,994	\$425,034,576	\$47,331,582
<i>TOTAL SURPLUS/(DEFICIT)</i>	<i>\$37,044,527</i>	<i>(\$573,403)</i>		



2024 Budget by Fund





2024 Budget by Expense Type



City of Midland, TX
Fiscal Year 2024 Proposed Budget
SUMMARY OF PERSONNEL

DEPARTMENT / ORG	FULL-TIME EMPLOYEES		
	BUDGET FY2022	BUDGET FY2023	PROPOSED FY2024
LEGISLATIVE (004)			
001004 Legislative	7	7	7
	7	7	7
ADMINISTRATION (005)			
001005 City Manager's Office	5	5	5
001007 Public Information Office	3	4	5
001045 Internal Audit	NA	NA	NA
	8	9	10
MUNICIPAL COURT (010)			
001010 Municipal Court	24	23	23
	24	23	23
LEGAL (015)			
001015 Legal	8	8	8
702729 Gen Liability	2	4	4
	10	12	12
CITY SECRETARY (020)			
001020 City Secretary	6	6	6
	6	6	6
ADMINISTRATIVE SERVICES (025)			
001025 Human Resources	7	7	8
701720 Employee Health & Wellness	1	1	1
702710 Risk Management	1	2	2
702727 Risk Management	2	2	2
	11	12	13
COMMUNICATION & INFORMATION SYSTEMS (030)			
001030 Information Systems Administration	3	3	3
001032 Information Systems	20	21	23
001033 Comm Maintenance	2	2	2
001034 GIS Administration	NA	5	5
770770 Technology Fund	NA	2	2
	25	33	35
FINANCE (035)			
001035 Accounting	9	10	10
001036 Finance Administration	4	4	4
001037 Treasury	4	4	4
300340 Meter Shop	NA	NA	NA
300343 Cashiering	3	3	3
300345 Customer Service	36	32	33
	56	53	54

City of Midland, TX
Fiscal Year 2024 Proposed Budget
SUMMARY OF PERSONNEL

DEPARTMENT / ORG	FULL-TIME EMPLOYEES		
	BUDGET FY2022	BUDGET FY2023	PROPOSED FY2024
GENERAL SERVICES (040)			
001040 Purchasing	6	6	6
001041 Facilities Services	6	6	7
750751 Vehicle Services	10	10	10
750752 Garage	20	19	20
760760 Warehouse	1	1	1
	43	42	44
DEVELOPMENT SERVICES (075)			
001055 Planning & Development	9	9	9
001056 CDBG Administration	2	2	2
001060 Code Administration	32	34	35
	43	45	46
ENGINEERING SERVICES (080)			
001075 GIS Administration	5	NA	NA
001080 Engineering Services	19	22	22
400482 Stormwater Mgmt	2	2	2
001083 Traffic Operations	20	20	20
001085 Transportation	42	42	41
	88	86	85
COMMUNITY SERVICES (090)			
001090 Parks	32	33	37
001091 Animal Services	15	22	27
001093 Recreation	7	8	9
001095 Senior Services	NA	NA	NA
001100 Health Services	27	28	28
078410 Golf Course	11	11	13
078411 Pro Shop	3	3	3
079620 Sports Complex	7	10	10
	102	115	127
POLICE (110)			
001104 Communications	31	31	31
001105 VCLG Program	1	1	NA
001106 Parking Enforcement	NA	NA	NA
500107 Airport Police	NA	NA	15
001108 Commercial Vehicle Enforcement	3	3	2
001111 Police Administration	11	12	12
001112 Support Services	34	42	40
001113 Field Operations	129	126	133
001114 Investigative Services	52	51	60
	261	266	293

City of Midland, TX
Fiscal Year 2024 Proposed Budget
SUMMARY OF PERSONNEL

DEPARTMENT / ORG		FULL-TIME EMPLOYEES		
		BUDGET FY2022	BUDGET FY2023	PROPOSED FY2024
FIRE (115)				
001115	Fire	219	227	241
001116	Fire Training	7	5	6
001119	Fire Prevention	8	8	8
001120	Emergency Medical Services	5	8	7
001122	Airport Fire	NA	NA	13
001125	Emergency Management	1	1	1
		240	249	276
UTILITIES (300)				
300300	Utilities Administration	5	9	8
300301	Environmental Compliance	8	8	8
300305	Paul Davis Well Field Operations	NA	NA	NA
300306	Airport Well Field & Tower Operations	NA	NA	NA
300310	Water Pollution Control Plant	23	21	21
300315	Spraberry Farm	NA	NA	NA
300320	Water Purification Plant	22	23	24
300322	MBR- Membrane Bioreactor	NA	NA	NA
300335	Water & Sewer Maintenance	27	30	30
		85	91	91
SANITATION (430)				
430400	Solid Waste Management	52	52	55
430402	Recycle	5	5	9
430405	Landfill	17	17	17
		74	74	81
AIRPORT (500)				
500500	Airport Operations	32	33	34
500107	Airport Police	15	15	NA
500122	Airport Fire	13	13	NA
		60	61	34
Total Personnel		1143	1184	1237

GENERAL FUND

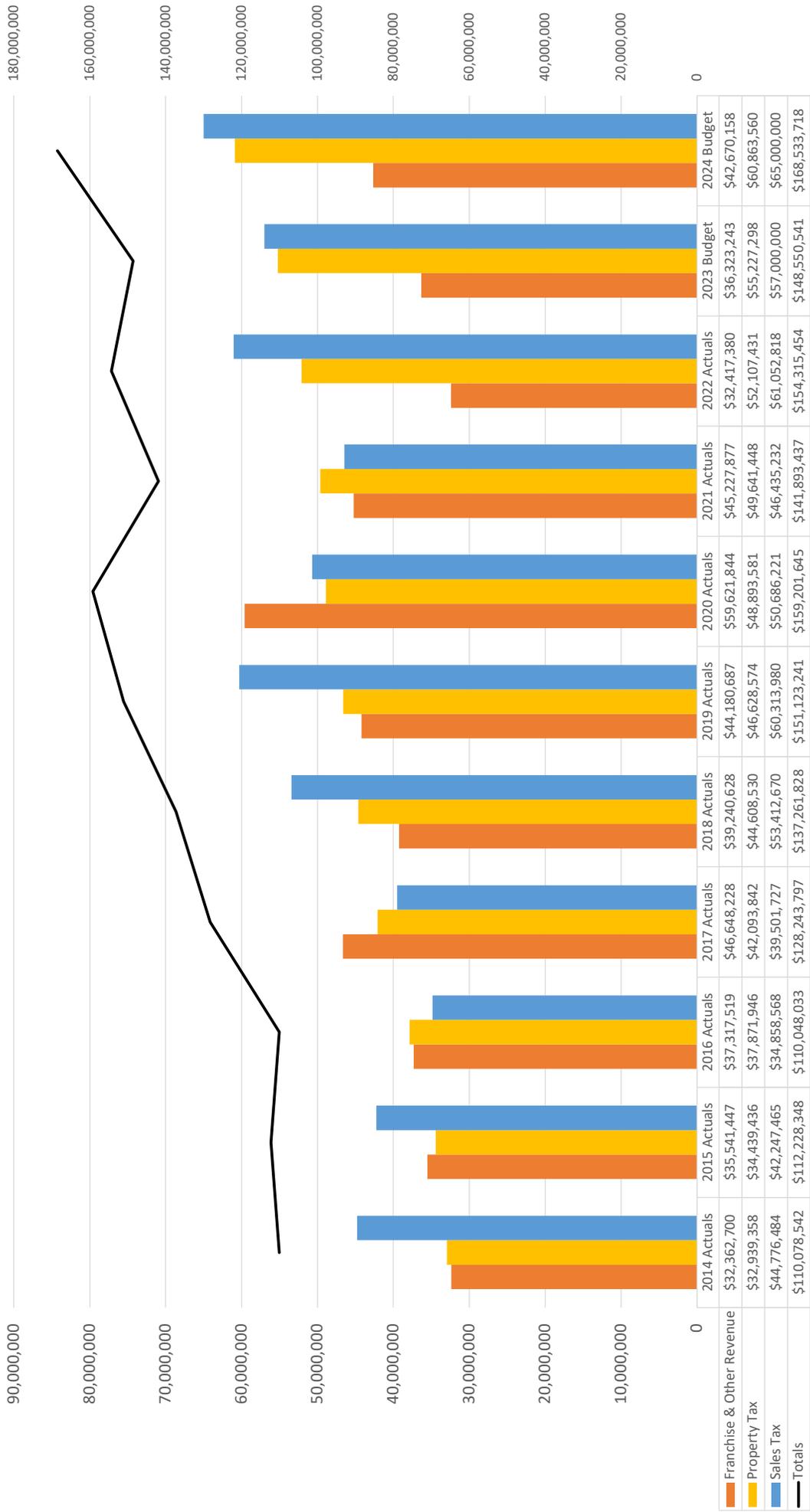


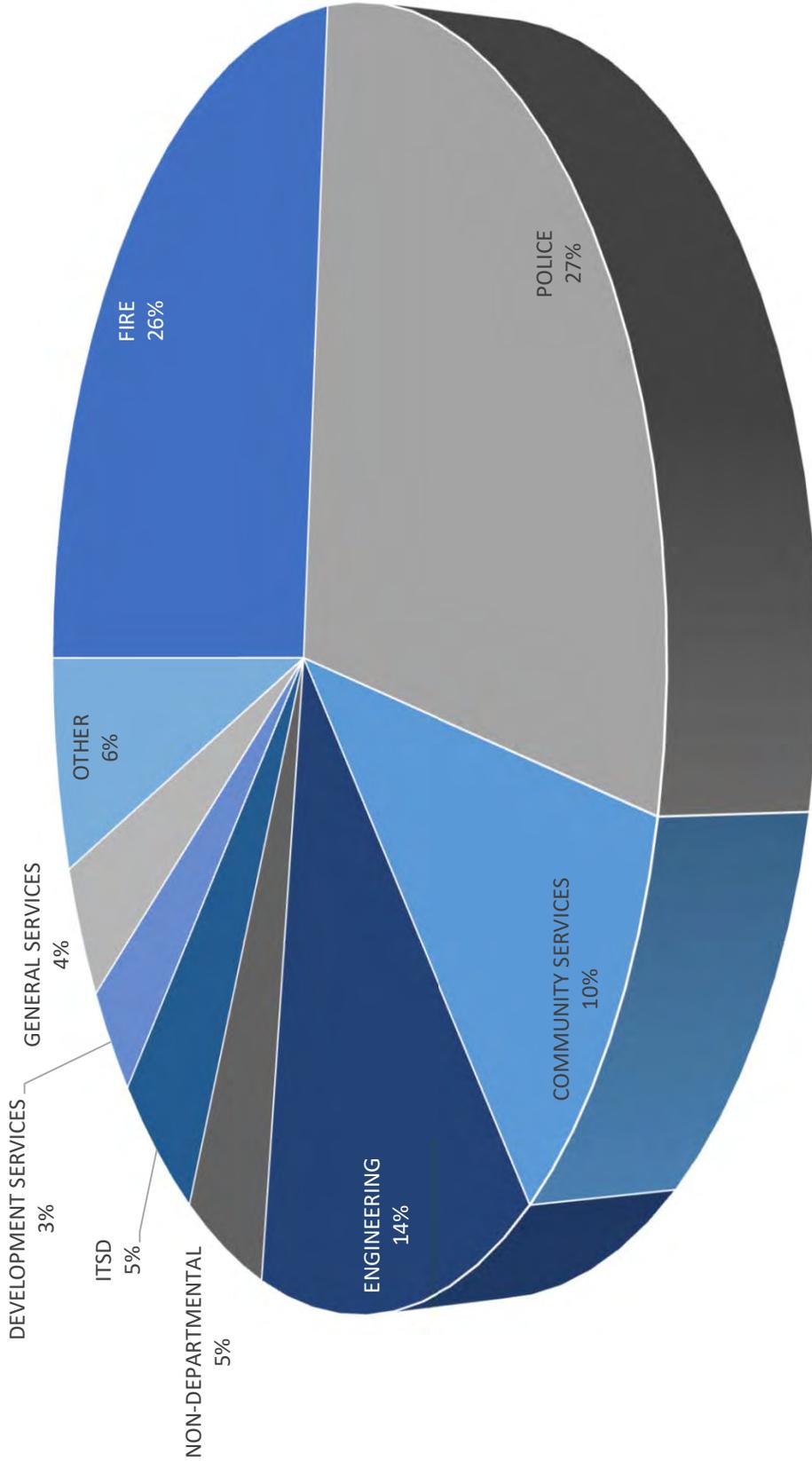
General Fund Summary

Expenditures by Department	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed	Budget Increase/(Decrease)
Legislative	28,352	37,291	45,411	49,654	4,243
City Manager's Office	1,248,889	1,316,627	1,540,723	1,894,742	354,019
Municipal Court	2,045,628	2,029,237	2,407,684	2,624,072	216,388
Legal	1,271,523	1,166,037	1,356,459	1,494,500	138,041
City Secretary's Office	493,082	660,166	795,676	812,420	16,744
Administrative Services	1,282,662	859,151	1,124,955	1,302,272	177,317
ITSD	6,996,759	7,040,850	8,060,232	8,093,482	33,250
FINANCE	1,910,237	1,683,373	2,189,007	2,338,968	149,961
GENERAL SERVICES	2,901,241	3,908,642	5,510,362	6,597,402	1,087,040
DEVELOPMENT SERVICES	3,621,555	3,712,037	4,787,448	5,470,192	682,744
ENGINEERING	19,615,357	18,883,857	21,422,597	23,617,083	2,194,486
COMMUNITY SERVICES	11,905,898	13,398,950	14,839,855	16,994,825	2,154,970
POLICE	35,303,546	33,841,514	38,974,564	45,435,754	6,461,190
FIRE	34,780,583	35,544,922	38,309,472	44,272,402	5,962,930
NON-DEPARTMENTAL	4,608,020	5,947,755	7,329,184	7,535,950	206,766
INTERFUND TRANSFER	3,700,190	5,297,322	-	-	-
Total	131,713,523	135,327,730	148,693,628	168,533,718	39,097,998

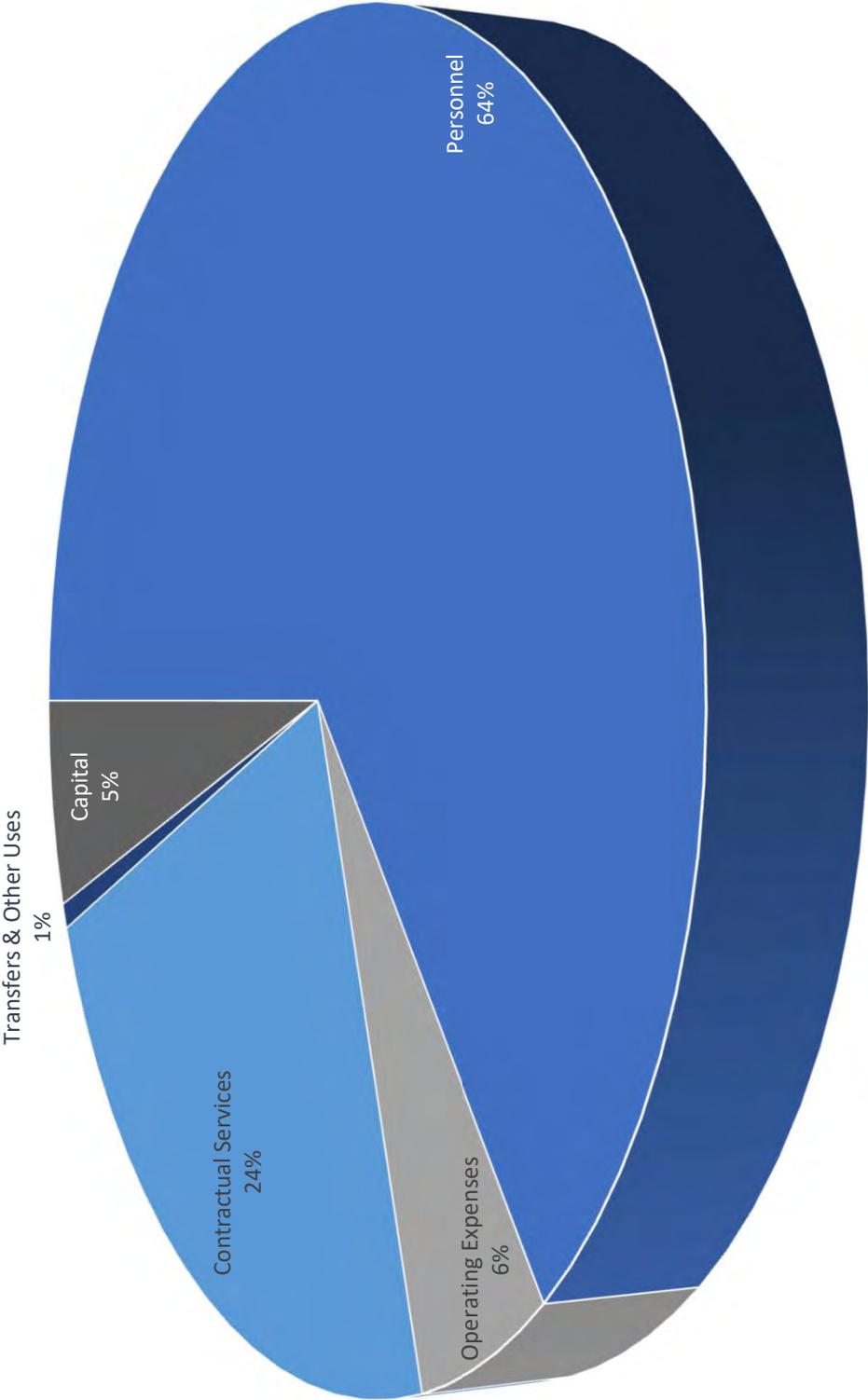
Expenditures by Category	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Proposed	Budget Increase/(Decrease)
Personnel	88,340,961	85,079,188	94,173,601	108,060,343	13,886,742
Operating Expenses	9,459,281	7,358,509	8,866,800	9,860,672	993,872
Contractual Services	26,262,593	30,520,342	36,671,697	39,985,250	3,313,553
Transfers & Other Uses	4,137,486	5,919,118	1,089,096	1,146,287	57,191
Capital	3,513,201	6,450,573	7,892,434	9,481,166	1,588,732
Total	131,713,522	135,327,730	148,693,628	168,533,718	19,840,090

Gen Fund Revenue FY2014 to FY 2024





FY 2024 General Fund Expenditures by Department



FY 2024 General Fund by Expenditure Type



SECTION: GENERAL FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4001005 City Manager Revenue						
40890-Miscellaneous	6,200	9,200	0	0	0.00%	0
44363-DMMD ED	0	-23,708	0	0	0.00%	0
44367-Midland Dev Corp	390,685	390,685	379,813	444,960	17.15%	65,147
45825-Hotel/Motel Fund	69,725	69,725	65,309	30,420	-53.42%	-34,889
45830-Water & Sewer Fund	1,898,343	1,898,343	1,713,892	1,978,330	15.43%	264,438
45835-Drainage Fund	16,042	16,042	31,443	37,067	17.89%	5,624
45840-Sanitation Fund	765,829	765,829	788,830	845,230	7.15%	56,400
45850-Golf Course Fund	303,538	303,538	271,334	283,951	4.65%	12,617
45870-Airport Operation Fund	2,547,539	478,563	1,024,229	4,931,828	381.52%	3,907,599
45872-Scharbauer Sports Complex Fund	1,351,673	1,351,673	936,098	645,295	-31.07%	-290,803
45875-Garage	740,697	740,697	691,865	578,896	-16.33%	-112,969
45876-Risk Management	0	0	36,408	60,777	66.93%	24,369
45877-Employee Benefit	0	0	9,547	17,676	85.15%	8,129
45878-TECHNOLOGY	0	0	9,739	15,342	57.53%	5,603
Total	8,090,271	6,000,587	5,958,507	9,869,772	65.64%	3,911,265
4001015 Legal Revenue						
40890-Miscellaneous	124	0	0	0	0.00%	0
Total	124	0	0	0	0.00%	0
4001020 City Secretary Rev						
40730-Beer License	74,841	50,565	50,000	51,000	2.00%	1,000
40885-Passport Processing Fee	18	10	0	0	0.00%	0
40890-Miscellaneous	1,040	295	0	0	0.00%	0
Total	75,899	50,870	50,000	51,000	2.00%	1,000
4001030 Comm Info Services Rev						
44365-Midland Emer Comm Distr	110,864	110,864	105,000	108,000	2.86%	3,000
Total	110,864	110,864	105,000	108,000	2.86%	3,000
4001035 Finance Revenue						
48490-Unclassified	3,967	3,842	0	0	0.00%	0
Total	3,967	3,842	0	0	0.00%	0

SECTION: GENERAL FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4001040 Facility & Fleet						
46010-Parking Lot	39,564	39,564	39,000	40,000	2.56%	1,000
46190-Miscellaneous Rentals	136,206	136,206	136,210	136,210	0.00%	0
49150-Recvr-Damages To City Property	47,028	-2,394	0	0	0.00%	0
Total	222,798	173,376	175,210	176,210	0.57%	1,000
4001075 Development Services Rev						
40500-Permits	2,011,364	1,712,764	2,000,000	2,060,000	3.00%	60,000
40515-Temporary Storage Permits	0	0	500	500	0.00%	0
40560-Demolition Permits	8,869	4,794	8,500	8,700	2.35%	200
40590-Temporary Sign Permits	800	14,500	2,500	2,500	0.00%	0
40600-Public Right-Of-Way Use Fees	54,492	0	0	0	0.00%	0
40656-Mobile Vendors	6,000	7,500	5,000	5,000	0.00%	0
40700-Oil & Gas Drilling Permits	285,440	539,200	250,000	350,000	40.00%	100,000
40750-Certificate Of Occupancy	50	0	0	0	0.00%	0
40800-Planning Fees	146,200	124,350	100,000	110,000	10.00%	10,000
40820-Const. Board of Appeals	500	1,000	1,000	1,000	0.00%	0
40840-Lot Deposits	800	9,800	10,000	10,000	0.00%	0
40841-Vacation Fee	14,853	26,299	35,000	35,000	0.00%	0
44950-Lot Clearing(Mowing & Demoltn)	92,771	53,298	100,000	100,000	0.00%	0
48050-Cash Over Or Short	977	2	0	0	0.00%	0
Total	2,623,116	2,493,507	2,512,500	2,682,700	6.77%	170,200
4001080 Engineering Revenue						
40570-Work On Public Property	3,330	4,170	3,000	3,000	0.00%	0
40600-Public Right-Of-Way Use Fees	4,775	7,875	5,000	5,000	0.00%	0
44910-Paving Cuts	0	0	5,000	5,000	0.00%	0
44915-Signage Fees	9,500	6,920	0	0	0.00%	0
44920-Paving Assessments	0	376	0	0	0.00%	0
47200-Civic Contributions	0	18,000	0	0	0.00%	0
Total	17,605	37,341	13,000	13,000	0.00%	0

SECTION: GENERAL FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4001090 Community Service						
40652-Food Service & Retail Food	169,042	129,146	150,000	155,000	3.33%	5,000
40654-Daycare Permits	6,150	5,800	5,000	5,900	18.00%	900
40656-Mobile Vendors	34,860	29,620	21,000	30,000	42.86%	9,000
40658-Temporary Health Permits	4,450	5,140	3,000	5,000	66.67%	2,000
40670-Swimming Pool Permits	19,550	12,200	15,000	15,000	0.00%	0
40672-Farmers Market Permits	600	650	500	600	20.00%	100
40695-Misc Health - Septics	61,835	63,990	60,000	60,000	0.00%	0
40696-Septic Re-inspection	250	150	200	200	0.00%	0
40900-Pet Licenses	23,314	15,700	25,000	25,000	0.00%	0
40910-Impoundment Fees	1,258	925	2,000	2,000	0.00%	0
40920-Adoption Fees	36,677	47,096	35,000	36,050	3.00%	1,050
40925-Microchipping	1,641	3,067	2,000	2,000	0.00%	0
40930-Pick-Up Fees	2,780	2,035	2,000	2,000	0.00%	0
40935-Animal Vaccinations	0	115	0	0	0.00%	0
40940-Euthanasia Fees	15	15	100	100	0.00%	0
40950-Boarding Fees	5,700	6,517	5,000	5,000	0.00%	0
40960-Quarantine Fees	320	0	200	200	0.00%	0
40980-Permits (Wild Animal)	250	250	250	250	0.00%	0
40990-Dip	0	33	200	200	0.00%	0
41000-Spay/Neuter Program	41,828	26,254	30,000	30,000	0.00%	0
41040-Animal Svcs Discounts Provided	12,225	13,622	12,000	12,000	0.00%	0
41090-Miscellaneous	2,152	8,175	1,500	1,500	0.00%	0
42110-Showmobile	25,325	26,694	25,000	20,000	-20.00%	-5,000
42200-Pools - Rentals & Fees	215,114	240,678	225,000	235,000	4.44%	10,000
42210-Facilities Rental - Other	52,858	93,373	85,000	125,000	47.06%	40,000
42250-Recreation Fees	10,032	23,204	22,000	20,000	-9.09%	-2,000
42260-Concessions	72,121	84,345	50,000	65,000	30.00%	15,000
44050-Health Dept Services	311,576	274,518	200,000	250,000	25.00%	50,000
44054-Pregnancy Test	970	935	1,000	950	-5.00%	-50
44056-V. D. Test	2,230	2,390	1,000	3,000	200.00%	2,000
44057-HIV Testing	1,480	2,010	1,500	3,000	100.00%	1,500
44059-Flu Shots-Adult	1,510	630	1,000	1,250	25.00%	250
44060-Immunizations	0	6,850	2,000	5,500	175.00%	3,500
44063-Hepatitis B Vaccine-Adult	9,960	8,715	10,000	11,000	10.00%	1,000
44064-Misc Health Revenue	393	242	500	500	0.00%	0

SECTION: GENERAL FUND

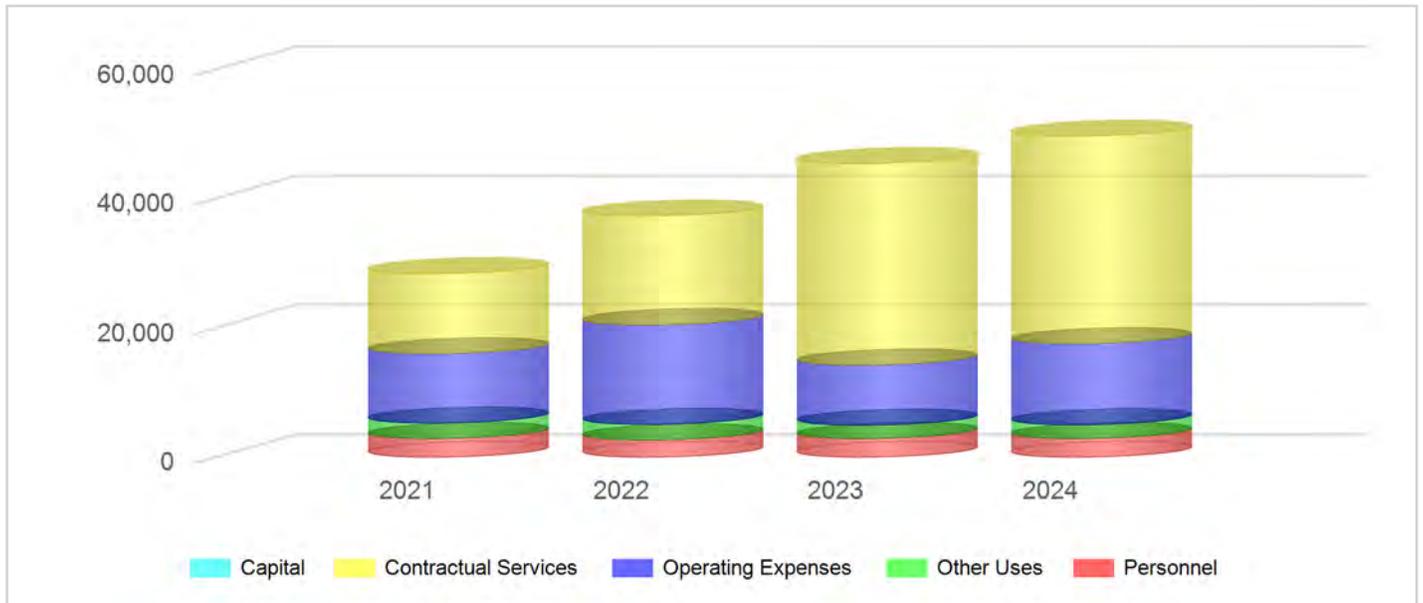
Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4001090 Community Service (cont.)						
44066-T. B. Testing	7,050	7,015	6,000	7,000	16.67%	1,000
44067-Adult Immunizations	23,450	13,685	21,000	21,000	0.00%	0
44073-Clinical Visit	300	285	300	300	0.00%	0
44962-Tdh Immunization Pi	35,680	27,610	30,000	33,000	10.00%	3,000
47024-State Contr-Health Dept	272,767	335,035	250,000	350,000	40.00%	100,000
47025-MAC Claim-Health Dept	60,113	55,304	40,000	40,000	0.00%	0
47080-COVID Grant Revenue	70,467	50,573	0	0	0.00%	0
48050-Cash Over Or Short	-206	-385	0	0	0.00%	0
49053-Sale Of Recyclables	0	225	0	0	0.00%	0
49150-Recvr-Damages To City Property	25,954	0	0	0	0.00%	0
Total	1,624,041	1,624,429	1,341,250	1,579,500	17.76%	238,250
4001110 Police Revenue						
40740-Taxi & Peddler Permits	1,291	1,279	1,000	1,000	0.00%	0
40845-Alarm Permit Fees	98,294	94,337	75,000	75,000	0.00%	0
40890-Miscellaneous	1,695	2,152	0	0	0.00%	0
41100-Municipal Court Receipts	1,893,066	2,477,168	2,134,776	2,300,000	7.74%	165,224
41102-Municipal Court -CVE fines	0	63,078	0	0	0.00%	0
41105-Muni Court-Child Safety	5,153	7,965	4,500	4,500	0.00%	0
41112-Local Municipal Court Jury	871	1,120	0	0	0.00%	0
41120-Report Copies	3,023	3,488	0	0	0.00%	0
42210-Facilities Rental - Other	4,695	1,425	0	0	0.00%	0
44315-Arrest Fees	1,903	922	5,000	5,000	0.00%	0
44930-Airport Security Services	0	415	0	0	0.00%	0
44940-Storage Of Impounded Vehicles	155,069	165,849	60,000	100,000	66.67%	40,000
46000-Parking Permits	2,965	3,098	3,000	3,000	0.00%	0
47005-Government Contributions	15,794	0	50,000	50,000	0.00%	0
47022-Govt Contr-Sdhpt Step Pgm	3,943	8,211	12,000	12,000	0.00%	0
47026-Govt Contr-H.I.D.T.A. Grant	113,269	119,635	25,000	75,000	200.00%	50,000
48050-Cash Over Or Short	-92	-573	0	0	0.00%	0
48480-Reimbursement Of Budget Exp	132,695	118,664	0	0	0.00%	0
48490-Unclassified	922	10,678	0	0	0.00%	0
49045-Sale Of Minor Equipment	230	600	0	0	0.00%	0
49150-Recvr-Damages To City Property	-17,176	-4,975	0	0	0.00%	0
49155-Legal Restitution	2,844	13,389	0	0	0.00%	0
Total	2,420,454	3,087,925	2,370,276	2,625,500	10.77%	255,224

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4001115 Fire Department Revenue						
44100-Ambulance Revenue	5,521,450	7,446,212	5,000,000	7,000,000	40.00%	2,000,000
44103-Uncollectible Ambulance Chgs	-3,417,095	-3,258,635	-1,800,000	-3,000,000	66.67%	-1,200,000
47005-Government Contributions	672,575	176,656	0	0	0.00%	0
47010-Govt Contr-Emergency Mgmt	352	0	0	0	0.00%	0
49150-Recvr-Damages To City Property	108,515	294,419	0	0	0.00%	0
Total	2,885,797	4,658,652	3,200,000	4,000,000	25.00%	800,000
4001150 General Fund Non-Dept Revenue						
40010-Ad Valorem Current	49,641,447	52,107,431	55,227,298	60,863,560	10.21%	5,636,262
40020-Ad Valorem Delinquent	363,960	981,554	400,000	400,000	0.00%	0
40025-Ad Valorem Prior Year Reversal	205,799	-205,118	0	0	0.00%	0
40030-Penalties And Interest	496,657	602,244	500,000	500,000	0.00%	0
40035-Ad Valorem Taxes Over/Short	11,597	2,264	0	0	0.00%	0
40040-Misc Tax Office Revenue	75,909	80,400	50,000	51,500	3.00%	1,500
40045-Refund Of Overpayments	77	0	0	0	0.00%	0
40046-Tax Certificates	492	-46	0	0	0.00%	0
40100-City Sales Tax	46,435,232	61,052,818	57,000,000	65,000,000	14.04%	8,000,000
40150-Telephone	799,436	915,326	1,000,000	1,000,000	0.00%	0
40160-Electric Power	4,776,467	4,954,360	4,600,000	4,600,000	0.00%	0
40170-Gas	1,473,588	1,826,480	1,400,000	1,400,000	0.00%	0
40175-Water	4,666,340	6,925,133	6,400,000	6,900,000	7.81%	500,000
40176-Sanitation	674,502	1,680,566	1,626,000	1,626,000	0.00%	0
40177-Drainage Franchise Fee	140,331	189,066	140,000	144,200	3.00%	4,200
40180-Taxicab	4,600	4,600	6,500	6,500	0.00%	0
40190-Cable TV	1,710,245	1,107,357	1,200,000	1,200,000	0.00%	0
40210-Mixed Beverage Tax	840,380	1,123,456	850,000	986,276	16.03%	136,276
40320-Bingo Tax	114,871	110,765	75,000	90,000	20.00%	15,000
43000-Interest	696,747	1,356,744	1,000,000	1,300,000	30.00%	300,000
44370-Other	33,825	1,350	0	0	0.00%	0
47200-Civic Contributions	0	208	0	0	0.00%	0
48490-Unclassified	232,973	179,599	150,000	150,000	0.00%	0
49000-Right-Of-Way Or Air Way Sales	90,962	1,093,859	1,200,000	1,200,000	0.00%	0
49010-Sale Of Land	95,000	5,001	0	0	0.00%	0
49045-Sale Of Minor Equipment	0	23	0	0	0.00%	0
49053-Sale Of Recyclables	12,166	20,117	0	10,000	0.00%	10,000

SECTION: GENERAL FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4001150 General Fund Non-Dept Revenue (cont.)						
49090-Sale-Oil & Gas (Net-Tax Trkg)	10,291,068	0	0	0	0.00%	0
49111-Gain/Loss Sale Of Securities	-66,171	-91,497	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-588,880	-8,737,825	0	0	0.00%	0
49150-Recvr-Damages To City Property	0	50,000	0	0	0.00%	0
Total	123,229,620	127,336,234	132,824,798	147,428,036	10.99%	14,603,238
Overall Total	141,304,556	145,577,627	148,550,541	168,533,718	13.45%	19,983,177

Legislative Department



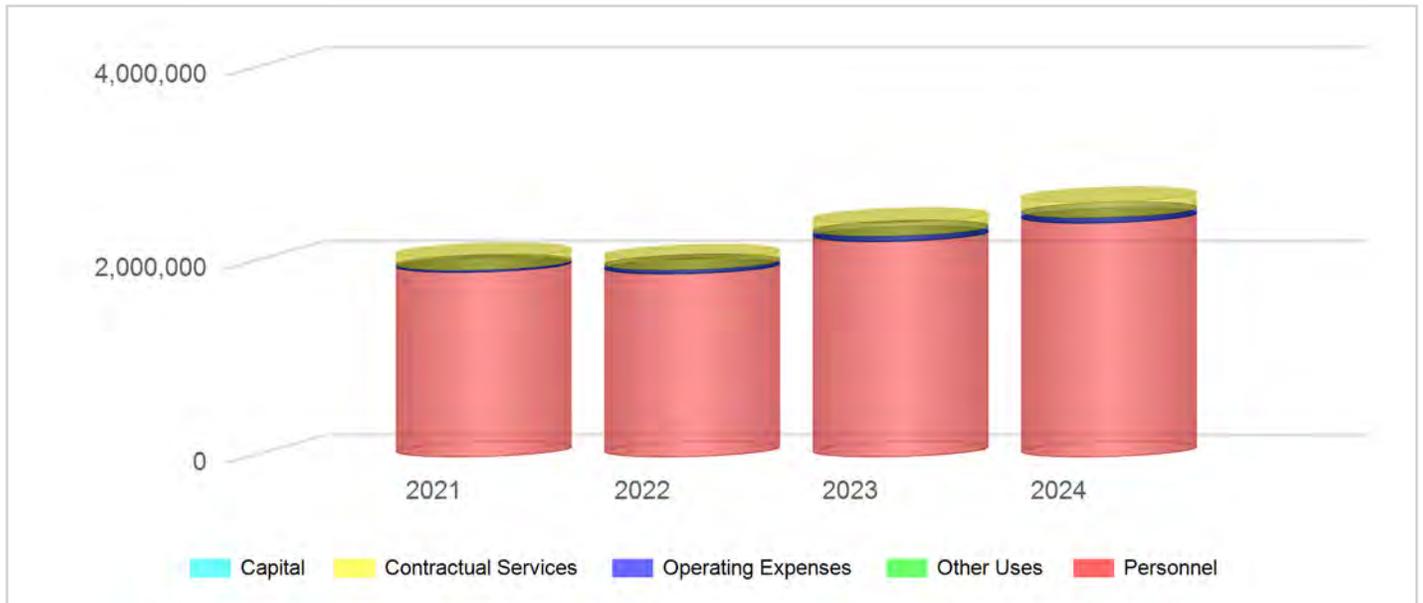
Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001004 Legislative						
Personnel	2,924	2,699	2,914	2,914	0.00%	0
Operating Expenses	10,745	15,387	9,301	12,562	35.06%	3,261
Contractual Services	12,312	16,813	31,136	32,057	2.96%	921
Other Uses	2,371	2,392	2,060	2,121	2.96%	61
Total	28,352	37,291	45,411	49,654	9.34%	4,243
Overall Total	28,352	37,291	45,411	49,654	9.34%	4,243

City Manager Department



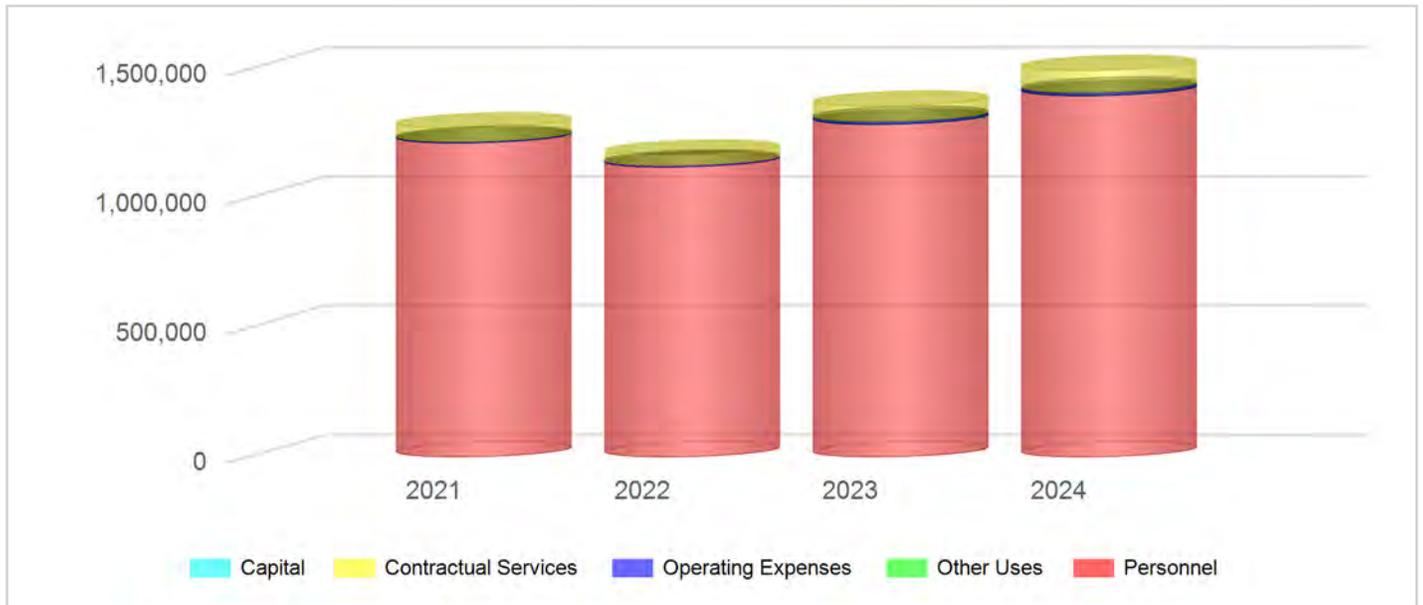
Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001005 City Manager's Office						
Personnel	895,614	975,774	1,068,591	1,230,331	15.14%	161,740
Operating Expenses	19,896	15,450	15,553	16,018	2.99%	465
Contractual Services	32,724	63,991	57,372	73,352	27.85%	15,980
Other Uses	33,491	3,144	2,060	2,121	2.96%	61
Total	981,725	1,058,359	1,143,576	1,321,822	15.59%	178,246
001007 Public Communication						
Personnel	260,620	248,237	374,547	514,038	37.24%	139,491
Operating Expenses	2,449	1,265	4,869	5,012	2.94%	143
Contractual Services	4,096	8,713	17,731	53,070	199.29%	35,339
Other Uses	0	54	0	800	0.00%	800
Total	267,165	258,269	397,147	572,920	44.26%	175,773
Overall Total	1,248,889	1,316,627	1,540,723	1,894,742	22.98%	354,019

Municipal Court Department



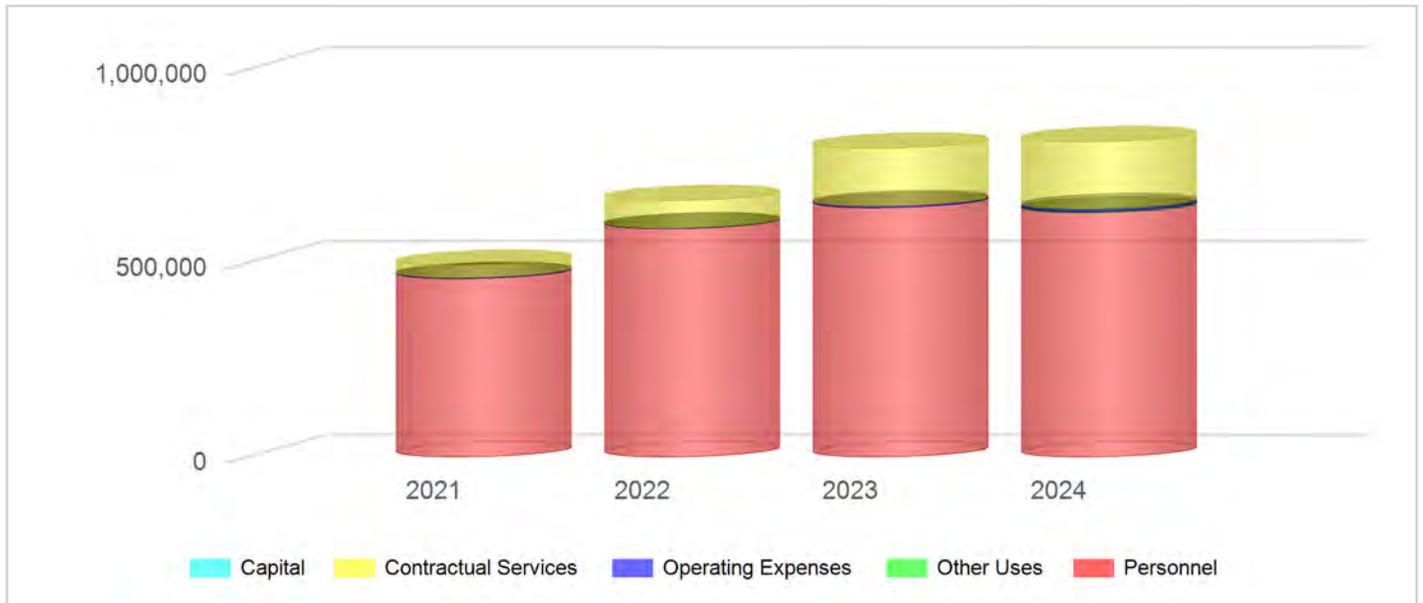
Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001010 Municipal Court						
Personnel	1,901,888	1,884,527	2,218,506	2,409,482	8.61%	190,976
Operating Expenses	23,554	41,716	57,869	58,125	0.44%	256
Contractual Services	119,608	100,750	129,309	154,465	19.45%	25,156
Other Uses	578	2,244	2,000	2,000	0.00%	0
Total	2,045,628	2,029,237	2,407,684	2,624,072	8.99%	216,388
Overall Total	2,045,628	2,029,237	2,407,684	2,624,072	8.99%	216,388

Legal Department



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001015 Legal						
Personnel	1,214,001	1,120,654	1,286,017	1,396,968	8.63%	110,951
Operating Expenses	5,449	6,583	11,750	13,000	10.64%	1,250
Contractual Services	51,867	38,780	58,517	84,232	43.94%	25,715
Other Uses	206	0	175	300	71.43%	125
Total	1,271,523	1,166,037	1,356,459	1,494,500	10.18%	138,041
Overall Total	1,271,523	1,166,037	1,356,459	1,494,500	10.18%	138,041

City Secretary Department



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001020 City Secretary						
Personnel	459,173	588,089	642,187	629,595	-1.96%	-12,592
Operating Expenses	2,440	1,467	4,550	7,500	64.84%	2,950
Contractual Services	31,469	70,505	148,939	173,325	16.37%	24,386
Other Uses	0	105	0	2,000	0.00%	2,000
Total	493,082	660,166	795,676	812,420	2.10%	16,744
Overall Total	493,082	660,166	795,676	812,420	2.10%	16,744

Administrative Services

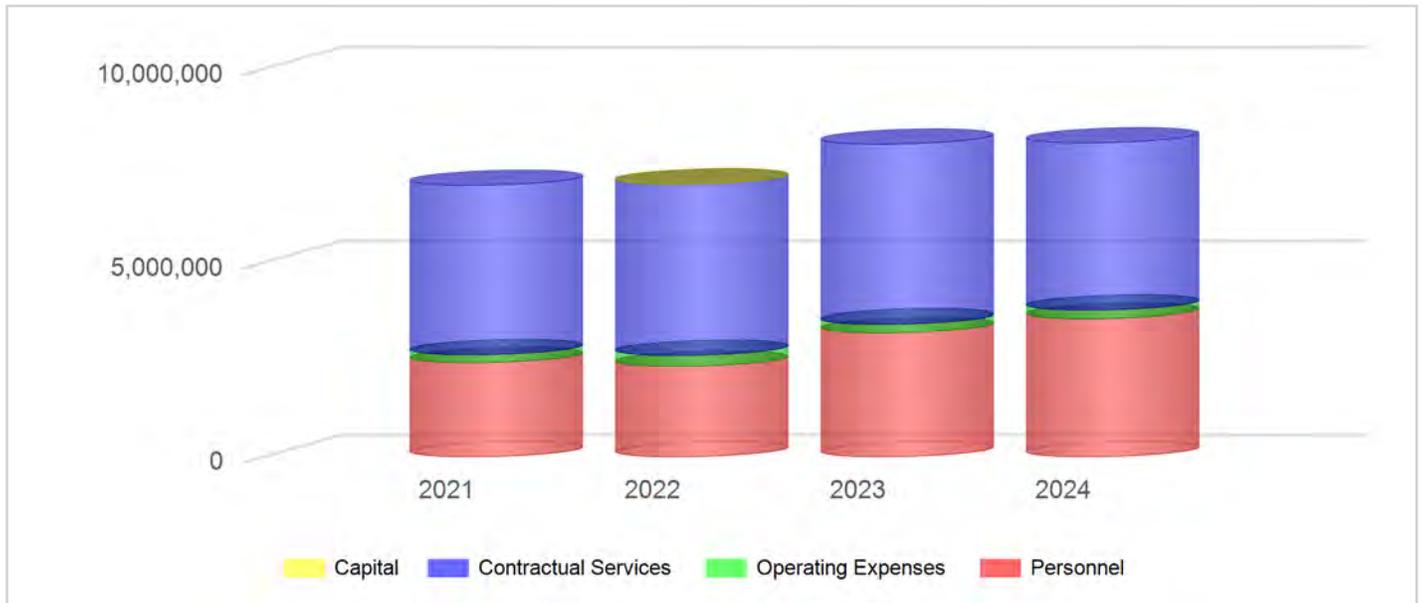


Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001025 Human Resources						
Personnel	676,707	635,965	740,268	864,946	16.84%	124,678
Operating Expenses	13,807	27,690	85,750	30,750	-64.14%	-55,000
Contractual Services	162,460	181,941	297,437	404,575	36.02%	107,139
Other Uses	8,279	13,460	1,500	2,000	33.33%	500
Total	861,253	859,056	1,124,955	1,302,271	15.76%	177,317
001026* Employee Health& Wellness						
Personnel	191,872	0	0	0	0.00%	0
Operating Expenses	2,552	0	0	0	0.00%	0
Contractual Services	2,482	0	0	0	0.00%	0
Total	196,906	0	0	0	0.00%	0
001027** Risk Management						
Personnel	187,998	0	0	0	0.00%	0
Operating Expenses	2,679	95	0	0	0.00%	0
Contractual Services	33,826	0	0	0	0.00%	0
Total	224,503	95	0	0	0.00%	0
Overall Total	1,282,662	859,151	1,124,955	1,302,271	15.76%	177,317

*Operations from Org 001026 reallocated to Org 702710 Budget year 2022

**Operations from Org 001027 reallocated to Org 702727 Budget year 2022

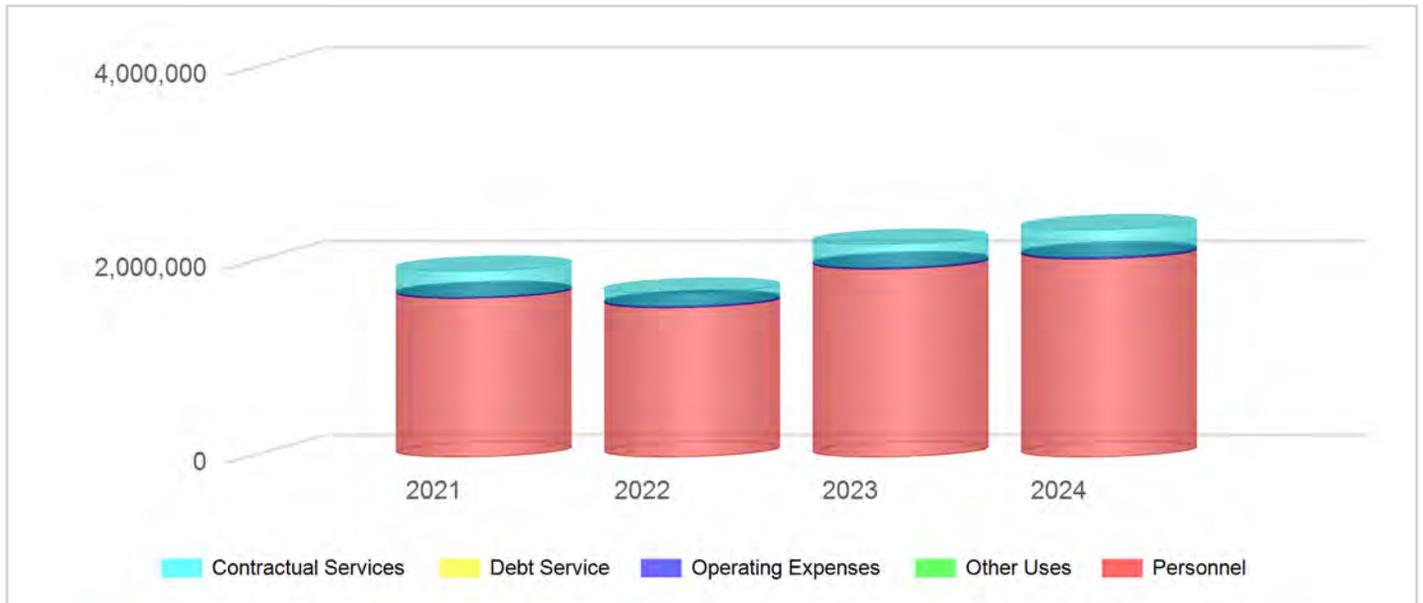
Information Technology Systems



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001030 Information System Adm						
Personnel	391,704	399,548	420,680	456,194	8.44%	35,514
Operating Expenses	4,588	5,695	7,715	19,300	150.16%	11,585
Contractual Services	1,207,567	1,423,821	1,515,895	721,700	-52.39%	-794,195
Capital	0	20,720	0	0	0.00%	0
Total	1,603,859	1,849,784	1,944,290	1,197,194	-38.43%	-747,096
001032 Information System						
Personnel	1,768,430	1,689,507	2,002,903	2,299,263	14.80%	296,360
Operating Expenses	41,956	88,401	24,500	29,500	20.41%	5,000
Contractual Services	2,891,628	2,656,147	2,184,159	2,898,793	32.72%	714,633
Total	4,702,014	4,434,055	4,211,562	5,227,556	24.12%	1,015,993
001033 Communication Maintenance						
Personnel	276,735	251,921	279,464	280,160	0.25%	696
Operating Expenses	154,738	185,831	175,007	143,090	-18.24%	-31,917
Contractual Services	259,412	319,259	481,188	355,089	-26.21%	-126,099
Total	690,885	757,011	935,659	778,339	-16.81%	-157,320
001034* Geographical Information						
Personnel	0	0	502,787	530,567	5.53%	27,780
Operating Expenses	0	0	9,730	16,500	69.58%	6,770
Contractual Services	0	0	456,203	343,324	-24.74%	-112,879
Total	0	0	968,720	890,391	-8.09%	-78,329
Overall Total	6,996,759	7,040,850	8,060,232	8,093,479	0.41%	33,247

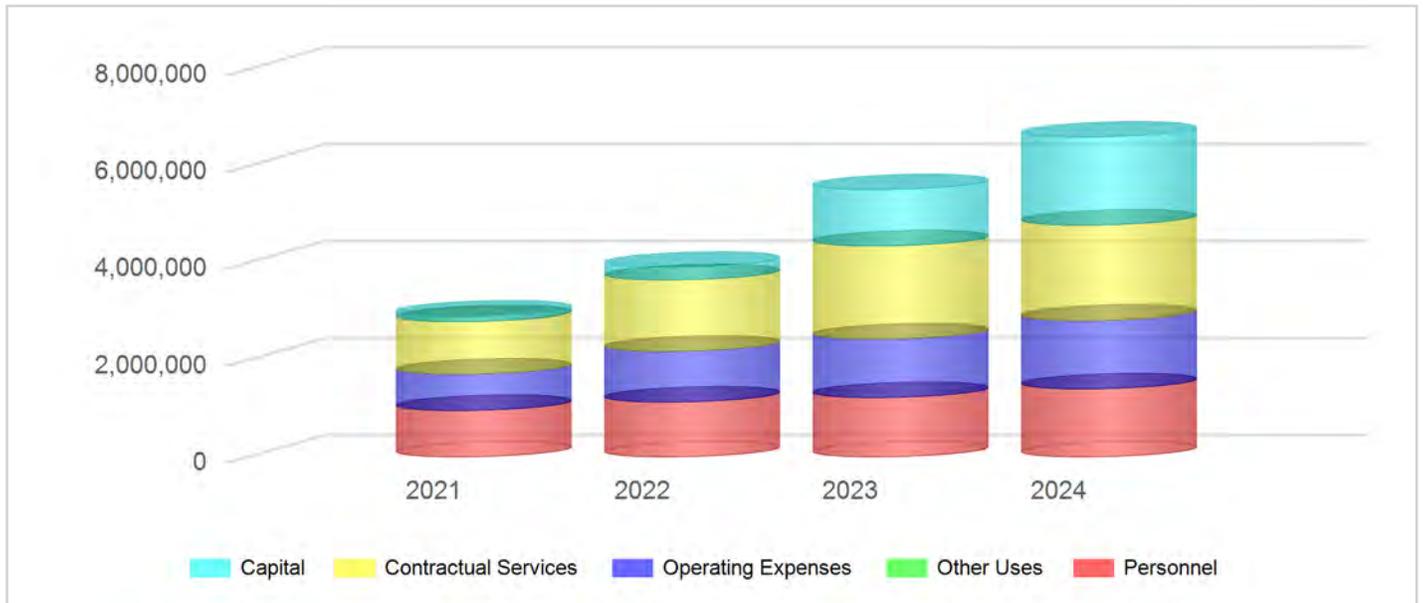
**Operations from Org 001075 reallocated to Org 001034 Budget year 2023

Finance Department



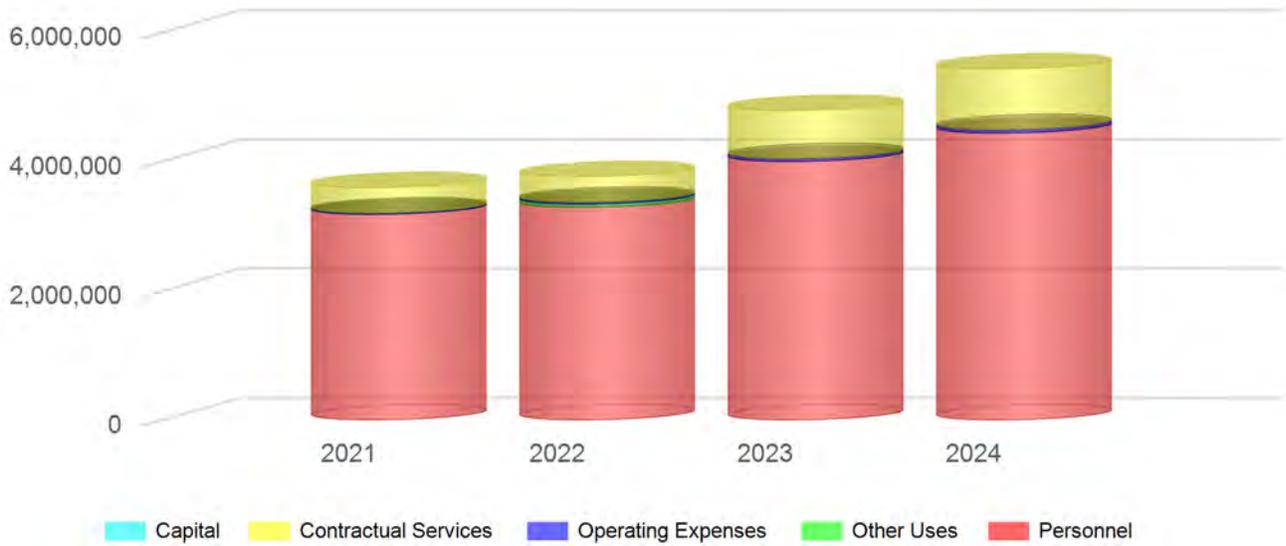
Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001035 Accounting Division						
Personnel	853,487	727,514	974,523	1,068,859	9.68%	94,336
Operating Expenses	10,649	9,740	2,500	5,049	101.96%	2,549
Contractual Services	40,626	56,027	175,563	216,412	23.27%	40,849
Total	904,762	793,281	1,152,586	1,290,320	11.95%	137,734
001036 Finance Administration						
Personnel	405,036	433,773	526,239	542,004	3.00%	15,765
Operating Expenses	4,436	6,660	14,175	13,514	-4.66%	-661
Contractual Services	215,130	52,855	39,480	40,664	3.00%	1,184
Total	624,602	493,288	579,894	596,182	2.81%	16,288
001037 Treasury						
Personnel	374,379	374,196	434,349	428,191	-1.42%	-6,158
Operating Expenses	1,004	3,154	3,301	3,460	4.85%	161
Contractual Services	5,490	19,455	18,877	20,815	10.27%	1,938
Total	380,873	396,805	456,527	452,466	-0.89%	-4,061
Overall Total	1,910,237	1,683,373	2,189,007	2,338,968	6.85%	149,961

General Services Department



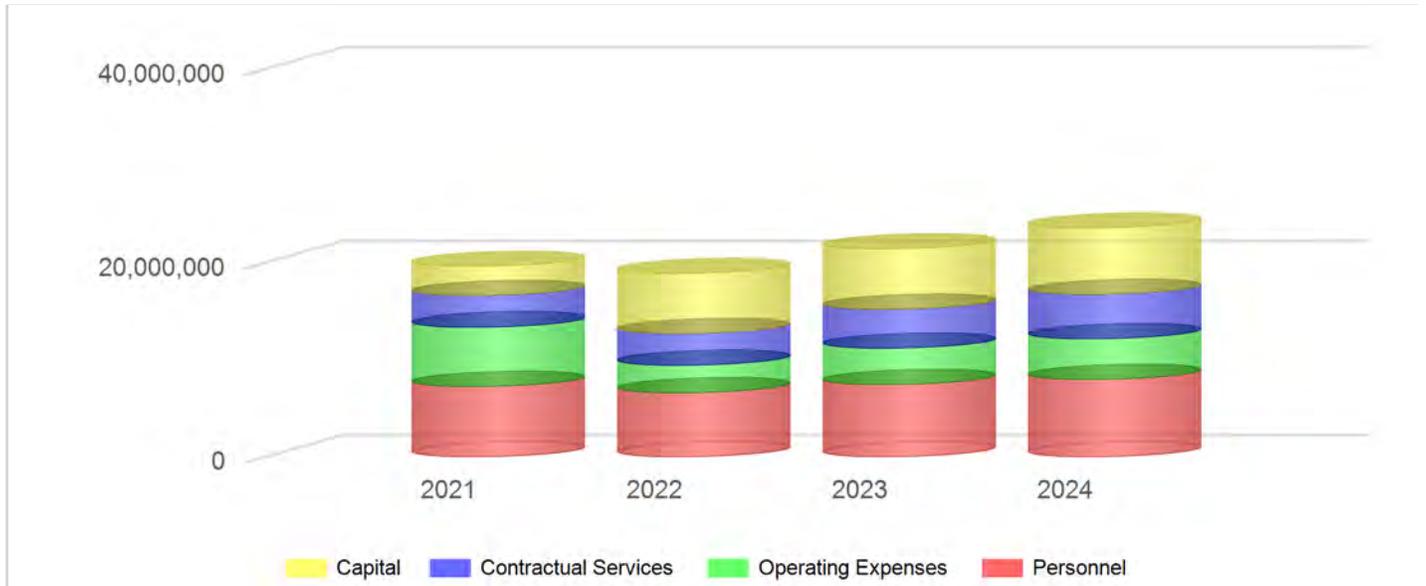
Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001040 Purchasing						
Personnel	391,557	589,774	671,646	716,889	6.74%	45,243
Operating Expenses	1,120	1,394	4,086	4,210	3.06%	124
Contractual Services	32,178	40,436	99,212	135,671	36.75%	36,459
Capital	0	81,802	0	0	0.00%	0
Total	424,855	713,406	774,944	856,770	10.56%	81,826
001041 Facilities Services						
Personnel	569,378	545,182	556,378	690,567	24.12%	134,189
Operating Expenses	750,760	1,048,868	1,207,160	1,406,507	16.51%	199,347
Contractual Services	1,051,834	1,420,732	1,810,707	1,824,708	0.77%	14,002
Capital	104,414	180,454	1,161,173	1,818,850	56.64%	657,676
Total	2,476,386	3,195,236	4,735,418	5,740,632	21.23%	1,005,214
Overall Total	2,901,241	3,908,642	5,510,362	6,597,402	19.73%	1,087,040

Development Services



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001055 Planning & Development						
Personnel	644,712	644,499	797,749	870,699	9.14%	72,950
Operating Expenses	4,772	8,074	15,000	19,345	28.97%	4,345
Contractual Services	107,180	70,152	157,296	350,087	122.57%	192,791
Other Uses	107	1,119	0	0	0.00%	0
Total	756,771	723,844	970,045	1,240,131	27.84%	270,086
001056 Community Development						
Personnel	185,787	201,773	215,394	232,067	7.74%	16,673
Operating Expenses	30,434	-49,644	3,950	4,100	3.80%	150
Contractual Services	7,444	14,694	30,088	30,241	0.51%	153
Total	223,665	166,823	249,432	266,408	6.81%	16,976
001060 Code Administration						
Personnel	2,345,987	2,438,531	2,981,943	3,332,005	11.74%	350,062
Operating Expenses	17,777	22,457	32,000	34,500	7.81%	2,500
Contractual Services	277,113	309,834	554,028	557,548	0.64%	3,520
Other Uses	242	50,547	0	0	0.00%	0
Capital	0	0	0	39,600	0.00%	39,600
Total	2,641,119	2,821,369	3,567,971	3,963,653	11.09%	395,682
Overall Total	3,621,555	3,712,037	4,787,448	5,470,192	14.26%	682,744

Engineering



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001075* GIS Administration						
Personnel	465,585	482,525	0	0	0.00%	0
Operating Expenses	7,120	15,173	0	0	0.00%	0
Contractual Services	90,765	125,396	0	0	0.00%	0
Total	563,470	623,094	0	0	0.00%	0
001080 Engineering Services						
Personnel	1,970,082	1,763,562	2,271,711	2,439,542	7.39%	167,831
Operating Expenses	43,536	33,209	34,200	33,000	-3.51%	-1,200
Contractual Services	851,682	832,825	1,055,617	1,211,762	14.79%	156,145
Other Uses	-110	0	0	0	0.00%	0
Total	2,865,190	2,629,596	3,361,528	3,684,304	9.60%	322,776
001083 Traffic Operations						
Personnel	1,562,794	1,475,733	1,755,940	1,887,952	7.52%	132,012
Operating Expenses	585,289	562,477	570,680	789,672	38.37%	218,992
Contractual Services	219,881	244,915	336,157	386,694	15.03%	50,537
Capital	356,832	0	0	0	0.00%	0
Total	2,724,796	2,283,125	2,662,777	3,064,318	15.08%	401,541

*Operations from Org 001075 reallocated to Org 001075 budget year 2022

SECTION: GENERAL FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001085 Transportation						
Personnel	3,281,844	2,906,662	3,444,219	3,674,618	6.69%	230,399
Operating Expenses	5,470,410	2,219,242	3,148,446	3,370,630	7.06%	222,184
Contractual Services	2,058,752	2,078,297	2,561,868	2,925,855	14.21%	363,987
Capital	2,650,895	6,143,841	6,243,760	6,897,358	10.47%	653,598
Total	13,461,901	13,348,042	15,398,293	16,868,461	9.55%	1,470,168
Overall Total	19,615,357	18,883,856	21,422,597	23,617,083	10.24%	2,194,486

Community Services

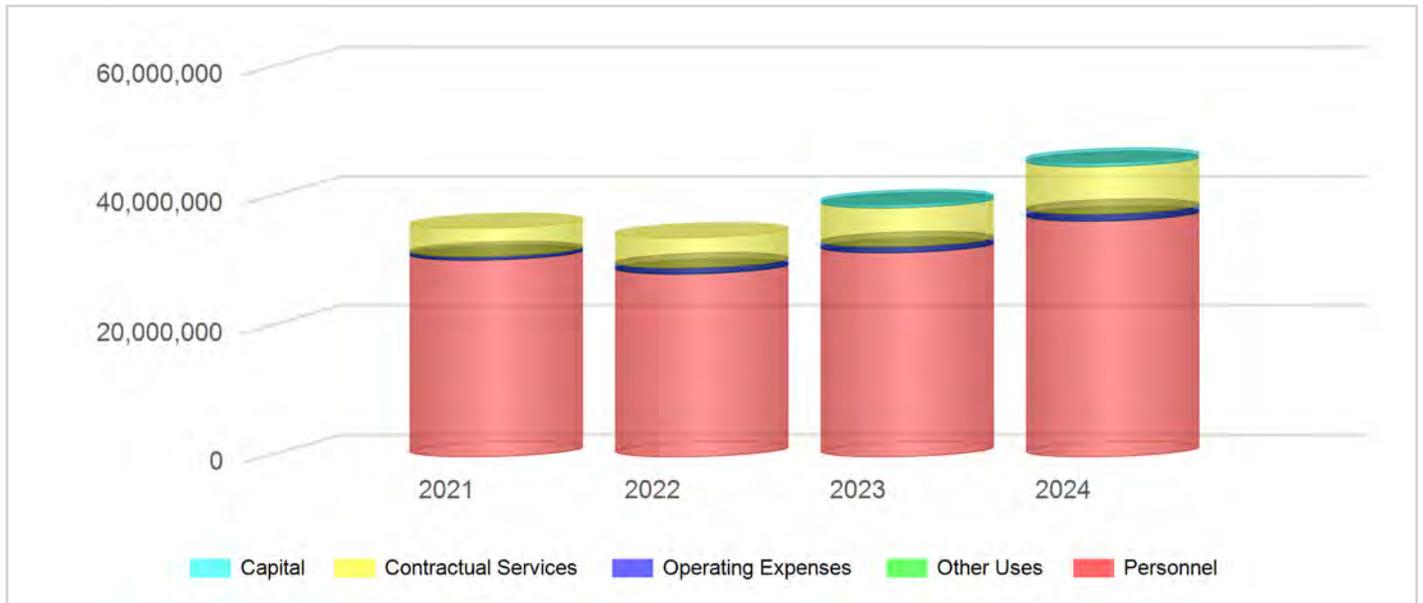


Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001090 Parks						
Personnel	2,614,806	2,089,332	2,504,653	2,825,842	12.82%	321,189
Operating Expenses	547,249	660,779	664,074	725,391	9.23%	61,317
Contractual Services	3,130,202	4,309,685	4,359,813	4,766,764	9.33%	406,951
Other Uses	75	25	0	0	0.00%	0
Capital	0	0	0	129,000	0.00%	129,000
Total	6,292,332	7,059,821	7,528,540	8,446,997	12.20%	918,457
001091 Animal Services						
Personnel	855,958	983,345	1,458,786	1,909,918	30.93%	451,132
Operating Expenses	104,333	193,866	259,800	304,500	17.21%	44,700
Contractual Services	445,124	470,183	556,845	666,386	19.67%	109,541
Other Uses	-80	1,060	0	0	0.00%	0
Capital	0	0	0	36,500	0.00%	36,500
Total	1,405,335	1,648,454	2,275,431	2,917,304	28.21%	641,873
001093 Recreation Division						
Personnel	941,690	1,118,331	1,163,946	1,458,591	25.31%	294,645
Operating Expenses	161,246	201,200	234,780	277,483	18.19%	42,703
Contractual Services	54,601	76,536	116,549	140,260	20.34%	23,711
Total	1,157,537	1,396,067	1,515,275	1,876,334	23.83%	361,059

SECTION: GENERAL FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001095 Senior Services						
Operating Expenses	0	50	39,445	38,801	-1.63%	-644
Contractual Services	452,310	616,699	661,900	619,847	-6.35%	-42,053
Total	452,310	616,749	701,345	658,648	-6.09%	-42,697
001100 Health Services						
Personnel	2,280,952	2,219,781	2,168,252	2,438,864	12.48%	270,612
Operating Expenses	123,071	256,743	316,000	333,785	5.63%	17,785
Contractual Services	191,562	198,401	335,012	322,893	-3.62%	-12,119
Other Uses	2,799	2,934	0	0	0.00%	0
Total	2,598,384	2,677,859	2,819,264	3,095,542	9.80%	276,278
Overall Total	11,905,898	13,398,950	14,839,855	16,994,825	14.52%	2,154,970

Police Department



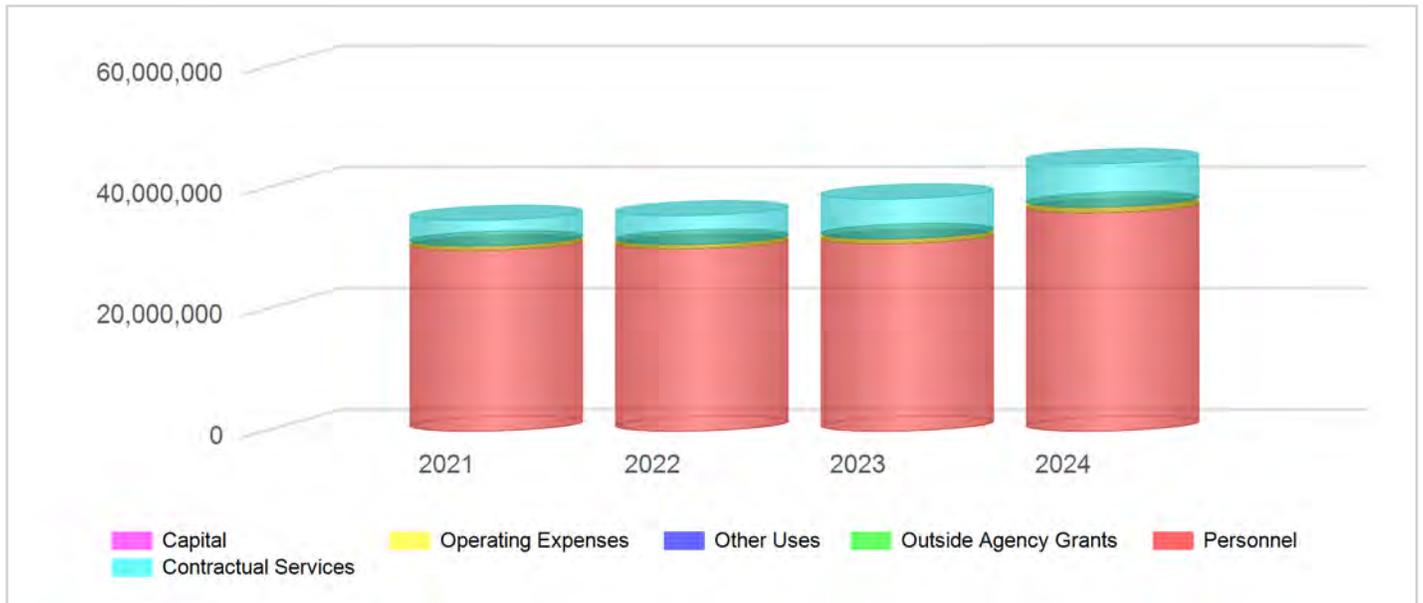
Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001104 Communications						
Personnel	2,499,460	2,260,148	2,951,674	3,179,999	7.74%	228,325
Operating Expenses	66,899	62,178	74,150	43,600	-41.20%	-30,550
Contractual Services	114,670	158,388	242,310	225,647	-6.88%	-16,663
Capital	0	0	0	42,108	0.00%	42,108
Total	2,681,029	2,480,714	3,268,134	3,491,354	6.83%	223,220
001105 VCLG Program						
Personnel	64,846	66,017	71,055	0	-100.00%	-71,055
Contractual Services	1,284	743	3,123	0	-100.00%	-3,123
Total	66,130	66,760	74,178	0	-100.00%	-74,178
001107* Airport Police						
Personnel	2,053,647	341,637	303,368	2,288,725	654.44%	1,985,357
Operating Expenses	0	0	0	4,899	0.00%	4,899
Contractual Services	102,405	0	0	197,362	0.00%	197,362
Total	2,156,052	341,637	303,368	2,490,986	721.11%	2,187,618
001108 Commercial Vehicle Enforcement						
Personnel	296,473	309,075	389,651	251,833	-35.37%	-137,818
Operating Expenses	118	583	0	0	0.00%	0
Contractual Services	52,169	96,196	111,290	75,792	-31.90%	-35,498
Total	348,760	405,854	500,941	327,625	-34.60%	-173,316

* Airport Police funded 15% General Fund (00107) and 85% Airport (500107) for budget years 2022 and 2023. Budgeted under General fund for year 2024

SECTION: GENERAL FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001111 Police Administration						
Personnel	1,455,793	1,628,042	1,779,235	1,801,445	1.25%	22,210
Operating Expenses	125,529	110,588	111,500	134,150	20.31%	22,650
Contractual Services	655,442	137,310	432,480	1,201,133	177.73%	768,653
Other Uses	7,207	43,824	25,000	29,210	16.84%	4,210
Total	2,243,971	1,919,764	2,348,215	3,165,938	34.82%	817,723
001112 Support Services Bureau						
Personnel	2,918,676	2,824,228	3,806,060	4,068,834	6.90%	262,774
Operating Expenses	71,670	251,004	354,058	516,877	45.99%	162,819
Contractual Services	188,586	284,507	265,295	254,066	-4.23%	-11,229
Other Uses	13,853	8,024	5,470	5,635	3.02%	165
Total	3,192,785	3,367,763	4,430,883	4,845,412	9.36%	414,529
001113 Field Operations Bureau						
Personnel	15,828,394	15,351,551	15,927,969	17,190,742	7.93%	1,262,773
Operating Expenses	183,083	409,182	326,648	296,304	-9.29%	-30,344
Contractual Services	2,657,105	3,324,594	4,116,404	4,507,821	9.51%	391,417
Other Uses	338	270	270	0	-100.00%	-270
Capital	0	0	487,500	480,000	-1.54%	-7,500
Total	18,668,920	19,085,597	20,858,791	22,474,867	7.75%	1,616,076
001114 Investigative Service Bureau						
Personnel	5,259,131	5,447,391	6,293,125	7,642,106	21.44%	1,348,981
Operating Expenses	77,645	71,421	63,181	71,080	12.50%	7,899
Contractual Services	591,187	653,447	833,749	888,636	6.58%	54,887
Other Uses	17,839	618	0	0	0.00%	0
Capital	0	0	0	37,750	0.00%	37,750
Total	5,945,802	6,172,877	7,190,055	8,639,572	20.16%	1,449,517
Overall Total	35,303,450	33,840,965	38,974,564	45,435,754	16.58%	6,461,189

Fire Department



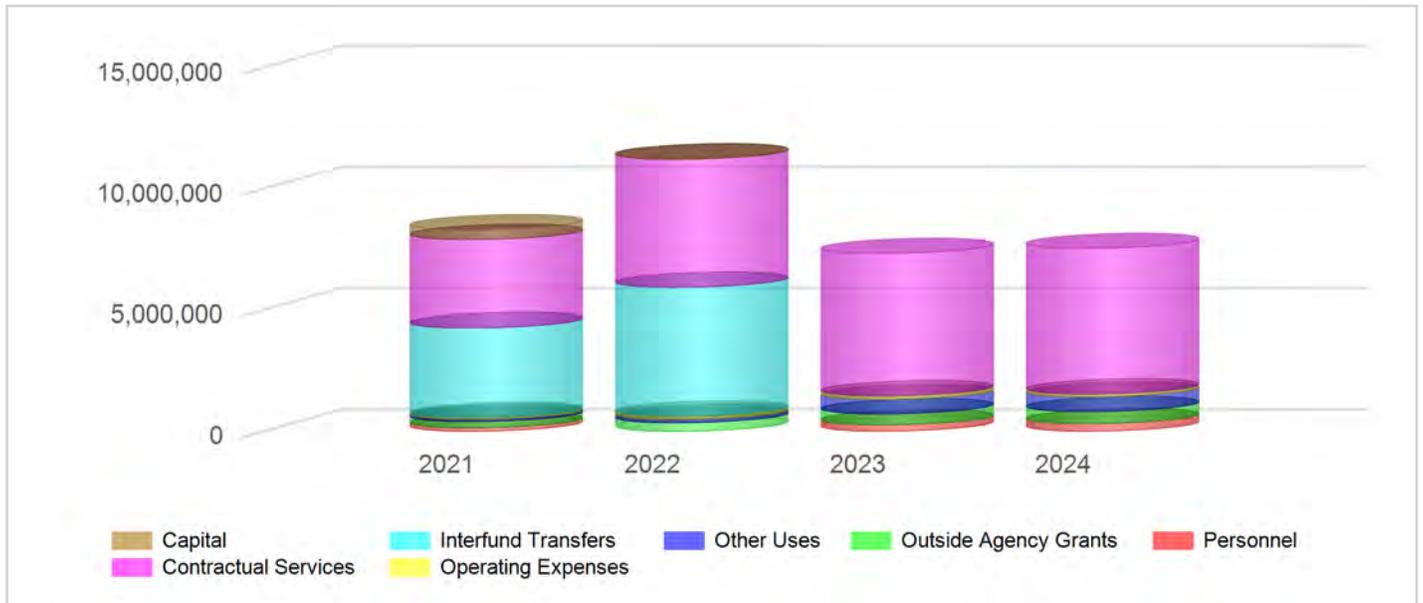
Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001115 Fire Administration						
Personnel	25,319,296	27,376,495	27,823,378	30,674,366	10.25%	2,850,988
Operating Expenses	492,618	522,693	606,015	695,340	14.74%	89,325
Contractual Services	2,930,961	3,305,575	4,685,903	4,674,725	-0.24%	-11,178
Total	28,742,875	31,204,763	33,115,296	36,044,431	8.15%	2,929,135
001116 Fire Training						
Personnel	832,107	788,332	796,451	940,468	18.08%	144,017
Operating Expenses	33,238	37,672	31,450	32,380	2.96%	930
Contractual Services	89,620	94,896	110,443	188,159	70.37%	77,716
Total	954,965	920,900	938,344	1,161,007	23.73%	222,663
001119 Fire Prevention						
Personnel	1,204,015	1,244,734	1,241,433	1,302,919	4.95%	61,486
Operating Expenses	28,225	26,230	30,980	35,304	13.96%	4,324
Contractual Services	103,835	124,193	168,098	254,654	51.49%	86,556
Total	1,336,075	1,395,157	1,440,511	1,592,877	10.58%	152,366
001120 Emergency Medical Service						
Personnel	409,160	441,202	860,341	898,410	4.42%	34,069
Operating Expenses	122,540	122,023	135,790	150,875	11.11%	15,085
Contractual Services	931,046	1,193,461	1,534,080	1,698,056	10.69%	163,976
Total	1,462,746	1,756,686	2,530,211	2,747,341	8.58%	217,130

SECTION: GENERAL FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001122* Airport Fire Division						
Personnel	1,904,511	1,437	0	2,163,445	0.00%	2,163,445
Operating Expenses	15,883	0	0	12,550	0.00%	12,550
Contractual Services	137,606	1,548	0	277,905	0.00%	277,905
Total	2,058,000	2,985	0	2,453,900	0.00%	2,453,900
001125 Emergency Management						
Personnel	176,327	206,918	195,466	206,210	5.50%	10,744
Operating Expenses	21,887	23,493	26,840	27,008	0.63%	168
Contractual Services	27,708	34,020	62,803	39,628	-36.90%	-23,175
Total	225,922	264,431	285,109	272,846	-4.30%	-12,263
Overall Total	34,780,583	35,544,922	38,309,472	44,117,176	15.16%	5,807,704

**Airport Fire (001122) funded under Airport (500122) for budget years 2022 and 2023. Budgeted under General fund for year 2024*

Non-Departmental

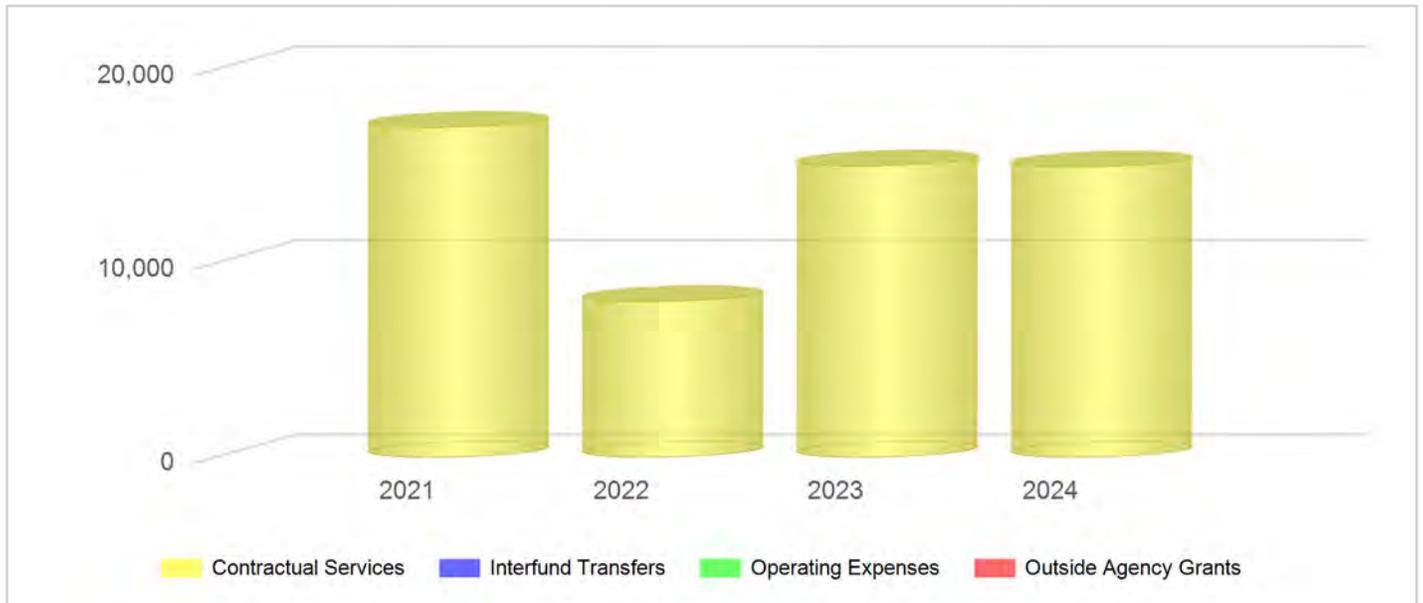


Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
001150 Non-Departmental						
Personnel	147,330	0	269,800	319,775	18.52%	49,975
Operating Expenses	71,885	138,421	150,000	125,000	-16.67%	-25,000
Contractual Services	3,637,642	5,293,602	5,858,823	5,991,075	2.26%	132,252
Outside Agency Grants	256,450	351,100	451,100	494,100	9.53%	43,000
Other Uses	93,652	140,877	599,461	606,000	1.09%	6,539
Capital	401,061	23,755	0	0	0.00%	0
Total	4,608,020	5,947,755	7,329,184	7,535,950	2.82%	206,766
001199 Interfund Transfer To						
Interfund Transfers	3,700,190	5,297,322	0	0	0.00%	0
Total	3,700,190	5,297,322	0	0	0.00%	0
Overall Total	8,308,210	11,245,077	7,329,184	7,535,950	2.82%	206,766

SPECIAL REVENUE FUND



Police LEOSE Fund

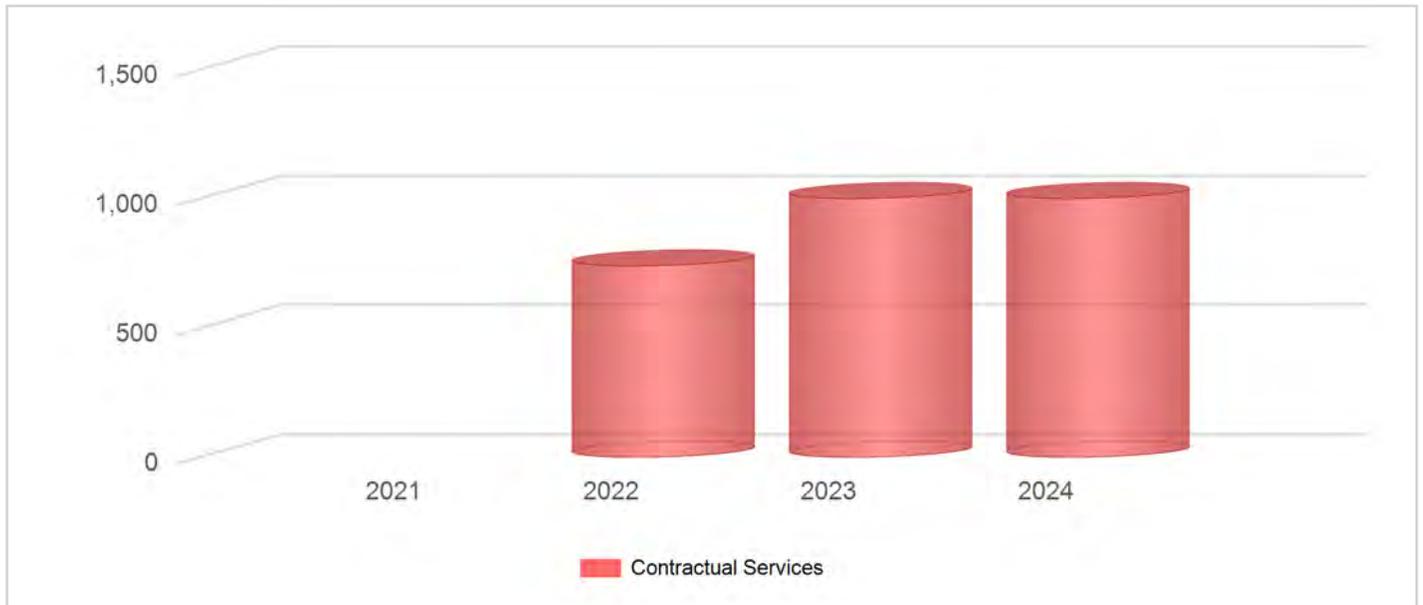


Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
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4008110 Police Lease Revenue						
43000-Interest	14	59	0	0	0.00%	0
47005-Government Contributions	10,201	8,858	15,000	14,949	-0.34%	-51
49111-Gain/Loss Sale Of Securities	-2	0	0	0	0.00%	0
Total	10,213	8,917	15,000	14,949	-0.34%	-51
Overall Total	10,213	8,917	15,000	14,949	-0.34%	-51

008111 Police Lease Fund Expense						
Contractual Services	17,000	8,000	15,000	14,949	-0.34%	-51
Total	17,000	8,000	15,000	14,949	-0.34%	-51
Overall Total	17,000	8,000	15,000	14,949	-0.34%	-51

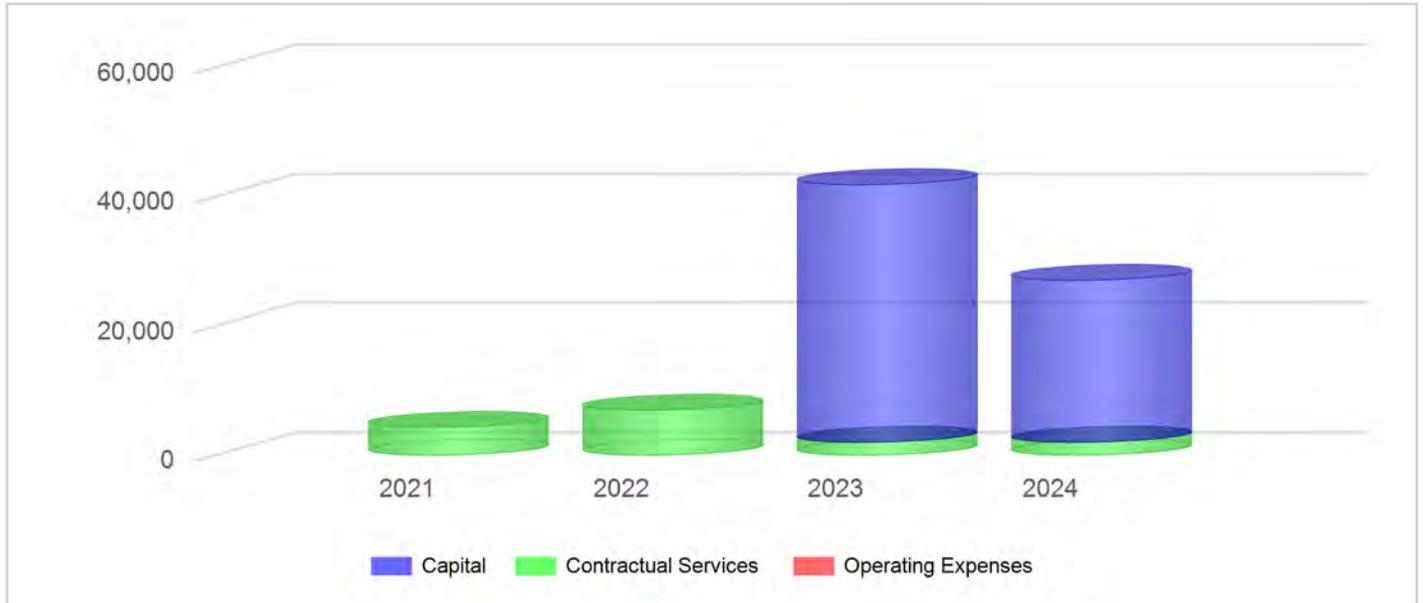
Fire LEOSE Fund



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4009115 Fire Leose Revenue						
43000-Interest	1	8	0	0	0.00%	0
47005-Government Contributions	2,531	854	1,000	1,000	0.00%	0
Total	2,532	862	1,000	1,000	0.00%	0
Overall Total	2,532	862	1,000	1,000	0.00%	0

009115 Fire Leose Fund Exp						
Contractual Services	0	739	1,000	1,000	0.00%	0
Total	0	739	1,000	1,000	0.00%	0
Overall Total	0	739	1,000	1,000	0.00%	0

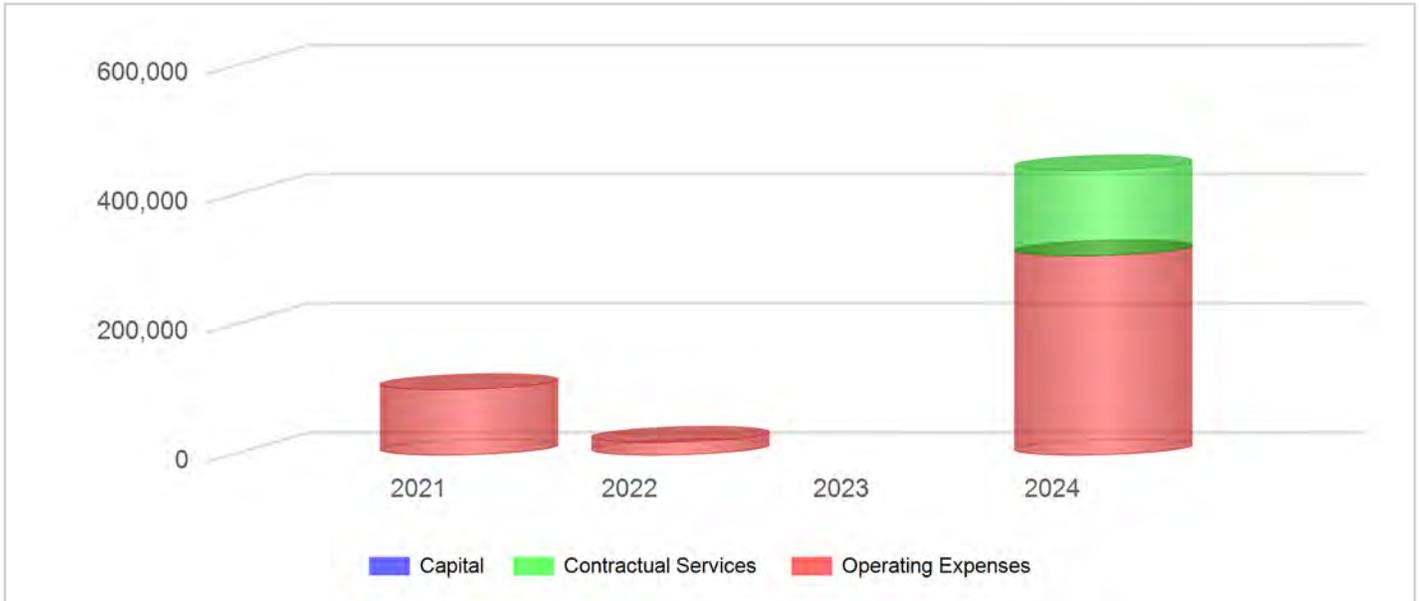
Municipal Court Time Payments Fund



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4010010 Municipal Court						
41106-Muni Court-Time Payment	40,556	60,130	40,000	25,177	-37.06%	-14,823
43000-Interest	103	564	1,823	1,823	0.00%	0
49111-Gain/Loss Sale Of Securities	-20	0	0	0	0.00%	0
Total	40,639	60,694	41,823	27,000	-35.44%	-14,823
Overall Total	40,639	60,694	41,823	27,000	-35.44%	-14,823

010010 Municipal Court Time Payments						
Contractual Services	4,302	6,977	2,000	2,000	0.00%	0
Capital	0	0	39,823	25,000	-37.22%	-14,823
Total	4,302	6,977	41,823	27,000	-35.44%	-14,823
Overall Total	4,302	6,977	41,823	27,000	-35.44%	-14,823

Police Federal Seizure



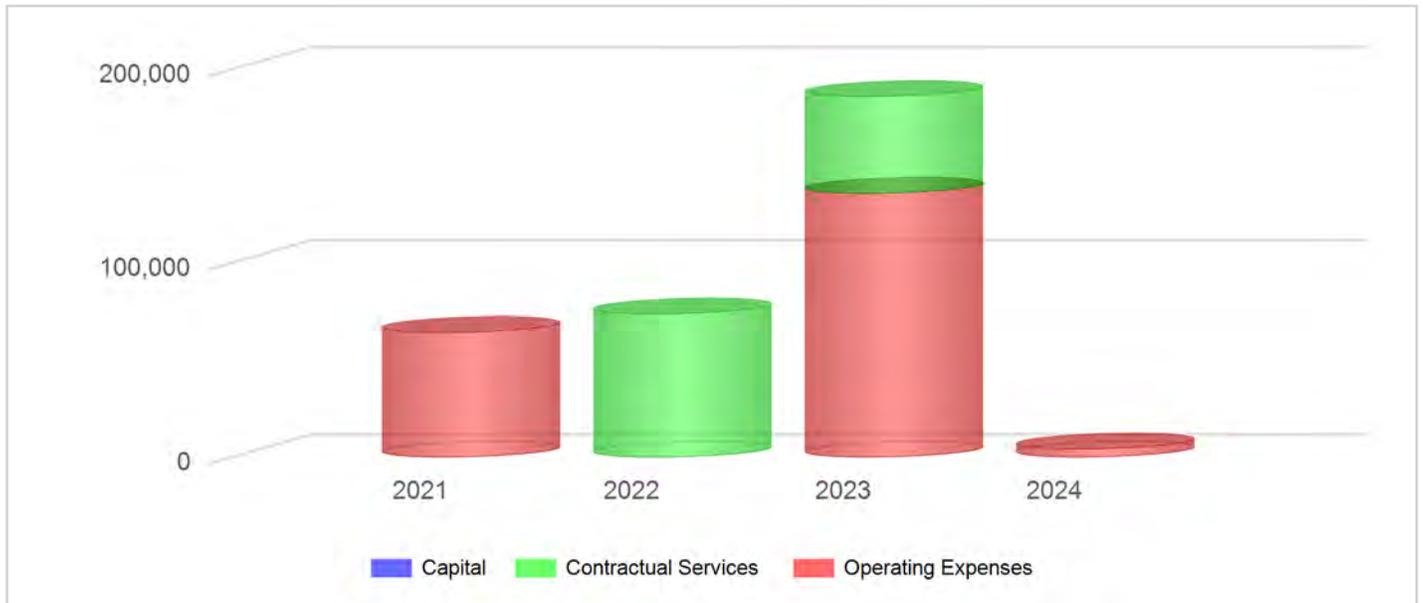
Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
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4070110 Police Federal Spec Purpose						
43000-Interest	275	977	200	3,000	1400.00%	2,800
45001-General Fund Interfund	0	12,750	0	0	0.00%	0
49999-Miscellaneous Nonoperating	17,897	0	130,000	12,000	-90.77%	-118,000
Total	18,172	13,727	130,200	15,000	-88.48%	-115,200

4070150 Police Fed Nondept						
49200-Appropriated from Net Position	0	0	0	425,000	0.00%	425,000
Total	0	0	0	425,000	0.00%	425,000
Overall Total	18,172	13,727	130,200	440,000	237.94%	309,800

070110 PD Special Federal						
Operating Expenses	101,606	20,020	0	308,000	0.00%	308,000
Contractual Services	0	0	0	132,000	0.00%	132,000
Total	101,606	20,020	0	440,000	0.00%	440,000
Overall Total	101,606	20,020	0	440,000	0.00%	440,000

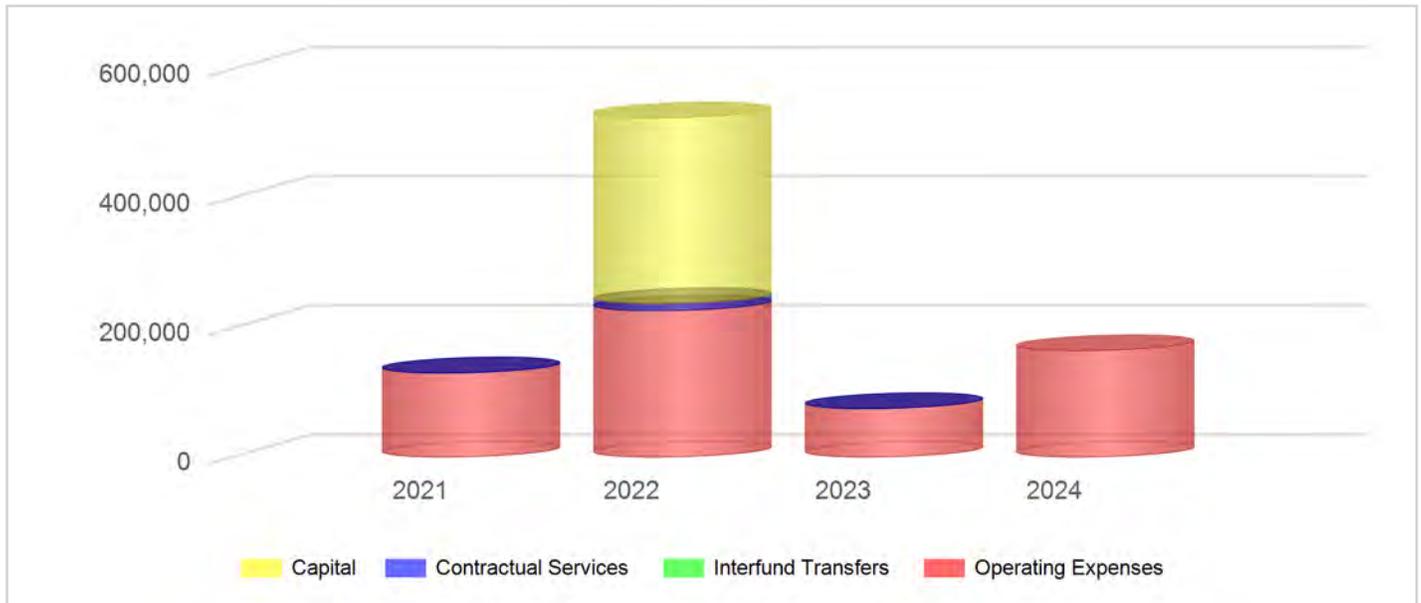
Police State Seizure



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4071110 Police State Spec Purpose Rev						
43000-Interest	256	1,100	200	200	0.00%	0
49200-Appropriated from Net Position	0	0	135,800	4,000	-97.05%	-131,800
49999-Miscellaneous Nonoperating	185,996	77,040	50,000	0	-100.00%	-50,000
Total	186,252	78,140	186,000	4,200	-97.74%	-181,800
Overall Total	186,252	78,140	186,000	4,200	-97.74%	-181,800

071110 PD Special State						
Operating Expenses	64,345	0	136,000	4,200	-96.91%	-131,800
Contractual Services	0	73,645	50,000	0	-100.00%	-50,000
Capital	0	0	0	0	0.00%	0
Total	64,345	73,645	186,000	4,200	-97.74%	-181,800
Overall Total	64,345	73,645	186,000	4,200	-97.74%	-181,800

Police Technology and Equipment Fund

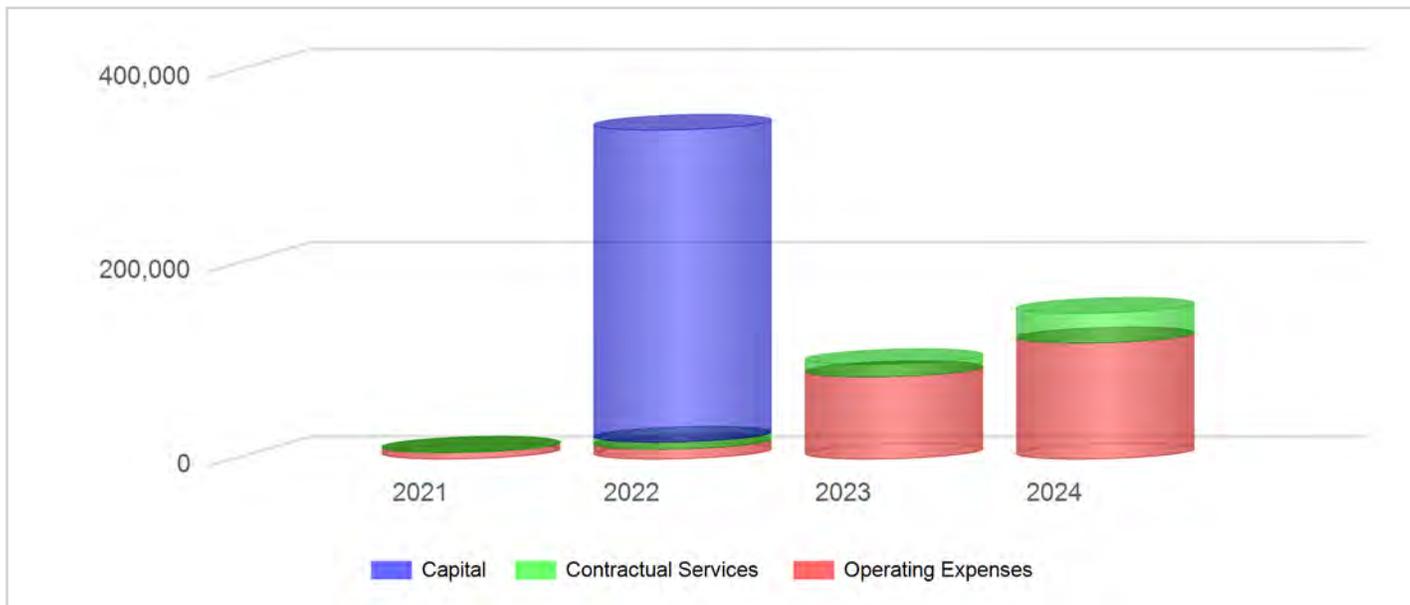


Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
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4075110 PD Technology & Equip Revenue						
43000-Interest	159	332	200	200	0.00%	0
47005-Government Contributions	0	298,168	0	0	0.00%	0
47200-Civic Contributions	233,801	140,137	75,000	77,250	3.00%	2,250
49111-Gain/Loss Sale Of Securities	-26	0	0	0	0.00%	0
49200-Appropriated from Net Position	0	0	0	87,494	0.00%	87,494
Total	233,934	438,637	75,200	164,944	119.34%	89,744
Overall Total	233,934	438,637	75,200	164,944	119.34%	89,744

075110 PD Technology & Equipment						
Operating Expenses	130,094	225,790	75,000	164,944	119.92%	89,944
Contractual Services	752	11,162	200	0	-100.00%	-200
Capital	0	287,747	0	0	0.00%	0
Total	130,846	524,699	75,200	164,944	119.34%	89,744
Overall Total	130,846	524,699	75,200	164,944	119.34%	89,744

Fire Technology and Equipment Fund

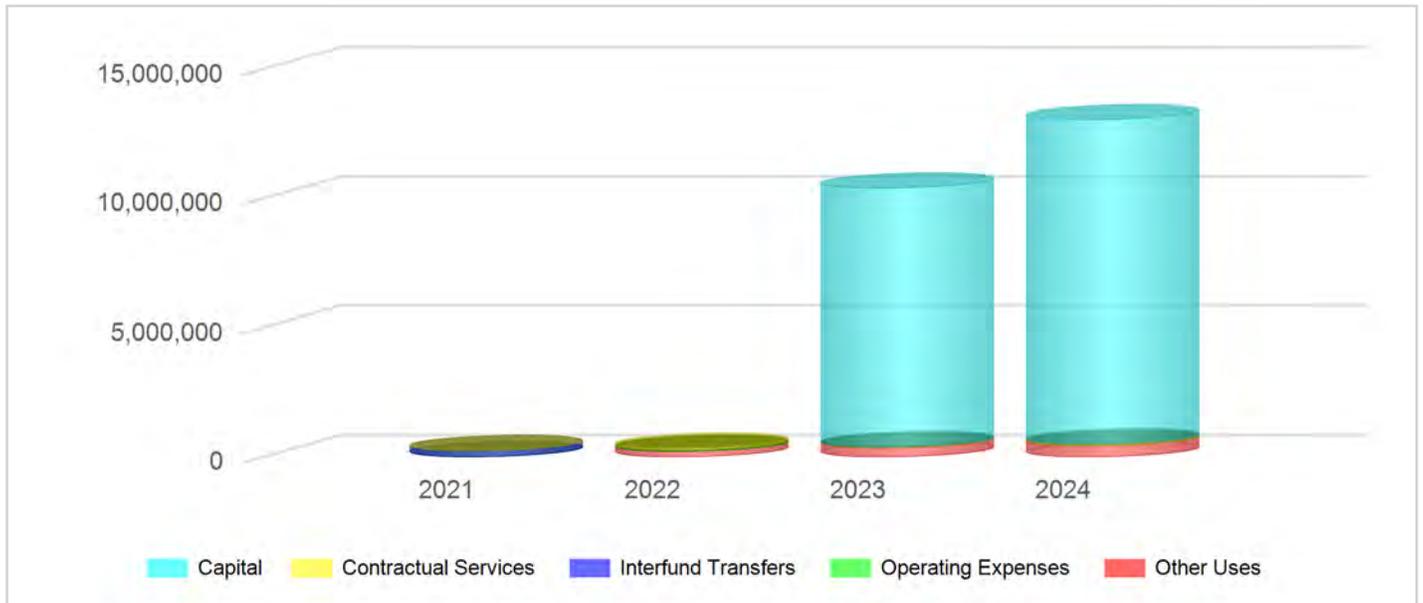


Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
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4076115 FD Technology & Equip Revenue						
43000-Interest	248	514	2,000	2,000	0.00%	0
44368-Midland College	12,000	12,000	0	0	0.00%	0
47005-Government Contributions	0	182,261	0	52,400	0.00%	52,400
47200-Civic Contributions	7,750	90,742	95,600	95,600	0.00%	0
49111-Gain/Loss Sale Of Securities	-45	0	0	0	0.00%	0
Total	19,953	285,517	97,600	150,000	53.69%	52,400
Overall Total	19,953	285,517	97,600	150,000	53.69%	52,400

076115 FD Technology & Equipment						
Operating Expenses	6,758	10,145	85,000	120,000	41.18%	35,000
Contractual Services	513	7,339	12,600	30,000	138.10%	17,400
Capital	0	321,750	0	0	0.00%	0
Total	7,271	339,234	97,600	150,000	53.69%	52,400
Overall Total	7,271	339,234	97,600	150,000	53.69%	52,400

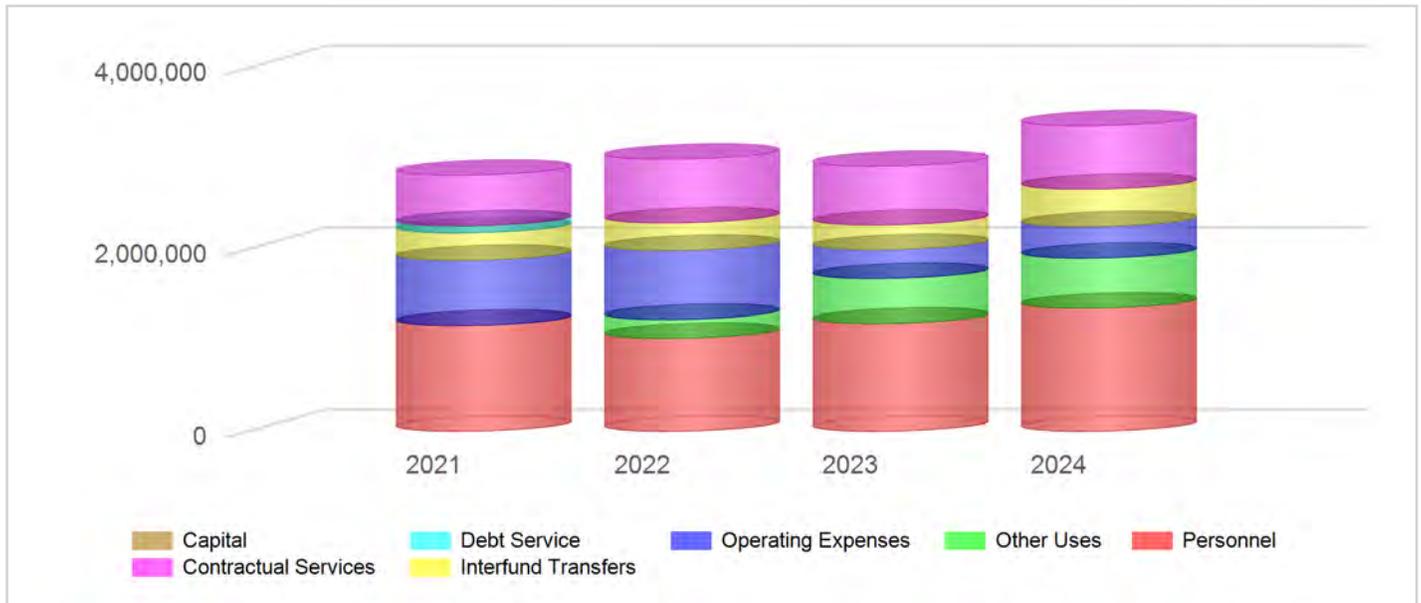
Parks Special Purpose Fund (Oil and Gas)



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4077150 Park Donation Revenue						
43000-Interest	13,694	173,162	10,000	10,000	0.00%	0
49111-Gain/Loss Sale Of Securities	1,088	-14,762	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	0	-1,410,492	0	0	0.00%	0
Total	14,782	-1,252,092	10,000	10,000	0.00%	0
4077090 Parks Special Revenue						
49200-Appropriated from Net Position	0	0	2,100,000	0	-100.00%	-2,100,000
Total	0	0	2,100,000	0	-100.00%	-2,100,000
4077094 Revenue Park Donation						
46140-Oil & Gas Leases	160,857	21,783,344	8,253,500	13,000,000	57.51%	4,746,500
47200-Civic Contributions	13,440	43,612	25,000	25,000	0.00%	0
47202-Animal Services Contributions	1,528	4,015	1,500	1,500	0.00%	0
49111-Gain/Loss Sale Of Securities	-2,627	0	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-12,291	0	0	0	0.00%	0
Total	160,907	21,830,971	8,280,000	13,026,500	57.32%	4,746,500
Overall Total	175,689	20,578,879	10,390,000	13,036,500	25.47%	2,646,500

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
077094 Park Donation & Special Purpos						
Contractual Services	3,649	77,865	40,000	77,750	94.38%	37,750
Operating Expenses	800	40,500	0	0	0.00%	0
Other Uses	0	214,602	350,000	421,031	20.29%	71,031
Capital	0	0	10,000,000	12,537,719	25.38%	2,537,719
Total	4,449	332,967	10,390,000	13,036,500	25.47%	2,646,500
077199 Interfund Transfer To						
Interfund Transfers	240,000	0	0	0	0.00%	0
Total	240,000	0	0	0	0.00%	0
Overall Total	244,449	332,967	10,390,000	13,036,500	25.47%	2,646,500

Golf Course



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4078440 Municipal Golf Course Revenue						
42500-Golf Carts	0	691,367	560,000	700,000	25.00%	140,000
42510-General Green Fees	0	981,769	850,000	1,000,000	17.65%	150,000
42520-Junior Rates	0	12,375	15,000	13,000	-13.33%	-2,000
42530-Senior Rates	0	68,804	60,000	71,000	18.33%	11,000
42550-Senior Annual Fees	0	3,150	3,000	3,250	8.33%	250
42555-Junior Annual Fees	0	3,445	200	200	0.00%	0
42560-Midland School Fees	0	8,074	5,000	8,200	64.00%	3,200
42575-Tournament Revenue	0	8,267	20,000	20,000	0.00%	0
42580-Snack Bar Rentals	0	91,432	60,000	90,000	50.00%	30,000
42600-Driving Range	0	118,228	100,000	122,000	22.00%	22,000
42610-Golf Pro Shop Equip Rental	0	25,900	20,000	26,400	32.00%	6,400
42620-Golf Pro Shop Sales	0	768,839	600,000	805,000	34.17%	205,000
48050-Cash Over Or Short	0	529	0	0	0.00%	0
48070-Discounts Earned	0	2,288	0	0	0.00%	0
Total	0	2,784,466	2,293,200	2,859,050	24.68%	565,850

SECTION: SPECIAL REVENUE

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4078150 Municipal GC Rev Nondept						
42570-PFC Fees	0	63,766	0	0	0.00%	0
42571-Capital Improvement Fee	0	175,915	0	0	0.00%	0
43000-Interest	0	8,824	0	0	0.00%	0
48060-Inventory Variation	0	805	0	0	0.00%	0
49111-Gain/Loss Sale Of Securities	0	-635	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	0	-61,084	0	0	0.00%	0
49200-Appropriated from Net Position	0	0	744,129	504,611	-32.19%	-239,518
Total	0	187,591	744,129	504,611	-32.19%	-239,518
4440150 Municipal GC Rev Nondept						
43000-Interest	3,860	0	0	0	0.00%	0
45001-General Fund Interfund	0	0	0	0	0.00%	0
45453-14 GC CO I & S Interfund	0	0	0	0	0.00%	0
47201-Capital Contributions	0	0	0	0	0.00%	0
48060-Inventory Variation	13,338	0	0	0	0.00%	0
49035-Gain/Loss Sale Of Fixed Assets	0	-2,425,468	0	0	0.00%	0
49110-Othr Fin Sources-Debt Issuance	-743	0	0	0	0.00%	0
49111-Gain/Loss Sale Of Securities	562	0	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-734	0	0	0	0.00%	0
Total	16,284	-2,425,468	0	0	0.00%	0

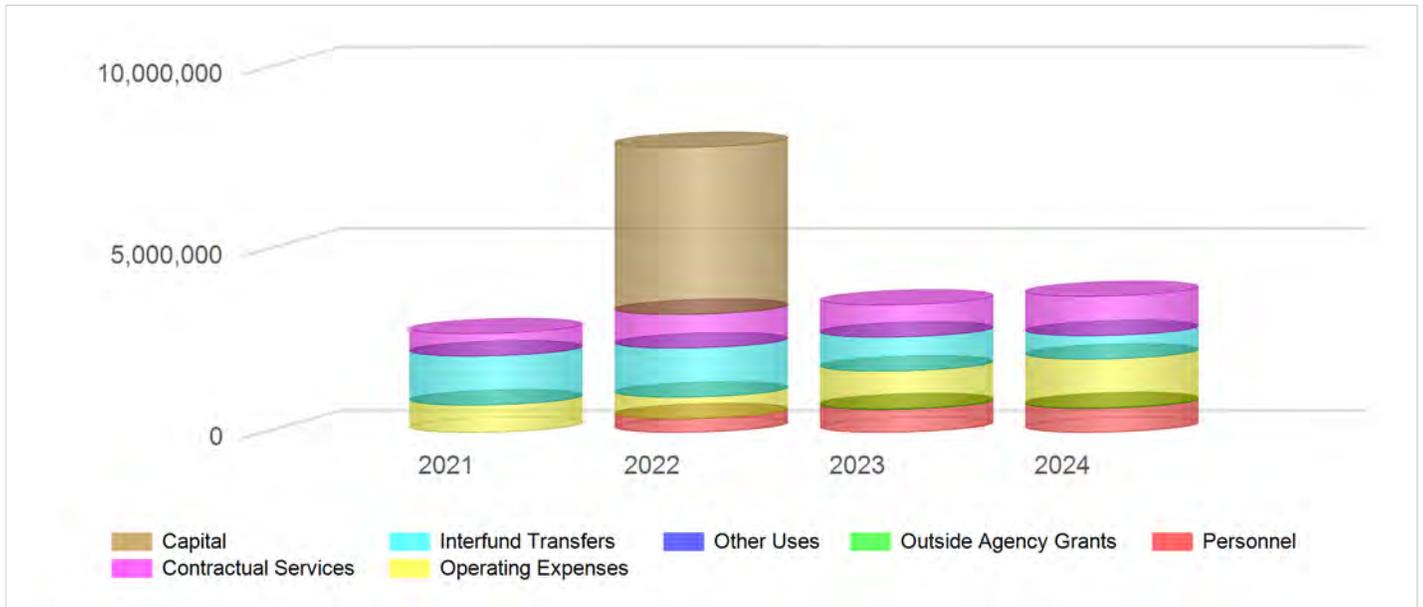
SECTION: SPECIAL REVENUE

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4440440 Municipal Golf Course Revenue						
42500-Golf Carts	631,895	0	0	0	0.00%	0
42510-General Green Fees	910,672	0	0	0	0.00%	0
42520-Junior Rates	11,739	0	0	0	0.00%	0
42530-Senior Rates	63,755	0	0	0	0.00%	0
42550-Senior Annual Fees	3,150	0	0	0	0.00%	0
42555-Junior Annual Fees	769	0	0	0	0.00%	0
42560-Midland School Fees	1,330	0	0	0	0.00%	0
42575-Tournament Revenue	39,727	0	0	0	0.00%	0
42580-Snack Bar Rentals	81,477	0	0	0	0.00%	0
42600-Driving Range	115,082	0	0	0	0.00%	0
42610-Golf Pro Shop Equip Rental	26,330	0	0	0	0.00%	0
42620-Golf Pro Shop Sales	700,862	0	0	0	0.00%	0
48050-Cash Over Or Short	953	2,266,480	0	0	0.00%	0
48070-Discounts Earned	1,617	0	0	0	0.00%	0
Total	2,589,357	2,266,480	0	0	0.00%	0
Overall Total	2,605,641	2,813,069	3,037,329	3,363,661	10.74%	326,332
078150 GC Non Departmental						
Contractual Services	0	1,794	1,511	982	-35.00%	-529
Interfund Transfers	0	303,538	271,334	283,951	4.65%	12,617
Total	0	305,332	272,845	284,933	4.43%	12,088
078410 Golf Course Operating						
Personnel	0	748,077	848,305	1,019,515	20.18%	171,210
Operating Expenses	0	198,493	294,763	324,588	10.12%	29,825
Contractual Services	0	494,213	520,242	541,993	4.18%	21,751
Total	0	1,440,783	1,663,310	1,886,096	13.39%	222,786
078411 GC Pro Shop Operations						
Personnel	0	276,814	339,940	333,884	-1.78%	-6,056
Operating Expenses	0	560,222	23,500	24,085	2.49%	585
Contractual Services	0	205,802	125,587	156,600	24.69%	31,013
Other Uses	0	204,851	491,467	550,000	11.91%	58,533
Total	0	1,247,690	980,494	1,064,569	8.57%	84,075

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
440150 GC Non Departmental						
Contractual Services	1,798	0	0	0	0.00%	0
Interfund Transfers	303,538	0	0	0	0.00%	0
Debt Service	57,646	0	0	0	0.00%	0
Total	362,982	0	0	0	0.00%	0
440199 GC Interfund Transfer						
Interfund Transfers	-19	0	0	0	0.00%	0
Total	-19	0	0	0	0.00%	0
440410 Golf Course Operating						
Personnel	833,172	0	0	0	0.00%	0
Operating Expenses	212,973	0	0	0	0.00%	0
Contractual Services	397,067	0	0	0	0.00%	0
Total	1,443,211	0	0	0	0.00%	0
440411 GC Pro Shop Operations						
Personnel	333,227	0	0	0	0.00%	0
Operating Expenses	499,836	0	0	0	0.00%	0
Contractual Services	159,239	0	0	0	0.00%	0
Debt Service	19,915	0	0	0	0.00%	0
Total	1,012,217	0	0	0	0.00%	0
078199 Golf Course Transfer						
Interfund Transfers	0	0	0	128,063	0.00%	128,063
Total	0	0	0	128,063	0.00%	128,063
Overall Total	2,818,391	2,993,805	2,916,649	3,363,661	15.33%	447,012

*Fund 440 eliminated, Operations moved to Fund 078 Budget year 2022

Sports Complex



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4079150 SPORTS COMPLEX FUND						
43000-Interest	0	112,845	0	60,000	0.00%	60,000
43010-Interest - Nonpooled Invest	0	145,492	30,000	300,000	900.00%	270,000
49111-Gain/Loss Sale Of Securities	0	-138	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	0	-288,927	0	0	0.00%	0
49200-Appropriated from Net Position	0	0	2,240,483	2,309,973	3.10%	69,490
Total	0	-30,728	2,270,483	2,669,973	17.59%	399,490
4620150 Scharbauer SC Gen Rev						
43000-Interest	2,212	0	0	0	0.00%	0
43010-Interest - Nonpooled Invest	27,595	0	0	0	0.00%	0
45625-Scharbauer Sports Com Cns Fund	123,447	0	0	0	0.00%	0
49111-Gain/Loss Sale Of Securities	-149	0	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-1,101	0	0	0	0.00%	0
Total	152,004	0	0	0	0.00%	0

SECTION: SPECIAL REVENUE

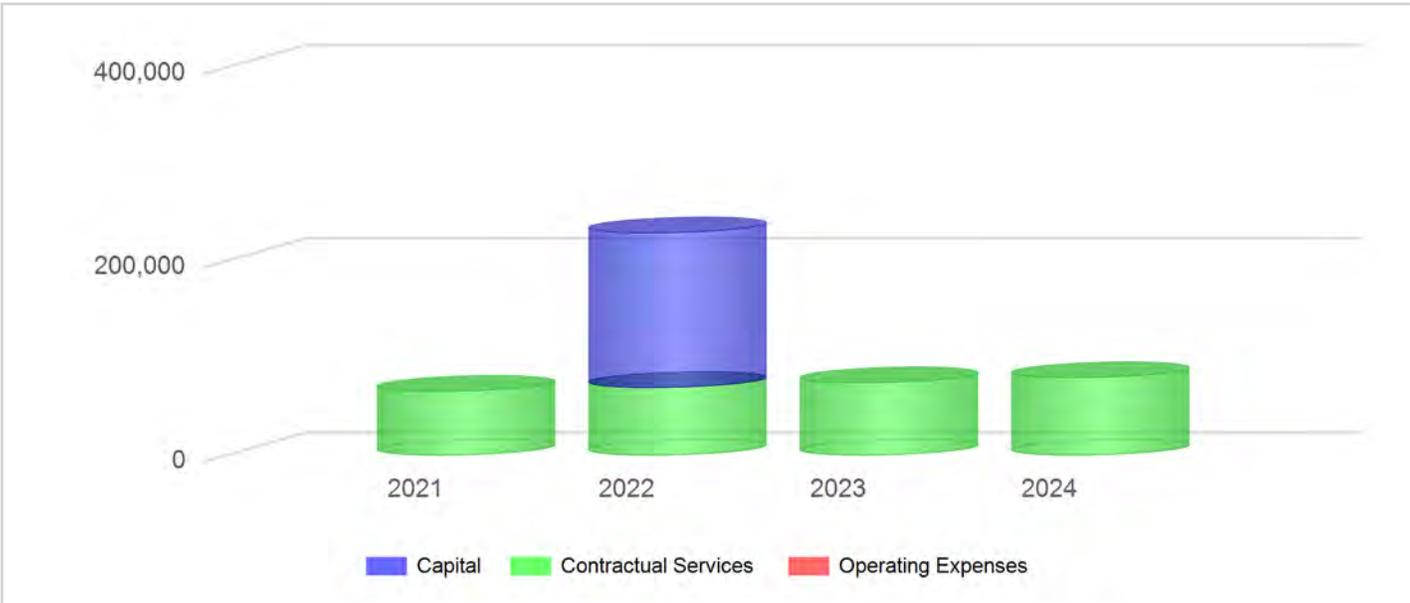
Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4620620 SSC Operating Fund Rev						
46300-Misd Use/Occupancy	65,991	0	0	0	0.00%	0
46301-Misd Operating Contribution	30,000	0	0	0	0.00%	0
46302-Football-Soccer Concession	42,756	0	0	0	0.00%	0
46303-Naming Rights-Football/Soccer	48,750	0	0	0	0.00%	0
46304-Advertising-Football/Soccer	218,102	0	0	0	0.00%	0
46306-Other Rental	84,713	0	0	0	0.00%	0
46320-Rockhound Rental	80,100	0	0	0	0.00%	0
46321-Other Rental	34,660	0	0	0	0.00%	0
46322-Baseball Concession	225	0	0	0	0.00%	0
46323-Naming Rights-Baseball	125,500	0	0	0	0.00%	0
46324-Advertising-Baseball	126,525	0	0	0	0.00%	0
46334-Advertising-Common Areas	87,000	0	0	0	0.00%	0
46335-Multi-Purpose Fields	92,288	0	0	0	0.00%	0
48480-Reimbursement Of Budget Exp	12,600	0	0	0	0.00%	0
Total	1,049,210	0	0	0	0.00%	0
4079620 Sports Complex Operatng Fd Rev						
46300-Misd Use/Occupancy	0	65,992	61,178	65,992	7.87%	4,814
46301-Misd Operating Contribution	0	30,000	30,000	30,000	0.00%	0
46302-Football-Soccer Concession	0	46,914	50,000	58,000	16.00%	8,000
46303-Naming Rights-Football/Soccer	0	48,750	48,750	48,750	0.00%	0
46304-Advertising-Football/Soccer	0	288,217	149,000	177,000	18.79%	28,000
46306-Other Rental	0	48,713	65,000	65,000	0.00%	0
46320-Rockhound Rental	0	160,850	134,600	136,600	1.49%	2,000
46321-Other Rental	0	38,125	35,000	5,000	-85.71%	-30,000
46322-Baseball Concession	0	15,039	1,900	2,500	31.58%	600
46323-Naming Rights-Baseball	0	116,825	128,625	135,150	5.07%	6,525
46324-Advertising-Baseball	0	262,456	158,000	195,750	23.89%	37,750
46331-Rental-Common Areas	0	21,650	94,000	40,000	-57.45%	-54,000
46334-Advertising-Common Areas	0	61,500	17,250	17,250	0.00%	0
46335-Multi-Purpose Fields	0	83,324	75,000	83,000	10.67%	8,000
48480-Reimbursement Of Budget Exp	0	12,600	0	0	0.00%	0
49150-Recvr-Damages To City Property	0	21,423	0	0	0.00%	0
Total	0	1,322,378	1,048,303	1,059,992	1.12%	11,689
Overall Total	1,201,214	1,291,650	3,318,786	3,729,965	12.39%	411,179

SECTION: SPECIAL REVENUE

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
079150 SPORTS COMPLEX OPERATIONS EXP						
Contractual Services	0	30,539	31,650	45,586	44.03%	13,935
Interfund Transfers	0	1,351,673	936,098	645,295	-31.07%	-290,803
Total	0	1,382,212	967,748	690,881	-28.61%	-276,868
079620 SPORTS COMPLEX EXP						
Personnel	0	377,556	631,318	658,979	4.38%	27,661
Operating Expenses	0	592,469	1,031,465	1,333,780	29.31%	302,315
Contractual Services	0	881,234	836,961	1,021,325	22.03%	184,365
Outside Agency Grants	0	0	25,000	25,000	0.00%	0
Capital	0	4,602,154	0	0	0.00%	0
Total	0	6,453,413	2,524,744	3,039,084	20.37%	514,341
620150 Sports Complex Operations						
Operating Expenses	751,303	0	0	0	0.00%	0
Contractual Services	615,395	0	0	0	0.00%	0
Interfund Transfers	1,351,673	0	0	0	0.00%	0
Total	2,718,371	0	0	0	0.00%	0
Overall Total	2,718,371	7,835,625	3,492,492	3,729,965	6.80%	237,473

*Fund 620 eliminated, Operations moved to Fund 079 Budget year 2022

Municipal Court Technology and Equipment Fund



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
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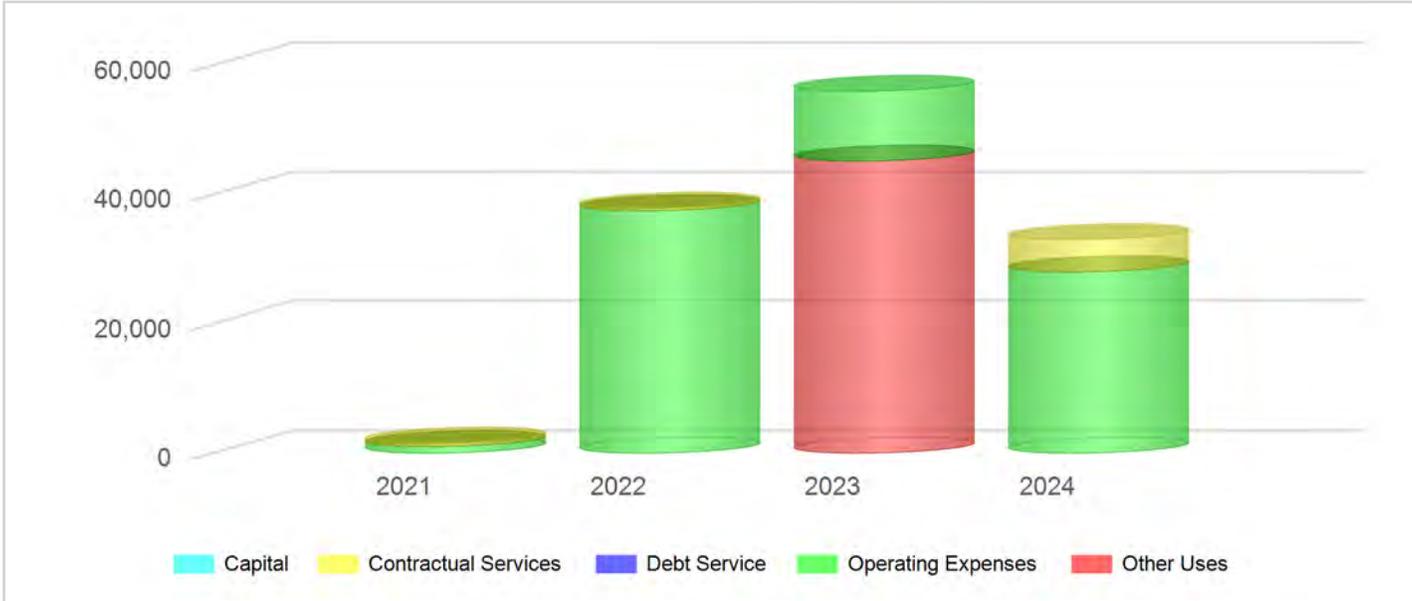
4092010 Muni Court Tech Fund Rev

41107-Muni Court-Technology Assessmt	40,437	49,071	40,000	41,094	2.74%	1,094
43000-Interest	2,271	2,884	1,000	1,000	0.00%	0
49111-Gain/Loss Sale Of Securities	-247	-165	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-2,018	-16,659	0	0	0.00%	0
49200-Appropriated from Net Position	0	0	33,766	37,906	12.26%	4,140
Total	40,443	35,131	74,766	80,000	7.00%	5,234
Overall Total	40,443	35,131	74,766	80,000	7.00%	5,234

092010 Municipal Court Technology Fun

Contractual Services	65,919	69,815	74,766	80,000	7.00%	5,234
Capital	0	159,142	0	0	0.00%	0
Total	65,919	228,957	74,766	80,000	7.00%	5,234
Overall Total	65,919	228,957	74,766	80,000	7.00%	5,234

Municipal Court Security Fund



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
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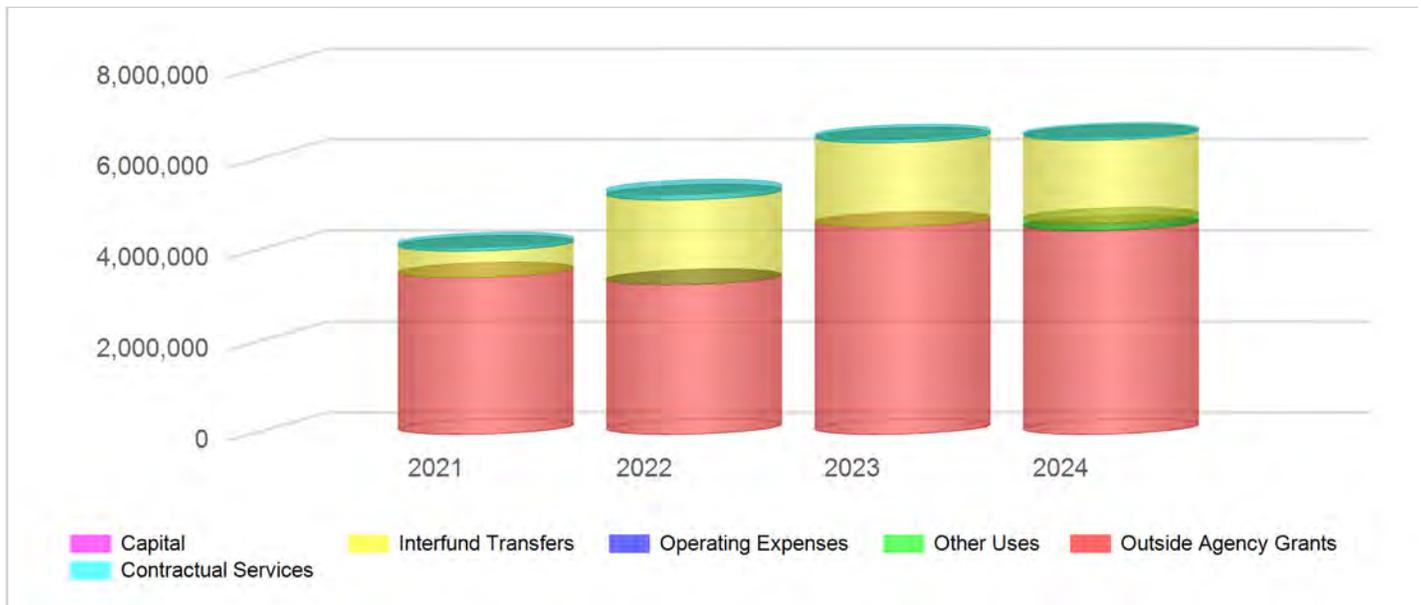
4093010 Muni Court Security Fund						
41108-Muni Court-Security Fee	46,848	58,054	55,000	32,000	-41.82%	-23,000
43000-Interest	1,906	3,888	1,000	1,000	0.00%	0
49111-Gain/Loss Sale Of Securities	-242	-272	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-1,835	-24,989	0	0	0.00%	0
Total	46,677	36,681	56,000	33,000	-41.07%	-23,000
Overall Total	46,677	36,681	56,000	33,000	-41.07%	-23,000

093010 Municipal Court Security Fund						
Operating Expenses	1,018	37,470	10,820	28,000	158.78%	17,180
Contractual Services	550	403	0	5,000	0.00%	5,000
Other Uses	0	0	45,180	0	-100.00%	-45,180
Total	1,568	37,873	56,000	33,000	-41.07%	-23,000
Overall Total	1,568	37,873	56,000	33,000	-41.07%	-23,000

HOTEL/ MOTEL FUND



Hotel/Motel Fund



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4090090 Hotel Motel Tax Rev						
43000-Interest	82,912	163,331	50,000	100,000	100.00%	50,000
46180-Bush Convention Center	288,160	181,493	200,000	350,000	75.00%	150,000
49111-Gain/Loss Sale Of Securities	-9,030	-11,515	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-74,665	-1,099,517	0	0	0.00%	0
Total	287,378	-766,208	250,000	450,000	80.00%	200,000
4090150 Hotel/Motel Tax nondept Rev						
40300-Hotel-Motel Tax	4,338,753	5,671,276	5,500,000	6,000,000	9.09%	500,000
40310-Short Term Rental Tax	0	40,244	5,000	60,000	1100.00%	55,000
48480-Reimbursement Of Budget Exp	0	23,509	0	0	0.00%	0
49200-Appropriated from Net Position	0	0	729,166	0	-100.00%	-729,166
Total	4,338,753	5,735,028	6,234,166	6,060,000	-2.78%	-174,166
Overall Total	4,626,130	4,968,821	6,484,166	6,510,000	0.40%	25,834
090150 Hotel Non-Dept Exp						
Contractual Services	0	42,625	7,005	7,000	-0.07%	-5
Outside Agency Grants	1,754,181	1,767,257	2,276,669	2,110,662	-7.29%	-166,007
Interfund Transfers	69,725	69,725	65,309	30,420	-53.42%	-34,889
Other Uses	0	0	0	159,070	100.00%	159,070
Total	1,823,906	1,879,607	2,348,983	2,207,152	-6.04%	-141,831

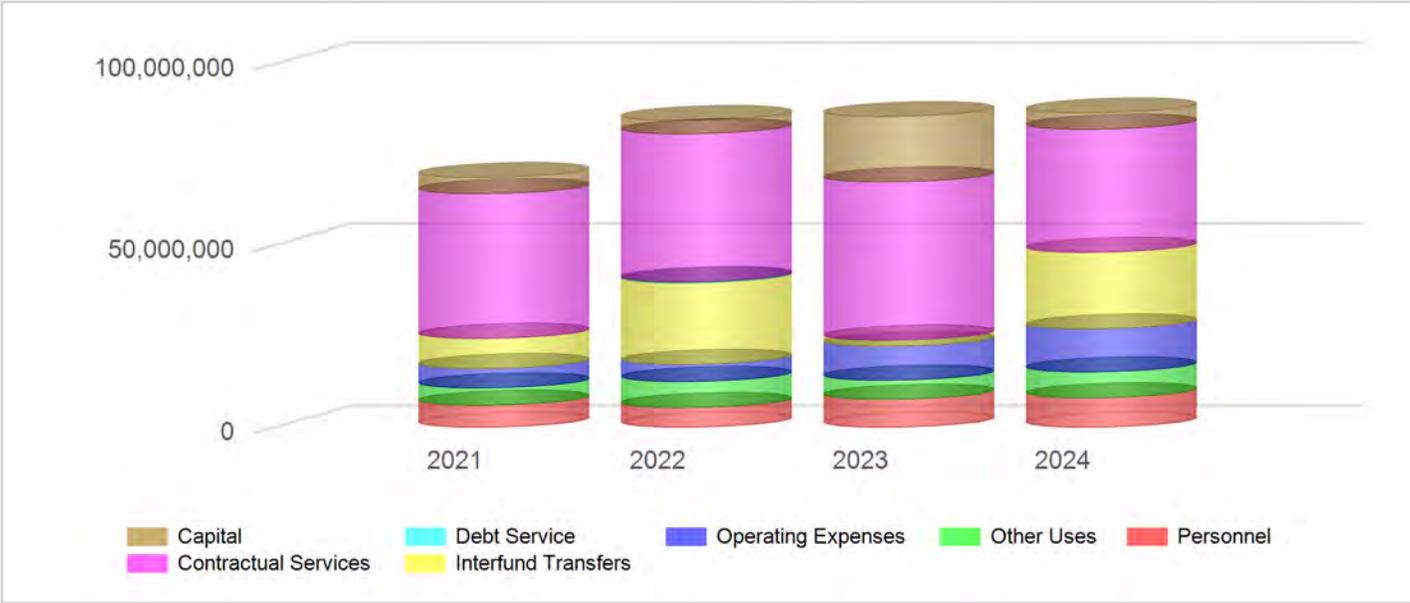
SECTION: SPECIAL REVENUE

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
090199 Hotel/Motel Interfund TRF						
Interfund Transfers	515,711	1,793,275	1,793,825	1,796,800	-0.17%	-2,975
Total	515,711	1,793,275	1,793,825	1,796,800	-0.17%	-2,975
090691 Bush Convention Center Exp						
Operating Expenses	0	1,721	0	0	0.00%	0
Contractual Services	72,295	72,392	61,358	40,309	-34.30%	-21,049
Outside Agency Grants	1,688,798	1,523,008	2,280,000	2,365,739	3.76%	85,739
Total	1,761,093	1,597,121	2,341,358	2,406,048	2.76%	64,690
Overall Total	4,100,710	5,270,003	6,484,166	6,510,000	0.40%	25,834

WATER & SEWER FUND



Utilities



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4300150 W&S Revenue Nondept						
43000-Interest	305,809	613,368	300,000	400,000	33.33%	100,000
43010-Interest - Nonpooled Invest	21,139	21,478	25,000	25,000	0.00%	0
49111-Gain/Loss Sale Of Securities	-32,198	-43,897	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-281,048	-4,192,601	0	0	0.00%	0
49200-Appropriated from Net Position	0	0	9,581,132	5,808,574	-39.37%	-3,772,558
Total	13,703	-3,601,652	9,906,132	6,233,574	-37.07%	-3,672,558

SECTION: WATER AND SEWER FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4300300 W&S Revenue Nondept						
46130-Warehouse Building	1,600	1,600	1,000	1,000	0.00%	0
46190-Miscellaneous Rentals	135,075	125,650	100,000	100,000	0.00%	0
46400-Water Sales	58,417,851	67,406,947	62,000,000	63,000,000	1.61%	1,000,000
46405-Reclaimed Water Sales	0	1,866,924	0	1,200,000	0.00%	1,200,000
46410-Sewer Service	17,063,871	17,677,215	17,500,000	18,375,000	5.00%	875,000
46420-Water Taps	95,617	71,848	100,000	60,000	-40.00%	-40,000
46430-Sewer Taps	72,150	82,250	100,000	85,000	-15.00%	-15,000
46450-Service Charges	174,731	202,335	200,000	200,000	0.00%	0
46470-Penalties	-4,537	-76	500,000	100,000	-80.00%	-400,000
46476-Uncollectible Accounts	-735,095	-6,063,532	-400,000	-1,000,000	150.00%	-600,000
46480-Farm Crops	334	163	0	0	0.00%	0
46550-Water Sample Tests	45,290	48,145	30,000	35,000	16.67%	5,000
46590-Miscellaneous - W & S Revenue	49,878	5,693,356	250,000	1,000,000	300.00%	750,000
47208-Water System Contributions	124,675,658	3,423,373	0	0	0.00%	0
48050-Cash Over Or Short	38	480	0	0	0.00%	0
48490-Unclassified	15,544	0	0	0	0.00%	0
49000-Right-Of-Way Or Air Way Sales	2,020,809	4,089,365	2,000,000	4,000,000	100.00%	2,000,000
49030-Sale Of Equipment	0	38,546	0	0	0.00%	0
49090-Sale-Oil & Gas (Net-Tax Trkg)	166,094	251,636	120,000	500,000	316.67%	380,000
49120-Legal Filing Fees Reimbursemnt	3,873	1,814	0	0	0.00%	0
49150-Recvr-Damages To City Property	14,078	-65,177	0	0	0.00%	0
Total	202,212,859	94,852,863	82,501,000	87,656,000	6.25%	5,155,000
Overall Total	202,226,562	91,251,210	92,407,132	93,889,574	1.60%	1,482,442
300150 W&S Non-Departmental						
Operating Expenses	6,250	0	0	0	0.00%	0
Contractual Services	2,247,598	2,646,346	4,798,030	4,916,945	2.48%	118,915
Interfund Transfers	1,898,343	1,898,343	1,713,892	1,978,330	15.43%	264,438
Debt Service	0	313,854	0	0	0.00%	0
Other Uses	4,666,340	6,925,133	5,000,000	6,900,000	38.00%	1,900,000
Capital	4,207,519	2,559,596	0	0	0.00%	0
Total	13,026,050	14,343,272	11,511,922	13,795,275	19.83%	2,283,353
300199 W&S Interfund Transfer To						
Interfund Transfers	6,411,714	20,409,986	0	18,957,807	0.00%	18,957,807
Total	6,411,714	20,409,986	0	18,957,807	0.00%	18,957,807

SECTION: WATER AND SEWER FUND

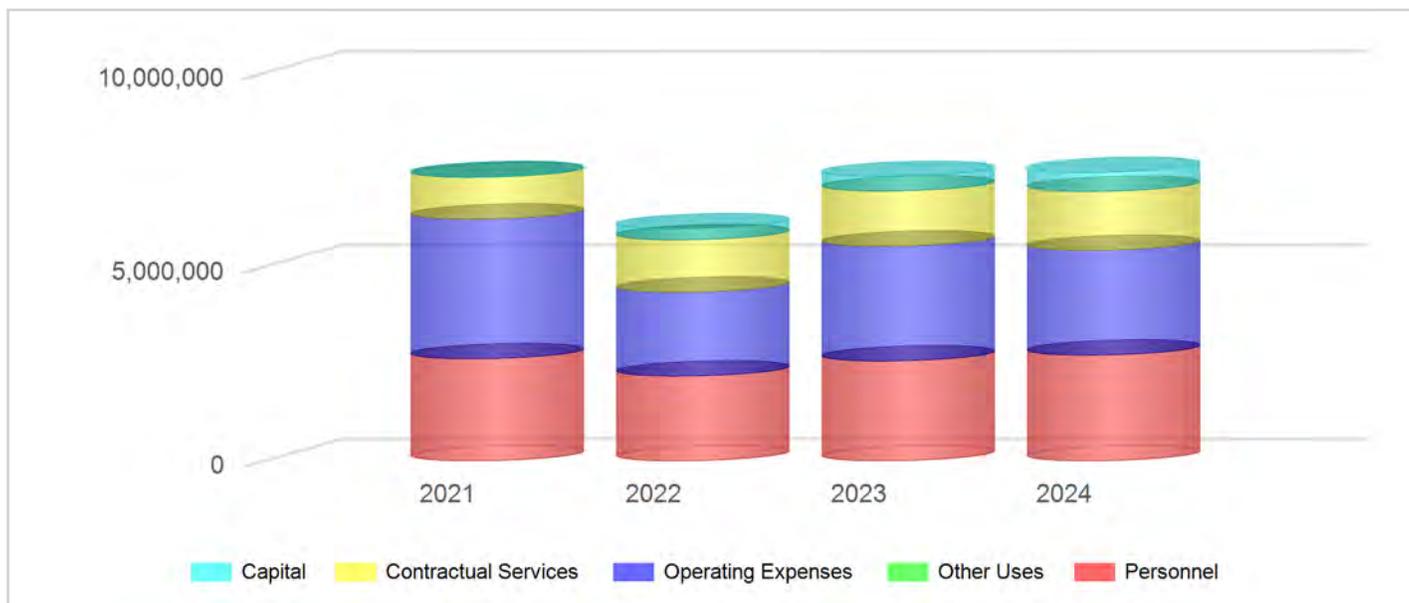
Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
300300 W&S Utilities Adm						
Personnel	707,335	756,265	1,022,385	1,033,818	1.12%	11,433
Operating Expenses	18,107	14,919	17,500	18,000	2.86%	500
Contractual Services	1,406,153	621,827	2,238,101	3,049,117	36.24%	811,016
Other Uses	57,493	101,071	10,000	12,500	25.00%	2,500
Capital	0	430,301	9,000,000	0	-100.00%	-9,000,000
Total	2,189,089	1,924,382	12,287,987	4,113,435	-66.52%	-8,174,552
300301 Environmental Compliance						
Personnel	581,175	507,336	661,866	673,921	1.82%	12,055
Operating Expenses	169,737	210,032	280,412	292,301	4.24%	11,889
Contractual Services	282,878	438,126	552,801	540,822	-2.17%	-11,979
Capital	0	0	10,000	0	-100.00%	-10,000
Total	1,033,790	1,155,494	1,505,079	1,507,044	0.13%	1,965
300305 TBAR Well Field						
Personnel	991	0	0	0	0.00%	0
Operating Expenses	0	0	626,000	1,550,000	147.60%	924,000
Contractual Services	6,852	150,803	12,853,000	2,413,440	-81.22%	-10,439,560
Other Uses	0	0	16,100	0	-100.00%	-16,100
Total	7,843	150,803	13,495,100	3,963,440	-70.63%	-9,531,660
300306 Airport Well Fields & Tower						
Personnel	-2,261	0	0	0	0.00%	0
Contractual Services	85,725	82,139	0	0	0.00%	0
Capital	43,398	0	0	0	0.00%	0
Total	126,862	82,139	0	0	0.00%	0
300310 Water Reclamation Facility						
Personnel	1,351,882	1,209,727	1,762,874	1,877,594	6.51%	114,720
Operating Expenses	351,345	1,251,456	1,218,095	1,959,945	60.90%	741,850
Contractual Services	668,345	1,860,087	1,715,778	1,932,987	12.66%	217,209
Capital	0	0	2,500,000	0	-100.00%	-2,500,000
Total	2,371,572	4,321,270	7,196,747	5,770,526	-19.82%	-1,426,221

SECTION: WATER AND SEWER FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
300315 Spraberry Farms						
Personnel	38,484	0	0	0	0.00%	0
Operating Expenses	840,897	315	0	0	0.00%	0
Contractual Services	927,388	32,095	0	0	0.00%	0
Other Uses	360	0	0	0	0.00%	0
Total	1,807,129	32,410	0	0	0.00%	0
300320 Water Purification Plant						
Personnel	1,387,102	1,065,912	1,767,765	1,923,101	8.79%	155,336
Operating Expenses	1,391,230	1,653,709	3,869,769	5,189,360	34.10%	1,319,591
Contractual Services	33,320,760	34,093,622	19,905,044	19,537,653	-1.85%	-367,391
Capital	0	0	3,000,000	0	-100.00%	-3,000,000
Total	36,099,092	36,813,243	28,542,577	26,650,114	-6.63%	-1,892,463
300322 MBR Plant						
Operating Expenses	245	0	0	0	0.00%	0
Contractual Services	8,677	1,951	0	0	0.00%	0
Total	8,922	1,951	0	0	0.00%	0
300335 W&S Maintenance						
Personnel	2,021,796	1,880,840	2,506,404	2,607,935	4.05%	101,531
Operating Expenses	2,575,124	1,605,111	3,344,762	2,869,780	-14.20%	-474,982
Contractual Services	779,985	845,395	1,356,572	1,518,909	11.97%	162,337
Other Uses	18,109	140,084	200,000	200,000	0.00%	0
Capital	177,445	662,194	3,500,000	4,500,000	28.57%	1,000,000
Total	5,572,459	5,133,624	10,907,738	11,696,624	7.23%	788,886
Overall Total	68,654,521	84,368,574	85,447,150	86,454,265	1.18%	1,007,115

SECTION: WATER AND SEWER FUND

Finance Department



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
300340 W&S Meter Shop						
Personnel	848,258	-15,626	0	0	0.00%	0
Operating Expenses	3,437,825	1,350	0	0	0.00%	0
Contractual Services	71,127	1,932	0	0	0.00%	0
Total	4,357,210	-12,343	0	0	0.00%	0
300343 Cashiering Division						
Personnel	190,670	200,958	215,921	231,179	7.07%	15,258
Operating Expenses	12,178	12,836	16,225	16,750	3.24%	525
Contractual Services	639,464	678,992	736,580	754,350	2.41%	17,770
Total	842,312	892,787	968,726	1,002,279	3.46%	33,553
300345 W&S Customer Service						
Personnel	1,600,309	2,006,310	2,365,968	2,502,004	5.75%	136,036
Operating Expenses	141,706	2,136,689	2,933,050	2,673,050	-8.86%	-260,000
Contractual Services	367,421	670,693	686,664	767,376	11.75%	80,712
Capital	22,983	287,804	378,000	490,600	29.79%	112,600
Total	2,132,419	5,101,497	6,363,682	6,433,030	1.09%	69,348
Overall Total	7,331,941	5,981,940	7,332,408	7,435,309	1.40%	102,901

DRAINAGE FUND



Engineering



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4400482 Drainage Revenue						
43000-Interest	21,933	45,752	15,000	15,450	3.00%	450
46476-Uncollectible Accounts	-16,950	-135,137	0	0	0.00%	0
46490-Drainage Fees	2,343,143	2,334,386	2,400,000	2,472,000	3.00%	72,000
49111-Gain/Loss Sale Of Securities	-2,604	-3,066	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-21,280	-291,539	0	0	0.00%	0
Total	2,324,242	1,950,397	2,415,000	2,487,450	3.00%	72,450
4400150 Drainage Utility Fund Nondept						
49200-Appropriated from Net Position	0	0	268,585	0	-100.00%	-268,585
Total	0	0	268,585	0	-100.00%	-268,585
Overall Total	2,324,242	1,950,397	2,683,585	2,487,450	-7.31%	-196,135
400150 Drainage Non-Departmental						
Other Uses	140,331	189,066	140,000	144,200	3.00%	4,200
Capital	266,476	149,988	0	0	0.00%	0
Total	406,806	339,054	140,000	144,200	3.00%	4,200

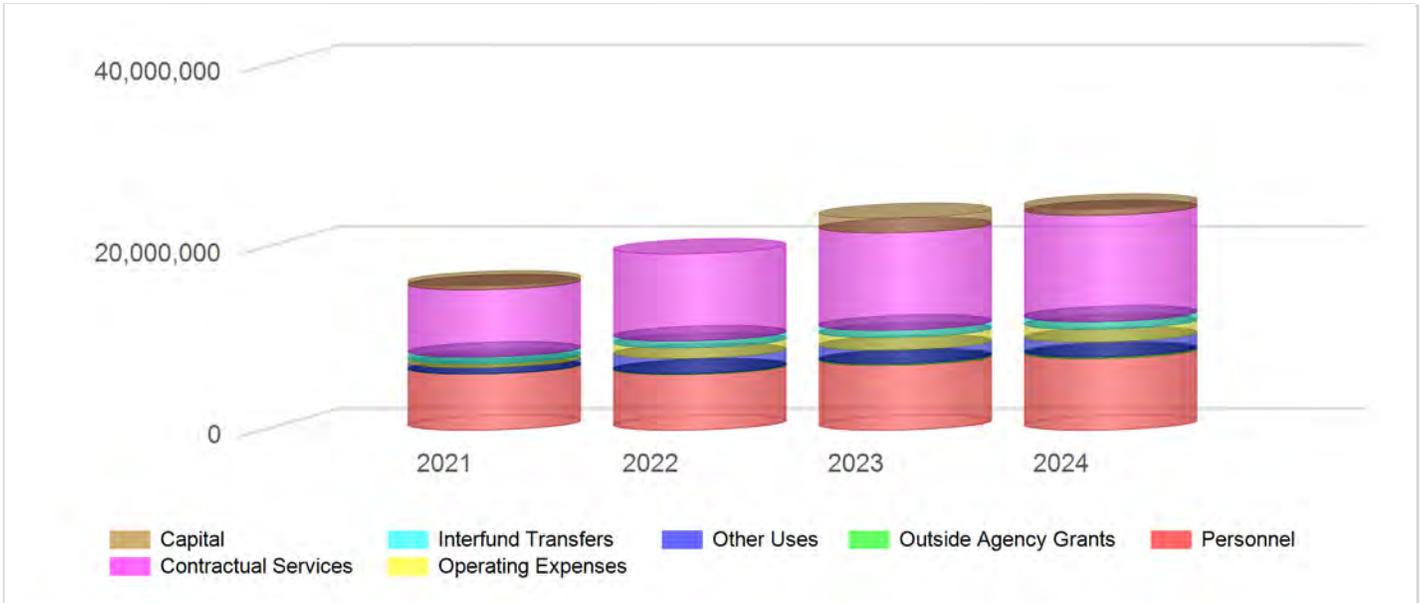
SECTION: DRAINAGE FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
400482 Drainage Admin						
Personnel	207,381	209,447	218,425	247,725	13.41%	29,300
Operating Expenses	0	108,998	17,000	17,510	3.00%	510
Contractual Services	23,154	47,220	1,276,717	303,164	-76.25%	-973,553
Interfund Transfers	16,042	16,042	31,443	37,067	17.89%	5,624
Capital	0	88,594	1,000,000	1,737,784	73.78%	737,784
Total	246,577	470,300	2,543,585	2,343,250	-7.88%	-200,335
400199 Drainage Interfund Transfer						
Interfund Transfers	200,000	1,494,196	0	0	0.00%	0
Total	200,000	1,494,196	0	0	0.00%	0
Overall Total	853,384	2,303,550	2,683,585	2,487,450	-7.31%	-196,135

SANITATION FUND



Sanitation



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4430150 Sanitation Revenue Nondept						
43000-Interest	201,452	357,114	125,000	175,000	40.00%	50,000
46476-Uncollectible Accounts	-170,479	0	0	0	0.00%	0
49111-Gain/Loss Sale Of Securities	-21,473	-24,272	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-181,984	-2,318,425	0	0	0.00%	0
49200-Appropriated from Net Position	0	0	4,934,642	662,912	-86.57%	-4,271,730
Total	-172,484	-1,985,583	5,059,642	837,912	-83.44%	-4,221,730

SECTION: SANITATION FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4430430 Sanitation Revenue						
44000-Garbage Collection Fees	10,451,246	12,921,416	11,000,000	14,190,000	29.00%	3,190,000
44010-Land Fill Charges-Local	6,775,389	7,482,934	7,370,000	8,107,000	10.00%	737,000
44020-Special Collections	458,475	582,240	150,000	300,000	100.00%	150,000
44022-Haulers Permit Fee	82,850	97,375	80,000	88,000	10.00%	8,000
44026-Landfill Access Fee	821,950	973,750	801,600	881,760	10.00%	80,160
44035-Recycle Fee	270,051	265,714	250,000	275,000	10.00%	25,000
44036-Litter Fee	539,697	531,076	520,000	572,000	10.00%	52,000
46470-Penalties	0	0	75,000	82,500	10.00%	7,500
46476-Uncollectible Accounts	0	-861,502	-40,000	-44,000	10.00%	-4,000
48050-Cash Over Or Short	366	-71	0	0	0.00%	0
48070-Discounts Earned	14,811	16,085	0	0	0.00%	0
49045-Sale Of Minor Equipment	0	36,020	0	0	0.00%	0
49053-Sale Of Recyclables	72,094	22,598	30,000	33,000	10.00%	3,000
49150-Recvr-Damages To City Property	483	0	0	0	0.00%	0
Total	19,487,412	22,067,634	20,236,600	24,485,260	20.99%	4,248,660
Overall Total	19,314,928	20,082,051	25,296,242	25,323,172	0.11%	26,930
430150 SW Non-Dept						
Contractual Services	564,799	845,784	1,031,098	1,015,475	-1.52%	-15,623
Interfund Transfers	765,829	765,829	788,830	845,230	7.15%	56,400
Other Uses	3,012,683	-1,212,353	3,500,000	2,626,000	-24.97%	-874,000
Capital	221,717	0	0	0	0.00%	0
Total	4,565,029	399,261	5,319,928	4,486,705	-15.66%	-833,223
430199 Sanitation Interfund Trans To						
Interfund Transfers	931,333	6,128,675	0	0	0.00%	0
Total	931,333	6,128,675	0	0	0.00%	0
430400 Solid Waste Management						
Personnel	4,409,217	4,345,928	5,220,286	5,439,910	4.21%	219,624
Operating Expenses	325,291	1,107,335	1,282,550	1,282,550	0.00%	0
Contractual Services	3,869,213	5,093,080	4,760,246	5,180,252	8.82%	420,007
Other Uses	797	377	150	150	0.00%	0
Capital	83,951	0	0	289,710	0.00%	289,710
Total	8,688,469	10,546,721	11,263,231	12,192,572	8.25%	929,341

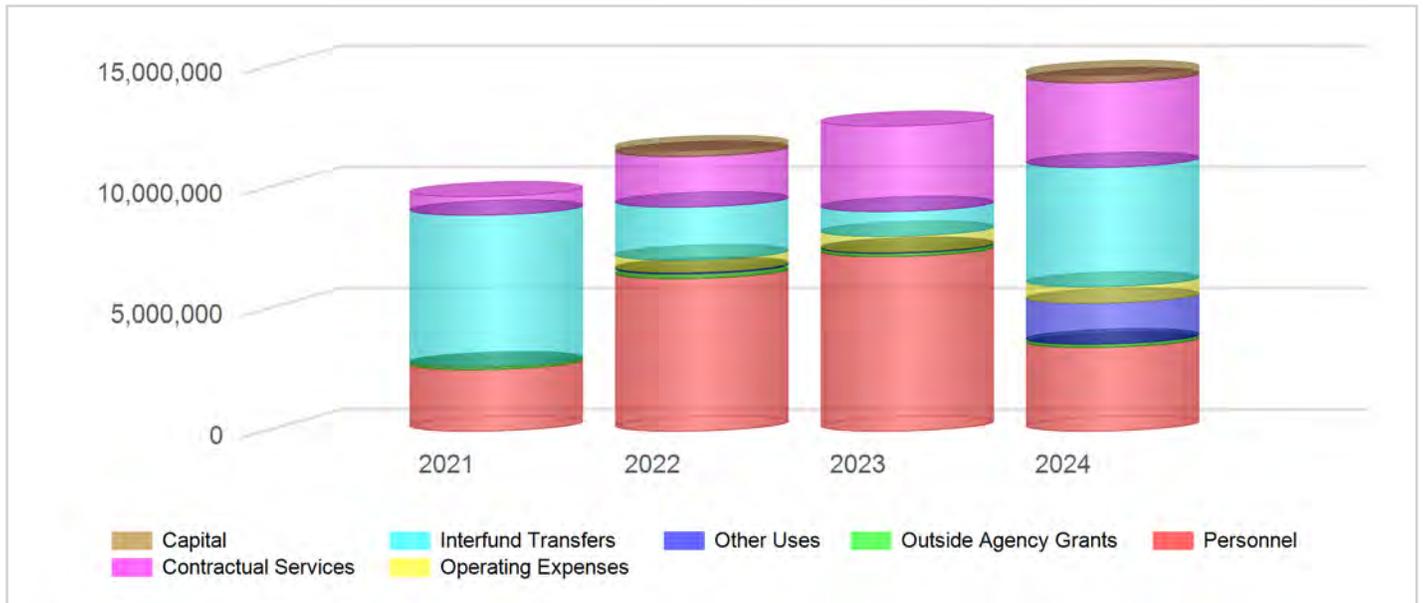
SECTION: SANITATION FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
430401 SW Litter Abatement						
Operating Expenses	0	0	6,650	6,650	0.00%	0
Contractual Services	309,227	213,458	336,295	336,500	0.06%	205
Outside Agency Grants	48,565	100,000	150,000	170,000	13.33%	20,000
Other Uses	4,441	0	27,055	27,866	3.00%	811
Total	362,233	313,458	520,000	541,016	4.04%	21,016
430402 SW Recycle						
Personnel	441,527	410,147	463,996	850,131	83.22%	386,135
Operating Expenses	811	4,312	9,500	23,700	149.47%	14,200
Contractual Services	292,450	338,686	320,887	362,084	12.84%	41,197
Capital	0	0	0	415,950	0.00%	415,950
Total	734,787	753,144	794,383	1,651,865	107.94%	857,482
430405 SW Landfill						
Personnel	1,340,393	1,378,371	1,478,325	1,611,179	8.99%	132,854
Operating Expenses	75,107	59,444	98,988	99,008	0.02%	20
Contractual Services	2,300,702	3,039,252	4,234,589	4,740,827	11.95%	506,238
Other Uses	409	421	0	0	0.00%	0
Capital	116,634	0	1,600,000	0	-100.00%	-1,600,000
Total	3,833,245	4,477,487	7,411,903	6,451,014	-12.96%	-960,889
430409 SW Interfund Transfer						
Interfund Transfers	495,000	0	0	0	0.00%	0
Total	495,000	0	0	0	0.00%	0
Overall Total	19,610,097	22,618,745	25,309,446	25,323,172	0.05%	13,726

AIRPORT FUND



Airport



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4500150 Airport Operations Gen Rev						
43000-Interest	183,948	472,393	50,000	50,000	0.00%	0
45798-Transfer In	8,031	0	0	0	0.00%	0
47080-COVID Grant Revenue	0	0	1,212,000	3,000,000	147.52%	1,788,000
49111-Gain/Loss Sale Of Securities	-20,780	-34,377	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-172,078	-3,284,667	0	0	0.00%	0
Total	-879	-2,846,651	1,262,000	3,050,000	141.68%	1,788,000

SECTION: AIRPORT FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4500500 Airport Operations Revenue						
46010-Parking Lot	3,868,121	6,131,322	4,500,000	4,635,000	3.00%	135,000
46015-Employee Parking	4,305	4,991	3,000	3,090	3.00%	90
46020-Off Airport Parking	16,124	17,012	10,000	10,300	3.00%	300
46210-Aviation	250,027	237,019	260,000	267,800	3.00%	7,800
46220-Terminal Building & Tower	4,290,212	5,207,353	3,700,000	3,811,000	3.00%	111,000
46230-Landing Fees	533,769	549,707	350,000	350,000	0.00%	0
46240-Gas & Oil - Terminal Gallonage	106,114	99,623	80,000	82,400	3.00%	2,400
46250-Aviation (Airpark)	137,615	137,615	150,000	154,500	3.00%	4,500
46260-Gas & Oil (Airpark Gallonage)	16,238	27,606	15,000	15,450	3.00%	450
46285-Water Royalty	73,048	78,807	15,000	15,450	3.00%	450
46287-Customer Facility Charge	0	555,240	0	0	0.00%	0
46290-Miscellaneous	104,625	199,461	100,000	103,000	3.00%	3,000
48050-Cash Over Or Short	0	-3	0	0	0.00%	0
48070-Discounts Earned	4,124	6,042	0	0	0.00%	0
49000-Right-Of-Way Or Air Way Sales	157,720	623,682	120,000	123,600	3.00%	3,600
49090-Sale-Oil & Gas (Net-Tax Trkg)	2,140,378	9,690,627	2,000,000	2,060,000	3.00%	60,000
49150-Recvr-Damages To City Property	1,507	-2,248	0	0	0.00%	0
Total	11,703,927	23,563,856	11,303,000	11,631,590	2.91%	328,590
Overall Total	11,703,048	20,717,205	12,565,000	14,681,590	16.85%	2,116,590
500107 Airport Police						
Personnel	72	1,765,046	1,935,551	0	-100.00%	-1,935,551
Operating Expenses	0	0	4,923	0	-100.00%	-4,923
Contractual Services	0	133,808	96,819	0	-100.00%	-96,819
Total	72	1,898,854	2,037,294	0	-100.00%	-2,037,294
500122 Airport Fire						
Personnel	0	2,058,024	2,169,400	0	-100.00%	-2,169,400
Operating Expenses	0	39,951	12,200	0	-100.00%	-12,200
Contractual Services	0	159,321	203,804	0	-100.00%	-203,804
Total	0	2,257,296	2,385,404	0	-100.00%	-2,385,404

SECTION: AIRPORT FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
500150 Airport Non Departmental						
Contractual Services	283,634	295,622	280,189	244,782	-12.64%	-35,407
Outside Agency Grants	89,316	167,070	140,000	140,000	0.00%	0
Interfund Transfers	0	239,282	1,024,229	4,931,828	381.52%	3,907,599
Other Uses	0	0	43,425	1,574,331	3525.37%	1,530,906
Total	372,950	701,973	1,487,843	6,890,941	363.15%	5,403,098
500199 Airport Interfund Transfer To						
Interfund Transfers	6,247,172	1,945,772	0	0	0.00%	0
Total	6,247,172	1,945,772	0	0	0.00%	0
500500 Airport Operations						
Personnel	2,547,996	2,461,987	3,089,256	3,465,862	12.19%	376,606
Operating Expenses	20,332	222,321	204,084	229,084	12.25%	25,000
Contractual Services	342,775	981,880	936,364	1,155,760	23.43%	219,396
Outside Agency Grants	0	27,342	0	0	0.00%	0
Other Uses	0	68,523	0	90,000	0.00%	90,000
Capital	0	237,303	0	299,736	0.00%	299,736
Total	2,911,102	3,999,356	4,229,704	5,240,442	23.90%	1,010,738
500505 Airport Terminal Building						
Operating Expenses	3,473	151,679	384,064	351,192	-8.56%	-32,872
Contractual Services	84,132	295,444	1,728,113	1,722,113	-0.35%	-6,000
Total	87,605	447,123	2,112,177	2,073,305	-1.84%	-38,872
500510 Airport Parking Lot						
Operating Expenses	20	7,839	31,800	28,800	-9.43%	-3,000
Contractual Services	6,889	155,976	249,047	305,247	22.57%	56,200
Total	6,909	163,815	280,847	334,047	18.94%	53,200
500515 Airport Airpark						
Operating Expenses	0	54,585	7,200	36,495	406.88%	29,295
Contractual Services	541	3,613	8,960	39,360	339.29%	30,400
Total	541	58,197	16,160	75,855	369.40%	59,695
500520 Airport Industrial Park						
Operating Expenses	0	33,273	13,500	30,500	125.93%	17,000
Contractual Services	46,276	66,866	27,500	36,500	32.73%	9,000
Total	46,276	100,140	41,000	67,000	63.41%	26,000
Overall Total	9,672,627	11,572,526	12,590,429	14,681,590	16.61%	2,091,161

GARAGE FUND



Garage Fund



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
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4750150 Garage Revenue						
43000-Interest	86,648	190,116	75,000	100,000	33.33%	25,000
45812-Motor Vehicles Repairs	5,706,147	6,480,276	8,753,982	8,245,781	-5.81%	-508,201
45814-Motor Vehicle Lease	8,554,701	10,867,616	12,702,449	14,920,980	17.47%	2,218,531
45816-Fuel	2,117,745	3,540,520	3,303,733	3,972,169	20.23%	668,436
45915-Warehouse Handling Charges	167,666	278,669	120,000	120,000	0.00%	0
45960-Whse Chgs For COGS	873,971	831,539	650,000	650,000	0.00%	0
48060-Inventory Variation	27,162	-2,140	0	0	0.00%	0
48480-Reimbursement Of Budget Exp	0	89	0	0	0.00%	0
49030-Sale Of Equipment	463,089	205,624	100,000	100,000	0.00%	0
49035-Gain/Loss Sale Of Fixed Assets	-14,366	0	0	0	0.00%	0
49053-Sale Of Recyclables	1,225	3,655	0	0	0.00%	0
49111-Gain/Loss Sale Of Securities	-11,055	-13,930	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-81,819	-1,329,971	0	0	0.00%	0
49150-Recvr-Damages To City Property	92,301	86,690	0	0	0.00%	0
49200-Appropriated from Net Position	0	0	785,535	2,467,705	214.14%	1,682,170
Total	17,983,412	21,138,752	26,490,699	30,576,635	15.42%	4,085,936
Overall Total	17,983,412	21,138,752	26,490,699	30,576,635	15.42%	4,085,936

750150 Garage NonDepartmental						
Contractual Services	86,690	95,082	131,010	167,925	28.18%	36,915
Interfund Transfers	740,697	740,697	691,865	578,896	-16.33%	-112,969
Total	827,387	835,779	822,875	746,821	-9.24%	-76,054

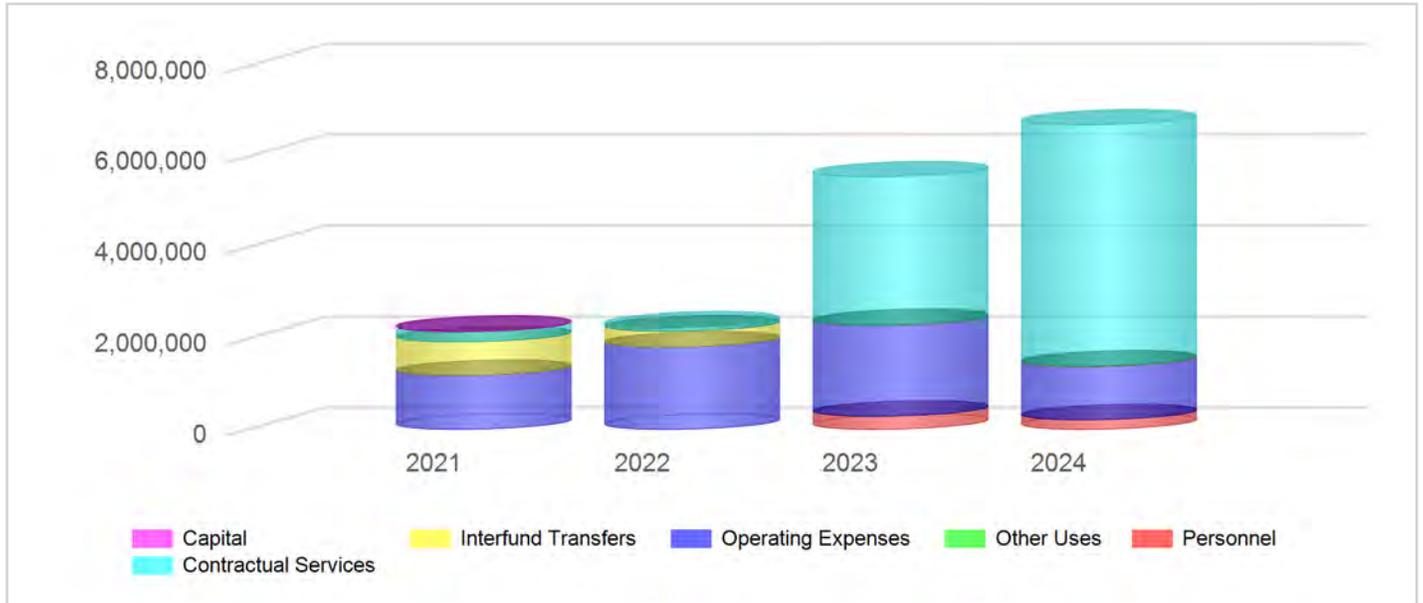
SECTION: INTERNAL SERVICE

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
750751 Vehicle Services						
Personnel	832,290	754,190	843,435	874,614	3.70%	31,179
Operating Expenses	2,150,486	3,547,069	4,110,300	4,307,890	4.81%	197,590
Contractual Services	81,616	81,700	91,626	107,462	17.28%	15,836
Other Uses	97	0	563,625	563,625	0.00%	0
Capital	112,937	17,345	150,000	0	-100.00%	-150,000
Total	3,177,426	4,400,305	5,758,985	5,853,591	1.64%	94,605
750752 Garage Services						
Personnel	1,718,669	1,505,399	1,688,428	1,819,870	7.78%	131,442
Operating Expenses	3,039,342	3,466,834	3,956,421	3,927,600	-0.73%	-28,821
Contractual Services	564,785	468,467	933,342	1,009,359	8.14%	76,017
Other Uses	316	0	601,000	600,500	-0.08%	-500
Capital	7,843,044	5,600,331	11,877,232	15,723,533	32.38%	3,846,301
Total	13,166,157	11,041,032	19,056,423	23,080,862	21.12%	4,024,439
750760 Warehouse						
Personnel	120,045	113,829	113,350	120,662	6.45%	7,312
Operating Expenses	819,536	909,340	2,750	2,850	3.64%	100
Contractual Services	12,244	5,889	16,316	29,849	82.95%	13,534
Other Uses	0	0	720,000	742,000	3.06%	22,000
Total	951,825	1,029,058	852,415	895,361	5.04%	42,946
Overall Total	18,122,795	17,306,174	26,490,699	30,576,635	15.42%	4,085,936

TECHNOLOGY FUND



Technology Fund



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4770150 Technology Fund Revenue						
43000-Interest	15,276	15,969	10,000	10,000	0.00%	0
45819-Equipment Lease - Technology	1,162,460	1,182,141	5,255,573	6,691,729	27.33%	1,436,156
49111-Gain/Loss Sale Of Securities	-860	-1,023	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-11,741	-94,403	0	0	0.00%	0
49200-Appropriated from Net Position	0	0	194,207	0	-100.00%	-194,207
Total	1,165,134	1,102,685	5,459,780	6,701,729	22.75%	1,241,949
Overall Total	1,165,134	1,102,685	5,459,780	6,701,729	22.75%	1,241,949
770150 Technology NonDepartmental						
InterfundIn Transfers	0	0	9,739	15,342	57.53%	5,603
Total	0	0	9,739	15,342	57.53%	5,603
770199 Technology Interfund Transfer						
Interfund Transfers	739,155	348,524	0	0	0.00%	0
Total	739,155	348,524	0	0	0.00%	0
770770 Technology						
Personnel	0	0	290,637	211,254	-27.31%	-79,383
Operating Expenses	1,191,220	1,816,619	2,000,750	1,175,000	-41.27%	-825,750
Contractual Services	221,613	80,555	3,255,084	5,300,133	62.83%	2,045,049
Capital	19,524	0	0	0	0.00%	0
Total	1,432,358	1,897,174	5,546,471	6,686,387	20.55%	1,139,916
Overall Total	2,171,513	2,245,698	5,556,210	6,701,729	20.62%	1,145,519

RISK FUND



General Liability & Workers Compensation



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4700150* Workers Comp Self Ins Revenue						
43000-Interest	36,371	0	0	0	0.00%	0
45770-WC Gen Fund Contrib	895,090	0	0	0	0.00%	0
45771-WC Stormwater	1,296	0	0	0	0.00%	0
45772-WC Garage Contrib	36,137	0	0	0	0.00%	0
45774-WC Water & Sewer Contrib	163,053	0	0	0	0.00%	0
45775-WC Sanitation Contrib	132,518	0	0	0	0.00%	0
45776-WC Golf Contrib	16,843	0	0	0	0.00%	0
45778-WC Airport Contrib	41,961	0	0	0	0.00%	0
45782-WC Gen Liab Contrib	264	0	0	0	0.00%	0
49111-Gain/Loss Sale Of Securities	-3,756	0	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-32,471	0	0	0	0.00%	0
Total	1,287,306	0	0	0	0.00%	0

4702150 General Liability Revenue						
43000-Interest	32,361	126,201	0	0	0.00%	0
45705-Gen Liab Const Rev	50,000	0	0	0	0.00%	0
45770-WC Gen Fund Contrib	0	743,198	785,581	790,000	0.56%	4,419
45771-WC Stormwater	0	2,171	2,200	2,266	2.99%	66
45772-WC Garage Contrib	0	20,080	20,131	20,735	3.00%	604
45774-WC Water & Sewer Contrib	0	60,293	60,107	61,910	3.00%	1,803
45775-WC Sanitation Contrib	0	126,716	122,486	126,160	3.00%	3,674
45776-WC Golf Contrib	0	5,048	4,962	5,109	2.96%	147

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4702150 General Liability Revenue (Cont.)						
45778-WC Airport Contrib	0	59,340	55,651	57,320	3.00%	1,669
45779-WC Sports Complex Contribution	0	0	693	693	0.00%	0
45782-WC Gen Liab Contrib	0	164	328	336	2.52%	8
45800-General Fund	1,085,924	1,455,661	1,222,858	1,342,070	9.75%	119,213
45810-Garage Fund	79,805	88,197	124,124	161,035	29.74%	36,911
45825-Hotel/Motel Fund	72,295	72,392	61,358	40,309	-34.30%	-21,048
45830-Water & Sewer Fund	710,517	397,412	510,009	615,249	20.63%	105,240
45840-Sanitation Fund	388,232	610,205	819,124	841,694	2.76%	22,570
45850-Golf Course Fund	1,798	1,794	1,511	982	-35.02%	-529
45870-Airport Operation Fund	228,195	256,735	240,185	204,781	-14.74%	-35,403
45872-Scharbauer Sports Complex Fund	30,368	30,539	31,650	45,586	44.03%	13,935
48480-Reimbursement Of Budget Exp	41,129	37,581	0	0	0.00%	0
49111-Gain/Loss Sale Of Securities	-4,357	-8,775	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-31,370	-838,520	0	0	0.00%	0
49200-Appropriated from Net Position	0	0	1,257,602	2,030,178	61.43%	772,577
Total	2,684,896	3,246,430	5,320,560	6,346,414	19.28%	1,025,854
Overall Total	3,972,202	3,246,430	5,320,560	6,346,414	19.28%	1,025,854
700710* Workers Compensation Costs						
Personnel	0	0	0	0	0.00%	0
Operating Expenses	1,336,834	0	0	0	0.00%	0
Contractual Services	11,138	0	0	0	0.00%	0
Capital	0	0	0	0	0.00%	0
Total	1,347,972	0	0	0	0.00%	0
702710** Workers Compensation Costs						
Personnel	0	84,644	165,682	176,343	6.43%	10,661
Operating Expenses	2,188	1,169,677	1,680,000	1,688,307	0.49%	8,307
Contractual Services	0	925	15,000	2,500	-83.33%	-12,500
Total	2,188	1,255,246	1,860,682	1,867,150	0.35%	6,468
702729 General Liability Legal						
Personnel	201,405	431,103	495,343	540,091	9.03%	44,748
Operating Expenses	795	4,794	6,800	12,200	79.41%	5,400
Contractual Services	13,424	36,579	49,957	50,350	0.79%	393
Total	215,624	472,475	552,100	602,641	9.15%	50,541

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
702727*** Risk Management						
Personnel	0	219,204	231,068	260,712	12.83%	29,644
Operating Expenses	0	1,364	13,090	21,180	61.80%	8,090
Contractual Services	0	19,850	49,382	61,729	25.00%	12,347
Other Uses	0	0	0	0	0.00%	0
Capital	0	0	0	0	0.00%	0
Total	0	240,418	293,540	343,621	17.06%	50,081
702730 General Liability Costs						
Operating Expenses	506,519	82,107	500,000	500,000	0.00%	0
Contractual Services	1,193,871	1,554,882	2,077,830	2,972,225	43.04%	894,395
Other Uses	6	0	0	0	0.00%	0
Total	1,700,396	1,636,988	2,577,830	3,472,225	34.70%	894,395
702150 General Liability Non-Dept						
Interfund Transfers	0	0	36,408	60,777	66.93%	24,369
Total	0	0	36,408	60,777	66.93%	24,369
Overall Total	3,268,368	5,100,792	5,320,560	6,346,414	19.28%	1,025,854

*Fund 700 eliminated, operations moved to Fund 702 Budget year 2022

**Operations from Org 001026 reallocated to Org 702710 Budget year 2022

***Operations from Org 001027 reallocated to Org 702727 Budget year 2022

Employee Benefits & Unemployment Self Insurance



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4701150 Employee Benefit Fund						
43000-Interest	82,658	185,088	50,000	50,000	0.00%	0
44400-Employee Portion Health	1,236,600	1,217,970	1,800,000	1,800,000	0.00%	0
44405-Employee Portion Life Ins	120,201	109,922	100,000	100,000	0.00%	0
44407-Emp Long Term Disability	134,263	124,603	0	0	0.00%	0
44410-Retirees Portion Health	581,425	254,315	600,000	600,000	0.00%	0
44420-Dental Employee Portion	337,154	346,930	300,000	300,000	0.00%	0
44425-Vision Plan Employee	210,348	205,603	200,000	200,000	0.00%	0
45785-Employer Portion Health	10,485,633	11,152,885	10,500,000	11,025,000	5.00%	525,000
45790-Employer Life Ins Portion	148,442	134,652	150,000	150,000	0.00%	0
45799-City Portion - Retirees Health	961,700	961,701	1,000,000	1,050,000	5.00%	50,000
45945-Dental Employer Portion	407,654	446,466	350,000	367,500	5.00%	17,500
48490-Unclassified	0	-167	0	0	0.00%	0
49111-Gain/Loss Sale Of Securities	-9,742	-13,227	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-76,132	-1,263,334	0	0	0.00%	0
Total	14,620,203	13,863,409	15,050,000	15,642,500	3.94%	592,500

SECTION: INTERNAL SERVICE

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4703150* Unemployment Revenue						
43000-Interest	3,710	0	0	0	0.00%	0
45785-Employer Portion Health	40,854	0	0	0	0.00%	0
49111-Gain/Loss Sale Of Securities	-396	0	0	0	0.00%	0
49112-Inc/Dec In Fair Value Of Invst	-3,302	0	0	0	0.00%	0
Total	40,865	0	0	0	0.00%	0
Overall Total	14,661,063	13,863,409	15,050,000	15,642,500	3.94%	592,500

701720 Employee Benefit						
Personnel	0	66,770	90,047	108,809	20.84%	18,762
Operating Expenses	12,332,856	9,575,861	12,952,192	13,499,989	4.23%	547,797
Contractual Services	470,632	721,596	733,500	733,500	0.00%	0
Interfund Transfers	0	0	9,547	17,676	85.15%	8,129
Other Uses	0	0	1,264,715	1,282,526	1.41%	17,811
Total	12,803,488	10,364,227	15,050,000	15,642,500	3.94%	592,500

703740* Unemployment Expenses						
Operating Expenses	16,431	0	0	0	0.00%	0
Total	16,431	0	0	0	0.00%	0
Overall Total	12,819,919	10,364,227	15,050,000	15,642,500	3.94%	592,500

*Fund 703 eliminated, Operations moved to Fund 701 Budget year 2022

SINKING FUND

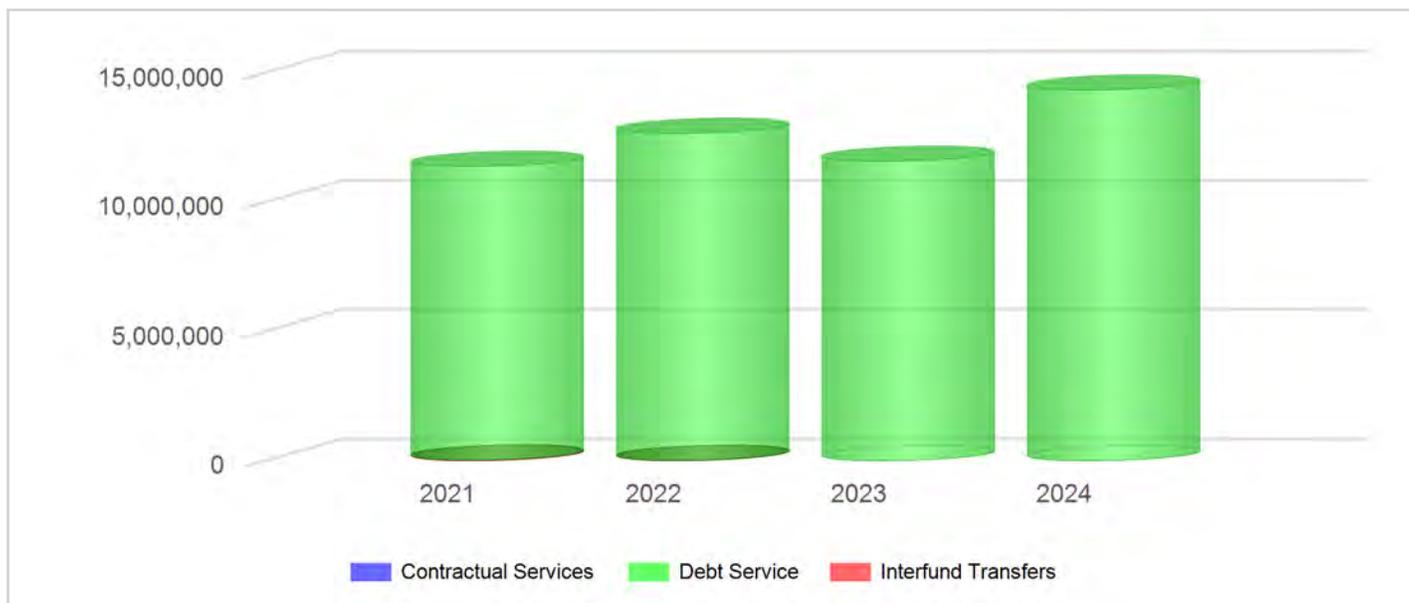




City of Midland
Proposed Budget 2024

Issuance	Total		Fund 100 - General Debt		Water & Sewer		Golf Course		Midland Center	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023 GO	\$300,000	\$1,287,537	\$300,000	\$1,287,537						
2022A GO	\$0	\$7,560,693				\$7,560,693				
2022B GO	\$0	\$3,679,600				\$3,679,600				
2021 CO	\$1,685,000	\$1,658,725	\$765,000	\$753,925	\$920,000	\$904,800				
2021 Refunding 2012 GO	\$1,250,000	\$623,250	\$575,000	\$287,475	\$675,000	\$335,775				
2020 Refunding 2014 GO	\$1,610,000	\$246,914	\$1,498,966	\$229,886			\$111,034	\$17,029		
2020 GO	\$585,000	\$817,575	\$585,000	\$817,575						
2020 CO	\$765,000	\$834,225	\$260,000	\$283,800	\$505,000	\$550,425				
2019 GO Road Bond	\$1,185,000	\$1,459,875	\$650,000	\$876,950	\$535,000	\$582,925				
2019 GO-2009 Refunding	\$520,000	\$137,250	\$520,000	\$137,250						
2019 CO	\$275,000	\$300,075	\$275,000	\$300,075						
2018A Road Bond	\$2,115,000	\$1,928,313	\$1,035,000	\$975,463	\$1,080,000	\$952,850				
2018B	\$445,000	\$230,738			\$445,000	\$230,738				
2016 CO	\$785,000	\$1,011,800							\$785,000	\$1,011,800
Total	\$ 11,520,000	\$ 21,776,570	\$ 6,463,966	\$ 5,949,935	\$ 4,160,000	\$ 14,797,806	\$ 111,034	\$ 17,029	\$ 785,000	\$ 1,011,800

Finance Department



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
4100035 Interest & Sinking						
43000-Interest	2,148	3,477	3,000	0	-100.00%	-3000
49111-Gain/Loss Sale Of Securities	-284	0	0	0	0.00%	0
Total	1,864	3,477	3,000	0	-100.00%	-3000
4100150 Interest & Sinking Fund Rev						
40010-Ad Valorem Current	9,873,536	9,448,896	8,782,630	12,413,901	41.35%	3,631,271
40020-Ad Valorem Delinquent	68,945	176,796	0	0	0.00%	0
40025-Ad Valorem Prior Year Reversal	36,776	-38,632	0	0	0.00%	0
43000-Interest	0	0	999	0	-100.00%	-999
45090-Hotel/Motel Fund Interfund	515,711	1,793,275	1,793,825	1,796,800	0.17%	2,975
45175-CO14 ST BS Bond 175 IF	111,015	0	0	0	0.00%	0
45440-Golf Course Fund Interfund	0	0	0	128,063	0.00%	128,063
48490-Unclassified	0	246	0	0	0.00%	0
49200-Appropriated from Net Position	0	0	1,000,000	0	-100.00%	-1,000,000
Total	10,605,982	11,380,582	11,577,454	14,338,764	23.85%	2,758,310
Overall Total	10,607,846	11,384,059	11,580,454	14,338,764	23.82%	2,758,310
100150 Debt Service						
Debt Service	11,354,795	12,649,897	11,580,454	14,338,764	23.82%	2,758,310
Total	11,354,795	12,649,897	11,580,454	14,338,764	23.82%	2,758,310

SECTION: DEBT FUND

Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
100199 Int & Sink Fund						
Interfund Transfers	29,551	12,750	0	0	0.00%	0
Total	29,551	12,750	0	0	0.00%	0
Overall Total	11,384,346	12,662,647	11,580,454	14,338,764	23.82%	2,758,310

Utilities - Debt Service



Accounts	2021 Actuals	2022 Actuals	2023 Original Budget	2024 Proposed Budget	Variance	Difference
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4303150 Debt Service Revenue						
43000-Interest	13,729	0	0	0	0.00%	0
45798-Transfer In	-9,983,474	7,813,161	7,817,730	18,957,806	142.50%	11,140,076
49101-Proceeds Of Refunding Debt	0	7,097	0	0	0.00%	0
49110-Othr Fin Sources-Debt Issuance	-141,590	0	0	0	0.00%	0
49111-Gain/Loss Sale Of Securities	3,000	0	0	0	0.00%	0
Total	-10,108,335	7,820,258	7,817,730	18,957,806	142.50%	11,140,076
Overall Total	-10,108,335	7,820,258	7,817,730	18,957,806	142.50%	11,140,076

303150 Debt Service						
Debt Service	1,745,549	5,819,476	7,817,730	18,957,806	142.50%	11,140,076
Total	1,745,549	5,819,476	7,817,730	18,957,806	142.50%	11,140,076
Overall Total	1,745,549	5,819,476	7,817,730	18,957,806	142.50%	11,140,076

MISCELLANEOUS FUND



DEPARTMENT/DIVISION FUNCTIONS

ADMINISTRATION/LEGISLATIVE:

LEGISLATIVE: The powers of government, as outlined by the City Charter and other laws, are maintained by the Mayor and Council. This body is responsible for policy leadership, the general direction of the City's government, and the appointment of various boards as the occasion arises.

CITY MANAGER OFFICE: The City Manager is the chief administrative officer of the City. He and his office are responsible directly to the Council for the execution of policies of the Council. This office is responsible for the enforcement of all laws, the appointment of all department managers with the approval of the Council, except the City Attorney, City Secretary, and the Municipal Court Judge and performs duties prescribed by the City Charter and the City Council.

PUBLIC INFORMATION: The Public Communications Office handles all media and public relations for the City of Midland representing every department/division; handles special projects for the City Manager's Office and City Council including but not limited to Annual Report, Mayor's State of the City Address, and various public relations or marketing projects as they arise; assists in marketing and special projects for all other departments. Manages and oversees the Citizen's Action Center and various other resident communication tools such as City of Midland newsletters, educational programs (Such as Midland 101), social media memberships, and City TV programming. Manager of city branding, logos, and images; designs, maintains, and produces the City of Midland website, social media sites, and other promotional print material as directed.

MUNICIPAL COURT:

MUNICIPAL COURT: The Municipal Court Judge is appointed by the City Council and holds court five days a week. The office personnel are under the general direction of the Municipal Court Judge. The office prepares and maintains records and files which pertain to court procedure. The department also serves warrants and in general makes collections for all fines assessed by the Judge.

MUNICIPAL COURT TIME PAYMENT: The Time Payment Fee is a special revenue fee that is restricted by the City for specific purposes. Article 102.030 of the Code of Criminal Procedure mandates that \$15.00 be collected from a person convicted of a misdemeanor and pays any part of the fine, court costs, restitution, or another reimbursement fee on or after the 31st day after the date judgment is entered. The City must deposit this fee into a separate account in the city's general revenue fund to be used for the purpose of improving the collection of outstanding court costs, fines, reimbursement fees, restitution, or improving the efficiency of administration of justice.

MUNICIPAL COURT TECHNOLOGY: This fund is to account for fees collected from the defendant upon conviction for a misdemeanor offense in the City of Midland Municipal Court as a cost of court. These funds are restricted for the purchase of technological enhancements for the benefit of the City of Midland Municipal Court by Texas Code of Criminal Procedure Article 102.0172.

MUNICIPAL COURT SECURITY: This fund is to account for fees collected from the defendant upon conviction for a misdemeanor offense in the City of Midland Municipal Court as a cost of court. These funds are restricted for the purchase of building security enhancements for the benefit of City of Midland Municipal Court by Texas Code of Criminal Procedure Article 102.017.

LEGAL DEPARTMENT: The City Attorney and his staff are responsible to the City Council. The department represents the City in all lawsuits and hearings; provides legal advice to all departments; and prepares necessary documents in relation to contracts, ordinances, resolutions, and other legal instruments as needed.

CITY SECRETARY'S OFFICE: This office carries out the duties outlined in the City Charter. The Secretary is required to attend all Council meetings and keep accurate minutes of the proceedings; she maintains and files all documents, books, papers, and contracts of a legal nature; she countersigns all commissions and licenses. She is the keeper of the City Seal and affixes it to documents and papers as needed when legally authorized to do so; she maintains records of all appointments to various boards and commissions. The City Secretary attends bid openings which exceed \$25,000.

ADMINISTRATIVE SERVICES:

HUMAN RESOURCES: The objectives of this department are to serve all departments and divisions by recruiting permanent, part-time, and seasonal employees. The division also maintains classification and compensation schedules; keeps personnel records on all employees; directs the City's employee benefit programs; serves as a central agency for employee recognition and training programs, and conducts other activities compatible with a sound human resource management system including policy development and enforcement.

EMPLOYEE BENEFITS: The objective of this division is to promote health and wellness initiatives in the workplace, provide health and wellness services to eligible employees, retirees, and dependents via established programs and clinics. The division is also responsible for major workforce health related programs such as FMLA compliance, workers' compensation records and services, and pre-employment physical assessments. The Employee Benefit fund accounts for the revenues and expenditures of group life insurance, medical insurance, and dental insurance. This is the City's self-insurance plan for the employees, their dependents, and our retirees. Departments of the City are charged a premium consistent with the cost of comparable insurance plans. These funds pay the claims and administrative costs when presented.

RISK MANAGEMENT: The Risk Management Division's objectives are to minimize risk, create a safe work environment and plan for or prevent events that could hinder the effectiveness of City government. Core functions include handling liability claims investigations and processing, conducting accident investigations, safety training, managing the workers' compensation program, administering employee drug and alcohol screening programs, chair and administer the Accident Review Board. The division is responsible for the operational management of general liability, general liability auto, and workers' compensation funds, and procurement and

management of Property, Error and Omission, Law Enforcement Liability, Special Events and Aviation insurance coverage.

COMMUNICATIONS & INFORMATION SYSTEMS:

ADMINISTRATION: The Administrative Division of Communications and Information Systems consists of the Department Director and Administrative Secretary. The Director is responsible for the management of the Communications and Information Systems Department. The Administrative Secretary, in addition to providing secretarial services for the Department Director, is responsible for all voice and data telecommunications orders and changes as well as review of all telecommunications invoices for payment.

INFORMATION SYSTEMS: Information Systems is responsible for the computer processing of the financial, payroll/personnel, purchasing, inventory, equipment and vehicle preventative maintenance, and utility billing information's systems for the City of Midland. The division's programming group is responsible for application software development, maintenance, and enhancement of these computer systems. In addition, the programming group supports all personal computer installations in the City and provides programming support for the Engineering Geographical Data Base System.

COMMUNICATIONS MAINTENANCE: This division is responsible for all radio maintenance for the entire City.

TECHNOLOGY: This division is responsible for the purchase of technological assets of the City. This division analyzes City wide technology needs and budgets replacements and new acquisitions for the entire City.

GIS ADMINISTRATION: The purpose of the Geographic Information System (GIS) Division is to administer, edit, and display the City of Midland spatial and nonspatial data. The Division provides and maintains geographic data, custom mapping applications, and static maps to City employees and the general public. The Division also provides GIS training and support services to end users in multiple City departments and other outside agencies.

FINANCE DEPARTMENT:

FINANCE ADMINISTRATION: The Finance Administration Division oversees all aspects of the City's financial operations. The Finance Director leads accounting staff, oversees internal controls, engages with investors, evaluations investments, monitors expenditures and manages tax compliance. The Budget Team is responsible for all aspects of developing, implementing, and monitoring the City's annual budget. The team evaluates the needs of each department, creating short and long-term budget strategies to align funds with the current economic situations. The budget is designed and implemented to comply with legislation while ensuring growth and sustainability.

ACCOUNTING: Accounting maintains budgetary controls on all expenditures and revenues of the City; maintains central accounting records; distributes and prepares financial statements; disburses on all City obligations; and has a general responsibility for financial forecasting and planning.

SECTION: MISCELLANEOUS

TREASURY: Treasury determines cash flow needs for payrolls, commodities, special services, and projects and insures that funds will be available when required. Funds in excess of present requirements are carefully and professionally managed to preserve capital and optimize safe and secure return. Treasury also maintains the banking accounts, revenue, accounts receivable, debt service and investments.

CASHIERING: The Cashiering Division works to ensure that cash receipts from various departments of the City are collected daily, properly recorded and are timely deposited at the bank.

CUSTOMER SERVICE: This office reports to the Finance Director. The division performs work related to new utility customers, preparation of bills, complaints and adjustments, bad order meters, the closeout of customers' accounts and the collection of delinquent utility bills. This division also repairs and replaces water meters.

GENERAL SERVICES DEPARTMENT:

PURCHASING: The Purchasing Division is responsible either directly or through delegation of authority, for the purchase or contracting of all materials, supplies, equipment and contractual services needed by any and all departments of the City. The Purchasing Agent reports to the Director of Facilities and Fleet Management. The duty of the Purchasing Agent is to assure that the Division's responsibilities are carried out in compliance with policies and statutes.

FACILITY SERVICES: This division maintains City Hall, Loraine Center, ten fire stations, Municipal Court, Animal Control, two Senior Centers, Health Department and several operations buildings, and does much of the maintenance of other city buildings. This division budget provides funds to pay for maintenance of heating and cooling equipment, janitorial services, general maintenance and remodeling services, and payment of electrical and natural gas bills for most of the above-mentioned facilities.

DEVELOPMENT SERVICES:

PLANNING & DEVELOPMENT: This division has the responsibility of providing technical assistance to the Planning and Zoning Commission and to the City Council on matters relating to land use, zoning, and the processing of subdivisions. This division conducts planning studies, maintains graphs and charts, land use maps, and zoning maps pertinent to planning the logical development of the City.

COMMUNITY DEVELOPMENT: This division is responsible for daily program management, oversight and coordination of the Community Development Block Grant (CDBG) program. The division prepares the annual application for funds, maintains the Consolidated Plan for Community Development and Housing Funds, contracts with subrecipient agencies, conducts fair housing programming and environmental reviews, monitors all CDBG projects, and addresses a variety of federal requirements on a general basis and for project specific situations. Additionally, the division administers the City housing programs - housing rehabilitation loans, emergency repair grants and home purchase assistance loans.

CODE ADMINISTRATION: This division makes detailed inspections of all new building, plumbing, electrical facilities, and other mechanical installation; issues various construction permits, collects water and sewer pro rata and tap fees; enforces building, electrical, plumbing, zoning, sign, swimming pool, water well and trailer park ordinances; and property maintenance codes pertaining to such matters as dilapidated structures, junk vehicles, weeds and debris, and nuisance water in streets. The division seeks out code violations and attempts to bring them into compliance. Contracts are prepared and supervised for removal of dilapidated structures and clearing of weedy lots. Complaints are filed in Municipal Court when other code violations are not corrected. The division also processes appeals to the Building Code Board of Appeals and Zoning Board of Adjustment, and reviews and proposes updating of the various codes on a continuing basis as needed.

ENGINEERING DEPARTMENT:

ENGINEERING SERVICES: The Engineering Division is one of four divisions within the Engineering Services Department and includes the responsibility for administration and oversight of the department. The Division is also responsible for review and permitting of development projects; design, review, construction management, and inspection of transportation and utility capital improvement projects; floodplain administration for the City and County; and general engineering support to internal and external customers.

TRAFFIC OPERATIONS: The Traffic Operations Division is one of four divisions within the Engineering Services Department. Its purpose is to operate and maintain traffic control and safety devices on public rights-of-way within the City limits. This includes the operation, maintenance, repair, and improvement of pavement markings, signs, traffic signals, street lighting, school flashers, emergency warning sirens, and various other traffic control devices. The Division's responsibilities also include traffic engineering review of capital and development projects; oversight of right-of-way access permitting and licensing for all City departments; collection, analysis and dissemination of traffic data; and support of other divisions for special events and emergency response.

TRANSPORTATION: The Transportation Division is one of four divisions within the Engineering Services Department. Its purpose is to operate and maintain public rights-of-way within the City limits. This includes the operation, maintenance, repair, and improvement of paved and unpaved public streets and alleys, drainage channels and basins, storm drain systems, and other related infrastructure. The Division's responsibilities also include support of city-sponsored special events and emergency response for flooding, brush and wildland fires, snow and ice events, and various other weather-related, natural and man-made incidents.

DRAINAGE FUND: Drainage (or Storm Water) Services, provided by the City Engineering Division. Providing educational information to residents, developers and contractors on the Storm Water/Drainage system and regulations. The main goal of the storm water management plan is to reduce pollutants that may be washed into the drainage system by rain. The goal of the construction element of the City of Midland's Drainage/Storm Water Management Program is to protect receiving waters from pollutants occurring at construction sites and to provide guidance and promote the continued growth in and around Midland in a manner that is compliant with federal, state, and local storm water regulations.

COMMUNITY SERVICES:

PARKS: The Community Services Director has general responsibility for all programs in Parks, Recreation, Health and Senior Services, Hogan Park Golf Course and Animal Services. The parks function of this division provides for general purpose public parks. The Park division develops and maintains a quality park system throughout the City of Midland

ANIMAL SERVICES: This division picks up and impounds stray animals, picks up dead animals, keeps records of all animals impounded, issues receipts of all fees collected, maintains the shelter properly, and enforces ordinances as passed by the City Charter and state laws as mandated.

RECREATION: The recreation function provides liaison support to numerous nonprofit and civic organizations which in turn provide for and carry out a full scope of recreational services for the citizens throughout the year. In addition to programs offered by the City, the recreational function is also carried out through a system of privatization contracts and operating agreements. The Martin Luther King Jr. Community Center provides a facility for the citizens to socialize and programming for wellness opportunities. Youth development activities are also housed in this facility. Rooms at the Martin Luther King Jr. Center are available for public use through a rental system, as are rentals of other city parks and park facilities.

HEALTH DEPARTMENT: This department is concerned with the prevention of disease and promotion of good health and well-being by community effort. Various programs carried out by this department are environmental sanitation, food establishment inspection, vector control, public health laboratory services, public health education, communicable disease control, public health laboratory services, and the maintenance of records on vital statistics such as immunization, and all illness.

SENIOR SERVICES: Senior Services provides programming to Midland's senior population and maintains two senior centers.

GOLF COURSE FUND: This division is responsible for minor construction, maintenance, development, and operation of the Municipal Golf Course and related activities.

PRO SHOP OPERATIONS: This division is responsible for minor construction, maintenance, development, and operation of the Municipal Golf Course and related activities.

PARKS OIL & GAS SPECIAL PURPOSE: This fund accounts for all the donated funds for Parks and Recreation activities. It also accounts for all revenue and expenditures related to oil leases tied to park land. Funds collected from the oil leases are used for construction and replacement projects for the City's parks.

SCHARBAUER SPORTS COMPLEX: The Sports Complex is a full-service baseball park, football, and soccer stadium with a pavilion for concerts & other shows that includes the Momentum Ballpark, Cimarex Energy Pavilion, and Astound Broadband Stadium. Scharbauer Sports Complex is home to the Midland Rockhounds, a minor league baseball team based in Midland, Texas. The Sports Complex has four multi-purpose fields that can be used for practice and/or games and seats 6,669 fans.

POLICE DEPARTMENT:

COMMUNICATIONS: The Communications Division is responsible for Midland's Public Safety telecommunications endeavor. This responsibility ranges from taking emergency 911 calls to communicating via a nationwide law enforcement computer network; from dispatching via two-way radio, to researching and installing state-of-the-art radio communications equipment. Since the 1991-92 fiscal year, the centralized dispatch center has provided dispatching services for the county sheriff's office, as well.

AIRPORT POLICE: The function of the Airport Police is to provide 24-hour security for the Midland International Airport. Officers patrol secured areas of the airport and respond to aircraft alerts. They provide security at the screening checkpoint which ensures the safety of passengers and airport employees. The Airport Police work closely with Airport Operations, Midland Fire Department, US Transportation Safety Administration, US Immigrations and Customs Enforcement, and the Federal Aviation Administration. Additionally, they provide some patrol functions in the recently annexed areas near the airport.

CVE: The basic function of the Commercial Vehicle Enforcement is weighing and checking commercial vehicle traffic operating over the public highways of this state so that compliance with the statutory provisions of law regulating weight, motor carrier safety, registration, transportation of persons, hazardous material and other property can be obtained.

POLICE ADMINISTRATION: This bureau is responsible for the administration of the entire department. In addition to those services, the Administrative Services Bureau is responsible for the offices of: Internal Affairs, Accreditation, and Personnel and Recruiting.

SUPPORT SERVICES: The Support Services Bureau is responsible for physical fitness training, in service / firearms training, telephone response reporting, police records, data entry, and property and evidence, purchasing / supply and grants. In addition, this bureau is responsible for liaison between the Police Department and the Information Systems Department for communications and computers.

FIELD OPERATIONS: The Field Operations Bureau is the department's largest bureau. The bureau's objective is to assist in the creation and implementation of policing procedures that not only combat the criminal element but also eliminate conditions that lead to crime. The bureau's purpose is to provide "first response" to all calls for police service. The bureau is comprised of the Patrol Division and the Traffic section. Specialized units within the bureau consist of Field Training Office Program, the Explosive Ordinance Detail, Emergency Operations, Bicycle Patrol, the ATV (all-terrain vehicle) Unit, K-9 Unit, and the Gang Suppression Unit. Personnel assigned to the bureau are responsible for police patrol duties, traffic control, accident investigations, initial criminal investigations, handling of explosive devices, emergency operations, training newly graduated police recruits, and car program.

INVESTIGATIVE SERVICES: The purpose is to investigate all criminal offenses assigned to the various sections within the Bureau. Investigative Service Bureau personnel will initiate and conduct thorough investigations, prepare and execute arrest and/or search warrants, prepare case reports and any other documentation or assignments required to present complete cases to

SECTION: MISCELLANEOUS

the appropriate prosecuting authority for successful prosecution of defendants. The Investigative Services Bureau gathers and disseminates information concerning criminal activity to other divisions within the Police Department. Community Relations is also assigned to this bureau. Some of the programs that they coordinate include: Cadet Program, Citizen Police Academy, and National Night Out.

POLICE LEOSE: This fund accounts for funds received from the State of Texas for the purpose of providing training to sworn officers. LEOSE stands for Law Enforcement Officers Standards and Education.

POLICE TECH & EQUIPMENT FUND: This fund will account for all donated funds received by the fire department.

FIRE DEPARTMENT: This department, under the direction of the Fire Chief, is responsible for the protection of life and property, the enforcement of fire ordinances, fire prevention, fire suppression and rescue work. The department answers all fires and related emergency calls within Midland County.

FIRE TRAINING: This division is under the direction of the Fire Chief and is responsible for all areas of training for the Fire Department.

FIRE PREVENTION: This division is under the direction of the Fire Chief and is headed up by the Fire Marshal. The division is responsible for all fire prevention activities as well as fire investigations and building code inspections.

EMERGENCY MEDICAL: This division is under the direction of the Fire Chief and operates the six ambulances stationed at the fire stations.

AIRPORT FIRE: This division is responsible for all fire and crash rescue service at the Airport.

EMERGENCY MANAGEMENT: This division is under the Fire Chief. It is responsible for coordinating all the components of the emergency management system in the jurisdiction. These components consist of fire and police, emergency medical service, public works, volunteers, and other groups contributing to the management of emergencies. This division is to make certain that the components on the emergency management system know the threats to the jurisdiction, plan for emergencies, can operate effectively in an emergency, and can conduct recovery operations after a disaster.

FIRE LEOSE FUND: This fund accounts for funds received from the State of Texas for the purpose of providing training to sworn officers. LEOSE stands for Law Enforcement Officers Standards and Education.

FD TECH & EQUIPMENT FUND: This fund will account for all donated funds received by the fire department.

GENERAL FUND NONDEPARTMENTAL: This division was established to account for all expenditure items that are not found exclusively within the functional responsibilities of any one General Fund department. The costs cover a broad range of expenditures associated with general City operations.

INTERFUND TRANSFER: This division accounts for the transfers from the General Fund to other funds to support activities that those funds cannot fully support.

HOTEL/MOTEL FUND:

HOTEL MOTEL: These are the allocations made from the Hotel/Motel Tax to various agencies.

BUSH CONVENTION CENTER: This division captures the cost of operating Bush Convention Center as well as records the debt service expense for the Bush Center Certificate of Obligations.

DEBT SERVICE: The Interest & Sinking Fund tracks the revenues such as the ad valorem tax and contributions from other funds for payment of bonds and certificates of obligations. The debt payments are also tracked in this fund.

WATER & SEWER DEPARTMENT:

UTILITIES NON-DEPARTMENTAL: This division was established to account for all expense items that are not found exclusively within the functional responsibilities of any one Water & Sewer Fund department. This division accounts for the transfers to the Water and Sewer Debt Service accounts and transfers to support miscellaneous projects financed by operating funds.

UTILITIES ADMINISTRATION: Personnel of the administrative division are responsible for the direction, supervision, and management of the following organizations within the Utilities Department: Water & Wastewater Operations, Paul Davis Well Field, Airport Well Field and Towers, Water Pollution Control Plant, Spraberry Farm, Water Purification Plant, Water & Wastewater Maintenance, Environmental Compliance and the MBR plant. Three Superintendents head these divisions.

ENVIRONMENTAL COMPLIANCE: Personnel of this division operate the water laboratory associated with the Health Department. This lab conducts tests for the City as well as other water systems in the region. They also operate the laboratory that provides information for control of the City's Water and Wastewater Plants.

T-BAR WELL FIELD: This division is responsible for the operation and maintenance of the T-Bar and Clearwater well fields out in Winkler and Loving Counties. The system operates over 50 wells and has the capacity to send up to 20 million gallons of water from the fields to the City. The division is privately operated and managed by the Utilities Department, the system operates on a 24-hour basis.

WATER POLLUTION CONTROL: This division is responsible for the treatment of sewage according to the standards set by the Texas Commission on Environmental Quality (TCEQ). The division operates the plant every day on a 24-hour basis.

PURIFICATION PLANT: This division is responsible for treating an adequate daily water supply according to standards set by the Texas Commission on Environmental Quality (TCEQ). Includes operating the Airport Well Field, which operates City water pumping stations and is responsible for the operation and maintenance of the well field collection and supply lines at Air Terminal and ground and elevated water storage reservoirs. Also responsible for the treatment of sewage according to the standards set by the Texas Commission on Environmental Quality (TCEQ). The division operates every day on a 24-hour basis

SECTION: MISCELLANEOUS

WATER & WASTEWATER MAINT: This division is responsible for the distribution of water and collection of sewage throughout the City. The division maintains water mains, fire hydrants, valves, sewer mains, manholes, and lift stations. Short main line extensions, line replacements and taps for service connections are installed by the division.

SANITATION DEPARTMENT:

SOLID WASTE MANAGEMENT: This division is responsible for the collection of refuse and its delivery to the Landfill. They also collect recyclable materials from drop-off points for delivery to our recycle contractor; provide a large item pickup service; and provide hauling service for the yard waste sites.

LITTER ABATEMENT: This division is responsible for the management of the Litter Abatement Fee.

RECYCLE: This is a new division that was extracted from the Solid Waste and Landfill divisions. The division operates the Citizens Collection Station and is responsible for the collection of recyclable materials from drop-off points for delivery to our recycle contractor and the handling and processing of yard waste and large items taken in at the Citizens Collection Station.

LANDFILL: This division operates the Landfill according to the standards set by the Texas Commission on Environmental Quality (TCEQ). The Landfill is open from 7:30 a.m. through 5:30 p.m., Monday through Saturday.

MIDLAND AIRPORT:

AIRPORT OPERATIONS: This division, under the direct supervision of the Aviation Director, is responsible for providing for the safety and convenience of the flying public. It is also responsible for the operation and maintenance of the runways, roads, ramps, electrical systems, and the repair and maintenance of warehouses, hangers, and buildings in the "aviation use area".

TERMINAL BUILDING: The division is responsible for providing for the convenience and necessities of the flying public and other persons using the Terminal Building and surrounding area. It is also responsible for the repair, maintenance, and operation of the Terminal Building, car rental building, and the control tower.

PARKING LOT: This division is responsible for the operation and policing of the parking lot during the hours the Terminal Building is open for business.

AIRPARK: This division carries out activities related to the repair, maintenance, and operation of the Airpark.

INDUSTRIAL PARK: This division is under the general supervision of the Director of Airports. The employees of this division assist in the maintenance of buildings and grounds in the Industrial Park area next to Air Terminal.

SECTION: MISCELLANEOUS

FY2024 Capital/Fixed Asset Proposed Budget			
Department	Division	Capital Detail	Amount
General Services	Information Systems	Doorway-Administrative Assistant	5,500
		Doorway datacenter	7,500
Facilities Services		Cast iron plumbing needs to be replaced	120,000
		Several cracks throughout inside of the center need to be tape/bed/textured	11,000
		Replace 3 windows	5,700
MLK center		Replace pipes that are leaking	12,000
		Missing bricks on the outside of building	13,000
		Several cracks in mens restroom need to be tape/bed/textured	6,000
Health & Sen. Serv.		HVAC Replacement at MLK center 10 units	100,000
		Center needs a new fresh coat of paint	25,000
PD Field Operations		New Generator	50,000
		New concrete on the east ramp	150,000
Fire Department		New gate for entrance	7,500
		Refurbishing of Training Facility restrooms and showers	100,000
		Parking lot security fence	65,000
		Roof needs to be replaced	50,000
		New countertops	30,000
		New concrete for south ramp	22,500
		New countertops	30,000
		New fence on the west side of the station	11,000
		Roof needs to be replaced	88,000
		New shower bench	1,000
		LED lights throughout the station	46,000
		Station needs new paint, tape/bed/textured	30,000
		Exterior lights need to be upgraded	9,000
		Restripe parking lot	20,000
		New flooring	85,000
		Roof needs to be replaced	50,000
		Fence needs to be finished	16,000
		Exterior lights need to be upgraded near bay area	9,000
		SCBA Compressor	92,000
		Bunker lockers	28,000
Bedroom doors	29,000		
Bay ventilation	9,400		
Polished floors	80,000		
New oven	10,000		
New countertops	30,000		
All stations garage door upgrade light sensors	40,000		
Golf Course		Replace carpet in the snack area and Pro-Shop	28,000
Utilities Admin.		Safety shower and drain for water laboratory	7,000
		Drain for the existing safety shower at the wastewater laboratory	8,000
Fleet Services		Upgrade security lighting	8,000
		Pavement is coming up near bay doors, shop area	15,000
		Install new ventilation fans in the welder's bay	20,000
		Upgrade and/or replace main entrance gate motor assemble & motors/senors for the garage doors	100,000
		Replace the in ground lifts	138,750
Total for General Fund:			\$ 1,818,850

SECTION: MISCELLANEOUS

FY2024 Internal Service Funds

Department	Division	Capital Detail	Amount
Garage	Municipal Court	Police SUV with Upfitting	71,000
		Police SUV with Upfitting	71,000
	Information Systems	SUV	35,000
		Minivan	31,500
	Code Administration	5 1/2 T Pickups	198,000
	Engineering Services	2 1/2 T Pickups	102,700
	Traffic Division	3/4 T Pickup	61,400
	Transportation	Impact Crusher	674,850
		Asphalt Paver	286,291
		Cold Planer Machine	645,895
		Sewer Jet Vac	610,500
Parks & Recreation		Plug Aerifier	46,424
		Riding Sand Pro	20,104
		Tractor	15,000
		3 1/2 T Pickups	122,250
		3/4 T Pickup	42,750
	Animal Services	Full Size SUV	36,500
	MLK Center	Mid-Size SUV	37,900
	Health & Sen. Serv.	Full Size SUV	49,500
PD Field Operations		29 Police SUVs with Upfitting	2,784,000
		Police Tahoe	58,000
PD Investigative Ser.		2 1/2 T Crew Pickup with Upfitting	132,000
Fire Department		Fire Engine	1,245,000
		2 1/2 T Pickups with Upfitting	220,000
FD Fire Training		2 1/2 T Pickups with Upfitting	220,000
FD Fire Prevention		2 1/2 T Pickups with Upfitting	226,000
Emergency Medical		Ambulance	480,000
Golf Course		Golf Cart	46,869
		Aerator	54,551
		Sand Trap Rake	37,646
		Reelmaster Tract Unit	100,089
		Greens Mower	59,799
		130 4-Wheel Elec Carts	560,000
		Sports Complex	2 Off Road UTVs
Purification Plant		Genie 80' Telescopic	300,000
		Mid-Size SUV	42,250
Water & Wastewater		1 T Cab & Chasis	70,100
		Ditcher/Trench	65,000
		Backhoe with Attach	170,000
		Cab & Chasis SA	65,265
		PW & PL	41,750
		3 3/4 T Pickups	156,600
Solid Waste Mgmt		8 Cab & Chasis TA	2,447,600
		2 Cab & Chasis TA	725,900
		2 Cab & Chasis TA	397,900
		1/2 T Pickup	39,900
Landfill		836 Compactor	1,800,000
Airport		3/4 T Pickup	54,950
		1/2 T Pickup	48,450
		3/4 T Pickup	46,250
		SUV with Upfitting	85,000
Risk Management		Mid-Size SUV	37,900
Fleet Services		Admin Car	31,500
Warehouse		1/2 T Pickup	47,450

Total for Internal Service Funds: \$ 16,135,183

SECTION: MISCELLANEOUS

FY202 New Fleet & Equipment			
Department	Division	Capital Detail	Amount
Development Serv.	Code Administration	1/2 T Pickup	39,600
Engineering	Transportation	1/2 T Full Size Pickup	45,650
Community Services	Parks & Recreation	3 1/2 T Pickups	129,000
	Animal Services	Full Size SUV	36,500
Police	PD Field Operations	5 Police SUVs with Upfitting	480,000
	PD Investigative Ser.	Admin Car	37,750
Finance	Customer Service	2 1/2 T Pickups	88,200
		3/4 T Pickup	44,400
Sanitation	Solid Waste Mgmt	Grapple Truck	203,000
		2 1/2 T Pickup	86,710
	Recycle Center	Cab & Chasis TA	198,950
		Loader with Bucket Grap	200,000
		Off Road UTV Gas	17,000
Airport	Airpark	Cab & Chasis 1T	84,150
		John Deere Tractor	140,199
		John Deere Cutter	54,387
		Brush Attachment	21,000
Total \$			1,906,496

SECTION: MISCELLANEOUS

GENERAL FUND SUPPLEMENTAL REQUESTS		
COMMUNITY SERVICES		
TECHNOLOGY	Software for Public Health Inspectors	\$ 200,000
	Security Cameras for Dennis the Menace Park	\$ 40,000
	Install Fiber for internet service at Hogan Park, Reyes Mashburn Nelms Park, and Dennis the Menace Park	\$ 200,000
DEPARTMENT TOTAL		\$ 440,000
ENGINEERING		
GARAGE	(2) Concrete Slip Form Paver	\$ 706,640
	Power Curber 5700-D Curb and Gutter Paver	\$ 383,100
	Komatsu PC360LC-11 Excavator	\$ 435,767
	Extended cab Truck (Line Locator)	\$ 51,350
TECHNOLOGY	6 Security Cameras - Cuthbert Stockpile, Transportation Awning x2, Hill City, Roosevelt and Powell	\$ 158,000
OTHER CAPITAL	School Flasher Project	\$ 1,500,000
	Traffic Signal Light Replacement	\$ 1,000,000
	Annual Right of Way Acquisition	\$ 1,500,000
	COMPASS	\$ 1,500,000
	Warehouse (60' x 124' metal building)	\$ 450,000
DEPARTMENT TOTAL		\$ 7,684,857
FIRE		
GARAGE	Ambulance	\$ 480,000
	F-150 4x4	\$ 110,000
TECHNOLOGY	Fire Station alerting system	\$ 1,400,000
OTHER CAPITAL	LUCAS chest compression system	\$ 204,270
DEPARTMENT TOTAL		\$ 2,194,270
POLICE DEPARTMENT		
TECHNOLOGY	Annual Subscription from Cybercheck.	\$ 35,000
	Computer/laptop, cellphone, hotspot, mobile radio, encrypted radio , portable radio (30 Each)	\$ 112,000
GARAGE	New Vehicle - Crime Scene Investigator	\$ 37,750
OTHER CAPITAL	(2) Leica RTC 360 Laser Scanner with additional equipment	\$ 230,000
	2- BRINC Lemur 2 Drones with accessory kit	\$ 43,000
	2 DJI M30T Drones with accessory kit.	\$ 36,624
	Nomad 360 Scene Light. Mounted on stands.	\$ 9,428
	Stalker LIDAR XLR handheld	\$ 36,400
	Leica BLK Imaging Laser Scanner	\$ 28,600
DEPARTMENT TOTAL		\$ 568,802
GENERAL FUND REQUESTS TOTAL		\$10,887,929

SECTION: MISCELLANEOUS

City of Midland, TX
Capital Improvement Program

CAPITAL IMPROVEMENTS PROGRAM		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL ALL YEARS
DEPARTMENT	FUNDING SOURCE						
Community Services							
Playground Renovations (four parks)	Park Special Revenue	800,000	-	800,000	-	800,000	2,400,000
Irrigation & Grass Renovations (two-four parks)	Park Special Revenue	-	5,000,000	-	5,000,000	-	10,000,000
Hogan Golf Course Cart Barn Replacement/Construction	Park Special Revenue	1,000,000	-	-	-	-	1,000,000
Health Department Construction	NEW CO	9,000,000	-	-	-	-	9,000,000
Senior Center Design & Docs	General Fund	1,000,000	-	-	-	-	1,000,000
SE Senior Center Improvements	General Fund	2,500,000	-	-	-	-	2,500,000
Beal Park Phase I Construction (NW corner soccer fields)	Existing CO Bonds/New CO	12,000,000	-	-	-	-	12,000,000
Hogan Golf Course Restroom Replacements (five total)	Golf Course Construction Funds	350,000	-	-	-	-	350,000
Hogan Phase 2 Design (one baseball quad)	Park Special Revenue	900,000	-	-	-	-	900,000
Reyes Mashburn Neilms Phase II Design & Construction Documents	NEW CO	-	1,000,000	-	-	-	1,000,000
Reyes Mashburn Neilms Phase II Construction (two baseball fields, parking)	Park Special Revenue	-	18,000,000	-	-	-	18,000,000
SSC - Paint Both Stadiums	Sports Complex	-	1,500,000	-	-	-	1,500,000
SSC - Momentum Bank Ballpark Turf	Sports Complex	-	1,500,000	-	-	-	1,500,000
Midland Senior Center Construction	NEW CO	18,000,000	-	-	-	-	18,000,000
MUGS Softball (replace restroom, locker room & lighting)	Park Special Revenue	-	1,400,000	-	-	-	1,400,000
SSC - Baseball Video Board Replacement	Sports Complex	-	1,000,000	-	-	-	1,000,000
Windlands Park Construction (building)	Park Special Revenue	-	1,000,000	-	-	-	1,000,000
Beal Park Phase II Design & Construction Documents	Park Special Revenue	-	850,000	-	-	-	850,000
Hogan Playground and Splash Pad	Park Special Revenue	-	8,500,000	-	-	-	8,500,000
Hogan Phase 2 Construction	Park Special Revenue	-	12,000,000	-	-	-	12,000,000
Hogan Phase 3 Design (one baseball quad)	Park Special Revenue	-	1,200,000	-	-	-	1,200,000
Land Acquisition for NW Regional Park (~125 acres)	Park Special Revenue	-	12,500,000	-	-	-	12,500,000
Dunagan Park Lighting	Park Special Revenue	-	-	600,000	-	-	600,000
MUGS Softball (lights one quad)	Sports Complex	-	-	2,000,000	-	-	2,000,000
Hogan Golf Course Pump Station (water treatment)	Sports Complex	-	-	330,000	-	-	330,000
Beal Park Phase II Construction (additional soccer fields, amphitheatre, playground)	Park Special Revenue	-	-	-	-	-	-
Windlands Baseball (turf and lights one quad)	Park Special Revenue	-	-	14,000,000	-	-	14,000,000
Hogan Phase 3 Construction	Park Special Revenue	-	-	3,000,000	-	-	3,000,000
Hogan Phase 4 Design (soccer fields, covered basketball courts)	Park Special Revenue	-	-	18,000,000	-	-	18,000,000
Reyes Phase 3 Design (third multipurpose field, playground, BMX area)	Park Special Revenue	-	-	750,000	-	-	750,000
Beal Phase 3 Design (east soccer fields)	Park Special Revenue	-	-	1,000,000	-	-	1,000,000
Astound Stadium New Artificial Turf	Park Special Revenue	-	-	700,000	-	-	700,000
Momentum Ballpark New Playgrounds	Sports Complex	-	-	1,000,000	-	-	1,000,000
SSC - Auxiliary Field Turf Replacement	Sports Complex	-	-	500,000	-	-	500,000
Hogan Phase 4 Construction	Sports Complex	-	-	-	4,000,000	-	4,000,000
Reyes Phase 3 Construction	Sports Complex	-	-	-	10,000,000	-	10,000,000
Beal Phase 3 Construction	Sports Complex	-	-	-	10,000,000	-	10,000,000
SSC - Seat Replacement Both Stadiums	Sports Complex	-	-	-	4,000,000	-	4,000,000
Butler Baseball	Sports Complex	-	-	-	-	1,750,000	1,750,000
Hogan Golf Course Pro Shop Design & Construction Documents	Sports Complex	-	-	-	-	-	-
COMMUNITY SERVICES SUBTOTAL		27,550,000	83,450,000	42,680,000	33,000,000	2,550,000	189,230,000

