

Updates to FY 2026 Proposed Budget

The proposed budget was presented to City Council on August 13, 2025. These items were amended in the proposed budget after this date.

- 1) Adjustment to Ad Valorem Revenue in General fund after receiving updated certified numbers from MCAD. Total increase to Ad Valorem Revenue \$734,095. The total increase to General Fund Operations will be \$734,095.

| | Original Proposed Budget | Updated Proposed Budget |
|--|---------------------------------|--------------------------------|
| <i>General Fund (Revenue) – Property Tax</i> | \$64,500,000 | \$65,234,095 |

CITY OF MIDLAND, TEXAS

Fiscal Year 2025-2026

Budget Cover Page

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$3,664,292 which is a 4.80 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 \$1,141,762.

Property Tax Rate Comparison

| Tax Rate | FY 2024-2025 | FY 2025-2026 |
|-----------------------------------|---------------------|---------------------|
| Adopted Tax Rate | .348662 | .347999 |
| No-New-Revenue Rate | .344045 | .336458 |
| Voter-Approval Tax Rate | .353201 | .354786 |
| Voter-Approval w/Increments | .36105 | .366479 |
| Interest & Sinking (Debt Service) | .058342 | .064451 |

Total debt obligation for City of Midland secured by property taxes: \$14,491,138

VISION

The City of Midland will be the premier and safest city in West Texas by providing world-class municipal services through operational excellence and a culture of innovation.



MISSION STATEMENT

Deliver exceptional services and promote a high quality of life and place for ALL our citizens.

Guiding Principles: I-FORCE



- Integrity
- Financial Stewardship
- Outstanding Service
- Respect
- Collaboration
- Excellence

The City of Midland acknowledges city staff for their contributions to this report

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Strategic Goals

The City of Midland's strategic plan is a roadmap for creating a prosperous and vibrant community. Together, we will achieve these goals and continue building a city that we are proud to call home.

1 Strong Economy with More Quality Jobs

1.1 Increase the Midland Sales Tax Base:

Develop strategies to expand the tax base by attracting businesses and supporting local commerce.

1.2 Enhance Visitor Revenue Opportunities:

Boost tourism through marketing and infrastructure improvements.

1.3 Continue Downtown and West Midland Redevelopment:

Promote revitalization efforts for a vibrant downtown.

1.3.1 Adopt a Holistic Approach to Address Barriers in Downtown Midland. Implement a comprehensive strategy to identify and address the challenges hindering infrastructure growth and new business development in Downtown Midland. This approach will focus on collaboration across departments, stakeholder engagement, and data-driven analysis to create long-term solutions.

1.3.2. Review and refine current code enforcement practices to better support redevelopment efforts in Downtown and South Midland. This includes evaluating existing policies, identifying areas for improvement, and ensuring enforcement strategies align with the city's vision for growth and revitalization.

1.3.3 Develop and implement diverse programming and entertainment initiatives to attract residents, businesses, and visitors to Downtown Midland. This will focus on creating vibrant events that support economic activity, cultural experiences, and community engagement.

1.4 Nurture Development Districts:

Establish key action plans honed to enhance Development Districts.

1.5 Grow the Core Business of Air Transportation:

Develop and transform the Midland airport system.

1.6 Diversify Midland’s Economy:

Support initiatives that diversify the local economy and enhance resilience.

1.6.1 Expand Sports Commerce and Tourism Opportunities. Identify, develop, and promote sports related commerce and tourism initiatives that attract regional and national events, support local businesses, and enhance Midland’s reputation as a premier destination for athletic activities and events.

1.7 Expand Opportunities and Programming for General and Small Business:

Foster the growth, retention, and expansion of local small businesses as well as business in general.

1.8 Improve Speed to Market for Citizens, Builders, Developers, and Contractors:

Reduce wait times for permit review/approval and inspection process of permitted work.

1.9 Establish Our Community as a Premier Destination for Retail and Entertainment:

Offer unique and compelling experiences that draw visitors, ultimately driving economic growth and community vibrancy, while increasing tourism and business development.

2

Set the Standard for a Safe and Secure City

2.1 Be the Safest City in West Texas:

Enhance public safety programs.

2.1.1 Foster meaningful community involvement with the Midland Police Department through ongoing outreach, partnerships, and transparent communication, while continuously adopting and integrating best practices from across the state and region to enhance public safety and trust.

2.2 Improve Pedestrian and Motorist Safety:

Invest in traffic management and infrastructure.

2.3 Implement Effective Code Enforcement Strategies:

Address nuisances to improve overall health and safety.

2.4 Revitalize Neighborhoods:

Utilize best practices to support the redevelopment of neighborhoods.

2.5 Enhance Animal Services:

Ensure the welfare of pets and wildlife in the city.

2.6 Grow and Retain Public Safety Resources:

Expand law enforcement presence as well as fire reduction and prevention programs while reducing attrition.

3 Quality of Life and Place

3.1 Enhance Community Engagement:

Champion innovative recreational, educational, and cultural programs that enrich residents' lives in partnership with the business community.

3.2 Foster Relationships with Foundations and Outside Businesses:

Collaborate to create world-class facilities and amenities.

3.3 Create an Attractive and Inclusive Living Environment:

Develop and enhance live, work, and play opportunities for our citizens.

3.3.1 Develop and support clear minimum requirements for quality of place amenities in new developments to ensure they contribute to a vibrant, attractive, and livable community that enhances the overall well-being of residents and supports sustainable growth.

3.4 Establish Beautification Programs:

Implement initiatives to make the community clean and bright.

3.4.1 Elevate the visual experience of high visibility areas.

3.5 Nurture and Promote a Healthy Community:

Increase healthy community living and education opportunities for citizens of all ages.

3.6 Build the Best Parks System in Our Region:

Offer diverse, accessible, and enjoyable green spaces, tournament-ready ball fields, safe playgrounds, and unique recreational opportunities that enhance the quality of life/quality of place for our community

4 Transparent & Consistent Communication

4.1 Set a Climate of Respect, Collaboration, and Team Spirit:

Cultivate a culture of openness and respect.

4.2 Enhance Communication Efficiency and Effectiveness:

Leverage and expand the use of technology to facilitate the exchange of information.

4.3 Elevate Internal Communication and Employee Engagement:

Strengthen information flow and collaboration among city staff.

4.4 Advance Two-Way Communication of Key Messages:

Engage effectively with external stakeholders; foster community engagement.

4.5 Strengthen Messaging Opportunities Through Various Media Outlets:

Communicate the city's achievements and initiatives.

5 Provide Sound Governance & Fiscal Management

5.1 Recruit and Retain a Skilled and Diverse Workforce:

Invest in talent and diversity; grow our local pipeline of skilled employees.

5.2 Enhance Citizen Experience:

Improve employee working conditions to better serve citizens.

5.3 Hone Public Servant Proficiency:

Cultivate a culture of professional growth, skilled mastery, and information exchange.

5.4 Implement Cutting-Edge Practices:

Harness automation and Artificial Intelligence technology for efficient resource utilization.

5.5 Promote a Well-Balanced Customer Service Philosophy:

Consistently deliver excellent service to residents.

5.6 Deliver Services Timely and Efficiently:

Prioritize continuous improvement.

5.7 Ensure Continued Financial Stability and Accountability:

Maintain financial transparency.

5.8 Deliver Effective and Efficient Processes:

Maximize value in procurement.

5.9 Ensure Reliability and Safety:

Maintain existing assets and develop new city asset opportunities, including parks and other facilities, with a standard of excellence.

5.10 Create a Work Environment that Supports Bleeding-Edge Practices:

Encourage bleeding-edge practice that then cultivates an environment where employees can learn from their experiences and improve processes; thus, becoming a learning organization.

6 Strengthen & Sustain Our Infrastructure

6.1 Provide Reliable and Sustainable Utilities:

Guarantee water supply and distribution systems security and longevity.

6.2 Enhance Infrastructure for Economic Growth:

Improve competitiveness through infrastructure investments that includes collaboration with neighboring jurisdictions and exemplary peer agencies.

6.3 Streamline and Consolidate City Facilities:

Create synergy for improved services.

6.4 Standardize Infrastructure Processes Across the City:

Ensure consistency, timeliness, and accountability in infrastructure development.

6.5 Implement a Funding Stream for Infrastructure:

Establish reliable funding for continual improvements.

6.5.1 Proactively identify, pursue, and maximize state, federal, and other funding sources to support Midland’s strategic initiatives and enhance the city’s financial sustainability.

6.6 Strategize for and Monitor City Growth:

Develop proactive responses to growth rather than reactive.

6.7 Develop and Implement Comprehensive Road Planning and Maintenance Initiatives:

Ensure safe and maintained roads for existing and new developing areas and main thoroughfares.

6.7.1 Review and evaluate emerging technologies to enhance the city’s long-term traffic plan, with a focus on improving pedestrian infrastructure and supporting multi-modal transportation options.

6.8 Empower Midland Through Smart and Secure Technology:

Modernize IT infrastructure, enhance cybersecurity, and implement innovative technologies, including AI-driven automation, to improve efficiency, connectivity, and access to digital services.



DRAFT

TO: Honorable Mayor and City Council

FROM: Tommy Gonzalez, City Manager

SUBJECT: 2025-2026 Budget

DATE: August 14, 2026

Honorable Mayor and Members of the City Council,

I am pleased to present the City of Midland's Proposed Budget for Fiscal Year 2025–2026, in accordance with the City Charter and Code of Ordinances. This balanced budget outlines our strategic direction for the fiscal year beginning October 1, 2025, and ending September 30, 2026. It reflects our continued commitment to responsible stewardship, sustainable growth, and the long-term success of our community.

The City's five-year financial forecasting model, coupled with a conservative budgeting approach, continues to yield strong results. I look forward to sharing more about how this model supports sound decision-making and long-term financial stability. Amid ongoing national uncertainty, Midland stands in a position of fiscal strength—thanks to the City Council's guidance and our focus on structural balance, cost recovery, and prudent spending. These principles ensure we can maintain services, invest in infrastructure, and manage risks without compromising our financial integrity.

This year's budget continues the City's cautious approach to revenue forecasting. We have initiated the establishment of a rate stabilization fund within the General Fund to prepare for potential fluctuations in the local economy, particularly those stemming from volatility in the oil and gas sector. While some events, like global pandemics, are unpredictable, others—such as the economic impacts of national elections and shifts in federal energy policy—are foreseeable. By incorporating multiple scenarios into our financial models, we position Midland to absorb potential shocks, sustain essential services, and stay the course on strategic priorities.

Despite inflationary pressures, the city has seen continued economic growth this year. Our financial strength was reaffirmed by recent credit ratings: AAA' from Fitch and 'Aa1' from Moody's. These ratings speak to our disciplined fiscal management, robust reserves, and stable economic foundation.

As Midland continues to grow, our responsibility to plan wisely grows with it. The FY2026 Proposed Budget reflects a commitment to doing more with less—keeping taxes low while prioritizing investments in public safety, infrastructure, water and sewer systems, and parks. This budget is not just about spending; it's about delivering measurable value to our residents.

In October 2023, the City Council adopted a five-year Strategic Plan to guide Midland's long-term progress, which was reviewed and updated in January 2025. The FY2026 budget is fully aligned with that plan, with a focus on the following priorities:

- Communication
- Economic Development
- High-Performing City Team
- Quality of Place
- Customer Service
- Fiscal Responsibility and Accountability
- Legislative Engagement
- Technology Improvements

This budget represents not just a financial plan, but a vision for an innovative, forward-thinking Midland—one that delivers results today while planning wisely for tomorrow.

2026 STRATEGIC GOALS

1. STRONG ECONOMY WITH MORE QUALITY JOBS

- Under Chapter 380, the City is facilitating development in key corridors. In FY 2024, the Downtown TIRZ was re-established in partnership with Midland College, Midland County, and the Hospital District—to fund enhancements including new downtown parking spaces as plans for the Omni Midland Hotel opening continue.
- In FY 2025, two additional TIRZ zones were approved: one surrounding the Scharbauer Sports Complex, and another near the growing commercial corridor at SH 191/SH 158. These aim to catalyze development around recreation and business hubs.
- Economic momentum continued: record sales tax revenues in FY 2024 and FY 2025 — with collections \$2 million above budget by April 2025 and tracking for the second highest year in history—contributing to strong General Fund performance.
- Passenger traffic at Midland International Air & Space Port has steadily risen, with Delta Airlines adding service in spring 2024, prompting increased capital budgeting in FY 2026 for terminal expansion and infrastructure.
- The opening of the largest Costco in Texas in 2025 reflects enhanced retail development and improved local consumer access.
- In concert with the Midland Development Corporation, the city is supporting job retention, talent attraction, and housing expansion to serve the growing workforce—already yielding hundreds of jobs and millions in capital investment.

2. SET THE STANDARD FOR A SAFE AND SECURE CITY

- Public safety investments continue in FY 2026: increased compensation for police and fire personnel; upgrades including new vehicles, laser scanners, body armor, and increased fire retirement contributions (from 22.2 % to 24.2 %).
- Vision Zero enforcement initiatives such as Operation Cruise Control and Intersection Intervention helped reduce traffic collisions and violent crime by approximately 10% since 2021, while citations and arrests increased proactive enforcement presence.
- City audit findings reached zero in FY 2024—a milestone not achieved in over three decades—demonstrating strong internal control and accountability.
- Animal Services expanded operations, including launching a pet pantry, and achieving a 19% increase in adoptions—bringing the return-to-owner rate to 11.5% despite navigating a shelter distemper outbreak.

3. QUALITY OF LIFE AND PLACE

- Parks and recreation continue to see significant investments: over \$12.3 million budgeted, including \$5.7 million for Master Plan updates and Beal, Reyes Mashburn Nelms improvements; technology upgrades at Momentum Bank Ball Park; and maintenance funding.
- Major asset projects include the 2025 groundbreaking for The Preserve at Midland Zoo (opening in 2027) and phased enhancements at Hogan Park Golf Course funded by a 2024 bond.
- Participation remains high in community programming such as Movies in the Park, and enhancements to dog parks and recreational centers showcase resident engagement.
- Midland County ranked ninth nationally for “Best Places for New Families” in 2025—highlighting family-friendly amenities, parks, and healthcare access.

4. TRANSPARENT AND CONSISTENT COMMUNICATION

- The City Manager’s Office has expanded staff in Strategic Communications, bringing initiatives such as SeeClickFix and AskJacky for public feedback and issue tracking.
- In early 2025, the Vision Midland interactive platform was launched. It presents a detailed, map-based view of city projects—ongoing, completed, and future—and strengthens transparency in managing the Capital Improvement Plan.
- Communications improvements include a Police2Citizen portal and interoperable public safety radio system, improving real-time information sharing and public trust. Additionally, the city’s website has gone through a major overhaul and update.

5. PROVIDE SOUND GOVERNANCE AND FISCAL MANAGEMENT

- Guided by the City Council, our conservative budgeting and five-year forecast practices continue to deliver stability and strategic insight into expenditures.

- FY 2024–2025 sales tax collections remain ahead of projections, supporting nearly \$3 million above forecast through July 2025 and contributing to a strong reserve position.
- We achieved zero audit findings in FY 2024 for the first time in two decades, reinforcing the city's commitment to transparency and fiscal discipline.
- A proactive bond issuance strategy was used to fund critical infrastructure—leveraging debt as a hedge against inflation and to deliver long-term returns

6. STRENGTHEN AND SUSTAIN OUR INFRASTRUCTURE

- Acquisition of Midland Freshwater Supply District assets has expanded water storage capacity, reduced costs, and improved reliability. The Northeast water system is complete, and wastewater upgrades are underway. The City leads the West Texas Water Partnership to support regional water planning.
- FY 2026 dedicates \$26 million to water and sewer infrastructure—\$6 million focused on replacement of aging mains, manhole rehabilitation, and underground extension projects. Remaining funding supports system expansion in growth corridors.
- Transportation infrastructure is prioritized with \$9.2 million for street maintenance, \$2.6 million for drainage improvement, and \$28.8 million from the 2025 Certificate of Obligation funding major projects such as:
 - Sinclair Backage Road (\$9 M)
 - Mockingbird Lane improvements (\$7.5 M)
 - Avalon and Briarwood corridor enhancements (\$4.5 M)
 - Wadley/Jal Draw multi use trail (\$2 M)
 - Public traffic signal and right of way projects (\$2.8 M)
 - Wadley road extension was moved up 4 years and we were able to secure \$6M from TxDOT.
 - Todd Road Overpass was moved up 6 years and we were able to secure \$26M from TxDOT.
 - Re-negotiated the CRMWD Contract for 2030 for 30 years with a possible 10-year extension for a 40-year agreement that will save the City of Midland well over \$100M dollars. The take or pay provision was removed that made these savings possible, the force majeure clause was also written more favorably for Midland, and the capital improvements are charged to us only when they benefit us – another significant savings for Midland.

These strategic goals—augmented by development results, robust revenue performance, and improved transparency—provide a clear and outcomes driven roadmap for Fiscal Year 2026 and beyond.

Again, this year's proposed FY2026 budget continues to reflect the conservative financial values of the City of Midland. For the third consecutive year, we are proposing a reduction in the property tax rate. Instead of adopting the maximum rate allowed by law, we've left money in the hands of our residents—further proof that we are prioritizing the financial well-being of Midland families. All of this is being done while continuing to invest heavily in our core service areas: water, roads, public safety, and parks.

One of the most pressing budget realities we are facing is the cost of public safety. Since 2017, public safety costs have tripled, while property tax revenue has not kept pace. For every \$1 increase in property tax revenue, public safety costs have grown by nearly \$3. This trend is unsustainable and highlights the need for a long-term funding solution. Overall, across the General Fund, expenditures are outpacing revenue by roughly a 2 to 1 margin when factoring in all departments, not just public safety. While public safety is the primary driver, other departments contribute to that overall imbalance, and it is something we will need to address going forward.

This year alone, \$99 million has been set aside for public safety. That includes a pay increase for firefighters. If you recall, we indicated we would work on pay for firefighters only after the firefighter retirement fund was adequately funded. That solution, a \$54 million cash infusion—allowed us to avoid a costly pension obligation bond and positioned us to strengthen recruitment and retention through improved compensation. While we are not including an additional pay increase for the police department in this year's budget, it is important to note that police compensation was significantly enhanced two budgets ago. Officers continue to benefit from that pay structure that was designed to improve long-term retention. This year's budget sees a police force that in the past had up to 45 vacant positions and currently has 17 vacancies that we believe will be zeroed out in the next 12-18 months.

The budget also addresses growing pressure in other areas—such as health insurance increases, equipment costs, and IT system improvements—all while maintaining a commitment to lean operations and limited government. Even as we absorb these cost increases, we've held the line on taxes and continue to take steps that reflect sound financial discipline. The gap between revenues and expenses is growing, with a projected 3.9% shortfall driven by expenditure rising at an annual average of 8.1%, compared to revenue growth of just 4.2%. Closing this gap will require careful, proactive planning going forward. We have already implemented solid practices that include cost recovery, fees that pay for services in other areas outside the property tax fund, removed subsidies that taxpayers funded, better collections, audits that produce revenue, state and federal funds utilized, partnerships with the private sector and with other governmental entities to close the funding gap. So, although we show a gap in future budget years, these practices help close that gap going forward. Another area of focus is Midland International Air and Space Port. We've increased airport fees to better reflect the cost of operations and capital improvements.

This budget continues the Council's direction of staying focused on the basics while using strategic foresight and strong financial stewardship. It is a budget that invests in public safety, infrastructure, and quality of life, all while reducing the tax burden and maintaining flexibility for future needs.

This proposed budget offers a plan that reflects our commitment to the city's future and its ongoing development.

As stated earlier, staff initiated the process of **establishing a rate stabilization fund** within the General Fund, and we are continuing to take a conservative approach to revenue estimates in this year’s budget. This level of caution is intentional, as we anticipated potential waves of layoffs within the oil and gas industry that could impact our local economy. While we can’t predict events like a global pandemic, we can and should plan for known variables, such as the economic ripple effects of broader shifts in national policy that can affect energy markets and local revenues. By layering in multiple scenarios into our forecast model, we ensure that Midland is positioned to absorb shocks, maintain essential services, and continue investing in strategic priorities—without overextending our resources.

This budget is about delivering value, not volume—**doing more with less** while thoughtfully planning.

FISCAL YEAR 2026 BUDGET HIGHLIGHTS

The proposed budget is based on a Property Tax Rate of 34.79 cents per \$100 of valuation –**This will be updated once the property tax certified estimates are received.**

| <i>General Fund</i> | <i>All Other Funds</i> |
|--|--|
| <p>Reorganization of Planning & Development with new Commercial Plans Examiner and Permit and Plans Coordinator.</p> <p>Update Comprehensive Plan.</p> | <p>A new Storm Drain Technician was added to Drainage Fund, while an additional Sanitation Driver and Equipment Operator were included with Sanitation’s budget</p> |
| <p>Parks Maintenance Specialist for additional park needs with Beal and Reyes Mashburn Nelms.</p> | <p>New Irrigation Technician for Sports Complex Maintenance</p> |
| <p>A Project Manager for Information Technology has been approved to assist in citywide and departmental technology services.</p> | <p>Rate increases approved in July 1, 2024 for Sanitation and Golf Course. Additional rate increase for Golf Course effective April 14th, 2025. Requested Water & Sewer rate increase, effective Oct 1, 2025.</p> |
| | <p>\$2M set aside for Park Maintenance from Parks Oil and Gas Fund</p> |
| | <p>An Assistant City Attorney and a Texas Public Information Act Specialist were requested to assist with ongoing public records requests.</p> |

ECONOMIC OUTLOOK¹

U.S. and Texas Economic Outlook

The U.S. economy is navigating a complex environment characterized by policy uncertainty, global trade tensions, and inflationary pressures. Although the new administration has taken executive actions, these measures are unlikely to significantly alter overall economic growth. Tariffs are fueling fears of higher prices throughout supply chains and ultimately for consumers. Despite these and other challenges around the world, the US economy is likely to continue to experience net growth. An uneven performance is to be expected, but over a multi-year forecast horizon growth is still forecast to occur.

Texas Performance and Outlook

Texas continues to outperform the national average, adding 192,100 nonfarm jobs in the year ending March 2025—a 1.4% increase, 0.2 percentage points above the national rate. Large-scale economic projects highlight investor confidence and support long-term growth. Examples include a \$429 million aircraft manufacturing facility in Fort Worth (creating over 400 jobs) and a \$470 million improvement to Houston’s William P. Hobby Airport.

However, Texas faces vulnerabilities due to its position as the nation’s top exporting state and its deep ties to global supply chains. In 2024, Texas imported \$397.2 billion (mainly from Mexico, Canada, and China) and exported \$455 billion. Proposed tariffs of up to 25% on most goods from Mexico and Canada could severely impact key sectors like energy, manufacturing, and agriculture. The state is projected to lose approximately \$45 billion in annual output and more than 360,000 jobs, while inflation could rise from 2.9% to 3.9%, costing the average household over \$1,500 annually.

Regional Trends: Midland and the Permian Basin

The Midland Economic Index declined slightly to 118.8 in February 2025, down from 119.6 a year earlier. Consequently, the energy sector fell by 1.1%, healthcare by 7.7%, real estate by 3.0%, and hospitality by 0.9%. Meanwhile, financial services and retail grew by 5.7% and 2.7%, respectively. Furthermore, oil prices dropped to \$71.53 per barrel in February 2025 (down from \$77.25 in 2024), and rig counts decreased to 304 (from 313).

Despite declines in some sectors, Midland’s seasonally adjusted employment rose 1.77% to 126,500 jobs, and its unemployment rate fell to 2.45% in 2024, well below the national average of 4.1%. Sales tax receipts reached an all-time high in March 2025.

Airline enplanements increased 5.6% year-over-year in January 2025, while hotel receipts grew by 12.2% in February 2025.

Despite trade and policy headwinds, strong consumer activity in travel and hospitality suggests rising confidence. Continued investment in infrastructure and manufacturing points to a resilient long-term trajectory for Texas, even as global trade dynamics and tariffs present significant risks.

Looking Ahead

The City of Midland, like all communities, faces real cost pressures—but our disciplined financial approach enables us to meet these challenges head-on. This budget reflects strategic decisions that prioritize sustainability, quality of life, and value to residents.

GENERAL FUND – Sustaining Core Services

The General Fund is the primary fund of the City, used to manage resources for essential governmental services. These include police, fire, street maintenance, health department activities, parks and recreation, code compliance, building inspections, and most administrative functions such as administrative services, finance, purchasing, and information systems.

For the 2025-2026 fiscal year, the proposed General Fund budget is \$187,458,359. This amount is \$11.1 million, or 6.3% higher than the FY 2025 adopted budget, and represents a balanced budget for the upcoming fiscal period.

At the end of fiscal year 2025, the General Fund's unappropriated fund balance, which helps maintain bond ratings and supports self-insurance, disaster recovery, and responses to major economic or regulatory changes, is projected to be \$97.8 million. This equals roughly a 50% reserve.

Revenue Overview

The proposed FY 2026 budget includes a property tax rate of 34.79 (proposed rate) cents per \$100 valuation. This rate is split into two components: 28.35 cents for maintenance and operations and 6.45 cents for debt service. The total rate is expected to generate approximately \$64.5 million in revenue for the General Fund and \$14.6 million for debt service. This represents an increase of \$2.2 million from the previous year's budget, \$1.4 million for maintenance and operations, and \$800,000 for debt service.

General Fund revenues are anticipated to rise by \$11.1 million, or 6.3% higher compared to the 2025 adopted budget. The three largest sources of total revenue are:

Property tax: 34%

Sales tax: 35%

Franchise fees, other taxes, and various fees: 31%

Expenditure Overview

As previously noted, City Management is dedicated to both maintaining and enhancing public service levels while supporting ongoing expansion and growth. In alignment with the Strategic Plan, budgets have been reviewed and strategically adjusted, leading to the addition of key positions throughout the city:

For **Development Services**, a Commercial Planner and Permit and Plans Coordinator were added to further extend services of Planning and Permitting to the citizens, including technology improvements and further efficiencies.

One additional Human Resource Benefits Leave associate will join **Human Resources and Development** to improve employee services and assist with all city provided employee benefits

One new position in the **Information Technology Services Department**, the IT Project Manager, will provide guidance and leadership for city technology projects.

One position has been added in **the Parks and Recreation Department**. The Maintenance Specialist will join the Parks team, while maintaining the additional park areas and renovations recently underway or completed.

A Civil Engineer position was created for placement in the **Engineering Department** but would provide oversight on all city and departmental projects. This position is for the more experienced candidate with the required certifications.

For the current fiscal year, employees are budgeted for a 2.0% cost of living increase for managers, directors, and all other non-sworn staff. Non-sworn personnel will also receive a 2% merit pay increase. Sworn employees are budgeted for a 2% cost of living increase, with sworn fire employees receiving an additional 2%, resulting in a 4% cola increase for sworn firefighters. All sworn will continue to receive their annual step increases on their hire anniversary.

Other key priorities for this year's General Fund budget include maintaining and improving street infrastructure.

Below is a summary of the General Fund Proposed Budget for FY 2026 by category:

| General Fund by Category | 2024 Actuals | 2025 Budget | 2026 Proposed | Difference | Variance |
|--------------------------|--------------------|--------------------|--------------------|-------------------|-------------|
| Personnel | 108,256,258 | 114,423,722 | 122,711,028 | 8,287,306 | 7.2% |
| Operational Expenses | 4,348,786 | 3,996,963 | 4,345,907 | 348,944 | 8.7% |
| Maint. Equipment | 5,216,453 | 5,651,346 | 5,870,489 | 219,143 | 3.9% |
| Maint. Structures | 520,505 | 645,677 | 612,097 | (33,580) | -5.2% |
| Capital & Other Uses | 22,546,318 | 8,810,971 | 8,111,703 | (699,268) | -7.9% |
| Contractual Services | 36,805,319 | 42,811,023 | 45,807,135 | 2,996,112 | 7.0% |
| Total | 177,693,640 | 176,339,702 | 187,458,359 | 11,118,657 | 6.3% |

DEBT SERVICE FUND

Revenue Overview

The Debt Service portion of the property tax is scheduled to be 6.5 cents per \$100 valuation. This is estimated to bring in \$14.6 million, which is an increase of approximately \$2.2 million over 2025.

Expenditure Overview

Debt service principal and interest budget increased by \$2.2 million over the FY 2025 adopted budget.

Fund Balance

The Restricted Fund Balance is estimated to be \$1.1 million at the end of FY 2025.

HOTEL/MOTEL FUND

Revenue Overview

The hotel/motel tax estimate for FY 2026 is proposed at \$7 million, holding the budget flat from FY 2025. Hotel/motel tax revenue has been trending back up after the significant drop in 2020 and 2021. Citywide events have picked up, especially the sporting events that spur overnight hotel stays. The

forecast for FY 2026 revenue is optimistic but conservative, 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 \$1,924,000 which includes funding for the Star-Spangled Salute and the Sports and Entertainment Grant. The subgrants for outside organizations are \$1,100,400 in grants for 21 organizations.

The management contract with the Midland Chamber for the Bush Convention Center is funded at \$1,422,000, the full requested amount. Additionally, a \$625,738 budget is set for the Centennial Park Conservancy to provide park maintenance.

Finally, there is a transfer to the debt service fund for the Midland Convention Center which was originally funded with the 2016 Certificate of Obligation. Last year Finance had the opportunity to refund this bond, saving interest and reducing the annual expense to \$1,565,975.

Fund Balance

At the end of FY 2024, the ending restricted fund balance was \$19 million. The projected Fund Balance at the end of FY 2025 is \$19 million. It is Management's policy to retain three years of debt service payments, totaling \$4.7 million of fund balance. This leaves an available fund balance of \$15.3 million.

WATER AND SEWER FUND

Revenue Overview

Recent water and sewer rate studies projected the necessity to increase rates in FY2025, with an escalator for 2% increase to the fee schedule annually. Rates had not increased since 2018, which is a stark contrast to the sharp increase in the costs of construction, materials and operating supplies. Recent increases in maintenance and operations costs of expanded water system and related debt have also added an element to the rate equation.

Total revenues amounted to \$98.4 million. Budgeted water revenue increased by \$3 million from the prior year to \$69 million, and wastewater revenue increased to \$20 million, up from \$19 million in FY 2025. Both exceeded budget at the end of FY 2024 with water sales at \$3.3 million and wastewater revenue by \$831,600.

Expenditure Overview

Total expenditure increased by approximately \$5.2 million.

- Personnel costs are proposed at \$11.3 million, an increase of \$671,300 from the previous year.
- Operating Expenses are budgeted at \$7.3 million, 12% higher than FY2025.

- Contractual expenses are proposed at \$32.6 million, a decrease from FY2025 of approximately \$880,000 or 2.6%.

Debt Service is budgeted at \$20.8 million which includes the debt for purchase of the Midland Freshwater Supply District #1 assets.

The transfer to the General Fund is proposed at \$12.5 million, up from \$9.9 million in FY2025, and includes general fund service charges and franchise fees. Franchise Fee's increased by one percentage point.

Capital expenditure is budgeted at \$6.0 million: funds are for water and sewer infrastructure improvements in conjunction with the five-year capital improvement plan.

- Replace 50 manholes in wastewater system
- Replace the annual amount of 4" iron water mains
- Annual utility extension and taps program

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 \$24.3 million dollars. At the end of FY 2024, the Water and Sewer fund had an unrestricted net position of \$40 million. The department estimates this balance to be \$40 million at the end of FY 2025.

SANITATION FUND

Revenue Overview

Recent Sanitation rate studies projected the necessity to increase rates during the current FY2025 budget year. Budgeted revenues for Garbage Collection in FY 2026 increased by \$1 million, or 6.25% factoring in an escalator and population growth.

The budgeted revenue for Litter Abatement Fee will increase by \$1.00 for FY2026, estimating an annual total of \$250,000. This increase will allow for additional staffing to address litter clean up needs.

Expenditure Overview

Total expenditures were increased by \$3.1 million from the 2025 adopted budget, proposing appropriations of \$32.0 million for FY 2026. A CO was issued during 2024 supplying \$20 million for Sanitation to fund capital expenditure needs. The debt service payment is included in the total expenses reported above, totaling \$1.4 million.

Net Position:

Unrestricted net position at the end of FY 2024 was \$13.4 million and is projected to be \$13.5 million by the end of 2025. The closure/post-closure liability is approximately \$23.8 million.

AIRPORT FUND

Revenue Overview

For the FY 2026 proposed budget, total budgeted revenue is estimated at \$27.8 million, which is an increase of 84% over FY2025. The Airport rates were recently shown to be approximately a decade behind other comparable cities, and rate negotiations with the airline corporations occurred during FY

2025 to update the provisions provided to the Midland Airport. The Airport continues to experience increased activity due to the strength and growth in the economy.

Expenditure Overview

Total FY 2026 proposed expenditures are \$27.8 million which includes \$8.3 million dollars of capital infrastructure projects to expand facility access and parking for passengers and employees.

Net Position:

At the end of FY 2024, the Airport had an unrestricted net position of \$48.6 million. The department estimates this balance to be \$48.6 million at the end of 2025.

PARKS OIL & GAS SPECIAL PURPOSE FUND

Revenue Overview:

Total revenues are budgeted at \$8.2 million for FY 2026. After several years of increasing revenue, there was a decrease of \$6 million. Consultants indicate the wells will begin to deplete during this time resulting in decreased production. The budget is therefore conservative due to the uncertain nature of the oil revenues supplying this fund.

Expenditure Overview

Total expenditures are budgeted at \$8.2 million for FY 2026, with \$5.7 million of this set aside for park-related capital projects. Additionally, \$2 million will be utilized for park maintenance

Fund Balance:

Following the close of FY 2024, fund balance was \$58 million. The projection for the end of FY 2025 is \$1 million. The City was able to utilize the remaining fund balance to settle the Firefighter retirement fund, which has remained unfunded financial strain for the last two decades.

GOLF COURSE FUND

Revenue Overview:

Total revenues are budgeted at \$4.9 million for FY 2026 which is an increase of \$647,834 from the previous year. A comprehensive study was carried out over the golf course, resulting in increased fees for all golf activities effective during FY 2025. These additional fees are necessary for the debt service payment of CO's issued for improvements.

Expenditure Overview

As a balanced budget, total expenditures for the Golf Course are budgeted at \$4.9 million for FY 2026; an increase of 15% from FY2025. This increase is due to debt service payment of \$781,900 for CO bonds issued for large scale golf course improvements.

Fund Balance:

Following the close of FY 2024, the unrestricted net position of \$562,960. It is approximated the fund will have \$1.0 million at the end of 2025.

SCHARBAUER SPORTS COMPLEX FUND

Revenue Overview

Operating revenue is budgeted at \$3.7 million for FY 2026, which includes revenue from operations of \$1.6 million and appropriation from net position of \$2.1 million to provide a balanced budget. The increase in operational revenue is \$139,944 or 9.3%. Revenue opportunities are increasing as new fields are becoming available for rental.

Expenditure Overview

Total budgeted expenditure is \$3.7 million which is a decrease from the previous year of approximately \$460,820. The fund was budgeted conservatively due to nature of Fund Balance.

Fund Balance:

At the end of FY 2024, the fund held \$11.1 million in unrestricted fund balance. The projection for the end of FY 2025 is \$9.1 million.

GARAGE FUND

Revenue Overview

Total revenues for the Garage Fund are proposed at \$32 million, an increase of \$1.1 million over the FY 2025 adopted budget. 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

Current year budgeted expenditure has increased over 2025 by \$1.1 million. The budget for capital vehicles and equipment totals \$18.2 million, \$3.1 million over last year's budget. Total expenditure is \$32 million.

Net Position:

At the end of FY 2024, the Garage Fund's unrestricted net position was \$13 million. The FY 2025 projected ending fund balance is expected to be \$13 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 \$17.3 million, with no increase from FY2025.
- The Risk Management Fund has a revenue budget of \$7.8 million for the FY 2026 fiscal year, which includes workers compensation and general liability revenue.

Expenditure Overview:

- The Employee Benefit Fund expenditures are budgeted at \$17.3 million, and include a 10% increase for Medical, Drug, and Dental Claims

- Risk Management Expenditures are budgeted at \$7.8 million, which includes workers' compensation and general liability operations, and 13 personnel salaries and benefits. This is an increase of 11.8% over the previous year due to insurance premium increases.

Fund Balance:

- Employee Benefits fund balance is currently \$14 million.
- The fund balance of the Risk Management Fund is \$4.5 million.

TECHNOLOGY FUND

Revenue Overview:

The Technology fund revenue is budgeted at \$10.8 million for FY 2026. 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.

Expenditure Overview:

The expenditure budgeted for the Technology Fund total \$10.8 million, which is an increase from the prior year of \$1.6 million. This increase demonstrates the increase in demand for technology across the City to continue to provide the best services possible to the community, but also the inflated costs of software renewals.

Net Position

The unrestricted net position of the Technology Fund was estimated to be \$818,600 at the end of 2024.

In Conclusion:

Thank you for your continued leadership and support. This proposed budget reflects not only our shared priorities, but also the City's commitment to long-term planning, responsible spending, and delivering high-quality services that matter to our citizens.

We know the challenges ahead—rising costs, evolving infrastructure needs, and an ever-changing economic landscape. But we also know Midland is well-positioned because of the intentional decisions we've made together.

This budget is about continuing that momentum. It's about investing in what works, fixing what doesn't, and staying focused on making Midland a place people are proud to live, work, and raise a family.

I look forward to working with each of you to keep delivering results for our community in the year ahead.

Respectfully,

Tommy Gonzalez
City Manager

NOTES:

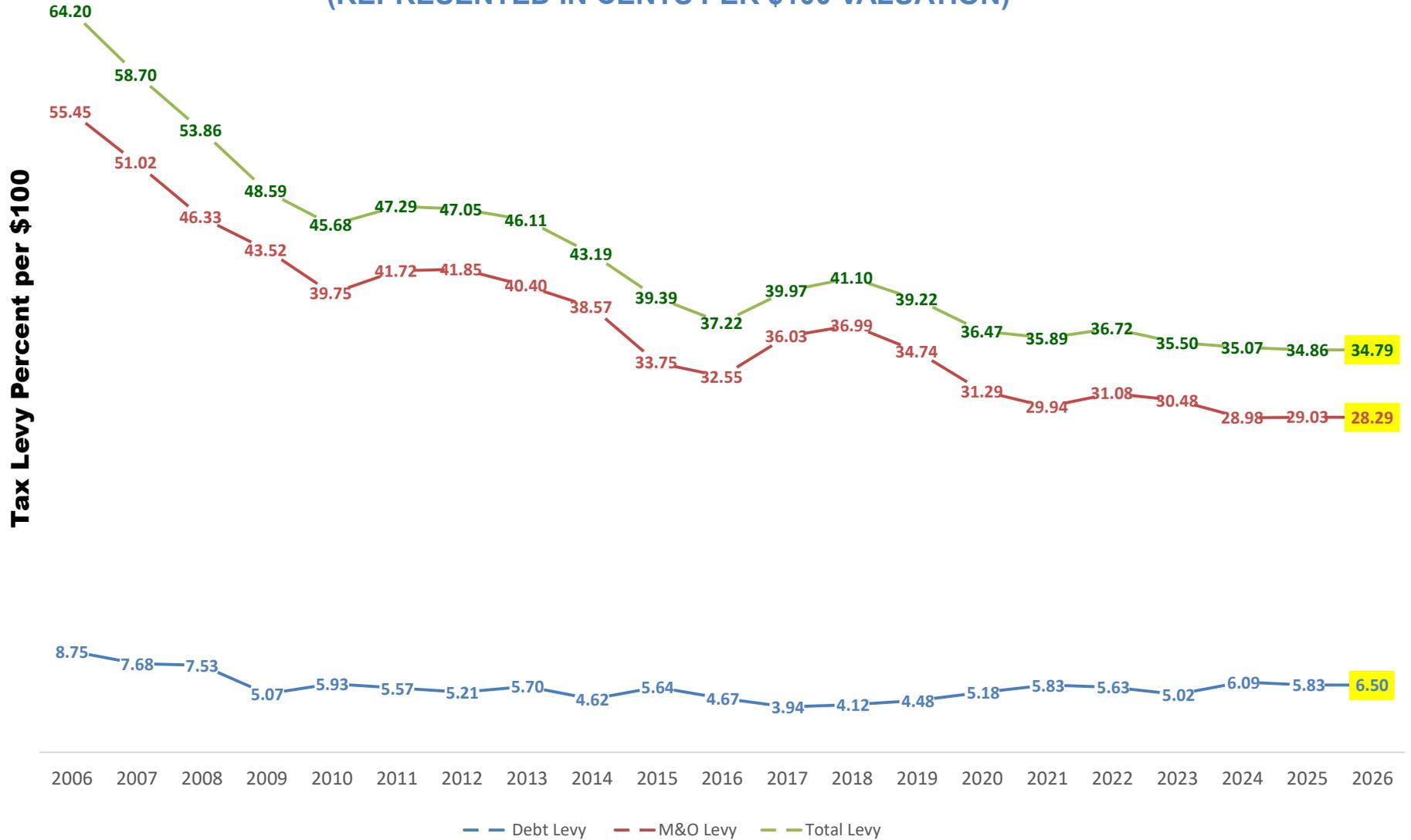
In Compliance with the Texas Local Government Code Sec. 140.0045:

- 1) During FY 2024, \$32,812.25 was spent on lobbyist contracts. The budget for FY 2026 is \$0.
- 2) During FY 2024, \$77,235.89 was spent on notices required by law to be published in the newspaper. The anticipated budget for this purpose in FY 2026 is \$86,895.

HISTORICAL TAX LEVY

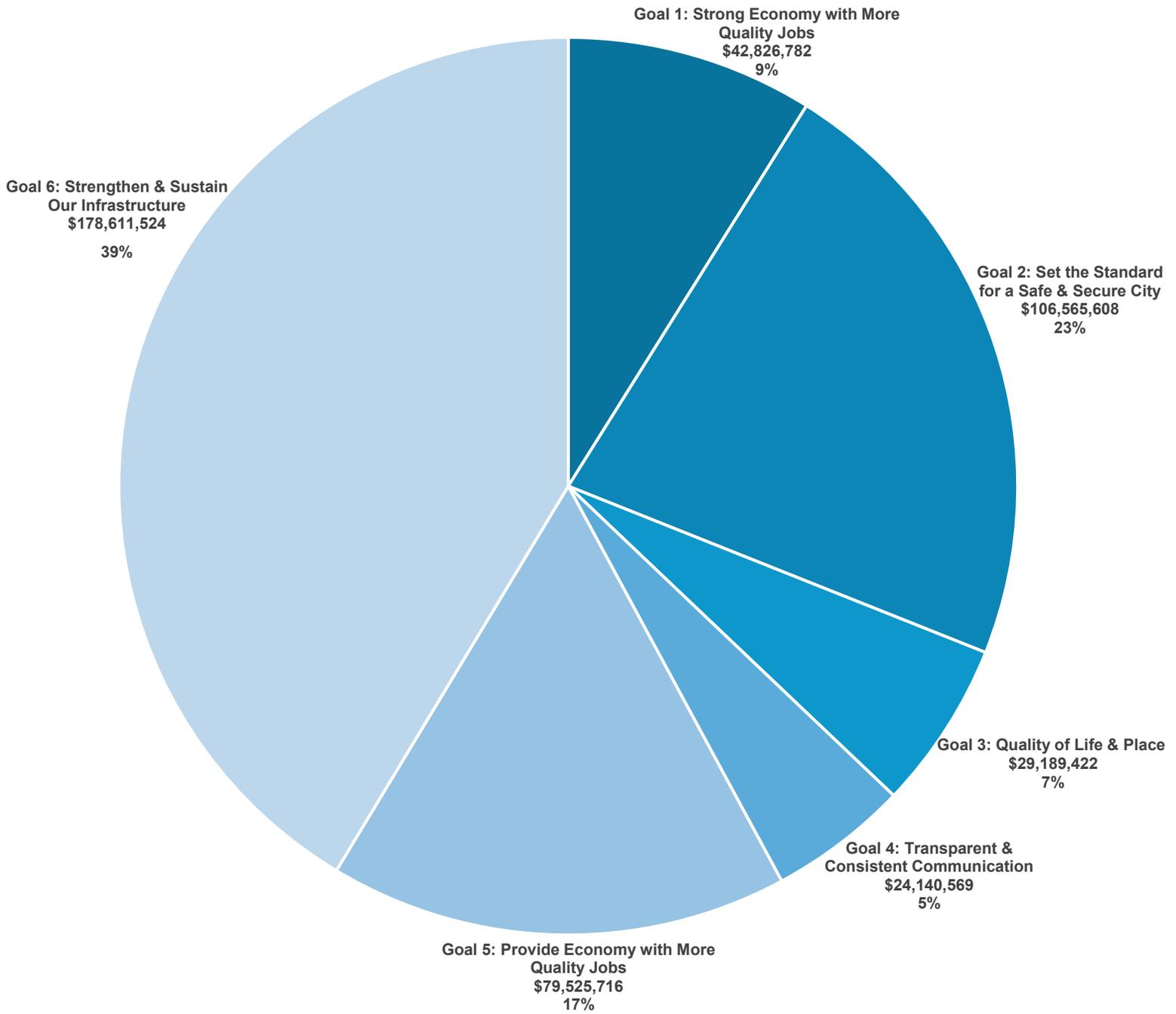
FY2006 TO FY2026

(REPRESENTED IN CENTS PER \$100 VALUATION)



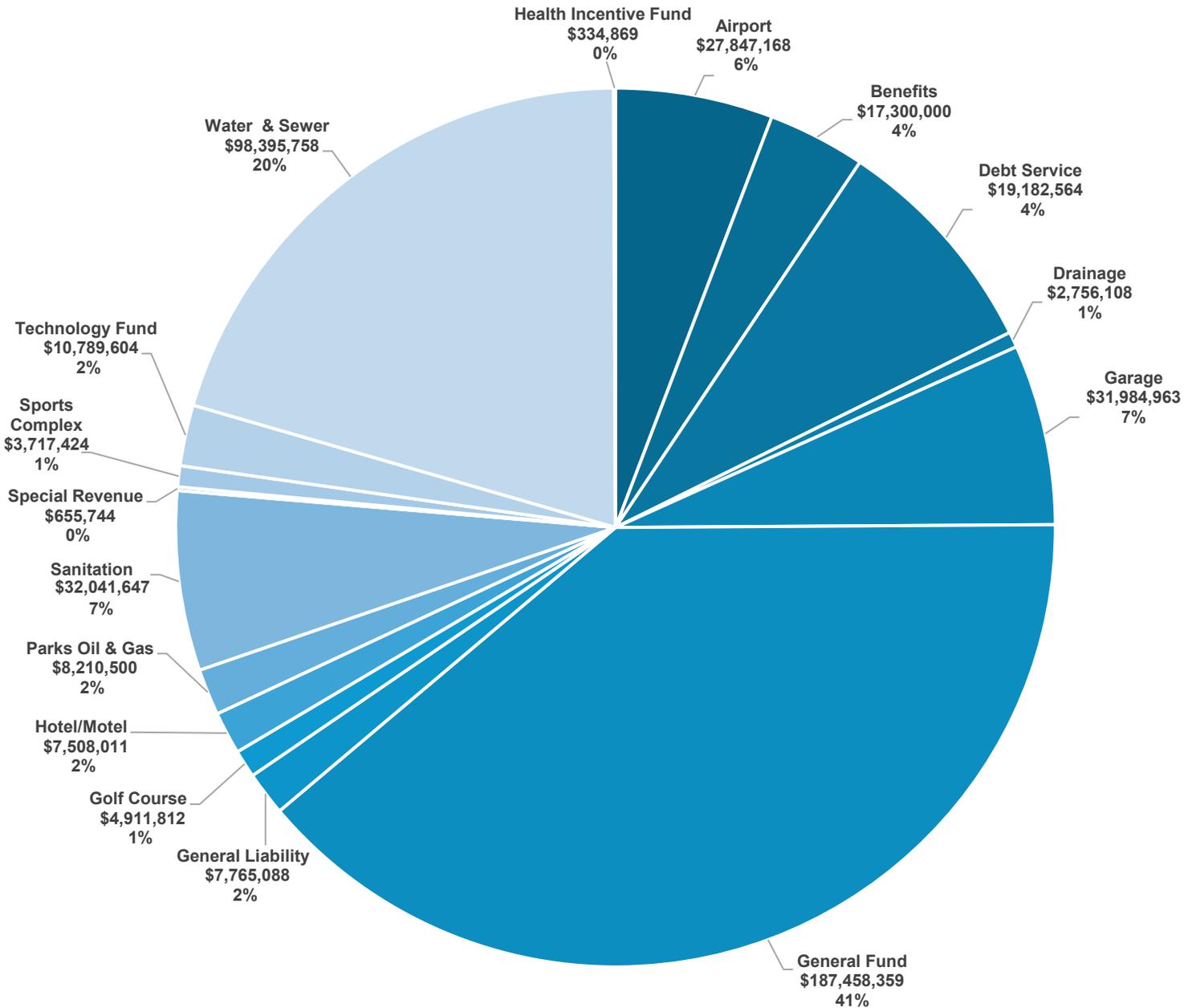
2026 ALL FUND EXPENDITURES BY GOAL

ALL FUND BUDGET: **\$461M**



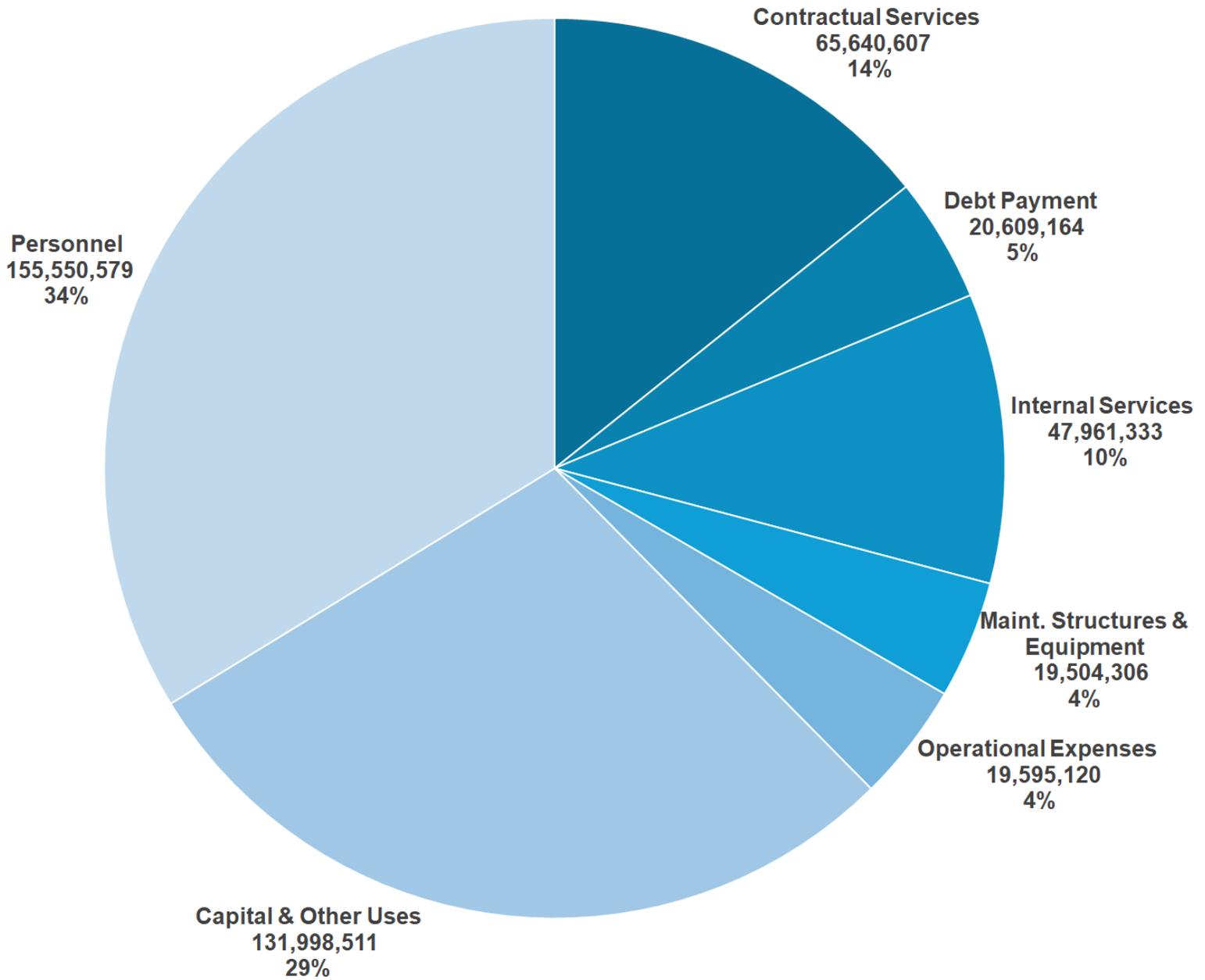
2026 BUDGET BY FUND

ALL FUND BUDGET: \$461M



2025 ALL FUND EXPENDITURES BY TYPE

ALL FUND BUDGET: **\$461M**



General Fund Summary

| | FY2024 Actuals | FY2025 Budget | FY2026 Proposed | Difference | Variance |
|-------------------------|----------------|----------------|-----------------|---------------|----------|
| General Fund - Revenues | \$ 178,540,836 | \$ 176,339,702 | \$ 187,458,359 | \$ 11,118,657 | 6.3% |
| General Fund - Expenses | \$ 177,693,641 | \$ 176,339,702 | \$ 187,458,359 | \$ 11,118,657 | 6.3% |
| Surplus/(Deficit) | 847,195 | - | - | - | - |

General Fund Expenses

| Department | FY2024 Actuals | FY2025 Budget | FY2026 Proposed | Difference | Variance |
|--|-----------------------|-----------------------|-----------------------|----------------------|-------------|
| Goal 1 Development Services | \$ 5,315,669 | \$ 6,797,835 | \$ 7,471,603 | \$ 673,768 | 9.9% |
| Goal 2 Fire Department | 46,434,691 | 46,931,349 | 49,628,101 | \$ 2,696,752 | 5.7% |
| Municipal Court | 2,325,901 | 2,922,561 | 3,140,172 | 217,612 | 7.4% |
| Police Department | 40,571,162 | 41,859,897 | 45,816,886 | 3,956,990 | 9.5% |
| Animal Services | 2,625,685 | 3,139,400 | 3,507,627 | 368,226 | 11.7% |
| Health Services | 3,011,254 | 3,771,904 | 3,817,078 | 45,174 | 1.2% |
| Goal 3 Parks & Recreation | 10,368,498 | 11,292,024 | 12,349,686 | 1,057,662 | 9.4% |
| Goal 4 Strategic Comm. | 564,205 | 746,010 | 845,979 | 99,969 | 13.4% |
| ITSD | 12,107,862 | 12,044,732 | 12,504,985 | 460,253 | 3.8% |
| Goal 5 Human Resources and Dev. | 1,672,094 | 2,094,091 | 2,139,103 | 45,012 | 2.1% |
| City Manager | 2,043,080 | 1,397,668 | 1,550,629 | 152,961 | 10.9% |
| City Governance Office | 782,013 | 961,887 | 1,055,690 | 93,803 | 9.8% |
| Council | 33,491 | 71,350 | 54,643 | (16,707) | -23.4% |
| Finance | 2,543,032 | 2,984,224 | 2,886,349 | (97,875) | -3.3% |
| General Services | 5,410,380 | 4,988,004 | 5,430,134 | 442,130 | 8.9% |
| Legal | 1,366,424 | 1,451,599 | 1,608,315 | 156,716 | 10.8% |
| Non-Departmental | 15,278,336 | 7,862,946 | 7,415,933 | (447,013) | -5.7% |
| Goal 6 Engineering | 25,239,865 | 25,022,222 | 26,235,446 | 1,213,224 | 4.8% |
| Expense Total | \$ 177,693,641 | \$ 176,339,702 | \$ 187,458,359 | \$ 11,118,657 | 6.3% |

Enterprise Funds

| Fund | FY2024 Actuals | FY2025 Budget | FY2026 Proposed | Difference | Variance |
|-------------------------|----------------|---------------|-----------------|-------------|----------|
| Water & Sewer - Revenue | 109,539,547 | 93,151,000 | 98,395,758 | 5,244,758 | 5.6% |
| Water & Sewer - Expense | 86,105,566 | 93,151,000 | 98,395,758 | 5,244,758 | 5.6% |
| Surplus/(Deficit) | 23,433,981 | - | - | - | - |
| Solid Waste - Revenue | 40,485,777 | 28,941,757 | 32,041,647 | 3,099,890 | 10.7% |
| Solid Waste - Expense | 27,023,029 | 28,941,757 | 32,041,647 | 3,099,890 | 10.7% |
| Surplus/(Deficit) | 13,462,749 | - | - | - | - |
| Airport - Revenue | 22,676,800 | 15,161,540 | 27,847,168 | 12,685,628 | 83.7% |
| Airport - Expense | 27,488,905 | 15,161,540 | 27,847,168 | 12,685,628 | 83.7% |
| Surplus/(Deficit) | (4,812,105) | - | - | - | - |
| Drainage - Revenue | 2,587,035 | 4,126,231 | 2,756,108 | (1,370,123) | -33.2% |
| Drainage - Expense | 2,009,173 | 4,126,231 | 2,756,108 | (1,370,123) | -33.2% |
| Surplus/(Deficit) | 577,862 | - | - | - | - |

Internal Service Funds

| Fund | FY2024 Actuals | FY2025 Budget | FY2026 Proposed | Difference | Variance |
|---------------------------------|----------------|---------------|-----------------|------------|----------|
| Benefits - Revenue | 18,279,033 | 17,300,000 | 17,300,000 | - | 0.0% |
| Benefits - Expense | 12,567,661 | 17,300,000 | 17,300,000 | - | 0.0% |
| Surplus/(Deficit) | 5,711,372 | - | - | - | - |
| General Liability - Revenue | 4,653,838 | 6,945,608 | 7,765,088 | 819,480 | 11.8% |
| General Liability - Expense | 5,195,374 | 6,945,608 | 7,765,088 | 819,480 | 11.8% |
| Surplus/(Deficit) | (541,536) | - | - | - | - |
| Garage - Revenue | 27,613,334 | 30,838,583 | 31,984,963 | 1,146,380 | 3.7% |
| Garage - Expense | 29,342,031 | 30,838,583 | 31,984,963 | 1,146,380 | 3.7% |
| Surplus/(Deficit) | (1,728,697) | - | - | - | - |
| Technology Fund - Revenue | 6,749,265 | 9,217,178 | 10,789,604 | 1,572,426 | 17.1% |
| Technology Fund - Expense | 7,716,964 | 9,217,178 | 10,789,604 | 1,572,426 | 17.1% |
| Surplus/(Deficit) | (967,699) | - | - | - | - |
| Health Incentive Fund - Revenue | - | 334,869 | 334,869 | - | 0.0% |
| Health Incentive Fund - Expense | - | - | 334,869 | 334,869 | 100.0% |
| Surplus/(Deficit) | - | 334,869 | - | (334,869) | -100% |

Special Revenue Funds

| Fund | FY2024 Actuals | FY2025 Budget | FY2026 Proposed | Difference | Variance |
|-------------------------------|----------------|---------------|-----------------|--------------|----------|
| Hotel/Motel - Revenue | 8,657,119 | 7,510,000 | 7,508,011 | (1,989) | 0.0% |
| Hotel/Motel - Expense | 6,699,864 | 7,510,000 | 7,508,011 | (1,989) | 0.0% |
| Surplus/(Deficit) | 1,957,255 | - | - | - | - |
| Golf Course - Revenue | 3,887,406 | 4,263,979 | 4,911,812 | 647,833 | 15.2% |
| Golf Course - Expense | 3,373,862 | 4,263,979 | 4,911,812 | 647,833 | 15.2% |
| Surplus/(Deficit) | 513,544 | - | - | - | - |
| Sports Complex - Revenue | 2,071,182 | 4,178,242 | 3,717,424 | (460,818) | -11.0% |
| Sports Complex - Expense | 3,657,092 | 4,178,242 | 3,717,424 | (460,818) | -11.0% |
| Surplus/(Deficit) | (1,585,910) | - | - | - | - |
| Parks Oil & Gas - Revenue | 13,639,054 | 21,003,832 | 8,210,500 | (12,793,332) | -60.9% |
| Parks Oil & Gas - Expense | 17,870,133 | 21,003,832 | 8,210,500 | (12,793,332) | -60.9% |
| Surplus/(Deficit) | (4,231,079) | - | - | - | - |
| Other Special Rev - Revenue | 1,371,394 | 693,650 | 655,744 | (37,906) | -5.5% |
| Other Special Rev - Expense | 957,299 | 693,650 | 655,744 | (37,906) | -5.5% |
| Surplus/(Deficit) | 414,095 | - | - | - | - |
| Debt Service, Govt - Revenue | 14,527,247 | 14,742,860 | 19,182,564 | 4,439,705 | 30.1% |
| Debt Service, Govt - Expense | 14,343,048 | 14,742,860 | 19,182,564 | 4,439,705 | 30.1% |
| Surplus/(Deficit) | 184,199 | - | - | - | - |
| Debt Service, Water - Revenue | 19,256,220 | 19,898,160 | 20,789,331 | 891,171 | 4.5% |
| Debt Service, Water - Expense | 14,979,376 | 19,898,160 | 20,789,331 | 891,171 | 4.5% |
| Surplus/(Deficit) | 4,276,844 | - | - | - | - |
| All City - Revenue Total | 474,535,088 | 454,312,320 | 460,859,619 | 6,547,299 | 1.4% |
| All City - Expense Total | 437,023,017 | 454,312,320 | 460,859,619 | 6,547,299 | 1.4% |
| Surplus/(Deficit) | 37,512,070 | - | - | - | - |

| Goal 1 | Department | FY 2024 | FY 2025 | FY 2026 | YoY Difference |
|--------|----------------------|-----------|-----------|-----------|----------------|
| | Airport | 34 | 34 | 36 | 2 |
| | Development Services | 46 | 55 | 54 | -1 |
| | Total | 80 | 89 | 90 | 1 |

| Goal 2 | Department | FY 2024 | FY 2025 | FY 2026 | YoY Difference |
|--------------|-------------------|------------|------------|----------|----------------|
| | Fire Department | 275 | 275 | 275 | 0 |
| | Animal & Health | 54 | 59 | 59 | 0 |
| | Municipal Court | 23 | 24 | 24 | 0 |
| | Police Department | 257 | 259 | 259 | 0 |
| Total | 609 | 617 | 617 | 0 | |

| Goal 3 | Department | FY 2024 | FY 2025 | FY 2026 | YoY Difference |
|--------------|--------------------|-----------|-----------|----------|----------------|
| | Parks & Recreation | 46 | 48 | 48 | 0 |
| | Sports Complex | 16 | 16 | 16 | 0 |
| | Parks & Recreation | 10 | 10 | 11 | 1 |
| Total | 72 | 74 | 75 | 1 | |

| Goal 4 | Department | FY 2024 | FY 2025 | FY 2026 | YoY Difference |
|--------------|-------------------------|-----------|-----------|----------|----------------|
| | ITSD | 66 | 72 | 73 | 1 |
| | Strategic Communication | 5 | 6 | 6 | 0 |
| Total | 71 | 78 | 79 | 1 | |

| Goal 5 | Department | FY 2024 | FY 2025 | FY 2026 | YoY Difference |
|--------------|-------------------------------|------------|------------|----------|----------------|
| | Human Resources & Development | 13 | 17 | 18 | 1 |
| | City Manager | 5 | 5 | 6 | 1 |
| | City Governance Office | 5 | 6 | 6 | 0 |
| | Council | 7 | 7 | 7 | 0 |
| | Finance | 18 | 20 | 20 | 0 |
| | General Services | 44 | 44 | 44 | 0 |
| | Legal | 12 | 13 | 15 | 2 |
| | Non-Departmental | 1 | 3 | 3 | 0 |
| Total | 105 | 115 | 119 | 4 | |

| Goal 6 | Department | FY 2024 | FY 2025 | FY 2026 | YoY Difference |
|--------------|-------------|------------|------------|-----------|----------------|
| | Engineering | 83 | 82 | 86 | 4 |
| | Drainage | 2 | 2 | 3 | 1 |
| | Sanitation | 82 | 84 | 90 | 6 |
| | Water | 127 | 125 | 125 | 0 |
| Total | 294 | 293 | 304 | 11 | |

| | FY 2024 | FY 2025 | FY 2026 | YoY Difference |
|--------------------|-------------|-------------|-------------|----------------|
| Grand Total | 1231 | 1266 | 1284 | 18 |

General Fund Summary

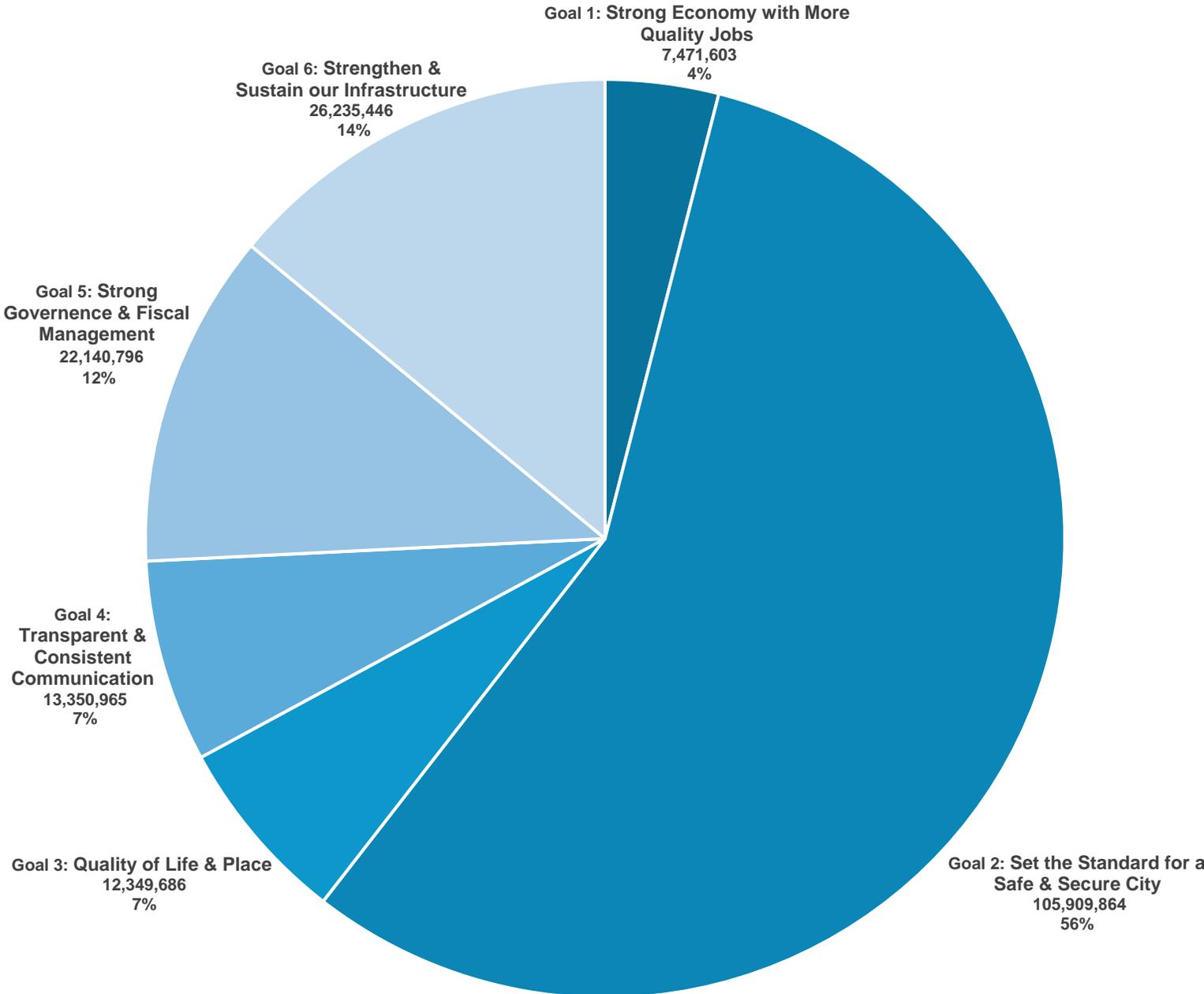
| | FY2024 Actuals | FY2025 Budget | FY2026 Proposed | Difference | Variance |
|-------------------------|----------------|----------------|-----------------|---------------|----------|
| General Fund - Revenues | \$ 178,540,836 | \$ 176,339,702 | \$ 187,458,359 | \$ 11,118,657 | 6.3% |
| General Fund - Expenses | \$ 177,693,641 | \$ 176,339,702 | \$ 187,458,359 | \$ 11,118,657 | 6.3% |
| Surplus/(Deficit) | 847,195 | - | - | - | - |

General Fund Expenses

| Department | FY2024 Actuals | FY2025 Budget | FY2026 Proposed | Difference | Variance |
|--|-----------------------|-----------------------|-----------------------|----------------------|-------------|
| Goal 1 Development Serv. | \$ 5,315,669 | \$ 6,797,835 | \$ 7,471,603 | \$ 673,768 | 9.9% |
| Goal 2 Fire Department | 46,434,691 | 46,931,349 | 49,628,101 | \$ 2,696,752 | 5.7% |
| Municipal Court | 2,325,901 | 2,922,561 | 3,188,237 | 265,677 | 9.1% |
| Police Department | 40,571,162 | 41,859,897 | 45,816,886 | 3,956,990 | 9.5% |
| Animal Services | 2,625,685 | 3,139,400 | 3,507,627 | 368,226 | 11.7% |
| Health Services | 3,011,254 | 3,771,904 | 3,817,078 | 45,174 | 1.2% |
| Goal 3 Parks & Recreation | 10,368,498 | 11,292,024 | 12,349,686 | 1,057,662 | 9.4% |
| Goal 4 Strategic Comm. | 564,205 | 746,010 | 845,979 | 99,969 | 13.4% |
| ITSD | 12,107,862 | 12,044,732 | 12,504,985 | 460,253 | 3.8% |
| Goal 5 Human Resources and Dev. | 1,672,094 | 2,094,091 | 2,139,103 | 45,012 | 2.1% |
| City Manager | 2,043,080 | 1,397,668 | 1,550,629 | 152,961 | 10.9% |
| City Governance Office | 782,013 | 961,887 | 1,117,695 | 155,808 | 16.2% |
| Council | 33,491 | 71,350 | 54,643 | (16,707) | -23.4% |
| Finance | 2,543,032 | 2,984,224 | 2,886,349 | (97,875) | -3.3% |
| General Services | 5,410,380 | 4,988,004 | 5,430,134 | 442,130 | 8.9% |
| Legal | 1,366,424 | 1,451,599 | 1,608,315 | 156,716 | 10.8% |
| Non-Departmental | 15,278,336 | 7,862,946 | 7,305,863 | (557,083) | -7.1% |
| Goal 6 Engineering | 25,239,865 | 25,022,222 | 26,235,446 | 1,213,224 | 4.8% |
| Expense Total | \$ 177,693,641 | \$ 176,339,702 | \$ 187,458,359 | \$ 11,118,657 | 6.3% |

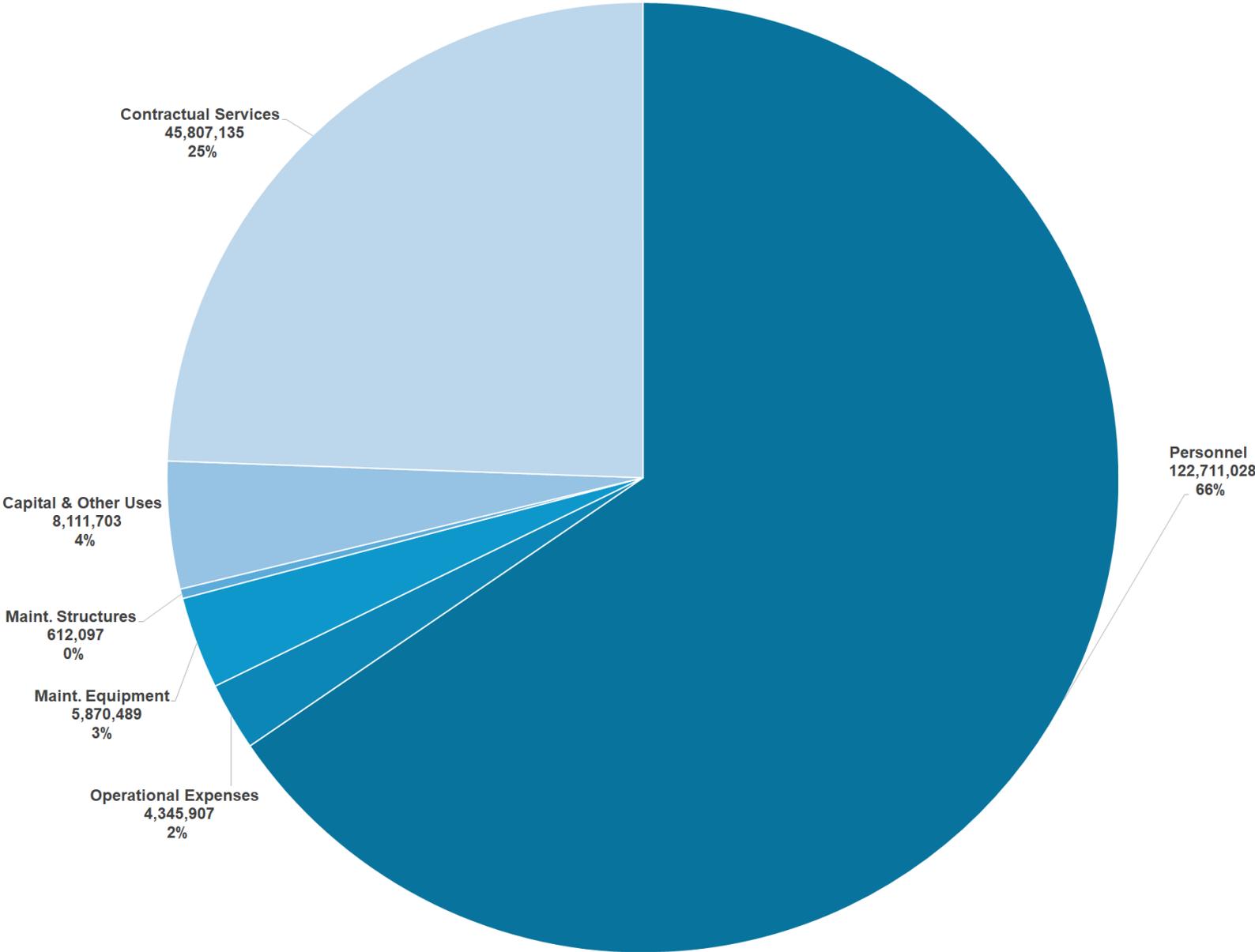
2026 GENERAL FUND EXPENDITURES BY GOAL

GENERAL FUND BUDGET: \$187M



2026 GENERAL FUND EXPENDITURES BY TYPE

GENERAL FUND BUDGET: \$187M



| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|--------------|--------------|----------------------|----------------------|----------|------------|
| 4001005 City Manager Revenue | | | | | | |
| 40890-Miscellaneous | 8,800 | 9,585 | 0 | 0 | 0.00% | 0 |
| 44367-Midland Development Corp | 379,813 | 444,960 | 427,383 | 534,114 | 24.97% | 106,731 |
| 45825-Hotel/Motel Fund | 65,309 | 30,420 | 30,992 | 29,719 | -4.11% | -1,273 |
| 45830-Water & Sewer Fund | 1,713,892 | 1,978,330 | 2,183,913 | 3,584,510 | 64.13% | 1,400,597 |
| 45835-Drainage Fund | 31,443 | 37,067 | 45,104 | 73,273 | 62.45% | 28,169 |
| 45840-Sanitation Fund | 788,830 | 845,230 | 1,335,347 | 2,005,902 | 50.22% | 670,555 |
| 45850-Golf Course Fund | 271,334 | 283,951 | 365,994 | 459,644 | 25.59% | 93,650 |
| 45870-Airport Operation Fund | 1,024,229 | 4,931,828 | 5,397,587 | 6,016,100 | 11.46% | 618,513 |
| 45872-Scharbauer Sports Complex Fund | 936,098 | 645,295 | 623,681 | 325,753 | -47.77% | -297,928 |
| 45875-Garage | 691,865 | 578,896 | 625,424 | 1,077,381 | 72.26% | 451,957 |
| 45876-Risk Management | 36,408 | 60,777 | 82,660 | 137,815 | 66.73% | 55,155 |
| 45877-Employee Benefit | 9,547 | 17,676 | 19,348 | 51,698 | 167.20% | 32,350 |
| 45878-Technology | 9,739 | 15,342 | 42,678 | 70,567 | 65.35% | 27,889 |
| Total | 5,967,307 | 9,879,357 | 11,180,111 | 14,366,476 | 28.50% | 3,186,365 |
| 4001015 Legal Revenue | | | | | | |
| 40890-Miscellaneous | 559 | 1,284 | 0 | 0 | 0.00% | 0 |
| Total | 559 | 1,284 | 0 | 0 | 0.00% | 0 |
| 4001020 City Secretary Revenue | | | | | | |
| 40730-Beer License | 64,170 | 59,660 | 60,000 | 60,000 | 0.00% | 0 |
| 40885-Passport Processing Fee | 0 | 1 | 0 | 0 | 0.00% | 0 |
| 40890-Miscellaneous | 6,381 | 140 | 0 | 0 | 0.00% | 0 |
| 48050-Cash Over Or Short | 2 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 70,553 | 59,801 | 60,000 | 60,000 | 0.00% | 0 |
| 4001030 Communication Information Services Revenue | | | | | | |
| 44365-Midland Emer Comm Distr | 110,864 | 110,864 | 108,000 | 110,000 | 1.85% | 2,000 |
| 48480-Reimbursement Of Budget Exp | 750 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 111,614 | 110,864 | 108,000 | 110,000 | 1.85% | 2,000 |
| 4001035 Finance Revenue | | | | | | |
| 48490-Unclassified | 4,016 | 3,952 | 0 | 0 | 0.00% | 0 |
| Total | 4,016 | 3,952 | 0 | 0 | 0.00% | 0 |

SECTION: GENERAL FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|------------------|------------------|----------------------|----------------------|--------------|---------------|
| 4001040 Facility & Fleet | | | | | | |
| 46010-Parking Lot | 39,564 | 39,564 | 40,000 | 40,000 | 0.00% | 0 |
| 46190-Miscellaneous Rentals | 28,982 | 1,452 | 50,000 | 50,000 | 0.00% | 0 |
| 49150-Recvr-Damages To City Property | 80,544 | 45,892 | 0 | 0 | 0.00% | 0 |
| Total | 149,090 | 86,908 | 90,000 | 90,000 | 0.00% | 0 |
| 4001075 Development Services Revenue | | | | | | |
| 40500-Permits | 1,666,362 | 3,505,014 | 3,500,000 | 3,500,000 | 0.00% | 0 |
| 40515-Temporary Storage Permits | 0 | 0 | 500 | 500 | 0.00% | 0 |
| 40560-Demolition Permits | -22,240 | 42,025 | 10,000 | 10,000 | 0.00% | 0 |
| 40590-Temporary Sign Permits | 150 | 100 | 2,500 | 2,500 | 0.00% | 0 |
| 40656-Mobile Vendors | 8,100 | 9,500 | 5,000 | 8,000 | 60.00% | 3,000 |
| 40700-Oil & Gas Drilling Permits | 232,000 | 321,900 | 300,000 | 304,704 | 1.57% | 4,704 |
| 40800-Planning Fees | 149,126 | 143,564 | 130,000 | 140,000 | 7.69% | 10,000 |
| 40820-Const. Board of Appeals | 500 | 0 | 1,000 | 1,000 | 0.00% | 0 |
| 40840-Lot Deposits | 44,400 | 29,200 | 10,000 | 20,000 | 100.00% | 10,000 |
| 40841-Vacation Fee | 48,427 | 155,815 | 35,000 | 40,000 | 14.29% | 5,000 |
| 44950-Lot Clearing(Mowing & Demoltn) | 29,753 | 52,539 | 50,000 | 50,000 | 0.00% | 0 |
| 47005-Government Contributions | 0 | 58,500 | 0 | 0 | 0.00% | 0 |
| 47200-Civic Contributions | 0 | 57,156 | 0 | 0 | 0.00% | 0 |
| 48050-Cash Over Or Short | 52 | -514 | 0 | 0 | 0.00% | 0 |
| Total | 2,156,630 | 4,374,798 | 4,044,000 | 4,076,704 | 0.81% | 32,704 |

SECTION: GENERAL FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--------------------------------------|---------------|---------------|----------------------|----------------------|-----------------|----------------|
| 4001080 Engineering Revenue | | | | | | |
| 40570-Work On Public Property | -40,915 | 8,445 | 3,000 | 3,000 | 0.00% | 0 |
| 40600-Public Right-Of-Way Use Fees | 10,550 | 9,075 | 5,000 | 329,028 | 6480.56% | 324,028 |
| 44910-Paving Cuts | 0 | 0 | 5,000 | 5,000 | 0.00% | 0 |
| 44915-Signage Fees | 12,500 | 29,500 | 15,000 | 20,000 | 33.33% | 5,000 |
| 44920-Paving Assessments | 524 | 0 | 0 | 0 | 0.00% | 0 |
| 49150-Recvr-Damages To City Property | 8,851 | 0 | 0 | 0 | 0.00% | 0 |
| Total | -8,491 | 47,020 | 28,000 | 357,028 | 1175.10% | 329,028 |
| 4001090 Community Service | | | | | | |
| 40652-Food Service & Retail Food | 155,492 | 0 | 0 | 0 | 0.00% | 0 |
| 40654-Daycare Permits | 5,700 | 0 | 0 | 0 | 0.00% | 0 |
| 40656-Mobile Vendors | 30,205 | 0 | 0 | 0 | 0.00% | 0 |
| 40658-Temporary Health Permits | 5,930 | 0 | 0 | 0 | 0.00% | 0 |
| 40670-Swimming Pool Permits | 14,500 | 0 | 0 | 0 | 0.00% | 0 |
| 40672-Farmers Market Permits | 200 | 6,710 | 0 | 0 | 0.00% | 0 |
| 40695-Misc Health - Septics | 66,270 | 0 | 0 | 0 | 0.00% | 0 |
| 40696-Septic Re-inspection | 125 | 50 | 0 | 0 | 0.00% | 0 |
| 40900-Pet Licenses | 10,137 | 500 | 0 | 0 | 0.00% | 0 |
| 40910-Impoundment Fees | 11,805 | 325 | 0 | 0 | 0.00% | 0 |
| 40920-Adoption Fees | 48,025 | 1,121 | 0 | 0 | 0.00% | 0 |
| 40925-Microchipping | 504 | 0 | 0 | 0 | 0.00% | 0 |
| 40930-Pick-Up Fees | 6,647 | 90 | 0 | 0 | 0.00% | 0 |
| 40940-Euthanasia Fees | 650 | 0 | 0 | 0 | 0.00% | 0 |
| 40950-Boarding Fees | 5,125 | 330 | 0 | 0 | 0.00% | 0 |
| 41000-Spay/Neuter Program | 6 | 0 | 0 | 0 | 0.00% | 0 |
| 41040-Animal Svcs Discounts Provided | 130 | 0 | 0 | 0 | 0.00% | 0 |
| 41090-Miscellaneous | 4,636 | 0 | 0 | 0 | 0.00% | 0 |
| 42110-Showmobile | 18,413 | 19,348 | 20,000 | 20,000 | 0.00% | 0 |
| 42200-Pools - Rentals & Fees | 240,709 | 261,509 | 250,000 | 260,000 | 4.00% | 10,000 |
| 42210-Facilities Rental - Other | 134,270 | 192,262 | 135,000 | 252,760 | 87.23% | 117,760 |
| 42250-Recreation Fees | 20,645 | 24,098 | 21,000 | 21,000 | 0.00% | 0 |
| 42260-Concessions | 89,714 | 77,328 | 85,000 | 85,000 | 0.00% | 0 |
| 44050-Health Dept Services | 224,109 | 0 | 0 | 0 | 0.00% | 0 |

SECTION: GENERAL FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-------------------------------------|------------------|----------------|----------------------|----------------------|---------------|----------------|
| 44054-Pregnancy Test | 870 | 0 | 0 | 0 | 0.00% | 0 |
| 44056-V. D. Test | 4,010 | 0 | 0 | 0 | 0.00% | 0 |
| 44057-HIV Testing | 3,610 | 0 | 0 | 0 | 0.00% | 0 |
| 44059-Flu Shots-Adult | 1,000 | 0 | 0 | 0 | 0.00% | 0 |
| 44060-Immunizations | 12,520 | 0 | 0 | 0 | 0.00% | 0 |
| 44063-Hepatitis B Vaccine-Adult | 18,365 | 0 | 0 | 0 | 0.00% | 0 |
| 44064-Misc Health Revenue | 403 | 0 | 0 | 0 | 0.00% | 0 |
| 44066-T. B. Testing | 4,990 | 0 | 0 | 0 | 0.00% | 0 |
| 44067-Adult Immunizations | 27,950 | 0 | 0 | 0 | 0.00% | 0 |
| 44073-Clinical Visit | 140 | 0 | 0 | 0 | 0.00% | 0 |
| 44962-Tdh Immunization Pi | 36,130 | 0 | 0 | 0 | 0.00% | 0 |
| 47024-State Contr-Health Dept | 611,202 | 0 | 0 | 0 | 0.00% | 0 |
| 47025-MAC Claim-Health Dept | 59,835 | 0 | 0 | 0 | 0.00% | 0 |
| 47080-COVID Grant Revenue | 173,518 | 0 | 0 | 0 | 0.00% | 0 |
| 47200-Civic Contributions | 10,000 | 0 | 0 | 0 | 0.00% | 0 |
| 48050-Cash Over Or Short | 250 | -120 | 0 | 0 | 0.00% | 0 |
| Total | 2,058,741 | 583,783 | 511,000 | 638,760 | 25.00% | 127,760 |
| 4001110 Police Revenue | | | | | | |
| 40740-Taxi & Peddler Permits | 1,395 | 1,483 | 1,000 | 1,000 | 0.00% | 0 |
| 40845-Alarm Permit Fees | 91,816 | 105,089 | 90,000 | 90,000 | 0.00% | 0 |
| 40890-Miscellaneous | 3,243 | 2,018 | 0 | 0 | 0.00% | 0 |
| 41100-Municipal Court Receipts | 2,307,369 | 2,467,910 | 2,400,000 | 2,500,000 | 4.17% | 100,000 |
| 41102-Municipal Court -CVE fines | 24,492 | 17,204 | 0 | 0 | 0.00% | 0 |
| 41105-Muni Court-Child Safety | 2,428 | 4,895 | 4,500 | 4,500 | 0.00% | 0 |
| 41112-Local Municipal Court Jury | 1,037 | 1,215 | 0 | 0 | 0.00% | 0 |
| 41120-Report Copies | 4,170 | 4,565 | 0 | 0 | 0.00% | 0 |
| 42210-Facilities Rental - Other | 425 | 1,775 | 0 | 0 | 0.00% | 0 |
| 44315-Arrest Fees | 0 | 0 | 5,000 | 5,000 | 0.00% | 0 |
| 44930-Airport Security Services | 11,370 | 0 | 0 | 0 | 0.00% | 0 |
| 44940-Storage Of Impounded Vehicles | 248,973 | 91,775 | 100,000 | 100,000 | 0.00% | 0 |
| 46000-Parking Permits | 3,043 | 2,857 | 3,000 | 3,000 | 0.00% | 0 |

SECTION: GENERAL FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|------------------|------------------|----------------------|----------------------|--------------|----------------|
| 47005-Government Contributions | 20,000 | 0 | 50,000 | 50,000 | 0.00% | 0 |
| 47026-Govt Contr-H.I.D.T.A. Grant | 119,886 | 157,663 | 100,000 | 100,000 | 0.00% | 0 |
| 48050-Cash Over Or Short | -3,078 | -569 | 0 | 0 | 0.00% | 0 |
| 48480-Reimbursement Of Budget Exp | 136,287 | 98,433 | 0 | 0 | 0.00% | 0 |
| 48490-Unclassified | 1,475 | 2,044 | 0 | 0 | 0.00% | 0 |
| 49045-Sale Of Minor Equipment | 8,450 | 500 | 0 | 0 | 0.00% | 0 |
| 49155-Legal Restitution | 4,840 | 20,450 | 0 | 0 | 0.00% | 0 |
| Total | 2,987,621 | 2,979,308 | 2,753,500 | 2,853,500 | 3.63% | 100,000 |
| 4001115 Fire Department Revenue | | | | | | |
| 40652-Food Service & Retail Food | 0 | 167,483 | 165,000 | 180,000 | 9.09% | 15,000 |
| 40654-Daycare Permits | 0 | 5,600 | 5,500 | 6,700 | 21.82% | 1,200 |
| 40656-Mobile Vendors | 0 | 37,892 | 30,000 | 42,000 | 40.00% | 12,000 |
| 40658-Temporary Health Permits | 0 | 8,430 | 6,000 | 6,500 | 8.33% | 500 |
| 40670-Swimming Pool Permits | 0 | 17,420 | 15,000 | 15,000 | 0.00% | 0 |
| 40672-Farmers Market Permits | 0 | 6,110 | 1,500 | 2,000 | 33.33% | 500 |
| 40680-Re-inspection Fee | 0 | 2,940 | 0 | 0 | 0.00% | 0 |
| 40695-Misc Health - Septics | 0 | 68,796 | 65,000 | 70,000 | 7.69% | 5,000 |
| 40696-Septic Re-inspection | 0 | 50 | 150 | 300 | 100.00% | 150 |
| 40890-Miscellaneous | 0 | 1,843 | 0 | 0 | 0.00% | 0 |
| 40900-Pet Licenses | 0 | 11,943 | 25,000 | 25,000 | 0.00% | 0 |
| 40910-Impoundment Fees | 0 | 12,226 | 2,000 | 2,000 | 0.00% | 0 |

SECTION: GENERAL FUND

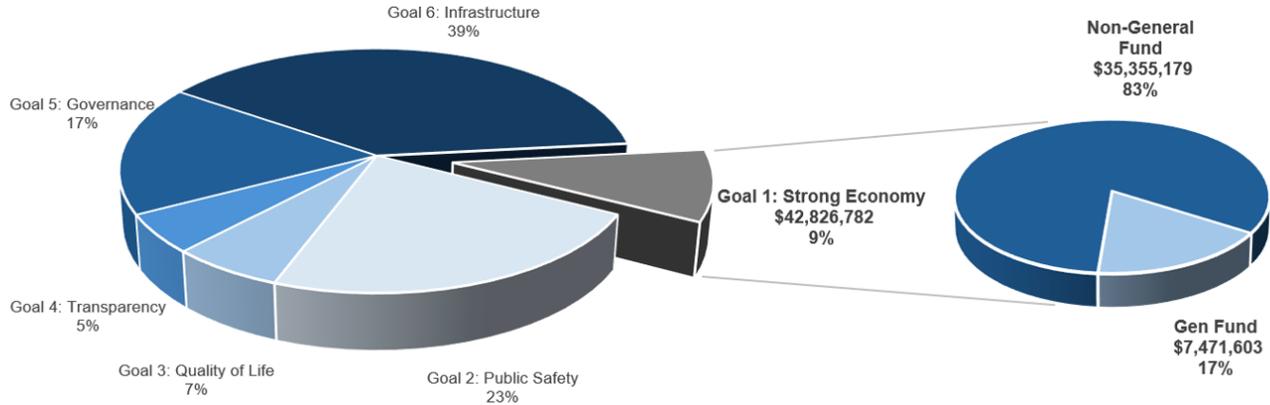
| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--------------------------------------|------------------|------------------|----------------------|----------------------|---------------|------------------|
| 40920-Adoption Fees | 0 | 44,043 | 36,050 | 36,050 | 0.00% | 0 |
| 40925-Microchipping | 0 | 16 | 2,000 | 2,000 | 0.00% | 0 |
| 40930-Pick-Up Fees | 0 | 6,364 | 2,000 | 2,000 | 0.00% | 0 |
| 40940-Euthanasia Fees | 0 | 0 | 100 | 100 | 0.00% | 0 |
| 40950-Boarding Fees | 0 | 6,983 | 5,000 | 5,000 | 0.00% | 0 |
| 40960-Quarrantine Fees | 0 | 0 | 200 | 200 | 0.00% | 0 |
| 40980-Permits (Wild Animal) | 0 | 0 | 250 | 250 | 0.00% | 0 |
| 40990-Dip | 0 | 0 | 200 | 200 | 0.00% | 0 |
| 41000-Spay/Neuter Program | 0 | 0 | 30,000 | 30,000 | 0.00% | 0 |
| 41020-Cremations | 0 | 200 | 0 | 0 | 0.00% | 0 |
| 41040-Animal Svcs Discounts Provided | 0 | 17,704 | 12,000 | 12,000 | 0.00% | 0 |
| 41090-Miscellaneous | 0 | 3,500 | 1,500 | 1,500 | 0.00% | 0 |
| 42200-Pools - Rentals & Fees | 0 | 38,340 | 0 | 0 | 0.00% | 0 |
| 44050-Health Dept Services | 0 | 297,042 | 250,000 | 275,000 | 10.00% | 25,000 |
| 44054-Pregnancy Test | 0 | 745 | 0 | 1,200 | 0.00% | 1,200 |
| 44056-V. D. Test | 0 | 6,520 | 4,000 | 6,000 | 50.00% | 2,000 |
| 44057-HIV Testing | 0 | 5,790 | 4,000 | 0 | -100.00% | -4,000 |
| 44059-Flu Shots-Adult | 0 | 570 | 1,250 | 1,000 | -20.00% | -250 |
| 44060-Immunizations | 0 | 1,130 | 13,000 | 3,000 | -76.92% | -10,000 |
| 44063-Hepatitis B Vaccine-Adult | 0 | 46,886 | 30,000 | 50,000 | 66.67% | 20,000 |
| 44064-Misc Health Revenue | 0 | 429 | 500 | 500 | 0.00% | 0 |
| 44066-T. B. Testing | 0 | 3,945 | 5,000 | 5,000 | 0.00% | 0 |
| 44067-Adult Immunizations | 0 | 25,465 | 28,000 | 28,000 | 0.00% | 0 |
| 44073-Clinical Visit | 0 | 305 | 250 | 250 | 0.00% | 0 |
| 44100-Ambulance Revenue | 8,134,290 | 8,675,464 | 8,000,000 | 9,500,000 | 18.75% | 1,500,000 |
| 44103-Uncollectible Ambulance Chgs | -3,971,310 | -3,349,318 | -3,000,000 | -2,000,000 | -33.33% | 1,000,000 |
| 44115-Fire Training Revenue | 0 | 3,550 | 0 | 0 | 0.00% | 0 |
| 44962-Tdh Immunization Pi | 0 | 68,970 | 33,000 | 33,000 | 0.00% | 0 |
| 47005-Government Contributions | 83,510 | 0 | 0 | 0 | 0.00% | 0 |
| 47024-State Contr-Health Dept | 0 | 1,098,614 | 625,000 | 620,000 | -0.80% | -5,000 |
| 47025-MAC Claim-Health Dept | 0 | 70,036 | 60,000 | 60,000 | 0.00% | 0 |
| 48050-Cash Over Or Short | 0 | 144 | 0 | 0 | 0.00% | 0 |
| 49150-Recvr-Damages To City Property | 22,825 | -1,273 | 0 | 0 | 0.00% | 0 |
| Total | 4,269,315 | 7,412,899 | 6,458,450 | 9,021,750 | 39.69% | 2,563,300 |

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|--------------------|--------------------|----------------------|----------------------|--------------|-------------------|
| 4001150 General Fund Non Departmental Revenue | | | | | | |
| 40010-Ad Valorem Current | 57,019,377 | 60,036,544 | 63,130,200 | 64,500,000 | 2.17% | 1,369,800 |
| 40020-Ad Valorem Delinquent | 394,505 | 414,785 | 400,000 | 400,000 | 0.00% | 0 |
| 40025-Ad Valorem Prior Year Reversal | -15,581 | -143,929 | 0 | 0 | 0.00% | 0 |
| 40030-Penalties And Interest | 538,958 | 543,994 | 500,000 | 500,000 | 0.00% | 0 |
| 40035-Ad Valorem Taxes Over/Short | -9 | -102 | 0 | 0 | 0.00% | 0 |
| 40040-Misc Tax Office Revenue | 62,139 | 80,058 | 51,500 | 51,500 | 0.00% | 0 |
| 40045-Refund Of Overpayments | 112,156 | 10,453 | 0 | 0 | 0.00% | 0 |
| 40046-Tax Certificates | 0 | 506 | 0 | 0 | 0.00% | 0 |
| 40100-City Sales Tax | 68,857,224 | 66,601,885 | 65,000,000 | 65,000,000 | 0.00% | 0 |
| 40150-Telephone | 818,417 | 740,726 | 900,000 | 900,000 | 0.00% | 0 |
| 40160-Electric Power | 5,020,726 | 5,095,473 | 5,050,000 | 5,100,000 | 0.99% | 50,000 |
| 40170-Gas | 1,822,132 | 1,683,615 | 1,825,000 | 1,925,000 | 5.48% | 100,000 |
| 40175-Water | 6,485,599 | 6,482,889 | 7,700,000 | 8,918,019 | 15.82% | 1,218,019 |
| 40176-Sanitation | 1,832,471 | 2,297,043 | 2,340,000 | 2,908,000 | 24.27% | 568,000 |
| 40177-Drainage Franchise Fee | 177,972 | 182,082 | 227,700 | 253,000 | 11.11% | 25,300 |
| 40180-Taxicab | 4,600 | 4,800 | 5,000 | 5,000 | 0.00% | 0 |
| 40190-Cable TV | 1,211,640 | 867,940 | 1,210,000 | 1,210,000 | 0.00% | 0 |
| 40210-Mixed Beverage Tax | 1,300,846 | 1,398,558 | 1,300,000 | 1,500,000 | 15.38% | 200,000 |
| 40320-Bingo Tax | 116,275 | 122,684 | 115,000 | 130,000 | 13.04% | 15,000 |
| 43000-Interest | 4,119,470 | 4,579,936 | 1,300,000 | 1,902,904 | 46.38% | 602,904 |
| 44370-Other | 1,388 | 493 | 0 | 0 | 0.00% | 0 |
| 45005-General Construction Fund Inte | 0 | 1,040,787 | 0 | 0 | 0.00% | 0 |
| 45798-Transfer In | 7,473,459 | 0 | 0 | 0 | 0.00% | 0 |
| 47200-Civic Contributions | 277 | 10,277 | 0 | 0 | 0.00% | 0 |
| 48050-Cash Over Or Short | -64 | 0 | 0 | 0 | 0.00% | 0 |
| 48490-Unclassified | 241,289 | 165,929 | 150,000 | 156,903 | 4.60% | 6,903 |
| 49000-Right-Of-Way Or Air Way Sales | 505,675 | 453,384 | 700,000 | 493,815 | -29.46% | -206,185 |
| 49010-Sale Of Land | 0 | 299,846 | 0 | 0 | 0.00% | 0 |
| 49045-Sale Of Minor Equipment | 625 | 0 | 0 | 0 | 0.00% | 0 |
| 49053-Sale Of Recyclables | 31,152 | 30,207 | 20,000 | 30,000 | 50.00% | 10,000 |
| Total | 158,132,715 | 153,000,861 | 151,924,400 | 155,884,141 | 2.61% | 3,959,741 |
| Overall Total | 175,899,670 | 178,540,836 | 177,157,461 | 187,458,359 | 5.81% | 10,300,898 |

NOTE: Last year the General Fund tax revenue for FY2025 changed at the last minute adding approximately \$800,000. The financial reporting software reports \$177,157,461.

Strategic Goal #1:

Strong Economy with More Quality Jobs



Goal by Department

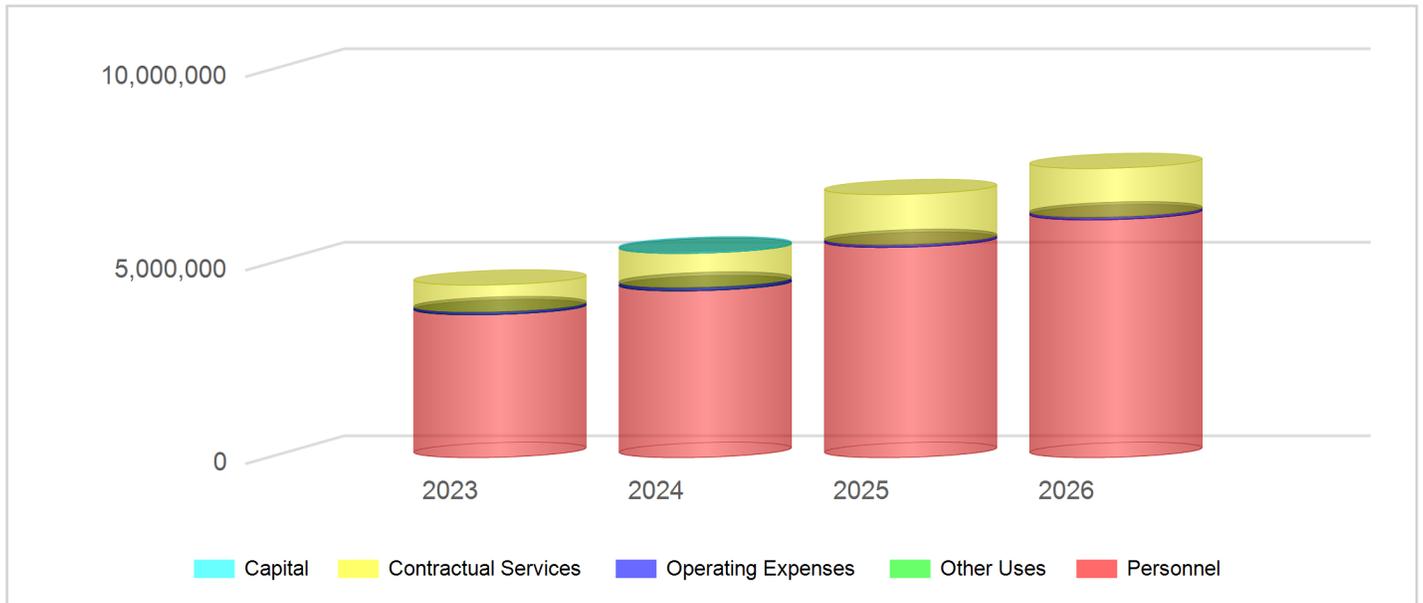
| | Department | 2024 Actuals | 2025 Budget | 2026 Proposed | Difference | Variance |
|--------|----------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| Goal 1 | Airport | 27,488,905 | 15,161,540 | 27,847,168 | 12,685,628 | 83.7% |
| | Development Services | 5,315,669 | 6,797,835 | 7,471,603 | 673,768 | 9.9% |
| | Hotel/Motel | 6,699,864 | 7,510,000 | 7,508,011 | (1,989) | 0.0% |
| | Grand Total | 39,504,439 | 29,469,375 | 42,826,782 | 13,357,407 | 45.3% |

Goal by Expense Category

| | Category | 2024 Actuals | 2025 Budget | 2026 Proposed | Difference | Variance |
|--------|---------------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| Goal 1 | Contractual Services | 3,507,742 | 3,818,530 | 4,247,643 | 429,113 | 11.2% |
| | Internal Services | 1,090,323 | 1,743,736 | 1,865,771 | 122,035 | 7.0% |
| | Maint. Structures & Equip | 540,765 | 674,877 | 744,477 | 69,600 | 10.3% |
| | Operational Expenses | 247,440 | 348,257 | 807,657 | 459,400 | 131.9% |
| | Capital & Other Uses | 26,405,818 | 13,532,105 | 24,896,854 | 11,364,749 | 84.0% |
| | Personnel | 7,712,350 | 9,351,870 | 10,264,380 | 912,510 | 9.8% |
| | Grand Total | 39,504,438 | 29,469,375 | 42,826,782 | 13,357,407 | 45.3% |

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Development Services

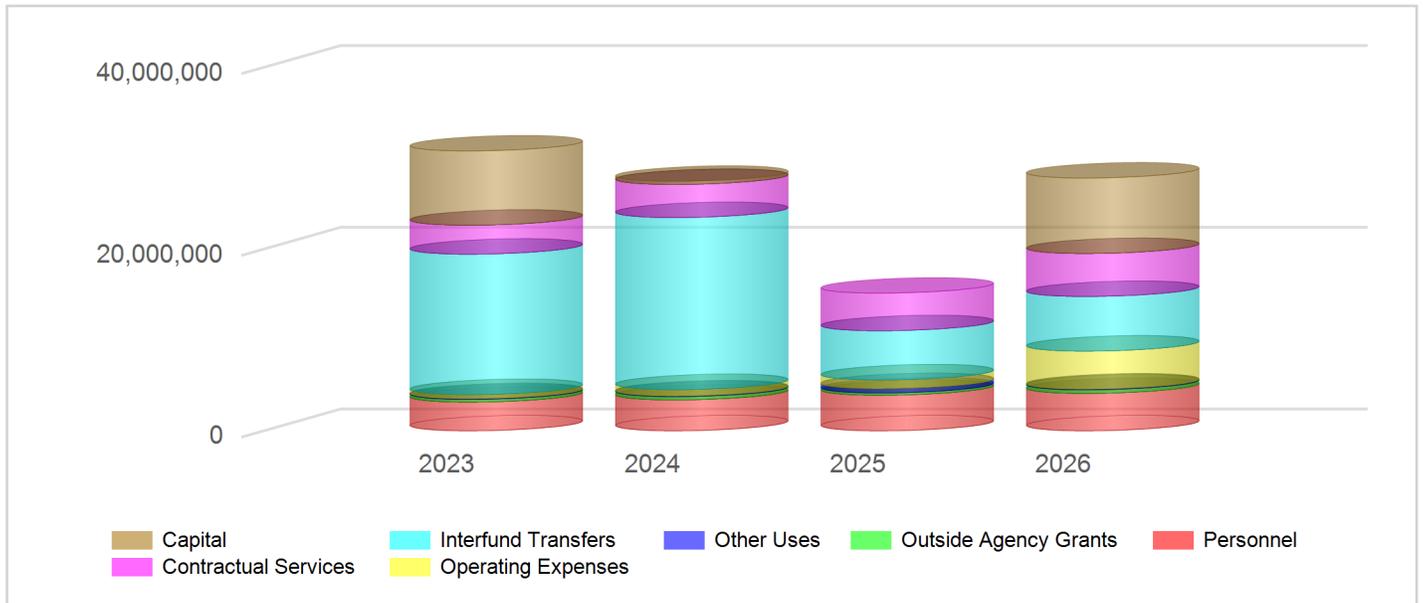


| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|----------------|----------------|----------------------|----------------------|---------------|----------------|
| 001055 Planning | | | | | | |
| Personnel | 686,899 | 619,089 | 755,487 | 776,092 | 2.73% | 20,605 |
| Operating Expenses | 15,801 | 17,062 | 21,603 | 21,603 | 0.00% | 0 |
| Contractual Services | 132,398 | 352,003 | 229,695 | 338,120 | 47.20% | 108,425 |
| Other Uses | 348 | 325 | 0 | 0 | 0.00% | 0 |
| Total | 835,446 | 988,479 | 1,006,785 | 1,135,815 | 12.82% | 129,030 |
| 001056 Community Development | | | | | | |
| Personnel | 216,056 | 237,276 | 247,298 | 264,288 | 6.87% | 16,990 |
| Operating Expenses | 5,783 | 4,665 | 5,200 | 5,200 | 0.00% | 0 |
| Contractual Services | 16,806 | 25,597 | 38,085 | 46,008 | 20.80% | 7,923 |
| Total | 238,644 | 267,538 | 290,583 | 315,496 | 8.57% | 24,913 |
| 001057 Intergovernmental Relations | | | | | | |
| Personnel | 0 | 198,008 | 358,950 | 357,477 | -0.41% | -1,473 |
| Operating Expenses | 0 | 0 | 3,000 | 4,000 | 33.33% | 1,000 |
| Contractual Services | 0 | 4,078 | 73,294 | 82,567 | 12.65% | 9,273 |
| Total | 0 | 202,086 | 435,244 | 444,044 | 2.02% | 8,800 |

| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|------------------|------------------|----------------------|----------------------|--------------|----------------|
| 001058 Code Compliance | | | | | | |
| Personnel | 0 | 584,646 | 1,461,492 | 1,758,849 | 20.35% | 297,357 |
| Contractual Services | 0 | 1,457 | 154,620 | 119,717 | -22.57% | -34,903 |
| Total | 0 | 586,103 | 1,616,112 | 1,878,566 | 16.24% | 262,454 |
| 001059 Permitting & Inspections | | | | | | |
| Personnel | 0 | 652,304 | 1,477,567 | 1,646,272 | 11.42% | 168,705 |
| Contractual Services | 0 | 1,782 | 0 | 87,538 | 0.00% | 87,538 |
| Total | 0 | 654,086 | 1,477,567 | 1,733,810 | 17.34% | 256,243 |
| 001060 Development Services Administration | | | | | | |
| Personnel | 2,789,388 | 1,704,465 | 224,994 | 534,375 | 137.51% | 309,381 |
| Operating Expenses | 52,459 | 69,983 | 42,260 | 42,260 | 0.00% | 0 |
| Contractual Services | 541,387 | 490,553 | 793,526 | 565,408 | -28.75% | -228,118 |
| Other Uses | 1,616 | 1,669 | 0 | 0 | 0.00% | 0 |
| Capital | 0 | 37,351 | 0 | 0 | 0.00% | 0 |
| Total | 3,384,850 | 2,304,022 | 1,060,780 | 1,142,043 | 7.66% | 81,263 |
| 001061 Special Projects/Economic Development | | | | | | |
| Personnel | 0 | 108,147 | 511,238 | 395,308 | -22.68% | -115,930 |
| Total | 0 | 108,147 | 511,238 | 395,308 | -22.68% | -115,930 |
| 001065 Oil & Gas | | | | | | |
| Personnel | 0 | 205,208 | 396,430 | 411,470 | 3.79% | 15,040 |
| Contractual Services | 0 | 0 | 3,096 | 15,051 | 386.14% | 11,955 |
| Total | 0 | 205,208 | 399,526 | 426,521 | 6.76% | 26,995 |
| Overall Total | 4,458,941 | 5,315,669 | 6,797,835 | 7,471,603 | 9.91% | 673,768 |

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|-------------------|-------------------|----------------------|----------------------|---------------|-------------------|
| 4500150 Airport Operations Gen Revenue | | | | | | |
| 43000-Interest | 1,421,158 | 1,724,136 | 100,000 | 200,000 | 100.00% | 100,000 |
| 45798-Transfer In | 1,500,000 | 2,059,530 | 0 | 0 | 0.00% | 0 |
| 46290-Miscellaneous | 0 | 4 | 0 | 0 | 0.00% | 0 |
| 47081-CRRSA GOVT CONTRIBUTION | 1,135,040 | 0 | 0 | 0 | 0.00% | 0 |
| 47201-Capital Contributions | 1,500,000 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 5,556,198 | 3,783,670 | 100,000 | 200,000 | 100.00% | 100,000 |
| 4500500 Airport Operations Revenue | | | | | | |
| 46010-Parking Lot | 7,199,668 | 8,352,633 | 7,400,000 | 8,161,128 | 10.29% | 761,128 |
| 46015-Employee Parking | 5,610 | 9,379 | 3,090 | 3,090 | 0.00% | 0 |
| 46020-Off Airport Parking | 12,332 | 18,430 | 10,300 | 50,000 | 385.44% | 39,700 |
| 46210-Aviation | 260,660 | 359,155 | 267,800 | 300,000 | 12.02% | 32,200 |
| 46220-Terminal Building & Tower | 4,769,777 | 5,770,844 | 4,400,000 | 9,000,000 | 104.55% | 4,600,000 |
| 46230-Landing Fees | 660,594 | 696,698 | 500,000 | 3,100,000 | 520.00% | 2,600,000 |
| 46235-Landing Fee Non Signatory | 0 | 0 | 0 | 50,000 | 0.00% | 50,000 |
| 46240-Gas & Oil - Terminal Gallonage | 92,513 | 105,840 | 82,400 | 85,000 | 3.16% | 2,600 |
| 46250-Aviation (Airpark) | 158,435 | 164,181 | 154,500 | 154,500 | 0.00% | 0 |
| 46260-Gas & Oil (Airpark Gallonage) | 38,946 | 49,429 | 15,450 | 15,450 | 0.00% | 0 |
| 46285-Water Royalty | 84,683 | 7,385 | 0 | 0 | 0.00% | 0 |
| 46290-Miscellaneous | 165,751 | 132,711 | 103,000 | 103,000 | 0.00% | 0 |
| 47200-Civic Contributions | 18,345 | 4,345 | 0 | 0 | 0.00% | 0 |
| 48050-Cash Over Or Short | -3 | 0 | 0 | 0 | 0.00% | 0 |
| 48070-Discounts Earned | 8,799 | 8,119 | 0 | 0 | 0.00% | 0 |
| 49000-Right-Of-Way Or Air Way Sales | 587,808 | 143,387 | 125,000 | 125,000 | 0.00% | 0 |
| 49090-Sale-Oil & Gas (Net-Tax Trkg) | 1,863,469 | 3,070,594 | 2,000,000 | 6,500,000 | 225.00% | 4,500,000 |
| 49150-Recvr-Damages To City Property | 9,165 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 15,936,552 | 18,893,130 | 15,061,540 | 27,647,168 | 83.56% | 12,585,628 |
| Overall Total | 21,492,749 | 22,676,800 | 15,161,540 | 27,847,168 | 83.67% | 12,685,628 |

Airport



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|-------------------|-------------------|----------------------|----------------------|-----------------|-------------------|
| 500150 Airport Non Departmental | | | | | | |
| Operating Expenses | 0 | 0 | 0 | 3,139,000 | 0.00% | 3,139,000 |
| Contractual Services | 279,555 | 245,725 | 417,513 | 487,713 | 16.81% | 70,200 |
| Outside Agency Grants | 296,515 | 330,096 | 250,000 | 350,000 | 40.00% | 100,000 |
| Interfund Transfers | 1,024,229 | 3,170,640 | 5,397,587 | 6,016,100 | 11.46% | 618,513 |
| Other Uses | 0 | 0 | 397,772 | 0 | -100.00% | -397,772 |
| Capital | 8,013,300 | 0 | 0 | 8,319,882 | 0.00% | 8,319,882 |
| Total | 9,613,598 | 3,746,461 | 6,462,872 | 18,312,695 | 183.35% | 11,849,823 |
| 500199 Airport Interfund Transfer To | | | | | | |
| Interfund Transfers | 14,430,615 | 15,773,328 | 17,875 | 0 | -100.00% | -17,875 |
| Total | 14,430,615 | 15,773,328 | 17,875 | 0 | -100.00% | -17,875 |
| 500500 Airport Operations | | | | | | |
| Personnel | 3,159,642 | 3,403,206 | 3,918,414 | 4,120,249 | 5.15% | 201,835 |
| Operating Expenses | 213,356 | 170,514 | 317,084 | 275,894 | -12.99% | -41,190 |
| Contractual Services | 1,523,666 | 2,023,385 | 1,364,217 | 1,780,765 | 30.53% | 416,548 |
| Outside Agency Grants | 2,647 | 30,749 | 0 | 42,000 | 0.00% | 42,000 |
| Other Uses | 89,118 | 86,275 | 90,000 | 90,000 | 0.00% | 0 |
| Capital | 169,155 | 325,443 | 0 | 0 | 0.00% | 0 |
| Total | 5,157,583 | 6,039,574 | 5,689,715 | 6,308,908 | 10.88% | 619,193 |

| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|-------------------|-------------------|----------------------|----------------------|---------------|-------------------|
| 500505 Airport Terminal Building | | | | | | |
| Operating Expenses | 195,761 | 495,226 | 538,192 | 660,082 | 22.65% | 121,890 |
| Capital | 0 | 28,320 | 0 | 0 | 0.00% | 0 |
| Total | 1,112,447 | 1,384,721 | 2,444,177 | 2,614,363 | 6.96% | 170,186 |
| 500510 Airport Parking Lot | | | | | | |
| Operating Expenses | 14,715 | 16,832 | 28,800 | 37,100 | 28.82% | 8,300 |
| Contractual Services | 397,881 | 460,309 | 405,247 | 461,247 | 13.82% | 56,000 |
| Total | 412,597 | 477,142 | 434,047 | 498,347 | 14.81% | 64,300 |
| 500515 Airport Airpark | | | | | | |
| Operating Expenses | 648 | 0 | 36,495 | 36,495 | 0.00% | 0 |
| Contractual Services | 17,005 | 14,000 | 9,360 | 9,360 | 0.00% | 0 |
| Total | 17,654 | 14,000 | 45,855 | 45,855 | 0.00% | 0 |
| 500520 Airport Industrial Park | | | | | | |
| Operating Expenses | 26,861 | 13,923 | 30,500 | 30,500 | 0.00% | 0 |
| Contractual Services | 57,284 | 39,757 | 36,500 | 36,500 | 0.00% | 0 |
| Total | 84,145 | 53,680 | 67,000 | 67,000 | 0.00% | 0 |
| Overall Total | 30,828,639 | 27,488,905 | 15,161,540 | 27,847,168 | 83.67% | 12,685,628 |

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SECTION: HOTEL/MOTEL FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|------------------|------------------|----------------------|----------------------|---------------|---------------|
| 4090090 Hotel Motel Tax Revenue | | | | | | |
| 43000-Interest | 467,919 | 734,816 | 100,000 | 98,011 | -1.99% | -1,989 |
| 46180-Bush Convention Center | 437,943 | 460,369 | 350,000 | 350,000 | 0.00% | 0 |
| 47200-Civic Contributions | 2,510 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 908,372 | 1,195,185 | 450,000 | 448,011 | -0.44% | -1,989 |
| 4090150 Hotel/Motel Tax Non Departmental | | | | | | |
| 40300-Hotel-Motel Tax | 7,275,924 | 7,361,652 | 7,000,000 | 7,000,000 | 0.00% | 0 |
| 40310-Short Term Rental Tax | 87,873 | 100,282 | 60,000 | 60,000 | 0.00% | 0 |
| 48480-Reimbursement Of Budget Exp | 6,999 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 7,370,796 | 7,461,935 | 7,060,000 | 7,060,000 | 0.00% | 0 |
| Overall Total | 8,279,168 | 8,657,119 | 7,510,000 | 7,508,011 | -0.03% | -1,989 |

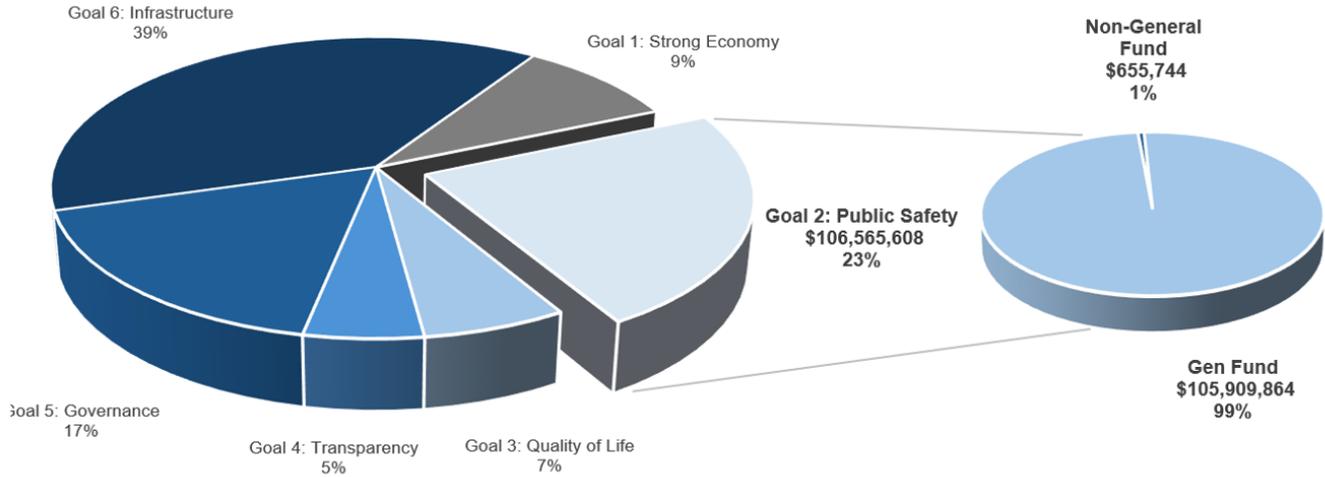
Hotel/Motel Fund



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|------------------|------------------|----------------------|----------------------|----------------|-----------------|
| 090150 Hotel Non Departmental | | | | | | |
| Contractual Services | 29,288 | 37,932 | 7,400 | 7,400 | 0.00% | 0 |
| Outside Agency Grants | 2,110,706 | 2,334,704 | 2,735,900 | 3,445,400 | 25.93% | 709,500 |
| Interfund Transfers | 65,309 | 30,420 | 30,992 | 29,719 | -4.11% | -1,273 |
| Other Uses | 0 | 250,000 | 581,942 | 290,040 | -50.16% | -291,902 |
| Total | 2,205,303 | 2,653,056 | 3,356,234 | 3,772,559 | 12.40% | 416,325 |
| 090199 Hotel/Motel Interfund TRF | | | | | | |
| Interfund Transfers | 1,793,825 | 1,796,800 | 1,794,800 | 1,565,975 | -12.75% | -228,825 |
| Total | 1,793,825 | 1,796,800 | 1,794,800 | 1,565,975 | -12.75% | -228,825 |
| 090691 Bush Convention Center | | | | | | |
| Operating Expenses | 1,471 | 0 | 0 | 0 | 0.00% | 0 |
| Contractual Services | 61,358 | 40,310 | 123,728 | 121,739 | -1.61% | -1,989 |
| Outside Agency Grants | 1,853,191 | 2,209,698 | 2,235,238 | 2,047,738 | -8.39% | -187,500 |
| Capital | 13,914 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 1,929,934 | 2,250,008 | 2,358,966 | 2,169,477 | -8.03% | -189,489 |
| Overall Total | 5,929,062 | 6,699,864 | 7,510,000 | 7,508,011 | -0.03% | -1,989 |

Strategic Goal #2:

Set the Standard for a Safe and Secure City



Goal by Department

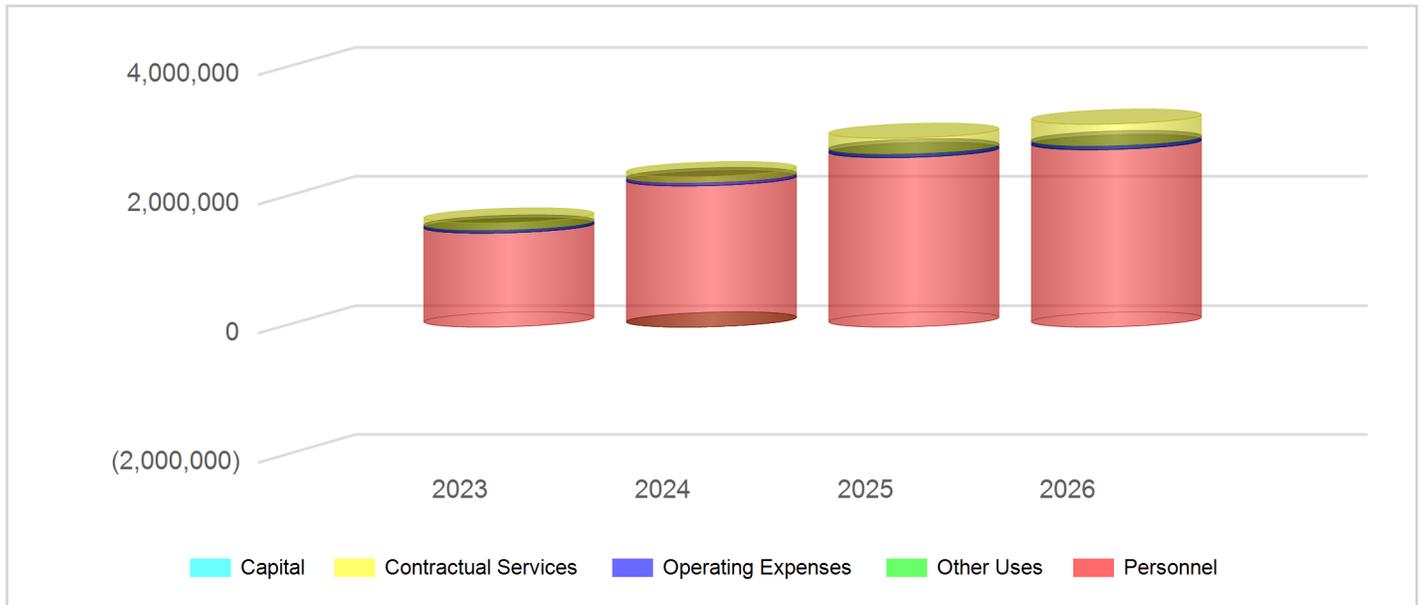
| Department | 2024 Actuals | 2025 Budget | 2026 Proposed | Difference | Variance |
|--------------------|-------------------|-------------------|--------------------|------------------|-------------|
| Fire Department | 46,702,521 | 47,082,349 | 49,779,101 | 2,696,752 | 5.7% |
| Municipal Court | 2,514,579 | 3,086,561 | 3,266,267 | 179,706 | 5.8% |
| Police Department | 41,071,953 | 42,238,547 | 46,195,536 | 3,956,990 | 9.4% |
| Animal Services | 2,625,685 | 3,139,400 | 3,507,626 | 368,226 | 11.7% |
| Health Services | 3,011,254 | 3,771,904 | 3,817,078 | 45,174 | 1.2% |
| Grand Total | 95,925,992 | 99,318,761 | 106,565,608 | 7,246,847 | 7.3% |

Goal by Expense Category

| Category | 2024 Actuals | 2025 Budget | 2026 Proposed | Difference | Variance |
|---------------------------|-------------------|-------------------|--------------------|------------------|-------------|
| Contractual Services | 2,273,390 | 2,359,281 | 2,149,221 | (210,060) | -8.9% |
| Internal Services | 11,653,819 | 13,426,299 | 16,145,112 | 2,718,813 | 20.2% |
| Maint. Structures & Equip | 101,376 | 134,472 | 128,272 | (6,200) | -4.6% |
| Operational Expenses | 2,847,843 | 3,101,866 | 3,345,855 | 243,989 | 7.9% |
| Capital & Other Uses | 936,097 | 709,879 | 296,879 | (413,000) | -58.2% |
| Personnel | 78,113,466 | 79,586,964 | 84,500,269 | 4,913,305 | 6.2% |
| Total | 95,925,991 | 99,318,761 | 106,565,608 | 7,246,847 | 7.3% |

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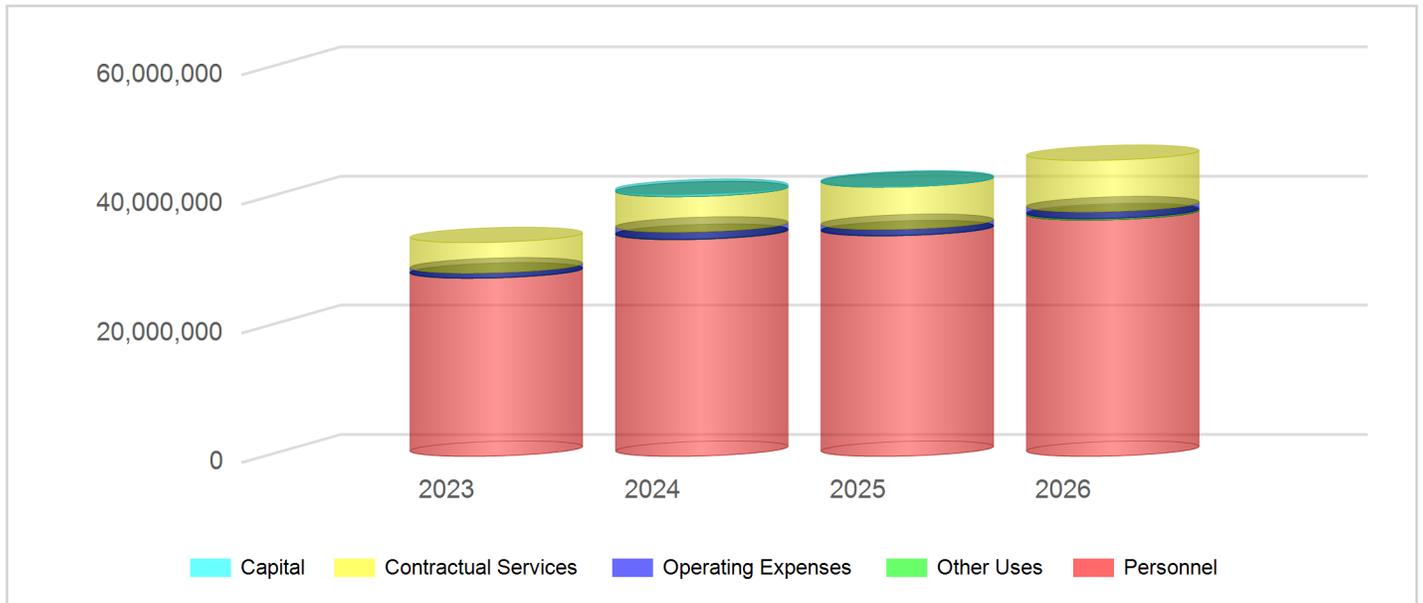
Municipal Court Department



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-------------------------------|------------------|------------------|----------------------|----------------------|--------------|----------------|
| 001010 Municipal Court | | | | | | |
| Personnel | 1,454,326 | 2,184,612 | 2,623,038 | 2,745,899 | 4.68% | 122,862 |
| Operating Expenses | 46,356 | 49,877 | 56,985 | 59,635 | 4.65% | 2,650 |
| Contractual Services | 109,921 | 92,287 | 240,538 | 332,638 | 38.29% | 92,100 |
| Other Uses | 347 | -875 | 2,000 | 2,000 | 0.00% | 0 |
| Total | 1,610,950 | 2,325,901 | 2,922,561 | 3,140,172 | 7.45% | 217,612 |
| Overall Total | 1,610,950 | 2,325,901 | 2,922,561 | 3,140,172 | 7.45% | 217,612 |

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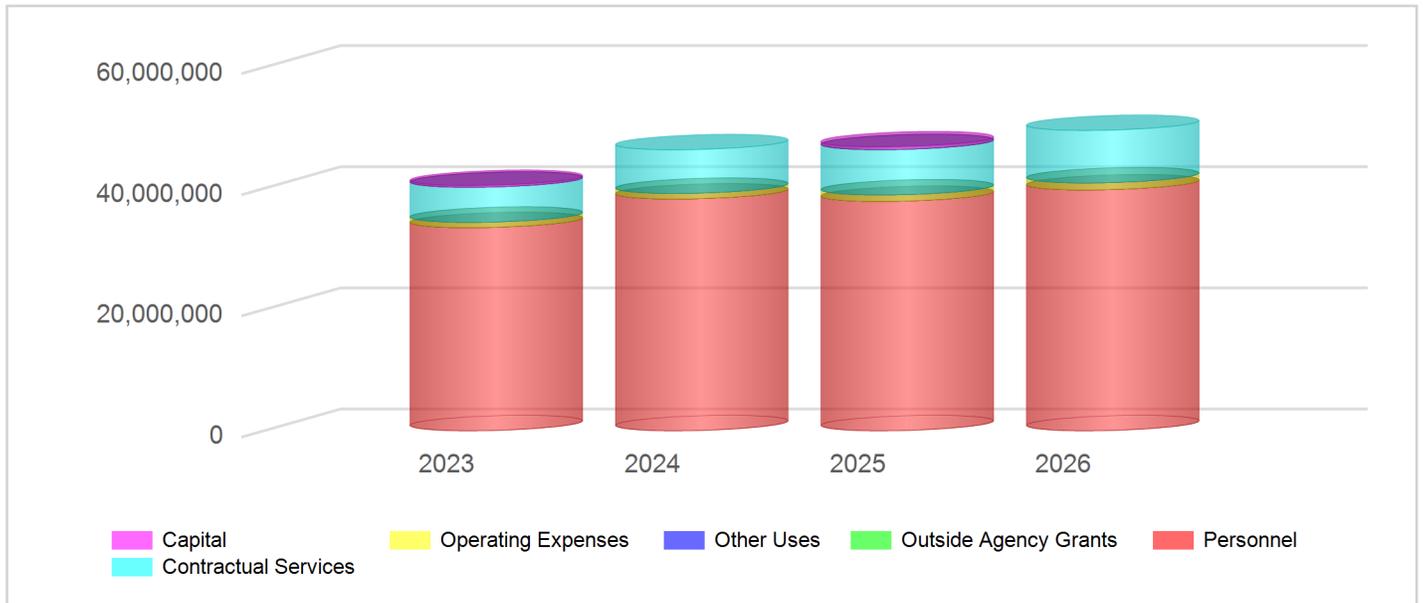
Police Department



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|------------------|------------------|----------------------|----------------------|---------------|----------------|
| 001105 VCLG Program | | | | | | |
| Personnel | 3,283 | 0 | 0 | 0 | 0.00% | 0 |
| Contractual Services | 1,073 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 4,355 | 0 | 0 | 0 | 0.00% | 0 |
| 001107 Airport Police | | | | | | |
| Personnel | 352,227 | 2,453,752 | 2,488,163 | 2,406,693 | -3.27% | -81,470 |
| Operating Expenses | 0 | 0 | 706 | 706 | 0.00% | 0 |
| Contractual Services | 0 | 222,489 | 59,130 | 105,321 | 78.12% | 46,191 |
| Total | 352,227 | 2,676,240 | 2,547,999 | 2,512,720 | -1.38% | -35,279 |
| 001108 Commercial Vehicle Enforcement | | | | | | |
| Personnel | 150,998 | 159,803 | 344,653 | 382,874 | 11.09% | 38,221 |
| Operating Expenses | 211 | 96 | 0 | 0 | 0.00% | 0 |
| Contractual Services | 69,594 | 44,879 | 47,233 | 42,295 | -10.45% | -4,938 |
| Total | 220,803 | 204,778 | 391,886 | 425,169 | 8.49% | 33,283 |
| 001111 Police Administration | | | | | | |
| Personnel | 1,787,347 | 2,126,990 | 1,990,874 | 2,202,083 | 10.61% | 211,209 |
| Operating Expenses | 141,381 | 158,382 | 137,150 | 156,794 | 14.32% | 19,644 |
| Contractual Services | 432,058 | 1,218,580 | 1,285,209 | 1,467,437 | 14.18% | 182,228 |
| Other Uses | 34,251 | 53,546 | 31,075 | 31,075 | 0.00% | 0 |
| Total | 2,395,036 | 3,557,499 | 3,444,308 | 3,857,389 | 11.99% | 413,081 |

| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|-------------------|-------------------|----------------------|----------------------|---------------|------------------|
| 001112 Support Services Bureau | | | | | | |
| Personnel | 3,116,366 | 3,383,572 | 3,777,299 | 4,051,192 | 7.25% | 273,893 |
| Operating Expenses | 436,598 | 462,794 | 464,256 | 454,771 | -2.04% | -9,485 |
| Contractual Services | 278,084 | 250,469 | 309,621 | 438,585 | 41.65% | 128,964 |
| Other Uses | 11,709 | 4,923 | 5,804 | 5,804 | 0.00% | 0 |
| Total | 3,842,757 | 4,101,757 | 4,556,980 | 4,950,352 | 8.63% | 393,372 |
| 001113 Field Operations Bureau | | | | | | |
| Personnel | 15,387,896 | 17,933,663 | 17,513,878 | 19,033,577 | 8.68% | 1,519,699 |
| Operating Expenses | 133,516 | 426,810 | 278,606 | 335,487 | 20.42% | 56,881 |
| Contractual Services | 3,291,793 | 3,132,920 | 4,038,334 | 5,061,441 | 25.33% | 1,023,107 |
| Other Uses | 0 | 0 | 0 | 200,000 | 0.00% | 200,000 |
| Capital | 0 | 378,411 | 180,000 | 0 | -100.00% | -180,000 |
| Total | 18,813,205 | 21,871,804 | 22,010,818 | 24,630,505 | 11.90% | 2,619,687 |
| 001114 Investigative Service Bureau | | | | | | |
| Personnel | 6,764,930 | 7,484,382 | 8,015,022 | 8,500,049 | 6.05% | 485,027 |
| Operating Expenses | 55,178 | 58,282 | 73,213 | 90,232 | 23.25% | 17,019 |
| Contractual Services | 648,235 | 616,420 | 819,670 | 850,471 | 3.76% | 30,801 |
| Total | 7,468,343 | 8,159,085 | 8,907,905 | 9,440,752 | 5.98% | 532,847 |
| Overall Total | 33,096,726 | 40,571,162 | 41,859,897 | 45,816,886 | 9.45% | 3,956,990 |

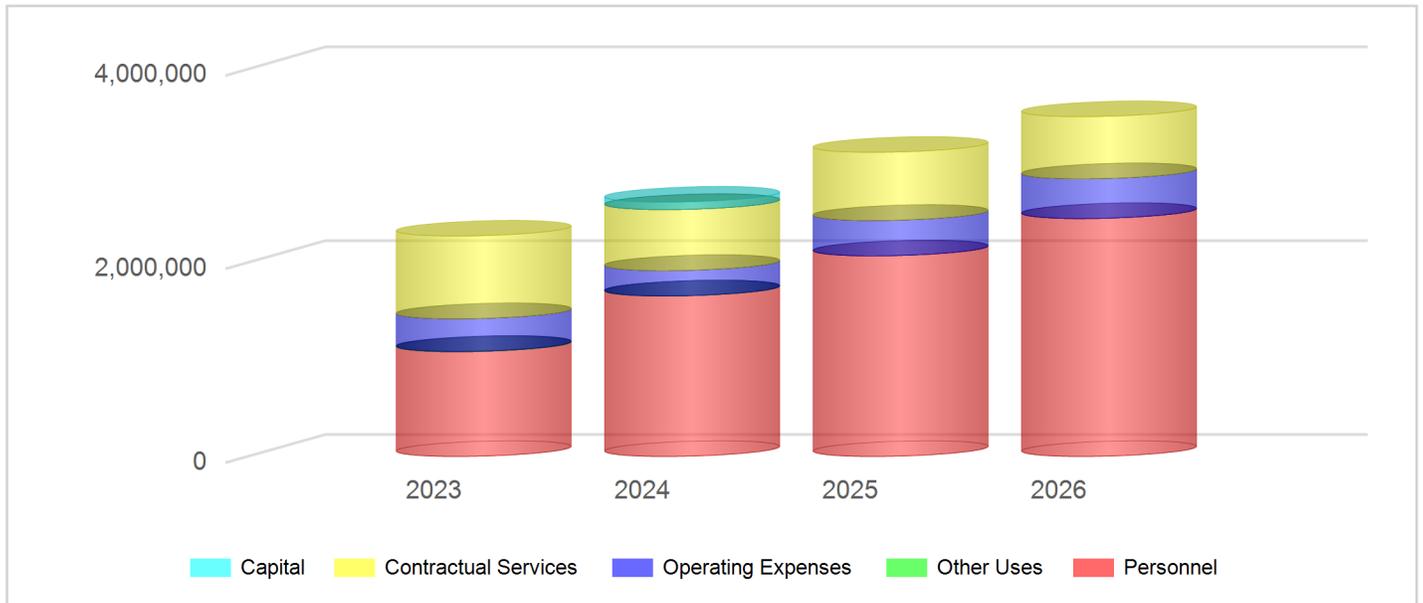
Fire Department



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-----------------------------------|-------------------|-------------------|----------------------|----------------------|--------------|------------------|
| 001115 Fire Administration | | | | | | |
| Personnel | 30,510,507 | 32,241,038 | 31,481,058 | 33,000,773 | 4.83% | 1,519,715 |
| Operating Expenses | 659,839 | 695,518 | 775,133 | 810,133 | 4.52% | 35,000 |
| Contractual Services | 4,103,774 | 5,036,225 | 5,106,914 | 5,998,723 | 17.46% | 891,809 |
| Capital | 0 | 0 | 480,000 | 0 | -100.00% | -480,000 |
| Total | 35,274,120 | 37,972,781 | 37,843,105 | 39,809,629 | 5.20% | 1,966,524 |
| 001116 Fire Training | | | | | | |
| Personnel | 950,222 | 1,136,891 | 1,331,055 | 1,334,429 | 0.25% | 3,374 |
| Operating Expenses | 37,170 | 39,359 | 58,850 | 61,275 | 4.12% | 2,425 |
| Contractual Services | 111,381 | 154,585 | 213,659 | 215,724 | 0.97% | 2,065 |
| Total | 1,098,774 | 1,330,834 | 1,603,564 | 1,611,428 | 0.49% | 7,864 |
| 001119 Fire Prevention | | | | | | |
| Personnel | 1,287,795 | 1,402,479 | 1,400,506 | 1,505,090 | 7.47% | 104,584 |
| Operating Expenses | 29,164 | 33,597 | 35,980 | 75,480 | 109.78% | 39,500 |
| Contractual Services | 153,469 | 192,807 | 314,958 | 286,662 | -8.98% | -28,296 |
| Total | 1,470,428 | 1,628,883 | 1,751,444 | 1,867,232 | 6.61% | 115,788 |

| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|-------------------|-------------------|----------------------|----------------------|---------------|------------------|
| 001120 Emergency Medical Service | | | | | | |
| Personnel | 547,015 | 1,032,680 | 969,663 | 1,187,773 | 22.49% | 218,110 |
| Operating Expenses | 130,411 | 121,836 | 156,315 | 168,315 | 7.68% | 12,000 |
| Contractual Services | 1,365,983 | 1,390,642 | 1,515,136 | 1,639,971 | 8.24% | 124,835 |
| Capital | 301,606 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 2,345,014 | 2,545,158 | 2,641,114 | 2,996,059 | 13.44% | 354,945 |
| 001122 Airport Fire Division | | | | | | |
| Personnel | 68,603 | 2,204,804 | 2,232,275 | 2,240,908 | 0.39% | 8,633 |
| Operating Expenses | 0 | 8,790 | 11,500 | 16,000 | 39.13% | 4,500 |
| Contractual Services | 246 | 413,076 | 299,829 | 490,401 | 63.56% | 190,572 |
| Total | 68,849 | 2,626,671 | 2,543,604 | 2,747,309 | 8.01% | 203,705 |
| 001125 Emergency Management | | | | | | |
| Personnel | 204,139 | 288,016 | 486,578 | 529,346 | 8.79% | 42,768 |
| Operating Expenses | 23,766 | 19,050 | 28,177 | 28,177 | 0.00% | 0 |
| Contractual Services | 49,616 | 23,297 | 33,763 | 38,921 | 15.28% | 5,158 |
| Total | 277,520 | 330,363 | 548,518 | 596,444 | 8.74% | 47,926 |
| Overall Total | 40,534,705 | 46,434,691 | 46,931,349 | 49,628,101 | 5.75% | 2,696,752 |

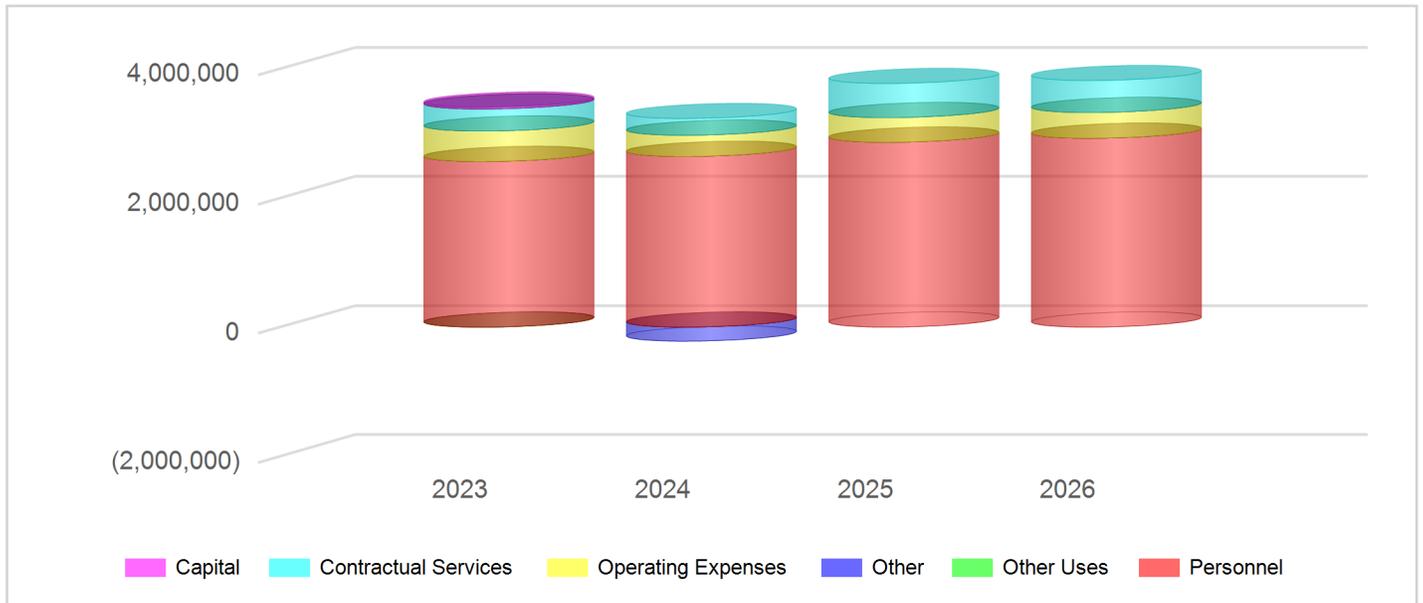
Animal Services



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-------------------------------|------------------|------------------|----------------------|----------------------|---------------|----------------|
| 001191 Animal Services | | | | | | |
| Personnel | 1,080,723 | 1,656,413 | 2,070,615 | 2,455,792 | 18.60% | 385,176 |
| Operating Expenses | 337,252 | 261,615 | 365,822 | 410,822 | 12.30% | 45,000 |
| Contractual Services | 853,421 | 628,922 | 702,963 | 641,013 | -8.81% | -61,950 |
| Other Uses | 3,942 | 1,378 | 0 | 0 | 0.00% | 0 |
| Capital | 0 | 77,357 | 0 | 0 | 0.00% | 0 |
| Total | 2,275,338 | 2,625,685 | 3,139,400 | 3,507,627 | 11.73% | 368,226 |
| Overall Total | 2,275,338 | 2,625,685 | 3,139,400 | 3,507,627 | 11.73% | 368,226 |

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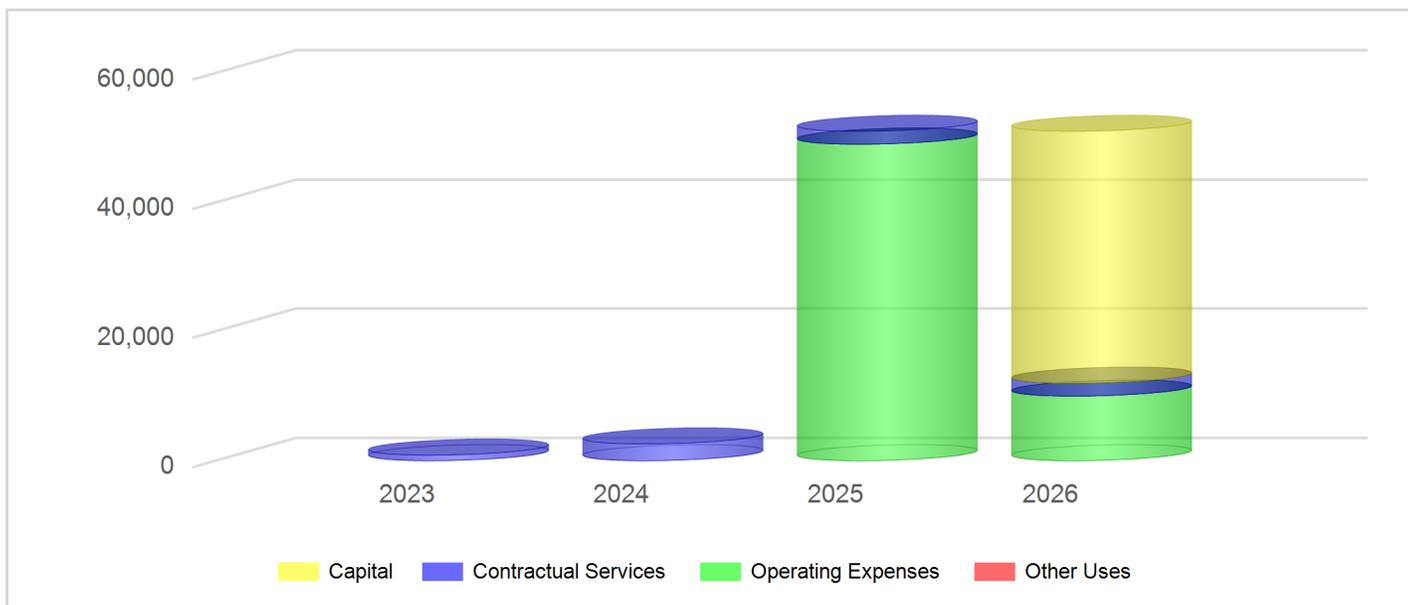
Health Services



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-------------------------------|------------------|------------------|----------------------|----------------------|--------------|---------------|
| 001101 Health Services | | | | | | |
| Personnel | 2,563,682 | 2,642,113 | 2,862,286 | 2,923,792 | 2.15% | 61,506 |
| Other | 471,751 | -217,532 | 0 | 0 | 0.00% | 0 |
| Operating Expenses | 341,212 | 339,543 | 380,995 | 398,556 | 4.61% | 17,561 |
| Contractual Services | -1,703 | 247,130 | 528,623 | 494,730 | -6.41% | -33,893 |
| Capital | 29,700 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 3,404,643 | 3,011,254 | 3,771,904 | 3,817,078 | 1.20% | 45,174 |
| Overall Total | 3,404,643 | 3,011,254 | 3,771,904 | 3,817,078 | 1.20% | 45,174 |

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Municipal Court Department

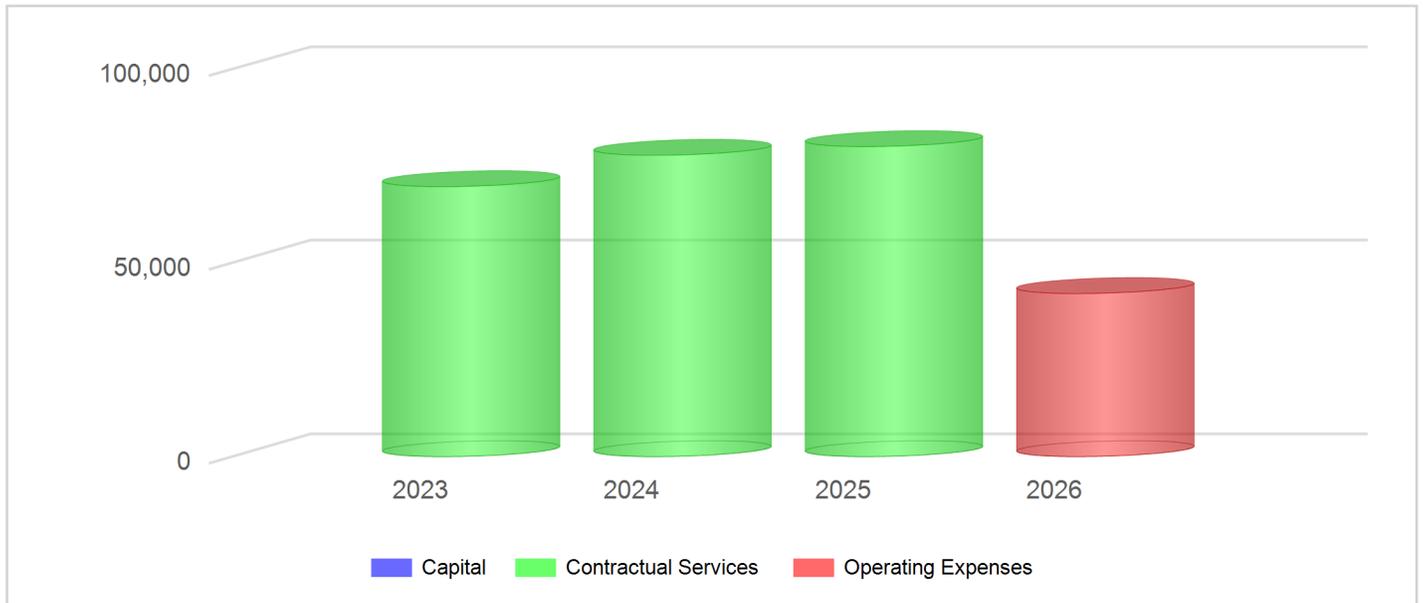


| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|--------------|--------------|----------------------|----------------------|--------------|------------|
| 010010 Municipal Court Time Payments | | | | | | |
| Operating Expenses | 0 | 0 | 49,000 | 10,000 | -79.59% | -39,000 |
| Contractual Services | 862 | 2,598 | 2,000 | 2,000 | 0.00% | 0 |
| Capital | 0 | 0 | 0 | 39,000 | 0.00% | 39,000 |
| Total | 862 | 2,598 | 51,000 | 51,000 | 0.00% | 0 |
| Overall Total | 862 | 2,598 | 51,000 | 51,000 | 0.00% | 0 |

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--------------------------------|---------------|---------------|----------------------|----------------------|--------------|------------|
| 4010010 Municipal Court | | | | | | |
| 41106-Muni Court-Time Payment | 50,741 | 55,693 | 50,000 | 50,000 | 0.00% | 0 |
| 43000-Interest | 4,831 | 8,171 | 1,000 | 1,000 | 0.00% | 0 |
| Total | 55,572 | 63,865 | 51,000 | 51,000 | 0.00% | 0 |
| Overall Total | 55,572 | 63,865 | 51,000 | 51,000 | 0.00% | 0 |

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Municipal Court Department

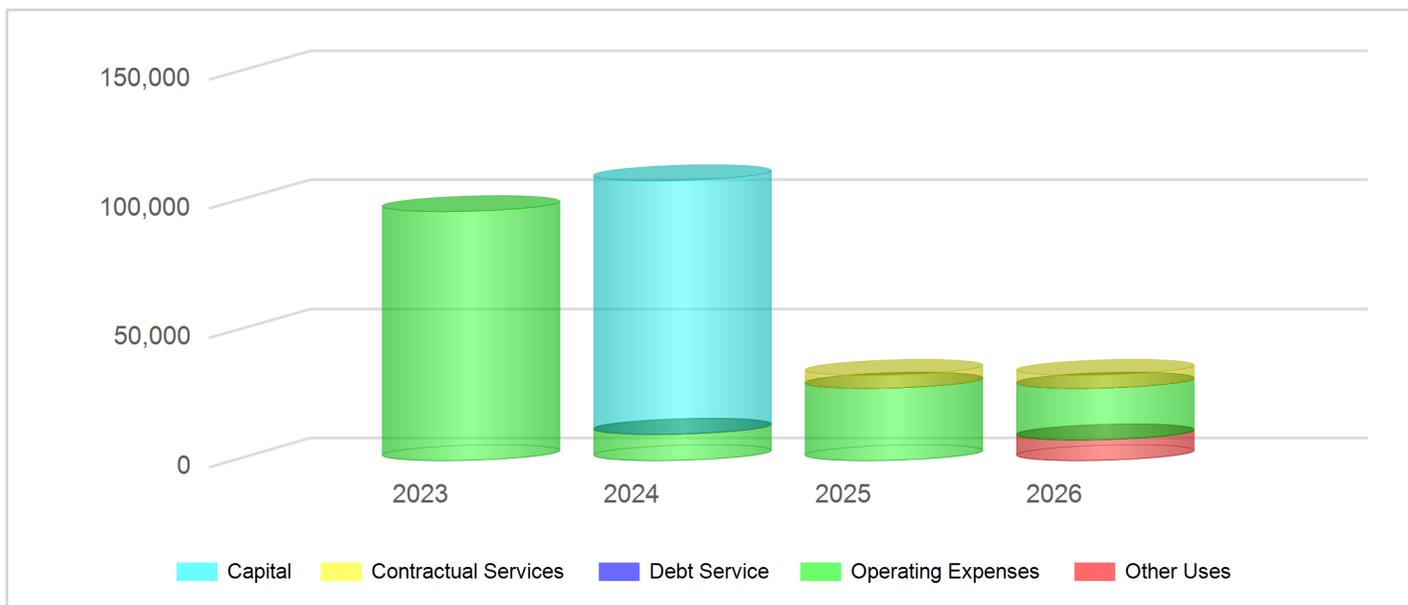


| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|---------------|---------------|----------------------|----------------------|----------------|----------------|
| 092010 Municipal Court Technology Fund | | | | | | |
| Operating Expenses | 0 | 0 | 0 | 42,094 | 0.00% | 42,094 |
| Contractual Services | 69,663 | 77,763 | 80,000 | 0 | -100.00% | -80,000 |
| Total | 69,663 | 77,763 | 80,000 | 42,094 | -47.38% | -37,906 |
| Overall Total | 69,663 | 77,763 | 80,000 | 42,094 | -47.38% | -37,906 |

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|---------------|---------------|----------------------|----------------------|----------------|----------------|
| 4092010 Municipal Court Technology Fund Revenue | | | | | | |
| 41107-Muni Court-Technology Assessmt | 43,803 | 50,406 | 41,094 | 41,094 | 0.00% | 0 |
| 43000-Interest | 4,807 | 5,076 | 1,000 | 1,000 | 0.00% | 0 |
| 49200-Appropriated from Net Position | 0 | 0 | 37,906 | 0 | -100.00% | -37,906 |
| Total | 48,610 | 55,482 | 80,000 | 42,094 | -47.38% | -37,906 |
| Overall Total | 48,610 | 55,482 | 80,000 | 42,094 | -47.38% | -37,906 |

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Municipal Court Department

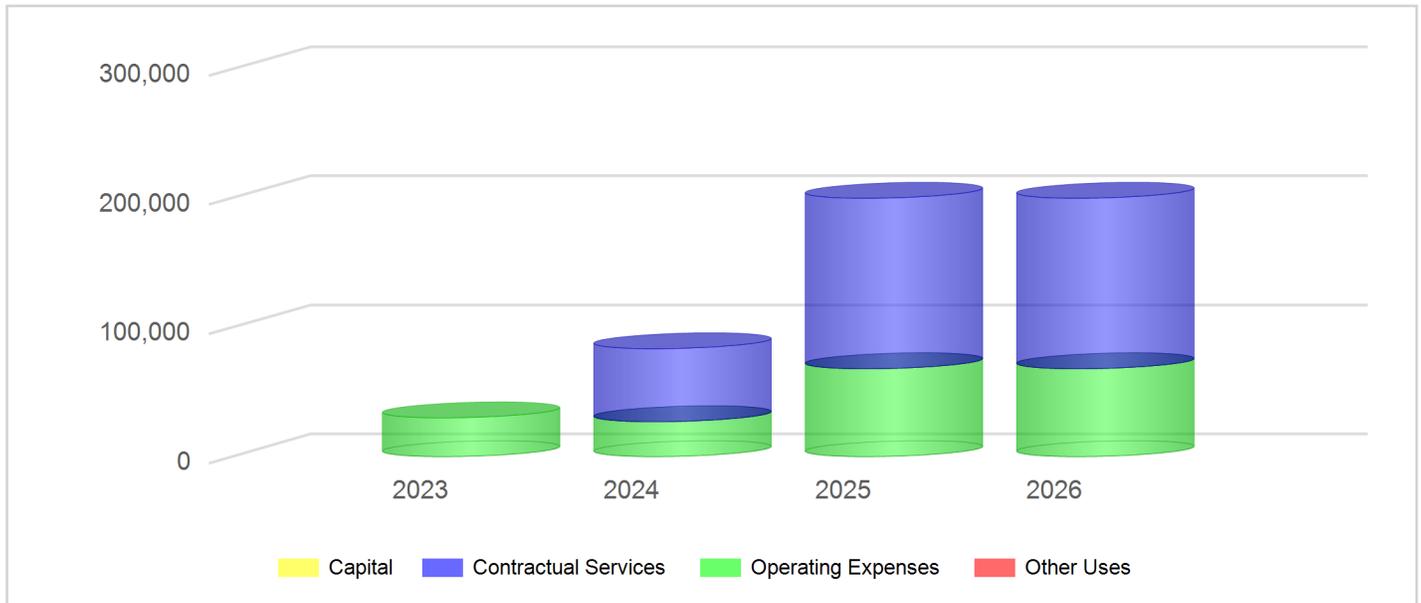


| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|---------------|----------------|----------------------|----------------------|--------------|------------|
| 093010 Municipal Court Security Fund | | | | | | |
| Operating Expenses | 96,386 | 10,101 | 28,000 | 20,000 | -28.57% | -8,000 |
| Contractual Services | 0 | 135 | 5,000 | 5,000 | 0.00% | 0 |
| Other Uses | 0 | 0 | 0 | 8,000 | 0.00% | 8,000 |
| Capital | 0 | 98,081 | 0 | 0 | 0.00% | 0 |
| Total | 96,386 | 108,317 | 33,000 | 33,000 | 0.00% | 0 |
| Overall Total | 96,386 | 108,317 | 33,000 | 33,000 | 0.00% | 0 |

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|---------------|---------------|----------------------|----------------------|--------------|------------|
| 4093010 Municipal Court Security Fund | | | | | | |
| 41108-Muni Court-Security Fee | 52,540 | 60,882 | 32,000 | 32,000 | 0.00% | 0 |
| 43000-Interest | 9,164 | 12,152 | 1,000 | 1,000 | 0.00% | 0 |
| Total | 61,705 | 73,034 | 33,000 | 33,000 | 0.00% | 0 |
| Overall Total | 61,705 | 73,034 | 33,000 | 33,000 | 0.00% | 0 |

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Police Department

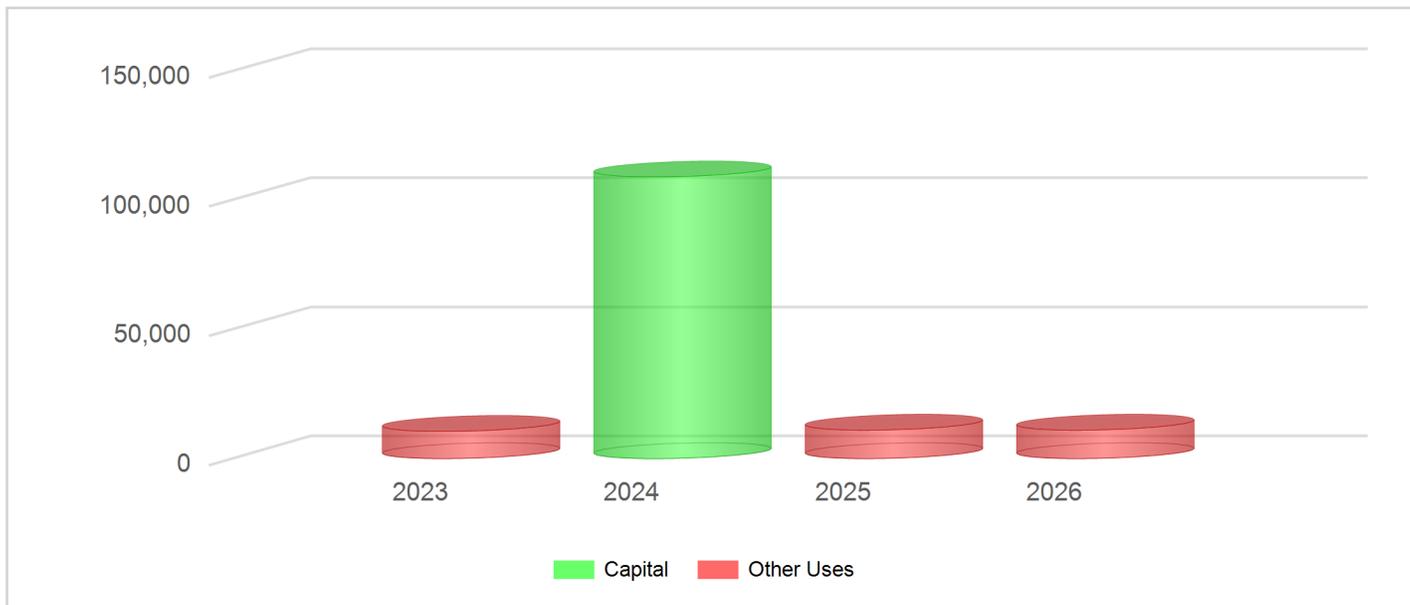


| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|---------------|---------------|----------------------|----------------------|--------------|------------|
| 070110 Police Department Special Federal | | | | | | |
| Operating Expenses | 29,991 | 26,985 | 68,000 | 68,000 | 0.00% | 0 |
| Contractual Services | 0 | 56,550 | 132,000 | 132,000 | 0.00% | 0 |
| Total | 29,991 | 83,535 | 200,000 | 200,000 | 0.00% | 0 |
| Overall Total | 29,991 | 83,535 | 200,000 | 200,000 | 0.00% | 0 |

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|---------------|---------------|----------------------|----------------------|--------------|------------|
| 4070110 Police Federal Special Purpose | | | | | | |
| 43000-Interest | 7,857 | 8,813 | 3,000 | 3,000 | 0.00% | 0 |
| 49999-Miscellaneous Nonoperating | 3,201 | 6,652 | 10,000 | 10,000 | 0.00% | 0 |
| Total | 11,058 | 15,464 | 13,000 | 13,000 | 0.00% | 0 |
| 4070150 Police Federal Non Departmental | | | | | | |
| 49200-Appropriated from Net Position | 0 | 0 | 187,000 | 187,000 | 0.00% | 0 |
| Total | 0 | 0 | 187,000 | 187,000 | 0.00% | 0 |
| Overall Total | 11,058 | 15,464 | 200,000 | 200,000 | 0.00% | 0 |

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Police Department

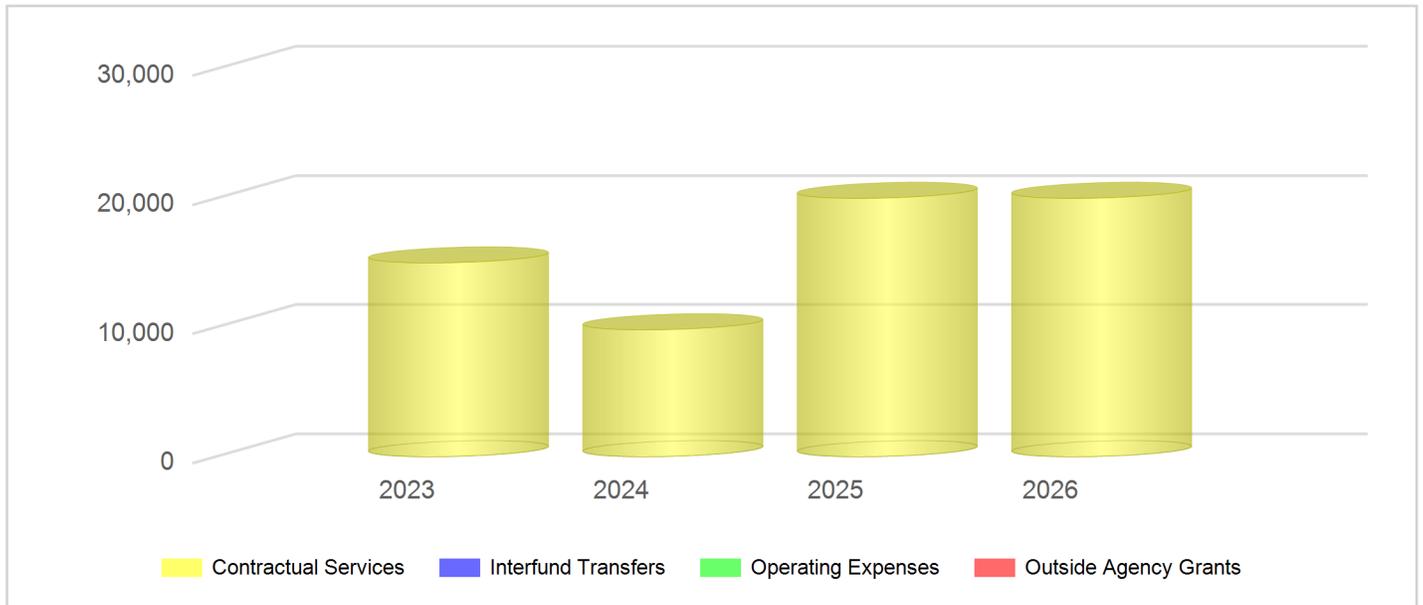


| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-------------------------|---------------|----------------|----------------------|----------------------|--------------|------------|
| 074111 Jag Grant | | | | | | |
| Other Uses | 10,527 | 0 | 11,000 | 11,000 | 0.00% | 0 |
| Capital | 0 | 109,000 | 0 | 0 | 0.00% | 0 |
| Total | 10,527 | 109,000 | 11,000 | 11,000 | 0.00% | 0 |
| Overall Total | 10,527 | 109,000 | 11,000 | 11,000 | 0.00% | 0 |

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|---------------|----------------|----------------------|----------------------|--------------|------------|
| 4074110 Police Justice Grant Revenue | | | | | | |
| 43000-Interest | 3,839 | 2,999 | 1,000 | 1,000 | 0.00% | 0 |
| 47005-Government Contributions | 9,829 | 159,365 | 10,000 | 10,000 | 0.00% | 0 |
| Total | 13,668 | 162,364 | 11,000 | 11,000 | 0.00% | 0 |
| Overall Total | 13,668 | 162,364 | 11,000 | 11,000 | 0.00% | 0 |

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Police Department

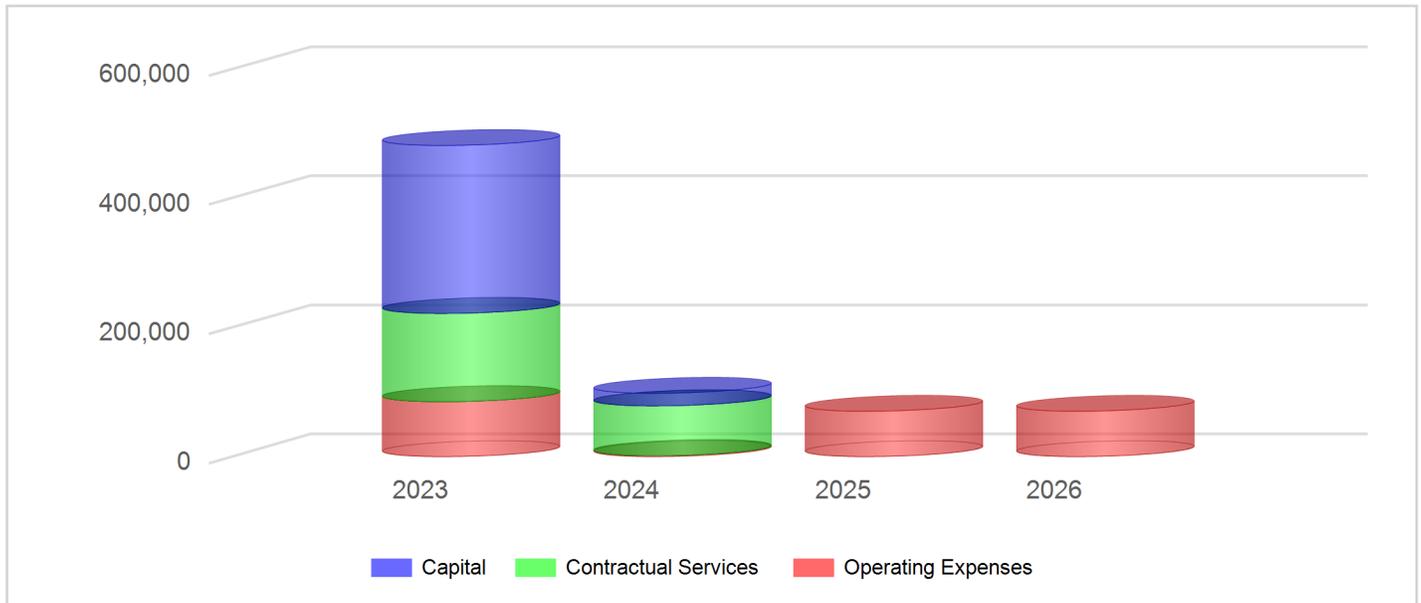


| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|---------------|--------------|----------------------|----------------------|--------------|------------|
| 008111 Police Lease Fund Expense | | | | | | |
| Contractual Services | 15,000 | 9,823 | 20,000 | 20,000 | 0.00% | 0 |
| Total | 15,000 | 9,823 | 20,000 | 20,000 | 0.00% | 0 |
| Overall Total | 15,000 | 9,823 | 20,000 | 20,000 | 0.00% | 0 |

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--------------------------------------|--------------|---------------|----------------------|----------------------|--------------|------------|
| 4008110 Police Lease Revenue | | | | | | |
| 43000-Interest | 255 | 638 | 0 | 0 | 0.00% | 0 |
| 47005-Government Contributions | 8,742 | 10,242 | 14,950 | 14,950 | 0.00% | 0 |
| 49200-Appropriated from Net Position | 0 | 0 | 5,050 | 5,050 | 0.00% | 0 |
| Total | 8,997 | 10,880 | 20,000 | 20,000 | 0.00% | 0 |
| Overall Total | 8,997 | 10,880 | 20,000 | 20,000 | 0.00% | 0 |

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Police Department

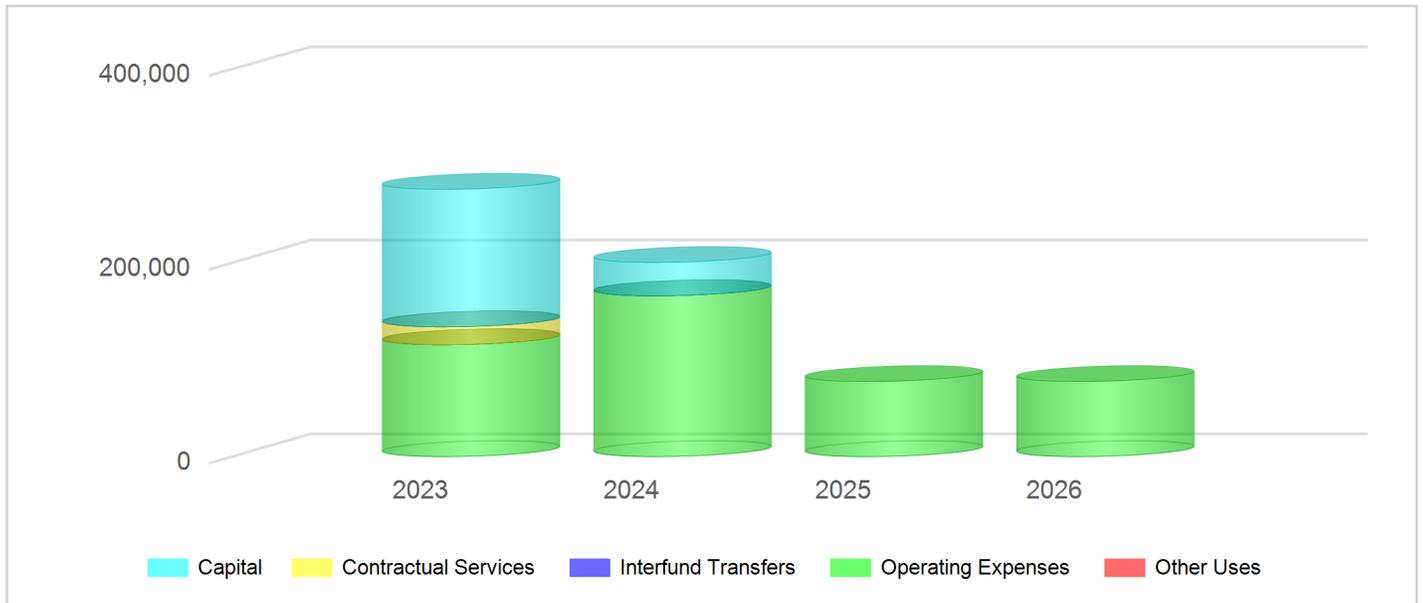


| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|----------------|---------------|----------------------|----------------------|--------------|------------|
| 071110 Police Department Special State | | | | | | |
| Operating Expenses | 85,044 | 1,621 | 70,200 | 70,200 | 0.00% | 0 |
| Contractual Services | 136,619 | 76,930 | 0 | 0 | 0.00% | 0 |
| Capital | 260,000 | 19,499 | 0 | 0 | 0.00% | 0 |
| Total | 481,663 | 98,050 | 70,200 | 70,200 | 0.00% | 0 |
| Overall Total | 481,663 | 98,050 | 70,200 | 70,200 | 0.00% | 0 |

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|----------------|----------------|----------------------|----------------------|--------------|------------|
| 4071110 Police State Special Purpose Revenue | | | | | | |
| 43000-Interest | 5,866 | 1,371 | 200 | 200 | 0.00% | 0 |
| 49999-Miscellaneous Nonoperating | 104,339 | 101,417 | 70,000 | 70,000 | 0.00% | 0 |
| Total | 110,205 | 102,788 | 70,200 | 70,200 | 0.00% | 0 |
| Overall Total | 110,205 | 102,788 | 70,200 | 70,200 | 0.00% | 0 |

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Police Department

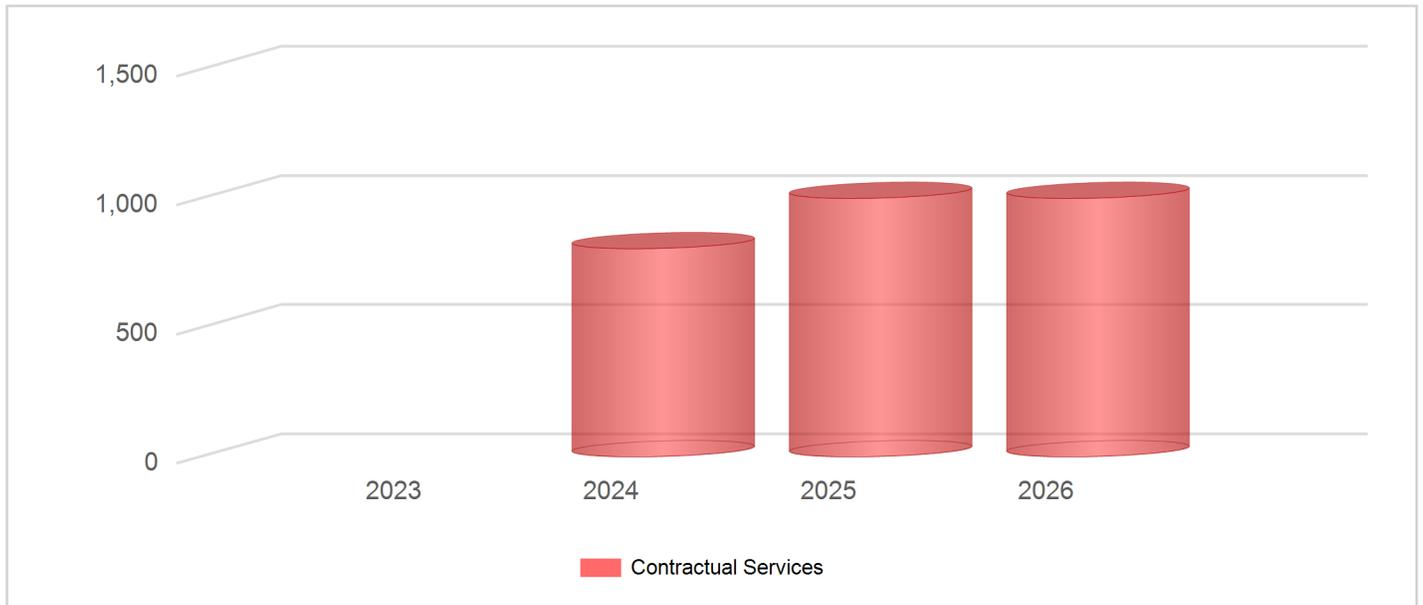


| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|----------------|----------------|----------------------|----------------------|--------------|------------|
| 075110 Police Department Technology & Equipment | | | | | | |
| Operating Expenses | 115,513 | 166,008 | 77,450 | 77,450 | 0.00% | 0 |
| Contractual Services | 18,461 | 0 | 0 | 0 | 0.00% | 0 |
| Capital | 141,906 | 34,375 | 0 | 0 | 0.00% | 0 |
| Total | 275,879 | 200,383 | 77,450 | 77,450 | 0.00% | 0 |
| Overall Total | 275,879 | 200,383 | 77,450 | 77,450 | 0.00% | 0 |

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|----------------|----------------|----------------------|----------------------|--------------|------------|
| 4075110 Police Department Technology & Equipment Revenue | | | | | | |
| 43000-Interest | 3,724 | 3,140 | 200 | 200 | 0.00% | 0 |
| 47200-Civic Contributions | 228,634 | 250,162 | 77,250 | 77,250 | 0.00% | 0 |
| Total | 232,358 | 253,302 | 77,450 | 77,450 | 0.00% | 0 |
| Overall Total | 232,358 | 253,302 | 77,450 | 77,450 | 0.00% | 0 |

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Fire Department

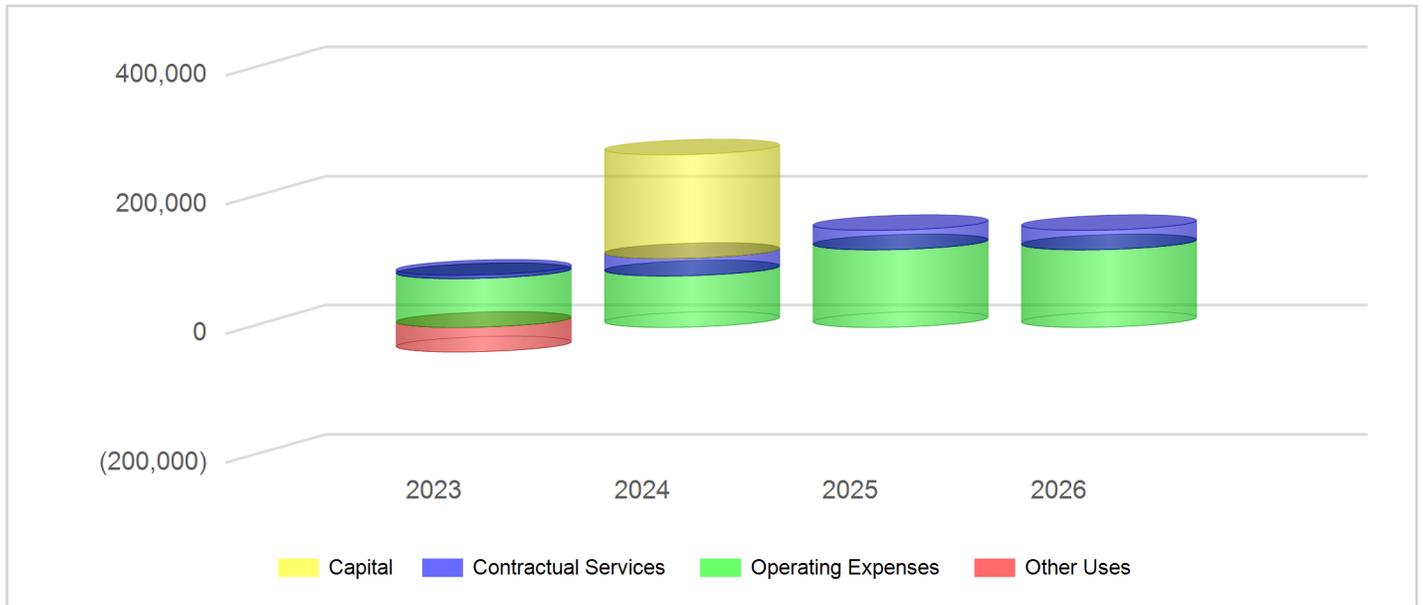


| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---------------------------------------|--------------|--------------|----------------------|----------------------|--------------|------------|
| 009115 Fire Leose Fund Expense | | | | | | |
| Contractual Services | 0 | 805 | 1,000 | 1,000 | 0.00% | 0 |
| Total | 0 | 805 | 1,000 | 1,000 | 0.00% | 0 |
| Overall Total | 0 | 805 | 1,000 | 1,000 | 0.00% | 0 |

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-----------------------------------|--------------|--------------|----------------------|----------------------|--------------|------------|
| 4009115 Fire Leose Revenue | | | | | | |
| 43000-Interest | 71 | 120 | 0 | 0 | 0.00% | 0 |
| 47005-Government Contributions | 860 | 995 | 1,000 | 1,000 | 0.00% | 0 |
| Total | 931 | 1,115 | 1,000 | 1,000 | 0.00% | 0 |
| Overall Total | 931 | 1,115 | 1,000 | 1,000 | 0.00% | 0 |

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Fire Department



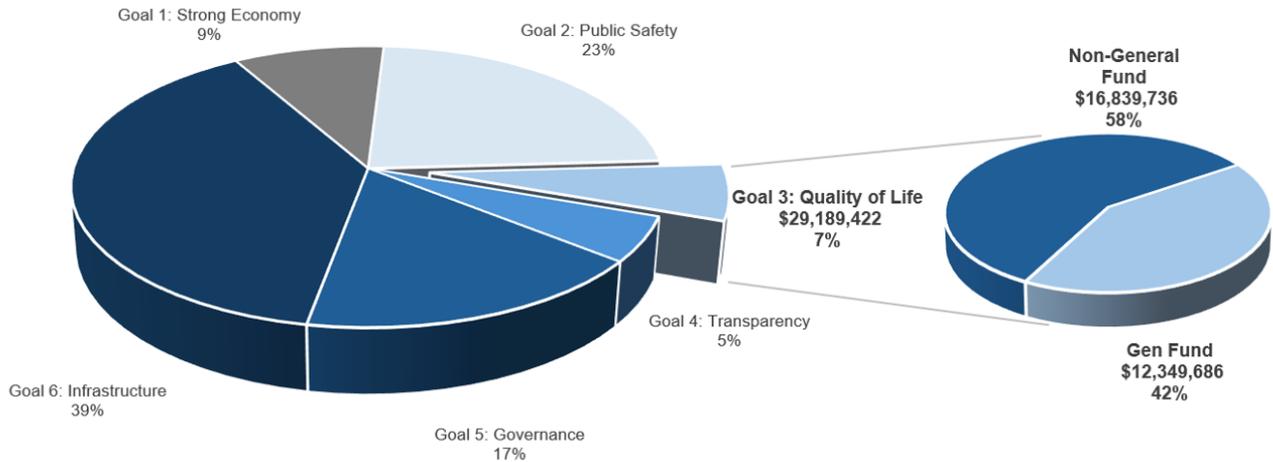
| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|---------------|----------------|----------------------|----------------------|--------------|------------|
| 076115 Fire Department Technology & Equipment | | | | | | |
| Operating Expenses | 75,293 | 79,523 | 120,000 | 120,000 | 0.00% | 0 |
| Contractual Services | 5,432 | 27,100 | 30,000 | 30,000 | 0.00% | 0 |
| Other Uses | -38,055 | 0 | 0 | 0 | 0.00% | 0 |
| Capital | 0 | 160,402 | 0 | 0 | 0.00% | 0 |
| Total | 42,669 | 267,025 | 150,000 | 150,000 | 0.00% | 0 |
| Overall Total | 42,669 | 267,025 | 150,000 | 150,000 | 0.00% | 0 |

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|----------------|----------------|----------------------|----------------------|--------------|------------|
| 4076115 Fire Department Technology & Equipment Revenue | | | | | | |
| 43000-Interest | 6,486 | 13,947 | 2,000 | 2,000 | 0.00% | 0 |
| 44368-Midland College | 12,000 | 12,000 | 0 | 0 | 0.00% | 0 |
| 47005-Government Contributions | 120,938 | 406,898 | 52,400 | 52,400 | 0.00% | 0 |
| 47200-Civic Contributions | 9,485 | 200,256 | 95,600 | 95,600 | 0.00% | 0 |
| Total | 148,909 | 633,101 | 150,000 | 150,000 | 0.00% | 0 |
| Overall Total | 148,909 | 633,101 | 150,000 | 150,000 | 0.00% | 0 |

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Strategic Goal #3:

Quality of Life and Place



Goal by Department

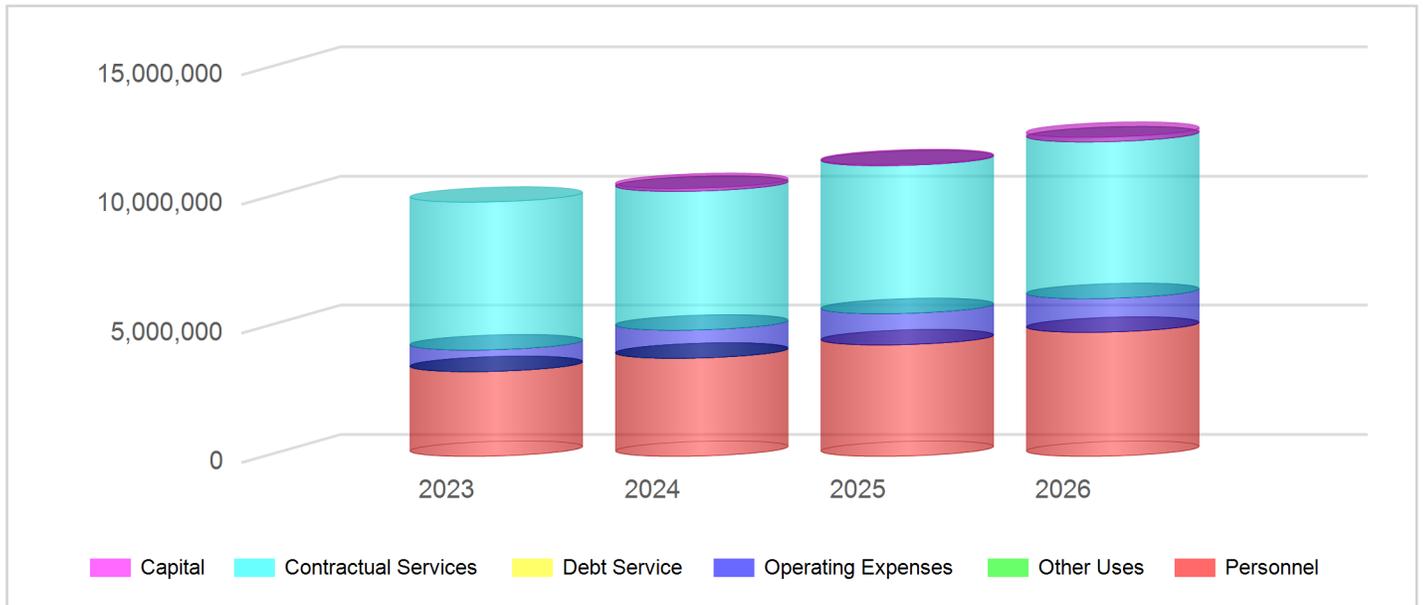
| Department | 2024 Actuals | 2025 Budget | 2026 Proposed | Difference | Variance |
|---|-------------------|-------------------|-------------------|---------------------|---------------|
| Goal 3 Parks and Recreation - General Fund | 10,368,498 | 11,292,024 | 12,349,686 | 1,057,662 | 9.4% |
| Golf Course | 3,373,862 | 4,263,979 | 4,911,812 | 647,833 | 15.2% |
| Sports Complex | 3,657,092 | 4,178,242 | 3,717,424 | (460,818) | -11.0% |
| Parks Oil and Gas | 17,870,133 | 21,003,832 | 8,210,500 | (12,793,332) | -60.9% |
| Grand Total | 35,269,586 | 40,738,077 | 29,189,422 | (11,548,655) | -28.3% |

Goal by Expense Category

| Category | 2024 Actuals | 2025 Budget | 2026 Proposed | Difference | Variance |
|------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------|
| Goal 3 Contractual Services | 6,269,293 | 6,454,284 | 6,853,932 | 399,648 | 6.2% |
| Internal Services | 779,731 | 1,553,563 | 1,917,205 | 363,642 | 23.4% |
| Maint. Structures & Equip | 1,743,583 | 2,069,302 | 2,116,925 | 47,623 | 2.3% |
| Operational Expenses | 1,354,332 | 683,274 | 824,993 | 141,719 | 20.7% |
| Capital & Other Uses | 19,488,895 | 23,239,387 | 10,534,455 | (12,704,932) | -54.7% |
| Personnel | 5,633,753 | 6,738,267 | 6,941,912 | 203,645 | 3.0% |
| Total | 35,269,585 | 40,738,077 | 29,189,422 | (11,548,655) | -28.3% |

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Parks & Recreation



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-----------------------------------|------------------|-------------------|----------------------|----------------------|---------------|------------------|
| 001090 Parks | | | | | | |
| Personnel | 2,054,672 | 2,315,583 | 2,899,954 | 3,480,012 | 20.00% | 580,058 |
| Operating Expenses | 568,696 | 739,601 | 860,565 | 939,307 | 9.15% | 78,742 |
| Contractual Services | 4,859,525 | 4,664,302 | 4,948,668 | 5,171,806 | 4.51% | 223,138 |
| Other Uses | 100 | 200 | 0 | 0 | 0.00% | 0 |
| Capital | 0 | 112,053 | 40,500 | 178,750 | 341.36% | 138,250 |
| Total | 7,482,993 | 7,831,738 | 8,749,687 | 9,769,875 | 11.66% | 1,020,188 |
| 001093 Recreation Division | | | | | | |
| Personnel | 1,225,433 | 1,481,662 | 1,414,382 | 1,321,907 | -6.54% | -92,475 |
| Operating Expenses | 267,264 | 345,817 | 291,893 | 322,318 | 10.42% | 30,425 |
| Contractual Services | 92,303 | 96,912 | 160,150 | 268,559 | 67.69% | 108,409 |
| Total | 1,585,001 | 1,924,390 | 1,866,425 | 1,912,784 | 2.48% | 46,359 |
| 001095 Senior Services | | | | | | |
| Operating Expenses | 1,950 | 3,287 | 57,966 | 43,881 | -24.30% | -14,085 |
| Contractual Services | 768,101 | 609,082 | 617,947 | 623,146 | 0.84% | 5,199 |
| Total | 770,051 | 612,369 | 675,913 | 667,027 | -1.31% | -8,886 |
| Overall Total | 9,838,045 | 10,368,498 | 11,292,024 | 12,349,686 | 9.37% | 1,057,662 |

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SECTION: GOLF COURSE FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|-----------------|---------------|----------------------|----------------------|--------------|------------|
| 4078150 Municipal Golf Course Revenue Non Departmental | | | | | | |
| 40890-Miscellaneous | 0 | 11 | 0 | 0 | 0.00% | 0 |
| 42570-PFC Fees | -14,308 | 0 | 0 | 0 | 0.00% | 0 |
| 42571-Capital Improvement Fee | -39,782 | 0 | 0 | 0 | 0.00% | 0 |
| 43000-Interest | -7,251 | 3,165 | 0 | 0 | 0.00% | 0 |
| 45798-Transfer In | -588,136 | 0 | 0 | 0 | 0.00% | 0 |
| 48060-Inventory Variation | 28,861 | 16,079 | 0 | 0 | 0.00% | 0 |
| Total | -620,616 | 19,254 | 0 | 0 | 0.00% | 0 |
| Overall Total | -620,616 | 19,254 | 0 | 0 | 0.00% | 0 |

| | | | | | | |
|--|------------------|------------------|------------------|------------------|---------------|----------------|
| 4078440 Municipal Golf Course Revenue | | | | | | |
| 42500-Golf Carts | 881,875 | 933,629 | 920,779 | 1,195,270 | 29.81% | 274,491 |
| 42510-General Green Fees | 1,220,748 | 1,330,608 | 1,900,000 | 2,066,955 | 8.79% | 166,955 |
| 42520-Junior Rates | 17,326 | 22,011 | 20,000 | 38,979 | 94.90% | 18,979 |
| 42530-Senior Rates | 78,310 | 77,738 | 140,000 | 136,323 | -2.63% | -3,677 |
| 42550-Senior Annual Fees | 10,350 | 11,764 | 15,000 | 15,765 | 5.10% | 765 |
| 42555-Junior Annual Fees | 1,321 | 0 | 0 | 0 | 0.00% | 0 |
| 42560-Midland School Fees | 257 | 105 | 8,200 | 0 | -100.00% | -8,200 |
| 42575-Tournament Revenue | 28,808 | 69,401 | 30,000 | 50,873 | 69.58% | 20,873 |
| 42580-Snack Bar Rentals | -150,320 | 123,843 | 150,000 | 150,000 | 0.00% | 0 |
| 42600-Driving Range | 162,764 | 253,449 | 180,000 | 275,025 | 52.79% | 95,025 |
| 42610-Golf Pro Shop Equip Rental | 47,719 | 48,742 | 50,000 | 60,000 | 20.00% | 10,000 |
| 42620-Golf Pro Shop Sales | 913,615 | 983,572 | 850,000 | 922,622 | 8.54% | 72,622 |
| 48050-Cash Over Or Short | 180 | -844 | 0 | 0 | 0.00% | 0 |
| 48070-Discounts Earned | 2,300 | 14,134 | 0 | 0 | 0.00% | 0 |
| Total | 3,215,251 | 3,868,152 | 4,263,979 | 4,911,812 | 15.19% | 647,833 |
| Overall Total | 3,215,251 | 3,868,152 | 4,263,979 | 4,911,812 | 15.19% | 647,833 |

Golf Course



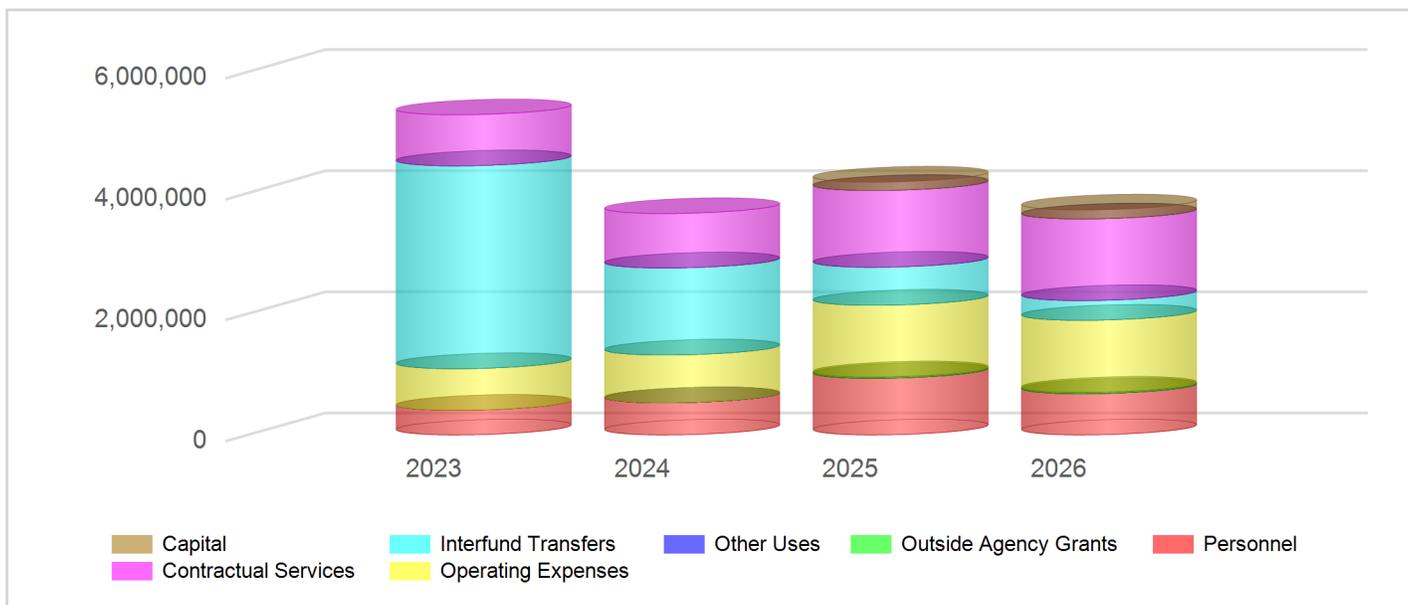
| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|------------------|------------------|----------------------|----------------------|---------------|----------------|
| 078150 Golf Course Non Departmental | | | | | | |
| Contractual Services | 1,511 | 982 | 3,013 | 3,670 | 21.81% | 657 |
| Interfund Transfers | 271,334 | 283,951 | 365,994 | 459,644 | 25.59% | 93,650 |
| Total | 272,845 | 284,933 | 369,007 | 463,314 | 25.56% | 94,307 |
| 078410 Golf Course Operating | | | | | | |
| Personnel | 842,948 | 1,030,398 | 1,184,580 | 1,164,958 | -1.66% | -19,622 |
| Operating Expenses | 287,039 | 350,581 | 334,328 | 350,872 | 4.95% | 16,544 |
| Contractual Services | 468,080 | 396,717 | 770,100 | 824,909 | 7.12% | 54,809 |
| Total | 1,598,066 | 1,777,696 | 2,289,008 | 2,340,739 | 2.26% | 51,731 |
| 078411 Golf Course Pro Shop Operations | | | | | | |
| Personnel | 331,335 | 275,498 | 304,411 | 295,553 | -2.91% | -8,858 |
| Operating Expenses | 685,774 | 751,418 | 25,018 | 95,883 | 283.26% | 70,865 |
| Contractual Services | 215,641 | 283,487 | 161,628 | 413,565 | 155.87% | 251,937 |
| Other Uses | 0 | 831 | 566,500 | 520,858 | -8.06% | -45,642 |
| Total | 1,232,750 | 1,311,233 | 1,057,557 | 1,325,859 | 25.37% | 268,302 |
| Overall Total | 3,103,661 | 3,373,862 | 3,715,573 | 4,129,912 | 11.15% | 414,339 |
| 078199 Golf Course Transfer | | | | | | |
| Interfund Transfers | 159,890 | 0 | 548,406 | 781,900 | 42.58% | 233,494 |
| Total | 159,890 | 0 | 548,406 | 781,900 | 42.58% | 233,494 |
| Overall Total | 159,890 | 0 | 548,406 | 781,900 | 42.58% | 233,494 |

SECTION: SPORTS COMPLEX FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--------------------------------------|----------------|----------------|----------------------|----------------------|----------------|-----------------|
| 4079150 Sports Complex Fund | | | | | | |
| 43000-Interest | 285,432 | 242,080 | 60,000 | 185,057 | 208.43% | 125,057 |
| 43010-Interest - Nonpooled Invest | 496,727 | 193,691 | 300,000 | 150,000 | -50.00% | -150,000 |
| 49200-Appropriated from Net Position | 0 | 0 | 2,676,142 | 2,075,380 | -22.45% | -600,762 |
| Total | 782,159 | 435,771 | 3,036,142 | 2,410,437 | -20.61% | -625,705 |
| Overall Total | 782,159 | 435,771 | 3,036,142 | 2,410,437 | -20.61% | -625,705 |

| 4079620 Sports Complex Operating Fund Revenue | | | | | | |
|--|------------------|------------------|------------------|------------------|---------------|----------------|
| 46300-Misd Use/Occupancy | 65,992 | 233,621 | 0 | 150,000 | 0.00% | 150,000 |
| 46301-Misd Operating Contribution | 30,000 | 30,000 | 150,000 | 0 | -100.00% | -150,000 |
| 46302-Football-Soccer Concession | 60,927 | 118,359 | 65,000 | 85,000 | 30.77% | 20,000 |
| 46303-Naming Rights-Football/Soccer | 48,750 | 48,750 | 48,750 | 48,750 | 0.00% | 0 |
| 46304-Advertising-Football/Soccer | 200,707 | 256,501 | 180,000 | 200,000 | 11.11% | 20,000 |
| 46306-Other Rental | 123,643 | 103,092 | 65,000 | 100,000 | 53.85% | 35,000 |
| 46320-Rockhound Rental | 126,118 | 135,870 | 136,600 | 136,600 | 0.00% | 0 |
| 46321-Other Rental | 2,725 | 1,000 | 5,000 | 5,000 | 0.00% | 0 |
| 46322-Baseball Concession | 0 | 0 | 2,500 | 2,500 | 0.00% | 0 |
| 46323-Naming Rights-Baseball | 120,050 | 123,350 | 138,500 | 138,500 | 0.00% | 0 |
| 46324-Advertising-Baseball | 424,077 | 195,899 | 195,750 | 195,750 | 0.00% | 0 |
| 46331-Rental-Common Areas | 47,000 | 92,549 | 45,000 | 60,000 | 33.33% | 15,000 |
| 46334-Advertising-Common Areas | 34,561 | 122,749 | 20,000 | 20,000 | 0.00% | 0 |
| 46335-Multi-Purpose Fields | 89,866 | 161,071 | 90,000 | 164,887 | 83.21% | 74,887 |
| 48480-Reimbursement Of Budget Exp | 12,600 | 12,600 | 0 | 0 | 0.00% | 0 |
| 49150-Recvr-Damages To City Property | 73 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 1,387,088 | 1,635,412 | 1,142,100 | 1,306,987 | 14.44% | 164,887 |
| Overall Total | 1,387,088 | 1,635,412 | 1,142,100 | 1,306,987 | 14.44% | 164,887 |

Sports Complex Operation

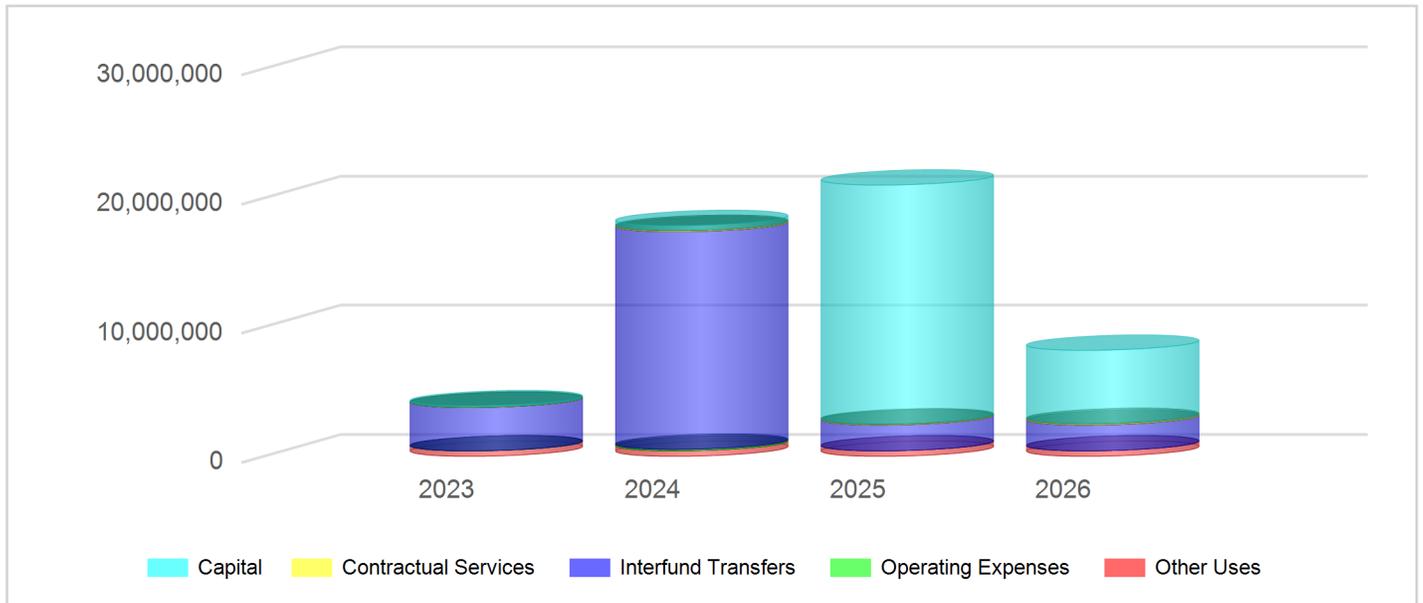


| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|------------------|------------------|----------------------|----------------------|-----------------|-----------------|
| 079199 Sports Complex Transfer | | | | | | |
| Interfund Transfers | 2,415,631 | 792,226 | 4,306 | 0 | -100.00% | -4,306 |
| Total | 2,415,631 | 792,226 | 4,306 | 0 | -100.00% | -4,306 |
| 079150 Sports Complex Operations | | | | | | |
| Contractual Services | 31,650 | 45,586 | 139,924 | 169,390 | 21.06% | 29,466 |
| Interfund Transfers | 936,098 | 645,295 | 623,681 | 325,753 | -47.77% | -297,928 |
| Total | 967,749 | 690,881 | 763,605 | 495,143 | -35.16% | -268,462 |
| 079620 Sports Complex | | | | | | |
| Personnel | 406,311 | 530,613 | 934,940 | 679,482 | -27.32% | -255,458 |
| Operating Expenses | 688,084 | 789,740 | 1,182,806 | 1,189,657 | 0.58% | 6,851 |
| Contractual Services | 811,489 | 853,376 | 1,127,585 | 1,179,392 | 4.59% | 51,807 |
| Outside Agency Grants | 0 | 0 | 25,000 | 25,000 | 0.00% | 0 |
| Other Uses | 0 | 258 | 0 | 0 | 0.00% | 0 |
| Capital | 0 | 0 | 140,000 | 148,750 | 6.25% | 8,750 |
| Total | 1,905,884 | 2,173,986 | 3,410,331 | 3,222,281 | -5.51% | -188,050 |
| Overall Total | 2,873,633 | 2,864,867 | 4,173,936 | 3,717,424 | -12.28% | -456,512 |

SECTION: PARKS OIL & GAS FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--------------------------------------|-------------------|-------------------|----------------------|----------------------|----------------|--------------------|
| 4077150 Park Donation Revenue | | | | | | |
| 43000-Interest | 978,944 | 1,936,297 | 10,000 | 10,000 | 0.00% | 0 |
| 45798-Transfer In | 18,179,583 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 19,158,526 | 1,936,297 | 10,000 | 10,000 | 0.00% | 0 |
| Overall Total | 19,158,526 | 1,936,297 | 10,000 | 10,000 | 0.00% | 0 |
| 4077090 Parks Special Revenue | | | | | | |
| 49200-Appropriated from Net Position | 0 | 0 | 6,142,332 | 0 | -100.00% | -6,142,332 |
| Total | 0 | 0 | 6,142,332 | 0 | -100.00% | -6,142,332 |
| 4077094 Park Donation Revenue | | | | | | |
| 46140-Oil & Gas Leases | 15,699,482 | 11,516,924 | 14,825,000 | 8,174,000 | -44.86% | -6,651,000 |
| 47200-Civic Contributions | 35,439 | 185,534 | 25,000 | 25,000 | 0.00% | 0 |
| 47202-Animal Services Contributions | 23,789 | 300 | 1,500 | 1,500 | 0.00% | 0 |
| Total | 15,758,710 | 11,702,757 | 14,851,500 | 8,200,500 | -44.78% | -6,651,000 |
| Overall Total | 15,758,710 | 11,702,757 | 20,993,832 | 8,200,500 | -60.94% | -12,793,332 |

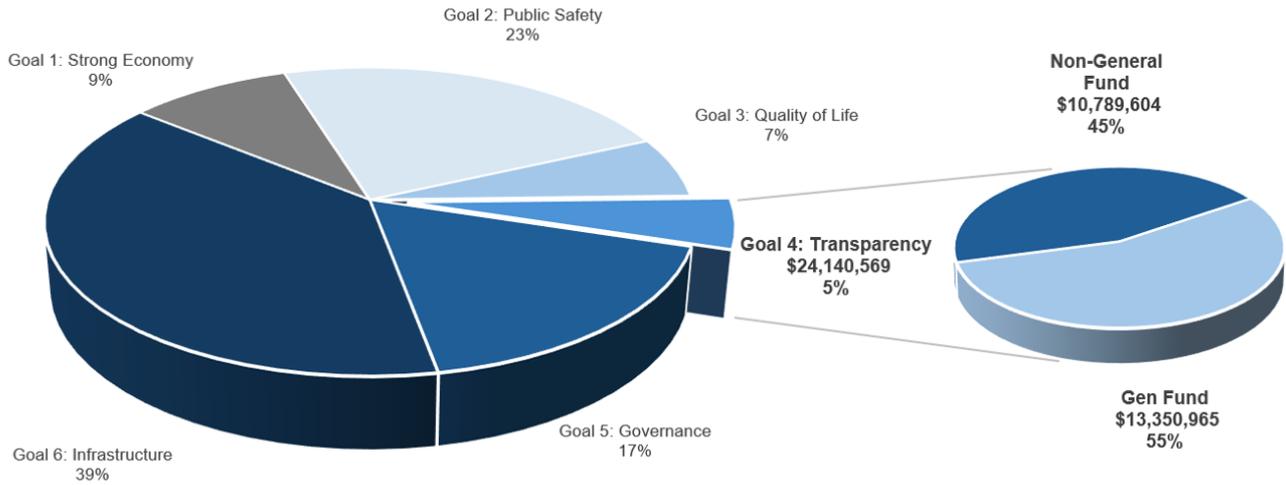
Parks Oil & Gas



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|------------------|-------------------|----------------------|----------------------|----------------|--------------------|
| 077094 Park Donation & Special Purpose | | | | | | |
| Contractual Services | 43,547 | 98,581 | 78,832 | 116,700 | 48.04% | 37,868 |
| Operating Expenses | 9,384 | 117,471 | 0 | 0 | 0.00% | 0 |
| Other Uses | 417,140 | 424,916 | 425,000 | 425,000 | 0.00% | 0 |
| Capital | 99,707 | 384,152 | 18,500,000 | 5,668,800 | -69.36% | -12,831,200 |
| Total | 569,778 | 1,025,120 | 19,003,832 | 6,210,500 | -67.32% | -12,793,332 |
| Overall Total | 569,778 | 1,025,120 | 19,003,832 | 6,210,500 | -67.32% | -12,793,332 |
| 077199 Interfund Transfer | | | | | | |
| Interfund Transfers | 3,346,000 | 16,845,013 | 2,000,000 | 2,000,000 | 0.00% | 0 |
| Total | 3,346,000 | 16,845,013 | 2,000,000 | 2,000,000 | 0.00% | 0 |
| Overall Total | 3,346,000 | 16,845,013 | 2,000,000 | 2,000,000 | 0.00% | 0 |

Strategic Goal #4:

Transparent & Consistent Communication



Goal by Department

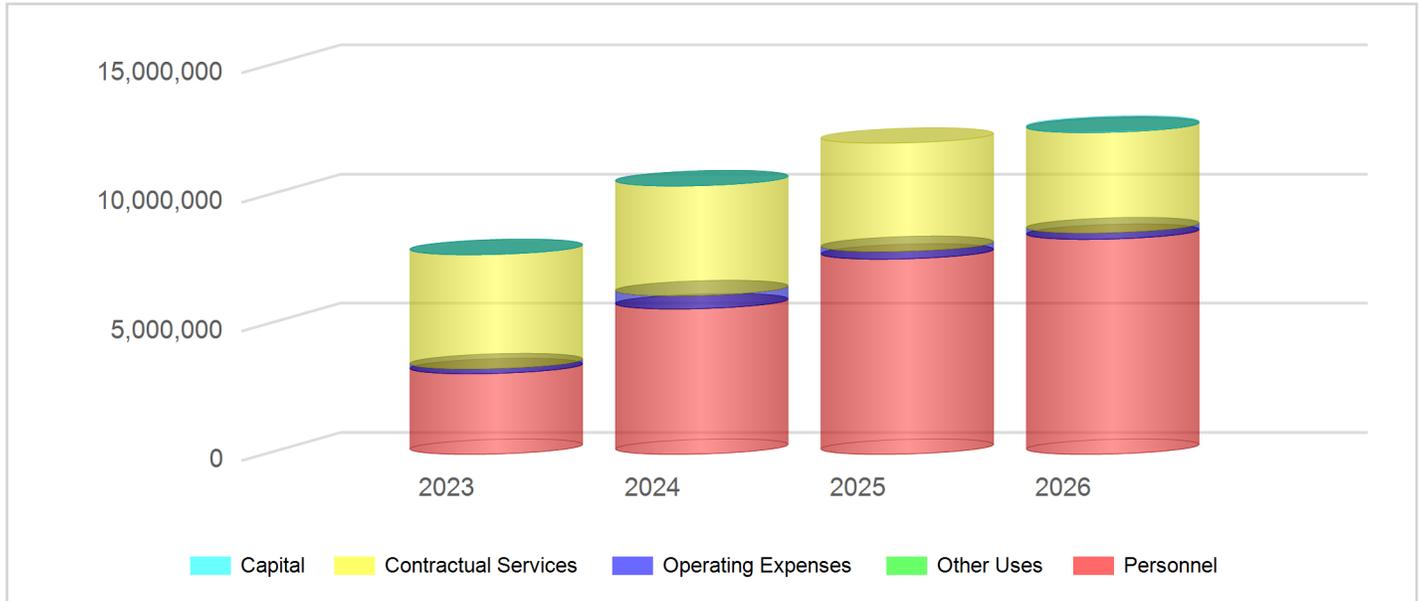
| | Department | 2024 Actuals | 2025 Budget | 2026 Proposed | Difference | Variance |
|--------|------------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Goal 4 | Strategic Comm | 564,205 | 746,010 | 845,979 | 99,969 | 13.4% |
| | ITSD - General Fund | 12,107,862 | 12,044,732 | 12,504,985 | 460,253 | 3.8% |
| | ITSD - Technology Fund | 7,716,964 | 9,217,178 | 10,789,604 | 1,572,426 | 17.1% |
| | Grand Total | 20,389,031 | 22,007,920 | 24,140,569 | 2,132,649 | 9.7% |

Goal by Expense Category

| | Category | 2024 Actuals | 2025 Budget | 2026 Proposed | Difference | Variance |
|--------|---------------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Goal 4 | Capital | 231,822 | - | 50,000 | 50,000 | 0.0% |
| | Contractual Services | 7,035,730 | 8,606,014 | 9,507,155 | 901,141 | 10.5% |
| | Internal Services | 2,963,035 | 2,486,046 | 2,726,455 | 240,409 | 9.7% |
| | Maint. Structures & Equip | 417,708 | 815,500 | 60,500 | (755,000) | -92.6% |
| | Operational Expenses | 1,352,006 | 1,480,598 | 1,449,574 | (31,024) | -2.1% |
| | Other Uses | 616,526 | 45,209 | 1,329,086 | 1,283,877 | 2839.9% |
| | Personnel | 7,772,203 | 8,574,553 | 9,017,799 | 443,246 | 5.2% |
| | Grand Total | 20,389,031 | 22,007,920 | 24,140,569 | 2,132,649 | 9.7% |

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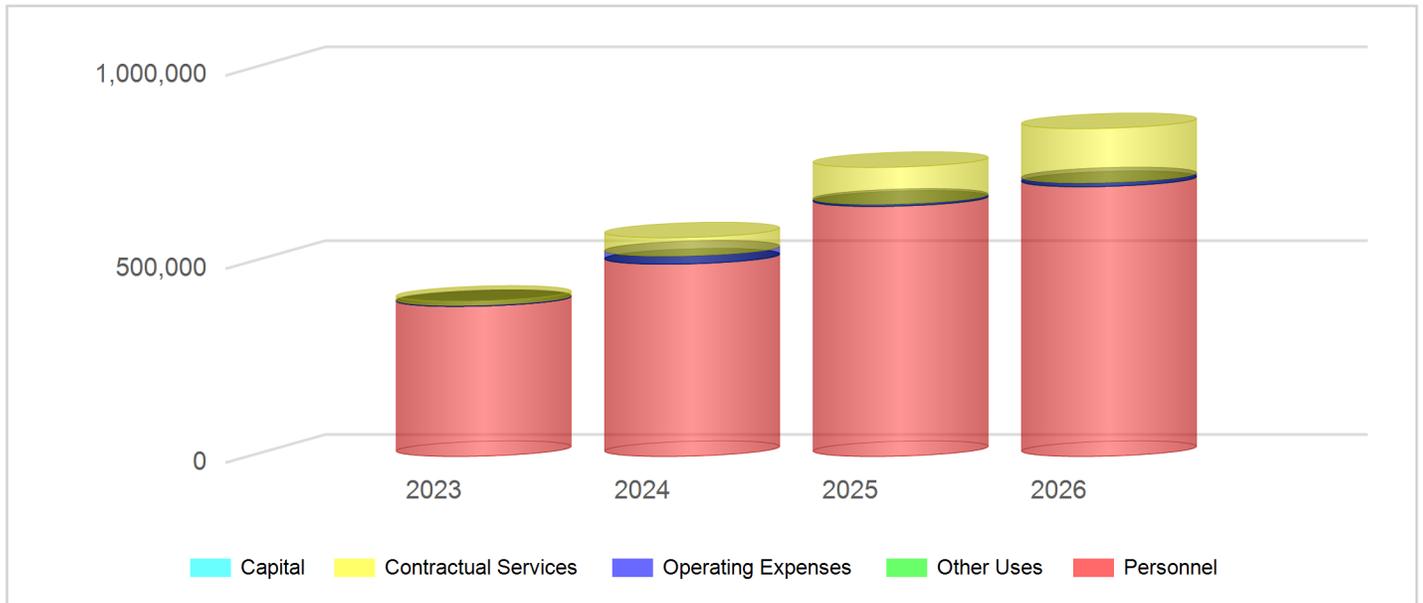
Information Technology Systems Department



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|------------------|------------------|----------------------|----------------------|----------------|-------------------|
| 001030 Information System Administration | | | | | | |
| Personnel | 427,767 | 587,139 | 810,083 | 1,083,010 | 33.69% | 272,927 |
| Operating Expenses | 16,469 | 59,230 | 13,500 | 41,500 | 207.41% | 28,000 |
| Contractual Services | 1,397,691 | 782,368 | 888,185 | 973,871 | 9.65% | 85,686 |
| Capital | 12,347 | 8,708 | 0 | 50,000 | 0.00% | 50,000 |
| Total | 1,854,273 | 1,437,444 | 1,711,768 | 2,148,381 | 25.51% | 436,613 |
| 001031 Communications | | | | | | |
| Personnel | 0 | 1,607,329 | 3,152,523 | 3,175,197 | 0.72% | 22,674 |
| Operating Expenses | 0 | 1,153 | 56,100 | 69,100 | 23.17% | 13,000 |
| Contractual Services | 0 | 29,898 | 473,235 | 422,907 | -10.63% | -50,328 |
| Total | 0 | 1,638,380 | 3,681,858 | 3,667,204 | -0.40% | -14,654 |
| 001032 IT Services | | | | | | |
| Personnel | 1,930,966 | 2,618,940 | 966,279 | 851,799 | -11.85% | -114,480 |
| Operating Expenses | 53,416 | 144,219 | 23,350 | 21,162 | -9.37% | -2,188 |
| Contractual Services | 2,073,150 | 2,924,398 | 1,755,658 | 223,635 | -87.26% | -1,532,023 |
| Total | 4,057,533 | 5,687,557 | 2,745,287 | 1,096,596 | -60.06% | -1,648,691 |
| 001033 IT Infrastructure | | | | | | |
| Personnel | 229,480 | 163,516 | 772,897 | 1,149,143 | 48.68% | 376,246 |
| Operating Expenses | 116,008 | 296,457 | 155,500 | 87,820 | -43.52% | -67,680 |
| Contractual Services | 460,630 | 168,859 | 371,920 | 1,872,296 | 403.41% | 1,500,376 |
| Total | 806,117 | 628,832 | 1,300,317 | 3,109,259 | 139.12% | 1,808,942 |

| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|------------------|-------------------|----------------------|----------------------|--------------|----------------|
| 0010034 Geographical Information System | | | | | | |
| Personnel | 533,437 | 649,183 | 651,380 | 690,219 | 5.96% | 38,839 |
| Operating Expenses | 2,369 | 8,459 | 16,000 | 9,130 | -42.94% | -6,870 |
| Contractual Services | 485,173 | 344,918 | 304,905 | 210,694 | -30.90% | -94,211 |
| Total | 1,020,979 | 1,002,560 | 972,285 | 910,043 | -6.40% | -62,242 |
| 001771 IT Enterprise Apps | | | | | | |
| Personnel | 0 | 1,230 | 863,283 | 1,041,097 | 20.60% | 177,814 |
| Operating Expenses | 0 | 0 | 9,400 | 7,070 | -24.79% | -2,330 |
| Contractual Services | 0 | 113 | 253,946 | 130,363 | -48.67% | -123,583 |
| Total | 0 | 1,343 | 1,126,629 | 1,178,530 | 4.61% | 51,901 |
| 001772 IT Project Management | | | | | | |
| Personnel | 0 | 753 | 338,605 | 331,576 | -2.08% | -7,029 |
| Operating Expenses | 0 | 0 | 22,250 | 14,750 | -33.71% | -7,500 |
| Contractual Services | 0 | 0 | 145,734 | 48,647 | -66.62% | -97,087 |
| Total | 0 | 753 | 506,589 | 394,973 | -22.03% | -111,616 |
| Overall Total | 7,738,902 | 10,396,869 | 12,044,732 | 12,504,985 | 3.82% | 460,253 |

Strategic Communication



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---------------------------------------|----------------|----------------|----------------------|----------------------|---------------|---------------|
| 001007 Strategic Communication | | | | | | |
| Personnel | 387,205 | 496,072 | 644,964 | 695,758 | 7.88% | 50,794 |
| Operating Expenses | 2,424 | 20,503 | 5,012 | 9,542 | 90.38% | 4,530 |
| Contractual Services | 10,956 | 47,164 | 95,234 | 139,879 | 46.88% | 44,645 |
| Other Uses | 4 | 466 | 800 | 800 | 0.00% | 0 |
| Total | 400,589 | 564,205 | 746,010 | 845,979 | 13.40% | 99,969 |
| Overall Total | 400,589 | 564,205 | 746,010 | 845,979 | 13.40% | 99,969 |

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SECTION: TECHNOLOGY FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|------------------|------------------|----------------------|----------------------|---------------|------------------|
| 4770150 Technology Fund Revenue | | | | | | |
| 43000-Interest | 29,180 | 57,513 | 10,000 | 10,000 | 0.00% | 0 |
| 45798-Transfer In | 936,983 | 0 | 0 | 0 | 0.00% | 0 |
| 45819-Equipment Lease - Technology | 4,472,173 | 6,691,752 | 9,207,178 | 10,779,604 | 17.08% | 1,572,426 |
| Total | 5,438,336 | 6,749,265 | 9,217,178 | 10,789,604 | 17.06% | 1,572,426 |
| Overall Total | 5,438,336 | 6,749,265 | 9,217,178 | 10,789,604 | 17.06% | 1,572,426 |

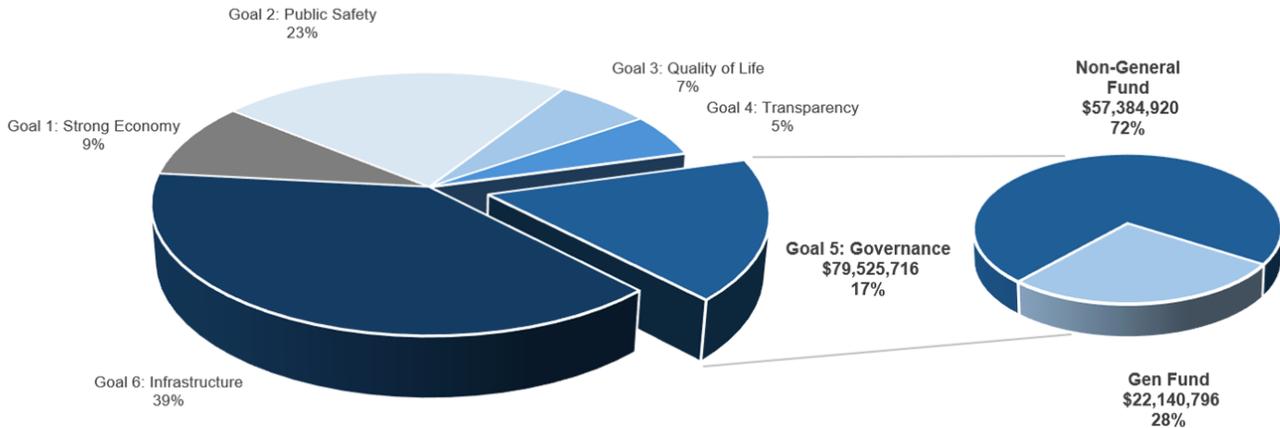
Information Technology Systems



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|------------------|------------------|----------------------|----------------------|-----------------|------------------|
| 770150 Technology Non Departmental | | | | | | |
| Interfund Transfers | 9,739 | 15,342 | 42,678 | 70,567 | 65.35% | 27,889 |
| Other Uses | 0 | 0 | 0 | 1,257,719 | 0.00% | 1,257,719 |
| Capital | 0 | 61,079 | 0 | 0 | 0.00% | 0 |
| Total | 9,739 | 76,421 | 42,678 | 1,328,286 | 3012.34% | 1,285,608 |
| 770199 Technology Interfund Transfer | | | | | | |
| Interfund Transfers | 103,198 | 0 | 1,731 | 0 | -100.00% | -1,731 |
| Total | 103,198 | 0 | 1,731 | 0 | -100.00% | -1,731 |
| 770770 Technology | | | | | | |
| Personnel | 184,625 | 271,495 | 374,540 | 0 | -100.00% | -374,540 |
| Operating Expenses | 1,653,517 | 1,154,580 | 1,994,986 | 1,250,000 | -37.34% | -744,986 |
| Contractual Services | 3,029,329 | 5,451,715 | 6,803,243 | 8,211,318 | 20.70% | 1,408,075 |
| Other Uses | 49,798 | 171 | 0 | 0 | 0.00% | 0 |
| Capital | 64,394 | 162,035 | 0 | 0 | 0.00% | 0 |
| Total | 4,981,663 | 7,039,996 | 9,172,769 | 9,461,318 | 3.15% | 288,549 |
| Overall Total | 5,094,600 | 7,116,417 | 9,217,178 | 10,789,604 | 17.06% | 1,572,426 |

Strategic Goal #5:

Provide Sound Governance & Fiscal Management



Goal by Department

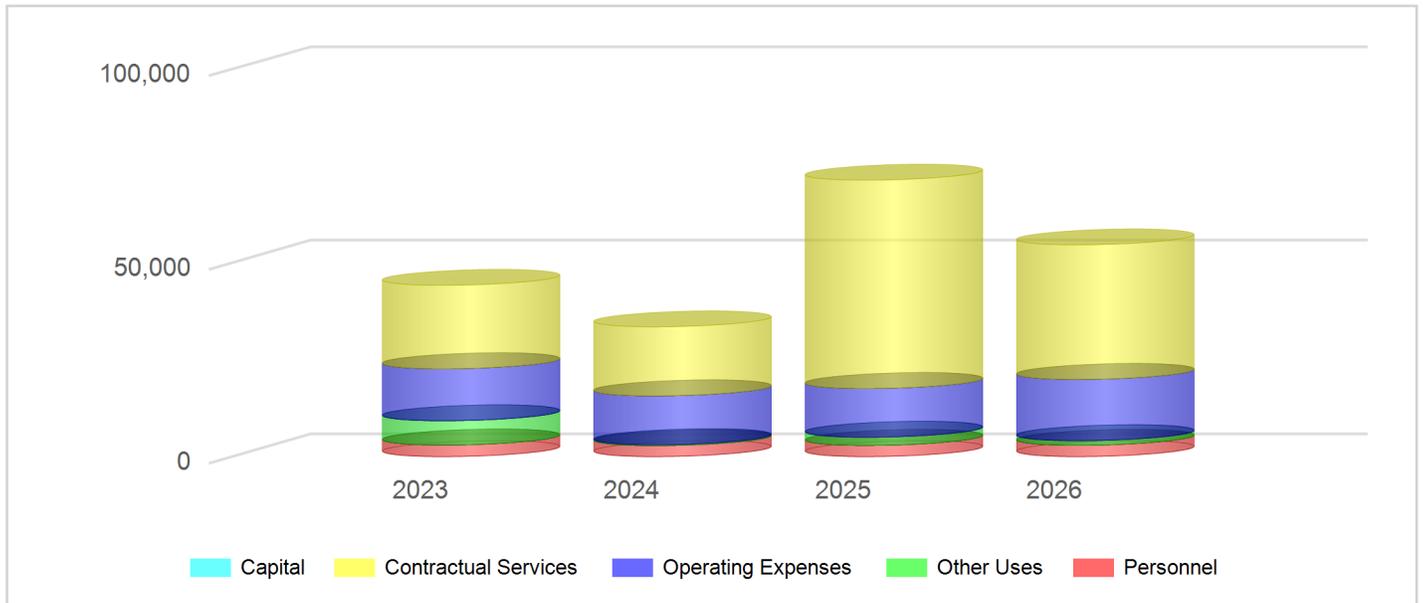
| Department | 2024 Actuals | 2025 Budget | 2026 Proposed | Difference | Variance |
|---------------------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Human Resources and Development | 18,625,530 | 25,420,142 | 26,265,226 | 845,084 | 3.3% |
| City Manager | 2,043,080 | 1,397,667 | 1,550,629 | 152,961 | 10.9% |
| City Governance Office | 782,013 | 961,887 | 1,055,690 | 93,803 | 9.8% |
| Council | 33,491 | 71,349 | 54,643 | (16,706) | -23.4% |
| Finance | 2,543,032 | 2,984,224 | 2,886,349 | (97,875) | -3.3% |
| General Services | 34,752,411 | 35,826,587 | 37,415,097 | 1,588,510 | 4.4% |
| Legal | 2,176,023 | 2,370,010 | 2,882,149 | 512,139 | 21.6% |
| Non-Departmental | 15,278,337 | 7,862,946 | 7,415,933 | (447,013) | -5.7% |
| Grand Total | 76,233,916 | 76,894,812 | 79,525,716 | 2,630,903 | 3.4% |

Goal by Expense Category

| Category | 2024 Actuals | 2025 Budget | 2026 Proposed | Difference | Variance |
|---------------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Contractual Services | 10,595,109 | 11,775,552 | 9,959,080 | (1,816,472) | -15.4% |
| Internal Services | 2,619,431 | 3,848,668 | 5,981,972 | 2,133,304 | 55.4% |
| Maint. Structures & Equip | 6,641,657 | 5,104,106 | 5,053,479 | (50,627) | -1.0% |
| Operational Expenses | 6,132,872 | 4,220,633 | 4,030,380 | (190,253) | -4.5% |
| Capital & Other Uses | 37,231,846 | 38,405,295 | 39,581,974 | 1,176,679 | 3.1% |
| Personnel | 13,013,000 | 13,540,558 | 14,918,831 | 1,378,273 | 10.2% |
| Total | 76,233,915 | 76,894,812 | 79,525,716 | 2,630,903 | 3.4% |

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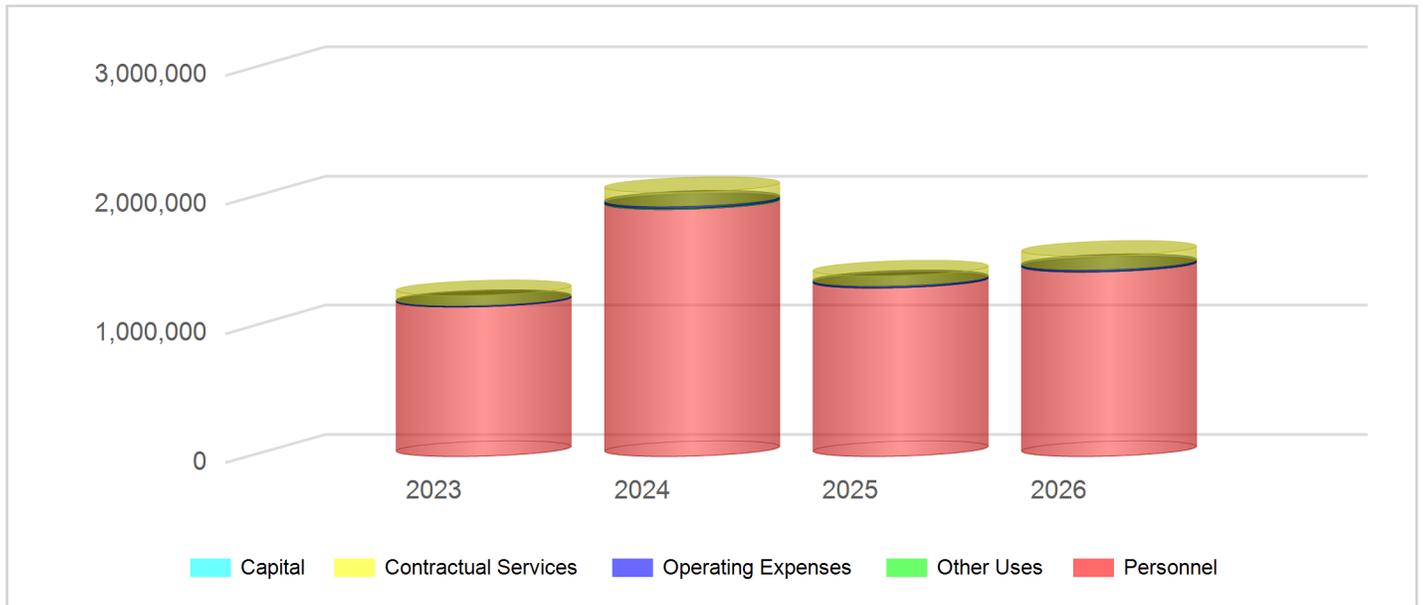
Legislative Department



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---------------------------|---------------|---------------|----------------------|----------------------|----------------|----------------|
| 001004 Legislative | | | | | | |
| Personnel | 2,987 | 2,826 | 2,884 | 2,907 | 0.81% | 23 |
| Operating Expenses | 13,424 | 12,597 | 12,562 | 15,800 | 25.78% | 3,238 |
| Contractual Services | 21,537 | 17,814 | 53,783 | 34,724 | -35.44% | -19,059 |
| Other Uses | 6,257 | 254 | 2,121 | 1,212 | -42.86% | -909 |
| Total | 44,205 | 33,491 | 71,350 | 54,643 | -23.42% | -16,707 |
| Overall Total | 44,205 | 33,491 | 71,350 | 54,643 | -23.42% | -16,707 |

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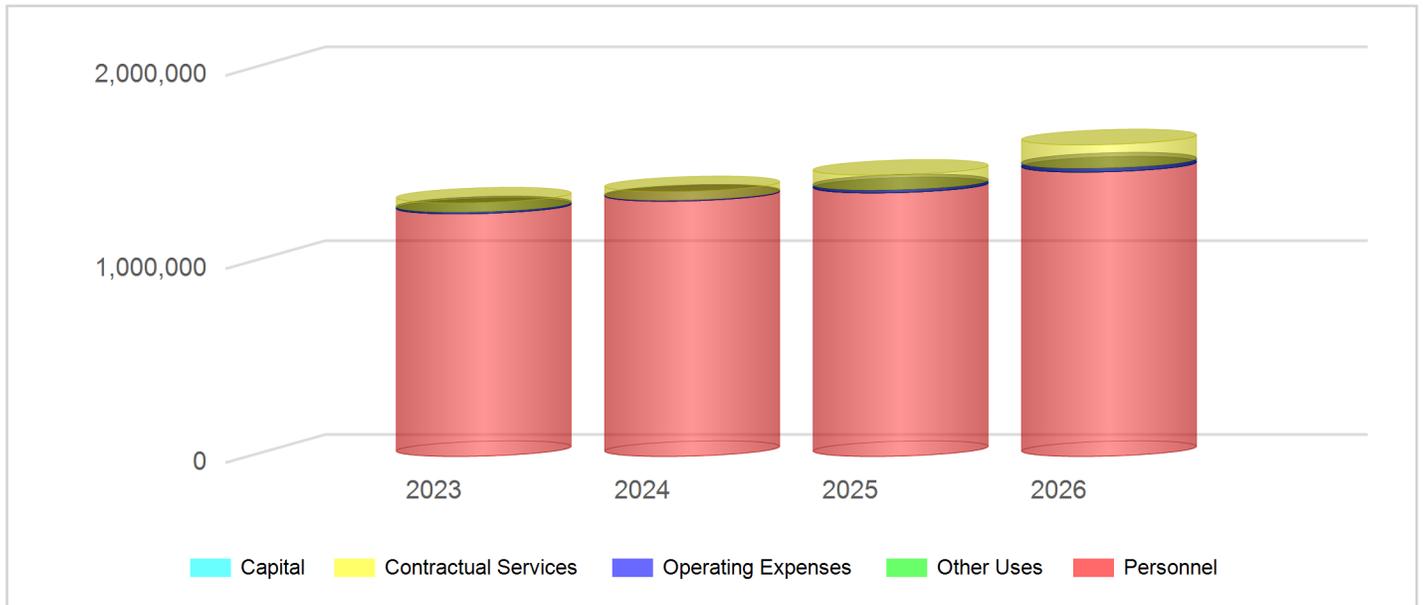
City Manager Department



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-------------------------------------|------------------|------------------|----------------------|----------------------|---------------|----------------|
| 001005 City Manager's Office | | | | | | |
| Personnel | 1,156,346 | 1,911,843 | 1,303,373 | 1,427,025 | 9.49% | 123,652 |
| Operating Expenses | 11,294 | 18,385 | 15,730 | 16,675 | 6.01% | 945 |
| Contractual Services | 75,930 | 105,087 | 76,444 | 103,929 | 35.95% | 27,485 |
| Other Uses | 1,446 | 7,765 | 2,121 | 3,000 | 41.44% | 879 |
| Total | 1,245,015 | 2,043,080 | 1,397,668 | 1,550,629 | 10.94% | 152,961 |
| Overall Total | 1,245,015 | 2,043,080 | 1,397,668 | 1,550,629 | 10.94% | 152,961 |

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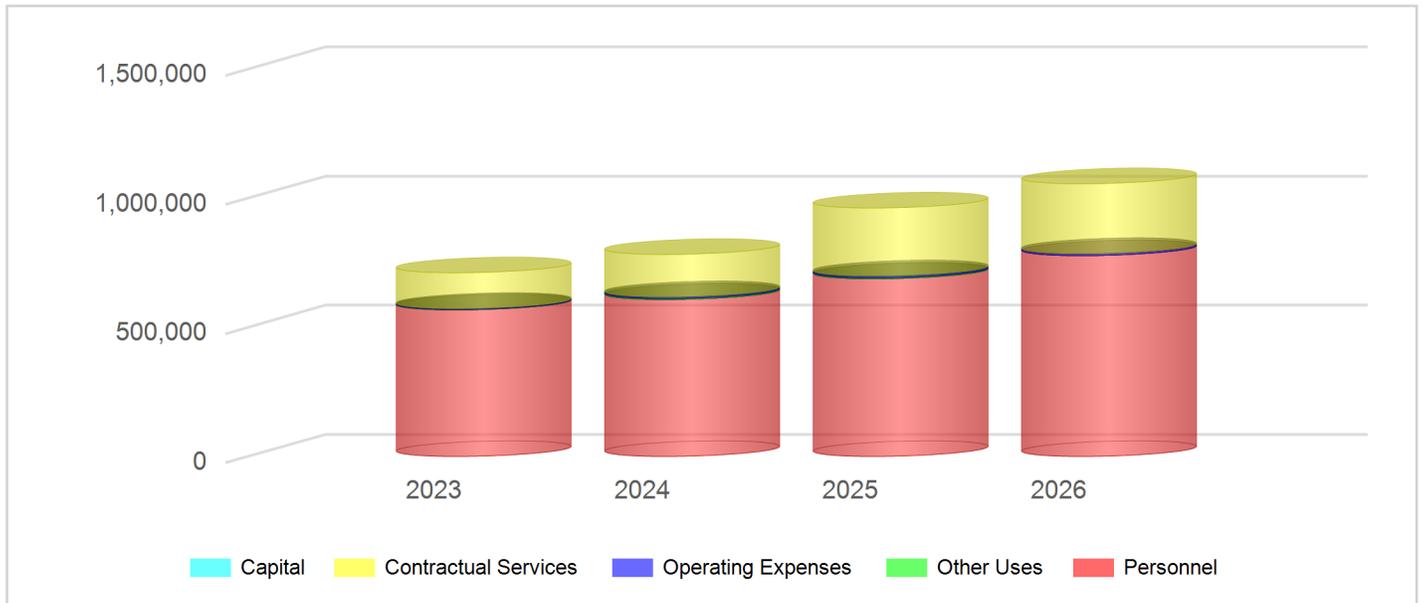
Legal Department



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|----------------------|------------------|------------------|----------------------|----------------------|---------------|----------------|
| 001015 Legal | | | | | | |
| Personnel | 1,252,071 | 1,317,112 | 1,359,887 | 1,467,531 | 7.92% | 107,644 |
| Operating Expenses | 9,851 | 5,360 | 15,850 | 20,470 | 29.15% | 4,620 |
| Contractual Services | 46,380 | 43,952 | 75,562 | 120,014 | 58.83% | 44,452 |
| Other Uses | 68 | 0 | 300 | 300 | 0.00% | 0 |
| Total | 1,308,370 | 1,366,424 | 1,451,599 | 1,608,315 | 10.80% | 156,716 |
| Overall Total | 1,308,370 | 1,366,424 | 1,451,599 | 1,608,315 | 10.80% | 156,716 |

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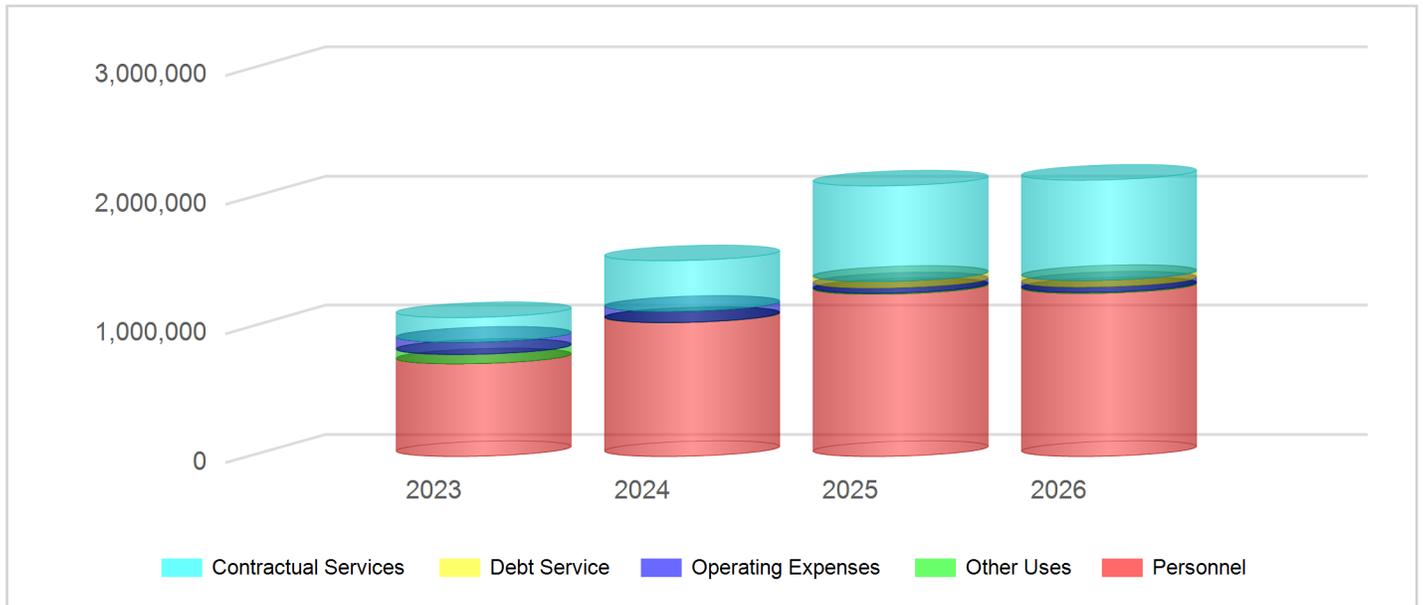
City Secretary Department



| Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|------------------------------|----------------|----------------|----------------------|----------------------|--------------|---------------|
| 001020 City Secretary | | | | | | |
| Personnel | 567,478 | 607,122 | 687,563 | 777,284 | 13.05% | 89,721 |
| Operating Expenses | 4,092 | 7,056 | 7,850 | 8,000 | 1.91% | 150 |
| Contractual Services | 138,261 | 163,888 | 262,974 | 270,406 | 2.83% | 7,432 |
| Other Uses | 1,223 | 3,947 | 3,500 | 0 | -100.00% | -3,500 |
| Total | 711,054 | 782,013 | 961,887 | 1,055,690 | 9.75% | 93,803 |
| Overall Total | 711,054 | 782,013 | 961,887 | 1,055,690 | 9.75% | 93,803 |

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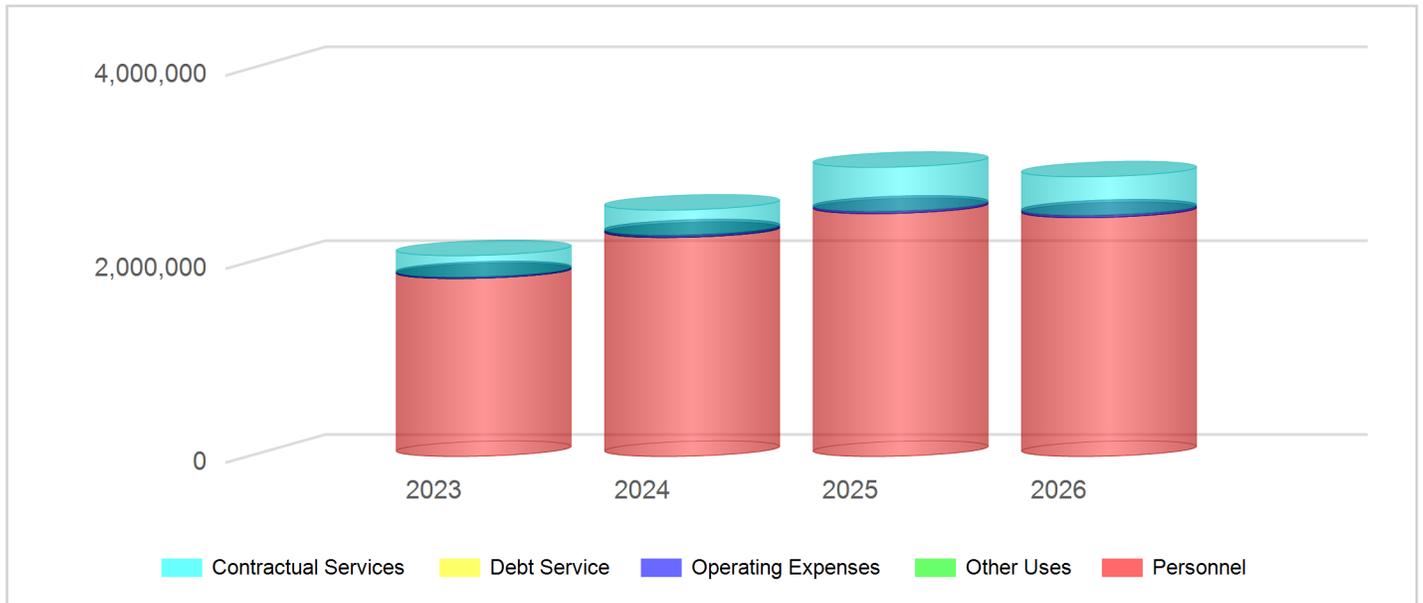
Administrative Services



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|----------------------------------|------------------|------------------|----------------------|----------------------|----------------|-----------------|
| 001025 Human Resources | | | | | | |
| Personnel | 717,297 | 872,311 | 1,014,356 | 1,011,979 | -0.23% | -2,377 |
| Operating Expenses | 94,098 | 85,643 | 36,000 | 37,000 | 2.78% | 1,000 |
| Contractual Services | 190,810 | 391,785 | 723,086 | 524,640 | -27.44% | -198,446 |
| Debt Service | 0 | 0 | 50,000 | 50,000 | 0.00% | 0 |
| Other Uses | 72,788 | 2,240 | 5,000 | 5,000 | 0.00% | 0 |
| Total | 1,074,993 | 1,351,979 | 1,828,442 | 1,628,619 | -10.93% | -199,823 |
| 001028 Talent Acquisition | | | | | | |
| Personnel | 0 | 163,232 | 241,650 | 250,312 | 3.58% | 8,662 |
| Operating Expenses | 0 | 0 | 5,000 | 5,000 | 0.00% | 0 |
| Contractual Services | 0 | 0 | 16,000 | 252,172 | 1476.08% | 236,172 |
| Other Uses | 0 | 0 | 3,000 | 3,000 | 0.00% | 0 |
| Total | 0 | 163,232 | 265,650 | 510,484 | 92.16% | 244,834 |
| Overall Total | 1,074,993 | 1,515,211 | 2,094,091 | 2,139,103 | 2.15% | 45,012 |

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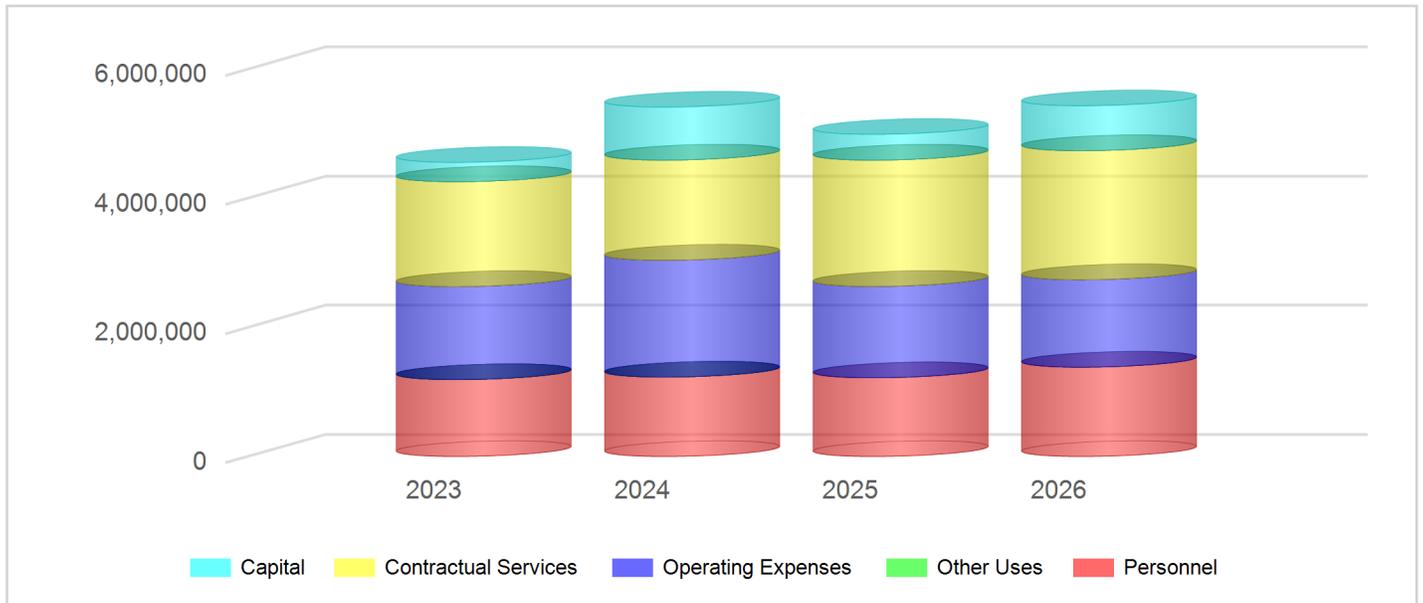
Finance Department



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--------------------------------------|------------------|------------------|----------------------|----------------------|----------------|-----------------|
| 001035 Accounting Division | | | | | | |
| Personnel | 954,657 | 1,069,497 | 1,191,508 | 1,142,837 | -4.08% | -48,671 |
| Operating Expenses | 12,729 | 16,996 | 12,761 | 12,161 | -4.70% | -600 |
| Contractual Services | 164,629 | 213,644 | 200,429 | 202,250 | 0.91% | 1,821 |
| Other Uses | 38 | 964 | 0 | 0 | 0.00% | 0 |
| Total | 1,132,053 | 1,301,101 | 1,404,698 | 1,357,248 | -3.38% | -47,450 |
| 001036 Finance Administration | | | | | | |
| Personnel | 482,921 | 716,279 | 850,986 | 756,816 | -11.07% | -94,170 |
| Operating Expenses | 2,245 | 6,789 | 8,200 | 8,200 | 0.00% | 0 |
| Contractual Services | 46,968 | 34,314 | 222,839 | 159,350 | -28.49% | -63,489 |
| Total | 532,134 | 757,383 | 1,082,025 | 924,366 | -14.57% | -157,659 |
| 001037 Treasury | | | | | | |
| Personnel | 399,129 | 473,317 | 464,430 | 565,205 | 21.70% | 100,775 |
| Operating Expenses | 3,188 | 2,917 | 3,400 | 5,827 | 71.38% | 2,427 |
| Contractual Services | 5,384 | 8,315 | 29,672 | 33,703 | 13.59% | 4,031 |
| Total | 407,701 | 484,549 | 497,502 | 604,735 | 21.55% | 107,233 |
| Overall Total | 2,071,888 | 2,543,032 | 2,984,224 | 2,886,349 | -3.28% | -97,875 |

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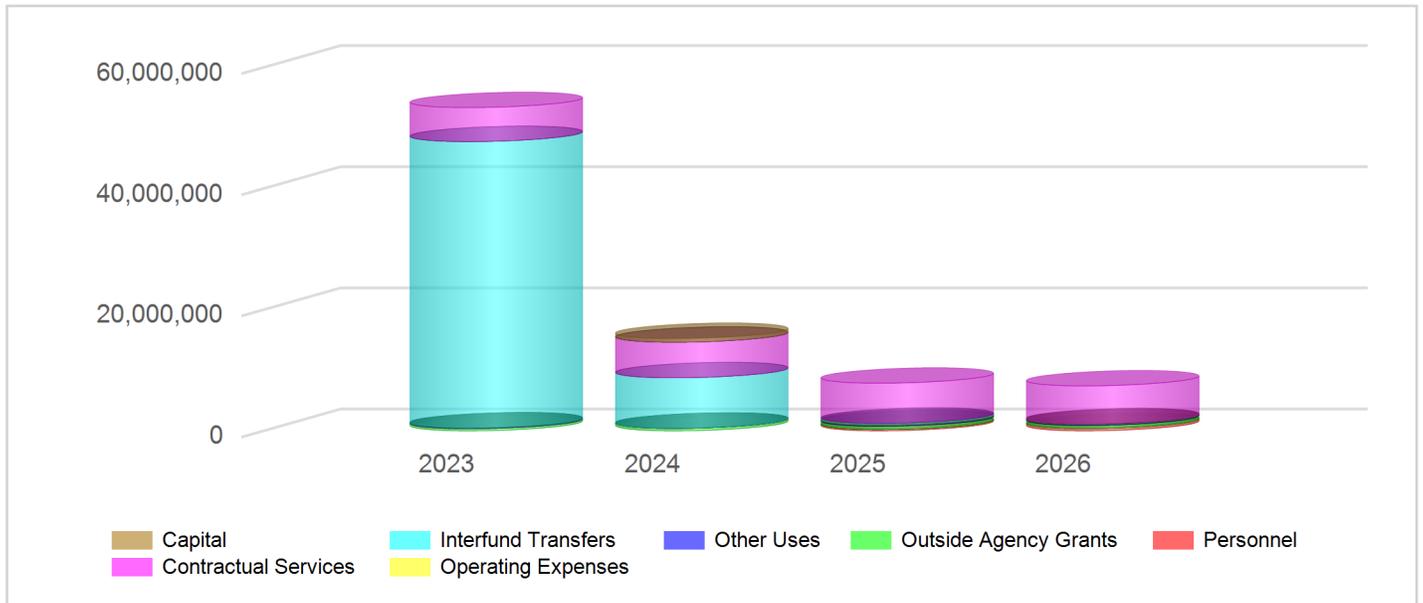
General Services Department



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-----------------------------------|------------------|------------------|----------------------|----------------------|--------------|----------------|
| 001040 Purchasing | | | | | | |
| Personnel | 648,346 | 714,461 | 613,095 | 640,107 | 4.41% | 27,012 |
| Operating Expenses | 2,749 | 2,859 | 4,335 | 5,215 | 20.30% | 880 |
| Contractual Services | 103,520 | 132,485 | 125,152 | 120,869 | -3.42% | -4,283 |
| Other Uses | 100 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 754,715 | 849,805 | 742,582 | 766,191 | 3.18% | 23,609 |
| 001041 Facilities Services | | | | | | |
| Personnel | 541,714 | 515,235 | 605,495 | 742,945 | 22.70% | 137,450 |
| Operating Expenses | 1,438,740 | 1,806,910 | 1,411,856 | 1,350,014 | -4.38% | -61,842 |
| Contractual Services | 1,519,571 | 1,416,926 | 1,828,871 | 1,875,984 | 2.58% | 47,113 |
| Other Uses | 486 | 403 | 0 | 0 | 0.00% | 0 |
| Capital | 298,860 | 821,100 | 399,200 | 695,000 | 74.10% | 295,800 |
| Total | 3,799,370 | 4,560,574 | 4,245,422 | 4,663,943 | 9.86% | 418,521 |
| Overall Total | 4,554,085 | 5,410,380 | 4,988,004 | 5,430,134 | 8.86% | 442,130 |

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Non-Departmental



| Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-------------------------------------|-------------------|-------------------|----------------------|----------------------|-----------------|-----------------|
| 001150 Non-Departmental | | | | | | |
| Personnel | 0 | 0 | 217,221 | 380,394 | 75.12% | 163,173 |
| Operating Expenses | 30,661 | 19,531 | 118,000 | 83,000 | -29.66% | -35,000 |
| Contractual Services | 5,618,345 | 5,882,351 | 6,612,322 | 6,261,039 | -5.31% | -351,283 |
| Outside Agency Grants | 352,600 | 394,100 | 554,528 | 521,500 | -5.96% | -33,028 |
| Other Uses | 98,400 | 12,242 | 170,000 | 170,000 | 0.00% | 0 |
| Capital | 0 | 622,964 | 0 | 0 | 0.00% | 0 |
| Total | 6,100,005 | 6,931,188 | 7,672,071 | 7,415,933 | -3.34% | -256,138 |
| 001199 Interfund Transfer To | | | | | | |
| Interfund Transfers | 47,303,566 | 8,329,167 | 190,875 | 0 | -100.00% | -190,875 |
| Other Uses | 0 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 47,303,566 | 8,329,167 | 190,875 | 0 | -100.00% | -190,875 |
| Overall Total | 53,403,571 | 15,260,354 | 7,862,946 | 7,415,933 | -5.69% | -447,013 |

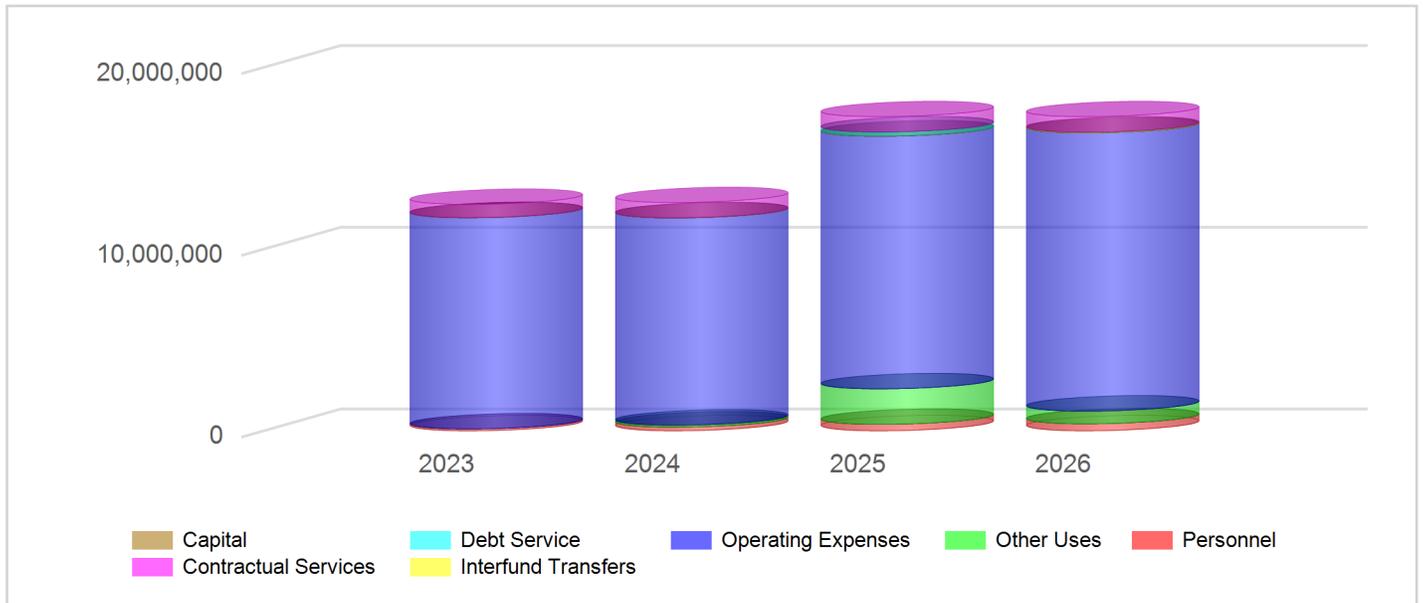
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SECTION: EMPLOYEE BENEFIT FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--------------------------------------|-------------------|-------------------|----------------------|----------------------|--------------|------------|
| 4701150 Employee Benefit Fund | | | | | | |
| 43000-Interest | 658,225 | 1,109,292 | 200,000 | 200,000 | 0.00% | 0 |
| 44400-Employee Portion Health | 1,381,712 | 1,337,792 | 1,400,000 | 1,400,000 | 0.00% | 0 |
| 44405-Employee Portion Life Ins | 175,068 | 184,923 | 150,000 | 150,000 | 0.00% | 0 |
| 44407-Emp Long Term Disability | 173,911 | 183,000 | 150,000 | 150,000 | 0.00% | 0 |
| 44410-Retirees Portion Health | 105,741 | 74,128 | 100,000 | 100,000 | 0.00% | 0 |
| 44420-Dental Employee Portion | 399,812 | 378,491 | 400,000 | 400,000 | 0.00% | 0 |
| 44425-Vision Plan Employee | 238,624 | 237,950 | 220,000 | 220,000 | 0.00% | 0 |
| 45785-Employer Portion Health | 13,349,862 | 13,077,509 | 13,000,000 | 13,000,000 | 0.00% | 0 |
| 45790-Employer Life Ins Portion | 200,556 | 199,595 | 180,000 | 180,000 | 0.00% | 0 |
| 45799-City Portion - Retirees Health | 983,115 | 983,186 | 1,000,000 | 1,000,000 | 0.00% | 0 |
| 45945-Dental Employer Portion | 535,053 | 513,167 | 500,000 | 500,000 | 0.00% | 0 |
| Total | 18,201,680 | 18,279,033 | 17,300,000 | 17,300,000 | 0.00% | 0 |
| Overall Total | 18,201,680 | 18,279,033 | 17,300,000 | 17,300,000 | 0.00% | 0 |

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Administrative Services



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--------------------------------|-------------------|-------------------|----------------------|----------------------|----------------|-----------------|
| 701720 Employee Benefit | | | | | | |
| Personnel | 101,847 | 204,714 | 356,038 | 384,618 | 8.03% | 28,580 |
| Operating Expenses | 11,628,419 | 11,404,834 | 13,908,460 | 15,316,040 | 10.12% | 1,407,580 |
| Contractual Services | 730,656 | 831,800 | 829,500 | 831,697 | 0.26% | 2,197 |
| Interfund Transfers | 9,547 | 17,676 | 20,993 | 51,698 | 146.26% | 30,705 |
| Other Uses | 0 | 108,637 | 1,953,809 | 700,408 | -64.15% | -1,253,401 |
| Total | 12,470,469 | 12,567,661 | 17,068,800 | 17,284,461 | 1.26% | 215,661 |
| 701721 Wellness | | | | | | |
| Operating Expenses | 0 | 0 | 3,500 | 3,500 | 0.00% | 0 |
| Contractual Services | 0 | 0 | 7,700 | 12,039 | 56.35% | 4,339 |
| Debt Service | 0 | 0 | 220,000 | 0 | -100.00% | -220,000 |
| Total | 0 | 0 | 231,200 | 15,539 | -93.28% | -215,661 |
| Overall Total | 12,470,469 | 12,567,661 | 17,300,000 | 17,300,000 | 0.00% | 0 |

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Administrative Services



| Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--------------------------------|--------------|--------------|----------------------|----------------------|--------------|----------------|
| 704721 Health Incentive | | | | | | |
| Operating Expenses | 0 | 0 | 0 | 334,869 | 0.00% | 334,869 |
| Total | 0 | 0 | 0 | 334,869 | 0.00% | 334,869 |
| Overall Total | 0 | 0 | 0 | 334,869 | 0.00% | 334,869 |

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| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|------------------|------------------|----------------------|----------------------|---------------|----------------|
| 4702150 General Liability Revenue | | | | | | |
| 43000-Interest | 442,921 | 404,430 | 100,000 | 100,000 | 0.00% | 0 |
| 45770-WC Gen Fund Contrib | 780,886 | 780,865 | 1,487,325 | 1,492,637 | 0.36% | 5,312 |
| 45771-WC Stormwater | 2,200 | 2,201 | 2,266 | 2,266 | 0.00% | 0 |
| 45772-WC Garage Contrib | 20,131 | 20,132 | 36,539 | 45,826 | 25.42% | 9,287 |
| 45774-WC Water & Sewer Contrib | 50,947 | 50,970 | 67,184 | 202,715 | 201.73% | 135,531 |
| 45775-WC Sanitation Contrib | 122,486 | 122,448 | 233,166 | 332,503 | 42.60% | 99,337 |
| 45776-WC Golf Contrib | 4,962 | 4,963 | 1,466 | 1,827 | 24.62% | 361 |
| 45778-WC Airport Contrib | 60,346 | 15,087 | 50,605 | 50,000 | -1.20% | -605 |
| 45779-WC Sports Complex Contribution | 693 | 649 | 693 | 693 | 0.00% | 0 |
| 45782-WC Gen Liab Contrib | 380 | 382 | 336 | 336 | 0.00% | 0 |
| 45800-General Fund | 1,131,297 | 1,342,071 | 1,735,922 | 1,931,493 | 11.27% | 195,571 |
| 45810-Garage Fund | 113,780 | 161,035 | 152,404 | 175,559 | 15.19% | 23,155 |
| 45825-Hotel/Motel Fund | 61,358 | 40,310 | 123,728 | 121,739 | -1.61% | -1,989 |
| 45830-Water & Sewer Fund | 510,009 | 615,250 | 1,302,065 | 1,366,379 | 4.94% | 64,314 |
| 45840-Sanitation Fund | 819,124 | 841,695 | 1,132,659 | 1,246,550 | 10.06% | 113,891 |
| 45850-Golf Course Fund | 1,511 | 982 | 3,013 | 3,670 | 21.81% | 657 |
| 45870-Airport Operation Fund | 240,185 | 204,782 | 376,313 | 446,513 | 18.65% | 70,200 |
| 45872-Scharbauer Sports Complex Fund | 31,650 | 45,586 | 139,924 | 169,390 | 21.06% | 29,466 |
| 48480-Reimbursement Of Budget Exp | 11,272 | 0 | 0 | 0 | 0.00% | 0 |
| 49200-Appropriated from Net Position | 0 | 0 | 0 | 74,992 | 0.00% | 74,992 |
| Total | 4,406,138 | 4,653,838 | 6,945,608 | 7,765,088 | 11.80% | 819,480 |
| Overall Total | 4,406,138 | 4,653,838 | 6,945,608 | 7,765,088 | 11.80% | 819,480 |

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Administrative Services



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|------------------|------------------|----------------------|----------------------|-----------------|-----------------|
| 702150 General Liability Non Departmental | | | | | | |
| Interfund Transfers | 36,408 | 60,777 | 82,660 | 137,815 | 66.73% | 55,155 |
| Other Uses | 0 | 0 | 275,584 | 0 | -100.00% | -275,584 |
| Total | 36,408 | 60,777 | 358,244 | 137,815 | -61.53% | -220,429 |
| 702199 General Liability Interfund | | | | | | |
| Interfund Transfers | 0 | 0 | 6,180 | 0 | -100.00% | -6,180 |
| Total | 0 | 0 | 6,180 | 0 | -100.00% | -6,180 |
| Overall Total | 36,408 | 60,777 | 364,424 | 137,815 | -62.18% | -226,609 |
| 702710 Workers Compensation Costs | | | | | | |
| Personnel | 83,137 | 167,813 | 105,961 | 194,693 | 83.74% | 88,732 |
| Operating Expenses | 1,033,502 | 1,911,957 | 1,638,307 | 1,725,000 | 5.29% | 86,693 |
| Contractual Services | 0 | 3,634 | 2,500 | 0 | -100.00% | -2,500 |
| Total | 1,116,639 | 2,083,404 | 1,746,768 | 1,919,693 | 9.90% | 172,925 |
| 702729 General Liability Legal | | | | | | |
| Personnel | 528,843 | 761,223 | 531,147 | 935,336 | 76.10% | 404,189 |
| Operating Expenses | 2,455 | 6,280 | 14,200 | 21,500 | 51.41% | 7,300 |
| Contractual Services | 23,976 | 42,096 | 66,852 | 92,300 | 38.07% | 25,448 |
| Total | 555,275 | 809,599 | 612,199 | 1,049,136 | 71.37% | 436,937 |
| Overall Total | 555,275 | 809,599 | 612,199 | 1,049,136 | 71.37% | 436,937 |

| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|------------------|------------------|----------------------|----------------------|----------------|----------------|
| 702727 Risk Management | | | | | | |
| Personnel | 250,455 | 314,026 | 394,359 | 485,106 | 23.01% | 90,747 |
| Operating Expenses | 1,791 | 2,670 | 29,095 | 29,095 | 0.00% | 0 |
| Contractual Services | 27,740 | 30,017 | 80,095 | 61,151 | -23.65% | -18,944 |
| Total | 279,985 | 346,713 | 503,549 | 575,352 | 14.26% | 71,803 |
| 702730 General Liability Costs | | | | | | |
| Operating Expenses | 470,901 | -374,860 | 500,000 | 500,000 | 0.00% | 0 |
| Contractual Services | 2,057,664 | 2,269,741 | 2,911,310 | 3,358,394 | 15.36% | 447,084 |
| Total | 2,528,564 | 1,894,881 | 3,411,310 | 3,858,394 | 13.11% | 447,084 |
| Overall Total | 3,925,189 | 4,324,998 | 5,661,626 | 6,353,439 | 12.22% | 691,813 |
| 702733 General Liability Police Department | | | | | | |
| Personnel | 0 | 0 | 306,212 | 224,698 | -26.62% | -81,514 |
| Total | 0 | 0 | 306,212 | 224,698 | -26.62% | -81,514 |
| Overall Total | 0 | 0 | 306,212 | 224,698 | -26.62% | -81,514 |

SECTION: GARAGE FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--------------------------------------|-------------------|-------------------|----------------------|----------------------|--------------|------------------|
| 4750150 Garage Revenue | | | | | | |
| 43000-Interest | 705,848 | 983,140 | 100,000 | 200,000 | 100.00% | 100,000 |
| 45812-Motor Vehicles Repairs | 8,007,856 | 10,883,476 | 8,111,221 | 8,826,335 | 8.82% | 715,114 |
| 45814-Motor Vehicle Lease | 10,257,782 | 10,870,479 | 15,092,505 | 18,158,209 | 20.31% | 3,065,704 |
| 45816-Fuel | 3,266,598 | 2,989,672 | 3,666,243 | 3,074,413 | -16.14% | -591,830 |
| 45915-Warehouse Handling Charges | 197,317 | 216,546 | 190,000 | 226,006 | 18.95% | 36,006 |
| 45960-Whse Chgs For COGS | 953,187 | 1,041,622 | 900,000 | 1,300,000 | 44.44% | 400,000 |
| 48060-Inventory Variation | 3,748 | 2,648 | 0 | 0 | 0.00% | 0 |
| 48480-Reimbursement Of Budget Exp | 2,555 | 1,965 | 0 | 0 | 0.00% | 0 |
| 48490-Unclassified | 0 | 17 | 0 | 0 | 0.00% | 0 |
| 49030-Sale Of Equipment | 227,141 | 534,855 | 200,000 | 200,000 | 0.00% | 0 |
| 49035-Gain/Loss Sale Of Fixed Assets | -42,926 | -89,529 | 0 | 0 | 0.00% | 0 |
| 49053-Sale Of Recyclables | 159 | 0 | 0 | 0 | 0.00% | 0 |
| 49150-Recvr-Damages To City Property | 98,126 | 178,443 | 0 | 0 | 0.00% | 0 |
| 49200-Appropriated from Net Position | 0 | 0 | 2,578,614 | 0 | -100.00% | -2,578,614 |
| Total | 23,677,391 | 27,613,334 | 30,838,583 | 31,984,963 | 3.72% | 1,146,380 |
| Overall Total | 23,677,391 | 27,613,334 | 30,838,583 | 31,984,963 | 3.72% | 1,146,380 |

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General Services Department

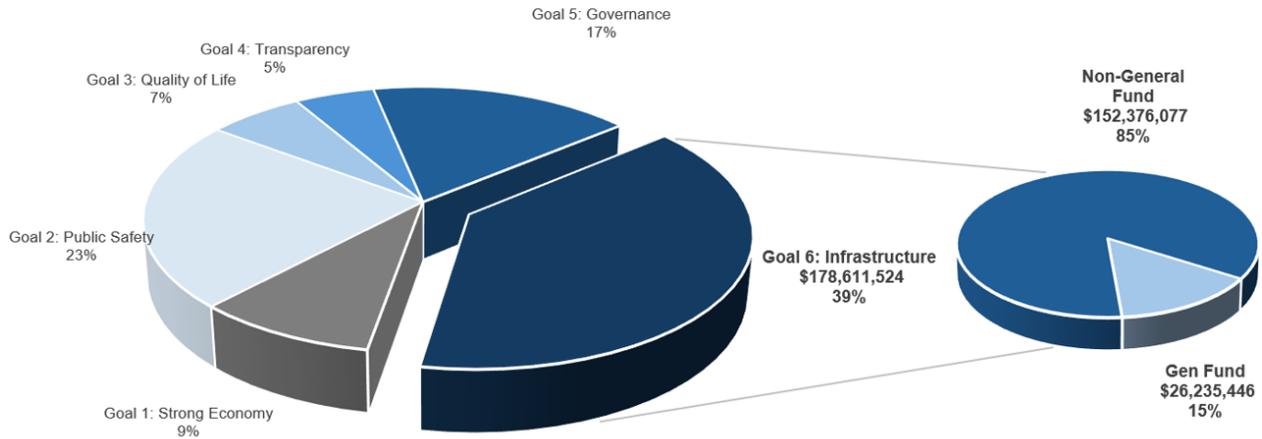


| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|------------------|-------------------|----------------------|----------------------|-----------------|------------------|
| 750150 Garage Non Departmental | | | | | | |
| Contractual Services | 131,010 | 167,921 | 159,294 | 182,449 | 14.54% | 23,155 |
| Interfund Transfers | 691,865 | 578,896 | 625,424 | 1,077,381 | 72.26% | 451,957 |
| Total | 822,875 | 746,817 | 784,718 | 1,259,830 | 60.55% | 475,112 |
| 750199 Garage Interfund Transfer | | | | | | |
| Interfund Transfers | 60,000 | 902,423 | 15,056 | 0 | -100.00% | -15,056 |
| Total | 60,000 | 902,423 | 15,056 | 0 | -100.00% | -15,056 |
| 750751 Vehicle Services | | | | | | |
| Personnel | 806,473 | 995,125 | 1,190,427 | 1,068,994 | -10.20% | -121,433 |
| Operating Expenses | 3,855,553 | 3,562,524 | 3,901,200 | 3,443,852 | -11.72% | -457,348 |
| Contractual Services | 89,416 | 61,683 | 156,458 | 185,157 | 18.34% | 28,699 |
| Other Uses | 2,765 | 0 | 563,626 | 481,134 | -14.64% | -82,492 |
| Capital | 0 | 0 | 25,000 | 0 | -100.00% | -25,000 |
| Total | 4,754,207 | 4,619,333 | 5,836,711 | 5,179,137 | -11.27% | -657,574 |
| 750752 Garage Services | | | | | | |
| Personnel | 1,537,325 | 1,892,729 | 1,979,448 | 2,249,861 | 13.66% | 270,413 |
| Operating Expenses | 4,258,582 | 6,181,424 | 3,717,200 | 4,010,550 | 7.89% | 293,350 |
| Contractual Services | 819,667 | 1,364,428 | 1,145,399 | 1,211,107 | 5.74% | 65,708 |
| Other Uses | 0 | 1,749 | 620,500 | 552,858 | -10.90% | -67,642 |
| Capital | 2,910,077 | 12,412,781 | 15,811,551 | 16,557,651 | 4.72% | 746,100 |
| Total | 9,525,651 | 21,853,111 | 23,274,098 | 24,582,027 | 5.62% | 1,307,929 |

| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-------------------------|-------------------|-------------------|----------------------|----------------------|--------------|------------------|
| 750760 Warehouse | | | | | | |
| Personnel | 121,699 | 163,600 | 124,522 | 210,183 | 68.79% | 85,661 |
| Operating Expenses | 937,265 | 1,029,807 | 3,500 | 3,500 | 0.00% | 0 |
| Contractual Services | 30,925 | 26,942 | 37,978 | 47,678 | 25.54% | 9,700 |
| Other Uses | 0 | 0 | 762,000 | 702,608 | -7.79% | -59,392 |
| Total | 1,089,889 | 1,220,348 | 928,000 | 963,969 | 3.88% | 35,969 |
| Overall Total | 16,252,622 | 29,342,031 | 30,838,583 | 31,984,963 | 3.72% | 1,146,380 |

Strategic Goal #6:

Strengthen and Sustain our Infrastructure



Goal by Department

| Department | 2024 Actuals | 2025 Budget | 2026 Proposed | Difference | Variance |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|
| Debt Service - GF | 14,343,048 | 14,742,860 | 19,182,564 | 4,439,705 | 30.1% |
| Engineering | 25,239,865 | 25,022,222 | 26,235,446 | 1,213,224 | 4.8% |
| Drainage | 2,009,173 | 4,126,231 | 2,756,108 | (1,370,122) | -33.2% |
| Sanitation | 27,023,029 | 28,941,757 | 32,041,647 | 3,099,890 | 10.7% |
| Water Operations | 101,084,942 | 113,049,160 | 98,395,758 | (14,653,402) | -13.0% |
| Grand Total | 169,700,056 | 185,882,229 | 178,611,524 | (7,270,705) | -3.9% |

Goal by Expense Category

| Category | 2024 Actuals | 2025 Budget | 2026 Proposed | Difference | Variance |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------|
| Contractual Services | 32,543,491 | 34,284,158 | 32,923,576 | (1,360,582) | -4.0% |
| Debt Payment | 29,381,294 | 34,641,020 | 20,609,164 | (14,031,856) | -40.5% |
| Internal Services | 15,824,855 | 18,053,863 | 19,324,818 | 1,270,955 | 7.0% |
| Maint. Structures & Equip | 11,069,259 | 10,319,233 | 11,400,653 | 1,081,420 | 10.5% |
| Operational Expenses | 6,494,915 | 8,274,042 | 9,136,661 | 862,619 | 10.4% |
| Capital & Other Uses | 51,419,571 | 52,122,754 | 55,309,263 | 3,186,509 | 6.1% |
| Personnel | 22,966,672 | 28,187,158 | 29,907,389 | 1,720,231 | 6.1% |
| Total | 169,700,056 | 185,882,228 | 178,611,524 | (7,270,704) | -3.9% |

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Engineering



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|------------------------------------|-------------------|-------------------|----------------------|----------------------|----------------|-------------------|
| 001080 Engineering Services | | | | | | |
| Personnel | 1,907,469 | 938,041 | 2,829,175 | 3,262,754 | 15.33% | 433,580 |
| Operating Expenses | 55,274 | 36,554 | 34,853 | 37,803 | 8.47% | 2,950 |
| Contractual Services | 1,002,233 | 672,820 | 1,698,444 | 1,802,712 | 6.14% | 104,268 |
| Interfund Transfers | 0 | 0 | 0 | 2,133,862 | 0.00% | 2,133,862 |
| Other Uses | 18,006 | 0 | 0 | 0 | 0.00% | 0 |
| Capital | 0 | 16,608 | 0 | 60,400 | 0.00% | 60,400 |
| Total | 2,982,981 | 1,664,023 | 4,562,471 | 7,297,531 | 59.95% | 2,735,060 |
| 001083 Traffic Operations | | | | | | |
| Personnel | 1,468,208 | 1,680,850 | 1,918,004 | 1,917,818 | -0.01% | -186 |
| Operating Expenses | 483,707 | 724,265 | 789,672 | 934,672 | 18.36% | 145,000 |
| Contractual Services | 222,566 | 318,126 | 403,886 | 479,990 | 18.84% | 76,104 |
| Capital | 0 | 321,487 | 0 | 0 | 0.00% | 0 |
| Total | 2,174,481 | 3,044,728 | 3,111,562 | 3,332,480 | 7.10% | 220,918 |
| 001085 Transportation | | | | | | |
| Personnel | 3,085,487 | 3,403,033 | 3,589,330 | 3,900,997 | 8.68% | 311,667 |
| Operating Expenses | 2,961,864 | 2,878,723 | 3,410,630 | 3,583,630 | 5.07% | 173,000 |
| Contractual Services | 2,532,143 | 2,929,773 | 3,658,081 | 4,120,808 | 12.65% | 462,727 |
| Capital | 7,699,881 | 11,319,585 | 6,690,147 | 4,000,000 | -40.21% | -2,690,147 |
| Total | 16,279,376 | 20,531,114 | 17,348,188 | 15,605,435 | -10.05% | -1,742,753 |
| Overall Total | 21,436,838 | 25,239,865 | 25,022,222 | 26,235,446 | 4.85% | 1,213,224 |

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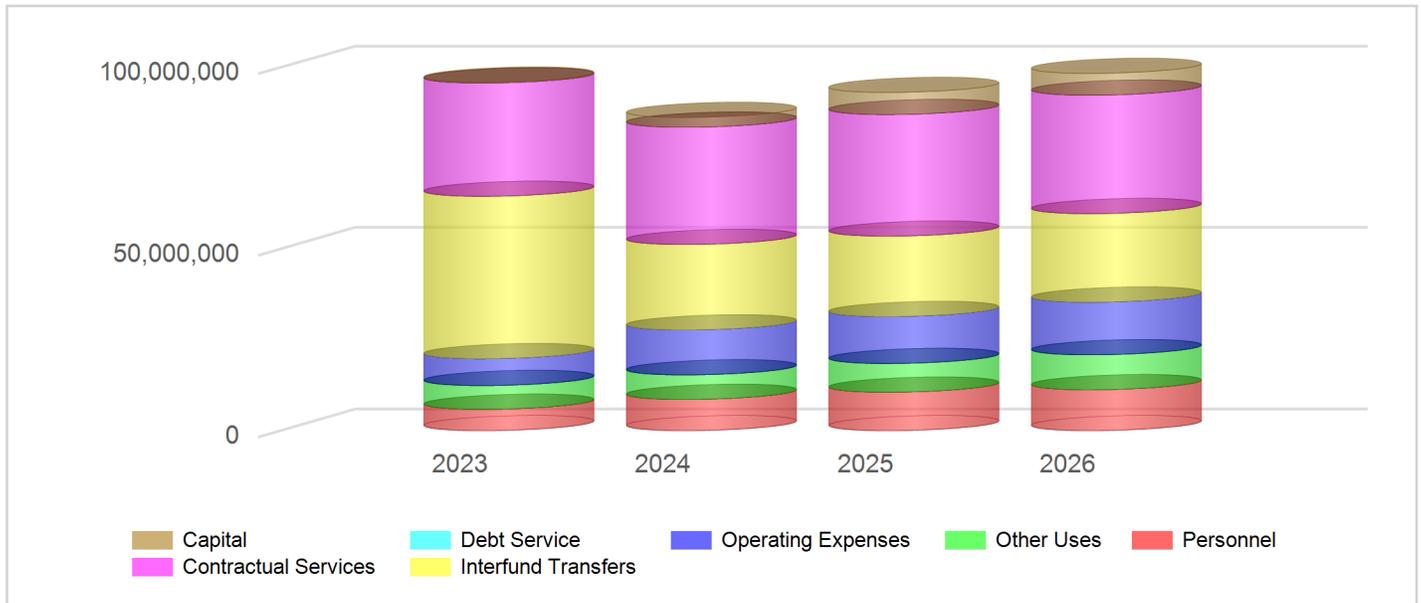
SECTION: WATER AND SEWER FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|--------------------|--------------------|----------------------|----------------------|----------------|------------------|
| 4300150 W&S Revenue Non Departmental | | | | | | |
| 43000-Interest | 2,465,867 | 3,300,678 | 400,000 | 1,599,569 | 299.89% | 1,199,569 |
| 43010-Interest - Nonpooled Invest | 14,831 | 9,452 | 25,000 | 25,000 | 0.00% | 0 |
| 46405-Reclaimed Water Sales | 276,883 | 120,675 | 0 | 0 | 0.00% | 0 |
| 47201-Capital Contributions | 0 | 2,984,109 | 0 | 0 | 0.00% | 0 |
| Total | 2,757,581 | 6,414,914 | 425,000 | 1,624,569 | 282.25% | 1,199,569 |
| 4300300 W&S Revenue Non Departmental | | | | | | |
| 46130-Warehouse Building | 1,600 | 1,600 | 1,000 | 1,000 | 0.00% | 0 |
| 46190-Miscellaneous Rentals | 115,800 | 167,492 | 115,000 | 115,000 | 0.00% | 0 |
| 46400-Water Sales | 63,857,911 | 66,316,037 | 66,150,000 | 69,000,000 | 4.31% | 2,850,000 |
| 46405-Reclaimed Water Sales | 2,011,504 | 2,471,422 | 2,500,000 | 2,284,558 | -8.62% | -215,442 |
| 46410-Sewer Service | 17,207,426 | 19,206,600 | 19,300,000 | 20,200,000 | 4.66% | 900,000 |
| 46420-Water Taps | 54,145 | 76,370 | 60,000 | 75,000 | 25.00% | 15,000 |
| 46430-Sewer Taps | 70,380 | 53,476 | 80,000 | 80,000 | 0.00% | 0 |
| 46450-Service Charges | 279,986 | 327,756 | 300,000 | 351,893 | 17.30% | 51,893 |
| 46470-Penalties | 0 | 0 | 0 | 375,069 | 0.00% | 375,069 |
| 46476-Uncollectible Accounts | -1,190,278 | 0 | 0 | 0 | 0.00% | 0 |
| 46480-Farm Crops | 76 | 152 | 0 | 0 | 0.00% | 0 |
| 46550-Water Sample Tests | 31,987 | 15,461 | 20,000 | 20,000 | 0.00% | 0 |
| 46590-Miscellaneous - W & S Revenue | 533,285 | 166,174 | 500,000 | 500,000 | 0.00% | 0 |
| 47208-Water System Contributions | 6,459,386 | 11,075,417 | 0 | 0 | 0.00% | 0 |
| 48050-Cash Over Or Short | 51 | 3,753 | 0 | 0 | 0.00% | 0 |
| 49000-Right-Of-Way Or Air Way Sales | 7,429,405 | 3,038,941 | 3,500,000 | 3,568,669 | 1.96% | 68,669 |
| 49090-Sale-Oil & Gas (Net-Tax Trkg) | 250,269 | 203,191 | 200,000 | 200,000 | 0.00% | 0 |
| 49120-Legal Filing Fees Reimbursemnt | 1,070 | 790 | 0 | 0 | 0.00% | 0 |
| 49150-Recvr-Damages To City Property | 567,622 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 97,681,624 | 103,124,633 | 92,726,000 | 96,771,189 | 4.36% | 4,045,189 |
| Overall Total | 100,439,205 | 109,539,547 | 93,151,000 | 98,395,758 | 5.63% | 5,244,758 |

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SECTION: WATER AND SEWER FUND

Utilities



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|-------------------|-------------------|----------------------|----------------------|---------------|------------------|
| 300150 W&S Non-Departmental | | | | | | |
| Contractual Services | 3,937,662 | 4,584,739 | 4,387,814 | 4,343,503 | -1.01% | -44,311 |
| Interfund Transfers | 1,713,892 | 1,978,330 | 2,183,913 | 3,584,510 | 64.13% | 1,400,597 |
| Other Uses | 6,485,599 | 6,482,891 | 7,700,000 | 9,622,953 | 24.97% | 1,922,953 |
| Capital | 121,203 | 220,054 | 0 | 0 | 0.00% | 0 |
| Total | 12,258,356 | 13,266,014 | 14,271,727 | 17,550,966 | 22.98% | 3,279,239 |
| 300199 W&S Interfund Transfer To | | | | | | |
| Interfund Transfers | 43,006,159 | 21,548,593 | 19,946,801 | 20,789,331 | 4.22% | 842,530 |
| Total | 43,006,159 | 21,548,593 | 19,946,801 | 20,789,331 | 4.22% | 842,530 |
| 300300 W&S Utilities Administrative | | | | | | |
| Personnel | 887,626 | 761,684 | 1,119,206 | 989,512 | -11.59% | -129,694 |
| Operating Expenses | 31,917 | 69,610 | 20,800 | 23,900 | 14.90% | 3,100 |
| Contractual Services | 1,306,308 | 1,904,178 | 2,579,129 | 2,435,044 | -5.59% | -144,085 |
| Other Uses | 49,485 | 9,514 | 12,500 | 10,500 | -16.00% | -2,000 |
| Capital | 111,317 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 2,386,652 | 2,744,986 | 3,731,635 | 3,458,956 | -7.31% | -272,679 |
| 300301 Environmental Compliance | | | | | | |
| Personnel | 605,949 | 741,506 | 951,878 | 999,093 | 4.96% | 47,215 |
| Operating Expenses | 284,553 | 236,550 | 289,500 | 289,500 | 0.00% | 0 |
| Contractual Services | 371,414 | 490,637 | 406,291 | 561,837 | 38.28% | 155,546 |
| Total | 1,261,915 | 1,468,693 | 1,647,669 | 1,850,430 | 12.31% | 202,761 |

SECTION: WATER AND SEWER FUND

| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|-------------------|-------------------|----------------------|----------------------|---------------|-----------------|
| 300305 TBAR Well Field | | | | | | |
| Operating Expenses | 595,787 | 730,346 | 810,000 | 824,100 | 1.74% | 14,100 |
| Contractual Services | 2,330,478 | 2,640,655 | 1,958,720 | 1,958,720 | 0.00% | 0 |
| Total | 2,926,265 | 3,371,001 | 2,768,720 | 2,782,820 | 0.51% | 14,100 |
| 300306 Airport Well Fields & Tower | | | | | | |
| Contractual Services | 111,337 | 58,615 | 0 | 0 | 0.00% | 0 |
| Total | 111,337 | 58,615 | 0 | 0 | 0.00% | 0 |
| 300310 Water Reclamation Facility | | | | | | |
| Personnel | 1,380,809 | 1,643,981 | 1,832,194 | 2,220,597 | 21.20% | 388,403 |
| Operating Expenses | 1,666,026 | 2,934,018 | 1,733,145 | 1,680,500 | -3.04% | -52,645 |
| Contractual Services | 1,664,653 | 1,970,307 | 1,902,153 | 1,907,785 | 0.30% | 5,632 |
| Capital | 0 | 37,030 | 80,000 | 0 | -100.00% | -80,000 |
| Total | 4,711,487 | 6,585,336 | 5,547,492 | 5,808,882 | 4.71% | 261,390 |
| 300315 Spraberry Farms | | | | | | |
| Contractual Services | 111,084 | 120,459 | 0 | 0 | 0.00% | 0 |
| Total | 111,084 | 120,459 | 0 | 0 | 0.00% | 0 |
| 300320 Water Purification Plant | | | | | | |
| Personnel | 1,014,571 | 874,908 | 1,587,110 | 1,615,718 | 1.80% | 28,608 |
| Operating Expenses | 2,630,980 | 2,907,681 | 4,436,360 | 4,360,560 | -1.71% | -75,800 |
| Contractual Services | 19,711,322 | 17,599,015 | 18,988,815 | 18,116,870 | -4.59% | -871,945 |
| Other Uses | 0 | 9,371 | 0 | 0 | 0.00% | 0 |
| Capital | 0 | 25,498 | 0 | 0 | 0.00% | 0 |
| Total | 23,356,873 | 21,416,473 | 25,012,285 | 24,093,148 | -3.67% | -919,137 |
| 300322 MBR Plant | | | | | | |
| Contractual Services | 2,491 | 1,755 | 0 | 0 | 0.00% | 0 |
| Total | 2,491 | 1,755 | 0 | 0 | 0.00% | 0 |
| 300335 W&S Maintenance | | | | | | |
| Personnel | 1,785,800 | 2,179,262 | 2,475,040 | 2,616,825 | 5.73% | 141,785 |
| Operating Expenses | 2,181,506 | 2,607,637 | 2,775,866 | 3,187,190 | 14.82% | 411,324 |
| Contractual Services | 807,672 | 1,273,960 | 1,422,222 | 1,582,877 | 11.30% | 160,655 |
| Other Uses | 10,806 | 265,301 | 200,000 | 0 | -100.00% | -200,000 |
| Capital | 13,950 | 2,145,917 | 6,000,000 | 6,000,000 | 0.00% | 0 |
| Total | 4,799,734 | 8,472,077 | 12,873,128 | 13,386,892 | 3.99% | 513,764 |

SECTION: WATER AND SEWER FUND

| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-----------------------------------|-------------------|-------------------|----------------------|----------------------|---------------|------------------|
| 300340 W&S Meter Shop | | | | | | |
| Contractual Services | 769 | 3,029 | 0 | 0 | 0.00% | 0 |
| Total | 769 | 3,029 | 0 | 0 | 0.00% | 0 |
| 300343 Cashiering Division | | | | | | |
| Personnel | 205,918 | 248,724 | 237,772 | 246,525 | 3.68% | 8,753 |
| Operating Expenses | 4,883 | 3,557 | 16,750 | 16,750 | 0.00% | 0 |
| Contractual Services | 840,133 | 941,701 | 754,350 | 754,350 | 0.00% | 0 |
| Total | 1,050,933 | 1,193,982 | 1,008,872 | 1,017,625 | 0.87% | 8,753 |
| Overall Total | 1,051,702 | 1,197,011 | 1,008,872 | 1,017,625 | 0.87% | 8,753 |
| 300346 Utility Billing | | | | | | |
| Personnel | 0 | 2,146,027 | 2,391,795 | 2,578,048 | 7.79% | 186,253 |
| Operating Expenses | 0 | 2,891,128 | 2,846,792 | 4,115,835 | 44.58% | 1,269,043 |
| Contractual Services | 0 | 710,493 | 1,104,085 | 962,825 | -12.79% | -141,260 |
| Total | 0 | 6,015,619 | 6,342,672 | 7,656,708 | 20.72% | 1,314,036 |
| Overall Total | 94,932,352 | 85,069,623 | 92,142,128 | 97,378,133 | 5.68% | 5,236,005 |

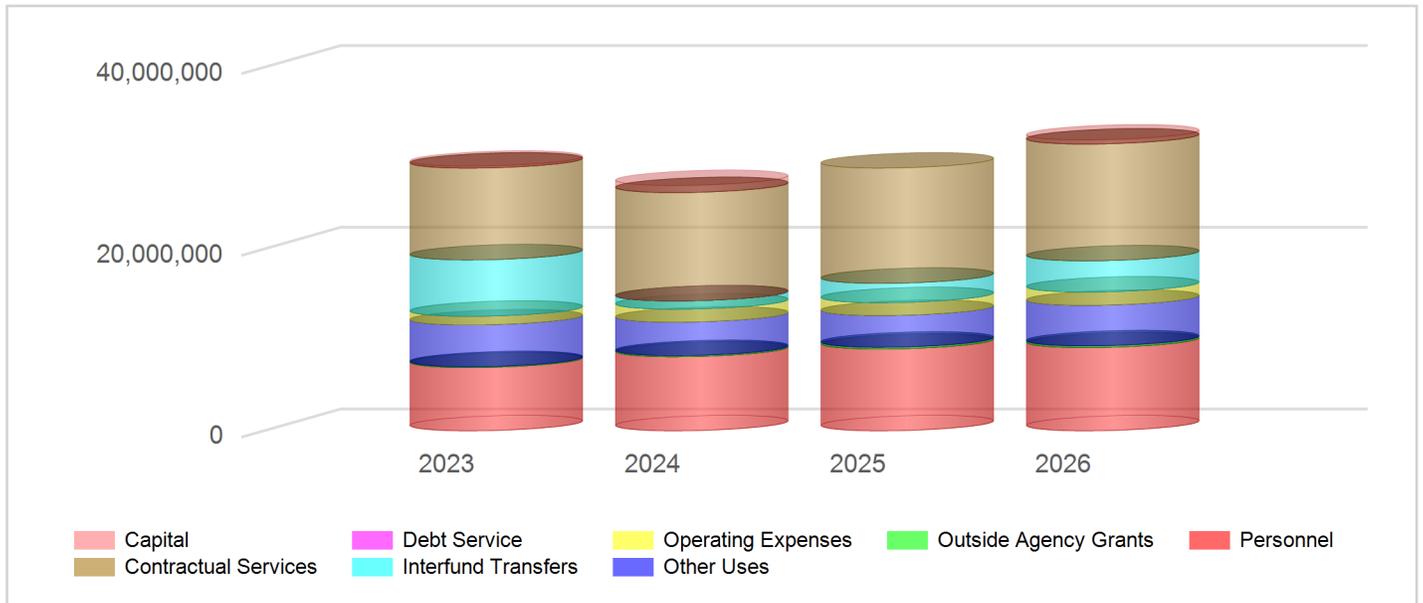
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SECTION: SANITATION FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|-------------------|-------------------|----------------------|----------------------|---------------|------------------|
| 4430150 Sanitation Revenue Nondept | | | | | | |
| 43000-Interest | 1,029,192 | 1,519,132 | 551,757 | 551,757 | 0.00% | 0 |
| 45798-Transfer In | 0 | 6,422,091 | 0 | 0 | 0.00% | 0 |
| Total | 1,029,192 | 7,941,223 | 551,757 | 551,757 | 0.00% | 0 |
| 4430430 Sanitation Revenue | | | | | | |
| 44000-Garbage Collection Fees | 12,753,100 | 16,287,497 | 16,000,000 | 17,000,000 | 6.25% | 1,000,000 |
| 44010-Land Fill Charges-Local | 10,092,805 | 13,161,961 | 10,000,000 | 11,400,000 | 14.00% | 1,400,000 |
| 44020-Special Collections | 660,456 | 878,417 | 600,000 | 843,517 | 40.59% | 243,517 |
| 44022-Haulers Permit Fee | 103,475 | 98,125 | 100,000 | 100,000 | 0.00% | 0 |
| 44026-Landfill Access Fee | 1,081,400 | 1,213,576 | 1,000,000 | 1,130,056 | 13.01% | 130,056 |
| 44035-Recycle Fee | 282,698 | 267,164 | 280,000 | 280,000 | 0.00% | 0 |
| 44036-Litter Fee | 565,113 | 533,977 | 560,000 | 810,000 | 44.64% | 250,000 |
| 46470-Penalties | 0 | 0 | 0 | 76,317 | 0.00% | 76,317 |
| 46476-Uncollectible Accounts | -211,189 | 0 | -150,000 | -150,000 | 0.00% | 0 |
| 48050-Cash Over Or Short | -308 | 215 | 0 | 0 | 0.00% | 0 |
| 48070-Discounts Earned | 18,014 | 14,745 | 0 | 0 | 0.00% | 0 |
| 48490-Unclassified | 0 | 80,000 | 0 | 0 | 0.00% | 0 |
| 49045-Sale Of Minor Equipment | 33,001 | 4,971 | 0 | 0 | 0.00% | 0 |
| 49053-Sale Of Recyclables | 545 | 1,115 | 0 | 0 | 0.00% | 0 |
| 49150-Recvr-Damages To City Property | 0 | 2,790 | 0 | 0 | 0.00% | 0 |
| Total | 25,379,111 | 32,544,554 | 28,390,000 | 31,489,890 | 10.92% | 3,099,890 |
| Overall Total | 26,408,303 | 40,485,777 | 28,941,757 | 32,041,647 | 10.71% | 3,099,890 |

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Sanitation



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|--------------|--------------|----------------------|----------------------|--------------|------------|
| 430196 GASB 87 and 96 | | | | | | |
| Debt Service | 0 | 5,652 | 0 | 0 | 0.00% | 0 |
| Total | 0 | 5,652 | 0 | 0 | 0.00% | 0 |
| Overall Total | 0 | 5,652 | 0 | 0 | 0.00% | 0 |
| 430150 SW Non-Dept | | | | | | |
| Contractual Services | 1,105,308 | 1,172,441 | 1,378,559 | 1,547,550 | 12.26% | 168,991 |
| Interfund Transfers | 788,830 | 845,230 | 1,335,347 | 2,005,902 | 50.22% | 670,555 |
| Other Uses | 4,604,067 | 3,663,921 | 3,472,000 | 4,440,000 | 27.88% | 968,000 |
| Capital | 202,193 | 425,896 | 0 | 0 | 0.00% | 0 |
| Total | 6,700,397 | 6,107,488 | 6,185,906 | 7,993,452 | 29.22% | 1,807,546 |
| 430199 Sanitation Interfund Trans To | | | | | | |
| Interfund Transfers | 5,422,091 | 58,870 | 792,301 | 1,426,600 | 80.06% | 634,299 |
| Total | 5,422,091 | 58,870 | 792,301 | 1,426,600 | 80.06% | 634,299 |
| 430400 Solid Waste Management | | | | | | |
| Personnel | 4,920,761 | 5,660,960 | 6,399,382 | 6,375,341 | -0.38% | -24,041 |
| Operating Expenses | 887,279 | 1,363,039 | 1,282,550 | 1,332,024 | 3.86% | 49,474 |
| Contractual Services | 5,285,380 | 6,207,822 | 5,717,816 | 5,553,410 | -2.88% | -164,406 |
| Other Uses | 558 | 278 | 150 | 150 | 0.00% | 0 |
| Capital | 0 | 0 | 0 | 454,250 | 0.00% | 454,250 |
| Total | 11,093,978 | 13,232,099 | 13,399,898 | 13,715,175 | 2.35% | 315,277 |

SECTION: SANITATION FUND

| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|-----------------------------------|-------------------|-------------------|----------------------|----------------------|---------------|------------------|
| 430401 SW Litter Abatement | | | | | | |
| Operating Expenses | 0 | 4,746 | 6,650 | 6,650 | 0.00% | 0 |
| Contractual Services | 181,650 | 311,883 | 336,500 | 336,500 | 0.00% | 0 |
| Outside Agency Grants | 100,000 | 134,336 | 200,000 | 200,000 | 0.00% | 0 |
| Other Uses | 0 | 23,531 | 27,866 | 27,866 | 0.00% | 0 |
| Total | 281,650 | 474,496 | 571,016 | 571,016 | 0.00% | 0 |
| 430402 SW Recycle | | | | | | |
| Personnel | 582,335 | 827,232 | 862,510 | 888,759 | 3.04% | 26,249 |
| Operating Expenses | 3,708 | 4,184 | 23,700 | 23,700 | 0.00% | 0 |
| Contractual Services | 241,321 | 292,494 | 419,657 | 400,799 | -4.49% | -18,858 |
| Capital | 0 | 227,671 | 0 | 0 | 0.00% | 0 |
| Total | 827,364 | 1,351,581 | 1,305,867 | 1,313,258 | 0.57% | 7,391 |
| 430405 SW Landfill | | | | | | |
| Personnel | 1,458,667 | 1,664,672 | 1,744,463 | 1,895,194 | 8.64% | 150,731 |
| Operating Expenses | 61,155 | 57,492 | 99,008 | 99,008 | 0.00% | 0 |
| Contractual Services | 3,294,492 | 3,942,264 | 4,843,298 | 5,027,944 | 3.81% | 184,646 |
| Other Uses | 0 | 0 | 0 | 0 | 0.00% | 0 |
| Capital | 0 | 128,416 | 0 | 0 | 0.00% | 0 |
| Total | 4,814,314 | 5,792,843 | 6,686,769 | 7,022,146 | 5.02% | 335,377 |
| Overall Total | 29,139,795 | 27,017,377 | 28,941,757 | 32,041,647 | 10.71% | 3,099,890 |

SECTION: DRAINAGE FUND

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|------------------|------------------|----------------------|----------------------|-----------------|-------------------|
| 4400482 Drainage Revenue | | | | | | |
| 43000-Interest | 138,613 | 147,578 | 17,532 | 24,492 | 39.70% | 6,960 |
| 46476-Uncollectible Accounts | -11,902 | 0 | 0 | 0 | 0.00% | 0 |
| 46490-Drainage Fees | 2,258,146 | 2,439,457 | 2,530,000 | 2,731,616 | 7.97% | 201,616 |
| Total | 2,384,857 | 2,587,035 | 2,547,532 | 2,756,108 | 8.19% | 208,576 |
| Overall Total | 2,384,857 | 2,587,035 | 2,547,532 | 2,756,108 | 8.19% | 208,576 |
| 4400150 Drainage Utility Fund Non Departmental | | | | | | |
| 49200-Appropriated from Net Position | 0 | 0 | 1,578,699 | 0 | -100.00% | -1,578,699 |
| Total | 0 | 0 | 1,578,699 | 0 | -100.00% | -1,578,699 |
| Overall Total | 0 | 0 | 1,578,699 | 0 | -100.00% | -1,578,699 |

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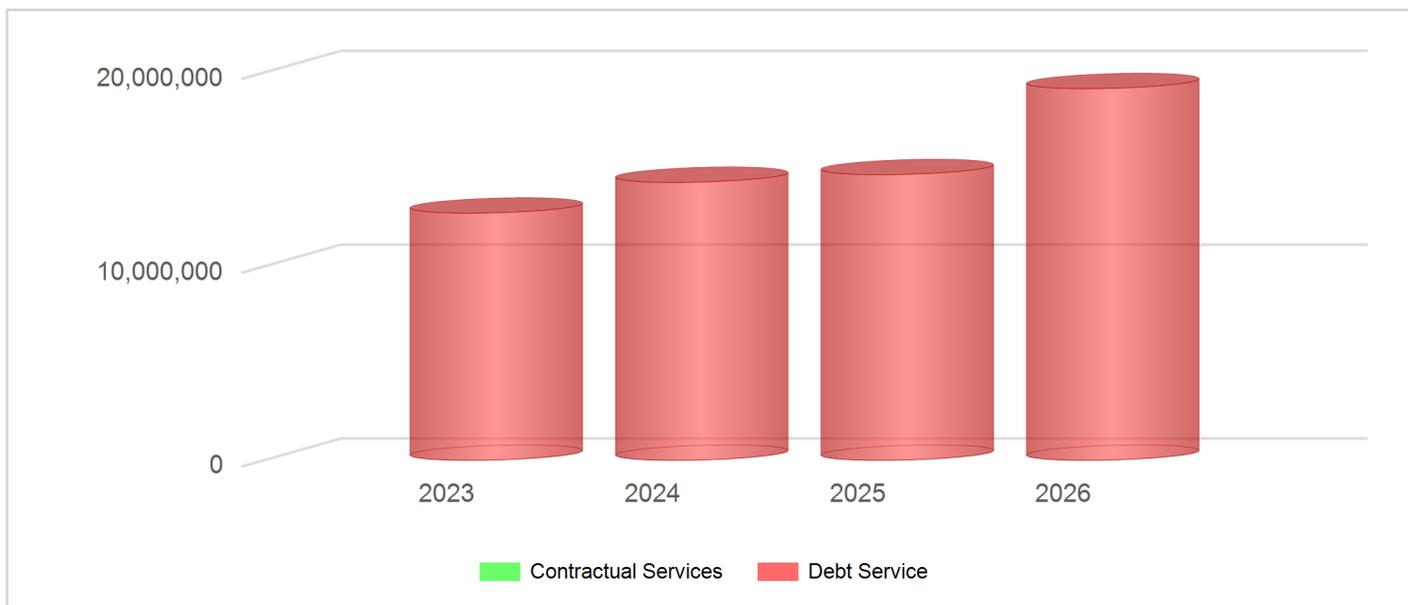
Drainage



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|---|------------------|------------------|----------------------|----------------------|-----------------|-------------------|
| 400150 Drainage Non Departmental | | | | | | |
| Contractual Services | 0 | 150 | 0 | 0 | 0.00% | 0 |
| Other Uses | 177,972 | 182,082 | 227,700 | 253,000 | 11.11% | 25,300 |
| Total | 177,972 | 182,232 | 227,700 | 253,000 | 11.11% | 25,300 |
| 400482 Drainage Administrative | | | | | | |
| Personnel | 234,334 | 249,547 | 249,300 | 400,207 | 60.53% | 150,908 |
| Operating Expenses | 862 | 119,909 | 17,000 | 21,492 | 26.42% | 4,492 |
| Contractual Services | 301,848 | 323,076 | 378,201 | 354,870 | -6.17% | -23,331 |
| Interfund Transfers | 31,443 | 37,067 | 45,104 | 73,273 | 62.45% | 28,169 |
| Capital | 641,370 | 1,097,342 | 3,207,784 | 1,653,266 | -48.46% | -1,554,518 |
| Total | 1,209,857 | 1,826,941 | 3,897,389 | 2,503,108 | -35.77% | -1,394,280 |
| Overall Total | 1,387,830 | 2,009,173 | 4,125,089 | 2,756,108 | -33.19% | -1,368,980 |
| 400199 Drainage Interfund Transfer | | | | | | |
| Interfund Transfers | 2,675,403 | 0 | 1,142 | 0 | -100.00% | -1,142 |
| Total | 2,675,403 | 0 | 1,142 | 0 | -100.00% | -1,142 |
| Overall Total | 2,675,403 | 0 | 1,142 | 0 | -100.00% | -1,142 |

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Finance Department



| Expense Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|----------------------------|-------------------|-------------------|----------------------|----------------------|---------------|------------------|
| 100150 Debt Service | | | | | | |
| Debt Service | 12,757,479 | 14,343,048 | 14,742,860 | 19,182,564 | 30.11% | 4,439,705 |
| Total | 12,757,479 | 14,343,048 | 14,742,860 | 19,182,564 | 30.11% | 4,439,705 |
| Overall Total | 12,757,479 | 14,343,048 | 14,742,860 | 19,182,564 | 30.11% | 4,439,705 |

| Revenue Accounts | 2023 Actuals | 2024 Actuals | 2025 Original Budget | 2026 Proposed Budget | Variance | Difference |
|--|-------------------|-------------------|----------------------|----------------------|---------------|------------------|
| 4100035 Interest & Sinking | | | | | | |
| 43000-Interest | 29,109 | 77,048 | 0 | 0 | 0.00% | 0 |
| Total | 29,109 | 77,048 | 0 | 0 | 0.00% | 0 |
| 4100150 Interest & Sinking Fund Revenue | | | | | | |
| 40010-Ad Valorem Current | 9,390,333 | 12,602,953 | 12,406,528 | 14,570,826 | 17.44% | 2,164,298 |
| 40020-Ad Valorem Delinquent | 64,695 | 80,117 | 0 | 0 | 0.00% | 0 |
| 40025-Ad Valorem Prior Year Reversal | 1,342 | -29,670 | 0 | 0 | 0.00% | 0 |
| 45090-Hotel/Motel Fund Interfund | 1,793,825 | 1,796,800 | 1,794,800 | 1,565,975 | -12.75% | -228,825 |
| 45440-Golf Course Fund Interfund | 0 | 0 | 541,532 | 911,901 | 68.39% | 370,370 |
| 45798-Transfer In | 1,729,542 | 0 | 0 | 2,133,862 | 0.00% | 2,133,862 |
| 49110-Othr Fin Sources-Debt Issuance | 302,120 | 0 | 0 | 0 | 0.00% | 0 |
| Total | 13,281,857 | 14,450,199 | 14,742,860 | 19,182,564 | 30.11% | 4,439,705 |
| Overall Total | 13,310,966 | 14,527,247 | 14,742,860 | 19,182,564 | 30.11% | 4,439,705 |

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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.

STRATEGIC COMMUNICATIONS: The Strategic Communications Department 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 in the municipality.

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 GOVERNANCE OFFICE / CITY SECRETARY'S OFFICE:

This office carries out the duties outlined in the City Charter. The City Governance Officer 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.

TALENT ACQUISITION: The objectives of talent acquisition are to identify, attract, assess, and hire skilled and qualified individuals to meet organizational needs. Talent acquisition involves creating a pipeline of candidates, fostering relationships, and aligning hiring strategies with the company's goals and future workforce requirements. Collaboration with city departments is important to anticipate recruitment needs and project future staffing necessities. Activities include workforce planning, employer branding, sourcing and recruiting, selection and onboarding.

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, as well as administration of retirement pensions and plans. 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.

EMPLOYEE WELLNESS: The Wellness Division is dedicated to promoting and enhancing the health and well-being of employees through a comprehensive range of services and programs. The core function is to empower individuals to lead healthier, more fulfilling lives by providing them with the tools, resources, and support they need to achieve their wellness goals.

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.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT:

ADMINISTRATION: The IT Administration team manages IT operations, including budget oversight, contract management, procurement, and staffing. They serve as the primary communication hub between IT and other administrative departments.

IT SERVICES: The IT Services team addresses user inquiries and issues through a centralized help desk. They manage and escalate support tickets, provide troubleshooting, and assist other IT teams as needed.

IT INFRASTRUCTURE: The IT Infrastructure team maintains the city's network and server infrastructure, handling hardware installations and data center management. They also support the public safety interoperable radio system, ensuring reliable communication for emergency services.

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 public.

IT ENTERPRISE APPLICATIONS: The IT Enterprise Applications team supports and maintains enterprise software and websites, ensuring functionality, performing updates, and coordinating with departments to enhance user experience (UX).

IT PROJECT MANAGEMENT: The Project Management team oversees IT projects from inception to completion, handling project planning, stakeholder communication, and team coordination. They also include a training coordinator to ensure staff are well-prepared for new implementations.

IT SECURITY OPERATIONS: The IT Security Operations team develops and enforces cybersecurity policies, monitors security events, manages security tools, and implements business continuity and disaster recovery plans.

COMMUNICATIONS: The Communications team handles emergency dispatch services for the city, county, and multiple other entities. They manage 911 calls, coordinate with various emergency response units, and ensure efficient communication and dispatch for public safety. This team is crucial in maintaining swift and effective emergency response operations across multiple jurisdictions.

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.

TREASURY: Treasury determines cash flow needs for payroll, commodities, special services, and projects and ensures 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 bank 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.

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 all departments of the City. The Purchasing Manager reports to the Director of Facilities and Fleet Management. The duty of the Purchasing Manager 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:

DEVELOPMENT SERVICES ADMIN: The Administrative Division of the Development Services Department is essential for driving results through effective management and cross-functional collaboration. It oversees the integration of departmental activities, ensuring seamless operation and continuous improvement across divisions. By streamlining processes, enhancing customer service, and implementing strategic initiatives, the division focuses on improving efficiency and service quality. Its efforts include developing standardized procedures, providing staff training, and leveraging technology to better serve residents and businesses, ultimately enhancing the department's overall performance and effectiveness.

PLANNING: The Planning Division is responsible for providing technical support to the Planning and Zoning Commission and the City Council regarding land use, zoning regulations, and subdivision processing. This division conducts detailed planning studies, and maintains essential documents including graphs, charts, land use maps, and zoning maps. Their goal is to ensure logical and sustainable development within the city, guiding future growth and land use through informed planning practices.

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 COMPLIANCE: The Code Compliance Division is dedicated to safeguarding public health and safety and enhancing quality of life by addressing nuisance situations such as overgrown lots, junked vehicles, and dangerous or abandoned buildings. Emphasizing proactive enforcement, the division seeks to achieve high compliance rates through education and effective communication with residents. By managing citizen reports, conducting patrols, and investigating violations, Code Compliance works to maintain clean, safe, and attractive neighborhoods, ultimately improving the overall living environment and fostering a higher quality of life for all residents.

PERMITTING & INSPECTIONS: The Permitting & Inspections Division prioritizes exceptional customer service and rapid processing while maintaining its foundational commitment to ensuring public safety throughout the construction and development process. By efficiently managing permit applications and conducting thorough inspections, the division seeks to accelerate the development process, helping businesses and developers bring their projects to market faster. This emphasis on efficiency supports economic growth and investment while ensuring that safety standards are effectively met, contributing to a safe and secure city.

SPECIAL PROJECTS/ECON DEVELOPMENT: The newly established Special Projects/Economic Development Division is dedicated to diversifying Midland's economy by supporting small businesses and collaborating with the Midland Development Corporation to attract and retain companies in high-growth sectors like aerospace. This division also focuses on revitalizing key areas and corridors, including downtown, and assisting in the development of major City-owned real estate assets. Its efforts aim to enhance local economic activity, create business opportunities, and foster a dynamic and diverse economic environment in Midland.

OIL & GAS: The mission of the Oil and Gas Services Division is to facilitate the orderly production of Midland's mineral resources while enforcing consistent and reasonable regulations for oil and gas operations. This division is dedicated to protecting the health, safety, and general welfare of Midland's citizens, ensuring environmental quality, and addressing potential public nuisances. The division reviews well drilling applications to ensure they are complete and meet city standards; and inspects drilling activities to confirm compliance with permit requirements and resolves any violations discovered during inspections.

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.

PARKS & RECREATION:

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

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.

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

GOLF COURSE FUND: This fund 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.

PARKS MAINTENANCE FUND: This fund accumulates funds to be used to supplement park maintenance expenses.

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:

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 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.

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.

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:

FIRE ADMINISTRATION: 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.

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.

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.

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.

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.

WATER BILLING (Formerly 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.

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 RECLAMATION FACILITY: 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

WATER & WASTEWATER MAINTENANCE: 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.

UTILITY PLANT MAINTENANCE: This division is responsible for maintaining critical infrastructure at both the Water Treatment Plant and the Water Reclamation Facility. This division ensures the reliability and efficiency of treatment processes through proactive maintenance, timely repairs, and equipment oversight. By consolidating maintenance operations under one team, the City achieves greater coordination, resource sharing, and operational consistency. The division plays a vital role in protecting public health and extending the lifespan of essential utility assets. 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.

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 people 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.

FY2026 Internal Service Funds

| Department | Division | Capital Detail | Amount | |
|------------|--|--|-------------|----------------------|
| Garage | Information Systems | Full - Size SUV | 52,000 | |
| | Planning & Development | Mid - Size SUV | 42,000 | |
| | Code Administration | 1/2T PU | 56,450 | |
| | | 3/4T PU | 57,450 | |
| | Engineering | 1/2T PU | 60,400 | |
| | Traffic | Mid - Size SUV | 45,000 | |
| | Transportation | Thermo Hog | 950,000 | |
| | | (3) Tractor C&C Automatic | 541,743 | |
| | | (3) 24yd Dump Trailer | 224,052 | |
| | | 24yd Side Dump Trailer | 181,147 | |
| | | Pug Mill | 654,500 | |
| | | Asphalt Distributor | 315,472 | |
| | | Pneumatic Roller | 151,018 | |
| | | Cement Truck | 244,801 | |
| | | 3/4T PU | 68,500 | |
| | | 1T PU Crew Cab w/ 2-3yd Dump Body | 105,100 | |
| | | Water Truck | 223,830 | |
| | | Motor Grader | 458,080 | |
| | | Diesel Forklift | 63,800 | |
| | | Skid Steer Loader | 97,289 | |
| | | Backhoe | 174,900 | |
| | | 48' Trailer | 160,000 | |
| | | Parks | Mower | 35,000 |
| | | | (2) 1/2T PU | 102,200 |
| | | | (2) 1/2T PU | 100,200 |
| | | | 3/4T PU | 60,100 |
| | 3/4T PU | | 59,100 | |
| | MLK Center | Full - Size SUV | 52,700 | |
| | PD Support Services | Riding Mower | 20,000 | |
| | PD Field Operations | (30) Police SUV w/ Upfitting | 2,700,000 | |
| | | (3) 1/2T PU w/ Upfitting and Bed Cover | 212,850 | |
| | | (2) 1/2T PU w/ Upfitting | 140,000 | |
| | | Mobile Substation | 480,000 | |
| | | Front End Loader | 300,000 | |
| | Fire | Fire Engine | 1,879,969 | |
| | Emergency Medical | (2) Ambulance | 900,000 | |
| | Animal Control | 3/4T C&C | 135,000 | |
| | | ACCM&G Compartment | 147,000 | |
| | Golf Course | Golf Cart | 45,000 | |
| | | Tractor | 65,000 | |
| | Environmental Compliance | (2) Mid - Size SUV | 105,200 | |
| | | 1/2T PU | 63,050 | |
| | Water Pollution | 4WD 1T PU w/ Crane and VMAC Air Compressor | 118,200 | |
| | | 4WD 1T Flatbed PU | 78,800 | |
| | | 3/4T PU | 68,300 | |
| | | 4WD 1T Flatbed PU | 78,200 | |
| | | 4WD 1/2T PU | 65,300 | |
| | | 1/2T Crew Cab PU | 60,100 | |
| | Purification Plant | 3/4T PU | 64,700 | |
| | | Full - Size SUV | 60,800 | |
| | Water & Wastewater | Backhoe | 154,000 | |
| | | 1/2T PU | 61,500 | |
| | Solid Waste Management | 1/2T Extended cab PU | 54,150 | |
| | | 1/2T Crew Cab PU | 57,150 | |
| | | (6) C&C TA w/ Refuse Body | 2,185,500 | |
| | | C&C TA w/ Boom Body | 274,250 | |
| | Landfill | Wheel Loader | 443,500 | |
| | | Tractor | 120,000 | |
| | Fleet Services | 4WD 1T C&C w/ Crane and Diesel Engine | 122,800 | |
| | Total for Internal Service Funds: | | | \$ 16,597,151 |

FY2026 New Fleet & Equipment

| Department | Division | Capital Detail | Amount |
|--|----------------|--------------------------------------|-------------------|
| Engineering | Engineering | 1/2T Crew Pickup (Full Size) | 60,500 |
| Parks & Recreation | Parks | 1/2T Pickup w/ Large Toolbox | 48,750 |
| | Sports Complex | 1/2T Pickup | 48,750 |
| Solid Waste | Solid Waste | Cab & Chasis TA and Auto Refuse Body | 454,250 |
| Total for New Fleet & Equipment | | | \$ 612,250 |

FY2026 Capital/Fixed Asset Proposed Budget

| Department | Division | Capital Detail | Amount |
|---------------------------------------|---------------------|--|-------------------|
| Police | Administration | Heater Replacement at the National Guard Armory | 15,000 |
| | | Enclosed Carport for the Police Dept. and Fire Dept. Trailers at the Nation Guard Armory | 40,000 |
| Engineering | Transportation | Interior Painting of the Hallway and Offices at Transportation | 40,000 |
| Garage | Garage | (2) New Garage Doors at Building #6 | 75,000 |
| | | (1) Inground Lift Replacement for the Light Side at the Garage Building #6 | 50,000 |
| Parks & Recreation | Senior Center | Interior Painting | 70,000 |
| | Parks | Roof Replacement at the Office | 150,000 |
| | | Heating Upgrade at the Office | 40,000 |
| Public Safety | Fire Administration | Driveway Concrete Repair at Fire Station #10 | 30,000 |
| | | Chain Link Fence w/ Double and Single Gate at Fire Station #3 | 30,000 |
| | | Drywall Repairs, Paint Interior, and LED Light Upgrading at Fire Station #3 | 25,000 |
| | | Replacement of Old Backyard Fence at Fire Station #3 | 9,000 |
| | | Installment of New Ceiling Grid Fire Station #4 | 4,000 |
| | | Irrigation Repairs at Fire Station #9 | 4,500 |
| | | HVAC Split for Fire Station #2 | 30,000 |
| | | (3) Rollup Doors at Building #2 | 30,000 |
| | | Irrigation Repairs at Fire Station #2 | 7,500 |
| | | Irrigation Repairs at Fire Station #4 | 7,500 |
| | | Heating and Cooling System in Workout Room in Fire Station #4 | 6,000 |
| | | Upgrade the Heater in the Bay at Fire Station #4 | 10,000 |
| Health | | Wall Extension and Enclose to Create (2) New Offices | 18,000 |
| | | Add Door to Cashier Office | 3,500 |
| Total for Capital/Fixed Assets | | | \$ 695,000 |