CITY OF ANDREWS, TEXAS

2026-27 OPERATING BUDGET

The following statement is provided in accordance with state law:

This budget will raise more revenue from property taxes than last year's budget by an amount of $311,544, which is a 14.04% increase in tax dollars from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $41,445.

City Council Record Vote

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

First Reading on September 10, 2026

For:	Stephanie Martin, Sean Hughes, Jeff Hatfield Edward Saldivar
Against:	None
Absent:	Jane Gomez

Second Reading on September 24, 2026

For:	Stephanie Martin, Jane Gomez, Jeff Hatfield, Edward Saldivar, Sean Hughes
Against:	None
Absent:	None

	Prior Year	Adopted
Property Tax Rate	$ 0.180475	$ 0.200306
No New Revenue Tax Rate	0.175320	0.178448
No New Revenue M&O Tax Rate	0.175451	0.175798
Voter Approval Tax Rate	0.195451	0.200306
Debt Rate	0.000000	0.000000

No Municipal Debt Obligations are secured by property taxes.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Andrews
Texas

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

City of Andrews
Core Values

The shared beliefs and behaviors that unite us and guide our every action.

—Commitment to Excellence—

We desire to be a city of excellence – one others admire, learn from, and aspire to be.

We will demonstrate this by…

- *putting the needs of others before self;*
- *delivering exceptional service to internal and external customers by exceeding expectations;*
- *encouraging continuous improvement and innovation; and*
- *effectively managing the public's resources.*

—Engaged & Empowered—

We desire to create a culture where employees are engaged and empowered.

We will demonstrate this by…

- *connecting our work to a greater cause and purpose;*
- *providing and/or participating in activities which provide the opportunity to learn and grow;*
- *practicing open communication; and*
- *providing and/or accepting job autonomy (ability to direct one's own work).*

—Family Oriented—

We desire to provide a family oriented workplace.

We will demonstrate this by…

- *working together with camaraderie, respect, accountability and unity;*
- *participating in each other's lives – the struggles, joys, sorrows, and goals;*
- *enabling employees to spend quality time with their families; and*
- *ensuring all employees go home in the same shape they came to work.*

—Integrity—

We desire to demonstrate integrity at all times and in all circumstances.

We will demonstrate this by…

- *consistently acting in a moral and ethical manner regardless of the situation;*
- *striving to keep all promises and commitments;*
- *insisting on honesty and transparency in all dealings; and*
- *taking responsibility for our individual actions.*

110 Logsdon • Andrews, Texas 79714 (432) 523-4820

CITY MANAGER'S MESSAGE

September 24, 2026

Mayor and City Council
City of Andrews, Texas

Honorable Mayor and City Council:

In compliance with Texas law, the City Charter, and sound financial management practices, I am pleased to present the City of Andrews Fiscal Year 2027 Operating and Capital Budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027.

The FY2027 Budget includes the General Fund and two Enterprise Funds—Utility (Water and Sewer) and Sanitation—as well as the City's other governmental funds and component units. The budget represents the City Council's policy direction and priorities translated into a financial plan for the coming year. It also serves as an operations guide for City departments and an important communication tool for our citizens by demonstrating how public resources will be used to provide services and address community needs.

On June 11, 2026, the City Council and City staff participated in an annual planning and goal-setting process to review the City's strategic objectives and identify priorities for the upcoming fiscal year. The resulting initiatives have been incorporated into the FY2027 Budget and are consistent with the City's 2024–2028 Strategic Plan.

The annual budget is arguably the most important governing-body decision made each year. It represents thousands of hours of work by City employees and reflects decisions regarding personnel, daily operations, infrastructure, equipment, capital improvements, and the allocation of limited financial resources. More importantly, the budget communicates what the City intends to accomplish during the coming year and establishes a financial foundation for achieving those objectives.

The FY2027 Budget was developed with four guiding principles in mind: **maintain structural balance in each operating fund; fully fund Council's identified priorities; control non-personnel expenditures; and maintain fund balances above Council-approved reserve targets.** These principles are intended to balance the City's commitment to maintaining low tax and utility rates with the need to provide reliable services, maintain infrastructure, and preserve the City's long-term financial capacity.

The FY2027 Budget remains structurally balanced, with recurring revenues sufficient to support recurring expenditures. The budget does not include increases to water, sewer, or sanitation rates. The proposed property tax rate provides the additional revenue necessary to maintain existing service levels, fund Council priorities, and avoid creating a larger structural imbalance in future years.

Andrews continues to maintain one of the lowest property tax rates and utility costs in the region while maintaining strong financial reserves and service levels. Even at the proposed FY2027 tax rate, Andrews remains significantly below the tax rates of comparable West Texas communities and the third lowest-taxed Texas city with a population greater than 10,000.

The City's ability to maintain these relatively low rates while continuing to invest in infrastructure and public services is the result of careful financial management, conservative budgeting, strong reserves, and a continued emphasis on controlling expenditures.

Property Tax and Utility Rate Comparison

CITY	2025 Tax Rate	Utility Bill Minimum	Utility Bill 5,000 gal.	Utility Bill 10,000 gal.
Big Spring	.67890	72.11	91.19	122.99
Fort Stockton	.29910	80.68	92.15	111.81
Levelland	.55500	70.15	82.05	102.10
Monahans	.33441	63.71	73.85	99.50
Pecos	.44259	68.52	82.05	125.60
Seminole	.47478	98.78	109.18	131.68
Andrews – FY2026	.180475	63.00	75.27	95.71
Andrews – FY2027	.200306	63.00	75.64	96.70

ADDRESSING PRIORITIES AND ISSUES

Every five years, the City Council conducts a strategic planning process to establish the direction and priorities of the organization. In June 2023, the City Council and City leadership adopted the **2024–2028 Strategic Plan**, establishing three primary areas of focus:

1. **Provide a Community Where People Feel Safe**

   This focus area includes public safety, public health, reliable utility and sanitation services, and transparent and accountable governance.

2. **Provide a Community Where People Love to Live**

   This focus area includes community appearance and livability, citizen engagement, responsible development, and exceptional municipal services.

3. **Provide a Community Where People Have a Future**

   This focus area includes economic and workforce development, resilient infrastructure, and innovative approaches to long-term community growth.

During the June 2026 goal-setting process, the City Council and staff identified 41 initiatives for consideration in the upcoming budget year. The FY2027 Budget incorporates these priorities while recognizing that the City must balance current service expectations with long-term financial sustainability.

The FY2027 initiatives place particular emphasis on maintaining and improving core infrastructure, strengthening public safety capabilities, addressing regulatory and service needs, and preparing the community for future growth.

Major FY2027 initiatives include:

Provide a Community Where People Feel Safe

- Initiate a program to replace galvanized water service lines on customer properties. The City's EPA-required inventory identified 997 older homes with galvanized piping that may accumulate lead. The proposed approach is to replace lines systematically, one block at a time.
- Improve school zone safety through upgraded flashing speed zone signs to reduce speeding and enhance driver awareness, helping ensure children and families feel safer around schools.
- Upgrade fire department radios to improve communications and interoperability with other agencies, strengthening emergency response and improving overall community safety.
- Provide real-time fluoride analysis for water treatment vessels to optimize media replacement and ensure consistent water quality.
- Continue to address dilapidated structures that negatively affect public safety and community appearance.
- Expand drainage capacity in the playa south of the hospital and south of Kirby West to reduce flooding risks and protect property, contributing to a safer and more resilient community.
- Continue to support the Rape Crisis and Child Advocacy Center with facilities and funding.

Provide a Community Where People Love to Live

- Equip body cameras with language translation capability to improve officer-citizen communications.
- Utilize a Texas Workforce Commission grant to advance two EMTs to paramedic certification, strengthening emergency medical response capacity.
- Enhance disc golf amenities and dog park landscaping to improve overall visitor experience.
- Develop a system to document and communicate critical citizen interactions with City staff and City Council to improve transparency and coordination.
- Continue the alley sweep program to provide convenient bulk waste collection for residents and to keep neighborhoods clean and well-maintained.

Provide a Community Where People Have a Future

- Increase water capacity to NW Andrews through construction of a new water tower and water lines to support growth and improve service reliability, contingent upon approval of HB 500 grant funding.
- Drill a replacement water well for DCP #3 to ensure continued system reliability and capacity.
- Conduct a comprehensive pavement condition analysis to prioritize and plan future road maintenance.
- Increase citizen involvement in the 2027 State legislative process to raise public awareness of issues under consideration and foster direct citizen engagement with state legislators.
- Promote water conservation through programs such as WaterWise and the Better Bathroom Rebate to ensure long-term water sustainability

These initiatives demonstrate that the FY2027 Budget is not simply a continuation of prior-year spending. It directs resources toward specific outcomes identified by the City Council while continuing to maintain the core services on which residents and businesses depend

FUTURE PRIORITIES

The FY2027 Budget was developed within the framework of the City's 2024–2028 Strategic Plan and a revolving five-year financial forecast and capital improvement plan. This approach allows the City Council to consider not only what can be accomplished during the upcoming fiscal year, but also the financial implications of decisions extending well beyond the current budget year.

Long-term financial sustainability remains a primary consideration in the City's budget development process. Future forecasts are used to evaluate the City's ability to fund strategic priorities, maintain existing service levels, address infrastructure needs, and balance recurring revenues and expenditures over time.

The City also continues to rely on data, engineering studies, and other objective information when making significant capital and infrastructure decisions. New water and sewer infrastructure is guided by the 2020 FNI Infrastructure Master Plan. Stormwater priorities are informed by the 2024 FNI Drainage Study, while hazard mitigation priorities are based on the FY2025 H2O Partners Hazard Mitigation Plan. Future street maintenance and sealcoating decisions will be prioritized by the FY2027 comprehensive pavement condition analysis.

The five-year planning process recognizes that not every identified need can or should be addressed in a single budget year. Instead, the City uses the capital plan to prioritize projects, identify funding requirements, and determine the appropriate timing for future investments.

Future priorities by strategic focus include:

Provide a Community Where People Feel Safe

- Explore options to significantly enhance public safety's radio communications system.
- Remove sludge from the wastewater lagoons to maintain system efficiency, protect environmental quality, and reduce health risks.
- Expand the Police firing range to allow for more than pistol shooting, improving officer preparedness.
- Implement stormwater drainage projects identified in the 2024 FNI Drainage Study to reduce flooding risks, protect property, and improve resilience.

Provide a Community Where People Love to Live

- Update the City's 2013 Comprehensive Plan to refresh the long-term vision for land use and guide future zoning and development decisions.
- Determine the future of the recycling center to ensure it remains cost-effective, sustainable, and aligned with the City's long-term solid waste and environmental goals.

Provide a Community Where People Have a Future

The five-year capital forecast focuses on infrastructure and facilities necessary to support community growth, maintain reliable services, improve mobility, and protect the City's existing assets.

Significant capital needs identified in the five-year forecast include:

Project	Five-Year Estimated Cost
Police Department additional space	$5,000,000
Proactively replace 1% of water/sewer lines annually	$3,800,000
Sealcoat Loop 1910 and interior roads	$3,300,000
Water tank maintenance	$1,600,000
Storage tank/booster pumps at DCP wellfield	$1,500,000
Water meter replacements	$1,300,000
Dredge wastewater lagoons	$900,000
New water well and tie-in	$700,000
Northwest Avenue P improvements	$500,000
Wetlands Park drainage improvements	$500,000

The magnitude of these future needs reinforces the importance of maintaining a long-term financial perspective. For larger capital projects, the City may need to consider financing options that allow the cost of an asset to be distributed over its useful life rather than placing the entire financial burden on current taxpayers and utility customers. Additional details regarding the City's long-range financial position and capital needs are included in the Financial Summaries section of the budget.

REVENUE OUTLOOK

The FY2027 Budget was developed in an environment of modest recurring revenue growth, increasing operating costs, the loss of several one-time revenue sources, and significant increases in employee health insurance costs.

Recurring revenues from normal operations are projected at $24.5 million, an increase of approximately 1.8% over FY2026. The most significant new source of revenue in FY2027 is the anticipated $9.6 million HB500 grant for construction of a new water storage tank and extension of water lines in Northwest Andrews.

REVENUE	**2026 Budget**	**2027 Budget**	**Variance**
From Normal Operations:			
General Fund	$ 14,021,995	$ 14,289,866	$ 267,871
Utility Fund	7,252,984	7,364,557	111,573
Sanitation Fund	2,836,216	2,894,968	58,752
Total from Normal Operations	24,111,195	24,549,391	438,196
From Other Sources:			
General Fund	746,354	0	(746,354)
Utility Fund	1,145,100	10,359,000	9,213,900
Sanitation Fund	320,424	0	(320,424)
Total Other Sources	2,211,878	10,359,000	8,147,122
Total All Funds	$ 26,323,073	$ 34,908,391	$ 8,585,318

The primary changes in normal operating revenues include:

- General Fund
  - An increase of $311,544 in ad valorem tax revenue resulting from the proposed tax rate and a 3.7% increase in certified taxable values.
  - An increase of $187,500 in sales tax revenue based on recent collections and anticipated growth.
  - A reduction of $141,258 in School Resource Officer revenue as the school district transitions to its own police department during 2026–27.
  - A reduction of $54,270 resulting from the expiration of the one-time Baylor Scott & White incentive associated with the City's transition of health insurance.
- Utility Fund
  - An increase of $200,000 in water sales based on recent collections.
  - A reduction of $50,000 resulting from water and sewer services that will no longer be performed by City employees.
- Sanitation Fund
  - An increase of $50,000 based on anticipated collections.

The General Fund continues to face the greatest recurring financial pressure. In addition to normal changes in revenue, the City must absorb the loss of certain one-time revenues and a new $150,000 commercial personal property exemption, which is expected to reduce property tax revenue by approximately $61,000.

Employee health insurance was another significant financial challenge during the budget process. The City's insurance provider initially projected a 175% increase in premiums, and no other providers submitted a competitive alternative. Rather than pass the resulting increase directly to employees, the City implemented a self-funded health insurance plan effective September 1, 2026. The new approach is expected to increase the City's cost by approximately 40%, but substantially reduces the potential financial impact on employees.

The FY2027 Budget also includes the following revenues from non-operating and other one-time sources:

- Utility Fund:
  - A $9,600,000 HB500 Grant to construct a water tower and extend water lines in NW Andrews.
  - A transfer of $392,900 from the Andrews Economic Development Corporation to the Utility Fund to fund the debt obligation related to wellfield projects.
  - A transfer of $300,000 from the Andrews Economic Development Corporation to the Utility Fund to fund the drilling of a new water well.
  - A carryover of $66,100 from the Utility Capital Improvement Program (CIP) Fund to help fund necessary water and wastewater capital projects.

The proposed FY2027 property tax rate is **$0.200306**, compared with the FY2026 rate of $0.180475. The no-new-revenue rate is $0.178448, while the current rate would generate approximately $23,830 more than the no-new-revenue rate. The proposed rate provides the additional property tax revenue necessary to maintain existing service levels, fund Council priorities, and preserve structural balance.

Although the proposed rate is higher than the current rate, Andrews will continue to have one of the lowest property tax rates among comparable communities. Maintaining the rate at a level that is too low to support recurring expenditures could create a larger structural deficit in future years and require more significant increases later. The FY2027 approach seeks to balance the City's commitment to a low tax burden with its responsibility to maintain streets, infrastructure, public safety, reliable utilities, equipment, and other core services.

EXPENDITURES

The FY2027 Budget includes approximately **$34.1 million** in operating, capital, and debt expenditures across all funds and provides funding for **90 full-time employees.**

General Fund

The General Fund provides funding for the majority of the City's governmental services, including public safety, fire protection, EMS, animal control, community development, code compliance, streets, recreation, finance, and administration. These services are funded primarily through property taxes, sales taxes, and other general revenues.

General Fund expenditures for FY2027 total **$14,360,021**, a decrease of $234,637 from FY2026.

	FY2026 Budget	FY2027 Budget	Variance
Operating Expenditures	$ 12,243,002	$ 12,910,315	$ 667,313
Capital Expenditures	1,585,821	684,523	(901,298)
Debt Obligation	765,835	765,183	(652)
Total Expenditures	$ 14,594,658	$ 14,360,021	$ (234,637)

The increase in General Fund operating expenditures is primarily associated with an additional $550,000 for sealcoating and maintenance of interior City roads and Loop 1910. The General Fund must also absorb the higher cost of employee health insurance under the new self-funded plan, increasing expenditures by more than $200,000.

The reduction in capital expenditures reflects the timing of specific capital purchases rather than a reduction in the City's commitment to capital maintenance. FY2027 capital projects include:

- Replacement of three fully equipped police vehicles $ 333,180
- Refurbish Fire Department portable radios 70,000
- Annual lease payment on a street sweeper 65,142

A complete listing of all FY2027 Budgeted Capital Expenditures is included in the Capital & Debt section of the budget.

Utility Fund

The Utility Fund provides water production and distribution services as well as wastewater collection and reclamation for the citizens of Andrews. As an enterprise fund, the Utility Fund charges a fee to external users for goods and services.

Total Utility Fund expenditures increase by $9,650,900 to **$17,642,374** in FY2027.

	FY2026 Budget	FY2027 Budget	Variance
Operating Expenditures	$ 5,550,976	$ 5,621,236	$ 70,260
Capital Expenditures	2,045,398	11,628,238	9,582,840
Debt Obligation	395,100	392,900	(2,200)
Total Expenditures	$ 7,991,474	$ 17,642,374	$ 9,650,900

The increase in Utility Fund operating expenditures is primarily attributable to an additional $59,235 in employee health insurance costs. The relatively modest increase in recurring operating expenditures demonstrates the City's efforts to control non-personnel costs while maintaining existing utility service levels.

The substantial increase in capital expenditures is related to the anticipated $9.6 million grant-funded project to construct a new water tower and extend water lines in Northwest Andrews. Other significant capital projects include:

- Replace approximately 1% of water and sewer lines 500,000
- Drill a new water well to replace DCP #3 300,000
- Install a new 8" water line along SW Avenue I 280,000

A complete listing of all FY2027 Budgeted Capital Expenditures is included in the Capital & Debt section of the budget.

Sanitation Fund

The Sanitation Fund provides garbage collection and disposal services. As an enterprise fund, the Sanitation Fund charges a fee to external users for goods and services.

Sanitation Fund expenditures decrease by $311,460, from $3,138,011 in FY2026 to **$2,826,551** in FY2027.

	FY2026 Budget	FY2027 Budget	Variance
Operating Expenditures	$ 2,337,671	$ 2,386,551	$ 48,880
Capital Expenditures	800,340	440,000	(360,340)
Total Expenditures	$ 3,138,011	$ 2,826,551	$ (311,460)

The increase in Sanitation Fund operating expenditures is primarily associated with an additional $59,235 in employee health insurance costs. This increase was partially offset through reductions in other operating expenditures.

FY2027 sanitation capital purchases include:

- Rebuild the landfill dozer $ 325,000
- New containers 70,000

A complete listing of all FY2027 Budgeted Capital Expenditures is included in the Capital & Debt section of the budget.

RESERVE LEVELS

The City's Reserve Policy, originally adopted in 2016, establishes prudent levels of financial resources to provide protection against service disruptions, revenue shortfalls, unexpected expenditures, and other financial risks. In June 2024, the City Council amended the policy to lower certain minimum reserve requirements, allowing the City greater flexibility to use available resources for recurring expenditures or to prevent or delay future tax and utility rate increases.

Maintaining reserves above the Council-approved minimum targets remains a key component of the City's overall financial strategy. Strong reserves provide financial stability, improve the City's ability to respond to unforeseen circumstances, and reduce the need for abrupt tax or rate increases when unexpected financial pressures occur.

For the General Fund, the reserve target includes three months of operating expenditures, annual debt obligations, the annual net exposure to any single sales taxpayer representing more than 5% of General Fund revenues, and outstanding incomplete capital projects. The Reliever Route and EMS special revenue funds are excluded from this calculation.

The FY2027 General Fund is projected to increase fund balance by $24,480, resulting in an estimated year-end reserve of $14,158,814, compared with a minimum required reserve of $10,638,722.

For the Utility and Sanitation Funds, minimum reserve requirements include three months of operating expenditures, annual debt obligations, outstanding incomplete capital projects, and, for the Sanitation Fund, landfill closure reserves.

The Utility Fund is projected to increase fund balance by $15,083, resulting in an estimated year-end reserve of $7,567,574, compared with a minimum reserve of $2,966,313.

The Sanitation Fund is projected to increase fund balance by $68,417, resulting in an estimated year-end reserve of $3,460,499, compared with a minimum reserve of $2,459,063.

Maintaining these reserve levels demonstrates the City's continued commitment to fiscal discipline and provides a financial foundation for addressing future infrastructure needs and economic uncertainties.

OTHER GOVERNMENTAL FUNDS & COMPONENT UNITS

The **DEBT SERVICE FUND** is used to account for revenues and expenditures related to the retirement of the city's tax-supported general obligation debt. As of August 2024, the city's debt obligation has a Fitch rating of AA and is considered as high-quality investment grade. The City's annual debt obligation for FY2027 is $1,157,783. The unpaid principal balance on September 30, 2026, is $14,445,000.

The **HOTEL OCCUPANCY TAX FUND** is a special revenue fund used to account for Hotel/Motel Occupancy Tax (HOT) funds. These funds are restricted by state law and can be used exclusively to put "heads in beds" of our local hotels and motels. FY2027 HOT revenues are budgeted at $300,000 with the entire amount being transferred to the Andrews Chamber of Commerce to be used for qualified expenses.

The **ANDREWS ECONOMIC DEVELOPMENT CORPORATION (AEDC)**, funded solely by the 1/2¢ Sales Tax for Economic Development (approved in May 2005), is reflected as a component financial unit of the City of Andrews. The AEDC is projected to have an available fund balance at the end of FY2026 of $4,219,474. Revenue for FY2027 is budgeted at $2,259,400, with Operating Expenses of $904,786 and total expenses of $1,696,786. Operating expenses include $140,000 for incentives related to existing agreements. Non-operating expenses include $300,000 for infrastructure improvements and $393,000 for debt service reimbursement to the City related to financed wellfield projects.

The **ANDREWS RELIEVER ROUTE CORPORATION (ARRC)**, funded solely by the 1/4¢ Sales Tax for Economic Development (approved in May 2011), is reflected as a component financial unit of the City of Andrews. The ARRC was established to pay the costs of constructing, improving, maintaining, and operating a Relief Highway route around and outside the boundaries of the City. Revenue, budgeted for FY2027 at $1,062,500, will be transferred to the Reliever Route Fund and the Reliever Route Repair Fund to pay for the maintenance and operation of the route, as well as the ongoing payment of principal and interest towards debt service.

The **TAX INCREMENT REINVESTMENT ZONE #3 (TIRZ)** is a special revenue fund approved by the City Council in December 2023. It is funded by incremental ad valorem tax collected in the designated zone by the City of Andrews, Andrews County, and the Andrews County Hospital District. Funds collected can only be used for infrastructure, streetscaping, or public enhancements within the zone. The TIRZ FY2027 Budget includes $258,579 in revenues and $10,000 in expenditures, leaving a FY2027 year-end balance of $445,757.

CONCLUSION

The FY2027 Budget reflects the City Council's priorities, the needs identified through the annual goal-setting process, and the financial realities facing the City. It continues the City's commitment to providing high-quality services while maintaining a low tax and utility burden, controlling expenditures, protecting financial reserves, and investing in infrastructure necessary for the community's future.

The budget process has required difficult choices. Rising employee health insurance costs, the loss of one-time revenues, changes in property tax revenues, and significant infrastructure needs have required the City to carefully evaluate each expenditure. At the same time, the City has maintained structural balance in its operating funds, avoided water, sewer, and sanitation rate increases, funded Council priorities, and maintained reserves above established minimum levels.

The FY2027 Budget also recognizes that responsible financial management extends beyond a single fiscal year. The City's five-year financial forecast and capital plan provide a framework for addressing future infrastructure and facility needs while allowing the City Council to evaluate the long-term financial implications of today's decisions.

The City's FY2026 Annual Budget received the Government Finance Officers Association's Distinguished Budget Presentation Award, marking the **14th consecutive year** the City has received this recognition. The FY2027 Budget incorporates the recommended revisions and improvements identified through that process and continues the City's commitment to transparency, accountability, sound financial management, and clear communication of its priorities.

I appreciate the City Council's continued leadership and commitment to the citizens of Andrews. I also commend the City's employees for their work in developing this budget and for their continued commitment to providing excellent service to our community.

The FY2027 Operating and Capital Budget is respectfully submitted for your consideration and approval.

Respectfully,



Steve Eggleston
City Manager

COMMUNITY PROFILE
CITY OF ANDREWS



County: Andrews
Incorporated: February 2, 1937
Location: 35 miles North of Odessa on US Route 385
Area: 5.40 square miles
Type of Government: Home Rule
Form of Government: Council/Manager
Number of Council Members: 5
Municipal Police: 23
Volunteer Firefighters: 47
City Zoning Body: Yes
Master Plan: Yes

HISTORY

Evidence exists of ancient people roaming the Panhandle Plains as early as 6000 B.C., and archaeological remains show the presence of the Anasazi people more than a thousand years ago; more recently, the county was home to Apache and Comanche tribes until the mid-1870s; but the modern history of the town of Andrews and Andrews County began in the mid-1800s. Like most towns in this region, Andrews relied on the cattle trade through the end of the 1800s and until oil was discovered in the 1920s. Both industries continue to be important to the area today.

Both county and city are named for the same man, Richard Andrews. He was the first soldier to die in the Texas Revolution. Wounded in Gonzales on October 2, 1835, he died 26 days later at the battle of Concepcion.

According to the *Handbook of Texas*, 1908 is the year things got started around a nucleus of just a school and a general store. The entire population was less than 100 at that time and few of them lived in the city proper.

Shafter Lake was Andrews rival to become county seat, but Andrews won and Shafter Lake is now a ghost town. Growth was slow and things stayed quiet until oil was discovered in 1929. That year saw oil discoveries all over West Texas but the strikes were modest compared to other counties.

The early years were very busy ones for the city fathers. Decisions and actions were taken that affect the present community government and services.

A good water supply was one of the keys to Andrews' future. In 1957 the city shared costs with the school district and the County of Andrews in employing E. L. Reed, a consulting geologist out of Midland, to do the exploration work for a water supply. The end result of his study was the University of Texas water field located northeast of the city. The city currently has a storage capacity of 5 million gallons of water.

Andrews has emerged from a small ranching center of a few hundred people to an active community with over 14,000 population.

Courtesy Andrews County Heritage Committee, 1978

COMMUNITY PROFILE
CITY OF ANDREWS

DEMOGRAPHICS

Population

	2020 Census	2010 Census	2000 Census
City	13,487	11,088	9,652
County	18,610	14,786	13,004

(Source: US Census)

Median Age: 33.4 years
Median Household Income: $73,690
(Source: 2025 US Census Bureau)

EMPLOYMENT (AS OF JUNE 2026)

Total Labor Force in Andrews County	10,059
Employed	9,670
County Unemployment Rate	3.9%

(Source: Permian Basin Regional Planning Commission)

TOP 10 MAJOR EMPLOYERS IN 2025

EMPLOYER	EMPLOYEES	INDUSTRY
Andrews ISD	625	Education
Permian Regional Medical Ctr.	430	Medical
Andrews County	220	County Government
KV Power	138	Oilfield Service
Waste Control Specialists	130	Waste Control
Brigade	115	Oilfield Service
NOV	110	Oilfield Service
Lowe's	102	Grocer & Retail
City of Andrews	91	Local Government
Mustang Well Service	90	Oilfield Service

(Source: Andrews Economic Development Corporation)

COMMUNITY PROFILE
CITY OF ANDREWS

TAXATION

Property Tax

	2026 Tax Rates		
TAXING UNIT	**M&O**	**I&S**	**TOTAL**
Andrews ISD	$0.6969	$0.20000	$0.8969
Andrews Co. Hosp. Dist.	$0.367012	$0.041479	$0.408491
City of Andrews	$0.200306	-	$0.200306
Andrews County	General Fund $0.3994	$0.0119 Road & Bridge $0.0415	$0.4528

(Source: Andrews County Appraisal District)

Top 10 Property Tax Taxpayers in 2026

TAXPAYER	TAXABLE VALUE
Enterprise FM Trust	$15,061,829
Queen Hazel LLC	15,018,271
Summit ESP	11,857,050
Andrews Apartments LP	10,174,373
Anixter Inc	9,946,722
VIVA Well Servicing Co LP	9,776,394
Oncor Electric Delivery Co LLC	8,155,657
Hoffman Leasing LLC	7,535,852
Luxor Technologies	6,053,499
Leeco Energy & Investments Inc	5,047,951

(Source: Andrews County Appraisal District)

Sales Tax

State Sales Tax	6.25%	
Municipal Sales Tax	1.00%	
Property Tax Reduction	0.25%	
Economic Development Tax	0.50%	
Truck Reliever Route	0.25%	(effective October 1, 2011)
TOTAL:	8.25%	

Top Sales Tax Revenue Payers by Industry in 2025
4th Quarter of 2026 was not available yet.

TAXPAYER	% of TOTAL
Retail Trade	26.95
Real Estate/Leasing	16.50
Mining	18.00
Accommodation, Food Svc.	14.42

COMMUNITY PROFILE
CITY OF ANDREWS

EDUCATION

Andrews Independent School District – a Texas Recognized school district

Grade Level	No. Of Schools	2025-2026 Enrollment
Elementary Schools	3	2,010
Middle School	1	954
High School	1	1,175

(Source: Andrews ISD)

Andrews Business and Technology Center

The Andrews Business and Technology Center is a highly advanced training center intent on meeting the growing needs of both the local workforce and providing post-secondary educational opportunities. In partnership with Odessa College, UTPB and College of the Southwest, Andrews ISD offers state of the art technology for distance learning. In addition to upper and lower division classes, vocational training opportunities are also provided.

Area Universities and Colleges:

Odessa College, Odessa
Midland College, Midland
University of Texas of the Permian Basin, Odessa

TRANSPORTATION

Andrews is the County Seat of Andrews County located on east-west highway State 176; north-south highway U.S. 385, and northeast southwest highway State 115. Interstate 20 is also easily accessible by multiple routes. The Andrews County Airport offers three runways; the longest is 5,815 feet and lighted. Self-service fuel and instrument landing system available. Commercial airline service is available at nearby Midland International Airport (37 miles, 560,000 boardings per year). Freight carriers serving Andrews include Central Freight, Airborne Express, DHL, UPS and Federal Express (Fed-Ex).

HEALTHCARE

Permian Regional Medical Center provides quality healthcare for the residents of Andrews County and eighteen surrounding counties in West Texas and Eastern New Mexico. The hospital consists of an 49-bed acute care facility, a 90-bed long-term care facility (Permian Residential Care Center), a Rural Health Clinic (Andrews Family Medicine) with three physicians and two nurse practitioners, eight physician clinics, Home Health agency, Mobile Medical Services, physical therapy services, a full-service lab and digital Radiology Department which offers a state-of-the-art imaging center offering CT, MRI, nuclear medicine, mammogram services, bone density, Medical/Surgical Unit and an Obstetric/LDRP unit. PRMC has an ICU/CCU Department as well as a Level IV Trauma designated Emergency Department. PRMC also offers a Senior Living Campus, Permian Place.

COMMUNITY PROFILE
CITY OF ANDREWS

UTILITIES

Digital Telephone:	Optimum & Kinetic.
Hi-Speed Internet:	Optimum, Resound & Kinetic.
Electricity:	Oncor Electric Delivery (Reliability 99.98)
Water:	City of Andrews, from 18 wells in three fields, with 3 million gallons per day usage and 10 million gallons per day capability.
Natural Gas:	Texas Gas Service (BTU-1,000)
Sewer:	Modern disposal plant has capacity for a town of 20,000; maximum-1.6 million gallons per day.

City of Andrews

2024-2028 Strategic Plan

Strategic Planning Process

The strategic planning process is a deliberate and structured effort that guides the City's long-term vision, priorities, and resource allocation. This process ensures that City leadership remains aligned with community values, responsive to emerging needs, and focused on measurable outcomes.

1. Where are we going?

• What do we want our community to be (future state)? • What are our priority areas of focus? • What are our desired results?	• City Vision & Mission Statement • 5-Year Strategic Plan • Key Focus Areas & Objectives

2. Where are we now?

• What is the current state of our community? • What is the current state of our organization? • What are our internal strengths and weaknesses? • What are our external opportunities and threats?	• SWOT Analysis • Key Performance Indicators • Citizen & Employee Surveys • Benchmarking

3. How do we get there?

• What actions will help us achieve our desired results? • What resources do we need to achieve our goals? • How will we allocate resources toward our priorities?	• City Work Plan with initiatives • City Operating & Capital Budgets • City 5-Year Capital Plan

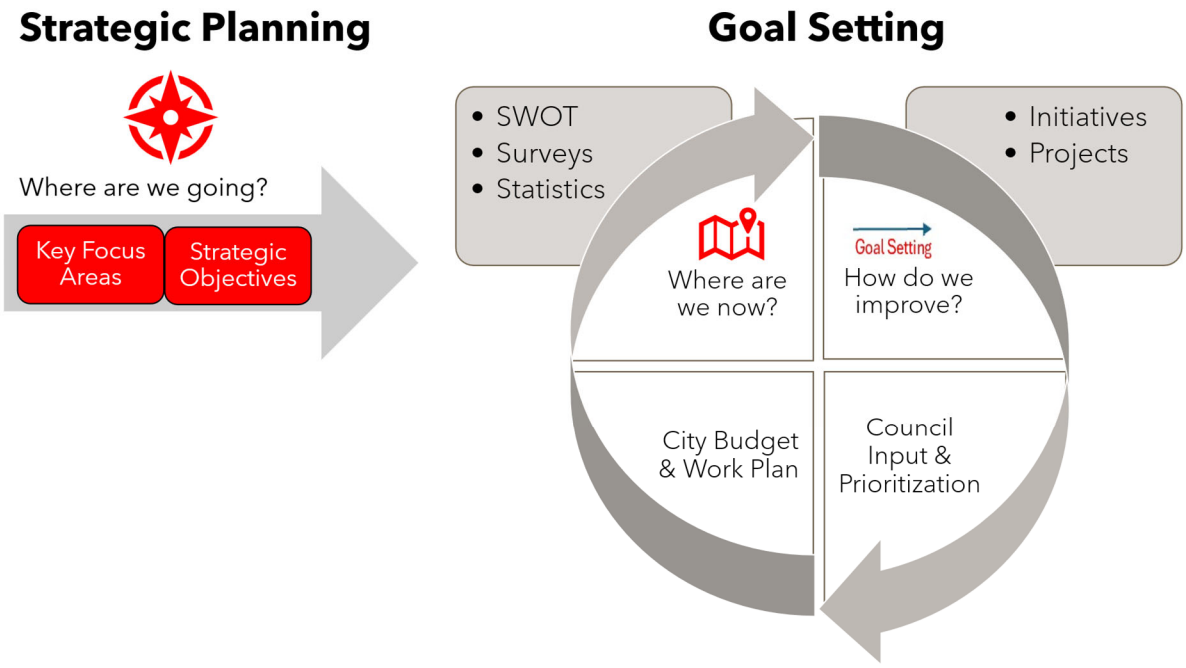
Five-Year Strategic Plan

Every five years, the Andrews City Council conducts a formal Strategic Planning meeting to develop a comprehensive Five-Year Strategic Plan. This plan serves as a roadmap for the City's future, identifying Key Focus Areas and establishing Strategic Objectives within each area to define the desired direction and outcomes for the next five years.

In June of 2023, the City Council and City leadership created the 2024-2028 Strategic Plan by reviewing the 2019-2023 Strategic Plan and updating the Key Focus Areas and Strategic Objectives to better reflect the current needs, challenges, and aspirations of the Andrews community.

Annual Goal Setting and Budget Integration

In each of the four years following the development of a Five-Year Strategic Plan, the Council conducts annual Goal Setting meetings. These sessions serve to evaluate the City's progress toward its strategic objectives and to identify initiatives and projects for the upcoming fiscal year's budget. This process ensures the City maintains a long-term focus while adapting to short-term realities and opportunities.



Where are we going?

Vision Statement: We aspire to be a community and organization others desire to be.
Mission Statement: We serve to enhance the lives of others by providing a safe and thriving community.

Key Focus Areas and Strategic Objectives:

1. **A Community Where People Feel Safe**
   - Strengthen public safety and emergency preparedness.
   - Protect neighborhoods and public health.
   - Promote accountable and transparent government.
2. **A Community Where People Love to Live**
   - Enhance community appearance and neighborhood pride.
   - Foster community engagement and responsive service.
   - Develop a skilled and service-oriented workforce.
3. **A Community Where People Have a Future**
   - Advance community priorities through economic development and advocacy.
   - Invest in resilient infrastructure.
   - Pursue innovation and resource development.

Where are we now?

Internal Assessment – SWOT Analysis

Strengths

Assets and capabilities currently available which can be leveraged to achieve desired results.

- Organization's culture aligns with Employee Core Values.
- Employees are well-trained and well-equipped.
- Relationship with other governmental agencies.
- Customer service / response times.
- Proactive approach to infrastructure issues.
- Fiscal position, policies, and practices.
- Reputation with peer cities / agencies.
- Interdepartmental cooperation and teamwork.
- Educating citizens on what we do & why we do it.

Weaknesses

Areas that are currently standing in the way of strategic success.

- Developing / identifying future senior leaders.
- Police and Animal Control facilities are too small.
- State Permit limits waste we can landfill.
- Aging water / wastewater lines.
- Internal/external radio communication.
- Unmanned fire station delays fire response time.
- Fully utilizing existing systems and software.
- Inconsistent employee morale.

Opportunities

Future-focused conditions that can, if properly understood, be captured to obtain strategic advantage.

- New technology, products, and programs (both new to the market and us).
- Artificial Intelligence.
- Alternative revenue sources (TIRZ, Legacy Fund, grants, etc.).
- Partnering with other agencies, businesses, and the community.
- State funding of future water projects.

Threats

External events that, if unmitigated, can impair the organization's ability to realize strategic success.

- Changing laws and regulations.
- Global economic factors / Tariffs.
- Highly competitive labor market.
- Increasing population.
- Decline in public civility and engagement.
- Dependency on a diminishing single water supply.
- Severe weather.
- Lack of regional recycling depositories.
- Overweight trucks on city streets.
- Political pressure to not raise rates to offset inflation.

Key Performance Indicators, Citizen[1] & Employee[2] Surveys

	2021	2022	2023	2024	2025
A community where people feel safe.					
Major Crime Index (CY)	24.52	25.07	23.22	20.14	17.74
Major crime offenses (CY)	358	366	339	294	259
Calls for Police service (CY)	13,566	13,424	12,421	9,054	10,083
Calls for Animal Control Services (CY)	1,909	2,555	1,733	1,542	1,276
EMS city transfers	825	831	899	880	1,002
EMS average city response time (minutes)	na	na	na	3.65	3.74
Fire Department responses	459	522	530	432	420
Weed control letters	2,572	2,587	2,783	3,068	3,022
TCEQ Notice of Violations – Water Quality (CY)	0	3	4	1	0
Public Information Requests	100	117	149	225	77
Overall feeling of safety in City [1]	94.1%	93.1%	96.1%	90.7%	93.4%
Crime prevention [1]	91.6%	87.9%	87.0%	88.6%	91.4%
Animal Control enforcement [1]	70.7%	83.7%	83.1%	74.7%	80.1%
EMS response [1]	97.4%	97.8%	96.1%	97.9%	96.7%
City communications [1]	88.3%	88.4%	87.9%	85.7%	89.4%
Availability of information [1]	85.7%	87.9%	88.7%	86.9%	86.8%
Weed enforcement [1]	68.9%	75.4%	73.2%	66.7%	77.5%
A community where people love to live.					
Work Orders	4,012	6,206	5,910	5,146	5,177
Potholes repaired	575	570	600	575	531
Bulk flatbed loads to landfill	924	618	698	779	939
Dogs adopted, rescued, or returned (CY)	402	425	559	420	330
Employee Turnover (excluding retirements)	8.8%	11.8%	6.9%	11.2%	14.4%
New employee certifications/licenses	19	20	9	20	16
Recycled waste (tons)	na	48.7	47.6	38.0	41.7
Great place to live [1]	93.4%	90.9%	89.6%	88.6%	91.4%
Overall City services [1]	93.0%	92.2%	89.6%	90.3%	92.7%
Customer Service [1]	88.3%	88.4%	90.0%	91.6%	94.7%
Opportunity to provide public input [1]	78.8%	78.8%	84.8%	79.7%	79.5%
Employees actively engaged [2]	84.1%	84.3%	77.1%	76.2%	79.7%
Employees know expectations [2]	94.3%	93.0%	92.0%	87.7%	94.1%
Employees believe their opinion counts [2]	79.1%	81.3%	60.0%	57.5%	62.4%
Employees believe they have opportunity to grow [2]	89.1%	89.7%	80.3%	75.7%	81.2%
Employees have necessary equipment [2]	90.9%	91.6%	89.2%	90.4%	91.8%
A community where people have a future.					
Businesses encouraged to relocate or expand	3	1	1	1	5
Number of full-time jobs tied to AEDC incentives	111	6	58	8	156
Number of Building Permits	183	155	159	297	171
% wastewater reclaimed	51%	39%	46%	33%	49%
Sewer main stoppages	22	92	104	87	61
City Bond Rating	AA	AA	AA	AA	AA
% Debt Service to Total General Expenditures	5.9%	6.0%	7.0%	7.8%	7.4%
Debt per Capita (2022 increase due to CO paid with AEDC sales tax)	$849	$1,313	$1,257	$1,194	$1,147
Andrews is a great place to work [1]	68.0%	68.1%	80.1%	77.6%	86.1%

How are we going to get there?

Key Focus Area #1: A community where people feel safe.

1. **Strengthen public safety and emergency preparedness.**
   - 1.1.1 Support the Rape Crisis and Child Advocacy Center.
   - 1.1.2 Provide neighborhood police presence through officer take-home vehicle program.
   - 1.1.3 Enhance school zone safety with upgraded flashing signage.
   - 1.1.4 Upgrade fire department radios to improve communications and interagency interoperability.
   - 1.1.5 Improve the off-duty security process to increase police officer participation.
   - 1.1.6 Pursue grants and donations to improve public safety radio infrastructure.
   - 1.1.7 Improve EMS response and coverage by fully staffing 5-man shifts.

2. **Protect neighborhoods and public health.**
   - 1.2.1 Reduce the feral cat population through the Trap-Neuter-Vaccinate-Return program.
   - 1.2.2 Address dilapidated structures that pose health and safety risks.
   - 1.2.3 Initiate a program for replacing customer lead and copper water lines.
   - 1.2.4 Provide real-time fluoride analysis to ensure water quality.
   - 1.2.5 Expand drainage capacity south of PRMC and south of Kirby West.

3. **Promote accountable and transparent government.**
   - 1.3.1 Use multiple media outlets to inform and educate the public.
   - 1.3.2 Maintain professional best practices and recognitions (e.g., GFOA, GTOT, TPCA).
   - 1.3.3 Develop a data-driven Cost Recovery Policy to align fees with true costs and benefit levels.

Key Focus Area #2: A community where people love to live.

1. **Enhance community appearance and neighborhood pride.**
   - 2.1.1 Provide residents with a means to dispose of bulk waste through an alley sweep program.
   - 2.1.2 Encourage storefront improvements through the Building Façade program.
   - 2.1.3 Enhance the disc golf course with improved tee boxes, signage, and downloadable maps.
   - 2.1.4 Improve dog park aesthetics and usability through targeted landscaping improvements.
   - 2.1.5 Advance neighborhood pride and revitalization through the Love Where You Live initiative.

2. **Foster community engagement and responsive service.**
   - 2.2.1 Equip Police body cameras with translation features to enhance communications.
   - 2.2.2 Develop a tool to document and share critical citizen interactions with staff and Council.
   - 2.2.3 Measure resident satisfaction and identify opportunities to enhance City services.
   - 2.2.4 Update the Code of Ordinances to reflect community needs.

3. **Develop a skilled and service-oriented workforce.**
   - 2.3.1 Use employee surveys and reviews to promote feedback, engagement, and improvement.
   - 2.3.2 Sustain reliable services through proactive equipment replacement.
   - 2.3.3 Utilize Texas Workforce Commission grants to upgrade EMT certifications.

Key Focus Area #3: A community where people have a future.

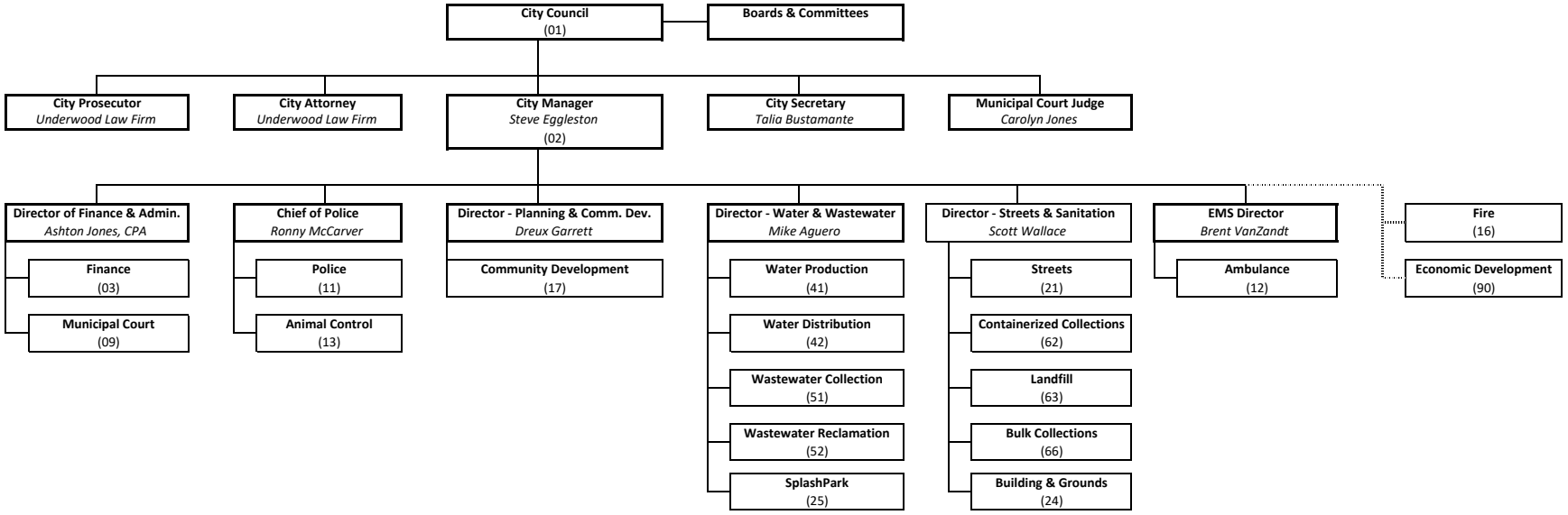
1. **Advance community priorities through economic development and advocacy.**
   - 3.1.1 Provide economic incentives to attract new businesses or grow existing businesses.
   - 3.1.2 Promote informed civic participation to advance community priorities.

2. **Invest in resilient infrastructure.**
   - 3.2.1 Proactively replace at least 1% of aging water and sewer lines annually.
   - 3.2.2 Maintain Loop 1910 and interior roads to ensure safe, reliable transportation.
   - 3.2.3 Expand water capacity to NW Andrews to support growth and service reliability.
   - 3.2.4 Drill a new water well to replace DCP #3 to maintain reliable supply.
   - 3.2.5 Address the Police Department's need for additional space.
   - 3.2.6 Engineer and apply for a TWDB low-interest loan to dredge the wastewater lagoons.
   - 3.2.7 Improve water pressure in SW Andrews by reducing dead-end lines.

3. **Pursue innovation and resource development.**
   - 3.3.1 Promote water conservation through rebate programs.
   - 3.3.2 Complete a pavement condition analysis to prioritize future road maintenance needs.
   - 3.3.3 Pursue Legacy Fund support to construct fire station locker rooms and shower facilities.
   - 3.3.4 Pursue grants and donations to expand EMS living quarters.
   - 3.3.5 Leverage AI to maximize resources and advance community priorities.

City of Andrews

Organization Chart



ELECTED OFFICIALS

Jason Harper	Mayor	Term Ends: May 2028
Stephanie Martin	Council Member	Term Ends May 2028
Jane Gomez	Council Member	Term Ends: May 2027
Jeff Hatfield	Council Member	Term Ends: May 2027
Sean Hughes	Council Member, Mayor Pro Tem	Term Ends: May 2028
Edward Saldivar	Council Member	Term Ends: May 2027

STAFF

Steve Eggleston	City Manager
Scott Wallace	Director of Streets & Sanitation
Ashton Jones	Director of Finance and Administration
Ronny McCarver	Chief of Police
Brent VanZandt	EMS Director
Mike Aguero	Director of Utilities
Dreux Garrett	Director of Planning & Development
Talia Bustamante	City Secretary
Carolyn Jones	Municipal Court Judge

COUNCIL APPOINTED BOARDS

BOARD OF CONSTRUCTION, ADJUSTMENTS & APPEALS

Troy Yarbrough	Term Ends: 12/31/27	Ernest Falcon	Term Ends: 12/31/26
Chad Tompkins	Term Ends: 12/31/27	Saul Flores	Term Ends: 12/31/26
Gene Bills	Term Ends: 12/31/26		
Open Position	Term Ends: 12/31/27		
Johnny Clevenger	Term Ends: 12/31/27		

ECONOMIC DEVELOPMENT BOARD

Elicia Sanchez	Term Ends: 09/30/27	Tommy Darland	Term Ends: 09/30/26
Mike Moore	Term Ends: 09/30/28	Eric Dominguez	Term Ends: 09/30/26
Adrian Gonzales	Term Ends: 09/30/28		

PLANNING & ZONING COMMISSION

Sonya Galvan(alt)	Term Ends: 12/31/26	Ryan Reich	Term Ends: 12/31/26
Yankton Wyatt	Term Ends: 12/31/27	Tim Yarbrough	Term Ends: 12/31/27
Rufus Williams	Term Ends: 12/31/27	Leonardo Flores	Term Ends: 12/31/26
Dwayne Dushane(alt)	Term Ends: 12/31/26		

HOTEL/MOTEL ADVISORY COMMITTEE

Andrea Warnke	Term Ends: 03/30/27	Mindy Wiggins	
Brennan Pruitt	Term Ends: 03/30/27	Steve Eggleston	
Dennis Rivera	Term Ends: 03/30/27	Ashton Jones	

LEGACY FUND BOARD

Jane Gomez**	Term Ends 06/30/27	Ricky Kidd	Term Ends: 06/30/27

ANDREWS COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

Edward Saldivar Term Ends 12/31/27

Fund Structure

Accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund, as shown in the annual budget, are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are maintained by the City:

GOVERNMENTAL FUND TYPES

General Fund (GF) – the general operating fund of the City. The General Fund accounts for the normal recurring operating activities of the City (i.e. public safety, fire services, municipal courts and general government) and is a major fund. Principally user fees, property, sales, and franchise taxes fund these activities. The City will maintain a fund balance in the GF equivalent to, at a minimum, twenty five percent (25%) of regular ongoing operating expenditures. For the purposes of this policy, current fiscal year's actual expenditures will exclude significant non-recurring items. As additional funds become available, they are used to meet general capital needs.

General Fund – Capital Improvements (GFCI) – receives revenues from interest earnings of the General Fund Capital Trust, and from budget savings and transfers from the General Fund. These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

General Fund – Capital Trust – established in 1986 to provide a continuing revenue source for general fund capital improvements. The maximum annual expenditure shall not exceed 4% of the fund. This is an appropriated fund.

Reliever Route Fund (RRF) – special revenue fund used to account for revenues restricted to the repayment of debt issued in 2011 for the construction and on-going maintenance of a reliever route and is a major fund. The fund receives revenues from a ¼% sales tax dedicated to the Andrews Reliever Route Corporation. The fund transfers monies to the Debt Service Fund for debt obligations and the General Fund for reliever route maintenance.

Loop 1910 Route Repair Fund – special revenue fund established in 2015 to provide greater visibility to a multi-million capital improvement project to repair the truck reliever route (Loop 1910) around the city. In 2015, the fund received revenues from the issuance of bonds and from transfers from the General Fund and Reliever Route Fund. The fund currently receives revenues from a ¼% sales tax dedicated to the Andrews Reliever Route Corporation. The fund transfers monies to the Debt Service Fund for the repayment of debt.

Debt Service Fund – established in 2012 as a major fund to account for the payment of long-term principal and interest, as well as the accumulation of money from the Reliever Route Construction Fund, the Loop 1910 Repair Fund and the Utility Fund for the repayment of debt payable installments. The City will maintain a minimum level of fund balance equal to debt service payments due within the next 12 months.

American Rescue Plan Fund-established in 2021 to account for the revenue from the federal government in response to COVID-19 and the transfers to other funds for qualifying expenditures.

ENTERPRISE FUND TYPES

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Utility Fund (UF) – or Water & Sewer Fund, provides for water and sewer services through customer charges. No tax revenues are used to provide water and sewer services. The fund targets a balance between three and six months of

operating expenses. As additional funds become available, they are used to meet general capital needs. The City strives to maintain a fund balance in the UF equivalent to, at a minimum, twenty five percent (25%) of regular ongoing operating expenditures. For the purposes of this policy, current fiscal year's actual expenditures will exclude significant non-recurring items and depreciation expense.

Utility Fund – Capital Improvements (UFCI) – contains funds for water and sewer capital needs, including the replacement of worn out equipment. Major funding sources for this account are depreciation reserves, interest earnings and transfers from Utility Fund net operating balances. The City will maintain a fund balance in the UFCI to, at a minimum, the outstanding balance of incomplete projects budgeted to be paid out of the Utility Capital Fund in the current year For the purposes of this calculation, any projects to be financed by new debt will be excluded.

Sanitation Fund (SF) – provides for sanitation collection and landfill services through customer charges. The fund targets a balance between three and six months of operating expenses. As additional funds become available, they are used to meet general capital needs. The City strives to maintain a fund balance in the SF equivalent to, at a minimum, twenty five percent (25%) of regular ongoing operating expenditures. For the purposes of this policy, current fiscal year's actual expenditures will exclude significant non-recurring items and depreciation expense. Fund balance must also include a reserve equal to anticipated landfill closure and post-closure expenses.

Sanitation Fund – Capital Improvement (SFCI) – contains funds for sanitation and landfill capital needs, including the replacement of worn out equipment. Major funding sources for this account are depreciation reserves, interest earnings and transfers from Sanitation Fund net operating balances. The City will maintain a fund balance in the SFCI to, at a minimum, the outstanding balance of incomplete projects budgeted to be paid out of the Sanitation Capital Fund in the current year and the reserve for anticipated landfill closure and post-closure expenses. For the purposes of this calculation, any projects to be financed by new debt will be excluded.

COMPONENT UNITS

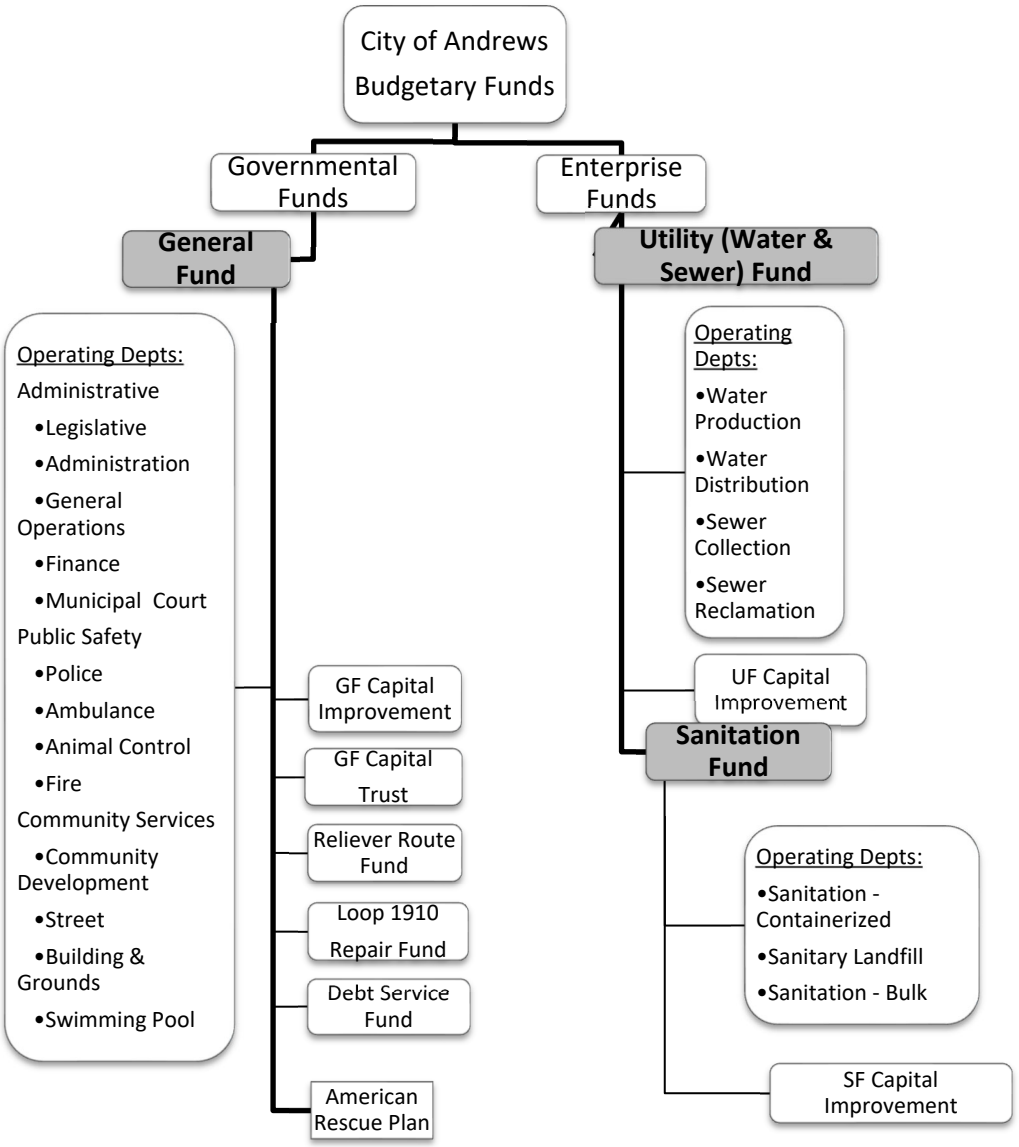
Component units are legally separate organizations that must be included in the financial report of the primary government. The City has three component units, Andrews Economic Development Corporation (AEDC) and Andrews Reliever Route Corporation (ARRC).

Andrews Economic Development Corporation (AEDC) - incorporated in 2005 as a 501(C)(3) corporation under Section 4A of Article 5190.6 TX Rev. Statute Ann. for economic development, promotes and develops industrial and manufacturing enterprises in order to eliminate unemployment and underemployment and promote the public welfare for the City of Andrews. Funding is from a sales tax for economic development collected by the State of Texas and remitted to the City.

Andrews Reliever Route Corporation (ARRC) - incorporated in 2011 as a non-profit development corporation under the Chapter 505 of the Local Government Code (Type B Corporation). The purpose of the Corporation is to pay the costs of constructing, improving, maintaining and operating a Relief Highway route around and outside the boundaries of the City to promote new or expanded business development, including related drainage, striping, signalization and site improvements, and including the payment of principal of, interest on and other costs relating to any bonds, notes or other obligations issued by said corporation to support the Relief Highway project.

Tax Incremental Reinvestment Zone #3 (TIRZ) - created in 2023, the City of Andrews, Andrews County, and the Andrews County Hospital District are all participating entities in the TIRZ. When the TIRZ was created in December 2023, a calculation was made totaling all the participating entities' ad valorem tax for the properties within the zone. This amount is commonly referred to as the TIRZ's "base tax value." As properties in the zone develop and increase in value, property taxes collected over and above that "base tax value" number go directly into the TIRZ fund. Those TIRZ property taxes can only be used within the TIRZ, and can be used for infrastructure, streetscaping, or practically any type of public enhancements to the zone.

Fund Structure



Basis of Budgeting

All governmental type funds are accounted for and budgeted (with limited exceptions) on the modified accrual basis of accounting, using the current financial resources measurement focus. This basis is consistent with generally accepted accounting principles (GAAP) and generally recognizes revenues when they are measurable and available and expenditures when the related liability is incurred. A more detailed description of this basis of accounting may be found in the next section entitled Fiscal Principles & Policies.

Exceptions to the modified accrual basis for budgetary purposes are listed below:

- Interfund charges are recorded as revenue (budget) as opposed to being treated as adjustments to revenue (GAAP).
- Changes in fair value of investments are not considered (budget) as opposed to being treated as adjustments to revenue (GAAP).
- The budget document record unpaid vacation and sick pay included in the GAAP financial statements.
- The budget for projects is based on project length and does not conform to fiscal year (GAAP).
- Debt service principal payments are recorded as an expense (budget) rather than a reduction in liability (GAAP).
- The budget document does not include various special revenue funds incorporated into the GAAP financial statements.

Financial statements for Enterprise Funds, i.e., the Utility and Sanitation Funds, are prepared on an accrual basis of accounting using a flow of economic resources measurement focus, consistent with generally accepted accounting principles (GAAP). The accrual basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses are recognized in the period incurred, if measurable. Budgets for the Enterprise funds are prepared on the same basis, with the following minor exceptions:

- Capital outlay is budgeted as an expenditure in the year of purchase (budget) verses recording as an asset (GAAP).
- The budget document does not record unpaid vacation and sick pay included in the GAAP financial statements.
- Grants received for construction of assets are shown as revenues (budget) and not as capital contributions (GAAP).

Fiscal Principles & Policies

The Fiscal Policies of the City of Andrews have been established by the City Council over the years that have elapsed since the Andrews Home Rule Charter was adopted in 1959. Because these principles and policies are the foundation of the financial approach of the City, they are included with this Budget.

FINANCIAL PLANNING

Balanced Budget – The City shall annually adopt a balanced budget for each fund where current resources (current revenues plus undesignated fund balances) are equal to, or exceed, current expenditures. In the event a budget deviates from being presented as balanced, full disclosure and City Council approval will be required including the factors affecting the budget such as economic factors or emergency capital expenditures.

Long-Range Planning – Concurrent with the annual budget process, a five-year (5) long-range financial plan is prepared to forecast fund balances using projected capital investments and conservative assumptions regarding interest earnings and future operating budgets. The Long-Range Financial Plan enables the City Council and city management to focus on the "big picture" while meeting annual needs through the pay-as-you-go financial approach.

Asset Inventory – Fixed assets include equipment, computers, furniture and vehicles. Once purchased, all capital items are maintained in the physical inventory until disposed. All vehicles are maintained for maximum life and used through each department's fleet management and maintenance programs.

CONTROLS

Internal Controls – In developing and maintaining the City's accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

Budgetary Controls – The City Charter provides that the City Council shall adopt the annual budget prepared by the City Manager. This budget is reviewed by the City Council and is formally adopted by the passage of a budget ordinance. The City Manager is authorized to transfer budgeted amounts between the line items and departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Budgetary control has been established at the individual fund level. Financial reports are produced showing budget and actual expenditures by line item, and are distributed monthly to City departmental management. Individual line items are reviewed and analyzed for budgetary compliance. Personnel expenditures are monitored and controlled at a position level and capital expenditures are monitored and controlled by project. Revenue budgets are reviewed monthly.

Independent Audit – State statutes and the City Charter require an annual audit by independent certified public accountants.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements

Fiscal Principles & Policies

The City's accounting records for general governmental operations are prepared using a current *financial resources measurement focus* and *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. In the case of property and sales taxes, available means due within the current period and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Grant revenues are considered to be available if they are to be received within one year. Expenditures are generally recorded when a liability is incurred. However, expenditures related to general long term debt, compensated absences, and claims and judgments are recorded only when payment is due.

The government-wide statements and fund financial statements for proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled water and sewer services which are accrued. Expenses are recognized at the time the liability is incurred.

REVENUE

Revenue Diversification – The City shall maintain a broad revenue base to distribute the revenue burden equitably to minimize the risk exposure of unforeseen down turns in any one revenue stream supporting the City budget. Revenues for the City fall in two broad categories – taxes and user fees.

Taxes – In general, taxes should be used to pay for those services that provide a benefit to everyone. Services funded by tax revenues include police, fire protection, streets and parks.

User Fees – When the recipient of services can be identified and the amount of service measured, a user fee should cover the cost of the service. Services that are paid for with user fees include water, wastewater, sanitation, and permits. The City will periodically review its fee structure to insure that revenue collections are adequate to meet corresponding expenditures (cost of service concept) and in line with similar-sized neighboring cities.

One-Time Revenues – The City shall limit the use of one-time revenues for operating expenses due to the disruptive effects on services that may occur due to the non-recurrence of these resources. Such one-time revenue sources shall be solely utilized for the purchase of one-time expenditures, such as capital items or short-term contractual obligations that are less than 12 months.

APPROPRIATIONS

Appropriations shall be sufficient to provide quality services at reasonable cost and within available financial resources.

Operating Expenses – The City shall budget operating expenditures with consideration to historical costs, new expenses and new programs. All personnel requests must show justification that they will either meet new program purposes or maintain/enhance service delivery. The City Manager shall approve all additional positions requested. Benefits shall be projected using the rate changes by the Texas Municipal Retirement System, Texas Municipal League, Blue Cross Blue Shield, and the Internal Revenue Service. Modifications and adjustments will be made as necessary in order to ensure a balanced budget is achieved.

Capital – The City Manager will work with Departmental Directors to develop a capital budget which meets the ongoing needs and sustainability of the City. Capital assets include property, plant, equipment, and infrastructure needs that cost more than $2,000 and have a useful life of more than one year. Any related operating and maintenance costs will be

considered in the operating expense budget. The City maintains a pay-as-you-go philosophy regarding capital expenditures.

UNUSED BUDGETED FUNDS

The City Council has believed that the proper use for unused budgeted funds or windfall revenues (e.g. grant monies, unusually good water sales, etc.) is to increase efficiency through better methods and equipment or through reserves that provide interest revenue to keep taxes and fees low. It is not advisable to create new expenses that do not have a stable source of funding.

INVESTMENTS

It is the policy of the City that after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risks of investments, all available funds shall be invested in conformance with these legal and administrative guidelines to obtain a market rate of return. The City is required under the Public Funds Investment Act (Chapter 2256 of the Texas Government Code) to adopt a formal written Investment Policy for the investment of public funds. A full copy of the City's Investment Policy can be found at https://cms5.revize.com/revize/andrewstxnew/finance_and_administrative_services/investment_policy.php

PURCHASING

It is the policy of the City to assure fair and competitive access by responsible vendors/contractors to the purchasing requirements of the City and to conduct business activities in such a manner as to foster public confidence in the integrity of the City of Andrews. The City of adheres to all State of Texas laws and regulations as set forth in the State of Texas Local Government Code ("LGC").

FUND BALANCE / RESERVE POLICY

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing. A full copy of the City's Fund Balance / Reserve Policy can be found at https://cms5.revize.com/revize/andrewstxnew/finance_and_administrative_services/financial_transparency/traditional_financial_information.php

GRANT MANAGEMENT POLICY

Grants will be sought to supplement existing programs, which support the city's plans and goals and objectives. Grants that require a local match will be carefully considered before each application is submitted. The City Manager will be consulted and the Finance Department will be given a copy to review before the application is submitted. Grants that are funded to the city as a cost reimbursement grant will be analyzed to determine if cash flow needs can be met. The grant accounting and financial reporting will be done by the Finance Department.

The City will comply with the Common Rule, an attachment to Office of Management and Budget (OMB) Circular A-102, which sets forth uniform requirements for grants to local governments. This requires the city's financial management system to meet certain standards for financial reporting, accounting records, internal control, budgeting, allowable costs, documentation, and cash management. In addition, expenditures of federal grants and

costs claimed for reimbursement or used for matching, must be in compliance with OMB Circular A-87, Cost Principles for State and Local Governments

DEBT MANAGEMENT POLICY

The City Charter of the City of Andrews, Texas, *provides that the total debt of the City shall not exceed that provided by state law*. Under the provision of State law (Article XI, Section 5, of the State of Texas Constitution), the maximum tax rate is limited to $2.50 per $100 assessed valuation.

The City will strive to maintain the highest bond rating possible. The City's goal is an "AA" for General Obligation debt and a rating of "A1" for any future enterprise fund debt. The City will maintain good communications with bond rating agencies regarding its financial condition. The City will allow a policy of full disclosure on every financial report and borrowing prospectus. The City will strive to limit general obligation annual debt service requirements to 20% of general governmental expenditures. Debt issues, supported by enterprise funds or utility revenues shall maintain debt coverage at a minimum of 1.25 times. Debt limits may be exceeded if a new or additional revenue source is utilized (e.g. sales & use tax).

Long-term debt shall not be used for operating purposes. The life of bonds shall not exceed the useful life of the projects. Complex derivative-based strategies such as swaps are not authorized.

At least once a year, the City shall review its outstanding debt for the purpose of determining if the financial marketplace will afford the City the opportunity to refund and issue and lessen its debt service costs. In order to consider the possible refunding of an issue, a Present Value savings of three percent over the life of the respective issue, at a minimum, must be attained. The City will annually review all debt issues for arbitrage rebate filing and compliance requirements.

FINANCIAL REPORTING

GFOA Distinguished Budget Award – The City will annually submit the Operating Budget to the Government Finance Officers Association of America's (GFOA) Distinguished Budget Award Program. The budget document will address comments and suggestions by the GFOA review to continuously improve the quality and usefulness of the budget document.

GFOA Certificate of Achievement for Excellence in Financial Reporting – The City will annually submit the annual comprehensive financial report (ACFR) to the Government Finance Officers Association of America's (GFOA) Achievement for Excellence in Financial Reporting Program. The ACFR will address comments and suggestions by the GFOA review to continuously improve the quality and usefulness of the annual report document.

Budget Process

The City Charter establishes the fiscal year, which begins October 1 and ends September 30. To have an adopted budget in place by October 1 each year, the budget process must begin months before the end of the fiscal year.

DRAFTING THE BUDGET

In April, Department Directors receive budget forms and directions from the Finance Department. These packets contain historical expenditure amounts, current expenditure and budget amounts, and estimated amounts for the upcoming budget year. The City Manager establishes parameters for the upcoming year and provides programmatic direction to the directors for preparing their operating and capital budgets.

While the Department Directors are preparing their budget requests, the Director of Finance calculates personnel costs and revenue projections for the new budget year. Revenue projections are derived from trend analyses, economic outlook, and discussions with appropriate staff and other governmental agencies. Revenue projections are used to set targets for department expenditures.

This data combined with the Department requests form a preliminary or "first draft" budget which the Department Directors review with the City Manager and Director of Finance. These meetings are held in May and help the City Manager formulate priorities for the proposed budget.

STRATEGIC PLANNING

A Strategic Goal Setting session is conducted in June with the City Council and City management to develop priorities for the upcoming year and for the long-term. This meeting is open to the public and is posted per open meetings law.

CITY MANAGER'S PROPOSED BUDGET

Once the Council goals have been established, the budget reviews are completed, and any necessary revisions made, the result becomes the City Manager's proposed budget. The City Manager's proposed budget is filed with the City Secretary and posted on the City's website in August.

PUBLIC HEARINGS

State law and the City Charter require that a public hearing on the proposed budget be held before the Council votes on its adoption. At least ten days prior to the public hearing, a minimum of ten copies of the proposed budget are made available in the City Manager's office for distribution to interested persons. A notice of the public hearing is published in the local newspaper, and the hearing is held during a regular City Council meeting. This hearing provides an opportunity for citizens to express their ideas and opinions about the budget to their elected officials.

Budget Process

BUDGET ADOPTION

After the public hearing, the City Council votes on the adoption of the budget. If the budget is not accepted and formally approved by the Council before the first day of October, the budget submitted by the City Manager shall be deemed to have been finally adopted by the Council until such time as the Council adopts the budget.

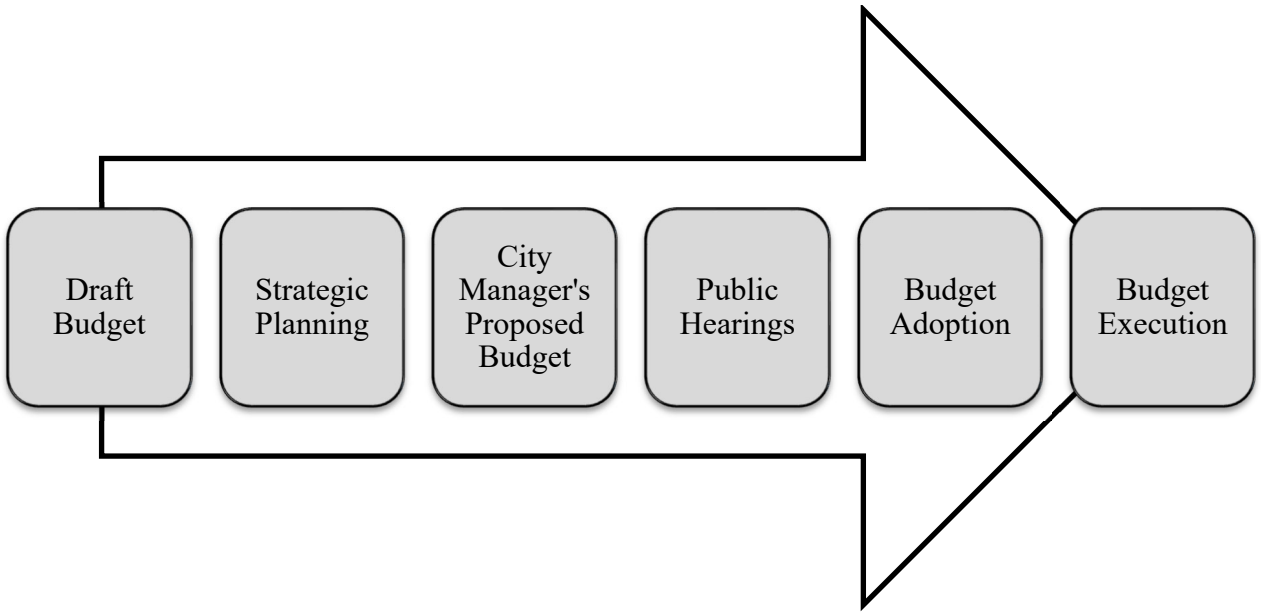
TAX LEVY

In accordance with the laws of Texas, City Council passes the tax levy ordinance as soon as possible after the tax roll is completed. The Council also holds posted public hearings regarding the property tax rate and sets the rate as prescribed by the State Property Tax Code.

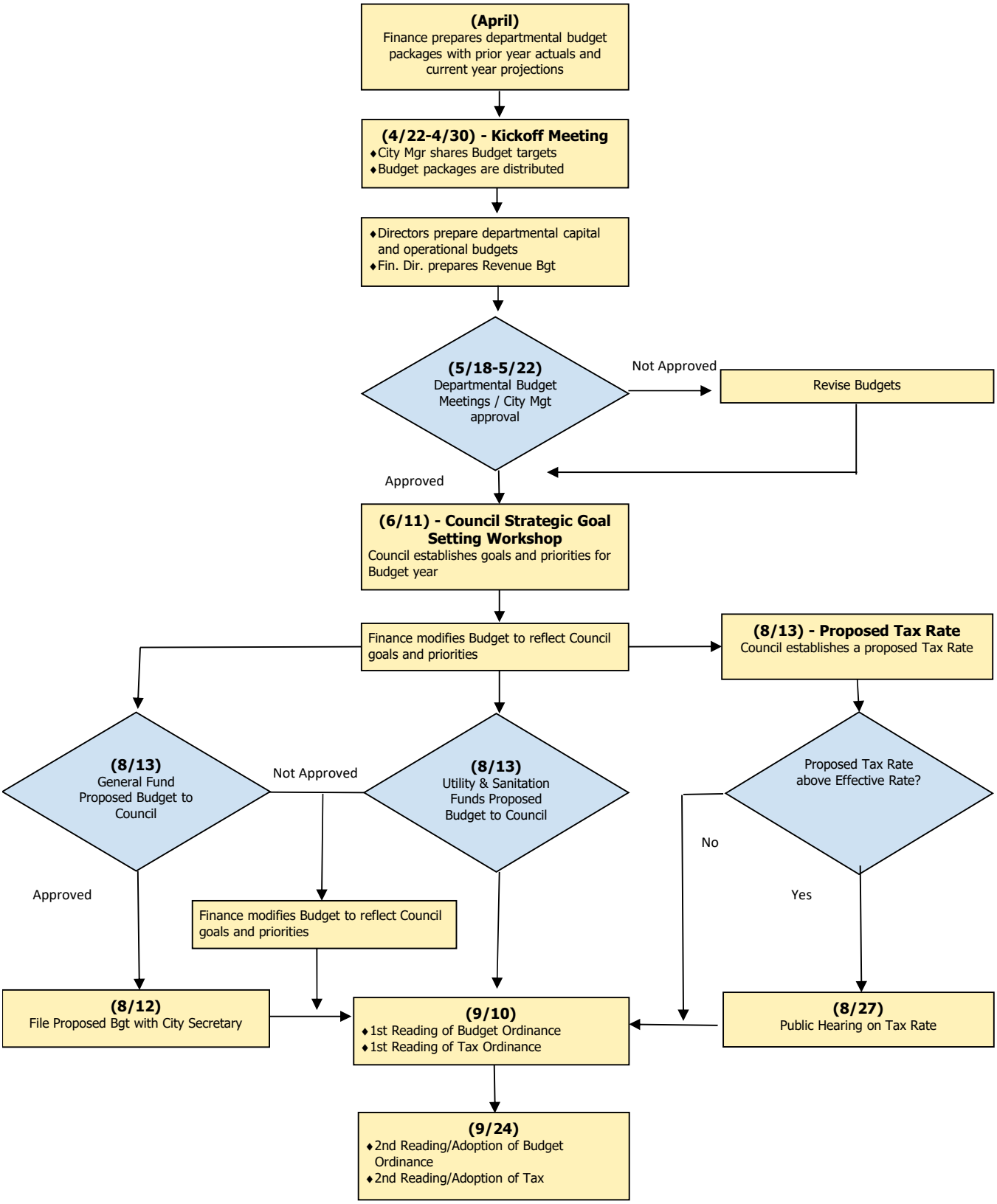
BUDGET AMENDMENTS

The Council may amend the budget as provided by law for purposes of authorizing emergency expenditures for public purposes. No obligation shall be incurred or any expenditure made except in conformity with the budget or action of the Council.

The City Manager may, within the policies adopted within the budget and consistent with the City Charter, authorize transfers between budget line items. Upon written recommendations of the City Manager, the Council may transfer any unencumbered appropriated balance or portion thereof from one office, department, or agency to another at any time, or transfer any appropriation balance from one expenditure account to another within a single office, department, or agency of the City.



Budget Process



Budget Process
Calendar
2026-27 Budget Year

APRIL

13-22 Finance Dept. prepares historical & projected financials by account to assist Directors prepare their budgets.

22-30 **MID-YEAR FINANCIAL REVIEWS / BUDGET KICKOFF MEETING** – meetings with Directors to identify budget anomalies, status of projects, and to communicate Budget parameters & preparation instructions.

MAY

11-15 Finance Dept. prepares revenue budget projections.

18-22 **DEPARTMENTAL MEETINGS** – meetings to review proposed Operating & Capital Budgets & personnel.

JUNE

11 **STRATEGIC GOAL SETTING** – public meeting with Council to develop short and long-term priorities.

1-30 Finance Dept. updates Budget schedules based upon Departmental Review meetings and Goal Setting.

JULY

9 **COUNCIL ADOPTS FY2027 WORK PLAN STRATEGIC INITIATIVES**

16 **EMS BUDGET PRESENTATION TO ANDREWS COUNTY HOSPITAL BOARD**

13-25 Receipt of Certified Tax Roll and effective tax rate from Chief Appraiser (Must be received by July 25th)

AUGUST

12 File Preliminary Budget at City Secretary's office for public review at least 30 days before the Council adopts the tax rate and 15 days before the Public Hearing on the Budget.

13 **BUDGET PRESENTATION TO CITY COUNCIL**
COUNCIL SETS PROPOSED TAX RATE

14 Post and publish Public Hearing Notice on Budget in paper 10-30 days prior to Public Hearing on Budget. Post and publish Public Hearing Notice on Tax Rate in paper at least 7 days before Public Hearing meeting. Post Public Notice on front page of City website at least 7 days before Public Hearing on tax rate and 7 days before vote on tax rate.

27 **HOTEL OCCUPANCY TAX FUND BUDGET PRESENTATION TO CITY COUNCIL**
PRESENTATION AND APPROVAL OF AEDC & ARRC BUDGETS
PUBLIC HEARING on BUDGET at least 15 days after being filed with City Secretary
PUBLIC HEARING on TAX RATE (if applicable)

SEPTEMBER

10 **ADOPTION OF BUDGET ORDINANCE** (1st Reading)
ADOPTION of TAX RATE ORDINANCE (1st Reading); If applicable, Council approves the ratification of that portion of the tax rate which will raise more property tax revenue than the prior year.

24 **ADOPTION OF BUDGET ORDINANCE** (2nd Reading)
ADOPTION of TAX RATE ORDINANCE (2nd Reading)
Approval of **LONG-RANGE FINANCIAL PLAN RESOLUTION**

25 File approved Budget with City Secretary.

Financial Overview

2026-27 Proposed Budget

	Governmental Funds			
	General Fund	Reliever Route [1]	EMS [2]	Total
Operating Revenue	$ 10,006,535	$ 1,067,900	$ 2,703,777	13,778,212
Prior year fund balance carryover	-	410,329	290,196	700,525
Operating Expenditures	(9,070,495)	(106,043)	(2,703,777)	(11,880,315)
Large Operating Projects	(630,000)	(400,000)	-	(1,030,000)
Debt Obligation	-	(765,183)	-	(765,183)
Balanced Budget calculation	306,039			
Capital Revenue	371,963	-	20,000	391,963
Reserve for Asset Replacement	-	-	119,691	119,691
Capital Expenditures	(653,523)	(6,000)	(25,000)	(684,523)
Change in Fund Balance	24,480			
Projected Fund Balance 09.30.27	14,158,814	201,003	404,887	14,764,703
Targeted Minumum Fund Balance [3]	10,638,722	63,765	404,887	11,107,375

	Enterprise Funds	
	Utility Fund	Sanitation Fund
Operating Revenues	$ 5,702,419	$ 2,449,136
Other Sources	392,900 [4]	-
Operating Expenditures	(6,014,136)	(2,386,551)
Balanced Budget calculation	81,183	62,585
Est. C-I-P Fund Balance 10.01.26	923,687	1,950,955
Capital Revenue	11,562,138	445,832
Capital Expenditures	(11,628,238)	(440,000)
Proj. C-I-P Fund Balance 09.30.27	857,587	1,956,787
Proj. Operating Fund Balance 09.30.27	6,709,987	1,503,712
Proj. Total Fund Balance 09.30.27	7,567,574	3,460,499
Targeted Minumum Total Fund Balance [3]	2,966,313	2,459,063

[1] The Reliever Route Fund and Loop 1910 Fund are Special Revenue Funds financed by dedicated sales tax

[2] The EMS Fund is a Special Revenue Fund financed by the Andrews County Hospital District

[3] Minimum reserve targets per the City's Fund Balance and Reserve Policy

[4] Debt obligation to be paid by Andrews Economic Development Corporation sales tax receipts

Summary of Fund Activity

Four Year Comparison

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
General Fund Capital Budget					
Fund Balance, Beginning of Year	156,430	938,607	1,173,528	1,173,528	714,270
Revenues (Source of Funds)	$ 2,320,079	$ 2,563,891	$ 4,604,135	$ 4,356,595	$ 1,917,963
Expenditures (Use of Funds)	(1,017,400)	(1,556,041)	(4,815,853)	(4,815,853)	(1,689,523)
Change in Fund Balance	1,302,679	1,007,850	(211,718)	(459,258)	228,440
+/- Change in Assets / Liabilities	(520,502)	(772,929)	-	-	-
Fund Balance, End of Year	$ 938,607	$ 1,173,528	$ 961,810	$ 714,270	$ 942,710
Utility Fund Capital Budget					
Revenues (Source of Funds)	$ 4,260,779	$ 1,327,423	$ 2,436,208	$ 2,456,208	$ 11,562,138
Expenditures (Use of Funds)	(5,405,691)	(1,683,620)	(3,481,825)	(3,481,825)	(11,628,238)
Est. Source/(Use) of Fund Balance	(1,144,911)	(356,197)	390,810	(1,025,617)	(66,100)
+/- Change in Assets / Liabilities	2,367,896		-	-	-
Fund Balance, Beginning of Year	1,082,517	2,305,502	1,819,625	1,949,304	923,687
Fund Balance, End of Year	$ 2,305,502	$ 1,949,304	$ 2,210,435	$ 923,687	$ 857,587
Sanitation Fund Capital Budget					
Revenues (Source of Funds)	$ 608,582	$ 912,638	$ 479,916	$ 458,266	$ 445,832
Expenditures (Use of Funds)	(838,497)	(201,488)	(918,900)	(918,900)	(440,000)
Est. Source/(Use) of Fund Balance	(229,915)	711,150	(320,424)	(460,634)	5,832
+/- Change in Assets / Liabilities	1,784,658		-	-	-
Fund Balance, Beginning of Year	145,696	1,700,439	2,615,854	2,411,589	1,950,955
Fund Balance, End of Year	$ 1,700,439	$ 2,411,589	$ 2,295,430	$ 1,950,955	$ 1,956,787

Resource & Expenditure Summary

Four Year Comparison

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
REVENUES & OTHER RESOURCES					
General Fund	$ 12,662,060	$ 12,857,009	$ 13,692,461	$ 14,352,742	$ 12,710,312
Utility Fund	5,651,361	5,850,399	5,961,876	6,078,245	6,095,319
Sanitation Fund	2,250,737	2,509,211	2,356,300	2,517,722	2,449,136
Total Operating Resources	$ 20,564,159	$ 21,216,618	$ 22,010,637	$ 22,948,709	$ 21,254,767
General Capital Improvement	142,384	30,273	1,402,474	1,137,795	30,120
General Capital Trust	348,007	445,437	398,861	380,000	341,843
Reliever Route (1)	877,139	847,920	717,900	853,920	755,400
Loop 1910 Repair (3)	313,367	312,379	312,500	314,100	312,500
Utility Capital Improvement	4,260,779	601,550	2,436,208	2,456,208	11,562,138
Sanitation Capital Improvement	226,133	912,638	462,436	440,786	445,832
Total Resources	$ 26,731,968	$ 24,366,815	$ 27,741,016	$ 28,531,518	$ 34,702,600
EXPENDITURES & OTHER USES					
General Fund	11,286,213	12,236,154	12,109,343	12,172,514	11,774,272
Utility Fund	5,468,667	5,509,551	5,550,976	5,693,045	6,014,136
Sanitation Fund	2,426,990	2,177,591	2,355,152	2,410,753	2,386,551
Total Operating Expenditures	$ 19,181,870	$ 19,923,297	$ 20,015,471	$ 20,276,313	$ 20,174,959
General Capital Improvement	1,017,400	1,556,041	4,815,853	4,815,853	1,283,523
Reliever Route Maintenance (1)	82,858	79,908	106,343	106,343	106,043
Debt Service (1),(2)&(3)	734,643	739,140	765,535	765,535	765,183
Utility Capital Improvement	5,405,691	1,683,620	3,481,825	3,481,825	11,628,238
Sanitation Capital Improvement	838,497	201,488	918,900	918,900	440,000
Total Expenditures	$ 27,260,958	$ 24,183,494	$ 30,103,927	$ 30,364,769	$ 34,397,946

Inter-Fund and Intra-Fund transfers are not included in figures above.

(1) In May 2011, the citizens of the City of Andrews approved a 1/4% sales tax dedicated to the construction and maintenance of a truck reliever route around the City. Funds are used exclusively for debt payment related to the reliever route and ongoing repair and maintenance of the route.

(2) In 2011, the City Council approved a project to construct a truck reliever route around the City for an estimated cost of $12.6 million. The source of funds for the project included a $7.0 million Certificate of Obligation approved by the Council in October, 2011, a $2.5 million transfer from the General Fund, and a $3.0 million contribution from Andrews County.

(3) In 2015, the City Council approved a project to repair the truck reliever route for an estimated cost of $13.1 million. The source of funds for the project included a $8.0 million Certificate of Obligation approved by the Council in February, 2015, a $4.0 million transfer from the General Fund, and a $1.0 million transfer from the Releiver Route Fund.

Consolidated Funds Summary

2026-27 Budget

General Fund	Operating	Capital	Trust	EMS	Reliever Rte	Loop Repair	Total
REVENUES & OTHER SOURCES							
Taxes	8,492,061				750,400	312,100	9,554,561
Licenses, Permits and Fees	240,400						240,400
Charges for Services - SplashPark	58,500						58,500
Charges for Services - Water							
Charges for Services - Wastewater							
Charges for Services - Sanitiation							
Fines and Court Costs	260,300						260,300
Interest and Miscellaneous	135,000	30,000	341,843	20,000	5,000	400	532,243
Intergovernmental	22,000			2,703,777			2,725,777
Intragovernmental-Shared Services	798,273						798,273
Rental Income		120					120
Reserve for Asset Replacement							
Sale of Assets							
TOTAL REVENUES (Sources)	10,006,535	30,120	341,843	2,723,777	755,400	312,500	14,170,175
EXPENDITURES							
Personnel Services	(6,246,948)			(2,338,541)	(31,043)		(8,616,533)
Operating Expense	(2,823,547)			(245,545)	(75,000)	(300)	(3,144,392)
Depreciation Expense				(119,691)			(119,691)
Landfill Closure Costs							
Capital Expenditures		(1,283,523)		(25,000)	(406,000)		(1,714,523)
Debt Service					(452,783)	(312,100)	(764,883)
TOTAL EXPENDITURES (Uses)	(9,070,495)	(1,283,523)		(2,728,777)	(964,826)	(312,400)	(14,360,021)
TOTAL EXCESS (DEFICIENCY)	936,039	(1,253,403)	341,843	(5,000)	(209,426)	100	(189,846)
+ Depreciation Expense (non-cash)				119,691			119,691
Transfer (to)/from Other Funds	(1,140,000)	1,140,000					
Est. Source / (Use) of Cash Balance	(203,961)	(113,403)	341,843	114,691	(209,426)	100	(70,155)
Est. Cash Balance on Hand, 9/30/26	3,653,107	714,270	9,766,957	290,196	354,071	56,258	14,834,858
Est. Cash Balance on Hand, 9/30/27	3,449,146	600,867	10,108,800	404,887	144,645	56,358	14,764,703

Note:

A Summary of Sources and Uses for the prior 2 years actual, the estimated current year actual, and the proposed budget year are provided by Fund in each Fund's respective Budget section.

Consolidated Funds Summary

2026-27 Budget

Utility Fund

	Operating	Capital	Total
REVENUES & OTHER FIN. SOURCES			
Taxes			
Licenses, Permits and Fees		10,000	10,000
Charges for Services - SplashPark			
Charges for Services - Water	4,100,375		4,100,375
Charges for Services - Wastewater	1,092,000		1,092,000
Charges for Services - Sanitiation			
Fines and Court Costs			
Interest and Miscellaneous	902,944	45,000	947,944
Intergovernmental		300,000	300,000
Intragovernmental - Shared Services			
Rental Income			
Reserve for Asset Replacement		1,607,138	1,607,138
Sale of Assets		9,600,000	9,600,000
TOTAL REVENUES (Sources)	6,095,319	11,562,138	17,657,457
EXPENDITURES			
Personnel Services	(1,199,894)		(1,199,894)
Operating Expense	(2,814,205)		(2,814,205)
Depreciation Expense	(1,607,138)		(1,607,138)
Landfill Closure Costs			
Capital Expenditures		(11,628,238)	(11,628,238)
Debt Service	(392,900)		(392,900)
TOTAL EXPENDITURES (Uses)	(6,014,136)	(11,628,238)	(17,642,374)
TOTAL EXCESS (DEFICIENCY)	81,183	(66,100)	15,083
+ Depreciation Expense (non-cash)	1,607,138	(1,607,138)	
Transfer (to)/from Other Funds			
Est. Source / (Use) of Cash Balance	1,688,321	(1,673,238)	15,083
Est. Cash Balance on Hand, 9/30/26	5,021,666	923,687	5,945,353
Est. Cash Balance on Hand, 9/30/27	6,709,987	(749,551)	5,960,436

Consolidated Funds Summary

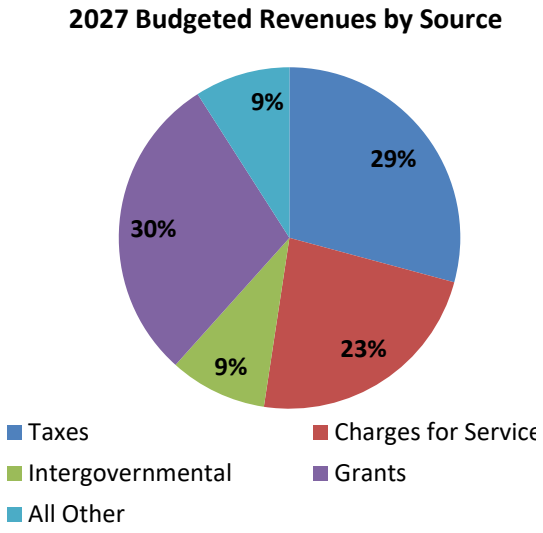
2026-27 Budget

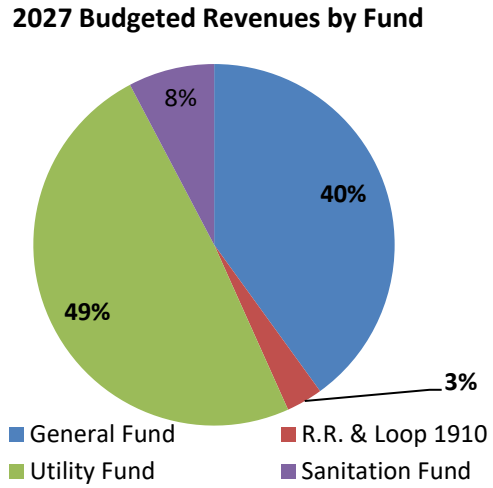
Sanitation Fund	Operating	Capital	Total	All Funds TOTAL
REVENUES & OTHER FIN. SOURCES				
Taxes				9,554,561
Licenses, Permits and Fees				250,400
Charges for Services - SplashPark				58,500
Charges for Services - Water				4,100,375
Charges for Services - Wastewater				1,092,000
Charges for Services - Sanitiation	2,409,136		2,409,136	2,409,136
Fines and Court Costs				260,300
Interest and Miscellaneous	40,000	75,000	115,000	1,595,188
Intergovernmental				3,025,777
Intragovernmental - Shared Services				798,273
Rental Income				120
Reserve for Asset Replacement		370,832	370,832	1,977,970
Sale of Assets				9,600,000
TOTAL REVENUES (Sources)	2,449,136	445,832	2,894,968	34,722,600
EXPENDITURES				
Personal Services	(932,694)		(932,694)	(10,749,120)
Operating Expense	(1,037,025.0)		(1,037,025)	(6,995,621)
Depreciation Expense	(370,832)		(370,832)	(2,097,661)
Landfill Closure Costs	(46,000)		(46,000)	(46,000)
Capital Expenditures		(440,000)	(440,000)	(13,782,761)
Debt Service				(1,157,783)
TOTAL EXPENDITURES (Uses)	(2,386,551)	(440,000)	(2,826,551)	(34,828,946)
TOTAL EXCESS (DEFICIENCY)	62,585	5,832	68,417	(106,346)
+ Depr Exp & LF Closure (non-cash)	416,832	(370,832)	46,000	165,691
Transfer (to)/from Other Funds				
Est. Source / (Use) of Cash Balance	479,417	(365,000)	114,417	59,345
Est. Cash Balance on Hand, 9/30/26	1,441,126	1,950,955	3,392,082	24,172,294
Est. Cash Balance on Hand, 9/30/27	1,920,544	1,585,955	3,506,499	24,231,639

Revenues and Other Resources

Four Year Comparison

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
By Source:					
Taxes	$ 9,649,165	$ 9,763,629	$ 9,104,527	$ 9,834,209	$ 9,554,561
Licenses, Permits and Fees	212,167	172,529	214,650	247,250	250,400
Charges for Services - SplashPark	64,622	60,902	58,500	58,500	58,500
Charges for Services - Water	3,691,002	3,750,533	3,900,375	4,001,875	4,100,375
Charges for Services - Wastewater	1,053,593	1,090,406	1,092,000	1,092,360	1,092,000
Charges for Services - Sanitiation	2,125,046	2,464,548	2,316,300	2,462,722	2,409,136
Fines and Court Costs	181,909	150,350	188,426	130,635	260,300
Interest and Miscellaneous	8,528,016	5,169,484	6,855,420	6,497,046	1,595,308
Intergovernmental	2,669,234	2,752,573	2,895,232	2,997,591	3,025,777
Intragovernmental - Shared Services	628,998	688,848	767,883	767,883	798,273
Rental Income	-	-	-	-	-
Grants	-	214,341	2,272,828	2,026,474	9,600,000
Sale of Assets	-	-	-	-	-
	$ 28,803,752	$ 26,278,142	$ 29,666,140	$ 30,116,544	$ 32,744,630
By Fund:					
General Fund - Op, Cap & Trust	$ 13,152,451	$ 13,332,718	$ 15,457,796	$ 15,870,537	$ 13,102,275
Reliever Route & Loop 1910 Funds	1,190,506	1,160,299	1,030,400	1,168,020	1,067,900
Utility Fund - Op & Cap	11,222,323	7,937,171	9,979,292	10,119,479	16,050,319
Sanition Fund - Op & Cap	3,238,472	3,847,953	3,198,652	2,958,508	2,524,136
	$ 28,803,752	$ 26,278,142	$ 29,666,140	$ 30,116,544	$ 32,744,630



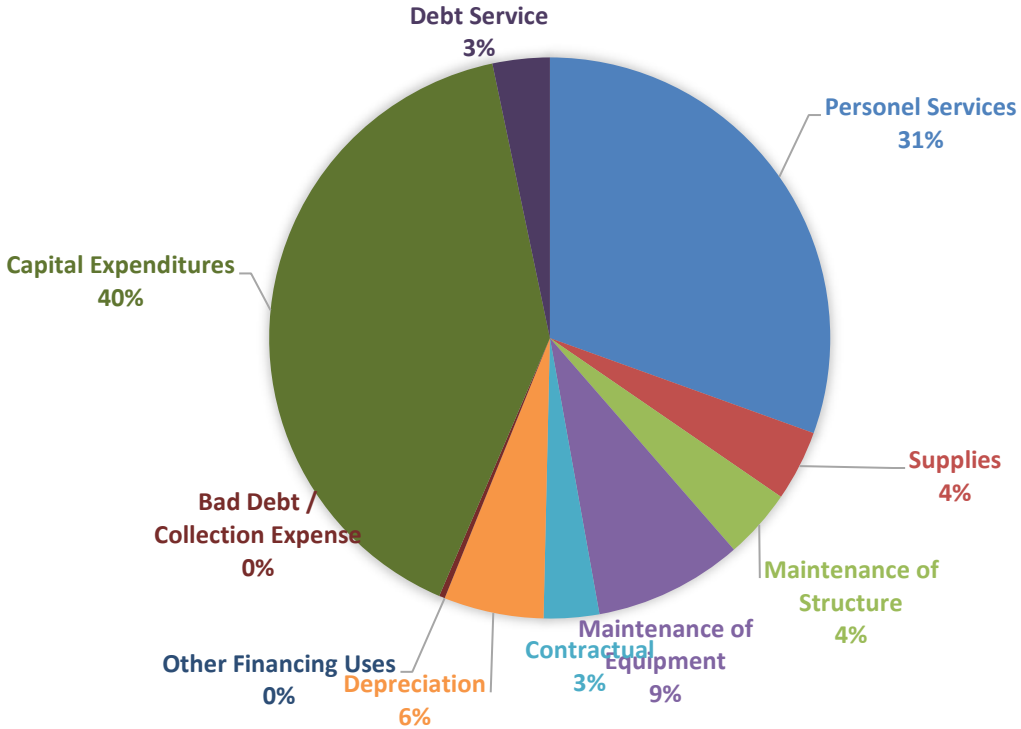


Expenditures and Other Uses

Four Year Comparison

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
By Component:					
Personnel Services	$ 9,185,014	$ 9,765,509	$ 10,550,201	$ 10,653,753	$ 10,749,120
Supplies	1,402,535	1,488,588	1,422,840	1,438,546	1,435,156
Maintenance of Structure	2,507,488	2,841,318	1,451,802	1,618,585	1,415,695
Maintenance of Equipment	2,782,410	2,672,223	2,908,559	2,897,797	3,016,870
Contractual	1,127,963	1,091,472	1,508,900	1,488,470	1,127,901
Depreciation	2,012,008	1,924,297	1,989,644	1,993,462	2,023,970
Other Financing Uses	-	-	-	-	-
Bad Debt / Collection Expense	137,451	123,987	136,627	136,627	119,691
Capital Expenditures	7,591,275	3,950,057	9,252,878	9,252,878	14,188,761
Debt Service	1,128,393	1,131,140	1,160,635	1,160,635	1,157,783
	$ 27,874,537	$ 24,988,591	$ 30,382,086	$ 30,640,753	$ 35,234,946
By Fund:					
General Fund - Op & Cap	$ 13,481,845	$ 15,151,195	$ 17,833,074	$ 17,896,545	$ 14,766,021
Utility Fund - Op & Cap	11,127,205	7,458,318	9,292,440	9,432,034	17,642,374
Sanition Fund - Op & Cap	3,265,487	2,379,079	3,256,572	3,312,173	2,826,551
	$ 27,874,537	$ 24,988,591	$ 30,382,086	$ 30,640,753	$ 35,234,946

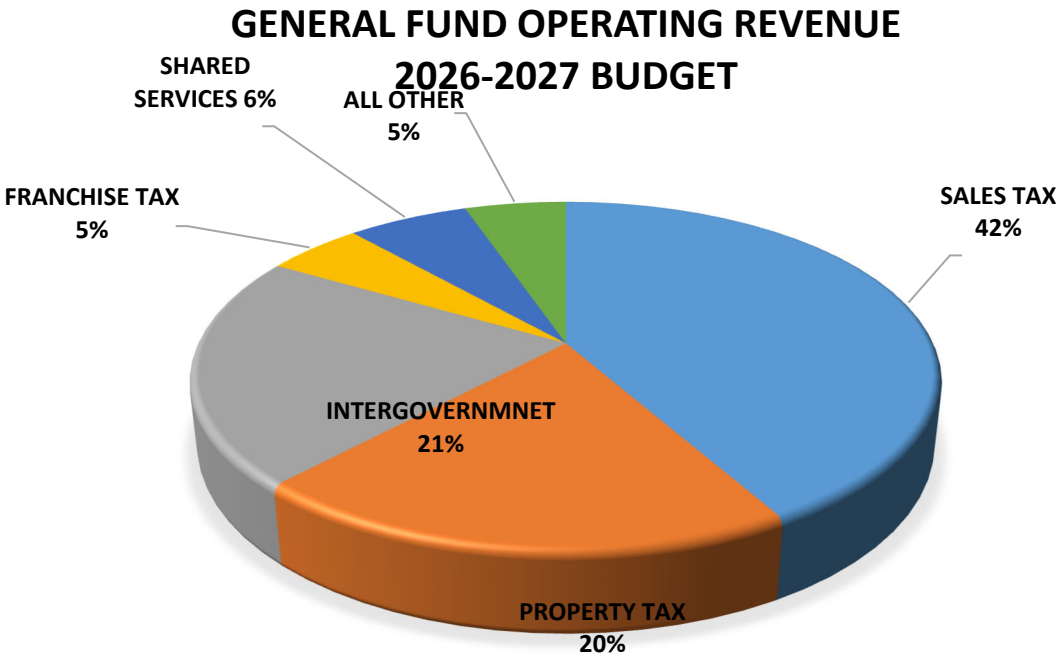
2027 BUDGETED EXPENDITURES AND OTHER USES BY COMPONENT



Revenue Projections

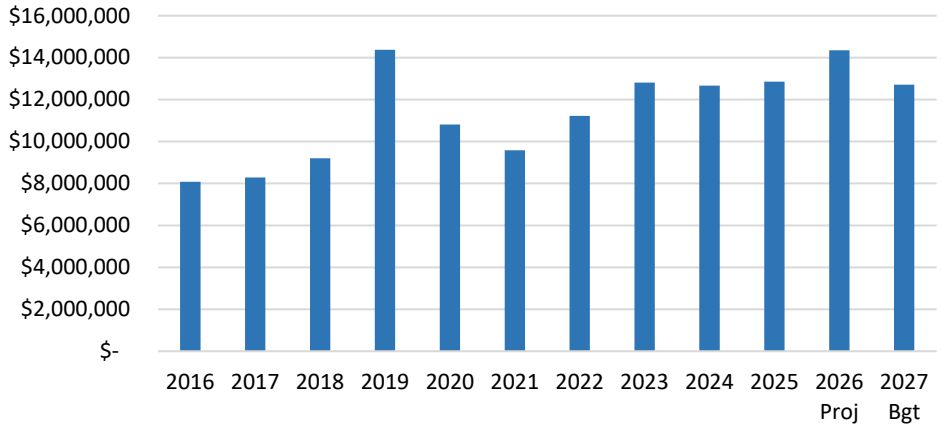
General Fund

The City receives revenues from many sources which must be accounted for separately. Revenue projections in the 2026-27 Budget are estimated using historical information, data collected from various sources including the State Comptroller and the Andrews County Appraisal District, and numerous financial advisors. The City utilizes historical data plus a general sense of the economic status of the local community to help predict future revenues. Using the aforementioned indicators, the City normally produces a reasonably good but financially conservative projection of future revenues. It should be noted that a revenue projection is inherently difficult to develop and is subject to unforeseen and uncontrollable local, state, and national economic events and policies.



Total General Fund Operating Revenues

As depicted in the chart below, total operating revenues are conservatively budgeted at $12,710,312, a decrease of 7.2%, or $982,149 from prior year budget. This change is detailed in the narrative that follows.



Revenue Projections – General Fund

Revenue Projections

General Fund

Sales Tax

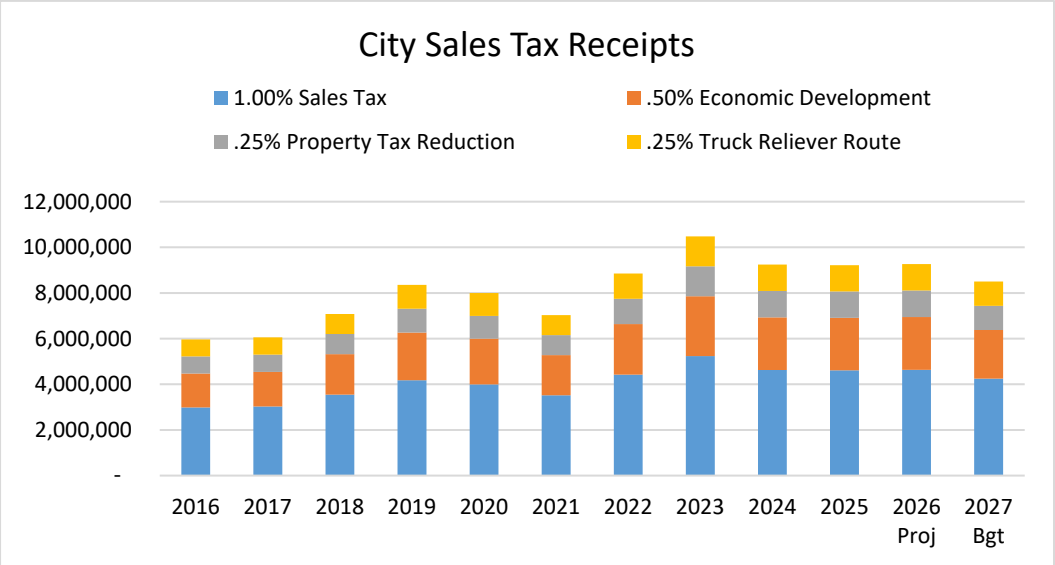
Sales Tax is by far the largest source of revenue in the City of Andrews General Fund, making up $5,312,500 or 42% of total budgeted operating revenues.

Over 90 percent of Texas cities levy a basic one-cent city sales tax. The revenue can be used for any purpose other than payment of debt. Texas cities are also allowed to impose additional sales taxes in varying amounts of up to one cent. These additional sales taxes are known as dedicated taxes, because their proceeds may be spent only for certain purposes. The City of Andrews imposes a total sales tax of two cents, broken down as follows:

1.00¢	Basic Sales Tax
0.25¢	Dedicated for property tax relief (approved in 2005)
0.50¢	Dedicated for economic development (approved in 2005)
0.25¢	Dedicated for construction and maintenance of a truck reliever route (approved in 2011)

The one-cent basic sales tax and the quarter-cent sales tax dedicated for property tax relief are included in the City's General Fund operating revenues. The half-cent sales tax dedicated for economic development is accounted for in the Andrews Economic Development Corporation (AEDC) budget. The quarter-cent sales tax dedicated for construction and maintenance of a truck reliever route is accounted for in the Reliever Route Fund.

2027 Budgeted Sales Tax Revenue	
General Fund Operating Revenue	$5,312,500
Andrews Economic Development Corporation	$2,125,000
Reliever Route Fund	$1,062,500
Total Budgeted Sales Tax Revenue	$8,500,000



Sales Tax (continued)

Revenue Projections – General Fund

Revenue Projections

General Fund

All city sales taxes, including the basic one-cent sales tax, require a local-option election of the citizens. Collection of sales taxes is performed by the Texas comptroller, who "rebates" the city share on a monthly basis. The comptroller retains a small portion of the city tax revenue to cover the state's administrative costs.

Sales tax, by its very nature, is a volatile revenue source. With as much as 80% of the City's economy tied in some way or another to the oil industry, sales taxes trend with wide fluctuation in oil prices. During the COVID-19 outbreak, oil prices plummeted and sales tax revenues had been trending around budgeted levels. The oilfield has started to turn around and the sales tax revenues have been trending above budget. Sales tax revenues for 2027 are budgeted conservatively at 300,000 more compared to 2026 budget based on the trends close to budget in 2026.

Ad Valorem Taxes

Though crucial to city budgets, city property taxes make up just a fraction of a property owner's total property tax bill. Most Texas cities with a population over 5,000 have statutory authority to levy property taxes at a rate of up to $2.50 per $100 of assessed value. Despite this broad authority, the City of Andrews property tax rate is $.200306 per $100 of taxable value.

City property tax levies are tied by law to fluctuating property tax values. As values increase, the city must adjust its rate or face potential rollback elections. In reality, such tax rollback elections are rare. The certified estimated 2026 net taxable value for the City of Andrews per the Andrews County Appraisal District is $1,263,349,037.

Property tax is collected by Andrews County and distributed to the City.

Provided below is a historical table depicting the recent history of the City of Andrews property tax rate and associated values.

Fiscal Year	Assessed Valuation	Tax Rate	Tax Revenue
2016	$ 721,888,358	$ 0.18900	$ 1,364,369
2017	$ 748,675,396	$ 0.18900	$ 1,414,464
2018	$ 776,668,125	$ 0.18900	$ 1,467,903
2019	$ 868,971,551	$ 0.18900	$ 1,642,356
2020	$ 906,285,927	$ 0.181917	$ 1,642,356
2021	$ 928,634,033	$ 0.180475	$ 1,675,962
2022	$ 984,920,701	$ 0.180475	$ 1,777,536
2023	$ 1,065,883,709	$ 0.180475	$ 1,923,654
2024	$ 1,164,202,399	$ 0.180475	$ 2,101,094
2025	$ 1,229,544,014	$ 0.180475	$ 2,219,020
2026	$ 1,263,349,037	$ 0.200306	$ 2,530,564

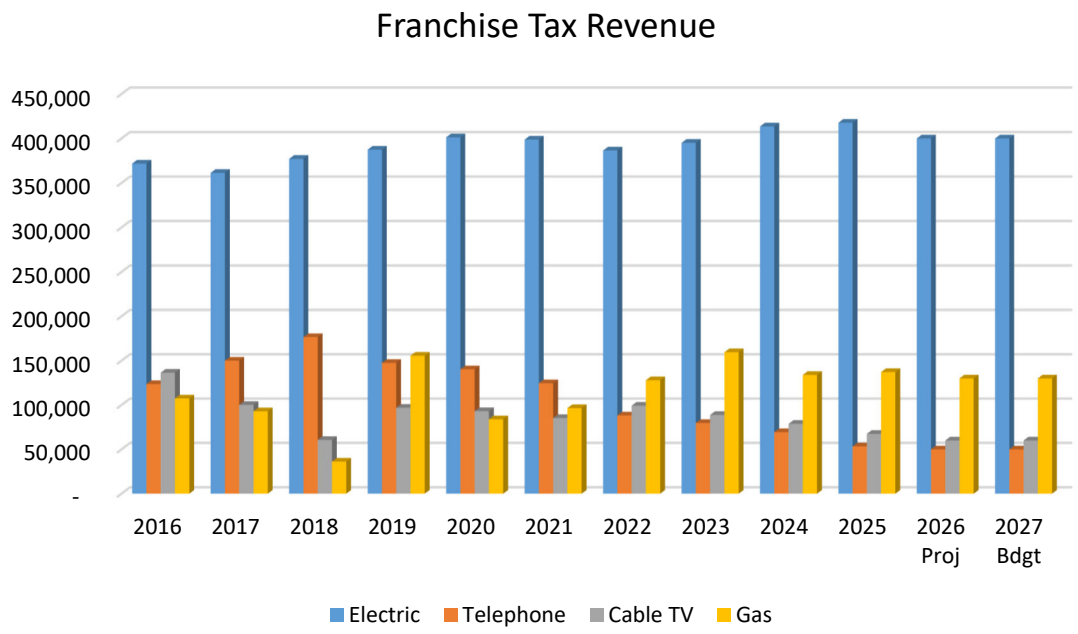
Franchise Fees

When utilities and other industries use city property to distribute their services, cities are permitted by law to collect rental fees, also known as "franchise" fees, for the use of public property. Previous years' revenues collected are used to project revenue for the budget year.

Revenue Projections – General Fund

Revenue Projections

General Fund



Hotel-Motel Occupancy Tax

The City of Andrews collects A 7% hotel-motel occupancy tax levied upon the cost of a sleeping room furnished by any hotel-motel within the city limits. All revenue received by the city shall be disposed of in a manner determined by the City Council, and consistent with state law. Proceeds will be primarily used to enhance and promote tourism in a way that is likely to attract visitors from outside the city into the community and its vicinity. Hotel-Motel Occupancy Tax receipts in FY2026 are expected to be above budget at $500,000. This is primarily due to a lawsuit settlement of hotel motel taxes due from previous years of $181,519.34. Revenues are conservatively budgeted at $300,000 which is around the FY2026 projected revenue without the lawsuit settlement.

Licenses, Permits and Fees

The City of Andrews requires certain licenses and permits to perform certain activities within the City (i.e., keeping animals, plumbing, building, peddling, credit card use). Revenue from Licenses, Permits and Fees is budgeted at $240,400 an increase of 12% from the 2026 Budget. Revenues were increased due to a large housing development being completed in FY2027.

Charges for Services

The City of Andrews charges for services related to the City's Splash Park. The City views the Splash Park as a means to improve the quality of life to as many residents as possible, thus admission fees are set at a minimal amount with no intention of recovering all costs related to the Splash Park. Revenues are budgeted at $58,500 to approximate revenues received the past couple of years.

Fines and Court Costs

The City of Andrews Municipal Court is responsible for collection of assessed fines and fees for the judicial processing of Class C misdemeanors that originate from traffic citations, citizen complaints, code violations, and misdemeanor arrests occurring within the jurisdiction of the City of Andrews. The budgeted revenue of $254,300 is based on past performance and is not linked in any way to financial goals of the Courts or the Police Department.The other portion of revenue of $6,000 is to cover charges related to credit card fees.

Revenue Projections – General Fund

Revenue Projections

General Fund

Shared Services

The General Fund receives intra-governmental revenue for administrative services it provides to the City's Utility and Sanitation departments. The budgeted revenue is $798,273 based on the costs for administrative services.

Investment Income

The General Fund receives interest income from insured investments in Certificates of Deposits and deposit accounts. The 2027 Budget assumes these investments will average an annual yield of 3.5%, or $120,000.

Intergovernmental Revenues

The City of Andrews receives intergovernmental revenue sources from federal, state, county, and other local sources, usually attached to an Inter-local Agreement or contract. The 2027 budget includes revenues from the Andrews Economic Development Corporation of $12,000 for providing administrative services; $2,703,777 from Permian Regional Medical Center for providing emergency medical services; and $10,000 for administrative expenses related to the Tax Incremental Reinvestment Zone #3;.

Grant Income

Whenever feasible, the City of Andrews tries to solicit grant monies for specific City projects. In 2027, the general fund did not have any budgeted grants.

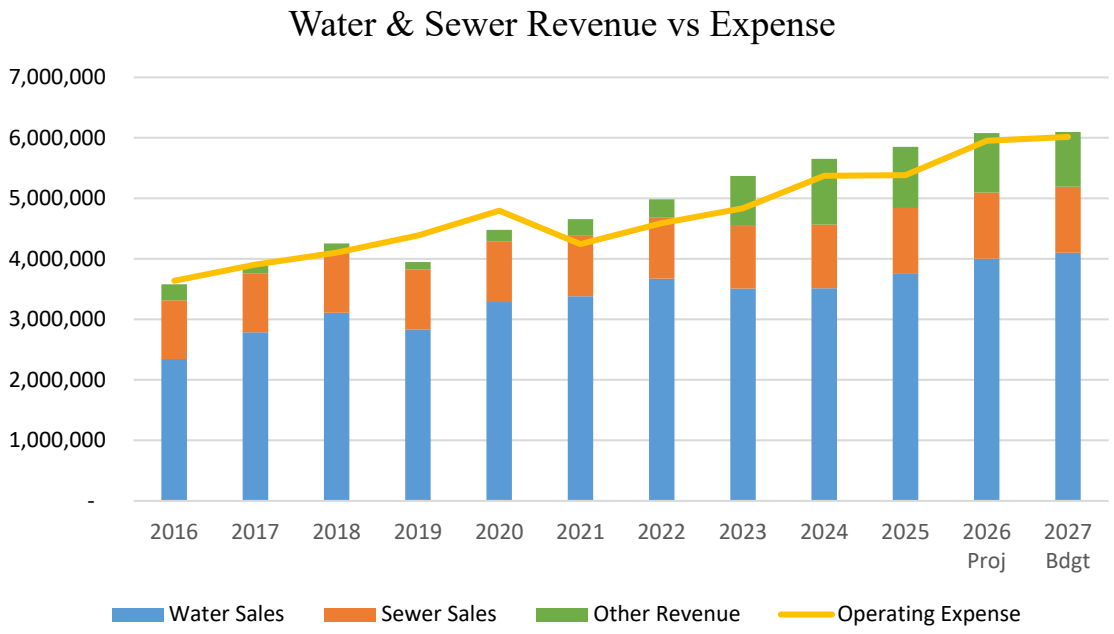
Revenue Projections – General Fund

Revenue Projections

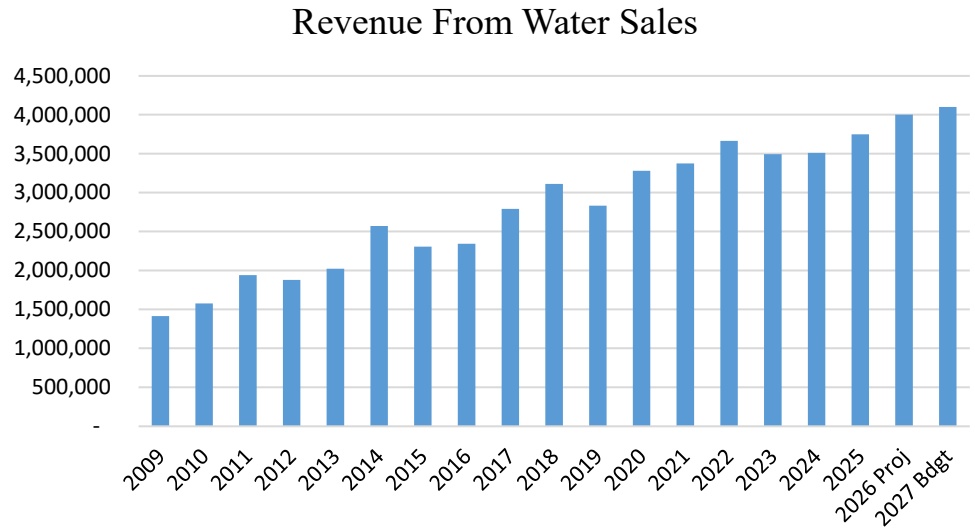
Utility Fund

The Utility Fund is an "Enterprise Fund" which is self-supported by user fees. As illustrated in the chart below, revenue generated is used to offset costs associated with the operation and maintenance of the water and sewer systems and infrastructure improvements. Revenue projections in the 2027 Budget are estimated using historical data with a 3% rate increase plus a general sense of the economic status of the local community.

Water Sales



Water sales are budgeted higher than the 2026 budgeted revenue based on than the projected 2026 levels at $4,000,000. Revenues increased in 2026 due to more water usage.



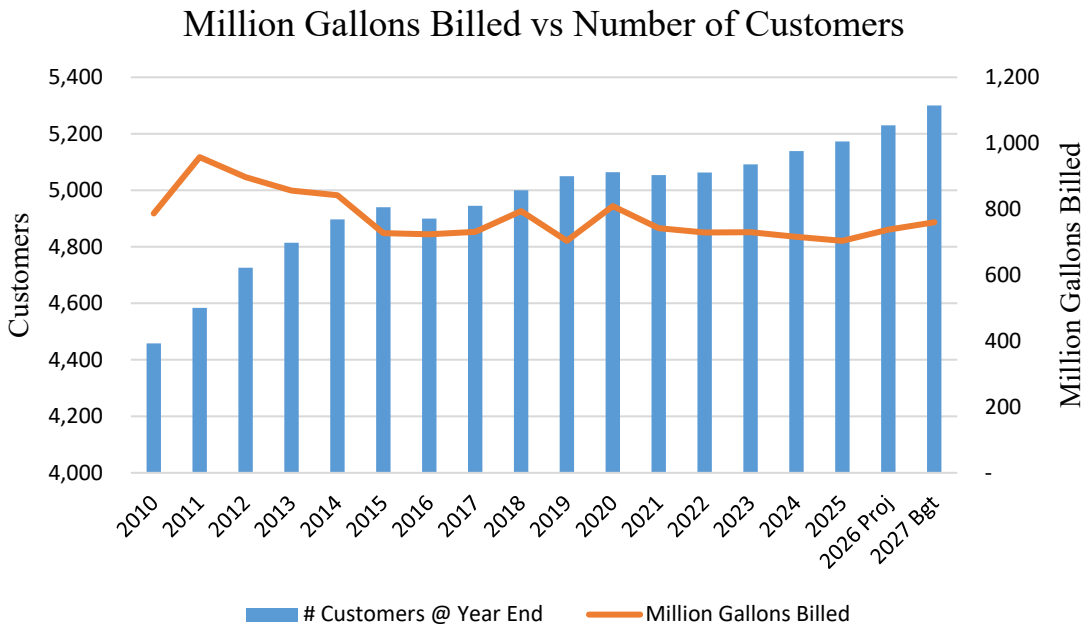
Revenue Projections – Utility Fund

Revenue Projections

Utility Fund

Water Demand

The number of customer accounts for water services has leveled off following several years of increases experienced from the most recent oil boom. Despite the increase in customer accounts over this time period, the volume of water billed to customers stayed the same as depicted in the graph below. The demand for water is conservatively projected to remain near 2026 levels.



Water Rates

The City charges water customers a monthly base rate for the first two thousand gallons consumed plus an incremental usage rate for each thousand gallons used beyond the first two thousand gallons. In 2010, the City Council approved an automatic 3% annual increase for water usage.

Incremental rate increases during the past five years include:

FY2021	In lieu of the 3% increase, the Council approved an increase on incremental usage rates above 2,000 gallons of 20%.
FY 2025	In lieu of the 3% increase, the Council approved an increase on incremental usage rates above 40,000 gallons of 17%. We also incorporated the capital improvement rate of $.25 into the regular water rate.

Below is a comparison of FY2026 and FY2027 residential water rates:

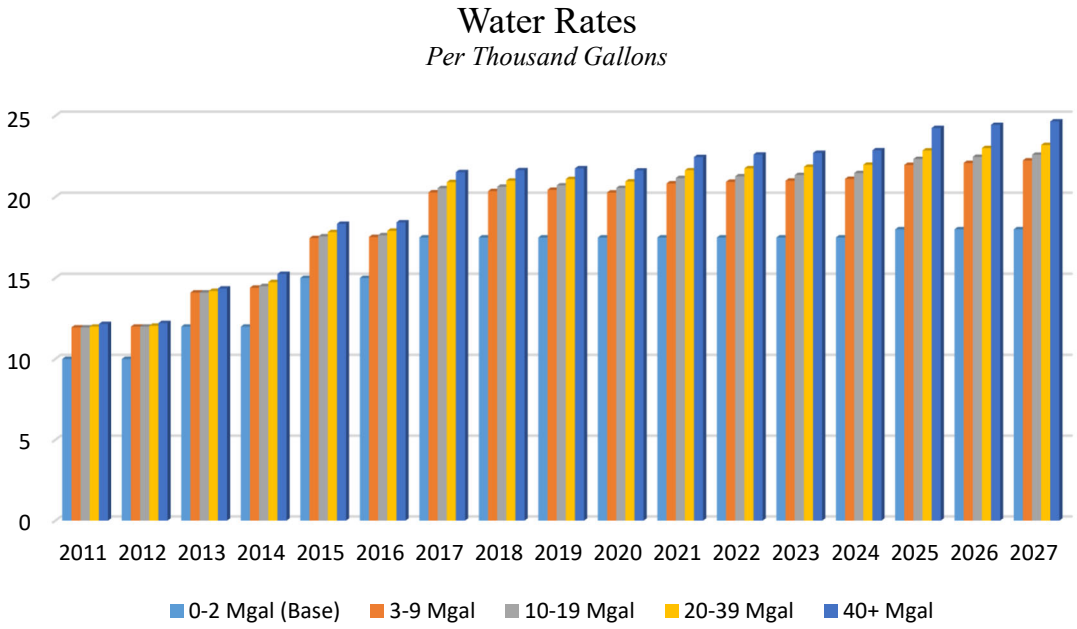
Gallons Consumed	FY 2026 Rate	FY 2027 Rate
0 - 2,000	$18.00 Base Rate	$18.00 Base Rate
2,001 - 9,999	+ $4.09 per thousand gallons	+ $4.25 per thousand gallons
10,000 - 19,999	+ $4.47 per thousand gallons	+ $4.60 per thousand gallons
20,000 – 39,999	+ $5.01 per thousand gallons	+ $5.20 per thousand gallons
Over 40,000	+ $6.44 per thousand gallons	+ $6.65 per thousand gallons

Revenue Projections – Utility Fund

Revenue Projections

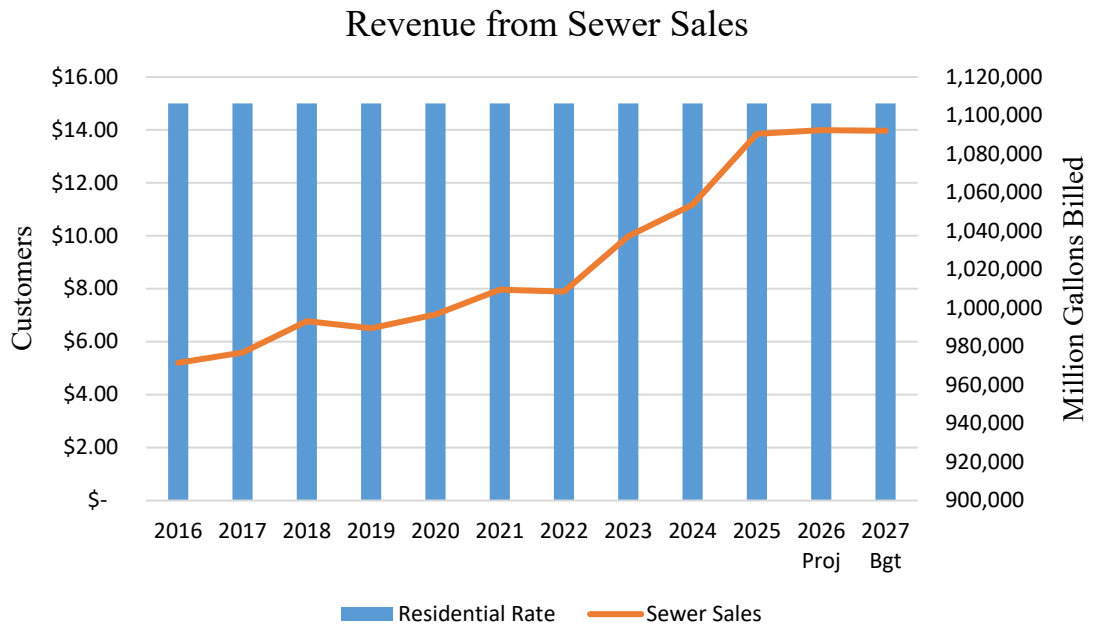
Utility Fund

The below chart illustrates the change in monthly residential water rates per thousand gallons consumed.



Sewer Sales

All customers are charged for sewer services per unit. Industrial customers must also pay a surcharge based upon gallons consumed while residential customers are charged a flat rate. The 2027 budgeted revenues for Sewer Sales is $1,092,000, which is the same compared to the 2026 budgeted amounts. The relationship between Sewer Sales and residential rates is shown below.

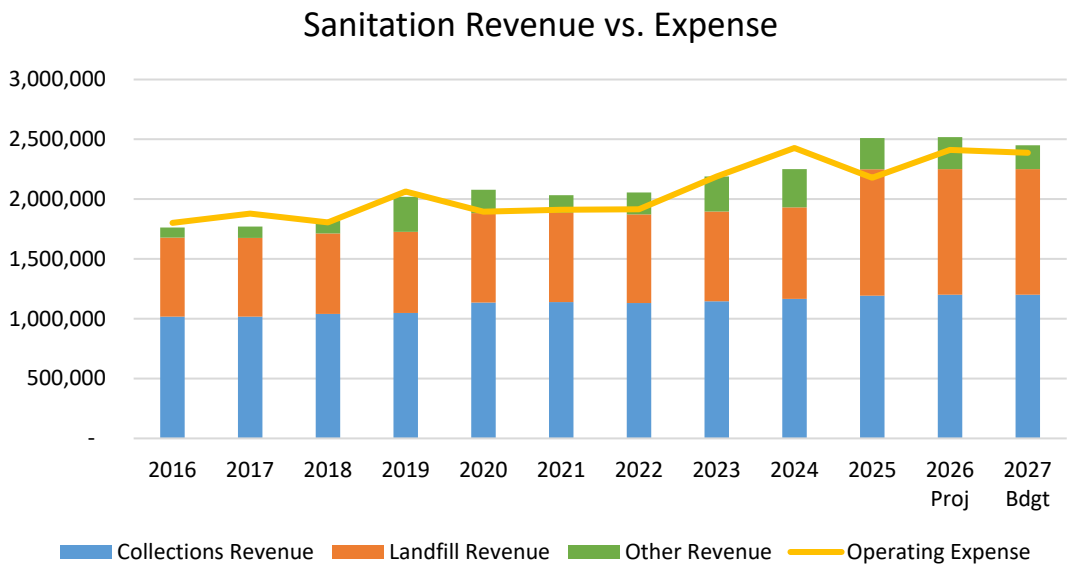


Revenue Projections – Utility Fund

Revenue Projections

Sanitation Fund

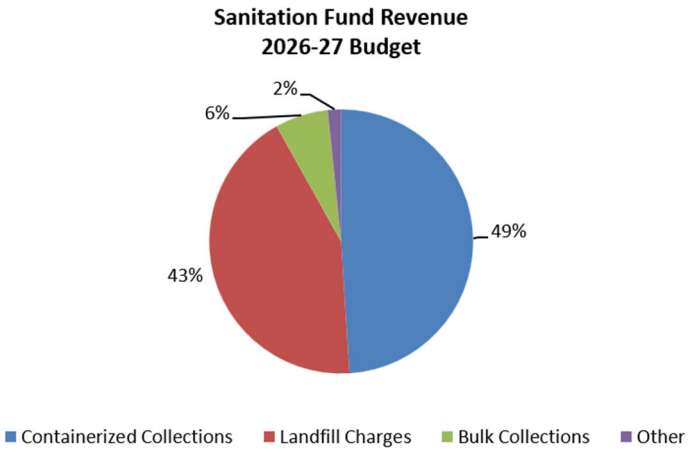
The Sanitation Fund is an "Enterprise Fund" which is self-supported by user fees. As illustrated in the chart below, revenue generated is used to offset costs associated with the ongoing collection and disposal of customer trash and refuse and reserving for future landfill closure costs as required by law. Sanitation rates do include an increase in FY2027. Revenue projections in the 2027 Budget are estimated using historical data plus a general sense of the economic status of the local community.



Sanitation Revenues

The total 2027 Budgeted revenues for Sanitation equals $2,449,136, an increase of $92,836 or 3.9%, compared to 2026 Budgeted revenues. The 2027 Budget includes a $47,936 intercompany transfer from Andrews County to help pay for the Type IV Landfill operator. Landfill fees are also budgeted to increase compare 2026 budgeted revenues due an increase in customers.

Other Sanitation Revenues, which constitute 8.1% of total Sanitation revenues, consist of public hauling of Type I and IV wastes; disposal costs related to oil filters, tires and recycling; grant revenue; and interest on funds held in the Sanitation Funds. No revenue from grants is budgeted in the 2027 Budget.



Revenue Projections – Sanitation Fund

Five-Year Financial Forecast

PURPOSE AND OVERVIEW

The purpose of the City's Five-Year Financial Forecast is to (1) project the long-term fiscal sustainability of policy decisions made during the development of the FY2027 Budget, (2) help provide a consistent level of essential services over a multi-year period, and (3) ensure sound fiscal practices are being followed.

The Forecast includes general assumptions regarding future economic conditions, revenue and expenditure forecasts, strategies for achieving and maintaining financial balance, and plan monitoring mechanisms. The forecast is a snapshot in time and an approximate view of what could occur in the future if all of the assumptions are realized. As with any forecast or prediction, the assumptions and projections for the nearer years carry more certainty and confidence than for the years further into the future.

As in past years, the City has approached this year's budget and five-year financial forecast with a very conservative methodology, which should allow for healthy fund balances and surpluses in both revenues and expenditures.

The City includes its Five-Year Financial Forecast in its annual budget document. The Forecast is reviewed with, and approved by, the City Council as a separate document as part of the City's budget process. The Forecast is posted on the City's website independent of the Budget for easy access to the public.

ASSUMPTIONS AND METHODOLOGY USED FOR ALL FUND FORECASTS

1. **General Assumptions**
    a. Balanced Budget – all years forecasted in all funds will achieve a balanced budget (i.e., recurring revenues will equal or exceed recurring expenditures).
    b. Population Growth Rate – an annual growth rate in the City's population of 2% is assumed with no significant expansion through annexation. Population growth will not impact service levels.

2. **Operating Expenditures** assumptions for all funds:
    a. Personnel Services – all employees receive a 2.5% step raise each year
    b. Other Expenditures – the average of all costs are forecasted to increase by an inflationary rate of 3%
    c. "Pay-as-you-go" – all recurring costs will be paid with existing funds instead of relying on credit

3. **Capital Expenditures** assumptions for all funds:
    a. All projects identified in the City's Five-Year Capital Budget are included in the Forecast.
    b. "Pay-as-you-use" – Achieving user-benefit equity may require financing certain non-recurring facilities to spread the cost over the life of the improvement instead of placing an undue burden on present taxpayers and customers to finance a future need from which they may not fully benefit.

4. **Targeted Fund Levels** – Targeted fund levels are calculated using the City's Fund Balance Policy approved by the Council in 2024. Minimum and Maximum targeted levels are calculated as follows:

	Operating Expenditures		Capital Expenditures		Debt Obligation		Other Reserve
General Fund [1]	3-6 Months	+	1-3 Years	+	1 Year	+	Concentration Risk [2]
Utility Fund	3-6 Months	+	1 Year	+	1 Year		
Sanitation Fund	3-6 Months	+	1 Year	+	1 Year	+	Landfill closure/post closure

1 Excludes the following Special Revenue Funds: Reliever Route Fund and Emergency Medical Services Fund.

2 For any single sales taxpayer that represents more than 5% of the City's net General Fund revenues, the city will designate a concentration risk amount at or above the City's annual net exposure to that revenue source.

Five-Year Financial Forecast

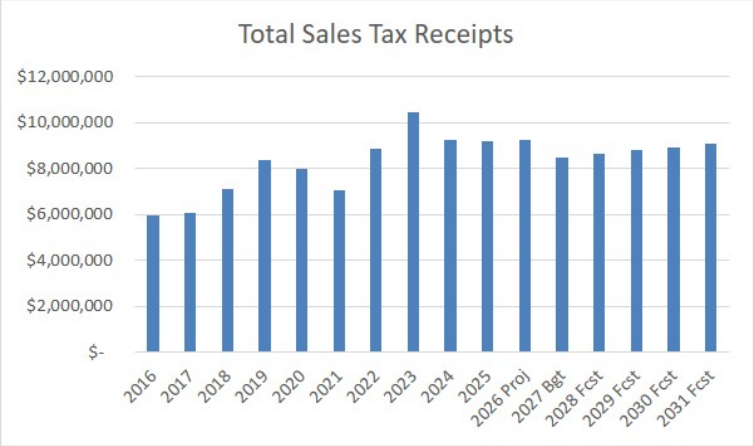
GENERAL FUND FIVE-YEAR FINANCIAL FORECAST

The Five-Year Financial Forecast for the General Fund consists of the following major spending areas: Administrative Services (City Council, City Administration, Finance, General Operations, Municipal Court), Public Safety (Police, Animal Control, Fire), and Community Services (Inspections, Streets, Building & Grounds, Pool). The General Fund Forecast does not include Special Revenue Funds (Reliever Route Fund, EMS).

Revenue Assumptions:

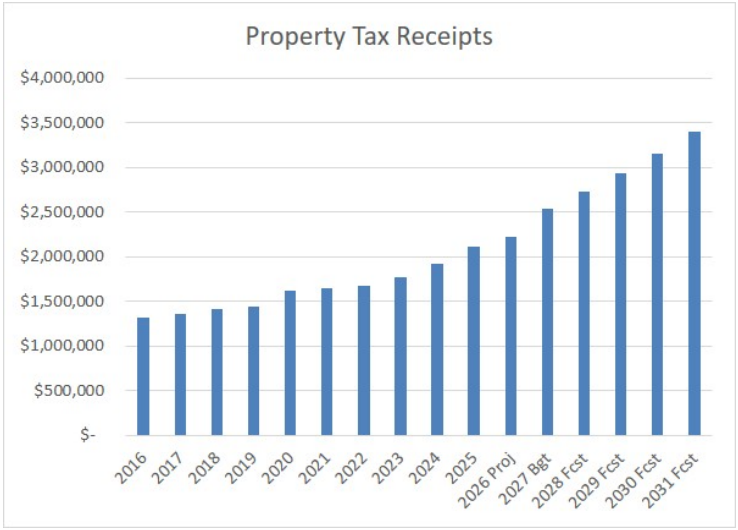
1) Sales Tax

   Sales tax receipts represent just over 50% of General Fund revenues. Currently, no single entity provides more than 5% of sales tax receipts. The forecast projects sales tax receipts to increase approximately 1.7% annually over the next five years. This increase conservatively represents the lowest rolling 3-year average increase during the past ten years.



2) Property tax

   Property tax receipts represent approximately 25% of General Fund revenues. The forecast projects property tax receipts to increase approximately 4.4% annually over the next five years. This increase conservatively represents the lowest rolling 3-year average increase during the past ten years.



3) Other taxes and fees are conservatively forecasted to remain at current budgeted levels.

4) Capital Funding

The General Fund Capital Improvement Program will fund all projects with the following exceptions:

a. 2028: The renovation of the Police Station and Community Development building will be funded by a one-time transfer of $5.0 million from the General Trust Fund.
b. 2028: The construction of NW Ave P estimated at $500,000 will be funded by the TIRZ fund.
c. 2031: A $500,000 project to improve stormwater drainage at Wetlands Park will be funded by a grant.

	2027	2028	2029	2030	2031
Operating Revenues					
Sales Tax	5,312,500	5,404,264	5,497,614	5,592,576	5,689,178
Property Tax	2,530,564	2,643,011	2,760,455	2,883,118	3,011,232
Other taxes and fees	2,163,471	2,163,471	2,163,471	2,163,471	2,163,471
Operating Expenditures					
Personnel Services	(6,246,948)	(6,403,122)	(6,563,200)	(6,727,280)	(6,895,462)
Other expenditures	(3,453,547)	(3,348,253)	(3,545,501)	(3,725,366)	(3,897,927)
Debt Service	0	0	0	0	0
Subtotal: Balanced Budget calculation	306,039	459,371	312,839	186,519	70,491
Capital Improvement Program					
Beginning balance	714,270	942,710	942,710	942,710	942,710
Other Revenues	371,963	390,678	190,678	170,225	134,202
Transfer from General Operating Fund	510,000	1,004,449	1,115,073	1,001,918	612,270
Transfer from Reliever Route Fund	406,000	0	0	0	0
Transfer from Trust Fund for Major Project	0	5,000,000	0	0	0
3rd Party Financing / Grants	0	500,000	0	0	500,000
Capital Expenditures	(1,059,523)	(6,895,127)	(1,305,751)	(1,172,143)	(1,246,472)
Ending balance	942,710	942,710	942,710	942,710	942,710
Total Forecasted Fund Balance	14,158,814	8,613,736	7,811,502	6,996,103	6,454,324
Total Minimum Fund Balance Target	10,638,722	5,005,069	4,531,776	5,161,315	6,233,616

SPECIAL REVENUE FUNDS

	2027	2028	2029	2030	2031
Reliever Route					
Revenues	1,067,900	1,086,346	1,105,111	1,124,200	1,143,618
Expenses - Capital	(406,000)	(6,000)	(292,500)	(306,000)	(306,000)
Expenses - Debt payment	(764,883)	(764,973)	(763,788)	(766,980)	(704,343)
Expenses - Operating	(106,343)	(109,533)	(112,819)	(116,204)	(119,690)
Change in fund balance	(209,326)	205,840	(63,996)	(64,984)	13,586
E-O-Y Fund Balance	201,003	406,843	342,847	277,863	291,449
Emergency Medical Services					
Revenues	2,703,777	2,771,371	2,840,656	2,911,672	2,984,464
Expenses - Operating	(2,584,086)	(2,649,580)	(2,695,665)	(2,728,381)	(2,786,673)
Expenses - Depreciation	(119,691)	(121,791)	(144,991)	(183,291)	(197,791)
Change in fund balance	0	0	0	0	0
Funded Depreciation: B-O-Y	290,196	404,887	416,678	448,669	462,960
Interest Revenue	20,000	20,000	20,000	20,000	20,000
Depreciation	119,691	121,791	144,991	183,291	197,791
Expenses - Capital	(25,000)	(130,000)	(133,000)	(189,000)	(420,000)
E-O-Y Fund Balance	404,887	416,678	448,669	462,960	260,751

Five-Year Financial Forecast

UTILITY FUND FIVE-YEAR FORECAST

The Five-Year Financial Forecast for the Utility Fund consists of the following major spending areas: Water Production, Water Distribution, Wastewater Collection, and Wastewater Reclamation.

Revenue Assumptions:

1) Water Sales
    a. A 3% rate increase in volumes over 2000 gallons per month as approved by the City Council in 2010.
    b. A 2% increase in revenue related to the similar projected increase in population.
2) Sewer Sales revenue is forecasted to increase 2% relative to the similar projected increase in population.
3) Other Operating Revenue is conservatively forecasted to remain unchanged.
4) Debt service related to Certificates of Obligation for prior year water wellfield projects will be paid by the Andrews Economic Development Corporation (AEDC).
5) Capital Funding

    The Utility Fund Capital Improvement Program will fund all projects with the following exceptions:

    a. 2027: The construction of a new water tower and extension of water lines in NW Andrews will be funded by a $9.6 million HB500 grant.
    b. 2027: The AEDC will provide funding to replace a water well at an estimated cost of $300,000.
    c. 2028: The AEDC will provide funding to drill a new well and tie it into the City's water production system at an estimated cost of $750,000.
    d. 2030: An 80/20 $750,000 TxCDBG grant will be used to finance the replacement of water lines.
    e. 2031: The AEDC will provide funding to construct a 300,000 gallon storage tank and booster pumps in the DCP wellfield at an estimated cost of $1,200,000.

	2027	2028	2029	2030	2031
Operating Revenues	6,095,319	6,264,469	6,445,349	6,628,119	6,823,254
Operating Expenditures	(5,621,236)	(5,794,755)	(6,006,774)	(6,099,011)	(6,263,512)
Debt Service	(392,900)	(390,550)	(393,050)	(390,250)	(392,300)
Subtotal: Balanced Budget calculation	81,183	79,164	45,525	138,859	167,442
Capital Improvement Program					
Beginning balance	923,687	857,587	1,035,886	776,778	1,014,959
Reserve for Replacement Income	1,607,138	1,666,233	1,760,546	1,731,699	1,771,642
Other Revenues	9,655,000	84,303	91,435	81,071	90,598
3rd Party Financing / Grants	300,000	750,000	-	600,000	1,200,000
Capital Expenditures	(11,628,238)	(2,322,238)	(2,111,089)	(2,174,589)	(3,258,089)
Ending balance	857,587	1,035,886	776,778	1,014,959	819,111
Total Forecasted Fund Balance	7,567,574	7,745,873	7,486,765	7,724,946	7,529,098
Total Minimum Fund Balance Target	2,966,313	3,536,269	3,626,396	3,542,217	3,734,957

SANITATION FUND LONG-RANGE FORECAST

The Five-Year Financial Forecast for the Sanitation Fund consists of the following major spending areas: Containerized Collections, Landfill, and Bulk Collections.

Revenue Assumptions:

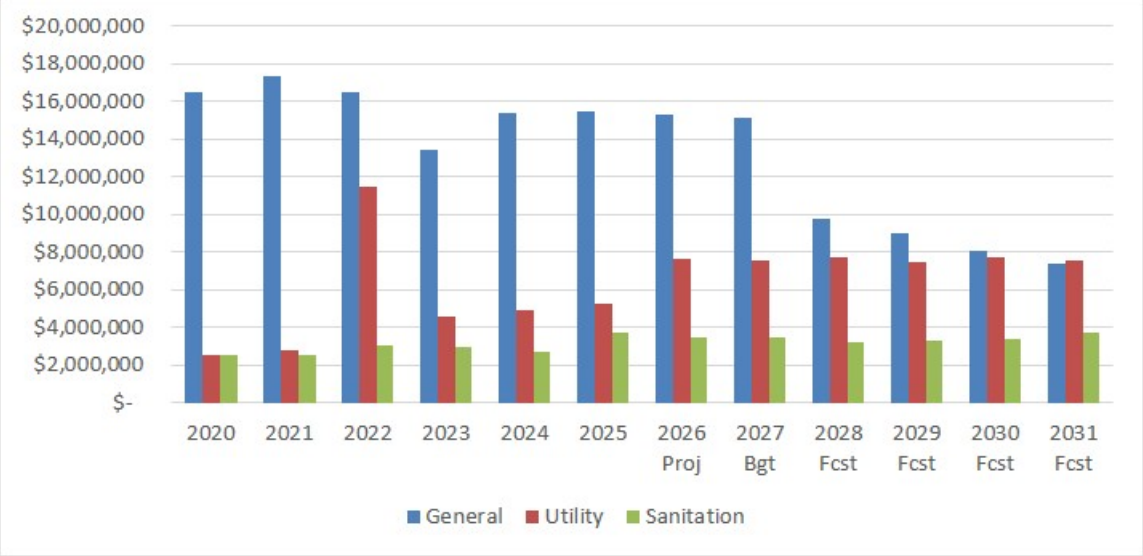
1) A $1/month rate increase for sanitation collection is included in FY2028.
2) Operating Revenues are forecasted to increase 2.5% in subsequent years.
3) Capital Funding:

   The Sanitation Fund Capital Improvement Program will fund all projects.

	2027	2028	2029	2030	2031
Operating Revenues	2,449,136	2,510,364	2,573,124	2,637,452	2,703,388
Operating Expenditures	(2,386,551)	(2,528,222)	(2,606,045)	(2,689,001)	(2,739,128)
Subtotal: Balanced Budget calculation	62,585	(17,858)	(32,921)	(51,550)	(35,740)
Capital Improvement Program					
Beginning balance	1,950,955	1,956,787	2,154,333	2,277,935	2,289,160
Reserve for Replacement Income	370,832	459,403	482,723	509,738	502,446
Other Revenues	75,000	50,000	50,000	50,000	50,000
From Operating Fund	0	42,142	28,579	11,488	28,873
Capital Expenditures	(440,000)	(354,000)	(437,700)	(560,000)	(263,000)
Ending balance	1,956,787	2,154,333	2,277,935	2,289,160	2,607,480
Total Forecasted Fund Balance	3,460,499	3,188,742	3,339,595	3,378,792	3,725,821
Total Minimum Fund Balance Target	2,459,063	2,432,338	2,575,663	2,757,949	2,521,303

Year-End Fund Balances

5 years actual + 5 years forecasted



5-Year Fund Balance Forecast

	9/30/26	9/30/27	9/29/28	9/30/29	9/30/30	9/30/31
GENERAL FUND						
Operating	$ 3,653,107	$ 3,449,146	$ 2,904,068	$ 2,613,161	$ 2,698,347	$ 2,698,347
Capital-Improvement-Program (CIP)	$ 714,270	$ 942,710	$ 942,710	$ 942,710	$ 942,710	$ 942,710
Capital Trust	$ 9,766,957	$ 9,766,957	$ 4,766,957	$ 4,255,630	$ 3,355,045	$ 2,813,266
Subtotal	$ 14,134,334	$ 14,158,814	$ 8,613,736	$ 7,811,502	$ 6,996,103	$ 6,454,324
Council-approved minimum target	*$ 8,660,537*	*$ 10,638,722*	*$ 5,005,069*	*$ 4,531,776*	*$ 5,161,315*	*$ 6,233,616*
Special Revenue Funds:						
Reliever Route Fund	$ 410,329	$ 201,003	$ 406,843	$ 342,847	$ 277,863	$ 291,449
Emergency Medical Services	$ 290,196	$ 404,887	$ 416,678	$ 448,669	$ 462,960	$ 260,751
Hotel Occupancy Tax Fund	$ 367,330	$ 367,330	$ 367,330	$ 367,330	$ 367,330	$ 367,330
ARPA Fund	$ 63,439	$ -	$ -	$ -	$ -	$ -
Total General Fund	$ 15,265,627	$ 15,132,033	$ 9,804,587	$ 8,970,348	$ 8,104,256	$ 7,373,854
UTILITY FUND						
Operating	$ 6,709,987	$ 6,709,987	$ 6,709,987	$ 6,709,987	$ 6,709,987	$ 6,709,987
Capital-Improvement-Program (CIP)	$ 923,687	$ 857,587	$ 1,035,886	$ 776,778	$ 1,014,959	$ 819,111
Total Utility Fund	$ 7,633,674	$ 7,567,574	$ 7,745,873	$ 7,486,765	$ 7,724,946	$ 7,529,098
Council-approved minimum target	*$ 4,120,447*	*$ 2,966,313*	*$ 3,536,269*	*$ 3,626,396*	*$ 3,542,217*	*$ 3,734,957*
SANITATION FUND						
Operating	$ 1,503,712	$ 1,503,712	$ 1,034,410	$ 1,061,661	$ 1,089,632	$ 1,118,341
Capital-Improvement-Program (CIP)	$ 1,950,955	$ 1,956,787	$ 2,154,333	$ 2,277,935	$ 2,289,160	$ 2,607,480
Total Sanitation Fund	$ 3,454,667	$ 3,460,499	$ 3,188,742	$ 3,339,595	$ 3,378,792	$ 3,725,821
Council-approved minimum target	*$ 2,225,889*	*$ 2,459,063*	*$ 2,432,338*	*$ 2,575,663*	*$ 2,757,949*	*$ 2,521,303*
TOTAL ALL FUNDS	$ 26,353,969	$ 26,160,107	$ 20,739,202	$ 19,796,709	$ 19,207,994	$ 18,628,772
Council-approved minimum target	*$ 15,006,873*	*$ 16,064,098*	*$ 10,973,677*	*$ 10,733,836*	*$ 11,461,481*	*$ 12,489,876*

CITY OF ANDREWS

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) represents the City's five-year plan for infrastructure and equipment funding. The CIP is reviewed each year to reflect changing priorities and to provide a framework for identifying capital requirements, as well as to monitor the impact of capital projects on operating budgets and for project scheduling and coordination.

Definition of Capital Project

Generally, capital projects are in excess of $2,000 and have a useful life of more than one year. Major maintenance projects such as street resurfacing are included in the CIP.

Source of Funds

The General CIP has no means of generating revenue; therefore, it receives funding from the General Operating Fund, interest from the General Trust Fund, transfers from other agencies (i.e., Andrews County, Andrews Economic Development Corporation, Andrews ISD, Andrews County Hospital District), and from grants.

The Utility CIP receives revenues from fees charged to customers for new water and sewer taps and for pro rata charges for new water and sewer lines. Additional revenues are received from depreciation reserves, grants, interest earnings, and from budgted transfers from the Water & Sewer Fund and, on occassion, the General Fund.

The Sanitation CIP is funded entirely by depreciation reserves and transfers from the Sanitation Operating Fund.

All budgeted and forecasted capital projects are assumed to be financed without the use of any form of debt.

Prioritization

The City Manager evaluates, modifies, and reviews tentative capital project recommendations submitted by department directors before submitting to the City Council for their review and approval. Items considered in the prioritization of capital projects include, but are not limited to, regulatory compliance, public and/or employee safety, return on investment, public need, connection to Council Strategic Goals and available funding.

Calendar

May 1	Kickoff Meeting: Operating and Capital Improvement Program.
May 18-22	Departmental budgets reviewed with City Manager and Director of Finance.
June 11	Strategic Goal Setting with City Council and public.
August 12	Preliminary Budget filed with City Secretary.
August 13	CIP presentation to City Council.
August 27	Public Hearing on Budget.
September 24	Approval of Long-Range Financial Plan.
September 24	City Council adopts Capital Improvement Program budget.

Summary of Fund Activity

Four Year Comparison

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
General Fund Capital Budget					
Fund Balance, Beginning of Year	156,430	938,607	1,173,528	1,173,528	714,270
Revenues (Source of Funds)	$ 2,320,079	$ 2,563,891	$ 4,604,135	$ 4,356,595	$ 1,917,963
Expenditures (Use of Funds)	(1,017,400)	(1,556,041)	(4,815,853)	(4,815,853)	(1,689,523)
Change in Fund Balance	1,302,679	1,007,850	(211,718)	(459,258)	228,440
+/- Change in Assets / Liabilities	(520,502)	(772,929)	-	-	-
Fund Balance, End of Year	$ 938,607	$ 1,173,528	$ 961,810	$ 714,270	$ 942,710
Utility Fund Capital Budget					
Revenues (Source of Funds)	$ 4,260,779	$ 1,327,423	$ 2,436,208	$ 2,456,208	$ 11,562,138
Expenditures (Use of Funds)	(5,405,691)	(1,683,620)	(3,481,825)	(3,481,825)	(11,628,238)
Est. Source/(Use) of Fund Balance	(1,144,911)	(356,197)	390,810	(1,025,617)	(66,100)
+/- Change in Assets / Liabilities	2,367,896		-	-	-
Fund Balance, Beginning of Year	1,082,517	2,305,502	1,819,625	1,949,304	923,687
Fund Balance, End of Year	$ 2,305,502	$ 1,949,304	$ 2,210,435	$ 923,687	$ 857,587
Sanitation Fund Capital Budget					
Revenues (Source of Funds)	$ 608,582	$ 912,638	$ 479,916	$ 458,266	$ 445,832
Expenditures (Use of Funds)	(838,497)	(201,488)	(918,900)	(918,900)	(440,000)
Est. Source/(Use) of Fund Balance	(229,915)	711,150	(320,424)	(460,634)	5,832
+/- Change in Assets / Liabilities	1,784,658		-	-	-
Fund Balance, Beginning of Year	145,696	1,700,439	2,615,854	2,411,589	1,950,955
Fund Balance, End of Year	$ 1,700,439	$ 2,411,589	$ 2,295,430	$ 1,950,955	$ 1,956,787

Source of Funds

By Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
General Fund Capital						
02-2507	Andrews County Contribution	-	-	-	-	-
02-2511	Interest Earned	20,858	27,103	20,000	30,000	30,000
02-2520	Miscellaneous Income	-			-	
02-2590	SALE OF ASSETS	121,406	3,050		7,675	
02-2512	Interest from GF Trust	348,007	445,437	398,861	380,000	341,843
02-2517	Investment Income	-		-	-	-
02-2625	Transfer from General Fund	1,500,000	1,579,274	2,802,800	2,802,800	1,140,000
02-2530	Rent Income	120	120	120	120	120
02-2633	Transfer for Reliever Route	329,688	508,908	36,000	36,000	406,000
268,121	Building Use Fee Fund			-	-	-
	Transfer from Trust Fund			600,000	600,000	-
02-2662	AEDC Infrastructure Assistance			500,000	500,000	
02-2664	American Rescue Plan funds			-	-	-
02-2645	Grant Income	-	-	246,354	-	
Total General Fund Capital Revenues		**2,320,079**	**2,563,891**	**4,604,135**	**4,356,595**	**1,917,963**
Utility Fund Capital						
12-2350	WATER-CAP IMPR SURCHARGE	178,386	19	-	-	-
12-2356	SURFACE DAMAGES	5,147	8,072	10,000	5,000	10,000
12-2357	WATER DISPOSAL	27,260		-	-	-
12-2370	WATER PRO RATA	-	-		-	
12-2380	WATER TAP FEES	37,530	15,410	25,000	25,000	
12-2470	SEWER PRO-RATA	-	-		-	
12-2480	SEWER TAP FEES	19,250	18,634	25,000	25,000	-
12-2511	INTEREST INCOME	82,452	113,024	45,000	70,000	45,000
12-2520	MISCELLANEOUS REVENUE	-	-		-	
12-2521	MISCELLANEOUS TRANSFERS	-	725,873	-	-	-
12-2530	RENT INCOME - NEW WAREHOUSE	-	-		-	
12-2531	RENT INCOME - GRASS LEASE	7,800		-	-	-
12-2532	SURFACE LEASE	2,000		-	-	-
12-2533	RENTAL-WEST WTR TOWER				-	
12-2591	SALE OF ASSETS	35,025			-	
12-2610	RESERVE FOR REPLACEMENT INCOME	-	-	1,581,208	1,581,208	1,607,138
12-2612	BOND ISSUANCE				-	
12-2662	AEDC INFRASTRUCTURE ASSISTANCE	3,865,929	446,390	-	-	300,000
12-2663	GRANT INCOME			750,000	750,000	9,600,000
12-2664	AMERICAN RESCUE PLAN FUNDS				-	
Total Utility Fund Capital Revenues		**4,260,779**	**1,327,423**	**2,436,208**	**2,456,208**	**11,562,138**
Sanitation Fund Capital						
22-2511	Interest Earned	43,033	100,295	50,000	75,000	75,000
22-2516	Investment Income					
22-2510	Miscellaneous Revenue				-	
22-2521	MISCELLANEOUS TRANSFERS	170,000	312,343	17,480	17,480	-
22-2591	SALE OF ASSETS	13,100		50,000	3,350	
22-2610	Res. for Asset Replacement	382,449		362,436	362,436	370,832
22-2662	One-time transfer from Trust Fund		500,000	-	-	-
22-2664	AMERICAN RESCUE PLAN FUNDS					
Total Sanitation Fund Capital Revenues		**608,582**	**912,638**	**479,916**	**458,266**	**445,832**

GENERAL FUND

CAPITAL IMPROVEMENTS

2026-27 Budget

		Capital Projects	Large Operating	Total
FINANCE / ADMINISTRATION / COURT				
1	Desktop computers - Finance	$ 1,500	$ -	$ 1,500
2	Website Upgrade / City App	8,000	-	8,000
	TOTAL FINANCE / ADMINISTRATION	9,500	-	9,500
POLICE				
1	Patrol vehicles (3)	333,180	-	333,180
2	Office technology (computers, tablets, switches, etc)	2,800	-	2,800
3	Mini Ballistic Shields	3,385	-	3,385
4	K-9 Bite Suit	2,500	-	2,500
5	Camera for Evidence Tech	12,000	-	12,000
	TOTAL POLICE	353,865	-	353,865
ANIMAL CONTROL				
1	Digital Portable Radio	12,216	-	12,216
	TOTAL ANIMAL CONTROL	12,216	-	12,216
FIRE				
1	500 ft Hose	4,500	-	4,500
2	Computers	2,500		2,500
3	Refurbished Portable Radios	70,000		70,000
4	Gas Monitors -4 Quads & 40 H2S	17,000		17,000
	TOTAL FIRE	94,000	-	94,000
COMMUNITY DEVELOPMENT				
1	Desktop Computer	1,500	-	1,500
2	Rugged Laptop & Dock	4,000	-	4,000
3	iPads	1,500	-	1,500
4	Carbon Monoxide meter	600	-	600
5	Portable Radios for Fire Investigators	12,000	-	12,000
6	New ICC Code Books	1,000	-	1,000
7	Infrared Camera for Fire Marshal	1,600	-	1,600
	TOTAL INSPECTION	22,200	-	22,200
STREET				
1	Traffic signs (New)	9,000	-	9,000
2	Curb & gutter	15,000	-	15,000
3	Street Sweeper (4-year Lease)	65,142	-	65,142
4	School Zone Upgrades	49,200	-	49,200
5	Interior road resurfacing		550,000	550,000
6	Road pavement analysis		80,000	80,000
	TOTAL STREET	138,342	630,000	768,342

GENERAL FUND

CAPITAL IMPROVEMENTS

2026-27 Budget

		Capital Projects	Large Operating	Total
BUILDING & GROUNDS				
1	Dog Park landscape improvements	2,500	-	2,500
2	Kid's Kingdom tarp, fall pad, swing repair	4,500	-	4,500
3	A/C & Electrical Compressor/Meter	2,400	-	2,400
4	Disk golf course enhancements	2,000	-	2,000
	TOTAL BUILDING & GROUNDS	11,400	-	11,400
SPASHPARK				
1	Mats for Pirate Ship	12,000	-	12,000
	TOTAL SPLASHPARK	12,000	-	12,000
TOTAL GENERAL CAPITAL IMPROVEMENTS		$ 653,523	$ 630,000	$ 1,283,523
SPECIAL REVENUE FUNDS				
EMS (funded by Andrews Co. Hospital District)				
1	Ambulance outfitting	25,000	-	25,000
	TOTAL EMS	25,000	-	25,000
RELIEVER ROUTE (funded by directed sales tax)				
1	Traffic signs (new)	6,000	-	6,000
2	Sealcoat		200,000	200,000
3	Rehab SW Loop	-	200,000	200,000
	TOTAL RELIEVER ROUTE	6,000	400,000	406,000

Large Operating Fund projects are treated as Capital Improvement projects for tracking and visibility.

UTILITY (WATER & WASTEWATER) FUND

CAPITAL IMPROVEMENTS

2026-27 Budget

		Recurring	Non-Recurring	Total
SERVICE CENTER				
1	North side Fence	$ -	15,000	$ 15,000
	TOTAL BASIC CAPITAL	-	15,000	15,000
WATER PRODUCTION				
1	Hach Fluoride Analyzer	42,000	-	42,000
2	University Pump Station	-	150,000	150,000
3	Water Tank Maintenance	42,950	-	42,950
	TOTAL PRODUCTION	84,950	150,000	234,950
WELLFIELD DEVELOPMENT (financed by AEDC sales tax)				
1	Replace DCP #3 Water Well		300,000	300,000
	TOTAL WELLFIELD	-	300,000	300,000
WATER DISTRIBUTION				
1	Emergency Replacements (Pumps & Motors)	45,000	-	45,000
2	Quickvalves	30,000	-	30,000
3	Water Taps & Meters - New	25,000	-	25,000
4	Water meter changeouts	50,000	-	50,000
5	Replace ~ 1% of water lines in town (.8 miles / year)	400,000	-	400,000
6	Lead/Copper Line replacement program	50,000	-	50,000
7	NW Water Tower and water line extension	-	9,600,000	9,600,000
8	New 8" water line along SW Ave I	-	280,000	280,000
9	Water Tank Maintenance	117,788	-	117,788
	TOTAL DISTRIBUTION	717,788	9,880,000	10,597,788
WASTEWATER COLLECTION				
1	Sewer Taps - New	2,500	-	2,500
2	Sewer machine truck	198,000	-	198,000
3	Replace 1% of sewer lines within the city	100,000	-	100,000
	TOTAL WASTEWATER COLLECTION	300,500	-	300,500
WASTEWATER RECLAMATION				
1	Pickup	68,000	-	68,000
2	Sprinklers / water cannons	15,000	-	15,000
3	Chlorine Scale Cover: Reclamation Plant	8,000	-	8,000
4	Carport for equipment	-	24,000	24,000
5	Dredge Lagoons	-	65,000	65,000
		91,000	89,000	180,000
TOTAL UTILITY CAPITAL IMPROVEMENTS		$ 1,194,238	$ 10,434,000	$ 11,628,238

Recurring capital are projects included in almost every budget and/or have a regular replacement cycle of less than 10 years.

SANITATION FUND

CAPITAL IMPROVEMENTS

2026-27 Budget

		Recurring	Non-Recurring	Total
SANITATION - CONTAINERS				
1	New Containers	70,000	-	70,000
	TOTAL SANITATION - CONTAINERS	70,000	-	70,000
SANITATION - LANDFILL				
1	Rebuild Bulldozer	325,000	-	325,000
2	Water Well / Tank	-	45,000	45,000
	TOTAL SANITATION - LANDFILL	325,000	45,000	370,000
SANITATION - BULK				
1		$ -	$ -	$ -
	TOTAL SANITATION - BULK	-	-	-
	TOTAL SANITATION CAPITAL IMPROVEMENTS	$ 395,000	$ 45,000	$ 440,000

Recurring capital are projects included in almost every budget and/or have a regular replacement cycle of less than 10

Non-Recurring Projects > $250,000

2026-27 Budget

NW Water Tower and water line extension

Capital Outlay:	$ 9,600,000
Funding Source:	Fully funded by a 2026 HB-500 grant.
Description:	Construct a 0.75-million-gallon elevated storage tank and install a 12-inch water transmission line from the tank to NW 12th Street. Extend a 16-inch water line along NW 12th Street to complete a system loop, improving water reliability, increasing distribution capacity, and providing service to existing and future development in northwest Andrews.
Operating Impact:	The total cost of this project is expected to be fully funded through an HB 500 grant application submitted on July 30, 2026. The FY2027 Budget assumes the City will receive the full amount requested. Upon completion, the elevated storage tank and associated water lines will be capitalized and depreciated over an estimated useful life of 75 years.

8" water line along SW Ave I

Capital Outlay:	$ 280,000
Funding Source:	Utility Fund
Description:	Construct an 8-inch water line along SW Avenue I to connect existing dead-end water lines, creating a looped distribution system that improves water pressure, enhances system reliability, and provides better service to customers in southwest Andrews.
Operating Impact:	The initial outlay for the project will be approximately $280,000. The water line will be depreciated over 40 years, the expected useful life of the asset.

Replace DCP #3 Water Well

Capital Outlay:	$ 300,000
Funding Source:	Andrews Economic Development Corporation
Description:	Replace the original DCP #3 water well to restore the production capacity lost when the existing well failed, ensuring a reliable and sustainable water supply.
Operating Impact:	The initial outlay for the project will be approximately $300,000. The well will be depreciated over 40 years, the expected useful life of the asset.

Major Non-Recurring Projects

Impact on Operating Budget

When non-recurring capital projects require increases or provide reductions in expenditures in future years for operation and maintenance, these operating costs are factored into the 5-Year Fund Balance Forecast. The table below lists major active projects and their projected impact to operations, maintenance and staffing in future years.

Project Name	Fund	Description of Budgetary Item	Cost / (Revenue/Savings) vs 2026 Budget 2027	2028+
2026 NON-RECURRING CAPITAL IMPROVEMENTS				
NW Ave Q	General	Maintenance and sealcoating	-	2,000
2027 NON-RECURRING CAPITAL IMPROVEMENTS				
NW Water Tower and water line extension (annual cost should be partially offset with additional customers on the system)	Utility	Depreciation (75 years)	-	128,000
8" water line along SW Ave I	Utility	Depreciation (40 years)	-	7,000
Replace DCP #3 Water Well	Utility	Depreciation (40 years)	-	7,500
Impact on the Operating Budget			$ -	$ 144,500
General Fund			-	2,000
Utility Fund			-	142,500
Sanitation Fund			-	-

GENERAL FUND

CAPITAL IMPROVEMENT PROJECTIONS

Fiscal Years 2028-2031

	2028	2029	2030	2031
FINANCE / ADMINISTRATION				
Desktop computers - Finance		6,000	6,000	
Desktop computers - Admin		1,500		1,600
Desktop computers - Court		3,000		
Laptop/Desktop - Municipal Court judge		2,000		
Laptop-Field Technician	2,000			
Website Upgrade / City App				8,000
Shredder	5,000			
Improve Firewalls	7,500			
Battery backups	2,000			
Main wireless network - install Meraki	5,000			
APC-UPS-Battery Backup Server	3,500			
Cisco switches	15,000			
Comprehensive Plan			200,000	
TOTAL FINANCE / ADMINISTRATION	40,000	12,500	206,000	9,600
POLICE				
Patrol Vehicles cars w/,siren, lights, radio	229,999	592,247	244,006	251,326
CVE Vehicle with siren, lights, radio				
Police K-9 Vehicle w/ ,siren, lights, radio		126,440	265,057	
Admin Vehicles (Chief & Asst. Chief) w/ radio			244,040	
Detective Vehicles	113,176	116,572		123,671
Office Technology (computers, tablets, switches, etc)	2,800	3,000	3,000	3,500
Desktops			7,350	7,700
iPads	9,550			
Cloud Domain controller				8,000
Laptops with vehicle mounts	138,000			
Laptop docking stations	6,450			
Cisco 5505 50 user Firewall				3,675
Cisco 48 Port Switch - PD				9,500
Wireless Router - PD				2,650
Ballistic Helmets		75,000		
Paper Shredder		3,125		
Body Armor (Angel Armor Hard/Soft)	84,000			
New K-9 (includes training & lodging)	18,900	19,800		
K-9 Bite Suit				3,000
Ballistic Shield		22,000		
Laser bullet trajectory			1,250	
Macro Lenses for CID			3,500	
Night Vision for K9		42,500		
Tactical shotguns				73,125
Less Lethal weapons (40mm sponge rounds, etc)			5,400	
K9 Training equipment		1,875		
Firing Range improvements			200,000	
TOTAL POLICE	602,875	1,002,559	973,603	486,147
EMS				
Utility vehicle-1st response Tahoe	100,000		105,000	
Modular EMS unit w/ cots				420,000
Heart Monitor/Defibrillator		75,000	75,000	
Glidescope Ranger system		15,000		
Desktop computers			9,000	
Digital Pagers		3,000		
Revel Respitory Vent for ambulances		40,000		
Auto Pulse	30,000			
TOTAL EMS	130,000	133,000	189,000	420,000

GENERAL FUND

CAPITAL IMPROVEMENT PROJECTIONS

Fiscal Years 2028-2031

	2028	2029	2030	2031
ANIMAL SERVICES				
Animal control pickup - F250	55,400	57,062		69,725
Vehicle cage (includes lift)	39,000	40,170		48,000
iPad			5,040	
Lift-up cargo trailer	6,600			
Digital Portable Radio	12,582	12,960		
Washer Dryer (includes plumbing/electrical)			3,000	
TOTAL ANIMAL CONTROL	113,582	110,192	8,040	117,725
FIRE				
500 ft hose	4,500	4,500	4,500	4,500
Air Packs	22,000		24,000	
Rescue System-Jaws of Life	30,000			
TOTAL FIRE	56,500	4,500	28,500	4,500
COMMUNITY DEVELOPMENT				
Tahoe - Building Inspector, Fire Marshal	60,000	60,000		
Pickup - Community Outreach / Code Compliance				
Desktop Computers	1,500	1,500	1,500	
Rugged Laptops & Docks		4,000		4,000
Map Display Screen	3,500			
Trail Cameras with memory Cards for illegal dumping	1,000			1,000
TOTAL BUILDING INSPECTION	66,000	65,500	1,500	5,000
STREET				
Traffic Signs (New)	9,000	9,000	9,500	9,500
Curb & Gutter Program	15,000	15,000	18,000	18,000
Pickup		50,000		50,000
Computer	2,000			
Backhoe & trailer	100,000			
Street Sweeper (4-year Lease w/ purchase option)	142,170			
Lakeside Pumps - rebuild		5,000		
Pioneer Storm Pumps - rebuild		4,500		
NW Ave P	500,000			
Wetlands Pump Station - drainage				500,000
Interior road resurfacing	440,000	550,000	440,000	550,000
TOTAL STREET	1,208,170	633,500	467,500	1,127,500
BUILDING & GROUNDS				
A/C Units for MCB (3) & CAC	24,000			25,000
Repaint downtown benches	12,000			
Extend Police Station	5,000,000			
Downtown lightpole replacement		12,000		
Trees for parks and entrances			18,000	12,000
TOTAL BUILDING & GROUNDS	5,036,000	12,000	18,000	37,000

GENERAL FUND

CAPITAL IMPROVEMENT PROJECTIONS

Fiscal Years 2028-2031

	2028	2029	2030	2031
SPLASHPARK				
Pool Equipment	3,000		3,000	
Pressure Washer				2,000
Irrigation System			6,000	
Vacuums	7,000			7,000
Filtration System			100,000	
Large pump for pool		10,000		
Small pump for kiddie pool / pirate ship area (2)		5,000		
Paint Pirate ship	84,000			
Climbing wall	118,000			
Resurface large pool area & replace pool ribbon				170,000
TOTAL SPLASHPARK	212,000	15,000	109,000	179,000
RELIEVER ROUTE				
Traffic Signs (New)	6,000	6,000	6,000	6,000
John Deere Utility Tractor		30,000		
Brush Hog Mower		6,500		
Sealcoat			300,000	300,000
North Loop 1910 at US 385 Intersection (TxDOT)		250,000		
	6,000	292,500	306,000	306,000
TOTAL CAPITAL IMPROVEMENTS - GENERAL FUND	7,471,127	2,281,251	2,307,143	2,692,472

UTILITY FUND

CAPITAL IMPROVEMENT PROJECTIONS

Fiscal Years 2028-2031

	2028	2029	2030	2031
SERVICE CENTER				
Pressure washer	8,000			
Air compressor			5,500	
Mechanic Speciality tools		24,000		
Hoist for Service Shop				10,000
TOTAL SERVICE CENTER	8,000	24,000	5,500	10,000
WATER PRODUCTION				
Wellfield Motors and Pumps	15,000			
Computers for Control Room Call Out + software		14,000		
Remote Control Software from Denora	4,500			
Qdos Chemical pump replacement	6,000			6,000
SCADA system			12,000	
Control system upgrade		30,000		
Pump - mustang jr			15,000	
Static Mixer backup	16,000			
Soft start motors		50,000		
Regen Caustic Pump				9,000
Clear University supply line right of way				15,000
Water Tank Maintenance	42,950	156,580	156,580	156,580
TOTAL WATER PRODUCTION	84,450	250,580	183,580	186,580
WATER WELLFIELD (funded by AEDC sales tax)				
Drill new well north of DCP & connect in	750,000			
New Booster Pumps at DCP				1,200,000
TOTAL WATER WELLFIELD	750,000			1,200,000
WATER DISTRIBUTION				
Emergency Replacements (Pumps & Motors)	45,000	45,000	45,000	45,000
Quickvalves	30,000	30,000	30,000	30,000
Water Taps & Meters - New	25,000	25,000	25,000	25,000
Meter changeout - AMR (octaves in FY2024)	100,000	300,000	300,000	300,000
Meter Reading PC / Laptop (3)	5,000			
Replace ~ 1% of water lines in town (.8 miles / year)	500,000	500,000	500,000	500,000
Service pickup with utility bed			65,000	
Computer	2,000			
Leak Pumps			15,000	
WIMS Software - compliance reporting			30,000	
Waste tank recirculating pumps	30,000			30,000
Valve machine		30,000		
Backhoe		200,000		
Lead/Copper Line replacement program	50,000	50,000	50,000	50,000
Water Tank Maintenance	117,788	191,009	191,009	191,009
TOTAL WATER DISTRIBUTION	904,788	1,371,009	1,251,009	1,171,009

UTILITY FUND

CAPITAL IMPROVEMENT PROJECTIONS

Fiscal Years 2028-2031

	2028	2029	2030	2031
WASTEWATER COLLECTION				
Sewer Taps - New	2,500	2,500	2,500	2,500
Reel Hose for Sewer Machine		5,000		5,000
Air Blower Fan for Confined Space	2,500			
Trailer mount vacuum				125,000
Heritage lift station rework (new pumps)	75,000			
Kirby Lift Station				60,000
Vacuum Truck			300,000	
Commerce lift station		20,000		
Replace 1% of sewer lines within the City	250,000	250,000	250,000	250,000
Tools(jack hammer)	5,000			
TOTAL WASTEWATER COLLECTION	335,000	277,500	552,500	442,500
WASTEWATER RECLAMATION				
Gear Reducers (2) with motors	18,000			18,000
Computer & monitor			2,000	
Software upgrade				50,000
Chlorine Scale: Reclamation Plant	10,000			
Batwing Mower	32,000			
Drive shafts for paddles		8,000		
Dredge Lagoons	180,000	180,000	180,000	180,000
TOTAL WASTEWATER RECLAMATION	240,000	188,000	182,000	248,000
TOTAL CAPITAL IMPROVEMENTS - UTILITY FUND	2,322,238	2,111,089	2,174,589	3,258,089

SANITATION FUND

CAPITAL IMPROVEMENT PROJECTIONS

Fiscal Years 2028-2031

	2028	2029	2030	2031
SANITATION - CONTAINERIZED				
Sanitation Pickup	60,000			60,000
New Containers	70,000	75,000	75,000	76,000
Recycle Containers - cardboard				5,000
Recycle Rollaway Bins (1) - plastic				5,000
Sanitation Truck (31 yd)		300,000		
Sanitation Truck (27 yd)			300,000	
Recycle Center Bailer	20,000			
Roll-off Dumpster	6,000			
TOTAL SANITATION - CONTAINERIZED	156,000	375,000	375,000	146,000
LANDFILL				
Computer - Scales	2,000			
Computers		1,200		
John Deere Utility Tractor 1/3		30,000		
Brush Hog Mower 1/3		6,500		
Pickup	65,000			68,000
Landfill fence	20,000	25,000	40,000	
Tire cutter			85,000	
Verkada licenses				4,000
TOTAL LANDFILL	87,000	62,700	125,000	72,000
SANITATION - BULK				
Brush Truck	95,000			
Rolloff Dumpster bed	16,000			
Dump Trailer				15,000
Drop Bed Trailer				30,000
Pickup			60,000	
TOTAL SANITATION - BULK	111,000	0	60,000	45,000
TOTAL CAPITAL IMPROVEMENTS - SANITATION FUND	354,000	437,700	560,000	263,000

GENERAL FUND

CAPITAL TRUST FUND

The General Fund Capital Trust was established by the City Council in 1986 as part of a long-range plan to provide funds for purchasing capital improvements on a pay-as-you go basis. The policy was updated in 2024 to include additions to the fund annually.

Approved Contributions to the Trust:

1. August, 1986 - Resolution 372 establishing fund with $1,800,000
2. September, 1988 - $1,000,000 addition to fund
3. 1990-91 Budget - $500,000 addition to fund
4. 1991-1992 Budget - $400,000 addition to fund
5. May, 1994 - $300,000 addition to fund
6. May 2024-$3,172,370 addition to fund

		Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Revenues						
02-2512	Interest Earned - Capital Trust	$ 348,007	$ 445,437	$ 398,861	$ 380,000	$ 341,843
	Transfer from General Fund				-	-
Total Revenues		$ 348,007	$ 445,437	$ 398,861	$ 380,000	$ 341,843
Transfers to Other Funds						
02-29-902	Transfer to General Fund		$ -	$ (600,000)	$ (600,000)	$ (341,843)
	Transfer to Sanitation Fund		$ (500,000)	$ -	$ -	-
Total Transfers		-	(500,000)	(600,000)	(600,000)	(341,843)
Net Trust Fund Inflows/(Outflows)		$ 348,007	$ (54,563)	$ (201,139)	$ (220,000)	$ -
+/- Change in Assets / Liabilities		3,593,513		$ -	-	-
Fund Balance, Beginning of Year		6,100,000	10,041,520	9,986,957	9,986,957	9,766,957
Fund Balance, End of Year		10,041,520	9,986,957	9,785,818	9,766,957	9,766,957

GENERAL DEBT SERVICE FUND

08-39

Program Description

The General Debt Service Fund is a governmental fund used to account for monies set aside for the payment of principal and interest to holders of the City's general obligation bonds. A general obligation (GO) bond is a legal debt instrument used to finance permanent public projects within city limits. In issuing bonds, the City pledges to levy whatever property tax is needed to repay the bonds for any particular year.

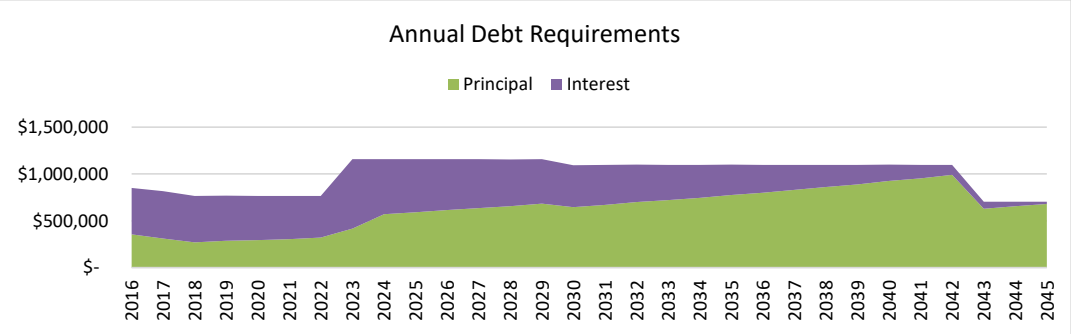
In October 2011, the City Council approved the issuance of $7,000,000 of "CITY OF ANDREWS, TEXAS, COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION, SERIES 2011" with proceeds funding constructing, improving, maintaining and operating a Relief Highway route around and outside the boundaries of the City to promote new or expanded business development, including related drainage, striping, signalization and site improvements.

In April 2015, the City Council approved the issuance of $8,000,000 of "CITY OF ANDREWS, TEXAS, COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION, SERIES 2015"; for the purpose of paying contractual obligations to be incurred for constructing, improving, maintaining and operating a Relief Highway route around and outside the boundaries of the City.

In October 2021, the City Council approved the issuance of $5,705,000 of "CITY OF ANDREWS, TEXAS, COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION, SERIES 2021"; for the purpose of paying contractual obligations to be incurred for installing a new water from the Florey Wellfield to the Water Treatment Plant.

Both 2011 & 2015 Certificates of Obligations are expected to be supported completely by a limited Sales Tax approved by voters in 2011.

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
REVENUES					
OTHER FINANCING SOURCES					
2633. Transfer from Reliever Rte Fund	$ 422,543	$ 427,040	$ 453,435	$ 453,435	$ 452,783
2635. Transfer from Rel Rte Repair Fund	312,100	312,100	312,100	312,100	312,100
2636. Transfer from Utility Fund	393,750	392,000	395,100	395,100	392,900
Total Revenues	$ 1,128,393	$ 1,131,140	$ 1,160,635	$ 1,160,635	$ 1,157,783
EXPENDITURES					
NON-OPERATING EXPENSE					
701. Debt Service - 2011 Principal	$ 345,000	$ 360,000	$ 375,000	$ 375,000	$ 390,000
711. Debt Service - 2011 Interest	77,543	67,040	78,435	$ 78,435	62,783
xxx. Debt Service - 2015 Principal				$ -	
712. Debt Service - 2015 Interest	312,100	312,100	312,100	$ 312,100	312,100
713. Debt Service - 2021 Interest	168,750	162,000	155,100	$ 155,100	147,900
703. Debt Service - 2021 Principal	225,000	230,000	240,000	$ 240,000	245,000
Total Operational Expense	$ 1,128,393	$ 1,131,140	$ 1,160,635	$ 1,160,635	$ 1,157,783
EXCESS (DEFICIENCY)	$ -	$ -	$ -	$ -	-
Fund Balance - Beginning of year	127,485	127,485	127,485	127,485	127,485
Fund Balance - End of year	$ 127,485	$ 127,485	$ 127,485	$ 127,485	$ 127,485



GENERAL DEBT SERVICE FUND

08-39

Debt Limitation

There is no statutory debt limitation in the City Charter or under State Law. The City operates under a Home Rule Charter that limits the maximum ad valorem tax rate for all City purposes to $2.50 per $100 assessed valuation. Administrately, the Attorney General of the State of Texas will permit allocation of $1.50 of the $2.50 maximum tax rate for general obligation debt service. The City's proposed tax rate is $.180475 per $100 assessed valuation. The City's Fiscal Principles and Policies states the City will strive to limit general obligation annual debt service requirements to 20% of general governmental expenditures. All current debt is completely supported by a limited sales tax.

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Tax rate limitation	$ 2.50000	$ 2.50000	$ 2.50000	$ 2.50000	$ 2.50000
Actual tax rate	0.18048	0.18048	0.18048	0.18048	0.20031
Tax rate available per $100 valuatoin	$ 2.31953	$ 2.31953	$ 2.31953	$ 2.31953	$ 2.29969
Assessed Valuation	$ 1,065,883,709	$ 1,164,202,399	$ 1,229,544,014	$1,229,544,014	$ 1,263,349,037
Additional tax levy available	$ 24,723,439	$ 27,003,966	$ 28,519,581	$ 28,519,581	$ 29,053,162
Debt service requirements as a % of total gen. governmental expenditures	10%	9%	10%	10%	10%
Financial Policy Target	20%	20%	20%	20%	20%

Debt Ratios

Important financial ratios are the debt per capita ratio and the overlapping debt per captia ratio. Debt per capita is determined by dividing the City's outstanding general obligation debt by the City's population. Overlapping debt includes not only the City's direct debt, but also includes the City's applicable portion of the debt of all other "overlapping" tax entities located within the City limits, such as the school district, Andrews County, and the Andrews County Hospital District. By including all of the overlapping entities, the total tax impact on a City property tax owner can then be calculated.

As of Sept 30 (end of FY),	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
General obligation debt outstanding	$ 16,360,447	$ 15,730,393	$ 15,060,000	$ 15,060,000	$ 14,445,000
Estimated population	13,700	13,700	13,800	13,800	14,000
Tax-supported debt per capita	$ 1,290	$ 1,148	$ 1,091	$ 1,091	$ 1,032
Bond Rating	AA	AA	AA	AA	AA
% debt to net taxable valuation	1.9%	1.4%	2.3%	2.3%	1.1%
Overlapping debt applicable to City					
City of Andrews	$ 10,422,112	$ 10,053,725	$ 9,515,000	$ 9,515,000	$ 9,000,000
Andrews County Hospital District	3,054,294	3,581,293	2,500,000	2,500,000	5,000,000
Andrews Independent School District	9,655,367	8,997,725	7,500,000	7,500,000	7,000,000
County of Andrews	1,417,957	1,495,058	1,000,000	1,000,000	800,000
Total overlapping debt	$ 24,549,730	$ 24,127,801	$ 20,515,000	$ 20,515,000	$ 21,800,000
Overlapping debt per capital	$ 1,792	$ 1,761	$ 1,487	$ 1,487	$ 1,557

GENERAL DEBT SERVICE FUND

08-39

SCHEDULE OF GENERAL OBLIGATION DEBT OUTSTANDING

October 1, 2026

	Interest Rates	Date of Issue	Date of Maturity	Amount ($000) Issued	Amount ($000) Outstanding	FY2027 Requirements Principal	FY2027 Requirements Interest	FY2027 Requirements Total
Certificates of Obligation:								
Series 2011	2.20-4.15	Oct-11	Sep-31	$ 7,000	$ 1,890	$ 390,000	$ 62,783	$ 452,783
Series 2015	3.746	May-15	Sep-45	8,000	8,000	-	312,100	312,100
Series 2021	3.0	Oct-22	Sep-42	5,705	5,170	245,000	147,900	392,900
				$ 20,705	$ 15,060	$ 635,000	$ 522,783	$ 1,157,783

SUMMARY SCHEDULE OF DEBT REQUIREMENTS

GENERAL OBLIGATION DEBT

Fiscal Year	Beginning Balance	Amount Due Principal	Amount Due Interest	Debt Service	Ending Balance
2016	$ 13,070,000	$ 355,000	$ 496,463	$ 851,463	$ 12,715,000
2017	12,715,000	310,000	507,773	817,773	12,405,000
2018	12,405,000	270,000	494,908	764,908	12,135,000
2019	12,135,000	285,000	483,703	768,703	11,850,000
2020	11,850,000	295,000	471,875	766,875	11,555,000
2021	11,555,000	305,000	459,633	764,633	11,250,000
2022	16,955,000	320,000	446,975	766,975	16,635,000
2023	16,635,000	415,000	744,618	1,159,618	16,220,000
2024	16,220,000	570,000	588,543	1,158,543	15,650,000
2025	15,650,000	590,000	567,475	1,157,475	15,060,000
2026	15,060,000	615,000	545,635	1,160,635	14,445,000
2027	14,445,000	635,000	522,873	1,157,873	13,810,000
2028	13,810,000	655,000	499,338	1,154,338	13,155,000
2029	13,155,000	685,000	475,030	1,160,030	12,470,000
2030	12,470,000	645,000	449,593	1,094,593	11,825,000
2031	11,825,000	670,000	426,000	1,096,000	11,155,000
2032	11,155,000	700,000	401,950	1,101,950	10,455,000
2033	10,455,000	720,000	376,800	1,096,800	9,735,000
2034	9,735,000	745,000	350,900	1,095,900	8,990,000
2035	8,990,000	775,000	324,100	1,099,100	8,215,000
2036	8,215,000	800,000	296,200	1,096,200	7,415,000
2037	7,415,000	830,000	267,400	1,097,400	6,585,000
2038	6,585,000	860,000	237,500	1,097,500	5,725,000
2039	5,725,000	890,000	206,500	1,096,500	4,835,000
2040	4,835,000	925,000	174,400	1,099,400	3,910,000
2041	3,910,000	955,000	141,000	1,096,000	2,955,000
2042	2,955,000	990,000	107,963	1,097,963	1,965,000
2043	1,965,000	630,000	73,688	703,688	1,335,000
2044	1,335,000	655,000	50,063	705,063	680,000
2045	680,000	680,000	25,500	705,500	-

SERIES 2011

CERTIFICATES OF OBLIGATION

PROJECTED PAYMENT SCHEDULE

FY	Beg Bal	Principal	Add'l Pmt	Int Rate	Interest	Debt Service	End Bal
2012	$ 7,000,000	$ 310,000	$ 280,000	2.20%	$ 109,511	$ 699,511	$ 6,410,000
2013	$ 6,410,000	$ 330,000	$ 325,000	2.20%	$ 140,984	$ 795,984	$ 5,755,000
2014	$ 5,755,000	$ 340,000	$ -	2.20%	$ 126,610	$ 466,610	$ 5,415,000
2015	$ 5,415,000	$ 345,000	$ -	2.20%	$ 119,130	$ 464,130	$ 5,070,000
2016	$ 5,070,000	$ 355,000		2.20%	$ 111,540	$ 466,540	$ 4,715,000
2017	$ 4,715,000	$ 310,000		4.15%	$ 195,673	$ 505,673	$ 4,405,000
2018	$ 4,405,000	$ 270,000		4.15%	$ 182,808	$ 452,808	$ 4,135,000
2019	$ 4,135,000	$ 285,000		4.15%	$ 171,603	$ 456,603	$ 3,850,000
2020	$ 3,850,000	$ 295,000		4.15%	$ 159,775	$ 454,775	$ 3,555,000
2021	$ 3,555,000	$ 305,000		4.15%	$ 147,533	$ 452,533	$ 3,250,000
2022	$ 3,250,000	$ 320,000		4.15%	$ 134,875	$ 454,875	$ 2,930,000
2023	$ 2,930,000	$ 335,000		4.15%	$ 121,595	$ 456,595	$ 2,595,000
2024	$ 2,595,000	$ 345,000		4.15%	$ 107,693	$ 452,693	$ 2,250,000
2025	$ 2,250,000	$ 360,000		4.15%	$ 93,375	$ 453,375	$ 1,890,000
2026	$ 1,890,000	$ 375,000		4.15%	$ 78,435	$ 453,435	$ 1,515,000
2027	$ 1,515,000	$ 390,000		4.15%	$ 62,873	$ 452,873	$ 1,125,000
2028	$ 1,125,000	$ 405,000		4.15%	$ 46,688	$ 451,688	$ 720,000
2029	$ 720,000	$ 425,000		4.15%	$ 29,880	$ 454,880	$ 295,000
2030	$ 295,000	$ 295,000		4.15%	$ 12,243	$ 307,243	$ -
2031	$ -	$ -		4.15%	$ -	$ -	$ -
		$ 6,395,000	$ 605,000		$ 2,152,820	$ 9,152,820	

SERIES 2015

CERTIFICATES OF OBLIGATION

ORIGINAL BUDGET

FY	Beg Bal	Principal	Add'l Pmt	Int Rate	Interest	Debt Service	End Bal
2012	$ 7,000,000	$ 310,000	$ -	2.20%	$ 109,511	$ 419,511	$ 6,690,000
2013	$ 6,690,000	$ 330,000	$ -	2.20%	$ 147,180	$ 477,180	$ 6,360,000
2014	$ 6,360,000	$ 340,000	$ -	2.20%	$ 139,920	$ 479,920	$ 6,020,000
2015	$ 6,020,000	$ 345,000	$ -	2.20%	$ 132,440	$ 477,440	$ 5,675,000
2016	$ 5,675,000	$ 355,000	$ -	2.20%	$ 124,850	$ 479,850	$ 5,320,000
2017	$ 5,320,000	$ 310,000	$ -	4.15%	$ 220,780	$ 530,780	$ 5,010,000
2018	$ 5,010,000	$ 270,000	$ -	4.15%	$ 207,915	$ 477,915	$ 4,740,000
2019	$ 4,740,000	$ 285,000	$ -	4.15%	$ 196,710	$ 481,710	$ 4,455,000
2020	$ 4,455,000	$ 295,000	$ -	4.15%	$ 184,883	$ 479,883	$ 4,160,000
2021	$ 4,160,000	$ 305,000	$ -	4.15%	$ 172,640	$ 477,640	$ 3,855,000
2022	$ 3,855,000	$ 320,000	$ -	4.15%	$ 159,983	$ 479,983	$ 3,535,000
2023	$ 3,535,000	$ 335,000	$ -	4.15%	$ 146,703	$ 481,703	$ 3,200,000
2024	$ 3,200,000	$ 345,000	$ -	4.15%	$ 132,800	$ 477,800	$ 2,855,000
2025	$ 2,855,000	$ 360,000	$ -	4.15%	$ 118,483	$ 478,483	$ 2,495,000
2026	$ 2,495,000	$ 375,000	$ -	4.15%	$ 103,543	$ 478,543	$ 2,120,000
2027	$ 2,120,000	$ 390,000	$ -	4.15%	$ 87,980	$ 477,980	$ 1,730,000
2028	$ 1,730,000	$ 405,000	$ -	4.15%	$ 71,795	$ 476,795	$ 1,325,000
2029	$ 1,325,000	$ 425,000	$ -	4.15%	$ 54,988	$ 479,988	$ 900,000
2030	$ 900,000	$ 440,000	$ -	4.15%	$ 37,350	$ 477,350	$ 460,000
2031	$ 460,000	$ 460,000	$ -	4.15%	$ 19,090	$ 479,090	$ -
		$ 7,000,000			$ 2,569,541	$ 9,569,541	

SERIES 2021

CERTIFICATES OF OBLIGATION

PROJECTED PAYMENT SCHEDULE

FY	Beg Bal	Principal	Add'l Pmt	Int Rate	Interest	Debt Service	End Bal
2023	$ 5,705,000	$ 80,000		3.00%	$ 310,923	$ 390,923	$ 5,625,000
2024	$ 5,625,000	$ 225,000		3.00%	$ 168,750	$ 393,750	$ 5,400,000
2025	$ 5,400,000	$ 230,000	$ -	3.00%	$ 162,000	$ 392,000	$ 5,170,000
2026	$ 5,170,000	$ 240,000	$ -	3.00%	$ 155,100	$ 395,100	$ 4,930,000
2027	$ 4,930,000	$ 245,000		3.00%	$ 147,900	$ 392,900	$ 4,685,000
2028	$ 4,685,000	$ 250,000		3.00%	$ 140,550	$ 390,550	$ 4,435,000
2029	$ 4,435,000	$ 260,000		3.00%	$ 133,050	$ 393,050	$ 4,175,000
2030	$ 4,175,000	$ 265,000		3.00%	$ 125,250	$ 390,250	$ 3,910,000
2031	$ 3,910,000	$ 275,000		3.00%	$ 117,300	$ 392,300	$ 3,635,000
2032	$ 3,635,000	$ 285,000		3.00%	$ 109,050	$ 394,050	$ 3,350,000
2033	$ 3,350,000	$ 290,000		3.00%	$ 100,500	$ 390,500	$ 3,060,000
2034	$ 3,060,000	$ 300,000		3.00%	$ 91,800	$ 391,800	$ 2,760,000
2035	$ 2,760,000	$ 310,000		3.00%	$ 82,800	$ 392,800	$ 2,450,000
2036	$ 2,450,000	$ 320,000		3.00%	$ 73,500	$ 393,500	$ 2,130,000
2037	$ 2,130,000	$ 330,000		3.00%	$ 63,900	$ 393,900	$ 1,800,000
2038	$ 1,800,000	$ 340,000		3.00%	$ 54,000	$ 394,000	$ 1,460,000
2039	$ 1,460,000	$ 350,000		3.00%	$ 43,800	$ 393,800	$ 1,110,000
2040	$ 1,110,000	$ 360,000		3.00%	$ 33,300	$ 393,300	$ 750,000
2041	$ 750,000	$ 370,000		3.00%	$ 22,500	$ 392,500	$ 380,000
2042	$ 380,000	$ 380,000		3.00%	$ 11,400	$ 391,400	$ -
		$ 5,705,000	$ -		$ 2,147,373	$ 7,852,373	

General Fund

Financial Overview

The General Fund serves as the City's main operating fund, providing the resources necessary to sustain its day-to-day activities. Expenditures in the General Fund are primarily tax-supported activities.

GENERAL FUND (01)

ADMINISTRATIVE SERVICES
- 01-City Council / Legislative
- 02-City Administration
- 03-Finance
- 04-General Operations
- 09-Municipal Court

PUBLIC SAFETY
- 11-Police
- 12-Ambulance
- 13-Animal Control
- 16-Fire

COMMUNITY DEVELOPMENT
- 17-Planning & Development
- 21-Streets
- 24-Building & Grounds
- 25-Splash Park

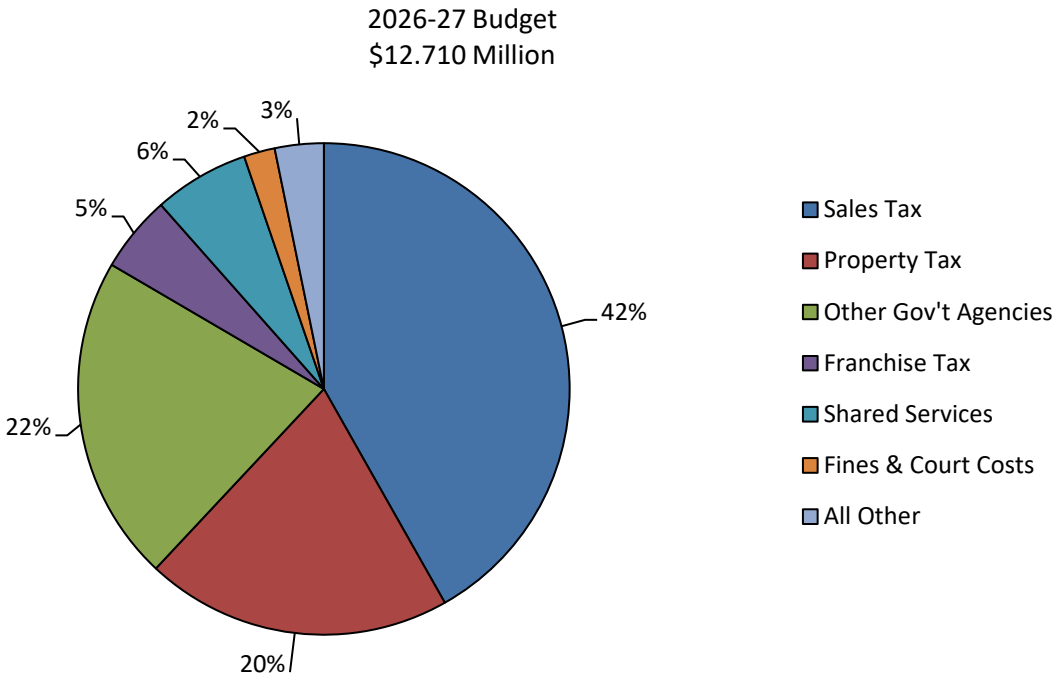
Fund Summary (Cash Basis)

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Revenues					
Taxes	$ 8,493,527	$ 8,611,281	$ 8,042,027	$ 8,676,189	$ 8,492,061
License, Permits & Fees	212,167	172,529	214,650	247,250	240,400
Charges for Services	64,622	60,902	58,500	58,500	58,500
Fines and Court Costs	181,909	150,350	188,426	130,635	260,300
Miscellaneous	26,476	(13,804)	69,270	68,221	15,000
Investment Income	385,126	219,989	180,000	130,000	120,000
Intergovernmental Revenue	2,669,234	2,752,573	2,895,232	2,997,591	2,725,777
Shared Services	628,998	688,848	767,883	767,883	798,273
Grant Income	-	214,341	1,276,474	1,276,474	-
Total	$ 12,662,060	$ 12,857,009	$ 13,692,461	$ 14,352,742	$ 12,710,312
Expenditures:					
Personnel Services	$ 7,415,547	$ 7,953,203	$ 8,504,393	$ 8,516,881	$ 8,585,490
Supplies	429,216	415,305	448,750	458,763	455,607
Maintenance & Repairs	1,455,177	1,916,462	762,402	832,876	696,995
Outside Services	1,543,941	1,584,799	1,681,096	1,646,302	1,725,076
Other Operating Expense	304,882	242,399	576,075	581,065	191,414
Depreciation & Amortization	137,451	123,987	136,627	136,627	119,691
Total	$ 11,286,213	$ 12,236,154	$ 12,109,343	$ 12,172,514	$ 11,774,272
Excess (deficiency)	$ 1,375,847	$ 620,854	$ 1,583,118	$ 2,180,228	$ 936,039
Change in assets and liabilities	(2,846,316)	953,470	-	-	-
Depreciation & Amortation	137,451	123,987	136,627	136,627	119,691
Transfer (to)/from Other Funds	(1,500,000)	(1,579,274)	(2,802,800)	(2,802,800)	(1,140,000)
Est. Source/(Use) of Fund Balance	(2,833,018)	119,037	(1,083,055)	(485,945)	(84,270)
Fund Balance, Beginning of Year	6,853,033	4,020,015	4,139,052	4,139,052	3,653,107
Fund Balance, End of Year	$ 4,020,015	$ 4,139,052	$ 3,055,997	$ 3,653,107	$ 3,568,837
		(0)			

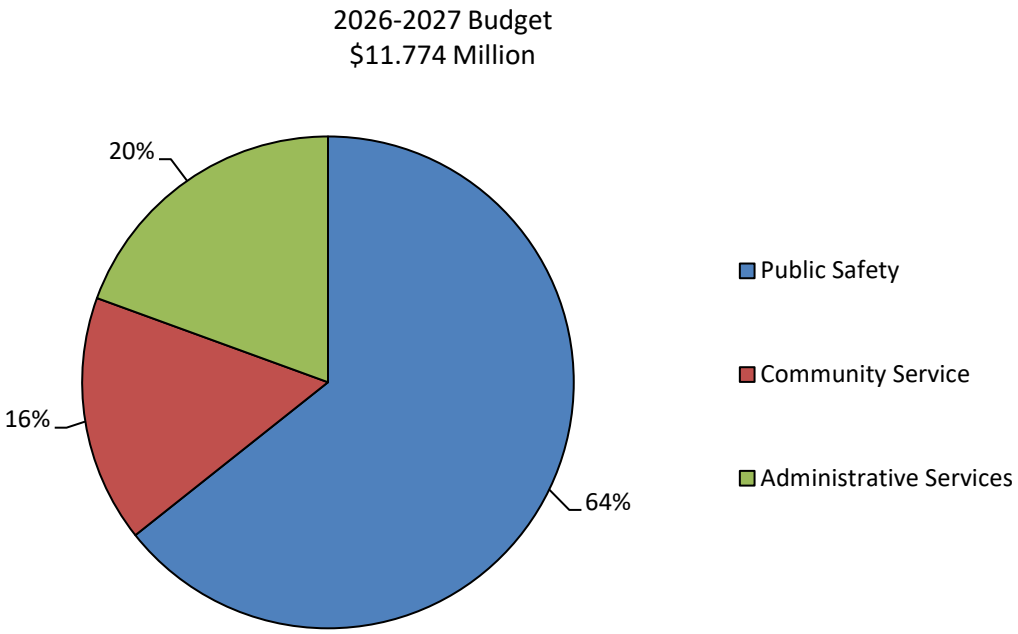
Personnel

Full-Time	65.75	67.00	67.00	67.00	67.50
Part-Time	3.75	3.55	3.75	3.75	2.25
Volunteer Fire Department	47.00	47.00	47.00	47.00	47.00
Total	116.50	117.55	117.75	117.75	116.75

Where does the City get General Fund Money?



How does the City spend General Fund Money?



General Fund

Operating Revenues by Account

Acct.	Account Name	2023-24 Actutal	2024-25 Actutal	2025-26 Budget	2025-26 Projection	2026-27 Budget
2101	A/V TAXES-CURRENT COLLECTIONS	1,921,997	2,111,753	2,219,020	2,219,020	2,530,564
2105	PENALTIES & INTEREST - A/V TAX	42,483	32,962	35,000	35,000	35,000
2109	TIRZ VALUE	-	(9,977)	(40,993)	(40,993)	(59,003)
2110	A/V TAX ADJUST. TO ASSESSMENT	-	-	-	-	-
2120	1% SALES TAX	4,622,552	4,609,391	4,250,000	4,632,080	4,250,000
2121	ECONOMIC DEVELOPMENT SALES TAX	2,311,276	2,304,696	2,125,000	2,316,040	2,125,000
2122	E.D. SALES TAX PAID TO AEDC	(2,311,276)	(2,304,696)	(2,125,000)	(2,316,040)	(2,125,000)
2123	.25% PROPERTY REDUCTION TAX	1,155,638	1,152,348	1,062,500	1,158,020	1,062,500
2124	.25% TAX-RELIEVER ROUTE FUND	1,155,638	1,152,348	1,062,500	1,158,020	1,062,500
2125	SALES TAX PAID TO RELIEVER RTE	(1,155,638)	(1,152,348)	(1,062,500)	(1,158,020)	(1,062,500)
2130	FRANCHISE FEE CABLE TV	78,746	67,523	70,000	60,000	60,000
2131	FRANCHISE FEE TELEPHONE	69,401	53,359	70,000	50,000	50,000
2132	FRANCHISE TAX - ELECTRIC	413,528	417,696	400,000	400,000	400,000
2133	FRANCHISE FEE GAS COMPANY	133,941	137,195	130,000	130,000	130,000
2140	ALCOHOLIC BEVERAGE TAX	13,459	20,215	15,000	15,000	15,000
2160	PAYMENT IN LIEU OF TAXES	41,783	18,815	19,000	18,062	18,000
	Total Taxes	**8,493,527**	**8,611,281**	**8,042,027**	**8,676,189**	**8,492,061**
2201	ANIMAL REGISTRATION & FEES	13,475	8,375	10,000	10,000	10,000
2202	ADOPT-A-PET	275	250	250	250	-
2211	PLUMBING PERMITS	6,967	6,794	6,000	23,000	10,000
2212	BUILDING PERMITS	55,755	24,721	15,000	44,000	25,000
2213	ELECTRICAL PERMITS	14,712	6,821	4,000	24,000	10,000
2214	MECHANICAL PERMITS	6,480	4,857	2,000	20,000	8,000
2215	SHORT TERM RENTAL PERMIT				100	
2216	FIRE PERMITS	-	-	100	100	100
2221	PEDDLERS' PERMITS	3,874	2,308	2,500	2,000	1,500
2231	ENVIRONMENTAL DRILLING PERMIT	25	-			
2241	PAVEMENT CUTS	1,050	-	-	-	-
2251	AFFIDAVIT FEES	1,492	1,287	1,000	1,000	1,000
2261	ZONING FEES	5,415	7,250	3,500	2,500	2,500
2271	ALCOHOL LICENSE/PERMIT	330	-	-	-	-
2272	SIGN PERMIT FEE	975	600	300	300	300
2281	SANITARIAN REIMBURSEMENT FEE	7,048	7,490	5,500	5,500	7,500
2515	INTEREST CHARGE ON WEED LIENS	1,288	1,058	4,500	4,500	4,500
2580	WEED CONTROL - MOWING/CLEANING	7,751	13,297	10,000	10,000	10,000
2581	WEED LIEN - ADMIN FEE	40	(103)	-	-	-
2582	WEED CONTROL LIENS - FILING FEES	173	-	-	-	-
2584	DEMOLITION FEES			-	-	-
2421	MISC CREDIT CARD FEES	85,043	87,524	150,000	100,000	150,000
Total Licenses, Permits and Fees		**212,167**	**172,529**	**214,650**	**247,250**	**240,400**
2401	COURT COSTS	15,267	12,108	12,000	10,000	12,000
2404	M/C JUDICIAL FEE	28	34		-	
2405	COURT TECHNOLOGY			13,126	15,835	17,000
2410	FINES & FORFEITURES	139,992	106,374	131,000	71,000	199,000
2411	M/C WARRANT FEES	11,446	11,692	11,000	10,000	11,000
2412	M/C DEF. DRIVING FEES	530	649	500	500	500
2413	M/C DISMISSAL FEE (DL-MVI-REG)	670	660	500	500	500
2414	JUDICIAL EFFECIENCY FUND FEE	1,303	1,578	1,600	1,600	1,600
2415	CHILD SAFETY FUND FEE	200	165	200	200	200
2416	M/C OVERPAYMENTS	(468)	174	-	-	-
2417	ADMINISTRATIVE FEE - MSB	-	-	-	-	-
2418	ADMINISTRATIVE FEE - TDPS	496	488	500	500	500
2419	DEFERRED ADJ. EXPENSE FEE	8,692	12,873	12,000	17,500	12,000
2420	M/C CREDIT CARD FEE	3,754	3,556	6,000	3,000	6,000
Total Fines and Court Costs		**181,909**	**150,350**	**188,426**	**130,635**	**260,300**

General Fund

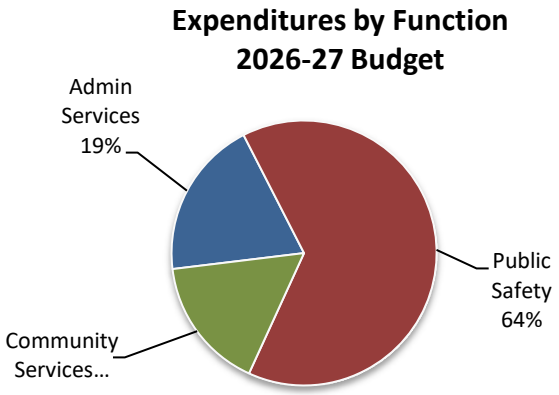
Operating Revenues by Account

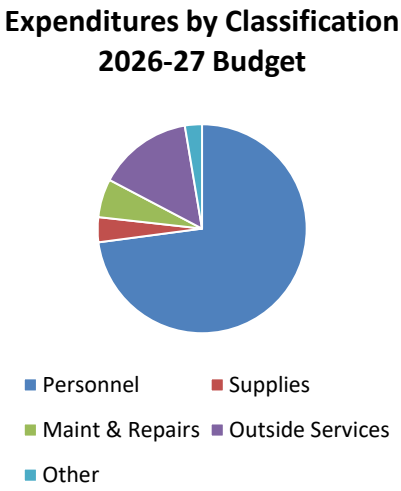
Acct.	Account Name	2023-24 Actutal	2024-25 Actutal	2025-26 Budget	2025-26 Projection	2026-27 Budget
						(continued)
2321	SPLASH PARK ADMISSIONS	32,721	31,308	32,000	32,000	32,000
2322	SPLASH PARKL FOOD	7,948	8,525	6,000	6,000	6,000
2324	SPLASH PARK PARTIES	20,838	17,821	17,000	17,000	17,000
2325	SPLASH PARK DRINKS	3,306	3,117	3,500	3,500	3,500
2329	SPLASH PARK OVER & SHORT	(191)	130	-	-	-
Total Charges for Services		**64,622**	**60,902**	**58,500**	**58,500**	**58,500**
2511	INTEREST INCOME	385,126	219,989	180,000	130,000	120,000
2516	INVESTMENT INCOME	-	-			
Total Investment Income		**385,126**	**219,989**	**180,000**	**130,000**	**120,000**
2520	MISCELLANEOUS REVENUE	26,476	(13,804)	15,000	15,000	15,000
2521	INSURANCE REIMBURSEMENT			54,270	53,221	-
Total Miscellaneous Income		**26,476**	**(13,804)**	**69,270**	**68,221**	**15,000**
2601	ADMIN SERVICES - UTILITY FUND	349,444	382,694	426,601	426,601	443,485
2602	ADMIN SERVICES - SANITATION FUND	279,555	306,155	341,281	341,281	354,788
Total Shared Services		**628,998**	**688,848**	**767,883**	**767,883**	**798,273**
2603	ADMINISTRATIVE SVC-A.E.D.C.	9,600	12,000	12,000	12,000	12,000
2650	ANDREWS HOSP.DIST.BILLED -UNPD					
2651	ANDREWS HOSP.DIST.TOTAL PAID	2,506,510	2,571,042	2,706,974	2,809,333	2,703,777
2655	AISD-SCHOOL RESOURCE OFFICER	128,124	134,531	141,258	141,258	-
2656	BUILDING FACADE PROG - AEDC	25,000	25,000	25,000	25,000	-
2657	ADMINISTRATIVE SERVICE-TIRZ		10,000	10,000	10,000	10,000
Total Intergovernmental Income		**2,669,234**	**2,752,573**	**2,895,232**	**2,997,591**	**2,725,777**
2645	GRANT INCOME		214,341	1,276,474	1,276,474	-
2648	JOB TRAINING CONTRACT-ECON.DEV	-	-	-	-	-
Total Grant Income		**-**	**214,341**	**1,276,474**	**1,276,474**	**-**
TOTAL GENERAL FUND OPERATING REVENUE		**12,662,060**	**12,857,009**	**13,692,461**	**14,352,742**	**12,710,312**

General Fund

Operating Expenditures

Expenditures by Department	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Administrative Services:					
01 City Council / Legislative	$ 137,402	$ 116,029	$ 453,883	$ 453,498	$ 94,250
02 City Administration	288,624	299,722	314,784	316,437	327,391
03 Finance	903,110	1,072,405	1,096,021	1,098,271	1,131,983
04 General Operations	491,049	490,015	540,187	567,437	567,109
09 Municipal Court	188,765	158,962	171,281	173,990	166,305
Public Safety					
11 Police	3,647,601	3,923,927	4,039,932	4,040,436	4,121,029
12 Ambulance	2,498,486	2,593,008	2,823,825	2,809,333	2,703,777
13 Animal Control	222,708	210,278	362,083	354,574	384,709
16 Fire	290,430	327,636	310,227	367,717	365,193
Community Services					
17 Planning & Development	475,196	508,107	545,193	541,198	576,123
21 Street	1,587,897	2,019,460	874,582	889,568	775,164
24 Buildings & Grounds	375,793	358,293	428,193	410,902	408,396
25 Splash Park	179,153	158,313	149,153	149,153	152,842
Total Departmental Operating Expense	$ 11,286,213	$ 12,236,154	$ 12,109,343	$ 12,172,514	$ 11,774,272
06 Non-Departmental (Non-Operating)	*$ 1,500,000*	*$ 1,579,274*	*$ 2,802,800*	*$ 2,802,800*	*$ 1,140,000*





Expenditures by Classification	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 7,415,547	$ 7,953,203	$ 8,504,393	$ 8,516,881	$ 8,585,490
Supplies	429,216	415,305	448,750	458,763	455,607
Maintenance & Repairs	1,455,177	1,916,462	762,402	832,876	696,995
Outside Services	1,543,941	1,584,799	1,681,096	1,646,302	1,725,076
Other Operating Expense	304,882	242,399	576,075	581,065	191,414
Depreciation & Amortization	137,451	123,987	136,627	136,627	119,691
Total Expenditures	$ 11,286,213	$ 12,236,154	$ 12,109,343	$ 12,172,514	$ 11,774,272

SHARED SERVICES

The General Fund includes budgeted expenses for City Council, City Administration, Finance, and General Operations. These expenses are incurred for the operation of all functions of the city government. Since the city government is responsible for functions such as police and streets which are paid for with tax dollars and for enterprise functions such as water and sewer utility and refuse collection utility which are paid for with user fees, these expenses must be fairly allocated and paid for by each function.

	Budget 2025-26	Budget 2026-27
Shared Services to be allocated include:		
City Council / Legislative	120,550	94,250
City Administration	314,784	327,391
Finance	1,096,021	1,131,983
General Operations	540,187	567,109
Less: Community Projects	(100,000)	(75,000)
Less: City Prosecutor	(22,200)	(22,200)
Less: Tax Appraisal & Collection	(31,544)	(32,484)
Less: Health Inspections	(47,892)	(49,608)
Less: Retirement payouts (non-admin)	(6,000)	(10,000)
Less: Emergency Service District Consultant	-	-
Less: Credit Card Fees	(150,000)	(150,000)
Less: Election Services	(7,500)	(7,500)
	$ 1,706,406	$ 1,773,941
Allocation to funds:		
General Fund	55%	55%
Water and Sewer Fund	25%	25%
Sanitation Fund	20%	20%
	100%	100%
Cost to each fund:		
General Fund	$ 938,523	$ 975,667
Water and Sewer Fund	426,601	443,485
Sanitation Fund	341,281	354,788
	$ 1,706,406	$ 1,773,941

All Shared Services expenses are paid by the General Fund. The General Fund will be paid monthly by the Water and Sewer Fund and the Sanitation Fund based upon the budgeted amount. At the close of each fiscal year, actual expenses will be determined and a final reimbursement for costs made based upon the final year-end accounting. The General Fund will budget revenue for the anticipated monthly reimbursements.

CITY COUNCIL / LEGISLATIVE

01-01

Program Description

The City Council is the policy-making body of the City that approves contracts, adopts regulatory ordinances and resolutions, approves the annual budget, determines the tax rate, provides direction to the City Manager and other Council appointees, and provides a forum for active community participation in setting and achieving City policies, goals and objectives.

Mayor	Jason Harper
Council Member / Mayor Pro Tem	Sean Hughes
Council Member	Stephanie Martin
Council Member	Jeff Hatfield
Council Member	Jane Gomez
Council Member	Edward Salidvar



Key Focus Areas for FY2027

The City Council established the following Key Focus Areas or priorities for the success of their future vision. A discussion of the Council's vision and goals, as well as City Staff initiatives to achieve these goals is provided in the City's Strategic Plan within the Introduction & Overview section of the Budget.

Key Focus Area 1: A community where people feel safe.

Key Focus Area 2: A community where people love to live.

Key Focus Area 3: A community where people have a future.

Performance Measures

	Fiscal Year				
	2023	2024	2025	2026 Est	2027 Bgt
♦ Council Meetings	21	22	22	22	22
♦ Council Meeting Citizen Requests	9	12	13	13	TBD
♦ Public Hearings	22	25	13	15	TBD
♦ Ordinances	27	25	25	19	TBD
♦ Resolutions	37	32	32	25	TBD
♦ % Debt Service to General Expenditures	10.9%	10.1%	9.6%	9.5%	9.8%

TBD - To be determined. Events are too difficult to estimate.

CITY COUNCIL / LEGISLATIVE

01-01

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 5,966	$ 12,504	$ 12,750	$ 12,365	$ 12,000
Supplies	4,065	4,335	3,800	3,800	3,250
Outside Services	3,665	4,758	4,000	4,000	4,000
Other Operating Expenses	123,707	94,433	433,333	433,333	75,000
Total Expenditures	$ 137,402	$ 116,029	$ 453,883	$ 453,498	$ 94,250

Community Projects

Building Façade Program	-	10,000	25,000	10,000	-
Support Rape Crisis Advocacy Center	28,500	28,500	28,500	28,500	28,500
Better Bathroom Program			2,000	500	2,000
Trap Nueter Vaccinate Release Program	6,096	5,620	5,000	9,000	5,000
Deck the Halls Contest	15,000	9,000	5,000	9,000	-
Waterwise Project	11,725	17,713	10,000	21,000	10,000
Charlie Falcon Memorial	17,346	-			
Love Where You Live	-	-	10,000		25,000
Leadership Program			5,000	5,000	-
Automating Rain Pumps	10,185	-			
Dilapted Structure Tear Downs	12,800	-			
Mental Health Facility Support		-	333,000	333,000	
Dog Park Fence Footing		3,500			
Sewer on Golf Course Road		10,129			
TIRZ	13,669	-		-	
Miscellaneous	8,387	9,971	9,500	17,333	4,500
Total Community Projects	$ 123,707	$ 94,433	$ 433,000	$ 433,333	$ 75,000

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
061	TRAINING	-	120	-	615	1,000
065	TRAVEL - TRAINING & DEVELOPMENT	5,896	12,186	12,000	11,000	10,500
081	CLOTHING & UNIFORMS	70	197	750	750	500
Total Personnel Services		**5,966**	**12,504**	**12,750**	**12,365**	**12,000**
101	OFFICE SUPPLIES	1,823	2,250	1,600	1,600	1,600
105	FOOD & SUPPLIES	2,129	2,036	2,000	2,000	1,500
107	POSTAGE & SHIPPING	114	49	200	200	150
199	OTHER SUPPLIES	-		-	-	-
Total Supplies		**4,065**	**4,335**	**3,800**	**3,800**	**3,250**
302	ELECTRICITY	1,585	1,088	1,500	1,500	1,500
333	MISC CONTRACTED SERVICES	2,080	3,670	2,500	2,500	2,500
Total Outside Services		**3,665**	**4,758**	**4,000**	**4,000**	**4,000**
406	COMMUNITY PROJECTS	123,707	94,433	433,333	433,333	75,000
Total Other Operating Expense		**123,707**	**94,433**	**433,333**	**433,333**	**75,000**
TOTAL COUNCIL / LEGISLATIVE EXPENDITURES		**137,402**	**116,029**	**453,883**	**453,498**	**94,250**

CITY ADMINISTRATION

01-02

Program Description

The Administration Department implements the policies and initiatives established by the City Council, recommends cost effective alternatives for providing City services and meeting Community needs, provides general management and oversight for the operation of all City departments, and provides financial accountability to the City Council and the residents of the City of Andrews. The City Secretary's office serves as the information and research assistance to the public and city staff, and serves as custodian for the official city records.

Department Work Plan for 2026-27



Key Focus Area 1: A community where people feel safe.

- Support the Rape Crisis and Child Advocacy Center.
- Use multiple media outlets to inform and educate the public
- Develop a date-driven Cost Recovery Policy to align fees with true costs and benefit levels.

Key Focus Area 2: A community where people love to live.

- Encourage storefront improvements through the Building Façade program.
- Advance neighborhood pride and revitalization through the Love Where You Live initiative.
- Develop a tool to document and share critical citizen interactions with staff and Council.
- Measure resident satisfaction and identify opportunities to enhance City services.
- Update the Code of Ordinances to reflect community needs.
- Use employee surveys and reviews to promote feedback, engagement, and improvement.

Key Focus Area 3: A community where people have a future.

- Provide economic incentives to attract new businesses or grow existing businesses.
- Promote informed civic participation to advance community priorities.
- Promote water conservation through rebate programs.
- Leverage AI to maximize resources and advance community priorities.

Performance Measures

	Fiscal Year				
	2023	**2024**	**2025**	**2026 Est**	**2027 Bgt**
♦ Annual budget published on time	Yes	Yes	Yes	Yes	Yes
♦ Fund Balance objectives achieved	Yes	Yes	Yes	Yes	Yes
♦ Total Property Tax	$0.1805	$0.1805	$0.1805	$0.1805	$0.1805
♦ Bond Rating (Fitch)	AA	AA	AA	AA	AA
♦ Employee Turnover - All Departments	7.1%	11.4%	14.4%	12%	5.0%
♦ % of General Fund Budgeted Revenue realized (Actual vs. Budget)	122.3%	113.9%	105.1%	104.8%	100.0%
♦ % of General Fund Budgeted Expenses realized (Actual vs. Budget)	124.1%	106.5%	106.8%	100.5%	100.0%
♦ Public Information Requests (PIR)	149	225	77	120	130
♦ Avg PIR Response Time (days)	<1	<1	<1	<1	<1

CITY ADMINISTRATION

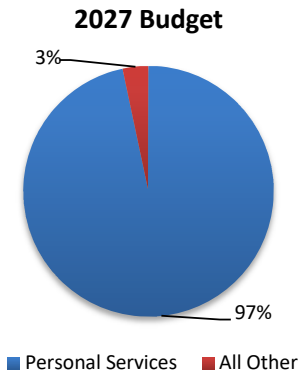
01-02

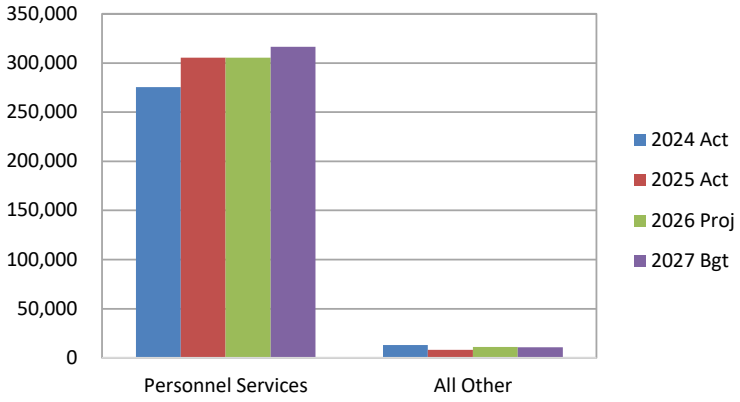
Personnel by Job Title

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
♦ City Manager	1.00	1.00	1.00	1.00	1.00
♦ City Secretary	0.50	0.50	0.50	0.50	0.50
TOTAL FULL-TIME EQUIVALENTS	1.50	1.50	1.50	1.50	1.50

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 275,341	$ 291,530	$ 303,634	$ 305,287	$ 316,541
Supplies	1,456	468	700	700	600
Maintenance & Repairs	1,798	539	1,800	1,800	1,900
Outside Services	10,029	7,185	8,650	8,650	8,350
Other Operating Expense	-	-	-	-	-
Total Expenditures	$ 288,624	$ 299,722	$ 314,784	$ 316,437	$ 327,391





CITY ADMINISTRATION

01-02

Significant Changes Between 2026 and 2027 Budgets

Personnel Services		
Salaries and Wages	Step Raises	4,964
Social Security	Step Raises	380
Group Insurance	Increase in Health Insurance Costs	6,462

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	202,553	220,734	229,657	229,657	234,621
003	CERTIFICATION, LICENSE, INCENTIVE PAY	-		-	-	-
005	OTHER PAY	942	965	1,000	1,000	1,000
031	SOCIAL SECURITY	14,486	15,633	17,645	17,645	18,025
032	RETIREMENT	31,609	32,061	31,992	31,992	32,663
033	GROUP INSURANCE	15,531	15,770	16,155	17,209	22,617
034	WORKERS' COMPENSATION	(114)	471	484	484	315
061	TRAINING	1,788	2,240	1,400	2,000	2,000
062	ASSOCIATION DUES	1,884	711	2,000	2,000	2,000
063	SUBSCRIPTIONS & EDUCATIONAL MATERIA	145	46	200	200	200
065	TRAVEL - TRAINING & DEVELOPMENT	6,516	2,899	3,000	3,000	3,000
081	CLOTHING & UNIFORMS	-	-	100	100	100
Total Personnel Services		**275,341**	**291,530**	**303,634**	**305,287**	**316,541**
101	OFFICE SUPPLIES	478	468	500	500	500
105	FOOD & SUPPLIES	979	-	200	200	100
Total Supplies		**1,456**	**468**	**700**	**700**	**600**
203	SOFTWARE MAINTENANCE	1,798	539	1,800	1,800	1,900
Total Maintenance & Repairs		**1,798**	**539**	**1,800**	**1,800**	**1,900**
301	PHONE SERVICE	485	611	650	650	600
305	CABLE & INTERNET SERVICES	456	297	500	500	250
320	ELECTION SERVICES	9,088	6,277	7,500	7,500	7,500
Total Outside Services		**10,029**	**7,185**	**8,650**	**8,650**	**8,350**
401	TRAVEL, LODGING & MEALS	-			-	-
Total Other Operating Expense		**-**	**-**	**-**	**-**	**-**
TOTAL ADMINISTRATION		**288,624**	**299,722**	**314,784**	**316,437**	**327,391**

FINANCE

01-03

Program Description

The Finance Department maintains budgetary controls on all expenditures and revenues of the City; maintains central accounting records; distributes and maintains controls on payroll records; prepares financial statements; disburses on all City obligations; invoices and collects all revenues; maintains City bank accounts and investments; and has general responsibility for financial forecasting and planning. The Finance Department also oversees Human Resources, Information Technoloy & Purchasing.

Department Work Plan for 2026-27

Key Focus Area 1: A community where people feel safe.

- Maintain professional best practices and recognitions (e.g., GFOA, GTOT, TPCA).

Performance Measures

	Fiscal Year				
	2023	2024	2025	2026 Est	2027 Bgt
♦ Customer payments made remotely	25,445	27,612	29,149	30,000	31,000
♦ % payments made remotely	52.1%	56.8%	59.7%	60.0%	60.0%
♦ Customer payments via credit card	30,020	29,548	29,530	30,000	310,000
♦ % payments made via credit card	61.5%	60.8%	60.5%	60.0%	60.0%
♦ Employee Turnover	0.0%	0.0%	0.0%	0.0%	0.0%
♦ Comptroller Transparency Award	✓	✓	✓	✓	✓
♦ GFOA Cert. of Achievement - CAFR		✓	✓	✓	✓
♦ GFOA Cert. of Achievement - Budget	✓	✓	✓	✓	✓
♦ Investment return > avg 6-mth T-Bill	✓	✓	✓	✓	✓
♦ Portfolio abides by Investment Policy	✓	✓	✓	✓	✓

Personnel by Job Title

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
♦ Director of Finance	1.00	1.00	1.00	1.00	1.00
♦ Accountant	0.50	0.50	1.00	1.00	1.00
♦ Administrative Specialist	3.00	3.00	3.00	3.00	3.00
♦ Cashier	2.00	2.00	2.00	2.00	2.50
♦ Field Technician		1.00	1.00	1.00	1.00
♦ Part-time (ACA full-time equivalent)	0.50	0.50	0.50	0.50	-
TOTAL FULL-TIME EQUIVALENTS	7.00	8.00	8.50	8.50	8.50

Explanation of staffing level changes:

FY2025 - Position moved from Water Department

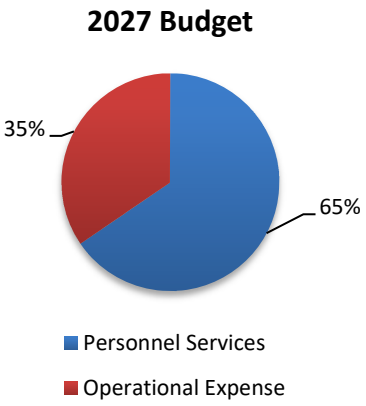
FY2026-Added a full time accountant instead of a part time

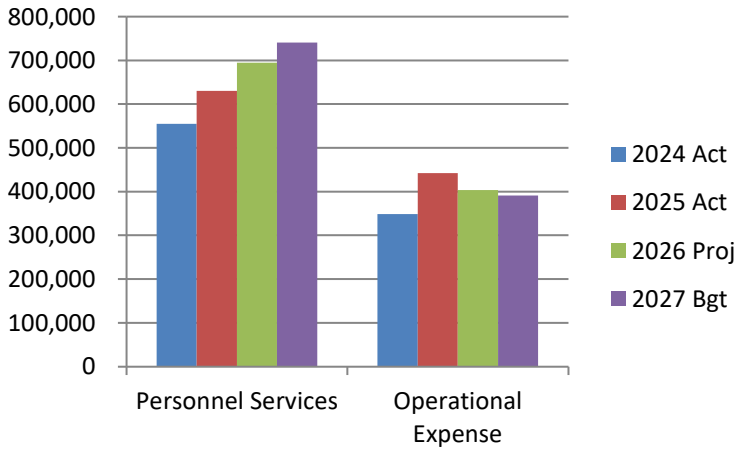
FINANCE

01-03

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 554,815	$ 630,418	$ 692,561	$ 694,784	$ 740,968
Supplies	14,382	13,559	13,400	13,400	13,500
Maintenance & Repairs	51,998	78,226	112,500	112,500	105,000
Outside Services	281,914	350,202	277,560	277,587	272,515
Total Expenditures	$ 903,110	$ 1,072,405	$ 1,096,021	$ 1,098,271	$ 1,131,983





Significant Changes Between 2026 and 2027 Budgets

Personnel Services		
Group Insurance	Increased Insurance Cost	52,773
Training	Additional Training for Software Upgrade in Previous Year	(5,000)
Maintenance & Repairs		
Software Maintenance	Less IT renewals due to switchover to the Cloud	(7,500)
Outside Services		
Information Technology	Decreased IT Cost	$ (5,000)

FINANCE

01-03

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	382,779	430,680	477,055	477,055	492,424
002	OVERTIME	-	328	-	-	-
003	CERTIFICATION, LICENSE, INCENTIVE PAY	-	1,800	-	-	-
004	PART-TIME / TEMPORARY HELP	15,287	14,279	16,000	16,000	-
005	OTHER PAY	1,273	1,471	1,500	1,500	1,800
031	SOCIAL SECURITY	29,285	33,263	37,833	36,673	37,808
032	RETIREMENT	59,590	62,539	68,595	66,247	68,512
033	GROUP INSURANCE	65,040	77,279	75,390	82,098	128,163
034	WORKERS' COMPENSATION	(1,614)	2,217	1,038	2,377	661
036	BENEFIT ADMINISTRATION FEE	1,100	1,300	1,200	1,200	1,200
061	TRAINING	38	2,019	10,000	7,000	5,000
062	ASSOCIATION DUES	1,283	1,227	1,400	1,341	1,350
063	SUBSCRIPTIONS & EDUCATIONAL MATERIA	499	499	500	558	500
065	TRAVEL - TRAINING & DEVELOPMENT	-	1,271	1,500	2,184	3,000
081	CLOTHING & UNIFORMS	226	245	500	500	500
082	EMPLOYEE SCREENING	30	-	50	50	50
Total Personnel Services		**554,815**	**630,418**	**692,561**	**694,784**	**740,968**
101	OFFICE SUPPLIES	11,207	10,729	10,000	10,000	10,500
104	FUEL, OIL AND LUBRICANTS	-		-	-	-
105	FOOD & SUPPLIES	961	804	1,000	1,000	1,000
107	POSTAGE & SHIPPING	2,215	2,026	2,400	2,400	2,000
Total Supplies		**14,382**	**13,559**	**13,400**	**13,400**	**13,500**
202	OFFICE EQUIPMENT MAINTENANCE	-			-	
203	SOFTWARE MAINTENANCE	51,998	78,226	112,500	112,500	105,000
205	MACHINERY & EQUIPMENT	-			-	
Total Maintenance & Repairs		**51,998**	**78,226**	**112,500**	**112,500**	**105,000**
301	PHONE SERVICES	563	965	1,000	1,027	1,000
305	CABLE & INTERNET SERVICES	4,460	3,156	4,600	4,600	4,600
306	EQUIPMENT RENTAL	5,576	3,415	3,460	3,460	3,415
313	CREDIT CARD FEES	186,492	253,491	150,000	150,000	150,000
317	INFORMATION TECHNOLOGY	81,324	85,675	115,000	115,000	110,000
331	LICENSES, PERMITS & FEES	-			-	
333	MISC CONTRACTED SERVICES	3,500	3,500	3,500	3,500	3,500
Total Outside Services		**281,914**	**350,202**	**277,560**	**277,587**	**272,515**
TOTAL FINANCE		**903,110**	**1,072,405**	**1,096,021**	**1,098,271**	**1,131,983**

GENERAL FUND - GENERAL OPERATIONS

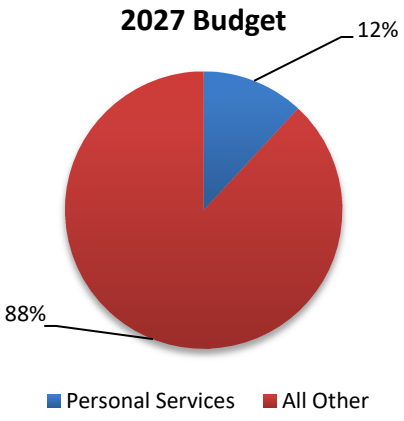
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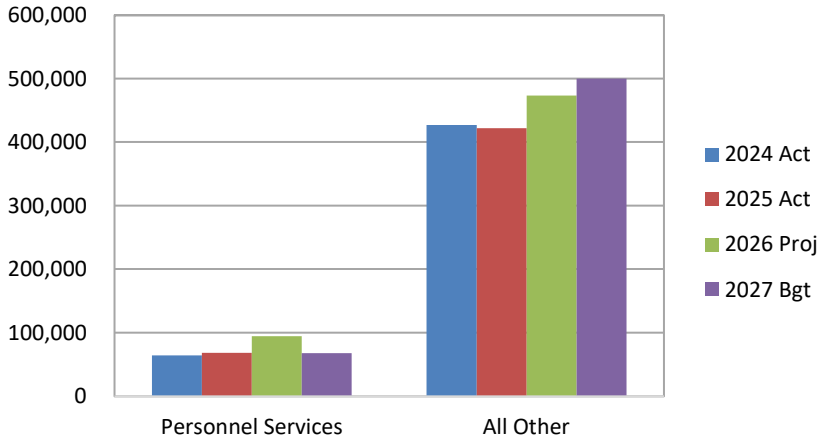
Program Description

The General Operations department is used to account for expenses that benefit the entire City, but can not be easily identified as relating to an individual department. Accordingly, the department only has budgeted expenditures with no Goals & Objectives or Performance Measures.

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 64,052	$ 68,346	$ 63,451	$ 94,402	$ 67,467
Supplies	22,100	21,195	19,300	19,300	19,300
Outside Services	401,096	397,561	454,436	449,317	477,342
Other Operating Expenses	3,800	2,912	3,000	4,418.86	3,000
Total Expenditures	$ 491,049	$ 490,015	$ 540,187	$ 567,437	$ 567,109





GENERAL FUND - GENERAL OPERATIONS

01-04

Significant Changes Between 2026 and 2027 Budgets

Personnel Services			
Other Pay	One Retirement Payout	$	4,000
Total Outside Services			
Legal Services	Decrease in Legal Services	$	(10,000)
Audit	Decrease in Audit Fees	$	(2,000)
Tax Appraisal & Collections	Increase in Costs	$	940
Health Inspections	Increase in Costs	$	1,716

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
005	OTHER PAY	39,520	39,491	34,000	63,231	38,000
031	SOCIAL SECURITY	3,108	3,010	2,601	4,820	2,907
034	WORKERS' COMPENSATION	63	63	100	100	100
035	UNEMPLOYEMENT TAX	-	-	500	-	-
061	TRAINING	4,080	3,696	7,000	7,000	5,000
062	ASSOCIATION DUES	11,622	11,028	11,200	11,200	11,400
063	SUBSCRIPTIONS & EDUC. MATERIALS	-	53	50	50	60
064	TUITION REIMBURSEMENT	3,774	8,950	5,000	5,000	7,500
082	EMPLOYEE SCREENING	1,885	2,055	3,000	3,000	2,500
Total Personnel Services		**64,052**	**68,346**	**63,451**	**94,402**	**67,467**
105	FOOD & SUPPLIES	1,533	2,688	1,500	1,500	2,000
118	AWARDS	6,548	7,021	5,000	5,000	5,000
119	THANKSGIVING TURKEYS & HAMS	2,670	3,008	3,300	3,300	3,300
120	EMPLOYEE CHRISTMAS PARTY	6,744	3,153	4,500	4,500	4,000
121	EMPLOYEE PICNIC	4,606	5,326	5,000	5,000	5,000
Total Supplies		**22,100**	**21,195**	**19,300**	**19,300**	**19,300**
309	ADVERTISING/MARKETING/PROMOTION	8,072	9,474	8,000	8,000	8,000
310	INSURANCE - LIABILITY	58,081	55,467	59,000	59,107	88,250
311	INSURANCE - PROPERTY	147,880	165,970	189,000	184,859	192,000
314	LEGAL SERVICES	84,526	67,158	85,000	85,000	75,000
315	AUDIT	30,208	27,000	34,000	34,000	32,000
318	TAX APPRAISAL & COLLECTION	27,043	28,492	31,544	30,458	32,484
325	HEALTH INSPECTIONS	43,316	44,000	47,892	47,892	49,608
333	MISC CONTRACTED SERVICES	1,971		-	-	-
Total Outside Services		**401,096**	**397,561**	**454,436**	**449,317**	**477,342**
410	SEASONAL DECORATIONS	3,800	2,912	3,000	4,419	3,000
Total Other Operating Expenses		**3,800**	**2,912**	**3,000**	**4,419**	**3,000**
TOTAL GENERAL OPERATIONS		**491,049**	**490,015**	**540,187**	**567,437**	**567,109**

MUNICIPAL COURT

01-09

Program Description

The Municipal Court of the City of Andrews is established by City Charter in accordance with state statutes. It functions as a forum providing citizens with a swift and impartial trial concerning possible violations of City ordinances and the penal statutes of Texas.

Performance Measures

	Fiscal Year				
	2021	2022	2023	2024	2025
♦ Traffic cases filed	1,920	1,993	1,093	863	789
♦ Non-traffic cases filed	1,041	1,079	988	965	632
♦ Trials by Judge	1,888	1,707	1,654	963	686
♦ Arrest Warrants issued	570	712	501	494	308
♦ Warrants cleared through Round-up	60	58	51	99	29
♦ Revenue collected during Round-up	$22,257	$22,158	$19,043	$32,786	$11,396

Discussion on selected Performance Measures:

Note: Performance measures are not projected for Court to avoid the appearance of trying to meet "quotas."

Personnel by Job Title

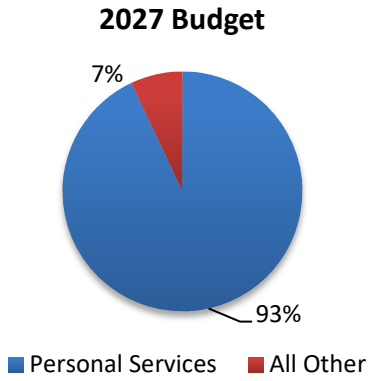
	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
♦ Judge	1.00	1.00	0.50	0.50	0.50
♦ Court Adminstrator	1.00	1.00	1.00	1.00	1.00
♦ Part Time Court Clerk	0.50	0.50	0.50	0.50	0.50
TOTAL FULL-TIME EQUIVALENTS	2.50	2.50	2.00	2.00	2.00

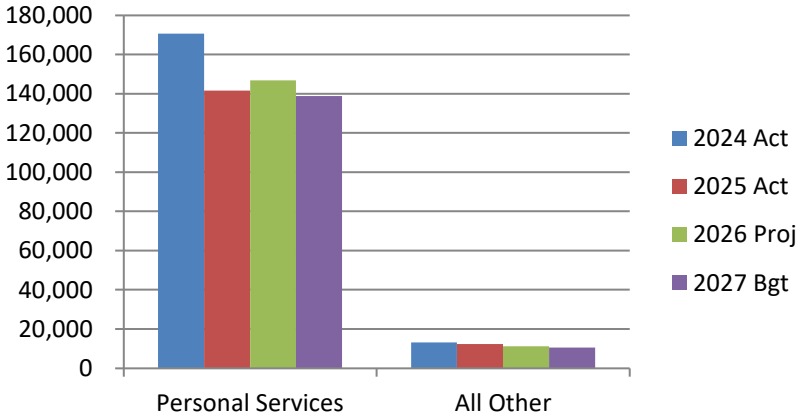
MUNICIPAL COURT

01-09

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 170,730	$ 141,627	$ 146,905	$ 146,905	$ 138,805
Supplies	4,039	2,292	3,700	3,700	2,700
Maintenance and Repairs	4,844	4,935	13,126	15,836	17,000
Outside Services	9,151	10,108	7,550	7,550	7,300
Other Operating Expenses	-	-	-	-	500
Total Expenditures	$ 188,765	$ 158,962	$ 171,281	$ 173,990	$ 166,305





Significant Changes Between 2026 and 2027 Budgets

Personnel Services		
Salaries and Wages	50% of Full Time Employee Converted to Part Time	(23,044)
Group Insurance	50% of Full Time Employee Converted to Part Time	(1,077)
Part Time	50% of Full Time Employee Converted to Part Time	17,563
Maintenance & Repairs		
Software Maintenance	Increase in Costs	3,874

MUNICIPAL COURT

01-09

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	102,212	64,508	66,868	66,868	43,824
003	CERTIFICATION, LICENSE, INCENTIVE PAY	2,460	2,818	4,200	4,200	6,000
004	PART-TIME / TEMPORARY HELP	20,160	37,440	36,900	36,900	54,463
005	OTHER PAY	451	360	360	360	50
031	SOCIAL SECURITY	9,277	8,001	8,287	8,287	7,982
032	RETIREMENT	18,228	9,728	9,907	9,907	6,914
033	GROUP INSURANCE	15,768	15,755	16,155	16,155	15,078
034	WORKERS' COMPENSATION	(540)	344	227	227	140
061	TRAINING	1,275	900	1,500	1,500	2,000
062	ASSOCIATION DUES	300	205	350	350	205
063	SUBSCRIPTIONS & EDUCATIONAL MAT'L	-			-	
065	TRAVEL - TRAINING & DEVELOPMENT	991	1,568	2,000	2,000	2,000
081	CLOTHING & UNIFORMS	58	-	150	150	150
082	EMPLOYEE SCREENING	91		-	-	
Total Personnel Services		**170,730**	**141,627**	**146,905**	**146,905**	**138,805**
101	OFFICE SUPPLIES	2,754	1,461	2,000	2,000	1,500
107	POSTAGE & SHIPPING	1,261	831	1,500	1,500	1,000
199	OTHER SUPPLIES	24	-	200	200	200
Total Supplies		**4,039**	**2,292**	**3,700**	**3,700**	**2,700**
203	SOFTWARE MAINTENANCE	4,844	4,935	13,126	15,836	17,000
Total Maintenance & Repairs		**4,844**	**4,935**	**13,126**	**15,836**	**17,000**
305	CABLE & INTERNET SERVICES	486	494	500	500	500
313	CREDIT CARD FEES	8,407	8,795	6,000	6,000	6,000
319	DEBT COLLECTION	258	300	300	300	300
333	MISC CONTRACTED SERVICES	-	519	750	750	500
Total Outside Services		**9,151**	**10,108**	**7,550**	**7,550**	**7,300**
411	TEEN COURT	-	-	-	-	500
Total Other Operating Expenses		**-**	**-**	**-**	**-**	**500**
TOTAL MUNICIPAL COURT		**188,765**	**158,962**	**171,281**	**173,990**	**166,305**

POLICE

01-11

Program Description

The mission of the Andrews Police Department is to protect life and property, enforce laws and serve persons in the City in a cost efficient manner.

Department Work Plan for 2026-27

Key Focus Area 1: A community where people feel safe.

- Provide neighborhood police presence through officer take-home vehicle program.
- Improve the off-duty security process to increase police officer participation.
- Pursue grants and donations to improve public safety radio infrastructure.
- Maintain professional best practices and recognitions (e.g., GFOA, GTOT, TPCA).

Key Focus Area 2: A community where people love to live.

- Equip Police body cameras with translation features to enhance communications.
- Sustain reliable services through proactive equipment replacement.

Key Focus Area 3: A community where people have a future.

- Address the Police Department's need for additional space.

Performance Measures

	Calendar Year				
	2023	2024	2025	FY2026 Est	FY2027 Bgt
♦ Sworn officers per 1,000 population	1.70	1.72	1.74	1.74	1.64
♦ Racial profiling complaints	0	0	0	0	0
♦ Major Crime Index (felonies)	338	294	259	300	300
♦ Calls for service	6,073	5,789	5,214	6,000	6,000
♦ Self-initiated service calls	6,348	3,265	3,673	3,500	3,500
♦ Citations issued	2,068	1,012	884	TBD	TBD
♦ Physical arrests	505	380	384	TBD	TBD
♦ Employee Turnover	0.00%	4.0%	8.0%	4.2%	0.0%
♦ Avg number of calls / officer	434	392	348	TBD	TBD
♦ Police cost per resident (fiscal year)	$ 277.52	$ 276.19	$ 292.75	$ 292.79	$ 294.36

Personnel by Job Title

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
♦ Chief of Police	1.00	1.00	1.00	1.00	1.00
♦ Captain / Assistant Chief	1.00	1.00	1.00	1.00	1.00
♦ Lieutenants	2.00	2.00	2.00	2.00	2.00
♦ Patrol Sergeants	4.00	4.00	4.00	4.00	4.00
♦ Sergeants (Detective)	2.00	2.00	2.00	2.00	1.00
♦ Detective	2.00	2.00	2.00	2.00	2.00
♦ Patrol Officer	10.75	11.00	11.00	11.00	12.00
♦ Clerk	1.00	1.00	-	-	-
♦ School Resource Officer	1.00	1.00	1.00	1.00	-
♦ Crime Scene Investigator	1.00	1.00	1.00	1.00	1.00
♦ Part-time (ACA full-time equivalent)	0.25	0.25	0.25	0.25	0.25
TOTAL FULL-TIME EQUIVALENTS	26.00	26.25	25.25	25.25	24.25

Explanation of staffing level changes:

FY2024 - Addition of 1 full-time Patrol Officer in January 2024

FY2026 - Allocation of Clerk to Animal Control

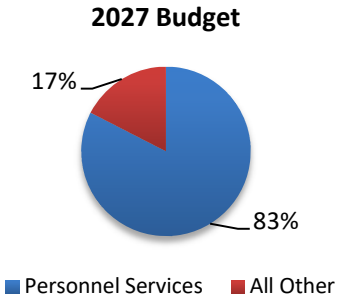
FY2027-School created their own Police Department

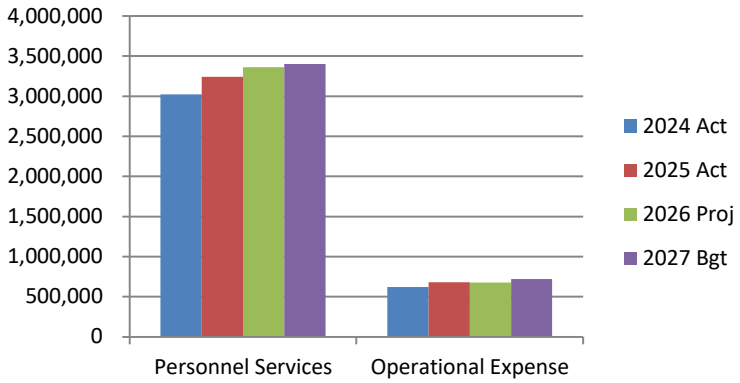
POLICE

01-11

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 3,024,243	$ 3,243,190	$ 3,378,360	$ 3,361,641	$ 3,401,167
Supplies	125,357	118,194	129,907	138,893	138,910
Maintenance & Repairs	142,930	170,287	134,145	138,453	139,376
Outside Services	350,957	389,085	392,520	396,448	436,575
Other Operating Expense	4,114	3,171	5,000	5,000	5,000
Total Expenditures	$ 3,647,601	$ 3,923,927	$ 4,039,932	$ 4,040,436	$ 4,121,029





Significant Changes Between 2026 and 2027 Budgets

Personnel Services		
Salaries & Wages	No longer providing School Resource Officer	$ (65,287)
Social Security	No longer providing School Resource Officer	$ (4,803)
Retirement	No longer providing School Resource Officer	$ (9,087)
Group Insurance	Increased Rates	$ 107,700
Workers Compensation	No longer providing School Resource Officer	(24,767)
Travel-Training & Development	Training was free for first 2 years and this is the 3rd year	5,500
Clothing & Uniforms	Purchase new A Class Uniforms	10,000
Supplies		
Drug Dog	Additional Drug Dog	8,500
Maintenance and Repairs		
Building Maintenance	Additional Buildings	3,000
Outside Services		
Electricity	Additional Buildings	7,060
Natural Gas	Additional Buildings	3,600
Water	Additional Buildings	1,468
Jail & Dispatch	Contractual 5% increase with Andrews County	10,750
Equipment Rental	Annual Increased Costs	21,177

POLICE

01-11

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	1,745,151	2,141,023	2,187,831	2,187,831	2,122,544
002	OVERTIME	290,148	200,021	224,000	224,000	226,500
003	CERTIFICATION, LICENSE, INCENTIVE PAY	97,849	-	-	808	-
004	PART-TIME / TEMPORARY HELP	6,222	7,082	7,000	7,776	7,000
005	OTHER PAY	18,705	4,627	11,759	11,759	11,759
018	OT REIMBURSEMENT	(50)	-	-	-	-
031	SOCIAL SECURITY	161,661	179,034	185,940	185,940	181,137
032	RETIREMENT	334,042	343,198	343,685	337,343	334,598
033	GROUP INSURANCE	244,147	247,942	269,250	269,250	376,950
034	WORKERS' COMPENSATION	50,563	59,332	61,106	40,156	36,339
061	TRAINING	20,820	10,983	20,000	20,000	20,500
062	ASSOCIATION DUES	11,321	12,196	11,788	12,865	12,340
065	TRAVEL - TRAINING & DEVELOPMENT	23,520	16,174	20,000	27,826	25,500
081	CLOTHING & UNIFORMS	18,278	21,410	35,000	35,089	45,000
082	EMPLOYEE SCREENING	1,867	168	1,000	1,000	1,000
Total	**Personnel Services**	**3,024,243**	**3,243,190**	**3,378,360**	**3,361,641**	**3,401,167**
101	OFFICE SUPPLIES	7,210	9,703	9,000	9,110	9,160
102	SMALL TOOLS & EQUPMENT	2,484	1,288	2,000	2,307	2,000
104	FUEL, OIL AND LUBRICANTS	77,787	74,339	75,000	75,000	75,000
105	FOOD & SUPPLIES	4,919	4,521	5,000	5,852	5,500
106	JANITORIAL SUPPLIES	2,949	3,184	3,357	4,304	3,400
107	POSTAGE & SHIPPING	829	927	800	800	600
112	DRUG DOG	5,335	11,138	7,500	13,586	16,000
114	AMMUNITION	18,285	10,072	23,000	23,000	23,000
122	INVESTIGATIVE SUPPLIES	5,223	2,957	4,000	4,685	4,000
199	OTHER SUPPLIES	336	64	250	250	250
Total	**Supplies**	**125,357**	**118,194**	**129,907**	**138,893**	**138,910**
201	BUILDING MAINTENANCE	10,505	11,423	6,000	6,000	9,000
202	OFFICE EQUIPMENT MAINTENANCE	-	209	-	-	-
203	SOFTWARE MAINTENANCE	63,722	91,466	83,645	85,765	85,876
205	MACHINERY & EQUIPMENT	239	232	-	2,095	-
206	VEHICLE & TRAILER MAINTENANCE	67,481	63,288	40,000	40,093	40,000
207	AUDIO & VIDEO EQUIPMENT	983	3,669	4,500	4,500	4,500
250	DAMAGES TO NON-CITY PROPERTY	-	-		-	
Total	**Maintenance & Repairs**	**142,930**	**170,287**	**134,145**	**138,453**	**139,376**
301	PHONE SERVICE	21,627	23,176	25,000	25,000	25,000
302	ELECTRICITY	4,546	5,143	4,600	8,060	11,660
303	NATURAL GAS	6,901	7,478	8,011	8,011	11,611
304	WATER	2,995	3,191	3,080	3,548	4,548
305	CABLE & INTERNET SERVICES	20,794	15,680	15,000	15,000	15,000
306	EQUIPMENT RENTAL	99,077	129,649	121,823	121,823	143,000
322	JAIL & DISPATCH	195,017	204,768	215,006	215,006	225,757
333	MISC CONTRACTED SERVICES				-	
Total	**Outside Services**	**350,957**	**389,085**	**392,520**	**396,448**	**436,575**
401	TRAVEL, LODGING & MEALS	1,229	825	1,500	1,500	1,500
408	COMMUNITY POLICE PROGRAM	2,885	2,346	3,500	3,500	3,500
Total	**Other Operating Expense**	**4,114**	**3,171**	**5,000**	**5,000**	**5,000**
TOTAL	**POLICE**	**3,647,601**	**3,923,927**	**4,039,932**	**4,040,436**	**4,121,029**

AMBULANCE

01-12

Program Description

The Ambulance Department provides emergency medical services (EMS) and transport for Andrews County. The City oversees the day-to-day operations and also provides rent-free facilities for staff and equipment. The Andrews County Hospital District (ACHD) financially supports the ambulance operations through quarterly payments equal to the Ambulance Division's budgeted operating expenses plus (funded) depreciation.



Department Work Plan for 2026-27

Key Focus Area 1: A community where people feel safe.

- Pursue grants and donations to improve public safety radio infrastructure.
- Improve EMS response and coverage by fully staffing 5-man shifts.

Key Focus Area 2: A community where people love to live.

- Sustain reliable services through proactive equipment replacement.
- Utilize Texas Workforce Commission grants to upgrade EMT certifications.

Key Focus Area 3: A community where people have a future.

- Pursue grants and donations to expand EMS living quarters.

Performance Measures

	Fiscal Year				
	2023	2024	2025	2026 Est	2027 Bgt
♦ Number of runs/transfers	1,248	1,194	1,378	1,450	1,450
♦ Average Response Time(City Responses)		4	4	3	TBD
♦ Average Response Time(County Responses)		10	9	10	TBD
♦ EMS calls per 1,000 population	92	87	100	105	104
♦ Number of calls per EMT/paramedic	81	77	84	88	91
♦ Full-time Employee Turnover	6.5%	12.9%	18.2%	6.1%	0.0%
♦ Annual Cost per County resident	$ 135.41	$ 145.56	$ 151.74	$ 147.86	$ 138.66
♦ Average Ambulance cost per run	$ 2,019.19	$ 2,268.79	$ 2,049.22	$ 1,937.47	$ 1,864.67

Started Tracking Response Time in Fiscal Year 2024. No data for previous years.

Personnel by Job Title

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
♦ EMS Director	1.00	1.00	1.00	1.00	1.00
♦ AssistantEMS Director	1.00	1.00	1.00	1.00	-
♦ EMT Paramedics	11.00	12.00	12.00	12.00	14.00
♦ EMT	1.00	1.00	1.00	1.00	1.00
♦ Part-time (ACA full-time equivalent)	1.50	1.50	1.50	1.50	-
TOTAL FULL-TIME EQUIVALENTS	15.50	16.50	16.50	16.50	16.00

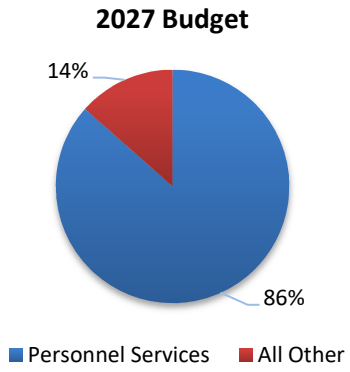
Explanation of staffing level changes:
FY2025 - Addition of 1 full-time EMT
FY2027- Addition 1 full-time Paramedic

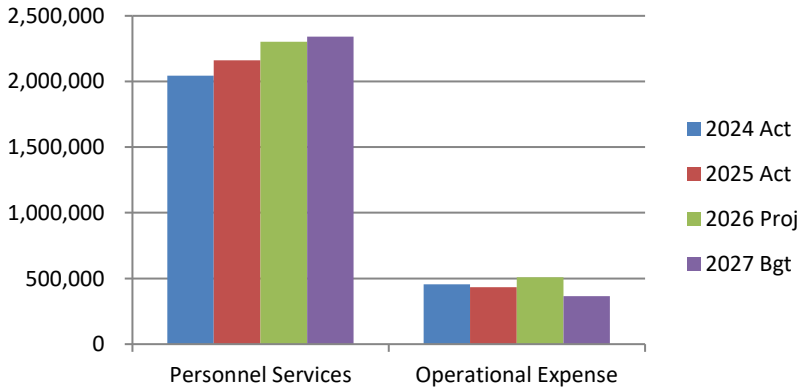
AMBULANCE

01-12

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 2,042,184	$ 2,159,187	$ 2,315,940	$ 2,301,448	$ 2,338,541
Supplies	45,743	66,127	55,550	55,550	51,550
Maintenance & Repairs	148,833	116,585	180,101	180,101	53,000
Outside Services	124,275	127,122	135,607	135,607	140,995
Other Operating Expense	-	-	-	-	-
Depreciation & Amortization	137,451	123,987	136,627	136,627	119,691
Total Operating Expenditures	$ 2,498,486	$ 2,593,008	$ 2,823,825	$ 2,809,333	$ 2,703,777
Total to be Reimbursed by Hospital	$ 2,498,486	$ 2,593,008	$ 2,823,825	$ 2,809,333	$ 2,703,777





Significant Changes Between 2026 and 2027 Budgets

Personnel Services		
Salaries & Wages	*Replacing tenured staff with entry level staff*	(57,097)
Group Insurance	Increase in healthcare cost and additon of 1 employee	79,698
Supplies		
Machinery & Equipment	One time purchase of vents in FY 26	(122,101)
Depreciation & Amortization		
Reserve for Replacement Asset	Delayed depreciation of an amublance due to grant received	(16,936)

AMBULANCE

01-12

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	1,355,178	1,429,583	1,472,787	1,472,787	1,483,851
002	OVERTIME	103,941	94,323	183,696	183,696	166,669
003	CERTIFICATION, LICENSE, INCENTIVE PAY	20,433	37,701	38,101	38,101	28,500
004	PART-TIME / TEMPORARY HELP	26,150	8,672	25,000	-	
005	OTHER PAY	2,452	22,075	3,000	3,000	3,000
031	SOCIAL SECURITY	113,803	119,805	131,778	131,778	128,675
032	RETIREMENT	230,106	229,268	235,455	235,455	233,170
033	GROUP INSURANCE	135,310	158,114	161,550	171,378	241,248
034	WORKERS' COMPENSATION	39,572	39,880	39,778	39,778	26,704
061	TRAINING	5,796	4,730	11,350	11,350	12,500
062	ASSOCIATION DUES	500	2,039	375	375	375
065	TRAVEL - TRAINING & DEVELOPMENT	1,441	2,710	2,500	3,180	2,500
081	CLOTHING & UNIFORMS	7,287	10,106	8,820	8,820	9,600
082	EMPLOYEE SCREENING	217	181	1,750	1,750	1,750
Total Personnel Services		**2,042,184**	**2,159,187**	**2,315,940**	**2,301,448**	**2,338,541**
101	OFFICE SUPPLIES	2,601	6,374	3,000	3,000	3,000
102	SMALL TOOLS & EQUIPMENT	898	3,432	1,250	1,250	1,250
104	FUEL, OIL AND LUBRICANTS	18,513	20,500	24,000	24,000	20,000
105	FOOD & SUPPLIES	3,638	7,891	5,000	5,000	5,000
106	JANITORIAL SUPPLIES	1,926	3,759	2,000	2,000	2,000
107	POSTAGE & SHIPPING	289	69	300	300	300
110	MEDICAL SUPPLIES	17,878	24,102	20,000	20,000	20,000
198	HAZARDOUS MATERIAL SUPPLIES	-	-	-	-	-
199	OTHER SUPPLIES	-	-	-	-	-
Total Supplies		**45,743**	**66,127**	**55,550**	**55,550**	**51,550**
201	BUILDING MAINTENANCE	5,843	10,489	5,000	5,000	5,000
203	SOFTWARE MAINTENANCE	12,388	13,447	24,000	24,000	24,000
204	HEATING & AIR CONDITIONING		70	-	-	
205	MACHINERY & EQUIPMENT	11,374	9,509	134,101	134,101	12,000
206	VEHICLE & TRAILER MAINTENANCE	12,927	34,357	15,000	15,000	10,000
207	AUDIO & VIDEO EQUIPMENT	106,300	48,713	2,000	2,000	2,000
Total Maintenance & Repairs		**148,833**	**116,585**	**180,101**	**180,101**	**53,000**
301	PHONE SERVICE	2,141	1,997	2,500	2,500	2,500
302	ELECTRICITY	9,487	7,106	7,500	7,500	7,500
303	NATURAL GAS	3,675	4,201	5,000	5,000	5,000
304	WATER	345	366	400	400	400
305	CABLE & INTERNET SERVICES	7,869	6,130	11,700	11,700	11,700
310	INSURANCE - LIABILITY	17,000	18,250	19,000	19,000	20,000
322	JAIL & DISPATCH	83,578	87,757	87,757	87,757	92,145
323	LAUNDRY SERVICE	-		-	-	-
328	MOWING & LAWN SERVICES	-	65	-	-	-
331	LICENSES, PERMITS & FEES	180	1,250	1,750	1,750	1,750
Total Outside Services		**124,275**	**127,122**	**135,607**	**135,607**	**140,995**
401	TRAVEL, LODGING & MEALS	-	-		-	-
Total Other Operating Expense		**-**	**-**	**-**	**-**	**-**
602	RESERVE FOR REPLACEMENT EXP.	137,451	123,987	136,627	136,627	119,691
Total Depreciation & Amortization		**137,451**	**123,987**	**136,627**	**136,627**	**119,691**
TOTAL AMBULANCE		**2,498,486**	**2,593,008**	**2,823,825**	**2,809,333**	**2,703,777**

AMBULANCE

Fixed Assets & Funded Depreciation

	ACQUIS. YEAR	ACQUIS. COST	DEPR RATE (YR)	09/30/26 ACCUM DEPR	2026-27 BUDGET DEPR
VEHICLES					
2012 Type I Ambul.w/equip.	2012	146,187	10	146,187	-
2015 Type I Ambul.w/equip. (County)	2015	192,483	10	192,483	-
2015 Response Vehicle (Tahoe)	2016	43,801	5	43,801	-
2019 Response Vehicle (Tahoe)	2019	60,830	5	60,830	-
2016 Response Vehicle(Tahoe)-Donated by C	2022	-	5	-	-
2022 Ambulance w/ equip	2022	244,001	10	97,600	24,400
2023 Ambulance w/ equip	2024	294,339	10	58,868	29,434
2024 Chevrolet Tahoe	2024	88,532	5	35,413	17,706
2025 Ambulance	2025	346,475	10		-
2025 Canam UTV	2025	22,660	10	2,266	2,266
2025 1st Response Tahoe	2025	95,000	5		19,000
Total Vehicles		1,534,307		635,182	92,806
MACHINERY & EQUIPMENT					
Fully Depreciated Mach. & Equip.	pre 2015	182,945	Various	182,945	-
Heart Monitor / Defibrillator	2015	30,750	5	30,750	-
Stryker Hydraulic Cot	2015	26,794	5	26,794	-
Heart Monitor / Defibrillator	2015	31,000	5	31,000	-
Radios	2015	3,502	5	3,502	-
Battery-powered Suction Unit	2015	2,000	5	2,000	-
Training Mannequin - pediatric	2015	1,650	5	1,650	-
Mobile radios (10)	2016	7,200	5	7,200	-
Heart monitor / defibrillator	2016	63,420	5	63,420	-
Glidescope Ranger System	2016	10,721	5	10,721	-
Battery-powered Suction Unit	2016	2,603	5	2,603	-
Fluid warmers	2016	2,549	5	2,549	-
Revel Vent	2017	40,420	5	40,420	-
Auto Pulse	2017	30,690	5	30,690	-
Ice Machine	2017	5,021	5	5,021	-
Digital Pagers	2018	4,000	5	4,000	-
Self-loading Stryker cots (2)	2018	53,828	5	53,828	-
Self-loading Stryker Cots	2019	46,588	5	46,588	-
Digital Pagers	2019	12,400	5	12,400	-
CPR and intubation equipment	2019	2,276	5	2,276	-
Desktop Computers	2020	7,275	4	7,275	-
Radios	2020	12,000	5	12,000	-
Glidescope Ranger System	2021	10,475	5	10,475	-
IVAC Mimmed 3 Stage Pump	2021	9,406	5	9,405	-
Revel Respiratory Vents for Ambulance	2022	25,024	5	15,015	5,003
Generac Generator	2023	26,146	5	10,458	5,230
Digital Pagers	2024	2,235	5		447
3 Radios for Tahoes	2024	32,400	10		3,240
2 Radios for Ambulances	2024	22,400	10		2,240
5 Portable Radios	2024	51,500	10		5,150
Revel Respitory Vent	2025	4,463	5		893
Radios	2025	46,820	10		4,682
Total Machinery & Equipment		810,500		624,985	26,885
Total Fixed Assets		$ 2,344,808		$ 1,260,166	
Total Depreciation Expense to be reimbursed by ACHD					$ 119,691

AMBULANCE

Ambulance & Ambulance Grant Fund Activity

	AMB FUND	GRANTS	TOTAL
FY2026 - Projected			
Cash Balance on Hand 10-1-25	$ 492,794	$ -	$ 492,794
Receipts:			
ACHD Reimburse Op. Exp.	2,823,825	-	2,823,825
TX "J" RAC Funds	-	42,158	42,158
Interest Earned (estimated)	15,000	-	15,000
Total Receipts	2,838,825	42,158	2,880,983
Disbursements:			
Operating Expenses less Depr.	2,687,198	-	2,687,198
Ambulance	259,225	-	259,225
1st Response Tahoe	95,000		95,000
.	-	42,158	42,158
Total Disbursements	3,041,423	42,158	3,083,581
Est. Cash Balance 9-30-26	$ 290,196	$ -	$ 290,196
FY2027 Budget			
Receipts:			
ACHD Reimburse Op. Exp.	2,703,777	-	2,703,777
Interest Earned (estimated)	20,000	-	20,000
Total Receipts	2,723,777	-	2,723,777
Disbursements:			
Operating Expenses less Depr.	2,584,086		2,584,086
Modular EMS Unit	25,000		25,000
Total Disbursements	2,609,086	-	2,609,086
Est. Cash Balance 9-30-27	$ 404,887	$ -	$ 404,887

ANIMAL CONTROL

01-13

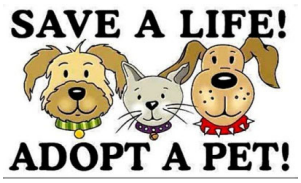
Program Description

The Animal Control department is responsible for enforcing all City codes and ordinances pertaining to animals, and for the apprehension and control of stray animals with the city limits. Animal control also defends threatened animals from abuse or neglect and works closely with law enforcement to contain or help aggressive animals that threaten the community.

Department Work Plan for 2026-27

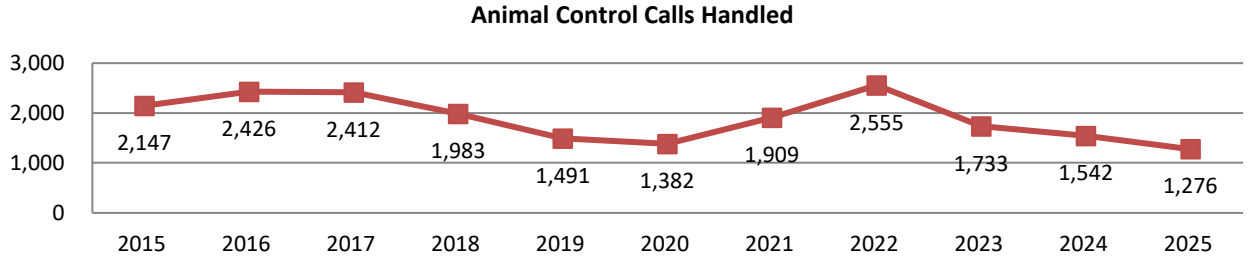
Key Focus Area 1: A community where people feel safe.

- Reduce the feral cat population through the Trap-Neuter-Vaccinate-Return program.



Performance Measures

	Calendar Year 2023	2024	2025	2026 Est	2027 Bgt
♦ Number of dogs adopted or rescued	416	277	498	500	550
♦ Number of dogs returned to owner	143	143	140	140	145
♦ Trap, Neuter, Vaccinate and Return	0	73	39	50	50
♦ Employee Turnover	0%	0%	0%	0%	0%
♦ Animal calls handled	1,733	1,542	1,276	1,300	1,350
♦ Animal Control cost per call(FY)	$ 137.46	$ 163.92	$ 283.76	$ 272.75	$ 284.97



Personnel by Job Title

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
♦ Animal Warden	2.00	2.00	3.00	3.00	3.00
♦ Animal Shelter Attendant	0.50	0.50	1.00	1.00	1.00
TOTAL FULL-TIME EQUIVALENTS	2.50	2.50	4.00	4.00	4.00

Explanation of staffing level changes:

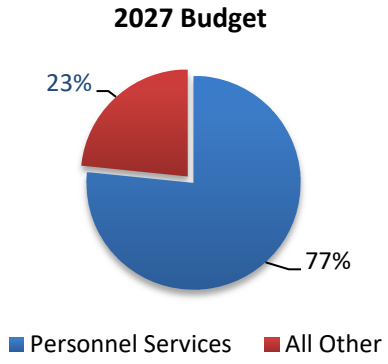
FY2026 - Convert Part Time Shelter Attendant to Full Time and re-allocate police clerk to animal control

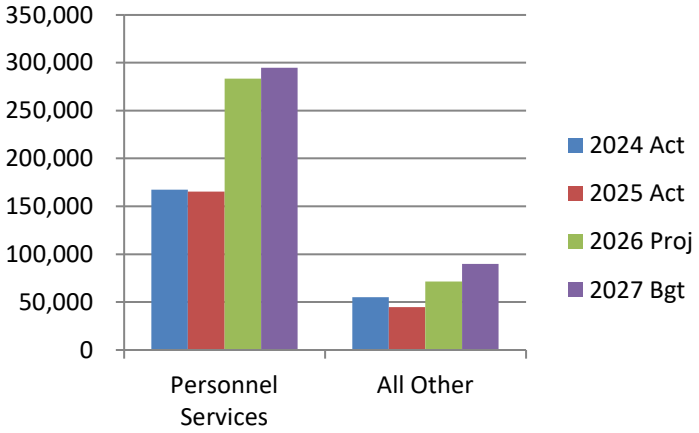
ANIMAL CONTROL

01-13

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 167,529	$ 165,424	$ 278,702	$ 283,214	$ 294,703
Supplies	14,592	12,766	35,100	22,800	33,300
Maintenance & Repairs	2,536	7,665	7,030	7,269	8,019
Outside Services	38,052	24,422	41,251	41,291	48,687
Total Expenditures	$ 222,708	$ 210,278	$ 362,083	$ 354,574	$ 384,709





Significant Changes Between 2026 and 2027 Budgets

Personnel Services			
Salaries & Wages	Step Raises	$	16,001
Supplies			
Vaccination Supplies	Shelter is going to start adminstering some of the vaccines	$	(1,800)
Outside Services			
Electricity	Addition of Adoption Center	$	2,600
Natural Gas	Addition of Adoption Center	$	2,796
Water	Addition of Adoption Center	$	2,000

ANIMAL CONTROL

01-13

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	86,256	84,141	170,721	170,721	177,057
002	OVERTIME	18,953	13,212	16,500	16,500	24,458
003	CERTIFICATION, LICENSE, INCENTIVE PAY	-		-	-	-
004	PART-TIME / TEMPORARY HELP	5,350	11,375	-	7,063	-
005	OTHER PAY	5,752	6,185	6,500	6,500	6,500
031	SOCIAL SECURITY	8,728	8,646	14,820	15,360	15,913
032	RETIREMENT	17,245	15,001	27,392	27,392	29,413
033	GROUP INSURANCE	19,327	17,969	29,340	25,913	29,340
034	WORKERS' COMPENSATION	2,965	4,026	5,199	5,199	4,672
061	TRAINING	150	1,985	2,000	2,000	2,000
062	ASSOCIATION DUES	-	-	200	200	-
065	TRAVEL - TRAINING & DEVELOPMENT	1,052	1,848	4,000	4,000	3,000
081	CLOTHING & UNIFORMS	1,380	1,005	2,000	2,000	2,000
082	EMPLOYEE SCREENING	370	30	30	366	350
Total Personnel Services		**167,529**	**165,424**	**278,702**	**283,214**	**294,703**
101	OFFICE SUPPLIES	407	389	500	500	500
102	SMALL TOOLS & EQUIPMENT	1,990	1,603	1,800	1,800	1,800
103	CHEMICAL SUPPLIES	362	956	3,000	3,000	3,000
104	FUEL, OIL AND LUBRICANTS	8,498	7,872	10,500	10,500	10,500
105	FOOD & SUPPLIES	3,209	1,774	4,000	4,000	4,000
106	JANITORIAL SUPPLIES	126	172	3,000	3,000	3,000
113	VACCINATION SUPPLIES			12,300		10,500
Total Supplies		**14,592**	**12,766**	**35,100**	**22,800**	**33,300**
201	BUILDING MAINTENANCE	294	1,176	2,000	2,000	2,500
203	SOFTWARE MAINTENANCE	595	2,823	2,380	2,619	2,619
205	MACHINERY & EQUIPMENT	-	-	250	250	500
206	VEHICLE & TRAILER MAINTENANCE	1,647	3,667	2,400	2,400	2,400
207	AUDIO & VIDEO EQUIPMENT	-	-		-	-
Total Maintenance & Repairs		**2,536**	**7,665**	**7,030**	**7,269**	**8,019**
301	PHONE SERVICE	1,457	1,545	1,544	1,544	1,544
302	ELECTRICITY	2,269	2,252	4,400	4,400	7,000
303	NATURAL GAS	3,515	4,180	4,204	4,204	7,000
304	WATER	1,303	881	2,000	2,000	4,000
305	CABLE & INTERNET SERVICES	912	1,106	1,103	1,143	1,143
324	VETERINARY SERVICES	27,621	13,484	27,000	27,000	27,000
328	MOWING & LAWN SERVICES	975	975	1,000	1,000	1,000
Total Outside Services		**38,052**	**24,422**	**41,251**	**41,291**	**48,687**
TOTAL ANIMAL CONTROL		**222,708**	**210,278**	**362,083**	**354,574**	**384,709**

FIRE

01-16

Program Description

The purpose of the Andrews Volunteer Fire Department is to provide basic and advanced protection of life from loss due to fire, entrapment, hazardous materials, weather related incidents and other emergencies within its response area.



Department Work Plan for 2026-27

Key Focus Area 1: A community where people feel safe.

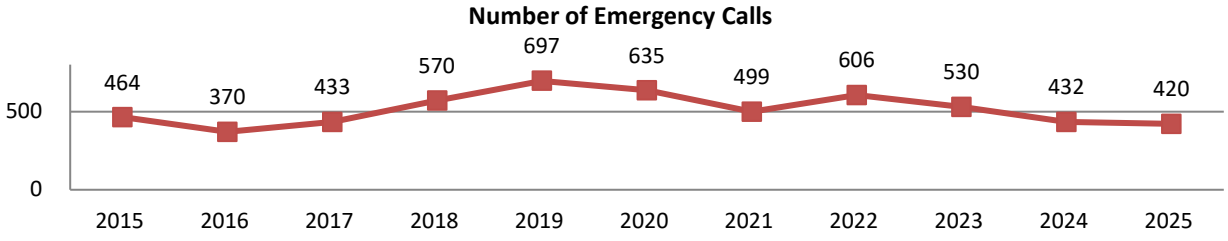
- Upgrade fire department radios to improve communications and interagency interoperability.
- Pursue grants and donations to improve public safety radio infrastructure.

Key Focus Area 3: A community where people have a future.

- Pursue Legacy Fund support to construct fire station locker rooms and shower facilities.

Performance Measures

	Calendar Year				
	2023	2024	2025	2026 Est	2027 Bgt
♦ Fire fighters per 1,000 population *	3.33	3.26	3.26	3.26	3.21
♦ Number of emergency calls	530	432	420	600	550
♦ Fire calls per 1,000 population	38	31	30	42.86	39.29
♦ Fire Department cost per call	$ 583.43	$ 753.23	$ 738.64	$ 612.86	$ 663.99



FIRE

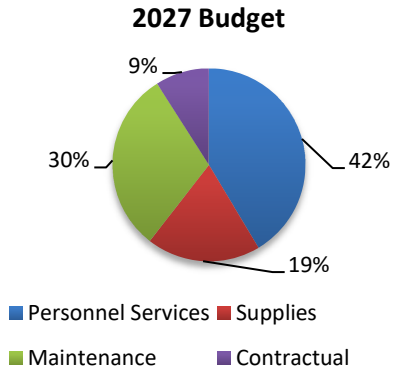
01-16

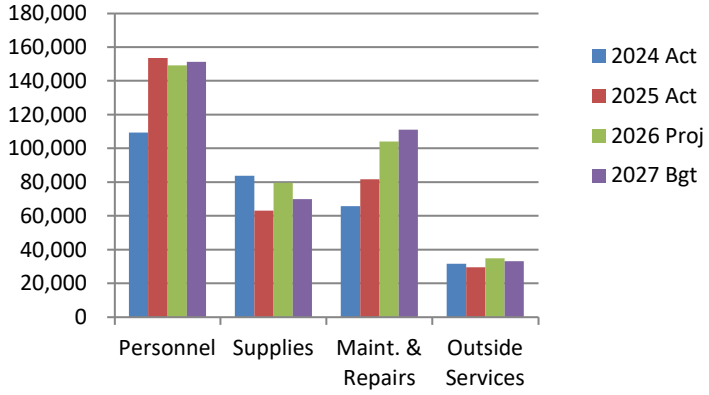
Personnel by Job Title

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Fire Chief - Part-Time	1.00	1.00	1.00	1.00	1.00
Fire Secretary - Part-Time	1.00	1.00	1.00	1.00	1.00
Volunteer Firemen	45.00	45.00	45.00	45.00	45.00
TOTAL VOLUNTEERS	47.00	47.00	47.00	47.00	47.00

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 109,403	$ 153,429	$ 153,844	$ 149,219	$ 151,209
Supplies	83,741	63,149	68,523	79,611	69,877
Maintenance & Repairs	65,631	81,603	54,000	104,000	111,000
Outside Services	31,655	29,456	33,861	34,888	33,107
Total Expenditures	$ 290,430	$ 327,636	$ 310,227	$ 367,717	$ 365,193





Significant Changes Between 2026 and 2027 Budgets

Maintenance & Repairs		
Machinery & Equipment	Annual maintenance on equipment	5,000
Trailer & Vehicle Mainteance	Annual maintenance on vehicles	50,000

FIRE

01-16

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	2,400	2,400	2,400	2,400	2,700
004	PART-TIME / TEMPORARY HELP	76,560	84,430	90,000	85,000	85,000
031	SOCIAL SECURITY	6,015	6,643	7,069	7,069	6,709
032	RETIREMENT	7,236	7,326	7,600	7,600	7,600
034	WORKERS' COMPENSATION	4,062	4,368	4,700	4,700	4,500
061	TRAINING	1,950	10,068	6,000	6,000	6,000
062	ASSOCIATION DUES	100	100	75	450	2,700
065	TRAVEL - TRAINING & DEVELOPMENT	153		-	-	
081	CLOTHING & UNIFORMS	10,523	37,630	35,000	35,000	35,000
082	EMPLOYEE SCREENING	405	465	1,000	1,000	1,000
Total	**Personnel Services**	**109,403**	**153,429**	**153,844**	**149,219**	**151,209**
101	OFFICE SUPPLIES	2,385	6,812	9,710	9,710	9,710
102	SMALL TOOLS & EQUIPMENT	6	16,878	4,000	15,000	5,000
103	CHEMICAL SUPPLIES	9,941	-	10,000	10,000	10,000
104	FUEL, OIL AND LUBRICANTS	69,043	38,009	40,000	40,000	40,000
105	FOOD & SUPPLIES	1,429	40	2,500	2,500	3,000
106	JANITORIAL SUPPLIES	675	314	750	833	1,000
107	POSTAGE & SHIPPING	134	167	163	167	167
109	LAWN SUPPLIES	128	381	500	500	-
110	MEDICAL SUPPLIES	-	-	400	400	500
199	OTHER SUPPLIES	-	547	500	500	500
Total	**Supplies**	**83,741**	**63,149**	**68,523**	**79,611**	**69,877**
201	BUILDING MAINTENANCE	3,554	3,913	4,000	4,000	6,000
205	MACHINERY & EQUPMENT	26,594	15,145	20,000	20,000	25,000
206	VEHICLE & TRAILER MAINTENANCE	35,484	62,545	30,000	80,000	80,000
Total	**Maintenance & Repairs**	**65,631**	**81,603**	**54,000**	**104,000**	**111,000**
301	PHONE SERVICE	1,762	1,532	2,000	2,000	-
302	ELECTRICITY	12,467	9,209	12,000	12,000	12,000
303	NATURAL GAS	7,743	8,814	7,500	7,500	7,500
304	WATER	2,977	2,382	3,000	3,000	3,000
305	CABLE & INTERNET SERVICES	3,490	3,770	4,273	4,000	4,000
322	DISPATCH	-		4,388	4,388	4,607
328	MOWING & LAWN SERVICES	3,215	3,749	700	2,000	2,000
Total	**Outside Services**	**31,655**	**29,456**	**33,861**	**34,888**	**33,107**
TOTAL FIRE		**290,430**	**327,636**	**310,227**	**367,717**	**365,193**

COMMUNITY DEVELOPMENT

01-17

Program Description

The purpose of the Community Development department is to (1) administer and enforce ordinances and codes for land use, zoning and subdivision standards, and building construction; (2) facilitate collaboration between the City Council, planning boards and commissions, citizens and developers; (3) protect public health and safe use and maintenance of property in our community.

Department Work Plan for 2026-27

Key Focus Area 1: A community where people feel safe.

- Address dilapidated structures that are a public health and safety risk.

Key Focus Area 2: A community where people love to live.

- Sustain reliable services through proactive equipment replacement.



Performance Measures

	Fiscal Year				
	2023	2024	2025	2026 Est	2027 Bgt
♦ Employee Turnover	0%	0%	20%	0%	0%
♦ Weed Control Letters	2,783	3,068	3,022	3,000	3,000
♦ Junk Vehicle Notices	347	301	242	300	300
♦ Property Maintenance Notices	2,490	1,910	1,864	2,000	2,000
♦ Number of Building Permits	159	297	171	250	250
♦ Building Inspections	242	105	328	500	250
♦ Electrical Inspections	300	15	303	800	350
♦ Plumbing Inspections	319	297	497	500	325
♦ Mechanical Inspections	94	109	204	175	125

Personnel by Job Title

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
♦ Building Inspector	1.00	1.00	1.00	1.00	1.00
♦ Code Enforcement	2.00	2.00	1.00	2.00	2.00
♦ Director of Planning & Community Development			1.00	1.00	1.00
♦ Community Outreach Coordinator	1.00	1.00	1.00	0.00	0.00
♦ Admininstrative Specialist III	0.75	0.75	1.00	1.00	1.00
♦ Part Time	-	-	-	-	-
TOTAL FULL-TIME EQUIVALENTS	4.75	4.75	5.00	5.00	5.00

Explanation of staffing level changes:

fy2024 - converted a part time employee to a full time code enforcement officer

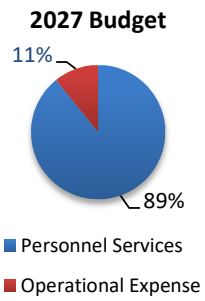
FY2025- promoted Code Enforcement Officer to Director of Planning & Community Development

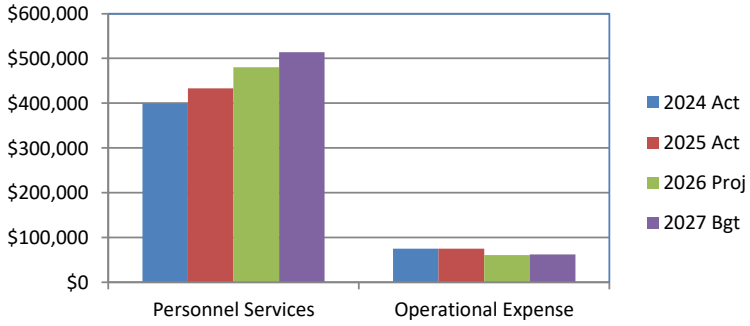
COMMUNITY DEVELOPMENT

01-17

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 399,815	$ 432,916	$ 479,043	$ 480,139	$ 513,733
Supplies	24,714	26,212	28,150	30,059	31,150
Maintenance & Repairs	24,633	20,859	13,500	12,500	12,500
Outside Services	26,034	28,120	24,500	18,500	18,740
Other Operating Expenses	-	-	-	-	-
Total Expenditures	$ 475,196	$ 508,107	$ 545,193	$ 541,198	$ 576,123





Significant Changes Between 2026 and 2027 Budget

Personnel Services		
Salaries & Wages	Step raises	8,202
Certification, License, Incentive Pay	Employees getting additional certifications	2,999
Social Security	Step raises	857
Group Insurance	Increase in rates	21,540
Training	Additional Training for FY 2027	2,000
Supplies		
Postage & Shipping	Increase Postage costs	1,000
Maintenance & Repairs		
Software Maintenance	Changed Software companies	(1,000)
Mowing Non City Property	Based on actual cost	(6,000)

COMMUNITY DEVELOPMENT

01-17

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	263,560	284,862	303,255	303,255	311,457
002	OVERTIME	-			-	
003	CERTIFICATION, LICENSE, INCENTIVE PAY	21,362	26,376	33,600	33,600	36,599
004	PART-TIME / TEMPORARY HELP	-		-	-	-
005	OTHER PAY	663	986	600	903	600
031	SOCIAL SECURITY	20,515	22,596	25,815	25,815	26,672
032	RETIREMENT	44,769	45,545	46,722	46,722	48,249
033	GROUP INSURANCE	41,642	42,905	53,850	53,850	75,390
034	WORKERS' COMPENSATION	(396)	1,473	1,500	1,500	1,066
061	TRAINING	1,707	1,291	4,250	4,250	4,250
062	ASSOCIATION DUES	382	403	650	650	650
063	SUBSCRIPTIONS & EDUC. MATERIALS	688	693	1,300	1,300	1,300
065	TRAVEL - TRAINING & DEVELOPMENT	2,741	4,114	5,500	5,500	5,500
081	CLOTHING & UNIFORMS	2,182	1,640	2,000	2,794	2,000
082	EMPLOYEE SCREENING	-	30		-	
Total Personnel Services		**399,815**	**432,916**	**479,043**	**480,139**	**513,733**
101	OFFICE SUPPLIES	5,853	4,641	3,500	5,409	5,500
102	SMALL TOOLS & EQUIPMENT	1,209	578	850	850	850
104	FUEL, OIL AND LUBRICANTS	8,261	6,322	8,500	8,500	8,500
105	FOOD & SUPPLIES	421	811	1,000	1,000	1,000
107	POSTAGE & SHIPPING	8,933	12,695	12,000	12,000	13,000
108	SAFETY EQUIPMENT	18	192	300	300	300
116	FIRE MARSHAL SUPPLIES	19	975	2,000	2,000	2,000
Total Supplies		**24,714**	**26,212**	**28,150**	**30,059**	**31,150**
203	SOFTWARE MAINTENANCE	20,844	19,920	11,000	10,000	10,000
205	MACHINERY & EQUIPMENT	431	83	500	500	500
206	VEHICLE & TRAILER MAINTENANCE	3,358	856	2,000	2,000	2,000
Total Maintenance & Repairs		**24,633**	**20,859**	**13,500**	**12,500**	**12,500**
301	PHONE SERVICE	2,260	2,811	3,500	3,500	3,500
305	CABLE & INTERNET SERVICES	942	1,082	1,500	1,500	1,740
309	ADVERTISING/MARKETING/PROMOTION	2,231	1,827	2,700	2,700	2,700
329	MOWING NON-CITY PROPERTY	-	-	16,000	10,000	10,000
331	LICENSES, PERMITS & FEES	89	29	300	300	300
333	MISC. CONTRACTED SERVICES	20,511	22,372	500	500	500
Total Outside Services		**26,034**	**28,120**	**24,500**	**18,500**	**18,740**
407	GREEN EXCHANGE	-	-	-	-	-
Total Other Operating Expense		**-**	**-**	**-**	**-**	**-**
TOTAL COMMUNITY DEVELOPMENT		**475,196**	**508,107**	**545,193**	**541,198**	**576,123**

STREET

01-21

Program Description

The objective of the Street department is to maintain city-owned streets so as to promote the safe and efficient flow of traffic and to further the beautification efforts of the community.

Department Work Plan for 2026-27



Key Focus Area 1: A community where people feel safe.

- Enhance school zone safety with upgraded flashing signage.
- Expand drainage capacity south of PRMC and south of Kirby West.

Key Focus Area 3: A community where people have a future.

- Maintain Loop 1910 and interior roads to ensure safe, reliable transportation.
- Complete a pavement condition analysis to prioritize future road maintenance needs.

Performance Measures

	Calendar Year				
	2023	2024	2025	FY2026 Est	FY2027 Bgt
♦ Paved streets maintained (miles)	89.5	100.0	103.0	103.0	104.0
♦ Street resurfacing (miles)	6.5	7.0	21.0	10.0	10.0
♦ Street sweeper hours	21	236	360	100	500
♦ Potholes repaired (estimated)	600	600	531	550	600
♦ Customer service calls	68	66	84	60	80
♦ % Streets resurfaced/surfaced	7.3%	7.0%	20.4%	9.7%	9.6%
♦ Street signs replaced	180	84	74	150	125
♦ Employee Turnover	20.0%	60.0%	0.0%	0.0%	0.0%
♦ Street miles maintained per employee	17.9	20.0	20.6	20.6	19.8

Personnel by Job Title

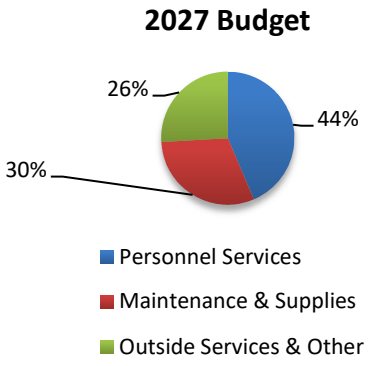
	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
♦ Assistant City Manager	0.75	0.75	0.75	0.75	0.00
♦ Public Works Director	0.25	0.25	0.25	0.25	0.25
♦ Street Foreman	0.50	0.50	0.50	0.50	0.50
♦ Maintenance workers	2.50	2.50	2.50	2.50	3.50
♦ Part-time (ACA full-time equivalent)	1.00	1.00	1.00	1.00	1.00
TOTAL FULL-TIME EQUIVALENTS	5.00	5.00	5.00	5.00	5.25

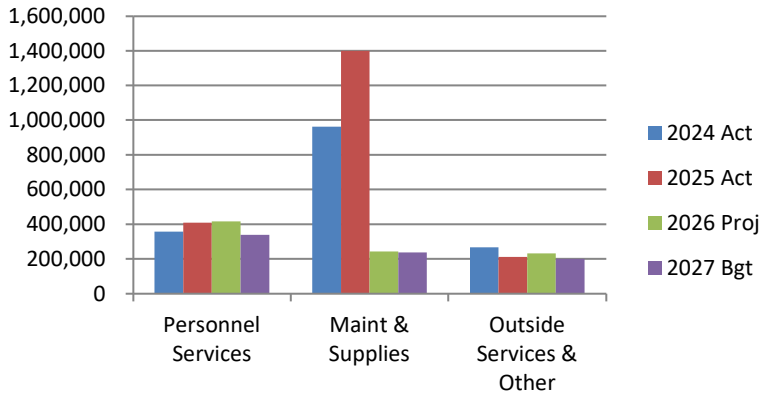
STREET

01-21

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 357,403	$ 409,654	$ 406,915	$ 415,284	$ 337,808
Supplies	23,031	19,915	27,100	27,236	27,650
Maintenance & Repairs	939,951	1,379,228	208,500	215,942	209,000
Outside Services	94,252	68,780	97,325	92,793	92,793
Other Operating Expense	173,260	141,883	134,742	138,313	107,914
Total Expenditures	$ 1,587,897	$ 2,019,460	$ 874,582	$ 889,568	$ 775,164





Significant Changes Between 2026 and 2027 Budgets

Personnel Services		
Salaries & Wages	Change in Organization Structure	$ (70,492)
Social Security	Change in Organization Structure	$ (5,259)
Retirement	Change in Organization Structure	$ (9,552)
Group Insurance	Increase in premiums	$ 21,002
Workers Compensation	Change in Organization Structure	$ (7,456)
Other Operating Expense		
City Warehouse Allocation	Less expenditures allocated the Warehouse	$ (26,828)

STREET

01-21

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	238,494	274,118	264,363	264,363	193,871
002	OVERTIME	3,078	6,083	6,000	6,000	6,000
003	CERTIFICATION, LICENSE, INCENTIVE PAY	1,524	1,520	3,750	3,750	4,500
005	OTHER PAY	1,027	1,149	-	1,046	1,000
031	SOCIAL SECURITY	20,164	22,838	23,344	23,344	18,086
032	RETIREMENT	43,088	45,115	42,325	44,923	32,773
033	GROUP INSURANCE	36,131	45,633	43,080	45,879	64,082
034	WORKERS' COMPENSATION	9,056	8,261	15,952	15,952	8,497
061	TRAINING	-	337	4,500	4,500	4,500
065	TRAVEL - TRAINING & DEVELOPMENT	-	-		223	250
081	CLOTHING & UNIFORMS	4,041	4,314	3,000	4,704	4,000
082	EMPLOYEE SCREENING	801	284	600	600	250
Total Personnel Services		**357,403**	**409,654**	**406,915**	**415,284**	**337,808**
101	OFFICE SUPPLIES	273	247	250	305	250
102	SMALL TOOLS & EQUIPMENT	3,568	3,042	3,000	3,000	3,500
103	CHEMICAL	2,070	2,748	6,500	6,500	6,500
104	FUEL, OIL AND LUBRICANTS	15,538	11,520	15,500	15,500	15,500
107	POSTAGE & SHIPPING	41	1,212	250	250	200
108	SAFETY EQUIPMENT	844	35	800	800	800
109	LAWN SUPPLIES	7	510		81	150
199	OTHER SUPPLIES	689	600	800	800	750
Total Supplies		**23,031**	**19,915**	**27,100**	**27,236**	**27,650**
203	SOFTWARE MAINTENANCE	450	5,742	500	500	500
205	MACHINERY & EQUIPMENT	14,247	6,313	8,000	8,000	8,000
206	VEHICLE & TRAILER MAINTENANCE	21,140	1,331,292	5,000	5,000	5,000
209	STREET MAINTENANCE	879,116	5,850	155,000	155,000	155,000
211	ALLEY MAINTENANCE	11,741	23,814	30,000	30,000	30,000
212	SIGNS & BARRICADES	7,628	6,016	8,000	15,442	8,000
217	STORM SEWER MAINTENANCE	5,630	200	2,000	2,000	2,500
Total Maintenance & Repairs		**939,951**	**1,379,228**	**208,500**	**215,942**	**209,000**
301	PHONE SERVICE	992	1,222	965	1,433	1,433
302	ELECTRICITY	76,798	55,945	80,000	75,000	75,000
305	CABLE & LAWN SERVICES	1,028	999	1,360	1,360	1,360
316	ENGINEERING / CONSULTING	2,125	740	6,000	6,000	6,000
328	MOWING & LAWN SERVICES	13,309	9,875	9,000	9,000	9,000
Total Outside Services		**94,252**	**68,780**	**97,325**	**92,793**	**92,793**
403	CITY WAREHOUSE ALLOCATION	173,260	141,883	134,742	138,313	107,914
Total Other Operating Expense		**173,260**	**141,883**	**134,742**	**138,313**	**107,914**
TOTAL STREET		**1,587,897**	**2,019,460**	**874,582**	**889,568**	**775,164**

BUILDINGS & GROUNDS

01-24

Program Description

The Building & Grounds department strives to enhance the quality of life of citizens by maintaining safe and esthetically pleasing municipal buildings, parks, and grounds. City Hall is the chief administrative building for the City of Andrews. It also offices the City Manager, Departmental Managers, and employees from the Finance department. The Municipal Court Building functions as the base for the Mayor, City Council, and the Municipal Court. The Community Development Department also offices in the Municipal Court Building. The City owns and maintains Carter Park, located on the southwest side of town, which includes playground equipment and a walking trail and maintains Kids Kingdom playground at Lakeside Park in the northwest side of town. The City also owns and operates a bird viewing area and separate Wetland park which includes a lighted walking trail, fitness equipment, and a disk golf course.

Department Work Plan for 2026-27

Key Focus Area 2: A community where people love to live.

- Enhance the disc golf course with improved tee boxes, signage, and downloadable maps.
- Improve dog park aesthetics and usability through targeted landscaping improvements.



Performance Measures

	Fiscal Year				
	2023	2024	2025	2026 Est	2027 Bgt
♦ City-owned Parks	2	2	2	2	2
♦ City-maintained playgrounds	7	7	7	7	7
♦ City-maintained fitness Park	1	1	1	1	1
♦ Employee Turnover	0%	0%	33%	33%	0%
♦ Buildings & Grounds cost per resident	$28	$30	$31	$30	$29
♦ Actual Spending % to Budget	113%	106%	101%	100%	100%

Personnel by Job Title

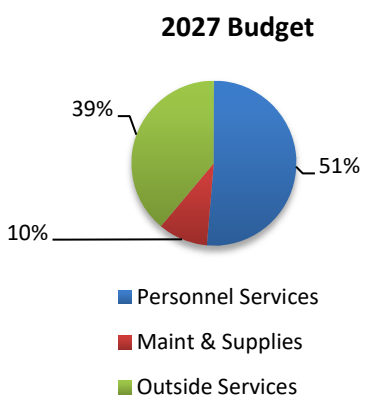
	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
♦ Maintenance wokers	3.00	3.00	3.00	3.00	3.00
♦ Public Works Director	0.00	0.00	0.00	0.00	0.25
TOTAL FULL-TIME EQUIVALENTS	3.00	3.00	3.00	3.00	3.25

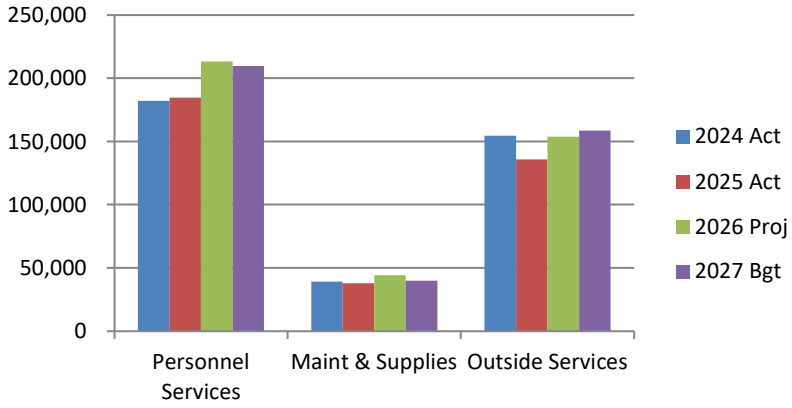
BUILDINGS & GROUNDS

01-24

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 182,056	$ 184,654	$ 213,207	$ 213,111	$ 209,775
Supplies	14,829	13,990	17,750	17,944	18,050
Maintenance & Repairs	24,420	23,810	19,400	26,176	21,900
Outside Services	154,488	135,840	177,836	153,671	158,671
Other Operating Expense	-	-	-	-	-
Total Expenditures	$ 375,793	$ 358,293	$ 428,193	$ 410,902	$ 408,396





Significant Changes Between 2026 and 2027 Budgets

Personnel Services		
Salaries & Wages	Allocation of Public Works Director	$ (20,625)
Group Insurance	Increase in Insurance Premiums	$ 16,694
Outside Services		
Water	Allocation to Police Department and based on actual	(20,000)

BUILDINGS & GROUNDS

01-24

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	124,465	124,893	141,784	141,784	126,028
002	OVERTIME	1,916	441	2,000	2,000	2,000
004	PART-TIME / TEMPORARY HELP	-			-	-
005	OTHER PAY	(102)	358	-	322	300
031	SOCIAL SECURITY	9,650	9,666	10,999	10,999	9,817
032	RETIREMENT	19,838	20,524	19,943	19,943	17,748
033	GROUP INSURANCE	22,181	22,806	32,310	32,310	49,004
034	WORKERS' COMPENSATION	2,511	3,163	3,860	2,797	2,369
081	CLOTHING & UNIFORMS	1,598	2,338	2,310	2,310	2,310
082	EMPLOYEE SCREENING	-	465	-	646	200
Total Personnel Services		**182,056**	**184,654**	**213,207**	**213,111**	**209,775**
101	OFFICE SUPPLIES	166	211	250	250	250
102	SMALL TOOLS & EQUIPMENT	1,004	1,033	1,200	1,200	1,300
104	FUEL, OIL AND LUBRICANTS	5,759	3,527	5,250	5,250	5,500
105	FOOD & SUPPLIES	586	435	400	594	500
106	JANITORIAL SUPPLIES	6,173	6,530	8,000	8,000	8,000
107	POSTAGE & SHIPPING		(8)			
108	SAFETY SUPPLIES	20	386	600	600	450
109	LAWN SUPPLIES	904	1,527	1,650	1,650	1,650
199	OTHER SUPPLIES	218	348	400	400	400
Total Supplies		**14,829**	**13,990**	**17,750**	**17,944**	**18,050**
201	BUILDING MAINTENANCE	11,055	8,225	5,000	7,000	7,500
202	OFFICE EQUIPMENT MAINTENANCE				-	-
204	HEATING & AIR CONDITIONING	160	1,320	1,400	1,400	1,400
205	MACHINERY & EQUIPMENT	170	1,140	1,000	1,000	1,000
206	VEHICLE & TRAILER MAINTENANCE	2,045	2,834	2,000	2,000	2,000
221	PARKS & GROUNDS	10,990	10,291	10,000	14,776	10,000
250	DAMAGES TO CITY PROPERTY		-		-	
Total Maintenance & Repairs		**24,420**	**23,810**	**19,400**	**26,176**	**21,900**
301	PHONE SERVICE	14,470	14,476	14,336	14,336	14,336
302	ELECTRICITY	18,193	17,832	21,000	21,000	21,000
303	NATURAL GAS	9,780	9,936	10,000	10,000	10,000
304	WATER	82,754	68,123	110,000	85,000	90,000
305	CABLE & INTERNET SERVICES	286	572		835	835
328	MOWING & LAWN SERVICES	29,005	24,901	22,500	22,500	22,500
Total Outside Services		**154,488**	**135,840**	**177,836**	**153,671**	**158,671**
404	BUILDING / OFFICE RENT	-	-	-	-	-
Total Other Operating Expense		**-**	**-**	**-**	**-**	**-**
TOTAL BUILDING & GROUNDS		**375,793**	**358,293**	**428,193**	**410,902**	**408,396**

SPLASH PARK

01-25

Program Description

The Splash Park provides safe and affordable family entertainment for the general public. The Splash Park includes a large swimming pool with slides, climbing wall and diving board. It also includes an new "kiddie" area and children's area with several water features. Citizens are allowed to rent the facility, which includes a covered grilling area, for parties during evening hours. The SplashPark is open during the summer months and is staffed by seasonal part-time workers.

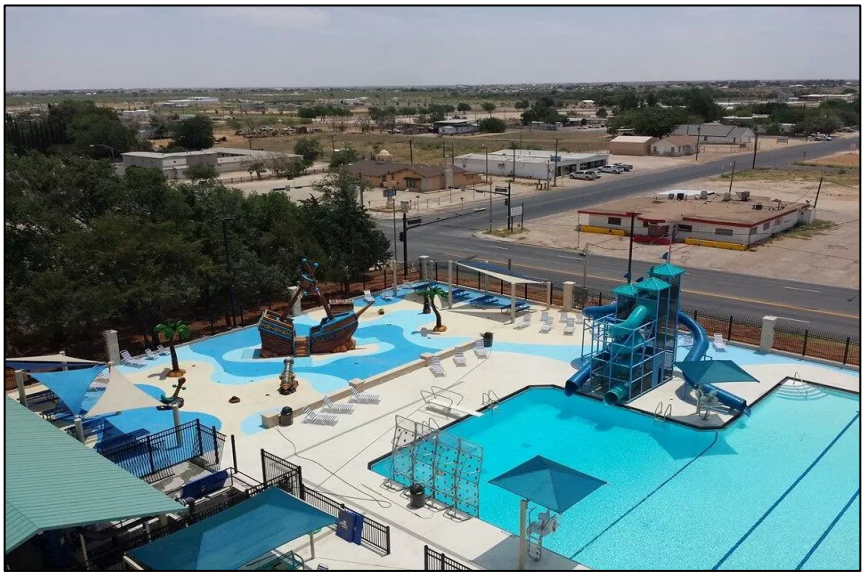
Maximum Occupancy:	Wading Pool / Small Splash Pad	80
	Main Pool	346
	Large SplashPark	284
	Total Facility	710

Goals & Objectives

- ✓ **Provide an excellent quality of life for all citizens**
  - Provide affordable family entertainment for the citizens of Andrews.
- ✓ **Maintain the City's goal of efficient government and financial strength while meeting community needs.**
  - Stay within Council-approved budgeted spending levels.

Performance Measures

	Fiscal Year				
	2023	**2024**	**2025**	**2026 Est**	**2027 Bgt**
♦ Days Swimming Pool open	65	71	65	64	70
♦ Swimming Pool Customers	19,941	20,485	19,486	21,123	21,000
♦ Actual Spending vs. Budget	110.2%	145.5%	106.6%	100.0%	100.0%
♦ % pool operating cost recovered	42.3%	36.1%	38.5%	39.2%	38.3%

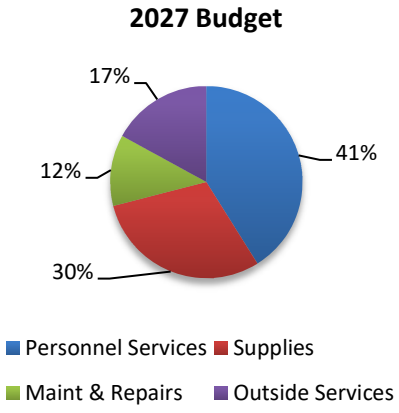


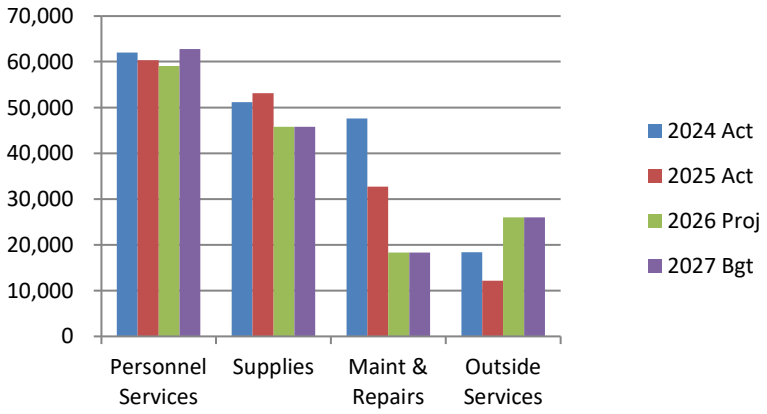
SPLASH PARK

01-25

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 62,011	$ 60,324	$ 59,083	$ 59,083	$ 62,772
Supplies	51,167	53,105	45,770	45,770	45,770
Maintenance & Repairs	47,601	32,725	18,300	18,300	18,300
Outside Services	18,374	12,159	26,000	26,000	26,000
Total Expenditures	$ 179,153	$ 158,313	$ 149,153	$ 149,153	$ 152,842





SPLASH PARK

01-25

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
002	OVERTIME	479	190	3,000	3,000	1,500
004	PART-TIME / TEMPORARY HELP	56,228	54,752	50,000	50,000	55,000
031	SOCIAL SECURITY	4,204	4,002	4,055	4,055	4,322
034	WORKERS' COMPENSATION	1,069	1,021	1,278	1,278	1,200
081	CLOTHING & UNIFORMS	-	329	500	500	500
082	EMPLOYEE SCREENING	30	30	250	250	250
Total Personnel Services		**62,011**	**60,324**	**59,083**	**59,083**	**62,772**
101	OFFICE SUPPLIES	80	41	500	500	500
102	SMALL TOOLS & EQUIPMENT	244	927	1,200	1,200	1,200
103	CHEMICAL	43,147	43,825	35,000	35,000	35,000
105	FOOD & SUPPLIES	6,895	6,650	8,000	8,000	8,000
106	JANITORIAL SUPPLIES	-	420	500	500	500
109	LAWN SUPPLIES	800	320	320	320	320
110	MEDICAL SUPPLIES	-	922	250	250	250
199	OTHER SUPPLIES	-			-	-
Total Supplies		**51,167**	**53,105**	**45,770**	**45,770**	**45,770**
201	BUILDING MAINTENANCE	16,570	3,753	1,800	1,800	1,800
205	MACHINERY & EQUIPMENT	29,795	23,785	10,000	10,000	10,000
208	FENCE MAINTENANCE	1,076	88	2,500	2,500	2,500
213	SWIMMING POOL MAINTENANCE	160	5,100	4,000	4,000	4,000
221	PARK & GROUNDS	-			-	-
Total Maintenance & Repairs		**47,601**	**32,725**	**18,300**	**18,300**	**18,300**
301	PHONE SERVICE	843	851	1,000	1,000	1,000
302	ELECTRICITY	15,254	9,687	18,000	18,000	18,000
304	WATER	1,654	982	4,500	4,500	4,500
305	CABLE & INTERNET SERVICES	313	-	500	500	500
328	MOWING & LAWN SERVICES	310	640	2,000	2,000	2,000
Total Outside Services		**18,374**	**12,159**	**26,000**	**26,000**	**26,000**
TOTAL SPLASH PARK		**179,153**	**158,313**	**149,153**	**149,153**	**152,842**

GENERAL FUND NON-DEPARTMENTAL

01-06

Program Description

This department is used to account for interfund transfers. Accordingly, the department only has budgeted expenditures with no responsibilities, accomplishments or performance measures.

Transfer Out to GFCI (902) includes money allocated for General Fund capital purchases.

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
902	TRANSFER OUT TO GFCI	1,500,000	1,579,274	2,802,800	2,802,800	1,140,000
905	TRANSFER TO UTILITY FUND CAPITAL	-	-		-	-
906	TRANSFER OUT TO SANITATION FUND CAP	-	-		-	-
910	TRANSFER OUT TO RELIEVER ROUTE				-	-
Total Other Financing Uses		**1,500,000**	**1,579,274**	**2,802,800**	**2,802,800**	**1,140,000**
TOTAL GENERAL FUND NON-DEPARTMENTAL		**1,500,000**	**1,579,274**	**2,802,800**	**2,802,800**	**1,140,000**

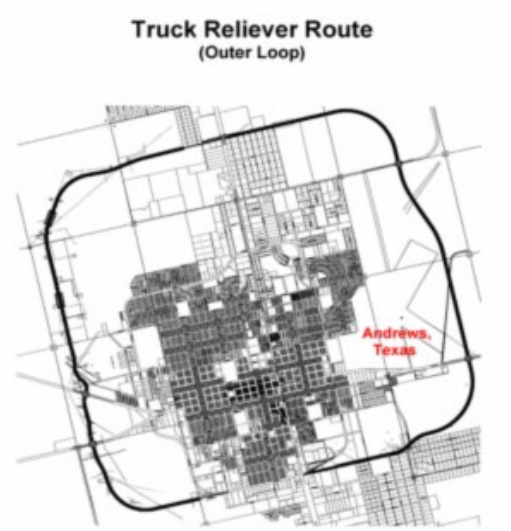
RELIEVER ROUTE FUND

38-49

Program Description

The Reliever Route Fund is a governmental fund initially established to provide greater visibility to a multi-million, multi-year, capital improvement project to construct a truck reliever route around the city. After constuction was completed in 2014, the fund is used to account for revenues restricted to the repayment of the debt and the on-going maintenance costs of the route.

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
REVENUES					
2511. Interest Income	33,600	7,672	5,000	8,000	5,000
2595. Transfer from General Fund					
2596. Sales Tax transfer from A.R.R.C.	843,538	840,248	712,900	845,920	750,400
Total Revenues	877,139	847,920	717,900	853,920	755,400
EXPENDITURES					
210. Reliever Route Maintenance	$ 82,558	$ 79,608	$ 75,000	$ 75,000	$ 75,000
Salary Reimbursement	$ 31,043	$ 31,043	$ 31,043	$ 31,043	$ 31,043
902. Transfer to Capital Improvement	329,688	508,908	36,000	36,000	406,000
909. Transfer to Debt Service Fund	422,543	427,040	453,435	453,435	452,783
911. Transfer to Reliever Route Repair	-	-			
Total Expenditures	$ 865,832	$ 1,046,599	$ 595,478	$ 595,478	$ 964,826
Excess (Deficiency)	$ 11,307	$ (198,679)	$ 122,422	$ 258,442	$ (209,426)
Change in assets and liabilities	$ -		$ -		$ -
Est. Fund Balance - Beginning of year	$ 340,793	$ 294,308	$ 95,629	$ 95,629	$ 354,071
Est. Fund Balance - End of year	$ 294,308	$ 95,629	$ 218,051	$ 354,071	$ 144,645



LOOP 1910 REPAIR FUND

40-48

Program Description

The Loop 1910 Repair Fund is a governmental fund established to provide greater visibility to a multi-million capital improvement project to provide a major one-time repair to the truck reliever route (Loop 1910) around the city. The project began in fy2015 and was completed in fy2016. The fund is also used to segregate debt service issued in 2015 related specifically to the major repair work necessary on the reliever route.

Debt Issuance

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
REVENUES					
2511. Interest Income	$ -	$ -	$ -	$ -	$ -
2512. Interest Income on Capitalized Int	-	-	-	-	-
2526. Pledge from Utility Fund	-	-	-	-	-
2595. Transfer from General Fund	-	-	-	-	-
2597. Transfer from Reliever Rte Fund	-	-	-	-	-
2612. Bond Issuance	-	-	-	-	-
2614. Bond Premium	-			-	
Total Revenues	$ -	$ -	$ -	$ -	$ -
EXPENDITURES					
7012. Bond Issuance Costs	-	-	-	-	-
8001. Transfer to Capital Improvement	-	-		-	
Total Expenditures	$ -	$ -	$ -	$ -	$ -

Debt Payment

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
REVENUES					
2511. Interest Income	1,267	279	400	2,000	400
2596. Sales Tax transfer from A.R.R.C.	312,100	312,100	312,100	312,100	312,100
Total Revenues	$ 313,367	$ 312,379	$ 312,500	$ 314,100	$ 312,500
EXPENDITURES					
331. Paying Agent Service Fee	300	300	300	300	300
909. Transfer to Debt Service Fund	312,100	312,100	312,100	312,100	312,100
Total Expenditures	$ 312,400	$ 312,400	$ 312,400	$ 312,400	$ 312,400
Change in assets and liabilities	967	(21)	100	1,700	100
Est. Fund Balance - Beginning of year	53,611	54,578	54,558	54,558	56,258
Est. Fund Balance - End of year	$ 54,578	$ 54,558	$ 54,658	$ 56,258	$ 56,358

Utility Fund

Financial Overview

The Utility Division's purpose is to provide an excellent quality of life for all citizens by providing safe and reliable water and wastewater services in a cost-effective manner. To plan, design, and expand systems to support future growth. To strive for the highest level of customer service while maintaining a relatively small, well-trained, stable staff using efficient, well-maintained equipment.

UTILITY FUND (11)

GENERAL OPERATIONS & WHSE	WATER	WASTEWATER
31 - General Operations	41 - Production	51 - Collection
34- Service Center	42 - Distribution	52 - Reclamation

Fund Summary (Cash Basis)

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Revenues:					
Water operations	$ 3,512,616	$ 3,750,514	$ 3,900,375	$ 4,001,875	$ 4,100,375
Wastewater operations	1,053,593	1,090,406	1,092,000	1,092,360	1,092,000
All other operating revenue	135,862	171,045	165,700	165,209	155,000
Non-operating	949,290	838,435	803,801	818,801	747,944
Total	$ 5,651,361	$ 5,850,399	$ 5,961,876	$ 6,078,245	$ 6,095,319
Expenditures:					
Personel Services	$ 972,113	$ 955,864	$ 1,057,382	$ 1,126,931	$ 1,199,894
Supplies	819,164	929,375	818,090	823,280	820,099
Maintenance & Repairs	781,562	655,335	444,250	529,007	474,000
Outside Services	988,261	885,405	990,612	992,612	992,664
Other Operating Expenses	456,482	471,496	523,972	498,253	527,442
Depreciation & Amortization	1,310,183	1,485,222	1,581,208	1,585,026	1,607,138
Other Financing Uses	-	-	395,100	395,100	392,900
Total	$ 5,327,765	$ 5,382,698	$ 5,810,615	$ 5,950,209	$ 6,014,136
Excess (deficiency)	$ 323,597	$ 467,702	$ 151,261	$ 128,036	$ 81,183
Change in assets and liabilities	(2,462,647)	(553,694)	-	-	-
Depreciation & Amortation	1,310,183	1,485,222	1,581,208	1,585,026	1,607,138
Transfer to Utility Capital	-	(725,873)	-	-	-
Est. Source/(Use) of Fund Balance	(828,868)	673,357	1,732,469	1,713,062	1,688,321
Fund Balance, Beginning of Year	3,464,115	2,635,247	3,308,604	3,308,604	5,021,666
Fund Balance, End of Year	$ 2,635,247	$ 3,308,604	$ 5,041,074	$ 5,021,666	$ 6,709,987

Personnel

Full-Time	12.25	12.00	12.00	9.00	11.00
Part-Time (full-time equivalents)	1.25	0.56	0.56	1.56	0.50
Total	13.50	12.56	12.56	10.56	11.50

Utility Funds

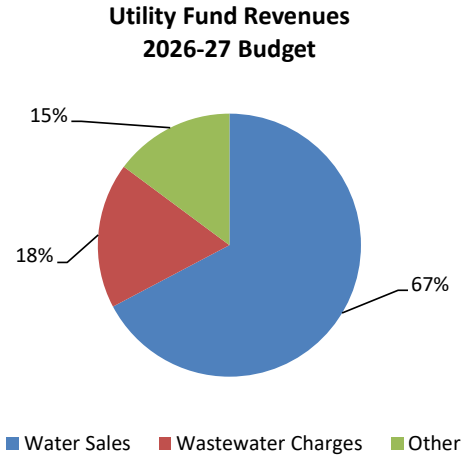
Revenues by Account

Charges for Services

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
2350	WATER SALES	3,509,396	3,748,622	3,900,000	4,000,000	4,100,000
2351	BILLS PD BY LOCAL CHARITY	2,325	1,518	-	1,500	-
2353	WATER-TREES ON MUSTANG	375	373	375	375	375
2354	BULK WATER SALES	-	-	-	-	-
2355	VACUUM BREAKER SALES	520	-	-	-	-
Total Water		**3,512,616**	**3,750,514**	**3,900,375**	**4,001,875**	**4,100,375**
2362	RECLAIMED WATER	-	2,360	2,000	2,360	2,000
2400	SEWER SALES	1,008,873	1,023,246	1,025,000	1,025,000	1,025,000
2406	SEPTIC TANK WASTES	44,720	64,800	65,000	65,000	65,000
Total Wastewater		**1,053,593**	**1,090,406**	**1,092,000**	**1,092,360**	**1,092,000**
2357	WATER DISPOSAL		28,207	25,000	25,000	25,000
2363	BACK FLOW TEST PERMIT FEE	-	-	-	-	-
2364	BACK FLOW TESTERS' FEE	-	-	-	-	-
2450	DELINQUENT SERVICE FEES	132,560	132,445	130,000	130,000	130,000
2502	UNRECONCILED BANK ADJ	6,530	8,841	-	-	-
2504	SHORTAGES & OVERAGES	3	(2)	-	-	-
2520	MISCELLANEOUS REVENUE	(3,231)	1,554	-	-	-
2521	INSURANCE REIMBURSEMENT		-	10,700	10,209	-
Total Other		**135,862**	**171,045**	**165,700**	**165,209**	**155,000**
TOTAL CHARGES FOR SERVICES		**4,702,071**	**5,011,965**	**5,158,075**	**5,259,444**	**5,347,375**

Non-Operating Revenue

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
2511	INTEREST INCOME	177,353	120,452	100,000	115,000	100,000
2521	MISCELLANEOUS TRANSFERS	-	-	-		-
2530	WAREHOUSE RENT	346,520	283,766	269,484	269,484	215,827
2531	RENT INCOME - GRASS LEASE	-	5,050	5,050	5,050	5,050
2532	SURFACE LEASE		5,500	2,500	2,500	2,500
2541	AMORTIZATION OF BOND PREMIUM	31,667	31,667	31,667	31,667	31,667
2592	SALE OF SALVAGE			-	-	-
2662	AEDC DEBT REIMBURSEMENT	393,750	392,000	395,100	395,100	392,900
2800	SALE OF FIXED ASSET	-	-	-	-	-
Total Non-Operating Revenue		**949,290**	**838,435**	**803,801**	**818,801**	**747,944**
TOTAL UTILITY FUND REVENUE		**5,651,361**	**5,850,399**	**5,961,876**	**6,078,245**	**6,095,319**

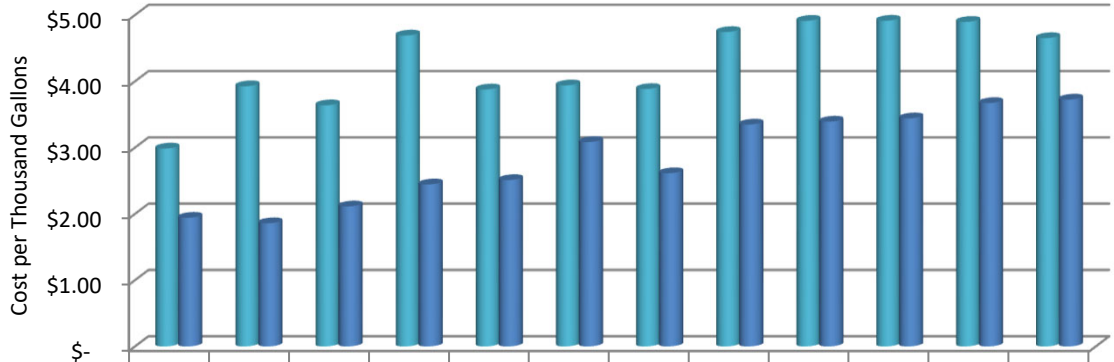


Utility Fund

Operating Expenditures

Expenditure by Department *	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
31 General Operations	$ 552,547	$ 570,200	$ 623,701	$ 597,982	$ 628,124
34 Service Center	218,642	161,839	171,255	177,115	116,645
41 Water Production	2,419,333	2,479,736	2,354,745	2,360,703	2,391,551
42 Water Distribution	1,098,621	1,103,591	1,101,465	1,253,635	1,144,087
51 Wastewater Collection	519,480	530,680	633,193	633,958	653,215
52 Wastewater Reclamation	660,045	663,506	666,617	669,653	687,613
Total Operating Expense	$ 5,468,667	$ 5,509,551	$ 5,550,976	$ 5,693,045	$ 5,621,236
** includes Funded Depreciation*	*$ 1,310,183*	*$ 1,485,222*	*$ 1,581,208*	*$ 1,585,026*	*$ 1,607,138*
06 Non-Departmental (Non-Operating)	*$ 168,750*	*$ 887,873*	*$ 395,100*	*$ 395,100*	*$ 392,900*

Water Cost (Production + Distribution) per Thousand Gallons Distributed
Wastewater Treatment Cost (Collection + Reclamation) per Thousand Gallons Treated



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Proj	2027 Bdgt
Water	$2.99	$3.93	$3.64	$4.69	$3.88	$3.94	$3.88	$4.74	$4.91	$4.91	$4.90	$4.65
Wastewater	$1.94	$1.86	$2.11	$2.44	$2.51	$3.08	$2.61	$3.35	$3.39	$3.44	$3.67	$3.72

Expenditures by Classification	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 972,113	$ 955,864	$ 1,057,382	$ 1,126,931	$ 1,199,894
Supplies	819,164	929,375	818,090	823,280	820,099
Maintenance & Repairs	781,562	655,335	444,250	529,007	474,000
Outside Services	988,261	885,405	990,612	992,612	992,664
Other Operating Expenses	456,482	471,496	523,972	498,253	527,442
Depreciation & Amortization	1,310,183	1,485,222	1,581,208	1,585,026	1,607,138
Other Financing Uses	-	-	-	-	-
Total Expenditures	$ 5,327,765	$ 5,382,698	$ 5,415,515	$ 5,555,109	$ 5,621,236

UTILITY FUND - GENERAL OPERATIONS

11-31

Program Description

The General Operations department is used to account for expenses that benefit the entire Utility Fund, but can not be easily identified as relating to an individual department. Accordingly, the department only has budgeted expenditures with no Goals & Objectives or Performance Measures.

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
319	DEBT COLLECTION	1,016	1,981	1,500	1,500	1,500
Total Outside Services		**1,016**	**1,981**	**1,500**	**1,500**	**1,500**
402	CITY ADMINISTRATIVE SERVICES	349,444	382,694	426,601	400,882	443,485
403	CITY WAREHOUSE ALLOCATION	86,630	70,941	67,371	67,371	53,957
409	BAD DEBT EXPENSE	20,408	17,861	30,000	30,000	30,000
Total Other Operating Expense		**456,482**	**471,496**	**523,972**	**498,253**	**527,442**
601	DEPRECIATION	95,049	96,723	98,229	98,229	99,182
Total Depreciation & Amortization		**95,049**	**96,723**	**98,229**	**98,229**	**99,182**
970	LOSS ON DISPOSAL OF PROPERTY	-	-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**	**-**
TOTAL UTILITY FUND GENERAL OPERATIONS		**552,547**	**570,200**	**623,701**	**597,982**	**628,124**

SERVICE CENTER

11-34

Program Description

The David Sanders Service Center is an approximately 10,000 square foot facility used to service City of Andrews machinery and equipment, store City assets, and office field personnel. Because the Service Center supports the Street, Utility, and Sanitation departments, its expenditures are allocated to each of these departments.



Personnel by Job Title

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Shop Mechanic	2.00	2.00	2.00	2.00	1.00
TOTAL FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00	1.00

Significant Changes Between 2026 and 2027 Budgets

Personel Services		
Payroll	Change in staffing	(56,718)

SERVICE CENTER

11-34

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	87,165	83,352	84,248	84,248	44,328
002	OVERTIME	4,352	2,051	3,300	3,300	3,300
003	CERTIFICATION, LICENSE, INCENTIVE PAY	3,348	1,154	3,000	3,000	3,000
004	PART-TIME / TEMPORARY HELP	-		-	-	-
005	OTHER PAY	1,604	4,573	500	500	
031	SOCIAL SECURITY	7,120	6,684	6,965	6,965	3,873
032	RETIREMENT	14,797	9,766	12,559	12,559	7,018
033	GROUP INSURANCE	18,449	15,677	21,540	21,540	15,078
034	WORKERS' COMPENSATION	2,383	1,783	1,949	2,589	745
081	UNIFORMS	1,439	1,814	1,400	3,233	1,400
082	EMPLOYEE SCREENING	246		-	2	-
Total Personnel Services		**140,903**	**126,853**	**135,461**	**137,936**	**78,742**
102	SMALL TOOLS & EQUIPMENT	4,649	4,638	4,000	5,000	5,000
105	FOOD & SUPPLIES	1,726	1,759	2,000	3,776	2,500
106	JANITORIAL SUPPLIES	5,509	6,336	5,000	5,609	5,609
110	MEDICAL SUPPLIES	-	-	100	100	100
Total Supplies		**11,884**	**12,733**	**11,100**	**14,485**	**13,209**
201	BUILDING MAINTENANCE	48,939	8,406	8,000	8,000	8,000
204	HEATING & AIR CONDITIONING	78	-	1,000	1,000	1,000
Total Maintenance & Repairs		**49,017**	**8,406**	**9,000**	**9,000**	**9,000**
301	PHONE SERVICE	-	-	294	294	294
302	ELECTRICITY	10,562	8,850	8,800	8,800	8,800
303	NATURAL GAS	4,257	3,423	4,000	4,000	4,000
304	WATER	2,019	1,573	2,600	2,600	2,600
305	CABLE & INTERNET SERVICES				-	
Total Outside Services		**16,838**	**13,846**	**15,694**	**15,694**	**15,694**
TOTAL SERVICE CENTER		**218,642**	**161,839**	**171,255**	**177,115**	**116,645**

Warehouse Depreciation	99,182
Total to allocate	215,827

Allocation to funds:	Percent	Dollars
General Fund - Street	50%	$ 107,914
Utility Fund - General Operations	25%	53,957
Sanitation Fund - Administrative Services	25%	53,957
		$ 215,827

WATER PRODUCTION

11-41

Program Description

The Water Production department is devoted to providing quality water and efficient service in a cost-effective, environmentally friendly manner. The City provides drinking water from the Ogallala Aquifer, the largest aquifer in the United States. The water from the Ogallala Aguifer has naturally-occuring fluoride and arsenic levels above U.S. Environmental Protection Agency (EPA) standards and must be treated before being distributed to customers.

Department Work Plan for 2026-27

Key Focus Area 1: A community where people feel safe.

- Provide real-time fluoride analysis to ensure water quality.

Key Focus Area 3: A community where people have a future.

- Drill a new water well to replace DCP #3 to maintain reliable supply.



Performance Measures

	Fiscal Year				
	2023	2024	2025	2026 Est	2027 Bgt
♦ Million gallons pumped from aquifer	778	750	686	720	750
♦ Production cost per thousand gallons	$2.96	$3.28	$3.61	$3.27	$3.15
♦ Employee Turnover	0.0%	0.0%	0.0%	0.0%	0.0%
♦ % of Production Metered	97.0%	97.0%	97.0%	98%	99%
♦ Arsenic in drinking water < 10 ppb	10	10	3	3.00	3.00
♦ Fluoride in drinking water < 4 ppm	4.00	4.00	3.00	3.00	3.00

Personnel by Job Title

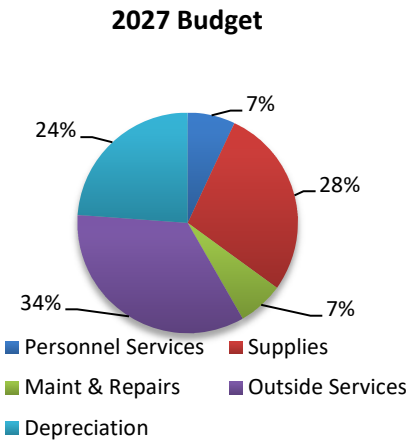
	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Director of Utilities	0.25	0.25	0.25	0.25	0.25
Maintenance I	1.00	1.00	1.00	1.00	1.00
TOTAL FULL-TIME EQUIVALENTS	1.25	1.25	1.25	1.25	1.25

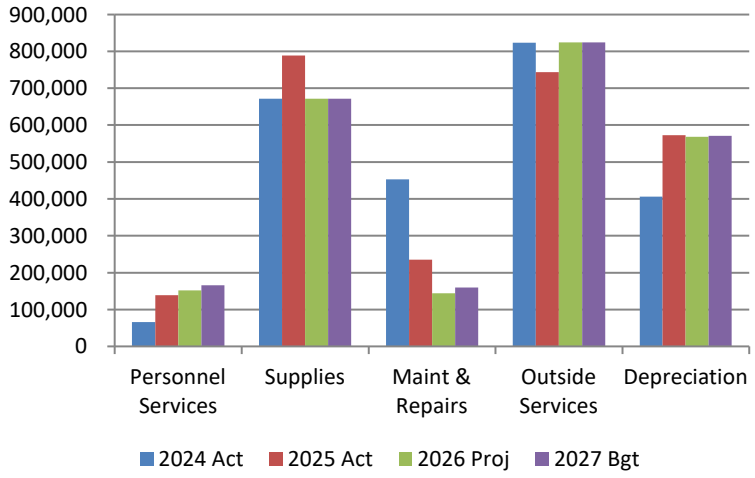
WATER PRODUCTION

11-41

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 65,730	$ 139,275	$ 149,893	$ 152,033	$ 166,077
Supplies	671,684	788,895	671,500	671,500	671,250
Maintenance & Repairs	453,239	235,040	144,500	144,500	159,500
Outside Services	822,908	743,744	824,020	824,020	824,020
Depreciation & Amortization	405,772	572,782	564,832	568,650	570,704
Total Operating Expenditures	$ 2,419,333	$ 2,479,736	$ 2,354,745	$ 2,360,703	$ 2,391,551





Significant Changes Between 2026 and 2027 Budgets

{ersonnel Services		
Salaries & Wages	Step Raises	16,184
Maintenance & Repairs		
Electricity	Adjusted based on actual expenes	15,000
Depreciation & Amortization		
Depreciation	Decreased due to new tank maintenance program	5,872

WATER PRODUCTION

11-41

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	23,721	61,883	66,921	69,061	72,668
002	OVERTIME	29,089	35,284	34,000	34,000	34,000
003	CERTIFICATION, LICENSE, INCENTIVE PAY	-	115	4,350	4,350	7,350
004	PART-TIME / TEMPORARY HELP	-		-	-	-
005	OTHER PAY	3,707	2,527	300	300	300
031	SOCIAL SECURITY	4,036	7,107	8,076	8,076	8,745
032	RETIREMENT	(282)	11,139	14,601	14,601	15,806
033	GROUP INSURANCE	5,087	15,324	13,463	13,463	18,848
034	WORKERS' COMPENSATION	(500)	554	2,432	2,432	1,811
061	TRAINING	666	3,127	2,500	2,500	3,000
065	TRAVEL - TRAINING & DEVELOPMENT	-	433	2,000	2,000	2,000
081	CLOTHING & UNIFORMS	207	1,527	1,000	1,000	1,300
082	EMPLOYEE SCREENING	-	255	250	250	250
Total Personnel Services		**65,730**	**139,275**	**149,893**	**152,033**	**166,077**
101	OFFICE SUPPLIES	2,447	1,072	1,500	1,500	1,500
102	SMALL TOOLS & EQUIPMENT	3,903	2,025	3,500	3,500	3,500
103	CHEMICAL SUPPLIES	648,550	774,612	650,000	650,000	650,000
104	FUEL, OIL AND LUBRICANTS	10,122	8,911	10,000	10,000	10,000
106	JANITORIAL SUPPLIES	554	667	1,200	1,200	1,200
107	POSTAGE & SHIPPING	5,083	29	500	500	250
108	SAFETY EQUIPMENT	865	1,565	4,500	4,500	4,500
109	LAWN SUPPLIES	160	-	300	300	300
199	OTHER SUPPLIES	-	13		-	
Total Supplies		**671,684**	**788,895**	**671,500**	**671,500**	**671,250**
201	BUILDING MAINTENANCE	3,338	5,497	2,500	2,500	2,500
204	HEATING & AIR CONDITIONING	4,259	173	2,500	2,500	2,500
205	MACHINERY & EQUIPMENT	231,029	79,091	50,000	50,000	50,000
206	VEHICLE & TRAILER MAINTENANCE	2,353	5,522	3,000	3,000	3,000
208	FENCE MAINTENANCE	420	-	1,000	1,000	1,000
214	STORAGE TANK MAINTENANCE	1,224	39,469	-	-	
216	WATER & SEWER LINE MAINTENANCE	5,314	165	5,500	5,500	5,500
222	WATER WELL MAINTENANCE	205,301	105,124	80,000	80,000	95,000
Total Maintenance & Repairs		**453,239**	**235,040**	**144,500**	**144,500**	**159,500**
301	PHONE SERVICE	2,123	2,846	3,000	3,000	3,000
302	ELECTRICITY	348,203	291,414	350,000	350,000	350,000
303	NATURAL GAS	2,846	3,108	2,500	2,500	2,500
304	WATER	854	893	1,300	1,300	1,300
305	CABLE & INTERNET SERVICES	2,197	2,203	2,220	2,220	2,220
312	WATER ROYALTY FEES	363,505	378,743	375,000	375,000	375,000
316	ENGINEERING / CONSULTING	15,001	1,510	15,000	15,000	15,000
328	MOWING & LAWN SERVICES	3,910	1,396	2,000	2,000	2,000
330	LAB & TESTING SERVICES	59,476	56,547	50,000	50,000	50,000
331	LICENSES, PERMITS & FEES	4,235	1,034	6,000	6,000	6,000
333	MISC. CONTRACTED SERVICES	20,559	4,050	17,000	17,000	17,000
Total Outside Services		**822,908**	**743,744**	**824,020**	**824,020**	**824,020**
601	DEPRECIATION	405,772	572,782	564,832	568,650	570,704
Total Depreciation & Amortization		**405,772**	**572,782**	**564,832**	**568,650**	**570,704**
700	BOND ISSUANCE COSTS	-	-		-	-
Total Depreciation & Amortization		**-**	**-**	**-**	**-**	**-**
TOTAL WATER PRODUCTION		**2,419,333**	**2,479,736**	**2,354,745**	**2,360,703**	**2,391,551**

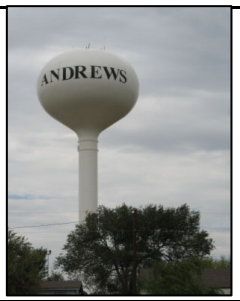
WATER DISTRIBUTION

11-42

Program Description

The mission of the Water Distribution department is to upgrade and maintain all pipelines in the water distribution system, while at the same time, deliver quality water at the best possible pressure for customer satisfaction and fire protection.

Department Work Plan for 2026-27



Key Focus Area 1: A community where people feel safe.

- Initiate a program for replacing customer lead and copper water lines.

Key Focus Area 3: A community where people have a future.

- Proactively replace at least 1% of aging water and sewer lines annually.
- Expand water capacity to NW Andrews to support growth and service reliability.
- Improve water pressure in SW Andrews by reducing dead-end lines.

Performance Measures

	Fiscal Year				
	2023	2024	2025	2026 Est	2027 Bgt
♦ Million gallons metered	731	716	704	738	760
♦ Distribution cost per thousand gallons	$1.51	$1.53	$1.57	$1.49	$1.65
♦ Work Orders Handled	5,640	4,848	4,891	5,100	5,200
♦ Water customers	5,095	5,139	5,173	5,225	5,300
♦ Employee Turnover	25.0%	0.0%	30.3%	90.8%	0.0%
♦ Cost recovery of water prod & distr	102.9%	98.6%	104.7%	110.7%	116.0%

Personnel by Job Title

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Director of Utilities	0.25	0.25	0.25	0.25	0.25
Assistant Director Utilties	0.50	0.50	0.50	0.50	0.50
Relief Foreman	1.00	1.00	1.00	1.00	1.00
Maintenance II	2.00	2.00	1.00	1.00	1.00
Admin Specialist III	0.25	0.25	-	-	-
Part-time (ACA full-time equivalent)	1.25	1.25	0.56	0.56	0.50
Total Full-Time Equivalents	5.25	5.25	3.31	3.31	3.25

Explanation of staffing level changes:

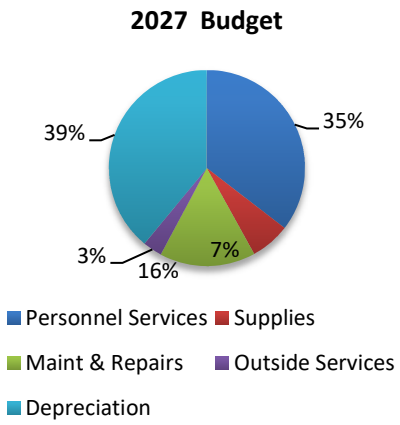
FY2025 - Position moved to Finance Department

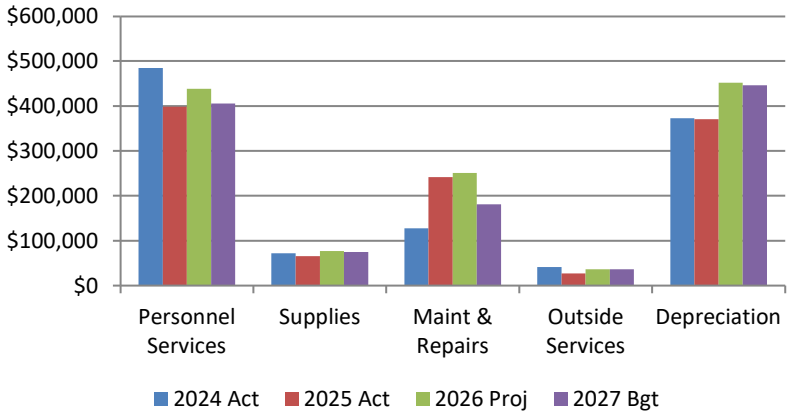
WATER DISTRIBUTION

11-42

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 484,682	$ 398,155	$ 372,029	$ 438,364	$ 405,571
Supplies	72,335	65,794	75,600	76,677	75,100
Maintenance & Repairs	127,525	241,662	166,250	251,007	181,000
Outside Services	41,285	27,103	36,048	36,048	36,100
Depreciation & Amortization	372,792	370,878	451,538	451,538	446,316
Total Operating Expenditures	$ 1,098,621	$ 1,103,591	$ 1,101,465	$ 1,253,635	$ 1,144,087





Significant Changes Between 2026 and 2027 Budgets

Personnel Services		
Salaries & Wages	Step Raises	$ 35,743
Maintenace & Repairs		
Machinery & Equipment	Adjusted to Actual	5,000
Water & Sewer Line Maintenance	Adjusted to Actual	10,000
Depreciation & Amortization		
Depreciation	Lower due to Tank Maintenance Program	(5,222)

WATER DISTRIBUTION

11-42

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	253,351	210,223	179,163	206,363	214,839
002	OVERTIME	27,029	26,285	30,000	30,000	24,754
003	CERTIFICATION, LICENSE, INCENTIVE PAY	57,093	51,167	30,449	51,527	26,249
004	PART-TIME / TEMPORARY HELP	4,100	8,088	8,000	8,000	8,000
005	OTHER PAY	11,147	(3,244)	3,000	3,000	3,000
031	SOCIAL SECURITY	25,885	22,312	19,172	22,452	21,178
032	RETIREMENT	27,666	32,696	33,234	33,234	36,852
033	GROUP INSURANCE	47,076	33,386	40,388	40,388	41,465
034	WORKERS' COMPENSATION	9,130	8,152	5,774	9,170	4,385
035	UNEMPLOYMENT TAX	9,002			11,383	
061	TRAINING	7,187	141	10,000	10,000	12,000
062	ASSOCIATION DUES	-	782			
065	TRAVEL - TRAINING & DEVELOPMENT	188	2,792	4,000	4,000	4,000
081	CLOTHING & UNIFORMS	5,402	4,937	4,849	4,849	4,849
082	EMPLOYEE SCREENING	426	437	4,000	4,000	4,000
Total Personnel Services		**484,682**	**398,155**	**372,029**	**438,364**	**405,571**
101	OFFICE SUPPLIES	8,266	7,409	10,000	10,000	10,000
102	SMALL TOOLS & EQUIPMENT	9,064	7,597	10,000	10,000	10,000
103	CHEMICAL	-	-	1,000	1,000	
104	FUEL, OIL AND LUBRICANTS	29,059	18,927	22,000	22,000	22,000
107	POSTAGE & SHIPPING	25,055	30,490	30,000	30,000	30,000
108	SAFETY EQUIPMENT	836	1,311	1,500	2,577	3,000
109	LAWN SUPPLIES	-	-	1,000	1,000	
199	OTHER SUPPLIES	56	60	100	100	100
Total Supplies		**72,335**	**65,794**	**75,600**	**76,677**	**75,100**
201	BUILDING MAINTENANCE	538	60	2,500	2,500	2,500
202	OFFICE EQUIPMENT MAINTENANCE	34	9	250	250	
203	SOFTWARE MAINTENANCE	18,479	19,382	21,500	21,500	21,500
204	HEATING & AIR CONDITIONING		13,168		-	
205	MACHINERY & EQUIPMENT	13,340		20,000	28,859	25,000
206	VEHICLE & TRAILER MAINTENANCE	14,043	18,806	20,000	20,000	20,000
214	STORAGE TANK MAINTENANCE	16,943	85,000	-	450	
216	WATER & SEWER LINE MAINTENANCE	32,309	32,768	50,000	125,448	60,000
218	METERS & TAPS	25,975	38,193	40,000	40,000	40,000
219	FIRE HYDRANT MAINTENANCE	5,865	34,276	12,000	12,000	12,000
250	DAMAGES TO NON-CITY PROPERTY	-			-	
Total Maintenance & Repairs		**127,525**	**241,662**	**166,250**	**251,007**	**181,000**
301	PHONE SERVICE	3,655	3,298	4,848	4,848	4,900
302	ELECTRICITY	3,736	4,543	5,300	5,300	5,300
304	WATER	460	521	1,500	1,500	1,500
305	CABLE & INTERNET SERVICES	1,398	760	1,500	1,500	1,500
316	ENGINEERING / CONSULTING		225			
328	MOWING & LAWN SERVICES	1,304	1,479	1,500	1,500	1,500
330	LAB & TESTING SERVICES	13,066	13,066	15,000	15,000	15,000
331	LICENSES, PERMITS & FEES	45	15	1,400	1,400	1,400
333	MISC. CONTRACTED SERVICES	17,621	3,196	5,000	5,000	5,000
Total Outside Services		**41,285**	**27,103**	**36,048**	**36,048**	**36,100**
601	DEPRECIATION	372,792	370,878	451,538	451,538	446,316
Total Depreciation & Amortization		**372,792**	**370,878**	**451,538**	**451,538**	**446,316**
TOTAL WATER DISTRIBUTION		**1,098,621**	**1,103,591**	**1,101,465**	**1,253,635**	**1,144,087**

WASTEWATER COLLECTION

11-51

Program Description

The Wastewater Collection department is responsible for the operation and maintenance of the City's wastewater lines and lift stations through constant electronic monitoring and visual checks of the system. The City currently maintains 97.86 miles of sanitary sewer lines and 2.60 miles of storm sewer lines.

Department Work Plan for 2026-27

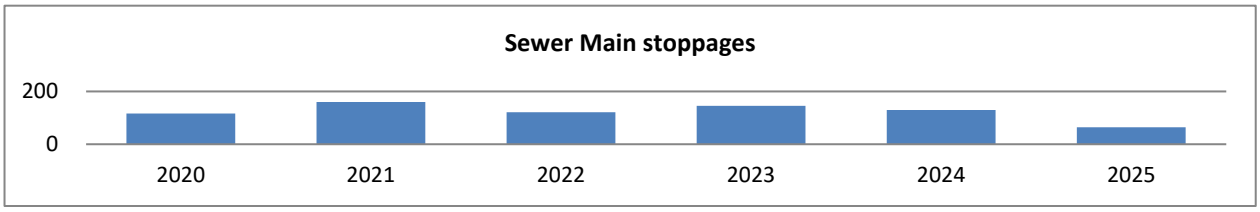
Key Focus Area 3: A community where people have a future.

- Proactively replace at least 1% of aging water and sewer lines annually



Performance Measures

	Fiscal Year				
	2023	2024	2025	2026 Est	2027 Bgt
♦ Sewer Main stoppages	145	129	63	95	100
♦ Employee Turnover	26.7%	0.0%	53.3%	53.3%	0.0%



Personnel by Job Title

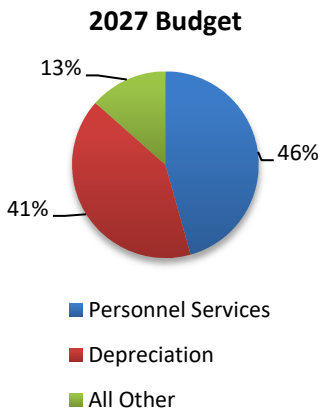
	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Assistant Director of Utilities	0.50	0.50	0.50	0.50	0.50
Director of Utilities	0.25	0.25	0.25	0.25	0.25
Maintenance I	3.00	3.00	3.00	3.00	3.00
TOTAL FULL-TIME EQUIVALENTS	3.75	3.75	3.75	3.75	3.75

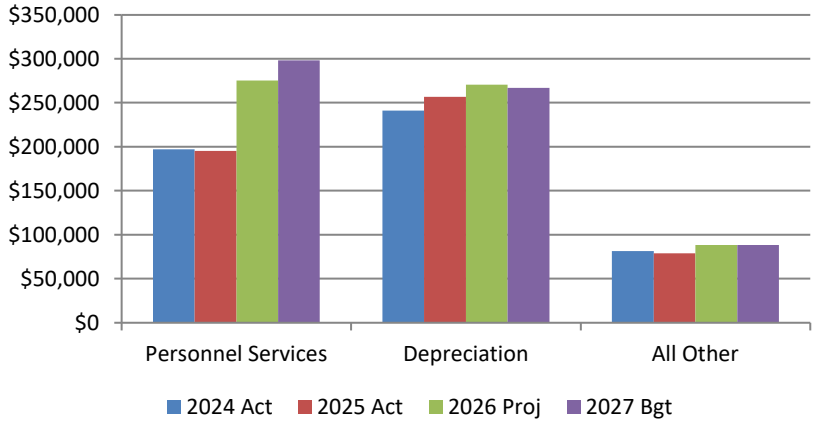
WASTEWATER COLLECTION

11-51

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 197,048	$ 195,311	$ 274,322	$ 275,087	$ 298,189
Supplies	15,115	21,546	23,750	23,750	23,750
Maintenance & Repairs	48,484	43,444	51,500	51,500	51,500
Outside Services	17,665	13,657	13,050	13,050	13,050
Depreciation & Amortization	241,169	256,722	270,571	270,571	266,726
Total Operating Expenditures	$ 519,480	$ 530,680	$ 633,193	$ 633,958	$ 653,215





Significant Changes Between 2026 and 2027 Budgets

Personnel Services		
Salaries & Wages	Step Raises	7,703
Group Insurance	Increase in Cost	16,155
Depreciation & Amortization		
Depreciation		(3,845)

WASTEWATER COLLECTION

11-51

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	131,682	133,134	148,266	148,266	164,537
002	OVERTIME	16,168	17,665	20,000	20,000	14,753
003	CERTIFICATION, LICENSE, INCENTIVE PAY	1,896	4,341	15,450	15,450	11,850
005	OTHER PAY	2,968	(11,668)	1,000	1,000	
031	SOCIAL SECURITY	11,496	11,887	14,131	14,131	14,622
032	RETIREMENT	7,571	17,649	25,481	25,481	26,497
033	GROUP INSURANCE	21,662	19,445	40,388	40,388	56,543
034	WORKERS' COMPENSATION	570	401	4,256	4,256	3,028
061	TRAINING	243	243	1,000	1,765	2,000
065	TRAVEL - TRAINING & DEVELOPMENT	-	-	1,000	1,000	1,000
081	CLOTHING & UNIFORMS	2,532	2,185	2,790	2,790	2,800
082	EMPLOYEE SCREENING	261	31	560	560	560
Total Personnel Services		**197,048**	**195,311**	**274,322**	**275,087**	**298,189**
101	OFFICE SUPPLIES	-	-	200	200	200
102	SMALL TOOLS & EQUIPMENT	1,014	1,006	2,000	2,000	2,000
103	CHEMICAL	46	2,514	5,000	5,000	5,000
104	FUEL, OIL AND LUBRICANTS	13,007	17,255	15,000	15,000	15,000
107	POSTAGE & SHIPPING	-	31	50	50	50
108	SAFETY EQUIPMENT	1,048	741	1,500	1,500	1,500
199	OTHER SUPPLIES		-		-	
Total Supplies		**15,115**	**21,546**	**23,750**	**23,750**	**23,750**
201	BUILDING MAINTENANCE	-	502	2,500	2,500	2,500
205	MACHINERY & EQUIPMENT	27,810	31,356	30,000	30,000	30,000
206	VEHICLE & TRAILER MAINTENANCE	1,518	970	4,000	4,000	4,000
216	WATER & SEWER LINE MAINTENANCE	19,156	10,616	15,000	15,000	15,000
250	DAMAGES TO NON-CITY PROPERTY	-			-	
Total Maintenance & Repairs		**48,484**	**43,444**	**51,500**	**51,500**	**51,500**
301	PHONE SERVICES	277	278	300	300	300
302	ELECTRICITY	16,722	13,011	12,000	12,000	12,000
304	WATER	210	216	250	250	250
305	CABLE & INTERNET SERVICES	456	152	500	500	500
316	ENGINEERING / CONSULTING	-			-	
331	LICENSES, PERMITS & FEES				-	
Total Outside Services		**17,665**	**13,657**	**13,050**	**13,050**	**13,050**
601	DEPRECIATION	241,169	256,722	270,571	270,571	266,726
Total Depreciation & Amortization		**241,169**	**256,722**	**270,571**	**270,571**	**266,726**
TOTAL WASTEWATER COLLECTION		**519,480**	**530,680**	**633,193**	**633,958**	**653,215**

WASTEWATER TREATMENT

11-52

Program Description

The Wastewater Treatment department is responsible for the operation of the Reclamation Plant, which treats the wastwater from the City of Andrews collection system. Treated effluent is discharged to holding ponds and can be utilized for irrigation at nearby City-owned land and the County golf course. The plant has an approved maximum capacity of 1.60 million gallons per day of wastewater generated from residential and commercial facilities.

Department Work Plan for 2026-27

Key Focus Area 3: A community where people have a future.

- Engineer and apply for a TWDB low-interest loan to dredge the wastewater lagoons.



Performance Measures

	Fiscal Year				
	2023	2024	2025	2026 Est	2027 Bgt
♦ Million gallons wastewater treated	387	382	347	355	360
♦ Reclaimed for farm/golf course	179	124	124	160	160
♦ Reclamation cost per 1000 gallons	$1.14	$1.73	$1.91	$1.88	$1.86
♦ Employee Turnover	0.0%	0.0%	0.0%	0.0%	0.0%
♦ Cost recovery: collection+treatment	105.2%	89.3%	91.3%	83.8%	81.4%

Personnel by Job Title

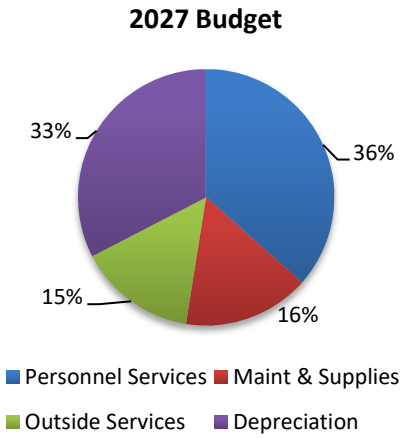
	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Assistant Director of Utilities	0.25	0.25	0.25	0.25	0.25
Maintenance III	1.00	1.00	1.00	1.00	1.00
Maintenance II	1.00	1.00	1.00	1.00	1.00
Part-time (ACA full-time equivalent)	-	-	-	-	-
TOTAL FULL-TIME EQUIVALENTS	2.25	2.25	2.25	2.25	2.25

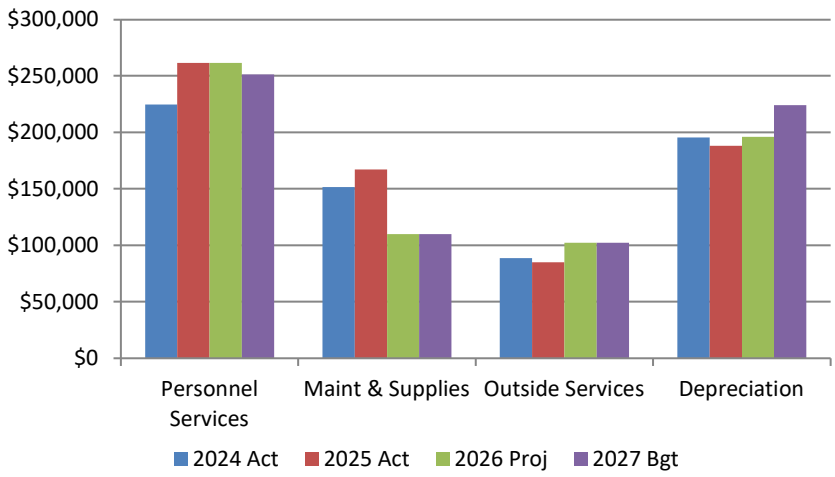
WASTEWATER TREATMENT

11-52

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 224,653	$ 223,123	$ 261,139	$ 261,447	$ 251,313
Supplies	48,146	40,408	36,140	36,868	36,790
Maintenance & Repairs	103,296	126,784	73,000	73,000	73,000
Outside Services	88,549	85,074	100,300	102,300	102,300
Depreciation & Amortization	195,401	188,117	196,038	196,038	224,210
Total Operating Expenditures	$ 660,045	$ 663,506	$ 666,617	$ 669,653	$ 687,613





Significant Changes Between 2026 and 2027 Budgets

Personnel Services		
Salaries & Wages	Change in staffing	(9,826)
Depreciation & Amortization		
Depreciation		28,172

WASTEWATER TREATMENT

11-52

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	127,109	126,438	138,028	138,028	134,660
002	OVERTIME	13,341	12,176	13,000	13,000	13,000
003	CERTIFICATION, LICENSE, INCENTIVE PAY	24,138	24,900	33,150	33,150	21,750
005	OTHER PAY	(3,857)	(1,948)	-	308	-
031	SOCIAL SECURITY	12,427	12,388	14,090	14,090	12,960
032	RETIREMENT	14,743	18,567	25,545	25,545	23,484
033	GROUP INSURANCE	23,114	20,085	24,233	24,233	33,926
034	WORKERS' COMPENSATION	2,848	2,870	4,243	4,243	2,683
061	TRAINING	9,100	5,344	4,000	4,000	4,000
062	ASSOCIATION DUES	-	40	250	250	250
065	TRAVEL - TRAINING & DEVELOPMENT	-	1,021	2,500	2,500	2,500
081	CLOTHING & UNIFORMS	1,135	1,241	1,500	1,500	1,500
082	EMPLOYEE SCREENING	557	-	600	600	600
Total Personnel Services		**224,653**	**223,123**	**261,139**	**261,447**	**251,313**
101	OFFICE SUPPLIES	370	382	750	1,478	1,400
102	SMALL TOOLS & EQUIPMENT	1,856	3,054	2,500	2,500	2,500
103	CHEMICAL	30,927	22,709	15,000	15,000	15,000
104	FUEL, OIL AND LUBRICANTS	12,617	12,683	15,000	15,000	15,000
106	JANITORIAL SUPPLIES	602	620	1,100	1,100	1,100
107	POSTAGE & SHIPPING	25	188	190	190	190
108	SAFETY EQUIPMENT	1,024	638	600	600	600
109	LAWN SUPPLIES	726	133	1,000	1,000	1,000
Total Supplies		**48,146**	**40,408**	**36,140**	**36,868**	**36,790**
201	BUILDING MAINTENANCE	138	1,669	2,500	2,500	2,500
204	HEATING & AIR CONDITIONING	520	500	500	500	500
205	MACHINERY & EQUIPMENT	88,120	104,328	50,000	50,000	50,000
206	VEHICLE & TRAILER MAINTENANCE	6,818	5,787	4,000	4,000	4,000
208	FENCE MAINTENANCE	7,700	14,500	12,000	12,000	12,000
215	LAGOON MAINTENANCE	-	-	4,000	4,000	4,000
Total Maintenance & Repairs		**103,296**	**126,784**	**73,000**	**73,000**	**73,000**
301	PHONE SERVICE	1,195	508	1,500	1,500	1,500
302	ELECTRICITY	49,201	40,086	55,000	55,000	55,000
304	WATER	25,104	36,650	35,000	35,000	35,000
305	CABLE & INTERNET SERVICES	912	304	1,300	1,300	1,300
316	ENGINEERING / CONSULTING	-			-	
328	MOWING & LAWN SERVICES	3,622	4,354	2,000	2,000	2,000
330	LAB & TESTING SERVICES	5,545	1,922	4,000	6,000	6,000
331	LICENSES, PERMITS & FEES	2,971	1,250	1,500	1,500	1,500
Total Outside Services		**88,549**	**85,074**	**100,300**	**102,300**	**102,300**
601	DEPRECIATION	195,401	188,117	196,038	196,038	224,210
Total Depreciation & Amortization		**195,401**	**188,117**	**196,038**	**196,038**	**224,210**
TOTAL WASTEWATER TREATMENT		**660,045**	**663,506**	**666,617**	**669,653**	**687,613**

UTILITY FUND NON-DEPARTMENTAL

11-36

Program Description

This department is used to account for interfund transfers. Accordingly, the department only has budgeted expenditures with no responsibilities, accomplishments or performance measures.

Transfer Out to UFCI (905) includes money allocated for Utility Fund capital purchases.

Transfer Out to Debt Service(906) includes money allocated for the annual debt payment funded by Andrews Economic Development Corp.

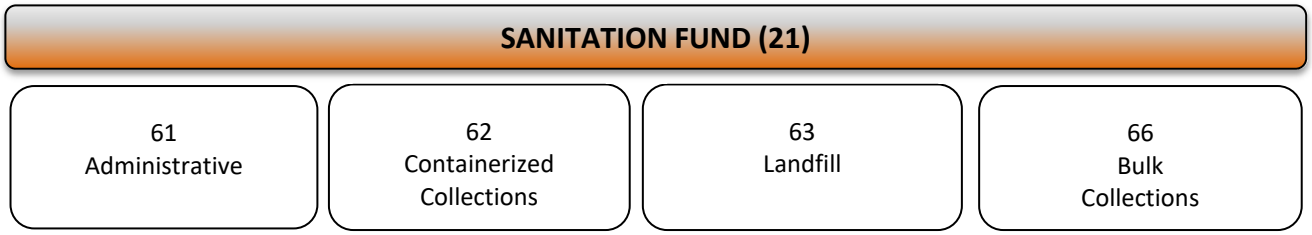
Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
905	TRANSFER OUT TO UFCI		725,873		-	
906	TRANSFER OUT TO DEBT SERVICE	168,750	162,000	395,100	395,100	392,900
Total Other Financing Uses		**168,750**	**887,873**	**395,100**	**395,100**	**392,900**
TOTAL UTILITY FUND NON-DEPARTMENTAL		**168,750**	**887,873**	**395,100**	**395,100**	**392,900**

Sanitation Fund

Financial Overview

The Sanitation Division's purpose is to provide an excellent quality of life for all citizens by providing timely, professional collection and disposal of garbage in a cost-effective and environment-friendly manner. To strive for the highest level of customer service while maintaining a relatively small, well-trained, stable staff using efficient, well-maintained equipment.



Fund Summary (cash basis)

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
FUND SUMMARY (Cash Basis)					
Revenues:					
Containerized Collections	$ 1,165,441	$ 1,192,890	$ 1,150,000	$ 1,200,000	$ 1,200,000
Landfill Fees	764,545	1,055,545	1,000,000	1,050,000	1,050,000
Bulk Collections	195,060	216,114	166,300	212,722	159,136
Interest and Miscellaneous	125,691	44,662	40,000	55,000	40,000
Total	$ 2,250,737	$ 2,509,211	$ 2,356,300	$ 2,517,722	$ 2,449,136
Expenditures:					
Personnel Services	$ 766,311	$ 825,399	$ 957,383	$ 978,898	$ 932,694
Supplies	154,155	143,908	156,000	156,503	159,450
Maintenance & Repairs	188,192	189,912	170,150	181,702	169,700
Outside Services	250,208	202,019	236,851	258,883	299,130
Other Operating Expense	366,299	377,278	408,852	408,852	408,745
Depreciation & Amortization	701,826	439,074	408,436	408,436	416,832
Other Financing Uses	-	-	-	-	-
Total	$ 2,426,990	$ 2,177,591	$ 2,337,672	$ 2,393,273	$ 2,386,551
Excess (deficiency)	$ (176,253)	$ 331,619	$ 18,628	$ 124,449	$ 62,585
Change in assets and liabilities	(2,348,135)	(104,264)	-		-
Depreciation & Amortation	701,826	439,074			
Transfer to Sanitation Capital	-	(312,343)	(17,480)	(17,480)	-
Est. Source/(Use) of Fund Balance	(1,822,562)	354,087	1,148	106,969	62,585
Fund Balance, Beginning of Year	2,802,633	980,071	1,334,158	1,334,158	1,441,126
Fund Balance, End of Year	$ 980,071	$ 1,334,158	$ 1,335,306	$ 1,441,126	$ 1,503,712

Personnel

Full-Time	10.00	11.00	11.00	11.00	10.50
Part-Time	2.30	1.30	1.30	1.30	1.30
Total	12.30	12.30	12.30	12.30	11.80

Sanitation Fund

Revenues by Account

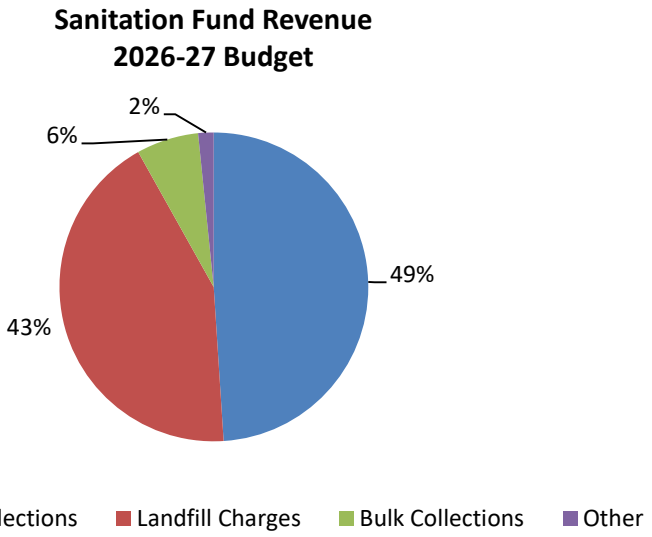
Charges for Services

Acct.	Account Name	2023-24 Acutal	2024-25 Acutal	2025-26 Budget	2025-26 Projection	2026-27 Budget
2280	Sanitation Collection	$ 1,165,441	$ 1,192,890	$ 1,150,000	$ 1,200,000	$ 1,200,000
Total Containerized Collections		**1,165,441**	**1,192,890**	**1,150,000**	**1,200,000**	**1,200,000**
2392	Municipal Landfill	764,545	1,055,545	1,000,000	1,050,000	1,050,000
Total Landfill Charges		**764,545**	**1,055,545**	**1,000,000**	**1,050,000**	**1,050,000**
2293	Public Hauling-Type I	17,882	9,599	10,000	5,000	10,000
2294	Public Hauling-Type IV	129,368	156,708	100,000	150,000	100,000
2295	Recycle Center	1,561	2,110	-	-	-
2296	Oil Filters & Tires	1,781	3,075	1,200	2,000	1,200
2297	Recycling - Other Revenue				-	
2501	Shortages & Overages	(9)	10	-	14	-
2507	Andrews County Contribution	44,096	45,000	46,000	46,000	47,936
2520	Miscellaneous Revenue	380	(388)	-	500	-
2521	Insurance Reimbursement			9,100	9,208	-
Total Bulk Collections		**195,060**	**216,114**	**166,300**	**212,722**	**159,136**
Total Charges for Services		**2,125,046**	**2,464,548**	**2,316,300**	**2,462,722**	**2,409,136**

Non-Operating Revenue

Acct.	Account Name	2023-24 Acutal	2024-25 Acutal	2025-26 Budget	2025-26 Projection	2026-27 Budget
2511	Interest	125,691	44,662	40,000	55,000	40,000
2516	Investment Income	-	-	-	-	-
2540	Vol. non-exch/developer contr.	-	-	-	-	-
2592	Sale of Salvage	-	-	-	-	-
2649	Grant Revenue	-	-	-	-	-
Total Non-Operating Revenue		**125,691**	**44,662**	**40,000**	**55,000**	**40,000**

TOTAL SANITATION FUND REVENUE		**2,250,737**	**2,509,211**	**2,356,300**	**2,517,722**	**2,449,136**

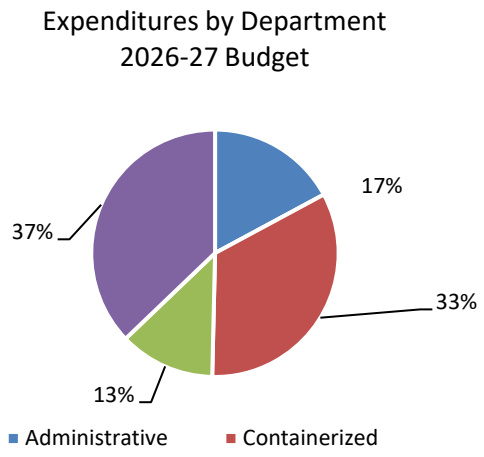


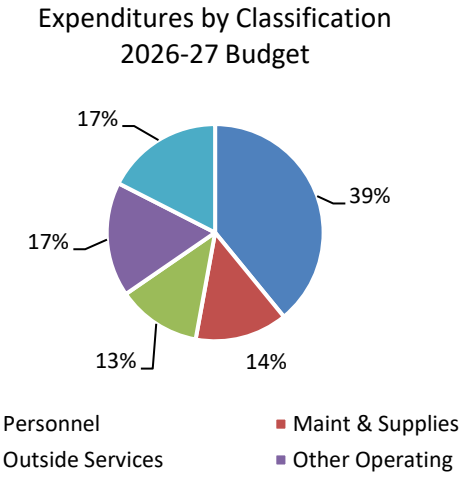
Sanitation Fund

Operating Expenditures

Expenditures by Department

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
General Operations	$ 366,185	$ 377,096	$ 426,132	$ 426,132	$ 408,745
Collection - Containerized	884,734	834,653	787,500	807,052	793,149
Collection - Bulk	192,224	180,732	224,708	227,987	297,914
Landfill **	983,847	785,109	916,811	949,582	886,742
Total Operating Expense	$ 2,426,990	$ 2,177,591	$ 2,355,152	$ 2,410,753	$ 2,386,551
** includes Funded Depreciation*	*$ 379,153*	*$ 426,104*	*$ 362,436*	*$ 362,436*	*$ 370,832*
*** includes Landfill Closure*	*$ 322,673*	*$ 12,970*	*$ 46,000*	*$ 46,000*	*$ 46,000*





Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
Personnel Services	$ 766,311	$ 825,399	$ 957,383	$ 978,898	$ 932,694
Supplies	154,155	143,908	156,000	156,503	159,450
Maintenance & Repairs	188,192	189,912	170,150	181,702	169,700
Outside Services	250,208	202,019	236,851	258,883	299,130
Other Operating Expense	366,299	377,278	408,852	408,852	408,745
Depreciation & Amortization	701,826	439,074	408,436	408,436	416,832
Other Financing Uses	-	-	17,480	17,480	-
Total Expenditures	$ 2,426,990	$ 2,177,591	$ 2,355,152	$ 2,410,753	$ 2,386,551

SANITATION FUND - GENERAL OPERATIONS

21-61

Program Description

The Sanitation Division shares warehouse space and administrative services with other City divisions. The Sanitation - Administrative Expense department captures charges received for these shared services.

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Projection	2026-27 Budget
402	CITY ADMINISTRATIVE SERVICES	279,555	306,155	341,281	341,281	354,788
403	CITY WAREHOUSE ALLOCATION	86,630	70,941	67,371	67,371	53,957
Total Other Operating Expense		**366,185**	**377,096**	**408,652**	**408,652**	**408,745**
	TRANSFER OUT TO SFCI	170,000	312,343	17,480	17,480	
970	LOSS ON DISPOSAL OF PROPERTY	-	-	-	-	-
Total Other Financing Uses		**-**	**-**	**17,480**	**17,480**	**-**
TOTAL SANITATION GENERAL OPERATIONS		**366,185**	**377,096**	**426,132**	**426,132**	**408,745**

SANITATION COLLECTION - CONTAINERIZED

21-62

Program Description

The Sanitation Containerized Collection department provides a reliable and efficient system of collection and transportation of municipal solid waste from residential and commercial customers in a professional, cost effective and environmentally safe method, resulting in the enhancement of public welfare. Garbage is collected in shared dumpsters located in the alley and is collected twice a week to residents and commerical accounts; however, businesses have the option for additional collection days.

Department Work Plan for 2026-27

Key Focus Area 2: A community where people love to live.

- Sustain reliable services through proactive equipment replacement.



Performance Measures

	Fiscal Year				
	2023	2024	2025	2026 Est	2027 Bgt
♦ Containers rebuilt/replaced	117	120	120	120	125
♦ Customers with containers	4,942	4,986	5,020	5,100	5,030
♦ Packer loads taken to landfill	1,454	1,458	1,488	1,400	1,550
♦ Employee Turnover	22.2%	0.0%	0.0%	22.2%	0.0%
♦ Annual loads to landfill per driver	485	486	744	467	775
♦ Annual cost per container customer	$ 173	$ 177	$ 166	$ 158	$ 158
♦ Cost recovery of container collections	114%	112%	118%	149%	151%
♦ Average customers per packer load	353	356	351	379	337

Personnel by Job Title

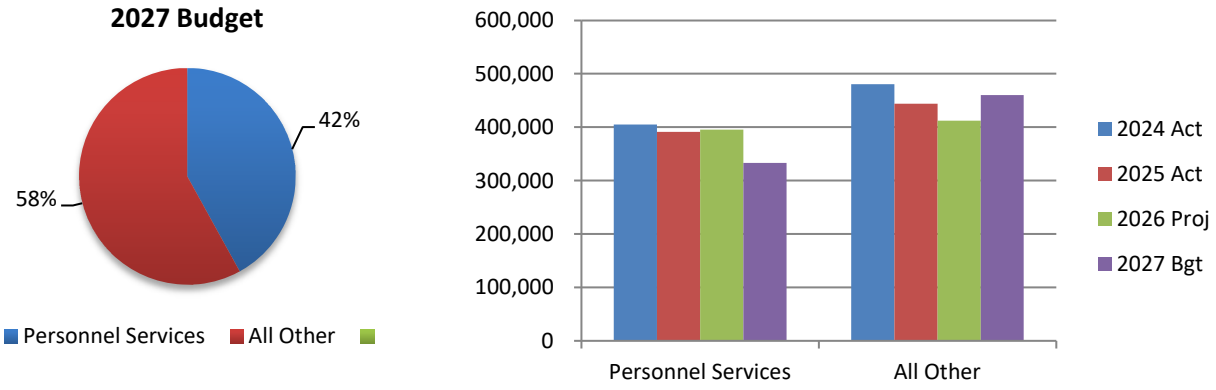
	Actual 2023-24	Actual 2024-25	Budget 2024-25	Projected 2025-26	Budget 2026-27
♦ Sanitation Foreman	0.50	-	-	-	1.00
♦ Driver	3.00	3.00	3.00	3.00	2.00
♦ Street Sweeper Operator	0.50	0.50	0.50	0.50	0.50
♦ Relief Driver / Sweeper	0.50	0.50	0.50	0.50	-
♦ Assistant Public Works Director	0.50	0.50	0.50	0.50	-
TOTAL FULL-TIME EQUIVALENTS	5.00	4.50	4.50	4.50	3.50

SANITATION COLLECTION - CONTAINERIZED

21-62

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2024-25	Projected 2025-26	Budget 2026-27
Personnel Services	$ 404,504	$ 391,102	$ 380,324	$ 394,998	$ 332,992
Supplies	101,628	85,402	91,950	92,028	91,900
Maintenance & Repairs	110,933	96,778	88,200	93,000	88,200
Outside Services	162	275	780	780	50,780
Other Operating Expense	114	181	200	200	-
Depreciation & Amortization	267,393	260,914	226,046	226,046	229,277
Total Expenditures	$ 884,734	$ 834,653	$ 787,500	$ 807,052	$ 793,149



Significant Changes Between 2026 and 2027 Budgets

Personnel Services		
Salaries & Wages	Reallocation of employees	$ (46,732)
Outside Services		
Misc Contracted Labor	Outside Disposal Company's services	$ 50,000

SANITATION COLLECTION - CONTAINERIZED

21-62

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	268,123	242,360	228,053	228,053	189,248
002	OVERTIME	18,151	9,845	16,254	16,254	16,254
003	CERTIFICATION, LICENSE, INCENTIVE PAY	18,032	18,027	13,500	18,032	12,000
004	PART-TIME / TEMPORARY HELP	-			-	-
005	OTHER PAY	(8,290)	17,164	-	900	900
031	SOCIAL SECURITY	22,462	19,749	19,722	19,722	16,708
032	RETIREMENT	20,574	30,325	36,454	40,459	30,292
033	GROUP INSURANCE	39,707	37,818	44,010	44,010	52,773
034	WORKERS' COMPENSATION	10,922	10,791	7,682	12,919	4,474
061	TRAINING	8,301	-	8,725	8,725	4,500
062	ASSOCIATION DUES		200		-	-
065	TRAVEL - TRAINING & DEVELOPMENT	-			-	-
081	CLOTHING & UNIFORMS	6,270	4,718	5,243	5,243	5,243
082	EMPLOYEE SCREENING	251	106	681	681	600
Total Personnel Services		**404,504**	**391,102**	**380,324**	**394,998**	**332,992**
101	OFFICE SUPPLIES	362	70	250	328	250
102	SMALL TOOLS & EQUIPMENT	907	254	1,200	1,200	1,200
103	CHEMICAL	-			-	-
104	FUEL, OIL AND LUBRICANTS	100,063	84,698	90,000	90,000	90,000
108	SAFETY EQUIPMENT	135	380	400	400	350
199	OTHER SUPPLIES	160	-	100	100	100
Total Supplies		**101,628**	**85,402**	**91,950**	**92,028**	**91,900**
205	MACHINERY & EQUIPMENT	1,092	371	1,200	1,200	1,200
206	VEHICLE & TRAILER MAINTENANCE	107,650	94,751	85,000	85,000	85,000
220	CONTAINERS	390	956	2,000	2,000	2,000
250	DAMAGES TO NON-CITY PROPERTY	1,800	700		4,800	-
Total Maintenance & Repairs		**110,933**	**96,778**	**88,200**	**93,000**	**88,200**
301	PHONE SERVICES	162	93	780	780	780
327	OUTSIDE DISPOSAL	-	182	-	-	-
333	MISC. CONTRACTED SERVICES	-	-	-	-	50,000
Total Outside Services		**162**	**275**	**780**	**780**	**50,780**
401	TRAVEL, LODGING & MEALS	114	181	200	200	-
Total Other Operating Expense		**114**	**181**	**200**	**200**	**-**
601	DEPRECIATION	267,393	260,914	226,046	226,046	229,277
Total Depreciation & Amortization		**267,393**	**260,914**	**226,046**	**226,046**	**229,277**
TOTAL SANITATION COLL. - CONTAINERIZED		**884,734**	**834,653**	**787,500**	**807,052**	**793,149**

SANITARY LANDFILL

21-63

Program Description

The City of Andrews owns and operates a solid waste landfill for the purpose of disposing of household waste and other types of RCRA Subtitle D wastes, such as commercial and industrial solid waste, originated from activities within Andrews County. The purpose of the landfill is to isolate waste from its surrounding environment, preventing water contamination and contact with air. The City currently owns 111.86 acres dedicated towards the sanitary landfill, 74.9 acres are closed, 19.5 acres are currently active, and 21.575 acres are for future use.

Department Work Plan for 2026-27



Key Focus Area 2: A community where people love to live.

- Sustain reliable services through proactive equipment replacement.

Performance Measures

	Fiscal Year				
	2023	2024	2025	2026 Est	2027 Bgt
♦ State violations at Landfill	0	0	0	1	0
♦ Employee Turnover	0.0%	0.0%	25.0%	25.0%	0.0%
♦ Cost recovery of Landfill operations	91%	75%	128%	109%	111%
♦ Residential tons transferred out	3,944	4,400	3,190	4,550	4,500
♦ Financial Assurance for Landfill Closure	Yes	Yes	Yes	Yes	Yes

Personnel by Job Title

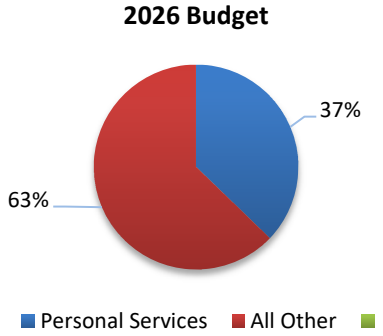
	Actual 2023-24	Actual 2024-25	Budget 2024-25	Projected 2025-26	Budget 2026-27
♦ Sanitation Foreman	-	0.50	0.50	0.50	1.00
♦ Public Works Director	0.25	0.25	0.25	0.25	0.50
♦ Assistant Public Works Director	0.25	0.25	0.25	0.25	-
♦ Bulldozer Operator	2.00	2.00	2.00	2.00	1.00
♦ Cashier			1.00	1.00	1.00
♦ Part-time (ACA full-time equivalent)	1.00	1.00	-	-	-
TOTAL FULL-TIME EQUIVALENTS	3.50	4.00	4.00	4.00	3.50

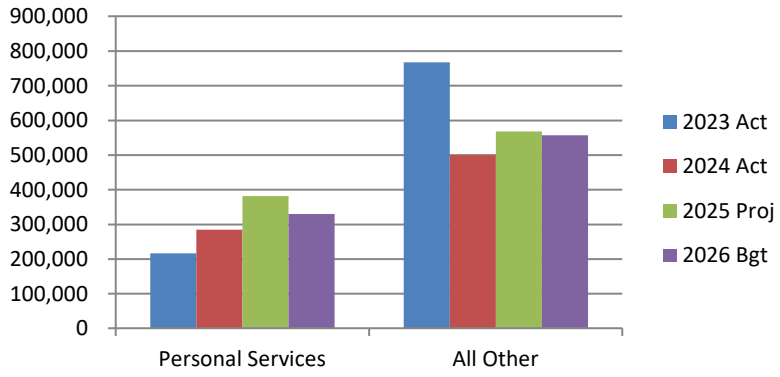
SANITARY LANDFILL

21-63

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2024-25	Projected 2025-26	Budget 2026-27
Personnel Services	$ 216,522	$ 285,147	$ 377,500	$ 381,488	$ 329,987
Supplies	37,553	41,287	53,450	53,450	53,350
Maintenance & Repairs	45,951	79,209	67,950	74,702	68,000
Outside Services	249,387	201,307	235,521	257,553	247,850
Depreciation & Amortization	434,433	178,160	182,390	182,390	187,555
Total Expenditures	$ 983,847	$ 785,109	$ 916,811	$ 949,582	$ 886,742





Significant Changes Between 2025 and 2026 Budgets

Personnel Services		
Salaries & Wages	Step Raises	(47,513)
Supplies		
Fuel, Oil & Lubricants	Addition of the compactor to the landfill fleet	0
Depreciation & Amortization		
Depreciation	Bulldozer fully depreciated	5,165

SANITARY LANDFILL

21-63

Expenditures by Account

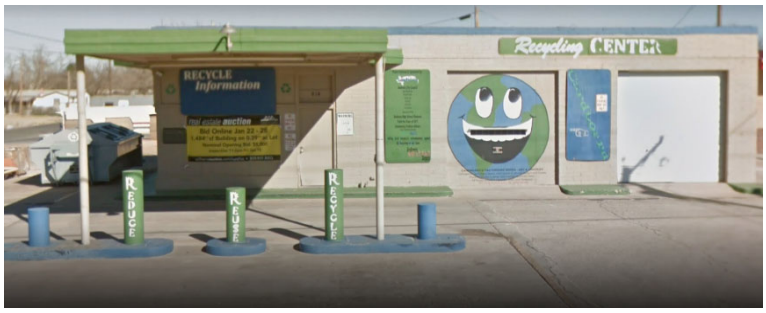
Acct.	Account Name	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	127,463	177,286	219,571	219,571	179,748
002	OVERTIME	7,459	7,072	7,500	9,019	7,500
003	CERTIFICATION, LICENSE, INCENTIVE PAY	10,164	11,767	20,250	20,250	13,800
004	PART-TIME / TEMPORARY HELP	24,833	21,676	20,000	20,000	20,000
005	OTHER PAY	1,410	551	1,000	1,000	
031	SOCIAL SECURITY	12,741	16,403	20,527	20,527	16,910
032	RETIREMENT	9,646	22,078	35,113	35,619	28,428
033	GROUP INSURANCE	14,009	21,230	39,120	39,120	52,773
034	WORKERS' COMPENSATION	5,200	5,553	11,320	11,320	6,155
061	TRAINING	840	(2,002)	1,100	1,889	1,500
062	ASSOCATION DUES	-			-	-
065	TRAVEL - TRAINING & DEVELOPMENT	132	576	1,000	1,000	1,000
081	CLOTHING & UNIFORMS	2,625	2,666	1,000	2,173	2,173
082	EMPLOYEE SCREENING	-	291		-	-
Total Personnel Services		**216,522**	**285,147**	**377,500**	**381,488**	**329,987**
101	OFFICE SUPPLIES	1,033	744	650	650	600
102	SMALL TOOLS & EQUIPMENT	787	1,781	1,200	1,200	1,200
104	FUEL, OIL AND LUBRICANTS	34,561	37,772	50,000	50,000	50,000
107	POSTAGE & SHIPPING	185	149	300	300	250
108	SAFETY EQUIPMENT	205	390	500	500	500
109	LAWN SUPPLIES	415	92	300	300	300
199	OTHER SUPPLIES	367	358	500	500	500
Total Supplies		**37,553**	**41,287**	**53,450**	**53,450**	**53,350**
201	BUILDING MAINTENANCE	431	915	750	750	750
202	OFFICE EQUIPMENT MAINTENANCE	2,038	858	2,000	2,000	1,000
203	SOFTWARE MAINTENANCE	-	208		300	250
205	MACHINERY & EQUIPMENT	30,157	71,922	60,500	60,500	60,500
206	VEHICLE & TRAILER MAINTENANCE	5,648	1,482	1,200	7,252	2,500
207	AUDIO & VIDEO EQUIPMENT	298	808	500	500	500
208	FENCE MAINTENANCE	7,118	2,743	2,500	2,500	2,000
212	SIGNS & BARRICADES	261	273	500	900	500
Total Maintenance & Repairs		**45,951**	**79,209**	**67,950**	**74,702**	**68,000**
301	PHONE SERVICE	838	908	850	850	850
302	ELECTRICITY	4,787	4,206	1,991	4,500	4,500
305	CABLE & INTERNET SERVICES	486	456	500	500	500
316	ENGINEERING / CONSULTING	21,298	32,515	7,000	26,523	12,000
327	OUTSIDE DISPOSAL	207,867	150,737	215,000	215,000	215,000
328	MOWING & LAWN SERVICES	180	45	180	180	-
331	LICENSES, PERMITS & FEES	13,931	12,440	10,000	10,000	15,000
Total Outside Services		**249,387**	**201,307**	**235,521**	**257,553**	**247,850**
601	DEPRECIATION	111,760	165,190	136,390	136,390	141,555
603	LANDFILL CLOSURE EXPENSE	322,673	12,970	46,000	46,000	46,000
Total Depreciation & Amortization		**434,433**	**178,160**	**182,390**	**182,390**	**187,555**
TOTAL LANDFILL		**983,847**	**785,109**	**916,811**	**949,582**	**886,742**

SANITATION COLLECTION - BULK

21-66

Program Description

The Sanitation department provides curbside removal of large non-commercial "bulk" items (items that are too big to be discarded in a container or bag) from residential buildings. The Sanitation department also operates the Andrews Recycle and Information Center located at 812 N. Main Street.



Department Work Plan for 2026-27

Key Focus Area 2: A community where people love to live.

- Provide residents with a means to dispose of bulk waste through an alley sweep program.

Performance Measures

	Fiscal Year				
	2023	2024	2025	2026 Est	2027 Bgt
♦ Bulk flat bed loads taken to landfill	698	779	939	915	930
♦ Customer Service Calls	56	103	105	100	105
♦ Employee Turnover	0.0%	0.0%	0.0%	40.0%	0.0%
♦ Cost recovery of bulk collections	46%	53%	63%	89%	53%

Personnel by Job Title

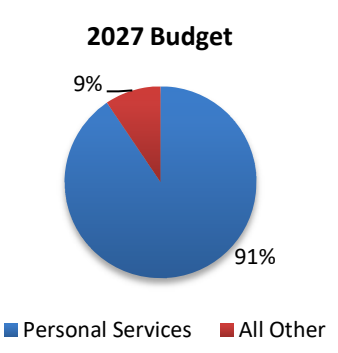
	Actual 2023-24	Actual 2024-25	Budget 2024-25	Projected 2025-26	Budget 2026-27
♦ Foreman					0.50
♦ Truck Driver - Flatbed (Maint. II)	1.00	1.00	1.00	1.00	1.00
♦ Maintenance II	0.50	0.50	0.50	0.50	1.00
♦ Recycle Center (Maint. I)	1.00	1.00	1.00	1.00	1.00
♦ Part-time (ACA full-time equivalent)	1.30	1.30	1.30	1.30	1.30
TOTAL FULL-TIME EQUIVALENTS	3.80	3.80	3.80	3.80	4.80

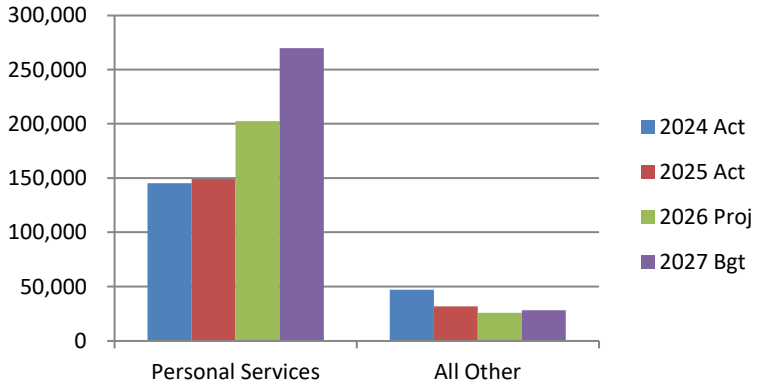
SANITATION COLLECTION - BULK

21-66

Expenditures by Classification

	Actual 2023-24	Actual 2024-25	Budget 2024-25	Projected 2025-26	Budget 2026-27
Personnel Services	$ 145,284	$ 149,150	$ 199,558	$ 202,412	$ 269,714
Supplies	14,973	17,219	10,600	11,025	14,200
Maintenance & Repairs	31,308	13,925	14,000	14,000	13,500
Outside Services	659	437	550	550	500
Other Operating Expense	-	-	-	-	-
Total Expenditures	$ 192,224	$ 180,732	$ 224,708	$ 227,987	$ 297,914





Significant Changes Between 2026 and 2027 Budgets

Personnel Services		
Salaries & Wages	Changes in Organizational Structure	70,156

SANITATION COLLECTION - BULK

21-66

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	98,626	92,399	113,204	113,204	147,011
002	OVERTIME	150	(715)	2,000	2,000	2,000
003	CERTIFICATION, LICENSE, INCENTIVE PAY	1,524	2,558	1,500	2,733	3,000
004	PART-TIME / TEMPORARY HELP	14,324	11,520	20,000	20,000	20,000
005	OTHER PAY	(2,982)	404	-	431	-
031	SOCIAL SECURITY	8,697	8,147	10,458	10,458	13,159
032	RETIREMENT	4,064	10,639	19,330	19,330	23,845
033	GROUP INSURANCE	15,262	15,006	24,450	24,450	52,773
034	WORKERS' COMPENSATION	3,641	5,740	5,116	6,306	4,426
081	CLOTHING & UNIFORMS	1,792	2,885	3,000	3,000	3,000
082	EMPLOYEE SCREENING	186	566	500	500	500
Total	**Personnel Services**	**145,284**	**149,150**	**199,558**	**202,412**	**269,714**
102	SMALL TOOLS & EQUIPMENT	1,150	1,208	1,200	1,200	1,200
104	FUEL, OIL AND LUBRICANTS	13,283	15,758	9,000	9,000	12,500
108	SAFETY EQUIPMENT	495	253	300	300	300
199	OTHER SUPPLIES	46	-	100	525	200
Total	**Supplies**	**14,973**	**17,219**	**10,600**	**11,025**	**14,200**
201	BUILDING MAINTENANCE	3,283	1,900	2,500	2,500	2,000
205	MACHINERY & EQUIPMENT	2,754	2,634	2,500	2,500	2,500
206	VEHICLE & TRAILER MAINTENANCE	25,271	9,392	9,000	9,000	9,000
207	AUDIO & VIDEO EQUIPMENT	-			-	-
Total	**Maintenance & Repairs**	**31,308**	**13,925**	**14,000**	**14,000**	**13,500**
302	ELECTRICITY	373	189	300	300	250
304	WATER	286	249	250	250	250
333	MISC. CONTRACTED SERVICES			-	-	-
Total	**Outside Services**	**659**	**437**	**550**	**550**	**500**
404	BUILDING / OFFICE RENT	-	-	-	-	-
407	GREEN EXCHANGE	-	-	-	-	-
Total	**Other Operating Expense**	**-**	**-**	**-**	**-**	**-**
TOTAL	**SANITATION COLLECTION - BULK**	**192,224**	**180,732**	**224,708**	**227,987**	**297,914**

HOTEL OCCUPANCY TAX FUND

41-73

Program Description

The City of Andrews currently collects a local Hotel Occupancy Tax rate of 7% from local hotel/motels. These funds are used only for those purposes authorized by Section 334.251 of the Texas Local Government Code. The City allows the Andrews Chamber of Commerce to develop and implement a comprehensive marketing and advertising program to further such purpose.

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected 2025-26	Budget 2026-27
REVENUES					
2150. Hotel Occupancy Tax	$ 338,764	$ 371,176	$ 300,000	$ 499,802	$ 300,000
2511. Interest Income	17,049	15,803	-	20,000	-
Total Revenues	$ 355,812	$ 386,979	$ 300,000	$ 519,802	$ 300,000
EXPENDITURES					
333. Misc Contracted Services	$ -	$ 10,776	$ -	$ 12,500	$ -
912. Transfer to Chamber	286,500	310,676	300,000	300,000	300,000
Total Expenditures	$ 286,500	$ 321,452	$ 300,000	$ 312,500	$ 300,000
Ending Fund Balance	$ 323,906	$ 389,432	$ 389,432	$ 596,735	$ 596,735

	Chamber Submitted Budget HOT % of Total	HOT Bgt $		Est. Y/E Adj.	HOT Budget
Chamber Administrative Overhead:					
Building / Equipment	50%	$ 2,400			$ 2,400
Utilities	50%	$ 7,100			7,100
Office Supplies, Postage, etc.	50%	$ 2,500			2,500
Credit Card Fees	33%	$ 800			800
Insurance Premiums	45%	$ 12,000			12,000
Travel / Staff Development	50%	$ 3,000			3,000
Employee Benefits	50%	$ 1,020			1,020
Mileage	50%	$ -			-
Board Expense	15%	$ -			-
Professional Services (including Audit)	50%	$ 3,000			3,000
Salaries	50%	$ 80,000			80,000
Payroll Taxes	50%	$ 5,000			5,000
Subtotal - Administrative Overhead		$ 116,820			$ 116,820
Advertising / Events / Other					
HOT Advertising Expenses	100%	$ 75,000	*		$ 75,000
Dues / Subscriptions	60%	$ 15,600		$ -	15,600
Events	33%	$ 2,000			2,000
Banquet	13%	$ -			-
Sponsorships (HOT)	100%	$ 13,080			13,080
Festival	60%	$ 77,000			77,000
Museum / Historic Project Expense	100%	$ 500			500
Subtotal - Advertising / Events / Other		$ 183,180			$ 183,180
TOTAL HOT (Tourism) BUDGET		$ 300,000			$ 300,000

* The State of Texas requires at least 15% of local Hotel Occupancy Taxes collected be spend for advertising and promotion

AMERICAN RESCUE PLAN ACT FUNDING

46-91

Program Description

The American Rescue Plan Act Fund is a governmental fund established to account for the revenue provided by the federal government in response to COVID-19 and the transfers to other departments so the funds can then be spent.

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
REVENUES					
Grant Income	$ -	$ -	$ -	$ -	$ -
Interest Income	52,642	31,141	-	15,000	-
Total Revenues	$ 52,642	$ 31,141	$ -	$ 15,000	$ -
EXPENDITURES BY CLASSIFICATION					
Non-Operating Expenditures	329,327	200,886	583,965	583,965	-
Total Departmental Expense	$ 329,327	$ 200,886	$ 583,965	$ 583,965	$ -
Change in assets and liabilities	-	-	-	-	-
Est. Source/(Use) of Fund Balance	(276,684)	(169,745)	(583,965)	(568,965)	-
Fund Balance, Beginning of Year	1,026,538	749,854	580,109	580,109	11,144
Fund Balance, End of Year	749,854	580,109	(3,856)	11,144	11,144

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
E16	LASERFISHE - POLICE	-	-	-	-	-
E21	REVEL RESPIRATORY VENTS	-	-	-	-	-
E27	LASERFISHE - INSPECTIONS	-	-	-	-	-
E30	CURB & GUTTER	-	-	-	-	-
E32	DRAINAGE ISSUES IN NW ANDREWS	-	-	-	-	-
E33	INTERIOR ROAD RESURFACING	-	-	-	-	-
E48	BACKUP GENERATOR FOR WTP	130,327		-	-	-
E55	METER CHANGEOUT - AMR	-	-	-	-	-
E69	REPLACE SEWER LINES	-	-	-	-	-
E70	TRAILER MOUNTED BACKUP GENERATOR	-	-	-	-	-
E77	SUBMERSIBLE LIFT PUMPS	-	-	-	-	-
E89	EXTEND FIBER BROADBAND	-	197,146		-	-
F19	UPGRADE FIRING RANGE	28,594	-	12,413	12,413	-
F20	GYM EQUIPMENT FOR POLICE FACILITY	-	-	-	-	-
F21	AISD JACK HORNER IMPROVEMENTS	-	-	-	-	-
F22	STURDY LAPTOPS FOR AXON SYSTEM	12,148	-	-	-	-
F36	EXTEND NW 5TH STREET	-	-	-	-	-
F37	CURB & GUTTER	-	-	-	-	
F40	DOG PARK EQUIPMENT AND TURF	-	-	-	-	-
F41	SECURITY CAMERA SYSTEM	44,825	-	-	-	-
F42	SHADE STRUCTURE FOR FITNESS COURT	-	-	-	-	-
F45	RESURFACE LARGE POOL AREA	-	-	-	-	-
F51	SECURITY CAMERA SERVICE CENTER	-	-	-	-	-
F55	SECURITY CAMERA WTP	-	-	-	-	-
F68	REBUILD MOXELY LIFT STATION	-	-	-	-	-
F69	EXTENT SEWER TO MUSTANG RIDGE	-	-	90,120	90,120	-
F80	LANDFILL SERVICE SHOP	-	-	-	-	-
G56	UPDATE 1978 DRAINAGE STUDY	113,432	-	-	-	-
H61	CAMERA-MARKETING		3,740	-	-	-
I59	EXTEND TAYLOR ROAD			250,000	250,000	-
I64	100 NE AVE L RENOVATION			72,189	72,189	-
I65	FIRE RANGE(INTEREST)			112,443	112,443	-
I66	FIRE DEPT AIRPACKS(INTEREST)			6,800	6,800	-
I67	FIRE DEPT CAMERAS/ACCESS(INTEREST)			40,000	40,000	
Total Non-operating Expenditures		**329,327**	**200,886**	**583,965**	**583,965**	**-**

ANDREWS ECONOMIC DEVELOPMENT CORPORATION

90-99

Program Description

The purpose of the Andrews Economic Development Corporation is to promote, assist and enhance economic development and business enterprises in and around Andrews, Texas.

Fund Summary (cash basis)

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
Revenues:					
Sales Tax	$ 2,311,276	$ 2,304,696	$ 2,125,000	$ 2,316,040	$ 2,125,000
Interest Income	389,803	303,767	120,000	240,000	120,000
Miscellaneous Income	38,352	-	-	-	-
Rent Income	4,000	-		14,400	14,400
Grant Income			1,350,000	1,450,000	
Total Revenues	2,743,432	2,608,463	3,595,000	4,020,440	2,259,400
Expenditures:					
Personnel Services	229,128	181,522	333,034	333,354	351,215
Operating Expenditures	191,829	110,179	903,077	905,081	553,571
Non-operating Expenditures	4,767,049	626,656	3,431,854	3,431,854	792,000
Total Expenditures	5,188,006	918,357	4,667,965	4,670,289	1,696,786
Excess (deficiency)	(2,444,574)	1,690,106	(1,072,965)	(649,849)	562,614
Change in assets and liabilities	861,989	(952,173)	-	-	-
Est. Source/(Use) of Fund Balance	(1,582,585)	737,933	(1,072,965)	(649,849)	562,614
Fund Balance, Beginning of Year	6,786,941	5,204,356	5,942,288	4,869,323	4,219,474
Fund Balance, End of Year	5,204,356	5,942,288	4,869,323	4,219,474	4,782,088

Personnel by Job Title

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
Director	1.00	1.00	1.00	1.00	1.00
ED Asst/Workforce Development	0.50	0.50	1.00	1.00	1.00
Part Time Office staff	-	-	-	-	-
TOTAL FULL-TIME EQUIVALENTS	1.50	1.50	2.00	2.00	2.00

ANDREWS ECONOMIC DEVELOPMENT CORPORATION

90-99

Expenditures by Account

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
001	SALARIES & WAGES	167,949	126,862	225,857	225,857	231,299
005	OTHER PAY	2,564	1,168	2,500	2,500	2,500
031	SOCIAL SECURITY	12,581	9,475	17,469	17,469	17,886
032	RETIREMENT	12,286	18,668	31,673	31,970	32,410
033	GROUP INSURANCE	14,785	12,128	26,400	26,423	36,480
034	WORKERS' COMPENSATION	493	362	750	750	500
061	TRAINING	1,949	908	7,920	7,920	9,300
062	ASSOCIATION DUES	11,475	9,378	11,065	11,065	11,140
065	TRAVEL - TRAINING & DEVELOPMENT	4,571	2,574	8,900	8,900	9,200
081	CLOTHING & UNIFORMS	475	-	500	500	500
082	EMPLOYEE SCREENING	-	-	-	-	-
Total Personnel Services		**229,128**	**181,522**	**333,034**	**333,354**	**351,215**
101	OFFICE SUPPLIES	933	1,057	2,000	2,052	3,000
105	FOOD & SUPPLIES	921	1,402	2,500	2,500	2,500
107	POSTAGE & SHIPPING	66	157	500	500	500
118	AWARDS	-	-	300	300	300
301	PHONE SERVICES	615	410	700	700	700
302	ELECTRICITY	224	253	500	510	500
305	CABLE & INTERNET SERVICES	-	-	3,500	-	-
309	ADVERTISING/MARKETING/PROMOTION	46,888	34,723	81,220	81,220	89,350
314	LEGAL SERVICES	8,725	8,070	20,000	20,000	20,000
315	AUDIT	-	-	2,000	2,000	2,000
316	ENGINEERING & SURVEY	4,817	2,658	20,000	20,000	20,000
328	MOWING & LAWN SERVICES	6,036	3,355	25,000	25,000	40,000
333	MISC CONTRACTED SERVICES	10,477	19,089	20,000	20,000	20,000
401	TRAVEL, LODGING & MEALS	1,949	1,531	7,700	7,700	7,000
402	CITY ADMINISTRATIVE SERVICES	3,600	3,200	4,800	4,800	4,800
404	BUILDING / OFFICE RENT	6,000	4,800	7,200	7,200	12,000
526	INCENTIVES-CHEMICAL SERVICE		7,500	7,500	7,500	10,000
537	INCENTIVE-DUFRANE	-	-	30,000	30,000	
538	INCENTIVE - HLC CUSTOM PROCESSING	40,000	-	-	-	-
541	INCENTIVE-LEECO		-	200,000	200,000	
509	INCENTIVE-GTG AUTOMATION	-	-	50,000	50,000	
542	INCENTIVE - QUAIL CONSTRUCTION			150,000	150,000	
544	INCENTIVE-LIBERTY LIFT			150,000	150,000	100,000
543	INCENTIVE-PATRON	27,616	-	25,000	25,000	
545	INCENTIVE-SP TRANSPORTS		-	15,000	15,000	15,000
546	INCENTIVE-ALAN R. TRUCKING		-	20,000	20,000	
547	INCENTIVE-VARNER FLP		-	25,000	25,000	
548	INCENTIVE-DARK HORSE SAFETY					5,000
549	INCENTIVE-GDL TRUCKING					10,000
601	DEPRECIATION	32,961	21,974	32,657	38,100	190,921
Total Operating Expenditures		**191,829**	**110,179**	**903,077**	**905,081**	**553,571**

ANDREWS ECONOMIC DEVELOPMENT CORPORATION

90-99

Expenditures by Account (continued)

Acct.	Account Name	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
866	BUSINESS PARK-IMPROVEMENTS	29,102	1,342	45,000	45,000	45,000
868	NW BUSINESS PARK IMPROVEMENTS	453,268	142,251	2,414,854	2,414,854	
898	LAND	-	-	-	-	-
899	CAPITAL IMPROVEMENTS	-	-	4,000	4,000	4,000
950	JOB TRAINING/BUS-TECH CTR	-	-	-	-	-
951	CAPITAL CONTRIBUTION TO CITY	-	-		-	-
952	CITY BUILDING FACADE PROGRAM	25,000	25,000	25,000	25,000	50,000
953	CITY INFRASTRUCTURE ASSISTANCE	3,865,929	377,063	550,000	550,000	300,000
955	DEBT SERVICE CITY REIMBURSEMENT	393,750	81,000	393,000	393,000	393,000
Total Non-operating Expenditures		**4,767,049**	**626,656**	**3,431,854**	**3,431,854**	**792,000**
TOTAL A.E.D.C. EXPENDITURES		**5,188,006**	**918,357**	**4,667,965**	**4,670,289**	**1,696,786**



Business Park North - This 50.5-acre site is located on the north side of Andrews. Construction of project is underway with completion of project being last quarter of 2026.

Business Park South - A 50-acre site developed and ready for improvements with all utilities already in place. With easy access to U.S. Highway 385 South, Mustang Drive (the bypass loop) and State Hwy 176, land is free to qualified businesses. Several build-to-suit programs are possible with lease and lease-purchase options available.

Business Park West - Situated on the northwest side of town, this 190-acre site offers a range of build-to-suit opportunities and may provide complimentary land for qualified businesses within the energy sector.

TAX INCREMENT REINVESTMENT ZONE #3

97-91

Program Description

The City currently has only one active TIRZ: Reinvestment Zone No. 3, Andrews, TX. The City of Andrews, Andrews County, and the Andrews County Hospital District are all participating entities in the TIRZ. When the TIRZ was created in December 2023, a calculation was made totaling all the participating entities' ad valorem tax for the properties within the zone. This amount is commonly referred to as the TIRZ's "base tax value." As properties in the zone develop and increase in value, property taxes collected over and above that "base tax value" number go directly into the TIRZ fund. Those TIRZ property taxes can only be used within the TIRZ, and can be used for infrastructure, streetscaping, or practically any type of public enhancements to the zone.

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projection	2026-27 Budget
REVENUES					
Property Tax Revenue-City	$ -	$ 10,380	$ 40,626	$ 36,074	$ 59,003
Property Tax Revenue-County	$ -	$ 16,420	$ 80,994	$ 74,363	$ 137,851
Property Tax Revenue-Hospital	$ -	$ 14,287	$ 70,639	$ 65,112	$ 124,812
Interest Income	-	542	-	-	-
Total Revenues	$ -	$ 41,629	$ 192,259	$ 175,549	$ 321,666
EXPENDITURES BY CLASSIFICATION					
Adminstrative Fee	-	10,000	10,000	10,000	10,000
Total Departmental Expense	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Change in assets and liabilities	-	-	-	-	-
Est. Source/(Use) of Fund Balance	-	31,629	182,259	165,549	311,666
Fund Balance, Beginning of Year	-	-	31,629	31,629	197,178
Fund Balance, End of Year	-	31,629	213,888	197,178	508,844

Personnel Overview

Full-Time Employees by Department

	Authorized Personnel Listing Full Time Employees by Department				
	Actual 2023-24	**Actual 2024-25**	**Budget 2025-26**	**Budget 2025-26**	**Budget 2026-27**
GENERAL FUND					
Administration	1.50	1.50	1.50	1.50	1.50
Finance	6.50	7.50	8.00	8.00	8.50
Business & Technology Center	0.00	0.00	0.00	0.00	0.00
Municipal Court	2.50	2.00	1.50	1.50	1.00
Police	25.75	26.00	25.00	25.00	24.00
Ambulance	14.00	15.00	15.00	15.00	16.00
Animal Control	2.00	2.00	4.00	4.00	4.00
Inspection	4.75	4.75	5.00	5.00	5.00
Street	4.00	4.00	4.00	4.00	4.25
Buildings & Grounds	3.00	3.00	3.00	3.00	3.25
Total General Fund	64.00	65.75	67.00	67.00	67.50
WATER & SEWER FUND					
Service Center	2.00	2.00	2.00	2.00	1.00
Water Production	1.25	1.25	1.25	1.25	1.25
Water Distribution	4.00	3.00	2.75	2.75	2.75
Wastewater Collection	3.75	3.75	3.75	3.75	3.75
Wastewater Reclamation	2.25	2.25	2.25	2.25	2.25
Total Water & Sewer Fund	13.25	12.25	12.00	12.00	11.00
SANITATION FUND					
Collection - Containerized	5.00	4.50	4.50	4.50	3.50
Landfill	2.50	4.00	4.00	4.00	3.50
Collection - Bulk	2.50	2.50	2.50	2.50	3.50
Total Sanitation Fund	10.00	11.00	11.00	11.00	10.50
TOTAL CITY FULL-TIME POSITIONS	87.25	89.00	90.00	90.00	89.00

Detail of personnel by job title and explanation of any changes are provided in each departments budget section.

Personnel Overview

Part-Time Employees by Department

	Full-Time Equivalent * Part Time Employees by Department				
	Actual 2023-24	**Actual 2024-25**	**Budget 2025-26**	**Projected 2025-26**	**Budget 2026-27**
GENERAL FUND					
Administration	-	-	-	-	-
Finance	0.50	0.50	0.50	0.50	-
Business & Technology Center	-	-	-	-	-
Municipal Court	-	-	0.50	-	1.00
Police	0.25	0.25	0.25	0.25	0.25
Ambulance	1.50	1.50	1.50	1.50	-
Animal Control	-	0.50	-	0.50	-
Inspection	0.50	-	-	-	-
Street	1.00	1.00	0.80	1.00	1.00
Building & Grounds	-	-	-	-	-
Total General Fund	3.75	3.75	3.55	3.75	2.25
WATER & SEWER FUND					
Production	-	-	-	-	-
Distribution	1.25	1.25	0.56	0.56	0.50
Sewer	-	-	-	-	-
Sewer Reclamation	-	-	-	-	-
Total Water & Sewer Fund	1.25	1.25	0.56	0.56	0.50
SANITATION FUND					
Collection - Containerized	-	-	-	-	-
Landfill	1.00	-	-	-	-
Collection - Bulk	1.30	1.30	1.30	1.30	1.30
Total Sanitation Fund	2.30	1.30	1.30	1.30	1.30
TOTAL PART-TIME POSITIONS (FTEs)	7.30	6.30	5.41	5.61	4.05
Volunteer Fire Department	47.00	47.00	47.00	47.00	47.00

* Full-time Equivalent (FTE) calculated based upon IRS definition of FTE for Affordable Care Act calculations which takes the number of hours worked divided by 120 hours / month.

GLOSSARY OF TERMS
CITY OF ANDREWS

COMMONLY USED ABBREVIATIONS AND ACRONYMS:

ACFR	Annual Comprehensive Financial Report
ACT	Actual
ADMIN	Administration
AEDC	Andrews Economic Development Corporation
ARRC	Andrews Reliever Route Corporation
BGT	Budget
CAP	Capital
CERT	Certification
CIP	Capital Improvement Plan
CO	Certificate of Obligation
CY	Calendar Year
DEL	Delinquent
DIST	Distribution
EDC	Economic Development Corporation
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
EST	Estimate
EPA	Environmental Protection Agency
ETJ	Extraterritorial Jurisdiction
FTE	Full Time Employees or Equivalent
FY	Fiscal Year
GF	General Fund
GFCI	General Fund – Capital Improvement
GFOA	Government Finance Officers Association
GO	General Obligation
INS	Insurance
JRAC	"J" Regional Advisory Council
LGC	Local Government Code
M/C	Municipal Court
OC	Odessa College
OP	Operating
PD	Police Department
PRMC	Permian Regional Medical Center
PROD	Production
PROJ	Projected
P/T	Part-time
RRF	Reliever Route Fund
SF	Sanitation Fund
SFCI	Sanitation Fund – Capital Improvement
SWDA	Safe Drinking Water Act
TCEQ	Texas Commission and Environmental Quality
TDPS	Texas Department of Public Safety
TESRA	Texas Emergency Services Retirement System
TIRZ	Tax Increment Reinvestment Zone
TML	Texas Municipal League
TMLIEBP	Texas Municipal League Intergovernmental Employee Benefit Pool
TMRS	Texas Municipal Retirement System
UF	Utility Fund
UFCI	Utility Fund – Capital Improvement
YTD	Year to Date

GLOSSARY OF TERMS
CITY OF ANDREWS

ACCRUAL BASIS – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ACCRUED EXPENSES – Expenses incurred but not due until a later date.

AD VALOREM TAX – Also known as the PROPERTY TAX, the ad valorem tax is payable at a rate per $100 of taxable property value. The City Council sets the ad valorem tax rate every year as part of the budget process.

ADMINISTRATIVE SERVICES – Administrative Services is funding transferred to the General Fund from enterprise funds (e.g. water/sewer & sanitation) and the Andrews Economic Development Corporation for specific central administrative functions that benefit those funds, such as expenditures of the City Council (Legislative department), City Manager (Administration department), and the Finance / City Secretary department.

ANNUAL COMPHRENSIVE FINANCIAL REPORT (ACFR) – The financial report that encompasses all funds and component units of the government. The ACFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual funds statements as needed.

APPROPRIATION – A legal authorization granted by a legislative body (City Council) to make expenditures and to incur obligations for specific purposes.

ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes. (Note: Property values are established by the Andrews County Appraisal District).

ASSET – A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events. A current asset is cash or readily convertible into cash within a one-year time frame.

AUDIT – A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

AUTHORIZED PERSONNEL – Employee positions in the adopted budget approved by the City Council to be filled during the year.

BALANCED BUDGET – A balanced budget occurs when recurring revenues equal or exceed recurring expenditures.

BASIS OF ACCOUNTING – Basis of Accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial records of the City, regardless of the measurement focus applied. Accounting records for governmental fund types are maintained on a modified accrual basis, with revenue being recorded when available and measurable, and expenditures being recorded when services or goods are received and the liabilities are incurred.

BEGINNING FUND BALANCE – Cash available in a fund from the prior year after payment of the prior year's expenses and deductions for prior year encumbrances.

BOND – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date, together with periodic interest at a specified rate.

BOND DEBT – That portion of indebtedness represented by outstanding bonds.

GLOSSARY OF TERMS
CITY OF ANDREWS

BUDGET – A plan of financial operation specifying expenditures to be incurred for a given period to accomplish specific goals, and the proposed means of financing them.

BUDGET CALENDAR – The schedule of key dates or milestones that the City follows in the preparation, adoption and administration of the budget.

BUDGET PERIOD – The period for which a budget is approved or a budget ordinance is adopted. Normally coincides with the fiscal year.

BUDGETARY CONTROLS – The management of a government or enterprise in accordance with an approved budget for the purpose of keeping spending within available appropriations and available revenues.

CAPITAL ASSET – Assets of significant value, normally over $2,000, and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET – A plan of proposed capital outlays and the means of financing them. The annual capital budget is the primary means by which most of the acquisition and construction activities for facilities and major improvements of a government are controlled.

CAPITAL EXPENDITURES – Outflows of spendable resources for the acquisitions of long-term assets.

CAPITAL IMPROVEMENTS – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

CAPITAL OUTLAY – Fixed asset which have a value of $1,000 or more and have a useful economic lifetime of more than one year.

CAPITAL IMPROVEMENT FUND – A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment. The City of Andrews has three Capital Improvement Funds, one for the General Fund, one for the Utilities Fund, and one for the Sanitation Fund.

CAPITAL PROJECTS FUND – Fund type used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets (excluding capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments). The City of Andrews has one Capital Projects Fund, the Reliever Route Construction Fund.

CASH BASIS – A basis of accounting under which transactions are recognized only when cash changes "hands".

CERTIFICATE OF OBLIGATION (C.O.) – A form of general obligation debt that requires no voter approval.

CERTIFIED TAX ROLL – A list of all taxable properties, values and exemptions in the City. This roll is established by the Andrews County Appraisal District.

CITY MANAGER'S MESSAGE – The opening section of the Annual Budget that provides the City Council and the public with an overview of the important aspects of the budget.

COMBINED BUDGETS – General Fund plus Utility Fund plus Sanitation Fund.

COMPONENT UNIT – Legally separate organization that must be included in the financial report of the primary government. The City of Andrews has three: the Andrews Economic Development Corporation, the Tax Reinvestment Zone #3 and the Andrews Reliever Route Corporation.

GLOSSARY OF TERMS
CITY OF ANDREWS

CONSUMER PRICE INDEX – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in cost of living (i.e. economic inflation).

CONTINGENCY – A budgetary appropriation reserve set aside for emergencies or unforeseen expenditures not budgeted.

CONTINGENCY RESERVES – A portion of the budgeted ending fund balance or working capital that is not available for appropriation. The intent of the reserves is to provide flexibility, should actual revenues fall short of budgeted revenues and to provide adequate resources to implement budgeted expenditures without regard to the actual cash flow of the fund.

CONTRACTUAL SERVICES – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include maintenance agreements and professional consulting services.

COUNCIL-MANAGER GOVERNMENT – Form of government where an elected city council is responsible for making policy, passing ordinances, voting appropriations, and having overall supervisory authority in the city government.

CURRENT – The term "current" designates the present fiscal period, as opposed to past or future periods. It usually means items likely to be used up or converted into cash within one year.

DEBT OBLIGATION – An issued public security as defined by Section 1201.002, Government Code, secured by property taxes.

DEBT SERVICE – The amount of money required for interest and principal payments on an outstanding debt in any given year.

DEBT SERVICE FUND – A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal interest.

DEFICIT – (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during and accounting period.

DEPARTMENT – A logical division or classification of activities within the City. (e.g. Police Department, Fire Department, etc.)

DEPRECIATION – The process of estimating and recording the lost usefulness, expired useful life or diminution of service from fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation, or the reserve cost, in order to replace the item at the end of its useful life.

DERIVATIVE INSTRUMENT – An arrangement to receive or make payments based on prices related to a specified transaction without actually entering into that transaction.

DERIVATIVE-BASED STRATEGY – an investment strategy used by investors that invest in markets typically dominated by derivative instruments

ENCUMBRANCE – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

ENDING FUND BALANCE – The unencumbered cash remaining in a fund at the end of the fiscal year.

GLOSSARY OF TERMS
CITY OF ANDREWS

ENTERPRISE FUND – A fund is established to provide accountability for operations which: (a) finance and operate in a manner similar to private business enterprises whose governing body's intent is for the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, and accountability of other purposes. Examples of enterprise funds are the City's Utility and Sanitation Funds.

EXPENDITURE – The actual outflow of funds paid for an asset obtained or goods and services obtained.

FEES – Charges for services.

FIDUCIARY FUND – Those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

FISCAL YEAR – A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Andrews has specified October 1 to September 30 as its fiscal year.

FIXED ASSETS – Assets of a long-term character, that are intended to continue to be held or used such as land, buildings, and improvements other than buildings, machinery and equipment.

FULL-TIME EQUIVALENT (FTE) – The numeric breakdown of city positions. A regular full-time employee (40 hours per week) equals one (1.0) full-time equivalent.

FUND – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are usually established to account for activities of a certain type.

FUND BALANCE – The excess of a fund's current assets over its current liabilities; sometimes called *working capital* in enterprise funds. A negative fund balance is often referred to as a *deficit.*

FUNDED DEPRECIATION – A reserve set up to cover the replacement cost of those capital assets within the depreciation schedules.

FUNDING SOURCE – The specifically identified dollars allocated to meet budgeted requirements.

GENERAL FUND – The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes most of the basic operating services such as police and fire protection, parks and recreation, street maintenance and general administration.

GENERAL OBLIGATION BONDS (GO) – Bonds backed by the full faith and credit of the issuing government. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum standards of and guidelines to financial accounting and reporting. These principles: govern the form and content of the basic financial statements of an entity; encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time; include not only broad guidelines of general application, but also detailed practices and procedures; and, provide a standard by which to measure financial presentations.

GLOSSARY OF TERMS
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GOVERNMENTAL ACCOUNTING STANDARD BOARD (GASB) – The governing body that sets accounting standards specifically for governmental entities at the State and Local level.

GOVERNMENTAL FUNDS – Funds, within a governmental accounting system, that support general tax supported governmental activities.

GOVERNMENT FINANCE OFFICER'S ASSOCIATION (GFOA) – An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

GRANTS – Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.

HOME GRANT – A grant offered by Texas Department of Housing and Community Affairs to provide funds to improve the housing stock and reduce unsafe living conditions through replacement of substandard dwellings with new site-built homes.

HOTEL/MOTEL TAX – Pursuant to State law, a tax is levied upon the cost of occupancy of any room or space furnished by any hotel/motel; also known as a Hotel Occupancy Tax (HOT).

INDEPENDENT AUDITOR – Auditors who are independent, both in fact and appearance, of the entities they audit.

INFRASTRUCTURE – Substructure or underlying foundation of the City (e.g. streets, utility lines water and wastewater treatment facilities, etc.)

INTERFUND TRANSFERS – Amounts transferred from one fund to another (i.e., transfers between General, Utility, Sanitation, and the Reliever Route Corporation Fund).

INTERGOVERNMENTAL REVENUE – Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INTRA-FUND TRANSFER – Amounts transferred from one fund to another within the General, Utility, and Sanitation Funds (example: transfer from General Fund to General Capital Improvement Fund).

KEY PERFORMANCE INDICATORS (KPI) – Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

LEGAL DEBT MARGIN – The excess of the amount of debt legally authorized over the debt outstanding.

LEVY – (Verb) To impose taxes, special assessments, or special charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or special charges imposed by a government.

LIABILITY – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. Current liabilities are expected to require the use of cash within a one-year time frame.

LINE ITEM BUDGET – A budget that itemizes each expenditure category (personnel, supplies, contract services, capital outlay, etc.) separately, along with the dollar amount budgeted for each specified category.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

GLOSSARY OF TERMS
CITY OF ANDREWS

MODIFIED ACCRUAL BASIS – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis, revenues are recognized when they become both "measurable" and "available to finance expenditures within the current period". Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used: (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than normal amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earning on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

NO NEW REVENUE TAX RATE – The no new revenue tax rate enables the public to evaluate the relationship between taxes for the preceding year and current taxes that a proposed tax rate would produce if applied to the same properties taxed in both years.

OPERATING BUDGET – Plans of current, day-to-day expenditures and the proposed means of financing them (does not include Capital Expenditures).

ORDINANCE – A formal legislative enactment by the governing board of a municipality. If an ordinance is not in conflict with any higher form of law, such as a state statute of constitution provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter is less formal and has a lower legal "status". Ordinarily, statutes or characters will specify or imply those legislative actions that must be by ordinance and those which may be by resolution. Revenue raising measures such as these required for imposition of taxes, special assessments and service charges, universally require ordinances.

PAY-AS-YOU-GO – The principle or practice of paying for goods and services at the time of purchase, rather than relying on credit.

PROPERTY TAX – Taxes that are levied on both real and personal property according to the property's valuation and tax rate.

PROPRIETARY FUND – Funds, within a governmental accounting system, that operate like business entities.

RATE STABILIZATION FUND – A mechanism utilized by the City of Andrews to keep Utility and Sanitation rates relatively constant by averaging sales over a period of time. The Rate Stabilization Fund targets the Operating Account balance less a one-year reserve equal to 105% of budgeted expenditures. When the rate significantly falls below this target, a review of rates is needed.

RESERVE – A portion of fund restricted for a specific purpose and is, therefore, not available or recommended for general appropriation.

RESOLUTION – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS – An equity account reflecting the accumulated earnings of a proprietary fund.

REVENUES – All amounts of money received by a government from external sources.

SALES TAX – Tax levied on applicable sales of goods and services.

GLOSSARY OF TERMS
CITY OF ANDREWS

SUPPLEMENTAL REQUESTS – A request to budget an activity above current service levels in order to achieve increased or additional objectives.

TAX RATE – The amount of tax stated in terms of a unit of the tax base (e.g. cents per hundred dollars valuation).

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TRANSFERS – Authorized exchanges of cash or other resources between funds.

UNENCUMBERED BALANCE – The excess of a fund's assets over its liabilities and reserves which has not been officially assigned a particular purpose by the governmental board.

USER FEES – Charges for services.

VOTER APPROVAL TAX RATE – The figure a city can raise property taxes annually without a petition for a vote.

WEST TEXAS INTERMEDIATE – Also known as Texas Light Sweet, is a type of crude oil used as a benchmark in oil pricing and the underlying commodity of New York Mercantile Exchange's oil future contracts.

RESOLUTION NO. 927

A RESOLUTION OF THE CITY OF ANDREWS, TEXAS, ADOPTING WORK PLAN INITIATIVES FOR FY2027 IN ALIGNMENT WITH THE OBJECTIVES ESTABLISHED IN THE CITY OF ANDREWS 2024-2028 STRATEGIC PLAN.

WHEREAS, the City Council in their continued efforts to maintain an open and transparent government, recognizes the value of long-term strategic planning and the need for clear public policy guidance and direction, and

WHEREAS, in an open meeting on June 23, 2023, the City Council and staff developed the 2024-2028 Strategic Plan to serve as the public policy document to complement the alignment of public fund expenditures with City Council's vision and priorities and provide clear public policy guidance and direction to staff to shape future growth and governance of the City of Andrews; and

WHEREAS, in an open meeting on June 11, 2026, the City Council and staff conducted a planning and goal setting meeting with the purpose of developing initiatives for FY2027 in alignment with the strategic objectives in each of the following three key focus areas of the 2024-2028 Strategic Plan: (1) A Community Where People Feel Safe; (2) A Community Where People Love to Live; and (3) A Community Where People Have a Future; and

WHEREAS, the establishment of the FY2027 Initiatives provides the framework for the development of the City's FY2027 Budget and gives city staff direction and a sense of purpose.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ANDREWS, TEXAS, THAT:

1. The recitals and findings outlined above are found to be true and correct and incorporated herein as though set forth fully herein.

2. The City of Andrews City Council hereby adopts the FY2027 Initiatives by Key Focus Area as provided in the attached Exhibit "A", which is attached hereto and incorporated herein.

3. This Resolution shall be effective immediately upon its passage.

PASSED, APPROVED this 9th day of July 2026.

Sean Hughes, Mayor Pro Tem

ATTEST:

Talia Bustamante

Talia Bustamante, City Secretary

RESOLUTION NO. 935

A RESOLUTION OF THE CITY OF ANDREWS ADOPTING AND UPDATING A FIVE-YEAR FINANCIAL FORECAST.

WHEREAS, the Andrews City Council desires to adopt a guiding document which ensures the City's financial strength and integrity; and

WHEREAS, the Andrews City Council desires to develop a Community Enhancement Plan aimed at enhancing the quality of life for its citizens through the investment of capital into the community; and

WHEREAS, this financial framework is consistent with the long-standing policies of "pay as you go" for all Operating Costs and recurring Capital Costs, and other fiscal principles which have been the foundation of the City's overall financial approach; and

WHEREAS, this financial framework achieves user-benefit equity by incorporating a "pay as you use" philosophy by financing certain one-time facility costs to spread the cost over the life of the improvement instead of placing an undue burden on present taxpayers and customers; and

WHEREAS, the City Council believes that the development of a Five-Year Financial Forecast furthers its goal of properly and adequately planning for the long-term needs of Andrews.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Andrews does hereby adopt and update a Five-Year Financial Forecast attached hereto and incorporated by reference herein, subject to the following conditions and limitations:

- The Five-Year Financial Forecast shall at all times be construed as a policy guiding document only, to be reviewed and updated annually so that decisions are consistent with proper planning and accurate financial forecasts.
- The adoption of the Five-Year Financial Forecast in no way authorizes a specific project nor the expenditure of any funds outside of those approved in the City budget or duly authorized by other City Council action.
- The Five-Year Financial Forecast does hereby affirm and preserve the permanent Capital Trust Account, established by Resolution No. 372 on August 14, 1986.

BE IT FURTHER RESOLVED that the City Council of the City of Andrews find that the Five-Year Financial Forecast is necessary to meet the long-term needs of the community and is in the best interest of the City of Andrews.

PASSED AND APPROVED this the 24th day of September 2026

Jason Harper, Mayor

ATTEST:

Talia Bustamante

Talia Bustamante, City Secretary

ORDINANCE NUMBER 1817

AN ORDINANCE APPROVING THE BUDGET SUBMITTED BY THE CITY MANAGER OF THE CITY OF ANDREWS, TEXAS, FOR FISCAL YEAR 2027; PROVIDING FOR BUDGET AMENDMENTS; AUTHORIZING TRANSFERS WITHIN THE BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of Andrews has complied with all provisions of its Charter and applicable State law regarding the preparation and adoption of its budget and tax levy for the fiscal year 2027; and

WHEREAS, a public hearing on the said budget was duly held on August 27, 2026, and all interested persons were given the opportunity to be heard for or against any item thereof; and

WHEREAS, the budget for the year beginning October 1, 2026, and ending September 30, 2027, has been presented to the City Council, and the City Council has conducted a public hearing as required by law, and all comments have been duly considered.

NOW, THEREFORE, BE IT RESOLVED THAT:

Section 1. The budget prepared by the City Manager for the City of Andrews for the year commencing October 1, 2026 through and including September 30, 2027 is hereby approved and ordered filed with the City Secretary of the City of Andrews, Texas.

Section 2. The City Council may amend this budget from time to time as provided by law for the purposes of authorizing emergency expenditures for public purposes; provided, however, no obligation shall be incurred or any expenditure made except in conformity with the budget or action of the City Council.

Section 3. The City Manager may, within the policies adopted within this budget and consistent with the City Charter, transfer any unencumbered appropriation balance or any portion thereof within a department, office or agency to another inter-fund department, office, or agency. Upon written recommendations of the City Manager, the Council may at any time transfer any unencumbered fund balance to another fund.

Section 4. The City Manager is hereby delegated the authority and directed to set and adjust administrative fees and charges to recover costs reasonably borne in providing regulation, product or service not involving enforcement actions or not established by prior ordinance or resolution.

Section 5. This Ordinance shall take effect immediately upon passage, except as provided.

PASSED AND APPROVED ON 1ST READING THIS 10th DAY OF SEPTEMBER 2026.

PASSED AND APPROVED ON 2ND READING THIS 24th DAY OF SEPTEMBER 2026.

Jason Harper, Mayor

ATTEST:

Talia Bustamante, City Secretary

ORDINANCE 1818

AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ANDREWS, TEXAS; PROVIDING FOR THE TIME AND MANNER OF PAYING THE AD VALOREM TAXES LEVIED; AND AUTHORIZING THE ATTACHMENT OF LIENS

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ANDREWS, TEXAS:

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Andrews, Texas, for the year two thousand and twenty-six (2026) upon all real, personal and mixed property, within the corporate limits of said city subject to taxation, a tax of Two Hundred Thousand Three Hundred Six Millionth Dollar ($.200306) on each one hundred dollars ($100.00) of taxable value to the specific purposes herein set forth: for the maintenance and support of the general government for the operation of the City government to be placed in the General Fund, 100% of the total amount received, being $0.200306 on each one hundred dollars ($100.00) taxable valuation of property.

SECTION 2. All monies collected under this Ordinance for the specific items herein named, be and the same are hereby appropriated and set apart for the specific purpose indicated in each item. The City Treasurer and the Finance Office shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time belonging to such funds. All receipts for the city not specifically apportioned by this Ordinance are hereby made payable to the General Fund of the City.

SECTION 3. That the ad valorem taxes herein shall become due on the 1st day of October, 2026 and may be paid up to and including January 31, 2027 without penalty, but if not so paid such taxes shall become delinquent on the following day, February 1, 2027. The general laws of Texas and particularly all the provisions of the Texas Property Tax Laws, relating to penalties and interest and the collection of delinquent taxes, are hereby referred to and adopted.

SECTION 4. The taxes herein levied shall be a first and prior lien against the property upon which they are assessed and the said first lien shall be superior and prior to all other liens, charges and encumbrances, and this lien shall attach to personal property to the same extent and with the same priorities as to real estate.

SECTION 5. In accordance with Texas Tax Code Section 26.05, the City Council hereby states that:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 14.04 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $19.83.

SECTION 6. The liens herein shall attach as of January 1, 2026.

PASSED AND APPROVED ON 1ST READING THIS 10th DAY OF SEPTEMBER 2026.

PASSED AND APPROVED ON 2ND READING THIS 24th DAY OF SEPTEMBER 2026.

Jason Harper, Mayor

ATTEST:

Talia Bustamante

Talia Bustamante, City Secretary

Tax Rate Ordinance

ORDINANCE NO. 1819

AN ORDINANCE AMENDING APPENDIX "A" CITY OF ANDREWS MASTER FEE SCHEDULE, A CENTRALIZED DOCUMENT CONTAINING ALL FEES CHARGED BY THE CITY OF ANDREWS, TEXAS; PROVIDING A CUMULATIVE CLAUSE; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AUTHORIZING PUBLICATION; AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, the City of Andrews (CITY) has determined that it is necessary and in the best interest of the CITY and its citizens to remove all fees of any kind from the CITY's Code of Ordinances and create a centralized document to contain all fees charged by the CITY; and

WHEREAS, the City Council proposes to adopt a Master Fee Schedule that sets forth all fees of the CITY in one location, to read in its entirety as set out in Appendix "A" of the Code of Ordinances, which is attached and made a part of this ordinance; and

WHEREAS, the consolidation of fees into a centralized master fee schedule is more convenient for citizens of the CITY when searching for applicable fees, and allows the CITY to operate more efficiently; and

WHEREAS, Ordinance No. 1614, approved by the City Council of the CITY on September 9, 2018, created a Master Fee Schedule for the CITY and removed all fees of any kind charged by the CITY from the CITY's Code of Ordinances, and established a centralized document containing all fees charged by the CITY by creating Appendix "A" titled Master Fee Schedule, to the Code of Ordinances, revising fees related to building, plumbing, electrical, and mechanical permits; revising fees related to pro rata; revising fees related to water and sewer tap fees, and revising fees related to septic waste; and

Section 1 **Fees.** The rates and charges for services furnished by the CITY to users and consumers shall be established and fixed as set forth and amended in this ordinance and included in Appendix "A" titled Master Fee Schedule in the Code of Ordinances. The Master Fee Schedule shall be fully accessible to the general public and maintained by the City Secretary of the CITY.

Section 2 **Cumulative.** The provisions of this ordinance are to be cumulative of all other ordinances, or parts thereof, governing or regulating the same subject matter as that covered herein; provided, however, that all prior ordinances or parts of ordinances inconsistent or in conflict with any of the provisions of this ordinance are hereby expressly repealed to the extent of any such inconsistency or conflict.

Section 3 **Savings and Severability.** If any section, sub-section, sentence, clause, or phrase of this ordinance is, for any reason, held to be unconstitutional or invalid, such holding shall not affect the validity of the remaining portions of this ordinance. The City Council hereby declares that it would have passed this ordinance and each section, sub-section, sentence, clause or phrase thereof irrespective of the fact that any one or more sections, sub-sections, sentences, clauses or phrases be declared unconstitutional or invalid.

Section 4 **Repeal and Restatement.** All provisions of the Code of Ordinances in conflict with the provisions of this ordinance, except as noted herein, be, and the same are hereby

repealed, and all other provisions not in conflict with the provisions of this ordinance shall remain in full force and effect.

Section 5 **Publication.** The City Secretary is hereby authorized and directed to publish the descriptive caption of this ordinance, together with the penalty provision contained herein, in the manner and for the length of time prescribed by law.

Section 6. **Effective Date.** This ordinance shall take effect on October 1, 2026, unless duly noted.

PASSED AND APPROVED, on first reading, the 10th day of September 2026.

PASSED AND ADOPTED, on second reading, the 24th day of September 2026.

Jason Harper, Mayor

ATTEST:

Talia Bustamante, City Secretary

APPENDIX “A”

CITY OF ANDREWS
MASTER FEE SCHEDULE

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AMUSEMENTS AND ENTERTAINMENT

Circus, Carnival, Outdoor Show or Similar	$250.00

(Code 1966, § 12-30.01(b))

ANIMAL CONTROL FEES

Registration Fee	$ 2.00 per year
Registration Transfer Fee	$ 1.00
Registration for Dangerous Dog Fee	$500.00 per year
RECLAIM/IMPOUNDMENT FEE	
1st Occurrence	$ 50.00
2nd Occurrence	$200.00
3rd Occurrence	$400.00
4th or more Occurrence	$500.00
QUARRANTINE FEES	
Normal	$ 20.00 per day
Dangerous	$ 50.00 per day
HOUSING FEES	
Boarding Fee for Arrestees	$ 5.00 per day (minimum charge of $25.00)
Dog or Cat Surrender Fee	$ 25.00 per animal
ANIMAL TRAPS**	
If damaged beyond repair or not returned	$150.00

The owner of impounded animal(s) shall have the right to redeem the animal(s) upon the payment of any and all fees which may be due and payable for the impoundment of such animal, including any fines imposed, in addition to showing proof of registration and vaccination against rabies.

*Unless owner presents proof that the animal has been vaccinated within one year immediately preceding the impoundment.

**Signed agreement between the City of Andrews and party requesting trap required.

(Ord. 978, 1016 and 1597, 1667)

COMMUNITY DEVELOPMENT FEES

ANNEXATION – VOLUNTARY

Annexation – Voluntary (This covers all public notices, and mailouts)	$500.00

COMMUNITY DEVELOPMENT FEES

BUILDING PERMIT FEES

Building Permit Type:	Minimum Cost:	Cost:
New Construction Permit	$40.00	$0.15 Per Square Foot
Remodel Permit	$40.00	$0.15 Per Square Foot
Manufactured / Modular Home Move-In	$40.00	$0.15 Per Square Foot
Pier and Beam Home Move-In	$40.00	$0.15 Per Square Foot
Accessory Structure	$40.00	$0.15 Per Square Foot
Carport / Open Structure	$40.00	$0.15 Per Square Foot

ELECTRICAL PERMIT FEES

Electrical Permit Type:	Minimum Cost:	Cost:
Electrical Permits (All)	$40.00	$0.07 Per Square Foot of Structure

PLUMBING PERMIT FEES

Plumbing Permit Type:	Minimum Cost:	Cost:
Water Install Repair	$40.00	$0.07 Per Square Foot of Structure
Sewer Install Repair	$40.00	$0.07 Per Square Foot of Structure
Gas Install Repair	$40.00	$0.07 Per Square Foot of Structure
Septic Install Repair	$40.00	$0.07 Per Square Foot of Structure
Grease Trap Install Repair	$40.00	
Water Well Install Repair	$40.00	
Irrigation Install Repair	$40.00	

MECHANICAL PERMIT FEES

Mechanical Permit Type:	Minimum Cost:	Cost:
H.V.A.C. Install Repair	$40.00	$0.07 Per Square Foot of Space
Mini- Split A/C Install Repair	$40.00	$0.07 Per Square Foot of Space

FENCE INSTALLATION PERMIT FEE

Fence Permit Type:	Minimum Cost	Cost:
Fence Installation	$40.00	$0.07 Per Linear Foot of Fence

DRIVEWAY & CURB REMOVAL PERMIT FEE

Driveway / Curb Permit Type:	Minimum Cost:	Cost:
Curb Removal	$100.00	$10.00 Per Linear Foot
Drive-Way Install	$100.00	$10.00 Per Linear Foot

PENALTY

Where work for such permit is required by this Code is started or proceeded prior to obtaining said permit, the fees herein specified shall be doubled, but the payment of such fee shall not relieve any person from fully complying with the requirements of this Code in the execution of the work nor from any other penalties prescribed herein.

A Certificate of Occupancy **must** be issued **BEFORE** moving / occupying a newly constructed structure or a $200.00 penalty, payable by the permit holder, and disconnection of all City utilities will apply.

COMMUNITY DEVELOPMENT FEES

BOARD OF CONSTRUCTION, ADJUSTMENT, AND APPEALS

(Sec. 10-72, Code of Ordinances)

Board of Construction Appeal Type:	Fee:	Note:
Appeal Building Official Interpretation of Adopted ICC & NEC Codes Only	$200.00	Payment accompanied by written request to the P&Z secretary.

PLANNING AND ZONING COMMISSION(P&Z)

P&Z Application / Request Type:		Fee:	Note:
Platting	Preliminary Plats and Replats	$250.00	
Platting	Minor (Administrative) Plats	$250.00	City Manager may at his discretion approve such plats.
Zone Change (including Specific Use Permit)		$250.00	

BOARD OF ADJUSTMENT (BOA)

BOA Application / Request Type:		Fee:	Note:
Temporary Use Permit	Initial Application	$250.00	
Temporary Use Permit	Renewal Application	$50.00	
Appeal Staff Zoning Decision	Interpretation	$250.00	
Variance	(Zoning Restrictions)	$250.00	

FIRE PERMIT FEES

FIRE PERMITS

Fire Permit Type:	Fee:	Note:
Fuel Tank Install (A.S.T. & U.S.T)	$200.00	Per Installation
Fire Suppression System Install	$200.00	Per Installation
Fire Alarm Installation	$150.00	Per Installation
Smoke Control / Exhaust System Installation	$150.00	Per Installation
LP Gas Install	$200.00	Per Installation
Hood Suppression System Install / Modify	$150.00	Per Installation
Solar (Photovoltaic) System Installation	$150.00	Per Installation
Energy Storage Systems Installation	$150.00	Per Installation
Gas Detection Installation System	$150.00	Per Installation
Fire Suppression System Repair / Modify	$150.00	Per Occurrence
Temporary Special Event Structure	$150.00	Per Occurrence
Compressed Gases Storage	$150.00	Per Year
HazMat Storage	$150.00	Per Year
Flammable and Combustible Liquids Storage	$150.00	Per Year
Fuel Powered Equipment Operation	$150.00	Per Year
High Piled Combustible Storage	$150.00	Per Year
Private Fire Hydrant	$125.00	Per Year

FIRE & LIFE SAFETY INSPECTION FEES

Inspection Type:	Fee:	Note:
State Regulated Facility or Home Inspection	$50.00	Per Occurrence

COMMUNITY DEVELOPMENT FEES

LIEN FILING, RECORDING & RELEASE FEES

Lien Fee Type:	Minimum Fee:	Note:
Administrative Filing Fee (City)	$100.00	Per Instrument
Recording Fees (County Clerk)	Actual Expense Incurred	Per Instrument
Interest Rate (City)	10%	Per Year
Lien Release Fee (County Clerk)	Actual Expense Incurred	Per Instrument

COMMUNITY DEVELOPMENT FEES

NUISANCE ABATEMENT FEES

PROPERTY MOWING AND CLEANING FEES

Service Type:	Minimum Fee:	Fee:	Note:
Mowing - No Brush / No Dense Weeds	$27.50	$0.0055	Per Sq. Ft.
Mowing - Brush/Dense Weeds	$27.50	$0.011	Per Sq. Ft.
Mowing – Perimeter / Fire Breaks Only	$27.50	$0.22	Per Linear Foot, up to 40' wide
Cleaning Unsanitary Property	Actual Cost Incurred		Per Occurence

Additional Incidentals:	Fee:	Note:
Mobilization (Fuel Fee)	$5.50	Per Invoice
Weed Eating	$0.00275	Per Square Foot of Property
Litter or Trash Cleanup	$0.00275	Per Square Foot of Property
Large Article Disposal	$0.11	Per Pound
Abatement - Administrative Fee (City)	$25.00	Per Parcel / Invoice

GRAFFITI ABATEMENT FEE

Service Type:	Fee:	Note:
Graffiti Abatement	Actual Cost Incurred	Per Occurence

VACANT BUILDING AND DILAPIDATED STRUCTURE FEES

Service Type:	Fee:	Note:
Securing Vacant / Abandoned Structure	Actual Cost Incurred	Per Occurence
Dilapidated Structure Demolition	$2000.00	Per Structure
Dilapidated Structure – Title Search	Actual Cost Incurred	Per Occurence

COMMUNITY DEVELOPMENT FEES

NUISANCE ABATEMENT FEES

NUISANCE VEHICLE ABATEMENT FEES

Service Type:	Fee:	Note:
Abandoned Vehicle Towing	Actual Cost Incurred	Per Vehicle
Inoperable Vehicle Towing	Actual Cost Incurred	Per Vehicle
Junked Vehicle Towing	Actual Cost Incurred	Per Vehicle
Non-Motor Vehicle Towing	Actual Cost Incurred	Per Vehicle
Storage in City Yard	$0.00	Per Day
Storage in Towing Company VSF	Actual Cost Incurred	Pay Towing Company
Abatement - Administrative Fee (City)	$50.00	Per Vehicle

COMMUNITY DEVELOPMENT FEES

SIGN PERMIT FEES

Sign Permit Type:	Fee:	Note:
Sign Erection / Install – Permanent (1st)	$150.00	For 1st sign, up to 5 total on 1 app.
Sign Erection / Install – Permanent (2-5)	$25.00	For each additional, up to 5 total
Temporary Sign	$50.00	Per Sign / Per Occurrence
Sign Electrical Permit	*	"See Electrical Permit Fees"

(Ord. No. 1553)

COMMUNITY DEVELOPMENT FEES

SOLICITOR/VENDOR PERMIT FEES

Solicitor / Vendor Permit Type:	Fee:	Note:
Residential Solicitor/ Vendor (Door-to-Door)	$50.00	For up to 90 Days
Mobile Vendor/ Solicitor (On the Move)	$100.00	Per Year
Stationary Vendor (Roadside)	$150.00	For up to 3 Days

OIL & GAS PERMITS

Original Application Fee $1,000.00

Bond, Insurance and Indemnification Required

SEXUALLY ORIENTED BUSINESS LICENSE.

(a) Annual license fee: $3,000.00.

(b) Each inspection shall be: $500.00

SHORT-TERM RENTAL PERMIT.

Annual permit application fee: $100.00. (Ordinance 1788 adopted 3/6/2025)

EMS DEPARTMENT FEES

EMS Medical Affidavit	$25.00

EMS Fees for Providing Patient Records:

- **Paper-only copies:** Up to $25 for the first page, plus $0.25 for each additional page.
- **Digital-only format**: $50
- **Films or static diagnostic imaging (non-digital):** Up to $50 for the first page/item, plus $1.00 for each additional page.
- **Additional costs:** Actual costs for mailing, shipping, notarizing, or delivery may be charged separately

FOOD ESTABLISHMENT / SERVICES

Permit Issued by Andrews County Health Dept.

MISCELLANEOUS PERMITS AND FEES

EXCAVATIONS

Fee	$ 200.00
Annual Right-of-Way Use (4" conduit, maximum)	$ 800.00
Overhead Lines or Cables	Council Approval Req'd
	TBD

(Code 1966, §17-13; Ord. No. 1051, §§2-5, 10-13-1988)

CREDIT/DEBIT CARD PROCESSING FEES

3.5% or $3.00 min.

CUTTING, DEFACING OR REMOVAL OF CURBS OR GUTTERS

Permit $ 25.00

CURB AND GUTTER IMPROVEMENT PROGRAM

$20.00/linear foot adjusted 3% per annum (3-11-2010)
(Ord. No. 1448)

ENVIRONMENTAL MONITOR (TEST) WELLS

Permit to Discharge Remediated Water in Sanitary Sewer System	Council Approval Req'd
	$ 250.00
Discharge Remediated Water	(2 times cost to provide service per 1,000 gals.)
Minimum Monthly Charge	$ 100.00
Permit to Drill Test Wells	$1,000.00

RETURN CHECK FEE

$ 20.00

STREET / PAVING CUTS

Permit	$ 250.00
Asphalt Street Repair	$ 7.50/ SF ($500 minimum)
Reinforced Concrete Base (4")	$8.00/ SF
Reinforced Concrete Base (8")	$10.00/ SF

TIRES (AT A GENERATOR'S LOCATION)

$2,000.00

MUNICIPAL COURT FEES

As set by Legislature for offenses committed on or after September 1, 2021:

State Consolidated Court Costs	$62.00
State Traffic Fine	$50.00
Local Consolidated Court Cost	$14.00
Local Traffic Fine	$ 3.00
Child Safety Fine	$25.00
Time Payment Reimbursement Fee	$15.00
Additional Reimbursement Fees:	
Arrest Fee	$ 5.00
Warrant Fee	$ 75.00
Serving A Subpoena Fee	$ 5.00
Summonsing a Jury	$ 5.00
Serving any other writ	$ 35.00
Administrative Fines and Fees:	
Reimbursement Fee for compliance dismissals	$10 - $20
Administrative Fine – Driver's Safety Course	$ 10.00
Administrative Fine – Deferred Disposition	$33 - $200
Expunction Filing Fee	$30.00
Failure to Appear – DPS Contract Administrative Fee	$ 10.00
Collection Fee	30% of Balance

POLICE DEPARTMENT FEES

Offense / Incident / Accident Reports	$ 6.00 (Printed) $ 6.00 (Faxed)
Visa Clearance Letters	$20.00

PRO RATA

Water Line Extension	$17.13/ft
Sewer Line Extension	$21.42/ft

This cost will increase 2% per year on the 1st of each year.
(Ord. 1399)

In calculating the pro rata charges, the City will use the current fees; however, the applicant may be responsible for paying any additional cost incurred for adding lines deeper than six (6) feet or in rock –heavy areas.

New rate Beginning 1-1-27

Water	Actual Cost per foot
Sewer	Actual Cost per foot

PUBLIC INFORMATION CHARGES FOR PROVIDING COPIES

TEXAS ADMINISTRATIVE CODE, TITLE 1, CHAPTER 70
Chapter 70. Cost of Copies of Public Information

Categories	Description		Fee Rate
Standard-size paper copy (each side is considered a page)	up to 8.5" x 14"		$.10 per page
Nonstandard-size copy			
	Diskette		$1.00
	Magnetic tape		Actual cost
	Data cartridge		Actual cost
	Tape cartridge		Actual cost
	Rewritable CD (CD-RW)		$1.00
	Non-rewritable CD (CD-R)		$1.00
	Digital Video Disc (DVD)		$3.00
	JAZ drive		Actual cost
	Other electronic media		Actual cost
	VHS video cassette		$2.50
	Audio cassette		$1.00
Oversize paper copy			
	11" x 17", greenbar, bluebar, not including maps and photographs using specialty paper		.50 per page
Specialty paper	Mylar, blueprint, blueline, map, photographic		Actual cost
Personnel charges (see Note 2)			
	Labor for locating, compiling, manipulating data, and reproducing public information		$15.00/hr.
Overhead charge			20% of personnel charge
Miscellaneous supplies			Actual cost
Postage and shipping charge			Actual cost

Notes:
1. Fees are subject to change as per the Texas Administrative Code, Title 1, Administration, Rule §111.63

2. Title I Part 5 Chapter 111 Subchapter C Rule §111.67(a) A governmental body is required to provide a requester with an itemized statement of estimated charges if copies of public information will exceed $40, or if a charge in accordance with Rule §111.65 of this title (relating to Access to Information Where Copies Are Not Requested) will exceed $40 for making public information available for inspection. A governmental body that fails to provide the required statement may not collect more than $40.

SWIMMING POOL FEES

Daily Admission Fees:	
Under 12 years of age	$1.00
All others:	$2.00
Season Pass:	
Under 12 years of age	$20.00
All others:	$40.00
Pool Party Fees:	
Solo Parties	
50-100 Swimmers	$250.00
100-150 Swimmers	$350.00
200 Plus Swimmers	$450.00

Penalty for not notifying City of correct amount of swimmers 48 hours before party $50.00

Special Notes:

Fee will be refunded in the event your party is cancelled due to weather conditions. The City will also give partial refunds for parties depending on actual time of use.

Waiver of Fees:

The City of Andrews reserves the right to waive fees for pool parties for the following and/or to collect additional fees as determined by the number of swimmers.

a. Any public taxing entity (Andrews County, School District, Hospital, etc.)
b. Andrews Volunteer Fire Department
c. Any facility under a public taxing entity (library)

UTILITY FEES

DEPOSIT

Residences	$ 100.00
Small Business (1-3 employees) small retail or single office, beauty shop, welding shop	$ 125.00
Medium Business (4-10 employees) service stations, cafes, grocery stores, one-stops, car wash, lube change, body shop	$ 175.00
Large Business / Large Medical Office (more than 10 employees)	$ 225.00
Hotels, motels, mobile home parks (1-15)	$ 275.00
Hotels, motels, hospitals, nursing homes, mobile home parks (15+)	$15.00/unit
Industrial & manufacturing – Higher of estimated 2 months bill or	$ 225.00
Loading Racks (temporary or permanent)	$2,500.00
Laundries (includes dry cleaners with laundry operations)	$ 300.00
Other business (construction, building, rent houses)	$ 100.00
Floating Deposit 1-3	$ 150.00
Floating Deposit 3+	$ 300.00
Swimming Pool	$ 175.00
Duplex	$ 125.00
Apartments (up to 8)	$ 225.00
Apartments (9-23)	$ 450.00
Apartments (24 & above)	$ 600.00
Fire Hydrant Meter for Bulk Sales	$4,000.00

Deposit rates are based on an estimate of one-two month's utility charges. Problem accounts, other than residences, can be required to make a deposit equal to 3 average monthly billings. Residential problem accounts (those which have been turned to collection in past) may be required to pay a $300 deposit.

Said deposit shall be used for paying any unpaid bills of the applicant for water, sewer, and sanitation services and any unused portion of the deposit shall be refunded to the applicant at the time the account or service is disconnected.(Ord 1496)

UTILITY FEES

SERVICE FEES

Service Charge – Serve fee for re-establishing delinquent account	$ 20.00
Return Check Fee	$ 20.00
Turn- On Fee	N/C
Transfer Fee	N/C
Late Fee	$ 25.00
Tampering Fee – when customer turns on meter without permission and $500 for any other offense	$250 for 1st offense
Meter Fee – Stolen meter or meter relocated to different address by other than City employee	Cost of Meter
(Ord. 1496 and 1442)	
Credit/Debit Card Processing Fees	3.5% or $3.00/ transaction minimum

UTILITY FEES

WATER RATES

The monthly rates and charges for potable water provided by the City shall be as follows:

Minimum Charge

Minimum charge – ¾" to 1" meter for 1st 2,000 gallons	$18.00
Minimum charge – 1-1/2" & larger meter for 1st 2,000 gallons	$35.00
Minimum Charge – Bulk Users	$77.00

Plus Charge per Thousand Gallon Used

Residential, Commercial and Industrial	
Meter minimum (0-2 or 0-10, based on size of meter)	$0.00
Over minimum – 10 (for meters 1" and smaller)	$ 4.25
11 - 20	$ 4.60
21 – 40	$ 5.20
41 and over	$ 6.65
Governmental (City, County, School) Buildings & Grounds, Industrial or Business Parks	
Meter minimum (0-2 or 0-10, based on size of meter)	$0.00
Over minimum – 20	$ 3.50
21 – 40	$ 3.90
41 and over	$ 5.00
Churches, Firemen, Council Members, Employees	
50% of Residential Rate (rounded to nearest $.05)	
Meter minimum (0-2 or 0-10, based on size of meter)	$0.00
Over minimum – 10 (for meters 1" and smaller)	$ 2.15
11 – 20	$ 2.30
21 – 40	$2.60
41 and over	$ 3.35
Andrews County Gov't Recreation Areas	
(parks, ballfields, but not including County buildings	
Meter minimum (0-2 or 0-10, based on size of meter)	$0.00
Over meter minimum	$ 4.30
Bulk Users – Loading Racks and Drilling	$25.00/1000 gal.

Rates for variable usage will increase by 3% (rounded) with the October billing each year.(Ord. 1584)

UTILITY FEES

TAP FEES - WATER

Before a permit is issued for a water tap to be performed by a contractor, the following are due:

Contractor Permit Fee	$100.00

Cost of Meter to be installed after tap completion.

UTILITY FEES

SANITARY SEWER RATES

The monthly rates and charges for sanitary sewer services from the City shall be as follows:

Residential (includes mobile homes) – per unit	$15.00
Apartments – per unit	$15.00
Businesses:	
Retail or Single Office	$15.00
More than 10 employees and more than two restrooms (a lot of public access)	$16.00
Grocery Stores	$21.00
Cafes / Bakeries	$28.00
Service Stations:	
Vehicle wash facility (drive through / coin operated)	$28.00
Full service stations with wash rack	$25.00
Convenience store with gas pump	$25.00
Self-service gas pump only (no convenience store)	$15.00
Laundry	$50.00
Tailor Shop / Dry Cleaners	$22.00
Hotels, Motels, Hospitals, Nursing Homes, Assisted Living, Schools:	
1 to 10 rooms	$30.00
11 to 20 rooms	$45.00
21 to 30 rooms	$60.00
31 rooms and above	$75.00

(Ord. 1528)

Septic Waste (1,500 gal. or any part thereof)	$60.00

(Ord 1090)

INDUSTRIAL SEWER SERVICE

The industrial sewer service monthly charge shall be $67.00 for the first 200,000 gallons of water consumed by the customer each month. The charge shall increase by .20¢ per 1,000 gallons of water consumed by the customer each month in addition to the first 200,000 gallons.

UTILITY FEES

TAP FEES - SEWER

Before a permit is issued for a new sewer tap to be performed by a contractor, the following are due:

Contractor Permit Fee	$100.00

If an existing tap is being repaired or redone below are the fees:

4" sewer retap	$ 550.00
6" sewer retap	$ 1,100.00

UTILITY FEES

GARBAGE AND TRASH COLLECTION/DISPOSAL SERVICE RATES

The monthly rates and charges for garbage and trash collection and disposal services provided by the City, excluding applicable sales tax, shall be as follows:

	COLLECTION CHARGE	LANDFILL CHARGE	TOTAL CHARGE
Residential Rate (shared container, 2-day pickup) Incl. apartments per unit, mobile homes, churches, parsonage	$15.50	$14.80	$30.30
Commercial Rate I (shared container, 2-day pickup) Small stores less than 2,000 s.f., one or two person office, home & business in house or on same lot, barber or beauty shop, gas kiosk, car wash, individual doctor's office, day care with 12 children or less	$18.50	$16.00	$34.50
Commercial Rate II (shared container, 2-day pickup) Regular stores, multiple staff offices, laundries, cleaners, motel with less than 25 units, auto repair shops, day care with more than 12 children	$24.00	$16.00	$40.00
Commercial Rate III (shared container, 4-day pickup) Cafes, convenience stores, banks, motels with 25 or more units, or apartments needing 4-day pickup (per unit)	$33.00	$21.50	$54.50
Commercial Rate IV (shared container, 4-day pickup) Large stores, offices and manufacturing over 5,000 s.f., lumber yards, schools, hospitals, medical clinics, factories or apartments needing 4-day pickup (per unit) – 1st container. Additional containers under Special Accounts	$33.00	$26.40	$59.40
Special Accounts If a customer has special conditions that require a special container location, size, or service, the following rates will be charged:			
3 yard dumpster (2 pickups per week)	$35.50	$23.50	$59.00
3 yard dumpster (4 pickups per week)	$52.50	$34.50	$87.00

UTILITY FEES

LANDFILL DISPOSAL FEES

Dumping at the landfill	$55.00/ton or $2.40 per 100 lbs. plus State Tipping Fee
Minimum Charge	$10.00
Tire Disposal	
Passenger Car Tire	$5.00
Heavy Truck Tire	$20.00
Off-Road Machinery Tire (Tires must be quartered)	$0.13 per pound
Commercial Waste with a contracted third party Sanitation Collection Service within the City Limits (Must have a contract with the City)	$75.00/ton

OVERSIZE PRICES FOR WATER / SEWER LINES

Prices for determination of oversize costs will be determined by current market cost.