2026–2027
ANNUAL OPERATING BUDGET







CITY OF PAMPA

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ANNUAL OPERATING BUDGET

&

PROGRAM OF SERVICES

OCTOBER 1, 2026 TO SEPTEMBER 30, 2027

Mike Borger
Mayor

Wendi Horst
Commissioner, Ward 1

Brian Doughty
Commissioner, Ward 2

Jimmy Keough
Commissioner, Ward 3

Jimmy Reed
Commissioner, Ward 4

Theresa Daniels
Finance Director

Shane Stokes
City Manager

Barbara Stucker
City Secretary

Dustin Miller
Assistant City Manager

Gary Turley
Public Works Director

Kasey Presson
Fire Chief

Shawn Myatt
Police Chief

Commission Members

Mike Borger
Mayor



Wendi Horst
Commissioner, Ward 1



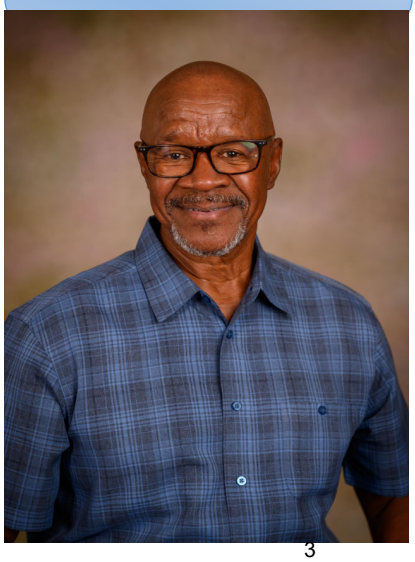
Brian Doughty
Commissioner, Ward 2



Jimmy Keough
Commissioner, Ward 3



Jimmy Reed
Commissioner, Ward 4



City of Pampa
Adopted Budget
Fiscal Year 2026-2027

Adopted: September 14, 2026

This Budget will raise less revenue from property taxes than last year's budget by an amount of $265,710, which is a 4.52% decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $85,876.

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

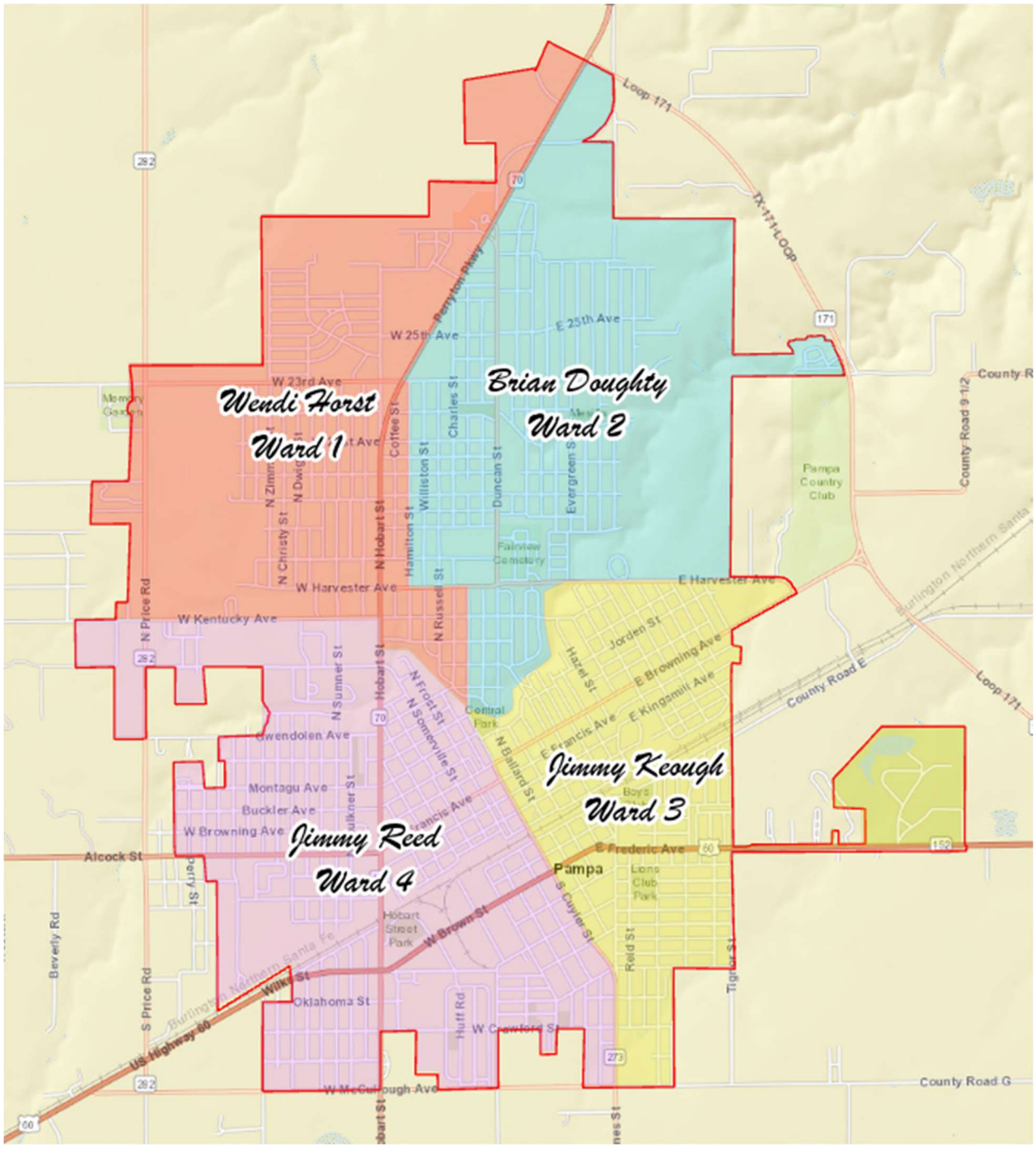
For:	Mayor Mike Borger
	Commissioner Ward 1 Wendi Horst
	Commissioner Ward 2 Brian Doughty
	Commissioner Ward 3 Jimmy Keough
	Commissioner Ward 4 Jimmy Reed
Against:	None
Present and not voting:	None
Absent:	None

Property Tax Rate Comparison

	FY 2025-26	FY 2026-27
Adopted Property Tax Rate	$0.703304/$100	$0.663921/$100
No New Revenue Tax Rate	$0.644015/$100	$0.644014/$100
Maintenance and Operations Tax Rate	$0.467435/$100	$0.483534/$100
Debt Tax Rate	$0.198987/$100	$0.180387/$100
Voter Approved Tax Rate	$0.703304/$100	$0.663921/$100

Fiscal year 2026-2027 City debt obligations secured by property taxes is $1,537,768

City of Pampa Wards Map



Mayor Mike Borger

Link to City Map:

https://experience.arcgis.com/experience/2d09b157b1a84bbd81ee27baac6d746d

HOW TO USE THIS BUDGET DOCUMENT:

The budget document provides comprehensive information about our city's policies, goals, objectives, financial structure, operations, and an organizational framework that shows how city services are maintained for fiscal year FY 2026-27. The main objective of this document is to communicate this information to readers in a manner that is clear, concise, and understandable. The Table of Contents will aid the reader in finding specific information quickly. A Glossary of governmental and financial terms is also included at the end of the document.

INTRODUCTION

The Introduction section provides an overview of how the city government is organized and a profile of the community. The City Manager's Letter highlights the issues and policies that guided the development of the budget for FY 2026-27.

BUDGET OVERVIEW

The Budget Overview section provides a summary of the FY 2026-27 budget. It includes an overview of the budget process, a list and description of funds, and a summary analysis of revenues and expenditures of all funds.

FUND SUMMARIES & DEPARTMENTAL SUMMARIES

Sections provide financial and narrative summaries of each The General Fund, Water and Sewer Funds, Solid Waste Services Fund, Capital Funds, and Other Funds group of funds and its associated departments. The Other Funds section provides budgeted revenues and expenditures for special revenue funds and miscellaneous funds that have been separated from the General Fund by state law, accounting best practices, or as designated by the City Council or city administration. The departmental summary sections provide an opportunity to review individual department budgets associated with each operating fund. Department budgets are presented by category and organization and include a summary of authorized personnel. The departmental summaries also identify the department's Key Processes, Initiatives, and Performance Measures.

Cont'd:

DEBT SERVICE

The Debt Service section provides information on debt policies and outstanding debt levels for general debt service, Water and Sewer System debt service, and Solid Waste Services debt service.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The CIP section provides an overview of the Five-Year CIP Plan and a summary of funded projects.

APPENDIX and GLOSSARY

Miscellaneous statistical information, benchmark comparisons, long-term financial projections and a glossary of terms and acronyms are provided at the end of the document.

Staff works diligently to improve the Budget Document each year and asks the reader to contact the city with any comments or questions about this Budget Document.

Table of Contents

Budget Cover Page	2
City Ward Map	5
How to use this budget book	6
City Manager's Transmittal Letter	11
Authorized Positions	13
Organizational Chart	14
Budget Overview	
Budget Process	15
Financial Policies	19
Fund Descriptions	24
Fund Structure	28
Ad Valorem Tax Revenue and Allocation	29
Revenues	30
Revenue by Fund Type	42
Budget Expenditure Summary	43
General Fund	
General Fund Cover Sheet	45
Budgeted Revenues	47
Revenue Comparison	49
Fund Reconciliation	50
General Fund Summary	51
Approved Capital	52
Mayor & City Commission	53
Administrative Services	56
Financial Services	59
Municipal Court	62
Armory	65
Police Services	67
Emergency Medical Service	71
Fire Prevention	72
Public Works/Engineering/Planning and Zoning	75
Streets Department	79
Parks Department	82
Recreation Department	85
Buildings & Grounds	89
Community Services Supervision	91
Fire Suppression	93
Code Enforcement	96
Animal Control	100
Dispatching Services	103
Emergency Management	106
Information Technology	111
Vehicle Replacement	114
Solid Waste Collection	115

Table of Contents

Special Revenue Funds

Police Special Services-Controlled Substances 119
Hotel Occupancy Tax Summary 120
M.K Brown Fund Reconciliation 122
M.K. Brown Revenues 123
M.K. Brown Civic Center 124
M.K. Brown Capital 126
Library Fund Reconciliation 128
Library Fund Revenues 129
Lovett Memorial Library 130
Library Capital 134
Public Safety Grants 135

Enterprise Funds

Leased Properties Fund Reconciliation 137
Leased Properties Revenues 138
Leased Properties 139
Water & Wastewater Fund Overview 140
Water & Wastewater Fund Reconciliation 142
Water & Wastewater Fund Revenues 143
Utility Department 144
Water Production & Treatment 147
Water Distribution 150
Wastewater Collection 154
Wastewater Treatment 158
Water & Wastewater Fund Capital 161
Water & Wastewater Fund 5-Year Capital 162
Aquatics Center Fund Reconciliation 163
Aquatics Center Fund Revenues 164
Aquatics Center 165
Aquatics Center Capital 167
Solid Waste Management Fund Reconciliation 168
Solid Waste Management Fund Revenues 169
Landfill Composting/Recycling 170
Municipal Solid Waste Landfill 173
Solid Waste Management Capital 176
Municipal Golf Course Fund Reconciliation 177
Municipal Golf Course Fund Revenues 178
Municipal Golf Course 179
Municipal Golf Course Fund Capital 182

Internal Service Fund

Dental Benefits Trust Fund Reconciliation 185
Dental Benefits Trust Fund Revenues 186
Dental Benefits Trust Fund 187

Table of Contents

MK Brown Permanent Fund

MK Brown Permanent Fund Reconciliation 189
MK Brown Permanent Fund Revenue 190
MK Brown Permanent Fund 191

Capital Projects Fund

Capital Projects Fund Reconciliation 194
Capital Projects Fund Revenues 195
Capital Projects Fund 197

Debt Service Fund

Debt Service Fund Reconciliation 199
Debt Service Fund Revenues 200
Debt Service Fund 201
Debt Service Fund General Fund Debt 203
Debt Service Fund Water/Wastewater Fund Debt 204
Debt Service Fund Solid Waste Fund Debt 205
Debt Service Fund Hidden Hills Fund Debt 206
Debt Service Fund Total Funded Debt 207

Advisory Boards 208

Budget Ordinances 210
Gray County Tax Worksheet 230

City of Pampa Fiscal Year 2026-2027

Dear Mayor & City Commissioners,

It is my privilege to present the adopted budget for FY 2026-2027. This budget represents months of thoughtful planning and collaboration among City staff, department leadership, and the City Commission. I sincerely appreciate everyone's participation and commitment to developing a budget that addresses today's needs while preparing Pampa for the future.

Throughout the budget development process, we focused on five priorities that will guide our investments and efforts in the coming year:

1. **Beautification of Our City** – Improving the appearance of our community remains an important priority. Ongoing cleanup efforts, demolition of deteriorated structures, and improvements to public spaces help create a cleaner, safer, and more welcoming Pampa. These efforts strengthen neighborhood pride, improve quality of life, and support our ability to attract residents, visitors, and businesses.

2. **Economic Development** – Supporting existing businesses and attracting new investment are essential to Pampa's long-term prosperity. Working alongside the Pampa Economic Development Corporation, the City will continue planning for the infrastructure needed to support the growth of our city and related economic activity. This includes coordinating water and wastewater capacity, road access, and other infrastructure needs with developers and service providers. Additional investments offer opportunities to diversify our local economy, expand the tax base, and generate construction and ongoing employment. Related activity may also create opportunities for local contractors, retailers, restaurants, lodging providers, and housing development.

3. **Enhance Service Levels** – Providing reliable, responsive, and efficient City services remains central to our mission. Investments in technology, equipment, and staff training will help departments improve daily operations and respond to changing community needs. From public safety and public works to community programs, our goal is to maintain quality services while making responsible use of public resources.

4. **Strengthen Our Workforce** – Our employees are essential to delivering the services residents depend on each day. Recruiting and retaining qualified personnel requires competitive compensation, professional development, and a supportive work environment. Continued investment in our workforce will help preserve experience, strengthen leadership, and ensure that the City has the skills needed to serve a growing and changing community.

5. **Invest in Infrastructure and Long-Term Water Supply** – Maintaining and improving infrastructure is necessary to serve current residents and support future development. Water infrastructure deserves particular attention as the City prepares for the anticipated costs associated with the Canadian River Municipal Water Authority's CRMWA II wellfield project. Planning over the next seven to ten years will be important to prepare for these future obligations while continuing to maintain our local water system. Water rate increases will be necessary to address rising water supply costs, infrastructure improvements, and the City's anticipated share of future project expenses. A long-term financial plan, supported by regular rate reviews, will help determine the timing and amount of adjustments while considering affordability for customers. Planning now will help reduce the need for larger, sudden increases and protect the reliability of Pampa's water supply.

The City of Pampa's budget document serves as an important tool for communicating our service commitments, financial position, and long-term goals. The General Fund is the City's primary operating fund and supports many of the services residents use every day. For FY 2026–2027, the adopted General Fund budget includes $20,164,765 in revenues, including $5,857,210 in property tax revenue. Across all funds, total budgeted revenues are $37,934,708.

This budget reflects our commitment to responsible financial management by aligning expenditures with available resources and maintaining reserves to support financial stability. Revenue projections consider economic conditions and the variability of sales tax collections. As new development progresses, the City will continue evaluating its financial effects and adjusting long-term plans to account for both potential revenue growth and additional service and infrastructure needs.

Looking ahead, Pampa has opportunities for new investment and economic diversification. Data center development and related business activity may bring additional demand for housing, commercial services, and City infrastructure. Our responsibility is to prepare for that growth thoughtfully, ensuring that new opportunities strengthen the community while maintaining dependable services for existing residents and businesses.

The FY 2026–2027 budget supports the City Commission's strategic goals through continued investment in beautification, economic development, service delivery, our workforce, and critical infrastructure. Together, these priorities provide a foundation for meeting immediate needs while preparing for the financial and operational responsibilities ahead.

I sincerely appreciate the City Commission's leadership, dedication to the budget process, and continued support of our employees and community. I also thank City staff for their work in developing and implementing this budget. Through continued cooperation and careful planning, we can position Pampa for a strong and sustainable future.

Sincerely,



Shane Stokes

City Manager

City of Pampa Authorized Positions:

General Fund

Administration			**4**
	City Manager	1	
	Assistant City Manager	1	
	City Secretary	1	
	Administrative Assistant	1	
Finance			**6**
	Finance Director	1	
	Assistant Finance Director	1	
	Finance Coordinator	1	
	Payroll Clerk	1	
	Accounting Technician	2	
Municipal Court			**2**
	Municipal Court Judge	1	
	Court Clerk	1	
Police Services			**31**
	Chief	1	
	Assistant chief	1	
	Lead Records Clerk	1	
	Records/Evidence Clerk	1	
	Lieutenant	3	
	Sergeant	6	
	Corporal	5	
	Detective	2	
	School Resource Officer	2	
	Motors Officer	1	
	Patrol Officer	8	
Fire Prevention			**1**
	Fire Marshall	1	
Engineering			**4**
	Public Works Dir	1	
	Engineer	1	
	Engineer-In-Training	1	
	GIS Technician	1	
Streets			**10**
	Superintendent	1	
	Crew Leader	1	
	Equipment Operator	2	
	Heavy Equip Operator	5	
	Sign Technician	1	
Parks			**7**
	Superintendent	1	
	Crew leader	1	
	Equipment Operator	5	
Recreation			**1**
	Superintendent	1	
Community Services			**1**
	Community Services Director	1	
Building and Grounds			**2**
	Superintendent	1	
	Maintenace Tech	1	
Fire Suppression			**27**
	Chief	1	
	Assistant Chief	1	
	Fire Service Clerk	1	
	Captain	6	
	Equipment Operator	9	
	Firefighter	9	
Code Enforcement			**5**
	Assistant Public Works Director/Building Offical	1	
	Administrative Assistant-Permit	1	
	Lead Code Enforcement Officer	1	
	Code Enforcement Officer	2	
Animal Services			**7**
	Superintendent	1	
	Animal Control Officer	4	
	Kennel Attendant	2	
Dispatch			**11**
	Superintendent	1	
	Telecommunications Operator	10	
Emergency Management			**1**
	Emg Mgt Coordinator	1	
Information Technology			**2**
	IT Manager	1	
	It Systems Tech	1	
Sanitation			**8**
	Superintendent	1	
	Community Pride Operator	2	
	Crew Leader-Dumpster Repair Tech	1	
	Sideloader Operator	4	
	Total General Fund Employees	**130**	**130**

MK Brown Auditorium

MK Brown Auditorium			**1**
	Auditorium Manager	1	
	Total MK Brown Employees	**1**	**1**

Library

Library			**4**
	Librarian	1	
	Children's Librarian	1	
	Library Clerk	2	
	Total Library Fund Employees	**4**	**4**

Water and Wastewater

Utility Collection			**8**
	Util Coll Mgr	1	
	Billing Supv.	1	
	Utilities clerk	3	
	Cust. Serv Rep	1	
	Meter Reader	2	
Water Distribution			**8**
	Crew Leader	1	
	Heavy Equipment Operator	2	
	Meter Service Tech	1	
	Repair Tech	4	
Wastewater			**6**
	Superintendent	1	
	Crew leader/Head repair tech	1	
	Heavy Equipment Operator	2	
	Repair Tech	2	
	Total W&WW Fund Employees	**22**	**22**

Solid Waste

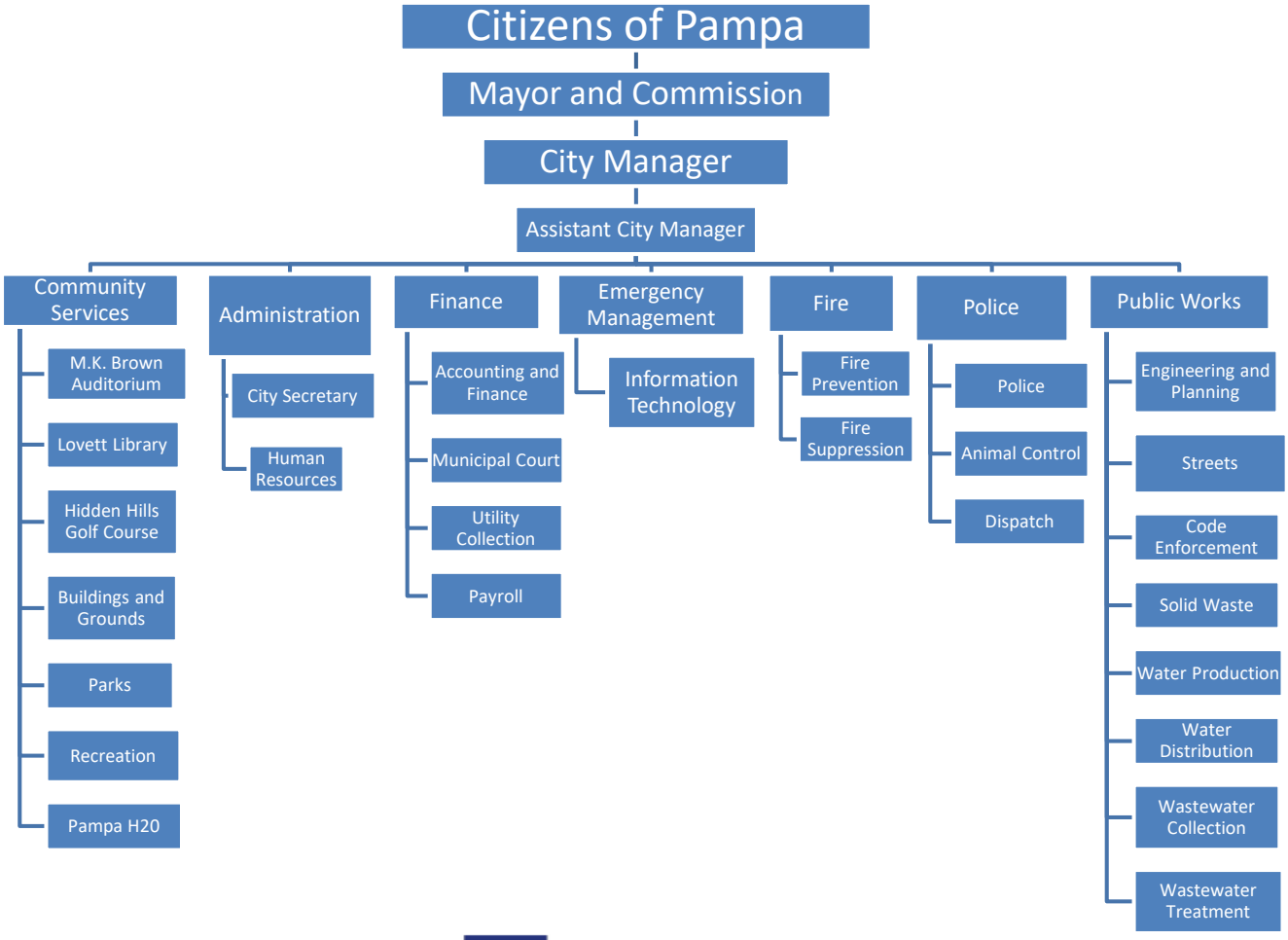
Recycling			**3**
	Recycling Attendant	3	
Solid Waste Landfill			**6**
	Superintendent	1	
	Crew Leader	1	
	Heavy Equip Opr	3	
	Scalehouse Attendant	1	
	Total Solid Waste Fund Employees	**9**	**9**

Golf Course

Hidden Hills Golf Course			**4**
	Head Golf Pro	1	
	Superintendent	1	
	Assistant Superintendent	1	
	Irrigation Tech	1	
	Total Golf Fund Employees	**4**	**4**

Total Full time budgeted positions	**170**

City of Pampa Organizational Chart:



Budget Process:

The City of Pampa develops the annual budget in accordance with State of Texas law and the city's Home Rule Charter. State law requires an incorporated city to prepare an annual budget that itemizes proposed revenues to fund all proposed expenditures of the government (Local Government Code Sec. 102.002.) The City Commission is authorized to adopt the budget; set the tax rate; and impose taxes, user fees, and other charges to generate revenue.

Budgetary Accounting Basis

The city's accounting records for general governmental operations are maintained on a modified accrual basis according to Generally Accepted Accounting Principles (GAAP) — revenues are recorded when actually received, and expenditures are recognized when a liability is incurred (for example, when a purchase order is issued). Accounting records for the city's proprietary and internal service funds are maintained on a full accrual basis — revenues are recognized when they are owed to the city, and expenditures are recognized when a liability is incurred. The budgetary basis follows GAAP, except for two items. First, depreciation is not budgeted as it is a non-cash expense. Second, fund balances are presented in the budget as a measure of available spendable resources.

Unexpended appropriations for budgeted funds lapse at the end of the fiscal year. Indirect cost allocations are considered revenues in the General Fund and expenses in the other funds for budgeting purposes; however, they are considered as reductions in expenditures in the accounting system at year-end (for example, administrative fees).

Budget Development

A budget packet containing instructions from the finance director to other department directors is provided to each department in mid-March. The finance director requests that departments submit budget requests in two sections: operations and capital. The operational request is for funding necessary to maintain current operations in the coming year. The city approaches each budget year by a zero-based budget process. Departments are provided with salary and benefit projections based on current staffing levels. Amounts authorized in the prior year must be re-justified for the new budget, and appropriations for capital, special projects, and specific operational items will not be carried forward unless there is a need for those same requests in the new budget year. Capital requests are for departments to provide detailed justification documents for various projects, vehicles, machinery, technology upgrades, and other capital expenditure requests over the next 5 years.

The completed budget packets are returned to the finance director in May. Budget team verifies the accuracy of the requests as to account classification and data entry into the budget system. The total requests are then presented to the city manager. The city manager, the management team, and budget staff review the requests in detail, comparing them to reasonable revenue projections to determine the

Budget Process:

proposed budget recommendation to the City Commission. The long-term financial forecast is prepared and presented to executive staff.

Hearings and Presentations

Based on department submittals and revenue forecasts, a preliminary outlook presentation is made to the City Commission in early June. This budget and strategic plan review is used to highlight revenue and expenditure projections and to identify key issues and commission priorities for the upcoming fiscal year. During June and July, the budget team meet regularly to review key issues and to shape the development of the budget in accordance with goals and objectives. City Commission meetings are held throughout the year to provide public feedback on all areas of city services, including the budget.

In August/September, public hearings are held for the City Commission to obtain preliminary input from the residents of Pampa that wish to speak. The City Commission takes this input into account when reviewing the budget requests. These public hearings are required by state law are held in August/September prior to the adoption of the budget and the tax rate.

At the end of May, the management team meets with each department for a line-item review of the departmental budget and supplemental requests. Feedback from these meetings is used to develop the city manager's proposed budget.

Approval

During the month of July thru early August, the budget staff presents the City Commission an in-depth overview of the departmental needs within each fund during the regular scheduled commission meetings. In early to mid-August, the finance director provides the commission and city secretary a proposed budget and posts to the website for public viewing for 30 days before tax rate is adopted. A public hearing is held 15 days after the budget is filed, and the proposed budget is adopted through two readings before the tax rate can be adopted. The City Commission continues to review and make necessary changes to the proposed budget up to the time of adoption, if needed. Following all notices and public hearings required by state law, the City Commission adopts the budget and sets the property tax rate at a scheduled meeting at the end of August or early September.

Budget Monitoring, Amendments, and Transfers

During the year, Budget, Accounting, and the various individual departments monitor departmental budgets to ensure correct budget allocation and proper expenditure posting. Should a department require funding during the year for which no or insufficient appropriation was made in the adopted budget, the department may request an amendment or transfer. If funding is available from savings on other purchases within the specific program or if funding is available in another account within the fund, the department may request a budget transfer to the appropriate account. If no funding is available or funds are being transferred between funds, the department may request additional appropriations

through a budget amendment. After city manager approval, the additional appropriation request is placed on a City Commission Agenda for formal approval.

Mid-Year Review

At mid-year, revenue estimates and projections for the current budget year are examined and revised. Depending on revenue trends, and at the discretion of the City Commission, budget adjustments may be made based on this mid-year review. Departments and budget staff continue to review and revise expenditure and revenue projections throughout the budget process to provide management and the commission with the most current financial data for the development of the new budget.

Budget Calendar

March thru April: Budget preparation packets are distributed to departments. The packets contain budget templates, personnel requests, instructions for the budget process, and directives from management concerning the priorities of the new budget year.

May: Departments return completed budget requests to the budget office. Budget staff verifies the accuracy of requests as to account classification and data entry into the computerized budget system.

May-June: The city manager and management team review departmental budgets in detail and make preliminary decisions regarding departmental requests, strategic initiatives, and rates for taxes and fees. The long-term financial forecast is updated and presented to director staff.

June8: Meeting Budget Discussion

June 22: Meeting Budget Discussion (Special Revenue)

July 13: Meeting Budget Discussion (Enterprise Funds)

July 25: Deadline to receive Certified Values or Estimate from Gray CAD

July 27: Meeting Budget Discussion (General Fund & other Governmental Funds) Work Session at noon

August 7: Deadline to receive tax rates from Tax A/C

August 10: Meeting Tax Rate discussion

August 15: File Proposed Budget with City Secretary

August 15: Publish notice of Budget Hearing in Pampa News

August 24: Meeting-Budget Discussion and vote to propose tax rate

August 29: Post notice of tax hearing on City's website and in Pampa News

Budget Process:

August 31: Special Meeting-Budget Public Hearing and First vote on budget

September 8: Special Meeting-Second vote on budget. Public hearing on Tax, First vote on Tax

September 14: Meeting- Second vote on tax rate

September 30: Last day of Fiscal Year

October: The budget document is finalized and printed for distribution.

October 2026 – September 2027: The approved budget is monitored against actual expenditures. Adjustments and transfers are proposed and approved, as necessary.

Financial Policies:

The purpose of this section is to give the reader a basic understanding of some of the City of Pampa financial policies that are discussed within the budget book and are followed during budget preparation and implementation. City management has established each of the policies to maintain the financial stability and integrity of the city.

Balanced Budget

The budget of each fund shall be prepared so that available funds and projected revenues meet or exceed budgeted expenditures. A balanced budget is one that is adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues. One of the key directives for every budget year is to maintain a structurally balanced budget where projected revenues meet or exceed budgeted expenditures without the use of fund balance. This objective was achieved for each of the major operating funds.

Debt

Debt will be incurred to fund capital improvements only and will not be used for operating expenditures. The city will develop a multi-year plan for capital improvements, update it at least annually and make all capital improvements in accordance with the plan. Capital improvements are defined as equipment or infrastructure with a value greater than $5,000 and a useful life greater than one year. The term of debt issued for capital improvements may not exceed the anticipated useful life of the asset. The city will update its debt capacity model annually to ensure that the city maintains adequate financial capacity to meet its debt obligations and that the criteria for an excellent bond rating are maintained with the proposed debt issuance. The city will comply with all applicable federal laws and regulations to provide all documentation, financial reports, reports of material events after the issuance of debt, and other required actions to ensure financial transparency and provide timely and accurate information to the bondholders and the appropriate governmental and oversight entities over the term of the debt issuance.

Fund Balance

The Fund Balance Policy is intended to provide guidelines during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls. It also is intended to preserve flexibility throughout the fiscal year to make adjustments in funding for programs approved in connection with the annual budget. The Fund Balance Policy is established based on a long-term perspective recognizing that stated thresholds are considered minimum balances. The main objective of establishing and maintaining a Fund Balance Policy is for the city to be in a strong fiscal position that will allow for flexibility and resiliency to weather the financial impact of negative economic trends and unforeseen events.

Financial Policies:

Fund Balance Categories

The Fund Balance consists of five categories: Non-spendable, Restricted, Committed, Assigned, and Unassigned.

Non-spendable Fund Balance (inherently not spendable) consists of funds that cannot be spent due to their form (e.g., inventories and prepaids) or funds that legally or contractually must be maintained intact. Includes amount that will never convert to cash or will not convert to cash in the current period, such as inventory, supplies, long-term portion of loans and nonfinancial assets held for resale or principal of an endowment.

Restricted fund balance (externally enforceable limitations on use) includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants, bond covenants (proceeds and interest and sinking funds), court receipt restrictions (municipal technology fund) or charter restrictions.

Committed fund balance (self-imposed limitations) are amounts that can be used for the specific purposes determined by a formal action of the City Commission in the form of a resolution. Commitments may be changed or lifted only by taking the same formal action that imposed the constraints originally.

Assigned fund balance - (limitation resulting from management's intended use) comprises amounts intended to be used for a specific purpose, as expressed by City Commission, by a designated official or committee. In adopting this policy, the City Commission has hereby formed a finance committee, comprised of the city manager, the assistant city manager, and the finance director. This committee is authorized to assign fund balance to a specific purpose. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed, as it is intended to be used for the purpose of that fund.

Unassigned fund balance - (residual net resources) This is the excess of total fund balance over non-spendable, restricted, committed, and assigned fund balance. Unassigned amounts are technically available for any purpose.

Order of Use of Restricted and Unrestricted Funds

When multiple categories of fund balances are available for expenditure (for example, a construction project is funded partly by grant money, funds set aside by the City Commission, and unassigned fund balance) the City will start with the most restricted category first until depleted before moving to the next category with available funds. Spendable fund categories in order of most restricted to least restricted are: Restricted, Committed, Assigned, and Unassigned.

Financial Policies:

Unassigned Fund Balance

Unassigned Fund Balance represents the resources available for future spending. An appropriate level of Unassigned Fund Balance should be maintained in the General Fund to cover unexpected expenditures and revenue shortfalls. Unassigned Fund Balance may be accessed in the event of unexpected

expenditures up to the minimum established level upon approval of a budget amendment by the city's governing body. In the event of projected revenue shortfalls, it is the responsibility of the chief financial officer to report the projections to the city's governing body.

Minimum Fund Balance

It is the goal of the City of Pampa to achieve and maintain a minimum unassigned fund balance in the general fund to ensure that there will be adequate liquid resources in the event of unanticipated circumstances and events. The minimum unassigned fund balance is set at 20% of budgeted revenues for the fiscal year, providing for roughly 75 days of estimated expenditures.

Designated Circumstances

The minimum unassigned fund balance may be spent under these extreme circumstances:

1. Natural disasters, including but not limited to tornadoes, fire, or flood.

2. Opportunities for a grant in which the matching portion may require a portion of the minimum unassigned fund balance.

3. Shortfall in the budgeted revenue more than 20%.

4. Unforeseeable expenditures more than 20% over budget.

5. When unforeseen circumstances or emergencies in another fund require a fund transfer from the general fund.

Replenishment of Minimum Unassigned Fund Balance

1. When designated circumstances have reduced the unassigned fund balance below the targeted minimum level, replenishment is to occur within 24 months.

2. Depending on the severity of the reduction of the minimum unassigned fund balance the following measures will be taken to replenish the minimum unassigned fund balance:

a) Should calculations reveal that the minimum unassigned fund balance will be replenished through normal activity within the next 12 months no action is necessary

b) Reducti6n of expenditures

c) Delay of capital purchases

d) Increase in fees and/or taxes

e) Salary freeze

f) Hiring freeze

Revenues

Property Taxes – The property tax rate shall be set at the rate required to fund the debt service and other General Fund expenditures after considering all other General Fund revenue sources.

Rates, Fees, and Charges for Service – The city will set fees and charges in accordance with revenue bond requirements or to cover all or part of the costs of providing the service. The city will review the various fees and charges annually. The city will consider charges levied by other public organizations for similar services in establishing rates, fees, and other charges.

Sales Tax – Projections are made based on current estimates and trends. During the year, this amount may be adjusted to reflect expected increases or decreases based on actual receipts.

Expenditures

The city's priority for funding is maintaining the current level of service. The city will continue the maintenance and replacement of infrastructure and equipment, establishing and maintaining reserves for this purpose.

A Vehicle and Equipment Replacement Fund will be maintained for the orderly replacement of the city fleet and major capital equipment.

Capital Improvements and Debt Issuance

The city will maintain a debt service fund and appropriate reserve funds for each type of bond issue as specified by the individual bond covenants. The bond proceeds will be invested in accordance with the city's investment policy. Interest income received on the investment of bond proceeds shall be used to assist in paying the costs associated with the capital program.

Investments

No investments shall exceed a 24-month period from date of purchase. All city officials having either a direct or indirect role in the process of investing funds shall act responsibly as custodians of public trust using the standard of care of that of a "prudent person".

The investment policy applies to all financial assets of the City of Pampa. The city's finance director is responsible for the investment of city funds, except for the MK Brown Permanent Trust Fund, where funds are invested by a broker.

Financial Policies:

City funds shall be invested in securities fully guaranteed by the United States government or insured by the Federal Deposit Insurance Corporation (FDIC); agencies of the United State government; certificates of deposit; repurchase agreements fully secured by obligations of the United States or its agencies and instrumentalities; bankers' acceptances; commercial paper; money market mutual funds; and local government investment pools. All such investments shall be in accordance with the Texas State Public Funds Investment Act, as amended.

The city will maintain its investment policy, which states that the investment objectives are safety of principal, sufficient liquidity, diversified portfolio, and optimizing return.

Fund Descriptions:

The following is a listing and brief description of each major fund category for the FY 2026-27 budget. More detailed information can be found in the overview at the beginning of each fund group's section of the budget and on the specific fund sheets within each section. The graph below shows the total expenditure budget for FY 2026-27 across all funds and compares the size of expenditure budgets for each category of funds.

In governmental accounting, a fund is a self-balancing set of accounts. Each fund is like its own entity, with its own books that comprise its assets, liabilities, fund balance (general fund) or net assets, revenues, and expenditures.

Governmental Funds account for functions & activities primarily supported by taxes, grants, and similar revenue sources i.e., public safety, fire suppression, community service departments. These types of funds use a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they are received. Expenditures are recognized when the related liability is incurred.

Proprietary Funds are accounted for using the accrual method of accounting. Under the accrual method, revenues are recognized in the period they are earned, and expenses are recorded when incurred. The City of Pampa maintains two different types of proprietary funds, Enterprise and Internal Service Fund. Enterprise funds are used to report the same functions presented as business-type activities. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the City of Pampa's various functions because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Major Governmental Funds:

General Fund

This is the main operating fund for the city and accounts for most city departmental operations and city personnel. The remainder of city operations, debt service, and capital revenues and expenditures have been separated into other funds in accordance with state and federal regulations, accounting rules and regulations.

Fund Descriptions:

Capital Projects Fund

The Capital Projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds). Funding is provided through the issuance of long-term debt, operating transfers, grants, donations, and payments from other organizations for the purchase, design, construction, expansion, and renovation of capital buildings, infrastructure, and equipment.

Non-Major Governmental Funds:

Debt Service Fund

The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds associated with various capital projects financed through the issuance of long-term bonds. Each type of debt is repaid by specific revenue sources and is accounted for in separate funds.

M.K. Brown Permanent Fund

The M.K. Brown Permanent Fund is used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the M.K. Brown Auditorium.

Special Revenue Funds:

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than the Permanent Fund or Capital Projects Fund) that are legally restricted to specific purposes. The City's Special Revenue Funds are as follows:

Controlled Substances

To account for cash or marketable properties seized during arrests. Under state statutes, such property is allowed to be used for local law enforcement activities.

M.K. Brown Auditorium

To account for revenues derived from tax levied on gross hotel/motel receipts which may be spent on conventions, convention promotion or convention center facilities. The fund also accounts for transfers from the M.K. Brown Auditorium Permanent Fund to be used for maintenance of and improvements to the auditorium.

Fund Descriptions:

Lovett Memorial Library

To account for ad valorem taxes levied for the maintenance and support of the Lovett Memorial library.

Public Safety Grant Funds

The city receives a wide variety of grants from federal, state, and other agencies, which augment services provided by the city. Grants range from those associated with Community Development, Criminal Justice, and Emergency Management Grants) to various Police, Fire, and Emergency Management departments.

Major Proprietary Funds:

Water and Sewer Funds

The Water and Sewer System Fund is an enterprise fund that accounts for the operations, capital investment, and debt service of the city's water and sewer utility system. Its operating expenditures, debt payments, and infrastructure improvements are solely supported through fees charged for water and sewer services.

Solid Waste Management Fund

The Solid Waste Management Fund is an enterprise fund that accounts for the operations, capital investment, and debt service of the Solid Waste Services utility. It includes residential waste collections, curbside recycling, tree limb and bulky waste collections, special waste collections, and the operation of the municipal landfill.

The Aquatics Center Fund

The Aquatics Center Fund is used to account for the operation of the City's aquatics park. Revenues are accounted for with fees and a transfer in from the water & Sewer System Fund to cover operating costs.

Internal Services Fund

The Internal Services Fund consist of the city's Dental Benefit Trust Fund. The Dental Benefits Fund is used to account for dental benefits provided to the City's employees that are charged to the various departments of the City on a cost reimbursement basis.

Fund Descriptions:

Non-Major Proprietary Funds:

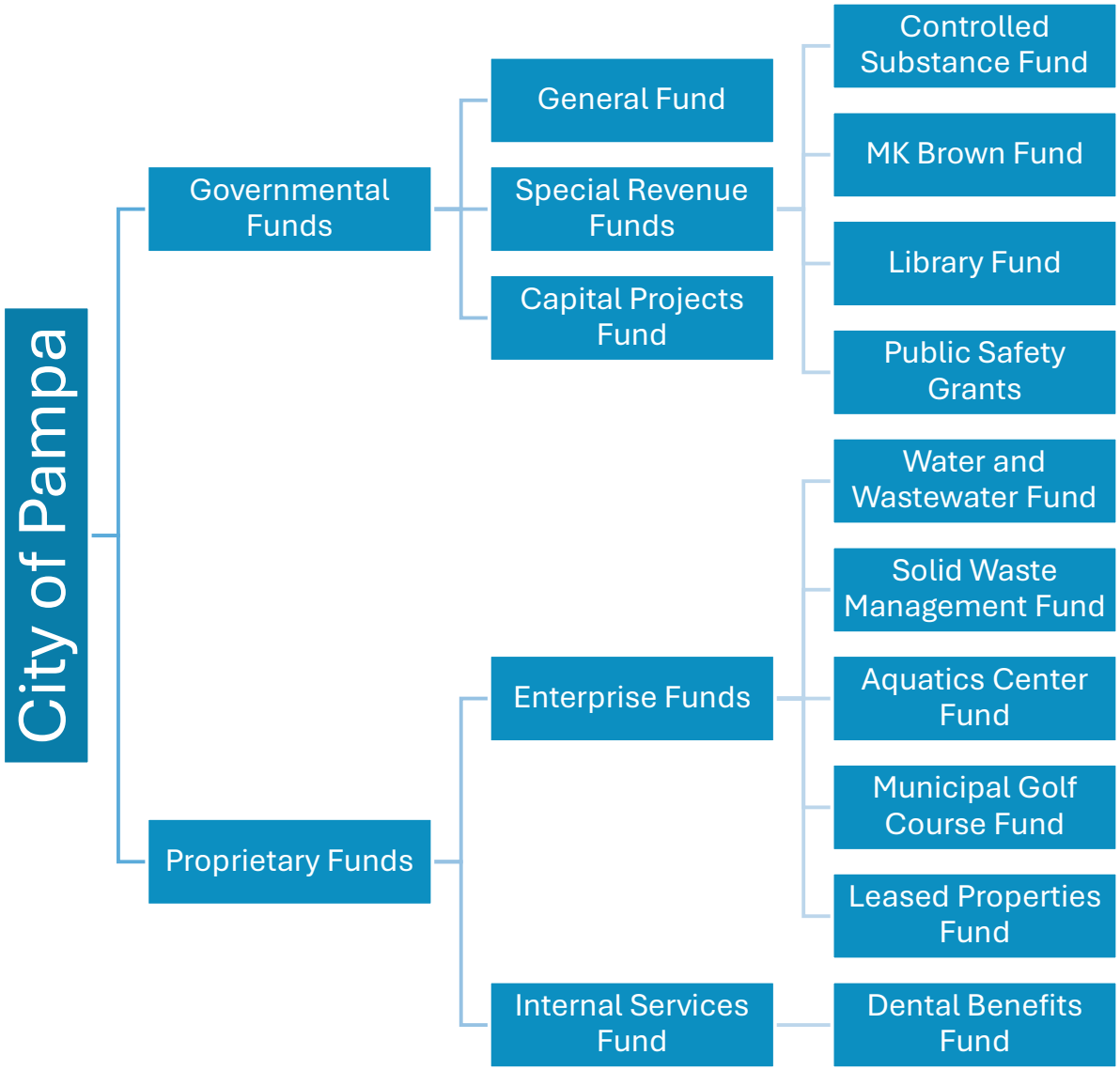
The Municipal Golf Course Fund

The Municipal Golf Course Fund is used to account for the operation of the City's public golf course known as Hidden Hills. This fund is operated thru charges for services and receives a transfer in from the Water/Wastewater Fund.

The Leased Properties Fund

The Leased Properties Fund is used to account for the activities of various property owned by the City that are being leased.

City of Pampa Fund Structure



Ad Valorem Tax Revenue and Allocation:

City of Pampa
Tax Structure
Fiscal Year 2026-2027

Net Taxable Value		**$901,612,010**
	Taxable Value of Frozen Senior Property	$171,226,980
Non Frozen Taxable Value		**$730,385,030**
	Proposed Tax Rate	$0.663921
Non Frozen Taxes		$4,849,180
	Frozen Taxes from Seniors	$837,063
Total Taxes		$5,686,242
	Estimated Percent of Collection	99%
Estimated Collected Ad Valorem		**99%** **$5,629,380**
	Increment	
TIF #1	$3,188,700	$21,170
Estimated Net Ad Valorem		**$5,608,210**

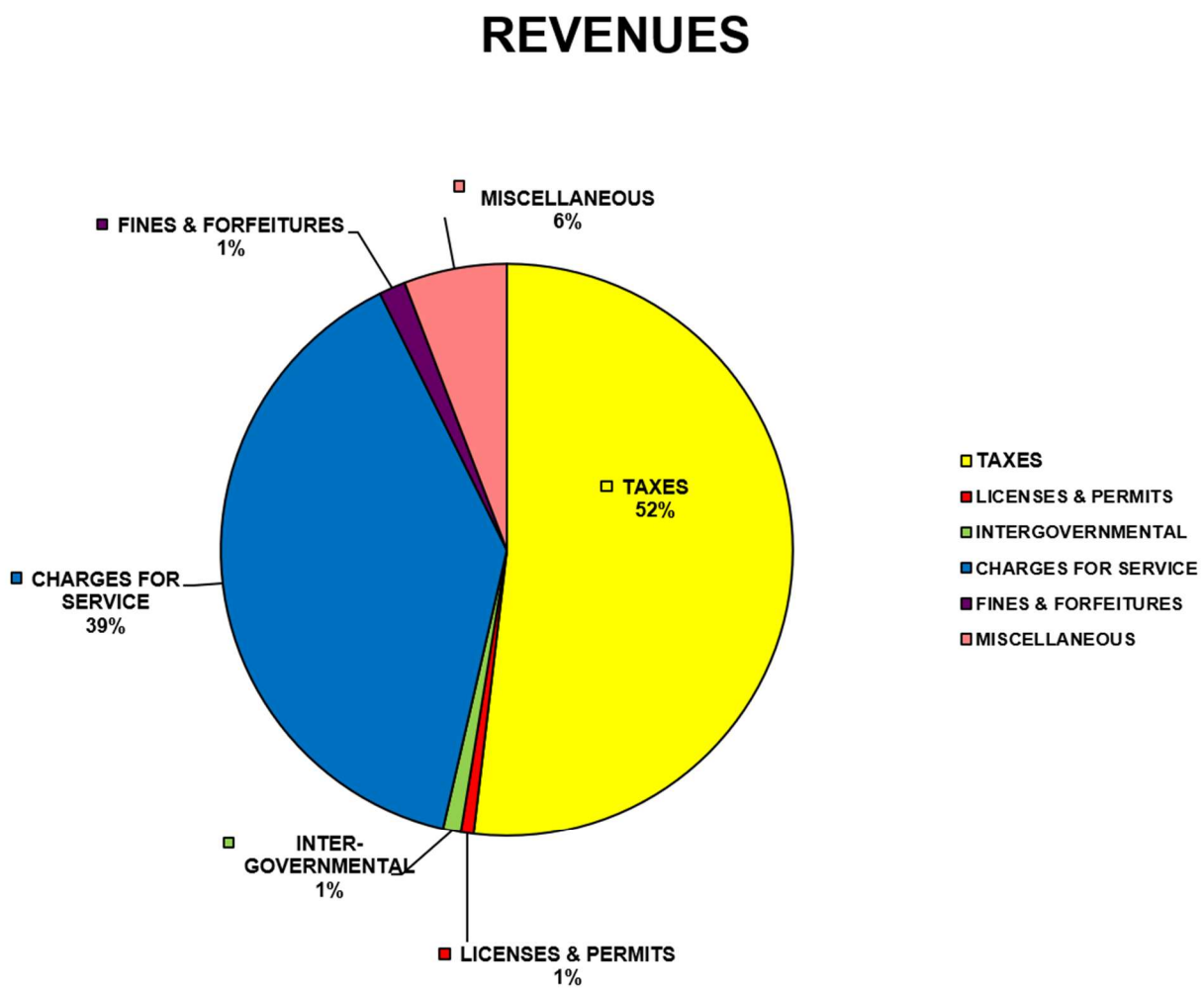
2026-2027 DISTRIBUTION

	Rate	% of Rate	Amount at 99%
General Fund	$0.453534	68.31%	$3,831,049
Library Fund	$0.030000	4.52%	$253,413
Interest & Redemption Fund	$0.180387	27.17%	$1,523,748
SUBTOTAL	**0.663921**	**100.00%**	**$5,608,210**

SERIES	TOTAL	PRINIPAL	INTEREST	PERENTAGE
2017 Refunding	706,391	677,478	28,913	45.9%
2020 CO	309,827	265,000	44,827	20.1%
2022 Refunding	235,500	190,000	45,500	15.3%
2025 CO	286,050	120,000	166,050	18.6%
TOTAL	**1,537,768**	**1,252,478**	**285,290**	**100%**

Revenues

The City receives revenue from several sources to support its funds, departments, and services. The General Fund, the City's largest fund, is primarily supported by taxes, which account for 52 percent of its revenue, and service charges, which account for 39 percent. These charges include sanitation, animal control, parks and recreation, Community Pride, and other City services. The remaining revenue comes from licenses and permits, intergovernmental funding, fines and forfeitures, and miscellaneous sources.



Taxes

Property Tax: General Fund, Debt Service Fund, and Library Fund **$5,857,210**

Property taxes support the City's General Fund, Debt Service Fund, and Library Fund. For FY 2026–2027, the adopted tax rate is $0.663921 per $100 of taxable property value. Current-year property tax revenue is projected at $5,608,210, a decrease of $148,280 from the prior year. Of this amount, $3,831,049 supports general operations, $1,523,748 funds debt payments, and $253,413 supports library services. Revenue projections assume a 99 percent collection rate and exclude prior-year collections, penalties, and interest. Property values are certified by the Gray County Appraisal District, and the County Tax Assessor-Collector collects and distributes the taxes.

	Allocation	Rate/$100
Library	$ 253,413	0.030000
Debt Service	$ 1,523,748	0.180387
General Fund	$ 3,831,049	0.453534
	$ 5,608,210	**0.663921**

For FY 2026–2027, current-year property tax collections are projected at $5,608,210, a decrease of $148,280 from the prior year. This amount excludes prior-year collections, penalties, and interest. Of the projected revenue, $3,831,049 will support General Fund operations, $1,523,748 will fund debt service, and $253,413 will support library services. Debt service revenue is $161,274 lower than the prior year, while library revenue is $7,865 higher. The debt service tax rate reflects scheduled principal and interest payments, offset by other available revenues.

Property tax revenue projections assume a 99 percent collection rate based on historical trends, with allowances for unpaid taxes and valuation adjustments resulting from protests and litigation.

The Gray County Appraisal District determines and certifies property values used in developing the City's budget and tax rate. The County Tax Assessor collects property taxes and distributes the revenue to the appropriate taxing entities. The following table compares current-year property valuations with those of the previous nine years.

City of Pampa
Comparison of Assessed Valuation and Property Tax Collections
From 2017-2018 thru 2026-2027

Tax Year	Certified Taxable Value	% Change	Funds Available	Tax Rate
2017-18	$ 635,074,061	1.1%	$ 4,169,709	0.677000
2018-19	$ 642,313,230	1.1%	$ 4,201,155	0.677000
2019-20	$ 655,214,932	2.0%	$ 4,623,552	0.730000
2020-21	$ 664,350,416	1.4%	$ 4,801,260	0.730000
2021-22	$ 677,596,493	2.0%	$ 4,733,413	0.730000
2022-23	$ 687,546,179	1.5%	$ 4,824,287	0.730000
2023-24	$ 740,416,284	7.7%	$ 5,318,728	0.760000
2024-25	$ 823,110,996	11.2%	$ 5,656,485	0.733451
2025-26	$ 875,275,090	6.3%	$ 5,775,009	0.703304
2026-27	$ 901,612,010	3.0%	$ 5,629,380	0.663921

The City of Pampa's property tax is one part of the total property tax bill paid by residents. Other taxing entities include the school district, county, water districts, and community college districts. As shown in the following chart, Pampa Independent School District accounts for approximately 47.4 percent of the total tax bill, followed by the City at 26.4 percent and the County at 23.9 percent. The remaining portion is attributed to other taxing entities.

2026-2027		
	Adopted Tax Rate	% of Total Tax Rate
City of Pampa	0.663921	26.4%
Gray County	0.602478	23.9%
Water	0.008163	0.3%
Pampa ISD	1.192200	47.4%
Clarendon College	0.050000	2.0%

Revenues

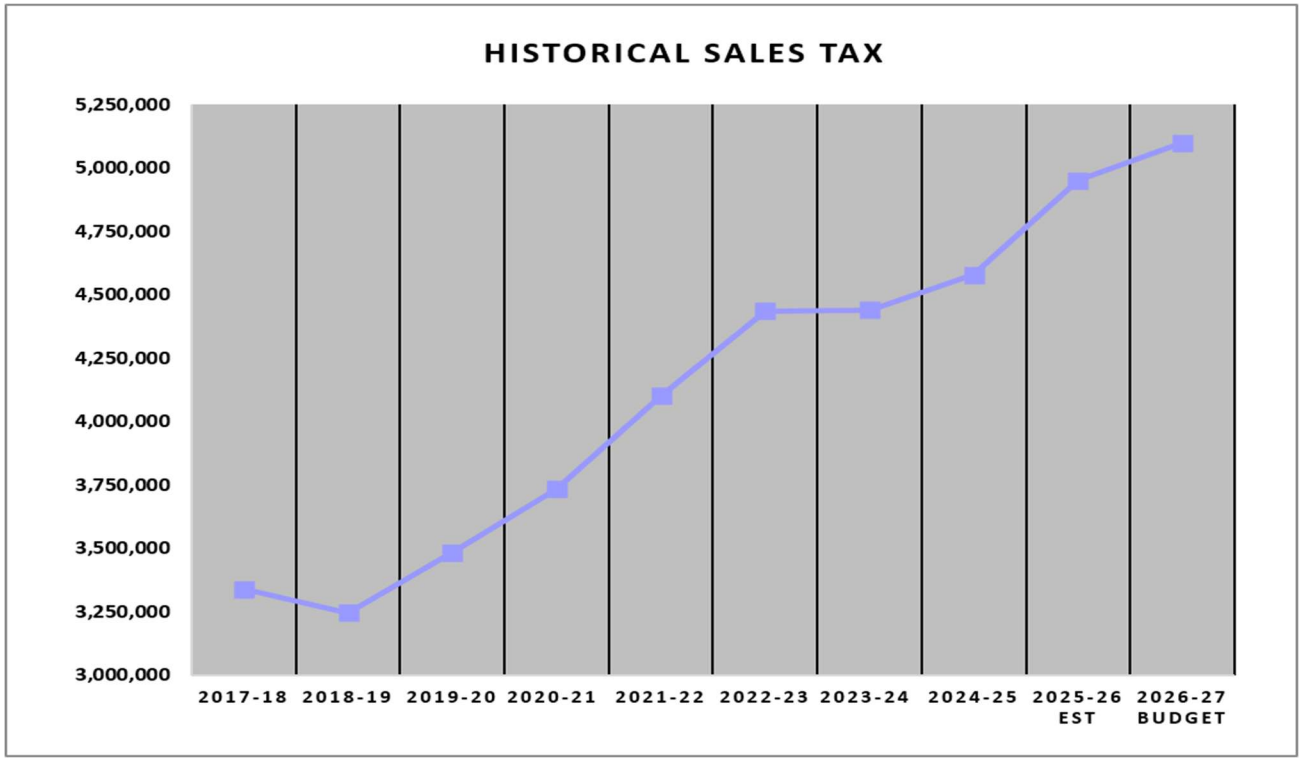
Sales Tax: **$5,098,500**

For FY 2026–2027, sales tax revenue is budgeted at $5,098,500, approximately $5.1 million. This represents an increase over estimated FY 2025–2026 collections. Projections are based on historical collections, recent trends, and anticipated local economic activity.

The total sales tax rate in Pampa is 8.25 percent. Of this amount, 6.25 percent goes to the State of Texas, 1.5 percent supports the City's General Fund, and 0.5 percent goes to the Pampa Economic Development Corporation. Sales tax is the General Fund's second-largest revenue source and helps support essential City services.

Sales tax collections fluctuate with consumer purchases, business spending, and economic conditions. Although collections have generally increased over the past several years, growth varies from year to year. The City also receives revenue from mixed beverage taxes and payments in lieu of taxes from outside funds.

The following chart illustrates historical City sales tax collections, estimated FY 2025–2026 revenue, and the adopted FY 2026–2027 budget. The overall trend shows long-term growth, with projections reflecting recent collection patterns and anticipated economic activity.



Franchise Fees: **$ 1,215,000**

Franchise fees are budgeted at $1,215,000 for FY 2026–2027 and provide an important source of General Fund revenue. These fees are paid primarily by utility and telecommunications providers for the use of public property and municipal rights-of-way. Depending on the service, fees are based on provider revenues or applicable customer-based rates.

The City continues to monitor franchise fee collections as changes in state law and consumer preferences affect revenue. Reduced cable television subscriptions and increased use of streaming services have contributed to declining collections from some providers. Budget projections reflect these trends and historical revenue performance.

Hotel/Motel Tax: M.K. Brown Auditorium **$350,000**

Hotel occupancy tax revenue is budgeted at $350,000 for FY 2026–2027 in the M.K. Brown Auditorium Fund. The City collects a 7 percent hotel occupancy tax on qualifying overnight stays in Pampa, in addition to the State's 6 percent tax, for a combined rate of 13 percent. Local hotels are currently experiencing full occupancy due to construction activity within the county and surrounding cities, highlighting the impact of development on lodging demand. Future collections will depend in part on the duration of construction projects and continued demand for overnight accommodations.

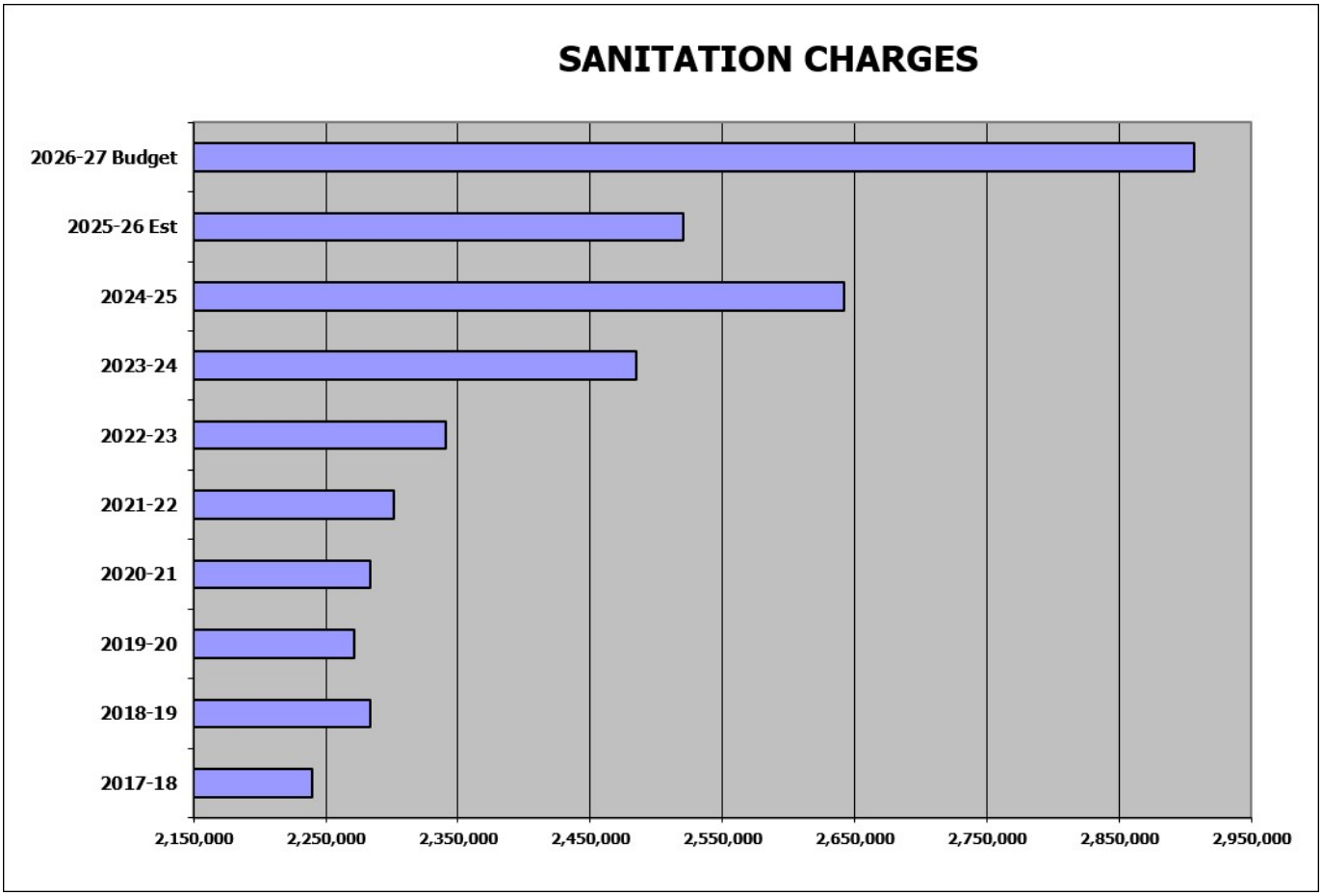
Hotel occupancy tax revenue is restricted to eligible uses that promote tourism and the convention and hotel industry, including qualifying facilities, visitor information, arts programs, and historic preservation activities. These funds cannot support general City operations. The City does not use property or sales tax revenue to support its hotel occupancy tax-funded departments.

Charges for Services and Fees

Sanitation and Dumpster Replacement Charges: **$3,227,612**

General Fund

The city operates its own solid waste collection and disposal utility, including a municipal landfill. All residential properties in the city are charged for the collection of refuse and recycling thru the monthly utility billing department. Charges for collection for Solid Waste Services are projected to total over $2.9 million for FY 2026-27, which the chart below shows. An increase in sanitation rates of 10% was adopted for the current fiscal year 2026-27, which is used to maintain the long-term goals for self-supported fund. The Dumpster Replacement fee is also charged thru the utility department, and it is restricted each month for operating expenses directly related to the Sanitation Collection department.



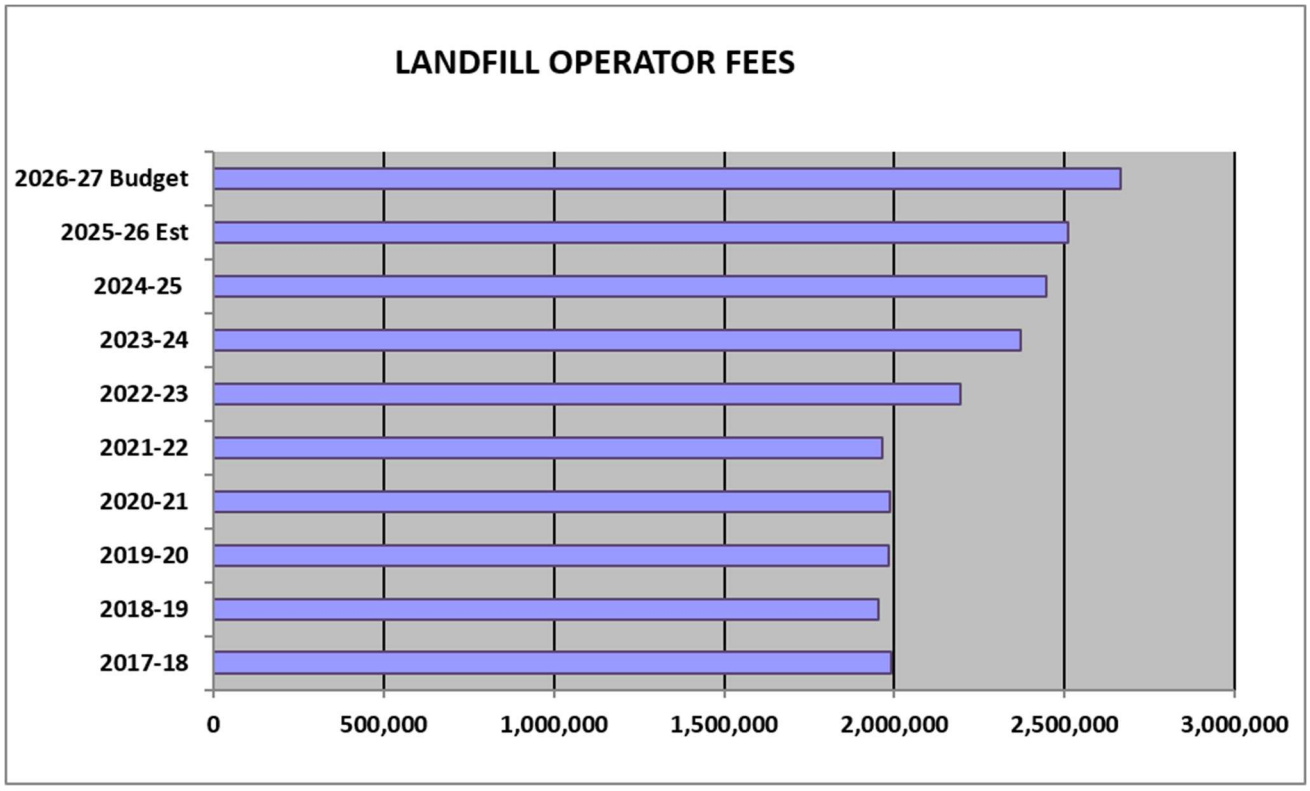
Operation Community Pride Fee: **$ 238,960**

General Fund

Community Pride fees are associated with the Operation Community Pride Program that is available to citizens within the city who have active utility services. The City of Pampa operates an Operation Community Pride bulky waste collection for residential dwellings on City Water Service and within the city limits. The city will collect and dispose of bulky waste from residential dwellings which is placed at the curb in front of the residence adjacent to the public street. No pickup will be made if any vehicle is parked in the street obstructing the debris. Pickup is scheduled approximately every 4 weeks. Items are to be placed at the curbside no earlier (or later) than the weekend just before the scheduled Monday of collection. This schedule is subject to change due to demand, but items must be at the curb/roadside by 7 a.m. to ensure pick up. We strive to pick up within 5 working days. To learn more about the Operation Community Pride Program, please visit pampaocp.org.

Landfill Operator Fees- Solid Waste Management **$ 2,662,883**

The City of Pampa operates its own solid waste landfill and recycling center. The revenue for this fund is 99 percent received thru the Landfill Operator Fees. These fees are charged to the City of Pampa and surrounding cities that utilize the landfill. Commercial customers such as roofing contractors and private refuse haulers also use our landfill and are charged based on the current year tonnage rate. The tonnage rate is $50.50 per ton for solid waste disposals. The escalation in revenue is due to periodic increases made necessary by the costs of opening and closing cells in the landfill. We completed an engineering study during the 2022-23 year in preparations of a new cell construction that will begin in the current year. Each cell lasts approximately five to seven years. The chart below illustrates the prior year revenues along with the current budgeted revenues for the landfill operator fees.



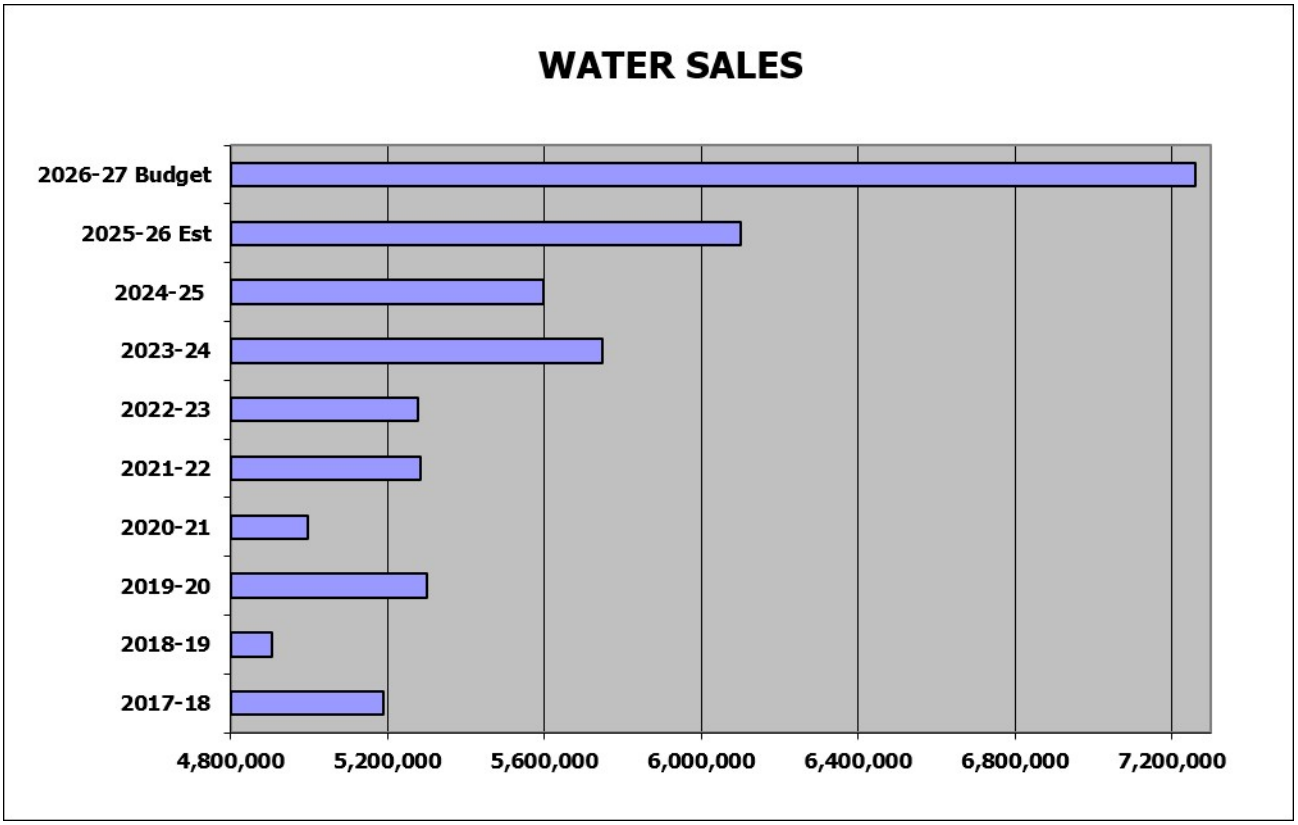
Water and Sewer Utility Sales **$ 11,156,750**

Water and sewer utility sales are budgeted at $11,156,750 for FY 2026–2027. These revenues support water and wastewater services, including operating expenses, treatment costs, maintenance, and capital improvements. Additional revenue is collected through penalties and related fees.

Revenues

Utility rates are reviewed annually and adjusted as needed to address rising costs and maintain reliable service. Staff monitors revenues and expenditures monthly to ensure sufficient funding is available for operations and infrastructure needs. A residential utility bill includes water, sewer, sanitation, and other applicable fees and charges.

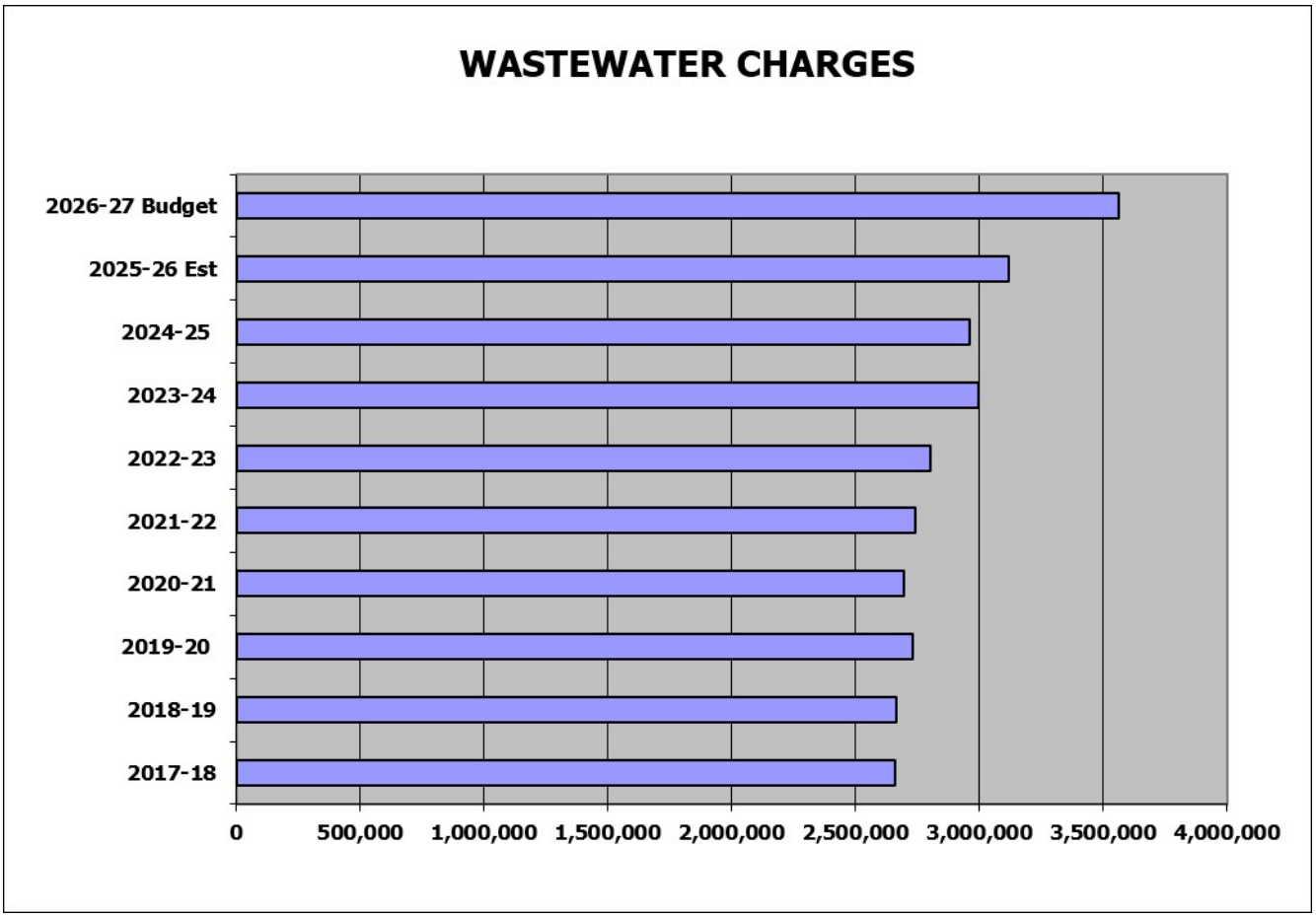
The following chart compares historical water sales with estimated FY 2025–2026 collections and the adopted FY 2026–2027 budget. Budgeted water revenue reflects an increase over recent years. Actual collections depend on customer usage, weather conditions, and applicable rates.



Wastewater revenue supports the operation, maintenance, and improvement of the City's wastewater system. Collections are generally more stable than water sales, although they fluctuate with billed water consumption and applicable rates. Wastewater-related charges include sewer service, HHW, and the sewer surcharge, which helps fund wastewater treatment plant improvements.

Revenues

The following chart compares historical wastewater revenue with estimated FY 2025–2026 collections and the adopted FY 2026–2027 budget. Budgeted revenue reflects continued growth to support wastewater services and infrastructure needs.



Other Charges of Service **$5,358,497**

General Fund, MK Brown, Library, Leased Properties, Aquatic Center, and Hidden Hills

Charges for service within the general fund are associated with Animal Control Services, Municipal Court fees, Parks and Recreation fees, Copier usage, building and land rentals, service rentals, and various service agreements. The city holds different service agreements with Gray County and other businesses, including a joint dispatch operation and fire protection. The General Fund charges external departmental funds an administrative fee based on an analysis of administrative duties that are required by general fund employees.

Other Revenues

Licenses and Permits: **$144,100**

General Fund

License and permit revenues are projected to increase $22,800 or 19% for FY 2026-27. These payments are for building permit related fees, health permits, and other licenses and permits required by the city. These permits and licenses are handled directly with our Code Enforcement department.

Fines and Forfeitures **$ 305,000**

General and Library Fund

City fines and forfeitures for the general fund are administered thru the City's Municipal Court and Animal Control Services departments and are driven by Police, Code, and Animal Control officers. Municipal Court fines generate most of this revenue and are projected to remain the same as the prior year. These revenues are forecasted based on historical trends and current trends that our community is seeing. Our Library fund receives around $3,000 in fines from book and video rentals.

Interest- **$ 328,600**

General, Special Revenue, Debt Service, Enterprise, and M.K. Brown Permanent Funds

Interest earnings are budgeted at $328,600 for FY 2026–2027 across the General, Special Revenue, Debt Service, Enterprise, and M.K. Brown Permanent Funds. Funds not needed for immediate expenditures are invested in interest-bearing accounts, local government investment pools, and Treasury and agency securities.

Interest revenue varies with market rates and the amount of funds available for investment. The City manages its investments in accordance with its investment policy and the Texas Public Funds Investment Act, emphasizing safety, liquidity, and a reasonable return.

Intergovernmental- **$ 204,050**

General Fund & Federal Grant Fund

Revenue received from other governmental entities are projected to come in at $204,050. This revenue is tied directly with a portion of the Pampa ISD School Resource Officer agreement. The city maintains

an annual agreement with Pampa ISD to provide 2 School Resource Officers to be housed at the high school and junior high.

Donations- **$ 66,800**

General Fund, M.K. Brown Fund, and Library Fund

Donations budgeted for the 2026-27 year are directly related to the city's Celebration of Lights and Park programs. These donations can be made directly during the year or thru our utility department by donating $1 each month.

"The Celebration of Lights was a staple of many childhood memories growing up in Pampa. The original Celebration of Lights was 100% done by volunteers and donations. Like many things the volunteers slowly faded as the original founders got older and it slowly came to an end in what we can best figure around 2005. In 2015 the City Parks and Rec department started slowly decorating with some small Christmas decorations throughout the city up until about 2017 when it was decided to try and revitalize the old Celebration of Lights Christmas lights display at Recreation Park. The parks donation fund was used to kick off the original purchase of some displays and with some help of citizens and local businesses the show was brought back to life in November 2017. This will be year 6 of the return of the show. The vison and goal of the Celebration of Lights is to continue to grow to become THE Christmas Lights display in the Texas Panhandle. The show has pulled people from all over the Texas Panhandle annually and continues to grow. The display is 100% funded by donations, the majority being dropped off as people exit the park. The other can come in the form of the $1 donation added to the water bill. The last couple of years we have dipped into that donation fund as we felt the need with COVID to really amp up the show. Ideally the show grows on the donations made at the park. There are a few private donors that make special events happen. The Reindeer are brought in and sponsored by Rhoades Ranch and the Nativity story has been annually sponsored by Briarwood Church."

-Assistant City Manager, Dustin Miller

The MK Brown and Library Fund receives donations from the Willingham Foundation and Gray Pampa-Amarillo Area Foundation to be used for direct expenses related to improvements, computers, books, etc. The city is very grateful for these and many other donations that are received throughout the year.

Miscellaneous Revenues **$1,720,746**

All Funds

These types of revenues vary each year, but the budgeted miscellaneous revenue is primarily related to the transfers to and from funds, equipment rental charges, and charges for fuel. The chart below illustrates the budgeted transfers for FY 2026-27. The Vehicle Replacement department is an internal department that charges user departments for the repair and maintenance of the city's fleet vehicles,

and this charge is allocated to the equipment rental revenue account. Departments are also charged for fuel for their vehicles.

TRANSFERS MATRIX, OPERATING FUNDS

Transfer from	TRANSFER TO								
FUND	GENERAL	M.K. BROWN AUDITORIUM	LOVETT LIBRARY	WATER & WWATER	AQUATIC CENTER	SOLID WASTE	HIDDEN HILLS G.C.	CAPITAL PROJECTS	TOTAL
GENERAL									$ -
M. K. BROWN									$ -
M. K. BROWN TRUST		$ 7,000							$ 7,000
WATER & WWATER					$ 230,438		$ 292,472		$ 522,910
LEASED PROPERTIES									$ -
ARPA									$ -
SOLID WASTE									$ -
Capital	$ 600,000		$ 9,684		$ 30,000				$ 639,684
									$ -
TOTAL IN:	$ 600,000	$ 7,000	$ 9,684	$ -	$ 260,438	$ -	$ 292,472	$ -	$ 1,169,594

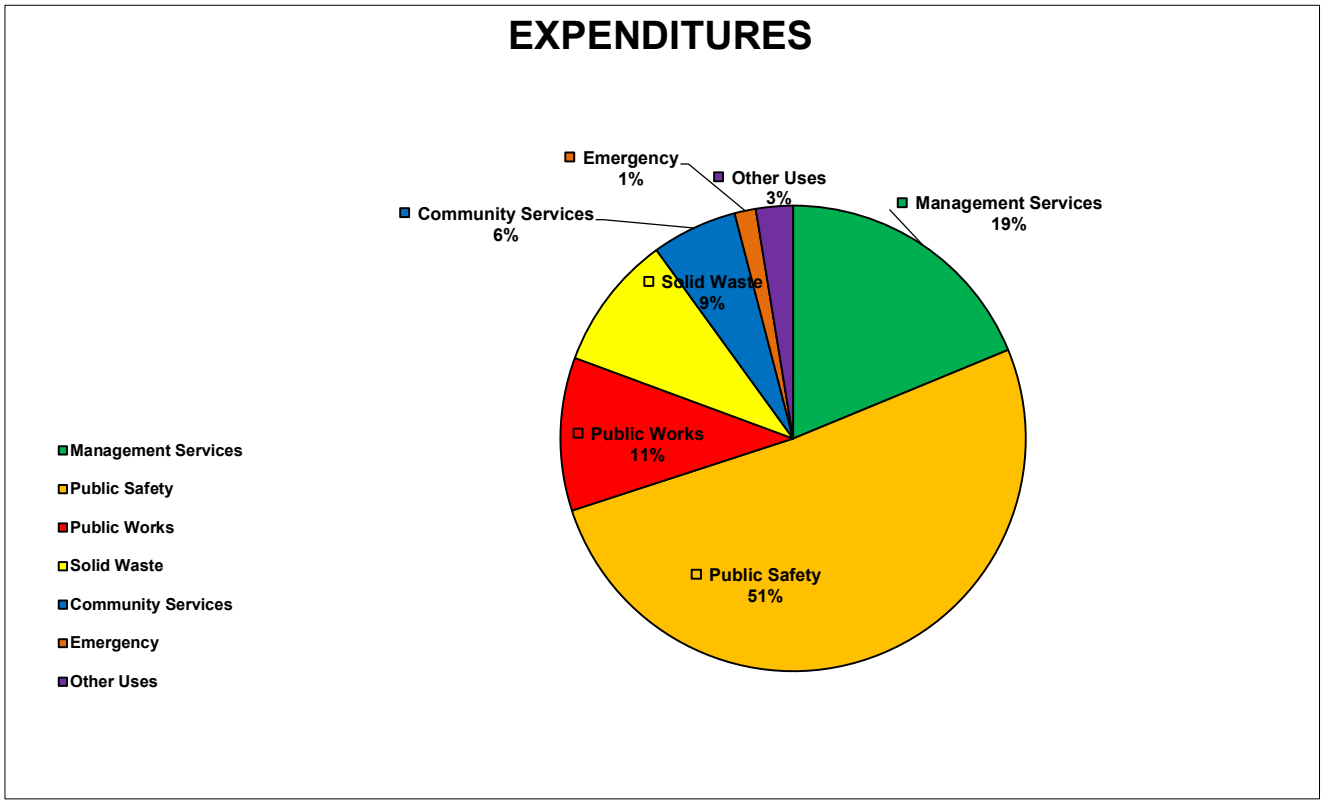
CITY OF PAMPA
2026-27 REVENUE BY FUND TYPE

	ACTUAL 2024-25	AMENDED BUDGET 2025-26	ADOPTED 2026-27	% INCREASE 2026-27
GOVERNMENTAL FUND TYPES				
GENERAL FUND				
Revenue category:				
Taxes	9,932,366	10,450,692	10,547,501	0.93%
Charges for services	5,192,216	6,934,399	7,883,814	13.69%
Fines, forfeitures and penalties	257,308	302,000	302,000	0.00%
Interest	189,658	140,000	190,000	35.71%
Intergovernmental	853,830	704,050	204,050	-71.02%
Donations	209,885	76,803	66,800	-13.02%
Licenses and permits	92,407	121,300	144,100	18.80%
Miscellaneous	1,431,282	268,184	826,500	208.18%
Other financing sources	506,425	0	0	0.00%
TOTAL GENERAL FUND	18,665,377	18,997,428	20,164,765	6.14%
SPECIAL REVENUE FUNDS				
Animal Control Improvements	0	0	0	0.00%
Special Projects-Police	0	500	750	0.00%
Public Safety Grants	0	88,500	0	25000.00%
Leased Properties	33,422	33,405	33,905	0.00%
M.K. Brown Auditorium	381,950	390,790	407,500	4.28%
Lovett Memorial Library	466,092	459,768	287,697	-37.43%
Coronavirus Relief	0	0	0	100.00%
TOTAL SPECIAL REVENUE	881,464	972,963	729,852	-24.99%
DEBT SERVICE FUND	1,546,724	1,741,022	1,583,748	-9.03%
CAPITAL PROJECTS FUND	4,274,066	80,000	0	0.00%
TOTAL GOVERNMENTAL FUND	**25,367,631**	**21,791,413**	**22,478,365**	3.15%
PROPRIETARY FUND TYPES				
ENTERPRISE FUNDS				
Water and Wastewater	9,248,930	10,163,561	11,204,750	10.24%
Aquatic Center	530,582	507,510	549,138	8.20%
Solid Waste Management	2,532,342	2,578,363	2,733,883	6.03%
Golf	1,045,159	849,336	838,472	-1.28%
TOTAL ENTERPRISE	13,357,013	14,098,770	15,326,243	8.71%
INTERNAL SERVICE FUNDS				
Dental benefits	114,299	118,000	118,000	0.00%
TOTAL INTERNAL SERVICE	114,299	118,000	118,000	0.00%
TOTAL PROPRIETARY FUND	**13,471,312**	**14,216,770**	**15,444,243**	8.63%
FIDUCIARY FUND TYPE				
M.K. Brown Non-expendable trust	13,670	7,000	12,100	72.86%
TOTAL FIDUCIARY FUND	**13,670**	**7,000**	**12,100**	0.00%
TOTAL REVENUES	**38,852,613**	**36,015,183**	**37,934,708**	**5.33%**

City of Pampa
2026-27 Budget Expenditure Summary
By Department

DEPARTMENT	Actual 2023-24	Actual 2024-25	Percent Change	Budget 2025-26	Budget 2026-27	Percent Change
MAYOR & COMMISSION	350,766	464,926	32.55%	461,166	907,832	96.86%
ADMINISTRATIVE SERV	583,981	660,658	13.13%	748,152	821,070	9.75%
FINANCIAL SERVICES	938,968	931,028	-0.85%	1,019,460	1,029,246	0.96%
MUNICIPAL COURT	242,329	245,851	1.45%	253,874	255,132	0.50%
ARMORY	17,138	40,695	0.00%	24,668	23,668	-4.05%
POLICE SERVICES	4,689,380	4,334,227	-7.57%	4,455,558	4,753,664	6.69%
EMERGENCY MEDICAL SER	150,000	50,000	100.00%	0	100,000	0.00%
FIRE PREVENTION	184,395	164,803	-10.63%	190,703	187,196	-1.84%
PLANNING & ENG/PW	287,180	451,217	57.12%	483,713	589,122	21.79%
STREETS & TRAFFIC CON	1,251,393	1,509,876	20.66%	1,429,837	1,568,897	9.73%
PARKS DEPARTMENT	677,004	722,399	6.71%	767,184	773,490	0.82%
RECREATION DEPARTMENT	245,027	234,287	-4.38%	240,541	205,878	-14.41%
BUILDINGS & GROUNDS	284,228	521,624	83.52%	310,630	418,224	34.64%
COMMUNITY SERVICES	696,807	794,889	14.08%	174,427	184,931	6.02%
FIRE SUPPRESSION	3,017,100	3,125,788	3.60%	3,545,892	3,369,795	-4.97%
CODE ENFORCEMENT	678,479	668,160	-1.52%	531,276	555,355	4.53%
ANIMAL CONTROL	632,003	671,395	6.23%	723,205	732,832	1.33%
DISPATCHING SERVICES	743,353	856,995	15.29%	902,254	918,896	1.84%
EMERGENCY MANAGEMENT	178,478	167,243	-6.30%	180,964	194,753	7.62%
INFORMATION TECHNOLOG	340,558	365,250	7.25%	393,928	401,230	1.85%
CENTRAL GARAGE	5,191	311,000	5891.54%	732,248	94,200	-87.14%
SOLID WASTE COLLECTN	1,782,187	1,848,926	3.74%	1,778,622	1,872,629	5.29%
ANIMAL CONTROL IMPROV.	0	0	0.00%	0	0	0.00%
POLICE SERVICES-SPEC	1,330	0	-100.00%	0	0	0.00%
MK BROWN CIVIC CENTER	377,709	832,478	120.40%	377,683	399,089	5.67%
LOVETT MEM LIBRARY	450,694	458,256	1.68%	459,768	483,967	5.26%
PUBLIC SAFETY GRANTS	28,330	0	-100.00%	25,000	0	25000.00%
CORONAVIRUS RELIEF FUND	0	0	0.00%	0	0	0.00%
LEASED PROPERTIES	53,082	42,172	-20.55%	32,655	33,155	1.53%
UTILITY ACCT/COLLECTN	1,519,757	1,110,159	-26.95%	1,528,928	1,423,664	-6.88%
WATER PRODUCTION/TREA	3,542,103	3,756,933	6.07%	5,022,945	5,046,829	0.48%
WATER DISTRIBUTION	2,315,251	2,900,964	25.30%	2,304,498	1,937,124	-15.94%
WASTEWATER COLLECTION	3,342,690	2,182,857	-34.70%	1,521,743	1,632,496	7.28%
WASTEWATER TREATMENT	1,199,959	1,392,417	16.04%	1,297,474	1,366,544	5.32%
AQUATIC CENTER	627,647	510,943	-18.59%	507,510	549,138	8.20%
LANDFILL COMPOSTING	168,010	192,990	14.87%	204,141	192,519	-5.69%
SOLID WASTE LANDFILL	2,376,969	2,278,340	-4.15%	2,292,176	2,647,948	15.52%
GOLF COURSE	714,910	1,001,313	40.06%	849,336	838,472	-1.28%
DENTAL BENEFITS	78,073	93,500	19.76%	88,500	98,000	10.73%
M.K. BROWN-NON EXP TRUST	11,720	6,000	-48.81%	7,000	7,000	0.00%
CAPITAL PROJECTS	448,542	3,424,280	663.43%	2,916,045	819,333	-71.90%
DEBT SERVICE	1,211,128	1,525,039	25.92%	1,500,076	1,537,768	2.51%
TOTAL	36,443,850	40,849,878	12.09%	40,283,780	38,971,086	-3.26%

General Fund-Expenditure by Divisions



General Fund

General Fund-Budget Summary

Available Funds		2026-2027 Budget
Beginning of year		
Unassigned Fund Balance	$	3,837,789
Proposed Use of Restricted Cash	$	-
Proposed Use of Replacement Funds	$	150,000
Available beginning of year	$	3,987,789
Revenue other than transfers in	$	19,564,765
Transfers in and Other Funding Source	$	600,000
Total Revenues	$	20,164,765
Making Available	$	24,152,554
Expenditures:		
Proposed budget-operating	$	19,808,040
Dumpsters/sideloaders	$	150,000
Vehicle Replacement		
Other Restricted Funds		
Other Financing Sources		
Transfers out		
Total Expenditures	$	19,958,040
Revenues over (under) expenditures	$	206,725
change in fund balance	$	356,725
Est'd Available Funds at End of Year	$	4,194,514
		21.44%
Adjusted unassigned fund balance	$	4,194,514

General Fund 2026-27 Budgeted Revenues

REVENUES	REVENUE DESCRIPTION	2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
00-32001	CURRENT TAXES	3,757,260	3,855,898	3,831,049
00-32002	DELINQUENT TAXES	114,010	110,000	110,000
00-32003	PENALTY & INTEREST	105,096	80,000	80,000
00-32012	GAS UTILITY TAX	307,009	330,000	320,000
00-32013	ELECTRIC UTILITY TAX	810,672	850,000	850,000
00-32014	TELEPHONE UTILITY TAX	24,226	30,000	30,000
00-32015	TV CABLE UTILITY TAX	15,492	20,000	15,000
00-32016	ENTERPRISE UTILITY TAX	197,445	200,794	187,952
00-32018	LOCAL SALES TAX	4,579,293	4,950,000	5,098,500
00-32019	MIXED BEVERAGE TAX	21,863	24,000	25,000
00-33111	OTHER FINANCING SOURCE	506,425	-	-
00-32072	SALE OF MATERIALS & EQUIP	-	-	-
00-32073	MISCELLANEOUS	24,785	40,000	40,000
00-32077	INSURANCE & DAMAGE CLAIMS	110,947	19,349	-
00-32100	CASH SHORT OR LONG	(12)	-	-
00-32306	CHARGES FOR FUEL USAGE	16,417	15,000	16,500
00-32350	EQUIPMENT RENTAL	174,843	170,000	170,000
00-33215	EXPENSE REIMBURSEMENT	24,983	23,835	-
00-33300	TRANSFERS FROM OTHER FUND	1,079,319	-	600,000
00-32020	CONTRACT LICENSE & ZONING F	2,165	2,500	5,000
00-32021	MECHANICAL PERMITS	3,925	6,000	6,000
00-32023	ALCOHOLIC BEVERAGE PERMIT	1,360	2,500	2,500
00-32024	HEALTH PERMITS	19,917	15,000	18,000
00-32025	OTHER BUSINESS LICENSES	1,450	-	2,000
00-32027	BUILDING PERMITS	36,015	60,000	75,000
00-32028	PLUMBING PERMITS	18,894	25,000	25,000
00-32029	ELECTRIC PERMITS	8,531	10,000	10,000
00-32101	COMMUNITY EVENT FEE	150	300	600
00-32030	PISD-SRO COST SHARING CONTR	166,636	179,050	179,050
00-32039	OTHER GRANTS	326,222	250,000	-
00-32052	EMERGENCY MGMT. REIMBURSE	25,000	25,000	25,000
00-32055	STATE OF TEXAS GRANTS	335,971	250,000	-
00-32078	INTEREST INCOME-INVESTMENT	39,353	40,000	40,000
00-32097	INT. INCOME-NOW & IMMA	150,305	100,000	150,000
00-32031	COURT FINES	256,408	300,000	300,000
00-32032	POUND FEES	900	2,000	2,000
00-33203	DONATIONS-FIRE DEPARTMENT	140,350	13,728	-
00-33204	DONATIONS-POLICE SP OP	1,192	1,275	-
00-33206	DONATIONS-SPECIAL PROJECT	6,755	-	-
00-33207	DONATIONS-PARKS	16,643	16,800	16,800

00-33209	DONATIONS-HOLIDAY DECOR.	44,944	45,000	50,000
00-32022	ADMINISTRATIVE FEES	1,521,220	3,347,032	3,824,875
00-32033	COURT TECHNOLOGY FEE	7,425	8,000	8,000
00-32034	COURT COSTS & ARREST FEES	23,980	25,000	25,000
00-32036	COURT SECURITY	9,055	10,000	10,000
00-32037	TIME PMT. EFFICIENCY FEE	7,830	10,000	10,000
00-32041	RENTALS FROM BUILDINGS	23,400	29,067	29,067
00-32042	RENTALS FROM LAND	275	300	300
00-32046	RECREATION PARK FEES	10,478	14,000	14,000
00-32050	MOWING & LIEN PAYMENTS	10,956	20,000	15,000
00-32053	RABIES SHOT FEES	4,958	5,000	5,000
00-32054	MICROCHIPPING CHARGES	4,611	4,000	5,000
00-32057	CODE TECHNOLOGY FEE	-	-	18,000
00-32064	FIRE PROTECTION	120,000	125,000	125,000
00-32066	COURT COLLECTIONS FEE	22,112	25,000	25,000
00-32067	DUMPSTER REPLACEMENT FEE	292,089	290,000	321,298
00-32068	SANITATION CHARGES	2,642,104	2,520,000	2,906,314
00-32071	OPERATION COMM PRIDE FEE	230,109	232,000	238,960
00-32074	ARMORY RENTALS	32,000	40,000	50,000
00-32075	RECREATIONAL PROGRAMMING	29,910	30,000	30,000
00-32076	PLATING & FILING FEES	-	2,000	-
00-32086	DISPATCH SERVICES	189,000	189,000	214,000
00-32088	CONCESSIONAIRE REC PARK	10,704	9,000	9,000
		18,665,375	18,997,428	20,164,765

General Fund Revenue Comparison

	ACTUAL 2024-25	AMENDED BUDGET 2025-26	BUDGET 2026-27
TAXES			
PROPERTY TAXES	3,976,366	4,045,898	4,021,049
LOCAL SALES TAX	4,579,293	4,950,000	5,098,500
MIXED BEVERAGE TAX	21,863	24,000	25,000
WATER & WASTEWATER UTILITY	197,445	200,794	187,952
GAS UTILITY FRANCHISE FEE	307,009	330,000	320,000
ELECTRIC UTILITY FRANCHISE FEE	810,672	850,000	850,000
TELEPHONE UTILITY FRANCHISE FEE	24,226	30,000	30,000
TV CABLE UTILITY FRANCHISE	15,492	20,000	15,000
TOTAL	$9,932,366	$10,450,692	$10,547,501
LICENSE AND PERMITS			
ALCOHOLIC BEVERAGE PERMITS	1,360	2,500	2,500
HEALTH PERMITS	19,917	15,000	18,000
OTHER BUSINESS LICENSES	1,450	0	2,000
CONTRACTOR LICENSE/ZONING FEES	2,165	2,500	5,000
BUILDING PERMITS	36,015	60,000	75,000
PLUMBING PERMITS	18,894	25,000	25,000
ELECTRIC PERMITS	8,531	10,000	10,000
MECHANICAL PERMITS	3,925	6,000	6,000
COMMUNITY EVENT FEE	150	300	600
TOTAL	$92,407	$121,300	$144,100
INTERGOVERNMENTAL			
PISD COST SHARING CONTRACT	166,636	179,050	179,050
EMERGENCY MGMT REIMBURSEMENT	25,000	25,000	25,000
STATE OF TEXAS GRANTS	335,971	250,000	0
OTHER GRANTS	326,222	250,000	0
TOTAL	$853,830	$704,050	$204,050
CHARGES FOR SERVICE			
COURT TECHNOLOGY FEE	7,425	8,000	8,000
COURT COSTS & ARREST FEES	23,980	25,000	25,000
DUMPSTER REPLACEMENT FEE	292,089	290,000	321,298
RENTALS OF BUILDINGS	23,400	29,067	29,067
RENTALS FROM LAND	275	300	300
FIRE PROTECTION	120,000	125,000	125,000
ARMORY RENTALS	32,000	40,000	50,000
RECREATIONAL PROGRAMMING	29,910	30,000	30,000
SANITATION CHARGES	2,642,104	2,520,000	2,906,314
ADMINISTRATIVE SERVICE FEES	1,521,220	3,347,032	3,824,875
MOWING & LIEN PAYMENTS	10,956	20,000	15,000
OTHER	488,857	500,000	548,960
TOTAL	$5,192,216	$6,934,399	$7,883,814
FINES AND FORFEITURES			
POUND FEES	900	2,000	2,000
COURT FINES	256,408	300,000	300,000
TOTAL	$257,308	$302,000	$302,000
MISCELLANEOUS			
SALE OF PROPERTY	0	0	
OTHER FINANCING SOURCE	506,425	0	0
DONATIONS	209,885	76,803	66,800
SALE OF MATERIALS AND EQUIP.	0	0	0
INTEREST INCOME	189,658	140,000	190,000
TRANSFERS	1,079,319	0	600,000
OTHER	351,963	268,184	226,500
TOTAL	$2,337,250	$484,987	$1,083,300
GRAND TOTAL	$18,665,376	$18,997,428	$20,164,765

General Fund Reconciliation FY 2026-27

General Fund Adopted Budget		
Revenues	**$**	**20,164,765**
Expenditures	**$**	**19,958,040**
Excess of revenues over (under) expenditures	**$**	**206,725**
Reconciling items		
Vehicle Replacement Funds	**$**	**-**
Dumpster replacement funding	**$**	**150,000**
Net reconciled - Change in Fund Balance	**$**	**356,725**

01-GENERAL FUND SUMMARY

	2024-25 BUDGET	AMENDED 2025-26 BUDGET	ADOPTED 2026-27 BUDGET
REVENUE SUMMARY			
ALL REVENUE	18,665,376	18,997,428	20,164,765
TOTAL REVENUES	$ 18,665,376	$ 18,997,428	$ 20,164,765
EXPENDITURE SUMMARY			
01 MAYOR & COMMISSION	569,487	447,387	907,832
02 ADMINISTRATIVE SERVICES	691,866	748,152	821,070
03 FINANCIAL SERVICES	961,413	1,025,460	1,029,246
05 MUNICIPAL COURT	244,817	253,874	255,132
07 ARMORY	27,066	24,668	23,668
08 POLICE SERVICES	4,473,637	4,497,796	4,753,664
09 EMERGENCY MEDICAL SERVICES	50,000	-	100,000
10 FIRE PREVENTION	155,715	205,703	187,196
11 PLANNING & ENGINEERING	393,620	484,865	589,122
12 STREETS& TRAFFIC CONTROL	1,396,030	1,517,790	1,568,897
13 PARKS DEPARTMENT	650,732	767,876	773,490
14 RECREATION DEPARTMENT	265,499	273,813	205,878
15 BUILDINGS & GROUNDS	469,975	349,291	418,224
16 COMMUNITY SERVICES	565,077	326,927	184,931
17 FIRE SERVICES	3,117,864	3,544,858	3,369,795
18 CODE ENFORCEMENT	628,870	780,013	555,355
19 ANIMAL CONTROL	700,151	721,143	732,832
20 DISPATCH	805,087	902,254	918,896
26 EMERGENCY SERVICES	189,947	183,400	194,753
41 INFORMATION TECHNOLOGY	371,063	395,659	401,230
45 CENTRAL GARAGE	436,829	711,338	94,200
48 SOLID WASTE COLLECTION	1,633,787	1,801,524	1,872,629
TOTAL EXPENDITURES	$ 18,798,530	$ 19,963,791	$ 19,958,040
REVENUES OVER(UNDER) EXPENDITURES	$ (133,154)	$ (966,363)	$ 206,725

General Fund Approved Capital for 2026-27

Funded Capital-General

There have been numerous capital requests funded in the FY 2026-27 budget. these projects are from vehicle replacement and operating funds.

Below is a list of approved capital requests by department.

Fund-Dept	Department	Project	Amount
01-08	Police	Radios for Patrol Cars	19,200
01-08	Police	Upfitting Patrol Vehicles x4	75,000
01-18	Code Enforcement	Permitting Software	16,900
01-48	Solid Waste Coll.	Commercial Pressure Washer	6,500
01-08	Police	Handheld Citation Writers	17,500
			135,100

MISSION STATEMENT:

Our mission is to identify, procure, implement and support the highest values and services for the City of Pampa, its citizens and employees. We are committed to being responsible stewards of the resources entrusted to us by the Citizens of Pampa. We are committed to providing quality services, facilities, a clean city and always doing what is right for the betterment of the City of Pampa.

Mayor- Mike Borger

Ward 1- Paul Searl

Ward 2- Wendi Horst

Ward 3- Jimmy Keough

Ward 4- Jimmy Reed



Pampa was incorporated on February 17, 1912, and currently has a population of approximately 17,994 persons.

The City of Pampa is a "Home Rule" city operating under the City Charter adopted on November 2, 1927. The governing body is known as the City Commission operating with a Commission/Manager form of government. The City Commission hires a City Manager to execute policy. The Commission is elected at large from four wards with ward residency requirements. The Mayor is elected at large and can live in any area within the city limits.

The City Commission meets in regular meeting session at 4:00 p.m. on the second and fourth Monday of each month.

GOALS AND OBJECTIVES

- Provide a catalyst for the involvement of residents, businesses and organizations in the development and maintenance of a well-integrated community.
- Deliver critical public services in an efficient, professional and timely manner.
- Preserve community physical and aesthetic assets.
- Ensure the resale of tax foreclosure property and clean-up where feasible.
- Provide for the efficient and equitable allocation of community fiscal resources.
- Ensure the selection, training, motivation and retention of qualified men and women as City employees.
- Identify and anticipate concerns, problems and opportunities, and take action to address them.
- Provide an advocacy role to achieve changes and greater coordination in the policies of the state and federal governments.
- Seek to consistently and consciously establish fees, taxes and related policies which allocate the true cost of resource use and public services.
- Cultivate a healthy business climate within the community through encouragement of business expansion, retention and development.
- Develop a five-year capital improvement plan for the city. These will set forth the direction the city will take in maintaining and improving the infrastructure, equipment and financial planning for the city.

CITY OF PAMPA
2026-27

01 -GENERAL FUND
01 MAYOR & COMMISSION
DEPARTMENT EXPENDITURES

		2024-25 ACTUAL	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
01-41040	FEE BASIS SALARIES	1,180.00	1,200.00	1,200.00
01-41075	MEDICARE TAX EXPENSE	17.11	17.00	17.00
01-41080	SOCIAL SECURITY TAX EXPENSE	73.16	74.00	74.00
01-41096	MEMBERSHIP AIRMED	0.00	350.00	350.00
01-41098	CONTINGENCY FOR SAL/WAGES	0.00	25,000.00	25,000.00
01-41099	RETIREE BENEFITS	4,583.20	10,000.00	10,000.00
TOTAL PERSONNEL SERVICES		5,853.47	36,641.00	36,641.00
CONTRACTUAL SERVICES				
01-42020	POSTAGE AND FREIGHT	0.00	2.00	0.00
01-42030	ADVERTISING	3,663.00	2,500.00	3,600.00
01-42040	DUES & SUBSCRIPTIONS	7,462.70	7,715.00	7,800.00
01-42125	BUSINESS EXPENSE	1,069.86	1,414.00	1,000.00
01-42130	PROFESSIONAL DEVELOPMENT	10,226.98	12,606.00	12,000.00
01-42470	PERSONNEL SERVICES	456.67	13,216.00	500.00
01-42500	FILING & RECORDING	13,404.00	0.00	0.00
01-42535	SOCIAL SERVICES SUPPORT	6,000.00	6,000.00	6,000.00
01-42540	LEGAL SERVICES	42,160.02	53,880.00	63,000.00
01-42570	MISC. CONTRACT LABOR	0.00	570.00	2,500.00
01-42605		190,000.00	60,000.00	600,000.00
TOTAL CONTRACTUAL SERVICES		274,443.23	157,903.00	696,400.00
SUPPLIES, MATERIAL & MNT				
01-43020	OPERATING EXPENSE	-336.24	400.00	400.00
01-43100	ELECTION SUPPLIES	24,319.34	0.00	15,000.00
01-43145	COMPUTER SOFTWARE	10,306.97	177.00	0.00
01-43210	MINOR TOOLS AND APPARATUS	517.86	1,000.00	1,500.00
TOTAL SUPPLIES, MATERIAL & MNT		34,807.93	1,577.00	16,900.00
OTHER CHARGES				
01-44035	UNEMPLOYMENT COMPENSATION	25,251.92	15,000.00	20,000.00
01-44040	INSURANCE & BONDS	24,739.12	32,949.00	37,891.00
01-44200	TRANSFERS TO OTHER FUNDS	204,391.00	194,317.00	0.00
01-44700	BUDGET RESTRICTIONS	0.00	9,000.00	100,000.00
TOTAL OTHER CHARGES		254,382.04	251,266.00	157,891.00
TOTAL 01 MAYOR & COMMISSION		569,486.67	447,387.00	907,832.00

MISSION STATEMENT:

The mission of Administrative Services involves the implementation of policies established by the City Commission in a fair, consistent and effective manner. Our mission provides faith-based management leadership which emphasizes the desire and ability to be a positive organization which accomplishes stated goals. The dedication and enthusiasm of the City staff supports our commitment to doing what is right for the betterment of the City of Pampa.

The City Manager is the Chief Administrative Officer of the City. It is his duty, under the City Charter, to execute policies as established by the City Commission. He is also responsible for the overall coordination of the City's governmental activities and for the efficient operation of the City of Pampa.

The Assistant City Manager acts as a link between the City Manager, city staff and the community, ensuring smooth and effective municipal operations. This is done by providing leadership and support to city staff and fostering a collaborative and productive work environment while also overseeing special projects, including infrastructure improvements and community development initiatives.

The City Secretary provides legal and proper notice of all official meetings of the City Commission, notice of ordinances, and elections. She also provides maintenance and custodianship of the minutes of all City Commission meetings. Other duties include file maintenance of official city documents and records; preparation and maintenance of City Commission minutes, ordinances, and resolutions; conducts City elections; certifies applications and issues permits and licenses as prescribed by city ordinances; countersigns checks, official documents and licenses.

The Administrative Assistant provides clerical services for the Administration staff. Other duties include serving as back-up to the City Secretary.

The City Attorney provides the City Commission and staff legal guidance and assistance, drafts ordinances and resolutions, and represents the City in the event of litigation.

GOALS AND OBJECTIVES

- Constantly attempt to improve public knowledge of the operations and objectives of City government and be responsive to public input.
- Maintain the highest sense of ethical conduct in developing and implementing policies.
- Respond and handle public concerns in a timely, fair and consistent manner.
- Seek and identify problem areas and develop corrective measures to enhance the quality of life in Pampa.
- Operate City government in an efficient and effective manner.
- Maintain a political environment which emphasizes open, positive and respectful relationships between the professional staff, City Commission and Pampa citizens.
- Lead by example, with a work ethic which promotes trust, confidence and a commitment to excellence.
- Foster a productive work environment whereby employees are encouraged to conceive and develop ideas for the betterment of all.
- Provide for efficient and effective records management and to provide for the care and preservation of records of permanent value.
- Record the minutes of the City Commission meetings to provide continuity of government for the City as the legal record of legislative action.
- Preserve the rights of every qualified citizen to cast his/her ballot for every proposition and candidate of the City.
- Ensure that citizens have full and complete information regarding the affairs of their government.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	3	4	4
Department Total	3	4	4

CITY OF PAMPA
2026-27

01 -GENERAL FUND
02 ADMINISTRATIVE SERV
DEPARTMENT EXPENDITURES

		2024-25 ACTUAL	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
02-41010	SALARIES AND WAGES	451,018.65	483,332.00	533,299.00
02-41020	LONGEVITY PAY	2,116.00	2,260.00	2,392.00
02-41030	OVERTIME PAY	0.00	0.00	0.00
02-41055	CAR ALLOWANCE	17,700.06	18,000.00	18,000.00
02-41060	INCENTIVE PAY	1,458.40	1,500.00	1,500.00
02-41066	CELL PHONE ALLOWANCE	2,730.00	2,520.00	2,520.00
02-41070	TEXAS MUNICIPAL RETIREMENT	100,141.35	106,801.00	117,342.00
02-41075	MEDICARE TAX EXPENSE	6,842.10	7,360.00	7,937.00
02-41080	SOCIAL SECURITY TAX EXPENSE	27,192.36	31,472.00	33,937.00
02-41085	LTD, AD&D, & LIFE INSURANCE	1,317.85	1,793.00	1,931.00
02-41086	WORKERS COMPENSATION	602.29	1,103.00	1,213.00
02-41090	HEALTH INSURANCE	30,989.37	45,714.00	48,960.00
02-41096	MEMBERSHIP AIRMED	490.00	280.00	280.00
02-41097	DENTAL INSURANCE	576.00	576.00	576.00
TOTAL PERSONNEL SERVICES		643,174.43	702,711.00	769,887.00
CONTRACTUAL SERVICES				
02-42010	COMMUNICATIONS	3,871.02	4,098.00	4,403.00
02-42020	POSTAGE AND FREIGHT	289.66	464.00	500.00
02-42040	DUES & SUBSCRIPTIONS	2,170.22	2,560.00	2,530.00
02-42085	RENTAL-OFFICE EQUIP.	0.00	4,096.00	5,300.00
02-42125	BUSINESS EXPENSE	2,326.49	2,159.00	2,100.00
02-42130	PROFESSIONAL DEVELOPMENT	23,089.93	19,003.00	23,000.00
02-42155	EMPLOYEE TRAINING EXPENSE	3,680.16	1,506.00	900.00
02-42430	PRINTING EXPENSE	2,570.00	1,590.00	2,540.00
02-42470	PERSONNEL SERVICES	621.63	610.00	600.00
02-42500	FILING & RECORDING	109.00	100.00	100.00
TOTAL CONTRACTUAL SERVICES		38,728.11	36,186.00	41,973.00
SUPPLIES, MATERIAL & MNT				
02-43010	OFFICE EXPENSE	818.76	1,500.00	1,500.00
02-43020	OPERATING EXPENSE	1,457.93	1,600.00	3,000.00
02-43090	EDUCATIONAL	230.00	62.00	200.00
02-43145	COMPUTER SOFTWARE	912.98	1,340.00	1,310.00
02-43210	MINOR TOOLS AND APPARATUS	2,064.50	3,650.00	2,000.00
02-43275	MNT-COMPUTER EQUIPMENT	1,066.26	1,103.00	1,200.00
TOTAL SUPPLIES, MATERIAL & MNT		6,550.43	9,255.00	9,210.00
OTHER CHARGES				
02-44051	LEASE PRINCIPAL-EQUIPMENT	2,932.62	0.00	0.00
02-44052	LEASE INTEREST-EQUIPMENT	480.30	0.00	0.00
TOTAL OTHER CHARGES		3,412.92	0.00	0.00
TOTAL 02 ADMINISTRATIVE SERV		691,865.89	748,152.00	821,070.00

MISSION STATEMENT:

The Finance Department provides quality financial services to other City departments, the City Manager, City Commission, and the citizens of Pampa. The department ensures that all fiscal matters related to the City of Pampa are properly accounted for by providing reliable financial information and support.

The Finance Director coordinates and oversees all aspects of the City's financial management. Oversight of all financial planning and accounting for the City are managed by the Finance Department. The department aids other internal departments in the areas of payroll services, purchasing, accounts payables, accounts receivables, human resources, and financial reporting. The City of Pampa is audited annually by an external company and is responsible for full preparation of all City funds and assists auditors with the preparation of the Comprehensive Annual Financial Report.

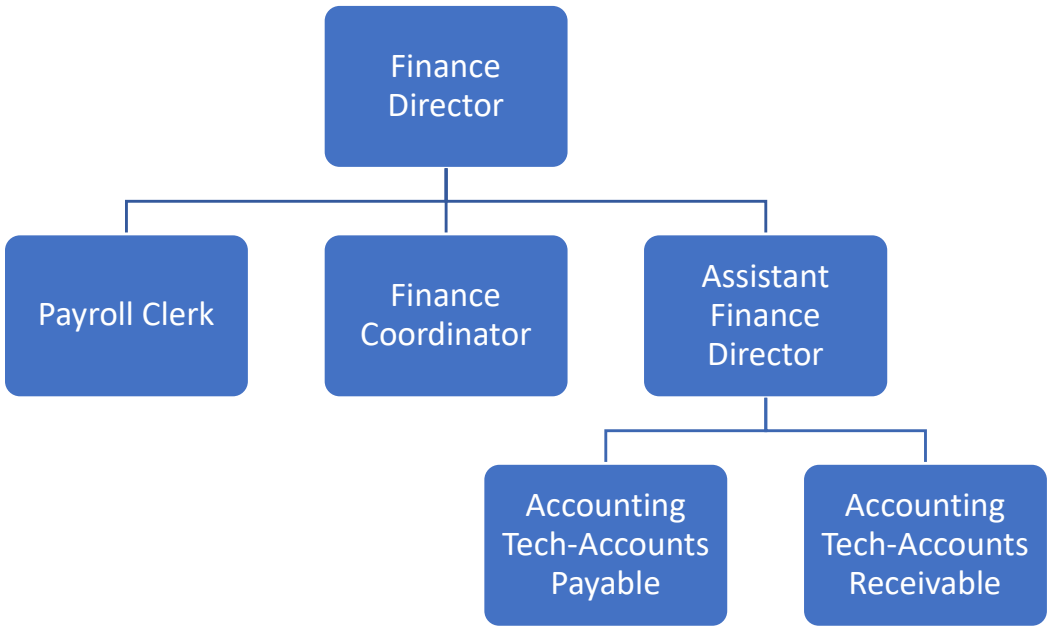
The Finance Director handles the short- and long-term investments for City funds, cash management services, bond issuance, and works with the City Manager to prepare the Annual Fiscal Year Budget. In addition to those duties within Financial Services, the Director oversees the Information Technology Department, Utility Accounting and Collection Office, Payroll, Personnel, Municipal Court, and limited internal audit functions.

The Finance staff handles receipts and actual expenditures of all funds. Accounting personnel include the Assistant Finance Director, Staff Accountant, HR/Payroll Coordinator, Accounts Payable Clerk, and Accounts Receivable Clerk. The Assistant Finance Director serves in conjunction with the Director of Finance on all phases of the City's annual budget and financial management and directly supervises the Staff Accountant, Accounts Payable, Accounts Receivable and HR/Payroll. The Accounts Payable Clerk is responsible for the payment of invoices. The Accounts Receivable Clerk is responsible for the receipt of revenues, the ordering and disbursement of office supplies, and the billing and collection of accounts receivables.

GOALS AND OBJECTIVES

- Manage the financial resources of the City, consistent with financial policies and budget principles established by governmental accounting and finance principles and statutes.
- To provide timely and transparent budget and financial reports to City departments to help internal departmental goals.
- To ensure Budgetary and Legal Compliance with the City's adopted budget
- Maintain accurate and efficient recording of all disbursements, receipts, and journal entry transactions.
- To ensure adherence to the City of Pampa Investment Policy.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	6	6	6
Department Total	6	6	6



CITY OF PAMPA
2026-27

01 -GENERAL FUND
03 FINANCIAL SERVICES
DEPARTMENT EXPENDITURES

		2024-25 ACTUAL	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
03-41010	SALARIES AND WAGES	419,751.09	423,065.00	424,660.00
03-41020	LONGEVITY PAY	1,976.00	1,828.00	1,900.00
03-41030	OVERTIME PAY	0.00	0.00	0.00
03-41050	PART TIME & TEMPORARY PAY	0.00	3,036.00	0.00
03-41055	CAR ALLOWANCE	6,000.02	6,000.00	6,000.00
03-41060	INCENTIVE PAY	0.00	0.00	0.00
03-41066	CELL PHONE ALLOWANCE	1,755.00	1,620.00	1,620.00
03-41070	TEXAS MUNICIPAL RETIREMENT	90,443.12	94,895.00	91,352.00
03-41075	MEDICARE TAX EXPENSE	5,844.82	6,540.00	6,401.00
03-41080	SOCIAL SECURITY TAX EXPENSE	24,991.83	27,963.00	27,369.00
03-41085	LTD, AD&D, & LIFE INSURANCE	1,546.02	1,697.00	1,706.00
03-41086	WORKERS COMPENSATION	787.03	1,461.00	1,607.00
03-41090	HEALTH INSURANCE	61,106.08	68,571.00	73,440.00
03-41096	MEMBERSHIP AIRMED	350.00	420.00	420.00
03-41097	DENTAL INSURANCE	864.00	864.00	864.00
TOTAL PERSONNEL SERVICES		615,415.01	637,960.00	637,339.00
CONTRACTUAL SERVICES				
03-42010	COMMUNICATIONS	3,944.86	3,948.00	4,142.00
03-42020	POSTAGE AND FREIGHT	1,661.07	1,700.00	1,700.00
03-42030	ADVERTISING	0.00	0.00	0.00
03-42040	DUES & SUBSCRIPTIONS	1,726.50	1,800.00	1,800.00
03-42085	RENTAL-OFFICE EQUIP.	0.00	4,315.00	6,700.00
03-42125	BUSINESS EXPENSE	49.00	212.00	200.00
03-42130	PROFESSIONAL DEVELOPMENT	2,984.45	5,900.00	5,800.00
03-42155	EMPLOYEE TRAINING EXPENSE	6,288.90	4,000.00	3,600.00
03-42165	TAX SERVICE EXPENSE	142,179.16	148,000.00	148,000.00
03-42430	PRINTING EXPENSE	518.23	1,177.00	600.00
03-42470	PERSONNEL SERVICES	15,970.30	16,000.00	20,000.00
03-42480	AUDITING SERVICES	148,500.00	165,000.00	180,000.00
03-42585	DRUG TESTING	5,400.00	5,000.00	6,000.00
TOTAL CONTRACTUAL SERVICES		329,222.47	357,052.00	378,542.00
SUPPLIES, MATERIAL & MNT				
03-43010	OFFICE EXPENSE	3,413.63	2,488.00	3,500.00
03-43020	OPERATING EXPENSE	1,970.55	2,200.00	2,000.00
03-43145	COMPUTER SOFTWARE	289.82	305.00	305.00
03-43210	MINOR TOOLS AND APPARATUS	4,379.12	4,600.00	4,200.00
03-43275	MNT-COMPUTER EQUIPMENT	3,198.76	3,360.00	3,360.00
TOTAL SUPPLIES, MATERIAL & MNT		13,251.88	12,953.00	13,365.00
OTHER CHARGES				
03-44051	LEASE PRINCIPAL-EQUIPMENT	2,984.90	0.00	0.00
03-44052	LEASE INTEREST-EQUIPMENT	488.86	0.00	0.00
03-44060	CLAIMS, JUDGEMENTS & DAMAGE	0.00	16,053.00	0.00
03-44500	INTEREST & FISCAL CHARGES	50.00	1,442.00	0.00
TOTAL OTHER CHARGES		3,523.76	17,495.00	0.00
TOTAL 03 FINANCIAL SERVICES		961,413.12	1,025,460.00	1,029,246.00

MISSION STATEMENT:

The City of Pampa Municipal Court ensures to impartially administer justice in a fair and efficient manner so that trust and accountability are exemplified to the public we serve.

The jurisdiction of Municipal Court is provided in Chapters 29 and 30 of the Texas Government Code. Municipal Courts have original and exclusive jurisdiction over criminal violations of certain municipal ordinances, orders or resolutions that do not exceed $2,000 in some instances and $500 in others. Municipal courts also have concurrent jurisdiction with the Justice Courts in certain Class C misdemeanor criminal cases. The court also handles cases involving violation of city ordinances, which may have fines up to $2,000 for certain offenses.

GOALS AND OBJECTIVES

- Maintain accurate court records and to that end, ensure that judge and clerk are educated to changes in the laws by attending all required schools and other trainings that may be needed.
- Provide quality service that ensures that persons are treated with courtesy, dignity and respect.
- Maintain contract with OMNI and PERDUE BRANDON FIELDER COLLINS & MOTT LLP to improve collections of fines and fees.
- Maintain the independence of the judiciary while strengthening relations with the public, the bar, and other branches of the government.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	2	2	2
Department Total	2	2	2



CITY OF PAMPA
2026-27

01 -GENERAL FUND
05 MUNICIPAL COURT

DEPARTMENT EXPENDITURES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
05-41010	SALARIES AND WAGES	143,100.13	142,689.00	142,689.00
05-41020	LONGEVITY PAY	2,156.00	2,204.00	2,248.00
05-41060	INCENTIVE PAY	1,799.98	1,800.00	1,800.00
05-41066	CELL PHONE ALLOWANCE	585.00	540.00	540.00
05-41070	TEXAS MUNICIPAL RETIREMENT	31,824.49	30,978.00	28,516.00
05-41075	MEDICARE TAX EXPENSE	2,039.08	2,135.00	2,191.00
05-41080	SOCIAL SECURITY TAX EXPENSE	8,719.27	9,128.00	9,370.00
05-41085	LTD, AD&D, & LIFE INSURANCE	495.12	550.00	495.00
05-41086	WORKERS COMPENSATION	282.95	477.00	525.00
05-41090	HEALTH INSURANCE	20,950.80	22,857.00	24,480.00
05-41096	MEMBERSHIP AIRMED	140.00	140.00	140.00
05-41097	DENTAL INSURANCE	288.00	288.00	288.00
TOTAL PERSONNEL SERVICES		212,380.82	213,786.00	213,282.00
CONTRACTUAL SERVICES				
05-42010	COMMUNICATIONS	2,242.01	2,311.00	2,400.00
05-42020	POSTAGE AND FREIGHT	1,743.35	2,000.00	2,400.00
05-42040	DUES & SUBSCRIPTIONS	0.00	300.00	300.00
05-42085	RENTAL-OFFICE EQUIP.	0.00	752.00	750.00
05-42130	PROFESSIONAL DEVELOPMENT	2,135.58	3,270.00	4,000.00
05-42170	COLLECTION EXPENSE	21,777.05	24,358.00	25,000.00
05-42430	PRINTING EXPENSE	2,220.59	2,230.00	2,200.00
TOTAL CONTRACTUAL SERVICES		30,118.58	35,221.00	37,050.00
SUPPLIES, MATERIAL & MNT				
05-43010	OFFICE EXPENSE	534.05	600.00	700.00
05-43020	OPERATING EXPENSE	150.00	200.00	150.00
05-43145	COMPUTER SOFTWARE	289.82	290.00	300.00
05-43210	MINOR TOOLS AND APPARATUS	310.96	2,500.00	3,000.00
05-43275	MNT-COMPUTER EQUIPMENT	533.13	635.00	650.00
TOTAL SUPPLIES, MATERIAL & MNT		1,817.96	4,225.00	4,800.00
OTHER CHARGES				
05-44051	LEASE PRINCIPAL-EQUIPMENT	428.95	0.00	0.00
05-44052	LEASE INTEREST-EQUIPMENT	70.25	642.00	0.00
TOTAL OTHER CHARGES		499.20	642.00	0.00
CAPITAL				
05-45052	LEASE ASSET-EQUIPMENT	0.00	0.00	0.00
TOTAL CAPITAL		0.00	0.00	0.00
TOTAL 05 MUNICIPAL COURT		244,816.56	253,874.00	255,132.00

MISSION STATEMENT:

The mission of the Armory is to provide the public with a gathering place for citizens to celebrate and share human and cultural experiences.

The Armory was updated in the 2022-23 year. The updates include freshly painted walls & ceiling, new HVAC system, new tables & chairs, Barn Door, elegant lighting, refinished floors and more. The Armory's updates provide an elegant and affordable location for the city.

The Armory has 7,500 square feet available for rental. The large open arena is 5,400 square feet and can accommodate approximately 360 guests with tables & chairs. A large classroom offers 1,300 square feet that can accommodate approximately 80 people and a smaller classroom offers 800 square feet that can accommodate 60 people.

Sufficient paved and lighted parking areas are provided for the convenience of those who use the facility.

GOALS AND OBJECTIVES

1. Maintain an adequate, well-trained staff to provide traditional services for conventions, meetings and banquets.
2. Provide good housekeeping standards and keep maintenance of the facility up to standards.
3. Work with the Parks, Recreation and Auditorium Advisory Board to obtain recommendations for changes as needed to meet the diverse needs of the community.
4. Work with the Chamber of Commerce, Retail Trade Organizations and Panhandle Tourism Marketing Council to increase tourism and conventions locally and throughout our region.
5. Apply for grants in hopes of obtaining funding to improve the quality of our facility by adding state-of-the-art equipment.

CITY OF PAMPA
2026-27

01 -GENERAL FUND
07 ARMORY

DEPARTMENT EXPENDITURES		2024-25 ACTUAL	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
07-41050	PART TIME & TEMPORARY PAY	5,258.86	5,980.00	5,980.00
07-41075	MEDICARE TAX EXPENSE	76.26	87.00	87.00
07-41080	SOCIAL SECURITY TAX EXPENSE	326.09	371.00	371.00
TOTAL PERSONNEL SERVICES		5,661.21	6,438.00	6,438.00
CONTRACTUAL SERVICES				
07-42010	COMMUNICATIONS	223.16	1,000.00	1,000.00
07-42050	ELECTRICITY	519.85	3,780.00	3,780.00
07-42060	GAS	5,593.08	7,000.00	7,000.00
07-42180	LAUNDRY SERVICE	1,271.40	2,000.00	2,000.00
07-42570	MISC CONTRACT LABOR	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES		7,607.49	13,780.00	13,780.00
SUPPLIES, MATERIAL & MNT				
07-43010	OFFICE EXPENSE	403.51	200.00	200.00
07-43020	OPERATING EXPENSE	145.67	480.00	100.00
07-43030	JANITOR SUPPLIES	1,926.88	1,750.00	1,750.00
07-43150	MEDICAL EXPENSES	0.00	100.00	100.00
07-43210	MINOR TOOLS AND APPARATUS	271.94	300.00	300.00
07-43220	MNT-BUILDINGS	2,949.74	1,000.00	1,000.00
07-43250	MNT-IMPROVEMENTS	8,100.00	0.00	0.00
07-43430	MNT-OTHER EQUIPMENT	0.00	620.00	1,000.00
TOTAL SUPPLIES, MATERIAL & MNT		13,797.74	4,450.00	4,450.00
TOTAL 07 ARMORY		27,066.44	24,668.00	24,668.00

GOALS AND OBJECTIVES

To protect and improve the quality of life in Pampa through:

- Community involvement and partnerships
- Enforcement of all laws courteously, but firmly
- Teamwork and cooperation with citizens, other criminal justice agencies, and each other
- Maintaining the highest degree of integrity
- Solve problems through cooperation, knowledge, technology and creative legal concepts
- Compliance with the Pampa Police Department's written directives and the City of Pampa's policy manual.
- Striving for the highest degree of customer/client service possible
- Making the most efficient and cost-effective use of available resources, fiscal and human
- Recruiting and selecting the best applicants for employment
- Identify, formulate and operate within specified plans for present and future needs.
- Develop and use a core group of instructors to provide training for department personnel
- Provide direction and supervision in a way that is fair, firm and consistent for all employees.

The following programs are presently in place within the City of Pampa, all with the focus of accomplishing the goals set forth above.

Community Involvement/Community Meetings

Citizens are encouraged to act as the "eyes and ears" of the police in their respective neighborhoods in detecting and identifying persons and situations with which the police would, as a matter of duty, be concerned with and a wide range of training programs.

In addition, community meetings are held to augment the citizen involvement and create a flow of information to the police department in terms of program effectiveness, increased program coverage and program improvements based upon actual performance.

SWAT Team

The Pampa PD has teamed with the Gray County Sheriff's Office to form a tactical response unit to better serve the citizens of Pampa and Gray County in any high risk, tactical incident. The team goes through a selection process and is currently training twice a month, every month in areas to include, but not limited to barricaded subjects, hostage situations, high risk warrant service, manhunts, active shooter, etc.

Motor Unit

The Pampa Police Department initiated the Motor Division to our department a few years ago. These two Officers are selected and sent to an intensive training school. They are primarily traffic Officers. They enforce traffic and work most, if not all, motor vehicle accidents while on duty. This division has been instrumental in reducing the traffic accidents in our community and making traffic flow safer for all.

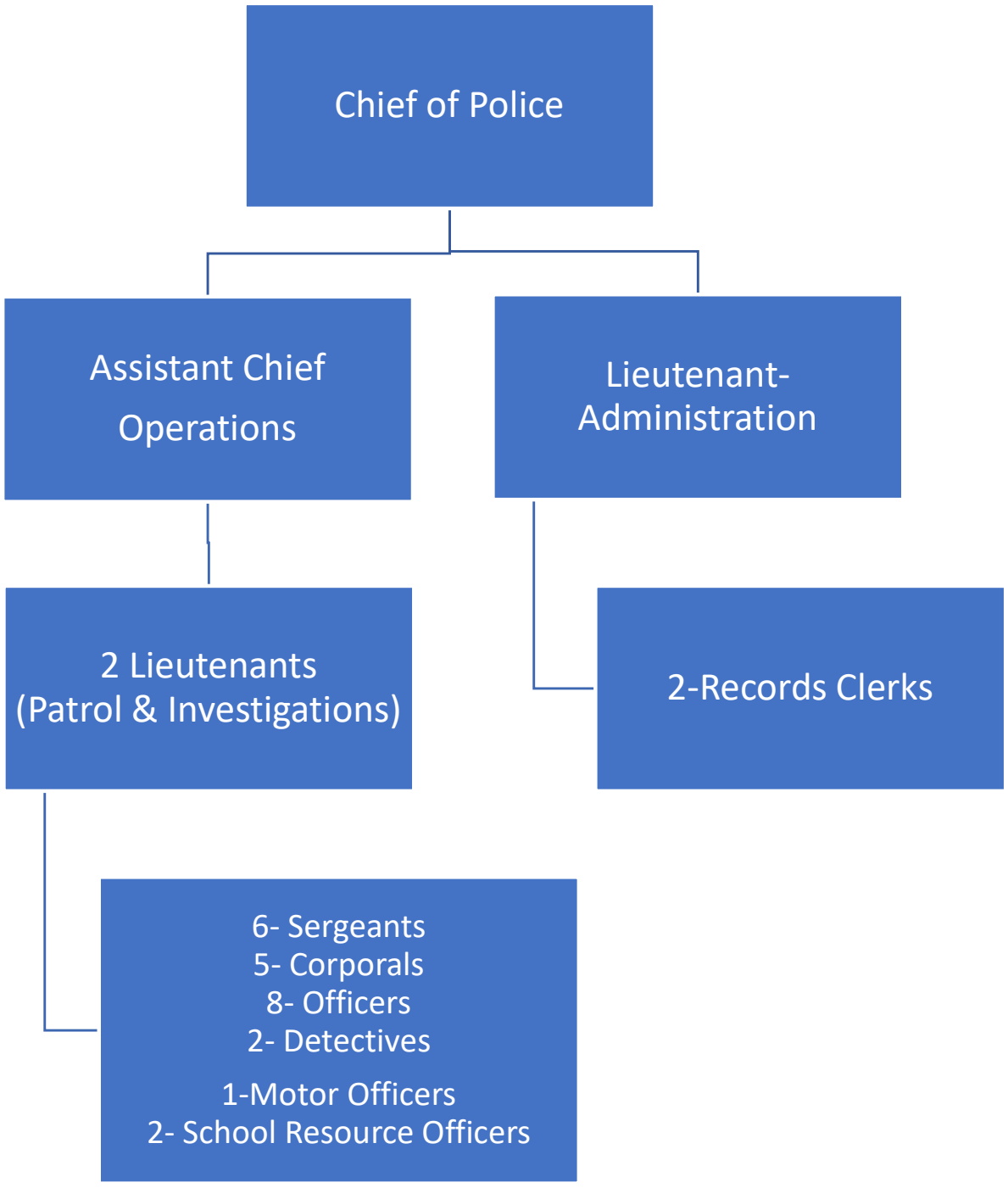
Crime Stoppers

Crime Stoppers is a statewide program utilized to obtain information regarding the commission of felony crimes. The Pampa Police Department has teamed up with Roberts County and Wheeler County to form the Top O Texas Crime Stoppers. Information is gathered from citizens who may have witnessed crimes or who possess some relevant information which could lead to the apprehension of the person(s) responsible for the commission of a crime. This information is then provided to the proper law enforcement agency for investigation. The Crime Stoppers program provides cash rewards for persons who provide useful information to law enforcement which results in the apprehension and indictment of criminals.

School Resource Officer

The School Resource Officer Program is a joint venture between the City and School System and funds officers to work at the Schools to provide a safe and secure environment for our children, youth and faculty. These officers are also liaisons for the City and School, providing a great link between these two entities.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	32	32	31
Department Total	32	32	31



CITY OF PAMPA
2026-27

01-GENERAL FUNDRAL FUND
08 POLICE SERVICES
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
08-41010	SALARIES AND WAGES	1,807,643.70	2,125,134.00	2,237,578.00
08-41020	LONGEVITY PAY	8,069.50	8,940.00	8,364.00
08-41030	OVERTIME PAY	174,275.45	133,585.00	140,000.00
08-41050	PART TIME & TEMPORARY PAY	30,646.97	40,221.00	0.00
08-41060	INCENTIVE PAY	65,974.18	73,201.00	77,401.00
08-41066	CELL PHONE ALLOWANCE	3,420.00	3,960.00	4,500.00
08-41070	TEXAS MUNICIPAL RETIREMENT	454,757.81	496,798.00	511,704.00
08-41075	MEDICARE TAX EXPENSE	29,612.93	34,237.00	37,295.00
08-41080	SOCIAL SECURITY TAX EXPENSE	126,621.41	146,395.00	159,467.00
08-41085	LTD, AD&D, & LIFE INSURANCE	6,646.08	8,382.00	8,612.00
08-41086	WORKERS COMPENSATION	45,015.53	85,192.00	93,711.00
08-41090	HEALTH INSURANCE	268,060.96	354,285.00	391,680.00
08-41096	MEMBERSHIP AIRMED	1,890.00	2,170.00	2,240.00
08-41097	DENTAL INSURANCE	4,608.00	4,464.00	4,608.00
TOTAL PERSONNEL SERVICES		3,027,242.52	3,516,964.00	3,677,160.00
CONTRACTUAL SERVICES				
08-42010	COMMUNICATIONS	25,749.83	25,061.00	25,000.00
08-42020	POSTAGE AND FREIGHT	885.93	1,000.00	1,000.00
08-42030	ADVERTISING	200.48	0.00	0.00
08-42040	DUES & SUBSCRIPTIONS	5,745.37	6,217.00	5,900.00
08-42050	ELECTRICITY	5,128.15	5,616.00	5,600.00
08-42060	GAS	6,054.93	7,725.00	7,725.00
08-42070	RENT OF LAND & STRUCTURE	8,000.00	12,000.00	12,000.00
08-42085	RENTAL-OFFICE EQUIP.	0.00	4,957.00	4,200.00
08-42125	BUSINESS EXPENSE	651.23	1,500.00	1,500.00
08-42130	PROFESSIONAL DEVELOPMENT	38,172.69	38,686.00	39,200.00
08-42155	EMPLOYEE TRAINING EXPENSE	6,933.04	5,000.00	5,000.00
08-42180	LAUNDRY SERVICE	6,713.35	10,807.00	10,000.00
08-42430	PRINTING EXPENSE	295.64	1,250.00	1,250.00
08-42470	PERSONNEL SERVICES	4,564.50	3,376.00	3,000.00
08-42530	UNCLASSIFIED PROFESSIONAL	75,000.00	75,000.00	75,000.00
08-42580	PHYSICAL EXAMINATIONS	930.00	875.00	875.00
TOTAL CONTRACTUAL SERVICES		185,025.14	199,070.00	197,250.00
SUPPLIES, MATERIAL & MNT				
08-43010	OFFICE EXPENSE	5,629.03	6,053.00	6,000.00
08-43020	OPERATING EXPENSE	1,634.39	1,750.00	2,000.00
08-43025	CRIME PREVENTION SUPPLIES	0.00	1,500.00	2,500.00
08-43030	JANITOR SUPPLIES	50.46	200.00	200.00
08-43040	CLOTHING & LINEN	31,961.49	28,354.00	25,000.00
08-43060	PHOTOGRAPHIC AND VIDEO	0.00	30.00	250.00
08-43145	COMPUTER SOFTWARE	4,038.93	832.00	775.00
08-43150	MEDICAL SUPPLIES	0.00	500.00	500.00
08-43190	RIFLE RANGE	13,275.40	14,395.00	15,000.00
08-43200	MOTOR FUEL AND LUBRICANTS	73,255.95	84,000.00	84,000.00
08-43210	MINOR TOOLS AND APPARATUS	41,996.00	47,775.00	50,250.00
08-43220	MNT-BUILDINGS	2,368.77	2,500.00	2,500.00
08-43250	MNT-IMPROVEMENTS	28.84	1,500.00	1,500.00
08-43275	MNT-COMPUTER EQUIPMENT	90,644.76	93,718.00	95,253.00
08-43280	MNT-AUTO EQUIPMENT	110,498.75	42,543.00	45,000.00
08-43340	MNT-COMMUNICATIONS EQUIP	1,061.45	0.00	1,000.00
08-43350	MNT-PRECISION INSTRUMENT	0.00	984.00	3,000.00
TOTAL SUPPLIES MATERIAL & MNT		376,444.22	326,634.00	334,728.00
OTHER CHARGES				
08-44040	INSURANCE & BONDS	29,984.36	26,322.00	30,173.00
08-44047	EXTERNAL VEHICLE LEASE	6,899.99	400,000.00	400,000.00
08-44051	LEASE PRINCIPAL-EQUIPMENT	2,699.17	0.00	96,853.00
08-44052	LEASE INTEREST-EQUIPMENT	442.07	0.00	0.00
08-44053	LEASE PRINCIPAL-VEHICLES	293,133.80	0.00	0.00
08-44054	LEASE INTEREST-VEHICLES	43,416.44	0.00	0.00
08-44060	CLAIMS, JUDGEMENTS AND DAMA	75,763.47	19,349.00	0.00
TOTAL OTHER CHARGES		452,339.30	445,671.00	527,026.00
CAPITAL				
08-45030	IMPROVEMENTS	0.00	0.00	0.00
08-45051	LEASE ASSET-VEHICLES	419,340.72	0.00	0.00
08-45052	LEASE ASSET-EQUIPMENT	0.00	0.00	0.00
08-45080	OTHER EQUIPMENT	13,245.00	9,457.00	17,500.00
TOTAL CAPITAL		432,585.72	9,457.00	17,500.00
TOTAL 08 POLICE SERVICES		4,473,636.90	4,497,796.00	4,753,664.00

Emergency Medical Service 01-09

MISSION STATEMENT:

The mission of the Ambulance Service is to be the premier provider of health and safety solutions.

Emergency Medical Services are provided to the City of Pampa and Gray Cou through Hemphill County EMS. Hemphill County EMS is an extension of the Hemp County Hospital District created for the purpose of providing professional and tim ambulance services to the citizens of Pampa and Gray County.

FUNDING

EMS is funded through user fees which are charged and collected by Hemphill C EMS as a part of their contract. The City of Pampa provided a maximum subs $100,000 through the General Fund as did Gray County in 2019-2020. We are cu funding $50,000 along with Gray County for their ambulance service.

CITY OF PAMPA
2026-27

01 -GENERAL FUND
09 EMERGENCY MEDICAL SER
DEPARTMENT EXPENDITURES

	2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
CONTRACTUAL SERVICES			
09-42440 AMBULANCE SERVICE	**50,000.00**	**0.00**	**100,000.00**
TOTAL CONTRACTUAL SERVICES	**50,000.00**	**0.00**	**100,000.00**
TOTAL 09 EMERGENCY MEDICAL SER	**50,000.00**	**0.00**	**100,000.00**

MISSION STATEMENT:

Fire Prevention is committed to the enhancement of the quality of life and making Pampa a safer place to live through the enforcement of Fire Prevention, Fire Safety Education and Fire/Arson Investigations.

The Fire Prevention Department is composed of the Fire Marshal.

The Fire Marshal's Office investigates all fires to find the cause and origin and conducts annual inspections of all commercial businesses to locate and correct fire hazards. The hospital and nursing homes are inspected twice a year. Home inspections are performed when requested by the homeowner. This office also assists surrounding communities with annual fire inspections for schools, jails, nursing homes and private residences. Also, the Fire Marshal is called upon to assist other communities and agencies in conducting fire origin and cause investigations when requested. The Fire Marshal also performs code inspections of high weeds, grass, trash and debris.

Fire safety/prevention programs are presented to any group requesting one. Throughout the year, safety and education programs are presented at schools, churches and various other organizations in our city as well as smaller surrounding communities. Suspected arson fires are investigated by the Fire Marshal's Office.

GOALS AND OBJECTIVES

- Deter arson in our City through the effective prosecution of violators of the law.
  - Make public aware that all suspicious fires will be thoroughly investigated.
  - Charges will be filed on person or persons suspected of committing the crime of arson.
  - Suspects will be punished according to the law.
- Enforce all local codes, ordinances and state laws relating to fire prevention and fire hazards.
  - Public awareness of fire safety through news media.
  - Public awareness of fire hazards through public education.
  - Eliminate fire hazards through fire inspections.

BUDGET HIGHLIGHTS

- Continue to purchase Fire Prevention materials that will target elementary aged school children and make them more aware of fire prevention measures.
- Continue updating Fire Prevention materials and distributing them to the general public.
- Continue providing annual training required by the State to maintain certification for Fire/Arson Investigator, Fire Inspector, Code Enforcement Officer, EMT, Firefighter and Peace Officer.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	1	1	1
Department Total	1	1	1

CITY OF PAMPA
2026-27

01 -GENERAL FUND
10 FIRE PREVENTION
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL	SERVICES			
10-41010	SALARIES AND WAGES	85,229.17	100,968.00	97,327.00
10-41020	LONGEVITY PAY	796.00	844.00	888.00
10-41030	OVERTIME PAY	0.00	0.00	0.00
10-41060	INCENTIVE PAY	4,800.12	4,380.00	4,380.00
10-41066	CELL PHONE ALLOWANCE	585.00	540.00	540.00
10-41070	TEXAS MUNICIPAL RETIREMENT	19,250.97	22,456.00	22,723.00
10-41075	MEDICARE TAX EXPENSE	1,302.24	1,548.00	1,566.00
10-41080	SOCIAL SECURITY TAX EXPENSE	5,568.22	6,617.00	6,696.00
10-41085	LTD, AD&D, & LIFE INSURANCE	321.60	379.00	379.00
10-41086	WORKERS COMPENSATION	365.46	482.00	656.00
10-41090	HEALTH INSURANCE	10,475.28	11,429.00	12,240.00
10-41096	MEMBERSHIP AIRMED	70.00	70.00	70.00
10-41097	DENTAL INSURANCE	144.00	144.00	144.00
TOTAL	PERSONNEL SERVICES	128,908.06	149,857.00	147,609.00
CONTRACTUAL SERVICES				
10-42010	COMMUNICATIONS	375.47	396.00	396.00
10-42020	POSTAGE AND FREIGHT	258.20	150.00	150.00
10-42130	PROFESSIONAL DEVELOPMENT	1,913.32	5,000.00	5,000.00
10-42155	EMPLOYEE TRAINING EXPENSE	0.00	1,665.00	0.00
10-42520	EMPLOYEE LICENSES	0.00	231.00	231.00
10-42570	MISC. CONTRACT LABOR	8,500.00	30,000.00	15,000.00
TOTAL	CONTRACTUAL SERVICES	11,046.99	37,442.00	20,777.00
SUPPLIES, MATERIAL & MNT				
10-43010	OFFICE EXPENSE	123.28	100.00	150.00
10-43020	OPERATING EXPENSE	141.98	200.00	150.00
10-43040	CLOTHING & LINEN	0.00	390.00	390.00
10-43090	EDUCATIONAL	890.60	2,500.00	2,500.00
10-43145	COMPUTER SOFTWARE	289.82	290.00	624.00
10-43200	MOTOR FUEL AND LUBRICANTS	1,180.34	1,735.00	1,785.00
10-43210	MINOR TOOLS AND APPARATUS	2,509.78	1,349.00	1,349.00
10-43280	MNT-AUTO EQUIPMENT	21.50	800.00	800.00
TOTAL	SUPPLIES, MATERIAL & MNT	5,157.30	7,364.00	7,748.00
OTHER CHARGES				
10-44040	INSURANCE & BONDS	127.65	154.00	176.00
10-44047	EXTERNAL VEHICLE LEASE	0.00	10,886.00	10,886.00
10-44053	LEASE PRINCIPAL-VEHICLES	9,422.54	0.00	0.00
10-44054	LEASE INTEREST-VEHICLES	1,052.74	0.00	0.00
10-44060	CLAIMS, JUDGEMENTS, AND DAM	0.00	0.00	0.00
TOTAL	OTHER CHARGES	10,602.93	11,040.00	11,062.00
CAPITAL				
10-45051	LEASE ASSET-VEHICLES	0.00	0.00	0.00
TOTAL	CAPITAL	0.00	0.00	0.00
TOTAL 10	FIRE PREVENTION	155,715.28	205,703.00	187,196.00

MISSION STATEMENT:

To be indispensable to the community and other divisions and departments at the City, the City of Pampa Engineering Department shall provide a high level of expertise for the planning, designing, administration, and oversight of all public works improvements and subdivision developments. It is our goal to provide these services in a professional, well-organized, and cost-effective manner, all the while keeping paramount the health, safety, and welfare of the public.

All the personnel in the Public Works Department are committed to providing quality service to the community. They strive to carry out the responsibilities entrusted to them efficiently and effectively for the citizens of Pampa.

The Director of Public Works coordinates the operation of the following departments: Streets (streets, traffic control, and drainage), Water and Wastewater (water distribution, wastewater collection, water production, and wastewater treatment), Sanitation (landfill, collection, recycling, and composting), Code Enforcement and Engineering. The Public Works/Engineering/Planning and Zoning Department is responsible for supplying professional engineering services to all City departments, assisting each department in the preparation of budget proposals, as well as capital improvement studies in water distribution, wastewater collection, water production, wastewater treatment, sanitation, streets, traffic control, and drainage. The department drafts plans and specifications and administers projects. Projects of a larger nature or those requiring specialized technical knowledge are designed and/or supervised by the Engineering Staff through professional consultants.

The department maintains the City's records of streets, utilities and boundaries in current status. It also assists the public with engineering/feasibility studies, utility companies with service line locations, and provides support for the Planning and Zoning Commission and the Board of Adjustment which is appointed by the City Commission.

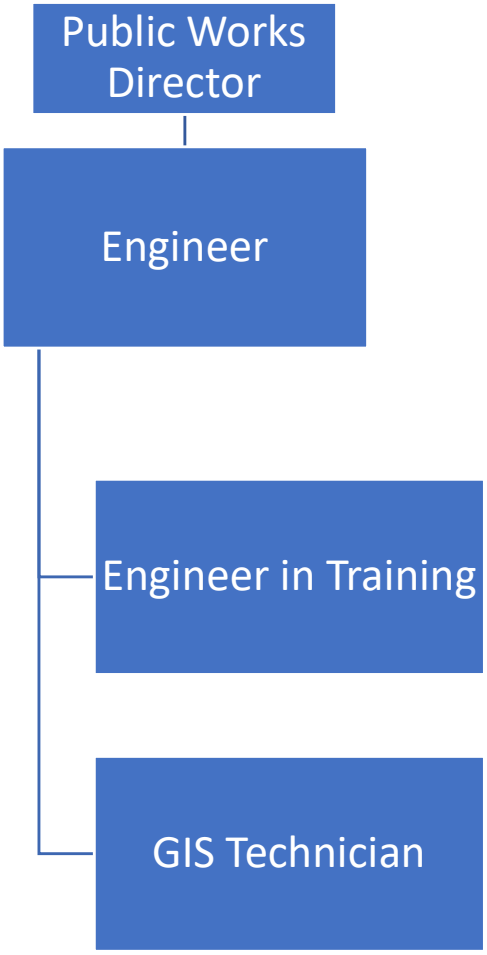
The Planning & Zoning Liaison files all plats at the Gray County Clerk's Office and records Volume and Page Numbers in the appropriate records.

Maps and acreage within the city limits are updated regularly, as needed, and State and Federal agencies are informed of annexation. At least one staff member of the department attends the Planning and Zoning and City Commission meetings to follow-up on all zoning, annexation, and platting that have been filed with the zoning officer and answer any questions that might arise.

GOALS AND OBJECTIVES

- Provide oversight to Planning & Zoning Commission and the Board of Adjustments and Appeals.
- Provide municipal engineering services for City projects in all departments.
- Long-range planning for extension of City utilities, streets and other services.
- Continue digitization of all City records and maps for facilities.
- Provide citizen assistance in development of properties within the City limits and the extra territorial jurisdiction.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	2	3	4
Department Total	2	3	4



CITY OF PAMPA
2026-27

01 -GENERAL FUND
11 PLANNING & ENG/PW

DEPARTMENT EXPENDITURES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
11-41010	SALARIES AND WAGES	259,634.22	300,043.00	364,878.00
11-41020	LONGEVITY PAY	504.00	664.00	560.00
11-41050	PART TIME & TEMPORARY PAY	687.00	0.00	0.00
11-41055	CAR ALLOWANCE	7,199.92	13,200.00	13,200.00
11-41060	INCENTIVE PAY	4,800.12	4,800.00	7,020.00
11-41066	CELL PHONE ALLOWANCE	1,540.00	1,620.00	1,620.00
11-41070	TEXAS MUNICIPAL RETIREMENT	57,637.49	67,412.00	76,963.00
11-41075	MEDICARE TAX EXPENSE	3,891.94	4,761.00	5,603.00
11-41080	SOCIAL SECURITY TAX EXPENSE	16,641.61	20,358.00	23,956.00
11-41085	LTD, AD&D, & LIFE INSURANCE	963.63	1,127.00	1,360.00
11-41086	WORKERS COMPENSATION	349.76	596.00	596.00
11-41090	HEALTH INSURANCE	16,816.53	34,286.00	48,960.00
11-41096	MEMBERSHIP AIRMED	210.00	140.00	280.00
11-41097	DENTAL INSURANCE	432.00	576.00	576.00
TOTAL PERSONNEL SERVICES		371,308.22	449,583.00	545,572.00
CONTRACTUAL SERVICES				
11-42010	COMMUNICATIONS	751.12	779.00	900.00
11-42020	POSTAGE AND FREIGHT	63.06	155.00	200.00
11-42030	ADVERTISING	2,357.64	300.00	400.00
11-42040	DUES & SUBSCRIPTIONS	0.00	800.00	1,000.00
11-42125	BUSINESS EXPENSE	541.35	750.00	1,000.00
11-42130	PROFESSIONAL DEVELOPMENT	4,773.13	5,000.00	10,000.00
11-42155	EMPLOYEE TRAINING EXPENSE	631.21	749.00	750.00
11-42430	PRINTING EXPENSE	581.50	250.00	500.00
11-42500	FILING & RECORDING	151.00	201.00	1,000.00
11-42520	EMPLOYEE LICENSES	111.00	200.00	200.00
TOTAL CONTRACTUAL SERVICES		9,961.01	9,184.00	15,950.00
SUPPLIES, MATERIAL & MNT				
11-43010	OFFICE EXPENSE	337.19	1,200.00	1,500.00
11-43020	OPERATING EXPENSE	334.96	300.00	300.00
11-43040	CLOTHING & LINEN	251.03	500.00	600.00
11-43145	COMPUTER SOFTWARE	1,728.03	5,100.00	6,500.00
11-43200	MOTOR FUEL AND LUBRICANTS	255.91	2,520.00	2,600.00
11-43210	MINOR TOOLS AND APPARATUS	1,818.68	7,300.00	5,450.00
11-43270	MNT-OFFICE EQUIPMENT	0.00	0.00	0.00
11-43280	MNT-AUTO EQUIPMENT	7.50	650.00	650.00
11-43340	MNT-COMMUNICATIONS EQUIP	0.00	0.00	0.00
TOTAL SUPPLIES, MATERIAL & MNT		4,733.30	17,570.00	17,600.00
OTHER CHARGES				
11-44040	INSURANCE & BONDS	2,170.06	2,609.00	3,000.00
11-44047	EXTERNAL VEHICLE LEASE	0.00	5,919.00	7,000.00
11-44053	LEASE PRINCIPAL-VEHICLES	4,941.00	0.00	0.00
11-44054	LEASE INTEREST-VEHICLES	506.76	0.00	0.00
TOTAL OTHER CHARGES		7,617.82	8,528.00	10,000.00
TOTAL 11 PLANNING & ENG/PW		393,620.35	484,865.00	589,122.00

MISSION STATEMENT:

The Street Department's mission is to ensure quality service in timely professional manner and provide safe travel throughout Pampa, Texas.

The responsibility of the Street Department involves the maintenance of 137.3 miles of asphalt, 5.70 miles of concrete, 1.25 miles of brick, 14.66 miles of unpaved streets, 86.67 miles of unpaved alley's, 2.25 miles of paved alleys, and 252.74 miles of curbs and gutters.

Maintenance work includes sweeping, hot mix patching, crack sealing, in-house strip seal coating, overlaying streets and dirt roads, hauling sand and gravel. There are 7.57 miles of storm drains, 240 storm inlets and 3918 traffic signs and street markers in the city. We have 961 intersections, 386 of which do not have signs or traffic control devices.

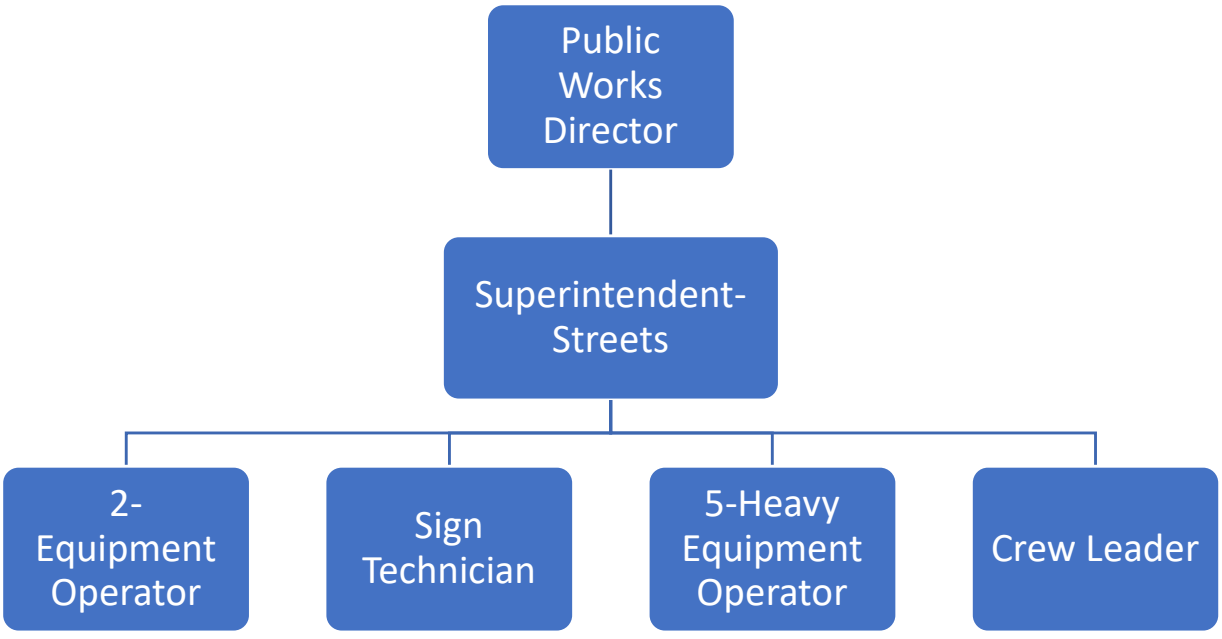
Once a year, 5.7 miles of crosswalks and 9.6 miles of parking stripes are repainted while 4.77 miles of curbs and 17.1 miles of driving lanes are repaired every other year. There are also 7 bridges to be maintained, which includes the repairs/painting of guard rails and maintenance of 37 barricades. There are also 53 traffic signals to be maintained.

The Street Department cooperates with other departments in carrying out general operations of the city. This includes Police and Fire Departments with street closures, picking up debris and any other unforeseen hazard.

GOALS AND OBJECTIVES

- Maintain all streets, alleys, and drainage in the city.
- Provide safe flow of traffic with good visibility, stop signs, signal lights, etc. throughout the city
- Support other departments in general operations requiring the use of heavy equipment
- Establish a good working relationship with the citizens and respond to their needs in a timely fashion
- Provide a safe environment in which to work

PERSONNEL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 ADOPTED
Full-Time	10	10	10
Department Total	10	10	10



01 -GENERAL FUND
12 STREETS & TRAFFIC CON
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
12-41010	SALARIES AND WAGES	475,757.33	486,833.00	495,240.00
12-41020	LONGEVITY PAY	4,364.00	4,844.00	5,192.00
12-41030	OVERTIME PAY	3,524.53	6,034.00	8,500.00
12-41035	STEP UP PAY	0.00	76.00	0.00
12-41060	INCENTIVE PAY	4,499.82	4,500.00	4,500.00
12-41066	CELL PHONE ALLOWANCE	954.00	900.00	900.00
12-41070	TEXAS MUNICIPAL RETIREMENT	103,601.19	105,637.00	109,024.00
12-41075	MEDICARE TAX EXPENSE	6,797.92	7,280.00	7,586.00
12-41080	SOCIAL SECURITY TAX EXPENSE	29,067.11	31,129.00	32,437.00
12-41085	LTD, AD&D, & LIFE INSURANCE	1,857.18	1,956.00	1,985.00
12-41086	WORKERS COMPENSATION	15,063.94	18,954.00	13,179.00
12-41090	HEALTH INSURANCE	103,007.58	114,286.00	122,400.00
12-41096	MEMBERSHIP AIRMED	700.00	700.00	700.00
12-41097	DENTAL INSURANCE	1,440.00	1,440.00	1,440.00
TOTAL PERSONNEL SERVICES		750,634.60	784,569.00	803,083.00
CONTRACTUAL SERVICES				
12-42010	COMMUNICATIONS	3,620.59	3,756.00	3,800.00
12-42020	POSTAGE AND FREIGHT	0.00	0.00	0.00
12-42050	ELECTRICITY	362,162.11	383,326.00	396,000.00
12-42060	GAS	11,880.23	15,450.00	15,000.00
12-42090	RENTAL OF EQUIPMENT	640.82	500.00	600.00
12-42125	BUSINESS EXPENSE	48.00	150.00	150.00
12-42155	EMPLOYEE TRAINING EXPENSE	360.00	360.00	365.00
12-42180	LAUNDRY SERVICE	0.00	400.00	400.00
12-42520	EMPLOYEE LICENSES	534.82	500.00	500.00
TOTAL CONTRACTUAL SERVICES		379,246.57	404,442.00	416,815.00
SUPPLIES, MATERIAL & MNT				
12-43010	OFFICE EXPENSE	751.12	400.00	500.00
12-43020	OPERATING EXPENSE	2,614.39	6,537.00	6,512.00
12-43030	JANITOR SUPPLIES	688.13	200.00	600.00
12-43040	CLOTHING & LINEN	2,796.58	2,200.00	2,800.00
12-43050	CHEMICALS	18,941.56	18,600.00	19,500.00
12-43145	COMPUTER SOFTWARE	1,557.92	1,566.00	1,266.00
12-43150	MEDICAL SUPPLIES	0.00	100.00	100.00
12-43200	MOTOR FUEL AND LUBRICANTS	40,894.79	39,375.00	42,000.00
12-43210	MINOR TOOLS AND APPARATUS	6,002.95	5,400.00	8,000.00
12-43220	MNT-BUILDINGS	3,646.28	4,400.00	6,000.00
12-43230	MNT-STS/CURBS/GUTTERS/CULVE	32,910.04	40,559.00	34,000.00
12-43240	MNT-TRAFF SIGNALS/SIGNS/LIG	16,303.95	29,341.00	28,000.00
12-43250	MNT-IMPROVEMENTS	2.00	0.00	500.00
12-43280	MNT-AUTO EQUIPMENT	15,596.01	18,000.00	18,000.00
12-43300	MNT-MACHINERY	24,160.36	48,000.00	40,000.00
12-43340	MNT-COMMUNICATIONS EQUIP	0.00	0.00	300.00
12-43430	MNT-OTHER EQUIPMENT	4,222.55	500.00	500.00
TOTAL SUPPLIES, MATERIAL & MNT		171,088.63	215,178.00	208,578.00
OTHER CHARGES				
12-44040	INSURANCE & BONDS	22,338.90	31,801.00	32,000.00
12-44045	VEHICLE LEASE	0.00	35,000.00	35,000.00
12-44053	LEASE PRINCIPAL-VEHICLES	0.00	0.00	0.00
12-44054	LEASE INTEREST-VEHICLES	0.00	0.00	23,861.00
12-44060	CLAIMS, JUDGEMENTS AND DAMA	121.47	0.00	49,560.00
TOTAL OTHER CHARGES		22,460.37	66,801.00	140,421.00
CAPITAL				
12-45030	IMPROVEMENTS	72,600.00	46,800.00	0.00
12-45051	LEASE ASSET-VEHICLES	0.00	0.00	0.00
TOTAL CAPITAL		72,600.00	46,800.00	0.00
TOTAL 12 STREETS & TRAFFIC CON		1,396,030.17	1,517,790.00	1,568,897.00

MISSION STATEMENT:

The Parks Department mission is to provide citizens and guests with well-maintained public parks, enhancing the quality of life as well as providing recreations and leisure opportunities to help instill pride in our community.

The responsibilities of the Parks Department are to maintain 42 parks through mowing, trimming, minor landscaping, litter control, tree trimming, planting, and fertilizing. Maintain and repair 106 pieces of playground equipment, 8 restrooms, 9 drinking fountains, 130 picnic tables, 58 fire grills, 8 covered shelters, 1888 trees and 68 benches. The Parks Department is responsible for maintaining barrier posts that border parks, 116 trash barrels, and security lights in 30 parks, in addition to installing new facilities, outdoor equipment and sprinkler systems. The Parks Department also maintains the grounds at City Hall, Lovett Memorial Library, the medians at Somerville and 23rd streets, city owned properties bordering Red Deer Creek, Fire Tower Training facility and Service Center grounds. City Hall small parks are reseeded and fertilized annually, and Central Park is fertilized as needed. Other duties include the installation and repair of seasonal decorations, removal of snow and ice, cleaning 3.5 miles of hike and bike trails and assisting other departments as needed.

The Parks Department also assists in emergency response and clean up in disasters, weed and mosquito control, reporting and correcting vandalism in parks and assisting in special events, such as Chautauqua, Pampa Fest, July 4th Celebration, Woody Guthrie Festival, Christmas Parade, and other events supported by the Parks Department. This department works in conjunction with Clean Pampa, Inc. to help coordinate efforts in the Adopt-a-Park Program.

GOALS AND OBJECTIVES

- Support other departments in general operations of the City requiring the use of heavy equipment.
- Establish a good working relationship with the citizens of Pampa and respond to their needs in a timely fashion.
- Maintain Parks and Facilities in a safe, clean and functional condition conducive to outdoor recreation enjoyment.
- Provide a safe environment in which to work.
- Clean the Hike-n-bike trail, removing all weeds, grass and dirt off the trails.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	7	7	7
Department Total	7	7	7



CITY OF PAMPA
2026-27

01 -GENERAL FUND
13 PARKS DEPARTMENT

DEPARTMENT EXPENDITURES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
13-41010	SALARIES AND WAGES	279,548.60	301,428.00	312,012.00
13-41020	LONGEVITY PAY	1,156.00	1,324.00	1,696.00
13-41030	OVERTIME PAY	1,454.12	1,000.00	1,000.00
13-41050	PART TIME & TEMPORARY PAY	17,511.00	34,435.00	25,000.00
13-41060	INCENTIVE PAY	900.12	900.00	900.00
13-41066	CELL PHONE ALLOWANCE	963.00	900.00	900.00
13-41070	TEXAS MUNICIPAL RETIREMENT	60,228.58	63,867.00	66,383.00
13-41075	MEDICARE TAX EXPENSE	4,279.28	4,967.00	4,952.00
13-41080	SOCIAL SECURITY TAX EXPENSE	18,298.71	21,238.00	21,173.00
13-41085	LTD, AD&D, & LIFE INSURANCE	1,063.77	1,250.00	1,268.00
13-41086	WORKERS COMPENSATION	4,175.02	4,613.00	4,800.00
13-41090	HEALTH INSURANCE	56,304.75	91,428.00	85,680.00
13-41096	MEMBERSHIP AIRMED	490.00	560.00	490.00
13-41097	DENTAL INSURANCE	1,008.00	1,152.00	1,008.00
TOTAL PERSONNEL SERVICES		447,380.95	529,062.00	527,262.00
CONTRACTUAL SERVICES				
13-42010	COMMUNICATIONS	1,971.69	2,052.00	2,100.00
13-42020	POSTAGE AND FREIGHT	0.00	0.00	200.00
13-42040	DUES & SUBSCRIPTIONS	0.00	245.00	0.00
13-42050	ELECTRICITY	59,050.39	66,960.00	70,000.00
13-42060	GAS	5,376.88	8,084.00	9,000.00
13-42090	RENTAL OF EQUIPMENT	379.60	1,354.00	500.00
13-42125	BUSINESS EXPENSE	200.00	0.00	0.00
13-42130	PROFESSIONAL DEVELOPMENT	76.94	750.00	0.00
13-42155	EMPLOYEE TRAINING EXPENSE	1,065.00	925.00	1,000.00
13-42520	EMPLOYEE LICENSES	76.94	0.00	0.00
13-42570	MISC. CONTRACT LABOR	55,774.02	65,000.00	65,000.00
TOTAL CONTRACTUAL SERVICES		123,971.46	145,370.00	147,800.00
SUPPLIES, MATERIAL & MNT				
13-43010	OFFICE EXPENSE	475.33	975.00	1,000.00
13-43020	OPERATING EXPENSE	2,234.87	1,476.00	1,000.00
13-43030	JANITOR SUPPLIES	582.47	2,000.00	2,000.00
13-43040	CLOTHING & LINEN	1,441.45	2,099.00	2,000.00
13-43050	CHEMICALS	765.81	1,500.00	1,000.00
13-43070	AGRICULTURAL EXPENSE	1,807.84	676.00	2,500.00
13-43145	COMPUTER SOFTWARE	289.82	350.00	350.00
13-43150	MEDICAL SUPPLIES	322.71	500.00	500.00
13-43200	MOTOR FUEL AND LUBRICANTS	15,842.93	18,675.00	19,000.00
13-43210	MINOR TOOLS AND APPARATUS	10,010.31	8,901.00	5,750.00
SUPPLIES, MATERIAL & MNT (CONTINUED)				
13-43220	MNT-BUILDINGS	2,519.19	2,500.00	6,500.00
13-43250	MNT-IMPROVEMENTS	3,191.54	3,500.00	5,000.00
13-43260	MNT-OTHER IMPROVEMENTS	228.85	1,200.00	1,000.00
13-43270	MNT-OFFICE EQUIPMENT	0.00	0.00	0.00
13-43280	MNT-AUTO EQUIPMENT	5,647.25	5,000.00	5,000.00
13-43300	MNT-MACHINERY	9,882.54	13,000.00	13,000.00
13-43410	MNT-UNDERGROUND SPRINKLER	4,152.45	5,000.00	6,000.00
13-43430	MNT-OTHER EQUIPMENT	0.00	144.00	0.00
TOTAL SUPPLIES, MATERIAL & MNT		59,395.36	67,496.00	71,600.00
OTHER CHARGES				
13-44040	INSURANCE & BONDS	8,458.14	10,948.00	11,828.00
13-44045	VEHICLE LEASE	0.00	4,370.00	4,370.00
13-44047	EXTERNAL VEHICLE LEASE	1,756.60	10,630.00	10,630.00
13-44060	CLAIMS, JUDGEMENTS AND DAMA	2,387.41	0.00	0.00
13-44501	INTEREST ON LEASES	36.68	0.00	0.00
13-44510	PRINCIPAL RETIREMENT	7,345.08	0.00	0.00
TOTAL OTHER CHARGES		19,983.91	25,948.00	26,828.00
CAPITAL				
13-45080	OTHER EQUIPMENT	0.00	0.00	0.00
TOTAL CAPITAL		0.00	0.00	0.00
TOTAL 13 PARKS DEPARTMENT		650,731.68	767,876.00	773,490.00

MISSION STATEMENT:

The Recreation Department's mission is to enhance the quality of life in Pampa by providing the opportunity for organized recreation programs, athletic programs and other outdoor group activities, as well as, maintaining the city's recreational facilities in a safe and professional manner.

The Recreation/Building & Grounds superintendent oversees the Recreation Department, which consists of the superintendent, one full-time Recreation Coordinator, and several part-time seasonal employees.

The Recreation Department is responsible for the development, implementation and supervision of recreation programs, as well as the operation, on-going maintenance and repairs to seven softball fields, four outdoor basketball courts, two outdoor volleyball courts, the Pampa H20 Aquatic Center, the Skate Park in Central Park, the Recreation Park R.V. Park and Group Shelter Building, and the Recreation Center.

Recreation programs sponsored by the City of Pampa include three softball, kickball and flag football seasons, one in the spring which is made up of Men's and Women's Open League, Men's Church League and Mixed Open League, one in the summer and one in the fall which are made up of Men's Open League and Mixed Open League; Summer Swimming lessons with instruction provided by lifeguard staff; Men's, Women's and Mixed Open volleyball leagues. Two Cornhole seasons are played in the winter months at the Recreation Center.

GOALS AND OBJECTIVES

To provide “quality of life” recreational services to the citizens of Pampa.

Softball, Kickball, Flag Football, and Cornhole

- Work with the Player’s and Umpire’s Associations as well as other organizations to enhance the quality of out adult softball leagues
- Increase the number of teams in our existing leagues
- Maintain the quality of the Hobart Street, Lions Club and Recreation Park Softball complexes in a professional manner

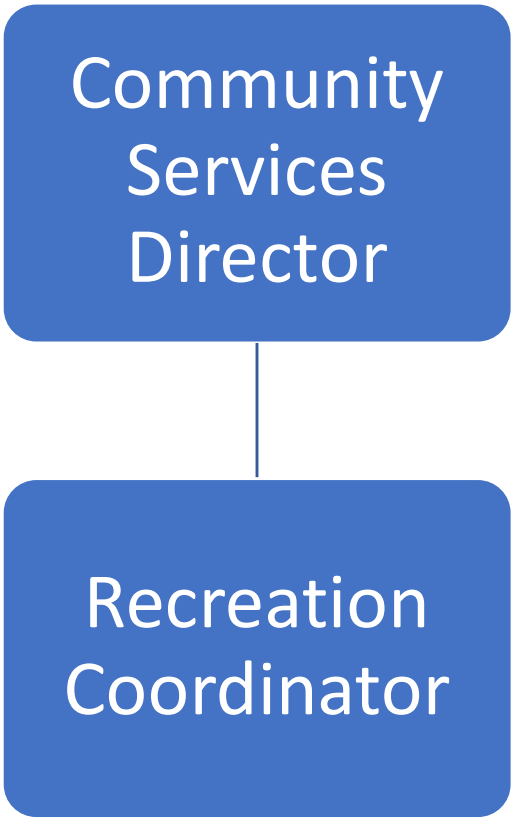
Aquatic Center

- Maintain a clean, safe, and professional environment
- Continue to work with American Red Cross in providing swimming lessons to the public
- Provide fitness activities for the community outside of operating hours. Aqua Zumba classes are currently being offered evenings, 3 nights a week
- Increase the number of citizens who use the facility

Volleyball

- Coordinate Men’s, Women’s and Mixed volleyball leagues
- Maintain Recreation Park’s sand volleyball court
- Coordinate sand and hard-court volleyball tournaments

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	1	1	1
Department Total	1	1	1



CITY OF PAMPA
2026-27

01 -GENERAL FUND
14 RECREATION DEPARTMENT
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
14-41010	SALARIES AND WAGES	57,482.30	54,263.00	60,309.00
14-41020	LONGEVITY PAY	124.00	172.00	216.00
14-41030	OVERTIME PAY	0.00	1,000.00	1,000.00
14-41050	PART TIME & TEMPORARY PAY	7,843.95	14,589.00	20,800.00
14-41066	CELL PHONE ALLOWANCE	585.00	540.00	540.00
14-41070	TEXAS MUNICIPAL RETIREMENT	12,454.06	11,777.00	12,848.00
14-41075	MEDICARE TAX EXPENSE	970.75	1,113.00	1,202.00
14-41080	SOCIAL SECURITY TAX EXPENSE	4,150.41	4,760.00	5,138.00
14-41085	LTD, AD&D, & LIFE INSURANCE	222.96	216.00	215.00
14-41086	WORKERS COMPENSATION	806.05	642.00	689.00
14-41090	HEALTH INSURANCE	10,475.28	11,429.00	12,240.00
14-41096	MEMBERSHIP AIRMED	70.00	70.00	70.00
14-41097	DENTAL INSURANCE	144.00	144.00	144.00
TOTAL PERSONNEL SERVICES		95,328.76	100,715.00	115,411.00
CONTRACTUAL SERVICES				
14-42010	COMMUNICATIONS	789.01	660.00	700.00
14-42040	DUES & SUBSCRIPTIONS	51.50	300.00	300.00
14-42050	ELECTRICITY	0.00	154.00	0.00
14-42085	RENTAL-OFFICE EQUIP.	0.00	1,138.00	1,197.00
14-42430	PRINTING EXPENSE	0.00	150.00	0.00
14-42570	MISC. CONTRACT LABOR	28,181.00	30,024.00	28,000.00
TOTAL CONTRACTUAL SERVICES		29,021.51	32,426.00	30,197.00
SUPPLIES, MATERIAL & MNT				
14-43010	OFFICE EXPENSE	20.00	150.00	150.00
14-43020	OPERATING EXPENSE	605.91	1,384.00	500.00
14-43030	JANITOR SUPPLIES	594.75	0.00	500.00
14-43040	CLOTHING & LINEN	343.45	300.00	500.00
14-43050	CHEMICALS	0.00	500.00	1,000.00
14-43070	AGRICULTURAL EXPENSE	729.51	0.00	2,000.00
14-43080	RECREATIONAL	13,057.88	10,858.00	12,000.00
14-43145	COMPUTER SOFTWARE	0.00	270.00	270.00
14-43150	MEDICAL SUPPLIES	43.52	50.00	50.00
SUPPLIES, MATERIAL & MNT (CONTINUED)				
14-43160	CONCESSIONS	6,209.49	2,850.00	5,000.00
14-43200	MOTOR FUEL AND LUBRICANTS	2,909.49	5,250.00	5,250.00
14-43210	MINOR TOOLS AND APPARATUS	3,386.79	5,460.00	2,000.00
14-43220	MNT-BUILDINGS	3,121.71	1,510.00	1,000.00
14-43250	MNT-IMPROVEMENTS	60,810.82	9,000.00	4,000.00
14-43280	MNT-AUTO EQUIPMENT	1,028.73	500.00	500.00
14-43300	MNT-MACHINERY	2,049.29	990.00	1,500.00
14-43410	MNT-UNDERGROUND SPRINKLER	1,697.50	1,669.00	1,000.00
14-43430	MNT-OTHER EQUIPMENT	0.00	500.00	500.00
TOTAL SUPPLIES, MATERIAL & MNT		96,608.84	41,241.00	37,720.00
OTHER CHARGES				
14-44040	INSURANCE & BONDS	11,271.44	15,144.00	17,550.00
14-44045	VEHICLE LEASE	0.00	5,000.00	5,000.00
14-44047	EXTERNAL VEHICLE LEASE	0.00	0.00	
14-44051	LEASE PRINCIPAL-EQUIPMENT	643.42	0.00	0.00
14-44052	LEASE INTEREST-EQUIPMENT	105.38	0.00	0.00
14-44053	LEASE PRINCIPAL-VEHICLES	4,611.01	0.00	
14-44054	LEASE INTEREST-VEHICLES	1,107.55	0.00	
14-44060	CLAIMS, JUDGEMENTS AND DAMA	151.19	362.00	0.00
TOTAL OTHER CHARGES		17,889.99	20,506.00	22,550.00
CAPITAL				
14-45030	IMPROVEMENTS	0.00	78,925.00	0.00
14-45051	LEASE ASSET-VEHICLES	26,649.70	0.00	0.00
TOTAL CAPITAL		26,649.70	78,925.00	0.00
TOTAL 14 RECREATION DEPARTMENT		265,498.80	273,813.00	205,878.00

MISSION STATEMENT:

The Building and Grounds Department's mission is to maintain and repair the electrical, mechanical, plumbing, heating and air conditioning systems of public facilities owned by the City of Pampa, as well as provide custodial services for City Hall and Lovett Library.

There is currently one full-time employee in Building and Grounds, the Building & Grounds Superintendent and several part time employees in the custodial staff. All facility maintenance and minor remodeling work on City Hall, Lovett Library, M.K. Brown Memorial Auditorium and Civic Center, the Armory, the Service Center, Recreation Department (buildings and pools), and the South Side Senior Citizens Center is completed by the Building & Grounds Department and contract labor.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	1	1	2
Department Total	1	1	2

CITY OF PAMPA
2026-27

01 -GENERAL FUND
15 BUILDINGS & GROUNDS
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
15-41010	SALARIES AND WAGES	62,202.35	65,142.00	101,130.00
15-41020	LONGEVITY PAY	56.00	104.00	148.00
15-41050	PART TIME & TEMPORARY PAY	55,636.09	65,000.00	65,000.00
15-41060	INCENTIVE PAY	0.00	0.00	0.00
15-41066	CELL PHONE ALLOWANCE	585.00	540.00	900.00
15-41070	TEXAS MUNICIPAL RETIREMENT	13,388.02	13,841.00	21,498.00
15-41075	MEDICARE TAX EXPENSE	1,560.80	1,896.00	1,897.00
15-41080	SOCIAL SECURITY TAX EXPENSE	6,673.67	8,109.00	8,111.00
15-41085	LTD, AD&D, & LIFE INSURANCE	232.80	254.00	405.00
15-41086	WORKERS COMPENSATION	1,970.30	5,368.00	5,905.00
15-41090	HEALTH INSURANCE	10,475.28	11,429.00	24,480.00
15-41096	MEMBERSHIP AIRMED	70.00	70.00	140.00
15-41097	DENTAL INSURANCE	144.00	144.00	288.00
TOTAL PERSONNEL SERVICES		152,994.31	171,897.00	229,902.00
CONTRACTUAL SERVICES				
15-42010	COMMUNICATIONS	493.38	520.00	520.00
15-42050	ELECTRICITY	28,108.81	34,560.00	40,000.00
15-42060	GAS	7,781.53	8,755.00	10,000.00
15-42090	RENTAL OF EQUIPMENT	0.00	1,000.00	1,000.00
15-42180	LAUNDRY SERVICE	1,422.45	3,500.00	4,000.00
15-42570	MISC. CONTRACT LABOR	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES		37,806.17	48,335.00	55,520.00
SUPPLIES, MATERIAL & MNT				
15-43010	OFFICE EXPENSE	750.65	798.00	350.00
15-43020	OPERATING EXPENSE	164.90	180.00	200.00
15-43030	JANITOR SUPPLIES	6,993.15	7,544.00	8,000.00
15-43040	CLOTHING & LINEN	0.00	243.00	300.00
15-43070	AGRICULTURAL EXPENSE	7,431.00	257.00	0.00
15-43080	RECREATIONAL	1,800.00	2,500.00	0.00
15-43145	COMPUTER SOFTWARE	289.82	290.00	270.00
SUPPLIES, MATERIAL & MNT (CONTINUED)				
15-43200	MOTOR FUEL AND LUBRICANTS	2,022.53	2,540.00	5,040.00
15-43210	MINOR TOOLS AND APPARATUS	4,354.11	1,805.00	6,500.00
15-43220	MNT-BUILDINGS	23,509.61	19,595.00	30,000.00
15-43250	MNT-IMPROVEMENTS	1,603.08	2,000.00	2,000.00
15-43280	MNT-AUTO EQUIPMENT	265.77	208.00	500.00
15-43430	MNT-OTHER EQUIPMENT	5,997.15	29,000.00	9,000.00
TOTAL SUPPLIES, MATERIAL & MNT		55,181.77	66,960.00	62,160.00
OTHER CHARGES				
15-44040	INSURANCE & BONDS	40,503.68	56,961.00	65,504.00
15-44047	EXTERNAL VEHICLE LEASE	0.00	5,138.00	5,138.00
15-44053	LEASE PRINCIPAL-VEHICLES	4,232.86	0.00	0.00
15-44054	LEASE INTEREST-VEHICLES	434.18	0.00	0.00
15-44060	CLAIMS, JUDGEMENTS AND DAMA	0.00	0.00	0.00
TOTAL OTHER CHARGES		45,170.72	62,099.00	70,642.00
CAPITAL				
15-45030	IMPROVEMENTS	178,822.21	0.00	0.00
15-45080	OTHER EQUIPMENT	0.00	0.00	0.00
TOTAL CAPITAL		178,822.21	0.00	0.00
TOTAL 15 BUILDINGS & GROUNDS		469,975.18	349,291.00	418,224.00

MISSION STATEMENT:

The Community Services Division of the City of Pampa will provide citizens and visitors with quality facilities, programs, resources and services to meet their leisure, educational and professional needs.

The Director and Assistant Director of Community Services are responsible for the following departments: Building and Grounds, Hidden Hills Public Golf Course, Lovett Memorial Library, the M.K. Brown Memorial Auditorium & Civic Center, Parks, Recreation and the Pampa H2O Aquatic Center. The efficient, professional and courteous delivery of services to the public daily basis is the on-going goal of each department.

GOALS AND OBJECTIVES

- Continue to work toward full Americans with Disabilities Act (ADA) compliance in all Titles (I-IV) and Texas Architectural Standards (TAS) as they pertain to City government and the delivery of services to the public.
- Continue to work with the Downtown Business Association, the Pampa Economic Development Corporation and local civic groups to promote Pampa and its facilities.
- Continue to work with government, business and private entities to attract, maintain, and enhance tourism and commerce to this community.
- Continue to seek grants and other funding to augment City revenues.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	2	1	1
Department Total	2	1	1

CITY OF PAMPA
2026-27

01 -GENERAL FUND
16 COMMUNITY SERVICES
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
16-41010	SALARIES AND WAGES	102,647.17	106,024.00	115,447.00
16-41020	LONGEVITY PAY	468.00	516.00	560.00
16-41055	CAR ALLOWANCE	300.00	0.00	0.00
16-41060	INCENTIVE PAY	41.54	0.00	0.00
16-41066	CELL PHONE ALLOWANCE	780.00	720.00	720.00
16-41070	TEXAS MUNICIPAL RETIREMENT	22,043.73	23,199.00	24,559.00
16-41075	MEDICARE TAX EXPENSE	1,442.98	1,599.00	1,647.00
16-41080	SOCIAL SECURITY TAX EXPENSE	6,169.79	6,836.00	7,042.00
16-41085	LTD, AD&D, & LIFE INSURANCE	382.31	407.00	418.00
16-41086	WORKERS COMPENSATION	792.74	2,565.00	2,822.00
16-41090	HEALTH INSURANCE	10,911.99	11,429.00	12,240.00
16-41096	MEMBERSHIP AIRMED	140.00	70.00	70.00
16-41097	DENTAL INSURANCE	144.00	144.00	144.00
TOTAL PERSONNEL SERVICES		146,264.25	153,509.00	165,669.00
CONTRACTUAL SERVICES				
16-42010	COMMUNICATIONS	375.47	396.00	450.00
16-42030	ADVERTISING	1,598.00	0.00	1,500.00
16-42040	DUES & SUBSCRIPTIONS	51.50	250.00	250.00
16-42125	BUSINESS EXPENSE	0.00	200.00	200.00
16-42130	PROFESSIONAL DEVELOPMENT	2,228.22	2,200.00	2,500.00
16-42155	EMPLOYEE TRAINING EXPENSE	137.50	0.00	0.00
16-42430	PRINTING EXPENSE	0.00	49.00	0.00
TOTAL CONTRACTUAL SERVICES		4,390.69	3,095.00	4,900.00
SUPPLIES, MATERIAL & MNT				
16-43010	OFFICE EXPENSE	232.54	135.00	200.00
16-43020	OPERATING EXPENSE	199.00	2,725.00	250.00
16-43040	CLOTHING & LINEN	0.00	0.00	0.00
16-43080	RECREATIONAL	0.00	0.00	0.00
16-43145	COMPUTER SOFTWARE	289.82	290.00	600.00
16-43200	MOTOR FUEL AND LUBRICANTS	1,041.66	1,260.00	1,500.00
16-43210	MINOR TOOLS AND APPARATUS	2,955.89	1,151.00	0.00
16-43250	MNT-IMPROVEMENTS	0.00	0.00	0.00
16-43280	MNT-AUTO EQUIPMENT	17.00	250.00	300.00
TOTAL SUPPLIES, MATERIAL & MNT		4,735.91	5,811.00	2,850.00
OTHER CHARGES				
16-44040	INSURANCE & BONDS	0.00	0.00	0.00
16-44047	EXTERNAL VEHICLE LEASE	0.00	11,512.00	11,512.00
16-44053	LEASE PRINCIPAL-VEHICLES	11,651.99	0.00	0.00
16-44054	LEASE INTEREST-VEHICLES	1,416.05	0.00	0.00
16-44060	CLAIMS, JUDGEMENTS AND DAMA	5,264.43	0.00	0.00
TOTAL OTHER CHARGES		18,332.47	11,512.00	11,512.00
CAPITAL				
16-45030	IMPROVEMENTS	390,662.02	153,000.00	
16-45051	LEASE ASSET-VEHICLES	691.53	0.00	0.00
TOTAL CAPITAL		391,353.55	153,000.00	0.00
TOTAL 16 COMMUNITY SERVICES		565,076.87	326,927.00	184,931.00

MISSION STATEMENT:

The Fire Department's vision is to protect life, property and environment with courtesy and respect for all. This will be accomplished through the mission to fight fire, combat disaster, rescue the helpless, aid the sick and injured, respond with love, act with courage and survive.

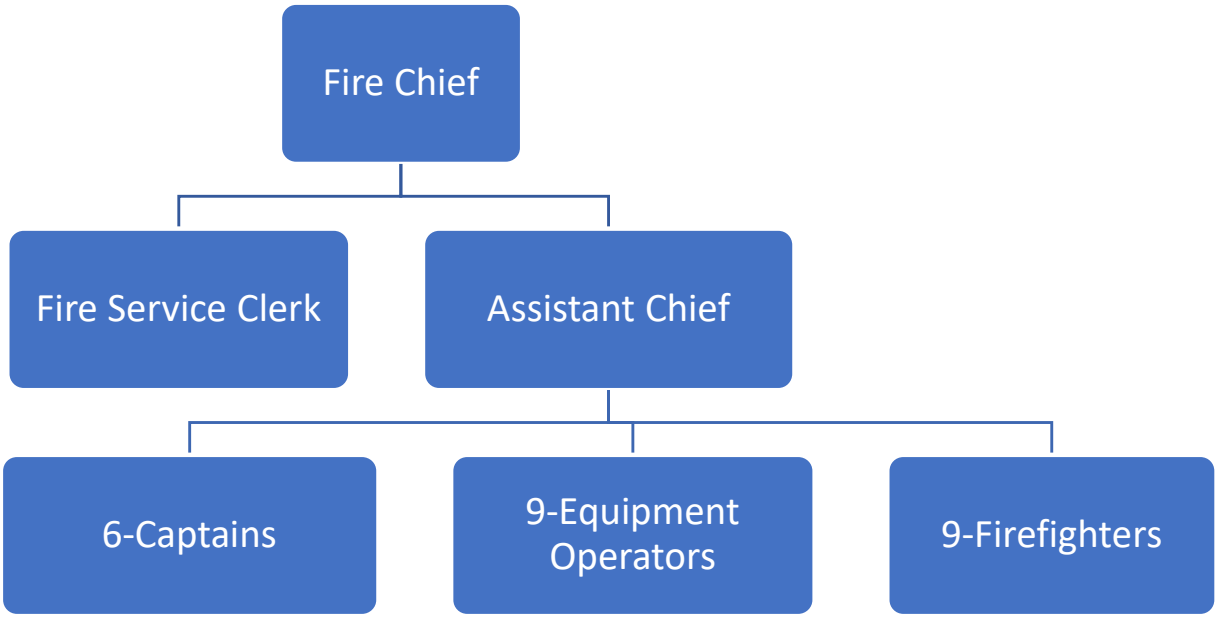
Our core values are:

- Service - Dedication to our Community, we are here for them.
- Professionalism – In appearance, attitude, and practice.
- Integrity — Upholding moral and ethical conduct at all times.
- Respect — Embracing diversity and recognizing individual worth.
- Decisiveness — Make decisions and communicate those decisions.
- Courage – To prepare thoroughly and act when called.
- Compassion – In all circumstances.

GOALS AND OBJECTIVES

- Provide Exceptional Public Safety and Emergency Service.
- Implement and Capitalize on Advanced Technologies and Tactics.
- Identify Cost Effective Solutions to Manage Expenditures.
- Enhance Leadership, Management, and Accountability of Members through Training and Education.
- Strengthen Community Relationships to improve Emergency Response and Enhance Life Safety during Emergency Events.
- Implement Initiatives that will improve Physical Fitness and Mental health.
- Recruit, Develop and Retain a Professional, Committed, "All In" Team.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	27	27	27
Department Total	27	27	27



CITY OF PAMPA
2026-27

01 -GENERAL FUND
17 FIRE SUPPRESSION
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
17-41010	SALARIES AND WAGES	1,585,583.79	1,835,301.00	1,761,478.00
17-41020	LONGEVITY PAY	6,929.13	7,380.00	8,256.00
17-41030	OVERTIME PAY	118,549.07	146,000.00	115,000.00
17-41033	CALLBACK OVERTIME	75,188.96	49,000.00	75,000.00
17-41035	STEP-UP PAY	30,883.00	25,000.00	27,500.00
17-41060	INCENTIVE PAY	17,917.29	25,560.00	25,560.00
17-41066	CELL PHONE ALLOWANCE	1,545.00	1,260.00	1,260.00
17-41070	TEXAS MUNICIPAL RETIREMENT	397,197.30	447,842.00	394,962.00
17-41075	MEDICARE TAX EXPENSE	26,381.67	30,864.00	30,373.00
17-41080	SOCIAL SECURITY TAX EXPENSE	112,804.43	131,969.00	129,871.00
17-41085	LTD, AD&D, & LIFE INSURANCE	5,671.77	7,404.00	6,846.00
17-41086	WORKERS COMPENSATION	42,361.86	68,742.00	58,460.00
17-41090	HEALTH INSURANCE	260,137.31	342,857.00	330,480.00
17-41096	MEMBERHSIP AIRMED	1,960.00	2,100.00	1,890.00
17-41097	DENTAL INSURANCE	3,888.00	4,320.00	3,888.00
TOTAL PERSONNEL SERVICES		2,686,998.58	3,125,599.00	2,970,824.00
CONTRACTUAL SERVICES				
17-42010	COMMUNICATIONS	12,936.39	12,132.00	13,000.00
17-42020	POSTAGE AND FREIGHT	986.28	700.00	700.00
17-42030	ADVERTISING	0.00	0.00	100.00
17-42040	DUES & SUBSCRIPTIONS	101.50	580.00	500.00
17-42050	ELECTRICITY	6,938.16	7,273.00	8,000.00
17-42060	GAS	6,548.92	8,292.00	9,500.00
17-42085	RENTAL-OFFICE EQUIP.	0.00	5,346.00	5,500.00
17-42090	RENTAL OF EQUIPMENT	0.00	300.00	300.00
17-42115	RECRUITING EXPENSE	0.00	100.00	0.00
17-42125	BUSINESS EXPENSE	1,741.09	800.00	800.00
17-42130	PROFESSIONAL DEVELOPMENT	2,841.18	18,026.00	18,800.00
17-42155	EMPLOYEE TRAINING EXPENSE	16,635.81	11,600.00	11,500.00
17-42180	LAUNDRY SERVICE	2.20	100.00	100.00
17-42470	PERSONNEL SERVICES	3,157.60	3,100.00	2,600.00
17-42520	EMPLOYEE LICENSES	3,806.17	4,100.00	3,600.00
17-42530	UNCLASSIFIED PROFESSIONAL	3,347.25	866.00	4,000.00
17-42580	PHYSICAL EXAMINATIONS	11,387.45	10,719.00	12,000.00
TOTAL CONTRACTUAL SERVICES		70,430.00	84,034.00	91,000.00
SUPPLIES, MATERIAL & MNT				
17-43010	OFFICE EXPENSE	2,243.18	1,500.00	1,500.00
17-43020	OPERATING EXPENSE	2,860.69	4,000.00	4,000.00
17-43030	JANITOR SUPPLIES	12.07	20.00	500.00
17-43040	CLOTHING & LINEN	45,711.28	49,923.00	50,000.00
17-43050	CHEMICALS	2,040.00	2,300.00	2,800.00
17-43145	COMPUTER SOFTWARE	2,613.50	8,367.00	8,500.00
17-43150	MEDICAL SUPPLIES	3,954.73	6,000.00	6,000.00
17-43200	MOTOR FUEL AND LUBRICANTS	28,611.31	34,824.00	36,000.00
17-43210	MINOR TOOLS AND APPARATUS	12,605.40	19,677.00	21,300.00
17-43220	MNT-BUILDINGS	7,427.07	6,600.00	4,000.00
17-43250	MNT-IMPROVEMENTS	753.17	1,796.00	1,100.00
17-43280	MNT-AUTO EQUIPMENT	118,903.22	127,300.00	90,000.00
17-43340	MNT-COMMUNICATIONS EQUIP	1,120.27	4,552.00	5,500.00
17-43430	MNT-OTHER EQUIPMENT	10,679.19	13,500.00	15,000.00
TOTAL SUPPLIES, MATERIAL & MNT		239,535.08	280,359.00	246,200.00
OTHER CHARGES				
17-44040	INSURANCE & BONDS	7,410.72	8,866.00	10,771.00
17-44045	VEHICLE LEASE	0.00	46,000.00	46,000.00
17-44047	EXTERNAL VEHICLE LEASE	0.00	0.00	0.00
17-44051	LEASE PRINCIPAL-EQUIPMENT	2,999.02	0.00	0.00
17-44052	LEASE INTEREST-EQUIPMENT	491.18	0.00	0.00
17-44053	LEASE PRINCIPAL-VEHICLES	0.00	0.00	0.00
17-44054	LEASE INTEREST-VEHICLES	0.00	0.00	0.00
17-44060	CLAIMS, JUDGEMENTS AND DAMA	0.00	0.00	0.00
17-44700	BUDGET RESTRICTIONS	0.00	0.00	5,000.00
TOTAL OTHER CHARGES		10,900.92	54,866.00	61,771.00
CAPITAL				
17-45030	IMPROVEMENTS	0.00	0.00	0.00
17-45050	AUTOMOTIVE EQUIPMENT	109,999.00	0.00	0.00
17-45051	LEASE ASSET-VEHICLES	0.00	0.00	0.00
17-45052	LEASE ASSET-EQUIPMENT	0.00	0.00	0.00
TOTAL CAPITAL		109,999.00	0.00	0.00
TOTAL 17 FIRE SUPPRESSION		3,117,863.58	3,544,858.00	3,369,795.00

MISSION STATEMENT:

The mission of the code enforcement division is threefold in nature:

- Work to protect the public's health;
- Work to improve the quality of life; and
- Work to create a safer community for the people of Pampa.

These goals are achieved through the consistent enforcement of our adopted codes to increase public safety and awareness, by adjusting to the needs of our community, by staying abreast of the latest information, through continuing education, and through providing the best possible customer service.

The Code Enforcement Department is composed of Permitting and Code Enforcement.

The Building Official must review each of the following as it is updated by the major codes: Building, Electrical, Plumbing, Mechanical, Gas, Energy, and Zoning. The Building Official reviews these codes with the Construction Board of Appeals. After proper review, recommendations concerning adoption of revised codes are made to the City Commission. Under provisions of the codes, boards are appointed to work with the inspector. These boards are The Board of Adjustments, the Zoning Board and the Construction Board of Appeals. Appeals regarding decisions from the Building Official may be heard by the appropriate board. Once updated, codes are adopted as ordinances; the Building Official enforces said ordinances, and defends them before the City Commission, the public and in court when necessary. The Building Official accepts applications for permits and reviews plans that are submitted. When the Inspector finds that plans comply with the codes, a permit is issued. Inspections are made to see that construction is performed in accordance with the codes and approved plans. The Inspector investigates all allegations of non-compliance and takes any necessary actions(s) to bring about compliance. The investigation may range from someone working as a plumber who does not have a license, or it could be to resolve a complaint about dilapidated buildings.

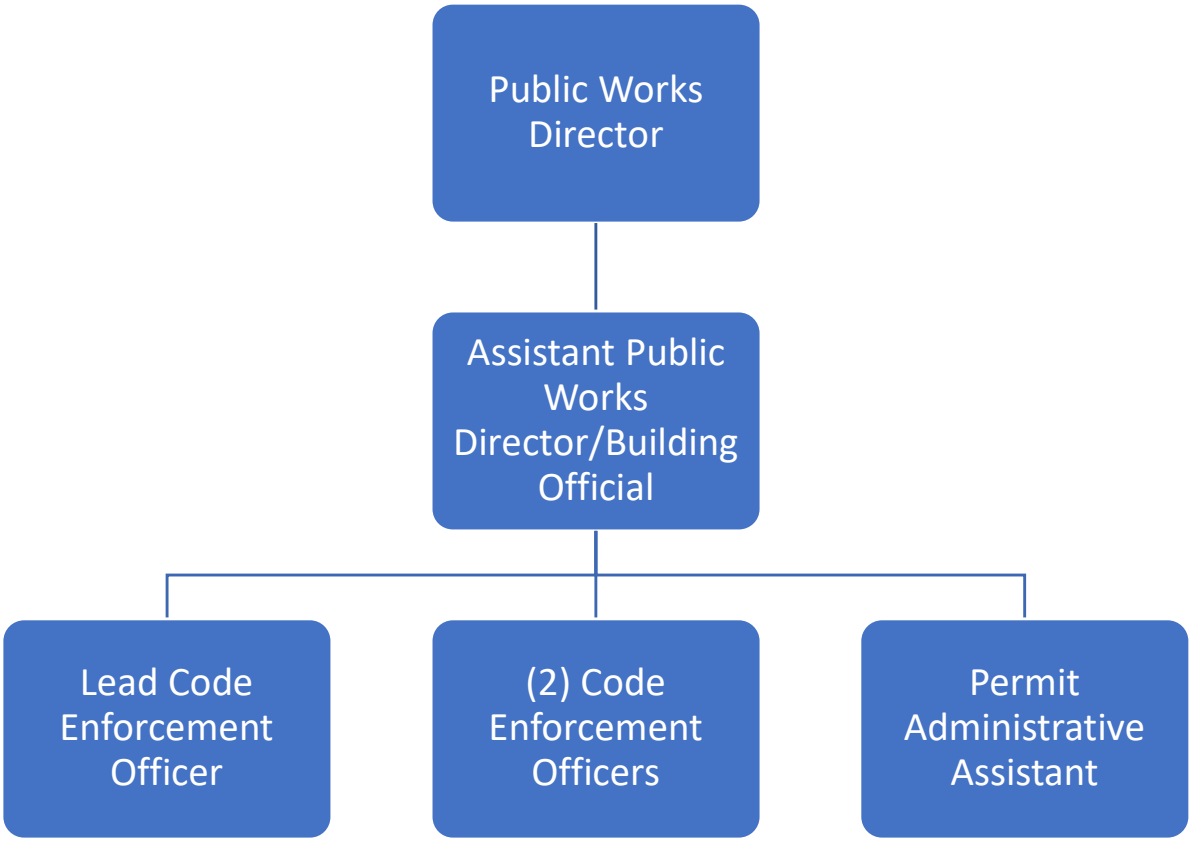
Sections 17-66 through 17-83 address litter, unsanitary conditions, and objectionable accumulations on private property. Sections 12-261 through 12-268 make it unlawful to keep junked vehicles. Sections 6-81 through 6-82 address dilapidated buildings, stating that dilapidated buildings must be repaired or demolished.

Procedures for compliance include informing, in writing, anyone violating the City Code and providing them a reasonable time to correct any violation prior to instituting court action. Code enforcement employs a full-time clerk to issue permits and answer the Action Center telephone lines.

GOALS AND OBJECTIVES

- Protect the public's health and welfare through the enforcement of adopted codes and ordinances.
- Seek compliance with all adopted codes and ordinances through:
- Inspections of complaints
- Inspections of permitted jobs
- Re-inspections of violations
- And legal action where necessary
- Provide the citizens of Pampa with explanations of codes and the necessity of complying with the regulations.
- Seek increased compliance for dilapidated structures through rehabilitation or demolition.
- Organize and maintain regular meetings for the Construction Board of Appeals.
- Update computer equipment and software as needed.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	5	5	5
Department Total	5	5	5



CITY OF PAMPA
2026-27

01 -GENERAL FUND
18 CODE ENFORCEMENT
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
18-41010	SALARIES AND WAGES	295,831.76	308,235.00	311,451.00
18-41020	LONGEVITY PAY	908.00	1,050.00	1,224.00
18-41030	OVERTIME PAY	0.00	50.00	0.00
18-41050	PART TIME & TEMPORARY PAY	3,714.21	5,200.00	5,200.00
18-41060	INCENTIVE PAY	4,500.08	5,622.00	3,000.00
18-41066	CELL PHONE ALLOWANCE	1,389.00	1,620.00	1,620.00
18-41070	TEXAS MUNICIPAL RETIREMENT	64,067.64	66,971.00	64,899.00
18-41075	MEDICARE TAX EXPENSE	4,201.34	4,691.00	4,633.00
18-41080	SOCIAL SECURITY TAX EXPENSE	17,963.65	20,057.00	19,809.00
18-41085	LTD, AD&D, & LIFE INSURANCE	1,084.32	1,211.00	1,190.00
18-41086	WORKERS COMPENSATION	804.09	1,968.00	884.00
18-41090	HEALTH INSURANCE	48,884.88	57,143.00	61,200.00
18-41096	MEMBERSHIP AIRMED	280.00	350.00	350.00
18-41097	DENTAL INSURANCE	720.00	720.00	720.00
TOTAL PERSONNEL SERVICES		444,348.97	474,888.00	476,180.00
CONTRACTUAL SERVICES				
18-42010	COMMUNICATIONS	3,652.16	3,461.00	3,500.00
18-42020	POSTAGE AND FREIGHT	2,884.19	2,230.00	3,000.00
18-42030	ADVERTISING	3,809.44	2,000.00	4,000.00
18-42040	DUES & SUBSCRIPTIONS	320.00	1,200.00	1,200.00
18-42085	RENTAL-OFFICE EQUIP.	0.00	832.00	832.00
18-42125	BUSINESS EXPENSE	237.38	25.00	0.00
18-42130	PROFESSIONAL DEVELOPMENT	2,278.19	4,200.00	6,000.00
18-42155	EMPLOYEE TRAINING EXPENSE	1,475.00	1,300.00	610.00
18-42430	PRINTING EXPENSE	755.90	600.00	600.00
18-42500	FILING & RECORDING	1,110.25	1,262.00	1,500.00
18-42520	EMPLOYEE LICENSES	529.75	550.00	550.00
18-42570	MISC. CONTRACT LABOR	1,800.00	3,765.00	3,500.00
18-42575	DEMOLITION	83,489.22	0.00	0.00
TOTAL CONTRACTUAL SERVICES		102,341.48	21,425.00	25,292.00
SUPPLIES, MATERIAL & MNT				
18-43010	OFFICE EXPENSE	698.40	800.00	800.00
18-43020	OPERATING EXPENSE	768.98	460.00	500.00
18-43040	CLOTHING & LINEN	310.76	200.00	200.00
18-43090	EDUCATIONAL	248.89	1,000.00	500.00
18-43145	COMPUTER SOFTWARE	289.82	290.00	16,800.00
18-43200	MOTOR FUEL AND LUBRICANTS	4,428.72	6,090.00	6,100.00
18-43210	MINOR TOOLS AND APPARATUS	1,093.74	2,966.00	4,500.00
18-43275	MNT-COMPUTER EQUIPMENT	1,066.26	1,500.00	1,500.00
18-43280	MNT-AUTO EQUIPMENT	926.03	1,000.00	1,000.00
18-43300	MNT-MACHINERY	0.00	34.00	2,500.00
TOTAL SUPPLIES, MATERIAL & MNT		9,831.60	14,340.00	34,400.00
OTHER CHARGES				
18-44040	INSURANCE & BONDS	0.00	-123.00	0.00
18-44047	EXTERNAL VEHICLE LEASE	0.00	19,483.00	19,483.00
18-44051	LEASE PRINCIPAL-EQUIPMENT	2,390.45	0.00	0.00
18-44052	LEASE INTEREST-EQUIPMENT	391.51	0.00	0.00
18-44053	LEASE PRINCIPAL-VEHICLES	13,584.65	0.00	0.00
18-44054	LEASE INTEREST-VEHICLES	2,620.25	0.00	0.00
18-44060	CLAIMS, JUDGEMENTS AND DAMA	0.00	0.00	0.00
TOTAL OTHER CHARGES		18,986.86	19,360.00	19,483.00
CAPITAL				
18-45051	LEASE ASSET-VEHICLES	53,360.80	0.00	0.00
18-45052	LEASE ASSET-EQUIPMENT	0.00	250,000.00	0.00
TOTAL CAPITAL		53,360.80	250,000.00	0.00
TOTAL 18 CODE ENFORCEMENT		628,869.71	780,013.00	555,355.00

MISSION STATEMENT:

The Pampa Animal Services mission is to enforce all state and local ordinances involving animals and their rights, and to promote responsible pet ownership and education. We will always strive to do what's right to reduce the risk of disease and injury to both our citizens and their pet companions.

Animal Services patrols the streets of Pampa and responds to all complaints received. The department handles all species of animals, dead and alive, and continues a constant battle against their unjust and unfair neglect. Animal Services devotes all efforts to educate the public about responsible pet ownership, the responsibilities involved in owning a pet and all laws which involve pets. Animal Services makes every effort to find good homes for all unclaimed animals and assure a kind and painless death to those unfortunate ones for which homes are not found. Those unfortunate ones are the reason for education.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	7	7	7
Department Total	7	7	7

GOALS AND OBJECTIVES

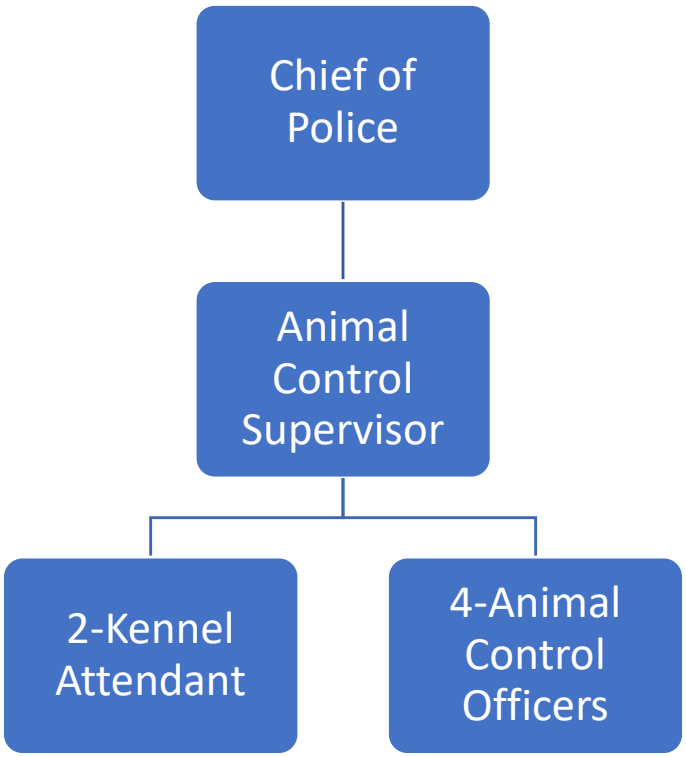
Educate the citizens and their children about the purpose and mission of Animal Services and conduct education programs.

a. Investigate all complaints received within 48 hours and take appropriate action to prevent similar complaints or problems in the future.
b. Make every effort to identify stray pets and return them to their owners, and consistently increase the percentage of stray pets returned to owners.
c. Quarantine all biting animals to protect other pets and people from contracting rabies.
d. Utilize the media to educate the public about rabies, including how it can be transmitted and prevented.

Maintain facility in a manner that is both safe and presentable to the public.

a. Operate an animal shelter that places emphasis on the needs and health of the animals and is disease free and presentable to the public.
b. Make necessary repairs to the facility as needed.

Maintain continuing education for each Animal Services employee with a Texas Department of Health Animal Services Certification.



CITY OF PAMPA
2026-27

01 -GENERAL FUND
19 ANIMAL CONTROL
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
19-41010	SALARIES AND WAGES	327,689.84	323,310.00	302,360.00
19-41020	LONGEVITY PAY	3,108.00	2,752.00	2,296.00
19-41030	OVERTIME PAY	27,946.27	16,000.00	18,000.00
19-41035	STEP UP PAY	0.00	100.00	100.00
19-41050	PART TIME & TEMPORARY PAY	31,194.86	39,000.00	52,000.00
19-41060	INCENTIVE PAY	3,553.37	4,080.00	5,100.00
19-41066	CELL PHONE ALLOWANCE	780.00	900.00	540.00
19-41070	TEXAS MUNICIPAL RETIREMENT	77,349.29	73,039.00	65,286.00
19-41075	MEDICARE TAX EXPENSE	5,637.26	5,599.00	5,514.00
19-41080	SOCIAL SECURITY TAX EXPENSE	24,104.34	23,941.00	23,578.00
19-41085	LTD, AD&D, & LIFE INSURANCE	1,059.07	1,308.00	1,234.00
19-41086	WORKERS COMPENSATION	9,254.61	15,627.00	17,190.00
19-41090	HEALTH INSURANCE	62,851.68	80,000.00	85,680.00
19-41096	MEMBERSHIP AIRMED	490.00	490.00	490.00
19-41097	DENTAL INSURANCE	1,008.00	1,008.00	1,008.00
TOTAL PERSONNEL SERVICES		576,026.59	587,154.00	580,376.00
CONTRACTUAL SERVICES				
19-42010	COMMUNICATIONS	4,950.66	5,652.00	6,003.00
19-42020	POSTAGE AND FREIGHT	143.17	600.00	600.00
19-42040	DUES & SUBSCRIPTIONS	0.00	210.00	200.00
19-42050	ELECTRICITY	245.59	648.00	650.00
19-42060	GAS	8,979.70	9,850.00	12,000.00
19-42085	RENTAL-OFFICE EQUIP.	0.00	4,151.00	4,200.00
19-42125	BUSINESS EXPENSE	90.00	100.00	150.00
19-42130	PROFESSIONAL DEVELOPMENT	417.10	2,200.00	3,000.00
19-42155	EMPLOYEE TRAINING EXPENSE	403.00	650.00	1,000.00
19-42430	PRINTING EXPENSE	530.00	800.00	750.00
19-42580	PHYSICAL EXAMS	0.00	4,150.00	5,500.00
TOTAL CONTRACTUAL SERVICES		15,759.22	29,011.00	34,053.00
SUPPLIES, MATERIAL & MNT				
19-43010	OFFICE EXPENSE	1,341.11	1,000.00	1,050.00
19-43020	OPERATING EXPENSE	4,420.48	2,686.00	7,245.00
19-43030	JANITOR SUPPLIES	813.24	673.00	525.00
19-43040	CLOTHING & LINEN	148.20	272.00	3,900.00
19-43050	CHEMICALS	8,105.13	7,600.00	8,400.00
19-43070	AGRICULTURAL EXPENSE	0.00	1,100.00	1,000.00
19-43110	SHELTERED ANIMAL MAINTENANC	49,065.34	37,000.00	40,000.00
19-43145	COMPUTER SOFTWARE	289.82	290.00	300.00
19-43152	MICROCHIPPING SUPPLIES	4,446.13	5,000.00	5,250.00
19-43154	VETERINARY SERVICES	2,710.08	1,528.00	1,260.00
19-43200	MOTOR FUEL AND LUBRICANTS	5,796.13	6,825.00	7,100.00
19-43210	MINOR TOOLS AND APPARATUS	2,764.19	5,900.00	8,900.00
19-43220	MNT-BUILDINGS	14,262.22	13,666.00	12,819.00
19-43250	MNT-IMPROVEMENTS	0.00	0.00	0.00
19-43275	MNT-COMPUTER EQUIPMENT	900.00	1,200.00	1,000.00
19-43280	MNT-AUTO EQUIPMENT	1,515.80	3,000.00	3,500.00
19-43340	MNT-COMMUNICATIONS EQUIP	69.08	150.00	150.00
19-43410	MNT-UNDERGROUND SPRINKLER	0.00	400.00	500.00
TOTAL SUPPLIES, MATERIAL & MNT		96,646.95	88,290.00	102,899.00
OTHER CHARGES				
19-44040	INSURANCE & BONDS	327.99	438.00	504.00
19-44045	VEHICLE LEASE	0.00	3,000.00	3,000.00
19-44047	EXTERNAL VEHICLE LEASE	0.00	12,000.00	12,000.00
19-44053	LEASE PRINCIPAL-VEHICLES	9,978.20	0.00	0.00
19-44054	LEASE INTEREST-VEHICLES	1,395.88	0.00	0.00
19-44060	CLAIMS, JUDGEMENTS AND DAMA	15.90	1,250.00	
TOTAL OTHER CHARGES		11,717.97	16,688.00	15,504.00
CAPITAL				
19-45051	LEASE ASSET-VEHICLES	0.00	0.00	0.00
TOTAL CAPITAL		0.00	0.00	0.00
TOTAL 19 ANIMAL CONTROL		700,150.73	721,143.00	732,832.00

MISSION STATEMENT:

Dispatching Services is committed to providing fast and accurate support to fire, police, Gray County Deputies and ambulance personnel as they serve the emergency needs of the citizens of Pampa, Gray County and our surrounding service area.

Dispatching Services Department is part of the total emergency services team, supplying vital support functions in providing efficient, cost-effective emergency response to the citizens of Pampa, Gray County and surrounding areas. To ensure success, there must be a total effort to guarantee that four major components of emergency communication are constantly present:

Dependability – dependability of our communications system provides that the system will always be available and in good operating condition, at all times.

Accuracy – police officer, fire fighter, ambulance personnel, Gray County Deputies and citizen safety is dependent on a high degree of accuracy in the emergency transmission. It is vital that proper, complete and correct information be communicated to the emergency responder.

Timely – the immediate arrival of an emergency responder at the scene of an incident is imperative in the protection of life and property or the apprehension of criminals

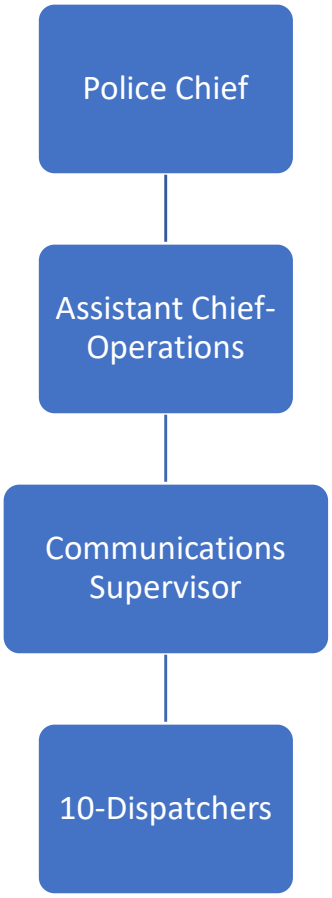
Security – the need to limit tactical information to emergency response personnel only.

In addition to emergency response, Dispatching Services provides the communication link between citizens in need of service and various City departments that provide the service. To meet these objectives Dispatching Services Department is staffed seven days a week, twenty-four hours per day. Dispatching Services is under the direct supervision of the Police Department's Assistant Chief of Police.

GOALS AND OBJECTIVES

- To provide fast, accurate and courteous service to the citizens in time of police, fire, Gray County Deputies and/or medical emergency.
- To provide police, fire, Gray County Deputies and ambulance personnel with necessary information and support as they deliver emergency service.
- To provide a professional communications system through continuing in-house and off-site training of operators.
- To provide a dependable communications system through upgrading and maintenance of equipment

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	11	11	11
Department Total	11	11	11



CITY OF PAMPA
2026-27

01 -GENERAL FUND
20 DISPATCHING SERVICES
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
20-41010	SALARIES AND WAGES	497,537.15	525,612.00	518,510.00
20-41020	LONGEVITY PAY	2,732.00	3,268.00	3,420.00
20-41030	OVERTIME PAY	22,359.13	30,000.00	30,000.00
20-41060	INCENTIVE PAY	10,222.94	9,780.00	14,820.00
20-41066	CELL PHONE ALLOWANCE	585.00	540.00	540.00
20-41070	TEXAS MUNICIPAL RETIREMENT	112,380.76	119,760.00	118,326.00
20-41075	MEDICARE TAX EXPENSE	7,320.69	8,253.00	8,590.00
20-41080	SOCIAL SECURITY TAX EXPENSE	31,301.44	35,290.00	36,728.00
20-41085	LTD, AD&D, & LIFE INSURANCE	1,874.80	2,117.00	2,133.00
20-41086	WORKERS COMPENSATION	954.06	1,760.00	950.00
20-41090	HEALTH INSURANCE	96,023.88	125,714.00	134,640.00
20-41096	MEMBERSHIP AIRMED	560.00	770.00	770.00
20-41097	DENTAL INSURANCE	1,584.00	1,584.00	1,584.00
TOTAL PERSONNEL SERVICES		785,435.85	864,448.00	871,011.00
CONTRACTUAL SERVICES				
20-42010	COMMUNICATIONS	2,777.64	2,855.00	3,132.00
20-42020	POSTAGE AND FREIGHT	38.19	45.00	186.00
20-42040	DUES & SUBSCRIPTIONS	4,459.00	4,712.00	4,712.00
20-42085	RENTAL-OFFICE EQUIP.	0.00	792.00	1,100.00
20-42125	BUSINESS EXPENSE	182.00	1,102.00	1,102.00
20-42130	PROFESSIONAL DEVELOPMENT	861.00	6,997.00	15,000.00
20-42155	EMPLOYEE TRAINING EXPENSE	1,216.73	4,288.00	4,600.00
20-42470	PERSONNEL SERVICES	590.96	500.00	500.00
20-42580	PHYSICALS EXAM	525.00	525.00	700.00
TOTAL CONTRACTUAL SERVICES		10,650.52	21,816.00	31,032.00
SUPPLIES, MATERIAL & MNT				
20-43010	OFFICE EXPENSE	1,627.21	2,915.00	2,710.00
20-43020	OPERATING EXPENSE	160.99	172.00	144.00
20-43040	CLOTHING & LINEN	1,335.22	1,200.00	1,200.00
20-43145	COMPUTER SOFTWARE	289.82	1,320.00	290.00
20-43210	MINOR TOOLS AND APPARATUS	3,705.88	7,500.00	9,000.00
20-43220	MNT-BUILDINGS	0.00	900.00	1,100.00
20-43340	MNT-COMMUNICATIONS EQUIP	1,227.12	1,500.00	1,700.00
TOTAL SUPPLIES, MATERIAL & MNT		8,346.24	15,507.00	16,144.00
OTHER CHARGES				
20-44040	INSURANCE & BONDS	654.16	483.00	709.00
TOTAL OTHER CHARGES		654.16	483.00	709.00
TOTAL 20 DISPATCHING SERVICES		805,086.77	902,254.00	918,896.00

MISSION STATEMENT:

The mission of Pampa Office of Emergency Management (Pampa OEM) is to maintain an on-going Emergency Management program that will provide citizens, local business, and industry of Pampa and Gray County with a resource to turn to in time of an emergency. Pampa OEM also maintains a written Emergency Plan that meets State and Federal standards for emergency preparedness. The purpose of which is to facilitate preparedness, mitigation, response and recovery activities to best serve the public need. Pampa OEM works closely with the other jurisdictions and organizations in the City, County, Region, and State to maintain a high level of emergency preparedness.

The Mayor, being the Chief Elected Official of the City, is the City's Emergency Management Director, as defined by the Texas Disaster Act and the County Judge, being the Chief Elected Official of the County, is the County's Emergency Management Director, as defined by the Texas Disaster Act. These Emergency Management Directors have appointed an Emergency Management Coordinator (EMC) to serve as their representative in matters pertaining to Emergency Preparedness. The Pampa Office of Emergency Management is led by the EMC and has two assistants that serve as backups in the absence of the EMC.

Pampa Office of Emergency Management works very closely with area emergency responders and staff to train personnel. The goal of this training is to mitigate disasters and therefore minimize the loss of life and property. Local hazards have been identified, including tornadoes, winter storms, wildfires, hazardous materials spills, industrial accidents, and terrorist attacks, among others.

Pampa Office of Emergency Management also works with professional and volunteer agencies by facilitating planning and training to meet the needs of our communities. Pampa OEM works with local churches and other VOADs (Voluntary Organizations Active in Disaster) to support mass care and sheltering needs that may result from citizens displaced from their homes after a disaster.

The EMC develops and maintains emergency plans and makes recommendations on issues pertaining to prevention/protection, planning, response, and recovery. The Basic Plan of the Pampa Emergency Operations Plan (EOP) establishes legal authority of local government to operate during times of an emergency. The Plan also has annexes or Emergency Support Functions (ESFs), which support the Basic Plan and are used to give guidance to those providing support services to the Plan. The Emergency Plan is tested annually and updated when required.

Task specific training to maintain a program of emergency preparedness is provided by the State and Federal Governments to the EMC and other emergency management staff and responders. This year and in the future, we will continue to strive in broadening that training impact.

FUNDING:

Emergency Management is accounted for through the General Fund.

GOALS AND OBJECTIVES

- Coordinate the merging of the City and County Emergency Management programs and look for opportunities to maximize the effectiveness and efficiencies as a combined program.
- Maintain an on-going program of emergency preparedness that will provide local government, citizens, business, and industry in Pampa and Gray County with a resource in time of disaster.
    - Enhance the capabilities of and competencies within the Emergency Operations Center (EOC) by training staff and ensuring a high level of emergency readiness.
    - Coordinate and provide support to the first responders to effectively and efficiently help support their emergency resource, personnel, and coordination needs.
    - Continue with NIMS training program for all city responders and those managing and supporting personnel.
- Help to maintain a communication network.
- Coordinate the merging of the City and County Emergency Operations Plans as needed.
- Establish subject matter support for several of the Emergency Operations Plan Annexes.
- Test the Pampa Emergency Plan by conducting not less than three fiscal year training exercises.
- Build and facilitate more broad competencies in Incident Management in order to minimize the effects of emergencies and disasters on our community
- Support rebuilding the viability of the Local Emergency Planning Committee (LEPC) to serve the citizens of Pampa and Gray County in relation to hazardous materials.
- Test warning systems and implement the capabilities of our other systems to keep citizens informed of impending hazards.
- Encourage voluntary participation in the Pampa's Mass Notification System.
- Continue to build, develop, and support citizen volunteer programs such as CERT (Community Emergency Response Team), Storm Spotters, and ESU.

GOALS AND OBJECTIVES cont'd:

- Enhance the coordination and collaboration with schools, medical facilities, and industry to support overall community preparedness.
- Continue to build and facilitate collaboration with other local and regional public and private sector organizations to boost our overall preparedness.
- Build a broader sheltering capability.
- Build a better relationship with all VOADs and continue to look for shelter and temp housing solutions.
- Continue to work with Fire, Police and sheriffs to improve overall efficiency and emergency preparedness.

BUDGET HIGHLIGHTS

Travel expenses have been allotted to train staff and elected officials in matters relating to emergency preparedness that will help increase understanding of their roles in time of disaster, expand their competency during the response, and help facilitate the recovery processes.

Budget amounts for training of new staff are remaining stable due number of mandated training classes required by FEMA/DHS/TDEM.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	1	1	1
Department Total	1	1	1

CITY OF PAMPA
2026-27

01 -GENERAL FUND
26 EMERGENCY MANAGEMENT
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
26-41010	SALARIES AND WAGES	90,594.59	99,360.00	112,583.00
26-41020	LONGEVITY PAY	156.00	204.00	248.00
26-41030	OVERTIME PAY	15,895.30	0.00	0.00
26-41070	TEXAS MUNICIPAL RETIREMENT	22,413.84	20,948.00	23,740.00
26-41075	MEDICARE TAX EXPENSE	1,373.89	1,444.00	1,592.00
26-41080	SOCIAL SECURITY TAX EXPENSE	5,874.61	6,173.00	6,805.00
26-41085	LTD, AD&D, & LIFE INSURANCE	326.40	373.00	408.00
26-41086	WORKERS COMPENSATION	165.02	239.00	263.00
26-41090	HEALTH INSURANCE	10,475.28	11,429.00	12,240.00
26-41096	MEMBERSHIP AIRMED	70.00	70.00	70.00
26-41097	DENTAL INSURANCE	144.00	144.00	144.00
TOTAL PERSONNEL SERVICES		147,488.93	140,384.00	158,093.00
CONTRACTUAL SERVICES				
26-42010	COMMUNICATIONS	6,057.11	5,270.00	6,000.00
26-42020	POSTAGE AND FREIGHT	0.00	20.00	20.00
26-42040	DUES & SUBSCRIPTIONS	1,417.22	720.00	0.00
26-42125	BUSINESS EXPENSE	0.00	0.00	0.00
26-42130	PROFESSIONAL DEVELOPMENT	914.08	4,000.00	2,500.00
26-42500	FILING & RECORDING	300.68	0.00	0.00
TOTAL CONTRACTUAL SERVICES		8,689.09	10,010.00	8,520.00
SUPPLIES, MATERIAL & MNT				
26-43010	OFFICE EXPENSE	622.05	0.00	500.00
26-43020	OPERATING EXPENSE	2,647.95	97.00	500.00
26-43024	VOLUNTEER PROGRAM EXPENSE	0.00	164.00	600.00
26-43040	CLOTHING & LINEN	0.00	0.00	200.00
26-43145	COMPUTER SOFTWARE	4,256.50	11,324.00	2,600.00
26-43200	MOTOR FUEL AND LUBRICANTS	1,772.39	1,425.00	2,500.00
26-43210	MINOR TOOLS AND APPARATUS	595.48	1,272.00	1,000.00
26-43250	MNT-IMPROVEMENTS	0.00	0.00	2,000.00
26-43215	COMPUTER EQ/REPAIR PARTS	0.00	0.00	3,000.00
26-43275	MNT-COMPUTER EQUIPMENT	1,544.95	1,623.00	600.00
26-43280	MNT-AUTO EQUIPMENT	141.15	700.00	600.00
26-43340	MNT-COMMUNICATIONS EQUIP	387.31	0.00	500.00
26-43430	MNT-OTHER EQUIPMENT	4,516.00	5,225.00	3,000.00
TOTAL SUPPLIES, MATERIAL & MNT		16,483.78	21,830.00	17,600.00
OTHER CHARGES				
26-44036	DISASTER RELIEF	936.80	0.00	0.00
26-44040	INSURANCE & BONDS	3,191.27	3,836.00	3,200.00
26-44047	EXTERNAL LEASE	0.00	7,340.00	7,340.00
26-44053	LEASE PRINCIPAL-VEHICLES	6,596.05	0.00	0.00
26-44054	LEASE INTEREST-VEHICLES	179.07	0.00	0.00
26-44060	CLAIMS, JUDGEMENTS AND DAMA	0.00	0.00	0.00
TOTAL OTHER CHARGES		10,903.19	11,176.00	10,540.00
CAPITAL				
26-45051	LEASE ASSET-VEHICLES	6,382.23	0.00	0.00
TOTAL CAPITAL		6,382.23	0.00	0.00
TOTAL 26 EMERGENCY MANAGEMENT		189,947.22	183,400.00	194,753.00

MISSION STATEMENT:

The mission of the Information Technology Department is to provide the most innovative, highest quality technology-based services, in the most cost-effective manner, and to facilitate the achievement of goals and objectives of each of the City's departments.

Information Technology provides support for the City's multi-platform network environment, operating systems, servers, and office automation programs. Major activities include the evaluation, configuration, and implementation of new technology, development of computer-related standards and policies, installation and maintenance of hardware, software, and network systems, coordination of user training, management of Wide Area Network links, coordination of computer equipment purchases, and inventories.

GOALS AND OBJECTIVES

- Provide maintenance and technical support for the City's Local and Wide Area Networks, consisting of over 30 file/database/application and test servers.
- Provide training and support for the City standard software applications.
- Develop, enhance, and maintain the City's Websites, internet and intranet applications.
- Promote new uses of information technology within the institution through the support for exploratory and innovative applications.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	2	2	2
Department Total	2	2	2



CITY OF PAMPA
2026-27

01 -GENERAL FUND
41 INFORMATION TECHNOLOG
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
41-41010	SALARIES AND WAGES	140,258.80	152,887.00	152,887.00
41-41020	LONGEVITY PAY	740.00	836.00	924.00
41-41060	INCENTIVE	2,400.06	4,800.00	6,300.00
41-41066	CELL PHONE ALLOWANCE	1,365.00	1,260.00	1,260.00
41-41070	TEXAS MUNICIPAL RETIREMENT	30,495.13	33,618.00	35,359.00
41-41075	MEDICARE TAX EXPENSE	2,074.54	2,317.00	2,437.00
41-41080	SOCIAL SECURITY TAX EXPENSE	8,870.46	9,907.00	10,419.00
41-41085	LTD, AD&D, & LIFE INSURANCE	502.08	586.00	596.00
41-41086	WORKERS COMPENSATION	250.55	447.00	492.00
41-41090	HEALTH INSURANCE	20,950.68	22,857.00	24,480.00
41-41096	MEMBERSHIP AIRMED	140.00	140.00	140.00
41-41097	DENTAL INSURANCE	288.00	288.00	288.00
TOTAL PERSONNEL SERVICES		208,335.30	229,943.00	235,582.00
CONTRACTUAL SERVICES				
41-42010	COMMUNICATIONS	9,925.16	7,455.00	9,000.00
41-42020	POSTAGE AND FREIGHT	2.14	100.00	100.00
41-42125	BUSINESS EXPENSE	0.00	350.00	350.00
41-42155	EMPLOYEE TRAINING EXPENSE	2,980.00	3,000.00	3,000.00
41-42430	PRINTING EXPENSE	0.00	100.00	100.00
TOTAL CONTRACTUAL SERVICES		12,907.30	11,005.00	12,550.00
SUPPLIES, MATERIAL & MNT				
41-43010	OFFICE EXPENSE	142.43	100.00	100.00
41-43020	OPERATING EXPENSE	147.00	300.00	300.00
41-43145	COMPUTER SOFTWARE	289.82	290.00	760.00
41-43200	MOTOR FUEL AND LUBRICANTS	152.88	500.00	500.00
41-43210	MINOR TOOLS AND APPARATUS	5,872.78	6,971.00	7,000.00
41-43275	MNT-COMPUTER EQUIPMENT	141,337.18	142,789.00	140,471.00
41-43280	MNT-AUTO EQUIPMENT	15.00	960.00	1,000.00
TOTAL SUPPLIES, MATERIAL & MNT		147,957.09	151,910.00	150,131.00
OTHER CHARGES				
41-44040	INSURANCE & BONDS	1,863.25	2,581.00	2,967.00
41-44047	EXTERNAL VEHICLE LEASE	0.00	220.00	0.00
TOTAL OTHER CHARGES		1,863.25	2,801.00	2,967.00
TOTAL 41 INFORMATION TECHNOLOG		371,062.94	395,659.00	401,230.00

Vehicle Replacement 01-45

MISSION STATEMENT:

Vehicle Replacement funds purchases for the City fleet. The establishment and funding of the vehicle replacement department was designed to help even out expenses for the City's fleet from year to year. This program helps City management provide a logical and transparent method for purchasing and retiring vehicles.

City fleet consists of vehicles or large equipment that will be used on City roadways. Departments are asked to request these type of purchases with the annual budget preparation and are then prioritized by the Finance Director & City Manager.

FUNDING:

Vehicle Replacement is accounted for through the General Fund. Revenues are generated through taxes and administrative charges to other funds.

GOALS AND OBJECTIVES

- Provide future funding for City fleet
- Strategically plan for future, so there is less of an impact on the operating fund

CITY OF PAMPA
2026-27

01 -GENERAL FUND
45 VEHICLE REPLACEMENT
DEPARTMENT EXPENDITURES

	2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
SUPPLIES, MATERIAL & MNT			
45-43280 MNT-AUTO EQUIPMENT	0.00	21,200.00	0.00
TOTAL SUPPLIES, MATERIAL & MNT	0.00	21,200.00	0.00
OTHER CHARGES			
45-44040 INSURANCE & BONDS	4,298.86	0.00	0.00
TOTAL OTHER CHARGES	4,298.86	0.00	0.00
CAPITAL			
45-45050 AUTOMOTIVE EQUIPMENT	174,503.01	690,138.00	94,200.00
45-45080 OTHER EQUIPMENT	258,026.84	0.00	0.00
TOTAL CAPITAL	432,529.85	690,138.00	94,200.00
TOTAL 45 CENTRAL GARAGE	436,828.71	711,338.00	94,200.00

MISSION STATEMENT:

The mission of the Solid Waste Collection Department is to provide refuse collection services for the citizens of Pampa. This is done in conformance with applicable state and federal standards in the most efficient and effective manner practicable.

The Solid Waste department maintains a fleet of six side loaders, one dumpster repair truck, one roll off truck and two Knuckle Boom for the collection of 17,500 tons, or 35,000,000 lbs. of solid waste collected each year throughout the city by dumpster and curbside collection.

The department services 7,139 residential and commercial accounts:

- Residential In-town 6,414
- Residential Outside city limits 21
- Commercial In-town 623
- Commercial outside city limits 10

The department has a Roll Off Container program that provides a resident or group of residents the opportunity to remove debris from their residences free of charge.

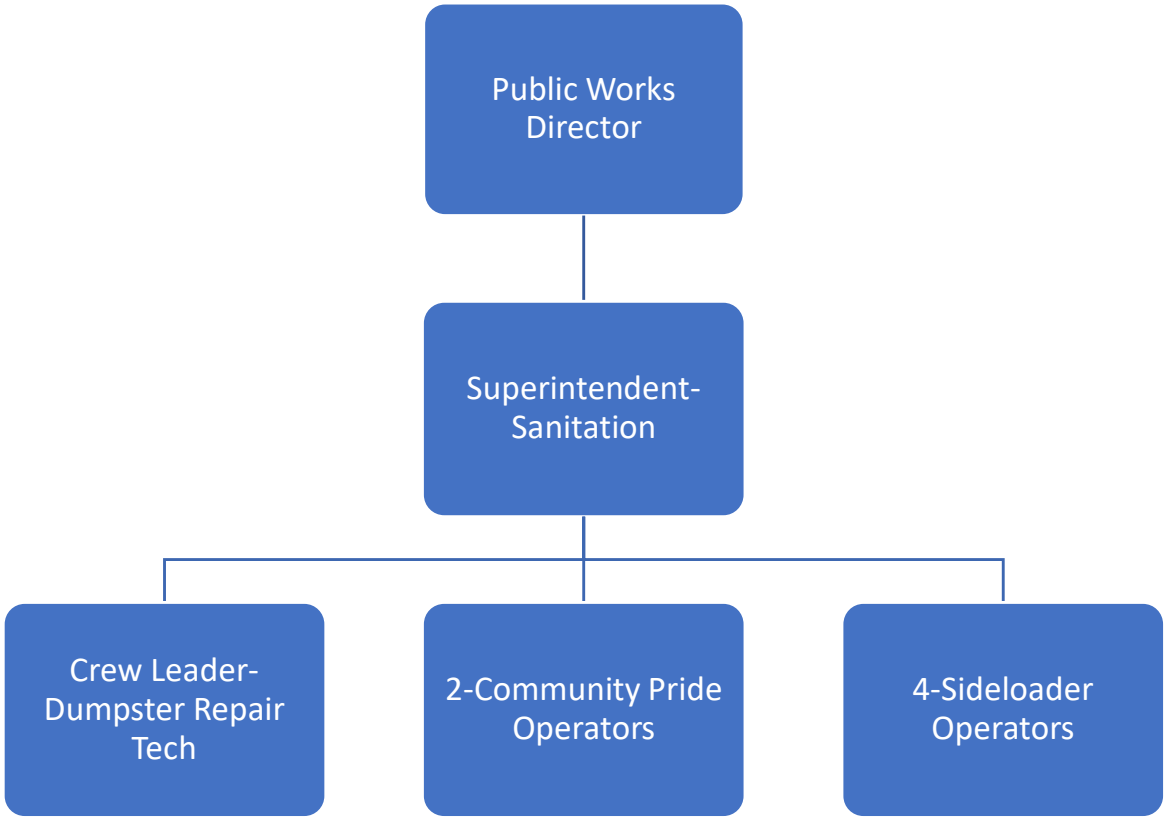
FUNDING:

Solid Waste Collection generates revenue from user fees for refuse pickup ("trash" on the utility bill) and is accounted for within the General Fund/Solid Waste Collection.

GOALS AND OBJECTIVES

- Consolidate Sanitation Routes for efficiency.
- Continue providing outstanding sanitation services to the citizens of Pampa.
- Replace deteriorated dumpsters with new or refurbished dumpsters.
- Continue educating citizens about collection options, recycling and other programs available to assist with solid waste disposal.
- Strive for higher professionalism.
- Cross-train employees for efficiency.
- Maintain Solid Waste Certifications for all sanitation employees.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	8	8	8
Department Total	8	8	8



CITY OF PAMPA
2026-27

01 -GENERAL FUND
48 SOLID WASTE COLLECTN
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
48-41010	SALARIES AND WAGES	390,854.55	384,703.00	388,702.00
48-41020	LONGEVITY PAY	3,080.00	2,792.00	2,756.00
48-41030	OVERTIME PAY	2,956.44	5,000.00	5,000.00
48-41066	CELL PHONE ALLOWANCE	585.00	540.00	540.00
48-41070	TEXAS MUNICIPAL RETIREMENT	84,217.61	82,695.00	82,874.00
48-41075	MEDICARE TAX EXPENSE	5,441.66	5,699.00	5,784.00
48-41080	SOCIAL SECURITY TAX EXPENSE	23,267.48	24,368.00	24,731.00
48-41085	LTD, AD&D, & LIFE INSURANCE	1,439.18	1,549.00	1,551.00
48-41086	WORKERS COMPENSATION	12,088.63	17,268.00	18,995.00
48-41090	HEALTH INSURANCE	82,930.02	91,428.00	97,920.00
48-41096	MEMBERSHIP AIRMED	560.00	560.00	560.00
48-41097	DENTAL INSURANCE	1,152.00	1,152.00	1,152.00
TOTAL PERSONNEL SERVICES		608,572.57	617,754.00	630,565.00
CONTRACTUAL SERVICES				
48-42010	COMMUNICATIONS	1,963.32	2,022.00	2,500.00
48-42020	POSTAGE AND FREIGHT	0.00	30.00	0.00
48-42040	DUES & SUBSCRIPTIONS	119.75	247.00	0.00
48-42048	LANDFILL FEE	650,357.97	690,000.00	735,000.00
48-42085	RENTAL-OFFICE EQUIP.	0.00	864.00	864.00
48-42090	RENTAL OF EQUIPMENT	268.40	429.00	200.00
48-42430	PRINTING EXPENSE	506.50	500.00	500.00
48-42520	EMPLOYEE LICENSES	0.00	500.00	0.00
TOTAL CONTRACTUAL SERVICES		653,215.94	694,592.00	739,064.00
SUPPLIES, MATERIAL & MNT				
48-43010	OFFICE EXPENSE	2,137.41	900.00	1,000.00
48-43020	OPERATING EXPENSE	1,934.04	2,000.00	2,500.00
48-43030	JANITOR SUPPLIES	377.78	600.00	800.00
48-43040	CLOTHING & LINEN	1,546.30	2,500.00	2,500.00
48-43145	COMPUTER SOFTWARE	289.82	290.00	0.00
48-43150	MEDICAL SUPPLIES	0.00	0.00	0.00
SUPPLIES, MATERIAL & MNT (CONTINUED)				
48-43170	DUMPSTER REPLACEMENT EXP.	94,916.00	125,000.00	150,000.00
48-43200	MOTOR FUEL AND LUBRICANTS	94,064.73	120,750.00	135,000.00
48-43210	MINOR TOOLS AND APPARATUS	4,991.32	8,389.00	8,500.00
48-43220	MNT-BUILDINGS	1,091.35	2,385.00	1,000.00
48-43280	MNT-AUTO EQUIPMENT	107,766.36	146,144.00	150,000.00
48-43290	MNT-DUMPSTERS	14.60	1,000.00	1,000.00
48-43300	MNT-MACHINERY	0.00	811.00	0.00
TOTAL SUPPLIES, MATERIAL & MNT		309,129.71	410,769.00	452,300.00
OTHER CHARGES				
48-44040	INSURANCE & BONDS	6,382.54	18,871.00	9,200.00
48-44045	VEHICLE LEASE	0.00	23,000.00	23,000.00
48-44047	EXTERNAL VEHICLE LEASE	0.00	12,000.00	12,000.00
48-44051	LEASE PRINCIPAL-EQUIPMENT	467.10	0.00	0.00
48-44052	LEASE INTEREST-EQUIPMENT	76.50	0.00	0.00
48-44053	LEASE PRINCIPAL-VEHICLES	10,077.32	0.00	0.00
48-44054	LEASE INTEREST-EQUIPMENT	1,362.04	0.00	0.00
48-44060	CLAIMS, JUDGEMENTS AND DAMA	34,804.51	3,628.00	0.00
48-44615	BAD DEBT EXPENSE	3,303.17	0.00	0.00
TOTAL OTHER CHARGES		56,473.18	57,499.00	44,200.00
CAPITAL				
48-45050	AUTOMOTIVE EQUIPMENT	0.00	20,910.00	0.00
48-45051	LEASE ASSET-VEHICLES	0.00	0.00	0.00
48-45080	OTHER EQUIPMENT	6,395.43	0.00	6,500.00
TOTAL CAPITAL		6,395.43	20,910.00	6,500.00
TOTAL 48 SOLID WASTE COLLECTN		1,633,786.83	1,801,524.00	1,872,629.00

Special Revenue Funds

Police Special Services 15-08

Controlled Substances:

This fund is used to account for cash or marketable properties seized during arrests. Under state statutes, such controlled substance funds and property are allowed to be used for local law enforcement activities. This fund is required to submit annual reporting documents on all revenue and expenditures to the Attorney General's Office.

Revenues:

There are no revenues budgeted during the current fiscal year.

CITY OF PAMPA
2026-27

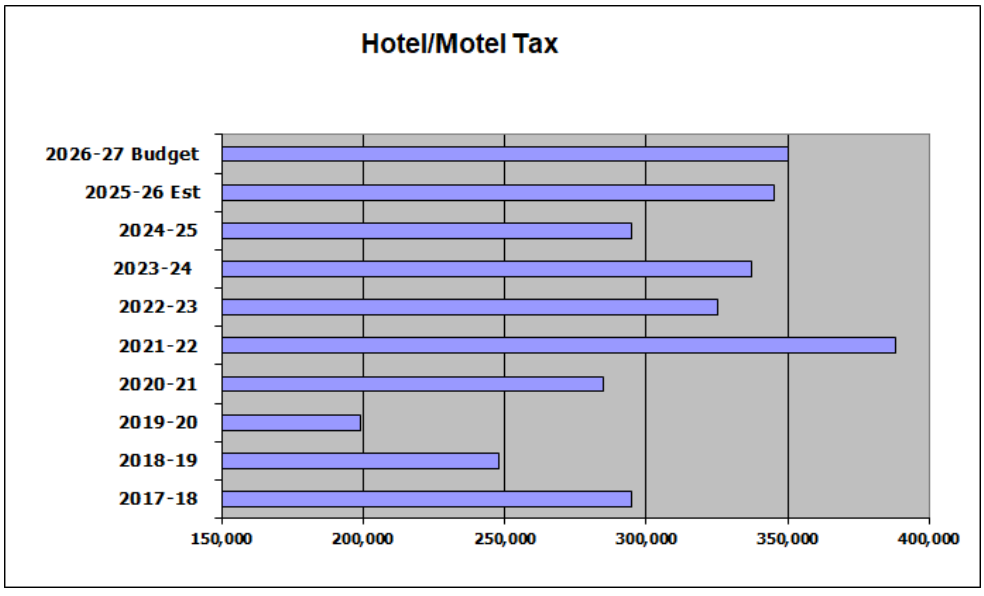
15 -SPECIAL PROJECTS
08 POLICE SERVICES-SPEC
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
CONTRACTUAL SERVICES				
08-42130	PROFESSIONAL DEVELOPMENT	7,767.04	0.00	0.00
TOTAL CONTRACTUAL SERVICES		7,767.04	0.00	0.00
SUPPLIES, MATERIAL & MNT				
08-43020	OPERATING EXPENSE	900.00	0.00	0.00
08-43210	MINOR TOOLS AND APPARATUS	0.00	0.00	0.00
TOTAL SUPPLIES, MATERIAL & MNT		900.00	0.00	0.00
TOTAL 15 SPECIAL PROJECTS		8,667.04	0.00	0.00

The City of Pampa collects a 7 percent Hotel Occupancy Tax (HOT) on all overnight stays in hotels in the city. This local tax applies to hotels, motels, bed and breakfasts, condominiums, apartments, and houses that rent a room or space costing more than $2 or more each day. The state collects an additional 6 percent for a total charge of 15 percent on all overnight stays.

Texas state law specifically defines the allowable uses for HOT revenues, requiring that they must be used to directly enhance and promote tourism and the convention/hotel industry. HOT revenues can fund convention centers, visitor information centers, arts programs related to tourism, and historical preservation programs related to tourism. HOT revenues cannot be used for general purposes, and the city does not support HOT departments with general revenues (property or sales taxes).

The City of Pampa holds agreements with Greater Pampa Area Chamber of Commerce and the Freedom Museum to assist in funding of advertisement, registrations, promotions, historical restoration, and other various activities. Of the City's HOT revenue that is received the funds are distributed to each area as follows: 63% to the MK Brown Civic Center Fund, 12% to advertising for the City's tourism agreement with the Chamber of Commerce, 17% to Art programs held at the convention center, 2% to historical museums, and 6% to the Freedom Museum.



M.K. Brown Civic Center

Revenues	**$**	**407,500**
Expenditures	**$**	**399,089**
Excess of revenues over (under) expenditures	**$**	**8,411**
Reconciling items		
Net reconciled - over (under)	**$**	**8,411**

CITY OF PAMPA
REVENUES
2026-27 BUDGET

21-MK BROWN CIVIC CENTER

REVENUES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
00-32017	HOTEL OCCUPANCY TAX	330,000	333,000	350,000
00-32073	MISCELLANEOUS	500	100	0
00-32074	AUDITORIUM RENTALS	45,000	45,000	50,000
00-32096	MARQUEE SIGN RENTALS	250	0	0
00-32097	INT. INCOME-NOW & IMMA	200	500	500
00-33111	OTHER FINANCING SOURCE	0	0	
00-33206	DONATIONS-SPECIAL PROJECT	0	5,190	
00-33300	TRANSFERS FROM OTHER FUND	6,000	7,000	7,000
TOTAL REVENUES		$381,950	$390,790	$407,500

MISSION STATEMENT:

The mission of M.K. Brown Memorial Auditorium and Civic Center is to play a vital role in the arts and entertainment for Pampa and surrounding areas, and to maintain an inviting gathering place for citizens to celebrate and share human and cultural experiences.

The Civic Center has more than 35,000 square feet available for use. The auditorium itself has permanent continental-style seating for 1,500 people. The stage area consists of more than 2,200 square feet with two dressing rooms flanking each side of the stage.

The Civic Center staff consists of on full-time manager and several part-time event workers, custodians, light and sound techs, etc.

Three entrances, one on the south side and the other on the northeast, open into a main lobby containing approximately 2,800 square feet. This area is also used for exhibits, for craft shows, and hospitality hours. Connected to the lobby is the Civic Center Heritage Room, which contains some 6,500 square feet of open space. The room will accommodate 500 for banquets, 350 for dances, etc. or 500 in theater style for plays and meetings. The third entrance, located just northwest of the northeast entrance, gives access to the business office.

Sufficient paved and lighted parking areas are provided for the convenience of those who use the facility. Loading docks are provided for the Heritage Room, kitchen area and auditorium stage.

Improvements have been made to the stage and lighting over the past few years from donations received thru the Willingham Foundation and more improvements are being made in the current year.

FUNDING:

The Civic Center is accounted for through a Special Revenue Fund. Revenues are derived from the Hotel/Motel Occupancy Tax, auditorium rentals or charges, transfers from the M.K. Brown Trust Fund and transfers from the General Fund.

GOALS AND OBJECTIVES

- Maintain an adequate, well-trained staff to provide traditional services for conventions, meetings and banquets.
- Provide good housekeeping standards and keep maintenance of the facility up to standards.
- Work with the Parks, Recreation and Auditorium Advisory Board to obtain recommendations for changes as needed to meet the diverse needs of the community.
- Work with the Chamber of Commerce, Retail Trade Organizations and Panhandle Tourism Marketing Council to increase tourism and conventions locally and throughout our region.
- Apply for grants in hopes of obtaining funding to improve the quality of our facility by adding state-of-the-art equipment.
- Continue to maintain the integrity of the Civic Center and provide professional services to our guests.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	0	1	1
Department Total	0	1	1

CITY OF PAMPA
2026-27

21 -M K BROWN CIVIC CENTER
21 MK BROWN CIVIC CENTER
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
21-41010	SALARIES AND WAGES	65,552.41	68,399.00	68,671.00
21-41020	LONGEVITY PAY	204.00	252.00	300.00
21-41030	OVERTIME PAY	480.00	0.00	0.00
21-41050	PART TIME & TEMPORARY PAY	51,224.64	67,603.00	68,671.00
21-41066	CELL PHONE ALLOWANCE	585.00	540.00	540.00
21-41070	TEXAS MUNICIPAL RETIREMENT	14,123.15	14,558.00	14,625.00
21-41075	MEDICARE TAX EXPENSE	1,448.04	2,086.00	2,091.00
21-41080	SOCIAL SECURITY TAX EXPENSE	6,191.42	8,920.00	8,940.00
21-41085	LTD, AD&D, & LIFE INSURANCE	243.12	264.00	265.00
21-41086	WORKERS COMPENSATION	2,916.60	2,259.00	2,800.00
21-41090	HEALTH INSURANCE	10,475.52	11,429.00	12,240.00
21-41096	MEMBERSHIP AIRMED	70.00	70.00	70.00
21-41097	DENTAL INSURANCE	144.00	144.00	144.00
TOTAL PERSONNEL SERVICES		153,657.90	176,524.00	179,357.00
CONTRACTUAL SERVICES				
21-42010	COMMUNICATIONS	1,459.92	1,509.00	1,575.00
21-42020	POSTAGE AND FREIGHT	11.88	350.00	350.00
21-42030	ADVERTISING	44,223.62	60,000.00	60,000.00
21-42040	DUES & SUBSCRIPTIONS	470.67	445.00	420.00
21-42050	ELECTRICITY	27,512.17	22,400.00	32,000.00
21-42060	GAS	8,500.38	10,815.00	10,815.00
21-42085	RENTAL-OFFICE EQUIP.	123.26	1,130.00	1,130.00
21-42090	RENTAL OF EQUIPMENT	0.00	0.00	0.00
21-42155	EMPLOYEE TRAINING EXPENSE	463.50	800.00	800.00
21-42180	LAUNDRY SERVICE	2,865.90	2,700.00	2,700.00
21-42570	MISC. CONTRACT LABOR	11,004.94	12,000.00	12,000.00
TOTAL CONTRACTUAL SERVICES		96,636.24	112,149.00	121,790.00
SUPPLIES, MATERIAL & MNT				
21-43010	OFFICE EXPENSE	527.60	940.00	1,300.00
21-43020	OPERATING EXPENSE	698.68	1,302.00	450.00
21-43030	JANITOR SUPPLIES	2,601.86	2,500.00	2,000.00
21-43040	CLOTHING & LINEN	0.00	0.00	0.00
21-43050	CHEMICALS	0.00	150.00	150.00
21-43070	AGRICULTURAL EXPENSE	1,000.00	0.00	0.00
21-43145	COMPUTER SOFTWARE	289.81	290.00	250.00
21-43150	MEDICAL SUPPLIES	0.00	50.00	50.00
21-43200	MOTOR FUEL AND LUBRICANTS	1,249.90	1,575.00	1,575.00
21-43210	MINOR TOOLS AND APPARATUS	320.68	1,000.00	1,000.00
21-43220	MNT-BUILDINGS	22,172.92	3,452.00	4,000.00
21-43250	MNT-IMPROVEMENTS	3,074.73	1,000.00	1,000.00
21-43275	MNT-COMPUTER EQUIPMENT	0.00	0.00	1,000.00
21-43280	MNT-AUTO EQUIPMENT	222.32	1,000.00	1,000.00
21-43410	MNT-UNDERGROUND SPRINKLER	54.99	100.00	100.00
21-43430	MNT-OTHER EQUIPMENT	0.00	4,270.00	3,779.00
TOTAL SUPPLIES, MATERIAL & MNT		32,213.49	17,629.00	17,654.00
OTHER CHARGES				
21-44040	INSURANCE & BONDS	42,071.48	59,381.00	68,288.00
21-44045	VEHICLE LEASE	4,000.00	0.00	0.00
21-44051	LEASE PRINCIPAL-EQUIPMENT	631.05	0.00	0.00
21-44052	LEASE INTEREST-EQUIPMENT	103.35	0.00	0.00
21-44070	OTHER AGENCIES	12,000.00	12,000.00	12,000.00
21-44350	ADMINISTRATIVE FEES	40,522.00	0.00	0.00
TOTAL OTHER CHARGES		99,327.88	71,381.00	80,288.00
CAPITAL				
21-45030	IMPROVEMENTS	141,733.38	5,190.00	0.00
21-45080	OTHER EQUIPMENT	0.00	0.00	0.00
TOTAL CAPITAL		141,733.38	5,190.00	0.00
TOTAL 21 MK BROWN CIVIC CENTER		523,568.89	382,873.00	399,089.00

MK Brown Fund Approved Capital for 2026-27

Funded Capital-MK Brown

There is no funded capital for the 2026-2027 budget year.

5-Year capital requests-MK Brown

Capital Request	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-Year Total
ADA/TAS Modifications	-	-	-	-	200,000	200,000
Titan PRO Resin Cross Back Chairs / Dollies	-	-	-	28,000	-	28,000
Equipment/Fixtures Replacement	8,000	8,000	8,000	8,000	8,000	40,000
HVAC Maintance and Replacement	50,000	50,000	50,000	50,000	50,000	250,000
Fix Heater in Auditorium	58,000	-	-	-	-	58,000
New flooring in the Lobby	-	33,505	-	-	-	33,505
	$ 116,000	$ 91,505	$ 58,000	$ 86,000	$ 258,000	$ 609,505

Tax Increment Financing

Revenues	$	21,170
Expenditures	$	-
Excess of revenues over (under) expenditures	$	21,170
Reconciling items		
Use of fund balance	$	-
	$	-
Net reconciled - over (under)	$	21,170

Library

Revenues	**$ 287,697**
Expenditures	**$ 483,967**
Excess of revenues over/(under) expenditures	**$ (196,270)**
Net reconciled - over (under)	**$ (196,270)**

CITY OF PAMPA
REVENUES
2026-27 BUDGET

25-LIBRARY FUND

REVENUES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
00-32001	CURRENT TAXES	223,441	245,351	253,413
00-32002	DELINQUENT TAXES	6,470	5,000	7,000
00-32003	PENALTY & INTEREST	2,964	1,500	2,000
00-32073	MISCELLANEOUS	28	0	
00-32074	AUDITORIUM RENTALS	120	100	100
00-32093	COUNTY CONTRIBUTION	3,000	3,000	3,000
00-32095	FINES & FORFEITS-LIBRARY	2,791	3,000	3,000
00-32097	INT. INCOME-NOW & IMMA	5,937	3,000	5,000
00-32100	CASH SHORT OR LONG	-2	0	0
00-32305	CHARGES FOR COPIER USAGE	4,542	4,500	4,500
00-33206	DONATIONS-SPECIAL PROJECT	12,411	0	0
00-33300	TRANSFERS FROM OTHER FUND	204,391	194,317	9,684
TOTAL REVENUES		$466,092	$459,768	$287,697

MISSION STATEMENT:

The Lovett Memorial Library will offer a broadly defined program of information, education, recreation, and cultural enrichment opportunities for people of all ages and educational, cultural, and economic backgrounds.

The Lovett Memorial Library serves the community of Pampa and Gray County as a cultural, informational, and educational center by providing current books (print and E-Books), electronic subscriptions to academic journals and newspapers, videos, and books on tape regarding the needs of the community. The library has 10 computers available to the public with Internet access and productivity software along with a secured wireless access that requires getting a voucher number to connect. There was a total of 2,018 sessions or uses of the library's internet computers along with 295 Wi-Fi sessions along with 19,784 visits to our website. Library cards must be in good standing to have access to computers. People from out of town who do not belong to an HLC library will receive a guest pass ($1.00) to access the computers or Wi-Fi. Request for information may be made in person, phone, or e-mail. There are 3,671 registered users with library cards. The library had 12,501 people visit the library during this year. The library, located at the corner of Houston and Foster streets, houses over 50,858 items. The library circulated 26,129 items. Patrons have access to over 5,590 E-books and 1,399 downloadable audio books and 79 databases.

The TexShare Databases Program provided by the Texas State Library and Archives Commission allows libraries to provide authoritative and ad-free electronic articles, books, tutorials, and other resources to their patrons 24/7 through 63 electronic resources. This program provides access to more than 27,750 journals and magazines, over 215, 000 E-books, and over 16 million images, videos, and interactive resources. Retail cost of the TexShare Databases for our library if purchased individually would cost $67,348.00. Instead, the library pays $517.00 a year for TexShare membership. The other 14 databases are purchased through Harrington Library Consortium (HLC) at a reduced rate.

The present building was constructed in 1954 with a bequest from Henry and Fannie Lovett. Major interior modifications to the library were completed in 1999 through a grant from the Pampa Lovett Library Foundation, including the installation of an elevator, a second-story bridge and numerous other Texas Fire Code and ADA-mandated structural modifications.

A 5-member Library Board serves in an advisory role on overall policy and provides promotional efforts on behalf of the library. Other library support groups include the Friends of the Library and the Gray Pampa Foundation.

The hours of operation: Monday-Friday 9am-6pm Closed Saturday & Sunday

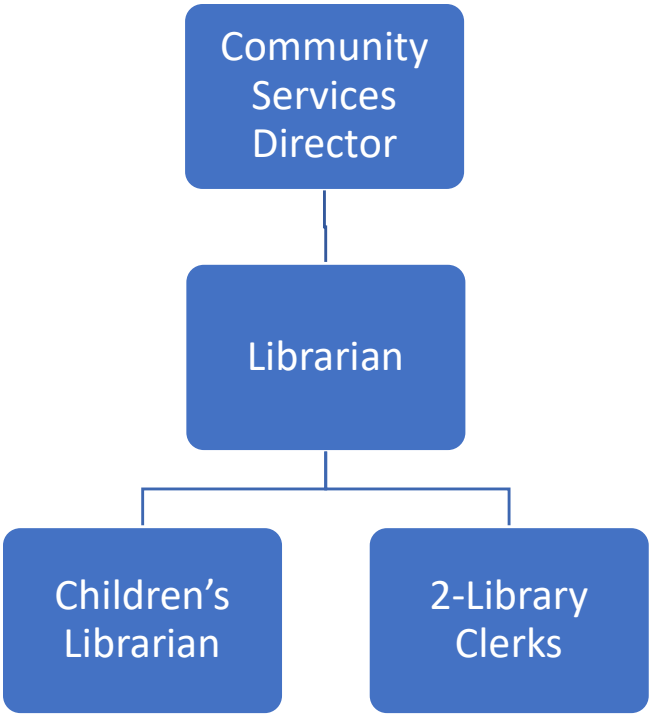
FUNDING:

The City of Pampa provides most of the funds necessary for staff and building maintenance. Three cents of the tax rate are set aside by ordinance for operation of the Library. The City transfers an additional amount into the Library Fund. The Library Advisory Board seeks other funding for special projects. Other funding sources include Gray County, the Lovett Library Foundation, Gray-Pampa Foundation, the Pampa Friends of the Library, and memorials. Funding for library books and DVDs come from these other sources and other grants that may be obtained.

GOALS AND OBJECTIVES

- The Library will provide the citizens of Pampa and Gray County with the most up-to-date informational, educational, and recreational materials.
- The Library will encourage children to become responsible life-long patrons of the library.
- The Library will introduce the citizens of Pampa and Gray County to the informational and educational benefits of technology.
- The Library will serve a culturally and racially diverse population.
- The Library will encourage public support and use of the library.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	4	4	4
Department Total	4	4	4



CITY OF PAMPA
2026-27

25 -LIBRARY FUND
25 LOVETT MEM LIBRARY

DEPARTMENT EXPENDITURES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
25-41010	SALARIES AND WAGES	223,654.49	225,011.00	228,624.00
25-41020	LONGEVITY PAY	2,624.00	2,816.00	2,992.00
25-41030	OVERTIME PAY	0.00	0.00	0.00
25-41050	PART TIME & TEMPORARY PAY	12,494.76	22,000.00	22,000.00
25-41060	INCENTIVE PAY	419.90	420.00	420.00
25-41066	CELL PHONE ALLOWANCE	585.00	540.00	540.00
25-41070	TEXAS MUNICIPAL RETIREMENT	47,858.36	48,444.00	48,934.00
25-41075	MEDICARE TAX EXPENSE	3,339.72	3,658.00	3,691.00
25-41080	SOCIAL SECURITY TAX EXPENSE	14,280.04	15,639.00	15,784.00
25-41085	LTD, AD&D, & LIFE INSURANCE	872.88	894.00	901.00
25-41086	WORKERS COMPENSATION	597.28	462.00	508.00
25-41090	HEALTH INSURANCE	41,901.36	45,714.00	48,960.00
25-41096	MEMBERSHIP AIRMED	280.00	280.00	280.00
25-41097	DENTAL INSURANCE	576.00	576.00	576.00
TOTAL PERSONNEL SERVICES		349,483.79	366,454.00	374,210.00
CONTRACTUAL SERVICES				
25-42010	COMMUNICATIONS	6,431.56	6,625.00	6,800.00
25-42020	POSTAGE AND FREIGHT	2,929.03	2,715.00	2,998.00
25-42040	DUES & SUBSCRIPTIONS	237.00	244.00	187.00
25-42050	ELECTRICITY	10,740.30	13,500.00	14,500.00
25-42060	GAS	6,800.27	8,240.00	8,500.00
25-42085	RENTAL- OFFICE EQUIPMENT	1,864.71	3,794.00	3,800.00
25-42130	PROFESSIONAL DEVELOPMENT	0.00	135.00	237.00
25-42180	LAUNDRY SERVICE	0.00	0.00	0.00
25-42570	MISC. CONTRACT LABOR	5,485.94	6,537.00	6,081.00
TOTAL CONTRACTUAL SERVICES		34,488.81	41,790.00	43,103.00
SUPPLIES, MATERIAL & MNT				
25-43010	OFFICE EXPENSE	642.83	790.00	1,000.00
25-43020	OPERATING EXPENSE	1,499.63	1,100.00	1,000.00
25-43030	JANITOR SUPPLIES	979.57	588.00	1,000.00
25-43050	CHEMICALS	0.00	0.00	265.00
25-43120	BOOKS	7,585.50	0.00	0.00
25-43130	PERIODICALS	132.00	150.00	150.00
25-43145	COMPUTER SOFTWARE	17,137.36	17,266.00	16,000.00
25-43200	MOTOR FUEL AND LUBRICANTS	156.68	730.00	700.00
25-43210	MINOR TOOLS AND APPARATUS	1,666.45	862.00	1,200.00
25-43220	MNT-BUILDINGS	2,843.26	7,530.00	8,480.00
25-43250	MNT-IMPROVEMENTS	1,750.00	0.00	0.00
25-43280	MNT-AUTO EQUIPMENT	186.11	350.00	350.00
25-43430	MNT-OTHER EQUIPMENT	5,133.12	5,544.00	7,720.00
TOTAL SUPPLIES, MATERIAL & MNT		39,712.51	34,910.00	37,865.00
OTHER CHARGES				
25-44040	INSURANCE & BONDS	11,718.92	16,614.00	19,105.00
25-44051	LEASE PRINCIPAL-EQUIPMENT	1,771.46	0.00	0.00
25-44052	LEASE INTEREST-EQUIPMENT	290.02	0.00	0.00
25-44350	ADMINISTRATIVE FEES	21,605.00	0.00	0.00
TOTAL OTHER CHARGES		35,385.40	16,614.00	19,105.00
CAPITAL				
25-45030	IMPROVEMENTS	0.00	0.00	9,684.00
25-45080	OTHEER EQUIPMENT	0.00	0.00	0.00
TOTAL CAPITAL		0.00	0.00	9,684.00
TOTAL 25 LOVETT MEM LIBRARY		459,070.51	459,768.00	483,967.00

MK Brown Fund Approved Capital for 2026-27

Funded Capital-Library

Upgrades to the Fire alarm system and smoke detector panel will be completed in the '26-2'27 budget year.

5-Year capital requests-Library

Capital Request	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-Year Total
New Water Sprinkler System and sodding	-	72,408	-	-	-	72,408
New Roof	-	-	-	-	212,180	212,180
Handicap Ramp and Parking spot in the staff parking lot	-	-	-	-	135,795	135,795
Painting in the inside of the library	-	-	-	-	45,217	45,217
Computer Servers	-	-	-	-	6,000	6,000
10 Alienware Aurora R16 Gaming Desktop	-	-	-	-	32,000	32,000
Plumbing	-	-	-	8,997	-	8,997
Ballasts, lightbulbs, & Electrician	-	-	28,206	-	-	28,206
Fire Alarm Panel & Smoke Detector Replacement	9,684	-	-	-	-	9,684
Ceiling Fans	-	-	-	-	16,728	16,728
Remodel Auditorium Kitchen area	-	-	-	-	117,300	117,300
	$ 9,684	$ 72,408	$ 28,206	$ 8,997	$ 565,220	$ 684,515

Public Safety Grants FD 26

Public Safety Grant Fund-

The Public Safety Grant Fund was established in FY 2020 to provide a transparent accounting process for Federal grant awards. All revenue and expenses are held in this fund and may vary depending on the award.

CITY OF PAMPA
REVENUES
2026-27 BUDGET

26-PUBLIC SAFETY GRANTS

REVENUES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
00-32043	CRIMINAL JUSTICE GRANTS	-	88,500	-
00-32052	EMERGENCY MGMT GRANTS	-	-	-
TOTAL REVENUES		$ -	$ 88,500	$ -

CITY OF PAMPA
2026-27

26 -PUBLIC SAFETY GRANTS
VARIOUS DEPARTMENTS
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
08-43040	CLOTHING & LINEN	0.00	63,000.00	0.00
TOTAL SUPPLIES, MATERIAL & MNT		0.00	63,000.00	0.00
CAPITAL				
08-45080	OTHER EQUIPMENT	0.00	25,500.00	0.00
TOTAL CAPITAL		0.00	25,500.00	0.00
TOTAL EXPENDITURES		0.00	88,500.00	0.00

Enterprise Funds

Leased Properties

Revenues	**$**	**33,155**
Expenditures	**$**	**33,155**
Excess of revenues over (under) expenditures	**$**	**-**
Reconciling items		
Net reconciled - over (under)	**$**	**-**

City of Pampa Revenues 2026-27

CITY OF PAMPA
REVENUES
2026-27 BUDGET

30-LEASED PROPERTIES

REVENUES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
00-32041	RENTALS FROM BUILDINGS	3,420	29,655	29,655
00-32097	INT. INCOME-NOW & IMMA	4,542	3,000	3,500
00-32098	INTEREST INCOME-NOTE	23,897	0	0
00-33251	INTEREST INCOME-LEASES	941	0	0
		$32,800	$32,655	$33,155

MISSION STATEMENT:

To provide lease space for the betterment of the City of Pampa and our community.

The City of Pampa provides leased space on its communication tower located at 2801 Kentucky, space on the water tower at 822 W. Foster and space on the water tower at N. Crest to various cell phone providers. The city also provides leased farmland (East of town) to Red River Dairy and office in the City Hall to the Texas Railroad Commission.

FUNDING:

Rental from the leased spaces provide funding for this program.

CITY OF PAMPA
2026-27

30 -LEASED PROPERTIES				
DEPARTMENT EXPENDITURES			**AMENDED**	
		2024-25	**2025-26**	**2026-27**
		BUDGET	**BUDGET**	**BUDGET**
OTHER CHARGES				
30-44040	**INSURANCE & BONDS**	**8,528.88**	**8,000.00**	**12,500.00**
30-44300	**PAYMENT IN LIEU OF TAXES**	**1,732.00**	**1,732.00**	**1,633.00**
30-44350	**ADMINISTRATIVE FEES**	**32,448.00**	**22,923.00**	**19,022.00**
30-44600	**DEPRECIATION**	**14,237.16**	**0.00**	**0.00**
TOTAL OTHER CHARGES		**56,946.04**	**32,655.00**	**33,155.00**
TOTAL 30 LEASED PROPERTIES		**56,946.04**	**32,655.00**	**33,155.00**

The City of Pampa has an agreement with CH2M Hill OMI to operate the City owned Water and Sewer Utilities facilities to provide potable water to residential and commercial properties within the city and to collect and treat wastewater (sewage) from these customers. This agreement was established in October of 2002 for CH2M to provide adequate personnel to handle the operations, maintenance, and management services of City assets and departmental expenses. Departmental expenses are determined based on the contract set forth and any expenses not included in the current contract. The Water and Sewer Utilities are funded entirely by customer usage fees and bonds — no tax revenues are used to fund operations.

The municipal water system distributes approximately 900 million gallons of water annually to approximately 7,840 customers, using 155 miles of water mains. The maximum daily capacity of the system is 10 million gallons. Most of the water usage within city limits comes from CRMWA. However, the City of Pampa has a total of 10 wells that are used to feed various pumpstations throughout our city and are available when the demand for water is higher or for emergency situations. Our water treatment plant is required to perform various in-house testing either daily or quarterly and an annual test that is conducted by an outside lab hired by TCEQ to ensure compliance. The city also maintains 116 miles of sewer mains that are part of a 3–6-month cleaning program. This program is designed to help decrease the amount of grease and residue buildup by adding enzymes to areas that have reoccurring issues. The city also does yearly sewer testing by introducing smoke into the sewer system, to help identify and repair areas of inflow and infiltration. This testing is completed by ward and citizens are notified beforehand. Pampa's wastewater treatment plant is also required to perform testing by TCEQ, and these tests may be daily, twice a week, quarterly, or yearly to ensure compliance.

Pampa is a member of the Canadian River Municipal Water Authority ("CRMWA"), where its geographical area includes the surface water from Lake Meredith, and the aqueduct system that supplies the City of Pampa along with 10 other cities. The City of Pampa has entered into a variety of agreements and contracts with CRMWA since 1968 for the betterment of our city and to provide a higher quality water supply. One of the contracts that the City has with CRMWA covers the cost of acquiring water rights on 42,765 acres of land in Hutchinson and Roberts Counties, along with 29 wells to produce underground water. The city does not have the ability to significantly influence operations or appoint a significant portion of the CRMWA board. However, as a member of CRMWA, the City is responsible for a portion of all debt issued by the water district with these payments being made solely out of water system revenues and not any general obligation of the City.

The operations of the Water and Sewer Utilities are accounted for in the Water and Sewer System Fund which includes Utility Collection, Water Production/Treatment, Water Distribution, Wastewater Collection, and Wastewater Treatment.

Water and Wastewater

Revenues	**$ 11,204,750**
Expenditures	**$ 11,406,657**
Excess of revenues over (under) expenditures	**$ (201,907)**
Reconciling:	
2020 CO	
Restricted Funds-Well	
Restricted Funds	**$ 201,907**
Net reconciled - over (under)	**$ -**

City of Pampa Revenues 2026-27

CITY OF PAMPA
REVENUES
2026-27 BUDGET

31 WATER & WASTEWATER

REVENUES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
00-32039	OTHER GRANTS	0	0	0
00-32056	REIMBURSEMENT FROM INTERSECT	274,725	28,961	0
00-32072	SALE OF MATERIALS & EQUIP	0	0	0
00-32073	MISCELLANEOUS	(6,925)	4,000	4,000
00-32077	INSURANCE & DAMAGE CLAIMS	3,416	28,529	0
00-32078	INTEREST INCOME-INVESTMNT	0	10,000	
00-32079	HHW REVENUE	8,683	8,800	9,100
00-32081	WATER SALES	5,596,977	6,100,000	7,259,000
00-32082	SEWER CHARGES	2,515,026	2,673,471	3,103,650
00-32083	TAPPING CHARGES	16,900	10,800	15,000
00-32084	REIMBURSEMENT FOR PROJECTS	0	0	0
00-32085	SEWER SURCHARGE	434,083	435,000	450,000
00-32092	LATE PAYMENT PENALTY	291,758	295,000	320,000
00-32097	INT. INCOME-NOW & IMMA	32,423	35,000	35,000
00-32100	CASH SHORT OR LONG	105	0	0
00-32102	INDUSTRIAL WATER AGREEMENTS	74,000	25,000	0
00-32157	TRRA REVENUE	0	0	0
00-32300	CHARGES FOR SERVICES	7,760	9,000	9,000
00-33300	TRANSFERS FROM OTHER FUND	0	500,000	0
TOTAL REVENUES		$9,248,930	$10,163,561	$11,204,750

MISSION STATEMENT:

The Utility Department is committed to developing and maintaining a team of competent professionals who are dedicated to enhancing our customers' service experience through accurate utility billing, advanced technological improvements, and a focus on customer-centric solutions while planning needs of our growing and diverse community.

Responsibilities

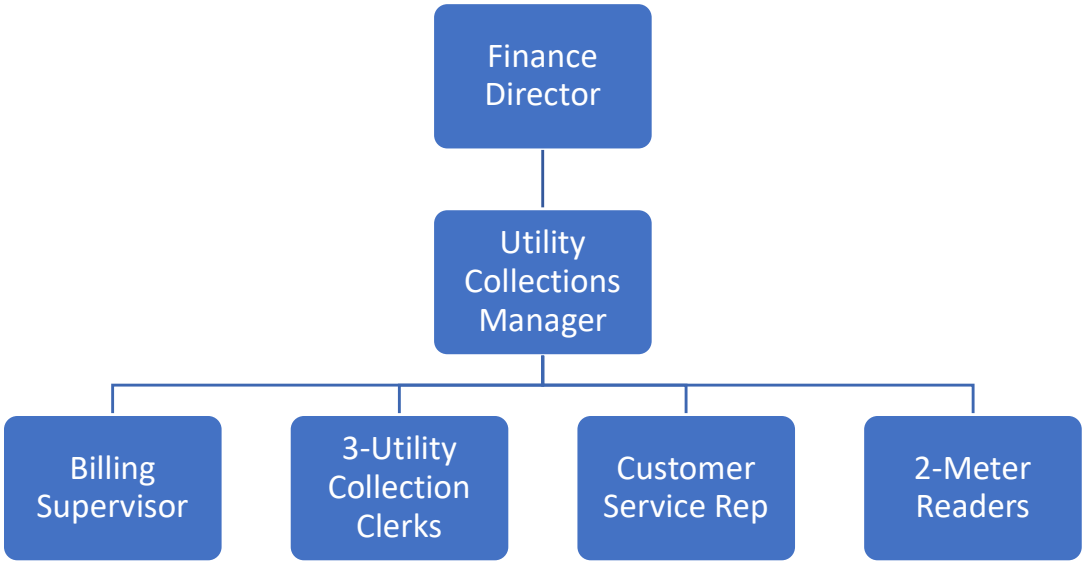
- Utility billing for water, wastewater, and trash
- Processing utility payments
- Applying requested change to utility accounts
- Meter reading
- Customer service and education regarding water billing and meter reading

Goals

- Ensure that our customers feel valued and experience courteous interactions
- Strive to exceed the expectations of all customers
- Emphasize understanding the customer's perspective in all situations
- Continuously seek and introduce new ideas, services, and opportunities in everything we do

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	8	8	8
Department Total	8	8	8

Municipal Utilities Accounting and Collection Cont.



CITY OF PAMPA
2026-27

31 -WATER & WASTEWATER
32 UTILITY ACCT/COLLECTN
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
32-41010	SALARIES AND WAGES	372,457.71	388,208.00	317,444.00
32-41020	LONGEVITY PAY	2,228.00	2,784.00	3,144.00
32-41030	OVERTIME PAY	111.72	103.00	0.00
32-41035	STEP-UP PAY	0.00	500.00	500.00
32-41050	PART TIME & TEMPORARY PAY	0.00	0.00	0.00
32-41060	INCENTIVE PAY	965.44	1,860.00	1,500.00
32-41066	CELL PHONE ALLOWANCE	585.00	540.00	540.00
32-41070	TEXAS MUNICIPAL RETIREMENT	67,500.62	82,851.00	84,764.00
32-41075	MEDICARE TAX EXPENSE	5,392.32	5,710.00	5,842.00
32-41080	SOCIAL SECURITY TAX EXPENSE	23,058.05	24,414.00	24,978.00
32-41085	LTD, AD&D, & LIFE INSURANCE	1,459.02	1,561.00	1,605.00
32-41086	WORKERS COMPENSATION	2,564.57	1,925.00	6,856.00
32-41090	HEALTH INSURANCE	83,671.31	91,428.00	97,920.00
32-41096	MEMBERSHIP AIRMED	560.00	560.00	560.00
32-41097	DENTAL INSURANCE	1,152.00	1,152.00	1,152.00
TOTAL PERSONNEL SERVICES		561,705.76	603,596.00	546,805.00
CONTRACTUAL SERVICES				
32-42010	COMMUNICATIONS	4,336.27	4,679.00	4,900.00
32-42020	POSTAGE AND FREIGHT	44,963.13	56,458.00	65,000.00
32-42040	DUES & SUBSCRIPTIONS	75.00	100.00	0.00
32-42085	RENTAL-OFFICE EQUIP.	162.60	875.00	1,060.00
32-42125	BUSINESS EXPENSE	14.00	0.00	0.00
32-42130	PROFESSIONAL DEVELOPMENT	305.00	1,100.00	800.00
32-42155	EMPLOYEE TRAINING EXPENSE	1,015.00	925.00	450.00
32-42170	COLLECTION EXPENSE	7.23	0.00	0.00
32-42430	PRINTING EXPENSE	9,945.17	4,054.00	9,700.00
32-42520	EMPLOYEE LICENSES	0.00	250.00	250.00
TOTAL CONTRACTUAL SERVICES		60,823.40	68,441.00	82,160.00
SUPPLIES, MATERIAL & MNT				
32-43010	OFFICE EXPENSE	2,668.47	2,800.00	3,300.00
32-43020	OPERATING EXPENSE	323.72	300.00	300.00
32-43040	CLOTHING & LINEN	133.91	1,335.00	1,335.00
32-43145	COMPUTER SOFTWARE	3,714.32	290.00	300.00
32-43200	MOTOR FUEL AND LUBRICANTS	8,350.45	8,400.00	8,800.00
32-43210	MINOR TOOLS AND APPARATUS	6,193.13	5,975.00	9,300.00
32-43220	MNT-BUILDINGS	0.00	0.00	0.00
32-43275	MNT-COMPUTER EQUIPMENT	49,056.55	77,446.00	75,000.00
32-43280	MNT-AUTO EQUIPMENT	15,425.83	1,985.00	3,000.00
32-43340	MNT-COMMUNICATIONS EQUIP	0.00	0.00	0.00
TOTAL SUPPLIES, MATERIAL & MNT		85,866.38	98,531.00	101,335.00
OTHER CHARGES				
32-44040	INSURANCE & BONDS	382.95	461.00	529.00
32-44045	VEHICLE LEASE	22,112.00	22,000.00	22,000.00
32-44047	EXTERNAL VEHICLE LEASE	2,563.98	28,000.00	28,000.00
32-44052	LEASE INTEREST-EQUIPMENT	99.18	0.00	0.00
32-44054	LEASE INTEREST-VEHICLES	3,721.81	0.00	0.00
32-44060	CLAIMS, JUDGEMENTS AND DAMA	0.00	6,559.00	0.00
32-44200	TRANSFERS TO OTHER FUNDS	150,960.00	0.00	52,675.00
32-44300	PAYMENT IN LIEU OF TAXES	14,152.00	14,141.00	13,516.00
32-44350	ADMINISTRATIVE FEES	183,808.00	512,712.00	576,644.00
32-44600	DEPRECIATION	890.88	0.00	0.00
32-44601	AMORTIZATION-LEASE EQUIP	621.23	0.00	0.00
32-44602	AMORTIZATION-LEASE VEHICLES	23,900.13	0.00	0.00
32-44615	BAD DEBT EXPENSE	15,500.29	0.00	0.00
TOTAL OTHER CHARGES		418,712.45	583,873.00	693,364.00
CAPITAL				
32-45030	IMPROVEMENTS	0.00	174,499.00	0.00
TOTAL CAPITAL		0.00	174,499.00	0.00
TOTAL 32 UTILITY ACCT/COLLECTN		1,127,107.99	1,528,940.00	1,423,664.00

Water Production and Treatment 31-33

MISSION STATEMENT:

The Water Production Department's mission is to provide potable water of a quality which meets State and Federal drinking water standards in sufficient quantity to meet the City's daily and seasonal peak demand and storage requirements.

The Production and Treatment Department is responsible for the maintenance and operation of the Water Filtration Plant, two Booster Stations, three Elevated Storage Tanks, five Ground Storage Tanks and twelve Water Wells, also Prison Pump Station, one Elevated Storage, one Ground Storage and four Wells.

The Department is operated by Jacobs, Dallas, Texas and operates under permit by the Texas Commission on Environmental Quality – Water Supply #0900003.

The City of Pampa is one of eleven cities comprising the Canadian River Municipal Water Authority (owners of Lake Meredith) with an allocation of 7.163%.

The Water Treatment process for RAW water obtained from the CRMWA includes coagulation-flocculation, sedimentation, filtration and disinfection. The treatment process for city owned ground water is disinfection only.

Operators are responsible for bacteriological sampling of all water in the system. Other tests include turbidity, total chlorine residual, free chlorine residual and PH.

The Water Treatment Plant and Water Supply System are inspected every year or annually by the Texas Commission on Environmental Quality.

Departmental personnel are employees of Jacobs, OMI and are required to be certified by TCEQ. The staff includes three “C” Certified Surface Water Operators, four “C” Certified Groundwater Operator, Two Certified “C” Distribution Operator and one “D” Certified Water Operator.

The employees of the Water Treatment Plant have a great sense of pride in their work. This is evident in the way the facility has improved over the last year. The City should be proud to have local operators who are among the best in the area treating water with state-of-the-art technology. This wouldn’t have been possible without the support of City Hall, the City Commissioners, and their continuous efforts to assure the newest technology is identified, explores, and implemented when feasible.

FUNDING:

Water Production and Treatment is funded through the sale of water and is accounted for in the Enterprise Fund/Water and Wastewater.

GOALS AND OBJECTIVES:

- Meet all federal and state water quality standards.
- Have two operators upgrade their certifications.
- We will have 80 hours of training for each operator consisting of technical and safety topics.
- Continue improving appearance of facilities.
- Continue to find ways to reduce the cost of chemicals so savings can be passed back to the City.
- Perform more tours and presentations in our endeavor to further educate the citizens of Pampa.

CITY OF PAMPA
2026-27

31 -WATER & WASTEWATER
33 WATER PRODUCTION/TREA
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
CONTRACTUAL SERVICES				
33-42010	COMMUNICATIONS	2,721.30	2,868.00	2,900.00
33-42020	POSTAGE AND FREIGHT	0.00	1.00	0.00
33-42045	PERMIT FEES	21,665.93	21,639.00	22,000.00
33-42046	WATER & WASTEWATER TESTNG	11,871.00	15,000.00	16,000.00
33-42050	ELECTRICITY	167,561.05	269,111.00	292,734.00
33-42060	GAS	6,764.55	9,785.00	9,800.00
33-42130	PROFESSIONAL DEVELOPMENT	7,122.75	7,441.00	0.00
33-42570	MISC. CONTRACT LABOR	860,111.96	876,879.00	1,211,954.00
TOTAL CONTRACTUAL SERVICES		1,077,818.54	1,202,724.00	1,555,388.00
SUPPLIES, MATERIAL & MNT				
33-43050	CHEMICALS	61,855.27	82,400.00	85,900.00
33-43145	COMPUTER SOFTWARE	0.00	1,651.00	0.00
33-43210	MINOR TOOLS AND APPARATUS	0.00	79.00	0.00
33-43220	MNT-BUILDINGS	983.33	1,878.00	950.00
33-43360	MNT-WELLS, PUMPS & ROTORS	19,770.99	100,000.00	100,000.00
TOTAL SUPPLIES, MATERIAL & MNT		82,609.59	186,008.00	186,850.00
OTHER CHARGES				
33-44040	INSURANCE & BONDS	46,718.35	65,535.00	75,364.00
33-44060	CLAIMS, JUDGEMENTS AND DAMA	4,079.00	22,970.00	0.00
33-44090	CRMWA - OPERATION & MAINT	591,800.00	874,149.00	725,071.00
33-44095	CRMWA - VARIABLE COST	218,117.16	524,489.00	939,043.00
33-44300	PAYMENT IN LIEU OF TAXES	31,837.00	31,837.00	30,412.00
33-44350	ADMINISTRATIVE FEES	243,107.00	512,713.00	576,644.00
33-44500	INTEREST & FISCAL CHARGES	92,678.22	80,493.00	57,563.00
33-44510	PRINCIPAL RETIREMENT	0.00	653,732.00	600,494.00
33-44600	DEPRECIATION	561,030.59	0.00	0.00
33-44615	BAD DEBT EXPENSE	0.00	0.00	0.00
TOTAL OTHER CHARGES		1,789,367.32	2,765,918.00	3,004,591.00
CAPITAL				
33-45010	LAND/BETTERMENT TO LAND	0.00	500,000.00	
33-45030	IMPROVEMENTS	0.00	415,000.00	
33-45080	OTHER EQUIPMENT	0.00	0.00	300,000.00
TOTAL CAPITAL		0.00	915,000.00	300,000.00
TOTAL 33 WATER PRODUCTION/TREA		2,949,795.45	5,069,650.00	5,046,829.00

MISSION STATEMENT:

Our mission is to provide our customers potable water with as few interruptions as possible while maintaining a uniform flow at a constant pressure.

This department is responsible for the operation and maintenance of approximately 155 miles of various size water distribution mains:

2” – 16,656 linear ft.

4” – 300,865 linear ft.

6” – 252,789 linear ft.

8” – 63,004 linear ft.

10” – 68,671 linear ft.

12” – 49,297 linear ft.

16” – 48,848 linear ft.

20” – 10,659 linear ft.

24” – 2,625 linear ft.

30” – 2,400 linear ft.

Total of 815,814 linear ft.

This Department also services and maintains approximately 8074 active meters and service lines to meters, 593 fire hydrants and an estimated 2418 main valves.

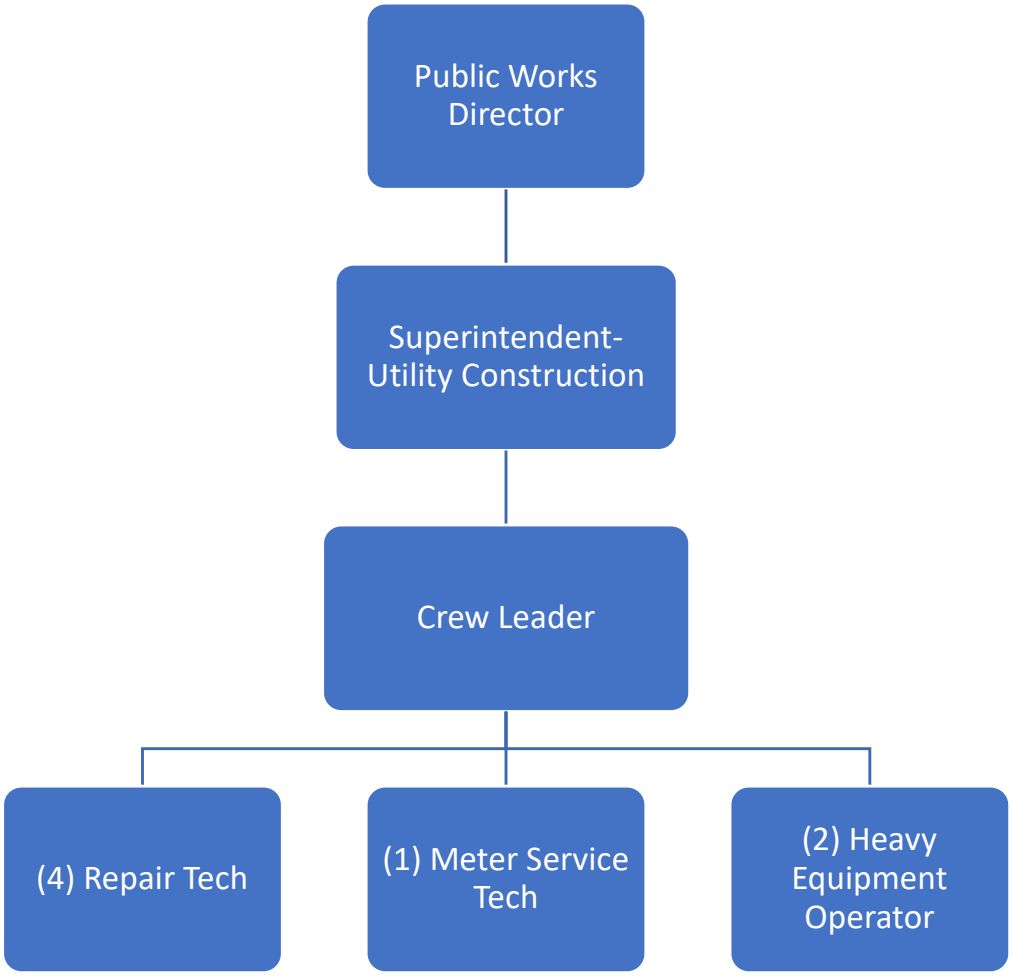
GOALS AND OBJECTIVES

- Provide our customers with a dependable potable water supply with uniform flow and pressure to meet the demands of our customer and fire protection.
- Reduce the occurrence of water line repairs.
- Continue valve program to locate and operate all valves within the distribution system 100/year.
- Meter replacement to the new AMR/smart meters.
- Fire hydrant change out program 30/year.
- Valve replacement program 20/year.
- Perform a quality flush on 100 fire hydrants a year.
- Restore streets and alleys to acceptable quality after excavation.
- To perform any job that is asked of us to help the City become a safer and better place to live, work and play.

BUDGET HIGHLIGHTS

- Installation of the AMR/Smart Meter Program
- Continue the Water Main Replacement Program
- Continue the Fire Hydrant Replacement Program.
- Continue the Water Valve Replacement Program.
- Continue to Assist and Support the Other Departments when needed.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	9	9	8
Department Total	9	9	8


Public Works Director
Superintendent-Utility Construction
Crew Leader
(4) Repair Tech
(1) Meter Service Tech
(2) Heavy Equipment Operator

CITY OF PAMPA
2026-27

31 -WATER & WASTEWATER
34 WATER DISTRIBUTION
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
34-41010	SALARIES AND WAGES	322,197.44	306,553.00	332,619.00
34-41020	LONGEVITY PAY	2,340.00	1,628.00	560.00
34-41030	OVERTIME PAY	37,051.01	30,000.00	35,000.00
34-41035	STEP-UP PAY	4.00	1,000.00	1,000.00
34-41050	PART TIME & TEMPORARY PAY	16,021.43	13,504.00	0.00
34-41060	INCENTIVE PAY	2,471.71	2,340.00	2,101.00
34-41066	CELL PHONE ALLOWANCE	270.00	360.00	360.00
34-41070	TEXAS MUNICIPAL RETIREMENT	69,544.51	86,749.00	72,584.00
34-41075	MEDICARE TAX EXPENSE	5,568.07	5,978.00	5,510.00
34-41080	SOCIAL SECURITY TAX EXPENSE	23,808.54	25,563.00	23,559.00
34-41085	LTD, AD&D, & LIFE INSURANCE	1,067.04	1,546.00	1,351.00
34-41086	WORKERS COMPENSATION	5,004.13	3,837.00	18,201.00
34-41090	HEALTH INSURANCE	67,955.33	102,857.00	97,920.00
34-41096	MEMBERSHIP AIRMED	560.00	630.00	560.00
34-41097	DENTAL INSURANCE	1,296.00	1,296.00	1,152.00
TOTAL PERSONNEL SERVICES		555,159.21	583,841.00	592,477.00
CONTRACTUAL SERVICES				
34-42010	COMMUNICATIONS	3,412.78	3,205.00	32,055.00
34-42020	POSTAGE AND FREIGHT	600.22	195.00	195.00
34-42030	ADVERTISING	0.00	1,376.00	0.00
34-42040	DUES & SUBSCRIPTIONS	225.00	700.00	700.00
34-42050	ELECTRICITY	5,954.53	6,810.00	9,200.00
34-42060	GAS	8,230.62	9,785.00	10,000.00
34-42090	RENTAL OF EQUIPMENT	1,985.56	536.00	500.00
34-42125	BUSINESS EXPENSE	124.80	43.00	0.00
34-42130	PROFESSIONAL DEVELOPMENT	416.00	0.00	0.00
34-42155	EMPLOYEE TRAINING EXPENSE	4,976.45	1,850.00	5,180.00
34-42430	PRINTING EXPENSE	0.00	512.00	512.00
34-42520	EMPLOYEE LICENSES	688.70	888.00	888.00
34-42570	MISC. CONTRACT LABOR	6,970.65	3,791.00	10,000.00
TOTAL CONTRACTUAL SERVICES		33,585.31	29,691.00	69,230.00
SUPPLIES, MATERIAL & MNT				
34-43010	OFFICE EXPENSE	148.97	131.00	126.00
34-43020	OPERATING EXPENSE	10,985.32	3,914.00	4,355.00
34-43030	JANITOR SUPPLIES	0.00	0.00	0.00
34-43040	CLOTHING & LINEN	4,714.82	3,868.00	5,000.00
34-43050	CHEMICALS	30.76	300.00	300.00
34-43145	COMPUTER SOFTWARE	1,728.03	2,691.00	2,241.00
34-43200	MOTOR FUEL AND LUBRICANTS	18,623.32	29,400.00	31,000.00
SUPPLIES, MATERIAL & MNT (CONTINUED)				
34-43210	MINOR TOOLS AND APPARATUS	14,922.91	19,784.00	15,000.00
34-43220	MNT-BUILDINGS	3,316.28	6,600.00	4,600.00
34-43230	MNT-STS/CURBS/GUTTERS/CULVE	22,550.00	19,379.00	20,000.00
34-43250	MNT-IMPROVEMENTS	174,221.83	75,825.00	75,000.00
34-43275	MNT-COMPUTER EQUIPMENT	0.00	22,015.00	22,015.00
34-43280	MNT-AUTO EQUIPMENT	3,879.67	14,090.00	10,000.00
34-43300	MNT-MACHINERY	13,432.36	21,774.00	17,000.00
34-43440	MNT-TIRES/TUBES	0.00	0.00	0.00
34-43450	MNT-WATER METERS & BOXES	27,628.82	26,812.00	31,150.00
TOTAL SUPPLIES, MATERIAL & MNT		296,183.09	246,583.00	237,787.00
OTHER CHARGES				
34-44040	INSURANCE & BONDS	13,221.78	16,660.00	19,159.00
34-44045	VEHICLE LEASE	55,000.00	55,000.00	55,000.00
34-44054	LEASE INTEREST-VEHICLES	0.00	0.00	0.00
34-44060	CLAIMS, JUDGEMENTS AND DAMA	1,522.65	4,944.00	0.00
34-44200	TRANSFERS TO OTHER FUNDS	629,159.90	249,574.00	235,118.00
34-44300	PAYMENT IN LIEU OF TAXES	31,836.00	31,818.00	30,412.00
34-44350	ADMINISTRATIVE FEES	243,107.00	512,713.00	576,644.00
34-44500	INTEREST & FISCAL CHARGES	0.00	35,205.00	21,297.00
34-44510	PRINCIPAL RETIREMENT	0.00	100,000.00	100,000.00
34-44600	DEPRECIATION	347,229.45	0.00	0.00
34-44602	AMORTIZATION-LEASE VEHICLES	0.00	0.00	0.00
TOTAL OTHER CHARGES		1,321,076.78	1,005,914.00	1,037,630.00
CAPITAL				
34-45030	IMPROVEMENTS	0.00	399,600.00	0.00
34-45080	OTHER EQUIPMENT	0.00	0.00	0.00
TOTAL CAPITAL		0.00	399,600.00	0.00
TOTAL 34 WATER DISTRIBUTION		2,206,004.39	2,265,629.00	1,937,124.00

Wastewater Collection 31-35

MISSION STATEMENT:

Our mission is to provide the citizens with a sanitary Wastewater (Sewer) Collection System with as few interruptions as possible.

Wastewater Collection is responsible for the maintenance and repair of approximately 115 miles of various sizes of collection mains:

6” – 293,701 linear ft.

8” – 152,209 linear ft.

10” – 54,602 linear ft.

12” – 54,202 linear ft.

15” – 19,367 linear ft.

18” – 34,470 linear ft.

30” - 3,339 linear ft.

Total of 611,890 linear ft.

This Department also services 1,304 manholes and 353 clean outs and assists other Departments by cleaning Storm Sewers, Clarifiers, Water Valves, Mud Pits and Drainage and spill problems.

The Texas Commission on Environmental Quality regulates the operation of Wastewater Collection Systems.

GOALS AND OBJECTIVES

Provide a safe and efficient collection of wastewater (sewer).

Reduce wastewater stoppages (sewer chokes) through a scheduled main line cleaning program and continue to improve response time on emergency stoppages.

Reduce wastewater stoppages (sewer chokes) caused by grease buildup through a grease trap inspection and B.E.F. (Bacteria, Enzymes, Fungi) program.

Improve street and alleys by adjusting the grade of manhole lids and clean out plugs and keeping them properly marked.

Video inspect mains and laterals to help find infiltration/inflow into the collection system.

Repair mains and service connections with new relining equipment to curtail infiltration/inflow into the collection system and to reduce cost of treatment at the Wastewater Treatment Plant.

Smoke testing the collection system to curtail infiltration/inflow into the collection system.

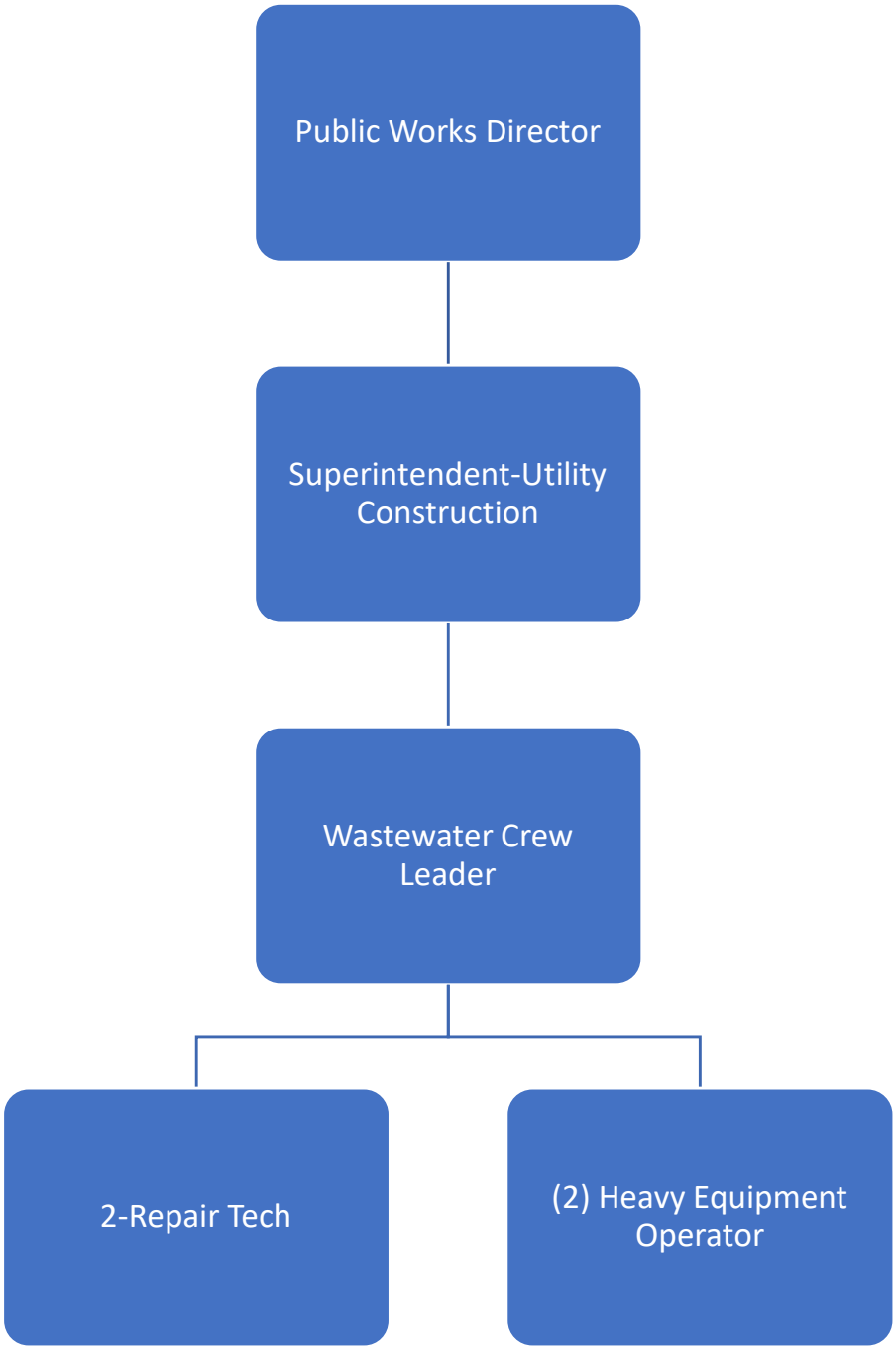
Repair and/or replace main sewer lines as needed to keep the collection system working properly.

Update the collection system grid map and input information into database for easy and more accurate access to collection system information.

Training on excavating, trenching, shoring, and confined space entry.

Maintain a safe working environment for the employees and the general public in work zones.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	6	6	6
Department Total	6	6	6



CITY OF PAMPA
2026-27

31 -WATER & WASTEWATER
35 WASTEWATER COLLECTION

DEPARTMENT EXPENDITURES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
35-41010	SALARIES AND WAGES	288,829.77	273,794.00	304,539.00
35-41020	LONGEVITY PAY	2,644.00	2,624.00	2,320.00
35-41030	OVERTIME PAY	18,192.39	13,227.00	12,000.00
35-41035	STEP-UP PAY	4.00	0.00	0.00
35-41060	INCENTIVE PAY	1,975.74	1,560.00	1,560.00
35-41066	CELL PHONE ALLOWANCE	975.00	900.00	900.00
35-41070	TEXAS MUNICIPAL RETIREMENT	57,831.18	68,510.00	68,493.00
35-41075	MEDICARE TAX EXPENSE	4,459.56	4,721.00	4,894.00
35-41080	SOCIAL SECURITY TAX EXPENSE	19,067.95	20,188.00	20,927.00
35-41085	LTD, AD&D, & LIFE INSURANCE	1,125.94	1,231.00	1,242.00
35-41086	WORKERS COMPENSATION	6,122.61	4,646.00	5,107.00
35-41090	HEALTH INSURANCE	56,304.75	68,571.00	73,440.00
35-41096	MEMBERSHIP AIRMED	420.00	420.00	420.00
35-41097	DENTAL INSURANCE	864.00	864.00	864.00
TOTAL PERSONNEL SERVICES		458,816.89	461,256.00	496,706.00
CONTRACTUAL SERVICES				
35-42010	COMMUNICATIONS	2,202.22	2,283.00	2,500.00
35-42020	POSTAGE AND FREIGHT	6.07	2,077.00	2,077.00
35-42040	DUES & SUBSCRIPTIONS	346.50	134.00	134.00
35-42050	ELECTRICITY	7,673.93	9,720.00	10,000.00
35-42060	GAS	10,679.55	12,360.00	13,000.00
35-42090	RENTAL OF EQUIPMENT	482.80	536.00	0.00
35-42125	BUSINESS EXPENSE	52.80	144.00	0.00
35-42155	EMPLOYEE TRAINING EXPENSE	1,691.80	1,082.00	1,075.00
35-42520	EMPLOYEE LICENSES	268.40	600.00	600.00
35-42570	MISC. CONTRACT LABOR	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES		23,404.07	28,936.00	29,386.00
SUPPLIES, MATERIAL & MNT				
35-43010	OFFICE EXPENSE	487.00	500.00	500.00
35-43020	OPERATING EXPENSE	10,740.07	4,500.00	4,500.00
35-43030	JANITOR SUPPLIES	0.00	5.00	0.00
35-43040	CLOTHING & LINEN	2,588.70	2,000.00	2,000.00
35-43050	CHEMICALS	5,869.31	0.00	4,000.00
35-43145	COMPUTER SOFTWARE	3,184.43	6,000.00	6,000.00
35-43150	MEDICAL SUPPLIES	0.00	0.00	0.00
35-43200	MOTOR FUEL AND LUBRICANTS	19,366.17	24,150.00	25,500.00
35-43210	MINOR TOOLS AND APPARATUS	7,084.81	8,646.00	8,000.00
SUPPLIES, MATERIAL & MNT (CONTINUED)				
35-43220	MNT-BUILDINGS	6,182.74	6,000.00	4,000.00
35-43230	MNT-STS/CURBS/GUTTERS/CULVE	0.00	3,000.00	3,000.00
35-43250	MNT-IMPROVEMENTS	22,729.50	28,271.00	20,000.00
35-43275	MNT-COMPUTER EQUIPMENT	0.00	0.00	0.00
35-43280	MNT-AUTO EQUIPMENT	9,283.01	12,604.00	12,000.00
35-43300	MNT-MACHINERY	33,766.99	30,977.00	30,000.00
35-43340	MNT-COMMUNICATIONS EQUIP	0.00	400.00	400.00
35-43440	MNT-TIRES/TUBES	0.00	0.00	0.00
TOTAL SUPPLIES, MATERIAL & MNT		121,282.73	127,053.00	119,900.00
OTHER CHARGES				
35-44040	INSURANCE & BONDS	25,260.60	34,201.00	39,331.00
35-44045	VEHICLE LEASE	46,119.00	46,119.00	46,119.00
35-44047	EXTERNAL VEHICLE LEASE	0.00	8,881.00	8,881.00
35-44054	LEASE INTEREST-VEHICLES	782.30	0.00	0.00
35-44060	CLAIMS, JUDGEMENTS AND DAMA	0.00	15,057.00	0.00
35-44200	TRANSFERS TO OTHER FUNDS	679,318.00	249,572.00	235,117.00
35-44300	PAYMENT IN LIEU OF TAXES	31,836.00	31,818.00	30,412.00
35-44350	ADMINISTRATIVE FEES	243,107.00	512,713.00	576,644.00
35-44600	DEPRECIATION	71,631.21	0.00	0.00
35-44602	AMORTIZATION-LEASE VEHICLES	7,658.81	0.00	0.00
TOTAL OTHER CHARGES		1,105,712.92	898,361.00	936,504.00
CAPITAL				
35-45030	IMPROVEMENTS	0.00	25,900.00	50,000.00
35-45050	AUTOMOTIVE EQUIPMENT	0.00	0.00	0.00
TOTAL CAPITAL		0.00	25,900.00	50,000.00
TOTAL 35 WASTEWATER COLLECTION		1,709,216.61	1,541,506.00	1,632,496.00

MISSION STATEMENT:

The mission statement of the Wastewater Treatment Department is to maintain proper, efficient operation and maintenance of the Wastewater Treatment facility and to consistently discharge treated water which is in compliance with EPA and Texas Commission on Environmental Quality permit requirements.

The Wastewater Treatment Department is responsible for the maintenance and operation of two collection system lift stations and the Wastewater Treatment Plant and the Prison Lift Station.

The Department is operated by Jacobs, Dallas, Texas and operates under permit #0010358-002 issued by Texas Natural Resource Conservation Commission and permit #TX0027618 issued by the U.S. EPA.

The Wastewater Treatment Plant is equipped with a bar screen, grit removal unit, oxidation ditch (which includes six aeration devices), two secondary clarifiers, a sludge thickener, three RAS pumps, one WAS pump, chlorine feed facilities, sulfur dioxide feed facilities, a chlorine contact/de-chlorination basin, two reuse pumps, 44,000 square feet of sludge drying beds and a 1-meter belt filter press sludge dewatering facility.

Current Permit limitations listed in the facilities NPDES permit for discharge into Red Deer Creek are as follows: Carbonaceous Biochemical Oxygen demand 10mg/L on a monthly average and 15 mg/L on a 7-day average; Total suspended Solids on a monthly average 15 mg/L and 25 mg/L on a 7-day average; Ammonia-Nitrogen on a monthly average 3 mg/L and 6 mg/L on a 7-day average. A minimum total chlorine residual of 1.0 mg/L is required in the effluent for disinfection. After disinfection, it is required that the effluent be de-chlorinated to a residual no greater than .099 mg/L.

The Wastewater Plant's Treatment capacity is 3.0 MGD with a peak hydraulic capacity of 6.0 MGD. Lagoons are available for storage of flows in excess of the plant capacity. The stored sewage can later be treated during normal plant flows. Departmental personnel are required to be certified by TCEQ. The staff includes two "B" Certified Operators, one "C" Certified Operator and one "D" Certified Operator.

The operators at the wastewater plant have made it a goal to improve the facility appearance and look forward to the opportunity to show off the facility. Last year we had a couple of tours, and the participants were impressed with the facility and the technology used. We hope by the time the same people come back we will impress them once again with new additions to the facility.

FUNDING:

The mission statement of the Wastewater Treatment Department is to maintain proper, efficient operation and maintenance of the Wastewater Treatment facility and to consistently discharge treated water which is in compliance with EPA and Texas Commission on Environmental Quality permit requirements.

GOALS AND OBJECTIVES

- No permit violations.
- Two operators will upgrade their certification.
- We will have 80 hours of training for each operator consisting of technical and safety topics.
- Continue improving facility appearance.
- Review and recommend further improvements to existing plant infrastructure.
- Increase security and improve remote monitoring capabilities.
- Improve screening capabilities for the reuse water system.
- Continue to find ways to reduce the cost of chemicals so savings can be passed back to the City.
- Perform more tours and presentations in our endeavor to further educate the citizens of Pampa.

CITY OF PAMPA
2026-27

31 -WATER & WASTEWATER
36 WASTEWATER TREATMENT
DEPARTMENT EXPENDITURES

	2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
CONTRACTUAL SERVICES			
36-42010 COMMUNICATIONS	2,499.76	1,706.00	1,700.00
36-42030 ADVERTISING	0.00	972.00	0.00
36-42045 PERMIT FEES	20,027.67	24,500.00	24,500.00
36-42048 LANDFILL FEE	5,288.18	50,000.00	30,000.00
36-42050 ELECTRICITY	122,023.28	194,400.00	202,600.00
36-42570 MISC. CONTRACT LABOR	641,844.26	357,388.00	393,494.00
TOTAL CONTRACTUAL SERVICES	791,683.15	628,966.00	652,294.00
SUPPLIES, MATERIAL & MNT			
36-43050 CHEMICALS	19,476.12	70,400.00	82,400.00
36-43220 MNT-BUILDINGS	327.78	500.00	500.00
36-43360 MNT-WELLS, PUMPS & ROTORS	0.00	34,000.00	22,000.00
TOTAL SUPPLIES, MATERIAL & MNT	19,803.90	104,900.00	104,900.00
OTHER CHARGES			
36-44040 INSURANCE & BONDS	1,659.46	1,995.00	2,294.00
36-44300 PAYMENT IN LIEU OF TAXES	31,837.00	31,818.00	30,412.00
36-44350 ADMINISTRATIVE FEES	243,107.00	512,713.00	576,644.00
36-44600 DEPRECIATION	318,669.14	0.00	0.00
TOTAL OTHER CHARGES	595,272.60	546,526.00	609,350.00
CAPITAL			
36-45030 IMPROVEMENTS	0.00	18,000.00	0.00
36-45090 SPECIAL IMPROVEMNTS-DEVELOP	0.00	28,961.00	0.00
TOTAL CAPITAL	0.00	46,961.00	0.00
TOTAL 36 WASTEWATER TREATMENT	1,406,759.65	1,327,353.00	1,366,544.00

Funded Capital-Water/WasteWater Fund

For the FY 2026-27, several capital requests were approved for the Water/Wastewater departments.

Fund-Dept	Department	Project	Amount
31-32	Utility Collection	Half-ton shortbed (1500) Extended Cab 4X4	45,000
31-33	Water Treatment	USG Water Solutions Services	300,000
31-33	Water Treatment	Hidden Hills Irregation Well	300,000
31-33	Water Treatment	CRMWA II	500,400
31-35	Waste Water Collection	Manhole Repairs	50,000
			$ 1,195,400.00

5-Year Capital requests-Water/Wastewater fund

Fund	Dept	Capital Request	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-Year Total
31	32	Half-ton shortbed (1500) Extended Cab 4X4	45,000		45,000	60,000	65,000	215,000
31	32	ERP PRO Customer Portal			34,570			34,570
31	33	New Potable Water Well		2,000,000				2,000,000
31	33	Storage Tank		3,000,000				3,000,000
31	33	Water Rights Aquisition	500,000					500,000
31	33	New Online turbidity meters (2nd Phase)	7,000					7,000
31	33	Filter-to-Waste Valve & Actuator	15,000					15,000
31	33	Filter Acuator / Valve Replacement	30,000	30,000	30,000			90,000
31	33	Actiflo Sand Pumps	80,000	80,000				160,000
31	33	VFD for Transfer Pumps	10,000	10,000				20,000
31	33	Backwash Liftstation	90,000	15,000				105,000
31	33	Prison Pump Station Pump Replacement (2nd Pun	22,000					22,000
31	33	USG Water Solutions Services	684,548	684,548	684,548	896,456	896,456	3,846,556
31	33	Hidden Hills Irregation Well	325,000	-	-	-	-	325,000
31	33	CRMWA II	500,400	856,800	1,180,800	1,490,400	1,922,400	5,950,800
31	34	Water Line Replacement			200,000	200,000		400,000
31	34	Installation of 16" Valves		140,000	145,000	150,000		435,000
31	34	Water Main Installation from Well Field	450,000					450,000
31	34	2025 Utility Bed Dual Axle Work Truck	80,000					80,000
31	34	Install 6" Main on Henry	58,000					58,000
31	35	Sewer Rodder Truck			500,000			500,000
31	35	Manhole Repairs	50,000	50,000	50,000	50,000	50,000	250,000
31	35	15' Box Moving Truck				60,000		60,000
31	35	2025 4010 4x4 Kawasaki Mule	13,279					13,279
31	35	2025 Kawasaki Mule SX 4x4	10,529					10,529
31	36	Sludge drying beds			2,000,000			2,000,000
31	36	Aeration/Blower Pontoon Replacement	50,000	50,000	50,000	50,000	50,000	250,000
31	36	New Reuse Pumps	35,000	35,000				70,000
31	36	Prison Lift Station Improvements	18,000					18,000
31	36	Belt-Press belt replacement	8,000					8,000
31	36	New SO2 Building / System	18,000					18,000
31	36	Chaumont Lift Station	60,000					60,000
31	36	Lift Station 1		216,000			216,000	432,000
31	36	Headworks Enclosure & Dumpster extension	12,000					12,000
31	36	Muffin Monster	25,000	-	-	-	-	25,000
			$ 3,196,756.00	**$ 7,167,348.00**	**$ 4,919,918.00**	**$ 2,956,856.00**	**$ 3,199,856.00**	**$ 21,440,734.00**

Aquatics Center

Revenues	**$ 549,138**
Expenditures	**$ 549,138**
Excess of revenues over (under) expenditures	**$ -**
Net reconciled - over (under)	**$ -**

City of Pampa Revenues 2026-27

CITY OF PAMPA
REVENUES
2026-27 BUDGET

32 -AQUATIC CENTER

REVENUES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
00-32041	RENTALS FROM FACILITY & PAR	27,921	20,000	20,000
00-32063	SWIMMING POOL ADMISSION	155,791	175,000	175,000
00-32065	CONCESSIONS	77,142	90,000	90,000
00-32072	SALE OF MERCHANDISE	0	3,000	3,000
00-32073	MISCELLANEOUS	103	700	700
00-32077	INSURANCE & DAMAGE CLAIMS	30,072	0	
00-32097	INT. INCOME-NOW & IMMA	1,577	0	
00-32100	CASH SHORT OR LONG	117	0	
00-33300	TRANSFERS FROM OTHER FUND	237,859	218,810	260,438
TOTAL REVENUES		$530,582	$507,510	$549,138

MISSION STATEMENT:

The mission of the City of Pampa Outdoor Family Aquatic Center is to provide a safe, fun recreational aquatic experience for the citizens of Pampa as well as tourists from around the area.

The aquatic center, also known as Pampa H2O, is an outdoor family aquatic center with 7,600 square feet of water surface area and holds approximately 350,000 gallons of water. Amenities include a 2,700 sq. ft. bathhouse, three large water slides, a lazy river, children's play feature with bucket waterfall and a certified 25-meter competition pool with two diving boards. Season of operation is Memorial Day through Labor Day. The Center employs 80-90 seasonal staff members annually.

FUNDING:

Funding for the aquatic center construction was a cooperative effort between the City of Pampa, the Pampa Economic Development Corporation and miscellaneous individual grants. Annual operations are funded through user fees.

CITY OF PAMPA
2026-27

32 -AQUATIC CENTER
32 AQUATIC CENTER

DEPARTMENT EXPENDITURES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
16-41030	OVERTIME PAY	3,211.36	3,000.00	0.00
16-41050	PART TIME & TEMPORARY PAY	176,905.15	160,955.00	185,000.00
16-41075	MEDICARE TAX EXPENSE	2,611.88	2,610.00	2,683.00
16-41080	SOCIAL SECURITY TAX EXPENSE	11,167.65	11,160.00	11,470.00
16-41086	WORKERS COMPENSATION	2,128.92	1,643.00	1,806.00
TOTAL PERSONNEL SERVICES		196,024.96	179,368.00	200,959.00
CONTRACTUAL SERVICES				
16-42010	COMMUNICATIONS	2,435.58	2,901.00	2,500.00
16-42020	POSTAGE AND FREIGHT	16.24	515.00	550.00
16-42030	ADVERTISING	406.00	2,000.00	200.00
16-42040	DUES & SUBSCRIPTIONS	0.00	50.00	50.00
16-42050	ELECTRICITY	18,924.19	21,760.00	25,000.00
16-42060	GAS	6,885.30	13,450.00	18,000.00
16-42085	RENTAL-OFFICE EQUIP.	1,379.10	1,944.00	2,000.00
16-42090	RENTAL OF EQUIPMENT	464.81	253.00	1,000.00
16-42130	PROFESSIONAL DEVELOPMENT	0.00	0.00	1,000.00
16-42155	EMPLOYEE TRAINING EXPENSE	700.00	0.00	5,700.00
16-42430	PRINTING EXPENSE	815.00	900.00	900.00
TOTAL CONTRACTUAL SERVICES		32,026.22	43,773.00	56,900.00
SUPPLIES, MATERIAL & MNT				
16-43010	OFFICE EXPENSE	331.11	500.00	500.00
16-43020	OPERATING EXPENSE	5,419.11	9,069.00	2,500.00
16-43030	JANITOR SUPPLIES	1,811.59	2,300.00	1,500.00
16-43040	CLOTHING & LINEN	4,382.72	6,251.00	5,000.00
16-43045	CUSTOMER MERCHANDISE	0.00	0.00	0.00
16-43050	CHEMICALS	32,509.97	38,634.00	42,000.00
16-43070	AGRICULTURE	487.53	500.00	500.00
16-43080	RECREATIONAL	1,257.15	2,249.00	4,500.00
16-43150	MEDICAL SUPPLIES	24.70	250.00	250.00
16-43160	CONCESSIONS	54,267.32	50,000.00	55,000.00
16-43210	MINOR TOOLS AND APPARATUS	2,062.01	5,161.00	3,000.00
16-43220	MNT-BUILDINGS	2,357.80	1,904.00	2,000.00
16-43250	MNT-IMPROVEMENTS	50.79	657.00	3,000.00
16-43300	MNT-MACHINERY	3,234.81	1,200.00	3,500.00
16-43330	MNT-SWIMMING POOLS	22,221.64	15,660.00	30,000.00
16-43410		0.00	0.00	1,000.00
16-43430	MNT-OTHER EQUIPMENT	0.00	500.00	500.00
TOTAL SUPPLIES, MATERIAL & MNT		130,418.25	134,835.00	154,750.00
OTHER CHARGES				
16-44040	INSURANCE & BONDS	53,504.72	75,951.00	87,343.00
16-44060	CLAIMS, JUDGEMENTS AND DAMA	28,215.25	0.00	0.00
16-44300	PAYMENT IN LIEU OF TAXES	21,275.00	20,748.00	19,186.00
16-44500	INTEREST & FISCAL CHARGES	3,908.64	0.00	0.00
16-44600	DEPRECIATION	183,857.14	0.00	0.00
TOTAL OTHER CHARGES		290,760.75	96,699.00	106,529.00
CAPITAL				
16-45030	IMPROVEMENTS	0.00	52,835.00	20,000.00
16-45080	OTHER EQUIPMENT	0.00	0.00	10,000.00
TOTAL CAPITAL		0.00	52,835.00	30,000.00
TOTAL 32 AQUATIC CENTER		649,230.18	507,510.00	549,138.00

Funded Capital-Aquatic Center

Maintenance to facility have been approved for gutter work, pool rehab, and new pumps have been approved for the 2026-27 budget year.

5-Year Capital requests-Aquatic Center

Fund	Dept	Capital Request	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-Year Total
32	16	Picnic Tables		20,000				20,000
32	16	Pumps	10,000		10,000		10,000	30,000
32	16	Maintenance to facility	20,000	20,000	20,000	20,000	20,000	100,000
			$ 30,000.00	**$ 40,000.00**	**$ 30,000.00**	**$ 20,000.00**	**$ 30,000.00**	**$ 150,000.00**

Solid Waste

Revenues	**$ 2,733,883**
Expenditures	**$ 2,840,467**
Excess of revenues over (under) expenditures	**$ (106,584)**
Reconciling:	
Use of Restricted Funds	
Net reconciled - over (under)	**$ (106,584)**

CITY OF PAMPA
REVENUES
2026-27 BUDGET

38 -SOLID WASTE MANAGEMENT

REVENUES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
00-32039	OTHER GRANTS	-	0	
00-32069	LANDFILL OPERATOR FEES	2,444,859	2,510,317	2,662,883
00-32072	SALE OF MATERIALS & EQUIP	0	0	
00-32073	MISCELLANEOUS	5,701	5,000	5,000
00-32077	INSURANCE & DAMAGE CLAIMS	0	2,046	
00-32078	INTEREST INCOME-INVESTMNT	24,410	10,000	15,000
00-32097	INT. INCOME-NOW & IMMA	57,051	50,000	50,000
00-32100	CASH SHORT OR LONG	-188	0	0
00-32158	CARDBOARD/PAPER REVENUE	509	1,000	1,000
TOTAL REVENUES		$2,532,342	$2,578,363	$2,733,883

MISSION STATEMENT:

The mission of the Landfill Composting/Recycling Department is to provide free recycling services, free of charge, for the residents of Pampa and the surrounding area, and to save valuable space by diverting recyclables from the landfill. All while meeting local, state, and federal regulations, we strive to provide a safe, clean, and reliable way for our residents and other guests to recycle.

The Composting/Recycling Department maintains a fleet of 2 pickups, a skid steer loader, and a 4x4 ATV, along with a gooseneck dump trailer and other various small equipment. All equipment and vehicles are used within the department for the composting and recycling responsibilities and duties.

The Recycling Center is located at the entrance to the City of Pampa Landfill and accepts cardboard, paper goods, plastics, tin, and aluminum in the outside drop-off area with the corresponding bins and receptacles labeled for each recyclable. The facility also accepts used oil and oil filters from City of Pampa residents only and is not accepted from businesses or non-residents. The used oil and oil filter location is in a separate small shed located in the back of the main recycling building. The Recycling Center operates two bailers, for bailing cardboard, plastics, and aluminum, and can temporarily store several bails of recyclables inside when needed.

The Recycling Center also operates and maintains the "In Town" Drop-off location on Municipal Dr. just south of the City of Pampa Service Center. The Drop-off area provides a closer, and more convenient location in town for the residents of Pampa, which is also only for Pampa residents. This location accepts the same recyclables, as well as used oil and oil filters, as the Recycling Center at the landfill.

The department operates and maintains the seasonal program for curbside pick up of grass clippings, which runs from April 1st through September 30th. The program is designed to produce compost with the grass clippings, which is free to the public, and helps reduce the waste being disposed of in the city dumpsters.

The Composting/Recycling Department employs 3 full-time employees to maintain the Recycling Center and Drop-off location and collect grass bags during the summer season. These employees are also responsible for the litter clean up inside the landfill and adjacent properties, as well as other various responsibilities assisting the landfill employees.

FUNDING:

The Composting/Recycling Department is funded by the MSW Landfill, which is accounted for within the Enterprise Fund, and with additional revenue being generated by the sale of recyclables.

GOALS AND OBJECTIVES

- Provide a reliable recycling program for citizens of Pampa and surrounding area.
- Generate a revenue by bailing and selling recyclables to continue to help fund the program.
- Continue to operate safely within the guidelines and regulations set forth by local, state and deferral laws.
- Educating the public about our recycling options and services we may provide.
- Developing solutions for new recycling challenges as they manifest.
- Providing up-to-date and relevant training for our employees.

GOALS AND OBJECTIVES

The City of Pampa Recycle Center has diverted over 107,040 tons of recyclable material from entering the Landfill space since 2019-2020.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	3	3	3
Department Total	3	3	3



CITY OF PAMPA
2026-27

38 -SOLID WASTE MANAGEMENT FN
28 LANDFILL COMPOSTING
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
28-41010	SALARIES AND WAGES	85,425.65	96,528.00	103,999.00
28-41020	LONGEVITY PAY	356.00	400.00	124.00
28-41030	OVERTIME PAY	243.26	2,126.00	1,500.00
28-41035	STEP-UP PAY	384.50	500.00	500.00
28-41060	INCETIVE PAY	69.84	908.00	908.00
28-41070	TEXAS MUNICIPAL RETIREMENT	25,433.30	24,021.00	22,099.00
28-41075	MEDICARE TAX EXPENSE	1,233.42	1,655.00	1,552.00
28-41080	SOCIAL SECURITY TAX EXPENSE	5,274.30	7,078.00	6,636.00
28-41085	LTD, AD&D, & LIFE INSURANCE	331.20	467.00	440.00
28-41086	WORKERS COMPENSATION	3,969.95	2,991.00	3,287.00
28-41090	HEALTH INSURANCE	23,700.47	34,286.00	36,720.00
28-41096	MEMBERSHIP AIRMED	210.00	210.00	210.00
28-41097	DENTAL INSURANCE	432.00	432.00	432.00
TOTAL PERSONNEL SERVICES		147,063.89	171,602.00	178,407.00
SUPPLIES, MATERIAL & MNT				
28-43010	OFFICE EXPENSE	87.06	500.00	500.00
28-43020	OPERATING EXPENSE	1,044.64	900.00	1,000.00
28-43030	JANITOR SUPPLIES	0.00	200.00	200.00
28-43040	CLOTHING & LINEN	833.87	1,000.00	1,000.00
28-43200	MOTOR FUEL AND LUBRICANTS	781.55	1,000.00	1,000.00
28-43210	MINOR TOOLS AND APPARATUS	5,560.05	2,566.00	5,000.00
28-43220	MNT-BUILDINGS	0.00	1,000.00	1,000.00
28-43280	MNT-AUTO EQUIPMENT	1,180.54	2,000.00	2,000.00
28-43300	MNT-MACHINERY	332.82	1,000.00	1,000.00
28-43430	MNT-OTHER EQUIPMENT	0.00	500.00	0.00
TOTAL SUPPLIES, MATERIAL & MNT		9,820.53	10,666.00	12,700.00
OTHER CHARGES				
28-44040	INSURANCE & BONDS	1,021.21	1,228.00	1,412.00
TOTAL OTHER CHARGES		1,021.21	1,228.00	1,412.00
TOTAL 28 LANDFILL COMPOSTING		157,905.63	183,496.00	192,519.00

MISSION STATEMENT:

The mission of the City of Pampa Regional MSW Landfill is to provide a clean, reliable, and well-managed facility to fulfill the need to dispose of solid waste for Pampa citizens and others in the area, while complying with local, state, and federal regulations. We strive to maintain a facility that is efficient and effective by achieving high compaction rates, lowering operational costs, and lowering the use of landfill space by using the most current and appropriate practices available, while also working towards protecting our environment and community.

The City of Pampa Landfill maintains a fleet of various heavy equipment, including 2 compactors, a scraper, dozer, motor-grader, front-end loader, an excavator, and a backhoe, along with other equipment including a tractor with a brush-hog attachment, an ADC hydro-mulcher, 14 yard dump truck, 3-axle equipment trailer, a dually service pickup truck for the compactors, 2 supervisor's pickup trucks, and another ½ ton pickup truck for general use. All heavy equipment, non-heavy equipment, and vehicles are used within the department to facilitate the disposal of well over 60,000 tons of municipal solid waste a year.

The City of Pampa Landfill is a modern, complex, and specifically engineered facility that disposes of solid waste. It is located northeast of Pampa on Loop 121 and serves the citizens of Pampa and 7 counties in the Texas panhandle as a regional MSW Type I landfill with respective Subtitle D Class I permit. The landfill also operates and maintains a MSW Type IV AE landfill used for construction and demolition.

The landfill conducts all necessary testing required by the state and federal governments with facility personnel or hired contractors. The City of Pampa Landfill maintains on site the required permits and paperwork required by the same entities and keeps in retention all necessary records.

The City of Pampa Landfill employees 6 personnel, which are 3 heavy equipment operators, the scale attendant, the landfill supervisor, and the landfill superintendent.

The landfill diverts recyclables, concrete, tree limbs, and large metal items, which save valuable landfill space and helps reduce the operating cost. All of which helps our community and the environment.

FUNDING:

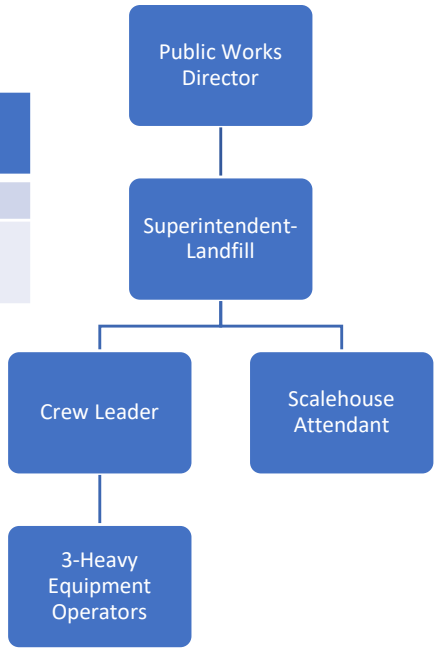
The City of Pampa Landfill generates its revenue from tipping and disposal fees received from the City of Pampa MSW collection department, as well as other cities in our area and businesses that use our facility. The City of Pampa Landfill Department is accounted for within the Enterprise Fund.

City of Pampa residents are allowed to dispose of up to 1,000 lbs of waste a month of waste at our facility for free, with proof of city utilities in the form of a water bill, paper or digital. Residents are required to pay the tipping fees for the difference after reaching their monthly limit, and the 1,000 lbs limit is reset for them after the 1st of every month.

GOALS AND OBJECTIVES

- Create and maintain a culture of safety.
- Aim for the best possible compaction rate.
- Operate within the guidelines of local, state, and federal regulations, stiving for no violation inspections.
- Provide all necessary training and certifications for landfill employees.
- Maintain a landfill that is clean and reliable for residents and customers to use.
- Keep up with maintenance and inspections on equipment and vehicles to keep them in the best possible condition.
- Utilize ADC(Alternate Daily Cover) and practice diverting materials to minimize valuable space used within the landfill.
- Stay current and up to date on the best practices used for the operation of a landfill.
- Educating the public about how the landfill and recycling departments services can be utilized best to serve their needs.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	6	6	6
Department Total	6	6	6



CITY OF PAMPA
2026-27

38 -SOLID WASTE MANAGEMENT FN
38 SOLID WASTE LANDFILL
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
38-41010	SALARIES AND WAGES	301,187.05	287,929.00	307,592.00
38-41020	LONGEVITY PAY	1,312.00	1,600.00	1,736.00
38-41030	OVERTIME PAY	8,746.69	10,800.00	12,000.00
38-41050	PART TIME & TEMPORARY PAY	0.00	1,200.00	20,000.00
38-41060	INCENTIVE PAY	2,160.08	2,160.00	2,160.00
38-41066	CELL PHONE ALLOWANCE	975.00	900.00	900.00
38-41070	TEXAS MUNICIPAL RETIREMENT	90,652.01	67,292.00	66,731.00
38-41075	MEDICARE TAX EXPENSE	4,372.60	4,638.00	5,063.00
38-41080	SOCIAL SECURITY TAX EXPENSE	18,696.43	19,829.00	21,648.00
38-41085	LTD, AD&D, & LIFE INSURANCE	1,135.68	1,212.00	1,221.00
38-41086	WORKERS COMPENSATION	3,321.74	2,298.00	2,525.00
38-41090	HEALTH INSURANCE	62,851.92	68,571.00	73,440.00
38-41096	MEMBERSHIP AIRMED	420.00	420.00	420.00
38-41097	DENTAL INSURANCE	864.00	864.00	864.00
TOTAL PERSONNEL SERVICES		496,695.20	469,713.00	516,300.00
CONTRACTUAL SERVICES				
38-42010	COMMUNICATIONS	4,529.59	4,363.00	4,500.00
38-42020	POSTAGE AND FREIGHT	1,096.41	876.00	900.00
38-42030	ADVERTISING	0.00	0.00	0.00
38-42044	LANDFILL CLOSURE EXPENSE	131,784.00	0.00	0.00
38-42045	PERMIT FEES	48,294.76	60,000.00	60,000.00
38-42050	ELECTRICITY	5,686.83	7,560.00	8,000.00
38-42060	GAS	4,347.35	3,090.00	4,000.00
38-42085	RENTAL-OFFICE EQUIP.	0.00	1,560.00	1,560.00
38-42090	RENTAL OF EQUIPMENT	365.65	500.00	500.00
38-42125	BUSINESS EXPENSE	0.00	900.00	0.00
38-42130	PROFESSIONAL DEVELOPMENT	2,464.78	2,400.00	500.00
38-42155	EMPLOYEE TRAINING EXPENSE	1,240.90	1,510.00	825.00
38-42430	PRINTING EXPENSE	436.10	0.00	0.00
38-42490	LABORATORY TESTING	1,689.20	2,000.00	2,000.00
38-42520	EMPLOYEE LICENSES	532.50	750.00	750.00
38-42530	UNCLASSIFIED PROFESSIONAL	52,930.00	100,000.00	100,000.00
38-42575	DEMOLITION	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES		255,398.07	185,509.00	183,535.00
SUPPLIES, MATERIAL & MNT				
38-43010	OFFICE EXPENSE	1,301.41	2,400.00	2,000.00
38-43020	OPERATING EXPENSE	18,979.31	15,761.00	20,000.00
38-43030	JANITOR SUPPLIES	1,147.09	500.00	1,500.00
38-43040	CLOTHING & LINEN	2,088.08	1,000.00	3,000.00
38-43145	COMPUTER SOFTWARE	289.81	13,400.00	13,400.00
38-43200	MOTOR FUEL AND LUBRICANTS	131,399.61	162,750.00	175,000.00
38-43210	MINOR TOOLS AND APPARATUS	6,664.14	6,000.00	6,000.00
38-43220	MNT-BUILDINGS	2,757.44	3,400.00	3,000.00
38-43250	MNT-IMPROVEMENTS	0.00	500.00	500.00
38-43280	MNT-AUTO EQUIPMENT	12,506.75	25,000.00	15,000.00
38-43300	MNT-MACHINERY	127,173.99	109,363.00	110,000.00
38-43340	MNT-COMMUNICATIONS EQUIP	0.00	1,000.00	1,000.00
38-43420	MNT-LANDFILL	29,868.10	25,900.00	30,000.00
38-43430	MNT-OTHER EQUIPMENT	0.00	1,000.00	1,000.00
TOTAL SUPPLIES, MATERIAL & MNT		334,175.73	367,974.00	381,400.00
OTHER CHARGES				
38-44040	INSURANCE & BONDS	87,279.10	108,796.00	125,629.00
38-44045	VEHICLE LEASE	47,612.00	47,612.00	47,612.00
38-44047	EXTERNAL VEHICLE LEASE	868.85	7,388.00	7,388.00
38-44052	LEASE INTEREST-EQUIPMENT	146.33	0.00	0.00
38-44054	LEASE INTEREST-VEHICLES	1,119.35	0.00	0.00
38-44060	CLAIMS, JUDGEMENTS AND DAMA	2,179.67	2,683.00	0.00
38-44200	TRANSFERS TO OTHER FUNDS	314,780.00	0.00	0.00
38-44300	PAYMENT IN LIEU OF TAXES	25,351.00	29,483.00	22,423.00
38-44350	ADMINISTRATIVE FEES	247,918.00	760,545.00	922,631.00
38-44500	INTEREST & FISCAL CHARGES	35,229.15	18,725.00	18,725.00
38-44501	INTEREST ON LEASES	0.00	300,000.00	12,305.00
38-44510	PRINCIPAL RETIREMENT	0.00	0.00	290,000.00
38-44600	DEPRECIATION	911,864.92	0.00	0.00
38-44601	AMORTIZATION-LEASE EQUIPMEN	916.56	0.00	0.00
38-44602	AMORTIZATION-LEASE VEHICLES	5,389.59	0.00	0.00
TOTAL OTHER CHARGES		1,680,654.52	1,275,232.00	1,446,713.00
CAPITAL				
38-45030	IMPROVEMENTS	0.00	0.00	0.00
38-45080	OTHER EQUIPMENT	0.00	20,000.00	120,000.00
TOTAL CAPITAL		0.00	20,000.00	120,000.00
TOTAL 38 SOLID WASTE LANDFILL		2,766,923.52	2,318,428.00	2,647,948.00

Funded Capital-Solid Waste Management

Upgrades to the current scales have been approved in the 26-27 budget year. With continued repairs and maintenance to the outdated system, these scales will be replaced.

Fund	Dept	Capital Request	Cost
38	**38**	**New Scales**	**$ 120,000.00**

5-Year Capital requests-Solid Waste Management

Fund	Dept	Capital Request	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-Year Total
38	28	Skid Loader for Recycling		95,000				95,000
38	28	Mulcher attachment for Skid Loader		50,000				50,000
38	28	Cardboard Baler	30,000					30,000
38	28	1/2 Ton single cab pickup		45,000	-	-	-	45,000
38	38	3/4 Ton, 4x4, Single Cab Pickup for Landfill		60,000				60,000
38	38	Compactor			1,300,000			1,300,000
38	38	Kenworth Dump Truck					300,000	300,000
38	38	Bulldozer		500,000				500,000
38	38	1/2 Ton, 4x4, Single Cab Pickup for Landfill			45,000			45,000
38	38	Hydro-mulcher	80,000					80,000
38	38	Cat 930M Loader - Waste Handler Package			300,000			300,000
38	38	Scraper			950,000			950,000
38	38	Motor Grader		500,000				500,000
38	38	1/2 Ton, 4x4, Single Cab Pickup for Landfill				50,000		50,000
38	38	Excavator					200,000	200,000
38	38	Backhoe					200,000	200,000
38	38	Small Tractor for mowing					150,000	150,000
38	38	1 Ton, Single Cab, Dually, Flatbed 4x4 Pickup for Fuel Truck	70,000					70,000
38	38	New Scales	120,000	-	-	-	-	120,000
38	38	10 Portable wind fences	-	100,000	-	-	-	100,000
			$ 300,000.00	**$ 1,350,000.00**	**$ 2,595,000.00**	**$ 50,000.00**	**$ 850,000.00**	**$ 5,145,000.00**

Hidden Hills Golf Course

Revenues	**$**	**838,472**
Expenditures	**$**	**838,472**
Excess of revenues over (under) expenditures	**$**	**-**
Net reconciled - over (under)	**$**	**-**

CITY OF PAMPA
REVENUES
2026-27 BUDGET

39 -GOLF COURSE

REVENUES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
00-32072	SALE OF MERCHANDISE	86,578	95,000	95,000
00-32073	MISCELLANEOUS	4,181	3,000	3,000
00-32078	INTEREST INCOME-INVESTMNT	3,000	0	0
00-32086	GREEN FEES	118,196	120,000	140,000
00-32087	ANNUAL PASSES	61,830	65,000	65,000
00-32088	CONCESSIONAIRE	52,052	52,000	55,000
00-32089	CART FEES	146,235	150,000	170,000
00-32090	DRIVING RANGE FEES	11,119	10,000	15,000
00-32097	INT. INCOME-NOW & IMMA	3,089	3,000	3,000
00-32100	CASH SHORT OR LONG	66	0	0
00-33300	TRANSFERS FROM OTHER FUND	558,813	351,336	292,472
TOTAL REVENUES		$1,045,159	$849,336	$838,472

MISSION STATEMENT:

The mission of Hidden Hills Public Golf Course is to promote golf in the City of Pampa and the surrounding area by providing a quality facility which offers a place for recreational enjoyment for all people and to stimulate economic development through a well-maintained facility. To provide the best overall public golf course experience in the region. Our goal has always been to offer the best golf experience for the most affordable price to all citizens young and old. COME EXPERIENCE THE HILLS!

The Hidden Hills Public Golf course has been constructed to provide recreation to the citizens of Pampa and Gray County. Prior to the construction of this golf course, residents of Pampa were required to travel a minimum of thirty miles to gain access to a public course.

Hidden Hills was designed and built by Ray Hardy and was built from the partnership of three parties, private donations and volunteers, Gray County, and the City of Pampa. Opened in 1990, Hidden Hills has become a popular place to play in the North Texas Region. The course offers over 100 feet of slope, deep valleys, extreme elevation changes, and a creek that winds through its back nine. Hidden Hills was recognized in 2014 as the 4th best economy course in the State of Texas by the Dallas Morning News.

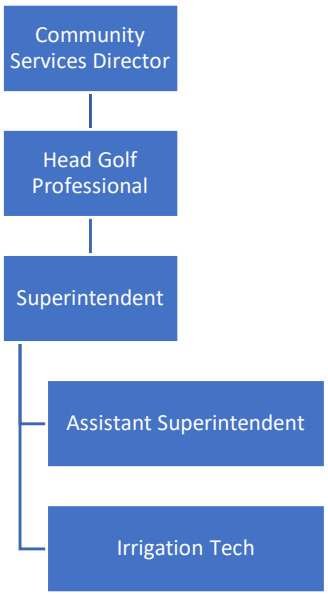
An additional benefit of the golf course concerns economic development. A public facility makes the Pampa area more attractive to prospective businesses searching for an industrial location. The course will also provide permanent and seasonal employment and will serve to retain businesses in Pampa by providing a local alternative to golfers traveling out of the community. Since Hidden Hills opened in 1990, $20,000,000 has been spent in Pampa from out of county play.

GOALS AND OBJECTIVES

Maintain or improve upon Three-star rating that Pampa Municipal Golf Course received in the 2009-2014 edition of Golf Digest Places to Play. A One-star rating is basic golf, a Two-star rating is good, not great but not a rip-off either; a Three-star rating is very good – Tell a friend it's worth getting off the highway to play; a Four-star rating is outstanding- Plan your next vacation around it, and a Five-star rating is golf at its absolute best – Pay any price at least once in your life.

a. Promote golf through the establishment of tournaments, lessons and free publicity.
b. Serve the public with a customer service-oriented attitude and in a professional manner.
c. Rebuild 18 tee boxes and add water to all areas around tees, greens and fairways.
d. Provide for additions to the irrigation system, provide additional drainage, provide improvements for landing areas and green surrounds and continue to improve grass quality on the entire property.
e. Provide to make additions to the practice facility to help increase customer satisfaction.
f. To become #1 public course in the Panhandle and the #1 economy course in Texas.

PERSONNEL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 ADOPTED
Full-Time	3	4	4
Department Total	3	4	4



CITY OF PAMPA
2026-27

39 -GOLF COURSE
39 GOLF COURSE

DEPARTMENT EXPENDITURES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
PERSONNEL SERVICES				
39-41010	SALARIES AND WAGES	214,715.57	203,566.00	225,009.00
39-41020	LONGEVITY PAY	1,069.00	814.00	676.00
39-41030	OVERTIME PAY	106.38	0.00	0.00
39-41050	PART TIME & TEMPORARY PAY	62,414.19	72,730.00	73,000.00
39-41066	CELL PHONE ALLOWANCE	585.00	1,080.00	1,080.00
39-41070	TEXAS MUNICIPAL RETIREMENT	-2,771.12	49,484.00	47,711.00
39-41075	MEDICARE TAX EXPENSE	4,180.00	4,469.00	4,347.00
39-41080	SOCIAL SECURITY TAX EXPENSE	17,871.43	19,108.00	18,585.00
39-41085	LTD, AD&D, & LIFE INSURANCE	775.19	918.00	912.00
39-41086	WORKERS COMPENSATION	4,311.30	3,311.00	3,640.00
39-41090	HEALTH INSURANCE	37,973.21	45,714.00	48,960.00
39-41096	MEMBERSHIP AIRMED	210.00	280.00	280.00
39-41097	DENTAL INSURANCE	576.00	576.00	576.00
TOTAL PERSONNEL SERVICES		342,016.15	402,050.00	424,776.00
CONTRACTUAL SERVICES				
39-42010	COMMUNICATIONS	3,710.42	3,669.00	3,800.00
39-42020	POSTAGE AND FREIGHT	135.03	272.00	120.00
39-42030	ADVERTISING	1,617.00	2,000.00	2,000.00
39-42040	DUES & SUBSCRIPTIONS	4,649.50	3,115.00	3,000.00
39-42050	ELECTRICITY	27,948.93	33,480.00	38,000.00
39-42090	RENTAL OF EQUIPMENT	613.46	711.00	300.00
39-42180	LAUNDRY SERVICE	707.38	750.00	750.00
39-42430	PRINTING EXPENSE	103.40	200.00	200.00
39-42520	EMPLOYEE LICENSES	115.29	200.00	150.00
TOTAL CONTRACTUAL SERVICES		39,600.41	44,397.00	48,320.00
SUPPLIES, MATERIAL & MNT				
39-43010	OFFICE EXPENSE	387.96	1,000.00	1,000.00
39-43020	OPERATING EXPENSE	7,648.33	7,862.00	6,000.00
39-43030	JANITOR SUPPLIES	751.83	1,000.00	1,000.00
39-43040	CLOTHING & LINEN	0.00	67.00	0.00
39-43045	CUSTOMER MERCHANDISE	83,196.64	80,000.00	80,000.00
SUPPLIES, MATERIAL & MNT (CONTINUED)				
39-43050	CHEMICALS	8,679.18	12,541.00	8,000.00
39-43070	AGRICULTURAL EXPENSE	22,061.50	29,847.00	32,000.00
39-43145	COMPUTER SOFTWARE	289.81	300.00	300.00
39-43160	CONCESSIONS	22,836.55	21,604.00	23,000.00
39-43200	MOTOR FUEL AND LUBRICANTS	12,170.18	15,750.00	16,500.00
39-43210	MINOR TOOLS AND APPARATUS	3,514.74	3,322.00	3,000.00
39-43220	MNT-BUILDINGS	493.63	1,000.00	1,000.00
39-43250	MNT-IMPROVEMENTS	0.00	1,000.00	1,000.00
39-43280	MNT-AUTO EQUIPMENT	162.81	0.00	0.00
39-43300	MNT-MACHINERY	18,713.01	27,548.00	15,000.00
39-43360	MNT-WELLS, PUMPS & ROTORS	3,858.45	2,500.00	2,500.00
39-43410	MNT-UNDERGROUND SPRINKLER	66,802.53	31,104.00	30,000.00
39-43430	MNT-OTHER EQUIPMENT	753.00	500	500.00
39-43440	MNT-TIRES/TUBES	0.00	100.00	100.00
TOTAL SUPPLIES, MATERIAL & MNT		252,320.15	237,045.00	220,900.00
OTHER CHARGES				
39-44040	INSURANCE & BONDS	15,367.25	20,408.00	23,172.00
39-44052	LEASE INTEREST-EQUIPMENT	3,128.55	0.00	0.00
39-44060	CLAIMS, JUDGEMENTS AND DAMA	0.00	0.00	0.00
39-44300	PAYMENT IN LIEU OF TAXES	7,589.00	7,699.00	9,546.00
39-44350	ADMINISTRATIVE FEES	22,491.00	0.00	0.00
39-44500	INTEREST & FISCAL CHARGES	2,118.25	15,027.00	15,497.00
39-44501	INTEREST ON LEASES	0.00	1,889.00	0.00
39-44510	PRINCIPAL RETIREMENT	0.00	96,260.00	96,261.00
39-44600	DEPRECIATION	124,136.98	0.00	0.00
39-44601	AMORTIZATION-LEASE EQUIPMEN	44,099.93	0.00	0.00
TOTAL OTHER CHARGES		218,930.96	141,283.00	144,476.00
CAPITAL				
39-45030	IMPROVEMENTS	0.00	12,000.00	0.00
39-45060	MACHINERY & EQUIPMENT	0.00	0.00	0.00
39-45080	OTHER EQUIPMENT	0.00	9,000.00	0.00
TOTAL CAPITAL		0.00	21,000.00	0.00
TOTAL 39 GOLF COURSE		852,867.67	845,775.00	838,472.00

Funded Capital-Solid Waste Management

There is no approved capital for the 2026-27 Budget year.

5-Year Capital requests-Hidden Hills

Fund	Dept	Capital Request	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-Year Total
39	39	Trash Bins for on Course	15,000					15,000
39	39	Renovation to Fairway Landing Areas	60,000	10,000				70,000
39	39	Toro Pro Force Debris Blower			11,000			11,000
39	39	Exterior Renovation for Pump House	12,000					12,000
39	39	Irrigation Well	300,000					300,000
39	39	Top Dresser		24,000				24,000
39	39	Fertilizer Spreader			4,000			4,000
39	39	New Cart Barn					150,000	150,000
39	39	Renovations to #5, #6 and #10 Green Surrounds	25,000					25,000
39	39	Reel Grinding Table	25,000					25,000
39	39	HVAC Unit for Pro Shop	7,500					7,500
39	39	3-Deck Surrounds Mower			50,000			50,000
39	39	5-Deck Rough Mower			125,000			125,000
39	39	Tri Plex Greens Mower			90,000			90,000
			$ 444,500.00	**$ 34,000.00**	**$ 280,000.00**	**$ -**	**$ 150,000.00**	**$ 908,500.00**

Internal Service Fund

Dental Benefits Trust Fund

Revenues	**$**	**118,000**
Expenditures	**$**	**98,000**
Excess of revenues over (under) expenditures	**$**	**20,000**
Reconciling items		
	$	**-**
Net reconciled - over (under)	**$**	**20,000**

CITY OF PAMPA
REVENUES
2026-27 BUDGET

62 -DENTAL BENEFITS TRUST

REVENUES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
00-32097	INT. INCOME-NOW & IMMA	3,344	3,000	3,000
00-32250	INSURANCE EQUITY RETURN	110,955	115,000	115,000
TOTAL REVENUES		$114,299	$118,000	$118,000

Dental Benefits Trust Fund 62-55

The Internal Services Fund consists of the city's Dental Benefit Trust Fund. The Dental Benefits Fund is used to account for dental benefits provided to the City's employees that are charged to the various departments of the City on a cost reimbursement basis.

CITY OF PAMPA
2026-27

62 -DENTAL BENEFITS TRUST
DENTAL BENEFITS
DEPARTMENT EXPENDITURES

	2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
CONTRACTUAL SERVICES			
55-42590 ADMIN FEES-DENTAL	**7,840.00**	**8,500.00**	**8,000.00**
TOTAL CONTRACTUAL SERVICES	**7,840.00**	**8,500.00**	**8,000.00**
OTHER CHARGES			
55-44320 CLAIMS PAID - HEALTH BENE	**87,299.76**	**80,000.00**	**90,000.00**
TOTAL OTHER CHARGES	**87,299.76**	**80,000.00**	**90,000.00**
TOTAL DENTAL BENEFITS	**95,139.76**	**88,500.00**	**98,000.00**

MK Brown Permanent Fund

MK BROWN PERMANENT TRUST FUND

Revenues	**$**	**12,100**
Expenditures	**$**	**7,000**
Excess of revenues over (under) expenditures	**$**	**5,100**
Reconciling items		
	$	**-**
Net reconciled - over (under)	**$**	**5,100**

CITY OF PAMPA
REVENUES
2026-27 BUDGET

65 -M K BROWN NON-EXP TRUST

REVENUES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
00-32078	INTEREST INCOME-INVESTMNT	13,599	7,000	12,000
00-32097	INT. INCOME-NOW & IMMA	71	0	100
TOTAL REVENUES		$13,670	$7,000	$12,100

M.K. Brown Permanent Fund

The M.K. Brown Permanent Fund is used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the M.K. Brown Auditorium.

CITY OF PAMPA
2026-27

65 -M K BROWN-NON EXP TRUST
M.K. BROWN-NON EXP TRUST
DEPARTMENT EXPENDITURES

	2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
OTHER CHARGES			
55-44200 TRANSFERS TO OTHER FUNDS	**6,000.00**	**7,000.00**	**7,000.00**
TOTAL OTHER CHARGES	**6,000.00**	**7,000.00**	**7,000.00**
TOTAL M.K. BROWN-NON EXP TRUST	**6,000.00**	**7,000.00**	**7,000.00**

Capital Projects Fund

Capital Improvement Program

Revenues	**$**	**-**
Expenditures	**$**	**819,333**
Excess of revenues over (under) expenditures	**$**	**(819,333)**
Reconciling items		
2025 CO Funds		
Use of fund balance	**$**	**819,333**
Net reconciled - over (under)	**$**	**-**

CITY OF PAMPA
REVENUES
2026-27 BUDGET

66 -CAPITAL PROJECTS

REVENUES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
00-32078	INTEREST INCOME-INVESTMENT	0	80000	0
00-32097	INT. INCOME-NOW & IMMA	88,725	0	0
00-33300	TRANSFERS FROM OTHER FUNDS	4,185,341	0	0
TOTAL REVENUES		$4,274,066	$80,000	$0

CITY OF PAMPA
2026-27

66 -CAPITAL PROJECTS
CAPITAL PROJECTS
DEPARTMENT EXPENDITURES

		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
SUPPLIES, MATERIAL & MNT				
15-43210	MINOR TOOLS AND APPARATUS	27,053.42	0.00	0.00
19-43210	MINOR TOOLS AND APPARATUS	0.00	8,000.00	0.00
41-43210	MINOR TOOLS AND APPARATUS	19,535.76	0.00	0.00
SUPPLIES, MATERIAL & MNT		46,589.18	8,000.00	0.00
OTHER CHARGES				
55-44200	TRANSFERS TO OTHER FUNDS	508,130.00	571,000.00	639,684.00
55-44511	OTHER FINANCING USE-BOND CO	89,642.20	0.00	0.00
TOTAL OTHER CHARGES		597,772.20	571,000.00	639,684.00
CAPITAL				
08-45080	OTHER EQUIPMENT	0.00	25,000.00	0.00
10-45080	OTHER EQUIPMENT	0.00	7,000.00	0.00
12-45030	IMPROVEMENTS	529,080.43	1,551,569.00	0.00
12-45060	MACHINERY & EQUIPMENT	0.00	177,738.00	0.00
12-45080	OTHER EQUIPMENT	0.00	11,200.00	5,000.00
13-45030	IMPROVEMENTS	115,986.00	-51,000.00	0.00
13-45060	MACHINERY & EQUIPMENT	0.00	71,000.00	0.00
14-45030	IMPROVEMENTS	108,310.31	150,000.00	0.00
15-45020	BUILDING & STRUCTURES	0.00	100,000.00	30,000.00
15-45030	IMPROVEMENTS	22,697.80	268,741.00	0.00
16-45080	OTHER EQUIPMENT	0.00	16,259.00	0.00
17-45080	OTHER EQUIPMENT	0.00	0.00	40,000.00
20-45080	OTHER EQUIPMENT	0.00	0.00	34,649.00
21-45080	OTHER EQUIPMENT	19,955.00	9,538.00	0.00
26-45080	OTHER EQUIPMENT	58,407.99	0.00	30,000.00
41-45080	OTHER EQUIPMENT	0.00	0.00	40,000.00
55-45020	BUILDING & STRUCTURES	40,689.74	0.00	0.00
TOTAL CAPITAL		895,127.27	2,337,045.00	179,649.00
TOTAL CAPITAL PROJECTS		1,539,488.65	2,916,045.00	819,333.00

Capital Projects Fund:

The Capital Projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities within all City departments. Funding is provided through the issuance of long-term debt, operating transfers, grants, donations, and payments from other organizations for the purchase, design, construction, expansion, and renovation of capital buildings, infrastructure, and equipment.

The seed money for this fund began in the fiscal year ’22 and was established to help fund capital projects for all departments. Another round of debt was issued in 2025. The fund will be administered and replenished like our current vehicle replacement fund. Below is a listing of all capital needs that were funded in this current year.

Fund	Dept	Capital Request	Cost
66	12	Weed sprayer	5,000
66	15	City Hall package units	30,000
66	17	Bunker Gear Extractor (Station 2)	10,000
66	17	Bunker Gear Dryer (Station 2)	10,000
66	17	RIT Packs	20,000
66	20	DX model Recorder	34,649
66	41	3 Servers - Police Dept	40,000
66	26	police and fire backup repeaters	30,000
66	55	Transfers to other funds	639,684
			819,333

Debt Service Fund

Debt Service Fund

Revenues	**$**	**1,583,748**
Expenditures	**$**	**1,537,768**
Excess of revenues over (under) expenditures	**$**	**45,980**
Reconciling items		
	$	**-**
Net reconciled - over (under)	**$**	**45,980**

City of Pampa Revenues 2026-27

CITY OF PAMPA
REVENUES
2026-27 BUDGET

67 -DEBT SERVICE

REVENUES		2024-25 BUDGET	AMENDED 2025-26 BUDGET	2026-27 BUDGET
00-32097	INT. INCOME-NOW & IMMA	9,255	10,000	10,000
00-33101	CURRENT TAXES-BONDS	1,482,060	1,685,022	1,523,748
00-33102	DELINQUENT TAXES-BONDS	39,650	34,000	36,000
00-33106	PENALTY & INTEREST	15,759	12,000	14,000
TOTAL REVENUES		$1,546,724	$1,741,022	$1,583,748

Debt Service Fund:

The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds associated with various capital projects financed through the issuance of long-term bonds. Each type of debt is repaid by specific revenue sources and is accounted for in separate funds.

CITY OF PAMPA
2026-27

67 -DEBT SERVICE
67 DEBT SERVICE

DEPARTMENT EXPENDITURES			AMENDED	
		2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
OTHER CHARGES				
55-44500	INTEREST & FISCAL CHARGES	259,915.26	305,076.00	285,290.00
55-44510	PRINCIPAL RETIREMENT	1,050,000.00	1,195,000.00	1,252,478.00
TOTAL OTHER CHARGES		1,309,915.26	1,500,076.00	1,537,768.00
TOTAL 67 DEBT SERVICE		1,309,915.26	1,500,076.00	1,537,768.00

General Fund Debt/Tax Supported Debt

Debt Model
For Fiscal Year Ending September 30, 2027
Debt Model
General Debt Service: Tax Supported

General Fund Debt Service					
FYE	2017 REF OF 08 & 09	2020 CO	2022 Ref of '12	2025 CO	Totals
2027	$ 706,390	$ 309,827	$ 235,500	$ 286,050	$ 1,537,767
2028	$ 423,881	$ 313,644	$ 232,900	$ 283,700	$ 1,254,125
2029		$ 307,346	$ 235,100	$ 285,900	$ 828,346
2030		$ 310,934	$ 236,900	$ 287,500	$ 835,334
2031		$ 314,293	$ 233,300	$ 288,500	$ 836,093
2032		$ 183,969	$ 229,500	$ 284,050	$ 697,519
2033		$ 180,076		$ 284,150	$ 464,226
2034		$ 181,126		$ 283,650	$ 464,776
2035		$ 182,061		$ 283,500	$ 465,561
2036				$ 283,750	$ 283,750
2037				$ 284,550	$ 284,550
2038				$ 285,950	$ 285,950
2039				$ 286,950	$ 286,950
2040				$ 287,550	$ 287,550
2041				$ 287,750	$ 287,750
2042				$ 287,550	$ 287,550
2043				$ 286,950	$ 286,950
2044				$ 285,775	$ 285,775
	$ 1,130,271	$ 2,283,276	$ 1,403,200	$ 5,143,775	

Water/Wastewater Fund Debt-Revenue Supported

Debt Model
For Fiscal Year Ending September 30, 2027
Debt Model
Water/Wastewater Fund: Revenue Supported

FYE	2017 REF OF 08 & 09	2020 CO	2025 CO	Totals
2027	354,445	$ 121,297	$ 21,225	$ 496,967
2028	342,169	$ 119,007	$ 20,625	$ 481,801
2029		$ 121,660	$ 20,025	$ 141,685
2030		$ 119,255	$ 19,425	$ 138,680
2031		$ 121,794	$ 18,825	$ 140,619
2032		$ 119,275	$ 18,225	$ 137,500
2033		$ 121,698	$ 17,625	$ 139,323
2034		$ 119,065	$ 17,025	$ 136,090
2035		$ 121,374	$ 21,350	$ 142,724
2036			$ 20,600	$ 20,600
2037			$ 19,925	$ 19,925
2038			$ 19,325	$ 19,325
2039			$ 18,725	$ 18,725
2040			$ 18,125	$ 18,125
2041			$ 17,525	$ 17,525
2042			$ 16,925	$ 16,925
2043			$ 21,225	$ 21,225
2044			$ 20,413	$ 20,413
				$ -
	$ 1,048,121	$ 1,202,955	$ 363,813	$ 2,614,889

Solid Waste Fund Debt

Debt Model For Fiscal Year Ending September 30, 2026 Debt Model Solid Waste Fund: Revenue Supported				
Solid Waste Landfill				
FYE	2017 REF OF 08 & 09		Totals	
2027	$	302,305	$	302,305
2028	$	291,099	$	291,099
2029	$	-	$	-
2030	$	-	$	-
2031	$	-	$	-
2032	$	-	$	-
	$	912,129	$	912,129

Hidden Hills Fund Debt

Debt Model
For Fiscal Year Ending September 30, 2027
Debt Model

Hidden Hills Golf Course: Revenue Supported

Hidden Hills Golf Course		
FYE	CO Series 2020	Totals
2027	$ 16,546	$ 16,546
2028	$ 16,202	$ 16,202
2029	$ 15,859	$ 15,859
2030	$ 15,515	$ 15,515
2031	$ 15,172	$ 15,172
2032		$ -
	$ 96,183	$ 96,183

Total Debt for all funds

Debt Model
For Fiscal Year Ending September 30, 2027
Debt Model

Totals					
FYE	2017 REF OF 08 & 09	2020 CO	2022 Ref of '12	2025 CO	Totals
2027	$ 1,363,140	$ 447,670	$ 235,500	$ 307,275	$ 2,353,585
2028	$ 1,057,149	$ 448,853	$ 232,900	$ 304,325	$ 2,043,227
2029		$ 444,865	$ 235,100	$ 305,925	$ 985,890
2030		$ 445,704	$ 236,900	$ 306,925	$ 989,529
2031		$ 451,259	$ 233,300	$ 307,325	$ 991,884
2032		$ 303,244	$ 229,500	$ 302,275	$ 835,019
2033		$ 301,774	$ -	$ 301,775	$ 603,549
2034		$ 300,191	$ -	$ 300,675	$ 600,866
2035		$ 303,435	$ -	$ 304,850	$ 608,285
2036				$ 304,350	$ 304,350
2037				$ 304,475	$ 304,475
2038				$ 305,275	$ 305,275
2039				$ 305,675	$ 305,675
2040				$ 305,675	$ 305,675
2041				$ 305,275	$ 305,275
2042				$ 304,475	$ 304,475
2043				$ 308,175	$ 308,175
2044				$ 306,188	$ 306,188
	$ 3,527,057	$ 3,787,050	$ 1,641,100	$ 5,795,688	$ 14,750,895

List of Advisory for FY 2026-27

Pampa Advisory Boards 2026

BOARD OF ADJUSTMENT Gary Turley- Staff Laison	TERM EXPIRES	INITIAL APPOINTMENT
Cade Taylor	September, 2027	October, 2021
Heath Parker	September, 2027	October, 2023
Cleo Meaker	September, 2028	July, 1992
Lyndon Field	September, 2028	March, 2003
Kevin Hunt	September, 2028	March, 2003
Lynn Allison	September, 2027	September, 2010
Gabina "Bino" Facio	September, 2027	September, 2019

CANADIAN RIVER MUNICIPAL WATER AUTHORITY Gary Turley- Staff Liaison	TERM EXPIRES	INITIAL APPOINTMENT
Taylor Kennedy	July, 2027	July, 2025
Mac Smith	July, 2028	August, 2014

CONSTRUCTION BOARD OF APPEALS	TERM EXPIRES	INITIAL APPOINTMENT
Kevin Jefferis	September, 2027	October, 2023
Bobby Burns	September, 2027	December, 1984
Josh Crawford	September, 2027	May, 2013
Matt Hinton	September, 2028	April, 1997
Kevin Redding	September, 2027	May, 2013
Kyle Parnell	September, 2028	October, 2016
Bob Cummings	September, 2028	September, 2020
Trent Carter, Alternate 1	September, 2028	September, 2020
Bryant Noble, Alternate 2	September, 2028	October, 2024

DOUNTOWN TIRZ #1	TERM EXPIRES	INITIAL APPOINTMENT
City of Pampa Appointees		
Kaleb Snelgrooes	January, 2028	January, 2026
Corey Coronis	January, 2028	January, 2022
Michael Anderson	January, 2028	January, 2026
Brandon Richards	January, 2028	April, 2024
Byron Williamson	January, 2028	January, 2022
Gray County Appointees		
Taylor Harris	January, 2028	January, 2022
Kevin Hunt	January, 2028	January, 2022

Pampa Advisory Boards 2026

LOVETT MEMORIAL LIBRARY Misty Guy-Staff Liaison	TERM EXPIRES	INITIAL APPOINTMENT
Jerri Erickson	September, 2027	September, 2003
Sarah Doucette	September, 2027	April, 2024
Jana Vinson	September, 2028	January, 2011
Kathy Cavalier	September, 2028	September, 2018
Abby Hancock	September, 2028	April, 2023

PLANNING AND ZONING COMMISSION Luke Raber-Staff Liaison	TERM EXPIRES	INITIAL APPOINTMENT
Audrey Meaker	September, 2027	May, 2014
Harold Price	September, 2027	September, 2001
Rachel Schmidt	September, 2027	July, 2014
Kenneth Cox	September, 2028	November, 2021
Tanner Ray	September, 2028	October, 2024
Byron Williamson	September, 2028	September, 2016
John Carlson	September, 2028	October, 2018

HIDDEN HILLS GOLF ADVISORY BOARD Brian Brauchi- Staff Liaison	TERM EXPIRES	INITIAL APPOINTMENT
Russ Alexander	September, 2027	October, 2023
Roger Miller	September, 2028	September, 2020
Todd Alvey	September, 2028	September, 2022
Ethan Hunt	September, 2028	October, 2024
Dennis Norris	September, 2028	September, 2020
Gray County Judge, Ex Officio		
City of Pampa Mayor, Ex Officio		

PAMPA ECONOMIC DEVELOPMENT CORPORATION Ryan Bradley- Executive Director	TERM EXPIRES	INITIAL APPOINTMENT
Emily Arrington- Asst. Secretary	December, 2027	January, 2020
Glennette Goode- President	December, 2026	September, 2009
Ted Hutto- 2nd Vice President	December, 2025	January, 2020
Sue Fatheree- Treasurer	December, 2023	January, 2020
Laycee Johnson- Secretary	December, 2026	March, 2024
Jason Bagwell- Asst. Treasurer	December, 2025	January, 2020
Cade Taylor- Vice President	December, 2026	September, 2024
Bryan Guymon- Attorney		

MUNICIPAL COURT JUDGE	TERM EXPIRES	INITIAL APPOINTMENT
Elaine Johnson	XXXXXXXXXXXXXXXXXXX	Aug-20

CITY PROSECUTER
Taylor Harris

PANHANDLE ELDERLY APARTMENT COPORATION Shane Stokes- Staff Liaison	TERM EXPIRES	INITIAL APPOINTMENT
Mike Ehrle	September, 2028	February, 2007
Brad Pingel	September, 2028	October, 2021
Richard Morris	September, 2028	September, 2020

CITY COMMISSION	TERM EXPIRES	PRO-TEM TERM
Mike Borger, Mayor	May, 2029	
Wendi Horst, Ward 1	May, 2029	4/25-10/25
Brian Doughty, Ward 2	May, 2027	10/25-4/26
Jimmy Keough, Ward 3	May, 2029	4/26-10/26
Jimmy Reed, Ward 4	May, 2027	10/26-4/27

ORDINANCE NO. 1842

AN ORDINANCE OF THE CITY OF PAMPA, TEXAS, PROVIDING THAT THE CODE OF ORDINANCES BE AMENDED BY REVISING CHAPTER 13, SECTIONS 13.02.038 AND 13.02.039 OF SAID CODE PROVIDING FOR THE MONTHLY RATES TO BE CHARGED FOR WATER WITHIN AND OUTSIDE THE CORPORATE LIMITS OF THE CITY OF PAMPA, TEXAS, RESPECTIVELY, AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY OF PAMPA, TEXAS:

Section 1.

That Section 13.02.038(a) of the Code of Ordinances of the City of Pampa be amended so that such section shall read as follows:

(a) The monthly rates to be charged and collected from customers utilizing water in the city limits are hereby fixed as follows, except (1) for multiple living units and multiple business units as provided in subsection (b), (2) as provided in Section 13.02.040, or (3) under individual contracts:

(1) Minimum bill – 1,000 gallons.

Water meter (inches)	Rate
5/8	$ 32.13
1	$ 36.59
1 ½	$ 44.01
2	$ 52.90
2 ½	$ 52.90
3	$ 52.90
4	$ 52.90
6	$ 52.90
8	$ 52.90

(2) Volume charge, per 1,000 or more gallons over minimum.

1,000 to 4,999 gallons or part thereof	$ 5.33
5,000 to 9,999 gallons or part thereof	$ 5.44
10,000 to 29,999 gallons or part thereof	$ 5.52
30,000 to 49,999 gallons or part thereof	$ 5.66
50,000 gallons and over or part thereof	$ 6.05

Section 2.

That Section 13.02.039 of the Code of Ordinances of the City of Pampa be amended so that such section shall read as follows:

Sec. 13.02.039 Rates outside city limits

(a) The water rates to be charged and collected from all state correctional institutions located outside the corporate limits of the city obtaining service from the system shall be and are fixed as follows: Four and 84/100ths Dollars ($4.84) per one thousand (1,000) gallons or part thereof.

(b) The water rates per month to be charged and collected from all other customers outside the corporate limits of the city, except as provided (1) in paragraph (a) above, (2) in Section 13.02.040, or (3) under individual contracts, obtaining services from the system shall be and are fixed as follows:

(1) Minimum bill – 1,000 gallons.

Water meter (inches)	Rates
5/8	$ 52.42
1	$ 59.69
1 ½	$ 71.79
2	$ 86.27
2 ½	$ 86.27
3	$ 86.27
4	$ 86.27
6	$ 86.27
8	$ 86.27

(2) Volume charge, per 1,000 or more gallons over minimum.

1,000 to 4,999 gallons or part thereof	$ 8.69
5,000 to 9,999 gallons or part thereof	$ 8.90
10,000 to 29,999 gallons or part thereof	$ 9.00
30,000 to 49,999 gallons or part thereof	$ 9.25
50,000 gallons and over or part thereof	$ 9.87

Section 3.

The rates provided for under this Ordinance shall become effective on the first billing date after September 30, 2026. Nothing in this Ordinance, however, shall be construed to repeal or affect the rates currently in effect to the effective date of this Ordinance for charges which will be billed on the billing date as hereinabove provided. Further, nothing in this Ordinance shall affect the City's rights and remedies to enforce any rates in effect prior to the passage of this Ordinance.

Section 4.

This Ordinance shall be effective upon its final passage and enforceable ten (10) days after its publication.

PASSED AND APPROVED on its first reading this 24th day of August 2026.

PASSED, APPROVED, AND ADOPTED on its second and final reading this 31st day of August 2026.

CITY OF PAMPA TEXAS

By: _____
Mike Borger, Mayor

ATTEST:

_____
Barbara Stucker, City Secretary

APPROVED AS TO FORM:

_____
Bryan J. Guymon, City Attorney

ORDINANCE NO. 1843

AN ORDINANCE OF THE CITY OF PAMPA, TEXAS, PROVIDING THAT THE CODE OF ORDINANCES BE AMENDED BY REVISING SECTION 13.03.002 OF SAID CODE PROVIDING FOR THE MONTHLY RATES TO BE CHARGED FOR SEWER SERVICE WITHIN AND OUTSIDE THE CORPORATE LIMITS OF THE CITY OF PAMPA, TEXAS; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY OF PAMPA, TEXAS:

Section 1.

That Section 13.03.002 of the Code of Ordinances of the City of Pampa be amended so that said Section shall read as follows:

Sec. 13.03.002 Rates

"(a) The sewer rates per month to be charged and collected within the corporate limits of the city from all customers obtaining service from such system shall be and are fixed as set forth below:

Sewer Rates

(1) Residential (Minimum bill)—1,000 gallons ..... $ 21.06
Each 1,000 gallons or part thereof over 1,000 to 8,000 gallon cap at the volume charge hereinafter set forth
($0.10 of said minimum shall be allocated to fund household hazardous waste projects.)

(2) Commercial (minimum bill) – 1,000 gallons..... $ 21.06
Each 1,000 gallons or part thereof over 1,000 gallons at the volume charge hereinafter set forth

(3) Volume charge, per 1,000 or more gallons over minimum,

1,000 gallons to 2,999 gallons or part thereof (residential only)..... $ 2.68

3,000 gallons and over or part thereof (residential only)..... $ 2.74

1,000 gallons and over or part thereof (commercial only) ..... $ 2.74

"In addition, a Surcharge of $5.00 per month will be charged to each customer for Sewer System improvements".

"All multifamily units located within any zone of the city other than a single family-one, single family-two, or single family-three, as provided under Ordinance No. 690 (Appendix A to said Code), as amended, shall be classified and charged under commercial rates".

"(b) The sewer rates per month to be charged and collected from all customers outside the corporate limits of the city, except as provided in paragraph (c) below, obtaining service from such system shall be and are fixed as set forth below:

Sewer Rates

(1) Residential (Minimum bill)—1,000 gallons ..... $ 31.59
Each 1,000 gallon or part thereof over 1,000 to 8,000 gallon cap at the volume charge hereinafter set forth
($0.10 of said minimum shall be allocated to fund household hazardous waste projects.)

(2) Commercial (minimum bill) – 1,000 gallons…….. $ 31.59

Each 1,000 gallons or part thereof over 1,000 gallons at the volume charge hereinafter set forth

(3) Volume charge, per 1,000 or more gallons over minimum,

1,000 gallons to 2,999 gallons or part thereof (Residential Only)……$ 4.02

3,000 gallons and over or part thereof (Residential Only)……$ 4.12

1,000 gallons and over or part thereof (Commercial Only) …… …$ 4.12

"In addition a Surcharge of $5.00 per meter, per month will be charged to each customer for Sewer System improvements".

"(c) The sewer rates to be charged and collected from all state correctional institutions located outside the corporate limits of the city obtaining service from the system shall be and are fixed as follows: Four and 84/100th Dollars ($ 4.84) per one thousand (1,000) gallons or part thereof."

Section 2.

The rates provided for under this Ordinance shall become effective on the first billing date after September 30, 2024. Nothing in this Ordinance, however, shall be construed to repeal or affect the rates currently in effect to the effective date of this Ordinance for charges which will be billed on the billing date as hereinabove provided. Further, nothing in this Ordinance shall affect the City's rights and remedies to enforce any rates in effect prior to the passage of this Ordinance.

Section 3.

This ordinance shall be effective upon its final passage and enforceable ten (10) days after its publication.

PASSED AND APPROVED on its first reading this 24th day of August 2026.

PASSED AND APPROVED on its second and final reading this 31st day of August 2026

CITY OF PAMPA TEXAS

By: _____
Mike Borger, Mayor

ATTEST:

_____
Barbara Stucker, City Secretary

APPROVED AS TO FORM:

_____
Bryan J. Guymon, City Attorney

ORDINANCE NO. 1844

AN ORDINANCE OF THE CITY OF PAMPA, TEXAS, PROVIDING THAT THE CODE OF ORDINANCES, BE AMENDED BY REVISING SECTION 6.06.004 OF SAID CODE PROVIDING FOR FEES TO BE CHARGED AT THE CITY'S SANITARY LANDFILL; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY OF PAMPA, TEXAS:

Section 1.

Section 6.06.004 of the Code of Ordinances of the City of Pampa; be amended so that such section shall read as follows:

Sec. 6.06.004. Fees.

(a) There shall be paid and collected from the owner or driver of any vehicle for the use of the sanitary landfill for the disposal of solid waste and rubbish at a fee of $ 49.50 per ton, except as follows:

(1)	Any resident of the City, upon providing proof with current water bill of such residency and for non-commercial disposal only: No Charge, except for any fee assessed under part (13) below.	
(2)	For any non-resident of the City and for non-commercial disposal only:	
	All vehicles:	$ 50.50 per ton - Secured
(3)	Soils:	$ 50.50 per ton - Secured
(4)	Sewer sludge:	$ 50.50 per ton - Secured
(5)	Trees/Tree Limbs:	$ 50.50 per ton - Secured
(6)	Business located within corporate limits disposing of locally generated grease trap slurry, car wash grit and septic tank contents:	$ 10.54 per hundred gallons
(7)	Business located outside corporate limits, but within Gray County, disposing of car wash grit, and septic tank contents:	$ 14.93 per hundred gallons
(8)	Small animals (e.g., dogs, cats):	$ 50.50 per ton with a $ 40.00 minimum
(9)	Concrete:	$ 50.50 per ton - Secured

		$75.50 per ton - Unsecured
(10)	Metal:	$ 50.50 per ton – Secured
		$75.50 per ton - Unsecured

(11)

(12) Any specific Solid Waste Disposal Agreement approved by the City providing for other fees or providing for other waste or rubbish.

(13)

(b) All fees required hereunder shall be paid in cash upon entry into the landfill and prior to the use thereof unless other method of payment has been made by prior written agreement with the City.

Section 2.

All rates set under Section 1 above shall be effective October 1, 2026.

PASSED AND APPROVED on its first reading this 24th day of August 2026.

PASSED AND ADOPTED on its second and final reading this 31st day of August 2026.

CITY OF PAMPA, TEXAS

By: _____
Mike Borger, Mayor

ATTEST:

_____
Barbara Stucker, City Secretary

APPROVED AS TO FORM:

_____
Bryan J. Guymon, City Attorney

ORDINANCE NO. 1845

AN ORDINANCE OF THE CITY OF PAMPA, TEXAS, PROVIDING THAT THE CODE OF ORDINANCES OF THE CITY OF PAMPA, TEXAS, BE AMENDED BY REVISING SECTION 13.02.037(A) OF SAID CODE PROVIDING FOR FEES FOR TAPPING WATER MAINS, AND PROVIDING FOR AN EFFECTIVE DATE

BE IT ORDAINED BY THE CITY OF PAMPA, TEXAS:

Section. 1.

That Section 13.02.037(a) of the Code of Ordinances of the City of Pampa be amended so that such section shall read as follows:

"(a) The following fees are hereby established to be charged and collected for tapping the water mains of the city to provide water service connections:

¾-inch tap	$1000.00
1-inch tap	$1,300.00
1½-inch tap	$1,800.00
2-inch tap or larger	Actual Cost

Section 2.

The rates provided for under this Ordinance shall become effective on the first billing date after September 30, 2026. Nothing in this Ordinance, however, shall be construed to repeal or affect the rates currently in effect to the effective date of this Ordinance for charges which will be billed on the billing date as hereinabove provided. Further, nothing in this Ordinance shall affect the City's rights and remedies to enforce any rates in effect prior to the passage of this Ordinance.

Section 3.

This Ordinance shall be effective upon its final passage and rates will become effective as provided above.

INTRODUCED, PASSED, AND APPROVED on its first reading this 24th day of August 2026.

PASSED AND APPROVED on its second and final reading this 31st day of August 2026

CITY OF PAMPA TEXAS

By: _____
Mike Borger, Mayor

ATTEST:

_____
Barbara Stucker, City Secretary

APPROVED AS TO FORM:

_____
Bryan J. Guymon, City Attorney

ORDINANCE NO. 1846

AN ORDINANCE OF THE CITY OF PAMPA, TEXAS, PROVIDING THAT THE CODE OF ORDINANCES, BE AMENDED BY REVISING CHAPTER 6, SECTION 6.05.010, PROVIDING FOR RATES FOR SOLID WASTE DISPOSAL FOR RESIDENTIAL AND OTHER CUSTOMERS WITHIN AND OUTSIDE THE CORPORATE LIMITS OF THE CITY OF PAMPA, TEXAS, RESPECTIVELY, AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY OF PAMPA, TEXAS:

Section 1.

That Section 6.05.010(a) of the Code of Ordinances of the City of Pampa, Texas, be amended so that such section shall hereafter read as follows:

(a) Rates within the corporate limits. The monthly rate to be charged and collected for solid waste removal services for each single-family dwelling is fixed at the rate of Thirty and 45/100ths Dollars ($ 30.45) per month per single-family dwelling, whether any dumpster is shared by one (1) or more residential, single-family dwellings or a combination of residential and commercial customers. Residential collections and removals shall be made only once a week. The rate is hereby fixed at Thirty and 45/100ths Dollars ($30.45) per container for each pickup over and above the number of pickups for which a customer ordering said pickup is being charged."

Section 2.

That Section 6.05.010(b) of the Code of Ordinances of the City of Pampa, Texas, be amended so that such section shall hereafter read as follows:

(b) Rates outside the corporate limits.

(1) The monthly rate to be charged and collected for solid waste removal services for each single-family dwelling is fixed at the rate of Forty Five and 68/100th Dollars ($ 45.68) per month per single-family dwelling, whether any dumpster is shared by one (1) or more residential, single-family dwellings or a combination of residential and commercial customers. Residential collections and removals shall be made only once a week. The rate is hereby fixed at Forty Five and 68/100th Dollars ($45.68) per container for each pickup over and above the number of pickups for which a customer ordering said pickup is being charged.

(2) Residential services outside the corporate limits of Pampa shall be subject to the approval of the director of public works or his designated agent. In the event the director of public works or his designated agent should determine what such residential service requires excessive mileage or tonnage, the fee to be charged will be negotiated on an individual contract basis.

Section 3.

That Section 6.05.010(d) of the Code of Ordinances of the City of Pampa, Texas, be amended so that such section shall hereafter read as follows:

(d) Rates for other customers.

(1) Within the corporate limits. Except as provided in subsections (a), (b) and (c) above, the monthly charge for solid waste services within the corporate limits is fixed as follows and shall be computed on the following formula:

Number of Dumpsters x Number of pickups per week x $ 56.10 = Monthly Charge*

*If more than one (1) customer uses a dumpster (or dumpsters), the monthly charge shall be divided by the number of customers using said dumpster (or dumpsters); provided, however, that in no event shall the minimum monthly charge per customer be less than Thirty and 45/100th Dollars ($ 30.45 per month per customer.

(2) Outside the corporate limits. The monthly charge for solid waste services outside the corporate limits are hereby fixed at one and one-half (1.5) times the rate which would be charged under the above schedule and computation for a customer within the City's corporate limits.

Number of Dumpsters x Number of pickups per week x $ 84.15 = Monthly Charge*

*If more than one (1) customer uses a dumpster (or dumpsters), the monthly charge shall be divided by the number of customers using said dumpster (or dumpsters); provided, however, that in no event shall the minimum monthly charge per customer be less than Forty Five and 68/100ths Dollars ($ 45.68) per month per customer.

Services to such other customers, as provided above, who are outside the corporate limits of Pampa, shall be subject to the approval of the director of public works or his designated agent. In the event the director of public works or his designated agent should determine that such service requires excessive mileage or tonnage, the fee to be charged will be negotiated on an individual contract basis.

Section 4.

That Section 6.05.010(f) of the Code of Ordinances of the City of Pampa, Texas, be amended so that such section shall hereafter read as follows:

(f) Dumpster replacement fee. The monthly rate to be charged and collected for the Dumpster replacement fund is fixed at the rate of Three and 53/100ths Dollars ($ 3.53) per month per customer.

Section 5.

The rates provided for under this Ordinance shall become effective on the first billing date after September 30, 2026. Nothing in this Ordinance, however, shall be construed to repeal or affect the rates currently in effect to the effective date of this Ordinance for charges which will be billed on the billing date as hereinabove provided. Further, nothing in this Ordinance shall affect the City's rights and remedies to enforce any rates in effect prior to the passage of this Ordinance.

Section 6.

This Ordinance shall be effective upon its final passage and enforceable ten (10) days after its publication.

PASSED AND APPROVED on its first reading this 24th day of August 2026.

PASSED, APPROVED, AND ADOPTED on its second and final reading this 31st day of August 2026.

CITY OF PAMPA, TEXAS

By: _____
Mike Borger, Mayor

ATTEST:

_____
Barbara Stucker, City Secretary

APPROVED AS TO FORM:

_____
Bryan J. Guymon, City Attorney

ORDINANCE NO. 1847

AN ORDINANCE OF THE CITY OF PAMPA, TEXAS, PROVIDING THAT THE CODE OF ORDINANCES BE AMENDED BY REVISING SECTION 5.06.001 OF SAID CODE TO PROVIDE AN INCREASE IN THE FEE FOR FOSTER HOME INSPECTIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY OF PAMPA, TEXAS:

Section 1.

That Section 5.06.001 of the Code of Ordinances of the City of Pampa be amended so that the following line of the Misc. fees provided for in such section shall hereafter read as follows:

Section 5.06.001 Services

The following fees may be assessed and collected for the use of equipment and supplies for nonresidential fire services and fire protection services:

Foster Home Inspection	~~$50.00~~	$100.00

Section 2.

This ordinance shall be effective upon its final passage and enforceable ten (10) days after its publication.

INTRODUCED, PASSED and APPROVED on its first reading this 24th day of August 24, 2026.

PASSED, APPROVED and ADOPTED on its second and final reading this 31st day of August 2026.

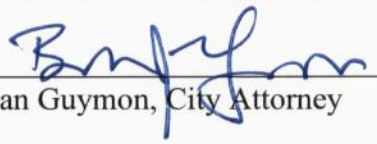
CITY OF PAMPA, TEXAS

By: _____
Mike Borger, Mayor

ATTEST:

Barbara Stucker
Barbara Stucker, City Secretary

APPROVED AS TO FORM:



Bryan Guymon, City Attorney

ORDINANCE NO. 1848

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF PAMPA FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, APPROPRIATING MONEY TO A SINKING FUND TO PAY INTEREST AND PRINCIPAL DUE ON THE CITY'S INDEBTEDNESS; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF PAMPA FOR THE 2026-2027 FISCAL YEAR.

WHEREAS, the budget, for the fiscal year beginning October 1, 2026, and ending September 30, 2027, was duly filed with the City Secretary's Office on July 28, 2026, and presented to the City Commission by the City Manager, and a public hearing was caused to be given by the City Commission;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF PAMPA, TEXAS:

Section 1

That the appropriations for the fiscal year beginning October 1, 2026, and ending September 30, 2027, for the support of the general government of the City of Pampa, Texas, be fixed and determined for said terms in accordance with the expenditures as now shown in the City's fiscal year 2026-2027 budget.

Section 2

That the budget is hereby approved in all respects and adopted as the City's budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027.

Section 3

That there is hereby appropriated the amount shown in said budget necessary to provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded indebtedness of said City.

PASSED AND APPROVED on first reading this 31st day of August 2026 upon a voice roll call vote as follows:

Mayor Mike Borger	AYE
Commissioner Ward 1 Wendi Horst	AYE
Commissioner Ward 2 Brian Doughty	AYE
Commissioner Ward 3 Jimmy Keough	AYE
Commissioner Ward 4 Jimmy Reed	AYE

PASSED, APPROVED AND ADOPTED on second and final reading this 8th day of September 2026, upon a voice roll call vote as follows:

Mayor Mike Borger	AYE
Commissioner Ward 1 Wendi Horst	AYE
Commissioner Ward 2 Brian Doughty	AYE
Commissioner Ward 3 Jimmy Keough	AYE
Commissioner Ward 4 Jimmy Reed	AYE

CITY OF PAMPA, TEXAS

By: _____
Mike Borger, Mayor

ATTEST:

_____
Barbara Stucker, City Secretary

APPROVED AS TO FORM:

_____
Bryan J. Guymon, City Attorney

ORDINANCE NO. 1849

AN ORDINANCE SETTING A TAX RATE OF $0.663921 ON EACH $100.00 VALUATION OF PROPERTY AND LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF PAMPA FOR THE FISCAL YEAR OF 2026-2027; PROVIDING FOR APPORTIONING OF EACH LEVY FOR SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SUCH TAXES SHALL BECOME DELINQUENT IF NOT PAID AND FOR PENALTY AND INTEREST; PROVIDING FOR SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR PUBLICATION OF THE CAPTION HEREOF.

WHEREAS, the City Commission of the City of Pampa approved its budget for the fiscal year beginning October 1, 2026, through September 30, 2026, under Ordinance No. 1848, adopted on its second and final reading on September 8, 2026; and

WHEREAS, the City Commission of the City of Pampa FINDS that a tax in the amount of $0.663921 on each $100.00 valuation of property based upon the tax roll provided by the chief appraiser of the Gray County Appraisal District must be levied to provide the required revenue for the budget as approved; and

WHEREAS, notices and public hearings and all other statutory and constitutional requirements for the levying and assessing of ad valorem taxes by a home-rule municipality have been completed within the time required;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF PAMPA, TEXAS:

Section 1.
Findings

The findings made above are hereby adopted and incorporated into the body of this Ordinance as if set forth in full.

Section 2.
Tax Rate and Levy

There is hereby fixed and levied, and there shall be collected, for the use and support of the municipal government of the City of Pampa and to provide an Interest and Sinking Fund for the 2025-2026 fiscal year, upon all property, real, personal and mixed, within the corporate limits of the City of Pampa, subject to taxation, a tax of $0.663921on each $100.00 valuation of property, said tax being so levied and apportioned to the specific purposes as follows:

(1) For the maintenance and operation of the general government ("General Fund"), $0.483534 on each $100.00 valuation of property; and
(2) For the maintenance and support of the Lovett Memorial Library ("Special Revenue

Fund"), $0.03 on each $100.00 valuation of property, and

(3) For the Interest and Sinking Funds, $0.180387 on each $100.00 of valuation of property.

Section 3.
Due Date and Delinquency

The taxes assessed and levied under this Ordinance are payable any time after the final reading and approval and publication and not later than January 31 of the year following the year in which the taxes are assessed. Penalty and interest as hereinafter provided shall accrue after January 31 of the year following the year in which the taxes are assessed if not paid in full by said date.

Section 4.
Penalty and Interest

4.1. The tax levied and assessed hereunder paid after January 31 are delinquent and shall incur the maximum penalty and interest authorized under Section 33.01 of the Texas Property Tax Code, to-wit:

(a) a penalty of six percent (6%) of the amount of the tax for the first calendar month the tax is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1st of the year in which it becomes delinquent; and

(b) a tax that is delinquent on July 1st of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid; and

4.2. Taxes that remain delinquent on July 1st of each year in which they become delinquent shall incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty and interest due which additional penalty is to defray the costs of collection as authorized by Section 6.30 of the Texas Property Tax Code.

Section 5.
Place of Payment

Taxes are payable at the offices of the Gray County Tax Assessor-Collector, Room 100 of the Gray County Court House, 205 N. Russell Street, Pampa, Gray County, Texas.

Section 6.
Lien and Collection

All taxes shall become a lien upon the property against which assessed, and the Gray

County Tax Assessor and Collector, acting on behalf of the City of Pampa under an interlocal agreement, is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and Laws of the State of Texas and Ordinances of the City of Pampa and, by virtue of the tax rolls, to fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the General Fund of the City of Pampa.

Section 7.
Age and Disability Exemption

There is hereby granted to an individual who is disabled or is 65 years or older an exemption from taxation of $15,000.00 of the appraised value of his/her residence homestead, as defined by Section 11.13(j) of the Texas Property Tax Code. Joint or community property owners may not each receive an exemption in the same year. An eligible disabled person who is 65 years of age or older may not receive both a disabled and an elderly residence homestead exemption but may choose either exemption. "Disabled" means a person under a disability for purposes of payment of Disability Insurance Benefits under Federal Old-Age, Survivors, and Disability Insurance.

Section 8.
Savings/Repealing Provision

All provisions of any Ordinance in conflict with this Ordinance are hereby repealed; provided, however, such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting Ordinances shall remain in full force and effect.

Section 9.
Severability

Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City hereby declares that it would have passed this Ordinance, and each section, subsection, clause, or phrase hereof notwithstanding the fact that any one or more sections, subsections, clauses, or phrases be declared unconstitutional or invalid.

Section 10.
Effective Date

This Ordinance shall be effective upon its final passage and enforceable ten (10) days after its publication.

INTRODUCED, PASSED AND APPROVED on its first reading this the 8th day of September 2026, upon a voice roll call vote as follows:

Mayor Mike Borger	AYE
Commissioner Ward 1 Wendi Horst	AYE
Commissioner Ward 2 Brian Doughty	AYE
Commissioner Ward 3 Jimmy Keough	AYE
Commissioner Ward 4 Jimmy Reed	AYE

PASSED, APPROVED, ADOPTED AND ORDERED PUBLISHED on its second and final reading this the 14th day of September 2026, upon a voice roll call vote as follows:

Mayor Mike Borger	AYE
Commissioner Ward 1 Wendi Horst	AYE
Commissioner Ward 2 Brian Doughty	AYE
Commissioner Ward 3 Jimmy Keough	AYE
Commissioner Ward 4 Jimmy Reed	AYE

CITY OF PAMPA, TEXAS

By: _____
Mike Borger, Mayor

ATTEST:

_____
Barbara Stucker, City Secretary

APPROVED AS TO FORM:

_____
Bryan J. Guyman, City Attorney

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Pampa	806-669-8018
Taxing Unit Name	Phone *(area code and number)*
205 N. Russell, RM 101, Pampa TX 79065	http://www.co.gray.tx.us/
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 819,166,565
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 161,748,500
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 657,418,065
4.	**Prior year total adopted tax rate.**	$ 0.703304 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** ..... $ 0 **B. Prior year values resulting from final court decisions:** ..... - $ 0 **C. Prior year value loss.** Subtract B from A.[4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 0 **B. Prior year disputed value:** - $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 657,418,065
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 80,300 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 1,486,370 **C. Value loss.** Add A and B. [7]	$ 1,566,670
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 1,566,670
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 2,633,110
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 653,218,285
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 4,594,110
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 4,994
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 4,599,104

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** ..... $ 901,612,010 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: ..... + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 ..... - $ 3,188,700 **E. Total current year value.** Add A and B, then subtract C and D.	$ 898,423,310
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] ..... $ 0 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 171,226,980
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 727,196,330
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 13,065,290

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 13,065,290
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 714,131,040
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.644014 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.497435 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 657,418,065
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 3,270,227
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A.** **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 3,659 **B.** **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 19,598 **C.** **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 **D.** **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ -15,939 **E.** Add Line 31 to 32D.	$ 3,254,288
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 714,131,040
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.455698 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A.** **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. $ 0 **B.** **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.455698 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent $ 1,602,729 **B.** Divide Line 41A by Line 33 and multiply by $100 $ 0.224430 /$100 **C.** Add Line 41B to Line 40.	$ 0.680128 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.703932 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] $ 0.000000 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 $ 0.000000 /$100 c. Add Line D42(B)(b) to Line 42. $ 0.000000 /$100 d. Enter the **current year unused increment rate** from Line 68 $ 0.000000 /$100 e Add Line D42(c) to Line D42(d). $ 0.000000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount ..... $ 1,537,767 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 1,537,767
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 217,993
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 1,319,774
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] ..... 100.61 % **B.** Enter the prior year actual collection rate. ..... 100.62 % **C.** Enter the 2024 actual collection rate. ..... 100.53 % **D.** Enter the 2023 actual collection rate. ..... 100.69 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.61 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 1,311,772
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 727,196,330
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.180387 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.884319 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ _____ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 1,602,729
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 727,196,330
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.220398 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.644014 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.644014 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.884319 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.663921 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 727,196,330
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.663921 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.703304 /$100
	B. Unused increment rate (Line 68)	$ 0.004020 /$100
	C. Subtract B from A	$ 0.699284 /$100
	D. Adopted Tax Rate	$ 0.703304 /$100
	E. Subtract D from C	$ -0.004020 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 710,893,480
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.733451 /$100
	B. Unused increment rate (Line 67)	$ 0.018247 /$100
	C. Subtract B from A	$ 0.715204 /$100
	D. Adopted Tax Rate	$ 0.733451 /$100
	E. Subtract D from C	$ -0.018247 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 673,426,711
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.789171 /$100
	B. Unused increment rate (Line 66)	$ 0.073049 /$100
	C. Subtract B from A	$ 0.716122 /$100
	D. Adopted Tax Rate	$ 0.760000 /$100
	E. Subtract D from C	$ -0.043878 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 605,843,574
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.663921 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.455698 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 727,196,330
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.068757 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.180387 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.704842 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.703304 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 653,218,285
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 714,131,040
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.663921 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.644014 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27 / 57

Voter-approval tax rate ..... $ 0.663921 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 59

De minimis rate. ..... $ 0.704842 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here ▶ Christie Johnson
Printed Name of Taxing Unit Representative

sign here ▶ Christie Johnson
Taxing Unit Representative

August 6, 2026
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)