CITY OF CHILDRESS

FY 2026 - 2027

ADOPTED BUDGET BOOK

ADOPTED: OCTOBER 01, 2026

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CITY OF CHILDRESS, TEXAS

Office of the City Manager

September 2026

The Honorable Mayor Cary Preston

and Members of the Childress City Council

Dear Mayor Preston and Members of the Council:

I am pleased to submit the proposed City of Childress budget for Fiscal Year 2026–2027, covering the period of October 1, 2026 through September 30, 2027. This budget was developed in coordination with department heads across the City. It reflects a balanced position across the City's operating funds, with both the General Fund and Enterprise Fund proposed at a small surplus. Water and sewer sales are budgeted essentially flat year over year; the decline in total Enterprise Fund revenue reflects the one-time $1,000,000 tax note issued in FY 2025–2026 falling out of the base. The budget continues the City's transfer of Water resources to the General Fund, set at $1,000,000, and includes a scheduled draw on the Interest & Sinking Fund to meet debt obligations.

General Fund

Total General Fund revenues are proposed at $5,182,870, an increase of 28.9% over the FY 2025–2026 amended budget. Transfers in are budgeted at $1,011,400, including a $1,000,000 transfer from the Water fund, bringing total resources available to the General Fund to $6,194,270. Total expenditures are proposed at $6,193,620. The result is a projected net surplus of $650.

Enterprise Fund

The Enterprise Fund, supporting Water, Trash, and Shop operations, is proposed at total revenues of $5,902,673.00, down 14% from the amended budget as Water revenue falls from $5,727,587 to $4,806,923. Total expenditures are proposed at $5,874,151, including the $1,000,000 transfer to the General Fund. The fund is projected to close the year with a net surplus of $28,522.

Special Revenue and Debt Service Funds

The Airport Fund is budgeted to break even, at $41,450 in revenues and expenditures. The Hotel Occupancy Tax Fund is budgeted with revenues of $555,380 against expenditures of $555,380, resulting in a balanced budget. Main Street operations, previously a standalone department, were dissolved this budget cycle and are now supported through the Municipal Development District and Hotel Occupancy Tax funds.

The Interest & Sinking Fund, which services the City's debt obligations, is budgeted with revenues of $902,000 against expenditures of $1,063,507, a shortfall of ($161,507) to be covered by existing fund balance.

Taken together across the General Fund, Enterprise Fund, Airport Fund, Hotel Occupancy Tax Fund, and Interest & Sinking Fund, the City's proposed budget reflects a combined net use of fund balance of ($132,335). This is driven primarily by the scheduled ($161,507) draw on the Interest & Sinking Fund, and it is partially offset by small General Fund and Enterprise Fund surpluses.

Tax Rate

The proposed total property tax rate is **$0.8230118 per $100** of taxable valuation, consisting of a Maintenance & Operations rate of $0.5059008 and an Interest & Sinking (debt service) rate of $0.317111.

Staffing

The proposed budget supports **66 full-time equivalent positions citywide**. The largest staffing commitments are in Police (13), Water (13), Fire (8), Trash (7), and Golf Course (6), with the remainder distributed across Health, Parks, MDD, Streets, Court, Shop, Administration, and the ATV Park.

Closing

This budget continues the City's practice of transferring Water fund resources to support General Fund operations, with the transfer set at $1,000,000 this year even as Water revenue declines. I want to thank the department heads and staff who contributed to its preparation, and I look forward to discussing it with the Council in the weeks ahead.

Respectfully submitted,

Kevin Hodges

City Manager
City of Childress, Texas

Table of Contents

CITY OF CHILDRESS
MAYOR & COUNCIL

Position	Name
Mayor	Cary Preston
Alderperson, Place 1	Gary Clark
Alderperson, Place 2	C.T. Taylor
Alderperson, Place 3	Ronnie Shoffner
Alderperson, Place 4	Billy Sharp
Alderperson, Place 5	Eddie Taylor

CITY OF CHILDRESS
APPROVED VS PROPOSED PERSONNEL

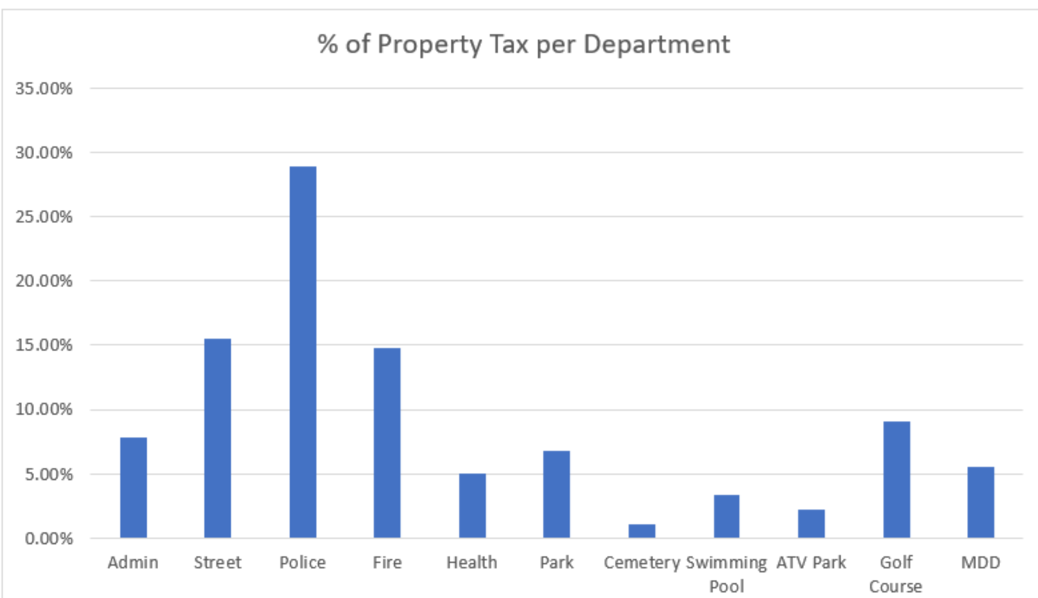
	2025-2026	Proposed	2026-2027
Department	Number of Positions	Position Changes	Number of Positions
Administration	0	1	1
Streets	3	-1	2
Police	17	-2	15
Fire	11		11
Health	3	1	4
Parks	3	1	4
Golf Course	14	3	17
Court	3	-1	2
Main Street	2	-2	0
ATV Park	2		2
MDD	3		3
Water	14	5	19
Trash	7	1	8
Shop	1	1	2
Total Positions	83	7	90
Less Part Time Positions	-18	0	-24
FTE's	65		66

CITY OF CHILDRESS

WHERE DOES YOUR MONEY GO?

Department Expenses net of revenue			
Admin	394,666	7.82%	0.039566
Street	782,751	15.51%	0.078472
Police	1,458,918	28.91%	0.146258
Fire	746,426	14.79%	0.074830
Health	252,947	5.01%	0.025358
Park	342,879	6.79%	0.034374
Cemetery	52,080	1.03%	0.005221
Swimming Pool	166,553	3.30%	0.016697
ATV Park	111,131	2.20%	0.011141
Golf Course	459,791	9.11%	0.046095
MDD	278,193	5.51%	0.027889
Total	**5,046,335**	**100.00%**	**0.505901**

M&O Tax Rate	0.5059008	Tax rate per $100 Valuation



CITY OF CHILDRESS
FUND SUMMARIES

FUND SUMMARIES	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 YTD 06-30-2026	2026-2027 Proposed Budget	Amended FY26 vs Proposed FY27
General Fund					
Revenues	4,796,285	4,020,764	4,123,188	5,182,870	28.9%
Transfers in	1,030,000	1,129,000	877,500	1,011,400	-10.4%
Expenditures	5,676,638	5,673,733	3,838,582	6,193,620	9.2%
Net Surplus (deficit)	149,647	(523,969)	1,162,106	650	-100.1%
Enterprise Fund					
Revenues	5,133,731	6,891,829	3,935,977	5,902,673	-14.4%
Transfers out	1,030,000	1,170,000	877,500	1,000,000	-14.5%
Expenditures	4,322,753	6,487,288	3,201,137	4,874,151	-24.9%
Net Surplus (deficit)	(219,022)	(765,459)	(142,660)	28,522	-103.7%
Airport Fund					
Revenues	195,556	41,450	135,242	41,450	0.0%
Expenditures	335,984	271,475	91,671	41,450	-84.7%
Net Surplus (Deficit)	(140,428)	(230,025)	43,570	0	-100.0%
Hotel Tax Fund					
Revenues	616,299	325,000	771,150	555,380	70.9%
Expenditures	491,023	320,000	459,226	555,380	73.6%
Net Surplus (Deficit)	125,277	5,000	311,924	0	-100.0%
Interest & Sinking Fund					
Revenues	828,604	708,203	1,009,022	902,000	27.4%
Expenditures	488,318	999,181	475,827	1,063,507	6.4%
Net Surplus (Deficit)	340,286	(290,978)	533,195	(161,507)	-44.5%
Total Surplus (Deficit)	255,760	(1,805,431)	1,908,135	(132,335)	-92.7%

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GENERAL FUND

The General Fund is the City's principal operating fund, supporting police, fire, streets, parks, and general government. Proposed FY 2026–2027 revenues are $5,182,870, an increase of 28.9% over the FY 2025–2026 amended budget. Transfers in add $1,011,400 — including $1,000,000 from the Water fund — bringing total resources to $6,194,270 against proposed expenditures of $6,193,620, for a projected surplus of $650. Property and sales taxes are the primary revenue sources, with the Maintenance & Operations rate proposed at $0.493901 per $100 of taxable valuation. Police, Streets, and Fire together account for nearly 60% of the property tax allocation. The transfer from Water remains essential to the fund's balance, supplying roughly one-sixth of total resources.

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CITY OF CHILDRESS
GENERAL FUND SUMMARIES

GENERAL FUND SUMMARIES	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 YTD 06-30-2026	2026-2027 Proposed Budget	Amended FY26 vs Proposed FY27
Revenues					
Administration	3,105,936	2,811,414	3,118,171	3,824,195	36.0%
Street Revenues	458,467	0	0	0	0.0%
Police	132,074	105,000	83,671	105,000	0.0%
Fire	105,544	105,500	68,062	165,500	56.9%
Health	94,467	142,100	93,804	192,100	35.2%
Park	8,973	6,000	7,284	6,000	0.0%
Cemetery	25,990	20,820	7,850	20,820	0.0%
Airport	0	0	0	0	0.0%
Auditorium	26,100	18,675	13,975	18,000	-3.6%
Swimming Pool	9,345	15,000	0	15,000	0.0%
Municipal Court	167,284	222,000	137,937	222,000	0.0%
MDD	248,829	227,755	212,625	227,755	0.0%
ATV Park	5,061	7,500	10,619	7,500	0.0%
Golf Course	408,215	339,000	369,191	379,000	11.8%
Total Revenues	**4,796,285**	**4,020,764**	**4,123,188**	**5,182,870**	**28.9%**
Expenditures					
Admin	327,159	391,339	317,723	394,666	0.9%
Street	999,989	924,636	319,553	782,751	-15.3%
Police	1,324,635	1,290,802	1,079,551	1,563,918	21.2%
Fire	758,651	733,969	822,363	911,926	24.2%
Health	245,652	357,335	149,751	445,047	24.5%
Park	345,767	290,366	187,099	348,879	20.2%
Cemetery	70,706	72,900	47,856	72,900	0.0%
Swimming Pool	85,721	130,727	1,705	181,553	38.9%
Court	142,930	201,817	145,900	256,365	27.0%
Main Street	196,749	78,400	0	0	-100.0%
ATV Park	94,215	106,509	70,433	118,631	11.4%
Golf Course	844,907	836,611	513,415	838,791	0.3%
MDD	239,557	258,322	183,234	278,193	7.7%
Total Expenditures	**5,676,638**	**5,673,733**	**3,838,582**	**6,193,620**	**9.2%**
Transfers					
Transfer In - Main Street HOT	0	0	0	11,400	0.0%
Transfer from ARPA	0	199,000	0	0	-100.0%
Transfer from Water	1,030,000	930,000	877,500	1,000,000	7.5%
Total Transfers	**1,030,000**	**1,129,000**	**877,500**	**1,011,400**	**-10.4%**
Net Surplus (Deficit)	**149,647**	**(523,969)**	**1,162,106**	**650**	**-100.1%**

CITY OF CHILDRESS
GENERAL FUND REVENUES

GENERAL FUND REVENUES	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
Revenues					
Administration					
Tax - Ad Valorem	1,358,363	1,367,046	1,415,042	1,529,195	11.9%
Tax - Delinquent Revenue	2,655	15,000	1,463	15,000	0.0%
Tax - P&I	30,049	14,500	42,644	14,500	0.0%
Tax - Sales	1,226,348	1,115,000	1,301,351	1,870,000	67.7%
Tax - Franchise Electric	70,184	75,000	69,694	75,000	0.0%
Tax - Franchise Gas	98,425	118,000	114,022	118,000	0.0%
Tax - Franchise IT	18,147	35,000	9,545	35,000	0.0%
Tax - Mixed Drinks	13,845	10,000	14,097	10,000	0.0%
Tax - Franchise Water	0	0	0	0	0.0%
Tax - Franchise - Sewer	0	0	0	0	0.0%
Opioid Settlement revenue	2,316	7,000	0	3,000	-57.1%
Tax - Franchise - Trash	0	0	0	0	0.0%
Housing Authority	0	12,500	0	12,500	0.0%
Transfer from Savings	0	0	0	0	0.0%
Transfer from ARPA	55,000	199,000	0	0	-100.0%
Transfer from Water	1,030,000	930,000	877,500	1,000,000	7.5%
Interest	64,029	40,368	142,534	140,000	246.8%
Other	166,300	0	7,779	0	0.0%
Tax Forclosure Revenue	275	2,000	0	2,000	0.0%
Auction Proceeds	0	0	0	0	0.0%
Sale of Assets Proceeds	0	0	0	0	0.0%
Total Taxes	**4,135,936**	**3,940,414**	**3,995,671**	**4,824,195**	**22.4%**
Streets					
Grants	458,467	0	0	0	0.0%
Total Streets	**458,467**	**0**	**0**	**0**	**0.0%**
PD Revenues					
School Resource Officer	76,500	90,000	63,000	90,000	0.0%
Transfer from Savings	0	0	0	0	0.0%
Other	55,574	0	20,671	0	0.0%
Insurance Claims	0	15,000	0	15,000	0.0%
Total PD Revenues	**132,074**	**105,000**	**83,671**	**105,000**	**0.0%**
Fire Revenues					
County Fire Protection	84,996	85,000	65,707	85,000	0.0%
Fire Inspections	548	500	2,355	500	0.0%
Insurance Claims	0	0	0	0	0.0%
Grants	20,000	20,000	0	80,000	300.0%
Total Fire Revenue	**105,544**	**105,500**	**68,062**	**165,500**	**56.9%**

GENERAL FUND REVENUES	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
Health Revenues					
Golf Cart Permit	0	1,000	850	1,000	0.0%
UTV Permit	650	1,000	1,205	1,000	0.0%
Violations & Fees	81,000	110,000	80,000	160,000	45.5%
Dog Pound	2,910	2,500	910	2,500	0.0%
Building Permits	3,547	6,000	3,619	6,000	0.0%
Electrical Permits	385	3,000	1,160	3,000	0.0%
Plumbing Permits	180	900	970	900	0.0%
HVAC Permits	0	600	0	600	0.0%
Roofing Permits	1,900	7,000	1,500	7,000	0.0%
Gas Inspections	0	300	120	300	0.0%
Electrical Inspections	0	200	390	200	0.0%
Contractor License	200	500	200	500	0.0%
Itinerant Merchants Per	700	1,100	400	1,100	0.0%
Planning & Zoning Req	80	500	1,680	500	0.0%
Demolition Fee	0	5,000	0	5,000	0.0%
Liens Collected	0	1,000	0	1,000	0.0%
Sign Permits	45	500	700	500	0.0%
Liquor License	2,870	1,000	100	1,000	0.0%
Total Health Revenues	**94,467**	**142,100**	**93,804**	**192,100**	**35.2%**
Park Revenues					
RV Parking	8,973	6,000	7,284	6,000	0.0%
Total Park Revenues	**8,973**	**6,000**	**7,284**	**6,000**	**0.0%**
Cemetery Revenues					
Grave Space	25,990	20,820	7,850	20,820	0.0%
Total Cemetery	**25,990**	**20,820**	**7,850**	**20,820**	**0.0%**
Main Street Revenues					
Transfer In - HOT	0	0	0	11,400	0.0%
Total Main Street	**0**	**0**	**0**	**11,400**	**0.0%**
Auditorium Revenues					
Room A	3,675	3,675	3,000	3,000	-18.4%
Reunion Room	7,150	4,500	2,825	4,500	0.0%
Foyer	6,875	4,500	2,725	4,500	0.0%
Banquet Room	8,400	6,000	5,425	6,000	0.0%
Total Auditorium	**26,100**	**18,675**	**13,975**	**18,000**	**-3.6%**
Swimming Pool					
Concession	0	500	0	500	0.0%
Daily Pass	9,345	12,000	0	12,000	0.0%
Annual Pass	0	2,500	0	2,500	0.0%
Transfer from Savings	0	0	0	0	0.0%
Total Swimming Pool	**9,345**	**15,000**	**0**	**15,000**	**0.0%**
ATV Park					
Annual Permits	0	500	7,400	500	0.0%

GENERAL FUND REVENUES	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
Daily Permits	5,061	6,000	3,219	6,000	0.0%
P&W Grant - Federal	0	0	0	0	0.0%
P&W Grant - State	0	1,000	0	1,000	0.0%
Total ATV Park	**5,061**	**7,500**	**10,619**	**7,500**	**0.0%**
Court					
Fines, Arrests, Fees	165,284	220,000	137,937	220,000	0.0%
Municipal Court Security	1,000	1,000	0	1,000	0.0%
Municipal Court Technology	1,000	1,000	0	1,000	0.0%
Total Court	**167,284**	**222,000**	**137,937**	**222,000**	**0.0%**
MDD					
Reimburse from MDD	203,757	202,755	170,709	202,755	0.0%
Reimburse Liability	45,072	25,000	41,915	25,000	0.0%
Total MDD	**248,829**	**227,755**	**212,625**	**227,755**	**0.0%**
Golf Course					
Green Fees	234,416	80,000	196,749	120,000	50.0%
Cart Fees	15,802	20,000	12,340	20,000	0.0%
Practice Range	5,873	12,000	4,729	12,000	0.0%
Country Club Dues	81,499	85,000	76,159	85,000	0.0%
City Member Dues	31,207	42,000	33,346	42,000	0.0%
Pro Shop Merchandise	5,940	35,000	4,774	35,000	0.0%
Golf Course - Tee Sign	0	3,500	0	3,500	0.0%
Tournament Fees	16,674	23,000	16,315	23,000	0.0%
Liquor Sales	0	3,500	254	3,500	0.0%
Grill on Green	13,920	25,000	23,125	25,000	0.0%
Other Revenue	2,884	10,000	1,400	10,000	0.0%
Total Golf Course	**408,215**	**339,000**	**369,191**	**379,000**	**11.8%**
Total General Fund	**5,826,285**	**5,149,764**	**5,000,688**	**6,194,270**	**20.3%**

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GENERAL FUND EXPENDITURE

The pages that follow present proposed FY 2026–2027 expenditures for each General Fund department. Total General Fund expenditures are proposed at $6,193,620. Police is the largest program at $1,563,918, followed by Fire at $911,926, the Golf Course at $838,791, and Streets at $782,751. Each department is shown with a summary of proposed spending by category and a full line-item schedule comparing FY 2024–2025 actual, FY 2025–2026 amended and year-to-date, and FY 2026–2027 proposed. The Main Street department is retained with zero balances following its dissolution.

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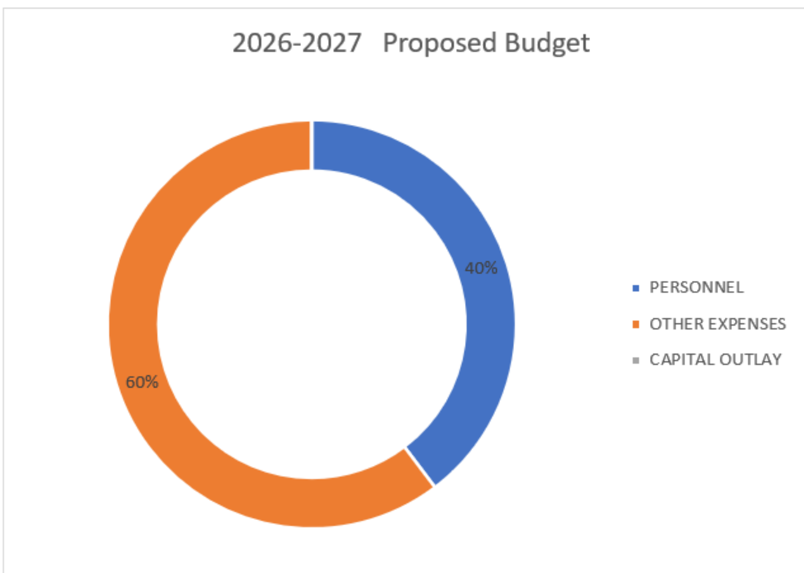
CITY OF CHILDRESS
ADMINISTRATION DEPARTMENT

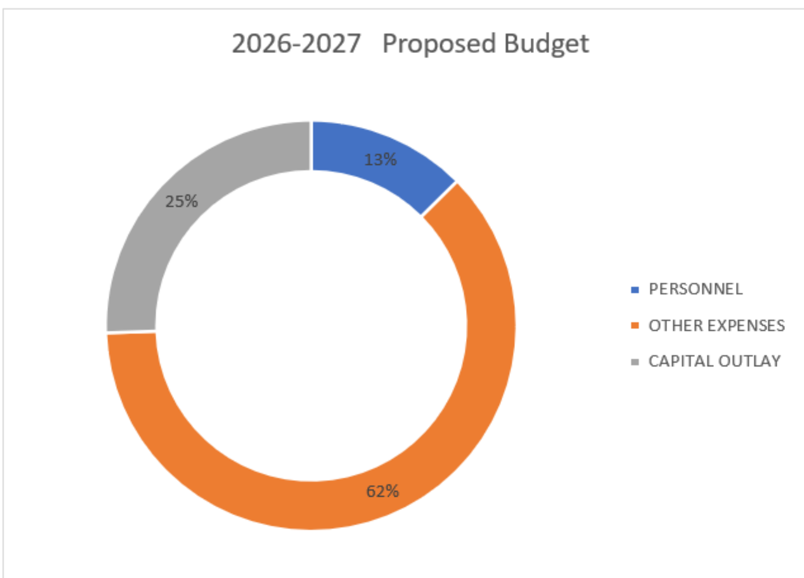
The Administration Department covers the City Manager's office, finance, and the general government functions that support every other department. Proposed FY 2026–2027 spending is $394,666, essentially flat against the FY 2025–2026 amended budget of $391,339. Personnel accounts for $156,691, with the balance of $237,975 in other operating expenses and no capital outlay budgeted. The largest non-payroll commitments are tax appraisal services at $104,000 and professional fees at $43,000. Because Administration is funded from general revenues rather than user fees, its costs are carried almost entirely by property and sales tax collections.



ADMINISTRATION DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
GROSS PAYROLL	0	116,316	71,093	116,316	0.0%
TMRS	0	19,413	8,963	19,413	0.0%
INSURANCE	0	6,643	2,573	11,920	79.4%
UNIFORMS	0	8,898	0	8,898	0.0%
FICA & MEDICARE	0	144	8,055	144	0.0%
WORKMENS COMP & UNEMPLO	0	0	10,027	0	0.0%
TOTAL PERSONNEL	**0**	**151,414**	**100,712**	**156,691**	**3.5%**
OTHER EXPENSES					
OFFICE SUPPLIES	3,485	4,000	640	4,000	0.0%
BUILDING EXPENSE	38,352	4,000	6,590	8,000	100.0%
DUES, FEES, SUBSCRIPTIONS	6,289	30,000	22,768	30,000	0.0%
JANITORIAL SUPPLIES	5,320	5,200	4,380	7,000	34.6%
GAS & OIL	3,591	3,250	2,958	3,500	7.7%
MEDFLIGHT	130	475	0	475	0.0%
EQUIPMENT REPAIRS	392	1,000	137	1,000	0.0%
KEEP CHILDRESS BEAUTIFUL	0	2,000	0	2,000	0.0%
TRAVEL,SCHOOLS & CONV	10,455	15,000	15,740	15,000	0.0%
ELECTION EXPENSES	4,947	10,000	10,439	10,000	0.0%
PROFESSIONAL FEES	51,618	43,000	63,479	43,000	0.0%
TAX APPRAISAL	87,407	58,000	79,880	104,000	79.3%
MUSEUM	0	0	0	0	0.0%
CHAMBER OF COMMERCE	0	0	0	0	0.0%
OTHER	40,079	64,000	0	10,000	-84.4%
TOTAL OTHER EXPENSES	**252,063**	**239,925**	**207,011**	**237,975**	**-0.8%**
CAPITAL OUTLAY					
CONCRETE CURBING	14,055	0	0	0	0.0%
VOTING MACHINES	61,041	0	10,000	0	0.0%
TOTAL CAPITAL OUTLAY	**75,096**	**0**	**10,000**	**0**	**0.0%**
TOTAL ADMINISTRATION DEPARTMENT	**327,159**	**391,339**	**317,723**	**394,666**	**0.9%**

CITY OF CHILDRESS
STREETS DEPARTMENT

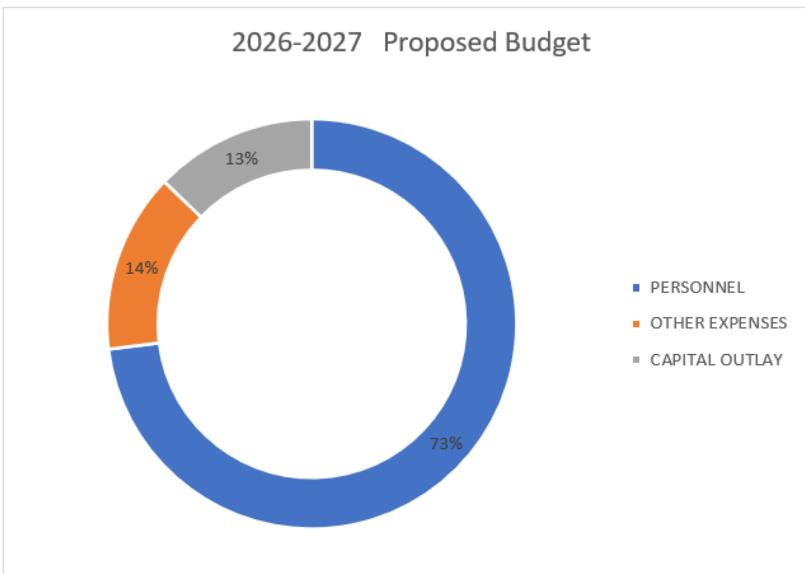
The Streets Department maintains the City's roadway network, rights-of-way, and drainage. Proposed spending is $782,751, down 15.3% from the amended budget of $924,636. Other operating expenses of $484,360 are the largest single component, ahead of capital outlay of $200,000 and personnel of $98,391. The program is concentrated in pavement work: $250,000 in paving expense, $95,000 for the Madison Avenue repair, $55,000 for the SS4A grant project, and $50,000 for underpass pumps. Utilities, largely street lighting, add $107,000. At 15.5% of the property tax allocation, Streets is the second-largest draw on the levy after Police.



STREETS DEPARTMENT	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 YTD 06-30-2026	2026-2027 Proposed Budget	Amended FY26 vs Proposed FY27
PERSONNEL					
GROSS PAYROLL	95,830	119,881	54,709	57,473	-52.1%
TMRS	16,084	21,579	9,073	9,592	-55.5%
INSURANCE	19,977	18,626	1,589	23,841	28.0%
UNIFORMS	4,612	2,781	2,484	2,800	0.7%
FICA & MEDICARE	7,331	9,171	4,107	4,397	-52.1%
WORKMENS COMP & UNEMPLO	1,667	432	0	288	-33.3%
TOTAL PERSONNEL	**145,501**	**172,470**	**71,963**	**98,391**	**-43.0%**
OTHER EXPENSES					
SUPPLIES	7,735	13,200	8,015	13,200	0.0%
JANITORIAL	0	1,000	576	1,300	30.0%
PAVING EXPENSE	178,273	250,000	17,045	250,000	0.0%
STORM SIRENS	3,500	2,500	34,583	4,100	64.0%
STREET REPAIRS	15,833	30,000	45,414	30,000	0.0%
GAS & OIL	17,029	13,650	11,716	20,000	46.5%
MEDFLIGHT	130	260	225	260	0.0%
TXDOT BRIDGE MATCH	382,746	0	0	0	0.0%
EQUIPMENT REPAIR	48,081	40,000	28,599	40,000	0.0%
UTILITIES	53,785	68,250	76,250	107,000	56.8%
INSURANCE	28,431	15,811	13,467	18,000	13.8%
OTHER	445	500	0	500	0.0%
EQUIPMENT	0	0	11,700	0	0.0%
TOTAL OTHER EXPENSES	**735,988**	**435,171**	**247,590**	**484,360**	**11.3%**
CAPITAL OUTLAY					
BUCKET TRUCK	118,500	119,000	0	0	-100.0%
FRONT END LOADER	0	197,995	0	0	-100.0%
UNDERPASS PUMPS	0	0	0	50,000	0.0%
STREET PAVING	0	0	0	0	0.0%
SS4A GRANT	0	0	0	55,000	0.0%
MADISON AVE REPAIR	0	0	0	95,000	0.0%
TRAILER	0	0	0	0	0.0%
TREE GRUBBER	0	0	0	0	0.0%
TOTAL CAPITAL OUTLAY	**118,500**	**316,995**	**0**	**200,000**	**-36.9%**
TOTAL STREETS DEPARTMENT	**999,989**	**924,636**	**319,553**	**782,751**	**-15.3%**

CITY OF CHILDRESS
POLICE DEPARTMENT

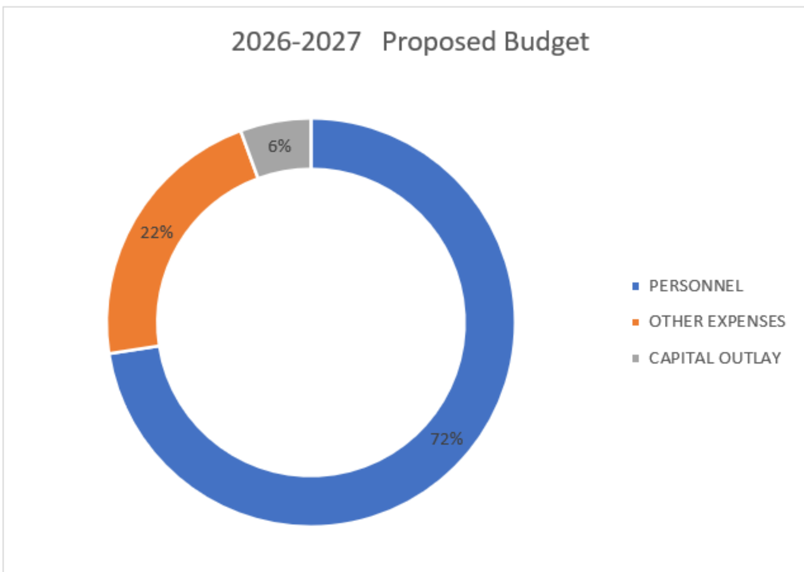
The Police Department is the City's largest General Fund program. Proposed spending is $1,563,918, an increase of 21.2% over the FY 2025–2026 amended budget of $1,290,802. Personnel dominates at $1,142,093, roughly 73% of the department, reflecting gross payroll of $773,177 and TMRS retirement contributions of $122,284. Capital outlay of $200,000 is split evenly between office building renovation and police building additions. Other operating expenses total $221,825. Police accounts for 28.9% of the property tax allocation, the largest share of any department.



POLICE DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
GROSS PAYROLL	774,654	735,951	526,768	773,177	5.1%
OVERTIME	22,812		54,960	30,000	0.0%
TMRS	130,309	125,091	96,700	122,284	-2.2%
INSURANCE	103,225	80,711	44,718	154,964	92.0%
UNIFORMS	0	0	0	0	0.0%
FICA & MEDICARE	60,532	56,300	44,474	59,148	5.1%
WORKMENS COMP & UNEMPLO	167	2,528	377	2,520	-0.3%
TOTAL PERSONNEL	**1,091,699**	**1,000,581**	**767,998**	**1,142,093**	**14.1%**
OTHER EXPENSES					
SUPPLIES	0	0	0	0	0.0%
OFFICE SUPPLIES	2,000	2,500	802	2,500	0.0%
BUILDING EXPENSE	10,719	25,000	791	0	-100.0%
DUES,FEES, SUBSCRIPTIONS	11,682	25,825	53,814	65,000	151.7%
CLOTHING ALLOWANCE	5,241	595	9,242	9,000	1,412.6%
JANITORIAL	1,000	927	1,103	1,700	83.4%
GAS & OIL	37,364	40,000	22,704	43,000	7.5%
MEDFLIGHT	780	845	1,125	1,125	33.1%
EQUIPMENT REPAIRS	42,484	18,000	14,921	20,000	11.1%
UTILITIES	8,187	12,000	16,499	26,000	116.7%
INSURANCE	39,528	39,529	33,669	44,500	12.6%
TRAVEL, SCHOOLS & CONV	0	0	6,884	9,000	0.0%
TOTAL OTHER EXPENSES	**158,984**	**165,221**	**161,553**	**221,825**	**34.3%**
CAPITAL OUTLAY					
OFFICE BUILDING/RENOVATION	73,952	125,000	150,000	100,000	-20.0%
POLICE BUILDING ADDITIONS	0	0	0	100,000	0.0%
BODY CAMERAS				0	0.0%
TOTAL CAPITAL OUTLAY	**73,952**	**125,000**	**150,000**	**200,000**	**60.0%**
TOTAL POLICE DEPARTMENT	**1,324,635**	**1,290,802**	**1,079,551**	**1,563,918**	**21.2%**

CITY OF CHILDRESS
FIRE DEPARTMENT

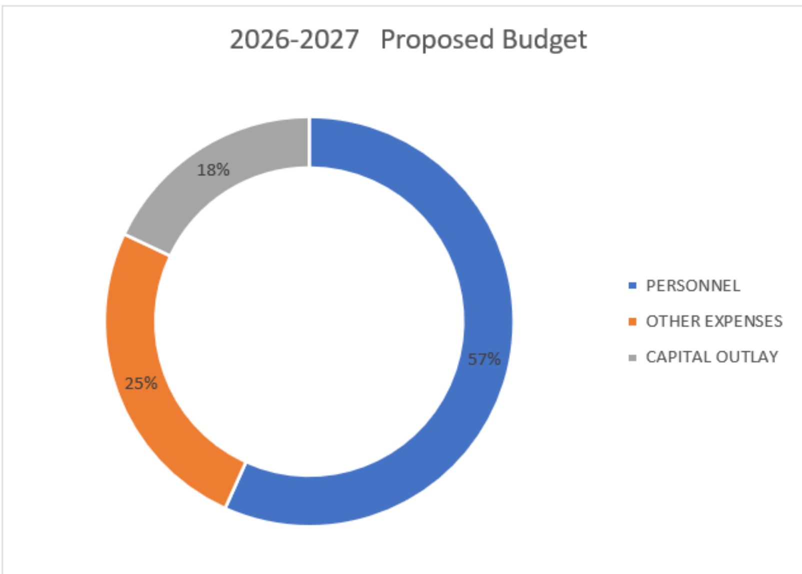
The Fire Department provides fire suppression and emergency response for the City and the surrounding area. Proposed spending is $911,926, of which personnel represents $661,701 — gross payroll of $434,633 plus $61,219 in TMRS contributions. Other operating expenses total $199,225, including $35,500 for insurance. Capital outlay of $51,000 is budgeted, with $45,000 directed to replacement firefighting gear. Fire represents 14.8% of the property tax allocation, the third-largest departmental share.



FIRE DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
GROSS PAYROLL	444,691	429,965	316,373	434,633	1.1%
OVERTIME	8,007	25,000	27,700	35,000	40.0%
TMRS	76,121	65,139	50,479	61,219	-6.0%
INSURANCE	34,459	43,460	21,091	95,363	119.4%
UNIFORMS	0	0	0	0	0.0%
FICA & MEDICARE	34,631	32,892	26,322	33,249	1.1%
WORKMENS COMP & UNEMPLO	0	2,097	0	2,237	6.7%
TOTAL PERSONNEL	**597,909**	**598,553**	**441,965**	**661,701**	**10.6%**
OTHER EXPENSES					
SUPPLIES	23,567	22,000	47,541	30,000	36.4%
OFFICE SUPPLIES	0	700	318	4,000	471.4%
BUILDING EXPENSE	1,061	1,600	13,881	6,000	275.0%
DUES,FEES, SUBSCRIPTIONS	5,197	10,000	12,917	20,000	100.0%
CLOTHING ALLOWANCE	2,205	2,915	3,198	4,000	37.2%
JANITORIAL	2,066	2,575	2,044	3,700	43.7%
GAS & OIL	9,431	12,000	6,666	12,000	0.0%
MEDFLIGHT	455	455	525	525	15.4%
EQUIPMENT REPAIRS	33,386	35,000	96,425	40,000	14.3%
UTILITIES	14,994	17,000	16,136	28,000	64.7%
INSURANCE	25,670	25,671	26,935	35,500	38.3%
TRAVEL, SCHOOLS, CONV	2,960	5,000	8,366	15,000	200.0%
OTHER	0	500	0	500	0.0%
TOTAL OTHER EXPENSES	**120,991**	**135,416**	**234,951**	**199,225**	**47.1%**
CAPITAL OUTLAY					
FIRE FIGHTING GEAR	0	45,000	68,759	45,000	0.0%
VEHICLES	39,750	40,112	71,522	0	-100.0%
GAS MONITORS	0	6,000	5,166	6,000	0.0%
TOTAL CAPITAL OUTLAY	**39,750**	**0**	**145,446**	**51,000**	**0.0%**
TOTAL FIRE DEPARTMENT	**758,651**	**733,969**	**822,363**	**911,926**	**24.2%**

CITY OF CHILDRESS
HEALTH DEPARTMENT

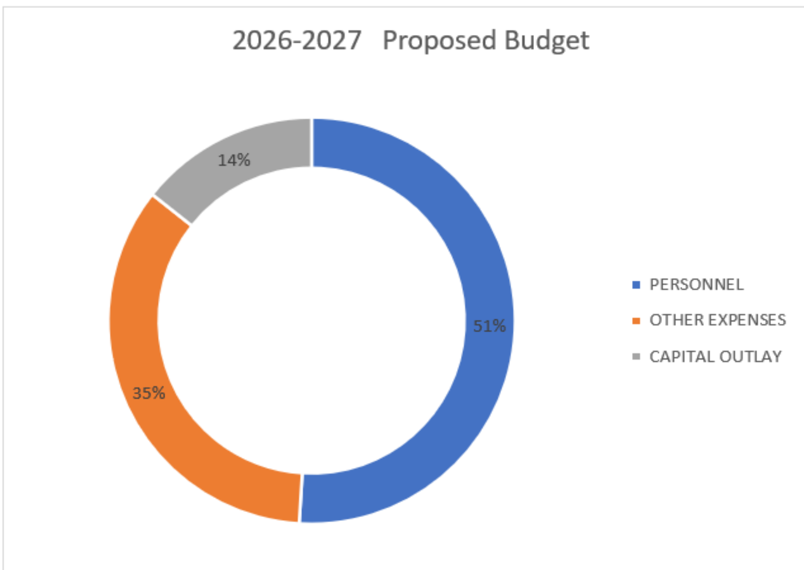
The Health Department handles animal control, code enforcement, and public health functions. Proposed spending is $445,047, up 24.5% from the amended budget of $357,335. Personnel accounts for $252,572, led by gross payroll of $161,469. Capital outlay of $80,000 drives the year-over-year increase, funding an animal transport body and an animal kennel at $40,000 each. Other operating expenses total $112,475, including $38,000 in dues, fees, and subscriptions.



HEALTH DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
GROSS PAYROLL	126,805	159,687	57,969	161,469	1.1%
OVERTIME	3,394		2,041	2,000	0.0%
TMRS	21,792	28,744	9,871	26,949	-6.2%
INSURANCE	23,863	24,834	11,809	47,681	92.0%
UNIFORMS	2,066	1,545	1,488	1,545	0.0%
FICA & MEDICARE	9,671	12,216	4,591	12,352	1.1%
WORKMENS COMP & UNEMPLO	0	576	0	576	0.0%
TOTAL PERSONNEL	**187,591**	**227,602**	**87,769**	**252,572**	**11.0%**
OTHER EXPENSES					
SUPPLIES	3,978	6,500	3,060	6,500	0.0%
OFFICE SUPPLIES	0	1,000	19	1,000	0.0%
JANITORIAL	0	1,000	576	1,000	0.0%
DUES,FEES, SUBSCRIPTIONS	5,328	57,000	33,385	38,000	-33.3%
GAS & OIL	15,311	12,350	9,492	12,350	0.0%
MEDFLIGHT	195	195	225	225	15.4%
EQUIPMENT REPAIRS	1,055	3,500	689	3,500	0.0%
UTILITIES	1,524	2,500	916	2,500	0.0%
INSURANCE	8,659	7,188	6,734	8,900	23.8%
TRAVEL, SCHOOLS, CONV	1,224	3,000	3,411	3,000	0.0%
DILAPIDATED STRUCTURES	20,000	20,000	0	20,000	0.0%
TEXAS COMMUNITY GROUP	0	14,500	3,476	14,500	0.0%
EQUIPMENT	787	1,000	0	1,000	0.0%
TOTAL OTHER EXPENSES	**58,061**	**129,733**	**61,983**	**112,475**	**-13.3%**
CAPITAL OUTLAY					
OB EXPENSES - COUNCIL	0	0	0	0	0.0%
ANIMAL TRANSPORT BODY				40,000	0.0%
ANIMAL KENNEL				40,000	0.0%
TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**80,000**	**0.0%**
TOTAL HEALTH DEPARTMENT	**245,652**	**357,335**	**149,751**	**445,047**	**24.5%**

CITY OF CHILDRESS
PARK DEPARTMENT

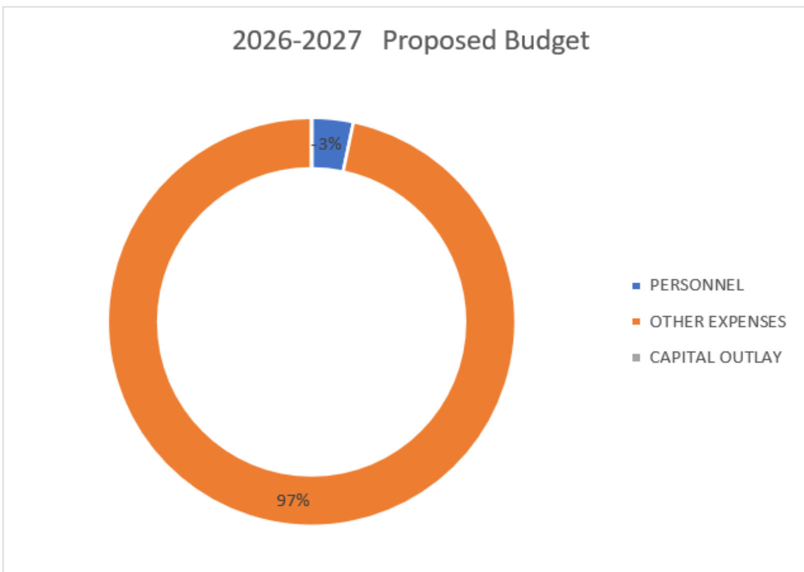
The Park Department maintains the City's parks, grounds, and recreational facilities. Proposed spending is $348,879, an increase of 20.2% over the amended budget of $290,366. Personnel totals $177,854 and other operating expenses $121,025, with utilities of $36,000 and insurance of $21,000 among the larger recurring items. Capital outlay of $50,000 is dedicated to timber bridge repairs. Parks draws 6.8% of the property tax allocation.



PARK DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
GROSS PAYROLL	94,340	99,401	59,129	102,986	3.6%
TMRS	13,649	17,892	9,607	17,188	-3.9%
INSURANCE	19,403	24,834	11,969	47,681	92.0%
UNIFORMS	2,228	1,545	1,656	1,545	0.0%
FICA & MEDICARE	7,218	7,604	4,533	7,878	3.6%
WORKMENS COMP & UNEMPLO	0	576	0	576	0.0%
TOTAL PERSONNEL	**136,838**	**151,852**	**86,893**	**177,854**	**17.1%**
OTHER EXPENSES					
PARK BATHROOMS RENO	1,213	2,000	150	2,000	0.0%
SUPPLIES	7,849	9,200	5,397	9,200	0.0%
HERB & CHEMICALS	770	2,000	0	2,000	0.0%
JANITORIAL	3,772	2,172	3,152	4,400	102.6%
GAS & OIL	8,360	5,500	4,507	6,200	12.7%
MEDFLIGHT	195	195	225	225	15.4%
REPAIRS	8,370	10,000	50,036	10,000	0.0%
EQUIPMENT REPAIRS	8,545	5,000	2,477	5,000	0.0%
UTILITIES	33,328	32,000	23,371	36,000	12.5%
INSURANCE	20,205	18,447	15,712	21,000	13.8%
CHILDRESS/BAYLOR LAKE	0	0	4,755	23,000	
OTHER	356	500	(9,600)	500	0.0%
EQUIPMENT	115,967	1,500	23	1,500	0.0%
TOTAL OTHER EXPENSES	**208,929**	**88,514**	**100,206**	**121,025**	**36.7%**
CAPITAL OUTLAY					
TIMBER BRIDGE REPAIRS	0	50,000	0	50,000	0.0%
TOTAL CAPITAL OUTLAY	**0**	**50,000**		**50,000**	**0.0%**
TOTAL PARK DEPARTMENT	**345,767**	**290,366**	**187,099**	**348,879**	**20.2%**

CITY OF CHILDRESS
CEMETERY DEPARTMENT

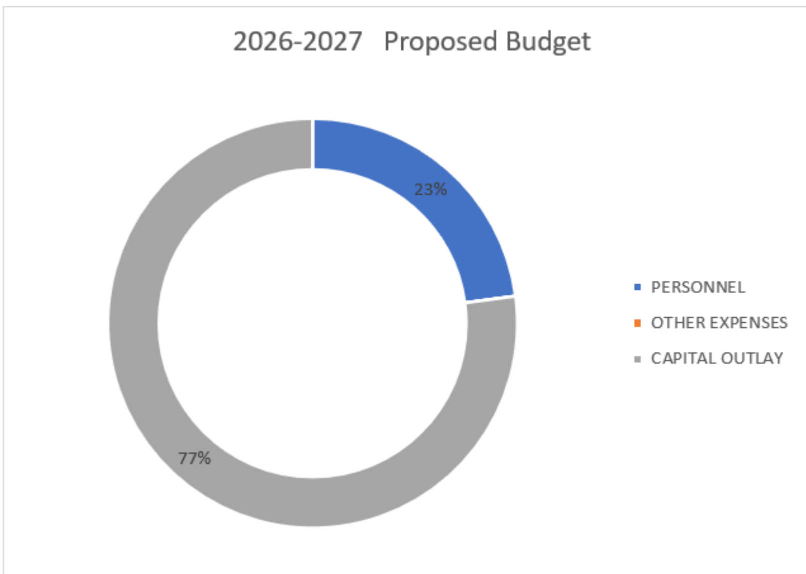
The Cemetery Department covers maintenance of the municipal cemetery. Proposed spending is $72,900, unchanged from the FY 2025–2026 amended budget. Nearly the entire budget sits in contracted and other operating costs of $70,500, of which landscape maintenance accounts for $62,000 and the sexton $6,000. Direct personnel cost is only $2,400, and no capital outlay is budgeted. At 1.0% of the property tax allocation, Cemetery is the smallest General Fund program.



CEMETERY DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
INSURANCE	2,886	2,400	2,245	2,400	0.0%
TOTAL PERSONNEL	**2,886**	**2,400**	**2,245**	**2,400**	**0.0%**
OTHER EXPENSES					
CONTRACT - LANDSCAPE	59,850	62,000	40,000	62,000	0.0%
SEXTON	6,000	6,000	4,500	6,000	0.0%
UTILITIES	676	1,000	104	1,000	0.0%
PORTABLE TOILETS	1,293	1,500	1,008	1,500	0.0%
TOTAL OTHER EXPENSES	**67,820**	**70,500**	**45,612**	**70,500**	**0.0%**
TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0.0%**
TOTAL CEMETERY DEPARTMENT	**70,706**	**72,900**	**47,856**	**72,900**	**0.0%**

CITY OF CHILDRESS
SWIMMING POOL DEPARTMENT

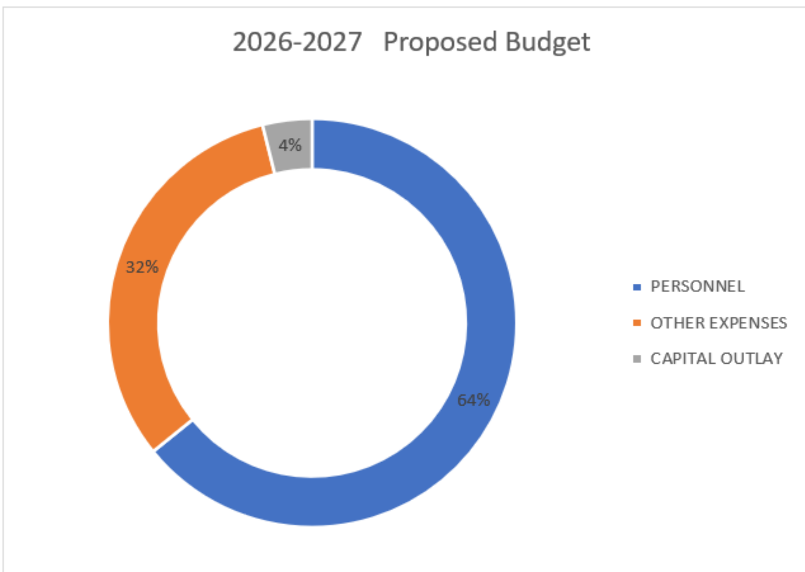
The Swimming Pool Department funds seasonal operation of the municipal pool. Proposed spending is $181,553, up 38.9% from the amended budget of $130,727. The increase is driven entirely by capital outlay of $140,000 for a new pool liner. Personnel of $41,553 covers seasonal staffing, on gross payroll of $38,600. No other operating expenses are budgeted for the year. The pool represents 3.3% of the property tax allocation.



SWIMMING POOL DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
GROSS PAYROLL	8,592	38,600	0	38,600	0.0%
FICA & MEDICARE	657	2,953	0	2,953	0.0%
TOTAL PERSONNEL	**9,249**	**41,553**	**0**	**41,553**	**0.0%**
OTHER EXPENSES					
PAINT	0	3,000	0	0	-100.0%
SUPPLIES	2,728	2,000	0	0	-100.0%
CHLORINE	22,205	9,000	0	0	-100.0%
JANITORIAL	291	824	0	0	-100.0%
REPAIRS	42,768	30,000	1,705	0	-100.0%
UTILITIES	0	600	0	0	-100.0%
INSURANCE	650	650	0	0	-100.0%
CONCESSION	0	400	0	0	-100.0%
DIVING BOARD	0	2,700	0	0	-100.0%
TOTAL OTHER EXPENSES	**68,642**	**49,174**	**1,705**	**0**	**-100.0%**
CAPITAL OUTLAY					
LINER	7,830	40,000	0	140,000	250.0%
TOTAL CAPITAL OUTLAY	**7,830**	**40,000**	**0**	**140,000**	**250.0%**
TOTAL SWIMMING POOL	**85,721**	**130,727**	**1,705**	**181,553**	**38.9%**

CITY OF CHILDRESS
MUNICIPAL COURT DEPARTMENT

The Municipal Court processes citations and collects fines for City ordinance and traffic violations. Proposed spending is $256,365, an increase of 27.0% over the amended budget of $201,817. Personnel accounts for $164,515, including gross payroll of $112,905 and $18,844 in TMRS contributions. Other operating expenses total $81,850, with $60,000 for fines, arrests, and fees, and $3,300 for insurance. Capital outlay is $10,000. The Court is budgeted to generate $222,000 in fine revenue, slightly more than it costs to operate, and so carries no share of the property tax allocation.



MUNICIPAL COURT DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
GROSS PAYROLL	89,014	88,467	77,073	112,905	27.6%
TMRS	14,907	15,924	12,752	18,844	18.3%
INSURANCE	13,497	12,417	8,144	23,841	92.0%
UNIFORMS	0	0	0	0	0.0%
FICA & MEDICARE	6,810	6,768	5,896	8,637	27.6%
WORKMENS COMP & UNEMPLO	0	288	0	288	0.0%
TOTAL PERSONNEL	**124,228**	**123,864**	**103,865**	**164,515**	**32.8%**
OTHER EXPENSES					
OFFICE SUPPLIES	1,336	2,500	1,642	2,500	0.0%
BUILDING EXPENSE	250	750	192	750	0.0%
JAIL EXPENSE	0	1,000	0	1,000	0.0%
DUES, FEES, SUBSCRIPTIONS	11,220	6,500	3,381	7,500	15.4%
JANITORIAL	985	773	1,032	1,650	113.5%
MEDFLIGHT	130	130	150	150	15.4%
UTILITIES	897	1,000	360	1,000	0.0%
INSURANCE	3,300	3,300	0	3,300	0.0%
FINES, ARRESTS, FEES	0	60,000	35,104	60,000	0.0%
TRAVEL, SCHOOLS, CONV	584	2,000	175	4,000	100.0%
TOTAL OTHER EXPENSES	**18,701**	**77,953**	**42,035**	**81,850**	**5.0%**
Interior Renovations - Muni Court	0	0	0	10,000	0.0%
TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**10,000**	**0.0%**
TOTAL MUNICIPAL COURT DEPARTMENT	**142,930**	**201,817**	**145,900**	**256,365**	**27.0%**

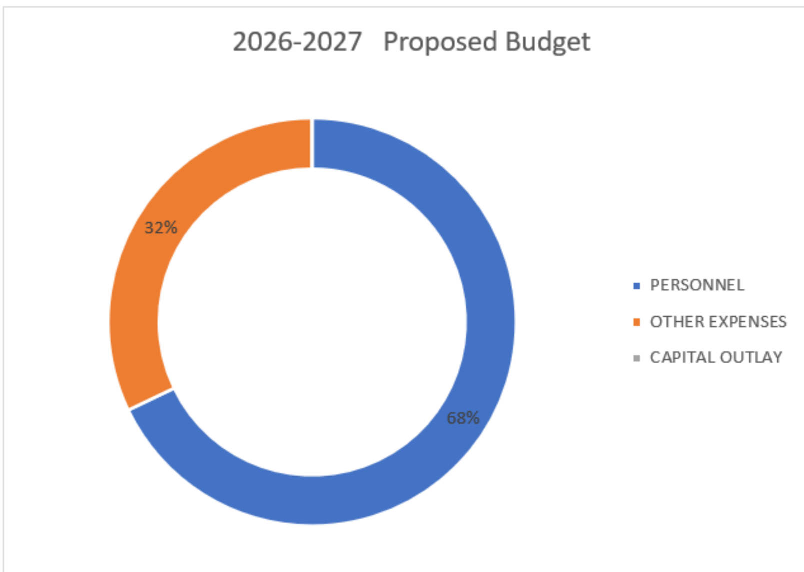
MAIN STREET DEPARTMENT

The Main Street program was dissolved for FY 2026–2027. The department carried an amended FY 2025–2026 budget of $78,400; every proposed line for the coming year is zero, and no personnel remain assigned to it. Downtown revitalization and promotional activities previously run through Main Street are now supported by the Municipal Development District and the Hotel Occupancy Tax Fund. The department is retained in this book with zero balances so the year-over-year comparison stays complete. No chart is shown because there is no FY 2026–2027 spending to allocate.

MAIN STREET DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
GROSS PAYROLL	24,050	25,000	0	0	-100.0%
TMRS	3,816	4,000	0	0	-100.0%
INSURANCE	8,532	7,500	0	0	-100.0%
UNIFORMS	0	0	0	0	0.0%
FICA & MEDICARE	1,840	1,900	0	0	-100.0%
WORKMENS COMP & UNEMPLO	0	0	0	0	0.0%
TOTAL PERSONNEL	**38,239**	**38,400**	**0**	**0**	**-100.0%**
CAPITAL OUTLAY					
DOWNTOWN REVITALIZATION GRANT	112,998	0	0	0	0.0%
MAIN STREET TRAINING	45,513	40,000	0	0	-100.0%
TOTAL CAPITAL OUTLAY	**158,511**	**40,000**	**0**	**0**	**-100.0%**
TOTAL MAIN STREET DEPARTMENT	**196,749**	**78,400**	**0**	**0**	**-100.0%**

CITY OF CHILDRESS
ATV PARK DEPARTMENT

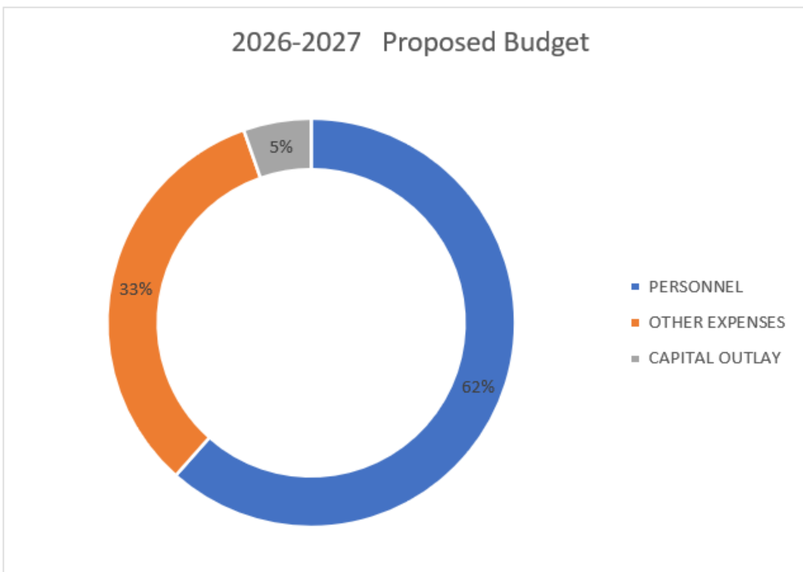
The ATV Park Department operates the City's off-road vehicle park. Proposed spending is $118,631, up 11.4% from the amended budget of $106,509. Personnel of $80,533 is the largest component, including gross payroll of $56,392 and $7,588 in TMRS contributions. Other operating expenses total $38,098, with $15,000 for repairs and $7,500 for utilities. No capital outlay is budgeted. The park accounts for 2.2% of the property tax allocation.



ATV PARK DEPARTMENT	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 YTD 06-30-2026	2026-2027 Proposed Budget	Amended FY26 vs Proposed FY27
PERSONNEL					
GROSS PAYROLL	51,319	56,212	34,420	56,392	0.3%
TMRS	7,655	8,151	5,690	7,588	-6.9%
INSURANCE	7,866	6,209	4,312	11,920	92.0%
UNIFORMS	0	0	0	0	0.0%
FICA & MEDICARE	3,926	4,300	2,633	4,314	0.3%
WORKMENS COMP & UNEMPLO	0	319	0	319	0.0%
TOTAL PERSONNEL	**70,766**	**75,191**	**47,056**	**80,533**	**7.1%**
OTHER EXPENSES					
CONSTRUCTION	244	435	151	435	0.0%
SUPPLIES	2,919	3,124	1,891	3,124	0.0%
CLOTHING ALLOWANCE	364	364	364	364	0.0%
JANITORIAL	680	1,030	576	1,300	26.2%
GAS & OIL	1,897	1,800	10	1,800	0.0%
MEDFLIGHT	65	65	75	75	15.4%
REPAIRS	6,600	10,000	12,307	15,000	50.0%
UTILITIES	5,767	6,000	5,029	7,500	25.0%
INSURANCE	2,999	3,000	2,245	3,000	0.0%
P&W STATE	0	500	0	500	0.0%
EQUIPMENT	1,913	5,000	729	5,000	0.0%
TOTAL OTHER EXPENSES	**23,449**	**31,318**	**23,377**	**38,098**	**21.6%**
TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0.0%**
TOTAL ATV PARK DEPARTMENT	**94,215**	**106,509**	**70,433**	**118,631**	**11.4%**

CITY OF CHILDRESS
GOLF COURSE DEPARTMENT

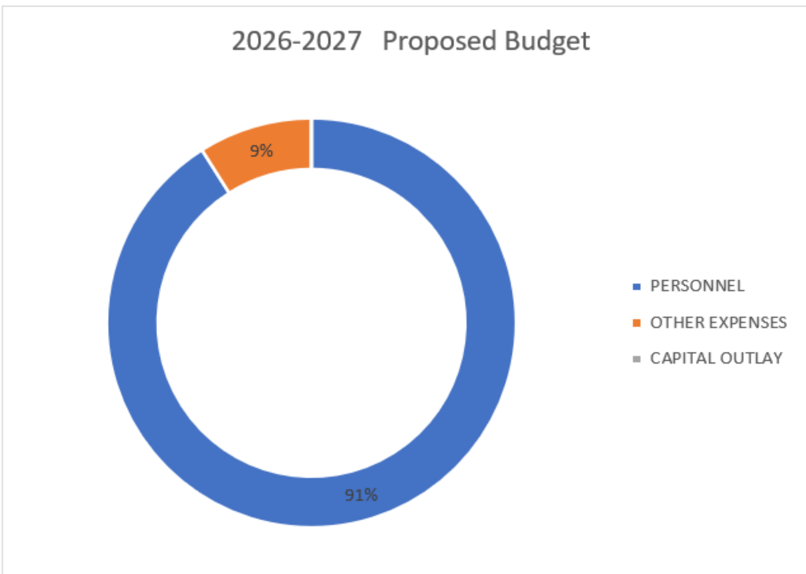
The Golf Course Department operates the municipal course and its associated food and beverage service. Proposed spending is $838,791, an increase of 0.3% over the amended budget of $836,611. Personnel is the dominant cost at $516,366, roughly 62% of the department, on gross payroll of $385,336. Other operating expenses total $277,425, including $59,000 for fertilizer and $45,000 for the Grill on the Green. Capital outlay of $45,000 funds a tee box trimmer. At 9.1% of the property tax allocation, the course is the fourth-largest departmental draw on the levy.



GOLF COURSE DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
GROSS PAYROLL	311,058	373,207	239,348	385,336	3.2%
TMRS	39,717	39,753	32,166	38,623	-2.8%
INSURANCE	19,571	37,251	12,607	59,602	60.0%
FICA & MEDICARE	24,259	28,550	18,476	29,478	3.3%
WORKMENS COMP & UNEMPLO	0	3,302	0	3,327	0.8%
TOTAL PERSONNEL	**394,605**	**482,063**	**302,598**	**516,366**	**7.1%**
OTHER EXPENSES					
GRILL ON THE GREEN	25,835	20,000	37,935	45,000	125.0%
CONSTRUCTION	17,523	17,500	14,420	17,500	0.0%
COURSE SUPPLIES	1,729	6,000	3,773	6,000	0.0%
GOLF SHOP SUPPLIES	22,696	15,000	18,800	25,000	66.7%
RANGE SUPPLIES	428	3,000	3,554	5,000	66.7%
FERTILIZER	36,029	59,000	14,936	59,000	0.0%
IRRIGATION/LANDSCAPE	15,926	9,000	8,369	9,000	0.0%
SAND & GRAVEL	2,781	5,000	3,371	5,000	0.0%
SERVICES	1,669	3,000	797	3,000	0.0%
DUES, FEES, SUBSCRIPTIONS	4,279	5,500	4,150	5,500	0.0%
TORRO GROUNDMASTER	0	0	0	0	0.0%
JANITORIAL	3,309	2,080	2,142	3,500	68.3%
GAS & OIL	5,151	5,400	3,233	5,400	0.0%
MEDFLIGHT	325	390	525	525	34.6%
EQUIPMENT REPAIRS	94,307	17,000	17,211	17,000	0.0%
UTILITIES	29,149	34,000	26,062	34,000	0.0%
INSURANCE	13,201	13,178	11,223	15,000	13.8%
SALES TAX - STATE COMPT	0	15,000	(11,650)	15,000	0.0%
CART LEASE	17,500	17,500	0	0	-100.0%
EQUIPMENT	0	7,000	0	7,000	0.0%
TOTAL OTHER EXPENSES	**291,837**	**254,548**	**158,852**	**277,425**	**9.0%**
CAPITAL OUTLAY					
CART PATHS	108,800	0	0	0	0.0%
TEE BOX TRIMMER	49,665	100,000	51,965	45,000	-55.0%
TOURISM - COUNCIL	0	0	0	0	0.0%
TOTAL CAPITAL OUTLAY	**158,465**	**100,000**	**51,965**	**45,000**	**-55.0%**
TOTAL GOLF COURSE DEPARTMENT	**844,907**	**836,611**	**513,415**	**838,791**	**0.3%**

CITY OF CHILDRESS
MUNICIPAL DEVELOPMENT DISTRICT

The Municipal Development District supports economic development and, following the dissolution of the standalone Main Street program, now carries those activities as well. Proposed spending is $278,193, up 7.7% from the amended budget of $258,322. The budget is almost entirely personnel at $253,193, on gross payroll of $174,521 and $29,128 in TMRS contributions. Other operating expenses are $25,000 in insurance, and no capital outlay is budgeted. The District also generates $227,755 of General Fund revenue, which is not netted against its cost in the property tax allocation shown earlier in this book.



MUNICIPAL DEVELOPMENT DISTRICT	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 YTD 06-30-2026	2026-2027 Proposed Budget	Amended FY26 vs Proposed FY27
PERSONNEL					
GROSS PAYROLL	168,515	170,525	128,573	174,521	2.3%
TMRS	28,925	30,694	21,739	29,128	-5.1%
INSURANCE	9,823	18,626	25,465	35,761	92.0%
UNIFORMS	0	0	0	0	0.0%
FICA & MEDICARE	12,602	13,045	9,667	13,351	2.3%
WORKMENS COMP & UNEMPLO	0	432	0	432	0.0%
TOTAL PERSONNEL	**219,865**	**233,322**	**185,444**	**253,193**	**8.5%**
OTHER EXPENSES					
INSURANCE	19,692	25,000	(2,210)	25,000	0.0%
MDD UTILITIES	0	0	0	0	0.0%
TOTAL OTHER EXPENSES	**19,692**	**25,000**	**(2,210)**	**25,000**	**0.0%**
TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0.0%**
TOTAL MDD DEPARTMENT	**239,557**	**258,322**	**183,234**	**278,193**	**7.7%**

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ENTERPRISE FUND

The Enterprise Fund accounts for the City's business-type activities — Water, Trash, and Shop — which are supported by user charges rather than tax revenue. Proposed revenues are $5,902,673, down 14.4% from the amended budget of $6,891,829, as Water revenue falls from $5,727,587 to $4,806,923. Most of that decline reflects the one-time $1,000,000 tax note issued in FY 2025–2026 falling out of the base; water and sewer sales themselves are budgeted essentially flat. Proposed expenditures total $5,874,151, including the $1,000,000 transfer to the General Fund. The fund is projected to close the year with a surplus of $28,522. Water is by far the largest operation, at $4,778,942 of proposed spending.

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CITY OF CHILDRESS
ENTERPRISE FUND SUMMARY

ENTERPRISE FUND SUMMARY	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 YTD 06-30-2026	2026-2027 Proposed Budget	Amended FY26 vs Proposed FY27
Revenues					
Water Revenue	4,176,281	5,727,587	3,163,161	4,806,923	-16.1%
Trash Revenue	939,450	1,099,242	772,815	1,095,750	-0.3%
Transfers	**18,000**	**65,000**	**0**	**0**	**-100.0%**
Total Revenues	**5,133,731**	**6,891,829**	**3,935,977**	**5,902,673**	**-14.4%**
Expenditures					
Water	3,167,665	5,581,038	2,421,110	3,778,942	-32.3%
Trash	1,015,602	708,994	605,566	821,967	15.9%
Shop	139,485	197,256	174,460	273,242	38.5%
Transfers	**1,030,000**	**1,170,000**	**877,500**	**1,000,000**	**-14.5%**
Total Expenditures	**5,352,753**	**7,657,288**	**4,078,637**	**5,874,151**	**-23.3%**
Net Surplus (Deficit)	**(219,022)**	**(765,459)**	**(142,660)**	**28,522**	**-103.7%**

CITY OF CHILDRESS
ENTERPRISE FUND REVENUES

ENTERPRISE FUND REVENUES	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 YTD 06-30-2026	2026-2027 Proposed Budget	Amended FY26 vs Proposed FY27
Revenues					
Utility Revenue					
Irrigation Water Sales	86,655	95,000	0	95,000	0.0%
Fireworks/X-mas Contributions	0	6,400	0	6,400	0.0%
Water Sales	2,335,974	2,695,291	2,054,822	2,725,000	1.1%
Sewer Sales	1,216,272	1,300,000	1,014,202	1,285,000	-1.2%
Water Miscellaneous	81,904	15,000	10,325	15,000	0.0%
Penalty Revenue	99,111	65,000	57,452	65,000	0.0%
Taps and Meters	7,431	8,000	21,175	8,000	0.0%
Cash Long and Short	0	0	172	0	0.0%
TDCJ MOU/Airport WWTP	0	0	0	0	0.0%
Transfer from Savings	0	0	0	0	0.0%
Transfer In	**321,417**	**534,190**	**0**	**598,523**	**12.0%**
Sale of equipment-water	0	0	0	0	0.0%
Other Revenue	27,517	8,706	5,013	9,000	3.4%
Issuance of Tax Notes	0	1,000,000	0	0	-100.0%
Total Utility Revenue	**4,176,281**	**5,727,587**	**3,163,161**	**4,806,923**	**-16.1%**
Trash Revenue					
Trash Sales	845,440	1,044,000	644,554	1,044,000	0.0%
Transfer from Savings	0	0	0	0	0.0%
Landfill income	85,611	50,000	90,880	50,000	0.0%
Other revenue	0	250	27,500	250	0.0%
Recyclables	8,400	4,992	9,882	1,500	-70.0%
Total Trash Revenue	**939,450**	**1,099,242**	**772,815**	**1,095,750**	**-0.3%**
Transfers					
Transfer in - ARPA	18,000	65,000	0	0	-100.0%
Total Transfers	**18,000**	**65,000**	**0**	**0**	**-100.0%**
Total Enterprise Fund Revenue	**5,133,731**	**6,891,829**	**3,935,977**	**5,902,673**	**-14.4%**

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ENTERPRISE FUND EXPENDITURE

The pages that follow present proposed FY 2026–2027 expenditures for the three Enterprise Fund operations. Total Enterprise Fund expenditures are proposed at $5,874,151, including the $1,000,000 transfer to the General Fund. Water is the largest operation at $4,778,942, followed by Trash at $821,967 and Shop at $273,242. Each department is shown with a summary of proposed spending by category and a full line-item schedule. Because these operations are funded by user charges, their budgets move with utility revenue rather than the property tax levy.

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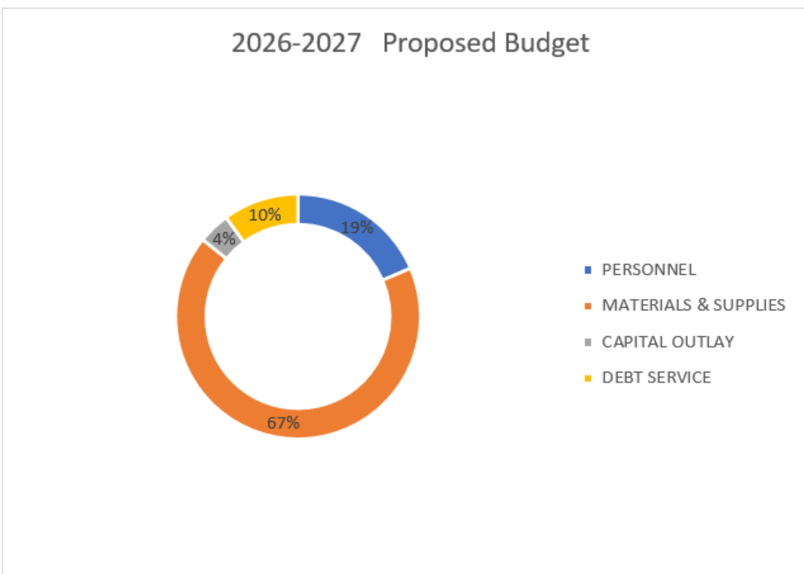
CITY OF CHILDRESS
WATER DEPARTMENT

The Water Department accounts for the City's water and sewer utility, the largest single operation in the budget. Proposed spending is $4,778,942, down 29.2% from the amended budget of $6,751,038, which carried one-time costs funded by the FY 2025–2026 tax note. Materials and supplies dominate at $3,213,492, driven by the $1,200,000 Greenbelt Water Authority raw water contract. A further $1,000,000 transfer to the General Fund is budgeted from Water revenues — the mechanism by which utility operations subsidize general government. Personnel totals $887,125 across nineteen positions, and capital outlay of $200,000 funds water system improvements. Debt service of $478,325 covers the 2023 certificates of obligation and TWDB obligations.

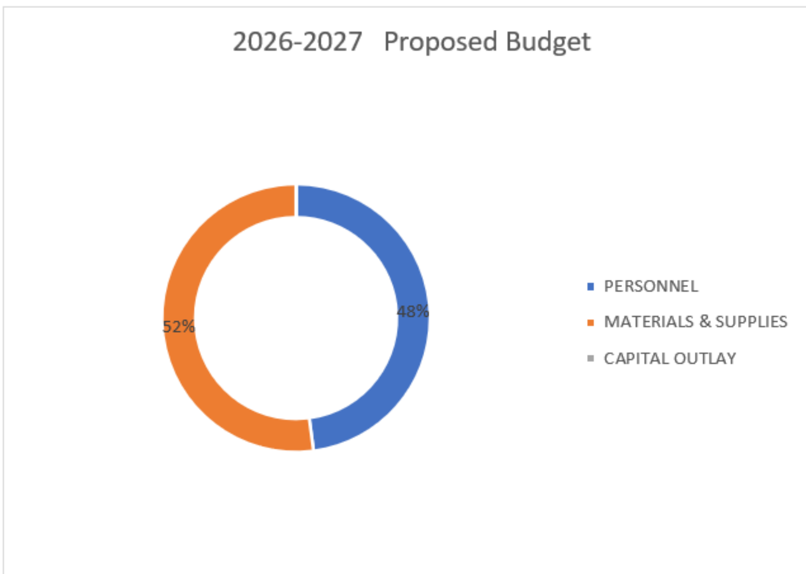


WATER DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
GROSS PAYROLL	610,110	631,717	456,911	576,404	-8.8%
OVERTIME	4,330	10,000	19,704	10,000	0.0%
TMRS	86,700	112,935	81,500	95,484	-15.5%
INSURANCE	57,955	86,920	79,495	154,964	78.3%
UNIFORMS	6,774	4,635	5,301	4,635	0.0%
FICA & MEDICARE	47,170	47,997	33,278	43,766	-8.8%
WORKMENS COMP & UNEMPLO	6,685	2,016	0	1,872	-7.1%
TOTAL PERSONNEL	**819,724**	**896,220**	**676,188**	**887,125**	**-1.0%**
MATERIALS & SUPPLIES					
WATER PRESSURE REGULATORS	39,995	60,000	96,344	96,344	60.6%
FIREWORKS/X-MAS	9,081	6,400	3,200	6,547	2.3%
GREENBELT WATER AUTHORITY	1,210,538	1,200,000	799,713	1,200,000	0.0%
ENGINEERING & PERMITTING	9,318	20,000	940	0	-100.0%
SUPPLIES	203,876	155,000	175,630	260,000	67.7%
OFFICE SUPPLIES	2,121	4,000	1,754	4,000	0.0%
JANITORIAL SUPPLIES	7,784	5,665	5,752	9,475	67.3%
TECHNOLOGY	2,094	7,000	6,838	8,000	14.3%
DUES, FEES, SUBSCRIPTIONS	118,761	125,000	189,029	243,000	94.4%
GAS & OIL	22,870	15,600	15,419	23,000	47.4%
MEDFLIGHT	1,040	1,105	1,125	1,125	1.8%
EQUIPMENT REPAIRS	17,004	45,000	49,863	6,000	-86.7%
SERVICE CONTRACTS	6,340	30,000	4,434	10,000	-66.7%
PITNEY BOWES MACHINE	2,434	5,000	3,818	5,500	10.0%
UTILITIES	69,877	60,000	32,706	60,000	0.0%
INSURANCE	47,041	39,600	35,913	46,985	18.6%
TRAVEL, SCHOOLS AND CONV	3,499	7,000	843	2,000	-71.4%
EMPLOYEE WATER BENEFITS	0	65,000	0	0	-100.0%
RADIO METER UPGRADE	0	0	34,185	68,371	0.0%
PROFESSIONAL	17,597	63,600	37,676	63,600	0.0%
FRANCHISE TAX	0		0	0	0.0%
TRANSFER TO GENERAL FUND	1,030,000	1,170,000	877,500	1,000,000	-14.5%
TRANSFER TO UTILITY RESERVE	0		0	0	0.0%
TRANSFER TO AIRPORT	170,000	40,000	0	0	-100.0%
OTHER EXPENSES	**2,755**	**3,000**	**0**	**0**	**-100.0%**
DEPRECIATION	0		0	0	
EQUIPMENT	4,843	50,000	91,985	99,545	99.1%
FLEXNEXT METER READING	0		0	0	0.0%
ARPA CAPITAL EXPENSES	0	0	0	0	0.0%
TOTAL MATERIALS & SUPPLIES	**2,998,867**	**3,177,970**	**2,464,667**	**3,213,492**	**1.1%**
CAPITAL OUTLAY					
Ave E NW & Ave I SE	0	1,850,000	3,905	0	-100.0%

WATER DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
Water System Improvements				200,000	
TOTAL CAPITAL OUTLAY	**0**	**1,850,000**	**3,905**	**200,000**	**-89.2%**
DEBT SERVICE					
Note Payable Principal		313,447	0	0	
Note Payable Interest		35,076	0	0	
2023 Bonds CO Principal	0	175,000	0	175,000	0.0%
2023 Bonds CO Interest	379,074	303,325	153,850	303,325	0.0%
TOTAL DEBT SERVICE	**379,074**	**826,848**	**153,850**	**478,325**	**-42.2%**
TOTAL WATER DEPARTMENT	**4,197,665**	**6,751,038**	**3,298,610**	**4,778,942**	**-29.2%**

CITY OF CHILDRESS
TRASH DEPARTMENT

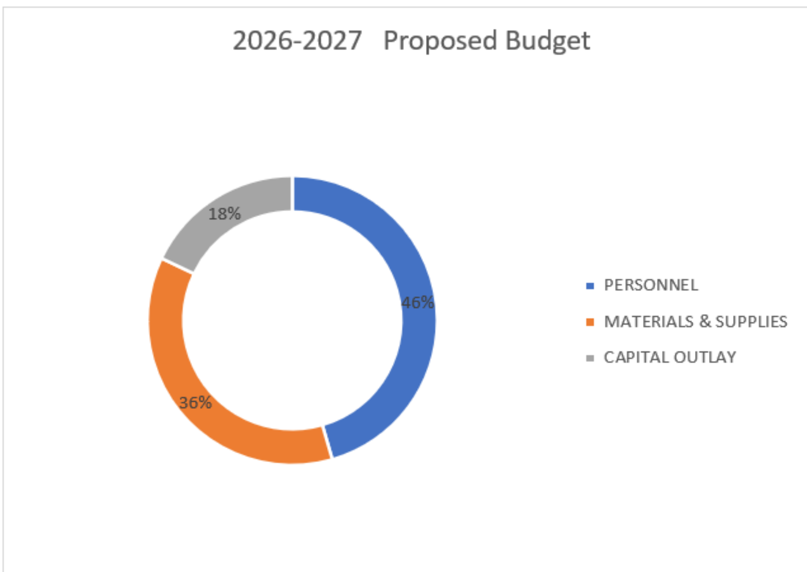
The Trash Department provides residential and commercial solid waste collection, funded through utility billing rather than the property tax. Proposed spending is $821,967, up 15.9% from the amended budget of $708,994. Materials and supplies total $428,125, with equipment repairs at $105,000, dumpsters at $100,000, and fuel at $80,000 the largest items. Personnel accounts for $393,842, including gross payroll of $258,471 across eight positions. No capital outlay is budgeted for the year.



TRASH DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
GROSS PAYROLL	254,687	251,287	180,805	258,471	2.9%
TMRS	40,356	41,375	29,462	39,459	-4.6%
INSURANCE	18,503	37,251	22,643	71,522	92.0%
UNIFORMS	3,723	3,400	3,060	3,400	0.0%
FICA & MEDICARE	19,576	19,223	14,340	19,773	2.9%
WORKMENS COMP & UNEMPLO	0	1,207	0	1,217	0.8%
TOTAL PERSONNEL	**336,845**	**353,743**	**250,311**	**393,842**	**11.3%**
MATERIALS & SUPPLIES					
SUPPLIES	8,057	17,000	4,711	17,000	0.0%
JANITORIAL	0	1,000	576	1,000	0.0%
EQUIPMENT RENTAL	0	0	0	0	0.0%
DUMPSTERS	37,323	30,000	96,920	100,000	233.3%
DUES, FEES SUBSCRIPTIONS	73,666	86,400	46,889	65,000	-24.8%
GAS AND OIL	91,575	80,000	56,235	80,000	0.0%
MEDFLIGHT	390	325	450	450	38.5%
PORTABLE LITTER FENCING	0	0	0	0	0.0%
REPAIRS	5,600	2,000	40,271	20,000	900.0%
EQUIPMENT REPAIRS	98,016	105,000	83,312	105,000	0.0%
UTILITIES	2,663	3,500	1,162	3,500	0.0%
INSURANCE	31,891	26,351	24,730	32,500	23.3%
TRAVEL, SCHOOLS, CONV	808	2,500	0	2,500	0.0%
INTEREST	7,671	0	0	0	0.0%
LANDFILL CLOSURE COSTS	0	0	0	0	0.0%
FRANCHISE TAX	0	0	0	0	0.0%
OTHER EXPENSES	**6**	**175**	**0**	**175**	**0.0%**
DEPRECIATION	0	0	0		0.0%
EQUIPMENT	284,898	1,000	0	1,000	0.0%
TOTAL MATERIALS & SUPPLIES	**642,563**	**355,251**	**355,255**	**428,125**	**20.5%**
CAPITAL OUTLAY					
WEIGH SCALES	36,194	0	0	0	0.0%
TOTAL CAPITAL OUTLAY	**36,194**	**0**	**0**	**0**	**0.0%**
TOTAL TRASH	**1,015,602**	**708,994**	**605,566**	**821,967**	**15.9%**

CITY OF CHILDRESS
SHOP DEPARTMENT

The Shop Department maintains the City's vehicle and equipment fleet, serving every other operating department. Proposed spending is $273,242, up 38.5% from the amended budget of $197,256. Capital outlay of $49,000 for a roof replacement accounts for most of that increase. Personnel totals $124,467 on gross payroll of $78,460 for two positions, and materials and supplies total $99,775, including $35,000 in building expense and $18,000 in supplies. Because Shop sits within the Enterprise Fund, its costs are supported by utility revenues rather than the property tax levy.



SHOP DEPARTMENT	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
GROSS PAYROLL	40,227	40,634	32,584	78,460	93.1%
TMRS	6,812	7,314	5,799	13,095	79.0%
INSURANCE	6,826	6,209	4,715	23,841	284.0%
UNIFORMS	4,106	2,781	2,400	2,781	0.0%
FICA & MEDICARE	3,121	3,109	2,680	6,002	93.1%
WORKMENS COMP & UNEMPLO	0	144	0	288	100.0%
TOTAL PERSONNEL	**61,092**	**60,191**	**48,179**	**124,467**	**106.8%**
MATERIALS & SUPPLIES					
SUPPLIES	13,383	18,000	6,727	18,000	0.0%
JANITORIAL	0	1,000	576	1,300	30.0%
SECURITY	3,491	4,000	43,300	4,000	0.0%
BUILDING EXPENSE	624	35,000	3,087	35,000	0.0%
DUES, FEES, SUBSCRIPTIONS	319	500	4,207	4,800	860.0%
GAS & OIL	4,839	1,500	4,226	6,000	300.0%
MEDFLIGHT	65	65	75	75	15.4%
EQUIPMENT REPAIRS	25,840	2,500	2,179	2,500	0.0%
UTILITIES	15,196	14,500	13,391	16,200	11.7%
INSURANCE	8,713	8,000	6,734	8,900	11.3%
DEPRECIATION	0	0	0		0.0%
EQUIPMENT	5,924	3,000	778	3,000	0.0%
TOTAL MATERIALS & SUPPLIES	**78,393**	**88,065**	**85,281**	**99,775**	**13.3%**
CAPITAL OUTLAY					
ROOF REPLACEMENT	0	49,000	41,000	49,000	0.0%
TOTAL CAPITAL OUTLAY	**0**	**49,000**	**41,000**	**49,000**	**0.0%**
TOTAL SHOP DEPARTMENT	**139,485**	**197,256**	**174,460**	**273,242**	**38.5%**

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HOTEL TAX FUND

The Hotel Occupancy Tax Fund receives the City's share of hotel occupancy tax, which may only be spent on purposes that promote tourism and the convention and hotel industry. Proposed revenues are $555,380 — $550,380 in hotel tax collections plus $5,000 of interest — matched exactly by proposed expenditures of $555,380. The largest commitments are $220,000 in discretionary expense and a $150,000 transfer to the Municipal Development District, followed by $55,380 for the auditorium and $55,000 each for the Chamber of Commerce and the museum. Following the dissolution of the standalone Main Street program, this fund now helps carry downtown promotional activity previously run through that department. Because collections move with lodging activity, this revenue is more volatile than the City's tax-supported funds, and statutory limits on eligible uses restrict the Council's discretion over it.

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CITY OF CHILDRESS
HOTEL TAX FUND SUMMARY

HOTEL TAX FUND SUMMARY	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
Revenues					
Hotel Tax Revenues	616,299	325,000	771,150	555,380	0.0%
Total Revenues	**616,299**	**325,000**	**771,150**	**555,380**	**0.0%**
Expenditures					
HOT Tax Expense	491,023	320,000	459,226	555,380	0.0%
Total Expenditures	**491,023**	**320,000**	**459,226**	**555,380**	**0.0%**
Net Surplus (Deficit)	**125,277**	**5,000**	**311,924**	**0**	**0.0%**

CITY OF CHILDRESS
HOTEL TAX FUND REVENUE

HOTEL TAX FUND REVENUE	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
Revenues					
Hot Tax					
Hotel Tax Revenues	0	320,000	759,736	550,380	72.0%
Chamber	150,500	0	0	0	0.0%
Museum	0	0	0	0	0.0%
Auditorium	167,865	0	0	0	0.0%
MDD/Event Center	173,653	0	0	0	0.0%
Golf Course	101,551	0	0	0	0.0%
Downtown Historical Assoc	0	0	0	0	0.0%
INTEREST ON SAVINGS	22,730	5,000	11,414	5,000	0.0%
Total HOT Tax Revenue	**616,299**	**325,000**	**771,150**	**555,380**	**70.9%**
TOTAL	**616,299**	**325,000**	**771,150**	**555,380**	**70.9%**

CITY OF CHILDRESS
HOTEL TAX FUND EXPENDITURE

HOTEL TAX FUND EXPENDITURE	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
OTHER EXPENSES					
DISCRETIONARY EXPENSE	0	236,800	286,155	220,000	-7.1%
MDD	0	0	0	150,000	0.0%
HOT TAX - ADMIN	137,831	0	0	0	0.0%
HOTEL TAX -CHAMBER	150,111	35,200	(67,241)	55,000	56.3%
HOT TAX- AUDITORIUM	0	0	0	55,380	0.0%
HOT TAX - MUSEUM	46,339	35,200	37,636	55,000	56.3%
HOT TAX - DOWNTOWN HISTORICAL	156,741	12,800	202,676	20,000	56.3%
TOTAL OTHER EXPENSES	**491,023**	**320,000**	**459,226**	**555,380**	**73.6%**
TOTAL	**491,023**	**320,000**	**459,226**	**555,380**	**73.6%**

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AIRPORT FUND

The Airport Fund accounts for operation and maintenance of the Childress Municipal Airport. Proposed revenues and expenditures are each $41,450, leaving the fund budgeted to break even. Revenue is concentrated in two sources: the Boedeker lease at $26,450 and a $15,000 ramp grant. On the expenditure side, $22,175 is budgeted for ramp grant repairs and $17,275 for insurance, with utilities accounting for most of the small remainder. This is the smallest of the City's operating funds and carries no capital program for the year. Because the budgeted margin is nil, any unplanned maintenance would require a transfer or a draw on fund balance.

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CITY OF CHILDRESS

AIRPORT FUND SUMMARY

AIRPORT FUND SUMMARY	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
Revenues					
Airport Revenues	195,556	41,450	135,242	41,450	0.0%
Total Revenues	**195,556**	**41,450**	**135,242**	**41,450**	**0.0%**
Expenditures					
Airport Expenses	335,984	271,475	91,671	41,450	-84.7%
Total Expenditures	**335,984**	**271,475**	**91,671**	**41,450**	**-84.7%**
Net Surplus (Deficit)	**(140,428)**	**(230,025)**	**43,570**	**0**	**84.7%**

CITY OF CHILDRESS
AIRPORT FUND REVENUE

AIRPORT FUND REVENUE	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
Revenues					
Airport Revenue					
Boedeker Lease	24,000	26,450	33,350	26,450	0.0%
Transfer from Water	170,000	0	0	0	0.0%
Ramp Grant	1,556	15,000	101,892	15,000	0.0%
Total Airport Revenue	**195,556**	**41,450**	**135,242**	**41,450**	**0.0%**
TOTAL	**195,556**	**41,450**	**135,242**	**41,450**	**0.0%**

CITY OF CHILDRESS
AIRPORT FUND EXPENDITURE

AIRPORT FUND EXPENDITURE	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
PERSONNEL					
INSURANCE	5,010	17,275	15,712	17,275	0.0%
TOTAL PERSONNEL	**5,010**	**17,275**	**15,712**	**17,275**	**0.0%**
OTHER EXPENSES					
TXDOT CAPITAL IMPROVEMENTS	315,138	230,025	0	0	-100.0%
RAMP GRANT REPAIRS	13,481	22,175	73,186	22,175	0.0%
UTILITIES	2,354	2,000	2,773	2,000	0.0%
TOTAL OTHER EXPENSES	**330,973**	**254,200**	**75,959**	**24,175**	**-90.5%**
TOTAL	**335,984**	**271,475**	**91,671**	**41,450**	**-84.7%**

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DEBT SERVICE

The Interest & Sinking Fund services the City's outstanding debt obligations. Proposed revenues are $902,000, of which $900,000 is current ad valorem tax collections dedicated to debt service. Proposed expenditures total $1,063,507, producing a planned shortfall of $161,507 to be covered by existing fund balance. Scheduled debt payments for the year total $1,332,407, comprising $890,625 of principal and $441,782 of interest across the City's notes, certificates of obligation, and TWDB obligations. The largest single items are the 2024 Durango note and the 2015 certificates of obligation, the latter at $221,152 of combined principal and interest. This is the only City fund budgeted to draw down fund balance in FY 2026–2027.

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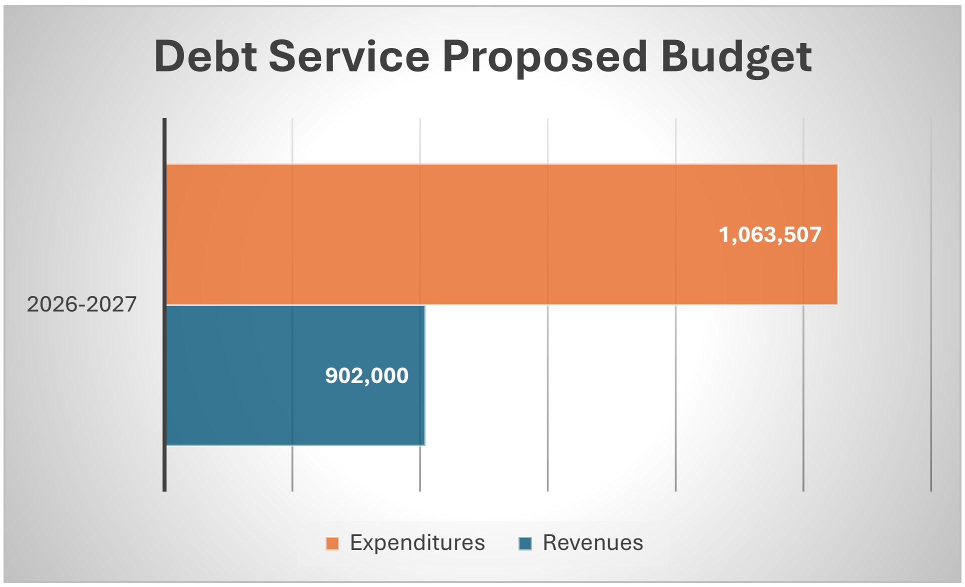
CITY OF CHILDRESS
DEBT SERVICE EXPENDITURE



DEBT SERVICE EXPENDITURE	2024-2025	2025-2026	2025-2026	2026-2027	Amended FY26 vs
	Actual	Amended Budget	YTD 06-30-2026	Proposed Budget	Proposed FY27
Revenues					
TAXES - AD VALOREM CURRENT	722,600	706,203	998,474	900,000	27.4%
TAXES - AD VALOREM - DEL. TAX	12,975	0	0	0	0.0%
TAXES - AD VALOREM - DEL. P&I	4,710	0	0	0	0.0%
TAXES - AD VALOREM P&I	7,382	0	0	0	0.0%
TAXES - AD VALOREM - ATTNY FEE	5,706	0	0	0	0.0%
INTEREST ON SAVINGS	73,612	2,000	10,548	2,000	0.0%
TRANFER OF FUNDS	0	0	0	0	0.0%
NEW ARENA	0	0	0	0	0.0%
OTHER REVENUE	1,620	0	0	0	0.0%
Total Revenues	**828,604**	**708,203**	**1,009,022**	**902,000**	**0.0%**
Expenditures					
DUES,FEES,SUBSCRIPTIONS	0	0	0	0	0.0%
INTEREST	0	0	0	0	0.0%
2015 CO - PRINCIPAL	141,000	146,000	221,531	146,000	0.0%
2015 CO - INTEREST	80,581	75,152	0	75,152	0.0%
CAT FINANCIAL PAYMENT	0	0	84,000	0	0.0%
2024 DURANGO PAYMENTS	139,843	0	16,144	243,832	0.0%
2023 DOZER PAYMENTS	0	0	154,152	0	0.0%
DEBT SERVICE PAYMENTS	126,895	778,029	0	0	-100.0%
BOND PAYABLE-1990 CERT.OF OBLI	0	0	0	0	0.0%
BOND PAYABLE-1993 CERT.OF OBLI	0	0	0	0	0.0%
BOND PAYABLE-1995 CERT.OF OBLI	0	0	0	0	0.0%
BOND PAYABLE-1995 REF.OBLIG.	0	0	0	0	0.0%
BOND PAYABLE-2005 REFUNDING	0	0	0	0	0.0%
BOND PAYABLE-2009 REFUNDING	0	0	0	0	0.0%
OB EXPENSES - COUNCIL APPROVAL	0	0	0	0	0.0%
OB EXPENSES - COUNCIL APPROVAL	0	0	0	0	0.0%
TRANSFER OUT	**0**	**0**	**0**	**598,523**	**0.0%**
Total Expenditures	**488,318**	**999,181**	**475,827**	**1,063,507**	**6.4%**
Net Surplus (Deficit)	**340,286**	**(290,978)**	**533,195**	**(161,507)**	**-44.5%**

CITY OF CHILDRESS
DEBT PAYMENT SCHEDULE

Description	Principal	Interest	Total
2014 Water Meter Note	48,975	19,396	68,371
2015 Events Center	152,000	69,531	221,531
TWDB Series 2020	35,000	5,190	40,190
2023 Series CO	175,000	303,325	478,325
Police Vehicles	215,178	28,660	243,838
2025 Landfill Scraper	126,000	0	126,000
2023 Trash Truck	74,741	3,699	78,440
2023 Landfill Dozer	63,731	11,981	75,712
Total	**890,625**	**441,782**	**1,332,407**
Amounts paid from Other Sources			(268,900)
Total Debt Service			**1,063,507**
Unencumbered Fund amount use to reduce debt			(161,507)
Debt Service I&S			902,000
Fund Balance I&S Fund			**192,500**