
FY 2025-26 OPERATING & CAPITAL BUDGET

- CITY COUNCIL BUDGET WORK SESSION
- *August 4 – August 7, 2025*



Fiscal Year 2026: Workshop Schedule



AUGUST 4 – AUGUST 7

▪ **PART I**

- FY25 Year-in-Review
- FY26 Executive Overview
- Property Taxes
- Debt & Investments
- General Fund Operating & Capital Budgets

▪ **PART II**

- Enterprise Funds Operating & Capital Budgets
- Internal Services Operating & Capital Budgets
- Special Revenue Funds Summary
- Component Units
- Council Follow-Up & Guidance





CURRENT FISCAL YEAR REVIEW FY 2025

*Proposed Operating Budget
& Capital Program*

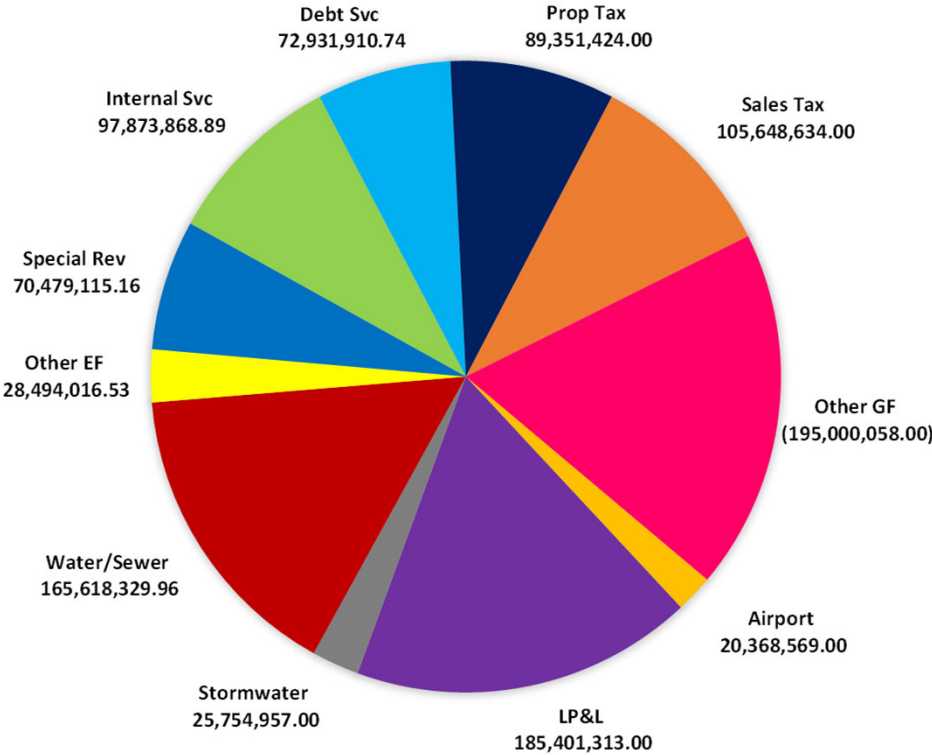


Fiscal Year 2025 Review

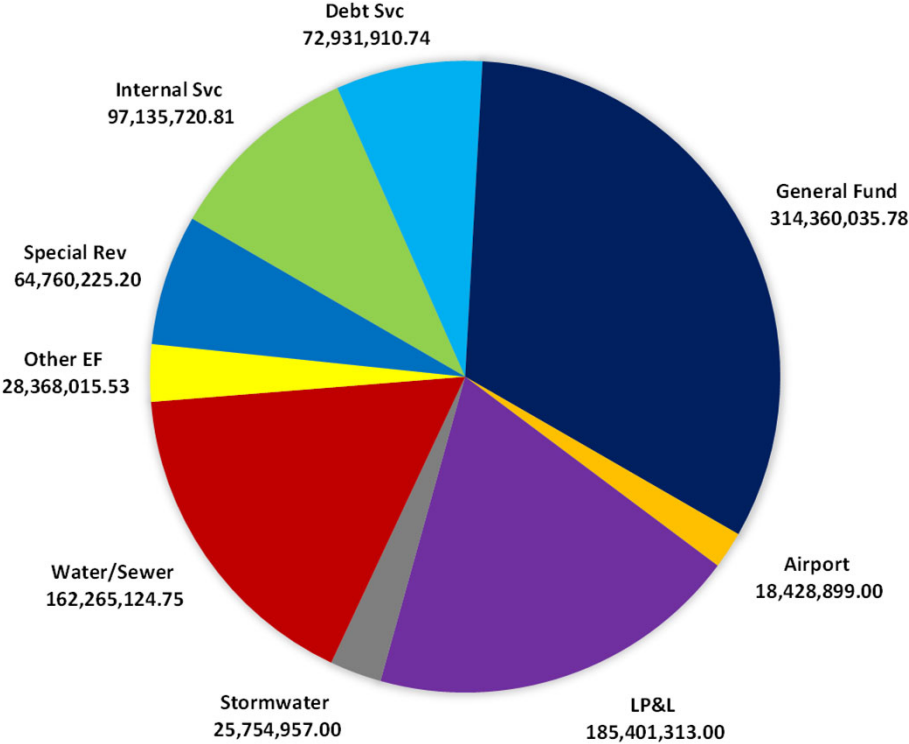


Total Funding Sources and Expenses; Total Budget: \$969.4 Million

2025 REVENUES



2025 EXPENSES



FY2025 General Fund Review – Total Budget - \$314.4 Million



FY2025 General Fund Review

Key Budgetary Factors

Property Taxes

- Tax rate captures the full value of new growth and development.
- Maintenance & Operations (M&O) rate shifts a one-half cent penny from the Debt (I&S) which accounts for the majority of the 3.50% allowable increase to partially offset services and cost increases.
- Interest & Sinking (I&S, or "DEBT") rate decrease is due to the utilization of available reserves in the I&S Fund allowing shift of one-half cent to M&O.

	FY 2024	FY 2025	FY 2026	Tax Rate Δ
Maintenance & Operations	\$0.370381	\$0.357456	\$0.371779	\$0.014323
Interest & Sinking	0.109783	0.112664	0.107586	(0.005078)
Total COL Tax Rate	\$0.480164	\$0.470120	\$0.479365	\$0.009245

Sales Tax (General Fund only)

- FY25 budgeted at \$105.6 million, 7.7% increase over FY24 budget
- FY25 collections forecasted at \$100.7 million, 4.7% under budget

Fiscal Year 2025 Executive Overview



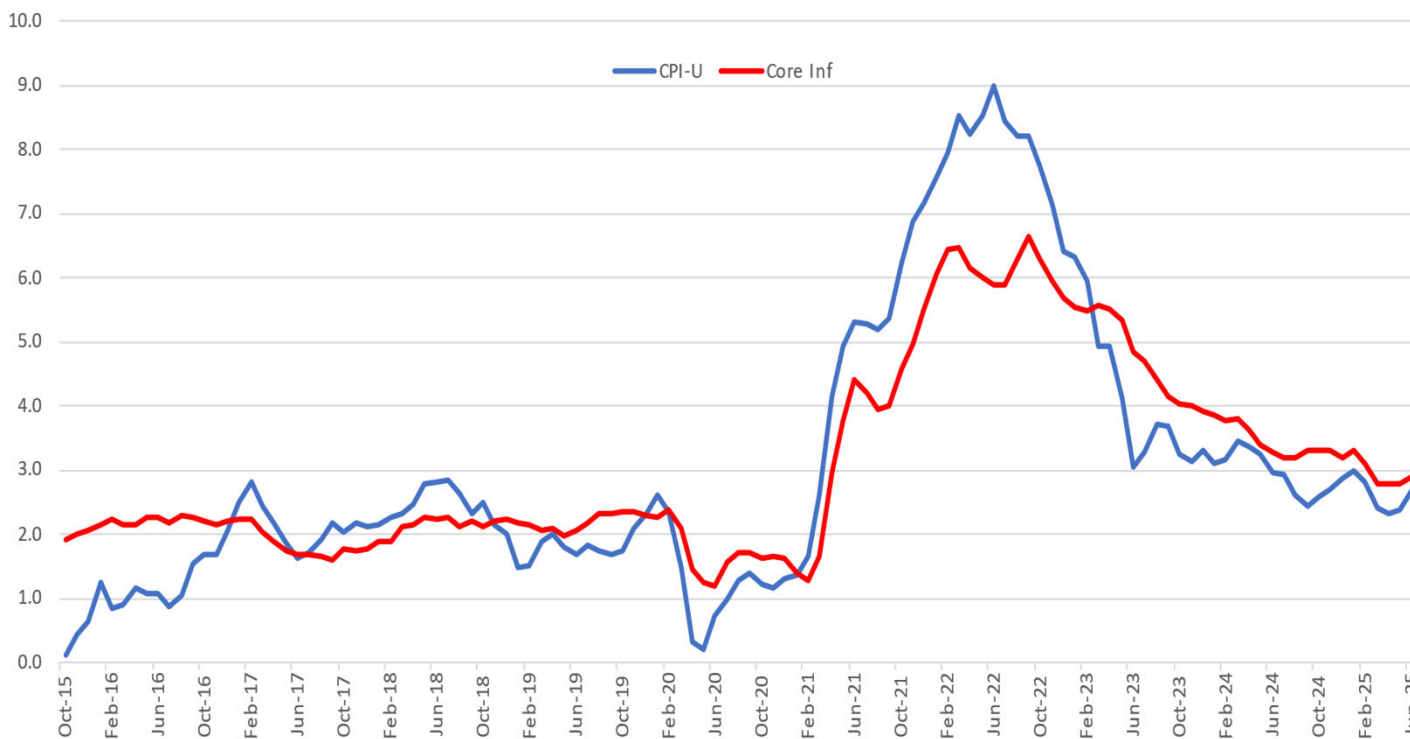
Key Budgetary Factors

Notable Rate Schedule

Utility	Fee	Rate Change
Wastewater	Monthly wastewater	\$1 increase to base rate
Solid Waste	Monthly residential collection	\$1 increase
	Small commercial charge	\$1.97 increase
	Monthly commercial garbage charge (for 2 cubic yard dumpster)	\$2.66 increase
	Landfill Tipping Fee - WTRDF	\$1.75 per ton increase
	Special Waste Landfill Tipping Fee	\$3.36 per ton increase
Stormwater		No Change in rates
Water		No Change in rates

Economic Conditions Affecting Budgets

US Core Inflation Remains Higher than Fed Target of 2%



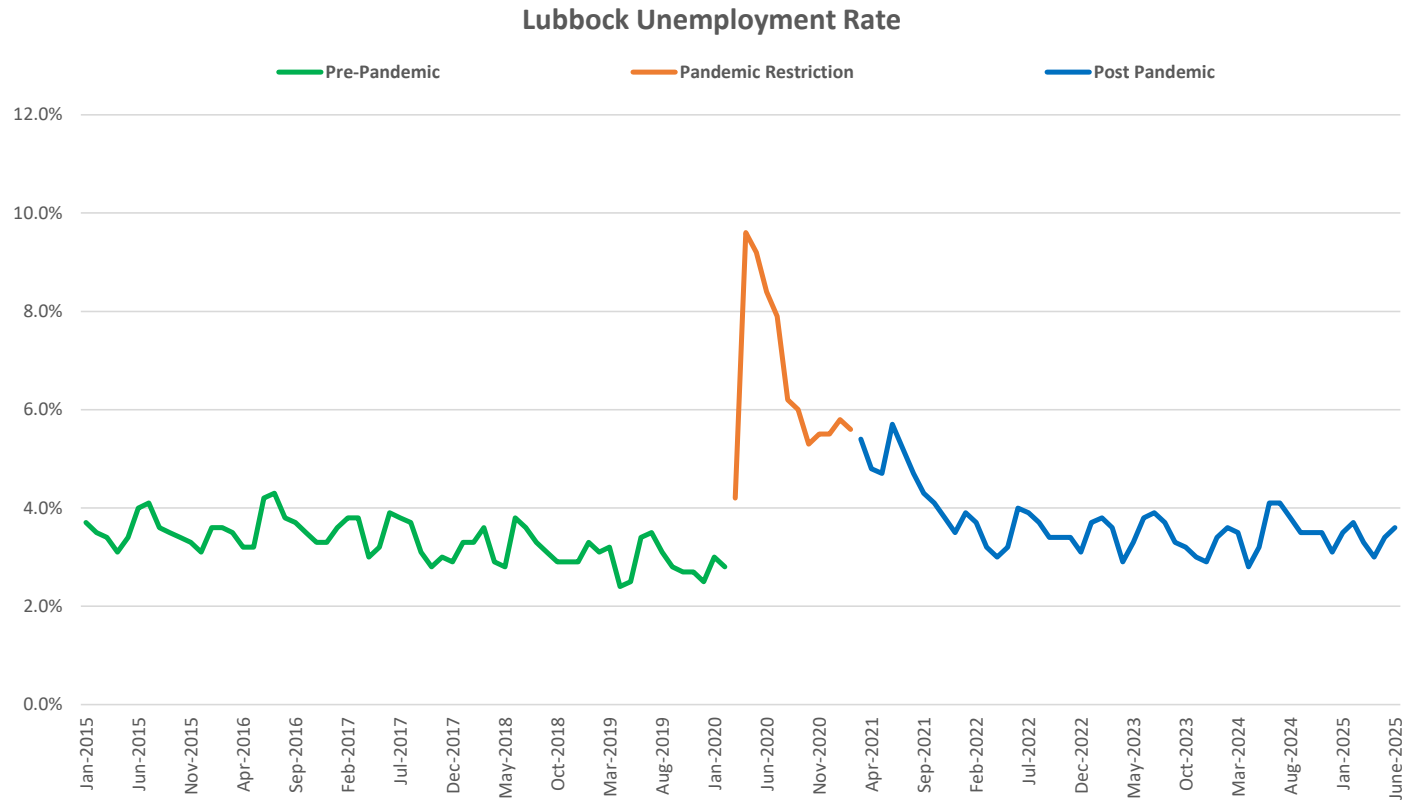
June 2025 CPI Highlights

- CPI increased on all items to 2.7% YoY
- Declines in CPI led by:
 - Energy commodities (-7.9%)
 - Gasoline (-8.3%)
 - Fuel oil (-4.7%)
- YoY CPI remains high for:
 - Food (+3.0%)
 - Shelter (+3.8%)
 - Transportation (+3.4%)
 - Medical Care (+3.4%)
 - Used cars (+2.8%)
- Core CPI remained high at 2.9% YoY

Economic Conditions Affecting Budgets



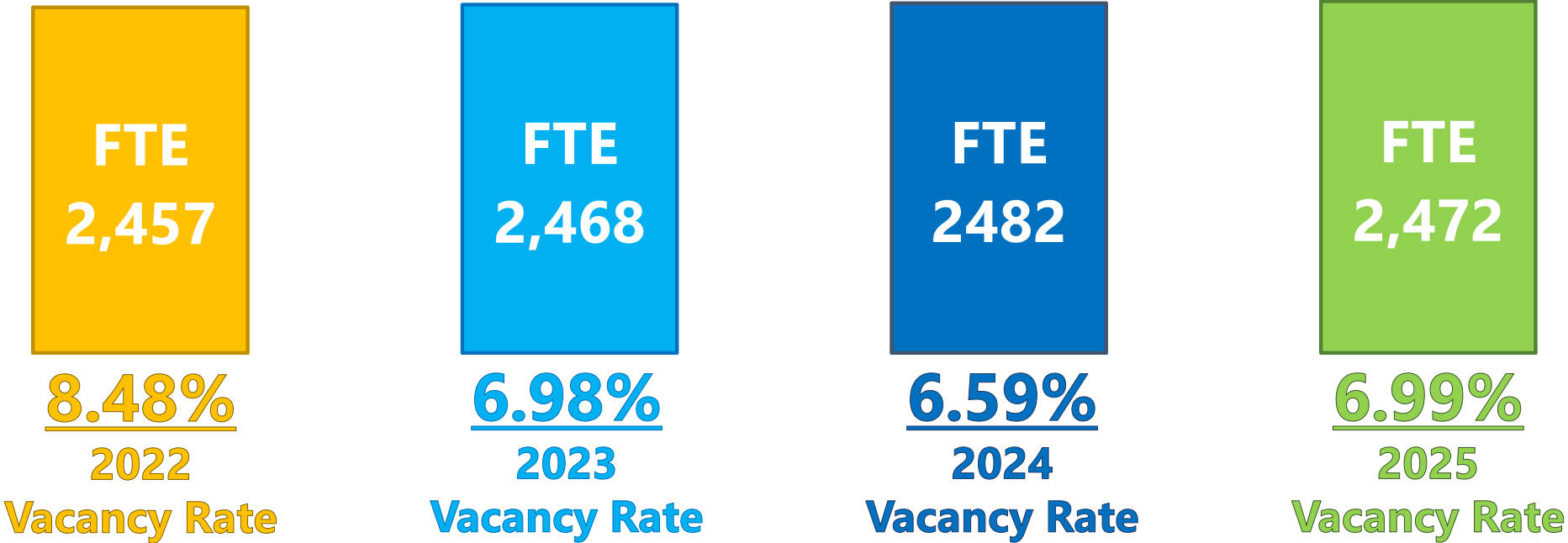
Lubbock Unemployment Rate



Workforce Improvements



Full-Time Employment over the Prior 4 Years and Associated Vacancy Rates





EXECUTIVE OVERVIEW

FY 2026

*Adopted Operating Budget
& Capital Program*



Major Economic Drivers FY 26

Sales Tax

- Prior 4-year Average Increase = \$6 Million
- FY 25 = - \$5 Million vs. Budget
- FY 26 = - \$2.5 Million vs. 2025 Budget (\$103 Million)

Value of New Property

- FY 24 : \$796 Million = \$3.8 Million Revenue
- FY 25 : \$701 Million = \$3.3 Million Revenue
- FY 26 : \$408 Million = \$1.52 Million Revenue
 - 50% Decline in 3 Years
- FY 27 — Values Set 12/31/2025

Major Economic Drivers FY 26

Prior Year-Over-Year Changes

- + \$6 Million in Sales Tax (Average)
- + \$2.5 Million in New Property (Average)

- FY 26 : Sales Tax = - \$2.5 Million
New Property = + \$1.5 Million
- \$1.0 Million

FY 26 Property Tax & Values

Average Home:

FY 25 = \$222,230
FY 26 = \$224,602

} 1.07 % Change from FY 25 to 26

Fiscal Year 2026 Executive Overview

Key Budgetary Factors

Property Taxes

- Tax rate captures the full value of new growth and development.
- Maintenance & Operations (M&O) rate captures the 3.50% allowable increase to partially offset services and cost increases.
- Interest & Sinking (I&S, or "DEBT") rate decrease is due to the utilization of available reserves in the I&S Fund.

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Sales Tax (General Fund only)

- FY25 budgeted at 105.6 million, 7.7% increase over FY24 budget
- FY25 collections forecasted at \$100.7 million, 4.7% under budget
- FY26 budgeted at \$103.0 million, 2.5% decrease compared to FY25 budget. Equals 2.3% increase over EOY FY 25 forecast

Fiscal Year 2026 Executive Overview

Key Budgetary Factors

Notable Rate Schedule

Utility	Fee	Rate Change
Solid Waste	Monthly residential collection	\$1.00 increase
	Small commercial charge	\$1.97 increase
	Monthly commercial garbage charge (for 2 cubic yard dumpster)	\$2.66 increase
	Landfill Tipping Fee - WTRDF	\$1.00 per ton increase
	Special Waste Landfill Tipping Fee	\$1.92 per ton increase

No rate changes to Water, Wastewater and Stormwater Utilities

Fiscal Year 2026 Executive Overview



FY 2025-26 General Fund Highlights

FY 2026 General Fund Proposed Revenues

	FY 2025 Budget	FY 2026 Proposed Budget	Variance
Property Tax	\$ 89,351,424	94,692,235	5,340,811
Sales Tax	105,648,634	103,000,000	(2,648,634)
Other Taxes	3,225,000	3,500,000	275,000
Franchise Fees / Right of Way	33,298,803	32,613,899	(684,904)
Fees for Services	32,819,769	33,112,124	292,355
Licenses and Permits	5,882,279	5,281,095	(601,184)
Intergovernmental	546,561	576,613	30,052
Fines and Forfeitures	2,867,475	3,303,423	435,948
Interest Earnings	2,630,000	5,540,000	2,910,000
Other Revenues	12,016,079	13,552,015	1,535,936
Recoveries of Expenditures	1,035,080	1,062,001	26,921
Transfers	10,282,485	8,693,738	(1,588,747)
TOTAL REVENUE	\$ 299,603,589	304,927,143	5,323,554

- Other Taxes increased due to projected increases in Delinquent (\$225k) and Bingo Tax (\$50k).
- FFE Fees/Right of Way decrease in revenue is due to lower projected revenues from Suddenlink, Atmos, and Telecommunication right-of-way. Offsetting these decreases are small increases from South Plains Electric Coop and West Texas Gas franchise fees.
- Fees for Services increased mainly due to an increase in Solid Waste rates and an increase Cultural and Recreational Fees associated with field reservations, concessions and field user fee. This is offset by a slight decrease in Development Services, City Secretary and Public Health.

Fiscal Year 2026 Executive Overview

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- Licenses and Permits decrease in revenues is mainly due to a decrease in construction related permits (-\$567k) and mixed beverage permits (-\$100k).
- Fines and Forfeitures increase is mainly due to projected increases in Municipal Court fines.
- Interest Earnings increase is due to current market conditions of higher investment interest rates.
- Other Revenues increase is mainly due to increased PILOT payments from LP&L, Water/Wastewater and Stormwater as fixed asset values continue to increase.

Fiscal Year 2026 Executive Overview

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- Transfers decrease is mainly due to utilization of Impact Fees in the amount of (\$1,274,850) for CIP 92828, Quaker Avenue from 146th Street to Woodrow Road. Use of these funds in FY 2025 generated a transfer of (\$1,274,850) from the Streets Capital Project Fund to the General Fund.
- The remaining variance is largely due to changes in transfers from the following Funds:
 - Solid Waste CIP Fund decreased (-\$291k)
 - Water/Wastewater Fund decreased (-\$191k)
 - Airport Fund for Rescue Firefighting increased (\$143k).
 - Increase in the Business Office Allocation charge to Enterprise Funds in the amount of (\$244k).

Fiscal Year 2026 Executive Overview

FY 2025-26 General Fund Highlights

FY 2026 General Fund Proposed Expenses			
	FY 2025 Budget	FY 2026 Proposed Budget	Variance
Compensation	\$ 140,023,168	140,941,995	918,827
Benefits	59,773,559	60,651,719	878,160
Supplies	9,436,321	9,765,562	329,241
Maintenance	17,617,845	17,005,705	(612,140)
Professional Services/Training	13,252,470	13,920,947	668,477
Other Charges	4,469,416	3,611,503	(857,913)
Scheduled Charges	20,715,899	21,586,363	870,464
Capital Outlay	3,538,063	1,564,838	(1,973,225)
Reimbursements	(3,867,415)	(3,981,862)	(114,447)
Transfers	49,400,710	45,831,200	(3,569,510)
Compensation Adjustments	-	5,789,421	5,789,421
TOTAL EXPENSES	\$ 314,360,036	316,687,391	2,327,355

- Compensation and Benefits increased due to increases in medical and dental benefits along with step increases associated with Police and Fire civil service.
- Maintenance decreased due to a reduction of (-\$460K) in radio shop communication equipment. Other equipment decreased by (-\$382K) due to a decrease in Solid Waste maintenance of vehicles and equipment. Offsetting these decreases were increases in vehicle maintenance for other departments.
- Professional Services increase is mainly due to an increase in the Park's mowing and maintenance contract (\$971K). Offsetting this increase is a decrease in Laserfiche costs, advertising and promotion, professional dues and training/travel costs totaling (-\$254K) along with other minor decreases in contracted services.

Fiscal Year 2026 Executive Overview

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- Other Charges decreasing is mainly due to decrease in the following accounts:
 - Rent for the Godeke Library (-\$227k)
 - Special Project in City Manager Dept (-\$75k)
 - Demolition Costs (-\$100k)
 - Moving Annual wrecked vehicle costs to a capital project (-\$500k)
- Scheduled Charges increasing is mainly due to the following cost centers:
 - IT Charges increased (\$605k)
 - Property Insurance increased (\$243k)
 - Liability Insurance increased (\$81k)
 - Natural Gas increased (\$112k)
 - Electric Costs decreased (-\$156k)

Fiscal Year 2026 Executive Overview

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- Capital Outlay decreasing due to shift in tax note transfers. Tax Notes for vehicles are budgeted in the Fleet Department and the departmental transfer for payment is now included in the transfers line item.
- Transfers decrease is mainly due to utilization of available reserves in the Debt Service fund (\$2,035,080).
- The remaining variance is largely due to changes in transfers from the following Funds:
 - Traffic CIP transfer decreased (-\$235K)
 - Public Safety CIP transfer decreased (-\$599k)
 - Street CIP transfer decreased (-\$599k)
 - General CIP transfer decreased (-\$3.0 Million)
 - Gateway transfer decreased (-\$420k)
 - Internal Service Fund transfer increased (\$1.4 Million)
 - Fleet transfer for vehicles increased (\$920k)
 - Cemetery transfer increased (\$554k)

Fiscal Year 2026 Executive Overview

Maintaining Services and Improving Efficiencies

Eliminated Positions (-13)

General Fund:

- (1) – Planner I
- (1) – HR Manager
- (1) – City Marshal
- (2) – Equipment Operator II
- (1) – Civil Engineering Associate I
- (1) – Health Admin Assistant
- (1) – PH Program Coordinator
- (1) – PH Program Liaison
- (1) – Health Promotion Worker
- (2) – Police Property Techs
- (1) – Assistant Director of Solid Waste

Community Development Fund:

- (1) – CD Project Specialist

Staffing Changes to Meet Service Demands (+17)

- 2 – Animal Services Field Operation Officers
- 4 – Water Meter Technicians
- 1 – Wastewater Industrial Electrician
- 1 – LP&L Electrical Engineer I
- 9 – West Texas Veterans Cemetery (WTVC)
 - 1 – Cemetery Superintendent (Director)
 - 1 – Cemetery Supervisor (Operations Manager)
 - 1 – Cemetery Foreman
 - 1 – Heavy Equipment Operator II
 - 1 – Heavy Equipment Operator I
 - 2 – Cemetery Sales & Svc Rep
 - 2 – Senior Grounds Maintenance Worker

Net Changes to Staff by Fund (4 Total Employees)

- 1 General Fund
 - Net (-11) due to 9 West Texas Veterans Cemetery FTEs funded by TVLB
- 1 Community Development Fund
- +5 Water/Wastewater Fund
- +1 Lubbock Power and Light

Fiscal Year 2026 Executive Overview



Maintaining Services and Improving Efficiencies – General Fund Capital

Street Maintenance Program

- \$14.5 million proposed for FY26; Flat Year-over-Year
 - \$14 million cash funded General Fund Capital
 - \$500 thousand cash funding is in Gateway Fund Capital

Capital Program

- \$78.56 million in capital improvements planned for FY26
 - 27 total projects, 17 of which are cash-funded at \$19.6 million
 - Upland Avenue: 82nd Street to 98th Street - \$12.5 million (CO Bonds)
 - 8 projects proposed from the 2022 & 2024 GO Bond Elections
 - 2022 GO Bond Election
 - Upland Avenue: 19th Street to 34th Street - 22B \$9.0 million
 - 66th Street: Alcove Avenue to Upland Avenue \$8.8 million
 - Residential Unpaved Roadways: East of I-27 \$1.0 million
 - \$18.8 million - Total
 - 2024 GO Bond Election
 - Broadway Avenue: Avenue Q to Avenue E \$13.2 million
 - Avenue P: 130th Street to 146th Street \$ 8.8 million
 - Upland Avenue: 98th Street to 114th Street \$950 thousand
 - 146th Street: Slide Road to Quaker Avenue \$1.05 million
 - 34th Street: Upland Avenue to Alcove Avenue \$1.7 million
 - \$25.7 million - Total

Fiscal Year 2026 Executive Overview

Maintaining Services and Improving Efficiencies

Capital Program, Vehicles, and Equipment

- Purchasing 139 vehicles – 88% of vehicles cash funded
- Tax Notes proposed for 17 vehicles/equipment
 - 3 – Fire & Rescue Pumper Trucks (\$1 million each)
 - 1 – Fire & Rescue Type VI Fire Vehicle (\$400k)
 - 8 – Solid Waste Medium-duty Trucks (\$306k each)
 - 1 – Solid Waste Grinder (\$1.6 million)
 - 1 – Solid Waste Grader (\$486k)
 - 1 – Solid Waste Wheel Loader (\$331k)
 - 1 – Alley Maintenance Wheel Loader (\$331k)
 - 1 – Alley Maintenance Grader (\$348k)
- Cash Funded proposed for 122 vehicles/equipment

<ul style="list-style-type: none"> • 1 – Emergency Management Vehicle • 3 – Code Enforcement Vehicles • 1 – Community Development Pickup • 3 – Traffic Operations Pickups • 1 – Streets Skid Steer Loader • 3 – Parks & Rec Pickups • 2 – Parks & Rec Vehicles • 1 – Park Maintenance Mower Attachment • 1 – Park Maintenance Surfacers • 1 – Park Maintenance Tractor • 1 – Park Maintenance Trailer • 5 – Animal Services Pickups • 2 – Vector Control Pickups • 1 – Fire & Rescue Vehicle • 3 – Fire & Rescue Pickups • 47 – Police Vehicles • 11 – Solid Waste Vehicles • 1 – Alley Maintenance Dump Truck • 1 – Radio Shop Vehicle 	<ul style="list-style-type: none"> • 1 – Fleet Services Forklift • 1 – Aviation Maintenance Pickup • 1 – Aviation Maintenance Tractor • 1 – Lake Alan Henry Pickup • 1 – Lake Alan Henry Tractor • 1 – Cemetery Pickup • 12 – Water Department Pickups • 1 – Water Department Backhoe • 1 – Water Department Skid Steer Loader • 1 – Water Department Valve Truck • 1 – Water Department Screener • 3 – Wastewater Department Pickups • 1 – Wastewater Department Swather Harvesting Machine • 1 – Wastewater Vacuum Truck • 2 – Stormwater Pickups • 1 – Stormwater Rolloff Truck • 2 – Stormwater Loaders • 1 – Stormwater Skid Steer Loader
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Investments in Employees

Developing and Modernizing the City Workforce

Health & Dental Benefits

- Proposed premiums for City, Employee, and Retiree medical and dental plans are set to increase by 3.5% and 11.0%, respectively.

	FY 2025 Rate	FY 2026 Rate	\$ Change	% Change
City Allocations Medical (per Month)	1,185.08	1,226.56	41.48	3.5%
Employee Medical (per Pay Period)				
Employee Only	11.22	11.61	0.39	3.5%
Employee and Spouse	185.79	192.29	6.50	3.5%
Employee and Children	145.61	150.71	5.10	3.5%
Employee and Family	254.32	263.22	8.90	3.5%

	FY 2025 Rate	FY 2026 Rate	\$ Change	% Change
City Allocations Dental (per Month)	26.43	29.34	2.91	11.0%
Employee Dental (per Pay Period)				
Employee Only	5.48	6.08	0.60	11.0%
Employee and Spouse	13.18	14.63	1.45	11.0%
Employee and Children	11.63	12.91	1.28	11.0%
Employee and Family	19.00	21.09	2.09	11.0%

Investments in Employees

Developing and Modernizing the City Workforce

Cost of Living Adjustments

- 2.5% COLA for Non-Civil Service Employees

Employee Education Assistance Program

- City allocated \$387k of ARPA funds to assist employees wishing to advance their knowledge and skills in a manner that will benefit the employee and the City of Lubbock
 - Priority is for high school GED programs and job-specific certifications
 - Associates, bachelors, and masters degrees eligible as well

Police and Fire Compensation Adjustments

- \$2.1 million – Fire Rescue
- \$2.3 million – Police

Workforce Investments

Developing and Modernizing the City Workforce

- CDL Apprentice Program
- Summer Field & Office Apprentice Program
- Flexible Work Schedules

Programs

- Educational Assistance Program
- CDL Training

Incentives

Fiscal Year 2026 All Funding Summary

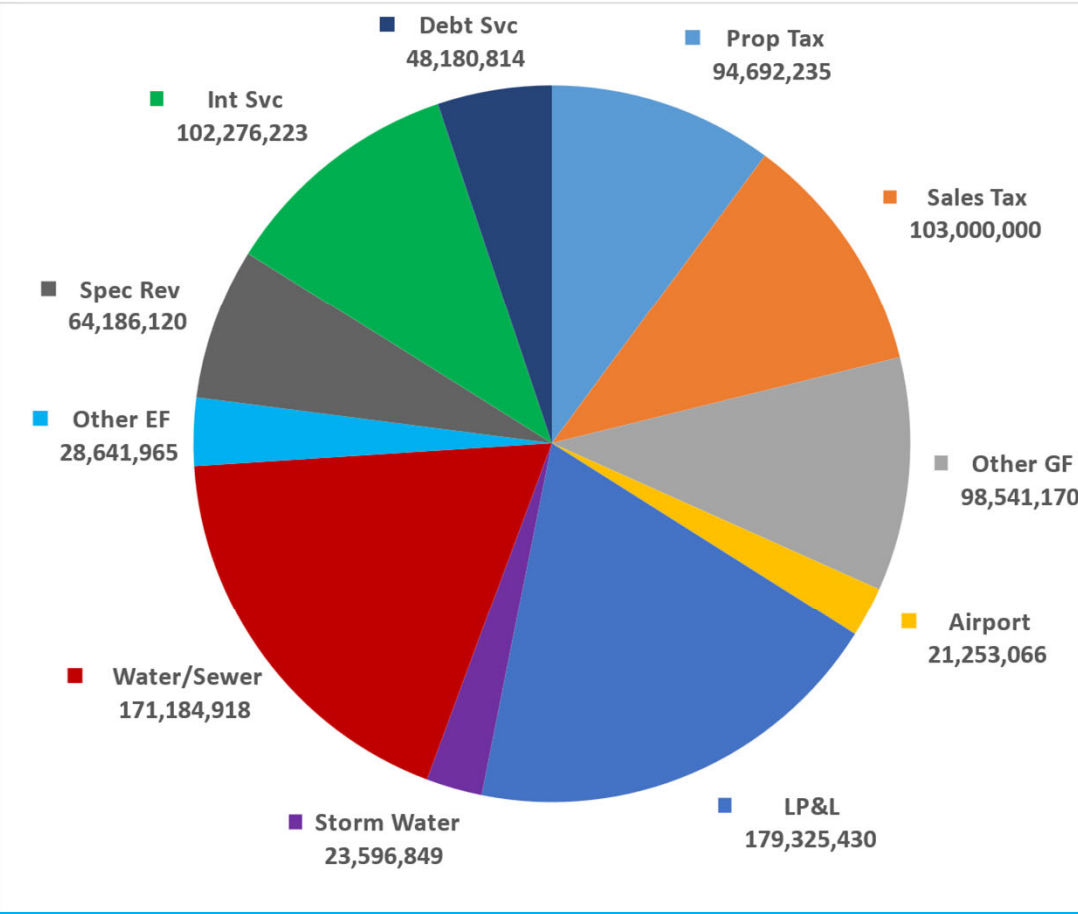
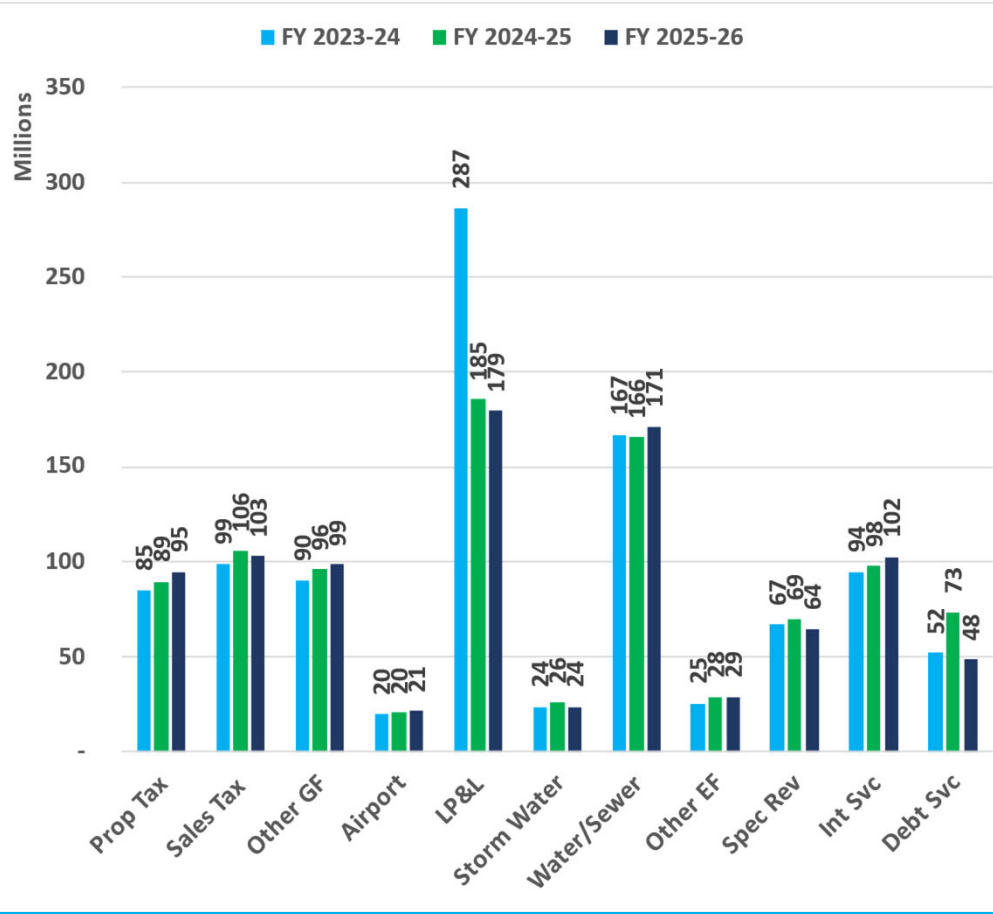


Maintaining Services and Improving Efficiencies

	Actual	Actual	Actual	Budget	Budget	% Change	\$ Change
(Values in \$000s)	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	from Budget	from Budget
General Fund							
Property Taxes	\$ 72,987	76,307	84,934	89,351	94,692	6.0%	5,341
Sales Taxes	92,575	96,935	99,191	105,649	103,000	-2.5%	(2,649)
Other Taxes	3,045	2,844	2,895	3,225	3,500	8.5%	275
Franchise Fees	9,572	8,747	8,198	9,140	8,243	-9.8%	(897)
COLU Franchise Fees	23,359	22,959	20,381	24,159	24,371	0.9%	212
Fees for Services	29,975	30,212	30,588	32,896	33,112	0.7%	217
Fees and Fines	8,888	9,027	8,614	9,296	9,161	-1.5%	(135)
PILOT	11,599	11,122	10,294	11,016	12,607	14.4%	1,591
Other Revenue	8,139	7,395	9,293	4,665	7,547	61.8%	2,881
Transfers	6,749	7,547	7,399	10,282	8,694	-15.5%	(1,589)
Available Reserves (for CIP)	-	-	-	14,681	11,760	-19.9%	(2,920)
Total General Fund	266,888	273,095	281,786	314,360	316,687	0.7%	2,327
Internal Service Funds	77,023	87,990	94,436	97,874	101,040	3.2%	3,166
Enterprise Funds							
Airport	14,660	16,939	19,587	20,369	21,253	4.3%	884
Lubbock Power & Light	348,363	350,801	286,607	185,401	179,325	-3.3%	(6,076)
Storm Water	25,725	24,538	23,559	25,755	23,597	-8.4%	(2,158)
Water/Wastewater	155,873	156,512	166,627	165,618	171,185	3.4%	5,567
Other Enterprise Funds	20,353	24,594	25,046	28,494	28,642	0.5%	148
Total Enterprise Funds	564,974	573,384	521,426	425,637	424,002	-0.4%	(1,635)
Special Revenue Funds	61,198	63,884	66,661	70,479	63,987	-9.2%	(6,492)
Debt Service Funds	42,927	43,687	51,601	72,932	48,181	-33.9%	(24,751)
Total All Funding Sources	\$ 1,013,010	1,042,040	1,015,910	981,282	953,898	-2.8%	(27,384)

Fiscal Year 2026 All Funding Summary

Maintaining Services and Improving Efficiencies



Fiscal Year 2026 All Expenses Summary

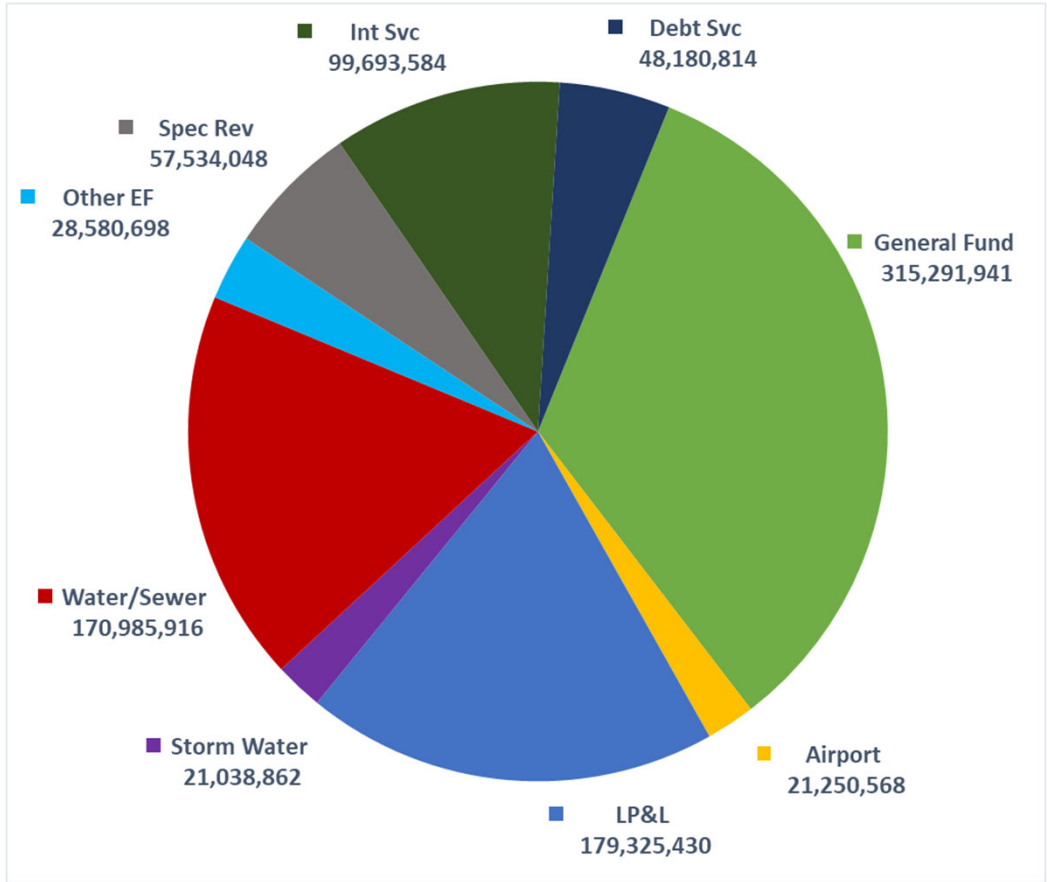
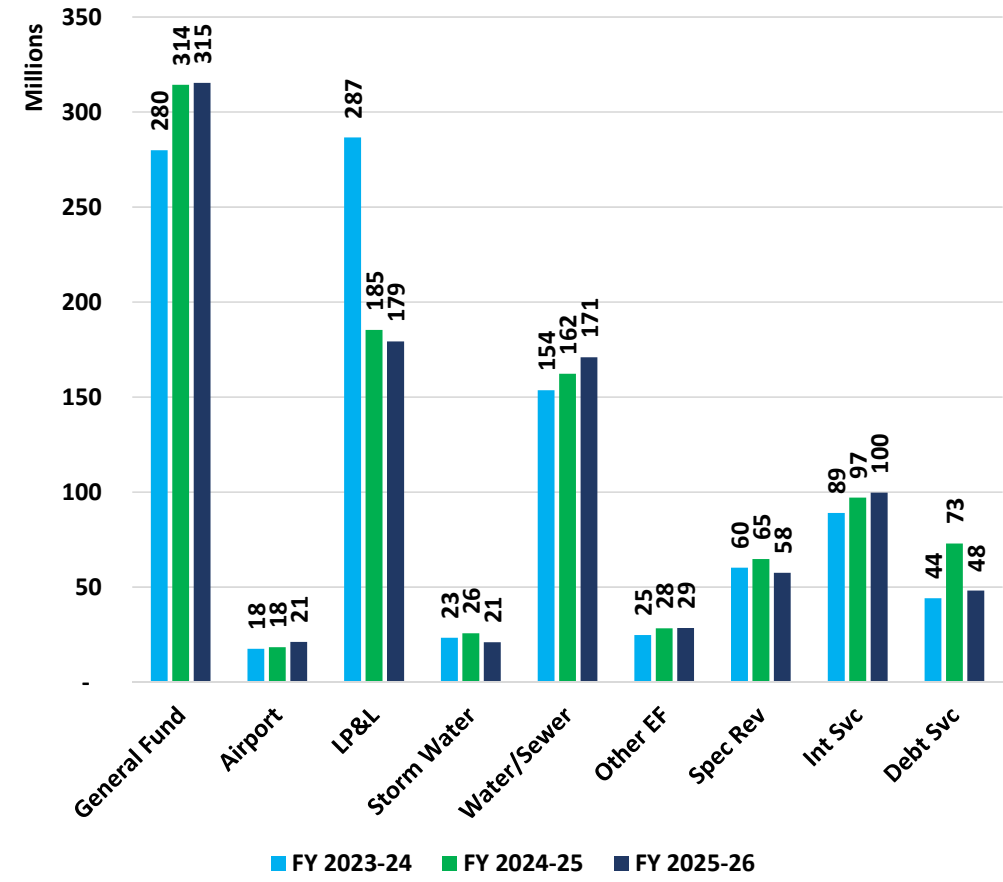


Maintaining Services and Improving Efficiencies

	Actual (Values in \$000s)	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2024-25	Budget FY 2025-26	% Change Actual	\$ Change Actual
General Fund								
Administrative Services	\$	18,479	19,064	20,058	23,944	23,209	-3.1%	(735)
Cultural & Recreation Services		16,591	17,564	18,401	19,896	20,625	3.7%	729
Development Services		7,664	8,594	9,126	9,737	9,725	-0.1%	(12)
Public Works / Solid Waste		33,682	35,121	35,690	40,864	38,217	-6.5%	(2,648)
Public Safety		144,665	157,057	169,196	177,818	184,331	3.7%	6,514
Other Expenses		38,184	32,686	27,403	42,101	40,581	-3.6%	(1,521)
Total General Fund		259,265	270,087	279,874	314,360	316,687	0.7%	2,327
Internal Service Funds		74,056	80,839	88,984	97,136	99,694	2.6%	2,558
Enterprise Funds								
Airport		13,326	14,793	17,555	18,429	21,251	15.3%	2,822
Lubbock Power & Light		348,363	341,141	286,607	185,401	179,325	-3.3%	(6,076)
Storm Water		25,725	23,675	23,376	25,755	21,039	-18.3%	(4,716)
Water/Wastewater		155,873	156,512	153,584	162,265	170,986	5.4%	8,721
Other Enterprise Funds		19,817	24,194	24,873	28,368	28,581	0.7%	213
Total Enterprise Funds		563,105	560,314	505,994	420,218	421,181	0.2%	963
Special Revenue Funds		53,469	55,979	60,196	64,760	57,534	-11.2%	(7,226)
Debt Service Funds		42,927	41,102	44,144	72,932	48,181	-33.9%	(24,751)
Total Expense Summary	\$	992,821	1,008,322	979,192	969,406	943,277	-2.7%	(26,129)

Fiscal Year 2026 All Expenses Summary

Maintaining Services and Improving Efficiencies



Fiscal Year 2026 Available Reserves



Maintaining Services and Improving Efficiencies

Fund	Available Cash as of 9/30/2024	Use of Available Reserves in FY 2025 Budget	Addition to Available Reserves in FY 2025	FY 25 Net Change to Available Reserves	Policy Level Reserves	FY 25 Year End Forecasted Available Reserves	FY 26 Projected Change to Available Reserves	FY 26 Year End Budgeted Available Reserves	Policy Level %
General Fund	\$ 96,281,191	\$ 17,966,055	\$ -	\$ 17,966,055	\$ 56,281,725	\$ 22,033,411	(11,760,248)	10,273,163	20%
Enterprise Funds									
Airport Fund	22,310,417	-	1,939,670	1,939,670	4,215,130	20,034,957	2,498	20,037,455	25%
Water/Wastewater	35,854,257	-	5,636,808	5,636,808	39,240,929	2,250,136	199,002	2,449,138	25%
Civic Centers	1,696,202	632,652	-	632,652	90,150	973,400	(31,667)	941,733	15%
Storm Water	11,441,421	1,861,953	-	1,861,953	4,586,406	4,993,062	2,557,987	7,551,049	20%
Cemetery	1,173,367	405,502	-	405,502	45,320	722,545	(384,557)	337,988	10%
Lake Alan Henry	544,577	101,806	-	101,806	70,040	372,731	(30,103)	342,628	10%
Internal Service Funds									
Fleet	(3,862,121)	26,902	-	26,902	1,666,491	(5,555,514)	-	(5,555,514)	10%
Health Benefits	8,600,792	-	59,203	59,203	9,180,904	(520,909)	335,231	(185,678)	20%
Information Technology	7,108,044	145,078	-	145,078	1,385,750	5,577,216	(1,042,173)	4,535,043	10%
Radio Shop **	1,281,484	-	573,811	573,811	245,990	1,609,305	409,289	2,018,594	10%
Print Shop	(13,620)	-	43,704	43,704	23,317	6,767	(3,966)	2,801	8%
Central Warehouse	889,440	-	7,218	7,218	118,819	777,839	41,792	819,631	25%
Risk Management	13,914,256	-	51,801	51,801	5,000,000	8,966,057	522,893	9,488,950	Fixed
Special Revenue Funds									
Gateway Streets	7,630,318	277,909	-	277,909	5,715,187	1,637,222	(139,864)	1,497,358	75% of DS
Cable Services Fund	3,600,999	84,355	-	84,355	-	3,516,644	(1,641,417)	1,875,227	None
Hotel Occupancy Tax Fund	458,164	-	-	-	-	458,164	20,320	478,484	None
Economic Development Fund	745,790	513,565	-	513,565	-	232,225	(68,469)	163,756	None
Central Business District TIF	2,261,669	-	462,443	462,443	-	2,724,112	(912,052)	1,812,060	Debt Serv. Reserve
Lubbock Business Park TIF	2,746,254	-	1,145,204	1,145,204	-	3,891,458	(141,078)	3,750,380	None
North Overton TIF	9,329,681	-	1,415,638	1,415,638	-	10,745,319	2,130,965	12,876,284	Debt Serv. Reserve
North & East Lubbock N&I Fund	798,216	300,000	-	300,000	-	498,216	(50,000)	448,216	None
Total	\$ 224,790,798	\$ 22,315,777	\$ 11,335,500	\$ 33,651,277	\$ 127,866,158	\$ 85,944,363	\$ (9,985,617)	\$ 75,958,746	



PROPERTY TAX SUMMARY TAX YEAR 2025

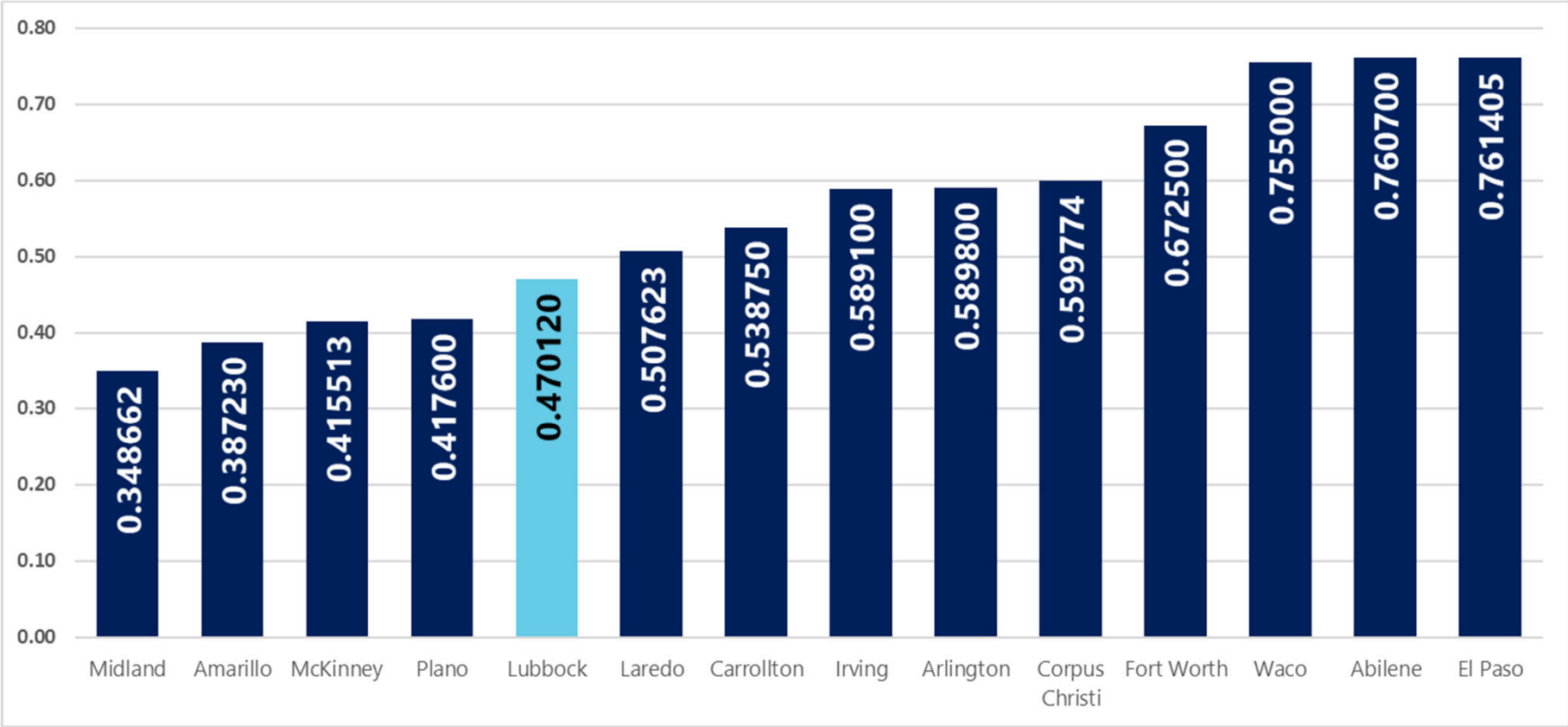
*Adopted Operating Budget
& Capital Program*



Current Year Property Tax Rate Comparison



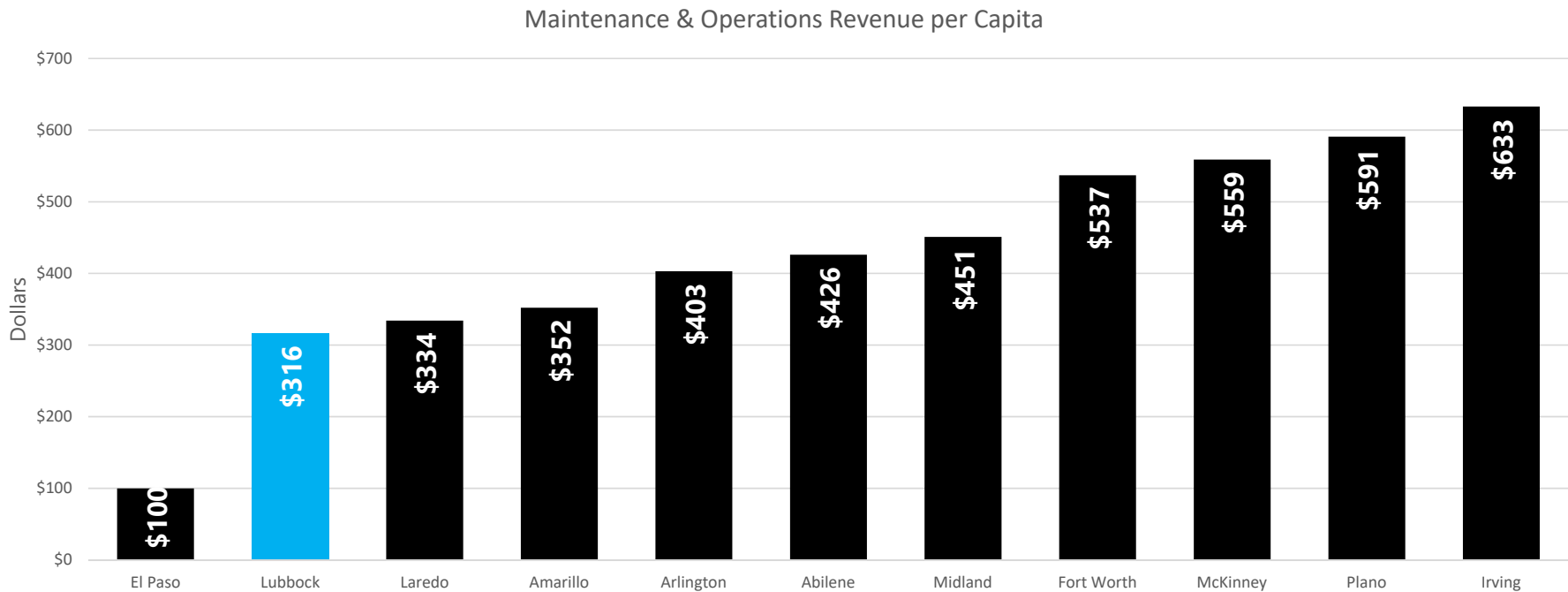
Top 14 Comparable Large Cities– FY 2025 Rates



Maintenance & Operations Revenue Per Capita



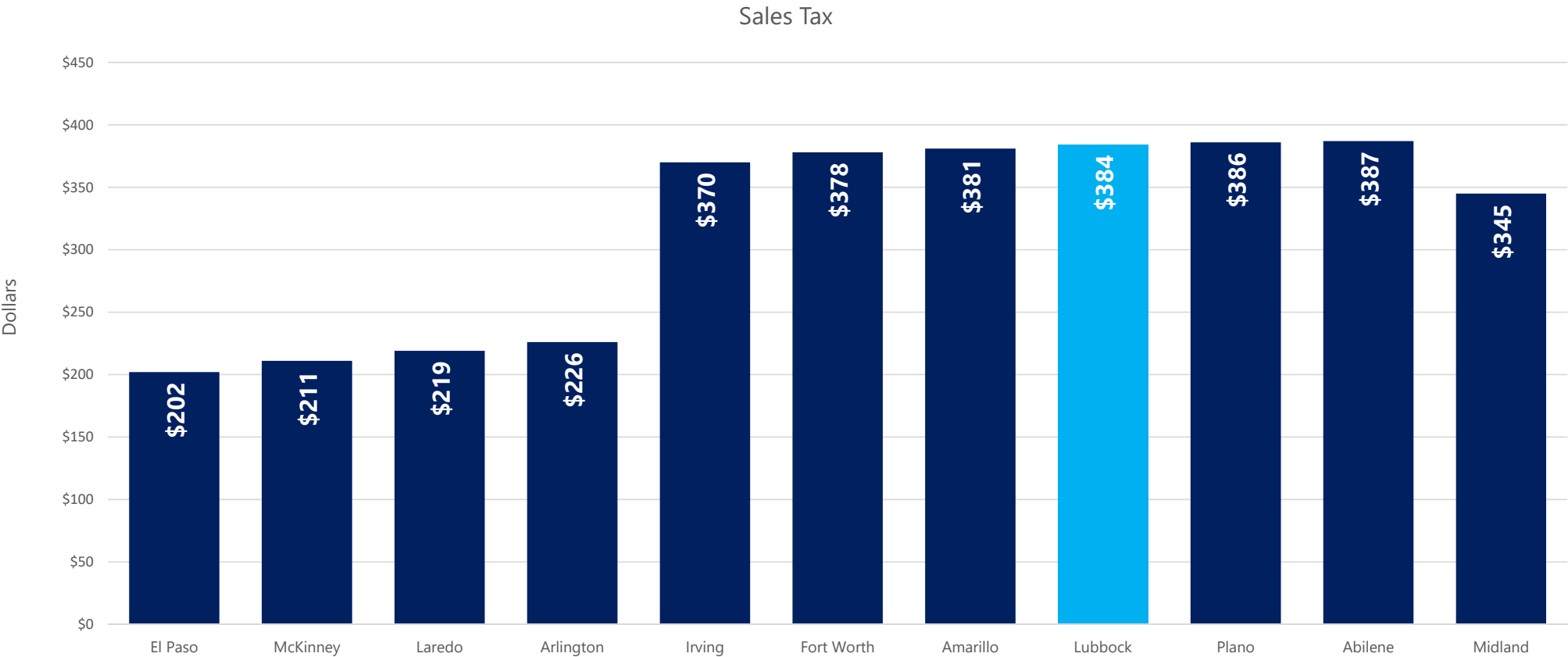
Top 11 Comparable Large Cities



Sales Tax Per Capita



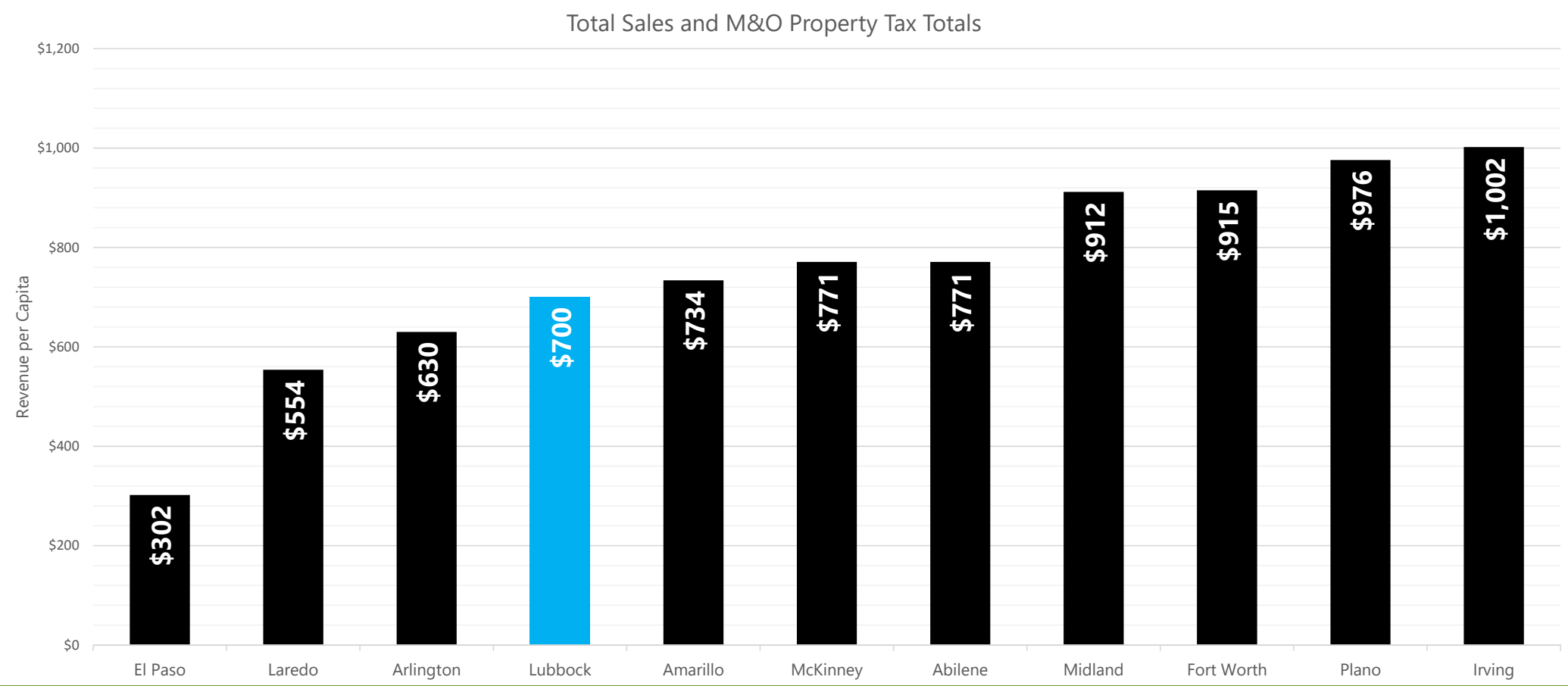
Top 11 Comparable Large Cities



Total Sales & M&O Property Tax Combined



Top 11 Comparable Large Cities



FY 2026 Ad Valorem Taxes



FY 2026 Operating and Capital Budget

State Required Language (Revenue Year-over-Year Increase)

This budget will raise more total property taxes than last year’s budget by \$4,572,395, or 3.75%, and of that amount, \$1,957,555 is tax revenue to be raised from new property added to the roll this year.

The proposed tax rate is a tax increase

Tax Year 2024 Rates (Will receive Tax Year 2025 Rates later this week)

- No-New-Revenue Rate: \$0.466749
- Voter-Approval Tax Rate: \$0.487920
- Unused Increment (UI): \$0.013034
- Voter-Approval Tax Rate w/ UI: \$0.497260
- **FY 2026 Proposed Rate: \$ 0.479365**
- Tax Year 2025 Preliminary Values: \$28,700,000,000
- Tax Year 2025 Certified Values: \$ 28,700,257,110

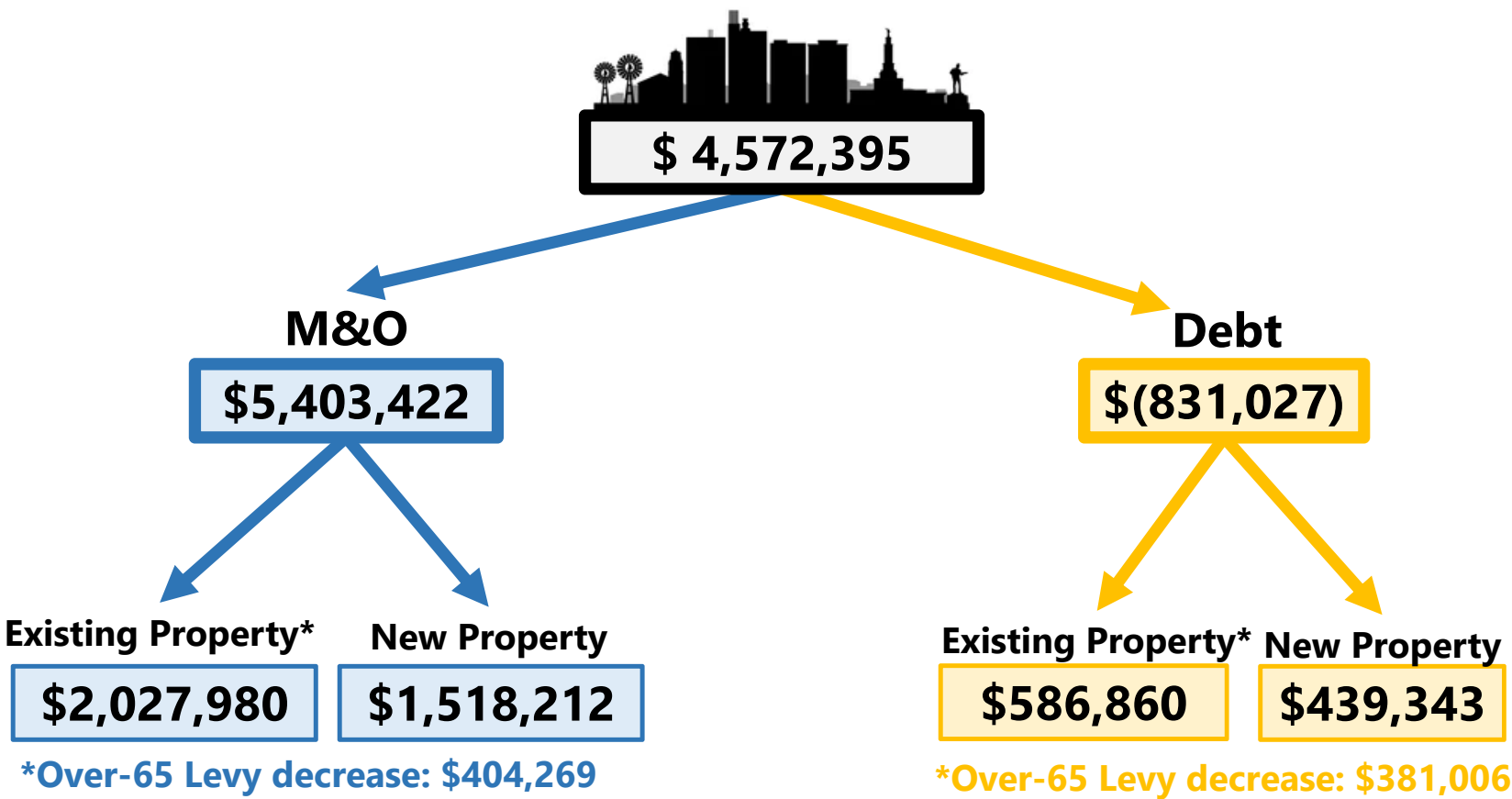
- Tax Year 2024 Over-65 Exemption Levy: \$ 13,458,037
- Tax Year 2025 Over-65 Exemption Levy: \$ 12,672,762

Certified Net Taxable Value of the City of Lubbock rose to \$28.5 billion, a 2.5% increase over prior year, or \$695.6 million.

Ad Valorem Revenue Increase Breakdown



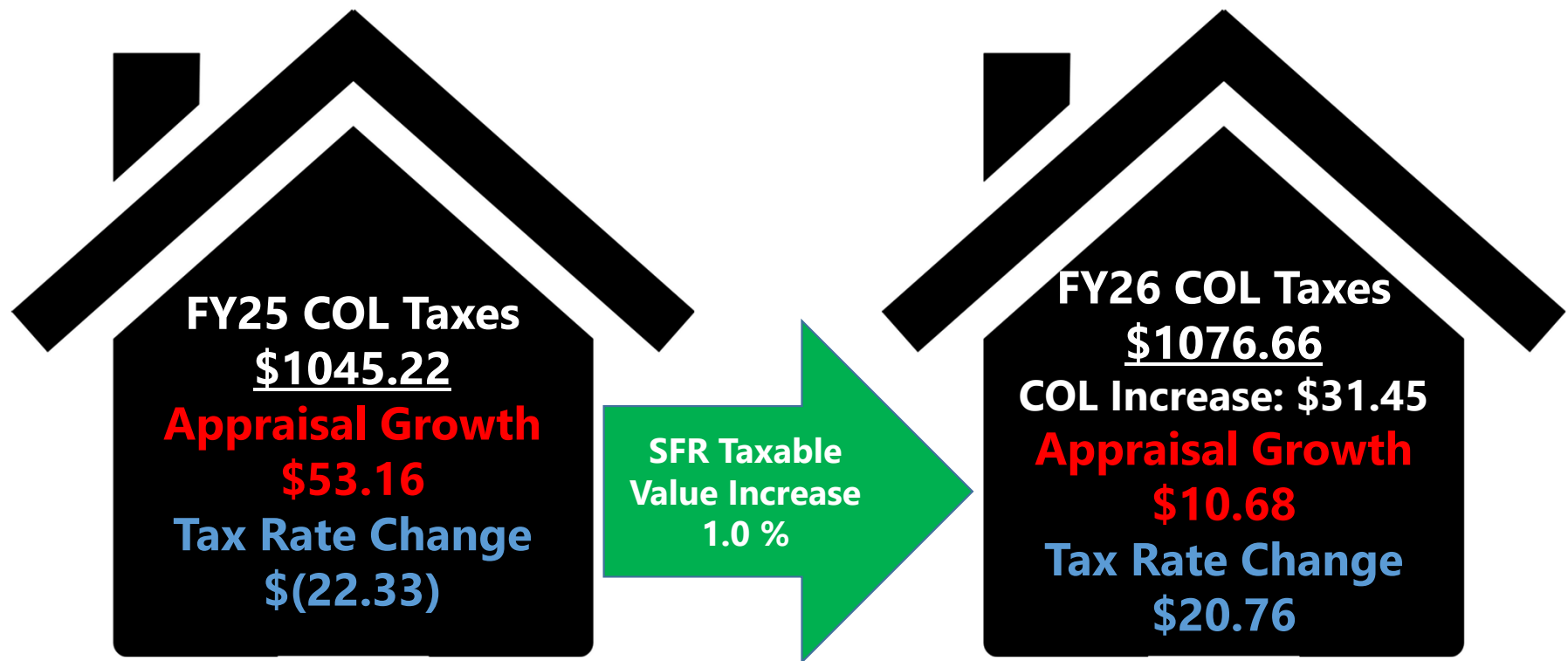
FY 2026 Operating and Capital Budget



Tax Rate and Appraisal Effect on Average Home



Average Single Family Residential Home will see a \$31.45 increase in Property Taxes



FY25 – SFR Avg Taxable Value: \$222,330

FY26 – SFR Avg Taxable Value: \$224,602



DEBT & INVESTMENTS

FY 2026

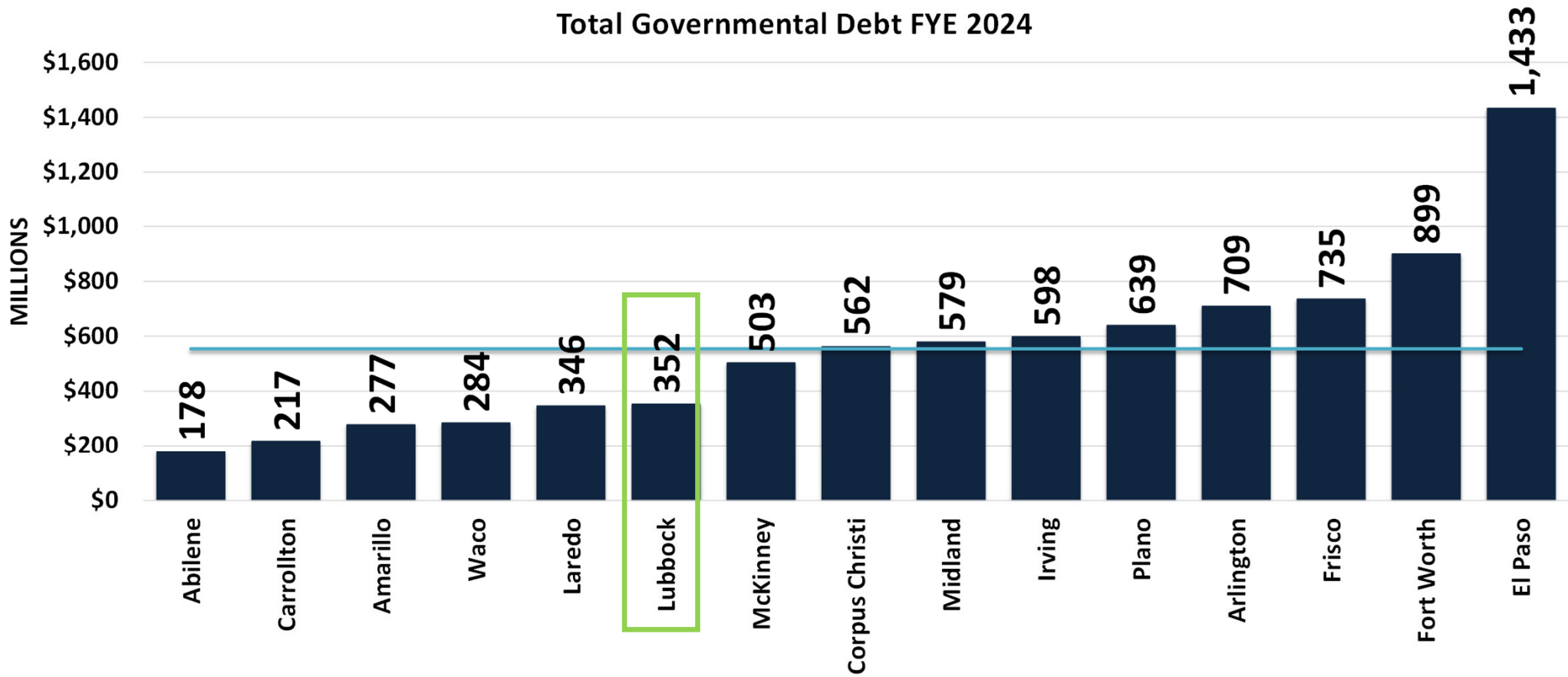
*Adopted Operating Budget
& Capital Program*



Total Governmental Debt Comparison



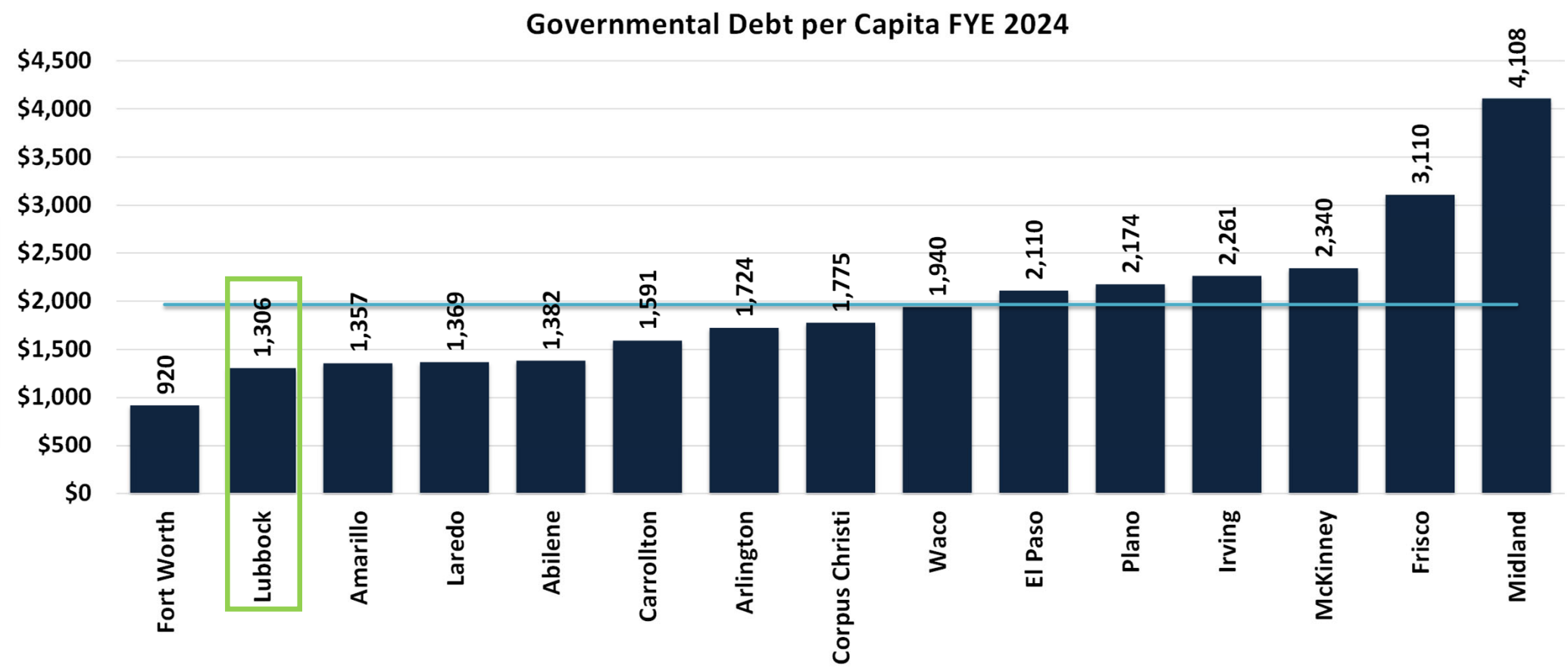
Based on FY24 Annual Comprehensive Financial Reports



Total Governmental Debt Comparison



Based on FY24 Annual Comprehensive Financial Reports



City of Lubbock Debt Profile

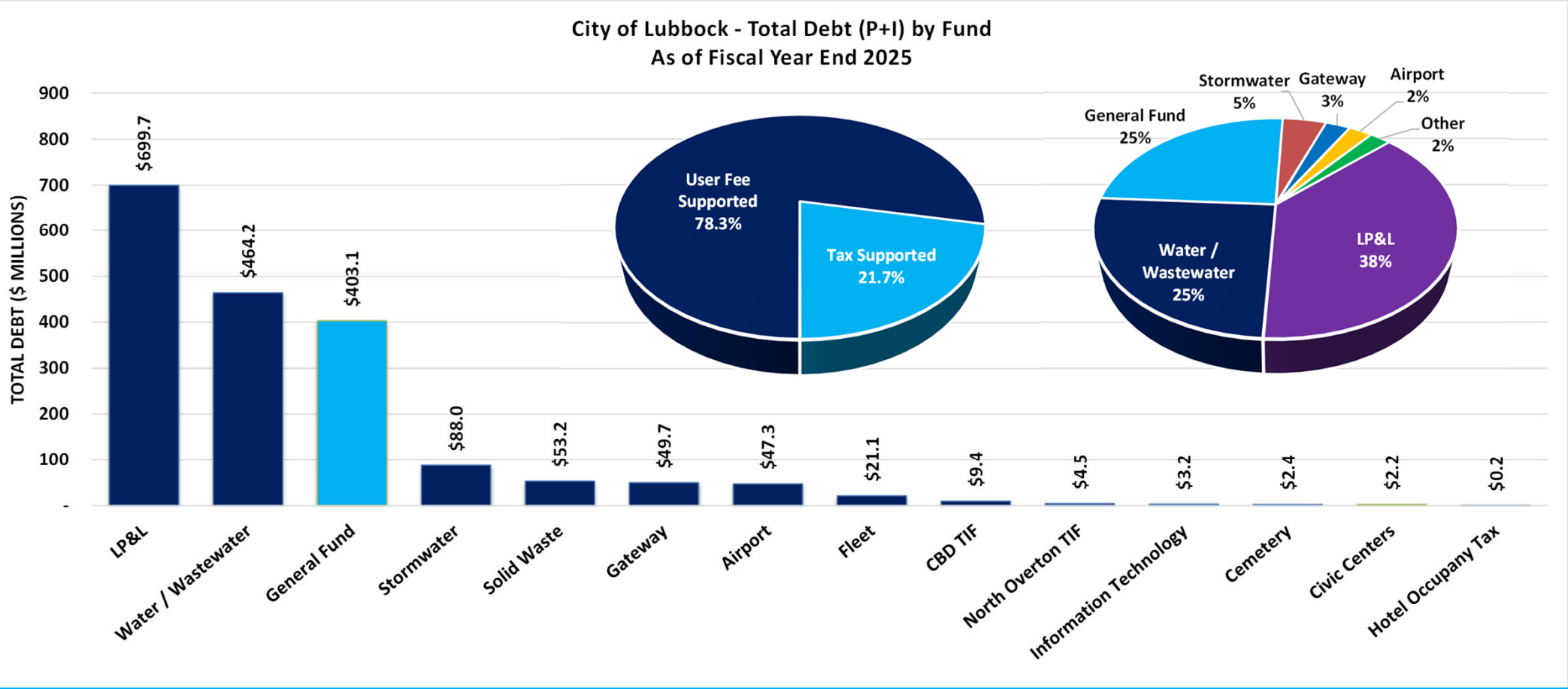
Tax and Fee Supported Debt Year-over-Year Comparison

Tax Supported Debt Principal & Interest				
	FY 2024 Tax Supported	FY 2025 Tax Supported	Year over Year Change	% Increase / (Decrease)
General Government				
General Fund	\$ 369,795,377	\$ 403,128,340	\$ 33,332,963	9.0%
Enterprise Funds				
Civic Centers	2,636,016	2,193,809	(442,206)	-16.8%
Subtotal Tax Supported	\$ 372,431,393	\$ 405,322,149	\$ 32,890,756	
Usage Fee Supported Debt Principal & Interest				
	FY 2024 Fee Supported	FY 2025 Fee Supported	Year over Year Change	% Increase / (Decrease)
General Government				
Solid Waste	\$ 58,159,603	\$ 53,159,128	\$ (5,000,475)	-8.6%
Enterprise Funds				
Water / Wastewater	434,865,609	464,160,027	29,294,418	6.7%
Stormwater	99,413,992	88,014,743	(11,399,249)	-11.5%
Airport	45,043,051	47,349,865	2,306,814	5.1%
Citibus	138,219	-	(138,219)	-100.0%
Cemetery	121,875	2,357,547	2,235,672	1834.4%
Lubbock Power & Light	741,128,263	699,695,901	(41,432,363)	-5.6%
Internal Services	20,602,228	25,828,111	5,225,883	25.4%
Special Revenue Funds				
Gateway	52,572,015	49,681,389	(2,890,626)	-5.5%
Other SR Funds	18,103,572	14,028,436	(4,075,136)	-22.5%
Subtotal Fee Supported	\$ 1,470,148,427	\$ 1,444,275,145	\$ (25,873,282)	-1.8%
Total Debt	\$ 1,842,579,820	\$ 1,849,597,295	\$ 7,017,475	0.4%

City of Lubbock Debt Profile



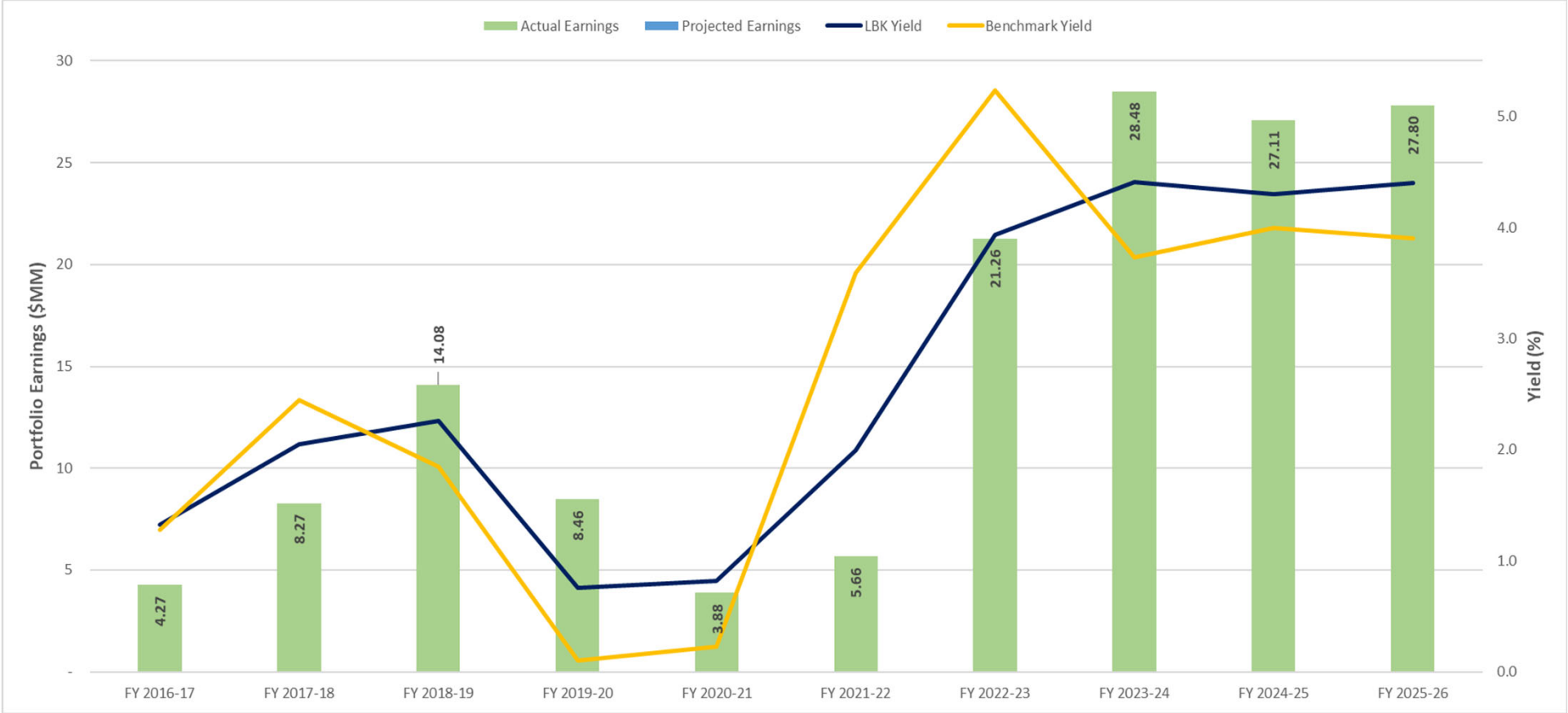
Total Debt by Fund



City of Lubbock Investment Earnings



FY 2024 actuals based on ACFR; FY 2025 and 2026 projected on actual investment holdings





GENERAL FUND

FY 2026

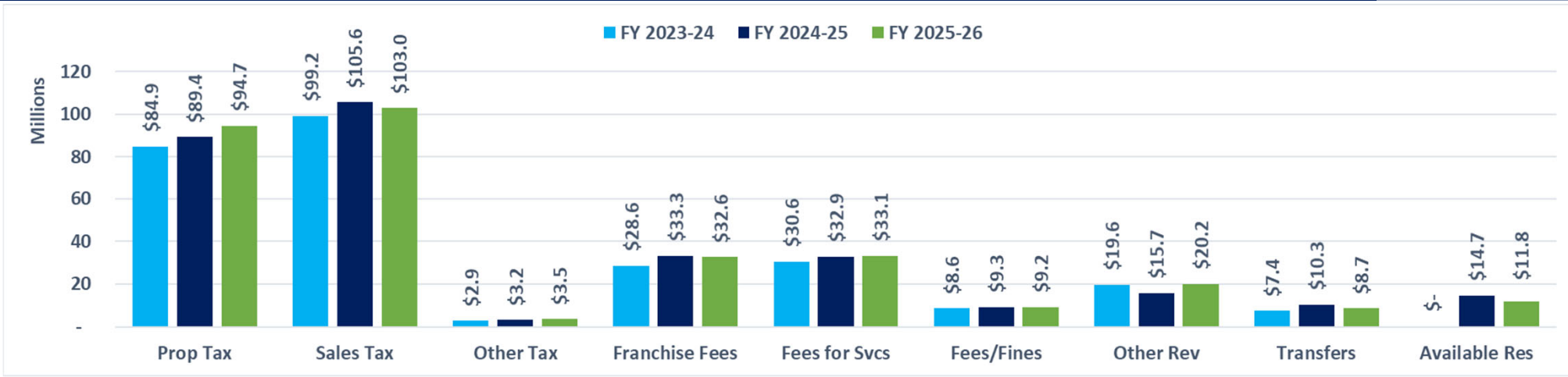
*Proposed Operating Budget
& Capital Program*



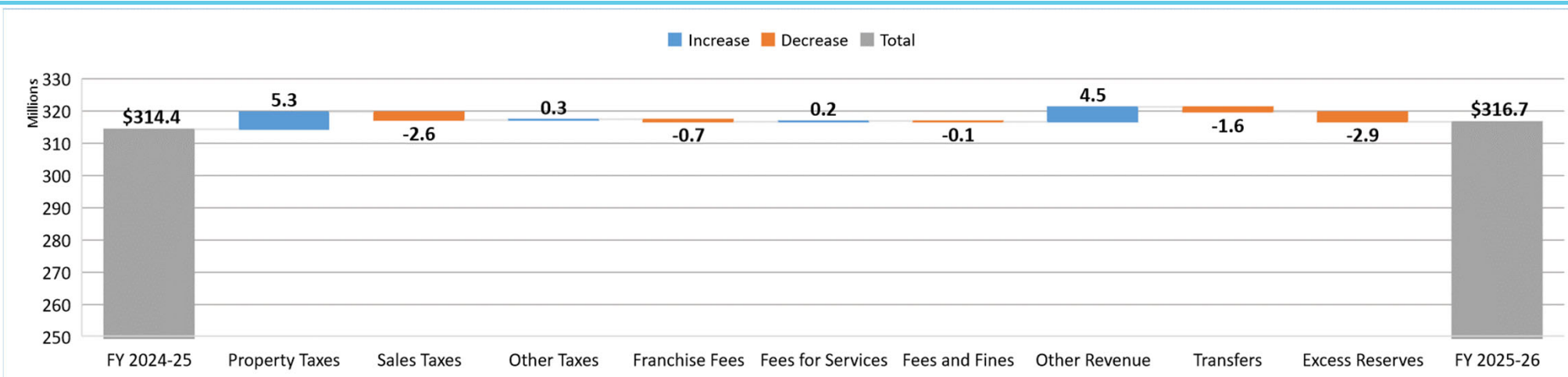
FY2026 General Fund Overview - \$316.7 MM



General Fund Revenues



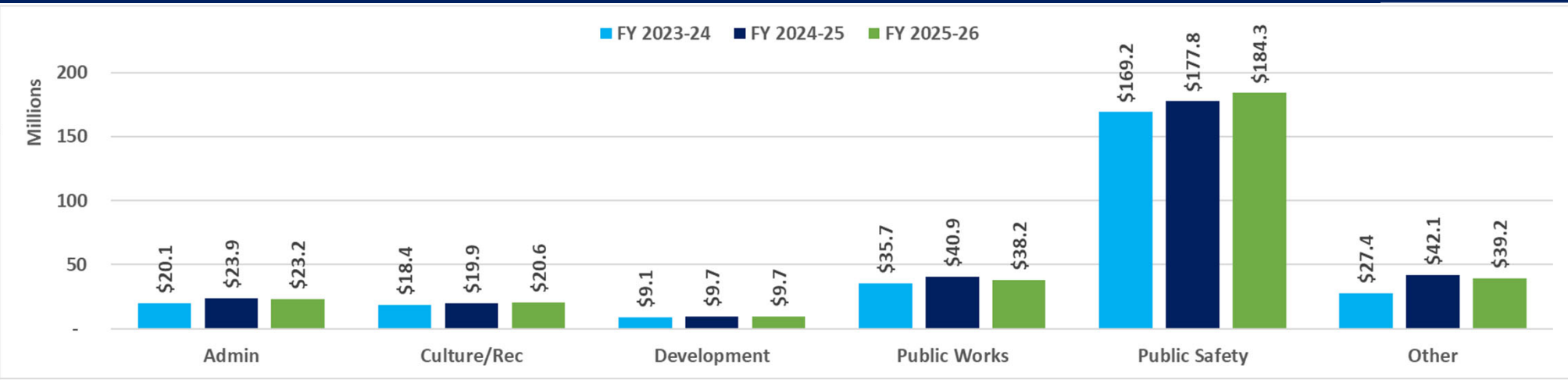
FY 2025 Changes



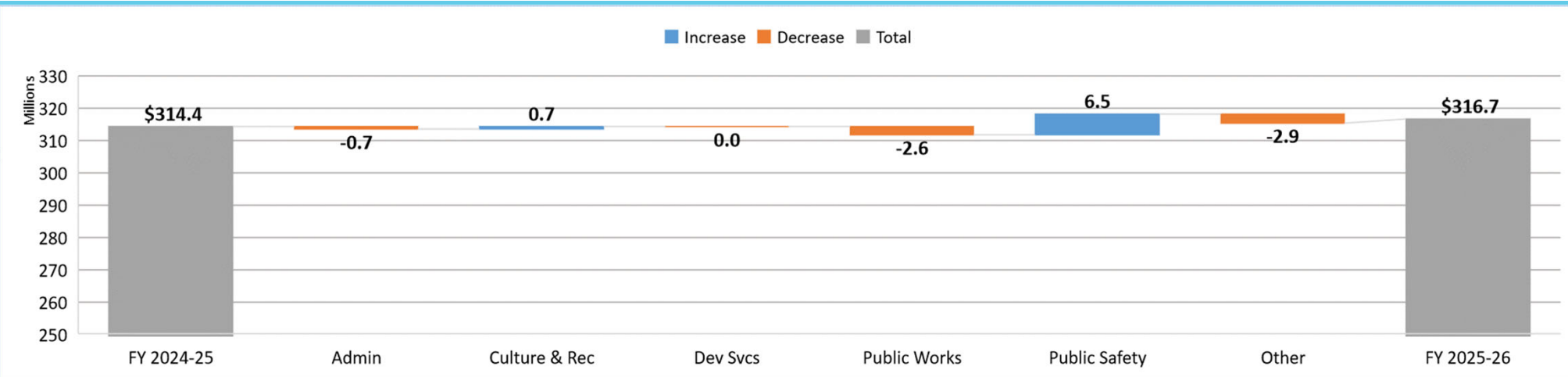
FY2026 General Fund Overview - \$316.7 MM



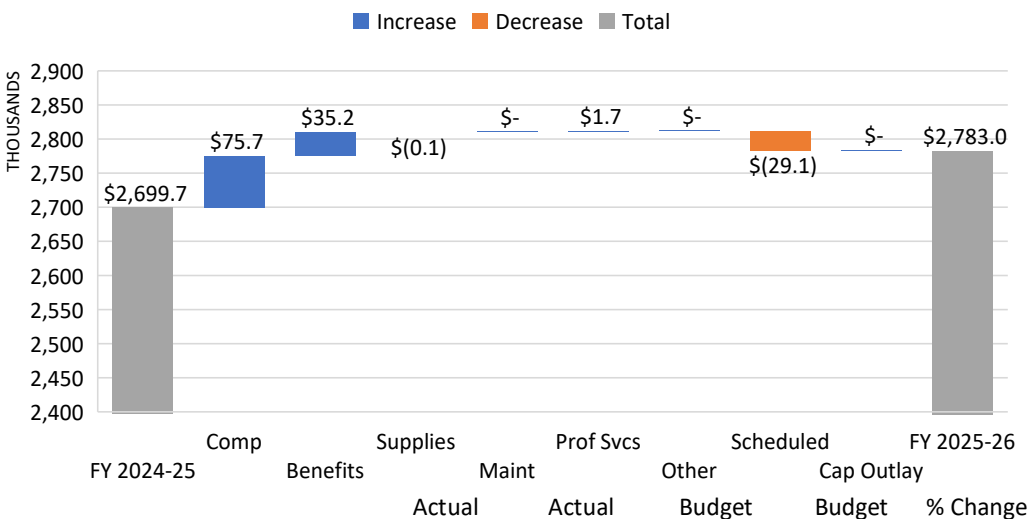
General Fund Expenses



FY 2025 Changes



FY 2026 Operating Budget

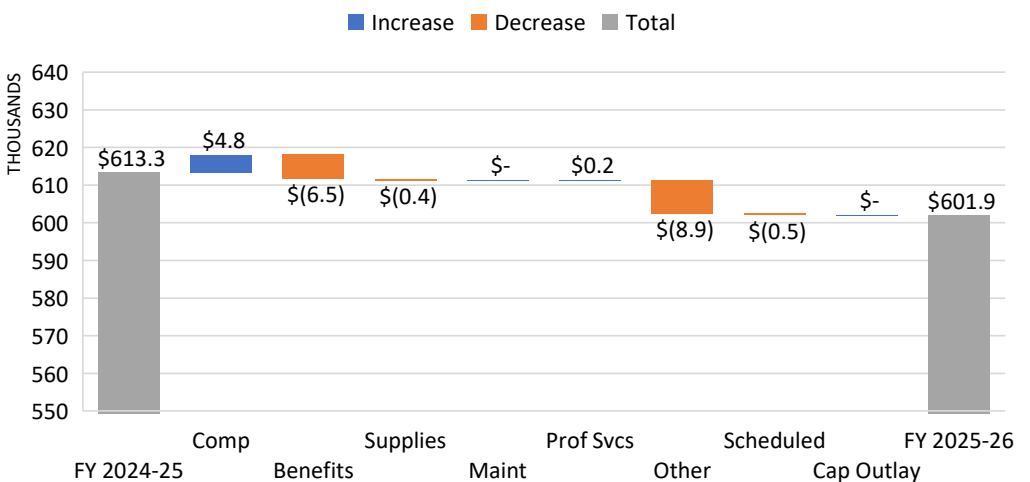


Budget Highlights

- Compensation and Benefits increasing due to terminal pay, TMRS rate, health premiums and dental.
- Professional Services increasing due to filing of litigation and appellate cases.
- Scheduled Charges decreasing due to IT, telecom and postage.

EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	1,596,619	1,787,450	1,769,186	1,844,849	4.3
Benefits	551,358	619,595	645,500	680,677	5.4
Supplies	9,413	10,390	10,577	10,477	(0.9)
Maintenance	-	-	-	-	-
Professional Services/Training	55,509	75,690	57,360	59,052	2.9
Other Charges	24,276	23,367	22,300	22,300	-
Scheduled Charges	181,818	184,639	194,764	165,660	(14.9)
Capital Outlay/Reimbursements	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	2,418,993	2,701,132	2,699,687	2,783,015	3.1

FY 2026 Operating Budget

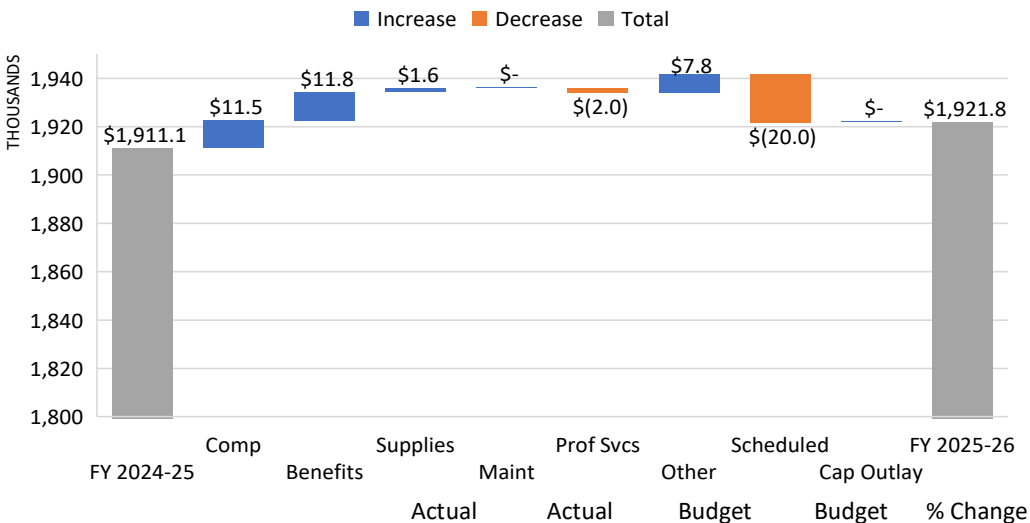


Budget Highlights

- Compensation increasing due to change in starting intern pay.
- Benefits decreasing due to correction of benefits in the budget for the Mayor and City Council. Offsetting the decrease are increases in TMRS rate, health premiums and dental for staff.
- Other Charges decreased due to a reduction in miscellaneous expense allowances.

EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	194,913	194,725	215,330	220,139	2.2
Benefits	153,634	92,432	108,209	101,664	(6.0)
Supplies	18,753	20,441	18,754	18,400	(1.9)
Maintenance	-	-	-	-	-
Professional Services/Training	92,162	68,557	76,175	76,325	0.2
Other Charges	64,904	95,402	90,300	81,400	(9.9)
Scheduled Charges	96,309	101,320	104,557	104,009	(0.5)
Capital Outlay/Reimbursements	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	620,674	572,878	613,325	601,937	(1.9)

FY 2026 Operating Budget

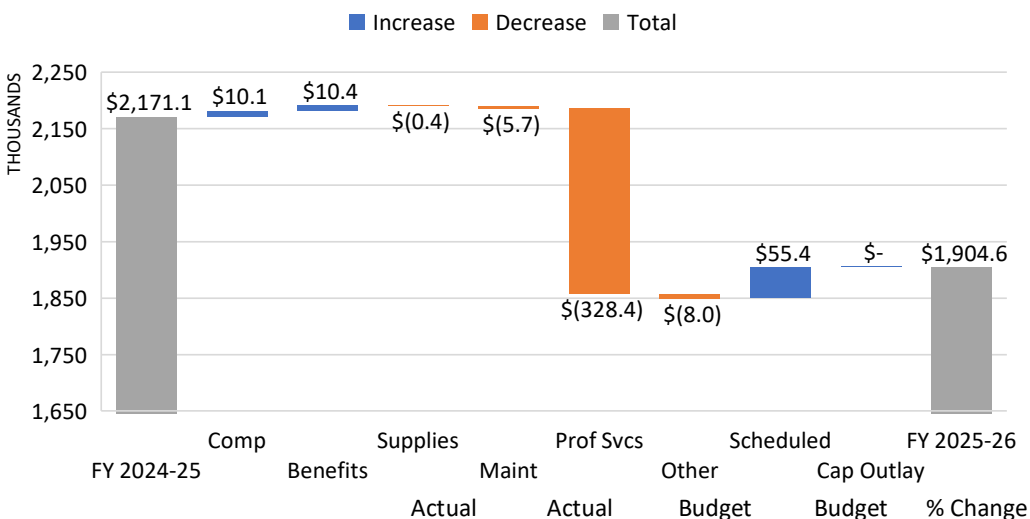


Budget Highlights

- Compensation increasing due to change in staff salaries.
- Benefits increasing due to TMRS rate, health premiums and dental.
- Supplies increasing due to budgeting materials for Lubbock 101 in this account and removing them from the Professional Services account, offsetting the costs.
- Scheduled Charges decreasing due to IT, telecom and liability insurance costs.

EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	1,152,186	1,249,329	1,272,281	1,283,776	0.9
Benefits	369,384	402,315	420,999	432,774	2.8
Supplies	21,823	23,936	20,754	22,400	7.9
Maintenance	-	-	-	-	-
Professional Services/Training	31,771	35,062	44,000	42,000	(4.5)
Other Charges	13,033	16,764	8,000	15,800	97.5
Scheduled Charges	106,316	142,206	145,094	125,067	(13.8)
Capital Outlay/Reimbursements	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	1,694,512	1,869,613	1,911,128	1,921,817	0.6

FY 2026 Operating Budget



EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	787,769	734,017	767,101	777,161	1.3
Benefits	322,984	328,764	351,262	361,690	3.0
Supplies	22,962	20,232	20,228	19,874	(1.8)
Maintenance	1,360	1,360	7,200	1,500	(79.2)
Professional Services/Training	381,050	459,773	849,344	520,954	(38.7)
Other Charges	14,136	7,850	22,074	14,045	(36.4)
Scheduled Charges	219,975	177,470	153,922	209,342	36.0
Capital Outlay/Reimbursements	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	1,750,236	1,729,465	2,171,131	1,904,566	(12.3)

Budget Highlights

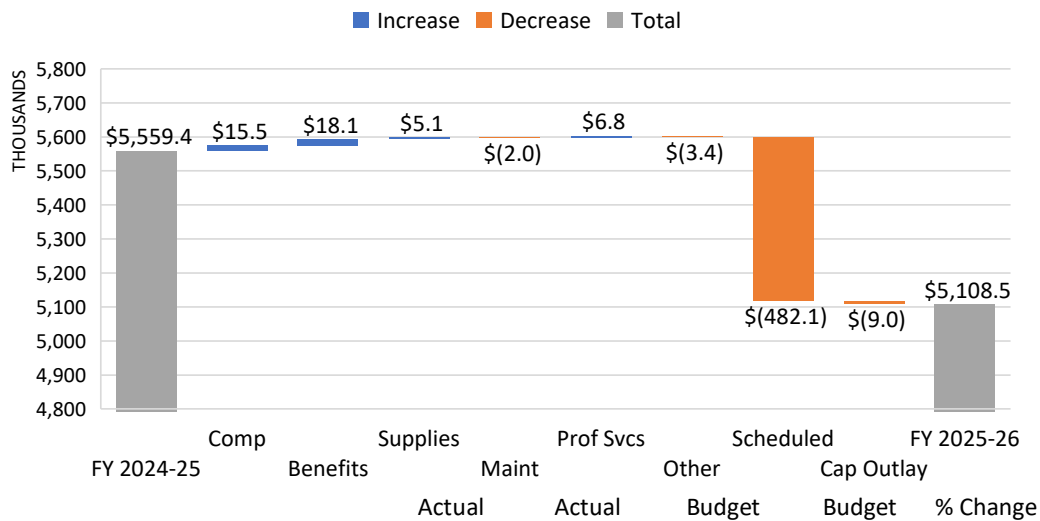
- Compensation increasing due to overtime pay. Vital Statistics (VS) is on-call every weekend.
- Benefits increasing due to TMRS rate, health premiums and dental.
- Maintenance decreasing due to negotiating a 5-year agreement for the VS vault storage system rather than a yearly renewal.
- Professional Services decreasing due to complete implementation of Laserfiche and a prior year budget carry-forward. Offsetting this decrease is an increase in budget for the FY 2026 Election costs.
- Other Charges decreasing due to a prior year budget carry-forward for computer equipment.
- Scheduled Charges increasing due to IT costs.

FY 2026 Proposed Fee Changes

Department	Account Description	Account Number	Rate Details	Budget 2024-25	Budget 2025-26	\$ Change from Amended
City Secretary						
	FEE-NOTARY PUBLIC	6419	Fee for notarizing various permitted instruments as prescribed in the Government Code.	6	10	4
	HLTH-VITAL STATISTICS	6501	Notary Fee	6	10	4
				Prorated 11 Application Fee & Prorated 55 License Fee		
	LIC-WRECKING/JUNKYARD PERMIT	TBD	Wrecking/Junkyard Permit Fee		Non-Prorated 100	34

Facilities

FY 2026 Operating Budget

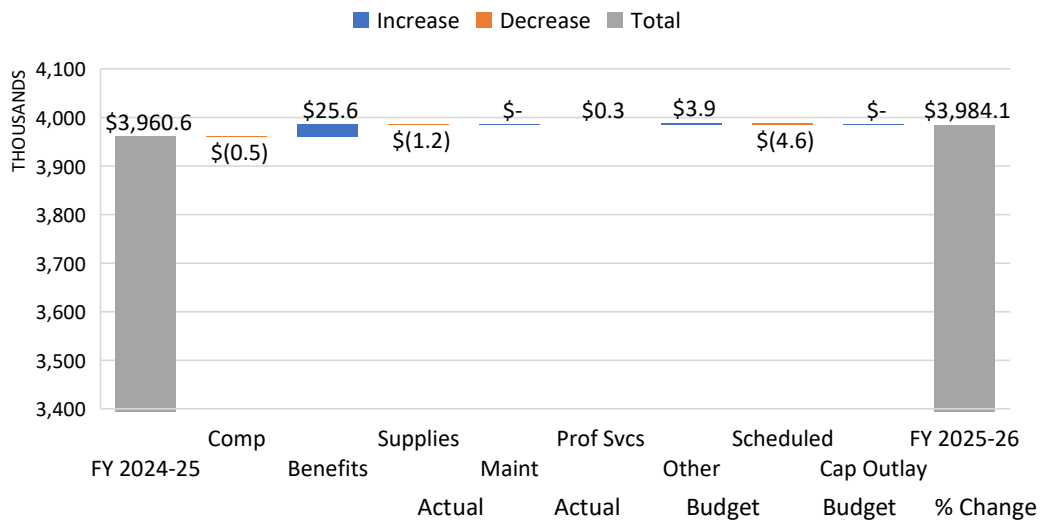


Budget Highlights

- Compensation increasing due to overtime pay.
- Benefits increasing due to TMRS rate, health premiums and dental.
- Supplies increasing due to costs in materials, equipment, and safety supplies.
- Professional Services increasing due to the contract for onsite security services.
- Scheduled Charges decreasing due to lower property insurance and electric costs. Offsetting this decrease is an increase in IT, natural gas and liability insurance costs.
- Capital Outlay decreasing due to a one-time purchase of a snow plow in FY 2025.

EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	% Change
Compensation	961,482	985,445	1,087,527	1,103,046	1.4
Benefits	402,846	471,807	518,192	536,327	3.5
Supplies	43,189	42,730	51,174	56,293	10.0
Maintenance	527,120	570,021	553,355	551,355	(0.4)
Professional Services/Training	1,333,966	1,466,694	1,704,500	1,711,300	0.4
Other Charges	57,587	50,516	50,384	47,000	(6.7)
Scheduled Charges	1,623,371	1,306,678	1,585,317	1,103,188	(30.4)
Capital Outlay/Reimbursements	16,198	4,855	9,000	-	(100.0)
TOTAL EXPENDITURES BY CATEGORY	4,965,760	4,898,746	5,559,449	5,108,509	(8.1)

FY 2026 Operating Budget



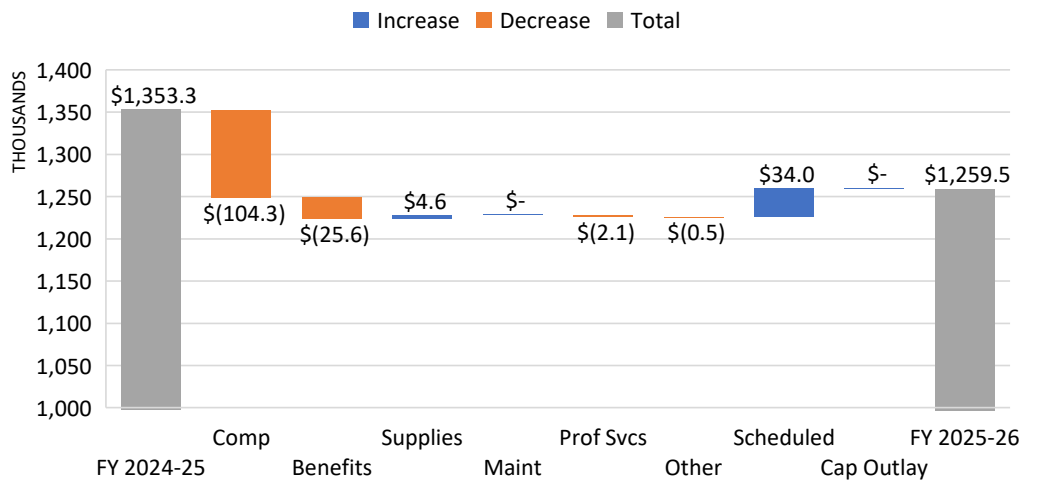
Budget Highlights

- Benefits increasing due to TMRS rate, health premiums and dental.
- Supplies decreasing due to reduction in office equipment and supplies.
- Professional Services increasing due to Bonfire renewal and legal advertisement for city-wide bids.
- Other Charges increasing due to additional Insight license.
- Scheduled Charges decreasing due to liability insurance and postage costs.

EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	2,075,101	2,145,439	2,284,783	2,284,291	(0.0)
Benefits	896,562	973,150	1,043,562	1,069,154	2.5
Supplies	30,674	37,184	39,596	38,404	(3.0)
Maintenance	-	-	-	-	-
Professional Services/Training	312,506	343,138	357,875	358,175	0.1
Other Charges	15,696	3,346	11,370	15,270	34.3
Scheduled Charges	201,300	215,679	223,414	218,828	(2.1)
Capital Outlay/Reimbursements	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	3,531,838	3,717,935	3,960,600	3,984,122	0.6

Human Resources

FY 2026 Operating Budget



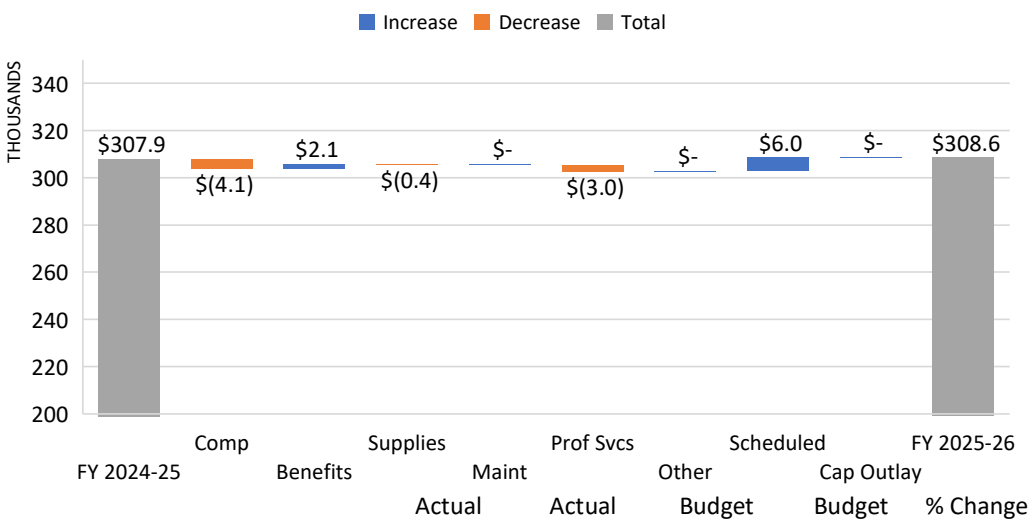
Budget Highlights

- Compensation decreasing due to reduction of one FTE along with re-organization of staff.
- Benefits decreasing due to compensation. Offsetting the decrease are increases in TMRS rate, health premiums and dental.
- Supplies increasing due to supplies required for new employee orientation.
- Professional Services/Training decreasing due to reduction in training and travel.
- Scheduled Charges increasing due to IT, telecom and liability insurance costs.

EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	% Change
Compensation	535,489	632,650	749,426	645,088	(13.9)
Benefits	230,691	315,203	352,800	327,239	(7.2)
Supplies	46,284	35,748	43,134	47,780	10.8
Maintenance	-	-	-	-	-
Professional Services/Training	111,038	86,911	44,290	42,220	(4.7)
Other Charges	23,737	26,163	20,445	19,980	(2.3)
Scheduled Charges	148,093	127,271	143,205	177,166	23.7
Capital Outlay/Reimbursements	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	1,095,331	1,223,946	1,353,300	1,259,473	(6.9)

Internal Audit

FY 2026 Operating Budget



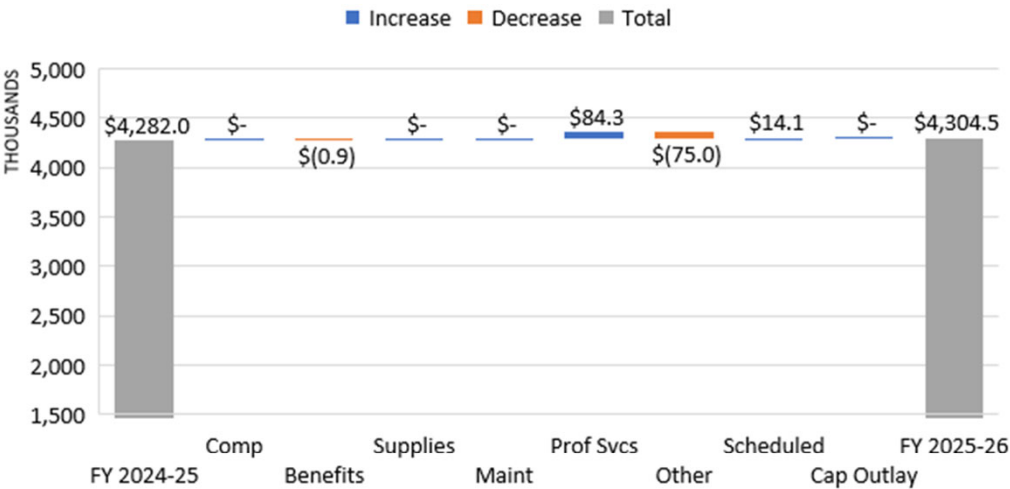
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	278,183	192,526	182,784	178,702	(2.2)
Benefits	104,817	88,959	73,630	75,756	2.9
Supplies	2,683	3,482	5,254	4,900	(6.7)
Maintenance	-	-	-	-	-
Professional Services/Training	16,463	6,132	20,950	17,955	(14.3)
Other Charges	-	-	900	900	-
Scheduled Charges	21,874	24,345	24,396	30,395	24.6
Capital Outlay/Reimbursements	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	424,021	315,444	307,914	308,608	0.2

Budget Highlights

- Compensation decreasing due to staffing changes.
- Benefits increasing due to TMRS rate, health premiums and dental.
- Supplies decreasing due to reduction in office equipment and supplies.
- Professional Services/Training decreasing due to reduction in training and travel.
- Scheduled Charges increasing due to IT costs.

Non-Departmental

FY 2026 Operating Budget



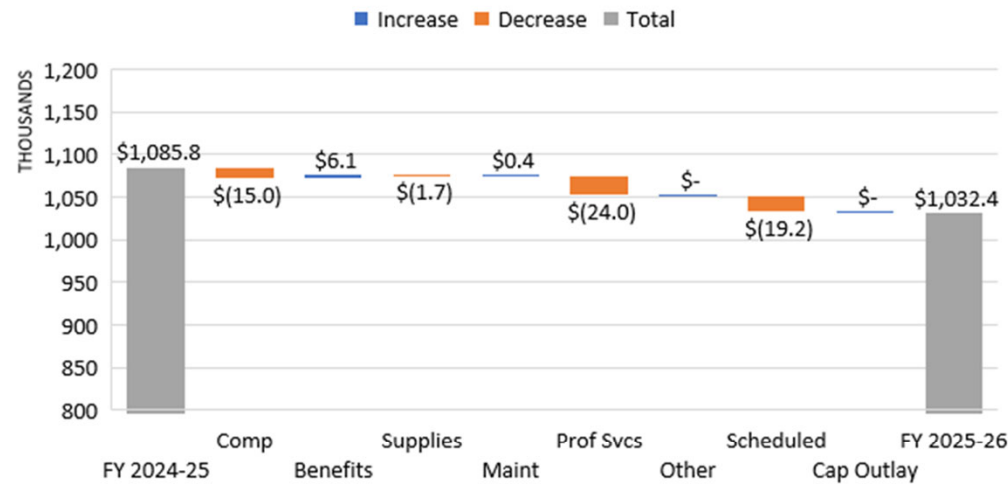
	Actual	Actual	Budget	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	911	18,265	-	-	-
Benefits	570	(2,357)	942	-	(100.0)
Supplies	252	410	-	-	-
Maintenance	-	-	-	-	-
Professional Services/Training	1,717,144	1,859,873	2,063,061	2,147,407	4.1
Other Charges	66,851	243,674	75,000	-	(100.0)
Scheduled Charges	5,513	5,768	2,143,012	2,157,083	0.7
Capital Outlay/Reimbursements	12,500	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	1,803,741	2,125,633	4,282,015	4,304,490	0.5

Budget Highlights

- Benefits decreasing due to workers compensation not needed in this department.
- Professional Services increasing due to LCAD payment and costs estimated for professional dues and Outcomes Research Institute (PCORI) federal health payment.
- Other Charges decreasing due to removal of funds for special projects.
- Scheduled Charges increasing due to costs of street lighting.

Communications & Public Engagement

FY 2026 Operating Budget



Budget Highlights

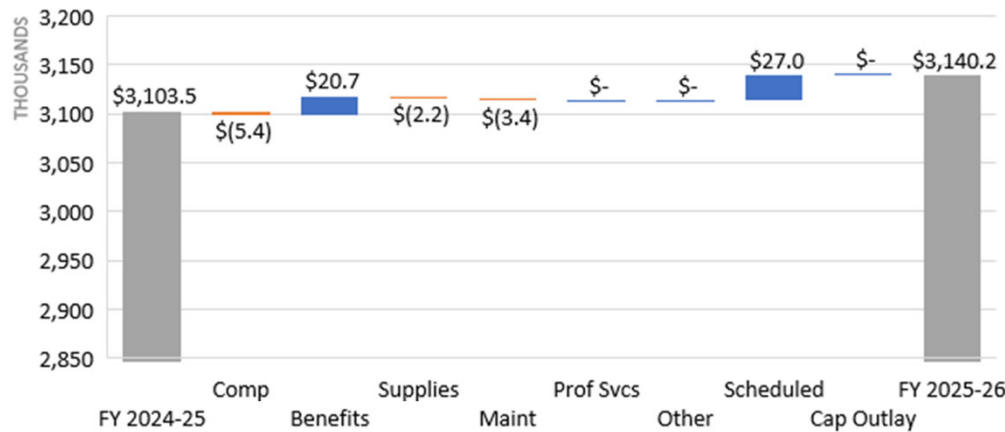
- Compensation decreasing due to removal of temporary pay for the 311 Call Center.
- Benefits increasing due to TMRS rate, health premiums and dental.
- Supplies decreasing due to reduction in office equipment and supplies.
- Professional Services decreasing due to a one-time expense in FY 2025 for the implementation of the new website.
- Scheduled Charges decreasing due to IT and liability insurance costs.

	Actual	Actual	Budget	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	397,336	483,318	532,347	517,362	(2.8)
Benefits	206,233	231,296	262,044	268,177	2.3
Supplies	5,768	8,297	9,558	7,823	(18.2)
Maintenance	4,682	4,345	5,601	6,033	7.7
Professional Services/Training	33,495	40,271	147,000	123,000	(16.3)
Other Charges	975	87	-	-	-
Scheduled Charges	110,844	135,983	129,243	110,021	(14.9)
Capital Outlay/Reimbursements	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	759,333	903,597	1,085,793	1,032,416	(4.9)

Building Safety

FY 2026 Operating Budget

■ Increase ■ Decrease ■ Total



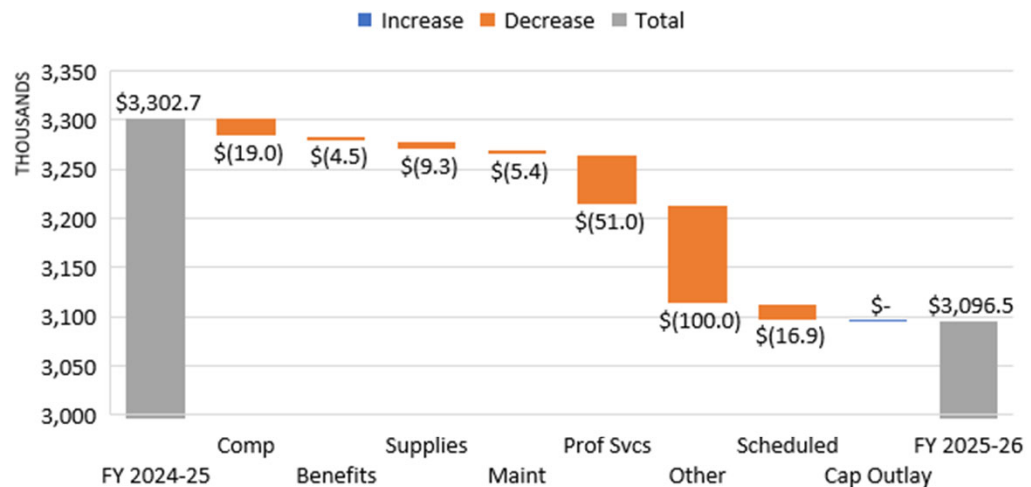
	Actual	Actual	Budget	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	1,605,873	1,641,179	1,766,188	1,760,786	(0.3)
Benefits	752,495	850,672	924,516	945,170	2.2
Supplies	53,502	59,589	64,953	62,768	(3.4)
Maintenance	46,415	47,072	52,180	48,796	(6.5)
Professional Services/Training	168,811	83,316	23,130	23,130	-
Other Charges	4,208	2,263	1,480	1,480	-
Scheduled Charges	258,803	274,520	271,087	298,059	9.9
Capital Outlay/Reimbursements	-	2,178	-	-	-
TOTAL EXPENDITURES BY CATEGORY	2,890,107	2,960,789	3,103,534	3,140,189	1.2

Budget Highlights

- Compensation decreasing due to staffing changes.
- Benefits increasing due to TMRS rate, health premiums and dental.
- Supplies decreasing due to reduction in office supplies and fuel costs.
- Maintenance decreasing due to vehicle maintenance costs.
- Scheduled Charges increasing due to IT costs.

Code Enforcement

FY 2026 Operating Budget



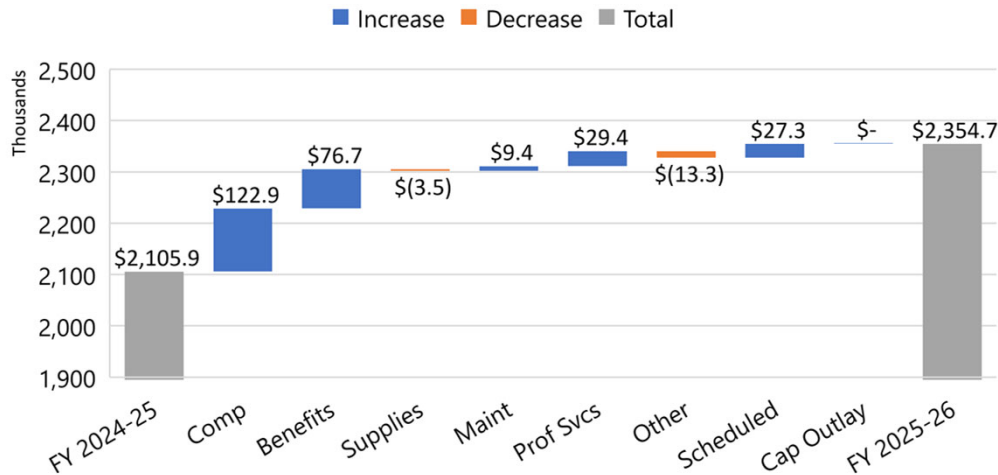
	Actual	Actual	Budget	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	1,087,212	1,158,035	1,227,457	1,208,446	(1.5)
Benefits	591,910	666,026	730,653	726,196	(0.6)
Supplies	71,956	73,921	80,094	70,747	(11.7)
Maintenance	127,773	134,395	138,586	133,185	(3.9)
Professional Services/Training	100,774	148,028	111,955	60,950	(45.6)
Other Charges	591,350	607,451	650,000	550,000	(15.4)
Scheduled Charges	352,087	351,517	363,920	346,994	(4.7)
Capital Outlay/Reimbursements	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	2,923,062	3,139,374	3,302,665	3,096,518	(6.2)

Budget Highlights

- Compensation decreasing due to shift of inspector staffing costs.
- Benefits decreasing due to compensation. Offsetting this decrease are increased costs in TMRS rate, health premiums and dental.
- Supplies decreasing due to reduction in office supplies and fuel costs.
- Professional Services decreasing due to a reduction in training and travel.
- Other Charges decreasing due to reduction in demolition costs.
- Scheduled Charges decreasing due to notary and postage costs.

Environmental Health & Vector

FY 2026 Operating Budget



	Actual	Actual	Budget	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	907,483	933,575	1,058,632	1,181,513	11.6
Benefits	442,939	497,696	549,309	626,035	14.0
Supplies	121,575	139,993	147,087	143,544	(2.4)
Maintenance	68,850	73,923	71,007	80,377	13.2
Professional Services/Training	38,502	53,894	78,120	107,515	37.6
Other Charges	7,199	6,416	19,025	5,762	(69.7)
Scheduled Charges	160,967	185,175	182,717	209,975	14.9
Capital Outlay/Reimbursements	35,742	13,583	-	-	-
TOTAL EXPENDITURES BY CATEGORY	1,783,257	1,904,256	2,105,897	2,354,721	11.8

Budget Highlights

- Compensation increasing due to shift of staffing costs no longer being charged to grants.
- Benefits increasing due to compensation along with increases in TMRS rate, health premiums and dental.
- Supplies decreasing due to reduction in office supplies and fuel costs.
- Maintenance increasing due to vehicle maintenance costs.
- Scheduled Charges increasing due to IT, telecom and liability insurance costs.

Environmental Health & Vector

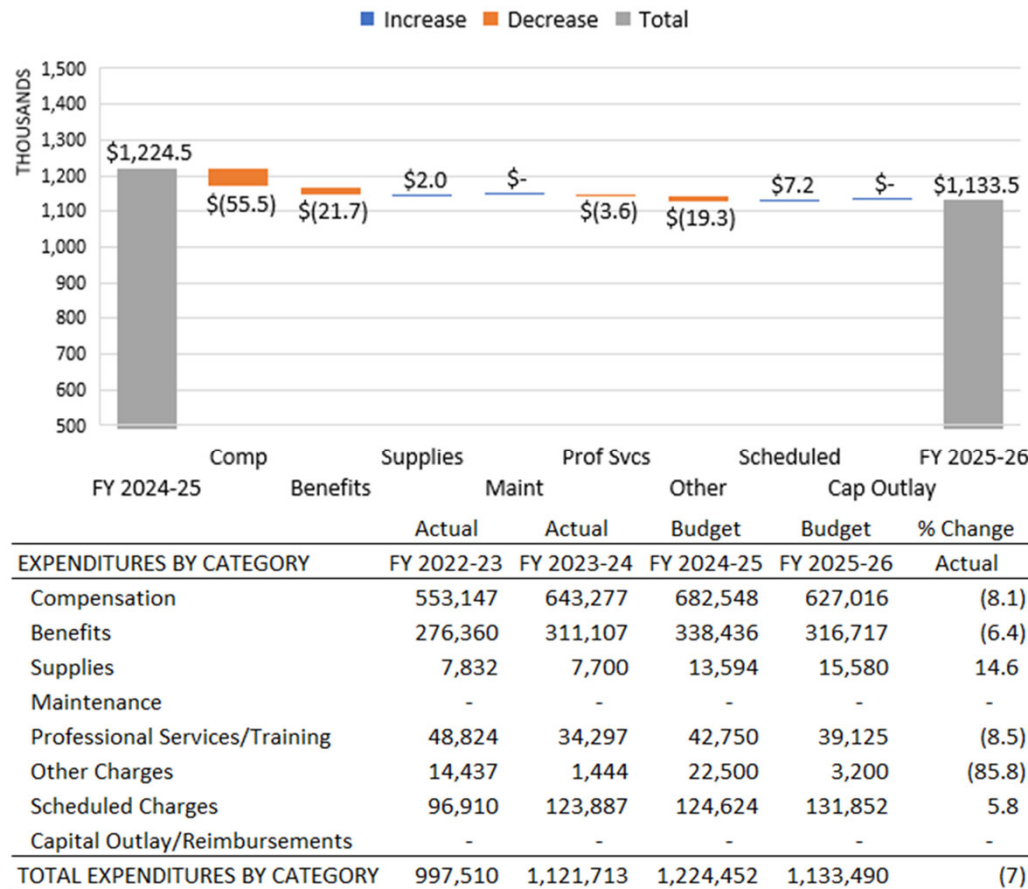


FY 2026 Proposed Fee Changes

Department	Account Description	Account Number	Rate Details	Budget 2024-25	Budget 2025-26	\$ Change from Previous Year
Environmental Health						
	LIC-TATTOO SHOP PERMITS	6244.13883	Body Art	250	275	25
	LIC-TATTOO SHOP PERMITS	6244.13884	Piercing	250	275	25
	LIC-SMOKING PERMITS	6248	Permit to allow on-premises smoking within city limits	200	250	50
	LIC- HEALTH PLAN REVIEW	6252	Fee for initial plan review of a new food facility, pool, spa, or public interactive water feature.	300	325	25
	FEE-GROUP HOUSING INSPECTION	6434	Group Housing Inspection	175	200	25
	LIC-FOOD PROTECTION CERTIFICATE	6245	Fee for food safety course certification	140	-	(140)
	LIC-CAFE PERMITS	6206.13863	Temporary Food Establishment First Day	65	-	(65)
	LIC-CAFE PERMITS	6206.13864	Temporary Food Establishment Maximum of 14 Days	25	-	(25)
	LIC-CAFE PERMITS	6206.13865	Sample Permit First Day	35	-	(35)
	LIC-CAFE PERMITS	6206.13866	Sample Permit Maximum of 14 Days	10	-	(10)
	LIC-FOOD TRUCK PERMIT	6211	Mobile Food Vending Permit Fee	250	-	(275)

Planning

FY 2026 Operating Budget

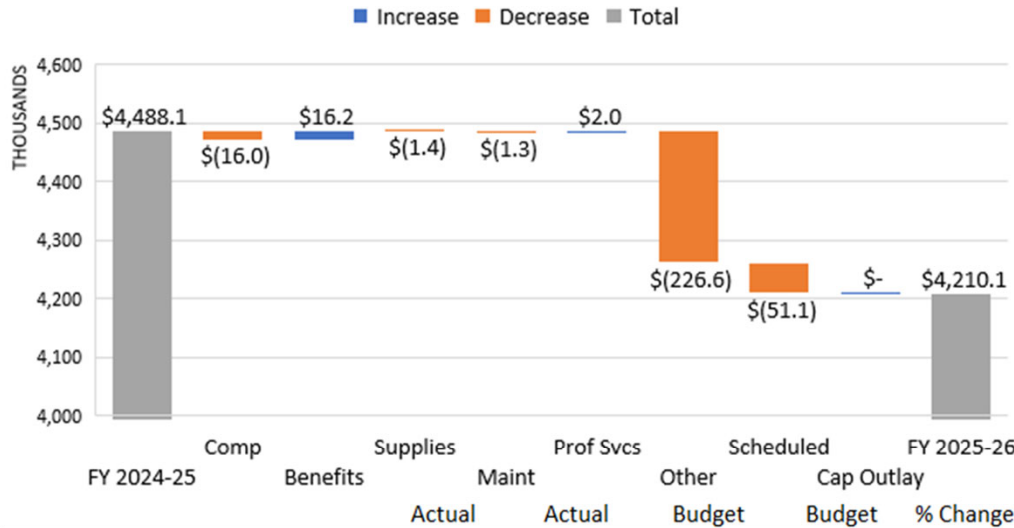


Budget Highlights

- Compensation decreasing due to a reduction of one FTE. Offsetting the decrease is the reclass of a Planner to a Senior Planner.
- Benefits decreasing due to compensation. Offsetting the decrease are increases in TMRS rate, health premiums and dental.
- Supplies increasing due to office supplies.
- Professional Services/Training decreasing due to reduction in training and travel.
- Other Charges decreasing due to a one-time purchase of computer equipment in FY 2025.
- Scheduled Charges increasing due to IT and postage costs.

Libraries

FY 2026 Operating Budget



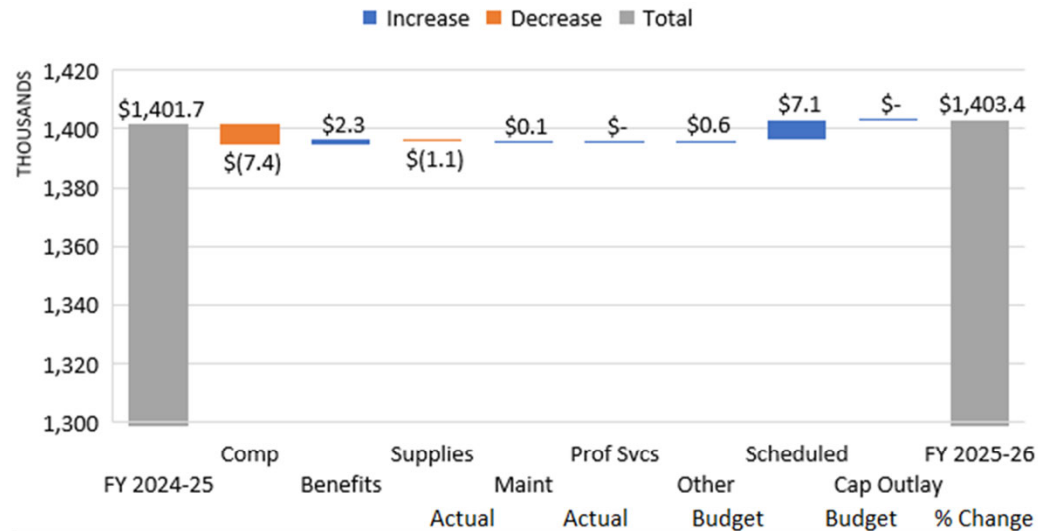
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	% Change
Compensation	1,653,102	1,759,708	1,897,006	1,881,025	(0.8)
Benefits	788,977	879,545	953,521	969,753	1.7
Supplies	110,929	147,696	65,573	64,179	(2.1)
Maintenance	69,386	77,227	176,601	175,333	(0.7)
Professional Services/Training	90,098	69,974	92,090	175,333	2.2
Other Charges	239,035	222,787	236,045	9,475	(96.0)
Scheduled Charges	707,322	691,125	716,067	664,974	(7.1)
Capital Outlay/Reimbursements	231,144	294,437	351,230	351,230	-
TOTAL EXPENDITURES BY CATEGORY	3,889,993	4,142,501	4,488,133	4,210,059	(6.2)

Budget Highlights

- Compensation decreasing due to staffing changes.
- Benefits increasing due TMRS rate, health premiums, workers compensation and dental.
- Supplies decreasing due to office supplies.
- Professional Services/Training increasing due to higher security costs for Mahon Library.
- Other Charges decreasing due to removal of rent payments for Godeke Library.
- Scheduled Charges decreasing due to lower electric and property insurance costs.

Museums

FY 2026 Operating Budget



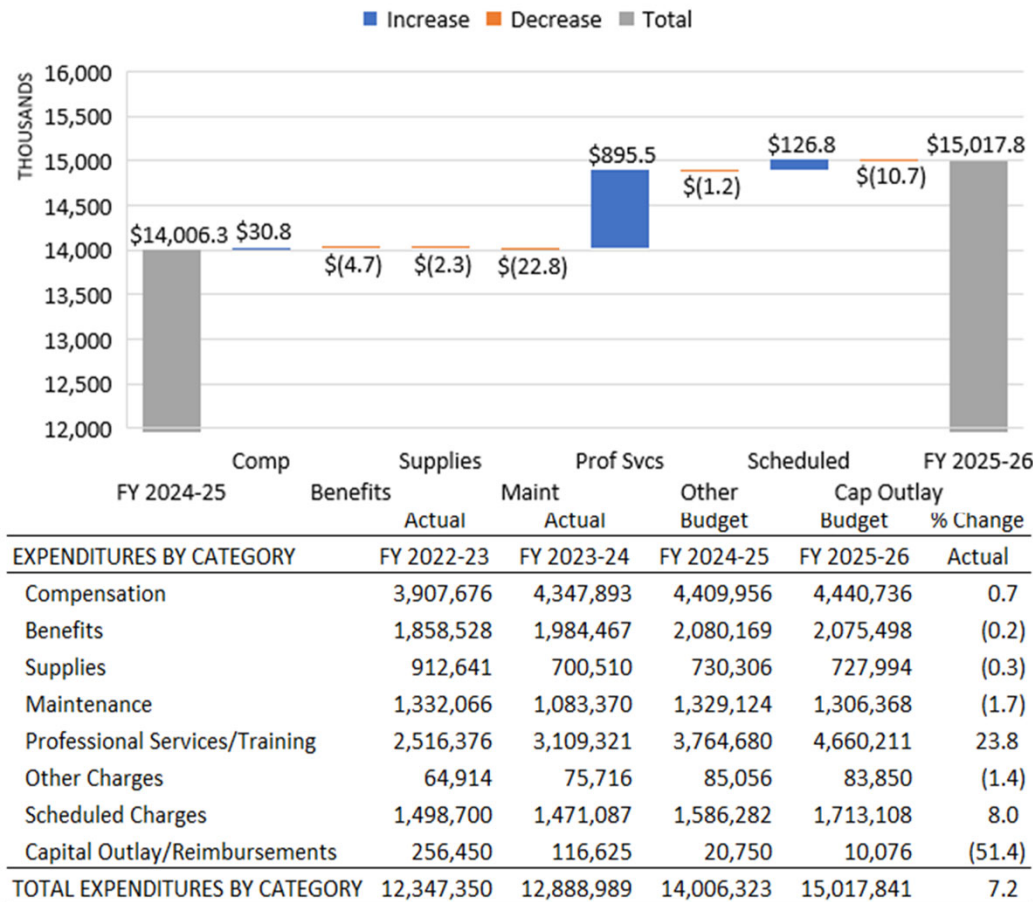
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	609,591	642,753	679,778	672,375	(1.1)
Benefits	237,794	257,472	268,606	270,906	0.9
Supplies	32,189	43,766	45,304	44,203	(2.4)
Maintenance	2,236	2,699	1,850	1,966	6.3
Professional Services/Training	114,102	114,108	94,717	94,717	-
Other Charges	27,491	25,275	27,510	28,110	2.2
Scheduled Charges	303,636	283,036	283,938	291,086	2.5
Capital Outlay/Reimbursements	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	1,327,039	1,369,108	1,401,703	1,403,363	0.1

Budget Highlights

- Compensation decreasing due to shift of staffing costs being charged to the HOT fund.
- Benefits increasing due to TMRS rate, health premiums and dental.
- Supplies decreasing due to office supplies.
- Scheduled Charges increasing due to higher electric, IT and property insurance costs.

Parks and Recreation

FY 2026 Operating Budget

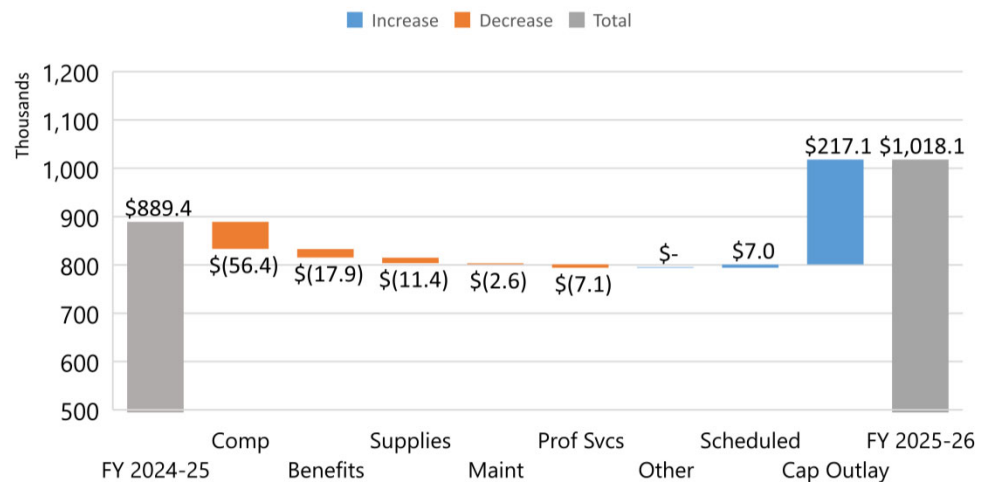


Budget Highlights

- Compensation increasing due to overtime, part-time and commissions for contracts.
- Benefits decreasing due to increase in part-time and commissions for contracts pay not incurring benefit costs..
- Professional Services increasing due to increase in the Park's mowing and splash pad maintenance contracts.
- Scheduled Charges increasing due to electric, IT, property and liability insurance.
- Capital Outlay decreasing due to a decrease in tax note payments.

Engineering

FY 2026 Operating Budget



	Actual	Actual	Budget	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	2,125,278	2,108,796	2,125,041	2,068,609	(2.7)
Benefits	920,652	901,154	980,156	962,306	(1.8)
Supplies	98,931	98,864	99,897	88,450	(11.5)
Maintenance	87,993	91,866	104,163	101,568	(2.5)
Professional Services/Training	103,490	149,268	241,876	234,766	(2.9)
Other Charges	61,159	31,730	31,612	31,612	-
Scheduled Charges	337,923	429,729	431,791	438,793	1.6
Capital Outlay/Reimbursements	(2,693,005)	(2,861,890)	(3,125,128)	(2,907,999)	(6.9)
TOTAL EXPENDITURES BY CATEGORY	1,042,421	949,518	889,408	1,018,105	14.5

Budget Highlights

- Compensation decreasing due to reduction of one FTE along with a shift of payroll allocation charged to capital projects.
- Benefits decreasing due to compensation. Offsetting the decrease are increases in TMRS rate, health premiums and dental.
- Supplies decreasing due to office supplies and fuel costs.
- Professional Services decreasing due to outside consulting services.
- Scheduled Charges increasing due to IT, electric and telecom costs.

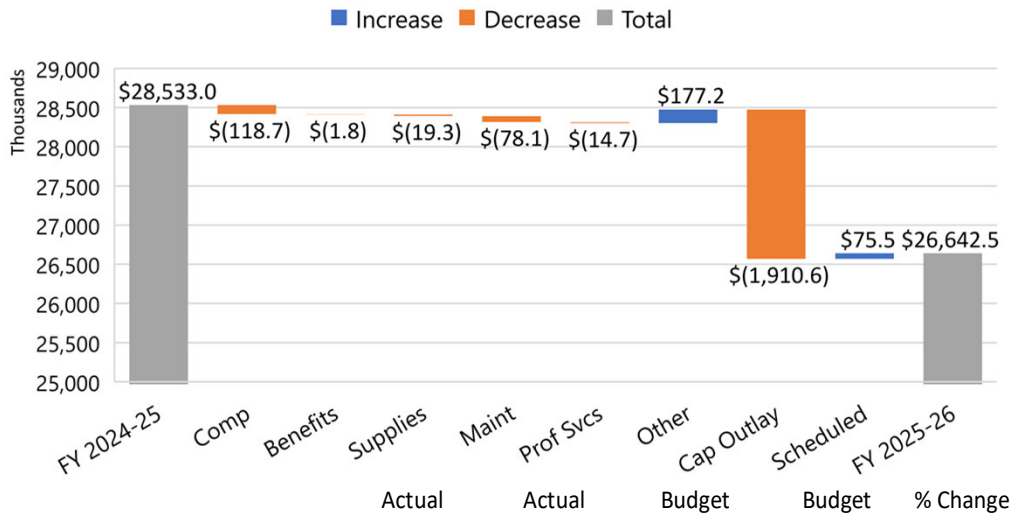
FY 2026 Proposed Fee Changes

Department	Account Description	Account Number	Rate Details	Budget 2024-25	Budget 2025-26	\$ Change from Amended
Engineering Inspection Services	Commercial Approach Inspection	7505	Fee for inspections of Commercial Approach	0	150	150
	Commercial Driveway Cut Inspection Fee	7505	Fees are collected from contractors as an	-	100	100

Solid Waste



FY 2026 Operating Budget



EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	% Change
Compensation	5,542,640	5,749,492	6,248,695	6,130,028	(1.9)
Benefits	2,542,431	2,740,955	3,043,181	3,041,367	(0.1)
Supplies	2,236,281	2,018,822	2,166,673	2,147,341	(0.9)
Maintenance	4,302,319	5,933,765	7,034,035	6,955,900	(1.1)
Professional Services/Training	786,355	573,477	1,004,523	989,798	(1.5)
Other Charges	2,156,793	2,290,661	1,420,897	1,598,092	12.5
Scheduled Charges	613,647	632,093	631,235	706,756	12.0
Capital Outlay/Reimbursements	7,316,108	5,068,076	6,983,786	5,073,214	(27.4)
TOTAL EXPENDITURES BY CATEGORY	25,496,575	25,007,340	28,533,025	26,642,496	(6.6)

Budget Highlights

- Compensation decreasing due to reduction of one FTE.
- Benefits decreasing due to compensation. Offsetting the decrease are increases in TMRS rate, health premiums and dental.
- Supplies decreasing due to office supplies and fuel costs.
- Maintenance decreasing due to vehicle maintenance costs.
- Professional Services decreasing due based on historical expenditures.
- Other Charges increasing due to rental/lease of machine equipment and utility billing costs.
- Scheduled Charges increasing due to IT and liability insurance costs.
- Capital Outlay decreasing due to a lower transfer to the debt service fund.

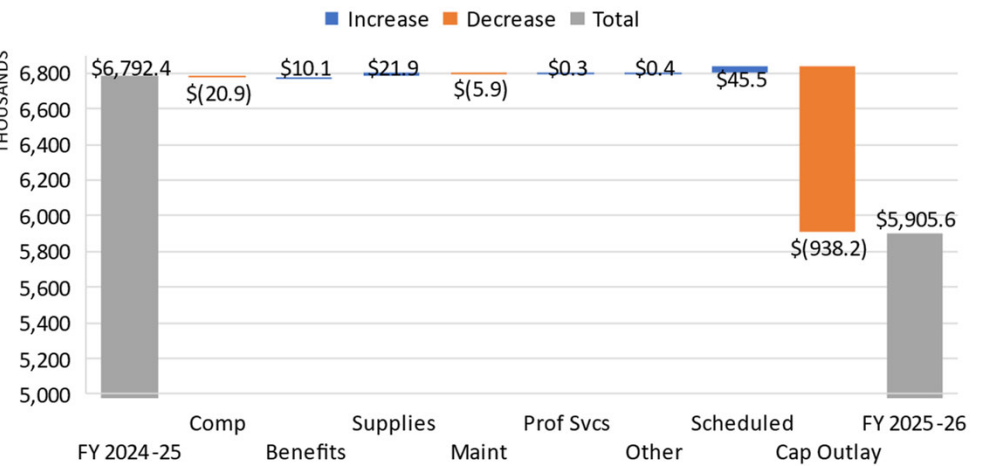
Solid Waste



FY 2026 Proposed Fee Changes

Department	Account Description	Account Number	Rate Details	Budget 2024-25	Budget 2025-26	\$ Change from Amended
Solid Waste						
	SLD WST-GEN CONS LNDFIL SURCHG	6630	Tipping Fee (WTRDF)	40.00	41.00	1.00
	SLD WST-MUN DISPOSAL FEE	6631	Tipping Fee (Special Waste)	76.70	78.61	1.91
	SW-GEN CONSUMER METERED	7523	Monthly residential garbage charge. (residential)	19.50	20.50	1.00
			Monthly commercial garbage charge for 2 cubic yard dumpster.	51.88	54.54	2.66
			Monthly commercial garbage charge for 3 cubic yard dumpster.	76.90	80.84	3.94
			Monthly commercial garbage charge for 4 cubic yard dumpster.	101.92	107.14	5.22
			Monthly commercial garbage charge for 6 cubic yard dumpster.	147.54	155.10	7.56
			Monthly commercial garbage charge for 8 cubic yard dumpster.	193.16	203.07	9.91
			Small Commercial	38.45	40.42	1.97

FY 2026 Operating Budget



EXPENDITURES BY CATEGORY	Actual	Actual	Budget	Budget	% Change
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	2,102,936	2,128,662	2,311,974	2,291,031	(0.9)
Benefits	1,051,964	1,071,601	1,226,933	1,237,002	0.8
Supplies	266,427	277,803	267,261	289,196	8.2
Maintenance	1,090,408	1,386,656	1,656,431	1,650,566	(0.4)
Professional Services/Training	8,161	10,230	14,393	14,696	2.1
Other Charges	25,564	18,558	6,381	6,741	5.6
Scheduled Charges	326,295	392,101	393,225	438,735	11.6
Capital Outlay/Reimbursements	(92,074)	137,570	915,786	(22,367)	(102.4)
TOTAL EXPENDITURES BY CATEGORY	4,779,682	5,423,181	6,792,384	5,905,600	(13.1)

Budget Highlights

- Compensation decreasing due to staffing changes.
- Benefits increasing due to TMRS rate, health premiums and dental.
- Supplies increasing due to diesel fuel.
- Scheduled Charges increasing due to IT, telecom and liability insurance.
- Capital Outlay decreasing due to a decrease in tax note payments.

2026 Proposed Street Maintenance Program

*Proposed Operating Budget
& Capital Program*



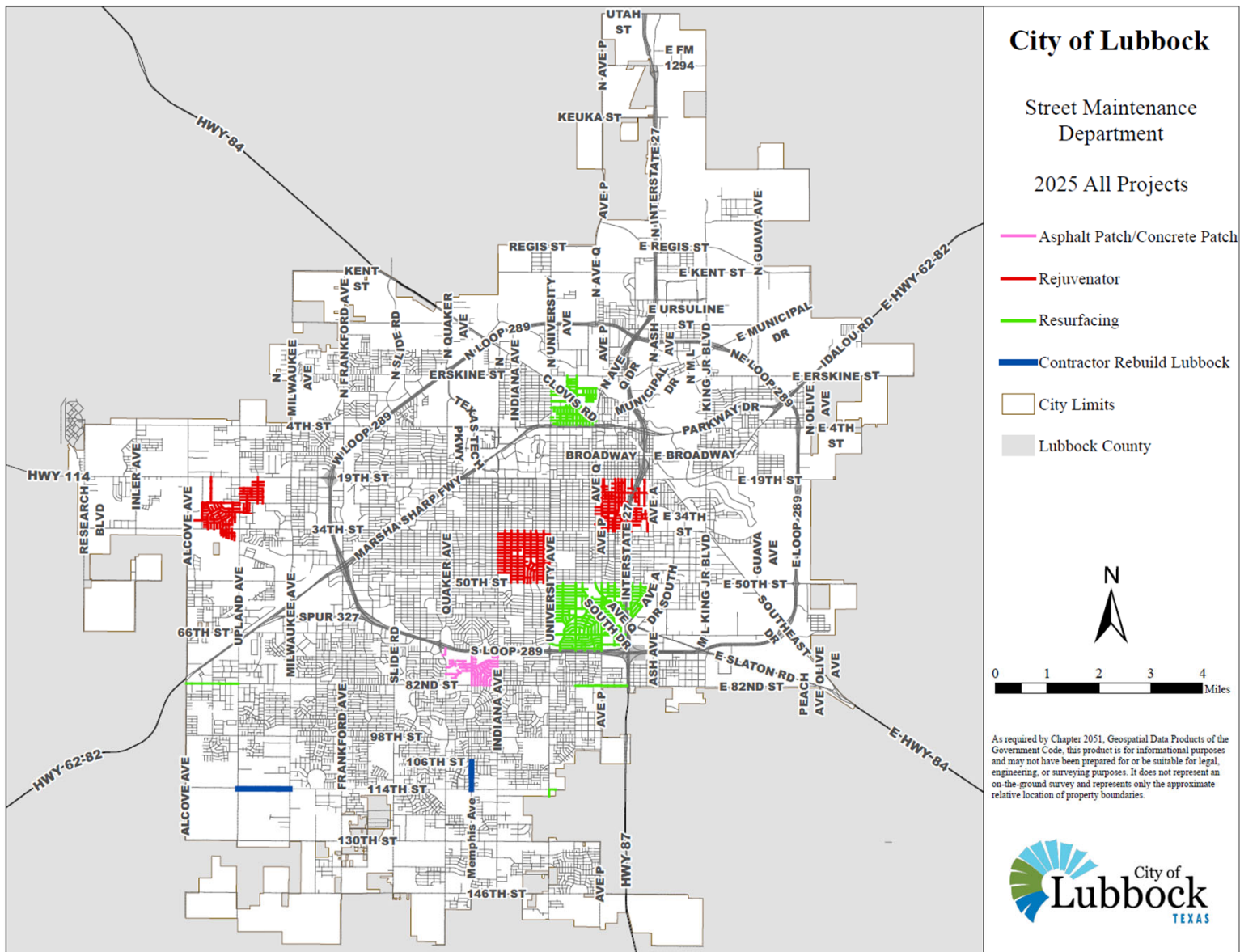
2025 Street Maintenance Program

- \$14,500,000 funds were approved with the FY24-25 Budget
 - \$14M Cash & \$500K gateway

Projects	Budget	Actual	Schedule
• Concrete Patching	\$1,500,000	\$977,555	Completed
• Asphalt Patching	\$1,500,000	\$984,585	Completed
• Rejuvenator	\$1,250,000	\$1,130,640	Completed
• Micro-Surfacing	\$9,351,690	\$9,134,280	Completed
• Mill/Relay	\$1,593,593		Approved 7/22

- Remaining funding from previous Street Maintenance CIP rolled over into 2025 Street Maintenance CIP

2025 Street Maintenance Program



2026 Proposed Street Maintenance Program

Rejuvenator **\$1.3M**

Scales, Davis JC, Harwell Heights	34 th Street-50 th Street-Avenue Q-Avenue P
Quaker Heights, Woodland Park	Slide Rd.-Quaker Avenue-South Loop 289-82 nd Street
Pheasant Run, Stonegate	Frankford Avenue-Iola Avenue-66 th Street-82 nd Street
Stonebrook, Stonebrook South	University Avenue-Indiana-98 th Street-108 th Street

Asphalt Patching **\$1.5M**

Robert Neill Heights & Greenlawn	Slide Rd. – Quaker Ave – 19 th Street – 34 th Street
----------------------------------	--

Concrete Patching **\$1.5M**

Bobalet Heights	Quaker Ave – Slide Rd. – 19 th Street – Marsha Sharp FW
Melonie Park South	Indiana Avenue-Memphis Avenue-73 rd Street-82 nd Street

Resurface **\$9.45M**

Mac Davis from Avenue Q to Ave K

Quaker Avenue from 4th Street to 19th Street

Frankford Avenue from 130th Street to 146th Street

34th Street from Alcove Avenue to Research Boulevard

Alcove from 50th Street to 66th Street

15th Street from Avenue Q to University Avenue

Paving Condition Rating Assessment **\$500,000**

City Wide

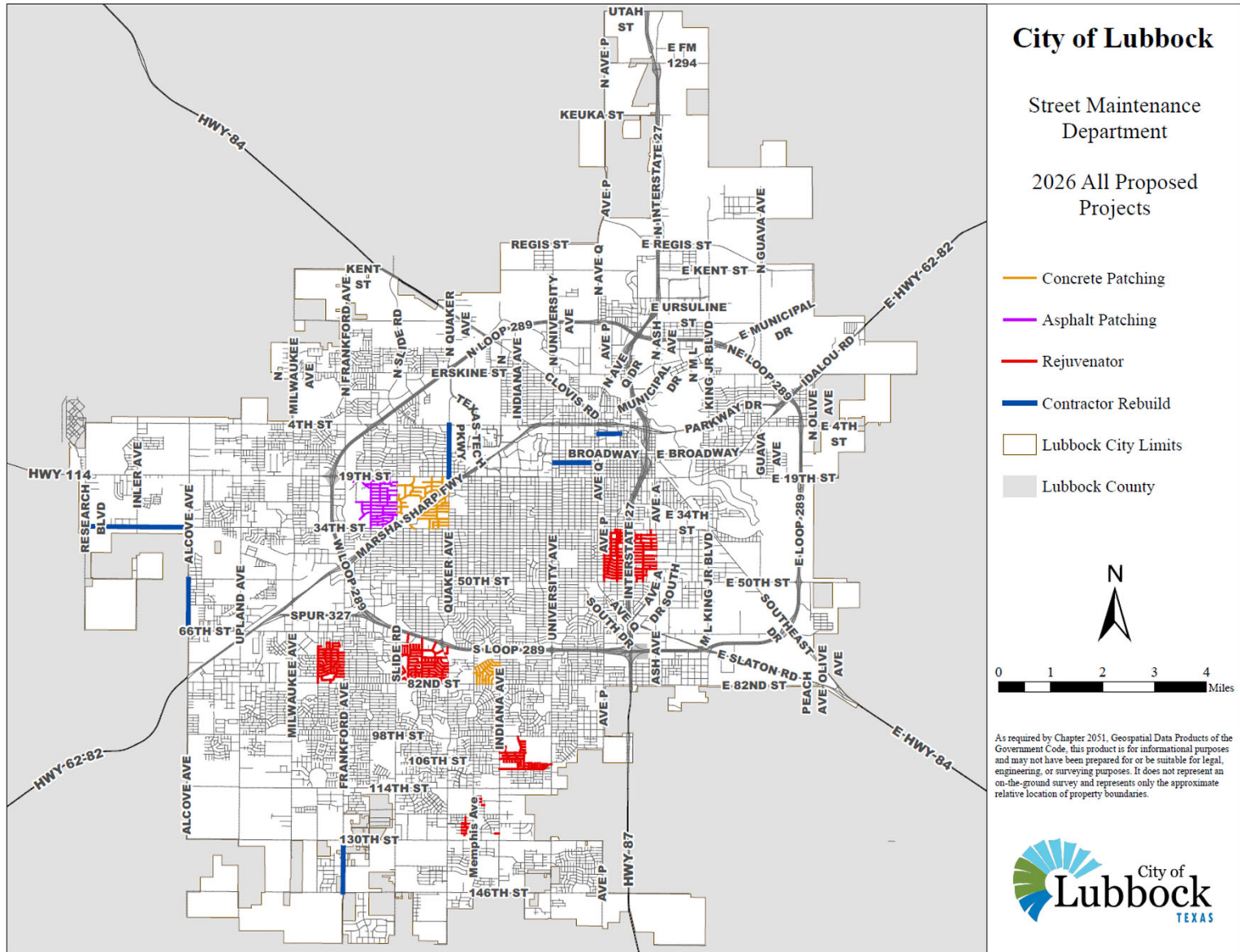
Bridge Rehabilitation **\$250,000**

Martin Luther King Boulevard

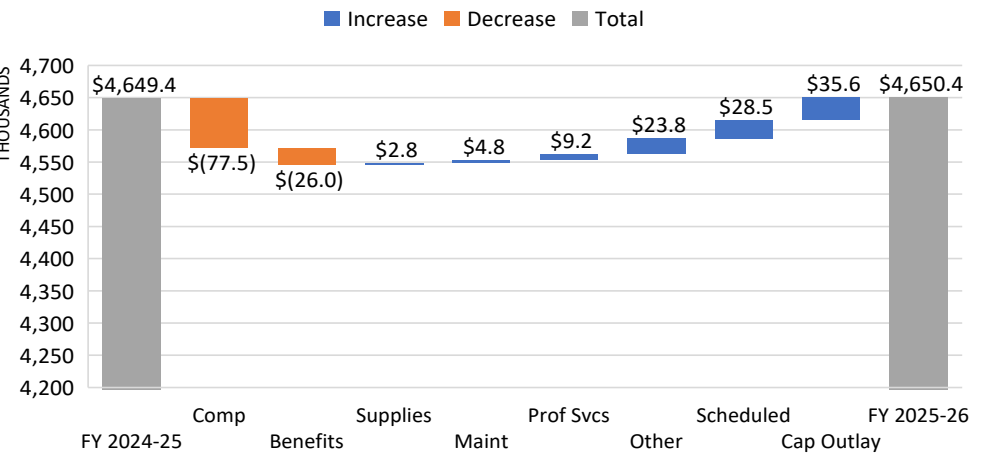
Proposed FY25-26 Budget \$14,500,000

- General Fund Cash \$14,000,000
- Gateway Fund 500,000

2026 Proposed Street Maintenance Program



FY 2026 Operating Budget



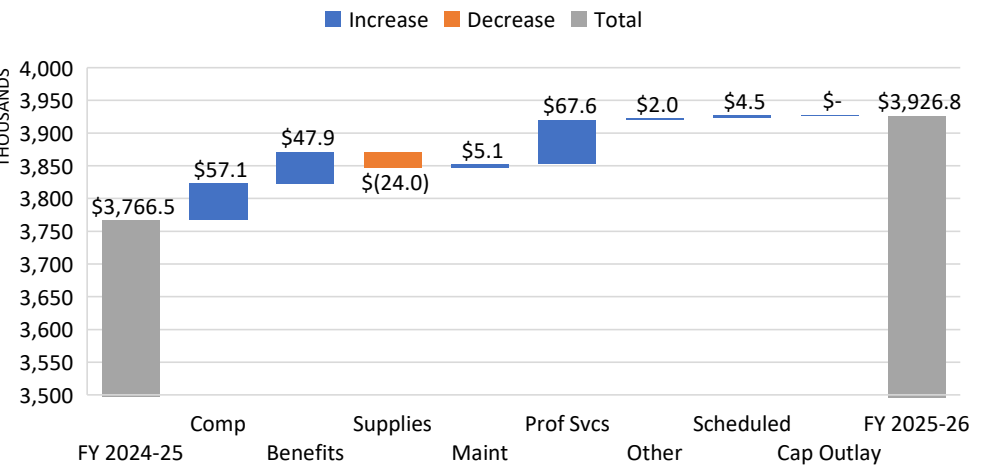
	Actual	Actual	Budget	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	1,413,166	1,679,752	1,832,785	1,755,262	(4.2)
Benefits	786,723	895,689	981,580	955,568	(2.7)
Supplies	86,978	96,942	92,433	95,214	3.0
Maintenance	826,005	916,160	1,156,986	1,161,745	0.4
Professional Services/Training	35,137	47,686	55,719	64,884	16.4
Other Charges	2,455	2,140	2,521	26,327	944.3
Scheduled Charges	405,539	501,709	402,582	431,066	7.1
Capital Outlay/Reimbursements	246,748	169,756	124,749	160,352	28.5
TOTAL EXPENDITURES BY CATEGORY	3,802,752	4,309,834	4,649,355	4,650,418	0.0

Budget Highlights

- Compensation decreasing due to reduction of one FTE.
- Benefits decreasing due to compensation. Offsetting the decrease are increases in TMRS rate, health premiums and dental.
- Maintenance increasing due to vehicle maintenance and fuel costs.
- Professional Services increasing due to higher requests for DIGTESS.
- Other Charges increasing due to the replacement of a latex printer.
- Scheduled Charges increasing due to IT, telecom and electric costs.
- Capital Outlay increasing due to an increase in tax note payments.

Animal Services

FY 2026 Operating Budget



	Actual	Actual	Budget	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	1,332,468	1,420,400	1,616,620	1,673,681	3.5
Benefits	654,085	826,416	957,933	1,005,868	5.0
Supplies	434,349	392,355	447,255	423,293	(5.4)
Maintenance	106,988	136,178	139,316	144,405	3.7
Professional Services/Training	221,133	160,407	292,700	360,300	23.1
Other Charges	957	(131)	4,863	6,902	41.9
Scheduled Charges	314,803	320,477	307,856	312,377	1.5
Capital Outlay/Reimbursements	17,745	1,656	-	-	-
TOTAL EXPENDITURES BY CATEGORY	3,082,528	3,257,758	3,766,543	3,926,826	4.3

Budget Highlights

- Compensation increasing due to the addition of two field officers.
- Benefits increasing due to compensation along with increases in TMRS rate, health premiums and dental.
- Supplies decreasing due to medical supplies and fuel costs.
- Maintenance increasing due to vehicle maintenance costs.
- Professional Services increasing for security guard services.
- Other Charges increasing due purchase of computer equipment.
- Scheduled Charges increasing due to IT, telecom and property insurance costs.

Animal Services

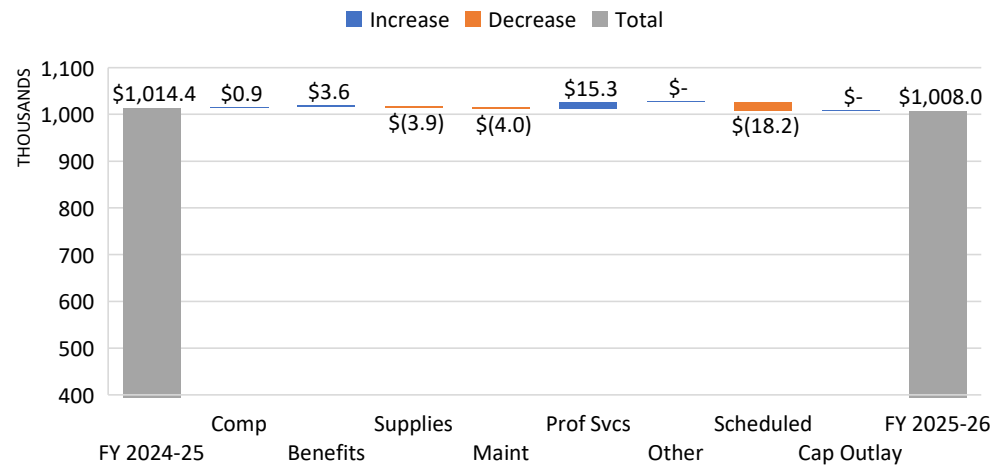


FY 2026 Proposed Fee Changes

Department	Account Description	Account Number	Rate Details	Budget 2024-25	Budget 2025-26	\$ Change from Amended
Animal Services						
	HLTH-ANIMAL SHELTER RECEIPTS	6502	Dangerous Animal License	175.00	200.00	25.00
	HLTH - QUARANTINE PROCESSING	6533	Rabies Specimen/Shipping Fee-City residents	225.00	250.00	25.00

Emergency Management

FY 2026 Operating Budget



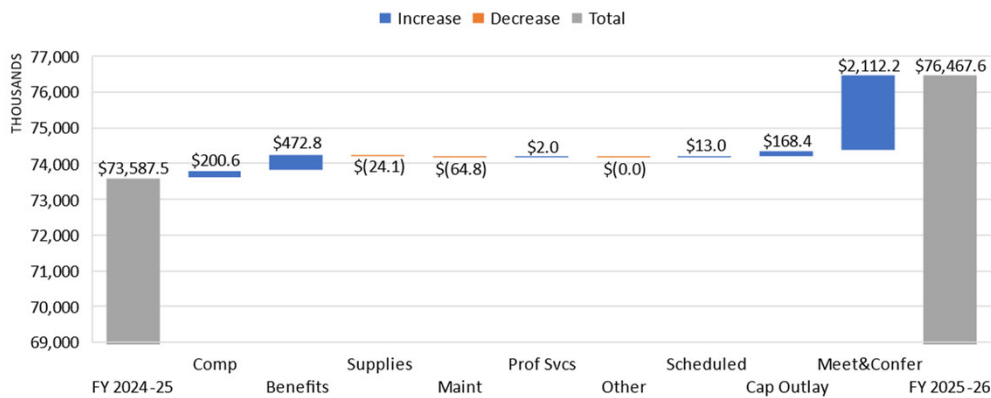
	Actual	Actual	Budget	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	303,493	345,581	363,169	364,050	0.2
Benefits	136,183	155,115	167,512	171,133	2.2
Supplies	15,641	14,939	18,092	14,168	(21.7)
Maintenance	31,452	31,428	25,033	20,992	(16.1)
Professional Services/Training	133,885	189,312	130,406	145,733	11.8
Other Charges	24,128	19,681	24,360	24,360	-
Scheduled Charges	242,634	258,541	285,819	267,592	(6.4)
Capital Outlay/Reimbursements	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	887,417	1,014,597	1,014,391	1,008,028	(0.6)

Budget Highlights

- Benefits increasing due to TMRS rate, health premiums and dental.
- Supplies decreasing due to removal of uniform allowance.
- Maintenance decreasing due lower radio shop charges.
- Professional Services increasing due to escalation in contracts.
- Scheduled Charges decreasing due to electric costs.

Lubbock Fire Rescue

FY 2026 Operating Budget



Budget Highlights

- Compensation increasing due to step increase for civil service.
- Benefits increasing due to compensation along with increases in health premiums, dental and TMRS for non-civil service.
- Supplies decreasing due to small tool purchases and fuel costs.
- Maintenance decreasing due to lower radio shop charges.
- Professional Services increasing due to ladder testing costs.
- Scheduled Charges increasing due to property and liability insurance costs.
- Capital Outlay increasing due to an increase in tax note payments.

EXPENDITURES BY CATEGORY	Actual FY 2022-23	Actual FY 2023-24	Budget FY 2024-25	Budget FY 2025-26	% Change Actual
Compensation	42,864,974	44,886,825	47,282,212	47,482,785	0.4
Benefits	15,854,648	17,514,312	17,951,051	18,423,820	2.6
Supplies	1,591,848	1,656,781	1,544,594	1,520,518	(1.6)
Maintenance	1,124,693	1,295,275	1,084,527	1,019,728	(6.0)
Professional Services/Training	413,165	476,713	520,910	522,888	0.4
Other Charges	388,814	310,770	259,615	259,569	(0.0)
Scheduled Charges	2,088,762	2,531,368	2,745,655	2,758,687	0.5
Capital Outlay/Reimbursements	2,004,758	2,933,636	2,198,952	2,367,392	7.7
Compensation Adjustment	-	-	-	2,112,167	-
TOTAL EXPENDITURES BY CATEGORY	66,331,662	71,605,679	73,587,516	76,467,554	3.9

Lubbock Fire Rescue



FY 2026 Proposed Fee Changes

Department	Account Description	Account Number	Rate Details	Budget 2024-25	Budget 2025-26	\$ Change from Amended
Fire						
	LIC-UNDERGROUND STORAGE TANK PN	6220	Permits for the inspection of flammable liquid tank installation	150	300	150
	LIC-FIRE WORKS PERMITS	6236	Fire Works Permit	500	1500	1000
	TENT PERMIT FEE	6255	Fee collected for tent permit	15	30	15
	FEE-FIRE INSPECTIONS	6436	Game Room permit inspection and reinspection fee-Fee is to recover some of the inspectors time and reduce re-inspections for this annual Reinspection fee after failed fire inspection - Fees collected for fire alarm, automatic extinguishing system permit, hydrant flow testing, hospital and nursing home inspection	100	150	50
			Final Inspection - Fees collected for fire alarm, automatic extinguishing system permit, hydrant flow testing, hospital and nursing home inspection services.	.01 per square foot of area covered by system. Minimum charge of 100.	.02 per square foot of area covered by system. Minimum charge of 100.	0.01
				.005 per square foot of area covered by system. Minimum charge of 100.	.01 per square foot of area covered by system. Minimum charge of 100.	0.005
			Fee collected for reinspection after failed inspections	0.015 per square foot of area covered by system; min of 100	0.02 per square foot of area covered by system; min of 100	0.005
			Fee collected for resubmittal of plans post rejection	0.015 per square foot of area covered by system; min of 100	0.02 per square foot of area covered by system; min of 100	0.005

Lubbock Fire Rescue



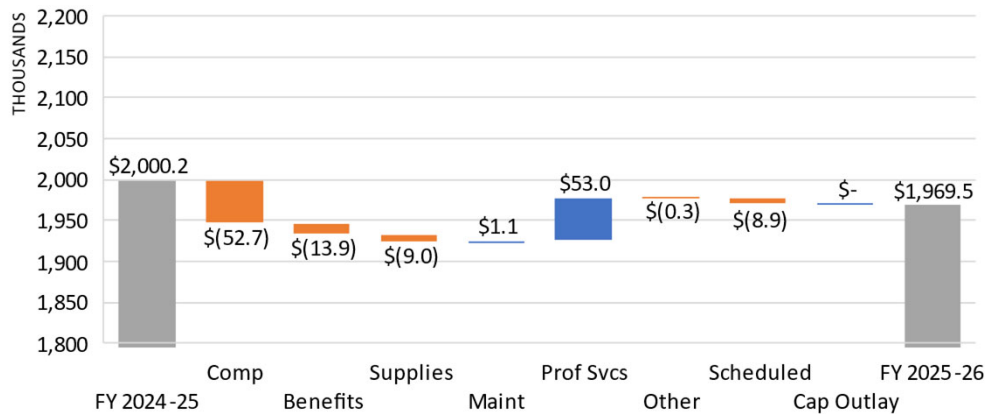
FY 2026 Proposed Fee Changes

Department	Account Description	Account Number	Rate Details	Budget 2024-25	Budget 2025-26	\$ Change from Amended
Fire						
	FEE-FIRE INSPECTIONS	6436	Fee for fire prevent device/systems in nursing homes *(over 16 residents)	4 per bed; 275 min charge	8 per bed; 275 min charge	4
			Mobile Food Vendor fee -Fee collected for annual fire inspection required to obtain permit for	30	50	20
			Fee for hydrant flow testing	120	200	80
			Operational permit - Places of Assembly Occupant load (sect 105, IFC) Fee to cover additional time spent with owners who open a new place of assembly requiring an	.005 per square foot of area measured. Minimum charge of 100.	100	100
			Reinspection fee: Operational permit - Places of Assembly Occupant load (sect 105, IFC) Reinspect fee for owners that lost their required occupant load sign, changed	.01 per square foot of area measured. Minimum charge of 100.	1000	1000
			Open burn permit fee	500	2000	1500
			Misc. Inspectioin/Review Fee (Dry Standpipe, Solar, etc)	0	100	100
			Misc. Reinspection/Review Fee (Dry Standpipe, Solar, etc)	0	150	150
			Annual fire works permit	750	0	-750
			Dry standpipe fee (IFC 905) - construction permit. Review & inspection fee that is separate from any form of a suppression system fee - but required by code to meet the	100 per standpipe	Move specific fee to consolidated account	0

Municipal Court

FY 2026 Operating Budget

■ Increase ■ Decrease ■ Total



	Actual	Actual	Budget	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	830,558	840,895	1,012,815	960,078	(5.2)
Benefits	458,591	498,676	528,097	514,206	(2.6)
Supplies	44,699	40,509	42,082	33,116	(21.3)
Maintenance	12,386	12,360	11,957	13,022	8.9
Professional Services/Training	168,051	176,578	202,972	255,972	26.1
Other Charges	171,168	394	1,000	750	(25.0)
Scheduled Charges	198,154	200,243	201,299	192,359	(4.4)
Capital Outlay/Reimbursements	2,190	2,441	-	-	-
TOTAL EXPENDITURES BY CATEGORY	1,885,798	1,772,096	2,000,222	1,969,503	(1.5)

Budget Highlights

- Compensation decreasing due to reduction of one FTE.
- Benefits decreasing due to compensation. Offsetting the decrease are increases in TMRS rate, health premiums and dental.
- Supplies decreasing due to office supplies and fuel costs.
- Maintenance increasing due to vehicle maintenance.
- Professional Services increasing due to addition of a temporary position.
- Scheduled Charges decreasing due to liability insurance, telecom and postage costs.

Lubbock Police

FY 2026 Operating Budget

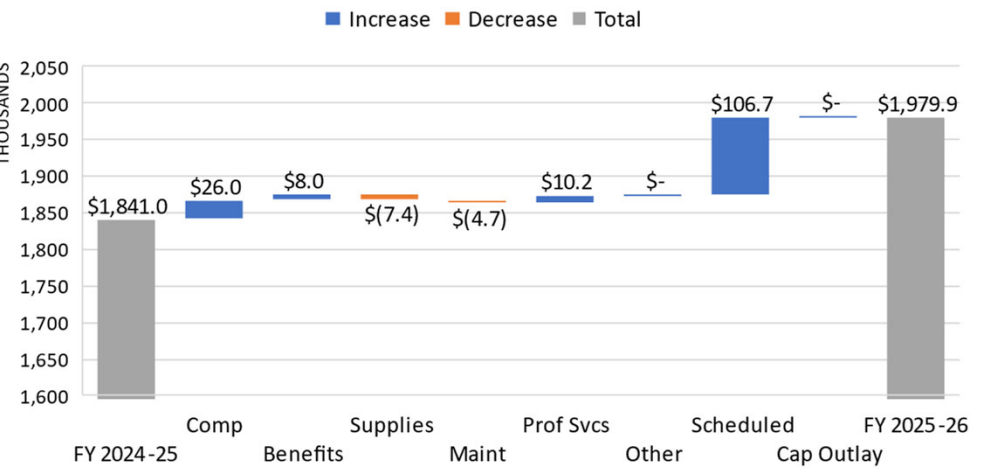


	Actual	Actual	Budget	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Actual
Compensation	49,329,436	52,380,421	55,651,267	56,399,561	1.3
Benefits	19,751,829	21,628,180	23,828,625	23,921,626	0.4
Supplies	3,115,242	2,900,199	3,306,276	3,731,833	12.9
Maintenance	3,214,964	3,568,581	4,044,611	3,605,786	(10.8)
Professional Services/Training	1,004,008	1,131,598	1,058,404	989,752	(6.5)
Other Charges	680,299	1,486,595	1,348,978	729,778	(45.9)
Scheduled Charges	5,559,655	6,375,457	6,369,655	7,319,366	14.9
Capital Outlay/Reimbursements	470,294	235,522	-	-	-
Compensation Adjustment	-	-	-	2,281,804	-
TOTAL EXPENDITURES BY CATEGORY	83,125,728	89,706,554	95,607,816	98,979,506	3.5

Budget Highlights

- Compensation increasing due to step increase for civil service.
- Benefits increasing due to compensation along with increases in TMRS rate, health premiums and dental.
- Supplies increasing due to costs for ammunition and uniforms.
- Maintenance decreasing due to lower radio shop charges and vehicle maintenance.
- Professional Services decreasing due to patrol division's building costs decreasing.
- Other Charges decreasing due to moving annual wrecked vehicle costs to a capital project.
- Scheduled Charges increasing due IT replacement of rugged tablets, liability insurance and electric costs.

FY 2026 Operating Budget



EXPENDITURES BY CATEGORY	Actual		Actual		Budget	Budget	% Change
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26			
Compensation	696,599	732,543	756,579	782,625			3.4
Benefits	312,797	373,917	374,951	382,905			2.1
Supplies	103,236	63,789	18,418	11,067			(39.9)
Maintenance	32,545	26,951	24,282	19,580			(19.4)
Professional Services/Training	130,355	133,276	116,070	126,292			8.8
Other Charges	106,292	73,500	5,000	5,000			-
Scheduled Charges	362,064	435,312	545,723	652,425			19.6
Capital Outlay/Reimbursements	-	-	-	-			-
TOTAL EXPENDITURES BY CATEGORY	1,743,887	1,839,288	1,841,023	1,979,894			7.5

Budget Highlights

- Compensation increasing due to shift of staffing costs no longer being charged to grants.
- Benefits increasing due to compensation along with increases in TMRS rate, health premiums and dental.
- Supplies decreasing due to printing and fuel costs.
- Maintenance decreasing due to a shift in allocation for communication equipment.
- Professional Services increasing due to additional fees for contracted professional services (Medical Director, Laboratory Director, and Pharmacist).
- Scheduled Charges increasing due to IT, property insurance and electric costs.

ARPA Project Tracking

ARPA Funding Categories	Current Appropriation	Lubbock County Appropriation	Total Adjusted Appropriation	Encumbered/ Committed	Total Spend Thru 2nd Qtr 2025	Remaining Funding	Expenditure Category
Housing	2,636,312	-	2,636,312	578,945	2,057,367	-	EC 3.10
Cyber	2,122,004	-	2,122,004	-	2,122,004	-	EC 5.21
Diversion	3,500,000	-	3,500,000	-	3,500,000	-	EC 2.21
Small Business	540,000	-	540,000	-	540,000	-	EC 2.29
Arts	791,770	-	791,770	-	791,770	-	EC 2.36
Non-Profits	88,615	-	88,615	-	88,615	-	EC 2.10
Job Training	3,185,496	-	3,185,496	539,955	2,645,541	-	EC 2.10
Broadband	-	-	-	-	-	-	EC 5.16/5.17
Homelessness	3,200,000	-	3,200,000	485,854	2,714,146	-	EC 2.15
Employee Assistance	387,493	-	387,493	154,255	233,238	-	EC 2.10
Public Safety	9,873,564	-	9,873,564	-	9,873,564	-	EC 6.10
Parks	13,071,928	-	13,071,928	370,799	12,701,128	-	EC 2.22
Public Health	8,111,342	(3,500,000)	4,611,342	-	4,611,342	-	EC 1.40
Public Health Vax Promo	16,950	-	16,950	-	16,950	-	EC 1.01
Utility Projects	17,390,006	-	17,390,006	3,638,530	13,751,476	-	EC 5.50-5.15
Total ARPA Funding	64,915,479	(3,500,000)	61,415,479	5,768,337	55,647,143	-	

Administrative Services



General Fund Capital Improvement Program

		Funding to Date	Budget FY 2026	FUNDING SOURCE			
				New Cash	Prior Year Cash	Other	GO Bonds
Admin Services							
8634	City Council Initiatives	125,000	-				
8665	Document Management System	665,000	-				
8669	Job Training - ARPA	3,185,496	-				
8675	Employee Education Assistance Program - ARPA	387,493	-				
92706	Neighborhood Plan Development and Implementation	500,000	-				
92757	Housing Project - ARPA	2,636,312	-				
92762	Homelessness - ARPA	3,200,000	-				
92872	Equipment Replacement Fund	75,000	250,000	50,577	199,423		
2024048	Facilities Equipment Condition Assessment	-	-				
2025018	Citizens Tower Water Treatment System	-	-				
2025019	Citizens Tower South Side Blackout Shades	-	-				
2025028	Facility Maintenance Fund	-	200,000	200,000			
2025029	Facility Roof Replacements	-	200,000	200,000			
Total Admin Services		10,774,301	650,000	450,577	199,423	-	-

Culture and Recreation



General Fund Capital Improvement Program

		Funding to Date	Budget FY 2026	FUNDING SOURCE			
				New Cash	Prior Year Cash	Other	GO Bonds
Culture and Recreation							
92567	Dock and Bridge Replacement	721,320	-				
92830	LAH Maintenance Building and Storage Yard	150,000	-				
92831	LAH Dump Station	38,000	-				
92832	Amenity Replacement Program	288,310	300,000	300,000			
92854	Park Development	5,120,058	-				
92856	Municipal Museum Improvements	126,537	-				
92860	Tom Martin Sports Complex Expansion	8,000,000	-				
92892	Trees for New Transfer Station	40,425	-				
92893	Lake 6 Fountain Inlet	125,000	-				
92905	McAlister Park Playground	1,030,760	-				
2021147	East Elementary SPARK	-	-				
2024010	Dunbar Historical Bike Trail Kiosk and Signage	-	-				
2024032	Stubbs Party House Renovation	-	-				
2024033	Campfire Girls Abatement & Demolition	-	-				
2024041	Security Gate and Self-check Replacement	-	-				
Total Culture and Recreation		15,640,410	300,000	300,000	-	-	-

Public Safety



General Fund Capital Improvement Program

		Funding to Date	Budget FY 2026	FUNDING SOURCE			
				New Cash	Prior Year Cash	Other	GO Bonds
Public Safety and Health Services							
92705	Outdoor Warning Siren System	1,187,322	50,000	50,000			
92711	Fire Station 20	10,645,000	-				
92833	Purchase, Installation & Training of Specialized Camera System	4,385,127	2,304,753	2,304,753			
92867	Electronic Ticket Writers	47,092	48,000	48,000			
92869	Personal Protective Equipment	400,000	150,000	150,000			
2025006	ARFF Foam Transition	-	500,000	484,671	15,329		
2025032	Police Wrecked Vehicle Replacement Funds	-	500,000	500,000			
Total Public Safety and Health Services		16,664,541	3,552,753	3,537,424	15,329	-	-

Public Works - Streets



General Fund Capital Improvement Program

		Funding to Date	Budget FY 2026	FUNDING SOURCE			
				New Cash	Prior Year Cash	Other	GO Bonds
Streets							
8647	Outer Route (Loop 88) ROW Utility Adjustments	609,700	-				
8685	Impact Fee Report Update	200,000	-				
8702	Master Thoroughfare Plan Update	50,000	-				
92570	American Disability Act Ramp and Sidewalk Project	1,625,000	-				
92649	Upland Avenue: 82nd Street to 98th Street	7,450,000	12,500,000			12,500,000	
92812	Upland Avenue: 4th Street to 19th Street - 22B	12,500,000	-				
92813	34th Street: Upland Avenue to Milwaukee Avenue - 22B	16,500,000	-				
92815	Upland Avenue: 34th Street to 50th Street - 22B	17,500,000	-				
92816	Upland Avenue: 19th Street to 34th Street - 22B	3,200,000	9,000,000			2,200,000	6,800,000
92817	Dunbar/Manhattan Heights Residential Rebuild - 22B	6,500,000	-				
92818	66th Street: Alcove Avenue to Upland Avenue - 22B	4,200,000	8,800,000				8,800,000
92819	Milwaukee Avenue: North City Limits to 4th Street - 22B	17,000,000	-				
92820	114th Street: Frankford Avenue to Slide Road - 22B	16,000,000	-				
92821	146th Street: Quaker Avenue to Indiana Avenue - 22B	12,000,000	-				
92822	114th Street: Indiana Avenue to University Avenue - 22B	2,500,000	-				
92823	Residential Unpaved Roadways: East of I-27 - 22B	4,000,000	1,000,000				1,000,000

Public Works - Streets



General Fund Capital Improvement Program

			Budget FY 2026	FUNDING SOURCE			
		Funding to Date		New Cash	Prior Year Cash	Other	GO Bonds
Streets							
92824	Upland Avenue: 50th Street to 66th Street - 22B	3,200,000	-				
92825	82nd Street and MLK Boulevard - 22B	5,700,000	-				
92828	Quaker Avenue: 146th Street to Woodrow Road	1,274,850	-				
92870	Street Maintenance 2025	15,115,273	14,000,000	14,000,000			
92896	Broadway Avenue: Avenue Q to Avenue E -24B	2,800,000	13,200,000				13,200,000
92897	University Avenue: 50th Street to Loop 289 - 24B	7,100,000	-				
92898	Avenue P: 130th Street to 146th Street - 24B	2,400,000	8,800,000				8,800,000
92899	Upland Avenue: 98th Street to 114th Street - 24B	450,000	950,000				950,000
92900	146th Street: University Avenue to Avenue P - 24B	3,600,000	-				
92901	146th Street: Slide Road to Quaker Avenue - 24B	3,050,000	1,050,000				1,050,000
92902	34th Street: Upland Avenue to Alcove Avenue - 24B	-	1,700,000				1,700,000
92903	66th Street: I-27 to Ash Avenue	128,418	-				
2021145	Unimproved Roadway Improvements	-	-				
2022252	Street Department Storage Facilities	-	-				
2023062	Indiana Avenue: 135th Street to 146th Street	-	-				
2023063	Downtown Arts District Street Rehabilitation	-	-				

Public Works - Streets



General Fund Capital Improvement Program

	Funding to Date	Budget FY 2026	FUNDING SOURCE			
			New Cash	Prior Year Cash	Other	GO Bonds
Streets						
2023100 Street Maintenance Facilities Renovations	-	-				
2024031 Screening Fence for Satellite Facilities	-	-				
2024049 Alcove Avenue: 34th Street to 50th Street	-	-				
2024050 Alcove Avenue: 50th Street to 66th Street	-	-				
2024051 98th Street: Frankford Avenue to Milwaukee Avenue	-	-				
2024058 146th Street: Indiana Avenue to University Avenue	-	-				
2024064 2022/2024 Street Bond Contingency Fund	-	2,000,000			2,000,000	
Total Streets	166,653,241	73,000,000	14,000,000	-	16,700,000	42,300,000

Public Works - Traffic

General Fund Capital Improvement Program

		Funding to Date	Budget FY 2026	FUNDING SOURCE			
				New Cash	Prior Year Cash	Other	GO Bonds
Traffic							
8698	19th/US62 Signals	422,350	-				
8699	SL88 Signals	312,750	-				
8700	SL88/FM1585 (130th Street) @ US87	87,050	-				
92569	Backup Power at Signalized Intersections	600,000	50,000	50,000			
92741	Fiber Optic Expansion Continuation	357,871	100,000	100,000			
92742	Traffic Signal FY 2021-22 through FY 2025-26	1,363,985	450,000	450,000			
92795	Next Generation Traffic Signal Detection	100,000	-				
92871	Signal Cabinet ID Badge Access Systems	200,000	-				
92904	Traffic Vehicular and Pedestrian Detection Improvements	1,321,250	-				
2017063	Traffic Operations Facility Renovations	-	300,000	300,000			
2023081	Traffic Operations Covered Parking	-	-				
2023082	Neighborhood Traffic Management Program	-	85,000	85,000			
2024014	Accessible Pedestrian Signals	-	75,000	75,000			
Total Traffic		4,765,256	1,060,000	1,060,000	-	-	-

Public Works - Solid Waste



General Fund Capital Improvement Program

	Funding to Date	Budget FY 2026	FUNDING SOURCE			
			New Cash	Prior Year Cash	Other	GO Bonds
Solid Waste						
92698 Transfer Station CIP	32,700,000	-				
92796 Shop Renovation	30,000	-				
2015063 Closure of Cell VI at 69 Landfill	-	-				
2024023 Transfer Station Site Improvements	-	-				
2024025 Landfill Gas Collection System	-	-				
Total Solid Waste	32,730,000	-	-	-	-	-
TOTAL GENERAL FUND	247,227,749	78,412,753	19,198,001	214,752	16,700,000	42,300,000

FY 2025-26 OPERATING & CAPITAL BUDGET

- CITY COUNCIL BUDGET WORK SESSION
- *August * – August *, 2025*

