

**CITY OF MONAHANS
TEXAS**



ANNUAL BUDGET

FISCAL YEAR

October 1, 2016 -- September 30, 2017

MAYOR

David B. Cutbirth

CITY COUNCIL

Ted Ward Mayor Pro-Tem -- District 4

Rudy Hernandez -- District 1

Jeppie Wilson -- District 2

Ken Benad -- District 3

Richard Hawkins -- District 5

City Manager

David W. Mills

City Secretary

Lorena Marquez

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HOW TO USE THIS BUDGET DOCUMENT

This budget document is intended to provide the public, investors, and analysts interested in our City Government with readable and complete fiscal information that can be compared with other municipalities.

For information purposes, an annual budget should be adopted by every governmental unit. Budgetary accounts report estimated amounts. These estimated amounts should be integrated into revenue and expenditure ledgers for comparison purposes and used as a management tool.

The National Council on Governmental Accounting is the authority that establishes the Governmental Accounting and Financial Reporting Principles with which the City of Monahans Financial Reporting documents and budget documents comply.

This budget is based on the fund accounting concept. The governmental funds (those providing for governmental type services where output is, for the most part, intangible) use a modified accrual basis for accounting. The modified accrual basis recognizes revenues in the accounting period in which the fund liability is incurred, except for unmatured interest in general long-term debt, which is recognized when due. The proprietary funds (those providing services to the general public which are similar to services provided by businesses) use an accrual basis for accounting. The full accrual basis of accounting recognizes revenues when earned and expenses when incurred. Formal budget integration is employed as a management control device during the year for General Fund and System Fund. Grant agreements and bond resolutions for the most part govern any capital improvement projects. They are programmatic in nature as opposed to having annual appropriations.

The City uses a number of funds for the purpose of accounting for specific activities or for attaining certain objectives. Our annual operating budget is a plan of current expenditures and the proposed means of financing them and is the focal point of the budget documents. The General Fund and System Fund are our two major operating funds. The General Fund accounts for our police, fire protection, administration, general services, main street and parks. The System Fund accounts for all water and waste water treatment, distribution, and utility accounting services. Additional financial information is available upon request in the following documents at City Hall.

Official City Charter
City of Monahans Annual Comprehensive Financial Report
Monthly Revenue and Expenditure Reports