

# GENERAL FUND

*The General Fund is the general operating fund of the City. It is used to account for all financial resources except those accounted for in other specific funds. It includes all general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund. General operating expenditures, fixed charges and capital improvement costs not paid through other funds are paid from this fund.*



**CITY MANAGER**

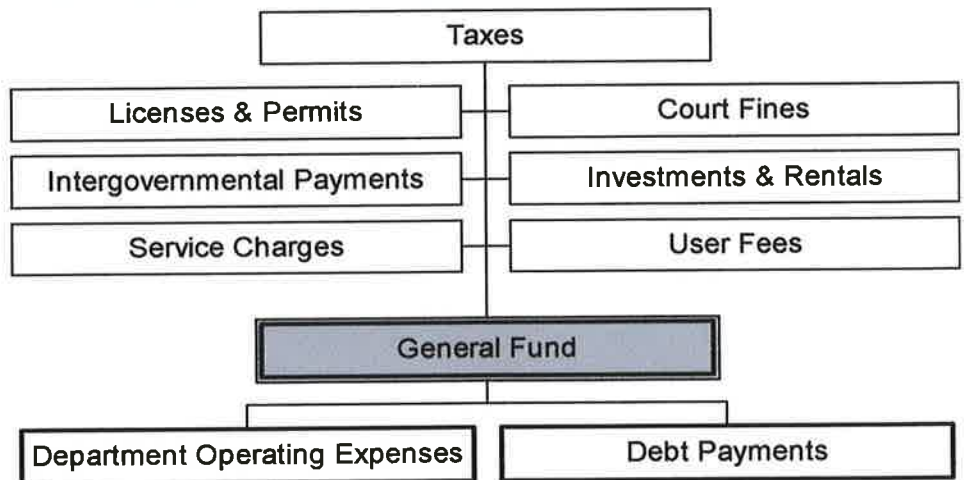
601 South First Street

Phone: 806-872-4321

Fax: 808-872-4338

**SERVICES PROVIDED**

The General Fund provides tax and fee supported basic city services including enforcement and safety services, community services, and general administrative services for all city programs and activities.



**Funded Activities**

- J Administration, including city manager, personnel, finance, & housing
- J General Government, including City Council & Municipal Court
- J Public Safety, including Police & Fire Departments
- J Vehicle Services for all departments
- J Street maintenance and traffic services
- J City parks including recreational facilities & community buildings



**GENERAL FUND**  
**FUND SUMMARY AND PROJECTION OF FINANCIAL CONDITION**  
**AT END OF FISCAL YEAR 2012-2013**

|  | Budgeted<br>FY2010-11 | Actual<br>FY2010-11 | Budgeted<br>FY 2011-12 | Estimated<br>FY 2011-12 | Proposed<br>FY 2012-13 |
|--|-----------------------|---------------------|------------------------|-------------------------|------------------------|
| Beginning Balance (10/1)<br>Current Assets - Liabilities | 6,662                 | (205,713)           | 40,197                 | (205,713)               | 66,662                 |
| <i>Revenues:</i>   |                       |                     |                        |                         |                        |
| Taxes  | 2,332,209             | 2,407,453           | 2,429,580              | 2,533,900               | 2,539,955              |
| Franchises & St. Rental                                  | 686,243               | 605,940             | 623,918                | 596,168                 | 624,353                |
| Licenses & Permits                                       | 49,500                | 40,698              | 41,500                 | 24,000                  | 38,800                 |
| Fines, Forfit & Penalties                                | 76,000                | 90,694              | 76,000                 | 87,000                  | 80,000                 |
| Other Govt. Agencies                                     | 215,269               | 214,938             | 162,395                | 161,400                 | 165,017                |
| Money & Property   | 24,099                | 17,685              | 18,800                 | 20,800                  | 18,800                 |
| Charges for Current Svcs.                                | 12,425                | 17,391              | 12,425                 | 19,652                  | 15,350                 |
| Miscellaneous Revenues                                   | 130,613               | 131,852             | 128,872                | 191,928                 | 139,842                |
| <b>Total Revenues</b>                                    | <b>3,526,358</b>      | <b>3,526,651</b>    | <b>3,493,490</b>       | <b>3,634,848</b>        | <b>3,622,117</b>       |
| <i>Transfers In:</i>                                     |                       |                     |                        |                         |                        |
| 2012 Tax Notes \$80,000/6 yr pay out                     | 0                     | 0                   | 0                      | 0                       | 80,000                 |
| TML Insurance/Hail Roof Payment                          |                       |                     |                        | 0                       |                        |
| <b>Total Rev. &amp; Transfers</b>                        | <b>3,526,358</b>      | <b>3,526,651</b>    | <b>3,493,490</b>       | <b>3,634,848</b>        | <b>3,702,117</b>       |
| <b>Total Funds Available</b>                             | <b>3,533,020</b>      | <b>3,320,938</b>    | <b>3,533,687</b>       | <b>3,429,135</b>        | <b>3,768,779</b>       |
| <i>Expenditures:</i>                                     |                       |                     |                        |                         |                        |
| 501 Administration                                       | 186,826               | 171,570             | 156,364                | 214,223                 | 161,158                |
| 502 General Govt.  | 221,915               | 223,408             | 213,318                | 193,907                 | 228,931                |
| 504 Vehicle Services                                     | 39,784                | 6,373               | 14,479                 | 45,574                  | 14,502                 |
| 505 Fire Department                                      | 616,497               | 546,483             | 602,868                | 573,400                 | 644,325                |
| 506 Police Department                                    | 1,444,340             | 1,463,800           | 1,403,203              | 1,375,747               | 1,448,268              |
| 507 Street Department                                    | 418,737               | 338,395             | 378,191                | 422,248                 | 541,651                |
| 509 Parks Department                                     | 479,872               | 582,586             | 402,520                | 486,440                 | 502,527                |
| <b>Total Expenditures</b>                                | <b>3,407,971</b>      | <b>3,332,615</b>    | <b>3,170,943</b>       | <b>3,311,539</b>        | <b>3,541,362</b>       |
| <i>Transfers Out:/ GOLF COURSE</i>                       | 0                     | 34,000              |                        | 50,934                  | 0                      |
| Debt service including warrants/other                    |                       | 160,036             |                        | 0                       | 0                      |
| <b>Total Exp &amp; Transf Out</b>                        | <b>3,407,971</b>      | <b>3,526,651</b>    | <b>3,170,943</b>       | <b>3,362,473</b>        | <b>3,541,362</b>       |
| Excess (deficiency) of<br>Revenues over Expenditures     | <b>118,387</b>        | <b>(11,677)</b>     | 322,547                | <b>323,309</b>          | 80,755                 |
| <b>Ending Balance (9/30)</b>                             | <b>125,049</b>        | <b>(205,713)</b>    | <b>362,744</b>         | <b>66,662</b>           | <b>227,417</b>         |

**GENERAL FUND**  
**EXPENDITURE SUMMARY    FISCAL YEAR 2012-2013**

**EXPENDITURES BY DEPARTMENT:**

| Department                | Budgeted<br>FY2010-11 | Actual<br>FY2010-11 | Budgeted<br>FY 2011-12 | Estimated<br>FY 2011-12 | Proposed<br>FY 2012-13 |
|---------------------------|-----------------------|---------------------|------------------------|-------------------------|------------------------|
| 501 Administration        | 186,826               | 171,570             | 156,364                | 214,223                 | 161,158                |
| 502 General Government    | 221,915               | 223,408             | 213,318                | 193,907                 | 228,931                |
| 504 Vehicle Services      | 39,784                | 6,373               | 14,479                 | 45,574                  | 14,502                 |
| 505 Fire Department       | 616,497               | 546,483             | 602,868                | 573,400                 | 644,325                |
| 506 Police Department     | 1,444,340             | 1,463,800           | 1,403,203              | 1,375,747               | 1,448,268              |
| 507 Street Department     | 418,737               | 338,395             | 378,191                | 422,248                 | 541,651                |
| 509 Parks Department      | 479,872               | 582,586             | 402,520                | 486,440                 | 502,527                |
| <b>Total Expenditures</b> | <b>3,407,971</b>      | <b>3,332,615</b>    | <b>3,170,943</b>       | <b>3,311,539</b>        | <b>3,541,362</b>       |

**EXPENDITURES BY CATEGORY:**

|                          |                  |                  |                  |                  |                  |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| 100 Personal Services    | 2,410,264        | 2,259,283        | 2,229,408        | 2,213,444        | 2,587,897        |
| 200 Supplies & Materials | 181,655          | 181,935          | 172,455          | 192,157          | 201,190          |
| 400 Maint Bldgs/Grnds    | 142,270          | 139,217          | 146,950          | 198,991          | 279,111          |
| 500 Maint of Eqpt        | 150,025          | 152,895          | 104,425          | 114,500          | 144,500          |
| 600 Misc Services        | 606,646          | 513,529          | 569,389          | 618,100          | 626,587          |
| 700 Sundry Services      | 246,167          | 368,943          | 240,255          | 236,175          | 287,060          |
| 900 Capital Outlay       | 133,280          | 181,107          | 98,300           | 125,474          | 180,055          |
| Gross Expenditures       | 4,081,557        | 4,011,169        | 3,776,158        | 3,916,754        | 4,306,400        |
| Less Reimbursements      | (673,586)        | (678,554)        | (605,215)        | (605,215)        | (765,038)        |
| <b>Net Expenditures</b>  | <b>3,407,971</b> | <b>3,332,615</b> | <b>3,170,943</b> | <b>3,311,539</b> | <b>3,541,362</b> |

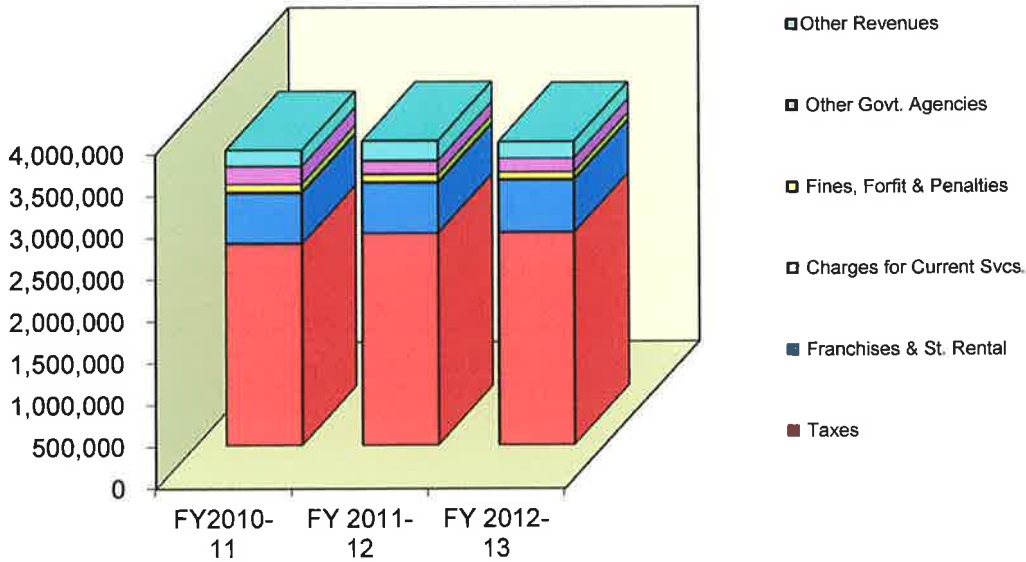
# GENERAL FUND

## REVENUE SUMMARY    FISCAL YEAR 2012-13

**REVENUE BY DEPARTMENT:**

| Department                        | Budgeted<br>FY2010-11 | Actual<br>FY2010-11 | Budgeted<br>FY 2011-12 | Estimated<br>FY 2011-12 | Proposed<br>FY 2012-13 |
|-----------------------------------|-----------------------|---------------------|------------------------|-------------------------|------------------------|
| 501 Administration                | 91,525                | 96,657              | 85,450                 | 98,250                  | 74,350                 |
| 502 General Government            | 2,504,422             | 2,605,034           | 2,611,872              | 2,731,291               | 2,726,246              |
| 504 Vehicle Services              | 0                     | 0                   | 0                      | 0                       | 0                      |
| 505 Fire                          | 147,269               | 144,773             | 143,344                | 143,400                 | 147,017                |
| 506 Police                        | 50,000                | 50,000              | 0                      | 0                       | 0                      |
| 507 Street                        | 693,342               | 608,027             | 650,168                | 597,668                 | 628,353                |
| 509 Park                          | 39,800                | 172,160             | 45,300                 | 55,902                  | 47,000                 |
| <b>Total General Fund Revenue</b> | <b>3,526,358</b>      | <b>3,676,651</b>    | <b>3,536,134</b>       | <b>3,626,511</b>        | <b>3,622,117</b>       |

**REVENUE TRENDS:**



**GENERAL FUND  
REVENUE SUMMARY    FISCAL YEAR 2012-13**

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**REVENUE DETAIL:**

*TAXES:*

|  |                    |
|--|--------------------|
| 40101 AD VALOREM - CURRENT   | 1,544,455          |
| Current Ad Valorem Taxes are property taxes which are due during the period October 1, 2006 to July 31, 2007 |                    |
| 40102 AD VALOREM - DELINQUENT  | 72,000             |
| Delinquent taxes are those property taxes which were due in prior years and paid in the current year.        |                    |
| 40103 PENALTY AND INTEREST   | 48,000             |
| Property taxes which are paid after they become delinquent are assessed penalties and interest.              |                    |
| 40104 SALES TAX  | 875,000            |
| Sales tax revenues are collected by the State Comptroller, upon 1% of certain retail and service purchases.  |                    |
| 40106 BEVERAGE TAX   | 500                |
| The State Comptroller collects   |                    |
| Subtotal   | -----<br>2,539,955 |

*FRANCHISE AND STREET RENTALS:*

|   |         |
|---|---------|
| 40206 WATER AND WASTEWATER GROSS RECEIPTS   | 81,091  |
| The Water and Wastewater Enterprise Fund pays the General Fund an amount based upon 3% of gross operating revenue.                                    |         |
| 40207 SOLID WASTE GROSS RECEIPTS  | 60,262  |
| The Solid Waste Management Enterprise Fund pays the General Fund an amount based upon 5% of gross operating revenue.                                  |         |
| 40201 ELECTRIC UTILITY FRANCHISE  | 220,000 |
| The city collects a franchise fee from TXU Electric based upon 4% of gross reported sales, in exchange for use of city streets & alley rights-of-way. |         |
| 40202 GAS UTILITY FRANCHISE   | 100,000 |
| The city collects a franchise fee from ENER GAS based upon 4% of gross reported sales in exchange for use of city streets & alley rights-of-way.      |         |

**GENERAL FUND**  
**REVENUE SUMMARY    FISCAL YEAR 2012-13**

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**REVENUE DETAIL: (Continued)**

40203 TELEPHONE UTILITY 105,000  
The city collects a fee from telephone utilities (Valor, Lyntegar & others)  
in exchange for use of city streets & alley rights-of-way.

40204 CABLE TELEVISION UTILITY FRANCHISE 58,000  
The city collects a franchise fee from Northland Cable TV based upon 4% of  
gross receipts, in exchange for use of city streets & alley rights-of way.

40205 MISCELLANEOUS FRANCHISE FEES 0  
The city collects franchise fees from businesses that use city owned property  
or right-of-way.

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Subtotal 624,353

*LICENSES AND PERMITS:*

40302 BUSINESS LICENSES AND INSPECTION FEES 15,000  
The city collects license fees from individuals in the electrical and  
plumbing business'. Fees are charged for plumbing and electrical  
inspections required by the city codes. Licenses are also required for  
certain businesses, such as Amusement Centers.

40303 SOLICITOR'S LICENSES 1,800  
The city collects a \$ 50 annual fee from solicitors, peddlers, and persons  
engaging in temporary business.

40301 BUILDING PERMITS & FEES 22,000  
The city collects fees for: Building permits, moving permits, and filing  
fees for zoning cases for the Board of Adjustment and the Planning  
and Zoning Commission.

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Subtotal 38,800

*FINES, FORFEITURES, AND PENALTIES:*

40401 MUNICIPAL COURT FINES 80,000  
Fines collected in the municipal court for the violation of city  
ordinances and state laws, and bond forfeitures.

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Subtotal 80,850

**GENERAL FUND**  
**REVENUE SUMMARY    FISCAL YEAR 2012-13**

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**REVENUE DETAIL: (Continued)**

*OTHER GOVERNMENT AGENCIES:*

|   |         |
|---|---------|
| 40601 DAWSON COUNTY - FIRE  | 147,017 |
| Contract to provide rural fire services for the county.   |         |
| 40602 DAWSON COUNTY - COMMUNICATIONS  | 0       |
| Agreement to provide dispatching and communications services for Sheriff's Dept.                    |         |
| 40603 DAWSON COUNTY - SWIMMING POOL   | 18,000  |
| Agreement with Dawson County for county to pay one-half of the operating loss of the swimming pool. |         |
| 40605 LAMESA IND. SCHOOL DIST.  | 0       |
| The city receives funds from L.I.S.D. for an in-school officer.                                     |         |
| 40606 PERMIAN BASIN REGIONAL PLANNING COMMISSION  | 0       |
| US Dept. of Justice grants and Task Force   |         |
| Subtotal  | 165,017 |

*INCOME FROM USE OF MONEY AND PROPERTY:*

|  |        |
|--|--------|
| 40505 INTEREST ON INVESTMENTS  | 800    |
| Includes interest from investments of idle cash in the General Fund.   |        |
| 40501 RENTAL OF FACILITIES   | 16,000 |
| Includes fees from rental of community buildings (Forrest Park Pioneer Park). Also includes fees collected from rental of ball fields and other facilities.                          |        |
| 40504 RENTAL OF EQUIPMENT  | 2,000  |
| Includes fees from rental of city owned equipment for private use and use by other agencies. Fees for rental are set according to a standard hourly rate by city council resolution. |        |
| 40502 RENTAL OF LAND   | 0      |
| Includes fees from rental of city owned land. Rental rates set by the City Council.  |        |
| Subtotal   | 18,800 |

# GENERAL FUND

## AD VALOREM TAX REVENUE SUMMARY FISCAL YEAR 2012-2013

### ESTIMATE OF AD VALOREM TAX RECEIPTS:

Estimate of receipts from Current Year's Taxes: 1,544,455  
 Proposed Ad Valorem Tax Rate per \$100.00 of valuation: 0.72430

### ESTIMATE OF APPRAISED AD VALOREM TAX VALUES:

Estimated total appraised value for 2012: 232,623,700  
 Less exemptions: 766,980  
 Estimated Net Tax Roll for 2012: 231,776,230  
 Ratio of Assessed Value to Total True Value: 100%  
 1.00%  
 0

### INCREMENTAL AD VALOREM TAX REVENUE POTENTIAL:

Amount of Net Revenue generated by one cent of the tax **0.72430 > 0.73430** 21,323

### ESTIMATE OF POTENTIAL AD VALOREM TAX COLLECTIONS:

|   | No Change | 1 cent Increase | 2 cent Increase | 3 cent Increase |
|---|-----------|-----------------|-----------------|-----------------|
| Proposed tax rate per \$100 valuation   | 0.72430   | 0.73430         | 0.74430         | 0.75430         |
| Gross revenue from taxes                | 1,678,755 | 1,701,933       | 1,725,110       | 1,748,288       |
| Estimated discount 5.00%                | 83,938    | 85,097          | 86,256          | 87,414          |
| Estimated uncollect. 1.00%              | 16,788    | 17,019          | 17,251          | 17,483          |
| Est. uncollect. prev. year 2.00%        | 33,575    | 34,039          | 34,502          | 34,966          |
| Estimated collections (Funds Available) | 1,544,455 | 1,565,778       | 1,587,102       | 1,608,425       |

### PROPOSED DISTRIBUTION OF AD VALOREM TAXES COLLECTED:

|                                       | Est. Funds Available | Percent of Total Tax Rate | Tax Rate Distribution |
|---------------------------------------|----------------------|---------------------------|-----------------------|
| To General Fund                       | 1,530,210            | 99.08%                    | 0.718                 |
| Payment of Certificates of Obligation | 0                    | 0.00%                     | 0.000                 |
| Payment of General Obligation Bonds   | 0                    | 0.00%                     | 0.000                 |
| Tax Notes 2012-13                     | 14,245               | 0.92%                     | 0.007                 |
| <b>Total</b>                          | <b>1,544,455</b>     | <b>100.00%</b>            | <b>0.724</b>          |



## SUMMARY OF SALES TAX REVENUES FISCAL YEAR 2012-2013

### ESTIMATE OF SALES AND USE TAX RECEIPTS:

Estimated Receipts for Fiscal Year 2011-2012:

**926,034**

### SALES AND USE TAX RECEIPTS - MONTHLY AND YEAR TO DATE COMPARISON:

| Month               | FY<br>FY 09-10           | FY<br>FY 10-11           | FY<br>FY 11-12           | Percent change in |           | Projected<br>2012-2013   |
|---------------------|--------------------------|--------------------------|--------------------------|-------------------|-----------|--------------------------|
|                     |                          |                          |                          | One year          | Two Years |                          |
| <b>OCTOBER</b>      | <b>55,825</b>            | <b>61,147</b>            | <b>74,341</b>            | 21.58%            | 33.17%    | 82,287                   |
| <b>NOVEMBER</b>     | <b>80,675</b>            | <b>83,179</b>            | <b>94,812</b>            | 13.99%            | 17.52%    | 100,359                  |
| <i>Year to date</i> | <b>136,500</b>           | <b>144,326</b>           | <b>169,153</b>           | 17.20%            | 23.92%    | 182,646                  |
| <b>DECEMBER</b>     | <b>60,502</b>            | <b>56,174</b>            | <b>68,485</b>            | 21.92%            | 13.19%    | 69,703                   |
| <i>Year to date</i> | <b>197,002</b>           | <b>200,500</b>           | <b>237,638</b>           | 18.52%            | 20.63%    | 252,349                  |
| <b>JANUARY</b>      | <b>52,098</b>            | <b>63,364</b>            | <b>71,687</b>            | 13.14%            | 37.60%    | 81,972                   |
| <i>Year to date</i> | <b>249,100</b>           | <b>263,864</b>           | <b>309,325</b>           | 17.23%            | 24.18%    | 334,321                  |
| <b>FEBRUARY</b>     | <b>88,202</b>            | <b>94,386</b>            | <b>104,131</b>           | 10.32%            | 18.06%    | 111,502                  |
| <i>Year to date</i> | <b>337,302</b>           | <b>358,250</b>           | <b>413,456</b>           | 15.41%            | 22.58%    | 445,823                  |
| <b>MARCH</b>        | <b>54,918</b>            | <b>59,582</b>            | <b>68,577</b>            | 15.10%            | 24.87%    | 74,685                   |
| <i>Year to date</i> | <b>392,220</b>           | <b>417,832</b>           | <b>482,033</b>           | 15.37%            | 22.90%    | 520,508                  |
| <b>APRIL</b>        | <b>54,604</b>            | <b>62,241</b>            | <b>73,945</b>            | 18.80%            | 35.42%    | 82,938                   |
| <i>Year to date</i> | <b>446,824</b>           | <b>480,073</b>           | <b>555,978</b>           | 15.81%            | 24.43%    | 603,446                  |
| <b>MAY</b>          | <b>87,991</b>            | <b>90,632</b>            | <b>103,421</b>           | 14.11%            | 17.54%    | 109,445                  |
| <i>Year to date</i> | <b>534,815</b>           | <b>570,705</b>           | <b>659,399</b>           | 15.54%            | 23.29%    | 712,890                  |
| <b>JUNE</b>         | <b>60,099</b>            | <b>62,300</b>            | <b>76,617</b>            | 22.98%            | 27.48%    | 82,857                   |
| <i>Year to date</i> | <b>594,914</b>           | <b>633,005</b>           | <b>736,016</b>           | 16.27%            | 23.72%    | 795,747                  |
| <b>JULY</b>         | <b>56,639</b>            | <b>59,642</b>            | <b>73,955</b>            | 24.00%            | 30.57%    | 80,728                   |
| <i>Year to date</i> | <b>651,553</b>           | <b>692,647</b>           | <b>809,971</b>           | 16.94%            | 24.31%    | 876,475                  |
| <b>AUGUST</b>       | <b>79,841</b>            | <b>106,143</b>           | <b>106,143</b>           | 0.00%             | 32.94%    | 106,143                  |
| <i>Year to date</i> | <b>731,394</b>           | <b>798,790</b>           | <b>916,114</b>           | 14.69%            | 25.26%    | 982,618                  |
| <b>SEPTEMBER</b>    | <b>56,217</b>            | <b>60,880</b>            | <b>60,880</b>            | 0.00%             | 8.29%     | 60,880                   |
| =====               |                          |                          |                          |                   |           |                          |
| <b>TOTAL</b>        | 787,611                  | 859,670                  | 976,994                  | 13.65%            | 24.05%    | 1,043,498                |
|                     | <small>estimated</small> | <small>estimated</small> | <small>estimated</small> |                   |           | <small>estimated</small> |
| <b>BUDGETED</b>     |                          |                          |                          |                   |           | <b>926,034</b>           |
|                     | 787,611                  | 787,611                  | 829,527                  |                   |           | 808,569                  |

**SALES TAX TRENDS:**

|                 | Actual  | % Change     | Budgeted | Actual as % of Budgeted |
|-----------------|---------|--------------|----------|-------------------------|
| <b>FY 04-05</b> | 560,500 | <b>-0.3%</b> | 564,166  | 99%                     |
| <b>FY 05-06</b> | 619,676 | <b>10.6%</b> | 562,100  | 110%                    |
| <b>FY 06-07</b> | 731,146 | <b>18.0%</b> | 567,746  | 129%                    |
| <b>FY 07-08</b> | 833,343 | <b>14.0%</b> | 784,711  | 106%                    |
| <b>FY 08-09</b> | 830,000 | <b>-0.4%</b> | 893,542  | 93%                     |
| <b>FY 09-10</b> | 808,000 | <b>-2.7%</b> | 831,411  | 97%                     |
| <b>FY 10-11</b> | 825,000 | <b>2.1%</b>  | 825,000  | 100%                    |
| <b>FY 11-12</b> | 859,670 | <b>4.2%</b>  | 925,000  | 93%                     |
| <b>FY 12-13</b> | 976,994 | <b>13.6%</b> | 875,000  | 112%                    |

