

# **CITY OF LAMESA**

## Annual Operating Budget



Fiscal Year 2014 - 2015

October 1 – September 30



## **CITY OF LAMESA, TEXAS**

### **2014/2015 PROPOSED BUDGET**

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$62,102 WHICH WILL RESULT IN A 3.859% PERCENT INCREASE, AND OF THAT AMOUNT \$12,174 IS THE TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR."

#### **2014/2015 Rates:**

<b>Effective Rate</b>	<b>0.697387</b>
<b>Rollback Rate</b>	<b>0.753177</b>
<b>Proposed Rate</b>	<b>0.724300</b>

**A detail budget is available for anyone interested.  
Please contact our City Secretary, Maria Hatchett at (806) 872-4322.**



# City of Lamesa

## Office of the City Manager

601 South First Street ☎ 806/872-2124  
Lamesa, Texas 79331

October, 2014

### **To the Honorable Mayor and Members of the City Council:**

In accordance with the Civil Statutes of the State of Texas and the Charter of the City of Lamesa, the proposed budget and program of services for the fiscal year beginning October 1, 2014 is submitted for your review and consideration. The budget is intended to present, in financial terms, the overall plan for providing municipal services during the forthcoming year. Moreover, the budget provides the basis for a higher level and quality of services of the City's infrastructure to ensure progress and development. This budget provides funding for mostly similar levels of service offered by the City as last year.

### **Summary**

The FY 2014-2015 budget is prepared for a balanced base budget with limited resources and it has been a challenging experience. To continue to meet fiscal challenges of the future, the City must strengthen its General Fund revenue base, at present consisting primarily of property tax, sales tax and franchise fee proceeds. The Enterprise Funds including the Water/Wastewater and Solid Waste fund have experienced a decrease in available working capital the last couple of years due to water restrictions and construction of a new Type I landfill cell. Thus, to maintain essential services at the current level, it will be necessary to increase utility rates in both the Water and Solid Waste Funds. In the coming years, fiscal restraint and strong economy will be crucial to our financial position.

Although the current economic conditions are ambivalent, sales tax receipts are higher compared to last year. It appears the economy has rebounded slightly attributed to oil business activity and alcohol sales. Our local economy is still fickle and the city population has declined from 9,950 to 9,422. The City's fiscal policy must maintain debt restraint in order to alleviate future financial impediments.

## **Budget Overview**

In the tradition of past years, the budget reflects that fund balances must be utilized in order to balance the budget. This overall reduction in fund balance will require a proactive stature in FY 2014-2015 and rate increases will be implemented in both the Water and Solid Waste Funds. The primary impetus for these increases is the New Well Field project, capital equipment purchases, and the construction of a new Type IV landfill cell.

The projected ending fund balance for the General Fund for September 30, 2014 is **\$1,518,157** an increase from the projected fund balance of **\$595,803** for the end of the current fiscal year. One of our fiscal goals has been for each fund to be totally self-sustaining. The budget for the General Fund does not accomplish that goal, as it is dependent on the water/wastewater and the solid waste funds for reimbursements for services rendered. There will be no need for a property tax rate increase and recommend tax rate stay the same as last fiscal year 0.72430.

Similarly, the total working capital available (unreserved ending fund balance) in the Water and Wastewater Fund will be **\$553,659** compared to an estimated projection of **\$974,238** for the end of the current fiscal year.

The working capital (unreserved ending fund balance) in the Solid Waste Management Fund will be **\$216,037** compared to an estimated projection of **\$338,695** for the end of the current fiscal year.

The Municipal Golf Course estimated revenues will be \$165,700 and expenditures estimated at \$264,961. We need to transfer funds, "\$99,261" from the General Fund to create at least a zero fund balance. The Municipal Golf Course is unable to generate enough revenue to sustain its operations, therefore the General Fund will need to continue subsidizing its operations.

### **Key Changes in the 2014-2015 Budget**

- ✓ **Revenues** – Budgeted revenues for all funds are expected to increase **\$546,582** over the budgeted revenues for Fiscal Year 2013-2014.
- ✓ **Expenditures** - Budgeted expenditures for all funds are expected to increase **\$616,330** over the budgeted expenditures for Fiscal Year 2013-2014.
- ✓ **Capital Expenditures** - Scheduled outlays for this year include: four police vehicles and one Animal Control Pickup/bed for the Police Department; one pickup for Fire Department; one street sweeper for the Street Department; two pickups and VAC CON truck for the Water Department; one used loader and Hydro Finn Seeder for the Solid Waste; and one greens mower for the Golf Course.
- ✓ **Personnel** – 3 personnel positions are added for this year's budget this includes a position for an officer for the Police Department, one worker in the Street

Department, and one worker at the Wastewater Treatment Plant. Total personnel for FY 2014-2015 is 83 employees compared to FY 2013-2014 of 80.

✓ **Overview of the General Fund**



The General Fund is the primary source of funding for City services. General Fund revenues are derived from real estate and personal property taxes, fines, and fees for service. The proposed FY 2014-2015 General Fund revenue budget is \$3,976,719 an increase over the FY 2013-2014 budget of \$3,827,120.

Until recently the General Fund has had a deficiency of revenues over expenditures but over the last several years we have seen a substantial increase in sales tax receipts due to an improved economic landscape. Also, property evaluations have continued to increase due to new business start-ups and expansions. We will continue to be fiscally responsible and will manage all programs in the most efficient and effective manner possible.

Again, the Ad Valorem tax rate will stay at \$0.72430 per \$100 and the total appraised value will increase for 2014-2015. The City's financial position has become more lucid with several years of history regarding sales tax increases due to alcohol sales and the oil field activity in our area.

**Overview of the Water and Wastewater Enterprise Fund**

The Water and Wastewater Enterprise Fund water sales have gradually declined since initiating our drought contingency plan in 2012. Last year our total projected working capital at the end of the year was \$1,143,316 (FY 12-13). This year we project that the total working capital at the end of the year will be \$553,659 (FY 13-14). There is a projected balance of **\$423,345** at the end of the next fiscal year (FY 14-15).



With the decline in water sales and an increase in capital expenses we will have to increase our base water rate \$4.00. The debt service with operation and maintenance of the new wastewater treatment plant will create further expenditures necessitating an increase in our sewer base rate of \$1.00.

**Overview of the Solid Waste Management Enterprise Fund**

Overall, the Solid Waste Management Fund estimated working capital for end of September 2014 is \$216,037 and the projected working capital for



September 2015 is approximately \$216,203. A Tax note of \$880,000 was issued in 2013 for the construction of a Type I landfill cell and city crews will begin excavation on a Type IV cell in FY 14-15. There will be an increase on the garbage base rate of \$4.00 to service this debt. The new Type I cell life span should be approximately 9-10 years.

### **Personnel**

As you are aware, significant reductions in staffing levels have occurred during the last twenty six years. The reduction of over thirty positions without a significant impact on services has been made possible over the years through the use of better equipment, better organization, and more qualified and better-trained employees. In the last few years



employees have been asked, and responded, with increased productivity and have received little reward. The budget will include an across the board pay increase of 3% and normal step increases involving the City's pay plan

### **Capital Replacements**

Only items costing more than five thousand dollars are now considered as capital items. Most computers are no longer being counted as capital items. This budget provides for capital replacements only where deemed absolutely necessary to continue current levels of service. The Water Department capital outlays include the purchase of two new maintenance pickups, VAC- Con truck, valve exerciser, and maintenance/rehabilitation of current well field.

The Solid Waste Department primary capital outlays will be the completion of the new Type IV landfill cell that should be completed in the fall of 2014, used loader, and a Hydro-seed seeder for the landfill.

### **Prospects for Future Progress**

Again, Preston Smith Unit-prison has continued to be a financial asset for the city. We feel that it has made a positive contribution to our sales tax and enterprise fund revenues. Hopefully, the Lamesa Economic Development Corporation will be able to attract new sources of economic activity and add to our growth. The addition of new businesses and jobs will have a positive impact on our revenues. LEDC was the primary force in obtaining the new prison expansion and pledged \$100,000 a year for five years for city utility service to the new unit. Furthermore, LEDC financially assisted the City in constructed two new water wells on LEDC farm land to supply water to Preston Smith Unit-\$300,000. Also, LEDC provided funds for a new wastewater lift station and LEAP funded the construction of a new 250,000 elevated storage tank that will provide much needed infrastructure to the north side of town where commercial growth is occurring.



Recent oil field activity in our area continues to support our local economy and is expected to continue for the next several years.

Lamesa citizens voted and passed a Type B  $\frac{1}{4}$  sales and use tax for the City of Lamesa. The certification of formation was filed with Secretary of State and the new Type B is now called the Lamesa Economic Alliance Project. We must continue to support local business activities and aggressively pursue new industries for local economic growth.

### **Emerging Issues**

This year sales tax is expected to improve with the increased oil business and alcohol beverage sales. However, the drought will have an impact on our local Agriculture economy. There are several major issues that have emerged and we will have to deal with in the near future

1. TCEQ unfunded mandates
2. CRMWA water cost and bond issuance
3. Additional Water Wells and Water Rights acquisition
4. Health Insurance Cost
5. Capital Equipment Program
6. Water Line from Well field to Roundtree station
7. City infrastructure (Water & Sewer Lines) repair and replacement.

Many challenges face our organization in the area of Federal and State environmental mandates. We will continue to expend resources to meet these demands. Though the U.S. 87 reliever route and the 180 extension to the reliever route will not be constructed in the near future, we need to continue supporting the Ports to Plains and La Entrada Al Pacifico corridors efforts. Obstacles tend to be opportunities, these trade corridors will eventually be built and will create economic development growth.

### **Summary and Conclusion**

We are continuing a process of evaluation of our financial strategy for the coming years. Fund balances must be maintained in the enterprise funds and continue to decrease expenditures in the General Fund and the other two Enterprise Funds. We will continue to look at different revenue sources or levels or make adjustments to the services provided.

City staff will continue to monitor the financial situation in a timely manner and will be prepared to bring recommendations to the Council at any time during the year if serious declines in revenues or unexpected expenses are foreseen.

I would like to express my appreciation to the Mayor and Council. What the staff works on and presents would be meaningless if the Council was not interested in striving for a

professional, well run organization. I appreciate the opportunity to work for you, and will always attempt to be attentive to the desires of the Council.

Hopefully, this budget reflects the thinking and policies of the City Council and is representative of the desires of the Citizens of Lamesa. I especially hope you will let me know if you have any questions about this budget or the overall budget process.

Respectfully submitted,

*Wayne Chapman*

Wayne Chapman  
City Manager

# City of Lamesa, Texas

## ANNUAL OPERATING BUDGET

### FISCAL YEAR 2014–2015

October 1, 2014 - September 30, 2015

#### Mayor

Dave Nix

#### Council Members

Greg Hughes

Josh Stevens

Marie Briseno

Fabian Rubio

Robert Moreno

Chance Britt

#### City Staff

City Manager

City Treasurer

Wayne Chapman

Maria Hatchett



**ORDINANCE NO: O-18-14**

**AN ORDINANCE ADOPTING AND APPROVING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015 AND MAKING APPROPRIATIONS FOR EACH DEPARTMENT, PROJECT, AND ACCOUNT; APPROVING REVISED BUDGET FIGURES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015; PROVIDING FOR NECESSARY TRANSFERS OF FUNDS BETWEEN ACCOUNTS AND DEPARTMENTS, IF REQUIRED; AND PROVIDING A SAVINGS CLAUSE.**

On the this 2<sup>nd</sup> day of September, 2014, there came on and was held at the regular called meeting place, the City Hall, an open meeting of the City Council of the City of Lamesa, Texas held pursuant to the provisions of the Texas Open Meetings Act there being a quorum present and acting throughout the meeting, the following ordinance was formally submitted by motion and duly seconded for the consideration and action of the meeting, to wit:

**WHEREAS**, a budget for the fiscal year beginning October 1, 2014 and ending September 30, 2015, has been prepared by the city manager; and

**WHEREAS**, the city manager, on August 27, 2014, filed a proposed budget with the city secretary for the fiscal year beginning October 1, 2014; and

**WHEREAS**, the city secretary did post notice that said proposed budget had been filed and was available for public inspection; and

**WHEREAS**, the City Council did hold two public hearings on August 19, 2014 and August 26, 2014, regarding the proposed property ad valorem tax rate at 0.72430.

**WHEREAS**, On September 2, 2014, the City Council held a public hearing and adopted the 2014-15 Budget Ordinance on 1<sup>st</sup> reading for fiscal year. On September 9, 2014 passed Budget Ordinance on 2<sup>nd</sup> final reading. It is determined the proposed budget for fiscal year 2014-2015 to be appropriate and correct in all respects and that all requirements of the law have been satisfied; and

**NOW, THEREFORE, BE IT ORDAINED BY** the City Council of the City of Lamesa:

**SECTION 1.** Subject to the applicable provisions of the State Law and the City Charter, the budget for the fiscal year beginning October 1, 2014 and ending September 30, 2015, as filed and submitted by the City Manager, and adjusted by the City Council, containing estimates of resources and revenues for the year from all of the various sources provided by the city, and the projects, operations, activities and purchases proposed to be undertaken during the year, together with the estimated costs thereof, and estimated amounts of all other proposed expenditures, is hereby approved and adopted.

**SECTION 2.** (1) There is hereby appropriated from the funds indicated and for such purposes and other expenditures proposed in such budget, not to exceed for all such purposes for any department, the total amount of the estimated costs of the projects, operations, activities, purchases and other expenditures proposed for such department;

(2) The City Manager is hereby authorized to approve transfer of allocated amounts between classifications, departments, and unappropriated surpluses if such transfers do not significantly change the work program contemplated in the approved budget.

**SECTION 3.** The amounts set out under the headings "Revised or Estimated 2014-15" be and are hereby authorized and approved as revised budget amounts for the fiscal year ended on September 30, 2015.

**SECTION 4.** That Sections of the Code of Ordinances of the City of Lamesa be read as follows:

**§13.03.216 Water rates and charges**

- (1) The minimum rate for water, which shall be charged all customers, except as otherwise provided, shall be \$19.25 per month effective October 1, 2014.

**§13.03.217 Waste water service rates and changes**

- (a) Minimum rate. The minimum rate for wastewater service, which shall be charged all customers, except as otherwise provided, shall be Residential \$23.75 and Commercial \$30.00 per month effective October 1, 2014.

**§13.02.084 Charges for Commercial and Industrial Collection**

- (c) The city through its water and waste department shall charge and collect, and every commercial customer shall pay, for sanitation collection service furnished to the customer, the amount calculated by application of the following rates for all billing cycles on or after October 1, 2014:

<b>Type of Service</b>	<b>Rate</b>
Minimum charge	\$29.00
1 container, 2 pickups per week	\$89.25
1 container, 3 pickups per week	\$130.00
1 container, 4 pickups per week	\$170.00

**SECTION 5.** The investment plan for the city has been reviewed and is approved for the fiscal year beginning October 1, 2014 and ending September, 2015.

**SECTION 6.** That should any section, paragraph, sentence, clause, phrase or word of this Ordinance be declared unconstitutional or invalid for any reason, the remainder of this ordinance shall not be affected thereby.

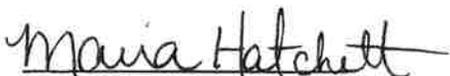
**SECTION 7.** All ordinances and resolutions, or parts of ordinances and resolutions, in conflict with this Ordinance are hereby repealed, and are no longer in force or effect.

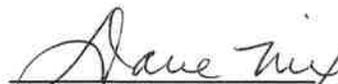
**SECTION 8.** This ordinance shall become effective upon adoption of its second and final reading by the City Council of the City of Lamesa, Texas and the effective date of the ordinance and all rates and appropriations contained herein shall be October 1, 2014.

Upon being put to a vote, the foregoing ordinance was Passed, on First Reading on the 2<sup>nd</sup> day of September, 2014 by a majority vote; and then on the 9<sup>th</sup> day of September, 2014, there came on and was held at the regular meeting place, the City Hall, an open meeting of the City Council of the City of Lamesa, Texas held pursuant to the provisions of the Texas Open Meetings Act; there being a quorum present and acting throughout the meeting, the foregoing ordinance was formally submitted by motion and duly seconded for the consideration and action of the meeting, and upon being put to a vote, the foregoing ordinance was Passed on Second and Final Reading and Adopted this 9<sup>th</sup> day of September, 2014 by a majority vote and ordered to be spread upon the minutes of the City Council of the City of Lamesa, Texas and recorded in the ordinance book thereafter.

ATTEST:

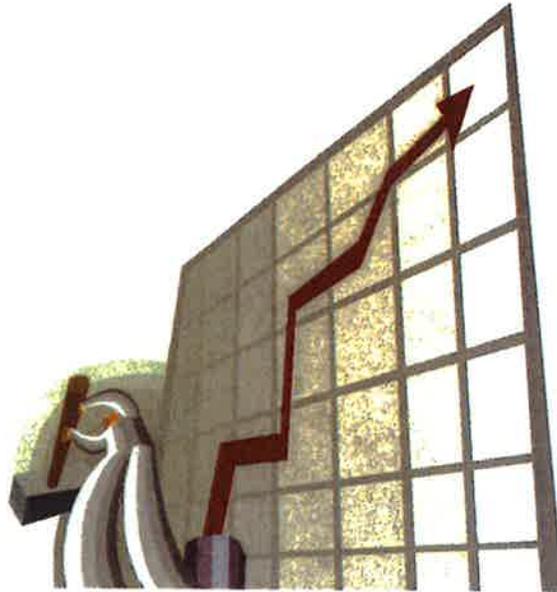
APPROVED:

  
Maria Hatchett, TRMC  
City Secretary

  
Dave Nix  
Mayor

## II. Summaries

This section is intended to give an overview of the conditions of all funds. It highlights total revenues and expenditures and examines certain expenditures and methods of financing. Personnel expenditures and capital expenditures are examined in more detail and certain important changes are noted.



**Summary of Resources and Expenditures**

**Summary of Net Revenues**

**Summary of Expenditures & Expenses**

**Summary of Personnel Expenditures**

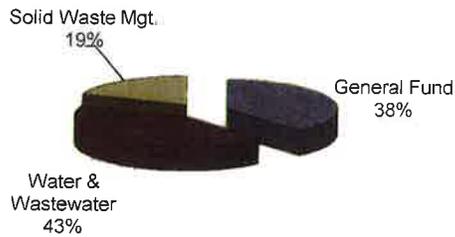
**Summary of Capital Equipment Appropriations**

**Debt Financing and Long  
Term Obligations**

**SUMMARY OF RESOURCES AND EXPENDITURES ALL BUDGETED FUNDS  
AND PROJECTION OF FINANCIAL CONDITION AT END OF  
FISCAL YEAR 2014-2015**

<b>Fund Description</b>	<b>Actual Fund Bal. (09/30/13)</b>	<b>Est. Fund Bal. (10/01/14)</b>	<b>FY14-15 Estimated Revenues</b>	<b>FY14-15 Estimated Expenditures</b>	<b>Est. Transf In</b>	<b>Est. Transf Out</b>	<b>Est. Fund Bal. (9/30/15)</b>
<b>GOVERNMENTAL FUNDS:</b>							
General Fund	1,121,920	1,518,157	3,976,719	4,193,877	0	0	1,300,998
Capital Reserve Acct	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>1,121,920</b>	<b>1,518,157</b>	<b>3,976,719</b>	<b>4,193,877</b>	<b>0</b>	<b>0</b>	<b>1,300,998</b>
<b>PROPRIETARY FUNDS:</b>							
Water & Wastewater	660,670	553,659	4,399,571	4,529,884	0		423,345
Water/Capital Reserve Acct	133,053	0	0	0	0	0	0
Solid Waste Management	278,821	216,037	1,966,064	1,965,897	0	0	216,203
Eqpt Reserve Acct	42,827	0	0	0	0	0	0
Closure Reserve Acct	594,201	604,201	11,000	0	0	0	616,291
Municipal Golf Course	0	0	165,700	264,961	99,261		0
<b>Subtotal</b>	<b>1,709,572</b>	<b>1,373,896</b>	<b>6,542,335</b>	<b>6,760,742</b>	<b>99,261</b>	<b>0</b>	<b>1,255,840</b>
<b>Totals - All Funds</b>	<b>2,831,492</b>	<b>2,892,053</b>	<b>10,519,053</b>	<b>10,954,619</b>	<b>99,261</b>	<b>0</b>	<b>2,556,838</b>

2013-14 Revenues



2013-14 Expenditures



## SUMMARY OF NET REVENUES - ALL OPERATING FUNDS FISCAL YEAR 2014-2015

Includes only revenue from outside sources. Does not include revenue from other funds or transfers between funds.

REVENUE SOURCE	Budgeted FY2012-13	Actual FY2012-13	Budgeted FY2012-13	Estimated FY2012-13	Proposed FY 2014-15
<b>GENERAL FUND REVENUES:</b>					
Taxes	2,539,955	2,746,676	2,731,482	2,825,705	2,917,881
Franchise & Street Rentals	624,353	591,545	627,809	589,809	589,809
Licenses & Permits	38,800	41,229	38,800	39,000	38,300
Fines, Forfeitures & Penalties	80,850	74,280	80,000	70,000	80,000
Other Government Agencies	165,017	170,403	175,038	232,164	175,038
Income From Use of Money & Property	18,800	41,619	18,800	18,500	20,500
Charges for Current Services	15,350	98,103	15,350	14,650	15,350
Miscellaneous Revenues	146,342	285,364	139,842	428,889	139,842
<b>SUBTOTAL:</b>	3,629,467	4,049,219	3,827,121	4,218,717	3,976,719

### WATER & WASTEWATER ENTERPRISE FUND REVENUES:

Water Tower Fees	0	0	98,184	56,704	100,800
Resendental Water ICL	1,574,449	1,361,530	1,500,449	1,500,000	1,794,374
Com. Water ICL	264,530	277,654	264,530	289,000	292,229
Resendental Water OCL	14,791	11,812	14,791	12,000	20,124
Com. Water OCL	34,128	21,281	34,128	24,000	38,216
Industrial (Prison) water	350,000	364,740	350,000	360,000	385,000
Residential - ICL "Wastewater	895,314	887,915	895,314	880,000	982,721
Commercial - ICL	199,552	186,687	199,552	187,000	199,053
Industrial (Prison)	201,906	192,568	201,906	195,000	210,063
Residential - OCL	1,087	589	1,087	600	600
Commercial - OCL	9,152	8,426	9,152	10,000	11,000
Tap and Meter Charges	4,500	4,667	6,000	3,000	4,400
Reconnects, Over/Short	30,000	31,393	30,000	32,000	38,000
Penalties	80,000	95,712	80,000	90,000	95,000
Non-Operating Revenues	85,000	264,418	107,891	98,568	226,891
<b>SUBTOTAL:</b>	3,744,409	3,709,392	3,694,800	3,681,168	4,398,471

### SOLID WASTE MANAGEMENT ENTERPRISE FUND REVENUES:

<b>Sanitation Service Fees:</b>					
Residential	885,293	819,422	1,050,000	1,082,760	1,255,800
Commercial	280,000	290,853	303,828	300,000	337,536
Industrial	154,155	141,228	151,942	142,000	151,380
Commercial OCL	30,000	35,784	35,386	36,000	37,948
Residential OCL	11,000	16,113	11,000	18,000	11,000
Landfill Access fees/roll off cont	80,000	39,459	45,000	44,000	67,000
Vector Control Svc. Fees.	20,000	24,204	20,000	20,000	24,000
Recycling revenue	400	0	400	200	400
Non-Operating Revenues	86,000	341,706	86,000	78,961	81,000
<b>SUBTOTAL:</b>	1,534,576	1,479,548	1,703,556	1,721,921	1,966,064

**MUNICIPAL GOLF COURSE ENTERPRISE FUND REVENUES:**

Membership fees	117,600	117,600	117,600		
Green's fees	15,000	14,500	14,500		
Cart rentals	10,000	13,500	13,000		
Cart Permits	4,800	6,600	6,600		
Advertising Tee Box	750	200	200		
Cart Shed-electricity	5,600	6,300	6,300		
Concessions/Sales Tax	9,800	1,500	1,500		
Admn. Fees	0	6,000	6,000		
<b><i>SUBTOTAL:</i></b>	<b>165,700</b>	<b>166,150</b>	<b>165,700</b>		
=====					
<b>TOTAL NET REVENUES:</b>	<b>8,908,452</b>	<b>9,238,159</b>	<b>9,391,177</b>	<b>9,787,956</b>	<b>10,506,953</b>

**SUMMARY OF EXPENDITURES & EXPENSES - ALL OPERATING FUNDS**  
**Fiscal Year 2014-2015**

**Expenditures & Expenses by Program:**

	<b>Budgeted FY2012-13</b>	<b>Actual FY2012-13</b>	<b>Budgeted FY2012-13</b>	<b>Estimated FY2012-13</b>	<b>Proposed FY 2014-15</b>
<b>GENERAL FUND DEPARTMENTS:</b>					
<b>501 ADMINISTRATION</b>					
General Administration	100,077	126,150	125,076	105,411	128,909
Financial Services	37,713	20,633	47,137	54,133	45,889
Personnel & Risk Mgt	17,990	14,961	26,188	27,664	28,627
Community Development	700	834	700	650	700
Housing Assistance	5,798	(117)	7,658	7,093	10,460
<i>Subtotal</i>	<u>162,278</u>	<u>162,461</u>	<u>206,759</u>	<u>194,951</u>	<u>214,586</u>
<b>502 GENERAL GOVERNMENT</b>					
City Council	26,991	6,108	41,571	34,509	41,841
City Hall	75,975	58,687	75,975	59,950	78,575
Intergovernmental	36,690	52,212	36,690	33,000	43,152
Municipal Court	87,812	89,243	91,747	93,477	94,072
<i>Subtotal</i>	<u>227,468</u>	<u>206,250</u>	<u>245,983</u>	<u>220,936</u>	<u>257,640</u>
<b>504 VEHICLE SERVICES</b>					
Vehicle Repair Svcs	14,472	14,405	31,116	43,466	34,812
Veh Preventive Maint	30	1,628	30	64	30
<i>Subtotal</i>	<u>14,502</u>	<u>16,033</u>	<u>31,146</u>	<u>43,530</u>	<u>34,843</u>
<b>505 FIRE</b>					
Fire Services	531,707	672,681	544,059	735,086	587,835
Volunteer Fire Svcs.	117,500	121,601	131,692	119,317	147,692
<i>Subtotal</i>	<u>649,207</u>	<u>794,282</u>	<u>675,751</u>	<u>854,403</u>	<u>735,527</u>
<b>506 POLICE</b>					
General Administration	184,638	182,060	187,990	193,222	192,756
Communications Services	156,250	143,141	195,362	195,828	213,020
General Law Enforcement	913,096	852,702	901,050	848,425	960,143
Criminal Investigation	166,218	141,887	157,861	159,718	165,339
Youth Services	0	894	391	1,200	0
Animal Control Services	10,514	(2,857)	27,717	19,108	36,703
Emergency Management	17,550	12,865	18,550	16,221	21,550
<i>Subtotal</i>	<u>1,448,266</u>	<u>1,330,692</u>	<u>1,488,921</u>	<u>1,433,722</u>	<u>1,589,511</u>

**SUMMARY OF EXPENDITURES & EXPENSES - ALL OPERATING FUNDS (Cont.)**

	Budgeted #REF!	Actual #REF!	Budgeted FY2012-13	Estimated FY2012-13	Proposed FY 2014-15
<b>507 STREET</b>					
Street Maintenance	166,882	115,160	203,712	208,347	251,501
Const. & Seal Coat	174,759	108,558	181,484	143,942	152,935
Street Cleaning Svcs.	26,798	26,185	41,847	39,282	67,479
Traffic Services	173,200	185,184	188,211	165,551	173,211
<i>Subtotal</i>	<u>541,639</u>	<u>435,087</u>	<u>615,254</u>	<u>557,122</u>	<u>645,127</u>
<b>508 Inspection</b>					
<b>509 PARK</b>					
Park Maintenance	232,401	193,716	260,709	239,455	255,964
Park Irrigation Svcs	(0)	7,607	1	(23,125)	0
Community Buildings	78,020	165,198	83,970	54,777	81,319
Recreation Facilities	135,021	168,512	155,657	165,408	169,886
Swimming Pool	59,204	76,372	66,502	81,302	69,553
<i>Subtotal</i>	<u>504,646</u>	<u>611,405</u>	<u>566,839</u>	<u>517,817</u>	<u>576,722</u>
<b>TOTAL GENERAL FUND:</b>	<u>3,548,006</u>	<u>3,556,208</u>	<u>3,830,653</u>	<u>3,822,481</u>	<u>4,196,276</u>
<b>WATER AND WASTEWATER ENTERPRISE FUND:</b>					
<b>511 WATER AND SEWER</b>					
Water Production	1,197,926	943,234	1,437,414	1,462,399	1,488,403
Water Dist/ Sewage Col	1,103,359	1,022,246	1,222,111	1,346,020	1,881,431
Wastewater Treatment	518,355	599,994	560,295	624,405	738,999
Engineering Services	61,877	63,891	62,692	63,581	79,106
Technical Services	66,442	68,771	67,384	67,451	74,333
Utility Billing & Customer S	222,378	227,732	242,054	228,571	267,850
Inspection Services	78,210	73,701	81,349	78,761	0
<i>Subtotal</i>	<u>3,248,547</u>	<u>2,999,569</u>	<u>3,673,299</u>	<u>3,871,188</u>	<u>4,530,122</u>
<b>SOLID WASTE MANAGEMENT ENTERPRISE FUND:</b>					
<b>521 SANITATION</b>					
Sanitation Collection	760,305	719,564	737,479	719,444	880,544
Sanitary Landfill	567,588	415,837	455,419	432,343	847,667
Brush & Large Item	86,721	77,899	100,093	66,350	117,194
Environmental Health Svcs	122,332	101,860	108,039	98,814	120,492
<i>Subtotal</i>	<u>1,536,946</u>	<u>1,315,160</u>	<u>1,401,030</u>	<u>1,316,951</u>	<u>1,965,897</u>
<b>MUNICIPAL GOLF COURSE ENTERPRISE FUND:</b>					
<b>531 GOLF COURSE</b>					
Operating Expense			237,672	236,723	264,961
<i>Subtotal</i>					<u>264,961</u>
<b>TOTAL ALL DEPARTMENTS:</b>	<u>8,333,499</u>	<u>7,870,937</u>	<u>9,142,654</u>	<u>9,247,343</u>	<u>10,957,256</u>

# DEBT FINANCING AND LONG-TERM OBLIGATIONS

## Fiscal Year 2014-2015

**SUMMARY OF OUTSTANDING DEBT AND LONG-TERM OBLIGATIONS:**

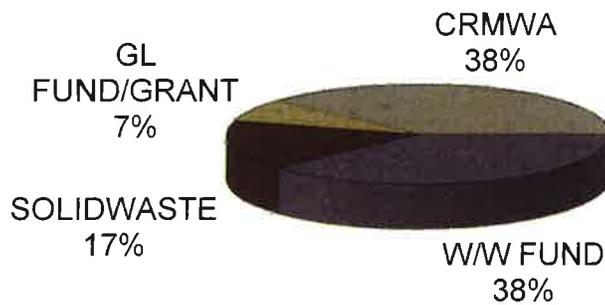
Type of Debt / Obligation	Principal & Interest Due FY 2014-15	Outstanding (9/30/2014)
Tax Notes 2013	106,192	639,463
Tax Anticipation Notes-2006 Water Tank/Vac Trk.	0	0
Dozer 5 yr. Lease Purchase/ Solid Waste	45,374	49,139
Tax Anticipation Notes-2012 SolidWaste/landfill cell	154,147	770,271
All American Investment Group (AMR-meter)/Water Fund	191,350	589,191
Tax Notes-2008/ Weaver Foundation Grant	85,845	85,845
C.O. s WasteWater Treatment Plant	265,330	8,628,250
<b>TOTAL</b>	<b>\$ 742,046</b>	<b>\$ 10,762,159</b>

Series 1999 BUREC Refunding of 2010	92,446	331,408
Series 1999 Refunded 2005	112,244	395,107
Roberts County -Wells 2006 Bonds-CRMWA	85,693	731,762
Roberts County -Phase III 2009 Bonds-CRMWA	34,896	362,948
Contract Revenue bonds 2005 refunded 2012	61,520	946,964
Series 1999 Partial refunding of 2010	19,618	84,356
Annual Payment to City of Lubbock (See Note 2)	54,110	541,102
CRMWA WATER RIGHTS -2011	145,564	1,564,288
<b>TOTAL</b>	<b>606,091</b>	<b>\$ 3,393,647</b>

Note 1 - This is City's share of annual payment to Canadian River Municipal Water Authority, but is not debt of the City.

Note 2 - This is City's share of semi-annual payments to the City of Lubbock for renovation of water treatment plant,

### DEBT & LONG TERM OBLIGATIONS



**Canadian River Municipal Water Authority  
Lamesa Debt Summary (Principal and Interest)**

Fiscal Year	PrePay USBR (See Note 1)	Series 1999 Refunded 2005	Series 1999 Refunded 2010 (See Note 2)	Series 2005 Refunded 2012 (See Note 4)	2006 Bonds	2009 Bonds (See Note 3)	2011 Bond	Total	Total after applying Bond Reserve
Moody's Rating	"Aa3"	"Aa3"	"Aa3"	"Aa3"	"Aa3"	"Aa3"	"Aa3"		
2014	\$ 92,512	\$ 127,486	\$ 23,109	\$ 47,283	\$ 85,677	\$ 34,823	\$ 145,548	\$ 556,436	\$ 556,436
2015	\$ 92,446	\$ 112,245	\$ 19,619	\$ 61,520	\$ 85,693	\$ 34,896	\$ 145,564	\$ 551,984	\$ 551,984
2016	\$ 92,686	\$ 101,241	\$ 16,970	\$ 71,684	\$ 85,706	\$ 34,920	\$ 145,528	\$ 548,734	\$ 548,734
2017	\$ 92,473	\$ 101,252	\$ 16,926	\$ 71,737	\$ 85,711	\$ 34,912	\$ 145,506	\$ 548,516	\$ 548,516
2018	\$ 92,473	\$ 101,129	\$ 16,973	\$ 71,867	\$ 85,701	\$ 34,947	\$ 145,521	\$ 627,255	\$ 548,516
2019	\$ -	\$ 101,336	\$ 27,806	\$ 71,829	\$ 85,672	\$ 35,058	\$ 145,523	\$ 467,224	\$ 467,224
2020	\$ -	\$ 42,311	\$ 14,809	\$ 141,292	\$ 85,682	\$ 35,092	\$ 145,569	\$ 464,754	\$ 467,224
2021	\$ -	\$ -	\$ -	\$ 191,040	\$ 85,703	\$ 35,039	\$ 145,561	\$ 457,343	\$ 457,343
2022	\$ -	\$ -	\$ -	\$ 191,158	\$ 85,683	\$ 35,021	\$ 145,533	\$ 457,396	\$ 457,396
2023	\$ -	\$ -	\$ -	\$ 191,333	\$ 85,680	\$ 35,004	\$ 145,497	\$ 457,514	\$ 457,514
2024	\$ -	\$ -	\$ -	\$ 191,614	\$ 85,730	\$ 36,079	\$ 145,516	\$ 458,939	\$ 458,939
2025	\$ -	\$ -	\$ -	\$ 79,895	\$ 85,760	\$ 35,080	\$ 145,543	\$ 346,278	\$ 346,278
2026	\$ -	\$ -	\$ -	\$ -	\$ 85,716	\$ 35,132	\$ 145,530	\$ 266,378	\$ 266,378
2027	\$ -	\$ -	\$ -	\$ -	\$ 35,702	\$ 35,217	\$ 145,540	\$ 216,458	\$ 216,458
2028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,557	\$ 197,460	\$ 197,460
2029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,903	\$ 145,535	\$ 165,611	\$ 165,611
2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,026	\$ 145,503	\$ 145,503	\$ 145,503
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,498	\$ 48,498	\$ 48,498
Totals	\$ 541,233	\$ 686,998	\$ 136,211	\$ 1,382,251	\$ 1,149,817	\$ 563,197	\$ 2,522,571	\$ 6,982,280	\$ 6,849,984

- Note 1: Bond Reserve in the amount of \$78,700.12 plus interest to be applied to final bond payment
- Note 2: Bond Reserve in the amount of \$18,343.44 plus interest to be applied to final bond payment
- Note 3: Bond Reserve in the amount of \$35,251.99 plus interest to be applied to final bond payment
- Note 4: 2013, 2014, and 2015 include the non-callable portion of the 2005 Bond Issue



**LAMESATEXAS**  

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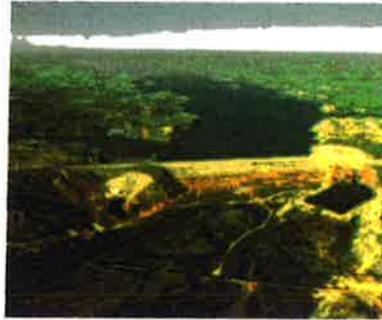
**TRADE CORRIDOR CROSSING**

## DEBT FINANCING AND LONG-TERM OBLIGATIONS FISCAL YEAR 2013-2014

### CANADIAN RIVER MUNICIPAL WATER AUTHORITY

**ANNUAL PAYMENT SCHEDULE:**

The City of Lamesa's annual payment to the Canadian River Municipal Water Authority is the City's share of the construction cost of the dam and facilities at Lake Meridith and the distribution line to Lamesa. The debt is carried by the CRMWA but the City has a contractual obligation to make yearly payments to cover principal and interest.



**More information at**  
<http://www.gp.usbr.gov/www/tx/sanford.htm>

Payment Date	Principal	Interest	Total Principal & Interest	Balance
1-Apr-2005		\$22,754.12	\$22,754.12	
1-Oct-2005	\$53,115.10	\$22,754.12	\$75,869.22	\$942,980.05
			<b>\$98,623.34</b>	
1-Apr-2006		\$21,691.81	\$21,691.81	
1-Oct-2006	\$55,359.40	\$21,691.81	\$77,051.21	\$887,620.65
			<b>\$98,743.02</b>	
1-Apr-2007		\$20,556.95	\$20,556.95	
1-Oct-2007	\$57,603.70	\$20,556.95	\$78,160.65	\$830,016.95
			<b>\$98,717.60</b>	
1-Apr-2008		\$19,347.27	\$19,347.27	
1-Oct-2008	\$59,848.00	\$19,347.27	\$79,195.27	\$770,168.95
			<b>\$98,542.54</b>	
1-Apr-2009		\$18,075.50	\$18,075.50	
1-Oct-2009	\$62,466.35	\$18,075.50	\$80,541.85	\$707,702.60
			<b>\$98,617.35</b>	
1-Apr-2010		\$16,716.85	\$16,716.85	
1-Oct-2010	\$65,084.70	\$16,716.85	\$81,801.55	\$642,617.90
			<b>\$98,518.40</b>	
1-Apr-2011		\$15,268.72	\$15,268.72	
1-Oct-2011	\$68,077.10	\$15,268.72	\$83,345.82	\$574,540.80
			<b>\$98,614.54</b>	
1-Apr-2012		\$13,719.97	\$13,719.97	
1-Oct-2012	\$71,069.50	\$13,719.97	\$84,789.47	\$503,471.30
			<b>\$98,509.44</b>	
1-Apr-2013		\$12,085.37	\$12,085.37	
1-Oct-2013	\$74,435.95	\$12,085.37	\$86,521.32	\$429,035.35

			<b>\$98,606.69</b>	
1-Apr-2014		\$10,354.73	\$10,354.73	
1-Oct-2014	\$78,176.45	\$10,354.73	\$88,531.18	\$350,858.90
			<b>\$98,885.91</b>	
1-Apr-2015		\$8,517.59	\$8,517.59	
1-Oct-2015	\$81,542.90	\$8,517.59	\$90,060.49	\$269,316.00
			<b>\$98,578.08</b>	
1-Apr-2016		\$6,580.94	\$6,580.94	
1-Oct-2016	\$85,657.45	\$6,580.94	\$92,238.39	\$183,658.55
			<b>\$98,819.33</b>	
1-Apr-2017		\$4,546.58	\$4,546.58	
1-Oct-2017	\$89,772.00	\$4,546.58	\$94,318.58	\$93,886.55
			<b>\$98,865.16</b>	
1-Apr-2018		\$2,347.16	\$2,347.16	
1-Oct-2018	\$93,886.55	\$2,347.16	\$96,233.71	\$0.00
			<b>\$98,580.87</b>	
	<b>\$996,095.15</b>	<b>\$385,127.12</b>	<b>\$1,381,222.27</b>	

The Canadian River Municipal Water Authority (the Authority) supplies raw water to eleven Member Cities (nearly 1/2 million people) in the Texas Panhandle & South Plains.

The Authority was created by the Texas Legislature to provide a source of municipal and industrial water for its eleven member cities, which are Amarillo, Borger, Brownfield, Lamesa, Levelland, Lubbock, O'Donnell, Pampa, Plainview, Slaton, and Tahoka.

Sanford Dam is on the Canadian River 37 miles northeast of Amarillo. It is a zoned earthfill structure with a crest width of 40 feet, a crest length of 6,380 feet, and a structural height of 228 feet. The reservoir formed by Sanford Dam, named Lake Meredith, has a surface area of 30,466 acres at maximum water surface and a total capacity of 1,382,500 acre-feet. The reservoir provides flood control, fish and wildlife, recreation, and municipal and industrial water supply. The aqueduct system includes about 323 miles of pipeline, consisting of reinforced concrete and steel cylinder pipe ranging in size from 15 to 96 inches. Ten pumping plants; regulating reservoirs at the high points of the system near Amarillo, Lubbock, and Borger; several regulating tanks; and chlorinating facilities to prevent algae growth in the pipelines comprise the principal features of the system. Water treatment facilities are the responsibility of the cities.

**DEBT FINANCING AND LONG-TERM OBLIGATIONS  
FISCAL YEAR 2013-2014**

**CANADIAN RIVER MUNICIPAL WATER AUTHORITY**

**ROBERTS COUNTY WATER SUPPLY PROJECT:**

The City of Lamesa's annual payment to the Canadian River Municipal Water Authority is the City's share of the construction cost of the Roberts County water supply project. The debt is carried by the CRMWA but the City has a contractual obligation to make yearly payments to cover principal and interest.

*More information at: <http://www.crmwa.com/CONJUSE.htm>*

Payment Date	Principal	Interest	Total Principal & Interest	Balance
15-Aug-2005	\$0.00	\$39,878.83	\$39,878.83	\$1,491,302.40
15-Feb-2006	\$77,088.00	\$39,878.83	\$116,966.83	\$1,414,214.40
			<b>\$156,845.66</b>	
15-Aug-2006	\$0.00	\$38,096.17	\$38,096.17	\$1,414,214.40
15-Feb-2007	\$80,767.20	\$38,096.17	\$118,863.37	\$1,333,447.20
			<b>\$156,959.54</b>	
15-Aug-2007	\$0.00	\$36,177.95	\$36,177.95	\$1,333,447.20
15-Feb-2008	\$84,972.00	\$36,177.95	\$121,149.95	\$1,248,475.20
			<b>\$157,327.90</b>	
15-Aug-2008	\$0.00	\$34,106.75	\$34,106.75	\$1,248,475.20
15-Feb-2009	\$89,176.80	\$34,106.75	\$123,283.55	\$1,159,298.40
			<b>\$157,390.30</b>	
15-Aug-2009	\$0.00	\$31,877.33	\$31,877.33	\$1,159,298.40
15-Feb-2010	\$93,907.20	\$31,877.33	\$125,784.53	\$1,065,391.20
			<b>\$157,661.86</b>	
15-Aug-2010	\$0.00	\$29,529.65	\$29,529.65	\$1,065,391.20
15-Feb-2011	\$98,637.60	\$29,529.66	\$128,167.26	\$996,753.60
			<b>\$157,696.91</b>	
15-Aug-2011	\$0.00	\$26,940.41	\$26,940.41	\$996,753.60
15-Feb-2012	\$104,068.80	\$26,940.42	\$131,009.22	\$862,684.80
			<b>\$157,949.63</b>	
15-Aug-2012	\$0.00	\$24,208.61	\$24,208.61	\$862,684.00
15-Feb-2013	\$110,025.60	\$24,208.61	\$134,234.21	\$752,659.20
			<b>\$158,442.82</b>	
15-Aug-2013	\$0.00	\$21,045.37	\$21,045.37	\$752,659.20
15-Feb-2014	\$116,508.00	\$21,045.37	\$137,553.37	\$636,151.20
			<b>\$158,598.74</b>	
15-Aug-2014	\$0.00	\$17,695.77	\$17,695.77	\$636,151.20
15-Feb-2015	\$123,516.00	\$17,695.77	\$141,211.77	\$512,635.20

			<b>\$158,907.54</b>	
15-Aug-2015	\$0.00	\$14,144.68	\$14,144.68	\$512,635.20
15-Feb-2016	\$91,629.60	\$14,144.68	\$105,774.28	\$421,005.60
			<b>\$119,918.96</b>	
15-Aug-2016	\$0.00	\$11,624.87	\$11,624.87	\$421,005.60
15-Feb-2017	\$96,710.40	\$11,624.87	\$108,335.27	\$324,295.20
			<b>\$119,960.14</b>	
15-Aug-2017	\$0.00	\$8,989.51	\$8,989.51	\$324,295.20
15-Feb-2018	\$102,141.60	\$8,989.51	\$111,131.11	\$222,153.60
			<b>\$120,120.62</b>	
15-Aug-2018	\$0.00	\$6,180.62	\$6,180.62	\$222,153.60
15-Feb-2019	\$107,923.20	\$6,180.62	\$114,103.82	\$114,230.40
			<b>\$120,284.44</b>	
15-Aug-2019	\$0.00	\$3,212.73	\$3,212.73	\$114,230.40
15-Feb-2020	\$114,230.40	\$3,212.73	\$117,443.13	\$0.00
	<b>\$1,491,302.40</b>	<b>\$687,418.52</b>	<b>\$120,655.86</b>	
			<b>\$2,178,720.92</b>	

The Conjunctive Use Groundwater Supply Project being developed by the Authority will consist of a field of 27 wells, expandable at a later date to as many as 45 wells, located in western Roberts and eastern Hutchinson counties of the Texas Panhandle. A blended mixture of well water and lake water will be delivered to ten of the cities, and Borger will receive its well water directly at its clearwell.

Water rights for the project were acquired on 42,765 acres of rangeland. Depending on the quantity and quality of water available in Lake Meredith, which has varied over the last 10 years from around 300 to 475 milligrams per liter of chlorides, 27,000 to 30,000 acre-feet of water per year will be pumped from the wells. The permit obtained from the local Underground Water Conservation District would allow pumpage of up to 40,000 acre-feet per year in normal circumstances, and up to 50,000 acre-feet per year in unusual or emergency conditions.

## CANADIAN RIVER MUNICIPAL WATER AUTHORITY

### ROBERTS COUNTY WATER SUPPLY PROJECT: Bond Series 2005

The City of Lamesa's annual payment to the Canadian River Municipal Water Authority is the City's share of the construction cost of the Roberts County water supply project. The debt is carried by the CRMWA but the City has a contractual obligation to make yearly payments to cover principal and interest. 2005  
Financing for additional conjunctive use groundwater supply project. \$50 million  
Total Project Costs on a 20 year net repayment. This "Wrap-Around" Debt  
service is on New Issue. The city's allocation payment 3.462%.

Payment	Other cities -excluding Lubbock			3.462%
Date	Principal	Interest	Total	Lamesa Monthly payment
15-Aug-2005		\$518,775.00	\$518,775.00	\$4,490.00
15-Feb-2006		\$778,162.50	\$778,162.50	\$4,490.00
15-Aug-2006		\$778,162.50	\$778,162.50	\$4,490.00
15-Feb-2007		\$778,162.50	\$778,162.50	\$4,490.00
15-Aug-2007		\$778,162.50	\$778,162.50	\$4,490.00
15-Feb-2008		\$778,162.50	\$778,162.50	\$4,490.00
15-Aug-2008	\$53,880	\$778,162.50	\$778,162.50	\$4,490.00
15-Feb-2009		\$778,162.50	\$778,162.50	\$4,490.00
15-Aug-2009	\$53,880	\$778,162.50	\$778,162.50	\$4,490.00
15-Feb-2010		\$778,162.50	\$778,162.50	\$4,490.00
15-Aug-2010	\$53,880	\$778,162.50	\$778,162.50	\$4,490.00
15-Feb-2011		\$778,162.50	\$778,162.50	\$4,490.00
15-Aug-2011		\$778,162.50	\$778,162.50	\$4,490.00
15-Feb-2012		\$778,162.50	\$778,162.50	\$4,490.00
15-Aug-2012	\$53,880	\$778,162.50	\$778,162.50	\$4,490.00
15-Feb-2013		\$778,162.50	\$778,162.50	\$4,490.00
15-Aug-2013	\$53,880	\$778,162.50	\$778,162.50	\$4,490.00
15-Feb-2014		\$778,162.50	\$778,162.50	\$4,490.00
15-Aug-2014		\$778,162.50	\$778,162.50	\$4,490.00
15-Feb-2015		\$778,162.50	\$778,162.50	\$4,490.00
15-Aug-2015		\$778,162.50	\$778,162.50	\$6,971.10
15-Feb-2016	\$860,000.00	\$778,162.50	\$1,638,162.50	\$6,971.10
15-Aug-2016		\$755,587.50	\$755,587.50	\$6,985.09

## CANADIAN RIVER MUNICIPAL WATER AUTHORITY

### ROBERTS COUNTY WATER SUPPLY PROJECT: BOND SERIES 2006

The City of Lamesa's annual payment to the Canadian River Municipal Water Authority is the City's share of the construction cost of the Roberts County water supply project. The debt is carried by the CRMWA but the City has a contractual obligation to make yearly payments to cover principal and interest. 2006  
Financing for additional Conjunctive use groundwater supply project. \$50 million  
Total Project Costs on a 20 year net repayment. . City's total principal  
1,069,344.25 and interest \$688,435.32. Total amount \$1,757,779.57

**CANADIAN RIVER MUNICIPAL WATER AUTHORITY**

**ROBERTS COUNTY WATER SUPPLY PROJECT: BOND SERIES 2006**

The City of Lamesa's annual payment to the Canadian River Municipal Water Authority is the City's share of the construction cost of the Roberts County water supply project. The debt is carried by the CRMWA but the City has a contractual obligation to make yearly payments to cover principal and interest. 2006 Financing for additional Conjunctive use groundwater supply project. \$50 million Total Project Costs on a 20 year net repayment. . City's total principal 1,069,344.25 and interest \$688,435.32. Total amount \$1,757,779.57

**More information at:** <http://www.crmwa.com/CONJUSE.htm>

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Bond Balance</b>
5/31/2006	-	-	-	-	1,069,344.25
6/1/2006	-	-	-	-	1,069,344.25
8/15/2006	-	-	-	-	1,069,344.25
9/30/2006	-	-	-	-	1,069,344.25
2/15/2007	-	-	43,910.48	43,910.48	1,069,344.25
8/15/2007	-	-	26,346.29	26,346.29	1,069,344.25
9/30/2007	-	-	-	-	1,069,344.25
2/15/2008	33,011.85	4.250%	26,346.29	59,358.14	1,036,332.40
8/15/2008	-	-	25,644.79	25,644.79	1,036,332.40
9/30/2008	-	-	-	-	1,036,332.40
2/15/2009	34,428.20	4.250%	25,644.79	60,072.99	1,001,904.20
8/15/2009	-	-	24,913.19	24,913.19	1,001,904.20
9/30/2009	-	-	-	-	1,001,904.20
2/15/2010	35,844.55	4.250%	24,913.19	60,757.74	966,059.65
8/15/2010	-	-	24,151.49	24,151.49	966,059.65
9/30/2010	-	-	-	-	966,059.65
2/15/2011	37,369.85	5.000%	24,151.49	61,521.34	928,689.80
8/15/2011	-	-	23,217.25	23,217.25	928,689.80
9/30/2011	-	-	-	-	928,689.80
2/15/2012	39,222.00	5.000%	23,217.25	62,439.25	889,467.80
8/15/2012	-	-	22,236.70	22,236.70	889,467.80
9/30/2012	-	-	-	-	889,467.80
2/15/2013	41,183.10	5.000%	22,236.70	63,419.80	848,284.70
8/15/2013	-	-	21,207.12	21,207.12	848,284.70
9/30/2013	-	-	-	-	848,284.70
2/15/2014	43,253.15	5.000%	21,207.12	64,460.27	805,051.55
8/15/2014	-	-	20,125.79	20,125.79	805,051.55
9/30/2014	-	-	-	-	805,051.55
2/15/2015	45,432.15	5.000%	20,125.79	65,557.94	759,599.40
8/15/2015	-	-	18,989.99	18,989.99	759,599.40
9/30/2015	-	-	-	-	759,599.40
2/15/2016	47,720.10	5.000%	18,989.99	66,710.09	711,879.30
8/15/2016	-	-	17,796.98	17,796.98	711,879.30

**ALL AMERICAN INVESTMENT GROUP,LLC****RENTAL PAYMENT SCHEDULE**

<b>PAYMENT NUMBER</b>	<b>PAYMENT DATE</b>	<b>PAYMENT AMOUNT</b>	<b>INTEREST AMOUNT</b>	<b>PRINCIPAL AMOUNT</b>	<b>PURCHASE OPTION PRICE</b>
1	22-Feb-04	\$29,500.00	\$43,140.94	(\$13,640.94)	\$1,929,864.87
2	22-May-04	\$29,500.00	\$18,405.88	\$11,094.12	\$1,916,527.49
3	22-Aug-04	\$29,500.00	\$18,294.94	\$11,205.06	\$1,903,078.41
4	22-Nov-04	\$29,500.00	\$18,182.89	\$11,317.11	\$1,889,516.69
5	22-Feb-05	\$35,875.00	\$18,069.72	\$17,805.28	\$1,869,466.39
6	22-May-05	\$35,875.00	\$17,891.66	\$17,983.34	\$1,849,248.17
7	22-Aug-05	\$35,875.00	\$17,711.83	\$18,163.17	\$1,828,860.62
8	22-Nov-05	\$35,875.00	\$17,530.20	\$18,344.80	\$1,808,302.33
9	22-Feb-06	\$36,950.00	\$17,346.75	\$19,603.25	\$1,786,496.86
10	22-May-06	\$36,950.00	\$17,150.72	\$19,799.28	\$1,764,508.77
11	22-Aug-06	\$36,950.00	\$16,952.73	\$19,997.27	\$1,742,336.53
12	22-Nov-06	\$36,950.00	\$16,752.75	\$20,197.25	\$1,719,978.60
13	22-Feb-07	\$38,100.00	\$16,550.78	\$21,549.22	\$1,696,283.42
14	22-May-07	\$38,100.00	\$16,335.29	\$21,764.71	\$1,672,389.79
15	22-Aug-07	\$38,100.00	\$16,117.64	\$21,982.38	\$1,648,296.05
16	22-Nov-07	\$38,100.00	\$15,897.82	\$22,202.18	\$1,624,000.53
17	22-Feb-08	\$39,100.00	\$15,675.80	\$23,424.20	\$1,598,501.53
18	22-May-08	\$39,100.00	\$15,441.55	\$23,658.45	\$1,572,788.98
19	22-Aug-08	\$39,100.00	\$15,204.97	\$23,895.03	\$1,546,861.09
20	22-Nov-08	\$39,100.00	\$14,966.02	\$24,133.98	\$1,520,716.05
21	22-Feb-09	\$40,000.00	\$14,724.68	\$25,275.32	\$1,493,452.05
22	22-May-09	\$40,000.00	\$14,471.93	\$25,528.07	\$1,465,959.71
23	22-Aug-09	\$40,000.00	\$14,216.64	\$25,783.36	\$1,438,237.12
24	22-Nov-09	\$40,000.00	\$13,958.81	\$26,041.19	\$1,410,282.36
25	22-Feb-10	\$41,000.00	\$13,698.40	\$27,301.60	\$1,381,093.47
26	22-May-10	\$41,000.00	\$13,425.38	\$27,574.62	\$1,351,660.13
27	22-Aug-10	\$41,000.00	\$13,149.64	\$27,850.36	\$1,321,980.28
28	22-Nov-10	\$41,000.00	\$12,871.13	\$28,128.87	\$1,292,051.86
29	22-Feb-11	\$42,500.00	\$12,589.84	\$29,910.16	\$1,260,372.79
30	22-May-11	\$42,500.00	\$12,290.74	\$30,209.26	\$1,228,428.41
31	22-Aug-11	\$42,500.00	\$11,988.65	\$30,511.35	\$1,196,216.50
32	22-Nov-11	\$42,500.00	\$11,683.54	\$30,816.46	\$1,163,734.81
33	22-Feb-12	\$44,000.00	\$11,375.37	\$32,624.63	\$1,129,481.09
34	22-May-12	\$44,000.00	\$11,049.13	\$32,950.87	\$1,094,940.49
35	22-Aug-12	\$44,000.00	\$10,719.62	\$33,280.38	\$1,060,110.62
36	22-Nov-12	\$44,000.00	\$10,386.81	\$33,613.19	\$1,024,989.05
37	22-Feb-13	\$45,250.00	\$10,050.68	\$35,199.32	\$988,323.33
38	22-May-13	\$45,250.00	\$9,698.69	\$35,551.31	\$951,350.54
39	22-Aug-13	\$45,250.00	\$9,343.18	\$35,906.82	\$914,068.10
40	22-Nov-13	\$45,250.00	\$8,984.11	\$36,265.89	\$876,473.42
41	22-Feb-14	\$46,750.00	\$8,621.45	\$38,128.55	\$837,063.88
42	22-May-14	\$46,750.00	\$8,240.16	\$38,509.84	\$797,324.29
43	22-Aug-14	\$46,750.00	\$7,855.06	\$38,894.94	\$757,251.88
44	22-Nov-14	\$46,750.00	\$7,466.12	\$39,283.88	\$716,843.86
45	22-Feb-15	\$48,200.00	\$7,073.28	\$41,126.72	\$674,647.43

46	22-May-15	\$48,200.00	\$6,662.01	\$41,537.99	\$632,097.60
47	22-Aug-15	\$48,200.00	\$6,246.63	\$41,953.37	\$589,191.42
48	22-Nov-15	\$48,200.00	\$5,827.10	\$42,372.90	\$545,925.90
49	22-Feb-16	\$48,008.26	\$5,403.37	\$42,604.89	\$502,489.77
50	22-May-16	\$48,008.26	\$4,977.32	\$43,030.94	\$458,689.86
51	22-Aug-16	\$48,008.26	\$4,547.01	\$43,461.25	\$414,523.13
52	22-Nov-16	\$48,008.26	\$4,112.40	\$43,895.86	\$369,986.50
53	22-Feb-17	\$48,008.26	\$3,673.44	\$44,334.82	\$325,076.88
54	22-May-17	\$48,008.26	\$3,230.09	\$44,778.17	\$279,791.14
55	22-Aug-17	\$48,008.26	\$2,782.31	\$45,225.95	\$234,126.13
56	22-Nov-17	\$48,008.26	\$2,330.05	\$45,678.21	\$188,078.68
57	22-Feb-18	\$48,008.26	\$1,873.27	\$46,134.99	\$141,645.58
58	22-May-18	\$48,008.26	\$1,411.92	\$46,596.34	\$94,823.60
59	22-Aug-18	\$48,008.26	\$945.95	\$47,062.31	\$47,609.49
60	22-Nov-18	\$48,008.26	\$475.33	\$47,532.93	\$0.00
GRAND TOTALS		\$2,524,999.12	#####	\$1,826,947.02	

# 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**

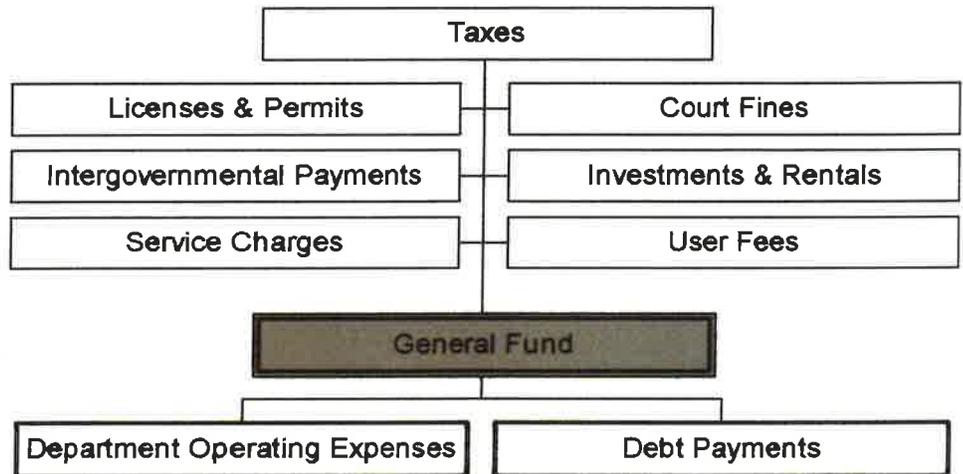
601 South First Street

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 2014-2015**

	<b>Budgeted FY2012-13</b>	<b>Actual FY2012-13</b>	<b>Budgeted FY 2013-14</b>	<b>Estimated FY 2013-14</b>	<b>Proposed FY 2014-15</b>
Beginning Balance (10/1) Current Assets - Liabilities	40,197	626,647	598,273	1,121,920	<b>1,518,157</b>
<i>Revenues:</i>					
Taxes	2,539,955	2,746,676	2,731,482	2,825,705	2,917,881
Franchises & St. Rental	624,353	591,545	627,809	589,809	589,809
Licenses & Permits	38,800	41,229	38,800	39,000	38,300
Fines, Forfit & Penalties	80,850	74,280	80,000	70,000	80,000
Other Govt. Agencies	165,017	170,403	175,038	232,164	175,038
Money & Property	18,800	41,619	18,800	18,500	20,500
Charges for Current Svcs.	15,350	98,103	15,350	14,650	15,350
Miscellaneous Revenues	146,342	285,364	139,842	428,889	139,842
<b>Total Revenues</b>	<b>3,629,467</b>	<b>4,049,219</b>	<b>3,827,121</b>	<b>4,218,717</b>	<b>3,976,719</b>
<i>Transfers In:</i>					
	0	0	0	0	
2012 Tax Notes \$80,000/6 yr pay out		0		0	0
TML Insurance/Hail Roof Payment				0	
<b>Total Rev. &amp; Transfers</b>	<b>3,629,467</b>	<b>4,049,219</b>	<b>3,827,121</b>	<b>4,218,717</b>	<b>3,976,719</b>
<b>Total Funds Available</b>	<b>3,669,664</b>	<b>4,675,866</b>	<b>4,425,394</b>	<b>5,340,637</b>	<b>5,494,875</b>
<i>Expenditures:</i>					
501 Administration	206,794	162,006	206,794	194,951	214,586
502 General Govt.	245,983	200,251	245,983	220,936	257,640
504 Vehicle Services	31,016	15,927	31,016	43,530	34,843
505 Fire Department	646,792	540,836	646,792	854,403	733,977
506 Police Department	1,486,306	1,329,182	1,486,306	1,433,722	1,589,511
507 Street Department	614,679	434,769	614,679	557,122	645,127
509 Parks Department	566,099	610,928	566,099	517,817	575,873
508 Inspection Services					142,320
<b>Total Expenditures</b>	<b>3,797,669</b>	<b>3,293,898</b>	<b>3,797,669</b>	<b>3,822,481</b>	<b>4,193,877</b>
<i>Transfers Out:/ GOLF COURSE</i>					
	21,230	40,668	57,639	0	0
Debt service including warrants/other		219,380		0	0
<b>Total Exp &amp; Transf Out</b>	<b>3,818,899</b>	<b>3,553,946</b>	<b>3,855,308</b>	<b>3,822,481</b>	<b>4,193,877</b>
Excess (deficiency) of Revenues over Expenditures	(168,203)	<b>1,121,920</b>	29,452	<b>396,236</b>	(217,158)
<b>Ending Balance (9/30)</b>	<b>(149,236)</b>	<b>1,121,920</b>	<b>570,086</b>	<b>1,518,157</b>	<b>1,300,998</b>

**GENERAL FUND  
EXPENDITURE SUMMARY FISCAL YEAR 2014-2015**

**EXPENDITURES BY DEPARTMENT:**

<b>Department</b>	<b>Budgeted FY2012-13</b>	<b>Actual FY2012-13</b>	<b>Budgeted FY 2013-14</b>	<b>Estimated FY 2013-14</b>	<b>Proposed FY 2014-15</b>
501 Administration	206,794	162,006	206,794	194,951	214,586
502 General Government	245,983	200,251	245,983	220,936	257,640
504 Vehicle Services	31,016	15,927	31,016	43,530	34,843
505 Fire Department	646,792	540,836	646,792	854,403	733,977
506 Police Department	1,486,306	1,329,182	1,486,306	1,433,722	1,589,511
507 Street Department	614,679	434,769	614,679	557,122	645,127
509 Parks Department	566,099	610,928	566,099	517,817	575,873
<b>Total Expenditures</b>	<b>3,797,669</b>	<b>3,293,898</b>	<b>3,797,669</b>	<b>3,822,481</b>	<b>4,051,557</b>

**EXPENDITURES BY CATEGORY:**

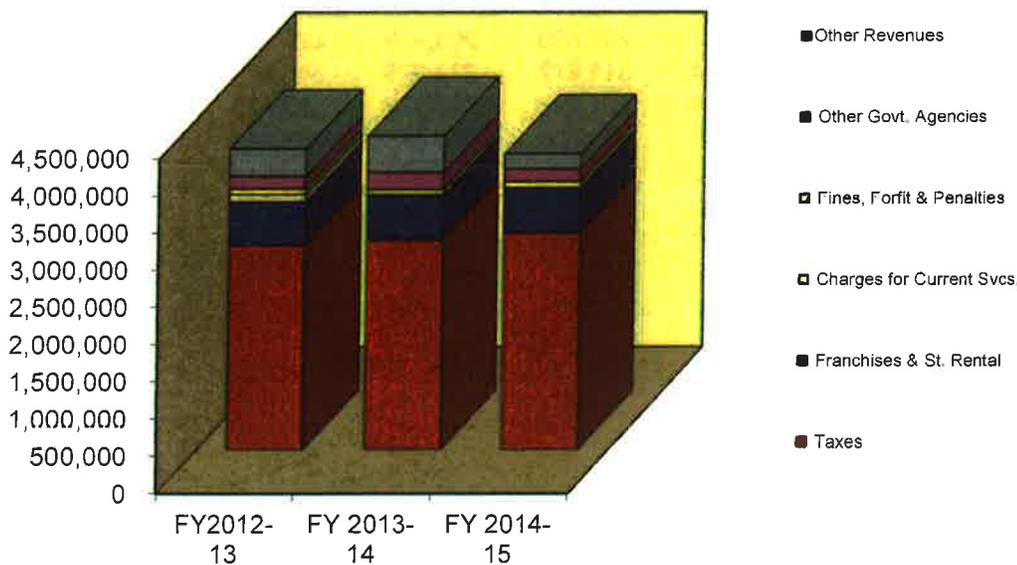
100 Personal Services	2,340,614	2,227,053	2,346,845	2,278,409	2,806,403
200 Supplies & Materials	207,240	188,093	207,890	203,449	222,170
400 Maint Bldgs/Grnds	264,811	207,674	311,872	273,975	340,261
500 Maint of Eqpt	142,735	153,029	162,425	194,275	168,325
600 Misc Services	618,259	575,188	625,706	581,688	663,760
700 Sundry Services	288,622	272,270	291,265	272,168	254,645
900 Capital Outlay	157,700	204,393	193,855	214,919	232,651
Gross Expenditures	4,262,180	4,067,130	4,444,164	4,289,695	4,688,215
Less Reimbursements	(766,719)	(773,232)	(646,495)	(652,204)	(696,434)
<b>Net Expenditures</b>	<b>3,495,461</b>	<b>3,293,898</b>	<b>3,797,669</b>	<b>3,637,491</b>	<b>3,991,781</b>

# GENERAL FUND REVENUE SUMMARY FY 2014-2015

## REVENUE BY DEPARTMENT:

Department	Budgeted FY2012-13	Actual FY2012-13	Budgeted FY 2013-14	Estimated FY 2013-14	Proposed FY 2014-15
501 Administration	74,350	189,027	74,350	83,250	75,550
502 General Government	2,726,247	2,912,709	2,916,924	2,998,647	3,104,172
504 Vehicle Services	0	0	0	0	0
505 Fire	147,017	147,016	157,038	157,038	157,038
506 Police	0	23,387	0	57,126	0
507 Street	628,353	593,716	631,809	591,709	593,809
509 Park	47,000	183,364	47,000	47,000	47,000
<b>Total General Fund Revenue</b>	<b>3,622,967</b>	<b>4,049,219</b>	<b>3,827,121</b>	<b>3,934,770</b>	<b>3,976,719</b>

## REVENUE TRENDS:



**GENERAL FUND  
REVENUE SUMMARY FY 2014-2015**

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**REVENUE DETAIL:**

*T A X E S:*

40101 AD VALOREM - CURRENT	1,702,485
Current Ad Valorem Taxes are property taxes which are due during the period October 1, 2006 to July 31, 2007	
40102 AD VALOREM - DELINQUENT	80,000
Delinquent taxes are those property taxes which were due in prior years and paid in the current year.	
40103 PENALTY AND INTEREST	55,000
Property taxes which are paid after they become delinquent are assessed penalties and interest.	
40104 SALES TAX	1,079,496
Sales tax revenues are collected by the State Comptroller, upon 1% of certain retail and service purchases.	
40106 BEVERAGE TAX	900
The State Comptroller collects	

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Subtotal 2,917,881

*RANCHISE AND STREET RENTALS:*

40206 WATER AND WASTEWATER GROSS RECEIPTS	84,547
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	85,000
The city collects a franchise fee from ENERGAS based upon 4% of gross reported sales in exchange for use of city streets & alley rights-of-way.	

**GENERAL FUND  
REVENUE SUMMARY FY 2014-2015**

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**REVENUE DETAIL: (Continued)**

40203 TELEPHONE UTILITY 100,000  
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 40,000  
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 589,809

*LICENSES AND PERMITS:*

40302 BUSINESS LICENSES AND INSPECTION FEES 4,500  
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 11,800  
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 38,300

*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 FY 2014-2015**

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**REVENUE DETAIL: (Continued)**

*OTHER GOVERNMENT AGENCIES:*

40601 DAWSON COUNTY - FIRE Contract to provide rural fire services for the county.	157,038
40602 DAWSON COUNTY - COMMUNICATIONS Agreement to provide dispatching and communications services for Sheriff's Dept.	0
40603 DAWSON COUNTY - SWIMMING POOL Agreement with Dawson County for county to pay one-half of the operating loss of the swimming pool.	18,000
40605 LAMESA IND. SCHOOL DIST. The city receives funds from L.I.S.D. for an in-school officer.	0
40606 PERMIAN BASIN REGIONAL PLANNING COMMISSION US Dept. of Justice grants and Task Force	0
Subtotal	----- 175,038
 <i>INCOME FROM USE OF MONEY AND PROPERTY:</i>	
40505 INTEREST ON INVESTMENTS Includes interest from investments of idle cash in the General Fund.	2,500
40501 RENTAL OF FACILITIES Includes fees from rental of community buildings (Forrest Park Pioneer Park). Also includes fees collected from rental of ball fields and other facilities.	16,000
40504 RENTAL OF EQUIPMENT 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.	2,000
40502 RENTAL OF LAND Includes fees from rental of city owned land. Rental rates set by the City Council.	0
Subtotal	----- 20,500

**GENERAL FUND  
REVENUE SUMMARY FY 2014-2015**

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**REVENUE DETAIL: (Continued)**

*CHARGES FOR CURRENT SERVICES:*

40802 TAX CERTIFICATES	350
Includes fees collected for the issuance of tax certificates.	
40803 SALE OF MATERIALS, SUPPLIES, AND LABOR	2,000
Includes fees collected for the sale of city owned materials (cold mix, caliche, etc.), supplies (copies & reports) and labor performed by city employees.	
40804 SWIMMING POOL ADMISSIONS	8,000
Includes fees for daily admissions to the swimming pool and fees for private rentals of the pool.	
40805 SWIMMING POOL CONCESSIONS	5,000
Includes revenues from sales of concessions at the swimming pool.	
40806 PAVING	0
Includes fees collected for materials and labor costs for paving on private property or for other governmental agencies.	
Subtotal	15,350

*MISCELLANEOUS REVENUES:*

40901 & 40902 PAYMENTS IN LIEU OF TAXES	80,442
Includes payments in lieu of taxes by Enterprise Funds operating departments, based upon value of fixed assets.	
40903 COURT COST ADMINISTRATIVE CHARGES	25,000
Includes administrative charges allowed on collection of state court costs fees. (10% of court cost fees)	
40904 MISCELLANEOUS INCOME	34,400
Includes income from other sources, including DARE contributions, C.O.P.S. Grant from Justice Dept. & L.E.D.C. admin. charges.	
<b>Total General Fund Revenues</b>	<b>3,976,719</b>

## GENERAL FUND

### AD VALOREM TAX REVENUE SUMMARY FISCAL YEAR 2014-2015

**ESTIMATE OF AD VALOREM TAX RECEIPTS:**

Estimate of receipts from Current Year's Taxes: 1,702,485  
 Proposed Ad Valorem Tax Rate per \$100.00 of valuation: 0.72430

**ESTIMATE OF APPRAISED AD VALOREM TAX VALUES:**

Estimated Total Appraised Value for 2014 258,193,640  
 Less exemptions: 2,701,790  
 Estimated Net Tax Roll for 2014: 255,491,850  
 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 **.07243 > 0.7340** 23,505

**ESTIMATE OF POTENTIAL AD VALOREM TAX COLLECTIONS:**

	No Change	1 cent Increase	2 cent Increase	3 cent Increase
Proposed tax rate per \$100 valuation	<b>0.72430</b>	<b>0.73430</b>	0.74430	0.75430
Gross revenue from taxes	1,850,527	1,876,077	1,901,626	1,927,175
Estimated discount 5.00%	92,526	93,804	95,081	96,359
Estimated uncollect. 1.00%	18,505	18,761	19,016	19,272
Est. uncollect. prev. year 2.00%	37,011	37,522	38,033	38,544
Estimated collections (Funds Available)	1,702,485	1,725,991	1,749,496	1,773,001

**PROPOSED DISTRIBUTION OF AD VALOREM TAXES COLLECTED:**

	Est. Funds Available	Percent of Total Tax Rate	Tax Rate Distribution
To General Fund	1,530,210	89.88%	0.651
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	0.84%	0.006
Total	1,702,485	90.72%	0.724

## SUMMARY OF SALES TAX REVENUES FISCAL YEAR 2014-2015

### ESTIMATE OF SALES AND USE TAX RECEIPTS:

Estimated Receipts for Fiscal Year 2014-2015

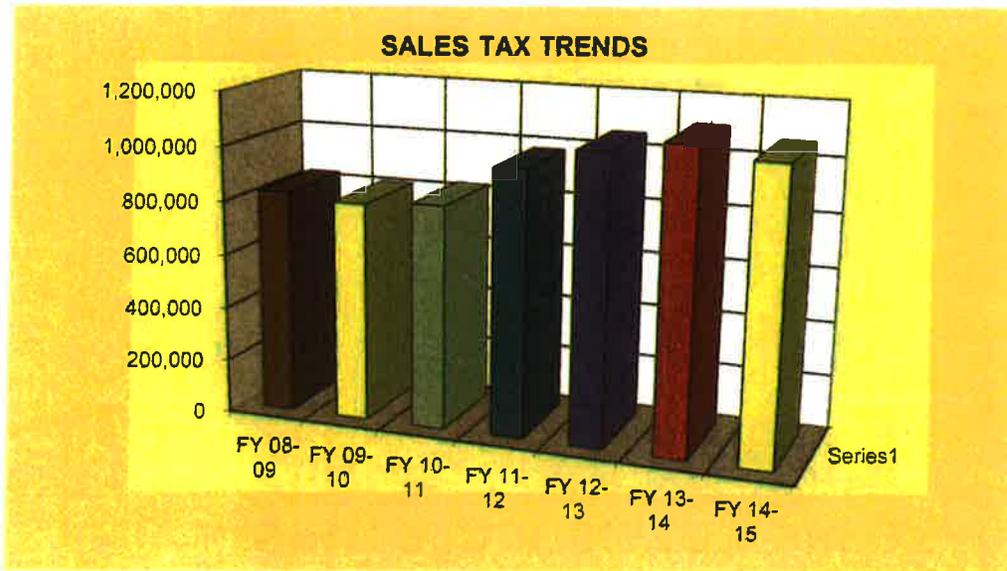
**1,079,496**

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

Month	FY FY 11-12	FY FY 12-13	FY FY 13-14	Percent change in		Projected 2014-2015
				One year	Two Years	
<b>OCTOBER</b>	<b>74,341</b>	<b>76,526</b>	<b>78,490</b>	2.57%	5.58%	80,601
<b>NOVEMBER</b>	<b>94,812</b>	<b>98,539</b>	<b>98,550</b>	0.01%	3.94%	101,039
<i>Year to date</i>	<b>169,153</b>	<b>175,065</b>	<b>177,040</b>	1.13%	4.66%	181,640
<b>DECEMBER</b>	<b>68,485</b>	<b>78,809</b>	<b>79,794</b>	1.25%	16.51%	87,006
<i>Year to date</i>	<b>237,638</b>	<b>253,874</b>	<b>256,835</b>	1.17%	8.08%	268,645
<b>JANUARY</b>	<b>71,687</b>	<b>82,151</b>	<b>78,110</b>	-4.92%	8.96%	83,739
<i>Year to date</i>	<b>309,325</b>	<b>336,025</b>	<b>334,945</b>	-0.32%	8.28%	352,385
<b>FEBRUARY</b>	<b>104,131</b>	<b>109,385</b>	<b>113,104</b>	3.40%	8.62%	117,847
<i>Year to date</i>	<b>413,456</b>	<b>445,410</b>	<b>448,049</b>	0.59%	8.37%	470,231
<b>MARCH</b>	<b>68,577</b>	<b>77,228</b>	<b>71,000</b>	-8.06%	3.53%	74,691
<i>Year to date</i>	<b>482,033</b>	<b>522,638</b>	<b>519,049</b>	-0.69%	7.68%	544,923
<b>APRIL</b>	<b>73,945</b>	<b>91,526</b>	<b>86,764</b>	-5.20%	17.34%	96,897
<i>Year to date</i>	<b>555,978</b>	<b>614,164</b>	<b>605,813</b>	-1.36%	8.96%	641,820
<b>MAY</b>	<b>103,421</b>	<b>106,711</b>	<b>107,356</b>	0.60%	3.80%	109,764
<i>Year to date</i>	<b>659,399</b>	<b>720,875</b>	<b>713,169</b>	-1.07%	8.15%	751,584
<b>JUNE</b>	<b>76,617</b>	<b>76,329</b>	<b>87,017</b>	14.00%	13.57%	90,388
<i>Year to date</i>	<b>736,016</b>	<b>797,204</b>	<b>800,186</b>	0.37%	8.72%	841,972
<b>JULY</b>	<b>73,955</b>	<b>88,118</b>	<b>88,000</b>	-0.13%	18.99%	97,403
<i>Year to date</i>	<b>809,971</b>	<b>885,322</b>	<b>888,186</b>	0.32%	9.66%	939,375
<b>AUGUST</b>	<b>97,618</b>	<b>97,037</b>	<b>92,000</b>	-5.19%	-5.76%	81,926
<i>Year to date</i>	<b>907,589</b>	<b>982,359</b>	<b>980,186</b>	-0.22%	8.00%	1,021,301
<b>SEPTEMBER</b>	<b>78,731</b>	<b>75,836</b>	<b>77,000</b>	1.53%	-2.20%	80,000
<b>TOTAL</b>	986,320	1,058,195	1,057,186	-0.10%	7.18%	1,101,301
	<small>estimated</small>	<small>estimated</small>	<small>estimated</small>			<small>estimated</small>
<b>BUDGETED</b>						<b>1,079,496</b>

**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>	976,994	<b>18.4%</b>	859,670	114%
<b>FY 12-13</b>	1,057,186	<b>8.2%</b>	875,000	121%
<b>FY 13-14</b>	1,101,301	<b>4.2%</b>	972,500	113%
<b>FY 14-15</b>	1,061,500	<b>-3.6%</b>		

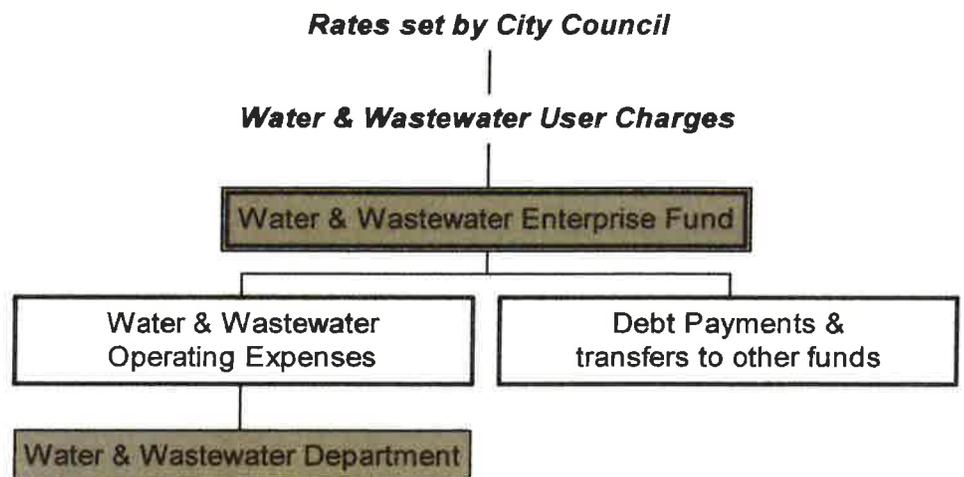


# WATER & WASTEWATER

## SERVICES PROVIDED

*The Water & Wastewater Enterprise Fund is a proprietary fund. Proprietary funds are used to account for operations that are financed and operated in a manner similar to a private business and which provides services primarily on a user charge basis.*

The Water & Wastewater Enterprise Fund provides water production and distribution services, wastewater collection and treatment services, utility billing, electrical maintenance, and inspection and code enforcement services.



## Funded Activities

- Water production and distribution from city well field
- Water distribution from Canadian River Municipal Water Authority
- Operation and maintenance of wastewater treatment plant, including funding of wastewater disposal irrigation program by Parks Dept.
- Utility billing and collection services
- Code enforcement and inspections program
- Technical services, including electrical maintenance services



UTILITY DIRECTOR

601 South First Street

Phone: 806-872-4347

Fax: 808-872-4338



**WATER AND WASTEWATER ENTERPRISE FUND  
FUND SUMMARY AND PROJECTION OF FINANCIAL CONDITION  
AT END OF FISCAL YEAR 2014-2015**

	Budgeted FY2012-13	Actual FY2012-13	Budgeted FY 2013-14	Estimated FY 2013-14	Proposed FY 2014-15
<b>OPERATING ACCOUNT</b>					
<b>Total Working Capital</b>					
<b>Available Oct. 1st</b>	609,783	622,825	1,143,316	660,670	553,659
<i>Revenues:</i>					
Operating	3,848,394	3,612,281	4,138,109	3,909,490	4,172,680
Non-Operating	96,891	539,239	107,691	157,889	226,891
<b>Total Revenues</b>	<b>3,945,285</b>	<b>4,151,520</b>	<b>4,245,800</b>	<b>4,067,379</b>	<b>4,399,571</b>
<i>Expenses:</i>					
Operating	4,743,935	4,113,675	4,316,784	4,174,390	4,529,884
Non-Operating /depreciation	0	0	0	0	0
<b>Total Expenses</b>	<b>4,743,935</b>	<b>4,113,675</b>	<b>4,316,784</b>	<b>4,174,390</b>	<b>4,529,884</b>
Net Income (Defecit)	(798,650)	37,845	(70,984)	(107,011)	(130,313)
Adjustments/Income to Working Cap	500,000	0		0	
Investment Sewer Lift Station Funds	0	0	0	0	0
<b>Total Working Capital</b>					
<b>Available Sept. 30th</b>	311,133	660,670	1,072,332	553,659	423,345

**RESERVE ACCOUNT**

**Capital Equipment Reserve**

<b>Begining Balance (10/1):</b>	88,447	30,285	0	0	0
Deposit	0	100,000			0
interest	5,000	2,768	0	0	0
<b>Ending Balance (9/30):</b>	<b>93,447</b>	<b>133,053</b>	<b>0</b>	<b>0</b>	<b>0</b>

**WATER AND WASTEWATER ENTERPRISE FUND**  
**Revenue Detail Fiscal Year 2014-2015**

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**REVENUE DETAIL:**

***Operating Revenues:***

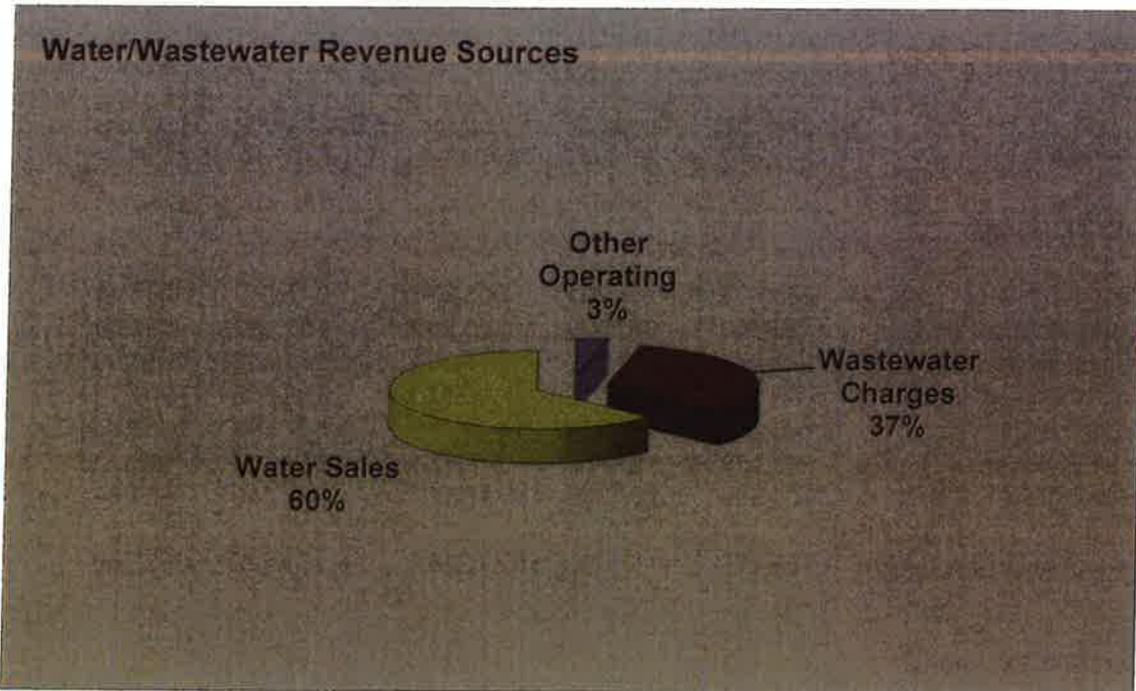
<b>WATER SALES</b>	2,529,943
Revenue from the sale of metered water through the distribution system.	
<b>WASTEWATER CHARGES</b>	1,403,437
Revenue from charges for the collection and treatment of wastewater.	
<b>TAP AND METER CHARGES</b>	4,400
Revenue from fees charged for connections to the water and sewer systems.	
<b>RECONNECTS, OVER AND SHORT</b>	38,000
Revenue from fees charged for reconnection to the system.	
<b>PENALTIES/PERMITS &amp; INSP.</b>	
Revenue from penalty charges for late payment of fees.	95,000
Building Permits	22,000
Inspection Fees	4,500
	121,500
<b>INTEREST AND LEASES</b>	61,000
Revenue from interest earnings from the investment of idle funds and from the lease of city property.	
<b>SALES OF MATERIAL/LABOR</b>	10,000
<b>MISCELLANEOUS</b>	3,000
Revenue from other sources, including owner participation in water & wastewater line extensions.	
	Subtotal 74,000
<b>Total Water &amp; Wastewater Enterprise Fund Revenues:</b>	<b>4,246,680</b>

## WATER AND WASTEWATER ENTERPRISE FUND REVENUE SUMMARY FISCAL YEAR 2014-2015

### REVENUE BY SOURCE:

Revenue Source	Budgeted FY2012-13	Actual FY2012-13	Budgeted FY 2013-14	Estimated FY 2013-14	Proposed FY 2014-15
<b>Water Sales:</b>					
Water Tower Maint. Fee \$2.00	96,000	104,586	100,800	100,800	100,800
Residential Water ICL	1,606,585	1,336,420	1,784,608	1,575,000	1,794,374
Com. Water ICL	289,133	308,453	289,133	300,000	292,229
Res. Water OCL	15,277	13,045	17,751	13,751	20,124
Com. Water OCL	34,917	24,125	37,448	28,734	38,216
Industrial (Prison) Water	362,373	365,391	410,000	397,290	385,000
<b>Wastewater Charges:</b>	0	0	0	0	0
Residential - ICL	906,206	934,363	941,325	950,000	982,721
Commercial - ICL	201,876	174,866	201,000	180,000	199,053
Industrial (Prison)	209,982	184,298	205,944	201,000	210,063
Residential - OCL	1,074	605	600	600	600
Commercial - OCL	8,971	13,070	11,000	11,000	11,000
Account Transfer Fees	0	1,532	1,100	1,100	1,100
Bulk Water sales/contractors		153		215	
Tap and Meter Charges/Acc. tra	6,000	7,922	4,400	13,000	4,400
	0		0		
		0		0	
Reconnects, Over/Short	30,000	35,949	38,000	42,000	38,000
Penalties	80,000	107,503	95,000	95,000	95,000
Building Permits & Fees					0
Inspection Fees					0
Total Operating Rev.	3,848,394	3,612,281	4,138,109	3,909,490	4,172,680
<i>Interest on Investments</i>	16,000	21,710	21,000	19,500	21,000
Farm leases/Water Tower Lease	41,000	43,656	40,000	92,500	40,000
Sales of Materials & Labor	7,000	445,584	10,000	12,000	10,000
Rental of Equipment/Mis. Insur	3,000	0	3,000	1,000	3,000
LEAP Reimb. For Elev. Tower	7,000	5,400	10,800	10,000	130,000
LEDC Reimb./Maint. Prison Ta	22,891	22,889	22,891	22,889	22,891
Total Non-Opr Revenues	96,891	539,239	107,691	157,889	226,891
Total Fund Revenues	3,945,285	4,151,520	4,245,800	4,067,379	4,399,571

**WATER AND WASTEWATER FUND REVENUE SOURCES:**



**SUMMARY****FISCAL YEAR****FISCAL YEAR 2014-15****EXPENSES BY CATEGORY:**

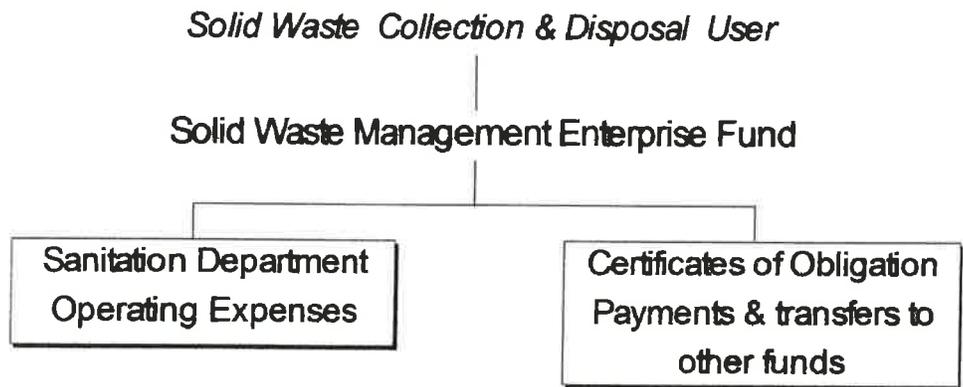
Expense Category	Budgeted FY2012-13	Actual FY2012-13	Budgeted FY 2013-14	Estimated FY 2013-14	Proposed FY 2014-15
<b>Operating Expenses:</b>					
100 Personal Services	993,485	958,204	1,003,898	977,752	995,484
200 Supplies & Materials	150,100	160,579	156,200	153,893	172,800
400 Maint. of Bldgs/Grnds	172,250	236,939	215,700	216,139	213,200
500 Maint. of Equipment	86,503	132,458	99,250	120,905	109,250
600 Misc. Services	1,745,442	1,459,720	1,670,182	1,592,286	1,655,054
700 Sundry Expenses	643,858	942,503	617,454	548,366	426,225
900 Capital Outlay	960,539	221,706	#VALUE!	565,049	957,871
Total Operating Expenses	4,752,177	4,112,109	#VALUE!	4,174,390	4,529,884
<b>Non-Operating Expenses:</b>					
Transfer to General Fund	0	0	0	0	0
Interest & Fiscal Charges:					
C.O.	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total Non-Operating Exp	0	0	0	0	0
<b>Total Fund Expenses</b>	<b>4,752,177</b>	<b>4,112,109</b>	<b>#VALUE!</b>	<b>4,174,390</b>	<b>4,529,884</b>

# SOLID WASTE MANAGEMENT

*The Solid Waste Management Enterprise Fund is a proprietary fund. Proprietary funds are used to account for operations that are financed and operated in a manner similar to a private business and which provides services primarily on a user charge basis.*

## SERVICES PROVIDED

The Solid Waste Management Fund provides environmental health related services to the community such as, solid waste collection and disposal, vector control, animal control, street cleaning, and public health services.



**PUBLIC WORKS  
DIRECTOR**

1001 South Dallas Avenue

Phone: 806-872-4331

Fax: 808-872-4338

## Funded Activities

- Funding of environmental health services in the city performed by the South Plains Public Health District
- Sanitation Department services including solid waste collection
- Operation of the Type I Solid Waste Landfill
- Funding of vector control activities
- Funding of animal control services by the Police Department
- Funding of street cleaning services by the Street Department



**SOLID WASTE MANAGEMENT ENTERPRISE FUND  
FUND SUMMARY AND PROJECTION OF FINANCIAL CONDITION  
AT THE END OF FISCAL YEAR 2014-2015**

	Budgeted FY2012-13	Actual FY2012-13	Budgeted FY 2013-14	Estimated FY 2013-14	Proposed FY 2014-15
<b>OPERATING ACCOUNT</b>					
<b>Total Working Capital</b>					
Available Oct 1st	341,037	605,897	476,623	278,821	216,037
<i>Revenues:</i>					
Operating	1,425,848	1,454,466	1,650,316	1,658,200	1,885,064
Non-Operating	86,000	341,706	86,000	78,961	81,000
<b>Total Revenues</b>	<b>1,511,848</b>	<b>1,796,172</b>	<b>1,736,316</b>	<b>1,737,161</b>	<b>1,966,064</b>
<i>Expenses:</i>					
Operating	1,807,474	1,906,591	1,873,119	1,799,945	1,965,897
Non-Operating	0	216,657	0	0	0
<b>Total Expenses</b>	<b>1,807,474</b>	<b>2,123,248</b>	<b>1,873,119</b>	<b>1,799,945</b>	<b>1,965,897</b>
Net Income (Defecit)	(295,626)	(327,076)	(136,803)	(62,784)	167
Transfers	0	0	0	0	0
<b>Total Working Capital</b>					
Available Sept. 30th	45,411	278,821	339,820	216,037	216,203
<b>RESERVE ACCOUNTS</b>					
<b>Capital Equipment Reserve</b>					
Beginning Balance (10/1):	118,501	25,821	0	0	0
Increase (Decrease) deposit/int in Capital Reserve:	0	16,412	0	0	0
Interest	0	594	0	0	0
<b>Ending Balance (9/30):</b>	<b>118,501</b>	<b>42,827</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Landfill Closure &amp; Post-Closure Care Reserve</b>					
Beginning Balance (10/1):	539,223	573,793	551,922	594,201	605,291
Increase (Decrease) in Reserve:	11,000	20,408	10,500	10,000	11,000
<b>Ending Balance (9/30):</b>	<b>550,223</b>	<b>594,201</b>	<b>562,422</b>	<b>604,201</b>	<b>616,291</b>
Total in Reserve Accounts	668,724	637,028	562,422	604,201	616,291

**SOLID WASTE MANAGEMENT ENTERPRISE FUND  
REVENUE DETAIL      FISCAL YEAR 2013-2014**

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**REVENUE DETAIL:**

**OPERATING REVENUES:**

**SANITATION SERVICE FEES** 1,818,664  
Revenue from the sale of sanitation service to residential and commercial customers; including brush and large item collections.

**LANDFILL FEES** 42,400  
Revenue from charges for non-residential landfill use; including contractual fees collected from other private haulers and other governmental entities.

**VECTOR CONTROL SERVICE FEES** 24,000  
Revenue from fees charged for seasonal vector control services.

Subtotal 1,885,064

**NON-OPERATING REVENUES:**

**INTEREST AND LEASES** 13,000  
Revenue from interest earnings from the investment of idle funds and from the lease of city property owned or operated by the Solid Waste Management Fund or its operating department.

**SALES OF MATERIALS** 3,000

**MISCELLANEOUS & COUNTY CONTRACT**  
Revenue from other sources including landfill services contract with Dawson County. 65,000

Subtotal 81,000

**Total Solid Waste Management Enterprise Fund Revenues:** **1,966,064**

# SOLID WASTE MANAGEMENT ENTERPRISE FUND REVENUE SUMMARY FISCAL YEAR 2014-2015

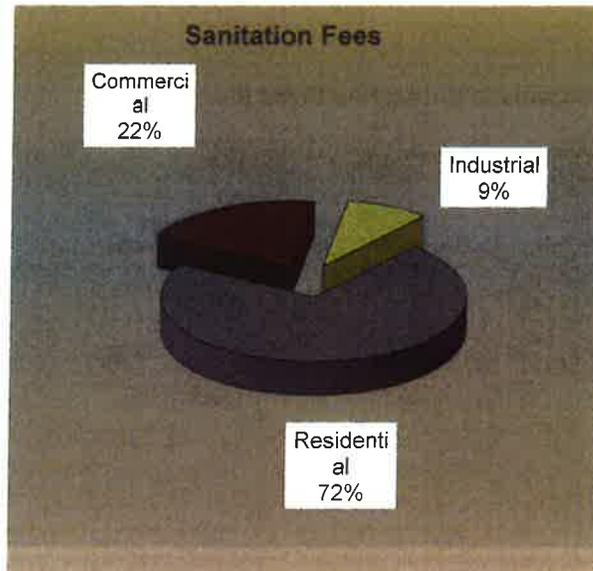
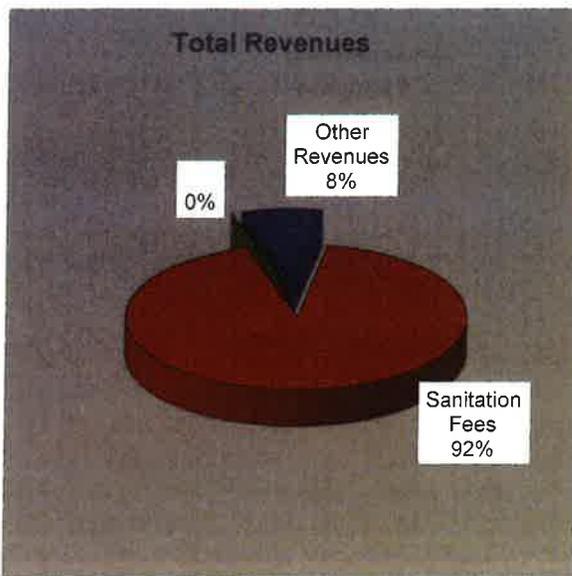
Revenue Source	Budgeted FY2012-13	Actual FY2012-13	Budgeted FY 2013-14	Estimated FY 2013-14	Proposed FY 2014-15
<b>Sanitation Service Fees:</b>					
Roll-Off Containers	15,000	37,390	15,000	40,000	25,000
Residential	885,293	819,422	1,082,760	1,050,000	1,255,800
Commercial	280,000	290,853	303,828	300,000	337,536
Industrial (TDCJ)	154,155	141,228	151,942	142,000	151,380
Commercial OCL	30,000	35,784	35,386	36,000	37,948
Residential OCL	11,000	16,113	11,000	18,000	11,000
Landfill Access Fees	30,000	89,472	30,000	52,000	42,000
Vector Control Svc. Fees	20,000	24,204	20,000	20,000	24,000
Recycling Revenue	400	0	400	200	400
<b>Total</b>	<b>1,425,848</b>	<b>1,454,466</b>	<b>1,650,316</b>	<b>1,658,200</b>	<b>1,885,064</b>

**Non-Operating Revenues:**

County Contract	65,000	67,364	65,000	65,000	65,000
Interest and Leases	13,000	23,656	13,000	11,000	13,000
Sale of Material/rental of equip./M	8,000	250,686	8,000	2,961	3,000
<b>Total</b>	<b>86,000</b>	<b>341,706</b>	<b>86,000</b>	<b>78,961</b>	<b>81,000</b>

**Total Fund Revenues 1,511,848 1,796,172 1,736,316 1,737,161 1,966,064**

**REVENUE SOURCES:**

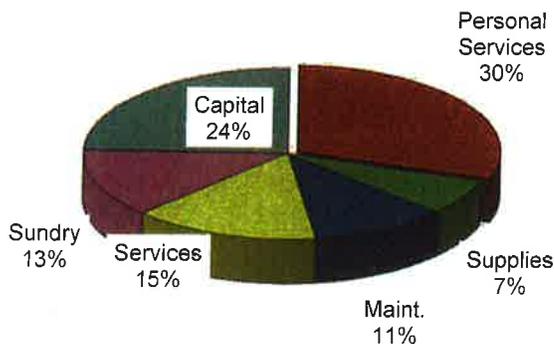


# SOLID WASTE MANAGEMENT ENTERPRISE FUND EXPENSE SUMMARY FISCAL YEAR 2014-2015

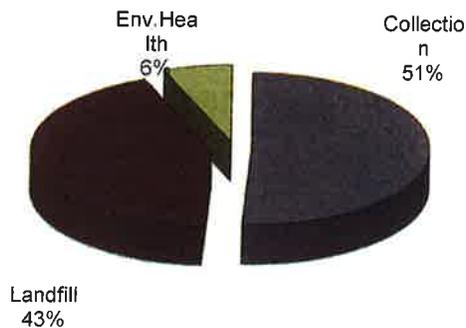
**EXPENSES BY CATEGORY:**

Expense Category	Budgeted FY2012-13	Actual FY2012-13	Budgeted FY 2013-14	Estimated FY 2013-14	Proposed FY 2014-15
<b>Operating Expenses:</b>					
100 Personal Services	578,093	535,502	596,063	574,092	589,598
200 Supplies & Materials	109,200	111,768	129,100	125,350	130,200
400 Maint. of Bldgs/Grnd	23,500	13,332	34,500	33,238	33,500
500 Maint. of Equipment	188,136	212,423	184,319	178,761	185,036
600 Misc. Services	433,673	340,770	352,150	267,100	288,667
700 Sundry Expenses	286,643	647,047	388,758	423,503	258,967
900 Capital Outlay	188,229	45,749	188,229	197,901	479,929
	-----	-----	-----	-----	-----
Gross Operating Exp.	1,807,474	1,906,591	1,873,119	1,799,945	1,965,897
Less Reimbursements	0	0	0	0	0
	-----	-----	-----	-----	-----
Net Operating Expenses	1,807,474	1,906,591	1,873,119	1,799,945	1,965,897
<b>Non-Operating Expenses:</b>					
Infrastructure Improvements	37,706	0	0	0	0
Int. & Fiscal Charge (C.O.)	35,604	0	0	0	0
	-----	-----	-----	-----	-----
Total Non-Operating Exp	73,310	0	0	0	0
	-----	-----	-----	-----	-----
<b>Total Fund Expenses</b>	<b>1,880,784</b>	<b>1,906,591</b>	<b>1,873,119</b>	<b>1,799,945</b>	<b>1,965,897</b>

**By Expense Category:**



**By Activity:**





**LAMESATEXAS**  

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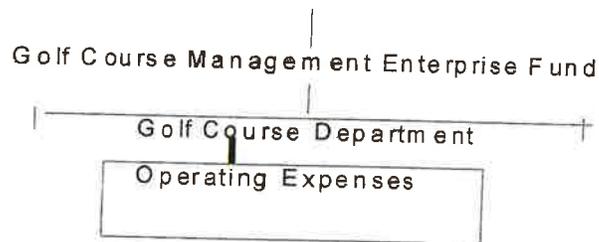
**TRADE CORRIDOR CROSSING**

# GOLF COURSE MANAGEMENT

## SERVICES PROVIDED

The Golf Course Management Fund provides a quality of life services to the community such as, a 9 hole golf course for all citizens.

*The Golf Course Management Enterprise Fund is a proprietary fund. Proprietary funds are used to account for operations that are financed and operated in a manner similar to a private business and which provides services primarily on a user charge basis.*



## Funded Activities

- Funding of Golf Course Department

GOLF SUPERINTENDENT

Phone: 806-872-8100

Fax: 808-872-4338



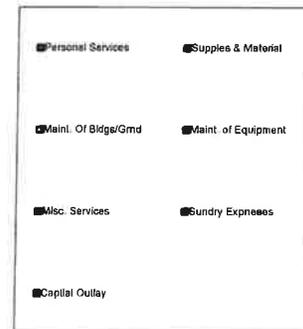
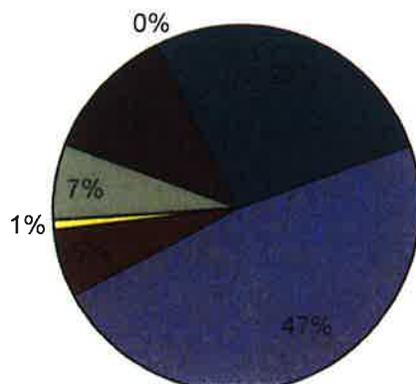
**MUNICIPAL GOLF ENTERPRISE FUND  
FUND SUMMARY AND PROJECTION OF FINANCIAL CONDITION  
FISCAL YEAR 2014-2015**

	Budgeted FY2012-13	Actual FY2012-13	Budgeted FY 2013-14	Estimated FY 2013-14	Proposed FY 2014-15
<b>OPERATING ACCOUNT</b>					
<b>Total Working Capital Available Oct. 1st</b>	0	-	-	0 0	0
<i>Revenues:</i>					
Operating	142,400	156,987	165,700	166,150	165,700
Non-Operating	0	0	0	-	0
<b>Total Revenues</b>	<b>142,400</b>	<b>156,987</b>	<b>165,700</b>	<b>166,150</b>	<b>165,700</b>
<i>Expenses:</i>					
Operating	194,685	188,276	237,672	236,723	264,961
Non-Operating	0	0	0	0	0
<b>Total Expenses</b>	<b>194,685</b>	<b>188,276</b>	<b>237,672</b>	<b>236,723</b>	<b>264,961</b>
Net Income (Defecit)	(52,285)	(31,289)	(71,972)	(70,573)	(99,261)
Adjustments/Income to Working Capital	0	0	0	0	0
Transfers from G.F./Invest.	67,951	14,227	<b>57,639</b>	<b>48,657</b>	<b>99,261</b>
<b>Total Working Capital Available Sept. 30</b>	15,666	(17,062)	(14,333)	(21,916)	0
<b>RESERVE ACCOUNTS</b>					
<b>Capital Equipment Reserve</b>					
<b>Begining Balance (10/1):</b>		0	0	0	0
Increase (Decrease) deposit/int in Capital Reserve:			0	0	
Withdrawal	0	0	0	0	0
<b>Ending Balance (9/30):</b>	0	0	0	0	0

**MUNICIPAL GOLF ENTERPRISE FUND  
EXPENSE SUMMARY FY 2014-2015**

**EXPENSES BY CATEGORY: Municipal Golf Course**

Expense Category	Budgeted FY2012-13	Actual FY2012-13	Budgeted FY 2013-14	Estimated FY 2013-14	Proposed FY 2014-15
<b>Operating Expenses:</b>					
100 Personal Services	94,167	100,016	125,522	126,997	143,165
200 Supplies & Material	15,300	16,459	17,150	13,150	17,150
400 Maint. of Bldgs/Grn	24,000	7,901	22,500	14,500	22,500
500 Maint. of Equipmen	8,800	4,592	9,300	8,350	9,300
600 Misc. Services	36,618	34,130	59,400	58,948	66,912
700 Sundry Expenses	2,300	25,178	2,300	2,400	4,434
900 Capital Outlay	13,500	0	1,500	12,378	1,500
Gross Operating Exp.	194,685	188,276	237,672	236,723	264,961
Finance Source/transfer	(52,286)	(43,005)	(57,639)	(68,384)	(97,680)
<b>Net Operating Expenses</b>	<b>142,399</b>	<b>145,271</b>	<b>180,033</b>	<b>168,339</b>	<b>167,281</b>
<b>Non-Operating Expenses:</b>					
					0
<b>Total Fund Expenses</b>	<b>194,685</b>	<b>188,276</b>	<b>237,672</b>	<b>236,723</b>	<b>264,961</b>



**MUNICIPAL GOLF ENTERPRISE FUND  
REVENUE DETAIL FISCAL YEAR 2014-2015**

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**REVENUE DETAIL:**

***OPERATING REVENUES:***

**GOLF SERVICE FEES**

151,700

Revenue from the membership dues, green fees, cart rentals and cart permits

**MISCELLANEOUS FEES**

14,000

Advertisement, cart shed electricity, concession fees, and sales tax

Subtotal

-----  
165,700

***NON-OPERATING REVENUES:***

**INTEREST**

0

Revenue from interest earnings from the investment

Subtotal

-----  
0

**Total Municipal Golf Enterprise Fund Revenues:**

**165,700**

# MUNICIPAL GOLF COURSE

Municipal Golf Fund

Account : 531

**EXPENDITURE SUMMARY:**

Account Category	Budgeted	Actual	Budgeted	Estimated	Proposed
	FY2012-13	FY2012-13	FY 2013-14	FY 2013-14	FY 2014-15
100 Personal Services	94,167	100,016	125,522	126,997	143,165
200 Supplies & Materials	15,300	16,459	17,150	13,150	17,150
400 Maint. Bldgs/Grnds	24,000	7,901	22,500	14,500	22,500
500 Maint. of Equipment	8,800	4,592	9,300	8,350	9,300
600 Misc. Services	36,618	34,130	59,400	58,948	66,912
700 Sundry Services	2,300	25,178	2,300	2,400	4,434
900 Capital Outlay	13,500	0	1,500	12,378	1,500
Gross Program Exp.	194,685	188,276	237,672	236,723	264,961
Less Reimbursements	(52,286)	(43,005)	(57,639)	(68,384)	(97,680)
Total Dept. Budget	142,399	145,271	180,033	168,339	167,281

**PROGRAM SUMMARY:**

Program Title	Budgeted	Actual	Budgeted	Estimated	Proposed
	FY2012-13	FY2012-13	FY 2013-14	FY 2013-14	FY 2014-15
1 Golf Maint. Service	142,399	145,271	180,033	168,339	167,281

**FUNDING SUMMARY:**

Funding Source	Budgeted	Actual	Budgeted	Estimated	Proposed
	FY2011-12	FY2011-12	FY 2012-13	FY 2012-13	FY 2014-15
Golf Course	142,399	145,271	180,033	168,339	167,281
Gross Dept. Exp.	142,399	145,271	180,033	168,339	167,281

## MUNICIPAL GOLF COURSE

Municipal Golf Fund

Account : 531

**DEPARTMENT EXPENDITURE DETAIL:**

Account Category	Budgeted FY2012-13	Actual FY2012-13	Budgeted FY 2013-14	Estimated FY 2013-14	Proposed FY 2014-15
<b>100 PERSONAL SERVICES</b>					
101 Salaries	65,974	74,068	83,967	85,000	94,924
102 Longevity	336	480	336	400	336
103 Overtime	1,189	2,091	1,009	2,500	1,141
104 Vacation Leave	2,468	1,687	3,209	3,209	3,659
105 Sick Leave	1,728	380	2,246	2,246	2,562
107 Social Security	5,485	5,756	6,944	6,944	7,851
108 TMRS Retirement	3,226	2,900	4,085	4,085	4,618
109 Worker's Comp.	376	534	3,963	3,963	4,480
110 Unemployment Tax	1,385	120	1,763	650	1,993
111 Group Medical Ins.	12,000	12,000	18,000	18,000	21,600
Subtotal	94,167	100,016	125,522	126,997	143,165
<b>200 SUPPLIES AND MATERIALS</b>					
201 Office Supplies	2,000	2,221	2,000	2,000	2,000
202 Clothing, Dry Goods	300	184	450	450	450
203 Motor Fuel & Oil	4,000	6,129	4,000	4,500	4,000
204 Minor Tools & Inst.	1,200	1,679	1,700	1,700	1,700
205 Cleaning Supplies	300	699	500	1,000	500
206 Chemical Supplies	2,500	1,802	2,500	2,000	2,500
207 Food Supplies	3,000	1,226	3,000	-	3,000
208 Botanical & Agri.	2,000	2,519	3,000	1,500	3,000
209 Misc. Supplies	-	-	-	-	-
210 Computer Supplies	-	-	-	-	-
Subtotal	15,300	16,459	17,150	13,150	17,150
300 Other Finance Source					
300 Transfers	(52,286)	(43,005)	(57,639)	(68,384)	(97,680)
Subtotal	(52,286)	(43,005)	(57,639)	(68,384)	(97,680)
<b>400 MAINTENANCE OF BUILDINGS, GROUNDS; AND IMPROVEMENTS</b>					
401 Buildings & Structures	4,000	1,081	2,500	2,500	2,500
402 Grounds	15,000	5,969	15,000	8,000	15,000
403 Other Improvements	5,000	851	5,000	4,000	5,000
Subtotal	24,000	7,901	22,500	14,500	22,500
<b>500 MAINTENANCE OF EQUIPMENT</b>					
501 Furniture & Eqpt.	-	-	-	-	-
502 Shop Eqpt. & Tools	500	35	500	500	500
503 Major Inst. & Appr.	7,000	4,025	7,000	5,000	7,000
504 Motor Vehicles	1,000	442	1,500	1,500	1,500
505 Heavy Eqpt. & Mach.	-	76	-	600	-
506 Signal Systems	-	-	-	-	-
507 Communications	-	-	-	-	-
508 Miscellaneous	300	14	300	750	300
Subtotal	8,800	4,592	9,300	8,350	9,300

DEPARTMENT EXPENDITURE DETAIL: (Continued)

	Account Category	Budgeted FY2012-13	Actual FY2012-13	Budgeted FY 2013-14	Estimated FY 2013-14	Proposed FY 2014-15
600	MISCELLANEOUS SERVICES					
601	Telephone	1,250	1,538	1,250	1,250	1,250
602	Insurance & Bonds	1,900	1,742	1,900	1,900	1,900
603	Special Services	600	2,396	600	1,200	600
604	Travel Expenses	100	4	100	50	100
605	Schools & Training	-	30	-	-	-
606	Support of Persons	-	-	-	-	-
607	Heat & Fuel	900	1,124	900	1,000	900
608	Light & Power	20,000	14,964	20,000	20,000	20,000
609	Legal Notices	1,400	-	1,400	250	1,400
610	Lease Prop. & Eqpt.	10,218	12,120	33,000	33,000	40,512
611	Lease Water Rights	-	-	-	-	-
612	Employee Reimb't.	-	-	-	-	-
613	Tax Appraisal Svcs.	-	-	-	-	-
614	Tax Collection Svcs.	-	-	-	-	-
615	Christmas bonus	250	212	250	298	250
	Subtotal	36,618	34,130	59,400	58,948	66,912
700	SUNDRY CHARGES					
701	Dues & Subscriptions	100	-	100	200	100
702	Court Costs/Jury Fee	-	-	-	-	-
703	Claims & Damages	-	-	-	-	-
704	Interest Expense	200	2,334	200	200	2,334
705	Election Expense	-	-	-	-	-
706	Concessions	-	-	-	-	-
707	Other Agencies	2,000	2,755	2,000	2,000	2,000
728	Park Equip Principal	0	20089	0	0	0
729	Park Equipment Interest	0	0	0	0	0
	Subtotal	2,300	25,178	2,300	2,400	4,434
900	CAPITAL OUTLAY					
910	Land & Water Rights	-	-	-	-	-
920	Land Improvements	12,000	-	-	-	-
931	Buildings, Structures	-	-	-	11,628	-
932	Streets & Alleys	-	-	-	-	-
933	Walks, Drive, Fences	500	-	500	250	500
934	Water Lines, Fire Hyd.	-	-	-	-	-
935	Sewer Lines	-	-	-	-	-
936	Booster Sta. & Tanks	-	-	-	-	-
937	Water Well & Bldg.	-	-	-	-	-
938	Sewage Disp. Plant	-	-	-	-	-
939	Sewage Lift Sta.	-	-	-	-	-
941	Trench Systems	-	-	-	-	-
942	Env. Monitoring	-	-	-	-	-
943	Misc. Systems	-	-	-	-	-
951	Eqpt. - Office	-	-	-	-	-
952	Eqpt. - Mach. & Tools	1,000	-	1,000	500	1,000
953	Eqpt. - Maj. Inst. / Ap.	-	-	-	-	-
954	Eqpt. - Motor Veh.	-	-	-	-	-
955	Eqpt. - Heavy	-	-	-	-	-
956	Eqpt. - Signal Syst.	-	-	-	-	-
957	Eqpt. - Comm.	-	-	-	-	-
958	Eqpr. - Well Pumping	-	-	-	-	-
959	Eqpt. - Miscellaneous	-	-	-	-	-
	Subtotal	13,500	0	1,500	12,378	1,500
	DEPARTMENT TOTAL	142,399	145,271	180,033	168,339	167,281

**MUNICIPAL GOLF COURSE**

Municipal Golf Fund

ACCOUNT: 5:

**DEPARTMENT SUMMARY:**

Personnel Summary by Program			
Program		Number of Positions	Personnel Expenditures
Title	Account		
Golf Course	5311	3.00	0
Total		3.00	0

Capital Requests and Expenditures				
Expense Item	Account Code		Amount	
	Program	Item	Requested	Approved
Golf Ball Range Machine	5311610	1	0	3,241
Aerator & Top Dresse	5311610	1	0	6,976
Fairway Mower/lease	5311610	1	0	10,632
Greens Mower	5311610	1	7512/4 years	
Total			0	20,849

# GOLF COURSE SERVICES

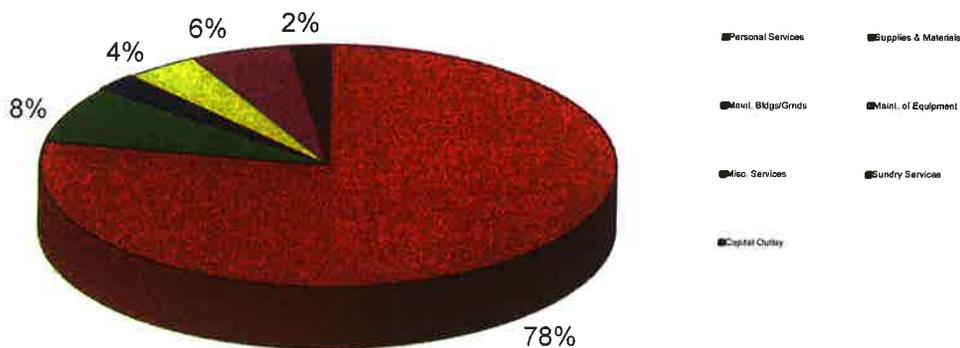
Golf Course Dept.

Account : 5311

*EXPENDITURE SUMMARY:*

Account Category	Budgeted	Actual	Budgeted	Estimated	Proposed
	FY2012-13	FY2012-13	FY 2013-14	FY 2013-14	FY 2014-15
100 Personal Services	94,167	100,016	125,522	126,997	143,165
200 Supplies & Materials	15,300	16,459	17,150	13,150	17,150
400 Maint. Bldgs/Grnds	24,000	7,901	22,500	14,500	22,500
500 Maint. of Equipment	8,800	4,592	9,300	8,350	9,300
600 Misc. Services	36,618	34,130	59,400	58,948	66,912
700 Sundry Services	2,300	25,178	2,300	2,400	4,434
900 Capital Outlay	13,500	0	1,500	12,378	1,500
<b>Gross Program Exp.</b>	<b>194,685</b>	<b>188,276</b>	<b>237,672</b>	<b>236,723</b>	<b>264,961</b>
<b>Less Reimbursements</b>	<b>(52,286)</b>	<b>(43,005)</b>	<b>(68,384)</b>	<b>(68,384)</b>	<b>(90,168)</b>
<b>Total Program Budget</b>	<b>142,399</b>	<b>145,271</b>	<b>169,288</b>	<b>168,339</b>	<b>174,793</b>

## Program Expenditures



**GOLF COURSE SERVICES**

Golf Course

Account : 5311

*AUTHORIZED POSITIONS:*

Position Title	Pay Grade	Number Authorized	Monthly Salary	Annual Cost
Golf Superintendent	U	1	4,167	50,004
Golf Course Crew leader	6	1	2,109	25,310
Maintenance Worker 1/Park Worker	4	1	1,653	19,831
Total Positions Authorized:			Subtotal:	95,145

*ADDITIONAL PERSONAL SERVICES:*

Merit Pay (Number of extra pay steps authorized)	0	-
Extra Help ; temporary employees (Total amount allocated)		6,000
		-----
	Subtotal:	6,000
Less estimated total cost of sick and vacation leave		(6,221)
		=====
	Net Salaries:	94,924

*PERSONAL SERVICES DETAIL:*

101 Salaries		94,924
102 Longevity Pay (\$4 Per month of service)	Total Years: 7	336
103 Overtime	Number of Hours per Year: 50	1,141
104 Vacation Leave	Average number of days per year: 10	3,659
105 Sick Leave	Average number of days per year: 7	2,562
107 Social Security	City's share: 7.65%	7,851
108 TMRS Retirement	City's share: 4.50%	4,618
109 Worker's Compensation	Total per year: 4.72	4,480
110 Unemployment Tax	Percent of payroll: 2.10%	1,993
111 Group Medical Insurance	Per employee, per month: \$600	21,600
		=====
	Total Personal Services	143,165