

# 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**

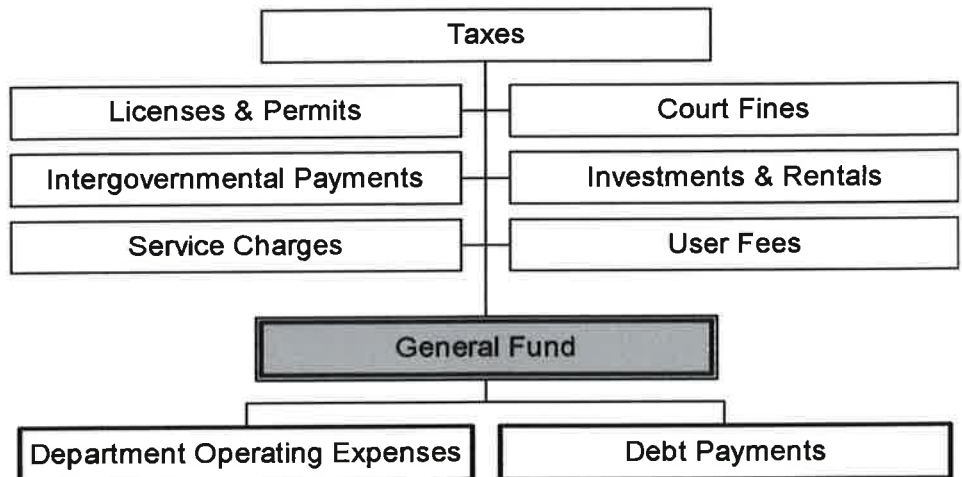
601 South First Street

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 2013-2014**

	Budgeted FY2011-12	Actual FY2011-12	Budgeted FY 2012-13	Estimated FY 2012-13	Proposed FY 2013-14
Beginning Balance (10/1) Current Assets - Liabilities	40,197	(205,713)	40,197	314,813	<b>598,273</b>
<i>Revenues:</i>					
Taxes	2,429,580	2,531,271	2,539,955	2,590,042	2,731,482
Franchises & St. Rental	623,918	632,318	623,918	590,462	627,809
Licenses & Permits	41,500	25,572	38,800	33,300	38,800
Fines, Forfit & Penalties	76,000	95,946	80,000	85,000	80,000
Other Govt. Agencies	162,395	143,586	162,395	188,404	175,038
Money & Property	18,800	23,068	18,800	30,000	18,800
Charges for Current Svcs.	12,425	19,693	12,425	98,380	15,350
Miscellaneous Revenues	128,872	203,818	128,872	174,841	139,842
<b>Total Revenues</b>	<b>3,493,490</b>	<b>3,675,272</b>	<b>3,605,165</b>	<b>3,790,429</b>	<b>3,827,120</b>
<i>Transfers In:</i>					
2012 Tax Notes \$80,000/6 yr pay out	0	0	0	0	0
TML Insurance/Hail Roof Payment				0	
<b>Total Rev. &amp; Transfers</b>	<b>3,493,490</b>	<b>3,675,272</b>	<b>3,605,165</b>	<b>3,790,429</b>	<b>3,827,120</b>
<b>Total Funds Available</b>	<b>3,533,687</b>	<b>3,469,559</b>	<b>3,645,362</b>	<b>4,105,242</b>	<b>4,425,393</b>
<i>Expenditures:</i>					
501 Administration	162,313	200,175	162,313	162,710	206,761
502 General Govt.	228,780	191,727	228,780	209,367	247,596
504 Vehicle Services	14,372	9,351	14,372	12,487	31,146
505 Fire Department	646,792	540,836	646,792	669,413	674,201
506 Police Department	1,445,651	1,226,588	1,445,651	1,418,219	1,488,531
507 Street Department	540,751	434,538	540,751	506,705	615,255
509 Parks Department	503,906	510,863	503,906	479,861	565,600
<b>Total Expenditures</b>	<b>3,542,565</b>	<b>3,114,078</b>	<b>3,542,565</b>	<b>3,458,762</b>	<b>3,829,090</b>
<i>Transfers Out:/ GOLF COURSE</i>	21,230	40,668	57,639	48,207	0
Debt service including warrants/other		0		0	0
<b>Total Exp &amp; Transf Out</b>	<b>3,563,795</b>	<b>3,154,746</b>	<b>3,600,204</b>	<b>3,506,969</b>	<b>3,829,090</b>
Excess (deficiency) of Revenues over Expenditures	(49,075)	<b>314,813</b>	62,600	<b>331,667</b>	(1,970)
<b>Ending Balance (9/30)</b>	<b>(30,108)</b>	<b>314,813</b>	<b>45,158</b>	<b>598,273</b>	<b>596,303</b>

**GENERAL FUND**  
**EXPENDITURE SUMMARY    FISCAL YEAR 2013-2014**

**EXPENDITURES BY DEPARTMENT:**

Department	Budgeted FY2011-12	Actual FY2011-12	Budgeted FY 2012-13	Estimated FY 2012-13	Proposed FY 2013-14
501 Administration	162,313	200,175	162,313	162,710	206,761
502 General Government	228,780	191,727	228,780	209,367	247,596
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**EXPENDITURES BY CATEGORY:**

100 Personal Services	2,229,922	2,030,814	2,350,407	2,363,994	2,652,555
200 Supplies & Materials	172,455	147,539	203,990	190,196	209,490
400 Maint Bldgs/Grnds	179,232	239,194	278,786	245,759	317,472
500 Maint of Eqpt	104,425	122,406	144,500	175,800	175,125
600 Misc Services	568,658	626,692	622,287	591,988	630,977
700 Sundry Services	240,255	239,158	287,060	243,510	291,465
900 Capital Outlay	97,000	100,260	180,055	182,603	198,500
Gross Expenditures	3,806,923	3,724,464	4,309,284	4,235,376	4,475,584
Less Reimbursements	(605,215)	(610,386)	(766,719)	(776,614)	(646,494)
<b>Net Expenditures</b>	<b>3,201,708</b>	<b>3,114,078</b>	<b>3,542,565</b>	<b>3,458,762</b>	<b>3,829,090</b>

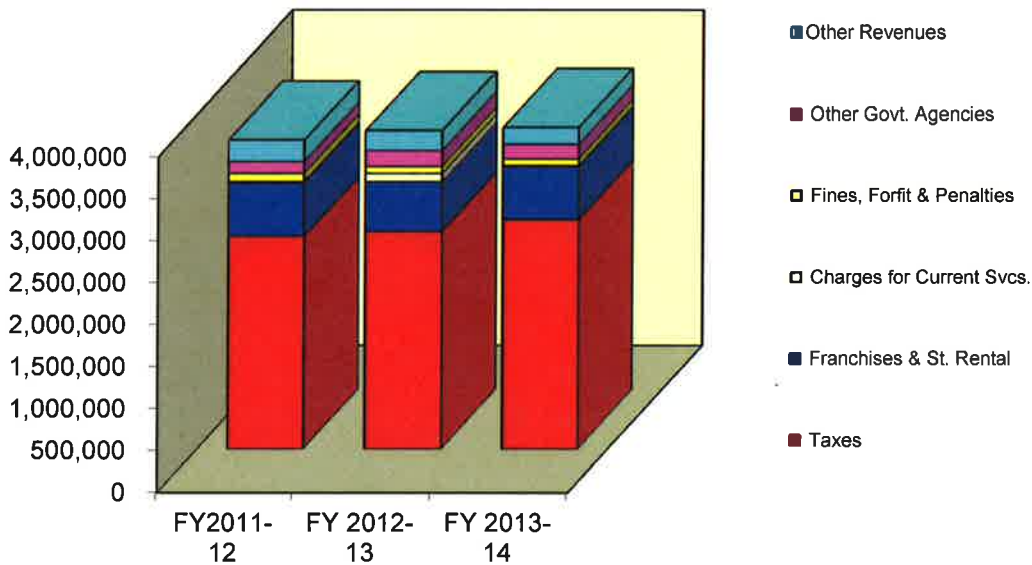
# GENERAL FUND

## REVENUE SUMMARY FISCAL YEAR 2013-14

### REVENUE BY DEPARTMENT:

Department	Budgeted FY2011-12	Actual FY2011-12	Budgeted FY 2012-13	Estimated FY 2012-13	Proposed FY 2013-14
501 Administration	77,050	117,385	74,350	174,980	74,350
502 General Government	2,611,022	2,740,954	2,726,247	2,785,433	2,917,774
504 Vehicle Services	0	0	0	0	0
505 Fire	143,344	143,586	147,017	147,017	157,038
506 Police	0	0	0	23,387	0
507 Street	650,168	633,758	631,809	592,062	631,809
509 Park	45,300	39,589	47,000	61,500	47,000
<b>Total General Fund Revenue</b>	<b>3,526,884</b>	<b>3,675,272</b>	<b>3,626,422</b>	<b>3,784,379</b>	<b>3,827,120</b>

### REVENUE TRENDS:



**GENERAL FUND  
REVENUE SUMMARY    FISCAL YEAR 2013-14**

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**REVENUE DETAIL:**

*T A X E S:*

40101 AD VALOREM - CURRENT	1,637,901
Current Ad Valorem Taxes are property taxes which are due during the period October 1, 2006 to July 31, 2007	
40102 AD VALOREM - DELINQUENT	72,000
Delinquent taxes are those property taxes which were due in prior years and paid in the current year.	
40103 PENALTY AND INTEREST	48,000
Property taxes which are paid after they become delinquent are assessed penalties and interest.	
40104 SALES TAX	972,681
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    2,731,482

*FRANCHISE 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	100,000
The city collects a franchise fee from ENER GAS based upon 4% of gross reported sales in exchange for use of city streets & alley rights-of-way.	

**GENERAL FUND**  
**REVENUE SUMMARY      FISCAL YEAR 2013-14**

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**REVENUE DETAIL: (Continued)**

40203 TELEPHONE UTILITY	105,000
The city collects a fee from telephone utilities (Valor, Lyntegar & others) in exchange for use of city streets & alley rights-of-way.	
40204 CABLE TELEVISION UTILITY FRANCHISE	58,000
The city collects a franchise fee from Northland Cable TV based upon 4% of gross receipts, in exchange for use of city streets & alley rights-of way.	
40205 MISCELLANEOUS FRANCHISE FEES	0
The city collects franchise fees from businesses that use city owned property or right-of-way.	
Subtotal	----- 627,809

*LICENSES AND PERMITS:*

40302 BUSINESS LICENSES AND INSPECTION FEES	15,000
The city collects license fees from individuals in the electrical and plumbing business'. Fees are charged for plumbing and electrical inspections required by the city codes. Licenses are also required for certain businesses, such as Amusement Centers.	
40303 SOLICITOR'S LICENSES	1,800
The city collects a \$ 50 annual fee from solicitors, peddlers, and persons engaging in temporary business.	
40301 BUILDING PERMITS & FEES	22,000
The city collects fees for: Building permits, moving permits, and filing fees for zoning cases for the Board of Adjustment and the Planning and Zoning Commission.	
Subtotal	----- 38,800

*FINES, FORFEITURES, AND PENALTIES:*

40401 MUNICIPAL COURT FINES	80,000
Fines collected in the municipal court for the violation of city ordinances and state laws, and bond forfeitures.	
Subtotal	----- 80,850

**GENERAL FUND**  
**REVENUE SUMMARY    FISCAL YEAR 2013-14**

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**REVENUE DETAIL: (Continued)**

*OTHER GOVERNMENT AGENCIES:*

40601 DAWSON COUNTY - FIRE	157,038
Contract to provide rural fire services for the county.	
40602 DAWSON COUNTY - COMMUNICATIONS	0
Agreement to provide dispatching and communications services for Sheriff's Dept.	
40603 DAWSON COUNTY - SWIMMING POOL	18,000
Agreement with Dawson County for county to pay one-half of the operating loss of the swimming pool.	
40605 LAMESA IND. SCHOOL DIST.	0
The city receives funds from L.I.S.D. for an in-school officer.	
40606 PERMIAN BASIN REGIONAL PLANNING COMMISSION	0
US Dept. of Justice grants and Task Force	
Subtotal	----- 175,038

*INCOME FROM USE OF MONEY AND PROPERTY:*

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

**GENERAL FUND**  
**REVENUE SUMMARY      FISCAL YEAR 2013-14**

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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.	
Subtotal	----- 139,842
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<b>Total General Fund Revenues</b>	<b>3,827,120</b>



## GENERAL FUND

### AD VALOREM TAX REVENUE SUMMARY FISCAL YEAR 2013-2014

**ESTIMATE OF AD VALOREM TAX RECEIPTS:**

Estimate of receipts from Current Year's Taxes: 1,637,901  
 Proposed Ad Valorem Tax Rate per \$100.00 of valuation: 0.72400

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

Estimated total appraised value for 2013: 246,752,113  
 Less exemptions: 850,570  
 Estimated Net Tax Roll for 2013: 245,901,543  
 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 **.07240 > 0.7340** 22,623

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

	No Change	1 cent Increase	2 cent Increase	3 cent Increase
Proposed tax rate per \$100 valuation	0.72400	0.73400	0.74400	0.75400
Gross revenue from taxes	1,780,327	1,804,917	1,829,507	1,854,098
Estimated discount 5.00%	89,016	90,246	91,475	92,705
Estimated uncollect. 1.00%	17,803	18,049	18,295	18,541
Est. uncollect. prev. year 2.00%	35,607	36,098	36,590	37,082
Estimated collections (Funds Available)	1,637,901	1,660,524	1,683,147	1,705,770

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

	Est. Funds Available	Percent of Total Tax Rate	Tax Rate Distribution
To General Fund	1,530,210	93.43%	0.676
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	0.87%	0.006
Total	1,637,901	94.29%	0.724

## GENERAL FUND

### AD VALOREM TAX REVENUE SUMMARY FISCAL YEAR 2013-2014

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<b>Total</b>	<b>1,637,901</b>	<b>94.29%</b>	<b>0.724</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>	1,038,182	<b>6.3%</b>	875,000	119%
<b>FY 13-14</b>	1,136,794	<b>9.5%</b>	972,500	117%

