

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

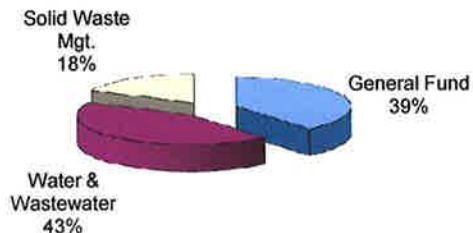
**Debt Financing and Long
Term Obligations**

**SUMMARY OF RESOURCES AND EXPENDITURES ALL BUDGETED FUNDS
AND PROJECTION OF FINANCIAL CONDITION AT END OF
FISCAL YEAR 2009 - 2010**

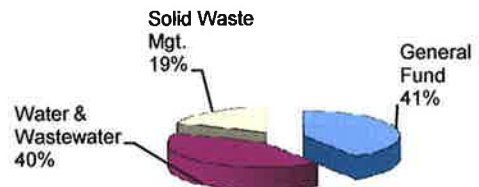
| Fund Description | Actual Fund Bal. (09/30/08) | Est. Fund Bal. (10/01/09) | FY09-10 Estimated Revenues | FY09-10 Estimated Expenditures | Est. Transf In | Est. Transf Out | Est. Fund Bal. (9/30/10) |
|----------------------------|--|--------------------------------------|---------------------------------------|---|---------------------------|----------------------------|-------------------------------------|
| GOVERNMENTAL FUNDS: | | | | | | | |
| General Fund | 60,663 | 16,858 | 3,381,409 | 3,269,625 | 0 | (45,110) | 83,532 |
| Capital Reserve Acct | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 60,663 | 16,858 | 3,381,409 | 3,269,625 | 0 | (45,110) | 83,532 |
| PROPRIETARY FUNDS: | | | | | | | |
| Water & Wastewater | (299,556) | (489,364) | 3,745,909 | 3,235,580 | 0 | | 20,965 |
| Water/Capital Reserve A | 88,447 | 25,203 | 2,500 | 0 | 0 | 0 | 27,703 |
| Solid Waste Management | 460,807 | 453,800 | 1,534,383 | 1,509,063 | 0 | 0 | 479,119 |
| Eqpt Reserve Acct | 23,261 | 27,561 | 2,500 | 0 | 0 | 0 | 30,061 |
| Closure Reserve Acct | 574,984 | 565,223 | 13,500 | 0 | 0 | 0 | 578,723 |
| Municipal Golf Course | 0 | 0 | 125,217 | 170,327 | 45,110 | | (0) |
| Subtotal | 847,943 | 582,423 | 5,424,009 | 4,914,970 | 45,110 | 0 | 1,136,571 |
| Totals - All Funds | 908,606 | 599,281 | 8,805,417 | 8,184,594 | 45,110 | (45,110) | 1,220,104 |

Note: This summary contains only budgeted governmental and proprietary funds and does not include trust and agency funds.

2009-10 Revenues



2009-10 Expenditures



SUMMARY OF NET REVENUES - ALL OPERATING FUNDS

FISCAL YEAR 2009 - 2010

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

| REVENUE SOURCE | Budgeted FY 2007-08 | Actual FY 2007-08 | Budgeted FY 2008-09 | Estimated FY 2008-09 | Proposed FY 2009-10 |
|----------------|------------------------|----------------------|------------------------|-------------------------|------------------------|
|----------------|------------------------|----------------------|------------------------|-------------------------|------------------------|

GENERAL FUND REVENUES:

| | | | | | |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Taxes | 2,100,439 | 2,182,062 | 2,267,678 | 2,234,400 | 2,310,155 |
| Franchise & Street Rentals | 704,104 | 746,774 | 641,918 | 737,765 | 623,918 |
| Licenses & Permits | 34,600 | 71,359 | 38,000 | 47,500 | 49,500 |
| Fines, Forfeitures & Penalties | 63,000 | 82,666 | 72,000 | 76,000 | 76,000 |
| Other Government Agencies | 164,344 | 152,483 | 194,493 | 206,493 | 162,395 |
| Income From Use of Money & Property | 19,500 | 12,964 | 19,200 | 6,700 | 24,099 |
| Charges for Current Services | 12,600 | 12,988 | 12,600 | 13,041 | 12,425 |
| Miscellaneous Revenues | 115,561 | 198,212 | 122,761 | 192,755 | 128,872 |
| SUBTOTAL: | 3,214,148 | 3,459,508 | 3,368,650 | 3,514,654 | 3,387,364 |

WATER & WASTEWATER ENTERPRISE FUND REVENUES:

Water Sales:

| | | | | | |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|
| Residential Water ICL | 1,405,583 | 1,357,958 | 1,492,895 | 1,450,000 | 1,574,449 |
| Com. Water ICL | 242,407 | 244,291 | 255,000 | 260,000 | 264,530 |
| Res. Water OCL | 13,293 | 10,221 | 14,000 | 13,000 | 14,791 |
| Com. Water OCL | | 20,696 | 32,766 | 28,000 | 34,128 |
| Industrial (Prison) water | 300,924 | 330,826 | 337,314 | 350,000 | 350,000 |
| Residential - ICL "Wastewater" | 795,136 | 816,829 | 856,267 | 850,000 | 895,314 |
| Commercial - ICL | 153,000 | 176,842 | 190,000 | 190,000 | 199,552 |
| Industrial (Prison) | 175,000 | 179,800 | 190,000 | 186,000 | 201,906 |
| Residential - OCL | 800 | 520 | 1,047 | 700 | 1,087 |
| Commercial - OCL | 8,000 | 9,463 | 8,808 | 10,000 | 9,152 |
| Tap and Meter Charges | 3,000 | 6,550 | 4,000 | 4,000 | 6,000 |
| Reconnects, Over/Short | 16,000 | 14,521 | 16,000 | 16,000 | 30,000 |
| Penalties | 74,000 | 82,825 | 76,000 | 88,000 | 80,000 |
| Non-Operating Revenues | 72,800 | 134,888 | 75,000 | 97,914 | 85,000 |
| SUBTOTAL: | 3,259,943 | 3,386,230 | 3,549,097 | 3,543,614 | 3,745,909 |

SOLID WASTE MANAGEMENT ENTERPRISE FUND REVENUES:

Sanitation Service Fees:

| | | | | | |
|---------------------------|-----------|-----------|-----------|-----------|-----------|
| Residential | 148,000 | 134,446 | 140,136 | 140,100 | 145,776 |
| Commercial | 21,600 | 28,606 | 25,000 | 29,000 | 28,000 |
| Industrial | 4,500 | 8,001 | 4,800 | 10,000 | 4,800 |
| Commercial OCL | | | | | 75,000 |
| Residential OCL | | | | | 21,000 |
| Landfill Access fees | 1,500 | 2,955 | 2,900 | 2,500 | 2,900 |
| Vector Control Svc. Fees. | 1,295,100 | 1,424,282 | 1,367,186 | 1,399,600 | 1,448,983 |
| Recycling revenue | 1,500 | 2,955 | 2,900 | 2,500 | 2,900 |
| Non-Operating Revenues | 74,200 | 89,588 | 74,200 | 74,000 | 85,400 |
| SUBTOTAL: | 1,369,300 | 1,513,870 | 1,441,386 | 1,473,600 | 1,534,383 |

MUNICIPAL GOLF COURSE ENTERPRISE FUND REVENUES:

| | | | |
|----------------------------|------------------|------------------|------------------|
| Membership fees | 93,600 | 76,000 | 80,000 |
| Green's fees | 15,000 | 15,100 | 18,000 |
| Cart rentals | 10,000 | 8,000 | 9,200 |
| Cart Permits | 4,800 | 6,700 | 6,700 |
| Advertising Tee Box | 750 | 1,000 | 1,000 |
| Cart Shed-electricity | 5,600 | 6,000 | 7,000 |
| Concessions/Sales Tax | 9,800 | 318 | 317 |
| Admn. Fees | 0 | 2,200 | 3,000 |
| <i>SUBTOTAL:</i> | 129,700 | 114,118 | 125,217 |
| ===== | | | |
| TOTAL NET REVENUES: | 7,843,391 | 8,359,608 | 8,488,833 |
| | 8,645,986 | 8,792,872 | |

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

| | Budgeted FY 2007-08 | Actual FY 2007-08 | Budgeted FY 2008-09 | Estimated FY 2008-09 | Proposed FY 2009-10 |
|--|--------------------------------|------------------------------|--------------------------------|---------------------------------|--------------------------------|
| 507 STREET | | | | | |
| Street Maintenance | 343,032 | 291,692 | 246,472 | 255,840 | 177,037 |
| Const. & Seal Coat | 152,284 | 136,326 | 172,418 | 131,190 | 66,468 |
| Street Cleaning Svcs. | 4,312 | 26,109 | 12,684 | 16,289 | 18,158 |
| Traffic Services | 230,824 | 205,969 | 225,100 | 202,191 | 175,000 |
| <i>Subtotal</i> | <u>730,452</u> | <u>660,096</u> | <u>656,674</u> | <u>605,510</u> | <u>436,663</u> |
| 509 PARK | | | | | |
| Park Maintenance | 224,772 | 235,883 | 224,966 | 199,317 | 188,130 |
| Park Irrigation Svcs | (1) | 2,051 | 19,999 | (10,075) | 20,000 |
| Community Buildings | 25,780 | 32,477 | 43,313 | 51,091 | 50,820 |
| Recreation Facilities | 204,663 | 216,847 | 223,196 | 97,341 | 123,985 |
| Swimming Pool | 42,624 | 46,539 | 50,065 | 61,140 | 49,135 |
| <i>Subtotal</i> | <u>497,838</u> | <u>533,797</u> | <u>561,539</u> | <u>398,814</u> | <u>432,071</u> |
| TOTAL GENERAL FUND: | <u>3,790,663</u> | <u>3,679,247</u> | <u>3,743,255</u> | <u>3,614,540</u> | <u>3,271,765</u> |
| WATER AND WASTEWATER ENTERPRISE FUND: | | | | | |
| 511 WATER AND SEWER | | | | | |
| Water Production | 1,323,753 | 1,197,791 | 1,157,177 | 1,235,875 | 1,197,926 |
| Water Dist/ Sewage Col | 1,352,448 | 1,350,219 | 1,248,111 | 1,236,306 | 1,103,360 |
| Wastewater Treatment | 557,903 | 619,551 | 478,464 | 612,717 | 518,355 |
| Engineering Services | 57,241 | 61,390 | 63,209 | 60,188 | 61,878 |
| Technical Services | 64,928 | 68,677 | 71,870 | 71,954 | 66,442 |
| Utility Billing & Customer S | 218,534 | 215,143 | 215,608 | 223,087 | 209,408 |
| Inspection Services | 82,081 | 82,605 | 85,826 | 85,630 | 78,211 |
| <i>Subtotal</i> | <u>3,656,888</u> | <u>3,595,376</u> | <u>3,320,265</u> | <u>3,525,757</u> | <u>3,235,580</u> |
| SOLID WASTE MANAGEMENT ENTERPRISE FUND: | | | | | |
| 521 SANITATION | | | | | |
| Sanitation Collection | 874,427 | 732,879 | 725,514 | 673,405 | 670,933 |
| Sanitary Landfill | 680,320 | 594,390 | 675,597 | 618,275 | 655,123 |
| Brush & Large Item | 111,135 | 88,954 | 88,808 | 71,451 | 72,382 |
| Environmental Health Svcs | 110,072 | 110,883 | 110,072 | 105,654 | 110,625 |
| <i>Subtotal</i> | <u>1,775,954</u> | <u>1,527,106</u> | <u>1,599,991</u> | <u>1,468,785</u> | <u>1,509,063</u> |
| MUNICIPAL GOLF COURSE ENTERPRISE FUND: | | | | | |
| 531 GOLF COURSE | | | | | |
| Operating Expense | | | 194,751 | 187,373 | 170,327 |
| <i>Subtotal</i> | | | | | <u>170,327</u> |
| TOTAL ALL DEPARTMENTS: | <u>9,223,504</u> | <u>8,801,729</u> | <u>8,858,262</u> | <u>8,796,455</u> | <u>8,186,734</u> |

**SUMMARY OF EXPENDITURES & EXPENSES - ALL OPERATING FUNDS
FISCAL YEAR 2009 - 2010**

Expenditures & Expenses by Program:

| | Budgeted FY 2007-08 | Actual FY 2007-08 | Budgeted FY 2008-09 | Estimated FY 2008-09 | Proposed FY 2009-10 |
|----------------------------------|------------------------|----------------------|------------------------|-------------------------|------------------------|
| GENERAL FUND DEPARTMENTS: | | | | | |
| 501 ADMINISTRATION | | | | | |
| General Administration | 108,060 | 122,885 | 130,414 | 130,732 | 127,258 |
| Financial Services | 54,570 | 49,909 | 55,712 | 53,775 | 46,748 |
| Personnel & Risk Mgt | 23,009 | 26,203 | 24,387 | 21,187 | 23,648 |
| Community Development | 700 | 537 | 700 | 540 | 700 |
| Housing Assistance | 4,853 | 7,995 | 8,339 | 2,610 | 2,117 |
| <i>Subtotal</i> | 191,192 | 207,529 | 219,552 | 208,844 | 200,472 |
| 502 GENERAL GOVERNMENT | | | | | |
| City Council | 32,984 | 35,882 | 41,522 | 33,167 | 36,573 |
| City Hall | 55,525 | 64,426 | 57,775 | 172,406 | 59,675 |
| Intergovernmental | 68,706 | (13,318) | 44,706 | 100,378 | 48,152 |
| Municipal Court | 81,068 | 82,338 | 75,563 | 71,108 | 73,687 |
| <i>Subtotal</i> | 238,283 | 169,328 | 219,566 | 377,059 | 218,087 |
| 504 VEHICLE SERVICES | | | | | |
| Vehicle Repair Svcs | 46,622 | 73,273 | 51,670 | 56,403 | 34,149 |
| Veh Preventive Maint | 17,273 | 10,425 | 15,921 | 13,143 | 13,722 |
| <i>Subtotal</i> | 63,895 | 83,698 | 67,591 | 69,546 | 47,871 |
| 505 FIRE | | | | | |
| Fire Services | 447,871 | 502,655 | 484,731 | 482,927 | 479,712 |
| Volunteer Fire Svcs. | 230,941 | 74,967 | 104,400 | 81,600 | 112,900 |
| <i>Subtotal</i> | 678,812 | 577,622 | 589,131 | 564,527 | 592,612 |
| 506 POLICE | | | | | |
| General Administration | 159,230 | 170,506 | 166,102 | 171,428 | 168,298 |
| Communications Services | 178,526 | 219,784 | 182,952 | 184,927 | 149,982 |
| General Law Enforcement | 812,871 | 829,134 | 846,829 | 815,494 | 804,485 |
| Criminal Investigation | 131,837 | 140,680 | 136,934 | 136,017 | 134,259 |
| Youth Services | 61,376 | 71,409 | 64,430 | 66,197 | 71,949 |
| Animal Control Services | 1 | 1,573 | 15,121 | 12,355 | 9,945 |
| Emergency Management | 46,350 | 14,091 | 16,834 | 3,822 | 5,071 |
| <i>Subtotal</i> | 1,390,191 | 1,447,177 | 1,429,202 | 1,390,240 | 1,343,990 |

SUMMARY OF PERSONNEL EXPENDITURES

FISCAL YEAR 2009 - 2010

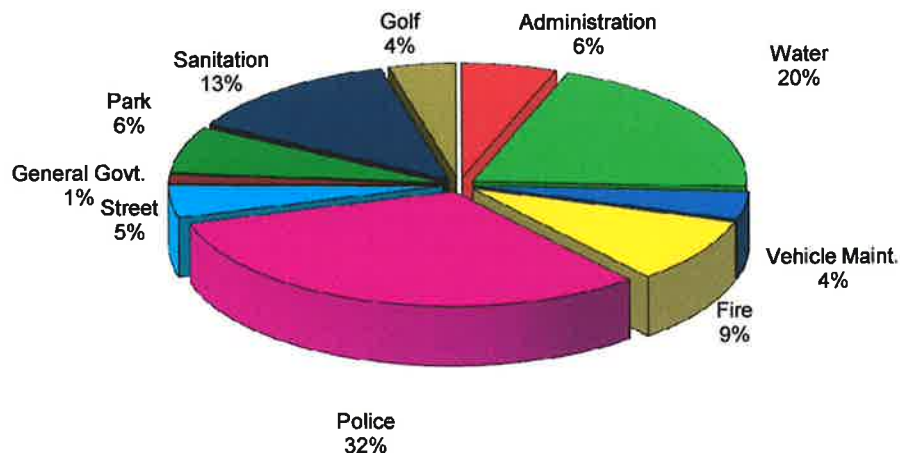
SUMMARY OF TOTAL PERSONNEL EXPENDITURES:

Total amount of personnel expenditures: 3,825,021

Percent of total expenditures spent on personnel: 44%

SUMMARY OF PERSONNEL EXPENDITURES BY DEPARTMENT:

| Department | Number of Employees | Personnel Expendnditures |
|------------------------|---------------------|--------------------------|
| 501 Administration | 4.3 | 295,764 |
| 502 General Government | 1.0 | 63,207 |
| 504 Vehicle Services | 3.0 | 146,305 |
| 505 Fire | 7.0 | 387,947 |
| 506 Police | 24.00 | 1,218,114 |
| 507 Street | 3.5 | 184,076 |
| 509 Park | 5.0 | 214,751 |
| 511 Water & Wastewater | 15.4 | 818,663 |
| 521 Sanitation | 9.8 | 412,316 |
| 531 Golf | 2 | 83,877 |
| TOTAL - ALL DEPTS: | 75.00 | 3,825,021 |



**CAPITAL EQUIPMENT REQUESTS AND APPROPRIATIONS
FISCAL YEAR 2009 - 2010**

| DEPARTMENT | | | | Request for Funding | Approved for FY 07-08 |
|---|---------|-----------------------------|-----------|------------------------------------|--------------------------------------|
| <i>Program</i> | | | | | |
| Item Requested | | | | | |
| 501 ADMINISTRATION | | | | | |
| Item | | Expense Item | | <u>Requested</u> | <u>Approved</u> |
| | | None | | | |
| Department Total | | | | 0 | 0 |
| 502 GENERAL GOVERNMENT | | | | | |
| Item | 5024 | Expense Item | | <u>Requested</u> | <u>Approved</u> |
| Department Total | | | | 0 | 0 |
| 504 VEHICLE MAINTENANCE | | | | | |
| Item | Program | Expense Item | | <u>Requested</u> | <u>Approved</u> |
| 0 | 0 | | 0 | 0 | 0 |
| 0 | 0 | | 0 | 0 | 0 |
| Department Total | | | | 0 | 0 |
| 505 FIRE | | | | | |
| Program | Item | Expense Item | | <u>Requested</u> | <u>Approved</u> |
| 5051 | 1 | | 0 | 0 | 0 |
| 0 | 0 | | 0 | 0 | 0 |
| 0 | 0 | | 0 | 0 | 0 |
| 0 | 0 | | 0 | 0 | 0 |
| 0 | 0 | | 0 | 0 | 0 |
| 0 | 0 | | 0 | 0 | 0 |
| Department Total | | | | 0 | 0 |
| 506 POLICE | | | | | |
| Program | Item | Expense Item | | <u>Requested</u> | <u>Approved</u> |
| 5067 | 507 | Voice Emg. System/Grant | | 0 | 0 |
| 5063 | 954 | New Police Vehicle | | 26,000 | 26,000 |
| 5063 | 953 | Eqpt for new patrol vehicle | | 6,800 | 6,800 |
| Department Total | | | | 32,800 | 32,800 |
| 507 STREET | | | | | |
| Program | Item | Expense Item | | <u>Requested</u> | <u>Approved</u> |
| 507 | 932 | Street Repairs | | 0 | 0 |
| | | Crack Seal Streets | | 0 | |
| Department Total | | | | 0 | 0 |
| 509 PARK | | | | | |
| Account | Code | | 0 Program | <u>Amount</u> | <u>0</u> |
| | | | | 0 | |
| 5094 | 931 | North 22nd Park Project | | 35,000 | 35,000 |
| 0 | 952 | | | 0 | 0 |
| | | | | 35,000 | 35,000 |
| TOTALS - GENERAL FUND DEPARTMENTS: | | | | 67,800 | \$ 67,800 |

CAPITAL EQUIPMENT REQUESTS AND APPROVED APPROPRIATIONS (Continued)

| DEPARTMENT <i>Program</i> Item Requested | | | Request for Funding | Approved for FY 07-08 |
|---|------|------------------------------------|---------------------------|-----------------------------|
| 521 SANITATION | | | | |
| Program | Item | Expense Item | Requested | Approved |
| 5211 | 953 | 100 Dumpsters | 50,000 | 50,000 |
| 0 | 0 | 0 | 0 | 0 |
| TOTALS - SOLID WASTE MANAGEMENT | | | 50,000 | 50,000 |
| 511 WATER AND WASTEWATER | | | | |
| Program | Item | Expense Item | Requested | Approved |
| 5112 | 1 | New Back Hoe/ 5 yr. lease purchase | 14,239 | 14,239 |
| 0 | 0 | | | 0 |
| 0 | 0 | | | 0 |
| TOTALS - WATER & WASTEWATER DEPARTMENT | | | 14,239 | \$ 14,239 |
| 531 MUNICIPAL GOLF COURSE | | | | |
| Program | Item | Expense Item | | |
| 5311 | 0 | | 0 | 0 |

DEBT FINANCING AND LONG-TERM OBLIGATIONS

FISCAL YEAR 2009 - 2010

SUMMARY OF OUTSTANDING DEBT AND LONG-TERM OBLIGATIONS:

| Type of Debt / Obligation | Principal & Interest Due FY 2009-10 | Outstanding (9/30/2009) |
|---|--|----------------------------|
| Tax Anticipation Notes-2006 Water Tank/Vac Trk. | 143,970 | 571,100 |
| Caterpillar Lease Purchase/ Solid Waste | 97,584 | 97,584 |
| Tax Anticipation Notes-2005 SolidWaste | 166,768 | 337,955 |
| All American Investment Group (AMR-meter)/Water Fund | 163,000 | 1,410,282 |
| Tax Notes-2008/ Weaver Foundation Grant | 213,139 | 770,249 |
| C.O. s WasteWater Treatment Plant | 265,866 | 5,034,000 |
| TOTAL | \$ 1,050,327 | \$ 8,221,170 |
| Annual Payment to CRMWA (See Note 1) | 266,431 | 2,547,241 |
| Roberts County-Wells 2005 Bonds-CRMWA | 53,880 | 778,163 |
| Roberts County -Wells 2006 Bonds-CRMWA | 84,986 | 1,001,904 |
| Roberts County -Phase III 2009 Bonds-CRMWA | 38,834 | No Amort.Sch |
| Annual Payment to City of Lubbock (See Note 2) | 46,213 | 90,165 |
| TOTAL | 490,344 | \$ 4,417,473 |

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, but is not debt of the City.

DEBT & LONG TERM OBLIGATIONS

