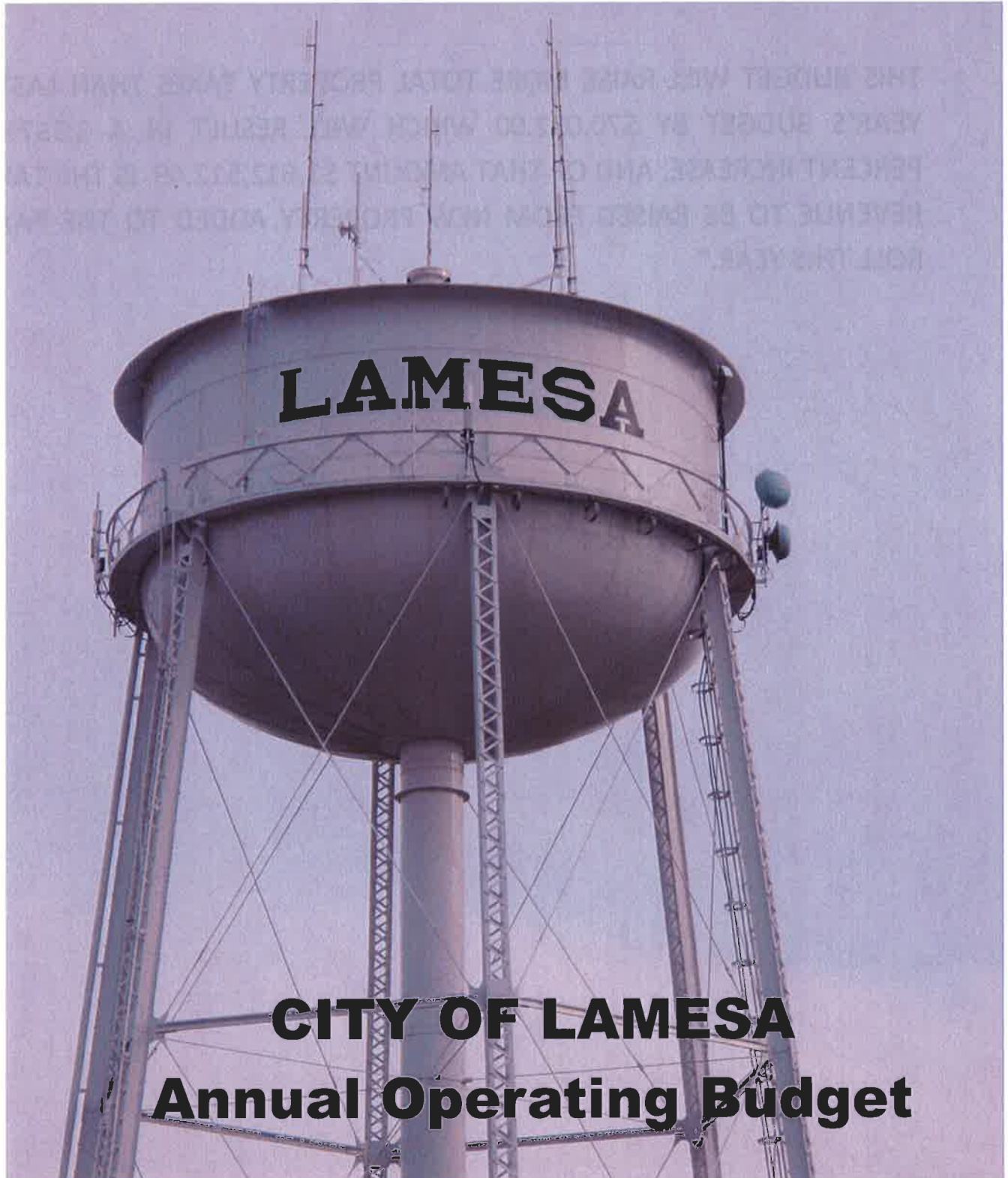




Fiscal Year 2011—2012  
October 1—September 30



# 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

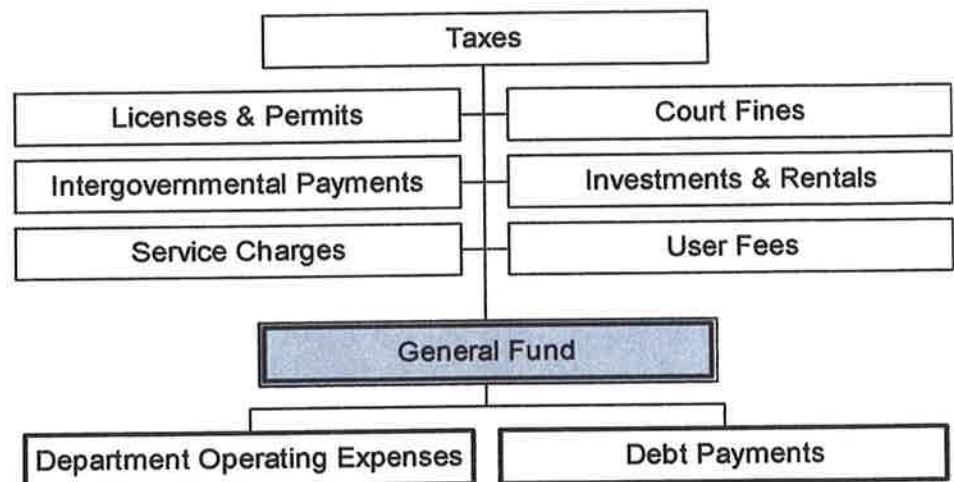
601 South First Street

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 2011-2012**

	Budgeted FY 2009-10	Actual FY 2009-10	Budgeted FY 2010-11	Estimated FY 2010-11	Proposed FY 2011-12
Beginning Balance (10/1)	16,858	(268,035)	40,197	(456,373)	6,662
Current Assets - Liabilities					
<i>Revenues:</i>					
Taxes	2,310,154	2,256,980	2,332,209	2,392,525	2,429,580
Franchises & St. Rental	623,918	629,918	623,918	657,243	646,168
Licenses & Permits	49,500	21,669	49,500	42,200	41,500
Fines, Forfit & Penalties	76,000	79,902	76,000	80,000	76,000
Other Govt. Agencies	162,395	164,476	162,395	219,269	161,344
Money & Property	24,099	11,449	24,099	16,800	18,800
Charges for Current Svcs.	12,425	22,945	12,425	17,872	13,650
Miscellaneous Revenues	128,872	399,551	128,872	122,963	139,842
<b>Total Revenues</b>	<b>3,387,363</b>	<b>3,586,890</b>	<b>3,409,418</b>	<b>3,548,872</b>	<b>3,526,883</b>
<i>Transfers In:</i>	0	0	0	0	
From other funds & warrants issued		0		199,000	0
TML Insurance/Hail Roof Payment				0	
<b>Total Rev. &amp; Transfers</b>	<b>3,387,363</b>	<b>3,586,890</b>	<b>3,409,418</b>	<b>3,747,872</b>	<b>3,526,883</b>
<b>Total Funds Available</b>	<b>3,404,221</b>	<b>3,318,855</b>	<b>3,449,615</b>	<b>3,291,499</b>	<b>3,533,545</b>
<i>Expenditures:</i>					
501 Administration	211,398	222,283	187,557	171,831	156,229
502 General Govt.	221,916	204,168	221,915	218,656	214,929
504 Vehicle Services	47,496	40,530	39,784	(13,364)	15,124
505 Fire Department	590,347	577,259	616,497	540,440	602,433
506 Police Department	1,371,027	1,417,006	1,440,974	1,464,612	1,392,241
507 Street Department	436,088	332,267	418,737	348,065	378,767
509 Parks Department	431,331	735,300	479,872	534,597	402,523
<b>Total Expenditures</b>	<b>3,309,603</b>	<b>3,528,813</b>	<b>3,405,336</b>	<b>3,264,837</b>	<b>3,162,245</b>
<i>Transfers Out:/ GOLF COURSE</i>	0	0		20,000	21,230
Debt service including warrants/other		246,415		0	0
<b>Total Exp &amp; Transf Out</b>	<b>3,309,603</b>	<b>3,775,228</b>	<b>3,405,336</b>	<b>3,284,837</b>	<b>3,183,475</b>
Excess (deficiency) of Revenues over Expenditures	<b>77,760</b>	<b>(209,958)</b>	<b>4,082</b>	<b>483,035</b>	<b>364,638</b>
<b>Ending Balance (9/30)</b>	<b>94,618</b>	<b>(456,373)</b>	<b>44,279</b>	<b>6,662</b>	<b>350,070</b>

# GENERAL FUND

## REVENUE SUMMARY      FISCAL YEAR 2011-2012

### REVENUE BY SOURCE:

Revenue Source	Budgeted FY 2009-10	Actual FY 2009-10	Budgeted FY 2010-11	Estimated FY 2010-11	Proposed FY 2011-12
<b>Taxes:</b>					
Ad Valorem (Current)	1,353,943	1,364,344	1,419,650	1,443,000	1,484,080
Ad Valorem (Delinquent)	72,500	59,428	72,500	73,000	72,000
Penalty and Interest	51,800	45,100	51,800	51,000	48,000
Sales Tax	831,411	787,618	787,759	825,000	825,000
Beverage Tax	500	490	500	525	500
Subtotal	2,310,154	2,256,980	2,332,209	2,392,525	2,429,580

### Franchise and Street Rentals:

Water/WW Gross Rec.	74,918	74,918	75,860	75,860	78,906
Solid Waste Gross Rec.	0	62,175	61,383	61,383	60,262
Electric (ONCOR & Lyntegar)	243,500	213,342	243,500	225,000	225,000
Gas (ENERGAS)	127,000	109,353	127,000	115,000	110,000
Telephone (Windstream)	98,500	106,361	98,500	110,000	107,000
Cable T.V. (Northland)	80,000	63,769	80,000	70,000	65,000
Miscellaneous	0	0	0	0	0
Subtotal	623,918	629,918	686,243	657,243	646,168

### Licenses and Permits:

Business Lic. & Insp. Fees	15,000	14,282	15,000	16,000	15,000
Solicitor's License/Beer-wine fee	1,500	1,900	1,500	3,200	1,500
Building Permits & Fees	33,000	5,487	33,000	23,000	25,000
Subtotal	49,500	21,669	49,500	42,200	41,500

### Other Government Agencies:

Dawson County (Fire)	144,395	144,773	147,269	147,269	143,344
Dawson County (Radio)	0	0	0	0	0
Dawson County (Pool)	18,000	19,703	18,000	22,000	18,000
L.I.S.D. (School Officer)	0	0	50,000	50,000	0
Grants & Miscellaneous Agencies	0	0	0	0	0
Subtotal	162,395	164,476	215,269	219,269	161,344

# GENERAL FUND REVENUE SUMMARY      FISCAL YEAR 2011-2012

## REVENUE BY SOURCE:

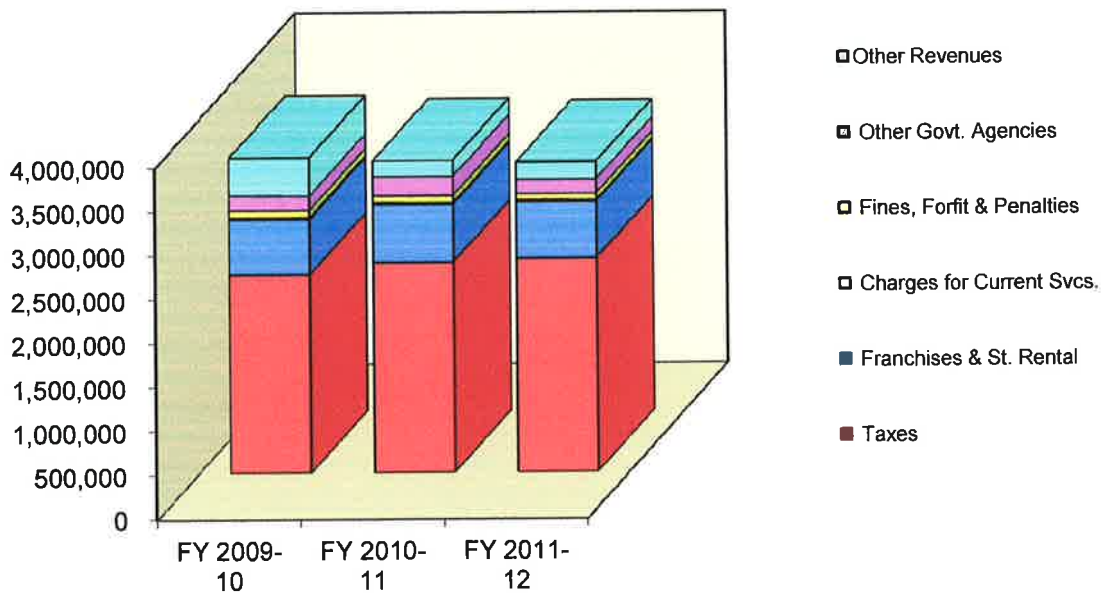
Revenue Source	Budgeted FY 2009-10	Actual FY 2009-10	Budgeted FY 2010-11	Estimated FY 2010-11	Proposed FY 2011-12
<b><i>Fines, Forfeitures and Penalties:</i></b>					
Municipal Court Fines	76,000	79,062	76,000	80,000	76,000
Judicial Court Efficiency	0	840	0	850	850
Cash over/short -court	0	0	0	0	0
Subtotal	76,000	79,902	76,000	80,850	76,850
<b><i>Income From Money &amp; Property</i></b>					
Interest on Investments	7,200	957	7,200	800	800
Rental of Facilities	11,800	10,491	11,800	16,000	16,000
Rental/Sales of Equipment	5,099	1	5,099	0	2,000
Rental/Sales of Land	0	0	0	0	0
Subtotal	24,099	11,449	24,099	16,800	18,800
<b><i>Charges for Current Services:</i></b>					
Tax Certificates	425	312	425	300	350
Sale of Matl., Supl., Labr.	2,000	10,933	2,000	2,500	2,000
Swim. Pool Admissions	6,500	7,369	6,500	9,000	7,000
Swim. Pool Concessions	3,500	4,331	3,500	6,072	4,300
Paving (Recv's. Collect.)	0	0	0	0	0
Subtotal	12,425	22,945	12,425	17,872	13,650
<b><i>Miscellaneous Revenues:</i></b>					
Credit Card fees		1,780		2,500	2,200
W/WW (P.I.L.O.T)	36,073	36,073	35,128	35,128	35,128
Solid Waste (P.I.L.O.T)	39,399	39,399	45,313	42,085	45,313
Court Cost Adm. Charges	19,000	26,945	19,000	25,000	25,000
Misc. Income	34,400	7,895	34,400	(150,000)	26,000
L.E.D.Corp. Adm. Charges	0	8,400	8,400	8,400	8,400
Court Technology fees/Ins.Recovery	0	52,459	3,500	39,850	3,500
Sports Complex/Weaver Tax Note		226,600		120,000	
Subtotal	128,872	399,551	142,242	122,963	139,842
<b>Total GF Revenue</b>	<b>3,387,363</b>	<b>3,586,890</b>	<b>3,537,987</b>	<b>3,548,872</b>	<b>3,526,883</b>

# GENERAL FUND REVENUE SUMMARY    FISCAL YEAR 2011-2012

## REVENUE BY DEPARTMENT:

Department	Budgeted FY 2009-10	Actual FY 2009-10	Budgeted FY 2010-11	Estimated FY 2010-11	Proposed FY 2011-12
501 Administration	91,525	93,472	99,925	(98,300)	77,050
502 General Government	2,480,626	2,439,299	2,507,651	2,575,588	2,611,871
504 Vehicle Services	0	0	0	0	0
505 Fire	144,395	144,773	147,269	147,269	143,344
506 Police	0	0	50,000	50,000	0
507 Street	631,017	640,852	693,342	659,743	650,168
509 Park	39,800	268,494	39,800	53,072	45,300
<b>Total General Fund Revenue</b>	<b>3,387,363</b>	<b>3,586,890</b>	<b>3,537,987</b>	<b>3,387,372</b>	<b>3,526,883</b>

## REVENUE TRENDS:



# GENERAL FUND

## AD VALOREM TAX REVENUE SUMMARY    FISCAL YEAR 2011 - 2012

### ESTIMATE OF AD VALOREM TAX RECEIPTS:

Estimate of receipts from Current Year's Taxes:	1,484,080
Proposed Ad Valorem Tax Rate per \$100.00 of valuation:	0.72430

### ESTIMATE OF APPRAISED AD VALOREM TAX VALUES:

Estimated total appraised value for 2011:	223,482,760
Less exemptions:	766,980
Estimated Net Tax Roll for 2011:	222,715,780
Ratio of Assessed Value to Total True Value:	100%

### INCREMENTAL AD VALOREM TAX REVENUE POTENTIAL:

Amount of Net Revenue generated by one cent of the tax rate:	20,490
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### ESTIMATE OF POTENTIAL AD VALOREM TAX COLLECTIONS:

	No Change	1 cent Increase	2 cent Increase	3 cent Increase
Proposed tax rate per \$100 valuation	0.72430	0.73430	0.74430	0.75430
Gross revenue from taxes	1,613,130	1,635,402	1,657,674	1,679,945
Estimated discount        5.00%	80,657	81,770	82,884	83,997
Estimated uncollect.       1.00%	16,131	16,354	16,577	16,799
Est. uncollect. prev. year   2.00%	32,263	32,708	33,153	33,599
Estimated collections (Funds Available)	1,484,080	1,504,570	1,525,060	1,545,550

### PROPOSED DISTRIBUTION OF AD VALOREM TAXES COLLECTED:

	Est. Funds Available	Percent of Total Tax Rate	Tax Rate Distribution
To General Fund	1,484,080	100.00%	0.724
Payment of Certificates of Obligation	0	0.00%	0.000
Payment of General Obligation Bonds	0	0.00%	0.000
Tax Notes	0	0.00%	0.000
Total	1,484,080	100.00%	0.724

# GENERAL FUND

## EXPENDITURE SUMMARY      FISCAL YEAR 2010-2011

### EXPENDITURES BY DEPARTMENT:

Department	Budgeted FY 2009-10	Actual FY 2009-10	Budgeted FY 2010-11	Estimated FY 2010-11	Proposed FY 2011-12
501 Administration	211,398	222,283	187,557	171,831	156,229
502 General Government	221,916	204,168	221,915	218,656	214,929
504 Vehicle Services	47,496	40,530	39,784	(13,364)	15,124
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507 Street Department	436,088	332,267	418,737	348,065	378,767
509 Parks Department	431,331	735,300	479,872	534,597	402,523
<b>Total Expenditures</b>	<b>3,309,603</b>	<b>3,528,813</b>	<b>3,405,336</b>	<b>3,264,837</b>	<b>3,162,245</b>

### EXPENDITURES BY CATEGORY:

100 Personal Services	2,529,614	2,541,177	2,621,514	2,478,168	2,431,299
200 Supplies & Materials	196,555	170,910	181,655	166,163	172,455
400 Maint Bldgs/Grnds	167,750	120,699	141,770	114,792	146,950
500 Maint of Eqpt	102,980	97,938	150,025	146,749	104,425
600 Misc Services	587,686	528,951	604,511	528,137	575,076
700 Sundry Services	231,126	234,008	246,167	342,254	240,255
900 Capital Outlay	90,796	426,116	133,280	162,160	97,000
Gross Expenditures	3,906,507	4,119,799	4,078,922	3,938,423	3,767,460
Less Reimbursements	(596,904)	(590,986)	(673,586)	(673,586)	(605,215)
<b>Net Expenditures</b>	<b>3,309,603</b>	<b>3,528,813</b>	<b>3,405,336</b>	<b>3,264,837</b>	<b>3,162,245</b>