

General Fund Revenue

City of Lubbock, TX

| | FY 2005-06 Actual | FY 2006-07 Amended | FY 2007-08 Budget | % Change From FY 2006-07 |
|--|-----------------------|-----------------------|----------------------|-----------------------------|
| Taxes | | | | |
| Property Taxes | \$ 32,191,660 | 34,374,404 | 37,562,346 | 9.27 |
| Delinquent Taxes | 993,142 | 1,175,000 | 1,054,742 | (9.38) |
| Sales Tax | 41,778,534 | 43,208,737 | 45,587,965 | 5.51 |
| Suddenlink | 1,251,179 | 1,225,405 | 1,280,764 | 4.52 |
| Xcel Energy | 2,232,407 | 2,235,472 | 1,987,042 | (11.11) |
| South Plains Electric Coop. | 360,359 | 200,000 | 537,651 | 168.83 |
| Atmos | 2,252,240 | 2,350,000 | 2,217,328 | (5.65) |
| Mixed Beverage Tax | 796,280 | 750,000 | 818,696 | 9.16 |
| Bingo Tax | 240,007 | 260,000 | 245,629 | (5.53) |
| Telecom ROW | 1,912,787 | 1,930,000 | 1,962,810 | 1.70 |
| Licenses and Permits | 2,249,638 | 2,478,114 | 2,541,584 | 2.56 |
| Intergovernmental | 366,382 | 339,702 | 376,029 | 10.69 |
| Charges for Services | | | | |
| Development Services | 188,856 | 193,550 | 165,861 | (14.31) |
| General Government | 1,407,410 | 1,259,008 | 1,466,656 | 16.49 |
| Public Safety | 107,960 | 116,620 | 111,488 | (4.40) |
| Health | 783,281 | 975,631 | 932,502 | (4.42) |
| Cultural/Recreational | 1,831,692 | 1,988,562 | 1,316,633 | (33.79) |
| Cemetery | 374,630 | - | - | - |
| Fines and Forfeitures | 3,981,978 | 5,613,924 | 3,814,544 | (32.05) |
| Interest Earnings | 921,742 | 1,051,000 | 1,230,405 | 17.07 |
| Rental | 9,386 | 8,233 | 4,328 | (47.43) |
| Recoveries of Expenditures | 664,754 | 588,011 | 571,387 | (2.83) |
| Other | 893,921 | 1,330,000 | 1,425,000 | 7.14 |
| Transfers from LP&L | 879,810 | 776,385 | 776,385 | - |
| Transfers from Water Fund | 4,649,264 | 5,841,955 | 5,986,649 | 2.48 |
| Transfers from Sewer Fund | 2,623,397 | 2,806,864 | 2,894,350 | 3.12 |
| Transfers from Solid Waste | 1,728,777 | 2,357,944 | 2,520,187 | 6.88 |
| Transfers from Airport Fund | 1,099,077 | 1,108,124 | 1,117,560 | 0.85 |
| Transfers from Stormwater | 907,310 | 1,011,243 | 1,039,057 | 2.75 |
| Transfer for Law Enforcement | - | - | 517,106 | 100.00 |
| Other Transfers | 1,437,412 | 498,619 | 72,000 | (85.56) |
| Total General Fund Revenue | \$ 111,115,272 | 118,052,507 | 122,144,684 | 3.47 |
| General Fund Capital Lease Proceeds ³ | \$ 5,119,980 | 7,950,000 | - | - |

³The Citywide Fleet Management Program will be presented following City Council's approval of the overall program's affordability.

Appropriation and Position Summary by Department

City of Lubbock, TX

| | FY 2005-06 | FY 2006-07 | FY 2007-08 | % Change From | Full-Time |
|---|-----------------------|--------------------|--------------------|----------------------|------------------|
| | Actual | Amended | Budget | FY 2006-07 | Positions |
| <u>Administrative Services</u> | | | | | |
| City Attorney | \$ 1,893,393 | 1,946,166 | 1,935,016 | (0.57) | 17 |
| City Council | 737,269 | 835,678 | 750,979 | (10.14) | 5 |
| City Manager | 1,107,491 | 738,357 | 734,935 | (0.46) | 4 |
| City Secretary | 388,564 | 425,551 | 431,238 | 1.34 | 5 |
| Facilities Management | 2,142,850 | 2,290,574 | 2,652,986 | 15.82 | 15 |
| Finance | 2,240,805 | 2,438,645 | 2,294,467 | (5.91) | 29 |
| Human Resources | 579,051 | 628,717 | 605,772 | (3.65) | 7 |
| Internal Audit | 46,439 | 233,471 | 285,062 | 22.10 | 3 |
| Non Departmental | 2,451,632 | 4,215,090 | 5,878,180 | 39.46 | - |
| Public Information Office | 220,198 | 230,095 | - | (100.00) | - |
| Special Events | - | 380,281 | 274,349 | (27.86) | 1 |
| Total Administrative Services | 11,807,692 | 14,362,625 | 15,842,984 | 10.31 | 86 |
| <u>Community Services</u> | | | | | |
| Building Inspections | 1,193,180 | 1,550,932 | 1,613,781 | 4.05 | 25 |
| Business Development | 332,215 | 288,734 | 272,691 | (5.56) | 3 |
| Planning | 814,052 | 926,480 | 956,548 | 3.25 | 12 |
| Total Community Services | 2,339,456 | 2,766,146 | 2,843,020 | 2.78 | 40 |
| <u>Cultural and Recreation Svcs</u> | | | | | |
| Buddy Holly Center | 475,061 | 482,059 | 474,578 | (1.55) | 5 |
| Cemetery | 549,654 | - | - | - | - |
| Civic Centers | 2,911,046 | 3,040,050 | - | (100.00) | - |
| Library | 2,886,803 | 3,077,472 | 3,066,872 | (0.34) | 42 |
| Parks | 7,812,082 | 8,877,506 | 8,877,506 | - | 81 |
| Silent Wings Museum | 313,984 | 318,491 | 306,991 | (3.61) | 2 |
| Total Cultural and Recreation Svcs | 14,948,630 | 15,795,578 | 12,725,947 | (19.43) | 130 |
| <u>Public Works</u> | | | | | |
| Engineering | 921,020 | 1,093,864 | 1,117,945 | 2.20 | 21 |
| Environmental Compliance | 287,395 | 243,538 | 216,685 | (11.03) | 3 |
| Street Lighting | 2,703,771 | 2,725,150 | 2,857,490 | 4.86 | - |
| Streets | 3,402,246 | 3,741,130 | 2,725,028 | (27.16) | 37 |
| Traffic | 1,911,014 | 2,306,088 | 2,468,540 | 7.04 | 33 |
| Total Public Works | 9,225,446 | 10,109,770 | 9,385,688 | (7.16) | 94 |
| <u>Public Safety and Health Services</u> | | | | | |
| Fire | 24,681,978 | 26,884,282 | 28,052,763 | 4.35 | 355 |
| Health | 3,738,790 | 4,324,944 | 4,421,098 | 2.22 | 81 |
| Municipal Courts | 1,418,805 | 1,581,950 | 1,648,054 | 4.18 | 23 |
| Police | 38,938,583 | 43,097,607 | 44,679,245 | 3.67 | 562 |
| Total Public Safety and Health Services | 68,778,156 | 75,888,783 | 78,801,160 | 3.84 | 1,021 |
| Transfers | 1,436,498 | 1,903,587 | 5,045,885 | 165.07 | - |
| Payroll Accrual/Other Adjustments | 59,086 | (1,857,708) | (2,500,000) | 34.57 | - |
| TOTAL | \$ 108,594,964 | 118,968,781 | 122,144,684 | 2.67 | 1,371 |
| Capital Lease Asset Value ¹ | \$ 5,119,980 | 7,950,000 | - | | |

¹The Citywide Pest Management Program will be presented following City Council approval of the program's affordability.

CITY OF LUBBOCK, TEXAS
GENERAL FUND
PROJECTED
BALANCE SHEET
September 30, 2008
(Unaudited)

| | AVAILABLE RESOURCES | | CLAIMS ON AVAILABLE RESOURCES | |
|---|-----------------------------|--|--------------------------------------|-----------------------------|
| <i>Assets</i> | | | | |
| Pooled cash and cash equivalents | \$ 10,577,756 | | <i>Liabilities:</i> | |
| Investments | 9,380,274 | | Accounts payable | \$ 3,453,927 |
| Delinquent ad valorem taxes receivable, net | 1,831,072 | | Due to others | - |
| City sales tax receivable | 7,184,136 | | Accrued liabilities | 5,355,019 |
| Paying assessments, net | 192,322 | | Deferred revenue | <u>3,379,297</u> |
| Other accounts receivable, net | 1,560,235 | | Total Liabilities | <u>12,188,243</u> |
| Interest receivable on investments | 272,714 | | | |
| Due from other governments | 45,082 | | <i>Fund balances:</i> | |
| Due from others | - | | Reserved for inventory | 213,080 |
| Prepaid items | - | | Reserved for advances to other funds | - |
| Advances to other funds | - | | Unreserved: | |
| Inventory | <u>213,090</u> | | Designated for perpetual care | - |
| | | | Designated for future capital use | - |
| | | | Undesignated | <u>18,795,348</u> |
| | | | Total Fund Equity | <u>19,008,438</u> |
| TOTAL AVAILABLE RESOURCES | \$ <u>31,196,681</u> | | TOTAL CLAIMS ON RESOURCES | \$ <u>31,196,681</u> |