

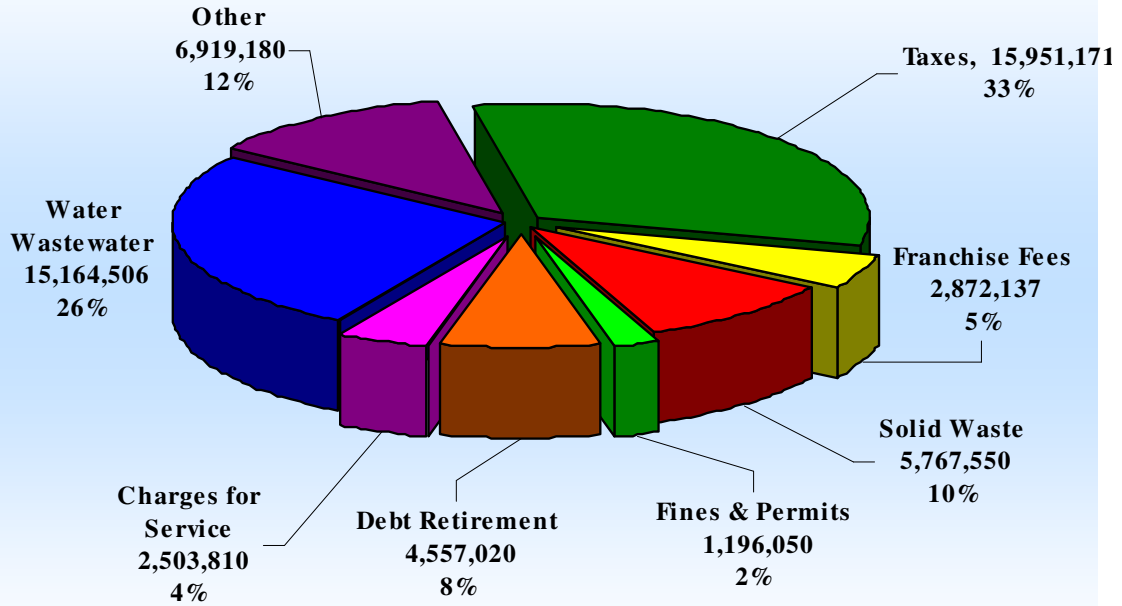
CITY OF LUFKIN
COMBINED FUNDS SUMMARY
Fiscal Year 2008 Operating Budget

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2007</u>	<u>FY2008</u>
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>
Beginning Balances				
General Fund	\$ 9,418,394	\$ 11,264,586	\$ 11,264,586	\$ 9,427,770
Water/Wastewater Fund	4,391,456	3,789,606	3,789,606	3,220,024
Solid Waste Disposal Fund	6,210,498	3,640,332	3,640,332	3,483,376
Civic Center Fund	17,938	170,245	170,245	134,927
Special Recreation Fund	16,156	28,196	28,196	33,351
Ellen Trout Zoo Fund	1,132,472	1,276,678	1,276,678	1,389,646
Court Security/Technology Fund	84,065	91,697	91,697	64,727
Animal Control-Kurth Grant Fund	176,241	198,231	198,231	259,300
Animals Attic Gift Shop Fund	28,733	38,855	38,855	(6,797)
General Obligation Debt				
Service Fund	2,219,195	2,394,839	2,317,500	2,147,530
Equipment Acquisition & Repl Fund	-	1,519,509	1,519,509	944,815
Sub-Total Operating Funds	<u>\$ 23,695,148</u>	<u>\$ 24,412,774</u>	<u>\$ 24,335,435</u>	<u>\$ 21,098,669</u>
Economic Development Fund	<u>633,659</u>	<u>1,166,574</u>	<u>1,166,574</u>	<u>1,727,297</u>
Total Beginning Balances	<u>\$ 24,328,807</u>	<u>\$ 25,579,348</u>	<u>\$ 25,502,009</u>	<u>\$ 22,825,966</u>
Revenues and Transfers In				
General Fund	\$ 27,068,611	\$ 23,992,541	\$ 24,697,241	\$ 27,161,689
Water/Wastewater Fund	13,999,649	14,059,274	14,335,313	15,164,506
Solid Waste Disposal Fund	6,134,176	5,697,800	5,685,492	5,767,550
Civic Center Fund	875,232	743,138	909,801	712,200
Special Recreation Fund	157,746	156,550	180,300	182,875
Ellen Trout Zoo Fund	201,336	195,250	219,250	247,000
Court Security/Technology Fund	50,841	49,000	49,000	48,500
Animal Control-Kurth Grant Fund	148,858	108,200	153,200	123,000
Animals Attic Gift Shop Fund	24,940	2,600	2,600	3,400
General Obligation Debt				
Service Fund	4,656,883	4,525,689	14,124,665	5,258,793
Equipment Acquisition & Repl Fund	<u>1,674,967</u>	<u>1,596,429</u>	<u>1,662,856</u>	<u>1,676,020</u>
Sub-Total Operating Funds	<u>\$ 54,993,239</u>	<u>\$ 51,126,471</u>	<u>\$ 62,019,718</u>	<u>\$ 56,345,533</u>
Economic Development Fund	<u>973,174</u>	<u>994,683</u>	<u>1,057,430</u>	<u>1,004,580</u>
Total Revenues & Transfers In	<u>\$ 55,966,413</u>	<u>\$ 52,121,154</u>	<u>\$ 63,077,148</u>	<u>\$ 57,350,113</u>
Less: Interfund Transfers in	<u>1,143,307</u>	<u>1,462,260</u>	<u>3,084,504</u>	<u>1,394,753</u>
Net Budget Revenue	<u>\$ 54,823,106</u>	<u>\$ 50,658,894</u>	<u>\$ 59,992,644</u>	<u>\$ 55,955,360</u>
Total Funds Available	<u>\$ 79,151,913</u>	<u>\$ 76,238,242</u>	<u>\$ 85,494,653</u>	<u>\$ 78,781,326</u>

**CITY OF LUFKIN
COMBINED FUNDS SUMMARY
Fiscal 2008 Operating Budget**

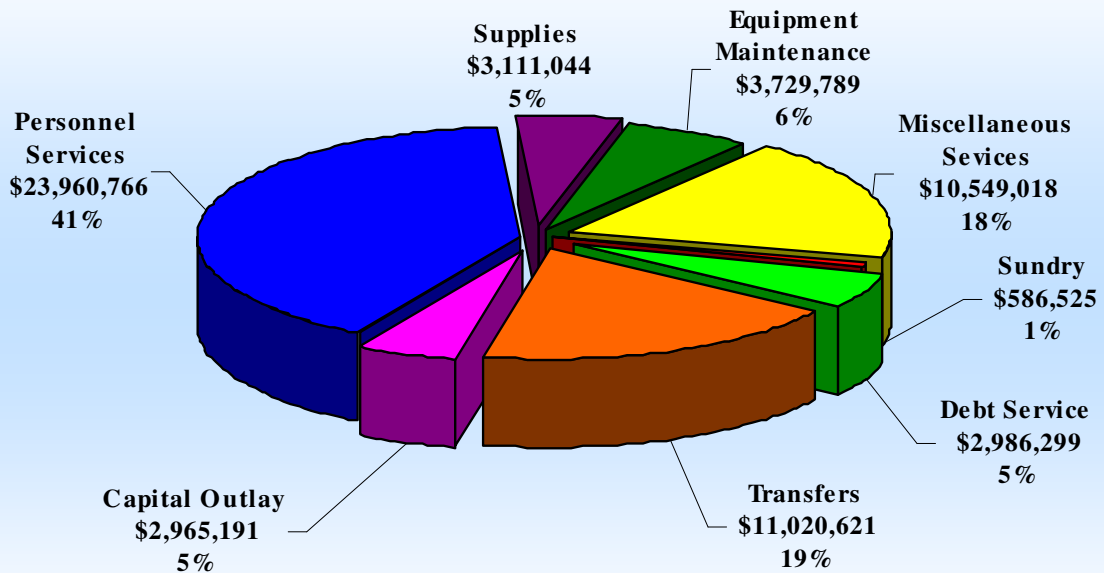
	<u>FY2006</u>	<u>FY2007</u>	<u>FY2007</u>	<u>FY2008</u>
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>
Appropriations and Transfers Out				
General Fund	\$ 25,222,419	\$ 25,288,043	\$ 26,534,057	\$ 27,444,676
Water/Wastewater Fund	14,665,609	14,004,445	14,904,895	14,743,730
Solid Waste Disposal Fund	8,742,161	5,973,529	5,842,448	6,097,584
Hotel/Motel Tax Fund	722,925	786,940	945,119	766,788
Special Recreation Fund	145,706	153,885	175,145	181,395
Ellen Trout Zoo Fund	57,130	103,700	106,282	119,700
Court Security/Technology Fund	43,209	50,422	75,970	75,518
Animal Control-Kurth Grant Fund	126,868	90,000	92,131	210,000
Animals Attic Gift Shop Fund	14,818	13,900	48,252	1,200
General Obligation Debt				
Service Fund	4,481,239	4,603,028	14,294,635	6,254,929
Equipment Acquisition & Repl Fund	<u>155,458</u>	<u>2,211,100</u>	<u>2,237,550</u>	<u>2,444,506</u>
Sub-Total Operating Funds	<u>\$ 54,377,542</u>	<u>\$ 53,278,992</u>	<u>\$ 65,256,484</u>	<u>\$ 58,340,026</u>
Economic Development Fund	<u>440,259</u>	<u>527,582</u>	<u>496,707</u>	<u>569,227</u>
Total Appropriations & Transfers Out	54,817,801	53,806,574	65,753,191	58,909,253
Less: Interfund Transfers Out	<u>1,143,307</u>	<u>1,462,260</u>	<u>3,084,504</u>	<u>1,394,753</u>
Net Budget Appropriations	<u>\$ 53,674,494</u>	<u>\$ 52,344,314</u>	<u>\$ 62,668,687</u>	<u>\$ 57,514,500</u>
Ending Balances				
General Fund	11,264,586	9,969,084	9,427,770	9,144,783
Water/Wastewater Fund	3,725,496	3,844,435	3,220,024	3,640,800
Solid Waste Disposal Fund	3,602,513	3,364,603	3,483,376	3,153,342
Hotel/Motel Tax Fund	170,245	126,443	134,927	80,339
Special Recreation Fund	28,196	30,861	33,351	34,831
Ellen Trout Zoo Fund	1,276,678	1,368,228	1,389,646	1,516,946
Court Security/Technology Fund	91,697	90,275	64,727	37,709
Animal Control-Kurth Grant Fund	198,231	216,431	259,300	172,300
Animals Attic Gift Shop Fund	38,855	27,555	(6,797)	(4,597)
General Obligation Debt				
Service Fund	2,394,839	2,317,500	2,147,530	1,151,394
Equipment Acquisition & Repl Fund	<u>1,519,509</u>	<u>904,838</u>	<u>944,815</u>	<u>176,329</u>
Sub-Total Operating Funds	<u>\$ 24,310,845</u>	<u>\$ 22,260,253</u>	<u>\$ 21,098,669</u>	<u>\$ 19,104,176</u>
Economic Development Fund	<u>1,166,574</u>	<u>1,633,675</u>	<u>1,727,297</u>	<u>2,162,650</u>
Total Ending Balances	<u>25,477,419</u>	<u>23,893,928</u>	<u>22,825,966</u>	<u>21,266,826</u>
Total Funds Applied	<u>\$ 79,151,913</u>	<u>\$ 76,238,242</u>	<u>\$ 85,494,653</u>	<u>\$ 78,781,326</u>

Combined Budget Resources



Total: \$57,350,113

Combined Budget Expenditures



Total \$58,909,253

**CITY OF LUFKIN, TEXAS
TOTAL OPERATING BUDGET RESOURCES
FISCAL 2008**

	Fiscal 2004	Fiscal 2005	Fiscal 2006	Fiscal 2007	Fiscal 2008
GENERAL FUND					
Full Time	330	325	326	325	332
Part Time	29	27	27	23	19
Total	359	352	353	348	351
WATER-WASTEWATER FUND					
Full Time	72	72	74	76	76
Part Time	3	3	3	2	1
Total	75	75	77	78	77
SOLID WASTE-RECYCLING FUND					
Full Time	36	36	36	33	33
Part Time	0	0	0	0	0
Total	36	36	36	33	33
CIVIC CENTER FUND					
Full Time	7	7	7	7	7
Part Time	0	0	0	0	0
Total	7	7	7	7	7
COURT SECURITY-TECHNOLOGY FUND					
Full Time	0	0	0	0	0
Part Time	0	1	1	1	0
Total	0	1	1	1	0
ECONOMIC DEVELOPMENT FUND					
Full Time	0	1	1	2	2
Part Time	0	0	0	0	0
Total	0	1	1	2	2
CITY WIDE TOTAL					
Full Time	445	441	444	443	450
Part Time	32	31	31	26	20
Total	477	472	475	469	470

A total of four full-time positions and ten part-time positions were added for Fiscal 2008 operating budget. The breakdown is as follows:

Position	Department	Status
Sr. Account Clerk	Finance	Added
Kennel Attendant – 2 PT	Animal Control	Added
Recycling Laborers – 8 PT	Recycling	Added
Police Officer - 2	Police Department	Added
Education Assistant	Zoo	Added

The City Marshall position was changed from a part-time position to a full-time position for Fiscal 2008.

An additional Sr. Account Clerk position has been added to the Finance Department to assist with added duties and responsibilities which have resulted from increased services provided to the citizens.

Two part-time Kennel Attendants have been added to alleviate the necessity of Animal Control Officers spending needed duty time cleaning the shelter on a daily basis.

An Education Assistant has been added to the Zoo to assist the Education Director with the ever growing educational programs offered by the Zoo and for planned programs to be implemented with the completion of the new Education Building.

Finally, Recycling Laborers, eight part-time positions have been added to assist in the recycling process. The availability of inmate labor has greatly decreased; this will increase the amount of recycled material to be processed.

CITY OF LUFKIN
GENERAL FUND SUMMARY
Fiscal Year 2008 Operating Budget

	FY2006 Actual	FY2007 Budget	FY2007 Revised	FY2008 Budget
Beginning Balance	\$ 9,418,394	\$ 11,264,586	\$ 11,264,586	\$ 9,427,770
Revenues				
Taxes	15,987,646	15,850,376	15,975,000	16,703,507
Franchise taxes	2,990,701	2,727,800	2,788,339	2,872,137
Licenses & permits	284,294	206,100	246,100	277,450
Charges for service	1,341,676	1,319,260	1,669,260	2,503,810
Fines & forfeitures	766,628	796,500	719,500	918,600
Miscellaneous revenue	1,554,465	684,735	791,013	738,085
Inter-governmental revenue	969,055	21,400	121,659	4,600
Sub-Total	23,894,465	21,606,171	22,310,871	24,018,189
Intra-governmental revenue	3,174,146	2,386,370	2,386,370	3,143,500
Total Revenues & Transfers	27,068,611	23,992,541	24,697,241	27,161,689
Total Funds Available	\$ 36,487,005	\$ 35,257,127	\$ 35,961,827	\$ 36,589,459
Expenditures				
Personnel services	\$ 16,362,515	\$ 17,193,859	\$ 17,072,158	\$ 18,858,238
Supplies	1,597,236	1,557,094	1,648,102	1,588,784
Equipment maintenance	2,002,484	1,708,324	1,827,893	2,123,594
Miscellaneous services	2,892,900	4,210,454	3,867,591	4,083,290
Sundry charges	145,760	129,012	152,302	273,312
Debt service	197,852	195,051	195,051	88,448
Transfers out	1,212,576	207,811	1,091,639	190,000
Capital outlay	811,096	86,438	679,321	239,010
Total Operating Expenditures	25,222,419	25,288,043	26,534,057	27,444,676
Excess(deficiency) of revenues over expenditures	1,846,192	(1,295,502)	(1,836,816)	(282,987)
Fund balance ending	11,264,586	9,969,084	9,427,770	9,144,783
Total Funds Applied	\$ 36,487,005	\$ 35,257,127	\$ 35,961,827	\$ 36,589,459
Expenditures:				
General government	\$ 2,992,094	\$ 3,216,096	\$ 3,204,345	\$ 3,157,208
Public safety	13,344,812	13,515,372	13,672,479	15,141,357
Public works	4,244,716	4,588,006	4,416,257	4,753,366
Culture and recreation	3,264,647	3,219,812	3,378,957	3,535,443
Community development	318,585	348,426	341,825	351,840
Non departmental	336,669	313,893	428,555	315,462
Transfers	720,896	86,438	1,091,639	190,000
Total Departmental Expenditures	25,222,419	25,288,043	26,534,057	27,444,676
Excess(deficiency) of revenues over expenditures	1,846,192	(1,295,502)	(1,836,816)	(282,987)
Fund balance ending	11,264,586	9,969,084	9,427,770	9,144,783
Total Funds Applied	\$ 36,487,005	\$ 35,257,127	\$ 35,961,827	\$ 36,589,459
Fund balance requirements	6,305,605	6,322,011	6,633,514	6,861,169
Difference	\$ 4,958,981	\$ 3,647,073	\$ 2,794,256	\$ 2,283,614

**CITY OF LUFKIN
GENERAL FUND
REVENUE BY SOURCE
Fiscal Year 2008 Operating Budget**

SOURCE OF REVENUE	<u>FY2006 Actual</u>	<u>FY2007 Budget</u>	<u>FY2007 Revised</u>	<u>FY2008 Budget</u>
Taxes				
Ad Valorem - current year	\$5,423,516	\$5,456,359	\$5,440,000	\$5,839,687
Ad Valorem - prior year	116,177	100,000	100,000	109,000
Penalty & interest	78,617	56,500	56,500	71,900
Sales taxes	11,237,777	11,096,200	11,250,000	11,575,000
Economic development trf	(936,481)	(924,683)	(937,500)	(964,580)
Mixed beverage taxes	68,040	66,000	66,000	72,500
Total Taxes	15,987,646	15,850,376	15,975,000	16,703,507
Franchise Taxes				
Electric franchise taxes	2,014,129	1,956,900	2,000,214	1,999,900
Gas franchise taxes	283,028	230,000	230,000	228,253
Communications franchise taxes	285,238	285,000	285,000	288,704
Cable franchise taxes	298,830	136,000	153,225	223,490
Other	109,476	119,900	119,900	131,790
Total Franchise Taxes	2,990,701	2,727,800	2,788,339	2,872,137
Licenses & Permits				
Building permits & inspect. fees	218,968	160,000	200,000	210,000
Plumbing permits & inspect. fees	17,092	10,000	10,000	16,000
Heat/Vent permits & inspect. fees	13,339	11,200	11,200	13,000
Electrical permits & inspect. fees	21,055	17,000	17,000	22,000
Other permits	11,304	6,300	6,300	15,250
Other licenses	2,536	1,600	1,600	1,200
Total Licenses & Permits	284,294	206,100	246,100	277,450
Charges for Service				
EMS ambulance fees	1,163,848	1,141,400	1,491,400	2,325,750
County EMS/ambulance fees	175,560	175,560	175,560	175,560
Miscellaneous charges	2,268	2,300	2,300	2,500
Total Charges for Services	1,341,676	1,319,260	1,669,260	2,503,810
Fines & Forfeitures				
Court fines	762,173	795,000	718,000	763,600
Parking meter fines	4,455	1,500	1,500	5,000
Red light fines	-	-	-	150,000
Total Fines & Forfeitures	766,628	796,500	719,500	918,600
Miscellaneous Revenues				
Parks	18,425	20,000	20,000	16,000
Library	30,479	25,015	25,015	26,100
Zoo	62,140	60,000	60,000	85,000
Animal shelter fees	69,565	66,600	66,600	67,400
Miscellaneous revenues	52,104	44,800	44,800	48,250
Salvage & auction	99,849	-	21,278	-

**CITY OF LUFKIN
GENERAL FUND
REVENUE BY SOURCE
Fiscal Year 2008 Operating Budget**

SOURCE OF REVENUE	FY2006 <u>Actual</u>	FY2007 <u>Budget</u>	FY2007 <u>Revised</u>	FY2008 <u>Budget</u>
Miscellaneous Revenues-continued				
Zone changes	3,450	4,000	4,000	4,000
Concessions	858	-	-	600
Rent on city property	137,532	38,260	38,260	38,460
Salary reimbursement (LISD)	139,748	120,000	120,000	135,675
Miscellaneous	217,606	31,060	41,060	16,600
Other financing sources	257,981	-	-	-
Interest income	464,728	275,000	350,000	300,000
Total Miscellaneous Revenues	1,554,465	684,735	791,013	738,085
Inter-Governmental Grant Revenue				
Click It or Ticket Grant	7,477	-	-	-
EMS-TDH Grant	35,000	-	-	-
FEMA-Hurricane cost reimbursement	375,480	-	-	-
TCLEOSE Grant - Police	-	6,400	6,400	4,600
Organized Crime OCDEF	409	-	-	-
Tobacco Step Grant	3,600	4,000	4,000	-
WAVE Grant	11,659	10,000	10,000	-
Local donations	203,127	1,000	55,636	-
FEMA Fire Grant	288,000	-	-	-
FEMA Sheltering Org Reimb	1,221	-	-	-
Azalea Fitness Trail	28,732	-	-	-
Fire Act Grant	-	-	30,375	-
TSAH Regional Advise Council	14,350	-	15,248	-
Total Inter-Governmental Revenue	969,055	21,400	121,659	4,600
Intra-Governmental Revenues				
Transfers	412,919	90,000	90,000	172,038
General & administrative	2,761,227	2,296,370	2,296,370	2,971,462
Total Intra-Governmental Revenues	3,174,146	2,386,370	2,386,370	3,143,500
TOTAL REVENUE SOURCES	\$27,068,611	\$23,992,541	\$24,697,241	\$27,161,689

**CITY OF LUFKIN
GENERAL FUND
EXPENDITURES BY DEPARTMENT
Fiscal Year 2008 Operating Budget**

Department	FY2006 <u>Actual</u>	FY2007 <u>Budget</u>	FY2007 <u>Revised</u>	FY2008 <u>Budget</u>
General government	\$331,680	\$342,251	\$327,937	\$354,691
City Manager	253,732	268,453	276,415	288,221
Finance	479,704	494,648	505,559	536,345
Legal	99,230	125,000	156,000	156,000
Tax	144,707	160,000	160,000	169,000
Human resources	294,657	303,138	301,306	314,779
Municipal building	488,828	486,632	414,453	394,462
Information technology	899,556	1,035,974	1,062,675	943,710
Police	6,494,015	6,789,750	6,947,855	7,411,421
Municipal court	203,313	219,305	242,084	316,800
Fire	5,847,541	5,563,403	5,655,424	6,439,203
Inspection services	433,706	486,166	423,575	494,259
Animal control	366,237	456,748	403,541	479,674
Parks	1,722,470	1,502,325	1,559,687	1,622,324
Zoo	1,076,466	1,177,988	1,290,506	1,236,258
Library	465,711	539,499	528,764	676,861
Fleet services	263,711	417,550	380,689	397,041
Engineering	502,997	529,949	475,069	524,290
Streets	3,478,008	3,640,507	3,560,499	3,832,035
Planning	213,258	234,297	228,444	233,795
Main street	105,327	114,129	113,381	118,045
Non-departmental	336,669	313,893	428,555	315,462
Transfers out	720,896	86,438	1,091,639	190,000
Total Departmental Expenditures	\$ 25,222,419	\$ 25,288,043	\$26,534,057	\$ 27,444,676
Excess(deficiency) of revenues over expenditures	1,846,192	(1,295,502)	(1,836,816)	(282,987)
Fund balance ending	11,264,586	9,969,084	9,427,770	9,144,783
Total Funds Applied	\$36,487,005	\$27,901,568	\$35,961,827	\$36,589,459
Fund balance requirements	6,305,605	6,322,011	6,633,514	6,861,169
Difference	\$4,958,981	\$3,647,073	\$2,794,256	\$2,283,614

CITY OF LUFKIN
WATER/ WASTEWATER OPERATING ENTERPRISE FUND
Fiscal Year 2008 Operating Budget

	FY2006	FY2007	FY2007	FY2008
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>
Beginning Working Capital Balance	\$4,391,456	\$3,789,606	\$3,789,606	\$3,220,024
Revenues				
Water service revenue	6,792,965	6,736,051	6,552,596	7,554,069
Sewer service charges	6,584,002	6,841,844	6,923,875	7,147,054
Sub-Total	<u>13,376,967</u>	<u>13,577,895</u>	<u>13,476,471</u>	<u>14,701,123</u>
Water connections	113,427	75,000	122,714	75,000
Sewer connections	33,755	25,000	36,800	25,000
Service charges	200,094	193,505	199,464	194,828
Miscellaneous revenues	64,499	26,400	25,900	4,200
Interest income	107,589	60,000	70,000	60,000
Sub-Total	<u>519,364</u>	<u>379,905</u>	<u>454,878</u>	<u>359,028</u>
Intra-governmental revenues	<u>103,318</u>	<u>101,474</u>	<u>403,964</u>	<u>104,355</u>
Total Revenues	<u>13,999,649</u>	<u>14,059,274</u>	<u>14,335,313</u>	<u>15,164,506</u>
Total Funds Available	<u>\$18,391,105</u>	<u>\$17,848,880</u>	<u>\$18,124,919</u>	<u>\$18,384,530</u>
Expenditures				
Personnel services	\$2,863,010	\$3,082,272	\$3,078,120	\$3,191,281
Supplies	830,560	890,890	852,465	878,952
Equipment maintenance	1,143,002	928,060	1,236,168	1,024,070
Miscellaneous services	2,562,380	3,965,171	4,133,797	3,479,344
General and administrative	1,795,972	1,272,107	1,272,107	1,793,541
Funded depreciation	1,848,595	1,218,734	1,218,734	1,297,192
Provision for bad debts	180,265	85,000	85,000	85,000
Capital outlay	329,016	73,000	418,116	154,675
Intra-governmental transfers	387,791	-	121,177	-
Transfers to debt retirement	2,725,018	2,489,211	2,489,211	2,839,675
Total	<u>14,665,609</u>	<u>14,004,445</u>	<u>14,904,895</u>	<u>14,743,730</u>
Excess(deficiency) of revenues over expenditures	<u>(665,960)</u>	<u>54,829</u>	<u>(569,582)</u>	<u>420,776</u>
Working capital balance ending	<u>3,725,496</u>	<u>3,844,435</u>	<u>3,220,024</u>	<u>3,640,800</u>
Total Funds Applied	<u>\$18,391,105</u>	<u>\$17,848,880</u>	<u>\$18,124,919</u>	<u>\$18,384,530</u>

CITY OF LUFKIN
WATER/ WASTEWATER OPERATING ENTERPRISE FUND
Fiscal Year 2008 Operating Budget

Expenditures by Department	FY2006	FY2007	FY2007	FY2008
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>
Utility collections	\$617,980	\$688,470	\$686,482	\$695,697
Water utilities	1,281,615	1,411,313	1,420,564	1,479,286
Wastewater treatment	1,842,535	2,020,617	2,043,609	2,124,943
Water production	2,049,295	2,510,173	2,728,184	2,334,120
Sewer utilities	1,518,274	2,150,623	2,097,935	1,974,616
Provision for bad debts	180,265	85,000	85,000	85,000
Non-departmental	418,269	158,197	741,892	119,660
Total Departmental Expenditures	7,908,233	9,024,393	9,803,666	8,813,322
Funded depreciation	1,848,595	1,218,734	1,218,734	1,297,192
General and administrative	1,795,972	1,272,107	1,272,107	1,793,541
Intra-governmental transfers	387,791	-	121,177	-
Transfers to debt retirement	2,725,018	2,489,211	2,489,211	2,839,675
Total Intra-Governmental Transfers	6,757,376	4,980,052	5,101,229	5,930,408
Total Expenditures	14,665,609	14,004,445	14,904,895	14,743,730
Excess(deficiency) of revenues over expenditures	(665,960)	54,829	(569,582)	420,776
Working capital balance ending	3,725,496	3,844,435	3,220,024	3,640,800
Total Funds Applied	\$18,391,105	\$17,848,880	\$18,124,919	\$18,384,530
Working capital balance requirement	1,833,201	1,750,556	1,863,112	1,842,966
Amount over policy	\$1,892,295	\$2,093,879	\$1,356,912	\$1,797,834

Water/Wastewater Fund (380)
Depreciation Fund Request
Fiscal Year 2008

Department	Description	Amount
Sewer Collection	Godwin Dri-Prime Diesel Pumpset	<u>\$24,895</u>
	Total	<u>\$24,895</u>

CITY OF LUFKIN
SOLID WASTE & RECYCLING OPERATING ENTERPRISE FUND
Fiscal 2008 Operating Budget

	FY2006	FY2007	FY2007	FY2008
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>
Beginning Working Capital Balance	\$6,210,498	\$3,640,332	\$3,640,332	\$3,483,376
Revenues				
Residential collections	1,876,474	1,850,000	1,850,000	1,850,000
Open top containers	1,933,403	1,880,000	1,880,000	1,875,000
Can pickups	230,793	225,000	225,000	225,000
Rolloff non-compacted	504,866	550,000	550,000	500,000
Rolloff compacted	678,963	650,000	650,000	650,000
Special pickups	12,014	12,000	12,000	-
Recycling pickups	129,260	160,000	125,000	125,000
Rent/sale of containers	10,856	10,000	10,000	12,000
Garbage bag sales	27,046	22,500	22,500	25,000
Sale of recycled materials	223,996	210,000	230,000	250,000
Dumpster sales	35,698	35,000	10,000	10,000
Dumpster rental	-	-	-	150,000
Miscellaneous income	(10,705)	3,300	30,992	5,550
Interest income	154,455	90,000	90,000	90,000
Inter-governmental revenue	327,057	-	-	-
Total revenues	<u>6,134,176</u>	<u>5,697,800</u>	<u>5,685,492</u>	<u>5,767,550</u>
Total Funds Available	<u>\$12,344,674</u>	<u>\$9,338,132</u>	<u>\$9,325,824</u>	<u>\$9,250,926</u>
Expenditures				
Personnel services	\$1,463,566	\$1,457,119	\$1,417,393	\$1,486,147
Supplies	662,524	561,105	500,400	540,755
Equipment maintenance	345,425	363,150	305,452	250,250
Miscellaneous services	1,622,009	2,356,335	2,326,464	2,502,735
Sundry charges	1,239	100	100	100
Capital outlay	103,282	-	-	31,500
Total operating expenditures	<u>4,198,045</u>	<u>4,737,809</u>	<u>4,549,809</u>	<u>4,811,487</u>
General and administrative	1,055,174	1,125,737	1,125,737	1,177,921
Funded depreciation	2,677,993	-	-	-
Provision for bad debts	62,251	50,000	50,000	50,000
Transfers to other funds	686,909	-	56,919	-
Transfers to debt retirement	61,789	59,983	59,983	58,176
Total expenditures	<u>8,742,161</u>	<u>5,973,529</u>	<u>5,842,448</u>	<u>6,097,584</u>
Excess(deficiency) of revenues over expenditures	<u>(2,607,985)</u>	<u>(275,729)</u>	<u>(156,956)</u>	<u>(330,034)</u>
Ending working capital	<u>3,602,513</u>	<u>3,364,603</u>	<u>3,483,376</u>	<u>3,153,342</u>
Total Funds Applied	<u>\$12,344,674</u>	<u>\$9,338,132</u>	<u>\$9,325,824</u>	<u>\$9,250,926</u>

CITY OF LUFKIN
SOLID WASTE & RECYCLING OPERATING ENTERPRISE FUND
Fiscal 2008 Operating Budget

Departmental Expenditures	FY2006 <u>Actual</u>	FY2007 <u>Budget</u>	FY2007 <u>Revised</u>	FY2008 <u>Budget</u>
Assistant city manager	\$ 180,106	\$ 191,581	\$ 186,381	\$ 196,331
Solid waste disposal department	\$3,241,208	\$3,770,517	\$3,735,333	3,987,855
Recycling department	765,386	763,450	613,334	602,669
Non-departmental	11,345	62,261	14,761	24,632
Total departmental expenditures	<u>4,198,045</u>	<u>4,787,809</u>	<u>4,549,809</u>	<u>4,811,487</u>
Transfers to other funds	686,909	-	56,919	-
General and administrative	1,055,174	1,125,737	1,125,737	1,177,921
Provision for bad debts	62,251	-	50,000	50,000
Funded depreciation	2,677,993	-	-	-
Sub-Total	<u>4,482,327</u>	<u>1,125,737</u>	<u>1,232,656</u>	<u>1,227,921</u>
Transfers to debt retirement	61,789	59,983	59,983	58,176
Total expenditures	<u>8,742,161</u>	<u>5,973,529</u>	<u>5,842,448</u>	<u>6,097,584</u>
Excess(deficiency) of revenues over expenditures	<u>(2,607,985)</u>	<u>(275,729)</u>	<u>(156,956)</u>	<u>(330,034)</u>
Ending working capital	<u>3,602,513</u>	<u>3,364,603</u>	<u>3,483,376</u>	<u>3,153,342</u>
Total Funds Applied	<u>\$12,344,674</u>	<u>\$9,338,132</u>	<u>\$9,325,824</u>	<u>\$9,250,926</u>
Working capital balance requirement	1,077,801	736,462	720,302	751,757
Difference	<u>\$2,524,712</u>	<u>\$2,628,141</u>	<u>\$2,763,074</u>	<u>\$2,401,585</u>

**CITY OF LUFKIN
HOTEL/MOTEL TAX FUND
Fiscal 2008 Operating Budget**

	FY2006	FY2007	FY2007	FY2008
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>
Beginning Balance	\$17,938	\$170,245	\$170,245	\$134,927
Revenues				
Hotel/Motel occupancy tax	691,629	548,000	598,548	570,000
Other revenues & fees	85,509	77,000	77,000	80,000
Concessions	4,623	3,600	3,600	2,700
Catering service fees	6,311	5,000	5,000	5,500
Miscellaneous revenues	1,556	400	400	200
Equipment replacement charges	8,316	6,800	6,800	5,800
Security fees	17,820	15,000	15,000	20,000
Inter-governmental revenue	23,939	0	162,553	-
Operating transfers In	33,061	86,438	40,000	25,000
Interest income	2,468	900	900	3,000
Total Revenues	875,232	743,138	909,801	712,200
Total Funds Available	893,170	913,383	1,080,046	847,127
Expenditures				
Personnel services	238,629	251,134	245,660	266,692
Supplies	28,240	32,768	33,268	26,668
Equipment maintenance	7,172	45,176	45,176	11,500
Miscellaneous services	95,196	131,016	130,216	158,884
Sundry charges	342,938	326,846	326,846	303,044
Capital outlay	10,750	-	162,553	-
Transfers to other funds	-	-	1,400	-
Total Departmental Expenditures	722,925	786,940	945,119	766,788
Excess(deficiency) of revenues over expenditures	152,307	(43,802)	(35,318)	(54,588)
Fund balance ending	170,245	126,443	134,927	80,339
Total Funds Applied	\$893,170	\$913,383	\$1,080,046	\$847,127

**CITY OF LUFKIN
HOTEL/MOTEL TAX FUND
Fiscal 2008 Operating Budget**

Expenditures by Department	FY2006 <u>Actual</u>	FY2007 <u>Budget</u>	FY2007 <u>Revised</u>	FY2008 <u>Budget</u>
Civic Center	\$375,227	\$455,079	\$609,158	\$421,946
Museum of East Texas	44,187	44,187	44,187	38,360
Tourist & Convention Center	173,810	173,810	173,810	158,920
Exposition Center	94,377	78,285	78,285	78,364
Texas Forestry Museum	30,564	30,564	30,564	27,400
Non-departmental	4,760	5,015	9,115	41,798
Total Departmental Expenditures	722,925	786,940	945,119	766,788
Excess(deficiency) of revenues over expenditures	152,307	(43,802)	(35,318)	(54,588)
Fund balance ending	170,245	126,443	134,927	80,339
Total Funds Applied	\$893,170	\$913,383	\$1,080,046	\$847,127
Fund balance requirement	90,366	98,368	118,140	95,849
Difference	\$79,879	\$28,076	\$16,787	(\$15,510)

**CITY OF LUFKIN
RECREATION FUND
Fiscal 2008 Operating Budget**

	FY2006 <u>Actual</u>	FY2007 <u>Budget</u>	FY2007 <u>Revised</u>	FY2008 <u>Budget</u>
Beginning Balance	\$16,156	\$28,196	\$28,196	\$33,351
Revenues				
Recreation Classes	16,504	20,000	20,000	20,500
Softball	97,351	92,000	111,175	113,500
Volleyball	20	900	900	-
Basketball	23,073	24,425	29,000	31,225
Gymnastics	12,767	12,125	12,125	13,250
Special events	3,916	2,300	2,300	3,600
Miscellaneous income	2,927	4,000	4,000	-
Interest income	1,188	800	800	800
Total Revenues	157,746	156,550	180,300	182,875
Total Funds Available	\$173,902	\$184,746	\$208,496	\$216,226
Expenditures				
Supplies	\$20,099	\$28,725	\$33,560	\$33,885
Equipment maintenance	5,383	8,500	11,500	13,275
Miscellaneous services	120,224	116,660	130,085	134,235
Capital outlay	-	-	-	-
Total Expenditures	145,706	153,885	175,145	181,395
Excess(deficiency) of revenues over expenditures	12,040	2,665	5,155	1,480
Fund balance ending	28,196	30,861	33,351	34,831
Total Funds Applied	\$173,902	\$184,746	\$208,496	\$216,226

**CITY OF LUFKIN
RECREATION FUND
Fiscal 2008 Operating Budget**

	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Budget</u>	<u>FY2007</u> <u>Revised</u>	<u>FY2008</u> <u>Budget</u>
Expenditures by Activity				
Softball	\$89,920	\$91,875	\$109,800	\$113,075
Volleyball	-	895	400	-
Basketball	22,094	24,145	27,525	30,750
Gymnastics	10,796	12,025	12,875	13,225
Special events	3,066	4,960	4,560	3,960
Recreation classes	19,830	19,985	19,985	20,385
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Total Departmental Expenditures	145,706	153,885	175,145	181,395
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Excess(deficiency) of revenues over expenditures	12,040	2,665	5,155	1,480
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Fund balance ending	28,196	30,861	33,351	34,831
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Total Funds Applied	\$173,902	\$184,746	\$208,496	\$216,226
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Policy reserve	18,213	19,236	21,893	22,674
Difference	\$ 9,983	\$ 11,625	\$ 11,458	\$ 12,157
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CITY OF LUFKIN
ELLEN TROUT ZOO BUILDING FUND
Fiscal 2008 Operating Budget

	FY2006	FY2007	FY2007	FY2008
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>
Beginning Balance	\$1,132,472	\$1,276,678	\$1,276,678	\$1,389,646
Revenues				
Admission fees	131,792	140,000	164,000	198,000
Safari classes	7,335	7,000	7,000	7,500
Miscellaneous revenues	6,464	5,000	5,000	6,000
Donations	652	1,000	1,000	1,000
Sale of animals	45	250	250	500
Animal adoption donations	2,951	2,000	2,000	4,000
Interest income	52,097	40,000	40,000	30,000
Total Revenues	201,336	195,250	219,250	247,000
Total Funds Available	\$1,333,808	\$1,471,928	\$1,495,928	\$1,636,646
Expenditures				
Supplies	\$ 10,327	\$ 15,300	\$ 15,300	\$ 32,800
Equipment maintenance	35,388	69,100	44,647	60,700
Miscellaneous services	11,415	8,800	23,835	15,700
Capital outlay	-	10,500	22,500	10,500
Total Expenditures	57,130	103,700	106,282	119,700
Excess(deficiency) of revenues over expenditures	144,206	91,550	112,968	127,300
Fund balance ending	1,276,678	1,368,228	1,389,646	1,516,946
Total Funds Applied	\$1,333,808	\$1,471,928	\$1,495,928	\$1,636,646

CITY OF LUFKIN
COURT SECURITY/TECHNOLOGY FUND
Fiscal 2008 Operating Budget

	FY2006	FY2007	FY2007	FY2008
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>
Beginning Balance	\$84,065	\$91,697	\$91,697	\$64,727
Revenues				
Other	47,123	46,000	46,000	46,000
Interest income	3,718	3,000	3,000	2,500
Total Revenues	<u>50,841</u>	<u>49,000</u>	<u>49,000</u>	<u>48,500</u>
Total Funds Available	<u>\$134,906</u>	<u>\$140,697</u>	<u>\$140,697</u>	<u>\$113,227</u>
Expenditures				
Personnel services	\$ 22,945	\$ 22,222	\$ 21,570	\$ -
Supplies	704	3,200	3,400	2,000
Equipment maintenance	15,095	16,700	16,700	17,200
Miscellaneous services	4,465	8,300	25,900	9,280
Capital Outlay	-	-	8,400	-
Transfer to general fund				47,038
Total Expenditures	<u>43,209</u>	<u>50,422</u>	<u>75,970</u>	<u>75,518</u>
Excess(deficiency) of revenues over expenditures	<u>7,632</u>	<u>(1,422)</u>	<u>(26,970)</u>	<u>(27,018)</u>
Fund balance ending	<u>91,697</u>	<u>90,275</u>	<u>64,727</u>	<u>37,709</u>
Total Funds Applied	<u>\$134,906</u>	<u>\$140,697</u>	<u>\$140,697</u>	<u>\$113,227</u>

CITY OF LUFKIN
ANIMAL CONTROL-KURTH GRANT FUND
Fiscal 2008 Operating Budget

	FY2006	FY2007	FY2007	FY2008
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>
Beginning Balance	\$176,241	\$198,231	\$198,231	\$259,300
Revenues				
Other	141,491	105,000	150,000	120,000
Interest income	7,367	3,200	3,200	3,000
Total Revenues	<u>148,858</u>	<u>108,200</u>	<u>153,200</u>	<u>123,000</u>
Total Funds Available	<u>\$325,099</u>	<u>\$306,431</u>	<u>\$351,431</u>	<u>\$382,300</u>
Expenditures				
Supplies	\$ 4,640	\$ -	\$ -	\$ -
Equipment maintenance	-	-	-	-
Miscellaneous services	-	-	2,131	-
Capital outlay	32,228	-	-	85,000
Transfer to general fund	90,000	90,000	90,000	125,000
Total Expenditures and transfers	<u>126,868</u>	<u>90,000</u>	<u>92,131</u>	<u>210,000</u>
Excess(deficiency) of revenues over expenditures	<u>21,990</u>	<u>18,200</u>	<u>61,069</u>	<u>(87,000)</u>
Fund balance ending	<u>198,231</u>	<u>216,431</u>	<u>259,300</u>	<u>172,300</u>
Total Funds Applied	<u>\$325,099</u>	<u>\$306,431</u>	<u>\$351,431</u>	<u>\$382,300</u>

ANIMALS ATTIC GIFT SHOP
Fiscal 2008 Operating Budget

	FY2006	FY2007	FY2007	FY2008
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>
Beginning Balance	\$28,733	\$38,855	\$38,855	(\$6,797)
Revenues				
Gift shop sales	111	-	-	-
Donations	23,119	2,200	2,200	3,000
Interest income	1,710	400	400	400
Total Revenues	<u>24,940</u>	<u>2,600</u>	<u>2,600</u>	<u>3,400</u>
Total Funds Available	<u>\$53,673</u>	<u>\$41,455</u>	<u>\$41,455</u>	<u>(\$3,397)</u>
Expenditures				
Supplies	\$ 12,158	12,000	\$ 12,000	\$ 200
Miscellaneous services	2,660	1,900	15,562	1,000
Capital outlay	-	-	20,690	-
Total Expenditures	<u>14,818</u>	<u>13,900</u>	<u>48,252</u>	<u>1,200</u>
Excess(deficiency) of revenues over expenditures	<u>10,122</u>	<u>(11,300)</u>	<u>(45,652)</u>	<u>2,200</u>
Fund balance ending	<u>38,855</u>	<u>27,555</u>	<u>(6,797)</u>	<u>(4,597)</u>
Total Funds Applied	<u>\$53,673</u>	<u>\$41,455</u>	<u>\$41,455</u>	<u>(\$3,397)</u>

**CITY OF LUFKIN
DEBT SERVICE FUND
Fiscal 2008 Operating Budget**

	FY2006	FY2007	FY2007	FY2008
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>
Beginning Balance	\$2,219,195	\$2,394,839	\$2,317,500	\$2,147,530
Revenues				
Current year collections	3,182,983	3,187,359	3,170,000	3,377,219
Interest income	169,701	120,000	145,000	120,000
Other financing sources-proceeds	-	-	9,591,335	-
Other-Transfer from Water/Wastewater Fund	1,242,410	1,158,347	1,158,347	1,703,398
Other-Transfer from Solid Waste/Recycling Fund	61,789	59,983	59,983	58,176
Total Revenues	4,656,883	4,525,689	14,124,665	5,258,793
Total Funds Available	\$6,876,078	\$6,920,528	\$16,442,165	\$7,406,323
Expenditures				
Miscellaneous services	\$ 3,500	3,500	\$ 3,500	\$ 3,500
Principal payments	2,675,000	2,785,000	3,020,000	4,055,000
Interest payments	1,796,219	1,807,778	1,673,050	2,189,379
Debt service fees	6,520	6,750	147,928	7,050
Other financing uses	-	-	9,450,157	-
Total Expenditures	4,481,239	4,603,028	14,294,635	6,254,929
Excess(deficiency) of revenues over expenditures	175,644	(77,339)	(169,970)	(996,136)
Fund balance ending	2,394,839	2,317,500	2,147,530	1,151,394
Total Funds Applied	\$6,876,078	\$6,920,528	\$16,442,165	\$7,406,323

CITY OF LUFKIN
EQUIPMENT ACQUISITION AND REPLACEMENT FUND
Fiscal 2008 Operating Budget

	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Budget</u>	<u>FY2007</u> <u>Revised</u>	<u>FY2008</u> <u>Budget</u>
Beginning Balance	\$ -	\$ 1,519,509	\$ 1,519,509	\$ 944,815
Revenues				
Interest income	52,723	58,000	58,000	58,000
Other-Transfer from General Fund	547,544	0	21,278	-
Other-Transfer from Water/Wastewater Fund	387,791	0	27,692	-
Other-Transfer from Solid Waste/Recycling Fund	686,909	0	17,457	-
Equipment replacement charge-General Fund	-	590,629	590,629	664,179
Equipment replacement charge-Water/Wastewater	-	351,276	351,276	333,713
Equipment replacement charge-Solid Waste	-	596,524	596,524	620,128
Total Revenues	<u>1,674,967</u>	<u>1,596,429</u>	<u>1,662,856</u>	<u>1,676,020</u>
Total Funds Available	<u>1,674,967</u>	<u>3,115,938</u>	<u>3,182,365</u>	<u>2,620,835</u>
Expenditures				
Police	\$ -	\$ 235,000	\$ 235,000	\$ 274,706
Fire	-	140,000	140,000	216,000
Inspection Services	-	-	-	15,750
Parks	-	44,500	50,500	47,250
Zoo	-	57,000	57,000	-
Fleet services	30,458	-	20,450	-
Streets	-	184,000	184,000	143,900
Solid waste disposal	-	867,545	867,545	1,474,750
Recycling	-	208,805	208,805	44,900
Utility collections	-	15,750	15,750	15,750
Water distribution	-	96,000	96,000	67,500
Wastewater treatment	-	15,750	15,750	-
Water production	-	15,750	15,750	-
Sewer collection	-	331,000	331,000	144,000
Non Departmental	125,000	-	-	-
Total Expenditures	<u>155,458</u>	<u>2,211,100</u>	<u>2,237,550</u>	<u>2,444,506</u>
Excess(deficiency) of revenues over expenditures	<u>1,519,509</u>	<u>(614,671)</u>	<u>(574,694)</u>	<u>(768,486)</u>
Fund balance ending	<u>1,519,509</u>	<u>904,838</u>	<u>944,815</u>	<u>176,329</u>
Total Funds Applied	<u>\$ 1,674,967</u>	<u>\$ 3,115,938</u>	<u>\$ 3,182,365</u>	<u>\$ 2,620,835</u>
Expenditures				
Personnel services	\$ 30,106	\$ -	\$ -	\$ -
Supplies	-	-	6,600	-
Equipment maintenance	-	-	13,850	-
Miscellaneous services	352	-	-	-
Capital outlay	-	2,211,100	2,217,100	2,444,506
Transfer to general fund	125,000	-	-	-
Total expenditures	<u>155,458</u>	<u>2,211,100</u>	<u>2,237,550</u>	<u>2,444,506</u>
Total Fund Applied	<u>\$ 1,674,967</u>	<u>\$ 3,115,938</u>	<u>\$ 3,182,365</u>	<u>\$ 2,620,835</u>

CITY OF LUFKIN
ECONOMIC DEVELOPMENT FUND -
COMPONENT UNIT
Fiscal 2008 Operating Budget

	FY2006	FY2007	FY2007	FY2008
	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>
Beginning Balance	\$ 633,659	\$ 1,166,574	\$ 1,166,574	\$ 1,727,297
Revenues				
Sales tax	936,481	924,683	937,500	964,580
Salary Reimbursements	4,131	20,000	20,000	20,000
Other revenue	-	-	79,930	-
Interest income	32,562	50,000	20,000	20,000
Total Revenues	<u>973,174</u>	<u>994,683</u>	<u>1,057,430</u>	<u>1,004,580</u>
Total Funds Available	<u>\$ 1,606,833</u>	<u>\$ 2,161,257</u>	<u>\$ 2,224,004</u>	<u>\$ 2,731,877</u>
Expenditures				
Personnel services	\$ 119,565	\$ 160,557	\$ 156,442	\$ 158,408
Supplies	8,900	11,000	9,000	7,000
Miscellaneous services	111,682	141,875	201,125	229,200
Sundry charges	200,112	214,150	114,150	164,550
Non Departmental	-	-	15,990	10,069
Total Expenditures	<u>440,259</u>	<u>527,582</u>	<u>496,707</u>	<u>569,227</u>
Excess(deficiency) of revenues over expenditures	<u>532,915</u>	<u>467,101</u>	<u>560,723</u>	<u>435,353</u>
Fund balance ending	<u>1,166,574</u>	<u>1,633,675</u>	<u>1,727,297</u>	<u>2,162,650</u>
Total Funds Applied	<u>\$ 1,606,833</u>	<u>\$ 2,161,257</u>	<u>\$ 2,224,004</u>	<u>\$ 2,731,877</u>

