

Enterprise Funds Overview

Enterprise Funds are primarily funded through user fees charged for goods or services. The Enterprise Funds provide a broad spectrum of services with user fees as the common factor. As operating expenses and customer usage change, user fees are adjusted accordingly.

For FY 2014-15, rate changes have been incorporated into the budget as follows:

- A 5.75 percent increase to the rate is included for LP&L.
- For Solid Waste, a \$3.75 per ton tipping fee rate increase is approved.
- A new tiered rate structure has been developed for Storm Water. This rate structure is based upon impervious surface area rather than number of water meters. This new rate will be implemented January 1, 2015.
- For the Wastewater Fund, the base rate will remain level, while a \$0.20 increase will be added to the volume charge making the new volume charge \$2.45.
- In the Water Fund, there is an approved 5 percent volume rate increase that will be implemented to the three block volume rates. The base rate level will remain at the same rate as the previous fiscal year.

All rates applicable to each fund are listed in the Rate Model included in the respective tab of the budget document.

The FY 2014-15 Operating Budget and Capital Program includes the following Enterprise Funds:

- Airport Services
- Cemetery
- Civic Centers
- Lake Alan Henry
- Lubbock Power and Light
- Solid Waste
- Storm Water
- Transit
- Wastewater
- Water

Funding Source Summary by Fund

	Actual	Actual	Actual	Amended	Budget	Change
ENTERPRISE FUNDS	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Airport	10,196,636	11,795,503	11,127,198	10,122,672	10,610,440	4.8
Cemetery	752,394	718,284	643,826	744,205	777,618	4.5
Civic Centers	3,555,143	3,231,418	3,600,834	3,387,507	3,584,357	5.8
Lake Alan Henry	515,315	626,329	643,930	540,629	510,413	(5.6)
LP&L	225,039,398	204,602,544	213,923,122	233,428,867	240,356,388	3.0
Solid Waste	19,677,109	21,137,308	20,699,693	21,994,237	22,875,518	4.0
Storm Water	16,491,083	19,752,531	22,189,612	19,292,134	23,950,523	24.1
Transit	12,249,270	13,436,233	12,649,998	11,709,352	12,030,655	2.7
Wastewater	30,713,209	32,402,895	34,300,547	35,304,004	38,203,271	8.2
Water	75,682,691	74,526,477	82,620,406	78,371,384	81,122,990	3.5
TOTAL ENTERPRISE FUNDS	394,872,248	382,229,522	402,399,168	414,894,991	434,022,173	4.6

Appropriation Summary by Fund

	Actual	Actual	Actual	Amended	Budget	Change
ENTERPRISE FUNDS	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Airport	9,704,416	10,436,870	10,708,591	9,989,580	10,610,440	6.2
Cemetery	673,595	718,284	643,826	744,205	777,618	4.5
Civic Centers	3,227,507	3,231,418	3,300,450	3,387,507	3,584,357	5.8
Lake Alan Henry	515,315	626,329	643,930	540,629	510,413	(5.6)
LP&L	225,039,398	204,602,544	209,601,182	225,359,426	239,567,147	6.3
Solid Waste	19,507,850	21,137,308	20,699,693	21,994,237	22,875,518	4.0
Storm Water	16,069,570	17,892,397	21,623,326	19,292,134	22,640,129	17.4
Transit	12,195,550	13,436,233	12,609,933	11,699,390	12,030,655	2.8
Wastewater	26,873,404	31,022,633	31,905,784	35,304,004	38,203,271	8.2
Water	60,166,185	67,748,329	74,402,513	78,371,384	81,122,990	3.5
TOTAL ENTERPRISE FUNDS	373,972,791	370,852,344	386,139,228	406,682,496	431,922,538	6.2

Position History by Fund

	Actual	Actual	Actual	Amended	Budget	Change
ENTERPRISE FUNDS	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Airport	48	48	48	48	48	-
Cemetery	7	7	7	7	7	-
Civic Centers	27	27	27	27	27	-
Lake Alan Henry	1	1	1	1	1	-
LP&L	284	288	289	303	303	-
Solid Waste	110	110	111	112	112	-
Storm Water	34	35	36	37	38	1
Transit	-	-	-	-	-	-
Wastewater	72	71	74	74	76	2
Water	166	166	167	168	170	2
TOTAL ENTERPRISE FUNDS	749	753	760	777	782	5

Airport Overview

Mission and Purpose

Ensure safe and reliable airport operations by inspecting and maintaining airside and landside facilities in compliance with federal, state, and local guidelines and regulations. Lubbock Preston Smith International Airport provides the following services:

- Develop and promote a safe and efficient inland port system delivering aviation services to the region and projecting a positive and progressive community image.
- Provide protection to the public through the maintenance and operation of a 24-hour security access control system.
- Provide 24-hour protection for persons and property at the airport through law enforcement services and support for tenants, passengers, and airport visitors.

Overview

A key component of Lubbock's transportation system is the Lubbock Preston Smith International Airport, located seven miles north of the City's central business district on 3,000 acres of land adjacent to Interstate 27. The Airport is operated as a department of the City, with the guidance of an advisory board, and includes a 220,000 square foot passenger terminal building. The Airport has two commercial service runways, 11,500 and 8,000 feet in length. The Airport's third General Aviation runway is 2,869 feet in length. Air traffic control services include a 24-hour Federal Aviation Administration control tower and a full range of instrument approaches. The Airport is served by three major passenger airlines and two major cargo airlines. It facilitates approximately 50 commercial flights per day. The Airport has completed a major project to relocate and rehabilitate the 8,000 foot runway in order to eliminate the intersection of the two primary runways and to enhance the capacity of the Airport. The \$49 million project was funded by federal grants and passenger facility charges.

Goals and Objectives

- Provide a safe and efficient transportation facility for the movement of persons and cargo.
- Maintain a system of rates and charges to airport tenants making the airport self-sufficient.
- Ensure buildings and support facilities are safe, efficient, reliable, comfortable, and project an image appropriate for the building's function.
- Provide safe and convenient vehicle parking for airport patrons maximizing airport parking lot revenue.

Accomplishments for FY 2013-14

- Entered into new agreement for office space rental with Ports-to-Plains Alliance.
- Completed Perimeter Road Improvements Project.
- Negotiated and entered into agreement for commercial development on airport property.

- Began lease agreement with United Parcel Service (UPS).

Objectives for FY 2014-15

- Begin design services for improvements to rental car service facilities.
- Begin Phase II of Runway 17R/35L Improvements project.
- Complete fire alarm system upgrade.
- Update and revise airport minimum standards and leasing policies.
- Complete update to Airport Master Plan.

Financial Condition

Adjusting for accounts payable, other current liabilities, and restricted cash at September 30, 2013, \$6,048,641 is available for appropriation. Bringing that amount forward, the amount available for appropriation at September 30, 2014 is expected to be \$6,751,535. The Airport Fund is required, by policy, to have 15% of revenue set aside as a reserve. The fund is forecast to have a reserve surplus of \$5,361,025 at September 30, 2014.

Current Assets at September 30, 2013	\$ 6,546,532
Less: Accounts Payable and Accrued Liabilities	(660,362)
Net Current Assets	5,886,170
Cashflow Calculations	
Current Assets Less Current Liabilities	5,886,170
Add: Restricted Cash reserved for Debt Service	162,470
Total Available Cash at September 30, 2013	\$ 6,048,641
FY 2013-14 Budget Forecast:	
Operating Revenues	\$ 9,270,067
Non-Operating Revenues	1,476,291
Less: Expenses	(10,043,463)
Forecast Addition to Net Current Assets	702,895
Total Available Cash by September 30, 2014	6,751,535
Estimated September 30, 2014	
Target Net Assets Policy	15.00%
Target Net Assets by Policy	\$ 1,390,510
Available for Appropriation at September 30, 2013	\$ 5,361,025

Revenue Overview

- Revenues increased \$467,811, or 4.6 percent, for FY 2014-15.
- Landing revenue increased \$129,600, or 10.3 percent, due to UPS beginning operations at the Airport and utilization of heavier aircraft.
- Hangar revenues increased \$17,700, or 2.8 percent, due to contractual increases based on the Consumer Price Index and the addition of UPS operations at the Airport.
- Terminal revenue increased \$104,415, or 2.5 percent, due to an increase in airline office space rental fees.

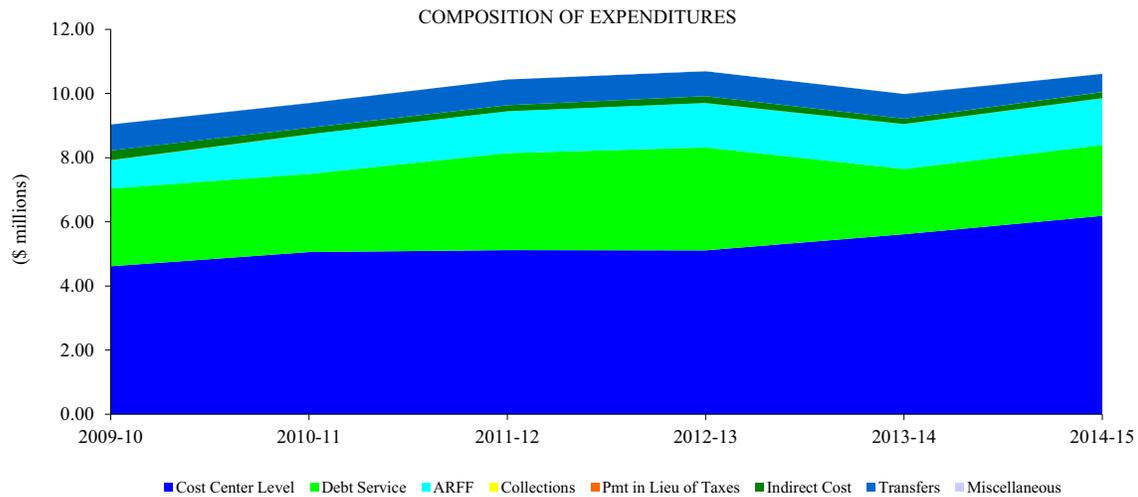
Airport Overview

- Parking revenue increased \$50,924, or 2.2 percent, due to implemented rate increase.
- Agriculture and rent increased \$10,000, or 28.6 percent, due to current rental activity.
- The transfer from the Passenger Facility Charge (PFC) Fund is expected to increase \$180,172, or 12.2 percent, due to an increase in the amount needed to cover the debt service on projects funded with PFC revenue.
- A utilization of \$19,956 in net assets is required this year.

Expense Overview

- Budgeted expenses increased \$620,859, or 6.2 percent, when compared to the FY 2013-14 Operating Budget.
- Compensation increased \$132,930, or 7.9 percent, due to the compensation study.
- Benefits increased \$26,478, or 2.8 percent, due to the compensation study.
- Supplies increased \$59,230, or 31.2 percent, due to an increase in the cost of de-icing chemicals needed for runways and taxiways, supplies associated with compliance of a new federally mandated wildlife hazard management program, and purchase of bulletproof vests for officers.
- Maintenance increased \$159,971, or 30.7 percent, due to an upgraded network video recording system, increased funding for routine and preventative maintenance of the airport street system, pavement maintenance program, sign replacement program, and parking structure maintenance.
- Professional services increased \$72,912, or 7.8 percent, due to legal, architectural, and engineering services associated with standard updates, additional support of legislative efforts regarding PFC and Airport Improvement Program (AIP) grant funding levels, and an expected increase in the contract with Republic Parking Systems associated with credit card charges and fuel costs. The City utilizes Republic Parking Systems to manage the day-to-day operations of the parking facilities at the Lubbock Preston Smith International Airport.
- Other charges increased \$121,285 due to a new expense added to Aviation associated with Airport Layout Plan update and narrative report required for the Airport Master Plan to comply with federal regulations.
- Scheduled charges increased \$37,063, or 3.3 percent, due to the increase in electric costs.
- Capital Outlay/Reimbursements decreased \$34,819, or 16.5 percent, for FY 2014-15 due to fewer replacement vehicles. The budgeted funds will be used to purchase two pickup trucks, a police security SUV, two mowing decks and a hot crack seal machine.
- Debt Service increased \$167,132, or 8.4 percent, due to the scheduled payment.
- Master Lease increased \$6,539, or 17.7 percent, due to the increase in the master lease annual payment.
- The transfer to the General Fund for Aircraft Rescue Fire Fighting increased \$58,979, or 4.2 percent, for a total transfer of \$1,462,784. The transfer covers the compensation and benefits of 12 full-time firefighters, plus a portion of the cost of 6 additional firefighters that staff the Airport fire station approximately one-third of the year.
- The transfer to Airport Capital totals \$565,000 for pay-as-you-go funding of the Airport Facility Improvements capital project.

Enterprise Fund - Airport



	Actual	Actual	Actual	Amended	Budget	Change
STAFFING	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Aviation Administration	6	6	6	6	6	-
Field Maintenance	7	7	7	7	7	-
Aviation Maintenance	13	13	13	13	13	-
Security Access	13	13	13	13	13	-
Security	9	9	9	9	9	-
Parking	-	-	-	-	-	-
TOTAL STAFFING	48	48	48	48	48	-

	Actual	Actual	Actual	Amended	Budget	% Change
PERFORMANCE MEASURES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Passenger air carriers	4	3	3	3	3	-
Total passengers	1,039,257	1,007,389	933,090	1,000,000	1,000,000	-
Freight carriers	5	5	5	5	5	-
Landings and takeoffs	74,728	67,036	75,781	75,000	75,000	-

Airport - Fund Overview

	Actual	Actual	Actual	Amended	Budget	% Change
FUNDING SOURCES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Interest Earnings	\$ 701	12,873	4,979	-	-	-
Department Operations						
Landing	1,182,995	1,230,045	1,301,188	1,253,000	1,382,600	10.3
Hangar	550,779	581,235	624,907	622,500	640,200	2.8
Terminal	3,879,217	4,237,426	4,262,092	4,258,660	4,363,075	2.5
Parking	2,277,949	2,258,552	2,172,016	2,293,721	2,344,645	2.2
Industrial	91,419	87,705	89,474	91,000	62,000	(31.9)
Agriculture & Rent	106,999	8,845	48,232	35,000	45,000	28.6
Transfer from PFC Fund	1,999,534	2,544,222	2,513,798	1,476,291	1,656,463	12.2
Miscellaneous	107,041	834,600	110,514	92,500	96,500	4.3
Total Revenue Sources	10,196,636	11,795,503	11,127,198	10,122,672	10,590,483	4.6
Utilization of Net Assets	-	-	-	-	19,956	-
TOTAL FUNDING SOURCES	\$ 10,196,636	11,795,503	11,127,198	10,122,672	10,610,440	4.8

	Actual	Actual	Actual	Amended	Budget	% Change
DEPARTMENT LEVEL EXPENSES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 1,447,197	1,560,065	1,542,675	1,673,817	1,806,747	7.9
Benefits	717,649	875,480	861,221	951,638	978,115	2.8
Supplies	106,599	160,166	193,526	189,925	249,155	31.2
Maintenance	736,885	740,698	525,493	520,413	680,384	30.7
Professional Services/Training	941,953	823,011	823,371	930,952	1,003,864	7.8
Other Charges	16,680	3,841	10,076	-	121,285	-
Scheduled Charges	1,068,156	957,249	1,017,828	1,132,802	1,169,865	3.3
Capital Outlay/Reimbursements	23,376	-	131,720	210,417	175,598	(16.5)
TOTAL DEPARTMENT LEVEL EXPENSES	\$ 5,058,495	5,120,510	5,105,911	5,609,963	6,185,013	10.3

FUND LEVEL EXPENSES						
	Actual	Actual	Actual	Amended	Budget	% Change
FUND LEVEL EXPENSES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Net Debt Service	\$ 2,404,564	2,985,339	3,164,113	2,001,005	2,168,137	8.4
Master Lease	34,188	37,498	45,865	37,011	43,550	17.7
Indirect Cost Allocation	210,835	185,828	212,430	162,796	185,702	14.1
Aircraft Rescue Fire Fighting Transfer	1,234,114	1,305,775	1,390,650	1,403,805	1,462,784	4.2
Transfer to Airport Capital	762,406	801,316	775,000	775,000	565,000	(27.1)
Miscellaneous	(186)	604	14,622	-	255	-
TOTAL FUND LEVEL EXPENSES	\$ 4,645,921	5,316,360	5,602,680	4,379,617	4,425,427	1.0
TOTAL EXPENSES	\$ 9,704,416	10,436,870	10,708,591	9,989,580	10,610,440	6.2

Airport - Operating Model

FUNDING SOURCES	Budget	Forecast				
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Interest Earnings	\$ -	16,829	24,652	28,625	25,562	21,871
Department Operations						
Landing	1,382,600	1,396,426	1,410,390	1,424,494	1,438,739	1,453,126
Hangar	640,200	659,406	679,188	699,564	720,551	742,167
Terminal	4,363,075	4,401,980	4,441,371	4,481,256	4,521,643	4,562,540
Parking	2,344,645	2,367,645	2,390,875	2,414,337	2,438,034	2,461,968
Industrial	62,000	63,860	65,776	67,749	69,782	71,875
Agriculture & Rent	45,000	45,000	45,000	45,000	45,000	45,000
Transfer from the PFC Fund	1,656,463	885,665	1,549,410	1,550,957	1,578,362	1,730,712
Miscellaneous	96,500	97,290	98,088	98,894	99,708	100,530
Total Revenue Sources	10,590,483	9,934,101	10,704,750	10,810,875	10,937,380	11,189,789
Use of Net Assets	19,956	568,599	438,058	612,556	738,165	879,799
TOTAL FUNDING SOURCES	\$ 10,610,440	10,502,700	11,142,808	11,423,432	11,675,544	12,069,588

DEPARTMENT LEVEL EXPENSES	Budget	Forecast				
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Compensation	\$ 1,806,747	1,842,882	1,879,740	1,917,334	1,955,681	1,994,795
Benefits	978,115	1,035,413	1,097,629	1,165,241	1,238,771	1,318,794
Supplies	249,155	254,138	259,220	264,405	269,693	275,087
Maintenance	680,384	693,992	707,872	722,029	736,470	751,199
Professional Services/Training	1,003,864	1,023,941	1,044,420	1,065,309	1,086,615	1,108,347
Other Charges	121,285	123,711	126,185	128,709	131,283	133,908
Scheduled Charges	1,169,865	1,193,262	1,217,127	1,241,470	1,266,299	1,291,625
Capital Outlay/Reimbursements	175,598	-	-	-	-	-
TOTAL DEPARTMENT LEVEL EXPENSES	\$ 6,185,013	6,167,338	6,332,193	6,504,496	6,684,811	6,873,755

FUND LEVEL EXPENSES	Budget		Forecast			
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Net Debt Service	\$ 2,168,137	1,779,123	2,453,481	2,460,426	2,503,876	2,673,395
Master Lease	43,550	39,524	166,783	233,852	227,208	227,094
Indirect Cost Allocation	185,702	189,416	193,204	197,068	201,010	205,030
Aircraft Rescue Fire Fighting Transfer	1,462,784	1,492,039	1,521,880	1,552,318	1,583,364	1,615,031
Transfer to Airport Capital	565,000	835,000	475,000	475,000	475,000	475,000
Transfer to CFC Capital	-	-	-	-	-	-
Miscellaneous	255	260	265	271	276	281
TOTAL FUND LEVEL EXPENSES	4,425,427	4,335,362	4,810,615	4,918,935	4,990,733	5,195,832
TOTAL EXPENSES	\$ 10,610,440	10,502,700	11,142,808	11,423,432	11,675,544	12,069,588

APPROPRIABLE NET ASSETS	Budget		Forecast				
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Net Assets	\$ 6,751,535	6,731,579	6,162,980	5,724,923	5,112,366	4,374,202	3,494,403
Net Asset Reserve Policy	(1,390,510)	(1,340,103)	(1,354,741)	(1,369,603)	(1,384,694)	(1,400,018)	(1,415,581)
TOTAL APPROPRIABLE NET ASSETS	\$ 5,361,025	5,391,476	4,808,239	4,355,319	3,727,672	2,974,183	2,078,822

Airport Passenger Facility Charge - Fund Overview

	Actual	Actual	Actual	Amended	Budget	% Change
FUNDING SOURCES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Passenger Facility Charge	\$ 2,035,879	2,015,570	1,802,618	1,827,010	1,845,280	1.0
Interest Earnings	2,610	1,571	711	-	-	-
Total Revenue Sources	2,038,489	2,017,141	1,803,328	1,827,010	1,845,280	1.0
Utilization of Net Assets	-	527,081	710,470	-	-	-
TOTAL FUNDING SOURCES	\$ 2,038,489	2,544,222	2,513,798	1,827,010	1,845,280	1.0
FUND LEVEL EXPENSES						
Transfer to Airport-PFC Debt Service	\$ 1,950,464	2,544,222	2,513,798	1,476,291	1,656,463	12.2
Transfer to Airport Capital	49,070	-	-	-	-	-
TOTAL FUND LEVEL EXPENSES	\$ 1,999,534	2,544,222	2,513,798	1,476,291	1,656,463	12.2
TOTAL EXPENSES	\$ 1,999,534	2,544,222	2,513,798	1,476,291	1,656,463	12.2

Airport Passenger Facility Charge - Operating Model

FUNDING SOURCES	Budget		Forecast			
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Interest Earnings	\$ -	5,903	12,298	26,034	45,136	83,502
PFC Revenue	1,845,280	1,863,733	1,882,370	1,901,194	1,920,206	1,939,408
Total Revenue Sources	1,845,280	1,869,636	1,894,668	1,927,228	1,965,342	2,022,910
Use of Net Assets	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,845,280	1,869,636	1,894,668	1,927,228	1,965,342	2,022,910

FUND LEVEL EXPENSES	Budget		Forecast			
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Transfer - PFC Debt Service Annually	\$ 1,656,463	885,665	883,217	884,764	912,169	1,064,519
TOTAL FUND LEVEL EXPENSES	\$ 1,656,463	885,665	883,217	884,764	912,169	1,064,519

APPROPRIABLE NET ASSETS	Budget		Forecast				
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Net Assets	\$ 1,286,928	1,475,745	2,459,715	3,471,166	4,513,630	5,566,803	6,525,194
TOTAL APPROPRIABLE NET ASSETS	\$ 1,286,928	1,475,745	2,459,715	3,471,166	4,513,630	5,566,803	6,525,194

Airport Customer Facility Charge - Fund Overview

	Actual	Actual	Actual	Amended	Budget	% Change
FUNDING SOURCES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Customer Facility Charge	\$ -	33,670	585,905	454,500	566,095	24.6
Interest Earnings	-	-	388	-	-	-
Total Revenue Sources	-	33,670	586,293	454,500	566,095	24.6
Utilization of Net Assets	-	-	-	-	483,905	-
TOTAL FUNDING SOURCES	\$ -	33,670	586,293	454,500	1,050,000	131.0
FUND LEVEL EXPENSES						
CFC Transfer to Airport Capital	\$ -	-	-	-	1,050,000	-
Transfer - CFC Debt Service Annually	-	-	-	-	-	-
TOTAL FUND LEVEL EXPENSES	\$ -	-	-	-	1,050,000	-
TOTAL EXPENSES	\$ -	-	-	-	1,050,000	-

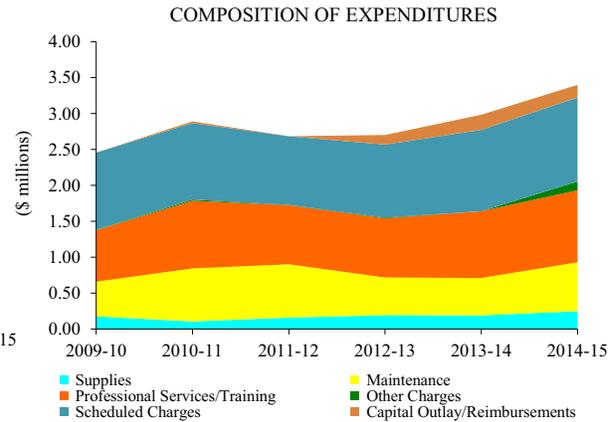
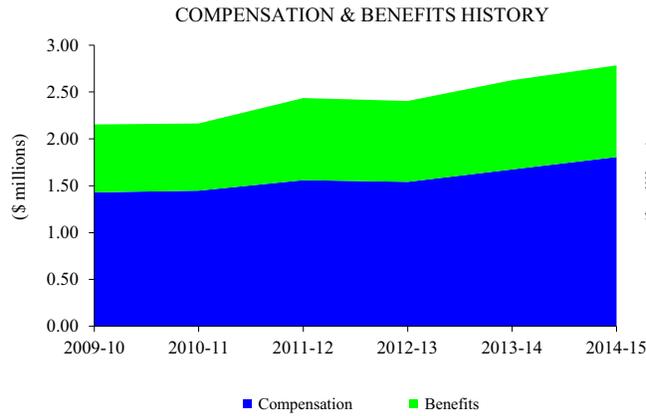
Airport Customer Facility Charge - Operating Model

FUNDING SOURCES	Budget		Forecast			
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Interest Earnings	\$ -	2,792	6,363	8,927	11,162	15,754
CFC Revenue	566,095	571,756	577,473	583,248	589,081	594,971
Total Revenue Sources	566,095	574,548	583,836	592,175	600,242	610,725
Use of Net Assets	483,905	-	82,357	74,018	65,950	55,468
TOTAL FUNDING SOURCES	\$ 1,050,000	574,548	666,193	666,193	666,193	666,193

FUND LEVEL EXPENSES	Budget		Forecast			
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
CFC Transfer to Airport Capital	\$ 1,050,000	-	-	-	-	-
Transfer - CFC Debt Service Annually	-	-	666,193	666,193	666,193	666,193
TOTAL FUND LEVEL EXPENSES	\$ 1,050,000	-	666,193	666,193	666,193	666,193

APPROPRIABLE NET ASSETS	Budget		Forecast				
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Net Assets	\$ 1,181,918	698,013	1,272,561	1,190,205	1,116,186	1,050,236	994,768
TOTAL APPROPRIABLE NET ASSETS	\$ 1,181,918	698,013	1,272,561	1,190,205	1,116,186	1,050,236	994,768

Airport - Department Overview



EXPENDITURES BY CATEGORY	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Compensation	\$ 1,447,197	1,560,065	1,542,675	1,673,817	1,806,747	7.9
Benefits	717,649	875,480	861,221	951,638	978,115	2.8
Supplies	106,599	160,166	193,526	189,925	249,155	31.2
Maintenance	736,885	740,698	525,493	520,413	680,384	30.7
Professional Services/Training	941,953	823,011	823,371	930,952	1,003,864	7.8
Other Charges	16,680	3,841	10,076	-	121,285	-
Scheduled Charges	1,068,156	957,249	1,017,828	1,132,802	1,169,865	3.3
Capital Outlay/Reimbursements	23,376	-	131,720	210,417	175,598	(16.5)
TOTAL EXPENDITURES BY CATEGORY	\$ 5,058,495	5,120,510	5,105,911	5,609,963	6,185,013	10.3

EXPENDITURES BY DEPARTMENT	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Aviation Administration	\$ 843,560	844,213	790,723	852,041	977,997	14.8
Field Maintenance	461,315	927,233	792,376	902,232	1,023,796	13.5
Aviation Maintenance	1,972,395	1,555,045	1,646,045	1,851,804	2,031,444	9.7
Security Access	712,873	726,983	810,454	825,734	877,495	6.3
Security	425,997	452,053	437,584	489,050	570,600	16.7
Parking	642,355	614,983	628,730	689,103	703,680	2.1
TOTAL EXPENDITURES BY DEPARTMENT	\$ 5,058,495	5,120,510	5,105,911	5,609,963	6,185,013	10.3

Airport - Department Expenditures

Aviation Administration	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 311,280	377,888	374,672	420,631	420,710	0.0
Benefits	124,148	163,369	163,177	173,507	171,871	(0.9)
Supplies	8,236	11,444	7,325	10,786	10,047	(6.9)
Maintenance	-	-	-	-	-	-
Professional Services/Training	169,413	78,539	55,955	76,455	117,950	54.3
Other Charges	9,281	1,741	-	-	119,255	-
Scheduled Charges	221,201	211,232	189,594	170,662	138,164	(19.0)
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL AVIATION ADMINISTRATION	\$ 843,560	844,213	790,723	852,041	977,997	14.8

Field Maintenance

EXPENDITURES BY CATEGORY						
Compensation	\$ 140,790	184,300	173,855	213,511	235,131	10.1
Benefits	81,322	118,095	101,905	132,105	137,828	4.3
Supplies	16,831	62,467	109,389	88,911	132,721	49.3
Maintenance	127,353	471,823	210,292	154,296	230,929	49.7
Professional Services/Training	5,915	7,009	8,727	14,022	13,365	(4.7)
Other Charges	-	-	-	-	515	-
Scheduled Charges	65,727	83,539	89,440	88,969	97,709	9.8
Capital Outlay/Reimbursements	23,376	-	98,769	210,417	175,598	(16.5)
TOTAL FIELD MAINTENANCE	\$ 461,315	927,233	792,376	902,232	1,023,796	13.5

Aviation Maintenance

EXPENDITURES BY CATEGORY						
Compensation	\$ 324,621	317,869	293,389	310,790	343,213	10.4
Benefits	189,277	219,535	210,160	227,011	233,296	2.8
Supplies	64,684	63,762	54,750	63,761	66,307	4.0
Maintenance	531,229	208,228	265,609	295,061	361,501	22.5
Professional Services/Training	118,751	118,283	118,920	128,175	143,295	11.8
Other Charges	99	(184)	8,010	-	-	-
Scheduled Charges	743,734	627,552	695,207	827,005	883,832	6.9
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL AVIATION MAINTENANCE	\$ 1,972,395	1,555,045	1,646,045	1,851,804	2,031,444	9.7

Security Access

EXPENDITURES BY CATEGORY						
Compensation	\$ 409,452	405,971	436,757	447,854	467,476	4.4
Benefits	201,668	228,951	242,623	251,584	253,480	0.8
Supplies	8,202	10,658	13,232	14,783	21,274	43.9
Maintenance	62,004	53,105	44,028	58,765	81,411	38.5
Professional Services/Training	4,664	3,351	9,698	24,597	26,092	6.1
Other Charges	2,486	2,284	2,066	-	1,515	-
Scheduled Charges	24,396	22,662	29,098	28,150	26,247	(6.8)
Capital Outlay/Reimbursements	-	-	32,951	-	-	-
TOTAL SECURITY ACCESS	\$ 712,873	726,983	810,454	825,734	877,495	6.3

Security

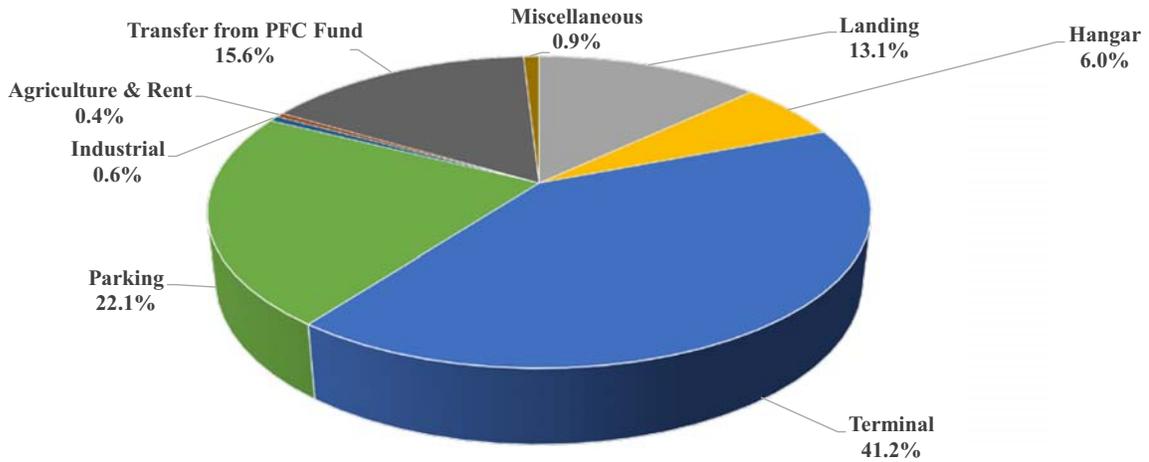
EXPENDITURES BY CATEGORY						
Compensation	\$ 261,054	274,036	264,002	281,031	340,217	21.1
Benefits	121,234	145,530	143,357	167,430	181,640	8.5
Supplies	8,645	11,835	8,831	11,682	18,806	61.0
Maintenance	16,298	7,542	5,564	12,291	6,543	(46.8)
Professional Services/Training	855	845	1,340	1,850	2,750	48.6
Other Charges	4,813	-	-	-	-	-
Scheduled Charges	13,099	12,265	14,490	14,767	20,645	39.8
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL SECURITY	\$ 425,997	452,053	437,584	489,050	570,600	16.7

Airport - Department Expenditures

Parking	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ -	-	-	-	-	-
Benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Professional Services/Training	642,355	614,983	628,730	685,853	700,412	2.1
Other Charges	-	-	-	-	-	-
Scheduled Charges	-	-	-	3,250	3,268	0.6
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL PARKING	\$ 642,355	614,983	628,730	689,103	703,680	2.1

Airport Fund Revenue Analysis

FUNDING SOURCES	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15
Interest Earnings	\$ 701	12,873	4,979	-	-
Department Operations					
Landing	1,182,995	1,230,045	1,301,188	1,253,000	1,382,600
Hangar	550,779	581,235	624,907	622,500	640,200
Terminal	3,879,217	4,237,426	4,262,092	4,258,660	4,363,075
Parking	2,277,949	2,258,552	2,172,016	2,293,721	2,344,645
Industrial	91,419	87,705	89,474	91,000	62,000
Agriculture & Rent	106,999	8,845	48,232	35,000	45,000
Transfer from PFC Fund	1,999,534	2,544,222	2,513,798	1,476,291	1,656,463
Miscellaneous	107,041	834,600	110,514	92,500	96,500
Total Revenue Sources	10,196,636	11,795,503	11,127,198	10,122,672	10,590,483
Utilization of Net Assets	-	-	-	-	19,956
TOTAL FUNDING SOURCES	\$ 10,196,636	11,795,503	11,127,198	10,122,672	10,610,440



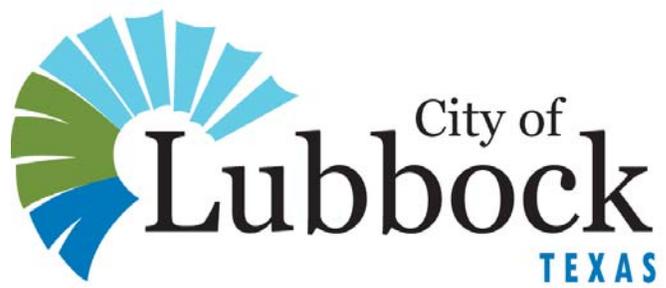
Forty one percent of the revenues in the Airport Fund are generated by fees associated with terminal operations. This includes rental of office space to airlines as well as rental car vendors. Revenues are projected utilizing a long-term model that projects the growth in the various airport operations and the revenue requirement of the fund based on capital and operating expenses. The Airport Fund has a five-year capital plan that is incorporated into the model to project current and future revenue needs. The model is included in this section. The factors utilized to project airport operations include current airport activity, historical data, current tenant occupancy rate of terminal, current or projected use of hanger and landing areas, along with increases to fees associated with rental income and landing fees. Parking revenue make of 22 percent of the revenues in the Airport Fund. This is revenue derived from fees collected for use of the public parking lot. Transfer from Passenger Facility Charge (PFC) Fund is the next highest revenue source in the Airport Fund at 16 percent. This transfer is based on a debt service schedule funding FAA approved projects at Lubbock Preston Smith International Airport that enhance safety, security, or capacity, reduce noise, or increase air carrier competition. Thirteen percent of the revenues are generated from landing operations while six percent are generated from hangar operations. A rate increase to the landing fees as well as utilization of heavier aircraft and a new tenant contributed to the projected revenue amount in landing operations. The hangar operations revenue projection came from a two percent rate increase as well as a new tenant.

Airport Fund Line Item Funding Source Summary

FUNDING SOURCES	Account	Actual	Actual	Actual	Re-Forecasted	Budget	% Change
	Number	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Oil and Gas Lease	6238	\$ -	722,385	-	22,430	-	(100.0)
Late Fees	6704	40	240	5,240	2,446	-	(100.0)
Interest	6802	701	12,873	4,979	-	-	-
Hangar Rent and Shop Rent	6909	181,995	198,232	202,184	192,900	187,700	(2.7)
East Terminal Rent	6910	51,657	52,971	54,001	54,500	55,500	1.8
West Terminal Rent	6911	-	-	-	-	-	-
Land Rent - Fixed Base Operator	6912	317,127	330,032	368,722	383,000	397,000	3.7
Office Space Rentals - Airlines	6913	1,668,262	1,857,505	1,901,498	1,946,800	1,993,675	2.4
Office Space Rentals - Other	6914	117,608	129,160	159,591	160,500	162,000	0.9
Land Rent - Terminal	6915	26,192	27,157	32,591	41,000	41,800	2.0
Land Rent Agriculture	6917	106,999	8,845	48,232	77,800	45,000	(42.2)
Building Rent	6919	91,419	87,705	89,474	75,000	62,000	(17.3)
Miscellaneous Recovery of Expenses	7011	19,681	20,483	18,055	17,500	17,500	-
Discounts	7012	605	615	572	250	-	-
Security Access Reimbursement	7017	653,892	777,925	765,400	862,700	765,900	(11.2)
Sale of Equipment Vehicle	7104	4,699	15,671	3,890	19,820	-	(100.0)
Sale of Junk	7112	3,254	628	405	-	-	-
Subrogation	7510	-	213	-	-	-	-
Landing Fees - Airlines	7534	828,098	862,224	792,864	850,000	820,000	(3.5)
Landing Fees - Other	7535	354,897	367,821	508,324	600,000	562,600	(6.2)
Gasoline Commissions	7536	78,623	74,364	82,352	82,000	79,000	(3.7)
Advertising	7539	29,396	29,940	28,269	30,000	30,000	-
Telephones	7542	-	-	-	-	-	-
Restaurant Concessions	7543	175,446	191,837	190,033	192,000	185,000	(3.6)
Shoe Shine Stand	7545	900	900	900	900	900	-
Rental Car Income	7546	1,173,850	1,195,247	1,144,833	1,233,000	1,154,000	(6.4)
Taxicabs	7547	3,560	5,045	4,800	4,800	4,800	-
Tenant Parking	7549	15,411	16,234	14,660	15,000	15,000	-
Public Parking	7550	2,240,362	2,219,548	2,129,559	2,350,000	2,300,000	(2.1)
Rental Car Parking	7551	22,176	22,770	27,797	28,721	29,645	3.2
Miscellaneous Revenue	7680	30,110	22,711	34,177	27,000	25,000	(7.4)
Other Revenue	7681	140	-	-	-	-	-
Transfer from PFC	7944	1,999,534	2,544,222	2,513,798	1,476,291	1,656,463	12.2
TOTAL REVENUE SOURCES		\$ 10,196,636	11,795,503	11,127,198	10,746,358	10,590,483	(1.5)

Summary of Airport Fund Fee Changes

ACCOUNT DESCRIPTION	Account	Rate	Actual	Actual	Actual	Amended	Adopted	% Change
	Number	Details	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Hangar Rent and Shop Rent	6909	Chaparral Building (Horton)	0.8584	0.8713	0.8974	0.9127	0.9264	0.0150
		Chaparral (108, 302)	1.0430	1.0590	1.0910	1.1100	1.1200	0.0090
		G&G Avionics	1.4080	1.4290	1.4720	1.4970	1.5190	0.0147
		Lubbock Aero (T-hangars)	0.3167	0.3215	0.3311	0.3367	0.3417	0.0149
		Lubbock Aero (Hangar 20)	1.2850	1.3040	1.3430	1.3660	1.3860	0.0146
		Med-Trans Corp (Aero-Care)	-	1.3700	1.4100	1.4300	1.4500	0.0140
East Terminal Rent	6910	Chaparral (per sq. ft.)	10.8000	10.9600	11.2900	11.4800	11.6500	0.0148
Land Rent - Fixed Base Operator	6912	Berry Enterprises	0.1575	0.1599	0.1647	0.1675	0.1700	0.0149
		Chaparral (108, 302)	0.1575	0.1599	0.1647	0.1675	0.1700	0.0149
		Chaparral (Horton)	0.1575	0.1599	0.1647	0.1675	0.1700	0.0149
		Chaparral (Fuel)	0.1575	0.1599	0.1647	0.1675	0.1700	0.0149
		Chaparral (T-hangar)	0.1575	0.1599	0.1647	0.1675	0.1700	0.0149
		Charles Hall	0.1410	0.1431	0.1474	0.1499	0.1521	0.0147
		Echo Hangars	-	-	0.1675	0.1675	0.1700	0.0149
		Executive Hangars	0.1384	0.1599	0.1647	0.1675	0.1700	0.0149
		G&G Avionics	0.1575	0.1599	0.1647	0.1675	0.1700	0.0149
		Lubbock Aero T-hangars (East)	0.1394	0.1599	0.1647	0.1675	0.1700	0.0149
		Lubbock Aero T-hangars (West)	0.1394	0.1415	0.1457	0.1482	0.1504	0.0148
		Jim Killion	0.1410	0.1410	0.1474	0.1499	0.1521	0.0147
		Lee Lewis Construction	-	-	0.1675	0.1675	0.1700	0.0149
		Lubbock Aero (tracks)	0.1275	0.1284	0.1333	0.1356	0.1376	0.0147
		Lubbock Aero (Hangar 20)	0.1575	0.1599	0.1647	0.1675	0.1700	0.0149
		Marco Steel	0.1407	0.1428	0.1647	0.1675	0.1700	0.0149
		Midway	0.1489	0.1511	0.1556	0.1582	0.1606	0.0152
Med-Trans Corp (formerly TLC)	0.1575	0.1599	0.1647	0.1675	0.1700	0.0149		
West Texas Agriplex	-	-	0.1647	0.1675	0.1700	0.0149		
Wolfpen	0.1415	0.1436	0.1479	0.1504	0.1527	0.0153		
Office Space Rentals - Airlines	6913	Per Sq. Ft.	23.8900	26.6000	27.2300	27.8800	28.5500	0.0240
Office Space Rentals - Other	6914	Ports to Plains	10.5500	10.7100	11.0300	11.2200	11.3900	0.0152
		Globe/Ram	17.9500	18.7100	19.2700	19.6000	19.8900	0.0148
		Alamo	17.1800	17.4400	17.9600	17.9600	28.1000	0.0148
		Avis	17.1800	17.4400	17.9600	27.6900	28.1000	0.0148
		Enterprise	17.1800	17.4400	17.9600	27.6900	28.1000	0.0148
		Hertz	17.1800	17.4400	17.9600	27.6900	28.1000	0.0148
		National	17.1800	17.4400	17.9600	27.6900	28.1000	0.0148
		Thrifty	-	-	-	27.6900	28.1000	0.0148
Land Rent - Terminal	6915	Per Sq. Ft.	0.1500	0.1600	0.1647	0.1675	0.1700	0.0149
Building Rent	6919	Marco Steel	1.0558	1.0716	1.2360	1.2570	1.2758	0.0150
Landing Fees - Airlines	7534	Rate per 1,000 pounds	1.1900	1.2900	1.3200	1.4300	1.4700	0.0280
Landing Fees - Other	7535	Rate per 1,000 pounds	1.4900	1.6100	1.6500	1.7900	1.8400	0.0279
Rental Car Parking	7551	Fee per month	12.0000	12.0000	15.0000	15.5000	16.0000	0.0323



Cemetery Overview

Mission and Purpose

Provide an aesthetically pleasing, peaceful, and quiet sanctuary as a suitable location for families to inter and honor their loved ones.

Overview

Cemetery staff provides the following services:

- Sell burial ground space and mausoleum space on an immediate need or pre-need basis.
- Maintain and beautify the Cemetery property.
- Conduct graveside services with associated amenities.
- Record and preserve Cemetery documents, transactions, and records.

Goals and Objectives

- Provide outstanding customer service to the general public, families, visitors, funeral homes, monument companies, and County General Assistance.
- Properly and professionally care for and maintain Cemetery property, gravesites, and facilities as well as strive to improve the Cemetery's overall appearance.
- Maintain all records in an orderly, efficient, and professional manner.

Accomplishments for FY 2013-14

- Removed 35 dead trees on Cemetery property.
- Upgraded to the latest version of Cemetery management database.
- Refreshed two-thirds of Cemetery roads.
- Dedicated a memorial for the Vivian T. Cooke Memorial Babyland.
- Installed historical marker honoring three Congressional Medal of Honor recipients that are interred at the Cemetery.
- Implemented credit card payment capabilities.

Objectives for FY 2014-15

- Continue to upgrade and complete records in an electronic database.
- Integrate GIS mapping of Cemetery plots.
- Improve Cemetery appearance by trimming trees and maintaining turf areas.

Financial Condition

Adjusting for accounts payable, other current liabilities, and restricted cash at September 30, 2013, \$80,081 is available for appropriation. Bringing that amount forward, the amount available for appropriation at September 30, 2014 is expected to be \$30,081. The Cemetery Fund is required by policy, to have 8% of revenue set aside as a reserve. The fund is forecast to have a reserve deficit of \$3,679 at September 30, 2014.

Current Assets at September 30, 2013	\$	134,552
Less: Accounts Payable and Accrued Liabilities		(15,219)
Total Net Current Assets		119,333
Cashflow Calculations		
Current Assets Less Current Liabilities		119,333
Add: Restricted Cash Reserved for Debt Service		18,136
Less: Negative Unrestricted		(57,388)
Total Available Cash at September 30, 2013	\$	80,081
FY 2013-14 Budget Forecast:		
Operating Revenues		422,000
Non-Operating Revenues		272,205
Less: Expenses		(744,205)
Forecast Addition to Net Current Assets		(50,000)
Total Available Cash at September 30, 2014		30,081
Estimated September 30, 2014		
Target Net Assets Policy		8.00%
Target Net Assets by Policy	\$	33,760
Available for Appropriation at September 30, 2014	\$	(3,679)

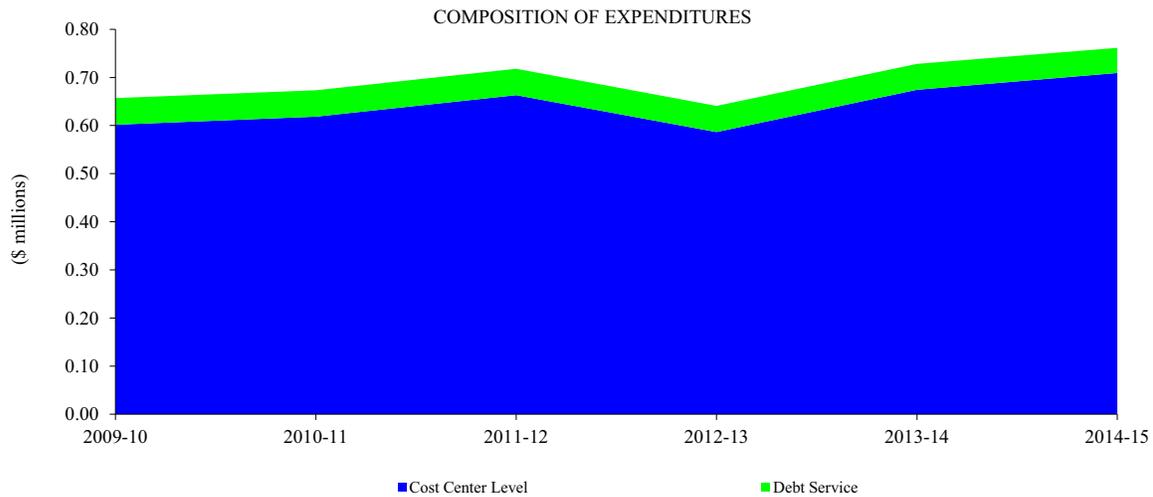
Revenue Overview

- Budgeted revenues increased \$83,413, or 12.0 percent, due to the increase in the transfer from General Fund.
- The transfer from the General Fund increased \$82,413, or 30.3 percent, due to the non-utilization of net assets for FY 2014-15.

Expense Overview

- Budgeted expenses increased \$33,413, or 4.5 percent, when compared with the FY 2013-14 Operating Budget.
- Compensation increased \$20,283, or 7.3 percent, due to the addition of a part-time position and the compensation study.
- Benefits increased \$5,169 or 3.5 percent, due to the addition of a part-time position and the compensation study.
- Supplies increased \$5,279, or 11.0 percent, due to the replacement of trees throughout the cemetery.
- Maintenance increased \$3,108, or 9.6 percent, primarily due to an increase of vehicle maintenance.
- A projected master lease payment of \$16,086 has been included in the FY 2014-15 budget.

Enterprise Fund - Cemetery



	Actual	Actual	Actual	Amended	Budget	Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
STAFFING						
Cemetery	7	7	7	7	7	-
TOTAL STAFFING	7	7	7	7	7	-

	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
PERFORMANCE MEASURES						
Mowing Frequency	24	25	25	25	25	-
Fertilization Frequency	1	2	-	1	2	100.0
New Markers Installed	760	234	427	350	350	-
Hours on Irrigation System Maint.	378	300	300	380	400	5.3
Funeral Services	384	374	370	375	375	-
Spaces Sold	304	284	317	280	300	7.1
Monument Permits Issued	212	104	107	110	120	9.1

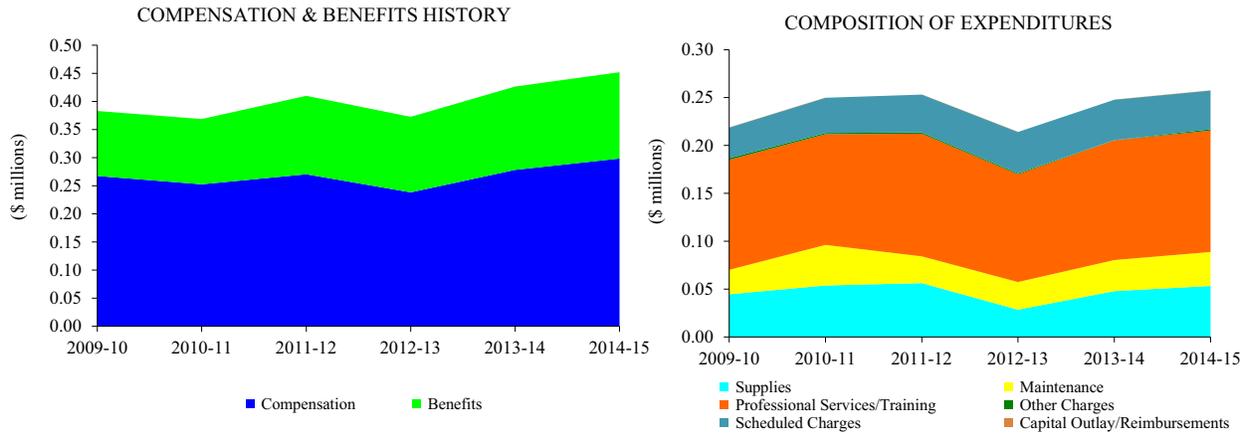
Cemetery - Fund Overview

	Actual	Actual	Actual	Amended	Budget	% Change
FUNDING SOURCES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Interest Earnings	\$ 3,003	4,586	679	-	-	-
Miscellaneous	42,914	42,564	25,403	20,000	21,000	5.0
Lot Sales	201,343	172,814	197,034	200,000	190,000	(5.0)
Grave Services	211,087	214,103	213,988	200,000	210,000	5.0
Mausoleum Sales	5,888	2,593	1,939	2,000	2,000	-
Transfer from Other Funds	288,159	215,976	80,234	272,205	354,618	30.3
Total Revenue Sources	752,394	652,636	519,278	694,205	777,618	12.0
Utilization of Net Assets	-	65,648	124,548	50,000	-	(100.0)
TOTAL FUNDING SOURCES	\$ 752,394	718,284	643,826	744,205	777,618	4.5

	Actual	Actual	Actual	Amended	Budget	% Change
DEPARTMENT LEVEL EXPENSES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 252,571	270,415	238,271	278,105	298,388	7.3
Benefits	116,040	139,380	134,219	148,347	153,516	3.5
Supplies	53,701	56,253	28,521	48,000	53,279	11.0
Maintenance	42,499	28,005	28,880	32,495	35,603	9.6
Professional Services/Training	115,526	128,155	112,532	125,075	126,780	1.4
Other Charges	1,496	1,306	1,126	150	1,350	800.0
Scheduled Charges	36,517	39,478	43,116	42,179	40,418	(4.2)
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL DEPARTMENT LEVEL EXPENSES	\$ 618,349	662,992	586,665	674,351	709,333	5.2

FUND LEVEL EXPENSES						
Net Debt Service	\$ 55,223	55,208	54,425	53,940	52,198	(3.2)
Master Lease	-	50	2,245	15,914	16,086	1.1
Miscellaneous	24	34	491	-	-	-
TOTAL FUND LEVEL EXPENSES	\$ 55,247	55,292	57,161	69,854	68,284	(2.2)
TOTAL EXPENSES	\$ 673,595	718,284	643,826	744,205	777,618	4.5

Cemetery - Department Overview

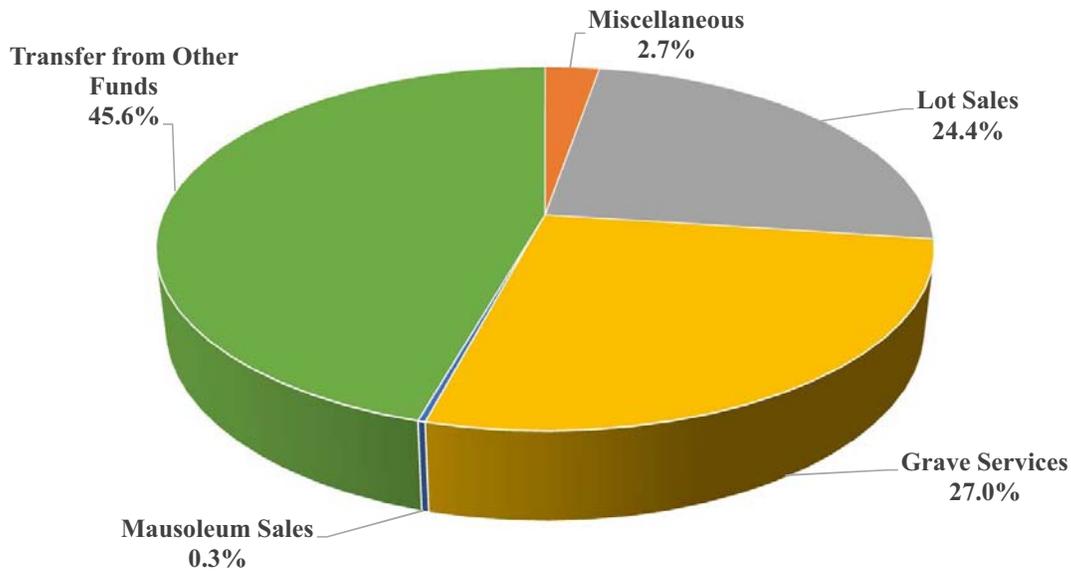


EXPENDITURES BY CATEGORY	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Compensation	\$ 252,571	270,415	238,271	278,105	298,388	7.3
Benefits	116,040	139,380	134,219	148,347	153,516	3.5
Supplies	53,701	56,253	28,521	48,000	53,279	11.0
Maintenance	42,499	28,005	28,880	32,495	35,603	9.6
Professional Services/Training	115,526	128,155	112,532	125,075	126,780	1.4
Other Charges	1,496	1,306	1,126	150	1,350	800.0
Scheduled Charges	36,517	39,478	43,116	42,179	40,418	(4.2)
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	\$ 618,349	662,992	586,665	674,351	709,333	5.2

EXPENDITURES BY DEPARTMENT	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Cemetery	\$ 618,349	662,992	586,665	674,351	709,333	5.2
TOTAL EXPENDITURES BY DEPARTMENT	\$ 618,349	662,992	586,665	674,351	709,333	5.2

Cemetery Fund Revenue Analysis

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Interest Earnings	\$ 3,003	4,586	679	-	-
Miscellaneous	42,914	42,564	25,403	20,000	21,000
Lot Sales	201,343	172,814	197,034	200,000	190,000
Grave Services	211,087	214,103	213,988	200,000	210,000
Mausoleum Sales	5,888	2,593	1,939	2,000	2,000
Transfer from Other Funds	288,159	215,976	80,234	272,205	354,618
Total Revenue Sources	752,394	652,636	519,278	694,205	777,618
Utilization of Net Assets	-	65,648	124,548	50,000	-
TOTAL FUNDING SOURCES	\$ 752,394	718,284	643,826	744,205	777,618



Forty-six percent of the revenues in the Cemetery Fund are generated by a transfer from the General Fund. An increase in the transfer has ensued in recent years due to less utilization of appropriable net assets. Other revenues include miscellaneous, lot sales, grave services, and mausoleum sales. These revenues are projected utilizing previous year trends. Lot sales are derived from the sale of Cemetery ground space which varies according to location and is calculated by taking an average of historical revenues for lots and ground space sold. Grave services are derived from opening and closing fees for funeral services as well as disinterments. These fees are set according to the type of service, i.e. adult, infant, County interment, or cremation, and if the service is on a weekday or Saturday. Revenues are calculated based on the estimated number and kinds of funeral services anticipated in the coming fiscal year and opening and closing fee revenues for previous years.

Cemetery Fund Line Item Funding Source Summary

	Account	Actual	Actual	Actual	Re-Forecasted	Budget	% Change
FUNDING SOURCES	Number	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Interest Earnings	6802	\$ 3,003	4,586	679	-	-	-
Lot Sales	7611	201,343	172,814	197,034	200,000	190,000	(5.0)
Grave Services	7612	211,087	214,103	213,988	200,000	210,000	5.0
Mausoleum Sales	7616	5,888	2,593	1,939	2,000	2,000	-
Miscellaneous	7613	20,423	21,094	22,031	20,000	21,000	5.0
Sale of Equipment Vehicle	7104	22,491	21,471	3,373	-	-	
Transfer from Other Funds	7904	288,159	215,976	80,234	272,205	354,618	30.3
TOTAL REVENUE SOURCES		\$ 752,394	652,636	519,278	694,205	777,618	12.0

Civic Centers Overview

Department Mission and Purpose

Provide cultural and economic interchange by maximizing the utilization of Civic Centers facilities. Civic Centers staff provides the following services:

- Room configurations meeting the requirements of a variety of events.
- Facilities focusing on cleanliness and comfort.
- Friendly and courteous staff with the knowledge to make events successful.
- Ticketing services for a majority of events in the region.
- Concession items and services of the highest quality.

Goals and Objectives

- Host annual events appealing to Lubbock citizens and visitors from surrounding communities.
- Provide the highest level of customer service.
- Be the location of choice for meetings and events.

Accomplishments for FY 2013-14

- Completion of a \$1.3 million Civic Center roof replacement.
- Completion of the plaza renovation with the addition of new benches.
- Completion of the addition of a new power distribution panel in the theater to better service larger Broadway shows and concerts.
- Continued renovation work with new paint, lighting, and bleachers in the Exhibit Hall. Additionally, the exterior received new perimeter lights as well as some much needed sidewalk repairs.
- Continued positive inter-departmental cooperation with the Fire Marshal's office resulting in safety trainings and the development of crowd management trainings; cooperation with the Buddy Holly Center toward the completion of the Allison House and various joint projects; cooperation with GIS and Data Services in the archiving of the Civic Center facility plans; and cooperation with Parks and Recreation on the management of the Wells Fargo Amphitheatre.
- Continued good relations with Visit Lubbock to promote tourism and hospitality in Lubbock region including increasing the building use by the Jehovah's Witnesses and securing the large Texas Federation of Republican Women convention.

Objectives for FY 2014-15

- Continue Civic Center renovations including new carpet, WiFi, and paint throughout, refurbished theater seating, and new direct digital controls for the heating and air conditioning system.
- Continue to pursue new advertising opportunities regionally and nationally to increase rental use.

- Develop new trainings to improve internal professional development including safety, customer service, and team building.
- Continue to replace and repair the coils in the air handlers in the City Bank Coliseum. This will improve heating and cooling capacities on the space.

Financial Condition

Adjusting for accounts payable, other current liabilities, and restricted cash at September 30, 2013, \$778,128 is available for appropriation. The amount available for appropriation at September 30, 2014 is expected to be \$749,629. The Civic Center Fund is required by policy, to have 8% of revenue set aside as a reserve. The fund is forecast to have a reserve surplus of \$698,109 at September 30, 2014.

Current Assets at September 30, 2013	\$	970,473
Less: Accounts Payable and Accrued Liabilities		(375,510)
Net Current Assets		594,963
Cashflow Calculations		
Current Assets Less Current Liabilities		594,963
Add: Restricted Cash Reserved for Debt Service		183,165
Total Available Cash at September 30, 2013	\$	778,128
FY 2013-14 Budget		
Operating Revenues		644,000
Non-Operating Revenues		2,715,008
Less: Expenses		(3,387,507)
Net Operating		(28,499)
Total Available Cash by September 30, 2014	\$	749,629
Estimated September 30, 2014		
Target Net Assets Policy		8.0%
Target Net Assets by Policy		51,520
Available for Appropriation at September 30, 2014	\$	698,109

Revenue Overview

- Budgeted revenue increased \$40,609, or 1.2 percent, for FY 2014-15.
- The budgeted use of fund balance is \$184,741 for FY 2014-15 in an effort to utilize net assets that are above policy levels.

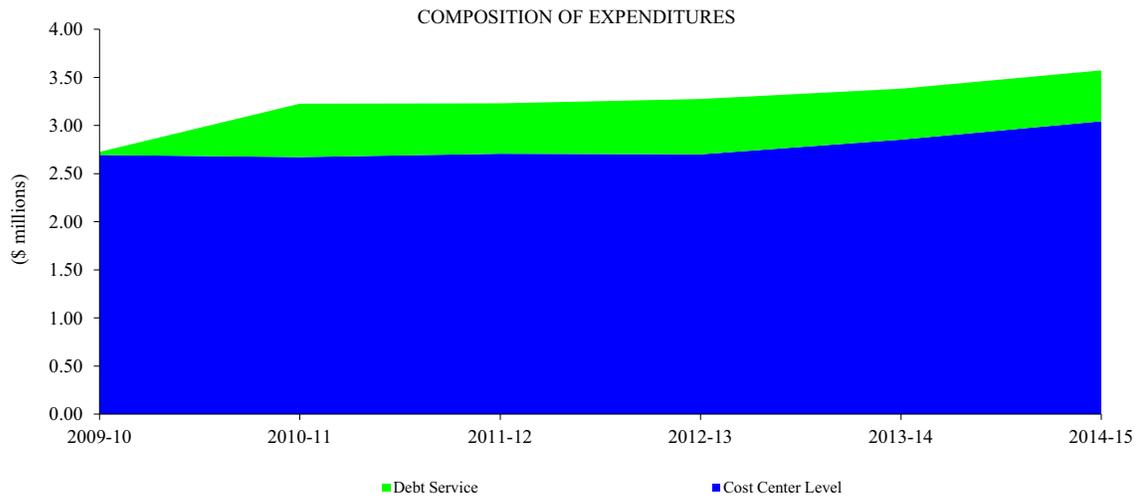
Expenditure Overview

- Expenditures increased \$196,850, or 5.8 percent, when compared to the FY 2013-14 Operating Budget.
- Compensation increased \$72,729, or 6.4 percent due to the compensation study.
- Benefits increased \$14,911, or 3.6 percent, due to the compensation study.

Civic Centers Overview

- Supplies decreased \$7,430, or 8.2 percent, due to the reduction of office and cleaning supplies.
- Maintenance increased \$3,685 or 1.2 percent, due to additional maintenance for the HVAC system at the Coliseum as well as increased interior and exterior expenses.
- Professional Services/training increased \$9,311, or 15.6 percent, due to an increase in personnel needed to supervise Civic Center events.
- Capital Outlay/Reimbursements decreased \$28,500 due to the request for purchase of equipment in FY 2013-14.

Enterprise Fund - Civic Centers



	Actual	Actual	Actual	Amended	Budget	Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
STAFFING						
Municipal Auditorium	-	-	-	-	-	-
Civic Center	16	16	16	16	16	-
Coliseum	11	11	11	11	11	-
Amphitheater	-	-	-	-	-	-
TOTAL STAFFING	27	27	27	27	27	-

	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
PERFORMANCE MEASURES						
Number of Events Under 500 in Attendance	290	273	156	270	200	(25.9)
Number of Events Over 500 in Attendance	133	120	214	120	160	33.3
Number of Event Activities	1,584	1,391	1,189	1,300	1,100	(15.4)
Total Event Attendance	322,169	311,735	352,167	305,000	300,000	(1.6)
Number of Conventions	9	5	10	6	6	-

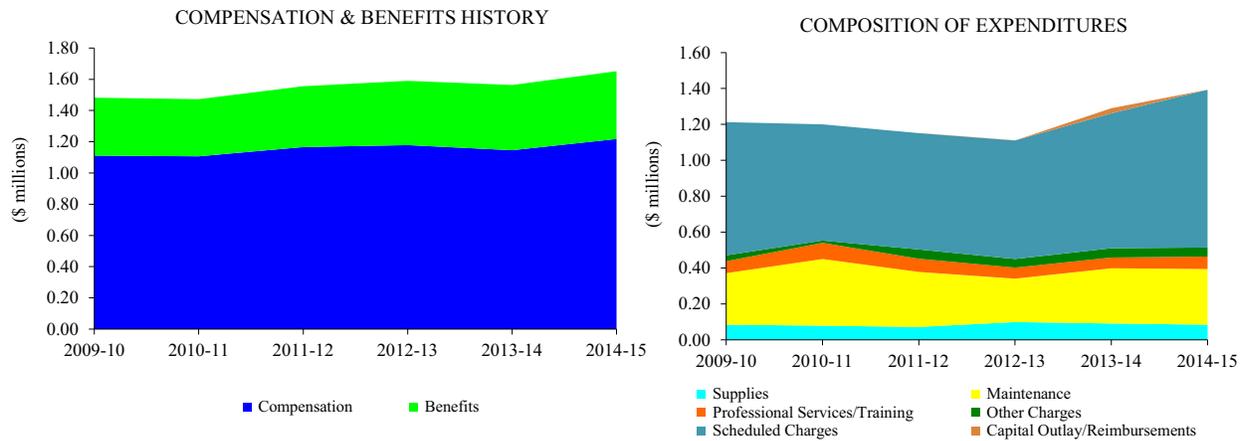
Civic Centers - Fund Overview

	Actual	Actual	Actual	Amended	Budget	% Change
FUNDING SOURCES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Interest Earnings	\$ 275	4,948	(2,355)	-	-	-
Auditorium/Coliseum	180,691	186,961	156,053	160,000	143,000	(10.6)
Civic Center	494,909	464,213	536,094	437,000	437,000	-
Miscellaneous	29,176	445,423	9,707	47,000	38,000	(19.1)
Transfer from General Fund	669,786	675,000	510,084	573,349	444,972	(22.4)
Transfer from HOT Fund	1,617,076	719,159	1,860,392	1,612,401	1,808,106	12.1
Transfer from Debt Service Fund	563,230	530,044	530,859	529,258	528,538	(0.1)
Total Revenue Sources	3,555,143	3,025,747	3,600,834	3,359,007	3,399,616	1.2
Utilization of Net Assets	-	205,671	-	28,500	184,741	548.2
TOTAL FUNDING SOURCES	\$ 3,555,143	3,231,418	3,600,834	3,387,507	3,584,357	5.8

	Actual	Actual	Actual	Amended	Budget	% Change
DEPARTMENT LEVEL EXPENSES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 1,106,836	1,166,555	1,178,880	1,144,887	1,217,615	6.4
Benefits	365,358	389,035	411,476	419,058	433,969	3.6
Supplies	78,363	71,474	99,036	91,062	83,632	(8.2)
Maintenance	372,385	306,388	241,810	307,701	311,386	1.2
Professional Services/Training	89,345	73,472	61,688	59,519	68,830	15.6
Other Charges	13,073	52,733	48,329	51,820	50,720	(2.1)
Scheduled Charges	646,723	647,434	659,775	751,252	878,759	17.0
Capital Outlay/Reimbursements	-	-	-	28,500	-	(100.0)
TOTAL DEPARTMENT LEVEL EXPENSES	\$ 2,672,083	2,707,091	2,700,993	2,853,798	3,044,911	6.7

FUND LEVEL EXPENSES						
Net Debt Service	\$ 555,424	524,070	575,182	529,258	528,538	(0.1)
Master Lease	-	257	24,275	4,451	10,909	145.1
TOTAL FUND LEVEL EXPENSES	\$ 555,424	524,327	599,457	533,709	539,447	1.1
TOTAL EXPENSES	\$ 3,227,507	3,231,418	3,300,450	3,387,507	3,584,357	5.8

Civic Centers - Department Overview



	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
EXPENDITURES BY CATEGORY						
Compensation	\$ 1,106,836	1,166,555	1,178,880	1,144,887	1,217,615	6.4
Benefits	365,358	389,035	411,476	419,058	433,969	3.6
Supplies	78,363	71,474	99,036	91,062	83,632	(8.2)
Maintenance	372,385	306,388	241,810	307,701	311,386	1.2
Professional Services/Training	89,345	73,472	61,688	59,519	68,830	15.6
Other Charges	13,073	52,733	48,329	51,820	50,720	(2.1)
Scheduled Charges	646,723	647,434	659,775	751,252	878,759	17.0
Capital Outlay/Reimbursements	-	-	-	28,500	-	(100.0)
TOTAL EXPENDITURES BY CATEGORY	\$ 2,672,083	2,707,091	2,700,993	2,853,798	3,044,911	6.7

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
EXPENDITURES BY DEPARTMENT						
Municipal Auditorium	\$ 130,241	130,304	99,271	127,360	113,489	(10.9)
Civic Center	1,813,766	1,766,051	1,731,528	1,858,167	2,048,093	10.2
Coliseum	723,743	805,920	867,041	860,552	875,851	1.8
Amphitheater	4,334	4,816	3,152	7,720	7,478	(3.1)
TOTAL EXPENDITURES BY DEPARTMENT	\$ 2,672,083	2,707,091	2,700,993	2,853,798	3,044,911	6.7

Civic Centers - Department Expenditures

Municipal Auditorium	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 15,509	10,776	-	-	-	-
Benefits	5,736	-	-	-	-	-
Supplies	3,363	2,819	4,527	8,166	4,247	(48.0)
Maintenance	32,180	14,072	8,703	2,437	13,550	456.1
Professional Services/Training	5,284	2,432	2,187	600	3,100	416.7
Other Charges	555	38,805	35,493	36,555	36,555	-
Scheduled Charges	67,613	61,399	48,361	56,102	56,037	(0.1)
Capital Outlay/Reimbursements	-	-	-	23,500	-	(100.0)
TOTAL MUNICIPAL AUDITORIUM	\$ 130,241	130,304	99,271	127,360	113,489	(10.9)

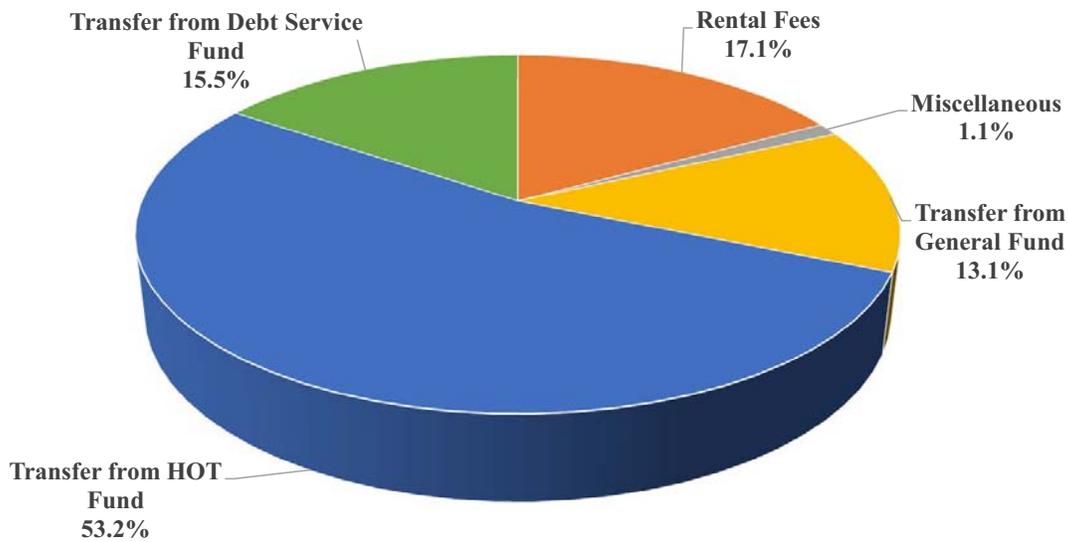
Civic Center	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 750,097	766,389	792,617	786,671	837,648	6.5
Benefits	237,909	239,116	261,416	280,545	291,953	4.1
Supplies	57,829	47,722	61,208	54,734	51,918	(5.1)
Maintenance	252,929	195,260	144,507	193,023	194,112	0.6
Professional Services/Training	55,529	53,630	47,897	43,050	49,791	15.7
Other Charges	8,647	11,284	10,993	12,500	12,500	-
Scheduled Charges	450,826	452,650	412,890	482,645	610,170	26.4
Capital Outlay/Reimbursements	-	-	-	5,000	-	(100.0)
TOTAL CIVIC CENTER	\$ 1,813,766	1,766,051	1,731,528	1,858,167	2,048,093	10.2

Coliseum	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 339,026	387,372	386,263	355,216	376,967	6.1
Benefits	121,714	149,918	150,060	138,513	142,016	2.5
Supplies	16,982	19,942	32,303	25,991	25,535	(1.8)
Maintenance	85,344	95,587	86,451	110,200	101,682	(7.7)
Professional Services/Training	28,532	17,160	11,604	15,369	15,439	0.5
Other Charges	3,870	2,644	1,844	2,765	1,665	(39.8)
Scheduled Charges	128,276	133,297	198,516	212,498	212,547	0.0
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL COLISEUM	\$ 723,743	805,920	867,041	860,552	875,851	1.8

Amphitheater	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 2,204	2,018	-	3,000	3,000	-
Benefits	-	-	-	-	-	-
Supplies	189	990	997	2,171	1,932	(11.0)
Maintenance	1,932	1,469	2,149	2,041	2,041	-
Professional Services/Training	-	250	-	500	500	-
Other Charges	-	-	-	-	-	-
Scheduled Charges	8	88	7	7	6	(24.2)
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL AMPHITHEATER	\$ 4,334	4,816	3,152	7,720	7,478	(3.1)

Civic Center Fund Revenue Analysis

FUNDING SOURCES	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15
Interest Earnings	\$ 275	4,948	(2,355)	-	-
Rental Fees	675,600	651,174	692,147	597,000	580,000
Miscellaneous	29,176	445,423	9,707	47,000	38,000
Transfer from General Fund	669,786	675,000	510,084	573,349	444,972
Transfer from HOT Fund	1,617,076	719,159	1,860,392	1,612,401	1,808,106
Transfer from Debt Service Fund	563,230	530,044	530,859	529,258	528,538
Total Revenue Sources	3,555,143	3,025,747	3,600,834	3,359,007	3,399,616
Utilization of Net Assets	-	205,671	-	28,500	184,741
TOTAL FUNDING SOURCES	\$ 3,555,143	3,231,418	3,600,834	3,387,507	3,584,357



Fifty-three percent of the revenues in the Civic Center Fund are generated by a transfer from the Hotel Occupancy Tax (HOT) Fund. HOT funds are used for marketing and operating costs at the City's Civic Centers. The revenues in the HOT Fund are projected utilizing historical trends in actual HOT receipts, economic conditions, Texas Tech University events, and sporting events. The transfer from General Fund accounts for thirteen percent of the projected revenues. Other revenues include a transfer from Debt Service Fund, miscellaneous fees, and rental fees which are paid by the lessees for the use of the facilities such as the Auditorium, Coliseum, and Civic Center. Fees paid by groups to utilize the Civic Center, include but are not limited to the Exhibit Hall, Theater, Banquet Hall, Meeting Rooms, Terrace Suite, Mezzanine, and the Wells Fargo Ampitheatre at Mackenzie Park. These revenues are projected utilizing historical trends and collection. A decrease in revenue has been anticipated in recent years due to renovations of the facility which has lowered rental capacity.

Civic Center Fund Line Item Funding Source Summary

FUNDING SOURCES	Account	Actual	Actual	Actual	Re-Forecasted	Budget	% Change
	Number	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Auditorium/Coliseum Rent	6550	\$ 105,856	99,561	60,082	50,000	50,000	-
Auditorium/Coliseum Parking	6551	61,786	77,667	86,005	83,000	83,000	-
Civic Center Rental	6552	481,440	452,922	523,077	425,000	425,000	-
Auditorium/Coliseum Commissions	6555	13,049	9,733	9,966	5,000	10,000	100.0
Concession Commission - Civic Center	6556	13,469	11,291	13,016	12,000	12,000	-
Facility Improvement Fee	6590	10,848	8,638	7,223	24,000	35,000	45.8
Interest on Investments	6802	275	4,948	(2,355)	-	-	-
Civic Center Equipment Rental	6901	3,827	2,268	2,484	3,000	3,000	-
Miscellaneous Recovery of Expense	7011	10,890	432,000	-	-	-	-
Junk Sales	7112	418	286	-	-	-	-
Subrogation	7510	-	895	-	-	-	-
Insurance Revenue	7618	3,192	1,334	-	-	-	-
Transfer from General Fund	7904	669,786	675,000	510,084	573,349	444,972	(22.4)
Transfer from HOT Fund	7906	1,617,076	719,159	1,860,392	1,612,401	1,808,106	12.1
Transfer from Debt Service Fund	7909	563,230	530,044	530,859	529,258	528,538	(0.1)
TOTAL REVENUE SOURCES		\$ 3,555,143	3,025,747	3,600,834	3,317,008	3,399,616	2.5

Lake Alan Henry Overview

Mission and Purpose

The Sam Wahl Recreation Area (SWRA) at Lake Alan Henry (LAH) provides recreational opportunities for lake visitors. Recreational amenities include a boat ramp, boat docks, covered fishing pier, camping areas, trails, and interpretive areas. The Wildlife Mitigation Area (WMA), consisting of 3,700 acres north of the John T. Montford Dam, provides hunting opportunities. The LAH Fund was created by the City Council in FY 2004-05 for operations of the SWRA through the dedication of fees and permits generated in the area. All recreational activities and facilities maintenance are 100 percent funded through the related fees and permits. The General Fund and water rates do not support any of these operations.

Goals and Objectives

- Ensure a safe, clean environment for the lake visitors.
- Make certain visitors have a pleasant experience at the Recreational Area.
- Meet all of the permit requirements for habitat management on the Wildlife Mitigation Area.

Accomplishments for FY 2013-14

- Developed 32 campsites including picnic tables, fire rings and lantern holders.
- Spread and compacted 200 tons of gravel around the campsites.
- Dispersed 800 tons of caliche on the campground roadways.
- Repainted the restrooms in the Sam Wahl Recreational Area.
- Restriped the boat ramp lanes.
- Developed new wetland areas in Wildlife Mitigation Area.

Objectives for FY 2014-15

- Restripe the entrance parking lot, roadway and recreational area parking lot.
- Renovate the docks to include new corner and terminal bumpers. These bumpers will protect the docks during boat collisions with the docks.
- Install new poles and lighting at recreational area rest rooms.

Financial Condition

Adjusting for accounts payable, other current liabilities, and restricted cash at September 30, 2013, \$178,421 is available for appropriation. Bringing that amount forward, the amount available for appropriation at September 30, 2014 is expected to be \$104,992. The Lake Alan Henry Fund, is required, by policy, to have 8% of revenue set aside as a reserve. The fund is forecast to have a reserve surplus of \$67,616.

Current Assets at September 30, 2013	\$	195,542
Less: Accounts Payable and Accrued Liabilities		(17,121)
Total Net Current Assets		178,421
Cashflow Calculations		
Current Assets Less Current Liabilities		178,421
Add: Restricted Cash Reserved for Debt Service		-
Total Available Cash at September 30, 2013	\$	178,421
FY 2013-14 Budget Forecast:		
Operating Revenues	\$	467,200
Non-Operating Revenues		-
Less: Expenses		(540,629)
Forecast Addition to Net Current Assets		(73,429)
Total Available Cash by September 30, 2014	\$	104,992
Estimated September 30, 2014		
Target Net Assets Policy		8.0%
Target Net Assets by Policy	\$	37,376
Available for Appropriation at September 30, 2014	\$	67,616

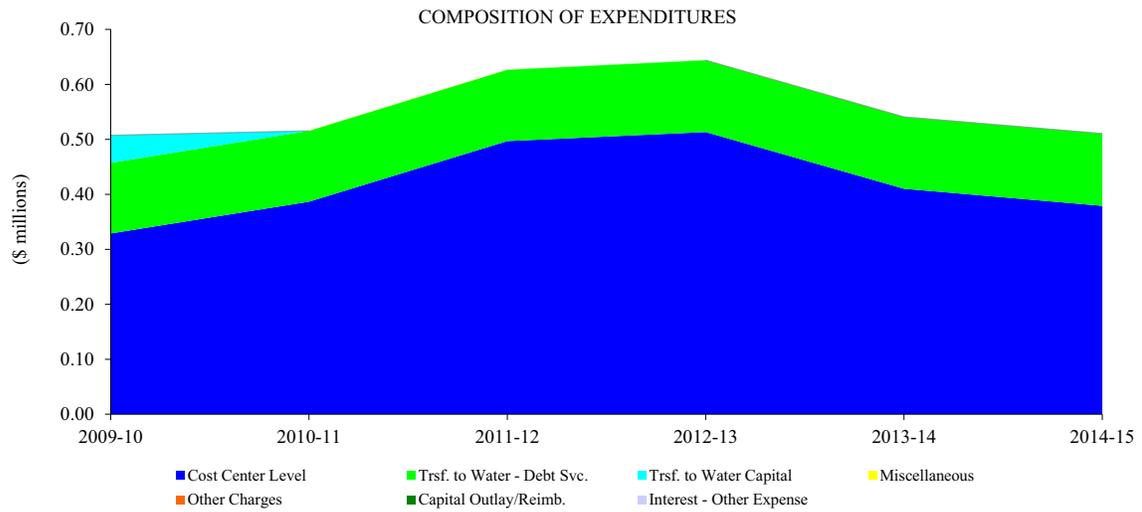
Revenue Overview

- Budgeted revenues decreased \$11,000, or 2.4 percent, for FY 2014-15.
- Individual Annual Permit and Senior Annual Permit decreased \$2,000 each based on prior year and current year activity.
- Restrictive Easement Permit fee decreased \$7,000, or 20 percent, also based on prior year and current year activity.
- A utilization of net assets of \$54,213 is planned in FY 2014-15.

Expenditure Overview

- Budgeted expenses decreased \$30,216, or 5.6 percent, when compared to the FY 2013014 Operating Budget.
- Compensation decreased \$18,642, or 11.4 percent, due to a reallocation of salaries charged to the Lake Alan Henry Fund.
- Benefits decreased \$8,285, or 18.9 percent, due to a reallocation of salaries charged to the Lake Alan Henry Fund.
- Professional services increased \$3,500, or 2.8 percent, due to cost of credit card charges made at LAH charged to LAH instead of Water Fund.
- Scheduled Charges decreased \$7,683, or 17.3 percent, for FY 2014-15 due to lowered usage amounts for electricity and water.

Enterprise Fund - Lake Alan Henry



	Actual	Actual	Actual	Amended	Budget	Change
STAFFING	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Lake Alan Henry	1	1	1	1	1	-
TOTAL STAFFING	1	1	1	1	1	-

	Actual	Actual	Actual	Amended	Budget	% Change
PERFORMANCE MEASURES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Number of camp sites improved	5	-	32	32	-	(100.0)
Number of camp sites rented	1,485	1,895	1,956	2,244	2,300	2.5

Lake Alan Henry - Fund Overview

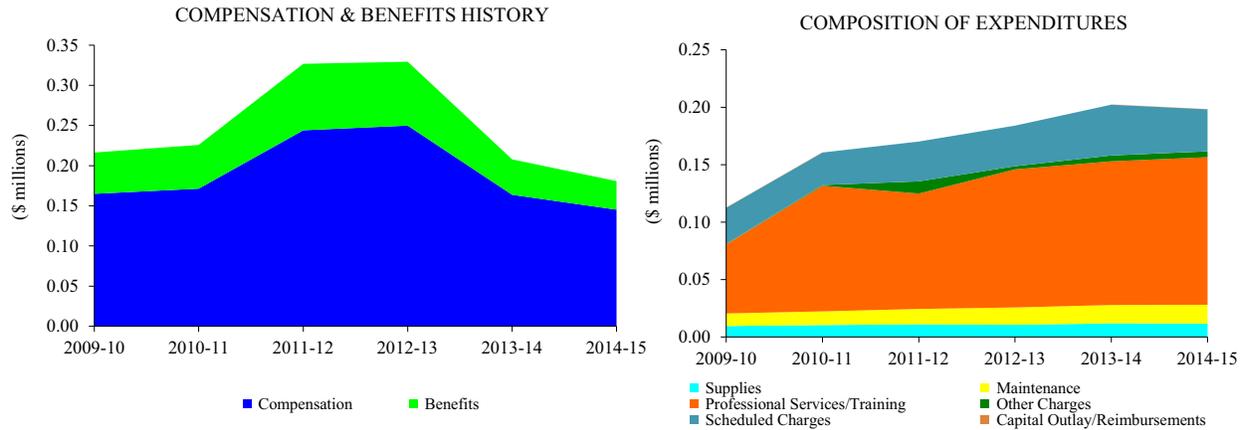
	Actual	Actual	Actual	Amended	Budget	% Change
FUNDING SOURCES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Interest	\$ 158	551	105	-	-	-
Hunting Fees	8,305	10,836	12,821	11,500	11,500	-
Entrance Fees	153,770	177,727	174,694	160,000	160,000	-
Boat Launching Fees	45,704	48,495	45,272	45,000	45,000	-
Camping Fees	15,445	17,782	20,859	18,000	18,000	-
Individual Annual Permit	15,253	14,301	12,076	14,000	12,000	(14.3)
Family Annual Permit	130,755	136,480	131,095	130,000	130,000	-
Annual Boat Permit	43,744	47,588	42,660	45,000	45,000	-
Senior Annual Permit	7,689	7,630	6,495	8,000	6,000	(25.0)
Boat Slip Rentals	552	872	1,008	600	600	-
Livestock Grazing	3,736	-	623	100	100	-
Restrictive Easement Permit Fee	33,500	28,500	28,833	35,000	28,000	(20.0)
Transfer from General Fund	24,655	-	-	-	-	-
Total Revenue Sources	483,266	490,762	476,541	467,200	456,200	(2.4)
Utilization of Net Assets	32,049	135,567	167,389	73,429	54,213	(26.2)
TOTAL FUNDING SOURCES	\$ 515,315	626,329	643,930	540,629	510,413	(5.6)

	Actual	Actual	Actual	Amended	Budget	% Change
DEPARTMENT LEVEL EXPENSES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 171,280	244,029	249,872	163,838	145,196	(11.4)
Benefits	54,482	82,727	79,490	43,877	35,592	(18.9)
Supplies	10,329	10,934	10,518	11,836	11,597	(2.0)
Maintenance	12,038	13,544	15,228	15,998	16,394	2.5
Professional Services/Training	109,226	100,290	120,099	125,096	128,596	2.8
Other Charges	704	10,607	2,851	5,000	5,000	-
Scheduled Charges	28,251	34,809	35,171	44,284	36,601	(17.3)
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL DEPARTMENT LEVEL EXPENSES	\$ 386,310	496,940	513,229	409,928	378,975	(7.6)

FUND LEVEL EXPENSES						
Transfer to Water	\$ 129,025	129,387	130,701	130,701	131,438	0.6
Transfer to Water Capital	-	-	-	-	-	-
Miscellaneous	(20)	2	-	-	-	-
TOTAL FUND LEVEL EXPENSES	\$ 129,005	129,388	130,701	130,701	131,438	0.6

TOTAL EXPENSES	\$ 515,315	626,329	643,930	540,629	510,413	(5.6)
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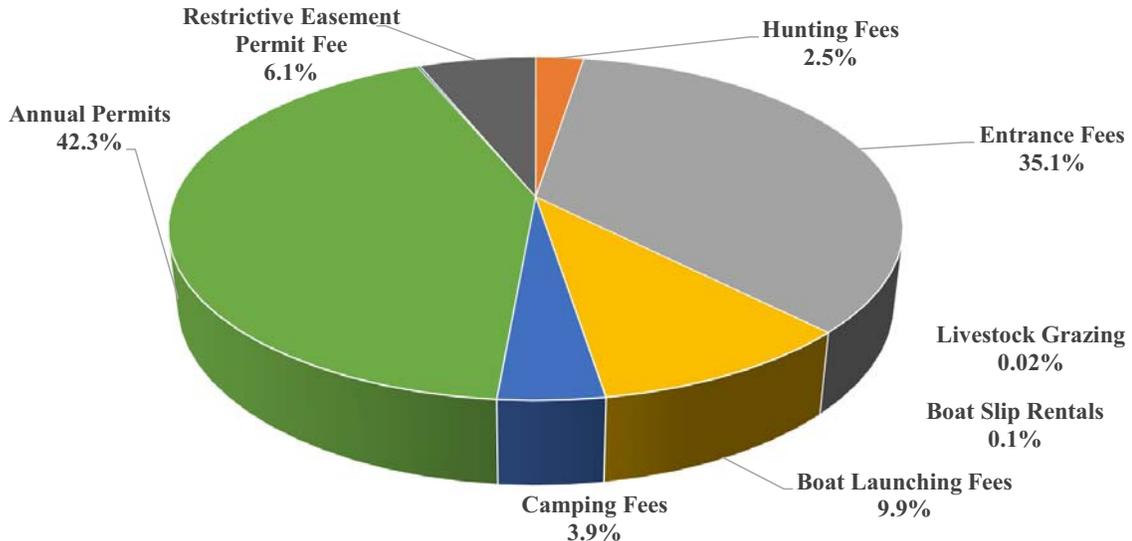
Lake Alan Henry - Department Overview



EXPENDITURES BY CATEGORY	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Compensation	\$ 171,280	244,029	249,872	163,838	145,196	(11.4)
Benefits	54,482	82,727	79,490	43,877	35,592	(18.9)
Supplies	10,329	10,934	10,518	11,836	11,597	(2.0)
Maintenance	12,038	13,544	15,228	15,998	16,394	2.5
Professional Services/Training	109,226	100,290	120,099	125,096	128,596	2.8
Other Charges	704	10,607	2,851	5,000	5,000	-
Scheduled Charges	28,251	34,809	35,171	44,284	36,601	(17.3)
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	\$ 386,310	496,940	513,229	409,928	378,975	(7.6)

Lake Alan Henry Fund Revenue Analysis

FUNDING SOURCES	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15
Interest	\$ 158	551	105	-	-
Hunting Fees	8,305	10,836	12,821	11,500	11,500
Entrance Fees	153,770	177,727	174,694	160,000	160,000
Boat Launching Fees	45,704	48,495	45,272	45,000	45,000
Camping Fees	15,445	17,782	20,859	18,000	18,000
Annual Permits	197,441	205,999	192,326	197,000	193,000
Boat Slip Rentals	552	872	1,008	600	600
Livestock Grazing	3,736	-	623	100	100
Restrictive Easement Permit Fee	33,500	28,500	28,833	35,000	28,000
Transfer from General Fund	24,655	-	-	-	-
Total Revenue Sources	483,266	490,762	476,541	467,200	456,200
Utilization of Net Assets	32,049	135,567	167,389	73,429	54,213
TOTAL FUNDING SOURCES	\$ 515,315	626,329	643,930	540,629	510,413



The two major revenue sources in the Lake Alan Henry Fund are Annual Permits at 42.3 percent and Entrance Fees at 35.1 percent. Entrance Fees are derived from a daily fee paid upon entrance to the Sam Wahl Recreational Area at Lake Alan Henry. The Annual Permits are also associated with the fees paid upon entrance to the Sam Wahl Recreational Area, however these fees are paid on an annual basis. Both these fees are charged dependent on weekday and weekend use as well as resident and non-resident status. The Annual Permits also include Annual Boat Permits. The Annual Boat Permit fee is charged to use the boat ramp for the year in the Sam Wahl Recreational Area. The next major source of revenue for the Lake Alan Henry Fund is the Boat Launching Fee at 9.9 percent. The Boat Launching Fee is a daily fee to use the boat ramp. The budget for the majority of the revenue sources in this fund were projected using current year forecast and activity at the Lake. The Restrictive Easement Permit Fee was reduced from the prior year due to lower water levels at the Lake.

Lake Alan Henry Fund Line Item Funding Source Summary

FUNDING SOURCES	Account	Actual	Actual	Actual	Re-Forecasted	Budget	% Change
	Number	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Interest	6802	\$ 158	551	105	-	-	-
Hunting Fees	6438	8,305	10,836	12,821	11,500	11,500	-
Entrance Fees	6438	153,770	177,727	174,694	160,000	160,000	-
Boat Launching Fees	6438	45,704	48,495	45,272	45,000	45,000	-
Camping Fees	6438	15,445	17,782	20,859	18,000	18,000	-
Individual Annual Permit	6438	15,253	14,301	12,076	12,000	12,000	-
Family Annual Permit	6438	130,755	136,480	131,095	130,000	130,000	-
Annual Boat Permit	6438	43,744	47,588	42,660	45,000	45,000	-
House Rent	6438	-	-	-	-	-	-
Senior Annual Permit	6438	7,689	7,630	6,495	6,000	6,000	-
Boat Slip Rentals	6438	552	872	1,008	600	600	-
Livestock Grazing	6438	3,736	-	623	700	100	(85.7)
Restrictive Easement Permit Fee	6442	33,500	28,500	28,833	49,000	28,000	(42.9)
Contribution from Other	7401	24,655	-	-	-	-	-
TOTAL REVENUE SOURCES		\$ 483,266	490,762	476,541	477,800	456,200	(4.5)

Lubbock Power & Light Overview

Mission and Purpose

Provide Lubbock citizens with safe, reliable, and high quality electric service at the most affordable rates while being financially self-sustaining. Lubbock Power & Light provides the following services:

- Operation and maintenance of the generation, transmission, and distribution facilities of the LP&L system
- Metering, billing, collecting, and customer service of electric accounts. LP&L provides the same services for the City of Lubbock Water, Wastewater, Solid Waste, and Storm Water utilities

Goals and Objectives

- Provide safe and reliable electric service at the most affordable rates
- Ensure long-term financial sustainability
- Deliver first-class service to our customers while operating with the highest code of ethics.
- Provide a safe work environment for all employees
- Enhance service delivery, service options and community goodwill
- Maintain strong credit ratings

Accomplishments for FY 2013-14

- Implemented a new LP&L website in order to more effectively communicate with our customers
- Redesigned the LP&L billing statement to make it more user friendly by clearly delineating the source of customer cost and historical usage trends
- Implemented a seasonal rate stabilization model that provides our customers with a predictable rate by season
- Created and implemented a net metering rate for customers that generate their own electricity in order to offset their electric usage.
- Hired Black and Veatch to assist with the 2019 power supply study

Objectives for FY 2014-15

- Finalize the future power supply plan for 2019
- Continue engineering and design studies on the transmission loop
- Continue work on the conversion of the Xcel distribution system from 4kV to 12kV.
- Continue to work with our customers to improve communication and customer service in order to strengthen overall relations between ratepayers and their municipally owned utility

Revenue Overview

Our rate management methodology is aligned to a philosophy that smaller, more incremental rate

adjustments are the most responsible way to manage the utility and support our customers. Larger rate adjustments brought on by delayed decision-making cause unnecessary and unpleasant surprise.

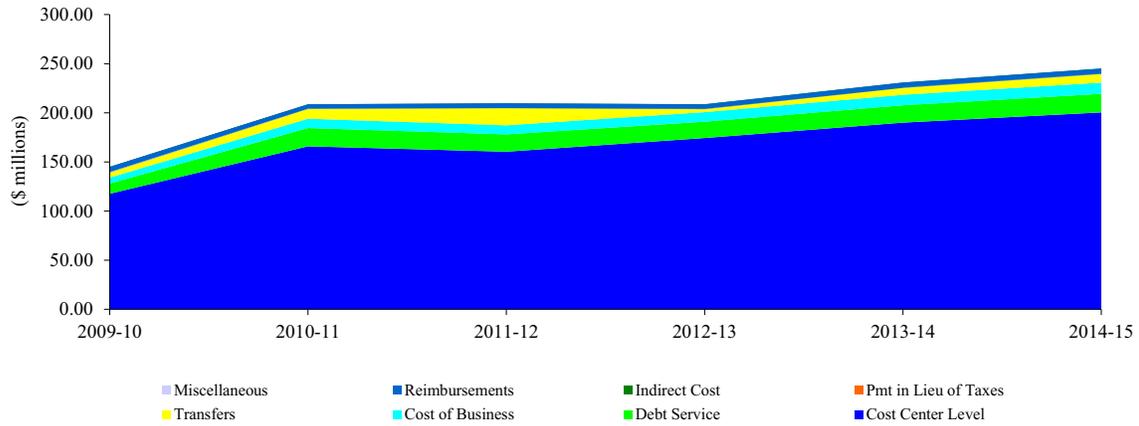
- Budgeted revenues increased \$6,927,521 or 3.0 percent for FY 2014-15.
- Metered revenues increased \$12,291,977, or 5.7 percent, due to the rate increase and an expected increase in natural gas fuel prices.
- Off-system sales decreased \$4,897,545, or 43.6 percent, due to the expiration of two unit contingent contracts with Xcel Energy to purchase the power produced by LP&L's generating units.

Expense Overview

- Budgeted expenses increased \$14,207,722, or 6.3 percent, for FY 2014-15.
- Compensation increased \$347,172, or 2.1 percent, due to the implementation of the compensation study and the phasing-out of CIP-funded payroll.
- Benefits increased \$10,020, or 0.1 percent, due to the changes in compensation.
- Supplies (excluding purchased power costs) decreased \$366,106, or 14.5 percent, to align closer to the historical trend.
- Purchased power costs increased \$9,336,375, or 6.2 percent, primarily due to increases in anticipated natural gas fuel costs across the industry.
- Maintenance decreased \$371,493, or 9.0 percent, to align closer to the historical trend.
- Professional services/training increased \$391,228, or 12.2 percent, to fund the consulting costs associated with the 2019 generation issue.
- Scheduled charges increased \$944,772, or 19.6 percent, due largely to increases in the budgets for water, wastewater, and data processing charges.
- Debt service increased \$1,435,725, or 8.2 percent, due to the increased payments related to the 2013-14 bond issuance.
- The franchise fee equivalent increased \$614,599, or 5.7 percent, due to the increase in metered revenues as a result of the rate adjustment and higher purchased power pass-through costs.
- The payment in lieu of taxes increased \$122,920, or 5.7 percent, due to the increase in metered revenues as a result of the rate adjustment and higher purchased power pass-through costs.
- The transfer to the electric capital program increased \$1,805,650, or 20.0 percent, based on the increase in cash-funded capital projects.

Enterprise Fund - Lubbock Power & Light

COMPOSITION OF EXPENDITURES



	Actual	Actual	Actual	Amended	Budget	Change
STAFFING	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Administration	9	9	9	13	13	-
Environ. Health Safety	7	7	7	5	5	-
LP&L Legal	-	-	-	-	2	2
Conservation & Education	-	-	-	-	-	-
Production Operations	33	33	34	37	16	(21)
Production Maintenance	20	21	21	21	-	(21)
Purchased Power	-	-	-	-	-	-
Production Cooke Station	-	-	-	-	17	17
Production Brandon Station	-	-	-	-	7	7
Production Massengale Station	-	-	-	-	17	17
Purchased Power	18	20	20	19	20	1
Underground Lines	24	25	25	26	27	1
Overhead Lines	20	20	20	28	27	(1)
Operations	-	-	8	9	9	-
Distribution Customer Svc.	24	24	16	15	16	1
Distribution Substations	13	13	12	14	13	(1)
Distribution Meter Shop	6	6	6	5	5	-
Field Services	47	47	47	47	46	(1)
Customer Info. Systems	5	5	6	6	6	-
Customer Service	22	22	22	22	20	(2)
Customer Care	36	36	36	36	37	1
TOTAL STAFFING	284	288	289	303	303	-

Lubbock Power & Light - Fund Overview

	Actual	Actual	Actual	Amended	Budget	% Change
FUNDING SOURCES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Interest Earnings	\$ 71,873	140,222	100,370	154,158	161,173	4.6
Rentals and Recoveries	805,741	491,385	314,997	469,267	431,189	(8.1)
Sale of Steam/Equipment/Furnishings	238,656	305,371	174,726	189,485	193,843	2.3
Sales Tax Commission	16,614	16,993	17,090	17,164	17,559	2.3
General Consumers Metered	189,201,523	175,404,806	197,334,698	216,517,704	228,809,681	5.7
Gas Swap	-	27,565	-	-	-	-
Off System Sales	11,194,369	10,257,589	11,285,612	11,242,210	6,344,665	(43.6)
Fees & Charges/Outside Work Orders	3,717,299	4,115,524	4,484,005	4,299,385	4,200,435	(2.3)
Miscellaneous	564,139	219,450	211,625	240,384	112,695	(53.1)
Transfer from Other Funds	-	-	-	299,111	85,148	(71.5)
Customer Rebates	(1,568,607)	-	-	-	-	-
Total Revenue Sources	204,241,607	190,978,905	213,923,122	233,428,867	240,356,388	3.0
Utilization of Net Assets	20,797,792	13,623,639	-	-	-	-
TOTAL FUNDING SOURCES	\$ 225,039,398	204,602,544	213,923,122	233,428,867	240,356,388	3.0

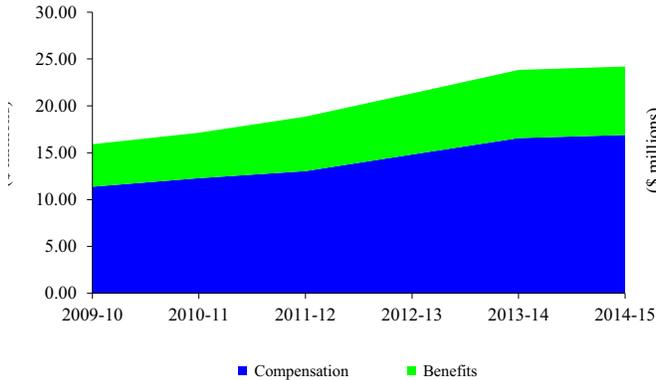
	Actual	Actual	Actual	Amended	Budget	% Change
DEPARTMENT LEVEL EXPENSES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 12,289,336	13,049,837	14,818,781	16,548,753	16,895,925	2.1
Benefits	4,858,435	5,811,684	6,525,588	7,297,089	7,307,109	0.1
Supplies	135,411,148	127,602,877	138,346,731	152,361,516	161,331,785	5.9
Maintenance	3,773,873	4,732,419	3,591,927	4,146,539	3,775,046	(9.0)
Professional/Training	3,539,977	2,485,671	2,638,253	3,194,741	3,585,969	12.2
Other Charges	1,021,324	1,030,289	1,488,976	1,609,068	1,660,578	3.2
Scheduled Charges	4,789,974	3,606,660	4,893,758	4,828,412	5,773,184	19.6
Capital Outlay/Reimbursements	58,469	2,126,088	2,103,500	115,000	40,000	(65.2)
TOTAL DEPARTMENT LEVEL EXPENSES	\$ 165,742,536	160,445,525	174,407,513	190,101,117	200,369,596	5.4

FUND LEVEL EXPENSES						
	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Net Debt Service	\$ 17,696,161	16,963,802	16,337,816	17,501,061	18,936,786	8.2
Master Lease	1,048,993	680,148	184,754	5,940	-	(100.0)
Indirect Cost Allocation	750,979	892,522	1,024,610	1,052,997	1,146,225	8.9
In Lieu of Franchise Tax - General	5,699,320	5,534,769	5,920,041	6,495,531	6,864,290	5.7
In Lieu of Franchise Tax - Gateway	3,799,547	3,689,846	3,946,694	4,330,354	4,576,194	5.7
In Lieu of Property Tax	1,981,422	1,821,042	1,973,347	2,165,177	2,288,097	5.7
Transfer for SPS Distribution Asset Purchase	20,754,858	-	-	-	-	-
Transfer to Electric Capital	11,984,975	19,563,489	4,874,000	9,034,250	10,839,900	20.0
Bond Defeasance	-	-	5,640,000	-	-	-
Uncollectible Accounts	-	-	-	-	-	-
Reimbursement - Street Lighting	-	-	-	-	-	-
Reimbursement - Utility Collections Water	-	-	-	(1,884,393)	(1,904,524)	1.1
Reimbursement - Utility Collections Wastewater	-	-	-	(1,884,393)	(1,904,524)	1.1
Reimbursement - Utility Collections Solid Waste	-	-	-	(779,108)	(822,446)	5.6
Reimbursement - Utility Collections Stormwater	-	-	-	(779,108)	(822,446)	5.6
Reimbursement - Personal Services	(2,427,319)	(2,521,579)	(2,521,579)	-	-	-
Reimbursement - Supplies	(145,639)	(151,298)	(151,298)	-	-	-
Reimbursement - Other Charges	(1,602,030)	(1,664,240)	(1,664,240)	-	-	-
Reimbursement - Data Processing	(679,649)	(706,041)	(706,041)	-	-	-
Miscellaneous	435,244	54,560	335,565	-	-	-
TOTAL FUND LEVEL EXPENSES	\$ 59,296,862	44,157,020	35,193,668	35,258,309	39,197,552	11.2

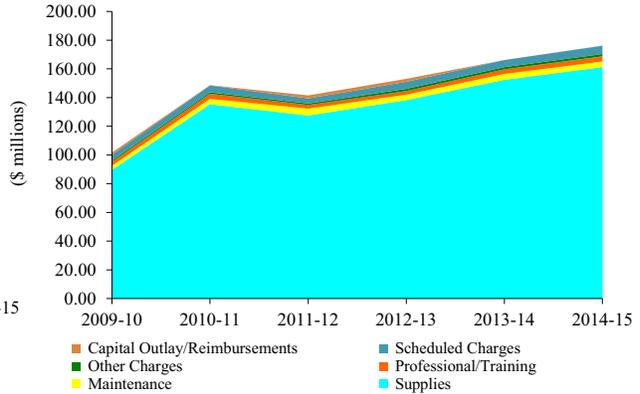
TOTAL EXPENSES	\$ 225,039,398	204,602,544	209,601,182	225,359,426	239,567,147	6.3
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Lubbock Power & Light - Department Overview

COMPENSATION & BENEFITS HISTORY



COMPOSITION OF EXPENDITURES



EXPENDITURES BY CATEGORY	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Compensation	\$ 12,289,336	13,049,837	14,818,781	16,548,753	16,895,925	2.1
Benefits	4,858,435	5,811,684	6,525,588	7,297,089	7,307,109	0.1
Supplies	135,411,148	127,602,877	138,346,731	152,361,516	161,331,785	5.9
Maintenance	3,773,873	4,732,419	3,591,927	4,146,539	3,775,046	(9.0)
Professional/Training	3,539,977	2,485,671	2,638,253	3,194,741	3,585,969	12.2
Other Charges	1,021,324	1,030,289	1,488,976	1,609,068	1,660,578	3.2
Scheduled Charges	4,789,974	3,606,660	4,893,758	4,828,412	5,773,184	19.6
Capital Outlay/Reimbursements	58,469	2,126,088	2,103,500	115,000	40,000	(65.2)
TOTAL EXPENDITURES BY CATEGORY	\$ 165,742,536	160,445,525	174,407,513	190,101,117	200,369,596	5.4

EXPENDITURES BY DEPARTMENT	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Administration	\$ 2,231,688	1,568,804	2,298,941	2,886,860	2,345,151	(18.8)
Environ. Health Safety	613,053	606,977	630,811	719,845	720,272	0.1
LP&L Legal	-	-	-	-	468,580	-
Conservation & Education	725,098	257,169	172,274	651,800	651,047	(0.1)
Production Operations	140,771,918	131,814,705	143,472,512	7,421,928	2,631,110	(64.5)
Production Maintenance	4,706,266	7,850,405	5,027,102	4,555,233	-	(100.0)
Purchased Power	-	-	195,728	149,834,747	159,171,122	6.2
Production Cooke Station	-	-	-	-	4,767,409	-
Production Brandon Station	-	-	-	-	1,258,270	-
Production Massengale Station	-	-	-	-	3,728,102	-
Distribution Engineering	910,466	1,038,946	1,200,392	1,402,231	1,911,905	36.3
Underground Lines	1,066,721	1,184,613	2,724,786	2,351,525	2,455,100	4.4
Overhead Lines	1,015,489	1,338,099	3,026,273	2,830,255	2,594,978	(8.3)
Operations	-	-	850,078	1,011,686	990,931	(2.1)
Distribution Customer Svc.	3,614,574	3,935,956	3,771,627	3,873,075	3,925,318	1.3
Distribution Substations	1,796,813	1,793,652	1,706,801	2,150,551	1,964,848	(8.6)
Distribution Meter Shop	388,842	357,128	498,009	728,507	692,580	(4.9)
Field Services	2,752,432	3,036,411	3,026,150	3,437,710	3,161,525	(8.0)
Customer Info. Systems	1,101,723	1,197,999	1,292,983	1,416,584	1,462,597	3.2
Customer Service	2,471,077	2,715,916	2,839,548	2,896,726	3,452,109	19.2
Customer Care	1,576,377	1,748,744	1,673,499	1,931,853	2,016,644	4.4
TOTAL EXPENDITURES BY DEPARTMENT	\$ 165,742,536	160,445,525	174,407,513	190,101,117	200,369,596	5.4

Lubbock Power & Light - Department Expenditures

Administration	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 812,458	891,608	1,137,279	1,548,409	1,415,003	(8.6)
Benefits	265,420	266,349	338,095	514,039	483,858	(5.9)
Supplies	15,107	14,523	25,919	17,518	17,117	(2.3)
Maintenance	36,893	14,250	25,953	34,458	30,883	(10.4)
Professional/Training	937,273	215,143	542,544	537,025	130,806	(75.6)
Other Charges	1,658	3,593	25,946	7,750	3,150	(59.4)
Scheduled Charges	165,137	164,460	204,348	227,661	264,333	16.1
Capital Outlay/Reimbursements	(2,259)	(1,122)	(1,143)	-	-	-
TOTAL ADMINISTRATION	\$ 2,231,688	1,568,804	2,298,941	2,886,860	2,345,151	(18.8)

Environ. Health Safety

EXPENDITURES BY CATEGORY						
Compensation	\$ 260,708	335,899	357,231	367,783	368,134	0.1
Benefits	94,580	142,651	145,554	149,076	148,218	(0.6)
Supplies	4,650	3,141	5,784	7,475	8,903	19.1
Maintenance	6,611	3,018	2,589	6,862	4,833	(29.6)
Professional/Training	210,428	78,335	79,245	153,697	153,332	(0.2)
Other Charges	1,413	2,253	118	1,692	975	(42.4)
Scheduled Charges	34,845	42,472	40,670	33,259	35,877	7.9
Capital Outlay/Reimbursements	(180)	(791)	(379)	-	-	-
TOTAL ENVIRON. HEALTH SAFETY	\$ 613,053	606,977	630,811	719,845	720,272	0.1

LP&L Legal

EXPENDITURES BY CATEGORY						
Compensation	\$ -	-	-	-	275,601	-
Benefits	-	-	-	-	83,559	-
Supplies	-	-	-	-	600	-
Maintenance	-	-	-	-	-	-
Professional Services/Training	-	-	-	-	106,750	-
Other Charges	-	-	-	-	-	-
Scheduled Charges	-	-	-	-	2,070	-
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL LP&L LEGAL	\$ -	-	-	-	468,580	-

Conservation & Education

EXPENDITURES BY CATEGORY						
Compensation	\$ 18,282	-	-	-	-	-
Benefits	26,127	-	-	-	-	-
Supplies	6,613	3,803	2,159	1,286	1,047	(18.6)
Maintenance	2,709	1,342	925	-	-	-
Professional Services/Training	655,158	251,386	169,189	650,000	650,000	-
Other Charges	786	649	-	-	-	-
Scheduled Charges	15,455	-	-	514	-	(100.0)
Capital Outlay/Reimbursements	(34)	(10)	-	-	-	-
TOTAL CONSERVATION & EDUCATION	\$ 725,098	257,169	172,274	651,800	651,047	(0.1)

Production Operations

EXPENDITURES BY CATEGORY						
Compensation	\$ 2,530,945	2,612,057	2,814,063	3,015,657	1,491,193	(50.6)
Benefits	931,203	1,055,341	1,107,059	1,202,281	537,556	(55.3)
Supplies	134,306,862	126,424,597	136,910,882	1,170,036	-	(100.0)
Maintenance	96,868	71,626	47,984	74,150	-	(100.0)
Professional Services/Training	562,376	541,120	480,314	65,348	600,000	818.2
Other Charges	4,193	3,515	1,718	2,500	-	(100.0)
Scheduled Charges	2,341,487	1,089,475	2,113,867	1,891,956	2,361	(99.9)
Capital Outlay/Reimbursements	(2,016)	16,975	(3,377)	-	-	-
TOTAL PRODUCTION OPERATIONS	\$ 140,771,918	131,814,705	143,472,512	7,421,928	2,631,110	(64.5)

Lubbock Power & Light - Department Expenditures

Production Maintenance	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 1,428,813	1,468,644	1,385,789	1,726,443	-	(100.0)
Benefits	512,351	633,648	596,827	682,733	-	(100.0)
Supplies	121,491	174,813	175,502	79,018	-	(100.0)
Maintenance	2,337,999	3,172,874	1,441,207	1,333,925	-	(100.0)
Professional Services/Training	256,075	337,709	122,645	478,500	-	(100.0)
Other Charges	5,395	56,983	13,753	100,000	-	(100.0)
Scheduled Charges	39,499	51,774	56,225	54,614	-	(100.0)
Capital Outlay/Reimbursements	4,644	1,953,961	1,235,155	100,000	-	(100.0)
TOTAL PRODUCTION MAINTENANCE	\$ 4,706,266	7,850,405	5,027,102	4,555,233	-	(100.0)

Purchased Power

EXPENDITURES BY CATEGORY						
Compensation	\$ -	-	-	-	-	-
Benefits	-	-	-	-	-	-
Supplies	-	-	195,728	149,834,747	159,171,122	6.2
Maintenance	-	-	-	-	-	-
Professional Services/Training	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Scheduled Charges	-	-	-	-	-	-
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL PURCHASED POWER	\$ -	-	195,728	149,834,747	159,171,122	6.2

Production Cooke Station

EXPENDITURES BY CATEGORY						
Compensation	\$ -	-	-	-	1,410,040	-
Benefits	-	-	-	-	566,211	-
Supplies	-	-	-	-	534,491	-
Maintenance	-	-	-	-	727,090	-
Professional Services/Training	-	-	-	-	76,931	-
Other Charges	-	-	-	-	86,785	-
Scheduled Charges	-	-	-	-	1,354,853	-
Capital Outlay/Reimbursements	-	-	-	-	11,009	-
TOTAL PRODUCTION COOKE STATION	\$ -	-	-	-	4,767,409	-

Production Brandon Station

EXPENDITURES BY CATEGORY						
Compensation	\$ -	-	-	-	528,930	-
Benefits	-	-	-	-	211,783	-
Supplies	-	-	-	-	96,874	-
Maintenance	-	-	-	-	131,644	-
Professional Services/Training	-	-	-	-	13,927	-
Other Charges	-	-	-	-	15,711	-
Scheduled Charges	-	-	-	-	257,407	-
Capital Outlay/Reimbursements	-	-	-	-	1,993	-
TOTAL PRODUCTION BRANDON STATION	\$ -	-	-	-	1,258,270	-

Production Massengale Station

EXPENDITURES BY CATEGORY						
Compensation	\$ -	-	-	-	1,273,933	-
Benefits	-	-	-	-	533,080	-
Supplies	-	-	-	-	364,257	-
Maintenance	-	-	-	-	495,209	-
Professional Services/Training	-	-	-	-	52,392	-
Other Charges	-	-	-	-	59,104	-
Scheduled Charges	-	-	-	-	942,629	-
Capital Outlay/Reimbursements	-	-	-	-	7,498	-
TOTAL PRODUCTION MASSENGALE STATION	\$ -	-	-	-	3,728,102	-

Lubbock Power & Light - Department Expenditures

Distribution Engineering	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 471,351	586,200	677,929	790,505	1,063,601	34.5
Benefits	175,420	194,025	266,334	297,643	390,484	31.2
Supplies	44,650	46,028	42,819	41,499	51,500	24.1
Maintenance	27,232	29,458	27,127	34,584	33,041	(4.5)
Professional Services/Training	24,458	19,515	13,319	53,332	216,157	305.3
Other Charges	39,448	35,618	6,219	25,871	1,466	(94.3)
Scheduled Charges	131,920	133,227	171,086	143,798	153,656	6.9
Capital Outlay/Reimbursements	(4,012)	(5,124)	(4,441)	15,000	2,000	(86.7)
TOTAL DISTRIBUTION ENGINEERING	\$ 910,466	1,038,946	1,200,392	1,402,231	1,911,905	36.3

Underground Lines

EXPENDITURES BY CATEGORY						
Compensation	\$ 413,078	434,676	767,846	860,295	953,430	10.8
Benefits	177,553	192,275	348,200	402,928	427,879	6.2
Supplies	168,346	177,395	253,038	218,682	203,506	(6.9)
Maintenance	232,759	263,416	507,900	722,583	714,852	(1.1)
Professional Services/Training	7,803	22,751	6,268	15,824	11,000	(30.5)
Other Charges	8,382	6,956	860	22,540	750	(96.7)
Scheduled Charges	59,663	90,966	100,120	108,673	139,683	28.5
Capital Outlay/Reimbursements	(864)	(3,822)	740,553	-	4,000	-
TOTAL UNDERGROUND LINES	\$ 1,066,721	1,184,613	2,724,786	2,351,525	2,455,100	4.4

Overhead Lines

EXPENDITURES BY CATEGORY						
Compensation	\$ 428,393	532,109	1,300,255	1,046,851	1,043,332	(0.3)
Benefits	178,297	231,427	549,204	467,627	453,075	(3.1)
Supplies	173,136	189,814	214,495	271,507	231,575	(14.7)
Maintenance	223,862	213,697	700,837	884,665	702,639	(20.6)
Professional Services/Training	11,774	17,619	19,373	22,630	19,481	(13.9)
Other Charges	7,110	5,917	-	8,700	-	(100.0)
Scheduled Charges	68,327	152,142	99,940	128,275	144,876	12.9
Capital Outlay/Reimbursements	(75,410)	(4,625)	142,169	-	-	-
TOTAL OVERHEAD LINES	\$ 1,015,489	1,338,099	3,026,273	2,830,255	2,594,978	(8.3)

Operations

EXPENDITURES BY CATEGORY						
Compensation	\$ -	-	565,314	610,746	576,049	(5.7)
Benefits	-	-	199,231	260,623	246,057	(5.6)
Supplies	-	-	3,200	9,716	4,847	(50.1)
Maintenance	-	-	38,041	40,437	30,000	(25.8)
Professional Services/Training	-	-	1,001	25,432	55,280	117.4
Other Charges	-	-	6,919	8,000	8,000	-
Scheduled Charges	-	-	36,440	56,732	64,198	13.2
Capital Outlay/Reimbursements	-	-	(68)	-	6,500	-
TOTAL OPERATIONS	\$ -	-	850,078	1,011,686	990,931	(2.1)

Distribution Customer Svc.

EXPENDITURES BY CATEGORY						
Compensation	\$ 1,591,781	1,579,162	1,208,241	1,200,749	1,262,959	5.2
Benefits	587,473	662,491	487,216	486,578	499,416	2.6
Supplies	139,344	147,206	131,672	180,750	163,494	(9.5)
Maintenance	400,520	427,226	398,663	471,431	428,040	(9.2)
Professional Services/Training	9,011	12,171	8,943	32,270	13,073	(59.5)
Other Charges	662,366	692,409	1,264,714	1,211,570	1,243,274	2.6
Scheduled Charges	224,445	239,095	272,412	289,726	315,061	8.7
Capital Outlay/Reimbursements	(366)	176,197	(234)	-	-	-
TOTAL DISTRIBUTION CUSTOMER SVC.	\$ 3,614,574	3,935,956	3,771,627	3,873,075	3,925,318	1.3

Lubbock Power & Light - Department Expenditures

Distribution Substations	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 928,024	1,021,298	893,344	1,103,532	991,764	(10.1)
Benefits	318,574	385,528	390,496	433,144	391,792	(9.5)
Supplies	49,875	48,038	56,682	107,348	90,787	(15.4)
Maintenance	196,319	246,803	215,527	291,836	260,758	(10.6)
Professional Services/Training	4,952	11,000	8,070	7,231	7,731	6.9
Other Charges	3,052	5,170	754	5,963	-	(100.0)
Scheduled Charges	287,866	76,632	142,573	201,497	215,016	6.7
Capital Outlay/Reimbursements	8,150	(817)	(644)	-	7,000	-
TOTAL DISTRIBUTION SUBSTATIONS	\$ 1,796,813	1,793,652	1,706,801	2,150,551	1,964,848	(8.6)

Distribution Meter Shop

EXPENDITURES BY CATEGORY						
Compensation	\$ 130,469	122,274	262,106	351,518	357,668	1.7
Benefits	61,288	52,431	78,212	144,955	145,209	0.2
Supplies	83,942	56,919	55,483	90,664	66,454	(26.7)
Maintenance	82,185	89,280	63,219	94,577	81,886	(13.4)
Professional Services/Training	1,349	4,752	2,202	11,934	5,139	(56.9)
Other Charges	1,146	2,632	1,823	2,948	-	(100.0)
Scheduled Charges	30,707	31,874	36,831	31,911	36,224	13.5
Capital Outlay/Reimbursements	(2,243)	(3,033)	(1,866)	-	-	-
TOTAL DISTRIBUTION METER SHOP	\$ 388,842	357,128	498,009	728,507	692,580	(4.9)

Field Services

EXPENDITURES BY CATEGORY						
Compensation	\$ 1,558,019	1,568,435	1,565,178	1,744,202	1,603,238	(8.1)
Benefits	713,533	934,071	965,395	1,020,050	956,160	(6.3)
Supplies	144,003	158,194	160,526	192,538	180,357	(6.3)
Maintenance	85,079	101,760	71,762	107,779	101,484	(5.8)
Professional Services/Training	102,917	111,681	102,381	144,523	118,190	(18.2)
Other Charges	44,067	43,002	35,105	87,900	46,500	(47.1)
Scheduled Charges	105,197	119,727	126,197	140,718	155,596	10.6
Capital Outlay/Reimbursements	(384)	(459)	(393)	-	-	-
TOTAL FIELD SERVICES	\$ 2,752,432	3,036,411	3,026,150	3,437,710	3,161,525	(8.0)

Customer Info. Systems

EXPENDITURES BY CATEGORY						
Compensation	\$ 291,093	276,973	310,321	322,055	321,651	(0.1)
Benefits	99,755	117,174	125,074	146,504	144,969	(1.0)
Supplies	5,359	13,395	8,555	7,286	8,761	20.2
Maintenance	-	3,000	-	-	-	-
Professional Services/Training	153,638	192,345	208,560	236,520	224,520	(5.1)
Other Charges	4,969	3,293	838	5,500	3,500	(36.4)
Scheduled Charges	547,227	592,361	640,226	698,718	759,197	8.7
Capital Outlay/Reimbursements	(317)	(542)	(590)	-	-	-
TOTAL CUSTOMER INFO. SYSTEMS	\$ 1,101,723	1,197,999	1,292,983	1,416,584	1,462,597	3.2

Customer Service

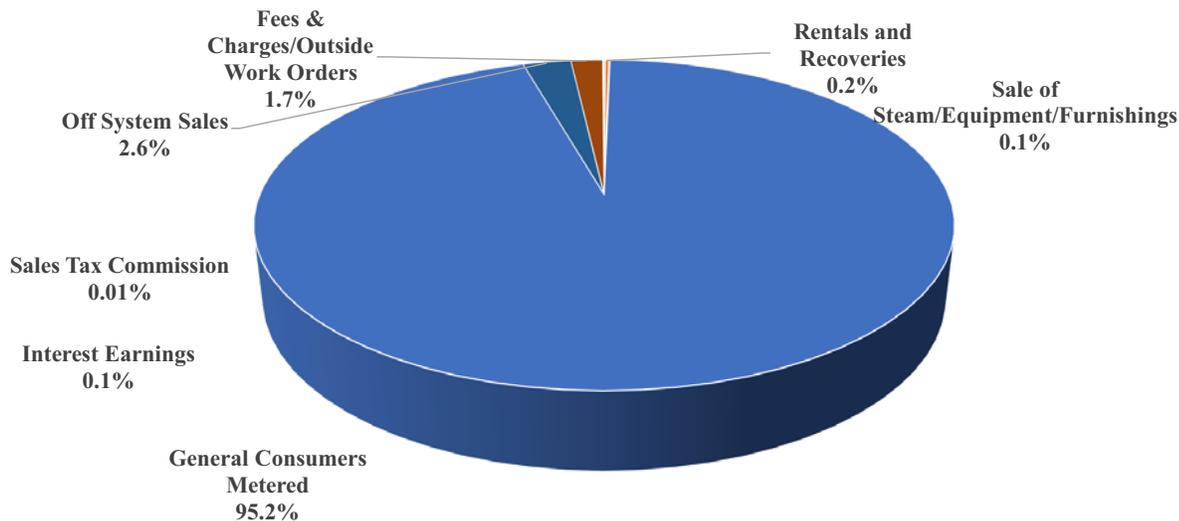
EXPENDITURES BY CATEGORY						
Compensation	\$ 695,097	732,181	651,828	830,698	862,227	3.8
Benefits	318,834	397,512	375,633	457,120	447,090	(2.2)
Supplies	142,124	134,363	97,577	102,856	125,047	21.6
Maintenance	44,836	93,133	50,194	49,252	32,687	(33.6)
Professional Services/Training	555,142	579,866	844,348	702,938	1,079,200	53.5
Other Charges	147,935	92,991	129,258	108,134	181,363	67.7
Scheduled Charges	568,054	686,468	691,886	645,728	724,495	12.2
Capital Outlay/Reimbursements	(945)	(598)	(1,176)	-	-	-
TOTAL CUSTOMER SERVICE	\$ 2,471,077	2,715,916	2,839,548	2,896,726	3,452,109	19.2

Lubbock Power & Light - Department Expenditures

Customer Care	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 730,825	888,321	922,058	1,029,309	1,097,172	6.6
Benefits	398,028	546,760	553,057	631,788	640,713	1.4
Supplies	5,646	10,649	6,710	28,586	11,047	(61.4)
Maintenance	-	1,539	-	-	-	-
Professional Services/Training	47,624	90,279	29,852	57,537	52,060	(9.5)
Other Charges	89,403	75,309	950	10,000	10,000	(0.0)
Scheduled Charges	170,145	135,987	160,937	174,633	205,652	17.8
Capital Outlay/Reimbursements	134,706	(101)	(66)	-	-	-
TOTAL CUSTOMER CARE	\$ 1,576,377	1,748,744	1,673,499	1,931,853	2,016,644	4.4

Lubbock Power & Light Fund Revenue Analysis

FUNDING SOURCES	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15
Interest Earnings	\$ 71,873	140,222	100,370	154,158	161,173
Rentals and Recoveries	805,741	491,385	314,997	469,267	431,189
Sale of Steam/Equipment/Furnishings	238,656	305,371	174,726	189,485	193,843
Sales Tax Commission	16,614	16,993	17,090	17,164	17,559
General Consumers Metered	189,201,523	175,404,806	197,334,698	216,517,704	228,809,681
Gas Swap	-	27,565	-	-	-
Off System Sales	11,194,369	10,257,589	11,285,612	11,242,210	6,344,665
Fees & Charges/Outside Work Orders	3,717,299	4,115,524	4,484,005	4,299,385	4,200,435
Miscellaneous	564,139	219,450	211,625	240,384	112,695
Transfer from Other Funds	-	-	-	299,111	85,148
Customer Rebates	(1,568,607)	-	-	-	-
Total Revenue Sources	204,241,607	190,978,905	213,923,122	233,428,867	240,356,388
Utilization of Net Assets	20,797,792	13,623,639	-	-	-
TOTAL FUNDING SOURCES	\$ 225,039,398	204,602,544	213,923,122	233,428,867	240,356,388



Ninety-five percent of the revenues in the Lubbock Power & Light Fund are generated by metered sales. These revenues are projected utilizing a long-term model that projects the growth in the customer base and the revenue requirement of the fund based on capital and operating expenses. The LP&L Fund has a five-year capital plan that is incorporated into the model to project current and future revenue needs. The factors utilized to project metered sales include historical trends, number of meters, weather, electric consumption, natural gas fuel prices and volume rate changes. For FY 2014-15, the biggest drivers of this revenue source are a rate increase and increase in natural gas fuel prices. Off system sales make up almost three percent of the revenues. This is projected based on contract minimum capacity payments for revenue from wholesale power sales under contract. Almost two percent of the revenues in the LP&L Fund come from fees and charges. These charges are forecasted based on estimated general consumer revenues. It includes fees and charges including but not limited to late fees, returned check charges, meter test charges, and reconnect fees.

Solid Waste Overview

Mission and Purpose

Provide comprehensive, cost-effective, and environmentally sound collection, processing, and disposal of solid waste. The Solid Waste Department provides the following services:

- Provide residential and commercial solid waste collection.
- Operate two landfills for Lubbock and surrounding communities.
- Offer roll-off services for municipal accounts and City-sponsored special events.
- Collect solid waste at special events such as 4th on Broadway and festivals.
- Support neighborhood clean-ups.
- Assist with Codes Department neighborhood deployments.
- Collect illegally dumped items from alleys.
- Provide recycling and household hazardous waste programs.
- Provide funding for inmate work crews to clean and maintain South Loop 289, routes to the landfill, and public areas.

Overview

The City provides garbage collection and disposal services to 69,609 residential customers and 2,810 commercial customers. One of the City's two landfill sites is designated as the Caliche Canyon Landfill and includes a citizen's transfer station. The second site is the West Texas Regional Disposal Facility located in Abernathy, Texas, which opened in 1999, and is one of the largest permitted areas for a landfill in the State of Texas. With 1,260 acres, the expected useful life of this landfill is 230 years.

Goals and Objectives

- Collect solid waste from 69,609 households and 2,810 commercial businesses.
- Operate four permanent recycling Drop-Off Centers in compliance with Texas Commission on Environmental Quality (TCEQ) regulations, and operate five satellite recycling sites.
- Operate four Citizen Collection Stations in compliance with TCEQ regulations, where citizens can drop off waste items too large for dumpsters or that are illegal to dispose of in the dumpster.
- Operate two landfills in compliance with TCEQ regulations, for a total of 26 permits, and dispose of 300,000 tons of solid waste and manage 7,494 tons of wood waste.
- Operate the Kingspark methane gas recovery system in compliance with TCEQ regulations.

Accomplishments for FY 2013-14

- Completed renovations for the Citizen Collection Stations to serve residents in Northwest and Southwest Lubbock.
- New trash trucks equipped with internal camera to increase efficiency and productivity.
- Implemented system to keep the tailgate area of trash trucks clean for safety.
- Implemented new record keeping for Household Hazardous Waste collection to comply with new TCEQ reporting.
- Improved the quality of mulch produced from grinding wood waste to make a more acceptable product for citizens and City departments.
- Began excavation for the development of Cell 5 development at the West Texas Region Disposal Facility and Cell VI Phase 4 at the Caliche Canyon Landfill.
- Completed perimeter security fencing at the Caliche Canyon Landfill.
- Installed additional litter fencing at the West Texas Region Disposal Facility.
- Upgraded scale weighing system at the Caliche Canyon Landfill.
- Participated in the Home and Garden Show for the first time.
- Implemented new safety programs and reduced personal injuries by 55 percent at the landfills.

Objectives for FY 2014-15

- Continue to determine the cost and feasibility of expanding the illegal dumping and large item Bulky Crew collection program.
- New radio system scheduled for implementation in 2015 will have GPS technology capabilities.
- Investigate expanding facilities at the Milwaukee Drop-Off Center to house one district collection crew and equipment.
- Study the increase of trash collection service resulting from new developments and annexations.
- Begin design work and bid document preparation for Cell 5 development at the West Texas Region Disposal Facility and Cell VI Phase 4 at the Caliche Canyon Landfill.
- Renovate the maintenance shop at the Caliche Canyon Landfill.

Solid Waste Overview

Financial Condition

Adjusting for accounts payable, other current liabilities, and restricted cash at September 30, 2013, \$7,690,306 is available for appropriation. Bringing that amount forward, the amount available for appropriation at September 30, 2014 is expected to be \$7,232,361. The Solid Waste Fund is required, by policy, to have 15 percent of revenue set aside as a reserve.

The fund is forecast to have a reserve surplus of \$4,302,036 at September 30, 2014.

Current Assets at September 30, 2013	\$ 7,525,860
Less: Accounts Payable and Accrued Liabilities	<u>(495,205)</u>
Net Current Assets	7,030,655
Cashflow Calculations	
Current Assets Less Current Liabilities	7,030,655
Add: Restricted Cash reserved for Debt Service	<u>659,652</u>
Total Available Cash at September 30, 2013	<u>\$ 7,690,306</u>
FY 2013-14 Budget Forecast:	
Operating Revenues	\$ 19,535,500
Non-Operating Revenues/Due from Others	1,146,959
Less: Expenses	<u>(21,140,404)</u>
Forecast Addition to Net Current Assets	<u>\$ (457,946)</u>
Total Available Cash by September 30, 2014	7,232,361
Estimated September 30, 2014	
Target Net Assets Policy	15.00%
Target Net Assets by Policy	<u>\$ 2,930,325</u>
Available for Appropriation at September 30, 2014	<u>\$ 4,302,036</u>

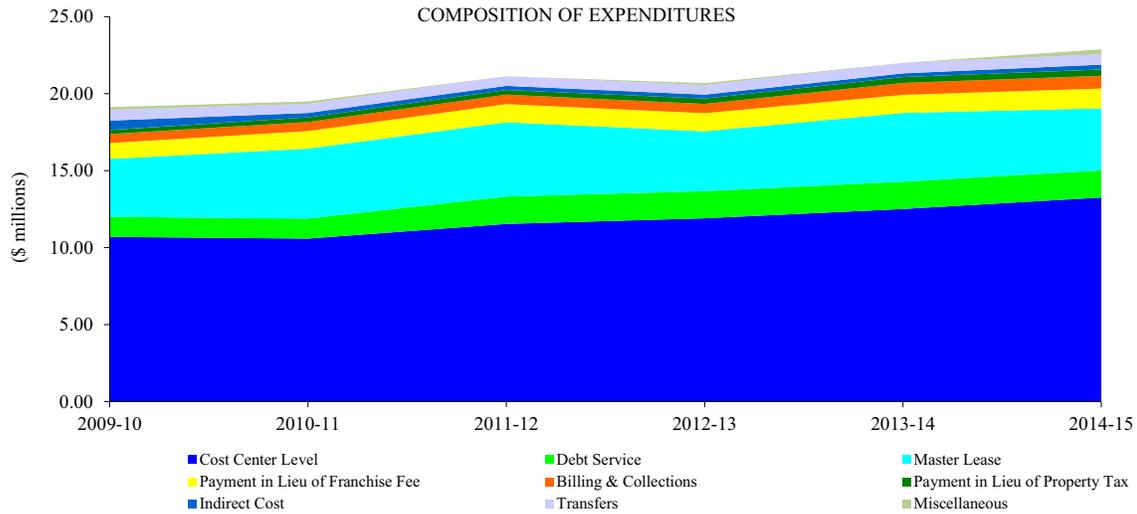
Revenue Overview

- For FY 2014-15, there is a \$3.75 per ton tipping fee rate increase approved.
- Revenues increased \$1,895,277, or 9.7 percent, for FY 2014-15.
- General collections increased \$841,068, or 19.6 percent, due to the increase in tipping fees and expected customer growth.
- Department operations increased \$276,685, or 1.9 percent, due to expected customer growth
- A new transfer of \$695,781 has been included for FY 2014-15. This is a transfer from North Overton TIF.

Expense Overview

- Expenses increased \$881,281 or 4.0 percent, when compared to the FY 2013-14 Operating Budget.
- Compensation increased \$386,302, or 8.9 percent, due to the 2013-14 cost of living adjustment and the compensation study.
- Benefits increased \$119,410, or 5.0 percent, due to the 2013-14 cost of living adjustment and the compensation study.
- Supplies increased \$228,701, or 11.0 percent, due to increased fuel costs.
- Maintenance increased \$132,622, or 5.8 percent, due to increased vehicle and equipment maintenance costs.
- Other charges increased \$70,154, or 45.1 percent, due to rental equipment charges increasing at landfill.
- Capital outlay decreased \$169,571, or 49.5 percent, due to fewer capital requests in FY 2014-15.
- Master lease decreased \$431,724, or 9.7 percent, due to scheduled payments from prior year equipment/vehicle purchases.
- The cost of business transfer to the General Fund increased \$114,235, or 9.7 percent, due to an increase in total revenue. The amount budgeted is equal to 6 percent of gross revenues.
- The transfer to other funds increased \$9,259, or 1.4 percent. This includes a transfer to the General Fund for streets maintenance and a transfer to the Water Fund for environmental compliance.
- The transfer to the Solid Waste capital program increased \$312,500 due to funding one new project – Landfill 69 Shop Renovation.

Enterprise Fund - Solid Waste Utility



	Actual	Actual	Actual	Amended	Budget	Change
STAFFING	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Residential Collection	66	66	66	66	66	-
Unpaved Alley Maintenance	18	18	18	18	18	-
Inmate Clean-Up	-	-	-	-	-	-
Solid Waste Disposal	21	21	22	23	23	-
Recycling Collection	5	5	5	5	5	-
TOTAL STAFFING	110	110	111	112	112	-

	Actual	Actual	Actual	Amended	Budget	% Change
PERFORMANCE MEASURES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Residential - Containers in Use	24,854	24,854	25,228	24,925	25,400	1.9
Residential - Solid Waste Collected (per ton)	131,688	132,000	133,242	132,500	132,500	-
Disposal - Total Tons	320,142	315,000	313,109	300,000	300,000	-
Disposal - Tons per day of operation	1,060	1,043	1,035	993	993	-
Recycling - Tons collected at Dropoff Center	1,915	2,000	1,780	1,850	1,800	(2.7)
Recycling - Tons of Nonrecyclable items	938	1,200	1,381	1,150	1,200	4.3
Alley Maint-Miles bladed of unpaved alleys	2,270	1,211	1,503	1,640	1,570	(4.3)

Solid Waste Utility - Fund Overview

	Actual	Actual	Actual	Amended	Budget	% Change
FUNDING SOURCES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
General Collections	\$ 4,348,889	4,469,809	4,729,103	4,284,677	5,125,745	19.6
Interest Earnings	4,364	15,282	3,162	-	-	-
Rentals and Junk Sales	87,258	2,805	1,448	15,000	1,500	(90.0)
Oil and Gas Lease	-	322,812	-	-	-	-
Recycling	162,090	170,653	137,264	144,756	140,000	(3.3)
Department Operations	14,667,038	15,175,887	14,967,306	14,809,093	15,085,778	1.9
Miscellaneous	407,472	600,904	638,660	300,000	400,000	33.3
Transfer from Other Funds	-	-	-	-	695,781	-
Total Revenue Sources	19,677,109	20,758,151	20,476,943	19,553,527	21,448,804	9.7
Utilization of Net Assets	-	379,157	222,750	2,440,710	1,426,715	(41.5)
TOTAL FUNDING SOURCES	\$ 19,677,109	21,137,308	20,699,693	21,994,237	22,875,518	4.0

	Actual	Actual	Actual	Amended	Budget	% Change
DEPARTMENT LEVEL EXPENSES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 3,585,413	3,755,920	3,866,443	4,335,130	4,721,432	8.9
Benefits	1,767,724	2,031,844	2,105,374	2,382,375	2,501,785	5.0
Supplies	1,603,313	1,648,745	1,976,918	2,071,662	2,300,363	11.0
Maintenance	2,274,266	2,741,923	2,665,917	2,271,913	2,404,535	5.8
Professional Services/Training	267,890	184,638	344,380	403,844	418,958	3.7
Other Charges	259,346	270,949	119,119	155,660	225,814	45.1
Scheduled Charges	668,225	608,207	612,146	535,658	507,144	(5.3)
Capital Outlay/Reimbursements	160,402	292,984	210,252	342,535	172,964	(49.5)
TOTAL DEPARTMENT LEVEL EXPENSES	\$ 10,586,579	11,535,209	11,900,549	12,498,777	13,252,995	6.0

FUND LEVEL EXPENSES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Net Debt Service	\$ 1,314,021	1,798,281	1,769,491	1,786,877	1,761,775	(1.4)
Master Lease	4,541,882	4,823,838	3,888,729	4,463,509	4,031,785	(9.7)
Indirect Cost Allocation	286,064	267,999	247,362	244,760	313,977	28.3
Transfer Payment In Lieu of Property Tax	301,173	309,801	346,436	375,224	410,133	9.3
Transfer Payment In Lieu of Franchise Fee	1,148,336	1,174,216	1,180,923	1,173,212	1,287,447	9.7
Transfer to LP&L - Collections	587,412	610,487	610,487	779,108	822,446	5.6
Transfer to Other Funds	592,617	616,991	614,857	672,769	682,028	1.4
Transfer to Solid Waste Capital	150,000	-	132,000	-	312,500	-
Miscellaneous	(234)	486	8,861	-	433	-
TOTAL FUND LEVEL EXPENSES	8,921,271	9,602,099	8,799,145	9,495,460	9,622,523	1.3
TOTAL EXPENSES	\$ 19,507,850	21,137,308	20,699,693	21,994,237	22,875,518	4.0

Solid Waste Utility - Rate Model

FUNDING SOURCES	Budget	Forecast				
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
General Collections	\$ 5,125,745	5,465,846	5,812,237	6,165,009	6,226,659	6,288,926
Interest Earnings	-	23,223	28,735	41,253	49,679	76,084
Rentals and Junk Sales	1,500	1,500	1,500	1,500	1,500	1,500
Recycling	140,000	141,400	142,814	144,242	145,685	147,141
Department Operations	15,085,778	16,477,247	17,143,226	18,327,096	19,532,929	19,728,258
Miscellaneous	400,000	420,000	441,000	463,050	486,203	510,513
Transfer from Other Funds	695,781	875,557	1,122,412	-	-	-
Total Revenue Sources	21,448,804	23,404,772	24,691,924	25,142,150	26,442,654	26,752,422
Use of Net Assets	1,426,715	58,637	246,573	532,577	-	-
TOTAL FUNDING SOURCES	\$ 22,875,518	23,463,410	24,938,497	25,674,727	26,442,654	26,752,422

DEPARTMENT LEVEL EXPENSES	Budget	Forecast				
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Compensation	\$ 4,721,432	4,815,861	4,912,178	5,010,422	5,110,630	5,212,843
Benefits	2,501,785	2,640,654	2,791,185	2,954,498	3,131,827	3,324,526
Supplies	2,300,363	2,346,371	2,393,298	2,441,164	2,489,987	2,539,787
Maintenance	2,404,535	2,452,626	2,501,679	2,551,712	2,602,746	2,605,778
Other Charges	1,151,916	1,174,954	1,198,453	1,222,422	1,246,871	1,271,808
Capital Outlay/Reimbursements	172,964	172,964	172,964	172,964	172,964	172,964
TOTAL DEPARTMENT LEVEL EXPENSES	\$ 13,252,995	13,603,430	13,969,757	14,353,183	14,755,025	14,927,706

FUND LEVEL EXPENSES	Budget	Forecast				
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Net Debt Service	\$ 1,761,775	1,781,528	2,202,880	2,196,778	2,022,278	1,985,704
Master Lease	4,031,785	4,385,743	4,434,974	5,204,258	5,498,075	4,547,309
Pay-As-You-Go Funding in CIP	312,500	-	500,000	-	-	-
Payment In Lieu of Property Tax	410,133	418,336	426,702	435,236	443,941	452,820
Utility - Cost of Business	1,287,447	1,404,805	1,482,034	1,509,034	1,587,038	1,605,595
Transfer to LP&L - Collections	822,446	847,119	872,533	898,709	925,670	953,440
Transfer to Other Funds	996,005	1,022,448	1,049,617	1,077,529	1,106,208	1,135,674
Miscellaneous	433	-	-	-	-	-
TOTAL FUND LEVEL EXPENSES	\$ 9,622,523	9,859,980	10,968,739	11,321,545	11,583,209	10,680,542
TOTAL EXPENSES	\$ 22,875,518	23,463,410	24,938,497	25,674,727	26,338,234	25,608,247

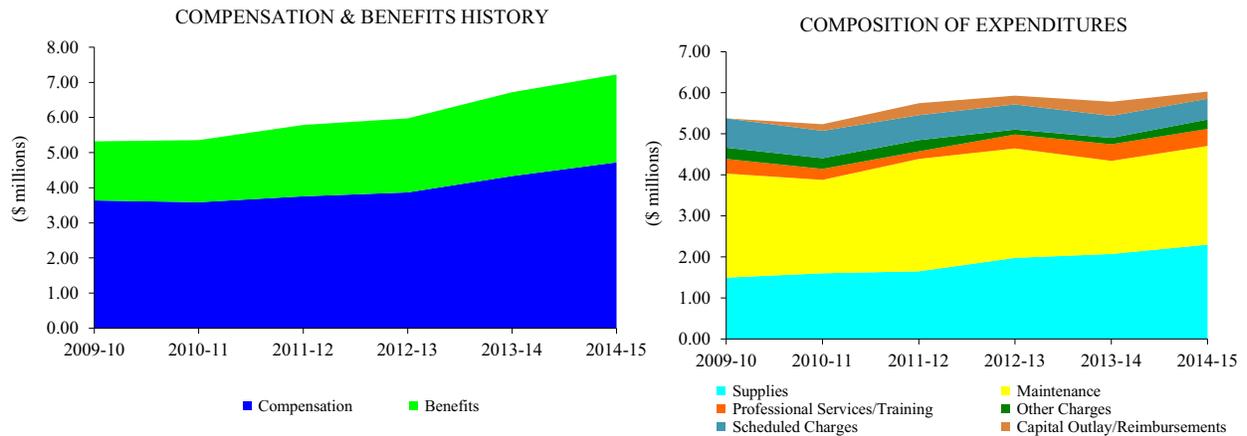
APPROPRIABLE NET ASSETS	Forecast	Budget	Forecast				
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Net Assets	\$ 7,232,361	5,805,646	5,747,009	5,500,436	4,967,859	5,072,278	6,216,453
Net Asset Reserve Policy	(2,930,325)	(3,031,728)	(3,291,464)	(3,443,319)	(3,673,816)	(3,863,938)	(3,902,578)
TOTAL APPROPRIABLE NET ASSETS	\$ 4,302,036	2,773,918	2,455,545	2,057,116	1,294,043	1,208,340	2,313,876

Possible Needed Monthly Rate Increase								
Tipping Fee Increase - Per Ton	\$	-	3.75	2.00	2.00	2.00	-	-
Total Tipping Fee - Per Ton		28.25	32.00	34.00	36.00	38.00	38.00	38.00
Residential Rate Increase		-	-	1.25	0.50	1.00	1.00	-
Total Residential Rate		15.25	15.25	16.50	17.00	18.00	19.00	19.00
Commercial Rate - 2 Cubic Yard Container		40.57	40.57	43.90	45.23	47.89	50.55	50.55
Commercial Rate - 3 Cubic Yard Container		60.14	60.14	65.07	67.04	70.98	74.92	74.92
Commercial Rate - 4 Cubic Yard Container		79.70	79.70	86.24	88.85	94.08	99.30	99.30
Commercial Rate - 6 Cubic Yard Container		115.38	115.38	124.84	128.62	136.19	143.75	143.75
Commercial Rate - 8 Cubic Yard Container		151.06	151.06	163.44	168.40	178.30	188.21	188.21

Assumptions

1. The estimated growth of expenditures is forecasted at 2-3% unless trends indicate otherwise.
2. The proposed rate structure incorporated in this model is subject to change depending on many variables. Some of these variables may include: competition with smaller arid exempt landfills, interest rates, commodity prices, inflation rates, and changes in the cost or priority of capital projects.

Solid Waste Utility - Department Overview



EXPENDITURES BY CATEGORY	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Compensation	\$ 3,585,413	3,755,920	3,866,443	4,335,130	4,721,432	8.9
Benefits	1,767,724	2,031,844	2,105,374	2,382,375	2,501,785	5.0
Supplies	1,603,313	1,648,745	1,976,918	2,071,662	2,300,363	11.0
Maintenance	2,274,266	2,741,923	2,665,917	2,271,913	2,404,535	5.8
Professional Services/Training	267,890	184,638	344,380	403,844	418,958	3.7
Other Charges	259,346	270,949	119,119	155,660	225,814	45.1
Scheduled Charges	668,225	608,207	612,146	535,658	507,144	(5.3)
Capital Outlay/Reimbursements	160,402	292,984	210,252	342,535	172,964	(49.5)
TOTAL EXPENDITURES BY CATEGORY	\$ 10,586,579	11,535,209	11,900,549	12,498,777	13,252,995	6.0

EXPENDITURES BY DEPARTMENT	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Residential Collection	\$ 6,231,674	6,446,416	6,950,898	6,798,241	7,274,568	7.0
Unpaved Alley Maintenance	1,054,871	1,025,879	986,862	1,347,113	1,380,030	2.4
Inmate Clean-Up	241,598	217,207	261,304	258,188	290,438	12.5
Solid Waste Disposal	2,654,000	3,392,254	3,199,368	3,603,788	3,765,177	4.5
Recycling Collection	404,437	453,452	502,117	491,447	542,782	10.4
TOTAL EXPENDITURES BY DEPARTMENT	\$ 10,586,579	11,535,209	11,900,549	12,498,777	13,252,995	6.0

Solid Waste Utility - Department Expenditures

Residential Collection	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 2,207,099	2,410,119	2,458,501	2,507,718	2,709,830	8.1
Benefits	1,133,393	1,330,188	1,378,804	1,468,146	1,537,904	4.8
Supplies	1,035,205	1,050,180	1,222,830	1,296,952	1,366,433	5.4
Maintenance	1,173,224	1,191,259	1,394,469	963,794	1,138,108	18.1
Professional Services/Training	19,888	8,722	7,387	15,412	15,448	0.2
Other Charges	128,458	20,068	44,537	143,500	165,215	15.1
Scheduled Charges	534,407	435,882	443,015	353,702	341,630	(3.4)
Capital Outlay/Reimbursements	-	-	1,355	49,017	-	(100.0)
TOTAL RESIDENTIAL COLLECTION	\$ 6,231,674	6,446,416	6,950,898	6,798,241	7,274,568	7.0

Unpaved Alley Maintenance

EXPENDITURES BY CATEGORY						
Compensation	\$ 431,870	372,831	381,180	530,045	584,460	10.3
Benefits	241,605	233,178	228,487	336,200	354,531	5.5
Supplies	129,111	118,100	122,096	142,034	141,591	(0.3)
Maintenance	233,671	272,359	228,106	314,506	277,183	(11.9)
Professional Services/Training	1,490	1,557	622	1,680	1,668	(0.7)
Other Charges	-	-	-	-	-	-
Scheduled Charges	17,123	27,854	26,371	22,649	20,598	(9.1)
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL UNPAVED ALLEY MAINTENANCE	\$ 1,054,871	1,025,879	986,862	1,347,113	1,380,030	2.4

Inmate Clean-Up

EXPENDITURES BY CATEGORY						
Compensation	\$ -	-	-	-	-	-
Benefits	531	(217)	-	-	-	-
Supplies	26,582	21,043	26,879	30,759	35,821	16.5
Maintenance	38,700	22,486	27,361	23,433	40,523	72.9
Professional Services/Training	43,504	14,502	147,115	189,210	195,090	3.1
Other Charges	125,418	153,667	54,251	10,000	15,000	50.0
Scheduled Charges	6,863	5,727	5,698	4,787	4,004	(16.3)
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL INMATE CLEAN-UP	\$ 241,598	217,207	261,304	258,188	290,438	12.5

Solid Waste Disposal

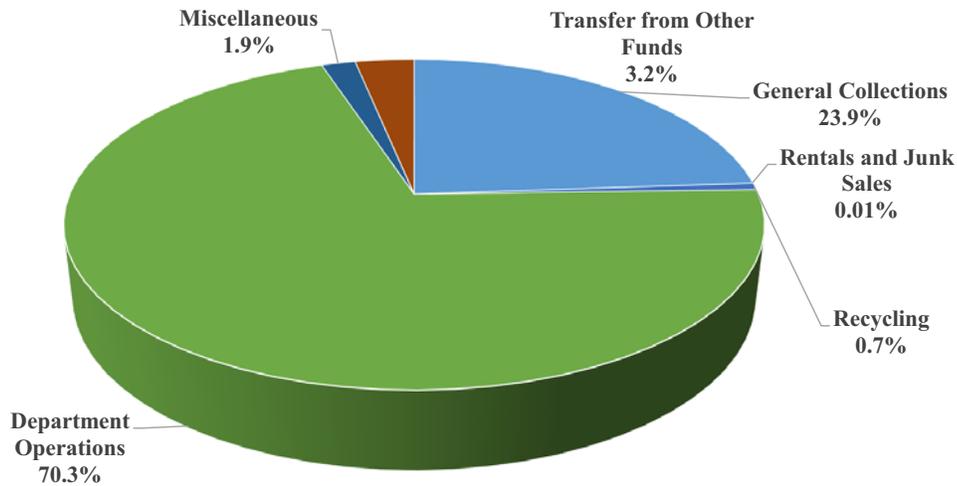
EXPENDITURES BY CATEGORY						
Compensation	\$ 767,087	848,900	848,173	1,089,497	1,183,103	8.6
Benefits	302,383	400,993	406,957	482,026	503,837	4.5
Supplies	372,831	425,750	563,900	558,847	690,521	23.6
Maintenance	767,532	1,200,976	954,454	909,623	879,478	(3.3)
Professional Services/Training	177,245	147,528	179,366	178,426	185,716	4.1
Other Charges	5,470	96,551	19,406	2,160	45,599	2,011.1
Scheduled Charges	101,049	118,477	115,575	135,628	121,922	(10.1)
Capital Outlay/Reimbursements	160,402	153,080	111,537	247,581	155,000	(37.4)
TOTAL SOLID WASTE DISPOSAL	\$ 2,654,000	3,392,254	3,199,368	3,603,788	3,765,177	4.5

Recycling Collection

EXPENDITURES BY CATEGORY						
Compensation	\$ 179,357	124,069	178,589	207,871	244,039	17.4
Benefits	89,811	67,703	91,127	96,004	105,513	9.9
Supplies	39,583	33,671	41,213	43,070	65,997	53.2
Maintenance	61,140	54,844	61,527	60,557	69,243	14.3
Professional Services/Training	25,763	12,330	9,891	19,116	21,036	10.0
Other Charges	-	663	924	-	-	-
Scheduled Charges	8,783	20,267	21,486	18,893	18,990	0.5
Capital Outlay/Reimbursements	-	139,904	97,360	45,937	17,964	(60.9)
TOTAL RECYCLING COLLECTION	\$ 404,437	453,452	502,117	491,447	542,782	10.4

Solid Waste Fund Revenue Analysis

FUNDING SOURCES	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15
General Collections	\$ 4,348,889	4,469,809	4,729,103	4,284,677	5,125,745
Interest Earnings	4,364	15,282	3,162	-	-
Rentals and Junk Sales	87,258	2,805	1,448	15,000	1,500
Oil and Gas Lease	-	322,812	-	-	-
Recycling	162,090	170,653	137,264	144,756	140,000
Department Operations	14,667,038	15,175,887	14,967,306	14,809,093	15,085,778
Miscellaneous	407,472	600,904	638,660	300,000	400,000
Transfer from Other Funds	-	-	-	-	695,781
Total Revenue Sources	19,677,109	20,758,151	20,476,943	19,553,527	21,448,804
Utilization of Net Assets	-	379,157	222,750	2,440,710	1,426,715
TOTAL FUNDING SOURCES	\$ 19,677,109	21,137,308	20,699,693	21,994,237	22,875,518



Seventy percent of the revenues in the Solid Waste Fund are generated by department operations associated with residential and commercial solid waste collection. These revenues are projected utilizing a long-term model that projects the growth in the customer base and the revenue requirement of the fund based on capital and operating expenses. The Solid Waste Fund has a five-year capital plan that is incorporated into the model to project current and future revenue needs. The model is included in this section. The factors utilized to project department operations include historical trends, growth in population, and volume rate changes. General Collection fees associated with landfill disposal make up 24 percent of the revenues in the Solid Waste Fund. These fees are projected using number of tons collected in the prior year along with rate changes. For FY 2014-15, there is a \$3.75 per ton tipping fee rate increase. A new transfer from North Overton TIF is included for FY 2014-15.

Solid Waste Fund Line Item Funding Source Summary

FUNDING SOURCES	Account Number	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Re-Forecasted FY 2013-14	Budget FY 2014-15	% Change from Amended
Oil and Gas Lease	6238	-	322,812	-	-	-	-
Returned Check Fee	6410	-	25	-	-	-	-
Land/Agriculture Rent	6917	87,258	2,805	1,448	1,500	1,500	-
Sale of Equipment/Vehicle	7104	385,527	531,257	624,970	350,000	400,000	14.3
Recycled Products	7201	162,090	170,653	137,264	139,000	140,000	0.7
General Consumer Metered	7523	14,593,489	15,083,406	14,866,954	14,837,226	14,985,598	1.0
Municipal Metered	7530	73,548	92,481	100,352	89,200	100,180	12.3
Interest on Investments	6802	7,374	11,748	11,244	-	-	-
Unrealized Gain Loss	6802	(3,725)	665	(7,818)	-	-	-
Interest on Investments	6802	136	2,652	2,764	-	-	-
Unrealized Gain Loss	6802	579	216	(3,029)	-	-	-
Disposal Fees	6630	3,945,909	3,910,348	4,221,998	4,058,323	4,575,745	12.7
Municipal Disposal Fees	6631	402,980	559,461	507,105	550,751	550,000	(0.1)
Transfer from Other Funds	7946	-	-	-	656,459	695,781	6.0
Discounts	7012	3,802	3,804	3,870	-	-	-
Subrogation	7510	18,143	65,818	9,821	-	-	-
TOTAL REVENUE SOURCES		19,677,109	20,758,151	20,476,943	20,682,459	21,448,804	3.7

Summary of Solid Waste Fund Fee Changes

ACCOUNT DESCRIPTION	Account	Rate	Actual	Actual	Actual	Amended	Adopted	% Change
	Number	Details	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Disposal Fees	6630	Tipping Fee per Ton	28.25	28.25	28.25	28.25	32.00	0.1327

Storm Water Overview

Mission and Purpose

To protect public health and safety through storm water management by working to reduce the risk of flooding, improve the overall drainage system, and preserve the water quality in playa lakes, ground water, and tributaries to the Brazos River. To accomplish this mission, the Storm Water Department provides the following services:

- Design and construct storm drainage systems that reduce the risk of flooding.
- Review and approve drainage plans and storm water pollution prevention plans ensuring proper planning, reducing the risk of flooding, and ensuring compliance with City codes and ordinances.
- Maintain storm sewers, storm water property, and easements.
- Perform routine street sweeping as part of the Municipal Separate Storm Sewer Systems (MS4) permit requirements.
- Perform routine inspections of construction sites and industrial facilities to ensure compliance with the City's MS4 permit.

Overview

The City's storm water run-off is primarily conveyed through the City's street system that discharges into more than 141 playa lakes. The subsurface drainage, via storm sewer pipes with curb inlets, conveys water to two small intermittent streams (Blackwater Draw and Yellowhouse Draw) which both converge at the upper reaches of the North Fork of the Brazos River.

The City's municipal separate storm sewer system (MS4) is made up of approximately 1,156 miles of paved and unpaved streets, 559 linear miles of paved and unpaved alleys, 1,239 storm sewer inlets, 93 miles of subsurface storm sewer pipe, six detention basins, 141 playa lakes, and one pump station. Maintenance of all of the storm sewers, including street cleaning is funded through storm water fees.

A primary focus of the Storm Water Utility is the Northwest Lubbock Drainage Improvements Project. The project will add six additional playa lakes to a new drainage system to help reduce the risk of flooding in the northwest region of Lubbock. Another major focus is on continued compliance with both the City's MS4 Permit and the comprehensive Storm Water Ordinance.

The Storm Water Utility also focused on implementing a new rate structure that went into effect in FY 2014-15. As a result of the Storm Water Rate Ad Hoc Committee's recommendation to City Council, the decision has been made to move towards a more equitable rate structure based on impervious surface area.

Goals and Objectives

- Review drainage plans from the development community in a timely manner.
- Comply with the MS4 permit by maintaining partnerships with Texas Tech University, Texas Department of Transportation, contractors, and citizens.
- Evaluate and monitor the drainage system within the City for potential problems and effective solutions.
- Increase awareness and public education about illicit discharge and general storm water matters and enforce guidelines of the Storm Water Ordinance.

Accomplishments for FY 2013-14

- Completed Phase 1 construction of the Northwest Lubbock Drainage Project.
- Completed cut and fill work on Playa Lake 37 at McAlister Park.
- Completed video inspection project for storm sewers within the City.
- Completed work to launch new rate structure for storm water utility fees.
- Removed 21 tons of material from storm sewer inlets in accordance with the MS4 permit.
- Completed maintenance of 8.8 percent of City streets, including concrete and asphalt repairs, micro-resurfacing, in-house remove and relay program, and the asphalt rejuvenator program.

Objectives for FY 2014-15

- Begin Phase 2 of construction on the Northwest Lubbock Drainage Improvements Project to tie into Maxey Park Lake.
- Begin development of Storm Water Master Plan.
- Begin FEMA Restudy for Systems B, C, and D that have been positively impacted by construction completion of the Northwest Drainage Project to include the Arnett-Benson neighborhood.
- Increase street maintenance on City streets.
- Continue repair and replacement of storm sewer inlets.
- Continue implementation of the residential street sweeping program.
- Continue the inlet cleaning program in accordance with the MS4 permit.

Financial Condition

Adjusting for accounts payable, other current liabilities, and restricted cash at September 30, 2013, Storm Water has \$2,653,288 in net assets. The amount of net assets on September 30, 2014, is expected to be \$2,592,254. The Storm Water fund is required, by policy, to have 15% of revenue set aside as a reserve. The fund is forecast to be below policy level net assets at September 30, 2014.

Storm Water Overview

Current Assets at September 30, 2013	\$ 2,671,001
Less: Accounts Payable and Accrued Liabilities	<u>(2,579,248)</u>
Net Current Assets	91,753
Cashflow Calculations	
Current Assets Less Current Liabilities	91,753
Less: Negative Unrestricted	(304,538)
Add: Restricted Cash reserved for Debt Service	<u>2,866,073</u>
Total Available Cash at September 30, 2013	<u>\$ 2,653,288</u>
FY 2013-14 Budget Forecast:	
Operating Revenues	\$ 19,225,026
Non-Operating Revenues	25,000
Less: Expenses	<u>(19,311,060)</u>
Forecast Addition to Net Current Assets	<u>(61,034)</u>
Total Available Cash by September 30, 2014	2,592,254
Estimated September 30, 2014	
Target Net Assets Policy	15.00%
Target Net Assets by Policy	\$ 2,883,754
Available for Appropriation at September 30, 2014	<u>\$ (291,500)</u>

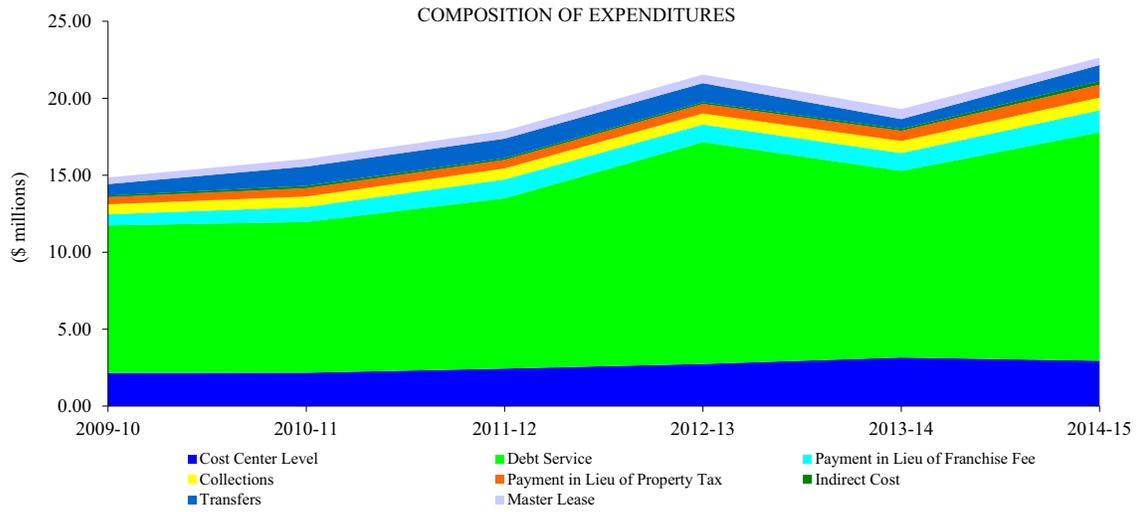
Revenue Overview

- A new tiered rate structure has been developed for Storm Water that is based upon impervious surface area rather than number of water meters.
- Total revenues increased \$4,686,577, or 24.3 percent, for FY 2014-15.

Expense Overview

- Budgeted expenditures increased \$3,347,995, or 17.4 percent, for FY 2014-15.
- Compensation and benefits increased \$194,160, or 9.8 percent, due to an approved cost-of-living adjustment in the prior year and the current year compensation study.
- The transfer to the Debt Service Fund increased \$2,641,336, or 99.0 percent, due to General Fund funding a portion of the street maintenance debt service in FY 2013-14.
- The indirect cost allocation increased \$103,628, or 81.5 percent.
- The transfer in lieu of property tax to the General Fund increased \$168,322, or 25.2 percent.
- The cost of business transfer to the General Fund increased \$276,694, or 24.2 percent, due to an increase in revenues.
- The transfer to Lubbock Power and Light increased \$43,338, or 5.6 percent, for billing and collection costs.

Enterprise Fund - Storm Water Utility



	Actual	Actual	Actual	Amended	Budget	% Change
STAFFING	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Stormwater Utility	10	10	11	12	13	1
Street Cleaning	15	15	15	15	15	-
Storm Sewer Maintenance	9	10	10	10	10	-
TOTAL STAFFING	34	35	36	37	38	1

	Actual	Actual	Actual	Amended	Budget	% Change
PERFORMANCE MEASURES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
No. of drainage plans reviewed	39	36	45	45	45	-
Construction site inspections	4,916	5,720	7,691	7,700	7,700	-
Storm water plans reviewed	522	641	912	925	925	-
Storm sewer inlet debris removal	80	37	20	21	20	(4.8)
Total lane miles swept	29,460	21,470	20,899	22,799	21,725	(4.7)
Industrial site inspections	118	142	124	145	145	-

Storm Water Utility - Fund Overview

	Actual	Actual	Actual	Amended	Budget	% Change
FUNDING SOURCES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Interest Earnings	\$ 2,232	17,755	(31,835)	-	-	-
Department Operations	16,327,760	19,139,971	19,397,384	19,238,946	23,925,523	24.4
Transfer from Other Funds	-	-	-	-	-	-
Miscellaneous	161,091	594,804	2,824,063	25,000	25,000	-
Total Revenue Sources	16,491,083	19,752,531	22,189,612	19,263,946	23,950,523	24.3
Utilization of Net Assets	-	-	-	28,188	-	(100.0)
TOTAL FUNDING SOURCES	\$ 16,491,083	19,752,531	22,189,612	19,292,134	23,950,523	24.1

	Actual	Actual	Actual	Amended	Budget	% Change
DEPARTMENT LEVEL EXPENSES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 1,083,654	1,153,053	1,221,096	1,260,311	1,402,691	11.3
Benefits	515,179	663,337	673,296	720,289	772,069	7.2
Supplies	159,832	171,827	190,273	205,842	209,065	1.6
Maintenance	251,890	276,628	304,038	326,633	313,883	(3.9)
Professional Services/Training	29,052	23,019	174,730	478,100	121,400	(74.6)
Other Charges	40,750	34,976	63,517	59,168	33,000	(44.2)
Scheduled Charges	85,934	107,019	115,736	106,006	94,705	(10.7)
Capital Outlay/Reimbursements	-	-	1,555	-	-	-
TOTAL DEPARTMENT LEVEL EXPENSES	\$ 2,166,291	2,429,859	2,744,241	3,156,348	2,946,813	(6.6)

FUND LEVEL EXPENSES						
	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Debt Service	\$ 6,611,054	6,800,224	9,092,139	9,459,688	9,530,461	0.7
Transfer to Debt Service Fund	3,189,131	4,279,631	5,321,023	2,668,239	5,309,575	99.0
Master Lease	492,657	506,382	548,859	642,493	480,407	(25.2)
Indirect Cost Allocation	148,959	115,353	110,646	127,201	230,829	81.5
Transfer Payment In Lieu of Property Tax	539,623	557,258	612,104	668,900	837,222	25.2
Transfer Payment In Lieu of Franchise Fee	963,110	1,212,869	1,139,519	1,155,837	1,435,531	24.2
Transfer to Storm Water Capital	750,000	1,000,000	750,000	350,000	750,000	114.3
Transfer to LP&L - Collections	689,358	714,797	714,797	779,108	822,446	5.6
Transfer to General Fund	260,193	267,998	276,038	284,320	292,850	3.0
Transfer to General Fund Capital	250,000	-	220,000	-	-	-
Miscellaneous	9,194	8,026	93,960	-	3,996	-
TOTAL FUND LEVEL EXPENSES	13,903,279	15,462,537	18,879,085	16,135,786	19,693,317	22.0
TOTAL EXPENSES	\$ 16,069,570	17,892,397	21,623,326	19,292,134	22,640,129	17.4

Storm Water Utility - Rate Model

FUNDING SOURCES	Budget	Forecast				
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Interest Earnings	\$ -	9,757	11,701	22,371	22,003	19,619
Department Operations	23,925,523	25,636,597	25,892,812	24,963,571	25,213,056	24,253,139
Transfer from Other Funds	-	-	-	-	-	-
Miscellaneous	25,000	25,000	25,000	25,000	25,000	25,000
Total Revenue Sources	23,950,523	25,671,353	25,929,513	25,010,942	25,260,060	24,297,758
Use of Net Assets	-	-	206,072	73,601	476,749	-
TOTAL FUNDING SOURCES	\$ 23,950,523	25,671,353	26,135,585	25,084,544	25,736,809	24,297,758

DEPARTMENT LEVEL EXPENSES	Budget	Forecast				
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Compensation	\$ 1,402,691	1,430,745	1,459,360	1,488,547	1,518,318	1,548,684
Benefits	772,069	817,384	866,593	920,071	978,234	1,041,537
Supplies	209,065	213,246	217,511	221,862	226,299	230,825
Maintenance	313,883	320,160	326,564	333,095	339,757	346,552
Other Charges	249,105	172,444	175,893	179,411	182,999	186,659
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL DEPARTMENT LEVEL EXPENSES	\$ 2,946,813	2,953,980	3,045,920	3,142,986	3,245,607	3,354,257

FUND LEVEL EXPENSES	Budget	Forecast				
		FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Net Debt Service	\$ 9,530,461	10,970,887	12,039,045	12,297,901	13,034,766	12,714,085
Transfer to Debt Service	5,309,575	5,303,870	5,308,446	5,309,594	4,237,029	3,174,598
Master Lease	480,407	473,787	468,052	446,080	394,749	252,388
Indirect Cost Allocation	230,829	237,754	244,886	252,233	259,800	267,594
Payment In Lieu of Property Tax	837,222	862,339	888,209	914,855	942,301	970,570
Utility - Cost of Business	1,435,531	1,538,196	1,553,569	1,497,814	1,512,783	1,455,188
Transfer to LP&L - Collections	822,446	847,119	872,533	898,709	925,670	953,440
Transfer to Storm Water CIP	750,000	1,400,000	1,400,000	-	850,000	-
Transfer to General Fund	292,850	301,635	310,684	320,005	329,605	339,493
Miscellaneous	3,996	4,116	4,239	4,367	4,498	4,632
TOTAL FUND LEVEL EXPENSES	\$ 19,693,317	21,939,703	23,089,664	21,941,558	22,491,201	20,131,989
TOTAL EXPENSES	\$ 22,640,129	24,893,683	26,135,585	25,084,544	25,736,809	23,486,247

APPROPRIABLE NET ASSETS	Reforecasted	Budget	Forecast				
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Net Assets	\$ 2,592,254	3,902,648	4,680,318	4,474,246	4,400,644	3,923,895	4,735,406
Less: Net Asset Reserve Policy	(2,883,754)	(3,588,828)	(3,845,489)	(3,883,922)	(3,744,536)	(3,781,958)	(3,637,971)
TOTAL APPROPRIABLE NET ASSETS	(291,500)	313,819	834,828	590,324	656,109	141,937	1,097,436

Proposed Rate Structure Changes

Residential Rate Structure

Residential Rate - Monthly (Tier 1)	\$ 14.00	8.80	8.80	8.80	8.40	8.40	8.00
Residential Rate - Monthly (Tier 2)		13.48	13.48	13.48	12.86	12.86	12.25
Residential Rate - Monthly (Tier 3)		17.05	17.05	17.05	16.28	16.28	15.50
Residential Rate - Monthly (Tier 4)		25.58	25.58	25.58	24.41	24.41	23.25

Commercial Rate Structure

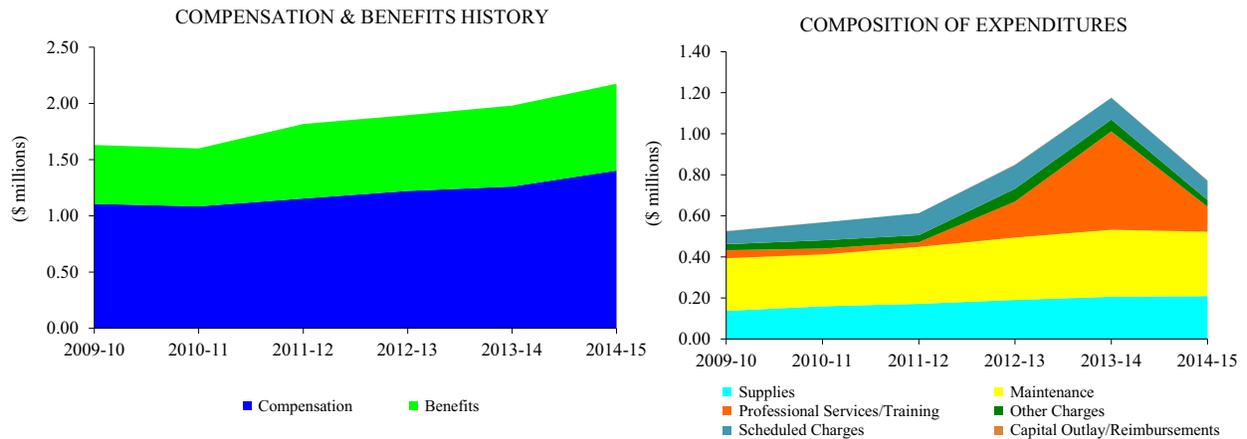
Commercial Rate - Monthly	92.92	25.58	25.58	25.58	24.41	24.41	23.25
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*per Equivalent Residential Unit as of 2014-15

Assumptions

1. FY 2013-14 rate is a flat monthly charge per meter. Beginning in FY 2014-15, the rate is based upon impervious surface area.
2. The estimated growth of expenditures is forecasted at 2-3% unless trends indicate otherwise.
3. The proposed rate structure incorporated in this model is subject to change depending on many variables. Some of these variables may include: interest rates, commodity prices, inflation rates, and changes in the cost or priority of capital projects.

Storm Water Utility - Department Overview



EXPENDITURES BY CATEGORY	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Compensation	\$ 1,083,654	1,153,053	1,221,096	1,260,311	1,402,691	11.3
Benefits	515,179	663,337	673,296	720,289	772,069	7.2
Supplies	159,832	171,827	190,273	205,842	209,065	1.6
Maintenance	251,890	276,628	304,038	326,633	313,883	(3.9)
Professional Services/Training	29,052	23,019	174,730	478,100	121,400	(74.6)
Other Charges	40,750	34,976	63,517	59,168	33,000	(44.2)
Scheduled Charges	85,934	107,019	115,736	106,006	94,705	(10.7)
Capital Outlay/Reimbursements	-	-	1,555	-	-	-
TOTAL EXPENDITURES BY CATEGORY	\$ 2,166,291	2,429,859	2,744,241	3,156,348	2,946,813	(6.6)

EXPENDITURES BY DEPARTMENT	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Stormwater Utility	\$ 858,466	831,830	1,149,579	1,362,094	1,138,860	(16.4)
Street Cleaning	865,793	994,168	1,042,782	1,092,030	1,101,454	0.9
Storm Sewer Maintenance	442,032	603,861	551,880	702,223	706,499	0.6
TOTAL EXPENDITURES BY DEPARTMENT	\$ 2,166,291	2,429,859	2,744,241	3,156,348	2,946,813	(6.6)

Storm Water Utility - Department Expenditures

Stormwater Utility	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 489,722	450,787	541,479	490,027	585,916	19.6
Benefits	196,914	225,002	264,070	250,002	291,468	16.6
Supplies	21,411	20,111	20,349	20,546	25,121	22.3
Maintenance	34,495	21,916	29,991	30,749	30,052	(2.3)
Professional Services/Training	12,055	10,136	149,072	464,000	107,600	(76.8)
Other Charges	40,750	34,976	63,517	33,000	33,000	-
Scheduled Charges	63,118	68,903	79,547	73,770	65,703	(10.9)
Capital Outlay/Reimbursements	-	-	1,555	-	-	-
TOTAL STORMWATER UTILITY	\$ 858,466	831,830	1,149,579	1,362,094	1,138,860	(16.4)

Street Cleaning

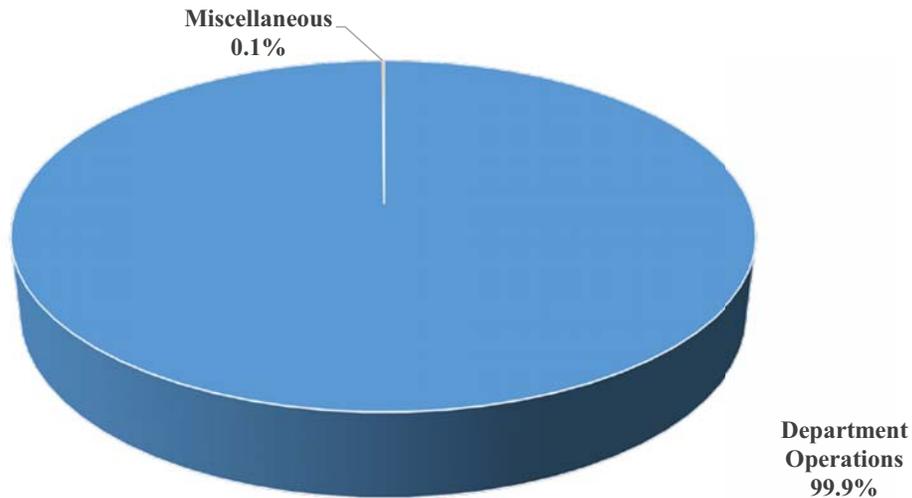
EXPENDITURES BY CATEGORY						
Compensation	\$ 390,620	435,539	452,558	470,946	498,950	5.9
Benefits	210,901	268,981	272,752	284,626	288,651	1.4
Supplies	88,366	94,299	103,715	113,436	109,014	(3.9)
Maintenance	162,973	176,599	195,845	198,478	189,752	(4.4)
Professional Services/Training	893	1,025	1,115	1,600	1,300	(18.8)
Other Charges	-	-	-	7,968	-	(100.0)
Scheduled Charges	12,039	17,725	16,796	14,976	13,787	(7.9)
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL STREET CLEANING	\$ 865,793	994,168	1,042,782	1,092,030	1,101,454	0.9

Storm Sewer Maintenance

EXPENDITURES BY CATEGORY						
Compensation	\$ 203,311	266,727	227,058	299,337	317,824	6.2
Benefits	107,364	169,354	136,475	185,661	191,950	3.4
Supplies	50,056	57,417	66,208	71,860	74,931	4.3
Maintenance	54,421	78,113	78,202	97,406	94,079	(3.4)
Professional Services/Training	16,104	11,858	24,543	12,500	12,500	-
Other Charges	-	-	-	18,200	-	(100.0)
Scheduled Charges	10,776	20,392	19,393	17,260	15,215	(11.8)
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL STORM SEWER MAINTENANCE	\$ 442,032	603,861	551,880	702,223	706,499	0.6

Storm Water Fund Revenue Analysis

FUNDING SOURCES	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15
Interest Earnings	\$ 2,232	17,755	(31,835)	-	-
Department Operations	16,327,760	19,139,971	19,397,384	19,238,946	23,925,523
Miscellaneous	161,091	594,804	2,824,063	25,000	25,000
Total Revenue Sources	\$ 16,491,083	19,752,531	22,189,612	19,263,946	23,950,523
Utilization of Net Assets	-	-	-	28,188	-
TOTAL FUNDING SOURCES	\$ 16,491,083	19,752,531	22,189,612	19,292,134	23,950,523



The Storm Water Fee generates the majority of the revenue for the fund's department operations, which accounts for almost entirely all revenue in the Storm Water Fund. The projected revenue for FY 2014-15 is determined by the number of water meters during the first fiscal quarter but incorporates a new tiered rate structure based upon impervious surface area thereafter. The Storm Water Fund utilizes a long-term model with an annual growth factor of one percent increase in residential properties and commercial Equivalent Residential Unit (ERU). Additional revenue from operations is derived through storm water plan reviews in conjunction with new construction activity, mobile car wash permits, and sales of the City's Drainage Criteria Manual and Master Drainage Plan (MDP). Historical trends and economic data are analyzed when estimating these revenues. Miscellaneous revenue is derived from the sale of equipment and is projected based upon expectant equipment sales.

Storm Water Fund Line Item Funding Source Summary

FUNDING SOURCES	Account	Actual	Actual	Actual	Re-Forecasted	Budget	% Change
	Number	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Interest on Investments	6802	\$ 2,232	17,755	(31,835)	-	-	-
Miscellaneous	7011	-	146	-	-	-	-
Book Sales	7691	340	-	50	170	170	-
Mobile Wash Permits	7695	2,700	2,775	1,925	2,500	2,500	-
Sale of Equipment	7104	94,370	83,457	183,854	25,000	25,000	-
Contribution from Developers	7425	56,594	498,817	2,621,659	-	-	-
Storm Water Plan Review	7697	7,087	9,610	11,085	11,250	12,500	11.1
Subrogation	7510	-	-	5,490	-	-	-
General Consumer Metered	7523	16,327,760	19,139,971	19,397,384	19,225,026	23,910,353	24.4
Workshop Revenue	7699	-	-	-	-	-	-
Transfer from Storm Water Capital Projects	7988	-	-	-	-	-	-
TOTAL REVENUE SOURCES		\$ 16,491,083	19,752,531	22,189,612	19,263,946	23,950,523	24.3

Summary of Storm Water Fund Fee Changes

ACCOUNT DESCRIPTION	Account	Rate	Actual	Actual	Actual	Amended	Adopted	% Change
	Number	Details	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
General Consumer Metered	7523	New Rate Structure with FY 2014-15 Budget						
		Old Rate Structure						
		Monthly Residential Rate	\$ 12.00	14.00	14.00	14.00	-	-
		Monthly Commercial Rate	79.65	92.92	92.92	92.92	-	-
		New Rate Structure with FY 2014-15 Budget						
		Monthly Residential Rate (Tier 1)	-	-	-	-	8.80	-
		Monthly Residential Rate (Tier 2)	-	-	-	-	13.48	-
		Monthly Residential Rate (Tier 3)	-	-	-	-	17.05	-
		Monthly Residential Rate (Tier 4)	-	-	-	-	25.58	-
		Commercial Monthly Rate per ERU*	-	-	-	-	25.58	-
		<i>*Equivalent Residential Unit - 5700 sf</i>						

Transit Overview

Mission and Purpose

Provide quality, efficient, safe, and economical public transportation services. Citibus provides the following services:

- City of Lubbock fixed route transportation.
- CitiAccess paratransit transportation.
- Texas Tech University subsystem.
- Special services for charters and sporting events.
- United Supermarkets shopper program – transports low to moderate income and senior citizen passengers from their home to the store.
- Regional service sub-contractor for Medicaid transportation program for the Region 1.
- Greyhound agent for the Lubbock area.

Goals and Objectives

- Seek complementary operating sources of funding to replace government subsidies.
- Improve the financial performance of Citibus by striving for 50 percent cost recovery ratio.

Accomplishments for FY 2013-14

- Completion of Phase III of renovation and expansion of Downtown Transfer Plaza for Greyhound operations.
- Maintained a cost recovery ratio of greater than 52 percent, placing Citibus among the top performing systems in both the State and the Nation.
- Obtained record ridership on the Texas Tech University service due to implementing route modifications that improved efficiency and eliminated congestion on campus. Texas Tech University ridership increased by approximately 8.7 percent.
- Increased advertising revenue to an all time high exceeding \$280,000.
- Maintained passenger per hour efficiency of approximately 2.5 in paratransit operations.
- On-going training for entire workforce improving safety of operations and minimizing liabilities.
- Implementation of State of Good Repair Grant for administration and maintenance facility renovation.
- Negotiated a new contract with the Region 1 Medical Transportation Broker allowing Citibus to provide Medicaid trips as a sub-contractor.
- Hired a new Director of Maintenance. The new director moved to Lubbock from Rhode Island, and comes to Citibus with more than 25 years of fleet maintenance experience.
- Citibus staff has been active in the community by serving on many boards and committees. They have also served on boards and committees on the State level.
- Completed a five year capital replacement plan that has been submitted to the City Council and the City of Lubbock.

- Modify bus movement from Buddy Holly to bus yard in order to not impede traffic flow on the street and improve safety of Citibus employees and citizens.

Objectives for FY 2014-15

- Develop a plan to replace the 12 remaining RTS vehicles due to high cost to maintain obsolete vehicles that have exceeded their useful life, decreasing fuel consumption and increasing environmental responsibilities.
- Develop a functional relationship with the new Region 1 Medical Transportation broker.
- Pursue the Ladders of Opportunities Grant for replacement of paratransit vehicles.
- Pursue funding opportunities to implement the master plan for a new Citibus administrative/maintenance facility that would accommodate the expected growth of the fleet and personnel while improving safety and mobility.
- Pursue funding opportunities to replace fixed route and paratransit vehicles that have exceeded their useful life.
- Pursue funding opportunities to upgrade fare collection equipment.
- Pursue funding opportunities to procure bus cameras on fixed route and paratransit buses.

Revenue Overview

A large portion of revenues that fund the operations of Citibus come from State or Federal grants. In most instances, the grants are received after the start of the fiscal year, and in some instances, may be received very late in the fiscal year. Prior to FY 2010-11, all grant funds that the City planned to apply for, were appropriated in the operating budget. This year, only grants that are received on an annual basis, or that the City is very likely to receive, will be budgeted. All other grants will be budgeted through budget amendments when the grant award is received. A grant overview has been included in the budget document to assist the reader in understanding what type of expenditure can be funded from each grant and how the grants are awarded. Following is a listing of grants that will be appropriated for FY 2014-15:

Federal Grants

- The FY 2014-15 Section 5307 grant has been budgeted at \$3,133,441. This is the same amount budgeted in the prior fiscal year. The local match is \$1,024,910.
- The FY 2014-15 Section 5310 grant has been budgeted \$187,209. This is the same amount budgeted in the prior fiscal year. The local match for the grant is \$46,802.
- The Community Development Block Grant remained the same as the prior year, totaling \$159,174.

Transit Overview

State Grants

- The Section 5307 State Operating Assistance grant decreased by \$26,570, or 4.2 percent, totaling \$610,910.
- The Section 5303 Municipal Planning Organization grant remained the same as the prior year, totaling \$53,700.

Local Funds

- The transfer from the General Fund to Citibus increased \$588,049, totaling \$2,235,272, for FY 2014-15.
- The combination of all other local revenues including fares, advertising, Texas Tech, and Demand Response increased \$215,947 to total \$5.65 million for FY 2014-15.

Expense Overview

- Department level expenses increased \$740,534, or 12.2 percent, for FY 2014-15.
 - Supplies, maintenance, professional services, and personnel costs total \$5.8 million, an increase of \$620,310, or 12.0 percent, for FY 2014-15. Personnel for Citibus include employees of City Transit, Inc., a subsidiary of McDonald Transit, and are not employees of the City.
- Transfers to grant funds include the local match of federal grants, total \$1.07 million, or a 25.1 percent decrease, for FY 2014-15.
- All other expenditures related to the operations of Citibus are funded from state and federal grants. The largest share of grant funding comes from FY 2014-15 Section 5307 funds. The funds are guaranteed, and come with pre-award approval.

In order to use these funds for operations, a local match of 50 percent is required. If the funds are used for capital, preventative maintenance, or planning needs, a local match of 20 percent is required. The total budget for FY 2014-15 Section 5307 funds is \$4.2 million.

- All other grants are presented separately in the budget document, and will be accounted for separately in the City's Grant Fund.

Capital Overview

- All capital projects are included in grant funds.

Grants Overview

The following items are intended to help the reader understand the various types of funding to the City's Transit Fund:

Federal Grant 5307 is a formula grant program based on population, population density, and passenger factors such as hours of service, miles and passengers. These funds are guaranteed and have pre-award approval. These funds can be used for operating (for transit systems with less than 100 buses in peak service), capital needs, and planning needs. Operating assistance funds are based on 50 percent federal and 50 percent local. Capital and planning funds are based on 80 percent federal funds and 20 percent local funds. Capital Assistance includes anything that is not operating and can be used for the following:

- Capital Maintenance, which is maintenance parts, and labor.
- ADA Capital, limited to 10 percent of the 5307 allocation, can be used as operating assistance for Paratransit services (CitiAccess).
- Planning funds can be used for planning purposes, for maintenance of eligibility, and the preparation of grant applications.

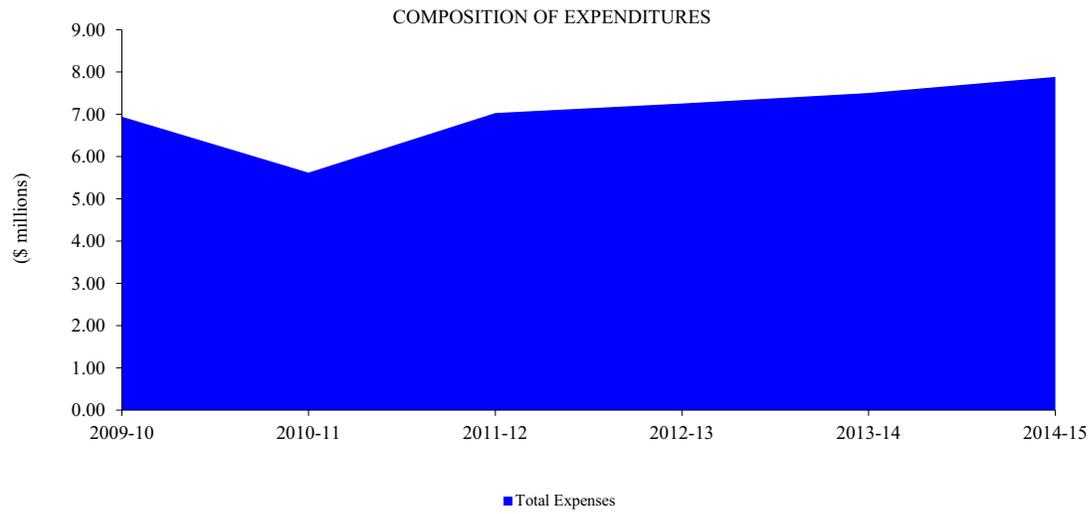
Federal Grant 5310 (Preventive Maintenance), is federal funds that used to flow through the State. This has been changed and these funds will come directly from the Feds. It can only be used for seniors and persons with disabilities related to transportation. Citibus uses these funds to help maintain the paratransit vans.

Federal Grant 5311 (Capital) Intercity Bus Grant is for Greyhound facilities. Section 5311 grant funds are usually for rural properties except when facilities are being renovated or built in support of intercity bus lines. Citibus is funding the renovation of the Downtown Transfer Plaza for passenger and freight operations. This grant is based on 80 percent federal funds and 20 percent local funds, but is typically matched with TDCs. It is awarded on a competitive basis.

State Operating Assistance 5307 has no local funding match, and is used strictly for operations, fixed route, and CitiAccess.

MPO Planning Funds provide 100 percent funding from the Metropolitan Planning Organization, and can be used for planning purposes only.

Enterprise Fund - Transit



PERFORMANCE MEASURES	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Passengers	3,730,034	3,654,997	3,800,000	3,800,000	3,900,000	2.6
Hours	173,750	178,801	188,197	188,197	179,223	(4.8)
Operating Recovery Ratios	49.17%	49.86%	50.00%	52.00%	52.50%	1.0
Avg Miles b/w Chargeable road calls	15,475	9,460	9,750	9,750	9,500	(2.6)
Avg No. of City Route Passengers/Hour	12.98	12.61	13.00	13.00	13.50	3.8
Net Cost per System Passenger	\$ 1.40	1.57	1.40	1.44	1.45	0.7

* FY 2010-11 and FY 2011-12 include grant funding sources and grant appropriation. Prior years exclude grant information.

Transit - Combined Grant and Operating Overview

Operating Fund

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
City Transfer	\$ 752,297	1,431,877	1,431,877	1,647,223	2,235,272	35.7
Fixed Route	795,000	909,626	780,000	770,000	701,340	(8.9)
Route Guarantee	23,000	26,000	27,040	27,040	27,664	2.3
Special Services	55,000	75,000	80,000	75,000	95,000	26.7
Demand Response Service	1,000,000	950,000	1,087,473	1,100,000	837,493	(23.9)
Advertising	185,000	220,000	275,000	275,000	300,000	9.1
Tech Sub System	2,684,568	3,175,000	3,414,936	3,459,856	3,535,452	2.2
Ticket & Freight Agent	175,000	175,000	170,000	160,000	130,000	(18.8)
Leasing & Sale of Buses	4,000	48,000	28,000	-	24,000	-
Total Operating Revenues	\$ 5,673,865	7,010,503	7,294,326	7,514,119	7,886,221	5.0
Section 5307 Federal Grant	\$ 2,846,599	3,138,226	3,065,264	3,157,670	3,133,441	(0.8)
Section 5307 FY 2008-09 Federal Grant ****	798,262	-	-	-	-	-
Section 5316 Federal Grant - JARC	366,606	184,915	-	-	-	-
Section 5317 Federal Grant - New Freedom	148,108	73,957	-	-	-	-
Section 5310 Federal Grant - Elderly and Disabled	86,384	82,288	201,776	187,209	187,209	-
Section 5307 State Grant - Operating	622,763	619,530	637,480	637,480	610,910	(4.2)
Section 5304 State Grant - Regional Coordination	23,253	33,847	100,000	-	-	-
Section 5311 State Grant - Transfer Plaza Renovation **	673,430	46,088	263,278	-	-	-
Section 5309 Federal Grant - Bus Purchase ***	750,000	-	-	-	-	-
Section 5308 Federal Clean Fuels Grant	-	2,000,000	-	-	-	-
Section 5309 Federal State of Good Repair Grant	-	-	875,000	-	-	-
Community Development Block Grant	200,000	167,433	159,174	159,174	159,174	-
Lubbock Metropolitan Planning Organization Grant	60,000	60,000	53,700	53,700	53,700	-
	\$ 6,575,405	6,406,284	5,355,672	4,195,233	4,144,434	(1.2)
Utilization of Net Assets	-	19,446	-	-	-	-
TOTAL FUNDING SOURCES	\$ 12,249,270	13,436,233	12,649,998	11,709,352	12,030,655	2.7

GRANT AND DEPARTMENT LEVEL EXPENSES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ -	4,867,175	4,970,723	5,193,830	5,108,367	(1.6)
Benefits	-	2,038,028	2,052,632	2,160,601	2,413,222	11.7
Supplies	1,762,059.31	884,555	1,755,750	1,642,242	1,739,733	5.9
Maintenance	518,544.95	1,492,156	1,463,657	1,444,830	1,380,091	(4.5)
Professional Services/Training	668,468.59	1,333,532	409,662	436,057	605,770	38.9
Other Charges*^	7,823,047.03	453,603	475,480	478,079	533,471	11.6
Capital Outlay/Reimbursements	-	321,096	343,750	343,750	250,000	(27.3)
Capital Outlay/Reimbursements ** and ***	1,423,430.00	2,046,088	1,138,278	-	-	-
TOTAL GRANT AND DEPARTMENT LEVEL EXPENSES	\$ 12,195,550	13,436,233	12,609,933	11,699,390	12,030,655	2.8

BUDGET BY SERVICE	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Texas Tech	\$ 3,289,911	2,853,269	2,992,101	3,056,011	3,324,563	8.8
Special, Cecil & Express	211,214	180,744	157,999	154,851	196,442	26.9
Fixed Route *	3,197,687	4,969,607	4,860,694	5,150,278	5,392,763	4.7
Demand Response	3,445,274	3,022,479	3,056,420	3,016,972	2,800,506	(7.2)
Greyhound	166,496	116,705	131,521	138,324	129,268	(6.5)
Planning ****	461,537	247,341	272,920	182,953	187,112	2.3
Capital Outlay/Reimbursements ** and ***	1,423,430	2,046,088	1,138,278	-	-	-
TOTAL BUDGET BY SERVICE	\$ 12,195,550	13,436,233	12,609,933	11,699,390	12,030,655	2.8

*Budget amendment for FY 2010-11 JARC and New Freedom approved in Budget Amendment 2011-00037 April 28, 2011, and 2011-00059, July 14, 2011

** Budget amendment for Transfer Plaza grant approved in Budget Amendment 2010-00077 September 27, 2010

*** Approved in Budget Amendment 2011-00020 March 2, 2011 - Bus Acquisition

**** Additional \$93,643 was appropriated in Budget Amendment 2011-00020 March 2, 2011.

^ In FY 2010-11 all compensation and benefits were included in "Other Charges." For FY 2011-12, expenses in the categories are identified.

The employees of Citibus are employees of McDonald Transit.

Transit - Operating Fund Overview

Operating Fund	Actual	Actual	Actual	Amended	Budget	% Change
FUNDING SOURCES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
City Transfer	\$ 752,297	1,431,877	1,431,877	1,647,223	2,235,272	35.7
Fixed Route	795,000	909,626	780,000	770,000	701,340	(8.9)
Route Guarantee	23,000	26,000	27,040	27,040	27,664	2.3
Special Services	55,000	75,000	80,000	75,000	95,000	26.7
Demand Response Service	1,000,000	950,000	1,087,473	1,100,000	837,493	(23.9)
Advertising	185,000	220,000	275,000	275,000	300,000	9.1
Tech Sub System	2,684,568	3,175,000	3,414,936	3,459,856	3,535,452	2.2
Ticket & Freight Agent	175,000	175,000	170,000	160,000	130,000	(18.8)
Leasing & Sale of Buses	4,000	48,000	28,000	-	24,000	-
Hurricane Relief	-	-	-	-	-	-
Total Revenue Sources	5,673,865	7,010,503	7,294,326	7,514,119	7,886,221	5.0
Utilization of Net Assets	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 5,673,865	7,010,503	7,294,326	7,514,119	7,886,221	5.0

	Actual	Actual	Actual	Amended	Budget	% Change
DEPARTMENT LEVEL EXPENSES **	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ -	1,312,422	1,576,951	1,639,045	2,484,210	51.6
Benefits	-	1,269,011	920,232	1,427,169	1,581,928	10.8
Supplies	830,206	650,724	1,755,750	1,642,242	1,737,094	5.8
Maintenance	100,190	431,499	459,920	474,466	-	(100.0)
Professional Services & Contract Maint	-	1,251,293	402,812	429,207	488,037	13.7
Other Charges	3,046,060	424,869	459,254	461,845	523,239	13.3
Capital Outlay/Reimbursements *	-	-	-	-	-	-
TOTAL DEPARTMENT LEVEL EXPENSES **	\$ 3,976,456	5,339,818	5,574,920	6,073,975	6,814,509	12.2

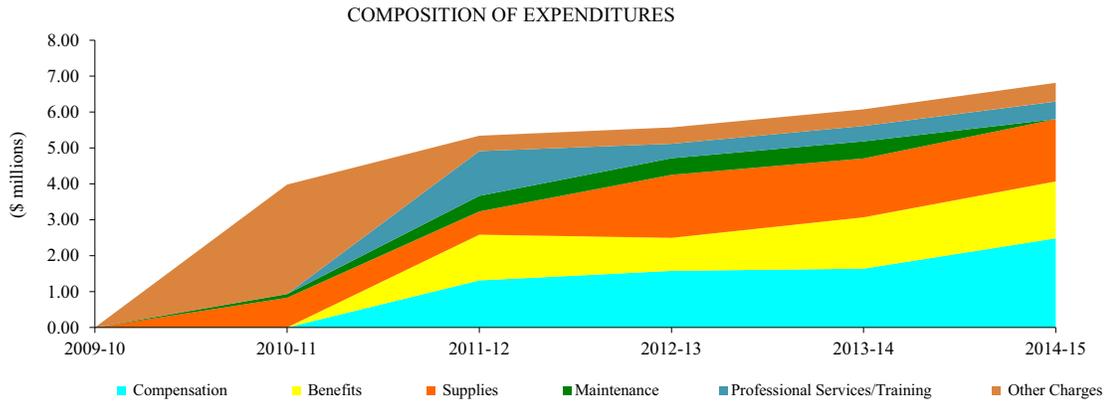
FUND LEVEL EXPENSES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	
Transfer to 5307 Grant Fund	\$ 715,283	1,438,422	1,619,897	1,383,379	1,024,910	(25.9)
Transfer to 5316 Grant Fund	183,441	184,915	-	-	-	-
Transfer to 5317 Grant Fund	18,750	46,222	-	-	-	-
Transfer to FY 2008-09 5307 Grant Fund	704,619	-	-	-	-	-
Transfer to 5310 Grant Fund	21,596	20,572	59,444	46,802	46,802	-
TOTAL FUND LEVEL EXPENSES	\$ 1,643,689	1,690,131	1,679,341	1,430,181	1,071,712	(25.1)
TOTAL EXPENSES	\$ 5,620,145	7,029,949	7,254,261	7,504,156	7,886,221	5.1

* In prior years capital outlay was included in the Capital Projects Fund.

** In prior years, the expenses were not broken down by funding source so history of the expenses is not available

^ In FY 2010-11 all compensation and benefits were included in "Other Charges." For FY 2011-12, expenses in the categories are identified.
The employees of Citibus are employees of McDonald Transit.

Transit - Department Overview



EXPENDITURES BY CATEGORY	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Compensation	\$ -	1,312,422	1,576,951	1,639,045	2,484,210	51.6
Benefits	-	1,269,011	920,232	1,427,169	1,581,928	10.8
Supplies	830,206	650,724	1,755,750	1,642,242	1,737,094	5.8
Maintenance	100,190	431,499	459,920	474,466	-	(100.0)
Professional Services/Training	-	1,251,293	402,812	429,207	488,037	13.7
Other Charges	3,046,060	424,869	459,254	461,845	523,239	13.3
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL EXPENDITURES BY CATEGORY	\$ 3,976,456	5,339,818	5,574,920	6,073,975	6,814,509	12.2

EXPENDITURES BY DEPARTMENT	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Texas Tech Service	\$ 2,242,756	2,853,269	2,992,101	3,056,011	2,410,243	(21.1)
Special/Express Service/Cecil	145,708	180,744	157,999	154,851	155,254	0.3
Fixed Route	596,695	1,559,932	1,525,104	1,924,487	3,523,178	83.1
Demand Response Service	824,801	629,168	768,195	800,302	596,565	(25.5)
Greyhound	166,496	116,705	131,521	138,324	129,268	(6.5)
Planning	-	-	-	-	-	-
TOTAL EXPENDITURES BY DEPARTMENT	\$ 3,976,456	5,339,818	5,574,920	6,073,975	6,814,509	12.2

^ In FY 2010-11 all compensation and benefits were included in "Other Charges." For FY 2011-12, expenses in the categories are identified. The employees of Citibus are employees of McDonald Transit.

Transit - Department Expenditures

Texas Tech Service						
	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ -	1,111,837	1,385,953	1,443,126	1,094,381	(24.2)
Benefits	-	282,835	331,893	344,813	418,731	21.4
Supplies	515,936	375,608	579,610	542,332	567,768	4.7
Maintenance	52,517	384,960	432,086	461,619	-	(100.0)
Professional Services/Training	-	578,262	116,485	116,947	172,553	47.5
Other Charges	1,674,303	119,767	146,073	147,174	156,811	6.5
TOTAL TEXAS TECH SERVICE	\$ 2,242,756	2,853,269	2,992,101	3,056,011	2,410,243	(21.1)

Special/Express Service/Cecil

Special/Express Service/Cecil						
EXPENDITURES BY CATEGORY						
Compensation	\$ -	91,990	81,174	79,946	71,690	(10.3)
Benefits	-	41,015	34,627	34,564	40,221	16.4
Supplies	32,275	14,698	15,673	13,910	22,608	62.5
Maintenance	3,285	16,539	12,834	12,847	-	(100.0)
Professional Services/Training	-	9,516	7,778	8,023	12,275	53.0
Other Charges	110,148	6,986	5,912	5,561	8,460	52.1
TOTAL SPECIAL/EXPRESS SERVICE/CECIL	\$ 145,708	180,744	157,999	154,851	155,254	0.3

Fixed Route

Fixed Route						
EXPENDITURES BY CATEGORY						
Compensation	\$ -	12,160	-	-	1,212,159	-
Benefits	-	924,891	439,622	882,578	1,099,689	24.6
Supplies	92,146.00	211,228	712,719	666,997	705,335	5.7
Maintenance	23,066	30,000	15,000	-	-	-
Professional Services/Training	-	181,673	174,100	190,155	274,294	44.2
Other Charges	481,483	199,980	183,664	184,756	231,702	25.4
TOTAL FIXED ROUTE	\$ 596,695	1,559,932	1,525,104	1,924,487	3,523,178	83.1

Demand Response Service

Demand Response Service						
EXPENDITURES BY CATEGORY						
Benefits	-	-	92,393	142,863	-	(100.0)
Supplies	189,849	49,190	447,748	419,003	441,383	5.3
Maintenance	21,322	-	-	-	-	-
Professional Services/Training	-	481,842	104,449	114,082	28,915	(74.7)
Other Charges	613,630	98,136	123,605	124,354	126,266	1.5
TOTAL DEMAND RESPONSE SERVICE	\$ 824,801	629,168	768,195	800,302	596,565	(25.5)

Greyhound

Greyhound						
EXPENDITURES BY CATEGORY						
Compensation	\$ -	96,435	109,824	115,973	105,981	(8.6)
Benefits	-	20,270	21,697	22,351	23,287	4.2
Other Charges	166,496	-	-	-	-	-
TOTAL GREYHOUND	\$ 166,496	116,705	131,521	138,324	129,268	(6.5)

^ In FY 2010-11 all compensation and benefits were included in "Other Charges." For FY 2011-12, expenses in the categories are identified. The employees of Citibus are employees of McDonald Transit.

Transit - Section 5307 Grant Overview

FUNDING SOURCES

	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
ADA Capital	\$ 280,000	280,000	300,000	313,344	313,344	-
Capital	70,400	408,626	275,000	275,000	200,000	(27.3)
Capital Maintenance	2,250,843	1,357,093	1,359,912	1,628,388	2,191,301	34.6
Operating Assistance	17,643	969,712	969,712	813,307	322,067	(60.4)
Planning	227,713	122,795	160,640	127,631	106,729	(16.4)
Transfer from Operating for Local Match	715,283	1,438,422	1,619,897	1,383,379	1,024,910	(25.9)
TOTAL	\$ 3,561,882	4,576,648	4,685,161	4,541,049	4,158,351	(8.4)

Texas Tech Service

EXPENDITURES BY CATEGORY

Compensation	\$ -	-	-	-	373,578	-
Benefits	-	-	-	-	109,286	-
Supplies	1,401	-	-	-	-	-
Maintenance	362,592	-	-	-	431,456	-
Other Charges	683,162	-	-	-	-	-
TOTAL TEXAS TECH SERVICE	\$ 1,047,155	-	-	-	914,320	-

Special/Express/Cecil

EXPENDITURES BY CATEGORY

Compensation	\$ -	-	-	-	18,147	-
Benefits	-	-	-	-	4,308	-
Supplies	88	-	-	-	-	-
Maintenance	22,682	-	-	-	18,733	-
Other Charges	42,736	-	-	-	-	-
TOTAL SPECIAL/EXPRESS/CECIL	\$ 65,506	-	-	-	41,188	-

Fixed Route

EXPENDITURES BY CATEGORY

Compensation	\$ -	1,817,183	1,922,522	2,084,555	962,133	(53.8)
Benefits	-	132,163	583,010	196,408	135,957	(30.8)
Supplies	13,819	-	-	-	-	-
Maintenance	-	772,806	560,260	596,547	579,437	(2.9)
Professional Services/Training	314,393	-	-	-	-	-
Other Charges	602,918	20,606	16,226	16,234	-	(100.0)
Capital Outlay/Reimbursements	-	297,087	253,572	253,572	192,058	(24.3)
TOTAL FIXED ROUTE	\$ 931,130	3,039,845	3,335,590	3,147,315	1,869,585	(40.6)

Demand Response Service

EXPENDITURES BY CATEGORY

Compensation	\$ -	609,564	691,498	718,876	710,199	(1.2)
Benefits	-	322,888	266,418	315,620	191,497	(39.3)
Supplies	64,951	233,831	-	-	2,639	-
Maintenance	-	109,500	182,256	139,806	116,454	(16.7)
Professional Services/Training	354,076	75,389	-	-	110,883	-
Other Charges	814,422	8,128	-	-	10,232	-
Capital Outlay/Reimbursements	-	24,009	90,178	90,178	57,942	(35.7)
TOTAL DEMAND RESPONSE SERVICE	\$ 1,233,449	1,383,309	1,230,351	1,264,481	1,199,846	(5.1)

Planning

EXPENDITURES BY CATEGORY

Compensation	\$ -	153,494	119,220	129,253	133,412	3.2
Other Charges	284,641	-	-	-	-	-
TOTAL PLANNING	\$ 284,641	153,494	119,220	129,253	133,412	3.2

GRAND TOTAL EXPENDITURES	\$ 3,561,882	4,576,648	4,685,161	4,541,049	4,158,351	(8.4)
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^ In FY 2010-11 all compensation and benefits were included in "Other Charges." For FY 2011-12, expenses in the categories are identified. The employees of Citibus are employees of McDonald Transit.

Transit - Section 5316 Grant Overview

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Job Access Reverse Commute (JARC)	\$ 366,606	184,915	-	-	-	-
Transfer from Operating for Local Match	183,441	184,915	-	-	-	-
TOTAL	\$ 550,047	369,830	-	-	-	-
Fixed Route						
EXPENDITURES BY CATEGORY						
Compensation	\$ -	369,830	-	-	-	-
Supplies	324,415	-	-	-	-	-
Other Charges	225,632	-	-	-	-	-
TOTAL FIXED ROUTE	\$ 550,047	369,830	-	-	-	-
GRAND TOTAL EXPENDITURES	\$ 550,047	369,830	-	-	-	-

Transit - Section 5307 State Operating Assistance Grant Overview

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
State Operating Assistance Grant	\$ 622,763	619,530	637,480	637,480	610,910	(4.2)
TOTAL	\$ 622,763	619,530	637,480	637,480	610,910	(4.2)
Fixed Route						
EXPENDITURES BY CATEGORY						
Compensation	\$ -	-	-	78,476	-	-
Supplies	77,637	-	-	-	-	-
Maintenance	22,482	-	-	-	-	-
Other Charges	315,077	-	-	-	-	-
TOTAL FIXED ROUTE	\$ 415,196	-	-	78,476	-	(100.0)
Demand Response Service						
EXPENDITURES BY CATEGORY						
Compensation	\$ -	345,742	386,308	371,948	258,891	(30.4)
Benefits	-	273,788	251,172	187,056	352,019	88.2
Supplies	37,749.00	-	-	-	-	-
Maintenance	10,599	-	-	-	-	-
Other Charges	159,219	-	-	-	-	-
TOTAL DEMAND RESPONSE SERVICE	\$ 207,567	619,530	637,480	559,004	610,910	9.3
GRAND TOTAL EXPENDITURES	\$ 622,763	619,530	637,480	637,480	610,910	(4.2)

^ In FY 2010-11 all compensation and benefits were included in "Other Charges." For FY 2011-12, expenses in the categories are identified. The employees of Citibus are employees of McDonald Transit.

Transit - Section 5310 Federal Capital Grant Overview

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Federal Capital Grant - FY 2012-13	\$ 86,384	82,288	201,776	187,209	187,209	-
Transfer from Operating for Local Match	21,596	20,572	59,444	46,802	46,802	-
TOTAL	\$ 107,980	102,860	261,220	234,011	234,011	-

Demand Response Service

EXPENDITURES BY CATEGORY						
Maintenance	\$ -	102,860	261,220	234,011	234,011	-
Other Charges	107,980	-	-	-	-	-
TOTAL DEMAND RESPONSE SERVICE	\$ 107,980	102,860	261,220	234,011	234,011	-
GRAND TOTAL EXPENDITURES	\$ 107,980	102,860	261,220	234,011	234,011	-

Transit - Community Development Block Grant Overview

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
CDBG - FY 2012-13	\$ 200,000	167,433	159,174	159,174	159,174	-
TOTAL	\$ 200,000	167,433	159,174	159,174	159,174	-

Demand Response Service

EXPENDITURES BY CATEGORY						
Compensation	\$ -	167,433	159,174	159,174	159,174	-
Supplies	50,000	-	-	-	-	-
Other Charges	150,000	-	-	-	-	-
TOTAL DEMAND RESPONSE SERVICE	\$ 200,000	167,433	159,174	159,174	159,174	-
GRAND TOTAL EXPENDITURES	\$ 200,000	167,433	159,174	159,174	159,174	-

Transit - Section 5317 Grant Overview

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
New Freedom Grant	\$ 148,108	73,957	-	-	-	-
Transfer from Operating for Local Match	18,750	46,222	-	-	-	-
TOTAL	\$ 166,858	120,179	-	-	-	-

Demand Response Service

EXPENDITURES BY CATEGORY						
Compensation	\$ -	44,688	-	-	-	-
Supplies	91,858	-	-	-	-	-
Maintenance	-	75,491	-	-	-	-
Other Charges	75,000	-	-	-	-	-
TOTAL DEMAND RESPONSE SERVICE	\$ 166,858	120,179	-	-	-	-
GRAND TOTAL EXPENDITURES	\$ 166,858	120,179	-	-	-	-

^ In FY 2010-11 all compensation and benefits were included in "Other Charges." For FY 2011-12, expenses in the categories are identified. The employees of Citibus are employees of McDonald Transit.

Transit - Section 5304 Grant Overview

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
State Planning Assistance Grant - FY 2012-13	\$ 23,253	33,847	100,000	-	-	-
TOTAL	\$ 23,253	33,847	100,000	-	-	-

Planning

EXPENDITURES BY CATEGORY						
Compensation	\$ -	33,847	100,000	-	-	-
Other Charges	23,253	-	-	-	-	-
TOTAL PLANNING	\$ 23,253	33,847	100,000	-	-	-
GRAND TOTAL EXPENDITURES	\$ 23,253	33,847	100,000	-	-	-

Transit - Section 5303 Municipal Planning Organization Grant Overview

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
MPO Grant - FY 2012-13	\$ 60,000	60,000	53,700	53,700	53,700	-
TOTAL	\$ 60,000	60,000	53,700	53,700	53,700	-

Planning

EXPENDITURES BY CATEGORY						
Compensation	\$ -	12,972	15,050	12,503	8,623	(31.0)
Benefits	-	40,178	31,800	34,347	38,227	11.3
Professional Services/Training	-	6,850	6,850	6,850	6,850	-
Other Charges	60,000	-	-	-	-	-
TOTAL PLANNING	\$ 60,000	60,000	53,700	53,700	53,700	-
GRAND TOTAL EXPENDITURES	\$ 60,000	60,000	53,700	53,700	53,700	-

Transit - Section 5307 FY 2008-09 Grant Overview

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Operating Assistance	\$ 798,262	-	-	-	-	-
Transfer from Operating for Local Match	704,619	-	-	-	-	-
TOTAL	\$ 1,502,881	-	-	-	-	-

Fixed Route

EXPENDITURES BY CATEGORY						
Supplies	\$ 141,791	-	-	-	-	-
Other Charges	562,828	-	-	-	-	-
TOTAL FIXED ROUTE	\$ 704,619	-	-	-	-	-

Demand Response Service

EXPENDITURES BY CATEGORY						
Supplies	\$ 128,144	-	-	-	-	-
Other Charges	576,475	-	-	-	-	-
TOTAL DEMAND RESPONSE SERVICE	\$ 704,619	-	-	-	-	-

Planning

EXPENDITURES BY CATEGORY						
Compensation	\$ 93,643	-	-	-	-	-
TOTAL PLANNING	\$ 93,643	-	-	-	-	-
GRAND TOTAL EXPENDITURES	\$ 1,502,881	-	-	-	-	-

Transit - Section 5311 State Grant Overview

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
State Grant 5311 - Transfer Plaza Renovation	\$ 673,430	46,088	263,278	-	-	-
TOTAL	\$ 673,430	46,088	263,278	-	-	-

Capital Outlay/Reimbursements

EXPENDITURES BY CATEGORY

Capital Outlay/Reimbursements	\$ 673,430	46,088	263,278	-	-	-
TOTAL CAPITAL OUTLAY/REIMBURSEMENTS	\$ 673,430	46,088	263,278	-	-	-
GRAND TOTAL EXPENDITURES	\$ 673,430	46,088	263,278	-	-	-

Transit - Section 5308 Federal Clean Fuels Grant Overview

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Federal Capital Grant - FY 2012-13	\$ -	2,000,000	-	-	-	-
TOTAL	\$ -	2,000,000	-	-	-	-

Capital Outlay/Reimbursements

EXPENDITURES BY CATEGORY

Capital Outlay/Reimbursements	\$ -	2,000,000	-	-	-	-
TOTAL CAPITAL OUTLAY/REIMBURSEMENTS	\$ -	2,000,000	-	-	-	-
GRAND TOTAL EXPENDITURES	\$ -	2,000,000	-	-	-	-

Transit - Section 5309 State of Good Repair Grant Overview

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Federal Capital Grant - FY 2012-13	\$ -	-	875,000	-	-	-
TOTAL	\$ -	-	875,000	-	-	-

Capital Outlay/Reimbursements

EXPENDITURES BY CATEGORY

Capital Outlay/Reimbursements	\$ -	-	875,000	-	-	-
TOTAL CAPITAL OUTLAY/REIMBURSEMENTS	\$ -	-	875,000	-	-	-
GRAND TOTAL EXPENDITURES	\$ -	-	875,000	-	-	-

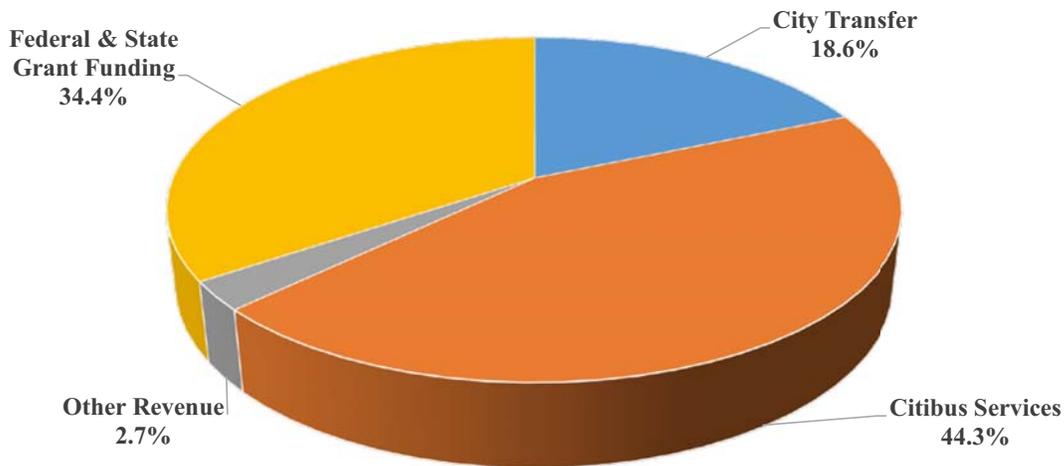
TOTAL FUNDING SOURCES	\$ 7,469,094	8,096,415	7,035,013	5,625,414	5,216,146	(7.3)
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GRAND TOTAL EXPENDITURES	\$ 7,469,094	8,096,415	7,035,013	5,625,414	5,216,146	(7.3)
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^ In FY 2010-11 all compensation and benefits were included in "Other Charges." For FY 2011-12, expenses in the categories are identified. The employees of Citibus are employees of McDonald Transit.

Transit Fund Revenue Analysis

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
City Transfer	\$ 752,297	1,431,877	1,431,877	1,647,223	2,235,272
Citibus Services	4,732,568	5,310,626	5,559,449	5,591,896	5,326,949
Other Revenue	189,000	268,000	303,000	275,000	324,000
Federal & State Grant Funding	6,575,405	6,406,284	5,355,672	4,195,233	4,144,434
Total Revenue Sources	12,249,270	13,416,787	12,649,998	11,709,352	12,030,655
Utilization of Net Assets	-	19,446	-	-	-
TOTAL FUNDING SOURCES	\$ 12,249,270	13,436,233	12,649,998	11,709,352	12,030,655



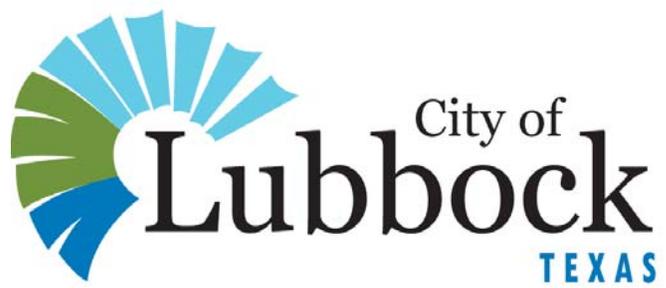
Transportation services offered by Citibus include fixed route, route guarantee, special services, demand response service, and the Texas Tech sub system. The revenue generated through the contract with Texas Tech Student Government Association to provide bus service during the academic year produces the majority of revenue earned by these services. FY 2014-15 revenue estimates for these services are projected based upon contract amounts and/or prior year actuals. Federal and state grant funding is estimated according to information released by the granting agencies during the annual budget preparation. The transfer amount from the General Fund is based upon budgeted expenditures and availability of grant funding. Other revenue generated in the Transit Fund includes advertising income and proceeds from leasing or selling buses.

Transit Fund Line Item Funding Source Summary

FUNDING SOURCES	Account	Actual	Actual	Actual	Re-Forecasted	Budget	% Change
	Number	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
City Routes	6640	\$ 795,000	909,626	780,000	770,000	701,340	(8.9)
Demand Response Services	6641	1,000,000	950,000	1,087,473	1,100,000	837,493	(23.9)
Tech Sub System	6642	2,684,568	3,175,000	3,414,936	3,459,856	3,535,452	2.2
Route Guarantee	6643	23,000	26,000	27,040	27,040	27,664	2.3
Advertising Revenue	6644	185,000	220,000	275,000	275,000	300,000	9.1
Special Services	6645	55,000	75,000	80,000	75,000	95,000	26.7
Greyhound	6646	175,000	175,000	170,000	160,000	130,000	(18.8)
Megabus	6647	-	-	-	12,000	-	(100.0)
Sale of Equipment Vehicle	7104	4,000	48,000	28,000	-	24,000	-
Capital Contribution	7430	-	-	-	-	-	-
Transfer from Special Revenue Fund	7903	-	-	-	-	-	-
Transfer from General Fund	7904	752,297	1,431,877	1,431,877	1,647,223	2,235,272	35.7
TOTAL REVENUE SOURCES		\$ 5,673,865	7,010,503	7,294,326	7,526,119	7,886,221	4.8

Summary of Transit Fund Fee Changes

ACCOUNT DESCRIPTION	Account		Actual		Actual	Amended	Adopted	% Change from Amended
	Number	Rate Details	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	
Demand Response Services	6641	MTP Clients	26.7200	26.7200	26.7200	26.7200	23.0000	(0.1392)
Tech Sub System	6642	Cost per Hour Service	46.0200	48.5500	50.0000	50.0000	51.0000	0.0200
Route Guarantee	6643	Fee per trip	110.0000	125.0000	130.0000	130.0000	133.0000	0.0231
Special Services	6645	Bus (three hour minimum/each additional hour)	300/50	300/50	360/60	360/60	375/65	.0417/.0833
		Van (three hour minimum/each additional hour)	200/50	200/50	260/60	260/60	275/65	.0577/.0833



Wastewater Overview

Mission and Purpose

To enhance the quality of life and protect public health by providing reliable and cost-effective wastewater service, treatment, disposal, and recycling of wastewater in conformance with State and Federal regulations. The Wastewater Department provides the following services:

- Perform predictive, preventative, and emergency maintenance of approximately 1,115 miles of wastewater lines, 32 lift stations, and 15,892 manholes.
- Educate the public concerning wastewater reuse.
- Provide engineering and wastewater resource planning, thus improving wastewater treatment facilities and infrastructure.

Overview

Wastewater collection and treatment is provided within the city limits to residential, commercial, and industrial customers. As of January 1, 2014, the collection system consisted of 1,115 miles of sanitary sewer lines and 32 lift stations. The wastewater treatment plant has a permitted capacity of 31.5 million gallons per day and an average utilization of approximately 18 million gallons per day. The peak utilization of the wastewater treatment plant is 24 million gallons per day. The treated wastewater is disposed of or reused in various ways. In 2013, approximately 36 percent of the wastewater was used to irrigate crops at the Lubbock Land Application Site and 29 percent was used to irrigate crops at the Hancock Land Application Site. In addition, Xcel Energy used approximately 13 percent of the treated wastewater, and 22 percent was discharged into the North Fork of the Double Mountain Fork of the Brazos River (North Fork). Currently, dewatered solids generated during the wastewater treatment process are hauled and disposed of at the City's regional solid waste landfill in Abernathy, Texas.

Supplementing the City's potable water supply with indirect and/or direct reuse of the City's reclaimed water is an important part of the City's 2013 Strategic Water Supply Plan adopted by the City Council. As a result, several projects are underway that improve the quality of the treated wastewater so it can be reused in beneficial ways. The City has completed Phase I, Phase II, and the digester upgrades of Phase III of a four-phase project to upgrade the Southeast Water Reclamation Plant. Phase I included upgrades and improvements to the influent lift station. Phase II construction included upgrades to Plant 3 for filtration and ultraviolet disinfection, and Plant 4 for biological nutrient removal, filtration, and ultraviolet disinfection. Phase III includes design and construction improvements to anaerobic digesters and solids handling. Upgrades to digesters No. 8 and No. 9, including new covers, new mixing system, new heating system, and gas piping, were completed in May 2013.

The solids handling process design began in February 2012. Upgrades include thickening improvements, dewatering

improvements, solids loading, solids handling odor control, and headworks odor control. Construction of the solids facilities upgrades began May 2014. Phase IV will include upgrades to Plant 3 for biological removal. These efforts will improve the quality of the City's effluent discharge and prepare it for possible future direct or indirect reuse. The high quality effluent will be discharged into the North Fork. In addition, the City is currently participating in a statewide direct potable reuse study to determine the best approach to treating reclaimed water and reusing it as part of our drinking water supply in the future.

The 2008 Wastewater Master Plan recommended several improvements to the collection system in order to meet population growth as well as aging infrastructure replacement needs. South Lubbock Sanitary Sewer System Expansion Phase I Package A of this expansion was completed in August 2012 with the completion of a 54" sanitary sewer line tie-in at the headworks lift station at the Southeast Water Reclamation Plant. The project consists of engineering design and construction of large diameter sanitary sewer interceptors for the expansion of the existing sanitary sewer system. This will relieve the surcharge of sewer mains currently servicing multiple sewer sheds in south Lubbock. Construction of this inceptor will begin in the summer of 2014. In addition, the design of a new Northwest Wastewater Treatment Plant and Outfall has begun to relieve the surcharge of sewer mains serving North Lubbock.

Goals and Objectives

The following goals are associated with the implementation of the Wastewater Master Plan that was completed in FY 2010-11:

- Treatment Standards: Meet regulatory requirements for the wastewater system by:
 - Striving to be efficient and effective.
 - Seeking to stay current on regulatory changes.
 - Striving to comply with regulatory permits.
- Wastewater Reuse: Develop a sustainable water supply as described in the 2013 Strategic Water Supply Plan, including:
 - Improving the existing wastewater treatment facilities by increasing the effluent quality to stream discharge standards and diversifying beneficial uses of effluent.
 - Discharge treated wastewater and playa lake storm water to the North Fork.
 - Constructing reservoirs and infrastructure on the North Fork to capture developed water for beneficial use.
 - Study the potential for direct potable reuse of wastewater.
- System Sustainability: Maintain long-term infrastructure viability by replacing and/or rehabilitating aging wastewater lines, manholes, and treatment and lift station facilities.

Wastewater Overview

- System Expansion: Expand the wastewater collection infrastructure and treatment facilities to accommodate developing areas of the City, and remove flow restrictions from the system.

Accomplishments for FY 2013-14

- Participated in a direct potable reuse study funded in part by the Texas Water Development Board to determine the best approach to treating reclaimed water and reusing it as part of our drinking water supply in the future.
- Renewal of the Southeast Water Reclamation Plant Texas Commission on Environmental Quality Wastewater Discharge Permit and the Jim Bertram Lake System Texas Commission on Environmental Quality Industrial Discharge Permit.
- Installed 67,162 linear feet and cleaned out 170 miles of wastewater mains.
- Treated and disposed of 6.56 billion gallons of wastewater.
- Monitored 475 food establishments as part of the surcharge program.
- Analyzed 10,648 wastewater samples.
- Sampled 157 wells on the Lubbock Land Application site, the Hancock Land Application site, and along the Jim Bertram Lake System to determine nitrogen contamination levels in the groundwater.
- Rehabilitated manholes in the collection system.
- Completed the upgrades to Digesters 8 and 9 at the Southeast Water Reclamation Plant.
- Completed the rehabilitation of the Airport Lift Station.
- Completed a Condition Assessment of the Canyon Lakes Interceptor.
- Adjusted 301 Manholes.

Objectives for FY 2014-15

- Begin evaluation of potential strategies for reducing land application of wastewater effluent.
- Continue the direct potable reuse study funded in part by the Texas Water Development Board.
- Begin an indirect reuse study that will provide additional information regarding water supply strategies associated with reclaimed water as described in the 2013 Strategic Water Supply Plan.
- Continue construction of Phase 3 Solids Handling Facilities upgrades.
- Finish construction of Phase I Package B of the South Lubbock Sanitary Sewer Expansion, which will eliminate a lift station and gravity flow sewer from south and southwest Lubbock directly to the Southeast Water Reclamation Plant.
- Complete engineering design for Phase II of the South Lubbock Sanitary Sewer Expansion, which will extend sewer service south along the FM 1585 corridor.

- Begin construction of the new Northwest Water Reclamation Plant.
- Start rehabilitation of the Canyon Lakes Sanitary Sewer Main Rehabilitation.
- Rehabilitate Lift Station No. 41.
- Clean 140 linear miles of wastewater mains.
- Pump 1.11 billion gallons of groundwater from under the Lubbock Land Application Site to aid in remediation of nitrate contamination.
- Increase the number of wastewater samples analyzed to 10,750.
- Increase the number of inspections of pretreatment systems in order to reduce the amount fats, oils, and grease entering the wastewater system.
- Maintain and repair sewer mains in order to protect the health and safety of our citizens.

Financial Condition

Adjusting for accounts payable, other current liabilities, and restricted cash at September 30, 2013, \$19,752,921 is available for appropriation. Bringing that amount forward, the amount available for appropriation at September 30, 2014 is expected to be \$19,559,909. The Wastewater Fund is required, by policy, to have 25% of revenue set aside as a reserve. The fund is forecast to have a reserve surplus of \$10,813,128 at September 30, 2014.

Current Assets at September 30, 2013	\$ 14,563,031
Less: Accounts Payable and Accrued Liabilities	<u>(1,380,040)</u>
Net Current Assets	<u>\$ 13,182,991</u>
Cashflow Calculations	
Current Assets Less Current Liabilities	13,182,991
Add: Restricted Cash reserved for Debt Service	<u>6,569,930</u>
Total Available Cash at September 30, 2013	<u>\$ 19,752,921</u>
FY 2013-14 Budget Forecast:	
Operating Revenues	\$ 34,987,121
Non-Operating Revenues	123,870
Less: Expenses	<u>(35,304,003)</u>
Forecast Addition to Net Current Assets	<u>(193,012)</u>
Total Available Cash by September 30, 2014	19,559,909
Estimated September 30, 2014	
Target Net Assets Policy	25.00%
Target Net Assets by Policy	<u>\$ 8,746,780</u>
Available for Appropriation at September 30, 2014	<u>\$ 10,813,128</u>

Revenue Overview

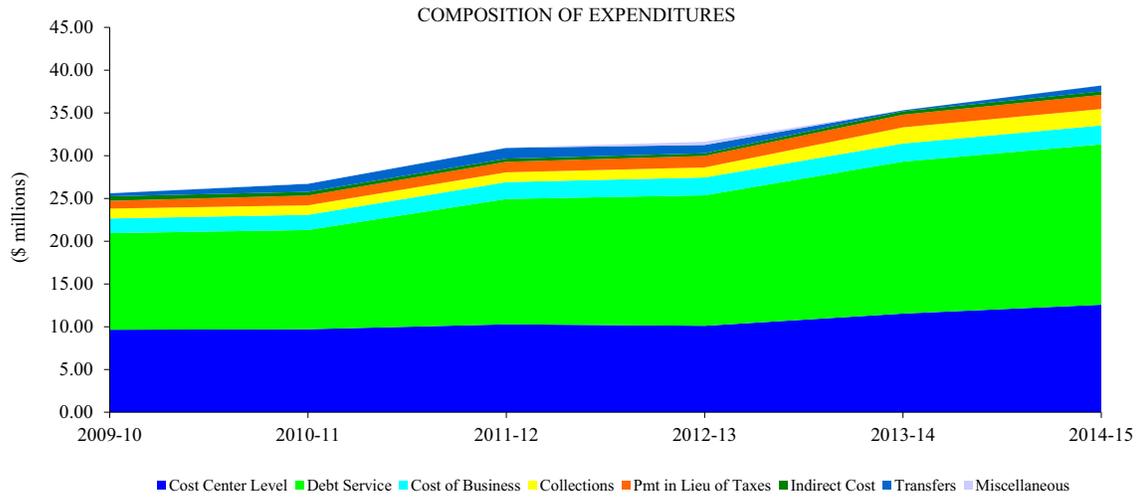
- Budgeted revenues increased \$1,758,650, or 5.0 percent, for FY 2014-15.
- Metered services increased \$1,745,690, or 5.2 percent, due to an expected increase in customer growth and a 0.20 increase in the volume charge.

Wastewater Overview

Expense Overview

- Budgeted expenses increased \$2,899,267, or 8.2 percent, when compared to the FY 2013-14 Operating Budget.
- Compensation increased \$253,210, or 8.1 percent, due to the addition of two Treatment Plant Operator positions added to Wastewater Treatment, the three percent cost of living adjustment from FY 2013-14, and the compensation study
- Benefits increased \$125,470, or 7.9 percent, due to the addition of two staff positions, the three percent cost of living adjustment from FY 2013-14, and the compensation study.
- Supplies decreased \$50,573, or 4.5 percent, due to decrease in chemical, clothing and small tool supplies along with decrease in fuel costs.
- Maintenance increased \$65,526, or 5.7 percent, due to new equipment in the SCADA system and maintenance needed on transformers, boilers, and digester equipment.
- Professional Services increased \$89,668, or 13.5 percent, due to higher wastewater permit fee with Texas Commission on Environmental Quality as well as increase in consulting fees for remediation program and compliance reports for Lubbock and Hancock land application sites.
- Other charges decreased \$407,479, or 86.9 percent due to cash funding of equipment in prior fiscal year.
- Scheduled charges increased \$488,225, or 15.2 percent due to increases to electric, gas and solid waste disposal costs.
- Capital outlay increased \$468,000, due to acquisition of jet away easement machine for Wastewater Collection, and air cart and drill, portable air compressor, and two center pivots for Land Application.
- The Debt Service payment increased \$998,269, or 5.8 percent, due to the new debt payments related to the issuance of the 2013 Certificates of Obligation (CO), offset by retiring debt and refunding savings.
- The transfer in lieu of property tax to the General Fund increased \$168,017, or 11.2 percent, due to an increase in capital assets and a higher tax rate.
- The cost of business transfer to the General Fund increased \$109,476, or 5.2 percent, due to an increase in total revenue. The amount budgeted is equal to 6 percent of gross revenues.
- The transfer to Wastewater Capital increased \$572,645, or 522.9 percent due to funding two new projects - Wastewater Indirect Reuse Evaluation and Vehicle Replacement and adding funding to one existing project – Land Application Production and Monitoring Wells.

Enterprise Fund - Wastewater Utility



	Actual	Actual	Actual	Amended	Budget	Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
STAFFING						
Treatment	26	26	26	26	28	2
Collection	13	13	16	16	16	-
Land Application	16	15	15	15	15	-
Industrial Monitoring	7	8	8	8	8	-
Laboratory	7	6	6	6	6	-
Sampling & Monitoring	3	3	3	3	3	-
Pro Rata	-	-	-	-	-	-
TOTAL STAFFING	72	71	74	74	76	2

	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
PERFORMANCE MEASURES						
Wastewater Customer Accounts Per Employee	1,026	1,040	1,011	1,025	985	(3.9)
Commercial/Industrial Meetings Conducted	135	125	110	130	130	-
Permit Required Samples Collected	3,289	3,289	3,289	3,289	3,289	-

Wastewater Utility - Fund Overview

	Actual	Actual	Actual	Amended	Budget	% Change
FUNDING SOURCES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
License and Permits	657	2,832	2,132	1,610	1,810	12.4
Enterprise Fund Fees	243,080	269,672	253,205	327,000	348,000	6.4
Interest Earnings	5,094	29,652	(1,850)	-	-	-
Junk Sales	31,835	64,527	13,238	45,000	25,000	(44.4)
Metered Services	29,029,085	30,301,056	32,821,726	33,555,554	35,301,244	5.2
Department Operations	1,233,453	1,552,716	1,105,817	1,102,957	1,134,200	2.8
Transfer from Other Funds	53,509	88,562	84,294	78,870	59,387	(24.7)
EPA Grant	116,497	93,881	21,986	-	-	-
Total Revenue Sources	30,713,209	32,402,895	34,300,547	35,110,991	36,869,641	5.0
Utilization of Net Assets	-	-	-	193,012	1,333,630	591.0
TOTAL FUNDING SOURCES	30,713,209	32,402,895	34,300,547	35,304,004	38,203,271	8.2

	Actual	Actual	Actual	Amended	Budget	% Change
DEPARTMENT LEVEL EXPENSES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	2,955,461	2,882,893	2,992,923	3,134,625	3,387,836	8.1
Benefits	1,247,961	1,451,351	1,487,179	1,582,316	1,707,786	7.9
Supplies	815,081	1,027,946	900,318	1,132,457	1,081,884	(4.5)
Maintenance	1,261,494	1,284,674	1,017,779	1,158,645	1,224,172	5.7
Professional Services/Training	598,148	707,810	593,101	664,715	754,383	13.5
Other Charges	63,376	114,943	46,607	469,113	61,634	(86.9)
Scheduled Charges	2,671,402	2,722,214	2,982,781	3,215,784	3,704,009	15.2
Capital Outlay/Reimbursements	83,671	93,600	95,451	180,000	648,000	260.0
TOTAL DEPARTMENT LEVEL EXPENSES	9,696,594	10,285,431	10,116,139	11,537,655	12,569,703	8.9

FUND LEVEL EXPENSES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Debt Service	11,275,453	14,519,653	14,961,287	17,207,828	18,206,097	5.8
Master Lease	464,269	242,026	363,519	567,544	546,257	(3.8)
Indirect Cost Allocation	452,079	373,817	317,057	394,616	410,340	4.0
Payment In Lieu of Property Tax	1,131,867	1,220,414	1,344,987	1,499,762	1,667,779	11.2
Payment In Lieu of Franchise Fee	1,767,080	1,954,368	2,091,366	2,102,702	2,212,178	5.2
Transfer to LP&L - Collections	1,106,857	1,150,915	1,150,915	1,884,393	1,904,524	1.1
Transfer to Wastewater Capital	945,000	1,275,000	975,000	109,504	682,149	522.9
Miscellaneous	34,205	1,009	365,514	-	4,243	-
Transfer to General Fund Capital	-	-	220,000	-	-	-
TOTAL FUND LEVEL EXPENSES	17,176,810	20,737,202	21,789,644	23,766,349	25,633,567	7.9
TOTAL EXPENSES	26,873,404	31,022,633	31,905,784	35,304,004	38,203,271	8.2

Wastewater Utility - Rate Model

FUNDING SOURCES	Budget		Forecast			
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
License and Permits	\$ 1,810	1,864	1,920	1,978	2,037	2,098
Enterprise Fund Fees	348,000	354,960	362,059	369,300	376,686	384,220
Interest Earnings	-	91,131	105,761	124,959	172,257	236,269
Junk Sales	25,000	25,000	25,000	25,000	25,000	25,000
Metered Services	35,301,244	39,149,765	43,577,243	46,479,504	47,973,949	48,265,955
Department Operations	1,134,200	1,146,314	1,158,565	1,170,953	1,183,482	1,196,153
Transfer from Other Funds	59,387	60,575	61,786	63,022	64,282	65,568
Total Revenue Sources	36,869,641	40,829,609	45,292,334	48,234,716	49,797,694	50,175,263
Use of Net Assets	1,333,630	4,124,799	1,605,611	-	-	-
TOTAL FUNDING SOURCES	\$ 38,203,271	44,954,408	46,897,945	48,234,716	49,797,694	50,175,263

* Civil Service rank within the Fire Prevention Division will only serve to designate a pay grade and will be considered separate and apart from the personnel schedule as

DEPARTMENT LEVEL EXPENSES	Budget		Forecast			
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Compensation	\$ 3,387,836	3,455,592	3,524,704	3,595,198	3,667,102	3,740,444
Benefits	1,707,786	1,802,317	1,904,777	2,015,927	2,136,606	2,267,735
Supplies	1,081,884	1,103,521	1,125,592	1,148,104	1,171,066	1,194,487
Maintenance	1,224,172	1,248,655	1,273,628	1,299,101	1,325,083	1,351,584
Professional Services/Training	754,383	769,471	784,860	800,557	816,568	832,900
Other Charges	61,634	62,867	64,124	65,406	66,715	68,049
Scheduled Charges	3,704,009	3,757,204	3,811,233	3,866,111	3,921,852	3,978,472
Capital Outlay/Reimbursements	648,000	660,960	674,179	687,663	701,416	715,444
TOTAL DEPARTMENT LEVEL EXPENSES	\$ 12,569,703	12,860,587	13,163,097	13,478,067	13,806,408	14,149,115

FUND LEVEL EXPENSES							
Debt Service	\$ 18,210,340	23,541,509	25,157,097	25,030,017	25,523,088	26,008,850	
Master Lease	546,257	675,413	810,025	870,914	952,126	947,625	
Total Transfers	6,194,821	6,551,899	6,942,726	7,246,024	7,470,361	7,627,491	
Transfer to Wastewater Capital	682,149	1,325,000	825,000	325,000	75,000	325,000	
TOTAL FUND LEVEL EXPENSES	\$ 25,633,568	32,093,821	33,734,848	33,471,956	34,020,575	34,908,966	
TOTAL EXPENSES	\$ 38,203,271	44,954,408	46,897,945	46,950,023	47,826,983	49,058,080	

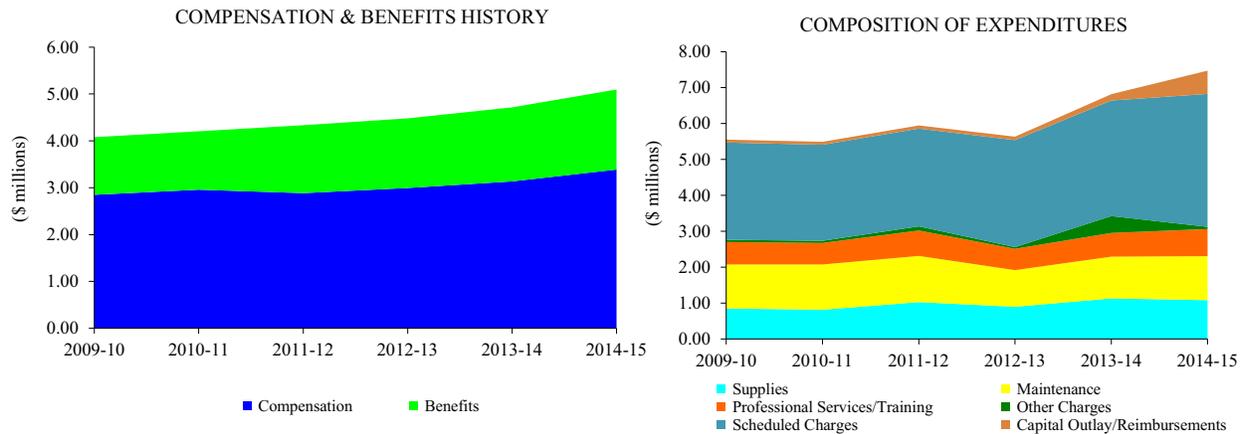
APPROPRIABLE NET ASSETS	Budget		Forecast				
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Net Assets	\$ 19,559,909	18,226,279	14,101,480	12,495,869	13,780,562	15,751,273	16,868,455
Less: Net Asset Reserve Policy	(8,746,780)	(9,196,313)	(10,163,226)	(11,274,947)	(12,005,434)	(12,384,039)	(12,462,107)
TOTAL APPROPRIABLE NET ASSETS	\$ 10,813,128	9,029,965	3,938,254	1,220,922	1,775,128	3,367,234	4,406,349

Base Charges							
Residential No Meter	\$ 53.00	53.00	60.57	68.14	68.14	68.14	68.14
0.75" meter	14.00	14.00	16.00	18.00	18.00	18.00	18.00
1.00" meter	17.06	17.06	19.49	21.93	21.93	21.93	21.93
1.50" meter	24.66	24.66	28.18	31.71	31.71	31.71	31.71
2.00" meter	33.81	33.81	38.64	43.47	43.47	43.47	43.47
3.00" meter	55.19	55.19	63.07	70.95	70.95	70.95	70.95
4.00" meter	85.68	85.68	97.92	110.16	110.16	110.16	110.16
6.00" meter	161.94	161.94	185.07	208.21	208.21	208.21	208.21
8.00" meter	253.43	253.43	289.64	325.84	325.84	325.84	325.84
10.00" meter	360.21	360.21	411.67	463.13	463.13	463.13	463.13
Volume Charge	2.25	2.45	2.67	2.90	3.15	3.25	3.35

Assumptions

- The proposed rate structure incorporated in this model is subject to change depending on many variables. Some of these variables may include: wastewater volumes, interest rates, commodity prices, inflation rates, the operational impact of new facilities, and changes in the cost or priority of capital projects.
- The estimated growth of expenditures is forecasted at 2-3% unless trends indicate otherwise.

Wastewater Utility - Department Overview



EXPENDITURES BY CATEGORY	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Compensation	\$ 2,955,461	2,882,893	2,992,923	3,134,625	3,387,836	8.1
Benefits	1,247,961	1,451,351	1,487,179	1,582,316	1,707,786	7.9
Supplies	815,081	1,027,946	900,318	1,132,457	1,081,884	(4.5)
Maintenance	1,261,494	1,284,674	1,017,779	1,158,645	1,224,172	5.7
Professional Services/Training	598,148	707,810	593,101	664,715	754,383	13.5
Other Charges	63,376	114,943	46,607	469,113	61,634	(86.9)
Scheduled Charges	2,671,402	2,722,214	2,982,781	3,215,784	3,704,009	15.2
Capital Outlay/Reimbursements	83,671	93,600	95,451	180,000	648,000	260.0
TOTAL EXPENDITURES BY CATEGORY	\$ 9,696,594	10,285,431	10,116,139	11,537,655	12,569,703	8.9

EXPENDITURES BY DEPARTMENT	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Treatment	\$ 4,476,698	4,725,191	4,870,792	5,235,232	5,946,833	13.6
Collection	1,175,517	1,321,323	1,275,044	1,391,173	1,530,186	10.0
Land Application	2,221,975	2,279,016	2,196,897	3,011,456	3,081,399	2.3
Industrial Monitoring	496,862	507,284	533,855	546,478	700,735	28.2
Laboratory	437,436	439,139	386,262	502,860	474,881	(5.6)
Sampling & Monitoring	571,784	683,622	578,284	645,883	686,433	6.3
Pro Rata	178,455	176,892	151,982	154,573	50,988	(67.0)
Sewer Taps	137,867	152,963	123,023	50,000	98,248	96.5
TOTAL EXPENDITURES BY DEPARTMENT	\$ 9,696,594	10,285,431	10,116,139	11,537,655	12,569,703	8.9

Wastewater Utility - Department Expenditures

Treatment	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 1,131,422	1,115,093	1,226,494	1,289,500	1,412,214	9.5
Benefits	464,083	517,763	558,953	632,693	674,764	6.6
Supplies	323,362	456,948	322,151	396,095	328,608	(17.0)
Maintenance	471,873	494,030	443,334	477,074	547,347	14.7
Professional Services/Training	160,888	135,791	141,066	153,426	213,004	38.8
Other Charges	9,327	13,536	7,714	7,526	7,526	-
Scheduled Charges	1,915,743	1,992,031	2,171,080	2,278,918	2,763,369	21.3
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL TREATMENT	\$ 4,476,698	4,725,191	4,870,792	5,235,232	5,946,833	13.6

Collection

EXPENDITURES BY CATEGORY						
Compensation	\$ 494,811	476,579	479,350	522,575	551,401	5.5
Benefits	196,964	260,860	269,898	321,858	322,486	0.2
Supplies	152,998	132,440	130,219	149,360	132,407	(11.4)
Maintenance	203,218	287,921	230,185	219,217	233,111	6.3
Professional Services/Training	3,576	3,453	4,207	5,530	5,865	6.1
Other Charges	297	53,870	-	-	-	-
Scheduled Charges	123,652	106,199	158,475	172,632	204,917	18.7
Capital Outlay/Reimbursements	-	-	2,709	-	80,000	-
TOTAL COLLECTION	\$ 1,175,517	1,321,323	1,275,044	1,391,173	1,530,186	10.0

Land Application

EXPENDITURES BY CATEGORY						
Compensation	\$ 548,379	528,920	563,487	575,255	621,427	8.0
Benefits	251,077	287,409	294,678	313,780	322,555	2.8
Supplies	248,391	355,228	361,060	497,404	533,573	7.3
Maintenance	473,772	372,733	271,713	354,692	340,562	(4.0)
Professional Services/Training	119,702	163,259	110,479	138,650	138,600	(0.0)
Other Charges	13,988	11,364	8,763	365,087	12,108	(96.7)
Scheduled Charges	566,666	560,103	574,786	686,589	644,574	(6.1)
Capital Outlay/Reimbursements	-	-	11,931	80,000	468,000	485.0
TOTAL LAND APPLICATION	\$ 2,221,975	2,279,016	2,196,897	3,011,456	3,081,399	2.3

Industrial Monitoring

EXPENDITURES BY CATEGORY						
Compensation	\$ 292,024	282,167	296,385	345,836	399,753	15.6
Benefits	108,973	129,369	138,846	99,173	182,868	84.4
Supplies	18,156	18,917	19,742	20,277	20,583	1.5
Maintenance	7,330	7,113	6,109	9,403	9,736	3.5
Professional Services/Training	40,415	43,386	41,340	41,767	42,702	2.2
Other Charges	2,100	1,650	35	-	-	-
Scheduled Charges	27,866	24,683	31,398	30,021	45,092	50.2
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL INDUSTRIAL MONITORING	\$ 496,862	507,284	533,855	546,478	700,735	28.2

Laboratory

EXPENDITURES BY CATEGORY						
Compensation	\$ 213,048	210,727	180,801	214,715	243,916	13.6
Benefits	98,641	106,106	103,432	115,827	123,223	6.4
Supplies	58,716	51,046	53,329	49,391	51,452	4.2
Maintenance	38,595	38,905	17,879	29,177	25,277	(13.4)
Professional Services/Training	3,067	6,994	1,458	1,820	2,201	20.9
Other Charges	2,046	1,575	-	61,500	-	(100.0)
Scheduled Charges	23,322	23,786	29,363	30,430	28,813	(5.3)
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL LABORATORY	\$ 437,436	439,139	386,262	502,860	474,881	(5.6)

Wastewater Utility - Department Expenditures

Sampling & Monitoring	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 117,203	121,096	123,050	119,179	127,208	6.7
Benefits	54,849	63,634	52,380	63,264	65,617	3.7
Supplies	13,044	12,379	12,820	18,642	14,214	(23.8)
Maintenance	66,706	83,972	48,059	69,083	68,139	(1.4)
Professional Services/Training	270,453	354,916	294,507	323,522	352,011	8.8
Other Charges	35,619	32,948	30,095	35,000	42,000	20.0
Scheduled Charges	13,910	14,677	17,372	17,194	17,245	0.3
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL SAMPLING & MONITORING	\$ 571,784	683,622	578,284	645,883	686,433	6.3

Pro Rata

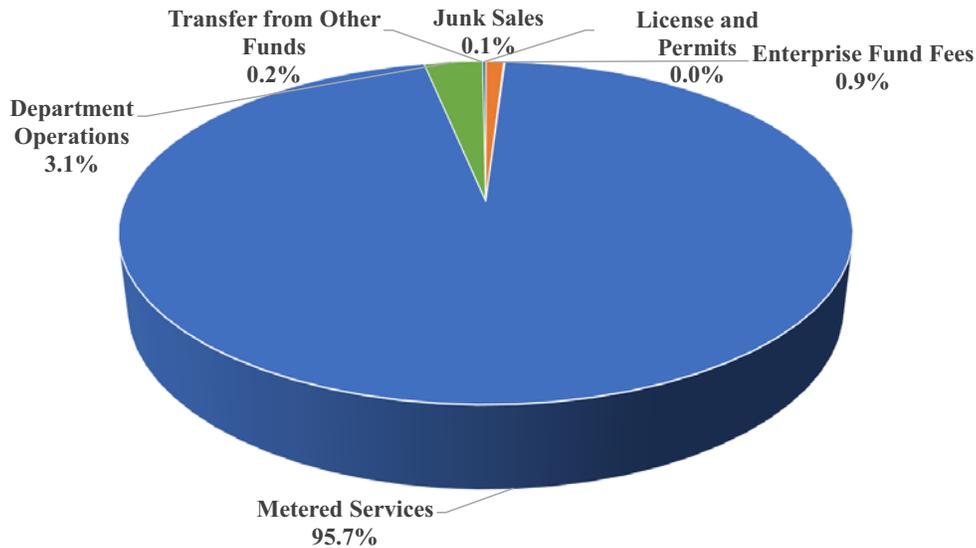
EXPENDITURES BY CATEGORY						
Compensation	\$ 119,955	108,306	91,054	67,566	16,628	(75.4)
Benefits	56,853	63,119	51,020	35,721	8,313	(76.7)
Supplies	414	988	997	1,286	1,047	(18.6)
Maintenance	-	-	500	-	-	-
Professional Services/Training	47	10	44	-	-	-
Other Charges	-	-	-	-	-	-
Scheduled Charges	243	734	307	-	-	-
Capital Outlay/Reimbursements	944	3,733	8,061	50,000	25,000	(50.0)
TOTAL PRO RATA	\$ 178,455	176,892	151,982	154,573	50,988	(67.0)

Sewer Taps

EXPENDITURES BY CATEGORY						
Compensation	\$ 38,618	40,005	32,302	-	15,288	-
Benefits	16,522	23,091	17,971	-	7,960	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Professional Services/Training	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Scheduled Charges	-	-	-	-	-	-
Capital Outlay/Reimbursements	82,727	89,867	72,751	50,000	75,000	50.0
TOTAL SEWER TAPS	\$ 137,867	152,963	123,023	50,000	98,248	96.5

Wastewater Fund Revenue Analysis

FUNDING SOURCES	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15
License and Permits	\$ 657	2,832	2,132	1,610	1,810
Enterprise Fund Fees	243,080	269,672	253,205	327,000	348,000
Interest Earnings	5,094	29,652	(1,850)	-	-
Junk Sales	31,835	64,527	13,238	45,000	25,000
Metered Services	29,029,085	30,301,056	32,821,726	33,555,554	35,301,244
Department Operations	1,233,453	1,552,716	1,105,817	1,102,957	1,134,200
Transfer from Other Funds	53,509	88,562	84,294	78,870	59,387
EPA Grant	116,497	93,881	21,986	-	-
Total Revenue Sources	30,713,209	32,402,895	34,300,547	35,110,991	36,869,641
Utilization of Net Assets	-	-	-	193,012	1,333,630
TOTAL FUNDING SOURCES	\$ 30,713,209	32,402,895	34,300,547	35,304,004	38,203,271



Ninety-six percent of the revenues in the Wastewater Fund are generated by metered sales. These revenues are projected utilizing a long-term model that projects the growth in the customer base and the revenue requirement of the fund based on capital and operating expenses. The Wastewater Fund has a five-year capital plan that is incorporated into the model to project current and future revenue needs. The model is included in this section. The factors utilized to project metered sales include historical trends, growth in population, and volume rate changes. There is a \$0.20 increase in the volume charge rate for FY 2014-15. Slightly over three percent of the revenue is generated from Department Operations in the Wastewater Fund. This includes the sale of effluent water, wastewater pro rata and wastewater tap fees as well as septic load and cleaning sewer line fees. The wastewater pro rata and tap fees were projected based upon anticipated development. The sewer line cleaning revenue is projected based on an increase in private sector businesses doing this type of cleaning. The septic haulers revenue is projected based on the number of additional permitted haulers. Enterprise Fund Fees, slightly under one percent of the revenue in this fund, include fees for the sale of corn and hay as well as fees associated with grazing at the Land Application Site. A new contract in April for cattle grazing will increase revenue from \$10.00 per month per head of cattle to \$22.50 per month per head of cattle.

Wastewater Fund Line Item Funding Source Summary

FUNDING SOURCES	Account Number	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Re-Forecasted FY 2013-14	Budget FY 2014-15	% Change from Amended
Sewer Taps	6055	\$ 116,342	118,255	128,363	120,000	122,000	1.7
Sewage Disposal Permit	6219	657	2,832	2,132	1,610	1,810	12.4
EPA Grant	6367	116,497	93,881	21,986	-	-	
Cleaning Sewer Lines	6601	15,665	17,478	9,687	7,232	7,200	(0.4)
Hay Sales	6602	164,530	180,590	172,186	198,000	190,000	(4.0)
Cattle Grazing	6602	66,093	58,015	62,462	111,000	140,000	26.1
Miscellaneous Lease	6602	12,457	25,066	18,557	18,000	18,000	-
Cotton Proceeds	6602	-	6,000	-	-	-	-
Oil and Gas Lease	6602	-	419,449	-	-	-	-
Interest on Investments	6802	5,094	29,652	(1,850)	-	-	-
Sale of Equipment Vehicle	7104	31,835	64,527	13,238	45,000	25,000	(44.4)
Sale of Water Effluent	7106	866,345	792,766	665,730	772,725	800,000	3.5
Junk Sales	7112	6,374	5,010	6,180	-	-	
Wastewater Pro Rata	7428	165,362	135,816	234,690	133,000	135,000	1.5
Subrogation	7510	-	-	-	-	-	-
General Consumer Metered	7523	28,037,689	29,215,882	31,422,295	32,555,554	34,301,244	5.4
Surcharge	7533	991,396	1,085,174	1,399,431	1,000,000	1,000,000	-
Septic Load Fees	7604	63,365	63,942	61,168	70,000	70,000	-
Other Revenue	7681	-	-	-	-	-	-
Transfer from Water Revenue Fund	7924	26,921	44,281	42,147	39,435	29,694	(24.7)
Transfer from Solid Waste	7937	26,588	44,281	42,147	39,435	29,694	(24.7)
TOTAL REVENUE SOURCES		\$ 30,713,209	32,402,895	34,300,547	35,110,991	36,869,641	5.0

Summary of Wastewater Fund Fee Changes

ACCOUNT DESCRIPTION	Account	Rate	Actual	Actual	Actual	Amended	Adopted	% Change
	Number	Details	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Cattle Grazing	6602.01764	Per day per head of cattle	0.3200	0.3200	0.3200	0.2250	0.7400	2.2889
Miscellaneous Lease	6602.01765	Challenge Park (annually)	2,500	2,500	2,500	2,500	-	(1.0000)
		Andrew Adams Lease (per acre-61 acres)	10	10	10	10	21	1.1000
		Casey Donald Lease (per acre-80 acres)	-	21	21	21	-	(1.0000)
		Club Lease (annually)	-	1,000	1,000	-	1,000	
		Bednarz Lease (per acre-80 acres)	-	-	-	-	21	
		Elite Paint Ball (annually)	-	-	-	-	2,500	
Sale of Water Effluent	7106	Cost per thousand gallons up to and above 1.25 billion gallons	0.600000	0.606000	0.612060	0.618181	0.624362	0.009999
General Consumer Metered	7523	Volume Charge	2.05	2.05	2.25	2.25	2.45	0.08889
Surcharge	7533	BOD per pound	0.1974	0.1992	0.2122	0.1973	0.2151	0.090218
		TSS per pound	0.1807	0.1856	0.1954	0.1837	0.1981	0.078389
Septic Load Fees	7604	BOD surcharge	0.1974	0.1992	0.2122	0.1973	0.2151	0.090218
		TSS surcharge	0.1807	0.1856	0.1954	0.1837	0.1981	0.078389

Water Overview

Mission and Purpose

Our mission is to enhance the quality of life and protect public health through responsible management of water resources and to sustain an adequate supply of safe, high-quality drinking water with an emphasis on prompt and reliable customer service. The Water Utility Department provides the following services:

- Safe and high-quality drinking water that meets state, federal, and operating requirements;
- An adequate supply of water at sufficient pressure through the efficient operation and maintenance of the water pumping system and pump stations;
- Engineering and water resource planning to manage and protect water resources and infrastructure;
- Public education regarding water conservation, water-wise landscaping, and water reuse; prompt responses to customer service requests; accurate metering of delivered water, and timely repair or replacement of malfunctioning meters; and
- Predictive, preventative, and emergency maintenance of approximately 1,616 miles of water lines and 5,972 fire hydrants.

Overview

To assist with the strategic development of additional water supplies, the City Council established the Lubbock Water Advisory Commission (LWAC) in July 2003, with the primary objective of developing and implementing a 100-year water supply plan. In July 2007, with the recommendation of the LWAC, the City Council approved a Strategic Water Supply Plan for Lubbock. The most recent Strategic Water Supply Plan was approved in February 2013. The City works closely with the Region O Water Planning Group in preparing their portion of the State Water Plan, which includes the City's water supply needs and alternatives.

The daily capacity of the City water supply and treatment is 76 million gallons, with an average utilization of 36.5 million gallons per day. The City currently receives its water supply from the City-owned Bailey County Well Field, City-owned Lake Alan Henry, and the Canadian River Municipal Water Authority (CRMWA) which supplies water from the Roberts County Well Field.

The City obtained 7.7 billion gallons of its annual water supply from CRMWA in FY 2013. In 2012, CRMWA stopped pumping water from Lake Meredith due to low lake levels. Therefore, all of CRMWA's current supply comes from ground water produced from the Roberts County Well Field to meet the water demands of Lubbock and ten other member cities. In 2011, CRMWA increased its ground water rights to 407,566 acres with an estimated 22 million acre-feet of water within those rights. CRMWA recently completed the expansion of the Roberts County Well Field to maintain its production capacity.

The volume from the expansion of the Roberts County Well Field replaces a portion of the volume previously received from Lake Meredith.

The Bailey County Well Field contains 175 active water wells with 83,305 acres of water rights and provided 3.9 billion gallons of the City's water supply in FY 2013. The City recently completed the construction of eight additional wells to maintain the well field production rates.

Lake Alan Henry, built by the City in 1993, became a new water source for the City in 2012 when Phase 1 of the water supply project was completed. Phase 1 consisted of two pump stations, a 51-mile raw water pipeline, the South Water Treatment Plant, and treated water transmission lines. The South Water Treatment Plant's initial capacity is 15 million gallons per day. The treatment facilities include a 225 million gallon terminal storage reservoir and a high service pump station to transfer the treated water into the City's distribution system. The lake provided 2.0 billion gallons of the City's water supply in FY 2013.

The City provides water service to over 81,000 meters through 1,616 miles of distribution lines. The City also provides treated water to Shallowater, Ransom Canyon, Buffalo Springs Lake, Reese Redevelopment Authority, Lubbock Cooper ISD, and Littlefield.

Goals and Objectives

Most goals are associated with the implementation of the Strategic Water Supply Plan adopted in February 2013 that focuses on four types of water strategies: Water Conservation, Water Reuse, Groundwater, and Surface Water. Goals include:

- Encouraging water conservation to extend the life of existing water supply sources and infrastructure to keep water supply costs as low as possible.
- Maintaining long-term infrastructure viability by replacing and/or rehabilitating aging water lines, valves, hydrants, meters, supply, treatment, transmission, and pumping facilities in order to minimize system water loss.
- Continuing periodic inspections at commercial facilities to determine whether backflow protection devices are necessary and ensure that existing devices are functioning properly in order to protect water quality in the distribution system.
- Continuing plans for implementing the Lake Alan Henry water supply expansion as described in the Strategic Water Supply Plan.
- Continuing to refine and develop the 2013 Strategic Water Supply Plan by initiating water supply studies associated with strategies described in the Plan.
- Responding to water main breaks in a timely manner to minimize water loss.
- Maintaining and repairing water mains in order to reduce system water loss.

Water Overview

Accomplishments for FY 2013-14

- Completed an initial brush control project spraying herbicide to control saltcedar along the river upstream of Lake Alan Henry.
- Completed a Water Conservation Strategy Evaluation to provide recommendations for effectively implementing water conservation strategies.
- Completed an updated Yield Study for the North and South Fork Water Supply Strategies detailed in the Strategic Water Supply Plan.
- Began a study of the benefits and potential use of aquifer storage and recovery as a water supply strategy.
- Initiated a study as part of a statewide team to determine the recommended parameters needed for effective potable reuse of treated wastewater effluent.
- Completed the first construction phase of the Bailey County Well Field line from Pump Station 7 to the intersection of Iola and 26th street.
- Completed design of the Pump Station Emergency Generators for Pump Stations 4, 8 and 10.
- Completed an infiltration study for Pump Station 10.
- Replaced 100 Water Valves and adjusted an additional 313.
- Utilized the new Insert-A-Valve machine to install six new valves, ranging in size from 6” to 12”.
- Relocated meter shop to new location.
- Obtained and trained staff on new water meter test bench. We have tested 1,225 meters on the new bench.
- Built a new Backflow/RPZ (Reduced Pressure Zone Assembly) test bench.

Objectives for FY 2014-15

- Complete the second annual spraying of herbicide to control saltcedar along the river upstream of Lake Alan Henry.
- Initiate implementation of selected water conservation strategies.
- Initiate a feasibility study of pumping groundwater from the brackish Dockum/Santa Rosa formation.
- Finalize a study of the benefits and potential use of aquifer storage and recovery as a water supply strategy.
- Finalize a study as part of a statewide team to determine the recommended parameters needed for effective potable reuse of treated wastewater effluent.
- Complete the Model for the Water Distribution System Master Plan project.
- Complete Phase 2 of the Bailey County Well Field line from Iola and 26th Street to the Bailey County Well Field line along US 84.
- Complete the design of Pump Station 16 and begin construction in the last quarter of the year.

- Continue to loop in dead end lines throughout the City of Lubbock for water quality purposes.
- Begin construction of the second phase of the 2” water line change out to replace old infrastructure for pressure purposes.
- Continue replacing troublesome lines that continually break in the system in coordination with pipeline maintenance requests.
- Finish construction of the first phase of the North Water Treatment Plant improvements.
- Finish design of the second phase of the North Water Treatment Plant improvements.
- Finish construction of the Pump Station Emergency Generators project for Pump Stations 4, 8 and 10.
- Continue to improve the plan review process through updating of the City of Lubbock Public Works Engineering Design Standards and Specifications.
- Begin design of the Pump Station 10 improvements.
- Increase proactive valve maintenance and replacement schedule.
- Continue to decrease response time to water breaks to minimize the amount of water lost.

Financial Condition

Adjusting for accounts payable, other current liabilities, and restricted cash at September 30, 2013, \$44,609,023 is available for appropriation. Bringing that amount forward, the amount available for appropriation at September 30, 2014 is expected to be \$44,323,573. The Water Fund is required, by policy, to have 25% of revenue set aside as a reserve. The fund is forecast to have a reserve surplus of \$24,856,726 at September 30, 2014.

Current Assets at September 30, 2013	\$ 37,042,450
Less: Accounts Payable and Accrued Liabilities	<u>(3,308,749)</u>
Net Current Assets	<u>\$ 33,733,701</u>

Cashflow Calculations

Current Assets Less Current Liabilities	33,733,701
Add: Restricted Cash reserved for Debt Service	<u>10,875,321</u>
Total Available Cash at September 30, 2013	<u>\$ 44,609,023</u>

FY 2013-14 Budget Forecast:

Operating Revenues	77,867,389
Non-Operating Revenues	218,546
Less: Expenses	<u>(78,371,385)</u>
Forecast Addition to Net Current Assets	<u>(285,449)</u>

Total Available Cash by September 30, 2014	44,323,573
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Estimated September 30, 2014

Target Net Assets Policy	25.00%
Target Net Assets by Policy	<u>\$ 19,466,847</u>
Available for Appropriation at September 30, 2014	<u>\$ 24,856,726</u>

Water Overview

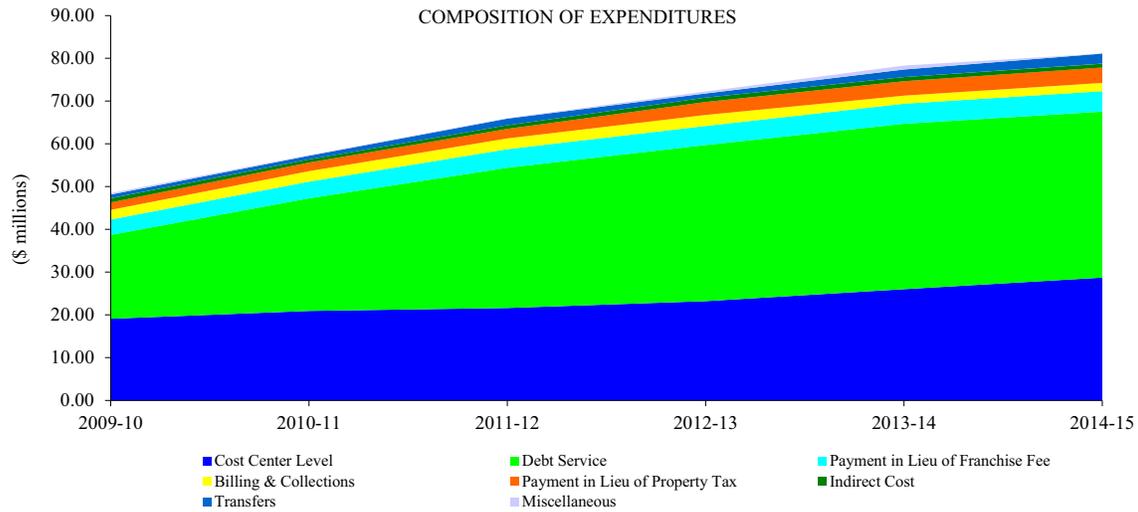
Revenue Overview

- Revenues increased \$1,675,751, or 2.1 percent, for FY 2014-15.
- The model approved for FY 2014-15 keeps the base rate level at \$18.00, while increasing the volume rate by 5.0 percent.
- Metered Sales increased \$1,757,079, or 2.3 percent, due to increases in projected demand offset by change to rate.
- Department Operations revenue decreased \$111,750, or 6.2 percent, due to projected demand.

Expense Overview

- Expenditures increased \$2,751,606, or 3.5 percent, for FY 2014-15.
- Compensation increased \$1,033,190, or 17.8 percent, when compared to the FY 2013-14 Operating Budget due to the addition of two Water Meter Customer Service Worker positions in Water Meter and Customer Service, funding the market adjustments associated with the compensation study, and budgeting for the 2013-14 cost of living adjustment.
- Benefits increased \$403,128, or 12.9 percent, due to the addition of two Water Meter Customer Service Worker positions in Water Meter and Customer Service, funding the market adjustments associated with the compensation study, and budgeting for the 2013-14 cost of living adjustment.
- Professional Services/Training increased \$157,443, or 19.1 percent, due to Lake Alan Henry watershed management, water conservation strategy implementation and SCADA maintenance contract for upgrades and software updates.
- Scheduled charges increased \$1,116,245, or 10.8 percent, for FY 2014-15 due to increase in electric costs and costs associated with CRMWA.
- Debt Service increased \$219,232, or 0.6 percent, for FY 2014-15.
- The transfer in lieu of property tax to the General fund increased \$242,213, or 7.1 percent, due to increases in capital assets and a higher tax rate.
- The cost of business transfer to the General Fund increased \$91,121, or 1.9 percent, due to an increase in total revenue. The amount budgeted is equal to 6 percent of gross revenues.
- The transfer to Water Capital increased \$822,219 or 117.5 percent, due to an increase in cash funded projects.
- The \$114,816 transfer to other funds is for overnight dispatch expense and environmental compliance.
- The miscellaneous account decreased \$912,439, or 98.9 percent, due to cash funding master lease equipment in FY 2013-14.

Enterprise Fund - Water Utility



	Actual	Actual	Actual	Amended	Budget	Change
STAFFING	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Administration	7	7	7	7	6	(1)
Conservation & Education	8	8	8	11	11	-
Pro Rata	-	-	-	-	-	-
Engineering	21	21	19	19	19	-
Water Meter & Customer Service	26	26	25	24	26	2
Equipment Maintenance	4	4	4	4	4	-
Distribution & Maintenance	46	46	46	45	46	1
Process Control Lab Svcs.	7	7	7	7	7	-
Pumping & Control	18	18	18	18	18	-
Treatment	10	10	11	11	11	-
Production	10	10	10	10	10	-
Reservoir	9	9	9	9	9	-
Water Microbiology Lab	-	-	3	3	3	-
Water Taps	-	-	-	-	-	-
TOTAL STAFFING	166	166	167	168	170	2

	Actual	Actual	Actual	Amended	Budget	% Change
PERFORMANCE MEASURES	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Water delivered per employee (mgd)	0.54	0.49	0.51	0.52	0.52	-
Valves Located and Exercised	6,304	3,166	2,309	3,500	3,675	5.0
Customer Service Inspections Conducted	2,923	2,494	1,321	2,000	2,750	37.5

Water Utility - Fund Overview

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Interest Earnings	\$ 69,146	127,032	55,394	-	-	-
Rentals	150,012	151,747	177,159	132,040	132,040	-
Junk Sales	90,490	85,664	200,443	87,942	117,530	33.6
Metered Sales	72,759,888	72,229,022	80,284,641	75,933,599	77,690,678	2.3
Department Operations	2,484,130	1,803,625	1,772,068	1,801,750	1,690,000	(6.2)
Transfer from Other Funds	129,025	129,387	130,701	130,604	131,438	0.6
Total Revenue Sources	75,682,691	74,526,477	82,620,406	78,085,935	79,761,686	2.1
Utilization of Net Assets	-	-	-	285,449	1,361,304	376.9
TOTAL FUNDING SOURCES	\$ 75,682,691	74,526,477	82,620,406	78,371,384	81,122,990	3.5

DEPARTMENT LEVEL EXPENSES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 4,654,712	5,199,863	5,620,798	5,811,927	6,845,117	17.8
Benefits	2,159,808	2,722,910	2,924,752	3,120,049	3,523,177	12.9
Supplies	1,520,589	1,467,367	1,638,600	2,192,951	2,129,205	(2.9)
Maintenance	2,842,909	2,444,534	2,529,098	3,144,552	3,177,738	1.1
Professional Services/Training	1,015,940	994,884	812,455	823,230	980,673	19.1
Other Charges	37,661	166,058	85,206	26,000	125,578	383.0
Scheduled Charges	8,295,047	8,149,752	9,145,935	10,359,670	11,475,915	10.8
Capital Outlay/Reimbursements	395,276	454,836	469,868	553,133	472,000	(14.7)
TOTAL DEPARTMENT LEVEL EXPENSES	\$ 20,921,942	21,600,204	23,226,712	26,031,511	28,729,404	10.4

FUND LEVEL EXPENSES	Actual	Actual	Actual	Amended	Budget	% Change
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Debt Service	\$ 28,248,842	33,722,748	37,378,070	37,916,876	38,136,108	0.6
Master Lease	893,839	825,850	779,389	743,019	683,012	(8.1)
Indirect Cost Allocation	713,245	852,042	1,026,626	957,210	867,009	(9.4)
Payment In Lieu of Property Tax	2,015,964	2,202,359	3,051,534	3,394,808	3,637,021	7.1
Payment In Lieu of Franchise Fee	3,865,346	4,310,137	4,440,516	4,694,580	4,785,701	1.9
Transfer to Paved Streets	715,455	730,290	726,975	738,042	733,216	(0.7)
Transfer to LP&L - Collections	2,471,010	2,566,959	2,566,959	1,884,393	1,904,524	1.1
Transfer to Water Capital	150,000	800,000	200,000	700,000	1,522,219	117.5
Transfer to Other Funds	26,921	44,281	42,147	338,545	114,816	(66.1)
Transfer to General Fund Capital	-	-	520,000	50,000	-	(100.0)
Miscellaneous	143,621	93,458	443,585	922,400	9,961	(98.9)
TOTAL FUND LEVEL EXPENSES	\$ 39,244,243	46,148,124	51,175,801	52,339,873	52,393,587	0.1
TOTAL EXPENSES	\$ 60,166,185	67,748,329	74,402,513	78,371,384	81,122,990	3.5

Water Utility - Rate Model

FUNDING SOURCES	Budget	Forecast				
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Interest Earnings	\$ -	322,217	427,193	519,853	573,144	671,260
Rentals	132,040	133,360	134,694	136,041	137,401	138,775
Junk Sales	117,530	117,530	117,530	117,530	117,530	117,530
Metered Sales	77,690,678	80,288,191	83,775,186	85,089,023	85,944,165	86,807,858
Department Operations	1,690,000	1,723,800	1,758,276	1,793,442	1,829,310	1,865,897
Transfer from Other Funds	131,438	131,994	133,371	133,229	133,868	134,368
Total Revenue Sources	79,761,686	82,717,093	86,346,251	87,789,118	88,735,418	89,735,688
Use of Net Assets	1,361,304	242,942	1,131,086	3,378,611	4,646,578	3,213,682
TOTAL FUNDING SOURCES	\$ 81,122,990	82,960,035	87,477,337	91,167,729	93,381,996	92,949,371

DEPARTMENT LEVEL EXPENSES	Budget	Forecast				
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Compensation	\$ 6,845,117	6,982,019	7,121,660	7,264,093	7,409,375	7,557,562
Benefits	3,523,177	3,723,512	3,940,840	4,176,801	4,433,195	4,712,003
Supplies	2,129,205	2,171,790	2,215,225	2,259,530	2,304,720	2,350,815
Maintenance	3,177,738	3,241,293	3,306,119	3,372,241	3,439,686	3,508,480
Professional Services / Training	980,673	1,000,286	1,020,292	1,040,698	1,061,512	1,082,742
Other Charges	125,578	128,090	130,651	133,264	135,930	138,648
Scheduled Charges	11,475,915	11,667,919	11,863,352	12,062,278	12,264,761	12,470,868
Capital Outlay/Reimbursements	472,000	481,440	491,069	500,890	510,908	521,126
TOTAL DEPARTMENT LEVEL EXPENSES	\$ 28,729,404	29,396,349	30,089,208	30,809,795	31,560,087	32,342,245

FUND LEVEL EXPENSES	Budget	Forecast				
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Debt Service	\$ 38,136,108	39,521,550	42,816,414	45,853,627	47,071,024	45,605,439
Master Lease	683,012	754,827	842,428	957,493	909,409	855,174
Total Transfers	12,042,287	12,437,309	12,879,287	13,196,814	13,491,476	13,796,513
Transfer to Water Capital	1,532,180	850,000	850,000	350,000	350,000	350,000
TOTAL FUND LEVEL EXPENSES	\$ 52,393,587	53,563,686	57,388,129	60,357,934	61,821,909	60,607,126
TOTAL EXPENSES	\$ 81,122,990	82,960,035	87,477,337	91,167,729	93,381,996	92,949,371

APPROPRIABLE NET ASSETS	Forecast	Budget	Forecast				
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Net Assets	\$ 44,323,573	42,962,269	42,719,327	41,588,241	38,209,630	33,563,052	30,349,370
Less: Reserve for RCWF Transmission Line	-	-	-	-	-	(1,147,621)	(5,265,406)
Less: Net Asset Reserve Policy	(19,466,847)	(19,878,180)	(20,536,338)	(21,417,039)	(21,754,626)	(21,977,719)	(22,203,132)
TOTAL APPROPRIABLE NET ASSETS	\$ 24,856,726	23,084,090	22,182,989	20,171,202	16,455,004	10,437,712	2,880,832

Base Charges

0.75" meter	18.00	18.00	18.00	18.00	18.00	18.00	18.00
1.00" meter	30.05	30.05	30.05	30.05	30.05	30.05	30.05
1.50" meter	59.91	59.91	59.91	59.91	59.91	59.91	59.91
2.00" meter	96.30	96.30	96.30	96.30	96.30	96.30	96.30
3.00" meter	191.97	191.97	191.97	191.97	191.97	191.97	191.97
4.00" meter	299.91	299.91	299.91	299.91	299.91	299.91	299.91
6.00" meter	599.65	599.65	599.65	599.65	599.65	599.65	599.65
8.00" meter	959.47	959.47	959.47	959.47	959.47	959.47	959.47
10.00" meter	1,379.38	1,379.38	1,379.38	1,379.38	1,379.38	1,379.38	1,379.38

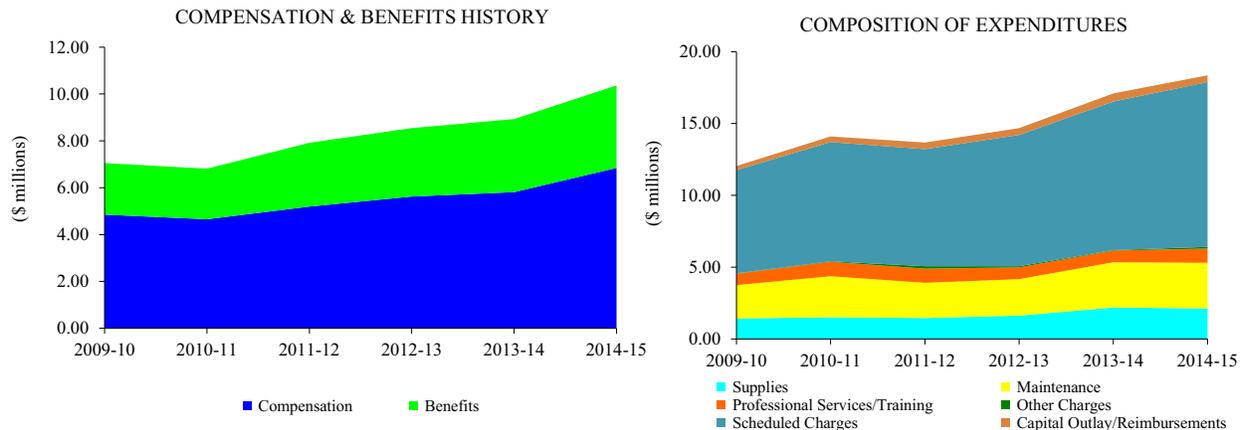
Volume Rates

Block 1	4.31	4.53	4.66	4.90	4.90	4.90	4.90
Block 2	5.88	6.18	6.36	6.68	6.68	6.68	6.68
Block 3	7.06	7.41	7.63	8.02	8.02	8.02	8.02

Assumptions

- The proposed rate structure incorporated in this model is subject to change depending on many variables. Some of these variables may include: water volumes, interest rates, commodity prices, inflation rates, the operational impact of new facilities, and changes in the cost or priority of capital projects.
- The estimated growth of expenditures is forecasted at 2-3% unless trends indicate otherwise.

Water Utility - Department Overview



EXPENDITURES BY CATEGORY	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Compensation	\$ 4,654,712	5,199,863	5,620,798	5,811,927	6,845,117	17.8
Benefits	2,159,808	2,722,910	2,924,752	3,120,049	3,523,177	12.9
Supplies	1,520,589	1,467,367	1,638,600	2,192,951	2,129,205	(2.9)
Maintenance	2,842,909	2,444,534	2,529,098	3,144,552	3,177,738	1.1
Professional Services/Training	1,015,940	994,884	812,455	823,230	980,673	19.1
Other Charges	37,661	166,058	85,206	26,000	125,578	383.0
Scheduled Charges	8,295,047	8,149,752	9,145,935	10,359,670	11,475,915	10.8
Capital Outlay/Reimbursements	395,276	454,836	469,868	553,133	472,000	(14.7)
TOTAL EXPENDITURES BY CATEGORY	\$ 20,921,942	21,600,204	23,226,712	26,031,511	28,729,404	10.4

EXPENDITURES BY DEPARTMENT	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Budget FY 2014-15	% Change from Amended
Administration	\$ 652,468	1,015,271	1,081,869	972,304	952,054	(2.1)
Conservation & Education	919,136	994,074	807,352	1,003,532	1,022,338	1.9
Pro Rata	265,664	232,750	277,671	154,573	116,248	(24.8)
Engineering	868,241	709,619	892,833	912,802	1,356,617	48.6
Water Meter & Customer Service	1,725,907	1,843,418	1,699,072	1,888,638	2,049,395	8.5
Equipment Maintenance	129,912	136,205	228,716	266,652	285,801	7.2
Distribution & Maintenance	2,332,474	2,627,293	2,822,457	2,846,362	3,633,669	27.7
Process Control Lab Svcs.	503,630	510,187	542,871	610,661	582,427	(4.6)
Pumping & Control	2,855,337	2,866,780	3,125,323	3,564,345	4,107,854	15.2
Treatment	7,104,686	6,573,215	7,033,970	7,774,658	8,549,759	10.0
Production	2,509,383	2,255,469	1,787,718	2,350,655	2,161,718	(8.0)
Reservoir	646,919	1,118,792	2,257,627	3,109,792	3,283,390	5.6
Water Microbiology Lab	3,044	205,113	227,951	221,537	229,886	3.8
Water Taps	405,140	512,018	441,285	355,000	398,248	12.2
TOTAL EXPENDITURES BY DEPARTMENT	\$ 20,921,942	21,600,204	23,226,712	26,031,511	28,729,404	10.4

Water Utility - Department Expenditures

Administration

	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 347,320	484,593	555,144	479,214	438,634	(8.5)
Benefits	130,462	183,490	213,329	196,922	174,466	(11.4)
Supplies	7,471	8,557	9,305	9,499	9,022	(5.0)
Maintenance	17,975	3,220	2,978	4,674	4,806	2.8
Professional Services/Training	128,650	316,908	261,604	258,330	288,568	11.7
Other Charges	3,201	1,668	15,718	600	600	-
Scheduled Charges	17,390	16,836	23,792	23,065	35,957	55.9
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL ADMINISTRATION	\$ 652,468	1,015,271	1,081,869	972,304	952,054	(2.1)

Conservation & Education

EXPENDITURES BY CATEGORY						
Compensation	\$ 282,064	308,821	288,221	416,117	457,203	9.9
Benefits	138,388	181,929	158,050	240,481	250,427	4.1
Supplies	55,006	55,749	55,105	94,985	91,170	(4.0)
Maintenance	12,150	12,095	12,784	9,359	18,784	100.7
Professional Services/Training	356,079	360,477	226,828	120,489	149,045	23.7
Other Charges	225	550	11,933	1,300	300	(76.9)
Scheduled Charges	75,223	74,453	54,431	60,801	55,409	(8.9)
Capital Outlay/Reimbursements	-	-	-	60,000	-	(100.0)
TOTAL CONSERVATION & EDUCATION	\$ 919,136	994,074	807,352	1,003,532	1,022,338	1.9

Pro Rata

EXPENDITURES BY CATEGORY						
Compensation	\$ 135,183	127,121	120,728	67,566	16,628	(75.4)
Benefits	64,542	74,119	67,623	35,721	8,573	(76.0)
Supplies	1,145	988	1,039	1,286	1,047	(18.6)
Maintenance	-	-	-	-	-	-
Professional Services/Training	58	80	281	-	-	-
Other Charges	-	-	-	-	-	-
Scheduled Charges	243	738	307	-	-	-
Capital Outlay/Reimbursements	64,493	29,703	87,693	50,000	90,000	80.0
TOTAL PRO RATA	\$ 265,664	232,750	277,671	154,573	116,248	(24.8)

Engineering

EXPENDITURES BY CATEGORY						
Compensation	\$ 390,616	305,923	405,426	480,708	790,679	64.5
Benefits	176,217	151,388	185,790	240,672	325,707	35.3
Supplies	34,915	32,347	38,396	38,094	38,668	1.5
Maintenance	16,618	14,294	12,823	12,296	14,206	15.5
Professional Services/Training	30,939	6,856	11,626	13,985	13,304	(4.9)
Other Charges	11,327	4,451	10,745	9,000	23,200	157.8
Scheduled Charges	207,609	194,359	224,292	118,047	150,854	27.8
Capital Outlay/Reimbursements	-	-	3,735	-	-	-
TOTAL ENGINEERING	\$ 868,241	709,619	892,833	912,802	1,356,617	48.6

Water Meter & Customer Service

EXPENDITURES BY CATEGORY						
Compensation	\$ 763,962	764,219	682,205	773,099	880,350	13.9
Benefits	379,812	427,423	398,323	462,351	508,903	10.1
Supplies	117,336	119,918	114,724	136,974	132,953	(2.9)
Maintenance	295,308	326,779	313,122	343,009	327,154	(4.6)
Professional Services/Training	8,910	9,116	13,011	13,350	13,285	(0.5)
Other Charges	3,695	64,355	19,415	-	-	-
Scheduled Charges	156,883	131,609	149,892	159,855	186,749	16.8
Capital Outlay/Reimbursements	-	-	8,380	-	-	-
TOTAL WATER METER & CUSTOMER SER	\$ 1,725,907	1,843,418	1,699,072	1,888,638	2,049,395	8.5

Water Utility - Department Expenditures

Equipment Maintenance

	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 41,553	46,477	106,044	114,741	122,410	6.7
Benefits	27,124	28,468	55,705	70,953	72,913	2.8
Supplies	17,350	20,585	21,663	24,104	25,579	6.1
Maintenance	17,193	11,749	12,467	20,288	20,848	2.8
Professional Services/Training	346	807	1,133	1,204	810	(32.7)
Other Charges	-	-	-	-	-	-
Scheduled Charges	26,346	28,120	31,705	35,362	36,241	2.5
Capital Outlay/Reimbursements	-	-	-	-	7,000	-
TOTAL EQUIPMENT MAINTENANCE	\$ 129,912	136,205	228,716	266,652	285,801	7.2

Distribution & Maintenance

EXPENDITURES BY CATEGORY						
Compensation	\$ 807,416	927,836	1,043,904	986,476	1,459,536	48.0
Benefits	386,044	539,353	611,701	600,222	861,086	43.5
Supplies	192,269	192,213	206,615	208,524	231,016	10.8
Maintenance	803,163	748,377	779,182	884,852	894,278	1.1
Professional Services/Training	20,841	18,398	26,335	26,650	31,650	18.8
Other Charges	10,450	81,224	3,150	5,000	5,000	-
Scheduled Charges	112,291	119,893	145,221	134,640	151,103	12.2
Capital Outlay/Reimbursements	-	-	6,350	-	-	-
TOTAL DISTRIBUTION & MAINTENANCE	\$ 2,332,474	2,627,293	2,822,457	2,846,362	3,633,669	27.7

Process Control Lab Svcs.

EXPENDITURES BY CATEGORY						
Compensation	\$ 289,619	264,957	303,607	285,227	318,465	11.7
Benefits	122,437	141,934	148,848	146,426	154,289	5.4
Supplies	63,453	59,019	51,096	63,481	61,888	(2.5)
Maintenance	4,294	20,415	14,847	33,630	20,000	(40.5)
Professional Services/Training	5,881	6,265	2,487	5,002	5,162	3.2
Other Charges	1,235	961	-	-	-	-
Scheduled Charges	16,710	16,636	21,987	21,895	22,623	3.3
Capital Outlay/Reimbursements	-	-	-	55,000	-	(100.0)
TOTAL PROCESS CONTROL LAB SVCS.	\$ 503,630	510,187	542,871	610,661	582,427	(4.6)

Pumping & Control

EXPENDITURES BY CATEGORY						
Compensation	\$ 651,917	712,152	693,966	758,511	803,776	6.0
Benefits	321,679	364,366	357,229	393,172	400,407	1.8
Supplies	76,277	89,443	95,467	112,350	130,974	16.6
Maintenance	283,005	297,828	396,455	458,281	456,433	(0.4)
Professional Services/Training	177,404	194,672	181,308	209,500	237,833	13.5
Other Charges	1,112	1,269	44	1,600	1,600	-
Scheduled Charges	1,343,943	1,207,050	1,400,853	1,608,797	2,076,830	29.1
Capital Outlay/Reimbursements	-	-	-	22,133	-	(100.0)
TOTAL PUMPING & CONTROL	\$ 2,855,337	2,866,780	3,125,323	3,564,345	4,107,854	15.2

Treatment

EXPENDITURES BY CATEGORY						
Compensation	\$ 311,656	431,001	542,517	560,812	595,609	6.2
Benefits	167,858	219,116	269,819	276,631	290,037	4.8
Supplies	783,634	586,070	489,213	651,326	652,198	0.1
Maintenance	232,912	144,616	217,839	351,778	347,837	(1.1)
Professional Services/Training	18,584	12,805	21,301	21,700	51,333	136.6
Other Charges	4,392	1,828	368	500	500	-
Scheduled Charges	5,585,650	5,177,777	5,492,913	5,911,911	6,612,246	11.8
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL TREATMENT	\$ 7,104,686	6,573,215	7,033,970	7,774,658	8,549,759	10.0

Water Utility - Department Expenditures

Production	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 373,467	360,814	354,281	394,721	418,852	6.1
Benefits	154,790	188,028	193,394	205,719	210,852	2.5
Supplies	143,587	152,625	114,091	112,477	119,222	6.0
Maintenance	1,110,021	807,540	633,053	840,301	838,555	(0.2)
Professional Services/Training	6,758	7,190	6,687	10,962	39,406	259.5
Other Charges	918	646	75	1,500	6,006	300.4
Scheduled Charges	719,843	738,625	486,137	784,975	528,825	(32.6)
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL PRODUCTION	\$ 2,509,383	2,255,469	1,787,718	2,350,655	2,161,718	(8.0)

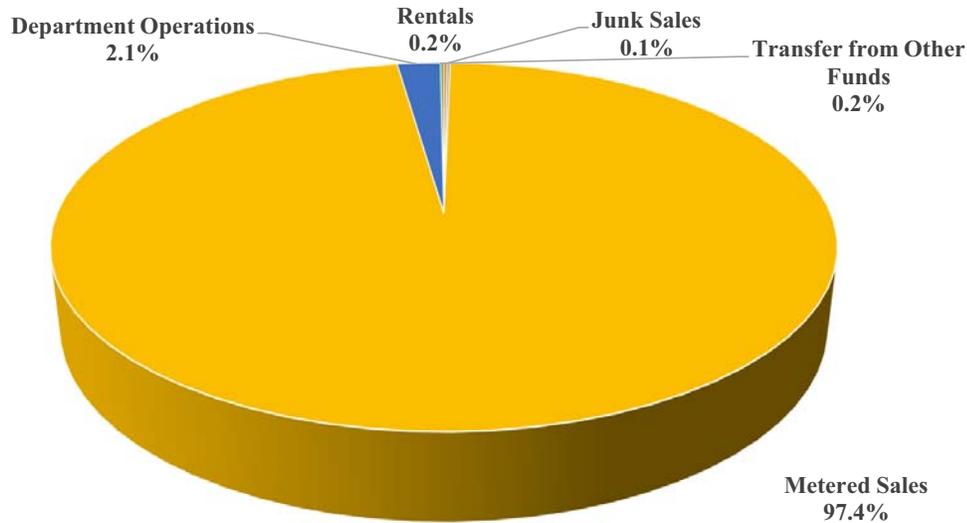
Reservoir	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 204,961	315,982	384,798	404,380	430,729	6.5
Benefits	69,041	141,796	182,422	195,255	201,246	3.1
Supplies	27,138	91,999	376,914	674,818	570,127	(15.5)
Maintenance	50,269	57,218	131,668	184,583	233,337	26.4
Professional Services/Training	261,490	59,646	57,563	140,267	146,915	4.7
Other Charges	1,106	9,059	23,733	6,500	88,372	1,259.6
Scheduled Charges	32,915	443,090	1,100,528	1,492,988	1,612,664	8.0
Capital Outlay/Reimbursements	-	-	-	11,000	-	(100.0)
TOTAL RESERVOIR	\$ 646,919	1,118,792	2,257,627	3,109,792	3,283,390	5.6

Water Microbiology Lab	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 1,344	95,239	90,945	90,356	96,957	7.3
Benefits	691	49,341	53,959	55,524	56,311	1.4
Supplies	1,009	57,854	64,974	65,032	65,342	0.5
Maintenance	-	403	1,881	1,500	1,500	-
Professional Services/Training	-	1,665	2,289	1,791	3,361	87.7
Other Charges	-	45	25	-	-	-
Scheduled Charges	-	566	13,877	7,333	6,415	(12.5)
Capital Outlay/Reimbursements	-	-	-	-	-	-
TOTAL WATER MICROBIOLOGY LAB	\$ 3,044	205,113	227,951	221,537	229,886	3.8

Water Taps	Actual	Actual	Actual	Amended	Budget	% Change
EXPENDITURES BY CATEGORY	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Compensation	\$ 53,635	54,727	49,015	-	15,288	-
Benefits	20,723	32,158	28,559	-	7,960	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Professional/Training	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Scheduled Charges	-	-	-	-	-	-
Capital Outlay/Reimbursements	330,783	425,133	363,711	355,000	375,000	5.6
TOTAL WATER TAPS	\$ 405,140	512,018	441,285	355,000	398,248	12.2

Water Fund Revenue Analysis

FUNDING SOURCES	Actual	Actual	Actual	Amended	Budget
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Interest Earnings	\$ 69,146	127,032	55,394	-	-
Rentals	150,012	151,747	177,159	132,040	132,040
Junk Sales	90,490	85,664	200,443	87,942	117,530
Metered Sales	72,759,888	72,229,022	80,284,641	75,933,599	77,690,678
Department Operations	2,484,130	1,803,625	1,772,068	1,801,750	1,690,000
Transfer from Other Funds	129,025	129,387	130,701	130,604	131,438
Total Revenue Sources	75,682,691	74,526,477	82,620,406	78,085,935	79,761,686
Utilization of Net Assets	-	-	-	285,449	1,361,304
TOTAL FUNDING SOURCES	\$ 75,682,691	74,526,477	82,620,406	78,371,384	81,122,990



Ninety-seven percent of the revenues in the Water Fund are generated by metered sales. These revenues are projected utilizing a long-term model that projects the growth in the customer base and the revenue requirement of the fund based on capital and operating expenses. The Water Fund has a five-year capital plan that is incorporated into the model to project current and future revenue needs. The model is included in this section. The factors utilized to project metered sales include, historical trends, weather, growth in population, and volume rate changes. Weather can have a major impact on water usage. In years of drought water usage increases tempered by any water restrictions in place during that time, and in rainy years water usage decreases. The effect of a major drought can be seen in FY 2012-13 on the chart above. A change in the volume rate can generate additional revenue but also promotes conservation, so the expected increase in revenues are discounted for the conservation affect. The base rate in FY 2014-15 remained level, but the volume rates increased by five percent which accounts for the majority of the increase in metered sales.

Water Fund Line Item Funding Source Summary

FUNDING SOURCES	Account	Actual		Actual	Re-Forecasted	Budget	% Change
	Number	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	from Amended
Water Taps	6054	\$ 342,966	361,924	353,525	346,750	350,000	0.9
Grant - EPA	6367	-	-	-	-	-	-
Recording Fees	6416	-	-	-	-	-	-
Municipal Settings Design	6443	-	-	1,722	-	-	-
Interest on Investments	6802	69,146	127,032	55,394	-	-	-
Rent - Land Rent	6917	-	840	-	-	-	-
Rent - Telecom Water Tower	6927	150,012	150,907	177,159	132,040	132,040	-
Recoveries	7011	1,435	1,728	3,290	-	-	-
Sale of Equipment Vehicle	7104	51,730	44,682	150,873	40,000	60,000	50.0
Sale of Junk Meters	7109	25,023	34,812	46,281	47,942	57,530	20.0
Junk Sales	7112	12,303	4,442	-	-	-	-
Contribution from Other	7401	-	-	-	-	-	-
Water Pro Rata	7427	259,361	218,016	321,140	225,000	230,000	2.2
Reconnect Fees	7515	1,159,308	707,526	467,315	500,000	500,000	-
Outside Work Orders	7517	-	-	1,884	-	-	-
General Consumption Metered	7523	72,759,888	72,229,022	80,284,641	75,933,599	77,690,678	2.3
General Store Sales	7576	74	25	26	-	-	-
Sale of Water Treatment	7587	420,958	314,933	410,475	400,000	400,000	-
Reimbursement from Other Cities	7588	185,551	-	-	-	-	-
Water Meter Set Fees	7609	115,662	76,766	103,207	100,000	105,000	5.0
Water Microbiology Laboratory Services Fee	7610	-	124,434	107,170	230,000	105,000	(54.3)
Miscellaneous Revenue	7681	250	-	5,604	-	-	-
Transfer from Special Revenue Fund	7903	129,025	129,387	130,701	130,604	131,438	0.6
Transfer from Solid Waste	7937	-	-	-	-	-	-
TOTAL REVENUE SOURCES		\$ 75,682,691	74,526,477	82,620,406	78,085,935	79,761,686	2.1

Summary of Water Fund Fee Changes

ACCOUNT DESCRIPTION	Account Number	Rate Details	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Amended FY 2013-14	Adopted FY 2014-15	% Change from Amended
General Consumer Metered	7523	Volume Charge						
		Block 1	2.67	2.67	4.00	4.31	4.53	0.05104
		Block 2	4.29	4.29	5.46	5.88	6.18	0.05102
		Block 3	5.93	5.93	6.55	7.06	7.41	0.04958