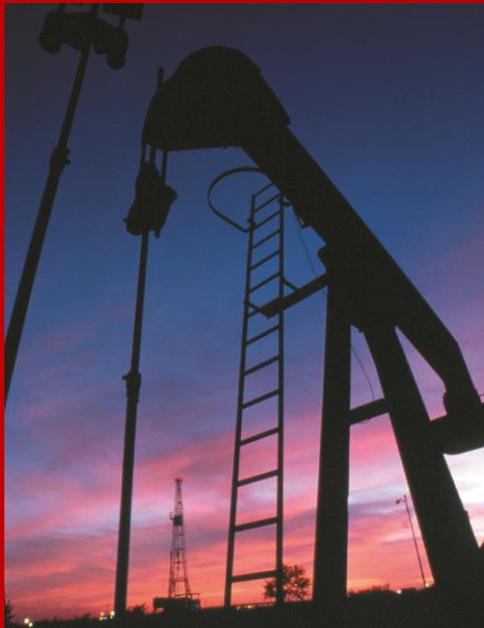


**CITY
OF
ODESSA**



ADOPTED BUDGET

**FISCAL YEAR
2014-15**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Odessa
Texas**

For the Fiscal Year Beginning

October 1, 2013

Executive Director

REQUIRED STATEMENT

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,094,117, which is an 8.07% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$924,902.

On September 9, 2014, the members of the governing body voted on the adoption of the 2014-15 Proposed Budget as follows:

FOR: Roger T. McNeil, Dewey Bryant, Barbara Graff, Dean Combs, Sandra Carrasco
AGAINST: N/A
ABSTAINING: N/A
ABSENT: N/A

TAX RATES

	2013-14	2014-15
Property Tax Rate	\$0.512750	\$0.475845
Effective Tax Rate	\$0.442811	\$0.452284
Effective M&O Tax Rate	\$0.386985	\$0.337459
Rollback Tax Rate	\$0.548119	\$0.475850
Debt Tax Rate	\$0.130176	\$0.111395

The City of Odessa's municipal debt obligations for 2014-15 total \$76,635,000.

ANNUAL BUDGET

CITY OF ODESSA, TEXAS

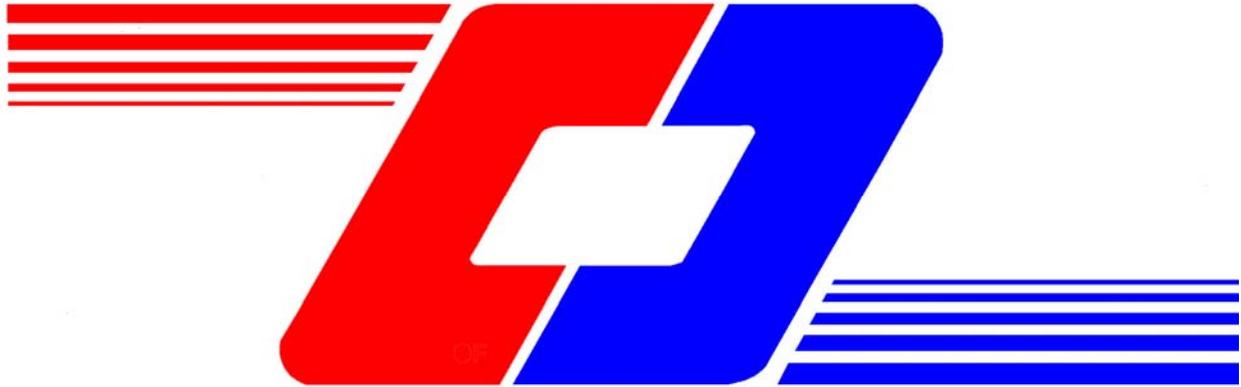
Fiscal Year
October 1, 2014 through September 30, 2015

CITY COUNCIL

David R. Turner, Mayor
Roger T. McNeil, District 1
Dewey Bryant, District 2
Barbara Graff, Mayor Pro Tem District 3
Dean Combs, Mayor Pro Tem, District 4
Sandra Carrasco, District 5

Richard N. Morton, Jr., City Manager

Adopted
September 9, 2014



City of Odessa 2014-2015 Annual Budget

Prepared by

Konrad Hildebrandt, Assistant City Manager – Administrative Services
Felicia Nzere, Director of Finance
Cindy Muncy, Financial Reporting Accountant
Bobbi House, Budget Manager
Lauren Coppinger, Budget Analyst

Printed by

Printing Services
Jimmy Norris, Print Supervisor
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City Council



David R. Turner
Mayor



Roger T. McNeil
District 1



Dewey Bryant
District 2



Barbara Graff
Mayor Pro Tem, District 3



Dean Combs
Mayor Pro Tem, District 4



Sandra Carrasco
District 5

MISSION STATEMENT

Motivated by a proactive, independent and diverse heritage, the City of Odessa will embrace the future through innovative and progressive leadership. Working in partnership with citizens of the community as well as other governmental agencies, we will provide Odessans of today and tomorrow with outstanding services and facilities that will protect and enhance the quality of life.

Adopted by Mayor and City Council on August 10, 1999

VALUE STATEMENT

We believe the quality of life in the city of **ODESSA** depends on a partnership between the citizens, business community, elected officials and City employees. We, as City employees, are committed to the following:

ORGANIZATION

Working together as teams and individuals toward common goals.

DIRECTION

Striving constantly to improve service to the community while preserving the quality of life and promoting growth in Odessa.

EXCELLENCE

Providing high levels of service for our community with available resources.

SERVICE

Consistently performing tasks with courtesy, pride, sincerity and professionalism in a timely fashion.

SUPPORT

Empowering all with the freedom and authority to accomplish tasks through sound work ethics and policies.

ATTITUDE

Responding positively to the needs of citizens with sincere honesty, integrity and loyalty.



Left to right: Michael Marrero, Deputy City Manager Community Services; Richard Morton, City Manager; Konrad Hildebrandt, Assistant City Manager Administrative Services

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

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CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Budget Message

October 1, 2014

To the Citizens of the City of Odessa, Texas,
Honorable Mayor David Turner, and
Members of the City Council:

I am pleased to submit the 2014-15 Annual Budget for the City of Odessa, Texas. This budget is the culmination of our combined efforts to determine the proper allocation of resources for the City based upon our goals and objectives. It is one of the most important policy documents of the City because it presents, in financial terms, the overall plan to accomplish the Council's program of services and priorities during the upcoming fiscal year.

The annual budget projects total revenues of \$185.9 million and total expenditures of \$185.8 million, including a \$6.90 million allocation for equipment replacement. In comparison with last year's budget, revenues have risen by 6.60%, and expenditures by 5.43%. The increase in expenditures is largely due to the implementation of a 3% merit increase for qualifying employees, higher fleet maintenance and replacement costs, major park improvements, the net increase of fourteen full-time positions, and the purchase of new financial software or radio system infrastructure.

ECONOMIC CONDITION AND OUTLOOK

The City of Odessa has historically been very dependent upon the fortunes of the oil and gas industry. For several years, rising oil prices and increased oil production have had a positive impact on the economy. In the past year, West Texas rig counts have risen by 9.82%, and the average price of oil has increased from \$95.64 to \$99.25, an increase of \$3.61 compared to the 2012-13 average. During this same time period, the average unemployment rate fell from 3.92% to 3.40%, resulting in a 13.27% reduction in unemployment for fiscal year 2014.

The City of Odessa has been fortunate to have dedicated community leaders who understand the importance of economic development and diversification. In 2013-14, Odessa leaders, along with the Odessa Development Corporation, brought 10 new jobs to the community with a cumulative annual payroll of \$333,720. In addition, ODC has contracted with various entities to make approximately \$10 million in capital investments in the community.

GENERAL FUND

Decisions made by the City Council that affect the general operating fund budget have a major impact on public services and on the quality of life in the City of Odessa. Each year the City faces the challenge of balancing the public's need for services against limited financial resources.

On September 23, 2014, the City Council approved a property tax rate of 47.5845 cents per \$100 of valuation; a rate above the effective tax rate and 3.69 cents lower than the 2013 adopted rate. The new tax rate is expected to generate \$21,174,992 in FY 2015, up \$2,143,349 compared to the previous year, with the increase being attributed to higher property valuations. Assessed values for 2014-15 total \$6,093,172,099.

The General Fund's projected revenues of \$81.69 million will fund current expenditures of \$81.69 million as a balanced budget. Both revenues and expenditures will increase by \$7,556,822, or 10.19%, over last year's numbers.

The estimate for 2014-15 sales tax revenues has been projected at \$32,476,255. This represents an increase of \$3,689,617, or 12.82%. Sales tax revenue continues to be the General Fund's single largest source of revenue.

In the upcoming fiscal year, the General Fund will realize an increase of seventeen (17) positions. The new positions include: one (1) Accountant, three (3) Fire Captains, one (1) Parks Superintendent, one (1) Right-of-Way/Facility Supervisor, one (1) Journeyman Plumber, one (1) Journeyman Electrician, three (3) Parks Maintenance Workers, one (1) Irrigation Technician, one (1) Property Evidence Technician, one (1) Plans Examiner, one (1) Street Maintenance Supervisor, one (1) GIS Specialist, and one (1) GIS Senior Analyst.

In total, 700.5 positions have been approved for the 2014-15 General Fund budget. The Public Safety step/incentive pay plan for sworn employees, designed to attract and retain qualified personnel, will continue at a cost of \$430,700. Each year, qualifying Police and Fire department personnel are promoted to their next corresponding "step" according to a pre-determined schedule. On October 1, 2014, a 3% merit increase for qualifying employees will go into effect, resulting in a budgetary increase of \$1,275,705.

Technology charges for the General Fund total \$2,454,498, a \$356,884, or 17.01%, increase compared to last year's budget. Departments are assessed technology charges based on the quantity, cost, and useful life of their data processing equipment. These charges fund the operating costs of the Information Technology Fund and also provide for the scheduled replacement of data processing equipment.

Equipment Service Rental Rates will increase by \$822,395 in 2014-15. These charges fund the Equipment Service Fund's operating budget and cover the maintenance and replacement costs of the City's fleet. Rental rates increase almost every year. Overhead costs tend to trend upward, and replacement costs almost always exceed the

original purchase price of any capital asset. This is especially true when a capital asset is replaced several years after the original date of purchase.

The FY 2015 budget includes \$1.09 million for park improvements. The funds will be used to make major park improvements at various parks and aquatic facilities throughout the city. In addition, \$1.96 million has been budgeted for one of two purposes: 1) to replace the existing radio system infrastructure or 2) to upgrade the current financial system to an enterprise business management software.

The major repair and maintenance of city streets continues to be a priority for the City of Odessa. In years prior to 2013-14, this line item was funded out of the Street Division's budget. However, since 2013-14, major street maintenance has been funded from the proceeds of the Certificates of Obligation, Series 2013.

GENERAL FUND - FUND BALANCE

The fund balance for the General Fund is segregated into two major classifications: Unassigned and Assigned. Within the Unassigned classification, the City has the 60-Day Requirement, the Budget Stabilization Account, and Unassigned Fund Balance. The 60-Day Requirement includes enough funding to provide for at least 60 days of emergency operation, based on the current year's adopted budget. The Budget Stabilization Account provides sufficient funding to support operations for 25 days, based on the current year's budget. One portion of the Budget Stabilization Account accommodates up to a 15% sales tax revenue reduction. The remaining balance protects against a 10% decline in property tax revenues or any other revenue loss. Unassigned Fund Balance allows the City to allocate funds for special and unforeseeable projects as they are needed. The Compensated Absences account is classified as Assigned. These funds are set aside to pay employees for accrued unileave and/or old sick leave upon their resignation, termination, or retirement.

WATER AND SEWER FUND

Water and Sewer revenues are expected to reach \$46,528,300 in 2014-15, an increase of \$888,000, or 1.95%, compared to last year's budget. It is anticipated that projected revenues will be sufficient to cover operating costs for this fund. Therefore, no water or sewer rate increases will be implemented in the upcoming fiscal year.

Water and Sewer operating expenditures are proposed at \$46,362,368, a \$738,758, or 1.62%, increase compared to the previous year's adopted budget. The 3% merit increase for qualifying personnel will increase personal services costs by \$193,062. Other major changes to the Water and Sewer Fund budget include a \$652,842 decrease in water purchase costs due to reduced consumption, a \$741,344 increase in capital outlay expenditures, and a \$362,952 decrease in the General Fund administrative fee. Most Water and Sewer Capital Improvements initiated in 2014-15 will be allocated and funded from the 2007 bond issue.

SOLID WASTE FUND

In 2014-15, Solid Waste revenues are projected at \$13,392,665, a \$547,178, or 4.26%, increase compared to the previous year. The major contributing revenue sources for the Solid Waste Fund are Single-Family Residential (49.78%), Commercial (25.50%), and Roll-Off Charges (11.14%). These three sources of revenue account for over 86% of the total revenue for this fund. Total customer accounts, anticipated growth within the city limits and increased demand for roll-off usage in commercial and construction areas drive these revenue items. There will be no solid waste rate increases in fiscal year 2015, as it is anticipated that sufficient revenue will be generated to cover normal operating costs. The current rate structure is based upon the type of account, the number of pick-ups per week, and the size of the solid waste receptacle.

Solid Waste expenditures will realize a net increase of \$558,959, or 4.32%, in the upcoming fiscal year. In 2013-14, the Solid Waste department received supplemental funding in the amount of \$1.07 million to purchase four refuse vehicles and a one-ton pickup. This funding is not included in the 2014-15 budget. However, the budgetary decrease that would have resulted from the removal of the supplemental funding has been offset by a \$1.14 million increase in fleet maintenance and replacement costs. The increase in fleet costs is due to the steady growth of the solid waste fleet and to the rising cost of maintaining, repairing, and replacing solid waste vehicles and major equipment.

The implementation of the 3% merit increase will result in an \$80,070 increase in personal services costs. The General Fund administrative fee and the 5% gross receipts tax will also experience significant budgetary increases in FY 2015. The administrative fee will increase by \$118,426, and the 5% gross receipt tax will increase by \$128,168.

Keep Odessa Beautiful continues to provide education to the public on various environmental issues, including recycling, backyard composting, tree limb recycling, and household hazardous waste disposal. While this division is funded through the Solid Waste Fund, it reports to the City Manager's Office.

EQUIPMENT SERVICES FUND

This fund is an internal service fund which receives rental revenue from other operating funds in order to provide for the maintenance and replacement of the City's fleet. Equipment Service Fund revenues for FY 2014-15 are estimated at \$15.79 million. Expenditures are budgeted at \$15.02 million, with \$8.11 million being allocated for operating expenditures, and \$6.90 million being allocated for equipment replacement. Equipment replacement will realize a \$792,948 decrease in 2014-15.

INFORMATION TECHNOLOGY FUND

The Information Technology Fund is an internal service fund; it receives revenue from City departments in exchange for the services it provides. This fund provides technical support for hardware, software, and network-related issues. It also oversees the scheduled replacement of data processing equipment for all of the departments. It is funded by two major sources of revenue: Internet Charges and Technology Charges.

In 2014-15, Information Technology revenues are projected at \$3,427,979. This represents a \$915 increase compared to the previous year. Total expenditures are budgeted at \$3,522,332, a \$199,814, or 6.01%, increase over 2013-14 numbers.

RISK MANAGEMENT FUND

In 2014-15, Risk Management Fund revenues are expected to reach \$10,145,860 million: \$7.92 million in Medical/Dental revenues, \$890,000 in General Liability revenues, \$1.30 million in Workers' Compensation revenues, and \$35,300 in Insurance Claim Recovery.

Expenditures are budgeted at \$10.30 million. This represents a \$168,881, or 1.67%, increase compared to the previous year. The Medical/Dental insurance program represents the largest portion of expenditures for the Risk Management Fund, with a budget of \$5.39 million. No insurance rate increases will be implemented in the upcoming fiscal year, as revenues are expected to generate sufficient revenues to cover operating costs.

Over the past several years, the Family Health Clinic, Health and Wellness Program, and Fitness Center have all assisted in controlling medical claim costs. The Family Health Clinic provides medical services to employees and their dependents free of charge, encouraging them to seek medical attention before health issues become more serious and costly. The Health and Wellness Program and the full-service Fitness Center, made available to employees covered by the City's medical plan and their dependents, have encouraged many employees and dependents to take preventative steps toward greater health, decreasing the need for medical services.

GOLF COURSE FUND

The Ratliff Ranch Golf Course continues to benefit the citizens of Odessa by providing a quality municipal golf course. Major revenues for this fund include Green Fees (42.62%), Golf Cart Rentals (20.52%), and Pro-Shop Sales (18.66%). Together, these revenue sources account for almost 82% of the fund's total revenue.

In 2014-15, Golf Course Fund revenues are projected at \$1,688,000, an increase of \$15,171, or 0.91%, compared to the previous year. Expenditures are estimated at \$1,689,265. This reflects a \$64,022, or 3.94%, increase over the previous year.

STORM WATER FUND

The Storm Water Fund was established in 2009-10 in response to a federally mandated regulation for storm water run-off. A Storm Water fee of \$1.85 per utility customer account funded this requirement in fiscal year 2013-14; a method of allocation that seems the most fair and equitable for all citizens. Revenues for this fund are projected at \$770,000 in 2014-15, \$55,000 higher than last year's budget. Expenditures are expected to reach \$991,843. This reflects an \$89,584, or 9.93%, budgetary increase.

CONCLUSION

This Annual Budget provides for a sound financial plan, reflects the priorities and policies of the City Council, and provides the citizens of Odessa with quality municipal services. We commit our best efforts to the Mayor and City Council to ensure that the needs of our customers are met or exceeded.

The City's 2013-14 Annual Budget document received the Government Finance Officer Association's (GFOA) Distinguished Budget Presentation Award, marking the twenty-eighth consecutive year that Odessa has received this honor. In order to continue participating in this program, we have attempted to incorporate recommended revisions, which were suggested by GFOA, into the 2014-15 Annual Budget.

Respectfully submitted,



Richard N. Morton, Jr.
City Manager

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Policy Statements

POLICY STATEMENTS

BUDGET COMPLIANCE

BUDGET COMPLIANCE

The 2014-15 approved operating budget for the City of Odessa is submitted in accordance with the city charter and all applicable state laws. The budget for the City of Odessa is based upon separate funds and sets forth the anticipated revenues and expenditures for the fiscal year for the General Fund, Water and Sewer Fund, Solid Waste Fund, Storm Water Fund, Equipment Service Fund, Information Technology Fund, Risk Management Fund, Debt Service Fund, Community Development Fund, Golf Course Fund, Convention and Visitors Fund, and other miscellaneous funds.

ITEMIZED BUDGET AND CONTENTS

The annual budget developed by the City of Odessa is regulated throughout the process by the Local Government Code (LGC), which is the state statute regulating municipal budgets in Texas. State law requires an incorporated City to develop an annual budget which itemizes proposed expenditures in comparison to actual expenditures for the preceding year, and shows as definitely as possible each project for which expenditures are appropriated in the budget, (LGC, Sections 102.003, 102.003b). The annual operating budget developed by the City of Odessa contains a complete financial statement that shows:

- 1) the outstanding obligations of the municipality;
- 2) the cash on hand to the credit of each fund;
- 3) the funds received from all sources during the preceding year;
- 4) the funds available from all sources during the ensuing year;
- 5) the estimated revenue available to cover the proposed budget; and
- 6) the estimated tax rate required to cover the proposed budget.

INFORMATION FURNISHED

In preparing the budget, the budget officer (City Manager) may require any City officer or board to furnish information necessary for the budget officer to properly prepare the budget, (LGC, Section 102.004).

PROPOSED BUDGET FILED

The proposed budget is filed with the City Secretary and is available for public inspection at least thirty (30) days prior to the date when the City Council sets the property tax rate for the next fiscal year, (LGC, Section 102.005). The City Manager filed the 2014-15 Proposed Budget on August 4, 2014, which was more than 30 days prior to the scheduled adoption of the property tax rate on September 23, 2014.

POLICY STATEMENTS

BUDGET COMPLIANCE

PUBLIC HEARINGS ON PROPOSED BUDGET

The City Council shall hold a public hearing on the proposed budget in which any taxpayer may attend and participate. The Council shall set the hearing for a date occurring after the fifteenth (15th) day after the date the proposed budget was filed, but before the date on which the City Council sets the property tax rate for the next fiscal year. Public notice of the date, time, and location of the hearing must be provided, (LGC, Section 102.006).

The City of Odessa published notices as required by law, on August 14, 2014, in the local newspaper, on the City of Odessa's web site, and on the local Government Access Channel, announcing a public hearing on the proposed budget on August 26, 2014.

ADOPTION OF BUDGET

At the conclusion of the public hearing, the City Council shall take action on the proposed budget; it may make any changes to the budget it considers warranted by law or deemed to be in the best interest of the taxpayers, (LGC, Section 102.007).

The City of Odessa conducted a public hearing on August 26, 2014, as required by state law, and on September 9, 2014, adopted the annual budget.

APPROVED BUDGET FILED

After adoption by the City Council, the approved budget is filed with the City Secretary and the County Clerk, (LGC, Sections 102.008, 102.009d).

A complete copy of the final published budget document will be filed with the City Secretary and County Clerk. A copy of the annual budget is also placed in the Ector County Library for public access.

LEVY OF TAXES

The City may levy taxes only in accordance with the budget, (LGC, Section 102.009a). However, the adoption of the tax rate must be separate from the vote adopting the budget, (Property Tax Code, (PTC), Section 26.05b). The tax rate consists of two components, the amount of taxes to pay maintenance and operation expenditures, and the amount of taxes to pay debt service, (PTC, Section 26.05a). Should the tax rate adopted by the governing body exceed the calculated effective tax rate, additional legal notices and public hearings will be required (PTC, Section 26.05d).

POLICY STATEMENTS

BUDGET COMPLIANCE

On September 23, 2014, the City Council adopted a total tax rate of \$0.475845 per \$100 dollars of property valuation for the purpose of paying for City operations (\$0.364450) and for debt service payment (\$0.111395). This tax rate required two public hearings since the proposed tax rate exceeded the effective tax rate of \$0.452284.

EMERGENCY PROCEDURES

After final approval of the budget, the City Council may spend funds only in strict compliance with the budget, except in an emergency. The City Council may authorize emergency expenditures as an amendment to the original budget only in a case of public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget. If the budget is amended, a copy of the resolution shall be filed with the City Secretary and the County Clerk, (LGC, Section 102.009b,c,d).

CHANGES IN BUDGET

The City Council is not prevented from making changes to the budget for municipal purposes, (LGC, Section 102.010).

During the fiscal year, the City Manager is authorized to transfer budgeted amounts between departments of any fund. All funds are subject to appropriation, and uses of additional revenue received during the fiscal year are appropriated through City Council approval, resulting in an amendment to the budget. Changes to the budget that would increase the total appropriations to any fund must meet the appropriate legal requirements for public notice and citizen participation and must be approved by the City Council.

POLICY STATEMENTS

BUDGET DEVELOPMENT

BUDGET DEVELOPMENT PHASES

Annual budgeting is a dynamic activity of resource allocation. Forecasting and the setting of strategic priorities start the cycle every spring. After the departments are given direction, they reassess their goals and objectives, and request their budgets. The City Manager compiles a proposed budget and presents it to Council. After input from citizens and council members, the Council adopts an operating budget. This new budget takes effect on October 1, at which time all departments receive their new funding. All budgets are continually monitored throughout the year to ensure compliance.

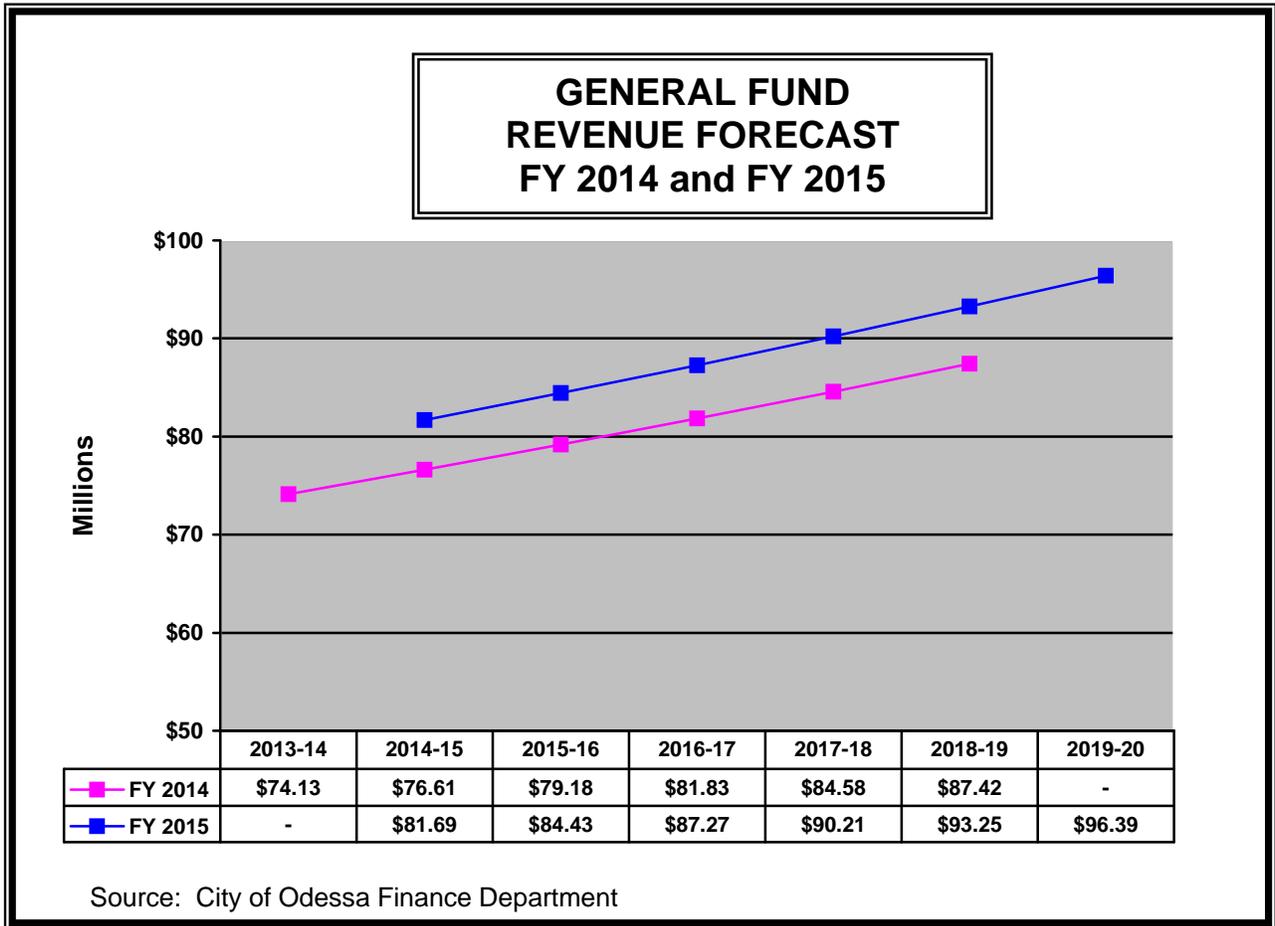
FINANCIAL FORECASTING/BUDGET RELATIONSHIP

Financial forecasting is requisite to the success of the budgeting process, aiding in proper decision-making for current and future years. Long-range and short-range projections for revenues, reserves, and expenditures are updated annually, based on current service levels for the General Fund. Trend and experiential analyses are used to calculate expenditure and revenue patterns. For most revenue categories, a seven-year historical review is used to determine various behaviors and trends of each particular account when applicable.

Sales Tax receipts continue to rise due to the positive impact the booming oil industry has had on the local economy. In 2014-15, Sales Tax revenue is expected to reach \$32,476,255, a 12.82% increase as compared to last year's projection. The FY 2015 forecast of Sales Tax receipts projects an increase of 4.00% per year over the next five years. Property taxes are expected to generate \$22,049,992, up 10.49% compared to 2013-14 revenues, with a projected annual increase of 3.00% through FY 2020. Franchise Fees (gross receipts tax from major utilities projects) and Fines, Fees and Forfeiture Revenues (revenues generated by the issuance of citations) are also projected to grow by 3.00% for each of the next five fiscal years. Together, FY 2015 receipts for these four categories account for 81.75% of the overall \$7,556,822 increase in General Fund revenues. Between 2014-15 and 2019-20, total General Fund revenues are expected increase from \$81.69 million to \$96.39 million, or approximately 3.37% per year.

The major expenditure categories for the General Fund budget include Personal Services, Supplies, Services, Maintenance, and Capital Outlay. Personal Services makes up 66.49% of the General Fund budget. It funds the City's current compensation package, which has been designed to recruit and retain qualified employees. The FY 2015 forecast projects a 4.00% annual increase in Personal Services over the next five years to cover the costs associated with maintaining the compensation strategy that is currently in place. From 2014-15 to 2019-20, the Supplies, Services and Maintenance categories are all expected to realize annual increases of 2.00%. The adjustments to future budgets will help cover the rising cost of supplies, material, and external labor. Capital Outlay costs vary from year to year, depending upon the City's needs. For this reason, the forecast does not include an annual increase for Capital Outlay. Over the next five years, total General Fund expenses are expected to grow from \$81.69 million to \$95.92 million, at an average annual rate of 3.26%.

POLICY STATEMENTS
BUDGET DEVELOPMENT

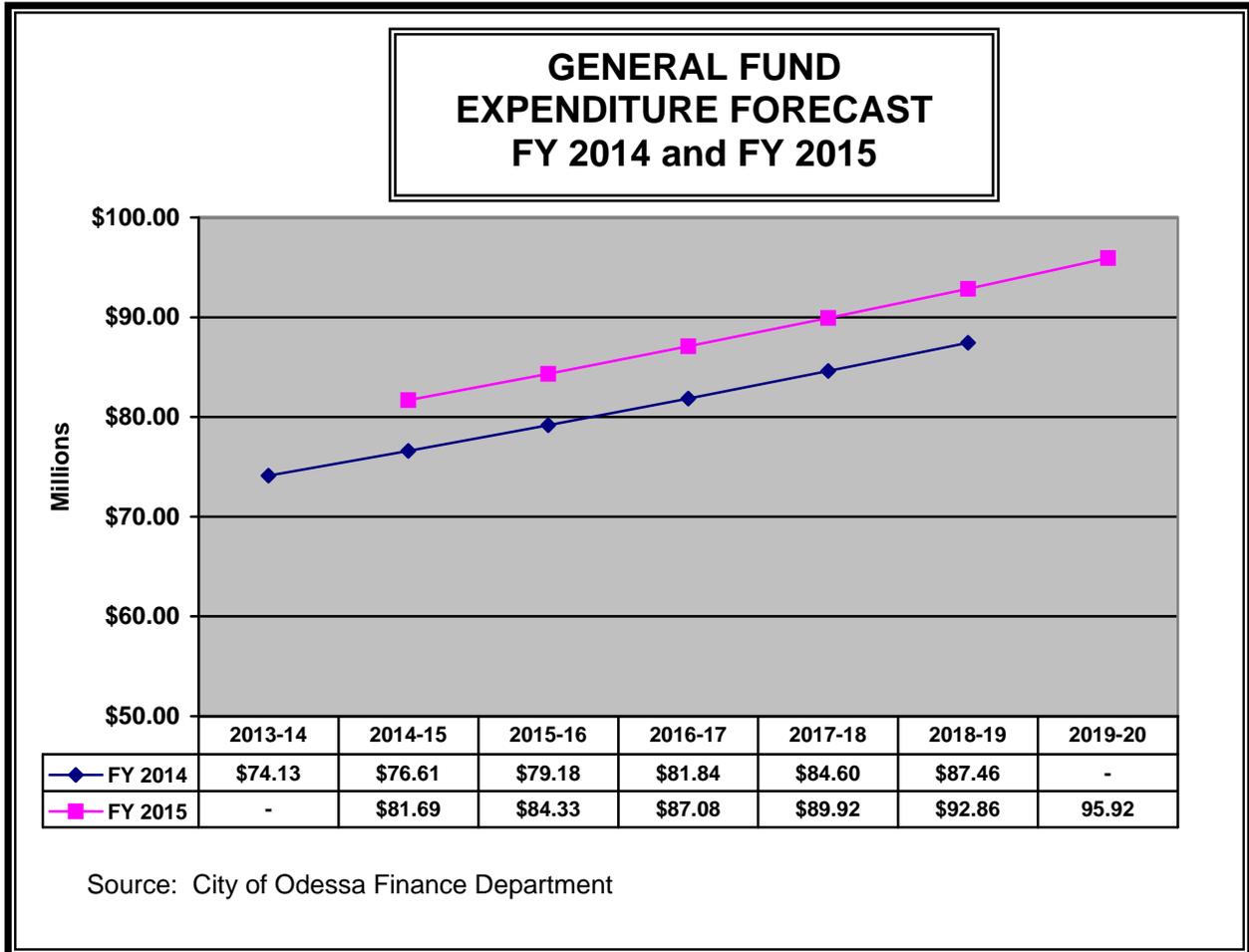


The above graph compares the revenue forecasts made in FY 2014 with those made in FY 2015. The FY 2015 forecast begins \$5,076,596 higher than the previous year’s projection. The majority of this increase is due to the positive impact that the booming oil industry continues to have on the City’s two major sources of revenue: Sales Tax and Property Tax.

In 2013-14, the projection for 2014-15 sales tax receipts was \$29,938,104. This year, it is anticipated that sales taxes will generate \$32,476,255, an increase of 8.48%. Property Tax revenues are also expected to exceed the FY 2014 projection. With an adopted tax rate of \$0.475845, FY 2015 property tax revenues are expected to reach \$22,049,992. This represents a 7.27% increase over last year’s projection. Over the next five years, sales tax revenues and property tax revenues are projected to increase at an average annual rate of 4.00% and 3.00%, respectively.

The FY 2015 forecast of General Fund revenues is \$81,688,801. By FY 2020, revenues are expected to reach \$96,393,240, an increase of \$14,704,439 in five years. During this time, General Fund revenues are projected to realize an average annual increase of 3.37%.

POLICY STATEMENTS
BUDGET DEVELOPMENT



The FY 2015 financial forecast for expenditures begins with a projection of \$81.69 million, \$5,079,280 higher than the 2014-15 projection set forth in the FY 2014 financial forecast. According to FY 2015 projections, expenditures are expected to increase by \$14,227,661 over a five-year period, at an average annual growth rate of 3.26%.

The expenditure forecast provides for a comprehensive employee compensation plan, designed to improve the City's ability to recruit and retain qualified applicants. The plan calls for a 3% salary increase for eligible full-time employees as well as step increases and increases in skills/incentive pay for sworn personnel (police officers and fire fighters) who meet requirements. The estimated cost of these pay adjustments in 2014-15 is \$1.71 million.

In 2014-15, the General Fund will realize an increase of seventeen full-time positions due to a growing population and expanding customer base. The new positions include: one Accountant, three Fire Captains, one Parks Superintendent, one Right-of-Way/Facility Supervisor, one Journeyman Electrician, one Journeyman Plumber, three Parks Maintenance Workers, one Irrigation Technician, one Property Evidence Technician, one Plans Examiner, one Street Maintenance Supervisor, one GIS Specialist, and one GIS Senior Analyst.

POLICY STATEMENTS

BUDGET DEVELOPMENT

STRATEGIC PRIORITIES PHASE

Council develops a consensus on the direction the City should take in the coming year. Council meets at a retreat to identify priorities, issues, and trends in order to determine the City's goals and objectives. These strategic priorities form the framework of the budget.

DEPARTMENTAL REQUESTS PHASE 1

Departments are given the strategic direction to formulate their budget requests from the Council's goals and objectives, and six-month expenditure reports are distributed. Target dollar amounts are determined for each department based on a projected revenue stream. Budget manuals containing instructions to the departments are distributed, and computer training is made available to those who will enter departmental data. Departmental due dates are established and budgeting guidelines are given.

DEPARTMENTAL REQUESTS PHASE 2

Departments formulate their budget requests within the target amount, assessing current conditions, programs, and needs. Departments are encouraged during this phase to thoroughly examine all activities for any way to achieve more efficiency, and each department then prepares preliminary budget requests. Department effectiveness and efficiency are measured against the results of addressing customer concerns. Supplemental requests from each department are identified at this stage.

PROPOSED BUDGET PHASE

Budget requests are reviewed and the initial work on the operating budget is begun. The City Manager conducts budget meetings with department directors regarding their budget requests, and City staff examines each departmental budget request and supplemental request during this phase. Departmental goals and objectives are also analyzed as part of this resource allocation process. The City receives preliminary property values from the appraisal district and uses these estimated revenues to shape the proposed budget.

BUDGET ADOPTION PHASE 1

The City Manager presents the proposed budget to Council. This budget contains all proposed expenditures and financing sources for all City departments, and it is filed with the City Secretary. The City Manager holds budget workshops with Council.

BUDGET ADOPTION PHASE 2

The operating budget is formally adopted in this phase. Legal notices for public hearings on the budget and tax rate are published in the local newspaper, posted on the City's website, and advertised on the Government Access Channel. Public hearings are conducted to obtain citizen comments. The operating budget and corresponding ad valorem rate (property tax rate) are then adopted by Council vote, and the Tax Assessor is notified of the adopted tax rate.

POLICY STATEMENTS

BUDGET DEVELOPMENT

BUDGET IMPLEMENTATION PHASE

The new fiscal year begins October 1, and all departments operate under their new budgetary levels. Published copies of the approved operating budget are filed with the City Secretary and County Clerk. Budget documents are distributed to Council, department directors, and other interested parties.

BUDGET MONITORING PHASE

This final phase in the budget process is an ongoing one. To ensure budgetary compliance, all budgets are monitored at least monthly, comparing actual expenditures to budgeted expenditures. Variances are investigated, and appropriation adjustments are made when necessary. Appropriation adjustments are an accounting reallocation which neither increases, nor decreases, City budget amounts. In this way, expenditures can be accurately tracked, thus providing a history from which budget trends can be derived.

OPERATING AND CAPITAL BUDGET RELATIONSHIP/ORGANIZATION

The capital budget and five-year Capital Improvement Plan are summarized in the policy section of the budget document, with more detailed information for each project provided in a separate section. Projects accounted for in enterprise funds are included in the capital budget. Capital budget funding sources are matched with budgeted expenditures. All future year operating impacts are noted in the capital budget and included in the five-year balanced financial plan.

The City of Odessa prepares separate, functional capital budgets from the operating budget, but they are all closely linked. The Capital Improvement Program, as distinguished from the operating budget, is a multi-year financial plan for the acquisition, expansion, or rehabilitation of infrastructure, capital assets, or productive capacity of City services. Capital projects typically apply to (1) expenditures which take place over two or more years requiring continuing appropriations beyond a single fiscal year; (2) funding with debt because of significant costs to be shared by current and future beneficiaries; and (3) scheduled replacement or maintenance of specific elements of physical assets.

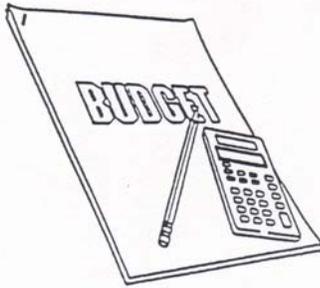
Expenditures for the Capital Improvement Program are presented on a budget basis. Budget for an entire contract is appropriated in the period in which a contract is entered. Any unspent funds at fiscal year-end are carried forward to the next budget year.

Revenues for the capital budget derive primarily from general obligation certificate sales, grant funding, and current revenues. The capital budget, unlike the operating budget, is a five-year plan that is updated annually. Only those projects scheduled during the first year of the plan are financed.

As part of the Capital Improvements Program, each department identifies those capital projects that have an operating budget impact.

POLICY STATEMENTS

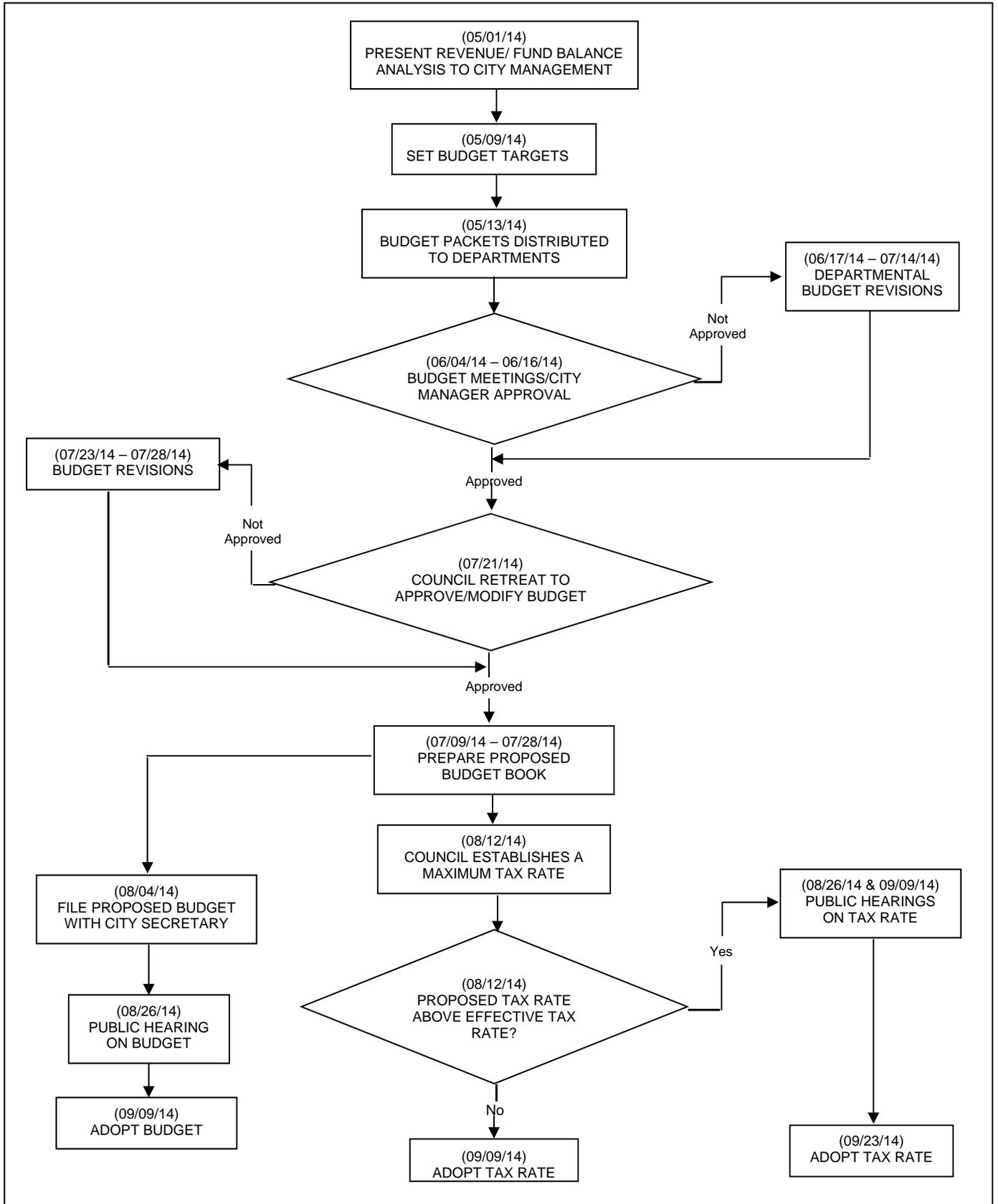
BUDGET CALENDAR



May 1, 2014	The revenue and fund balance analysis is presented to City management.
May 9, 2014	Departmental budget targets are set.
May 13, 2014	Budget packets are distributed to department directors. The packets include all of the information the directors need to finalize their budgets and enter them into the system. The deadlines for small, medium and large departments to submit their budgets are May 20 th , May 27 th , and May 29 th , respectively.
June 4-16, 2014	Departments requesting supplemental funding for the upcoming year meet with management to discuss their requests. Following the meetings, management determines which requests will be funded.
July 21, 2014	City Council meets at its annual retreat to review the budget and make any changes it deems necessary.
July 9-28, 2014	Budget staff prepares the proposed budget book.
August 4, 2014	The City Manager files the proposed budget book with the City Secretary and the County Clerk's Office.
August 12, 2014	The City Council votes to establish the maximum property tax rate.
August 26, 2014	The City holds the public hearing on the budget and the first public hearing on the tax rate.
September 9, 2014	The City Council votes to adopt the proposed budget and holds the second public hearing on the tax rate.
September 23, 2014	The City Council votes to adopt the property tax rate.

POLICY STATEMENTS

BUDGET CALENDAR



POLICY STATEMENTS

FINANCIAL POLICIES

FINANCIAL POLICIES:

1. **REVENUE POLICIES.** Projected revenues are estimated using a realistic, objective, and analytical approach based upon economic trends. The entire cost of services is calculated periodically for activities supported by user fees, and such information is considered in determining those fees. An outside firm is used to review the City's user fees and determine whether the current fees are providing for full cost recovery. The study also identifies potential areas where fees are not currently being charged.

Enterprise funds establish user charges sufficient to finance the costs of providing goods/services to the public. Water and sewer rates are periodically reviewed to determine if they meet this criterion and are in compliance with the City's debt covenants. Solid Waste rates must strike a delicate balance between funding operational costs and competing with private commercial pick-up service. Storm water rates must be sufficient to fund whatever costs are necessary to ensure compliance with EPA regulations for storm water. (See fund narratives for detail of major revenue sources / trends / analysis.)

2. **FUND BALANCE POLICIES.** The City should maintain the fund balances of the various operating funds at levels sufficient to protect the City's credit worthiness, and its financial position, in the event of an emergency.

Several years ago, the City Council established a fiscal requirement that legally segregated a portion of the General Fund fund balance for a specific future use. The segregated fund balance should be sufficient to provide financing for 60 days of emergency operation. In 1998, the City Council established a \$1,000,000 reserve for Rate Stabilization for the Water and Sewer Fund to be used for unexpected water revenue fluctuations. Then again in 1999, the City Council revised the Fund Balance Policy for the General Fund (Ordinance No. 99-04) to include a separate portion for a Budget Stabilization Account. The amount segregated is equal to the cost of operating the General Fund for 25 days, based on the current year's adopted budget. This account increases/decreases each year in proportion to the General Fund budgeted expenditures. One portion of the Budget Stabilization Account accommodates an approximate 15% sales tax revenue decline, and the remaining balance protects against a 10% decline in property tax revenues or any other revenue loss. In 2005-06, a portion of the fund balance was segregated as "Compensated Absences". These funds have been set aside to reimburse employees for accumulated unileave and/or old sick leave upon their resignation, termination, or retirement from the city.

In accordance with GASB 54, the City revised its fund balance policy for governmental funds to comply with the requirements of this new reporting standard. For reporting purposes, fund balance of governmental funds will be classified as nonspendable, restricted, committed, assigned, and unassigned. Nonspendable, restricted, and committed balances are determined and reported based on certain constraints. All other remaining balances are reported as assigned or unassigned within the governmental funds.

POLICY STATEMENTS

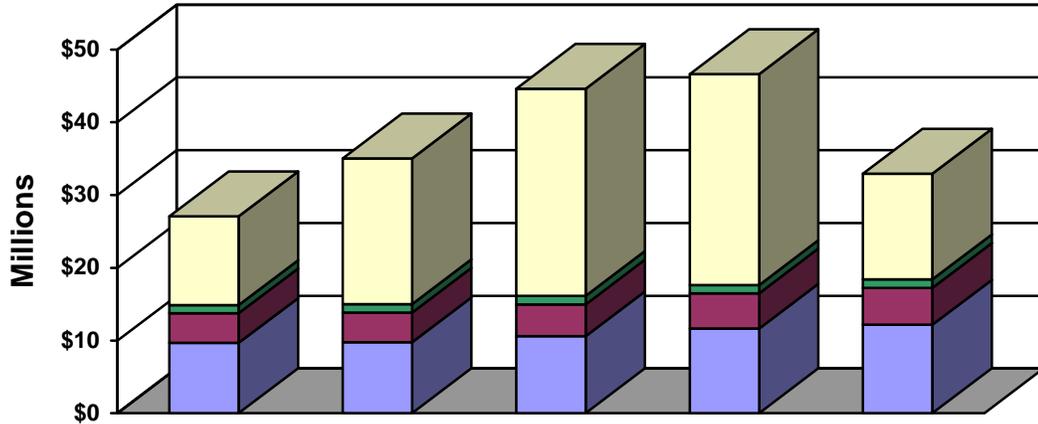
FINANCIAL POLICIES

The 60-Day Emergency Requirement and the Budget Stabilization accounts within the General Fund continue in effect as before and are classified as unassigned. Compensated Absences is classified as assigned. All other remaining funds are classified as unassigned. City Council may appropriate any unassigned General Fund balance for emergency expenditures, one-time capital project expenditures, or any special project. (See fund narratives for detail of fund balance changes and uses.)

POLICY STATEMENTS

FINANCIAL POLICIES

HISTORICAL GENERAL FUND BALANCE



	09-10	10-11	11-12	12-13	13-14
ASSIGNED:					
Comp. Absences	\$1,143,523	\$1,143,523	\$1,143,523	\$1,143,523	\$1,143,523
UNASSIGNED:					
60 Day Reqmnt.	9,692,830	9,775,059	10,580,099	11,641,796	12,186,079
Stabilization Acct.	4,038,679	4,072,941	4,408,374	4,850,748	5,077,533
Unassigned	12,198,852	20,022,398	28,458,468	28,980,450	14,539,979
Fund Balance	\$27,073,884	\$35,013,921	\$44,590,464	\$46,616,517	\$32,947,114

Dollars (Millions)

Source: Finance Department

Fund Balance History

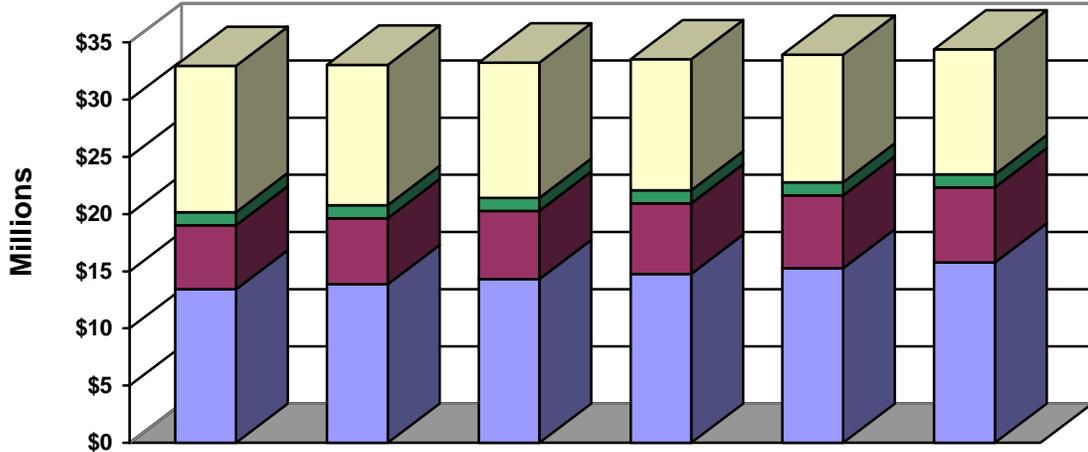
Unassigned fund balance for the General Fund is comprised of a 60-day operating requirement, a 25-day budget stabilization account, and a remaining unassigned account. Compensated absences is included in assigned fund balance. Between fiscal years 2009-10 and 2013-14, the fund balance fluctuations have resulted in an overall increase of 21.69% in total fund balance. The total fund balance is estimated to be \$32.95 million by the end of the 2013-14 fiscal year.

The above graph presents the actual fund balance for the General Fund for fiscal years 2009-10 through 2012-13 and the estimated fund balance for 2013-14.

POLICY STATEMENTS

FINANCIAL POLICIES

PROJECTED GENERAL FUND BALANCE



	14-15	15-16	16-17	17-18	18-19	19-20
ASSIGNED:						
Comp. Absences	\$1,143,523	\$1,143,523	\$1,143,523	\$1,143,523	\$1,143,523	\$1,143,523
UNASSIGNED:						
60 Day Reqmnt.	13,428,296	13,863,147	14,313,838	14,780,970	15,265,171	15,767,090
Stabilization Acct.	5,595,123	5,776,311	5,964,099	6,158,738	6,360,488	6,569,621
Unassigned	12,780,172	12,262,250	11,818,922	11,447,966	11,146,816	10,912,542
Fund Balance	\$32,947,114	\$33,045,231	\$33,240,382	\$33,531,197	\$33,915,998	\$34,392,776

Dollars (Millions)

Source: Finance Department

Fund Balance Projections

The ending fund balance estimate for fiscal year 2014-15 is \$13.43 million in the 60-day operating requirement, \$5.60 million in the budget stabilization account, \$1.14 million in the compensated absences requirement, and \$12.78 million as unassigned. This is a total fund balance of \$32.95 million.

Projections indicate that for each of the next five years, revenues will be sufficient to maintain the 60-day operating requirement, the 25-day stabilization account, the compensated absences requirement, and an adequate unassigned fund balance.

The above graph presents the ending fund balance projections for the General Fund for fiscal years 2014-15 through 2019-20.

POLICY STATEMENTS

FINANCIAL POLICIES

3. **FINANCIAL REPORTING POLICIES.** The financial reporting policies of the City will conform to accounting principles generally accepted in the United States of America and standards of the Government Finance Officers Association.

The monthly and annual financial reports will present a summary of financial activity by major fund type. The operations of each fund, as shown in the annual budget, are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures as appropriate.

An independent accounting firm will perform an annual audit of the financial statements of the City and will publicly issue an opinion. The annual audit is conducted at the end of each fiscal year.

4. **GRANT POLICY.** The City of Odessa will seek a fair share of available state and federal financial support unless conditions attached to that assistance are contrary to the City's best current and future interests. Prior to applying for and accepting intergovernmental aid, the City will examine the matching requirements so that the source and availability of these funds may be determined before the grant application is made. The City will also assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits.

All departments requesting appropriations to participate in specific grants for the upcoming fiscal year are required to submit a City of Odessa Grant Application (COGA) form. This form can be submitted during one of the two review months (January or June) of each fiscal year. Departments will direct all requests to the Finance department for collective review by the Finance Committee and the City Council. The submission of the COGA will ensure adequate planning in funding the grant(s) for the next fiscal year (October 1 through September 30). All budget estimates in the COGA for the upcoming fiscal year will need to be submitted by either January 1 (or) June 1 of each year, regardless of the granting authority application due date.

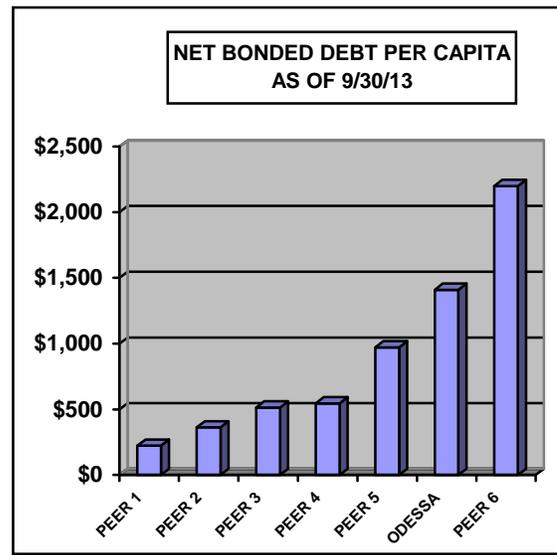
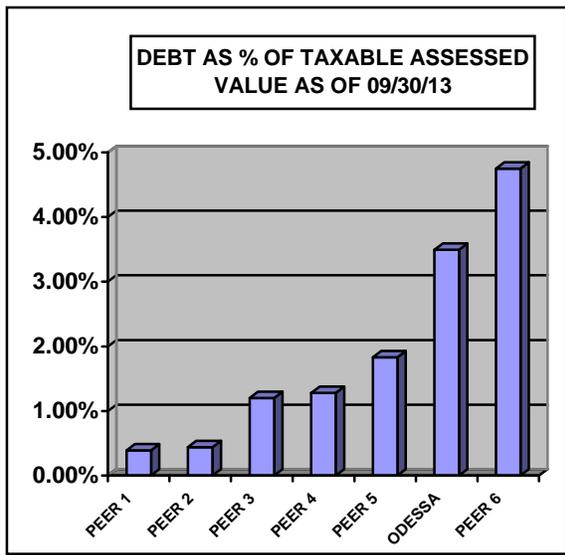
POLICY STATEMENTS

FINANCIAL POLICIES

5. **DEBT MANAGEMENT POLICIES.** The objective of the City of Odessa debt management policy is to maintain the City's ability to incur present and future debt at the most beneficial interest rates, and in the amounts needed, to finance the Capital Improvements Program without adversely affecting the City's ability to finance essential services. When long-term debt financing is utilized, the City will ensure that repayment will be made by levying sufficient ad valorem taxes to service general obligation debt and realizing sufficient net revenues to service revenue debt while upholding all related bond covenant agreements.

- A five-year Capital Improvements Program (CIP) will be developed and updated annually, along with the corresponding anticipated funding sources.
- It is the intent of the City to issue new certificates of obligation (CO) debt for general purpose CIP as old debt is retired, thus avoiding the need for additional revenues for debt service.
- Efforts will be made to maintain or improve the City's bond rating. Effective communication will continue with bond rating agencies, financial advisors, independent auditors, investors, and citizens regarding its financial condition.
- The City will develop and update comparative debt information in the form of ratios to determine the appropriate debt level for financing capital projects prior to the issuance of new debt. (Note: All debt is tax supported and does not include enterprise or overlapping debt.)

Below is a sample of the various comparative debt ratios as of September 30, 2013. The City selects certain neighboring cities as a peer group to compare debt information. As the graphs show, Odessa's net general bonded debt as a percentage of taxable assessed value (3.49%) ranks sixth in the group. Odessa also ranks sixth in net general bonded debt per capita (\$1,410).



POLICY STATEMENTS

FINANCIAL POLICIES

BUDGET POLICIES:

Staff and City Council follow established procedures in producing budgetary data.

1. In accordance with the city charter, the City Manager is responsible for preparing and recommending an operating budget for City Council consideration prior to September 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year, along with estimates for the current year and actual data for the preceding year. The city charter requires that the budget be submitted in summary form. In addition, more detailed line-item budgets are included for administrative control.
2. A multi-year financial forecast is prepared as a planning tool in developing the operating budget.
3. Budget work sessions and public hearings are conducted with public notice being given within statutory limits, for the purpose of obtaining taxpayer comments. Copies of the proposed budget are made available for City Council, media, and citizens' review prior to any work sessions or public hearings.
4. The City gives the highest priority to funding daily operational costs from current revenues and funding capital assets or non-recurring expenditures from one-time revenues or unreserved fund balance.
5. Each department's operational budget is developed within a targeted dollar amount designated by Finance. The target amount is based on the total projected revenues and the department's percentage of the previous year's budget. Any proposed increases or decreases in service levels to the citizens are noted. Requests requiring funds in addition to the targeted amount are submitted for consideration in a supplemental request along with suggestions on how to fund the request.
6. A high priority is placed on continuing the compensation plan adopted by Council. In setting the target amount for departmental budgets, Finance takes into consideration the funding of the merit pay plan and other increases in employee benefits.
7. The budget requests submitted by the departments are evaluated based on a customer focus measurement and customer concerns.
8. Budgeted revenues and expenditures for each fund should be realistic and based upon current trends.
9. Every effort is made to create a balanced budget (a budget in which revenues equal expenditures) for the General Fund. Property tax revenue is one of two major sources of revenue for the General Fund. This policy ensures that any revenues generated by an increase in the property tax rate are used to cover necessary expenditures, rather than to increase the fund balance.

POLICY STATEMENTS

FINANCIAL POLICIES

10. All departments providing services that are based on a user-fee concept should make every effort to be self-supported by those fees.
11. The budget provides for adequate maintenance, repair, and replacement of capital assets. Postponing of such items to balance the budget would only lead to short-term gain at the expense of long-term financial security.
12. Prior to October 1, the budget is legally enacted through passage of a resolution.
13. Activities of the General Fund, Internal Service Funds, Special Revenue Funds and Debt Service Fund are included in the annual appropriated budget, legally adopted. The City includes all proprietary funds in the annual budget adopted, but only as a financial plan.
14. Capital projects are budgeted over the life of the respective projects rather than on a fiscal year basis.
15. Once the budget is adopted, the City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that increase budgeted appropriations of any fund must be approved by the City Council after appropriate public notice.
16. Reports prepared monthly compare actual revenues, expenditures and encumbrances to budgeted amounts. The monitoring of expenditures to budgeted appropriations, at the departmental level, is employed as a budgetary management tool for the General Fund, Internal Service Funds, Special Revenue Funds, and Debt Service Fund.
17. Encumbrances outstanding at year-end are reported as committed fund balances in financial accounting unless otherwise restricted by constraints placed on them. For budgetary accounting, any appropriations for encumbered or obligated funds are carried over to the subsequent fiscal year in order to complete these transactions.
18. Appropriations that are not expended or encumbered at the end of the fiscal year lapse at the end of that fiscal year. The unencumbered appropriation balances of any capital projects do not lapse at year-end.

POLICY STATEMENTS

BUDGET CONTINGENCY PLAN

BUDGET CONTINGENCY PLAN

A budget contingency plan was developed in 1991-92 which details various courses of action that may be undertaken when varying levels of revenue shortfalls are anticipated. The basic provisions of the plan are:

If an anticipated shortfall in revenue is equal to:

1% Shortfall

- Prohibit unbudgeted expenditures. Budget amendments will not be made from fund balances.
- City Manager, Assistant City Managers, and department directors will be required to review, monitor, and control planned expenditures.
- Department directors must re-justify planned capital outlay purchases to City Manager or Assistant City Managers prior to all expenditures.
- All overtime must be pre-approved by City Manager.

2% Shortfall

- Eliminate planned capital outlay.
- Eliminate travel and training.
- Freeze all vacant positions.

3% Shortfall

- Reduce all operating departmental budgets by 2%.

4% Shortfall

- Reduce all operating departmental budgets by 3%.

Over 4% Shortfall

- Reduce service levels.
- Eliminate specific programs.
- Reduce personnel.
- Re-evaluate funding for outside agencies.

POLICY STATEMENTS

ACCOUNTING POLICIES

ACCOUNTING POLICIES

The accounting policies of the City conform to accounting principles generally accepted in the United States of America.

1. **PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY.** The basic criterion for including a potential component unit within the City's financial statements is the City's ability to exercise oversight responsibility. The most significant indication of having this ability is financial interdependency. Other conditions of having this ability to exercise oversight responsibility include, but are not limited to, the selection of governing boards, appointments of management, the ability to significantly influence operations, and the accountability for fiscal matters.

A second criterion used in evaluating potential component units is the scope of public service and whether it benefits the government and/or its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relations, regardless of whether the government is able to exercise oversight responsibilities.

2. City management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. Management is also charged with ensuring that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America.
3. The cost of a control should not exceed the benefits likely to be derived.
4. The valuation of costs and benefits requires estimates and judgments by management.
5. **SINGLE AUDIT.** A single audit is made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the City has complied with applicable laws and regulations.

The City is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments.

6. **ENCUMBRANCES.** Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to set aside that portion of the applicable appropriation, is employed as an extension of budgetary integration in the General Fund and Special Revenue Funds. Encumbrances outstanding at year-end are reported as either restricted or committed fund balances, and do not constitute expenditures or liabilities, because the commitments will be honored during the subsequent year.

POLICY STATEMENTS

ACCOUNTING POLICIES

7. **CASH AND INVESTMENTS.** Cash includes amounts in demand deposits as well as short-term investments with maturity dates no longer than three months. The City has elected to implement GASB Statement 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools". As a government entity other than an external investment pool in accordance with GASB 31, the City's investments are stated at fair value, except for external investment pools. Management's intent is to hold all investments to maturity and thereby recover the full value of the various investments made.

The City of Odessa is required to comply with the Public Funds Investment Act, Chapter 2256, Texas Government Code. It is the policy of the City of Odessa to invest public funds to provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City. The investment policies must conform to all state and local statutes governing the investment of public funds.

8. **WATER AND SEWER RECEIVABLES.** The City's Water and Sewer Enterprise Fund operates on a monthly billing cycle, issuing bills continuously throughout the month.
9. **TRANSACTIONS BETWEEN FUNDS.** Transactions between funds that would be treated as revenues, expenditures, or expenses if they involved an organization external to the governmental unit are accounted for as revenues, expenditures, or expenses in the funds involved. Reimbursements from one fund to another for expenditures or expenses already made are recorded as expenditures or expenses in the reimbursing fund.

Non-recurring or non-routine transfers of equity between funds are treated as transfers and are reported as results of operations governmental funds, and as contributed capital for proprietary funds for transfers to, or as a reduction of, results of operations for transfers out. All other operating type transfers are treated as transfers and are included in the results of operations of both governmental and proprietary funds.

10. **INVENTORIES.** Inventories are valued at cost, which approximates market, using the first-in, first-out method and are recorded under the consumption method. Inventories in the General Fund consist of expendable supplies. The cost of individual items is included as inventory when acquired and included in expenditures as supplies are used.
11. **RESTRICTED ASSETS.** These assets consist of cash, certificates of deposit, and other short-term investments legally restricted for various purposes.

POLICY STATEMENTS

ACCOUNTING POLICIES

12. **GENERAL FIXED ASSETS AND GENERAL LONG-TERM DEBT ACCOUNT GROUPS.**

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed asset account group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are capitalized along with other general fixed assets.

All fixed assets are valued at historical cost or estimated cost if actual historical cost is not available. Donated fixed assets are valued at their fair market value on the date donated. Interest costs incurred on debt-financed construction is capitalized during the construction period.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the general long-term debt account group.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. They are, however, reported in the entity-wide financial statements with related depreciation, amortization and other related assets and liabilities.

Special reporting methods are applied to governmental fund inventories using the consumption method to indicate that they do represent "available spendable resources."

All proprietary and pension trust funds are accounted for on a cost of services of "capital maintenance" measurement focus. This means that all assets and liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and net assets components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

POLICY STATEMENTS

ACCOUNTING POLICIES

13. **DEPRECIATION.** Depreciation of all exhaustible fixed assets used by proprietary funds and governmental activities is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund and governmental activities balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	25 - 40 years
Improvements	25 - 40 years
Furniture and Office Equipment	7 - 10 years
Machinery and Equipment	5 - 20 years
Data Processing Equipment	3 - 5 years
Automotive Equipment	3 - 10 years
Radio Equipment	5 - 10 years

14. **ACCRUED EMPLOYEE BENEFITS PAYABLE.** During the year ending September 30, 1998, the City approved amendments to the personnel policy to implement a consolidated leave for sick leave, vacation, and emergency leave, to be referred to as unileave. The rate at which employees accrue unileave time is dependent upon length of service and ranges from seventeen days to twenty-seven days per year. Any unileave not used within the year in which it is accrued may be carried over to the following year without limitation, until termination of employment, at which time it will be paid to the employee at his or her current salary per hour. The vacation time that had accrued prior to the inception of the unileave policy was transferred to the employee's unileave account and considered to be the beginning unileave balance. All sick leave an employee accrued prior to this policy was placed in an old plan accrual account. This sick leave is available to the employee to be utilized after the employee has utilized five consecutive full days of unileave and needs additional days for the same reason. At termination, those employees with sick leave hours remaining under the old plan will be paid for those hours at a rate of one-for-two, which means the employee will receive one hour of current pay for every two hours of sick leave accrued. The City accrues a liability for compensated absences that meets the following criteria:

- A. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' service already rendered.
- B. The obligation relates to rights that vest or accumulate.
- C. Payment of the compensation is probable.
- D. The amount can be reasonably estimated.

In accordance with the above criteria, the City has accrued a liability for unileave, remaining sick leave, and compensatory time which has been earned but not taken by City employees. For governmental funds, the liability for compensated absences has been recorded in the general long-term group of accounts. The liability for compensated absences is recorded in proprietary fund types as an accrued liability.

15. **GENERAL LONG-TERM OBLIGATIONS.** All unmatured long-term indebtedness other than that directly related to, and expected to be paid from, proprietary or fiduciary funds is reported in the general long-term obligations account group. This debt is secured by the full faith and credit of the City.

POLICY STATEMENTS

ACCOUNTING POLICIES

16. **BOND DISCOUNTS AND PREMIUMS.** Bond discounts and premiums for proprietary funds and governmental activities are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable, whereas bond premiums are added to the face amount of bonds payable.
17. **FUND EQUITY.** The City records classifications of fund equity to indicate that portions of the fund equity are segregated for a specific future use or for possible future use.

The following is a list of all classifications of fund equity used by the City, along with a description of each:

NET ASSETS

Restricted for Rate Stabilization - Funds necessary for unexpected water rate fluctuations.

FUND BALANCE

Nonspendable fund balance represents amounts that are required to be maintained intact.

Restricted fund balance is defined as that portion of fund balance that can be spent only for the specific purposes stipulated by constitution, external resource, or through enabling legislation.

Committed fund balance includes amounts constrained to specific purposes determined by a formal action of the City itself, using its highest level of decision-making authority.

Assigned fund balance amounts are intended to be used by the government for specific purposes but do not meet the criteria to be restricted or committed.

Unassigned fund balance is the residual classification of the General Fund.

Within the General Fund unassigned fund balance, the City has established the following:

60 Day Requirement – funds appropriated by City Council Resolution 83R-62 for the purpose of providing for contingencies with an amount based upon a minimum of 60 days emergency operation.

Budget Stabilization – funds set aside by City Council Ordinance 99-04 for the purpose of protecting the City for an up-to-15% sales tax revenue decline and a 10% decline in property tax revenues or any other revenue loss. This amount is based upon a 25-day operations balance based on the last adopted budget.

POLICY STATEMENTS

ACCOUNTING POLICIES

18. **REVENUE RECOGNITION - PROPERTY TAXES.** Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on the following October 1 and are due and payable at that time. Taxes are collected by the collecting agency beginning on September 1. All unpaid taxes levied October 1 become delinquent as of February 1 of the following year.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected soon enough after year-end to be used to pay current expenditures. This is approximately sixty (60) days after year-end.

General property taxes are limited by home rule charter to \$2.00 per \$100.00 of assessed valuation. There is no limitation within the \$2.00 ceiling for debt service.

Billing and collections are processed by the Ector County Appraisal District, which acts as an agent on the City's behalf. The Appraisal District also maintains the property tax rolls and processes all delinquent tax collections. Taxes collected by the appraisal district for the coming fiscal year before September 30 are recognized as unearned revenue.

State statutes limit the debt service tax rate to an amount no greater than that needed to meet current year principal and interest requirements, but does provide for an allowance for the uncollected current year's tax levy. The City has adopted a policy to record all delinquent taxes in the General Fund. The effect of accounting for the delinquent taxes in this manner is to maximize the tax revenue earmarked for debt service and is not significant to the financial statements.

19. **FEDERAL AND STATE GRANTS AND ENTITLEMENTS.** Grants, entitlements, and shared revenues may be accounted for within any of the fund types. The purpose and requirement of each grant or entitlement are carefully analyzed to determine the proper fund type in which to record the related transactions. Grants or entitlements received for purposes normally financed through a particular fund type may be accounted for in that fund type provided that applicable legal restrictions can be appropriately satisfied.

POLICY STATEMENTS

ACCOUNTING / BUDGETARY BASIS

BASIS OF ACCOUNTING

Governmental and Agency funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include unmatured principal and interest on general long-term obligations which are recognized when due. This exception is in conformity with accounting principles generally accepted in the United States of America.

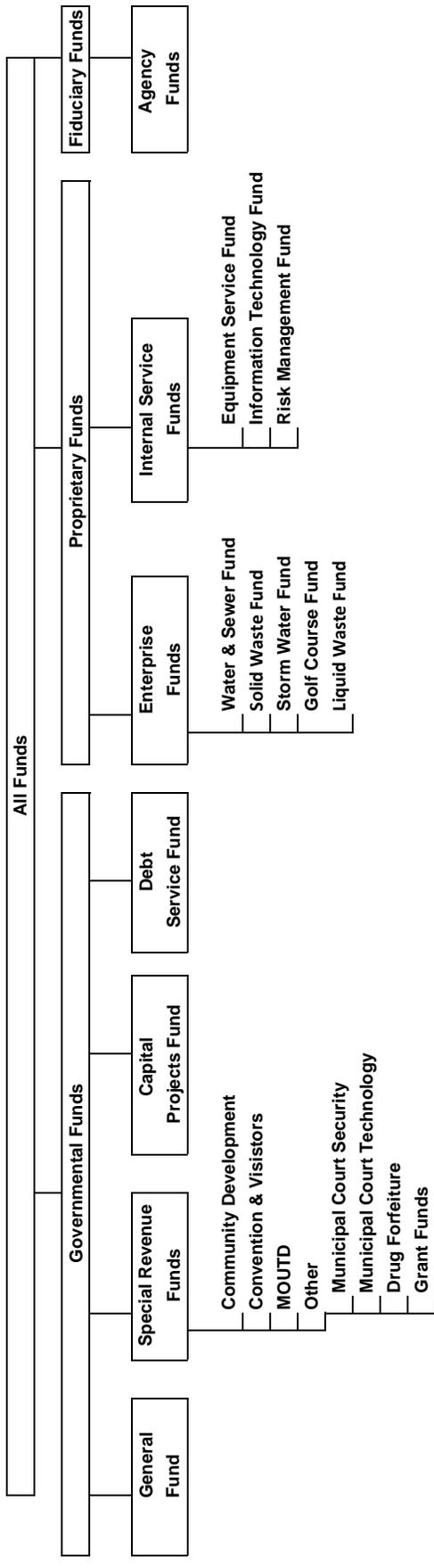
Property tax revenues and sales tax receipts are considered measurable and available when collected by the respective intermediary collecting agency and recognized as revenue at that time. Taxes collected by the collecting agency for the coming fiscal year before September 30 are recognized as unearned revenue. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded on the accrual basis in all funds. Grant and entitlement revenues are recorded on a basis applicable to the legal and contractual requirements of the various individual grant programs.

All enterprise, internal service, special revenue, and nonexpendable trust funds are accounted for using the accrual basis of accounting and “economic resources” measurement focus. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

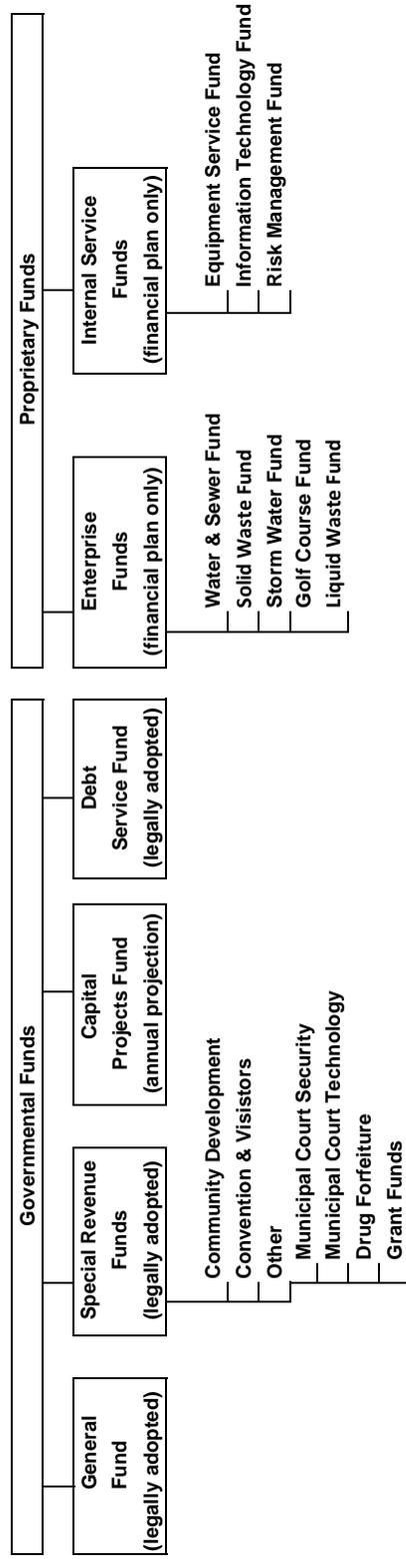
BUDGETARY ACCOUNTING

This budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP) except for certain items that are adjusted on the City’s accounting system at fiscal year end. During the year, the City’s accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via accounting system reports on a monthly basis. The major differences between this adopted budget and GAAP for governmental funds are a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a constraint of fund balance (GAAP); b) certain revenues and expenditures, (e.g., compensated absences) not recognized for budgetary purposes are accrued (GAAP). Enterprise fund differences consist of the following: a) encumbrances are recorded as the equivalent of expenses (budget basis) as opposed to an expense of the following accounting period (GAAP); b) certain items, e.g., principal expenses and capital outlay, are recorded as expenditures for budgetary purposes, as opposed to adjustments of the appropriate balance sheet accounts (GAAP); c) depreciation is recorded as an expense (GAAP), and not recognized for budgetary purposes.

CITY OF ODESSA FUND STRUCTURE



Annual Adopted Budgets for the Following Funds:



POLICY STATEMENTS

FUND DEFINITIONS

BASIS OF PRESENTATION - FUND ACCOUNTING

Accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund, as shown in the annual budget, are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

GOVERNMENTAL FUNDS

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

The Capital Projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by enterprise funds).

The General Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for payment of general long-term debt principal, interest, and related costs. Financing is provided by property tax levies.

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

The Community Development Fund is funded entirely by federal or state grants that are used to fund projects that benefit low and moderate-income individuals, families, or areas.

The Convention and Visitors Fund is funded through receipts from an occupancy tax on local hotels/motels. This revenue must be used to fund projects that attract conventions and tourists to Odessa. This is not a City-operated department/division. The City collects and disburses the revenue and receives an administrative fee.

The Other Funds category used in the budget summary is comprised of various funds that are special revenue funds whose use is restricted by state statute or by grant contracts. The Drug Forfeiture Fund accounts for funds received from the sale of narcotics-related, confiscated property. The Municipal Court Building Security Fund's revenue is generated by a \$3 court cost that is assessed for each misdemeanor conviction. This revenue is used to fund the security needs of the court. The Municipal Court Technology Fund's revenue is generated by a fee that is assessed for each misdemeanor conviction. These funds can only be used to purchase technology that will aid the court. Various federal and state grants are budgeted under this category for convenience. Each has a specific purpose, which is discussed in the Other Funds section of the budget book.

POLICY STATEMENTS

FUND DEFINITIONS

ENTERPRISE FUNDS

The Water and Sewer Fund, Solid Waste Fund, Storm Water Fund, Liquid Waste Fund, and Golf Course Fund are enterprise funds. Enterprise funds are used to account for operations:

- 1) which are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods/services to the general public on a continuing basis be financed primarily through user charges; or
- 2) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. These revenues are also used to retire revenue bond debt and to fund various capital construction projects.

INTERNAL SERVICE FUNDS

The Equipment Service Fund is an internal service fund. Internal service funds are used to account for the financing of goods/services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. The Equipment Service Fund is primarily financed through monthly charges to other City departments/divisions, which pay for vehicle rental, maintenance, other services and capital replacement.

The Risk Management Fund is an internal service fund and is financed by operating transfers from other funds, and by charges to employees for benefits.

The Information Technology Fund is an internal service fund that provides other City departments/divisions with network, internet, applications, and communications support. Departments are charged monthly technology fees to finance this fund's operations and to cover the cost of computer replacement.

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Budget Summary

BUDGET SUMMARY

ALL FUNDS 2014-15

The accounts of the City of Odessa are organized by Fund. Each Fund is a separate accounting entity established to track specific revenues and expenditures.

FUND NAME	PROJECTED BEGINNING BALANCE	REVENUES	EXPENDITURES	PROJECTED ENDING BALANCE	CHANGE IN FUND BALANCE
GENERAL	\$32,947,114	\$81,688,801	\$81,688,801	\$32,947,114	\$0
WATER AND SEWER	12,203,155	46,528,300	46,362,368	12,369,087	165,932
SOLID WASTE	115,949	13,392,665	13,506,490	2,124	(113,825)
STORM WATER	380,695	770,000	991,843	158,852	(221,843)
EQUIPMENT SERVICE	6,021,340	15,792,262	15,015,326	6,798,276	776,936
INFORMATION TECHNOLOGY	663,964	3,427,979	3,522,332	569,611	(94,353)
RISK MANAGEMENT	3,625,284	10,145,860	10,297,532	3,473,612	(151,672)
DEBT SERVICE	666,327	6,872,905	6,872,905	666,327	0
COMMUNITY DEVELOPMENT	0	1,285,134	1,285,134	0	0
CONVENTION & VISITORS	13,169,429	3,800,000	3,553,474	13,415,955	246,526
GOLF COURSE	1,693	1,688,000	1,689,265	428	(1,265)
OTHER FUNDS:					
DRUG FORFEITURE	512,446	0	512,446	0	(512,446)
MUNICIPAL CT. SECURITY	(34,472)	130,000	94,549	979	35,451
MUNICIPAL CT. TECHNOLOGY	51,329	102,000	153,137	192	(51,137)
LIQUID WASTE	247,407	90,000	58,824	278,583	31,176
911 DISPATCH GRANT	0	115,000	115,000	0	0
SCHOOL ATTENDANCE CT.	0	80,553	80,553	0	0
TOTAL	\$70,571,660	\$185,909,459	\$185,799,979	\$70,681,140	\$109,480

BUDGET SUMMARY

ALL FUNDS 2014-15

Financing Sources:	General Fund	Water and Sewer Fund	Solid Waste Fund	Storm Water Fund	Equipment Service Fund
Beginning Fund Balance	\$32,947,114	\$12,203,155	\$115,949	\$380,695	\$6,021,340
Less Required Reserves	20,166,942	1,000,000			
Available Fund Balance	\$12,780,172	\$11,203,155	\$115,949	\$380,695	\$6,021,340
CURRENT REVENUES:					
Property Tax	\$21,174,992				
Sales Tax	32,476,255				
Franchise/Gross Receipts	7,076,000				
Other Operating Revenues			\$12,989,250	\$770,000	
Water and Sewer		\$45,534,300			
Rental Revenue					\$15,547,810
Interest Income	100,000	58,000			
Intergovernmental	998,863				
Other Revenue	16,177,893	936,000	403,415		244,452
Administrative Transfers					
General Fund					
Water/Sewer	2,214,199				
Equipment Service	326,727				
Risk Management	425,481				
Solid Waste	496,808				
Storm Water	113,075				
Liquid Waste	2,880				
Hotel-Motel	24,513				
Odessa Development Corp.	75,115				
Motor MPO	6,000				
Total Current Revenues	\$81,688,801	\$46,528,300	\$13,392,665	\$770,000	\$15,792,262
Total Financing Sources	\$94,468,973	\$57,731,455	\$13,508,614	\$1,150,695	\$21,813,602
CURRENT EXPENDITURES:					
Personal Services	\$54,313,095	\$8,576,951	\$3,379,614	\$380,352	\$1,647,527
Supplies	3,434,375	16,410,880	63,656	6,000	2,869,500
Services	17,181,977	4,913,516	8,378,227	383,530	549,582
Maintenance	3,024,583	1,826,630	466,361	83,886	2,525,690
Capital Outlay	1,981,608	1,056,433	10,500	25,000	195,000
Other Requirements	1,134,751	5,975,320	1,208,132	113,075	326,727
Debt Service/Lease		7,602,638			
Insurance Requirements					
Outside Agencies	179,933				
Transfers Out	438,479				
Total Current Expenditures	\$81,688,801	\$46,362,368	\$13,506,490	\$991,843	\$8,114,026
Capital Outlay-Replacement					6,901,300
Total Expenditures	\$81,688,801	\$46,362,368	\$13,506,490	\$991,843	\$15,015,326
Ending Available Balance	\$12,780,172	\$11,369,087	\$2,124	\$158,852	\$6,798,276
Plus Required Reserves	20,166,942	1,000,000	0	0	0
Ending Fund Balance	\$32,947,114	\$12,369,087	\$2,124	\$158,852	\$6,798,276

BUDGET SUMMARY

ALL FUNDS 2014-15

Information Tech. Fund	Risk Mngmnt Fund	Golf Course Fund	Debt Service Fund	CDBG/HOME Funds	Convention & Visitors Fund	Other Funds	Total All Funds
\$663,964	\$3,625,284	\$1,693	\$666,327	\$0	\$13,169,429	\$776,710	\$70,571,660
							21,166,942
\$663,964	\$3,625,284	\$1,693	\$666,327	\$0	\$13,169,429	\$776,710	\$49,404,718
			\$6,872,905				\$28,047,897
\$67,800	\$10,145,860	\$1,482,900			\$3,800,000	\$322,000	32,476,255
							7,076,000
3,258,425							29,577,810
							45,534,300
							18,806,235
							158,000
101,754				\$1,285,134		195,553	2,479,550
		5,100					17,868,614
		200,000					0
							200,000
							2,214,199
							326,727
							425,481
							496,808
							113,075
							2,880
							24,513
							75,115
							6,000
\$3,427,979	\$10,145,860	\$1,688,000	\$6,872,905	\$1,285,134	\$3,800,000	\$517,553	\$185,909,459
\$4,091,943	\$13,771,144	\$1,689,693	\$7,539,232	\$1,285,134	\$16,969,429	\$1,294,263	\$235,314,177
\$1,603,026	\$1,147,875	\$820,949		\$267,757		\$403,275	\$72,540,421
281,582	186,388	225,883		37,012		268,352	23,783,628
511,626	255,689	584,661		145,149	\$30,513	24,745	32,959,215
883,276	32,200	57,772		17,500		15,000	8,932,898
18,421	71,010			14,313		300,257	3,672,542
	425,481			803,403		2,880	9,989,769
			\$6,872,905				14,475,543
	8,178,889						8,178,889
					3,522,961		3,702,894
							438,479
\$3,297,931	\$10,297,532	\$1,689,265	\$6,872,905	\$1,285,134	\$3,553,474	\$1,014,509	\$178,674,278
224,401							
\$3,522,332	\$10,297,532	\$1,689,265	\$6,872,905	\$1,285,134	\$3,553,474	\$1,014,509	\$185,799,979
\$569,611	\$3,473,612	\$428	\$666,327	\$0	\$13,415,955	\$279,754	\$49,514,198
0	0	0	0	0	0	0	21,166,942
\$569,611	\$3,473,612	\$428	\$666,327	\$0	\$13,415,955	\$279,754	\$70,681,140

BUDGET SUMMARY

AD VALOREM TAXES

Ad Valorem Tax Revenue and Distribution 2014-15 Budget

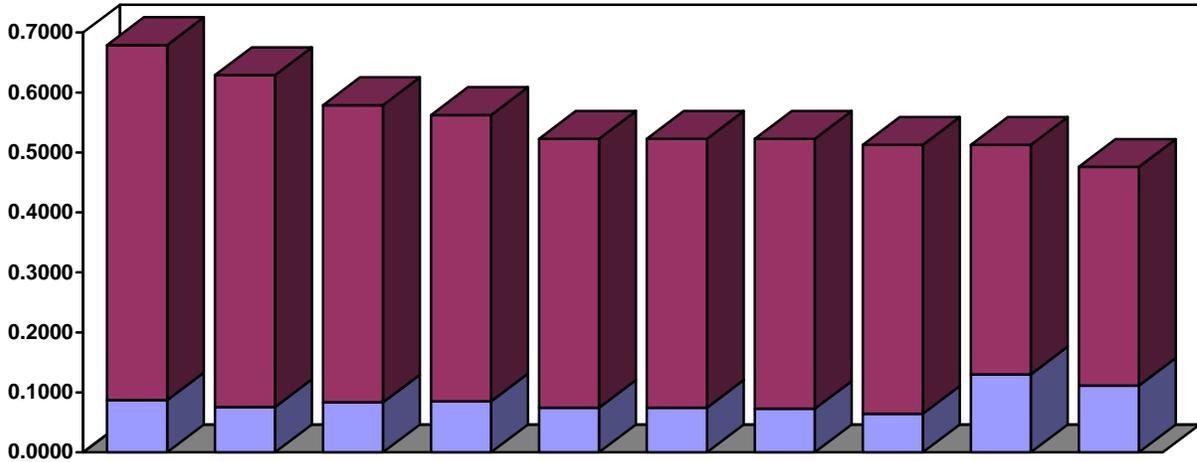
Certified 2014 Total Taxable Value	\$6,093,172,099
Tax Rate per \$100	<u>0.475845</u>
Total Tax Levy	\$28,994,055
Estimated Collection Rate	<u>96.74%</u>
Estimated Current Collections	<u><u>\$28,047,897</u></u>
	<u>Amount</u>
General Fund	\$21,174,992
Debt Service Fund	<u>6,872,905</u>
TOTAL	<u><u>\$28,047,897</u></u>

BUDGET SUMMARY

AD VALOREM TAXES

PROPERTY TAX RATE

DURING PAST TEN YEARS



	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15
Debt	0.086900	0.075630	0.083300	0.085221	0.074512	0.074635	0.072616	0.064644	0.130176	0.111395
Operating	0.592100	0.553400	0.495700	0.477069	0.448238	0.448115	0.450134	0.448106	0.382574	0.364450
Total	0.679000	0.629030	0.579000	0.562290	0.522750	0.522750	0.522750	0.512750	0.512750	0.475845

Source: City of Odessa Finance Department

Between 2005-06 and 2014-15, Odessa's economy has strengthened and grown significantly, as a result of the booming oil industry. Low unemployment, higher wages and the increased demand for housing have brought about major increases in assessed valuations. The steady rise in assessed values has positively impacted property tax revenues, allowing the City to reduce the tax rate in seven of the past ten years while still generating sufficient revenue to fund operational costs.

From 2005-06 to 2009-10, the tax rate fell from \$0.679000 to \$0.522750, a decrease of \$15.63 cents in a five-year period. For the next two years, the tax rate remained unchanged. However, in 2011-12, a one-cent decrease brought the rate down to \$0.512750. In 2014-15, the tax rate was reduced by another \$3.69 cents, resulting in an overall decrease of \$20.32 cents.

The above graph presents the actual property tax rates for the General Fund for fiscal years 2005-06 through 2014-15.

BUDGET SUMMARY

AD VALOREM TAXES

Schedule of Property Valuations 2005 Through 2014 2014-15 Budget

Roll Year	Total Market Value	%	Non-Taxable Values	%	Assessed Valuations	%
2005	3,470,899,587	100%	1,038,923,251	29.93%	2,431,976,336	70.07%
2006	3,820,171,340	100%	1,105,062,056	28.93%	2,715,109,284	71.07%
2007	4,448,275,493	100%	1,313,131,214	29.52%	3,135,144,279	70.48%
2008	5,180,679,886	100%	1,632,178,508	31.51%	3,548,501,378	68.49%
2009	5,533,312,418	100%	1,655,083,564	29.91%	3,878,228,854	70.09%
2010	5,413,762,192	100%	1,506,811,876	27.83%	3,906,950,316	72.17%
2011	5,497,474,611	100%	1,440,889,244	26.21%	4,056,585,367	73.79%
2012	5,944,811,511	100%	1,455,997,639	24.49%	4,488,813,872	75.51%
2013	6,883,001,685	100%	1,565,972,805	22.75%	5,317,028,880	77.25%
2014	7,682,818,504	100%	1,589,646,405	20.69%	6,093,172,099	79.31%

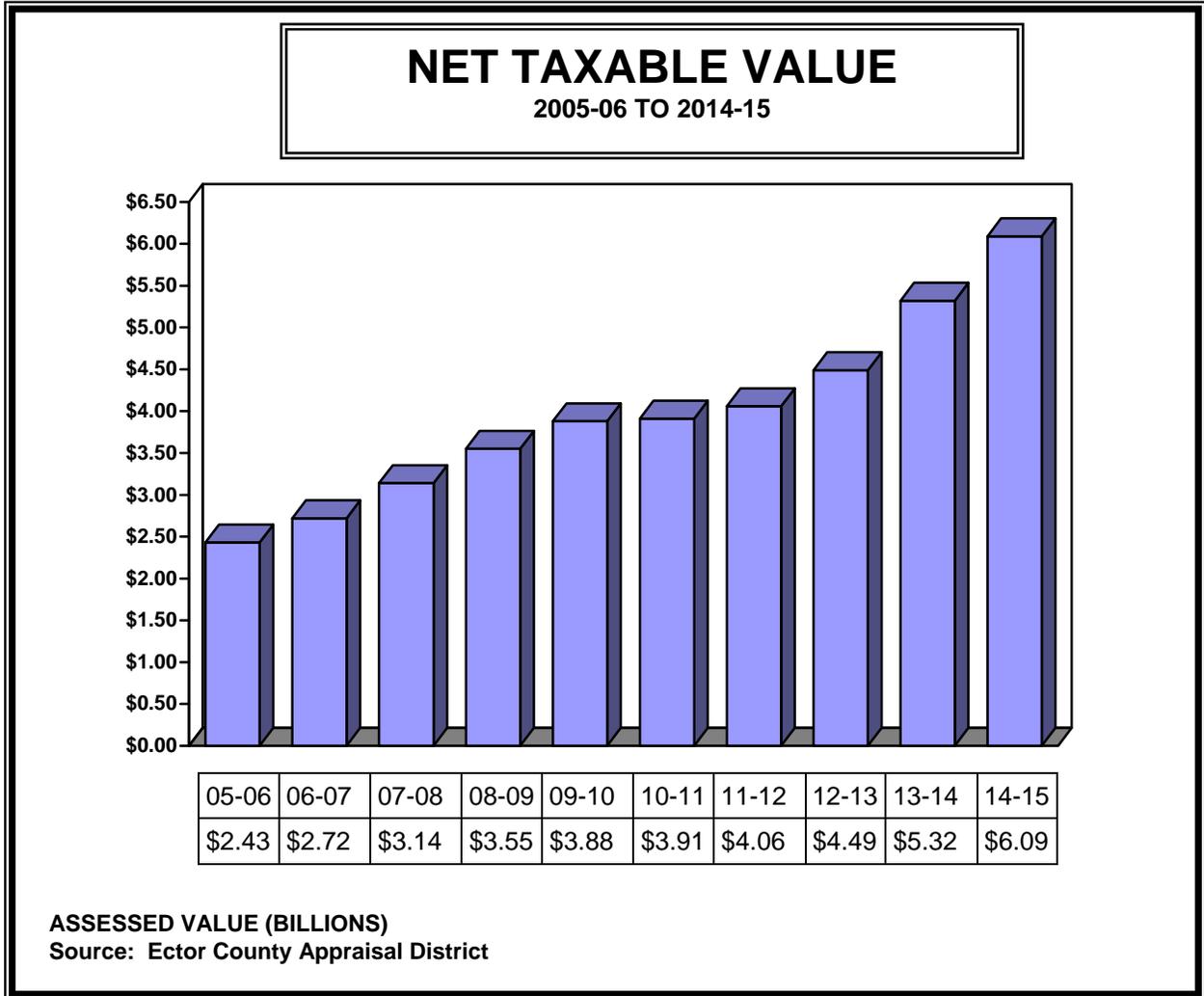
NOTES:

The Roll Year is one year prior to the Fiscal Year. For example, the 2014 roll is used to determine the Fiscal Year 2014-15 property tax revenues.

In addition to Constitutional Exemptions for property taxation, the City of Odessa provides a general residential homestead exemption and tax exemptions for senior citizens, disabled veterans, and disabled persons.

BUDGET SUMMARY

AD VALOREM TAXES



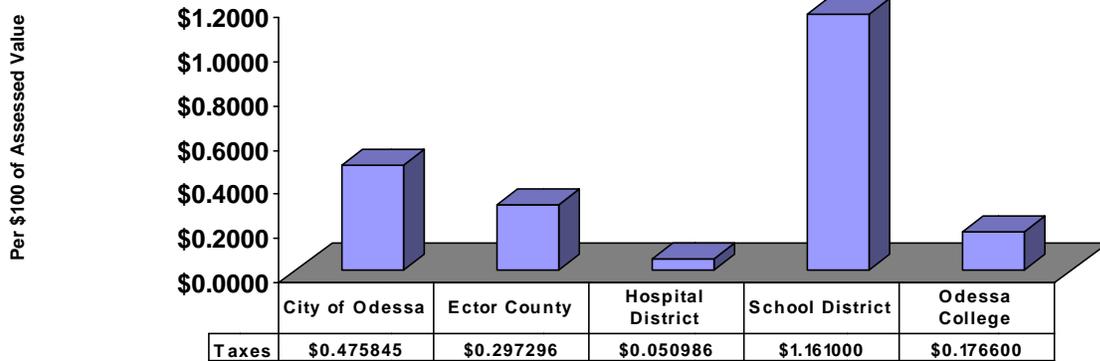
Over the past ten years, net taxable values have increased by more than 150%. During this time, the local economy boomed due to significant increases in the price of oil. Wages increased, unemployment fell, and the population grew as people moved into the area in search of jobs. The increased demand for homes drove up housing prices which, in turn, caused net taxable values to rise.

From 2005-06 to 2009-10, assessed values climbed from \$2.43 billion to \$3.88 billion, an increase of 59.47% in a five-year period. The following year, values realized a very slight increase of \$0.74% due to falling oil prices. However, oil prices quickly recovered, resulting in more substantial gains. Between FY 2011 and FY 2015, net taxable values climbed from \$3.91 billion to \$6.09 billion. This represents a 55.96% increase in a five-year period, or an average annual gain of 11.19%.

BUDGET SUMMARY

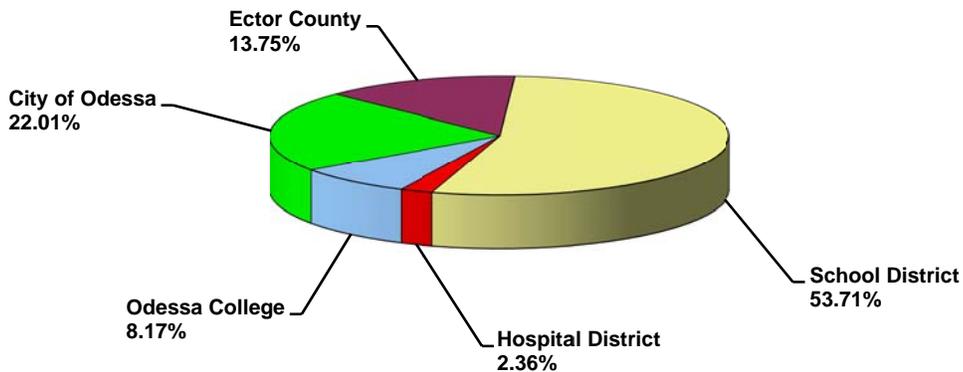
AD VALOREM TAXES

AREA PROPERTY TAXES BY TAXING ENTITY



Source: Ector County Appraisal District

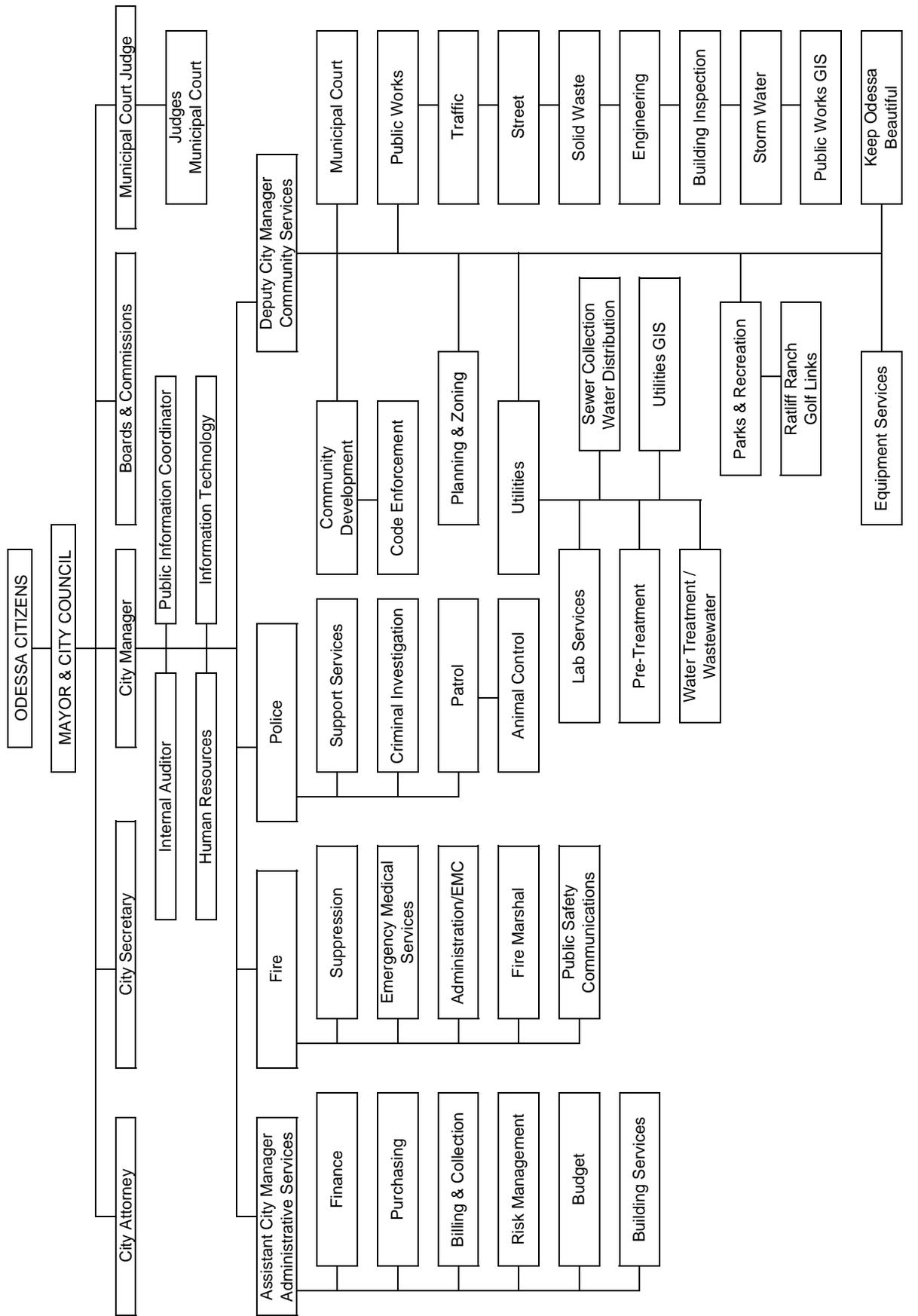
AREA PROPERTY TAXES Composition by Percentage



Source: Ector County Appraisal District

The 2014-15 area property taxes include those from the City of Odessa, Ector County, the Hospital District, the School District, and Odessa College. Every year, each of these entities receives its certified property values from the Ector County Appraisal District and adopts its own ad valorem rate (property tax rate). These ad valorem rates are then applied per \$100 of assessed value.

CITY OF ODESSA ORGANIZATION CHART (By Reporting Authority, Not by Function)



BUDGET SUMMARY

ALL FUNDS 2014-15

THREE YEAR COMPARISON ADOPTED BUDGET REVENUES

	2012-13 Budget	2013-14 Budget	% Change	2014-15 Budget	% Change
GENERAL FUND					
Property Tax	\$20,112,788	\$19,956,643	-0.78%	\$22,049,992	10.49%
Sales Tax	25,240,023	28,786,638	14.05%	32,476,255	12.82%
Franchise/Gross Receipts	6,493,500	6,661,000	2.58%	7,076,000	6.23%
Sales and Charges	2,780,900	2,756,900	-0.86%	2,941,650	6.70%
Fines and Forfeitures	3,294,600	3,061,100	-7.09%	3,041,100	-0.65%
Other Revenue	7,841,551	7,887,615	0.59%	9,320,143	18.16%
Interest Income	100,000	100,000	0.00%	100,000	0.00%
Intergovernmental	1,046,847	986,649	-5.75%	998,863	1.24%
Administrative Transfer In	3,910,714	3,935,434	0.63%	3,684,798	-6.37%
TOTAL GENERAL FUND	\$70,820,923	\$74,131,979	4.68%	\$81,688,801	10.19%
WATER & SEWER FUND					
Water Revenue	\$30,216,300	\$30,732,300	1.71%	\$32,352,300	5.27%
Sewer Revenue	13,712,000	13,857,000	1.06%	13,182,000	-4.87%
Interest Income	130,000	135,000	3.85%	58,000	-57.04%
Sales and Charges	856,000	906,000	5.84%	926,000	2.21%
Other Revenue	10,000	10,000	0.00%	10,000	0.00%
TOTAL WATER & SEWER FUND	\$44,924,300	\$45,640,300	1.59%	\$46,528,300	1.95%
SOLID WASTE FUND					
Single Family	\$5,000,000	\$6,243,804	24.88%	\$6,667,500	6.79%
Multi-Family	1,050,000	1,346,703	28.26%	1,417,500	5.26%
Commercial	2,550,000	3,244,330	27.23%	3,414,915	5.26%
Roll-Off Charges	1,275,000	1,491,750	17.00%	1,491,750	0.00%
Other Revenue	520,800	518,900	-0.36%	401,000	-22.72%
TOTAL SOLID WASTE FUND	\$10,395,800	\$12,845,487	23.56%	\$13,392,665	4.26%
STORM WATER FUND	\$705,000	\$715,000	1.42%	\$770,000	7.69%
EQUIPMENT SERVICE FUND					
Rental Revenue	\$11,989,099	\$13,961,593	16.45%	\$15,547,810	11.36%
Other Revenue	242,184	249,132	2.87%	244,452	-1.88%
TOTAL EQUIP. SERVICES FUND	\$12,231,283	\$14,210,725	16.18%	\$15,792,262	11.13%
INFO. TECHNOLOGY FUND	\$3,323,485	\$3,427,064	3.12%	\$3,427,979	0.03%
RISK MANAGEMENT FUND	\$9,940,860	\$10,153,860	2.14%	\$10,145,860	-0.08%
GOLF COURSE FUND	\$1,505,000	\$1,672,829	11.15%	\$1,688,000	0.91%
COMMUNITY DEV. FUND	\$1,130,518	\$1,044,769	-7.58%	\$1,285,134	23.01%

BUDGET SUMMARY

ALL FUNDS 2014-15

THREE YEAR COMPARISON ADOPTED BUDGET REVENUES

	2012-13 Budget	2013-14 Budget	% Change	2014-15 Budget	% Change
CONVENTION & VISITORS FUND	\$3,200,000	\$3,200,000	0.00%	\$3,800,000	18.75%
GENERAL DEBT SERVICE FUND	\$2,907,949	\$6,922,137	138.04%	\$6,872,905	-0.71%
MISCELLANEOUS FUNDS	\$416,565	\$434,351	4.27%	\$517,553	19.16%
TOTAL ALL FUNDS	<u>\$161,501,683</u>	<u>\$174,398,501</u>	<u>7.99%</u>	<u>\$185,909,459</u>	<u>6.60%</u>

BUDGET SUMMARY

ALL FUNDS 2014-15

DEPARTMENTS BY FUNCTION AND FUNDING SOURCE

FUNDING SOURCE KEY

GF	GENERAL FUND
WS	WATER AND SEWER FUND
SW	SOLID WASTE FUND
ST	STORM WATER FUND
ES	EQUIPMENT SERVICE FUND
CD	COMMUNITY DEVELOPMENT FUND
IT	INFORMATION TECHNOLOGY FUND
RF	RISK MANAGEMENT FUND
GC	GOLF COURSE FUND

The breakdown on the following page makes it easier to locate the divisions' budgets in the budget book. To find a division's budget, look at the name of the fund listed across from it. Then go to the section of the book pertaining to that fund. (Some divisions are funded by more than one fund, so they appear in more than one section of the budget book.)

BUDGET SUMMARY

ALL FUNDS 2014-15

DEPARTMENTS BY FUNCTION AND FUNDING SOURCE									
DIVISION	GENERAL GOV'T.	INTERNAL SERVICES	FINANCE	PUBLIC WORKS	PARKS	PUBLIC SAFETY	WATER/SEWER	RISK MNGT.	COMM. DEV.
Building Services		GF							
City Attorney	GF								
City Council	GF								
City Secretary	GF								
Clinical Services								RF	
Community Development									CD
Equipment Replacement		ES							
Equipment Services		ES							
Finance			GF						
Fire Department						GF			
General Liability								RF	
Golf Course					GC				
Health and Wellness								RF	
Human Resources	GF								
Information Technology			IT						
Keep Odessa Beautiful	SW								
Medical & Dental Self Insurance								RF	
Municipal Court			GF						
Judges – Municipal Court			GF						
Neighborhood Services	GF			SW					CD
Non-Departmental			GF				WS		
Office of the City Manager	GF								
Outside Agencies			GF						
Parks & Recreation					GF				
Planning & Development	GF								
Police Department						GF			
Public Safety Communications						GF			
Public Works-Administration				GF					
Public Works-Building Inspection				GF					
Public Works-Engineering				GF					
Public Works – GIS				GF					
Public Works-Solid Waste				SW					
Public Works-Street				GF					
Public Works-Traffic Engineering				GF					
Public Works – Storm Water Mgmt.				ST					
Purchasing			GF						
Risk Management Administration								RF	
Utilities Administration							WS		
Utilities Billing & Collection			WS						
Utilities Derrington W/W Plant							WS		
Utilities GIS							WS		
Utilities Laboratory							WS		
Utilities Repair & Replacement							WS		
Utilities W/W Collection							WS		
Utilities Water Distribution							WS		
Utilities Water Treatment							WS		
Workers' Compensation								RF	

BUDGET SUMMARY

ALL FUNDS 2014-15

THREE YEAR COMPARISON ADOPTED BUDGET EXPENDITURES

	2012-13 Budget	2013-14 Budget	% Change	2014-15 Budget	% Change
GENERAL FUND					
City Council	\$28,327	\$38,052	34.33%	\$37,922	-0.34%
City Secretary	201,331	214,153	6.37%	222,261	3.79%
City Attorney	1,205,721	1,267,898	5.16%	1,501,673	18.44%
City Manager	1,054,877	1,111,592	5.38%	1,157,199	4.10%
Human Resources	579,593	605,842	4.53%	661,211	9.14%
Building Services	1,442,803	1,543,881	7.01%	1,599,758	3.62%
Public Safety Communications	2,015,992	2,033,574	0.87%	2,128,645	4.68%
Planning and Development	432,116	464,582	7.51%	393,255	-15.35%
Finance	883,742	898,521	1.67%	1,016,947	13.18%
Purchasing	650,795	667,892	2.63%	661,796	-0.91%
Municipal Court Administration	1,410,972	1,018,318	-27.83%	1,135,197	11.48%
Judges Municipal Court	0	429,730	n/a	450,862	4.92%
Public Works	12,628,732	11,550,193	-8.54%	12,548,950	8.65%
Parks and Recreation	4,568,276	4,851,896	6.21%	6,440,099	32.73%
Fire	18,184,190	18,337,119	0.84%	20,030,221	9.23%
Police	23,085,559	24,087,754	4.34%	25,873,910	7.42%
Neighborhood Services	431,289	1,121,968	160.14%	1,166,094	3.93%
Non-Departmental	1,602,231	3,390,081	111.59%	4,044,389	19.30%
External Agencies	85,377	169,933	99.04%	179,933	5.88%
Operating Transfers Out	329,000	329,000	0.00%	438,479	33.28%
TOTAL GENERAL FUND	\$70,820,923	\$74,131,979	4.68%	\$81,688,801	10.19%
WATER AND SEWER FUND					
Billing and Collection	\$2,282,745	\$2,346,092	2.78%	\$2,537,489	8.16%
Utilities Administration	600,281	607,854	1.26%	910,751	49.83%
Water Distribution	2,387,761	2,496,891	4.57%	2,640,361	5.75%
Water Treatment	2,887,016	2,983,886	3.36%	3,055,649	2.41%
Bob Derrington W/W Plant	3,297,999	3,176,816	-3.67%	3,552,105	11.81%
Wastewater Collection	1,148,003	1,335,181	16.30%	1,661,849	24.47%
Laboratory	1,032,755	1,011,045	-2.10%	1,284,840	27.08%
Utilities GIS	164,853	226,482	37.38%	256,864	13.41%
Repair and Replacement	947,829	947,829	0.00%	947,829	0.00%
Non-Departmental	6,548,335	7,055,946	7.75%	6,818,293	-3.37%
Water Purchases	15,296,542	15,296,542	0.00%	14,643,700	-4.27%
Gulf Coast	250,000	250,000	0.00%	250,000	0.00%
Debt Service	7,685,904	7,689,046	0.04%	7,602,638	-1.12%
Participation in Line Extensions	200,000	200,000	0.00%	200,000	0.00%
TOTAL WATER & SEWER FUND	\$44,730,023	\$45,623,610	2.00%	\$46,362,368	1.62%

BUDGET SUMMARY

ALL FUNDS 2014-15

THREE YEAR COMPARISON ADOPTED BUDGET EXPENDITURES

	2012-13 Budget	2013-14 Budget	% Change	2014-15 Budget	% Change
SOLID WASTE FUND					
Keep Odessa Beautiful	\$0	\$191,168	n/a	\$203,948	6.69%
Solid Waste Division	9,167,666	11,636,765	26.93%	11,886,853	2.15%
Neighborhood Services	93,490	125,176	33.89%	162,073	29.48%
Non-Departmental	1,069,653	994,422	-7.03%	1,253,616	26.06%
External Agencies	245,185	0	-100.00%	0	n/a
STORM WATER FUND					
	\$795,039	\$902,259	13.49%	\$991,843	9.93%
EQUIPMENT SERVICE FUND					
Equipment Services	\$7,702,187	\$7,976,989	3.57%	\$8,018,026	0.51%
Equipment Replacement	7,993,750	7,064,949	-11.62%	6,901,300	-2.32%
Fire - Special Replacement	70,000	725,299	936.14%	96,000	9.23%
TOTAL EQUIPMENT SERVICES	\$15,765,937	\$15,767,237	0.01%	\$15,015,326	-4.77%
INFO. TECHNOLOGY FUND	\$3,011,049	\$3,322,518	10.34%	\$3,522,332	6.01%
RISK MANAGEMENT FUND	\$9,688,875	\$10,128,651	4.54%	\$10,297,532	1.67%
GOLF COURSE FUND	\$1,424,116	\$1,625,243	14.12%	\$1,689,265	3.94%
COMMUNITY DEV. FUND	\$1,130,518	\$1,044,769	-7.58%	\$1,285,134	23.01%
CONVENTION & VISITORS FUND	\$2,449,697	\$3,045,235	24.31%	\$3,553,474	16.69%
GENERAL DEBT SERVICE FUND	\$2,907,949	\$6,921,512	138.02%	\$6,872,905	-0.70%
MISCELLANEOUS FUNDS	\$887,955	\$764,530	-13.90%	\$1,014,509	32.70%
SUBTOTAL ALL FUNDS	\$164,188,075	\$176,225,074	7.33%	\$185,799,979	5.43%
WATER & SEWER CIP	\$0	\$0	n/a	\$0	n/a
TOTAL ALL FUNDS WTH CIP	\$164,188,075	\$176,225,074	7.33%	\$185,799,979	5.43%

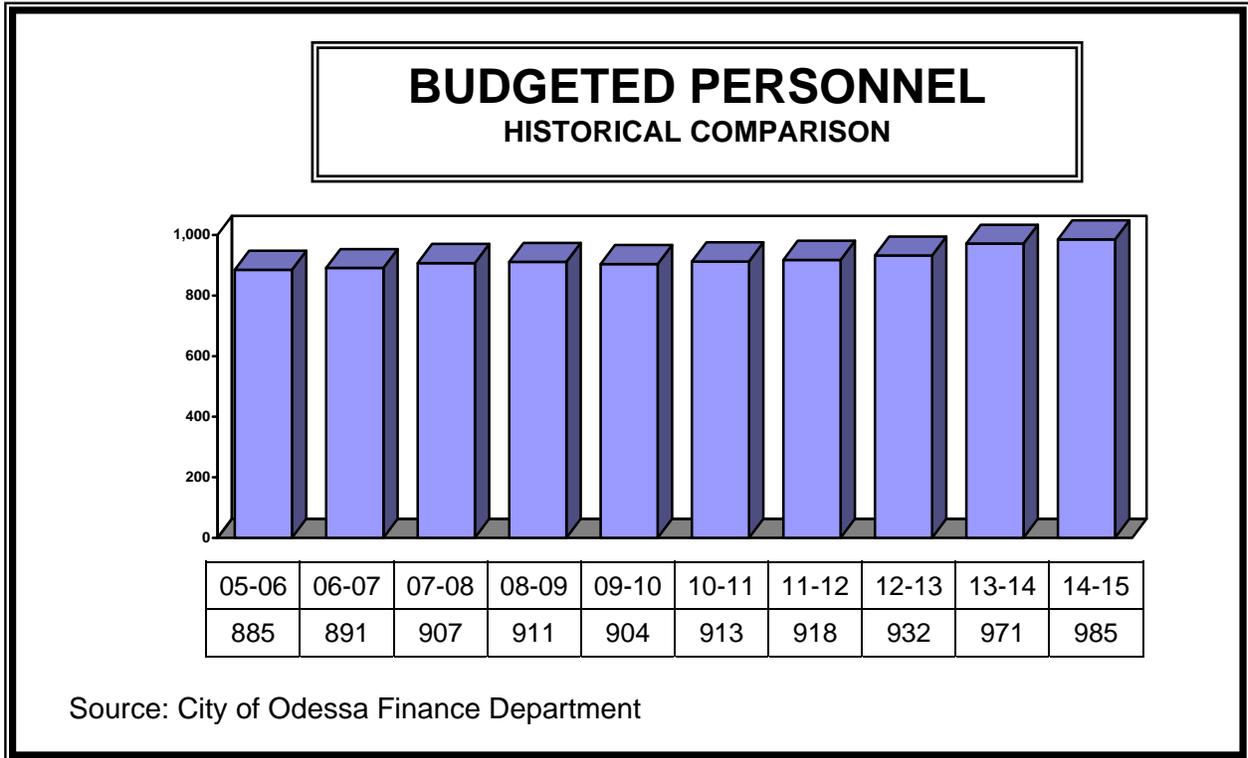
BUDGET SUMMARY
PERSONNEL

PERSONNEL HISTORY OF FULL-TIME POSITIONS BY FUNDING SOURCE

DEPARTMENT	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
City Secretary	2	2	2	2	2	2	2	2	2	2
City Attorney	9.5	9.5	9.5	9.5	9.5	10.5	10.5	11.5	13.5	13.5
City Manager	6	5	6	6	6	6	8	8	8	8
Code Enforcement	4	5	6	6	6	6	6	6	13.5	13.5
Human Resources	5	5	6	6	6	6	6	6	6	6
Building Services	13	13	13	13	13	13	13	13	13	13
Public Safety Communications	29.5	29.5	28.5	28.5	25.5	29.5	30	31	31	31
Planning and Development	4	4	4	4	4	4	4	5	5	5
Finance	12	12	11	11	11	11	11	11	11	12
Non-Departmental	0	0	0	0	0	.5	.5	.5	.5	.5
Purchasing	8	8	8	8	8	8	8	8	8	8
Municipal Court	24	24	24	24	21	19	20	16	16	16
Judges Municipal Court	0	0	0	0	0	0	0	4	4	4
Information Technology	9	10	13	15	15	14	14	0	0	0
Public Works	87	87	89	91	84	86	89	89	94	98
Parks and Recreation	40	40	40	40	38	39	40	40	42	50
Fire	165	164	170	171	172	172	171	179	183	186
Police	217	220	221	222	222	224	228	231	233	234
GENERAL FUND	635	638	651	657	643	650.5	661	661	683.5	700.5
Billing and Collection	31.5	32.5	32.5	33.5	33.5	33.5	33.5	32.5	32.5	33.5
Utilities	99	99	102	102	102	102.5	102.5	101.5	102.5	99.5
Bond Funds	3	3	0	0	1	1	1	0	0	0
WATER/SEWER FUND	133.5	134.5	134.5	135.5	136.5	137	137	134	135	133
SOLID WASTE FUND	47.5	47.5	49.5	49.5	49.5	49.5	49.5	53.5	61.5	61.5
STORM WATER FUND	0	0	0	0	7	7	7	7	7	7
GOLF COURSE FUND	8	8	9	9	9	9	9	9	13	13
EQUIP SERV FUND	25.5	25.5	25.5	25.5	25.5	26.5	25	22	26	26
CDBG / HOME	11.5	9.5	9.5	9.5	9.5	9.5	8.5	7.5	6	5
RISK MGMT. FUND	14	14	14	14	15	15	15	15	15	15
LIQUID WASTE FUND	1									
MC SECURITY FUND	2									
MC TECHNOLOGY FUND	0	0	0	0	1	1	1	1	1	1
GRANTS (VARIOUS)	7	11	11	8	5	5	2	1	1	1
INFORMATION TECH. FUND	0	18	19	19						
TOTAL PERSONNEL	885	891	907	911	904	913	918	932	971	985

BUDGET SUMMARY

PERSONNEL



Since 2005-06, Odessa's population has steadily grown, increasing the demand for City services. In order to meet this demand while continuing to maintain the quality of City services, it has been necessary to increase the City workforce in nine of the past ten years.

In 2014-15, the City will fund 985 full-time positions; a net gain of fourteen positions compared to 2013-14 numbers. The addition of twenty-three full-time positions has been partially offset by the elimination of eight full-time positions in the Water and Sewer Fund and the freezing of one position in the Community Development Fund.

Seventeen new positions will be added to the **General Fund** in the upcoming year, including one Accountant, three Fire Captains, one Parks Superintendent, one ROW/Facility Supervisor, one Journeyman Electrician, one Journeyman Plumber, three Parks Maintenance Workers, one Irrigation Technician, one Property Evidence Technician, one Plans Examiner, one Street Maintenance Supervisor, one GIS Specialist, and one GIS Senior Analyst.

The **Water and Sewer Fund** will realize a net decrease of two positions in 2014-15. The Utilities department will eliminate eight existing positions in order to create five new ones, including: one Utilities Engineer, one Utility Project Coordinator, one SCADA Specialist, one Utilities Field Supervisor, and one Quality Assurance Officer. The Billing and Collection department will add one new EMS Billing Coordinator.

The **Community Development Fund** will realize a decrease of one position in the upcoming fiscal year. As a result of cuts in federal funding, one Community Development/Housing Assistant position will be frozen.

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

General Fund
Overview

GENERAL FUND

OVERVIEW

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$42,917,879	\$46,616,517	\$24,968,377	\$32,947,114
Compensated Absences	1,143,523	1,143,523	1,143,523	1,143,523
60-Day Requirement	11,641,796	12,186,079	12,186,079	13,428,296
Budget Stabilization Account	4,850,748	5,077,533	5,077,533	5,595,123
AVAILABLE FUND BALANCE	\$25,281,812	\$28,209,382	\$6,561,242	\$12,780,172
CURRENT REVENUES				
Operating	\$73,775,923	\$75,838,691	\$69,109,896	\$76,905,140
Interest Income	106,287	82,521	100,000	100,000
Intergovernmental	1,154,831	1,136,630	986,649	998,863
Administrative Transfer In	3,910,714	3,925,139	3,935,434	3,684,798
TOTAL CURRENT REVENUES	\$78,947,755	\$80,982,981	\$74,131,979	\$81,688,801
TOTAL FINANCING SOURCES	\$104,229,567	\$109,192,363	\$80,693,221	\$94,468,973
EXPENDITURES				
Personal Services	\$47,056,179	\$49,719,158	\$51,688,839	\$54,313,095
Supplies	1,286,983	1,368,996	1,265,762	3,434,375
Services	14,647,578	16,373,378	16,307,906	17,181,977
Maintenance	3,103,993	3,042,424	2,925,763	3,024,583
Capital Outlay	3,952,384	1,277,061	310,025	1,981,608
Outside Agencies	85,377	169,933	169,933	179,933
Transfers Out	223,974	803,628	329,000	438,479
Lease Payments	1,385,252	1,134,751	1,134,751	1,134,751
Suppl. Expenditures 2013 Prior	3,507,397	15,725,443	0	0
Suppl. Expenditures 2014	0	5,037,612	0	0
TOTAL EXPENDITURES	\$75,249,117	\$94,652,384	\$74,131,979	\$81,688,801
ENDING AVAILABLE BALANCE	\$28,980,450	\$14,539,979	\$6,561,242	\$12,780,172
Compensated Absences	1,143,523	1,143,523	1,143,523	1,143,523
60-Day Requirement	11,641,796	12,186,079	12,186,079	13,428,296
Budget Stabilization Account	4,850,748	5,077,533	5,077,533	5,595,123
ENDING FUND BALANCE	\$46,616,517	\$32,947,114	\$24,968,377	\$32,947,114

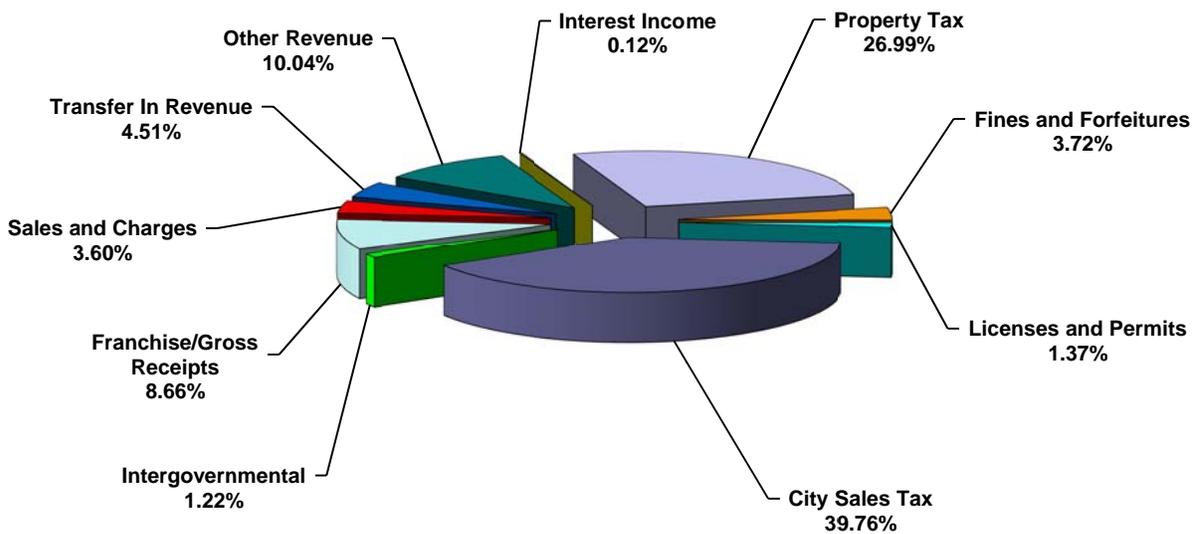
GENERAL FUND

OVERVIEW

General Fund Revenue

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
Property Tax	\$20,508,588	\$20,044,488	\$19,956,643	\$22,049,992
City Sales Tax	31,271,616	32,943,508	28,786,638	32,476,255
Franchise/Gross Receipts	7,107,298	6,963,170	6,661,000	7,076,000
Licenses and Permits	1,448,932	1,492,230	686,700	1,116,700
Sales and Charges	2,976,839	2,930,606	2,756,900	2,941,650
Intergovernmental	1,154,831	1,136,630	986,649	998,863
Fines and Forfeitures	2,884,023	3,132,878	3,061,100	3,041,100
Interest Income	106,287	82,521	100,000	100,000
Transfer In Revenue	3,910,714	3,925,139	3,935,434	3,684,798
Other Revenue	7,578,627	8,331,811	7,200,915	8,203,443
Total Revenue	<u>\$78,947,755</u>	<u>\$80,982,981</u>	<u>\$74,131,979</u>	<u>\$81,688,801</u>

GENERAL FUND 2014-15 REVENUES BY SOURCES



GENERAL FUND

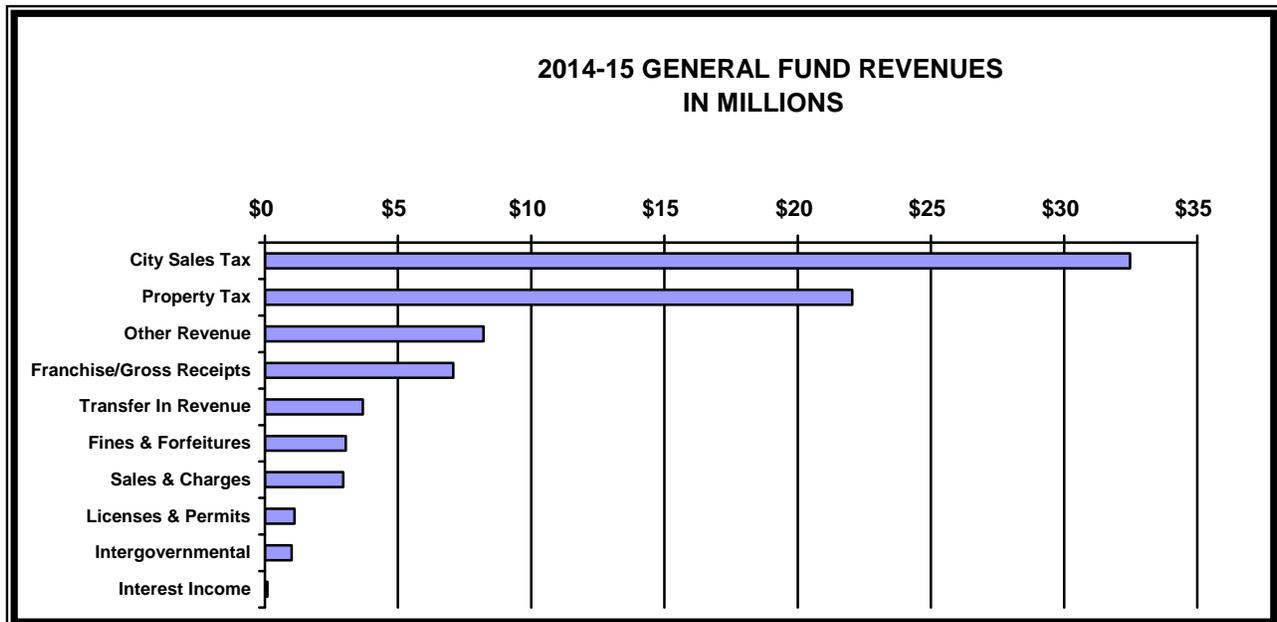
OVERVIEW

Revenues

The 2014-15 adopted budget for General Fund reflects realistic revenue projections of \$81,688,801, based on historical information and economic trends. A comparative summary below lists major revenue sources, the amount of revenue generated, and other pertinent data.

Total budgeted revenue reflects an increase of \$7,556,822, or 10.19%, compared to the previous year. Most of the additional revenue will be generated by Sales Tax, Property Tax, and Franchise/Gross Receipts.

Source	2014-15 Budget		Increase/(Decrease) Over 2013-14 Budget	
	Amount	%	Amount	%
City Sales Tax	\$32,476,255	39.76%	\$3,689,617	12.82%
Property Tax	22,049,992	26.99%	2,093,349	10.49%
Other Revenue	8,203,443	10.04%	1,002,528	13.92%
Franchise/Gross Receipts	7,076,000	8.66%	415,000	6.23%
Transfer In Revenue	3,684,798	4.51%	(250,636)	(6.37%)
Fines and Forfeitures	3,041,100	3.72%	(20,000)	(0.65%)
Sales and Charges	2,941,650	3.60%	184,750	6.70%
Intergovernmental	998,863	1.22%	12,214	1.24%
Licenses and Permits	1,116,700	1.37%	430,000	62.62%
Interest Income	100,000	0.12%	0	0.00%
TOTAL	\$81,688,801	100.00%	\$7,556,822	10.19%



GENERAL FUND

OVERVIEW

City Sales Tax Revenue is the largest source of revenue for the City. It accounts for 39.76% of General Fund revenue, and is projected to be \$32,476,255 in 2014-15. This represents a 12.82% increase compared to last year's sales tax revenue projection. The line graph on the following page plots the annual percent change in monthly sales tax collections for the City of Odessa and the State of Texas. As illustrated by the graph, the annual percent change in Odessa's monthly sales tax collections ranges from 1.85% to 27.30%. In comparison, the annual percent change in the State's monthly collections ranges from 2.83% to 15.47%. Because sales tax revenue is so significantly impacted by the state of the economy, this revenue source is conservatively projected to increase at an average annual rate of 4.00% per year.

The sales tax rate in the City of Odessa is 8.25% of goods and services sold within the city boundaries. At the point of sale, businesses collect the tax and remit it to the State's Comptroller of Public Accounts on a monthly or quarterly basis. (Of the 8.25% tax, the City of Odessa receives 1%, the Hospital District receives 0.75%, the Odessa Development Corporation receives 0.25%, and the State retains 6.25%.) The State distributes tax proceeds to local entities within forty days following the period for which the tax is collected by the businesses.

Property Tax Revenue accounts for 26.99% of the General Fund total revenue, and is the second largest source of revenue for the City. Thus, any fluctuation in property values will have a major impact on General Fund revenues. The assessed taxable value for the roll of January 1, 2014, upon which the fiscal year 2015 levy is based, is \$6,093,172,099. Net taxable property values have increased by 14.60% compared to last year's values. This revenue is based on the assessed value of real estate, personal property and minerals within the taxing jurisdiction.

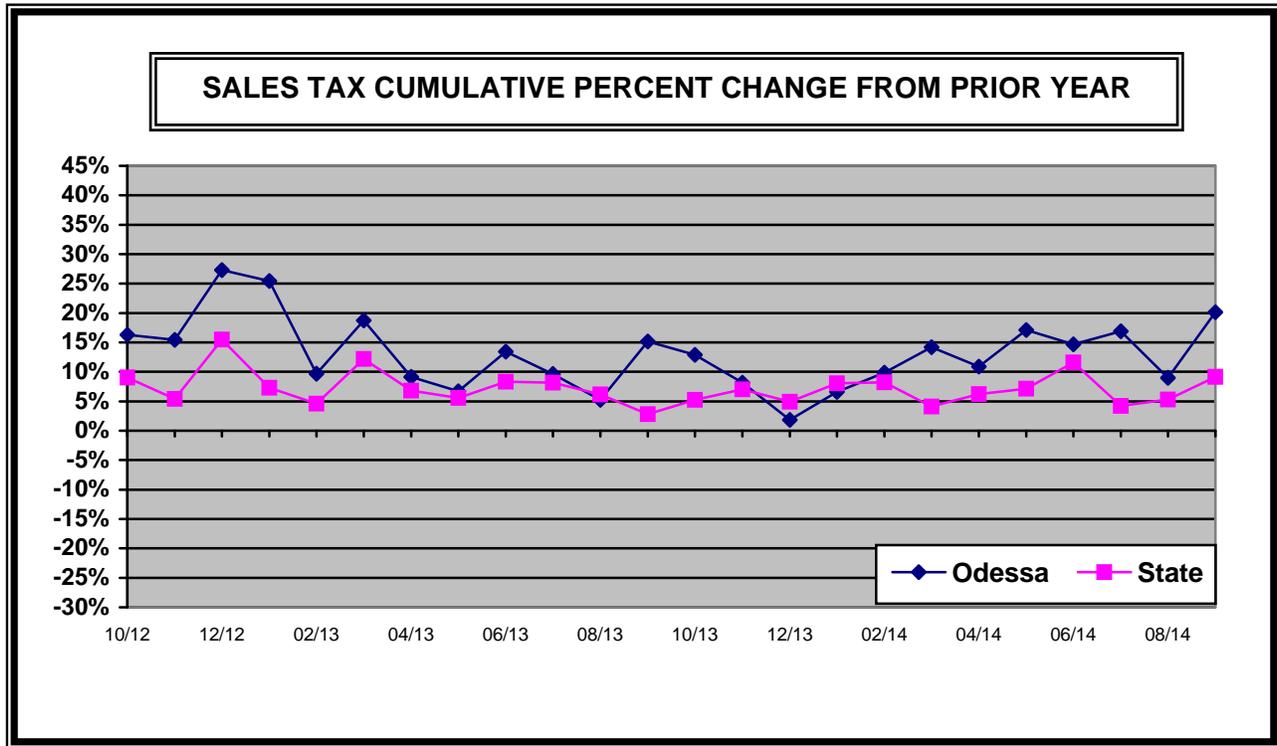
In the 2014-15 budget, the ad valorem tax rate will decrease from \$51.275 cents per \$100 valuation to \$47.5845. The total property tax rate is comprised of the portion of taxes allocated to debt service (debt rate of \$0.111395) and the appropriations for the city's operating needs (O & M rate of \$0.364450).

Taxes are due January 31st following the October 1st levy date and are considered delinquent after January 31st of each year. Based upon historical collection trends, current tax collections for 2014-15 are estimated to be 96.74% of levy and will generate \$28,047,897 in revenue, of which General Fund's portion is \$21,174,992. Delinquent taxes and penalties are expected to generate an additional \$875,000 for a total projection of \$22,049,992 in General Fund property tax revenue. This represents an overall increase of \$2,093,349 compared to the 2013-14 budget. The growth trend for property tax revenue is expected to average 3% per year for future fiscal year projections.

Franchise/Gross Receipt Taxes are a set percentage of the gross receipts of the utility companies of gas (5%), electricity (4%), telephone (growth factor), and cable (5%). Franchise fees are assessed for the use of the City's streets, alleys, highways, and other public ways and places as authorized by ordinance. Projections are based on historical data trends, adjusted for population and other factors known to impact this revenue. Franchise/gross receipt taxes represent 8.66% of General Fund revenue and are expected to increase by \$415,000 compared to the previous year's budget.

GENERAL FUND

OVERVIEW



The projection for Transfer-In Revenue is \$3,684,798, a decrease of \$250,636 compared to last year's number. Transfer-In revenues are monies that the other funds pay to the General Fund in exchange for certain administrative services. An independent study is conducted each year by an outside firm to determine the cost of these administrative services. Transfer-in revenues account for 4.51% of General Fund revenue. Below is a breakdown of the inter-fund transfers.

<u>SOURCE</u>	<u>2014-15 Budget</u>	<u>2013-14 Budget</u>	<u>Increase/ Decrease</u>
Water and Sewer Fund	\$2,214,199	\$2,577,151	(\$362,952)
Equipment Service Fund	326,727	450,731	(124,004)
Risk Management Fund	425,481	370,136	55,345
Hotel-Motel Tax Fund	24,513	9,165	15,348
Solid Waste Fund	496,808	378,382	118,426
Storm Water Fund	113,075	66,232	46,843
Odessa Development Corporation Fund	75,115	75,115	0
Liquid Waste Fund	2,880	2,522	358
MOTOR-MPO Fund	6,000	6,000	0
TOTAL	\$3,684,798	\$3,935,434	(\$250,636)

GENERAL FUND

OVERVIEW

Fines and Forfeitures Revenue is generated by police citations and represents 3.72% of all General Fund revenues. Projections indicate that this source of revenue will decrease by \$20,000, or 0.65%, in 2014-15.

Sales and Charges Revenue is generated by fees that the City charges for certain services. The largest revenue item in this category consists of sales and charges for services provided for emergency medical service (EMS). EMS Revenue is projected to reach \$2.4 million in 2014-15. Overall, the entire Sales and Charges budget will increase by \$184,750.

Intergovernmental Revenue makes up 1.22% of the General Fund budget and is projected to increase by \$12,214 compared to last year's numbers. The Fire Department maintains a Fire/EMS contract for first response services to a portion of the county. This contract generates the majority of the revenue in this category. Other items reimbursed under this category include expenditures for highway lighting, emergency management, and school crossing guards.

Licenses and Permits Revenue represents 1.37% of General Fund revenue and is expected to increase by \$430,000, or 62.62% in the upcoming year. Most of the additional revenue will be generated by the issuance of development permits.

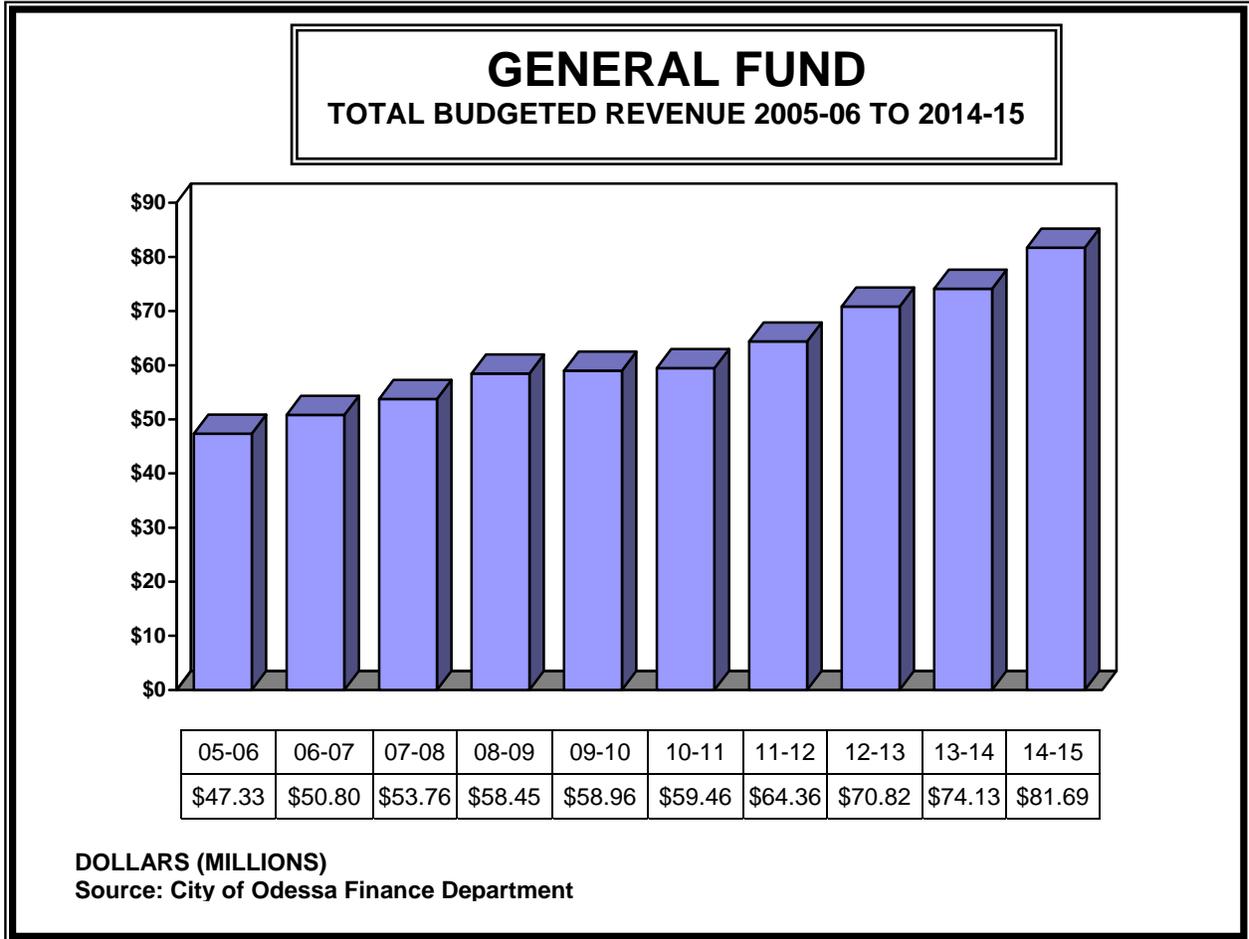
Interest Income comprises 0.12% of General Fund Revenue and is expected to generate \$100,000 in revenue; the same amount as last year.

Other Revenue includes revenue from several sources. The majority of Other Revenue is generated by Industrial District Contracts for water, sewer, and trash services provided by the City to districts outside the city limits. Another major source of income for this category is Payments in Lieu of Taxes (Assessment) from the Water and Sewer Fund and the Solid Waste Fund. These payments include a 5% franchise fee on gross receipts and an assessment of property similar to an ad valorem tax. Other Revenue accounts for 10.04% of General Fund revenues and is expected to realize an increase of 13.92% compared to the 2013-14 budget.

<u>SOURCE</u>	<u>2014-15 Budget</u>	<u>2013-14 Budget</u>	<u>Increase/ (Decrease)</u>
Water/Sewer Gross Receipts	\$2,480,863	\$2,048,363	\$432,500
Water/Sewer Assessment	1,280,258	1,188,923	91,335
Solid Waste Gross Receipts	669,152	540,985	128,167
Solid Waste Assessment	42,170	34,246	7,924
Industrial Contracts In Lieu of Tax	3,500,000	3,000,000	500,000
Other Revenue	<u>231,000</u>	<u>388,398</u>	<u>(157,398)</u>
TOTAL	\$8,203,443	\$7,200,915	\$1,002,528

GENERAL FUND

OVERVIEW



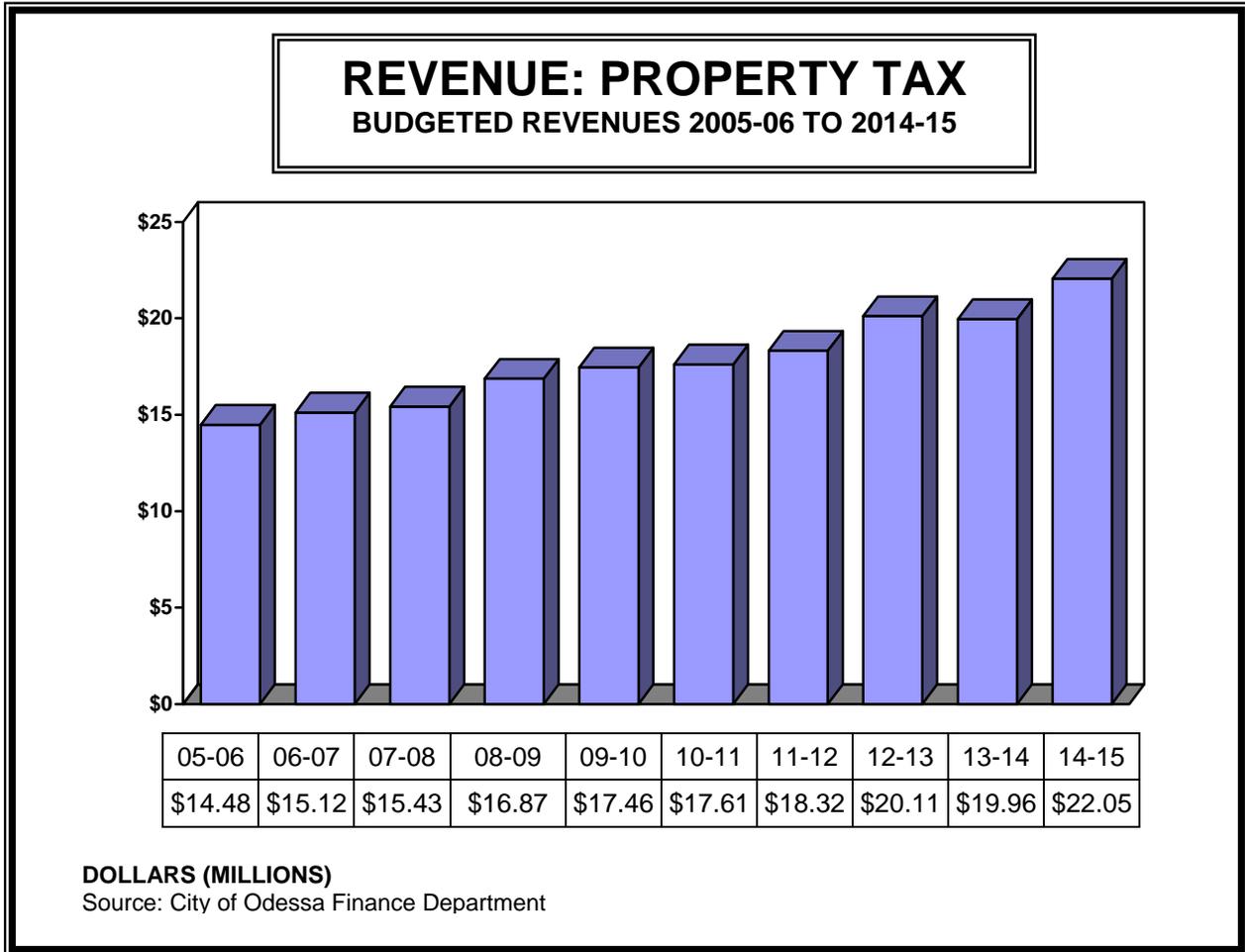
Over the past ten years, a booming oil industry has strengthened the local economy, resulting in increased property values and a higher average disposable income. These changes have had a major effect on property tax revenue and sales tax receipts, the City's two major sources of income. As a result, General Fund Revenue has realized continued growth, topping out at \$81.69 million in 2014-15. Budgeted revenues for 2014-15 reflect a \$34.36 million, or 72.60%, increase over 2005-06 revenues.

Between 2005-06 and 2008-09, General Fund Revenue increased by 23.50%. However, between 2007-08 and 2008-09, oil prices dropped dramatically, bringing about a downturn in the local economy. Sales Tax revenues did not reach projected levels. As a result, the General Fund realized revenue increases of less than 1% for fiscal years 2009-10 and 2010-11.

By 2010-11, the economy had begun to recover. Over the next four years, General Fund Revenue projections increased from \$59.46 million to \$81.69 million, an increase of \$22.23 million, or 37.39%.

GENERAL FUND

OVERVIEW



Property tax revenue is the second largest source of revenue for the General Fund, and accounts for 26.99% of all General Fund revenues in 2014-15. Since 2005-06, the local economy has realized sustained growth due to the booming oil industry. The strength of the economy has had a positive impact on property values and, by extension, property tax revenues. Between 2005-06 and 2012-13, property tax revenues increased by \$5.63 million, or 38.88%.

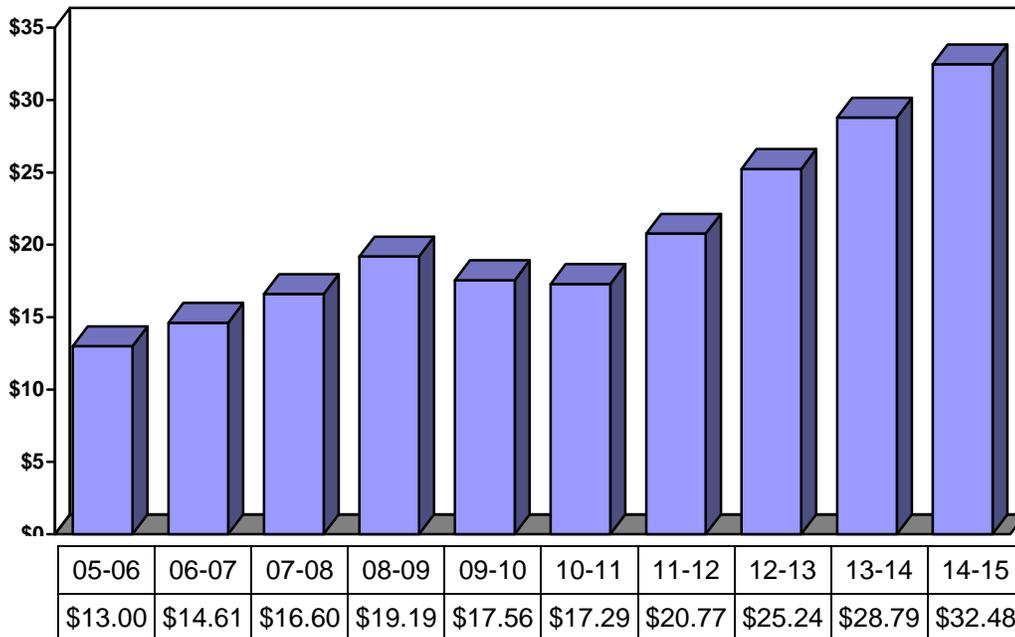
In 2013-14, budgeted revenues decreased by \$156,145 due to the 2013 bond issue. The bond issue caused the City's debt requirement to increase, so a larger portion of the property tax revenues had to be allocated to the Debt Service Fund in order to cover the higher annual debt payment. This reduced the tax revenue allocation for General Fund operations. In 2014-15, property tax revenues are projected to reach \$22.05 million, an increase of \$2.09 million compared to the previous year.

This year's tax rate is \$0.475845 per \$100 valuation. This is 3.69 cents lower than last year's rate and represents a reduction of 20.32 cents in a ten-year period. The new rate is expected to generate \$22.05 million in property tax revenues in 2014-15.

GENERAL FUND

OVERVIEW

REVENUE: SALES TAX BUDGETED REVENUES 2005-06 TO 2014-15



DOLLARS (MILLIONS)

Source: City of Odessa Finance Department

Sales tax revenue is the single largest source of income for the General Fund, accounting for 39.76% of all General Fund revenues in 2014-15. Between 2005-06 and 2008-09, sales tax receipts increased by 47.62%. During this time, rising oil prices had driven up wages, created more jobs, and brought more businesses into the area. The positive changes in the economy increased the average household's disposable income. Consequently, Odessans made more purchases, generating more sales tax revenue for the City.

Between 2007-08 and 2008-09, oil prices plummeted, the West Texas oil rig count dropped, and the local unemployment rate rose from 3.5% to 9.9% in a 10-month period. Oil prices began to trend upward in March of 2009 and had stabilized by 2009-10. Still, sales tax revenues trailed behind the previous year's receipts. As a result, 2009-10 and 2010-11 revenues were conservatively projected at \$17.56 million and \$17.29 million, respectively.

Sales tax receipts began to recover in 2010-11 and, since that time, annual collections have consistently exceeded projections. In 2014-15, sales tax revenues are expected to reach \$32,476,255, a 12.82% increase over 2013-14 projections.

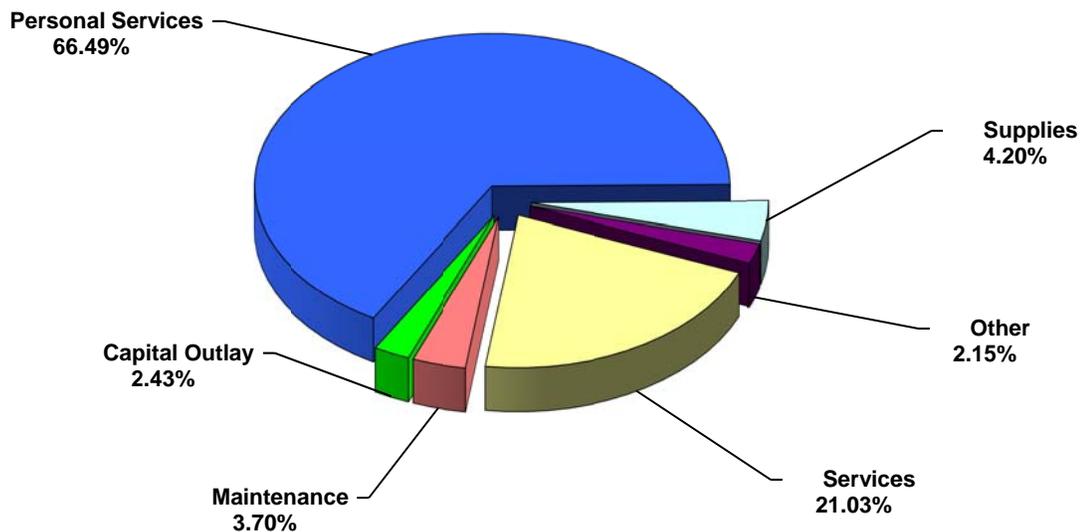
GENERAL FUND

OVERVIEW

Expenditures By Classification

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
Personal Services	\$47,056,179	\$49,719,158	\$51,688,839	\$54,313,095
Supplies	1,286,983	1,368,996	1,265,762	3,434,375
Services	14,647,578	16,373,378	16,307,906	17,181,977
Maintenance	3,103,993	3,042,424	2,925,763	3,024,583
Capital Outlay	3,952,384	1,277,061	310,025	1,981,608
	<u>\$70,047,117</u>	<u>\$71,781,017</u>	<u>\$72,498,295</u>	<u>\$79,935,638</u>
Subtotal				
Outside Agencies	85,377	169,933	169,933	179,933
Operating Transfers Out	223,974	803,628	329,000	438,479
Lease Payments	1,385,252	1,134,751	1,134,751	1,134,751
Suppl. Expenditures 2013 Prior	3,507,397	15,725,443	0	0
Suppl. Expenditures 2014	0	5,037,612	0	0
	<u>0</u>	<u>5,037,612</u>	<u>0</u>	<u>0</u>
Total Expenditures and Other Uses of Funds	<u><u>\$75,249,117</u></u>	<u><u>\$94,652,384</u></u>	<u><u>\$74,131,979</u></u>	<u><u>\$81,688,801</u></u>

GENERAL FUND 2014-15 EXPENDITURES BY CLASSIFICATION



GENERAL FUND

OVERVIEW

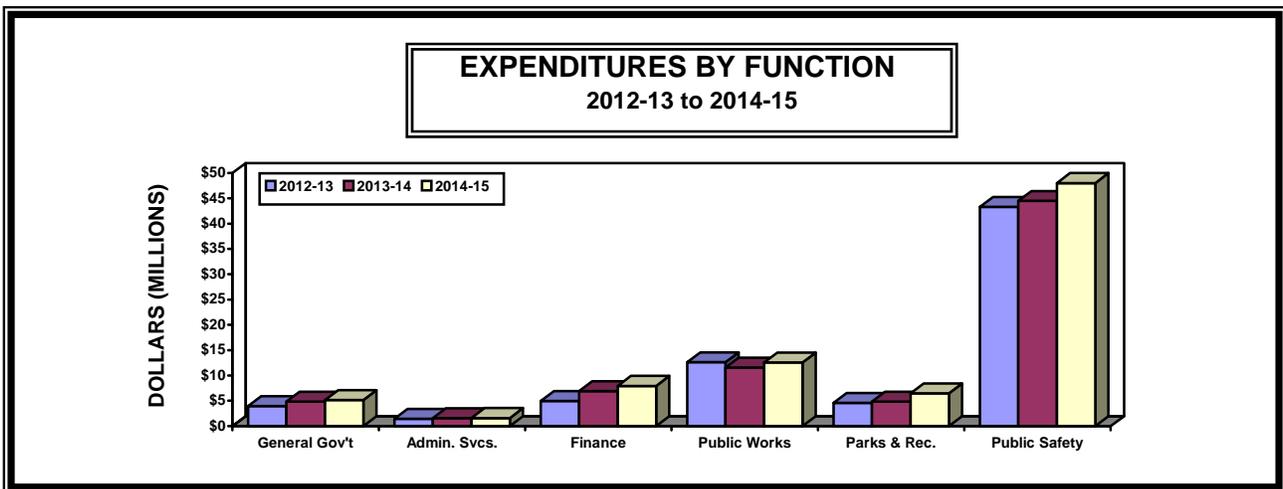
Expenditures

For the 2014-15 fiscal year, General Fund budgeted expenditures are \$81,688,801, which is an increase of \$7,556,822, or 10.19%, over the 2013-14 adopted budget. The major factors contributing to the increase include:

- an 3% merit increase for eligible full-time employees
- either: the replacement of radio system infrastructure, or the upgrade of the current financial system to an enterprise business management software
- an increase in fleet maintenance and replacement costs
- the addition of seventeen full-time positions
- an increase in capital outlay expenditures

As the chart below reflects, the resources allocated for General Fund operations of the new fiscal year can be broken down into six main functions of service.

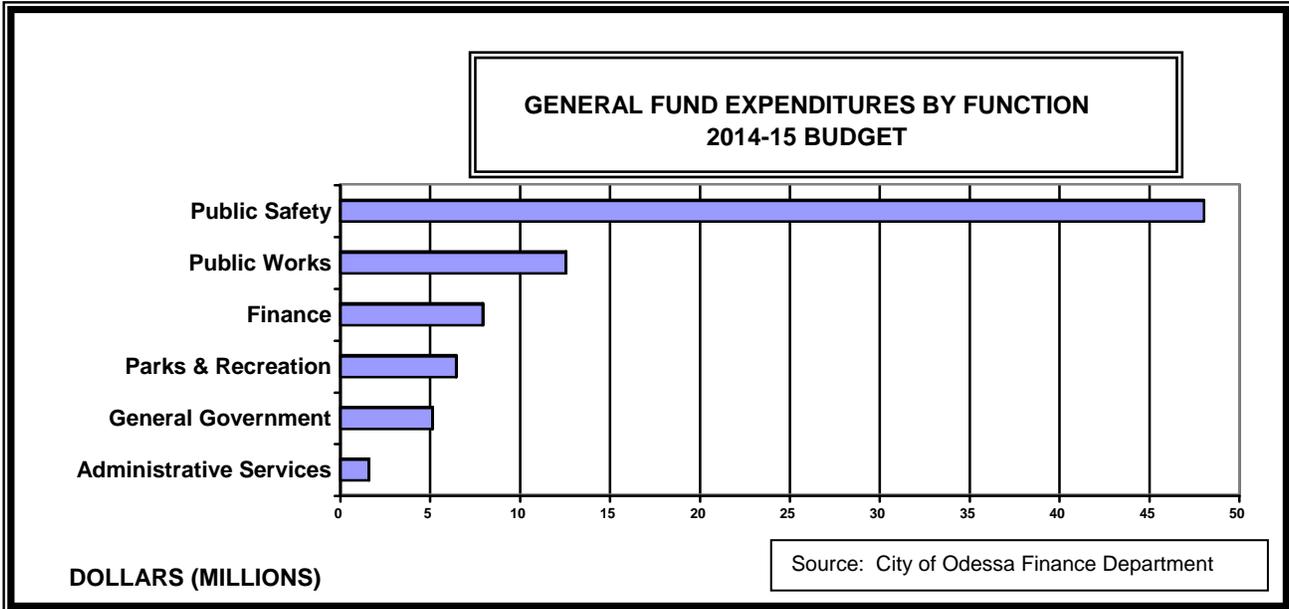
<u>Function</u>	<u>2014-15 Budget</u>		<u>Increase / Decrease From 2013-14 Budget</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
General Government	\$5,139,615	6.29%	\$315,528	6.54%
Administrative Services	1,599,758	1.96%	55,877	3.62%
Finance	7,927,603	9.71%	1,024,128	14.83%
Public Works	12,548,950	15.36%	998,757	8.65%
Parks & Recreation	6,440,099	7.88%	1,588,203	32.73%
Public Safety	<u>48,032,776</u>	<u>58.80%</u>	<u>3,574,329</u>	<u>8.04%</u>
TOTAL	\$81,688,801	100.00%	\$7,556,822	10.19%



GENERAL FUND

OVERVIEW

Expenditures (cont'd)



The General Fund is comprised of six functions: Public Safety, Public Works, Finance, Parks and Recreation, General Government, and Administrative Services. All of these functions will realize budgetary increases in FY 2015. For some departments, a significant portion of their budgetary increases can be attributed to the results of a compensation study completed during the FY 2014 year. At the time the 2013-14 budget was adopted, the impact of these changes on individual departments was not known, and therefore, funding for changes due to the study was put into Non-Departmental, rather than department budgets. When the FY 2015 budget was adopted, funding for the compensation increases was moved under the individual departments. Thus, when comparing the FY 2015 and FY 2014 adopted budgets, some of the departments' funding levels reflect significant increases.

The General Government function includes the departments of the City Council, City Secretary, City Attorney, Office of the City Manager, Human Resources, Planning and Development, and Code Enforcement. Total expenditures for this function will increase by \$315,528, or 6.54%. The majority of the increase is due to the implementation of a 3% merit increase for eligible employees, an increase in contract labor costs, and the cost of compensation study changes. General Government funds 48 full-time positions, the same number that was funded in the previous year.

The Finance function consists of the Finance, Purchasing, Municipal Court, and Judges Municipal Court departments. This function also includes Non-Departmental, Outside Agency funding, Special Projects, and Operating Transfers-Out. As the comparative summary reflects, this function has a total budget of \$7,927,603, a \$1,024,128 increase compared to the previous year's funding level. The majority of the increase will be used for one of two purposes: to replace existing radio system infrastructure, or to upgrade the current financial system to an enterprise business management software. The Finance function funds 40.5 positions, one more than was funded in FY 2014.

GENERAL FUND

OVERVIEW

Expenditures (cont'd.)

Parks and Recreation expenditures for the 2014-15 budget are expected to come in \$1,588,203 higher than the previous year, with most of the increase being attributed to numerous capital improvement projects at various parks. The total Parks and Recreation budget of \$6,440,099 funds 50 positions, eight more positions than were funded in 2013-14.

Public Safety includes the Police, Fire, and Public Safety Communications departments. The function of Public Safety accounts for 58.80% of the total General Fund budget. The Police Department's budget funds 234 full-time positions, one more position than was funded last year. The 2014-15 budget reflects an increase of \$1,786,156, primarily due to the 3% merit increase, higher information technology charges, rising fleet maintenance and replacement costs, and compensation study changes.

The Fire Department's \$20,030,221 budget funds 186 positions, three more positions than were funded in the previous year. The Fire Department's budget represents an increase of \$1,693,102, or 9.23%, compared to the previous year. Most of the increase will be used to equip six rescue vehicles, fund compensation study changes, implement the 3% raise, pay for step and skills/incentive pay increases, and cover the rising cost of fleet maintenance and replacement.

The Public Safety Communications Department runs the dispatch service for emergency calls for Police and Fire. The budget of \$2,128,645 funds 31 positions, the same number of positions that was funded last year. The increase of \$95,071 is primarily due to the 3% raise, the cost of compensation study changes, and an increase in software maintenance costs.

The Public Works function includes the divisions of Public Works Administration, Engineering, Building Inspection, Traffic, Street, and Public Works GIS. Total expenditures for this function will increase by \$998,757, or 8.65%, compared to the 2013-14 adopted budget. The majority of the increase is due to compensation study changes, the purchase of a building for much-needed office space, the addition of four new positions, the cost of the 3% merit increase, and higher fleet maintenance and replacement costs. This function funds 98 positions, four more positions than were funded in the previous year.

The Administrative Services function is comprised of the Building Services department in the General Fund. The total budget of \$1,599,758 will increase by \$55,877, or 3.62%, compared to last year's budget. The majority of the increase is attributed to the cost of compensation study changes and the 3% merit increase. Administrative Services funds 13 full-time positions, the same number of positions that was funded last year.

Expenditures are grouped into eight major categories within each fund. As the chart on the following page indicates, Personal Services accounts for the largest portion of the General Fund budget at 66.49% of the total cost of operations. The 2014-15 budget for Personal Services will fund 700.5 positions, an increase of 17 positions. The budget includes funding for a 3% pay raise for eligible employees, step increases and increases in skills/incentive pay for sworn personnel who meet requirements, and changes resulting from the compensation study.

GENERAL FUND

OVERVIEW

Expenditures (cont'd.)

The Supplies category will realize a net increase of \$2,168,613 in the upcoming fiscal year. The majority of the increase will be used for one of two purposes: to replace aging radio system infrastructure, or to upgrade the current financial system with an enterprise business management software.

The Services category reflects an \$874,071 increase over last year's number. This increase is largely due the rising cost of fleet maintenance and replacement and higher IT Technology charges.

The Maintenance function shows an increase of \$98,820, or 3.38%, compared to last year's budget. The majority of the increase will be used to increase the park and pool maintenance budgets and to cover the rising cost of software maintenance.

Capital Outlay will realize an increase of \$1,671,583 in 2014-15. This category's budget fluctuates from year to year, depending upon the need for large-ticket items.

The Other category is comprised of Outside Agencies, Transfers Out, and Lease Payments. The total budget of \$1,753,163 reflects an increase of \$119,479 over last year's budget. Most of this increase will be used to provide additional funding for Municipal Court technology and building security needs.

Expenditures by Category	2014-15 Budget		2013-14 Budget	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$54,313,095	66.49%	\$51,688,839	69.73%
Supplies	3,434,375	4.20%	1,265,762	1.71%
Services	17,181,977	21.03%	16,307,906	22.00%
Maintenance	3,024,583	3.70%	2,925,763	3.95%
Capital Outlay	1,981,608	2.43%	310,025	0.42%
Outside Agencies	179,933	0.22%	169,933	0.23%
Transfers Out	438,479	0.54%	329,000	0.44%
Lease Payments	<u>1,134,751</u>	<u>1.39%</u>	<u>1,134,751</u>	<u>1.53%</u>
TOTAL	\$81,688,801	100.00%	\$74,131,979	100.00%

Fund Balance

In 2012-13 the audited fund balance was \$46,616,517. In 2013-14, the fund balance fell to \$32,947,114, a decrease of 29.32%, compared to the previous year. The \$13,669,403 taken from fund balance was used to pay for necessary improvements and capital assets. The 2014-15 budget is a balanced budget with revenues and expenditures in equal amounts of \$81,688,801 and an unrestricted available fund balance of \$12,780,172.

GENERAL FUND

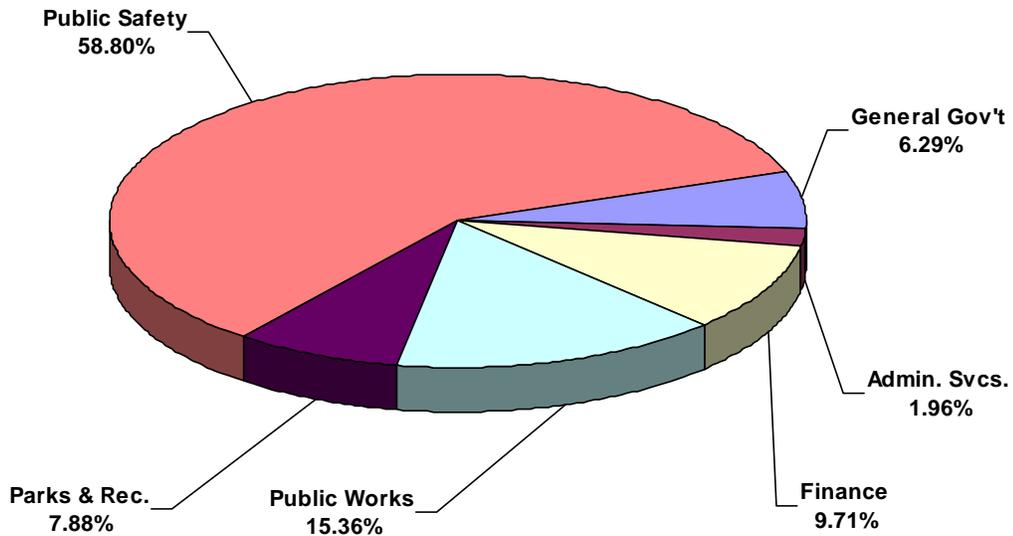
OVERVIEW

Expenditures by Function	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
City Council	\$39,693	\$39,215	\$38,052	\$37,922
City Secretary	224,538	213,092	214,153	222,261
City Attorney	1,140,153	1,281,611	1,267,898	1,501,673
Office of the City Manager	1,055,597	1,226,434	1,111,592	1,157,199
Human Resources	645,519	655,810	605,842	661,211
Planning and Development	480,515	385,053	464,582	393,255
Code Enforcement	439,072	1,114,517	1,121,968	1,166,094
TOTAL GENERAL GOVERNMENT	\$4,025,087	\$4,915,732	\$4,824,087	\$5,139,615
Building Services	\$1,441,716	\$1,565,182	\$1,543,881	\$1,599,758
TOTAL ADMINISTRATIVE SRVS.	\$1,441,716	\$1,565,182	\$1,543,881	\$1,599,758
Finance	\$807,760	\$915,144	\$898,521	\$1,016,947
Purchasing	681,145	652,915	667,892	661,796
Municipal Court	905,509	1,032,949	1,018,318	1,135,197
Judges Municipal Court	371,391	446,442	429,730	450,862
Non-Departmental	1,486,219	1,880,433	3,390,081	4,044,389
Outside Agencies	85,377	169,933	169,933	179,933
Operating Transfers Out	223,974	803,628	329,000	438,479
Supplemental Expend. 2013 Prior	3,507,397	15,725,443	0	0
Supplemental Expenditures 2014	0	5,037,612	0	0
TOTAL FINANCE	\$8,068,772	\$26,664,499	\$6,903,475	\$7,927,603
Public Works Administration	\$235,992	\$248,891	\$249,990	\$255,708
Engineering	1,336,103	1,509,078	1,483,093	1,569,553
Building Inspection	1,077,345	1,264,403	1,305,469	1,503,241
Traffic Engineering	1,658,070	1,689,378	1,670,214	1,728,506
Street	9,309,627	6,808,056	6,400,905	6,738,565
Public Works GIS	304,150	427,625	440,522	753,377
TOTAL PUBLIC WORKS	\$13,921,287	\$11,947,431	\$11,550,193	\$12,548,950
Parks and Recreation	\$4,515,134	\$5,030,438	\$4,851,896	\$6,440,099
TOTAL PARKS AND RECREATION	\$4,515,134	\$5,030,438	\$4,851,896	\$6,440,099
Fire	\$17,544,344	\$18,776,956	\$18,337,119	\$20,030,221
Police	23,811,428	23,980,852	24,087,754	25,873,910
Public Safety Communications	1,921,349	1,771,294	2,033,574	2,128,645
TOTAL PUBLIC SAFETY	\$43,277,121	\$44,529,102	\$44,458,447	\$48,032,776
Total Expenditures	\$75,249,117	\$94,652,384	\$74,131,979	\$81,688,801

GENERAL FUND

OVERVIEW

2014-15 GENERAL FUND BUDGETS BY FUNCTION



Source: City of Odessa Finance Department

The Public Safety function, including Fire (24.52%), Police (31.67%) and Public Safety Communications (2.61%), comprises 58.80% of the total General Fund budget for 2014-15. The next largest use of the General Fund is the Public Works function (15.36%). Sharing the remaining 25.84% of the current General Fund budget are the Finance (9.71%), Parks and Recreation (7.88%), General Government (6.29%), and Administrative Services (1.96%) functions.

GENERAL FUND

CAPITAL OUTLAY

Fund and Department/Division	Item	Item Total	Total
GENERAL FUND			
City Attorney	Data Processing Equipment	\$1,500	
	Subtotal City Attorney		\$1,500
City Manager	Data Processing Equipment	1,900	
	Subtotal City Manager		1,900
Human Resources	Data Processing Equipment	2,656	
	Subtotal Human Resources		2,656
Public Safety Communications	Furniture & Office Equipment	8,600	
	Subtotal Pub. Safety Comm.		8,600
Purchasing	Machinery & Equipment	3,273	
Print Shop	Furniture & Office Equipment	1,500	
	Subtotal Purchasing		4,773
Public Works			
Engineering	Data Processing Equipment	19,200	
Building Inspection	Office Equipment	6,368	
	Data Processing Equipment	2,619	
Traffic Engineering	Traffic Infrastructure Improvements & Other Traffic Projects	24,998	
Street	Automotive Equipment	31,500	
GIS	Data Processing Equipment	15,000	
	Buildings	174,000	
	Subtotal Public Works		273,685
Parks Department	Improvements	1,092,000	
	Subtotal Parks		1,092,000
Fire Department			
Administration	Data Processing Equipment	3,128	
	Improvements	27,000	
	Machinery & Equipment	368,000	
	Subtotal Fire		398,128
Police Department			
Patrol Operations	Machinery & Equipment	64,614	
	Data Processing Equipment	13,745	
	Technology Replacement	100,000	
Training	Improvements	12,850	
	Furniture & Office Equipment	2,457	
	Machinery & Equipment	4,700	
	Subtotal Police		198,366
TOTAL CAPITAL OUTLAY – GENERAL FUND			<u><u>\$1,981,608</u></u>

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

General Fund
Detail by Department/Division

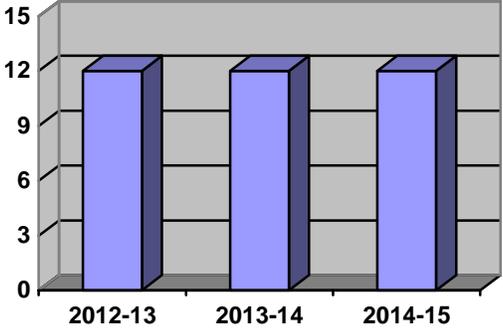
GENERAL FUND
DEPARTMENTS/DIVISIONS

City Council
City Secretary
City Attorney
Office of the City Manager
Human Resources
Building Services
Public Safety Communications
Planning and Development
Finance
Purchasing
Municipal Court
Judges Municipal Court
Non-Departmental
Outside Agencies
Operating Transfers Out
Special Projects
Public Works Administration
Engineering
Building Inspection
Traffic Engineering
Street
Public Works GIS
Parks and Recreation
Fire
Police
Code Enforcement

CITY COUNCIL

Mission

The City Council is the legislative policy-making body of the City that approves contracts, adopts regulatory ordinances and resolutions, approves the annual budget, determines the tax rate, provides direction to the City Manager and other Council appointees and provides a forum for active community participation in setting and achieving City policies, goals and objectives.

Departmental Goals/(City's Value Statement Goals)	Number of Services Provided										
<ol style="list-style-type: none"> 1. Continue participating in the Council of Government meetings./(Organization) 2. Publish the State of the City annual report for the citizens./(Service) 3. Address quality of life issues through the Capital Improvement Projects./(Direction) 	 <table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Number of Services Provided</caption> <thead> <tr> <th>Fiscal Year</th> <th>Number of Services Provided</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>12</td> </tr> <tr> <td>2013-14</td> <td>12</td> </tr> <tr> <td>2014-15</td> <td>12</td> </tr> </tbody> </table>			Fiscal Year	Number of Services Provided	2012-13	12	2013-14	12	2014-15	12
Fiscal Year	Number of Services Provided										
2012-13	12										
2013-14	12										
2014-15	12										
Objectives / Performance Measures	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>								
<u>Effectiveness</u>											
<ol style="list-style-type: none"> 1. Provide cost effective and efficient City services to the citizens of Odessa. Review opportunities to consolidate like-services with other governmental entities. 2. Provide consistent and informative communication. Publish an annual report for the citizens of Odessa. 3. Offer the opportunity for citizen involvement and input. Encourage citizen involvement by the appointment of citizens to boards, commissions, and special task forces. Citizens participate on these boards, commissions and special task forces. 	12	12	12								
	100%	100%	100%								
	100%	100%	100%								

CITY COUNCIL

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$2,649	\$2,657	\$3,132	\$2,657
Supplies	9,618	11,002	9,364	8,500
Services	27,426	25,556	25,556	26,765
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$39,693	\$39,215	\$38,052	\$37,922

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Mayor	1	1	1
Council Members	<u>5</u>	<u>5</u>	<u>5</u>
Total Personnel	6	6	6

CITY SECRETARY

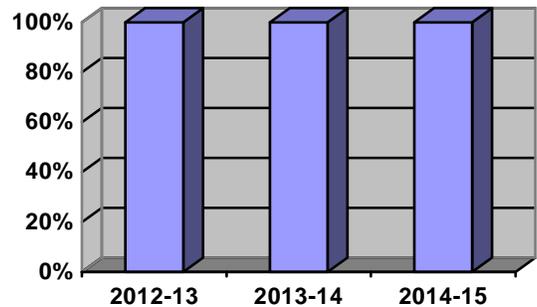
Mission

The City Secretary is primarily responsible for providing and preserving accurate records of minutes, ordinances, resolutions and proclamations; preparing agendas and attending all Council meetings and bid opening meetings; overseeing municipal elections, administering the City Seal, meeting legal requirements for posting and publishing all legal notices, accepting all bids and serving as Assistant Secretary to the Odessa Development Corporation. The City Secretary serves as a liaison between citizens, boards, and commissions and the Mayor and City Council.

Departmental Goals/(City's Value Statement Goals)

1. Be proficient in compiling the Council Agenda on electronic medium./(Excellence)
2. Strive for accurate and concise minutes./(Excellence)
3. Provide accurate records upon request in a timely manner./(Excellence)
4. Administer the Records Management Program for departments./(Service)

**Minutes Transcribed
Within Five Days**



Objectives / Performance Measures

Effectiveness

1. Accurately record and transcribe the minutes of City Council and other meetings within 5 days.
2. Provide retrieval of information for citizens and staff within 5 days.
3. Maintain official documents including deeds, agreements, agendas, minutes, resolutions, ordinances, and election registers in an organized manner that provides quick retrieval of accurate information and the safe archival of records.
4. Ensure that the municipal elections are conducted in accordance with all state and federal laws; have fair and equitable processing of the candidates in a courteous and competent manner.
5. Scan all ordinances & resolutions for easy retrieval.
6. Systematically maintain all ordinances, minutes, and resolutions in the Council Minute Books.

	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
--	-----------------------------	-------------------------------	-----------------------------

	100%	100%	100%
	95%	95%	95%
	95%	95%	95%
	100%	N/A	100%
	100%	100%	100%
	100%	100%	100%

CITY SECRETARY

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$142,779	\$148,455	\$149,516	\$158,890
Supplies	9,211	8,000	8,000	7,000
Services	72,548	56,637	56,637	56,371
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$224,538	\$213,092	\$214,153	\$222,261

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
City Secretary	1	1	1
Administrative Assistant	1	0	0
Deputy City Secretary	<u>0</u>	1	1
Total Personnel	2	2	2

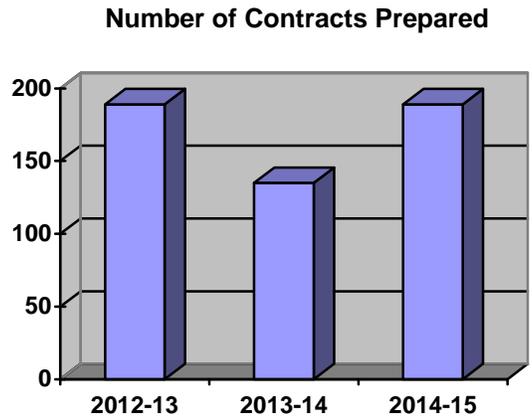
CITY ATTORNEY

Mission

The mission of the Legal Department of the City is to serve the City Council, City Departments, and the public by providing legal counsel, preparing contracts and other legal documents. It is also to provide legislative assistance and representation before courts and boards, with ability and in a timely, courteous and professional manner. This includes insuring the legality of City operations and protecting the legal rights of the City, reducing liability risk and assisting the City in accomplishing its goals and objectives.

Departmental Goals/(City's Value Statement Goals)

- 1. Increase the Legal Department's level of performance for the 2014-15 fiscal year./(Excellence)



Objectives / Performance Measures

	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
1. Contracts Prepared – Includes the following types of contracts: Consultant, Franchise & Public Utility, General (including CDBG and Outside Agencies), Leases, Water and Economic Development Industrial District contracts renew every seven years. District 1 renewed in 08-09.	189	135	189
2. Resolutions and Ordinances Prepared	154	121	154
3. Collections:			
Suits Filed	2	2	2
Collection From Suits	\$578	\$829	\$829
Total Collection From Payment Arrangements After Filing Suit	\$303	\$424	\$424
Total Collected from Judgments	\$0	\$50	\$50
Total Collected from Liens	\$2,580	\$3,612	\$3,612

CITY ATTORNEY

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$1,027,313	\$1,160,804	\$1,147,148	\$1,376,280
Supplies	10,522	11,230	11,230	11,230
Services	89,329	92,980	92,980	97,623
Maintenance	12,989	15,097	15,040	15,040
Capital Outlay	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Total Expenditures	\$1,140,153	\$1,281,611	\$1,267,898	\$1,501,673

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
City Attorney	1	1	1
Senior Assistant Attorney	2	2	2
Assistant City Attorney	3	3	3
Juvenile Case Manager	1	1	1
Juvenile Case Assistant *	1	1	1
Legal Assistant **	1	2	2
Legal Assistant – Criminal	1	1	1
Legal Secretary	0	1	1
Executive Legal Secretary	1	1	1
Administrative Legal Secretary – Civil	1	1	1
Administrative Legal Secretary – Criminal	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	13	15	15
Funding Sources:			
General Fund	11.5	13.5	13.5
School Attendance Court Grant *	1	1	1
Water and Sewer **	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Total Personnel	13	15	15

OFFICE OF THE CITY MANAGER

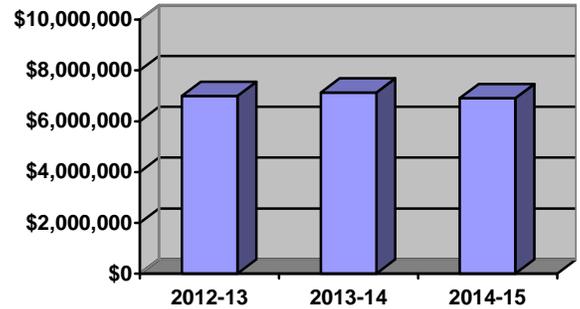
Mission

On behalf of City Council directives and policies, the Office of the City Manager administers City affairs to provide for all basic municipal services within set financial guidelines, advising the City Council on the financial condition, administrative activities and internal and external needs of the City, including plans for the City's future development, while acting as a liaison between the governing body, municipal employees, and the public.

Departmental Goals/(City's Value Statement Goals)

1. Provide leadership to the organization based on the City's core values of organization, direction, support excellence, service, & attitude / (Direction)
2. Ensure that the goals and objectives of City departments fulfill City Council directives./(Direction)
3. Provide leadership and coordinate the City's role in local, regional, state, and federal intergovernmental issues./(Direction)
4. Provide leadership and communicate with citizens and the news media on city-wide issues./(Direction)

Normal Equipment Replacement Costs



Objectives / Performance Measures

	FY 2012-13	FY 2013-14	FY 2014-15
1. Economic Development Support - Support development of South JBS Parkway.	<u>Actual</u> 100%	<u>Estimate</u> 100%	<u>Target</u> 100%
2. Enhancement of Positive City Image			
a. Oversee continuing operation of storm water management program.	100%	100%	100%
b. N'borhood "Sweeps" Cleanup Campaign – Tons	416	475	534
c. Maintain status as Tree City USA.	100%	100%	100%
d. Guide Parks Master Plan priorities.	100%	100%	100%
3. Crime Reduction			
a. Continue Citizens On Patrol.	100%	100%	100%
b. Support CopLogic online reporting for citizens.	100%	100%	100%
c. Continue advertising PD safe zones.	100%	100%	100%
d. Maintain website citizen contact.	100%	100%	100%
4. Productivity and Service Enhancements			
a. Continue to provide enhanced IVR system 24/7 for water / sewer / trash customer payment arrangements.	100%	100%	100%
b. Normal Equipment Replacement (\$)	\$6,991,664	\$7,130,892	\$6,901,300
5. Intergovernmental Cooperation			
a. Continue School Attendance Court – E.C.I.S.D	100%	100%	100%
b. TCAP Membership – Co-op Electrical Purchases	100%	100%	100%
6. Retaining / Recruiting Qualified Personnel			
a. Continuation of step increases, incentive pays for qualifying employees.	100%	100%	100%
b. Partner with schools/colleges to promote careers in public service.	90%	95%	100%

OFFICE OF THE CITY MANAGER

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$947,771	\$1,111,048	\$996,206	\$1,101,681
Supplies	15,217	16,032	16,032	16,987
Services	92,609	95,704	95,704	95,265
Maintenance	0	1,750	1,750	1,750
Capital Outlay	<u>0</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>
Total Expenditures	\$1,055,597	\$1,226,434	\$1,111,592	\$1,217,583

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
City Manager	1	1	1
Assistant City Manager / Administrative Services	1	1	1
Assistant City Manager / Community Services	1	0	0
Deputy City Manager/Community Services	0	1	1
Internal Auditor	1	1	1
Public Information Coordinator	1	1	1
Multi Media Specialist	1	1	1
Development Coordinator	1	1	1
Financial Reporting Accountant *	1	1	1
Executive Secretary to the City Manager	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	9	9	9
Funding Sources:			
General Fund	8.5	8.5	8.5
Water and Sewer Fund *	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Total Personnel	<u>9</u>	<u>9</u>	<u>9</u>

HUMAN RESOURCES

Mission

The Human Resources Department provides internal and external customer service within the City of Odessa municipal organization. The department exists to promote an environment that will optimize the relationship between the City of Odessa’s mission and goals and employees’ employment objectives. The department strives to achieve this mission through oversight of fair, equitable, and consistent employment policies, recruitment, and retention of employees with outstanding talent and abilities; promotion of an environment that provides stimulating and challenging work; and emphasis toward a unique and diverse organization.

Departmental Goals/(City’s Value Statement Goals) 1. Recruit & hire quality employees./(Excellence) 2. With Legal Department, revise the Personnel Policies & Procedures Manual as needed./(Organization) 3. Use paperless alternatives when possible./(Direction) 4. Verify accuracy of position descriptions./(Excellence) 5. Follow-up on employees their first year./(Attitude) 6. Maintain/improve HR Information System./(Service) 7. Review and improve service./(Excellence) 8. Provide a kiosk in HR./(Service) 9. Maintain & improve HR website./(Excellence)	% of Jobs Posted Within 48 Hours of Authorized Request										
	<table border="1" style="margin: 10px auto; border-collapse: collapse;"> <caption>Data for % of Jobs Posted Within 48 Hours of Authorized Request</caption> <thead> <tr> <th>Fiscal Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>97%</td> </tr> <tr> <td>2013-14</td> <td>98%</td> </tr> <tr> <td>2014-15</td> <td>100%</td> </tr> </tbody> </table>			Fiscal Year	Percentage	2012-13	97%	2013-14	98%	2014-15	100%
Fiscal Year	Percentage										
2012-13	97%										
2013-14	98%										
2014-15	100%										
Objectives / Performance Measures <u>Effectiveness</u> 1. Percentage of Time That the Initial Response to Inquiries and Requests for Information Is Made Within 48 Hours 2. Percentage of Jobs That Are Posted Within 48 Hours of Authorized Request 3. Percentage of Grievances Resolved Before Passing From Management’s Control 4. Percentage of Employee Performance Evaluations Completed on Schedule 5. Percentage of Time Classification/Reclassification Requests Are Completed Within 28 Days	FY 2012-13 Actual *	FY 2013-14 Estimate	FY 2014-15 Target								
	97%	98%	100%								
	97%	98%	100%								
	100%	100%	100%								
	90%	95%	100%								
	98%	98%	100%								

HUMAN RESOURCES

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$410,447	\$446,680	\$432,508	\$459,999
Supplies	13,092	13,404	12,800	12,800
Services	211,930	182,670	147,478	175,356
Maintenance	10,050	10,400	10,400	10,400
Capital Outlay	<u>0</u>	<u>2,656</u>	<u>2,656</u>	<u>2,656</u>
Total Expenditures	\$645,519	\$655,810	\$605,842	\$661,211

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Director of Human Resources	1	1	1
Senior Human Resource Specialist	1	0	0
Human Resource Specialist – General	1	0	0
Human Resource Specialist – Administration	1	0	0
Sr. Human Resources Generalist	0	1	1
Human Resources Generalist	0	2	2
Human Resource Coordinator	1	0	0
Human Resources Assistant	0	1	1
Human Resource Clerk	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	6	6	6

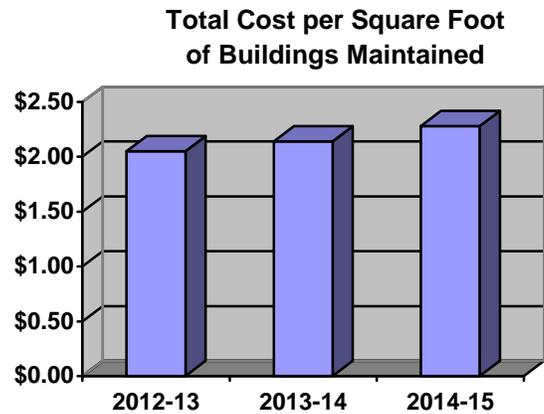
BUILDING SERVICES

Mission

Maintain and operate all City owned and operated buildings in a cost efficient, safe and comfortable manner.

Departmental Goals/(City's Value Statement Goals)

1. Remove graffiti and cover paint to return facilities to their original texture./(Service)
2. Provide training & cross-training to further employees' growth and development./(Excellence)
3. Inspect all City-owned buildings for black mold./(Service)
4. Remodel certain rooms in City-owned buildings as requested./(Service)



Objectives / Performance Measures

Effectiveness

1. Clean and paint out 2,000 square feet of graffiti each month.
2. Clean, paint out graffiti on all major thoroughfares.
3. Percentage of citizen survey responses indicating that neighborhood problems (including graffiti) are "not at all a problem" or "only a small problem" in the community.
4. Cross-train 100% of employees each year in multiple skills: carpenter-painter, plumber-HVAC technician, electrician-carpenter.
5. Inspect 100% of buildings for black mold annually.

Efficiency

1. Total Cost per Square Foot of City Office Buildings Maintained
2. Operating Cost (Minus Personal Services) per Square Foot of City Office Buildings Maintained

Workload

1. Janitorial Service Contract Costs

	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
	50%	90%	90%
	100%	100%	100%
	85%	85%	85%
	50%	50%	75%
	100%	100%	100%
	\$2.05	\$2.14	\$2.28
	\$1.00	\$1.05	\$1.12
	\$217,531	\$217,531	\$228,407

BUILDING SERVICES

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$753,061	\$801,970	\$786,691	\$833,113
Supplies	6,383	6,430	6,430	6,430
Services	547,415	601,350	601,350	610,805
Maintenance	129,328	155,432	149,410	149,410
Capital Outlay	<u>5,529</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$1,441,716	\$1,565,182	\$1,543,881	\$1,599,758

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Director of Building Services	1	1	1
Building Maintenance Superintendent	0	1	1
Building Service Superintendent	1	0	0
Maintenance Supervisor	1	0	0
Building Maintenance Supervisor	0	1	1
Senior Administrative Assistant	1	1	1
Journeyman Electrician	1	1	1
Journeyman Plumber	0	1	1
Carpenter	1	1	1
HVAC Technician	2	1	1
Senior Building Maintenance Technician	2	2	2
Building Maintenance Technician	2	3	3
Painter	<u>1</u>	<u>0</u>	<u>0</u>
Total Personnel	13	13	13

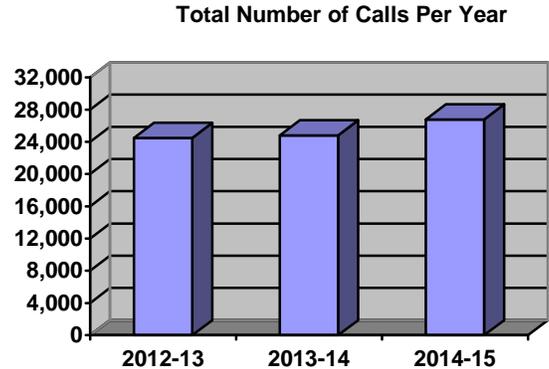
PUBLIC SAFETY COMMUNICATIONS

Mission

The Odessa Public Safety Communications Department is the first of the first responders. We are the primary Public Safety Answering Point for Ector County. We are committed to answering 9-1-1 and non-emergency calls with professionalism, integrity and compassion while efficiently dispatching police, fire and emergency medical services. Customer service is essential to our success, so we treat each caller with empathy and respect. Our dedicated and highly trained professionals routinely offer life-saving medical instructions in addition or providing accurate public safety information. We strive to: send the right thing, in the right way, at the right time, to the right place.

Departmental Goals/(City's Value Statement Goals)

1. Respond to an industry-wide 9-1-1 public safety shortage by:
 - a) recruiting & retaining staff/(Direction)
 - b) preventing a reduction in staff/(Direction)
2. Improve fire/law call taking and CAD skills by:
 - a) performing random supervisor review of calls & offering specific coaching/(Excellence)
 - b) improving EMD review/(Excellence)
 - c) increasing annual "continuing education" hours by both class and resource material/(Excellence)



Objectives / Performance Measures

Effectiveness

1. Medical (Delta) Responses Entered Into CAD per EMS Protocol
2. Fire Responses Entered Into CAD Within 30/50 Seconds Following Call-Taking Interview
3. Police (Priority 1) Calls Entered Into CAD Within 60 Seconds Following Call-Taking Interview
4. Police (Priority 2) Calls Entered Into CAD Within 90 Seconds Following Call-Taking Interview
5. EMS (Delta) Calls Dispatched in 40 Seconds
6. Police (Priority 1) Calls Dispatched in 60 Seconds or Advise Police Field Supervisor of Pending Priority Call
7. Police (Priority 2) Calls Dispatched in 120 Seconds or Advise Police Field Supervisor of Pending Priority Call
8. Fire Calls Dispatched in 30/50 Seconds

FY 2012-13
Actual

FY 2013-14
Estimate

FY 2014-15
Target

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

99%

Workload

1. All Telephone Calls to PSAP Serving Ector County
2. Incoming Calls That Are 9-1-1
3. Police Administration
4. Fire Administration Lines

Monthly Avg.

Monthly Avg.

Monthly Avg.

25,499

26,000

26,780

6,800

7,800

8,034

16,124

17,000

17,510

1,183

1,160

1,195

PUBLIC SAFETY COMMUNICATIONS

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$1,742,775	\$1,579,533	\$1,847,759	\$1,880,482
Supplies	12,311	16,097	16,097	28,957
Services	163,297	161,118	161,118	175,006
Maintenance	1,511	5,946	0	35,600
Capital Outlay	<u>1,455</u>	<u>8,600</u>	<u>8,600</u>	<u>8,600</u>
Total Expenditures	\$1,921,349	\$1,771,294	\$2,033,574	\$2,128,645

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Director of Public Safety Communications	1	1	1
Dispatcher III	4	4	4
Dispatcher II	1	2	2
Dispatcher I	8	7	7
Supervisor Public Safety Communications	2	0	0
Dispatch Supervisor	0	2	2
Supervisor Public Safety Communications Night	2	0	0
Dispatch Supervisor Night	0	2	2
Communications Training Supervisor	1	0	0
Dispatch Training Coordinator	0	1	1
Dispatcher III Night	4	4	4
Dispatcher II Night	0	2	2
Dispatcher I Night	6	4	4
Senior Administrative Assistant	1	1	1
Quality Assurance Specialist	1	0	0
Dispatch Q/A Specialist	<u>0</u>	<u>1</u>	<u>1</u>
Total Personnel	31	31	31

PLANNING AND DEVELOPMENT

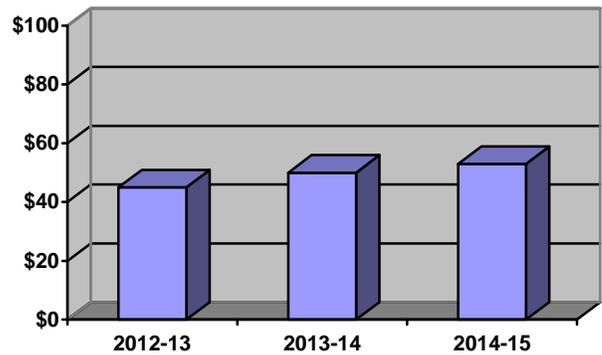
Mission

The Planning Department is responsible for coordinating the comprehensive planning activities of the City, administering the subdivision regulations and coordinating the pre-development phase of the development of private property. The program activities include processing zoning change requests, special user permits, preliminary plats, final plats, replats, annexations, technical site plans, variances, special exceptions, appeals and certificates of appropriateness. The Department is responsible for maintaining and updating the zoning ordinance based on state law, demographic database and development trends. The Department provides staff support to the City Council, Planning and Zoning Commission, Historic Preservation Commission and Zoning Board of Adjustment.

Departmental Goals/(City's Value Statement Goals)

1. Provide Planning and Zoning Commission, Zoning Board of Adjustment & Historic Preservation Commission with up-to-date information & professional staff assistance./(Support)
2. Respond to inquiries in a timely and accurate manner./(Service)
3. Provide high quality and cost-effective services to the public./(Excellence)

Average Cost Per Plan Reviewed



Objectives / Performance Measures

Effectiveness

1. Percentage of Initial Submittals Reviewed Within Two Days
2. Percentage of Applicants Satisfied With Plan Review
3. Percentage of Total Cases Meeting Approval

Efficiency

1. Average Cost per Plan Reviewed
2. Average Cost per Information Request

Workload

1. Number of Plans Submitted for Review

	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
1. Percentage of Initial Submittals Reviewed Within Two Days	94%	96%	96%
2. Percentage of Applicants Satisfied With Plan Review	98%	98%	98%
3. Percentage of Total Cases Meeting Approval	97%	97%	97%
1. Average Cost per Plan Reviewed	\$45	\$50	\$53
2. Average Cost per Information Request	\$35	\$35	\$35
1. Number of Plans Submitted for Review	899	750	700

PLANNING AND DEVELOPMENT

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$432,760	\$336,948	\$416,477	\$352,925
Supplies	4,179	3,800	3,800	3,800
Services	43,576	44,305	44,305	36,530
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$480,515	\$385,053	\$464,582	\$393,255

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Director of Planning	1	1	1
Planner	1	2	2
Planning Technician	1	1	1
Senior Administrative Assistant	1	1	1
Senior Planner	<u>1</u>	<u>0</u>	<u>0</u>
Total Personnel	5	5	5

FINANCE

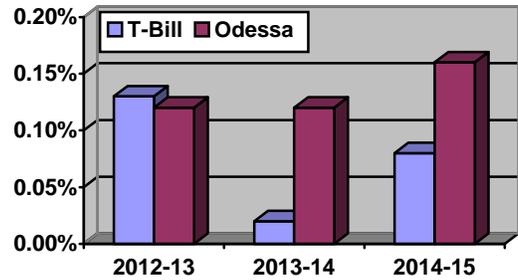
Mission

The Finance Department strives to provide timely and accurate financial information to the citizens, Council, and the employees of the City of Odessa. The main objective is to minimize short and long term costs of financial services by efficiently monitoring and managing City resources.

Departmental Goals/(City's Value Statement Goals)

1. Administer the budget process as a sound basis for planning, financial analysis and decision-making for departments, management and Council. (Service)
2. Account, analyze, and report financial data internally and externally on a timely basis. (Excellence)
3. Generate cash disbursements in an accurate and timely manner. (Support)
4. Invest & maintain city funds in an efficient & prudent manner for maximum fiscal stability. (Excellence)

**Annual Rate of Return Comparison
Odessa Investments vs. 3 Mth. T-Bill**



Objectives / Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimate	FY 2014-15 Target
<u>Effectiveness</u>			
1. All Employee Payroll Checks Calculated, Printed and Distributed No Later Than the 5 th and 20 th of Each Month	100%	100%	100%
2. Accurately Calculate Employee Payroll Checks 100% of the Time	99%	100%	100%
3. Rate of Return on Investments to Equal or Exceed the Annual Average of the 3-Month T-Bill Rate of Return	T-Bill: 0.13% City: 0.12%	T-Bill: 0.02% City: 0.12%	T-Bill: 0.08% City: 0.16%
4. Certified Annual Financial Report (CAFR) Awarded a "Clean Opinion" in External Audit	100%	100%	100%
5. Annual GFOA Certificate of Achievement for Financial Reporting	27	28	28
6. Annual GFOA Distinguished Budget Award	26	27	27
<u>Workload</u>			
1. Debt Service Per General Fund Expenditures	4.01%	4.11%	4.11%
2. Number of Accounts Payable Checks Processed	9,557	9,800	9,800
3. Number of Payroll Checks Processed	7,354	7,956	7,956

FINANCE

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$641,800	\$719,306	\$703,365	\$826,977
Supplies	16,671	20,287	20,287	20,287
Services	143,627	169,051	168,369	163,183
Maintenance	3,005	6,500	6,500	6,500
Capital Outlay	<u>2,657</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$807,760	\$915,144	\$898,521	\$1,016,947

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Director of Finance	1	1	1
Accountant Chief	1	0	0
Chief Accountant	0	1	1
Junior Accountant	1	0	0
A/P Supervisor	0	1	1
Bookkeeper	1	0	0
Payroll Assistant	0	1	1
Budget Manager	1	1	1
Payroll Specialist	1	0	0
Payroll Coordinator	0	1	1
Accountant	1	1	2
Budget Analyst	1	1	1
Senior Administrative Assistant	1	1	1
Finance Clerk	2	0	0
Accounting Clerk	<u>0</u>	<u>2</u>	<u>2</u>
Total Personnel	11	11	12

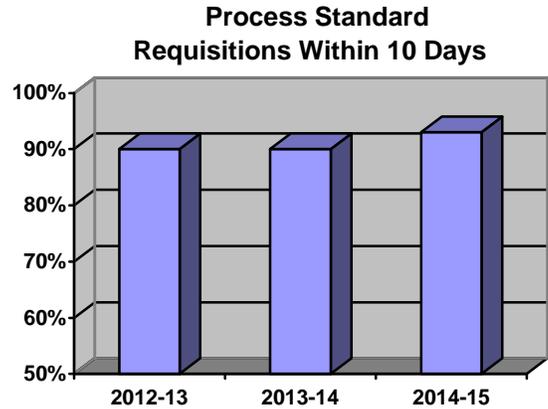
PURCHASING

Mission

The Purchasing Department supports all departments and divisions within the City of Odessa by providing centralized procurement of quality goods and services in an accurate, timely, cost effective and courteous manner while ensuring compliance with City policy and State of Texas statutes.

Departmental Goals/(City's Value Statement Goals)

1. Continue to achieve/improve upon performance measures./(Excellence)
2. Edit vendor base for formal bids in an effort to maintain a competitive environment./(Organization)
3. Expand local market for all purchases./(Excellence)



Objectives / Performance Measures

Effectiveness

1. Process routine requisitions (under \$500) within three (3) days.
2. Process standard requisitions (informal) within ten (10) days.
3. Process emergency requisitions within two (2) days.
4. Meet user specifications for goods/services.
5. Obtain from user departments a minimum rating of "satisfactory" for process time.
6. Obtain from user departments a rating which indicates that Purchasing personnel are helpful throughout the purchasing process.

	FY 2012-13	FY 2013-14	FY 2014-15
	<u>Actual</u>	<u>Estimate</u>	<u>Target</u>

	88%	90%	93%
	90%	90%	93%
	94%	93%	95%
	100%	100%	100%
	93%	93%	93%
	97%	97%	100%

PURCHASING

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$555,229	\$494,716	\$513,943	\$512,386
Supplies	10,000	14,934	14,184	14,184
Services	114,895	127,002	123,502	114,190
Maintenance	1,021	16,263	16,263	16,263
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,773</u>
Total Expenditures	\$681,145	\$652,915	\$667,892	\$661,796

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Director of Purchasing	1	1	1
Senior Buyer	1	0	0
Purchasing Manager	0	1	1
Buyer	1	1	1
Warehouse Supervisor	1	1	1
Warehouse Assistant	1	1	1
Print Shop Supervisor	1	1	1
Print Shop Assistant	1	1	1
Senior Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	8	8	8

MUNICIPAL COURT

Mission

The Municipal Court exists to provide defendants and all other individuals and agencies involved in the judicial process with impartial, competent, effective, and efficient case management.

Departmental Goals/(City's Value Statement Goals)	Average Number of Minutes to Complete Transaction										
<ol style="list-style-type: none"> 1. Improve reporting to/from Outside Collection Agency./(Direction) 2. Continue ongoing training and enhance program./(Excellence) 3. Retain experienced employees./(Service) 4. Create a succession planning program./(Organization) 	<table border="1" style="margin: 10px auto; border-collapse: collapse;"> <caption>Average Number of Minutes to Complete Transaction</caption> <thead> <tr> <th>Fiscal Year</th> <th>Average Minutes</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>7.0</td> </tr> <tr> <td>2013-14</td> <td>7.0</td> </tr> <tr> <td>2014-15</td> <td>10.0</td> </tr> </tbody> </table>			Fiscal Year	Average Minutes	2012-13	7.0	2013-14	7.0	2014-15	10.0
Fiscal Year	Average Minutes										
2012-13	7.0										
2013-14	7.0										
2014-15	10.0										
Objectives / Performance Measures	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>								
<u>Effectiveness</u>											
1. On average, customers are to reach the service window within 10 minutes.	7 minutes	15 minutes	10 minutes								
2. On average, a clerk is to complete a customer's transaction within 5 minutes of reaching the window.	5 minutes	7 minutes	10 minutes								
3. Annual disposition rates of 98% each year.	78%	74%	100%								
4. 100% of all certified clerks should receive training each year to maintain certification.	100%	100%	100%								
6. On average, new citations should be entered into the system within 2 working days.	2 days	3 days	2 days								
7. All mailed payments should be processed within one day of receipt.	2 days	1 day	1 day								

MUNICIPAL COURT

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$643,530	\$804,723	\$820,360	\$902,167
Supplies	29,829	36,519	28,481	28,481
Services	232,020	184,295	162,065	197,137
Maintenance	130	7,412	7,412	7,412
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$905,509	\$1,032,949	\$1,018,318	\$1,135,197

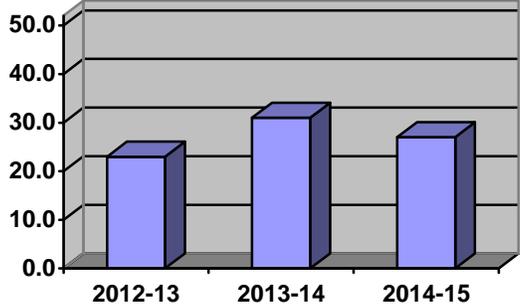
Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Director of Municipal Court	1	1	1
Bailiff *	2	2	2
Municipal Court Supervisor	2	2	2
Deputy Court Clerk	13	13	13
Technology Specialist – Municipal Court **	1	0	0
Court Technology Specialist / Supervisor **	<u>0</u>	<u>1</u>	<u>1</u>
Total Personnel	19	19	19
Funding Sources:			
General Fund	16	16	16
Security Fund *	2	2	2
Technology Fund **	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	19	19	19

JUDGES MUNICIPAL COURT

Mission

Our goal is to expedite the movement of all cases through the court system consistent with the rules of law under which we operate.

<p>Departmental Goals/(City's Value Statement Goals)</p> <ol style="list-style-type: none"> 1. As the court's backlog decreases, we will establish the number of jury trial settings necessary to keep the docket current./(Organization) 2. Retain experienced employees./(Excellence) 3. Continue to explore new processes to increase the court's efficiency./(Organization) 	<p style="text-align: center;">Number of Available Jury Settings</p>  <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <caption>Number of Available Jury Settings</caption> <thead> <tr> <th>Fiscal Year</th> <th>Number of Available Jury Settings</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>23</td> </tr> <tr> <td>2013-14</td> <td>31</td> </tr> <tr> <td>2014-15</td> <td>27</td> </tr> </tbody> </table>	Fiscal Year	Number of Available Jury Settings	2012-13	23	2013-14	31	2014-15	27												
Fiscal Year	Number of Available Jury Settings																				
2012-13	23																				
2013-14	31																				
2014-15	27																				
<p>Objectives / Performance Measures</p> <p><u>Effectiveness</u></p> <ol style="list-style-type: none"> 1. 100% of judges and staff should receive required training. 2. Maintain the number of available jury weeks consistent with cases needing to be tried; meaning the number of weeks juries are called and available to hear defendants' cases. 3. Cases should reach setting for final disposition within 3.5 months of filing 4. Update the fine schedule annually. <p style="margin-top: 20px;">*Note: "weeks" meaning the number of days per calendar year on which the court will be summoning jurors and conducting jury trials.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 16.6%; text-align: center;">FY 2012-13 <u>Actual</u></th> <th style="width: 16.6%; text-align: center;">FY 2013-14 <u>Estimate</u></th> <th style="width: 16.6%; text-align: center;">FY 2014-15 <u>Target</u></th> </tr> </thead> <tbody> <tr> <td>1. 100% of judges and staff should receive required training.</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>2. Maintain the number of available jury weeks consistent with cases needing to be tried; meaning the number of weeks juries are called and available to hear defendants' cases.</td> <td style="text-align: center;">23 weeks*</td> <td style="text-align: center;">31 weeks*</td> <td style="text-align: center;">27 weeks*</td> </tr> <tr> <td>3. Cases should reach setting for final disposition within 3.5 months of filing</td> <td style="text-align: center;">4 months</td> <td style="text-align: center;">3.5 months</td> <td style="text-align: center;">3.5 months</td> </tr> <tr> <td>4. Update the fine schedule annually.</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">100%</td> </tr> </tbody> </table>		FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>	1. 100% of judges and staff should receive required training.	100%	100%	100%	2. Maintain the number of available jury weeks consistent with cases needing to be tried; meaning the number of weeks juries are called and available to hear defendants' cases.	23 weeks*	31 weeks*	27 weeks*	3. Cases should reach setting for final disposition within 3.5 months of filing	4 months	3.5 months	3.5 months	4. Update the fine schedule annually.	100%	100%	100%
	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>																		
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3. Cases should reach setting for final disposition within 3.5 months of filing	4 months	3.5 months	3.5 months																		
4. Update the fine schedule annually.	100%	100%	100%																		

JUDGES MUNICIPAL COURT

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$341,172	\$385,475	\$377,828	\$395,906
Supplies	6,861	8,397	5,200	5,982
Services	23,358	52,570	46,702	48,974
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$371,391	\$446,442	\$429,730	\$450,862

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Municipal Court Judge	1	1	1
Associate Municipal Court Judge	1	1	1
Court Recorder	1	1	1
Judicial Assistant	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	4	4	4

GENERAL FUND – NON-DEPARTMENTAL

Mission

General Fund Non-Departmental provides services beneficial to all General Fund operations. These include: general liability, property insurance, City-wide memberships, and property appraisal and collection of taxes by the Ector County Appraisal District.

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services *	\$110,153	\$240,267	\$1,739,747	\$241,242
Supplies	0	0	0	1,960,465
Services	1,376,066	1,640,166	1,650,334	1,782,298
Maintenance	0	0	0	0
Capital Outlay	0	0	0	0
Lease Payments	0	0	0	0
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$1,486,219	\$1,880,433	\$3,390,081	\$3,984,005
* Funds ½ of Financial Reporting Accountant position.				

GENERAL FUND

Outside Agencies

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Teen Court	\$45,377	\$49,933	\$49,933	\$49,933
Crime Stoppers	40,000	45,000	45,000	55,000
PB Community Centers	<u>0</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Total Expenditures	\$85,377	\$169,933	\$169,933	\$179,933

Operating Transfers Out

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	0	0	0	0
Capital Outlay	0	0	0	0
Operating Transfers Out	<u>223,974</u>	<u>803,628</u>	<u>329,000</u>	<u>438,479</u>
Total Expenditures	\$223,974	\$803,628	\$329,000	\$438,479

Supplemental Expenditures

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
2008 One-Time Expenditures	\$10,889	\$278,970	\$0	\$0
2011 One-Time Expenditures	2,278,526	4,356,954	0	0
2012 One-Time Expenditures	1,196,173	5,027,410	0	0
2013 One-Time Expenditures	21,809	6,062,109	0	0
2014 One-Time Expenditures	<u>0</u>	<u>5,037,612</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$3,507,397	\$20,763,055	\$0	\$0

PUBLIC WORKS ADMINISTRATION

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$219,805	\$228,001	\$229,100	\$237,993
Supplies	409	1,687	1,687	1,687
Services	15,778	18,953	18,953	15,778
Maintenance	0	250	250	250
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$235,992	\$248,891	\$249,990	\$255,708

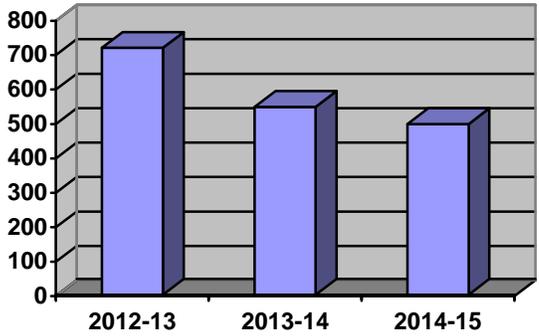
Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Director of Public Works	1	1	1
Senior Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	2	2	2

ENGINEERING

Mission

In order to promote public safety and accessibility and to maintain the quality of design, information and construction standards, the Engineering Division provides clear and concise technical design advice and services, and implements City ordinances in a courteous and timely manner for City divisions, governmental agencies, private entities, and citizens.

Departmental Goals/(City's Value Statement Goals)	Right-of-Way Permits Issued										
<ol style="list-style-type: none"> 1. Review plans within 10 days./(Service) 2. Provide right-of-way inspections no later than 30 minutes after requested./(Service) 3. Provide 300 man-hours of training to division personnel./(Support) 	 <table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Right-of-Way Permits Issued Data</caption> <thead> <tr> <th>Year</th> <th>Permits Issued</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>721</td> </tr> <tr> <td>2013-14</td> <td>550</td> </tr> <tr> <td>2014-15</td> <td>500</td> </tr> </tbody> </table>			Year	Permits Issued	2012-13	721	2013-14	550	2014-15	500
Year	Permits Issued										
2012-13	721										
2013-14	550										
2014-15	500										
Objectives / Performance Measures	FY 2012-13	FY 2013-14	FY 2014-15								
<u>Effectiveness</u>	<u>Actual</u>	<u>Estimate</u>	<u>Target</u>								
1. Timely Plan Review (Goal: 10 Days)	<11 Days	< 12 Days	< 10 Days								
2. Timely Right-of-Way Inspections (Goal: 30 Min.)	<30 Minutes	< 30 Minutes	< 30 Minutes								
3. Division Personnel Training (Goal: 400 Man-Hours)	300 Hours	300 Hours	300 Hours								
<u>Workload</u>											
1. Construction Contracts Awarded	6	8	8								
2. Right-of-Way Permits Issued	721	550	500								
3. Flood Permits Issued	130	130	140								
4. Flood Elevation Certificates Issued	100	100	100								
5. Plats Processed	114	90	90								
6. Map Sales	13	5	5								
7. Plan Reviews	81	100	90								
8. Building Permit Plan Reviews	1,061	900	900								

ENGINEERING

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$960,969	\$1,204,348	\$1,179,327	\$1,259,423
Supplies	40,802	13,764	13,210	13,210
Services	227,121	239,246	238,836	245,200
Maintenance	28,794	32,520	32,520	32,520
Capital Outlay	<u>78,417</u>	<u>19,200</u>	<u>19,200</u>	<u>19,200</u>
Total Expenditures	\$1,336,103	\$1,509,078	\$1,483,093	\$1,569,553

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
City Engineer	1	1	1
Assistant City Engineer	1	1	1
Civil Engineer *	1	1	1
Civil Engineer Associate	1	1	1
Survey Party Chief	2	2	2
Construction Supervisor	1	1	1
Drafting Supervisor	1	1	1
Right-of-Way Technician	2	2	2
Construction Inspector	3	0	0
Right-of-Way/Construction Inspector	0	3	3
Senior Drafting Technician	2	2	2
Drafting Technician	1	1	1
Survey Instrument Technician	2	2	2
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	19	19	19
Funding Sources:			
General Fund	18	18	18
Water & Sewer *	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	19	19	19

BUILDING INSPECTION

Mission

The Building Inspection Division protects the property, life, health and welfare of the community by enforcing state and local building codes and provides courteous, efficient plan review, inspections and code enforcement and technical assistance to community building construction/planning advisory boards.

Departmental Goals/(City's Value Statement Goals)	Review of Commercial Plans (Number of Days)										
<ol style="list-style-type: none"> 1. Respond to each customer suggestion./(Attitude) 2. Review residential plans submitted for permits within 4 days./(Service) 3. Review commercial plans submitted for permits within 11 days./(Service) 4. Provide timely response for requests for inspections./(Service) 5. Annually update the building, electrical, plumbing, fuel gas, mechanical and energy codes as required by law./(Direction) 	<table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Review of Commercial Plans (Number of Days)</caption> <thead> <tr> <th>Year</th> <th>Number of Days</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>14</td> </tr> <tr> <td>2013-14</td> <td>28</td> </tr> <tr> <td>2014-15</td> <td>28</td> </tr> </tbody> </table>			Year	Number of Days	2012-13	14	2013-14	28	2014-15	28
Year	Number of Days										
2012-13	14										
2013-14	28										
2014-15	28										
Objectives / Performance Measures	FY 2012-13	FY 2013-14	FY 2014-15								
	<u>Actual</u>	<u>Estimate</u>	<u>Target</u>								
<u>Effectiveness</u>											
1. Utilize and respond to customer suggestions as a means of monitoring Building Inspection services.	100%	100%	100%								
2. Provide timely review of residential plans submitted for permits. (5 days)	6 Days	4 Days	4 Days								
3. Provide timely review of commercial plans submitted for permits. (11 days)	14 Days	28 Days	28 Days								
4. Provide timely response for requests for inspections. (4 hrs. average)	4.75 Hrs.	5.75 Hrs.	8 Hrs.								
<u>Workload</u>											
1. New Residential Construction Permits Issued	704	825	948								
2. New Commercial Construction Permits Issued	198	228	263								
3. Total New Residential Construction Value	\$136,031,491	\$147,016,469	\$158,000,000								
4. Total New Commercial Construction Value	\$183,358,431	\$245,154,591	\$255,000,000								
5. Total Permits Issued	10,390	13,606	15,314								

BUILDING INSPECTION

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$733,165	\$962,508	\$1,003,574	\$1,145,274
Supplies	90,547	27,709	27,709	30,565
Services	247,562	259,709	259,709	308,436
Maintenance	51	9,779	9,779	9,979
Capital Outlay	<u>6,020</u>	<u>4,698</u>	<u>4,698</u>	<u>8,987</u>
Total Expenditures	\$1,077,345	\$1,264,403	\$1,305,469	\$1,503,241

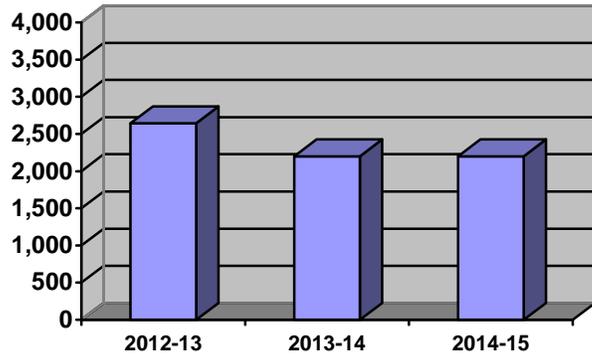
Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Building Official	1	1	1
Assistant Building Official	1	1	1
Plans Examiner	2	2	3
Building Code Inspector	7	5	5
Building Code Inspector, Senior	0	4	4
Administrative Assistant	1	1	1
Building Inspection Clerk	3	0	0
Office Support Specialist	<u>0</u>	<u>4</u>	<u>4</u>
Total Personnel	15	18	19

TRAFFIC ENGINEERING

Mission

The Traffic Division installs and maintains uniform traffic control devices and responds to citizen requests and concerns in a timely, consistent manner in order to provide the safe and efficient movement of people and goods for the Odessa community.

Departmental Goals/(City's Value Statement Goals)	Pavement Markings Painted										
<ol style="list-style-type: none"> 1. Upgrade overhead street name signs./(Service) 2. Continue to install pavement legends using thermo-plastic for improved visibility/performance./(Service) 	 <table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Pavement Markings Painted Data</caption> <thead> <tr> <th>Year</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>2,700</td> </tr> <tr> <td>2013-14</td> <td>2,300</td> </tr> <tr> <td>2014-15</td> <td>2,300</td> </tr> </tbody> </table>			Year	Value	2012-13	2,700	2013-14	2,300	2014-15	2,300
Year	Value										
2012-13	2,700										
2013-14	2,300										
2014-15	2,300										
Objectives / Performance Measures	FY 2012-13	FY 2013-14	FY 2014-15								
<u>Workload</u>	<u>Actual</u>	<u>Estimate</u>	<u>Target</u>								
1. Signal maintenance calls (LED replacement, controller/detector malfunctions, other calls).	987	1,000	1,000								
2. Number of signs repaired or replaced.	964	1,000	1,000								
3. Traffic counts completed.	87	100	100								
4. Pavement markings painted (crosswalks, stopbars, arrow, etc.).	2,643	2,200	2,200								

TRAFFIC ENGINEERING

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$858,442	\$944,231	\$929,471	\$1,018,470
Supplies	12,515	19,150	19,150	25,150
Services	426,668	452,795	452,795	416,088
Maintenance	262,392	244,709	243,800	243,800
Capital Outlay	<u>98,053</u>	<u>28,493</u>	<u>24,998</u>	<u>24,998</u>
Total Expenditures	\$1,658,070	\$1,689,378	\$1,670,214	\$1,728,506

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Traffic Coordinator	1	0	0
Traffic Operations Superintendent	0	1	1
Lead Signal Technician	1	0	0
Signal Technician Supervisor	0	1	1
Traffic Administration Supervisor	1	1	1
Signal Technician I	2	0	0
Signal Technician	0	2	2
Signal Technician II	1	0	0
Senior Signal Technician	0	2	2
Traffic Counter Technician	1	1	1
Traffic Operations Supervisor	1	1	1
Striping Supervisor	1	0	0
Traffic Signs/Marking Foreman	0	3	3
Sign Supervisor	1	0	0
Legend Supervisor	1	0	0
Paint Technician	4	0	0
Traffic Signs/Marking Technician	<u>0</u>	<u>4</u>	<u>4</u>
Total Personnel	15	16	16

STREET

Mission

The Street Division provides well-maintained streets, alleys and drainage channels. We respond to customer complaints in a courteous and efficient manner so that the public may enjoy clean, smooth, and safe roadways.

<p>Departmental Goals/(City's Value Statement Goals)</p> <ol style="list-style-type: none"> 1. Maintain streets/roads in good condition./(Service) 2. Maintain adequate street lighting./(Service) 3. Maintain cleanliness of streets./(Service) 	<p style="text-align: center;">Maintenance Cost Per Street Mile</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th>Year</th> <th>Cost (\$)</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>11,910</td> </tr> <tr> <td>2013-14</td> <td>12,450</td> </tr> <tr> <td>2014-15</td> <td>13,700</td> </tr> </tbody> </table>	Year	Cost (\$)	2012-13	11,910	2013-14	12,450	2014-15	13,700								
Year	Cost (\$)																
2012-13	11,910																
2013-14	12,450																
2014-15	13,700																
<p>Objectives / Performance Measures</p> <p><u>Efficiency</u></p> <ol style="list-style-type: none"> 1. Maintenance Expenditure per Street Mile <p><u>Workload</u></p> <ol style="list-style-type: none"> 1. Percentage of Crack Seal and Seal Coat Lane Miles to Total Lane Miles Maintained 2. Number of Vacant Lots Mowed 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 16.6%; text-align: center;">FY 2012-13 <u>Actual</u></th> <th style="width: 16.6%; text-align: center;">FY 2013-14 <u>Estimate</u></th> <th style="width: 16.6%; text-align: center;">FY 2014-15 <u>Target</u></th> </tr> </thead> <tbody> <tr> <td>1. Maintenance Expenditure per Street Mile</td> <td style="text-align: center;">\$11,910</td> <td style="text-align: center;">\$12,450</td> <td style="text-align: center;">\$13,700</td> </tr> <tr> <td>1. Percentage of Crack Seal and Seal Coat Lane Miles to Total Lane Miles Maintained</td> <td style="text-align: center;">18%</td> <td style="text-align: center;">19%</td> <td style="text-align: center;">22%</td> </tr> <tr> <td>2. Number of Vacant Lots Mowed</td> <td style="text-align: center;">5,051</td> <td style="text-align: center;">4,500</td> <td style="text-align: center;">5,500</td> </tr> </tbody> </table>		FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>	1. Maintenance Expenditure per Street Mile	\$11,910	\$12,450	\$13,700	1. Percentage of Crack Seal and Seal Coat Lane Miles to Total Lane Miles Maintained	18%	19%	22%	2. Number of Vacant Lots Mowed	5,051	4,500	5,500
	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>														
1. Maintenance Expenditure per Street Mile	\$11,910	\$12,450	\$13,700														
1. Percentage of Crack Seal and Seal Coat Lane Miles to Total Lane Miles Maintained	18%	19%	22%														
2. Number of Vacant Lots Mowed	5,051	4,500	5,500														

STREET

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$1,838,721	\$1,951,613	\$1,841,149	\$1,993,997
Supplies	46,953	34,585	34,585	34,585
Services	2,183,480	2,544,001	2,544,001	2,697,313
Maintenance	1,864,083	2,069,839	1,981,170	1,981,170
Capital Outlay	<u>3,376,390</u>	<u>208,018</u>	<u>0</u>	<u>31,500</u>
Total Expenditures	\$9,309,627	\$6,808,056	\$6,400,905	\$6,738,565

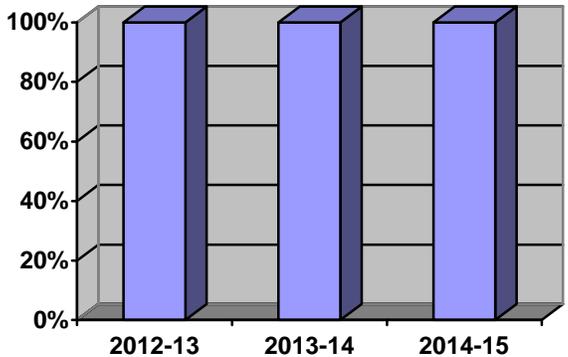
Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Street Superintendent	1	1	1
Street Operations Supervisor	1	0	0
Street Operations Manager	0	1	1
Maintenance / H.E. Supervisor	1	0	0
Heavy Equipment Supervisor	0	1	1
Administrative Assistant	1	1	1
Right-of-Way Maintenance Technician	1	0	0
Maintenance Mechanic	1	0	0
Mechanic	0	1	1
Heavy Equipment Operator	4	4	4
Heavy Equipment Relief Operator	1	0	0
Heavy Equipment Operator (SR)	0	1	1
Street Supervisor	1	0	0
Street Maintenance Supervisor	0	1	2
Sweeper Supervisor	1	1	1
Street Maintenance Crewleader	4	5	5
Street Equipment Operator	4	4	4
Street Worker	14	0	0
Street Maintenance Worker	0	14	14
Solid Waste Worker *	<u>0</u>	<u>4</u>	<u>4</u>
Total Personnel	35	39	40
Funding Sources:			
General Fund	35	35	36
Solid Waste Fund *	<u>0</u>	<u>4</u>	<u>4</u>
Total Personnel	35	39	40

PUBLIC WORKS GIS

Mission

The GIS Division provides leadership, expertise, communication, coordination, and relevant services to support the core business functions of the City of Odessa in an effort to increase operational effectiveness, ensure GIS data integrity, and to oversee the distribution and alignment of reliable, accurate, high-quality, and accessible geospatial data. Using the Geographic Information System (GIS), the staff will enable the managers and citizens to make decisions impacting the future of the City of Odessa in an informed and logical manner.

Departmental Goals/(City's Value Statement Goals)	Establish Operating Procedures		
<ol style="list-style-type: none"> 1. Development of parcel fabric layer (Goal: 50%)./(Direction) 2. Begin development of Solid Waste Department facility layer (Goal: 25%)./(Direction) 3. Begin development of Street and Traffic asset layers (Goal: 100%)./(Direction) 	 <p>The bar chart displays three blue bars representing 100% completion for the years 2012-13, 2013-14, and 2014-15. The y-axis ranges from 0% to 100% in 20% increments.</p>		
Objectives / Performance Measures	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
1. Establish GIS organization, operations and facilities.	100%	100%	100%
2. Establish GIS operating procedures.	100%	100%	100%
3. Develop new web applications.	N/A	60%	100%
4. City-Wide GIS training.	N/A	140 hours	140 hours
5. Community Development web apps.	N/A	100%	100%
6. Keep Odessa Beautiful web apps.	N/A	80%	100%
7. Building Inspection Future Addressing web app.	N/A	75%	100%
8. Plat Database. (Engineering/GIS)	N/A	N/A	75%
9. Surveying Topo GIS Integration.	N/A	N/A	50%
10. Planning Special Use Permits.	N/A	N/A	50%

PUBLIC WORKS GIS

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$233,645	\$307,737	\$320,634	\$457,679
Supplies	8,433	12,092	12,092	12,092
Services	21,640	67,656	67,656	69,466
Maintenance	26,179	25,140	25,140	25,140
Capital Outlay	<u>14,253</u>	<u>15,000</u>	<u>15,000</u>	<u>189,000</u>
Total Expenditures	\$304,150	\$427,625	\$440,522	\$753,377

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
GIS Manager	1	1	1
GIS Coordinator	1	1	1
GIS Specialist	0	0	1
GIS Senior Analyst	0	0	1
Developer / Programmer	0	1	1
GIS Analyst	<u>2</u>	<u>2</u>	<u>2</u>
Total Personnel	4	5	7

PARKS AND RECREATION

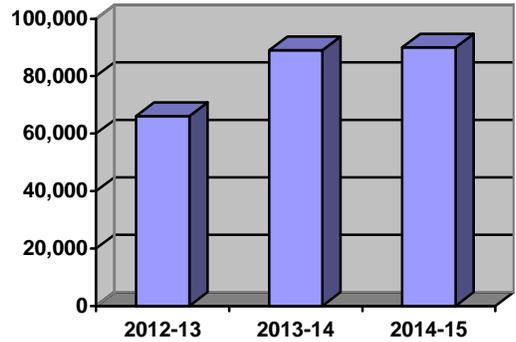
Mission

The Parks Department is responsible for creating and maintaining a system of parks dedicated to providing quality services to improve the quality of life for the citizens of Odessa. The Recreation Division is responsible for offering various training classes and activities for the citizens of Odessa.

Departmental Goals/(City's Value Statement Goals)

1. Continue to develop a system of parks, recreation facilities, and open space to meet the needs of an expanding community as adopted in the 2005 Parks & Recreation Open Space & Urban Landscapes Master Plan./(Direction)
2. Provide a recreation system that includes a sufficient diversity of areas & facilities to effectively serve a population with varied characteristics, needs, & interests./(Direction)
3. Increase special event programming through increased use of parks and facilities and successful collaborations and sponsorships with non-profit, government, & private businesses./(Organization)
4. Ensure that new and innovative programming is constantly being developed and implemented./(Direction)
5. Maintain the City's recognition from the National Arbor Day Foundation as a Tree City USA recipient./(Organization)
6. Continue to monitor efficiency levels versus service levels to determine cost effectiveness./(Excellence)

Pool Attendance Level



Objectives / Performance Measures	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
1. Evaluate Departmental Rental Fees	0%	50%	100%
2. Average Expenditure per Developed Acre	\$7,317	\$7,400	\$7,400
3. Average Cost per Community Center Rental	\$105	\$108	\$108
4. Recreation Program Events	22	30	35
5. Number of Acres Maintained (Developed)	553	560	560
6. Number of Acres per FTE (Maintenance)	16.3	16.5	15.1
7. Attendance Level at Floyd Gwin Pool	10,332	12,000	12,000
8. Attendance Level at Sherwood Pool	37,559	52,000	52,000
9. Attendance Level at Woodson Pool	18,205	25,000	26,000

PARKS AND RECREATION

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$2,154,019	\$2,272,553	\$2,258,015	\$2,876,156
Supplies	215,102	200,652	200,349	250,763
Services	1,522,374	2,196,575	2,192,237	1,940,365
Maintenance	580,978	215,658	201,295	280,815
Capital Outlay	<u>42,661</u>	<u>145,000</u>	<u>0</u>	<u>1,092,000</u>
Total Expenditures	\$4,515,134	\$5,030,438	\$4,851,896	\$6,440,099

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Director of Parks & Recreation	1	1	1
Assistant Director - Parks & Recreation	1	1	1
Irrigation Supervisor	1	1	1
Horticulturist	2	2	2
Recreation / Special Events Coordinator	1	2	2
Senior Administrative Assistant	1	1	1
Administrative Assistant	1	1	1
Small Engine Mechanic	1	0	0
Parks/Golf Equipment Mechanic	0	1	1
Irrigation Technician	4	4	5
Parks Operations Supervisor	1	1	1
Parks Maintenance Supervisor	2	2	2
Athletic Field Supervisor	1	1	1
Parks Equipment Operator	10	0	0
Parks/Golf Equipment Operator	0	10	10
Grounds Maintenance Worker	10	0	0
Parks Maintenance Worker	0	11	14
Parks Repairer	2	2	2
Aquatics Technician	1	1	1
Parks Superintendent	0	0	1
ROW / Facility Supervisor	0	0	1
Journeyman Electrician	0	0	1
Journeyman Plumber	<u>0</u>	<u>0</u>	<u>1</u>
Total Personnel	40	42	50

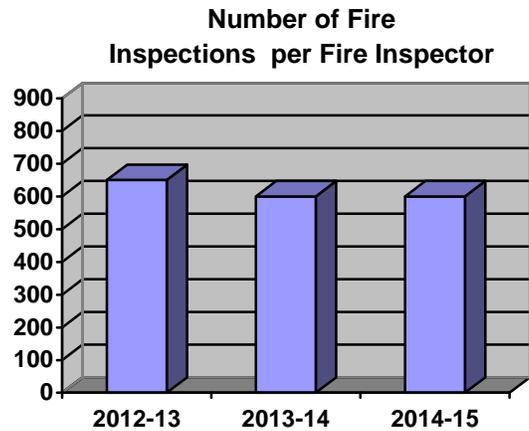
FIRE

Mission

Odessa Fire/Rescue is dedicated to providing the community with the highest level of service excellence through emergency response, prevention and community support.

Departmental Goals/ (City’s Value Statement Goals)

1. Continue to provide a health & wellness program for our personnel, improve recruitment & retention processes, & improve the family support system./(Organization)
2. Continue to provide the most advanced tools & equipment through an increase in Lifeline enrollment (5%), grant opportunities, and alternative funding sources./(Direction)
3. Continue to provide personnel with professional & career development tools to improve service delivery & decrease injuries & accidents./(Organization)
4. Continue to investigate ways to enhance infrastructure of fire stations & training facilities./(Direction)
5. Increase educational programs provided to the community in emergency preparedness & fire safety./(Organization)
6. Develop a capital improvement plan through a community needs analysis./(Direction)



Objectives / Performance Measures

Effectiveness

1. Fire response time of 4 minutes or less 90% of the time within the City for the arrival of the first due engine company to an emergency fire suppression incident, as per NFPA 1710.
2. Advanced life support response time of 4 minutes or less 90% of the time within the City to an emergency medical incident, as per NFPA 1710.
3. To achieve an increase of 2% each year of the total number of fire inspections by the Inspection Division until we are at or above the median for the “Pick Six Comparables”.
4. To achieve an increase of 2% each year of the total number of inspections per Fire Inspector until we are at/above the median for the “Pick Six Comparables”.
5. To achieve an increase of 2% in the percentage of total Public Education Programs conducted each year by the Inspection Division until we are at or above the “Pick Six Comparables”.

	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
1.	78.6%	80%	80%
2.	82.4%	90%	90%
3.	3,237	3,000	3,000
4.	650	600	600
5.	168	100	100

FIRE

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$14,102,508	\$14,883,386	\$15,052,000	\$16,106,674
Supplies	308,315	321,985	319,619	347,814
Services	2,327,052	2,301,741	2,298,321	2,534,054
Maintenance	123,794	129,899	129,300	108,800
Capital Outlay	147,924	605,194	3,128	398,128
Lease Payments	<u>534,751</u>	<u>534,751</u>	<u>534,751</u>	<u>534,751</u>
Total Expenditures	\$17,544,344	\$18,776,956	\$18,337,119	\$20,030,221

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Fire Chief	1	1	1
Assistant Fire Chief/Operations	1	1	1
Assistant Fire Chief/EMS	1	1	1
Assistant Fire Chief/Administration	1	1	1
Fire Battalion Chief – Training Officer	1	1	1
Fire Battalion Chief	3	3	3
Senior Fire Captain	3	3	3
Fire Training Captain	1	1	1
Paramedic Training Captain	1	1	1
Fire Captain	21	21	24
Firefighter / Engineer / Driver	135	138	138
Fire Inspector	5	6	6
Assistant Fire Marshal	1	1	1
Fire Marshal	1	1	1
Senior Administrative Assistant	1	1	1
Administrative Assistant	1	1	1
Support Clerk	1	0	0
Office Support Specialist	<u>0</u>	<u>1</u>	<u>1</u>
Total Personnel	179	183	186

POLICE

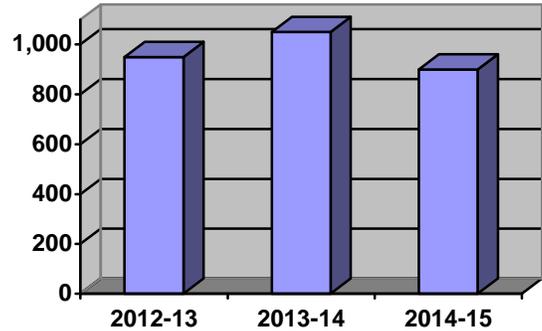
Mission

To protect life and property in the most professional and ethical manner by providing the highest levels of contemporary law enforcement service while efficiently utilizing given resources to the maximum allowable extent.

Departmental Goals/(City's Value Statement Goals)

1. Work with citizens, businesses and other law enforcement agencies to reduce crime./(Organization)
2. Establish a more proactive approach to prevent crime./(Direction)
3. Improve road safety./(Excellence)
4. Obtain grants for various purposes./(Direction)
5. Increase authorized resource strength./(Direction)
6. Continue to improve effectiveness & efficiency of law enforcement goals by integration of technology (i.e. radio system CAD)/(Direction)

Number of Traffic Accidents Where Injuries Were Sustained



Objectives / Performance Measures

Effectiveness

1. Develop community-based crime enforcement and prevention program.
2. Increase self-initiated activity.
3. Decrease the number of injury-related traffic crashes.
4. Maintain grant funding.
5. Recruit and hire qualified applicants. (Number of applicants/number of new hires.)
6. Implement technology projects to enhance efficiency.

	FY 2012-13	FY 2013-14	FY 2014-15
	<u>Actual</u>	<u>Estimate</u>	<u>Target</u>

1.	3	3	4
2.	30,862	30,181	40,181
3.	950	1,050	900
4.	\$154,771*	\$259,487	\$56,197
5.	668/39	700/70	fill all open positions
6.	8	8	8

* Approved

POLICE

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$17,824,030	\$17,961,140	\$18,162,379	\$19,373,705
Supplies	410,175	539,869	454,085	567,377
Services	4,494,613	4,626,036	4,626,036	5,054,953
Maintenance	53,084	75,605	75,509	79,509
Capital Outlay	179,025	178,202	169,745	198,366
Lease Payments	<u>850,501</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
Total Expenditures	\$23,811,428	\$23,980,852	\$24,087,754	\$25,873,910

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Chief of Police	1	1	1
Deputy Chief	2	2	2
Police Captain	3	4	4
Police Lieutenant	9	8	8
Police Sergeant	27	27	27
Police Corporal	46	56	56
Warrant Officer	2	0	0
Police Officer	70	57	81
Administrative Assistant / Sr. Administrative Asst.	5	5	5
Crime Analyst / Criminal Intelligence Analyst	3	3	3
Police Cadet / Police Recruit	19	25	1
Clerk	12	13	13
Supervisor	3	3	3
Parking Control Officer	2	2	2
Animal Control Manager	1	1	1
Animal Control Shelter Manager	0	1	1
Animal Control Adoption Coordinator	0	1	1
Animal Control Officer	6	6	6
Kennel Attendant	3	3	3
Fiscal Affairs	1	0	0
Background Investigator	1	0	0
Crime Scene Unit Technician	6	6	6
Property Evidence Technician	2	2	3
Public Safety Telephone Response Specialist	4	4	4
Research and Grants Specialist	1	1	1
Police Training Coordinator	1	1	1
Administrative Specialist	1	0	0
Personnel Specialist (PD)	<u>0</u>	<u>1</u>	<u>1</u>
Total Personnel	231	233	234

GENERAL FUND - CODE ENFORCEMENT

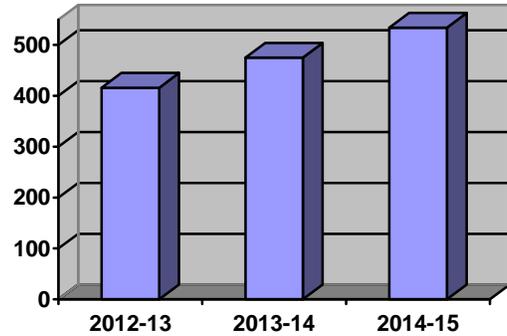
Mission

To develop a working partnership involving the neighborhood residents, public officials, and service organizations to identify effective solutions to concerns or needs in city neighborhoods.

Departmental Goals/(City's Value Statement Goals)

1. Encourage citizens to keep neighborhoods free of litter, junked vehicles, junk, debris, illegal dumping, etc. (Organization)
2. Build on existing community resources to become more effective & efficient in resolving code violation within the City of Odessa. Encourage continued partnership with Keep Odessa Beautiful & community partners in promoting & maintaining neighborhood clean-up revitalization sweeps. (Organization)
3. Increase educational opportunities, improve access to information & resources, and address other code issues, including customer satisfaction and Code Enforcement's efforts to decrease code violations. (Direction)

Tonnage Collected In Clean-Up Campaigns



Objectives / Performance Measures	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
<u>Effectiveness</u>			
1. Tonnage Collected From Neighborhood Sweeps Clean-Up Campaigns Annually	416	475	534
<u>Efficiency</u>			
1. Average Number of Code Violations per Code Enforcement Officer/Inspector	1,888	2,200	2,500
<u>Workload</u>			
1. Citizen Requests for Assistance with Neighborhood Concerns and/or Code Violations	2,943	3,243	3,543
2. Neighborhood Meetings to Provide an Open Forum to Voice Neighborhood Concerns	37	42	47
3. Citizen Education/Information Literature Provided	309,293	311,293	313,293
4. Contacts Made with Internal and External Resources to Assist in Addressing Concerns	36,122	38,122	40,122
5. Number of External Agencies Coordinated by Code Enforcement and Partnerships to Provide Assistance during a Clean-Up Campaign.	41	46	51

GENERAL FUND - CODE ENFORCEMENT

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$379,436	\$771,059	\$778,510	\$859,403
Supplies	9,838	31,371	31,371	26,029
Services	43,194	233,262	233,262	260,437
Maintenance	6,604	20,225	20,225	20,225
Capital Outlay	<u>0</u>	<u>58,600</u>	<u>58,600</u>	<u>0</u>
Total Expenditures	\$439,072	\$1,114,517	\$1,121,968	\$1,166,094

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Neighborhood Services Supervisor * ***	1	0	0
Code Enforcement Supervisor * ***	0	1	1
Code Enforcement Coordinator *	1	1	1
Code Enforcement Officer * **	7	11	11
Code Enforcement Clerk *	0	1	1
Administrative Assistant ***	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	10	15	15
Funding Sources:			
General Fund *	5	12.5	12.5
Community Development **	3.5	1	1
Solid Waste ***	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
Total Personnel	<u>10</u>	<u>15</u>	<u>15</u>

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Water and Sewer Fund
Overview

WATER AND SEWER FUND

OVERVIEW

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$8,920,322	\$11,309,639	\$7,043,648	\$12,203,155
Less Stabilization Reserve	1,000,000	1,000,000	1,000,000	1,000,000
AVAILABLE FUND BALANCE	\$7,920,322	\$10,309,639	\$6,043,648	\$11,203,155
CURRENT REVENUES				
Water Revenue	\$31,528,472	\$32,309,059	\$30,732,300	\$32,352,300
Sewer Revenue	13,207,903	13,111,767	13,857,000	13,182,000
Interest Income	98,998	69,342	135,000	58,000
Sales and Charges	1,000,915	1,118,967	906,000	926,000
Transfer In	0	49,144	0	0
Other Revenue	308,270	293,155	10,000	10,000
TOTAL CURRENT REVENUES	\$46,144,558	\$46,951,434	\$45,640,300	\$46,528,300
TOTAL FINANCING SOURCES	\$54,064,880	\$57,261,073	\$51,683,948	\$57,731,455
EXPENDITURES				
Personal Services	\$6,479,824	\$7,595,120	\$8,214,480	\$8,576,951
Supplies	17,056,122	17,091,907	17,077,722	16,410,880
Services	4,391,048	4,851,670	4,847,206	4,913,516
Maintenance	2,388,614	1,903,812	1,665,630	1,826,630
Capital Outlay	538,904	1,061,876	315,089	1,056,433
Other Requirements				
GF Administrative Fee	2,494,390	2,577,151	2,577,151	2,214,199
Gross Receipt Payment	2,178,197	2,048,363	2,048,363	2,480,863
In Lieu of Tax	1,108,586	1,188,923	1,188,923	1,280,258
Debt Service	7,044,973	7,689,046	7,689,046	7,602,638
Housing Incentive Program	74,583	50,050	0	0
Total Operating Expenditures	\$43,755,241	\$46,057,918	\$45,623,610	\$46,362,368
Capital Improvement Program	0	0	0	0
TOTAL EXPENDITURES	\$43,755,241	\$46,057,918	\$45,623,610	\$46,362,368
ENDING AVAILABLE BALANCE	\$10,309,639	\$11,203,155	\$6,060,338	\$11,369,087
Stabilization Reserve	1,000,000	1,000,000	1,000,000	1,000,000
ENDING FUND BALANCE	\$11,309,639	\$12,203,155	\$7,060,338	\$12,369,087

WATER AND SEWER FUND

SYSTEM OVERVIEW AND TREND ANALYSIS

The City of Odessa Water and Sewer Fund is a utility enterprise fund which provides for the treatment of water entering the system, the distribution of water to customers, wastewater collection and reclamation processes, laboratory services to ensure customer safety and compliance with federal and state mandates, and the billing and collection of the costs of service to both water and sewer customers.

In 2013-14, there were 38,967 customer accounts for water services. This is an 8.31% increase in customer accounts over the last five years. The majority of the same customers have sewer accounts as well. The billing and collection office currently handles an average of 350 customer account resolutions per day, whether by phone or walk-in. Approximately 707 customers per day pay their bills in person.

Raw water transportation is administered by the Colorado River Municipal Water District and delivered to the City's water treatment plant. A total of 5.970 billion gallons of water was processed and distributed throughout the system in fiscal year 2013-14. This delivery is 3.08% lower than the 5-year annual average of 6.16 billion gallons. The maximum demand is approximately 25.06 million gallons per day (mgd).

The infrastructure needed to meet this demand each day consists of 663 miles of water mains. Two booster pump stations (Golder PS and Yukon PS) aid in keeping the water distributed through the system and 2,340 fire hydrants provide emergency access to water for fire services. Water storage in the system consists of 3 elevated tanks, holding a total of 6 million gallons of treated water, and 4 ground storage tanks with a capacity of 14.0 million gallons of treated water.

In most cases, demand for treated water reciprocally creates the demand for wastewater collection. In fiscal year 2013-14, wastewater customer accounts numbered 32,269, a 6.37% increase compared to 2009-10 numbers. Approximately 2.164 billion gallons of wastewater was treated in 2013-14, representing an 8.99% decrease compared to the previous year. The amount of effluent treated is 7.52% lower than the 5-year annual average of 2.34 billion gallons. The maximum daily flow of wastewater to the Bob Derrington Water Reclamation Plant is 9.3 million gallons per day (mgd) through 515 miles of sewer mains. Five lift stations aid in delivering wastewater to the plant and 6,830 manholes allow for continued maintenance of the system. Residential billing of wastewater services is calculated based on water consumption during the winter months of December, January and February of each year.

While the average customer base and water delivery have not varied dramatically over the past five years, incremental increases in water and sewer rates have been necessary to cover rising overhead costs and the higher prices of raw water, chemicals, equipment maintenance and electricity.

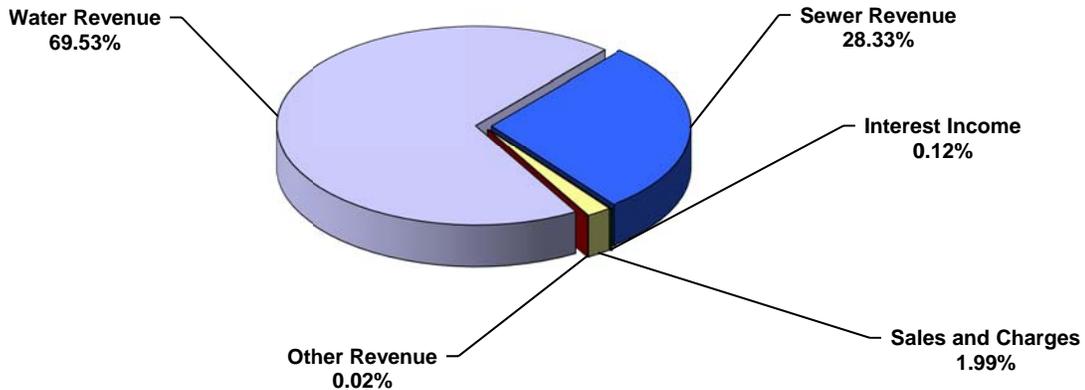
Water and Sewer revenue accounts for 97.86% of the total revenue supporting the fund. The following discussion illustrates the resulting revenue requirements based on the above trends and the rising cost of operations.

WATER AND SEWER FUND OVERVIEW

Revenues

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
Water Revenue	\$31,528,472	\$32,309,059	\$30,732,300	\$32,352,300
Sewer Revenue	13,207,903	13,111,767	13,857,000	13,182,000
Interest Income	98,998	69,342	135,000	58,000
Sales and Charges	1,000,915	1,118,967	906,000	926,000
Transfer In	0	49,144	0	0
Other Revenue	308,270	293,155	10,000	10,000
Total Revenue	<u>\$46,144,558</u>	<u>\$46,951,434</u>	<u>\$45,640,300</u>	<u>\$46,528,300</u>

WATER AND SEWER FUND 2014-15 REVENUES BY SOURCES



WATER AND SEWER FUND

OVERVIEW

Revenues

The Water and Sewer Fund is an "Enterprise Fund" which is self-supported by user fees. The City uses a tiered water rate plan in order to encourage water conservation. A base rate covers the cost of the first 2,000 gallons of water. Thereafter, the cost per 1,000 gallons increases at various levels of consumption. Revenue generated is used for the operation and maintenance of the water and sewer system, infrastructure improvements, plant security and for annual debt service requirements of revenue bonds issued for the construction of system facilities. The following is a comparative summary of Water and Sewer Fund revenues.

Source	2014-15 Budget		Increase / (Decrease) from 2013-14 Budget	
	Amount	%	Amount	%
Water Revenue	\$32,352,300	69.53%	\$1,620,000	5.27%
Sewer Revenue	13,182,000	28.33%	(675,000)	(4.87%)
Interest Income	58,000	0.12%	(77,000)	(57.04%)
Sales and Charges	926,000	1.99%	20,000	2.21%
Other Revenue	10,000	0.02%	0	0.00%
TOTAL	\$46,528,300	100.00%	\$888,000	1.95%

The total revenue for the Water and Sewer Fund is \$46,528,300 for FY 2014-15. This represents an increase of \$888,000 compared to 2013-14 numbers. Water Revenue will reach \$32,352,300, making up the majority of the increase. Sewer Revenue is expected to fall by \$675,000, or 4.87%, in the upcoming fiscal year. An analysis of historical sewer revenue indicated the need to adjust the projection downward in order to bring it more in line with actual receipts.

The projection for Interest Income in the upcoming fiscal year is \$58,000, a decrease of \$77,000 compared to the 2013-14 budget. The decrease is due to the fact that most of the bond funds that were issued in FY 2007 have already been spent on various water and sewer capital improvement projects.

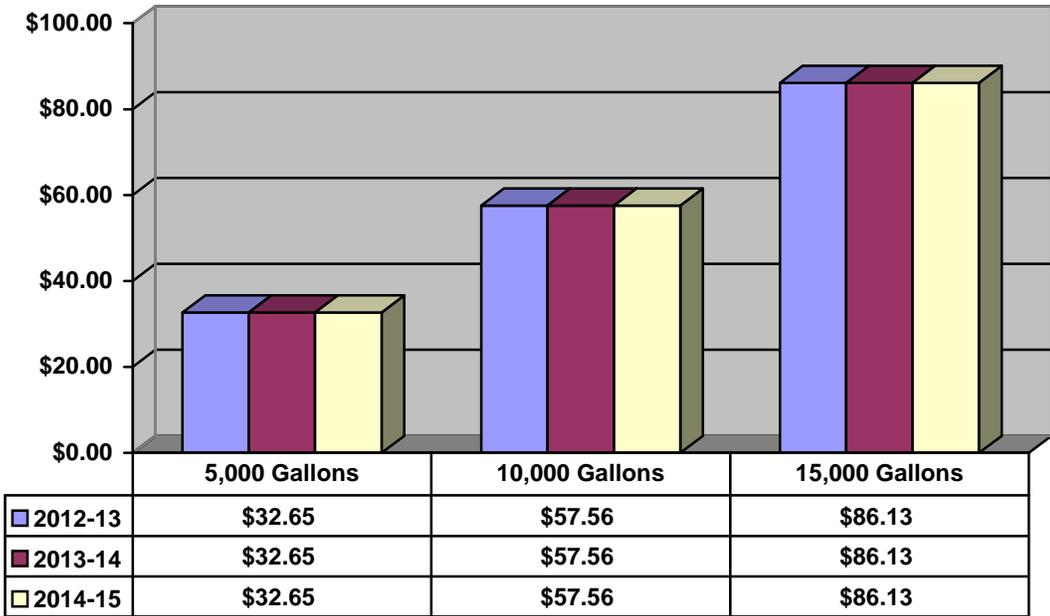
Sales and Charges are expected to generate \$926,000 in revenue, up \$20,000, or 2.21%, over last year's number. This line item includes revenue generated from returned check fees, delinquent account fees, and Gulf Coast Waste Disposal Authority payments.

Other Revenue, generated by the sale of scrap or junk, and water for construction projects, is expected to generate \$10,000 in revenue in the upcoming fiscal year, the same amount that was budgeted last year.

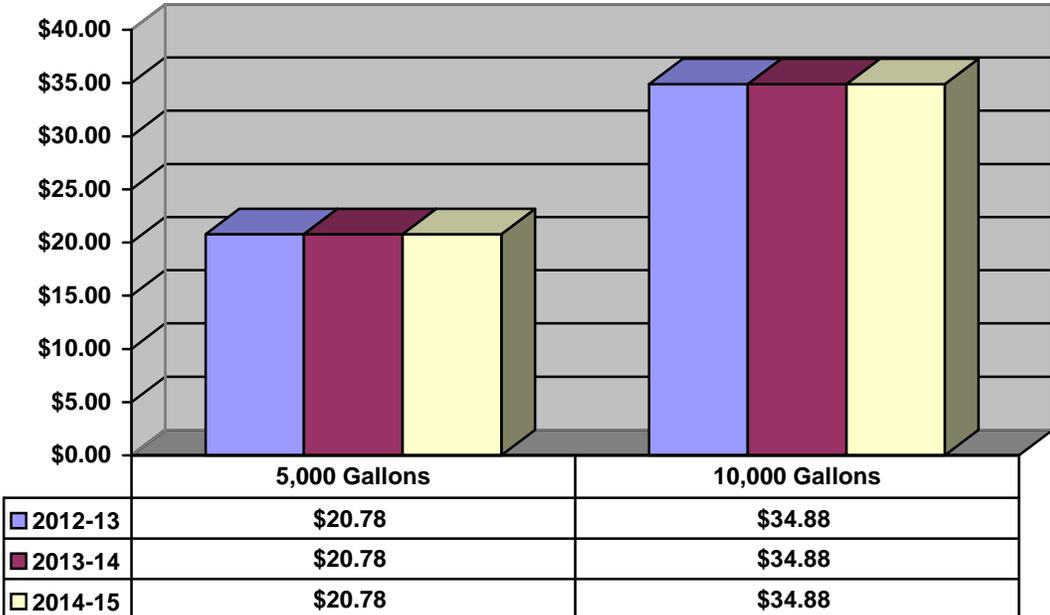
The graph on the following page illustrates the impact that the 2014-15 water and sewer rates will have on consumers.

WATER AND SEWER FUND OVERVIEW

WATER RATES COMPARED BY GALLON USAGE

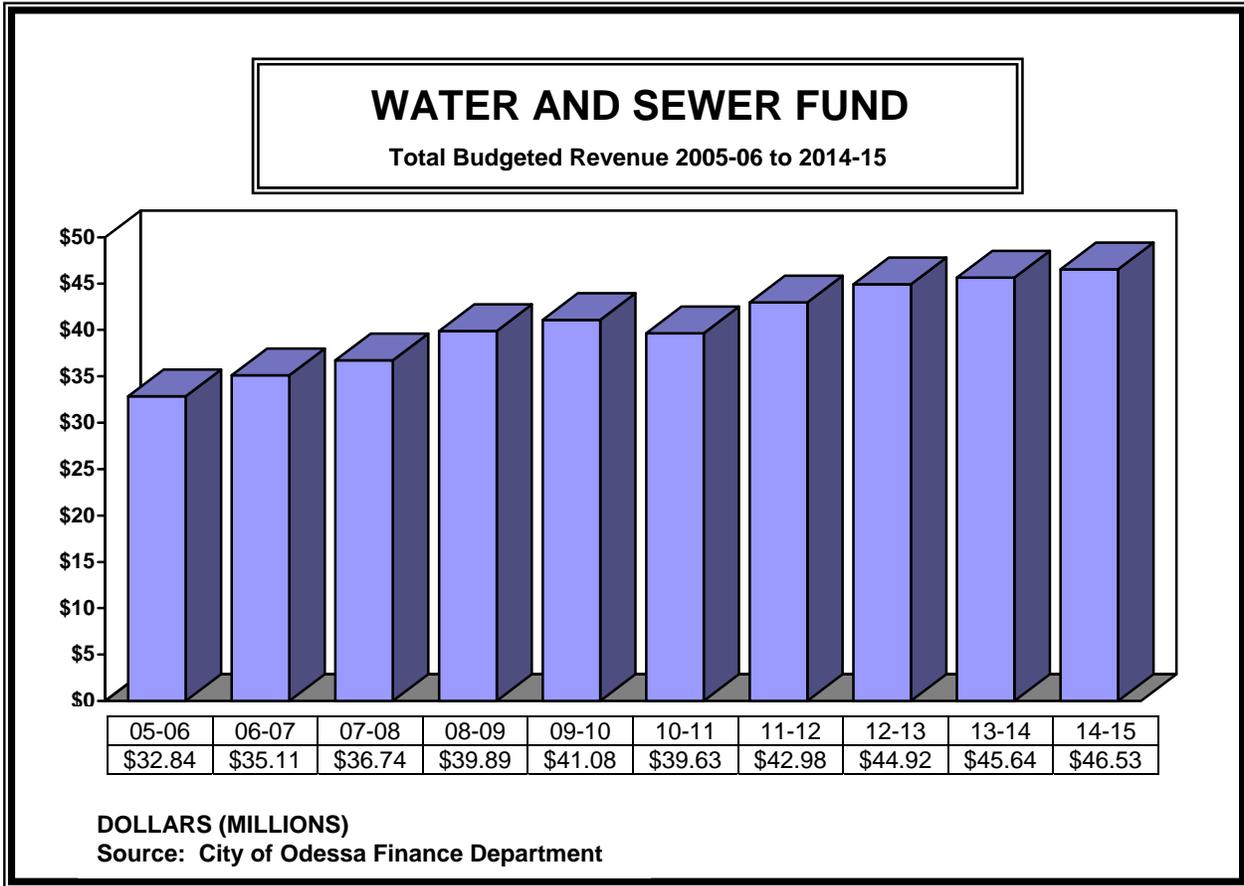


WASTEWATER RATES COMPARED BY GALLON USAGE



WATER AND SEWER FUND

OVERVIEW



As the Water and Sewer Fund is an enterprise fund, its revenues must be adequate to offset its expenditures. Consequently, it has been necessary to increase water and sewer rates several times over the past ten years to cover normal operating costs, fund improvements, and maintain regulatory compliance.

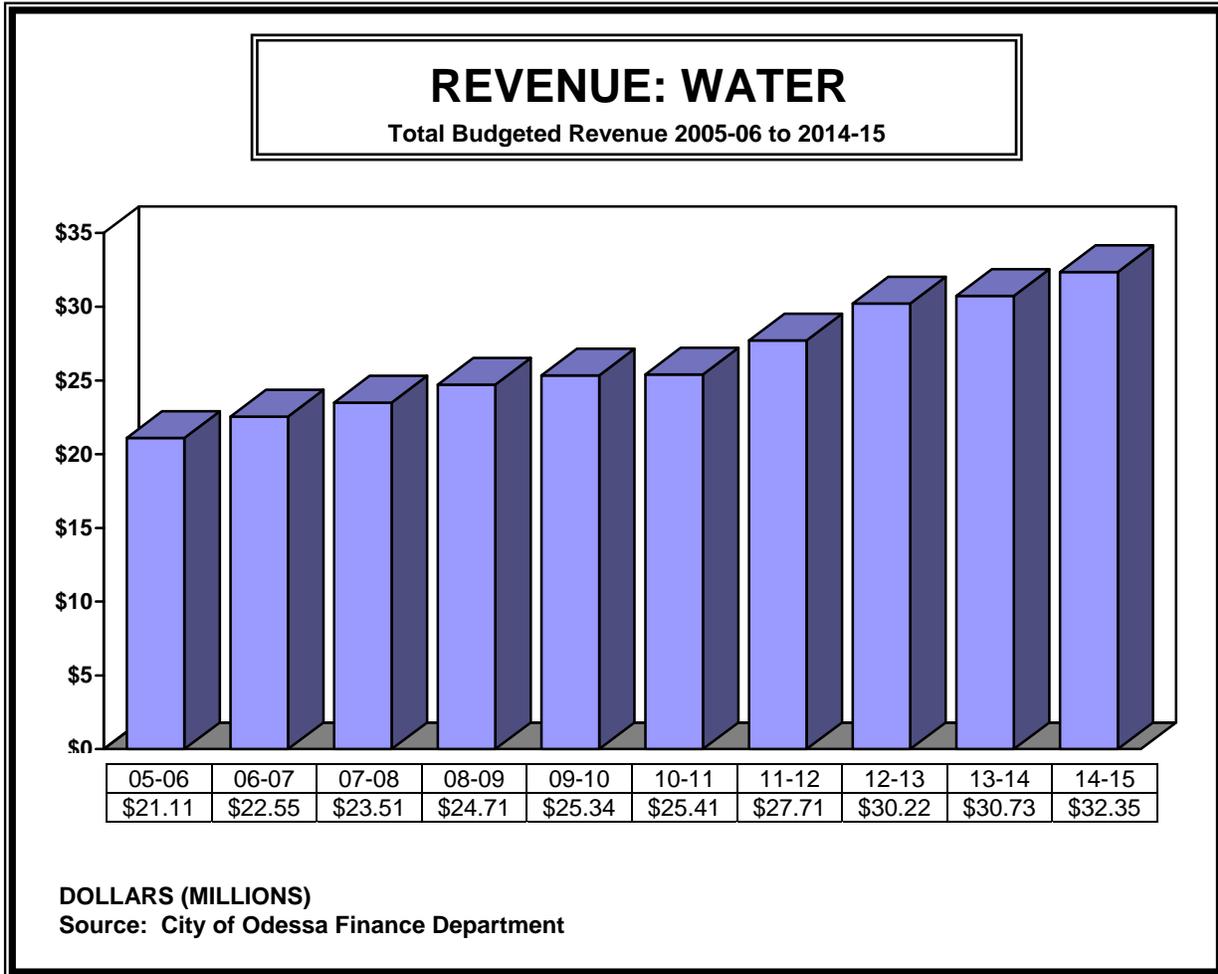
For years, an extended drought and the increased demand for water have contributed to the depletion of the area's water supply. In FY 2012, in an effort to curb consumption, the City passed watering restrictions, increased water and sewer rates, and implemented a tiered water rate schedule. The Colorado River Municipal Water District (CRMWD) introduced water restrictions later that same year, reducing the amount of water available for the City to purchase. As a result, the City was forced to tighten existing water restrictions even further. The restrictions, coupled with the rate hikes, negatively impacted both water and sewer revenues. By the end of the year, revenues were not sufficient to cover normal operating costs.

Another water rate hike was implemented in 2012-13. All water rates, with the exception of senior citizens' and disabled citizens' base water rates, were increase by 40%. Sewer rates remained at 2011-12 levels.

No rate increases were implemented in 2013-14 or 2014-15. Total Water and Sewer Fund revenues for the upcoming fiscal year are expected to reach \$46.53 million.

WATER AND SEWER FUND

OVERVIEW



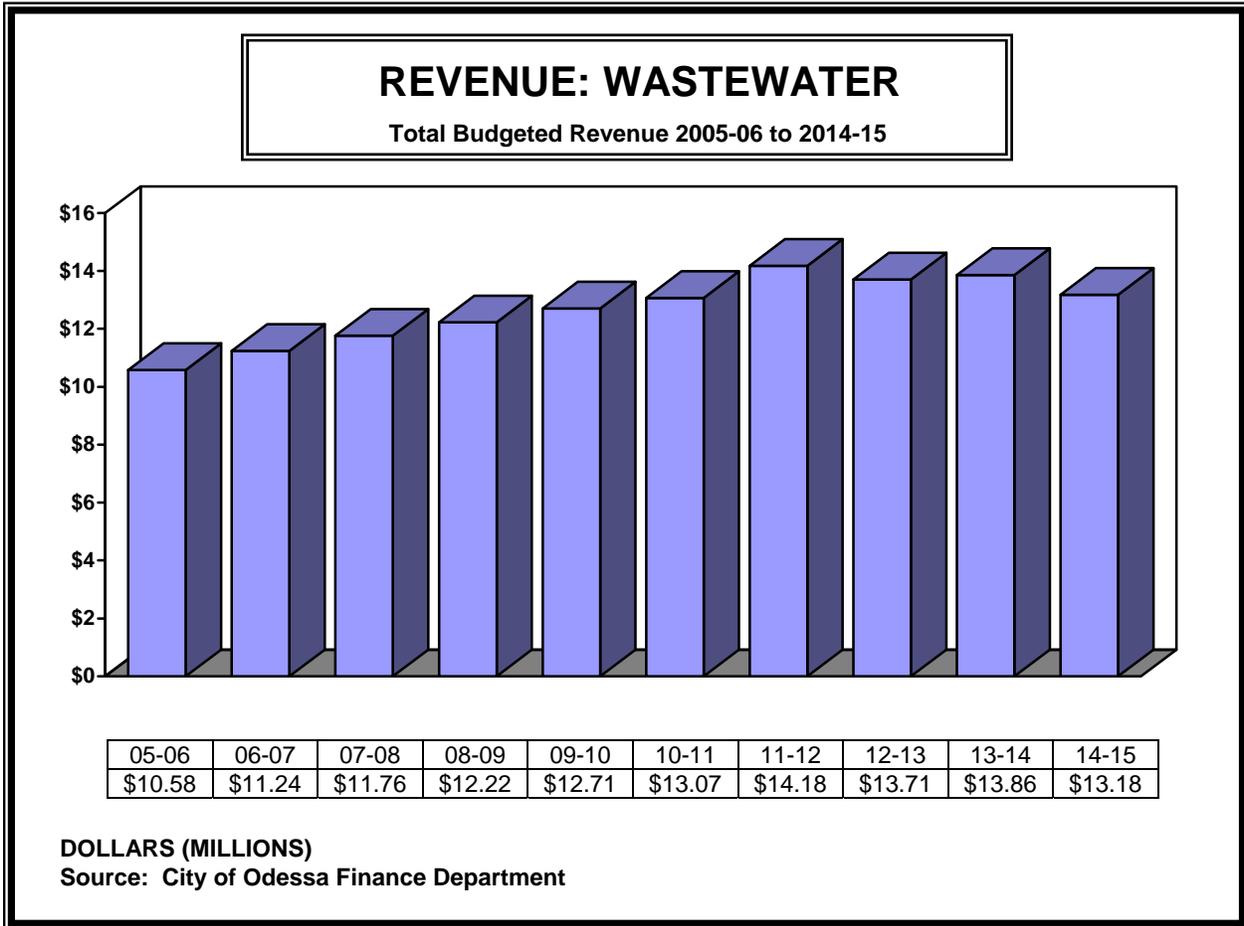
Over the years, the City of Odessa has invested significantly in the areas of water infrastructure, water analysis, treatment and distribution efficiencies, and regulatory compliance. During this same time period, electrical and overhead costs and the cost of purchasing water from the Colorado Municipal Water District (CRMWD) have risen significantly. As operating costs increase, so too must revenues. In order to generate sufficient revenue to ensure the high quality of service that has always been provided by the Water and Sewer Fund, water rates have been increased in seven of the past ten years.

Water revenues have risen from \$21.11 million to \$32.35 million since 2005-06, an increase of \$11.24 million, or 53.24%, in a ten-year period. Revenues have realized smaller gains in the past few years due to watering restrictions and rate increases that were implemented to reduce consumption. In FY 2015, projected revenues are expected to come in \$1,620,000 higher than the previous year, with most of the additional revenue being attributed to a larger single-family customer base.

There will be no increase in water rates in fiscal year 2014-15. It is anticipated that the current rates will generate sufficient revenue to cover normal operating costs.

WATER AND SEWER FUND

OVERVIEW



The City of Odessa allocates substantial monies toward the funding of numerous wastewater capital improvements, collection/reclamation efficiencies, and state and federal regulatory compliance issues. Over the past ten years, thousands of feet of sewer lines and thousands of manholes have been replaced or rehabilitated. During this time period, wastewater rates have been increased six times in order to continue to maintain and improve the sewer infrastructure and provide high quality service to the citizens of Odessa.

From 2005-06 through 2011-12, wastewater revenues trended upward as the population grew and the demand for wastewater services increased. In 2012-13, however, wastewater revenues were projected to be \$470,000 lower than the previous year due to reduced water consumption. (Wastewater rates are based on water consumption during the winter months of December, January, and February.) The decrease in revenue would have been even more significant, had the City not implemented a new wastewater rate plan in FY 2012.

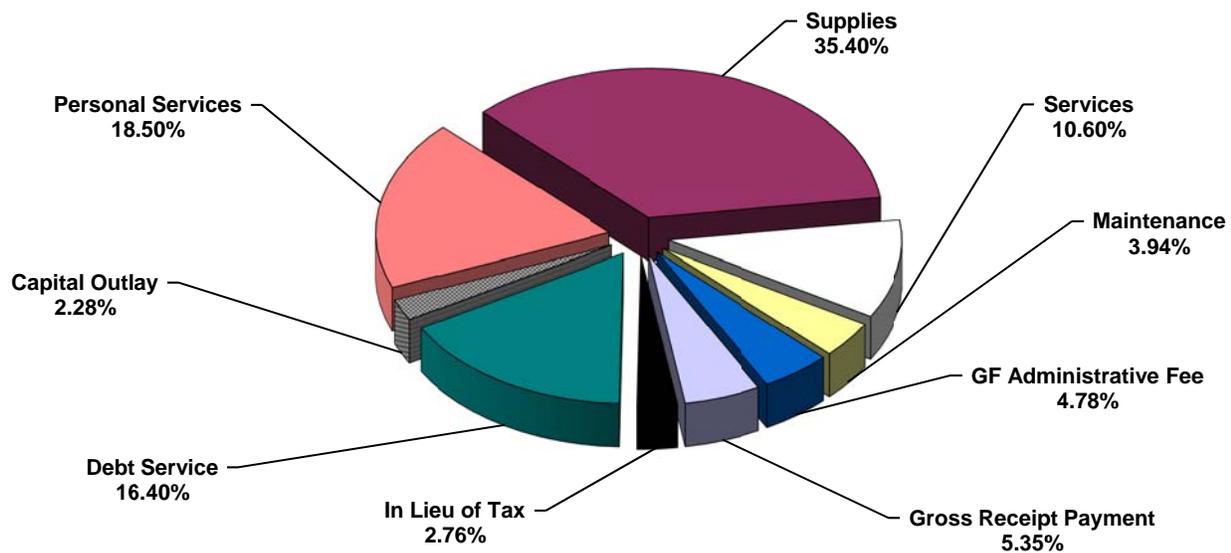
In 2013-14, revenues were projected at \$13.86 million, a 1.09% increase over 2012-13 numbers. However, 2014-15 projections indicate that revenues will only reach \$13.18 million, a decrease of \$680,000, or 4.91%, compared to the previous year. There will be no rate increases in FY 2015.

WATER AND SEWER FUND OVERVIEW

Expenditures by Classification

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
Personal Services	\$6,479,824	\$7,595,120	\$8,214,480	\$8,576,951
Supplies	17,056,122	17,091,907	17,077,722	16,410,880
Services	4,391,048	4,851,670	4,847,206	4,913,516
Maintenance	2,388,614	1,903,812	1,665,630	1,826,630
Capital Outlay	538,904	1,061,876	315,089	1,056,433
GF Administrative Fee	2,494,390	2,577,151	2,577,151	2,214,199
Gross Receipt Payment	2,178,197	2,048,363	2,048,363	2,480,863
In Lieu of Tax	1,108,586	1,188,923	1,188,923	1,280,258
Debt Service	7,044,973	7,689,046	7,689,046	7,602,638
Housing Incentive Program	74,583	50,050	0	0
Total Expenditures	\$43,755,241	\$46,057,918	\$45,623,610	\$46,362,368

WATER AND SEWER FUND 2014-15 EXPENDITURES BY CLASSIFICATION



WATER AND SEWER FUND

OVERVIEW

Expenditures

The implementation of the new employee compensation plan and the purchase and replacement of major equipment highlight the Water and Sewer Fund budget for the 2014-15 fiscal year. Total operating expenditures for 2014-15 are \$46,362,368, up 1.62% compared to 2013-14 numbers.

<u>Source</u>	2014-15 Budget		Increase / (Decrease) from 2013-14 Budget	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$8,576,951	18.50%	\$362,471	4.41%
Supplies	16,410,880	35.40%	(666,842)	(3.90%)
Services	4,913,516	10.60%	66,310	1.37%
Maintenance	1,826,630	3.94%	161,000	9.67%
Capital Outlay	1,056,433	2.28%	741,344	235.28%
Other Requirements	5,975,320	12.89%	160,883	2.77%
Debt Service	<u>7,602,638</u>	<u>16.40%</u>	<u>(86,408)</u>	<u>(1.12%)</u>
TOTAL OPERATING	\$46,362,368	100.00%	\$738,758	1.62%
CIP Program	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>
TOTAL	\$46,362,368	100.00%	\$738,758	1.62%

In 2014-15, the staffing level of the Water and Sewer Fund is at 133 positions, a net decrease of two positions compared to the previous year. Billing and Collection added one EMS Billing Coordinator, and Utilities eliminated eight positions in order to fund five new ones: one Utilities Engineer, one Utility Project Coordinator, one SCADA Specialist, one Utilities Field Supervisor, and one Quality Assurance Officer.

The Personal Services budget is \$8,576,951, a \$362,471, or 4.41%, increase over the previous year. The majority of this increase is attributed to the 3% merit increase and the cost of changes made as a result of the compensation study.

The Supplies category is budgeted at \$16,410,880, a decrease of \$666,842 compared to last year's budget. The decrease is almost entirely due to a reduction in the amount of water being purchased by the City from the Colorado River Municipal Water District (CRMWD).

The Services category will experience a \$66,310, or 1.37%, increase compared to last year's budget, largely due to rising fleet maintenance and replacement costs.

The \$1,826,630 budget for Maintenance reflects a \$161,000 increase over the previous year. The additional funding will primarily be used to replace aerator blades and cover increasing software maintenance costs.

The Capital Outlay category has realized an increase of \$741,344. The budget for this category varies from year to year, depending upon the need to purchase big-ticket items.

WATER AND SEWER FUND

OVERVIEW

Expenditures (cont.)

Other Requirements is expected to increase by \$160,883 in the upcoming fiscal year. This category includes reimbursement payments to the General Fund for administrative fees, gross receipt payments, and Water and Sewer assessment charges. An indirect cost allocation plan to determine administrative cost reimbursements due to the General Fund is performed each year by an outside consultant. In keeping with the percentage assessed to other utilities operating in Odessa, 5% is charged on actual gross receipts.

The debt service requirement has been budgeted at \$7,602,638. This represents a decrease of \$86,408, or 1.12% compared to the 2013-14 budget.

Fund Balance

In 2013-14, fund balance increased by \$893,516, or 7.90%, compared to the 2012-13 ending fund balance of \$11,309,639. The increase is largely due the fact that water revenues exceeded projections. In 2014-15, revenues are expected to be \$46,528,300 and expenditures are estimated to be \$46,362,368, resulting in a projected fund balance of \$12,369,087.

WATER AND SEWER FUND OVERVIEW

Expenditures by Function	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
Billing and Collection	\$2,297,727	\$2,476,630	\$2,346,092	\$2,537,489
Non-Departmental	6,663,174	6,698,082	7,055,946	6,818,293
Debt Service	7,044,973	7,689,046	7,689,046	7,602,638
TOTAL FINANCE	\$16,005,874	\$16,863,758	\$17,091,084	\$16,958,420
Utilities Administration	\$649,763	\$681,479	\$607,854	\$910,751
Water Distribution	2,157,959	2,402,323	2,496,891	2,640,361
Water Treatment	3,009,493	3,410,617	2,983,886	3,055,649
Bob Derrington W/R Plant	3,166,939	3,146,104	3,176,816	3,552,105
Wastewater Collection	931,482	1,321,251	1,335,181	1,661,849
Laboratory	983,138	1,033,102	1,011,045	1,284,840
Utilities GIS	85,144	154,650	226,482	256,864
Repair and Replacement	647,681	1,248,042	947,829	947,829
Water Purchase	15,661,577	15,296,542	15,296,542	14,643,700
Gulf Coast	230,569	250,000	250,000	250,000
Housing Incentive Program	74,583	50,050	0	0
Participation In Line Extensions	151,039	200,000	200,000	200,000
TOTAL UTILITIES	\$27,749,367	\$29,194,160	\$28,532,526	\$29,403,948
Capital Improvement Program	\$0	\$0	\$0	\$0
TOTAL CIP PROGRAM	\$0	\$0	\$0	\$0
Total Expenditures	\$43,755,241	\$46,057,918	\$45,623,610	\$46,362,368

WATER AND SEWER FUND

CAPITAL OUTLAY

Fund and Department/Division	Item	Item Total	Total
WATER & SEWER FUND			
Billing & Collection	Machinery & Equipment	\$40,344	
	Furniture & Office Equipment	4,000	
	Data Processing Equipment	9,816	
	Subtotal Billing & Collection		
Non-Departmental	Data Processing Equipment	35,000	
	Subtotal Non-Departmental		35,000
Utilities			
Utility Administration	Data Processing Equipment	1,041	
	Subtotal Administration		1,041
Water Distribution	Machinery & Equipment	247,500	
	Subtotal Water Distribution		247,500
Water Treatment	Machinery & Equipment	32,500	
	Data Processing Equipment	1,500	
	Subtotal Water Treatment		34,000
Bob Derrington Plant	Machinery & Equipment	111,870	
	Subtotal Derrington Plant		111,870
Wastewater Collection	Buildings	90,000	
	Machinery & Equipment	128,500	
	Subtotal Wastewater Collection		218,500
Laboratory	Machinery & Equipment	150,000	
	Data Processing Equipment	2,000	
	Subtotal Laboratory		152,000
Utilities GIS	Furniture & Office Equipment	2,362	
	Subtotal Utilities GIS		2,362
Utilities Infrastructure	Line Extensions	200,000	
	Subtotal Utilities Infrastructure		200,000
TOTAL CAPITAL OUTLAY – WATER / SEWER FUND			<u><u>\$1,056,433</u></u>

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Water and Sewer Fund
Detail by Department/Division

WATER AND SEWER FUND

DEPARTMENTS/DIVISIONS

Billing and Collection

Utilities Administration

Water Distribution

Water Treatment Plant

Bob Derrington Water Reclamation Plant

Wastewater Collection

Laboratory Services

Utilities GIS

Repair and Replacement

Non-Departmental

Housing Incentive Program

Water Purchases

Gulf Coast

Debt Service Payment

Participation in Line Extensions

BILLING AND COLLECTION

Mission

To provide outstanding service to the citizens and City of Odessa through timely and accurate billing and collection for utility, ambulance, license and permit and miscellaneous accounts receivable transactions. To partner with the citizens of Odessa in meeting their information and service needs in relation to the variety of services provided.

Departmental Goals/(City's Value Statement Goals)	Perform All Customer-Requested Meter Reads in 7 Days										
<ol style="list-style-type: none"> 1. Allow customers to make payments online and to access the interactive voice response telephone system, 24 hours per day, 7 days a week. (Service) 2. Improve the quality of customer service using the voice recording management equipment as a principal training tool in the Quality Assurance Monitoring Program. (Excellence) 3. Improve the efficiency of operations through utilization of our software vendor. (Excellence) 4. Process mail-in payments more efficiently using electronic remittance technology. (Excellence) 	<table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Perform All Customer-Requested Meter Reads in 7 Days</caption> <thead> <tr> <th>Fiscal Year</th> <th>Performance (%)</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>95.26%</td> </tr> <tr> <td>2013-14</td> <td>91.03%</td> </tr> <tr> <td>2014-15</td> <td>100%</td> </tr> </tbody> </table>			Fiscal Year	Performance (%)	2012-13	95.26%	2013-14	91.03%	2014-15	100%
Fiscal Year	Performance (%)										
2012-13	95.26%										
2013-14	91.03%										
2014-15	100%										
Objectives / Performance Measures	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>								
<u>Effectiveness</u>											
1. Maintain meter reading accuracy at an annual average of 99.8% or greater.	99.16%	99.01%	99.80%								
2. Perform all customer requested re-reads in 7 days or less.	95.26%	91.03%	100%								
3. Collect 60% of billed ambulance charges annually.	54.39%	50.61%	60%								
4. Percentage of payments processed through automated means.	32.69%	35.16%	35%								
5. Notify all license and permit customers 30 days prior to expiration of their licenses.	100%	100%	100%								
6. Quality assurance monitoring of customer service - maintain an average rating of 90%.	66.56%	75%	90%								

BILLING AND COLLECTION

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$1,635,668	\$1,778,621	\$1,648,103	\$1,819,293
Supplies	217,903	216,733	216,713	221,713
Services	380,500	369,857	369,857	344,720
Maintenance	42,357	97,603	97,603	97,603
Capital Outlay	<u>21,299</u>	<u>13,816</u>	<u>13,816</u>	<u>54,160</u>
Total Expenditures	\$2,297,727	\$2,476,630	\$2,346,092	\$2,537,489

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Director of Billing and Collection	1	1	1
Customer Service Supervisor	1	1	1
Billing and Collection Manager	1	1	1
Utility Field Supervisor	1	1	1
Cashier Supervisor	1	1	1
Senior Administrative Assistant	1	1	1
Secretary	1	0	0
Office Support Specialist	0	1	1
Cashier	4	4	4
Field Collector	2	0	0
Utility Field Collector	0	2	2
Billing Clerk	2	0	0
Utility Billing Clerk	0	2	2
Customer Service Representative *	7	7	7
Field Representative	2	0	0
Utility Field Representative	0	2	2
Water Meter Reader	5	5	5
EMS Billing Coordinator	2	2	3
EMS Billing Clerk	1	1	1
Billing Supervisor	1	0	0
Utility and EMS Billing Supervisor	<u>0</u>	<u>1</u>	<u>1</u>
Total Personnel	33	33	34
Funding Sources:			
Water & Sewer	32	32	33
Solid Waste Fund *	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	33	33	34

UTILITIES ADMINISTRATION

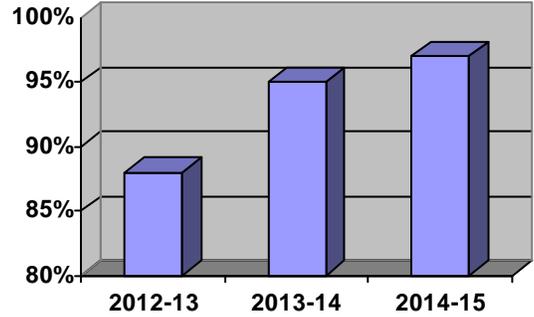
Mission

The Utilities Administration Division assumes overall responsibility for providing water and wastewater treatment as well as distribution and collection services, ensuring regulatory compliance, monitoring customer satisfaction, providing managerial and clerical support to all Utilities divisions, and overseeing the Utilities Capital Improvement Program.

Departmental Goals/(City's Value Statement Goals)

1. Provide reliable water and sewer service to the customers of the City of Odessa./(Service)
2. Ensure the availability and conservation of water supply assets./(Service)
3. Ensure the treatment of potable water and wastewater is in full compliance with all regulatory standards and to the benefit of the City of Odessa and citizens./(Service)
4. Manage funding and expenditures to provide for an effective and efficient water and wastewater utility, ensuring long term viability and sustainability at the most effective long term cost possible./(Direction)
5. Manage Capital Improvements Program./(Direction)

% of Customers Satisfied With Regard to Maintenance Requests



Objectives / Performance Measures

Effectiveness

1. Percentage of Customers Requesting Water and Sewer Maintenance Services Surveyed as to Their Level of Satisfaction (Goal: 100%)
2. Percentage of Customers Satisfied with Utilities Administration's Handling of Maintenance Requests (Goal: 100% Satisfaction)
3. Percentage of State, Treatment Plants, and Contract Customer Reports Which are Reported Within Established Time Frames (Goal: 100% of the Time)
4. Percentage of Capital Improvement Program Projects Initiated in Fiscal Year Proposed (Goal: 100% of the Time)

**FY 2012-13
Actual**

**FY 2013-14
Estimate**

**FY 2014-15
Target**

100%

100%

100%

88%

95%

97%

100%

100%

100%

100%

100%

100%

UTILITIES ADMINISTRATION

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$543,507	\$551,145	\$477,520	\$731,412
Supplies	32,917	47,947	47,947	35,947
Services	67,989	80,348	80,348	71,353
Maintenance	0	998	998	70,998
Capital Outlay	<u>5,350</u>	<u>1,041</u>	<u>1,041</u>	<u>1,041</u>
Total Expenditures	\$649,763	\$681,479	\$607,854	\$910,751

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Director of Utilities	1	1	1
Assistant Director Utilities-Treatment	1	1	1
Utilities Engineer	0	0	1
Utilities Project Coordinator	0	0	1
SCADA Specialist	0	0	1
Utilities Office Manager	1	1	1
Utilities Radio Dispatcher	1	1	1
Utilities Payroll / Purchasing Clerk	1	1	1
Utilities Receptionist	1	0	0
Utilities Dispatch Clerk	<u>0</u>	<u>1</u>	<u>1</u>
Total Personnel	6	6	9

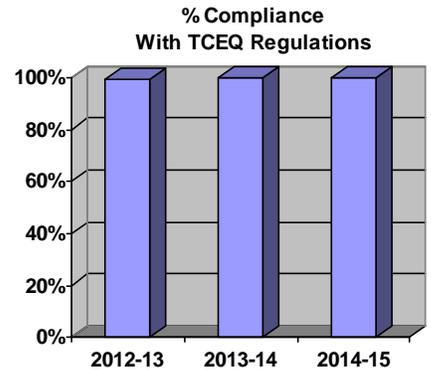
WATER DISTRIBUTION

Mission

The Water Distribution Division maintains the water distribution system through a proactive operations and maintenance program so that a safe potable water supply is delivered to customers continuously and in compliance with state regulations.

Departmental Goals/(City's Value Statement Goals)

1. With the assistance of Engineering and/or outside agencies, identify, design, and contract CIP and infrastructure rehabilitation program projects for the distribution system./(Organization)
2. Continue developing standard operating procedures for the remaining tasks and functions./(Direction)
3. Develop task-oriented training program for new and existing employees./(Excellence)
4. Implement a small AMI meter change out project./(Direction)
5. Increase number of TCEQ-licensed personnel./(Excellence)



Objectives / Performance Measures	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
<u>Effectiveness</u>			
1. Percentage of Compliance with TCEQ Regulations (Goal: 100%)	99%	100%	100%
<u>Workload</u>			
1. Line break response time to be within 1 hour of call being received at office.	100%	100%	100%
2. On-call and weekend calls responded to within 1 hour of call being received.	100%	100%	100%
3. Amount of customer complaints responded to by a supervisor or manager within 1 hour of call being received.	100%	100%	100%

WATER DISTRIBUTION

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$1,320,527	\$1,562,324	\$1,746,105	\$1,513,804
Supplies	40,440	41,845	36,484	39,484
Services	518,781	578,410	578,410	707,681
Maintenance	177,404	135,892	135,892	131,892
Capital Outlay	<u>100,807</u>	<u>83,852</u>	<u>0</u>	<u>247,500</u>
Total Expenditures	\$2,157,959	\$2,402,323	\$2,496,891	\$2,640,361

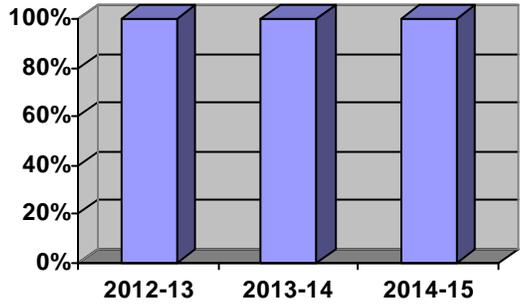
Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Assistant Director of Utilities / Field Operations	1	0	0
Assistant Director Utilities-Field	0	1	1
Utilities Field Supervisor	0	0	1
Utilities Field Operations Clerk	1	0	0
Office Support Specialist	0	1	1
Utilities Field Operations Supervisor	3	0	0
Utilities Field Supervisor	0	3	3
Field Operations Crewleader	6	0	0
Utilities Field Crewleader	0	6	5
Meter Operations Coordinator	1	0	0
Meter Shop Coordinator	0	1	1
Utilities Field Equipment Operator	6	0	0
Utilities Equipment Operator	0	6	4
Field Operations Technician	9	0	0
Utility Field Operations Worker	2	0	0
Utilities Field Maintenance Technician	<u>0</u>	<u>11</u>	<u>6</u>
Total Personnel	29	29	22

WATER TREATMENT PLANT

Mission

The Water Treatment Plant treats raw water to produce potable water meeting all federal and state primary drinking water standards and delivers treated water of sufficient volume and pressure to meet state requirements.

Departmental Goals/(City's Value Statement Goals)	% of Time That Customer Demand for Water is Met										
<ol style="list-style-type: none"> 1. Maintain minimum of 4 out of 9 operator positions with individuals possessing a TCEQ B license or higher./(Excellence) 2. Implement a plan to convert all data collection and reporting capabilities to Wonderware Historian./(Direction) 3. Replace and repair aging equipment and set up a preventative maintenance program./(Direction) 	 <p>The bar chart displays three blue bars representing the percentage of time customer demand for water is met for the fiscal years 2012-13, 2013-14, and 2014-15. The y-axis ranges from 0% to 100% in 20% increments. All three bars reach the 100% mark.</p> <table border="1" style="display: none;"> <tr><th>Year</th><th>Percentage</th></tr> <tr><td>2012-13</td><td>100%</td></tr> <tr><td>2013-14</td><td>100%</td></tr> <tr><td>2014-15</td><td>100%</td></tr> </table>			Year	Percentage	2012-13	100%	2013-14	100%	2014-15	100%
Year	Percentage										
2012-13	100%										
2013-14	100%										
2014-15	100%										
Objectives / Performance Measures	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>								
<u>Effectiveness</u>											
1. Comply with state and federal Primary Drinking Water Standards 100% of the time.	100%	100%	100%								
2. Meet customer water quantity demands 100% of the time.	100%	100%	100%								
3. Maintain TCEQ requirements for water system pressures 100% of the time.	100%	100%	100%								
4. Ensure that, during days of peak usage, less than 90% of plant capacity is used 100% of the time.	100%	100%	100%								

WATER TREATMENT PLANT

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$672,717	\$831,758	\$874,399	\$955,746
Supplies	732,507	1,053,894	1,053,894	1,055,394
Services	644,131	835,063	835,063	823,979
Maintenance	952,871	205,902	186,530	186,530
Capital Outlay	<u>7,267</u>	<u>484,000</u>	<u>34,000</u>	<u>34,000</u>
Total Expenditures	\$3,009,493	\$3,410,617	\$2,983,886	\$3,055,649

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Water Plant Chief Operator	1	1	1
Water Treatment Supervisor	1	1	1
Plant Operator D	3	3	3
Plant Operator C	2	2	2
Plant Operator B	4	4	4
Utilities Maintenance Technician	<u>2</u>	<u>2</u>	<u>2</u>
Total Personnel	13	13	13

BOB DERRINGTON WATER RECLAMATION PLANT

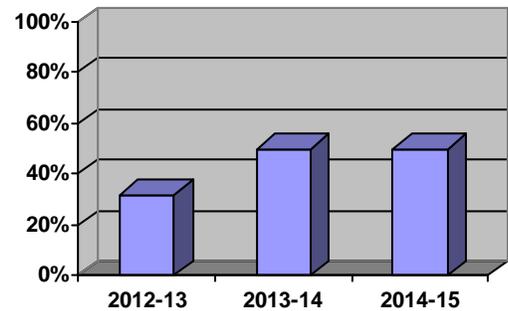
Mission

The operation personnel of the Bob Derrington Water Reclamation Plant provide outstanding treatment of wastewater so that the requirements of the state permits are consistently met and the effluent is suitable for industrial and irrigation reuse. The inspection personnel work with commercial and industrial customers through inspection and monitoring activities to ensure that their discharges will not adversely affect plant operations and will consistently meet local, state, and federal requirements.

Departmental Goals/(City's Value Statement Goals)

1. Maintain minimum of 5 of 10 operators with a TCEQ B license or higher. (Excellence)
2. Fill all operations & maintenance positions with qualified applicants. (Excellence)
3. Implement a plan to convert all data collection and reporting capabilities to Wonderware Historian. (Direction)
4. Replace and repair aging equipment and set up a preventative maintenance program. (Direction)

Percentage of Effluent Provided to Reuse Customers



Objectives / Performance Measures

Effectiveness

	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
1. Percentage of Compliance with TCEQ Permit Requirements (Goal: 100%)	92%	100%	100%
2. Percentage of Compliance with TCEQ Reuse Requirements (Goal: 100%)	100%	100%	100%
3. Percentage of Effluent Provided to Reuse Customers (Goal: 50%)	32%	50%	50%
4. Percentage of Significant Industrial Users Inspected (Goal: 100%)	100%	100%	100%
5. Update all required Commercial/Industrial Discharge applications (Goal: 100% of those required for the year)	100%	100%	100%
6. Percentage of New Commercial/Industrial Customers That Complete a Wastewater Discharge Application (Goal: 100%)	100%	100%	100%

BOB DERRINGTON WATER RECLAMATION PLANT

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$1,129,636	\$1,354,955	\$1,414,358	\$1,596,387
Supplies	192,491	208,960	208,960	211,960
Services	1,211,098	1,319,078	1,319,078	1,334,338
Maintenance	569,079	221,293	207,550	297,550
Capital Outlay	<u>64,635</u>	<u>41,818</u>	<u>26,870</u>	<u>111,870</u>
Total Expenditures	\$3,166,939	\$3,146,104	\$3,176,816	\$3,552,105

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Reclamation Plant Chief Operator	1	1	1
Utilities Inspector	2	2	2
Plant Clerk	1	0	0
Administrative Assistant	0	1	1
Manager Wastewater Operations	1	0	0
Wastewater Operations Manager	0	1	1
Plant Operator D	2	2	2
Plant Operator B	5	5	5
Utilities Maintenance Supervisor	1	1	1
Plant Operator C	3	3	3
Utilities Maintenance Technician	2	2	2
Utilities Electr / Instr Technician	2	0	0
Utilities Electronics Technician	0	2	2
Liquid Waste Inspector *	1	1	1
Utilities Maintenance Worker	3	3	3
Utilities Maintenance Assistant	2	0	0
Utilities Truck Driver	<u>0</u>	<u>2</u>	<u>2</u>
Total Personnel	26	26	26
Funding Sources:			
Water & Sewer Fund	25	25	25
Liquid Waste Fund *	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	26	26	26

WASTEWATER COLLECTION

Mission

The Wastewater Collection Division maintains the wastewater collection system through a proactive operations and maintenance program so that wastewater services are delivered to customers continuously and in compliance with state regulations.

Departmental Goals/(City's Value Statement Goals)	Percent Compliance with TCEQ Regulations										
<ol style="list-style-type: none"> 1. Continue developing standard operating procedures for remaining tasks & functions./(Direction) 2. With the assistance of Engineering and/or outside agencies, identify, design, and contract CIP and infrastructure rehabilitation program projects for the collection system./(Organization) 3. Comply with SSO initiative plan./(Direction) 4. Implement more aggressive TV inspection and line cleaning programs./(Excellence) 5. Increase the number of TCEQ licensed personnel. /(Excellence) 	<table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Percent Compliance with TCEQ Regulations</caption> <thead> <tr> <th>Year</th> <th>Compliance</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>100%</td> </tr> <tr> <td>2013-14</td> <td>100%</td> </tr> <tr> <td>2014-15</td> <td>100%</td> </tr> </tbody> </table>			Year	Compliance	2012-13	100%	2013-14	100%	2014-15	100%
Year	Compliance										
2012-13	100%										
2013-14	100%										
2014-15	100%										
Objectives / Performance Measures	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>								
<u>Effectiveness</u>											
1. Percentage of Compliance with TCEQ Regulations (Goal: 100%)	99%	100%	100%								
<u>Workload</u>											
1. Respond to sewer backups within 1 hour of the time the call was received in the office.	100%	100%	100%								
2. On-call and weekend calls responded to within 1 hour of the call being received.	100%	100%	100%								
3. Amount of customer complaints responded to by a Supervisor or Manager within 1 hour of the call being received.	100%	100%	100%								

WASTEWATER COLLECTION

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$416,527	\$634,496	\$737,386	\$847,307
Supplies	21,799	70,733	66,452	61,952
Services	381,253	476,115	476,115	478,862
Maintenance	45,755	56,055	55,228	55,228
Capital Outlay	<u>66,148</u>	<u>83,852</u>	<u>0</u>	<u>218,500</u>
Total Expenditures	\$931,482	\$1,321,251	\$1,335,181	\$1,661,849

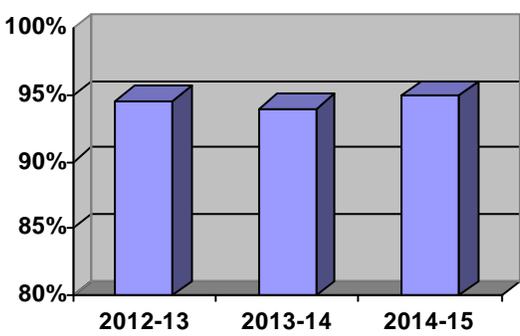
Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Utilities Field Operations Manager	1	1	1
Utilities Field Operations Supervisor	1	0	0
Utilities Field Supervisor	0	1	1
Field Operations Crewleader	3	0	0
Utilities Field Crewleader	0	3	3
Utilities Field Equipment Operator	4	0	0
Utilities Equipment Operator	0	4	4
Field Operations Technician	3	0	0
Utility Field Operations Worker	1	0	0
Utilities Field Maintenance Technician	<u>0</u>	<u>4</u>	<u>4</u>
Total Personnel	13	13	13

LABORATORY SERVICES

Mission

The Laboratory Services Division generates, interprets, and reports analytical data in a timely and reliable manner to: assist in the current and future operation of the water, wastewater and industrial treatment facilities, provide water quality information, provide quality service to internal and external customers and ensure compliance with federal and state regulations governing the operation of the Utilities Department.

<p>Department Goals/(City's Value Statement Goals)</p> <ol style="list-style-type: none"> 1. Provide ongoing audits and updates for all procedures and quality control criteria./(Direction) 2. Maintain NELAP accreditation./(Excellence) 3. Provide analytical reporting and customer service which meet internal and external customer needs./(Direction) 	<p style="text-align: center;">% of Customers that are Satisfied with Laboratory Services</p>  <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th>Year</th> <th>% of Customers Satisfied</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>95%</td> </tr> <tr> <td>2013-14</td> <td>94%</td> </tr> <tr> <td>2014-15</td> <td>95%</td> </tr> </tbody> </table>	Year	% of Customers Satisfied	2012-13	95%	2013-14	94%	2014-15	95%								
Year	% of Customers Satisfied																
2012-13	95%																
2013-14	94%																
2014-15	95%																
<p>Objectives / Performance Measures</p> <p><u>Effectiveness</u></p> <ol style="list-style-type: none"> 1. Percentage of results submitted in NELAP Proficiency Test (PT) that are evaluated as acceptable 2. Percentage of analytical results that meet the Quality Control Acceptance Criteria established by the Laboratory 4. Survey internal and external customers to determine level of satisfaction with Laboratory services. (Goal: 95%) 	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 16.6%;">FY 2012-13 <u>Actual</u></th> <th style="width: 16.6%;">FY 2013-14 <u>Estimate</u></th> <th style="width: 16.6%;">FY 2014-15 <u>Target</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">1. Percentage of results submitted in NELAP Proficiency Test (PT) that are evaluated as acceptable</td> <td>97.3%</td> <td>100%</td> <td>100%</td> </tr> <tr> <td style="text-align: left;">2. Percentage of analytical results that meet the Quality Control Acceptance Criteria established by the Laboratory</td> <td>99%</td> <td>99%</td> <td>98%</td> </tr> <tr> <td style="text-align: left;">4. Survey internal and external customers to determine level of satisfaction with Laboratory services. (Goal: 95%)</td> <td>94.6%</td> <td>94%</td> <td>95%</td> </tr> </tbody> </table>		FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>	1. Percentage of results submitted in NELAP Proficiency Test (PT) that are evaluated as acceptable	97.3%	100%	100%	2. Percentage of analytical results that meet the Quality Control Acceptance Criteria established by the Laboratory	99%	99%	98%	4. Survey internal and external customers to determine level of satisfaction with Laboratory services. (Goal: 95%)	94.6%	94%	95%
	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>														
1. Percentage of results submitted in NELAP Proficiency Test (PT) that are evaluated as acceptable	97.3%	100%	100%														
2. Percentage of analytical results that meet the Quality Control Acceptance Criteria established by the Laboratory	99%	99%	98%														
4. Survey internal and external customers to determine level of satisfaction with Laboratory services. (Goal: 95%)	94.6%	94%	95%														

LABORATORY SERVICES

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$654,324	\$715,768	\$719,696	\$843,913
Supplies	153,539	151,653	147,130	137,130
Services	99,449	111,519	108,219	112,797
Maintenance	29,380	34,240	34,000	39,000
Capital Outlay	<u>46,446</u>	<u>19,922</u>	<u>2,000</u>	<u>152,000</u>
Total Expenditures	\$983,138	\$1,033,102	\$1,011,045	\$1,284,840

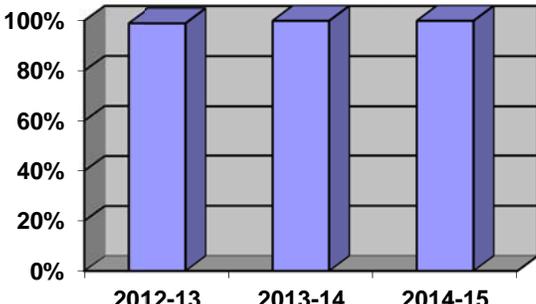
Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Laboratory Manager	1	1	1
Laboratory Chemist	5	5	5
Laboratory Senior Chemist	1	0	0
Senior Laboratory Chemist	0	1	1
Laboratory Supervisor	1	1	1
Laboratory Field Specialist	1	1	1
Lab Glassware Specialist	1	0	0
Laboratory Specialist	0	1	1
Quality Assurance Officer	0	0	1
Laboratory Q/A Officer	<u>0</u>	<u>1</u>	<u>1</u>
Total Personnel	10	11	12

UTILITIES GIS

Mission

The Utilities GIS maintains the accuracy of the distribution and collection digital mapping system, through constant updates via field observations and research so that it may assist in timely service to customers and management.

Departmental Goals/(City's Value Statement Goals)	% of Time GIS Mapping System is Available to Utilities Personnel										
<ol style="list-style-type: none"> 1. Provide the Utilities Department with mapping information which will facilitate the efficient maintenance and operation of the distribution and collection systems./ (Service) 2. Collect GPS coordinates for CIP and new water/sewer line construction projects for the Geographical Information System (GIS)./(Organization) 3. Provide locates of underground facilities for DigTess./ (Direction) 4. Assist in complying with the Sanitary Sewer Overflow Initiative Plan./ (Direction) 	 <table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Data for GIS Availability Bar Chart</caption> <thead> <tr> <th>Fiscal Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>99%</td> </tr> <tr> <td>2013-14</td> <td>100%</td> </tr> <tr> <td>2014-15</td> <td>100%</td> </tr> </tbody> </table>			Fiscal Year	Percentage	2012-13	99%	2013-14	100%	2014-15	100%
Fiscal Year	Percentage										
2012-13	99%										
2013-14	100%										
2014-15	100%										
Objectives / Performance Measures	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>								
<u>Effectiveness</u>											
1. Percentage of time that the GIS mapping system is available to Utilities personnel (Goal: 100%)	99%	100%	100%								
2. Percentage of GPS collections completed for CIP and new construction projects in fiscal year (Goal: 100%)	100%	100%	100%								
3. Percentage of responses to non-emergency line locate requests that are made within the allotted 48-hour time period (Goal: 100% of the Time)	100%	100%	100%								
4. Percentage of responses to emergency line locate requests that are made within the allotted 2-hour time period (Goal: 100% of the Time)	100%	100%	100%								
5. Percentage of line locates that have been marked in which subsequent digging resulted in no water or wastewater system interruption. (Goal: 100% of the Time)	N/A	100%	100%								

UTILITIES GIS

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$70,644	\$125,874	\$197,706	\$227,847
Supplies	2,949	3,600	3,600	3,600
Services	11,551	22,814	22,814	23,055
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>2,362</u>	<u>2,362</u>	<u>2,362</u>
Total Expenditures	\$85,144	\$154,650	\$226,482	\$256,864

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Utilities GIS Supervisor	1	1	1
Utilities GIS Analyst	1	1	1
Utilities GIS Technician	<u>2</u>	<u>2</u>	<u>2</u>
Total Personnel	4	4	4

WATER AND SEWER FUND

Repair and Replacement

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	571,768	1,151,829	947,829	947,829
Capital Outlay	<u>75,913</u>	<u>96,213</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$647,681	\$1,248,042	\$947,829	\$947,829

Non-Departmental Expenditures

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services *	\$36,274	\$40,179	\$399,207	\$41,242
Supplies	0	0	0	0
Services	845,727	808,466	807,302	766,731
Maintenance	0	0	0	0
Capital Outlay	0	35,000	35,000	35,000
Other	<u>5,781,173</u>	<u>5,814,437</u>	<u>5,814,437</u>	<u>5,975,320</u>
Total Expenditures	\$6,663,174	\$6,698,082	\$7,055,946	\$6,818,293
* Funds ½ of Financial Reporting Accountant position.				

Housing Incentive Program

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Housing Incentive Program	<u>\$74,583</u>	<u>\$50,050</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$74,583	\$50,050	\$0	\$0

WATER AND SEWER FUND

Water Purchase Expenditures

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Purchase of Water CRMWD	\$2,899,313	\$4,687,933	\$4,687,933	\$3,568,430
Service Charges CRMWD	<u>12,762,264</u>	<u>10,608,609</u>	<u>10,608,609</u>	<u>11,075,270</u>
Total Expenditures	\$15,661,577	\$15,296,542	\$15,296,542	\$14,643,700

Gulf Coast Expenditures

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Other Service Payments	<u>\$230,569</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>
Total Expenditures	\$230,569	\$250,000	\$250,000	\$250,000

Debt Service Payment

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Debt Service Payments	<u>\$7,044,973</u>	<u>\$7,689,046</u>	<u>\$7,689,046</u>	<u>\$7,602,638</u>
Total Expenditures	\$7,044,973	\$7,689,046	\$7,689,046	\$7,602,638

WATER AND SEWER FUND

Participation in Line Extensions

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	0	0	0	0
Capital Outlay	<u>151,039</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Total Expenditures	\$151,039	\$200,000	\$200,000	\$200,000

CITY OF ODESSA

FY 2014-15

ADOPTED BUDGET

Solid Waste Fund
Overview

SOLID WASTE FUND

OVERVIEW

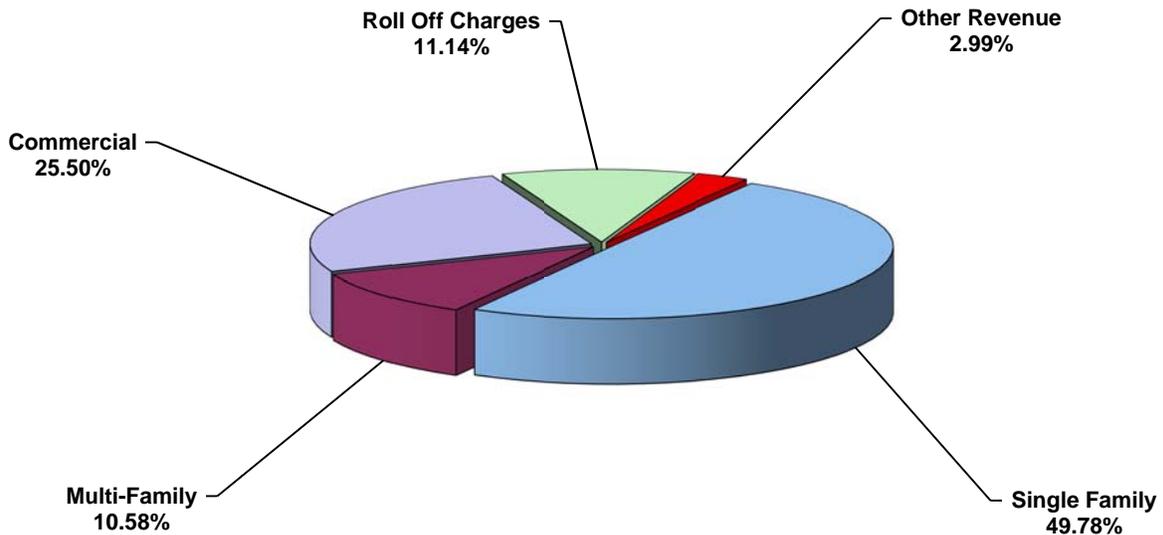
	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$636,102	\$610,331	\$238,223	\$115,949
CURRENT REVENUES				
Single Family	\$5,127,300	\$6,372,585	\$6,243,804	\$6,667,500
Multi-Family	1,080,451	1,361,144	1,346,703	1,417,500
Commercial	2,654,086	3,238,620	3,246,630	3,414,915
Roll-Off Charges	1,237,965	1,336,710	1,491,750	1,491,750
Interest Income	2,401	1,834	0	0
Transfer In	0	166,416	0	0
Other Revenue	470,550	341,084	516,600	401,000
TOTAL CURRENT REVENUES	\$10,572,753	\$12,818,393	\$12,845,487	\$13,392,665
TOTAL FINANCING SOURCES	\$11,208,855	\$13,428,724	\$13,083,710	\$13,508,614
EXPENDITURES				
Personal Services	\$3,003,977	\$3,047,011	\$3,139,924	\$3,379,614
Supplies	51,189	84,620	84,620	63,656
Services	6,317,188	7,317,371	7,238,714	8,378,227
Maintenance	189,066	661,361	451,361	466,361
Capital Outlay	13,675	1,248,800	1,079,300	10,500
Other Requirements				
GF Administrative Fee	437,661	378,382	378,382	496,808
Gross Receipt Payment	547,663	540,985	540,985	669,153
In Lieu of Tax	38,105	34,245	34,245	42,171
TOTAL EXPENDITURES	\$10,598,524	\$13,312,775	\$12,947,531	\$13,506,490
ENDING FUND BALANCE	\$610,331	\$115,949	\$136,179	\$2,124

SOLID WASTE FUND OVERVIEW

Revenues

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Single Family	\$5,127,300	\$6,372,585	\$6,243,804	\$6,667,500
Multi-Family	1,080,451	1,361,144	1,346,703	1,417,500
Commercial	2,654,086	3,238,620	3,246,630	3,414,915
Roll-Off Charges	1,237,965	1,336,710	1,491,750	1,491,750
Interest Income	2,401	1,834	0	0
Transfer In	0	166,416	0	0
Other Revenue	470,550	341,084	516,600	401,000
Total Revenue	<u>\$10,572,753</u>	<u>\$12,818,393</u>	<u>\$12,845,487</u>	<u>\$13,392,665</u>

SOLID WASTE FUND 2014-15 REVENUES BY SOURCES



SOLID WASTE FUND

OVERVIEW

Revenues

Solid Waste has operated as an Enterprise Fund in the City of Odessa since 1995-96. The functions of this cost center were formerly within the General Fund, Department of Public Works. As with all enterprise funds, this separate fund has been established to account for operations that are financed and operated in a manner similar to private business. The rate schedules for these services were established to ensure that revenues would be adequate to meet all necessary expenditures. The following is a comparative summary of revenues by source of the Solid Waste Fund.

<u>Source</u>	2014-15 Budget		Increase/(Decrease) from 2013-14 Budget	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Single Family	\$6,667,500	49.78%	\$423,696	6.79%
Multi-Family	1,417,500	10.58%	70,797	5.26%
Commercial	3,414,915	25.50%	168,285	5.18%
Roll-Off Charges	1,491,750	11.14%	0	0.00%
Other Revenue	<u>401,000</u>	<u>2.99%</u>	<u>(115,600)</u>	<u>(22.37%)</u>
TOTAL	\$13,392,665	100.00%	\$547,178	4.26%

The major revenues for the Solid Waste Fund, Single Family (49.78%), Commercial (25.50%), and Roll-Off Charges (11.14%), account for 86.42% of the fund's total revenue. An increase in the number of customer accounts, anticipated growth within the city limits, and demand for roll-off container usage in commercial and construction areas drive these revenue items.

The total revenue for 2014-15 is expected to increase by 4.26% compared to the previous year's budget. Single Family and Multi-Family revenue will realize increases of 6.79% and 5.26%, respectively. Commercial revenue will increase by 5.18%, Other Revenue will decrease by 22.37%, and income generated by Roll-Off Charges will remain at the same level as last year.

There will be no increase in solid waste rates in FY 2015. Single family accounts will be charged \$18.28 per month, while the rate for multi-family customers has been set at \$9.56 per month. The commercial rate for a 3 cubic yard container with twice-a-week pickup is \$62.85 per month. However, commercial customers who are willing to share a 3 cubic yard container with another business can reduce their rate to \$32.07 for twice-a-week pick-up. Restaurant customers and heavy commercial customers (as determined by the Solid Waste Superintendent or a representative) will not be allowed to share receptacles. Other rates apply for more frequent pick-ups and/or 4 cubic yard containers.

Solid waste services may be provided to commercial customers outside the city limits, but only if approved by the Solid Waste Superintendent. Outside city-limit customers pay a higher rate for solid waste service than do those located within the city limits. In 2014-15, commercial customers will pay \$48.74 per month, for once-a-week service. The higher rate is charged in order to defray the additional costs involved in providing service to customers living beyond the city limits.

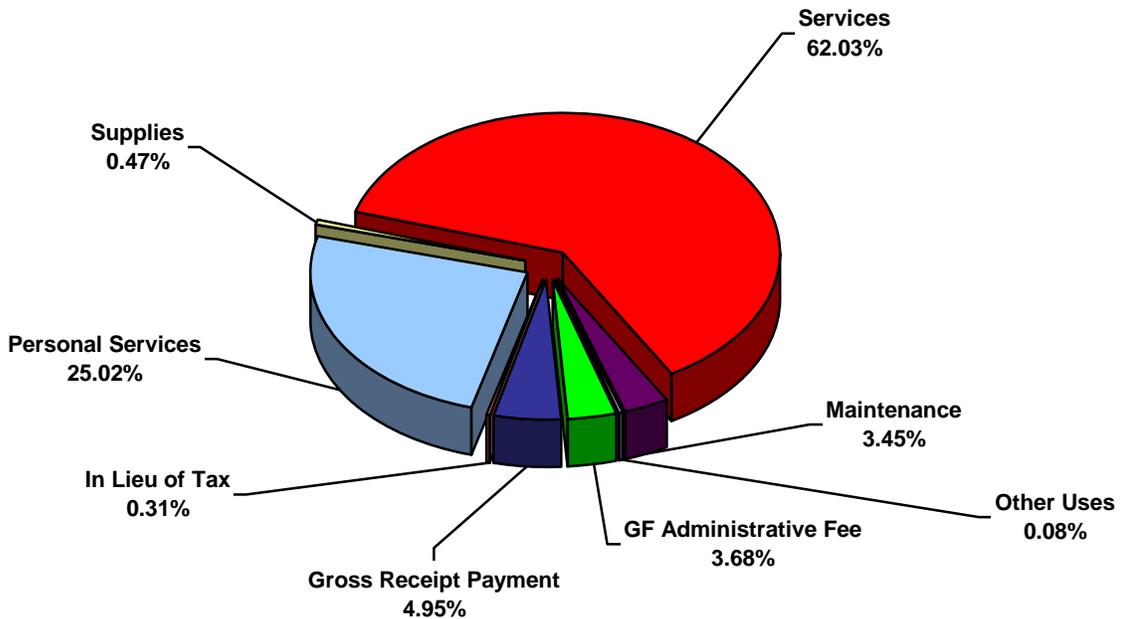
SOLID WASTE FUND

OVERVIEW

Expenditures By Classification

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
Personal Services	\$3,003,977	\$3,047,011	\$3,139,924	\$3,379,614
Supplies	51,189	84,620	84,620	63,656
Services	6,317,188	7,317,371	7,238,714	8,378,227
Maintenance	189,066	661,361	451,361	466,361
Capital Outlay	13,675	1,248,800	1,079,300	10,500
GF Administrative Fee	437,661	378,382	378,382	496,808
Gross Receipt Payment In Lieu of Tax	547,663	540,985	540,985	669,153
	38,105	34,245	34,245	42,171
Total Expenditures	\$10,598,524	\$13,312,775	\$12,947,531	\$13,506,490

SOLID WASTE FUND 2014-15 EXPENDITURES BY CLASSIFICATION



SOLID WASTE FUND

OVERVIEW

Expenditures

Approved expenditures for 2014-15 total \$13,506,490. This represents an increase of 4.32% compared to the previous year. Below is a comparative summary of expenditures by classification.

<u>Classification</u>	2014-15 Budget		Increase / (Decrease) From 2013-14 Budget	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$3,379,614	25.02%	\$239,690	7.63%
Supplies	63,656	0.47%	(20,964)	(24.77%)
Services	8,378,227	62.03%	1,139,513	15.74%
Maintenance	466,361	3.45%	15,000	3.32%
Capital Outlay	10,500	0.08%	(1,068,800)	(99.03%)
Other Requirements	<u>1,208,132</u>	<u>8.94%</u>	<u>254,520</u>	<u>26.69%</u>
TOTAL	\$13,506,490	100.00%	\$558,959	4.32%

The Personal Services budget of \$3,379,614 includes funding for overtime expenses to ensure full staffing on all routes. In addition, temporary labor funds are set aside to provide backup personnel for those times when the department is not fully staffed. This category's funding level reflects an increase of \$239,690, primarily due to the implementation of a 3% merit increase and the cost of compensation changes resulting from the compensation study. (Funding for compensation changes was budgeted out of the General Fund in FY 2014 because, at the time the FY 2014 budget was adopted, the impact the changes would have on department budgets was not known. The budget for compensation changes was moved under the individual departments in FY 2015 so, when comparing the FY 2015 and FY 2014 budgets, some of the departments' funding levels reflect significant increases.) The Solid Waste Fund funds 61.5 positions, the same number that was funded in the previous year.

The Supplies budget will decrease by \$20,964, or 24.77%, in 2014-15. In previous years, the Solid Waste division budgeted for automated vehicle location devices to be placed on all of the vehicles. By the end of FY 2014, all of the vehicles had been outfitted with the devices, so the funding for this line item was reallocated within the budget to address other needs.

The budget for Services will increase by \$1,139,513, with almost all of the increase being used to cover higher fleet costs. Each year, the demand for solid waste services grows. In order to keep up with the demand, the City must purchase more trucks and equipment. Fleet maintenance and replacement costs increase accordingly.

The 2014-15 Maintenance budget will increase by \$15,000 in the upcoming fiscal year. The \$466,361 budget covers maintenance costs for furniture, equipment, trash receptacles, and software.

SOLID WASTE FUND

OVERVIEW

Expenditures (cont.)

The Solid Waste Capital Outlay budget of \$10,500 reflects a \$1,068,800 decrease compared to last year's number. In FY 2014, a one-time supplemental increase of \$1,068,800 was approved to fund the purchase of two refuse trucks, one rear-load truck, an automated cart pick-up trash truck, and a one-ton truck for the clean-up crew. The supplemental funding was removed from the budget in FY 2015, resulting in this significant budgetary decrease.

Other Requirements includes payments made to the General Fund for administrative fees, gross receipt payments, payments in lieu of tax, and lease payments. The administrative fees are based on the cost of services provided by General Fund to the Solid Waste Fund. Gross receipt payments are calculated by taking 5% of the gross receipts collected from solid waste customers. The gross receipt fee is paid to the General Fund as compensation for the use of streets, alleys, and other rights-of-way. In 2014-15, the budget for Other Requirements will realize a \$254,520 increase compared to the previous year, primarily due to increases in the General Administrative Fee and gross receipt payments.

Fund Balance

In 2013-14, the fund balance decreased by \$494,382, or 81.00%, compared to the 2012-13 ending fund balance of \$610,331. The decrease in fund balance was approved in order to purchase two refuse trucks and an automated cart pick-up trash truck. In the upcoming fiscal year, revenues are expected to reach \$13,392,665, and expenditures are estimated to be \$13,506,490, resulting in a projected fund balance of \$2,124.

SOLID WASTE FUND

CAPITAL OUTLAY

Fund and Department/Division	Item	Item Total	Total
SOLID WASTE FUND			
Keep Odessa Beautiful	Data Processing Equipment	<u>\$3,000</u>	
	Subtotal Keep Odessa Beautiful		\$3,000
Solid Waste	Machinery & Equipment	2,500	
	Data Processing Equipment	<u>5,000</u>	
	Subtotal Solid Waste		<u>7,500</u>
TOTAL CAPITAL OUTLAY – SOLID WASTE FUND			<u><u>\$10,500</u></u>

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Solid Waste Fund
Detail by Department/Division

SOLID WASTE FUND
DEPARTMENTS/DIVISIONS

Solid Waste Division
Code Enforcement
Non-Departmental
Keep Odessa Beautiful

SOLID WASTE

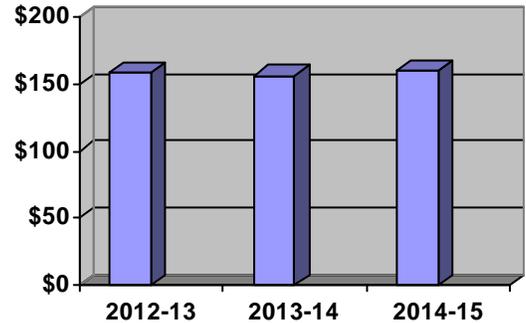
Mission

The Solid Waste Division provides a reliable and efficient system of collection and transportation of municipal solid waste from residential and commercial customers in a professional, cost effective and environmentally safe method, resulting in the enhancement of public welfare.

Departmental Goals/(City's Value Statement Goals)

1. Improve all operations of the division, including solid waste collection, recycling, backyard composting, tree limb recycling, household hazardous waste facility, and education./(Excellence)

**Operating & Maint. Expenditures
per Refuse Collection Account**



Objectives / Performance Measures

Effectiveness

1. Median Number of Containers Collected per Refuse Vehicle per Hour

35

35

35

Efficiency

1. Operating and Maintenance Expenditures per Refuse Collection Account
2. Operating and Maintenance Expenditures for Disposal per Account

\$158.69

\$156.67

\$159.81

\$66.80

\$66.80

\$68.14

Workload

1. Solid Waste Customer Accounts
2. FTE's per 1,000 Refuse Collection Accounts
3. Landfill Tonnage
4. Number of Containers Refurbished
5. Bulk Items Picked Up (Tons)
6. Tree Limbs Recycled (Cubic Yards)
7. Household Hazardous Waste Collected (Lbs.)

43,291

43,291

44,236

1.04

1.02

1.06

104,833

106,930

109,069

1,721

1,500

1,800

1,124

1,250

1,500

32,500

32,000

31,500

31,289

29,004

31,000

SOLID WASTE

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$2,828,355	\$2,819,739	\$2,924,443	\$3,145,123
Supplies	46,503	76,092	76,092	53,128
Services	6,194,943	7,123,873	7,111,819	8,217,991
Maintenance	186,715	658,111	448,111	463,111
Capital Outlay	<u>13,675</u>	<u>1,245,800</u>	<u>1,076,300</u>	<u>7,500</u>
Total Expenditures	\$9,270,191	\$11,923,615	\$11,636,765	\$11,886,853

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Solid Waste Superintendent	1	1	1
Administrative Assistant	1	1	1
Compactor Mechanic	1	0	0
Mechanic	0	1	1
Container Maintenance Technician	1	2	2
Route Support Supervisor	1	1	1
Collection Supervisor	3	0	0
Solid Waste Collection Supervisor	0	3	3
Roll-Off Supervisor	1	1	1
Solid Waste Driver	35	38	38
Solid Waste Worker	3	7	7
Welder	1	1	1
Solid Waste Operations Supervisor	1	0	0
Solid Waste Operations Manager	<u>0</u>	1	1
Total Personnel	49	57	57

SOLID WASTE - CODE ENFORCEMENT

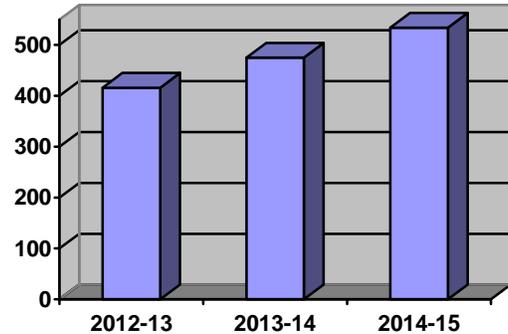
Mission

To develop a working partnership involving the neighborhood residents, public officials, and service organizations to identify effective solutions to concerns or needs in city neighborhoods.

Departmental Goals/(City's Value Statement Goals)

1. Encourage citizens to keep neighborhoods free of litter, junked vehicles, junk, debris, illegal dumping, etc. (Organization)
2. Build on existing community resources to become more effective & efficient in resolving code violation within the City of Odessa. Encourage continued partnership with Keep Odessa Beautiful & community partners in promoting & maintaining neighborhood clean-up revitalization sweeps. (Organization)
3. Increase educational opportunities, improve access to information & resources, and address other code issues, including customer satisfaction and Code Enforcement's efforts to decrease code violations. (Direction)

**Tonnage Collected In
Clean-Up Campaigns**



Objectives / Performance Measures	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
<u>Effectiveness</u>			
1. Tonnage Collected From Neighborhood Sweeps Clean-Up Campaigns Annually	416	475	534
<u>Efficiency</u>			
1. Average Number of Code Violations per Code Enforcement Officer/Inspector	1,888	2,200	2,500
<u>Workload</u>			
1. Citizen Requests for Assistance with Neighborhood Concerns and/or Code Violations	2,943	3,243	3,543
2. Neighborhood Meetings to Provide an Open Forum to Voice Neighborhood Concerns	37	42	47
3. Citizen Education/Information Literature Provided	309,293	311,293	313,293
4. Contacts Made with Internal and External Resources to Assist in Addressing Concerns	36,122	38,122	40,122
5. Number of External Agencies Coordinated by Code Enforcement and Partnerships to Provide Assistance during a Clean-Up Campaign.	41	46	51

SOLID WASTE – CODE ENFORCEMENT

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$80,841	\$90,025	\$86,985	\$92,393
Supplies	880	528	528	528
Services	6,420	35,941	35,413	66,902
Maintenance	2,250	2,250	2,250	2,250
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$90,391	\$128,744	\$125,176	\$162,073

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Neighborhood Services Supervisor * ***	1	0	0
Code Enforcement Supervisor * ***	0	1	1
Administrative Assistant ***	1	1	1
Code Enforcement Coordinator *	1	1	1
Code Enforcement Clerk *	0	1	1
Code Enforcement Officer * **	<u>7</u>	<u>11</u>	<u>11</u>
Total Personnel	10	15	15
 Funding Sources:			
General Fund *	5	12.5	12.5
Community Development **	3.5	1	1
Solid Waste ***	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
Total Personnel	10	15	15

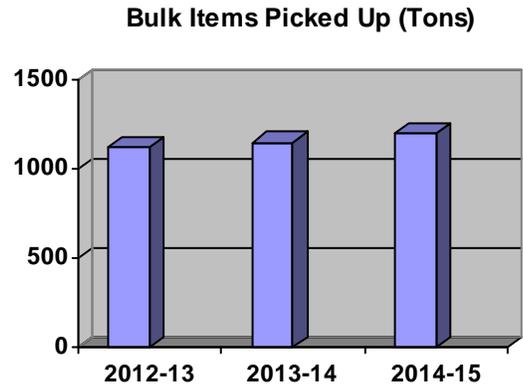
KEEP ODESSA BEAUTIFUL

Mission

The Keep Odessa Beautiful division strives to empower individuals to take greater responsibility for enhancing their community environment.

Departmental Goals/(City's Value Statement Goals)

1. Improve all operations of the division including solid waste collection, recycling, backyard composting, tree limb recycling, household hazardous waste facility and education./(Excellence)



Objectives / Performance Measures

	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
1. Bulk Items Picked Up (Tons)	1,124	1,150	1,200
2. Tree Limbs Recycled (Cubic Yard)	32,000	35,000	35,000
3. Household Hazardous Waste Collected (Lbs.)	53,171	55,000	57,000
4. Average Tonnage Collected per Clean-Up	10	20	25
5. Average Number of Bags Collected per Clean-Up	25,000	30,000	35,000

KEEP ODESSA BEAUTIFUL

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$94,781	\$137,247	\$128,496	\$142,098
Supplies	3,806	8,000	8,000	10,000
Services	18,170	116,747	50,672	47,850
Maintenance	101	1,000	1,000	1,000
Capital Outlay	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Total Expenditures	\$116,858	\$265,994	\$191,168	\$203,948

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Director of Keep Odessa Beautiful	1	1	1
Executive Assistant	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	2	2	2

SOLID WASTE FUND

Non-Departmental Expenditures

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	97,655	40,810	40,810	45,484
Maintenance	0	0	0	0
Capital Outlay	0	0	0	0
Other	<u>1,023,429</u>	<u>953,612</u>	<u>953,612</u>	<u>1,208,132</u>
Total Expenditures	\$1,121,084	\$994,422	\$994,422	\$1,253,616

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Storm Water Fund
Overview

STORM WATER FUND

OVERVIEW

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$444,195	\$491,997	\$397,209	\$380,695
CURRENT REVENUES				
Storm Water Fees	\$726,929	\$738,018	\$715,000	\$770,000
Interest Income	1,136	886	0	0
Transfer In	0	17,963	0	0
TOTAL CURRENT REVENUES	\$728,065	\$756,867	\$715,000	\$770,000
TOTAL FINANCING SOURCES	\$1,172,260	\$1,248,864	\$1,112,209	\$1,150,695
EXPENDITURES				
Personal Services	\$293,871	\$332,758	\$366,848	\$380,352
Supplies	3,360	7,220	7,220	6,000
Services	282,318	376,073	376,073	383,530
Maintenance	17,122	83,886	83,886	83,886
Capital Outlay	0	2,000	2,000	25,000
GF Administrative Fee	83,592	66,232	66,232	113,075
TOTAL EXPENDITURES	\$680,263	\$868,169	\$902,259	\$991,843
ENDING FUND BALANCE	\$491,997	\$380,695	\$209,950	\$158,852

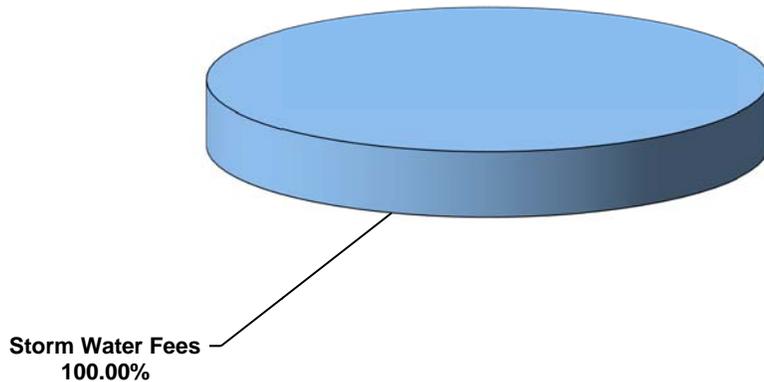
STORM WATER FUND

OVERVIEW

Revenues

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Storm Water Fees	\$726,929	\$738,018	\$715,000	\$770,000
Interest Income	1,136	886	0	0
Transfer In	0	17,963	0	0
Total Revenue	<u>\$728,065</u>	<u>\$756,867</u>	<u>\$715,000</u>	<u>\$770,000</u>

STORM WATER FUND 2014-15 REVENUES BY SOURCES



STORM WATER FUND

OVERVIEW

Revenues

On December 8, 1999, the final Phase II Storm Water Rules were published in the Federal Register. These rules address the implementation of Urban Run-Off Management Programs in cities across the country. More specifically, they regulate the discharge of storm water to surface water in the state from municipal separate storm sewer systems. ("Surface water in the state" includes lakes, bays, ponds, springs, rivers, creeks, wetlands, marshes, canals, the Gulf of Mexico, impounding reservoirs, etc.)

In Texas, cities will look to the Texas Commission on Environmental Quality (TCEQ) for instruction and guidance in the establishment of storm water programs. Odessa's Storm Water Program has been approved, and will be fully implemented over the next few years. During this time, the program will be evaluated and its effectiveness documented as required by the permit.

The following is a summary of budgeted Storm Water Fund revenues.

<u>Source</u>	2014-15 Budget		Increase/(Decrease) from 2013-14 Budget	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Storm Water Fees	<u>\$770,000</u>	<u>100.00%</u>	<u>\$55,000</u>	<u>7.69%</u>
TOTAL	\$770,000	100.00%	\$55,000	7.69%

One of several possible revenue sources could have been considered for the funding of the new Storm Water Program. Options included General Fund monies, long-term borrowing, pro-rata fees based on lot size, dedicated revenue from storm water fees, and environmental fees. In the end, the City elected to include a \$1.85 storm water fee on each customer's monthly water bill, as this seemed to be the most efficient and equitable way to fund the operational costs of the new program.

It is anticipated that the Storm Water fee will generate \$770,000 in 2014-15. These monies will be used to cover the cost of fees and program activities, including street sweeping and drainage system maintenance functions.

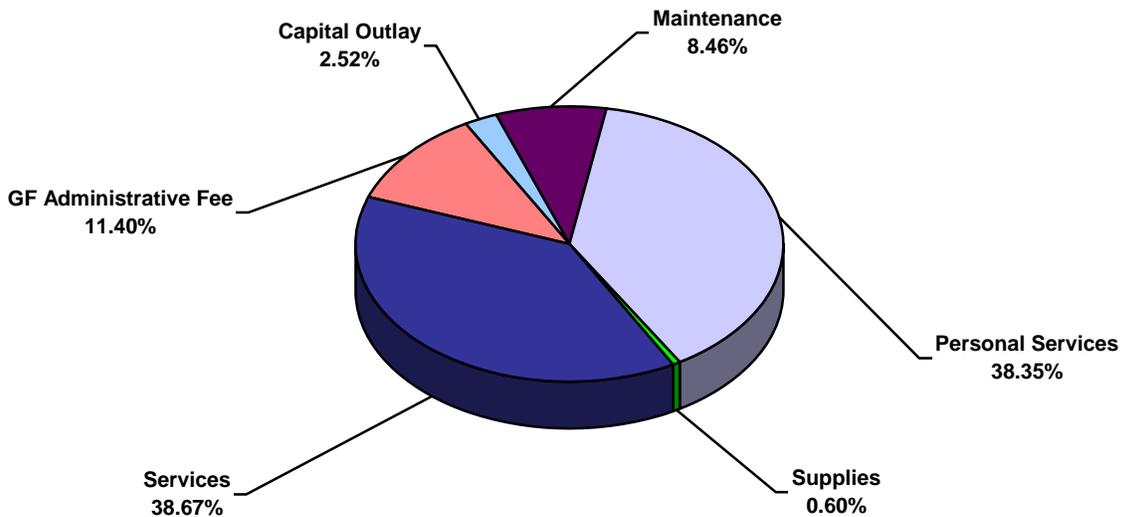
STORM WATER FUND

OVERVIEW

Expenditures By Classification

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
Personal Services	\$293,871	\$332,758	\$366,848	\$380,352
Supplies	3,360	7,220	7,220	6,000
Services	282,318	376,073	376,073	383,530
Maintenance	17,122	83,886	83,886	83,886
Capital Outlay	0	2,000	2,000	25,000
GF Administrative Fee	83,592	66,232	66,232	113,075
Total Expenditures	\$680,263	\$868,169	\$902,259	\$991,843

STORM WATER FUND 2014-15 EXPENDITURES BY CLASSIFICATION



STORM WATER FUND

OVERVIEW

Expenditures

The Storm Water program is federally mandated. However, in Texas, cities work closely with a state agency, the Texas Commission on Environmental Quality (TCEQ), to ensure compliance with regulations as set forth in the final Phase II Storm Water Rules that were published in the Federal Register on December 8, 1999.

The Storm Water Fund will operate as an Enterprise Fund, meaning that its operation is financed in a manner similar to that of a private business. To that end, a \$1.85 storm water fee will be included on each customer's monthly water bill to cover the cost of the program. Below is a summary of budgeted expenditures for the Storm Water Fund.

Classification	2014-15 Budget		Increase / (Decrease) From 2013-14 Budget	
	Amount	%	Amount	%
Personal Services	\$380,352	38.35%	\$13,504	3.68%
Supplies	6,000	0.60%	(1,220)	(16.90%)
Services	383,530	38.67%	7,457	1.98%
Maintenance	83,886	8.46%	0	0.00%
Capital Outlay	25,000	2.52%	23,000	1,150.00%
Other	<u>113,075</u>	<u>11.40%</u>	<u>46,843</u>	<u>70.73%</u>
TOTAL	\$991,843	100.00%	\$89,584	9.93%

Personal Services comprises 38.35% of the 2014-15 Storm Water budget and provides funding for seven full-time positions. This category will experience a \$13,504 increase compared to last year. The additional funds will cover the cost of the 3% merit increase and compensation study changes.

The budget for Supplies is \$7,220, a \$1,220 decrease compared to the previous year.

The Services category reflects a budget of \$383,530, up \$7,457 compared to last year's number. Most of the increase will be used to offset the rising cost of fleet maintenance and replacement.

The \$83,886 budget for Maintenance will remain at the same level as last year.

The Capital Outlay category has a budget of \$25,000, a \$23,000 increase over last year. This category's budget fluctuates from year to year, depending upon the need for large-ticket items.

The \$46,843 increase in Other expenditures is due to an increase in the administrative fee. This fee is paid by the Storm Water Fund to the General Fund in exchange for certain services.

Fund Balance

In 2013-14, fund balance decreased by \$111,302, or 22.62%, compared to the 2012-13 ending fund balance of \$491,997. The decrease was approved during the budget process in order to cover operational costs. In 2014-15, revenues are expected to reach \$770,000, and expenditures are estimated to be \$991,843, resulting in a projected fund balance of \$158,852.

STORM WATER FUND

CAPITAL OUTLAY

Fund and Department/Division	Item	Item Total	Total
STORM WATER FUND			
Storm Water	Automotive Equipment	<u>\$25,000</u>	
	Subtotal Storm Water		<u>\$25,000</u>
	TOTAL CAPITAL OUTLAY – STORM WATER FUND		<u><u>\$25,000</u></u>

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STORM WATER MANAGEMENT

Mission

The Storm Water Management Section provides reporting and services for City compliance with the General Permit (TXR040000) to Discharge Storm Water for small Municipal Separate Storm Sewer Systems (MS4).

Departmental Goals/(City's Value Statement Goals)	Number of Curb Miles Swept										
<ol style="list-style-type: none"> 1. Maintain compliance as a Phase II MS4./(Excellence) 2. Perform and monitor activities of the six minimum control measures./(Direction) 	<table border="1" style="margin: 10px auto; border-collapse: collapse;"> <caption>Number of Curb Miles Swept</caption> <thead> <tr> <th>Fiscal Year</th> <th>Number of Curb Miles Swept</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>15,162</td> </tr> <tr> <td>2013-14</td> <td>16,000</td> </tr> <tr> <td>2014-15</td> <td>16,000</td> </tr> </tbody> </table>			Fiscal Year	Number of Curb Miles Swept	2012-13	15,162	2013-14	16,000	2014-15	16,000
Fiscal Year	Number of Curb Miles Swept										
2012-13	15,162										
2013-14	16,000										
2014-15	16,000										
Objectives / Performance Measures	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>								
<u>Effectiveness</u>											
1. Prepare required annual reporting document.	100%	100%	100%								
<u>Workload</u>											
1. Conduct community-wide clean ups/educational events with Keep Odessa Beautiful.	2	2	4								
2. Conduct household hazardous waste collection events.	2	2	2								
3. Conduct good housekeeping/pollution prevention employee training (number of employees trained)	131	150	150								
4. Number of curb miles swept.	15,162	16,000	16,000								
5. Conduct visual inspection and cleaning of drainage facilities.	2	2	2								
6. Conduct walk-through inspections of construction sites.	150	150	150								
7. Provide timely review of construction storm water pollution prevention plans.	40	50	50								

STORM WATER MANAGEMENT

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$293,871	\$332,758	\$366,848	\$380,352
Supplies	3,360	7,220	7,220	6,000
Services	282,318	376,073	376,073	383,530
Maintenance	17,122	83,886	83,886	83,886
Capital Outlay	0	2,000	2,000	25,000
Other	<u>83,592</u>	<u>66,232</u>	<u>66,232</u>	<u>113,075</u>
Total Expenditures	\$680,263	\$868,169	\$902,259	\$991,843

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Storm Water Program Manager	1	1	1
Storm Water Program Technician	1	1	1
Sweeper Operator	<u>5</u>	<u>5</u>	<u>5</u>
Total Personnel	7	7	7

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Equipment Service Fund
Overview

EQUIPMENT SERVICE FUND

OVERVIEW

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$8,349,909	\$6,894,488	\$5,376,023	\$6,021,340
CURRENT REVENUES				
Rental Revenue	\$11,989,099	\$13,605,851	\$13,961,593	\$15,547,810
Interest Income	19,828	12,880	0	0
Transfer In	0	91,593	0	0
Other Revenue	1,672,375	1,204,951	249,132	244,452
TOTAL CURRENT REVENUES	\$13,681,302	\$14,915,275	\$14,210,725	\$15,792,262
TOTAL FINANCING SOURCES	\$22,031,211	\$21,809,763	\$19,586,748	\$21,813,602
EXPENDITURES				
Personal Services	\$1,218,682	\$1,401,840	\$1,495,752	\$1,647,527
Supplies	2,802,369	2,869,500	2,869,500	2,869,500
Services	471,753	559,266	536,316	549,582
Maintenance	3,058,409	2,551,444	2,525,690	2,525,690
Capital Outlay	138,583	824,750	824,299	195,000
GF Administrative Fee	455,263	450,731	450,731	326,727
Total Operating Expenditures	\$8,145,059	\$8,657,531	\$8,702,288	\$8,114,026
Equipment Replacement	6,991,664	7,130,892	7,064,949	6,901,300
TOTAL EXPENDITURES	\$15,136,723	\$15,788,423	\$15,767,237	\$15,015,326
ENDING FUND BALANCE	\$6,894,488	\$6,021,340	\$3,819,511	\$6,798,276

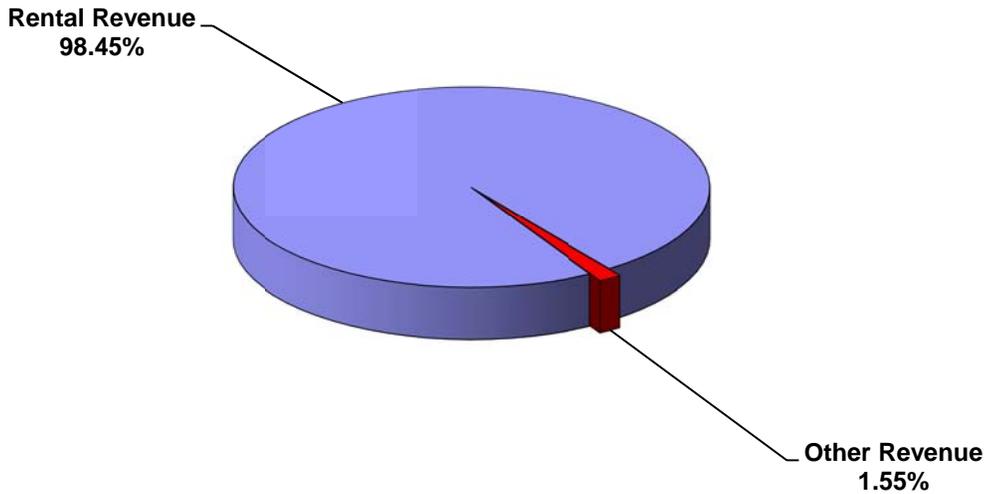
EQUIPMENT SERVICE FUND

OVERVIEW

Revenues

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Rental Revenue	\$11,989,099	\$13,605,851	\$13,961,593	\$15,547,810
Interest Income	19,828	12,880	0	0
Transfer In	0	91,593	0	0
Other Revenue	<u>1,672,375</u>	<u>1,204,951</u>	<u>249,132</u>	<u>244,452</u>
Total Revenue	<u><u>\$13,681,302</u></u>	<u><u>\$14,915,275</u></u>	<u><u>\$14,210,725</u></u>	<u><u>\$15,792,262</u></u>

**EQUIPMENT SERVICE FUND
2014-15 REVENUES BY SOURCES**



EQUIPMENT SERVICE FUND

OVERVIEW

Revenues

The City provides for the maintenance and replacement of its fleet and heavy equipment through an internal fund that receives rental revenue from the operating funds. The cost to replace the equipment is calculated as part of the rental rate. The replacement cost of a piece of equipment or vehicle is calculated based on the projected useful life of the equipment combined with the original purchase price. Also included in the rental rate is the estimated cost of maintaining the equipment based on historical maintenance costs.

For fiscal year 2014-15, the Equipment Service Fund total revenue will increase by \$1,581,537 over the last year's budget. The following is a comparative summary of revenues by source of the Equipment Service Fund.

<u>Source</u>	2014-15 Budget		Increase / (Decrease) from 2013-14 Budget	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Rental Revenue	\$15,547,810	98.45%	\$1,586,217	11.36%
Other Revenue	<u>244,452</u>	<u>1.55%</u>	<u>(4,680)</u>	<u>(1.88%)</u>
TOTAL	\$15,792,262	100.00%	\$1,581,537	11.13%

Rental Revenue continues to increase as the replacement prices of vehicles and heavy machinery increase each year. Fluctuating fuel prices and rising overhead costs also have a direct effect on the cost of maintaining the fleet. Fuel and overhead costs are included in Rental Revenue since all operating costs incurred by user departments must be reimbursed to this fund. In 2014-15, Rental Revenue will increase by 11.36% compared to the previous year, and will account for over 98% of the total revenue for this fund.

Other Revenue includes various miscellaneous sources of revenue and is budgeted at \$244,452. This category makes up 1.55% of the fund's total revenue and is expected to decrease by \$4,680, or 1.88%, compared to last year's budget.

One critical aspect of the Equipment Service fund is to maintain an adequate fund balance to replace the City's fleet. Rental rates are based on the actual costs of the assets. However, the cost to replace an old asset with a new similar asset usually exceeds the funds collected due to inflation. As a result, each year, rental rates are reviewed and adjusted to ensure the stability of this fund.

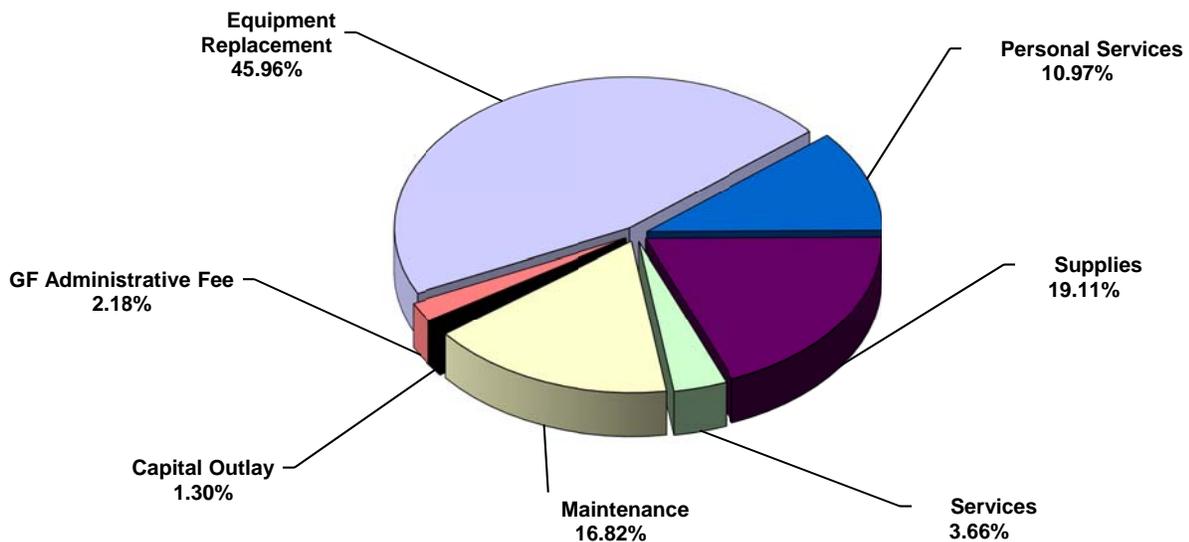
EQUIPMENT SERVICE FUND

OVERVIEW

Expenditures By Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$1,218,682	\$1,401,840	\$1,495,752	\$1,647,527
Supplies	2,802,369	2,869,500	2,869,500	2,869,500
Services	471,753	559,266	536,316	549,582
Maintenance	3,058,409	2,551,444	2,525,690	2,525,690
Capital Outlay	138,583	824,750	824,299	195,000
GF Administrative Fee	455,263	450,731	450,731	326,727
Equipment Replacement	6,991,664	7,130,892	7,064,949	6,901,300
Total Expenditures	<u>\$15,136,723</u>	<u>\$15,788,423</u>	<u>\$15,767,237</u>	<u>\$15,015,326</u>

EQUIPMENT SERVICE FUND 2014-15 EXPENDITURES BY CLASSIFICATION



EQUIPMENT SERVICE FUND

OVERVIEW

Expenditures

The operating expenditures for fiscal year 2014-15 are expected to decrease by \$588,262 compared to 2013-14 budgeted operating expenditures. The overall budget for this fund, including Equipment Replacement, will decrease by a total of \$751,911 or 4.77%. The following is a comparative summary of expenditures by classification.

Classification	2014-15 Budget		Increase/(Decrease) From 2013-14 Budget	
	Amount	%	Amount	%
Personal Services	\$1,647,527	10.97%	\$151,775	10.15%
Supplies	2,869,500	19.11%	0	0.00%
Services	549,582	3.66%	13,266	2.47%
Maintenance	2,525,690	16.82%	0	0.00%
Capital Outlay	195,000	1.30%	(629,299)	(76.34%)
GF Administrative Fee	<u>326,727</u>	<u>2.18%</u>	<u>(124,004)</u>	<u>(27.51%)</u>
Total Operating	\$8,114,026	54.04%	(\$588,262)	(6.76%)
Equipment Replacement	<u>6,901,300</u>	<u>45.96%</u>	<u>(163,649)</u>	<u>(2.32%)</u>
TOTAL	\$15,015,326	100.00%	(\$751,911)	(4.77%)

The 2014-15 staffing level for the Equipment Service Fund is at 26, the same number of positions that was funded in the previous year. The budget for this category is \$1,647,527. This reflects a \$151,775, or 10.15%, increase over last year's number. The majority of the increase will be used to fund the 3% merit increase and compensation study changes.

The Supplies budget covers the cost of motor fuel and oil, in addition to normal operating supplies. The budget for this category is \$2,869,500, the same level of funding as last year.

The Services category will realize an increase of \$13,266, or 2.47%, primarily due to an increase in technology charges.

The Maintenance category is budgeted at \$2,525,690, the same funding level that was budgeted in FY 2014.

The budget for Capital Outlay will decrease by \$629,299. Funding for this category fluctuates from year to year, based on the need for big-ticket items.

The General Fund Administrative Fee is paid as compensation for services that the General Fund provides to the Equipment Service Fund. The 2014-15 budget for this line item will reflect a decrease of \$124,004, or 27.51%.

Equipment Replacement has decreased by \$163,649, or 2.32%, compared to the 2013-14 budget. Scheduling of replacement is based on the life of the equipment or vehicle at the time of original purchase and is subject to review during the budget process.

EQUIPMENT SERVICE FUND

OVERVIEW

Expenditures (cont'd.)

Fund Balance

In 2013-14, the fund balance decreased by \$873,148, or 12.66%, compared to the 2012-13 ending fund balance of \$6,894,488. Most of the decrease in fund balance due to the purchase of additional vehicles and equipment. These purchases were approved during the 2013-14 budget process. Revenues are expected to reach \$15,792,262 in 2014-15, and expenditures are estimated at \$15,015,326, resulting in an ending fund balance of \$6,798,276.

EQUIPMENT SERVICE FUND

CAPITAL OUTLAY

Department/Description	Cost
Billing & Collection	
(8) 1/2 Ton Regular Cab Pickups at \$25,000 each	\$200,000
Building Inspection	
(1) 1/2 Ton Crew Cab Pickup	28,000
Building Services	
(1) 3/4 Ton Regular Cab Pickup w/Lift Gate, Ladder Rack & Hitch	28,000
Fire Administration	
(1) SUV	35,000
(1) 3/4 Ton Crew Cab Pickup w/6 Foot Bed	35,000
(1) Cost to Outfit Fire Dept. Vehicles - Fire Admin. (Odyssey)	60,000
Fire Suppression	
(6) Ambulances at \$260,000 each	1,560,000
Fire Inspection	
(1) SUV	35,000
(1) Cost to Outfit Fire Dept. Vehicles - Fire Inspection	30,000
Golf Course	
(1) Reelmaster	56,000
(1) Spreader	7,000
(1) Groundskeeper	18,000
Parks	
(1) Towable Boom	30,000
(6) Riding Rotary Mowers at \$23,000 each	138,000
(2) Riding Rotary Mowers at \$56,000 each	112,000
Police - Patrol	
(11) Marked SUVs at \$35,000 each	385,000
Police - Traffic	
(3) K-9 SUVs at \$35,000 each	105,000
(1) Unmarked Sedan	25,000
Police - Animal Control	
(3) Police Animal Control Bodies at \$17,000 each	51,000
Police - General Investigations	
(1) SUV	35,000
(8) Unmarked Sedans at \$25,000 each	200,000
Police - Special Investigations	
(1) Trailer	30,000
(1) Utility Trailer	15,000

EQUIPMENT SERVICE FUND

CAPITAL OUTLAY

Department/Description	Cost
Police - Criminalistics	
(1) Crime Scene Truck	185,000
Risk Management	
(1) SUV	35,000
Solid Waste	
(1) Roll-Off Refuse Truck	215,000
(6) Refuse Trucks at \$280,000 each	1,680,000
(1) Compact Wheel Loader	100,000
Street	
(2) Water Trucks at \$190,000 each	380,000
(1) Backhoe	93,000
(1) JCB Loader	165,000
Traffic	
(3) 1/2 Ton Regular Cab Pickups at \$25,000 each	75,000
(1) Aerial Truck	110,000
Equipment for Various Departments	
(9) Inneredge at \$3,200 each	28,800
(12) Cost to Outfit Police Package Vehicles at \$28,000 each	336,000
(10) Amber/White Lightbars at \$3,800 each	38,000
(1) Utility Body 3/4 Ton	8,500
(1) Lift Gate	3,000
(300) AVL at \$770 each	231,000
EQUIPMENT REPLACEMENT TOTAL	<u><u>\$6,901,300</u></u>
Fire - Special Replacement	<u><u>\$95,000</u></u>

CITY OF ODESSA

FY 2014-15

ADOPTED BUDGET

Equipment Service Fund
Detail by Department/Division

EQUIPMENT SERVICE FUND

DEPARTMENTS/DIVISIONS

**Equipment Services
Equipment Replacement
Special Replacement - Fire**

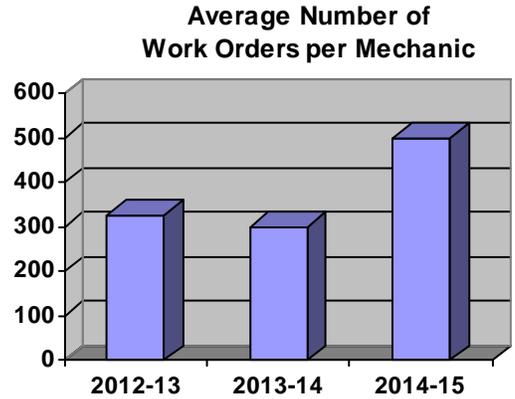
EQUIPMENT SERVICES

Mission

The Equipment Services Division provides the service and maintenance needed to ensure the automotive and machinery fleet is in a safe and high degree of operational readiness for all internal departments. The service is to be provided in a professional, timely, cost effective, and customer friendly manner.

Departmental Goals/(City's Value Statement Goals)

1. Administer the Equipment Services budget to achieve a sound basis for analysis, planning, and management of the city fleet./(Service)
2. Implement our new PMM (Performance Measures & Meters) Module./(Service)
3. Maintain and invest the capital and labor to sustain a growing fleet./(Service)



Objectives / Performance Measures	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
<u>Workload</u>			
1. Labor Hours	19,402	20,000	14,000
2. Work Orders Written	3,927	4,000	3,000
<u>Effectiveness</u>			
1. Maintenance Costs – Total Fleet	\$2,870,186	\$2,695,000	\$2,695,000
2. Number of Mechanics	12	12	14
<u>Efficiency</u>			
1. Average Number of Work Orders per Mechanic	327	300	500
2. Average Number of Hours per Work Order	4.95	4.5	4.66

EQUIPMENT SERVICES

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$1,218,682	\$1,401,840	\$1,495,752	\$1,647,527
Supplies	2,801,537	2,868,500	2,868,500	2,868,500
Services	471,753	559,266	536,316	549,582
Maintenance	3,058,409	2,551,444	2,525,690	2,525,690
Capital Outlay	67,375	100,000	100,000	100,000
Other Requirements	<u>455,263</u>	<u>450,731</u>	<u>450,731</u>	<u>326,727</u>
Total Expenditures	\$8,073,019	\$7,931,781	\$7,976,989	\$8,018,026

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Director of Equipment Services	1	1	1
Garage Supervisor	1	2	2
Senior Administrative Assistant	1	1	1
Service Advisor	1	1	1
Paint & Body Technician	1	1	1
Auto / Truck Technician	11	0	0
Master Mechanic	0	9	9
Senior Master Mechanic	0	3	3
Lubrication Specialist	2	0	0
Lubrication Technician	0	2	2
Fleet Worker	3	3	3
Fleet Asset Manager	0	1	1
Equipment Services Clerk	<u>0</u>	<u>1</u>	<u>1</u>
Total Personnel	21	25	25

EQUIPMENT REPLACEMENT

Mission

Equipment Replacement is for the replacement of vehicles, machinery, and equipment. Replacement is scheduled when equipment has reached the end of its economic useful life. Replacement was established as a means of providing a funding mechanism that would help alleviate wide fluctuations in expenditures that occur on a year-to-year basis with regard to the equipment replacement needs of the City. Annual transfers are made to the Equipment Service Fund from user departments as rental charges for vehicles and machinery. After the useful life of the asset has been exhausted, the equipment is replaced using rental funds paid by user departments.

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	0	0	0	0
Capital Outlay	<u>6,991,664</u>	<u>7,130,892</u>	<u>7,064,949</u>	<u>6,901,300</u>
Total Expenditures	\$6,991,664	\$7,130,892	\$7,064,949	\$6,901,300

EQUIPMENT REPLACEMENT

Special Replacement - Fire

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$0	\$0	\$0	\$0
Supplies	832	1,000	1,000	1,000
Services	0	0	0	0
Maintenance	0	0	0	0
Capital Outlay	<u>71,208</u>	<u>724,750</u>	<u>724,299</u>	<u>95,000</u>
Total Expenditures	\$72,040	\$725,750	\$725,299	\$96,000

CITY OF ODESSA

FY 2014-15

ADOPTED BUDGET

Information Technology Fund
Overview

INFORMATION TECHNOLOGY FUND

OVERVIEW

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$0	\$753,589	\$372,346	\$663,964
CURRENT REVENUES				
Rental Radio/Elec. Equipment	\$396,488	\$397,632	\$396,488	\$0
Internet Charges	62,235	75,725	68,200	67,800
Technology Charges	2,864,762	2,888,851	2,962,376	3,258,425
Interest Income	1,196	1,700	0	0
Transfer In	0	64,154	0	0
Other Revenue	0	0	0	101,754
TOTAL CURRENT REVENUES	\$3,324,681	\$3,428,062	\$3,427,064	\$3,427,979
TOTAL FINANCING SOURCES	\$3,324,681	\$4,181,651	\$3,799,410	\$4,091,943
EXPENDITURES				
Personal Services	\$1,174,087	\$1,417,194	\$1,427,612	\$1,603,026
Supplies	249,498	737,462	731,032	281,582
Services	221,202	438,198	269,911	511,626
Maintenance	581,024	723,411	692,541	883,276
Capital Outlay	1,256	18,421	18,421	18,421
Total Operating Expenditures	\$2,227,067	\$3,334,686	\$3,139,517	\$3,297,931
Computer Replacement	\$344,025	\$183,001	\$183,001	\$224,401
TOTAL EXPENDITURES	\$2,571,092	\$3,517,687	\$3,322,518	\$3,522,332
ENDING FUND BALANCE	\$753,589	\$663,964	\$476,892	\$569,611

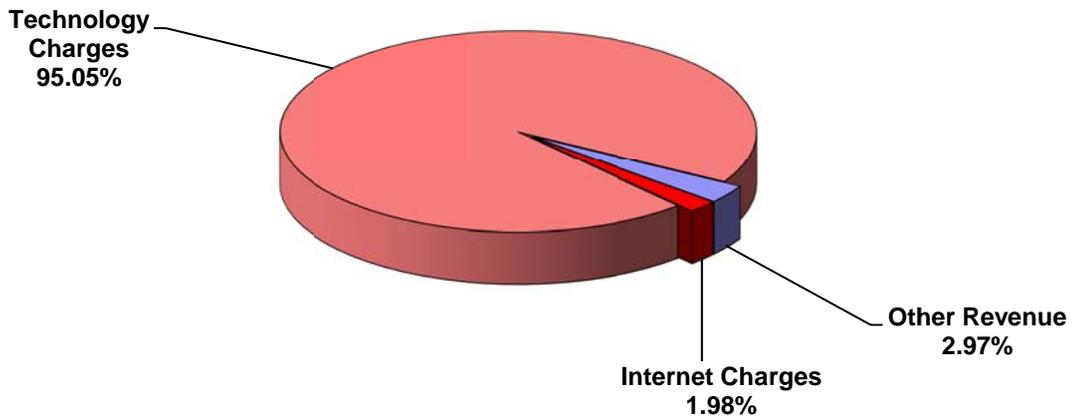
INFORMATION TECHNOLOGY FUND

OVERVIEW

Revenues

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Rental Radio/Elec. Equipment	\$396,488	\$397,632	\$396,488	\$0
Internet Charges	62,235	75,725	68,200	67,800
Technology Charges	2,864,762	2,888,851	2,962,376	3,258,425
Interest Income	1,196	1,700	0	0
Transfer In	0	64,154	0	0
Other Revenue	0	0	0	101,754
Total Revenue	<u>\$3,324,681</u>	<u>\$3,428,062</u>	<u>\$3,427,064</u>	<u>\$3,427,979</u>

**INFORMATION TECHNOLOGY FUND
2014-15 REVENUES BY SOURCES**



INFORMATION TECHNOLOGY FUND

OVERVIEW

Revenues

The Information Technology Fund is an internal service fund that was established in 2012-13. It receives revenue from City departments in exchange for the services it provides. Currently, this fund receives three types of revenue: Technology Charges revenue, Internet Charges revenue, and Other revenue.

Technology Charges revenue covers Information Technology operating costs and funds the replacement of data processing equipment. Previously, departments were responsible for replacing their own computer equipment. However, in 2012-13, the Information Technology Department implemented the computer replacement program. Departments are assessed Technology Charges based upon the quantity, cost, and useful life of their data processing equipment.

Internet Charges revenue covers the cost of Internet access. Departments are charged based upon the number of Internet accounts and devices.

Other revenue includes payments made by other government entities in exchange for the use of the City's 800 MHz radio infrastructure and Motorola PremierOne public safety software system. These payments help offset infrastructure maintenance and replacement costs.

The following is a summary of budgeted Information Technology revenues.

<u>Source</u>	2014-15 Budget		Increase/(Decrease) from 2013-14 Budget	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Rental Radio/Elec. Equip.	\$0	0.00%	(\$396,488)	(100%)
Technology Charges	3,258,425	95.05%	296,049	9.99%
Internet Charges	67,800	1.98%	(400)	(0.59%)
Other Revenue	<u>101,754</u>	<u>2.97%</u>	<u>101,754</u>	<u>N/A</u>
TOTAL	\$3,427,979	100.00%	\$915	0.03%

Together, Internet Charges and Other revenue are expected to generate \$169,554, or 4.95%, of the total fund revenue in 2014-15. Internet Charges are projected to reach \$67,800, a decrease of \$400 compared to the previous year. Other Revenue was not included in the FY 2014 budget. This marks the first year that the City will allow other government entities to access the radio system. The projected income for this category of revenue is \$101,754.

Technology Charges revenue is expected to reach \$3,258,425 in the upcoming fiscal year, accounting for 95.05% of the Information Technology Fund's budgeted revenue. In 2014-15, Technology Charges were increased by \$296,049, or 9.99%, to compensate for the elimination of another source of revenue, Rental Radio/Electrical Equipment. Rather than continue to charge departments two separate rental rates, the decision was made to charge departments for Technology Charges only.

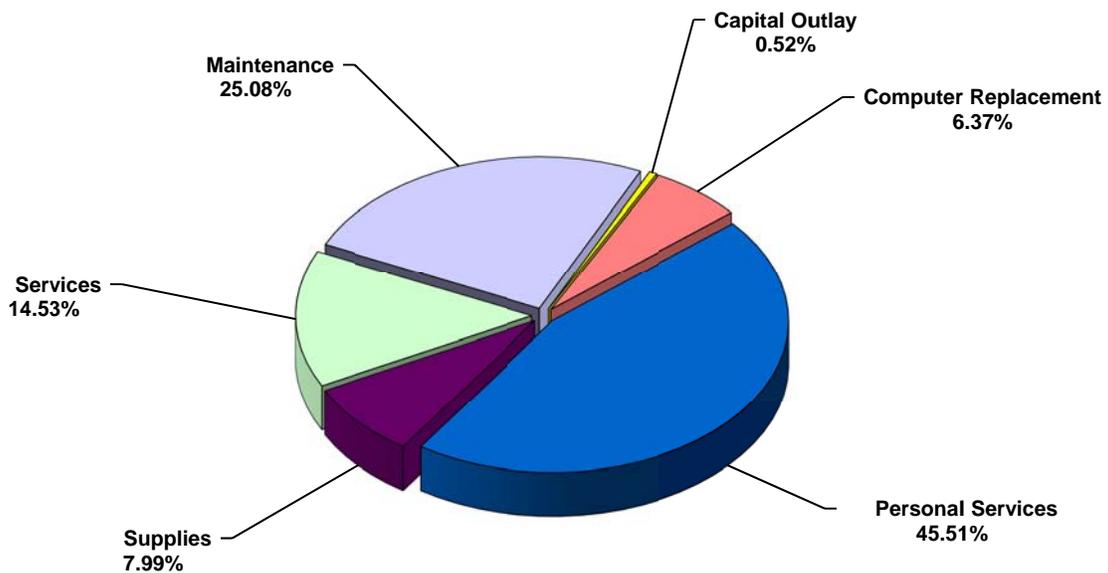
INFORMATION TECHNOLOGY FUND

OVERVIEW

Expenditures By Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$1,174,087	\$1,417,194	\$1,427,612	\$1,603,026
Supplies	249,498	737,462	731,032	281,582
Services	221,202	438,198	269,911	511,626
Maintenance	581,024	723,411	692,541	883,276
Capital Outlay	1,256	18,421	18,421	18,421
Computer Replacement	344,025	183,001	183,001	224,401
Total Expenditures	<u>\$2,571,092</u>	<u>\$3,517,687</u>	<u>\$3,322,518</u>	<u>\$3,522,332</u>

INFORMATION TECHNOLOGY FUND 2014-15 EXPENDITURES BY CLASSIFICATION



INFORMATION TECHNOLOGY FUND

OVERVIEW

Expenditures

The 2014-15 operating expenditures for the Information Technology Fund are expected to reach \$3,297,931. The total budget, including \$224,401 in Computer Replacement costs, is \$3,522,332. Below is a summary of budgeted expenditures for the Information Technology Fund.

<u>Classification</u>	<u>2014-15 Budget</u>		<u>Increase / (Decrease) From 2013-14 Budget</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$1,603,026	45.51%	\$175,414	12.29%
Supplies	281,582	7.99%	(449,450)	(61.48%)
Services	511,626	14.53%	241,715	89.55%
Maintenance	883,276	25.08%	190,735	27.54%
Capital Outlay	<u>18,421</u>	<u>0.52%</u>	<u>0</u>	<u>0.00%</u>
Total Operating	\$3,297,931	93.63%	\$158,414	5.05%
Computer Replacement	<u>224,401</u>	<u>6.37%</u>	<u>41,400</u>	<u>22.62%</u>
TOTAL	\$3,522,332	100.00%	\$199,814	6.01%

The 2014-15 Personal Services budget of \$1,603,026 comprises 45.51% of the Information Technology budget and provides funding for nineteen full-time positions. Funding for this category is up \$175,414 compared to last year's budget. The majority of the additional funding will be used to cover the cost of the 3% merit increase and the compensation study changes.

The Supplies category is budgeted at \$281,582 and comprises 7.99% of the total budget. In FY 2014, a one-time budgetary increase of \$450,000 was approved for the purchase of computer programs. In FY 2015, the additional funding was eliminated, resulting in a decrease of \$449,450.

The budget for Services is \$511,626, a \$241,715 increase over the previous year. In FY 2015, a \$250,000 increase was approved to provide additional funding for network improvements.

The \$883,276 budget for Maintenance represents a \$190,735, or 27.54%, increase compared to the 2013-14 budget. The increase was approved in order to adequately fund software maintenance costs.

The Capital Outlay budget of \$18,421 remains at the same funding level as the previous year. This category is used to purchase or replace office machinery and equipment, as needed.

The 2014-15 Computer Replacement budget of \$224,401 represents a \$41,400 increase compared to the 2013-14 funding level. The additional funding will be used to equip six Animal Control vehicles with computers.

Fund Balance

The 2013-14 fund balance reflects an \$89,625, or 11.89%, decrease compared to the 2012-13 fund balance of \$753,589. The decrease in fund balance was approved in order to pay for network improvements. In 2014-15, revenues are projected at \$3,427,979, and expenditures are estimated at \$3,522,332, resulting in a projected fund balance of \$596,611.

INFORMATION TECHNOLOGY FUND

CAPITAL OUTLAY

Fund and Department/Division	Item	Item Total	Total
INFORMATION TECHNOLOGY FUND			
Information Technology	Data Processing Equipment	\$224,401	
	Machinery & Equipment	<u>18,421</u>	
	Subtotal for Information Technology		<u>\$242,822</u>
	TOTAL CAPITAL OUTLAY – IT FUND		<u><u>\$242,822</u></u>

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INFORMATION TECHNOLOGY

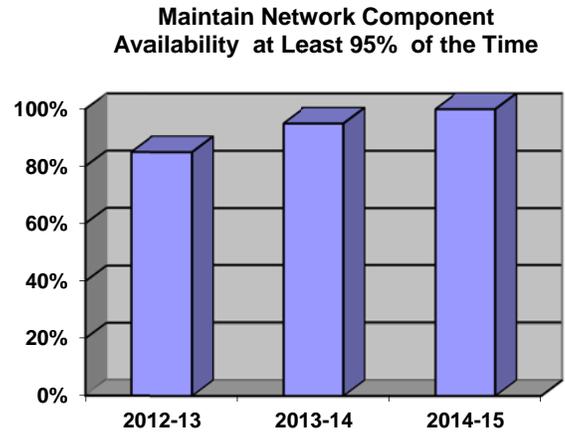
Mission

Information Technology provides City department’s technology support; project management and consulting services. Information Technology proactively uses strategic planning, governance and a highly communicative and participative process to align with the City of Odessa’s business and service mission goals while employing the highest level of customer service.

Departmental Goals/(City’s Value Statement Goals)

1. Execute Year Three IT Strategic Plan Goals.

- a. Continue re-architecting network started last year to create stability and establish customer confidence in assessing applications, data and internet internally and for our mobile employees./(Excellence)
- b. Continue to centralize Microsoft software spending and establish large discounts and software upgradeability in the future by purchasing a Microsoft Enterprise purchasing agreement./(Direction)
- c. Continue to provide extensive training to IT staff to maintain the knowledge and skill sets required to support best of breed applications./(Excellence)
- d. Continue to manage the computer/network assets replacement program to maintain quality data equipment for all department computer and application users./(Direction)
- e. Study the Sungard HTE software extensively for future use and/or replacement./(Direction)



Objectives / Performance Measures

Effectiveness

	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
1. Provide application availability to meet all critical application scheduling requirements.	95%	98%	100%
2. Maintain critical network component availability at 95% or better of scheduled availability.	85%	95%	100%
3. Number of closed help-desk tickets.	4,320	4,015	3,500
4. Number of computers replaced in replacement program (started in 2013-2014 fiscal year), need replaced/replaced.	N/A	420/200	220/220
5. Maintain a customer work order satisfaction level of good/excellent 95% of the time.	100%	100%	100%
6. Projects – open/completed	40/38	50/25	30/25

INFORMATION TECHNOLOGY

Expenditures by Classification

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$1,174,087	\$1,417,194	\$1,427,612	\$1,603,026
Supplies	249,498	737,462	731,032	281,582
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Capital Outlay	1,256	18,421	18,421	18,421
Computer Replacement	<u>344,025</u>	<u>183,001</u>	<u>183,001</u>	<u>224,401</u>
Total Expenditures	\$2,571,092	\$3,517,687	\$3,322,518	\$3,522,332

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Director of Information Technology	1	1	1
H.T.E. Systems Analyst	1	1	1
H.T.E. Systems Supervisor	1	1	1
Infrastructure Supervisor	1	0	0
IT Infrastructure Supervisor	0	1	1
IT Mobile Support Analyst	0	1	1
IT Support Analyst	1	1	1
IT Support Specialist	3	3	3
Network Support Specialist	1	1	1
Projects and Support Supervisor	1	1	1
Software Systems Analyst	1	1	1
Software Systems Specialist	3	3	3
Software Systems Supervisor	1	1	1
Senior Administrative Assistant	1	1	1
System Administrator	1	1	1
Training Specialist	1	0	0
IT Training Specialist	<u>0</u>	<u>1</u>	<u>1</u>
Total Personnel	18	19	19

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Risk Management Fund
Overview

RISK MANAGEMENT FUND

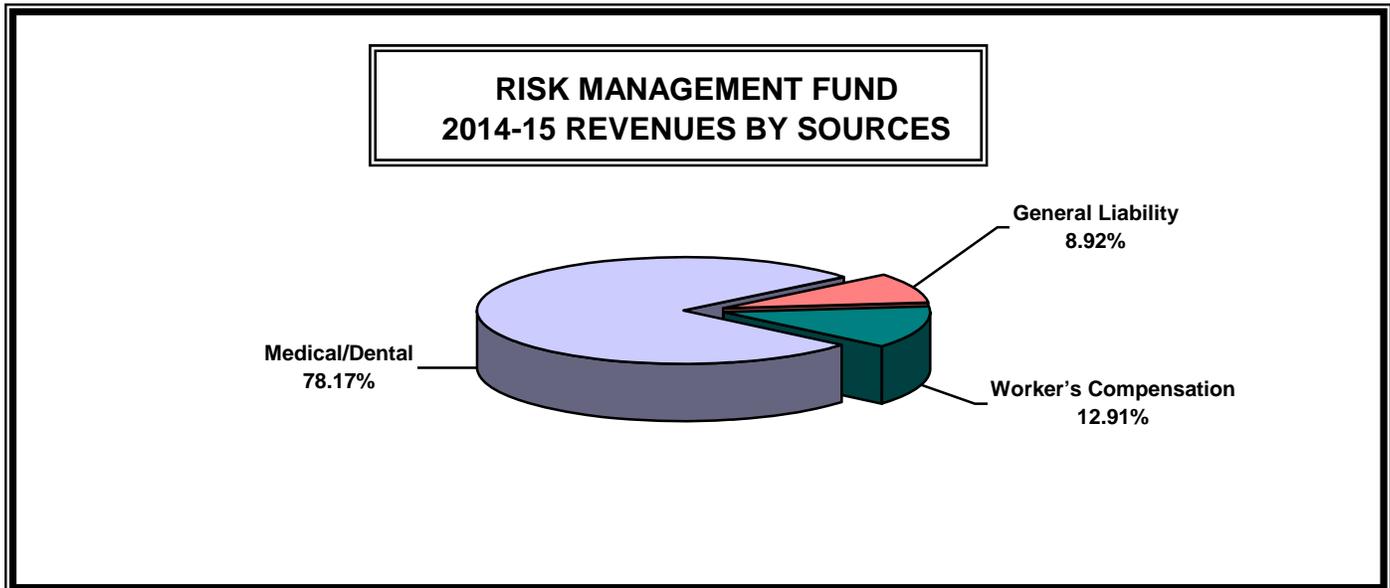
OVERVIEW

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$2,949,569	\$3,354,651	\$3,654,267	\$3,625,284
CURRENT REVENUES				
Medical/Dental	\$7,917,985	\$7,883,923	\$7,913,560	\$7,920,560
General Liability	877,874	877,874	890,000	890,000
Workers' Compensation	1,297,326	1,322,829	1,300,000	1,300,000
Insurance Claim Recovery	252,682	316,435	50,300	35,300
Interest Income	10,607	8,530	0	0
Transfer In	0	25,382	0	0
TOTAL CURRENT REVENUES	\$10,356,474	\$10,434,973	\$10,153,860	\$10,145,860
TOTAL FINANCING SOURCES	\$13,306,043	\$13,789,624	\$13,808,127	\$13,771,144
EXPENDITURES				
Administration	\$507,723	\$530,636	\$522,840	\$536,628
Benefits	1,116,387	1,686,640	1,671,716	1,693,990
Medical/Dental Claims	5,800,943	5,389,859	5,389,859	5,389,859
General Liability	685,714	849,680	849,680	849,680
Workers' Compensation	812,417	664,020	657,220	657,220
Health and Wellness	221,915	231,192	228,787	272,558
Clinical Services	429,058	442,177	438,413	472,116
GF Administrative Fee	377,235	370,136	370,136	425,481
TOTAL EXPENDITURES	\$9,951,392	\$10,164,340	\$10,128,651	\$10,297,532
ENDING FUND BALANCE	\$3,354,651	\$3,625,284	\$3,679,476	\$3,473,612

RISK MANAGEMENT FUND

OVERVIEW

Revenues	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
Medical/Dental				
Insurance Claim Recovery	\$22,686	\$15,770	\$25,000	\$10,000
Self-Funding Insurance	7,813,710	7,770,634	7,810,560	7,810,560
Life Insurance	104,274	113,289	103,000	110,000
Miscellaneous	14,313	46,876	0	0
Interest	8,156	6,496	0	0
Subtotal Revenue	<u>\$7,963,139</u>	<u>\$7,953,065</u>	<u>\$7,938,560</u>	<u>\$7,930,560</u>
General Liability				
Self-Funding Insurance	\$877,874	\$877,874	\$890,000	\$890,000
Auto Claim Recovery	74,578	32,387	10,000	10,000
G/L Claim Recovery	1,587	34,085	5,300	5,300
Property Insurance Recovery	0	0	0	0
Interest	978	774	0	0
Subtotal Revenue	<u>\$955,017</u>	<u>\$945,120</u>	<u>\$905,300</u>	<u>\$905,300</u>
Worker's Compensation				
Self-Funding Insurance	\$1,297,326	\$1,322,829	\$1,300,000	\$1,300,000
WC Claim Recovery	139,518	212,699	10,000	10,000
Interest	1,473	1,260	0	0
Subtotal Revenue	<u>\$1,438,317</u>	<u>\$1,536,788</u>	<u>\$1,310,000</u>	<u>\$1,310,000</u>
Total Revenue	<u><u>\$10,356,473</u></u>	<u><u>\$10,434,973</u></u>	<u><u>\$10,153,860</u></u>	<u><u>\$10,145,860</u></u>



RISK MANAGEMENT FUND

OVERVIEW

Revenues

It is the policy of the City not to purchase commercial insurance for the risks of losses to which it is exposed, except for certain stop-loss provisions. Instead, the City believes it is more economical to manage its risks internally and set aside assets for claim settlements in the Risk Management Fund. The fund is responsible for all claims for risk of loss to which the City is exposed, including general liability, property and casualty, employee health and accident, environmental, and antitrust. Medical claims exceeding \$250,000 per covered individual and workers' compensation claims in excess of \$350,000 (civilian) and \$500,000 (public safety) are covered through private insurance carriers. The City also carries catastrophic stop-loss reinsurance for general liability claims exceeding \$250,000. All other City funds participate in this fund.

The cost of providing claim servicing and claim payments are allocated by charging a "premium" to each fund. This revenue is obtained through internal service deductions to all applicable funds employing full-time personnel, dependent coverage premiums collected through payroll deduction, and retiree premium collections. Workers' Compensation premiums are charged by a percentage of salary per type of position and General Liability premiums are charged to each fund based on its percentage of the total budget.

The City has taken a pro-active approach to containing the cost of health care by creating the Family Health Program, which focuses on health rather than medicine. The benefit plan includes well-care for men, women, and children under the age of twelve. Annual well-man, well-woman, and well-child visits are free of charge. Depending upon which insurance plan the employee chooses, the co-pay for emergency room visits costs between \$80 and \$160, and the co-pay for hospital stays costs between \$240 and \$480. Through contract providers, preferred providers, co-pays, and the employee health clinic and fitness center, employees enjoy a wide array of benefits while the City maintains costs.

<u>Source</u>	2014-15 Budget		Increase/(Decrease) from 2013-14 Budget	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Medical/Dental	\$7,930,560	78.17%	(\$8,000)	(0.10%)
General Liability	905,300	8.92%	0	(0.00%)
Workers' Compensation	<u>1,310,000</u>	<u>12.91%</u>	<u>0</u>	<u>(0.00%)</u>
TOTAL	\$10,145,860	100.00%	(\$8,000)	(0.08%)

The 2014-15 projected revenues total \$10,145,860 in FY 2015. Medical/Dental is the largest source of revenue for this fund and is projected at \$7,930,560, comprising 78.17% of all fund revenue. Workers' Compensation and General Liability follow, making up 12.91% and 8.92% of fund revenues, respectively.

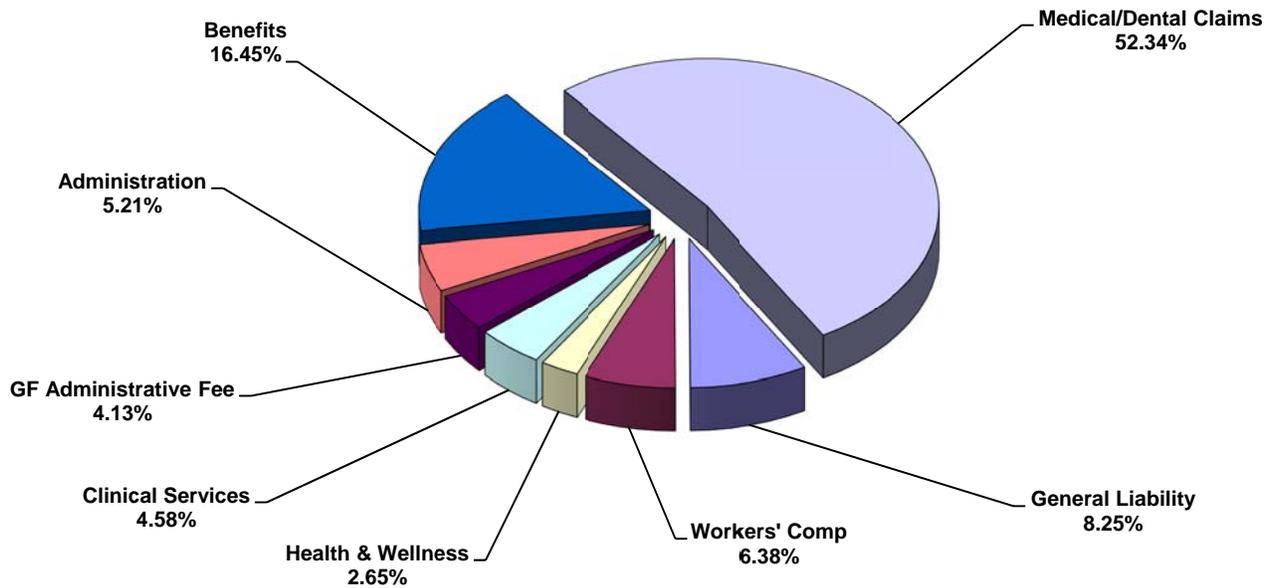
RISK MANAGEMENT FUND

OVERVIEW

Expenditures By Classification

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
Administration	\$507,723	\$530,636	\$522,840	\$536,628
Benefits	1,116,387	1,686,640	1,671,716	1,693,990
Medical/Dental Claims	5,800,943	5,389,859	5,389,859	5,389,859
General Liability	685,714	849,680	849,680	849,680
Workers' Compensation	812,417	664,020	657,220	657,220
Health and Wellness	221,915	231,192	228,787	272,558
Clinical Services	429,058	442,177	438,413	472,116
GF Administrative Fee	377,235	370,136	370,136	425,481
Total Expenditures	\$9,951,392	\$10,164,340	\$10,128,651	\$10,297,532

RISK MANAGEMENT FUND 2014-15 EXPENDITURES BY CLASSIFICATION



RISK MANAGEMENT FUND

OVERVIEW

Expenditures

The total projected expenditures for the 2014-15 fiscal year are anticipated to increase by \$168,881 over the 2013-14 adopted budget. The following is a comparative summary of expenditures by classification.

<u>Classification</u>	2014-15 Budget		Increase/(Decrease) From 2013-14 Budget	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Administration	\$536,628	5.21%	\$13,788	2.64%
Benefits	1,693,990	16.45%	22,274	1.33%
Medical/Dental Claims	5,389,859	52.34%	0	0.00%
General Liability	849,680	8.25%	0	0.00%
Workers' Compensation	657,220	6.38%	0	0.00%
Health & Wellness	272,558	2.65%	43,771	19.13%
Clinical Services	472,116	4.58%	33,703	7.69%
GF Administrative Fee	<u>425,481</u>	<u>4.13%</u>	<u>55,345</u>	<u>14.95%</u>
TOTAL	\$10,297,532	100.00%	\$168,881	1.67%

In 2014-15, the Risk Management Fund will fund 15 positions, the same number of positions that was funded in the previous year. Total expenditures will be held to a 1.67% increase, with the budgets of three of the divisions remaining at 2013-14 levels. The Administration budget for the upcoming fiscal year is \$536,628, up \$13,788 over last year's number. The additional funding will primarily be used to cover the cost of the 3% merit increase and compensation study changes.

The Benefits Division will realize a net increase of \$22,274, a 1.33% increase compared to the previous year's budget. This division has succeeded in controlling costs over the past several years by processing claims and pre-certifications that had previously been outsourced to private companies.

The Medical/Dental Claims budget of \$5,389,859 will remain at the same level as the previous year. Over the years, this category has realized relatively small budgetary increases, if any. The management of these costs is credited to the City's proactive approach to health and wellness.

Budgets for General Liability and Workers' Compensation will remain at the same level as last year, as efforts continue to be made to control these types of costs.

The Health and Wellness division will experience a budgetary increase of \$43,771 in 2014-15, up 19.13% compared to the previous year. The majority of the increase will be used to cover the cost of new equipment for the Fitness Center.

The Clinical Services budget for the upcoming fiscal year is \$472,116, an increase of \$33,703, or 7.69%, compared to last year's budget. The additional monies will primarily be used to replace equipment, fund the 3% merit increase, and cover the cost of compensation study changes.

RISK MANAGEMENT FUND

OVERVIEW

Expenditures (cont'd.)

The Administrative Fee is paid to the General Fund as compensation for services that it provides to the Risk Management Fund. In 2014-15, the General Fund Administrative Fee has been set at \$425,481. This represents an increase of \$55,345 compared to the previous year's budget.

Fund Balance

In 2012-13, the actual ending fund balance for the Risk Management Fund was \$3,354,651. In 2013-14, the estimated fund balance was \$3,625,284, a \$270,633, or 8.07%, increase compared to the previous year's actual balance. The increase in fund balance is due to the fact that insurance claim recoveries exceeded projections. In 2014-15, revenues are projected at \$10,145,860, and expenditures are estimated at \$10,297,532, resulting in an ending fund balance of \$3,473,612.

RISK MANAGEMENT FUND

CAPITAL OUTLAY

Fund and Department/Division	Item	Item Total	Total
RISK MANAGEMENT FUND			
Health and Wellness	Machinery & Equipment	\$38,045	
	Data Processing Equipment	<u>3,500</u>	
	Subtotal Health and Wellness		\$41,545
Clinical Services	Machinery & Equipment	19,465	
	Data Processing Equipment	<u>10,000</u>	
	Subtotal Clinical Services		<u>29,465</u>
TOTAL CAPITAL OUTLAY – RISK MANAGEMENT FUND			<u><u>\$71,010</u></u>

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Risk Management Fund
Detail by Department/Division

RISK MANAGEMENT FUND

DEPARTMENTS/DIVISIONS

Risk Management Administration
Benefits / Medical & Dental Claims
Health and Wellness
General Liability
Workers' Compensation
Clinical Services

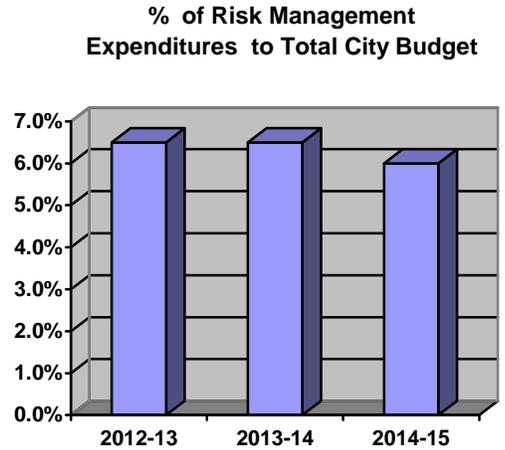
RISK MANAGEMENT

Mission

Risk Management provides services in the following areas: Employee Health Services, Personnel Safety and Property Loss Prevention, Property and Liability Insurance/Self-Insurance, Medical and Dental Insurance, and Workers' Compensation. Risk Management endeavors to control the cost of risk through activities that relate to risk finance, risk control, risk avoidance, and risk transfer. The department works to improve employees' safety and health, and thereby reduce the costs associated with injury and illness. The department also works to reduce claims for injury and damage from the public, and attempts to control their costs through investigation, negotiation and defense. Communication with employees, the public, City Management and key vendors and providers of services is key to the success of the Risk Management service mission.

Departmental Goals/(City's Value Statement Goals)

1. Continue developing Direct Provider Network./(Service)
2. Complete in-sourcing Utilization Management./(Service)
3. Create state association of onsite clinics./(Direction)
4. Expand direct contracts with providers./(Excellence)
5. Renew/renegeotiate all insurances without increases./ (Excellence)
6. Develop Joint Venture Child Care Center./(Excellence)
7. Continue maintaining control over costs./(Direction)



Objectives / Performance Measures

Effectiveness

	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
1. Percentage of Risk Management Expenditures to Total City Budget	6.50%	6.50%	6.00%
2. At Fault Motor Vehicle Accidents	25	30	30
3. Number of Vehicle Accidents per 100,000 Miles Driven*	.75	.60	.00
4. Workers' Compensation Lost Work Days	689	100	100
5. Workers' Compensation Expenditures per Lost Work Day	\$669	\$1,000	\$1,000
6. Average Cost Per Medical/Dental/Rx Claims per Member per Year	\$2,294	\$2,500	\$2,500

*Equipment Services no longer maintains mileage. This Performance Measure will be eliminated for the 2014-15 fiscal year.

RISK MANAGEMENT

Expenditures by Classification (Administration)

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$321,538	\$337,849	\$332,956	\$344,829
Supplies	16,032	29,703	26,800	26,800
Services	170,153	162,584	162,584	164,499
Maintenance	0	500	500	500
Capital Outlay	0	0	0	0
GF Administrative Fee	<u>377,235</u>	<u>370,136</u>	<u>370,136</u>	<u>425,481</u>
Total Expenditures	\$884,958	\$900,772	\$892,976	\$962,109

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Director of Risk Management	1	1	1
Claims Processor	2	2	2
Health and Wellness Coordinator	1	1	1
Director of Employee Health Services	1	1	1
Medical Assistant	3	3	3
Benefits Supervisor	1	1	1
Utilization Review Coordinator	1	1	1
Benefits Coordinator	1	1	1
Benefits Customer Service Representative	1	1	1
Safety Coordinator	1	1	1
Claims Coordinator	1	1	1
Fitness Coordinator	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	15	15	15

RISK MANAGEMENT FUND

Benefits/Medical & Dental Claims

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$291,992	\$349,860	\$337,611	\$361,766
Supplies	6,834	20,882	20,882	20,882
Services	18,514	16,481	16,481	14,600
Maintenance	13,233	4,000	4,000	4,000
Capital Outlay	0	0	0	0
Insurance Requirements	<u>6,586,757</u>	<u>6,685,276</u>	<u>6,682,601</u>	<u>6,682,601</u>
Total Expenditures	\$6,917,330	\$7,076,499	\$7,061,575	\$7,083,849

Health and Wellness

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$132,895	\$128,296	\$127,867	\$132,405
Supplies	19,897	39,330	39,330	39,330
Services	22,401	34,866	32,890	34,078
Maintenance	0	25,200	25,200	25,200
Capital Outlay	<u>46,722</u>	<u>3,500</u>	<u>3,500</u>	<u>41,545</u>
Total Expenditures	\$221,915	\$231,192	\$228,787	\$272,558

RISK MANAGEMENT FUND

General Liability Expenditures

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$16,718	\$10,612	\$10,612	\$10,612
Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	0	0	0	0
Capital Outlay	0	0	0	0
Insurance Requirements	668,996	839,068	839,068	839,068
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$685,714	\$849,680	\$849,680	\$849,680

Workers' Compensation Expenditures

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	0	0	0	0
Capital Outlay	0	0	0	0
Insurance Requirements	<u>812,417</u>	<u>664,020</u>	<u>657,220</u>	<u>657,220</u>
Total Expenditures	\$812,417	\$664,020	\$657,220	\$657,220

RISK MANAGEMENT FUND

Clinical Services

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$238,095	\$285,836	\$282,072	\$298,263
Supplies	134,148	98,690	98,690	99,376
Services	56,815	45,151	45,151	42,512
Maintenance	0	2,500	2,500	2,500
Capital Outlay	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>29,465</u>
Total Expenditures	\$429,058	\$442,177	\$438,413	\$472,116

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Debt Service Fund
Overview

DEBT SERVICE FUND

OVERVIEW

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$657,522	\$661,216	\$646,781	\$666,327
CURRENT REVENUES				
Ad Valorem Tax Revenue	\$2,907,949	\$6,922,137	\$6,922,137	\$6,872,905
Interest Income	2,250	2,324	0	0
Miscellaneous	0	0	0	0
TOTAL CURRENT REVENUES	\$2,910,199	\$6,924,461	\$6,922,137	\$6,872,905
TOTAL FINANCING SOURCES	\$3,567,721	\$7,585,677	\$7,568,918	\$7,539,232
EXPENDITURES				
2004 Certificates of Obligation	\$112,888	\$0	\$0	\$0
2005 Certificates of Obligation	329,050	238,768	327,863	148,261
2006 Certificates of Obligation	764,661	623,165	764,549	488,881
2006 Refunding Issue	696,900	700,800	700,800	703,700
2007 Certificates of Obligation	249,200	252,500	252,500	245,800
2009 Refunding Issue	382,925	388,700	388,700	388,288
2012 Refunding Issue	367,950	483,350	483,350	487,450
2013 Certificates of Obligation	0	3,996,840	3,999,000	3,997,075
2014 Refunding Issue	0	52,223	0	408,700
Bond Issuance	0	178,254	0	0
Payment to Escrow	0	0	0	0
Bank Services Charges	2,931	4,750	4,750	4,750
TOTAL EXPENDITURES	\$2,906,505	\$6,919,350	\$6,921,512	\$6,872,905
ENDING FUND BALANCE	\$661,216	\$666,327	\$647,406	\$666,327

SCHEDULE OF OUTSTANDING DEBT

OVERVIEW

General Debt Service Fund

General Debt Service is used to account for the monies set aside for the payment of principal and interest to holders of the City's general obligation bonds, the sale of which finance long-term capital improvements such as facilities, streets, drainage, and parks.

A general obligation (GO) bond is a legal debt instrument used to finance permanent public projects within city limits. The GO bond is backed by the tax base and the City's ability to tax for repayment of indebtedness. The state requires incorporated cities to submit proposed bond issues to a public referendum and receive voter authorization prior to bond issuance (Article 701). City Council must issue a "Public Notice" on the same day for two successive weeks, fourteen days prior to the bond election (Article 704). City Council is authorized to enact a tax rate sufficient to pay annual principal and interest requirements (Article 707). State law allows an incorporated city to refund a bond issue in order to reduce bonded indebtedness (Article 802b-2).

In 2005, Certificates of Obligation, Series 2005 were issued in the amount of \$5,400,000. Monies generated from this issue were used to renovate certain parks and to fund the Drainage Improvement Program, the Paving/Curb & Gutter Program, and the JBS/BI-20 Interchange.

In 2005-06, the City issued \$10,150,000 in Certificates of Obligation, Series 2006 to replace three fire stations, upgrade the radio system, and make certain improvements at the Golf Course.

General Obligation Refunding Bonds, Series 2006 were issued in 2006-07 in the amount of \$18,735,000 at a 4% interest rate. Of this amount, \$5,905,000 was issued to advance refund a portion of the outstanding Certificates of Obligation, Series 2000 in the amount of \$5,580,000. The issuance of the advance refunding bonds reduced the City's total debt service requirements by \$299,897 over the life of the issue.

After the 2007-08 Proposed Budget was filed, City Council authorized the issuance of \$4,345,000 in Certificates of Obligation, Series 2007 to pay for park, street, and traffic improvements.

In 2008-09, the 2009 Refunding Bonds were issued to refund the Series 1998 Certificates of Obligation in the amount of \$3,195,000, for a present-value savings of 4.674%.

The City issued \$6,780,000 in Refunding Bonds in 2011-12 to pay off the \$1,810,000 balance of the 2001 bond series and pay \$5,085,000 against the 2004 bond series balance. The refunding issue resulted in a present value savings of \$810,758.

In 2012-13, Certificates of Obligation, Series 2013 were issued in the amount of \$51,335,000. Proceeds from this issue were designated to fund street, parks, and drainage improvements.

In FY 2014, the Series 2014 G.O. Refunding Bonds were issued in the amount of \$10,060,000. Of this amount, \$4,225,000 was used to advance refund a portion of the outstanding Certificates of Obligation, Series 2005, and \$6,285,000 to advance refund a portion of the outstanding Certificates of Obligation, Series 2006. This refunding issue resulted in a present value savings of \$646,270.

SCHEDULE OF OUTSTANDING DEBT

OVERVIEW

No new debt will be issued in FY 2015. The debt service requirement for the upcoming fiscal year is \$6,872,905, a 0.70% decrease compared to FY 2014.

Legal Debt Margin Information

At the start of fiscal year 2014-15, the City's debt limit based on assessed property tax value was \$106,340,578 and total net debt applicable to the limit was \$75,968,673, resulting in a legal debt margin of \$30,371,905.

Note: General property taxes are limited by Home Rule Charter to \$2.00 per \$100 for assessed valuation. There is no limitation within the \$2.00 ceiling for debt service.

Water and Sewer Debt Service

Water and Sewer Debt Service is used to finance long-term capital improvements. A revenue bond is a legal debt instrument used to finance permanent public projects. The bond is backed by the full faith and credit of the issuing government, and is paid for by revenue from user rates. Unlike GO bonds, revenue bonds do not require voter approval. The City Council is authorized to approve the bond and set the user rates to make the annual payments. State law allows an incorporated city to refund a bond as a method to reduce bonded indebtedness (Article 802b-2).

General Obligation Refunding Bonds, Series 2006 were issued in 2006-07 in the amount of \$18,735,000 at a 4% interest rate. Of this amount, \$12,830,000 was issued to advance refund a portion of the outstanding Waterworks and Sewer System Revenue Bonds, Series 2001 in the amount of \$12,225,000. The issuance of the refunding bonds reduced the total debt service requirements by \$651,551 over the life of the issue.

After the 2007-08 proposed budget was filed, Certificates of Obligation, Series 2007 were issued in the amount of \$62,855,000. Proceeds were designated for major water and sewer improvements, including water and sewer line replacements, Water Treatment Plant improvements, and other major water and sewer projects.

In 2008-09, the 2009 Refunding Bonds were issued to refund a portion of the 2001 Series Refunding Revenue Bonds in the amount of \$3,965,000. The issuance of these bonds resulted in a net present-value savings of 8.07% of this refunded principal.

No new water and sewer debt was issued between 2009-10 and 2012-13. During this time, CIP monies and proceeds from the 2007 bond issue were sufficient to cover the cost of all major water and sewer projects.

No additional debt was issued in FY 2014. The 2013-14 debt service requirement was \$7,689,046, reflecting an increase of \$3,142 over the previous year.

In FY 2015, the debt service requirement is \$7,602,638, down \$86,408 compared to the FY 2014 number. No new debt will be issued in the upcoming fiscal year.

GENERAL DEBT SERVICE FUND
GENERAL DEBT SERVICE FUND 2014-15

CITY OF ODESSA
COMBINED SCHEDULE OF GENERAL DEBT SERVICE
SEPTEMBER 30, 2014

	SERIES 2005 CERTIFICATES OF OBLIGATION			SERIES 2006 CERTIFICATES OF OBLIGATION		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2015	\$ 145,000	\$ 3,261	\$ 148,261	\$ 460,000	\$ 28,881	\$ 488,881
2016				480,000	9,840	489,840
2017						
2018						
2019						
2020						
2021						
2022						
2023						
2024						
2025						
2026						
	<u>\$ 145,000</u>	<u>\$ 3,261</u>	<u>\$ 148,261</u>	<u>\$ 940,000</u>	<u>\$ 38,721</u>	<u>\$ 978,721</u>

GENERAL DEBT SERVICE FUND
GENERAL DEBT SERVICE FUND 2014-15

CITY OF ODESSA
COMBINED SCHEDULE OF GENERAL DEBT SERVICE
SEPTEMBER 30, 2014

	SERIES 2006 REFUNDING ISSUE			SERIES 2007 CERTIFICATES OF OBLIGATION		
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$ 565,000	\$ 138,700	\$ 703,700	\$ 40,000	\$ 205,800	\$ 245,800
2016	595,000	115,500	710,500	45,000	203,875	248,875
2017	630,000	91,000	721,000	45,000	201,625	246,625
2018	655,000	65,300	720,300	55,000	199,125	254,125
2019	690,000	38,400	728,400	65,000	196,125	261,125
2020	615,000	12,300	627,300	80,000	192,500	272,500
2021	-	-	-	450,000	179,250	629,250
2022	-	-	-	475,000	156,125	631,125
2023	-	-	-	490,000	132,000	622,000
2024	-	-	-	530,000	106,500	636,500
2025	-	-	-	545,000	79,625	624,625
2026	-	-	-	610,000	50,750	660,750
2027	-	-	-	710,000	17,750	727,750
	<u>\$ 3,750,000</u>	<u>\$ 461,200</u>	<u>\$ 4,211,200</u>	<u>\$ 4,140,000</u>	<u>\$ 1,921,050</u>	<u>\$ 6,061,050</u>

GENERAL DEBT SERVICE FUND
GENERAL DEBT SERVICE FUND 2014-15

CITY OF ODESSA
COMBINED SCHEDULE OF GENERAL DEBT SERVICE
SEPTEMBER 30, 2014

	SERIES 2009 REFUNDING ISSUE			SERIES 2012 REFUNDING ISSUE		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2015	\$ 325,000	\$ 63,288	\$ 388,288	\$ 300,000	\$ 187,450	\$ 487,450
2016	335,000	50,900	385,900	395,000	180,500	575,500
2017	350,000	37,200	387,200	425,000	172,300	597,300
2018	370,000	22,800	392,800	485,000	163,200	648,200
2019	385,000	7,700	392,700	520,000	150,550	670,550
2020	-	-	-	695,000	132,325	827,325
2021	-	-	-	1,025,000	106,525	1,131,525
2022	-	-	-	785,000	79,375	864,375
2023	-	-	-	825,000	51,100	876,100
2024	-	-	-	865,000	17,300	882,300
2025	-	-	-	-	-	-
2026	-	-	-	-	-	-
2027	-	-	-	-	-	-
	<u>\$ 1,765,000</u>	<u>\$ 181,888</u>	<u>\$ 1,946,888</u>	<u>\$ 6,320,000</u>	<u>\$ 1,240,625</u>	<u>\$ 7,560,625</u>

GENERAL DEBT SERVICE FUND
GENERAL DEBT SERVICE FUND 2014-15

CITY OF ODESSA
COMBINED SCHEDULE OF GENERAL DEBT SERVICE
SEPTEMBER 30, 2014

	SERIES 2013 CERTIFICATES OF OBLIGATION			SERIES 2014 REFUNDING BONDS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2015	\$ 1,710,000	\$ 2,287,075	\$ 3,997,075	\$ -	\$ 408,700	\$ 408,700
2016	1,760,000	2,239,300	3,999,300	155,000	407,150	562,150
2017	1,805,000	2,194,850	3,999,850	665,000	398,950	1,063,950
2018	1,865,000	2,130,175	3,995,175	810,000	376,100	1,186,100
2019	1,965,000	2,034,425	3,999,425	860,000	342,700	1,202,700
2020	2,065,000	1,933,675	3,998,675	1,010,000	305,300	1,315,300
2021	2,170,000	1,827,800	3,997,800	1,050,000	264,100	1,314,100
2022	2,280,000	1,716,550	3,996,550	1,095,000	215,725	1,310,725
2023	2,400,000	1,599,550	3,999,550	1,175,000	158,975	1,333,975
2024	2,510,000	1,486,213	3,996,213	1,210,000	105,400	1,315,400
2025	2,620,000	1,375,563	3,995,563	1,285,000	55,500	1,340,500
2026	2,750,000	1,249,500	3,999,500	745,000	14,900	759,900
2027	2,890,000	1,108,500	3,998,500	-	-	-
2028	3,035,000	960,375	3,995,375	-	-	-
2029	3,195,000	804,625	3,999,625	-	-	-
2030	3,355,000	640,875	3,995,875	-	-	-
2031	3,530,000	468,750	3,998,750	-	-	-
2032	3,710,000	287,750	3,997,750	-	-	-
2033	3,900,000	97,500	3,997,500	-	-	-
	<u>\$ 49,515,000</u>	<u>\$ 26,443,051</u>	<u>\$ 75,958,051</u>	<u>\$ 10,060,000</u>	<u>\$ 3,053,500</u>	<u>\$ 13,113,500</u>

GENERAL DEBT SERVICE FUND
GENERAL DEBT SERVICE FUND 2014-15

CITY OF ODESSA
COMBINED SCHEDULE OF GENERAL DEBT SERVICE
SEPTEMBER 30, 2014

	PRINCIPAL	TOTAL INTEREST	TOTAL
2015	\$ 3,545,000	\$ 3,323,155	\$ 6,868,155
2016	3,765,000	3,207,065	6,972,065
2017	3,920,000	3,095,925	7,015,925
2018	4,240,000	2,956,700	7,196,700
2019	4,485,000	2,769,900	7,254,900
2020	4,465,000	2,576,100	7,041,100
2021	4,695,000	2,377,675	7,072,675
2022	4,635,000	2,167,775	6,802,775
2023	4,890,000	1,941,625	6,831,625
2024	5,115,000	1,715,413	6,830,413
2025	4,450,000	1,510,688	5,960,688
2026	4,105,000	1,315,150	5,420,150
2027	3,600,000	1,126,250	4,726,250
2028	3,035,000	960,375	3,995,375
2029	3,195,000	804,625	3,999,625
2030	3,355,000	640,875	3,995,875
2031	3,530,000	468,750	3,998,750
2032	3,710,000	287,750	3,997,750
2033	3,900,000	97,500	3,997,500
	<u>\$ 76,635,000</u>	<u>\$ 33,343,296</u>	<u>\$ 109,978,296</u>

SCHEDULE OF REVENUE BOND REQUIREMENT
WATER AND SEWER DEBT 2014-15

CITY OF ODESSA
COMBINED SCHEDULE OF REVENUE BOND REQUIREMENTS
SEPTEMBER 30, 2014

	SERIES 2006			SERIES 2007		
	REFUNDING REVENUE BONDS			CERTIFICATES OF OBLIGATION		
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$ 3,330,000	\$ 66,600	\$ 3,396,600	\$ -	\$ 3,142,750	\$ 3,142,750
2016	-	-	-	3,920,000	3,044,750	6,964,750
2017	-	-	-	4,120,000	2,843,750	6,963,750
2018	-	-	-	4,330,000	2,632,500	6,962,500
2019	-	-	-	4,555,000	2,410,375	6,965,375
2020	-	-	-	4,785,000	2,176,875	6,961,875
2021	-	-	-	5,035,000	1,931,375	6,966,375
2022	-	-	-	5,290,000	1,673,250	6,963,250
2023	-	-	-	5,560,000	1,402,000	6,962,000
2024	-	-	-	5,850,000	1,116,750	6,966,750
2025	-	-	-	6,150,000	816,750	6,966,750
2026	-	-	-	6,465,000	501,375	6,966,375
2027	-	-	-	6,795,000	169,875	6,964,875
	<u>\$ 3,330,000</u>	<u>\$ 66,600</u>	<u>\$ 3,396,600</u>	<u>\$ 62,855,000</u>	<u>\$ 23,862,375</u>	<u>\$ 86,717,375</u>

SCHEDULE OF REVENUE BOND REQUIREMENT
WATER AND SEWER DEBT 2014-15

CITY OF ODESSA
COMBINED SCHEDULE OF REVENUE BOND REQUIREMENTS
SEPTEMBER 30, 2014

	SERIES 2009			TOTAL		
	REFUNDING REVENUE BONDS					
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$ 1,045,000	\$ 18,288	\$ 1,063,288	\$ 4,375,000	\$ 3,227,638	\$ 7,602,638
2016	-	-	-	3,920,000	3,044,750	6,964,750
2017	-	-	-	4,120,000	2,843,750	6,963,750
2018	-	-	-	4,330,000	2,632,500	6,962,500
2019	-	-	-	4,555,000	2,410,375	6,965,375
2020	-	-	-	4,785,000	2,176,875	6,961,875
2021	-	-	-	5,035,000	1,931,375	6,966,375
2022	-	-	-	5,290,000	1,673,250	6,963,250
2023	-	-	-	5,560,000	1,402,000	6,962,000
2024	-	-	-	5,850,000	1,116,750	6,966,750
2025	-	-	-	6,150,000	816,750	6,966,750
2026	-	-	-	6,465,000	501,375	6,966,375
2027	-	-	-	6,795,000	169,875	6,964,875
	<u>\$ 1,045,000</u>	<u>\$ 18,288</u>	<u>\$ 1,063,288</u>	<u>\$ 67,230,000</u>	<u>\$ 23,947,263</u>	<u>\$ 91,177,263</u>

2014-15 OUTSTANDING LEASE AGREEMENTS

CITY OF ODESSA, TEXAS SCHEDULE OF CAPITAL LEASE REQUIREMENTS

FIRE TRUCK LEASE

Year	Principal	Interest	Total
2014-15	\$ 498,540	\$ 36,211	\$ 534,751
2015-16	518,935	15,815	534,750
TOTAL	<u>\$ 1,017,475</u>	<u>\$ 52,026</u>	<u>\$ 1,069,501</u>

MOTOROLA LEASE

Year	Principal	Interest	Total
2014-15	\$ 696,725	\$ 101,254	\$ 797,979
2015-16	715,892	82,087	797,979
2016-17	735,586	62,393	797,979
2017-18	755,822	42,157	797,979
2018-19	776,615	21,364	797,979
TOTAL	<u>\$ 3,680,640</u>	<u>\$ 309,255</u>	<u>\$ 3,989,895</u>

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Community Development Fund
Overview

COMMUNITY DEVELOPMENT FUND

OVERVIEW

	2012-13 Budget	2013-14 Budget	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0
CURRENT REVENUES				
Block Grant Funds (CDBG)	\$1,027,852	\$799,585	\$825,583	\$767,935
Unprogrammed Funds	0	102,816	0	99,530
HOME Grant Funds	437,450	228,117	219,186	405,190
GF Transfer In	0	0	0	12,479
TOTAL CURRENT REVENUES	\$1,465,302	\$1,130,518	\$1,044,769	\$1,285,134
TOTAL FINANCING SOURCES	\$1,465,302	\$1,130,518	\$1,044,769	\$1,285,134
EXPENDITURES				
Personal Services	\$475,062	\$385,025	\$275,778	\$267,757
Supplies	26,394	33,027	28,418	37,012
Services	118,600	128,706	133,441	145,149
Maintenance	10,000	10,500	2,426	17,500
Capital Outlay	5,249	15,557	11,249	14,313
Projects/Programs	829,997	557,703	593,457	803,403
TOTAL EXPENDITURES	\$1,465,302	\$1,130,518	\$1,044,769	\$1,285,134
ENDING FUND BALANCE	\$0	\$0	\$0	\$0

COMMUNITY DEVELOPMENT FUND

OVERVIEW

	2014-15 Budget
Beginning Fund Balance	\$0
Current Revenues	
Block Grant Funds (CDBG)	\$767,935
Unprogrammed Funds	99,530
HOME Grant Funds	405,190
General Fund Transfer In	12,479
Total Current Revenues	\$1,285,134
Total Financing Sources	\$1,285,134
Expenditures:	
Program Administration	\$161,578
Housing Rehabilitation	344,489
Demolition Program	189,925
Code Enforcement	92,429
HOME Program	405,190
Meals on Wheels	25,000
Odessa Affordable Housing	25,000
Main Street Façade Improvement Program	10,000
Family Promise of Odessa	10,000
Able Center	21,523
Total Expenditures	\$1,285,134
Ending Fund Balance	\$0

COMMUNITY DEVELOPMENT FUND

CAPITAL OUTLAY

Fund and Department/Division	Item	Item Total	Total
COMMUNITY DEVELOPMENT			
CD Administration	Data Processing Equipment	<u>\$14,313</u>	
	Subtotal CD Administration		<u>\$14,313</u>
	TOTAL CAPITAL OUTLAY – COMMUNITY DEV. FUND		<u>\$14,313</u>

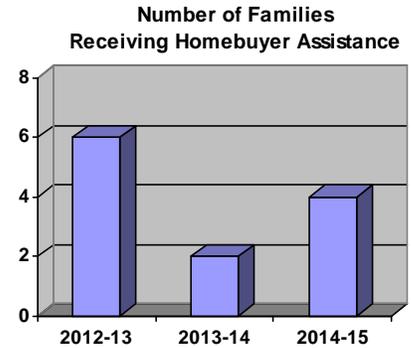
COMMUNITY DEVELOPMENT

Mission

The primary objective of the Community Development Block Grant Program and the HOME Program is to develop and revitalize communities by providing decent housing, a suitable living environment, and expanding economic opportunities and human services for persons of low and moderate income.

Departmental Goals/(City's Value Statement Goals)

1. Offer down payment & closing cost assistance to eligible homebuyers./(Service)
2. Eliminate slum & blight./(Service)
3. Provide rehab & emergency rehab assistance to eligible applicants./(Service)
4. Fund social service agencies that offer services to low-moderate income citizens./(Service)



Objectives / Performance Measures

Effectiveness

1. Provide reconstruction/rehabilitation assistance to 4 households.
2. Assist 2 families through the Community Development Housing Organization.*
3. Provide homebuyer assistance to families through a down payment and closing cost assistance program.
4. Continue to provide human services assistance (due to reduced funding, fewer people are receiving public service assistance).

	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
--	-----------------------------	-------------------------------	-----------------------------

	8	7	4
	4	0	0
	6	2	4
	85%	20%	100%

*Due to changes in HOME Regulations, there is no longer a Community Development Housing Organization.

COMMUNITY DEVELOPMENT

Expenditures by Classification

	<u>2011-12 Budget</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Personal Services	\$475,062	\$385,025	\$275,778	\$267,757
Supplies	26,394	33,027	28,418	37,012
Services	118,600	128,706	133,441	145,149
Maintenance	10,000	10,500	2,426	17,500
Capital Outlay	5,249	15,557	11,249	14,313
Projects/Programs	<u>829,997</u>	<u>557,703</u>	<u>593,457</u>	<u>803,403</u>
Total Expenditures	\$1,465,302	\$1,130,518	\$1,044,769	\$1,285,134

Personnel by Job Title

	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>	<u>2014-15 Fiscal Year</u>
Director of Community Development ***	1	1	1
Program Manager *	1	0	0
Community Development/Housing Manager *	0	1	1
Program Assistant *	1	0	0
Community Development/Housing Assistant *	0	1	0
Housing Assistant *	1	1	1
Demolition Inspector *	1	1	1
Housing Construction Manager *	1	1	1
Neighborhood Services Supervisor ** ***	1	0	0
Code Enforcement Supervisor ** ***	0	1	1
Code Enforcement Coordinator ***	1	1	1
Code Enforcement Officer * ***	7	11	11
Code Enforcement Clerk ***	0	1	1
Administrative Assistant **	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	16	21	20
Funding Sources:			
Community Development *	8.5	6	5
Solid Waste Fund **	1.5	1.5	1.5
General Fund ***	<u>6</u>	<u>13.5</u>	<u>13.5</u>
Total Personnel	16	21	20

CITY OF ODESSA

FY 2014-15

ADOPTED BUDGET

Ratliff Ranch Golf Course Fund
Overview

RATLIFF RANCH GOLF COURSE FUND

OVERVIEW

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	(\$216,988)	(\$127,160)	(\$40,667)	\$1,693
CURRENT REVENUES				
Green Fees	\$657,332	\$762,500	\$762,500	\$719,500
Pro Shop Sales	317,978	282,829	282,829	315,000
Range Tokens	61,041	40,000	40,000	60,000
Grill Rental	43,433	42,000	42,000	42,000
Carts	360,322	340,400	340,400	346,400
GF Transfer In	200,000	236,992	200,000	200,000
Other Revenue	5,620	5,100	5,100	5,100
TOTAL CURRENT REVENUES	\$1,645,726	\$1,709,821	\$1,672,829	\$1,688,000
TOTAL FINANCING SOURCES	\$1,428,738	\$1,582,661	\$1,632,162	\$1,689,693
EXPENDITURES				
Personal Services	\$594,277	\$719,960	\$766,292	\$820,949
Supplies	333,331	226,279	225,883	225,883
Services	562,272	575,296	575,296	584,661
Maintenance	66,018	59,433	57,772	57,772
TOTAL EXPENDITURES	\$1,555,898	\$1,580,968	\$1,625,243	\$1,689,265
ENDING FUND BALANCE	(\$127,160)	\$1,693	\$6,919	\$428

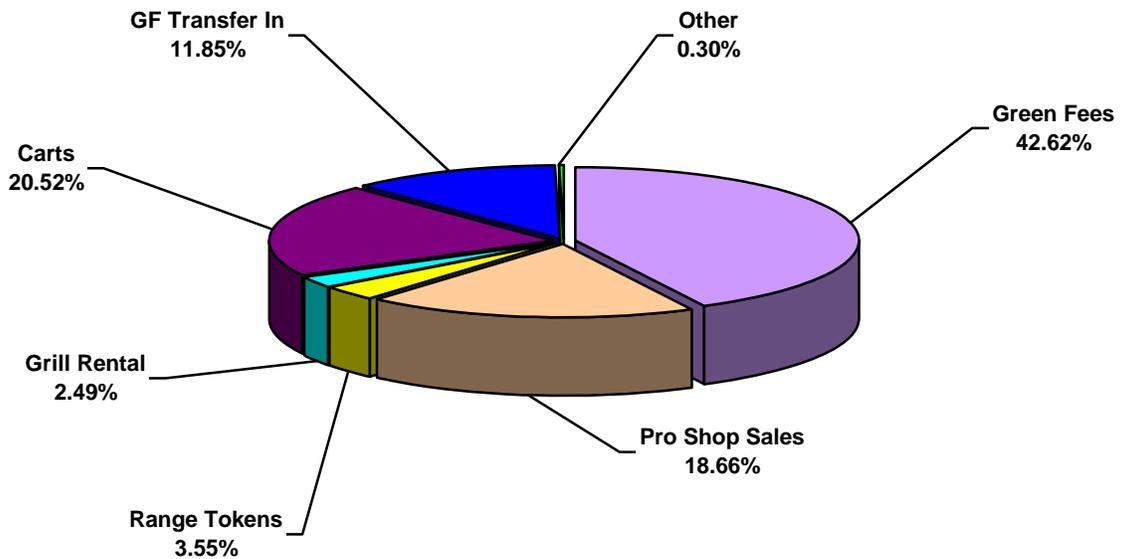
RATLIFF RANCH GOLF COURSE FUND

OVERVIEW

Revenues

	<u>2012-13 Actual</u>	<u>2013-14 Estimated</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Green Fees	\$657,332	\$762,500	\$762,500	\$719,500
Pro Shop Sales	317,978	282,829	282,829	315,000
Range Tokens	61,041	40,000	40,000	60,000
Grill Rental	43,433	42,000	42,000	42,000
Carts	360,322	340,400	340,400	346,400
GF Transfer In	200,000	236,992	200,000	200,000
Other Revenue	5,620	5,100	5,100	5,100
Total Revenue	<u>\$1,645,726</u>	<u>\$1,709,821</u>	<u>\$1,672,829</u>	<u>\$1,688,000</u>

**RATLIFF RANCH GOLF COURSE FUND
2014-15 REVENUES BY SOURCES**



RATLIFF RANCH GOLF COURSE FUND

OVERVIEW

Revenues

The City of Odessa purchased the Ratliff Ranch Golf Course in December 2005, with the intention of providing the general public with access to its first municipal golf course. Over the years, several improvements have been made to the golf course. Together with an advertising campaign aimed at building the customer base, these improvements have led to increased attendance and revenues.

The following is a comparative summary of Ratliff Ranch Golf Course Revenues.

<u>Source</u>	2014-15 Budget		Increase / (Decrease) from 2013-14 Budget	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Green Fees	\$719,500	42.62%	(\$43,000)	(5.64%)
Pro Shop Sales	315,000	18.66%	32,171	11.37%
Range Tokens	60,000	3.55%	20,000	50.00%
Grill Rental	42,000	2.49%	0	0.00%
Carts	346,400	20.52%	6,000	1.76%
GF Transfer In	200,000	11.85%	0	0.00%
Other Revenue	<u>5,100</u>	<u>0.30%</u>	<u>0</u>	<u>0.00%</u>
TOTAL	\$1,688,000	100.00%	\$15,171	0.91%

In 2014-15, it is anticipated that Golf Course revenues will reach \$1,688,000. This represents an increase of \$15,171, or 0.91%, compared to last year's projection.

The Green Fees category is the single largest source of income for the Golf Course, comprising 42.62% of the overall budget. Projections indicate that this category will experience a \$43,000, or 5.64%, decrease compared to 2013-14 numbers.

The second largest source of revenue, Golf Cart Rentals, accounts for 20.52% of the total revenue for this fund. This category is expected to bring in an additional \$6,000 in revenue in 2014-15.

Pro Shop Sales, Range Tokens, and Grill Rental will bring in revenues of \$315,000, \$60,000, and \$42,000, respectively. Together, these categories make up 24.70% of total Golf Course revenue, generating \$52,171 in additional revenue compared to the previous year.

The General Fund transfer-in for the upcoming fiscal year is \$200,000, the same as it was last year. The budget for this line item accounts for 11.85% of all Golf Course revenues.

The budget for Other Revenue will not change in 2014-15. This category accounts for \$5,100, or 0.30%, of the total revenue for this fund.

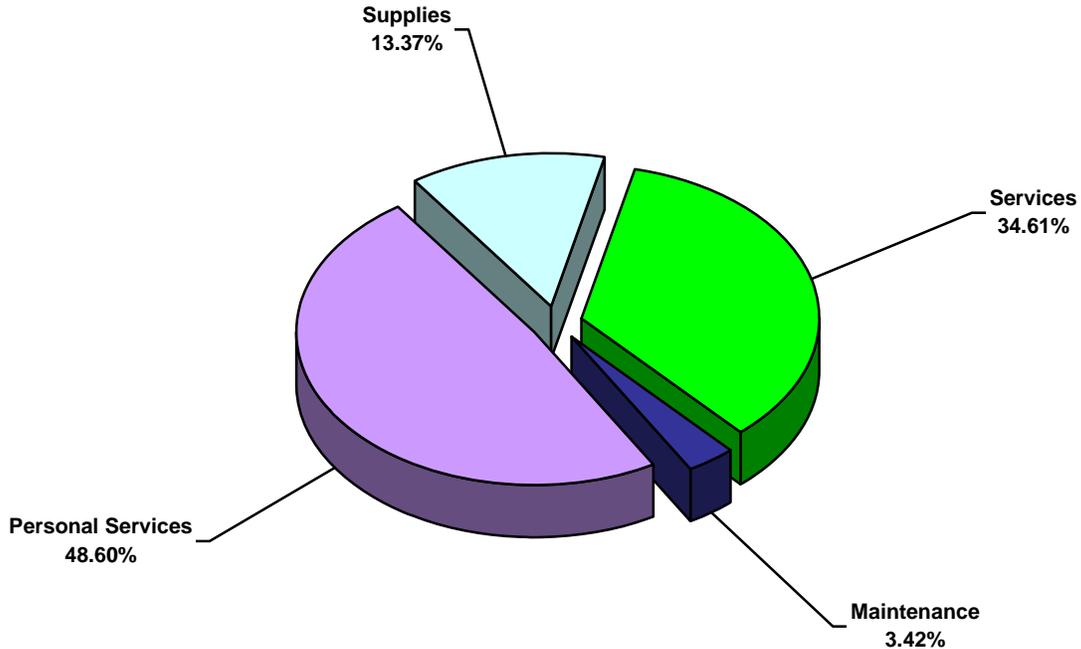
RATLIFF RANCH GOLF COURSE FUND

OVERVIEW

Expenditures By Classification

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
Personal Services	\$594,277	\$719,960	\$766,292	\$820,949
Supplies	333,331	226,279	225,883	225,883
Services	562,272	575,296	575,296	584,661
Maintenance	66,018	59,433	57,772	57,772
Capital Outlay	0	0	0	0
	<u>\$1,555,898</u>	<u>\$1,580,968</u>	<u>\$1,625,243</u>	<u>\$1,689,265</u>

RATLIFF RANCH GOLF COURSE FUND 2014-15 EXPENDITURES BY CLASSIFICATION



RATLIFF RANCH GOLF COURSE FUND

OVERVIEW

Expenditures

Ratliff Ranch Golf Course Fund's budgeted expenditures are \$1,689,265 for 2014-15. This represents an increase of 3.94% compared to last year's budget. The major factors contributing to the increase include the addition of four new positions to the fund and the implementation of the new employee compensation plan. Below is a comparative summary of budgeted expenditures by classification.

<u>Source</u>	2014-15 Budget		Increase / (Decrease) from 2013-14 Budget	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$820,949	48.60%	\$54,657	7.13%
Supplies	225,883	13.37%	0	0.00%
Services	584,661	34.61%	9,365	1.63%
Maintenance	<u>57,772</u>	<u>3.42%</u>	<u>0</u>	<u>0.00%</u>
TOTAL	\$1,689,265	100.00%	\$64,022	3.94%

In 2014-15, the Golf Course budget will fund 13 positions, the same number of positions that was funded in the previous year. The Personal Services budget of \$820,949 covers salary and benefit costs for the Golf Course. This category is expected to realize an increase of \$54,657, or 7.13%, compared to the 2013-14 budget. The majority of the increase will be used to fund the 3% raise and the compensation study changes.

Together, the Supplies and Maintenance budgets comprise 16.79% of the total Golf Course budget. Funding levels for both categories will remain the same as last year, as it is anticipated that no additional funds will be necessary to cover normal operating costs.

Services expenditures make up 34.61% of the total Golf Course budget. This category's budget is used to maintain the fleet, lease golf carts, and pay for water and electricity. An increase in water purchase costs is responsible for the \$9,365 increase in this category's budget.

Fund Balance

The 2012-13 actual ending fund balance was (\$127,160). By 2013-14, the estimated fund balance was \$1,693. This reflects a \$128,853, or 101.33%, increase over the previous year. The increase in fund balance is attributed to 2013-14 rate increases for green fees and cart rental and to the savings generated from multiple vacancies sustained throughout the year. In 2014-15, revenues are projected to be \$1,688,000, and expenditures are estimated to be \$1,689,265, resulting in a positive fund balance of \$428.

RATLIFF RANCH GOLF COURSE

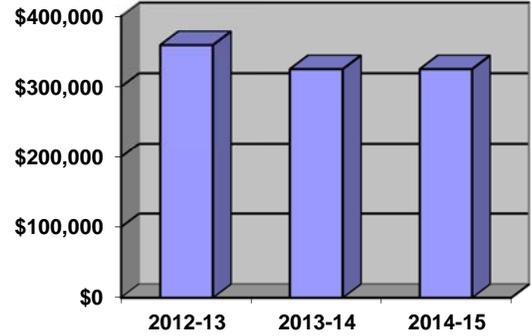
Mission

Ratliff Ranch Golf Links is responsible for providing an outstanding golf experience at an affordable price through superior customer service, high quality playing conditions, and a wide variety of golf support services to all ages and skill levels.

Departmental Goals/(City's Value Statement Goals)

1. Provide and maintain a high quality public golf course for the citizens of Odessa. /(Direction)
2. Develop and implement a wide variety of programs to advance the playing ability of all skill levels./(Direction)
3. Increase rounds and tournaments through promotions and networking./(Organization)
4. Provide high quality merchandise and equipment for the patrons of Ratliff Ranch Golf Links./(Excellence)

Total Golf Shop and Food and Beverage Sales



Objectives / Performance Measures

	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Estimate</u>	FY 2014-15 <u>Target</u>
1. Average Expenditure per Irrigated Acre	\$11,407	\$11,407	\$11,407
2. Number of Irrigated Acres Maintained per Full-Time Golf Course Maintenance Employee (Based on 9 Employees)	13.89	13.89	13.89
3. Number of Rounds	43,575	43,500	44,000
4. Total Golf Shop / Food and Beverage Sales	\$359,054	\$325,000	\$325,000
5. Number of Player Development / Clinics Provided	6	7	7
6. Increase Number of Tournaments	36	36	36

RATLIFF RANCH GOLF COURSE

Expenditures by Classification

	2012-13 <u>Actual</u>	2013-14 <u>Estimated</u>	2013-14 <u>Budget</u>	2014-15 <u>Budget</u>
Personal Services	\$594,277	\$719,960	\$766,292	\$820,949
Supplies	333,331	226,279	225,883	225,883
Services	562,272	575,296	575,296	584,661
Maintenance	66,018	59,433	57,772	57,772
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$1,555,898	\$1,580,968	\$1,625,243	\$1,689,265

Personnel by Job Title

	2012-13 <u>Fiscal Year</u>	2013-14 <u>Fiscal Year</u>	2014-15 <u>Fiscal Year</u>
Golf Course Pro / Manager	1	1	1
Assistant Golf Course Pro	2	3	3
Golf Course Superintendent	1	1	1
Assistant Golf Course Superintendent	1	1	1
Golf Course Mechanic *	1	0	0
Parks/Golf Equipment Mechanic	0	1	1
Golf Course Equipment Operator	4	0	0
Parks/Golf Equipment Operator	<u>0</u>	<u>7</u>	<u>7</u>
Total Personnel	10	14	14
Funding Sources:			
Golf Course Fund	9	13	13
Equipment Service Fund *	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	10	14	14

CITY OF ODESSA

FY 2014-15

ADOPTED BUDGET

Other Funds
Overview

CONVENTION AND VISITORS FUND

OVERVIEW

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$7,624,522	\$10,733,303	\$10,581,733	\$13,169,429
CURRENT REVENUES				
Hotel/Motel Tax	\$5,523,584	\$5,389,862	\$3,200,000	\$3,800,000
Interest Income	17,333	15,977	0	0
Other	41,044	75,522	0	0
TOTAL CURRENT REVENUES	\$5,581,961	\$5,481,361	\$3,200,000	\$3,800,000
TOTAL FINANCING SOURCES	\$13,206,483	\$16,214,664	\$13,781,733	\$16,969,429
EXPENDITURES				
Black Cultural Council	\$25,000	\$45,000	\$45,000	\$45,000
Commemorative Air Force	50,000	50,000	50,000	50,000
Convention & Visitors Bureau	934,832	971,370	971,370	1,005,360
C&V Bureau/Sports Event Recruit.	35,950	100,000	100,000	100,000
First Baptist Church Odessa	0	0	0	15,000
Friends of Ector Theatre	35,000	50,000	50,000	75,000
FWT Odessa Prodcutions, Inc.	21,000	50,000	50,000	60,000
Heritage Holiday	17,200	20,500	20,500	25,950
Junior League of Odessa	11,830	15,000	15,000	15,000
Main Street Odessa	80,000	115,450	115,450	150,000
Main Street Hotel Market Study	32,500	0	0	0
Odessa Council for Arts & Human.	400,000	400,000	400,000	809,151
OCAH - Public Art	0	338,250	338,250	0
Odessa Hispanic Chamber	0	50,000	50,000	60,000
Hispanic Chamber - Viva La Fiesta	0	5,000	5,000	0
Odessa Jackalopes	60,000	60,000	60,000	70,000
Odessa Links - Conference	0	0	0	10,000
Odessa Links - Hope Fest	13,059	30,000	30,000	35,000
Parks - Fall Festival	31,463	60,000	60,000	65,000
Parks - Ratliff Ranch Golf Links	112,251	130,000	130,000	150,000
Parks - Starbright Village	124,546	111,000	111,000	144,000
Parks - Conf/Rodeo/Trade Show	0	29,000	29,000	0
Permian Basin Fair & Exposition	160,000	95,000	95,000	110,000
Region 18 Education Svc. Ctr.	0	0	0	8,500
RIO Education Fund, Inc.	21,637	0	0	0
Rock the Desert	55,198	50,000	50,000	50,000
Sandhills Stockshow & Rodeo	75,000	75,000	75,000	75,000
Texas Nonprofit Theatres, Inc.	10,000	0	0	0
Texas Tours Entertainment	40,000	50,000	50,000	50,000
UTPB - Athletic Events	0	0	0	200,000
West Texas Crossroads Marathon	22,049	25,000	25,000	0
West Texas Track Club	40,000	55,000	55,000	55,000
White-Pool House Friends	0	0	0	40,000
Ector County Coliseum	50,000	50,000	50,000	50,000
Administrative Cost/Audit Fees	14,665	14,665	14,665	30,513
TOTAL EXPENDITURES	\$2,473,180	\$3,045,235	\$3,045,235	\$3,553,474
ENDING FUND BALANCE	\$10,733,303	\$13,169,429	\$10,736,498	\$13,415,955

MUNICIPAL COURT SECURITY FUND

OVERVIEW

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$28,634	\$6,563	\$9,398	(\$34,472)
CURRENT REVENUES				
MC Security Fee	\$58,024	\$60,000	\$60,000	\$60,000
Interest Income	48	0	0	0
Transfers In	0	0	0	70,000
TOTAL CURRENT REVENUES	\$58,072	\$60,000	\$60,000	\$130,000
TOTAL FINANCING SOURCES	\$86,706	\$66,563	\$69,398	\$95,528
EXPENDITURES				
Personal Services	\$79,588	\$101,035	\$89,061	\$94,549
Supplies	0	0	0	0
Services	555	0	0	0
Maintenance	0	0	0	0
TOTAL EXPENDITURES	\$80,143	\$101,035	\$89,061	\$94,549
ENDING FUND BALANCE	\$6,563	(\$34,472)	(\$19,663)	\$979

MUNICIPAL COURT TECHNOLOGY FUND

OVERVIEW

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$195,332	\$139,363	\$107,358	\$51,329
CURRENT REVENUES				
MC Technology Fee	\$77,105	\$75,000	\$75,000	\$75,000
Interest Income	349	0	0	0
Transfers In	0	0	0	27,000
TOTAL CURRENT REVENUES	\$77,454	\$75,000	\$75,000	\$102,000
TOTAL FINANCING SOURCES	\$272,786	\$214,363	\$182,358	\$153,329
EXPENDITURES				
Personal Services	\$66,623	\$47,775	\$70,051	\$69,103
Supplies	101	5,000	5,000	5,000
Services	40,704	48,273	48,273	20,000
Maintenance	0	15,000	15,000	15,000
Capital Outlay	25,995	46,986	44,034	44,034
TOTAL EXPENDITURES	\$133,423	\$163,034	\$182,358	\$153,137
ENDING FUND BALANCE	\$139,363	\$51,329	\$0	\$192

DRUG FORFEITURE FUND

OVERVIEW

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$521,385	\$542,570	\$229,333	\$512,446
CURRENT REVENUES				
State Funds	\$92,920	\$169,878	\$0	\$0
Federal Funds	13,811	28,470	0	0
Interest Income	1,038	861	0	0
Other	0	0	0	0
TOTAL CURRENT REVENUES	\$107,769	\$199,209	\$0	\$0
TOTAL FINANCING SOURCES	\$629,154	\$741,779	\$229,333	\$512,446
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Supplies	74,522	0	0	256,223
Services	0	0	0	0
Capital Outlay	9,382	229,333	229,333	256,223
Operating Transfers Out	2,680	0	0	0
TOTAL EXPENDITURES	\$86,584	\$229,333	\$229,333	\$512,446
ENDING FUND BALANCE	\$542,570	\$512,446	\$0	\$0

LIQUID WASTE FUND

OVERVIEW

	2012-13 Actual	2013-14 Estimated	2013-14 Budget	2014-15 Budget
BEGINNING FUND BALANCE	\$99,858	\$190,165	\$159,148	\$247,407
CURRENT REVENUES				
Liquid Waste Fees	100,971	95,636	90,000	90,000
Interest Income	333	350	0	0
TOTAL CURRENT REVENUES	\$101,304	\$95,986	\$90,000	\$90,000
TOTAL FINANCING SOURCES	\$201,162	\$286,151	\$249,148	\$337,407
EXPENDITURES				
Personal Services	\$0	\$29,067	\$44,750	\$54,260
Supplies	1,911	1,075	1,075	1,075
Services	5,862	6,080	6,080	609
Maintenance	0	0	0	0
Other	3,224	2,522	2,522	2,880
TOTAL EXPENDITURES	\$10,997	\$38,744	\$54,427	\$58,824
ENDING FUND BALANCE	\$190,165	\$247,407	\$194,721	\$278,583

2014-15 GRANT PROGRAMS

2014-15 GRANT SUMMARY

9-1-1 Dispatch Grant - The 9-1-1 Grant provides overtime funding for dispatchers in the Public Safety Communications Department.

School Attendance Court Grant - Ector County has awarded the City the School Attendance Court Grant in an effort to address the issue of truancy in the Ector County ISD.

Grant Name and Description		Total Program Cost	Grant Reimbursement	Net City Contribution
<u>PUBLIC SAFETY COMMUNICATIONS</u>	Term: (Oct-Sep)			
	Salaries/Wages	\$115,000	\$115,000	
9-1-1 Dispatch Grant		\$115,000	\$115,000	\$0
<u>MUNICIPAL COURT</u>				
School Attendance Court	Term: (Oct-Sep)	\$7,500	\$7,500	
	Incentive pay	\$7,500	\$7,500	\$0
<u>CITY ATTORNEY</u>	Term: (Oct-Sep)			
School Attendance Court	Salaries & Wages	\$62,863	\$62,863	
	Supplies	6,054	6,054	
	Services	4,136	4,136	
		\$73,053	\$73,053	\$0
Total FY 2014-15 Grants		\$195,553	\$195,553	\$0

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Capital Improvement Fund
Overview

CAPITAL IMPROVEMENT PROGRAM

OVERVIEW

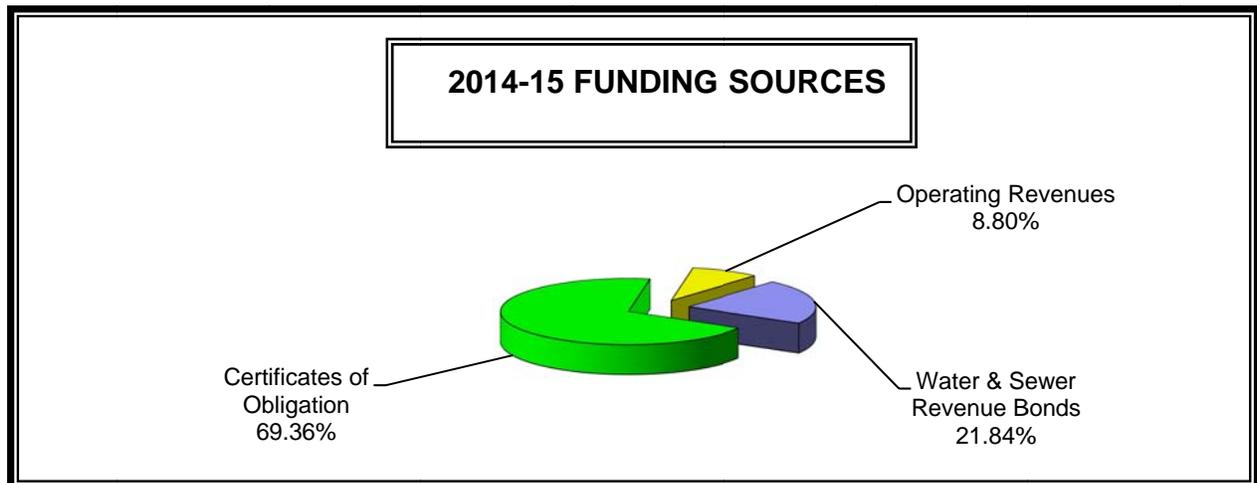
Overview

The total Work In Process Capital Improvement Program (CIP) for the City of Odessa totals \$78,274,700 for the 2014-15 fiscal year, an increase of \$34.89 million compared to 2013-14 numbers. This year's program focuses on street and drainage improvements, the installation of information technology infrastructure, park improvements, and water and sewer line improvements.

The CIP program is grouped into two major capital programs: the General Purpose Capital Program and the Enterprise Fund Capital Program. Both capital programs are five-year plans that are reviewed and updated annually. All projects are part of the work-in-process CIP and are presented below in a comparative summary of capital budgets.

Summary of Work In Process Capital Improvements Program

	Planned WIP 2013-14	Planned WIP 2014-15
General Purpose		
Parks / Golf Improvements	\$2,609,719	\$16,315,278
Public Works Improvements	6,401,731	42,275,948
Information Tech Improvements	3,943,238	2,431,979
Miscellaneous / Contingencies	202,078	156,034
Enterprise Fund		
Water and Sewer Revenue Bonds	30,231,543	17,095,461
Total Work in Process Capital Budget	\$43,388,309	\$78,274,700



CAPITAL IMPROVEMENT PROGRAM

OVERVIEW

General Purpose Projects

General Purpose Capital Projects include drainage improvements, park improvements, street infrastructure, and technology infrastructure. These types of projects are funded by operating revenues or by the issuance of certificates of obligation.

Enterprise Fund Capital Projects

Enterprise Fund Capital Projects include water treatment plant improvements, water and sewer line replacements and/or extensions, and improvements at the Bob Derrington Water Reclamation Plant. These projects ensure compliance with state regulations, maintain and improve existing infrastructure, and expand the infrastructure to meet the needs of a growing community. All Enterprise Fund Capital Projects are funded by Water and Sewer bond monies.

Operational Impact of Capital Improvement Program

CIP projects that are funded by Certificates of Obligation or Revenue Bonds directly impact the total debt incurred by the City, as well as the amount of the debt payment in any given year. Currently, General Debt has an outstanding balance of \$76,635,000 and a 2014-15 debt payment of \$6,868,155. The outstanding debt for Water and Sewer Debt is \$67,230,000, with a 2014-15 payment of \$7,602,638.

In addition to the impact made on the Debt Service Budgets, CIP Projects also affect maintenance costs. It is estimated that, for every lane mile of street infrastructure constructed, an additional \$1,500 is spent per year on maintenance costs. The estimated annual maintenance costs for water and sewer lines increase at a rate of \$3,976 per mile and \$2,710 per mile, respectively. Park improvements can cause operational costs to increase, or decrease. Certain improvements, such as the addition of athletic fields, tennis courts, basketball courts, outdoor restrooms, or walking paths, increase costs because additional funding must be set aside to maintain the new features. However, some projects, such as the construction of water wells at City parks, decrease operational costs by reducing the amount of water that must be purchased. Reductions in maintenance costs also occur when replacements for existing equipment, infrastructure, or amenities require less maintenance than the capital assets they replace.

CIP Projects have increased personnel costs in the Public Works Department. Engineering, a division of Public Works, is very involved in both the General Purpose and Enterprise Fund Capital Programs. Over the years, the Engineering Division has hired additional personnel to keep pace with CIP schedules. In order to defray increasing personnel costs, three Engineering positions are currently funded out of the Series 2013 Certificates of Obligation.



PUEBLO STREET BRIDGE



SEWER LINE REHAB



PUEBLO STREET BRIDGE



NEW WATER LINE UNDER GRANT ST.



NEW WATER LINE INSTALLATION

CAPITAL IMPROVEMENT PROGRAM

OVERVIEW

Long-Term Goals

The City has developed four strategic plans to identify the needs of a growing community, assess the City's role in meeting those needs, and implement and fund projects that will assist in accomplishing the City's goals. These plans include: 1) the Comprehensive Plan, 2) the Parks, Recreation, Open Space, and Urban Landscapes Master Plan, 3) the Information Technology Strategic Plan, and 4) the Public Works Capital Improvement Program

At the end of fiscal year 2012-13, bids were accepted to update the existing Comprehensive Plan, which had not been updated since 1988. Freese and Nichols, an engineering consulting firm based in Dallas, Texas, was awarded the bid. In early 2013-14, Council appointed a Steering Committee, comprised of private citizens, to make recommendations to the consultant on the community's behalf. The consultant held meetings with the committee members and the public last year to solicit their input. The updated plan is expected to be completed and adopted by the City Council in FY 2015.

The Comprehensive Plan will guide the growth and development of the community for the next 10-20 years, addressing such issues as future land use, the development of public facilities and infrastructure, reasonable annexation, downtown revitalization and the redevelopment of distressed areas. The priorities outlined in the plan will be re-evaluated every four or five years by City staff.

The Parks, Recreation, Open Space, and Urban Landscapes Master Plan (Parks Master Plan) was implemented in 1995 and updated in 2005. The Texas Parks and Wildlife Department calls for the plan to be updated every ten years and re-evaluated every five years. The second update was completed by Halff and Associates out of Dallas, Texas and accepted by the City Council in April 2014. The consultant performed an evaluation of the community, the existing park system, and available resources. Public input was solicited by means of surveys and public meetings. Recommendations made by the City Council, City Management, the Parks Department, the Parks Foundation, and the Parks Advisory Board were considered for inclusion in the plan.

The Parks Master Plan serves as a tool for the future development and redevelopment of the parks system, and includes the following key recommendations:

- Adopt a Parkland Dedication Ordinance
- Adopt a Landscaping Ordinance
- Repurpose/Redevelop Existing Parks
- Renovate/Develop Neighborhood Park Sites
- Develop New Aquatic Facility in North or East
- Develop 90 Acre Metropolitan Park at Eastridge Road and Billy Hext Road
- Additional Jogging and Biking Trails in All Parks
- More Shade, Playgrounds, Lighting, and Public Art in Existing Parks
- Additional Rental Pavilions at Existing Parks
- Citywide Recreation Center With Aquatic Component
- Add More Backstops at Existing Parks
- Improve Practice Fields at Existing Parks

CAPITAL IMPROVEMENT PROGRAM

OVERVIEW

Long-Term Goals (Cont'd)

In 2011-12, the City contracted with eGov Consulting Services to develop a five-year Information Technology Strategic Plan. The consultant conducted surveys, researched existing applications and systems, and interviewed users from every City department. The information collected was compared to other municipalities of a similar size and measured against technology best practices in the technology industry. The consultant then submitted to the Technology Advisory Committee its recommendations for improvement in the following areas: technology use, data security, innovation, cost efficiencies, and wise future investment for the entire City of Odessa organization. The Technology Advisory Committee prioritized the projects to determine when the projects would be implemented and funded.

The Information Technology Strategic Plan will be used to guide the Information Technology Department in providing appropriate, cost-effective technologies that support the efficient delivery of quality municipal services, while minimizing the City's infrastructural investment and ongoing support costs. The goals of the Information Technology Strategic Plan are listed below. Every five years, the plan will be re-evaluated and updated to ensure that the City's technology needs are being met.

- Replace numerous and disparate systems and applications with fewer and larger enterprise level applications
- Simplify the technical environment by adopting quality management practices and enterprise standards that reduce technical complexity
- Shift core applications to the cloud to lessen demand on limited internal technical resources and improve the City's ability to recover its systems from a significant disruption
- Improve IT governance by appointing representatives from some of the larger departments to the Technology Advisory Committee
- Make staff investments designed to improve customer service standards, skill aptitude and professionalism, team building, and higher service expectations
- Engage City Departments in both strategic decision-making and day-to-day activities
- Improve core network utility

The Public Works Capital Improvement Program is administered by the Public Works Department. Public Works oversees many General Purpose and Enterprise Fund Projects, including drainage projects, traffic signal improvements, the rehabilitation of existing water and sewer lines, the extension of water and sewer lines, and the extension of street infrastructure.

The Engineering Division designs many of the projects in-house, particularly the water and sewer line rehabilitation projects, while other projects are designed by engineering consultants. Contractors are selected through a bidding process, and their contracts are approved by City Council.

CAPITAL IMPROVEMENT PROGRAM

OVERVIEW

Long-Term Goals (Cont'd)

The Public Works Department works closely with other departments to prioritize projects and establish time frames for their completion. A list of projects is compiled, spanning a period of at least five years. The list is re-evaluated and updated annually.

The five-year goals of the Public Works Capital Improvement Program are listed below:

- 24" waterline along city limits between Dawn Ave. and JBS Parkway Blvd.
- 24" waterline along Yukon Rd.
- 18" waterline along Yukon Rd.
- 12" waterline along Faudree Rd.
- 24" sewerline along Faudree Rd.
- 12" waterline along Grandview Ave. from 56th St. to Yukon Rd.
- east channel drainage basin improvements, phases I and II
- Memorial Gardens channel improvements & Eastridge drainage basin fencing
- downtown street rehabilitation
- traffic signal communications, phases I, II, III, IV, and V
- east side drainage channel
- Parks Legado Rd. and San Machell – city portion
- 87th Street curbed median
- reconstruct 23rd Street
- reconstruct Murphy, phases I and II
- reconstruct and widen 3rd Street
- Muskingam Draw
- reconstruct 31st Street
- reconstruct and widen University Blvd, phases I and II
- reconstruct Clements Street
- reconstruct 38th Street
- reconstruct and widen Golder Ave.
- reconstruct University Blvd.

CITY OF ODESSA - 2014-15 GENERAL PURPOSE CAPITAL PROJECTS

Project Type	Project Description	Funded by Operating Rev.	Funded by CO's	2013-14 Total Budget	Recurring vs. Non-Recurring
Parks	Noel Plaza Lighting	\$ 115,829	\$ -	\$ 115,829	Non-Recurring
Parks	Improvements at Various Parks	991,279	-	991,279	Non-Recurring
Parks	Golf Course Improvements	227,069	-	227,069	Non-Recurring
Parks	Civic Center Study - feasibility study on possible design and construction of Civic Center	58,031	-	58,031	Non-Recurring
Parks	Aquatic Facilities Improvements	169,000	-	169,000	Non-Recurring
Parks	Lawndale Community Building	769,711	532,015	1,301,726	Non-Recurring
Parks	Unallocated 2013 Bond Issue Funds-Park Imprv.	-	13,452,344	13,452,344	Recurring
	Subtotal Parks Improvements	\$ 2,330,919	\$ 13,984,359	\$ 16,315,278	
Public Works	Drainage Improvements	\$ 1,588,074	\$ 56,757	\$ 1,644,831	Recurring
Public Works	Over-Width Paving - improvements in targeted developments throughout the city	-	70,728	70,728	Recurring
Public Works	Comprehensive Plan	85,627	-	85,627	Non-Recurring
Public Works	Traffic Signal Improvements	218,977	-	218,977	Non-Recurring
Public Works	Street Improvements	74,985	4,459,548	4,534,533	Recurring
Public Works	Unallocated 2013 Bond Issue Funds-Street Imprv.	-	35,721,252	35,721,252	Recurring
Public Works	Contingencies	156,034	-	156,034	Recurring
	Subtotal Public Works Improvements	\$ 2,123,697	\$ 40,308,285	\$ 42,431,982	
Info. Technology	IT Infrastructure	\$ 25,240	\$ -	\$ 25,240	Non-Recurring
Info. Technology	Installation of P25 Motorola Radio System	2,406,739	-	2,406,739	Non-Recurring
	Subtotal Information Technology Improvements	\$ 2,431,979	\$ -	\$ 2,431,979	
	TOTAL GENERAL PURPOSE CAPITAL PROJECTS	\$ 6,886,595	\$ 54,292,644	\$ 61,179,239	

CITY OF ODESSA - 2014-15 ENTERPRISE FUND CAPITAL PROJECTS

Project Description	Funding Source	Water Funds	Sewer Funds	2014-15 Total Budget	Recurring vs. Non-Recurring
Conoco-Phillips Waterline	W/S Revenue Bonds \$	294,680 \$	- \$	294,680	Recurring
CIP Improvements, Phase 10	W/S Revenue Bonds	-	716,017	716,017	Non-Recurring
24" Water Line at Dawn/JBS/52nd Streets	W/S Revenue Bonds	34,190	-	34,190	Non-Recurring
Unallocated 2007 Bond Issue Funds - W/S Impr.	W/S Revenue Bonds	747,394	747,393	1,494,787	Recurring
Water/Sewer Line Improvements/Replacements	W/S Revenue Bonds	827,125	827,124	1,654,249	Recurring
CIP Improvements, Phase 11A	W/S Revenue Bonds	485,403	485,403	970,806	Non-Recurring
Water Project	W/S Revenue Bonds	1,178,108		1,178,108	Recurring
ECUD Master Metering Station	W/S Revenue Bonds	522,412		522,412	Non-Recurring
W&S Improvements, Ph. 11B	W/S Revenue Bonds	1,025,414	1,025,414	2,050,828	Non-Recurring
Odessa Small Meter AMI	W/S Revenue Bonds	7,998,695		7,998,695	Recurring
Contingencies	W/S Revenue Bonds	90,345	90,344	180,689	Recurring
TOTAL ENTERPRISE FUND CAPITAL PROJECTS		\$ 13,203,766 \$	\$ 3,891,695 \$	17,095,461	

**SUMMARY OF PROPOSED CAPITAL PROJECTS
FISCAL YEARS 2016-2020**

<u>Project Type</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
<u>General Purpose</u>						
Public Works Street Improvements *	\$13,890,000	\$14,400,000	\$7,600,000	\$0	\$0	\$35,890,000
Public Works Traffic Improvements	1,105,000	295,000	0	0	0	1,400,000
Public Works Other Improvements	11,140,000	0	0	0	0	11,140,000
<u>Enterprise Fund</u>						
Water and Sewer Projects **	4,649,067	4,649,067	4,649,066	0	0	13,947,200
TOTAL CAPITAL IMPROVEMENTS	\$30,784,067	\$19,344,067	\$12,249,066	\$0	\$0	\$62,377,200

* Street improvement projects are to be funded from the unallocated 2013 bond funds for street improvements.

** Water & Sewer Projects Allocated From 2007 Bond Issue of \$62 Million

CAPITAL IMPROVEMENT PROGRAM

OVERVIEW

General Purpose Capital Improvement Program

Five Year Proposed Projects Operational Impact

Fiscal Year Budget	Total Funding Needs	Estimated Operational Impact
2015-16	\$26,135,000	\$1,306,750
2016-17	14,695,000	734,750
2017-18	7,600,000	380,000
2018-19	0	0
2019-20	0	0
TOTAL	\$48,430,000	\$2,421,500

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Community Profile

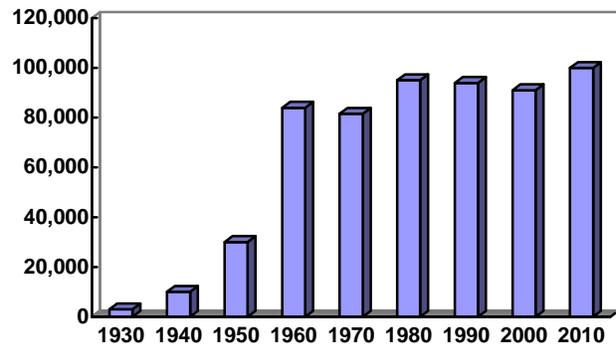
COMMUNITY PROFILE

The City of Odessa is located in the heart of West Texas between Dallas/Ft. Worth and El Paso along Interstate 20. Odessa, located in Ector County, covers approximately 45.2 square miles and is 2,851 feet above sea level.



Odessa is located in the Permian Basin, a geological phenomenon that contains one of the nation's largest reserves of oil and natural gas. Above ground, the terrain is relatively flat or slightly undulating.

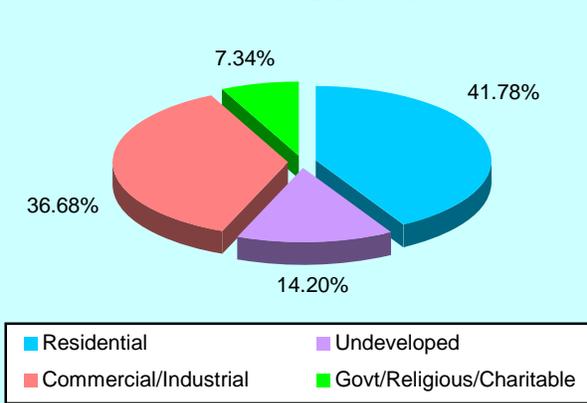
ODESSA POPULATION



Odessa's population is 107,158. For statistical purposes, Odessa is grouped together with a neighboring city, Midland, to form the Midland-Odessa Combined Statistical Area (C.S.A.) This C.S.A. consists of approximately 270,484 people, making it the largest in West Texas, the 8th largest in Texas, and the 90th largest in the U.S.



LAND ALLOCATION



Odessans enjoy an average of 261 sunny days a year, and an average rainfall of approximately 14.60 inches. The mean temperature is 63.7 degrees. Winds average 11.03 miles per hour, which puts Odessa in the top 89% of the 101 windiest cities in the U.S.

COMMUNITY PROFILE



The City of Odessa was incorporated in April 1927, and adopted a home rule charter in April 1945. The Council-Manager form of government was adopted in December 1969. The Council consists of a Mayor at Large plus five Council Members representing the different districts within the City of Odessa.

The City Manager serves as the budget officer of the City of Odessa. He is required to prepare an annual budget of the proposed expenditures of the City. However, only the elected City Council is authorized to set the appropriate revenue mix, thereby also determining the appropriate expenditure levels. When the City Council formally approves the proposed budget, the budget is adopted.

SERVICE STATISTICS

FIRE

Fire Stations	8
Professional Firefighters	172
Fire Inspectors/Investigators	8
Support Personnel	3
Fire Safety House	1
ALS Fire Engines	6
ALS Quint Apparatus	2
Hazmat Truck	1
ALS Ambulances	11
Tankers	3
Reserve Engines	2

POLICE

Police Station	1
Sworn Officers	132
Marked Patrol Cars	46
Other Marked Police Vehicles	12
Tactical K-9's	4

MAJOR EMPLOYERS IN ODESSA

Ector County I.S.D.	3,413
Medical Center Hospital	1,899
Saulsbury Companies	1,628
Halliburton Services	1,200
Weatherford	1,100
Wal-Mart	889
City of Odessa	868
Odessa Regional Medical Center	816
Ector County	639
Holloman Construction	550

*NOTE: All figures are based on actual number of employees.

MAJOR TAX PAYERS IN ODESSA

2014 TAXABLE VALUE

Family Dollar Distribution, LP	\$73,071,635
Oncor Electric Delivery Co., LLC	\$34,934,688
Odessa Regional Hospital, LP	\$33,402,682
Archer Pressure Pumping, LLC	\$31,426,237
MCM Properties, LTD	\$29,485,406
Brixmor Winwood Town Center, LLC	\$25,553,261
Faudree, LLC	\$23,206,179
JBS Parkway Apartments, LLC	\$19,594,326
Automotive Rentals, Inc.	\$18,515,398
Lithia Real Estate, Inc.	\$17,022,258

COMMUNITY PROFILE



COMMUNITY AND RECREATIONAL RESOURCES

Land Area (Acres)	756
Parks	37
Community Centers	4
Public Swimming Pools	3
Public Tennis Courts	16
Public Basketball Courts	9
Public Baseball & Softball Fields	40
Public Volleyball Courts	14
Public Soccer Fields	27
Gymnasium	1
Playgrounds	45
Picnic Pavilions	19
Walking Trails	4
Golf Course	1
Skate Park	1

POPULATION AND ECONOMIC CHARACTERISTICS

Population by Sex
(U.S. Census Bureau–2013 Estimates)

Male	49.80%
Female	50.20%

Population by Age
(U.S. Census Bureau–2013 Estimates)

Under 5 years	8.60%
5 to 19 years	23.30%
20 to 24 years	8.00%
25 to 44 years	27.30%
45 to 64 years	22.20%
65 to 74 years	5.60%
75 years and older	5.10%

Median Age 31.2

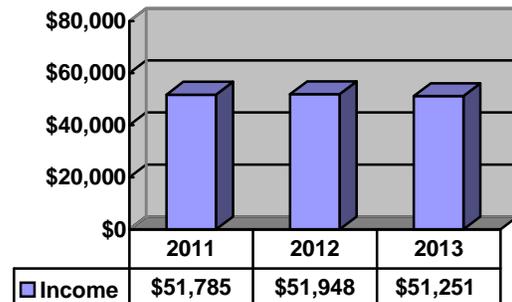
Population by Race/Ethnicity
(2013 American Community Survey)

Hispanic	50.90%
Anglo	41.50%
African-American	5.20%
Other	2.40%

Single Family Homesteads
(Ector County Appraisal District)

Less than \$50,001	8.44%
\$50,001 to \$99,000	29.13%
\$99,001 to \$149,000	27.54%
\$149,001 to \$299,000	29.80%
\$299,001 to \$1,000,000	4.98%
\$1,000,001 to \$10,000,000	0.12%

AVERAGE HOUSEHOLD INCOME



(U.S. Census Bureau)

COMMUNITY PROFILE



The University of Texas of the Permian Basin, a 600-acre campus, is located on Odessa's east side. UTPB opened its doors in 1973 as a public upper-level university and became a four-year university in 1991. Two of its schools, Business and Education, and two programs, Social Work and Visual Arts, are nationally accredited. Two new degrees, the B.S. in Mechanical Engineering and the Ed.D in Educational Leadership (in collaboration with UT San Antonio), were added in 2009, along with a bachelor's in Petroleum Engineering in 2011 and a B.S. in Nursing in fall 2013. Construction began on the new Science and Technology Building in the summer of 2008 and was completed in fall 2011. In addition, ground was broken in the spring of 2009 for a state-of-the-art performing arts center midway between Odessa and Midland and for a student multipurpose center on the main campus. The Wagner Noël Performing Arts Center was completed in late 2011, and hosted its opening event in the first quarter of 2012.

Odessa is also home to Odessa College. Established in 1946, this two-year community college offers freshman and sophomore university-parallel courses for students planning to complete four-year degrees. OC also offers a variety of occupational-technical programs, in addition to providing credit and non-credit continuing educational programs.

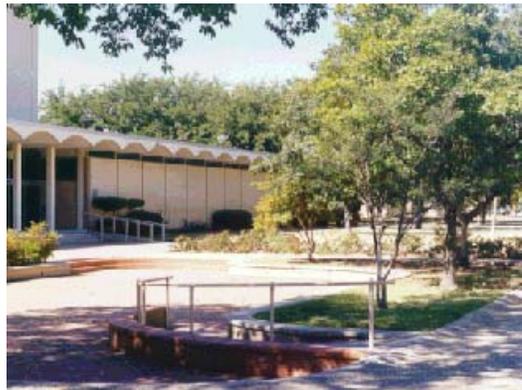


QUALITY OF LIFE

PUBLIC EDUCATION IN ODESSA

Elementary Schools	25
Early Education Centers *	2
Junior High Schools	6
High Schools	3
Advanced Technical Center *	1
Alternative Center *	1
Youth Center *	1
Junior College	1
University	1
Health Science Center	1

* Special School District Programs



Odessans are served by two hospitals: the 402-bed Medical Center Hospital (shown at left), and Odessa Regional Medical Center (230 beds).

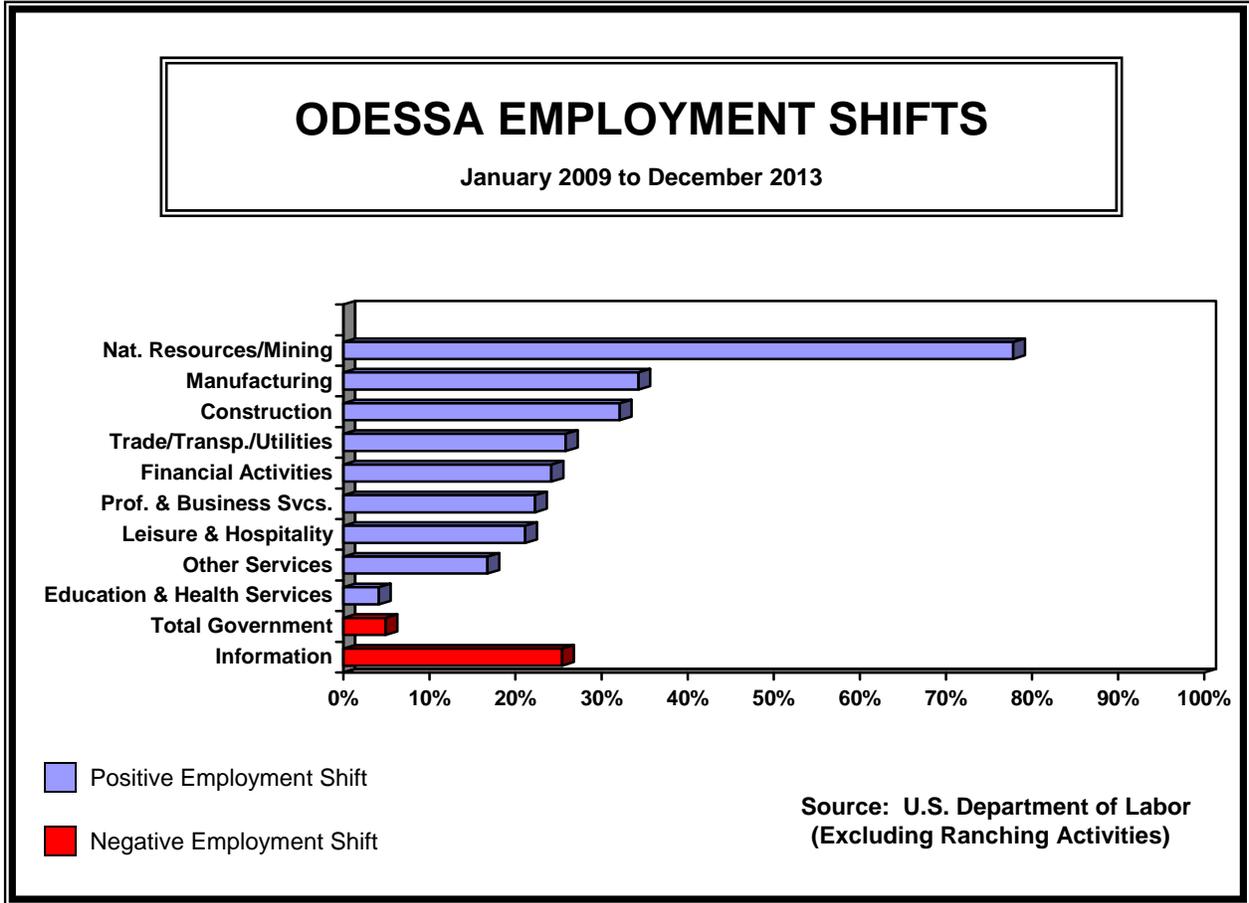
COMMUNITY PROFILE



The Citizens of Odessa enjoy a diverse variety of recreational and cultural amenities. From active pursuits such as supporting the local Jackalopes Hockey Team or attending the Permian Basin Fair to more serene pastimes such as visiting the local duck pond, recreational opportunities abound. A wide variety of cultural advantages are also available, such as the Globe of the Great Southwest Theatre, the Permian Playhouse, the Midland-Odessa Symphony Chorale, the Art Institute of the Permian Basin, and Heritage Holiday events, including the annual Christmas Tree Lighting Ceremony and Starbright Village.



COMMUNITY PROFILE

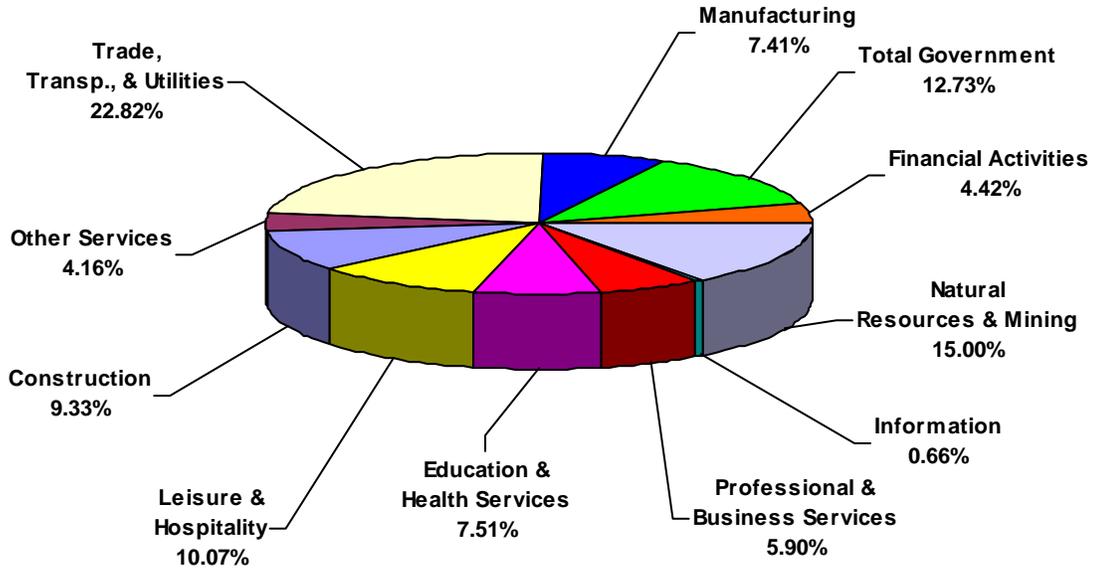


Over the past five years, fluctuating oil prices have resulted in significant shifts in Odessa's employment sectors. Natural Resources and Mining experienced the largest employment gains, with a 77.81% increase, followed by Manufacturing (34.28%), Construction (32.11%), Trade/Transportation/Utilities (25.84%), and Financial Activities (24.18%). Less significant gains were made in the areas of Professional and Business Services (22.27%), Leisure & Hospitality (21.14%), Other Services (16.73%), and Education & Health Services (4.14%). The two remaining sectors, Total Government and Information, realized employment losses of 4.90% and 25.40%, respectively.

COMMUNITY PROFILE

MAJOR SECTORS IN ODESSA'S ECONOMY

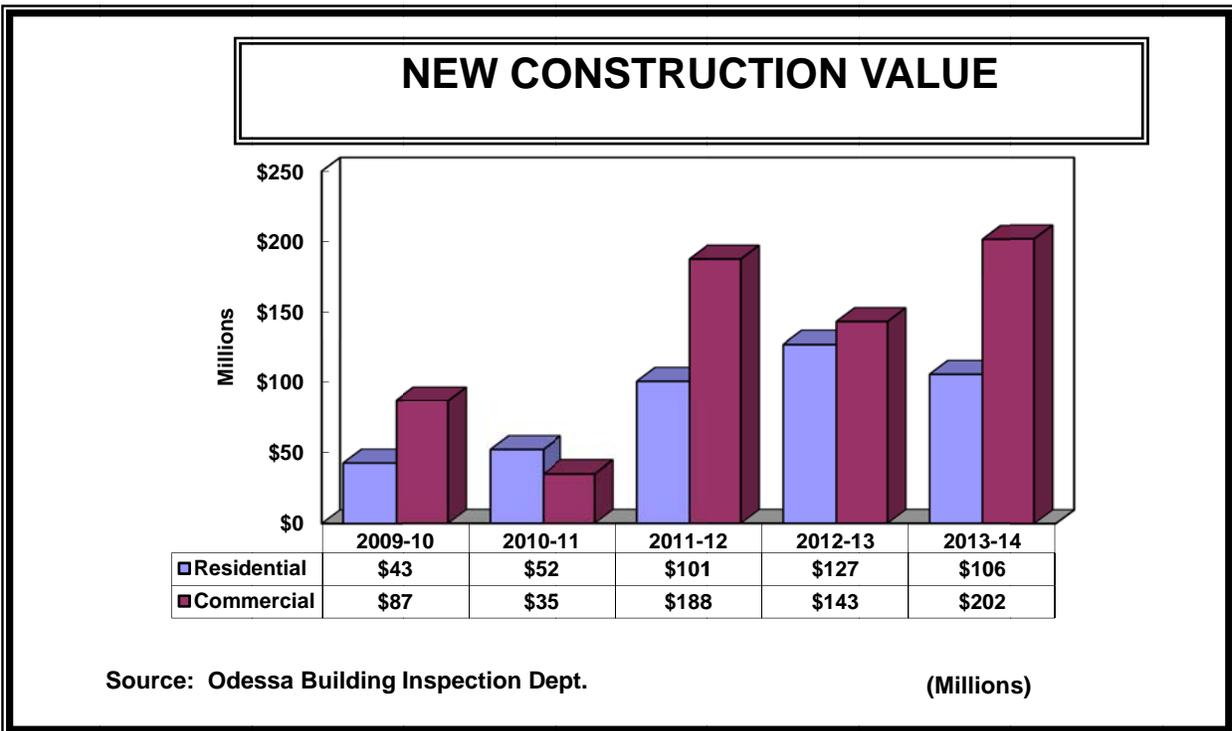
4th QUARTER 2013



Source: U.S. Department of Labor
(Excluding Ranching Activities)

Odessa's economy is comprised of many sectors of employment. The largest sector in Odessa's economy is Trade/Transportation/Utilities, at 22.82%, followed by Natural Resources & Mining (15.00%) and Total Government (12.73%). Leisure & Hospitality (10.07%), Construction (9.33%), and Education & Health Services (7.51%) follow, collectively providing 26.91% of the jobs in the area. The remaining sectors of the local economy include Manufacturing (7.41%), Professional and Business Services (5.90%), Financial Activities (4.42%), Other Services (4.16%), and Information (0.66%).

COMMUNITY PROFILE

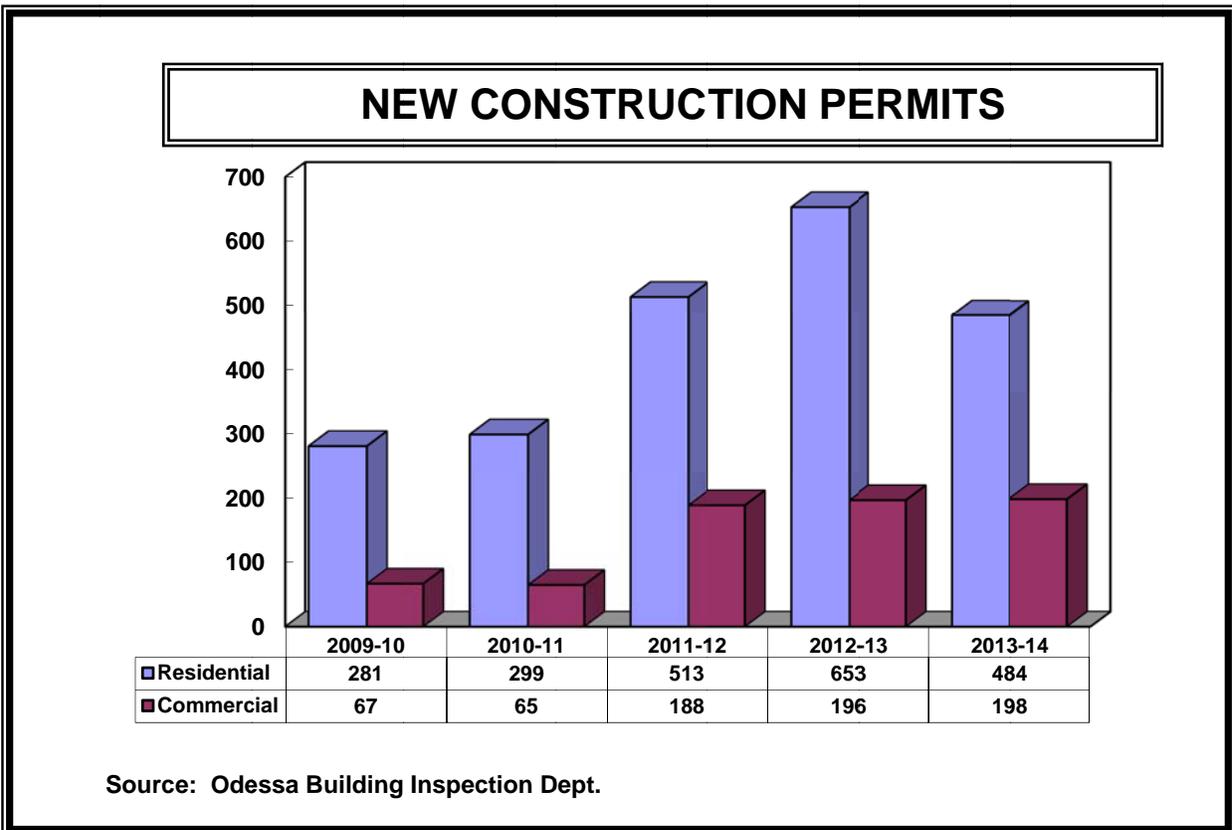


Over the past five years, new residential construction values have fluctuated between \$43 million and \$106 million. Values have trended upward during this entire time period. This is most significantly illustrated by the price of crude oil which has steadily increased from \$76.42 per barrel in February 2010 to \$103.40 per barrel in July 2014.

Higher oil prices are driving the local economy. Wages are high, unemployment is low, and the population continues to grow as new families move into the area in search of work. As a result, more homes are being built in an effort to meet the increasing demand for housing. All of these factors have contributed to a 147% increase in new residential construction values over the past five years.

New commercial construction values are also affected by the economic factors described above. However, there is not always a direct cause-and-effect relationship between them. This, in part, is due to the nature of commercial construction. A few major commercial projects can skew the construction values for an entire year. For example, five construction projects, a new Beer Distribution Center, an ECISD Public School, a Halliburton Energy Artificial Lift Building, Phase I of a new Science Building at Odessa High School, and a US Silica Co. Sand Plant, comprise 34% of the \$202 million new commercial construction values for fiscal year 2013-14.

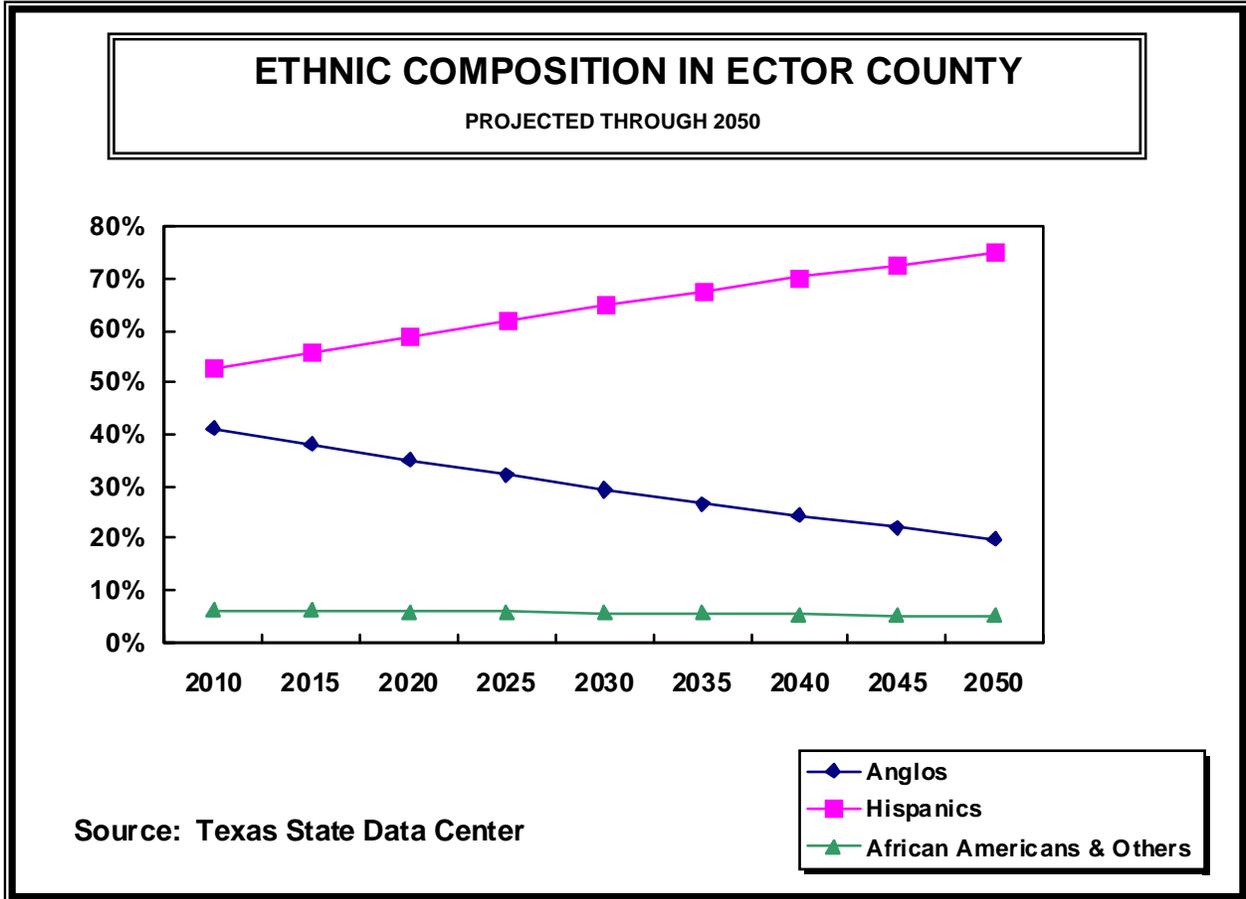
COMMUNITY PROFILE



Between 2009-10 and 2013-14, the average price of oil increased from \$77.19 to \$100.17 per barrel, boosting the local economy, driving up wages, and creating a greater demand for housing as people from other parts of the country moved to the area in search of work. The number of permits issued increased steadily from 2009-10 to 2012-13. Even though it is anticipated that more than 480 new residential permits will be issued by the end of 2013-14, this is significantly lower than the previous year.

The strength of the local economy is also reflected in commercial construction. In the past five years, the number of construction permits has almost tripled. New businesses are moving into the area and existing businesses are expanding. It is projected that 198 commercial construction permits will be issued in 2013-14. This represents an increase of 1.02% compared to the previous year.

COMMUNITY PROFILE



The chart above projects the changes in ethnic composition in Ector County, the county in which the City of Odessa is located, over a period of 40 years. The most current race/ethnicity projections by the Texas State Data Center indicate that 54.11% of Ector County's current estimated population is Hispanic, 39.67% of the population is Anglo, and the remaining 6.22% is comprised of African-Americans and other races.

Over the next 36 years, the Hispanic population will continue to rise, while the Anglo population continues to fall. Current projections indicate that by the year 2040, Odessa will be comprised of a population that is 75.03% Hispanic and 19.93% Anglo. The remaining population, including African-Americans, will account for 5.05% of the total.

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Appendix

APPENDIX

State and Federal Mandates
Debt Ratio Calculation
Per Capita Calculation
Budget Resolution
Tax Ordinance

ESTIMATED STATE AND FEDERAL MANDATES

State Mandates	FY 2012-13 Estimated	FY 2013-14 Estimated	FY 2014-15 Estimated
<u>General Fund:</u>			
Election Mandates	\$32,000	\$24,000	\$30,000
Legal - State Bar Association Training	15,000	15,000	15,000
Parks Backflow Prevention	4,000	4,000	4,000
Aquatic Facility Operator Certification Fees/Renewal	1,000	1,000	1,000
Structural Pest Control Certification Fees/Renewal	1,500	1,500	1,000
Texas Irrigator Certification Fees/Renewal	1,800	1,800	2,000
Texas Department of Agriculture	1,100	1,100	2,000
Pool Water Testing	18,000	25,000	5,000
Bob Derrington Elevator Insp. (Bldg Serv-1 elevator)	600	600	600
RM Elevator Inspection (Bldg Serv-1 elevator)	600	600	600
City Hall Elevator Inspection (Bldg Serv-2 elevators)	1,200	1,200	1,200
PD Elevator Inspection (Bldg Serv-2 elevators)	1,200	1,200	1,200
Municipal Plaza Elevator Inspection	600	600	600
Firefighter / EMS Protective Clothing - Title 37	70,000	70,000	70,000
SCBA Testing & Certification	3,500	3,500	3,500
Firefighter Inoculations	2,500	2,500	2,500
Fire Code Enforcement Training	5,127	5,127	5,127
EMS Materials - IFSTA	5,000	5,000	5,000
Haz - Mat Physicals	3,000	3,000	15,000
Firefighter / EMS Certification Fees & Renewal	20,000	20,000	20,000
Certification of Ambulances	1,060	1,060	1,060
Breathing Air Quality Test	3,506	3,506	7,823
Annual Ladder Test	3,100	3,100	3,100
Training Facility Certification (every 3 years)	5,000	5,000	5,000
Fire Extinguishers	1,015	1,015	1,015
Hose Test	500	500	500
Pump Test	500	500	500
Rescue Tool Service	2,895	2,895	3,000
Public Safety VTCA Code Compliance	12,875	12,875	12,875
Police Open Records Act	33,097	34,752	36,490
Police Training	244,640	224,640	244,640
Police Officer ID Cards	10,000	10,000	10,000
Carbon Monoxide Chamber (Animal Control)	6,150	6,150	0
Animal Control Officer Certification	790	790	790
<u>Public Safety - Other Mandates:</u>			
Psychological Testing of Police Applicants	3,300	17,500	17,500
Police Fire Alarm Extinguisher System Inspection	2,420	2,420	2,590
Crime Victim Compensation Coordinator	9,922	44,934	44,934
Police NCIC / TCIC Validation of all Entries	21,021	21,021	21,021
Sexual Assault Exam	11,330	11,330	11,330
Sexual Offender Registration	10,000	10,000	10,000
Uniform Crime Report (U.C.R.)	27,500	27,500	27,500
Auction of Abandoned Vehicle-Public Notice	11,500	11,500	11,500
Dispatcher Training (TCLEOSE/DPS/EMD/TDD/TLETS)	26,088	29,410	20,357
Public Safety Communications Logging Recorder	0	10,000	10,000
Total General Fund	<u>\$635,936</u>	<u>\$679,125</u>	<u>\$688,852</u>

ESTIMATED STATE AND FEDERAL MANDATES

State Mandates	FY 2012-13 Estimated	FY 2013-14 Estimated	FY 2014-15 Estimated
<u>Solid Waste:</u>			
Solid Waste - Landfill Gas Management	\$40,000	\$68,000	\$40,000
Solid Waste - Groundwater Monitoring	60,000	50,000	50,000
TDA Structural Pest Control Certification	1,400	1,500	1,800
Total Solid Waste Fund	\$101,400	\$119,500	\$91,800
<u>Water / Sewer Fund:</u>			
Water Conservation Information - TWDB	\$5,000	\$5,000	\$5,000
Water Quality Assessment & Wastewater Plant Inspection Fee - TCEQ	85,000	85,000	85,000
Water Plant Inspection Fee	100,000	100,000	100,000
Landfill Tipping Fee - TCEQ (Water/Wwater)	18,100	18,100	18,100
Operator Licensing Training - TCEQ	18,000	18,000	18,000
Operator Licensing Renewal Fees - TCEQ	2,700	2,700	2,700
Overhead Crane Inspections	2,000	2,000	2,000
NELAC Laboratory Certification	14,000	14,000	163,011
Sludge Transportation Fee	750	750	750
Sanitary Sewer Overflow Initiative **	4,424,000	2,850,000	3,000,000
Bacteriological Testing	30,000	30,000	42,561
Annual Certification of Backflow Assemblies	2,500	2,500	2,500
Elevator Inspection/Maintenance	2,000	2,000	2,000
Fire Alarm Inspection	500	500	500
Manhole Installation Requirements	32,000	32,000	32,000
Total Water / Sewer Fund	\$4,736,550	\$3,162,550	\$3,474,122
<u>Equipment Services Fund:</u>			
Underground Fuel Storage Tanks Activity	\$0	\$0	\$0
Total Equipment Services Fund	\$0	\$0	\$0
<u>Community Development:</u>			
Asbestos Survey	\$5,000	\$5,000	\$5,000
Asbestos Abatement	50,000	50,000	50,000
Total Community Development Fund	\$55,000	\$55,000	\$55,000
<u>Risk Management Fund:</u>			
Workers' Compensation	\$657,220	\$657,220	\$657,220
Total Risk Management Fund	\$657,220	\$657,220	\$657,220
Total State Mandates	\$6,186,106	\$4,673,395	\$4,966,994

** Includes rehab of wastewater collection lines to reduce sanitary sewer overflows.

ESTIMATED STATE AND FEDERAL MANDATES

Federal Mandates	FY 2012-13 Estimated	FY 2013-14 Estimated	FY 2014-15 Estimated
<u>General Fund:</u>			
Freedom of Information Act / Open Records	\$4,000	\$4,000	\$4,000
Police Record Keeping per Library of Congress	380,550	399,578	419,557
Pre-Employment Exams and ADA Compliance	25,000	30,000	35,000
GASB 43 & 45 Financial Reporting	1,500,000	1,500,000	1,500,000
Storm Water Rules - EPA	795,000	902,000	980,000
Overtime Due to FMLA	92,000	92,000	50,000
Overtime Due to 2-In-2-Out Policy	90,000	90,000	50,000
Total General Fund	\$2,886,550	\$3,017,578	\$3,038,557
<u>Equipment Services Fund:</u>			
Oil Filter Disposal - EPA	\$720	\$0	\$0
Battery Disposal Fee - EPA	500	0	0
Vehicle Wash Waste Disposal - EPA	1,500	6,000	0
Shop Hazardous Waste Disposal - EPA	7,900	12,000	0
Total Equip. Services Fund	\$10,620	\$18,000	\$0
<u>Water / Sewer Fund:</u>			
Lead / Copper Monitoring - EPA /TCEQ	\$2,500	\$0	\$3,823
Biomonitoring - EPA / TCEQ	2,000	2,000	2,078
Consumer Confidence Report - EPA/TCEQ	12,000	12,000	6,000
Wastewater Permit Testing - EPA/TCEQ *	15,000	15,000	79,543
Stormwater Permit - EPA/TCEQ	300	300	300
Long-Term Enhanced Surf. Water Trtmnt-EPA/TCEQ	0	450,000	1,500
TCEQ Treatment Plant Testing	39,000	39,000	39,000
Unreg. Contaminant Monitoring Rule 3 - EPA/TCEQ	0	2,114	2,114
Disinfection By-Product Testing - TCEQ/EPA	1,400	10,000	5,518
Total Water / Sewer Fund	\$72,200	\$530,414	\$139,876
<u>Risk Management Fund:</u>			
Commercial Drivers Testing - DOT	\$10,000	\$10,000	\$10,000
HIPPA	25,000	25,000	25,000
Patient Centered Outcomes Research Trust Fund	0	0	2,500
Total Risk Management Fund	\$35,000	\$35,000	\$35,000
Total Federal Mandates	\$3,004,370	\$3,600,992	\$3,213,433
Total State and Federal Mandates	\$9,190,476	\$8,274,387	\$8,180,427

* Included in NELAC Laboratory Certification.

APPENDIX
DEBT RATIO CALCULATION

**Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Expenditures
Ten Year Period Ended September 30, 2014**

Fiscal Year	Total Current General Fund Expenditures	Total Debt Service Expenditures	Percentage	\$ Ratio
2004-05	\$44,646,621	\$1,935,881	4.34%	\$23.06 TO 1
2005-06	\$52,586,659	\$2,047,128	3.89%	\$25.69 TO 1
2006-07	\$51,368,955	\$2,072,162	4.03%	\$24.79 TO 1
2007-08	\$55,240,644	\$2,637,148	4.77%	\$20.95 TO 1
2008-09	\$62,519,727	\$2,924,318	4.68%	\$21.38 TO 1
2009-10	\$57,804,473	\$2,508,212	4.34%	\$23.05 TO 1
2010-11	\$59,417,637	\$2,930,461	4.93%	\$20.28 TO 1
2011-12	\$62,167,605	\$9,698,795	16.04%	\$6.24 TO 1
2012-13	\$75,249,117	\$2,906,505	3.86%	\$25.89 TO 1
2013-14	\$94,652,384	\$6,919,350	7.31%	\$13.68 TO 1

Note:

The City of Odessa is governed by the home rule amendment to the Constitution of the State of Texas and, consequently, has no legal debt margin requirement.

APPENDIX

PER CAPITA DEBT CALCULATION

**Net General Bonded Debt to Assessed Value and
Net General Bonded Debt per Capita
Ten Year Period Ended September 30, 2014**

Fiscal Year	Population	Assessed Value	Gross General Bonded Debt	Amount in Debt Service Fund	% of Net General Bonded Debt To Assessed Value	Net General Bonded Debt Per Capita
2004-05	93,952	\$2,266,305,457	\$25,170,000	\$217,553	1.11%	\$268
2005-06	96,948	\$2,431,976,336	\$24,345,000	\$311,979	1.00%	\$251
2006-07	98,214	\$2,715,109,284	\$33,650,000	\$378,704	1.24%	\$343
2007-08	100,118	\$3,135,144,279	\$36,860,000	\$308,390	1.18%	\$368
2008-09	102,876	\$3,548,501,378	\$35,520,000	\$517,217	1.00%	\$345
2009-10	103,704	\$3,878,228,854	\$34,135,000	\$541,064	0.88%	\$329
2010-11	101,459	\$3,906,950,316	\$32,680,000	\$545,365	0.84%	\$322
2011-12	101,459	\$4,056,585,367	\$31,020,000	\$644,531	0.76%	\$306
2012-13	107,158	\$5,317,028,880	\$80,670,000	\$661,216	1.52%	\$753
2013-14	107,158	\$6,093,172,099	\$76,635,000	\$666,327	1.26%	\$715

Note:

The City of Odessa is governed by the home rule amendment to the Constitution of the State of Texas, and consequently has no legal debt limit.

Source of Population Data: City of Odessa Planning and Development Department

RESOLUTION NO. 2014R-78

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ODESSA, TEXAS, ADOPTING THE ANNUAL BUDGET FOR THE CITY OF ODESSA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015, A SUMMARY COPY OF WHICH IS ATTACHED HERETO AS EXHIBIT "A"; ESTABLISHING POLICY FOR ENCUMBERED AND UNENCUMBERED FUNDS; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, in compliance with Chapter 102 of the Local Government Code, the City Manager filed with the City Secretary a copy of the budget of the proposed expenditures for the fiscal year beginning October 1, 2014 and ending September 30, 2015, such filing being done thirty (30) days prior to the date on which the City Council makes its tax levy for said fiscal year; and

WHEREAS, a public hearing, notice of which was published in a newspaper of general circulation in the City of Odessa, Ector County, Texas, was held to consider said budget; and

WHEREAS, all legal requirements of Chapter 102, Local Government Code, Section 72 of the Charter of the City of Odessa, a well as all other pertinent laws, have been complied with and fulfilled;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ODESSA, TEXAS:

Section 1. That the budget for the proposed expenditures for the fiscal year beginning October 1, 2014 and ending September 30, 2015, a summary copy of which is attached hereto as Exhibit "A", and a complete copy of which is located in the Finance Department on the 2nd floor of City Hall and available for inspection, is hereby approved and adopted as the official budget for the City of Odessa, Texas, for the fiscal year beginning October 1, 2014 and ending September 30, 2015.

Section 2. That all unencumbered or unobligated funds for the prior fiscal year shall lapse at the end of the prior fiscal year. All appropriations for encumbered or obligated funds shall carry over to the subsequent fiscal year and be considered committed in order to complete these transactions.

Section 3. That this resolution shall be effective at the time of its adoption.

The foregoing resolution was approved and adopted on the 9th day of September, A.D., 2014, by the following vote:

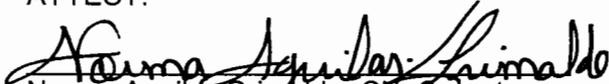
Roger T. McNeil	AYE
Dewey Bryant	AYE
Barbara Graff	AYE
Dean Combs	AYE
Sandra Carrasco	AYE

Approved the 9th day of September, A.D., 2014.



David R. Turner, Mayor

ATTEST:


Norma Aguilar-Grimaldo, City Secretary

APPROVED AS TO FORM:

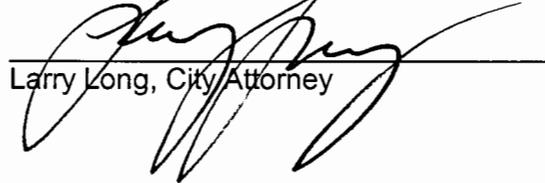

Larry Long, City Attorney

EXHIBIT A
FY 2015 BUDGET SUMMARY

Financing Sources:	Total All Funds
Beginning Fund Balance	\$70,571,660
Less Required Reserves	21,166,942
Available Fund Balance	\$49,404,718
CURRENT REVENUES:	
Property Tax	28,047,897
Sales Tax	32,476,255
Franchise/Gross Receipts	7,076,000
Other Operating Revenues	29,577,810
Water and Sewer	45,534,300
Rental Revenue	18,806,235
Interest Income	158,000
Intergovernmental	2,479,550
Other Revenue	17,868,614
Administrative Transfers	
General Fund	200,000
Water/Sewer	2,214,199
Equipment Service	326,727
Risk Management	425,481
Solid Waste	496,808
Storm Water	113,075
Liquid Waste	2,880
Hotel-Motel	24,513
Odessa Development Corp.	75,115
Motor MPO	6,000
Total Current Revenues	\$185,909,459
Total Financing Sources	\$235,314,177
CURRENT EXPENDITURES:	
Personal Services	72,540,421
Supplies	23,783,628
Services	32,959,215
Maintenance	8,932,898
Capital Outlay	3,672,542
Other Requirements	9,989,769
Debt Service/Lease	14,475,543
Insurance Requirements	8,178,889
Outside Agencies	3,702,894
Transfers Out	438,479
Total Current Expenditures	\$178,674,278
Capital Outlay-Replacement	
Total Expenditures	\$185,799,979
Ending Available Balance	\$49,514,198
Plus Required Reserves	21,166,942
Ending Fund Balance	\$70,681,140

ORDINANCE NO. 2014-53

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ODESSA, TEXAS, LEVYING TAXES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ODESSA, TEXAS, FOR THE 2014 TAX YEAR AND THE 2014-2015 FISCAL YEAR; ESTABLISHING THE AD VALOREM TAX RATE OF 47.5845 CENTS PER ONE HUNDRED DOLLARS PROPERTY VALUATION; PROVIDING FOR THE APPORTIONMENT OF TAXES FOR INTEREST AND SINKING FUND FOR CERTAIN BOND INDEBTEDNESS AND FOR GENERAL OPERATING NEEDS; AND DECLARING AN EFFECTIVE DATE OF OCTOBER 1, 2014.

WHEREAS, a budget has been adopted by the City Council of the City of Odessa, Texas, covering the proposed expenditures of the municipal government of the City of Odessa for the fiscal year beginning October 1, 2014 and ending September 30, 2015; and

WHEREAS, said budget reflects the needs for revenue to meet the expenses proposed therein; and

WHEREAS, the City is required to accumulate interest and a sinking fund for certain outstanding bond indebtednesses; and

WHEREAS, it has been moved that property taxes be increased by the adoption of a tax rate of Forty-Seven and Five Thousand Eight Hundred Forty-Five Ten Thousandths Cents (47.5845¢) on each One Hundred Dollars (\$100.00) property valuation;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ODESSA, TEXAS:

Section 1. That there is hereby levied, and there shall be collected, for the use and support of the municipal government of the City of Odessa, Texas, and to provide the legally required interest and sinking fund on certain outstanding bond indebtednesses for the 2014 tax year and the 2014-2015 fiscal year upon all property, real, personal or mixed within the corporate limits of Odessa, Texas, which is subject to taxation, an ad valorem tax of Forty-Seven and Five Thousand Eight Hundred Forty-Five Ten Thousandths Cents (47.5845¢) on each One Hundred Dollars (\$100.00) property valuation, said tax levied for and apportioned to the following specified purposes:

- (1) The rate of 11.1395¢ on each One Hundred Dollars (\$100.00) valuation of taxable property to be levied, assessed and ordered collected for the purpose of paying the interest on and creating a sinking fund for the redemption of the City of Odessa, Texas Series 2005, 2006, 2007 and 2013 Certificates of Obligation, plus 2006, 2009, 2012, and 2014 Refunding Issues.
- (2) The rate of 36.4450¢ on each One Hundred Dollars (\$100.00) valuation of taxable property to be levied, ordered and collected for the purpose of creating a General Fund for the City operations, as provided by law and ordered collected to meet the requirements.

Section 2. That the citizens of Odessa are hereby advised:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY SEVEN AND NINE HUNDRED NINETY-EIGHT THOUSANDTHS PERCENT (7.998%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY TWENTY-ONE DOLLARS AND FIFTY-NINE CENTS (\$21.59).

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$2,094,117 OR 8.07%, AND OF THAT AMOUNT, \$924,902 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE ROLL THIS YEAR.

Section 3. That there is hereby levied and there shall be collected from every person, partnership firm, association or corporation pursuing any occupation or business whatsoever which is taxable by the City of Odessa under the general laws of the State of Texas, an annual occupation tax equal in each instance to one-half of the State occupation tax on each such person, partnership, firm, association or corporation, and said taxes shall be paid annually in advance except where otherwise provided by State laws, in which event the same may be paid to the City in the manner as is provided by State law.

Section 4. That there is hereby levied and there shall be collected from every person, partnership, corporation, association or firm holding any permit under the Texas Liquor Control Act and which is subject to the imposition of a license fee by municipalities by virtue of said Texas Liquor Control Act, a license fee in the maximum amount that municipalities are authorized to impose pursuant to said Act.

Section 5. That all monies collected under this ordinance for the specific items described in Section 1, shall be and the same are hereby appropriated and set apart for the specific purposes indicated in each item and the Assessor and Collector of taxes and the Comptroller shall keep these accounts so as to readily and distinctly show the amount collected and the amounts expended and the amount on hand at any time belonging to such funds. It is hereby made the duty of the Assessor and Collector of taxes and the Controller at the time of depositing any monies, to make a statement showing to what fund such deposit should be made and from what sources it was received. All receipts for the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of the City.

Section 6. That at the time of first approval on September 16, 2014, the Council Members voting on the ordinance announced and declared by the approval of this ordinance that the City Council will finally vote on the tax rate on September 23, 2014, 6:00 p.m., City Council Chambers, 411 W. 8th Street, Odessa, Texas, and such notice shall be published. Section 6 is effective on September 23, 2014.

Section 7. That this ordinance shall go into effect on October 1, 2014.

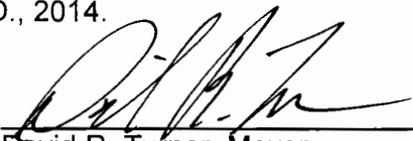
The foregoing ordinance was first approved on the 16th day of September, A.D., 2014, by the following vote:

Roger T. McNeil	ABSENT
Dewey Bryant	AYE
Barbara Graff	AYE
Dean Combs	AYE
Sandra Carrasco	ABSENT

The foregoing ordinance was adopted on second and final approval on the 23rd day of September, A.D., 2014, by the following vote:

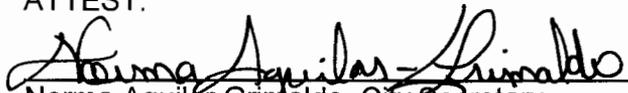
Roger T. McNeil	AYE
Dewey Bryant	AYE
Barbara Graff	AYE
Dean Combs	AYE
Sandra Carrasco	AYE

Approved this the 23rd day of September, A.D., 2014.



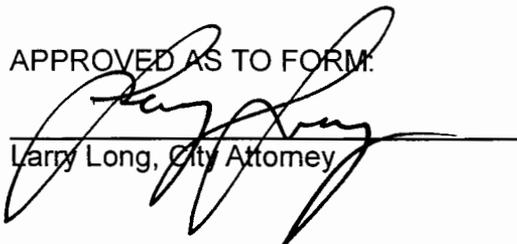
David R. Turner, Mayor

ATTEST:



Norma Aguilar-Grimaldo, City Secretary

APPROVED AS TO FORM:



Larry Long, City Attorney



CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

Glossary

APPENDIX

GLOSSARY

The Annual Budget contains specialized and/or technical terminology, along with acronyms, that are unique to public finance and budgeting. To assist the reader in understanding the Annual Budget document, a glossary of terms is provided.

Account Classification: A basis for distinguishing types of expenditures. The five major classifications used by the City of Odessa are: personal services (001's), supplies/materials (002's), services (003's), maintenance (004's), and capital outlay (005's).

Accrual Basis of Accounting: A method of accounting wherein revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. This is the accounting basis that generally is required to be used in order to conform to generally accepted accounting principles (GAAP) in preparing financial statements for external users.

Ad Valorem Taxes: Also referred to as property tax, this is the charge levied on all real personal, and mixed property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.

Aeration Disc: A component of a machine that mechanically beats wastewater to oxygenate it during treatment.

Annual Budget: The total budget as approved by the City Council, as revised.

Appropriation: A legal authorization made by the City Council, which permits City officials to incur obligations against and to make expenditures of governmental resources.

Assessed Property Valuation: A value established by the Ector County Appraisal District which approximates market value of real or personal property. By state law, one hundred percent (100%) of the property value is used for determining the basis for levying property taxes.

Balanced Budget: A budget in which the expenditures incurred during a given period are matched by revenues.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation (G.O.) and revenue bonds. These are most frequently used for construction for large capital projects, such as buildings, streets, and water and sewer lines.

Budget: A financial plan for a specified period of time (fiscal year) that matches planned revenues with appropriations. The "preliminary" budget designates the financial plan initially developed by departments and presented by the City Manager to the Council for approval. The "adopted budget" is the plan as modified and finally approved by that body. The "approved" budget is authorized by resolution and thus specifies the legal spending limits for the fiscal year.

Budget Contingency Plan: Details various courses of action that may be undertaken when varying levels of revenue shortfalls are anticipated.

APPENDIX

GLOSSARY

Budget Document: The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.

Budget Highlights: Significant changes in expenditures or programs within a fund, department or division.

Budget Message: The opening section of the budget provides the City Council and the public with a general summary of the most important aspects of the budget. The message explains principal budget issues against the background of financial experience in recent years, and represents the assumptions and policies upon which the City's budget is based.

Budget Stabilization Account: Monies set aside in the General Fund or the Water & Sewer Fund for those years that expenditures exceed revenues.

Budget Summary: Provides a listing of revenues, expenditures, and available resources for all funds.

Budgetary Integration: The means by which expenses are incurred during one fiscal year and paid in the next. (Examples of such expenditures include purchase orders and contracts.)

Capital Budget: Covers outlays for the acquisition of major long-lived assets, including assets to be purchased from restricted monies, and the resources (current monies and debt) to be employed for purchase of the assets.

Capital Outlay: Expenditures for equipment, vehicles, or machinery, and other improvements that result in the acquisition of assets with an estimated useful life of more than one year, a unit cost of \$1,000 or more, and capable of being identified as an individual unit of property.

Certificates of Obligation: Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues. In Texas, Certificates of Obligation do not have to be authorized by public referenda.

Certified Property Values: To be in compliance with the Property Tax Code, the chief appraiser certifies the approved appraisal roll to each taxing unit on or before July 25.

Compensated Absences Account: Funds that are set aside to compensate employees for unleave and/or old sick leave upon their retirement, resignation, or termination from the City.

Co-Pay: A per-service charge paid by employees for approved medical services.

CopLogic: The name of an online police reporting system made available for citizens' use.

Council of Governments: A voluntary association of local governments formed under Texas law to deal with the problems and planning needs that cross the boundaries of individual local governments or that require regional attention. (Also referred to as regional planning commissions, associations of governments, regional councils and area councils.)

APPENDIX

GLOSSARY

Curb Miles: Linear miles of actual curbing multiplied by two when both edges of the street have curbing.

Debt Service Fund: A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.

Delinquent Taxes: Real or personal property taxes that remain unpaid on and after February 1st of each year, and upon which penalties and interest are assessed.

Department: A major administrative segment responsible for management of operating Divisions that provide services within a functional area.

Depreciation: A method of recovering the cost of an asset over the asset's useful life or recovery period.

Disposition Rate: Rate that court cases are finalized and closed within a 12-month period.

Division: A basic organizational unit that is functionally unique and provides service under the administrative direction of a Department.

Economic Diversification: Having more than one financial or monetary factor, industry or sector contributing to the production, development and consumption of commodities within a specific region.

Effective Tax Rate: The prior year's taxes divided by the current year's taxable values of properties that were on the tax roll in both years. Excludes taxes on properties no longer in the taxing unit and the current taxable value of new properties.

Encumbrances: Commitments for the expenditure of monies.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business. The rate schedules are established to insure that revenues are adequate to meet all necessary expenditures. The Water/Sewer Fund, Solid Waste Fund and Natural Gas Fund are enterprise funds in the City of Odessa.

Entitlement: Funds supporting or distributed by a government program which provides benefits to members of a specified group.

Estimated Revenue: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

Expenditure: Funds spent in accordance with budgeted appropriations on assets or goods and services obtained.

Family Health Clinic: Free health clinic created for all city employees and their dependents covered under the City's health plan.

APPENDIX

GLOSSARY

Fines & Forfeitures: Monies imposed as penalty for an offense and collected as revenue by the municipal court for the city.

Fiscal Year: A consecutive 12-month period that signifies the beginning and ending dates for recording financial transactions. The City of Odessa's fiscal year begins October 1 and ends September 30 of the following calendar year. This is also called the budget year.

Fund: An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts. In the budget process, a formal Annual Budget is adopted for the General Fund, General Debt Service Fund, Water/Sewer Fund, Solid Waste Fund, Risk Management Fund, Convention & Visitors Fund, and Community Development Fund.

Fund Balance: The excess of current assets over current liabilities, representing the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

GASB 31: A statement issued by the Government Accounting Standards Board, requiring that investments be reported in financial statements at their fair value.

GASB 34: Requires state and local governments to report the value of their infrastructure assets, including roads, bridges, water and sewer facilities, and dams, in their annual financial reports on an accrual accounting basis.

GASB 39: Amends Statement 14 to provide additional guidance to determine whether certain organizations for which the primary government is not financially accountable should be reported as component units. Generally, it requires reporting , as a component unit, an organization that raises and holds economic resources for the direct benefit of a governmental unit. Organizations that are legally separate, tax-exempt entities and that meet certain criteria are also required to be presented as component units.

GASB 43: Establishes uniform financial reporting standards for Other Post-employment Benefit (OPEB) plans and supersedes the interim guidance included in Statement 26.

GASB 45: Establishes standards for the measurement, recognition, and display of Other Post-employment Benefit expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information in the financial reports of state and local governmental employers.

GASB 54: Enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions.

General Fund: The largest fund within the City, the General Fund accounts for the majority of the financial resources of the government. General Fund revenues include property taxes, sales taxes, licenses and permits, service charges, and other type of revenue. This fund includes most of the basic operating functions such as fire and police protection, municipal court, finance, planning and inspection, public works, parks/recreation, and general administration.

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General Obligation (G.O.) Bonds: Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues. In Texas, G.O. Bonds must be authorized by public referenda.

Geographic Information System: A system which has the ability to translate implicit geographic data (such as a street address, national grid coordinates or latitude and longitude coordinates) into an explicit map location.

Goal: Long-term continuing target of an organization (vision of the future).

Government Access Channel: A type of TV channel created by government entities. Government Access TV programming generally deals with public affairs, board meetings, explanation of government services, and other public service related programming.

Governmental Fund: Any fund that is not a profit and loss fund (e.g. enterprise fund, internal service fund, or trust and agency fund). Examples of governmental funds include: general fund, special assessment fund, special revenue fund, capital projects fund, and debt service fund.

Gulf Coast Authority: Operates the Industrial Wastewater Treatment Plant.

Homestead: A tax-exempt qualifying declaration by a property taxpayer for his actual dwelling place or home.

Hospital District: Entity within the city supported by a portion of sales taxes for the local hospital.

Industrial District Contract: Contract with businesses in the Industrial District for water, sewer and/or trash services.

Infrastructure: General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems.

Infrastructure Transfer: Funds that have been set aside to encourage development in certain areas by extending water and sewer mains to those areas.

Intergovernmental Revenue: Grants, entitlements and cost reimbursements from another federal, state or local governmental unit.

Internal Service Fund: Accounts for the financing of goods or services provided by one City department to other departments of the governmental unit on a cost reimbursement basis. The Equipment Services Fund and the Risk Management Fund are operated as internal service funds in the City of Odessa.

Lane Miles: Centerline miles of actual lane(s) multiplied by the number of lanes.

Levy: To impose or collect by legal authority. The City Council has the authority to levy taxes, special assessments, and service charges as stated in the City Charter.

APPENDIX

GLOSSARY

Lift Station: A type of pump station that pumps wastewater to the waste treatment plant when there is a lack of gravitational flow.

Limited Tax Note: Direct obligations of the City payable from ad valorem taxes levied against taxable property located therein, within the limits prescribed by law.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Mandates or Mandated Expenses: Any expenses relating to an authoritative command or instruction. Refers to the federal and state mandates governing municipalities, such as regulations establishing testing for water quality.

Megahertz: A unit of alternating current or electromagnetic wave frequency equal to one million cycles per second.

Metropolitan Statistical Area: A cluster of heavily settled communities that are geographically, socially and economically related to one another and to a central urban core. A core consists of at least one central city having at least 50,000 inhabitants, or "twin cities with a combined population of at least 50,000.

Minimum Control Measures: Six minimum control measures that must be included in a storm water management program for municipal separate storm sewer systems (MS4s).

Modified Accrual Basis of Accounting: A method of accounting that is a mixture of the cash and accrual basis. The modified accrual basis should be used for governmental funds. To be recognized as a revenue or expenditure, the actual receipt or disbursement of cash must occur soon enough after a transaction or event has occurred to have an impact on current spendable resources. In other words, revenues must be both measurable and available to pay for the current period's liabilities. Revenues are considered available when collectible either during the current period or after the end of the current period, but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.

MOTOR-MPO: A state-funded agency that is involved with metropolitan transportation issues.

Neighborhood Sweep: An organized neighborhood clean up event within the city utilizing city personnel and community volunteers.

Net Assets: Net Assets represent the difference between assets and liabilities.

Net Taxable Value: The total assessed value of all property within the city that is available for taxation minus property eligible for tax exemption.

Odessa Development Corporation: Separate entity responsible for pursuing, negotiating and administering economic development tax monies to enhance increased development within the community.

APPENDIX

GLOSSARY

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. The use of an annual operating budget is required by State law.

Ordinance: A statute or regulation especially enacted by a city government.

Outside Agencies: Non-profit service organizations funded partially or entirely by the General Fund.

Participation In Line Extensions: Miscellaneous projects for upgrading the size of lines or otherwise participate in construction of utilities in areas of new development.

Payment In Lieu Of Tax: Monies received for provision of city services to property owners located outside the municipal taxing district.

Performance Measures: Specific quantitative and qualitative measures of work performed or results obtained within an activity or program.

Personal Services: Costs relating to compensating employees, including salaries, wages, insurance, payroll taxes, and retirement contributions (account classification 001's).

Pick-Six Cities (or Pick-Six Comparables): Six Texas cities that Odessa compares itself to in several areas, including salaries, services, permit fees, property tax rates, performance measures.

Property Tax: Also called ad valorem tax, this is the charge levied on all real, personal, and mixed property according to the property's valuation and the tax rate, in compliance with the State Property Tax Code.

Proprietary Fund: The activities of proprietary funds closely resemble those of ongoing businesses in which the purpose is to conserve and add to basic resources while meeting operating expenses from current revenues. The activities are usually financed with user charges that are directly related to the services received. Proprietary funds include enterprise funds and internal service funds.

Reserve: An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

Resolution: A formal statement of a decision, determination or course of action placed before a city council and adopted.

Revenue Bonds: Legal debt instruments that finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, revenue bonds may or may not be authorized by public referenda.

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GLOSSARY

Revenues: Funds received by the government as income, including tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants and interest income.

Right-of-Way: Land over which public roads/access are located.

Roll Year: Refers to the calendar year in which the property valuations that form the basis for the current fiscal year's property tax revenue projections were certified.

Rollback Rate: A property tax rate that is 3 percent above the effective tax rate.

Roll-Off Containers: Large open top rectangular containers for holding trash, debris, brush and other non-food waste. There is a charge for container use depending on the size of the container and the amount of use.

Seal Coat: Asphalt restoration and maintenance technique used to recondition city streets and thoroughfares.

Service and Work Programs: Tangible "end products" provided to the public or user department/division.

Services: Professional or technical expertise purchased from external sources (account classification 003's).

Special Revenue Fund: A separate fund that accounts for resources that are legally restricted to expenditures for specific operational purposes. Convention and Visitors Fund would be an example of a special revenue fund.

Standard Metropolitan Statistical Area: See "metropolitan statistical area".

Storm Water Program: A program that is implemented by government entities to control storm water run-off in urban areas.

Strategy: A plan to achieve an objective.

Street Miles: Centerline miles of actual street.

Supplies: Cost of goods consumed by the City in the course of its operation (account classification 002's).

Tax Rate: The amount of tax levied for each \$100 of assessed value for real, personal, or mixed property. The rate is set by September 1 of each year by the City Council of the City of Odessa, Texas.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

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Tiburon: Tiburon, Inc. provides fully integrated command and control, information management and analysis solutions to public safety organizations.

Total Tax Rate: Property tax rate including both of the portions used for operations and that for debt service.

Transfer In Revenue: Primarily reflects administrative services provided by the General Fund to other funds. An independent study is conducted each year by an outside firm to determine the distribution of costs associated with the administrative services provided to the other funds.

Transmittal Letter: A general discussion of the proposed budget presented in writing by the City Manager to the Mayor and City Council. The transmittal letter highlights the major budget items including any changes made in the current budget year, issues affecting the decisions and priorities of the current year, and actions incorporated into the adopted budget.

Trend Analysis: Graphs which analyze historical data, projected information, or comparisons from one year to the next. A brief narrative or summary data is included with the graphs.

Unileave: Paid Employee Leave; A combination of Sick Leave and Vacation Leave. Can be used for any reason.

Urban Run-Off Management Program: A program implemented by government entities to control storm water run-off in urban areas.

User Fee (User Charge): The payment of a fee for direct receipt of a public service by the part benefiting from the service.

Voice Over IP: Voice Over Internet Protocol phone system can be a benefit for reducing communication and infrastructure costs by routing phone calls over existing data networks and avoiding duplicate network systems.

West Texas Intermediate: Also known as Texas Light Sweet is a type of crude oil used as a benchmark in oil pricing and oil futures contracts. Very relative to the economy of Odessa, Texas.

Working Capital: The difference between current assets and current liabilities. Working Capital measures the margin of protection for current creditors and reflects the ability of a company to finance current operations.

APPENDIX

ACRONYMS

ADA	American Disabilities Act
ALS	Advanced Life Support
AMR	Automated Meter Reading (Water Meters)
AS/400	Network Computer System
C&V	Convention and Visitors
CAD/RMS	Computer Aided Dispatch/Record Management System
CAFR	Certified Annual Financial Report
CD	Community Development Fund
CDBG	Community Development Block Grant
CIP	Capital Improvements Program
CO	Certificate of Obligation
COGA	City of Odessa Grant Application
CRMWD	Colorado River Municipal Water District
C.S.A.	Combined Statistical Area
CV	Crown Victoria
DOT	Department of Transportation
DPS	Department of Public Safety
DRW	Dual Rear Wheel
E.C.I.S.D.	Ector County Independent School District
EMD	Emergency Medical Dispatcher
EMS	Emergency Medical Services
EPA	Environmental Protection Agency
ES	Equipment Service Fund
FMLA	Family Medical Leave Act
FTE	Full-Time Employee
FWT	Fiesta West Texas
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GC	Golf Course Fund
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Graphical Interface System
G/L	General Liability
GO	General Obligation (Bond)
GPS	Global Positioning System
HAZMAT	Hazardous Materials
H.E.	Heavy Equipment
HIPAA	Health Insurance Portability and Accountability Act
HOME	Home Investment Partnerships Program
hp	Horse Power
HR	Human Resources (Department)
H.T.E.	Accounting Software Company
HVAC	Heating Vent Air Conditioning
ID	Identification
IFSTA	International Fire Service Training Association
ISD	Independent School District
IT	Information Technology

APPENDIX

ACRONYMS

IVR	Interactive Voice Response
JBS	John Ben Shepperd (Parkway), a local thoroughfare
K-9	Canine
KOB	Keep Odessa Beautiful
LED	Light-Emitting Diode
LGC	Local Government Code
MC	Municipal Court
mgd	Millions of Gallons per Day
MHz	Megahertz
MOTOR-MPO	Midland-Odessa Transportation Organization – Metropolitan Planning Organization
MS4	Municipal Separate Storm Sewer System
NCIC/TCIC	National Crime Information Center/Texas Crime Information Center
NDS	Neighborhood Development Services
NELAC	National Environmental Laboratory Accreditation Conference
NELAP	National Environmental Laboratory Accreditation Program
NFPA	National Fire Protection Association
OC	Odessa College
OCAH	Odessa Council for the Arts & Humanities
ODC	Odessa Development Corporation
P25	Project 25
PB	Permian Basin
PD	Police Department
PH	Phase
PLC	Programmable Logic Controller
PSAP	Public Safety Answering Point
PT	Proficiency Test
PTC	Property Tax Code
RF	Risk Management Fund
RIO	Rho Iota Omega
RM	Risk Management
RTV	Rough Terrain Vehicle
Rx	Medical Prescription
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SSO	Sanitary Sewer Overflow
ST	Storm Water Fund
SW	Solid Waste, Solid Waste Fund
T-Bill	Treasury Bill
TCAP	Texas Coalition for Affordable Power
TCEQ	Texas Commission on Environmental Quality
TCLEOSE	Texas Commission on Law Enforcement Officer Standards and Education
TDA	Texas Department of Agriculture
TDD	Telecommunication Device for the Deaf
TLETS	Texas Law Enforcement Telecommunication System
TWDB	Texas Water Development Board
UCR	Uniform Crime Report
US	United States
USA	United States of America

APPENDIX

ACRONYMS

UT	University of Texas
UTPB	University of Texas of the Permian Basin
VTCA	Vernon's Texas Civil Statutes Annotations
WC	Workers' Compensation
W/R	Water Reclamation
WS	Water and Sewer Fund
WT	Water Treatment
W/W	Wastewater

CITY OF ODESSA
FY 2014-15
ADOPTED BUDGET

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