

**CITY  
OF  
ODESSA**



**ADOPTED BUDGET**

**FISCAL YEAR  
2013-14**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Odessa  
Texas**

For the Fiscal Year Beginning

**October 1, 2012**

*Christopher P. Morrell*

President

*Jeffrey R. Egan*

Executive Director

## REQUIRED STATEMENT

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,858,043, which is a 17.46% 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 \$758,008.

On September 10, 2013, the members of the governing body voted on the adoption of the 2013-14 Proposed Budget as follows:

FOR: Roger T. McNeil, Dewey Bryant, Barbara Graff,  
Dean Combs, Sandra Carrasco  
AGAINST: N/A  
PRESENT and not voting: N/A  
ABSENT: N/A

### Tax Rates:

	<b>2012</b>	<b>2013</b>
Property Tax Rate	\$0.512750	\$0.512750
Effective Tax Rate	\$0.502404	\$0.442811
Effective M&O Tax Rate	\$0.437760	\$0.312635
Rollback Tax Rate	\$0.531868	\$0.548119
Debt Tax Rate	\$0.064644	\$0.130176

The City of Odessa's municipal debt obligations for 2013-14 total \$6,921,512.

**ANNUAL BUDGET**  
**CITY OF ODESSA, TEXAS**

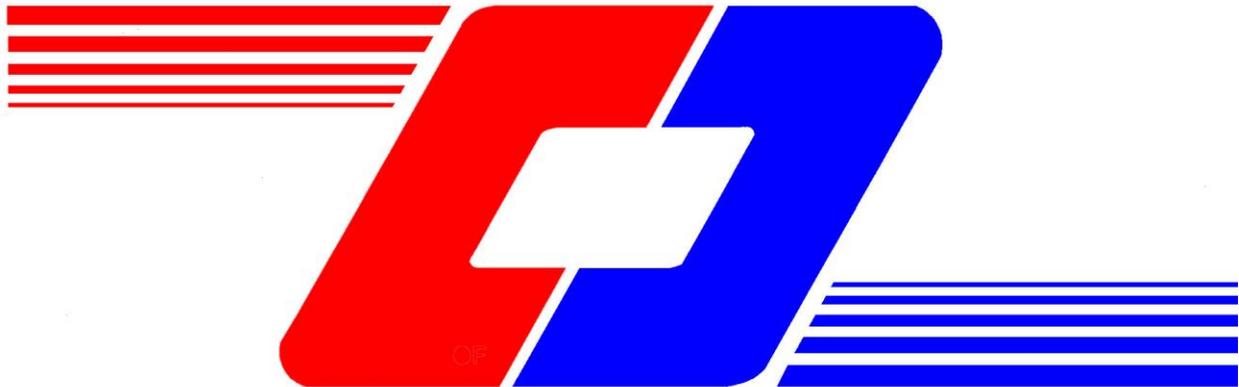
Fiscal Year  
October 1, 2013 through September 30, 2014

**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 10, 2013



## **City of Odessa 2013-2014 Annual Budget**

### **Prepared by**

James Zentner, 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  
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Alba Sammer, Print Assistant

# 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:

### **O**RGANIZATION

Working together as teams and individuals toward common goals.

### **D**IRECTION

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

### **E**XCELLENCE

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

### **S**ERVICE

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

### **S**UPPORT

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

### **A**TTITUDE

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



Left to right: James Zentner, Assistant City Manager Administrative Services; Richard Morton, City Manager; Michael Marrero, Assistant City Manager Community Services

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

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**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Budget Message

October 1, 2013

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 2013-14 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 \$174.4 million and total expenditures of \$176.2 million, including a \$7.06 million allocation for equipment replacement. In comparison with last year's budget, revenues have realized a 7.99% increase and expenditures, a 7.31% increase. The increase in expenditures is largely due to the implementation of a 5% merit increase for qualifying employees, higher fleet maintenance and replacement costs, compensation changes, and the addition of 35 new full-time positions.

## **ECONOMIC CONDITION AND OUTLOOK**

The City of Odessa has historically been very dependent upon the fortunes of the oil and gas industry. Over the past few years, economic diversification efforts of city leaders, rising oil prices, and increased oil production have resulted in a booming local economy. Economic indicators still reflect a strong local economy, though rig counts and average oil prices have experienced a decrease in the past year. West Texas rig counts have fallen by 6.23%, and the average price of oil has dropped to \$94.64, a decrease of three cents compared to the 2011-12 average. During this same time period, the average unemployment rate fell from 4.69% to 3.93%, resulting in a 16.20% reduction in unemployment for fiscal year 2013.

The City of Odessa has been fortunate to have dedicated community leaders who understand the importance of economic development and diversification. In 2012-13, Odessa leaders, along with the Odessa Development Corporation, brought 91 new jobs to the community with a cumulative annual payroll of \$5.1 million.

## 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 24, 2013, the City Council approved a property tax rate of 51.2750 cents per \$100 of valuation, a rate above the effective tax rate and equal to the 2012 adopted rate. Current property tax revenues are expected to reach \$19,031,643, down \$156,145 compared to last year's budget. The decrease is attributed to the 2013 bond issue. The bond issue increased the general debt service requirement (which is funded by property tax revenue) thereby reducing the General Fund's share of property tax revenue. However, the reduction in tax revenues will not negatively impact the General Fund operating budget. Future street infrastructure projects, which had previously been funded out of the General Fund's Street Division, will now be funded by the 2013 bond monies.

In 2013-14, assessed values will reach \$5,317,028,880, an 18.45% increase compared to the previous year. General Fund's projected revenues of \$74.13 million will fund current expenditures of \$74.13 million as a balanced budget. Both revenues and expenditures will increase by \$3,311,056, or 4.68%, over last year's numbers .

The estimate for 2013-14 sales tax revenues has been projected at \$28,786,638. This represents an increase of \$3,546,615, or 14.05%. Sales tax revenue continues to be the General Fund's single largest source of revenue.

In 2013-14, the General Fund will realize a net increase of twenty and one-half (20.5) positions. Eighteen (18) new positions will be added to the fund. However, two and one-half (2.5) Code Enforcement positions will be transferred from the Community Development Fund to the General Fund in an effort to offset a decrease in federal funding. The new positions include: four (4) Code Enforcement Officers, one (1) Code Enforcement Clerk, three (3) Firefighters, one (1) Fire Inspector, one (1) Recreation Special Events Coordinator, one (1) Grounds Maintenance Worker, two (2) Police Officers, two (2) Building Codes Inspectors, one (1) Building Inspection Clerk, one (1) Signal Technician I, and one (1) Developer/Programmer.

In total, 681.5 positions have been approved for the 2013-14 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 \$151,624. Each year, qualifying Police and Fire department personnel are promoted to their next corresponding "step" according to a pre-determined schedule. On October 1, 2013, a 5% merit increase for qualifying employees will go into effect, resulting in a budgetary increase of \$1,985,193.

Technology charges for the General Fund total \$2,097,614, a \$25,580, or 1.23%, 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 \$391,017 in 2013-14. 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 major repair and maintenance of city streets continues to be a priority for the City of Odessa. In previous years, this line item was funded out of the Street Division's budget. However, beginning in 2013-14, major street maintenance will be funded from the proceeds of the Certificates of Obligation, Series 2013 in the amount of \$51,335,000.

## **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 \$45,640,300 in 2013-14, an increase of \$716,000, or 1.59%, 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 \$45,623,610, an \$893,587, or 2.00%, increase compared to the previous year's adopted budget. The Personal Services increase of \$643,361 will cover the cost of a 5% merit increase for qualifying personnel, the compensation changes, and the addition of one new Lab Sample Custodian position.

Other major increases impacting the Water and Sewer Fund budget include a \$163,819 increase in fleet maintenance and replacement costs, a \$94,799 increase in technology charges, and a \$48,000 decrease in capital outlay expenditures. Any Water and Sewer Capital Improvements initiated in 2013-14 will be allocated and funded from the 2007 Bond Issue. A great deal of emphasis has been placed on the Capital Improvements Program to comply with state and federal mandates and City infrastructure requirements.

## **SOLID WASTE FUND**

In 2013-14, Solid Waste revenues are projected at \$12,845,487, a \$2,449,687, or 23.56%, increase compared to the previous year. The major contributing revenue sources for the Solid Waste Fund are Single-Family Residential (48.61%), Commercial (25.26%), and Roll-Off Charges (11.61%). These three sources of revenue account for over 85% of the total revenue for this fund. Total customer accounts, anticipated growth within the city limits, increased demand for roll-off usage in commercial and construction areas, and continuing service to current outside-city-limits customers drive these revenue items. In 2013-14, Solid Waste rates will be increased for the first time since 2009-10. Rate changes will vary based on the type of account, the number of pick-ups per week, and the size of the solid waste receptacle.

Solid Waste expenditures will increase by \$2,371,537, or 22.42%, in the upcoming fiscal year. Personal Services will realize a gain of \$397,959, due to the 5% merit increase, compensation changes, and the addition of eight new positions to the fund. Fleet maintenance and replacement costs will climb by \$951,021, and capital outlay expenditures will increase by \$1,068,800.

Keep Odessa Beautiful, the newest division of the Solid Waste Fund, 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 2013-14 are estimated at \$14.21 million. Expenditures are budgeted at \$15.77 million, with \$8.70 million being allocated for operating expenditures, and \$7.06 million being allocated for equipment replacement. The Personal Services budget will experience an increase of \$268,532 compared to the previous year. The majority of the increase will be used to cover the cost of four additional positions and fund the 5% merit increase for qualifying employees.

## **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 three major sources of revenue: Radio/Equipment rental rates, Internet Charges, and Technology Charges.

In 2013-14, Information Technology revenues are projected at \$3,427,064. This represents a \$103,579, or 3.12%, increase compared to the previous year. Total expenditures are budgeted at \$3,322,518, a \$311,469, or 10.34%, increase.

## **RISK MANAGEMENT FUND**

In 2013-14, Risk Management Fund revenues are expected to reach \$10.15 million: \$7.94 million in Medical/Dental revenues, \$905,300 in General Liability revenues, and \$1.31 million in Workers' Compensation revenues. Expenditures are budgeted at \$10.13 million. This represents a \$439,776, or 4.54%, increase compared to the previous year's budget.

The Medical/Dental insurance program represents the largest portion of expenditures for the Risk Management Fund, with a budget of \$5.39 million. The City does not plan to increase insurance rates during the 2013-14 fiscal year.

The Family Health Clinic, Health and Wellness Program, and Fitness Center have contributed to the decrease in medical claim costs over the past few years. 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 who are covered by the City's medical plan, 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 (45.58%), Golf Cart Rentals (20.35%), and Pro-Shop Sales (16.91%). Together, these revenue sources account for almost 83% of the fund's total revenue.

In 2013-14, Golf Course Fund revenues are projected at \$1,672,829, an increase of \$167,829, or 11.15%, compared to the previous year. Expenditures are estimated at \$1,625,243. This reflects a \$201,127, or 14.12%, increase over the previous year. The

Personal Services budget will experience by \$187,095, with the majority of the increase being used to cover the cost of four additional positions.

## **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 continues to fund this requirement in fiscal year 2012-13; a method of allocation that seems the most fair and equitable for all citizens. Revenues for this fund are projected at \$715,000 in 2013-14, a \$10,000 increase over last year's budget. Expenditures are expected to reach \$902,259. The majority of the \$107,220 increase will be used to cover increases in fleet maintenance and replacement costs.

## **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 2012-13 Annual Budget document received the Government Finance Officer Association's (GFOA) Distinguished Budget Presentation Award, marking the twenty-seventh 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 2013-14 Annual Budget.

Respectfully submitted,



Richard N. Morton, Jr.  
City Manager

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Policy Statements

# **POLICY STATEMENTS**

## **BUDGET COMPLIANCE**

### **BUDGET COMPLIANCE**

The 2013-14 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 2013-14 Proposed Budget on August 1, 2013, which was more than 30 days prior to the scheduled adoption of the property tax rate on September 10, 2013.

# **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 16, 2013, 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 27, 2013.

### **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 27, 2013, as required by state law, and on September 10, 2013, 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. Although not required by law, the City will also file the final budget document with the State Comptroller. 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 24, 2013, the City Council adopted a total tax rate of \$0.512750 per \$100 dollars of property valuation for the purpose of paying for City operations (\$0.382574) and for debt service payment (\$0.130176). This tax rate required two public hearings since the proposed tax rate exceeded the effective tax rate of \$0.442811.

#### **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**

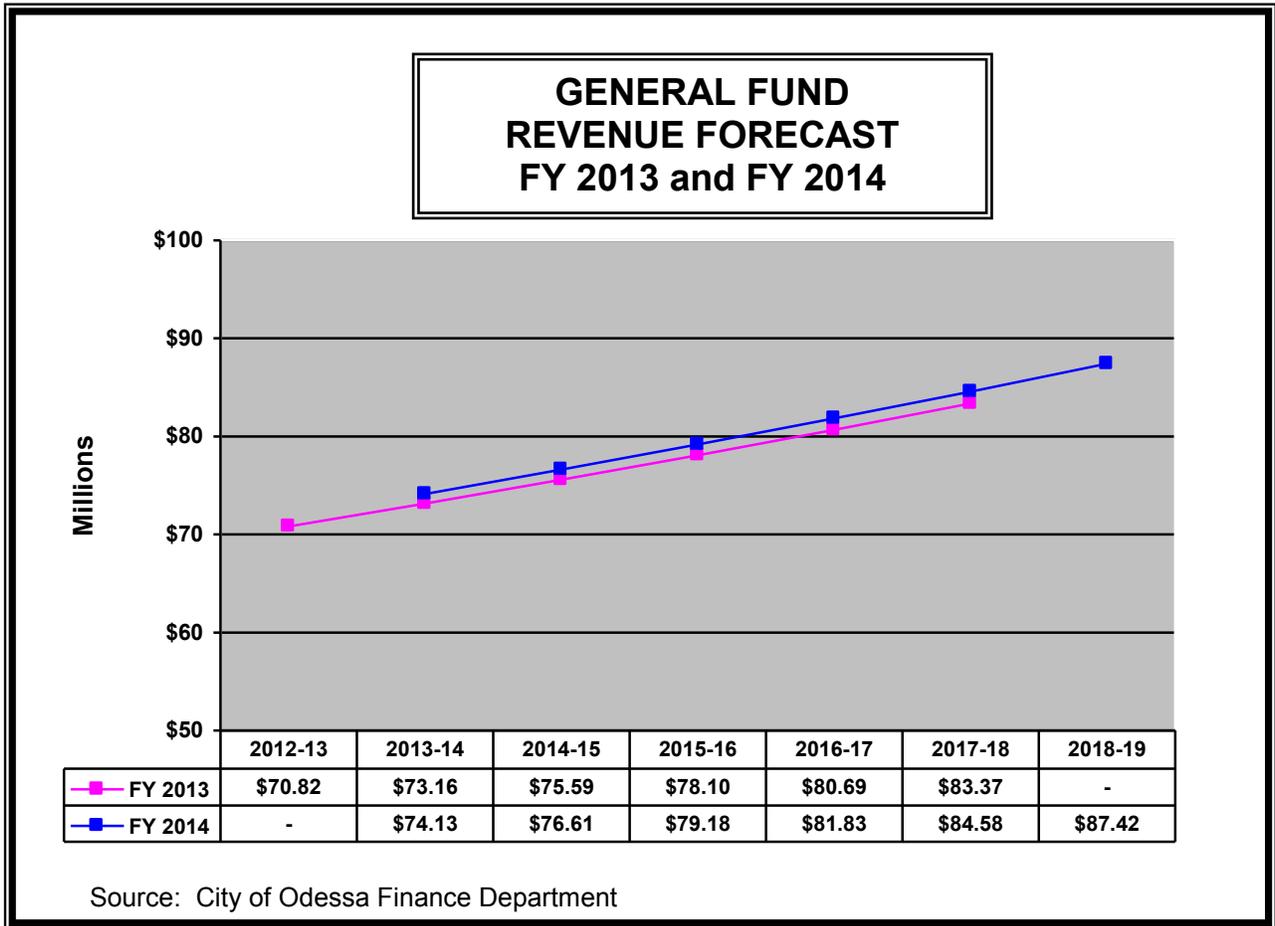
Financial forecasting is requisite to the success of the budgeting process, aiding in proper decision-making for current and future years. Long-range and short-range projections for revenues, reserves, and expenditures are updated annually, based on current service levels for the General Fund. Trend 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 are expected to reach \$28,786,638 in 2013-14, a 14.05% increase compared to last year's budget. This increase is due to the positive effects that the booming oil industry has had on the local economy. The FY 2014 forecast of Sales Tax receipts projects an increase of 4.00% per year over the next five years. Property taxes are expected to generate \$19,956,643 in 2013-14, down 0.78% compared to 2012-13 revenues, with a projected annual increase of 3.00% through FY 2019. 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, 2013-14 receipts for these four categories account for 82.32% of the overall \$2,480,226 increase in General Fund revenues. Between 2013-14 and 2018-19, total General Fund revenues will increase from \$74.13 million to \$87.42 million, or approximately 3.35% per year.

The major expenditure categories for the General Fund budget include Personal Services, Supplies, Services, Maintenance, and Capital Outlay. Personal Services makes up 69.73% 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 2014 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 2013-14 to 2018-19, 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 \$74.13 million to \$87.46 million, at an average annual rate of 3.36%.

**POLICY STATEMENTS**

**BUDGET DEVELOPMENT**

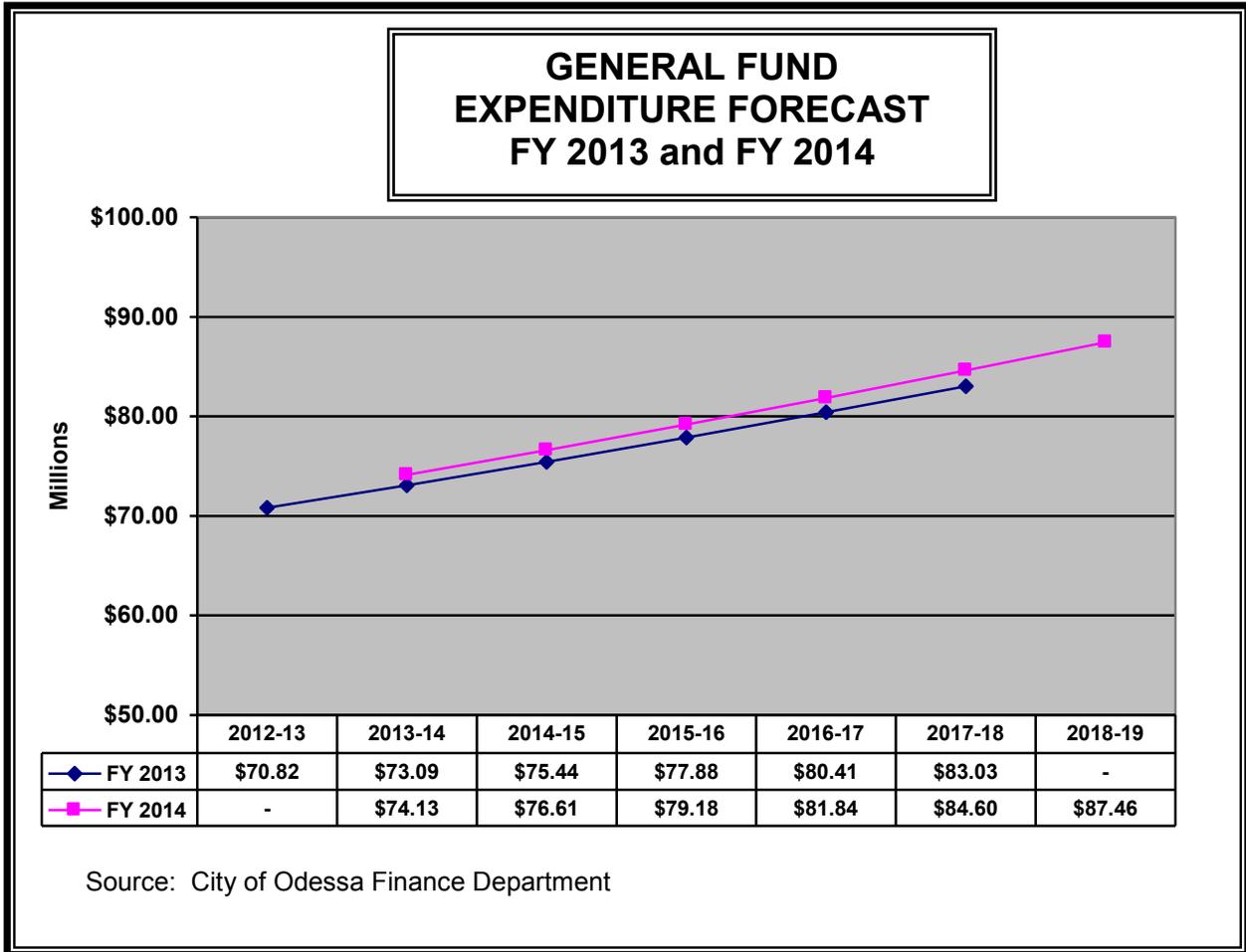


The above graph compares the revenue forecasts made in FY 2013 with those made in FY 2014. The FY 2014 forecast begins \$967,433 higher than the previous year’s projection. The majority of this increase is due to the positive impact that the booming oil industry has had on the City’s two major sources of revenue: Sales Tax and Property Tax.

In 2012-13, the projection for 2013-14 sales tax receipts was \$26,249,624. This year, it is anticipated that sales taxes will generate \$28,786,638, an increase of 9.66%. Property tax revenues will realize a slight decrease due to the 2013 bond issue. With an adopted tax rate of \$0.512750, FY 2014 property tax revenues are expected to reach \$19,956,643, a 3.67% decrease compared to 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 2014 forecast of General Fund revenues is \$74,131,979. By FY 2019, revenues are expected to reach \$87,423,051, an increase of \$13,291,072 in five years. During this time, General Fund revenues are projected to realize an average annual increase of 3.36%.

**POLICY STATEMENTS**  
**BUDGET DEVELOPMENT**



The FY 2014 financial forecast for expenditures begins with a projection of \$74.13 million, \$1,041,675 higher than the 2013-14 projection set forth in the FY 2013 financial forecast. According to FY 2014 projections, expenditures are expected to increase by \$13,332,136 over a five-year period, at an average annual growth rate of 3.36%.

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 5% salary increase for all full-time employees, as well as step increases and increases in skills/incentive pay for sworn personnel (police officers and fire fighters). The estimated cost to implement these pay increases in 2013-14 is \$2.14 million.

In 2013-14, the General Fund will realize an increase of eighteen full-time positions due to a growing population and expanding customer base. The new positions include four Code Enforcement Officers, three Firefighters, one Fire Inspector, two Police Officers, two Building Codes Inspectors, one Developer/Programmer, one Signal Technician I, one Recreation Special Events Coordinator, one Grounds Maintenance Worker, and two clerks.

# **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, County Clerk, and State Comptroller. 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 good history from which budget trends can be seen.

#### **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.

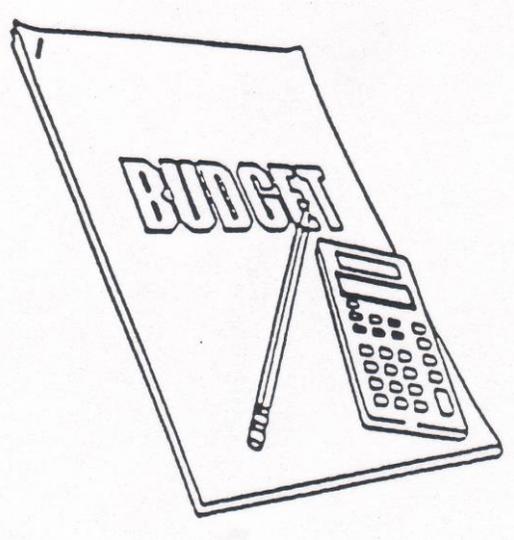
Expenditures for the Capital Improvement Program are presented on a budget basis. Budget for an entire contract is appropriated in the period in which a contract is entered. Any unspent funds at fiscal year-end are carried forward to the next budget year.

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

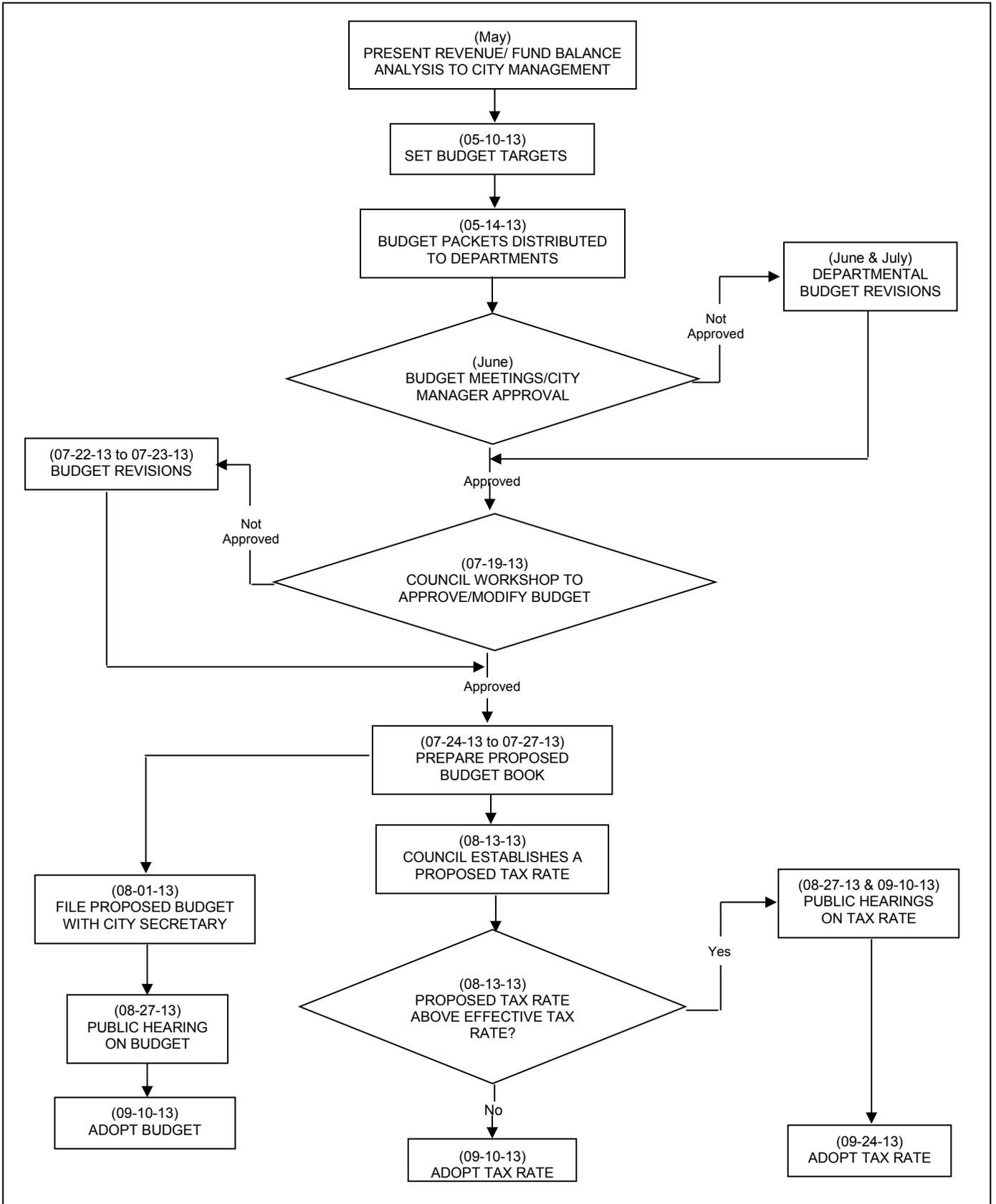
## BUDGET CALENDAR



- March - April** Finance makes revenue projections and estimates fund balances for the upcoming fiscal year. After the City Manager reviews and approves the fund balance and revenue projections, departmental budget targets are set.
- May** 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.
- June** Departments submit budget requests and meet with city management and Finance staff. At this point, the department budgets are either approved or modified so as to meet with city management's approval.
- July** City Council meets at its annual retreat where Council reviews the budget and makes any changes it deems necessary. Finance works on the proposed budget book during this month, incorporating Council's changes into the document.
- August** City Manager files the proposed budget book with the City Secretary for public review. Also during this month, the City Council votes on whether or not to increase the tax rate.
- August - September** City publishes legal notices for public hearings on the budget and tax rate (if tax rate is changed). After the public hearings, the budget and tax rate are adopted. The Tax Assessor is notified of the adopted tax rate.
- October** New fiscal year begins October 1.  
Published copies of the approved budget are filed with the City Secretary.

# 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.

The City conducts an annual survey of twenty-eight Texas cities concerning their General Fund revenue fees. Through a comparative analysis, the City identifies areas in which Odessa's user fees fall below the mean of the survey group.

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**

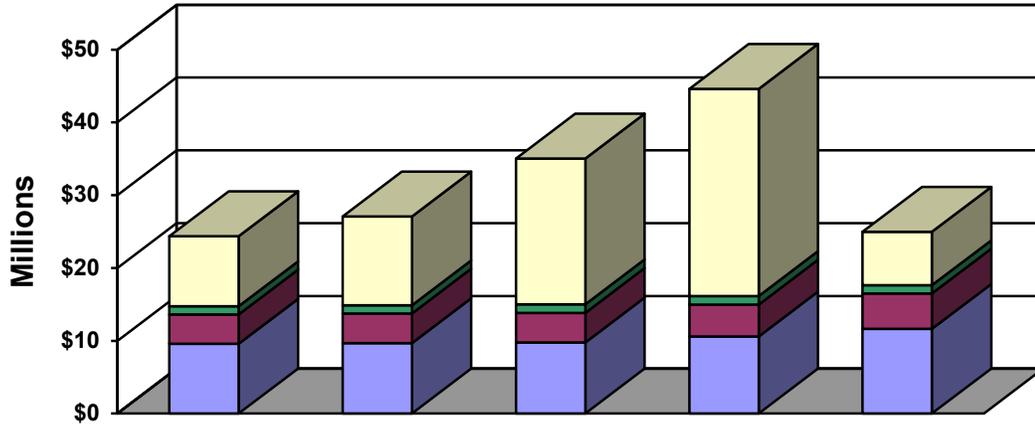
### **FINANCIAL POLICIES**

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 narrative for detail of fund balance changes and uses.)

# POLICY STATEMENTS

## FINANCIAL POLICIES

### HISTORICAL GENERAL FUND BALANCE



	08-09	09-10	10-11	11-12	12-13
<b>ASSIGNED:</b>					
Comp. Absences	\$1,143,523	\$1,143,523	\$1,143,523	\$1,143,523	\$1,143,523
<b>UNASSIGNED:</b>					
60 Day Reqmnt.	9,608,235	9,692,830	9,775,059	10,580,099	11,641,796
Stabilization Acct.	4,003,431	4,038,679	4,072,941	4,408,374	4,850,748
Unassigned	9,610,681	12,198,852	20,022,398	28,458,468	7,332,310
<b>Fund Balance</b>	<b>\$24,365,870</b>	<b>\$27,073,884</b>	<b>\$35,013,921</b>	<b>\$44,590,464</b>	<b>\$24,968,377</b>

**Dollars (Millions)**

**Source: Finance Department**

### Fund Balance History

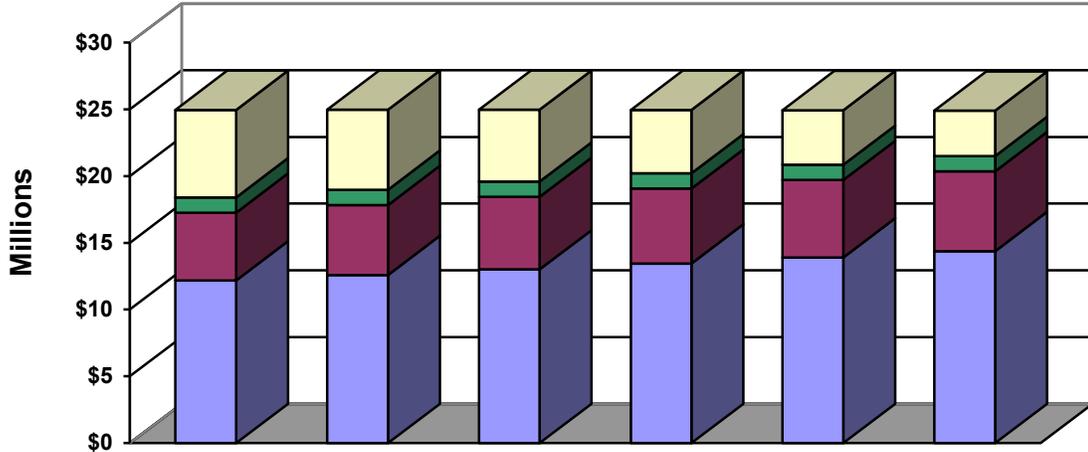
Unassigned fund balance for the General Fund is comprised of a 60-day operating requirement, a 25-day budget stabilization account, and a remaining unassigned account. Compensated absences is included in assigned fund balance. Between fiscal years 2008-09 and 2012-13, the fund balance fluctuations have resulted in an overall increase of 2.47% in total fund balance. The total fund balance is estimated to be \$24.97 million by the end of the 2012-13 fiscal year.

The above graph presents the actual fund balance for the General Fund for fiscal years 2008-09 through 2011-12 and the estimated fund balance for 2012-13.

# POLICY STATEMENTS

## FINANCIAL POLICIES

### PROJECTED GENERAL FUND BALANCE



	13-14	14-15	15-16	16-17	17-18	18-19
<b>ASSIGNED:</b>						
Comp. Absences	\$1,143,523	\$1,143,523	\$1,143,523	\$1,143,523	\$1,143,523	\$1,143,523
<b>UNASSIGNED:</b>						
60 Day Reqmnt.	12,186,079	12,593,346	13,015,556	13,453,280	13,907,110	14,377,663
Stabilization Acct.	5,077,533	5,247,227	5,423,148	5,605,533	5,794,629	5,990,693
Unassigned	6,561,242	5,986,965	5,389,200	4,761,707	4,097,748	3,390,067
Fund Balance	\$24,968,377	\$24,971,061	\$24,971,427	\$24,964,043	\$24,943,010	\$24,901,946

Dollars (Millions)

Source: Finance Department

### Fund Balance Projections

The ending fund balance estimate for fiscal year 2013-14 is \$12.19 million in the 60-day operating requirement, \$5.08 million in the budget stabilization account, \$1.14 million in compensated absences amount, and \$6.56 million as unassigned. This is a total fund balance of \$24.97 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 2013-14 through 2018-19.

## 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.

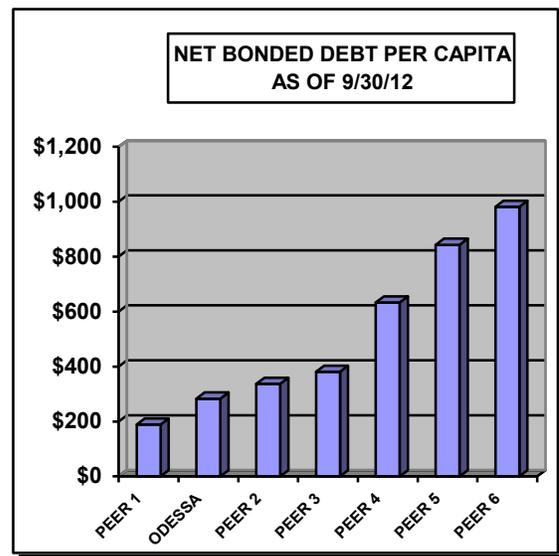
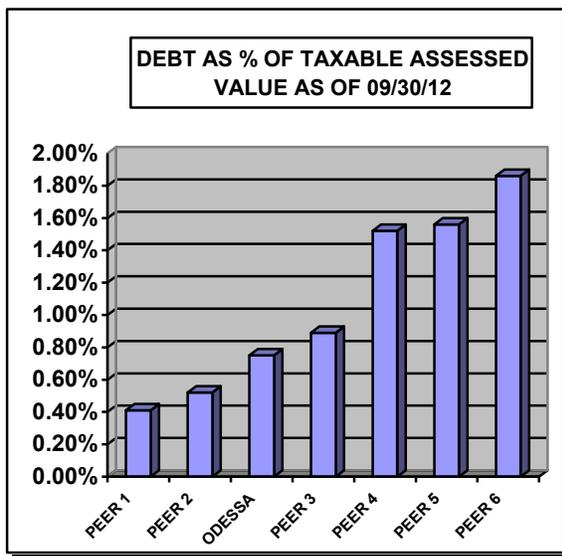
# POLICY STATEMENTS

## 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, 2012. 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 (0.75%) ranks third in the group. Odessa ranks second in net general bonded debt per capita (\$283).



# 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

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## 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**

- Service level reductions.
- Elimination of specific programs.
- Reduction of personnel.
- Re-evaluation of 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

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## 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.

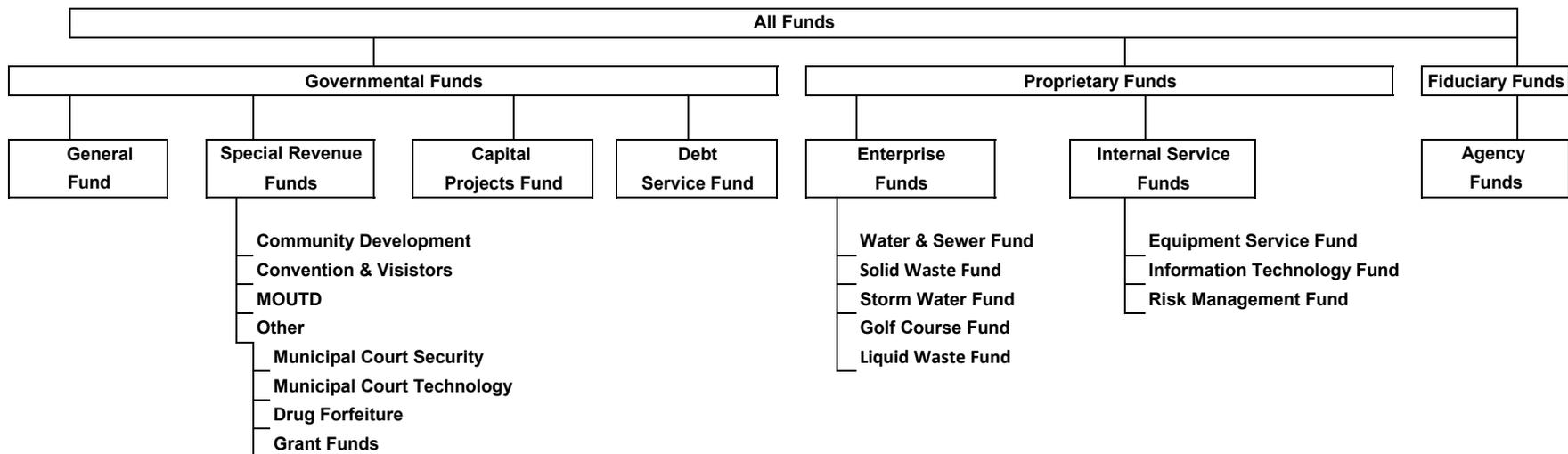
Property tax revenues and sales tax receipts are considered measurable and available when collected by the respective intermediary collecting agency and recognized as revenue at that time. Taxes collected by the collecting agency for the coming fiscal year before September 30 are recognized as unearned 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.

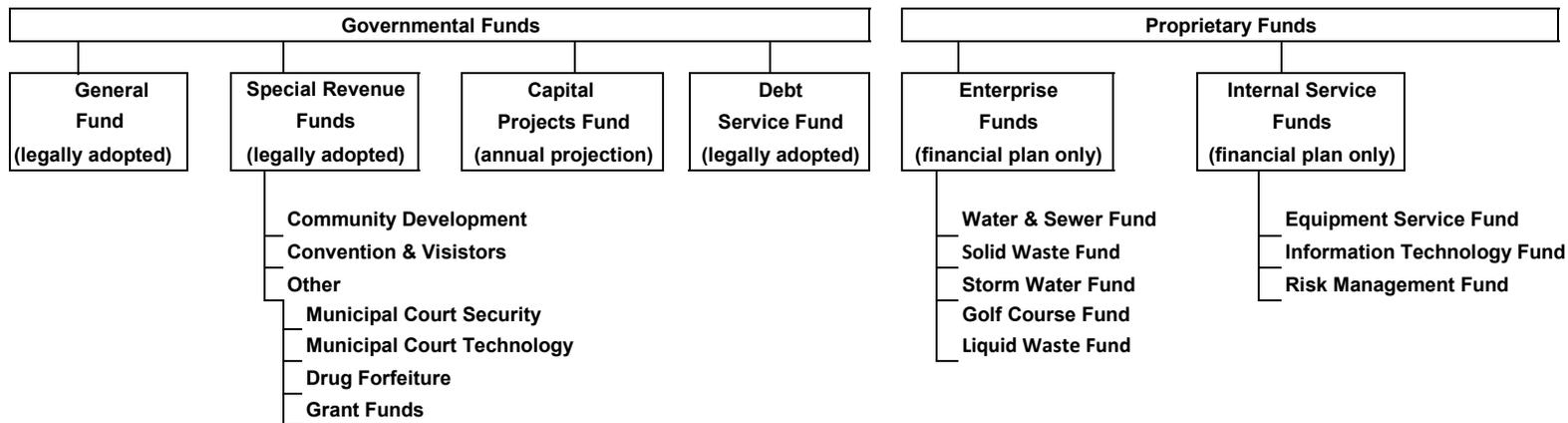
### **BUDGETARY ACCOUNTING**

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 2013-14**  
**ADOPTED BUDGET**

Budget Summary

## BUDGET SUMMARY

### ALL FUNDS 2013-14

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	\$24,968,377	\$74,131,979	\$74,131,979	\$24,968,377	\$0
WATER AND SEWER	7,043,648	45,640,300	45,623,610	7,060,338	16,690
SOLID WASTE	238,223	12,845,487	12,947,531	136,179	(102,044)
STORM WATER	397,209	715,000	902,259	209,950	(187,259)
EQUIPMENT SERVICE	5,376,023	14,210,725	15,767,237	3,819,511	(1,556,512)
INFORMATION TECHNOLOGY	372,346	3,427,064	3,322,518	476,892	104,546
RISK MANAGEMENT	3,654,267	10,153,860	10,128,651	3,679,476	25,209
DEBT SERVICE	646,781	6,922,137	6,921,512	647,406	625
COMMUNITY DEVELOPMENT	0	1,044,769	1,044,769	0	0
CONVENTION & VISITORS	10,581,733	3,200,000	3,045,235	10,736,498	154,765
GOLF COURSE	(40,667)	1,672,829	1,625,243	6,919	47,586
OTHER FUNDS:					
DRUG FORFEITURE	229,333	0	229,333	0	(229,333)
MUNICIPAL CT. SECURITY	9,398	60,000	89,061	(19,663)	(29,061)
MUNICIPAL CT. TECHNOLOGY	107,358	75,000	182,358	0	(107,358)
LIQUID WASTE	159,148	90,000	54,427	194,721	35,573
9-1-1 DISPATCH GRANT	0	125,000	125,000	0	0
SCHOOL ATTEND. CT. GRANT	0	84,351	84,351	0	0
<b>TOTAL</b>	<b>\$53,743,177</b>	<b>\$174,398,501</b>	<b>\$176,225,074</b>	<b>\$51,916,604</b>	<b>(\$1,826,573)</b>

## BUDGET SUMMARY

### ALL FUNDS 2013-14

Financing Sources:	General Fund	Water and Sewer Fund	Solid Waste Fund	Storm Water Fund	Equipment Service Fund
<b>Beginning Fund Balance</b>	\$24,968,377	\$7,043,648	\$238,223	\$397,209	\$5,376,023
<b>Less Required Reserves</b>	18,407,135	1,000,000			
<b>Available Fund Balance</b>	\$6,561,242	\$6,043,648	\$238,223	\$397,209	\$5,376,023
CURRENT REVENUES:					
Property Tax	\$19,031,643				
Sales Tax	28,786,638				
Franchise/Gross Receipts	6,661,000				
Other Operating Revenues			\$12,326,587	\$715,000	
Water and Sewer		\$44,589,300			
Rental Revenue					\$13,961,593
Interest Income	100,000	135,000			
Intergovernmental	986,649				
Other Revenue	14,630,615	916,000	518,900		249,132
Administrative Transfers					
General Fund					
Water/Sewer	2,577,151				
Equipment Service	450,731				
Risk Management	370,136				
Solid Waste	378,382				
Storm Water	66,232				
Liquid Waste	2,522				
Hotel-Motel	9,165				
Odessa Development Corp.	75,115				
Motor MPO	6,000				
<b>Total Current Revenues</b>	\$74,131,979	\$45,640,300	\$12,845,487	\$715,000	\$14,210,725
<b>Total Financing Sources</b>	\$80,693,221	\$51,683,948	\$13,083,710	\$1,112,209	\$19,586,748
CURRENT EXPENDITURES:					
Personal Services	\$51,688,839	\$8,214,480	\$3,139,924	\$366,848	\$1,495,752
Supplies	1,265,762	17,077,722	84,620	7,220	2,869,500
Services	16,307,906	4,847,206	7,238,714	376,073	536,316
Maintenance	2,925,763	1,665,630	451,361	83,886	2,525,690
Capital Outlay	310,025	315,089	1,079,300	2,000	824,299
Other Requirements	1,134,751	5,814,437	953,612	66,232	450,731
Debt Service/Lease		7,689,046			
Insurance Requirements					
Outside Agencies	169,933				
Transfers Out	329,000				
<b>Total Current Expenditures</b>	\$74,131,979	\$45,623,610	\$12,947,531	\$902,259	\$8,702,288
Capital Outlay-Replacement					7,064,949
<b>Total Expenditures</b>	\$74,131,979	\$45,623,610	\$12,947,531	\$902,259	\$15,767,237
<b>Ending Available Balance</b>	\$6,561,242	\$6,060,338	\$136,179	\$209,950	\$3,819,511
Plus Required Reserves	18,407,135	1,000,000			
<b>Ending Fund Balance</b>	\$24,968,377	\$7,060,338	\$136,179	\$209,950	\$3,819,511

## BUDGET SUMMARY

### ALL FUNDS 2013-14

Information Tech. Fund	Risk Mngmnt Fund	Golf Course Fund	Debt Service Fund	CDBG/HOME Funds	Convention & Visitors Fund	Other Funds	Total All Funds
\$372,346	\$3,654,267	(\$40,667)	\$646,781	\$0	\$10,581,733	\$505,237	\$53,743,177 19,407,135
\$372,346	\$3,654,267	(\$40,667)	\$646,781	\$0	\$10,581,733	\$505,237	\$34,336,042
\$68,200	\$10,153,860	\$1,467,729	\$6,922,137		\$3,200,000	\$225,000	\$25,953,780 28,786,638 6,661,000 28,156,376 44,589,300 17,320,457 235,000
3,358,864				\$1,044,769		209,351	2,240,769 16,319,747
		5,100					200,000
		200,000					2,577,151 450,731 370,136 378,382 66,232 2,522 9,165 75,115 6,000
\$3,427,064	\$10,153,860	\$1,672,829	\$6,922,137	\$1,044,769	\$3,200,000	\$434,351	\$174,398,501
\$3,799,410	\$13,808,127	\$1,632,162	\$7,568,918	\$1,044,769	\$13,781,733	\$939,588	\$208,734,543
\$1,427,612	\$1,091,118	\$766,292		\$275,778		\$395,581	\$68,862,224
731,032	185,702	225,883		28,418		10,232	22,486,091
269,911	257,106	575,296		133,441	\$14,665	67,828	30,624,462
692,541	32,200	57,772		2,426		15,000	8,452,269
18,421	13,500			11,249		273,367	2,847,250
							8,419,763
			\$6,921,512				14,610,558
	8,549,025			593,457	3,030,570		8,549,025
						2,522	3,793,960
							331,522
\$3,139,517	\$10,128,651	\$1,625,243	\$6,921,512	\$1,044,769	\$3,045,235	\$764,530	\$168,977,124
183,001							7,247,950
\$3,322,518	\$10,128,651	\$1,625,243	\$6,921,512	\$1,044,769	\$3,045,235	\$764,530	\$176,225,074
\$476,892	\$3,679,476	\$6,919	\$647,406	\$0	\$10,736,498	\$175,058	\$32,509,469 19,407,135
\$476,892	\$3,679,476	\$6,919	\$647,406	\$0	\$10,736,498	\$175,058	\$51,916,604

# BUDGET SUMMARY

## AD VALOREM TAXES

### Ad Valorem Tax Revenue and Distribution 2013-14 Budget

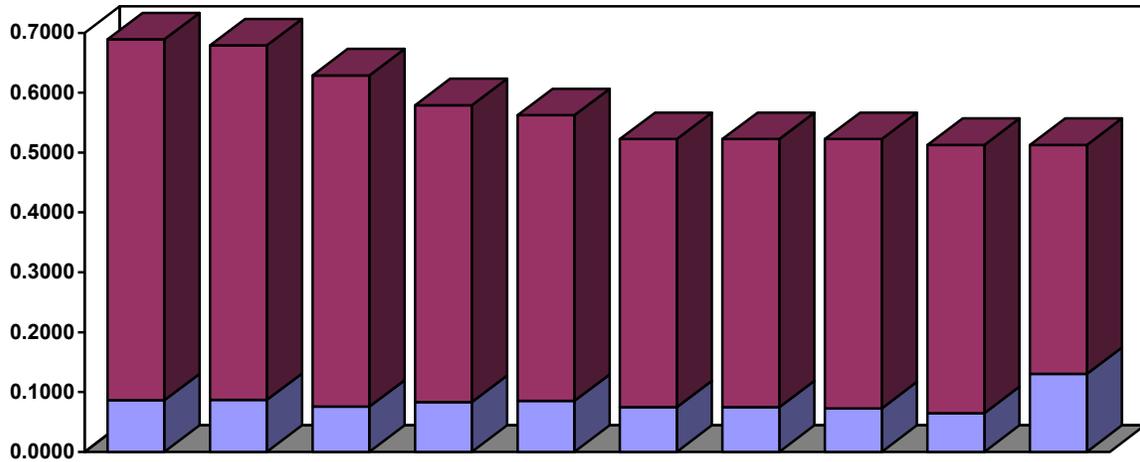
Certified 2013 Total Taxable Value	\$5,317,028,880
Tax Rate per \$100	<u>0.51275</u>
Total Tax Levy	\$27,263,066
Estimated Collection Rate	<u>95.20%</u>
Estimated Current Collections	<u><u>\$25,953,780</u></u>
	<u>Amount</u>
General Fund	\$19,031,643
Debt Service Fund	<u>6,922,137</u>
TOTAL	<u><u>\$25,953,780</u></u>

# BUDGET SUMMARY

## AD VALOREM TAXES

### PROPERTY TAX RATE

DURING PAST TEN YEARS



	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14
Debt	0.086100	0.086900	0.075630	0.083300	0.085221	0.074512	0.074635	0.072616	0.064644	0.130176
Operating	0.602900	0.592100	0.553400	0.495700	0.477069	0.448238	0.448115	0.450134	0.448106	0.382574
Total	0.689000	0.679000	0.629030	0.579000	0.562290	0.522750	0.522750	0.522750	0.512750	0.512750

Source: City of Odessa Finance Department

Over the past ten years, property tax rates have fluctuated between \$0.512750 and \$0.689900 per \$100 valuation. During this time, tax rates have either remained the same from one year to the next, or decreased.

Fiscal year 2004-05 marked the beginning of a boom in the local economy, brought about by significant increases in the price of oil. From 2004-05 to 2009-10, assessed property valuations increased by over 71%. These increases made it possible for the City to lower the tax rate every year during this six-year period, resulting in an overall property tax decrease of 16.625 cents per \$100 valuation. Assessed values have continued to climb for the past four years, generating sufficient revenue to offset annual increases in operating expenditures. As a result, the City was able to hold the tax rate at \$0.522750 from 2009-10 to 2011-12 and implement a one-cent decrease in 2012-13. The 2013-14 tax rate is \$0.512750/\$100 valuation, the same rate as last year.

The above graph presents the actual property tax rates for the General Fund for fiscal years 2004-05 through 2013-14.

## BUDGET SUMMARY

### AD VALOREM TAXES

#### Schedule of Property Valuations 2004 Through 2013 2013-14 Budget

<b>Roll Year</b>	<b>Total Market Value</b>	<b>%</b>	<b>Non-Taxable Values</b>	<b>%</b>	<b>Assessed Valuations</b>	<b>%</b>
2004	3,244,594,329	100%	978,288,872	30.15%	2,266,305,457	69.85%
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%

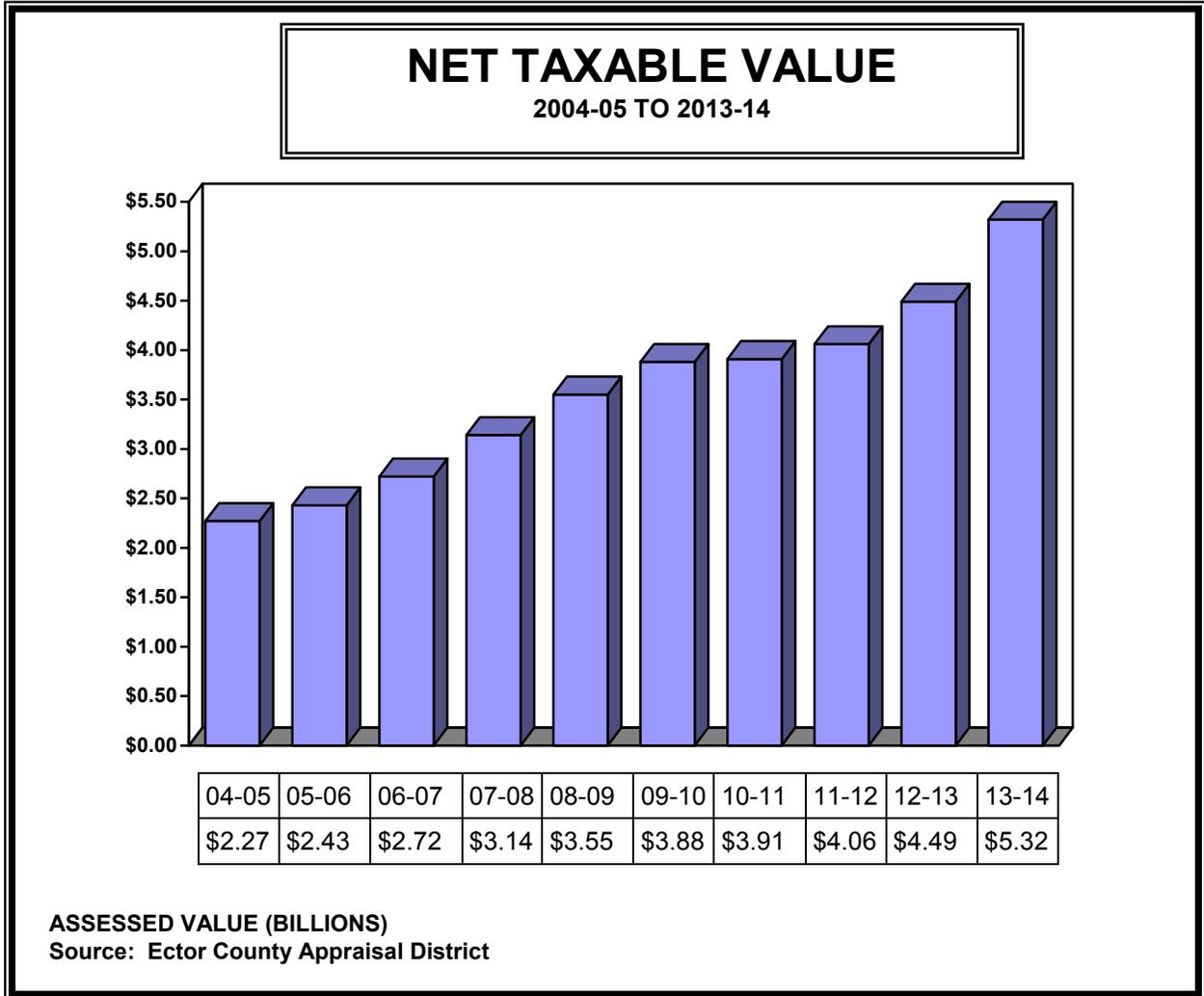
**NOTES:**

The Roll Year is one year prior to the Fiscal Year. For example, the 2013 roll is used to determine the Fiscal Year 2013-14 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



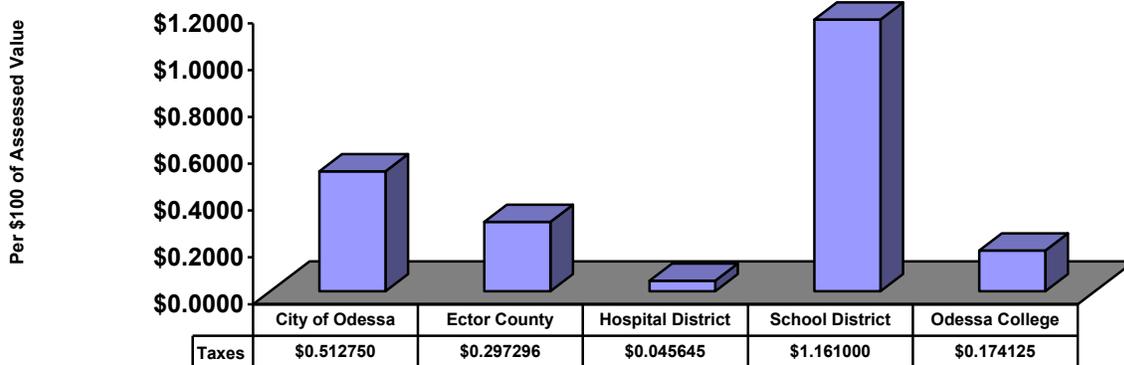
Over the past ten years, net taxable values have increased by almost 135%. Fiscal years 2004-05 and 2005-06 saw substantial gains of 7.48% and 7.31%, respectively. Even higher increases were realized between 2006-07 and 2009-10 due to a dramatic rise in the price of oil. The local economy boomed; wages 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 2004-05 to 2009-10, assessed values climbed from \$2.27 billion to \$3.88 billion, an increase of 71.13% in a five-year period.

Net taxable values continued to trend upward over the next four years. Between 2009-10 and 2010-11, values increased by only 0.74% due to a decrease in oil prices. However, oil prices recovered, and net taxable values experienced a 14.89% increase over the next two years bringing the total to \$4.06 billion. This steady incline has continued into the 2013-14 fiscal year, peaking at \$5.32 billion. This significant increase constitutes an 18.45% rise in values between 2012-13 and 2013-14.

# BUDGET SUMMARY

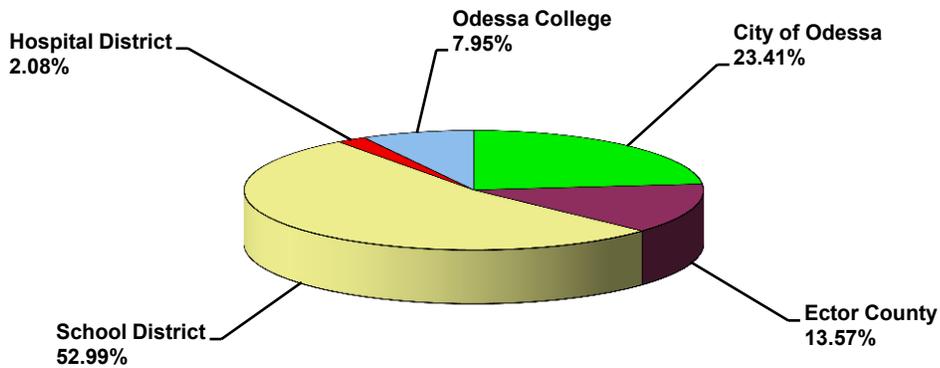
## AD VALOREM TAXES

### AREA PROPERTY TAXES BY TAXING ENTITY



Source: Ector County Appraisal District

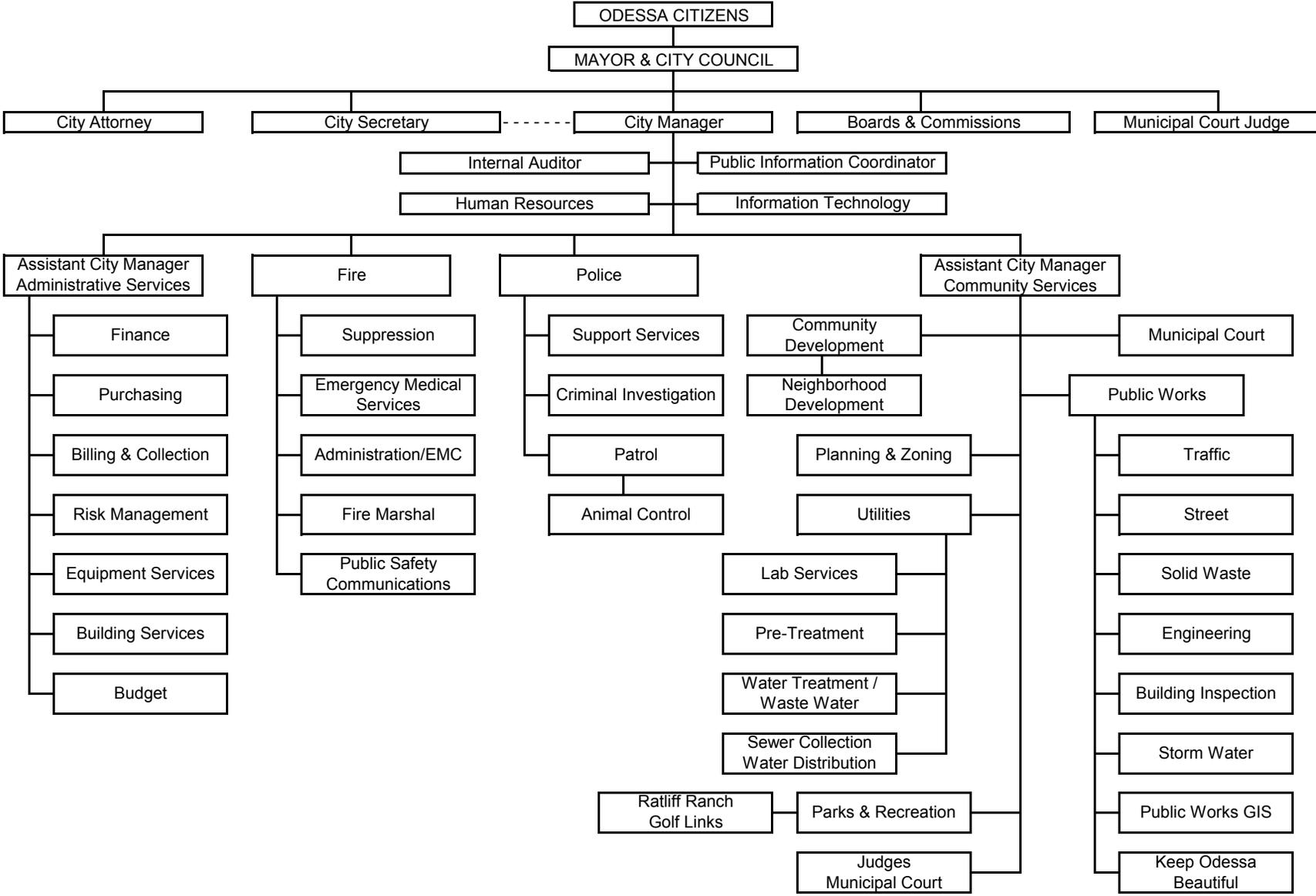
### AREA PROPERTY TAXES Composition by Percentage



Source: Ector County Appraisal District

The 2013-14 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 own 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 2013-14**

**THREE YEAR COMPARISON**  
**ADOPTED BUDGET REVENUES**

	2011-12 Budget	2012-13 Budget	% Change	2013-14 Budget	% Change
<b>GENERAL FUND</b>					
Operating	\$59,514,518	\$65,763,362	10.50%	\$69,109,896	5.09%
Interest Income	75,000	100,000	33.33%	100,000	0.00%
Intergovernmental	991,800	1,046,847	5.55%	986,649	-5.75%
Administrative Transfer In	3,780,949	3,910,714	3.43%	3,935,434	0.63%
<b>TOTAL GENERAL FUND</b>	<b>\$64,362,267</b>	<b>\$70,820,923</b>	<b>10.03%</b>	<b>\$74,131,979</b>	<b>4.68%</b>
<b>WATER &amp; SEWER FUND</b>					
Water Revenue	\$27,705,600	\$30,216,300	9.06%	\$30,732,300	1.71%
Sewer Revenue	14,177,000	13,712,000	-3.28%	13,857,000	1.06%
Interest Income	232,000	130,000	-43.97%	135,000	3.85%
Sales and Charges	858,000	856,000	-0.23%	906,000	5.84%
Other Revenue	10,000	10,000	0.00%	10,000	0.00%
<b>TOTAL WATER &amp; SEWER FUND</b>	<b>\$42,982,600</b>	<b>\$44,924,300</b>	<b>4.52%</b>	<b>\$45,640,300</b>	<b>1.59%</b>
<b>SOLID WASTE FUND</b>					
Single Family	\$4,950,000	\$5,000,000	1.01%	\$6,243,804	24.88%
Multi-Family	1,040,000	1,050,000	0.96%	1,346,703	28.26%
Commercial	2,401,200	2,550,000	6.20%	3,244,330	27.23%
Roll-Off Charges	1,100,000	1,275,000	15.91%	1,491,750	17.00%
Interest Income	0	0	n/a	0	n/a
Other Revenue	541,600	520,800	-3.84%	518,900	-0.36%
<b>TOTAL SOLID WASTE FUND</b>	<b>\$10,032,800</b>	<b>\$10,395,800</b>	<b>3.62%</b>	<b>\$12,845,487</b>	<b>23.56%</b>
<b>STORM WATER FUND</b>	<b>\$675,000</b>	<b>\$705,000</b>	<b>4.44%</b>	<b>\$715,000</b>	<b>1.42%</b>
<b>EQUIPMENT SERVICE FUND</b>					
Rental Revenue	\$10,917,552	\$11,989,099	9.81%	\$13,961,593	16.45%
Interest Income	0	0	n/a	0	n/a
Other Revenue	\$242,184	\$242,184	0.00%	249,132	2.87%
<b>TOTAL EQUIP. SERVICES FUND</b>	<b>\$11,159,736</b>	<b>\$12,231,283</b>	<b>9.60%</b>	<b>\$14,210,725</b>	<b>16.18%</b>
<b>INFO. TECHNOLOGY FUND</b>	<b>\$0</b>	<b>\$3,323,485</b>	<b>n/a</b>	<b>\$3,427,064</b>	<b>3.12%</b>
<b>RISK MANAGEMENT FUND</b>	<b>\$9,940,860</b>	<b>\$9,940,860</b>	<b>0.00%</b>	<b>\$10,153,860</b>	<b>2.14%</b>
<b>GOLF COURSE FUND</b>	<b>\$1,501,000</b>	<b>\$1,505,000</b>	<b>0.27%</b>	<b>\$1,672,829</b>	<b>11.15%</b>
<b>COMMUNITY DEV. FUND</b>	<b>\$1,465,302</b>	<b>\$1,130,518</b>	<b>-22.85%</b>	<b>\$1,044,769</b>	<b>-7.58%</b>

**BUDGET SUMMARY**  
**ALL FUNDS 2013-14**

**THREE YEAR COMPARISON  
ADOPTED BUDGET REVENUES**

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>	<b>% Change</b>	<b>2013-14 Budget</b>	<b>% Change</b>
<b>CONVENTION &amp; VISITORS FUND</b>	\$2,600,000	\$3,200,000	23.08%	\$3,200,000	0.00%
<b>GENERAL DEBT SERVICE FUND</b>	\$2,958,543	\$2,907,949	-1.71%	\$6,922,137	138.04%
<b>MISCELLANEOUS FUNDS</b>	\$432,740	\$416,565	-3.74%	\$434,351	4.27%
<b>TOTAL ALL FUNDS</b>	<u>\$148,110,848</u>	<u>\$161,501,683</u>	9.04%	<u>\$174,398,501</u>	7.99%

# BUDGET SUMMARY

## ALL FUNDS 2013-14

### DEPARTMENTS BY FUNCTION AND FUNDING SOURCE

#### FUNDING SOURCE KEY

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

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 2013-14

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 2013-14

### THREE YEAR COMPARISON ADOPTED BUDGET EXPENDITURES

	2011-12 Budget	2012-13 Budget	% Change	2013-14 Budget	% Change
<b>GENERAL FUND</b>					
City Council	\$25,490	\$28,327	11.13%	\$38,052	34.33%
City Secretary	168,893	201,331	19.21%	214,153	6.37%
City Attorney	1,042,218	1,205,721	15.69%	1,267,898	5.16%
City Manager	878,726	1,054,877	20.05%	1,111,592	5.38%
Human Resources	517,740	579,593	11.95%	605,842	4.53%
Building Services	1,364,895	1,442,803	5.71%	1,543,881	7.01%
Public Safety Communications	1,787,618	2,015,992	12.78%	2,033,574	0.87%
Planning and Development	312,676	432,116	38.20%	464,582	7.51%
Finance	822,813	883,742	7.40%	898,521	1.67%
Purchasing	565,874	650,795	15.01%	667,892	2.63%
Municipal Court Administration	1,164,070	1,410,972	21.21%	1,018,318	-27.83%
Judges Municipal Court	0	0	n/a	429,730	n/a
Information Services	1,560,693	0	-100.00%	0	n/a
Public Works	11,728,741	12,628,732	7.67%	11,550,193	-8.54%
Parks and Recreation	4,324,037	4,568,276	5.65%	4,851,896	6.21%
Fire	14,911,754	18,184,190	21.95%	18,337,119	0.84%
Police	20,748,568	23,085,559	11.26%	24,087,754	4.34%
Neighborhood Services	422,565	431,289	2.06%	1,121,968	160.14%
Non-Departmental	1,600,519	1,602,231	0.11%	3,390,081	111.59%
External Agencies	85,377	85,377	0.00%	169,933	99.04%
Operating Transfers Out	329,000	329,000	0.00%	329,000	0.00%
<b>TOTAL GENERAL FUND</b>	<b>\$64,362,267</b>	<b>\$70,820,923</b>	<b>10.03%</b>	<b>\$74,131,979</b>	<b>4.68%</b>
<b>WATER AND SEWER FUND</b>					
Billing and Collection	\$2,194,732	\$2,282,745	4.01%	\$2,346,092	2.78%
Utilities Administration	624,213	600,281	-3.83%	607,854	1.26%
Water Distribution	2,190,615	2,387,761	9.00%	2,496,891	4.57%
Water Treatment	2,650,273	2,887,016	8.93%	2,983,886	3.36%
Bob Derrington W/W Plant	2,952,777	3,297,999	11.69%	3,176,816	-3.67%
Wastewater Collection	1,119,616	1,148,003	2.54%	1,335,181	16.30%
Laboratory	885,988	1,032,755	16.57%	1,011,045	-2.10%
Utilities GIS	157,869	164,853	4.42%	226,482	37.38%
Repair and Replacement	587,829	947,829	61.24%	947,829	0.00%
Non-Departmental	5,942,595	6,548,335	10.19%	7,055,946	7.75%
Water Purchases	15,296,542	15,296,542	0.00%	15,296,542	0.00%
Gulf Coast	310,000	250,000	-19.35%	250,000	0.00%
Debt Service	7,815,244	7,685,904	-1.65%	7,689,046	0.04%
Participation in Line Extensions	200,000	200,000	0.00%	200,000	0.00%
<b>TOTAL WATER &amp; SEWER FUND</b>	<b>\$42,928,293</b>	<b>\$44,730,023</b>	<b>4.20%</b>	<b>\$45,623,610</b>	<b>2.00%</b>

# BUDGET SUMMARY

## ALL FUNDS 2013-14

### THREE YEAR COMPARISON ADOPTED BUDGET EXPENDITURES

	2011-12 Budget	2012-13 Budget	% Change	2013-14 Budget	% Change
<b>SOLID WASTE FUND</b>					
Keep Odessa Beautiful	\$0	\$245,185	n/a	\$191,168	-22.03%
Solid Waste Division	8,848,986	9,167,666	3.60%	11,636,765	26.93%
Neighborhood Services	90,743	93,490	3.03%	125,176	33.89%
Non-Departmental	1,105,921	1,069,653	-3.28%	994,422	-7.03%
External Agencies	134,229	0	-100.00%	0	n/a
<b>TOTAL SOLID WASTE FUND</b>	<b>\$10,179,879</b>	<b>\$10,575,994</b>	<b>3.89%</b>	<b>\$12,947,531</b>	<b>22.42%</b>
<b>STORM WATER FUND</b>	<b>\$672,005</b>	<b>\$795,039</b>	<b>18.31%</b>	<b>\$902,259</b>	<b>13.49%</b>
<b>EQUIPMENT SERVICE FUND</b>					
Equipment Services	\$7,119,257	\$7,701,187	8.17%	\$7,976,989	3.58%
Equipment Replacement	3,112,050	7,993,750	156.86%	7,064,949	-11.62%
Communications	319,571	0	-100.00%	0	n/a
Fire - Special Replacement	61,500	71,000	15.45%	725,299	9.23%
<b>TOTAL EQUIPMENT SERVICES</b>	<b>\$10,612,378</b>	<b>\$15,765,937</b>	<b>48.56%</b>	<b>\$15,767,237</b>	<b>0.01%</b>
<b>INFO. TECHNOLOGY FUND</b>	<b>\$0</b>	<b>\$3,011,049</b>	<b>n/a</b>	<b>\$3,322,518</b>	<b>10.34%</b>
<b>RISK MANAGEMENT FUND</b>	<b>\$9,505,920</b>	<b>\$9,688,875</b>	<b>1.92%</b>	<b>\$10,128,651</b>	<b>4.54%</b>
<b>GOLF COURSE FUND</b>	<b>\$1,421,489</b>	<b>\$1,424,116</b>	<b>0.18%</b>	<b>\$1,625,243</b>	<b>14.12%</b>
<b>COMMUNITY DEV. FUND</b>	<b>\$1,465,302</b>	<b>\$1,130,518</b>	<b>-22.85%</b>	<b>\$1,044,769</b>	<b>-7.58%</b>
<b>CONVENTION &amp; VISITORS FUND</b>	<b>\$2,164,164</b>	<b>\$2,449,697</b>	<b>13.19%</b>	<b>\$3,045,235</b>	<b>24.31%</b>
<b>GENERAL DEBT SERVICE FUND</b>	<b>\$2,958,543</b>	<b>\$2,907,949</b>	<b>-1.71%</b>	<b>\$6,921,512</b>	<b>138.02%</b>
<b>MISCELLANEOUS FUNDS</b>	<b>\$765,417</b>	<b>\$887,955</b>	<b>16.01%</b>	<b>\$764,530</b>	<b>-13.90%</b>
<b>SUBTOTAL ALL FUNDS</b>	<b>\$147,035,657</b>	<b>\$164,188,075</b>	<b>11.67%</b>	<b>\$176,225,074</b>	<b>7.33%</b>
<b>WATER &amp; SEWER CIP</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL ALL FUNDS WTH CIP</b>	<b>\$147,035,657</b>	<b>\$164,188,075</b>	<b>11.67%</b>	<b>\$176,225,074</b>	<b>7.33%</b>

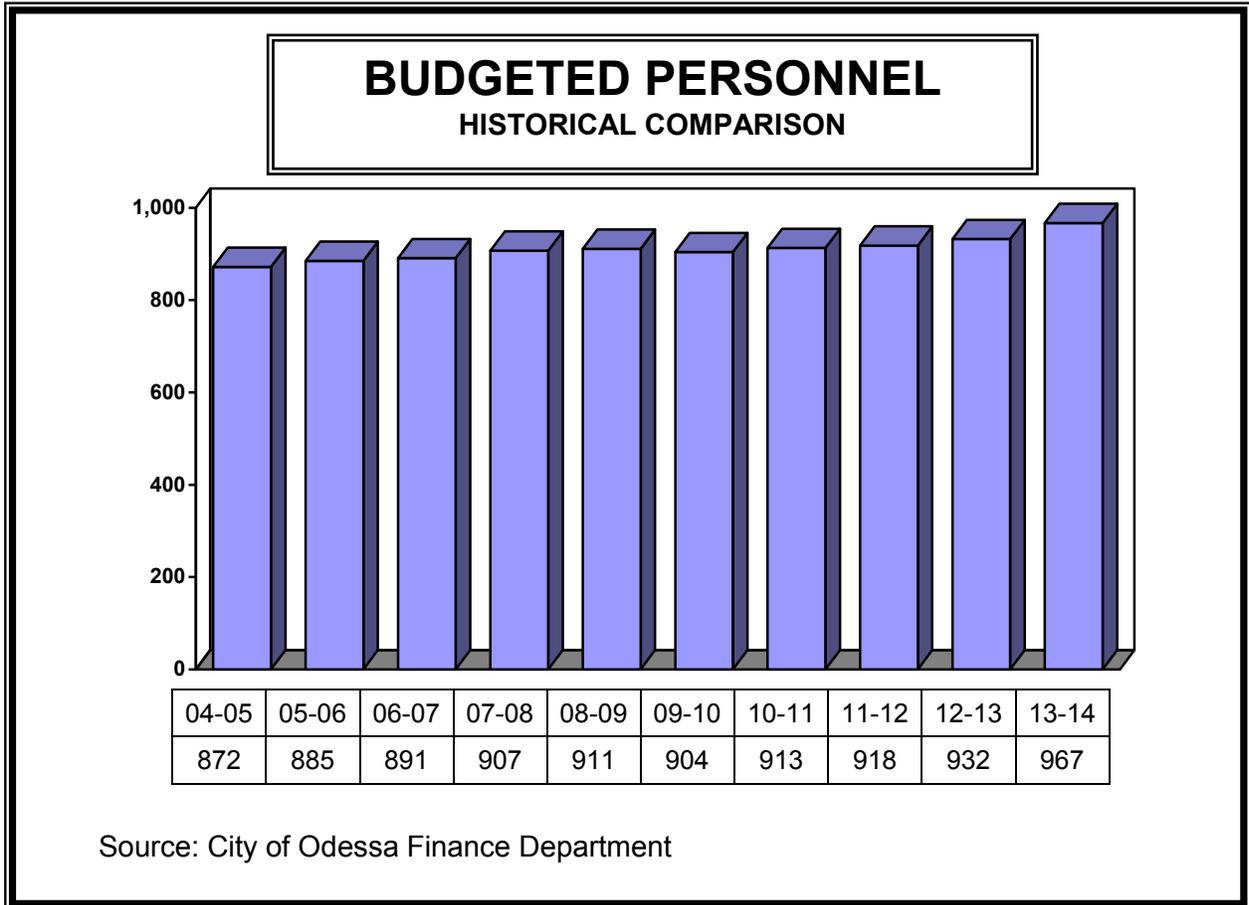
**BUDGET SUMMARY**  
**PERSONNEL**

**PERSONNEL HISTORY OF BUDGETED FULL-TIME POSITIONS BY FUNDING SOURCE**

<b>DEPARTMENT</b>	<b>04/05</b>	<b>05/06</b>	<b>06/07</b>	<b>07/08</b>	<b>08/09</b>	<b>09/10</b>	<b>10/11</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>
City Secretary	2	2	2	2	2	2	2	2	2	2
City Attorney	8.5	9.5	9.5	9.5	9.5	9.5	10.5	10.5	11.5	11.5
City Manager	5	6	5	6	6	6	6	8	8	8
Neighborhood Services	4	4	5	6	6	6	6	6	6	13.5
Human Resources	5	5	5	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	29.5	28.5	28.5	25.5	29.5	30	31	31
Planning and Development	4	4	4	4	4	4	4	4	5	5
Finance	12	12	12	11	11	11	11	11	11	11
Non-Departmental	0	0	0	0	0	0	.5	.5	.5	.5
Purchasing	8	8	8	8	8	8	8	8	8	8
Municipal Court	19	24	24	24	24	21	19	20	16	16
Judges Municipal Court	0	0	0	0	0	0	0	0	4	4
Information Technology	9	9	10	13	15	15	14	14	0	0
Public Works	85	87	87	89	91	84	86	89	89	94
Parks and Recreation	40	40	40	40	40	38	39	40	40	42
Fire	164	165	164	170	171	172	172	171	179	183
Police	217	217	220	221	222	222	224	228	231	233
<b>GENERAL FUND</b>	<b>625</b>	<b>635</b>	<b>638</b>	<b>651</b>	<b>657</b>	<b>643</b>	<b>650.5</b>	<b>661</b>	<b>661</b>	<b>681.5</b>
Billing and Collection	31.5	31.5	32.5	32.5	33.5	33.5	33.5	33.5	32.5	32.5
Utilities	99	99	99	102	102	102	102.5	102.5	101.5	102.5
Bond Funds	3	3	3	0	0	1	1	1	0	0
<b>WATER/SEWER FUND</b>	<b>133.5</b>	<b>133.5</b>	<b>134.5</b>	<b>134.5</b>	<b>135.5</b>	<b>136.5</b>	<b>137</b>	<b>137</b>	<b>134</b>	<b>135</b>
<b>NATURAL GAS FUND</b>	<b>1</b>	<b>0</b>								
<b>SOLID WASTE FUND</b>	<b>46.5</b>	<b>47.5</b>	<b>47.5</b>	<b>49.5</b>	<b>49.5</b>	<b>49.5</b>	<b>49.5</b>	<b>49.5</b>	<b>53.5</b>	<b>61.5</b>
<b>STORM WATER FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>GOLF COURSE FUND</b>	<b>0</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>13</b>
<b>EQUIP SERV FUND</b>	<b>24.5</b>	<b>25.5</b>	<b>25.5</b>	<b>25.5</b>	<b>25.5</b>	<b>25.5</b>	<b>26.5</b>	<b>25</b>	<b>22</b>	<b>26</b>
<b>CDBG / HOME</b>	<b>11.5</b>	<b>11.5</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>8.5</b>	<b>7.5</b>	<b>5</b>
<b>RISK MGMT. FUND</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>LIQUID WASTE FUND</b>	<b>1</b>									
<b>MC SECURITY FUND</b>	<b>2</b>									
<b>MC TECHNOLOGY FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>GRANTS (VARIOUS)</b>	<b>13</b>	<b>7</b>	<b>11</b>	<b>11</b>	<b>8</b>	<b>5</b>	<b>5</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>INFORMATION TECH. FUND</b>	<b>0</b>	<b>18</b>	<b>18</b>							
<b>TOTAL PERSONNEL</b>	<b>872</b>	<b>885</b>	<b>891</b>	<b>907</b>	<b>911</b>	<b>904</b>	<b>913</b>	<b>918</b>	<b>932</b>	<b>967</b>

# BUDGET SUMMARY

## PERSONNEL



Between 2004-05 and 2013-14, Odessa’s population has grown from 93,195 to 107,158, 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 2013-14, the City will fund 967 full-time positions; a net gain of thirty-five positions compared to 2012-13 numbers. Eighteen new positions will be added to the **General Fund**, including three Firefighters, one Fire Inspector, four Code Enforcement Officers, one Code Enforcement Clerk, one Recreation Special Events Coordinator, one Grounds Maintenance Worker, two Police Officers, two Building Codes Inspectors, one Building Inspection Clerk, one Signal Technician I, and one Developer/Programer. Two and one half positions will be transferred to the General Fund from the Community Development fund due to decreased Federal funding.

In addition, the Utilities Laboratory Department will realize an increase of one new Lab Sample Custodian position that will be funded out of the **Water and Sewer Fund**. The **Solid Waste Fund** will receive another eight positions that include Solid Waste Drivers and Workers and one Container Maintenance Technician. The **Golf Course Fund** will gain an additional four employees. Finally, the **Equipment Service Fund** will see four new positions added to the Equipment Services department.

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

General Fund  
Overview

## GENERAL FUND

### OVERVIEW

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	\$33,550,728	\$44,590,464	\$24,719,209	\$24,968,377
Compensated Absences	1,143,523	1,143,523	1,143,523	1,143,523
60-Day Requirement	10,580,099	11,641,796	11,641,796	12,186,079
Budget Stabilization Account	4,408,374	4,850,748	4,850,748	5,077,533
<b>AVAILABLE FUND BALANCE</b>	\$17,418,732	\$26,954,397	\$7,083,142	\$6,561,242
<b>CURRENT REVENUES</b>				
Operating	\$68,261,007	\$71,211,131	\$65,763,362	\$69,109,896
Interest Income	112,766	100,000	100,000	100,000
Intergovernmental	1,052,619	1,115,547	1,046,847	986,649
Administrative Transfer In	3,780,949	3,910,714	3,910,714	3,935,434
<b>TOTAL CURRENT REVENUES</b>	\$73,207,341	\$76,337,392	\$70,820,923	\$74,131,979
<b>TOTAL FINANCING SOURCES</b>	\$90,626,073	\$103,291,789	\$77,904,065	\$80,693,221
<b>EXPENDITURES</b>				
Personal Services	\$44,432,110	\$49,377,184	\$46,889,135	\$51,688,839
Supplies	1,266,298	1,398,926	1,327,457	1,265,762
Services	11,508,113	15,532,597	15,470,808	16,307,906
Maintenance	3,235,527	3,106,940	2,892,558	2,925,763
Capital Outlay	819,580	4,571,762	2,891,837	310,025
Outside Agencies	82,516	85,377	85,377	169,933
Transfers Out	231,758	329,000	329,000	329,000
Lease Payments	534,751	934,751	934,751	1,134,751
Suppl. Expenditures 2012 Prior	56,952	14,641,739	0	0
Suppl. Expenditures 2013	0	5,981,203	0	0
<b>TOTAL EXPENDITURES</b>	\$62,167,605	\$95,959,479	\$70,820,923	\$74,131,979
<b>ENDING AVAILABLE BALANCE</b>	\$28,458,468	\$7,332,310	\$7,083,142	\$6,561,242
Compensated Absences	1,143,523	1,143,523	1,143,523	1,143,523
60-Day Requirement	10,580,099	11,641,796	11,641,796	12,186,079
Budget Stabilization Account	4,408,374	4,850,748	4,850,748	5,077,533
<b>ENDING FUND BALANCE</b>	\$44,590,464	\$24,968,377	\$24,719,209	\$24,968,377

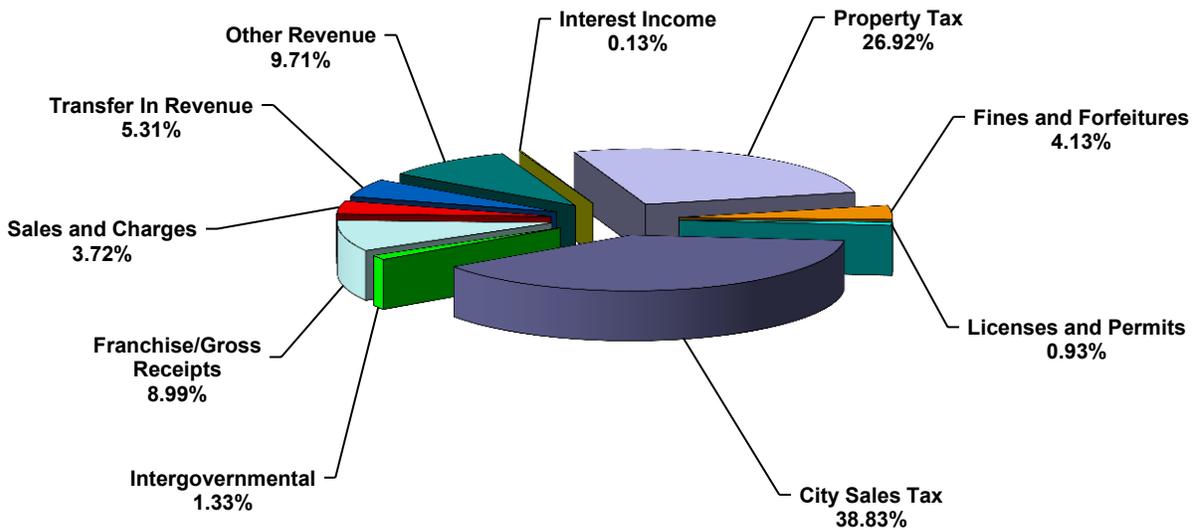
# GENERAL FUND

## OVERVIEW

### General Fund Revenue

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
Property Tax	\$18,893,629	\$20,112,788	\$20,112,788	\$19,956,643
City Sales Tax	27,882,040	30,000,000	25,240,023	28,786,638
Franchise/Gross Receipts	7,404,814	6,661,000	6,493,500	6,661,000
Licenses and Permits	1,021,736	876,700	491,000	686,700
Sales and Charges	2,630,488	2,762,400	2,780,900	2,756,900
Intergovernmental	1,052,619	1,115,547	1,046,847	986,649
Fines and Forfeitures	3,132,258	3,061,600	3,294,600	3,061,100
Interest Income	112,766	100,000	100,000	100,000
Transfer In Revenue	3,780,949	3,910,714	3,910,714	3,935,434
Other Revenue	7,296,042	7,736,643	7,350,551	7,200,915
<b>Total Revenue</b>	<u>\$73,207,341</u>	<u>\$76,337,392</u>	<u>\$70,820,923</u>	<u>\$74,131,979</u>

### GENERAL FUND 2013-14 REVENUES BY SOURCES



# GENERAL FUND

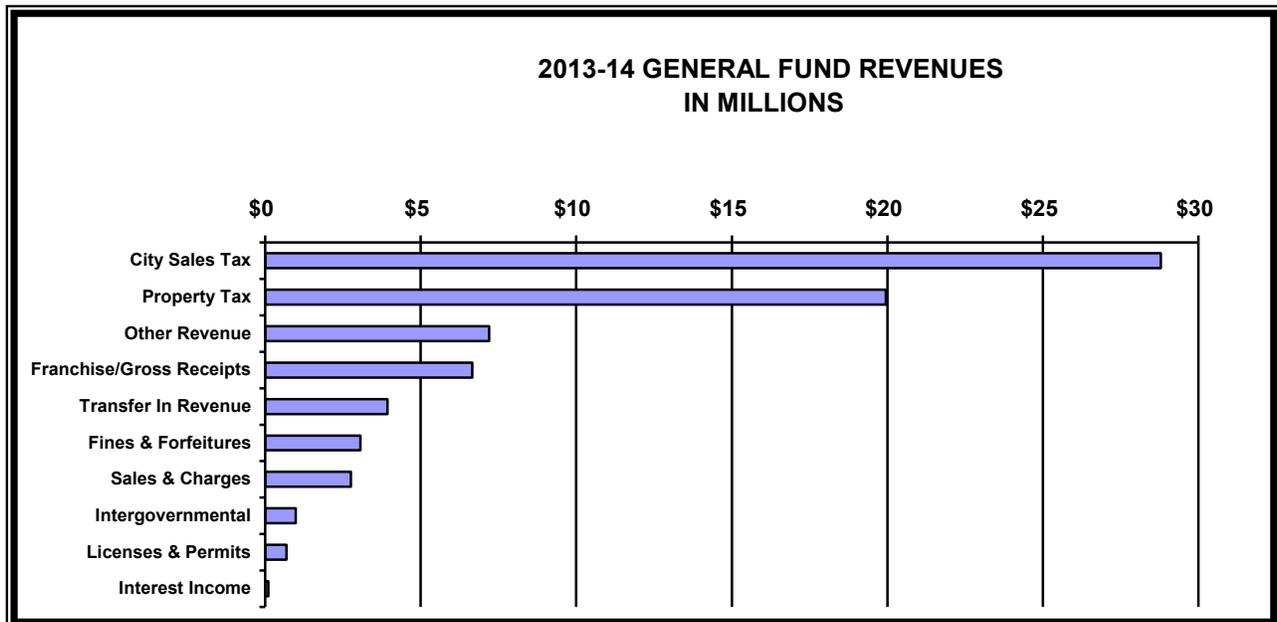
## OVERVIEW

### Revenues

The 2013-14 adopted budget for General Fund reflects realistic revenue projections of \$74,131,979, based on historical information and economic trends. A comparative summary below indicates the major revenue sources, their individual percentage of the total revenue, and an amount/percentage of increase/decrease compared to the 2012-13 Budget.

Total budgeted revenue increased by 4.68%, compared to 2012-13's budgeted revenue. The \$3,311,056 increase is almost entirely due to a \$3,546,615 increase in Sales Tax Revenue.

<b>Source</b>	<b>2013-14 Budget</b>		<b>Increase/(Decrease) Over 2012-13 Budget</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
City Sales Tax	\$28,786,638	38.83%	\$3,546,615	14.05%
Property Tax	19,956,643	26.92%	(156,145)	(0.78%)
Other Revenue	7,200,915	9.71%	(149,636)	(2.04%)
Franchise/Gross Receipts	6,661,000	8.99%	167,500	2.58%
Transfer In Revenue	3,935,434	5.31%	24,720	0.63%
Fines and Forfeitures	3,061,100	4.13%	(233,500)	(7.09%)
Sales and Charges	2,756,900	3.72%	(24,000)	(0.86%)
Intergovernmental	986,649	1.33%	(60,198)	(5.75%)
Licenses and Permits	686,700	0.93%	195,700	39.86%
Interest Income	100,000	0.13%	0	0.00%
<b>TOTAL</b>	<b>\$74,131,979</b>	<b>100.00%</b>	<b>\$3,311,056</b>	<b>4.68%</b>



# GENERAL FUND

## OVERVIEW

City Sales Tax Revenue is the largest source of revenue for the City. It accounts for 38.83% of General Fund revenue, and is projected to be \$28,786,638 in 2013-14. This represents a 14.05% 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 5.27% to 40.64%. In comparison, the annual percent change in the State's monthly collections ranges from 2.83% to 17.01%. 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.

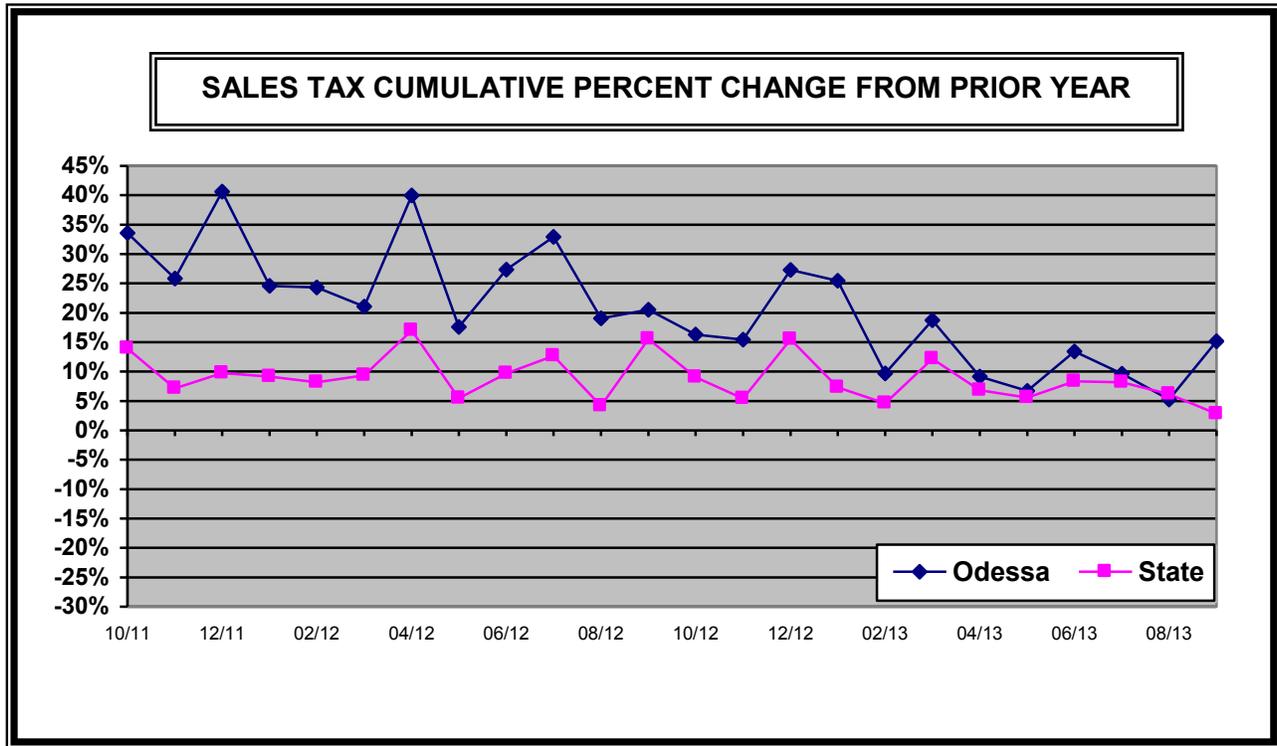
Property Tax Revenue accounts for 26.92% of the General Fund total revenue, and is the second largest source of revenue for the City. Thus, any fluctuation in property values will have a major impact on General Fund revenues. The assessed taxable value for the roll of January 1, 2013, upon which the fiscal year 2014 levy is based, is \$5,317,028,880. Net taxable property values have increased by 18.45% 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 2013-14 budget, the ad valorem tax rate will remain at the same rate as last year: 51.275 cents per \$100 valuation. The total property tax rate is comprised of the portion of taxes allocated to debt service (debt rate of \$0.130176) and the appropriations for the city's operating needs (O & M rate of \$0.382574).

Taxes are due January 31<sup>st</sup> following the October 1<sup>st</sup> levy date and are considered delinquent after January 31<sup>st</sup> of each year. Based upon historical collection trends, current tax collections for 2013-14 are estimated to be 95.20% of levy and will generate \$25,953,780 in revenue, of which General Fund's portion is \$19,031,643. Delinquent taxes and penalties are expected to generate an additional \$925,000 for a total projection of \$19,956,643 in General Fund property tax revenue. This represents an overall decrease of \$156,145 compared to the 2012-13 budget. The decrease is due to the 2013 bond issue of \$51,335,000. A larger portion of the property tax revenue had to be allocated to the Debt Service Fund in order to cover a higher debt payment. This reduced the amount of tax revenue available for the General Fund. 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 8.99% of General Fund revenue and are expected to increase by \$167,500 compared to the previous year's budget.

## GENERAL FUND OVERVIEW



The projection for Transfer-In Revenue is \$3,935,434, an increase of \$24,720 over 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 5.31% of General Fund revenue. Below is a breakdown of the inter-fund transfers.

<u>SOURCE</u>	<u>2013-14 Budget</u>	<u>2012-13 Budget</u>	<u>Increase/ Decrease</u>
Water and Sewer Fund	\$2,577,151	\$2,494,390	\$82,761
Equipment Service Fund	450,731	455,263	(4,532)
Risk Management Fund	370,136	377,235	(7,099)
Hotel-Motel Tax Fund	9,165	9,165	0
Solid Waste Fund	378,382	437,661	(59,279)
Storm Water Fund	66,232	83,592	(17,360)
Odessa Development Corporation	75,115	44,184	30,931
Liquid Waste Fund	2,522	3,224	(702)
MOTOR-MPO	6,000	6,000	0
<b>TOTAL</b>	<b>\$3,935,434</b>	<b>\$3,910,714</b>	<b>\$24,720</b>

## GENERAL FUND

### OVERVIEW

Fines and Forfeitures Revenue is generated by police citations and represents 4.13% of all General Fund revenues. Projections indicate that this source of revenue will decrease by \$233,500, or 7.09%, in 2013-14.

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 2013-14. Overall, the entire Sales and Charges budget will decrease by \$24,000.

Intergovernmental Revenue makes up 1.33% of the General Fund budget and is projected to decrease by \$60,198 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 0.93% of General Fund revenue and is expected to increase by \$195,700, or 39.86% in the upcoming year. The additional revenue will be generated almost entirely by the issuance of development permits.

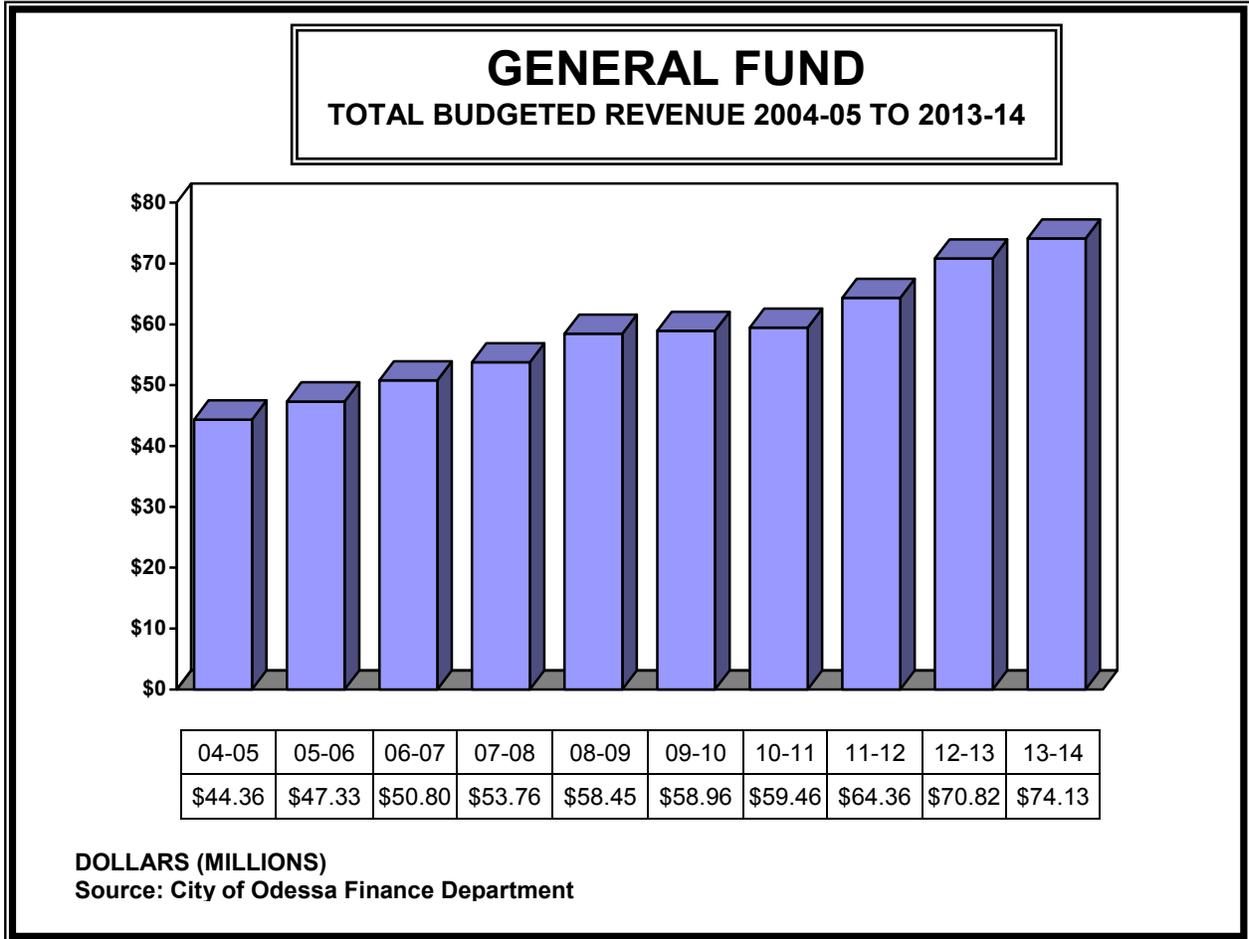
Interest Income comprises 0.13% of General Fund Revenue and is expected to generate \$100,000 in revenue; the same amount as last year.

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 are 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 9.71% of General Fund revenues and is expected to realize a decrease of 2.04% compared to the 2012-13 budget.

<b><u>SOURCE</u></b>	<b><u>2013-14 Budget</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>Increase/ (Decrease)</u></b>
Water/Sewer Gross Receipt	\$2,048,363	\$2,137,530	(\$89,167)
Water/Sewer Assessment	1,188,923	1,108,586	80,337
Solid Waste Gross Receipt	540,985	501,640	39,345
Solid Waste Assessment	34,246	38,105	(3,859)
Industrial Contracts In Lieu of Tax	3,000,000	2,700,000	300,000
Other Revenue	<u>388,398</u>	<u>864,690</u>	<u>(476,292)</u>
<b>TOTAL</b>	<b>\$7,200,915</b>	<b>\$7,350,551</b>	<b>(\$149,636)</b>

# GENERAL FUND

## OVERVIEW



Since 2004-05, 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 over the past ten years, topping out at \$74.13 million in 2013-14. Budgeted revenues for 2013-14 reflect a \$29.77 million, or 67.11%, increase over 2004-05 revenues.

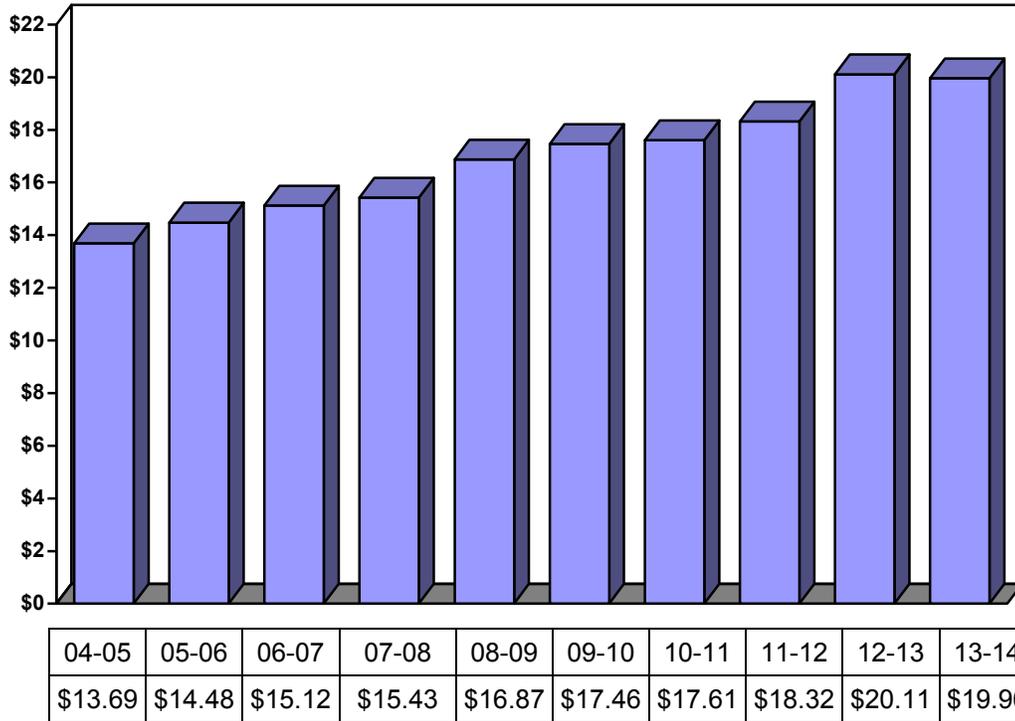
Between 2004-05 and 2008-09, General Fund Revenue increased by almost 32%. However, between 2007-08 and 2008-09, oil prices dropped dramatically, bringing about a downturn in the local economy. Sales Tax revenues did not reach projected levels. As a result, the General Fund realized revenue increases of less than 1% for fiscal years 2009-10 and 2010-11.

By 2010-11, the economy had begun to recover. Over the next three years, General Fund Revenue consistently came in above projections. During this time, budgeted revenues increased from \$59.46 million to \$74.13 million, an increase of \$14.67 million, or 24.67%.

# GENERAL FUND

## OVERVIEW

### REVENUE: PROPERTY TAX BUDGETED REVENUES 2004-05 TO 2013-14



**DOLLARS (MILLIONS)**

Source: City of Odessa Finance Department

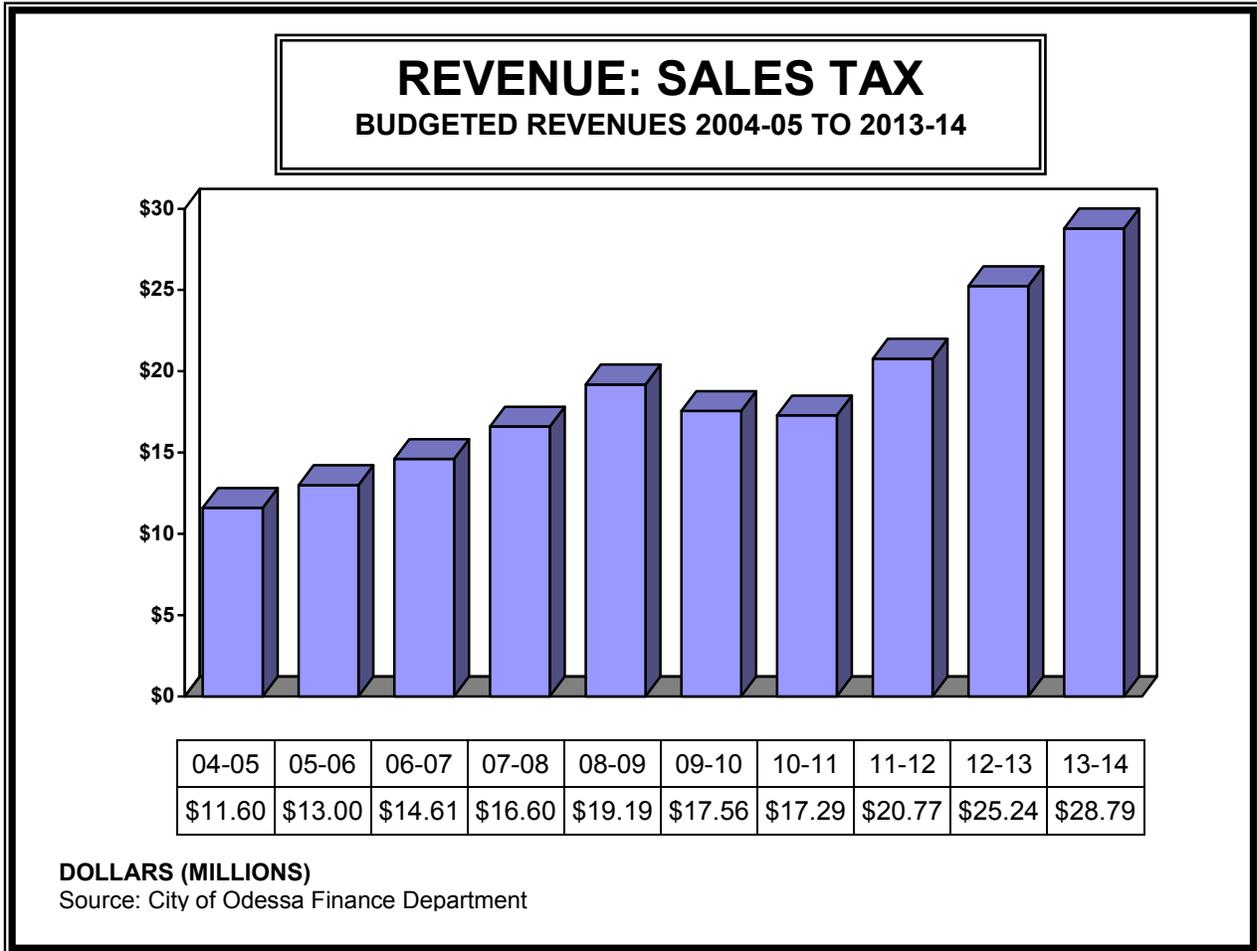
Property tax revenue is the second largest source of revenue for the General Fund, and accounts for 26.92% of all General Fund revenues in 2013-14. Since 2004-05, the local economy has experienced an economic boom due to significant increases in the price of oil. The strength of the economy has had a positive impact on property values and, by extension, property tax revenues. Between 2004-05 and 2012-13, property tax revenues increased by \$6.42 million, or 46.90%.

In 2013-14, revenues are expected to decrease by \$156,145 due to the 2013 bond issue. The bond issue will cause the City's debt requirement to increase. A larger portion of the property tax revenues will be allocated to the Debt Service Fund in 2013-14 to cover the higher annual debt payment. This will reduce the tax revenue allocation for General Fund operations.

This year's tax rate of \$0.51275 per \$100 valuation is the same as last year's rate. It represents a reduction of almost eighteen cents over a ten-year period. The new rate is expected to generate \$19.96 million in property tax revenues in 2013-14.

# GENERAL FUND

## OVERVIEW



Sales tax revenue is the single largest source of income for the General Fund, accounting for 38.83% of all General Fund revenues in 2013-14. Between 2004-05 and 2008-09, sales tax receipts increased by 65.43%. 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 have exceeded projections for the past four years. In 2013-14, sales tax revenues are expected to reach \$28,786,638, a 14.05% increase over 2012-13 projections.

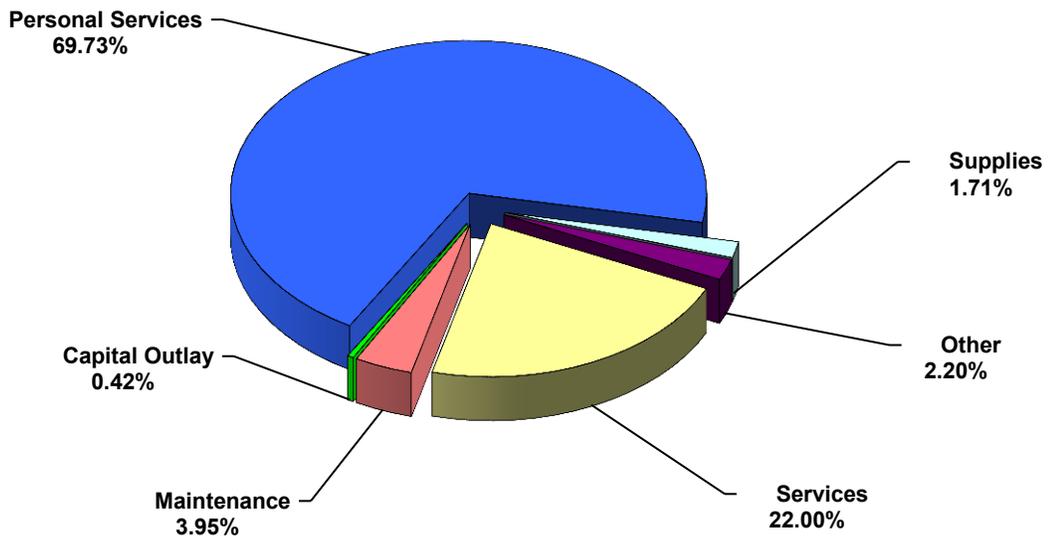
# GENERAL FUND

## OVERVIEW

### Expenditures By Classification

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
Personal Services	\$44,432,110	\$49,377,184	\$46,889,135	\$51,688,839
Supplies	1,266,298	1,398,926	1,327,457	1,265,762
Services	11,508,113	15,532,597	15,470,808	16,307,906
Maintenance	3,235,527	3,106,940	2,892,558	2,925,763
Capital Outlay	819,580	4,571,762	2,891,837	310,025
	<u>\$61,261,628</u>	<u>\$73,987,409</u>	<u>\$69,471,795</u>	<u>\$72,498,295</u>
Subtotal				
Outside Agencies	82,516	85,377	85,377	169,933
Operating Transfers Out	231,758	329,000	329,000	329,000
Lease Payments	534,751	934,751	934,751	1,134,751
Suppl. Expenditures 2012 Prior	56,952	14,641,739	0	0
Suppl. Expenditures 2013	0	5,981,203	0	0
	<u>0</u>	<u>5,981,203</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures and Other Uses of Funds</b>	<u><b>\$62,167,605</b></u>	<u><b>\$95,959,479</b></u>	<u><b>\$70,820,923</b></u>	<u><b>\$74,131,979</b></u>

### GENERAL FUND 2013-14 EXPENDITURES BY CLASSIFICATION



# GENERAL FUND

## OVERVIEW

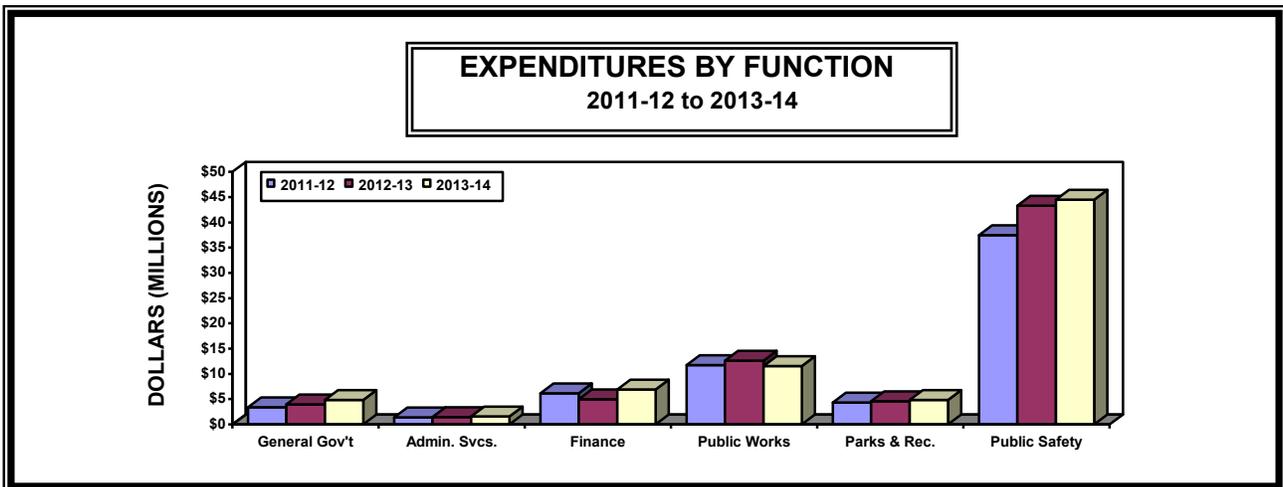
### Expenditures

For the 2013-14 fiscal year, General Fund budgeted expenditures are \$74,131,979, which is an increase of \$3,311,056, or 4.68%, over the 2012-13 adopted budget. The major factors contributing to the increase include:

- a 5% merit increase for full-time employees
- compensation changes
- increase in fleet maintenance and replacement costs
- the transfer of part of the Neighborhood Development Services (Code Enforcement) budget from the Community Development Fund to the General Fund, due to reduced federal funding
- the addition of eighteen full-time positions

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.

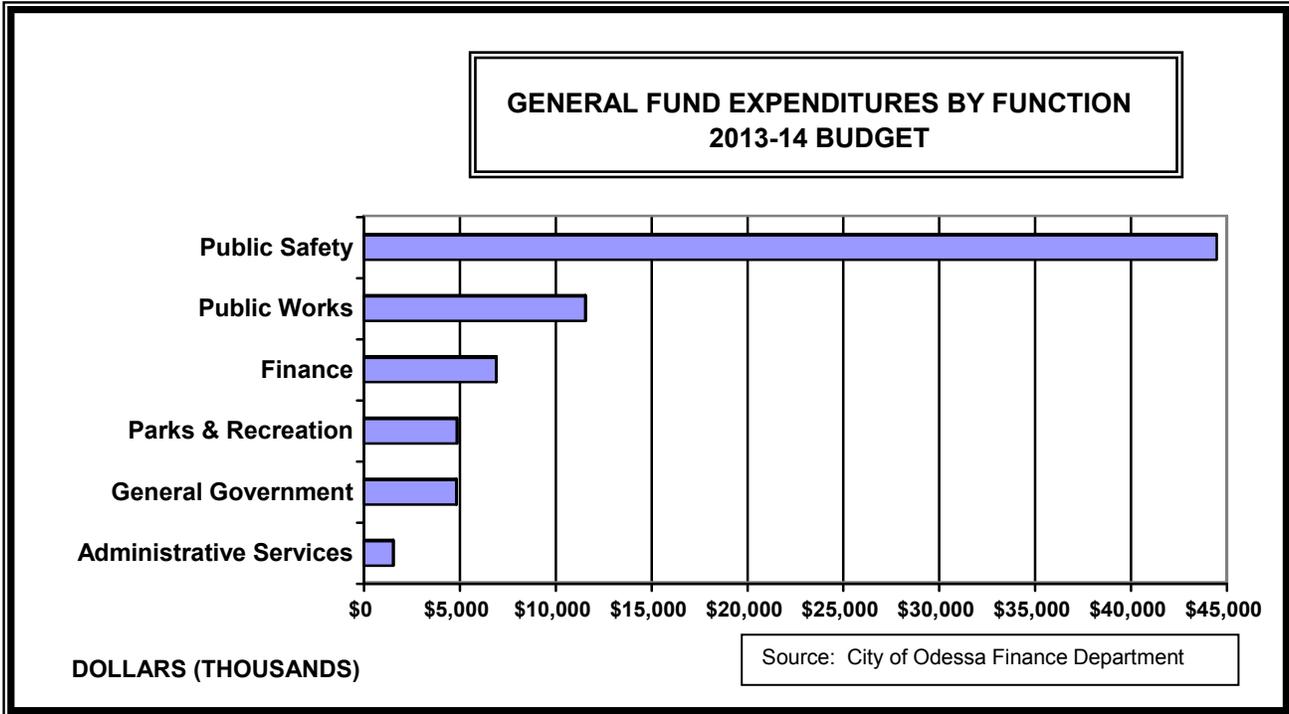
<u>Function</u>	<u>2013-14 Budget</u>		<u>Increase / Decrease From 2012-13 Budget</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
General Government	\$4,824,087	6.51%	\$890,833	22.65%
Administrative Services	1,543,881	2.08%	101,078	7.01%
Finance	6,903,475	9.31%	1,941,358	39.12%
Public Works	11,550,193	15.58%	(1,078,539)	(8.54%)
Parks & Recreation	4,851,896	6.54%	283,620	6.21%
Public Safety	<u>44,458,447</u>	<u>59.98%</u>	<u>1,172,706</u>	<u>2.71%</u>
<b>TOTAL</b>	<b>\$74,131,979</b>	<b>100.00%</b>	<b>\$3,311,056</b>	<b>4.68%</b>



# GENERAL FUND

## OVERVIEW

### Expenditures (cont'd)



The Public Safety function, which includes Police, Fire, and Public Safety Communications, comprises 59.98% of the total General Fund budget. The next largest function of General Fund is the Public Works Department, at 15.58% of the total budget. The Finance function, which includes the departments of Finance, Purchasing, Municipal Court, and Judges Municipal Court constitutes another 9.31% of the total budget. The remaining functions of General Government, Administrative Services, and Parks comprise 15.13% of the total General Fund budget.

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 Neighborhood Development Services (NDS). Total expenditures for this function will increase by \$890,833, or 22.65%. Most of the increase will fund five new NDS positions and offset a decrease in federal funding for NDS. The total General Government budget of \$4,824,087 funds 46 full-time positions, 7.5 more positions than were funded in the previous year. Five positions are new to the City, and two and one-half positions have been transferred to the General Government function from the Community Development Fund, due to reduced federal funding.

The Finance function consists of the Finance, Purchasing, Municipal Court, and Judges Municipal Court departments. Also included in this function are Non-Departmental, Outside Agency funding, Special Projects, and Operating Transfers-Out, which funds the anticipated cash match of grants. As the comparative summary reflects, this function has a total budget of \$6,903,475, \$1,941,358 more than the previous year's funding level. The increase is almost entirely due to compensation changes and to the implementation of the unileave sell-back program. The Finance function funds 39.5 positions, the same number that was funded in 2012-13.

# GENERAL FUND

## OVERVIEW

### Expenditures (cont'd.)

Parks and Recreation expenditures for the 2013-14 budget are expected to come in \$283,620 higher than the previous year, with the majority of the increase being attributed to the 5% merit increase and the addition of one Grounds Maintenance Worker and one Recreation Special Events Coordinator. The total Parks and Recreation budget of \$4,851,896 funds 42 positions; two positions more than were funded in 2012-13.

Public Safety includes the Police, Fire, and Public Safety Communications departments. The function of Public Safety accounts for 59.98% of the total General Fund budget. The Police Department's budget will increase by \$1,042,629 in fiscal year 2013-14. The total budget of \$24,087,754 funds 233 full-time positions. The majority of the 4.52% increase will be used to fund a 5% merit increase for full-time employees, step increases and skills/incentive pay for sworn officers, two new Police Officer positions, and the rising cost of fleet maintenance and replacement. The Fire Department's \$18,337,119 budget funds 183 positions. It reflects a net increase of \$152,929, despite a \$720,000 reduction in the budgets for supplies and capital outlay. In 2012-13, the Fire Department received a one-time increase of \$720,000 to purchase new ambulances and radios. Those supplemental monies were not included in the 2013-14 budget. Therefore, while the net increase is only \$152,929, it has a budgetary impact of almost \$873,000. The majority of this increase will be used to fund four new positions, the 5% merit increase, and step increase and skills/incentive pay for those employees who qualify. The Public Safety Communications Department runs the dispatch service for emergency calls for both Police and Fire. The total budget of \$2,033,574 will fund 31 positions; the same number as last year. The budget will decrease by \$22,852, or 1.11%, due to personnel turnover and a reduction 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 decrease by \$1,078,539, or 8.54%, compared to the 2012-13 adopted budget. The decrease is due to the elimination of the street infrastructure budget. In prior years, the General Fund covered the cost of this line item. However, beginning in 2013-14, street infrastructure projects will be funded from the 2013 bond issue. This function funds 94 positions, five more positions than were funded last year.

The Administrative Services function includes the division of Building Services in the General Fund. The total budget of \$1,543,881 will increase by \$101,078, or 7.01%, compared to last year's budget. The majority of the increase will be used to fund the 5% merit increase and to cover the rising cost of electricity and fleet maintenance/replacement. Administrative Services funds 13 full-time positions, the same number as 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 69.73% of the total cost of operations. The 2013-14 budget for Personal Services will fund 681.5 positions. The net increase of 20.5 positions results from the addition of eighteen new positions to the General Fund and the transfer of two and a half positions from the Community Development Fund to the General Fund. The budget includes funding for a 5% pay raise for full-time employees, as well as step increases and increases in skills/incentive pay for sworn personnel.

# GENERAL FUND

## OVERVIEW

### Expenditures (cont'd.)

The Supplies category will realize a net decrease of \$61,695 in the upcoming fiscal year. This decrease is due to the removal of a \$120,000, one-time budgetary increase that was included in the 2012-13 budget for the purchase of radios for the Fire Department.

The Services category reflects an \$837,098 increase over last year's number. This increase is largely due the rising cost of fleet maintenance and replacement and higher street lighting costs.

The Maintenance function shows an increase of \$33,205, or 1.15%, compared to last year's budget. The majority of the increase will be used to cover rising street maintenance costs.

Capital Outlay will realize a decrease of \$2,581,812 in 2013-14. 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 \$1,633,684 reflects an increase of \$284,556 over last year's budget. This increase will be used to cover higher lease payments and to allocate funding to a new outside agency, Permian Basin Community Centers.

Expenditures by Category	2013-14 Budget		2012-13 Budget	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$51,688,839	69.73%	\$4,799,704	10.24%
Supplies	1,265,762	1.71%	(61,695)	(4.65%)
Services	16,307,906	22.00%	837,098	5.41%
Maintenance	2,925,763	3.95%	33,205	1.15%
Capital Outlay	310,025	0.42%	(2,581,812)	(89.28%)
Outside Agencies	169,933	0.23%	84,556	99.04%
Transfers Out	329,000	0.44%	0	0.00%
Lease Payments	<u>1,134,751</u>	<u>1.53%</u>	<u>200,000</u>	<u>21.40%</u>
<b>TOTAL</b>	<b>\$74,131,979</b>	<b>100.00%</b>	<b>\$3,311,056</b>	<b>4.68%</b>

### Fund Balance

In 2011-12, the audited fund balance was \$44,590,464. In 2012-13, the fund balance fell to \$24,968,377, a decrease of 44.01%, compared to the previous year. The \$19,622,087 taken from fund balance was used to pay for necessary improvements and capital assets. The 2013-14 budget is a balanced budget with revenues and expenditures in equal amounts of \$74,131,979 and an unrestricted available fund balance of \$6,561,242.

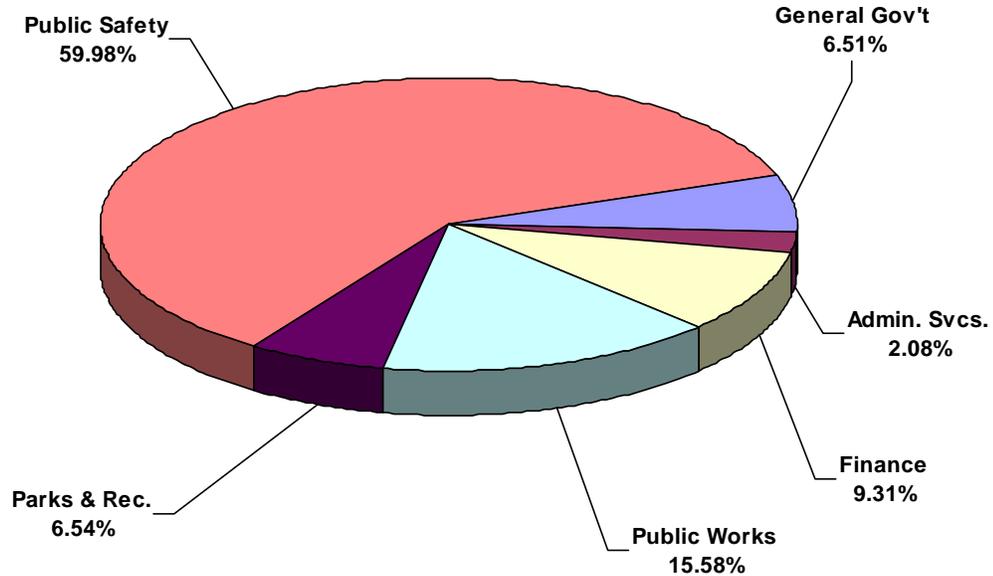
**GENERAL FUND  
OVERVIEW**

<b>Expenditures by Function</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2012-13 Budget</b>	<b>2013-14 Budget</b>
City Council	\$29,578	\$28,339	\$28,327	\$38,052
City Secretary	169,523	205,411	201,331	214,153
City Attorney	927,920	1,201,948	1,205,721	1,267,898
Office of the City Manager	877,583	1,069,976	1,054,877	1,111,592
Human Resources	483,012	604,747	579,593	605,842
Planning and Development	331,032	577,851	432,116	464,582
Neighborhood Services	418,301	454,200	431,289	1,121,968
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$3,236,949</b>	<b>\$4,142,472</b>	<b>\$3,933,254</b>	<b>\$4,824,087</b>
Building Services	\$1,398,487	\$1,470,934	\$1,442,803	\$1,543,881
<b>TOTAL ADMINISTRATIVE SRVS.</b>	<b>\$1,398,487</b>	<b>\$1,470,934</b>	<b>\$1,442,803</b>	<b>\$1,543,881</b>
Finance	\$815,763	\$862,614	\$883,742	\$898,521
Purchasing	561,333	660,614	650,795	667,892
Municipal Court	1,058,324	981,088	1,030,524	1,018,318
Judges Municipal Court	0	383,717	380,448	429,730
Information Technology	1,440,789	0	0	0
Non-Departmental	1,454,175	2,980,408	1,602,231	3,390,081
Outside Agencies	82,516	85,377	85,377	169,933
Operating Transfers Out	231,758	329,000	329,000	329,000
Supplemental Expend. 2012 Prior	56,952	14,641,739	0	0
Supplemental Expenditures 2013	0	5,981,203	0	0
<b>TOTAL FINANCE</b>	<b>\$5,701,610</b>	<b>\$26,905,760</b>	<b>\$4,962,117</b>	<b>\$6,903,475</b>
Public Works Administration	\$211,999	\$233,290	\$232,986	\$249,990
Engineering	1,188,298	1,325,114	1,434,867	1,483,093
Building Inspection	804,403	1,092,256	1,101,261	1,305,469
Traffic Engineering	1,590,514	1,738,354	1,636,951	1,670,214
Street	5,936,710	9,648,966	7,899,579	6,400,905
Public Works GIS	174,016	333,769	323,088	440,522
<b>TOTAL PUBLIC WORKS</b>	<b>\$9,905,940</b>	<b>\$14,371,749</b>	<b>\$12,628,732</b>	<b>\$11,550,193</b>
Parks and Recreation	\$4,145,886	\$4,799,426	\$4,568,276	\$4,851,896
<b>TOTAL PARKS AND RECREATION</b>	<b>\$4,145,886</b>	<b>\$4,799,426</b>	<b>\$4,568,276</b>	<b>\$4,851,896</b>
Fire	\$15,425,662	\$18,325,198	\$18,184,190	\$18,337,119
Police	20,413,589	23,858,094	23,045,125	24,087,754
Public Safety Communications	1,939,482	2,085,846	2,056,426	2,033,574
<b>TOTAL PUBLIC SAFETY</b>	<b>\$37,778,733</b>	<b>\$44,269,138</b>	<b>\$43,285,741</b>	<b>\$44,458,447</b>
<b>Total Expenditures</b>	<b>\$62,167,605</b>	<b>\$95,959,479</b>	<b>\$70,820,923</b>	<b>\$74,131,979</b>

# GENERAL FUND

## OVERVIEW

### 2013-14 GENERAL FUND BUDGETS BY FUNCTION



Source: City of Odessa Finance Department

The Public Safety function, including Fire (24.74%), Police (32.49%) and Public Safety Communications (2.74%), comprises 59.98% of the total General Fund budget for 2013-14. The next largest use of the General Fund is the Public Works function (15.58%). Sharing the remaining 24.44% of the current General Fund budget are the Finance (9.31%), Parks and Recreation (6.54%), General Government (6.51%), and Administrative Services (2.08%) functions.

# GENERAL FUND

## CAPITAL OUTLAY

<b>Fund and Department/Division</b>	<b>Item</b>	<b>Item Total</b>	<b>Total</b>
<b>GENERAL FUND</b>			
City Attorney	Data Processing Equipment	<u>\$1,500</u>	
	Subtotal City Attorney		\$1,500
City Manager	Data Processing Equipment	<u>1,900</u>	
	Subtotal City Manager		1,900
Human Resources	Data Processing Equipment	<u>2,656</u>	
	Subtotal Human Resources		2,656
Public Safety Communications	Furniture & Office Equipment	<u>8,600</u>	
	Subtotal Pub. Safety Comm.		8,600
Public Works			
Engineering	Data Processing Equipment	19,200	
Building Inspection	Office Equipment	4,698	
Traffic Engineering	Traffic Infrastructure Improvements & Other Traffic Projects	24,998	
GIS	Data Processing Equipment	<u>15,000</u>	
	Subtotal Public Works		63,896
Fire Department Administration	Data Processing Equipment	<u>3,128</u>	
	Subtotal Fire		3,128
Police Department Patrol Operations	Machinery & Equipment	56,000	
	Data Processing Equipment	13,745	
	Technology Replacement	<u>100,000</u>	
	Subtotal Police		169,745
Code Enforcement	Automotive Equipment	46,000	
	Furniture/Office Equipment	5,600	
	Data Processing Equipment	<u>7,000</u>	
	Subtotal Code Enforcement		58,600
<b>TOTAL CAPITAL OUTLAY – GENERAL FUND</b>			<b><u><u>\$310,025</u></u></b>

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

General Fund  
Detail by Department/Division

**GENERAL FUND**  
**DEPARTMENTS/DIVISIONS**

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**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**  
**Information Technology**  
**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**  
**Neighborhood Development Services**

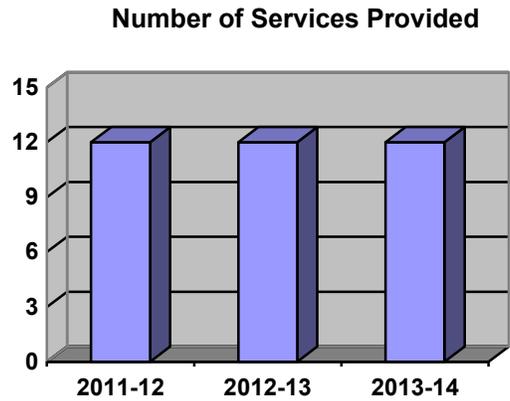
# CITY COUNCIL

**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)**

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)



**Objectives / Performance Measures**

Effectiveness

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. Currently, 153 citizens participate on these boards, commissions and special task forces.

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Target</u>
--	-----------------------------	-------------------------------	-----------------------------

	12	12	12
	100%	100%	100%
	100%	100%	100%

## CITY COUNCIL

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### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$2,578	\$3,144	\$3,132	\$3,132
Supplies	13,788	8,804	8,804	9,364
Services	13,212	16,391	16,391	25,556
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$29,578</b>	<b>\$28,339</b>	<b>\$28,327</b>	<b>\$38,052</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Mayor	1	1	1
Council Members	<u>5</u>	<u>5</u>	<u>5</u>
<b>Total Personnel</b>	<b>6</b>	<b>6</b>	<b>6</b>

# CITY SECRETARY

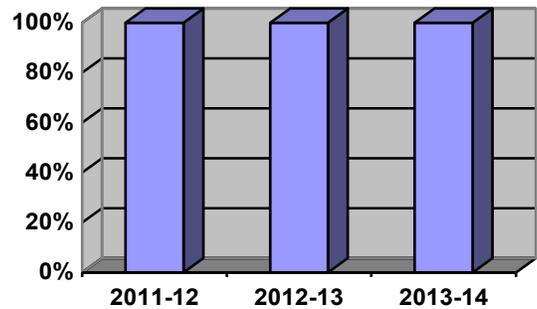
**Mission**

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 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Target</u>
-----------------------------	-------------------------------	-----------------------------

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

## CITY SECRETARY

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### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$133,234	\$144,108	\$140,028	\$149,516
Supplies	9,831	7,500	7,500	8,000
Services	26,458	53,803	53,803	56,637
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$169,523</b>	<b>\$205,411</b>	<b>\$201,331</b>	<b>\$214,153</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
City Secretary	1	1	1
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>2</b>	<b>2</b>	<b>2</b>

# CITY ATTORNEY

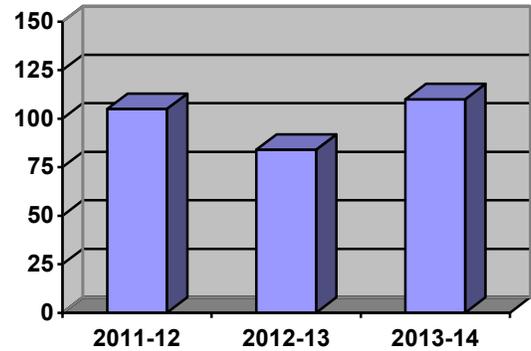
**Mission**

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 2013-14 fiscal year./(Excellence)

**Number of Contracts Prepared**



**Objectives / Performance Measures**

Objectives / Performance Measures	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>
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.	105	84	110
2. Resolutions and Ordinances Prepared	167	160	140
3. Collections:			
Suits Filed	15	2	5
Collection From Suits	\$4,030	\$50	\$500
Total Collection From Payment Arrangements After Filing Suit	\$914	\$200	\$100
Total Collected from Judgments	\$1,713	\$50	\$50
Total Collected from Liens	\$0	\$50	\$50

## CITY ATTORNEY

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$867,886	\$1,079,194	\$1,082,967	\$1,147,148
Supplies	7,262	11,230	11,230	11,230
Services	35,547	94,984	94,984	92,980
Maintenance	13,405	15,040	15,040	15,040
Capital Outlay	<u>3,820</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
<b>Total Expenditures</b>	<b>\$927,920</b>	<b>\$1,201,948</b>	<b>\$1,205,721</b>	<b>\$1,267,898</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
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 *	0	1	1
Legal Assistant **	1	1	1
Legal Assistant – Criminal	1	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>
<b>Total Personnel</b>	12	13	13
Funding Sources:			
General Fund	10.5	11.5	11.5
School Attendance Court Grant *	1	1	1
Water and Sewer **	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
<b>Total Personnel</b>	12	13	13

## OFFICE OF THE CITY MANAGER

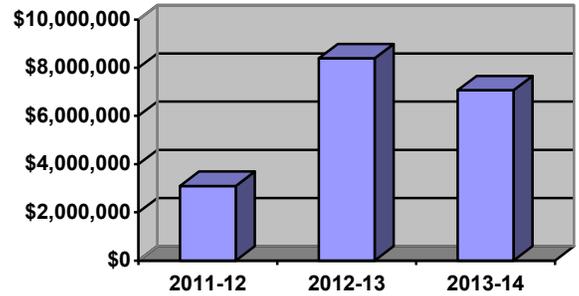
### Mission

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 2011-12	FY 2012-13	FY 2013-14
1. Economic Development Support	<u>Actual</u>	<u>Estimate</u>	<u>Target</u>
a. Support business diversification– ODC job creation initiatives.	37	91	100
b. Support development of South JBS Parkway.	100%	100%	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	240	250	260
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 (\$)	\$3,099,449	\$8,391,693	\$7,064,949
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.	95%	90%	100%

## OFFICE OF THE CITY MANAGER

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$833,596	\$957,822	\$942,723	\$996,206
Supplies	18,608	17,496	17,496	16,032
Services	23,167	91,008	91,008	95,704
Maintenance	0	1,750	1,750	1,750
Capital Outlay	<u>2,212</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>
<b>Total Expenditures</b>	<b>\$877,583</b>	<b>\$1,069,976</b>	<b>\$1,054,877</b>	<b>\$1,111,592</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
City Manager	1	1	1
Assistant City Manager / Administrative Services	1	1	1
Assistant City Manager / Community Services	1	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>
<b>Total Personnel</b>	<b>9</b>	<b>9</b>	<b>9</b>
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.

<b>Departmental Goals/(City’s Value Statement Goals)</b>  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)	<b>% of Jobs Posted Within 48 Hours of Authorized Request</b>		
<b>Objectives / Performance Measures</b>  <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	<b>FY 2011-12 Actual *</b>	<b>FY 2012-13 Estimate</b>	<b>FY 2013-14 Target</b>
	95%	96%	100%
	95%	97%	100%
	100%	100%	100%
	87%	90%	100%
	93%	95%	100%

## HUMAN RESOURCES

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$390,187	\$415,190	\$409,813	\$432,508
Supplies	11,826	13,621	12,777	12,800
Services	70,104	163,857	144,924	147,478
Maintenance	9,770	9,350	9,350	10,400
Capital Outlay	<u>1,125</u>	<u>2,729</u>	<u>2,729</u>	<u>2,656</u>
<b>Total Expenditures</b>	<b>\$483,012</b>	<b>\$604,747</b>	<b>\$579,593</b>	<b>\$605,842</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Director of Human Resources	1	1	1
Senior Human Resource Specialist	1	1	1
Human Resource Specialist – General	1	1	1
Human Resource Specialist – Administration	1	1	1
Human Resource Coordinator	1	1	1
Human Resource Clerk	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>6</b>	<b>6</b>	<b>6</b>

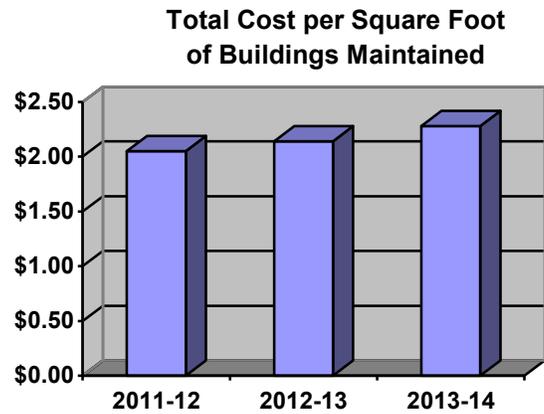
## BUILDING SERVICES

**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 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <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
	\$203,300	\$217,531	\$228,407

## BUILDING SERVICES

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$708,837	\$758,649	\$738,264	\$786,691
Supplies	7,529	6,430	6,430	6,430
Services	522,868	548,699	548,699	601,350
Maintenance	157,448	151,626	149,410	149,410
Capital Outlay	<u>1,805</u>	<u>5,530</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$1,398,487</b>	<b>\$1,470,934</b>	<b>\$1,442,803</b>	<b>\$1,543,881</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Director of Building Services	1	1	1
Building Service Superintendent	1	1	1
Maintenance Supervisor	1	1	1
Senior Administrative Assistant	1	1	1
Journeyman Electrician	1	1	1
Carpenter	1	1	1
HVAC Technician	2	2	2
Senior Building Maintenance Technician	2	2	2
Building Maintenance Technician	2	2	2
Painter	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>13</b>	<b>13</b>	<b>13</b>

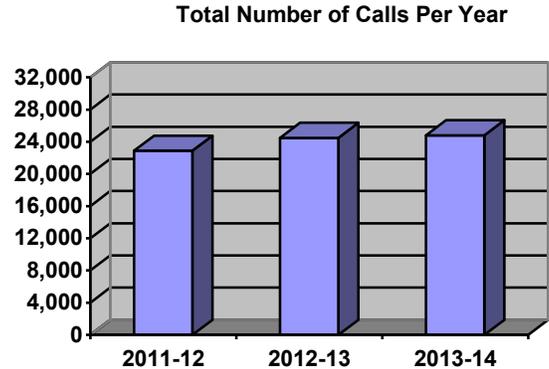
# PUBLIC SAFETY COMMUNICATIONS

## 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 2011-12**  
**Actual**

**FY 2012-13**  
**Estimate**

**FY 2013-14**  
**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.**

22,879

24,487

24,800

7,700

7,455

7,500

13,905

15,804

16,000

1,274

1,228

1,300

## PUBLIC SAFETY COMMUNICATIONS

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$1,859,490	\$1,894,765	\$1,866,701	\$1,847,759
Supplies	19,471	16,097	16,097	16,097
Services	45,151	153,942	153,942	161,118
Maintenance	11,689	11,086	11,086	0
Capital Outlay	<u>3,681</u>	<u>9,956</u>	<u>8,600</u>	<u>8,600</u>
<b>Total Expenditures</b>	<b>\$1,939,482</b>	<b>\$2,085,846</b>	<b>\$2,056,426</b>	<b>\$2,033,574</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Director of Public Safety Communications	1	1	1
Dispatcher IV	1	0	0
Dispatcher III	6	4	4
Dispatcher II	0	1	1
Dispatcher I	4	8	8
Supervisor Public Safety Communications	2	2	2
Supervisor Public Safety Communications Night	2	2	2
Communications Training Supervisor	1	1	1
Dispatcher III Night	8	4	4
Dispatcher II Night	1	0	0
Dispatcher I Night	3	6	6
Senior Administrative Assistant	1	1	1
Quality Assurance Specialist	<u>0</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>30</b>	<b>31</b>	<b>31</b>

## PLANNING AND DEVELOPMENT

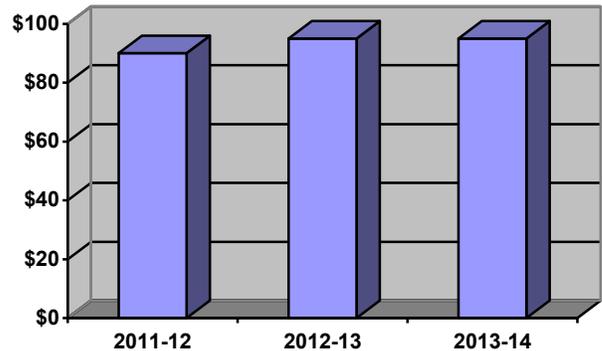
### Mission

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

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Target</u></b>

	95%	96%	96%
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	98%	98%	98%
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	96%	97%	97%
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	\$90	\$95	\$95
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	\$35	\$35	\$35
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	390	435	450
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## PLANNING AND DEVELOPMENT

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$307,341	\$531,541	\$385,916	\$416,477
Supplies	4,844	3,800	3,800	3,800
Services	18,847	42,510	42,400	44,305
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$331,032</b>	<b>\$577,851</b>	<b>\$432,116</b>	<b>\$464,582</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Director of Planning	1	1	1
Planner	1	1	1
Planning Technician	1	1	1
Senior Administrative Assistant	1	1	1
Senior Planner	<u>0</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>4</b>	<b>5</b>	<b>5</b>

# FINANCE

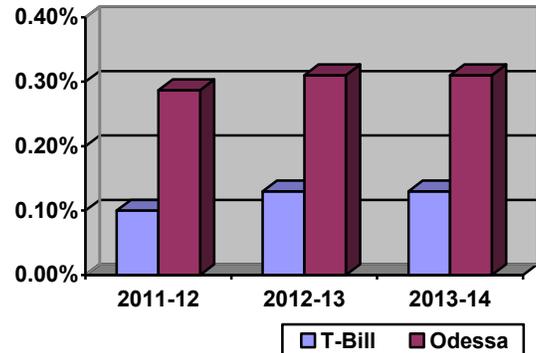
**Mission**

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**

Effectiveness

1. All Employee Payroll Checks Calculated, Printed and Distributed No Later Than the 5<sup>th</sup> and 20<sup>th</sup> of Each Month
2. Accurately Calculate Employee Payroll Checks 100% of the Time
3. Rate of Return on Investments to Equal or Exceed the Annual Average of the 3-Month T-Bill Rate of Return
4. Certified Annual Financial Report (CAFR) Awarded a "Clean Opinion" in External Audit
5. Annual GFOA Certificate of Achievement for Financial Reporting
6. Annual GFOA Distinguished Budget Award

Workload

1. Debt Service Per General Fund Expenditures
2. Number of Accounts Payable Checks Processed
3. Number of Payroll Checks Processed

	<b>FY 2011-12 Actual</b>	<b>FY 2012-13 Estimate</b>	<b>FY 2013-14 Target</b>
	100%	100%	100%
	100%	100%	100%
	T-Bill: 0.10% City: 0.2867%	T-Bill: 0.13% City: 0.31%	T-Bill: 0.13% City: 0.31%
	100%	100%	100%
	26	27	27
	25	26	26
	4.93%	3.74%	4.11%
	10,337	9,800	9,800
	7,578	7,956	7,956

## FINANCE

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$698,855	\$664,761	\$686,818	\$703,365
Supplies	18,665	20,287	20,287	20,287
Services	95,070	170,422	170,137	168,369
Maintenance	3,173	7,144	6,500	6,500
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$815,763</b>	<b>\$862,614</b>	<b>\$883,742</b>	<b>\$898,521</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Director of Finance	1	1	1
Accountant Chief	1	1	1
Junior Accountant	1	1	1
Bookkeeper	1	1	1
Budget Manager	1	1	1
Payroll Specialist	1	1	1
Accountant	1	1	1
Budget Analyst	1	1	1
Senior Administrative Assistant	1	1	1
Finance Clerk	<u>2</u>	<u>2</u>	<u>2</u>
<b>Total Personnel</b>	<b>11</b>	<b>11</b>	<b>11</b>

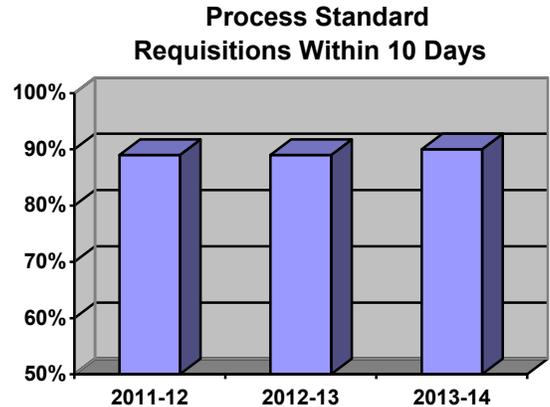
# PURCHASING

**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 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Target</u>
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1. Process routine requisitions (under \$500) within three (3) days.	90%	89%	90%
2. Process standard requisitions (informal) within ten (10) days.	89%	89%	90%
3. Process emergency requisitions within two (2) days.	95%	93%	95%
4. Meet user specifications for goods/services.	100%	100%	100%
5. Obtain from user departments a minimum rating of "satisfactory" for process time.	95%	93%	93%
6. Obtain from user departments a rating which indicates that Purchasing personnel are helpful throughout the purchasing process.	97%	97%	100%

## PURCHASING

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$478,349	\$498,018	\$488,199	\$513,943
Supplies	11,598	14,184	14,184	14,184
Services	52,868	132,149	132,149	123,502
Maintenance	5,910	16,263	16,263	16,263
Capital Outlay	<u>12,608</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$561,333</b>	<b>\$660,614</b>	<b>\$650,795</b>	<b>\$667,892</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Director of Purchasing	1	1	1
Senior Buyer	1	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>
<b>Total Personnel</b>	<b>8</b>	<b>8</b>	<b>8</b>

# 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.

<b>Departmental Goals/(City's Value Statement Goals)</b>	<b>Average Number of Minutes to Complete Transaction</b>										
<ol style="list-style-type: none"> <li>1. Improve staffing levels./(Direction)</li> <li>2. Continue ongoing training and enhance program./(Excellence)</li> <li>3. Retain experienced employees.</li> <li>4. Create a succession planning program.</li> </ol>	<table border="1" style="margin: 10px auto; border-collapse: collapse;"> <caption>Data for Average Number of Minutes to Complete Transaction</caption> <thead> <tr> <th>Fiscal Year</th> <th>Average Minutes</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>5.5</td> </tr> <tr> <td>2012-13</td> <td>7.5</td> </tr> <tr> <td>2013-14</td> <td>10.0</td> </tr> </tbody> </table>			Fiscal Year	Average Minutes	2011-12	5.5	2012-13	7.5	2013-14	10.0
Fiscal Year	Average Minutes										
2011-12	5.5										
2012-13	7.5										
2013-14	10.0										
<b>Objectives / Performance Measures</b>	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>								
<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.	102% *	95%	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	5 days	2 days								
7. All mailed payments should be processed within one day of receipt.	2 days	1 day	1 day								
<p>* Frequently, cases are not disposed in the same year in which they originated. As a result, the disposition rate for a given year sometimes exceeds 100%.</p>											

## MUNICIPAL COURT

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$976,794	\$739,247	\$789,156	\$820,360
Supplies	28,515	28,954	28,481	28,481
Services	51,377	205,475	205,475	162,065
Maintenance	1,638	7,412	7,412	7,412
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$1,058,324</b>	<b>\$981,088</b>	<b>\$1,030,524</b>	<b>\$1,018,318</b>

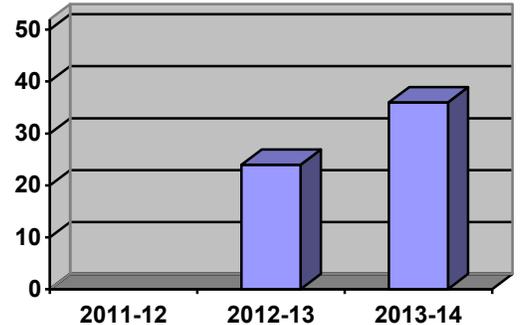
### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Director of Municipal Court	1	1	1
Municipal Court Judge	1	0	0
Bailiff *	2	2	2
Municipal Court Supervisor	2	2	2
Deputy Court Clerk	14	13	13
Associate Municipal Court Judge	1	0	0
Judicial Assistant	1	0	0
Technology Specialist – Municipal Court **	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>23</b>	<b>19</b>	<b>19</b>
Funding Sources:			
General Fund	20	16	16
Security Fund *	2	2	2
Technology Fund **	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>23</b>	<b>19</b>	<b>19</b>

# 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><b>Departmental Goals/(City's Value Statement Goals)</b></p> <ol style="list-style-type: none"> <li>1. Provide ongoing training for all judges and staff./(Direction)</li> <li>2. Retain experienced employees./(Excellence)</li> <li>3. Explore new processes to implement Court of Record transition./(Organization)</li> <li>4. Review and update fine schedules./(Service)</li> </ol>	<p><b>Number of Available Jury Settings</b></p>  <table border="1" style="margin: 10px 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>2011-12</td> <td>0</td> </tr> <tr> <td>2012-13</td> <td>24</td> </tr> <tr> <td>2013-14</td> <td>36</td> </tr> </tbody> </table>			Fiscal Year	Number of Available Jury Settings	2011-12	0	2012-13	24	2013-14	36
Fiscal Year	Number of Available Jury Settings										
2011-12	0										
2012-13	24										
2013-14	36										
<p><b>Objectives / Performance Measures</b></p> <p><u>Effectiveness</u></p> <ol style="list-style-type: none"> <li>1. 100% of judges and staff should receive required training.</li> <li>2. Increase the number of available jury settings; meaning the number of times juries are called and available to hear defendant's cases.</li> <li>3. Cases should reach setting for final disposition within three months of filing</li> <li>4. Update the fine schedule annually.</li> </ol> <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> <p>Note: Judges Municipal Court was established in 2012-13, so no data is available for 2011-12.</p>	<p><b>FY 2011-12</b> <u>Actual</u></p>	<p><b>FY 2012-13</b> <u>Estimate</u></p>	<p><b>FY 2013-14</b> <u>Target</u></p>								
	N/A	100%	100%								
	N/A	24 weeks*	36 weeks*								
	N/A	4 months	3 months								
	N/A	100%	100%								

## JUDGES MUNICIPAL COURT

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### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$0	\$345,300	\$348,699	\$377,828
Supplies	0	6,000	5,200	5,200
Services	0	32,417	26,549	46,702
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$383,717</b>	<b>\$380,448</b>	<b>\$429,730</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Municipal Court Judge	0	1	1
Associate Municipal Court Judge	0	1	1
Court Recorder	0	1	1
Judicial Assistant	<u>0</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>0</b>	<b>4</b>	<b>4</b>

# INFORMATION TECHNOLOGY

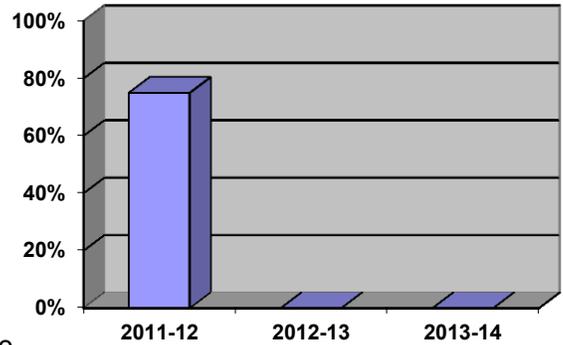
## Mission

In order for City of Odessa employees to meet the business needs of the City, Information Technology offers City departments telecommunications and data processing services that provide comprehensive electronic communications, responsive system access, data integrity and data security in a way that reflects service excellence qualities of technical ability, timeliness, reliability and personalized attention.

### Departmental Goals/(City's Value Statement Goals)

1. Execute Year One Strategic Planning Goals.
  - a. Phase 1 plan to re-architect network to create stability & establish customer confidence in accessing applications, data & Internet internally & for our mobile employees./(Direction)
  - b. Centralize Microsoft software spending & establish large discounts & software upgradeability in the future by purchasing a Microsoft Enterprise purchasing agreement./(Direction)
  - c. Provide extensive training to IT staff to maintain knowledge & skill sets required to support best of breed applications./(Excellence)
  - d. Centralize ownership of computer/network assets into IT to simplify management of a standardized replacement program based on type of equipment. /(Direction)
  - e. Purchase a management application to facilitate the ease of maintaining mobile data equipment while out in the field./(Support)
2. Execute Year Two Strategic Planning Goals.
  - a. Completed Phase 1 and begin Phase 2 plan to re-architect network to create stability and establish customer confidence in accessing applications, data & internet for internal and mobile users./(Direction/Excellence)
  - b. Continue to provide training to reinforce skill competencies of technical staff./(Excellence)
  - c. Further enhance and improve Public Safety Operations in assisting them locate, purchase and implement a Fire Records Management system and improve Paging and Toning in all stations./(Excellence)
  - d. Architect and implement cost sharing mechanism for local agencies to share the City's public safety radio and Motorola CAD/RMS system./(Direction)
  - e. Architect and form an IT Governance committee./(Direction/Excellence)

**Maintain Network Component Availability at Least 95% of the Time**



### Objectives / Performance Measures

<u>Objectives / Performance Measures</u>	<u>FY 2011-12 Actual</u>	<u>FY 2012-13 Estimate*</u>	<u>FY 2013-14 Target*</u>
<u>Effectiveness</u>			
1. Provide application availability to meet all critical application scheduling requirements.	99%	N/A	N/A
2. Maintain critical network component availability at 95% or better of scheduled availability.	75%	N/A	N/A
3. Maintain central radio system availability 100% of the time.	90%	N/A	N/A
4. Respond to all critical computer and radio system emergencies within two hours.	100%	N/A	N/A
5. Maintain a customer work order satisfaction level of good/excellent 95% of the time.	100%	N/A	N/A
6. Projects – open/completed	54/49	N/A	N/A
* In 2012-13, the Information Technology Department was moved to the Information Technology Fund.			

## INFORMATION TECHNOLOGY

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$932,197	\$0	\$0	\$0
Supplies	77,752	0	0	0
Services	84,136	0	0	0
Maintenance	248,318	0	0	0
Capital Outlay	<u>98,386</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$1,440,789</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Director of Information Technology	1	0	0
Network Support Specialist	2	0	0
Application Services Manager *	1	0	0
Software Systems Specialist *	4	0	0
Database Support Specialist	1	0	0
Web Services Administrator	1	0	0
Public Safety Systems Administrator	1	0	0
IT Support Specialist	2	0	0
Projects and Support Manager	1	0	0
Application Analyst	1	0	0
Infrastructure & Communications Manager	<u>1</u>	<u>0</u>	<u>0</u>
<b>Total Personnel</b>	<b>16</b>	<b>0</b>	<b>0</b>
Funding Sources:			
General Fund	14	0	0
Water and Sewer Fund *	<u>2</u>	<u>0</u>	<u>0</u>
<b>Total Personnel</b>	<b>16</b>	<b>0</b>	<b>0</b>

## 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

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services *	\$30,611	\$1,365,349	\$37,908	\$1,739,747
Supplies	0	0	0	0
Services	1,423,645	1,600,802	1,564,323	1,650,334
Maintenance	(81)	82	0	0
Capital Outlay	0	14,175	0	0
Lease Payments	0	0	0	0
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$1,454,175</b>	<b>\$2,980,408</b>	<b>\$1,602,231</b>	<b>\$3,390,081</b>
* Funds ½ of Financial Reporting Accountant position.				

## GENERAL FUND

### Outside Agencies

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Teen Court	\$45,850	\$45,377	\$45,377	\$49,933
Crime Stoppers	36,666	40,000	40,000	45,000
PB Community Centers	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,000</u>
<b>Total Expenditures</b>	<b>\$82,516</b>	<b>\$85,377</b>	<b>\$85,377</b>	<b>\$169,933</b>

### Operating Transfers Out

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
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>231,758</u>	<u>329,000</u>	<u>329,000</u>	<u>329,000</u>
<b>Total Expenditures</b>	<b>\$231,758</b>	<b>\$329,000</b>	<b>\$329,000</b>	<b>\$329,000</b>

### Supplemental Expenditures

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
2008 One-Time Expenditures	\$0	\$289,860	\$0	\$0
2009 One-Time Expenditures	0	6,275	0	0
2011 One-Time Expenditures	56,952	7,569,389	0	0
2012 One-Time Expenditures	0	6,776,215	0	0
2013 One-Time Expenditures	<u>0</u>	<u>5,981,203</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$56,952</b>	<b>\$20,622,942</b>	<b>\$0</b>	<b>\$0</b>



## PUBLIC WORKS ADMINISTRATION

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### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$207,724	\$216,885	\$216,581	\$229,100
Supplies	602	1,687	1,687	1,687
Services	3,673	14,468	14,468	18,953
Maintenance	0	250	250	250
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$211,999</b>	<b>\$233,290</b>	<b>\$232,986</b>	<b>\$249,990</b>

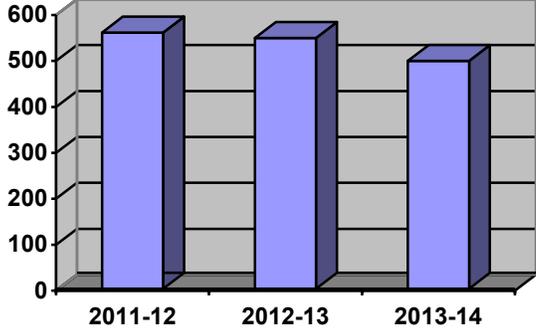
### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Director of Public Works	1	1	1
Senior Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>2</b>	<b>2</b>	<b>2</b>

# 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.

<b>Departmental Goals/(City's Value Statement Goals)</b>	<b>Right-of-Way Permits Issued</b>										
<ol style="list-style-type: none"> <li>1. Review plans within 10 days./(Service)</li> <li>2. Provide right-of-way inspections no later than 30 minutes after requested./(Service)</li> <li>3. Provide 800 man-hours of training to division personnel./(Support)</li> </ol>	 <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>2011-12</td> <td>562</td> </tr> <tr> <td>2012-13</td> <td>550</td> </tr> <tr> <td>2013-14</td> <td>500</td> </tr> </tbody> </table>			Year	Permits Issued	2011-12	562	2012-13	550	2013-14	500
Year	Permits Issued										
2011-12	562										
2012-13	550										
2013-14	500										
<b>Objectives / Performance Measures</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>								
<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	9	8	8								
2. Right-of-Way Permits Issued	562	550	500								
3. Flood Permits Issued	120	130	100								
4. Flood Elevation Certificates Issued	30	100	100								
5. Plats Processed	80	90	90								
6. Map Sales	5	3	5								
7. Plan Reviews	124	120	100								
8. Building Permit Plan Reviews	812	900	900								

## ENGINEERING

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$1,057,472	\$1,031,723	\$1,148,705	\$1,179,327
Supplies	14,222	20,439	13,210	13,210
Services	88,987	222,432	222,432	238,836
Maintenance	12,788	31,320	31,320	32,520
Capital Outlay	<u>14,829</u>	<u>19,200</u>	<u>19,200</u>	<u>19,200</u>
<b>Total Expenditures</b>	<b>\$1,188,298</b>	<b>\$1,325,114</b>	<b>\$1,434,867</b>	<b>\$1,483,093</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
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
Survey / GIS Supervisor	0	0	0
Drafting Supervisor	1	1	1
Right-of-Way Technician	2	2	2
Construction Inspector **	4	5	3
Senior Drafting Technician	2	2	2
Drafting Technician **	1	2	1
Survey Instrument Technician	2	2	2
Administrative Assistant	1	1	1
GIS Analyst	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Personnel</b>	<b>20</b>	<b>22</b>	<b>19</b>
Funding Sources:			
General Fund	18	18	18
Water & Sewer *	1	1	1
Bond Funds **	<u>1</u>	<u>3</u>	<u>0</u>
<b>Total Personnel</b>	<b>20</b>	<b>22</b>	<b>19</b>

# 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.

<b>Departmental Goals/(City's Value Statement Goals)</b>	<b>Review of Commercial Plans (Number of Days)</b>										
<ol style="list-style-type: none"> <li>1. Respond to each customer suggestion./(Attitude)</li> <li>2. Review residential plans submitted for permits within 4 days./(Service)</li> <li>3. Review commercial plans submitted for permits within 11 days./(Service)</li> <li>4. Provide timely response for requests for inspections./(Service)</li> <li>5. Annually update the building, electrical, plumbing, fuel gas, mechanical and energy codes as required by law./ (Direction)</li> </ol>	<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>2011-12</td> <td>14</td> </tr> <tr> <td>2012-13</td> <td>18</td> </tr> <tr> <td>2013-14</td> <td>28</td> </tr> </tbody> </table>			Year	Number of Days	2011-12	14	2012-13	18	2013-14	28
Year	Number of Days										
2011-12	14										
2012-13	18										
2013-14	28										
<b>Objectives / Performance Measures</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>								
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Target</u></b>								
<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	6 Days	4 Days								
3. Provide timely review of commercial plans submitted for permits. (11 days)	14 Days	18 Days	28 Days								
4. Provide timely response for requests for inspections. (4 hrs. average)	4.75 Hrs.	5.75 Hrs.	8 Hrs.								
5. Modify and update building, electrical, plumbing, mechanical and energy codes and ordinances as required by State and Federal laws.	0 Codes	0 Codes	6 Codes								
<u>Workload</u>											
1. New Residential Construction Permits Issued	337	583	615								
2. New Commercial Construction Permits Issued	88	206	235								
3. Total New Residential Construction Value	\$60,278,515	\$114,061,534	\$135,600,000								
4. Total New Commercial Construction Value	\$72,613,094	\$236,950,751	\$250,000,000								
5. Total Permits Issued	7,576	10,792	12,500								

## BUILDING INSPECTION

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$692,342	\$799,872	\$815,538	\$1,003,574
Supplies	11,981	19,415	16,492	27,709
Services	95,990	254,754	254,754	259,709
Maintenance	670	9,779	9,779	9,779
Capital Outlay	<u>3,420</u>	<u>8,436</u>	<u>4,698</u>	<u>4,698</u>
<b>Total Expenditures</b>	<b>\$804,403</b>	<b>\$1,092,256</b>	<b>\$1,101,261</b>	<b>\$1,305,469</b>

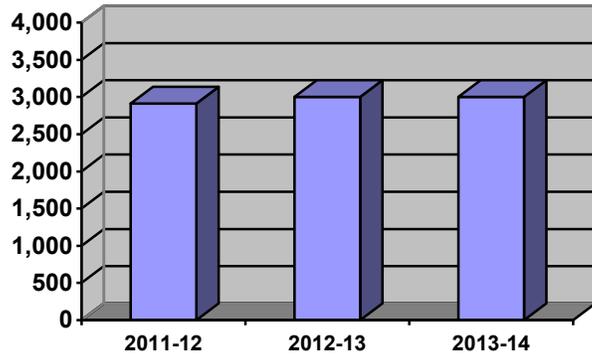
### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Building Official	1	1	1
Assistant Building Official	1	1	1
Plans Examiner	2	2	2
Building Codes Inspector	7	7	9
Administrative Assistant	1	1	1
Building Inspection Clerk	<u>3</u>	<u>3</u>	<u>4</u>
<b>Total Personnel</b>	<b>15</b>	<b>15</b>	<b>18</b>

# 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.

<p><b>Departmental Goals/(City's Value Statement Goals)</b></p> <ol style="list-style-type: none"> <li>1. Upgrade overhead street name signs./(Service)</li> <li>2. Continue to install pavement legends using thermo-plastic for improved visibility/performance./(Service)</li> </ol>	<p><b>Pavement Markings Painted</b></p> 		
<p><b>Objectives / Performance Measures</b></p> <p><u>Workload</u></p> <ol style="list-style-type: none"> <li>1. Signal maintenance calls (LED replacement, controller/detector malfunctions, other calls).</li> <li>2. Number of signs repaired or replaced.</li> <li>3. Traffic counts completed.</li> <li>4. Pavement markings painted (crosswalks, stopbars, arrow, etc.).</li> <li>5. Number of signalized intersections upgraded to count down pedestrian signals.</li> </ol>	<p><b>FY 2011-12</b> <b><u>Actual</u></b></p>	<p><b>FY 2012-13</b> <b><u>Estimate</u></b></p>	<p><b>FY 2013-14</b> <b><u>Target</u></b></p>
	2,912	3,000	3,000
	18	20	20

## TRAFFIC ENGINEERING

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$789,476	\$896,355	\$841,651	\$929,471
Supplies	18,553	19,219	19,150	19,150
Services	343,688	507,352	507,352	452,795
Maintenance	297,093	261,950	243,800	243,800
Capital Outlay	<u>141,704</u>	<u>53,478</u>	<u>24,998</u>	<u>24,998</u>
<b>Total Expenditures</b>	<b>\$1,590,514</b>	<b>\$1,738,354</b>	<b>\$1,636,951</b>	<b>\$1,670,214</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Traffic Coordinator	1	1	1
Lead Signal Technician	1	1	1
Traffic Administration Supervisor	1	1	1
Signal Technician I	3	2	3
Signal Technician II	0	1	1
Traffic Counter Technician	1	1	1
Traffic Operations Supervisor	1	1	1
Striping Supervisor	1	1	1
Sign Supervisor	1	1	1
Legend Supervisor	1	1	1
Paint Technician	<u>4</u>	<u>4</u>	<u>4</u>
<b>Total Personnel</b>	<b>15</b>	<b>15</b>	<b>16</b>

# 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><b>Departmental Goals/(City's Value Statement Goals)</b></p> <ol style="list-style-type: none"> <li>1. Maintain streets/roads in good condition./(Service)</li> <li>2. Maintain adequate street lighting./(Service)</li> <li>3. Maintain cleanliness of streets./(Service)</li> </ol>	<p style="text-align: center;"><b>Maintenance Cost Per Street Mile</b></p> <table border="1" style="margin: 10px auto; border-collapse: collapse;"> <caption>Maintenance Cost Per Street Mile Data</caption> <thead> <tr> <th>Year</th> <th>Cost (\$)</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>11,900</td> </tr> <tr> <td>2012-13</td> <td>16,600</td> </tr> <tr> <td>2013-14</td> <td>18,000</td> </tr> </tbody> </table>	Year	Cost (\$)	2011-12	11,900	2012-13	16,600	2013-14	18,000								
Year	Cost (\$)																
2011-12	11,900																
2012-13	16,600																
2013-14	18,000																
<p><b>Objectives / Performance Measures</b></p> <p><u>Efficiency</u></p> <ol style="list-style-type: none"> <li>1. Maintenance Expenditure per Street Mile</li> </ol> <p><u>Workload</u></p> <ol style="list-style-type: none"> <li>1. Percentage of Crack Seal and Seal Coat Lane Miles to Total Lane Miles Maintained</li> <li>2. Number of Vacant Lots Mowed</li> </ol>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 16.6%;">FY 2011-12 <u>Actual</u></th> <th style="width: 16.6%;">FY 2012-13 <u>Estimate</u></th> <th style="width: 16.6%;">FY 2013-14 <u>Target</u></th> </tr> </thead> <tbody> <tr> <td>1. Maintenance Expenditure per Street Mile</td> <td style="text-align: center;">\$11,900</td> <td style="text-align: center;">\$16,600</td> <td style="text-align: center;">\$18,000</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;">17%</td> <td style="text-align: center;">18%</td> <td style="text-align: center;">20%</td> </tr> <tr> <td>2. Number of Vacant Lots Mowed</td> <td style="text-align: center;">6,695</td> <td style="text-align: center;">5,000</td> <td style="text-align: center;">7,000</td> </tr> </tbody> </table>		FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Target</u>	1. Maintenance Expenditure per Street Mile	\$11,900	\$16,600	\$18,000	1. Percentage of Crack Seal and Seal Coat Lane Miles to Total Lane Miles Maintained	17%	18%	20%	2. Number of Vacant Lots Mowed	6,695	5,000	7,000
	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Target</u>														
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2. Number of Vacant Lots Mowed	6,695	5,000	7,000														

## STREET

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$1,690,280	\$1,902,193	\$1,751,850	\$1,841,149
Supplies	39,257	35,486	34,585	34,585
Services	2,241,598	2,129,526	2,129,526	2,544,001
Maintenance	1,845,413	2,028,672	1,943,279	1,981,170
Capital Outlay	<u>120,162</u>	<u>3,553,089</u>	<u>2,040,339</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$5,936,710</b>	<b>\$9,648,966</b>	<b>\$7,899,579</b>	<b>\$6,400,905</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Street Superintendent	1	1	1
Street Operations Supervisor	1	1	1
Maintenance / H.E. Supervisor	1	1	1
Administrative Assistant	1	1	1
Right-of-Way Maintenance Technician	1	1	1
Maintenance Mechanic	1	1	1
Heavy Equipment Operator	4	4	4
Heavy Equipment Relief Operator	1	1	1
Street Supervisor	1	1	1
Sweeper Supervisor	1	1	1
Street Maintenance Crew Leader	4	4	4
Street Equipment Operator	4	4	4
Street Worker	<u>14</u>	<u>14</u>	<u>14</u>
<b>Total Personnel</b>	<b>35</b>	<b>35</b>	<b>35</b>

## 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.

<b>Departmental Goals/(City's Value Statement Goals)</b>	<b>Establish Operating Procedures</b>										
<ol style="list-style-type: none"> <li>1. Development of parcel fabric layer (Goal: 50%)./(Direction)</li> <li>2. Begin development of Parks Department facility layer (Goal: 25%)./(Direction)</li> <li>3. Begin development of Street and Traffic asset layers (Goal: 40%)./(Direction)</li> </ol>	<table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Establish Operating Procedures Progress</caption> <thead> <tr> <th>Year</th> <th>Progress (%)</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>90%</td> </tr> <tr> <td>2012-13</td> <td>100%</td> </tr> <tr> <td>2013-14</td> <td>100%</td> </tr> </tbody> </table>			Year	Progress (%)	2011-12	90%	2012-13	100%	2013-14	100%
Year	Progress (%)										
2011-12	90%										
2012-13	100%										
2013-14	100%										
<b>Objectives / Performance Measures</b>	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>								
1. Establish GIS organization, operations and facilities.	90%	100%	100%								
2. Establish GIS operating procedures.	80%	100%	100%								
3. Develop new web applications.	N/A	N/A	50%								
4. City-Wide GIS training.	N/A	N/A	100 hours								

## PUBLIC WORKS - GIS

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### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$70,985	\$245,990	\$245,993	\$320,634
Supplies	26,413	12,804	12,092	12,092
Services	568	24,863	24,863	67,656
Maintenance	10,176	27,684	25,140	25,140
Capital Outlay	<u>65,874</u>	<u>22,428</u>	<u>15,000</u>	<u>15,000</u>
<b>Total Expenditures</b>	<b>\$174,016</b>	<b>\$333,769</b>	<b>\$323,088</b>	<b>\$440,522</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
GIS Manager	1	1	1
GIS Coordinator	1	1	1
Developer / Programmer	0	0	1
GIS Analyst	<u>2</u>	<u>2</u>	<u>2</u>
<b>Total Personnel</b>	<b>4</b>	<b>4</b>	<b>5</b>

## PARKS AND RECREATION

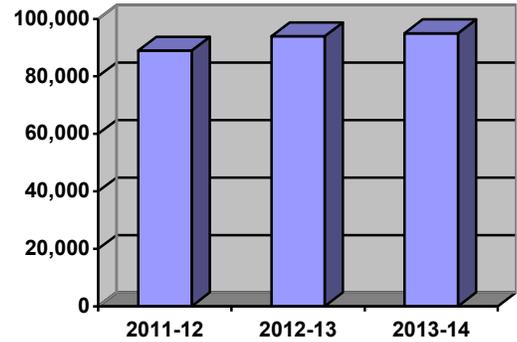
### Mission

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 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Target</u>
1. Update the Parks & Recreation open Space & Urban Landscape Master Plan	0%	90%	100%
3. Average Expenditure per Developed Acre	\$6,808	\$6,808	\$6,820
4. Average Cost per Community Center Rental	\$98	\$105	\$105
5. Recreation Program Events	20	22	22
6. Number of Acres Maintained (Developed)	553	553	553
7. Number of Acres per FTE (Maintenance)	15.8	16.75	15.8
8. Attendance Level at Floyd Gwin Pool	13,756	15,000	15,000
9. Attendance Level at Sherwood Pool	52,931	54,000	54,000
10. Attendance Level at Woodson Pool	22,316	25,000	26,000
11. Installation of twenty-one water wells for pool operations and irrigation purposes.	60%	100%	100%

## PARKS AND RECREATION

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$1,926,406	\$2,152,753	\$2,058,413	\$2,258,015
Supplies	223,778	201,244	200,349	200,349
Services	1,466,252	2,108,219	2,108,219	2,192,237
Maintenance	405,489	293,100	201,295	201,295
Capital Outlay	<u>123,961</u>	<u>44,110</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$4,145,886</b>	<b>\$4,799,426</b>	<b>\$4,568,276</b>	<b>\$4,851,896</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Director of Parks & Recreation	1	1	1
Assistant Director of Parks & Recreation	1	1	1
Irrigation Supervisor	1	1	1
Horticulturist	2	2	2
Recreation / Special Events Coordinator	1	1	2
Senior Administrative Assistant	1	1	1
Administrative Assistant	1	1	1
Small Engine Mechanic	1	1	1
Irrigation Technician	4	4	4
Parks Operations Supervisor	1	1	1
Parks Maintenance Supervisor	2	2	2
Athletic Field Supervisor	1	1	1
Parks Equipment Operator	10	10	10
Grounds Maintenance Worker	11	10	11
Parks Repairer	2	2	2
Aquatics Technician	<u>0</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>40</b>	<b>40</b>	<b>42</b>

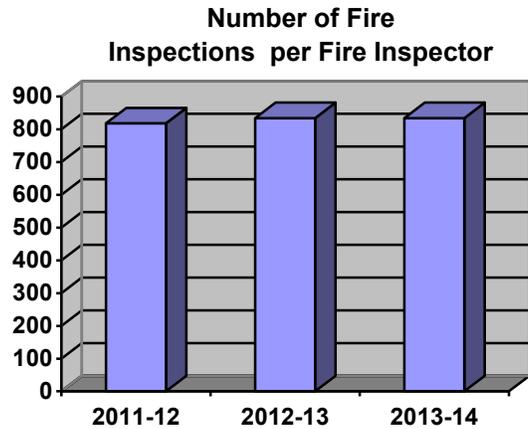
# FIRE

**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 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Target</u>
1.	85.2%	90%	90%
2.	88.6%	90%	90%
3.	3,682	3,755 *	3,755 *
4.	818	834	834
5.	95	97	97

\* Projections based on Inspections by 4.5 Inspection Personnel.

## FIRE

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$13,157,662	\$14,302,874	\$14,203,692	\$15,052,000
Supplies	275,172	428,089	423,619	319,619
Services	1,283,927	2,289,700	2,289,700	2,298,321
Maintenance	142,255	136,656	129,300	129,300
Capital Outlay	31,895	633,128	603,128	3,128
Lease Payments	<u>534,751</u>	<u>534,751</u>	<u>534,751</u>	<u>534,751</u>
<b>Total Expenditures</b>	<b>\$15,425,662</b>	<b>\$18,325,198</b>	<b>\$18,184,190</b>	<b>\$18,337,119</b>

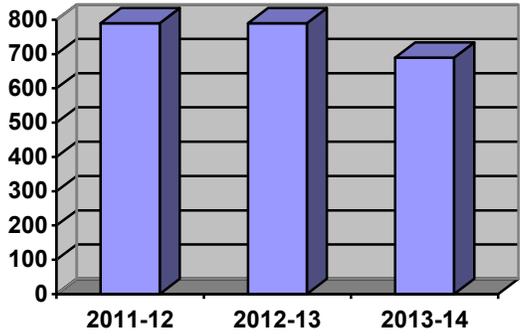
### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Fire Chief	1	1	1
Assistant Fire Chief	3	3	3
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	21
Firefighter / Engineer / Driver	127	135	138
Fire Inspector	5	5	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	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>171</b>	<b>179</b>	<b>183</b>

# 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.

<p><b>Departmental Goals/(City's Value Statement Goals)</b></p> <ol style="list-style-type: none"> <li>1. Work with citizens, businesses and other law enforcement agencies to reduce crime./(Organization)</li> <li>2. Establish a more proactive approach to prevent crime./(Direction)</li> <li>3. Improve road safety./(Excellence)</li> <li>4. Obtain grants for various purposes./(Direction)</li> <li>5. Increase authorized resource strength./(Direction)</li> <li>6. Continue to improve effectiveness &amp; efficiency of law enforcement goals by integration of technology (i.e. radio system CAD)/(Direction)</li> </ol>	<p><b>Number of Traffic Accidents Where Injuries Were Sustained</b></p> 		
<p><b>Objectives / Performance Measures</b></p> <p><u>Effectiveness</u></p> <ol style="list-style-type: none"> <li>1. Develop community-based crime enforcement and prevention program.</li> <li>2. Increase self-initiated activity.</li> <li>3. Decrease the number of injury-related traffic crashes.</li> <li>4. Maintain grant funding.</li> <li>5. Recruit and hire qualified applicants. (Number of applicants/number of new hires.)</li> <li>6. Implement technology projects to enhance efficiency.</li> </ol>	<p><b>FY 2011-12</b> <u>Actual</u></p>	<p><b>FY 2012-13</b> <u>Estimate</u></p>	<p><b>FY 2013-14</b> <u>Target</u></p>
	3	3	3
	29,500	28,248	38,248
	790	790	690
	\$173,359 *	\$133,295	\$104,715
	742/64	750/75	fill all open positions
	6	8	8
<p>* Approved</p>			

## POLICE

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$16,283,115	\$18,054,948	\$17,330,170	\$18,162,379
Supplies	415,161	484,085	434,558	454,085
Services	3,464,316	4,626,907	4,626,793	4,626,036
Maintenance	70,373	90,051	83,859	75,509
Capital Outlay	180,624	202,103	169,745	169,745
Lease Payments	<u>0</u>	<u>400,000</u>	<u>400,000</u>	<u>600,000</u>
<b>Total Expenditures</b>	<b>\$20,413,589</b>	<b>\$23,858,094</b>	<b>\$23,045,125</b>	<b>\$24,087,754</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Chief of Police	1	1	1
Deputy Chief	2	2	2
Police Captain	3	3	3
Police Lieutenant	9	9	9
Police Sergeant	27	27	27
Police Corporal	61	46	46
Warrant Officer	2	2	2
Police Officer	60	70	91
Administrative Assistant / Sr. Administrative Asst.	5	5	5
Crime Analyst	2	2	2
Crime Victim Liaison (Grant-Funded)	1	0	0
Criminal Intelligence Analyst	1	1	1
Police Recruit / Police Cadet	10	19	0
Clerk	13	12	12
Supervisor	3	3	3
Parking Vehicle Control Officer	2	2	2
Animal Control Manager	1	1	1
Animal Control Officer	6	6	6
Kennel Attendant	3	3	3
Fiscal Affairs	1	1	1
Background Investigator	1	1	1
Crime Scene Unit Technician	5	6	6
Property Evidence Technician	2	2	2
Public Safety Telephone Response Specialist	4	4	4
Research and Grants Specialist	1	1	1
Assistant Training Coordinator	1	1	1
Administrative Specialist	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>228</b>	<b>231</b>	<b>233</b>

## NEIGHBORHOOD DEVELOPMENT SERVICES

**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.

<b>Departmental Goals/(City's Value Statement Goals)</b>	<b>Tonnage Collected In Clean-Up Campaigns</b>										
<ol style="list-style-type: none"> <li>1. Encourage citizens to keep neighborhoods free of litter, junked vehicles, junk, debris, illegal dumping, etc. (Organization)</li> <li>2. Build on existing community resources to become more effective &amp; efficient in resolving code violation within the City of Odessa. Encourage continued partnership with Keep Odessa Beautiful &amp; community partners in promoting &amp; maintaining neighborhood clean-up revitalization sweeps. (Organization)</li> <li>3. Increase educational opportunities, improve access to information &amp; resources, and address other code issues, including customer satisfaction and Code Enforcement's efforts to decrease code violations. (Direction)</li> </ol>	<table border="1" style="margin: 10px auto; border-collapse: collapse;"> <caption>Tonnage Collected In Clean-Up Campaigns</caption> <thead> <tr> <th>Year</th> <th>Tonnage</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>240</td> </tr> <tr> <td>2012-13</td> <td>250</td> </tr> <tr> <td>2013-14</td> <td>260</td> </tr> </tbody> </table>			Year	Tonnage	2011-12	240	2012-13	250	2013-14	260
Year	Tonnage										
2011-12	240										
2012-13	250										
2013-14	260										
<b>Objectives / Performance Measures</b>	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>								
<u>Effectiveness</u>											
1. Tonnage Collected From Neighborhood Sweeps Clean-Up Campaigns Annually	240	250	260								
<u>Efficiency</u>											
1. Average Number of Code Violations per Code Enforcement Officer/Inspector	2,360	2,560	2,760								
<u>Workload</u>											
1. Citizen Requests for Assistance with Neighborhood Concerns and/or Code Violations	2,556	2,756	2,956								
2. Neighborhood Meetings to Provide an Open Forum to Voice Neighborhood Concerns	49	51	54								
3. Citizen Education/Information Literature Provided	246,433	248,433	250,433								
4. Contacts Made with Internal and External Resources to Assist in Addressing Concerns	6,234	6,400	6,500								
5. Number of External Agencies Coordinated by NDS and Partnerships to Provide Assistance During a Clean-Up Campaign.	52	55	58								

## NEIGHBORHOOD DEVELOPMENT SERVICES

### Expenditures by Classification

	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Personal Services	\$336,693	\$376,503	\$356,218	\$778,510
Supplies	11,470	22,055	19,429	31,371
Services	56,664	47,917	47,917	233,262
Maintenance	0	7,725	7,725	20,225
Capital Outlay	<u>13,474</u>	<u>0</u>	<u>0</u>	<u>58,600</u>
<b>Total Expenditures</b>	<b>\$418,301</b>	<b>\$454,200</b>	<b>\$431,289</b>	<b>\$1,121,968</b>

### Personnel by Job Title

	<u>2011-12 Fiscal Year</u>	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>
Neighborhood Services Supervisor * ***	1	1	1
Code Enforcement Coordinator *	1	1	1
Code Enforcement Officer * **	7	7	11
Clerk *	0	0	1
Administrative Assistant ***	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	10	10	15
Funding Sources:			
General Fund *	5	5	12.5
Community Development **	3.5	3.5	1
Solid Waste ***	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
Total Personnel	10	10	15

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Water and Sewer Fund  
Overview

## WATER AND SEWER FUND

### OVERVIEW

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	\$13,181,763	\$8,251,397	\$5,160,957	\$7,043,648
Less Stabilization Reserve	1,000,000	1,000,000	1,000,000	1,000,000
<b>AVAILABLE FUND BALANCE</b>	<b>\$12,181,763</b>	<b>\$7,251,397</b>	<b>\$4,160,957</b>	<b>\$6,043,648</b>
<b>CURRENT REVENUES</b>				
Water Revenue	\$21,543,077	\$30,253,300	\$30,216,300	\$30,732,300
Sewer Revenue	13,355,817	13,467,000	13,712,000	13,857,000
Interest Income	152,006	133,000	130,000	135,000
Sales and Charges	824,289	906,000	856,000	906,000
Other Revenue	316,974	34,000	10,000	10,000
<b>TOTAL CURRENT REVENUES</b>	<b>\$36,192,163</b>	<b>\$44,793,300</b>	<b>\$44,924,300</b>	<b>\$45,640,300</b>
<b>TOTAL FINANCING SOURCES</b>	<b>\$48,373,926</b>	<b>\$52,044,697</b>	<b>\$49,085,257</b>	<b>\$51,683,948</b>
<b>EXPENDITURES</b>				
Personal Services	\$6,496,849	\$7,395,795	\$7,571,119	\$8,214,480
Supplies	17,072,494	17,100,748	17,081,278	17,077,722
Services	3,664,765	4,582,490	4,581,830	4,847,206
Maintenance	1,057,996	2,250,495	1,665,630	1,665,630
Capital Outlay	285,996	980,944	363,089	315,089
Other Requirements				
GF Administrative Fee	2,358,920	2,494,390	2,494,390	2,577,151
Gross Receipt Payment	1,992,518	2,178,197	2,178,197	2,048,363
In Lieu of Tax	1,064,800	1,108,586	1,108,586	1,188,923
Debt Service	7,128,191	7,685,904	7,685,904	7,689,046
Housing Incentive Program	0	223,500	0	0
<b>Total Operating Expenditures</b>	<b>\$41,122,529</b>	<b>\$46,001,049</b>	<b>\$44,730,023</b>	<b>\$45,623,610</b>
Capital Improvement Program	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$41,122,529</b>	<b>\$46,001,049</b>	<b>\$44,730,023</b>	<b>\$45,623,610</b>
<b>ENDING AVAILABLE BALANCE</b>	<b>\$7,251,397</b>	<b>\$6,043,648</b>	<b>\$4,355,234</b>	<b>\$6,060,338</b>
Plus Stabilization Reserve	1,000,000	1,000,000	1,000,000	1,000,000
<b>ENDING FUND BALANCE</b>	<b>\$8,251,397</b>	<b>\$7,043,648</b>	<b>\$5,355,234</b>	<b>\$7,060,338</b>

## WATER AND SEWER FUND

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### 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 2012-13, there were 38,967 customer accounts for water services. This is a 9.23% 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 5.386 billion gallons of water was processed and distributed throughout the system in fiscal year 2012-13. This delivery is 16.63% lower than the 5-year annual average of 6.46 billion gallons. The maximum demand is approximately 22.44 million gallons per day (mgd).

The infrastructure needed to meet this demand each day consists of 656.12 miles of water mains. Two booster pump stations (Golder PS and Yukon PS) aid in keeping the water distributed through the system and 2,290 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 2012-13, wastewater customer accounts numbered 32,269, a 6.87% increase compared to 2008-09 numbers. Approximately 2.378 billion gallons of wastewater was treated in 2012-13, representing a 5.60% increase compared to the previous year. The amount of effluent treated is 1.19% higher than the 5-year annual average of 2.35 billion gallons. The maximum daily flow of wastewater to the Bob Derrington Water Reclamation Plant is 12.5 million gallons per day (mgd) through 512.20 miles of sewer mains. Five lift stations aid in delivering wastewater to the plant and 6,784 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.

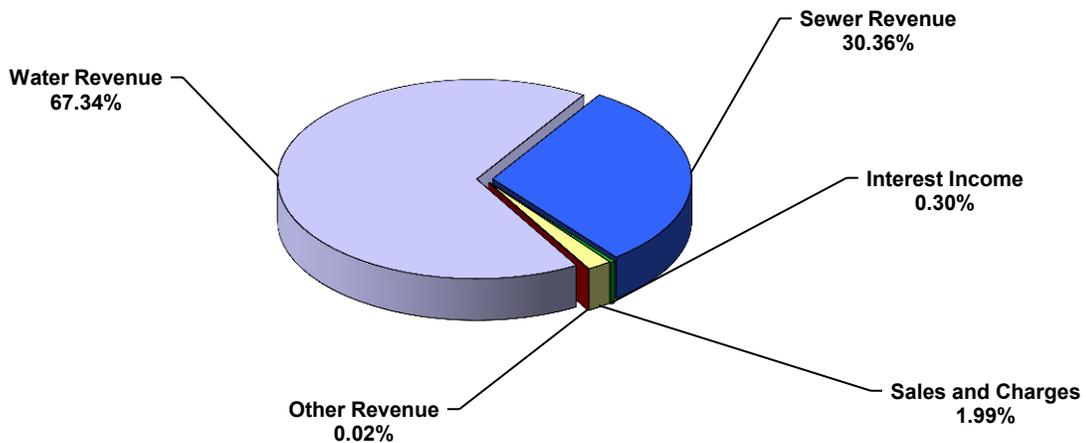
Water and Sewer revenue accounts for 98% of the total revenue supporting the fund. The following discussion illustrates the resulting revenue requirements based on the above trends, while also driven by the requisite expansion in operating expenditures.

## WATER AND SEWER FUND OVERVIEW

### Revenues

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
Water Revenue	\$21,543,077	\$30,253,300	\$30,216,300	\$30,732,300
Sewer Revenue	13,355,817	13,467,000	13,712,000	13,857,000
Interest Income	152,006	133,000	130,000	135,000
Sales and Charges	824,289	906,000	856,000	906,000
Other Revenue	316,974	34,000	10,000	10,000
<b>Total Revenue</b>	<u>\$36,192,163</u>	<u>\$44,793,300</u>	<u>\$44,924,300</u>	<u>\$45,640,300</u>

### WATER AND SEWER FUND 2013-14 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.

<u>Source</u>	<b>2013-14 Budget</b>		<b>Increase / (Decrease) from 2012-13 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Water Revenue	\$30,732,300	67.34%	\$516,000	1.71%
Sewer Revenue	13,857,000	30.36%	145,000	1.06%
Interest Income	135,000	0.30%	5,000	3.85%
Sales and Charges	906,000	1.99%	50,000	5.84%
Other Revenue	<u>10,000</u>	<u>0.02%</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL</b>	<b>\$45,640,300</b>	<b>100.00%</b>	<b>\$716,000</b>	<b>1.59%</b>

The total revenue for the Water and Sewer Fund is \$45,640,300 for FY 2013-14. This represents an increase of \$716,000 compared to 2012-13 numbers. Water Revenue will reach \$30,732,300, making up the majority of the increase. Sewer Revenue accounts for most of the remaining difference, generating \$145,000 in additional revenue for the Water and Sewer Fund.

The projection for Interest Income in the upcoming fiscal year is \$135,000, an increase of \$5,000, or 3.85%, compared to the 2012-13 budget.

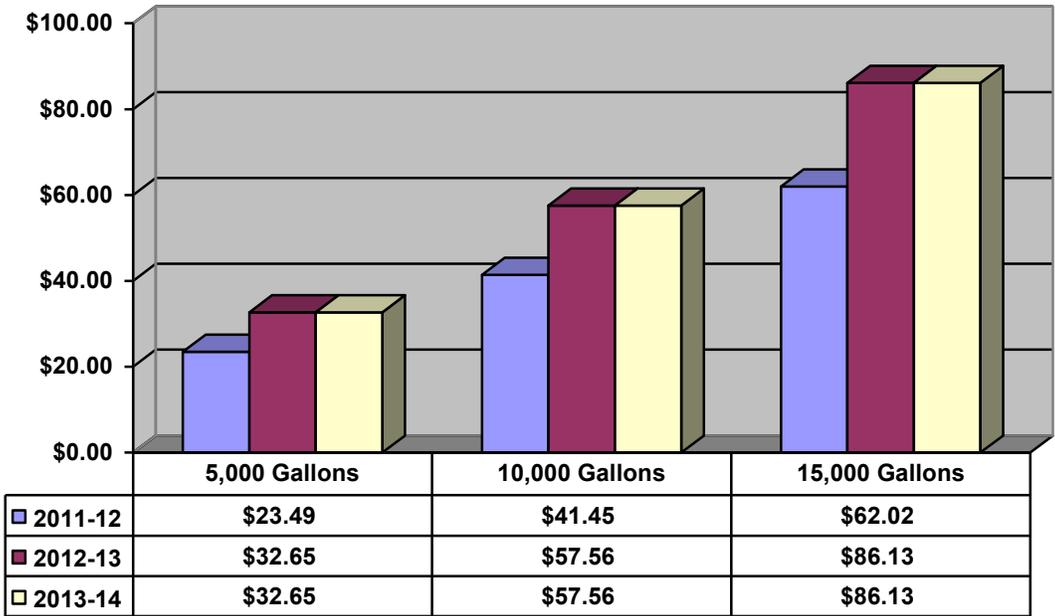
Sales and Charges are expected to generate \$906,000 in revenue, up \$50,000, or 5.84%, over last year’s number. This line item includes revenue generated from returned check fees, delinquent account fees, and Gulf Coast Waste Disposal Authority payments.

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.

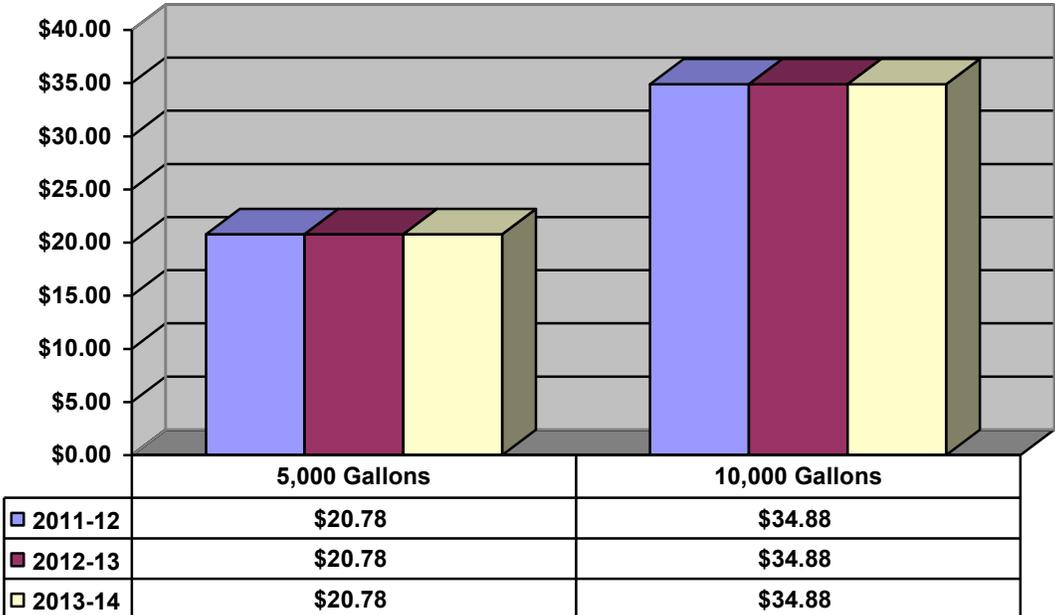
The graph on the following page illustrates the impact that the 2013-14 water and sewer rates will have on consumers.

# WATER AND SEWER FUND OVERVIEW

**WATER RATES**  
COMPARED BY GALLON USAGE

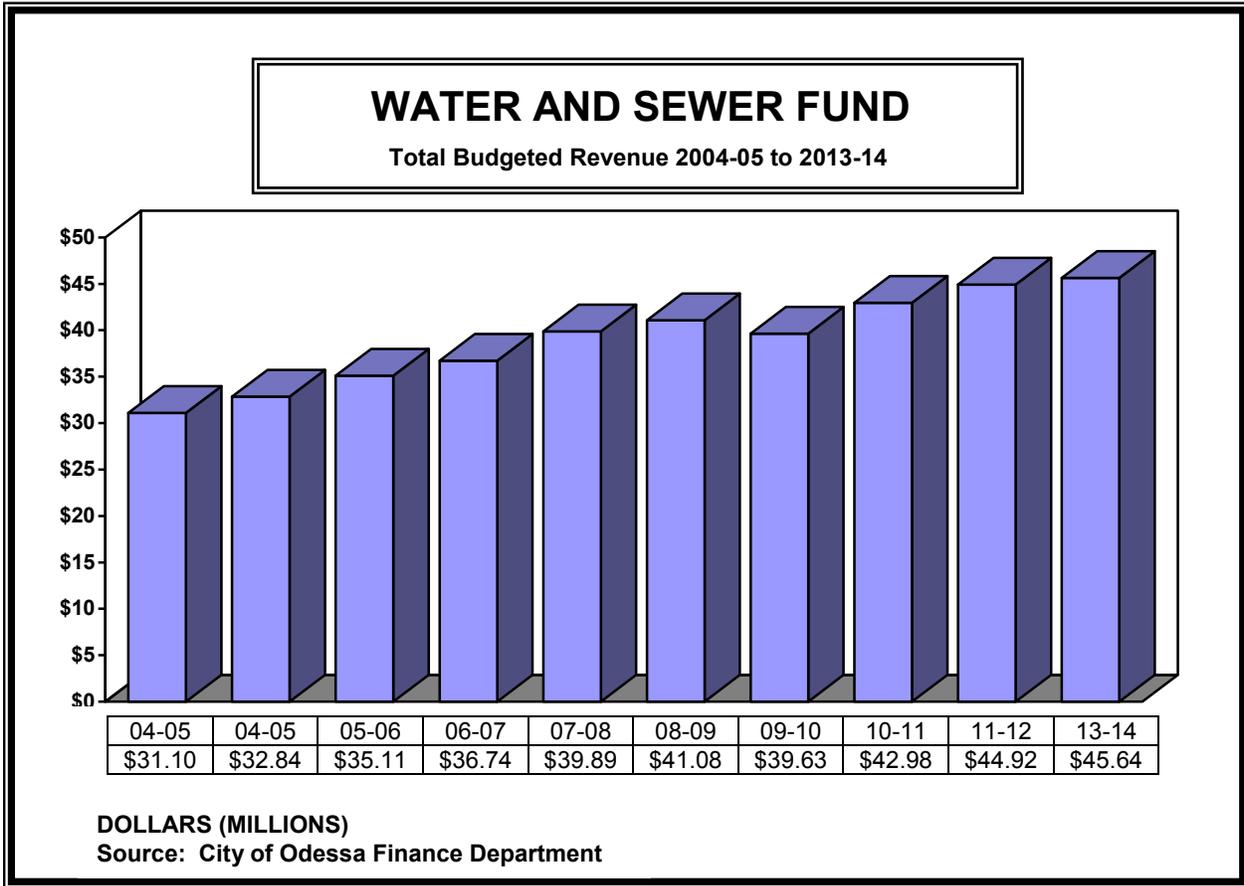


**WASTEWATER RATES**  
COMPARED BY GALLON USAGE



# 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.

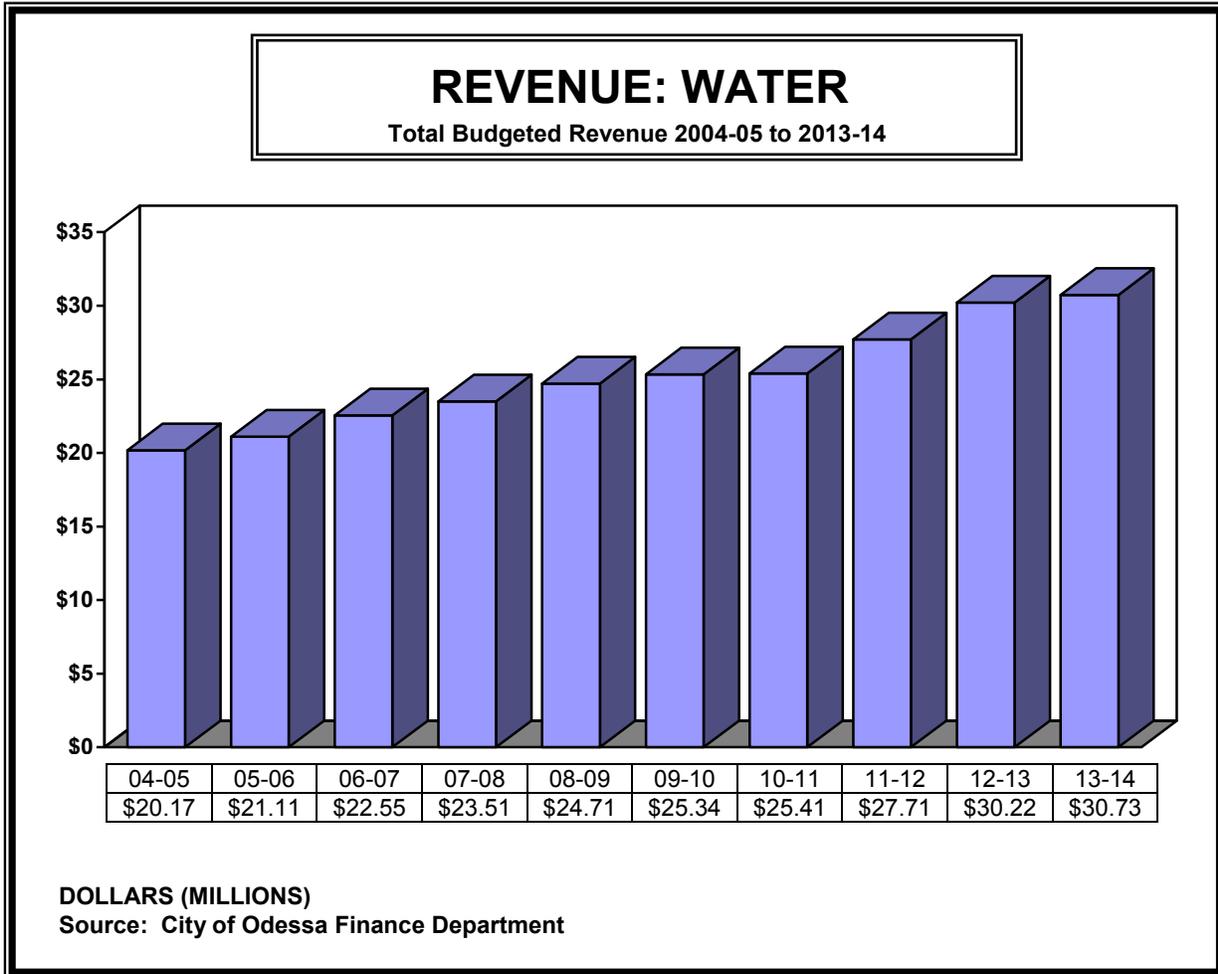
Following years of drought, current water sources are being depleted, and the price of water has risen substantially. In an effort to curb consumption, the City increased water and sewer rates and implemented a tiered water rate schedule in 2011-12. CRMWD introduced water restrictions later that same year. The water restrictions had a negative impact on both water and sewer revenues, since sewer revenue calculations are based on the amount of water purchased. In the end, the City was unable to sell enough water to generate the revenue needed to cover the cost of operations.

As a result, 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 will be implemented in 2013-14. Total Water and Sewer Fund revenues are expected to reach \$45.64 million, a 1.60% increase compared to the previous year.

# WATER AND SEWER FUND

## OVERVIEW

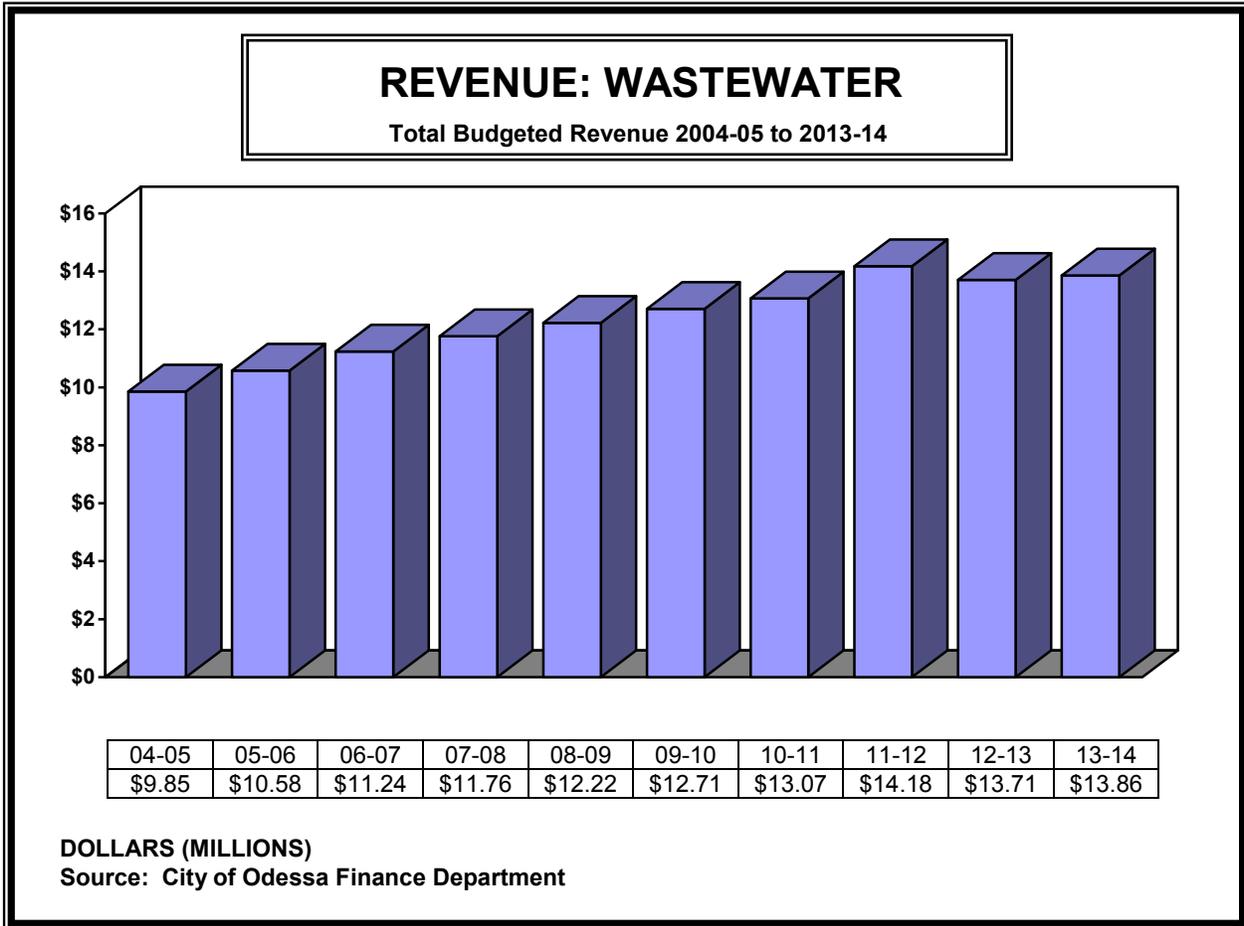


Over the years, the City of Odessa has invested significantly in the areas of water infrastructure, water analysis, treatment and distribution efficiencies, and maintenance of regulatory compliance. During this same time period, electrical and overhead costs and the City's cost in purchasing water from 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 \$20.17 million to \$30.73 million since 2004-05, an increase of \$10.56 million, or 52.35%, in a ten-year period. The most significant increases in revenue occurred in 2011-12, following the approval of a tiered water rate plan, and 2012-13, after the implementation of a 40% rate hike on base water rates. No water rate increase will be implemented in 2013-14.

# 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.

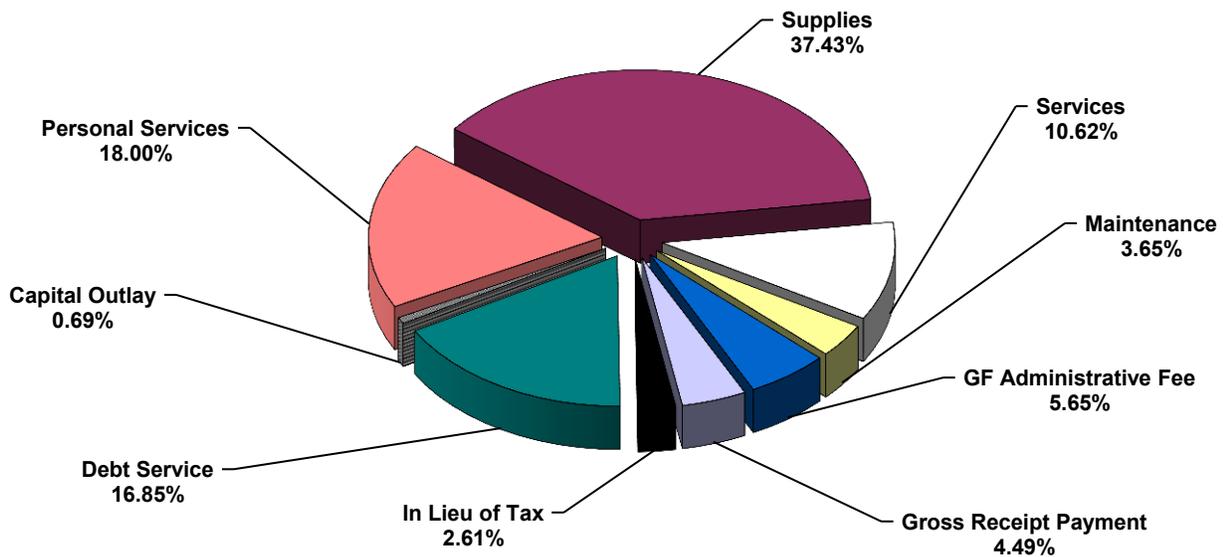
In 2011-12, the City implemented a new wastewater rate plan, calling for a 10% increase in the base wastewater rate. The plan also called for an additional charge to be assessed for every 1,000 gallons used in excess of 2,000 gallons. Set rates were identified for each type of account: residential, senior/disabled, multi-family, commercial, and industrial. The residential and senior/disabled rates per 1,000 gallons remained at 2010-11 levels, while rates for multi-family, commercial, and industrial accounts increased by 18 cents per 1,000 gallons. Wastewater rates were not raised in 2012-13, and no rate increase is anticipated for fiscal year 2013-14.

## WATER AND SEWER FUND OVERVIEW

### Expenditures by Classification

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
Personal Services	\$6,496,849	\$7,395,795	\$7,571,119	\$8,214,480
Supplies	17,072,494	17,100,748	17,081,278	17,077,722
Services	3,664,765	4,582,490	4,581,830	4,847,206
Maintenance	1,057,996	2,250,495	1,665,630	1,665,630
Capital Outlay	285,996	980,944	363,089	315,089
GF Administrative Fee	2,358,920	2,494,390	2,494,390	2,577,151
Gross Receipt Payment	1,992,518	2,178,197	2,178,197	2,048,363
In Lieu of Tax	1,064,800	1,108,586	1,108,586	1,188,923
Debt Service	7,128,191	7,685,904	7,685,904	7,689,046
Housing Incentive Program	0	223,500	0	0
<b>Total Expenditures</b>	<b><u>\$41,122,529</u></b>	<b><u>\$46,001,049</u></b>	<b><u>\$44,730,023</u></b>	<b><u>\$45,623,610</u></b>

### WATER AND SEWER FUND 2013-14 EXPENDITURES BY CLASSIFICATION



# WATER AND SEWER FUND

## OVERVIEW

### Expenditures

The implementation of the new employee compensation plan, rising fleet maintenance and replacement costs, and increases in technology charges highlight the Water and Sewer Fund budget for the 2013-14 fiscal year. Total operating expenditures for 2013-14 are \$45,623,610, up 2.00% compared to 2012-13 numbers.

<u>Source</u>	<b>2013-14 Budget</b>		<b>Increase / (Decrease) from 2012-13 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$8,214,480	18.00%	\$643,361	8.50%
Supplies	17,077,722	37.43%	(3,556)	(0.02%)
Services	4,847,206	10.62%	265,376	5.79%
Maintenance	1,665,630	3.65%	0	0.00%
Capital Outlay	315,089	0.69%	(48,000)	(13.22%)
Other Requirements	5,814,437	12.75%	33,264	0.58%
Debt Service	<u>7,689,046</u>	<u>16.85%</u>	<u>3,142</u>	<u>0.04%</u>
<b>TOTAL OPERATING</b>	\$45,623,610	100.00%	\$893,587	2.00%
CIP Program	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL</b>	\$45,623,610	100.00%	\$893,587	2.00%

In 2013-14, the staffing level of the Water and Sewer Fund is at 135 positions, one more than was funded in the previous year. The majority of the \$643,361, or 8.50% increase in Personal Services will be used to fund the new employee compensation plan.

The \$17,077,722 budget for Supplies reflects a decrease of \$3,556. This decrease is due to a reduction in the budget for laboratory and medical supplies.

The Services category has experienced a \$265,376, or 5.79%, increase compared to last year's budget. This increase is largely due to the rising cost of technology charges and fleet maintenance/replacement.

The \$1,665,630 budget for Maintenance remains at the same level as last year, as this funding level is expected to be sufficient to cover 2013-14 maintenance costs.

The Capital Outlay category has realized an increase of \$50,000. 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 are 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.

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 in order to lower the overall debt service requirements of the City. The issuance of the advance refunding bonds reduced the total debt service requirements by \$651,551 over the life of the issue.

Combination Tax and Revenue Certificates of Obligation, Series 2007, were issued in 2007-08 in the amount of \$62,855,000 at a 5% interest rate. These funds have been designated for various water and sewer improvements as a master plan is developed.

In 2008-09, General Obligation Refunding Bonds, Series 2009 were issued in the amount of \$4,065,000. These funds have been used to refund a portion of the Refunding Revenue Bonds, Series 2001.

### **Fund Balance**

In 2012-13, fund balance decreased by \$1,207,749, or 14.64%, compared to the 2011-12 ending fund balance of \$8,251,397. This decrease is primarily due to the need for additional plant maintenance and improvements. In the upcoming fiscal year, revenues are expected to be \$45,640,300 and expenditures are estimated to be \$45,623,610, resulting in a projected fund balance of \$7,060,338.

**WATER AND SEWER FUND  
OVERVIEW**

**Expenditures by Function**

	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Billing and Collection	\$2,131,862	\$2,351,250	\$2,282,745	\$2,346,092
Non-Departmental	5,912,682	6,548,708	6,548,335	7,055,946
Debt Service	7,128,191	7,685,904	7,685,904	7,689,046
Code Enforcement	98,847	776	0	0
<b>TOTAL FINANCE</b>	<u>\$15,271,582</u>	<u>\$16,586,638</u>	<u>\$16,516,984</u>	<u>\$17,091,084</u>
Utilities Administration	\$540,367	\$728,479	\$600,281	\$607,854
Water Distribution	2,181,379	2,402,214	2,387,761	2,496,891
Water Treatment	2,197,907	3,412,551	2,887,016	2,983,886
Bob Derrington W/R Plant	2,894,290	3,380,421	3,297,999	3,176,816
Wastewater Collection	748,400	1,031,063	1,148,003	1,335,181
Laboratory	926,686	1,015,444	1,032,755	1,011,045
Utilities GIS	131,776	148,817	164,853	226,482
Repair and Replacement	341,308	1,169,205	947,829	947,829
Water Purchase	15,612,543	15,296,542	15,296,542	15,296,542
Gulf Coast	232,466	250,000	250,000	250,000
Housing Incentive Program	0	223,500	0	0
Participation In Line Extensions	43,825	356,175	200,000	200,000
<b>TOTAL UTILITIES</b>	<u>\$25,850,947</u>	<u>\$29,414,411</u>	<u>\$28,213,039</u>	<u>\$28,532,526</u>
Capital Improvement Program				
<b>TOTAL CIP PROGRAM</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenditures</b>	<u>\$41,122,529</u>	<u>\$46,001,049</u>	<u>\$44,730,023</u>	<u>\$45,623,610</u>

# WATER AND SEWER FUND

## CAPITAL OUTLAY

Fund and Department/Division	Item	Item Total	Total
<b>WATER &amp; SEWER FUND</b>			
Utilities			
Billing & Collection	Furniture and Office Equipment	\$4,000	
	Data Processing Equipment	9,816	
	Subtotal Billing & Collection		\$13,816
Non-Departmental	Data Processing Equipment	35,000	
	Subtotal Non-Departmental		35,000
Utility Administration	Data Processing Equipment	1,041	
	Subtotal Administration		1,041
Water Treatment	Machinery & Equipment	32,500	
	Data Processing Equipment	1,500	
	Subtotal Water Treatment		34,000
Bob Derrington Plant	Machinery & Equipment	26,870	
	Subtotal Derrington Plant		26,870
Laboratory	Data Processing Equipment	2,000	
	Subtotal Laboratory		2,000
Utilities GIS	Furniture & Office Equipment	2,362	
	Subtotal Utilities GIS		2,362
Utilities Infrastructure	Line Extensions	200,000	
	Subtotal Utilities Infrastructure		200,000
<b>TOTAL CAPITAL OUTLAY – WATER / SEWER FUND</b>			<b><u>\$315,089</u></b>

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Water and Sewer Fund  
Detail by Department/Division

**WATER AND SEWER FUND**

**DEPARTMENTS/DIVISIONS**

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**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**  
**Code Enforcement**

## 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.

<b>Departmental Goals/(City's Value Statement Goals)</b>	<b>Perform All Customer-Requested Meter Reads in 7 Days</b>										
<ol style="list-style-type: none"> <li>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)</li> <li>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)</li> <li>3. Improve the efficiency of operations through utilization of our software vendor./(Excellence)</li> <li>4. Process mail-in payments more efficiently using electronic remittance technology./(Excellence)</li> </ol>	<table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Bar Chart Data</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>93.16%</td> </tr> <tr> <td>2012-13</td> <td>93%</td> </tr> <tr> <td>2013-14</td> <td>100%</td> </tr> </tbody> </table>			Year	Percentage	2011-12	93.16%	2012-13	93%	2013-14	100%
Year	Percentage										
2011-12	93.16%										
2012-13	93%										
2013-14	100%										
<b>Objectives / Performance Measures</b>	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>								
<b><u>Effectiveness</u></b>											
1. Maintain meter reading accuracy at an annual average of 99.8% or greater.	99.14%	99.25%	99.80%								
2. Perform all customer requested re-reads in 7 days or less.	93.16%	93%	100%								
3. Collect 60% of billed ambulance charges annually.	53.58%	55.95%	60%								
4. Percentage of payments processed through automated means.	31.18%	33%	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%.	82.96%	85%	90%								

## BILLING AND COLLECTION

### Expenditures by Classification

	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Personal Services	\$1,631,427	\$1,642,325	\$1,580,441	\$1,648,103
Supplies	187,978	207,465	203,469	216,713
Services	185,144	387,416	387,416	369,857
Maintenance	112,498	97,603	97,603	97,603
Capital Outlay	<u>14,815</u>	<u>16,441</u>	<u>13,816</u>	<u>13,816</u>
<b>Total Expenditures</b>	<b>\$2,131,862</b>	<b>\$2,351,250</b>	<b>\$2,282,745</b>	<b>\$2,346,092</b>

### Personnel by Job Title

	<u>2011-12 Fiscal Year</u>	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>
Director of Billing and Collection	1	1	1
Supervisor of Customer Service	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	1	1
Cashier	4	4	4
Field Collector	2	2	2
Billing Clerk	2	2	2
Customer Service Representative *	7	7	7
Field Representative	2	2	2
Water Meter Reader	5	5	5
EMS Billing Coordinator	2	2	2
EMS Billing Clerk	1	1	1
Billing Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>33</b>	<b>33</b>	<b>33</b>
Funding Sources:			
Water & Sewer	32	32	32
Solid Waste Fund *	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>33</b>	<b>33</b>	<b>33</b>

## 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.

<b>Departmental Goals/(City's Value Statement Goals)</b>	<b>% of Customers Satisfied With Regard to Maintenance Requests</b>										
<ol style="list-style-type: none"> <li>1. Comply with the TCEQ Sanitary Sewer Overflow Initiative./(Organization)</li> <li>2. Develop Utilities Capital Improvements and Rehabilitation Program Projects./(Service)</li> <li>3. Continue infrastructure rehabilitation program./(Direction)</li> <li>4. Develop water conservation strategy consistent with availability of CRMWD water supply./(Direction)</li> <li>5. Stay abreast of upcoming regulatory issues and implement projects required to consistently meet all state and federal requirements./(Direction)</li> </ol>	<table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Data for Customer Satisfaction Chart</caption> <thead> <tr> <th>Fiscal Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>88%</td> </tr> <tr> <td>2012-13</td> <td>95%</td> </tr> <tr> <td>2013-14</td> <td>97%</td> </tr> </tbody> </table>			Fiscal Year	Percentage	2011-12	88%	2012-13	95%	2013-14	97%
Fiscal Year	Percentage										
2011-12	88%										
2012-13	95%										
2013-14	97%										
<b>Objectives / Performance Measures</b>	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>								
<b><u>Effectiveness</u></b>											
1. Percentage of Customers Requesting Water and Sewer Maintenance Services Surveyed as to Their Level of Satisfaction (Goal: 100%)	100%	100%	100%								
2. Percentage of Customers Satisfied with Utilities Administration's Handling of Maintenance Requests (Goal: 100% Satisfaction)	88%	95%	97%								
3. Percentage of State, Treatment Plants, and Contract Customer Reports Which are Reported Within Established Time Frames (Goal: 100% of the Time)	100%	100%	100%								
4. Percentage of Capital Improvement Program Projects Initiated in Fiscal Year Proposed (Goal: 100% of the Time)	100%	100%	100%								

## UTILITIES ADMINISTRATION

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$444,180	\$592,353	\$469,360	\$477,520
Supplies	32,361	50,947	50,947	47,947
Services	62,481	77,935	77,935	80,348
Maintenance	0	998	998	998
Capital Outlay	<u>1,345</u>	<u>6,246</u>	<u>1,041</u>	<u>1,041</u>
<b>Total Expenditures</b>	<b>\$540,367</b>	<b>\$728,479</b>	<b>\$600,281</b>	<b>\$607,854</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Director of Utilities	1	1	1
Assistant Director Utilities / Treatment	1	1	1
Utilities Office Manager	1	1	1
Utilities Radio Dispatcher	1	1	1
Utilities Payroll / Purchasing Clerk	1	1	1
Utilities Receptionist	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>6</b>	<b>6</b>	<b>6</b>

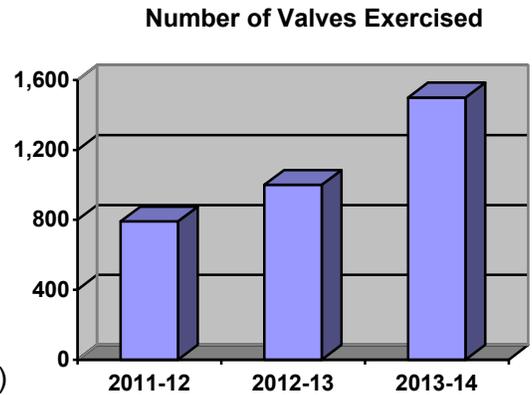
# WATER DISTRIBUTION

**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 large meter change out program./(Direction)
5. Increase number of TCEQ-licensed personnel./(Excellence)



**Objectives / Performance Measures**

Effectiveness

1. Percentage of Compliance With TCEQ Regulations (Goal: 100%)

Workload

1. Number of ¾” Meters Changed Out (Goal: Change out all ¾” water meters ten years of age and older.)
2. Number of 1” Meters Changed Out (Goal: Change out all 1” meters ten years of age and older.)
3. Number of Valves Exercised (Goal: 2,000/year)

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Target</u>
--	-----------------------------	-------------------------------	-----------------------------

1. Percentage of Compliance With TCEQ Regulations (Goal: 100%)	100%	100%	100%
--	------	------	------

1. Number of ¾” Meters Changed Out (Goal: Change out all ¾” water meters ten years of age and older.)	349	500	5,000
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2. Number of 1” Meters Changed Out (Goal: Change out all 1” meters ten years of age and older.)	30	30	100
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3. Number of Valves Exercised (Goal: 2,000/year)	791	1,000	1,500
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## WATER DISTRIBUTION

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$1,450,465	\$1,711,277	\$1,700,674	\$1,746,105
Supplies	29,706	36,484	36,484	36,484
Services	531,712	514,711	514,711	578,410
Maintenance	166,971	135,892	135,892	135,892
Capital Outlay	<u>2,525</u>	<u>3,850</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$2,181,379</b>	<b>\$2,402,214</b>	<b>\$2,387,761</b>	<b>\$2,496,891</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Assistant Director of Utilities / Field Operations	1	1	1
Utilities Field Operations Clerk	1	1	1
Utilities Field Operations Supervisor	3	3	3
Field Operations Crewleader	6	6	6
Meter Operations Coordinator	1	1	1
Utilities Field Equipment Operator	6	6	6
Field Operations Technician	9	9	9
Utility Field Operations Worker	<u>2</u>	<u>2</u>	<u>2</u>
<b>Total Personnel</b>	<b>29</b>	<b>29</b>	<b>29</b>

# WATER TREATMENT PLANT

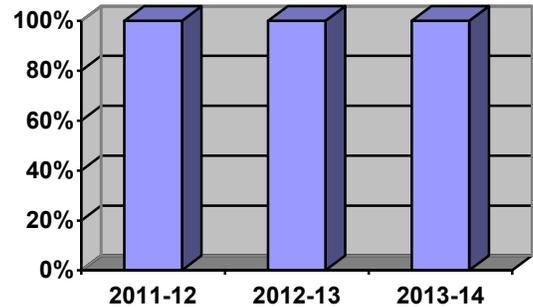
**Mission**

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)**

1. Maintain minimum of 4 out of 8 operator positions with individuals possessing a TCEQ B license or higher./(Excellence)
2. Hire qualified maintenance staff to fill vacant positions./(Excellence)
3. Develop & implement plan for SCADA & PLC network management by staff and/or consultant./(Direction)

**% of Time That Customer Demand for Water is Met**



**Objectives / Performance Measures**

Effectiveness

1. Comply with state and federal Primary Drinking Water Standards 100% of the time.
2. Meet customer water quantity demands 100% of the time.
3. Maintain TCEQ requirements for water system pressures 100% of the time.
4. Ensure that, during days of peak usage, less than 90% of plant capacity is used 100% of the time.

	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>
--	-------------------------------------	---------------------------------------	-------------------------------------

	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%

## WATER TREATMENT PLANT

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$648,777	\$803,004	\$779,568	\$874,399
Supplies	816,520	1,054,441	1,053,894	1,053,894
Services	604,397	833,024	833,024	835,063
Maintenance	112,136	238,082	186,530	186,530
Capital Outlay	<u>16,077</u>	<u>484,000</u>	<u>34,000</u>	<u>34,000</u>
<b>Total Expenditures</b>	<b>\$2,197,907</b>	<b>\$3,412,551</b>	<b>\$2,887,016</b>	<b>\$2,983,886</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Water Plant Chief Operator	1	1	1
Water Treatment Supervisor	1	1	1
Plant Operator D	3	3	3
Plant Operator C	3	2	2
Plant Operator B	3	4	4
Utilities Maintenance Technician	<u>2</u>	<u>2</u>	<u>2</u>
<b>Total Personnel</b>	<b>13</b>	<b>13</b>	<b>13</b>

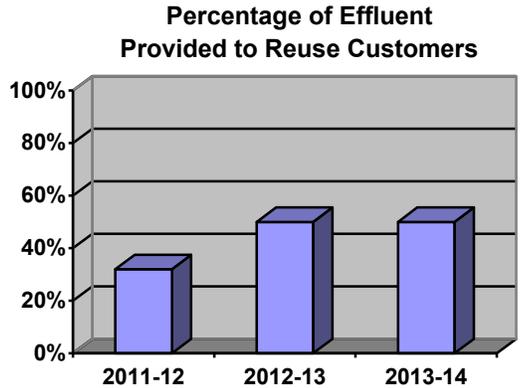
# BOB DERRINGTON WATER RECLAMATION PLANT

**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 7 of 11 operators with a TCEQ B license or higher. (Excellence)
2. Fill all operations & maintenance positions with qualified applicants. (Excellence)
3. Develop and implement plan for SCADA and PLC network management by staff and/or consultant. (Excellence)



**Objectives / Performance Measures**

Effectiveness

	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>
1. Percentage of Compliance with TCEQ Permit Requirements (Goal: 100%)	92%	80%	100%
2. Percentage of Compliance with TCEQ Reuse Requirements (Goal: 100%)	100%	80%	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

	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Personal Services	\$1,168,612	\$1,315,799	\$1,547,861	\$1,414,358
Supplies	245,426	211,507	208,960	208,960
Services	1,119,001	1,306,758	1,306,758	1,319,078
Maintenance	220,168	519,487	207,550	207,550
Capital Outlay	<u>141,083</u>	<u>26,870</u>	<u>26,870</u>	<u>26,870</u>
<b>Total Expenditures</b>	<b>\$2,894,290</b>	<b>\$3,380,421</b>	<b>\$3,297,999</b>	<b>\$3,176,816</b>

### Personnel by Job Title

	<u>2011-12 Fiscal Year</u>	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>
Reclamation Plant Chief Operator	1	1	1
Utilities Inspector	2	2	2
Plant Clerk	1	1	1
Manager Wastewater Operations	1	1	1
Plant Operator D	2	2	2
Plant Operator B	5	6	6
Utilities Maintenance Supervisor	1	1	1
Plant Operator C	3	2	2
Utilities Maintenance Technician	2	2	2
Utilities Electr / Instr Technician	2	2	2
Liquid Waste Inspector *	1	1	1
Utilities Maintenance Worker	3	3	3
Utilities Maintenance Assistant	<u>2</u>	<u>2</u>	<u>2</u>
<b>Total Personnel</b>	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.

<b>Departmental Goals/(City's Value Statement Goals)</b>	<b>Number of Feet of Sewer Main Cleaned</b>										
<ol style="list-style-type: none"> <li>1. Continue developing standard operating procedures for remaining tasks &amp; functions./(Direction)</li> <li>2. With the assistance of Engineering and/or outside agencies, identify, design, and contract CIP and infrastructure rehabilitation program projects./ (Organization)</li> <li>3. Comply with SSO initiative plan./(Direction)</li> <li>4. Implement more aggressive tv inspection and line cleaning programs./(Excellence)</li> <li>5. Increase the number of TCEQ licensed personnel. /(Excellence)</li> </ol>	<table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Data for Number of Feet of Sewer Main Cleaned</caption> <thead> <tr> <th>Fiscal Year</th> <th>Number of Feet</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>607,103</td> </tr> <tr> <td>2012-13</td> <td>250,000</td> </tr> <tr> <td>2013-14</td> <td>600,000</td> </tr> </tbody> </table>			Fiscal Year	Number of Feet	2011-12	607,103	2012-13	250,000	2013-14	600,000
Fiscal Year	Number of Feet										
2011-12	607,103										
2012-13	250,000										
2013-14	600,000										
<b>Objectives / Performance Measures</b>	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>								
<u>Effectiveness</u>											
1. Percentage of Compliance with TCEQ Regulations (Goal: 100%)	97%	97%	97%								
2. Reduce SSOs (sanitary sewer overflows). (Goal: reduce by 5%/mile, using FY 2006-07 as the baseline. Baseline value: 0.17 SSO's/mile)	30%	5%	5%								
<u>Workload</u>											
1. Number of Manholes Repaired, Replaced, or Rehabilitated (Goal: 50 Annually)	89	60	50								
2. Number of Feet of Sewer Lines Televised (Goal: 30,000 Annually)	179,306	15,000	30,000								
3. Number of Feet of Sewer Main Cleaned (Goal: 1,000,000 Annually)	607,103	250,000	600,000								

## WASTEWATER COLLECTION

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$299,372	\$517,335	\$634,275	\$737,386
Supplies	16,247	66,452	66,452	66,452
Services	368,270	392,048	392,048	476,115
Maintenance	64,511	55,228	55,228	55,228
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$748,400</b>	<b>\$1,031,063</b>	<b>\$1,148,003</b>	<b>\$1,335,181</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Utilities Field Operations Manager	1	1	1
Utilities Field Operations Supervisor	1	1	1
Field Operations Crewleader	3	3	3
Utilities Field Equipment Operator	4	4	4
Field Operations Technician	3	3	3
Utility Field Operations Worker	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>13</b>	<b>13</b>	<b>13</b>

# 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.

<b>Department Goals/(City's Value Statement Goals)</b>											
<ol style="list-style-type: none"> <li>1. Provide ongoing audits and updates for all procedures and quality control criteria./(Direction)</li> <li>2. Maintain NELAP accreditation./(Excellence)</li> <li>3. Provide analytical reporting and customer service which meet internal and external customer needs./ (Direction)</li> <li>4. Implement use of inductively coupled plasma (ICP) technology./(Excellence)</li> </ol>	<p><b>% of Customers That are Satisfied With Laboratory Services</b></p> <table border="1" style="margin: 10px auto; border-collapse: collapse;"> <caption>Customer Satisfaction Data</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>93.1%</td> </tr> <tr> <td>2012-13</td> <td>93%</td> </tr> <tr> <td>2013-14</td> <td>93%</td> </tr> </tbody> </table>			Year	Percentage	2011-12	93.1%	2012-13	93%	2013-14	93%
Year	Percentage										
2011-12	93.1%										
2012-13	93%										
2013-14	93%										
<b>Objectives / Performance Measures</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>								
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Target</u></b>								
<u>Effectiveness</u>											
1. Percentage of Results Submitted in NELAP Proficiency Test (PT) That Are Evaluated as Acceptable	98.4%	100%	100%								
2. Percentage of Analytical Results That Meet the Quality Control Acceptance Criteria Established by the Laboratory	99.6%	99%	98%								
3. Survey Internal and External Customers to Determine Level of Satisfaction With Laboratory Services (Goal: 95%)	93.1%	93%	93%								

## LABORATORY SERVICES

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$603,598	\$655,021	\$684,712	\$719,696
Supplies	129,379	173,310	160,930	147,130
Services	92,802	103,113	103,113	108,219
Maintenance	40,404	34,000	34,000	34,000
Capital Outlay	<u>60,503</u>	<u>50,000</u>	<u>50,000</u>	<u>2,000</u>
<b>Total Expenditures</b>	<b>\$926,686</b>	<b>\$1,015,444</b>	<b>\$1,032,755</b>	<b>\$1,011,045</b>

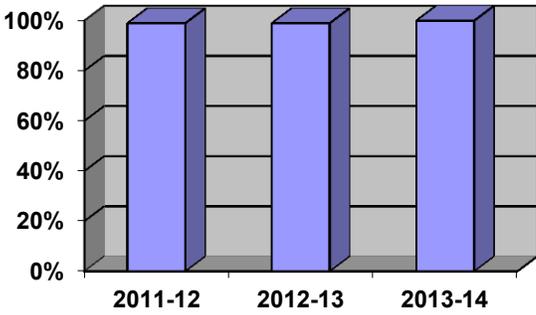
### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Laboratory Manager	1	1	1
Laboratory Chemist	5	5	5
Laboratory Senior Chemist	1	1	1
Laboratory Supervisor	1	1	1
Laboratory Field Specialist	1	1	1
Lab Glassware Specialist	1	1	1
Lab Sample Custodian	<u>0</u>	<u>0</u>	<u>1</u>
<b>Total Personnel</b>	<b>10</b>	<b>10</b>	<b>11</b>

# 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.

<b>Departmental Goals/(City's Value Statement Goals)</b>	<b>% of Time GIS Mapping System is Available to Utilities Personnel</b>										
<ol style="list-style-type: none"> <li>1. Provide the Utilities Department with mapping information which will facilitate the efficient maintenance and operation of the distribution and collection systems./ (Service)</li> <li>2. Collect GPS coordinates for CIP and new water/sewer line construction projects for the Geographical Information System (GIS)./(Organization)</li> <li>3. Provide locates of underground facilities for DigTess./ (Direction)</li> <li>4. Assist in complying with the Sanitary Sewer Overflow Initiative Plan./ (Direction)</li> </ol>	 <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 Available</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>99%</td> </tr> <tr> <td>2012-13</td> <td>99%</td> </tr> <tr> <td>2013-14</td> <td>100%</td> </tr> </tbody> </table>			Fiscal Year	Percentage Available	2011-12	99%	2012-13	99%	2013-14	100%
Fiscal Year	Percentage Available										
2011-12	99%										
2012-13	99%										
2013-14	100%										
<b>Objectives / Performance Measures</b>	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>								
<u>Effectiveness</u>											
1. Percentage of time that the GIS mapping system is available to Utilities personnel (Goal: 100%)	99%	99%	100%								
2. Percentage of GPS collections completed for CIP and new construction projects in fiscal year (Goal: 100%)	100%	75%	90%								
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%	96%	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%	99%	99%								
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)	98%	95%	100%								

## UTILITIES GIS

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$116,211	\$120,284	\$136,320	\$197,706
Supplies	2,334	3,600	3,600	3,600
Services	7,408	22,571	22,571	22,814
Maintenance	0	0	0	0
Capital Outlay	<u>5,823</u>	<u>2,362</u>	<u>2,362</u>	<u>2,362</u>
<b>Total Expenditures</b>	<b>\$131,776</b>	<b>\$148,817</b>	<b>\$164,853</b>	<b>\$226,482</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Utilities GIS Supervisor	1	1	1
Utilities GIS Analyst	1	1	1
Utilities GIS Technician	1	2	2
Utilities GIS Worker	<u>1</u>	<u>0</u>	<u>0</u>
<b>Total Personnel</b>	<b>4</b>	<b>4</b>	<b>4</b>

## WATER AND SEWER FUND

### Repair and Replacement

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	341,308	1,169,205	947,829	947,829
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$341,308</b>	<b>\$1,169,205</b>	<b>\$947,829</b>	<b>\$947,829</b>

### Non-Departmental Expenditures

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services *	\$35,360	\$37,621	\$37,908	\$399,207
Supplies	0	0	0	0
Services	461,084	694,914	694,254	807,302
Maintenance	0	0	0	0
Capital Outlay	0	35,000	35,000	35,000
Other	<u>5,416,238</u>	<u>5,781,173</u>	<u>5,781,173</u>	<u>5,814,437</u>
<b>Total Expenditures</b>	<b>\$5,912,682</b>	<b>\$6,548,708</b>	<b>\$6,548,335</b>	<b>\$7,055,946</b>
* Funds ½ of Financial Reporting Accountant position.				

### Housing Incentive Program

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Housing Incentive Program	<u>\$0</u>	<u>\$223,500</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$223,500</b>	<b>\$0</b>	<b>\$0</b>

## WATER AND SEWER FUND

### Water Purchase Expenditures

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Purchase of Water CRMWD	\$3,932,402	\$4,687,933	\$4,687,933	\$4,687,933
Service Charges CRMWD	<u>11,680,141</u>	<u>10,608,609</u>	<u>10,608,609</u>	<u>10,608,609</u>
<b>Total Expenditures</b>	\$15,612,543	\$15,296,542	\$15,296,542	\$15,296,542

### Gulf Coast Expenditures

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Other Service Payments	<u>\$232,466</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>
<b>Total Expenditures</b>	\$232,466	\$250,000	\$250,000	\$250,000

### Debt Service Payment

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Debt Service Payments	<u>\$7,128,191</u>	<u>\$7,685,904</u>	<u>\$7,685,904</u>	<u>\$7,689,046</u>
<b>Total Expenditures</b>	\$7,128,191	\$7,685,904	\$7,685,904	\$7,689,046

## WATER AND SEWER FUND

### Participation in Line Extensions

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	0	0	0	0
Capital Outlay	<u>43,825</u>	<u>356,175</u>	<u>200,000</u>	<u>200,000</u>
<b>Total Expenditures</b>	<b>\$43,825</b>	<b>\$356,175</b>	<b>\$200,000</b>	<b>\$200,000</b>

### Code Enforcement

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$98,847	\$776	\$0	\$0
Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$98,847</b>	<b>\$776</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Solid Waste Fund  
Overview

# SOLID WASTE FUND

## OVERVIEW

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	\$578,912	\$552,555	\$486,817	\$238,223
<b>CURRENT REVENUES</b>				
Single Family	\$4,991,908	\$5,100,000	\$5,000,000	\$6,243,804
Multi-Family	1,038,430	1,100,000	1,050,000	1,346,703
Commercial	2,533,062	2,650,000	2,550,000	3,244,330
Roll-Off Charges	1,262,049	1,275,000	1,275,000	1,491,750
Interest Income	3,255	3,000	0	0
Other Revenue	544,650	518,600	520,800	518,900
<b>TOTAL CURRENT REVENUES</b>	<b>\$10,373,354</b>	<b>\$10,646,600</b>	<b>\$10,395,800</b>	<b>\$12,845,487</b>
<b>TOTAL FINANCING SOURCES</b>	<b>\$10,952,266</b>	<b>\$11,199,155</b>	<b>\$10,882,617</b>	<b>\$13,083,710</b>
<b>EXPENDITURES</b>				
Personal Services	\$2,651,269	\$2,940,333	\$2,741,965	\$3,139,924
Supplies	53,881	87,136	86,620	84,620
Services	5,774,466	6,268,173	6,262,119	7,238,714
Maintenance	637,216	451,361	451,361	451,361
Capital Outlay	42,729	190,500	10,500	10,500
Capital Outlay Supplemental	0	0	0	1,068,800
Other Requirements				
GF Administrative Fee	542,810	437,661	437,661	378,382
Gross Receipt Payment	526,361	547,663	547,663	540,985
In Lieu of Tax	36,750	38,105	38,105	34,245
Outside Agencies	134,229	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$10,399,711</b>	<b>\$10,960,932</b>	<b>\$10,575,994</b>	<b>\$12,947,531</b>
<b>ENDING FUND BALANCE</b>	<b>\$552,555</b>	<b>\$238,223</b>	<b>\$306,623</b>	<b>\$136,179</b>

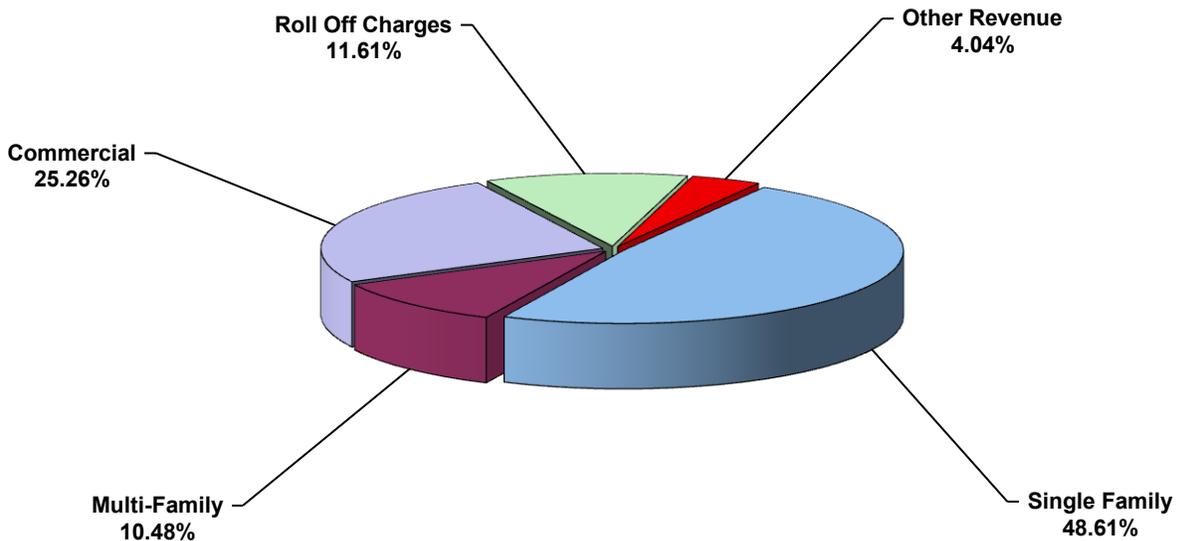
# SOLID WASTE FUND

## OVERVIEW

### Revenues

	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Single Family	\$4,991,908	\$5,100,000	\$5,000,000	\$6,243,804
Multi-Family	1,038,430	1,100,000	1,050,000	1,346,703
Commercial	2,533,062	2,650,000	2,550,000	3,244,330
Roll-Off Charges	1,262,049	1,275,000	1,275,000	1,491,750
Interest Income	3,255	3,000	0	0
Other Revenue	544,650	518,600	520,800	518,900
<b>Total Revenue</b>	<u>\$10,373,354</u>	<u>\$10,646,600</u>	<u>\$10,395,800</u>	<u>\$12,845,487</u>

### SOLID WASTE FUND 2013-14 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>	<b>2013-14 Budget</b>		<b>Increase/(Decrease) from 2012-13 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Single Family	\$6,243,804	48.61%	\$1,243,804	24.88%
Multi-Family	1,346,703	10.48%	296,703	28.26%
Commercial	3,244,330	25.26%	694,330	27.23%
Roll-Off Charges	1,491,750	11.61%	216,750	17.00%
Other Revenue	<u>518,900</u>	<u>4.04%</u>	<u>(1,900)</u>	<u>(0.36%)</u>
<b>TOTAL</b>	<b>\$12,845,487</b>	<b>100.00%</b>	<b>\$2,449,687</b>	<b>19.07%</b>

The major revenues for the Solid Waste Fund, Single Family (48.61%), Commercial (25.26%), and Roll-Off Charges (11.61%), account for over 85% 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 2013-14 is expected to increase by 23.56% compared to the previous year's budget. Single Family and Multi-Family revenue will realize increases of 24.88% and 28.26%, respectively. Commercial revenue will increase by 27.23%, Other Revenue will decrease by 0.36%, and income generated by Roll-Off Charges will realize an increase of 17.00%.

In 2013-14, solid waste rates will be increased for the first time since 2009-10. Inside the city limits, 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.

Outside the city limits, customers pay a higher rate for solid waste service than do those located within the city limits. In 2013-14, residential customers will pay \$48.79 per month, and commercial customers will pay \$48.74 per month, for once-a-week service. The higher rates are charged in order to defray the additional costs involved in providing service to customers living beyond the city limits. The Solid Waste Superintendent must approve service to outside-city-limit customers.

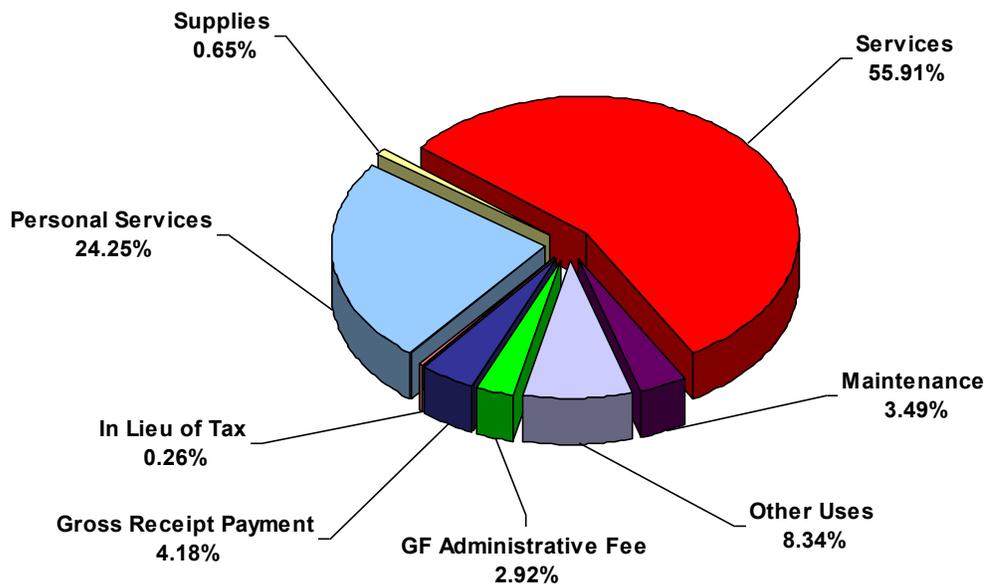
# SOLID WASTE FUND

## OVERVIEW

### Expenditures By Classification

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
Personal Services	\$2,651,269	\$2,940,333	\$2,741,965	\$3,139,924
Supplies	53,881	87,136	86,620	84,620
Services	5,774,466	6,268,173	6,262,119	7,238,714
Maintenance	637,216	451,361	451,361	451,361
Capital Outlay	42,729	190,500	10,500	1,079,300
GF Administrative Fee	542,810	437,661	437,661	378,382
Gross Receipt Payment	526,361	547,663	547,663	540,985
In Lieu of Tax	36,750	38,105	38,105	34,245
Outside Agencies	134,229	0	0	0
<b>Total Expenditures</b>	<b><u>\$10,399,711</u></b>	<b><u>\$10,960,932</u></b>	<b><u>\$10,575,994</u></b>	<b><u>\$12,947,531</u></b>

### SOLID WASTE FUND 2013-14 EXPENDITURES BY CLASSIFICATION



# SOLID WASTE FUND

## OVERVIEW

### Expenditures

Approved expenditures for 2013-14 total \$12,947,531. This represents an increase of 22.42% compared to the previous year. Below is a comparative summary of expenditures by classification.

<u>Classification</u>	<b>2013-14 Budget</b>		<b>Increase / ( Decrease) From 2012-13 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$3,139,924	24.25%	\$397,959	14.51%
Supplies	84,620	0.65%	(2,000)	(2.31%)
Services	7,238,714	55.91%	976,595	15.60%
Maintenance	451,361	3.49%	0	0.00%
Capital Outlay	1,079,300	8.34%	1,068,800	10,179%
Other Requirements	<u>953,612</u>	<u>7.36%</u>	<u>(69,817)</u>	<u>(6.82%)</u>
<b>TOTAL</b>	<b>\$12,947,531</b>	<b>100.00%</b>	<b>\$2,371,537</b>	<b>22.42%</b>

The Personal Services budget is \$3,139,924, up \$397,959 compared to the previous year. The budget 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. The majority of the \$397,959 increase in Personal Services is due to the implementation of a 5% merit increase and the addition of eight full-time positions. The new positions include three Solid Waste Drivers, one Container Maintenance Technician, and four Solid Waste Workers.

The Supplies budget decreased by \$2,000, or 2.31%, in 2013-14. The Keep Odessa Beautiful Division opted to reduce its budget for supplies in order to allocate more funding to travel expenses.

The budget for Services will increase by \$976,595, with the majority 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 2013-14 Maintenance budget will remain at the 2012-13 level. The \$451,361 budget covers maintenance costs for furniture, equipment, trash receptacles, and software.

The Solid Waste Capital Outlay budget of \$1,079,300 reflects a \$1,068,800 increase over last year's budget. This line item includes funding for two refuse trucks, one rear-load truck, an automated cart pick-up trash truck, and a one-ton truck for the clean-up crew.

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

## SOLID WASTE FUND

### OVERVIEW

#### **Expenditures (cont.)**

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 2013-14, Other Requirements will realize a \$69,817 decrease compared to 2012-13 numbers. This decrease is primarily due to a reduction in the administrative fee.

#### **Fund Balance**

In 2012-13, the fund balance decreased by \$314,332, or 56.89%, compared to the 2011-12 ending fund balance of \$552,555. The decrease in fund balance was approved in order to cover operational expenses without raising rates. In the upcoming fiscal year, revenues are expected to reach \$12,845,487, and expenditures are estimated to be \$12,947,531, resulting in a projected fund balance of \$136,179.

# SOLID WASTE FUND

## CAPITAL OUTLAY

<b>Fund and Department/Division</b>	<b>Item</b>	<b>Item Total</b>	<b>Total</b>
<b>SOLID WASTE FUND</b>			
Keep Odessa Beautiful	Data Processing Equipment	\$3,000	
	Subtotal Keep Odessa Beautiful	<u>                    </u>	\$3,000
Solid Waste	Automotive Equipment	1,068,800	
	Machinery & Equipment	2,500	
	Data Processing Equipment	<u>5,000</u>	
	Subtotal Solid Waste		1,076,300
<b>TOTAL CAPITAL OUTLAY – SOLID WASTE FUND</b>			<b><u>                    </u> <u>\$1,079,300</u></b>

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Solid Waste Fund  
Detail by Department/Division

**SOLID WASTE FUND**  
**DEPARTMENTS/DIVISIONS**

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**Solid Waste Division**  
**Neighborhood Development Services**  
**Non-Departmental**  
**Outside Agencies**  
**Keep Odessa Beautiful**

# SOLID WASTE

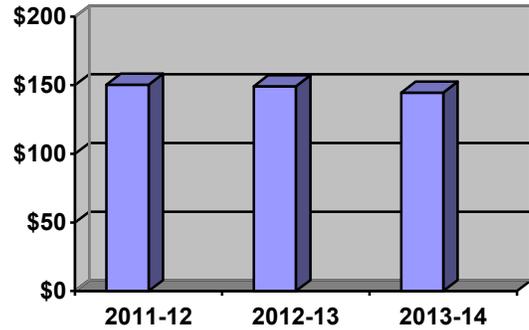
**Mission**

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**



<b>Objectives / Performance Measures</b>	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>
<u>Effectiveness</u>			
1. Median Number of Containers Collected per Refuse Vehicle per Hour	35	35	35
<u>Efficiency</u>			
1. Operating and Maintenance Expenditures per Refuse Collection Account	\$150.43	\$149.28	\$144.66
2. Operating and Maintenance Expenditures for Disposal per Account	\$63.02	\$66.70	\$66.80
<u>Workload</u>			
1. Solid Waste Customer Accounts	43,291	43,291	44,236
2. FTE's per 1,000 Refuse Collection Accounts	1.04	1.04	1.01
3. Landfill Tonnage	103,334	109,130	111,510
4. Number of Containers Refurbished	1,750	1,721	1,500
5. Bulk Items Picked Up (Tons)	1,100	1,124	1,250
6. Tree Limbs Recycled (Cubic Yards)	34,000	32,000	30,000
7. Household Hazardous Waste Collected (Lbs.)	36,000	53,171	29,004

## SOLID WASTE

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$2,576,586	\$2,760,880	\$2,477,326	\$2,924,443
Supplies	53,867	76,608	76,092	76,092
Services	5,743,493	6,164,691	6,158,637	7,111,819
Maintenance	637,216	448,111	448,111	448,111
Capital Outlay	<u>42,729</u>	<u>187,500</u>	<u>7,500</u>	<u>1,076,300</u>
<b>Total Expenditures</b>	<b>\$9,053,891</b>	<b>\$9,637,790</b>	<b>\$9,167,666</b>	<b>\$11,636,765</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Solid Waste Superintendent	1	1	1
Administrative Assistant	1	1	1
Compactor Mechanic	1	1	1
Container Maintenance Technician	1	1	2
Route Support Supervisor	1	1	1
Collection Supervisor	3	3	3
Roll-Off Supervisor	1	1	1
Solid Waste Driver	34	35	38
Solid Waste Worker	2	3	7
Welder	1	1	1
Solid Waste Operations Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>47</b>	<b>49</b>	<b>57</b>

# SOLID WASTE – NEIGHBORHOOD DEVELOPMENT SERVICES

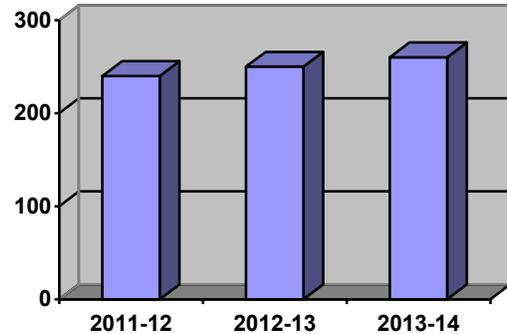
## Mission

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

#### Effectiveness

1. Tonnage Collected From Neighborhood Sweeps Clean-Up Campaigns Annually

#### Efficiency

1. Average Number of Code Violations per Code Enforcement Officer/Inspector

#### Workload

1. Citizen Requests for Assistance with Neighborhood Concerns and/or Code Violations
  
2. Neighborhood Meetings to Provide an Open Forum to Voice Neighborhood Concerns
  
3. Citizen Education/Information Literature Provided
  
4. Contacts Made with Internal and External Resources to Assist in Addressing Concerns
  
5. Number of External Agencies Coordinated by NDS and Partnerships to Provide Assistance During a Clean-Up Campaign.

**FY 2011-12  
Actual**

**FY 2012-13  
Estimate**

**FY 2013-14  
Target**

240

250

260

2,360

2,560

2,760

2,556

2,756

2,956

49

51

54

246,433

248,433

250,433

6,234

6,400

6,500

52

55

58

## SOLID WASTE – NEIGHBORHOOD DEVELOPMENT SERVICES

### Expenditures by Classification

	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Personal Services	\$74,683	\$83,820	\$82,106	\$86,985
Supplies	14	528	528	528
Services	7,279	8,606	8,606	35,413
Maintenance	0	2,250	2,250	2,250
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$81,976</b>	<b>\$95,204</b>	<b>\$93,490</b>	<b>\$125,176</b>

### Personnel by Job Title

	<u>2011-12 Fiscal Year</u>	<u>2012-13 Fiscal Year</u>	<u>2013-14 Fiscal Year</u>
Neighborhood Services Supervisor * ***	1	1	1
Administrative Assistant ***	1	1	1
Code Enforcement Coordinator *	1	1	1
Clerk *	0	0	1
Code Enforcement Officer * **	<u>7</u>	<u>7</u>	<u>11</u>
<b>Total Personnel</b>	10	10	15
 Funding Sources:			
General Fund *	5	5	12.5
Community Development **	3.5	3.5	1
Solid Waste ***	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
Total Personnel	10	10	15

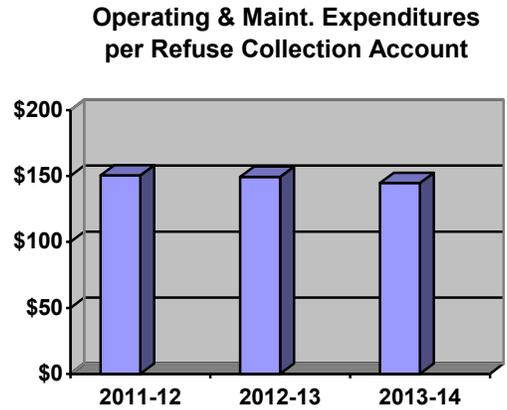
# KEEP ODESSA BEAUTIFUL

## 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

	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>
1. Bulk items picked up. (Tons)	N/A	1,124	1,150
2. Tree Limbs Recycled. (Cubic Yard)	N/A	32,000	30,000
3. Household Hazardous Waste Collected. (Lbs.)	N/A	53,171	29,004
4. Average Tonnage Collected per Cleanup.	N/A	10	15
5. Average Number of Bags Collected per Cleanup.	N/A	25,000	30,000

## KEEP ODESSA BEAUTIFUL

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$0	\$95,633	\$182,533	\$128,496
Supplies	0	10,000	10,000	8,000
Services	0	48,652	48,652	50,672
Maintenance	0	1,000	1,000	1,000
Capital Outlay	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$158,285</b>	<b>\$245,185</b>	<b>\$191,168</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Director of Keep Odessa Beautiful	0	1	1
Executive Assistant	<u>0</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>0</b>	<b>2</b>	<b>2</b>

## SOLID WASTE FUND

### Non-Departmental Expenditures

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	23,694	46,224	46,224	40,810
Maintenance	0	0	0	0
Capital Outlay	0	0	0	0
Other	<u>1,105,921</u>	<u>1,023,429</u>	<u>1,023,429</u>	<u>953,612</u>
<b>Total Expenditures</b>	<b>\$1,129,615</b>	<b>\$1,069,653</b>	<b>\$1,069,653</b>	<b>\$994,422</b>

### Outside Agencies

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Keep Odessa Beautiful	<u>\$134,229</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenditures</b>	<b>\$134,229</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Storm Water Fund  
Overview

# STORM WATER FUND

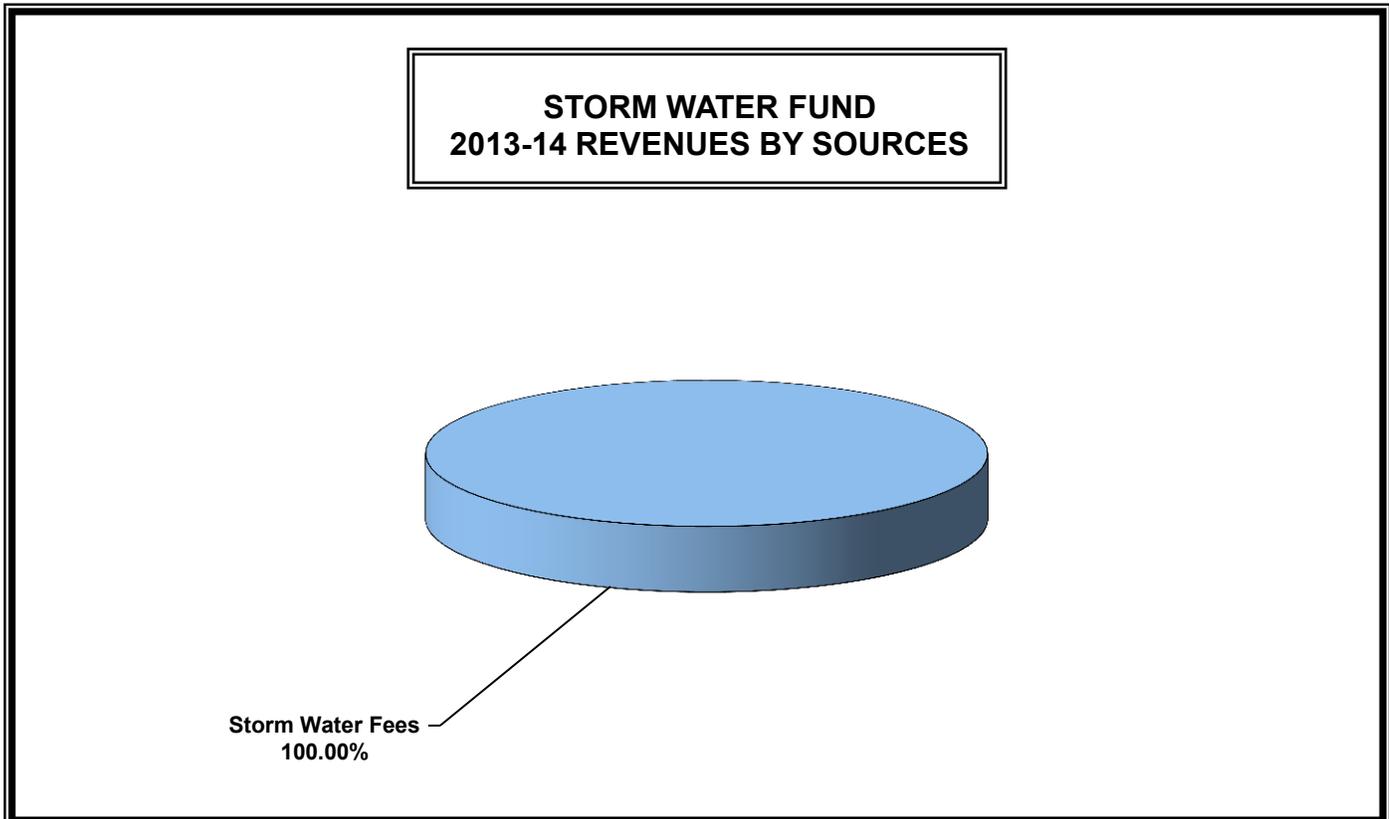
## OVERVIEW

	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2012-13 Budget</b>	<b>2013-14 Budget</b>
<b>BEGINNING FUND BALANCE</b>	\$319,459	\$477,511	\$397,455	\$397,209
<b>CURRENT REVENUES</b>				
Storm Water Fees	\$702,035	\$715,000	\$705,000	\$715,000
Interest Income	1,155	1,200	0	0
<b>TOTAL CURRENT REVENUES</b>	\$703,190	\$716,200	\$705,000	\$715,000
<b>TOTAL FINANCING SOURCES</b>	\$1,022,649	\$1,193,711	\$1,102,455	\$1,112,209
<b>EXPENDITURES</b>				
Personal Services	\$220,024	\$340,608	\$343,294	\$366,848
Supplies	1,118	6,000	6,000	7,220
Services	246,055	278,267	278,267	376,073
Maintenance	75,750	88,035	83,886	83,886
Capital Outlay	2,191	0	0	2,000
GF Administrative Fee	0	83,592	83,592	66,232
<b>TOTAL EXPENDITURES</b>	\$545,138	\$796,502	\$795,039	\$902,259
<b>ENDING FUND BALANCE</b>	\$477,511	\$397,209	\$307,416	\$209,950

# STORM WATER FUND

## OVERVIEW

<b>Revenues</b>	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Storm Water Fees	\$702,035	\$715,000	\$705,000	\$715,000
Interest Income	1,155	1,200	0	0
<b>Total Revenue</b>	<u>\$703,190</u>	<u>\$716,200</u>	<u>\$705,000</u>	<u>\$715,000</u>



# 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>	<b>2013-14 Budget</b>		<b>Increase/(Decrease) from 2012-13 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Storm Water Fees	<u>\$715,000</u>	<u>100.00%</u>	<u>\$10,000</u>	<u>1.42%</u>
<b>TOTAL</b>	<b>\$715,000</b>	<b>100.00%</b>	<b>\$10,000</b>	<b>1.42%</b>

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 \$715,000 in 2013-14. These monies will be used to cover the cost of fees and program activities, including street sweeping and drainage system maintenance functions.

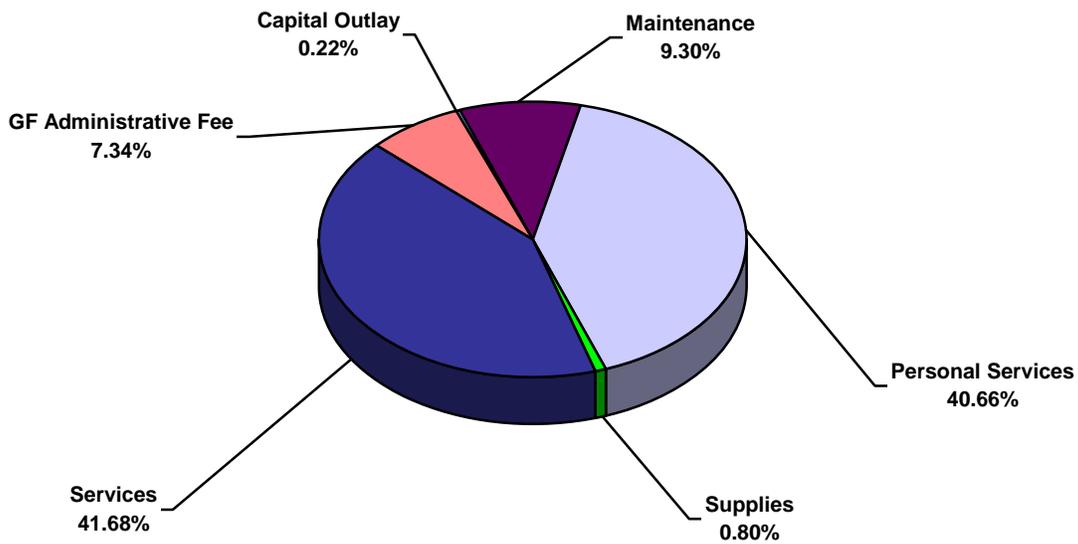
# STORM WATER FUND

## OVERVIEW

### Expenditures By Classification

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
Personal Services	\$220,024	\$340,608	\$343,294	\$366,848
Supplies	1,118	6,000	6,000	7,220
Services	246,055	278,267	278,267	376,073
Maintenance	75,750	88,035	83,886	83,886
Capital Outlay	2,191	0	0	2,000
GF Administrative Fee	0	83,592	83,592	66,232
<b>Total Expenditures</b>	<b>\$545,138</b>	<b>796,502</b>	<b>\$795,039</b>	<b>\$902,259</b>

### STORM WATER FUND 2013-14 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.

<b>Classification</b>	<b>2013-14 Budget</b>		<b>Increase / ( Decrease) From 2012-13 Budget</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
Personal Services	\$366,848	40.66%	\$23,554	6.86%
Supplies	7,220	0.80%	1,220	20.33%
Services	376,073	41.68%	97,806	35.15%
Maintenance	83,886	9.30%	0	0.00%
Capital Outlay	2,000	0.22%	2,000	N/A
Other	<u>66,232</u>	<u>7.34%</u>	<u>(17,360)</u>	<u>(20.77%)</u>
<b>TOTAL</b>	<b>\$902,259</b>	<b>100.00%</b>	<b>\$107,220</b>	<b>13.49%</b>

Personal Services comprises 40.66% of the 2013-14 Storm Water budget and provides funding for seven full-time positions. This category will experience a \$23,554 increase compared to last year's budget, with the additional funds being used to cover the cost of the 5% merit increase.

The budget for Supplies is \$7,220. This represents a \$1,220 increase over the previous year, with the majority of the increase being used to purchase computer programs.

The Services category reflects a budget of \$376,073, up \$97,806 compared to last year's number. The increase will 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 \$17,360 decrease in Other expenditures is due to a reduction in the administrative fee. This fee is paid by the Storm Water Fund to the General Fund in exchange for certain services.

The Capital Outlay category has a budget of \$2,000. Last year, there was no budget for this line item. The additional funds will be used to purchase data processing equipment.

### Fund Balance

In 2012-13, fund balance decreased by \$80,302, or 16.82%, compared to the 2011-12 ending fund balance of \$477,511. The decrease is due to the introduction of a GF administrative fee and to an increase in personnel costs. These budgetary increases were approved during the 2012-13 budget process. In 2013-14, revenues are expected to reach \$715,000, and expenditures are estimated to be \$902,259, resulting in a projected fund balance of \$209,950.

**STORM WATER FUND**

**CAPITAL OUTLAY**

<b>Fund and Department/Division</b>	<b>Item</b>	<b>Item Total</b>	<b>Total</b>
<b>STORM WATER FUND</b>			
Storm Water	Data Processing Equipment	<u>\$2,000</u>	
	Subtotal Storm Water		\$2,000
	<b>TOTAL CAPITAL OUTLAY – STORM WATER FUND</b>		<u><b>\$2,000</b></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).

<b>Departmental Goals/(City's Value Statement Goals)</b>	<b>Number of Curb Miles Swept</b>										
<ol style="list-style-type: none"> <li>1. Maintain compliance as a Phase II MS4./(Excellence)</li> <li>2. Perform and monitor activities of the six minimum control measures./(Direction)</li> </ol>	<table border="1" style="margin: 0 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>2011-12</td> <td>15,848</td> </tr> <tr> <td>2012-13</td> <td>16,000</td> </tr> <tr> <td>2013-14</td> <td>16,000</td> </tr> </tbody> </table>			Fiscal Year	Number of Curb Miles Swept	2011-12	15,848	2012-13	16,000	2013-14	16,000
Fiscal Year	Number of Curb Miles Swept										
2011-12	15,848										
2012-13	16,000										
2013-14	16,000										
<b>Objectives / Performance Measures</b>	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>								
<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	2								
2. Conduct household hazardous waste collection events.	2	2	2								
3. Conduct good housekeeping/pollution prevention employee training (number of employees trained)	111	160	160								
4. Number of curb miles swept.	15,848	16,000	16,000								
5. Conduct visual inspection and cleaning of drainage facilities.	2	2	2								
6. Conduct walk-through inspections of construction sites.	10	150	150								
7. Provide timely review of construction Storm Water Pollution Prevention Plans.	5	125	50								

## STORM WATER MANAGEMENT

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$220,024	\$340,608	\$343,294	\$366,848
Supplies	1,118	6,000	6,000	7,220
Services	246,055	278,267	278,267	376,073
Maintenance	75,750	88,035	83,886	83,886
Capital Outlay	2,191	0	0	2,000
Other	<u>0</u>	<u>83,592</u>	<u>83,592</u>	<u>66,232</u>
<b>Total Expenditures</b>	<b>\$545,138</b>	<b>\$796,502</b>	<b>\$795,039</b>	<b>\$902,259</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
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>
<b>Total Personnel</b>	<b>7</b>	<b>7</b>	<b>7</b>

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Equipment Service Fund  
Overview

# EQUIPMENT SERVICE FUND

## OVERVIEW

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	\$7,984,720	\$9,332,907	\$8,077,140	\$5,376,023
<b>CURRENT REVENUES</b>				
Rental Revenue	\$10,921,978	\$11,989,099	\$11,989,099	\$13,961,593
Interest Income	26,739	25,000	0	0
Other Revenue	137,083	491,132	242,184	249,132
<b>TOTAL CURRENT REVENUES</b>	\$11,085,800	\$12,505,231	\$12,231,283	\$14,210,725
<b>TOTAL FINANCING SOURCES</b>	\$19,070,520	\$21,838,138	\$20,308,423	\$19,586,748
<b>EXPENDITURES</b>				
Personal Services	\$1,146,146	\$1,209,952	\$1,227,220	\$1,495,752
Supplies	2,687,922	2,870,281	2,869,500	2,869,500
Services	368,636	622,514	564,514	536,316
Maintenance	1,869,333	2,496,230	2,485,690	2,525,690
Capital Outlay	119,939	416,182	170,000	824,299
GF Administrative Fee	446,188	455,263	455,263	450,731
<b>Total Operating Expenditures</b>	\$6,638,164	\$8,070,422	\$7,772,187	\$8,702,288
Equipment Replacement	3,099,449	8,391,693	7,993,750	7,064,949
<b>TOTAL EXPENDITURES</b>	\$9,737,613	\$16,462,115	\$15,765,937	\$15,767,237
<b>ENDING FUND BALANCE</b>	\$9,332,907	\$5,376,023	\$4,542,486	\$3,819,511

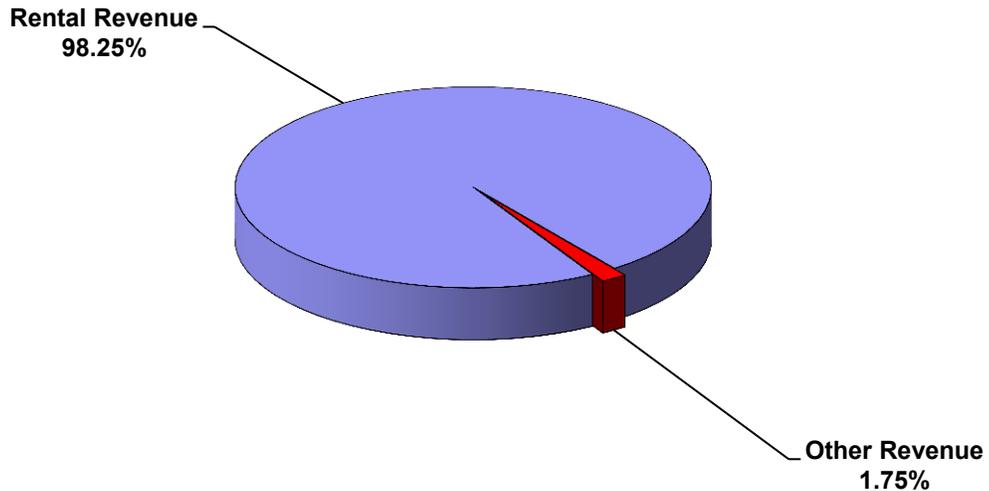
# EQUIPMENT SERVICE FUND

## OVERVIEW

### Revenues

	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Rental Revenue	\$10,921,978	\$11,989,099	\$11,989,099	\$13,961,593
Interest Income	26,739	25,000	0	0
Other Revenue	<u>137,083</u>	<u>491,132</u>	<u>242,184</u>	<u>249,132</u>
<b>Total Revenue</b>	<u><u>\$11,085,800</u></u>	<u><u>\$12,505,231</u></u>	<u><u>\$12,231,283</u></u>	<u><u>\$14,210,725</u></u>

**EQUIPMENT SERVICE FUND  
2013-14 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. Each department contributes funds toward the cost of maintaining the communications system. The amount of the contribution is based upon the number of users in the department. The scope of this fund is also being broadened to include acquisitions of other major assets to be used by the operating funds.

For fiscal year 2013-14, the Equipment Service Fund total revenue will increase by \$1,979,442 over the last year's budget. The following is a comparative summary of revenues by source of the Equipment Service Fund.

<u>Source</u>	<b>2013-14 Budget</b>		<b>Increase / (Decrease) from 2012-13 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Rental Revenue	\$13,961,593	98.25%	\$1,972,494	16.45%
Interest Income	0	0.00%	0	N/A
Other Revenue	<u>249,132</u>	<u>1.75%</u>	<u>6,948</u>	<u>2.87%</u>
<b>TOTAL</b>	<b>\$14,210,725</b>	<b>100.00%</b>	<b>\$1,979,442</b>	<b>16.18%</b>

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 2013-14, Rental Revenue will increase by 16.45% compared to the previous year, and will account for over 98% of the total revenue for this fund.

Over the past few years, the decline in interest rates has had a negative impact on Interest Income. As a result of this trend, Interest Income has not been identified as a source of revenue in the 2013-14 budget.

Other Revenue includes various miscellaneous sources of revenue. This category makes up 1.75% of the fund's total revenue and is expected to remain at the same level as last year. The \$249,132 budget for this line item represents a 2.87% increase over 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.

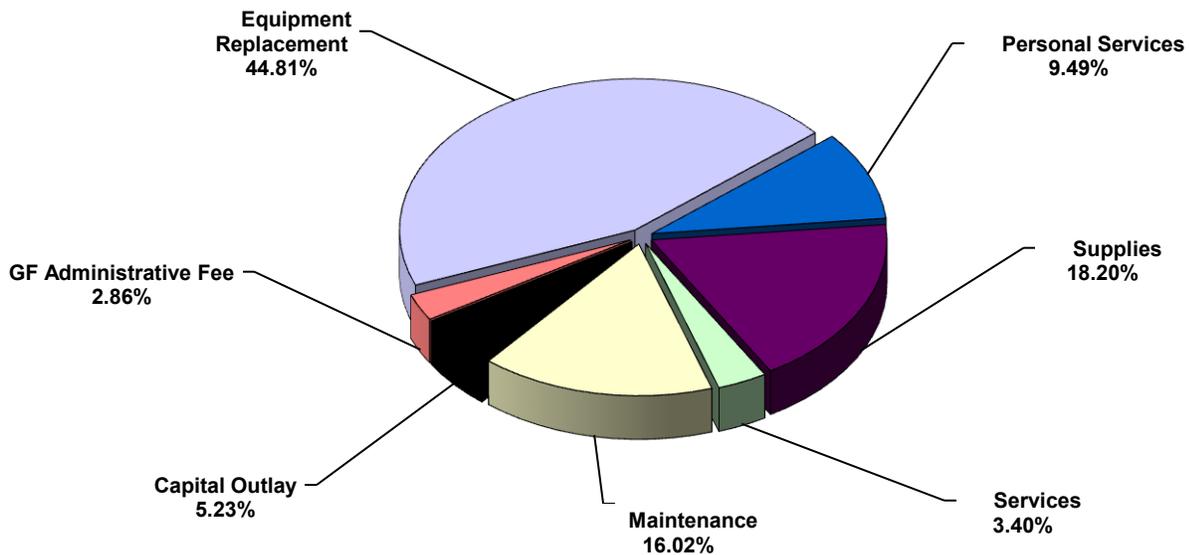
# EQUIPMENT SERVICE FUND

## OVERVIEW

### Expenditures By Classification

	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Personal Services	\$1,146,146	\$1,209,952	\$1,227,220	\$1,495,752
Supplies	2,687,922	2,870,281	2,869,500	2,869,500
Services	368,636	622,514	564,514	536,316
Maintenance	1,869,333	2,496,230	2,485,690	2,525,690
Capital Outlay	119,939	416,182	170,000	824,299
GF Administrative Fee	446,188	455,263	455,263	450,731
Equipment Replacement	3,099,449	8,391,693	7,993,750	7,064,949
<b>Total Expenditures</b>	<u>\$9,737,613</u>	<u>\$16,462,115</u>	<u>\$15,765,937</u>	<u>\$15,767,237</u>

### EQUIPMENT SERVICE FUND 2013-14 EXPENDITURES BY CLASSIFICATION



# EQUIPMENT SERVICE FUND

## OVERVIEW

### Expenditures

The operating expenditures for fiscal year 2013-14 are expected to increase by \$930,101 over 2012-13 budgeted operating expenditures. The overall budget for this fund, including Equipment Replacement, will increase by a total of \$1,300, or 0.01%. The following is a comparative summary of expenditures by classification.

<b>Classification</b>	<b>2013-14 Budget</b>		<b>Increase/(Decrease) From 2012-13 Budget</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
Personal Services	\$1,495,752	9.49%	\$268,532	21.88%
Supplies	2,869,500	18.20%	0	0.00%
Services	536,316	3.40%	(28,198)	(5.00%)
Maintenance	2,525,690	16.02%	40,000	1.61%
Capital Outlay	824,299	5.23%	654,299	384.88%
GF Administrative Fee	<u>450,731</u>	<u>2.86%</u>	<u>(4,532)</u>	<u>(1.00%)</u>
Total Operating	\$8,702,288	55.19%	930,101	11.97%
Equipment Replacement	<u>7,064,949</u>	<u>44.81%</u>	<u>(928,801)</u>	<u>(11.62%)</u>
<b>TOTAL</b>	\$15,767,237	100.00%	\$1,300	0.01%

The 2013-14 staffing level for the Equipment Service Fund is at 26, four more positions than were funded in the previous year. The new positions include one Fleet Asset Manager, one Garage Supervisor, one Auto/Truck Technician, and one Equipment Services Clerk. The budget for this category is \$1,495,752. This reflects a \$268,532, or 21.88%, increase over last year's number. The majority of the increase will be used to fund the four new positions and the 5% merit increase.

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

The Services category will realize a decrease of \$28,198, or 5.00%. This decrease is primarily due to a reduction in the budgets for technology charges and electricity.

The Maintenance category will increase by \$40,000 in the upcoming fiscal year, with the additional funding being used to cover software maintenance costs.

The budget for Capital Outlay will increase by \$654,299. Almost all of the increase will be used to purchase SCBA air packs for the Fire Department.

The General Fund Administrative Fee is paid as compensation for services that the General Fund provides to the Equipment Service Fund. The 2013-14 budget for this line item will reflect a \$4,532, or 1.00% decrease.

## EQUIPMENT SERVICE FUND

### OVERVIEW

#### **Expenditures (cont'd.)**

Equipment Replacement has decreased by \$928,801, or 11.62%, compared to the 2012-13 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.

#### **Fund Balance**

In 2012-13, the fund balance decreased by \$3,956,884, or 42.40%, compared to the 2011-12 ending fund balance of \$9,332,907. Most of the decrease in fund balance was used to purchase vehicles and equipment. These purchases were approved when the 2012-13 budget was adopted. Revenues are expected to reach \$14,210,725 in 2013-14, and expenditures are estimated at \$15,767,237, resulting in an ending fund balance of \$3,819,511.

# EQUIPMENT SERVICE FUND

## CAPITAL OUTLAY

<b>Department/Description</b>	<b>Cost</b>
<b>Building Inspection</b>	
(4) 1/2 Ton Crew Cab at \$25,000 each	\$100,000
(4) Amber/White Light Bars at \$3,800 each	15,200
<b>Building Services</b>	
(2) Trailer	12,500
(4) 3/4 Ton at \$23,000 each	92,000
(4) Utility Body 3/4 Ton at \$8,500 each	34,000
(4) Lift Gates at \$2,900 each	11,600
(1) Soda Blaster	3,500
<b>Community Development - Code Enforcement</b>	
(1) Pickup 1/2 Ton	23,000
(1) Amber/White Light Bar	3,800
<b>Community Development - Neighborhood Development</b>	
(3) Pickup 1/2 Ton at \$23,000 each	69,000
<b>Community Development - Neighborhood Development Inspection</b>	
(2) Pickup 1/2 Ton	46,000
(5) Amber/White Light Bars at \$3,800 each	19,000
<b>Community Development - HOME</b>	
(1) Pickup 1/2 Ton	23,000
(1) Amber/White Light Bar	3,800
<b>Community Development - Rehab Administration</b>	
(2) Pickup 1/2 Ton	46,000
(2) Amber/White Light Bars at \$3,800 each	7,600
<b>Community Development - Demo</b>	
(1) Pickup 1/2 Ton	23,000
(1) Amber/White Light Bar	3,800
<b>Engineering</b>	
(2) 1/2 Ton Crew Cab at \$25,000 each	50,000
(2) Amber/White Light Bars at \$3,800 each	7,600
<b>Equipment Services</b>	
(1) Forklift	50,000
(1) RTV	16,500
<b>Fire Administration</b>	
(1) Tahoe	28,000
(1) Cost to Upfit Fire Department Vehicle	20,000
<b>Fire Inspection</b>	
(3) Tahoes at \$28,000 each	84,000
(3) Cost to Upfit Fire Department Vehicles at \$20,000 each	60,000

**EQUIPMENT SERVICE FUND**  
**CAPITAL OUTLAY**

<b>Department/Description</b>	<b>Cost</b>
<b>Golf Course</b>	
(1) Aerator	30,000
(1) Core Harvester	15,000
(1) Sod Cutter	4,799
(1) Skid Loader 63hp	28,000
(1) Utility Tractor MX5100	25,000
(1) Multi Pro	45,000
(2) Greenmaster 3250 at \$70,000 each	140,000
(1) Groundmaster 4500 Riding Mower	65,000
(1) Auger	3,500
(1) Forks	1,250
<b>Parks and Recreation</b>	
(1) Skid Steer 65 hp	28,000
(1) Trailer Tandem Axle	5,000
(1) Pickup 1-Ton Flat Bed	30,000
(1) Material Delivery Unit	28,000
(1) 3/4 Ton	35,000
(1) Reelmaster 5510	60,000
<b>Police - Chief's Office</b>	
(1) Sedan Full-Size Unmarked	25,000
(1) Inneredge	2,500
<b>Police - Patrol</b>	
(2) Tahoes Unmarked at \$28,000 each	56,000
(2) Tahoes Marked at \$28,000 each	56,000
(1) Sedan Full-Size Unmarked	25,000
(10) Sedan Full-Size Marked (CV) at \$28,000 each	280,000
(1) 15 Passenger Van	38,000
(1) Red/Blue Light Bar	4,000
(4) Inneredge at \$2,500 each	10,000
(15) Cost to Upfit Police Package Vehicle at \$28,000 each	420,000
<b>Police - Traffic</b>	
(2) Inneredge at \$2,500 each	5,000
<b>Police - Animal Control</b>	
(3) Longbeds at \$28,000 each	84,000
(3) Amber/White Light Bars at \$3,800 each	11,400
(3) Animal Control Bodies at \$20,000 each	60,000
<b>Police - General Investigations</b>	
(1) 3/4 Ton Crew Cab	30,000
(2) Sedan 4-Door Unmarked at \$25,000 each	50,000
(1) Tahoe K-9	28,000
(1) 3/4 Ton Crew Cab 4x4	35,000
(13) Sedan Full-Size Unmarked at \$25,000 each	325,000
(8) Inneredge at \$2,500 each	20,000
(1) Cost to Upfit Police Package Vehicle	28,000

# EQUIPMENT SERVICE FUND

## CAPITAL OUTLAY

<b>Department/Description</b>	<b>Cost</b>
<b>Solid Waste</b>	
(4) Trailers at \$5,000 each	20,000
(1) 1-Ton Pickup	30,000
(1) Trailer	7,500
(1) RTV	16,500
(1) Trailer, Side Dump	10,000
(1) Trailer, Flat Bed	12,000
(6) Refuse Trucks at \$280,000 each	1,680,000
(1) 1-Ton (DRW) w/Compressor	30,000
(1) 3/4 Ton Crew Cab	30,000
(1) Refuse Roll-Off	140,000
(1) Skid Steer	65,000
(1) Grapppler	15,000
(3) Amber/White Light Bars at \$3,800 each	11,400
(1) Utility Body (1 Ton DRW)	12,500
(1) Truck Mounted Air Compressor	14,500
(3) Lift Gates at \$2,900 each	8,700
(1) Crane	10,600
(1) Roll-Off Hoist	75,000
<b>Storm Water</b>	
(2) Sweepers at \$225,000 each	450,000
<b>Street</b>	
(2) Trailers at \$5,000 each	10,000
(1) 5th Wheel Truck	100,000
(1) Roller, 6 Ton	90,000
(1) Roller, 12 Ton	88,000
(1) Grader	185,000
(2) 1-Ton DRW	60,000
(1) Mower Deck	12,000
(1) Mower	15,000
(2) Crew Cab w/Compressor at \$30,000 each	60,000
(1) Crack Shooter	85,000
(1) Riding Mower	18,500
(3) Amber/White Light Bars at \$3,800 each	11,400
(4) Utility Body (1 Ton DRW) at \$12,500 each	50,000
(4) Truck Mounted Air Compressors at \$14,500 each	58,000
(4) Stake Beds at \$15,000 each	60,000
<b>Traffic Engineering</b>	
(3) Trailers at \$5,000 each	15,000
(1) Epoxy Applicator	25,000
(1) Aerial Lift	110,000
(1) 1/2 Ton Crew Cab	25,000
(1) 1/2 Ton Regular Cab	23,000
(2) Amber/White Light Bars at \$3,800 each	7,600

# EQUIPMENT SERVICE FUND

## CAPITAL OUTLAY

<b>Department/Description</b>	<b>Cost</b>
<b>Utilities - Water Distribution</b>	
(1) 2 Wheel Utility Trailer	5,000
(2) Utility Trailers at \$5,000 each	10,000
(1) Tandem Trailer	5,000
(1) Pickup 3/4 Ton	23,000
(1) Tandem Trailer	5,000
(1) 3/4 Ton Pickup & Lift	23,000
(1) 1-Ton Pickup w/Compressor	30,000
(1) Trailer - Tilt	8,500
(3) Amber/White Light Bars at \$3,800 each	11,400
(1) Utility Body 3/4 Ton	8,500
(1) Utility Body (1 Ton DRW)	12,500
(1) Truck Mounted Air Compressor	14,500
(2) Lift Gates at \$2,900 each	5,800
(1) Crane	10,600
<b>Utilities - Water Treatment</b>	
(1) Utility Trailer Tandem Axle	5,000
(1) Pickup 1/2 Ton	23,000
(1) Amber/White Light Bar	3,800
<b>Utilities - Derrington Plant</b>	
(1) Utility Trailer - 2 Wheel	5,000
(2) Utility Trailers Tandem Axle at \$5,000 each	10,000
(1) Utility Trailer Tandem Axle w/Pump	5,000
(1) Pickup 1/2 Ton	23,000
(1) Amber/White Light Bar	3,800
<b>Various Departments, Not Specified as of 7.22.13, Per Equipment Services</b>	
(100) Automated Vehicle Locators at \$770 each	77,000
<b>EQUIPMENT REPLACEMENT TOTAL</b>	<u><u>\$7,064,949</u></u>
<b>Fire - Special Replacement</b>	<u><u>\$725,299</u></u>

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Equipment Service Fund  
Detail by Department/Division

**EQUIPMENT SERVICE FUND**

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**DEPARTMENTS/DIVISIONS**

**Equipment Services  
Communications  
Equipment Replacement**

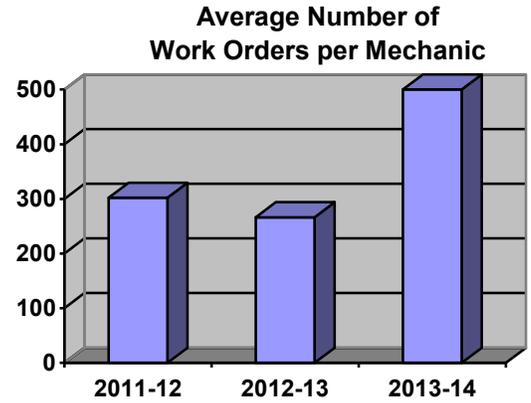
## EQUIPMENT SERVICES

**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. Maintain and invest the capital and labor to sustain a growing fleet./(Service)



<b>Objectives / Performance Measures</b>	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>
<u>Workload</u>			
1. Labor Hours	19,640	20,000	14,000
2. Work Orders Written	4,545	4,000	3,000
<u>Effectiveness</u>			
1. Maintenance Costs – Total Fleet	\$1,995,227	\$2,450,112	\$2,695,000
2. Number of Mechanics	15	9	6
<u>Efficiency</u>			
1. Average Number of Work Orders per Mechanic	302	266	500
2. Average Number of Hours per Work Order	4.44	5.0	4.66

## EQUIPMENT SERVICES

### Expenditures by Classification

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$1,146,146	\$1,209,952	\$1,227,220	\$1,495,752
Supplies	2,687,082	2,869,281	2,868,500	2,868,500
Services	351,429	622,514	564,514	536,316
Maintenance	1,869,333	2,496,230	2,485,690	2,525,690
Capital Outlay	52,925	100,000	100,000	100,000
Other Requirements	<u>446,188</u>	<u>455,263</u>	<u>455,263</u>	<u>450,731</u>
<b>Total Expenditures</b>	<b>\$6,553,103</b>	<b>\$7,753,240</b>	<b>\$7,701,187</b>	<b>\$7,976,989</b>

### Personnel by Job Title

	<b>2011-12 <u>Fiscal Year</u></b>	<b>2012-13 <u>Fiscal Year</u></b>	<b>2013-14 <u>Fiscal Year</u></b>
Director of Equipment Services	1	1	1
Garage Supervisor	1	1	2
Senior Administrative Assistant	1	1	1
Service Advisor	1	1	1
Paint & Body Technician	1	1	1
Auto / Truck Technician	11	11	12
Lubrication Specialist	2	2	2
Fleet Worker	3	3	3
Asset Manager	0	0	1
Clerk	<u>0</u>	<u>0</u>	<u>1</u>
<b>Total Personnel</b>	<b>21</b>	<b>21</b>	<b>25</b>

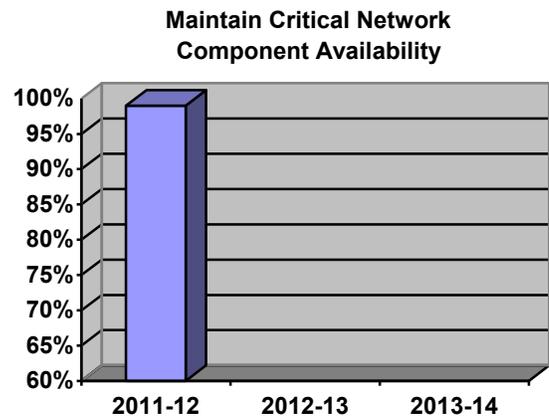
# COMMUNICATIONS

**Mission**

In order for City of Odessa employees to meet the business needs of the City, Information Services offers City departments telecommunications and data processing services that provide comprehensive electronic communications, responsive system access, data integrity and data security in a way that reflects service excellence qualities of technical ability, timeliness, reliability and personalized attention.

**Departmental Goals/(City's Value Statement Goals)**

1. Continue efforts to eliminate paper forms by creating & managing electronic documents. (Organization)
2. Continue to provide state-of-the-art computer and communications tools for City staff. (Excellence)



**Objectives / Performance Measures**

Effectiveness

1. Provide AS/400 system availability to meet all critical application scheduling requirements.
2. Maintain critical network component availability at 95% or better of scheduled availability.
3. Maintain central radio system availability 100% of the time.
4. Respond to all critical computer and radio system emergencies within two hours.
5. Maintain a customer work order satisfaction level of good/excellent 95% of the time.

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Target</u></b>

	99%	N/A *	N/A *
	99%	N/A *	N/A *
	99%	N/A *	N/A *
	100%	N/A *	N/A *
	100%	N/A *	N/A *

\* In 2012-13, the Communications Division was combined with the Information Technology Department & transferred to the Information Technology Fund.

## COMMUNICATIONS

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	17,207	0	0	0
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$17,207</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Senior Administrative Assistant	1	0	0
I.T. Support Specialist	0	0	0
Communications Coordinator	1	0	0
Communications Technician	<u>1</u>	<u>0</u>	<u>0</u>
<b>Total Personnel</b>	<b>3</b>	<b>0</b>	<b>0</b>

## 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, machinery, and communication equipment. After the useful life of the asset has been exhausted, the equipment is replaced using rental funds paid by user departments.

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$0	\$0	\$0	\$0
Supplies	840	1,000	1,000	1,000
Services	0	0	0	0
Maintenance	0	0	0	0
Capital Outlay	<u>3,166,463</u>	<u>8,707,875</u>	<u>8,063,750</u>	<u>7,789,248</u>
<b>Total Expenditures</b>	<b>\$3,167,303</b>	<b>\$8,708,875</b>	<b>\$8,064,750</b>	<b>\$7,790,248</b>

**CITY OF ODESSA**

**FY 2013-14**

**ADOPTED BUDGET**

Information Technology Fund  
Overview

## INFORMATION TECHNOLOGY FUND

### OVERVIEW

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	\$0	\$0	\$0	\$372,346
<b>CURRENT REVENUES</b>				
Rental Radio/Elec. Equipment	\$0	\$396,488	\$396,488	\$396,488
Internet Charges	0	62,235	62,235	68,200
Technology Charges	0	2,864,762	2,864,762	2,962,376
Interest Income	0	600	0	0
<b>TOTAL CURRENT REVENUES</b>	\$0	\$3,324,085	\$3,323,485	\$3,427,064
<b>TOTAL FINANCING SOURCES</b>	\$0	\$3,324,085	\$3,323,485	\$3,799,410
<b>EXPENDITURES</b>				
Personal Services	\$0	\$1,223,063	\$1,340,765	\$1,427,612
Supplies	0	356,032	356,032	731,032
Services	0	506,833	448,441	269,911
Maintenance	0	664,389	664,389	692,541
Capital Outlay	0	18,421	18,421	18,421
<b>Total Operating Expenditures</b>	\$0	\$2,768,738	\$2,828,048	\$3,139,517
Computer Replacement	\$0	\$183,001	\$183,001	\$183,001
<b>TOTAL EXPENDITURES</b>	\$0	\$2,951,739	\$3,011,049	\$3,322,518
<b>ENDING FUND BALANCE</b>	\$0	\$372,346	\$312,436	\$476,892

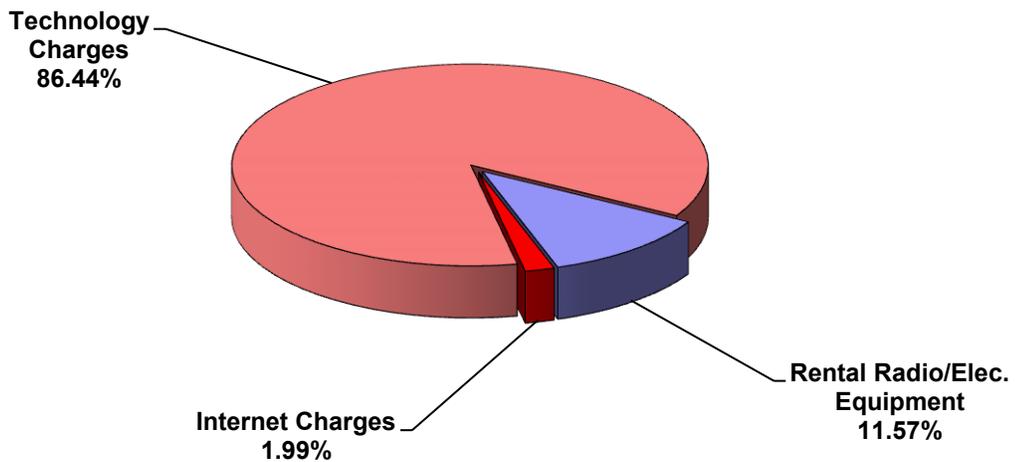
# INFORMATION TECHNOLOGY FUND

## OVERVIEW

### Revenues

	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Rental Radio/Elec. Equipment	\$0	\$396,488	\$396,488	\$396,488
Internet Charges	0	62,235	62,235	68,200
Technology Charges	0	2,864,762	2,864,762	2,962,376
Interest Charges	0	600	0	0
<b>Total Revenue</b>	<u>\$0</u>	<u>\$3,324,085</u>	<u>\$3,323,485</u>	<u>\$3,427,064</u>

**INFORMATION TECHNOLOGY FUND  
2013-14 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: Rental Radio/Electric Equipment revenue, Internet Charges revenue, and Technology Charges revenue.

Rental Radio/Electric Equipment revenue is paid to the fund for the use and repair of telephone lines and the maintenance and replacement of radio equipment.

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

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.

The following is a summary of budgeted Information Technology revenues.

<u>Source</u>	<b>2013-14 Budget</b>		<b>Increase/(Decrease) from 2012-13 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Rental Radio/Elec. Equip.	\$396,488	11.57%	\$0	0.00%
Internet Charges	68,200	1.99%	5,965	9.58%
Technology Charges	<u>2,962,376</u>	<u>86.44%</u>	<u>97,614</u>	<u>3.41%</u>
<b>TOTAL</b>	<b>\$3,427,064</b>	<b>100.00%</b>	<b>\$103,579</b>	<b>3.12%</b>

Together, Rental Radio/Electric Equipment and Internet Charges will generate \$464,688, or 13.56%, of the total fund revenue in 2013-14. Rental Radio/Electric Equipment revenue is expected to remain at the same level as last year. However, Internet charges are projected to increase by \$5,965, or 9.58%.

Technology Charges revenue is expected to reach \$2,962,376 in the upcoming fiscal year, accounting for 86.44% of the Information Technology Fund's budgeted revenue. Projections indicate that this category will generate \$97,614, or 3.41%, more revenue than was generated in 2012-13.

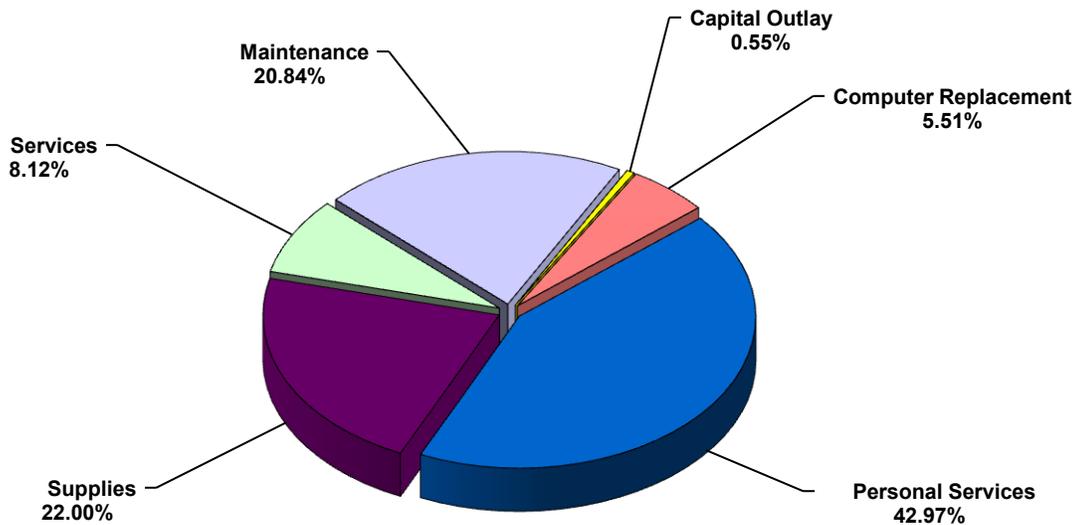
# INFORMATION TECHNOLOGY FUND

## OVERVIEW

### Expenditures By Classification

	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Personal Services	\$0	\$1,223,063	\$1,340,765	\$1,427,612
Supplies	0	356,032	356,032	731,032
Services	0	506,833	448,441	269,911
Maintenance	0	664,389	664,389	692,541
Capital Outlay	0	18,421	18,421	18,421
Computer Replacement	<u>0</u>	<u>183,001</u>	<u>183,001</u>	<u>183,001</u>
<b>Total Expenditures</b>	<u><u>\$0</u></u>	<u><u>\$2,951,739</u></u>	<u><u>\$3,011,049</u></u>	<u><u>\$3,322,518</u></u>

### INFORMATION TECHNOLOGY FUND 2013-14 EXPENDITURES BY CLASSIFICATION



# INFORMATION TECHNOLOGY FUND

## OVERVIEW

### Expenditures

The 2013-14 operating expenditures for the newly-established Information Technology Fund are expected to reach \$3,139,517. The total budget for this fund, including \$183,001 in Computer Replacement costs, is \$3,322,518. Below is a summary of budgeted expenditures for the Information Technology Fund.

<u>Classification</u>	<b>2013-14 Budget</b>		<b>Increase / ( Decrease) From 2012-13 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$1,427,612	42.97%	\$86,847	6.48%
Supplies	731,032	22.00%	375,000	105.33%
Services	269,911	8.12%	(178,530)	(39.81%)
Maintenance	692,541	20.84%	28,152	4.24%
Capital Outlay	18,421	0.55%	0	0.00%
Total Operating	\$3,139,517	94.48%	\$311,469	11.01%
Computer Replacement	183,001	5.51%	0	0.00%
<b>TOTAL</b>	<b>\$3,322,518</b>	<b>100.00%</b>	<b>\$311,469</b>	<b>10.34%</b>

The 2013-14 Personal Services budget of \$1,427,612 comprises 42.97% of the Information Technology budget and provides funding for eighteen full-time positions. Funding for this category is up \$86,847 compared to last year's budget. The majority of the additional funding will be used to cover the cost of the 5% merit increase.

The Supplies category reflects a budget of \$731,032 and accounts for 22.00% of the total budget. The current funding level represents an increase of \$375,000 over the previous year, with the entire increase being used to fund computer program purchases.

In 2012-13, the budget for Services included a one-time allocation of \$200,000 for network re-architecting. This funding was removed from the 2013-14 budget. As a result, the \$269,911 budget for this category reflects a decrease of \$178,530 compared to the previous year.

The \$692,541 budget for Maintenance represents a \$28,152, or 4.24%, increase compared to the 2012-13 budget. The entire increase will be used to cover software maintenance costs.

The Capital Outlay budget of \$18,421 is used to purchase or replace office machinery and equipment. Funding for this category remains at the 2012-13 level.

The 2013-14 Computer Replacement budget remains at \$183,001. Annual technology charges will increase this budget over time, making it possible to replace computers every four years.

### Fund Balance

This is the second year that the Information Technology Fund has been in operation. The 2012-13 fund balance reflects a \$372,346 increase compared to the 2011-12 fund balance of \$0. In 2013-14, revenues are expected to reach \$3,427,064, and expenditures are estimated at \$3,322,518, resulting in a projected fund balance of \$476,892.

# INFORMATION TECHNOLOGY FUND

## CAPITAL OUTLAY

<b>Fund and Department/Division</b>	<b>Item</b>	<b>Item Total</b>	<b>Total</b>
<b>INFORMATION TECHNOLOGY FUND</b>			
Computer Replacement	Data Processing Equipment	<u>\$183,001</u>	
	Subtotal for Computer Replacement		<u>\$183,001</u>
Information Technology	Machinery and Equipment	<u>18,421</u>	
	Subtotal Information Technology		<u>18,421</u>
	<b>TOTAL CAPITAL OUTLAY – IT FUND</b>		<u><u>\$201,422</u></u>

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# INFORMATION TECHNOLOGY

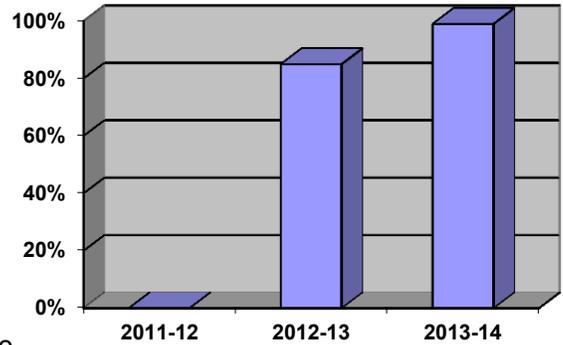
## Mission

In order for City of Odessa employees to meet the business needs of the City, Information Technology offers City departments telecommunications and data processing services that provide comprehensive electronic communications, responsive system access, data integrity and data security in a way that reflects service excellence qualities of technical ability, timeliness, reliability and personalized attention.

### Departmental Goals/(City's Value Statement Goals)

1. Execute Year One Strategic Planning Goals.
  - a. Phase 1 plan to re-architect network to create stability & establish customer confidence in accessing applications, data & Internet internally & for our mobile employees./(Direction)
  - b. Centralize Microsoft software spending & establish large discounts & software upgradeability in the future by purchasing a Microsoft Enterprise purchasing agreement./(Direction)
  - c. Provide extensive training to IT staff to maintain knowledge & skill sets required to support best of breed applications./(Excellence)
  - d. Centralize ownership of computer/network assets into IT to simplify management of a standardized replacement program based on type of equipment. /(Direction)
  - e. Purchase a management application to facilitate the ease of maintaining mobile data equipment while out in the field./(Support)
2. Execute Year Two Strategic Planning Goals.
  - a. Completed Phase 1 and begin Phase 2 plan to re-architect network to create stability and establish customer confidence in accessing applications, data & internet for internal and mobile users./(Direction/Excellence)
  - b. Continue to provide training to reinforce skill competencies of technical staff./(Excellence)
  - c. Further enhance and improve Public Safety Operations in assisting them locate, purchase and implement a Fire Records Management system and improve Paging and Toning in all stations./(Excellence)
  - d. Architect and implement cost sharing mechanism for local agencies to share the City's public safety radio and Motorola CAD/RMS system./(Direction)
  - e. Architect and form an IT Governance committee./(Direction/Excellence)

**Maintain Network Component Availability at Least 95% of the Time**



### Objectives / Performance Measures

<u>Objectives / Performance Measures</u>	<u>FY 2011-12 Actual*</u>	<u>FY 2012-13 Estimate</u>	<u>FY 2013-14 Target</u>
<u>Effectiveness</u>			
1. Provide application availability to meet all critical application scheduling requirements.	N/A	80%	90%
2. Maintain critical network component availability at 95% or better of scheduled availability.	N/A	85%	99%
3. Maintain central radio system availability 100% of the time.	N/A	99%	99%
4. Respond to all critical computer and radio system emergencies within two hours.	N/A	100%	100%
5. Maintain a customer work order satisfaction level of good/excellent 95% of the time.	N/A	100%	100%
6. Projects – open/completed	N/A	40/30	30/25

\* In 2012-13, the Information Technology Department was moved to the Information Technology Fund.

## INFORMATION TECHNOLOGY

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$0	\$1,223,063	\$1,340,765	\$1,427,612
Supplies	0	356,032	356,032	731,032
Services	0	506,833	448,441	269,911
Maintenance	0	664,389	664,389	692,541
Capital Outlay	0	201,422	201,422	201,422
Computer Replacement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$2,951,739</b>	<b>\$3,011,049</b>	<b>\$3,322,518</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Director of Information Technology	0	1	1
H.T.E. Systems Analyst	0	1	1
H.T.E. Systems Supervisor	0	1	1
Infrastructure Supervisor	0	1	1
IT Support Analyst	0	1	1
IT Support Specialist	0	3	3
Network Support Specialist	0	1	1
Projects and Support Supervisor	0	1	1
Software Systems Analyst	0	1	1
Software Systems Specialist	0	3	3
Software Systems Supervisor	0	1	1
Senior Administrative Assistant	0	1	1
System Administrator	0	1	1
Training Specialist	<u>0</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>0</b>	<b>18</b>	<b>18</b>

## INFORMATION TECHNOLOGY

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### Computer Replacement

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	0	0	0	0
Capital Outlay	0	183,001	183,001	183,001
Other Requirements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$183,001</b>	<b>\$183,001</b>	<b>\$183,001</b>

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Risk Management Fund  
Overview

# RISK MANAGEMENT FUND

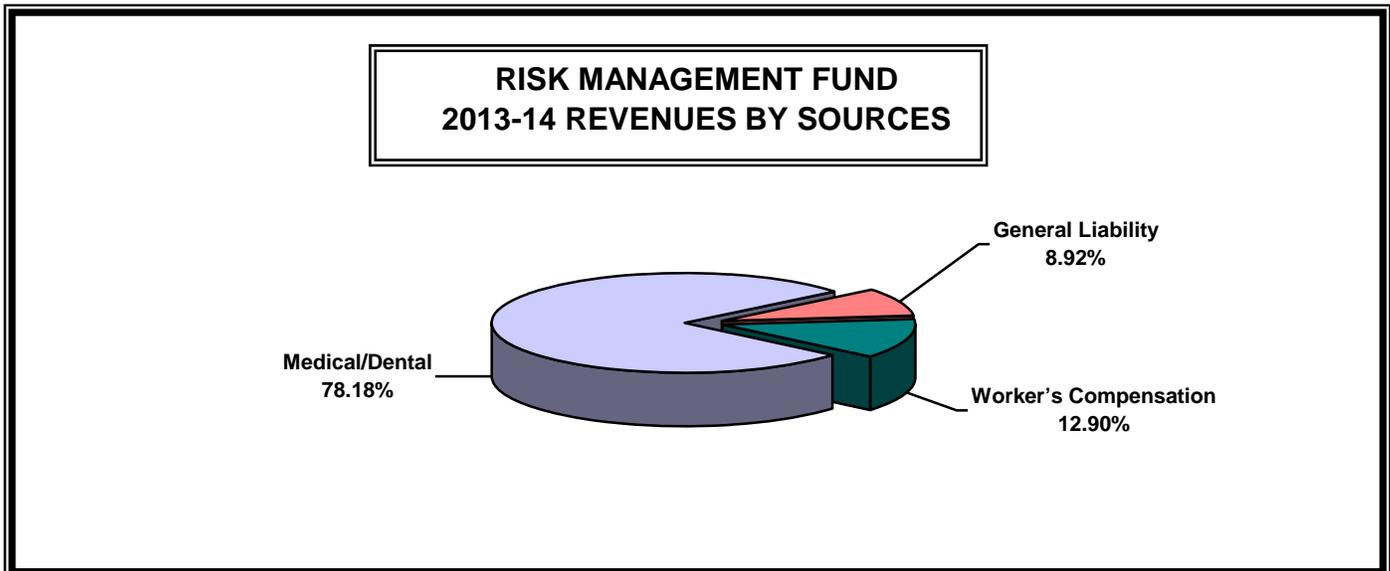
## OVERVIEW

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	\$1,970,525	\$3,123,372	\$2,209,250	\$3,654,267
<b>CURRENT REVENUES</b>				
Medical/Dental	\$7,727,639	\$7,913,560	\$7,906,560	\$7,913,560
General Liability	877,874	890,000	890,000	890,000
Workers' Compensation	1,163,405	1,300,000	1,100,000	1,300,000
Insurance Claim Recovery	306,121	121,800	44,300	50,300
Interest Income	11,444	10,000	0	0
Miscellaneous Income	0	0	0	0
<b>TOTAL CURRENT REVENUES</b>	\$10,086,483	\$10,235,360	\$9,940,860	\$10,153,860
<b>TOTAL FINANCING SOURCES</b>	\$12,057,008	\$13,358,732	\$12,150,110	\$13,808,127
<b>EXPENDITURES</b>				
Administration	\$366,355	\$516,425	\$507,350	\$522,840
Benefits	1,066,555	1,659,161	1,658,083	1,671,716
Medical/Dental Claims	4,864,106	4,989,859	4,989,859	5,389,859
General Liability	824,456	849,680	849,680	849,680
Workers' Compensation	817,626	657,220	657,220	657,220
Health and Wellness	185,453	256,637	221,271	228,787
Clinical Services	440,970	398,248	428,177	438,413
GF Administrative Fee	368,115	377,235	377,235	370,136
<b>TOTAL EXPENDITURES</b>	\$8,933,636	\$9,704,465	\$9,688,875	\$10,128,651
<b>ENDING FUND BALANCE</b>	\$3,123,372	\$3,654,267	\$2,461,235	\$3,679,476

# RISK MANAGEMENT FUND

## OVERVIEW

Revenues	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>Medical/Dental</b>				
Insurance Claim Recovery	\$64,882	\$25,000	\$25,000	\$25,000
Self Funding Insurance	7,627,360	7,810,560	7,810,560	7,810,560
Life Insurance	100,279	103,000	96,000	103,000
Miscellaneous	20,783	11,500	0	0
Interest	8,875	7,775	0	0
Subtotal Revenue	<u>\$7,822,179</u>	<u>\$7,957,835</u>	<u>\$7,931,560</u>	<u>\$7,938,560</u>
<b>General Liability</b>				
Self Funding Insurance	\$877,874	\$890,000	\$890,000	\$890,000
Auto Claim Recovery	19,842	70,000	4,000	10,000
G/L Claim Recovery	3,849	5,300	5,300	5,300
Property Insurance Recovery	0	0	0	0
Interest	1,024	944	0	0
Subtotal Revenue	<u>\$902,589</u>	<u>\$966,244</u>	<u>\$899,300</u>	<u>\$905,300</u>
<b>Worker's Compensation</b>				
Self-Funding Insurance	\$1,163,405	\$1,300,000	\$1,100,000	\$1,300,000
WC Claim Recovery	196,765	10,000	10,000	10,000
Interest	1,545	1,281	0	0
Subtotal Revenue	<u>\$1,361,715</u>	<u>\$1,311,281</u>	<u>\$1,110,000</u>	<u>\$1,310,000</u>
<b>Total Revenue</b>	<u><u>\$10,086,483</u></u>	<u><u>\$10,235,360</u></u>	<u><u>\$9,940,860</u></u>	<u><u>\$10,153,860</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. Medical/Dental is the largest revenue source for this fund at \$7,938,560, or 78.18%, of total revenue for the entire 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.

Medical/dental rates will not increase in fiscal year 2013-14. It is anticipated that the revenues generated in the upcoming year will be sufficient to offset any increases in expenditures.

<u>Source</u>	<b>2013-14 Budget</b>		<b>Increase/(Decrease) from 2012-13 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Medical/Dental	\$7,938,560	78.18%	\$7,000	0.09%
General Liability	905,300	8.92%	6,000	0.67%
Workers' Compensation	<u>1,310,000</u>	<u>12.90%</u>	<u>200,000</u>	<u>18.02%</u>
<b>TOTAL</b>	<b>\$10,153,860</b>	<b>100.00%</b>	<b>\$213,000</b>	<b>2.14%</b>

The 2013-14 budgeted revenues total \$10,153,860, a \$213,000, or 2.14% increase over last year's 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.

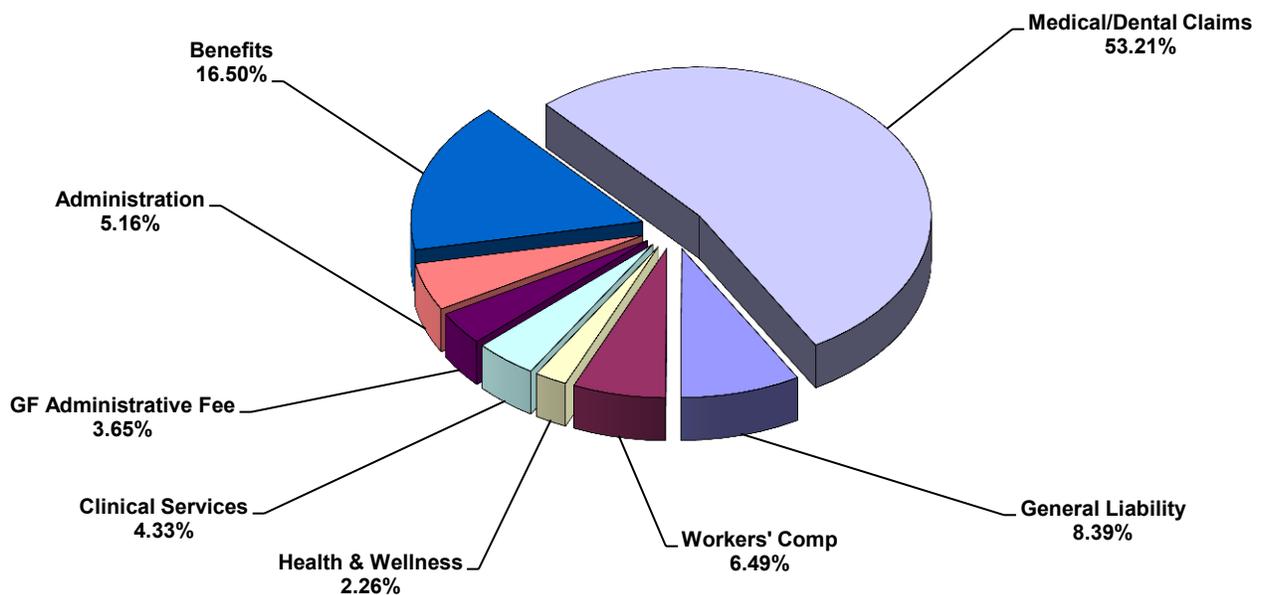
# RISK MANAGEMENT FUND

## OVERVIEW

### Expenditures By Classification

	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Administration	\$366,355	\$516,425	\$507,350	\$522,840
Benefits	1,066,555	1,659,161	1,658,083	1,671,716
Medical/Dental Claims	4,864,106	4,989,859	4,989,859	5,389,859
General Liability	824,456	849,680	849,680	849,680
Workers' Compensation	817,626	657,220	657,220	657,220
Health and Wellness	185,453	256,637	221,271	228,787
Clinical Services	440,970	398,248	428,177	438,413
GF Administrative Fee	368,115	377,235	377,235	370,136
<b>Total Expenditures</b>	<u>\$8,933,636</u>	<u>\$9,704,465</u>	<u>\$9,688,875</u>	<u>\$10,128,651</u>

### RISK MANAGEMENT FUND 2013-14 EXPENDITURES BY CLASSIFICATION



# RISK MANAGEMENT FUND

## OVERVIEW

### Expenditures

The total projected expenditures for the 2013-14 fiscal year are anticipated to increase by \$439,776 over the 2012-13 adopted budget. The following is a comparative summary of expenditures by classification.

<u>Classification</u>	<b>2013-14 Budget</b>		<b>Increase/(Decrease) From 2012-13 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Administration	\$522,840	5.16%	\$15,490	3.05%
Benefits	1,671,716	16.50%	13,633	0.82%
Medical/Dental Claims	5,389,859	53.21%	400,000	8.02%
General Liability	849,680	8.39%	0	0.00%
Workers' Compensation	657,220	6.49%	0	0.00%
Health & Wellness	228,787	2.26%	7,516	3.40%
Clinical Services	438,413	4.33%	10,236	2.39%
GF Administrative Fee	<u>370,136</u>	<u>3.65%</u>	<u>(7,099)</u>	<u>(1.88%)</u>
<b>TOTAL</b>	<b>\$10,128,651</b>	<b>100.00%</b>	<b>\$439,776</b>	<b>4.54%</b>

In 2013-14, expenditures for the Risk Management Fund will be held to a 4.54% increase over the previous year's budget, with the budgets of two of the divisions remaining at 2012-13 levels. The Administration budget for the upcoming fiscal year is \$522,840, up \$15,490 over last year's number. The additional funding will be used to cover the cost of the 5% merit increase.

The Benefits Division will realize a net increase of \$13,633, a 0.82% 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 represents a \$400,000, or 8.02%, increase over the previous year. This increase is the result of rising health care costs.

The 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 \$7,516 in 2013-14, up 3.40% compared to the previous year. This increase will cover the cost of the new employee compensation plan.

The Clinical Services budget for the upcoming fiscal year will be \$438,413, an increase of \$10,236, or 2.39%, compared to last year's budget. The additional monies will primarily be used to fund the 5% merit raise.

## RISK MANAGEMENT FUND

### OVERVIEW

#### **Expenditures (cont'd.)**

The General Fund Administrative Fee is paid as compensation for services that the General Fund provides to the Risk Management Fund. In 2013-14, the General Fund Administrative Fee will be \$370,136, a \$7,099 decrease compared to the previous year's budget.

#### **Fund Balance**

In 2011-12, the actual ending fund balance for the Risk Management Fund was \$3,123,372. In 2012-13, the estimated fund balance was \$3,654,267, a \$530,895, or 17.00%, increase compared to the previous year's actual balance. The increase in fund balance is due to the efforts that have been made to control insurance costs. The upward trend continues into 2013-14 with a projected ending fund balance of \$3,679,476, a clear indication that the strategies that have been implemented to control costs over the past few years are working.

## RISK MANAGEMENT FUND

### CAPITAL OUTLAY

Fund and Department/Division	Item	Item Total	Total
<b>RISK MANAGEMENT FUND</b>			
Health and Wellness	Data Processing Equipment	<u>\$3,500</u>	
	Subtotal Health and Wellness		\$3,500
Clinical Services	Data Processing Equipment		
	Subtotal Clinical Services	<u>10,000</u>	10,000
<b>TOTAL CAPITAL OUTLAY – RISK MANAGEMENT FUND</b>			<u><u>\$13,500</u></u>

**CITY OF ODESSA**

**FY 2013-14**

**ADOPTED BUDGET**

Risk Management Fund  
Detail by Department/Division

**RISK MANAGEMENT FUND**

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**DEPARTMENTS/DIVISIONS**

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

# RISK MANAGEMENT

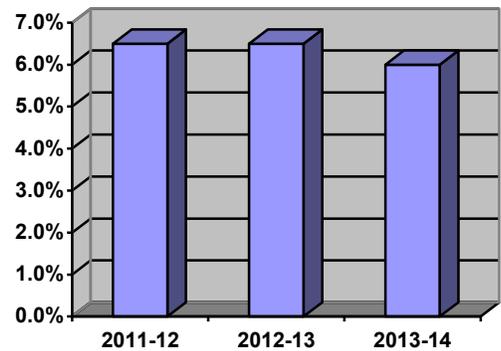
## Mission

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/renegotiate all insurances without increases./ (Excellence)
6. Develop Joint Venture Child Care Center./(Excellence)
7. Continue maintaining control over costs./(Direction)

**% of Risk Management Expenditures to Total City Budget**



### Objectives / Performance Measures

#### Effectiveness

	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>
1. Percentage of Risk Management Expenditures to Total City Budget	6.50%	6.50%	6.00%
2. At Fault Motor Vehicle Accidents	35	25	20
3. Number of Vehicle Accidents per 100,000 Miles Driven	.80	.75	.60
4. Workers' Compensation Lost Work Days	110	100	100
5. Workers' Compensation Expenditures per Lost Work Day	\$1,000	\$1,000	\$1,000
6. Average Cost Per Medical/Dental/Rx Claims per Member per Year	\$2,500	\$2,500	\$2,000

## RISK MANAGEMENT

### Expenditures by Classification (Administration)

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$303,249	\$321,289	\$313,293	\$332,956
Supplies	22,895	27,879	26,800	26,800
Services	38,797	166,757	166,757	162,584
Maintenance	0	500	500	500
Capital Outlay	1,414	0	0	0
GF Administrative Fee	<u>368,115</u>	<u>377,235</u>	<u>377,235</u>	<u>370,136</u>
<b>Total Expenditures</b>	<b>\$734,470</b>	<b>\$893,660</b>	<b>\$884,585</b>	<b>\$892,976</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
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>
<b>Total Personnel</b>	<b>15</b>	<b>15</b>	<b>15</b>

## RISK MANAGEMENT FUND

### Benefits/Medical & Dental Claims

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$289,331	\$325,166	\$324,088	\$337,611
Supplies	6,723	20,882	20,882	20,882
Services	14,864	16,371	16,371	16,481
Maintenance	12,143	4,000	4,000	4,000
Capital Outlay	0	0	0	0
Insurance Requirements	<u>5,607,600</u>	<u>6,282,601</u>	<u>6,282,601</u>	<u>6,682,601</u>
<b>Total Expenditures</b>	<b>\$5,930,661</b>	<b>\$6,649,020</b>	<b>\$6,647,942</b>	<b>\$7,061,575</b>

### Health and Wellness

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$128,993	\$133,334	\$120,974	\$127,867
Supplies	20,245	39,330	39,330	39,330
Services	24,125	32,883	32,267	32,890
Maintenance	0	25,200	25,200	25,200
Capital Outlay	<u>12,090</u>	<u>25,890</u>	<u>3,500</u>	<u>3,500</u>
<b>Total Expenditures</b>	<b>\$185,453</b>	<b>\$256,637</b>	<b>\$221,271</b>	<b>\$228,787</b>

## RISK MANAGEMENT FUND

### General Liability Expenditures

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
Personal Services	\$9,696	\$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	814,760	839,068	839,068	839,068
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$824,456</b>	<b>\$849,680</b>	<b>\$849,680</b>	<b>\$849,680</b>

### Workers' Compensation Expenditures

	<b>2011-12 <u>Actual</u></b>	<b>2012-13 <u>Estimated</u></b>	<b>2012-13 <u>Budget</u></b>	<b>2013-14 <u>Budget</u></b>
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>817,626</u>	<u>657,220</u>	<u>657,220</u>	<u>657,220</u>
<b>Total Expenditures</b>	<b>\$817,626</b>	<b>\$657,220</b>	<b>\$657,220</b>	<b>\$657,220</b>

## RISK MANAGEMENT FUND

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### Clinical Services

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$237,911	\$242,355	\$272,284	\$282,072
Supplies	95,954	98,690	98,690	98,690
Services	58,209	44,703	44,703	45,151
Maintenance	0	2,500	2,500	2,500
Capital Outlay	<u>48,896</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>Total Expenditures</b>	<b>\$440,970</b>	<b>\$398,248</b>	<b>\$428,177</b>	<b>\$438,413</b>

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Debt Service Fund  
Overview

# DEBT SERVICE FUND

## OVERVIEW

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	\$7,652,182	\$644,531	\$547,865	\$646,781
<b>CURRENT REVENUES</b>				
Ad Valorem Tax Revenue	\$2,958,543	\$2,907,949	\$2,907,949	\$6,922,137
Interest Income	2,601	2,250	0	0
Miscellaneous	0	0	0	0
<b>TOTAL CURRENT REVENUES</b>	\$2,961,144	\$2,910,199	\$2,907,949	\$6,922,137
<b>TOTAL FINANCING SOURCES</b>	\$10,613,326	\$3,554,730	\$3,455,814	\$7,568,918
<b>EXPENDITURES</b>				
2004 Certificates of Obligation	\$298,426	\$112,888	\$112,888	\$0
2005 Certificates of Obligation	330,012	329,050	329,050	327,863
2006 Certificates of Obligation	772,073	764,661	764,661	764,549
2006 Refunding Issue	697,100	696,900	696,900	700,800
2007 Certificates of Obligation	240,600	249,200	249,200	252,500
2009 Refunding Issue	381,050	382,925	382,925	388,700
2012 Refunding Issue	54,903	367,950	367,950	483,350
Bond Issuance	145,913	0	0	0
Payment to Escrow	7,046,487	0	0	0
2013 Certificates of Obligation	0	0	0	3,999,000
Bank Services Charges	2,231	4,375	4,375	4,750
<b>TOTAL EXPENDITURES</b>	\$9,968,795	\$2,907,949	\$2,907,949	\$6,921,512
<b>ENDING FUND BALANCE</b>	\$644,531	\$646,781	\$547,865	\$647,406

# 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.

After the 2006-07 proposed budget was filed, the City Council authorized the issuance of \$10,150,000 in Certificates of Obligation, Series 2006. Proceeds were used to replace three fire stations, upgrade the radio system, and make certain improvements to Ratliff Ranch 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 fund 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. The issuance of these bonds resulted in a net present-value savings of 4.674% of the refunded principal.

The City issued \$6,780,000 in Refunding Bonds in 2011-12. The refunding issue and debt service funds were used 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.

The debt requirement for 2013-14 is \$6,921,512. This represents an increase of 138.02% compared to the previous year.

## SCHEDULE OF OUTSTANDING DEBT

### OVERVIEW

#### **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 8.073% 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 is expected to be issued in FY 2014. The 2013-14 debt service requirement is \$7,689,046. This represents an increase of \$3,142 compared to the previous year and comprises 16.85% of the Water and Sewer Fund operating budget.

**GENERAL DEBT SERVICE FUND**  
**GENERAL DEBT SERVICE FUND 2013-14**

**CITY OF ODESSA**  
**COMBINED SCHEDULE OF GENERAL DEBT SERVICE**  
**SEPTEMBER 30, 2013**

	<b>SERIES 2005</b>			<b>SERIES 2006</b>		
	<b>CERTIFICATES OF OBLIGATION</b>			<b>CERTIFICATES OF OBLIGATION</b>		
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	140,000	187,863	327,863	435,000	329,549	764,549
2015	145,000	181,450	326,450	460,000	311,649	771,649
2016	170,000	174,660	344,660	480,000	292,609	772,609
2017	190,000	167,190	357,190	500,000	272,144	772,144
2018	320,000	156,608	476,608	525,000	250,231	775,231
2019	350,000	142,705	492,705	550,000	226,844	776,844
2020	475,000	125,586	600,586	580,000	201,839	781,839
2021	495,000	105,459	600,459	605,000	175,321	780,321
2022	515,000	84,373	599,373	635,000	147,421	782,421
2023	550,000	61,870	611,870	670,000	117,724	787,724
2024	555,000	38,250	593,250	705,000	86,099	791,099
2025	605,000	13,159	618,159	740,000	52,864	792,864
2026	-	-	-	775,000	17,922	792,922
	<u>\$4,510,000</u>	<u>\$1,439,173</u>	<u>\$5,949,173</u>	<u>\$7,660,000</u>	<u>\$2,482,216</u>	<u>\$10,142,216</u>

**GENERAL DEBT SERVICE FUND**  
**GENERAL DEBT SERVICE FUND 2013-14**

**CITY OF ODESSA**  
**COMBINED SCHEDULE OF GENERAL DEBT SERVICE**  
**SEPTEMBER 30, 2013**

	<b>SERIES 2006 REFUNDING ISSUE</b>			<b>SERIES 2007 CERTIFICATES OF OBLIGATION</b>		
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	540,000	160,800	700,800	45,000	207,500	252,500
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>\$4,290,000</u>	<u>\$622,000</u>	<u>\$4,912,000</u>	<u>\$4,185,000</u>	<u>\$2,128,550</u>	<u>\$6,313,550</u>

**GENERAL DEBT SERVICE FUND**  
**GENERAL DEBT SERVICE FUND 2013-14**

**CITY OF ODESSA**  
**COMBINED SCHEDULE OF GENERAL DEBT SERVICE**  
**SEPTEMBER 30, 2013**

	SERIES 2009 REFUNDING ISSUE			SERIES 2012 REFUNDING ISSUE		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2014	315,000	73,700	388,700	290,000	193,350	483,350
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>\$2,080,000</u>	<u>\$255,588</u>	<u>\$2,335,588</u>	<u>\$6,610,000</u>	<u>\$1,433,975</u>	<u>\$8,043,975</u>

**GENERAL DEBT SERVICE FUND**  
**GENERAL DEBT SERVICE FUND 2013-14**

**CITY OF ODESSA**  
**COMBINED SCHEDULE OF GENERAL DEBT SERVICE**  
**SEPTEMBER 30, 2013**

	<b>SERIES 2013</b>					
	<b>CERTIFICATES OF OBLIGATION</b>					
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	1,820,000	2,176,840	3,996,840	3,585,000	3,329,602	6,914,602
2015	1,710,000	2,287,075	3,997,075	3,545,000	3,375,412	6,920,412
2016	1,760,000	2,239,300	3,999,300	3,780,000	3,257,344	7,037,344
2017	1,805,000	2,194,850	3,999,850	3,945,000	3,136,309	7,081,309
2018	1,865,000	2,130,175	3,995,175	4,275,000	2,987,439	7,262,439
2019	1,965,000	2,034,425	3,999,425	4,525,000	2,796,749	7,321,749
2020	2,065,000	1,933,675	3,998,675	4,510,000	2,598,225	7,108,225
2021	2,170,000	1,827,800	3,997,800	4,745,000	2,394,355	7,139,355
2022	2,280,000	1,716,550	3,996,550	4,690,000	2,183,844	6,873,844
2023	2,400,000	1,599,550	3,999,550	4,935,000	1,962,244	6,897,244
2024	2,510,000	1,486,213	3,996,213	5,165,000	1,734,362	6,899,362
2025	2,620,000	1,375,562	3,995,562	4,510,000	1,521,210	6,031,210
2026	2,750,000	1,249,500	3,999,500	4,135,000	1,318,172	5,453,172
2027	2,890,000	1,108,500	3,998,500	3,600,000	1,126,250	4,726,250
2028	3,035,000	960,375	3,995,375	3,035,000	960,375	3,995,375
2029	3,195,000	804,625	3,999,625	3,195,000	804,625	3,999,625
2030	3,355,000	640,875	3,995,875	3,355,000	640,875	3,995,875
2031	3,530,000	468,750	3,998,750	3,530,000	468,750	3,998,750
2032	3,710,000	287,750	3,997,750	3,710,000	287,750	3,997,750
2033	3,900,000	97,500	3,997,500	3,900,000	97,500	3,997,500
	<u>\$51,335,000</u>	<u>\$28,619,890</u>	<u>\$79,954,890</u>	<u>\$80,670,000</u>	<u>\$36,981,392</u>	<u>\$117,651,392</u>

**SCHEDULE OF REVENUE BOND REQUIREMENT**  
**WATER AND SEWER DEBT 2013-14**

**CITY OF ODESSA**  
**COMBINED SCHEDULE OF REVENUE BOND REQUIREMENTS**  
**SEPTEMBER 30, 2013**

	<b>SERIES 2006</b>			<b>SERIES 2007</b>		
	<b>REFUNDING REVENUE BONDS</b>			<b>CERTIFICATES OF OBLIGATION</b>		
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	3,205,000	197,300	3,402,300	-	3,142,750	3,142,750
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>\$6,535,000</u>	<u>\$263,900</u>	<u>\$6,798,900</u>	<u>\$62,855,000</u>	<u>\$27,005,125</u>	<u>\$89,860,125</u>

**SCHEDULE OF REVENUE BOND REQUIREMENT**  
**WATER AND SEWER DEBT 2013-14**

**CITY OF ODESSA**  
**COMBINED SCHEDULE OF REVENUE BOND REQUIREMENTS**  
**SEPTEMBER 30, 2013**

	<b>SERIES 2009</b>			<b>TOTAL</b>		
	<b>REFUNDING REVENUE BONDS</b>					
	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2014	1,015,000	51,800	1,066,800	4,220,000	3,391,850	7,611,850
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
	<b>\$2,060,000</b>	<b>\$70,088</b>	<b>\$2,130,088</b>	<b>\$71,450,000</b>	<b>\$27,339,113</b>	<b>\$98,789,113</b>

## 2013-14 OUTSTANDING LEASE AGREEMENTS

### CITY OF ODESSA, TEXAS SCHEDULE OF CAPITAL LEASE REQUIREMENTS

#### FIRE TRUCK LEASE

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013-14	\$ 478,947	\$ 55,804	\$ 534,751
2014-15	498,540	36,211	534,751
2015-16	518,935	15,815	534,750
TOTAL	<u>\$ 1,496,422</u>	<u>\$ 107,830</u>	<u>\$ 1,604,252</u>

#### MOTOROLA LEASE

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013-14	\$ 678,071	\$ 119,908	\$ 797,979
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>\$ 4,358,711</u>	<u>\$ 429,163</u>	<u>\$ 4,787,874</u>

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Community Development Fund  
Overview

# COMMUNITY DEVELOPMENT FUND

## OVERVIEW

	2011-12 Budget	2012-13 Budget	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	\$0	\$0	\$0	\$0
<b>CURRENT REVENUES</b>				
Block Grant Funds (CDBG)	\$1,228,954	\$1,027,852	\$799,585	\$825,583
Unprogrammed Funds	157,300	0	102,816	0
HOME Grant Funds	494,925	437,450	228,117	219,186
<b>TOTAL CURRENT REVENUES</b>	\$1,881,179	\$1,465,302	\$1,130,518	\$1,044,769
<b>TOTAL FINANCING SOURCES</b>	\$1,881,179	\$1,465,302	\$1,130,518	\$1,044,769
<b>EXPENDITURES</b>				
Personal Services	\$493,455	\$475,062	\$385,025	\$275,778
Supplies	26,303	26,394	33,027	28,418
Services	125,962	118,600	128,706	133,441
Maintenance	8,000	10,000	10,500	2,426
Capital Outlay	4,000	5,249	15,557	11,249
Projects/Programs	1,223,459	829,997	557,703	593,457
<b>TOTAL EXPENDITURES</b>	\$1,881,179	\$1,465,302	\$1,130,518	\$1,044,769
<b>ENDING FUND BALANCE</b>	\$0	\$0	\$0	\$0

# COMMUNITY DEVELOPMENT FUND

## OVERVIEW

	<b>2013-14 Budget</b>
<b>Beginning Fund Balance</b>	\$0
<b>Current Revenues</b>	
Block Grant Funds (CDBG)	\$825,583
Unprogrammed Funds	0
HOME Grant Funds	219,186
<b>Total Current Revenues</b>	<b>\$1,044,769</b>
<b>Total Financing Sources</b>	<b>\$1,044,769</b>
<b>Expenditures:</b>	
Program Administration	\$151,921
Housing Rehabilitation	282,674
Demolition Program	160,744
Neighborhood Development Services	90,144
HOME Program	219,186
New Odessa Elderly Housing Corporation	80,100
Southside Senior Center	35,000
Meals on Wheels	25,000
<b>Total Expenditures</b>	<b>\$1,044,769</b>
<b>Ending Fund Balance</b>	<b>\$0</b>

**COMMUNITY DEVELOPMENT FUND**

**CAPITAL OUTLAY**

<b>Fund and Department/Division</b>	<b>Item</b>	<b>Item Total</b>	<b>Total</b>
<b>COMMUNITY DEVELOPMENT</b>			
CD Administration	Data Processing Equipment	<u>\$11,249</u>	
	Subtotal CD Administration		11,249
<b>TOTAL CAPITAL OUTLAY – COMMUNITY DEV. FUND</b>			<u><b>\$11,249</b></u>

## COMMUNITY DEVELOPMENT

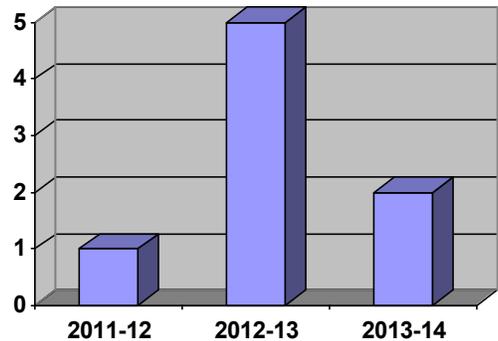
### Mission

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)

**Number of Families  
Receiving Homebuyer Assistance**



#### 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 (assist proposed 150 persons).

	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>
--	-------------------------------------	---------------------------------------	-------------------------------------

	0	4	4
	0	4	0
	1	5	2
	80%	100%	100%

## COMMUNITY DEVELOPMENT

### Expenditures by Classification

	<b><u>2010-11 Budget</u></b>	<b><u>2011-12 Budget</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$493,455	\$475,062	\$385,025	\$275,778
Supplies	26,303	26,394	33,027	28,418
Services	125,962	118,600	128,706	133,441
Maintenance	8,000	10,000	10,500	2,426
Capital Outlay	4,000	5,249	15,557	11,249
Projects/Programs	<u>1,223,459</u>	<u>829,997</u>	<u>557,703</u>	<u>593,457</u>
<b>Total Expenditures</b>	<b>\$1,881,179</b>	<b>\$1,465,302</b>	<b>\$1,130,518</b>	<b>\$1,044,769</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Director of Community Development *	1	1	1
Program Manager	1	0	0
Program Assistant	1	1	1
Housing Assistant	1	1	1
Demolition Inspector	1	1	1
Housing Construction Manager	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>6</b>	<b>5</b>	<b>5</b>
Funding Sources:			
Community Development	5	4	4
General Fund *	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	<b>6</b>	<b>5</b>	<b>5</b>

**CITY OF ODESSA**

**FY 2013-14**

**ADOPTED BUDGET**

Ratliff Ranch Golf Course Fund  
Overview

# RATLIFF RANCH GOLF COURSE FUND

## OVERVIEW

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	(\$2,320,277)	(\$192,051)	(\$2,339,749)	(\$40,667)
<b>CURRENT REVENUES</b>				
Green Fees	\$613,225	\$671,000	\$650,800	\$762,500
Pro Shop Sales	297,075	300,000	250,000	282,829
Range Tokens	55,046	55,000	37,700	40,000
Grill Rental	37,486	42,000	32,000	42,000
Carts	334,205	340,400	329,400	340,400
GF Transfer In	2,305,085	200,000	200,000	200,000
Other Revenue	6,248	5,114	5,100	5,100
<b>TOTAL CURRENT REVENUES</b>	\$3,648,370	\$1,613,514	\$1,505,000	\$1,672,829
<b>TOTAL FINANCING SOURCES</b>	\$1,328,093	\$1,421,463	(\$834,749)	\$1,632,162
<b>EXPENDITURES</b>				
Personal Services	\$599,474	\$613,086	\$579,197	\$766,292
Supplies	286,183	230,008	225,883	225,883
Services	558,905	561,264	561,264	575,296
Maintenance	75,582	57,772	57,772	57,772
<b>TOTAL EXPENDITURES</b>	\$1,520,144	\$1,462,130	\$1,424,116	\$1,625,243
<b>ENDING FUND BALANCE</b>	(\$192,051)	(\$40,667)	(\$2,258,865)	\$6,919

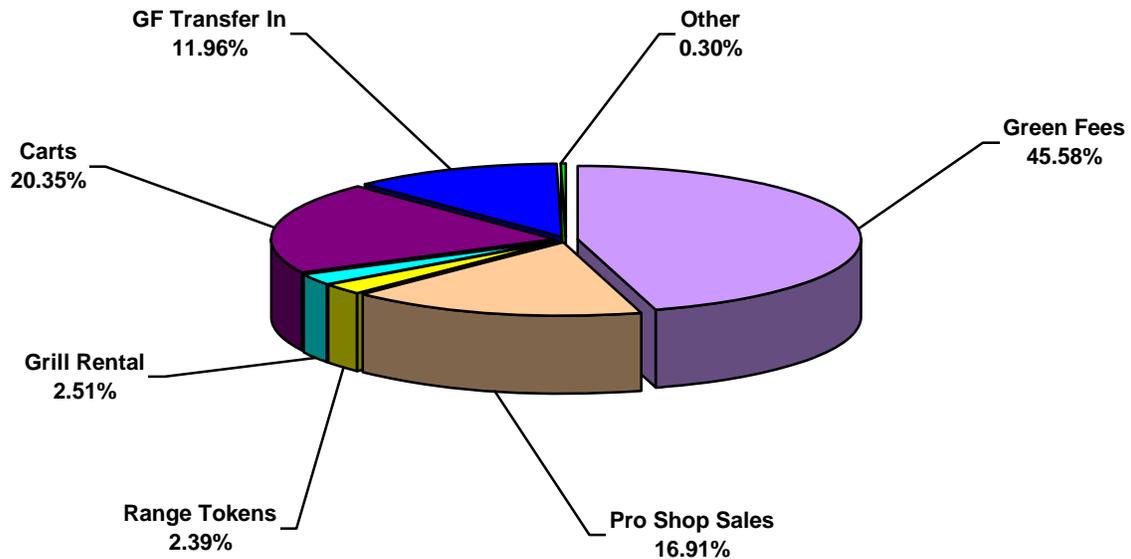
# RATLIFF RANCH GOLF COURSE FUND

## OVERVIEW

### Revenues

	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Green Fees	\$613,225	\$671,000	\$650,800	\$762,500
Pro Shop Sales	297,075	300,000	250,000	282,829
Range Tokens	55,046	55,000	37,700	40,000
Grill Rental	37,486	42,000	32,000	42,000
Carts	334,205	340,400	329,400	340,400
GF Transfer In	2,305,085	200,000	200,000	200,000
Other Revenue	6,248	5,114	5,100	5,100
<b>Total Revenue</b>	<u>\$3,648,370</u>	<u>\$1,613,514</u>	<u>\$1,505,000</u>	<u>\$1,672,829</u>

**RATLIFF RANCH GOLF COURSE FUND  
2013-14 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>	<b>2013-14 Budget</b>		<b>Increase / (Decrease) from 2012-13 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Green Fees	\$762,500	45.58%	\$111,700	17.16%
Pro Shop Sales	282,829	16.91%	32,829	13.13%
Range Tokens	40,000	2.39%	2,300	6.10%
Grill Rental	42,000	2.51%	10,000	31.25%
Carts	340,400	20.35%	11,000	3.34%
GF Transfer In	200,000	11.96%	0	0.00%
Other Revenue	<u>5,100</u>	<u>0.30%</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL</b>	<b>\$1,672,829</b>	<b>100.00%</b>	<b>\$167,829</b>	<b>11.15%</b>

In 2013-14, it is anticipated that Golf Course revenues will reach \$1,672,829. This represents an increase of \$167,829, or 11.15%, compared to last year's projection.

The Green Fees category is the single largest source of income for the Golf Course, comprising 45.58% of the overall budget. Projections indicate that this category will experience a \$111,700, or 17.16%, increase compared to 2012-13 numbers.

The second largest source of revenue, Golf Cart Rentals, accounts for 20.35% of the total revenue for this fund. This category is expected to bring in an additional \$11,000 in revenue in 2013-14.

Pro Shop Sales, Range Tokens, and Grill Rental will bring in revenues totaling \$282,829, \$40,000, and \$42,000, respectively. Together, these categories make up 21.81% of total Golf Course revenue, generating \$45,129 in additional revenue compared to 2012-13 numbers.

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 11.96% of all Golf Course revenues.

The budget for Other Revenue is the same as last year. This category accounts for \$5,100, or 0.30%, of the total revenue for this fund.

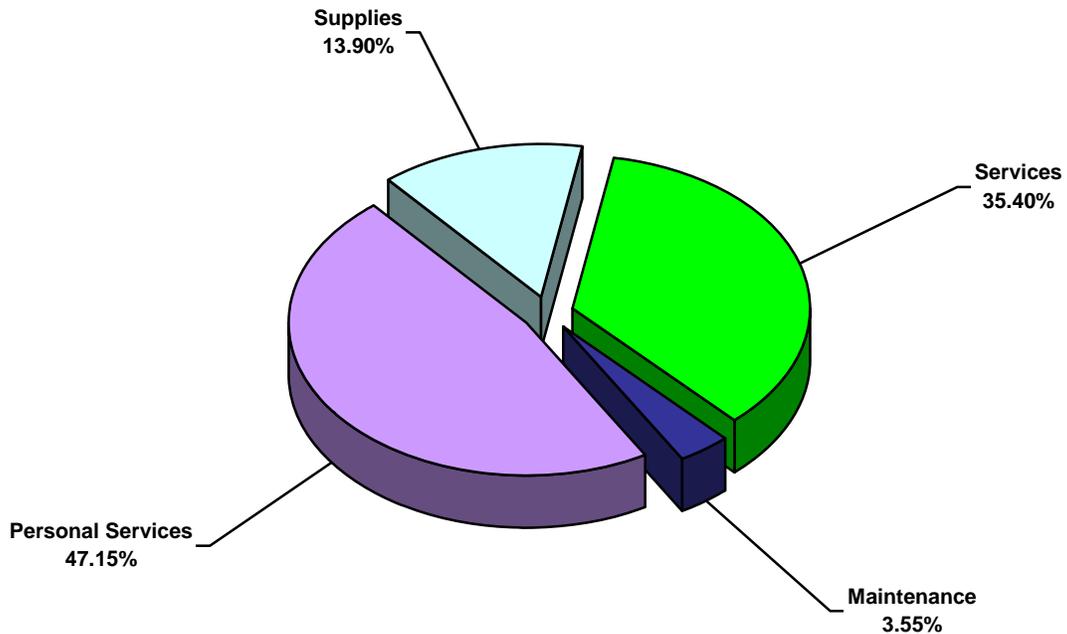
# RATLIFF RANCH GOLF COURSE FUND

## OVERVIEW

### Expenditures By Classification

	<u>2011-12 Actual</u>	<u>2012-13 Estimated</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>
Personal Services	\$599,474	\$613,086	\$579,197	\$766,292
Supplies	286,183	230,008	225,883	225,883
Services	558,905	561,264	561,264	575,296
Maintenance	75,582	57,772	57,772	57,772
Capital Outlay	0	0	0	0
	<u>\$1,520,144</u>	<u>\$1,462,130</u>	<u>\$1,424,116</u>	<u>\$1,625,243</u>

### RATLIFF RANCH GOLF COURSE FUND 2013-14 EXPENDITURES BY CLASSIFICATION



# RATLIFF RANCH GOLF COURSE FUND

## OVERVIEW

### Expenditures

Ratliff Ranch Golf Course Fund's budgeted expenditures are \$1,625,243 for 2013-14. This represents an increase of 14.13% 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>	<b>2013-14 Budget</b>		<b>Increase / (Decrease) from 2012-13 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$766,292	47.15%	\$187,095	32.30%
Supplies	225,883	13.90%	0	0.00%
Services	575,296	35.40%	14,032	2.50%
Maintenance	57,772	3.55%	0	0.00%
Capital Outlay	0	0.00%	0	n/a
<b>TOTAL</b>	<b>\$1,625,243</b>	<b>100.00%</b>	<b>\$201,127</b>	<b>14.13%</b>

In 2013-14, the Golf Course budgeted for 13 positions, four more positions than were funded in the previous year. The 32.30% increase in Personal Services is primarily due to the addition of these new positions.

Together, the Supplies and Maintenance budgets comprise 17.45% 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 35.40% of the total Golf Course budget. The majority of this category's budget is used to maintain the fleet, lease golf carts, and pay for water and electricity. Rising fleet maintenance and replacement costs are responsible for the \$14,032 increase in this category's budget.

No funds have been designated for Capital Outlay expenditures in the current fiscal year. This category's budget fluctuates from year to year, depending upon the need for large-ticket items.

### Fund Balance

In fiscal years 2007, 2008, and 2009, The Ratliff Ranch Golf Course underwent major reconstruction, thereby creating a significant interfund payable to the General Fund. It was anticipated that, over time, the Golf Course would be able to generate sufficient revenue to offset the negative balance.

# RATLIFF RANCH GOLF COURSE FUND

## OVERVIEW

### **Fund Balance (cont'd)**

However, last year, the City Council determined that the repayment was not expected and passed a resolution to transfer funds from General Fund to the Ratliff Ranch Golf Course Fund as of September 30, 2012, in the amount of \$2,105,085 to resolve the interfund receivable/payable between the two funds. This transfer occurred after the adoption of the 2012-13 annual budget.

The 2011-12 actual ending fund balance was negative \$192,051. By 2012-13, the estimated fund balance was negative \$40,667, a 78.82% increase over the previous year. The increase in fund balance is due to the fact that the revenues generated in 2012-13 exceeded operating expenditures. In 2013-14, revenues are projected to be \$1,672,829, and expenditures are estimated to be \$1,625,243, resulting in a positive fund balance of \$6,919.

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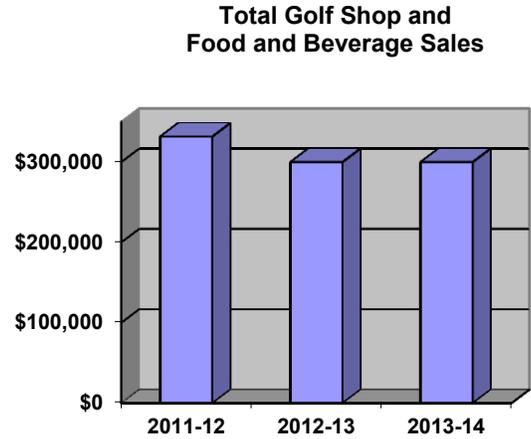
# RATLIFF RANCH GOLF COURSE

**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)



<b>Objectives / Performance Measures</b>	<b>FY 2011-12 <u>Actual</u></b>	<b>FY 2012-13 <u>Estimate</u></b>	<b>FY 2013-14 <u>Target</u></b>
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	40,272	41,000	41,000
4. Total Golf Shop / Food and Beverage Sales	\$331,764	\$300,000	\$300,000
5. Number of Player Development / Clinics Provided	6	7	7
6. Increase Number of Tournaments	37	35	35

## RATLIFF RANCH GOLF COURSE

### Expenditures by Classification

	<b><u>2011-12 Actual</u></b>	<b><u>2012-13 Estimated</u></b>	<b><u>2012-13 Budget</u></b>	<b><u>2013-14 Budget</u></b>
Personal Services	\$599,474	\$613,086	\$579,197	\$766,292
Supplies	286,183	230,008	225,883	225,883
Services	558,905	561,264	561,264	575,296
Maintenance	75,582	57,772	57,772	57,772
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$1,520,144</b>	<b>\$1,462,130</b>	<b>\$1,424,116</b>	<b>\$1,625,243</b>

### Personnel by Job Title

	<b><u>2011-12 Fiscal Year</u></b>	<b><u>2012-13 Fiscal Year</u></b>	<b><u>2013-14 Fiscal Year</u></b>
Golf Course Pro / Manager	1	1	1
Assistant Golf Course Pro	2	2	3
Golf Course Superintendent	1	1	1
Assistant Golf Course Superintendent	1	1	1
Golf Course Mechanic *	1	1	1
Golf Course Equipment Operator	<u>4</u>	<u>4</u>	<u>7</u>
<b>Total Personnel</b>	<b>10</b>	<b>10</b>	<b>14</b>
Funding Sources:			
Golf Course Fund	9	9	13
Equipment Service Fund *	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	10	10	14

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Other Funds  
Overview

## CONVENTION AND VISITORS FUND

### OVERVIEW

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	\$4,955,915	\$7,765,860	\$5,574,549	\$10,581,733
<b>CURRENT REVENUES</b>				
Hotel/Motel Tax	\$4,817,420	\$5,400,000	\$3,200,000	\$3,200,000
Interest Income	13,302	17,000	0	0
<b>TOTAL CURRENT REVENUES</b>	\$4,830,722	\$5,417,000	\$3,200,000	\$3,200,000
<b>TOTAL FINANCING SOURCES</b>	\$9,786,637	\$13,182,860	\$8,774,549	\$13,781,733
<b>EXPENDITURES</b>				
Black Cultural Council	\$20,000	\$25,000	\$25,000	\$45,000
Commemorative Air Force	50,000	50,000	50,000	50,000
Convention & Visitors Bureau	905,153	934,832	934,832	971,370
C&V Bureau/Sports Event Recruit.	34,400	100,000	100,000	100,000
Friends of Ector Theatre	30,000	35,000	35,000	50,000
FWT Odessa Prodcutions, Inc.	20,000	21,000	21,000	50,000
Heritage Holiday	14,000	17,200	17,200	20,500
Heritage of Odessa Foundation	40,000	0	0	0
Junior League of Odessa	10,000	12,000	12,000	15,000
Main Street Odessa	76,500	80,000	80,000	115,450
Main Street Hotel Market Study	0	32,500	0	0
Odessa Council for Arts & Human.	308,672	400,000	400,000	400,000
OCAH - Public Art	0	0	0	338,250
Odessa Hispanic Chamber	0	0	0	50,000
Hispanic Chamber - Viva La Fiesta	0	0	0	5,000
Odessa Jackalopes	50,000	60,000	60,000	60,000
Odessa Links	10,000	20,000	20,000	30,000
Parks - Fall Festival	20,536	31,463	30,000	60,000
Parks - Ratliff Ranch Golf Links	71,531	112,269	100,000	130,000
Parks - Starbright Village	73,928	125,000	125,000	111,000
Parks - Conf/Rodeo/Trade Show	0	0	0	29,000
Permian Basin Fair & Exposition	0	160,000	85,000	95,000
RIO Education Fund, Inc.	0	25,000	25,000	0
Rock the Desert	44,802	55,198	50,000	50,000
Sandhills Stockshow & Rodeo	75,000	75,000	75,000	75,000
Southwest Shakespeare Festival	0	25,000	0	0
Texas Nonprofit Theatres, Inc.	0	10,000	10,000	0
Texas Tours Entertainment	19,984	40,000	40,000	50,000
West Texas Crossroads Marathon	21,137	25,000	25,000	25,000
West Texas Roughnecks	18,435	25,000	25,000	0
West Texas Track Club	40,000	40,000	40,000	55,000
Ector County Coliseum	50,000	50,000	50,000	50,000
Administrative Cost/Audit Fees	16,699	14,665	14,665	14,665
<b>TOTAL EXPENDITURES</b>	\$2,020,777	\$2,601,127	\$2,449,697	\$3,045,235
<b>ENDING FUND BALANCE</b>	\$7,765,860	\$10,581,733	\$6,324,852	\$10,736,498

# MUNICIPAL COURT SECURITY FUND

## OVERVIEW

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	\$63,196	\$28,637	\$46,241	\$9,398
<b>CURRENT REVENUES</b>				
MC Security Fee	\$58,934	\$60,000	\$60,000	\$60,000
Interest	131	60	0	0
<b>TOTAL CURRENT REVENUES</b>	\$59,065	\$60,060	\$60,000	\$60,000
<b>TOTAL FINANCING SOURCES</b>	\$122,261	\$88,697	\$106,241	\$69,398
<b>EXPENDITURES</b>				
Personal Services	\$84,707	\$79,299	\$86,063	\$89,061
Supplies	0	0	1,900	0
Services	357	0	1,955	0
Maintenance	8,560	0	10,000	0
<b>TOTAL EXPENDITURES</b>	\$93,624	\$79,299	\$99,918	\$89,061
<b>ENDING FUND BALANCE</b>	\$28,637	\$9,398	\$6,323	(\$19,663)

# MUNICIPAL COURT TECHNOLOGY FUND

## OVERVIEW

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	\$255,448	\$174,128	\$163,747	\$107,358
<b>CURRENT REVENUES</b>				
MC Technology Fee	\$78,161	\$75,000	\$75,000	\$75,000
Interest	651	400	0	0
<b>TOTAL CURRENT REVENUES</b>	\$78,812	\$75,400	\$75,000	\$75,000
<b>TOTAL FINANCING SOURCES</b>	\$334,260	\$249,528	\$238,747	\$182,358
<b>EXPENDITURES</b>				
Personal Services	\$63,277	\$67,170	\$66,369	\$70,051
Supplies	0	5,000	5,000	5,000
Services	0	45,000	60,704	48,273
Maintenance	27,448	0	0	15,000
Capital Outlay	69,407	25,000	90,000	44,034
<b>TOTAL EXPENDITURES</b>	\$160,132	\$142,170	\$222,073	\$182,358
<b>ENDING FUND BALANCE</b>	\$174,128	\$107,358	\$16,674	\$0

## DRUG FORFEITURE FUND

### OVERVIEW

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	\$412,310	\$521,386	\$317,653	\$229,333
<b>CURRENT REVENUES</b>				
State Funds	\$51,528	\$13,500	\$0	\$0
Federal Funds	83,970	11,000	0	0
Interest Income	1,153	1,100	0	0
<b>TOTAL CURRENT REVENUES</b>	\$136,651	\$25,600	\$0	\$0
<b>TOTAL FINANCING SOURCES</b>	\$548,961	\$546,986	\$317,653	\$229,333
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Supplies	19,976	74,521	74,521	0
Services	0	0	0	0
Capital Outlay	2,699	243,132	243,132	229,333
Operating Transfers Out	4,900	0	0	0
<b>TOTAL EXPENDITURES</b>	\$27,575	\$317,653	\$317,653	\$229,333
<b>ENDING FUND BALANCE</b>	\$521,386	\$229,333	\$0	\$0

# LIQUID WASTE FUND

## OVERVIEW

	2011-12 Actual	2012-13 Estimated	2012-13 Budget	2013-14 Budget
<b>BEGINNING FUND BALANCE</b>	\$25,976	\$99,246	\$33,731	\$159,148
<b>CURRENT REVENUES</b>				
City Participation	\$0	\$0	\$0	\$0
County Participation	0	0	0	0
Liquid Waste Fees	85,686	95,844	87,000	90,000
Interest Income	191	346	0	0
<b>TOTAL CURRENT REVENUES</b>	<b>\$85,877</b>	<b>\$96,190</b>	<b>\$87,000</b>	<b>\$90,000</b>
<b>TOTAL FINANCING SOURCES</b>	<b>\$111,853</b>	<b>\$195,436</b>	<b>\$120,731</b>	<b>\$249,148</b>
<b>EXPENDITURES</b>				
Personal Services	\$3,461	\$25,176	\$43,245	\$44,750
Supplies	650	1,686	1,075	1,075
Services	5,948	6,202	6,202	6,080
Maintenance	0	0	0	0
Other	2,548	3,224	3,224	2,522
<b>TOTAL EXPENDITURES</b>	<b>\$12,607</b>	<b>\$36,288</b>	<b>\$53,746</b>	<b>\$54,427</b>
<b>ENDING FUND BALANCE</b>	<b>\$99,246</b>	<b>\$159,148</b>	<b>\$66,985</b>	<b>\$194,721</b>

## 2013-14 GRANT PROGRAMS

### 2013-14 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 Ector County ISD.

Grant Name and Description		Total Program Cost	Grant Reimbursement	Net City Contribution
<b><u>PUBLIC SAFETY COMMUNICATIONS</u></b>				
9-1-1 Dispatch Grant	Term: (Oct-Sep)			
	Salaries/Wages	\$117,128	\$117,128	
	Computer Programs	0	0	
	Services	7,872	7,872	
		\$125,000	\$125,000	\$0
<b><u>MUNICIPAL COURT</u></b>				
School Attendance Court	Term: (Oct-Sep)			
	Incentive pay	\$7,500	\$7,500	
		\$7,500	\$7,500	\$0
<b><u>CITY ATTORNEY</u></b>				
School Attendance Court	Term: (Oct-Sep)			
	Salaries & Wages	\$67,091	\$67,091	
	Supplies	4,157	4,157	
	Services	5,603	5,603	
		\$76,851	\$76,851	\$0
<b>Total FY 2013-14 Grants</b>		<b>\$209,351</b>	<b>\$209,351</b>	<b>\$0</b>

**CITY OF ODESSA**

**FY 2013-14**

**ADOPTED BUDGET**

Capital Improvement Fund  
Overview

# CAPITAL IMPROVEMENT PROGRAM

## OVERVIEW

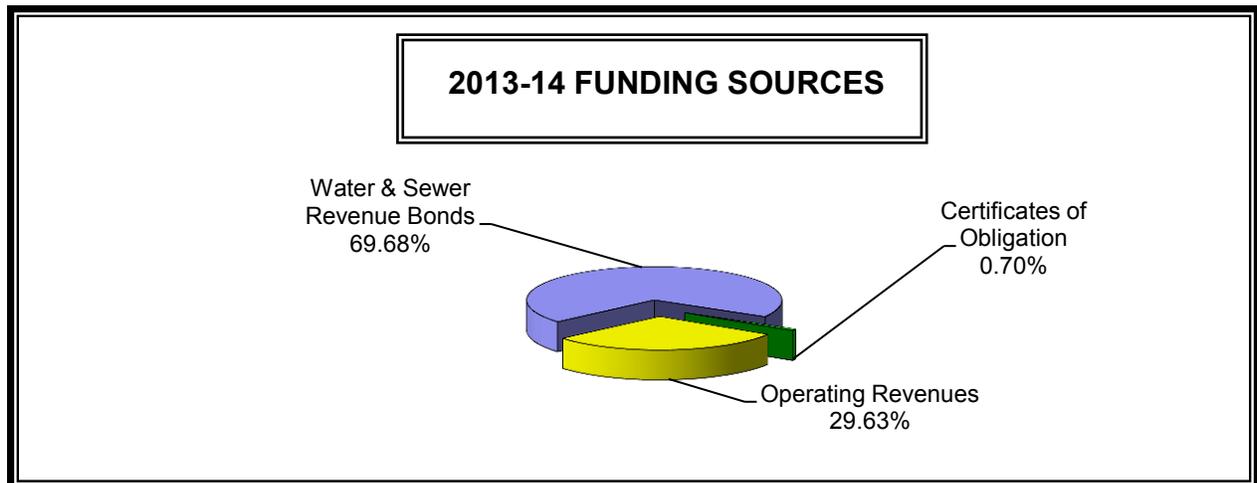
### Overview

The total Work In Process Capital Improvement Program (CIP) for the City of Odessa totals \$43,388,309 for the 2013-14 fiscal year, a decrease of \$11.14 million compared to 2012-13 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 2012-13	Planned WIP 2013-14
General Purpose		
Parks / Golf Improvements	\$1,631,111	\$2,609,719
Public Works Improvements	8,957,629	6,401,731
Information Tech Improvements	3,467,303	3,943,238
Miscellaneous / Contingencies	232,766	202,078
Enterprise Fund		
Water and Sewer Revenue Bonds	40,242,493	30,231,543
<b>Total Work in Process Capital Budget</b>	<b>\$54,531,302</b>	<b>\$43,388,309</b>



# 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 \$80,670,000 and a 2013-14 debt payment of \$6,914,602. The outstanding debt for Water and Sewer Debt is \$71,450,000, with a 2013-14 payment of \$7,611,850.

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, four Engineering positions are currently funded out of the Water and Sewer Certificates of Obligation, Series 2007.



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 the: 1) Comprehensive Plan, 2) Parks, Recreation, Open Space, and Urban Landscapes Master Plan, 3) Information Technology Strategic Plan, and 4) 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 will appoint a Steering Committee, comprised of private citizens, to make recommendations to the consultant on the community's behalf. The updated plan is expected to be completed within sixteen months, and the City Council will vote on its adoption shortly thereafter. City staff will conduct an internal review every four or five years to re-evaluate the priorities outlined in the plan.

Because the plan is in the process of being updated, no specific goals have been approved at this time. However, generally speaking, 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 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 is currently underway, and is being prepared by Halff and Associates out of Dallas, Texas. The consultant will perform an evaluation of the community, the existing park system, and available resources. Public input will be 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 will all be considered for inclusion in the plan.

The Parks Master Plan serves as a tool for the future development and redevelopment of the parks system. Because the City is in the process of updating the plan, no decisions have yet been made on what goals will be included or what strategies will be employed.

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

# CAPITAL IMPROVEMENT PROGRAM

## OVERVIEW

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
- Replace older applications, such as Sungard HTE, Tiburon, and Questys
- 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.

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.

- Install a 24" waterline along 56<sup>th</sup> Street
- Install a waterline along Dixie Blvd. from 56<sup>th</sup> Street to the Yukon Rd. Pump Station
- Complete water and sewer line rehabilitation projects, Phases 11, 12, 13 and 14
- Complete Traffic Signal Communications, Phases II, III, IV, and V
- Complete Eastside Drainage Improvements, Phase III
- Rehabilitate Eastside Drainage Channel
- Reconstruct and/or widen various city streets
- Construct 87<sup>th</sup> Street curbed median
- Downtown street rehabilitation – resurface streets, make sidewalk improvements
- Construct Parks Legado Road and San Machell Drive – City Portion

**CITY OF ODESSA - 2013-14 GENERAL PURPOSE CAPITAL PROJECTS**

<b>Project Type</b>	<b>Project Description</b>	<b>Funded by Operating Rev.</b>	<b>Funded by CO's</b>	<b>2013-14 Total Budget</b>	<b>Recurring vs. Non-Recurring</b>
Parks	Develop/Redevelop Parks - Ongoing Park Improvements	\$ 121,257	\$ -	\$ 121,257	Recurring
Parks	Noel Plaza Lighting	262,000	-	262,000	Non-Recurring
Parks	Improvements at Various Parks	1,125,647	-	1,125,647	Non-Recurring
Parks	Golf Course Improvements	120,000	-	120,000	Non-Recurring
Parks	Water Well Installation	168,402	-	168,402	Non-Recurring
Parks	Civic Center Study - feasibility study on possible design and construction of Civic Center	75,000	-	75,000	Non-Recurring
Parks	Aquatic Facilities Improvements	55,000	-	55,000	Non-Recurring
Parks	Lawndale Community Building	682,413	-	682,413	Non-Recurring
	<b>Subtotal Parks Improvements</b>	<b>\$ 2,609,719</b>	<b>\$ -</b>	<b>\$ 2,609,719</b>	
Public Works	Drainage Improvements	\$ 1,563,074	\$ 100,757	\$ 1,663,831	Recurring
Public Works	Over-Width Paving - improvements in targeted developments throughout the city	-	70,728	70,728	Recurring
Public Works	Comprehensive Plan	200,000	-	200,000	Non-Recurring
Public Works	Traffic Signal Improvements	510,000	130,776	640,776	Non-Recurring
Public Works	Street Improvements	3,826,396	-	3,826,396	Recurring
Public Works	Contingencies	202,078	-	202,078	Recurring
	<b>Subtotal Public Works Improvements</b>	<b>\$ 6,301,548</b>	<b>\$ 302,261</b>	<b>\$ 6,603,809</b>	
Info. Technology	IT Infrastructure	3,216,802	-	3,216,802	Non-Recurring
Info. Technology	Installation of P25 Motorola Radio System	726,436	-	726,436	Non-Recurring
	<b>Subtotal Information Technology Improvements</b>	<b>\$ 3,943,238</b>	<b>\$ -</b>	<b>\$ 3,943,238</b>	
<b>TOTAL GENERAL PURPOSE CAPITAL PROJECTS</b>		<b>\$ 12,854,505</b>	<b>\$ 302,261</b>	<b>\$ 13,156,766</b>	

**CITY OF ODESSA - 2013-14 ENTERPRISE FUND CAPITAL PROJECTS**

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<b>Project Description</b>	<b>Funding Source</b>	<b>Water Funds</b>	<b>Sewer Funds</b>	<b>2013-14 Total Budget</b>	<b>Recurring vs. Non-Recurring</b>
Conoco-Phillips Waterline	W/S Revenue Bonds	\$ 1,567,695	\$ -	\$ 1,567,695	Recurring
CIP Improvements, Phase 10	W/S Revenue Bonds	-	3,168,438	3,168,438	Non-Recurring
24" Water Line at Dawn/JBS/52nd Streets	W/S Revenue Bonds	34,190	-	34,190	Non-Recurring
AMR Meter Replacement Project	W/S Revenue Bonds	267,956	-	267,956	Recurring
Water Treatment Plant Study	W/S Revenue Bonds	29,495	-	29,495	Non-Recurring
Unallocated 2007 Bond Issue Funds - W/S Impr.	W/S Revenue Bonds	5,817,142	5,817,142	11,634,284	Recurring
Water/Sewer Line Improvements/Replacements	W/S Revenue Bonds	3,443,709	3,443,708	6,887,417	Recurring
CIP Improvements, Phase 11A	W/S Revenue Bonds	1,602,335	1,602,334	3,204,669	Non-Recurring
Sewer Line "K" Rehab, Manhole Replacement, Phases 9 & 9A	W/S Revenue Bonds	-	602,571	602,571	Non-Recurring
CIP Water/Sewer Line Replacement, Phase 14	W/S Revenue Bonds	684,010	684,009	1,368,019	Non-Recurring
Storage Building to House TV & Vacuum Trucks	W/S Revenue Bonds	-	70,912	70,912	Non-Recurring
Contingencies	W/S Revenue Bonds	108,895	108,894	217,789	Recurring
Water Project	W/S Revenue Bonds	\$ 1,178,108		1,178,108	Recurring
<b>TOTAL ENTERPRISE FUND CAPITAL PROJECTS</b>		<b>\$ 14,733,535</b>	<b>\$ 15,498,008</b>	<b>\$ 30,231,543</b>	

**SUMMARY OF PROPOSED CAPITAL PROJECTS  
FISCAL YEARS 2015 - 2019**

<b>Project Type</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>Total</b>
<u>General Purpose</u>						
Public Works Street Improvements	\$3,460,000	\$9,500,000	\$5,190,000	\$4,900,000	\$7,600,000	\$30,650,000
Public Works Traffic Improvements	590,000	296,000	219,000	295,000	0	1,400,000
Public Works Other Improvements	4,900,000	800,000	0	800,000	0	6,500,000
<u>Enterprise Fund</u>						
Water and Sewer Projects *	6,843,352	3,878,095	3,878,095	3,878,095	0	18,477,637
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>\$15,793,352</b>	<b>\$14,474,095</b>	<b>\$9,287,095</b>	<b>\$9,873,095</b>	<b>\$7,600,000</b>	<b>\$57,027,637</b>

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\* 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

<b>Fiscal Year Budget</b>	<b>Total Funding Needs</b>	<b>Estimated Operational Impact</b>
2014-15	\$8,950,000	\$447,500
2015-16	10,596,000	529,800
2016-17	5,409,000	270,450
2017-18	5,995,000	299,750
2018-19	7,600,000	380,000
<b>TOTAL</b>	<b>\$38,550,000</b>	<b>\$1,927,500</b>

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

Community Profile

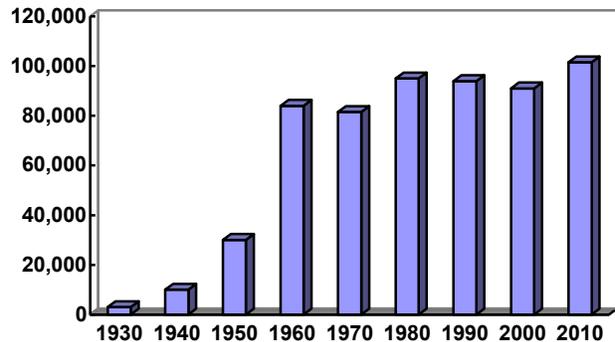
# COMMUNITY PROFILE

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 45.94 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.

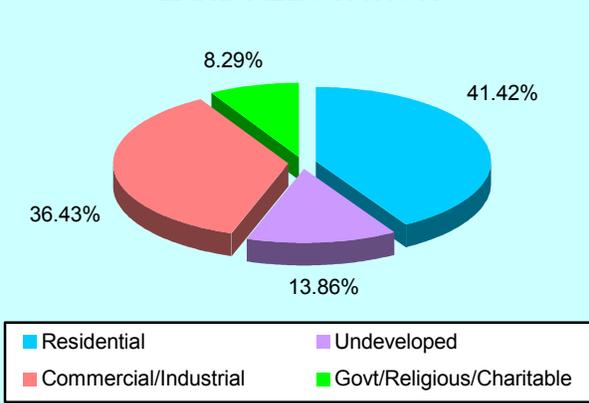
## ODESSA POPULATION



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 8<sup>th</sup> largest in Texas, and the 90<sup>th</sup> largest in the U.S.



## LAND ALLOCATION



Odessans enjoy an average of 266 sunny days a year, and an average rainfall of approximately 14.60 inches. The mean temperature is 63.7 degrees. Winds average 11.1 miles per hour, which puts Odessa in the top 16% of the 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	179
Fire Inspectors/Investigators	7
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	142
Marked Patrol Cars	46
Other Marked Police Vehicles	8
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

## 2013 TAXABLE VALUE

Odessa Regional Medical Center	\$57,992,455
Midland Investors, LLC	\$49,693,676
BJ Services Company USA	\$37,153,004
Archer Pressure Pumping, LLC	\$34,939,487
Oncor Electric Delivery Co.	\$33,829,927
MCM Properties, LTD	\$27,115,683
Brixmor Winwood Town Center	\$22,661,589
Faudree, LLC	\$20,000,000
Automotive Rentals, Inc.	\$19,979,424
Lithia Real Estate, Inc.	\$15,315,108

# 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 –2012 Estimates)

Male	49.40%
Female	50.60%

### Population by Age

(U.S. Census Bureau – 2012 Estimates)

Under 5 years	8.90%
5 to 19 years	15.60%
20 to 24 years	8.20%
25 to 44 years	34.40%
45 to 64 years	23.00%
65 to 74 years	5.60%
75 years and older	4.60%

Median Age 31.2

### Population by Race/Ethnicity

(2012 American Community Survey)

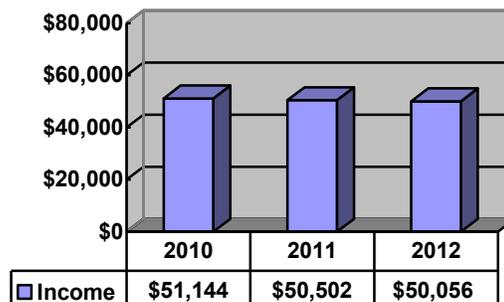
Hispanic	51.90%
Anglo	41.80%
African-American	4.00%
Other	1.49%

### Single Family Homesteads

(Ector County Appraisal District)

Less than \$50,001	10.13%
\$50,001 to \$99,000	32.76%
\$99,001 to \$149,000	27.85%
\$149,001 to \$299,000	25.18%
\$299,001 to \$1,000,000	3.98%
\$1,000,001 to \$10,000,000	0.09%

### 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).

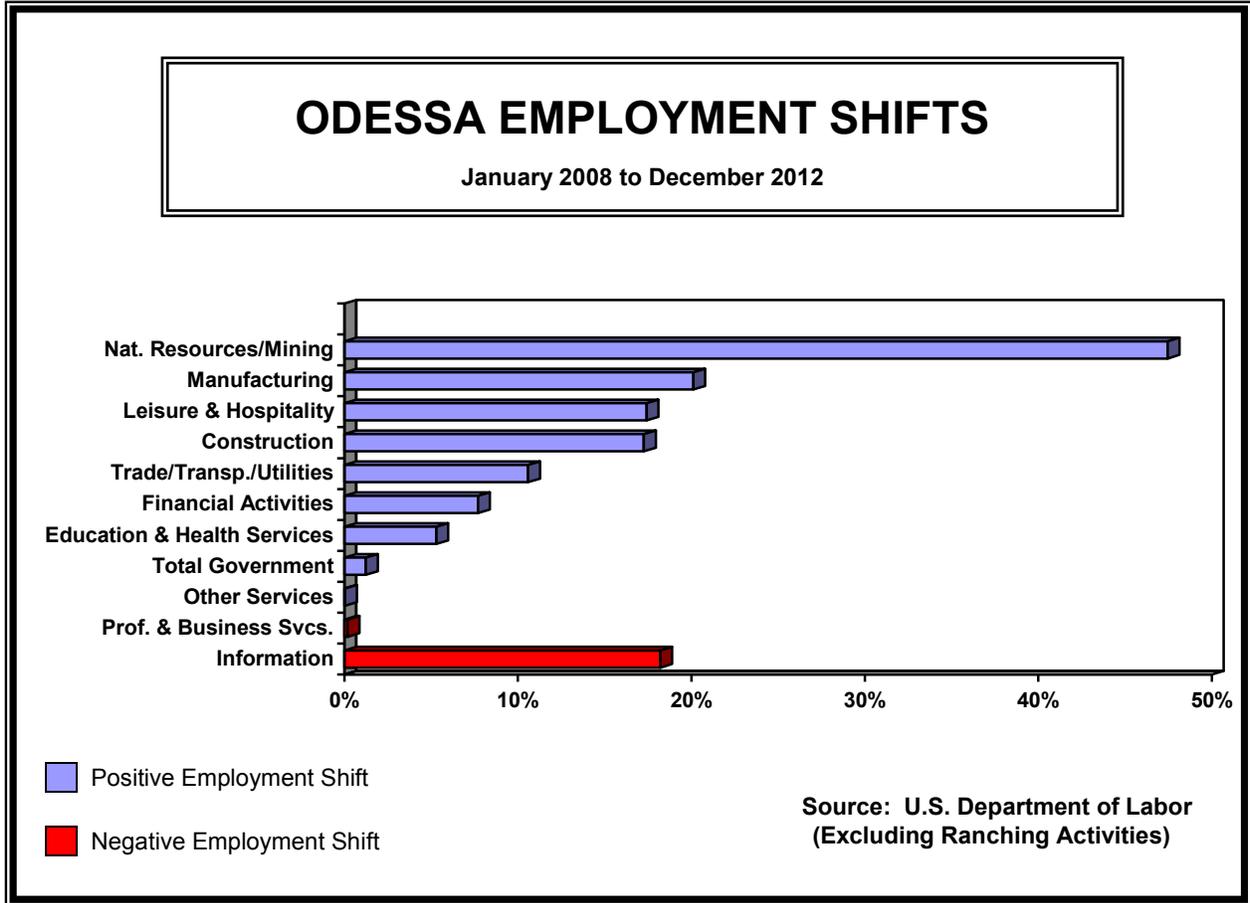
## COMMUNITY PROFILE



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

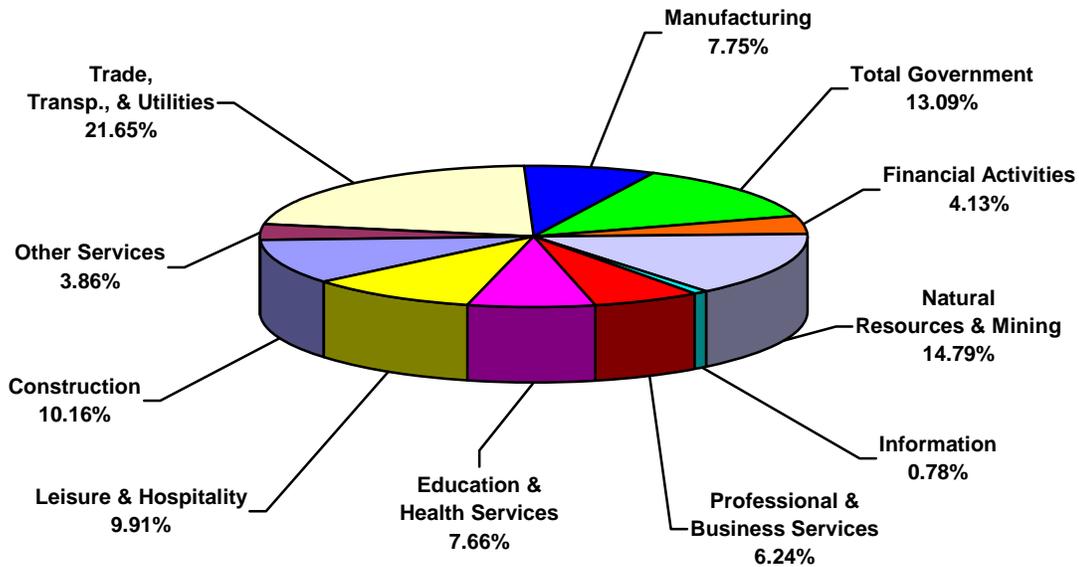


Over the past five years, fluctuating oil prices have resulted in significant shifts in Odessa's employment sectors. Natural Resources and Mining experienced the largest employment gains, with a 47.46% increase, followed by Manufacturing (20.11%), Leisure & Hospitality, (17.42%), Construction (17.26%), and Trade/Transportation/Utilities (10.59%). Less significant gains were made in the areas of Financial Activities (7.70%), Education & Health Services (5.30%), Total Government (1.23%), and Other Services (0.03%). The two remaining sectors, Professional and Business Services and Information, realized employment losses of 0.18% and 18.21%, respectively.

# COMMUNITY PROFILE

## MAJOR SECTORS IN ODESSA'S ECONOMY

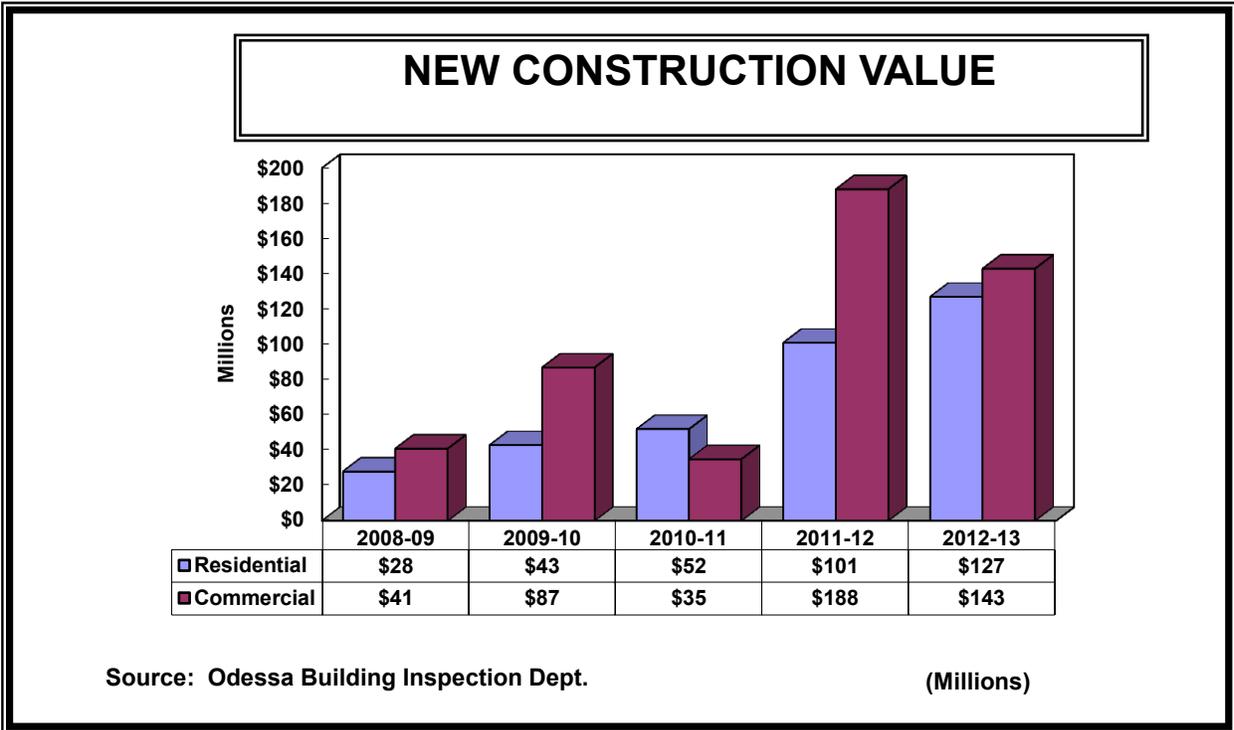
4<sup>th</sup> QUARTER 2012



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 21.65%, followed by Natural Resources & Mining (14.79%) and Total Government (13.09%). Construction (10.16%), Leisure & Hospitality (9.91%), and Manufacturing (7.75%) follow, collectively providing 27.82% of the jobs in the area. The remaining sectors of the local economy include Education & Health Services (7.66%), Professional and Business Services (6.24%), Financial Activities (4.13%), Other Services (3.86%), and Information (0.78%).

## COMMUNITY PROFILE

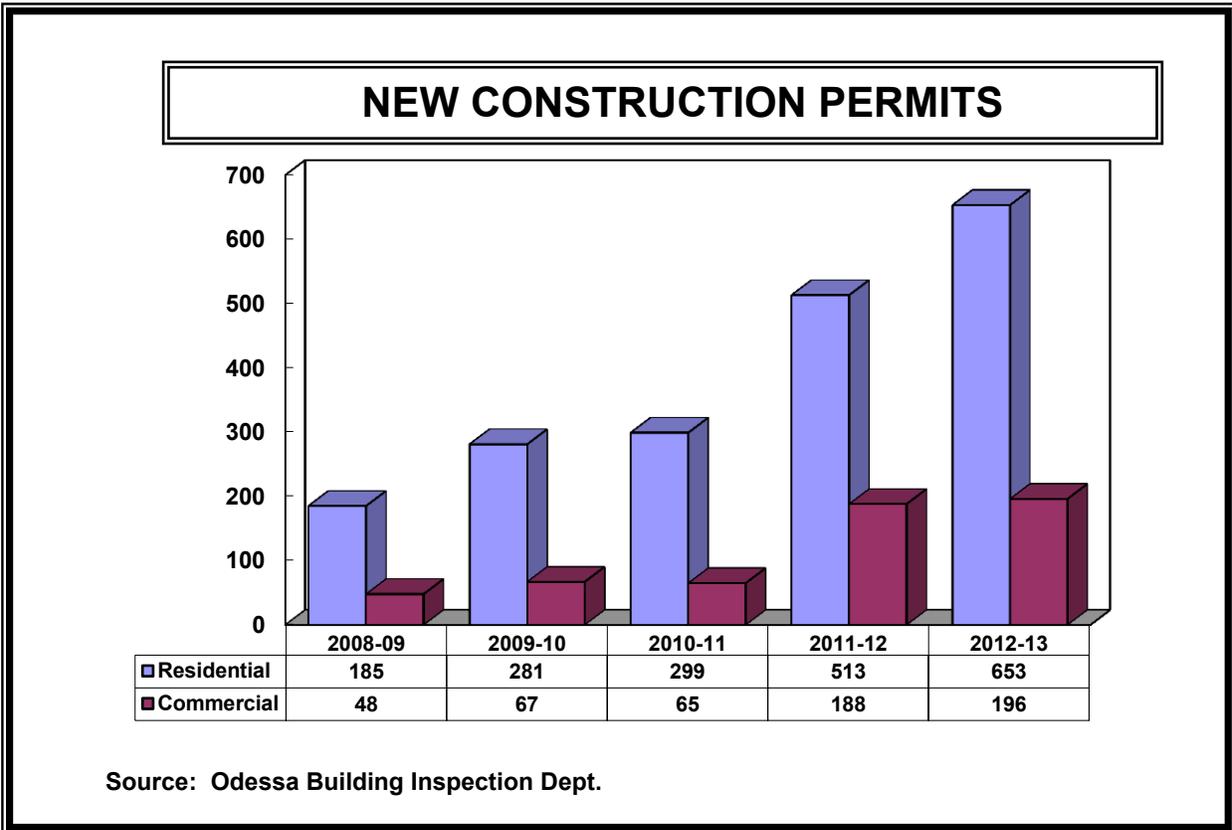


Over the past five years, new residential construction values have fluctuated between \$28 million and \$127 million. Values have, for the most part, trended upward during this time period. This is most significantly illustrated by the price of crude oil which has steadily increased from \$39.16 per barrel in February 2009 to \$104.61 per barrel in July 2013.

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 354% 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, four construction projects, the new Odessa College Campus Center, the Baker Hughes 4-dome Sandplant, the Unimin Corporation Sand Terminal, and the Homewood Suites hotel, comprise 26% of the \$143 million new commercial construction values for fiscal year 2012-13.

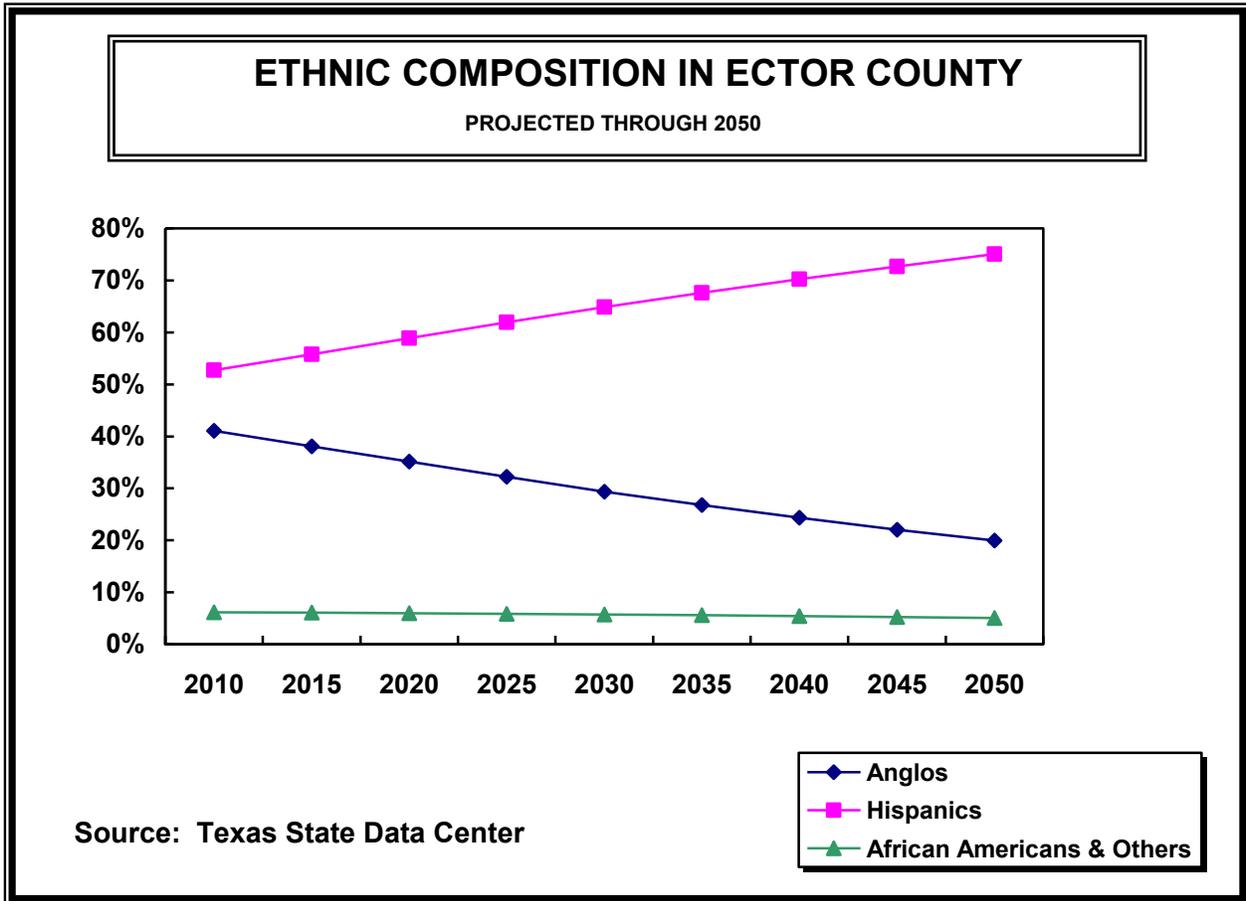
## COMMUNITY PROFILE



Between 2008-09 and 2012-13, the average price of oil increased from \$57.26 to \$93.48 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 every year during this five-year period. In 2012-13, it is anticipated that more than 650 new residential permits will be issued by fiscal year end.

The strength of the local economy is also reflected in commercial construction. In the past five years, the number of construction permits has more than tripled. New businesses are moving into the area and existing businesses are expanding. It is projected that 196 commercial construction permits will be issued in 2012-13. This represents an increase of 4.26% 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 (based on the report for July 1, 2011) by the Texas State Data Center indicate that 40.07% of Ector County's current estimated population is Hispanic, 53.70% of the population is Anglo, and the remaining 6.23% is comprised of African-Americans and other races.

Over the next 30 years, the Hispanic population will continue to rise, while the Anglo population continues to fall. Current projections indicate that by the year 2050, 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 2013-14**  
**ADOPTED BUDGET**

Appendix

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

## ESTIMATED STATE AND FEDERAL MANDATES

State Mandates	FY 2011-12 Estimated	FY 2012-13 Estimated	FY 2013-14 Estimated
<u>General Fund:</u>			
Election Mandates	\$24,000	\$32,000	\$24,000
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	60,000	60,000	60,000
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	18,450	18,450	18,450
Certification of Ambulances	1,060	1,060	1,060
Breathing Air Quality Test	3,506	3,506	7,823
Annual Ladder Test	2,175	2,175	2,175
Training Facility Certification (every 3 years)	0	0	0
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	31,521	33,097	34,752
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	6,150
Animal Control Officer Certification	790	790	790
<u>Public Safety - Other Mandates:</u>			
Psychological Testing of Police Applicants	3,300	3,300	3,300
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)	5,915	15,000	18,000
Public Safety Communications Logging Recorder	6,900	0	10,000
Total General Fund	<u>\$595,612</u>	<u>\$629,385</u>	<u>\$653,232</u>

## ESTIMATED STATE AND FEDERAL MANDATES

State Mandates	FY 2011-12 Estimated	FY 2012-13 Estimated	FY 2013-14 Estimated
<u>Solid Waste:</u>			
Solid Waste - Landfill Gas Management	\$40,000	\$20,000	\$160,000
Solid Waste - Groundwater Monitoring	40,000	60,000	50,000
TDA Structural Pest Control Certification	1,400	1,400	1,500
Total Solid Waste Fund	<u>\$81,400</u>	<u>\$81,400</u>	<u>\$211,500</u>
<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	95,000	100,000
Landfill Tipping Fee - TCEQ (Water/Wwater)	17,000	18,100	18,100
Operator Licensing Training - TCEQ	18,000	18,000	18,000
Operator Licensing Renewal Fees - TCEQ	2,700	2,700	444
Overhead Crane Inspections	2,000	2,000	2,000
NELAC Laboratory Certification	14,000	14,000	14,000
Sludge Transportation Fee	750	750	750
Sanitary Sewer Overflow Initiative **	3,000,000	4,424,000	2,850,000
Bacteriological Testing	30,000	30,000	30,000
Annual Certification of Backflow Assemblies	3,000	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	<u>\$3,311,950</u>	<u>\$4,731,550</u>	<u>\$3,160,294</u>
<u>Equipment Services Fund:</u>			
Underground Fuel Storage Tanks Activity	\$62,000	\$0	\$0
Total Equipment Services Fund	<u>\$62,000</u>	<u>\$0</u>	<u>\$0</u>
<u>Community Development:</u>			
Asbestos Survey	\$5,000	\$5,000	\$5,000
Asbestos Abatement	50,000	50,000	50,000
Total Community Development Fund	<u>\$55,000</u>	<u>\$55,000</u>	<u>\$55,000</u>
<u>Risk Management Fund:</u>			
Workers' Compensation	\$657,220	\$657,220	\$657,220
Total Risk Management Fund	<u>\$657,220</u>	<u>\$657,220</u>	<u>\$657,220</u>
Total State Mandates	<u>\$4,763,182</u>	<u>\$6,154,555</u>	<u>\$4,737,246</u>

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

## ESTIMATED STATE AND FEDERAL MANDATES

Federal Mandates	FY 2011-12 Estimated	FY 2012-13 Estimated	FY 2013-14 Estimated
<u>General Fund:</u>			
Freedom of Information Act / Open Records	\$4,000	\$4,000	\$4,000
Police Record Keeping per Library of Congress	362,429	380,550	399,578
Pre-Employment Exams and ADA Compliance	22,404	25,000	30,000
GASB 43 & 45 Financial Reporting	1,500,000	1,500,000	1,500,000
Storm Water Rules - EPA	685,000	795,000	810,000
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	<u>\$2,755,833</u>	<u>\$2,886,550</u>	<u>\$2,843,578</u>
<u>Equipment Services Fund:</u>			
Oil Filter Disposal - EPA	\$720	\$720	\$0
Battery Disposal Fee - EPA	500	500	0
Vehicle Wash Waste Disposal - EPA	1,500	1,500	6,000
Shop Hazardous Waste Disposal - EPA	7,900	7,900	12,000
Total Equip. Services Fund	<u>\$10,620</u>	<u>\$10,620</u>	<u>\$18,000</u>
<u>Water / Sewer Fund:</u>			
Lead / Copper Monitoring - EPA /TCEQ	\$0	\$2,500	\$0
Biomonitoring - EPA / TCEQ	2,000	2,000	2,000
Consumer Confidence Report - EPA/TCEQ	11,000	12,000	12,000
Wastewater Permit Testing - EPA/TCEQ *	13,575	15,000	15,000
Stormwater Permit - EPA/TCEQ	300	300	300
Long-Term Enhanced Surf. Water Trtmnt-EPA/TCEQ	0	0	450,000
TCEQ Treatment Plant Testing	39,000	39,000	39,000
Disinfection By-Product Testing - TCEQ/EPA	1,400	1,400	10,000
Total Water / Sewer Fund	<u>\$67,275</u>	<u>\$72,200</u>	<u>\$528,300</u>
<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	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$35,000</u>
Total Federal Mandates	<u>\$2,868,728</u>	<u>\$3,004,370</u>	<u>\$3,424,878</u>
Total State and Federal Mandates	<u>\$7,631,910</u>	<u>\$9,158,925</u>	<u>\$8,162,124</u>

\* 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, 2013**

Fiscal Year	Total Current General Fund Expenditures	Total Debt Service Expenditures	Percentage	\$ Ratio
2003-04	\$42,536,447	\$1,899,498	4.47%	\$22.39 TO 1
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	\$95,959,479	\$2,907,949	3.03%	\$33.00 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, 2013

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
2003-04	93,195	\$2,108,487,428	\$20,675,000	\$142,866	0.98%	\$222
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	\$646,781	1.52%	\$753

**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. 2013R-69**

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, 2013 THROUGH SEPTEMBER 30, 2014, 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, 2013 and ending September 30, 2014, 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, 2013 and ending September 30, 2014, 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 2<sup>nd</sup> 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, 2013 and ending September 30, 2014.

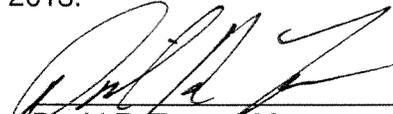
**Section 2.** That all unencumbered or unobligated funds for the prior fiscal year shall lapse at the end of the prior fiscal year. All appropriations for encumbered or obligated funds shall carry over to the subsequent fiscal year and be considered committed in order to complete these transactions.

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

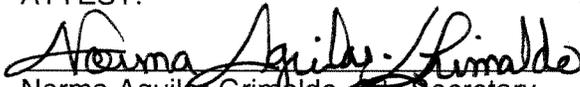
The foregoing resolution was approved and adopted on the 10th day of September, A.D., 2013, by the following vote:

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

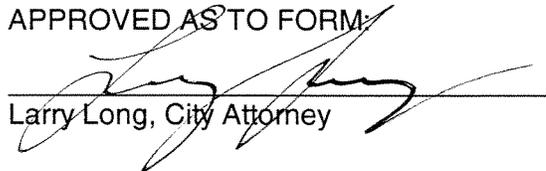
Approved the 10th day of September, A.D., 2013.

  
\_\_\_\_\_  
David R. Turner, Mayor

ATTEST:

  
\_\_\_\_\_  
Norma Aguilar-Grimaldo, City Secretary

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Larry Long, City Attorney

# EXHIBIT A

	Total All Funds
<b>Financing Sources:</b>	
<b>Beginning Fund Balance</b>	\$53,743,177
<b>Less Required Reserves</b>	19,407,135
<b>Available Fund Balance</b>	\$34,336,042
<b>CURRENT REVENUES:</b>	
Property Tax	\$25,953,780
Sales Tax	28,786,638
Franchise/Gross Receipts	6,661,000
Other Operating Revenues	28,156,376
Water and Sewer	44,589,300
Rental Revenue	17,320,457
Interest Income	235,000
Intergovernmental	2,240,769
Other Revenue	16,319,747
<b>Administrative Transfers</b>	
General Fund	200,000
Water/Sewer	2,577,151
Equipment Service	450,731
Risk Management	370,136
Solid Waste	378,382
Storm Water	66,232
Liquid Waste	2,522
Hotel-Motel	9,165
Odessa Development Corp.	75,115
Motor MPO	6,000
<b>Total Current Revenues</b>	\$174,398,501
<b>Total Financing Sources</b>	\$208,734,543
<b>CURRENT EXPENDITURES:</b>	
Personal Services	\$68,862,224
Supplies	22,486,091
Services	30,624,462
Maintenance	8,452,269
Capital Outlay	2,847,250
Other Requirements	8,419,763
Debt Service/Lease	14,610,558
Insurance Requirements	8,549,025
Outside Agencies	3,793,960
Transfers Out	331,522
<b>Total Current Expenditures</b>	\$168,977,124
Capital Outlay-Replacement	7,247,950
<b>Total Expenditures</b>	\$176,225,074
<b>Ending Available Balance</b>	\$32,509,469
Plus Required Reserves	19,407,135
<b>Ending Fund Balance</b>	\$51,916,604

**ORDINANCE NO. 2013-54**

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 2013 TAX YEAR AND THE 2013-2014 FISCAL YEAR; ESTABLISHING THE AD VALOREM TAX RATE OF 51.2750 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, 2013.

**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, 2013 and ending September 30, 2014; 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 Fifty-One and Two Hundred Seventy-five Thousandths Cents (51.275¢) 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 2013 tax year and the 2013-2014 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 Fifty-One and Two Hundred Seventy-five Thousandths Cents (51.275¢) on each One Hundred Dollars (\$100.00) property valuation, said tax levied for and apportioned to the following specified purposes:

- (1) The rate of 13.0176¢ 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 a 2006, 2009 and 2012 Refunding Issue.
- (2) The rate of 38.2574¢ 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 TWENTY-TWO AND THREE HUNDRED SEVENTY-ONE THOUSANDTHS PERCENT (22.371%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY FIFTY-FIVE DOLLARS AND NINETY-FIVE CENTS (\$55.95).

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$3,858,043 OR 17.46%, AND OF THAT AMOUNT, \$758,008 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 17, 2013, 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 24, 2013, 6:00 p.m., City Council Chambers, 411 W. 8<sup>th</sup> Street, Odessa, Texas, and such notice shall be published. Section 6 is effective on September 24, 2013.

**Section 7.** That this ordinance shall go into effect on October 1, 2013.

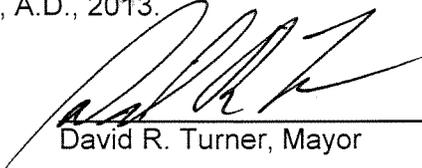
The foregoing ordinance was first approved on the 17th day of September, A.D., 2013, by the following vote:

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

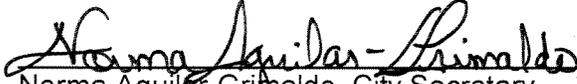
The foregoing ordinance was adopted on second and final approval on the 24th day of September, A.D., 2013, by the following vote:

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

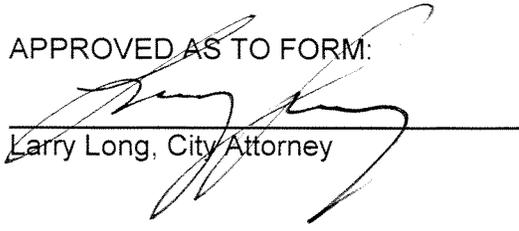
Approved this the 24th day of September, A.D., 2013.

  
\_\_\_\_\_  
David R. Turner, Mayor

ATTEST:

  
\_\_\_\_\_  
Norma Aguilar-Grimaldo, City Secretary

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Larry Long, City Attorney

**CITY OF ODESSA**  
**FY 2013-14**  
**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

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### 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.

## APPENDIX

### GLOSSARY

**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

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### 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.

**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.

**Objectives:** Time bound and measurable result of an organization's activity which advances the organization toward a goal.

**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.

## APPENDIX

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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.

## APPENDIX

---

### GLOSSARY

**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

<b>ADA</b>	American Disabilities Act
<b>ALS</b>	Advanced Life Support
<b>AMR</b>	Automated Meter Reading (Water Meters)
<b>AS/400</b>	Network Computer System
<b>C&amp;V</b>	Convention and Visitors
<b>CAD/RMS</b>	Computer Aided Dispatch/Record Management System
<b>CAFR</b>	Certified Annual Financial Report
<b>CD</b>	Community Development Fund
<b>CDBG</b>	Community Development Block Grant
<b>CIP</b>	Capital Improvements Program
<b>CO</b>	Certificate of Obligation
<b>COGA</b>	City of Odessa Grant Application
<b>CRMWD</b>	Colorado River Municipal Water District
<b>C.S.A.</b>	Combined Statistical Area
<b>CV</b>	Crown Victoria
<b>DOT</b>	Department of Transportation
<b>DPS</b>	Department of Public Safety
<b>DRW</b>	Dual Rear Wheel
<b>E.C.I.S.D.</b>	Ector County Independent School District
<b>EMD</b>	Emergency Medical Dispatcher
<b>EMS</b>	Emergency Medical Services
<b>EPA</b>	Environmental Protection Agency
<b>ES</b>	Equipment Service Fund
<b>FMLA</b>	Family Medical Leave Act
<b>FTE</b>	Full-Time Employee
<b>FWT</b>	Fiesta West Texas
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GC</b>	Golf Course Fund
<b>GF</b>	General Fund
<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Graphical Interface System
<b>G/L</b>	General Liability
<b>GO</b>	General Obligation (Bond)
<b>GPS</b>	Global Positioning System
<b>HAZMAT</b>	Hazardous Materials
<b>H.E.</b>	Heavy Equipment
<b>HIPAA</b>	Health Insurance Portability and Accountability Act
<b>HOME</b>	Home Investment Partnerships Program
<b>hp</b>	Horse Power
<b>HR</b>	Human Resources (Department)
<b>H.T.E.</b>	Accounting Software Company
<b>HVAC</b>	Heating Vent Air Conditioning
<b>ID</b>	Identification
<b>IFSTA</b>	International Fire Service Training Association
<b>ISD</b>	Independent School District
<b>IT</b>	Information Technology

## APPENDIX

### ACRONYMS

<b>IVR</b>	Interactive Voice Response
<b>JBS</b>	John Ben Shepperd (Parkway), a local thoroughfare
<b>K-9</b>	Canine
<b>KOB</b>	Keep Odessa Beautiful
<b>LED</b>	Light-Emitting Diode
<b>LGC</b>	Local Government Code
<b>MC</b>	Municipal Court
<b>mgd</b>	Millions of Gallons per Day
<b>MOTOR-MPO</b>	Midland-Odessa Transportation Organization – Metropolitan Planning Organization
<b>MS4</b>	Municipal Separate Storm Sewer System
<b>NCIC/TCIC</b>	National Crime Information Center/Texas Crime Information Center
<b>NDS</b>	Neighborhood Development Services
<b>NELAC</b>	National Environmental Laboratory Accreditation Conference
<b>NELAP</b>	National Environmental Laboratory Accreditation Program
<b>NFPA</b>	National Fire Protection Association
<b>OC</b>	Odessa College
<b>OCAH</b>	Odessa Council for the Arts & Humanities
<b>ODC</b>	Odessa Development Corporation
<b>P25</b>	Project 25
<b>PB</b>	Permian Basin
<b>PD</b>	Police Department
<b>PH</b>	Phase
<b>PLC</b>	Programmable Logic Controller
<b>PSAP</b>	Public Safety Answering Point
<b>PT</b>	Proficiency Test
<b>PTC</b>	Property Tax Code
<b>RF</b>	Risk Management Fund
<b>RIO</b>	Rho Iota Omega
<b>RM</b>	Risk Management
<b>RTV</b>	Rough Terrain Vehicle
<b>Rx</b>	Medical Prescription
<b>SCADA</b>	Supervisory Control and Data Acquisition
<b>SCBA</b>	Self Contained Breathing Apparatus
<b>SSO</b>	Sanitary Sewer Overflow
<b>ST</b>	Storm Water Fund
<b>SW</b>	Solid Waste, Solid Waste Fund
<b>T-Bill</b>	Treasury Bill
<b>TCAP</b>	Texas Coalition for Affordable Power
<b>TCEQ</b>	Texas Commission on Environmental Quality
<b>TCLEOSE</b>	Texas Commission on Law Enforcement Officer Standards and Education
<b>TDA</b>	Texas Department of Agriculture
<b>TDD</b>	Telecommunication Device for the Deaf
<b>TLETS</b>	Texas Law Enforcement Telecommunication System
<b>TWDB</b>	Texas Water Development Board
<b>UCR</b>	Uniform Crime Report
<b>US</b>	United States
<b>USA</b>	United States of America
<b>UT</b>	University of Texas

## APPENDIX

### ACRONYMS

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<b>UTPB</b>	University of Texas of the Permian Basin
<b>VTCA</b>	Vernon's Texas Civil Statutes Annotations
<b>WC</b>	Workers' Compensation
<b>W/R</b>	Water Reclamation
<b>WS</b>	Water and Sewer Fund
<b>WT</b>	Water Treatment
<b>W/W</b>	Wastewater

**CITY OF ODESSA**  
**FY 2013-14**  
**ADOPTED BUDGET**

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