

*City of Odessa,  
Texas  
Annual Budget*

*2009*

-

*2010*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Odessa  
Texas**

For the Fiscal Year Beginning

**October 1, 2008**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Odessa, Texas for its annual budget for the fiscal year beginning October 1, 2008.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award

# **ANNUAL BUDGET**

## **CITY OF ODESSA, TEXAS**

Fiscal Year  
October 1, 2009 through September 30, 2010

### **CITY COUNCIL**

Larry L. Melton, Mayor  
Bill Cleaver, Mayor Pro Tem, District 1  
James B. Goates, District 2  
Royce Bodiford, Mayor Pro Tem, District 3  
Dean Combs, District 4  
Benjamin Velasquez, District 5

Richard N. Morton, Jr., City Manager

Adopted  
September 8, 2009

## City of Odessa 2009-2010 Annual Budget

### Prepared by

Finance Department  
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### Printed by

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### Front Cover

*“Information technology and business are becoming inextricably interwoven. I don't think anybody can talk meaningfully about one without the talking about the other.”* Bill Gates, American Entrepreneur and Founder of Microsoft Company

The mission statement of the City of Odessa Information Services Department begins, “In order for City of Odessa employees to meet the business needs of the City...”. With this foundational need, the 2009-10 budget confirms the importance of this technology / business relationship through continued funding of many invaluable applications and systems in the various work groups, and of the dedicated personnel behind the scenes who make it all flow seemingly without effort.



#### Council Members

Front Row Left to Right: Royce Bodiford, Mayor Pro Tem, District 3; Larry Melton, Mayor; Back Row Left to Right: Benjamin Velasquez, District 5; Dean Combs, District 4; James B. Goates, District 2; Bill Cleaver, Mayor Pro Tem, District 1

## **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 service 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 2009-10**  
**ADOPTED BUDGET**

Budget Message

October 1, 2009

To the Citizens of the City of Odessa, Texas,  
Honorable Mayor Larry Melton, and  
Members of the City Council:

I am pleased to submit the 2009-10 Annual Budget for the City of Odessa, Texas. The budget is one of the most important policy documents of the City because it presents the overall plan to accomplish the Council's program of services and priorities during the upcoming fiscal year in financial terms. The annual budget projects total revenues of \$160.0 million and total current expenditures of \$155.5 million. In comparison with last year's adopted budget, this budget represents an increase of 2.55% in revenues and an increase of 2.14% for current expenditures. Not normally funded from current revenues, the equipment replacement items totaled \$4.83 million for 2009-10. Also, \$1.15 million has been allocated from bond funds received in 2007 for Water and Sewer capital improvements. This budget is the culmination of our combined efforts in determining the proper resource allocation for the City based upon our agreed goals and objectives.

## **ECONOMIC CONDITION AND OUTLOOK**

The City of Odessa has historically been very dependent upon the fortunes of the oil and gas industry. Fortunately, economic diversification efforts of city leaders over the past few years, and a leveling of oil prices and production have allowed Odessa to experience some stability in the local economy. While the U.S. rig count was down 49.02% in 2009, the West Texas region rig count also decreased by 54.91% for the same time period. A comparable decrease occurred in the West Texas Intermediate Crude Oil price by 33.13% over last year's figures as well. As unemployment is leveling out at an annualized rate of 6.2% with a stabilizing oil and gas industry, the community continues to strive towards diversification of its local economy.

The City of Odessa has had the advantage of a line of dedicated community leaders who understand the importance of cohesive economic development efforts. Another promotion of our diversification efforts occurred during this last year when Odessa leaders along with the Odessa Development Corporation brought in another 174 new jobs with a cumulative annual payroll of \$10.3 million for the community.

## 2008-09 ACHIEVEMENTS

Our goals and objectives charted the course for fiscal year 2008-09, and we made considerable progress including:

- Economic diversification support efforts in 2008-09 included the continuation of development along Billy Hext Road and Eastridge Road, as well as north JBS Parkway and 52<sup>nd</sup> Street. Significant private construction of subdivisions in the east section of Odessa is still developing in the residential and commercial areas. The construction of interchanges on Parkway at BI-20 and IH-20 continues on through this next year in coordination with the Texas Department of Transportation. Completion of the BI-20 interchange at Parkway was achieved in mid-2009 and the IH-20 Interchange to connect FM 3503 has begun by developing a joint agreement with Ector County.
- Enhancement of a positive City image was achieved through park improvements and beautification with the continuation of the Shademakers Tree Planting program in coordination with Neighborhood Development Services and Keep Odessa Beautiful. This program is furthering urban forestry education and care throughout city neighborhoods. Major renovations to the Ratliff Ranch Golf Course (now recognized through the PGA Play Golf America campaign as a “Family Golf Course”) has provided new structures for public use, additions of turf and other special course equipment has contributed to other park improvement efforts for the city. Another step towards a positive image can be noted in the successful completion of the “neighborhood sweeps” coordinated by the Neighborhood Development Services division. A neighborhood sweep encompasses specific days of neighborhood cleanup for targeted subdivisions through the cooperation of various city departments, external agencies, media, and community volunteers. These cleanup campaigns cleared approximately 30 tons of refuse from our neighborhoods.
- Crime for calendar year 2008 decreased 2.9% across the state overall, plus Odessa demonstrated a decrease in Part II crimes such as larceny/theft which was down 10.66% compared to the previous year. In corresponding Part I crime for 2008, rape and robbery offenses were down 2.42% due to the cooperative efforts and assistance of surrounding law enforcement agencies, citizens of Odessa, and the Odessa Police Department. Additionally, the Odessa Special Investigations Division – Narcotics & Vice Unit seized in excess of \$440,319 (street value) in controlled substances in the last year.
- Productivity and service enhancements were seen in the Fire Department and the Public Safety Communications division. Relocation of fire stations #4, #7 and Central has been completed to better serve Odessa’s expanding boundaries. Citizens will benefit from these station relocations and with the purchase of six new Horton ambulances as the need for EMS services continues to increase. The City of Odessa Fire Department was awarded an “Outstanding Achievement in Local Government Innovation Award” from the Alliance For Innovation for the advanced

use of ultrasound machines in the ambulances. Additional customer service enhancements included an enhanced IVR system in Billing and Collection which allows customers to make payment arrangements through the system any time of the day or night.

- Intergovernmental cooperation continues through the joint efforts of the Ector County Independent School District and the City of Odessa Municipal Court with the operation of the School Attendance Court. This special night court is helping to keep students in class and off of the streets. Other joint efforts can be evidenced in Public Safety Communications as well, as they have implemented a new WebEOC software to aid in the improvement of tracking resources and communicating with other communities and the state operations center during escalating regional emergency situations.

## **GOALS AND OBJECTIVES FOR 2009-10 FISCAL YEAR**

Encouraged by the accomplishments of 2008-09, and our commitment to the citizens of Odessa, we focus on the City's future goals and objectives:

- An important aspect of economic development continues to be enhancement of the City's image. The continuation of allocating and expending bond funds for capital improvement projects consisting of the development and redevelopment of city parks, street drainage/paving and traffic reconstruction in major thoroughfares remain as steps taken towards this effort in the 2009-10 budget. Also included are revitalization programs in urban forestry education, inmate work release community service clean-up and city-wide neighborhood "sweeps" litter campaigns in attracting new enterprises to Odessa and keeping the present vital workforce contributing to the current economic welfare of the area.
- Crime reduction remains a major goal for Odessa. Numerous programs funded in the 2009-10 budget include Citizen's Police Academy, Citizen's on Patrol, Juvenile Curfew, and the CopLogic Online System aiding citizens in reporting minor offenses via home computers. This reporting convenience and a new patrol reorganization within the department will ensure more officers are patrolling the city at a given time. Additionally, a Police Call Center continues to better facilitate citizen information requests and reports in the various areas within the Police Department. The Crisis Intervention Unit plans to sharpen crisis negotiation skills in conjunction with enhanced SWAT team training in this growing area of expertise. Intergovernmental cooperative efforts such as Narcotics and Vice, Street Crimes Unit and Neighborhood Watch programs will continue to target areas of concern.
- Retaining and recruiting qualified personnel through competitive compensation has become a priority in the last few years. Even in Odessa's diverse economy, city management strategically fashioned the continuation of a compensation plan funding step increases and incentive pays in keeping with this philosophy. Seeking the status as "Employer of Choice" for Odessa, accessibility to employment opportunities with the City has been enhanced through web site application

processing and an incentive program designed to compensate current employees who refer individuals to employment with the City.

- In keeping with intergovernmental cooperation, the Parks Department is increasing special event programming through collaborations and sponsorships with non-profit, governmental and private businesses within the City. Also, Odessa's Public Safety Communications center maintains services to Medical Center Hospital Flight For Life in dispatching and the monitoring of paramedics in flight as another service to the local and regional community. Another agreement with the Hospital District will allow both entities to comply with requisite hazardous materials, weapons of mass destruction and bio-terrorism training through an exchange of services.
- Productivity and service enhancements benefit the city as Neighborhood Development Services strives to increase educational opportunities and improve access to information and resources that support the community through neighborhood meetings to provide an open forum for citizens to voice neighborhood concerns. The NDS group expects to distribute more than 245,000 pieces of information literature as part of this effort in the 2009-10 fiscal year.

## **GENERAL FUND**

Decisions by the City Council on the budget for the general operating fund have a major impact on public services and the quality of life in the City of Odessa. Each year the City faces the challenge of balancing the City's needs for services against limited financial resources. This challenge became even more of an opportunity as the City Council approved a decrease in the property tax rate by 3.954 cents for citizens, while the rising cost of operations and unfunded mandates continued to match the growth in revenues. This year the General Fund's projected revenues of \$58.9 million will fund current expenditures of \$58.9 million as a balanced budget. Revenues increased less than 1.0%, or \$514,615 and expenditures increased by the same amount over the 2008-09 budget.

Recessionary factors effected a slight decrease in expected Sales Tax receipts during the 2008-09 fiscal year, with a final revenue decrease of less than 1.0%, or \$34,498 less than budget by the completion of the fiscal year. As 2008-09 economic indicators for the general economy and the oil industry have continued in a downward direction, sales tax receipts are projected to show similar trending. The forecasted sales tax revenue for 2009-10 is budgeted at \$17,561,109, resulting in an 8.49% decrease over the previous year's budget, however still continuing to be the leading revenue over the estimate for Property Tax in the new fiscal year.

Even though the property tax rate decreased to \$0.522750 from \$0.562290 for 2009-10, a 9.29% increase in assessed values resulted in a \$518,107 increase in current property tax revenue compared to last year. These two revenue sources generate 58.01% of the \$58.9 million budget for revenues in the General Fund.

The budget for 2009-10 includes funding for a net (6) less positions compared to the previous year's budget. Five positions were moved to the new Storm Water Fund from the Public Works Department, a federally mandated allocation. One position was eliminated in Municipal Court to provide an upgrade to an existing position for a Technology Specialist position. In total, the number of General Fund positions funded in this year's budget equals 651 for the new year. Personnel enhancements to address recruitment and retention issues resulted in the continuation of the public safety step pay / incentive pay plan funding with a cost of \$200,328 for 2009-10 for the General Fund. No merit pay was included in the new year budget for employees due to the downturn in the economy.

Additional operational expenditures include Texas Municipal Retirement System requirements which increased by 4.74% due to rising costs in pension administration, plus additional cost increases in the area of internal equipment rental allocations due to escalating costs of fuel and equipment repair / replacement supplies for the City's fleet.

### **GENERAL FUND RESERVES**

To ensure sufficient funds in maintaining its reserves at an appropriate level to support operations for at least 60 days, a Budget Stabilization Account is available with a 25-day balance based on the last adopted budget. One portion of the Budget Stabilization Account accommodates up to a 15% sales tax revenue decline. The remaining balance protects against a 10% decline in property tax revenues or any other revenue loss. Also, a Compensated Absences reserve is set aside to pay employees for accrued unileave and/or old sick leave upon their resignation, termination, or retirement. In addition to meeting these minimum reserve requirements, the General Fund also maintains a healthy undesignated balance, which allows the City to allocate those funds for special and unforeseeable projects as they occur.

The September 30, 2008 ending fund balance stated in the City of Odessa Comprehensive Annual Financial Report (CAFR) of \$28,114,272 for fiscal year 2007-08 includes \$5,733,380 of encumbrances. Excluding these encumbrances the fund balance of \$22,380,861 provides an increase of \$486,412, or 2.17% for the 2008-09 fiscal year end. The 2009-10 budget is a balanced budget with revenues and expenditures in equal amounts of \$58,964,714 with an unrestricted available fund balance of \$7,992,241.

### **WATER AND SEWER FUND**

Major distribution system improvements, increases in water/wastewater plant chemical costs and CRMWD electrical costs, plus the continuation of the step pay / incentive pay program for qualifying full time employees, highlight the Water and Sewer Fund budget for the 2009-10 fiscal year. The current rates for water and sewer services will increase 3% to cover operating expenditures and continue infrastructure improvements to support new residential development and other maintenance / upgrades of the current water and sewer infrastructure, plus meeting requisite bond covenants. At the new rates, the City of Odessa still believes the cost of the water represents a good value for

the citizens, as other cities that participate in the same water management district charge their citizens higher water rates. The total Water and Sewer revenues for FY 2009-10 are estimated at \$41.1 million, an increase of \$1,191,008 for the new year, of which \$1,155,750 is a formal allocation of bond revenue from the 2007 Bond Series.

Water and Sewer operating expenditures are proposed at \$41.4 million, a 4.9 percent increase to that of the previous adopted budget. Personal services increases of \$128,718 will cover the continuation of step increase / incentive pays for qualifying full time employees and the 4.74% increase in the Texas Municipal Retirement System rate. Allocations to cover the purchase of water from CRMWD for 2009-10 will increase to \$12,455,257 in this significant cost area.

In 2008-09, fund balance decreased by \$1.26 million from the 2007-08 ending fund balance of \$7,446,881. The 2009-10 budget is appropriated with projected revenues (\$41,083,598) and expenditures are estimated to be (\$41,440,862) resulting in a projected fund balance of \$5,831,904.

The approved budget for the Water and Sewer Fund includes an allocation for Capital Improvements from the \$65,000,000 Bond Issue from late 2007. A great deal of emphasis has been placed on the capital improvements program to satisfy State and Federal Mandates as well as City infrastructure requirements. The Utility will continue to implement state and federal mandated programs such as water conservation, water quality reporting, risk management, cross connection control, and enhanced surface water treatment issues.

## **SOLID WASTE FUND**

The major contributing revenue sources for the Solid Waste Fund are Single-Family Residential (48.21%), Commercial (23.32%) and Roll-Off Charges (12.73%). These three sources of revenue account for over 84% of the total revenue for this fund. Total customer accounts and anticipated growth within the city limits, increased demand for roll-off usage in commercial and construction areas, and expanding service to outside-city-limits customers drive these revenue items. In 2009-10 solid waste rates increased 6% due to equipment rental charges and administrative fees.

In 2008-09, fund balance decreased by \$484,695 from the 2007-08 ending fund balance of \$630,730. The decrease, or use of fund balance was approved in the 2008-09 budget process to aid in funding needed equipment. The 2009-10 budget is appropriated with projected revenue of \$10,003,705, sufficient revenue to cover the \$9,989,164 in estimated expenditures.

Projected 2009-10 ending fund balance for the Solid Waste Fund is expected to be \$160,576. This represents a \$14,541 increase in fund balance compared to last year's estimated ending balance of \$146,035. The Solid Waste division continues to put much effort into recycling to slow the growth of tonnage hauled to the landfill each year.

This Keep Texas Beautiful award winning enterprise fund maintains a diversified focus of not only solid waste collection, but also recycling, backyard composting, tree limb recycling, household hazardous waste disposal, and education. The fund also supports the local Keep Odessa Beautiful agency that provides education to the public on numerous environmental issues. The Keep Odessa Beautiful agency will receive a budget of \$129,443 for 2009-10.

## **NATURAL GAS UTILITY FUND**

The objective of the Natural Gas Utility Fund is to reduce the natural gas rates for Odessa residents. The City negotiates a contract with a natural gas supplier, a transporter of natural gas and our local distributor. As a result, consumers have saved significantly in the cost of natural gas over the conventional method of buying gas. The revenues for FY 2009-10 are estimated at \$20.0 million for the sale of natural gas to our local distributor and the same amount in expenditures for the purchase of natural gas.

## **EQUIPMENT SERVICES FUND**

The City provides for maintenance and replacement of its fleet and heavy equipment through an internal fund, which receives rental revenue from the operating funds. Equipment Services revenues for FY 2009-10 are estimated at \$10.9 million. Total expenditures of this internal service fund are \$11.7 million of which \$6.9 million is allocated for operating expenditures, while \$4.8 million is designated for Equipment Replacement expenditures. One critical aspect of this fund is to maintain an adequate fund balance to replace the City's fleet based upon the estimated life when purchased. Early replacement of items in the Fire Department's rolling stock in previous years should aid in fund balance growth over the next few years since these items will not need to be replaced.

In 2008-09, fund balance decreased by \$427,632 from the 2007-08 ending fund balance of \$3,528,098. This decrease, or use of fund balance was approved in the 2008-09 budget process to help pay for rising fuel costs and to fund the maintenance and replacement costs of a growing fleet. The 2009-10 budget is appropriated with projected revenues of \$10,907,410 using \$810,395 of available fund balance for needed equipment replacement. Repayment will be extended over the next few years. The scope of this fund is being broadened to include acquisitions of other major assets to be used by the operating funds. Projected 2009-10 ending fund balance for the Equipment Services Fund is expected to be \$2,290,071.

Through aggressive maintenance programs and streamlining of operations, the operating expenditures for this fund have experienced very little growth. However, adjustments were made to the rental rate schedules to ensure the Equipment Services Fund will have adequate available funds for the repair and replacement of capital items.

## **RISK MANAGEMENT FUND**

The City's Risk Management Fund was budgeted at \$9.4 million for expenditures in 2009-10. The Risk Management Fund is comprised of a 74.2% (\$7.0 million) allocation for Benefits including Medical/Dental Claims and Clinical Services, with the Health and Wellness program at 2.2% (\$210,182), and an allocation for Liability Insurance at 9.0% (\$849,680), plus a 6.9% (\$657,220) allocation for Workers' Compensation, including a final 7.7% (\$732,674) budget for the administrative cost of managing the program.

The Medical/Dental insurance program represents the largest portion of expenditures for the Risk Management Fund. The city has not planned any rate increases internally, or for employees or retirees during the 2009-10 fiscal year; holding the line on costs and expenses where appropriate in the medical plan considering the local and national economic condition.

The successful operation of the Family Health Clinic continues to provide more accessible medical services to employees and their dependents without a related cost increase to employees and the City. Also, a full service fitness center for medical plan covered individuals has also encouraged many employees and dependents to make preventative choices for greater health and a decreased need for medical services.

In 2007-08, the fund balance for the Risk Management Fund was a negative \$1,349,440, but in 2008-09, the fund balance was a negative \$1,288,047. This \$106,393 decrease in the deficit is an indication that the cost management strategies implemented over the past few years have been successful. With the creation of the Family Health Clinic and the availability of the Health and Wellness center, employees have also appreciated reasonably priced minor health care and encouragement for healthier lifestyles. Repayment of the 2009-10 projected ending fund balance deficit of \$1,264,599 will continue to extend over the next several years.

## **GOLF COURSE FUND**

The Ratliff Ranch Golf Course continues to benefit the citizens of Odessa by providing a quality municipal golf course. As the revenue base for this fund continues to grow, the ability for this fund to stand alone remains very positive. Major revenues for this fund include daily green fees (43.59%), golf cart rentals (20.79%), and Pro-Shop Sales (15.69%) bringing in 80.0% of the fund's total revenue. Revisions to some fees were adopted in late 2009 that encourage play at the course at historically low usage times of the week.

In 2008-09, fund balance decreased to a negative \$1,811,201 from the 2007-08 deficit fund balance of \$1,742,262. This deficit fund balance position is due to the closure of the golf course for major renovation and construction during the majority of 2007 and 2008. The 2009-10 budget process shows an additional decrease in fund balance as increases were necessary in golf cart lease/purchase charges and in employee retirement benefit rates. Repayment of the 2009-10 projected ending fund balance deficit (1,933,435) will extend over the next few years.

## **STORM WATER FUND**

In the 2009-10 budget, a new Storm Water Fund was established in response to a federally mandated regulation for storm water runoff in cities of a prescribed population. Over the last 5-6 years, the City has met the minimum requirement of this mandate. In this new fiscal year, staff recommended the implementation of a Storm Water Fee of \$1.85 per billing and collection customer account as a fair and equitable method of allocation. One opportunity of this new mandate was the ability to transfer the City's street-sweeping operations from the General Fund to this new enterprise fund. Five street-sweeping positions were transferred to Storm Water, plus a Manager and Technician position were added to operate the fund's approved \$650,000 budget. It is anticipated that this new customer fee will generate the necessary funds for this mandated function.

## **CONVENTION AND VISITORS FUND**

The Convention and Visitors Fund receives its funding from Hotel/Motel taxes. The Outside Agencies received funding for FY 2009-10 in the amount of \$2,233,400.

## **CONCLUSION**

This Annual Budget continues to provide 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 2008-09 Annual Budget document received the Government Finance Officer Association's (GFOA) Distinguished Budget Presentation Award, representing the highest form of recognition in governmental budgeting. This was the twenty-third consecutive year that Odessa has received this honor. In order to continue participating in this program, we have attempted to incorporate most recommended revisions, which were suggested by GFOA, into the 2009-10 Annual Budget.

The 2009-10 Budget document has been prepared with the assistance of the committed and dedicated employees who stand ready to accomplish the strategies outlined and adopted by the City Council. In closing, I would like to acknowledge the valuable effort of the Finance Department and Budget Personnel, and to extend special thanks to the Mayor and Members of the City Council for their continuing direction and support.

Respectfully submitted,

Richard N. Morton, Jr.  
City Manager

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

Policy Statements

# **POLICY STATEMENTS**

## **BUDGET COMPLIANCE**

### **BUDGET COMPLIANCE**

The 2009-10 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, Risk Management Fund, Debt Service Fund, Community Development Fund, Golf Course Fund, Convention and Visitors Fund, Natural Gas 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 Proposed 2009-10 Budget on August 5, 2009, which was more than 30 days prior to the scheduled adoption of the property tax rate on September 8, 2009.

# **POLICY STATEMENTS**

## **BUDGET COMPLIANCE**

### **PUBLIC HEARINGS ON PROPOSED BUDGET**

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

The City of Odessa published notices, as required by law, on August 14, 2009 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 September 8, 2009.

### **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 25, 2009, as required by State law, and on September 8, 2009, 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). The tax rate, adopted by the governing body, may not exceed the calculated effective tax rate without additional legal notification and public hearing requirements, (PTC, Section 26.05d).

## **POLICY STATEMENTS**

### **BUDGET COMPLIANCE**

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On September 8, 2009, the City Council adopted a total tax rate of \$0.522750 per \$100 dollars of property valuation for the purpose of paying for City operations (\$0.448238) and for debt service payment (\$0.074512). No public hearings were required for the adoption of the tax rate, because the proposed tax rate did not exceed the effective tax rate of \$0.522759.

#### **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 Councilmembers, 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**

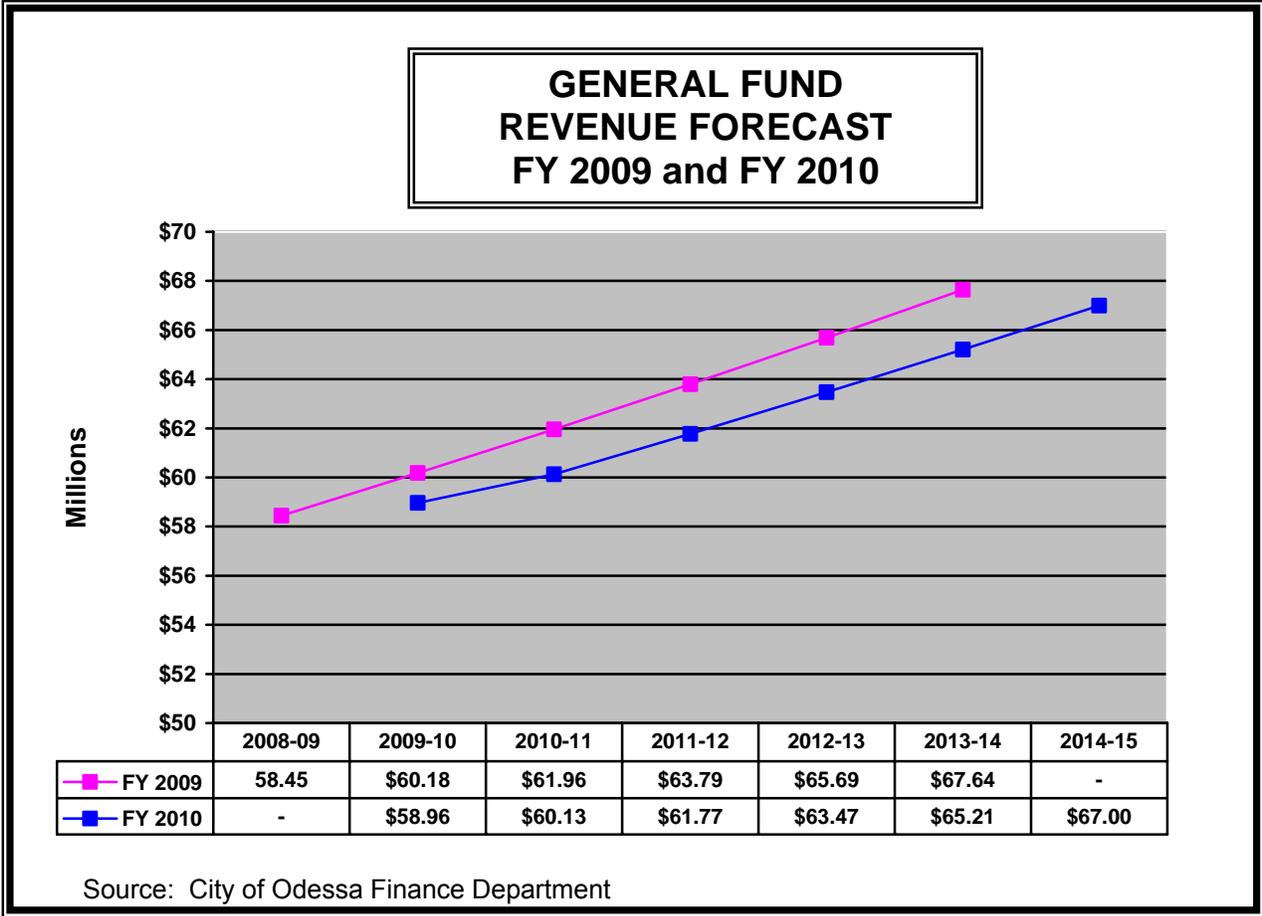
Financial forecasting is requisite to the success of the budgeting process in aiding in proper decision making for the current year and future years. Long-range and short-range projections for revenues, reserves, and expenditures are updated annually by staff, based on current service levels for the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

The 2009 forecast has been influenced by a recent downturn in the economy. The 2009-10 Sales Tax revenue projection of \$17,561,109 is down \$1,629,891 compared to the previous year, and no increase in Sales Tax receipts is expected for 2010-11. However, beginning in 2011-12, a conservative 2.00% annual increase is anticipated. Property taxes are expected to generate \$17,456,749 in 2009-10, a 3.49% increase over the previous year. In view of the recent economic changes, no increase in Property Tax revenue is projected for 2010-11; however, a 3.00% annual increase is expected for future years, beginning in 2011-12. Franchise Fees (Gross Receipts Tax) from major utilities projects will also increase by approximately 3.00% due to gradual growth. Transfer-In Revenues are payments that other funds make to the General Fund in exchange for certain administrative services. It is assumed this revenue area will increase by 3.00% for each of the next five fiscal years. Together, receipts for these four categories are expected to decrease by \$839,967 compared to fiscal year 2008-09. Over all, General Fund revenues are projected to increase by \$514,615, or 0.88%, in 2009-10. In five years, total General Fund revenues are expected to increase from \$58.96 million to \$67.00 million, an increase of 13.64%.

Personal Services makes up 71.19% of the General Fund budget. In 2009-10, the budget for Personal Services will realize a 0.41% increase, due to the rising cost of employee benefits. The General Fund will realize a reduction of 6 positions in the upcoming fiscal year. One position will be eliminated in Municipal Court, and five positions will be reassigned to the Storm Water Fund. Over the next five years, total General Fund expenses are expected to grow from \$58.96 million to \$65.45 million.

Increases in property values in 2009 have made it possible to cut the property tax rate back from \$0.56229 to \$0.52275. Current projections indicate that over the next five years, revenues will increase at an approximate rate of 2.59% per year, while expenditures will increase at the rate of approximately 2.11% per year. (See Fund Narratives for more detailed revenue trends, analyses, and expenditure requirements.)

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



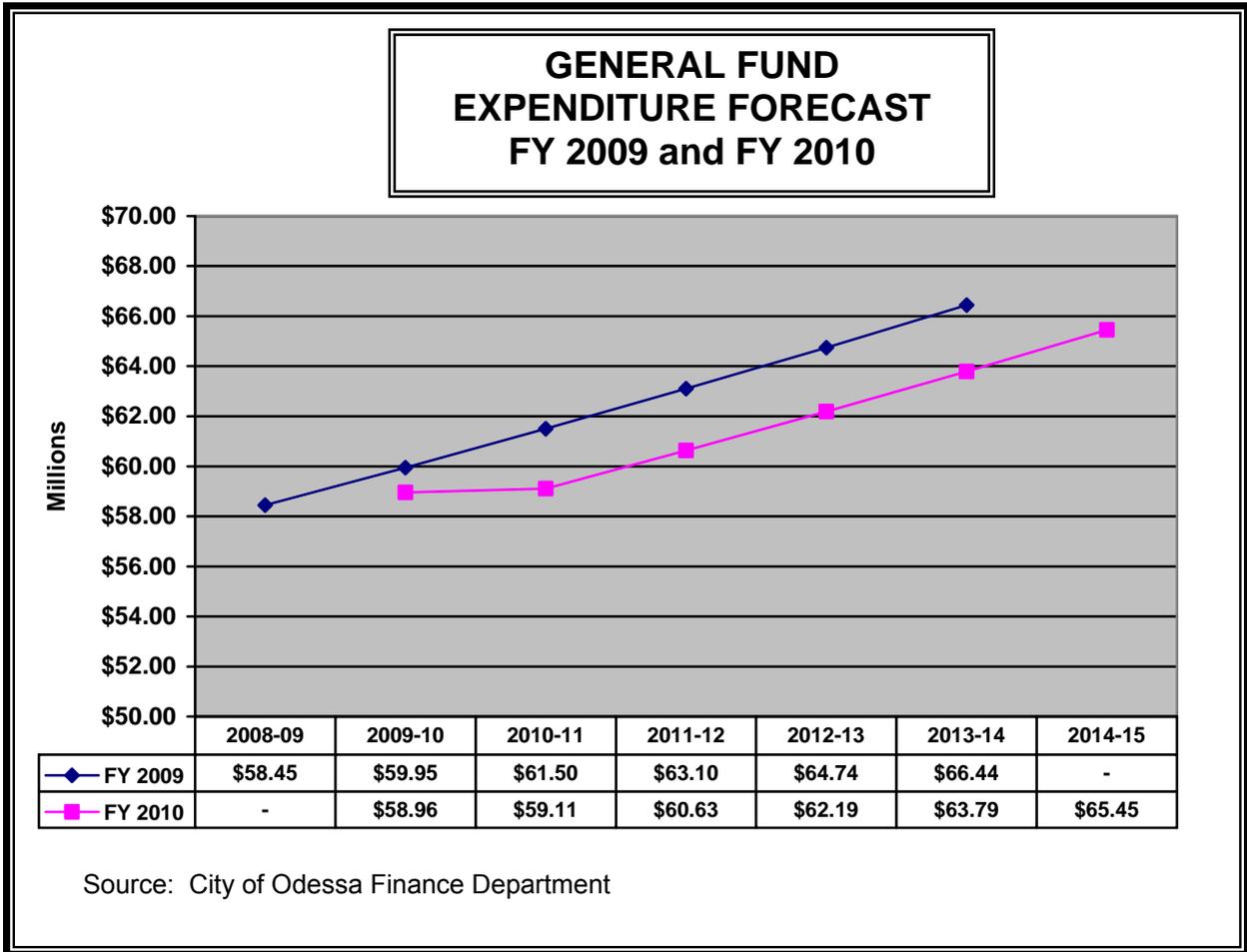
The above graph compares the revenue forecasts made in FY 2009 with those made in FY 2010. The FY 2010 forecast begins \$1,212,887 lower than the FY 2009 forecast due to a downturn in the local economy. Significant decreases in the price of oil have had an adverse effect on sales tax revenues, one of the City's main sources of revenue.

In 2008-09, the projection for 2009-10 sales tax revenue was \$19,718,753. This year, it is anticipated that sales taxes will generate \$17,561,109, a decrease of 10.94%. The 2009-10 estimate for property values is \$17,456,749, \$82,048 higher than last year's projection of \$17,374,701. City Council voted to decrease the 2009-10 tax rate to \$0.522750 per \$100 valuation. Using the lower tax rate to calculate receipts, 2009-10 property tax revenues are expected to exceed the 2008-09 projection by 0.47%.

The FY 2010 forecast of revenues is projected to be \$58.96 million, with an average annual increase of 2.59% each year over the next five years. Due to the recent downturn in the economy, no increases for 2010-11 are projected for either Property Tax or Sale Tax revenues. However, beginning in 2011-12, Sales Tax receipts and Property Tax revenues are expected to increase by an annual rate of 2.00% and 3.00%, respectively, for the next five years.

# POLICY STATEMENTS

## BUDGET DEVELOPMENT



The FY 2010 financial forecast for expenditures begins with a projection that is \$988,508 lower than the 2009-10 projection set forth in the FY 2009 financial forecast. The FY 2010 forecast begins with a projection of \$58.96 million with an anticipated growth rate of approximately 2.11% for each of the next five years. Expenditures are expected to increase by \$6,485,680 over a five-year period.

The expenditure forecast provides for a \$322,393 increase in retirement benefits. These costs have been passed onto the City by the retirement system to which it belongs. Additional funds have been budgeted to cover increases in fleet costs and in street maintenance and reconstruction costs.

Every attempt has been made to control ongoing costs in the upcoming fiscal year. No employee raises have been budgeted, and no new positions have been funded. In fact, there are six fewer budgeted positions in General Fund this year than there were in 2008-09. Five of the positions have been transferred to the newly established Stormwater Fund, and one position has been eliminated at Municipal Court in order to reclassify an existing position without increasing the budget.

# **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 communicated 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 a separate capital budget from the operating budget, but the two budgets are 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.

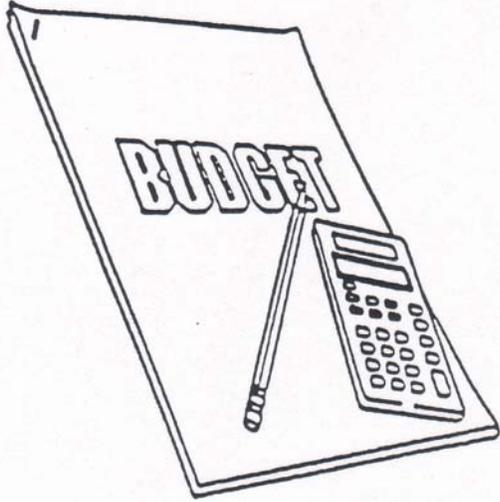
Expenditures for the Capital Improvement Program are presented on a budget basis. Budget for an entire contract is appropriated in the period in which a contract is entered. Any unspent funds at fiscal year-end are carried forward to the next budget year.

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. To illustrate the additional cost of capital projects, the additional tax rate needed to fund these costs is presented in the budget document as a separate tax analysis for each individual capital project.

# POLICY STATEMENTS

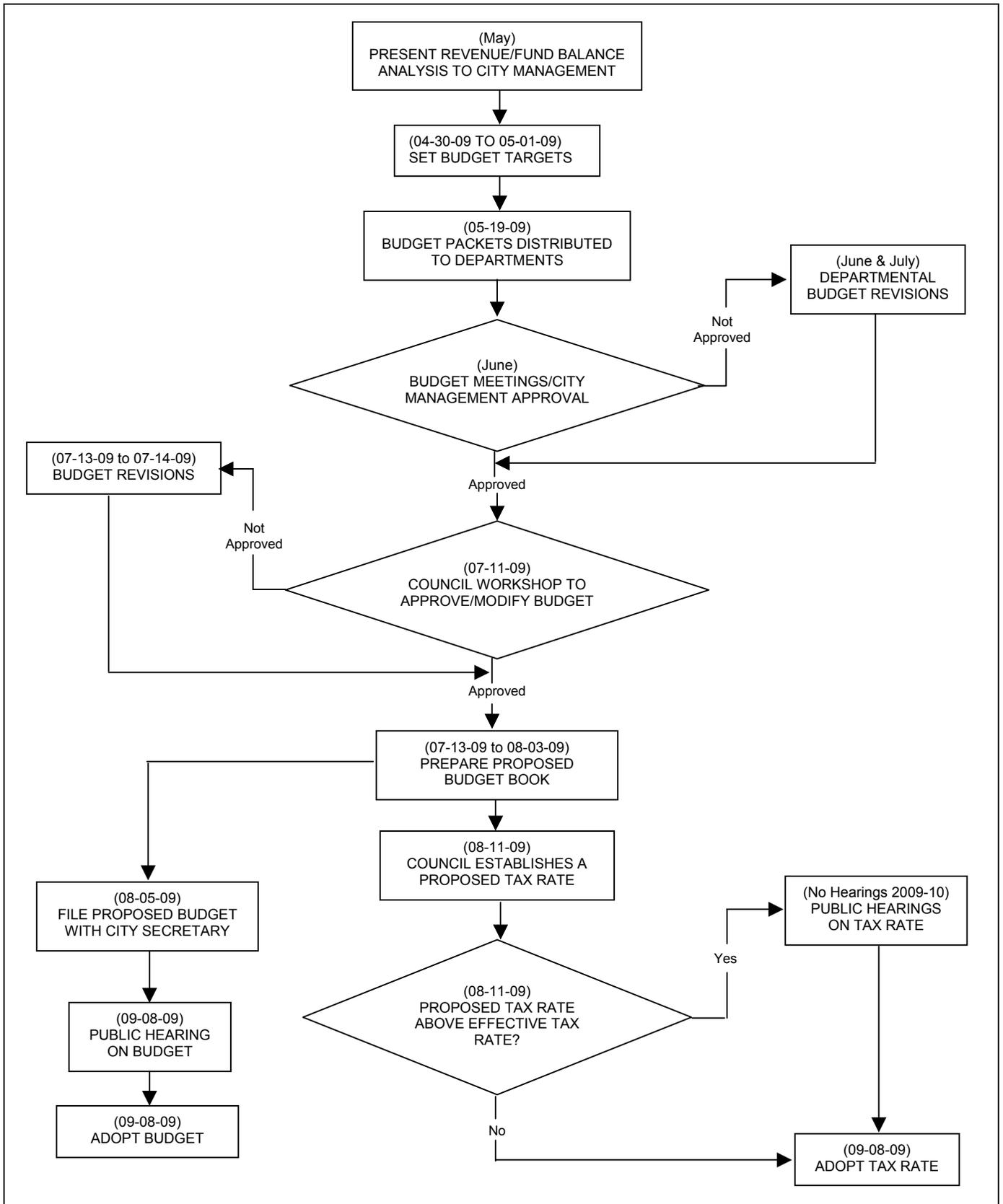
## BUDGET CALENDAR



- 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 budget meetings with the City Management and Finance Staff are held. 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. Stormwater rates must be sufficient to fund whatever costs are necessary to ensure compliance with EPA regulations for stormwater. (See Fund Narratives for detail of major revenue sources / trends / analysis.)

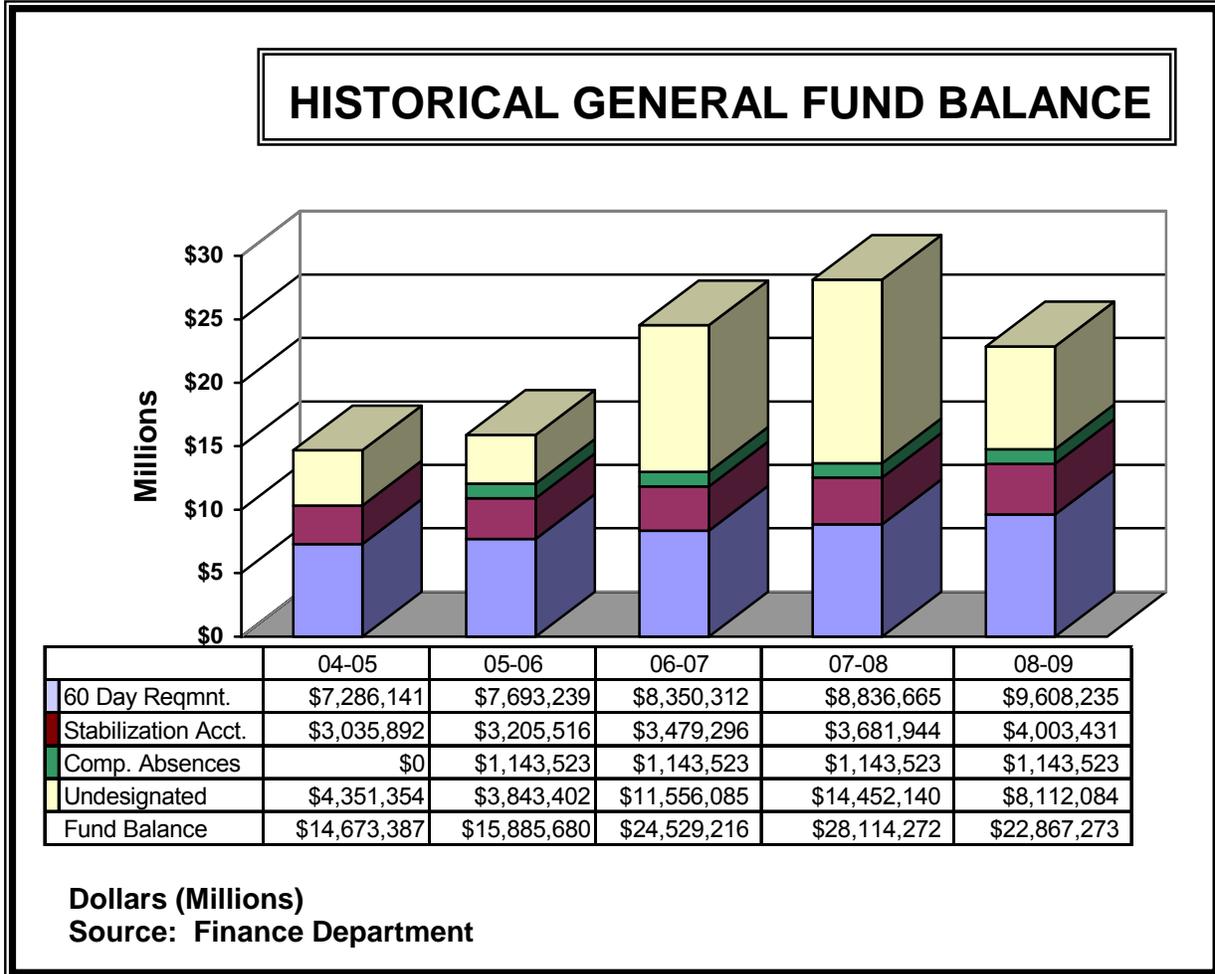
2. **FUND BALANCE/WORKING CAPITAL/RETAINED EARNINGS POLICIES.** The City should maintain the fund balance, working capital and retained earnings of the various operating funds at levels sufficient to protect the City's credit worthiness and its financial position, in the event of an emergency.

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 reserve for a Budget Stabilization Account. The amount held in reserve is equal to the cost of operating the General Fund for 25 days, based on the previous year's adopted budget. The reserve 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 designated 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.

Any funds remaining after the 60-day Operating Requirement, the Budget Stabilization Account, and the Compensated Absences Reserve have been set aside are classified as undesignated fund balance. These funds are available for Council to appropriate for emergency expenditures, one-time capital project expenditures, or any special project that the City Council authorizes. (See Fund Narratives for detail of fund balance / working capital / retained earnings changes and uses.)

# POLICY STATEMENTS

## FINANCIAL POLICIES



### Fund Balance History

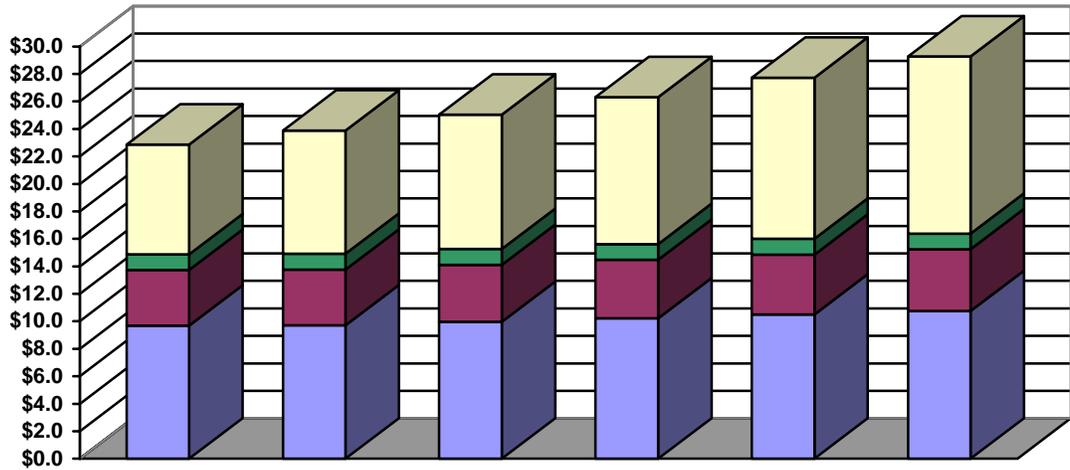
The fund balance for the General Fund is comprised of a 60-day operating requirement, a 25-day budget stabilization account, a compensated absences reserve, and a remaining undesignated reserve. Between fiscal years 2004-05 and 2008-09, the fund balance fluctuations have resulted in an overall increase of 55.84% in total fund balance. The total fund balance is estimated to be \$22.87 million by the end of the 2008-09 fiscal year.

The above graph presents the actual fund balance for the General Fund for fiscal years 2004-05 through 2007-08 and the estimated fund balance for 2008-09.

# POLICY STATEMENTS

## FINANCIAL POLICIES

### PROJECTED GENERAL FUND BALANCE



	09-10	10-11	11-12	12-13	13-14	14-15
60 Day Reqmnt.	\$9,692,830	\$9,717,168	\$9,966,032	\$10,222,458	\$10,486,688	\$10,758,969
Stabilization Acct.	\$4,038,679	\$4,048,820	\$4,152,513	\$4,259,358	\$4,369,453	\$4,482,904
Comp. Absences	\$1,143,523	\$1,143,523	\$1,143,523	\$1,143,523	\$1,143,523	\$1,143,523
Undesignated	\$7,992,241	\$8,976,052	\$9,771,061	\$10,686,599	\$11,724,309	\$12,885,840
Fund Balance	\$22,867,273	\$23,885,563	\$25,033,129	\$26,311,938	\$27,723,973	\$29,271,236

Dollars (Millions)

Source: Finance Department

### Fund Balance Projections

The ending fund balance estimate for fiscal year 2009-10 is \$9.69 million in the 60-day operating requirement, \$4.04 million in the budget stabilization account, \$1.14 million in compensated absences reserve, and \$7.99 million as undesignated reserve. This is a total fund balance of \$22.87 million.

Projections indicate that over the next five years, revenues will be sufficient to maintain the 60-day operating requirement, the 25-day stabilization account, and the compensated absences reserve, as well as provide for a steady increase in the undesignated fund balance.

The above graph presents the ending fund balance projections for the General Fund for fiscal years 2009-10 through 2014-15.

# POLICY STATEMENTS

## FINANCIAL POLICIES

3. **FINANCIAL REPORTING POLICIES.** The financial reporting policies of the City will conform to generally accepted accounting principles 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.

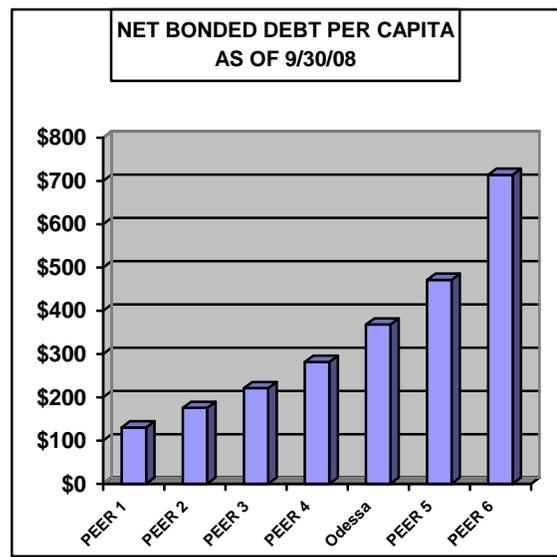
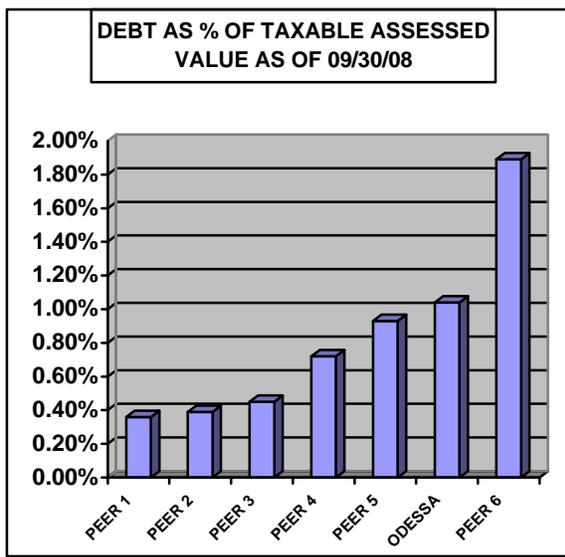
# POLICY STATEMENTS

## 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, 2008. The City selects certain neighboring cities as a peer group to compare debt information. As the graphs present, Odessa's net general bonded debt as a percentage of taxable assessed value (1.04%) ranks second highest in the group. Odessa ranks third highest in net general bonded debt per capita (\$368).



# 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. Since the 1996-97 fiscal year, the Departments' submitted budget requests have been 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 reserved fund balances in financial accounting. 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 generally accepted accounting principles.

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 generally accepted accounting principles.
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 reserve 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 reserved 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 of September 30, 1998. 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.

In compliance with the 1995 Public Funds Investment Act, Chapter 2256, Texas Government Code, the City of Odessa revised its investment policy effective September 1, 1995. 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 residual equity transfers and are reported as additions to, or deductions from, the fund balance of governmental funds. Residual equity transfers to proprietary funds are treated as contributed capital, and such transfers from proprietary funds are reported as reductions of retained earnings or contributed capital as is appropriate under the circumstances. All other transfers are treated as operating 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. No depreciation has been provided on 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. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. 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.

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

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.

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 retained earnings 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 is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund 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	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 this 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 that have accrued liability. The liability for compensated absences is recorded in proprietary fund types as an accrued liability in accordance with GASB Statement 16.

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 ISSUANCE COSTS.** Bond discounts and issuance costs for proprietary funds 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 issuance costs are recorded as deferred charges.
17. **RESERVED AND DESIGNATED FUND EQUITY.** The City records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use. Designations of fund balance set aside portions of fund balance for possible future uses. The City reserves retained earnings to indicate restrictions on retained earnings.

The following is a list of all reserved and designated fund balances and reserved retained earnings used by the City, along with a description of each:

### RETAINED EARNINGS

Reserved for Debt Service - Net assets for the payment of proprietary long-term debt principal and interest.

Reserved for Obligated Projects - Funds necessary to complete ongoing projects related to additions to, or replacement of, the water and sewer system.

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

### FUND BALANCE

Reserved for Encumbrances - Encumbered but unspent funds to be recognized as expenditures upon vendors performance.

Reserved for Debt Service - Net assets legally restricted for retirement of general long-term debt.

Designated for Contingencies - 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.

Designated for Budget Stabilization - Funds reserved by City Council Ordinance 99-04 for the purpose of protecting the City against a 15% sales tax revenue decline and a 10% decline in property tax revenues or any other revenue loss. The reserve amount is based upon a 25-day balance based on the last adopted budget.

Designated for Compensated Absences – Funds to be used to pay employees for accrued unileave and/or old sick leave upon their resignation, termination, or retirement.

Designated for Obligated Projects - Funds to be used for various capital projects currently in progress. The expenditures will be recognized as the costs are incurred.

Designated for Debt Service - Assets in excess of legally required minimums to be used for long-term debt principal and interest payments.

## 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. Delinquent taxes are considered fully collectible, and therefore, no allowance for uncollectible taxes is provided.

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 generally accepted accounting principles.

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 generally accepted accounting principles (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 reservation 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.

# 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 General Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs. Financing is provided by property tax levies.

The Capital Projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds).

### **ENTERPRISE FUNDS**

The Water and Sewer Fund, Solid Waste Fund, Storm Water Fund, Natural Gas 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.

# POLICY STATEMENTS

## FUND DEFINITIONS

### 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.

Equipment Replacement is used to acquire capital equipment based upon a portion of revenue generated for the monthly rental charges.

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.

### SPECIAL REVENUE FUNDS

The Community Development Fund is a special revenue fund which accounts for revenues derived from specific taxes or other earmarked revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes. The Community Development Fund is funded entirely by federal or state grants which are used to fund projects that benefit low and moderate income individuals, families, or areas.

The Convention and Visitors Fund is a special revenue fund. It 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. The Drug Forfeiture Fund is a special revenue fund, which accounts for funds received from the sale of narcotics-related, confiscated property. The Law Enforcement Officers Standards and Education Fund (LEOSE) accounts for revenue received from the State for law enforcement officers' educational needs. 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.

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

Budget Summary

## BUDGET SUMMARY

### ALL FUNDS 2009-10

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. A brief description of each fund can be found in the Policy Statement section.

FUND NAME	PROJECTED BEGINNING BALANCE	REVENUES	EXPENDITURES	PROJECTED ENDING BALANCE	CHANGE IN FUND BALANCE
GENERAL	\$22,867,273	\$58,964,714	\$58,964,714	\$22,867,273	\$0
WATER AND SEWER	6,189,168	41,083,598	41,440,862	5,831,904	(357,264)
SOLID WASTE	146,035	10,003,705	9,989,164	160,576	14,541
STORMWATER	0	650,000	650,000	0	0
NATURAL GAS FUND	0	20,000,000	20,000,000	0	0
EQUIPMENT SERVICE	3,100,466	10,907,410	11,717,805	2,290,071	(810,395)
RISK MANAGEMENT	(1,288,047)	9,497,869	9,474,421	(1,264,599)	23,448
DEBT SERVICE	308,390	2,925,686	2,925,686	308,390	0
COMMUNITY DEVELOPMENT	0	1,878,663	1,878,663	0	0
CONVENTION & VISITORS	3,516,942	2,223,000	2,233,400	3,506,542	(10,400)
GOLF COURSE FUND	(1,811,201)	1,274,500	1,396,734	(1,933,435)	(122,234)
OTHER FUNDS:					
DRUG FORFEITURE FUND	150,000	0	150,000	0	(150,000)
LEOSE FUND	1,384	14,740	14,740	1,384	0
MUNICIPAL CT. SECURITY	28,087	68,000	93,440	2,647	(25,440)
MUNICIPAL CT. TECHNOLOGY	329,617	88,000	140,000	277,617	(52,000)
LIQUID WASTE	0	51,794	51,794	0	0
911 DISPATCHER GRANT	0	111,000	111,000	0	0
GIS-EMERG. COMM. GRANT	0	25,000	25,000	0	0
SCHOOL ATTENDANCE CT.	0	273,461	273,461	0	0
<b>TOTAL</b>	<b>\$33,538,114</b>	<b>\$160,041,140</b>	<b>\$161,530,884</b>	<b>\$32,048,370</b>	<b>(\$1,489,744)</b>

## BUDGET SUMMARY

### ALL FUNDS 2009-10

Financing Sources:	General Fund	Water and Sewer Fund	Solid Waste Fund	Stormwater Fund	Natural Gas Fund
<b>Beginning Fund Balance</b>	\$22,867,273	\$6,189,168	\$146,035	\$0	\$0
<b>Less Required Reserves</b>	14,875,032	1,000,000			
<b>Available Fund Balance</b>	\$7,992,241	\$5,189,168	\$146,035		\$0
CURRENT REVENUES:					
Property Tax	\$17,456,749				
Sales Tax	17,561,109				
Franchise/Gross Receipts	6,261,000				
Other Operating Revenues	12,697,628		\$9,436,205	\$650,000	\$20,000,000
Water and Sewer		\$38,047,848			
Rental Revenue					
Interest Income	300,000	1,050,000	6,500		
Intergovernmental	965,300				
Other Revenue		1,985,750	561,000		
Administrative Transfers					
General Fund					
Water/Sewer	2,349,177				
Equipment Service	376,896				
Risk Management	376,130				
Solid Waste	556,568				
Liquid Waste	2,271				
Hotel-Motel	11,702				
Odessa Development Corp.	44,184				
Motor MPO	6,000				
<b>Total Current Revenues</b>	\$58,964,714	\$41,083,598	\$10,003,705	\$650,000	\$20,000,000
<b>Total Financing Sources</b>	\$66,956,955	\$46,272,766	\$10,149,740	\$650,000	\$20,000,000
CURRENT EXPENDITURES:					
Personal Services	\$41,975,699	\$6,925,559	\$2,335,324	\$331,024	
Supplies	1,104,830	14,071,053	52,528		\$19,979,718
Services	11,913,013	4,115,146	5,799,589	228,090	20,282
Maintenance	2,732,945	1,173,671	488,325	90,886	
Capital Outlay	294,099	314,884	7,500		
Other Requirements		5,515,968	1,176,455		
Debt Service/Lease	534,751	7,668,831			
Housing Incentive Program		500,000			
Insurance Requirements					
Outside Agencies	80,377		129,443		
Transfers Out	329,000				
<b>Total Current Expenditures</b>	\$58,964,714	\$40,285,112	\$9,989,164	\$650,000	\$20,000,000
Capital Outlay-Replacement		1,155,750			
<b>Total Expenditures</b>	\$58,964,714	\$41,440,862	\$9,989,164	\$650,000	\$20,000,000
<b>Ending Available Balance</b>	\$7,992,241	\$4,831,904	\$160,576	\$0	\$0
Plus Required Reserves	14,875,032	1,000,000	0	0	0
<b>Ending Fund Balance</b>	\$22,867,273	\$5,831,904	\$160,576	\$0	\$0



## BUDGET SUMMARY

### AD VALOREM TAXES

#### Ad Valorem Tax Revenue and Distribution 2009-10 Budget

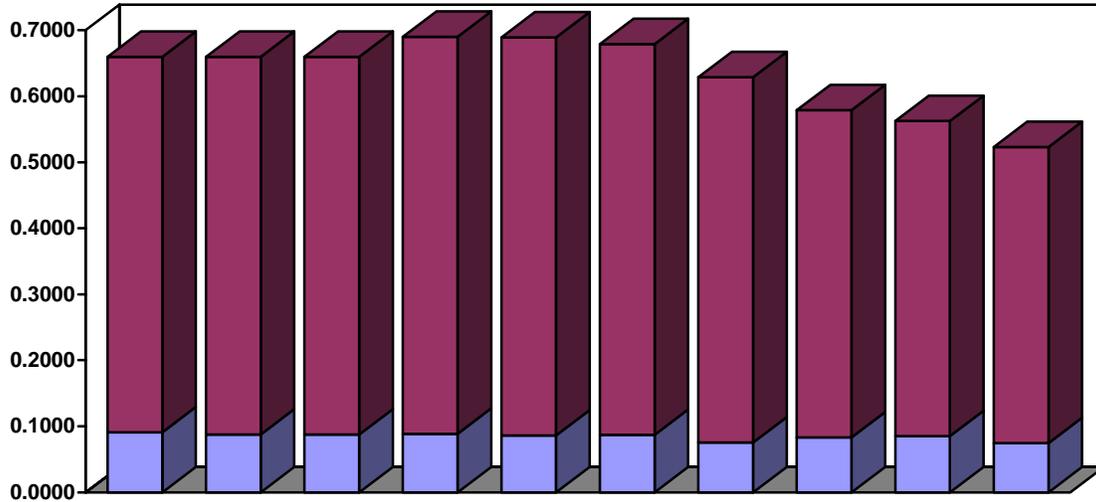
Certified 2009 Total Taxable Value =	\$3,878,228,854
Tax Rate per \$100	<u>0.52275</u>
Total Tax Levy	\$20,273,441
Estimated Collection Rate	<u>96.54%</u>
Estimated Current Collections	<u><u>\$19,572,435</u></u>
	<u>Amount</u>
General Fund -	\$16,646,749
Debt Service Fund -	<u>2,925,686</u>
TOTAL	<u><u>\$19,572,435</u></u>

# BUDGET SUMMARY

## AD VALOREM TAXES

### PROPERTY TAX RATE

DURING PAST TEN YEARS



	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10
Debt	0.09070	0.08760	0.08770	0.08870	0.08610	0.08690	0.07563	0.08330	0.08522	0.074512
Operating	0.56920	0.57230	0.57220	0.60120	0.60290	0.59210	0.55338	0.49570	0.47707	0.448238
Total	0.65990	0.65990	0.65990	0.68990	0.68900	0.67900	0.62900	0.57900	0.56229	0.522750

Source: City of Odessa Finance Department

From 2000-01 to 2002-03, the tax rate was fairly constant. For the most part, the revenue generated was sufficient to cover annual increases in operational costs. However, in 2003-04, it was necessary to raise the tax rate by 3 cents in order to balance the budget and ensure that the citizens continue to enjoy the City services that had historically been provided them.

Fiscal year 2004-05 marked the beginning of a boom in the local economy, brought about by significant increases in the price of oil. Assessed property valuations increased by over 71% from 2004-05 through 2009-10. These increases made it possible for the City to lower the tax rate every year for the past six years. The current rate of \$0.52275 is 16.63 cents below the 2004-05 tax rate of \$0.6890.

The above graph presents the actual property tax rates for the General Fund for fiscal years 2000-01 through 2009-10.

# BUDGET SUMMARY

## AD VALOREM TAXES

### Schedule of Property Valuations 2000 Through 2009 2009-10 Budget

Roll Year	Total Market Value	%	Non-Taxable Values	%	Assessed Valuations	%
2000	2,196,203,193	100%	307,841,770	14.0%	1,888,361,423	86.0%
2001	2,273,193,331	100%	312,014,576	13.7%	1,961,178,755	86.3%
2002	2,378,354,486	100%	325,991,920	13.7%	2,052,362,566	86.3%
2003	2,475,169,559	100%	366,682,131	14.8%	2,108,487,428	85.2%
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%

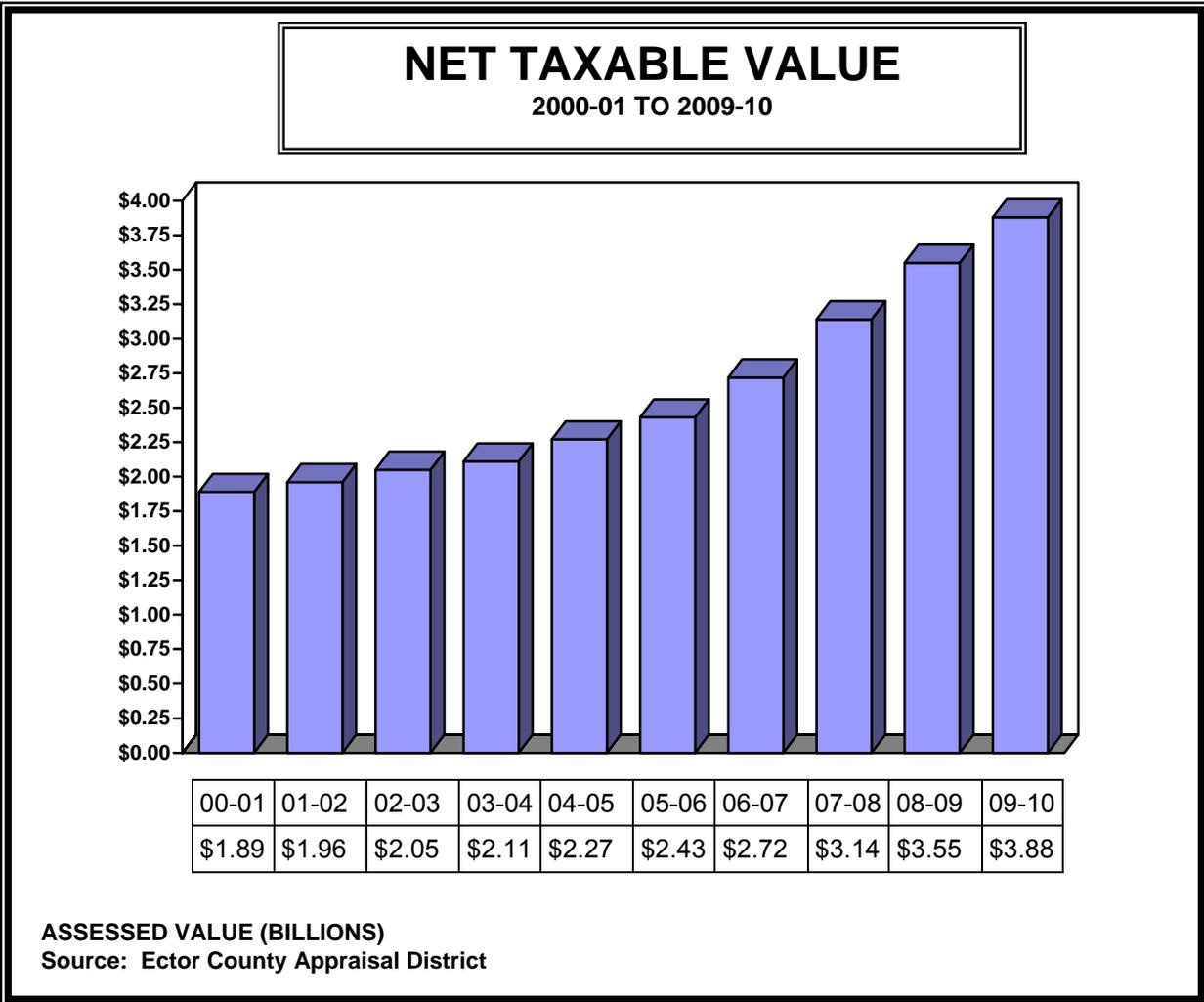
#### NOTES:

The Roll Year is one year prior to the Fiscal Year. For example, the 2009 roll is used to determine the Fiscal Year 2009-10 property tax revenues.

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

# BUDGET SUMMARY

## AD VALOREM TAXES



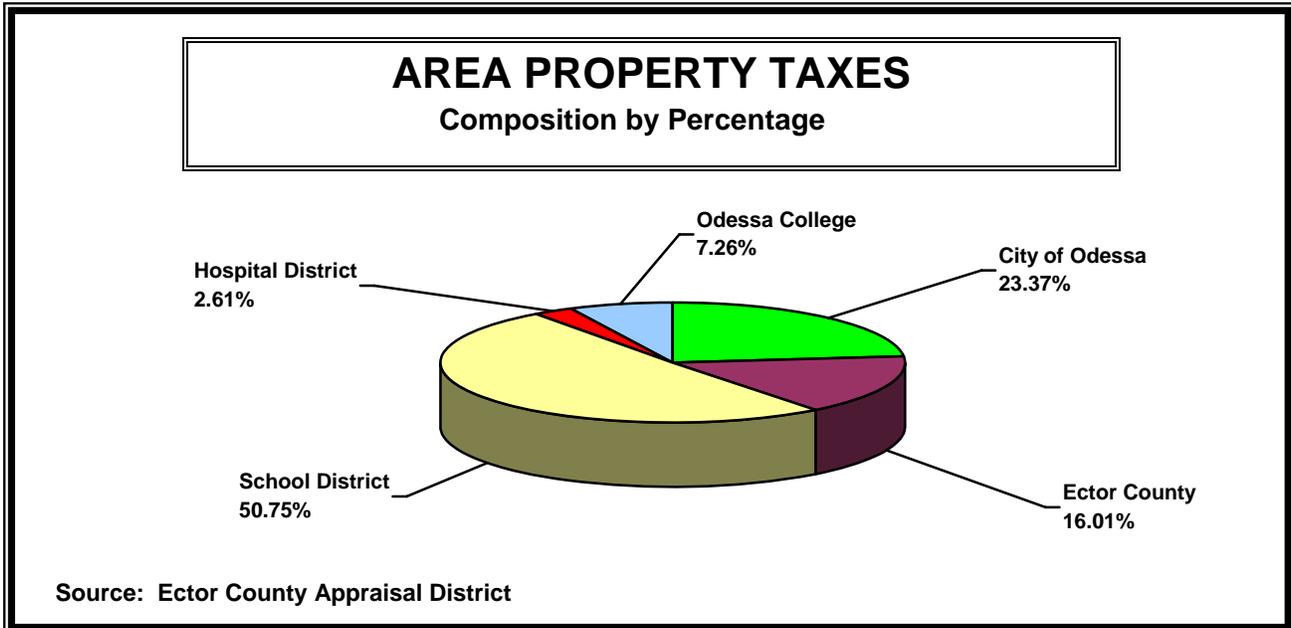
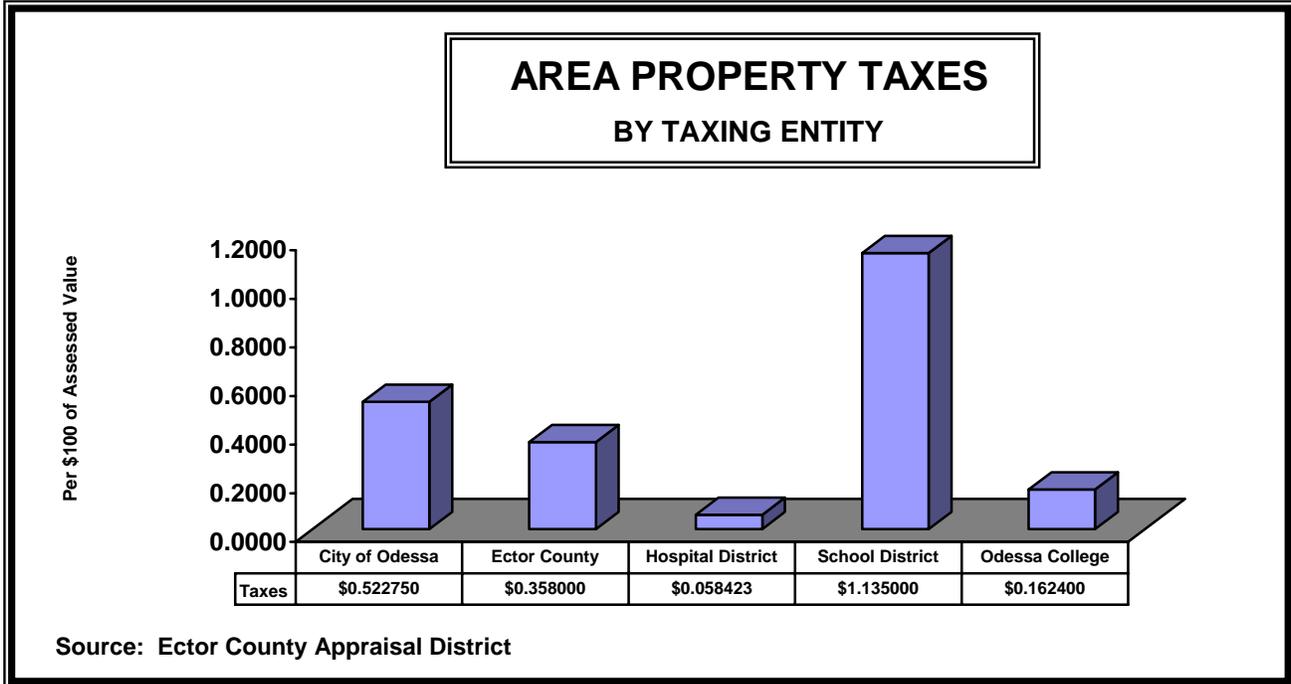
Net taxable values grew 11.64% from 2000-01 through 2003-04. During this period of steady growth, the average annual increase in assessed values was 3.74%. However, in 2004-05, net taxable values began to exhibit a more substantial rise due to a boom in the oil industry. From 2004-05 through 2009-10, net taxable values increased by over 70%, with an average annual increase of 11.36%. Certified values for 2009-10 are \$3,878,228,854.

Dramatic increases in oil prices have had a significant effect on assessed values. From August 2004 to August 2008, the price of oil rose by 159.68%. The resulting boom in the local economy brought new people into the area in search of jobs. The resulting demand for homes drove up housing prices, which in turn had a positive impact on net taxable values.

Since August 2008, Odessa has experienced a downturn in the local economy. In the past year, oil prices have fallen by approximately 40%, and the unemployment rate has climbed from 3.7% to 9.3%. In spite of the recent downturn in the economy, assessed values have continued to climb, albeit at a less impressive rate than those recorded in previous years.

# BUDGET SUMMARY

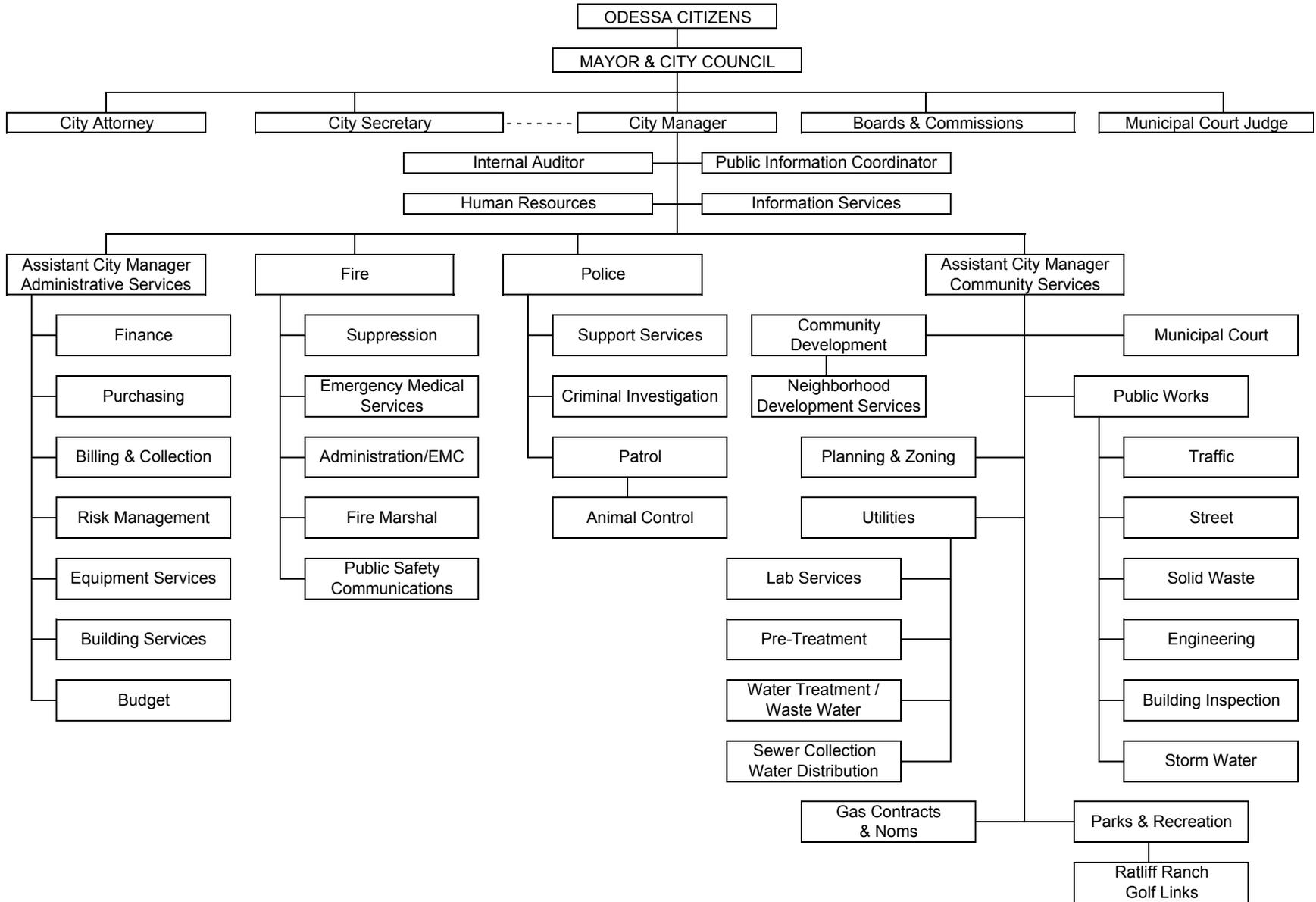
## AD VALOREM TAXES



2009-10 Area Property Taxes include those from the City of Odessa, Ector County, the Hospital District, the School District, and Odessa College. Each of these entities receives its own Certified Property Values from the Ector County Appraisal District, and then each entity adopts its own ad valorem rate (property tax rate) for every fiscal year. These ad valorem rates are then applied per \$100 of assessed value.

# BUDGET SUMMARY

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



# BUDGET SUMMARY

ALL FUNDS 2009-10

## 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>NG</b>	<b>NATURAL GAS UTILITY FUND</b>
<b>ES</b>	<b>EQUIPMENT SERVICE FUND</b>
<b>CD</b>	<b>COMMUNITY DEVELOPMENT 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 2009-10

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	
Communications		ES							
Community Development									CD
Equipment Replacement		ES							
Equipment Services		ES							
Finance			GF						
Fire Department						GF			
Information Services			GF						
General Liability								RF	
Golf Course					GC			RF	
Health and Wellness								RF	
Human Resources	GF								
Medical & Dental Self Insurance								RF	
Municipal Court			GF						
Natural Gas Utility			NG						
Neighborhood Services	GF			SW					CD
Non-Departmental			GF				WS		
Office of the City Manager	GF		NG						
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-Solid Waste				SW					
Public Works-Street				GF					
Public Works-Traffic				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 Laboratory							WS		
Utilities Repair & Replacement							WS		
Utilities W/W Collection							WS		
Utilities Water Distribution							WS		
Utilities Water Treatment							WS		
Worker's Compensation								RF	

# BUDGET SUMMARY

## ALL FUNDS 2009-10

### THREE YEAR COMPARISON ADOPTED BUDGET

	2007-08 Budget	2008-09 Budget	% Change	2009-10 Budget	% Change
<b>GENERAL FUND</b>					
City Council	\$31,476	\$31,457	-0.06%	\$31,524	0.21%
City Secretary	158,634	165,144	4.10%	166,142	0.60%
City Attorney	840,426	910,494	8.34%	921,948	1.26%
City Manager	735,748	792,001	7.65%	794,305	0.29%
Human Resources	488,158	535,211	9.64%	538,644	0.64%
Building Services	1,230,981	1,302,164	5.78%	1,361,047	4.52%
Public Safety Communications	1,689,080	1,643,909	-2.67%	1,717,728	4.49%
Planning and Development	296,868	319,173	7.51%	320,837	0.52%
Finance	736,764	795,265	7.94%	799,987	0.59%
Purchasing	512,977	534,705	4.24%	537,921	0.60%
Municipal Court Administration	1,340,868	1,422,552	6.09%	1,431,299	0.61%
Information Services	842,937	1,315,130	56.02%	1,393,957	5.99%
Public Works	8,809,195	9,592,839	8.90%	9,297,663	-3.08%
Parks and Recreation	3,935,029	4,081,995	3.73%	4,134,944	1.30%
Fire	12,934,568	13,999,963	8.24%	14,149,136	1.07%
Police	16,750,476	18,683,640	11.54%	19,185,259	2.68%
Neighborhood Services	379,929	412,692	8.62%	424,301	2.81%
Non-Departmental	1,637,887	1,502,765	-8.25%	1,348,695	-10.25%
External Agencies	75,377	80,000	6.13%	80,377	0.47%
Operating Transfers Out	329,000	329,000	0.00%	329,000	0.00%
<b>TOTAL GENERAL FUND</b>	<b>\$53,756,378</b>	<b>\$58,450,099</b>	<b>8.73%</b>	<b>\$58,964,714</b>	<b>0.88%</b>
<b>WATER AND SEWER FUND</b>					
Billing and Collection	\$1,827,591	\$2,090,730	14.40%	\$2,147,978	2.74%
Utilities Administration	581,186	618,924	6.49%	632,022	2.12%
Water Distribution	1,892,435	2,038,534	7.72%	2,091,142	2.58%
Water Treatment	2,055,920	2,463,672	19.83%	2,548,704	3.45%
Bob Derrington W/W Plant	2,641,096	2,845,271	7.73%	2,911,300	2.32%
Wastewater Collection	865,278	1,084,360	25.32%	1,125,287	3.77%
Laboratory	741,718	815,807	9.99%	849,201	4.09%
Utilities GIS	130,000	147,414	13.40%	153,932	4.42%
Repair and Replacement	695,554	1,116,554	60.53%	685,329	-38.62%
Non-Departmental	5,558,748	5,748,414	3.41%	6,006,129	4.48%
Water Purchases	11,209,698	11,862,150	5.82%	12,455,257	5.00%
Gulf Coast	310,000	310,000	0.00%	310,000	0.00%
Debt Service	7,226,848	7,664,269	6.05%	7,668,831	0.06%
Housing Incentive Program	500,000	500,000	0.00%	500,000	0.00%
Participation in Line Extensions	200,000	200,000	0.00%	200,000	0.00%
<b>TOTAL WATER &amp; SEWER FUND</b>	<b>\$36,436,072</b>	<b>\$39,506,099</b>	<b>8.43%</b>	<b>\$40,285,112</b>	<b>1.97%</b>

# BUDGET SUMMARY

## ALL FUNDS 2009-10

### THREE YEAR COMPARISON ADOPTED BUDGET

	2007-08 Budget	2008-09 Budget	% Change	2009-10 Budget	% Change
<b>SOLID WASTE FUND</b>					
Solid Waste Division	\$8,597,677	\$8,463,732	-1.56%	\$8,595,390	1.56%
Neighborhood Services	79,678	86,884	9.04%	87,876	1.14%
Non-Departmental	822,744	1,040,929	26.52%	1,176,455	13.02%
External Agencies	109,000	129,443	18.76%	129,443	0.00%
<b>TOTAL SOLID WASTE FUND</b>	<b>\$9,609,099</b>	<b>\$9,720,988</b>	<b>1.16%</b>	<b>\$9,989,164</b>	<b>2.76%</b>
<b>STORM WATER FUND</b>	\$0	\$0	n/a	\$650,000	n/a
<b>NATURAL GAS FUND</b>	\$17,000,000	\$20,000,000	17.65%	\$20,000,000	0.00%
<b>EQUIPMENT SERVICE FUND</b>					
Equipment Services	\$6,005,603	\$6,404,530	6.64%	\$6,588,106	2.87%
Equipment Replacement	2,969,606	3,759,950	26.61%	4,829,000	28.43%
Communications	239,774	266,455	11.13%	300,699	12.85%
<b>TOTAL EQUIPMENT SERVICES</b>	<b>\$9,214,983</b>	<b>\$10,430,935</b>	<b>13.20%</b>	<b>\$11,717,805</b>	<b>12.34%</b>
<b>RISK MANAGEMENT FUND</b>	\$8,760,205	\$9,451,947	7.90%	\$9,474,421	0.24%
<b>GOLF COURSE FUND</b>	\$1,206,453	\$1,337,681	10.88%	\$1,396,734	4.41%
<b>COMMUNITY DEV. FUND</b>	\$1,690,237	\$1,705,634	0.91%	\$1,878,663	10.14%
<b>CONVENTION &amp; VISITORS FUND</b>	\$1,349,947	\$1,648,186	22.09%	\$2,233,400	35.51%
<b>GENERAL DEBT SERVICE FUND</b>	\$2,637,759	\$3,026,112	14.72%	\$2,925,686	-3.32%
<b>MISCELLANEOUS FUNDS</b>	\$782,280	\$766,541	-2.01%	\$859,435	12.12%
<b>SUBTOTAL ALL FUNDS</b>	<b>\$142,443,413</b>	<b>\$156,044,222</b>	<b>9.55%</b>	<b>\$160,375,134</b>	<b>2.78%</b>
<b>WATER &amp; SEWER CIP</b>	\$0	\$0	n/a	\$1,155,750	n/a
<b>TOTAL ALL FUNDS WTH CIP</b>	<b>\$142,443,413</b>	<b>\$156,044,222</b>	<b>9.55%</b>	<b>\$161,530,884</b>	<b>3.52%</b>

# BUDGET SUMMARY

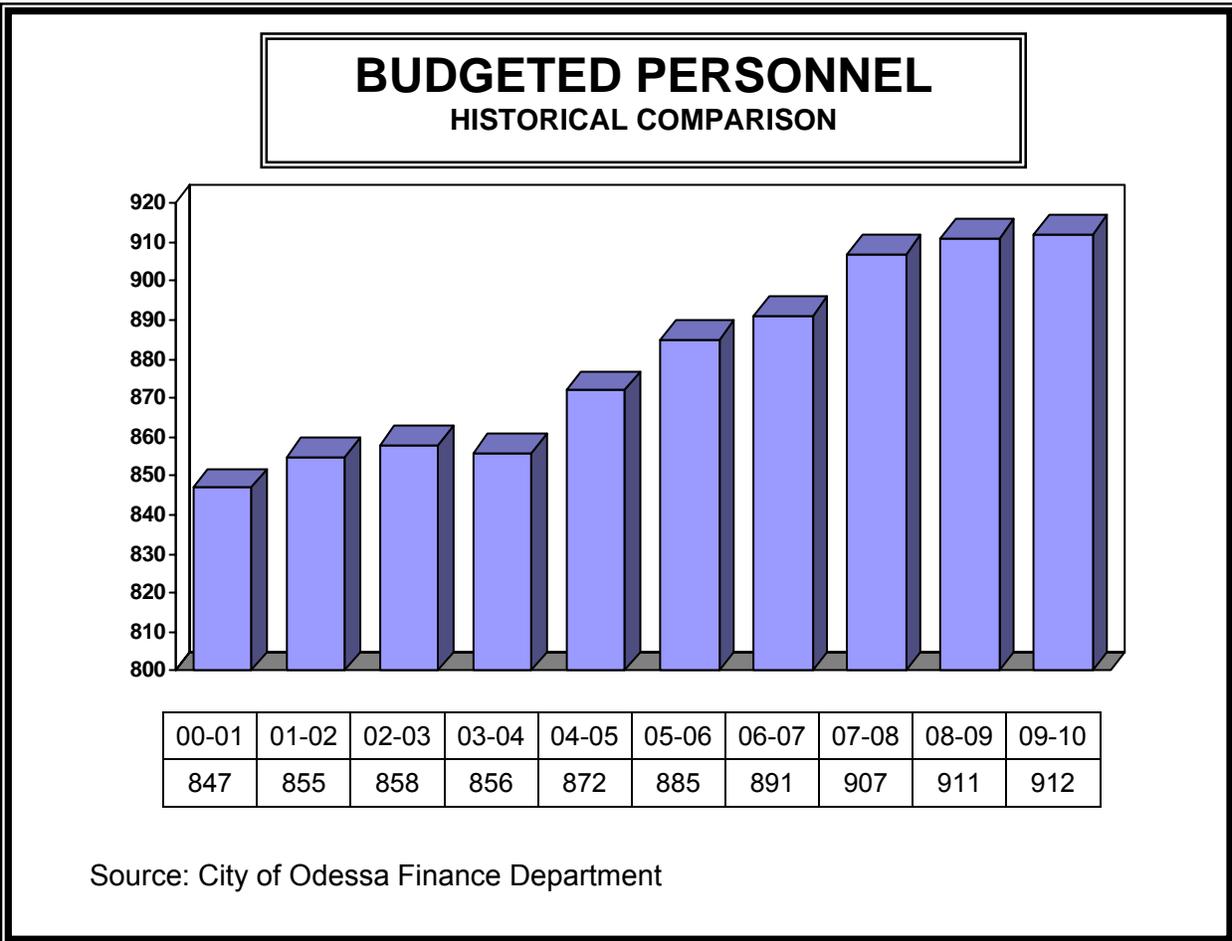
## PERSONNEL

### PERSONNEL HISTORY OF FULL-TIME POSITIONS BY FUNDING SOURCE

DEPARTMENT	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10
City Secretary	1	1	1	2	2	2	2	2	2	2
City Attorney	8.5	8.5	8.5	8.5	8.5	9.5	9.5	9.5	9.5	9.5
City Manager	8	7	5	5	5	6	5	6	6	6
Neighborhood Services	3	4	4	4	4	4	5	6	6	6
Human Resources	5	5	5	5	5	5	5	6	6	6
Building Services	13	13	13	13	13	13	13	13	13	13
Public Safety Comm.	29	29	29	29.5	29.5	29.5	29.5	28.5	28.5	28.5
Planning/Development	4	4	4	4	4	4	4	4	4	4
Finance	12	13	13	12	12	12	12	11	11	11
Purchasing	8	8	8	8	8	8	8	8	8	8
Municipal Court	15	17	17	17	19	24	24	24	24	23
Information Services	7	7	8	9	9	9	10	13	15	15
Public Works	85	85	85	85	85	87	87	89	91	86
Parks/Recreation	40	42	40	40	40	40	40	40	40	40
Fire	162	162	168	165	164	165	164	170	171	171
Police	217	218	218	217	217	217	220	221	222	222
<b>GENERAL FUND</b>	<b>617.5</b>	<b>623.5</b>	<b>626.5</b>	<b>624</b>	<b>625</b>	<b>635</b>	<b>638</b>	<b>651</b>	<b>657</b>	<b>651</b>
Billing/Collection	31.5	31.5	31.5	31.5	31.5	31.5	32.5	32.5	33.5	33.5
Utilities	99	99	99	99	99	99	99	102	102	102
CIP	0	3	3	3	3	3	3	0	0	0
<b>WATER/SEWER FUND</b>	<b>130.5</b>	<b>133.5</b>	<b>133.5</b>	<b>133.5</b>	<b>133.5</b>	<b>133.5</b>	<b>134.5</b>	<b>134.5</b>	<b>135.5</b>	<b>135.5</b>
<b>NATURAL GAS FUND</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOLID WASTE FUND</b>	<b>43.5</b>	<b>43.5</b>	<b>44.5</b>	<b>45.5</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>STORM WATER FUND</b>	<b>0</b>	<b>7</b>								
<b>GOLF COURSE FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>EQUIPMENT SERVICE</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>25.5</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>CDBG / HOME</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</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>RISK MGMT. FUND</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>
<b>LIQUID WASTE FUND</b>	<b>1</b>									
<b>MC SECURITY FUND</b>	<b>2</b>									
<b>GRANTS (VARIOUS)</b>	<b>9</b>	<b>8</b>	<b>7</b>	<b>7</b>	<b>13</b>	<b>7</b>	<b>11</b>	<b>11</b>	<b>8</b>	<b>8</b>
<b>TOTAL PERSONNEL</b>	<b>847</b>	<b>855</b>	<b>858</b>	<b>856</b>	<b>872</b>	<b>885</b>	<b>891</b>	<b>907</b>	<b>911</b>	<b>912</b>

# BUDGET SUMMARY

## PERSONNEL



Over the past ten years, Odessa's population has grown from 96,195 to 102,876, increasing the demand for City services. In order to meet this demand, while continuing to provide the same level of service, it has been necessary to increase the City's workforce. Currently, the City funds 912 full-time positions compared to 847 full-time positions that were funded in fiscal year 2000-01.

Last year, Odessa experienced a downturn in the local economy, brought about by significant decreases in the price of oil. The economic downturn has had a negative effect on certain revenues. In an attempt to compensate for shrinking revenues, the City has made every effort to control personnel costs.

To that end, a minimal number of personnel changes were made to the 2009-10 budget. Changes in the **General Fund** include the addition of one System Support Specialist position and the elimination of two Deputy Clerk positions. The elimination of the clerk positions not only covers the expense of the System Support Specialist position, it also results in a savings of \$12,260. Changes to the newly-created **Storm Water Fund** include the addition of one Storm Water Manager position and one Storm Water Technician position. These positions were created in order to implement the Storm Water Program.

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

General Fund  
Overview

# GENERAL FUND

## OVERVIEW

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
<b>BEGINNING FUND BALANCE</b>	\$24,885,867	\$28,114,272	\$22,828,787	\$22,867,273
Required 60 Day Reserves	8,836,665	9,608,235	9,608,235	9,692,830
Budget Stabilization Account	3,681,944	4,003,431	4,003,431	4,038,679
Compensated Absences	1,143,523	1,143,523	1,143,523	1,143,523
<b>AVAILABLE FUND BALANCE</b>	\$11,223,735	\$13,359,083	\$8,073,598	\$7,992,241
<b>CURRENT REVENUES</b>				
Operating	\$53,157,372	\$53,850,888	\$52,917,488	\$53,976,486
Interest Income	826,136	300,000	800,000	300,000
Intergovernmental	1,034,149	1,010,300	971,500	965,300
Administrative Transfer In	3,451,392	3,775,292	3,761,111	3,722,928
<b>TOTAL CURRENT REVENUES</b>	\$58,469,049	\$58,936,480	\$58,450,099	\$58,964,714
<b>TOTAL FINANCING SOURCES</b>	\$69,692,784	\$72,295,563	\$66,523,697	\$66,956,955
<b>EXPENDITURES</b>				
Personal Services	\$39,071,178	\$41,821,246	\$41,805,646	\$41,975,699
Supplies	1,182,299	1,241,700	1,091,380	1,104,830
Services	10,044,116	11,809,942	11,580,958	11,913,013
Maintenance	1,586,305	4,268,493	2,720,956	2,732,945
Capital Outlay	2,036,433	3,986,292	196,099	294,099
Outside Agencies	74,631	80,746	80,000	80,377
Transfers Out	290,398	329,000	329,000	329,000
Lease Payment	748,837	646,060	646,060	534,751
Debt Service	206,447	0	0	0
<b>TOTAL EXPENDITURES</b>	\$55,240,644	\$64,183,479	\$58,450,099	\$58,964,714
<b>ENDING AVAILABLE BALANCE</b>	\$14,452,140	\$8,112,084	\$8,073,598	\$7,992,241
Plus 60 Day Reserves	8,836,665	9,608,235	9,608,235	9,692,830
Budget Stabilization Account	3,681,944	4,003,431	4,003,431	4,038,679
Compensated Absences	1,143,523	1,143,523	1,143,523	1,143,523
<b>ENDING FUND BALANCE</b>	\$28,114,272	\$22,867,273	\$22,828,787	\$22,867,273

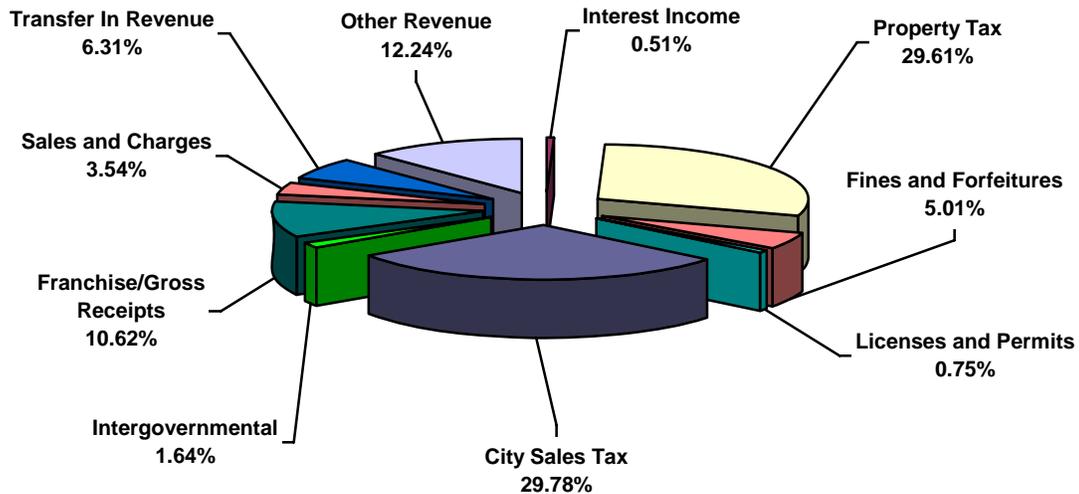
# GENERAL FUND

## OVERVIEW

### General Fund Revenue

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
Property Tax	\$15,850,592	\$16,938,642	\$16,868,642	\$17,456,749
City Sales Tax	19,270,188	19,191,000	19,191,000	17,561,109
Franchise/Gross Receipts	6,812,342	6,361,000	6,021,000	6,261,000
Licenses and Permits	627,010	652,000	467,100	443,100
Sales and Charges	2,324,858	2,114,900	2,089,000	2,087,250
Intergovernmental	1,034,149	1,010,300	971,500	965,300
Fines and Forfeitures	3,015,875	2,926,600	3,048,500	2,951,500
Interest Income	826,136	300,000	800,000	300,000
Transfer In Revenue	3,451,392	3,775,292	3,761,111	3,722,928
Other Revenue	5,256,507	5,666,746	5,232,246	7,215,778
<b>Total Revenue</b>	<b><u>\$58,469,049</u></b>	<b><u>\$58,936,480</u></b>	<b><u>\$58,450,099</u></b>	<b><u>\$58,964,714</u></b>

### GENERAL FUND 2009-10 REVENUES BY SOURCES



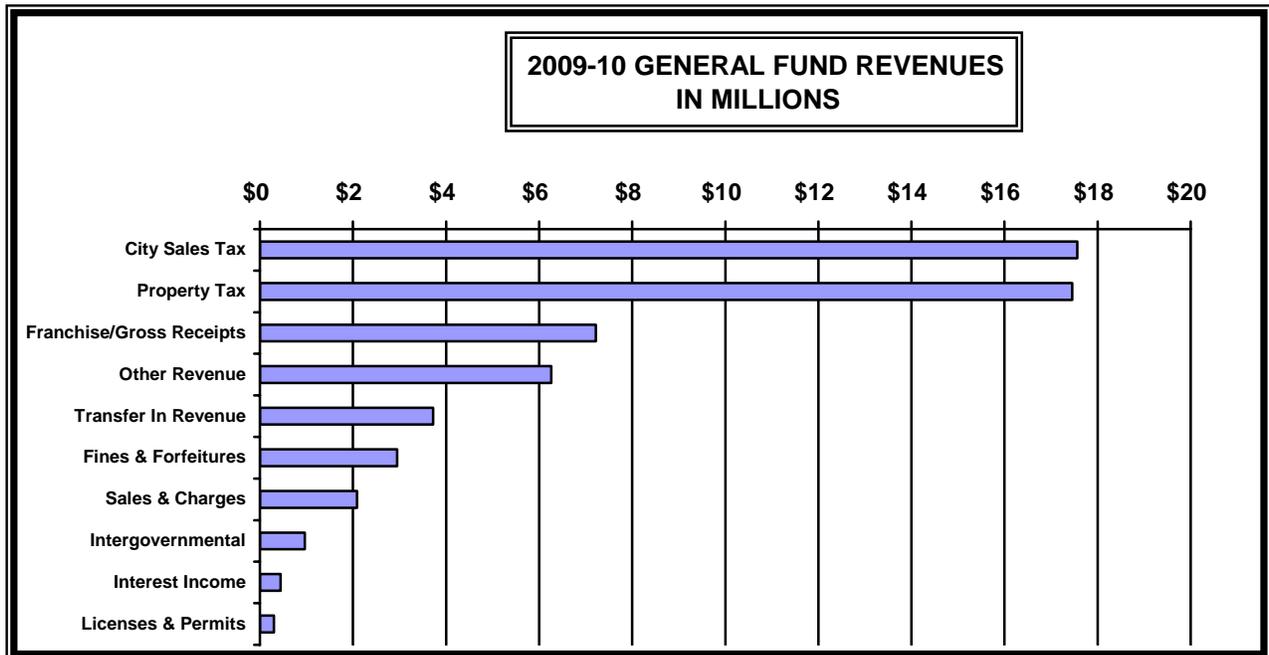
# GENERAL FUND

## OVERVIEW

### Revenues

The 2009-10 adopted budget for General Fund reflects realistic revenue projections of \$58,964,714 based on historical information and economic trends. Total budgeted revenue increased by 0.88%, compared to 2008-09's budgeted revenue. 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 2008-09 Budget. The overall 0.88% increase is due to the fact that the revenue increases in some categories were offset by revenue decreases in others. Together, Property Tax Revenues and Other Revenues realized a \$2.57 million increase compared to last year's budget. At the same time, Sales Tax Revenues and Interest Revenues experienced a decrease of \$2.13 million.

<b>Source</b>	<b>2009-10 Budget</b>		<b>Increase/(Decrease) Over 2008-09 Budget</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
City Sales Tax	\$17,561,109	29.78%	(\$1,629,891)	(8.49%)
Property Tax	17,456,749	29.61%	588,107	3.49%
Other Revenue	7,215,778	12.24%	1,983,532	37.91%
Franchise/Gross Receipts	6,261,000	10.62%	240,000	3.99%
Transfer In Revenue	3,722,928	6.31%	(38,183)	(1.02%)
Fines and Forfeitures	2,951,500	5.01%	(97,000)	(3.18%)
Sales and Charges	2,087,250	3.54%	(1,750)	(0.08%)
Intergovernmental	965,300	1.64%	(6,200)	(0.64%)
Licenses and Permits	443,100	0.75%	(24,000)	(5.14%)
Interest	300,000	0.51%	(500,000)	(62.50%)
<b>TOTAL</b>	<b>\$58,964,714</b>	<b>100.00%</b>	<b>\$514,615</b>	<b>0.88%</b>



# GENERAL FUND

## OVERVIEW

City Sales Tax Revenue, is the single largest source of revenue for the City. It accounts for 29.78% of General Fund revenue, and is projected to be \$17,561,109 in 2009-10. This represents an 8.49% decrease 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 2008-09 monthly sales tax collections ranges from -25.88% to 24.55% compared to what was collected the previous year. In comparison, the annual percent change in the State's 2008-09 monthly collections ranges from -12.93% to 10.78%. Sales Tax Revenue generated in 2010-11 is expected to remain at the same level as 2009-10 numbers. Thereafter, a modest increase of 2% per year is anticipated.

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 29.61% of the General Fund total revenue, and is the second largest source of revenue for the City, just behind sales tax revenue. Thus, any fluctuation in property value assessed by the City will have a major impact on the ability to fund operations for the General Fund. The assessed taxable value for the roll of January 1, 2009, upon which the fiscal year 2010 levy is based, is \$3,878,228,854. Net taxable property values have increased 9.29% over last year. This revenue is based on the assessed value of real estate, personal property and minerals within the taxing jurisdiction.

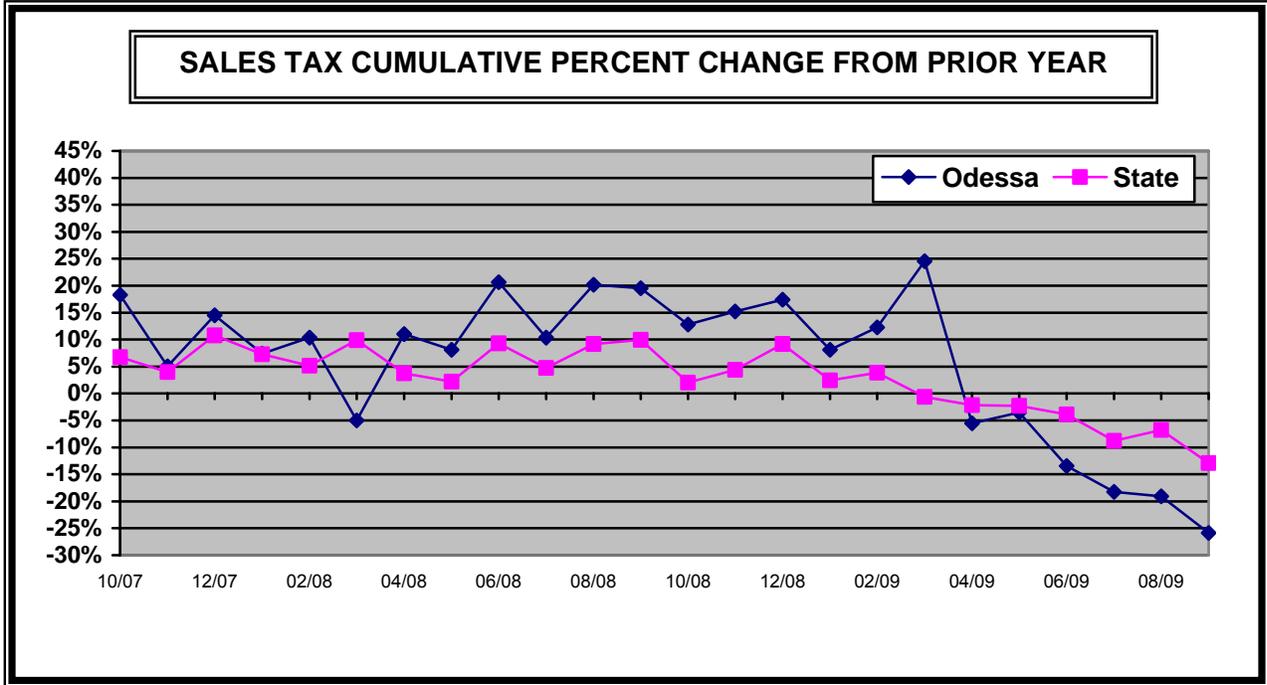
In the 2009-10 budget, the ad valorem tax rate will decrease by 3.954 cents, bringing the current tax rate down to 52.275 cents per \$100 valuation. The total property tax rate is comprised of the portion of taxes allocated to debt service (debt rate of \$0.074512) and the appropriations for the city's operating needs (O & M rate of \$0.448238).

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 2009-10 are estimated to be 96.54% of levy and will generate \$20,273,441 in revenue, of which General Fund's portion is \$16,646,749. Delinquent taxes and penalties are expected to generate an additional \$810,000 for a total property tax revenue projection for General Fund of \$17,456,749, an increase of \$588,107 over the 2008-09 Adopted Budget. In 2010-11, Property Tax Revenue is expected to remain at the same level as the previous year. Thereafter, an annual growth rate of 3% is expected for this source of revenue.

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. Demands for utility services continue to rise. The trend is stable growth in these sources, similar to the trend in the Ad Valorem base and Water/Sewer connections. Franchise/gross receipt taxes represent 10.62% of General Fund revenue and are expected to increase by \$240,000 compared to the previous year's budget.

# GENERAL FUND

## OVERVIEW



Transfer-In Revenue projections have decreased by \$38,183 or 1.02%. 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 distribution of costs for these administrative services. Transfer-in revenues account for 6.31% of General Fund revenue. Below is a breakdown of the inter-fund transfers.

<b><u>SOURCE</u></b>	<b><u>2009-10 Budget</u></b>	<b><u>2008-10 Budget</u></b>	<b><u>Increase/ Decrease</u></b>
Water and Sewer Fund	\$2,349,177	\$2,441,940	(\$92,763)
Equipment Service Fund	376,896	394,579	(17,683)
Risk Management Fund	376,130	372,067	4,063
Hotel-Motel Tax Fund	11,702	0	11,702
Solid Waste Fund	556,568	497,837	58,731
Odessa Develop Corporation	44,184	44,184	0
MOTOR-MPO	6,000	6,000	0
Golf Course Fund	0	4,504	(4,504)
Liquid Waste Fund	2,271	0	2,271
<b>TOTAL</b>	<b>\$3,722,928</b>	<b>\$3,761,111</b>	<b>(\$38,183)</b>

# GENERAL FUND

## OVERVIEW

### Major Sources of Revenue

The four major revenue sources for the General Fund are Sales Tax Revenue (29.78%), Property Tax Revenue (29.61%), Other Revenue (12.24%), and Franchise/Gross Receipts Tax Revenue (10.62%). Together, they represent 82.24% of all General Fund Revenue.

Fines and Forfeitures Revenue is generated by police citations and represents 5.01% of all General Fund revenues. Projections indicate that this source of revenue will decrease by \$97,000, or 3.18%, in 2009-10.

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). It is projected that EMS revenue will reach \$1.75 million in fiscal year 2010, and that the entire Sales and Charges category will decrease by \$1,750.

Intergovernmental Revenue is projected to decrease by \$6,200 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, Civil Defense, School Crossing Guards, and dispatch services for Medical Center Hospital's Care Star Helicopter Service.

Licenses and Permits Revenue represents 0.75% of General Fund revenue and is expected to decrease by \$24,000, or 5.14% in the upcoming year.

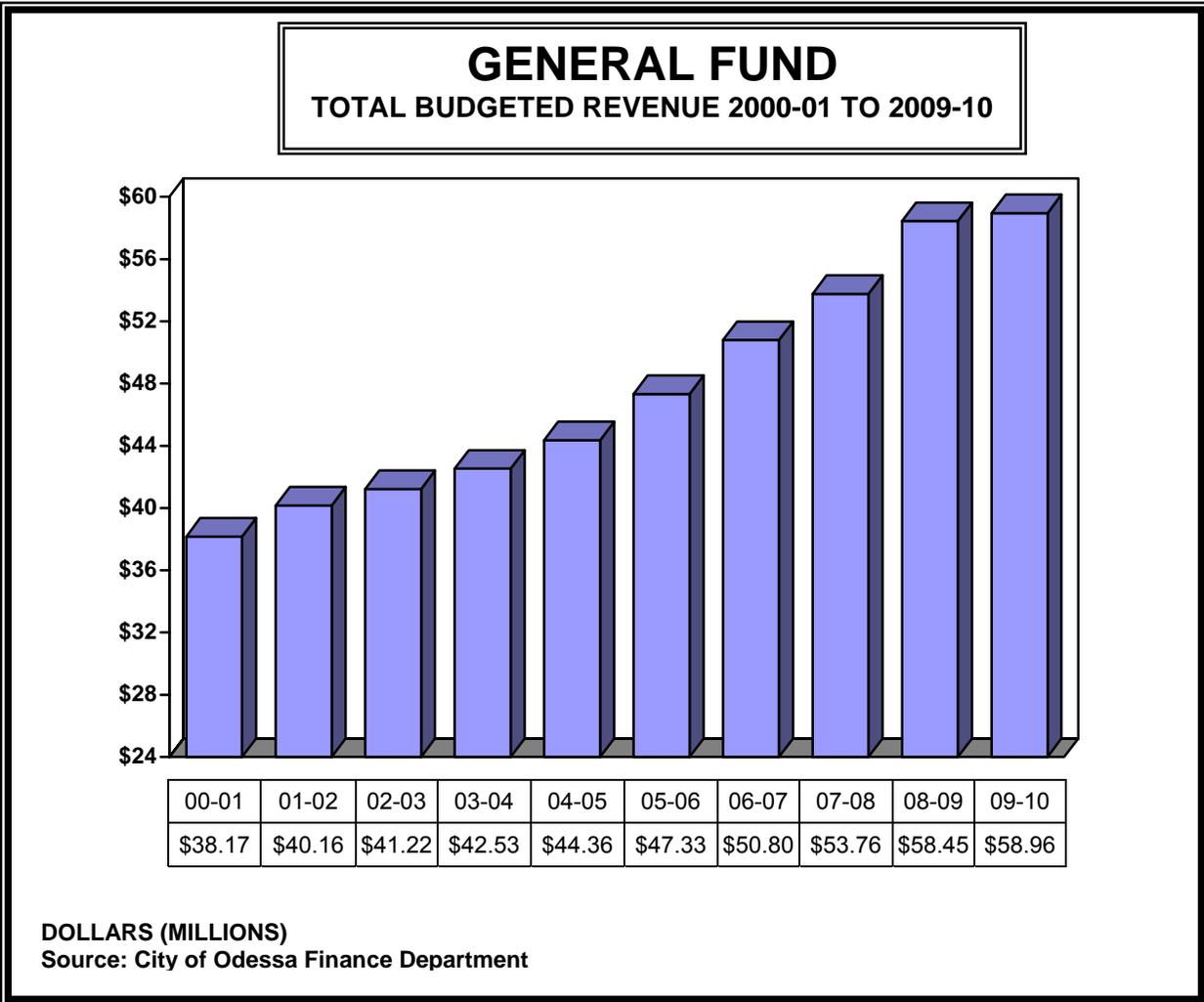
Interest Income is expected to decrease by \$500,000, or 62.50%, compared to the 2008-09 budget. It is anticipated that the City will maintain approximately the same daily cash balances as in 2008-09, with the decrease in interest income attributable to lower interest rates.

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 12.24% of General Fund Revenues, and shows an increase of 37.91% over last year. Below is a breakdown of these revenues.

<u>SOURCE</u>	<u>2009-10 Budget</u>	<u>2008-09 Budget</u>	<u>Increase/ (Decrease)</u>
Water/Sewer Gross Receipt	\$2,139,029	\$1,722,510	\$416,519
Water/Sewer Assessment	1,027,762	1,026,195	1,567
Solid Waste Gross Receipt	584,424	506,449	77,975
Solid Waste Assessment	35,463	35,492	(29)
Industrial Contracts Lieu of Tax	2,700,000	1,200,000	1,500,000
Other Revenue	<u>729,100</u>	<u>741,600</u>	<u>(12,500)</u>
<b>TOTAL</b>	<b>\$7,215,778</b>	<b>\$5,232,246</b>	<b>\$1,983,532</b>

# GENERAL FUND

## OVERVIEW



Revenues in the General Fund reflect continued growth from 2000-01 to 2009-10, topping out at \$58.96 million in 2009-10. The 2009-10 estimate is \$20.79 million higher than 2000-01 revenues and represents an increase of 54.47% over the past ten years.

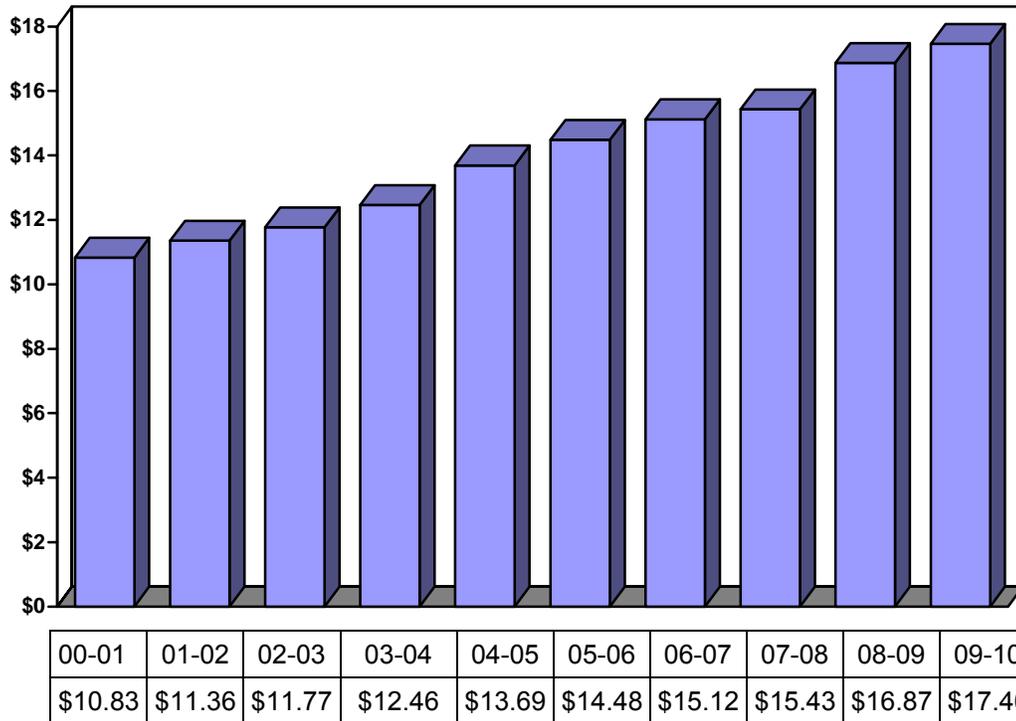
The most significant gains were realized in the four-year period between 2004-05 and 2008-09. During this time, a boom in the local economy resulted in dramatic increases in sales tax and property tax revenues. As a result, General Fund revenues increased by \$14.09 million, or 31.76%.

In fiscal year 2009-10, Odessa began to feel the effects of a downturn in the economy. Oil prices had started to decline in 2008-09, giving way to rising unemployment. Sales tax revenues plummeted, driving down projections for 2009-10 General Fund revenues. It is anticipated that revenues in 2009-10 will exceed those of the previous year by a mere \$514,615. This represents an almost negligible increase of 0.88%, the smallest annual increase in General Fund revenues in the past ten years.

# GENERAL FUND

## OVERVIEW

### REVENUE: PROPERTY TAX BUDGETED REVENUES 2000-01 TO 2009-10



**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 29.61% of all General Fund revenues in 2009-10. Revenues have steadily climbed over the past ten years, realizing an average annual increase of 5.48%.

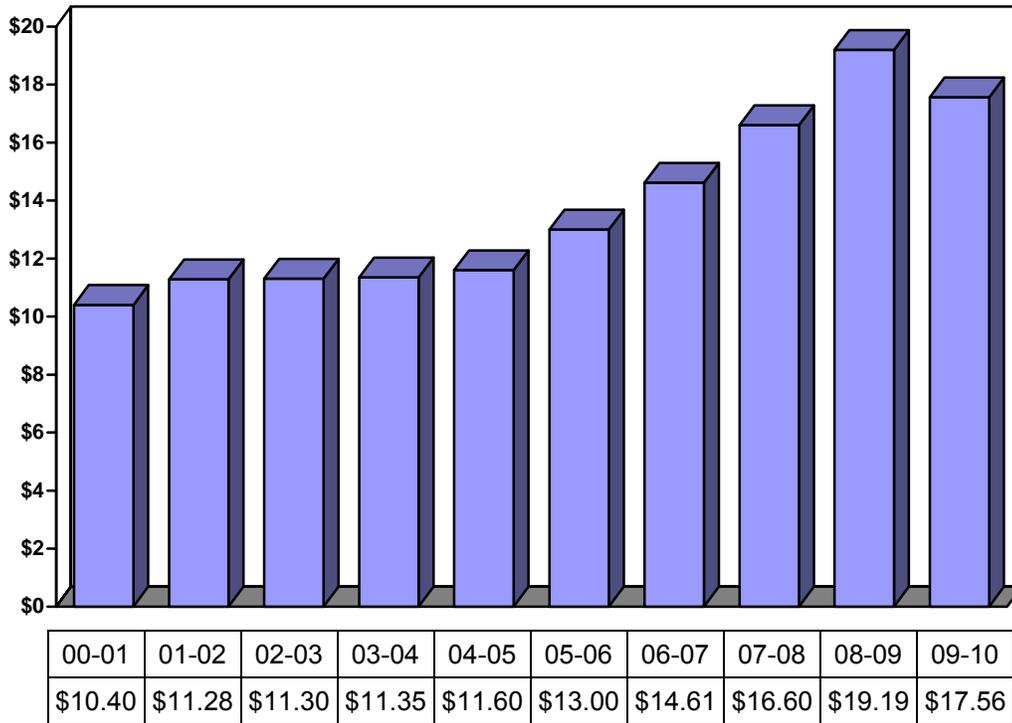
From 2000-01 to 2003-04, Property Tax revenues grew by an average of 4.79% per year. However, between 2004-05 and 2008-09, the local economy experienced an economic boom brought about by significant increases in the price of oil. The resulting rise in property values drove up revenues by an average of 5.39% per year, yielding an overall increase of more than 23% in a five-year period. These gains were realized in spite of a cumulative 12.76-cent reduction in the property tax rate.

Odessa experienced a downturn in the local economy with the recent decline in oil prices. To date, however, this has not made a major impact on property tax revenues. The 2009-10 Property Tax revenues are expected to reach \$17.46 million, a 3.50% increase over last year's number, even though the property tax rate was reduced to \$0.522750 per \$100 valuation (a 3.954-cent reduction).

# GENERAL FUND

## OVERVIEW

### REVENUE: SALES TAX BUDGETED REVENUES 2000-01 TO 2009-10



**DOLLARS (MILLIONS)**

Source: City of Odessa Finance Department

Sales Tax revenue is the largest source of income for the General Fund, accounting for 29.78% of all General Fund revenues in 2009-10. Over the past ten years, sales taxes receipts have increased by 68.85%, with the largest gains being made between 2004-05 and 2008-09. 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, thereby generating more sales tax revenue for the city. In this four-year period alone, sales tax receipts increased by \$7.59 million.

In 2009-10, sales tax receipts are only expected to reach \$17.56 million. This represents a decrease of \$1.63 million, or 8.49%, compared to the 2008-09 budget. A downturn in the local economy, brought about by significant decreases in the price of oil, is responsible for the lower projection. Since June 2008, the price of oil has fallen by \$64.47 per barrel, or 48.14%. Unemployment is up, wages are down, and consumers are more closely evaluating their purchases.

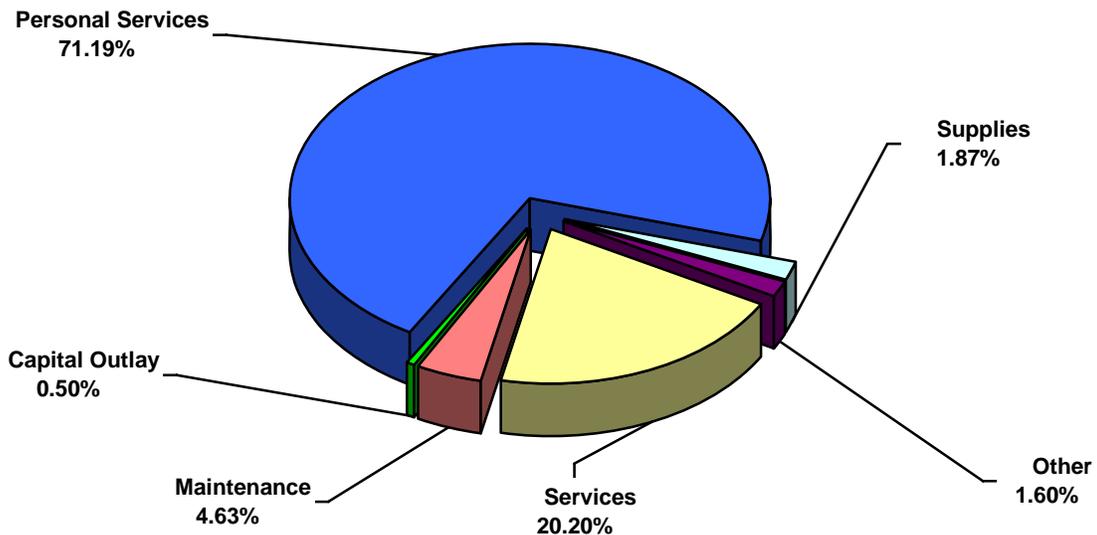
# GENERAL FUND

## OVERVIEW

### Expenditures By Classification

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
Personal Services	\$39,071,178	\$41,821,246	\$41,805,646	\$41,975,699
Supplies	1,182,299	1,241,700	1,091,380	1,104,830
Services	10,044,116	11,809,942	11,580,958	11,913,013
Maintenance	1,586,305	4,268,493	2,720,956	2,732,945
Capital Outlay	2,036,433	3,986,292	196,099	294,099
<b>Subtotal</b>	<b>\$53,920,331</b>	<b>\$63,127,673</b>	<b>\$57,395,039</b>	<b>\$58,020,586</b>
Outside Agencies	74,631	80,746	80,000	80,377
Operating Transfers Out	290,398	329,000	329,000	329,000
Lease Payments	748,837	646,060	646,060	534,751
Debt Service	206,447	0	0	0
<b>Total Expenditures and Other Uses of Funds</b>	<b><u>\$55,240,644</u></b>	<b><u>\$64,183,479</u></b>	<b><u>\$58,450,099</u></b>	<b><u>\$58,964,714</u></b>

### GENERAL FUND 2009-10 EXPENDITURES BY CLASSIFICATION



# GENERAL FUND

## OVERVIEW

### Expenditures

For the 2009-10 fiscal year, General Fund budgeted expenditures are \$58,964,714 which is an increase of \$514,615, or 0.88%, over the 2008-09 adopted budget. The major factors contributing to the increase include:

- a TMRS rate increase (to 17.00%)
- an increase in internal rental rates for Equipment Services
- position step increases, increases in skill and incentive pays
- an increase in the cost of street lighting
- increases in hardware and software maintenance costs

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.

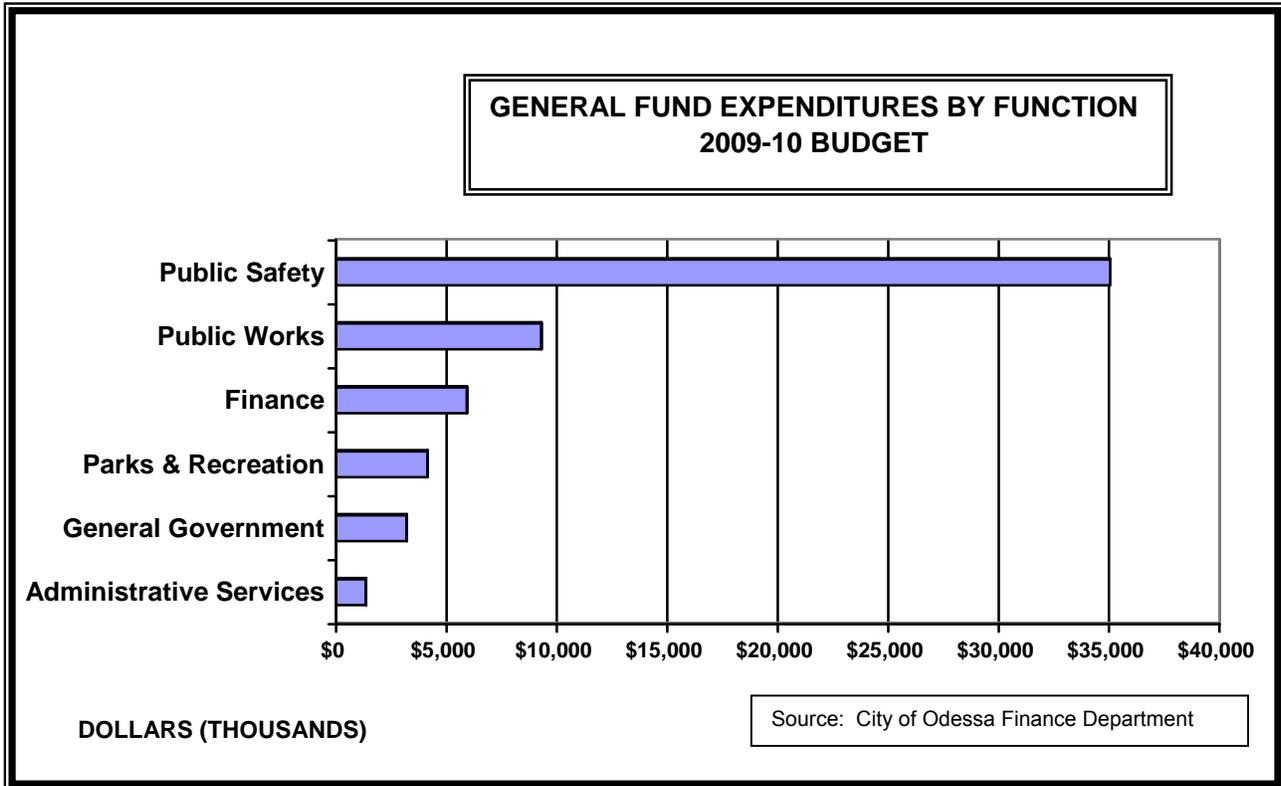
<u>Function</u>	<u>2009-10 Budget</u>		<u>Increase / Decrease From 2008-09 Budget</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
General Government	\$3,197,701	5.42%	\$31,529	1.00%
Administrative Services	1,361,047	2.31%	58,883	4.52%
Finance	5,921,236	10.04%	(58,181)	(0.97%)
Public Works	9,297,663	15.77%	(295,176)	(3.08%)
Parks & Recreation	4,134,944	7.01%	52,949	1.30%
Public Safety	<u>35,052,123</u>	<u>59.45%</u>	<u>724,611</u>	<u>2.11%</u>
<b>TOTAL</b>	\$58,964,714	100.00%	\$514,615	0.88%

The Public Safety function, which includes Police, Fire, and Public Safety Communication, comprises 59.45% of the total General Fund budget. The next largest function of General Fund is the Public Works Department at 15.77% of the total budget. The Finance function, which includes the departments of Finance, Purchasing, Municipal Court, and Information Services, constitutes another 10.04% of the total budget. The remaining functions of General Government, Administrative Services, and Parks comprise 14.74% of the total General Fund budget.

# GENERAL FUND

## OVERVIEW

### Expenditures (cont'd.)



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 \$31,529. The majority of the increase will be used to cover the increasing cost of employee retirement benefits. The total General Government budget of \$3,197,701 funds 33.5 full-time positions, the same number of positions that was funded in the previous year.

Finance function consists of the divisions of Finance, Purchasing, Municipal Court, and Information Services. 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's total budget has decreased by \$58,181 compared to 2008-09 numbers. The decrease is largely due to a \$97,378 increase in the budgeted vacancy rate and a \$111,309 decrease in lease payments. These budgetary decreases have been somewhat offset by increases in the cost of retirement benefits and software maintenance.

# GENERAL FUND

## OVERVIEW

### Expenditures (cont'd.)

Parks Department expenditures for the 2009-10 budget are anticipated to increase by \$52,949 over the previous fiscal year, with the majority of the increase being used to fund the rising costs of fleet maintenance and employee benefits. The total Parks Department budget of \$4,134,944 funds 40 full-time positions, the same number of positions as last year.

Public Safety includes the Fire and Police Departments and Public Safety Communications. The function of Public Safety accounts for 59.45% of the total General Fund budget. The Police Department's budget increased \$501,619 in fiscal year 2009-10. The total budget of \$19,185,259 funds 222 full-time positions, the same number of positions that was funded last year. The majority of the 2.68% increase will be used to fund step increases for sworn officers, to purchase certain capital items, and to cover the rising cost of fleet maintenance. The Fire Department's budget shows an increase of \$149,173 for the 2009-10 budget. The total budget of \$14,149,136 funds 171 full-time positions, the same number as were funded in the previous year. Most of the Fire Department's 1.07% increase will be used to fund increases in the cost of fleet maintenance. The Public Safety Communication Department runs the dispatch service for emergency calls for both Police and Fire. The total budget of \$1,717,728 has increased by \$73,819, or 4.49%, compared to 2008-09 numbers. This increase is largely due to the additional cost of providing step increases and skills/incentive pay to staff members as they attain higher levels of certification.

Public Works function includes the divisions of Public Works Administration, Engineering, Building Inspection, Street and Traffic. Total expenditures for this function will decrease by \$295,176, or 3.08% compared to the 2008-09 adopted budget. The majority of the decrease is due to the transfer of five Street Division sweeper positions to the newly created Storm Water Fund. The Public Works function comprises 15.77% of the total General Fund budget with a budget of \$9,297,663 that includes funding for 86 full-time positions, five fewer positions than last year.

Administrative Services function includes the division of Building Services in the General Fund. The total budget of \$1,361,047 has increased by \$58,883, or 4.52%, compared to last year's budget. The majority of the increase will be used to cover increases in cost of janitorial services and fleet maintenance.

Expenditures by category groups all expenditures by 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 71.19% of the total cost of operations. In an effort to control costs, no pay raises will be implemented in the upcoming year. The transfer of five street sweeper positions to the Storm Water Fund will partially offset the cost of funding a 17.00% TMRS rate and certain step increases that have been approved for Public Safety personnel. Over all, this category will experience a 0.41% budgetary increase compared to the previous year.

The Supplies category has experienced an increase of \$13,450 compared to last year's budget. The majority of this increase has been allocated to Municipal Court's office supply account. For the past two years, Municipal Court has been shifting money from other accounts to cover deficiencies in the office supply budget. The additional funds will allow the court to maintain the same level of service previously provided to the judges and the public without pulling resources from other areas.

# GENERAL FUND

## OVERVIEW

### Expenditures (cont'd.)

The Services category reflects a 2.87% increase over last year, largely due to increases in the cost of fleet maintenance, street lighting, and janitorial services.

The Maintenance function shows an increase of \$11,989, or 0.44%, compared to last year's numbers. Most of the additional monies will be used to cover the rising cost of software maintenance.

Capital Outlay realized an increase of \$98,000 in 2009-10. This category's budget fluctuates from year to year, depending upon the need for large-ticket items.

Expenditures by Category	2009-10 Budget		2008-09 Budget	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$41,975,699	71.19%	\$170,053	0.41%
Supplies	1,104,830	1.87%	13,450	1.23%
Services	11,913,013	20.20%	332,055	2.87%
Maintenance	2,732,945	4.63%	11,989	0.44%
Capital Outlay	294,099	0.50%	98,000	49.97%
Outside Agencies	80,377	0.14%	377	0.47%
Transfers Out	329,000	0.56%	0	0
Lease Payments	<u>534,751</u>	<u>0.91%</u>	<u>(111,309)</u>	<u>(17.23%)</u>
<b>TOTAL</b>	<b>\$58,964,714</b>	<b>100.00%</b>	<b>\$514,615</b>	<b>0.88%</b>

### Fund Balance

In 2008-09, fund balance decreased by 18.66%, or \$5,246,999, compared to the 2007-08 audited ending fund balance of \$28,114,272. The 2009-10 budget is a balanced budget with revenues and expenditures in equal amounts of \$58,964,714 and an unrestricted available fund balance of \$7,992,241.

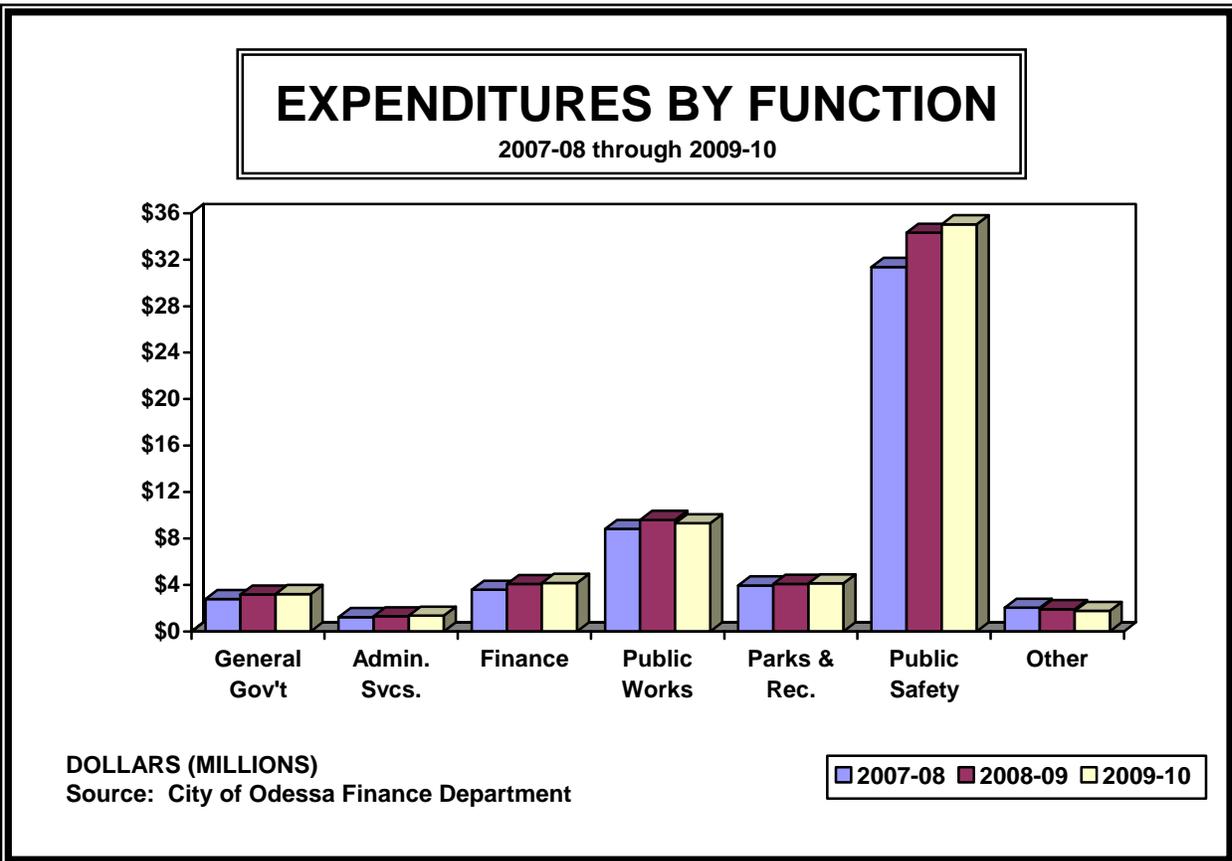
# GENERAL FUND

## OVERVIEW

Expenditures by Function	2007-08	2008-09	2008-09	2009-10
	Actual	Estimated	Budget	Budget
City Council	\$29,176	\$31,457	\$31,457	\$31,524
City Secretary	155,923	165,914	165,144	166,142
City Attorney	843,533	911,425	910,494	921,948
Office of the City Manager	589,264	792,001	792,001	794,305
Human Resources	512,084	550,832	535,211	538,644
Planning and Development	293,441	319,173	319,173	320,837
Neighborhood Services	283,483	413,610	412,692	424,301
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$2,706,904</b>	<b>\$3,184,412</b>	<b>\$3,166,172</b>	<b>\$3,197,701</b>
Building Services	\$1,306,942	\$1,729,451	\$1,302,164	\$1,361,047
<b>TOTAL ADMINISTRATIVE SRVS.</b>	<b>\$1,306,942</b>	<b>\$1,729,451</b>	<b>\$1,302,164</b>	<b>\$1,361,047</b>
Finance	\$887,144	\$795,265	\$795,265	\$799,987
Purchasing	526,578	539,310	534,705	537,921
Municipal Court	1,315,993	1,491,641	1,422,552	1,431,299
Information Services	864,810	1,317,318	1,315,130	1,393,957
Non-Departmental	2,003,417	1,533,554	1,502,765	1,348,695
Outside Agencies	74,631	80,746	80,000	80,377
Operating Transfers Out	290,398	329,000	329,000	329,000
Special Projects	377,012	3,200,850	0	0
<b>TOTAL FINANCE</b>	<b>\$6,339,983</b>	<b>\$9,287,684</b>	<b>\$5,979,417</b>	<b>\$5,921,236</b>
Public Works Administration	\$196,680	\$210,375	\$210,375	\$212,173
Engineering	1,124,991	1,370,823	1,340,022	1,350,991
Building Inspection	594,852	766,469	759,452	767,906
Traffic	1,461,758	1,693,458	1,510,933	1,537,587
Street	4,157,646	6,940,278	5,772,057	5,429,006
<b>TOTAL PUBLIC WORKS</b>	<b>\$7,535,927</b>	<b>\$10,981,403</b>	<b>\$9,592,839</b>	<b>\$9,297,663</b>
	\$4,837,406	\$4,313,620	\$4,081,995	\$4,134,944
<b>PARKS AND RECREATION</b>	<b>\$4,837,406</b>	<b>\$4,313,620</b>	<b>\$4,081,995</b>	<b>\$4,134,944</b>
Fire	\$13,562,648	\$14,297,904	\$13,999,963	\$14,149,136
Police	17,220,738	18,731,082	18,683,640	19,185,259
Public Safety Communications	1,730,096	1,657,923	1,643,909	1,717,728
<b>TOTAL PUBLIC SAFETY</b>	<b>\$32,513,482</b>	<b>\$34,686,909</b>	<b>\$34,327,512</b>	<b>\$35,052,123</b>
<b>Total Expenditures</b>	<b>\$55,240,644</b>	<b>\$64,183,479</b>	<b>\$58,450,099</b>	<b>\$58,964,714</b>

# GENERAL FUND

## OVERVIEW



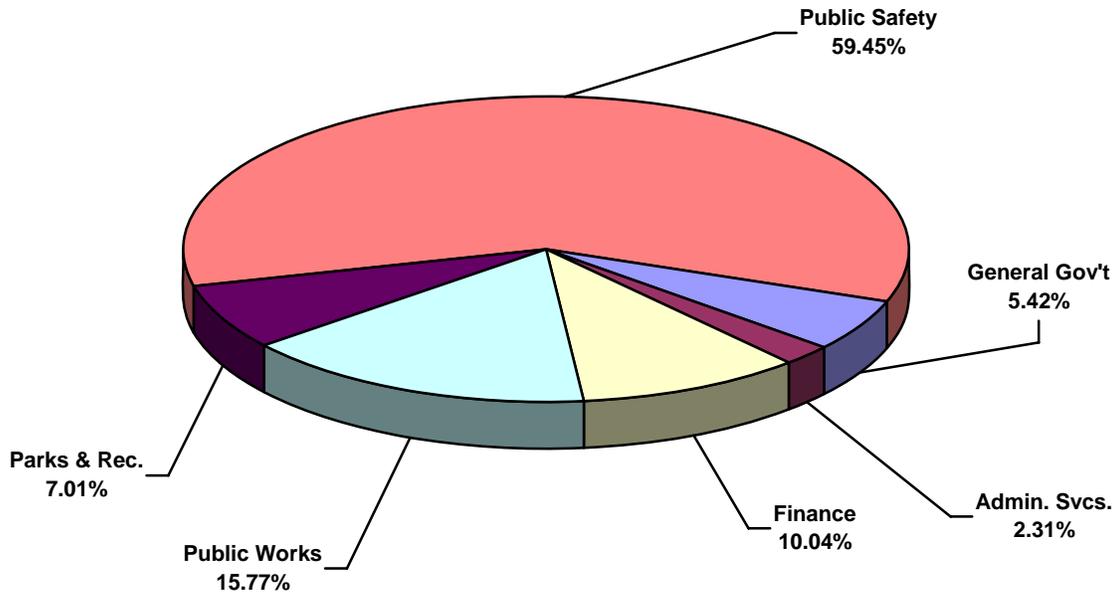
From 2007-08 through 2009-10, General Fund budgets have shown varied growths/declines by function. Recently, a downturn in the local economy has had a significant impact on sales tax revenues, a major source of revenue for the General Fund. As a result, it has been necessary to curb expenditures in order to create a balanced budget. To that end, no raises have been budgeted for 2009-10, and attempts have been made to cut costs in all functions wherever possible.

The General Government budget will increase by 1.00% in fiscal year 2009-10 in order to cover the cost of providing retirement benefits to employees. Meanwhile, Parks and Administrative Services will realize budgetary increases of 1.30% and 4.52%, respectively. Rising fleet maintenance costs have had an impact on both functions, while Administrative Services has experienced an additional budgetary increase in janitorial services. Public Safety expenditures are up by \$724,611, or 2.11% due to the fact that a number of employees will be receiving step increases and/or skill and incentive pay for the upcoming year. These Public Safety employees receive additional pay when they attain certain levels of experience, education, or certification. The Public Works and Finance budgets will both decrease in FY 2009-10. Public Works will realize a 3.08% decrease due to the fact that five Sweeper positions have been reassigned to the newly-created Storm Water Fund. The Finance budget will fall by 0.97%. This decrease is attributed to a \$97,378 increase in the budgeted vacancy rate, as well as a \$111,309 decrease in lease payments.

# GENERAL FUND

## OVERVIEW

### 2009-10 GENERAL FUND BUDGETS BY FUNCTION



NOTE: The function of Other Includes Non-Departmental and Operating Transfers Out  
Source: City of Odessa Finance Department

The Public Safety function including Fire (24.00%), Police (32.54%) and Public Safety Communication (2.91%), totals 59.45% of the total General Fund budget for 2009-10. The next largest use of the General Fund is the Public Works function (15.77%). Sharing the remaining 24.78% of the current General Fund budget are the functions of Finance (10.04%), Parks & Recreation (7.01%), General Government (5.42%), and Administrative Services (2.31%).

# GENERAL FUND

## CAPITAL OUTLAY

<b>Fund and Department/Division</b>	<b>Item</b>	<b>Item Total</b>	<b>Total</b>
<b>GENERAL FUND</b>			
Human Resources	Data Processing Equipment	<u>\$2,729</u>	
	Subtotal Human Resources		\$2,729
Public Safety Communications	Furniture & Office Equipment	<u>8,600</u>	
	Subtotal Pub. Safety Comm.		8,600
Information Services	Data Processing Equipment	<u>56,001</u>	
	Subtotal Information Services		56,001
Public Works			
Engineering	Data Processing Equipment	9,200	
Building Inspection	Office Equipment	4,698	
Traffic Engineering	Traffic Infrastructure Improvements & Other Traffic Projects	<u>24,998</u>	
	Subtotal Public Works		38,896
Fire Department			
Administration	Data Processing Equipment	3,128	
Fire - GIS	Data Processing Equipment	<u>15,000</u>	
	Subtotal Fire		18,128
Police Department			
Patrol Operations	Machinery & Equipment	56,000	
	Data Processing Equipment	13,745	
	Technology Replacement	<u>100,000</u>	
			169,745
<b>TOTAL CAPITAL OUTLAY – GENERAL FUND</b>			<b><u><u>\$294,099</u></u></b>

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

General Fund  
Detail by Department/Division

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

---

**City Council**  
**City Secretary**  
**City Attorney**  
**Office of the City Manager**  
**Human Resources**  
**Building Services**  
**Public Safety Communications**  
**Planning and Development**  
**Finance**  
**Purchasing**  
**Municipal Court**  
**Information Services**  
**Non-Departmental**  
**Outside Agencies**  
**Operating Transfers Out**  
**Special Projects**  
**Public Works Administration**  
**Engineering**  
**Building Inspection**  
**Traffic Engineering**  
**Street**  
**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.

<b>Departmental Goals/(City's Value Statement Goals)</b>	<b>Number of Services Provided</b>										
<ol style="list-style-type: none"> <li>1. Continue participating in the Council of Government meetings./(Organization)</li> <li>2. Publish the State of the City annual report for the citizens./(Service)</li> <li>3. Address quality of life issues through the Capital Improvement Projects./(Direction)</li> </ol>	<table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Number of Services Provided</caption> <thead> <tr> <th>Fiscal Year</th> <th>Number of Services Provided</th> </tr> </thead> <tbody> <tr> <td>2007-08</td> <td>12</td> </tr> <tr> <td>2008-09</td> <td>12</td> </tr> <tr> <td>2009-10</td> <td>12</td> </tr> </tbody> </table>			Fiscal Year	Number of Services Provided	2007-08	12	2008-09	12	2009-10	12
Fiscal Year	Number of Services Provided										
2007-08	12										
2008-09	12										
2009-10	12										
<b>Objectives / Performance Measures</b>	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>								
<u>Effectiveness</u>											
<ol style="list-style-type: none"> <li>1. Provide cost effective and efficient City services to the citizens of Odessa. Review opportunities to consolidate like-services with other governmental entities.</li> <li>2. Provide consistent and informative communication. Publish an annual report for the citizens of Odessa.</li> <li>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.</li> </ol>	12	12	12								
	100%	100%	100%								
	100%	100%	100%								

## CITY COUNCIL

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### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$2,422	\$3,229	\$3,229	\$3,229
Supplies	9,947	8,500	8,500	8,000
Services	16,807	19,728	19,728	20,295
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$29,176</b>	<b>\$31,457</b>	<b>\$31,457</b>	<b>\$31,524</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Mayor	1	1	1
Councilmembers	<u>5</u>	<u>5</u>	<u>5</u>
<b>Total Personnel</b>	<b>6</b>	<b>6</b>	<b>6</b>

# CITY SECRETARY

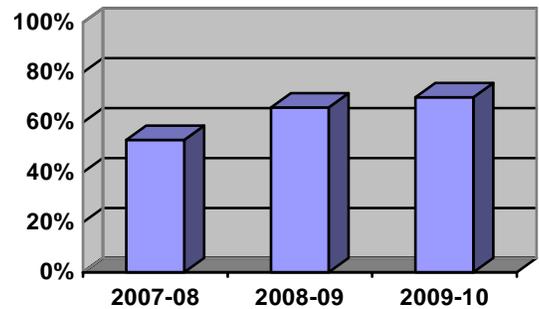
**Mission**

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 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)

**% of Resolutions & Ordinances Scanned**



**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 2007-08 <u>Actual</u>	FY 2008-09 <u>Estimate</u>	FY 2009-10 <u>Target</u>
--	-----------------------------	-------------------------------	-----------------------------

	100%	100%	100%
	100%	100%	95%
	100%	100%	100%
	100%	N/A	100%
	53%	66%	70%
	100%	100%	100%

## CITY SECRETARY

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### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$104,756	\$123,897	\$123,897	\$124,695
Supplies	10,989	8,770	8,000	8,000
Services	40,178	33,247	33,247	33,447
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$155,923</b>	<b>\$165,914</b>	<b>\$165,144</b>	<b>\$166,142</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
City Secretary	1	1	1
Administrative Assistant	1	1	1
<b>Total Personnel</b>	<b>2</b>	<b>2</b>	<b>2</b>

# CITY ATTORNEY

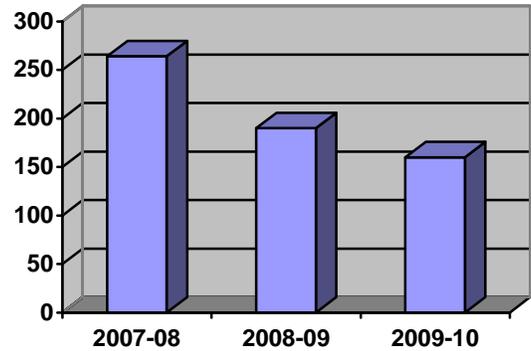
**Mission**

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 2009-10 fiscal year./(Excellence)

**Number of Contracts Prepared**



**Objectives / Performance Measures**

	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
<ul style="list-style-type: none"> <li>1. Contracts Prepared – Includes the following types of contracts: Consultant, Franchise &amp; Public Utility, General (including CDBG and Outside Agencies), Leases, Water and Economic Development</li> <li>* Industrial District contracts renew every seven years. Districts 2, 3 and 4 renewed in 2007-08. District 1 renewed in 08-09.</li> </ul>	264	190	160
<ul style="list-style-type: none"> <li>2. Resolutions and Ordinances Prepared</li> </ul>	163	155	160
<ul style="list-style-type: none"> <li>3. Collections:                             <ul style="list-style-type: none"> <li>Suits Filed</li> <li>Collection From Suits</li> <li>Total Collection From Payment Arrangements After Filing Suit</li> <li>Total Collected from Judgments</li> <li>Total Collected from Liens</li> </ul> </li> </ul>	22 \$6,273 \$3,132 \$5,535 \$4,431	25 \$2,000 \$1,000 \$3,000 \$3,000	28 \$2,500 \$2,500 \$3,500 \$4,000

## CITY ATTORNEY

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$776,070	\$851,328	\$851,328	\$862,146
Supplies	19,476	12,886	12,230	12,230
Services	35,721	30,461	30,461	31,097
Maintenance	11,050	16,750	16,475	16,475
Capital Outlay	<u>1,216</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$843,533</b>	<b>\$911,425</b>	<b>\$910,494</b>	<b>\$921,948</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
City Attorney	1	1	1
Senior Assistant Attorney	1	1	1
Assistant City Attorney	2	2	2
Assistant City Attorney – Civil	1	1	1
Juvenile Case Manager **	1	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>	<b>11</b>	<b>11</b>	<b>11</b>
Funding Sources:			
General Fund	9.5	9.5	9.5
Water and Sewer *	0.5	.5	.5
School Attendance Court Grant **	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>11</b>	<b>11</b>	<b>11</b>

# OFFICE OF THE CITY MANAGER

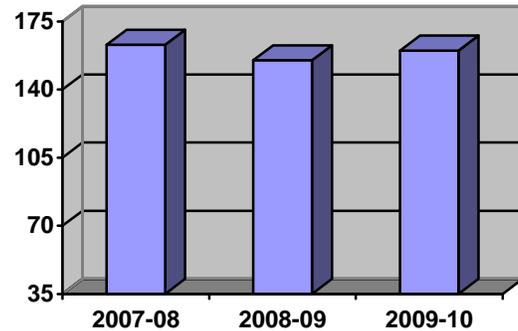
## Mission

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./(Organization, Direction, Excellence, Service, Support, Attitude)
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)

**Resolutions / Ordinances Posted For  
Citizen Review**



### Objectives / Performance Measures

	FY 2007-08	FY 2008-09	FY 2009-10
1. Economic Development Support	<u>Actual</u>	<u>Estimate</u>	<u>Target</u>
a. Support Business Diversification– ODC Job Creation Initiatives	95	95	174
b. Support development at JBS Parkway and BI-20 interchange	100%	100%	100%
2. Enhancement of Positive City Image			
a. Oversee implementation of Stormwater Mgmt Program	N/A	10%	100%
b. N'borhood "Sweeps" – Cleanup Campaign- Tons	30	30	30
c. Maintain status as Tree City USA	100%	100%	100%
d. Guide Parks Master Plan Priorities	N/A	40%	100%
3. Crime Reduction			
a. Continue Citizens On Patrol / Academy	100%	100%	100%
b. Support CopLogic Online Reporting for Citizens	100%	100%	100%
c. Continue Advertising PD Safe Zones - Patrolling	100%	100%	100%
4. Productivity and Service Enhancements			
a. Provide enhanced IVR system 24/7 for water / sewer / trash customer payment arrangements	N/A	80%	100%
b. Normal Equipment Replacement (\$)	\$2,987,460	\$3,777,804	\$4,829,000
5. Intergovernmental Cooperation			
a. Continue School Attendance Court – E.C.I.S.D	100%	100%	100%
b. CAPP 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 to promote careers in public service	85%	90%	95%
c. Employee Incentives Paid for New Hire Referrals	\$13,250	\$18,000	\$15,000

## OFFICE OF THE CITY MANAGER

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### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$543,857	\$743,562	\$743,562	\$745,264
Supplies	14,157	15,996	15,996	15,996
Services	29,778	31,893	31,893	32,495
Maintenance	0	550	550	550
Capital Outlay	<u>1,472</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$589,264</b>	<b>\$792,001</b>	<b>\$792,001</b>	<b>\$794,305</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
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
Executive Secretary to the City Manager	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>6</b>	<b>6</b>	<b>6</b>

# HUMAN RESOURCES

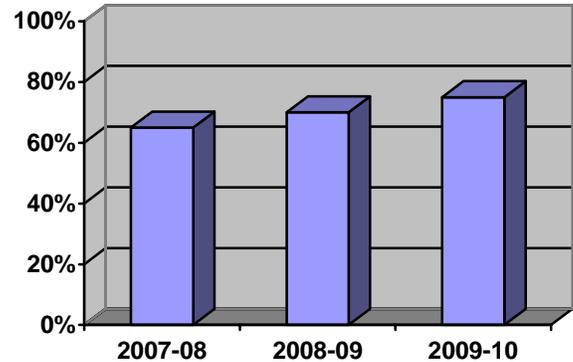
## Mission

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

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

1. Recruit & hire quality employees./(Excellence)
2. With Legal Department, revise the Personnel Policies & Procedures Manual as needed./(Organization)
3. Use paperless alternatives when possible./(Direction)
4. Verify accuracy of position descriptions./(Excellence)
5. Follow-up on employees their first year./(Attitude)
6. Maintain/improve HR Information System./(Service)
7. Review and improve service./(Excellence)
8. Provide a kiosk in HR./(Service)
9. Maintain & improve HR website./(Excellence)

### Provide Supervisor Training



### Objectives / Performance Measures

#### Effectiveness

1. Acquire training videos and increase the number of qualified trainers.
2. Develop and promote training programs.
3. Offer monthly Lunch 'N Learn sessions.
4. Provide supervisory training.
5. Automate the job application process & employee history files.
6. Make recommendations concerning compensation.
7. Work to improve employee retention.
8. Follow up on employees during their first year.
9. Ensure that HR personnel visit every employee at his/her work site.
10. Coordinate Annual Employee Picnic & Service Awards Recognition Banquet.
11. Partner with schools to promote careers in public service.

#### Workload

1. Number of Grievances Filed
2. Percent of Grievances Resolved Before Passing From Management Control

	FY 2007-08 <u>Actual</u>	FY 2008-09 <u>Estimate</u>	FY 2009-10 <u>Target</u>
1. Acquire training videos and increase the number of qualified trainers.	80%	85%	90%
2. Develop and promote training programs.	65%	70%	75%
3. Offer monthly Lunch 'N Learn sessions.	15%	20%	30%
4. Provide supervisory training.	65%	70%	75%
5. Automate the job application process & employee history files.	85%	90%	95%
6. Make recommendations concerning compensation.	100%	100%	100%
7. Work to improve employee retention.	90%	90%	90%
8. Follow up on employees during their first year.	45%	50%	60%
9. Ensure that HR personnel visit every employee at his/her work site.	30%	40%	50%
10. Coordinate Annual Employee Picnic & Service Awards Recognition Banquet.	100%	100%	100%
11. Partner with schools to promote careers in public service.	85%	90%	95%
1. Number of Grievances Filed	7	5	4
2. Percent of Grievances Resolved Before Passing From Management Control	100%	100%	100%

## HUMAN RESOURCES

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### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$377,519	\$410,884	\$410,884	\$413,631
Supplies	23,460	13,116	12,777	12,777
Services	105,831	123,753	108,471	109,157
Maintenance	340	350	350	350
Capital Outlay	<u>4,934</u>	<u>2,729</u>	<u>2,729</u>	<u>2,729</u>
<b>Total Expenditures</b>	<b>\$512,084</b>	<b>\$550,832</b>	<b>\$535,211</b>	<b>\$538,644</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Director of Human Resources	1	1	1
Human Resource Assistant	1	1	1
Senior Human Resource Specialist	1	1	1
Human Resource Specialist	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

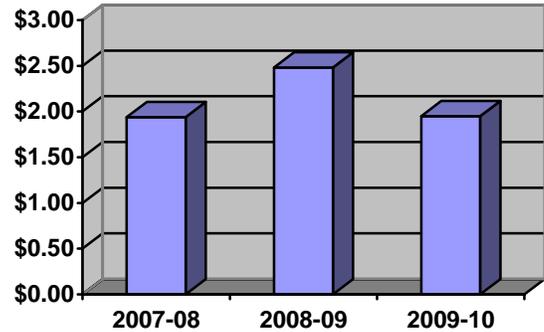
**Mission**

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)

**Total Cost per Square Foot of Buildings Maintained**



**Objectives / Performance Measures**

Effectiveness

1. Clean and paint out 2,000 square feet of graffiti each month.
2. Clean and 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.
6. Remove or replace Christmas lights located on Grant Ave. buildings from I-20 to 1700 N. Grant.

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

	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
	65%	70%	90%
	92%	100%	100%
	76%	80%	82%
	12%	23%	25%
	100%	100%	100%
	0%	0%	10%
	\$1.94	\$2.48	\$1.95
	\$0.95	\$1.45	\$0.91
	\$148,134	\$188,747	\$204,392

## BUILDING SERVICES

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$665,475	\$721,366	\$721,366	\$725,067
Supplies	3,676	6,530	6,430	6,430
Services	462,669	424,958	424,958	480,140
Maintenance	157,206	389,170	149,410	149,410
Capital Outlay	<u>17,916</u>	<u>187,427</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$1,306,942</b>	<b>\$1,729,451</b>	<b>\$1,302,164</b>	<b>\$1,361,047</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
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
Journeyman Plumber	1	1	1
Carpenter	1	1	1
HVAC Technician	1	1	1
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

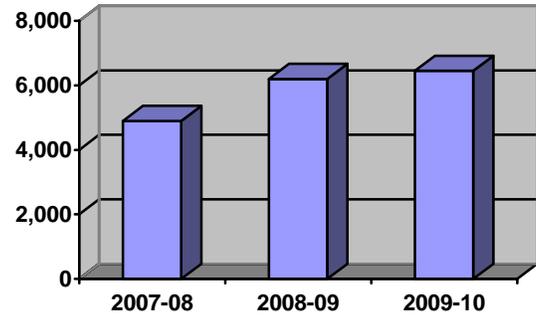
## Mission

Public Safety Communications receives, processes, and dispatches calls for service for Police, Fire and Emergency Medical Service (EMS) in a timely, courteous manner for anyone requesting assistance. This is accomplished by obtaining complete, accurate information from callers and forwarding the necessary information to emergency service personnel in order to protect the lives and property of all individuals involved.

## 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)

Incoming Calls That Are 9-1-1



## 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 2007-08

#### Actual

99%  
99%  
99%  
99%  
99%  
99%  
99%  
99%

### FY 2008-09

#### Estimate

99%  
99%  
99%  
99%  
99%  
99%  
99%  
99%

### FY 2009-10

#### Target

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.

29,000  
4,900  
23,000  
1,900

#### Monthly Avg.

31,000  
6,200  
22,100  
1,620

#### Monthly Avg.

29,100  
6,450  
21,050  
1,650

## PUBLIC SAFETY COMMUNICATIONS

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$1,546,316	\$1,574,014	\$1,574,014	\$1,645,188
Supplies	11,388	20,197	20,097	17,097
Services	32,643	31,798	31,798	39,443
Maintenance	87,848	7,400	7,400	7,400
Capital Outlay	<u>51,901</u>	<u>24,514</u>	<u>10,600</u>	<u>8,600</u>
<b>Total Expenditures</b>	<b>\$1,730,096</b>	<b>\$1,657,923</b>	<b>\$1,643,909</b>	<b>\$1,717,728</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Director of Public Safety Communications	1	1	1
Quality Assurance Supervisor *	1	0	0
Dispatcher IV	1	1	1
Dispatcher III	2	2	2
Dispatcher II	4	6	6
Dispatcher I *	3	3	3
Public Safety Communications Supervisor	3	3	3
Public Safety Communications Supervisor Night	2	2	2
Dispatcher III Night	5	5	5
Dispatcher II Night	6	6	6
Dispatcher I Night	3	2	2
Senior Administrative Assistant **	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>32</b>	<b>32</b>	<b>32</b>
Funding Sources:			
General Fund	28.5	28.5	28.5
9-1-1 Funding *	3	3	3
Equipment Service Fund **	<u>.5</u>	<u>.5</u>	<u>.5</u>
<b>Total Personnel</b>	<b>32</b>	<b>32</b>	<b>32</b>
** ½ Funded by Public Safety Communications, ½ Funded by Communications.			

# PLANNING AND DEVELOPMENT

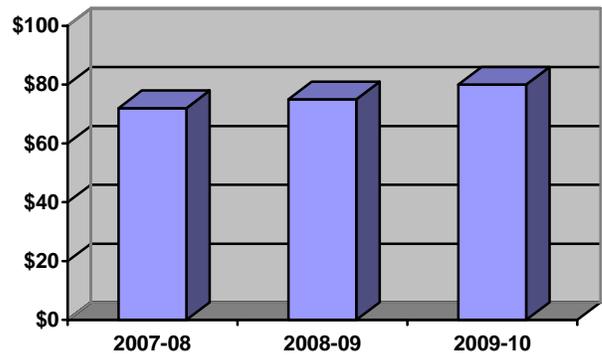
## Mission

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
3. 12-City Comparative Survey – Number of Cases Processed per Planner for the Fiscal Year

#### Workload

1. Number of Plans Submitted for Review

#### FY 2007-08

##### Actual

94.5%

96.5%

95.5%

\$72

\$30

Mean: 25  
Odessa: 43

450

#### FY 2008-09

##### Estimate

95%

97%

96%

\$75

\$33

Mean: 26  
Odessa: 44

460

#### FY 2009-10

##### Target

95%

97.5%

96%

\$80

\$35

Median: 28  
Odessa: 40

420

## PLANNING AND DEVELOPMENT

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### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$271,963	\$297,943	\$297,943	\$299,504
Supplies	4,539	3,800	3,800	3,800
Services	16,939	17,430	17,430	17,533
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$293,441</b>	<b>\$319,173</b>	<b>\$319,173</b>	<b>\$320,837</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Director of Planning	1	1	1
Planner	1	1	1
Planning Technician	1	1	1
Senior Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>4</b>	<b>4</b>	<b>4</b>

# FINANCE

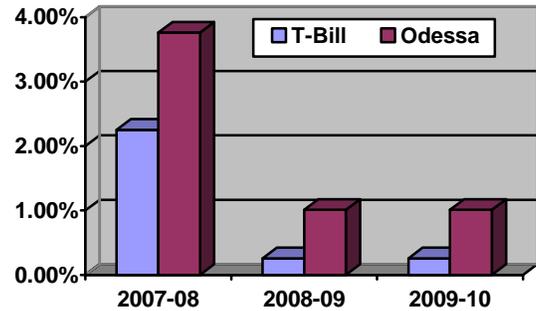
**Mission**

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 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
	100%	100%	100%
	100%	100%	100%
	T-Bill: 2.25% Odessa: 3.76%	T-Bill: .256% Odessa: 1.01%	T-Bill: .256% Odessa: 1.01%
	100%	100%	100%
	23	24	25
	22	23	24
	9.38%	13.23%	12.79%
	12,239	12,497	12,497
	20,339	21,208	21,208

## FINANCE

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$755,563	\$651,405	\$651,405	\$655,491
Supplies	21,660	20,287	20,287	20,287
Services	107,498	117,073	117,073	117,709
Maintenance	1,219	6,500	6,500	6,500
Capital Outlay	<u>1,204</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$887,144</b>	<b>\$795,265</b>	<b>\$795,265</b>	<b>\$799,987</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Director of Finance	1	1	1
Chief Accountant	1	1	1
Jr. 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>

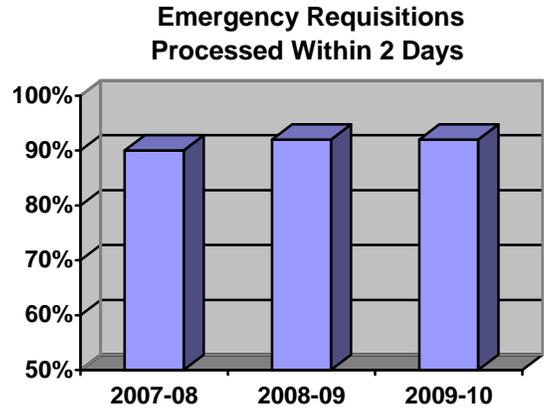
# PURCHASING

**Mission**

The Purchasing Division 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 fleet 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 2007-08**

Actual

91%

92%

90%

100%

89%

97%

**FY 2008-09**

Estimate

90%

90%

92%

100%

90%

97%

**FY 2009-10**

Target

90%

92%

92%

100%

90%

100%

## PURCHASING

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$421,528	\$448,693	\$448,693	\$451,591
Supplies	13,146	15,773	13,434	13,434
Services	39,031	58,115	56,315	56,633
Maintenance	10,011	16,729	16,263	16,263
Capital Outlay	30,843	0	0	0
Lease Payments	<u>12,019</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$526,578</b>	<b>\$539,310</b>	<b>\$534,705</b>	<b>\$537,921</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
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

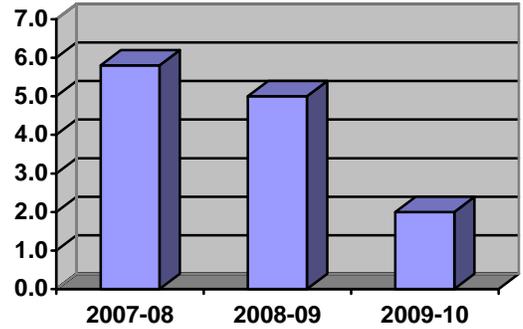
**Mission**

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.

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

1. Improve utilization of software./(Excellence)
2. Become a court of record./(Direction)
3. Implement VOIP Telephone System./(Excellence)
4. Improve building security & monitoring./(Direction)

**Number of Days to Enter Citations Into System**



**Objectives / Performance Measures**

Effectiveness

1. On average, customers are to reach the service window within 15 minutes.
2. On average, a clerk is to complete a customer's transaction within 5 minutes of reaching the window.
3. Increase annual disposition rates by 1.5% each year.
4. 100% of all certified clerks should receive training each year to maintain certification.
6. On average, new citations should be entered into the system within 2 working days.
7. All mailed in payments should be processed within 1 day of receipt.

	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
1.	8 minutes	16 minutes	10 minutes
2.	6 minutes	7 minutes	5 minutes
3.	92%	106%	94%
4.	100%	100%	100%
6.	5.8 days	5 days	2 days
7.	3.9 days	7.4 days	1 day

## MUNICIPAL COURT

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$1,093,832	\$1,279,599	\$1,279,599	\$1,275,712
Supplies	54,642	22,389	22,300	34,481
Services	124,017	110,820	110,820	111,194
Maintenance	16,989	78,833	9,833	9,912
Capital Outlay	<u>26,513</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$1,315,993</b>	<b>\$1,491,641</b>	<b>\$1,422,552</b>	<b>\$1,431,299</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Director of Municipal Court	1	1	1
Municipal Court Judge	1	1	1
Bailiff *	2	2	2
Warrant Officer (Corporal)	1	1	1
Municipal Court Supervisor	2	2	2
Deputy Court Clerk **	19	19	17
Associate Municipal Court Judge	1	1	1
Bailiff/Warrant Officer	1	1	1
Judicial Assistant	1	1	1
Municipal Court Technology Specialist	<u>0</u>	<u>0</u>	<u>1</u>
<b>Total Personnel</b>	<b>29</b>	<b>29</b>	<b>28</b>
Funding Sources:			
General Fund	24	24	23
Security Fund *	2	2	2
School Attendance Court Grant **	<u>3</u>	<u>3</u>	<u>3</u>
Total Personnel	<b>29</b>	<b>29</b>	<b>28</b>

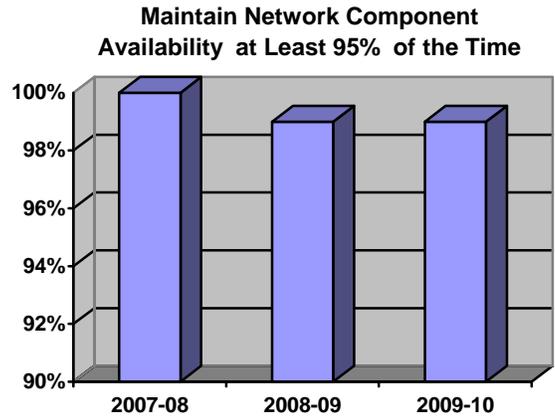
# INFORMATION SERVICES

**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. (Support)
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 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
1. Provide AS/400 system availability to meet all critical application scheduling requirements.	99%	99%	99%
2. Maintain critical network component availability at 95% or better of scheduled availability.	100%	99%	99%
3. Maintain central radio system availability 100% of the time.	99%	99%	99%
4. Respond to all critical computer and radio system emergencies within two hours.	100%	100%	100%
5. Maintain a customer work order satisfaction level of good/excellent 95% of the time.	100%	100%	100%

## INFORMATION SERVICES

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$682,522	\$999,777	\$999,777	\$1,040,042
Supplies	39,136	35,500	35,500	35,500
Services	25,596	41,039	41,039	41,775
Maintenance	82,101	183,936	182,813	220,639
Capital Outlay	<u>35,455</u>	<u>57,066</u>	<u>56,001</u>	<u>56,001</u>
<b>Total Expenditures</b>	<b>\$864,810</b>	<b>\$1,317,318</b>	<b>\$1,315,130</b>	<b>\$1,393,957</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Director of Information Services	1	1	1
Network Support Specialist	2	2	2
Systems Manager *	1	1	1
Senior Programmer/Analyst	1	1	1
PC Support Specialist	2	2	2
Database Support Specialist	1	1	1
Web Master	1	1	1
System Administrator	1	1	1
Technical Applications Specialist	2	3	3
Public Safety PC Support Specialist	0	1	1
System Support Specialist	1	1	1
Communications Manager	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>14</b>	<b>16</b>	<b>16</b>
Funding Sources:			
General Fund	13	15	15
Water and Sewer Fund *	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>14</b>	<b>16</b>	<b>16</b>

## GENERAL FUND – NONDEPARTMENTAL

### 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>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$13,250	(\$102,622)	(\$102,622)	(\$200,000)
Supplies	2,903	0	0	0
Services	1,440,539	1,494,631	1,494,078	1,548,695
Maintenance	16,620	30,236	0	0
Capital Outlay	175,248	0	0	0
Lease Payments	148,410	111,309	111,309	0
Debt Service	<u>206,447</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$2,003,417</b>	<b>\$1,533,554</b>	<b>\$1,502,765</b>	<b>\$1,348,695</b>

## GENERAL FUND

### Outside Agencies

	<b>2007-08</b> <b><u>Actual</u></b>	<b>2008-09</b> <b><u>Estimated</u></b>	<b>2008-09</b> <b><u>Budget</u></b>	<b>2009-10</b> <b><u>Budget</u></b>
Teen Court	\$44,631	\$46,123	\$45,377	\$45,377
Crime Stoppers	<u>30,000</u>	<u>34,623</u>	<u>34,623</u>	<u>35,000</u>
<b>Total Expenditures</b>	<b>\$74,631</b>	<b>\$80,746</b>	<b>\$80,000</b>	<b>\$80,377</b>

### Operating Transfers Out

	<b>2007-08</b> <b><u>Actual</u></b>	<b>2008-09</b> <b><u>Estimated</u></b>	<b>2008-09</b> <b><u>Budget</u></b>	<b>2009-10</b> <b><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>290,398</u>	<u>329,000</u>	<u>329,000</u>	<u>329,000</u>
<b>Total Expenditures</b>	<b>\$290,398</b>	<b>\$329,000</b>	<b>\$329,000</b>	<b>\$329,000</b>

### Special Projects

	<b>2007-08</b> <b><u>Actual</u></b>	<b>2008-09</b> <b><u>Estimated</u></b>	<b>2008-09</b> <b><u>Budget</u></b>	<b>2009-10</b> <b><u>Budget</u></b>
Additional Demolition Funds	\$245,002	\$54,999	\$0	\$0
Civic Center Study	25,000	75,000	0	0
Voice Over IP System	0	400,000	0	0
Comprehensive Plan/Downtown Growth Plan	0	200,000	0	0
GIS Upgrade	59,827	1,173	0	0
HTE Upgrade, Tiburon Upgrade	37,720	162,280	0	0
2008 Supplemental Requests	<u>9,463</u>	<u>2,307,398</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$377,012</b>	<b>\$3,200,850</b>	<b>\$0</b>	<b>\$0</b>

# PUBLIC WORKS ADMINISTRATION

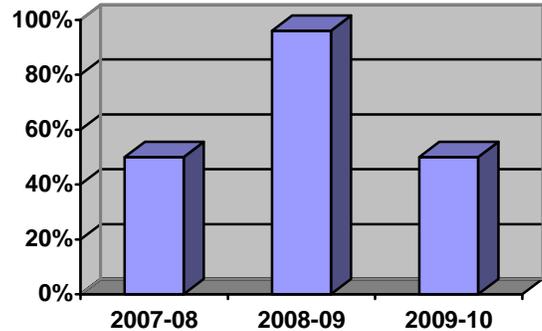
**Mission**

Public Works Administration provides direction and coordination of divisions in Public Works, consisting of Engineering, Building Inspection, Street, Traffic, Storm Water, and Solid Waste, including Household Hazardous Waste Management. These divisions of Public Works are responsible for the design, operation, and maintenance of public works improvements including streets, alleys, drainage improvements, trash pick-up and disposal, signing and traffic signal light improvements. The Administration section responds to requests from divisions and coordinates responses to private citizens, developers, and other governmental entities.

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

1. Promote development and make infrastructure improvements throughout the city./(Direction)
2. Continue to work with the GIS Office to create databases for the GIS System./(Support)
3. Continue project development for the JBS Parkway/FM 3503 extension project & the extension of Spur 588, Faudree Rd./(Service)
4. Implementation of Public Works Infrastructure Capital Improvement Plan./(Service)

**Public Works CIP Projects  
Percent of Completion**



**Objectives / Performance Measures**

Effectiveness

1. Timely Developer Responses – Continue current efforts to coordinate between developers and City departments to provide information for proposed projects in Odessa by value of completed right-of-way construction permits.
2. Percent of completion of projects in the Public Works Infrastructure Capital Improvements Plan.

FY 2007-08 <u>Actual</u>	FY 2008-09 <u>Estimate</u>	FY 2009-10 <u>Target</u>
\$6.12 million	\$8.0 million	\$8.0 million
50%	96%	50% *

\* New 2009 Funding for Street and Drainage Improvements

## PUBLIC WORKS ADMINISTRATION

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### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$190,792	\$203,176	\$203,176	\$204,774
Supplies	2,373	1,687	1,687	1,687
Services	3,395	5,262	5,262	5,462
Maintenance	120	250	250	250
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$196,680</b>	<b>\$210,375</b>	<b>\$210,375</b>	<b>\$212,173</b>

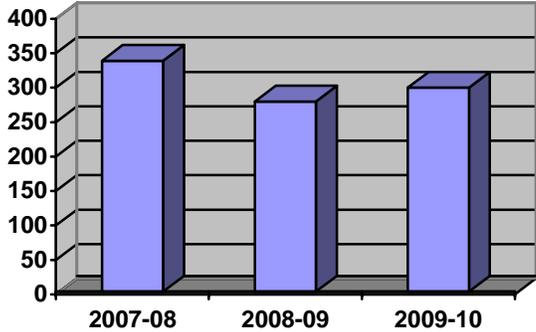
### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
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./(Excellence)</li> <li>2. Provide right-of-way inspections no later than 30 minutes after requested./(Excellence)</li> <li>3. Provide 800 man-hours of training to division personnel./(Excellence)</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>2007-08</td> <td>339</td> </tr> <tr> <td>2008-09</td> <td>280</td> </tr> <tr> <td>2009-10</td> <td>300</td> </tr> </tbody> </table>			Year	Permits Issued	2007-08	339	2008-09	280	2009-10	300
Year	Permits Issued										
2007-08	339										
2008-09	280										
2009-10	300										
<b>Objectives / Performance Measures</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>								
<u>Effectiveness</u>	<u>Actual</u>	<u>Estimate</u>	<u>Target</u>								
1. Timely Plan Review (Goal: 10 Days)	<10 Days	< 10 Days	< 10 Days								
2. Timely Right-of-Way Inspections (Goal: 30 Min.)	<30 Minutes	< 30 Minutes	< 30 Minutes								
3. Division Personnel Training (Goal: 800 Man-Hours)	800 Hours	> 800 Hours	> 800 Hours								
<u>Workload</u>											
1. Customer Service Questionnaires Distributed	80	90	100								
2. Construction Contracts Awarded	13	10	10								
3. Right-of-Way Permits Issued	339	280	300								
4. Flood Permits Issued	84	80	80								
5. Plats Processed	71	30	40								
6. Map Sales	8	8	10								
7. Plan Reviews	62	50	50								
8. Building Permit Plan Reviews	310	180	200								

## ENGINEERING

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$965,044	\$1,212,665	\$1,212,665	\$1,222,003
Supplies	20,127	31,804	16,210	14,910
Services	108,397	80,368	79,417	81,648
Maintenance	16,954	22,530	22,530	23,230
Capital Outlay	<u>14,469</u>	<u>23,456</u>	<u>9,200</u>	<u>9,200</u>
<b>Total Expenditures</b>	<b>\$1,124,991</b>	<b>\$1,370,823</b>	<b>\$1,340,022</b>	<b>\$1,350,991</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
City Engineer	1	1	1
Assistant City Engineer	1	1	1
Civil Engineer Associate	1	1	1
Civil Engineering Associate – CIP *	1	1	1
Survey Party Chief	2	2	2
Construction Supervisor	1	1	1
Survey/GIS Supervisor	1	1	1
Drafting Supervisor	1	1	1
Right-of-Way Technician	2	2	2
Construction Inspector	3	3	3
Senior Drafting Technician	2	2	2
Drafting Technician	1	1	1
Survey Instrument Technician	2	2	2
Administrative Assistant	1	1	1
GIS Analyst	1	1	1
<b>Total Personnel</b>	<b>21</b>	<b>21</b>	<b>21</b>
Funding Sources:			
General Fund	20	20	20
Water & Sewer *	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>21</b>	<b>21</b>	<b>21</b>

# BUILDING INSPECTION

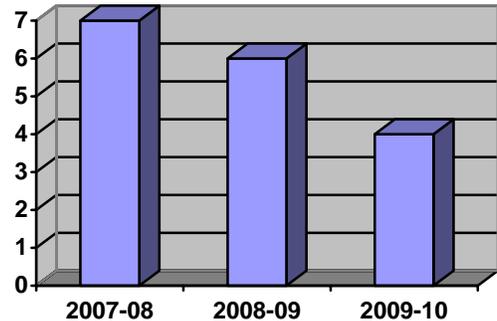
## Mission

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.

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

1. Respond to each Customer Suggestion./(Attitude)
2. Review residential plans submitted for permits within 4 days./(Excellence)
3. Review commercial plans submitted for permits within 11 days./(Excellence)
4. Provide timely response for requests for inspections./(Service)
5. Annually update the building, electrical, plumbing, fuel gas, mechanical and energy codes as required by law./(Excellence)

**Review of Residential Plans  
(Number of Days)**



### Objectives / Performance Measures

#### Effectiveness

1. Utilize and respond to customer suggestions as a means of monitoring Building Inspection services.
2. Provide timely review of residential plans submitted for permits. (5 days)
3. Provide timely review of commercial plans submitted for permits. (11 days)
4. Provide timely response for requests for inspections. (4 hrs. average)
5. Modify and update building, electrical, plumbing, mechanical and energy codes and ordinances as required by State and Federal laws.

#### Workload

1. New Residential Construction Permits Issued
2. New Commercial Construction Permits Issued
3. Total New Residential Construction Value
4. Total New Commercial Construction Value
5. Total Permits Issued

#### FY 2007-08

##### Actual

100%

7 Days

14 Days

2.9 Hrs.

0 Code

277

67

\$57,388,952

\$124,904,011

8,316

#### FY 2008-09

##### Estimate

100%

6 Days

14 Days

3 Hrs.

7 Codes

327

75

\$60,000,000

\$90,000,000

8,500

#### FY 2009-10

##### Target

100%

4 Days

11 Days

3 Hrs.

5 Codes

350

85

\$65,000,000

\$98,000,000

9,600

## BUILDING INSPECTION

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### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$518,875	\$663,453	\$663,453	\$657,894
Supplies	14,425	8,909	7,314	7,314
Services	49,460	75,966	75,966	89,979
Maintenance	1,242	8,021	8,021	8,021
Capital Outlay	<u>10,850</u>	<u>10,120</u>	<u>4,698</u>	<u>4,698</u>
<b>Total Expenditures</b>	<b>\$594,852</b>	<b>\$766,469</b>	<b>\$759,452</b>	<b>\$767,906</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Building Official	1	1	1
Assistant Building Official	1	1	1
Plans Examiner	2	2	2
Building Codes Inspector	4	5	5
Administrative Assistant	1	1	1
Building Inspection Clerk	<u>2</u>	<u>3</u>	<u>3</u>
<b>Total Personnel</b>	<b>11</b>	<b>13</b>	<b>13</b>

# TRAFFIC ENGINEERING

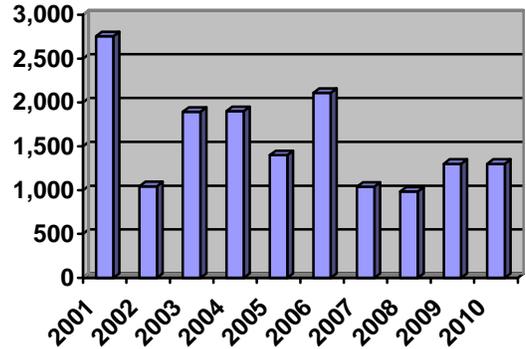
**Mission**

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.

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

1. Upgrade overhead street name signs./(Service)
2. Continue to install pavement legends using thermo-plastic for improved visibility/performance./(Service)

**Number of Signs Repaired or Replaced Each Fiscal Year**



**Objectives / Performance Measures**

Workload

1. Signal maintenance calls (LED replacement, controller/detector malfunctions, other calls).
2. Number of signs repaired or replaced.
3. Traffic counts completed.
4. Lane miles of roadways striped.
5. Pavement markings painted (crosswalks, stopbars, arrow, etc.).
6. Number of ground-mounted street name signs updated.

	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
	1,109	1,000	1,000
	985	1,300	1,300
	167	125	125
	187	200	200
	4,173	4,000	4,000
	1,267	1,150	1,150

## TRAFFIC ENGINEERING

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$704,817	\$823,407	\$823,407	\$828,987
Supplies	13,146	19,821	19,150	19,150
Services	289,097	429,578	429,578	450,652
Maintenance	322,553	217,159	213,800	213,800
Capital Outlay	<u>132,145</u>	<u>203,493</u>	<u>24,998</u>	<u>24,998</u>
<b>Total Expenditures</b>	<b>\$1,461,758</b>	<b>\$1,693,458</b>	<b>\$1,510,933</b>	<b>\$1,537,587</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Traffic Coordinator	1	1	1
Lead Signal Technician	1	1	1
Traffic Administration Supervisor	1	1	1
Data Entry Technician	1	1	1
Signal Technician I	1	1	1
Signal Technician II	2	2	2
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>16</b>	<b>16</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.

<b>Departmental Goals/(City's Value Statement Goals)</b>	<b>Maintenance Cost Per Street Mile</b>										
<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>	<table border="1" style="margin: 0 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>2007-08</td> <td>8,870</td> </tr> <tr> <td>2008-09</td> <td>12,830</td> </tr> <tr> <td>2009-10</td> <td>11,900</td> </tr> </tbody> </table>			Year	Cost (\$)	2007-08	8,870	2008-09	12,830	2009-10	11,900
Year	Cost (\$)										
2007-08	8,870										
2008-09	12,830										
2009-10	11,900										
<b>Objectives / Performance Measures</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>								
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Target</u></b>								
<u>Efficiency</u>											
1. Maintenance Expenditure per Street Mile	\$8,870	\$12,830	\$11,900								
<u>Workload</u>											
1. Percentage of Crack Seal and Seal Coat Lane Miles to Total Lane Miles Maintained	6.0%	13.0%	14.0%								
2. Number of vacant lots mowed.	5,928	6,000	6,000								

## STREET

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$1,596,973	\$1,837,484	\$1,837,484	\$1,625,304
Supplies	33,423	35,213	34,585	34,585
Services	2,001,682	2,190,417	2,190,417	2,101,162
Maintenance	506,183	2,872,873	1,709,571	1,667,955
Capital Outlay	<u>19,385</u>	<u>4,291</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$4,157,646</b>	<b>\$6,940,278</b>	<b>\$5,772,057</b>	<b>\$5,429,006</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
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	14	14	14
Sweeper Operator	<u>5</u>	<u>5</u>	<u>0</u>
<b>Total Personnel</b>	<b>40</b>	<b>40</b>	<b>35</b>

# PARKS AND RECREATION

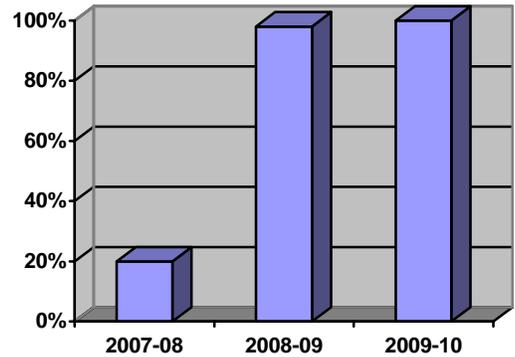
## Mission

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, 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. Evaluate operational efficiency versus service levels to determine cost effectiveness./(Excellence)

**Skate Park Development**



Objectives / Performance Measures	FY 2007-08 <u>Actual</u>	FY 2008-09 <u>Estimate</u>	FY 2009-10 <u>Target</u>
1. Re-development of Sherwood Park	10%	40%	100%
3. Skate Park Development	20%	98%	100%
4. Average Expenditure per Developed Acre	\$6,774	\$6,780	\$6,780
5. Average Cost per Community Center Rental	\$95	\$95	\$98
7. Recreation Program Events	20	25	30
9. Number of Acres Maintained (Developed)	553	553	553
10. Number of Acres per FTE (Maintenance)	15.8	15.8	15.8
11. Attendance Level at Floyd Gwin Pool	8,809	9,500	10,000
13. Attendance Level at Sherwood Pool	37,505	38,000	38,500
14. Attendance Level at Woodson Pool	15,807	16,000	16,500
15. Update the 2005 Master Plan Project Priority List	N/A	40%	100%

## PARKS AND RECREATION

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$1,758,511	\$1,869,112	\$1,869,112	\$1,882,268
Supplies	192,940	228,036	205,349	210,349
Services	1,673,834	1,836,238	1,821,239	1,841,032
Maintenance	298,246	208,233	186,295	201,295
Capital Outlay	<u>913,875</u>	<u>172,001</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$4,837,406</b>	<b>\$4,313,620</b>	<b>\$4,081,995</b>	<b>\$4,134,944</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Director of Parks	1	1	1
Assistant Director of Parks	1	1	1
Irrigation Supervisor	1	1	1
Horticulturist	2	2	2
Recreation/Special Events Coordinator	1	1	1
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	11	11
Parks Repairer	<u>2</u>	<u>2</u>	<u>2</u>
<b>Total Personnel</b>	<b>40</b>	<b>40</b>	<b>40</b>

# FIRE

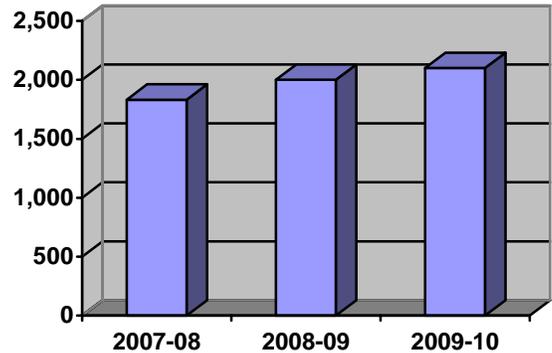
**Mission**

The mission of the Odessa Fire Department is to save lives and property by providing services that include Fire Prevention, Fire Suppression, Emergency Medical Services, Disaster Preparedness and Fire Investigations.

**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)

**Number of Fire Inspections**



**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”.

	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
1.	90%	90%	91%
2.	93%	93%	94%
3.	1,831	2,000	2,100
4.	610	525	540
5.	124	135	150

## FIRE

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$11,539,021	\$11,997,668	\$11,997,668	\$11,937,485
Supplies	250,066	274,117	267,042	268,111
Services	1,000,921	1,076,574	1,076,574	1,284,861
Maintenance	28,510	108,858	105,800	105,800
Capital Outlay	209,379	305,936	18,128	18,128
Lease Payments	<u>534,751</u>	<u>534,751</u>	<u>534,751</u>	<u>534,751</u>
<b>Total Expenditures</b>	<b>\$13,562,648</b>	<b>\$14,297,904</b>	<b>\$13,999,963</b>	<b>\$14,149,136</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Fire Chief	1	1	1
Assistant Fire Chief	3	3	3
Fire Battalion Chief - Training Officer	1	1	1
GIS Coordinator *	1	1	1
Fire Battalion Chief	3	3	3
Senior Fire Captain	0	3	3
Fire Training Captain	6	1	1
Paramedic Training Captain	0	1	1
Fire Captain	21	21	21
Firefighter/Engineer/Driver	126	124	124
Fire Cadet	0	3	3
Fire Inspector	4	5	5
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>172</b>	<b>172</b>
Funding Sources:			
General Fund	170	171	171
GIS Grant *	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>171</b>	<b>172</b>	<b>172</b>

# POLICE

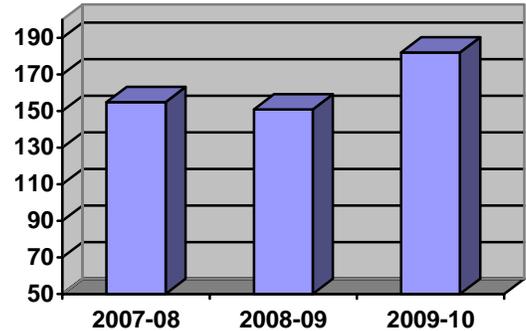
**Mission**

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.

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

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

**Number of Neighborhood Watch Programs**



**Objectives / Performance Measures**

Effectiveness

1. Develop neighborhood-based crime prevention programs.
2. Increase self-initiated activity.
3. Decrease the number of injury-related traffic crashes.
4. Increase grant funding.
5. Recruit and hire qualified applicants.
6. Implement technology projects to enhance efficiency.

	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
	<u>Actual</u>	<u>Estimate</u>	<u>Target</u>

	155	151	182
	25,050	29,434	30,000
	950	825	800
	\$820,988	\$396,042	\$1,069
	115/33	51/12	120/35
	2	8	2

# POLICE

## Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$14,377,050	\$14,859,745	\$14,859,745	\$15,228,054
Supplies	385,920	347,450	337,263	337,263
Services	2,382,093	3,239,691	3,339,292	3,372,602
Maintenance	21,838	80,615	77,595	77,595
Capital Outlay	180	203,581	69,745	169,745
Lease Payments	<u>53,657</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$17,220,738</b>	<b>\$18,731,082</b>	<b>\$18,683,640</b>	<b>\$19,185,259</b>

## Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Chief of Police	1	1	1
Deputy Chief	2	2	2
Police Captain	2	3	3
Police Lieutenant	8	8	8
Police Sergeant *	25	24	24
Police Corporal *	80	88	88
Police Officer	33	31	31
Administrative Assistant */Sr. Administrative Asst.	7	5	5
Crime Analyst	2	2	2
Police Recruit/Police Cadet	17	12	12
Clerk	16	15	15
Supervisor	4	3	3
Parking Vehicle Control Officer	2	2	2
Animal Control Manager	1	1	1
Animal Control Officer	6	6	6
Kennel Attendant	4	4	4
Fiscal Affairs	1	1	1
Background Investigator	1	1	1
Criminalist	5	5	5
Public Safety Telephone Response Specialist	6	6	6
Fleet Equipment Specialist	1	0	0
Research & Grants Specialist	0	1	1
Administrative Specialist	<u>0</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>224</b>	<b>222</b>	<b>222</b>
Funding Sources:			
General Fund	221	222	222
Auto Theft Grant *	<u>3</u>	<u>0</u>	<u>0</u>
<b>Total Personnel</b>	<b>224</b>	<b>222</b>	<b>222</b>

# NEIGHBORHOOD DEVELOPMENT SERVICES

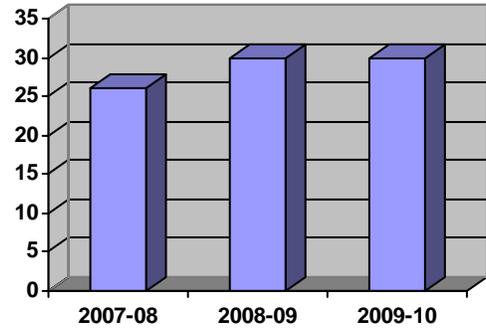
**Mission**

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.

**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**

	<b>FY 2007-08 Actual</b>	<b>FY 2008-09 Estimate</b>	<b>FY 2009-10 Target</b>
<u>Effectiveness</u>			
1. Tonnage Collected From Neighborhood Sweeps Clean-Up Campaigns Annually	26	30	30
<u>Efficiency</u>			
1. Average Number of Code Violations per Code Enforcement Officer/Inspector	2,578	2,798	3,018
<u>Workload</u>			
1. Citizen Requests for Assistance with Neighborhood Concerns and/or Code Violations	4,379	4,604	4,829
2. Neighborhood Meetings to Provide an Open Forum to Voice Neighborhood Concerns	44	46	46
3. Citizen Education/Information Literature Provided	244,483	245,000	246,000
4. Contacts Made with Internal and External Resources to Assist in Addressing Concerns	236	261	286
5. Number of External Agencies Coordinated by NDS and Partnerships to Provide Assistance During a Clean Up Campaign.	30	35	35

## NEIGHBORHOOD DEVELOPMENT SERVICES

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$165,022	\$335,861	\$335,861	\$347,370
Supplies	31,297	24,347	23,429	23,429
Services	32,990	45,902	45,902	46,002
Maintenance	7,275	7,500	7,500	7,500
Capital Outlay	<u>46,899</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$283,483</b>	<b>\$413,610</b>	<b>\$412,692</b>	<b>\$424,301</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Neighborhood Services Supervisor ** ***	1	1	1
Code Enforcement Coordinator *	1	1	1
Code Enforcement Officer * **	7	7	7
Administrative Assistant ***	1	1	1
Director of Community Development *	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	11	11	11
Funding Sources:			
General Fund *	6	6	6
Community Development **	3.5	3.5	3.5
Solid Waste ***	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
Total Personnel	11	11	11
The Supervisor position is funded ½ by CDBG and ½ by Solid Waste.			

**CITY OF ODESSA**

**FY 2009-10**

**ADOPTED BUDGET**

Water and Sewer Fund  
Overview

# WATER AND SEWER FUND

## OVERVIEW

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
<b>BEGINNING FUND BALANCE</b>	\$7,050,504	\$7,446,881	\$8,901,761	\$6,189,168
Less Stabilization Reserve	1,000,000	1,000,000	1,000,000	1,000,000
<b>AVAILABLE FUND BALANCE</b>	\$6,050,504	\$6,446,881	\$7,901,761	\$5,189,168
<b>CURRENT REVENUES</b>				
Water Revenue	\$24,553,321	\$24,785,145	\$24,714,900	\$25,340,873
Sewer Revenue	12,011,914	12,402,500	12,223,690	12,706,975
Interest Income	2,621,935	1,050,000	2,120,000	1,050,000
Sales and Charges	864,634	810,000	810,000	810,000
Other Revenue	139,415	11,000	24,000	20,000
Bond Funding	0	0	0	1,155,750
<b>TOTAL CURRENT REVENUES</b>	\$40,191,219	\$39,058,645	\$39,892,590	\$41,083,598
<b>TOTAL FINANCING SOURCES</b>	\$46,241,723	\$45,505,526	\$47,794,351	\$46,272,766
<b>EXPENDITURES</b>				
Personal Services	\$5,411,396	\$6,796,841	\$6,796,841	\$6,925,559
Supplies	12,835,376	13,498,478	13,464,451	14,071,053
Services	3,985,993	3,926,027	3,923,078	4,115,146
Maintenance	662,263	1,656,327	1,596,102	1,173,671
Capital Outlay	374,618	499,163	303,105	314,884
Other Requirements				
GF Administrative Fee	2,306,255	2,441,940	2,441,940	2,349,177
Gross Receipt Payment	1,666,735	1,722,510	1,722,510	2,139,029
In Lieu of Tax	1,088,421	1,088,421	1,088,421	1,027,762
Lease Payment	7,176	5,382	5,382	0
Debt Service	7,549,251	7,664,269	7,664,269	7,668,831
Housing Incentive Program	160,500	1,017,000	500,000	500,000
<b>Total Operating Expenditures</b>	\$36,047,984	\$40,316,358	\$39,506,099	\$40,285,112
Capital Improvement Program	3,746,858	0	0	1,155,750
<b>TOTAL EXPENDITURES</b>	\$39,794,842	\$40,316,358	\$39,506,099	\$41,440,862
<b>ENDING AVAILABLE BALANCE</b>	\$6,446,881	\$5,189,168	\$8,288,252	\$4,831,904
Plus Stabilization Reserve	1,000,000	1,000,000	1,000,000	1,000,000
<b>ENDING FUND BALANCE</b>	\$7,446,881	\$6,189,168	\$9,288,252	\$5,831,904

## 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.

The current number of customer accounts for water services equals 35,979. This is a 6.79% 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 280 customer account resolutions per day, whether by phone or walk-in. Approximately 480 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 7.326 billion gallons of water was processed and distributed throughout the system in fiscal year 2008-09. This delivery is 4.66% higher than the 5-year annual average of 7.00 billion gallons. The maximum demand is approximately 35.08 million gallons per day (mgd).

The infrastructure needed to meet this demand each day consists of roughly 633.65 miles of water mains. Three booster pump stations aid in keeping the water distributed through the system and 2,194 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.

Demand for treated water reciprocally creates the demand in most cases for wastewater collection as well. In fiscal year 2008-09, wastewater customer accounts numbered 30,338, showing a 4.08% increase since the 2004-05 fiscal year. Approximately 2.356 billion gallons of wastewater was treated in 2008-09, an increase of 6.75% compared to the previous year. The amount of effluent treated is only slightly higher than the 5-year annual average of 2.22 billion gallons. The maximum daily flow of wastewater to the Bob Derrington Water Reclamation Plant is 12.84 million gallons per day (mgd) through 495.32 miles of sewer mains. Three lift stations aid in delivering wastewater to the plant and 6,546 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 92.61% 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.

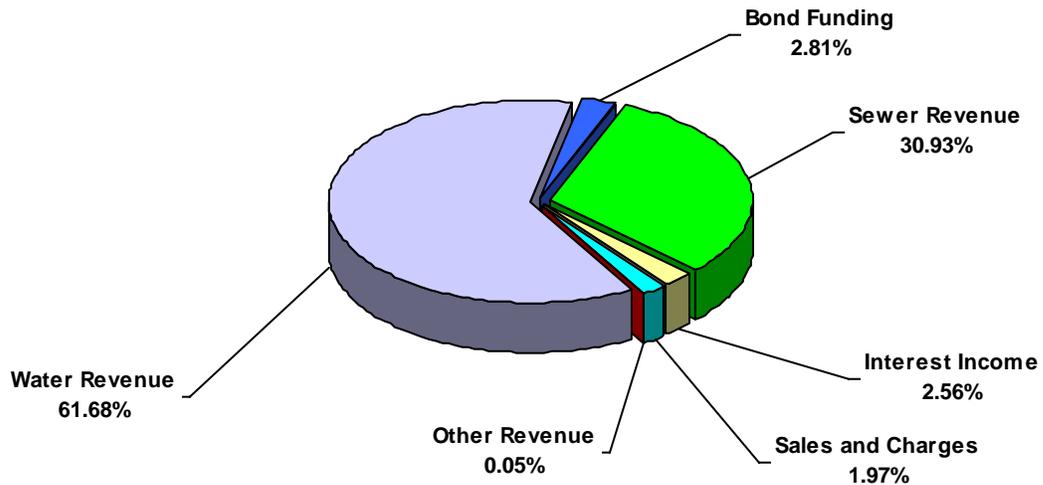
# WATER AND SEWER FUND

## OVERVIEW

### Revenues

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
Water Revenue	\$24,553,321	\$24,785,145	\$24,714,900	\$25,340,873
Sewer Revenue	12,011,914	12,402,500	12,223,690	12,706,975
Interest Income	2,621,935	1,050,000	2,120,000	1,050,000
Sales and Charges	864,634	810,000	810,000	810,000
Other Revenue	139,415	11,000	24,000	20,000
Bond Funding	0	0	0	1,155,750
<b>Total Revenue</b>	<u>\$40,191,219</u>	<u>\$39,058,645</u>	<u>\$39,892,590</u>	<u>\$41,083,598</u>

### WATER AND SEWER FUND 2009-10 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 water and sewer rates are structured as uniform volume rates designed to promote water conservation. 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>2009-10 Budget</b>		<b>Increase / (Decrease) from 2008-09 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Water Revenue	\$25,340,873	61.68%	\$625,973	2.53%
Sewer Revenue	12,706,975	30.93%	483,285	3.95%
Interest Income	1,050,000	2.56%	(1,070,000)	(50.47%)
Sales and Charges	810,000	1.97%	0	0.00%
Other Revenue	20,000	0.05%	(4,000)	(16.67%)
Bond Funding	<u>1,155,750</u>	<u>2.81%</u>	<u>1,155,750</u>	<u>N/A</u>
<b>TOTAL</b>	<b>\$41,083,598</b>	<b>100.00%</b>	<b>\$1,191,008</b>	<b>2.99%</b>

In 2009-10, water and wastewater rates will experience a 3% increase compared to the previous year. The additional revenue generated will help cover a 5% increase in the cost of raw water.

The total 2009-10 budgeted revenues for the Water and Sewer Fund equal \$41,083,598 and represent an increase of \$1,191,008, or 2.99%, compared to 2008-09 numbers. It is anticipated that water revenue will increase by \$625,973, or 2.53%, and sewer revenue will increase by \$483,285, or 3.95%, compared to the previous year.

The projection for Interest income is 50.47% higher than last year's number. Adjustments have been made to bring the budgeted number into line with actual interest revenues.

It is anticipated that Sales and charges will generate \$810,000 in revenue, the same amount that was projected last year.

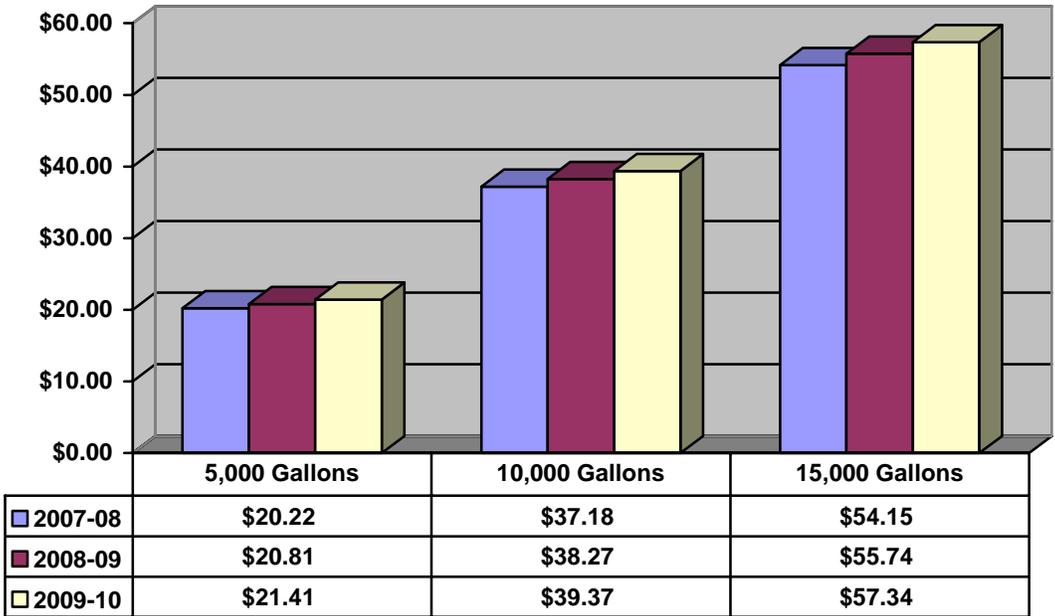
Other Revenue is expected to fall by \$4,000 or 16.67%, as projections indicate that the City will generate less income from the sale of scrap/junk in the upcoming year.

Bond Funding is a formal allocation of a portion of the Series 2007 bond issue. The \$1,155,750 budget has been set aside to fund specific capital improvement projects in fiscal year 2009-10.

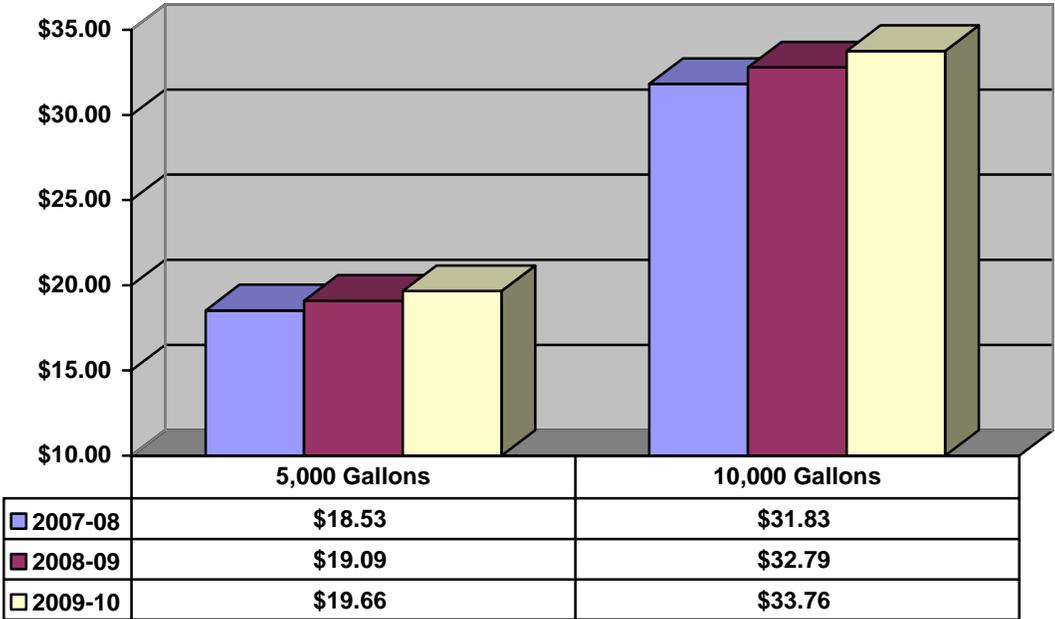
The following graphs illustrate the impact that the 2009-10 water and sewer rates will have on consumers.

# WATER AND SEWER FUND OVERVIEW

**WATER RATES**  
COMPARED BY GALLON USAGE

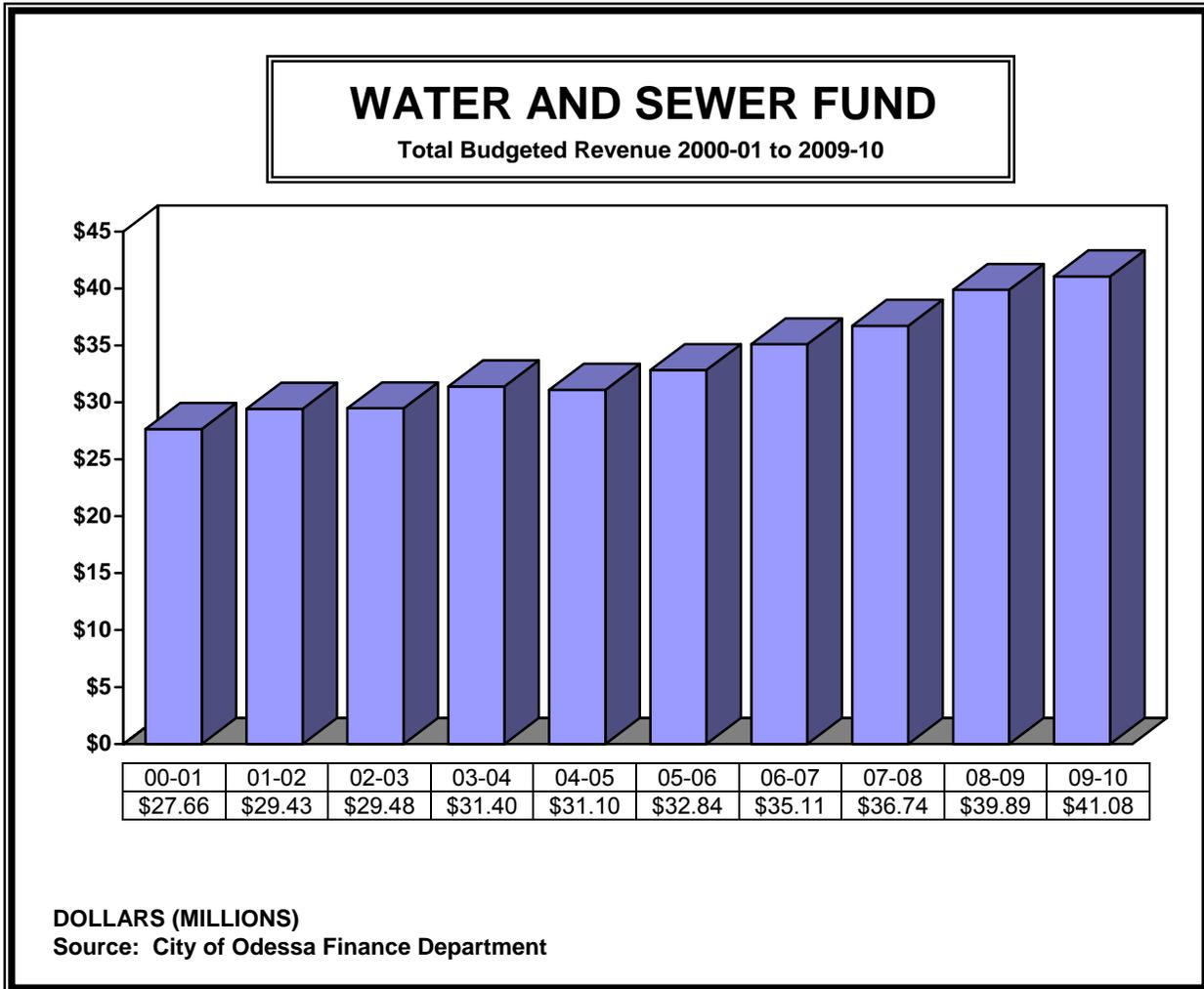


**WASTEWATER RATES**  
COMPARED BY GALLON USAGE



# WATER AND SEWER FUND

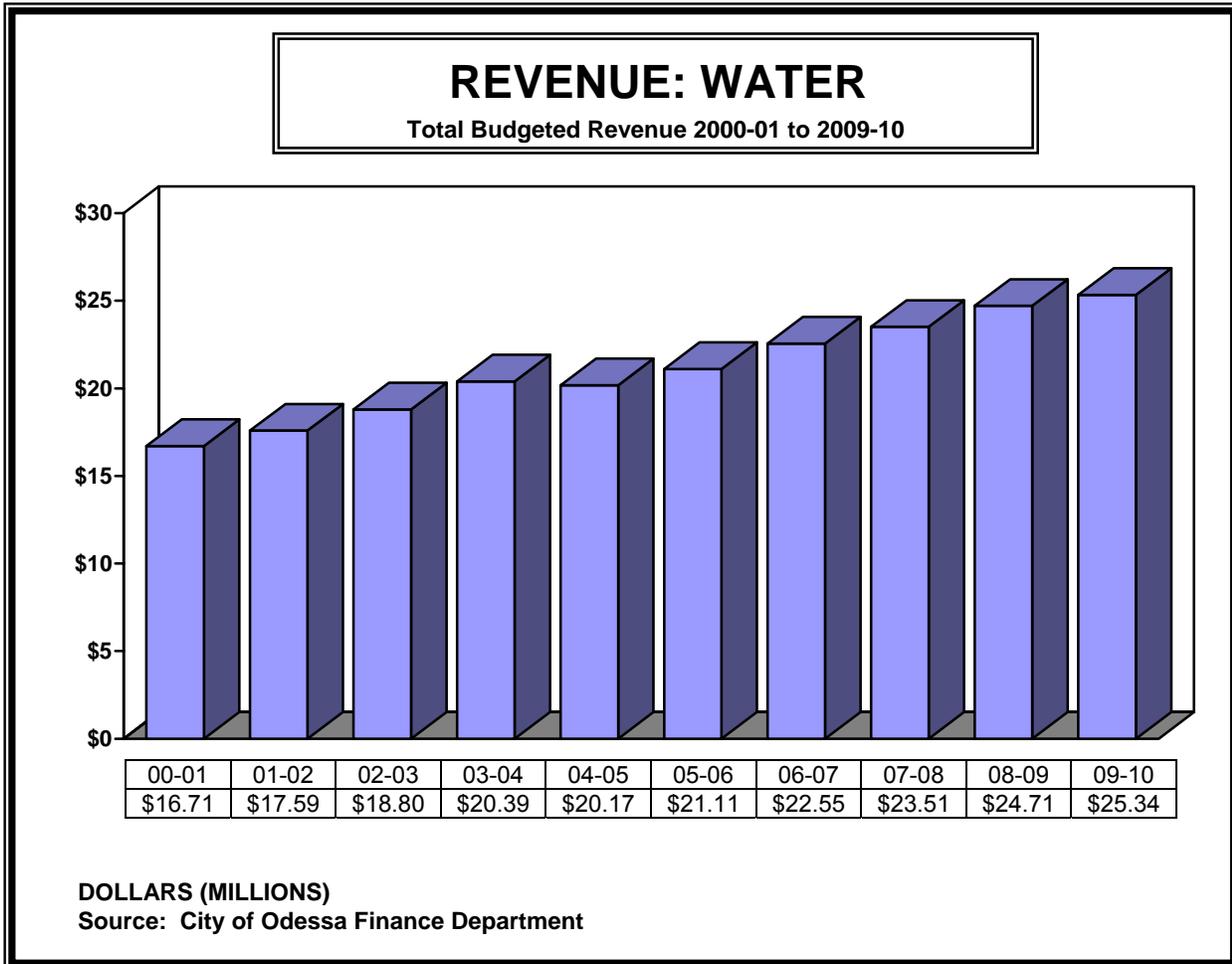
## OVERVIEW



Over the past ten years, water and sewer revenue has risen by 48.52%. It is anticipated that approximately \$41.08 million in revenue will be generated in 2009-10. This reflects a 2.98% increase over last year's numbers. 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 in 8 of the past 10 years in order to fund improvements, maintain regulatory compliance, and increase plant capacities. Last year, the additional revenue funded the replacement of two water mains off of Loop 338, and also provided for the replacement or repair of several pieces of heavy equipment. In 2009-10, a 3% rate increase will be implemented for both water and sewer services. Revenue generated by the rate adjustments will fund certain capital projects, ensure the continuation of the assessment of safety/security needs of the plants, fund position step increases, and meet the rising cost of raw water, fleet maintenance, and employee benefit costs.

# WATER AND SEWER FUND

## OVERVIEW



Water revenue has increased by 51.65% in the past ten years. It is anticipated that \$25.34 million in revenue will be generated in 2009-10, a 2.55% increase over last year's budgeted revenues. 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, the City's cost in purchasing water from the Colorado Municipal Water District has risen significantly due to escalating electrical costs and overhead. Water rates have been adjusted eight times in the past ten years to generate sufficient revenue to offset these delivery costs.

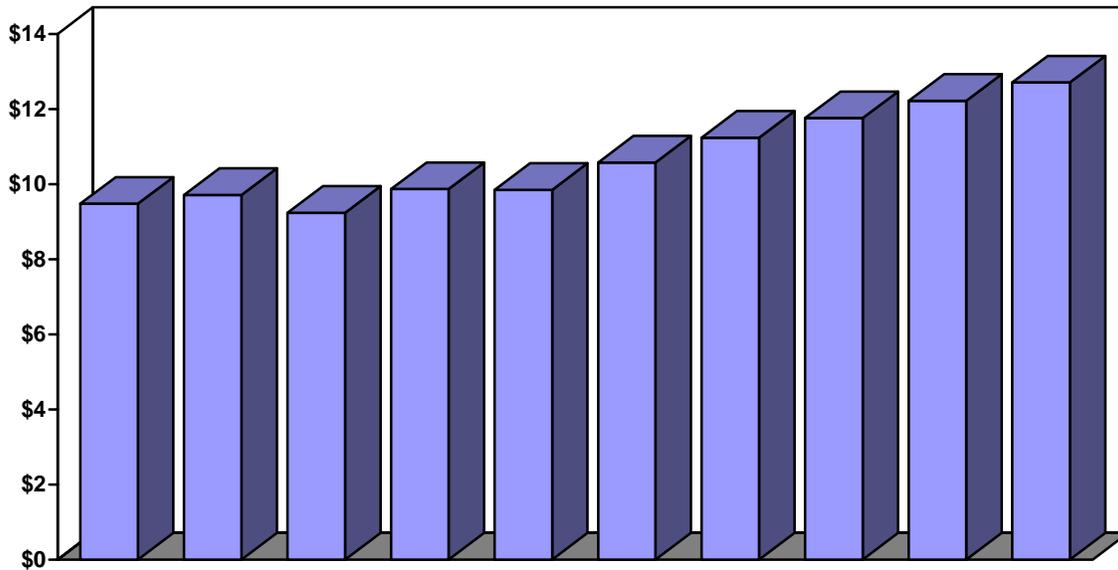
In 2009-10, water rates will increase by 3%. The additional revenue generated by the adjustment will fund the implementation of a large meter change-out program, renovations to the Distribution offices and the Water Treatment Plant, and the replacement of a large transformer at the Golder Pump Station. Funding has also been allocated to cover fleet maintenance costs, position step increases, and employee retirement benefits.

# WATER AND SEWER FUND

## OVERVIEW

### REVENUE: WASTEWATER

Total Budgeted Revenue 2000-01 to 2009-10



00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10
\$9.48	\$9.71	\$9.24	\$9.87	\$9.85	\$10.58	\$11.24	\$11.76	\$12.22	\$12.71

**DOLLARS (MILLIONS)**

Source: City of Odessa Finance Department

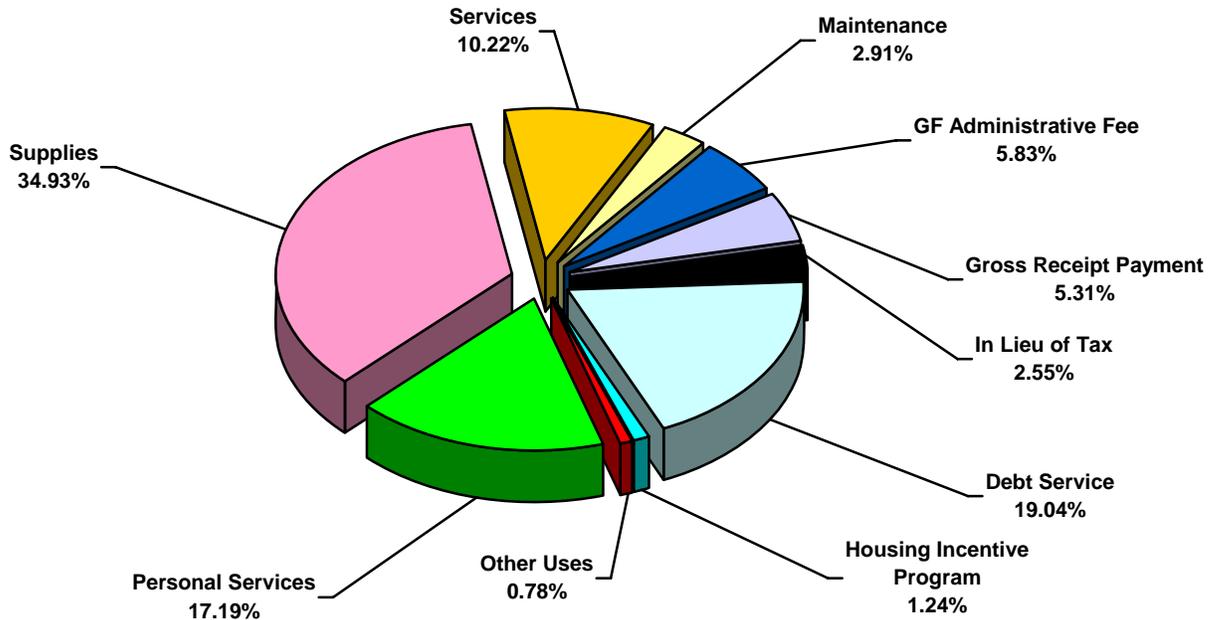
Over the past ten years, wastewater revenue has increased by 34.07%. It is anticipated that approximately \$12.71 million in revenue will be generated in 2009-10. This reflects an increase of 4.01% compared to budgeted revenue for 2008-09. The City of Odessa has allocated substantial monies toward the funding of numerous wastewater capital improvements, collection/reclamation efficiencies, and mandated state and federal regulatory compliance issues during the last decade, like the installation of the new Programmable Logic Controller (PLC) system at the Bob Derrington Water Reclamation Plant. Operating as an enterprise fund, the revenues collected must compensate for the inherent expenditures. As a result, wastewater rates have been increased eight times during this time period to pay for enhancements such as the first five design phases of sewer Line "H" and the Manhole Replacement program. In 2009-10, a 3% wastewater rate increase will be implemented to aid in funding the installation of a new process pump, the continuation of the Aerator Rehab program, and the installation of a return sludge screw pump. Revenue generated by the rate adjustment will also help fund position step increases and the rising costs of fleet maintenance and retirement benefits.

## WATER AND SEWER FUND OVERVIEW

### Expenditures by Classification

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
Personal Services	\$5,411,396	\$6,796,841	\$6,796,841	\$6,925,559
Supplies	12,835,376	13,498,478	13,464,451	14,071,053
Services	3,985,993	3,926,027	3,923,078	4,115,146
Maintenance	662,263	1,656,327	1,596,102	1,173,671
Capital Outlay	374,618	499,163	303,105	314,884
GF Administrative Fee	2,306,255	2,441,940	2,441,940	2,349,177
Gross Receipt Payment	1,666,735	1,722,510	1,722,510	2,139,029
In Lieu of Tax	1,088,421	1,088,421	1,088,421	1,027,762
Lease Payment	7,176	5,382	5,382	0
Debt Service	7,549,251	7,664,269	7,664,269	7,668,831
Housing Incentive Program	160,500	1,017,000	500,000	500,000
<b>Total Expenditures</b>	<b><u>\$36,047,984</u></b>	<b><u>\$40,316,358</u></b>	<b><u>\$39,506,099</u></b>	<b><u>\$40,285,112</u></b>

### WATER AND SEWER FUND 2009-10 EXPENDITURES BY CLASSIFICATION



# WATER AND SEWER FUND

## OVERVIEW

### Expenditures

Position step increases and increases in the cost of raw water, fleet maintenance and replacement, and employee retirement benefits highlight the Water and Sewer Fund budget for the 2009-10 fiscal year. Total operating expenditures for 2009-10 increased by 1.97% compared to 2008-09 numbers. The largest increase in operating expenditures occurred in the Supplies category, with an increase of \$606,602 or 4.51%. This increase is largely due to the higher cost of water purchases from the Colorado River Municipal Water District and substantial chemical and miscellaneous supply costs. Overall expenditures for the Water and Sewer Fund, including CIP expenditures, have increased 4.90% compared to the previous 2008-09 budget.

<u>Source</u>	<b>2009-10 Budget</b>		<b>Increase / (Decrease) from 2008-09 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$6,925,559	16.71%	\$128,718	1.89%
Supplies	14,071,053	33.95%	606,602	4.51%
Services	4,115,146	9.93%	192,068	4.90%
Maintenance	1,173,671	2.83%	(422,431)	(26.47%)
Capital Outlay	314,884	0.76%	11,779	3.89%
Other Requirements	5,515,968	13.31%	257,715	4.90%
Debt Service	7,668,831	18.51%	4,562	0.06%
Housing Incentive Program	<u>500,000</u>	<u>1.21%</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL OPERATING</b>	\$40,285,112	97.21%	\$779,013	1.97%
CIP Program	<u>1,155,750</u>	<u>2.79%</u>	<u>1,155,750</u>	<u>N/A</u>
<b>TOTAL</b>	\$41,440,862	100.00%	\$1,934,763	4.90%

In 2009-10, the staffing levels of the Water and Sewer Fund are at 135.5 positions, the same number of positions as last year. Most of the 1.89% increase in Personal Services will be used to fund position step increases and additional incentive pays, as well as increases in the cost of employee retirement benefits.

The budget for Supplies has increased by \$606,602, or 4.51%. Most of this increase is due to the rising costs of water purchases, chemicals, and miscellaneous supplies.

The Services category has experienced a \$192,068, or 4.90% increase compared to last year's budget. The majority of this increase is due to the rising cost of fleet maintenance and to increases in the TCEQ Water Quality and Public Health Service Fees.

The budget for Maintenance has decreased by 26.47% compared to last year. The \$422,431 decrease is due to the completion of miscellaneous repair and replacement projects.

The Capital Outlay category has increased by \$11,779, or 3.89%. 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.

Refunding Revenue Bonds, Series 2001 were issued in 2001-02 in order to refund the outstanding Waterworks and Sewer System Revenue Bonds, Series 1992, 1992A, and 1992B. The bonds were issued to lower the overall debt service requirement by taking advantage of a lower interest rate, reducing the cash reserve fund and purchasing a \$5,000,000 surety bond. The issuance of the refunding bonds reduced the annual debt service payment to \$4.6 million, a savings of approximately \$500,000 per year.

In 2006-07, the Housing Incentive Program category was created in order to facilitate the development of housing. Funds in the amount of \$500,000 have been set aside in 2009-10 to cover the cost of extending water and sewer mains into previously undeveloped areas.

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 will be used to make 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 will be used to refund a portion of the Refunding Revenue Bonds, Series 2001.

### **Fund Balance**

In 2008-09, fund balance decreased by \$1.26 million compared to the 2007-08 ending fund balance of \$7,446,881. The approved 2009-10 Budget for the Water and Sewer Fund includes a \$1,155,750 allocation for Capital Improvements. In the upcoming fiscal year, revenues are expected to reach \$41,083,598 and expenditures are estimated to be \$41,440,862, resulting in a projected fund balance of \$5,831,904.

# WATER AND SEWER FUND

## OVERVIEW

### Expenditures by Function

	<u>2006-07</u> <u>Actual</u>	<u>2007-08</u> <u>Estimated</u>	<u>2007-08</u> <u>Budget</u>	<u>2008-09</u> <u>Budget</u>
Billing and Collection	\$1,827,528	\$2,096,473	\$2,090,730	\$2,147,978
Non-Departmental	5,791,907	5,748,414	5,748,414	6,006,129
Debt Service	7,549,251	7,664,269	7,664,269	7,668,831
<b>TOTAL FINANCE</b>	<u>\$15,168,686</u>	<u>\$15,509,156</u>	<u>\$15,503,413</u>	<u>\$15,822,938</u>
Utilities Administration	\$550,282	\$618,924	\$618,924	\$632,022
Water Distribution	1,591,288	2,062,875	2,038,534	2,091,142
Water Treatment	2,151,162	2,547,088	2,463,672	2,548,704
Bob Derrington W/R Plant	2,745,210	2,856,904	2,845,271	2,911,300
Wastewater Collection	579,500	1,084,360	1,084,360	1,125,287
Laboratory	723,939	820,367	815,807	849,201
Utilities GIS	250,337	266,966	147,414	153,932
Repair and Replacement	246,345	1,160,568	1,116,554	685,329
Water Purchase	11,544,541	11,862,150	11,862,150	12,455,257
Gulf Coast	336,194	310,000	310,000	310,000
Housing Incentive Program	160,500	1,017,000	500,000	500,000
Participation In Line Extensions	0	200,000	200,000	200,000
<b>TOTAL UTILITIES</b>	<u>\$20,879,298</u>	<u>\$24,807,202</u>	<u>\$24,002,686</u>	<u>\$24,462,174</u>
Capital Improvement Program	<u>\$3,746,858</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,155,750</u>
<b>TOTAL CIP PROGRAM</b>	<u>\$3,746,858</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,155,750</u>
<b>Total Expenditures</b>	<u>\$39,794,842</u>	<u>\$40,316,358</u>	<u>\$39,506,099</u>	<u>\$41,440,862</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	<u>9,816</u>	
	Subtotal Billing & Collection		\$13,816
Non-Departmental	Data Processing Equipment	<u>35,000</u>	
	Subtotal Water Treatment		35,000
Utility Administration	Data Processing Equipment	<u>1,041</u>	
	Subtotal Administration		1,041
Water Treatment	Machinery & Equipment	31,000	
	Data Processing Equipment	<u>3,000</u>	
	Subtotal Water Treatment		34,000
Bob Derrington Plant	Machinery & Equipment	26,873	
	Data Processing Equipment	<u>3,000</u>	
	Subtotal Derrington Plant		29,873
Utilities GIS	Furniture & Office Equipment	<u>1,154</u>	
	Subtotal Derrington Plant		1,154
Utility Infrastructure	Line Extensions	<u>200,000</u>	
	Subtotal Utilities Infrastructure		200,000
<b>TOTAL CAPITAL OUTLAY – WATER / SEWER FUND</b>			<u><b>\$314,884</b></u>

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

Water and Sewer Fund  
Detail by Department/Division

**WATER AND SEWER FUND**

**DEPARTMENTS/DIVISIONS**

---

**Billing and Collection**

**Utilities Administration**

**Water Distribution**

**Water Treatment Plant**

**Bob Derrington Water Reclamation Plant**

**Wastewater Collection**

**Laboratory Services**

**Utilities GIS**

**Repair and Replacement**

**Non-Departmental**

**Housing Incentive Program**

**Water Purchases**

**Gulf Coast**

**Debt Service Payment**

**Participation in Line Extensions**

# BILLING AND COLLECTION

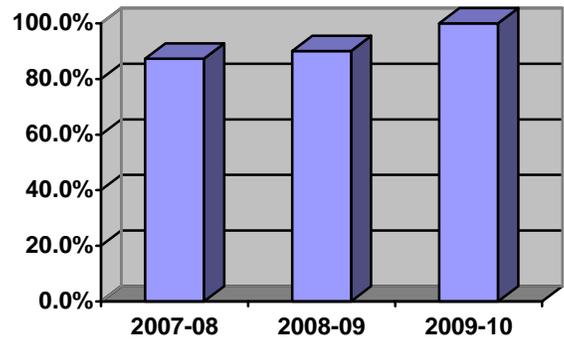
## Mission

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

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

1. Allow customers to make payments online and to access the interactive voice response telephone system, 24 hours per day, 7 days a week./(Service)
2. Improve the quality of customer service using the voice recording management equipment as a principal training tool in the Quality Assurance Monitoring Program./(Excellence)
3. Improve the efficiency of operations through utilization of our software vendor./(Excellence)
4. Process mail-in payments more efficiently using electronic remittance technology./(Excellence)

**Perform All Customer-Requested  
Meter Re-reads in 7 Days**



### Objectives / Performance Measures

#### Effectiveness

	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
1. Maintain meter reading accuracy at an annual average of 99.8% or greater.	99.67%	99.31%	99.80%
2. Perform all customer requested re-reads in 7 days or less.	87.3%	90%	100%
3. Collect 60% of billed ambulance charges annually.	66.8%	67.1%	60%
4. Percentage of payments processed through automated means.	18.7%	19.3%	20.0%
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%.	79.1%	85.1%	90%

## BILLING AND COLLECTION

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$1,421,977	\$1,580,946	\$1,580,946	\$1,587,040
Supplies	177,296	191,666	189,469	199,469
Services	118,446	167,619	167,619	198,359
Maintenance	104,085	142,426	138,880	149,294
Capital Outlay	<u>5,724</u>	<u>13,816</u>	<u>13,816</u>	<u>13,816</u>
<b>Total Expenditures</b>	<b>\$1,827,528</b>	<b>\$2,096,473</b>	<b>\$2,090,730</b>	<b>\$2,147,978</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Director of Billing and Collection	1	1	1
Systems Manager *	1	1	1
Legal Assistant/Paralegal **	1	1	1
Supervisor of Customer Service	1	1	1
Billing & Collection Manager	1	1	1
Utility Field Supervisor	1	1	1
Cashier Supervisor	1	1	1
Senior Billing Clerk	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	0	2	2
EMS Billing Clerk	<u>2</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>34</b>	<b>35</b>	<b>35</b>
Funding Sources:			
Water & Sewer	32.5	33.5	33.5
General Fund **	0.5	0.5	0.5
Solid Waste Fund ***	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>34</b>	<b>35</b>	<b>35</b>
* Reports to Information Services			
** Reports to City Attorney			

# UTILITIES ADMINISTRATION

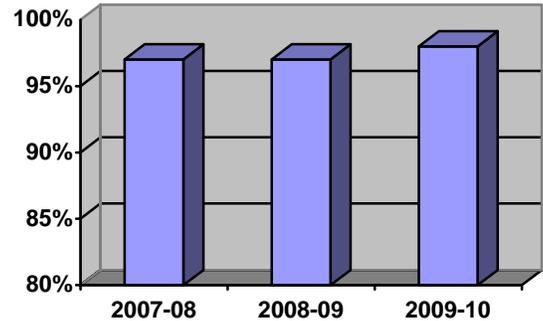
**Mission**

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

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

1. Comply with the TCEQ Sanitary Sewer Overflow Initiative./(Organization)
2. Utilize Utilities GIS information to make operation of the distribution and collection system more efficient./ (Excellence)
3. Develop Utilities Capital Improvements & Rehabilitation Program Projects./(Service)
4. Implement infrastructure rehabilitation program./(Direction)
5. Develop Strategy to recruit & maintain employees for budgeted positions./(Direction)

**% of Customers Satisfied With Regard to Maintenance Requests**



**Objectives / Performance Measures**

Effectiveness

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

**FY 2007-08**  
**Actual**

**FY 2008-09**  
**Estimate**

**FY 2009-10**  
**Target**

100%

100%

100%

97%

97%

98%

100%

100%

100%

100%

100%

100%

## UTILITIES ADMINISTRATION

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### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$458,296	\$497,829	\$497,829	\$511,302
Supplies	37,462	43,947	43,947	50,947
Services	54,300	75,109	75,109	67,734
Maintenance	224	998	998	998
Capital Outlay	<u>0</u>	<u>1,041</u>	<u>1,041</u>	<u>1,041</u>
<b>Total Expenditures</b>	<b>\$550,282</b>	<b>\$618,924</b>	<b>\$618,924</b>	<b>\$632,022</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
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>

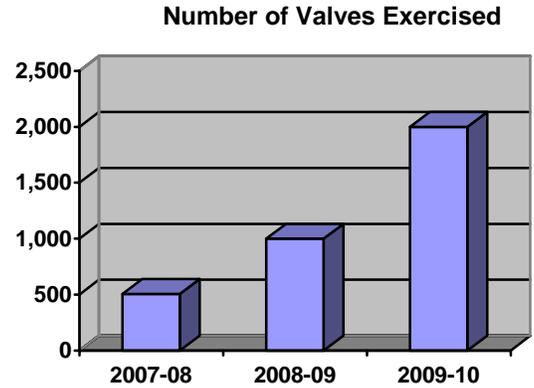
# WATER DISTRIBUTION

## 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. Continue Division Accident Review Board. (Direction)
4. Develop task-oriented training program for new and existing employees. (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 that are ten years of age and older.)
3. Number of Valves Exercised (Goal: 2,000/year)

**FY 2007-08**

**Actual**

100%

102.3 \*

135 \*

507 \*\*

**FY 2008-09**

**Estimate**

100%

N/A \*

N/A \*

1,000 \*\*

**FY 2009-10**

**Target**

100%

N/A \*

N/A \*

2,000

\* Change outs pending determination of status of proposed AMR project.

\*\* Reduction in workload performance measure numbers is due to limited workforce to perform the work.

## WATER DISTRIBUTION

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$894,436	\$1,399,674	\$1,399,674	\$1,433,810
Supplies	28,974	38,312	37,984	37,984
Services	419,308	464,984	464,984	483,456
Maintenance	142,057	135,892	135,892	135,892
Capital Outlay	<u>106,513</u>	<u>24,013</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$1,591,288</b>	<b>\$2,062,875</b>	<b>\$2,038,534</b>	<b>\$2,091,142</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Assistant Director of Utilities/Field Operations	1	1	1
Civil Engineer Associate*	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	7	7	7
Utility Field Operations Worker	<u>4</u>	<u>4</u>	<u>4</u>
<b>Total Personnel</b>	<b>30</b>	<b>30</b>	<b>30</b>
* Reports to the Engineering division of Public Works.			

# WATER TREATMENT PLANT

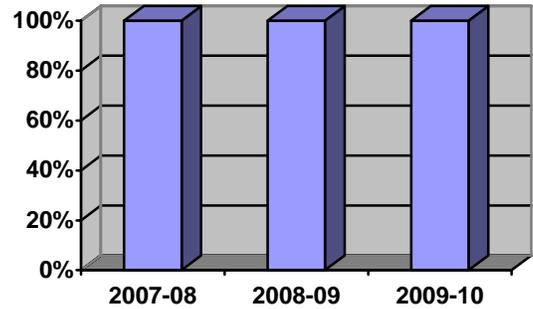
**Mission**

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. Implement better documentation & scheduling of maintenance tasks & equipment through maintenance software./(Direction)
2. Become fully-staffed with at least 6 of the 8 operators holding a C or higher TCEQ operator license/(Excellence)
3. Institute feasible changes to sludge disposal as determined by current sludge study./(Direction)
4. Continue to assess the safety & security needs of the plant & to make provisions for the installation and/or implementation of improvements./(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.

**FY 2007-08**  
**Actual**

**FY 2008-09**  
**Estimate**

**FY 2009-10**  
**Target**

100%

100%

100%

100%

100%

100%

100%

100%

100%

100%

100%

100%

## WATER TREATMENT PLANT

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$525,563	\$635,367	\$635,367	\$646,693
Supplies	784,109	1,010,255	987,684	987,684
Services	756,729	750,121	750,121	823,827
Maintenance	39,241	64,852	56,500	56,500
Capital Outlay	<u>45,520</u>	<u>86,493</u>	<u>34,000</u>	<u>34,000</u>
<b>Total Expenditures</b>	<b>\$2,151,162</b>	<b>\$2,547,088</b>	<b>\$2,463,672</b>	<b>\$2,548,704</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Water Plant Chief Operator	1	1	1
Water Treatment Supervisor	1	1	1
Plant Operator D	3	4	4
Plant Operator C	2	2	2
Plant Operator B	3	2	2
Utilities Maintenance Technician	<u>2</u>	<u>2</u>	<u>2</u>
<b>Total Personnel</b>	<b>12</b>	<b>12</b>	<b>12</b>

# BOB DERRINGTON WATER RECLAMATION PLANT

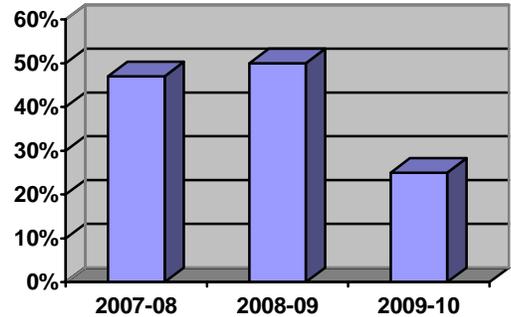
## Mission

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. Optimize effluent irrigation deliveries during peak use season in light of Flint Hills shutting down, leaving excess reuse capacity./(Direction)
2. Implement better documentation & scheduling of maintenance for tasks & equipment through software tracking./(Direction)
3. Become fully-staffed & have a B license operator on every work shift./(Excellence)
4. Continue to assess the safety/security needs of the plant & make provisions for the installation and/or implementation of improvements./(Direction)
5. Obtain new wastewater discharge permit./(Direction)

**Percentage of Effluent Provided to Reuse Customers**



### Objectives / Performance Measures

#### Effectiveness

	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
1. Percentage of Compliance with TCEQ Permit Requirements (Goal: 100%)	100%	100%	100%
2. Percentage of Compliance with TCEQ Reuse Requirements (Goal: 100%)	100%	100%	100%
3. Percentage of Effluent Provided to Reuse Customers (Goal: 50%)	47%	50%	25%
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

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$1,175,175	\$1,371,981	\$1,371,981	\$1,398,634
Supplies	143,903	180,601	172,985	160,860
Services	1,301,193	1,229,007	1,229,007	1,268,383
Maintenance	66,185	57,567	53,550	53,550
Capital Outlay	<u>58,754</u>	<u>17,748</u>	<u>17,748</u>	<u>29,873</u>
<b>Total Expenditures</b>	<b>\$2,745,210</b>	<b>\$2,856,904</b>	<b>\$2,845,271</b>	<b>\$2,911,300</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>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
Utilities Technology Supervisor	1	1	1
Plant Operator D	4	4	4
Plant Operator B	4	6	6
Utilities Maintenance Supervisor	1	1	1
Plant Operator C	3	1	1
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>	<b>28</b>	<b>28</b>	<b>28</b>
Funding Sources:			
Water & Sewer Fund	27	27	27
Liquid Waste Fund *	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>28</b>	<b>28</b>	<b>28</b>

# 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>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. Continue Division Accident Review Board./(Direction)</li> <li>4. Comply with SSO initiative plan./(Direction)</li> </ol>	<table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Feet of Sewer Main Cleaned Data</caption> <thead> <tr> <th>Year</th> <th>Feet Cleaned</th> </tr> </thead> <tbody> <tr> <td>2007-08</td> <td>600,000</td> </tr> <tr> <td>2008-09</td> <td>850,000</td> </tr> <tr> <td>2009-10</td> <td>1,000,000</td> </tr> </tbody> </table>			Year	Feet Cleaned	2007-08	600,000	2008-09	850,000	2009-10	1,000,000
Year	Feet Cleaned										
2007-08	600,000										
2008-09	850,000										
2009-10	1,000,000										
<b>Objectives / Performance Measures</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>								
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Target</u></b>								
<b><u>Effectiveness</u></b>											
1. Percentage of Compliance with TCEQ Regulations (Goal: 100%)	100%	100%	100%								
2. Reduce SSOs (sanitary sewer overflows). (Goal: reduce by 5%/mile using 2006-07 as the baseline.)	6.25%	5%	5%								
<b><u>Workload</u></b>											
1. Number of Manholes Rehabbed or Repaired (Goal: 50 Annually)	45	51	50								
2. Number of Feet of Sewer Lines Televised (Goal: 30,000 Annually)	5,055 *	10,000 *	30,000								
3. Number of Feet of Sewer Main Cleaned (Goal: 1,000,000 Annually)	577,821 *	850,000 *	1,000,000								
* Reduction in workload performance measure numbers is due to limited workforce available to perform the work.											

## WASTEWATER COLLECTION

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$350,068	\$612,776	\$612,776	\$622,529
Supplies	15,355	67,452	67,452	67,452
Services	176,706	348,904	348,904	380,078
Maintenance	37,371	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>\$579,500</b>	<b>\$1,084,360</b>	<b>\$1,084,360</b>	<b>\$1,125,287</b>

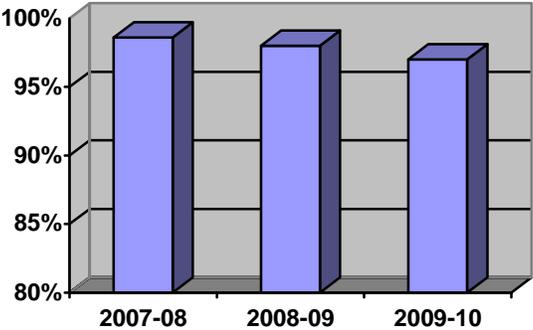
### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
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	4	3	3
Utility Field Operations Worker	<u>0</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>	<b>% of Analytical Results Meeting Standard Established by Lab</b>										
<ol style="list-style-type: none"> <li>1. Provide ongoing updates for all procedures and quality control criteria./ (Direction)</li> <li>2. Maintain NELAC accreditation./ (Excellence)</li> <li>3. Provide analytical reporting and customer service which meet internal &amp; external customer needs./ (Direction)</li> </ol>	 <table border="1" style="margin: 0 auto; border-collapse: collapse;"> <caption>Data for Bar Chart: % of Analytical Results Meeting Standard</caption> <thead> <tr> <th>Fiscal Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2007-08</td> <td>96%</td> </tr> <tr> <td>2008-09</td> <td>98.6%</td> </tr> <tr> <td>2009-10</td> <td>94%</td> </tr> </tbody> </table>			Fiscal Year	Percentage	2007-08	96%	2008-09	98.6%	2009-10	94%
Fiscal Year	Percentage										
2007-08	96%										
2008-09	98.6%										
2009-10	94%										
<b>Objectives / Performance Measures</b>	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>								
<u>Effectiveness</u>											
1. Percentage of Results Submitted in NELAC Proficiency Test (PT) That Are Evaluated as Acceptable	96%	100%	100%								
2. Percentage of Analytical Results That Meet the Quality Control Acceptance Criteria Established by the Laboratory	98.6%	98%	97%								
3. Survey Internal and External Customers to Determine Level of Satisfaction With Laboratory Services (Goal: 95%)	94%	95%	95%								

## LABORATORY SERVICES

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$498,409	\$574,844	\$574,844	\$600,152
Supplies	102,781	99,995	98,680	107,300
Services	94,787	106,732	103,783	104,869
Maintenance	22,927	38,796	38,500	36,880
Capital Outlay	<u>5,035</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$723,939</b>	<b>\$820,367</b>	<b>\$815,807</b>	<b>\$849,201</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
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
Custodian	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>10</b>	<b>10</b>	<b>10</b>

# UTILITIES GIS

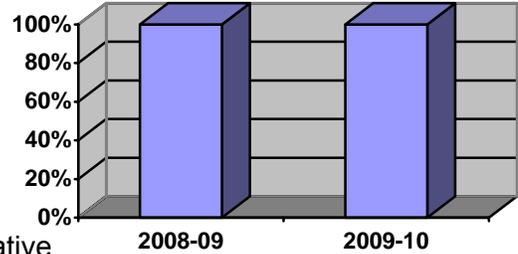
**Mission**

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.

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

1. Provide the Utilities Department with mapping information which will facilitate the efficient maintenance and operation of the distribution and collection systems./ (Service)
2. Collect GPS coordinates for CIP and new water/sewer line construction projects for the Geographical Information System (GIS)./(Organization)
3. Provide locates of underground facilities for DigTess./ (Direction)
4. Assist in complying with the Sanitary Sewer Overflow Initiative Plan./ (Direction)

**% of Time That Responses Are Made to Emergency Locate Line Requests Within 2 Hours**



**Objectives / Performance Measures**

Effectiveness

1. Percentage of the time the GIS mapping system is available to Utilities personnel (Goal: 100%)
2. Percentage of GPS collections completed for CIP and new construction projects in Fiscal Year (Goal: 100%)
3. Percentage of responses to non-emergency line locate requests within the allotted 48-hour time period (Goal: 100% of the Time)
4. Percentage of responses to emergency line locate requests within the allotted 2 hours time period (Goal: 100% of the Time)

	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
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	N/A	100%	100%

## UTILITIES GIS

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### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$87,472	\$123,424	\$123,424	\$125,399
Supplies	955	4,100	4,100	4,100
Services	5,010	18,390	18,390	23,279
Maintenance	3,828	0	0	0
Capital Outlay	<u>153,072</u>	<u>121,052</u>	<u>1,500</u>	<u>1,154</u>
<b>Total Expenditures</b>	<b>\$250,337</b>	<b>\$266,966</b>	<b>\$147,414</b>	<b>\$153,932</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Utilities GIS Supervisor *	1	1	1
Utilities GIS Analyst	1	1	1
Utilities GIS Technician	1	1	1
Utilities GIS Worker	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	4	4	4
* The Utilities GIS Supervisor position is funded by Utilities Administration.			

## WATER AND SEWER FUND

### Repair and Replacement

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	246,345	1,160,568	1,116,554	685,329
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$246,345</b>	<b>\$1,160,568</b>	<b>\$1,116,554</b>	<b>\$685,329</b>

### Non-Departmental Expenditures

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	723,320	455,161	455,161	455,161
Maintenance	0	0	0	0
Capital Outlay	0	35,000	35,000	35,000
Other	<u>5,068,587</u>	<u>5,258,253</u>	<u>5,258,253</u>	<u>5,515,968</u>
<b>Total Expenditures</b>	<b>\$5,791,907</b>	<b>\$5,748,414</b>	<b>\$5,748,414</b>	<b>\$6,006,129</b>

### Housing Incentive Program

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Housing Incentive Program	<u>\$160,500</u>	<u>\$1,017,000</u>	<u>\$500,000</u>	<u>\$500,000</u>
<b>Total Expenditures</b>	<b>\$160,500</b>	<b>\$1,017,000</b>	<b>\$500,000</b>	<b>\$500,000</b>

## WATER AND SEWER FUND

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### Water Purchases Expenditures

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Purchase of Water CRMWD	\$4,893,837	\$4,252,069	\$4,252,069	\$4,464,672
Service Charges CRMWD	<u>6,650,704</u>	<u>7,610,081</u>	<u>7,610,081</u>	<u>7,990,585</u>
<b>Total Expenditures</b>	\$11,544,541	\$11,862,150	\$11,862,150	\$12,455,257

### Gulf Coast Expenditures

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Other Service Payments	<u>\$336,194</u>	<u>\$310,000</u>	<u>\$310,000</u>	<u>\$310,000</u>
<b>Total Expenditures</b>	\$336,194	\$310,000	\$310,000	\$310,000

### Debt Service Payment

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Debt Service Payments	<u>\$7,549,251</u>	<u>\$7,664,269</u>	<u>\$7,664,269</u>	<u>\$7,668,831</u>
<b>Total Expenditures</b>	\$7,549,251	\$7,664,269	\$7,664,269	\$7,668,831

## WATER AND SEWER FUND

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### Participation in Line Extensions

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	0	0	0	0
Capital Outlay	<u>0</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

Solid Waste Fund  
Overview

# SOLID WASTE FUND

## OVERVIEW

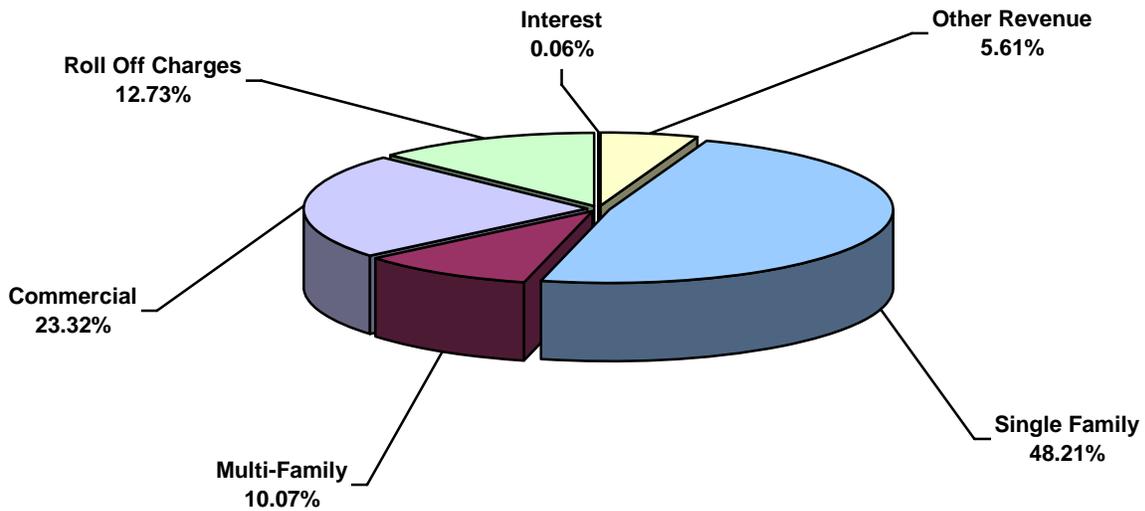
	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
<b>BEGINNING FUND BALANCE</b>	\$704,766	\$630,730	\$146,048	\$146,035
<b>CURRENT REVENUES</b>				
Single Family	\$4,531,930	\$4,550,000	\$4,500,000	\$4,823,000
Multi-Family	948,873	950,000	950,000	1,007,000
Commercial	2,135,487	2,201,080	2,101,080	2,333,145
Roll-Off Charges	1,154,679	1,201,000	1,201,000	1,273,060
Interest Income	15,878	6,500	15,000	6,500
Other Revenue	526,649	534,000	578,500	561,000
<b>TOTAL CURRENT REVENUES</b>	\$9,313,496	\$9,442,580	\$9,345,580	\$10,003,705
<b>TOTAL FINANCING SOURCES</b>	\$10,018,262	\$10,073,310	\$9,491,628	\$10,149,740
<b>EXPENDITURES</b>				
Personal Services	\$2,267,855	\$2,326,906	\$2,326,906	\$2,335,324
Supplies	53,605	52,528	52,528	52,528
Services	5,778,994	5,632,357	5,632,357	5,799,589
Maintenance	130,036	694,612	488,325	488,325
Capital Outlay	0	7,500	7,500	7,500
Capital Outlay Supplemental	234,499	43,000	43,000	0
Other Requirements				
GF Administrative Fee	437,441	497,837	497,837	556,568
Gross Receipt Payment	345,338	506,449	506,449	584,424
In Lieu of Tax	38,431	35,492	35,492	35,463
Lease Payment	1,534	1,151	1,151	0
Outside Agencies	99,799	129,443	129,443	129,443
<b>TOTAL EXPENDITURES</b>	\$9,387,532	\$9,927,275	\$9,720,988	\$9,989,164
<b>ENDING FUND BALANCE</b>	\$630,730	\$146,035	(\$229,360)	\$160,576

## SOLID WASTE FUND OVERVIEW

### Revenues

	<u>2007-08 Actual</u>	<u>2008-09 Estimated</u>	<u>2008-09 Budget</u>	<u>2009-10 Budget</u>
Single Family	\$4,531,930	\$4,550,000	\$4,500,000	\$4,823,000
Multi-Family	948,873	950,000	950,000	1,007,000
Commercial	2,135,487	2,201,080	2,101,080	2,333,145
Roll Off Charges	1,154,679	1,201,000	1,201,000	1,273,060
Interest Income	15,878	6,500	15,000	6,500
Other Revenue	526,649	534,000	578,500	561,000
<b>Total Revenue</b>	<u>\$9,313,496</u>	<u>\$9,442,580</u>	<u>\$9,345,580</u>	<u>\$10,003,705</u>

### SOLID WASTE FUND 2009-10 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>2009-10 Budget</b>		<b>Increase/(Decrease) from 2008-09 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Single Family	\$4,823,000	48.21%	\$323,000	7.18%
Multi-Family	1,007,000	10.07%	57,000	0.06%
Commercial	2,333,145	23.32%	232,065	11.05%
Roll Off Charges	1,273,060	12.73%	72,060	0.06%
Interest Income	6,500	0.06%	(8,500)	(56.67%)
Other Revenue	<u>561,000</u>	<u>5.61%</u>	<u>(17,500)</u>	<u>(3.03%)</u>
<b>TOTAL</b>	<b>\$10,003,705</b>	<b>100.00%</b>	<b>\$658,125</b>	<b>7.04%</b>

The major revenues for Solid Waste; Single-Family Residential (48.21%), Commercial (23.32%), and Roll-Off Charges (12.73%), account for over 84% of this fund's total revenue. Total customer accounts and anticipated growth within city limits, increased demand for roll-off usage in commercial and construction areas, and an expanding outside-city-limit customer base drive these revenue items.

The total revenue for 2009-10 is expected to increase by 7.04% over the previous year's budget. Single Family and Commercial accounts will realize increases of 7.18% and 11.05%, respectively. Multi-Family and Roll-Off revenues are expected to increase as well, but only by a margin of 0.06%. It is anticipated that both Other Revenue and Interest revenues will realize decreases in the upcoming fiscal year. Other Revenue will fall by 3.03%, while Interest income is projected to decrease by over 56%.

Solid Waste rates will increase in fiscal year 2009-10 to bring revenues into line with expenses. Inside the city limits, single-family accounts will be charged \$15.11 per month, while the rate for multi-family customers has been set at \$7.90 per month. The commercial rate for regular twice-a-week pickup is \$51.94 per month. However, customers who are willing to share a trash receptacle with another business can reduce their rate to \$26.50 for a 3-cubic-yard container, or \$34.62 for a 4-cubic-yard container.

Outside the city limits, customers pay a higher rate for solid waste service than do those located within the city limits. In 2009-10, Residential customers will pay \$40.28 per month for once-a-week service, and Commercial customers will pay \$64.66 per month for twice-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.

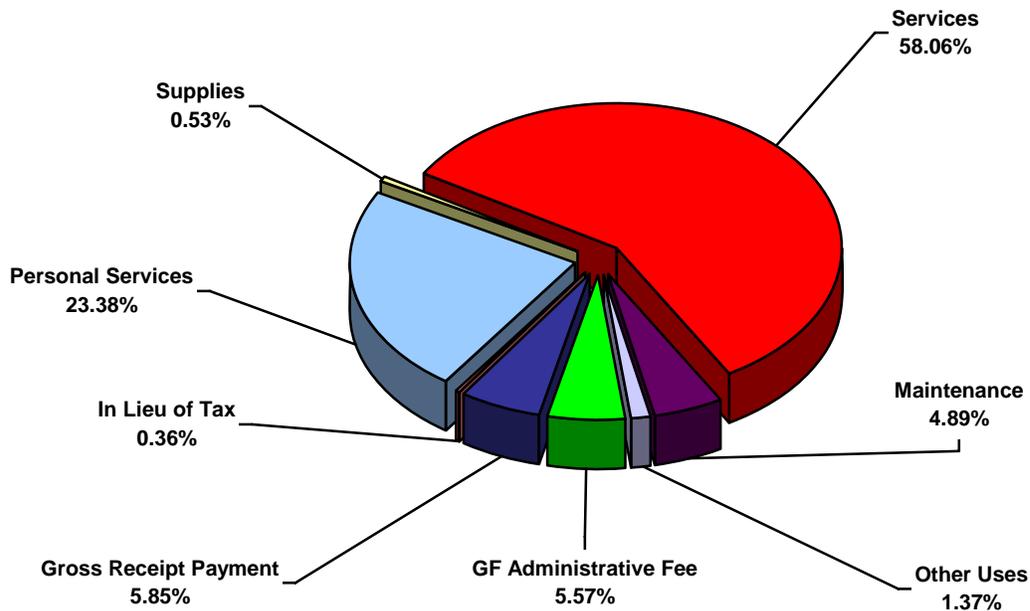
# SOLID WASTE FUND

## OVERVIEW

### Expenditures By Classification

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
Personal Services	\$2,267,855	\$2,326,906	\$2,326,906	\$2,335,324
Supplies	53,605	52,528	52,528	52,528
Services	5,778,994	5,632,357	5,632,357	5,799,589
Maintenance	130,036	694,612	488,325	488,325
Capital Outlay	234,499	50,500	50,500	7,500
GF Administrative Fee	437,441	497,837	497,837	556,568
Gross Receipt Payment	345,338	506,449	506,449	584,424
In Lieu of Tax	38,431	35,492	35,492	35,463
Lease Payment	1,534	1,151	1,151	0
Outside Agencies	99,799	129,443	129,443	129,443
<b>Total Expenditures</b>	<b>\$9,387,532</b>	<b>\$9,927,275</b>	<b>\$9,720,988</b>	<b>\$9,989,164</b>

### SOLID WASTE FUND 2009-10 EXPENDITURES BY CLASSIFICATION



# SOLID WASTE FUND

## OVERVIEW

### Expenditures

The total approved expenditures for 2009-10 are anticipated to increase 2.76% over the previous year for a total of \$9,989,164. Below is a comparative summary of expenditures by classification.

<u>Classification</u>	<b>2009-10 Budget</b>		<b>Increase / ( Decrease) From 2008-09 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$2,335,324	23.38%	\$8,418	0.36%
Supplies	52,528	0.53%	0	0.00%
Services	5,799,589	58.06%	167,232	2.97%
Maintenance	488,325	4.89%	0	0.00%
Capital Outlay	7,500	0.08%	(43,000)	(85.15%)
Other Requirements	1,176,455	11.78%	135,526	13.02%
Outside Agencies	<u>129,443</u>	<u>1.30%</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL</b>	<b>\$9,989,164</b>	<b>100.00</b>	<b>\$268,176</b>	<b>2.76%</b>

No raises have been budgeted for the upcoming year due to a downturn in the local economy. The 0.36%, or \$8,418 increase in Personal Services funding is a result of the rising cost of employee retirement benefits. The staffing level for this fund is 49.5, the same number of positions as was funded last year. Each year, overtime expenses are budgeted to ensure full staffing on all routes, and temporary labor funds are set aside to provide backup personnel in the event of vacant positions.

The budget for Supplies will remain at the same level as last year, as efforts are being made to control costs wherever possible.

The Services category will realize a 2.97%, increase in 2009-10 due to substantial increases in fleet maintenance costs and tipping fees. This department's fleet maintenance costs are expected to increase by almost \$140,000, while tipping fees are projected to increase by \$25,020.

The budget for Maintenance is \$488,325, the same as last year. Maintenance of trash containers represents \$470,375, or 96.32%, of the Maintenance budget.

Capital Outlay will realize a \$43,000 decrease compared to last year's numbers. Last year, supplemental monies in the amount of \$43,000 were approved for the purchase and maintenance of a new yard sweeper. No supplemental monies were made available for capital outlay in 2009-10.

Other Requirements includes payments made to the General Fund for administrative fees, gross receipt payments, payments in lieu of tax, and lease payments. The administrative fees are based on the cost of services provided by General Fund to the Solid Waste Fund. Gross receipt payments are calculated by taking 5% of the gross receipts collected from users for solid waste services. The gross receipt fee is paid to the General Fund as compensation for the use of streets, alleys, and other rights-of-way. In 2009-10, the Other Requirements budget will realize a \$135,526 increase compared to 2008-09 numbers.

# SOLID WASTE FUND

## OVERVIEW

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

The Outside Agencies category provides funding for the Keep Odessa Beautiful Organization. Keep Odessa Beautiful coordinates neighborhood clean-up campaigns and educates the public on such topics as recycling, composting, and the disposal of household hazardous waste. The approved budget for Outside Agencies is \$129,443, the same amount of funding as was approved in 2008-09.

The Solid Waste Fund is an "Enterprise Fund" which is self-supported by user fees. Efforts are made to provide quality service at the lowest possible rate. However, at times rate increases are unavoidable. In 2001-02, for the first time since 1993-94, a solid waste rate increase was implemented in order to keep pace with increases in operating costs. Rates were not adjusted from 2002-03 to 2004-05, because revenues generated from the 2001-02 rate structure were sufficient to cover all expenditures during that time period. In the years leading up to 2005-06, the customer base had been steadily expanding. As a result, new positions had been created and additional vehicles had been purchased to keep pace with the demand for service. By 2005-06, rates were increased slightly to help defray the increasing cost of providing quality service. The rate increase also helped fund the new employee compensation plan and rising fleet costs. Solid Waste rates were again raised in 2006-07 in order to fund a 5% pay increase and cover the rising costs of fleet maintenance, landfill tipping fees, and trash container replacement. In 2007-08, an 8% rate increase went into effect to accommodate the rising fuel and maintenance costs of the Solid Waste truck fleet. No rate increases were implemented in fiscal year 2008-09; however, in 2009-10, a 6% increase has been approved to cover rising operating expenses. The additional revenue will be used to cover increases in employee retirement benefits and fleet maintenance costs, as well as to rebuild the fund balance.

### **Fund Balance**

In 2008-09, the fund balance decreased by \$484,695 compared to the 2007-08 ending fund balance of \$630,730. The decrease, or use of fund balance, was approved in the 2008-09 budget process to help fund the new employee compensation package and to cover increases in tipping fees and employee benefit costs.

The 2009-10 budget is appropriated with projected revenue of \$10,003,705, sufficient revenue to cover the \$9,989,164 in estimated expenditures. The projected 2009-10 ending fund balance for the Solid Waste Fund is expected to be \$160,576. This represents a \$14,541 increase in fund balance compared to last year's estimated ending fund balance of \$146,035.

# 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>			
Solid Waste	Machinery & Equipment	\$2,500	
	Data Processing Equipment	<u>5,000</u>	
	Subtotal Solid Waste		\$7,500
<b>TOTAL CAPITAL OUTLAY – SOLID WASTE FUND</b>			<b><u>\$7,500</u></b>

**CITY OF ODESSA**

**FY 2009-10**

**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**

# SOLID WASTE

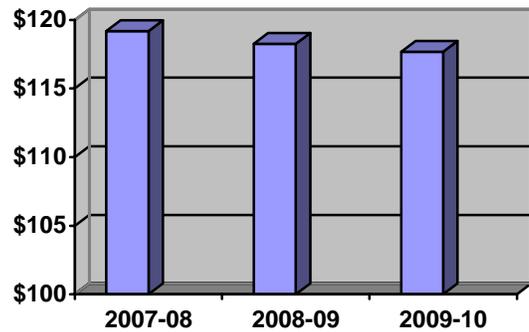
**Mission**

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

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

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

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



**Objectives / Performance Measures**

Effectiveness

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

Efficiency

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

Workload

1. Solid Waste Customer Accounts
2. FTE's per 1,000 Refuse Collection Accounts
3. Landfill Tonnage
4. Number of Containers Refurbished
5. Bulk Items Picked Up (Tons)

	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <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	\$119.18	\$118.25	\$117.68
2. Operating and Maintenance Expenditures for Disposal per Account	\$59.5	\$63.78	\$64.03
<u>Workload</u>			
1. Solid Waste Customer Accounts	40,700	41,020	41,220
2. FTE's per 1,000 Refuse Collection Accounts	1.10	1.10	1.10
3. Landfill Tonnage	111,451	112,000	113,000
4. Number of Containers Refurbished	N/A	1,572	1,752
5. Bulk Items Picked Up (Tons)	954	1,028	1,056

## SOLID WASTE

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$2,197,238	\$2,251,231	\$2,251,231	\$2,258,627
Supplies	53,556	52,000	52,000	52,000
Services	5,733,283	5,623,926	5,623,926	5,791,188
Maintenance	127,787	692,362	486,075	486,075
Capital Outlay	<u>234,499</u>	<u>50,500</u>	<u>50,500</u>	<u>7,500</u>
<b>Total Expenditures</b>	<b>\$8,346,363</b>	<b>\$8,670,019</b>	<b>\$8,463,732</b>	<b>\$8,595,390</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Solid Waste Superintendent	1	1	1
Administrative Assistant	1	1	1
Compactor Mechanic	1	1	1
Container Maintenance Technician	1	1	1
Route Support Supervisor	1	1	1
Collection Supervisor	3	3	3
Roll Off Supervisor	1	1	1
Solid Waste Driver	34	34	34
Solid Waste Worker	2	2	2
Welder	1	1	1
Solid Waste Operations Supervisor	1	1	1
Customer Service Representative *	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>48</b>	<b>48</b>	<b>48</b>
* Reports to Billing & Collection			

# SOLID WASTE – NEIGHBORHOOD DEVELOPMENT SERVICES

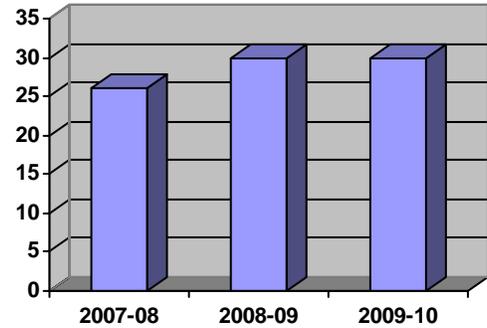
## Mission

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 take a more proactive role in promoting & keeping neighborhoods free of litter, junked vehicles, junk, debris, illegal dumping, etc. to increase the percentage of voluntary compliance./(Organization)
2. Build on existing community resources to become more effective & efficient in daily workload performance in order to increase productivity & provide a more proactive approach to 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 that support the community & address other code issues including customer satisfaction & community needs./(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 2007-08  
Actual**

**FY 2008-09  
Estimate**

**FY 2009-10  
Target**

26

30

30

2,578

2,798

3,018

4,379

4,604

4,829

44

46

46

244,483

245,000

246,000

236

261

286

30

35

35

## SOLID WASTE – NEIGHBORHOOD DEVELOPMENT SERVICES

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$70,630	\$75,675	\$75,675	\$76,697
Supplies	54	528	528	528
Services	5,693	8,431	8,431	8,401
Maintenance	2,250	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>\$78,627</b>	<b>\$86,884</b>	<b>\$86,884</b>	<b>\$87,876</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Neighborhood Services Supervisor ** ***	1	1	1
Administrative Assistant ***	1	1	1
Code Enforcement Coordinator *	1	1	1
Code Enforcement Officer * **	7	7	7
Director of Community Development *	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>11</b>	<b>11</b>	<b>11</b>
Funding Sources:			
General Fund *	6	6	6
Community Development **	3.5	3.5	3.5
Solid Waste ***	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
Total Personnel	11	11	11
The Supervisor position is funded ½ by CDBG and ½ by Solid Waste			

## SOLID WASTE FUND

### Non-Departmental Expenditures

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	40,021	0	0	0
Maintenance	0	0	0	0
Capital Outlay	0	0	0	0
Other	<u>822,744</u>	<u>1,040,929</u>	<u>1,040,929</u>	<u>1,176,455</u>
<b>Total Expenditures</b>	<b>\$862,765</b>	<b>\$1,040,929</b>	<b>\$1,040,929</b>	<b>\$1,176,455</b>

### Outside Agencies

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Keep Odessa Beautiful	<u>\$99,799</u>	<u>\$129,443</u>	<u>\$129,443</u>	<u>\$129,443</u>
<b>Total Expenditures</b>	<b>\$99,799</b>	<b>\$129,443</b>	<b>\$129,443</b>	<b>\$129,443</b>

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

Storm Water Fund  
Overview

# STORM WATER FUND

## OVERVIEW

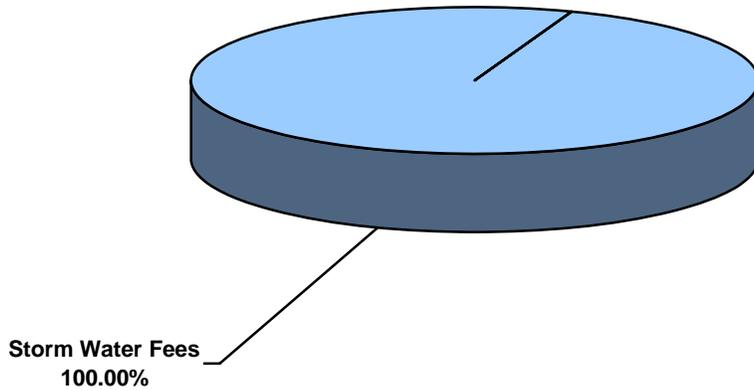
	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
<b>BEGINNING FUND BALANCE</b>	\$0	\$0	\$0	\$0
<b>CURRENT REVENUES</b>				
Storm Water Fees	\$0	\$0	\$0	\$650,000
<b>TOTAL CURRENT REVENUES</b>	\$0	\$0	\$0	\$650,000
<b>TOTAL FINANCING SOURCES</b>	\$0	\$0	\$0	\$650,000
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$331,024
Supplies	0	0	0	0
Services	0	0	0	228,090
Maintenance	0	0	0	90,886
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	\$0	\$0	\$0	\$650,000
<b>ENDING FUND BALANCE</b>	\$0	\$0	\$0	\$0

# STORM WATER FUND OVERVIEW

## Revenues

	<u>2007-08 Actual</u>	<u>2008-09 Estimated</u>	<u>2008-09 Budget</u>	<u>2009-10 Budget</u>
Storm Water Fees	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$650,000</u>
<b>Total Revenue</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$650,000</u></u>

## STORM WATER FUND 2009-10 REVENUES BY SOURCES



# STORM WATER FUND

## OVERVIEW

### Revenues

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

In Texas, cities will look to the Texas Commission on Environmental Quality (TCEQ) for instruction and guidance in the establishment of storm water programs. Odessa's Storm Water Program has been approved, and will be fully implemented over the next five 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>2009-10 Budget</b>		<b>Increase/(Decrease) from 2008-09 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Storm Water Fees	<u>\$650,000</u>	<u>100.00%</u>	<u>\$650,000</u>	<u>N/A</u>
<b>TOTAL</b>	<b>\$650,000</b>	<b>100.00%</b>	<b>\$650,000</b>	<b>N/A</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.

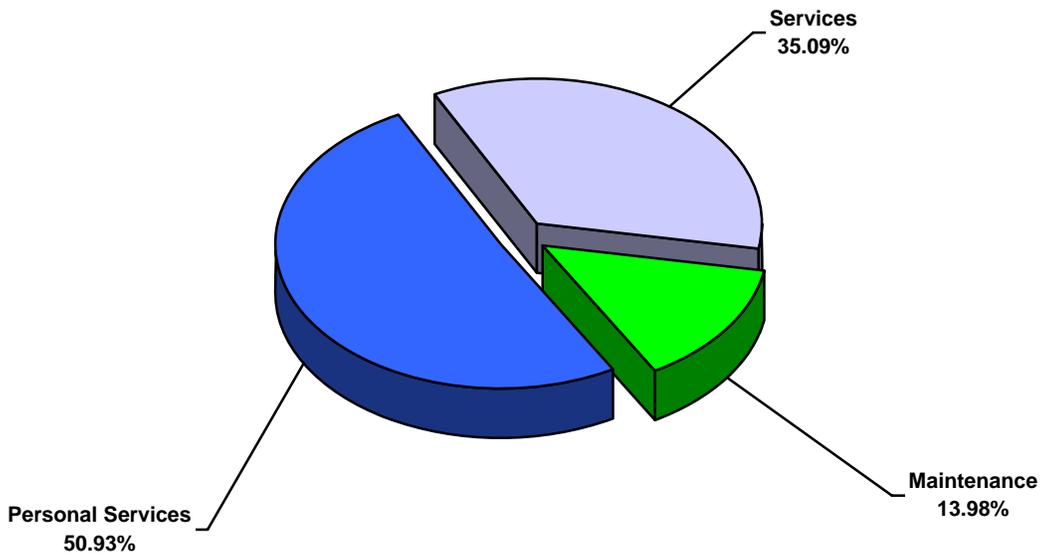
It is anticipated that the Storm Water fee will generate \$650,000 in 2009-10. These monies will be used to cover the cost of program activities and fees, fund two new positions, and pay for the street sweeping and drainage system maintenance functions that had previously been funded through the General Fund.

## STORM WATER FUND OVERVIEW

### Expenditures By Classification

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
Personal Services	\$0	\$0	\$0	\$331,024
Supplies	0	0	0	0
Services	0	0	0	228,090
Maintenance	0	0	0	90,886
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$650,000</b>

### STORM WATER FUND 2009-10 EXPENDITURES BY CLASSIFICATION



# STORM WATER FUND

## OVERVIEW

### Expenditures

Fiscal year 2009-10 marks the inception of Odessa's Storm Water Program. This program is federally mandated. However, in Texas, cities will 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.

<u>Classification</u>	<b>2009-10 Budget</b>		<b>Increase / ( Decrease) From 2008-09 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$331,024	50.93%	\$331,024	N/A
Supplies	0	0.00%	0	N/A
Services	228,090	35.09%	228,090	N/A
Maintenance	90,886	13.98%	90,886	N/A
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
<b>TOTAL</b>	<b>\$650,000</b>	<b>100.00%</b>	<b>\$650,000</b>	<b>N/A</b>

Major expenditures in the first year of the program include the creation of two positions, various supplies and equipment, and the transfer of the street sweeping function from General Fund.

Personal Services expenditures comprise 50.93% of the Storm Water budget. This category funds seven full-time positions: a Storm Water Manager position, a Storm Water Technician position, and five street sweeper positions that have been transferred from the General Fund.

The Services category reflects a budget of \$228,090. These monies will be used to fund fleet maintenance and replacement costs necessitated by the street sweeping and storm water functions.

The Maintenance budget has been estimated at \$90,886. Approximately 46% of this budget (\$41,616) was transferred from the General Fund to help cover the maintenance costs of the street sweeping function.

This year, no funds have been budgeted for the Supplies and Capital Outlay categories. The current budget is in line with the priorities that have been established for the Storm Water Program.

### Fund Balance

The 2009-10 Budget includes a fund balance of \$0 for the Storm Water Fund. However, it is anticipated that the fund balance will grow in future years as the program becomes established and more revenue is generated.

# STORM WATER MANAGEMENT

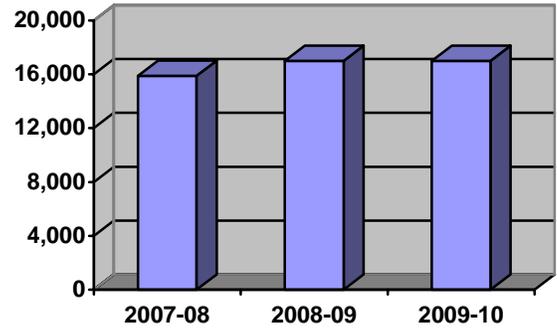
## Mission

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

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

1. Maintain compliance as a Phase II MS4./(Excellence)
2. Perform and monitor activities of the six Minimum Control Measures (MCM)./(Direction)

**Number of Curb Miles Swept**



Objectives / Performance Measures	FY 2007-08 <u>Actual</u> *	FY 2008-09 <u>Estimate</u>	FY 2009-10 <u>Target</u>
<u>Effectiveness</u>			
1. Prepare required Annual Reporting document.	100%	100%	100%
2. Implement Storm Water Management Ordinance.	N/A	20%	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	3	2
3. Conduct good housekeeping/pollution prevention employee training (number of employees trained)	14	178	150
4. Number of curb miles swept.	15,895	17,000	17,000
5. Conduct visual inspection and cleaning of drainage facilities.	2	2	2
* FY2007-08 Activities conducted prior to creation of Budgeted Storm Water Section			

## STORM WATER MANAGEMENT

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$0	\$0	\$0	\$331,024
Supplies	0	0	0	0
Services	0	0	0	228,090
Maintenance	0	0	0	90,886
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$650,000</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Manager	0	0	1
Technician	0	0	1
Sweeper Operator	<u>0</u>	<u>0</u>	<u>5</u>
<b>Total Personnel</b>	0	0	7

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

Equipment Service Fund  
Overview

# EQUIPMENT SERVICE FUND

## OVERVIEW

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
<b>BEGINNING FUND BALANCE</b>	\$2,778,177	\$3,528,098	\$1,685,984	\$3,100,466
<b>CURRENT REVENUES</b>				
Rental Revenue	\$8,311,488	\$9,858,762	\$9,859,362	\$10,677,730
Interest Income	121,560	60,000	120,000	60,000
Transfer In - General Fund	0	0	0	0
Fire Truck Reserve	579,748	0	0	0
Other Revenue	1,132,191	221,430	168,000	169,680
<b>TOTAL CURRENT REVENUES</b>	\$10,144,987	\$10,140,192	\$10,147,362	\$10,907,410
<b>TOTAL FINANCING SOURCES</b>	\$12,923,164	\$13,668,290	\$11,833,346	\$14,007,876
<b>EXPENDITURES</b>				
Personal Services	\$1,194,780	\$1,361,086	\$1,361,086	\$1,374,514
Supplies	2,441,544	2,406,447	2,405,600	2,429,100
Services	458,529	550,285	549,923	571,212
Maintenance	1,399,093	2,076,909	1,941,229	2,118,662
Capital Outlay	19,115	17,854	17,854	18,421
Lease Payment	799,987	714	714	0
GF Administrative Fee	351,367	394,579	394,579	376,896
<b>Total Operating Expenditures</b>	\$6,664,415	\$6,807,874	\$6,670,985	\$6,888,805
Equipment Replacement	2,730,651	3,759,950	3,759,950	4,829,000
<b>TOTAL EXPENDITURES</b>	\$9,395,066	\$10,567,824	\$10,430,935	\$11,717,805
<b>ENDING FUND BALANCE</b>	\$3,528,098	\$3,100,466	\$1,402,411	\$2,290,071

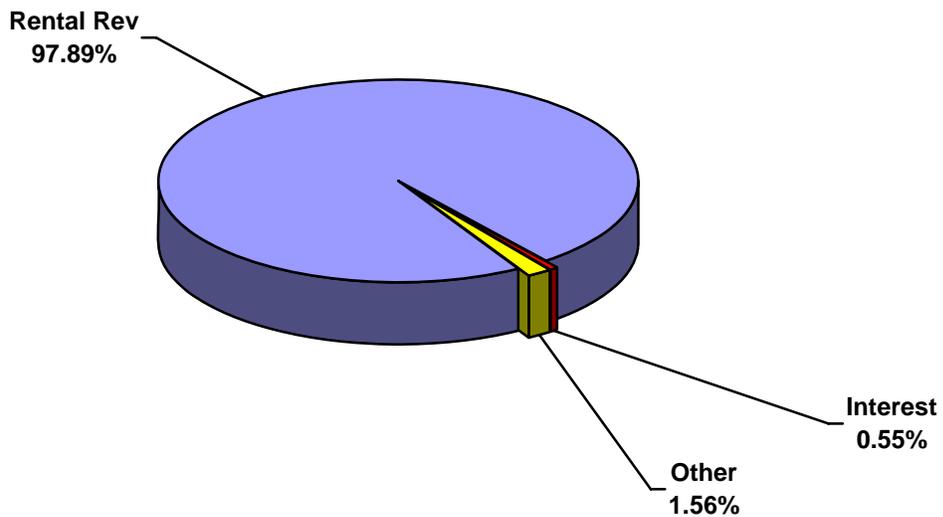
# EQUIPMENT SERVICE FUND

## OVERVIEW

### Revenues

	<u>2007-08 Actual</u>	<u>2008-09 Estimated</u>	<u>2008-09 Budget</u>	<u>2009-10 Budget</u>
Rental Revenue	\$8,311,488	\$9,858,762	\$9,859,362	\$10,677,730
Interest Income	121,560	60,000	120,000	60,000
Fire Truck Reserve	579,748	0	0	0
Other Revenue	<u>1,132,191</u>	<u>221,430</u>	<u>168,000</u>	<u>169,680</u>
<b>Total Revenue</b>	<u>\$10,144,987</u>	<u>\$10,140,192</u>	<u>\$10,147,362</u>	<u>\$10,907,410</u>

### EQUIPMENT SERVICE FUND 2009-10 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 2009-10, the Equipment Service Fund total revenue will increase by \$760,048 over the previous year. The following is a comparative summary of revenues by source of the Equipment Service Fund.

<u>Source</u>	<b>2009-10 Budget</b>		<b>Increase / (Decrease) from 2008-09 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Rental Revenue	\$10,677,730	97.89%	\$818,368	8.30%
Interest Income	60,000	0.55%	(60,000)	(50.00%)
Other Revenue	<u>169,680</u>	<u>1.56%</u>	<u>1,680</u>	<u>1.00%</u>
<b>TOTAL</b>	<b>\$10,907,410</b>	<b>100.00%</b>	<b>\$760,048</b>	<b>7.50%</b>

Other Revenue includes the sale of City Property and Auto Claim Recovery, and makes up only 1.56% of the fund's total revenue.

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 2009-10, Rental revenue will increase by 8.30% compared to the previous year, and will account for almost 98% of the total revenue for this fund.

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.

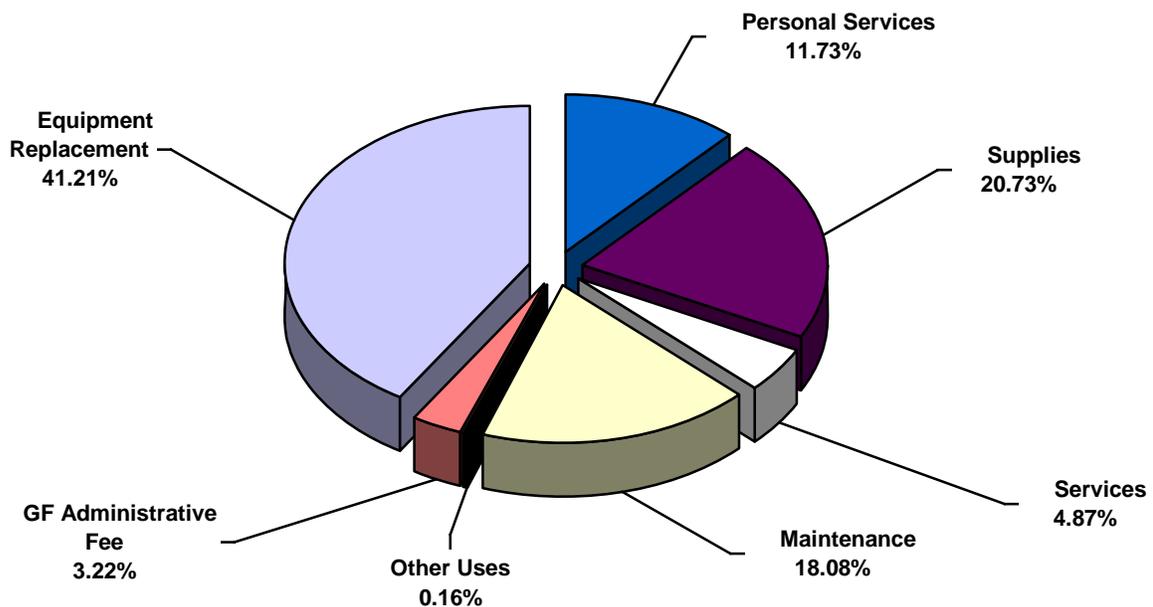
# EQUIPMENT SERVICE FUND

## OVERVIEW

### Expenditures By Classification

	<u>2007-08 Actual</u>	<u>2008-09 Estimated</u>	<u>2008-09 Budget</u>	<u>2009-10 Budget</u>
Personal Services	\$1,194,780	\$1,361,086	\$1,361,086	\$1,374,514
Supplies	2,441,544	2,406,447	2,405,600	2,429,100
Services	458,529	550,285	549,923	571,212
Maintenance	1,399,093	2,076,909	1,941,229	2,118,662
Capital Outlay	19,115	17,854	17,854	18,421
Lease Payment	799,987	714	714	0
GF Administrative Fee	351,367	394,579	394,579	376,896
Equipment Replacement	2,730,651	3,759,950	3,759,950	4,829,000
<b>Total Expenditures</b>	<u>\$9,395,066</u>	<u>\$10,567,824</u>	<u>\$10,430,935</u>	<u>\$11,717,805</u>

### EQUIPMENT SERVICE FUND 2009-10 EXPENDITURES BY CLASSIFICATION



# EQUIPMENT SERVICE FUND

## OVERVIEW

### Expenditures

The operating expenditures for the 2009-10 fiscal year are expected to increase by \$217,820 over the 2008-09 budgeted operating expenditures. The overall budget, including Equipment Replacement, for this fund will increase by a total of \$1,286,870, or 12.34%. The following is a comparative summary of expenditures by classification.

<b>Classification</b>	<b>2009-10 Budget</b>		<b>Increase/(Decrease) From 2008-09 Budget</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
Personal Services	\$1,374,514	11.73%	\$13,428	0.99%
Supplies	2,429,100	20.73%	23,500	0.98%
Services	571,212	4.87%	21,289	3.87%
Maintenance	2,118,662	18.08%	177,433	9.14%
Capital Outlay	18,421	0.16%	567	3.18%
Other Requirements	<u>376,896</u>	<u>3.22%</u>	<u>(18,397)</u>	<u>(4.65%)</u>
Total Operating	\$6,888,805	58.79%	\$217,820	3.27%
Equipment Replacement	<u>4,829,000</u>	<u>41.21%</u>	<u>1,069,050</u>	<u>28.44%</u>
<b>TOTAL</b>	\$11,717,805	100.00%	\$1,286,870	12.34%

The staffing level for the Equipment Service Fund is at 25.5, the same number as last year. The majority of the increase in the budget for Personal Services is attributed the rising cost of employee retirement benefits. Overall, the Personal Services category has realized an increase of \$13,428, or 0.99%, over last year's numbers.

The Supplies budget includes an additional \$23,500 for motor oil and fuel costs. This adjustment has been made in order to maintain and fuel the growing number of vehicles in the fleet.

The Services category has increased by \$21,289 due to an increase in the Communications division's equipment rental rates. Last year, Communications requisitioned a cargo van, a pickup, and a mid-sized sedan. The 2009-10 budgetary increase will cover the additional fleet maintenance and replacement costs of these 3 vehicles.

Maintenance expenditures have increased by \$177,433, or 9.14%, compared to last year's budget in order to keep pace with the cost of maintaining a growing fleet. The maintenance program maintains the vehicle and equipment fleet in a good, safe, and serviceable condition in an effort to reduce or eliminate costly repairs.

The budget for Capital Outlay has increased by \$567 compared to last year's budget. Adjustments are made to the budget for this category from year to year, depending upon which big-ticket items, if any, will be purchased.

The Other Requirements category consists of two line items: Lease Payments and General Fund Administrative Fee. The administrative fee is paid as compensation for services the General Fund provides to the Equipment Service Fund. In 2009-10, the budget for Other Requirements will decrease by \$18,397, largely due to a reassessment of the General Fund Administrative Fee.

# EQUIPMENT SERVICE FUND

## OVERVIEW

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

Equipment Replacement has increased by \$1,069,050, or 28.44%, compared to the 2008-09 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 2008-09, fund balance decreased by \$427,632 compared to the 2007-08 ending fund balance of \$3,528,098. This decrease, or use of fund balance was approved in the 2008-09 budget process to help pay for rising fuel costs and to fund the maintenance and replacement costs of a growing fleet. The 2009-10 budget is appropriated with projected revenues of \$10,907,410 using \$810,395 of available fund balance for needed equipment replacement. Repayment will be extended over the next few years. The scope of this fund is being broadened to include acquisitions of other major assets to be used by the operating funds. The projected 2009-10 ending fund balance for the Equipment Services Fund is expected to be \$2,290,071.

# EQUIPMENT SERVICE FUND

## CAPITAL OUTLAY

<b>Fund &amp; Department/Division</b>	<b>Item</b>	<b>Item Total</b>	<b>Total</b>
<b>Equipment Service Fund</b>			
Equipment Replacement	Police Sedan (16)	\$448,000	
	½ Ton Regular Cab Pickup (15)	315,000	
	½ Ton Extended Cab Pickup (5)	115,000	
	½ Ton Crew Cab Pickup (3)	75,000	
	¾ Ton Regular Cab Pickup (14)	322,000	
	¾ Ton Extended Cab Pickup (1)	26,000	
	¾ Ton Crew Cab Pickup (1)	28,000	
	Battalion Truck (1)	80,000	
	1 Ton DRW Cab & Chassis (1)	30,000	
	Flat Bed Truck (1)	130,000	
	Dump Truck (4)	320,000	
	Paint Striper (1)	300,000	
	Fire Truck (1)	250,000	
	Refuse Truck (5)	925,000	
	Roll-Off Refuse Truck (1)	150,000	
	Utility Vehicle, Industrial (6)	72,000	
	Forklift (2)	56,000	
	Dump Trailer (2)	16,000	
	Trailer, Light Duty (4)	12,000	
	Sweeper (2)	370,000	
	Riding Mowers (8)	136,000	
	Mowers, Batwing (2)	30,000	
	Cutters (3)	18,000	
	Farm Tractors (4)	260,000	
	Industrial Front Loader (1)	80,000	
	Skid Steer Loader (3)	90,000	
	LED Light Bar, Amber/Clear (22)	55,000	
	LED Light Bar, Amber/Clear (1)	3,500	
	Utility Body (7)	42,000	
	Lift Gate (7)	24,500	
	Bunker Gear	<u>50,000</u>	
	Subtotal Equipment Replacement		\$4,829,000
Communications	Machinery & Equipment	\$18,421	
	Subtotal Communications		<u>18,421</u>
<b>TOTAL CAPITAL OUTLAY – EQUIPMENT SERVICE FUND</b>			<b><u><u>\$4,847,421</u></u></b>

**CITY OF ODESSA**

**FY 2009-10**

**ADOPTED BUDGET**

Equipment Service Fund  
Detail by Department/Division

**EQUIPMENT SERVICE FUND**

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**DEPARTMENTS/DIVISIONS**

**Equipment Services**  
**Communications**  
**Equipment Replacement**

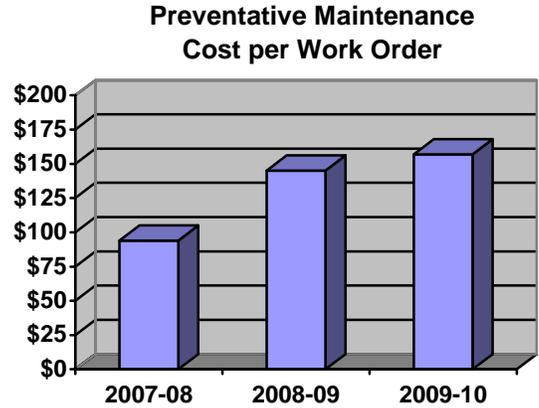
# EQUIPMENT SERVICES

**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. Focus on preventative maintenance to reduce future costs, and keep pace with the increasing volume of work orders while maintaining the level of customer satisfaction./(Service)



<b>Objectives / Performance Measures</b>	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
<b>Effectiveness</b>			
1. Percentage of Fleet Available for Use	99%	99%	99%
2. Quality of Service – Average Customer Satisfaction Ranking	99%	99%	99%
<b>Efficiency</b>			
1. Fleet Expenditure (All Vehicles & Equipment)	\$3,319	\$2,452	\$2,648
a. Solid Waste (Refuse Trucks)	\$21,605	\$26,042	\$28,125
b. Fire (Fire Trucks, Ambulances)	\$8,015	\$5,328	\$5,754
c. Police (Marked Police Units Only)	\$5,265	\$8,125	\$8,775
d. Light Vehicles	\$2,330	\$2,667	\$2,880
2. Maintenance Expenditure per Work Order	\$211	\$165	\$178
a. Solid Waste	\$353	\$1,100	\$1,188
b. Fire	\$736	\$220	\$238
c. Police	\$164	\$218	\$235
d. Light Vehicles	\$142	\$222	\$240
3. Preventative Maintenance Cost per Vehicle	\$487	\$542	\$585
a. Solid Waste	\$2,482	\$3,714	\$4,011
b. Fire	\$1,393	\$600	\$648
c. Police	\$680	\$668	\$721
d. Light Vehicles	\$431	\$560	\$605
4. Preventative Maintenance Cost per Work Order	\$94	\$145	\$157
a. Solid Waste	\$211	\$334	\$361
b. Fire	\$142	\$133	\$144
c. Police	\$66	\$85	\$92
d. Light Vehicles	\$64	\$86	\$93

## EQUIPMENT SERVICES

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$1,121,698	\$1,281,518	\$1,281,518	\$1,291,954
Supplies	2,430,828	2,388,713	2,388,600	2,412,100
Services	365,336	441,914	441,614	442,133
Maintenance	1,359,918	2,030,740	1,897,505	2,065,023
Capital Outlay	7,293	0	0	0
Lease Payments	799,987	714	714	0
Other Requirements	<u>351,367</u>	<u>394,579</u>	<u>394,579</u>	<u>376,896</u>
<b>Total Expenditures</b>	<b>\$6,436,427</b>	<b>\$6,538,178</b>	<b>\$6,404,530</b>	<b>\$6,588,106</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Director of Equipment Services	1	1	1
Garage Supervisor	1	1	1
Delivery Clerk	1	1	1
Golf Course Mechanic *	1	1	1
Equipment Mechanic Assistant	1	1	1
Tire Repairer	1	1	1
Senior Administrative Assistant	1	1	1
Auto Parts Supervisor	1	1	1
Secretary	1	0	0
Auto Parts Clerk	1	1	1
Paint & Body Technician	1	1	1
Auto/Truck Technician	11	11	11
Fleet Worker	2	2	2
Service Clerk	<u>0</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>24</b>	<b>24</b>	<b>24</b>
* Reports to Golf Course.			

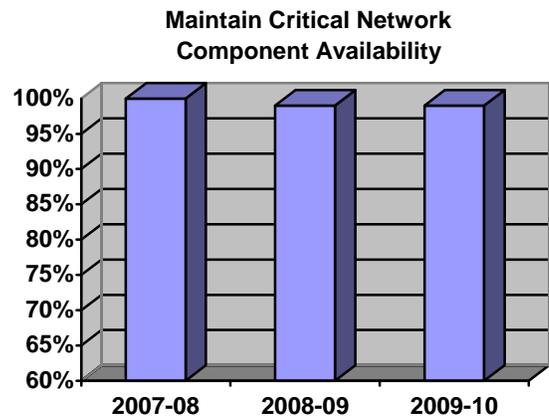
# COMMUNICATIONS

**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 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
1. Provide AS/400 system availability to meet all critical application scheduling requirements.	99%	99%	99%
2. Maintain critical network component availability at 95% or better of scheduled availability.	100%	99%	99%
3. Maintain central radio system availability 100% of the time.	99%	99%	99%
4. Respond to all critical computer and radio system emergencies within two hours.	100%	100%	100%
5. Maintain a customer work order satisfaction level of good/excellent 95% of the time.	100%	100%	100%

## COMMUNICATIONS

### Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$73,082	\$79,568	\$79,568	\$82,560
Supplies	10,716	17,734	17,000	17,000
Services	93,193	108,371	108,309	129,079
Maintenance	39,175	46,169	43,724	53,639
Capital Outlay	<u>11,822</u>	<u>17,854</u>	<u>17,854</u>	<u>18,421</u>
<b>Total Expenditures</b>	<b>\$227,988</b>	<b>\$269,696</b>	<b>\$266,455</b>	<b>\$300,699</b>

### Personnel by Job Title

	<b>2007-08</b> <u>Fiscal Year</u>	<b>2008-09</b> <u>Fiscal Year</u>	<b>2009-10</b> <u>Fiscal Year</u>
Senior Administrative Assistant *	1	1	1
Communications Coordinator	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	2	2	2
Funding Sources:			
General Fund *	.5	.5	.5
Equipment Service Fund	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
<b>Total Personnel</b>	2	2	2
* ½ Funded by Communications, ½ Funded by Public Safety Communications.			

# EQUIPMENT REPLACEMENT

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## Mission

Equipment Replacement is for the replacement of vehicles, machinery, and communication 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 equipment replacement needs of the City. Annual transfers are made to the Equipment Service Fund from user departments/divisions as rental charges on vehicles, machinery, and communication equipment utilized during the fiscal year. After the useful life is exhausted, the equipment is replaced with rental funds paid by user departments/divisions.

## Expenditures by Classification

	<b>2007-08</b> <u>Actual</u>	<b>2008-09</b> <u>Estimated</u>	<b>2008-09</b> <u>Budget</u>	<b>2009-10</b> <u>Budget</u>
Personal Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Services	0	0	0	0
Maintenance	49	0	0	0
Capital Outlay	2,730,602	3,759,950	3,759,950	4,829,000
Other Requirements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$2,730,651</b>	<b>\$3,759,950</b>	<b>\$3,759,950</b>	<b>\$4,829,000</b>

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

Risk Management Fund  
Overview

# RISK MANAGEMENT FUND

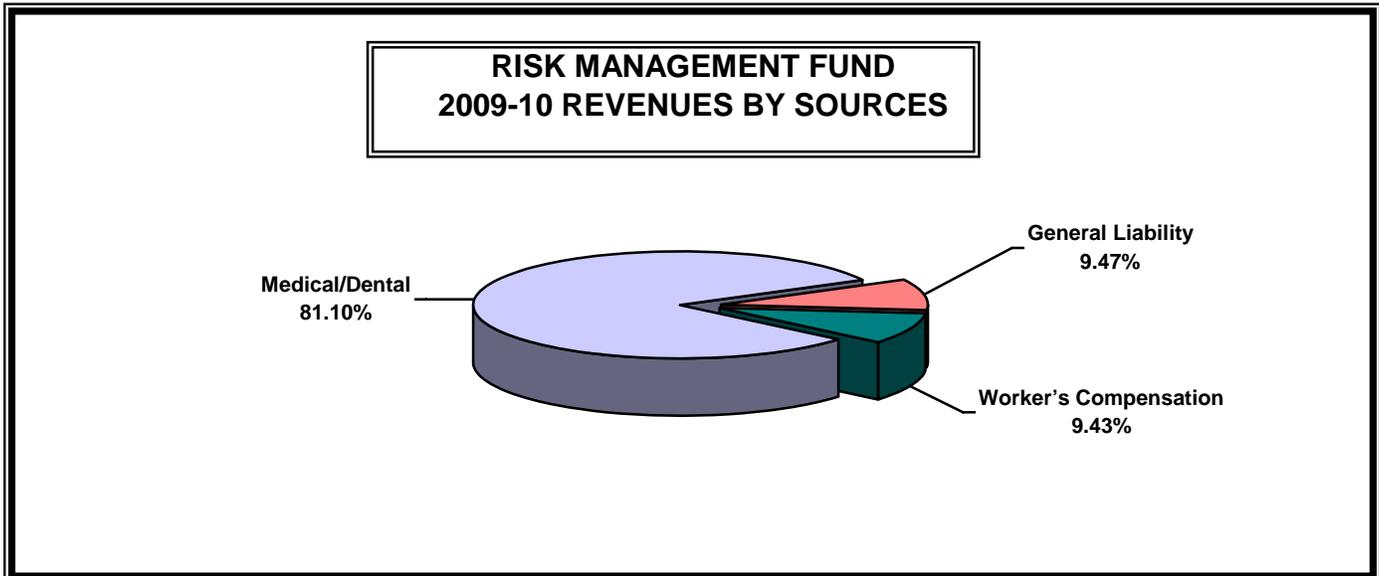
## OVERVIEW

	<b>2007-08 Actual</b>	<b>2008-09 Estimated</b>	<b>2008-09 Budget</b>	<b>2009-10 Budget</b>
<b>BEGINNING FUND BALANCE</b>	(\$1,712,733)	(\$1,394,440)	(\$1,726,080)	(\$1,288,047)
<b>CURRENT REVENUES</b>				
Medical/Dental	\$6,560,250	\$7,633,936	\$7,632,105	\$7,678,027
General Liability	898,156	890,000	890,000	890,000
Workers' Compensation	993,074	885,542	885,542	885,542
Interest	0	1,168	0	0
Insurance Claim Recovery	59,574	151,046	44,300	44,300
<b>TOTAL CURRENT REVENUES</b>	<b>\$8,511,054</b>	<b>\$9,561,692</b>	<b>\$9,451,947</b>	<b>\$9,497,869</b>
<b>TOTAL FINANCING SOURCES</b>	<b>\$6,798,321</b>	<b>\$8,167,252</b>	<b>\$7,725,867</b>	<b>\$8,209,822</b>
<b>EXPENDITURES</b>				
Administration	\$327,174	\$345,095	\$343,632	\$356,544
Benefits	1,001,075	1,630,688	1,630,688	1,633,498
Medical/Dental Claims	4,375,618	4,989,859	4,989,859	4,989,859
General Liability	857,602	849,680	849,680	849,680
Workers' Compensation	754,180	657,220	657,220	657,220
Health and Wellness	191,149	206,220	205,845	210,182
Clinical Services	395,125	404,470	402,956	401,308
GF Administrative Fee	290,838	372,067	372,067	376,130
<b>TOTAL EXPENDITURES</b>	<b>\$8,192,761</b>	<b>\$9,455,299</b>	<b>\$9,451,947</b>	<b>\$9,474,421</b>
<b>ENDING FUND BALANCE</b>	<b>(\$1,394,440)</b>	<b>(\$1,288,047)</b>	<b>(\$1,726,080)</b>	<b>(\$1,264,599)</b>

# RISK MANAGEMENT FUND

## OVERVIEW

Revenues	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
<b>Medical/Dental</b>				
Insurance Claim Recovery	\$25,047	\$25,000	\$25,000	\$25,000
Self Funding Insurance	6,482,549	7,557,736	7,555,905	7,582,222
Life Insurance	77,701	76,200	76,200	95,805
Interest Income	0	936	0	0
Subtotal Revenue	<u>\$6,585,297</u>	<u>\$7,659,872</u>	<u>\$7,657,105</u>	<u>\$7,703,027</u>
<b>General Liability</b>				
Self Funding Insurance	\$898,156	\$890,000	\$890,000	\$890,000
Auto Claim Recovery	20,404	4,000	4,000	4,000
G/L Claim Recovery	1,494	112,046	5,300	5,300
Property Insurance Recovery	0	0	0	0
Interest Income	0	123	0	0
Subtotal Revenue	<u>\$920,054</u>	<u>\$1,006,169</u>	<u>\$899,300</u>	<u>\$899,300</u>
<b>Worker's Compensation</b>				
Self Funding Insurance	\$993,074	\$885,542	\$885,542	\$885,542
WC Claim Recovery	12,629	10,000	10,000	10,000
Interest Income	0	109	0	0
Subtotal Revenue	<u>\$1,005,703</u>	<u>\$895,651</u>	<u>\$895,542</u>	<u>\$895,542</u>
<b>Total Revenue</b>	<u><u>\$8,511,054</u></u>	<u><u>\$9,561,692</u></u>	<u><u>\$9,451,947</u></u>	<u><u>\$9,497,869</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 \$7,703,027, or 81.10% of total revenue for the entire fund. This revenue is obtained through internal service deductions to all applicable funds employing full-time personnel (84.85%), dependent coverage premiums collected through payroll deduction (4.64%), where applicable, and retiree premium collections (10.51%). 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 2009-10. It is anticipated that the revenues generated in the upcoming year will be sufficient to cover increases in employee benefits and fleet maintenance costs.

<u>Source</u>	<b>2009-10 Budget</b>		<b>Increase/(Decrease) from 2008-09 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Medical/Dental	\$7,703,027	81.10%	\$45,922	0.60%
General Liability	899,300	9.47%	0	0.00%
Workers' Compensation	<u>895,542</u>	<u>9.43%</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL</b>	<b>\$9,497,869</b>	<b>100.00%</b>	<b>\$45,922</b>	<b>0.49%</b>

The 2009-10 budgeted revenues total \$9,497,869, an increase of 0.49% over the 2008-09 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. There is currently a \$50 co-payment for well-man and well-woman care, and a \$25 co-pay for well-child visits. Depending upon which insurance plan the employee chooses, the co-pay for emergency room visits ranges from \$80 to \$160, and a co-pay of between \$240 and \$480 applies to hospital stays. 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 cost.

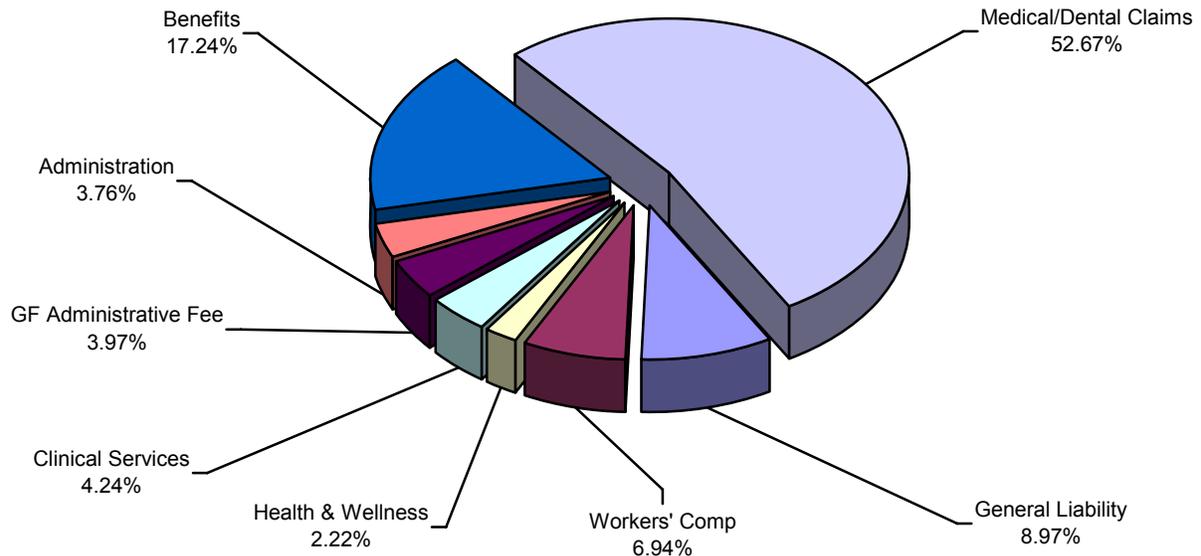
# RISK MANAGEMENT FUND

## OVERVIEW

### Expenditures By Classification

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
Administration	\$327,174	\$345,095	\$343,632	\$356,544
Benefits	1,001,075	1,630,688	1,630,688	1,633,498
Medical/Dental Claims	4,375,618	4,989,859	4,989,859	4,989,859
General Liability	857,602	849,680	849,680	849,680
Worker's Compensation	754,180	657,220	657,220	657,220
Health and Wellness	191,149	206,220	205,845	210,182
Clinical Services	395,125	404,470	402,956	401,308
GF Administrative Fee	290,838	372,067	372,067	376,130
<b>Total Expenditures</b>	<b>\$8,192,761</b>	<b>\$9,455,299</b>	<b>\$9,451,947</b>	<b>\$9,474,421</b>

### RISK MANAGEMENT FUND 2009-10 EXPENDITURES BY CLASSIFICATION



# RISK MANAGEMENT FUND

## OVERVIEW

### Expenditures

The total projected expenditures for the 2009-10 fiscal year are anticipated to increase \$22,474, or 0.24%, over the 2008-09 operating expenditures budgeted. The following is a comparative summary of expenditures by classification.

<u>Classification</u>	<b>2009-10 Budget</b>		<b>Increase/(Decrease) From 2008-09 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Administration	\$356,544	3.76%	\$12,912	3.76%
Benefits	1,633,498	17.24%	2,810	0.17%
Medical/Dental Claims	4,989,859	52.67%	0	0.00%
General Liability	849,680	8.97%	0	0.00%
Workers' Compensation	657,220	6.94%	0	0.00%
Health & Wellness	210,182	2.22%	4,337	2.11%
Clinical Services	401,308	4.24%	(1,648)	(0.41%)
Other Requirements	<u>376,130</u>	<u>3.97%</u>	<u>4,063</u>	<u>1.09%</u>
<b>TOTAL</b>	<b>\$9,474,421</b>	<b>100.00%</b>	<b>\$22,474</b>	<b>0.24%</b>

This year, most of the Risk Management division budgets have realized an increase compared to the previous year, with the majority of the increase being attributed to the Administration Division. The Administration increase of \$12,912 represents 57.45% of the overall increase in the fund's budget. The additional monies will be used to cover increases in fleet maintenance and replacement costs.

Budgetary increases for Benefits and Other Requirements make up 30.58% of the overall increase in fund expenditures. The \$2,810 increase in the Benefits division's budget will be used to cover the rising cost of employee retirement benefits, while the additional \$4,063 in Other Requirements will pay for the increase in the General Fund Administrative Fee, which covers the cost of various internal services.

The Medical/Dental Claims, General Liability, and Workers' Compensation divisions will not realize any budgetary changes in 2009-10, as efforts continue to be made to control these types of costs.

The Health and Wellness and Clinical Services divisions will experience changes in their budgets due to a reassessment of janitorial services costs. The bid for janitorial services for 2009-10 includes a precise breakdown of costs, based on square footage. As a result, the Health and Wellness division will see a \$4,337 budgetary increase for janitorial services, while the Clinical Services division will realize a \$1,648 decrease.

# RISK MANAGEMENT FUND

## OVERVIEW

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

### **Fund Balance**

Over the past several years, the Risk Management Fund has been operating with a negative fund balance, due to escalating costs in the area of Medical/Dental claims. However, efforts have been made to reverse the deficit situation by increasing insurance premiums and deductibles for retirees, employees and their dependents, implementing a Health and Wellness Program, and opening the Family Health Clinic.

In 2007-08, the fund balance for the Risk Management Fund was negative \$1,349,440. In 2008-09, the fund balance was negative \$1,288,047. This \$106,393 decrease in the deficit is an indication that the strategies that have been implemented over the past few years are working. Repayment of the 2009-10 projected ending fund balance deficit of \$1,264,599 will extend over the next several years.

# RISK MANAGEMENT FUND

## CAPITAL OUTLAY

<b>Fund and Department/Division</b>	<b>Item</b>	<b>Item Total</b>	<b>Total</b>
<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 2009-10**

**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

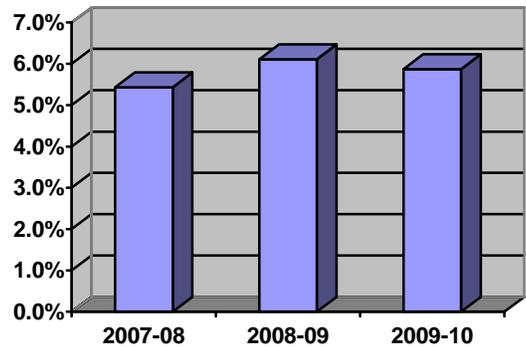
**Mission**

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 to expand network of physicians & facilities./(Excellence)

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



**Objectives / Performance Measures**

Effectiveness

	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
1. Percentage of Risk Management Expenditures to Total City Budget	5.43%	6.11%	5.87%
2. At Fault Motor Vehicle Accidents	40	40	40
3. Number of Vehicle Accidents Per 100,000 Miles Driven	.77	.77	.75
4. Workers' Compensation Lost Work Days	276	250	250
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	\$1,623	\$1,593	\$1,500

## RISK MANAGEMENT

### Expenditures by Classification (Administration)

	<b>2007-08 <u>Actual</u></b>	<b>2008-09 <u>Estimated</u></b>	<b>2008-09 <u>Budget</u></b>	<b>2009-10 <u>Budget</u></b>
Personal Services	\$271,501	\$286,282	\$286,282	\$288,202
Supplies	27,372	28,157	26,800	26,800
Services	25,600	30,156	30,050	41,042
Maintenance	98	500	500	500
Capital Outlay	2,603	0	0	0
Lease Payment	0	0	0	0
GF Administrative Fee Transfer	<u>290,838</u>	<u>372,067</u>	<u>372,067</u>	<u>376,130</u>
<b>Total Expenditures</b>	<b>\$618,012</b>	<b>\$717,162</b>	<b>\$715,699</b>	<b>\$732,674</b>

### Personnel by Job Title

	<b>2007-08 <u>Fiscal Year</u></b>	<b>2008-09 <u>Fiscal Year</u></b>	<b>2009-10 <u>Fiscal Year</u></b>
Director of Risk Management	1	1	1
Claims Processor	2	2	2
Health & Wellness Coordinator	1	1	1
Director of Employee Health Services	1	1	1
Medical Assistant	3	3	3
Benefits Supervisor	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>14</b>	<b>14</b>	<b>14</b>

## RISK MANAGEMENT FUND

### Benefits/Medical & Dental Claims

	<b><u>2007-08 Actual</u></b>	<b><u>2008-09 Estimated</u></b>	<b><u>2008-09 Budget</u></b>	<b><u>2009-10 Budget</u></b>
Personal Services	\$207,121	\$250,092	\$250,092	\$252,702
Supplies	10,752	20,882	20,882	20,882
Services	20,323	15,102	15,102	15,302
Maintenance	10,934	4,000	4,000	4,000
Capital Outlay	1,904	0	0	0
Insurance Requirements	<u>5,125,659</u>	<u>6,330,471</u>	<u>6,330,471</u>	<u>6,330,471</u>
<b>Total Expenditures</b>	<b>\$5,376,693</b>	<b>\$6,620,547</b>	<b>\$6,620,547</b>	<b>\$6,623,357</b>

### Health and Wellness

	<b><u>2007-08 Actual</u></b>	<b><u>2008-09 Estimated</u></b>	<b><u>2008-09 Budget</u></b>	<b><u>2009-10 Budget</u></b>
Personal Services	\$100,047	\$110,561	\$110,561	\$111,286
Supplies	25,069	39,705	39,330	39,330
Services	53,692	27,254	27,254	30,866
Maintenance	434	25,200	25,200	25,200
Capital Outlay	<u>11,907</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
<b>Total Expenditures</b>	<b>\$191,149</b>	<b>\$206,220</b>	<b>\$205,845</b>	<b>\$210,182</b>

## RISK MANAGEMENT FUND

### General Liability Expenditures

	<b>2007-08 <u>Actual</u></b>	<b>2008-09 <u>Estimated</u></b>	<b>2008-09 <u>Budget</u></b>	<b>2009-10 <u>Budget</u></b>
Personal Services	\$12,853	\$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	<u>844,749</u>	<u>839,068</u>	<u>839,068</u>	<u>839,068</u>
<b>Total Expenditures</b>	<b>\$857,602</b>	<b>\$849,680</b>	<b>\$849,680</b>	<b>\$849,680</b>

### Workers' Compensation Expenditures

	<b>2007-08 <u>Actual</u></b>	<b>2008-09 <u>Estimated</u></b>	<b>2008-09 <u>Budget</u></b>	<b>2009-10 <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>754,180</u>	<u>657,220</u>	<u>657,220</u>	<u>657,220</u>
<b>Total Expenditures</b>	<b>\$754,180</b>	<b>\$657,220</b>	<b>\$657,220</b>	<b>\$657,220</b>

## RISK MANAGEMENT FUND

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### Clinical Services

	<b><u>2007-08</u></b> <b><u>Actual</u></b>	<b><u>2008-09</u></b> <b><u>Estimated</u></b>	<b><u>2008-09</u></b> <b><u>Budget</u></b>	<b><u>2009-10</u></b> <b><u>Budget</u></b>
Personal Services	\$233,805	\$248,605	\$248,605	\$250,199
Supplies	102,360	99,170	98,690	98,690
Services	50,450	43,161	43,161	39,919
Maintenance	350	2,500	2,500	2,500
Capital Outlay	<u>8,160</u>	<u>11,034</u>	<u>10,000</u>	<u>10,000</u>
<b>Total Expenditures</b>	<b>\$395,125</b>	<b>\$404,470</b>	<b>\$402,956</b>	<b>\$401,308</b>

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

Debt Service Fund  
Overview

# DEBT SERVICE FUND

## OVERVIEW

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
<b>BEGINNING FUND BALANCE</b>	\$280,798	\$308,390	\$399,504	\$308,390
<b>CURRENT REVENUES</b>				
Ad Valorem Tax Revenue	\$2,633,559	\$3,026,112	\$3,026,112	\$2,925,686
Interest Income	31,181	0	0	0
<b>TOTAL CURRENT REVENUES</b>	\$2,664,740	\$3,026,112	\$3,026,112	\$2,925,686
<b>TOTAL FINANCING SOURCES</b>	\$2,945,538	\$3,334,502	\$3,425,616	\$3,234,076
<b>EXPENDITURES</b>				
1998 Certificates of Obligation	\$391,705	\$395,390	\$395,390	\$0
2000 Certificates of Obligation	414,255	412,055	412,055	415,328
2001 Certificates of Obligation	222,473	221,220	221,220	219,718
2004 Certificates of Obligation	294,879	346,073	346,073	292,135
2005 Certificates of Obligation	253,098	325,338	325,338	325,694
2006 Certificates of Obligation	782,099	778,536	778,536	779,011
2006 Refunding Issue	275,400	278,700	278,700	276,900
2007 Certificates of Obligation	0	263,800	263,800	232,400
2009 Certificates of Obligation	0	0	0	379,500
Bank Services Charges	3,239	5,000	5,000	5,000
<b>TOTAL EXPENDITURES</b>	\$2,637,148	\$3,026,112	\$3,026,112	\$2,925,686
<b>ENDING FUND BALANCE</b>	\$308,390	\$308,390	\$399,504	\$308,390

# 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 2000, Certificates of Obligation, Series 2000 were issued in the amount of \$7,800,000. The funds generated from the sale were designated for street, park, and facility improvements.

Early in 2001, an ordinance authorizing the issuance of \$2,550,000 in Certificates of Obligations, Series 2001 was approved, with the proceeds being used to construct the aquatic facility.

In 2004, City Council approved an ordinance authorizing the issuance of \$5,795,000 in Certificates of Obligation, Series 2004. Proceeds were used to fund certain Capital Improvement projects, including the construction of two major street interchanges, improvements to the City's computer system, and various park and street improvements.

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. Proceeds were used to fund a new skate park, improvements to existing parks, and certain 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 this refunded principal.

# 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).

In 2001, the City refunded and restructured all outstanding revenue bonds to take advantage of lower interest rates (Series 1992A, 1992B, and Series 1992). The bonds were reissued to lower the overall debt service requirement, reducing the cash reserve fund by purchasing a \$5,000,000 surety bond.

The debt service requirement for 2002-03 of \$4,604,175 decreased \$2,000 compared to the previous year and represented 16.2% of the operating expenditure budget of the Water and Sewer Enterprise Fund.

In 2003-04, the debt service requirement of \$4,604,800 increased \$625 compared to the previous year. The debt service requirement represented 15.4% of the operating budget of the Water and Sewer Enterprise Fund.

The debt service requirement for 2004-05 was \$4,604,800, the same requirement as in 2003-04, and represented 15.2% of the operating budget of the Water and Sewer Enterprise Fund.

In 2005-06, the debt service requirement was \$4,606,550, a \$1,750 increase over the previous year. This requirement made up 14.6% of the operating budget of the Water and Sewer Fund.

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 used to fund major water and sewer improvements.

The debt service requirement for 2008-09 is \$7,664,269, a \$437,421 increase over last year's number. This year's debt service requirement represents 19.40% of the operating budget of the Water and Sewer Enterprise Fund.

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.

# GENERAL DEBT SERVICE FUND

## GENERAL DEBT SERVICE FUND 2009-10

### CITY OF ODESSA COMBINED SCHEDULE OF GENERAL DEBT SERVICE SEPTEMBER 30, 2009

	SERIES 2000 CERTIFICATES OF OBLIGATION			SERIES 2001 CERTIFICATES OF OBLIGATION		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2010	405,000	10,328	415,328	110,000	109,718	219,718
2011	-	-	-	115,000	103,485	218,485
2012	-	-	-	125,000	97,365	222,365
2013	-	-	-	130,000	90,863	220,863
2014	-	-	-	140,000	83,978	223,978
2015	-	-	-	145,000	76,710	221,710
2016	-	-	-	150,000	69,188	219,188
2017	-	-	-	160,000	61,243	221,243
2018	-	-	-	170,000	52,703	222,703
2019	-	-	-	180,000	43,558	223,558
2020	-	-	-	245,000	32,401	277,401
2021	-	-	-	490,000	12,985	502,985
	<u>\$405,000</u>	<u>\$10,328</u>	<u>\$415,328</u>	<u>\$2,160,000</u>	<u>\$834,197</u>	<u>\$2,994,197</u>

# GENERAL DEBT SERVICE FUND

## GENERAL DEBT SERVICE FUND 2009-10

### CITY OF ODESSA COMBINED SCHEDULE OF GENERAL DEBT SERVICE SEPTEMBER 30, 2009

	SERIES 2004 CERTIFICATES OF OBLIGATION			SERIES 2005 CERTIFICATES OF OBLIGATION		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2010	50,000	242,135	292,135	115,000	210,694	325,694
2011	55,000	239,379	294,379	125,000	205,594	330,594
2012	75,000	235,966	310,966	130,000	200,013	330,013
2013	110,000	231,110	341,110	135,000	194,050	329,050
2014	115,000	225,779	340,779	140,000	187,863	327,863
2015	125,000	220,679	345,679	145,000	181,450	326,450
2016	220,000	213,348	433,348	170,000	174,660	344,660
2017	250,000	203,360	453,360	190,000	167,190	357,190
2018	315,000	191,354	506,354	320,000	156,608	476,608
2019	350,000	177,048	527,048	350,000	142,705	492,705
2020	470,000	158,978	628,978	475,000	125,586	600,586
2021	570,000	135,695	705,695	495,000	105,459	600,459
2022	840,000	103,760	943,760	515,000	84,373	599,373
2023	890,000	64,180	954,180	550,000	61,870	611,870
2024	940,000	21,855	961,855	555,000	38,250	593,250
2025	-	-	-	605,000	13,159	618,159
	<u>\$5,375,000</u>	<u>\$2,664,626</u>	<u>\$8,039,626</u>	<u>\$5,015,000</u>	<u>\$2,249,524</u>	<u>\$7,264,524</u>

# GENERAL DEBT SERVICE FUND

## GENERAL DEBT SERVICE FUND 2009-10

### CITY OF ODESSA COMBINED SCHEDULE OF GENERAL DEBT SERVICE SEPTEMBER 30, 2009

	SERIES 2006 CERTIFICATES OF OBLIGATION			SERIES 2006 REFUNDING ISSUE		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2010	365,000	414,011	779,011	45,000	231,900	276,900
2011	380,000	393,524	773,524	475,000	221,500	696,500
2012	400,000	372,074	772,074	495,000	202,100	697,100
2013	415,000	349,661	764,661	515,000	181,900	696,900
2014	435,000	329,549	764,549	540,000	160,800	700,800
2015	460,000	311,649	771,649	565,000	138,700	703,700
2016	480,000	292,609	772,609	595,000	115,500	710,500
2017	500,000	272,144	772,144	630,000	91,000	721,000
2018	525,000	250,231	775,231	655,000	65,300	720,300
2019	550,000	226,844	776,844	690,000	38,400	728,400
2020	580,000	201,839	781,839	615,000	12,300	627,300
2021	605,000	175,321	780,321	-	-	-
2022	635,000	147,421	782,421	-	-	-
2023	670,000	117,724	787,724	-	-	-
2024	705,000	86,099	791,099	-	-	-
2025	740,000	52,864	792,864	-	-	-
2026	775,000	17,922	792,922	-	-	-
	<u>\$9,220,000</u>	<u>\$4,011,486</u>	<u>\$13,231,486</u>	<u>\$5,820,000</u>	<u>\$1,459,400</u>	<u>\$7,279,400</u>

# GENERAL DEBT SERVICE FUND

## GENERAL DEBT SERVICE FUND 2009-10

### CITY OF ODESSA COMBINED SCHEDULE OF GENERAL DEBT SERVICE SEPTEMBER 30, 2009

	SERIES 2007 CERTIFICATES OF OBLIGATION			SERIES 2009 REFUNDING ISSUE		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2010	20,000	212,400	232,400	275,000	104,500	379,500
2011	20,000	211,600	231,600	285,000	97,525	382,525
2012	30,000	210,600	240,600	290,000	91,050	381,050
2013	40,000	209,200	249,200	300,000	82,925	382,925
2014	45,000	207,500	252,500	315,000	73,700	388,700
2015	40,000	205,800	245,800	325,000	63,288	388,288
2016	45,000	203,875	248,875	335,000	50,900	385,900
2017	45,000	201,625	246,625	350,000	37,200	387,200
2018	55,000	199,125	254,125	370,000	22,800	392,800
2019	65,000	196,125	261,125	385,000	7,700	392,700
2020	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>\$4,295,000</u>	<u>\$2,972,350</u>	<u>\$7,267,350</u>	<u>\$3,230,000</u>	<u>\$631,588</u>	<u>\$3,861,588</u>

# GENERAL DEBT SERVICE FUND

## GENERAL DEBT SERVICE FUND 2009-10

### CITY OF ODESSA COMBINED SCHEDULE OF GENERAL DEBT SERVICE SEPTEMBER 30, 2009

	<u>PRINCIPAL</u>	<u>TOTAL INTEREST</u>	<u>TOTAL</u>
2010	1,385,000	1,535,686	2,920,686
2011	1,455,000	1,472,607	2,927,607
2012	1,545,000	1,409,168	2,954,168
2013	1,645,000	1,339,709	2,984,709
2014	1,730,000	1,269,169	2,999,169
2015	1,805,000	1,198,276	3,003,276
2016	1,995,000	1,120,080	3,115,080
2017	2,125,000	1,033,762	3,158,762
2018	2,410,000	938,121	3,348,121
2019	2,570,000	832,380	3,402,380
2020	2,465,000	723,604	3,188,604
2021	2,610,000	608,710	3,218,710
2022	2,465,000	491,679	2,956,679
2023	2,600,000	375,774	2,975,774
2024	2,730,000	252,704	2,982,704
2025	1,890,000	145,648	2,035,648
2026	1,385,000	68,672	1,453,672
2027	710,000	17,750	727,750
	<u>\$35,520,000</u>	<u>\$14,833,499</u>	<u>\$50,353,499</u>

# SCHEDULE OF REVENUE BOND REQUIREMENT

## WATER AND SEWER DEBT 2009-10

### CITY OF ODESSA COMBINED SCHEDULE OF REVENUE BOND REQUIREMENTS SEPTEMBER 30, 2009

	SERIES 2001 REFUNDING REVENUE BONDS			SERIES 2006 REFUNDING REVENUE BONDS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2010	3,365,000	584,481	3,949,481	70,000	506,600	576,600
2011	3,540,000	407,819	3,947,819	70,000	503,800	573,800
2012	-	-	-	2,955,000	443,300	3,398,300
2013	-	-	-	3,070,000	322,800	3,392,800
2014	-	-	-	3,205,000	197,300	3,402,300
2015	-	-	-	3,330,000	66,600	3,396,600
	<u>\$6,905,000</u>	<u>\$992,300</u>	<u>\$7,897,300</u>	<u>\$12,700,000</u>	<u>\$2,040,400</u>	<u>\$14,740,400</u>

# SCHEDULE OF REVENUE BOND REQUIREMENT

## WATER AND SEWER DEBT 2009-10

### CITY OF ODESSA COMBINED SCHEDULE OF REVENUE BOND REQUIREMENTS SEPTEMBER 30, 2009

	SERIES 2007 CERTIFICATES OF OBLIGATION			SERIES 2009 REFUNDING REVENUE BONDS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2010	-	3,142,750	3,142,750	30,000	121,625	151,625
2011	-	3,142,750	3,142,750	30,000	120,875	150,875
2012	-	3,142,750	3,142,750	960,000	108,575	1,068,575
2013	-	3,142,750	3,142,750	985,000	81,800	1,066,800
2014	-	3,142,750	3,142,750	1,015,000	51,800	1,066,800
2015	-	3,142,750	3,142,750	1,045,000	18,288	1,063,288
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>\$62,855,000</u>	<u>\$39,576,125</u>	<u>\$102,431,125</u>	<u>\$4,065,000</u>	<u>\$502,963</u>	<u>\$4,567,963</u>

# SCHEDULE OF REVENUE BOND REQUIREMENT

## WATER AND SEWER DEBT 2009-10

### CITY OF ODESSA COMBINED SCHEDULE OF REVENUE BOND REQUIREMENTS SEPTEMBER 30, 2009

	<u>PRINCIPAL</u>	<u>TOTAL INTEREST</u>	<u>TOTAL</u>
2010	3,465,000	4,355,456	7,820,456
2011	3,640,000	4,175,244	7,815,244
2012	3,915,000	3,694,625	7,609,625
2013	4,055,000	3,547,350	7,602,350
2014	4,220,000	3,391,850	7,611,850
2015	4,375,000	3,227,638	7,602,638
2016	3,920,000	3,044,750	6,964,750
2017	4,120,000	2,843,750	6,963,750
2018	4,330,000	2,632,500	6,962,500
2019	4,555,000	2,410,375	6,965,375
2020	4,785,000	2,176,875	6,961,875
2021	5,035,000	1,931,375	6,966,375
2022	5,290,000	1,673,250	6,963,250
2023	5,560,000	1,402,000	6,962,000
2024	5,850,000	1,116,750	6,966,750
2025	6,150,000	816,750	6,966,750
2026	6,465,000	501,375	6,966,375
2027	6,795,000	169,875	6,964,875
	<u>\$86,525,000</u>	<u>\$43,111,788</u>	<u>\$129,636,788</u>

## 2009-10 OUTSTANDING LEASE AGREEMENTS

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

Year	Fire Truck Lease Contract		
	Principal	Interest	Total
2009-10	407,976	126,775	534,751
2010-11	424,666	110,085	534,751
2011-12	442,039	92,712	534,751
2012-13	460,123	74,628	534,751
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>3,231,226</u>	<u>\$ 512,030</u>	<u>\$ 3,743,256</u>

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

Community Development Fund  
Overview

# COMMUNITY DEVELOPMENT FUND

## OVERVIEW

	<b>2006-07 Budget</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>	<b>2009-10 Budget</b>
<b>BEGINNING FUND BALANCE</b>	\$0	\$0	\$0	\$0
<b>CURRENT REVENUES</b>				
Block Grant Funds (CDBG)	\$1,161,037	\$1,157,999	\$1,118,287	\$1,133,482
Unprogrammed Funds	194,254	70,760	139,953	247,999
HOME Grant Funds	465,651	461,478	447,394	497,182
<b>TOTAL CURRENT REVENUES</b>	<b>\$1,820,942</b>	<b>\$1,690,237</b>	<b>\$1,705,634</b>	<b>\$1,878,663</b>
<b>TOTAL FINANCING SOURCES</b>	<b>\$1,820,942</b>	<b>\$1,690,237</b>	<b>\$1,705,634</b>	<b>\$1,878,663</b>
<b>EXPENDITURES</b>				
Personal Services	\$429,275	\$436,001	\$486,564	\$503,436
Supplies	46,288	41,250	33,289	24,561
Services	146,714	134,382	112,239	135,032
Maintenance	500	8,000	8,000	8,000
Capital Outlay	6,410	8,500	4,000	4,000
Projects/Programs	1,191,755	1,062,104	1,061,542	1,203,634
<b>TOTAL EXPENDITURES</b>	<b>\$1,820,942</b>	<b>\$1,690,237</b>	<b>\$1,705,634</b>	<b>\$1,878,663</b>
<b>ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# COMMUNITY DEVELOPMENT FUND

## OVERVIEW

	2009-10 Budget
<b>Beginning Fund Balance</b>	\$0
<b>Current Revenues</b>	
Block Grant Funds (CDBG)	\$1,133,482
Unprogrammed Funds	247,999
HOME Grant Funds	497,182
<b>Total Current Revenues</b>	<b>\$1,878,663</b>
<b>Total Financing Sources</b>	<b>\$1,878,663</b>
<b>Expenditures:</b>	
Program Administration	\$219,103
Housing Rehabilitation	361,501
Demolition Program	223,000
Neighborhood Development Services	220,589
HOME Program	650,426
Odessa Affordable Housing	80,000
Main Street Facade Improvement Program	9,044
Vacant Lot Clearance Program	15,000
Meals on Wheels	25,000
Permian Basin Centers (MHMR)	75,000
<b>Total Expenditures</b>	<b>\$1,878,663</b>
<b>Ending Fund Balance</b>	<b>\$0</b>

# COMMUNITY DEVELOPMENT FUND

## CAPITAL OUTLAY

Fund and Department/Division	Item	Item Total	Total
<b>COMMUNITY DEVELOPMENT</b>			
CD Administration	Furniture & Office Equipment	\$1,000	
	Machinery & Equipment	1,000	
	Data Processing Equipment	<u>2,000</u>	
	Subtotal CD Administration		\$4,000
<b>TOTAL CAPITAL OUTLAY – COMMUNITY DEV. FUND</b>			<u><b>\$4,000</b></u>

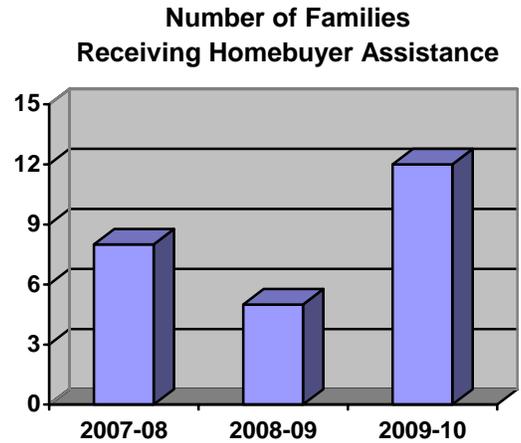
# COMMUNITY DEVELOPMENT

**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)



**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 7 families through a down payment and closing cost assistance program.
4. Continue to provide human services assistance (assist proposed 300 persons).

	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
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	7	6	11
	6	1	2
	8	5	12
	320%	100%	100%

## COMMUNITY DEVELOPMENT

### Expenditures by Classification

	<b><u>2006-07</u></b> <b><u>Budget</u></b>	<b><u>2007-08</u></b> <b><u>Budget</u></b>	<b><u>2008-09</u></b> <b><u>Budget</u></b>	<b><u>2009-10</u></b> <b><u>Budget</u></b>
Personal Services	\$429,275	\$436,001	\$486,564	\$503,436
Supplies	46,288	41,250	33,289	24,561
Services	146,714	134,382	112,239	135,032
Maintenance	500	8,000	8,000	8,000
Capital Outlay	6,410	8,500	4,000	4,000
Projects/Programs	<u>1,191,755</u>	<u>1,062,104</u>	<u>1,061,542</u>	<u>1,203,634</u>
<b>Total Expenditures</b>	<b>\$1,820,942</b>	<b>\$1,690,237</b>	<b>\$1,705,634</b>	<b>\$1,878,663</b>

### Personnel by Job Title

	<b><u>2007-08</u></b> <b><u>Fiscal Year</u></b>	<b><u>2008-09</u></b> <b><u>Fiscal Year</u></b>	<b><u>2009-10</u></b> <b><u>Fiscal Year,</u></b>
Director of Community Development**	1	1	1
Program Manager	1	1	1
Program Assistant	1	1	1
Neighborhood Svcs Supervisor***	1	1	1
Housing Assistant	1	1	1
Demolition Inspector	1	1	1
Housing Rehab Specialist *	1	1	1
Code Enforcement Officer	3	3	3
Housing Construction Coordinator	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total Personnel</b>	<b>11</b>	<b>11</b>	<b>11</b>
Funding Sources:			
Community Development	8.5	8.5	8.5
HOME*	1	1	1
General Fund**	1	1	1
Solid Waste***	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Total Personnel	11	11	11

**CITY OF ODESSA**

**FY 2009-10**

**ADOPTED BUDGET**

Ratliff Ranch Golf Course Fund  
Overview

# RATLIFF RANCH GOLF COURSE FUND

## OVERVIEW

	<b>2007-08 Actual</b>	<b>2008-09 Estimated</b>	<b>2008-09 Budget</b>	<b>2009-10 Budget</b>
<b>BEGINNING FUND BALANCE</b>	(\$977,686)	(\$1,742,262)	(\$1,601,268)	(\$1,811,201)
<b>CURRENT REVENUES</b>				
Green Fees	\$152,032	\$555,500	\$516,575	\$555,500
Pro Shop Sales	54,886	200,000	150,000	200,000
Range Tokens	7,560	36,000	20,000	36,000
Grill Rental	0	16,000	20,000	16,000
Carts	57,802	265,000	251,460	265,000
GF Transfer In	200,000	200,000	200,000	200,000
Other Revenue	2,550	2,000	22,000	2,000
<b>TOTAL CURRENT REVENUES</b>	\$474,830	\$1,274,500	\$1,180,035	\$1,274,500
<b>TOTAL FINANCING SOURCES</b>	(\$502,856)	(\$467,762)	(\$421,233)	(\$536,701)
<b>EXPENDITURES</b>				
Personal Services	\$535,992	\$525,243	\$525,243	\$540,017
Supplies	190,850	231,641	225,883	225,883
Services	440,151	524,281	524,281	573,062
Maintenance	66,982	57,772	57,772	57,772
Capital Outlay	929	0	0	0
Other	4,502	4,502	4,502	0
<b>TOTAL EXPENDITURES</b>	\$1,239,406	\$1,343,439	\$1,337,681	\$1,396,734
<b>ENDING FUND BALANCE</b>	(\$1,742,262)	(\$1,811,201)	(\$1,758,914)	(\$1,933,435)

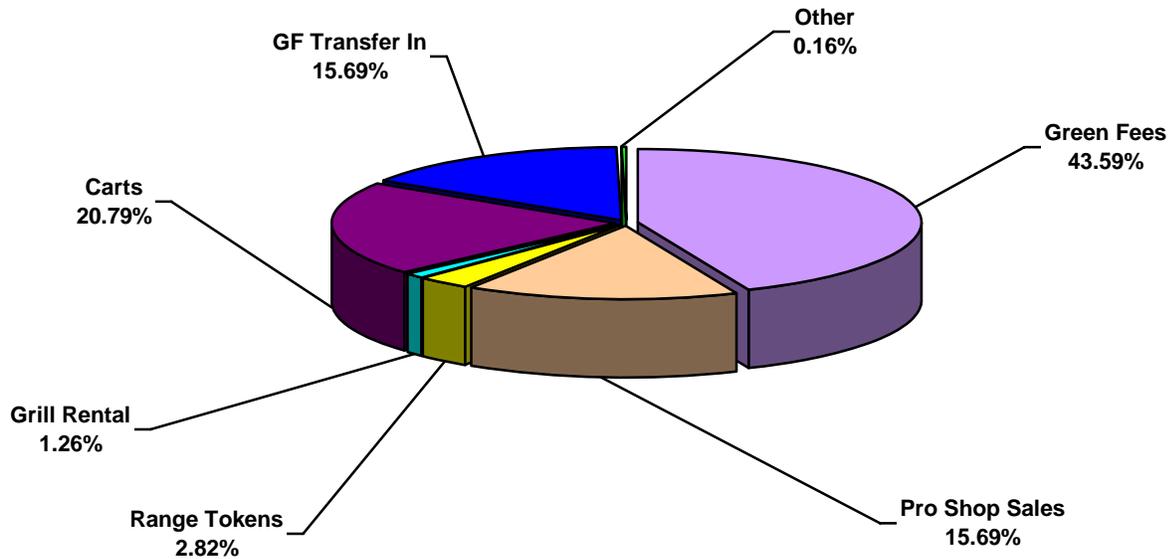
# RATLIFF RANCH GOLF COURSE FUND

## OVERVIEW

### Revenues

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
Green Fees	\$152,032	\$555,500	\$516,575	\$555,500
Pro Shop Sales	54,886	200,000	150,000	200,000
Range Tokens	7,560	36,000	20,000	36,000
Grill Rental	0	16,000	20,000	16,000
Carts	57,802	265,000	251,460	265,000
GF Transfer In	200,000	200,000	200,000	200,000
Other Revenue	2,550	2,000	22,000	2,000
<b>Total Revenue</b>	<b>\$474,830</b>	<b>\$1,274,500</b>	<b>\$1,180,035</b>	<b>\$1,274,500</b>

### RATLIFF RANCH GOLF COURSE FUND 2009-10 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 time, it is anticipated that revenues generated by user fees will be sufficient to cover the maintenance and operating expenses associated with running the facility.

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

<u>Source</u>	<b>2009-10 Budget</b>		<b>Increase / (Decrease) from 2008-09 Budget</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Green Fees	\$555,500	43.59%	\$38,925	7.54%
Pro Shop Sales	200,000	15.69%	50,000	33.33%
Range Tokens	36,000	2.82%	16,000	80.00%
Grill Rental	16,000	1.26%	(4,000)	(20.00%)
Carts	265,000	20.79%	13,540	5.38%
GF Transfer In	200,000	15.69%	0	0.00%
Other Revenue	<u>2,000</u>	<u>0.16%</u>	<u>(20,000)</u>	<u>(90.91%)</u>
<b>TOTAL</b>	<b>\$1,274,500</b>	<b>100.00%</b>	<b>\$94,465</b>	<b>8.01%</b>

The Ratliff Ranch Golf Course was purchased in fiscal year 2005-06 in order to allow the citizens of Odessa the opportunity to play golf at a reasonable price. From December 2005 through September 2006, the Golf Course generated \$584,624 in revenues, a \$32,324 increase over estimates made in the summer of 2006.

The Golf Course was shut down in November 2006, and remained closed through August 7, 2008 in order to make necessary repairs and improvements to the grounds and buildings. Due to the fact that no user fees or rental fees were collected during this time, actual revenues for 2006-07 were only \$105,372, and revenues for 2007-08 were \$474,830.

Fiscal year 2008-09 marked the first full year of operations for the newly renovated Golf Course. Budgeted revenues for this year were set at \$1,180,035. However, by the summer of 2009, it was estimated that revenues would exceed this projection by \$94,465.

Golf Course revenues for 2009-10 are projected to be \$1,274,500. Major revenues for this fund include Daily Green Fees, Golf Cart Rentals, and Pro-Shop Sales. Of these categories, Daily Green Fees is the largest source of income, comprising 43.59% of the fund's total revenue. Golf Cart Rentals and Pro-Shop Sales generate 20.79% and 15.69% of the total revenue, collectively.

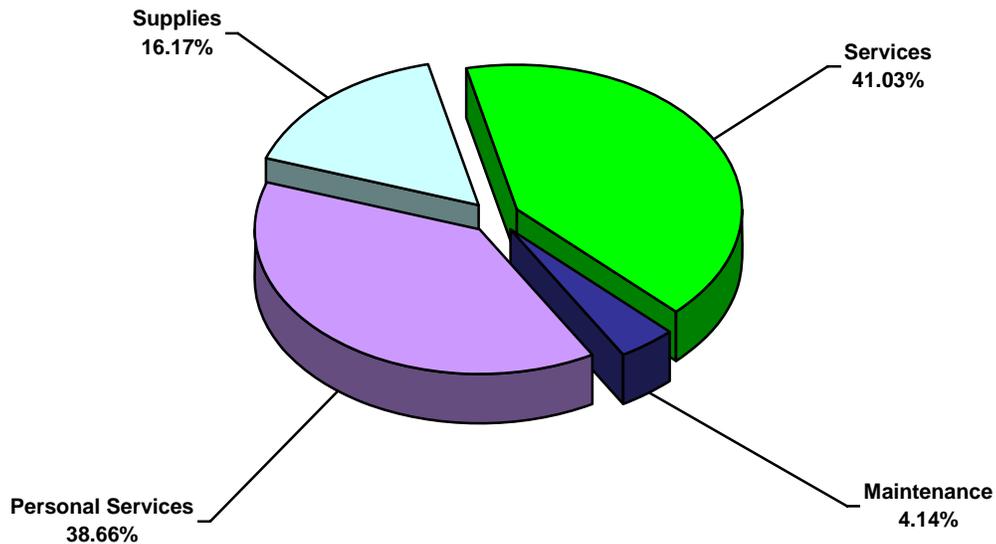
# RATLIFF RANCH GOLF COURSE FUND

## OVERVIEW

### Expenditures By Classification

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
Personal Services	\$535,992	\$525,243	\$525,243	\$540,017
Supplies	190,850	231,641	225,883	225,883
Services	440,151	524,281	524,281	573,062
Maintenance	66,982	57,772	57,772	57,772
Capital Outlay	929	0	0	0
Other	4,502	4,502	4,502	0
	<u>\$1,239,406</u>	<u>\$1,343,439</u>	<u>\$1,337,681</u>	<u>\$1,396,734</u>

### RATLIFF RANCH GOLF COURSE FUND 2009-10 EXPENDITURES BY CLASSIFICATION



# RATLIFF RANCH GOLF COURSE FUND

## OVERVIEW

### Expenditures

Ratliff Ranch Golf Course Fund's budgeted expenditures are \$1,396,734 for 2009-10. This represents an increase of 4.41% compared to last year's budget. Major factors contributing to the increase include: the cost of miscellaneous personal services expenditures, increases in fleet maintenance and replacement costs, and the lease of 15 additional golf carts. Below is a comparative summary of budgeted expenditures by classification.

<b>Source</b>	<b>2009-10 Budget</b>		<b>Increase / (Decrease) from 2008-09 Budget</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
Personal Services	\$540,017	38.66%	\$14,744	2.81%
Supplies	225,883	16.17%	0	0.00%
Services	573,062	41.03%	48,781	9.30%
Maintenance	57,772	4.14%	0	0.00%
Capital Outlay	0	0.00%	0	0.00%
Other	0	0.00%	(4,502)	(100.00%)
<b>TOTAL</b>	<b>\$1,396,734</b>	<b>100.00%</b>	<b>\$59,053</b>	<b>4.41%</b>

In 2009-10, the Golf Course budgeted for 9 positions, the same number of positions as was funded last year. Most of the 2.81% increase in Personal Services will be used to cover the cost of miscellaneous personal services expenditures and the rising cost of employee retirement benefits.

The budget for Services comprises 41.03% of the total Golf Course budget. The bulk of this category's budget is used to maintain the fleet, lease golf carts, and pay for water and electricity. The \$48,781, or 9.30%, increase is largely due to increases in fleet maintenance and replacement costs and the lease of 15 additional golf carts. It is anticipated that these carts will maximize the number of rounds played on any given day. Within an 8-month period, it is projected that the additional carts will generate \$36,000 in rental revenue.

The Supplies, Maintenance, and Capital Outlay categories will remain at the same budgetary level as last year. With the recent downturn in the local economy, efforts are being made to control costs wherever possible.

The budget for Other revenue decreased by \$4,502, or 100%. In previous years, monies were set aside to reimburse the General Fund for certain administrative services that were provided to the Golf Course. The 2009 Administrative Fee Cost Study did not designate such a fee for the 2009-10 fiscal year.

# RATLIFF RANCH GOLF COURSE FUND

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## OVERVIEW

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

### **Fund Balance**

In 2007-08, the fund balance was negative \$1,742,262. In 2008-09, the fund balance was negative \$1,811,201. This deficit fund balance position is due to the closure of the golf course for major renovation and construction during the majority of 2007 and 2008. The projected 2009-10 fund balance is negative \$1,933,435. It is anticipated that repayment of the deficit will extend over the next few years.

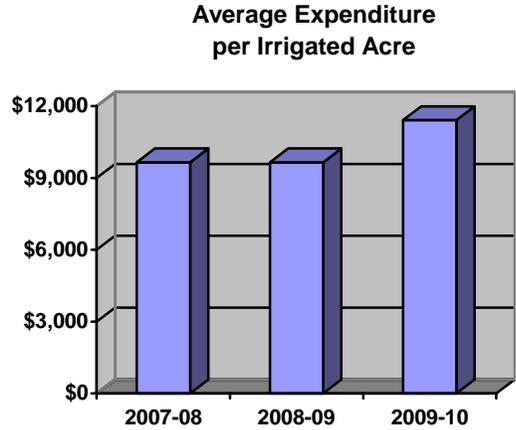
# RATLIFF RANCH GOLF COURSE

**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)



**Objectives / Performance Measures**

	<b>FY 2007-08 <u>Actual</u></b>	<b>FY 2008-09 <u>Estimate</u></b>	<b>FY 2009-10 <u>Target</u></b>
1. Average expenditure per irrigated acre.	\$9,651	\$9,651	\$11,407
2. Number of irrigated acres maintained per full-time golf course maintenance employee. (Based on 9 employees.)	17.86	17.86	13.89
3. Number of rounds.	7,242 *	33,000	33,000
4. Total golf shop / food and beverage sales.	\$45,947	\$185,000	\$185,000
5. Number of player development / clinics provided.	N/A	8	8

\* August 4, 2008 – September 30, 2008

## RATLIFF RANCH GOLF COURSE

### Expenditures by Classification

	<u>2007-08 Actual</u>	<u>2008-09 Estimated</u>	<u>2008-09 Budget</u>	<u>2009-10 Budget</u>
Personal Services	\$535,992	\$525,243	\$525,243	\$540,017
Supplies	190,850	231,641	225,883	225,883
Services	440,151	524,281	524,281	573,062
Maintenance	66,982	57,772	57,772	57,772
Capital Outlay	929	0	0	0
Other	<u>4,502</u>	<u>4,502</u>	<u>4,502</u>	<u>0</u>
<b>Total Expenditures</b>	<b>\$1,239,406</b>	<b>\$1,343,439</b>	<b>\$1,337,681</b>	<b>\$1,396,734</b>

### Personnel by Job Title

	<u>2007-08 Fiscal Year</u>	<u>2008-09 Fiscal Year</u>	<u>2009-10 Fiscal Year</u>
Golf Course Pro/Manager	1	1	1
Assistant Golf Course Pro	2	2	2
Golf Course Superintendent	1	1	1
Assistant Golf Course Superintendent	1	1	1
Golf Course Mechanic *	1	1	1
Golf Course Irrigation Technician	1	0	0
Golf Course Equipment Operator	<u>3</u>	<u>4</u>	<u>4</u>
<b>Total Personnel</b>	10	10	10
Funding Sources:			
Golf Course Fund	9	9	9
Equipment Service Fund *	<u>1</u>	<u>1</u>	<u>1</u>
Total Personnel	10	10	10

**CITY OF ODESSA**

**FY 2009-10**

**ADOPTED BUDGET**

Other Funds  
Overview

# CONVENTION AND VISITORS FUND

## OVERVIEW

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
<b>BEGINNING FUND BALANCE</b>	\$1,802,030	\$2,975,648	\$2,486,351	\$3,516,942
<b>Less Reserve</b>	100,000	100,000	100,000	100,000
<b>AVAILABLE FUND BALANCE</b>	\$1,702,030	\$2,875,648	\$2,386,351	\$3,416,942
<b>CURRENT REVENUES</b>				
Hotel/Motel Tax	\$2,583,144	\$2,400,000	\$2,200,000	\$2,200,000
Interest Income	48,327	23,000	46,000	23,000
<b>TOTAL CURRENT REVENUES</b>	\$2,631,471	\$2,423,000	\$2,246,000	\$2,223,000
<b>TOTAL FINANCING SOURCES</b>	\$4,333,501	\$5,298,648	\$4,632,351	\$5,639,942
<b>EXPENDITURES</b>				
Black Cultural Council	\$25,000	\$30,000	\$30,000	\$30,000
Chamber of Commerce	22,735	0	0	0
Colores Productions	0	10,000	0	20,000
Commemorative Air Force	55,000	60,000	60,000	50,000
Convention & Visitors Bureau	748,620	832,514	832,514	865,232
Council for the Arts & Humanities	230,067	300,419	300,419	419,919
Diamond Lanes	0	0	0	6,000
Friends of Ector Theatre	0	20,000	15,000	30,000
Gertrude Bruce Historical Center	0	12,600	0	0
Heritage Holiday	35,000	40,000	40,000	40,000
Jackalopes Hockey Team	0	40,000	40,000	50,000
LULAC Young Adult Council #4798	0	5,000	5,000	0
Main Street Odessa	64,200	70,460	70,460	75,000
Permian Basin Fair & Exposition	50,000	55,000	55,000	75,000
Ratliff Golf Marketing	80,171	9,405	0	100,000
Rho Iota Omega	0	40,000	40,000	0
Roughnecks Football Team	0	0	0	40,000
Sandhills Stock Show & Rodeo	60,000	65,000	65,000	68,000
Southwest Shakespeare Festival	22,000	24,000	24,000	24,000
Tx. Assn. Of Local Housing Fin. Ag.	0	0	0	10,000
Westside LULAC Council #4938	0	5,000	5,000	0
West Texas Baseball	0	5,000	0	0
West Texas Track Club	0	0	0	20,000
Ector County Coliseum	50,000	50,000	50,000	50,000
McKinney Park (Starbright Village)	0	191,515	0	121,991
McKinney Park (Fall Festival)	0	0	0	122,301
Administrative Cost/Audit Fees	15,060	15,793	15,793	15,957
<b>TOTAL EXPENDITURES</b>	\$1,457,853	\$1,881,706	\$1,648,186	\$2,233,400
<b>ENDING AVAILABLE BALANCE</b>	\$2,875,648	\$3,416,942	\$2,984,165	\$3,406,542
<b>Plus Reserve</b>	100,000	100,000	100,000	100,000
<b>ENDING FUND BALANCE</b>	\$2,975,648	\$3,516,942	\$3,084,165	\$3,506,542

# NATURAL GAS FUND

## OVERVIEW

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
<b>BEGINNING FUND BALANCE</b>	(\$3,143)	(\$8,559)	\$0	\$0
<b>CURRENT REVENUES</b>				
Operating	\$21,142,251	\$11,500,000	\$20,000,000	\$20,000,000
Interest Income	13	100	0	0
<b>TOTAL CURRENT REVENUES</b>	\$21,142,264	\$11,500,100	\$20,000,000	\$20,000,000
<b>TOTAL FINANCING SOURCES</b>	\$21,139,121	\$11,491,541	\$20,000,000	\$20,000,000
<b>EXPENDITURES</b>				
Supplies	\$21,127,398	\$11,471,259	\$19,979,718	\$19,979,718
Services	20,282	20,282	20,282	20,282
<b>TOTAL EXPENDITURES</b>	\$21,147,680	\$11,491,541	\$20,000,000	\$20,000,000
<b>ENDING FUND BALANCE</b>	(\$8,559)	\$0	\$0	\$0

# MUNICIPAL COURT SECURITY FUND

## OVERVIEW

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
<b>BEGINNING FUND BALANCE</b>	\$103,016	\$108,910	\$65,239	\$28,087
<b>CURRENT REVENUES</b>				
MC Security Fee	\$67,004	\$68,000	\$76,000	\$68,000
Interest Income	3,374	0	0	0
<b>TOTAL CURRENT REVENUES</b>	\$70,378	\$68,000	\$76,000	\$68,000
<b>TOTAL FINANCING SOURCES</b>	\$173,394	\$176,910	\$141,239	\$96,087
<b>EXPENDITURES</b>				
Personal Services	\$62,606	\$79,239	\$79,239	\$79,789
Supplies	756	1,900	1,900	1,900
Services	1,122	1,684	1,684	1,751
Maintenance	0	66,000	17,000	10,000
Capital Outlay	0	0	20,000	0
<b>TOTAL EXPENDITURES</b>	\$64,484	\$148,823	\$119,823	\$93,440
<b>ENDING FUND BALANCE</b>	\$108,910	\$28,087	\$21,416	\$2,647

# MUNICIPAL COURT TECHNOLOGY FUND

## OVERVIEW

	<b>2007-08 Actual</b>	<b>2008-09 Estimated</b>	<b>2008-09 Budget</b>	<b>2009-10 Budget</b>
<b>BEGINNING FUND BALANCE</b>	\$342,385	\$328,617	\$272,386	\$329,617
<b>CURRENT REVENUES</b>				
MC Technology Fee	\$97,470	\$88,000	\$101,000	\$88,000
<b>TOTAL CURRENT REVENUES</b>	\$97,470	\$88,000	\$101,000	\$88,000
<b>TOTAL FINANCING SOURCES</b>	\$439,855	\$416,617	\$373,386	\$417,617
<b>EXPENDITURES</b>				
Supplies	\$0	\$9,000	\$9,000	\$5,000
Services	0	0	0	20,000
Maintenance	10,682	13,000	13,000	25,000
Capital Outlay	100,556	65,000	90,000	90,000
<b>TOTAL EXPENDITURES</b>	\$111,238	\$87,000	\$112,000	\$140,000
<b>ENDING FUND BALANCE</b>	\$328,617	\$329,617	\$261,386	\$277,617

# LEOSE FUND

## OVERVIEW

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
<b>BEGINNING FUND BALANCE</b>	(\$1,552)	\$1,385	\$1,376	\$1,384
<b>CURRENT REVENUES</b>				
Grants & Entitlements	\$12,769	\$12,768	\$12,769	\$14,740
Interest Income	24	0	0	0
<b>TOTAL CURRENT REVENUES</b>	\$12,793	\$12,768	\$12,769	\$14,740
<b>TOTAL FINANCING SOURCES</b>	\$11,241	\$14,153	\$14,145	\$16,124
<b>EXPENDITURES</b>				
Fire Training	\$998	\$1,030	\$1,030	\$1,030
Police Training	8,858	11,739	11,739	13,710
<b>TOTAL EXPENDITURES</b>	\$9,856	\$12,769	\$12,769	\$14,740
<b>ENDING FUND BALANCE</b>	\$1,385	\$1,384	\$1,376	\$1,384

# DRUG FORFEITURE FUND

## OVERVIEW

	<b>2007-08 Actual</b>	<b>2008-09 Estimated</b>	<b>2008-09 Budget</b>	<b>2009-10 Budget</b>
<b>BEGINNING FUND BALANCE</b>	\$162,513	\$178,206	\$90,206	\$150,000
<b>CURRENT REVENUES</b>				
State Funds	\$63,237	\$13,729	\$0	\$0
Federal Funds	10,671	34,349	0	0
Interest Income	7,852	1,525	0	0
<b>TOTAL CURRENT REVENUES</b>	\$81,760	\$49,603	\$0	\$0
<b>TOTAL FINANCING SOURCES</b>	\$244,273	\$227,809	\$90,206	\$150,000
<b>EXPENDITURES</b>				
Supplies	\$12,700	\$49,448	\$62,000	\$100,000
Services	0	10,000	10,000	0
Capital Outlay	42,138	18,361	16,000	50,000
Operating Transfers Out	11,229	0	0	0
<b>TOTAL EXPENDITURES</b>	\$66,067	\$77,809	\$88,000	\$150,000
<b>ENDING FUND BALANCE</b>	\$178,206	\$150,000	\$2,206	\$0

# LIQUID WASTE FUND

## OVERVIEW

	2007-08 Actual	2008-09 Estimated	2008-09 Budget	2009-10 Budget
<b>BEGINNING FUND BALANCE</b>	\$15,807	\$10,428	\$13,551	\$0
<b>CURRENT REVENUES</b>				
City Participation	\$8,286	\$9,927	\$7,309	\$13,954
County Participation	8,285	9,927	7,309	13,954
Liquid Waste Fees	23,886	21,736	23,913	23,886
Interest Income	365	64	0	0
<b>TOTAL CURRENT REVENUES</b>	\$40,822	\$41,654	\$38,531	\$51,794
<b>TOTAL FINANCING SOURCES</b>	\$56,629	\$52,082	\$52,082	\$51,794
<b>EXPENDITURES</b>				
Personal Services	\$39,078	\$42,009	\$42,009	\$42,202
Supplies	737	1,075	1,075	1,075
Services	6,386	6,355	6,355	6,246
Other	0	2,643	2,643	2,271
<b>TOTAL EXPENDITURES</b>	\$46,201	\$52,082	\$52,082	\$51,794
<b>ENDING FUND BALANCE</b>	\$10,428	\$0	\$0	\$0

## 2009-10 GRANT SUMMARY

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### **PUBLIC SAFETY COMMUNICATIONS**

9-1-1 District Dispatcher Grant - The 9-1-1 Grant provides for three call-taker positions for Public Safety Communications. These additional call-takers will give more extensive pre-arrival instructions to callers needing emergency assistance.

Ector County Emergency Communications District GIS System Development - Graphical Interface System (GIS) development will aid public safety employees in emergency response and area communications throughout the the City of Odessa and Ector County with specialized mapping and database interfacing. This grant provides for a GIS Technician and various supplies and equipment for the system design.

School Attendance Court Grant - Ector County has awarded the City the School Court Attendance Grant in an effort to address the issue of truancy in Ector County ISD. This grant will fund one Juvenile Case Manager position, three Deputy Court Clerk positions, and some operational costs.

## 2009-10 GRANT PROGRAMS

<u>Grant Name and Description</u>	<u>Total Program Cost</u>	<u>Grant Reimbursement</u>	<u>Net City Contribution</u>
 <b><u>PUBLIC SAFETY COMMUNICATIONS</u></b>			
911 Dispatcher Funding			
Term: (Oct-Sep)			
3 Positions	\$111,000	\$111,000	\$0
 <b><u>FIRE DEPARTMENT</u></b>			
Ector County Emergency Communication District GIS System Devel.			
Term: (Oct-Sep)			
1 Position	\$25,000	\$25,000	\$0
 <b><u>MUNICIPAL COURT</u></b>			
School Attendance Court			
Term: (Oct-Sep)			
3 Positions	\$182,548	\$182,548	\$0
 <b><u>CITY ATTORNEY'S OFFICE</u></b>			
School Attendance Court			
Term: (Oct-Sep)			
1 Position	\$90,913	\$90,913	\$0
 <b>Total FY 2009-10 Grants</b>	<b>\$409,461</b>	<b>\$409,461</b>	<b>\$0</b>

**CITY OF ODESSA**

**FY 2009-10**

**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 \$71,135,441 for the 2009-10 fiscal year, a decrease of almost \$9.55 million from the 2008-09 fiscal year as projects have been completed in all major categories. This year's program focuses on the planning and development of land use, maintenance of existing infrastructure, and development of parklands that will enhance the quality of life for our citizens. The CIP program is grouped into two major capital programs including \$5,633,179 General Purpose capital programs and \$64,344,154 for Enterprise capital programs. Funding for the CIP is comprised of Certificates of Obligation, Revenue Bonds and operating revenues. For the 2009-2010 fiscal year, no new Enterprise capital projects were adopted during the budgeting process that were not funded through the 2007 \$62 million bond issue. All of the projects are a part of the work in process CIP and are presented below in a comparative summary of the capital budgets of the City of Odessa.

### Summary of Work In Process Capital Improvements Program

	<u>Planned WIP 2008-09</u>	<u>Planned WIP 2009-10</u>
General Purpose		
Parks / Golf Improvements	\$6,021,356	\$5,383,390
Public Works Improvements	1,895,073	841,423
Public Safety Improvements	2,171,576	159,406
Information Tech Improvements	562,280	407,068
Miscellaneous / Contingencies	0	0
Enterprise Fund		
Water and Sewer	70,034,763	64,344,154
Total Work in Process Capital Budget	<u>\$80,685,048</u>	<u>\$71,135,441</u>

### Funding Sources of the Capital Improvement Program

	<u>2009-2010</u>	<u>Percentage</u>
Certificates of Obligation	\$5,633,179	7.92%
General Fund	1,158,108	1.63%
Water and Sewer Revenue	64,344,154	90.45%
Total Funding Sources	<u>\$71,135,441</u>	<u>100.00%</u>

# CAPITAL IMPROVEMENT PROGRAM

## OVERVIEW

### **General Purpose Capital Budgets**

Prior to 1998-99, the City of Odessa did not have a formalized CIP for General Purpose projects. The City did target critical capital replacement items within the General Fund and issued debt to pay for them. In 1996-97, the City decided to begin the steps involved in formalizing a CIP program for General Purpose in the development of master plans for both Parks and Public Works. These master plans became the blueprints for the CIP program presented here. However, the blueprints were not set in stone because a critical aspect was missing: citizen input. A steering committee was formed and co-chaired by prominent leaders of the community. The objective of the approximately 30 citizens who served on the committee was to solicit feedback from the community and recommend an implementation plan for the recently completed Parks Master Plan and other needed capital improvements within the City.

The steering committee divided into several sub committees and over the next nine months held public hearings and numerous committee meetings. The recommended \$65 million funding needs were pared to a final recommendation of funding totaling \$50 million. The original steering committee evolved into a CIP advisory committee used for reviewing a ten-year CIP plan. Perhaps the greatest challenge of a formalized CIP is the development of a funding plan that creates the least amount of financial burden to the community. Also, a 1/4 cent sales tax for economic development was later adopted in November 1997, enabling the City to begin redirecting additional funds towards this effort as well.

Each year, the plan is reviewed and updated through review of the Parks Open Space Master Plan, Public Works Master Plan, Traffic Master Plan and various engineering studies and cost studies. The most recent revision to the Capital Improvement plan took place in early 2007, prior to the 2007 GO bond issue in the amount of \$4,345,000. Proceeds of this issue provided funding for a skate park, redevelopment of 5 existing parks, various traffic improvements, drainage projects and paving / curb and gutter rehab. In 2008-09, the 2009 Refunding Bonds were issued to refund the 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 this refunded principal.

### **Enterprise Fund Capital Budget**

As a separate fund with separate funding sources, Water and Sewer developed its own Capital Improvement Plan that continues to guide the City in its future water and wastewater improvements. In the 2009-10 budget, \$1,155,750 was specifically allocated from the 2007 \$62.0 million bond issue for CIP projects for the Water Treatment Plant and various waterline extensions across the city, to name a couple of project areas, as part of the budget. Currently an engineering consultant is updating the Water/Sewer Master Project Plan to establish what future items are needed to address state regulations, maintenance and improvements of infrastructure along with expansion of infrastructure. The infrastructure needed to meet this utility's demand each day consists of roughly 633.65 miles of water mains and 495.32 miles of sewer lines. Three booster pump stations aid in keeping the water distributed through the system and 2,194 fire hydrants provide emergency access to water for fire services. Water storage in the system consists of 3 elevated tanks and 4 ground storage tanks. Three lift stations aid in delivering wastewater to the plant and 6,546 manholes allow for continued maintenance of the system.

# CAPITAL IMPROVEMENT PROGRAM

## OVERVIEW

### **Operational Impact of Capital Improvement Program**

The City of Odessa prepares a separate capital budget from the operating budget, but the two budgets are 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.

Revenues for the Capital Budget are derived primarily from General Obligation Certificate sales, Revenue Bonds, and current operating revenues. The Capital Budget, unlike the Operating Budget, is a five-year plan that is reviewed annually.

The estimated impact of the Capital Budget on the Operating Budget is approximately \$35.5 million in outstanding general debt service incurred from long term financing of capital projects approved in prior years. In mid 2009, the issuance of \$3.1 million in refunding bonds brought the total general debt service to this level. The tax rate designated for debt service is set at \$0.074512 per \$100 or 14.25% of the tax rate.

Historically, in 2006, General Obligation Refunding Bonds, were issued during the 2006-07 fiscal year 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 these bonds reduced the total debt service requirements by \$651,551 over the life of the issue.

The Water and Wastewater projects in process have been funded in prior years from the rates set for Water and Wastewater. Water and Wastewater rates were increased 3% in the 2009-10 budget. This rate increase will aid in funding the debt service requirement of \$7,668,831. This year's debt service requirement represents 18.51% of the operating budget of the Water and Sewer Enterprise Fund, which amounts to a \$4,562 increase over last year's budget. A Certificates of Obligation issue in late 2007 was made in the amount of \$62,855,000 which increased the debt service requirement for the Water and Sewer Fund. However, in 2009 refunding bonds were issued to refund a portion of the 2001 Series 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.

As part of the Capital Improvement Program, each department is asked to identify those capital projects that have an operating budgetary impact. To illustrate the additional cost of capital projects, through operational budgets and debt service payments, this section includes a display of the CIP General Purpose projects and the additional tax rate needed to fund these costs. This does not imply that the City would raise the tax rate as many variables impact the establishment of the tax rate. However, the City has chosen to use this method of demonstrating the fact that capital projects do indeed impact the operational budget.

# CAPITAL IMPROVEMENT PROGRAM

## OVERVIEW

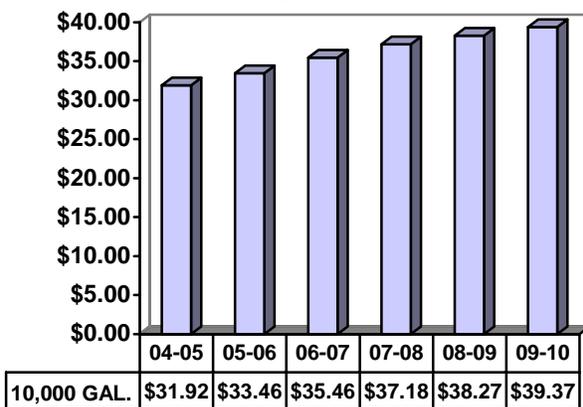
### Operational Impact of Capital Improvement Program cont.

For example, replacing incandescent signal lamps with energy saving LED lamps at major intersections should generate an annual 38% energy savings in the Traffic division of Public Works when completed. No change in operating budgets for the Traffic division occurred in this year's budget, but upon completion of this project those savings should be realized each year.

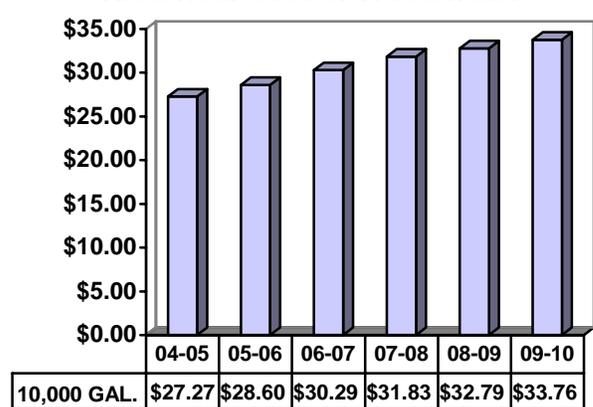
The street extension projects should eventually increase the operational budget of Public Works in maintenance costs by approximately \$1,500 per lane mile. The JBS / BI20 Extension South development coordinated with the County is to continue this year with the actual Overpass/Intersection completed by mid 2009 with additional projected costs of \$140,000 as the General Fund share. The operational impact to the City in funding this \$5.4 million project has been minimized by contribution agreements with the Odessa Industrial Development Corporation and the Odessa Development Corporation in the amounts of \$250,000 and \$1,000,000 respectively. The Water and Sewer capital improvement projects include maintenance, replacement and state or federally mandated obligations that allow requisite water treatment and distribution and wastewater collection, treatment and disposal to the community of over 100,000 citizens. Annual replacement and maintenance of water and sewer lines assures the sale of water and sewer services to cover the \$40.3 million in operating expenses ensuring continuous, uninterrupted service to over 35,000 utility accounts.

A goal of 2,000 water valves is exercised each year to insure their effectiveness in shutting down lines during regular and emergency maintenance situations. This application will allow immediate cut off of water flows for maintenance and emergency line break repair. The maximum demand for water is approximately 35.08 million gallons per day (mgd). Prompt cut off of water via the valve system is requisite as the approximate cost for lost water is roughly \$111,000 per day of otherwise deliverable water.

**Historical Cost of Water**



**Historical Cost of Wastewater**



Additional information on projects can be found under the heading of Descriptions of 2009-10 Capital Projects in the Work In Process Capital Improvement Program section of this document.

# CAPITAL IMPROVEMENT PROGRAM

## OVERVIEW

### Capital Improvement Program Increased Operational Costs and Tax Rate Analysis

Bond Sale Year	Total Funding Needs	Increased Operational Costs	Fiscal Year Impact	Tax Rate Increase in Cents		
				Operations	Debt	Total
2007	\$3,710,000	\$569,000	2007-08	\$0.0234	\$0.0000	\$0.0234
2008	5,665,000	612,000	2008-09	0.0252	0.0147	0.0399
2009	5,955,000	590,000	2009-10	0.0243	0.0221	0.0464
2010	4,825,000	110,000	2010-11	0.0045	0.0000	0.0045
<b>TOTAL</b>	<u>\$20,155,000</u>	<u>\$1,881,000</u>		<u>\$ 0.0774</u>	<u>\$ 0.0368</u>	<u>\$ 0.1142</u>

# CAPITAL IMPROVEMENT PROGRAM

## OVERVIEW

### Descriptions of 2009-10 General Purpose Work In Process Capital Projects

#### Parks Improvements

Sherwood Park – Renovation is in the design phase of this 65-acre park under the direction of Parkhill, Smith and Cooper. Objectives evaluated in the renovations include maintaining flood control levels of the Muskingum Draw, providing critical improvements in the irrigation system, rest-rooms, additional parking lots, additional picnic facilities, lighted basketball court, walking trails, baseball field improvements, security lighting, landscaping, park signage and other infrastructure upgrades.

Develop / Redevelop Parks – Miscellaneous renovations and improvements are to be made during 2009-10 to Murry Fly, Lion's Club, Western Manor, Central and Preston Oaks parks.

Skate Park – Complete construction of Skate Park at Sherwood Park.

McKinney Park – The construction phase is scheduled to be completed in late 2009, which includes a sprayground, two additional baseball fields, playground, amphitheater, renovated tennis and volleyball courts and picnic pavilion.

Noel Plaza Shade Structure – The shade structure will be installed over the stage area and will extend into the walkway in front of the stage.

Renovate Parks – Bond funds allocated especially to refurbish, reconstruct existing parks identified in the Parks Master Plan.

Civic Center Study – Feasibility study on the possibility of design and construction of a Civic Center in Odessa.

Parks Master Plan Update – Secure professional services and complete update to the 2005 Parks and Recreation Open Space & Urban Landscapes Master Plan project list. Texas Parks & Wildlife requires that the project list be reviewed and updated on a five-year basis.

Golf Course Fencing – Complete Phase II fencing along Grandview Ave., which will include the entrance and areas on the course for traffic control (holes 7, 8, 14, 15 and 17 tee area facing the loop).

#### Public Works Improvements

Drainage Improvements – Project is under design and will be bid in the next 6 months.

Over-width Paving – Complete improvements in targeted developments throughout the city.

Downtown Growth Plan – Initiate study for downtown redevelopment in Odessa.

Traffic Improvements – Upgrading signal poles to mast arms will improve signal visibility at various locations within the city, and provide new installations where warranted in conjunction with the Traffic Master Plan. The recent project of replacing incandescent signal lamps with energy saving Light Emitting Diode (LED) lamps at major intersections should begin to manifest a savings for the City by approximately 38% on energy costs by maintaining traffic signals replaced. Also, provides for installation of six battery back-up systems at strategic intersections around town. This equipment automatically switched to the back-up system without interruption to the operation of the traffic signal and therefore keeps the police from having to manually direct traffic at a location. Pilot programs have proven to work efficiently.

Demolition Funds – Monies allocated for various sites identified for demolition within the city.

JBS / BI20 Interchange & Extension South – Construction of interchanges on JBS Parkway at BI-20 is near completion in coordination with the Texas Department of Transportation. Will coordinate an extension south with the County. Opens a corridor to Odessa businesses from the Business Interstate connecting to Midland.

# CAPITAL IMPROVEMENT PROGRAM

## OVERVIEW

### **Descriptions of 2009-10 General Purpose Work In Process Capital Projects cont.**

#### **Public Safety Improvements**

Fire Station Improvements – The dorm area will be remodeled to accommodate six firefighters in Station 3, plus the exterior of the building will be refurbished. A storage building will also be constructed at the Central Fire Station.

#### **Information Technology Improvements**

Voice Over IP – VoIP can be a benefit for reducing communication and infrastructure costs by routing phone calls over existing data networks and avoiding duplicate network systems. VoIP at the newly constructed Central Fire Department has been completed.

HTE/Tiburon Upgrade – SunGard Public Sector offers enterprise-wide software and service solutions that aid in helping municipalities, government agencies, and utilities connect their departments, staff, citizens, and businesses with critical information and services. Tiburon, Inc. provides fully integrated command and control, information management and analysis solutions to public safety organizations.

# CAPITAL IMPROVEMENT PROGRAM

## OVERVIEW

### Summary of Work In Process Projects General Purpose Capital Projects, 2009-10

Project Description	WIP	Funding Source	
		Gen Fund/ Gen Const	City Debt
<b>Park Improvements</b>			
Sherwood Park	\$350,000		\$350,000
Develop /Redevelop Parks	1,966,668	20,000	1,946,668
Skate Park Construction	122,127	10,475	111,652
McKinney Park Spray-ground	80,000	80,000	
Noel Plaza Shade Structure	110,909	110,909	
Renovate Parks	2,645,029		2,645,029
Civic Center Study	75,000	75,000	
Parks Master Plan Update	20,000	20,000	
Golf Course Fencing	13,657	13,657	
<b>Public Works Improvements</b>			
Drainage Improvements	162,479		162,479
Over-width Paving	203,165		203,165
Downtown Growth Plan	200,000	200,000	
Traffic Improvements	46,000	46,000	
Demolition Funds	54,999	54,999	
JBS Extension South w/ County	140,000		140,000
JBS BI20 Interchange	34,780		34,780
<b>Public Safety Improvements</b>			
Fire Station Improvements	159,406	120,000	39,406
<b>Information Tech Improvements</b>			
Voice Over I P	367,626	367,626	
HTE /Tiburon Upgrade	39,442	39,442	
<b>Total General Purpose Projects</b>	<b>\$ 6,791,287</b>	<b>\$1,158,108</b>	<b>\$5,633,179</b>

# CAPITAL IMPROVEMENT PROGRAM

## OVERVIEW

### Descriptions of 2009-10 Enterprise Fund Work In Process Capital Projects

Water Line Replacement - An ongoing project that remains necessary because as the system continues to age more lines are determined to be in need of replacement. In addition, there are still numerous 4" lines, which need to be upgraded to a minimum of 6" lines. Replacement of the lines will assist in improving water pressures and water quality in the affected areas.

Sewer Line Replacement - An ongoing project budgeted to replace miscellaneous deteriorated sewer collection lines throughout the city.

Participation in Line Extension – Miscellaneous projects for upgrading the size of lines or otherwise participate in construction of utilities in areas of new development.

Various repairs and improvements will be made to both water and wastewater systems throughout the year. Completion of the refurbishment of three filters at the Water Treatment Plant will consume the remaining \$53,890 for this project. Four major waterline projects will include 52<sup>nd</sup> St. to Loop 338 at a completion cost of \$199,353, another line from Billy Hext Rd. to Marco at BI20 and Stonegate at a final cost of \$15,735, line BI 20 at Loop 338 expending the remaining \$307,805 and lastly, a 24" water line at Dawn/JBS/52<sup>nd</sup> Sts expensing \$146,500. The Golder Pump Station will have the roof and a transformer replaced at a cost of \$210,000. Additional Water Treatment Plant improvements include replacement of a trailer-mounted diesel pump, reparation of the Floculators and renovations to the WT offices, laboratory and control room at a cost of \$210,000. Other water delivery related projects include the AMR meters located in the Country Club will be replaced according to a seven-year change out plan for \$50,313 this year. The Water Treatment Plant will also spend \$39,373 for the removal of asbestos floor tile, with installation of new vinyl tile, at the Water Treatment Plant. Funding has also been set aside for several water projects to be determined later in the fiscal year from a pending study. Implementation of security items identified in the vulnerability assessment for the Water plant will take place in 2009-10 as well.

Projects for the wastewater treatment plant include completion of phases III, IV and V of Sewer Line "H" rehab in the city. Also, Manhole Rehabilitation for the repair and replacement of disintegrating manholes is a requisite program each year. The Derrington Reclamation Plant will conduct Aerator repair work to three gear boxes, one shaft, aeration discs and replacement of the Ditch 2 Screw Pump with a budget of \$515,000 for the 2009-10 fiscal year.

Alan Plummer and Associates, being the WSSIP Consultants for the Water / Sewer Fund is currently conducting a study to identify and prioritize infrastructure to be replaced and repaired using 2007 C.O. bond monies in the amount of \$53,148,024 in water and sewer unallocated improvements. Projects will be initiated upon completion of their review. The water / sewer Laboratory will also replace the Atomic Absorption Unit with ICP (Inductively Coupled Plasma) technology used for metals analyses.

Completion of the construction projects listed above will improve the ability of treatment personnel to meet the increasing demands of Odessa's water and sewer customers. Contingencies have been allocated for all project costs and budgeted at \$541,549 for the above Capital Improvements Projects for the 2009-10 fiscal year.

# CAPITAL IMPROVEMENT PROGRAM

## OVERVIEW

### Summary of Work In Process Projects Enterprise Fund Capital Projects, 2009-10

<u>Project Description</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Water Line Replacement	\$ 829,237	\$	\$ 829,237
Sewer Line Replacement		2,221,268	2,221,268
Participation In Line Extensions	100,000	100,000	200,000
Water System Improvements			
Golder Pump Station Improvements	210,000		210,000
Water Line – Dawn/JBS/52 <sup>nd</sup> Sts.	146,500		146,500
Water Line – 52 <sup>nd</sup> St. & Loop 338	199,353		199,353
Water Line – BI 20 & Loop 338	307,805		307,805
Water Line – B. Hext/Marco/BI20/Stonegate	15,735		15,735
Water Treat. Plant Improvements – 09/10	210,000		210,000
Water Treat. Plant Filter (3) Refurbish	53,890		53,890
Water Treat. Plant – Replace Asbestos Flr.	39,373		39,373
Water Treat. Plant – Vulnerability Assess.	260,259		260,259
Water Project	1,443,173		1,443,173
Replace AMR Meters	50,313		50,313
Wastewater System Improvements			
Manhole Rehabilitation		100,000	100,000
Sewer Line H, Ph III, IV, V		3,684,060	3,684,060
Derrington Plant Improvements – 09/10		515,000	515,000
Water / Sewer Unallocated (2007 Bond Is)	26,574,012	26,574,012	53,148,024
Lab – Inductively Coupled Plasma Tech	35,000	35,000	70,000
WSSIP Consultants	49,307	49,308	98,615
Contingency	259,077	282,472	541,549
<b>Total Enterprise Fund Capital Projects</b>	<b><u><u>\$30,783,034</u></u></b>	<b><u><u>\$33,561,120</u></u></b>	<b><u><u>\$64,344,154</u></u></b>

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

Community Profile

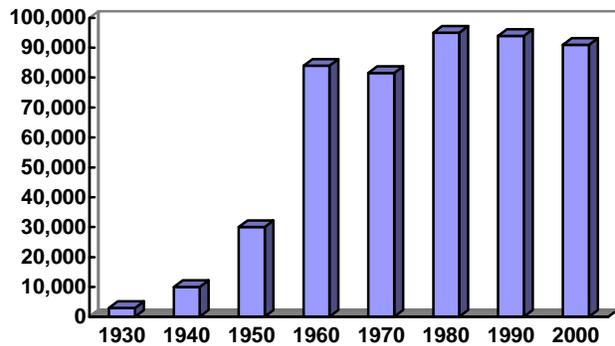
# COMMUNITY PROFILE

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 40.63 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.

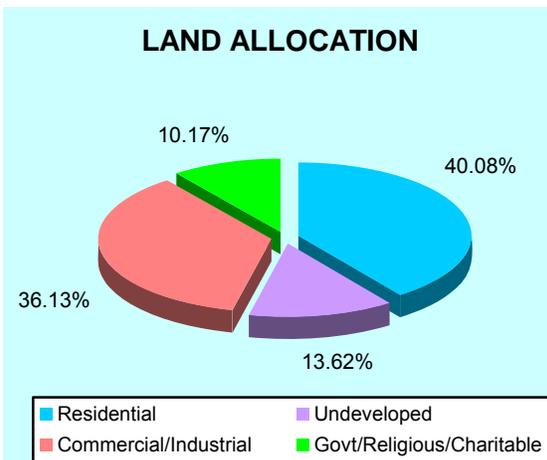
## ODESSA POPULATION



Odessa's population is 102,876. 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 261,435 people, making it the 2<sup>nd</sup> largest in West Texas, the 7<sup>th</sup> largest in Texas, and the 87<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 14.8 inches. The mean temperature is 63.4 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	161
Fire Inspectors/Investigators	7
Support Personnel*	4
Fire Safety House	1
ALS Fire Engines	6
ALS Quint Apparatus	2
Hazmat Truck	1
Frontline ALS Ambulances	5
Demand ALS Ambulances	3
Tankers	2
Rescue Truck	1
Reserve Engines	2

### POLICE

Police Station	1
Sworn Officers	158
Marked Patrol Cars	54
Other Marked Police Vehicles	13
Tactical K-9's	6
Public Relations Display Cars	1

### Major Employers in Odessa:

Ector County Independent School District  
 Medical Center Hospital  
 Saulsbury Companies  
 Holloman Companies  
 Wal-Mart  
 City of Odessa  
 Odessa Regional Hospital  
 Odessa College  
 Haliburton Services  
 University of Texas of the Permian Basin

### Major Tax Payers in Odessa:

Four Star Oil & Gas  
 Oncor Electric Delivery Co.  
 MCM Properties II, LTD  
 TRA Midland Properties  
 CA new Plan Texas Assets  
 Southwestern Bell Telephone  
 Lithia Real Estate, Inc.  
 Odessa Regional Hospital  
 McJunkin Red Man Corp.  
 Standard Structures, Inc.

# 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 Fields	19
Public Softball Fields	21
Public Volleyball Courts	14
Public Soccer Fields	27
Gymnasium	1
Playgrounds	45
Picnic Pavilions	19
Walking Trails	4
Golf Course	1

## POPULATION AND ECONOMIC CHARACTERISTICS

Population by Sex  
(2007 TX State Data Center Estimates)

Male	49.01%
Female	50.99%

Population by Age  
(2007 TX State Data Center Estimates)

Under 5 years	9.12%
5 to 19 years	22.93%
20 to 24 years	8.00%
25 to 44 years	25.94%
45 to 64 years	22.81%
65 to 74 years	5.90%
75 years and older	5.30%

Median Age 31.0

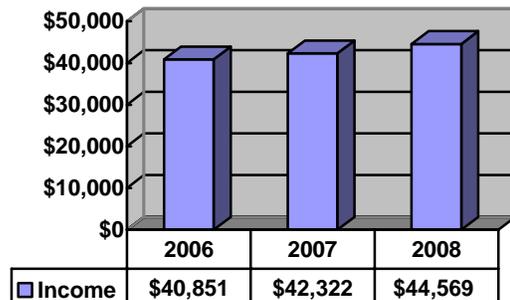
Racial Characteristics  
(2007 TX State Data Center Estimates)

Anglo	43.16%
Hispanic	50.65%
African-American	4.72%
Other	1.47%

% of Single Family Homesteads  
(Ector County Appraisal District)

Less than \$50,001	19.19%
\$50,001 to \$99,000	36.58%
\$99,001 to \$149,000	23.91%
\$149,001 to \$299,000	17.84%
\$299,001 to \$1,000,000	2.43%
\$1,000,001 to \$10,000,000	0.05%

**AVERAGE DISPOSABLE INCOME PER HOUSEHOLD**



(Odessa Chamber of Commerce)

# 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. Construction began on the new Science and Technology Building in the summer of 2008. 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.

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.

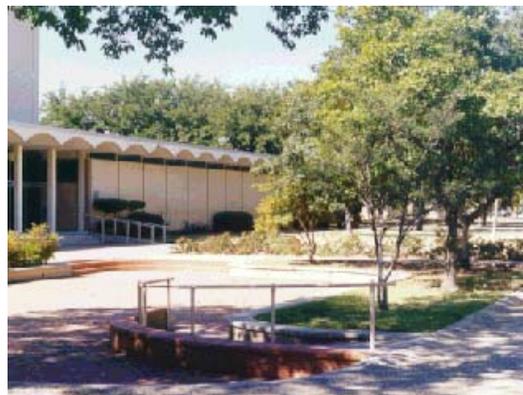


## QUALITY OF LIFE

### PUBLIC EDUCATION IN ODESSA

Elementary Schools	25
Early Education Centers *	2
Junior High Schools	6
High Schools	2
Advanced Technical Center *	1
Virtual High School *	1
Teen Parent 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 362-bed Medical Center Hospital (shown at left), and Odessa Regional Medical Center (196 beds).

## COMMUNITY PROFILE



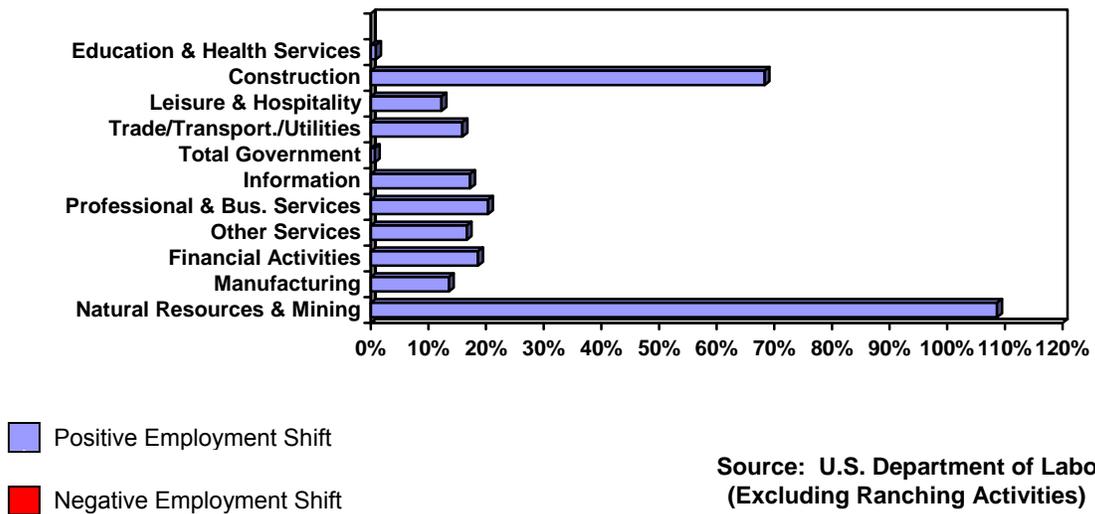
The Citizens of Odessa enjoy a diverse variety of recreational and cultural amenities. From active pursuits such as supporting the local Jackalopes Hockey Team or attending the Permian Basin Fair to more serene pastimes such as visiting the local duck pond, recreational opportunities abound. A wide variety 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

## ODESSA EMPLOYMENT SHIFTS

January 2004 to December 2008

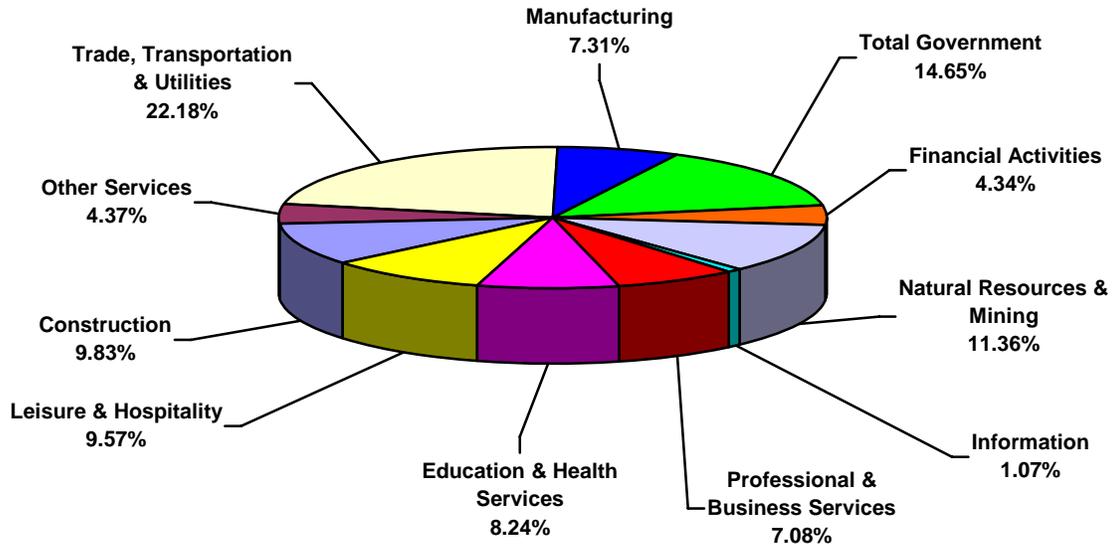


Over the past five years, significant changes have occurred in Odessa's employment sectors. Natural Resources/Mining experienced the largest employment gains, with a 108.64% increase, followed by Construction (68.33%), Professional and Business Services (20.34%), Financial Activities (18.62%), and Information (17.23%). Less significant gains were made in the areas of Other Services (16.65%), Trade/Transportation/Utilities (15.89%), Manufacturing (13.53%), and Leisure and Hospitality (12.27%). The two remaining sectors, Education and Health Services and Total Government, realized employment gains of 0.90% and 0.71%, respectively.

# COMMUNITY PROFILE

## MAJOR SECTORS IN ODESSA'S ECONOMY

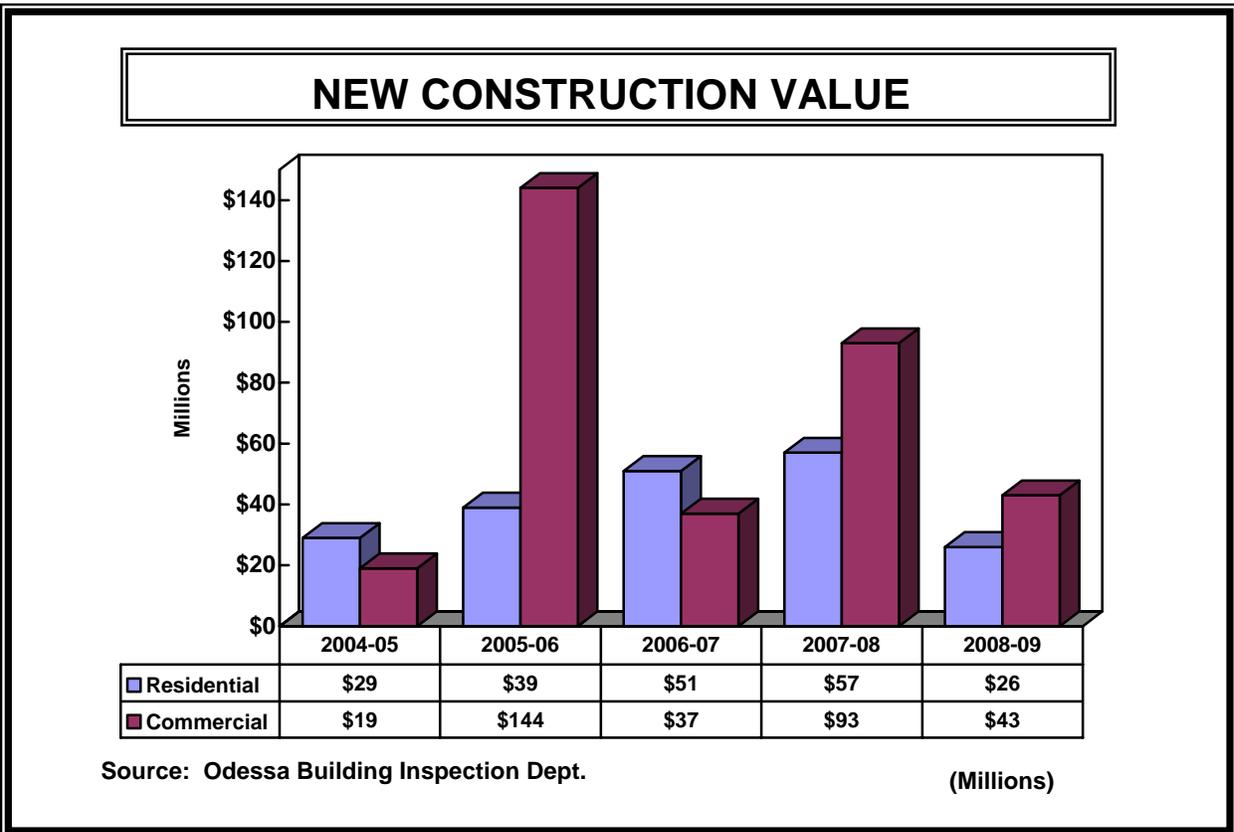
4<sup>th</sup> QUARTER 2008



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

Odessa's economy is comprised of many sectors of employment. The largest sector in Odessa's economy is Trade, Transportation & Utilities, at 22.18%, followed by Total Government (14.65%) and Natural Resources & Mining (11.36%). Construction (9.83%), Leisure & Hospitality (9.57%), and Education & Health Services (8.24%) follow, collectively providing 27.64% of the jobs in the area. The remaining sectors of the local economy include Manufacturing (7.31%), Professional Business Services (7.08%), Other Services (4.37%), Financial Activities (4.34%), and Information (1.07%).

## COMMUNITY PROFILE



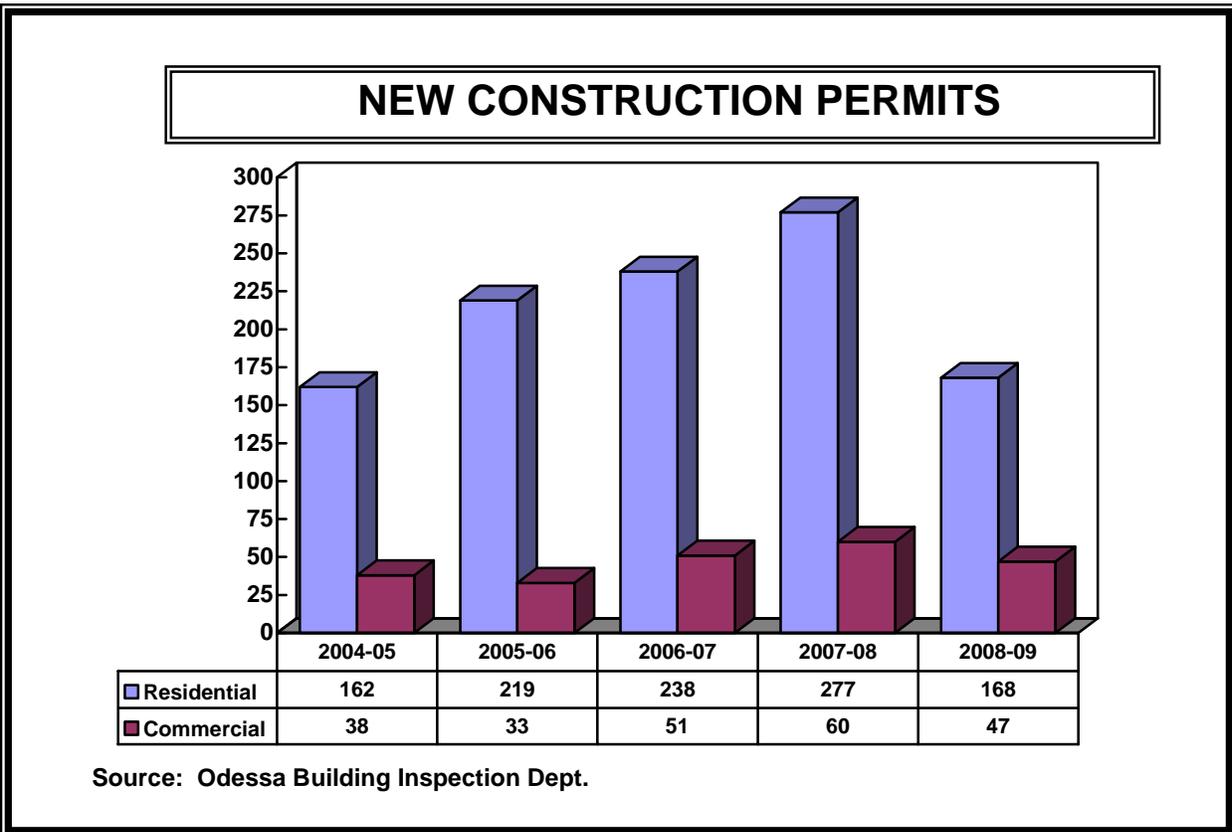
From 2004-05 to 2007-08, the price of oil increased dramatically, resulting in significant economic growth for Odessa. Unemployment fell, job opportunities abounded, and the population began to rise. During this time, the average weekly wage in Ector County rose from \$603.00 to \$843.00. Higher wages and the growing population increased the demand for housing, driving up new residential construction values by more than 96%

The economy continued to grow until the latter part of 2008, when oil prices plummeted. By 2008-09, the number of producing oil wells fell from 248 to 84, and the unemployment rate reached 9.5%. Due to the resulting downturn in the local economy, the residential construction value for 2008-09 is only expected to reach \$26 million. This value represents a decrease of \$31 million, or 54.39% compared to the previous year.

Commercial construction values have also been affected by the economic factors described above. Between 2004-05 and 2007-08, values fluctuated between \$17 million and \$144 million. Due to the economic downturn, commercial values for 2008-09 are expected to peak at \$43 million, \$50 million less than last year.

Commercial values spiked in two of the past five years due to the construction of two major projects in the area. In 2005-06, the Quail Run Energy Center, a 550 MW power plant, was constructed at a cost of \$102 million. Two years later, construction costs of the University of Texas of the Permian Basin's new Science/Technology Building made up over 50% of the \$93 million annual construction value.

## COMMUNITY PROFILE

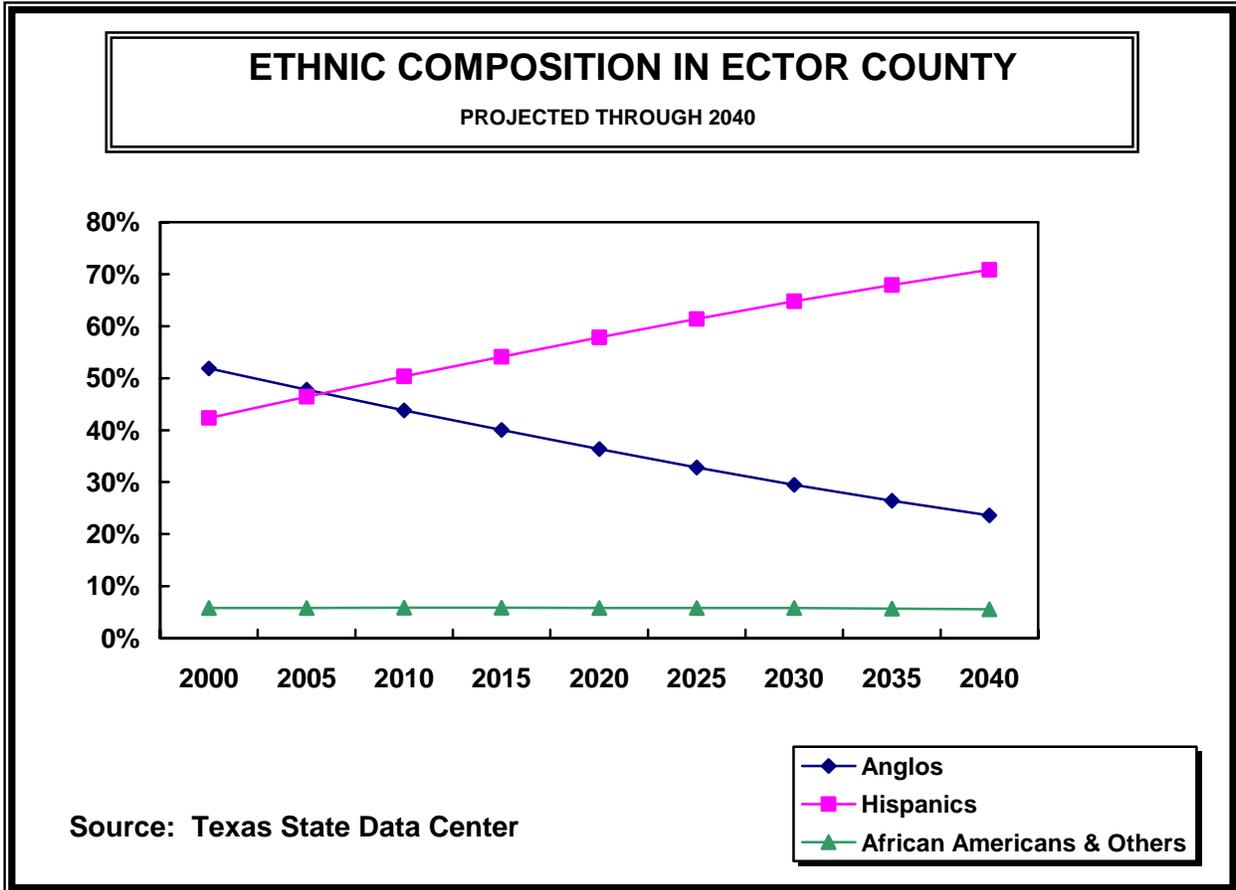


The number of permits issued for new residential construction increased every year from 2004-05 to 2007-08, due to a boom in the local economy. During this time, significant increases in the price of oil resulted in lower unemployment and higher wages, which in turn brought about an increase in population as people in search of employment moved into the area. The influx of families increased the demand for housing, resulting in a 70.99% increase in residential permits issued during this four-year period.

In 2008-09, Odessa began to realize the effects of an economic downturn. From June 2008 to December 2008, the price of oil fell from \$133.93 per barrel to \$41.02 per barrel, and the number of producing oil wells dropped dramatically. The unemployment rate increased from 3.4% in October 2008, to 9.5% in July 2009. As a result, it is anticipated that residential permits will not exceed 168 for 2008-09, a 39.35% decrease compared to the previous year.

The number of commercial permits issued does not mirror economic fluctuations in the same way that the number of residential permits does. Based upon sales tax receipts during the boom, the average citizen's purchasing power improved significantly. However, from one year to the next, the number of commercial permits issued does not reflect any particular trend. Over the past five years, new commercial construction permits have averaged 45.8 annually, fluctuating between 33 and 60 permits per 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 June 2000 study, updated in 2008) by the Texas State Data Center indicate that 49.57% of Ector County's current estimated population is Hispanic and 44.57% of the population is Anglo. This same trend analysis shows the remaining population, including African-American, to be 5.86%.

Over the next 31 years, the Hispanic population will continue to rise, while the Anglo population continues to fall. Current projections indicate that by the year 2040, Odessa will be comprised of a population that is 70.82% Hispanic and 23.60% Anglo. The remaining population, including African-Americans, will make up 5.58% of the total.

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

Appendix

## APPENDIX

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**State and Federal Mandates**

**Debt Ratio Calculation**

**Per Capita Calculation**

**Budget Resolution**

**Tax Ordinance**

## APPENDIX

### ESTIMATED STATE AND FEDERAL MANDATES

State Mandates	FY 2007-08 Estimated	FY 2008-09 Estimated	FY 2009-10 Estimated
<u>General Fund:</u>			
Election Mandates	\$9,000	\$9,000	\$10,000
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	1,500
Texas Irrigator Certification Fees/Renewal	1,800	1,800	1,800
Texas Department of Agriculture	1,100	1,100	1,100
Virginia Graeme Baker Pool & Spa Safety Act	0	34,000	2,000
Bob Derrington Elevator Insp. (Bldg Serv-1 elevator)	400	400	600
RM Elevator Inspection (Bldg Serv-1 elevator)	0	400	600
City Hall Elevator Inspection (Bldg Serv-2 elevators)	0	0	1,200
PD Elevator Inspection (Bldg Serv-2 elevators)	0	0	1,200
Firefighter / EMS Protective Clothing - Title 37	44,100	50,000	50,750
SCBA Testing & Certification	2,500	3,500	3,500
Firefighter Inoculations	2,000	2,000	2,000
Fire Code Enforcement Training	5,127	5,127	5,127
EMS Materials - IFSTA	1,500	4,600	4,600
Haz - Mat Physicals	2,500	2,500	2,500
Firefighter / EMS Certification Fees & Renewal	7,019	8,500	8,500
Certification of Ambulances (every other year)	0	975	975
Public Safety VTCA Code Compliance	12,875	12,875	12,875
Police Open Records Act	30,020	30,020	30,020
Police Training	244,640	244,640	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	2,420
Crime Victim Compensation Coordinator	9,922	9,922	9,922
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)	6,000	6,000	6,000
Public Safety Communications Logging Recorder	6,170	6,170	6,170
Total General Fund	\$512,184	\$559,040	\$531,590
<u>Risk Management Fund:</u>			
Workers' Compensation	\$657,220	\$657,220	\$657,220
Total Risk Management Fund	\$657,220	\$657,220	\$657,220

## APPENDIX

### ESTIMATED STATE AND FEDERAL MANDATES

State Mandates	FY 2007-08 Estimated	FY 2008-09 Estimated	FY 2009-10 Estimated
<u>Solid Waste:</u>			
Solid Waste - Landfill Gas Management	\$2,000	\$2,000	\$3,000
Solid Waste - Groundwater Monitoring	25,000	40,000	40,000
TDA Structural Pest Control Certification	1,260	1,260	1,260
Total Solid Waste Fund	\$28,260	\$43,260	\$44,260
<u>Water / Sewer Fund:</u>			
Water Conservation Information - TWDB	\$1,000	\$1,000	\$5,000
Water Quality Assessment & Wastewater Plant Inspection Fee - TCEQ	55,900	55,900	85,000
Water Plant Inspection Fee	13,000	13,000	94,900
Landfill Tipping Fee - TCEQ (Water/Wwater)	16,000	16,000	17,000
Operator Licensing Training - TCEQ	18,000	18,000	18,000
Operator Licensing Renewal Fees - TCEQ	2,500	2,500	2,500
Overhead Crane Inspections	2,000	2,000	2,000
Bacteriological Laboratory Certification	1,200	0	0
NELAC Laboratory Certification	8,000	12,000	12,000
Sludge Transportation Fee	500	500	500
Sanitary Sewer Overflow Initiative **	10,000	1,195,000	2,000,000
Electrical License Renewal	0	150	0
Bacteriological Testing	30,000	30,000	30,000
Annual Certification of Backflow Assemblies	2,500	2,500	3,000
Elevator Inspection/Maintenance	2,000	2,000	2,000
Fire Alarm Inspection	500	500	500
Manhole Installation Requirements	0	0	32,032
Total Water / Sewer Fund	\$163,100	\$1,351,050	\$2,304,432
<u>Equipment Services Fund:</u>			
Underground Fuel Storage Tanks Activity	\$62,000	\$62,000	\$62,000
Total Equipment Services Fund	\$62,000	\$62,000	\$62,000
<u>Community Development:</u>			
Asbestos Survey	\$5,000	\$5,000	\$5,000
Asbestos Abatement	50,000	50,000	50,000
Total Community Development Fund	\$55,000	\$55,000	\$55,000
Total State Mandates	\$1,477,764	\$2,727,570	\$3,654,502

## APPENDIX

### ESTIMATED STATE AND FEDERAL MANDATES

Federal Mandates	FY 2007-08 Estimated	FY 2008-09 Estimated	FY 2009-10 Estimated
<u>General Fund:</u>			
Mandatory Soc. Security for Part-Time Employees	\$43,039	\$26,791	\$16,023
Freedom of Information Act / Open Records	4,000	4,000	4,000
Police Record Keeping per Library of Congress	345,170	345,170	345,170
Pre-Employment Exams and ADA Compliance	9,500	11,000	11,000
GASB 34 & 39 Financial Reporting, SAS 99 & SAS 103-112 Compliance	20,000	30,000	30,000
GASB 43 & 45 Financial Reporting	25,000	2,000,000	2,000,000
Storm Water Rules - EPA	22,000	22,000	650,000
Overtime Due to FMLA	92,000	92,000	92,000
Overtime Due to 2-In-2-Out Policy	90,000	90,000	90,000
Total General Fund	\$650,709	\$2,620,961	\$3,238,193
<u>Equipment Services Fund:</u>			
Oil Filter Disposal - EPA	\$720	\$720	\$720
Battery Disposal Fee - EPA	500	500	500
Vehicle Wash Waste Disposal - EPA	1,500	1,500	1,500
Shop Hazardous Waste Disposal - EPA	7,900	7,900	7,900
Total Equip. Services Fund	\$10,620	\$10,620	\$10,620
<u>Water / Sewer Fund:</u>			
Lead / Copper Monitoring - EPA /TCEQ	\$0	\$1,500	\$0
Biomonitoring - EPA / TCEQ	1,600	2,000	2,000
Consumer Confidence Report - EPA/TCEQ	9,300	10,000	10,000
Permit Testing - EPA/TCEQ *	8,000	18,000	8,000
Enhanced Surface Water Treatment & Disinfection By-Product Rules - EPA/TCEQ	32,000	0	0
Laboratory Performance Samples - EPA **	500	0	0
Stormwater Permit - EPA/TCEQ	200	200	200
Emergency Response Plan - EPA	2,000	0	0
Long-Term Enhanced Surf. Water Trtmt-EPA/TCEQ	0	0	1,000
Unregulated Contaminate Monitoring-EPA/TCEQ	5,800	2,000	0
Permit Renewal	0	2,500	0
Total Water / Sewer Fund	\$59,400	\$36,200	\$21,200
<u>Risk Management Fund:</u>			
Commercial Drivers Testing - DOT	\$10,000	\$10,000	\$10,000
HIPPA	25,000	25,000	25,000
Total Risk Management Fund	\$35,000	\$35,000	\$35,000
Total Federal Mandates	\$755,729	\$2,702,781	\$3,305,013
Total State and Federal Mandates	\$2,233,493	\$5,430,351	\$6,959,515

\* Includes testing for permit renewal.

\*\* 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, 2009**

Fiscal Year	Total Current General Fund Expenditures	Total Debt Service Expenditures	Percentage	\$ Ratio
1999-00	\$36,369,713	\$1,734,367	4.77%	\$20.97 TO 1
2000-01	\$38,752,714	\$1,870,624	4.83%	\$20.72 TO 1
2001-02	\$40,427,429	\$1,916,713	4.74%	\$21.09 TO 1
2002-03	\$41,505,429	\$1,883,874	4.54%	\$22.03 TO 1
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	\$58,723,818	\$2,637,759	4.49%	\$22.26 TO 1
2008-09	\$58,964,714	\$2,925,686	4.96%	\$20.15 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, 2009

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
1999-00	96,195	\$1,888,361,423	\$16,385,000	\$173,879	0.87%	\$170
2000-01	90,943	\$1,961,178,755	\$17,990,000	\$245,552	0.92%	\$198
2001-02	93,195	\$2,052,362,566	\$17,005,000	\$196,186	0.83%	\$182
2002-03	93,385	\$2,108,487,428	\$15,975,000	\$150,401	0.76%	\$171
2003-04	93,195	\$2,266,305,457	\$20,675,000	\$142,866	0.91%	\$222
2004-05	93,952	\$2,431,976,336	\$25,170,000	\$217,553	1.03%	\$268
2005-06	96,948	\$2,715,109,284	\$24,345,000	\$311,979	0.90%	\$251
2006-07	98,214	\$3,135,144,279	\$33,650,000	\$378,704	1.42%	\$356
2007-08	100,118	\$3,548,501,378	\$36,860,000	\$399,504	1.04%	\$368
2008-09	102,876	\$3,878,228,854	\$35,520,000	\$308,390	0.92%	\$345

**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. 2009R-82**

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, 2009 THROUGH SEPTEMBER 30, 2010, 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, 2009 and ending September 30, 2010, 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**, notice of a public hearing to consider said budget was published in a newspaper of general circulation in the City of Odessa, Ector County, Texas; and

**WHEREAS**, the 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, as 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, 2009 and ending September 30, 2010, a summary copy of which is attached hereto as Exhibit "A", and a complete copy of which is located 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, 2009 and ending September 30, 2010.

**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 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 8th day of September, A.D., 2009, by the following vote:

Bill Cleaver	AYE
James B. Goates	AYE
Royce Bodiford	AYE
Dean Combs	AYE
Benjamin Velasquez	AYE

Approved the 8th day of September, A.D., 2009.

*Larry L. Melton*

Larry L. Melton, Mayor

ATTEST:

*Norma Aguilar-Grimaldo*  
Norma Aguilar-Grimaldo, City Secretary

APPROVED AS TO FORM:

*Larry Long*  
Larry Long, City Attorney

**EXHIBIT A - PROPOSED BUDGET 2009-10**

	<b>Total All Funds</b>
<b>Financing Sources:</b>	
<b>Beginning Fund Balance</b>	\$33,538,114
<b>Less Required Reserves</b>	15,975,032
<b>Available Fund Balance</b>	<b>\$17,563,082</b>
<b>CURRENT REVENUES:</b>	
Property Tax	\$17,456,749
Sales Tax	17,561,109
Franchise/Gross Receipts	6,261,000
Other Operating Revenues	58,517,728
Water and Sewer	38,047,848
Rental Revenue	10,677,730
Interest Income	1,439,500
Intergovernmental	3,438,186
Other Revenue	2,718,430
Administrative Transfers	
General Fund	200,000
Water/Sewer	2,349,177
Equipment Service	376,896
Risk Management	376,130
Solid Waste	556,568
Liquid Waste	2,271
Hotel-Motel	11,702
Odessa Development Corp.	44,184
Motor MPO	6,000
<b>Total Current Revenues</b>	<b>\$160,041,208</b>
<b>Total Financing Sources</b>	<b>\$177,604,290</b>
<b>CURRENT EXPENDITURES:</b>	
Personal Services	\$55,430,026
Supplies	38,196,158
Services	23,526,509
Maintenance	6,737,461
Capital Outlay	782,404
Other Requirements	8,651,354
Debt Service/Lease	11,129,268
Housing Incentive Program	500,000
Insurance Requirements	7,836,759
Outside Agencies	2,427,263
Transfers Out	329,000
<b>Total Current Expenditures</b>	<b>\$155,546,202</b>
Capital Outlay-Replacement	5,984,750
<b>Total Expenditures</b>	<b>\$161,530,952</b>
<b>Ending Available Balance</b>	<b>\$16,073,338</b>
Plus Required Reserves	15,975,032
<b>Ending Fund Balance</b>	<b>\$32,048,370</b>

**ORDINANCE NO. 2009-35**

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 2009 TAX YEAR AND THE 2009-2010 FISCAL YEAR; ESTABLISHING THE AD VALOREM TAX RATE OF 52.2750 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, 2009

**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, 2009 and ending September 30, 2010; and

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

**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-Two and Two Hundred Seventy-five Thousandandths Cents (52.275¢) 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 2009 tax year and the 2009-2010 fiscal or budget 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-Two and Two Hundred Seventy-five Thousandandths Cents (52.275¢) on each One Hundred Dollars (\$100.00) property valuation, said tax levied for and apportioned to the following specified purposes:

- (1) The rate of 7.5412¢ 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 2000, 2001, 2004, 2005, 2006 and 2007 Certificates of Obligation, plus a 2006 and 2009 Refunding Issue.
- (2) The rate of 44.7338¢ 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 ZERO POINT NINE PERCENT (0.9%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY THREE DOLLARS AND FIVE CENTS (\$3.05).

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$417,681 OR 2.18%, AND OF THAT AMOUNT, \$557,171 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 August 25, 2009, 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 8, 2009, 6:00 p.m., City Council Chamber, 411 W. 8<sup>th</sup> Street, Odessa, Texas, and such notice shall be published. Section 6 is effective on August 25, 2009.

**Section 7.** That this ordinance shall go into effect on October 1, 2009.

The foregoing ordinance was first approved on the 25th day of August, A.D., 2009, by the following vote:

Bill Cleaver	AYE
James B. Goates	AYE
Royce Bodiford	AYE
Dean Combs	AYE
Benjamin Velasquez	AYE

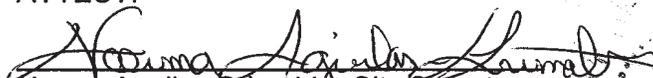
The foregoing ordinance was adopted on second and final approval on the 8th day of September, A.D., 2009, by the following vote:

Bill Cleaver	AYE
James B. Goates	AYE
Royce Bodiford	AYE
Dean Combs	AYE
Benjamin Velasquez	AYE

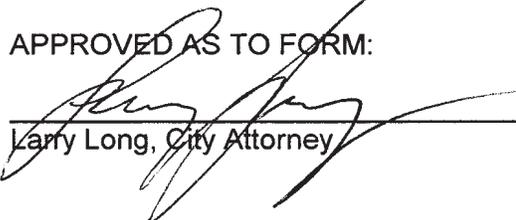
Approved this the 8th day of September, A.D., 2009.

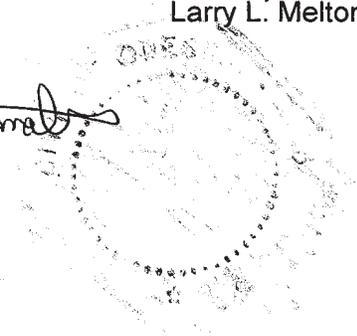
  
Larry L. Melton, Mayor

ATTEST:

  
Norma Aguilar-Grimaldo, City Secretary

APPROVED AS TO FORM:

  
Larry Long, City Attorney



**CITY OF ODESSA**  
**FY 2009-10**  
**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.

**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.

**Balanced Budget:** A budget in which the expenditures incurred during a given period are matched by revenues.

**Budget:** A financial plan for a specified period of time (fiscal year) that matches planned revenues with appropriations. The "preliminary" budget designates the financial plan initially developed by departments and presented by the City Manager to the Council for approval. The "adopted budget" is the plan as modified and finally approved by that body. The "approved" budget is authorized by resolution and thus specifies the legal spending limits for the fiscal year.

**Budget Contingency Plan:** Details various courses of action that may be undertaken when varying levels of revenue shortfalls are anticipated.

## APPENDIX

---

### GLOSSARY

**Budget Document:** The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.

**Budget Highlights:** Significant changes in expenditures or programs within a fund, department or division.

**Budget Message:** The opening section of the budget provides the City Council and the public with a general summary of the most important aspects of the budget. The message explains principal budget issues against the background of financial experience in recent years, and represents the assumptions and policies upon which the City's budget is based.

**Budget Stabilization Account:** Monies set aside in the General Fund or the Water & Sewer Fund for those years that expenditures exceed revenues.

**Budget Summary:** Provides a listing of revenues, expenditures, and available resources for all funds.

**Budgetary Integration:** The means by which expenses are incurred during one fiscal year and paid in the next. (Examples of such expenditures include purchase orders and contracts.)

**Capital Budget:** Covers outlays for the acquisition of major long-lived assets, including assets to be purchased from restricted monies, and the resources (current monies and debt) to be employed for purchase of the assets.

**Capital Outlay:** Expenditures for equipment, vehicles, or machinery, and other improvements that result in the acquisition of assets with an estimated useful life of more than one year, a unit cost of \$1,000 or more, and capable of being identified as an individual unit of property.

**Certificates of Obligation:** Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues. In Texas, Certificates of Obligation do not have to be authorized by public referenda.

**Certified Property Values:** To be in compliance with the Property Tax Code, the chief appraiser certifies the approved appraisal roll to each taxing unit on or before July 25.

**Co-Pay:** A per-service charge paid by employees for approved medical services.

**Compensated Absences Reserve:** Funds that are set aside to compensate employees for unleave and/or old sick leave upon their retirement, resignation, or termination from the City.

**Council of Governments:** The Council of Governments is 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.

**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.

**Fines & Forfeitures:** Monies imposed as penalty for an offense and collected as revenue by the municipal court for the city.

## APPENDIX

### GLOSSARY

**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.

**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.

**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.

## APPENDIX

### GLOSSARY

**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.

**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.

**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.

## APPENDIX

### GLOSSARY

**Maintenance:** Cost of upkeep of property or equipment (account classification 004's)

**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 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.

**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.

## APPENDIX

### GLOSSARY

**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.

**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.

**Personal Services:** Costs relating to compensating employees, including salaries, wages, insurance, payroll taxes, and retirement contributions (account classification 001's).

**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.

**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.

**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.

**Right-of-Way:** Land over which public roads/access are located.

**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.

**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.

## APPENDIX

### GLOSSARY

**Rollback Rate:** A property tax rate that is 3 percent above the effective tax rate.

**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.

**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.

## APPENDIX

### GLOSSARY

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**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.

**Warrant Drive:** Annual or semi-annual serving of arrest warrants to individuals who have past due Municipal Court tickets and have not contacted the Court or paid their fines.

**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.

## 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>BI-20</b>	Business Interstate 20
<b>CAD</b>	Computer Aided Dispatch
<b>CAFR</b>	Certified Annual Financial Report
<b>CAPP</b>	Cities Aggregation Power Project
<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>CSA</b>	Combined Statistical Area
<b>DOT</b>	Department of Transportation
<b>DPS</b>	Department of Public Safety
<b>DRW</b>	Dual Rear Wheel
<b>ECISD</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>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>HR</b>	Human Resources (Department)
<b>HVAC</b>	Heating Vent Air Conditioning
<b>I-20</b>	Interstate 20
<b>ID</b>	Identification
<b>IP</b>	Internet Protocol
<b>IFSTA</b>	International Fire Service Training Association
<b>ISD</b>	Independent School District
<b>IVR</b>	Interactive Voice Response
<b>JBS</b>	John Ben Shepperd (Parkway), a local thoroughfare

## APPENDIX

### ACRONYMS

<b>K-9</b>	Canine
<b>LED</b>	Light-Emitting Diode
<b>LEOSE</b>	Law Enforcement Officers Standard Education
<b>LGC</b>	Local Government Code
<b>LULAC</b>	League of United Latin American Citizens
<b>MC</b>	Municipal Court
<b>MCM</b>	Minimum Control Measures
<b>mgd</b>	Millions of Gallons per Day
<b>MHMR</b>	Mental Health and Mental Retardation
<b>MOTOR-MPO</b>	Midland-Odessa Transportation Organization – Metropolitan Planning Organization
<b>MS4</b>	Municipal Separate Storm Sewer System
<b>MW</b>	Mega Watt
<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>NFPA</b>	National Fire Protection Association
<b>NG</b>	Natural Gas
<b>OC</b>	Odessa College
<b>ODC</b>	Odessa Development Corporation
<b>O&amp;M</b>	Operating and Maintenance or Operation & Maintenance
<b>PC</b>	Personal Computer
<b>PD</b>	Police Department
<b>PGA</b>	Professional Golf Association
<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>RM</b>	Risk Management
<b>Rx</b>	Medical prescription
<b>SAS</b>	Statements of Auditing Standards
<b>SCBA</b>	Self Contained Breathing Apparatus
<b>SSO</b>	Sanitary Sewer Overflow
<b>ST</b>	Storm Water Fund
<b>SW</b>	Solid Waste
<b>SWAT</b>	Special Weapons And Tactics
<b>T-Bill</b>	Treasury Bill
<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>TMRS</b>	Texas Municipal Retirement System
<b>TX</b>	Texas
<b>TWDB</b>	Texas Water Development Board
<b>UCR</b>	Uniform Crime Report
<b>USA</b>	United States of America
<b>UT</b>	University of Texas
<b>UTPB</b>	University of Texas of the Permian Basin
<b>VOIP</b>	Voice Over Internet Protocol (Phone System)

## APPENDIX

### ACRONYMS

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<b>VTCA</b>	Vernon's Texas Civil Statutes Annotations
<b>WC</b>	Workers' Compensation
<b>WIP</b>	Work in Process
<b>W/R</b>	Water Reclamation
<b>WS</b>	Water and Sewer Fund
<b>WSSIP</b>	Water Sewer System Infrastructure Program
<b>WT</b>	Water Treatment
<b>W/W</b>	Wastewater

**CITY OF ODESSA**  
**FY 2009-10**  
**ADOPTED BUDGET**

Index

# APPENDIX

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