

CITY OF SWEETWATER



ANNUAL OPERATING BUDGET FISCAL YEAR 2013-2014

ABOUT THE COVER

The Sweetwater Municipal Airport is shown on the cover of this year's budget. The City of Sweetwater received a Capital Improvement Project Grant through the Texas Department of Transportation, Aviation Division with the construction phase completed in 2012. The project included reconstruction/rehabilitation and remarking of all pavement areas and drainage improvements. With the airports ability to accommodate most corporate aircraft, it provides a direct economic impact to the City of Sweetwater and Nolan County.

**CITY OF SWEETWATER, TEXAS
ANNUAL OPERATING BUDGET
OCTOBER 1, 2013 - SEPTEMBER 30, 2014**

GREGORY L. WORTHAM
MAYOR, AT LARGE



LARRY MAY
COMMISSIONER, PRECINCT 1



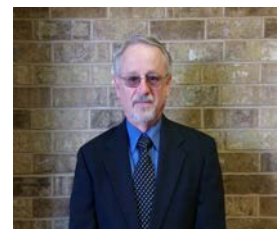
JIM McKENZIE
COMMISSIONER, PRECINCT 2



RICKY CASTRO
COMMISSIONER, PRECINCT 3



JEROD PEEK
COMMISSIONER, PRECINCT 4



EDWARD P. BROWN
CITY MANAGER



**PREPARED BY:
FINANCE DEPARTMENT**

PATTY TORRES
CITY COMPTROLLER



City of Sweetwater Fiscal Year 2013-2014 Budget Cover Page September 10, 2013

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-38,801, which is a -1.99 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$17,957.

The members of the governing body voted on the proposal to consider the budget as follows:

FOR: COMMISSIONER - LARRY MAY COMMISSIONER – JIM McKENZIE
COMMISSIONER – RICKY CASTRO COMMISSIONER – JEROD PEEK

AGAINST: NONE

PRESENT and not voting: NONE

ABSENT: NONE

Property Tax Rate Comparison

	2013-2014	2012-2013
Property Tax Rate:	\$0.480000/100	\$0.463000/100
Effective Tax Rate:	\$0.492227/100	\$0.401169/100
Effective Maintenance & Operations Tax Rate:	\$0.494584/100	\$0.411506/100
Rollback Tax Rate:	\$0.554011/100	\$0.465640/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for City of Sweetwater secured by property taxes: 0

BETWEEN THE COVERS

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FROM THE CITY MANAGER.....

October 1, 2013

Honorable Mayor and City Commission
City of Sweetwater
Sweetwater, Texas 79556

Members of City Commission:

Introduction

I am pleased to transmit to you the City of Sweetwater's Fiscal Year 2013-2014 (FY 2014) Annual Operating Budget. The budget is submitted in accordance with the Civil Statutes of Texas and the Charter of the City of Sweetwater and presents sources of income and the plan of expenditures for all areas of the Sweetwater city government for the year beginning October 1, 2013 and concluding September 30, 2014. The annual city budget is perhaps the single most important document of the City because it is the financial plan and program of work for the City for the fiscal year.

This document is the result of months of intensive effort by all departments and staff personnel. All city operations are carefully monitored during the year and it is my opinion that the budget requests, as presented, are both reasonable and realistic. I believe the goals and objectives, as presented are achievable because of competent and dedicated department heads and staff and the continued positive leadership of the City Commission.

This budget is the plan our City will live by for the next twelve months. It is a plan developed by the staff, reviewed by you, the City Commission, and includes your input. The expenditure levels as approved by you will be a control on the overall expenditures for City programs, services, and projects. The City staff is responsible for the use of these funds subject to your policies and controlled by your reviews. It is important to note that there are no timing differences between the procedures and the budget; appropriations lapse at the end of the fiscal year and subsequent appropriations are not necessary based on current expenditures.

Major Issues

The 2013-2014 fiscal year budget was prepared balancing citizens' needs and expectations with available resources. Some of the main issues in the budget year are recurring and we seem to be hard pressed to find long term solutions to these issues.

The most important issues we are faced with in both the near term and in the long term are water related. Our water supply consists of surface water and ground water. Continuing drought conditions have had an adverse impact on City water supplies. Oak Creek Reservoir, the City's surface water supply is at twenty-two percent of capacity. A barge pump has been placed in the main channel to pump into the intake tower. The City's ground water source, a 2,500 acre water well field consisting of both owned and leased land southwest of Sweetwater, has 34 municipal water wells producing an average 2.5 million gallons of water a day. The following pictures depict Oak Creek Lake when full and in its present condition.



Our rainfall for the last two years has been well below average levels. Since September 2011, we have been in Stage 1 Water Restrictions which asks customers to curtail water use to nonessential purposes on a voluntary basis. Stage II Water Restrictions are being considered.

The City expends over \$1,000,000 per year on electricity with almost 75% of the total being used for pumping water, water treatment and wastewater treatment. With electricity prices soaring and deregulation the City has continued membership with Texas Coalition for Affordable Power (TCAP) to ensure that we maximize opportunities to purchase power at the lowest price possible.

Sales tax collections have continued to remain strong with the City collecting \$2,902,727 in FY 2012. Budgeted sales taxes for FY 2013 were \$2,500,000 and are \$2,160,000 for FY 2014. The property tax FY 2014 rate was raised from \$.463 to \$.48 per \$100 valuation.

The 2010 Census indicated a drop in the population of the City of Sweetwater from 11,415 in 2000 to 10,906 in 2010. Various statistics can be found in a detail schedule in the budget document.

An issue that continues to garner attention through citizen complaints and through the media is the large amount of junk and debris accumulation on private property throughout the City, the constant illegal littering of public alleys and street right-of-ways, and a number of sub-standard structures which no longer meet the City code of ordinance requirements. We emphasize the use of our clean up truck placement program in order to stem the illegal littering of the alleys. Our type IV landfill and citizens' collection center have continued to allow home owners, on our refuse system, a place to dispose of discards on a "no extra charge" basis. However, since our type IV landfill is permitted as arid exempt, which limits the amount of incoming waste, the demolition and disposal of substandard structures have been delayed to some extent. Currently, we are in the process of developing a location to place a new type IV landfill for future use. Our current landfill has an estimated life of less than 10 years.



Honorable Mayor and City Commission
October 1, 2013

Other issues concerning FY 2014 budget are water meter replacement, vehicle and equipment replacement, well-field conditions and unstable water sales.

- The City has an internal policy for replacing water meters on a yearly rotation which systematically replaces all meters over a 10 year period. This is a very important policy to continue due to the potential loss of revenue if meters are not reading water flows correctly.
- We have an internal service fund established to purchase equipment and vehicles. Our internal policy has a basic years/mileage replacement schedule to replace our vehicles and equipment. The Internal Service Fund rents vehicles and equipment to City's departments and accumulates the payments as a replacement fund. During 2014 we plan to spend \$446,000 replacing vehicles and equipment.
- An application with the Texas Water Development Board to borrow \$1,935,000 to complete an additional three to five water wells and pipeline has been approved. Construction will begin in early 2014.
- Water sales have fluctuated due to high rates, lack of rain and economic conditions. The top six users in the City make up 32% of our total water revenues. One of the City's top six water users has developed their own water source and as of October 1, 2013 has disconnected from our system. A 7% loss of revenue is expected. Potential water sales for oil drilling activities could alleviate that loss of revenue.

Water Supply

As previously mentioned, the City purchased and/or leased approximately 2,500 acres of land south of Roscoe (southwest of Sweetwater) for the purpose of developing a ground water well-field. The well field project consists of 34 wells, a pump station, a storage facility and almost 50 miles of pipeline. The field can deliver over 6.0 million gallons per day. The well-field is capable of meeting the peak daily demands of 4.5 million gallons per day; however, high demand is presently 2.5 million gallons per day.

Wastewater Treatment

The wastewater treatment plant was completed in 2003 and utilizes aeration basin technology with disinfection accomplished through a dual channel ultraviolet light system. The plant discharges an average of 1.0 MGD of effluent.

Water Treatment

The 8.0 MGD capacity water treatment plant utilizes state of the art membrane filtration technology. The water sales for fiscal year 2013 average 2.2 MGD. We are conducting a pilot study to determine suitability of a new membrane filtration system. Purchase of the new membrane system is contingent upon the capacity condition of Oak Creek Lake.

FY 2013 Accomplishments

1. GFOA Awards

The City received the Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award from the Government Finance Officers Association. The City of Sweetwater is one of very few cities of its size to receive both awards each year.

2. Transparency Award

The City was awarded the Texas Comptroller Leadership Circle Gold Member award for meeting a high level of local government transparency on the City's website.

3. Grants

The City participated in several grants in the past fiscal year including:

- Texas Department of Agriculture Home-Delivered Meal Grant Program: provides additional funding for our Senior Nutritional Activities Program
- Capital Improvement Project Grant through The Texas Department of Transportation: drainage work, pavement rejuvenation and re-striping for the Municipal Airport

4. Senior Nutrition Activities Program

The City completed construction of a new 4,500 sq. ft. building for SNAP. The old facility built in 1919 was deemed unsafe and was demolished. The new facility should provide a home to the seniors program for many years to come.

5. New Police Station Plans

Plans were completed for a new police station to replace the existing station housed in a municipal building built in the 1920's. Bids have been opened and rejected. The project will be downsized and bids will be opened at a future date in 2014.

6. Landfill

The City continued the permitting process and development of plans for the new Type IV landfill site.

Service Efforts and Achievements

The Government Accounting Standards Board (GASB) initiated research into ways to improve the ability of public entity financial reports to present information "Useful in assessing not only how much and on what an entity is spending its resources, but also what its citizens are getting from the use of public funds and how efficiently and effectively those funds are being used." (Research Report: Service Efforts and Accomplishments Reporting: Its Time Has Come, GASB). City of Sweetwater budgets provide departmental goals, objectives, indicators and the service efforts and accomplishments (SEA) suggested in GASB research reports where possible. Uses of GASB SEA's can be found in sections detailing the following departments: Police (page 111), Source of Supply (page 185), Purification Plant (page 191), Water Distribution (page 195), Wastewater Collection (page 199), Wastewater Treatment (page 203), Refuse Collection (page 231), and Refuse Disposal & Recycling (page 235). We believe this information will be helpful for interested citizens in assessing the City's accomplishment of their responsibilities. For additional information, please visit our website at cityofsweetwatertx.com.

Economic Conditions

Fortunately, Sweetwater’s economic diversity places the community in a more favorable economic position than most other small cities in West Texas. United States Gypsum Co. and Georgia Pacific Co. (wallboard manufacturing), Ludlum Measurements (radioactive detection equipment manufacturing), Buzzi Unicem (cement production), TST (aluminum recycling), Texas State Technical College, and Rolling Plains Memorial Hospital are all major employers.

Cline Shale oil exploration activities are expected to continue to increase. Several new large oil field servicing businesses have established in Sweetwater. Plans for new hotels, RV parks and “man camps” indicate a potential economic “boom” is on the horizon.

The unemployment rate for Nolan County is 5.1% as compared to the rate of 7.3% for the United States. Sweetwater is a production hub for cotton, oil and cattle.

Nolan County has been a major player in the wind energy industry for the past few years. There are more than 1,250 towers producing approximately 1,950 megawatts of wind energy. Nolan County produces about 25% of Texas wind power and approximately 8% of USA wind energy. Currently, Texas leads the Western Hemisphere in wind energy generation and the USA is the largest global producer.



The City of Sweetwater's Fiscal Year 2013-2014 Annual Operating Budget totals \$31,565,930, an increase of \$5,594,124 over appropriations for FY 2012-2013. Capital outlay for a new police station and major water system improvements account for this increase.

**Total Appropriations
 (Budget Basis)**

<u>Fund</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>% Change</u>
General	\$ 9,141,514	11,357,677	24.24%
SNAP	444,749	421,798	(5.16%)
Hotel/Motel	450,000	450,000	0%
Water & Wastewater	9,160,359	12,742,682	39.11%
EMS	1,962,645	1,600,301	(18.46%)
Refuse Collection & Disposal	1,894,855	1,913,703	.99%
Central Garage & Stores	1,383,193	1,648,497	19.18%
Employees' Benefit	1,492,500	1,387,500	(7.04%)
Cemetery Fund	41,991	43,772	4.24%
Total Appropriation	\$25,971,806	\$31,565,930	21.54%

The numerous departments, which make up this budget, are divided into three major groupings: Governmental Funds, Proprietary Funds and Fiduciary Funds. The General Fund is the primary operating fund for current governmental services, providing most traditional tax-supported municipal services, such as police and fire protection. Other city services are organized as enterprise funds and internal service funds, based on the premise that they should be conducted as a business, with user fees covering expenditures. The enterprise activities include Water and Wastewater, Emergency Medical Service and Refuse Collection and Disposal. The internal service funds include Central Garage and Stores and the Employees' Benefit Fund.

General Fund: The approved FY 2014 General Fund expenditures including transfers out total \$11,357,677, an increase of \$2,216,163 or 24.24%. This budget does include a cost of living adjustment. General Fund revenue will decrease 7.10%. The increase in expenditures is mainly attributed to proposed capital outlay for a new police station.

In May, 1990, the voters of Sweetwater approved an additional one-half cent increase in sales tax, the proceeds of which must be dedicated to economic development. The City Commission appointed, by statute, a board consisting of five members who provide leadership for the Economic Development Corporation. The non-profit corporation has sole control over the expenditure of these funds, expected to be \$750,000 for FY 2014, and the money can only be used for economic development purposes in accordance with the laws of the State of Texas. These funds are not included in this budget as the City will act only as a conduit for transfer of the sales tax receipts from the State Comptroller's Office to the Economic Development Corporation. The City will have no control over these funds other than the indirect control exercised in the board appointments and provisions within the By-laws of the Corporation.

All governmental and internal service funds capital outlay for FY 2014 will be paid for on a pay-as-you-go basis. Planned replacement items will be purchased in accordance with the five-year Capital Improvement Plan.

Senior Nutrition Activities Program (SNAP): Proposed expenditures have decreased 5.16%. Revenues are anticipated to decrease 3.8% from the previous year. Staff and participants will continue to make every effort to raise money for support of operations. In the upcoming year, the program will move into the newly completed building located on the site of the old building which was torn down.

Hotel/Motel Fund: A law passed in 1989 by the 71st Legislature of the State of Texas placed some constraints on how hotel/motel taxes may be spent. The funds can only be spent to expand, enhance and promote tourism, convention and hotel industry in the community. Accordingly, in order to comply with the intent and letter of the law, tax revenues in this fund will be used to support the convention and tourism function of the Sweetwater Chamber of Commerce to support the operations of the Pioneer City-County Museum and the Nolan County Coliseum. Hotel Motel taxes experienced an increase for several years due primarily to wind farm construction and Cline Shale oil exploration and construction in our area.

Cemetery Fund: This fund was established with the intent to build a corpus sufficient to maintain the cemetery. From the inception, only non restrictive fund balance plus eighty-five percent of interest from investments is available to offset expenditures. Interest revenues for FY 2014 are not anticipated to be adequate to cover expected expenditures. General Fund transfers will be necessary for continued operation. No major capital outlay or changes from current operating methodology within the next ten years are expected.

Debt Service: The City has three active bond issues: General Obligation Refunding Bonds, Series 2005, Combination Tax & Revenue Certificates of Obligation, Series 2007, and Combination Tax & Revenue Refunding Bonds, Series 2011.

The legal debt margin for the City of Sweetwater is restricted by law to the maximum \$2.50 per \$100 assessed valuation for all purposes. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for general obligation debt service. The City has no active General Obligation bond issues.

Legal Debt Margin Calculation:

Assessed Value	\$397,644,410
Debt Limit @ \$1.50 per \$100 value	\$ 5,964,666
Debt Applicable to limitation	\$ 0
Legal Debt Margin	\$ 5,964,666

Municipal Rating: The City of Sweetwater maintains an “A” rating from Standard & Poor’s Rating Service on tax supported debt. At the current time, there are no short or long range plans to issue or refund and refinance bonds.

Water and Wastewater Fund: Expenses for this fund are scheduled to increase 1.52% (GAAP Basis) and 39.11% (Budget Basis). Budget Basis expenses include a \$3.3 million membrane replacement project and \$1.275 million water well field and pipeline development. Water sales have leveled off with average daily sales at approximately 2.1 million gallons per day.

Emergency Medical Service Fund: Expenses for this fund are budgeted to decrease 16.17% (GAAP Basis) and decrease 18.46% (Budget Basis). The majority of the increase is related to changes in Personnel Services (cost of living and health insurance). We also expect to have an increase in fuel and utility cost. Revenue from ambulance charges are expected to decrease 49%. We strive to continue to provide advanced life support and service for the citizens of Nolan County during difficult financial times in the health care field. Subsidies to support this fund from the City’s General Fund and Nolan County are expected to increase slightly.

Refuse Collection and Disposal Fund: Expenses for this fund will increase 1%(Budget Basis). As with most of the other funds, the increase is due to a cost of living adjustment, health insurance, and Type IV landfill development costs.

Central Garage and Stores Fund: In line with our capital improvement plan, capital expenditures will increase this year as compared to previous years. We are projecting a 19.18% increase in this fund (Budget Basis) for FY 2014. The retained earnings in this fund are intended to be used for capital item purchasing. Revenue is the income from rentals and charges assessed to departments that use the vehicles and equipment and interest earnings from investments.

Employee Benefit Fund: The City has a self-funded employee benefit plan which funds City employees’ health claims and premiums. No changes have been made to benefits for FY 2014; however, employees will be asked to contribute an additional \$25 per month for family coverage.

Personnel: Our ability to provide quality service to our citizens is dependent upon an efficient and professional work force. The increase in Cline Shale oil exploration and production has resulted in the loss of some employees. We expect the loss of truck drivers, equipment operators, office personnel and manual laborers to become a problem in the near future. In general, City employees are loyal and remain employed by the City for long periods of time. This is beneficial in the aspect of experience and training.

Financial Forecast and Outlook: Retail growth has stabilized with sales tax revenue projected to be about \$2.2 million for FY 2014. The City experienced temporary high sales tax revenues in FY 2011, 2012, and 2013 due to major construction in the area. The economic outlook is sound with stable retail sales, energy, including both oil and wind, and manufacturing. These factors contribute to the City's success in continuing all the current City services offered.

Economic development is vital to the existence of small rural communities and it is always a primary goal of both the City Commission and Sweetwater Enterprise for Economic Development. We feel that we are in a favorable position to entice new industry into our area with substantial reserves and very well located property held by Sweetwater Enterprise for Economic Development. The advent of a dedicated sales tax for economic development has contributed to the reserves and they continue to grow yearly.

As we look forward, many needs and issues will arise unexpectedly and require immediate attention. However, with some forward planning, we can foresee those needs and either bring them forward with no immediate plan of action or we can schedule a timeline of action to plan for the event. The City Commission develops strategic plans and conducts long-range financial plans during their annual budget retreat. At this time, an in depth evaluation of the City's financial condition is performed as well as a review of goals for future years. We consider the needs that we can foresee as an opportunity. It gives us a chance to take appropriate actions in a timely manner. Of course, the sooner a need is scheduled to arise, the more attention it will receive.

Some of the needs we foresee with the next five years:

- The City pool was constructed in 1978 and will require major capital expenditures to update it to meet safety standards. We modified the drain system to be compliant with the Virginia Graeme Baker Pool and Spa Safety Act and constructed ADA compliance requirements in the previous fiscal year. Most of the pumping and filtering equipment and piping need to be replaced. The pool needs to be resurfaced and the gutters need to be replaced. This will be done over several years due to the amount of money involved.



- **Our police department is located in a portion of the Municipal Auditorium which was built in 1927. The building is in need of a major renovation and the plumbing, electrical and heating/air conditioning systems also need major repairs. Plans have been finalized and construction could begin in early 2014. Budgeted funds for the project are \$3.5 million.**



- **Our purification plant is filtered by a membrane system which will need to be replaced in 2014 at a cost of around \$3.3 million.**
- **Engineers completed an inspection of the City's water storage facilities in FY 2011. It was recommended that the City replace our elevated 750,000 gallon storage tank originally built in 1930. Cost estimated at \$1.7 million with a time frame of less than three years.**
- **We are in the process of evaluating City owned assets not in use for potential sale or lease.**
- **We continue to experience challenges dealing with Civil Service law for a City our size. We are constantly researching legalities of situations and are limited in our management of Public Safety employees.**
- **We are in the first phase of planning a cost analysis for a new Type IV landfill. The current type IV landfill owned by the City has a useful life of less than 10 years. We have purchased a satisfactory site for a Type IV landfill and are developing plans and initiating permitting requirements and engineering studies.**

Some of the issues that face the City beyond 5 years:

- **Probably the most important issue facing the City is securing a long term water supply. The well-field has a roughly estimated life of 22 years or less and it will be costly to repair the piping and pumps in order to transport water from Oak Creek. Water has been and always will be an issue in this area. Therefore, it is a top priority to find a solution to this problem. Currently, we are brainstorming with other cities in our area faced with similar problems; however, a solution has not been formulated.**
- **The dams at Oak Creek Reservoir and Lake Trammell will need a major re-facing within the next 15 years to continue to meet legal regulations. Cost estimates indicate this to be less than \$100,000.**

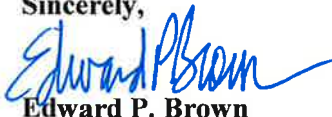
- Most new residential construction has occurred on the outskirts of the City and we are faced with the undertaking of condemning and tearing down a large number of abandoned and rundown buildings. This project will require a tremendous amount of manpower and landfill space. Currently, our landfill does not have the space available. This project will be pending until we have a new landfill opened. We currently tear down one to two buildings a month.
- The Emergency Medical Service Department sustained an audited operating loss of \$796,170 in the fiscal year 2012 and is anticipated to be higher in FY 2013 and 2014. Operation of this department is a burden on City resources and could be more efficient. Financial support is currently unbalanced with City residents paying a higher proportion of costs for services. We have discussed formation of an Emergency Services District by election of the voters. The District would have the footprint of the County as its tax base. The value of the property in that area would be available and a small tax rate could be assessed. Fire and Emergency Medical Services would be provided by the District and a fair tax rate would be applied across the District. A petition by 100 voters and approval by the County Commissioners Court could bring this election.
- Consideration of future annexation sites for incorporation into City boundaries.

The City has been fortunate to be able to provide such a wide variety of services to the citizens of Sweetwater for a relatively low tax rate and with only moderate fees. We increased the tax rate this year from 46.3% to a rate of 48%. The taxable value of the property roll for 2013 decreased by \$23 million due to a one time assessment of CREZ line construction materials in the prior year. All fees with the exception of ambulance and swimming pool charges remained unchanged for FY 2014. Of course, in case of unfunded mandates or unexpected unusual large expenditures, our fees will be adjusted appropriately.

Summary: The budget set forth on the following pages is 20.8% more (GAAP Basis) than the budget approved for last year (FY 2013). Total appropriations on a Budget Basis are 29.05% more than the previous year. All city services will be maintained at existing levels. You, the City Commission, have deemed it prudent to maintain balances in operating funds equal to three months' operating costs. Retained earnings in Enterprise Funds fluctuate annually depending on projected need. All FY 2014 year-end balances projected for Governmental, Capital Projects, Proprietary and Fiduciary Funds are considered adequate and appropriate. The tax rate is \$.48 per \$100 of value.

I believe that this budget represents the goals of the City Commission for the operation of the City organization in FY 2014. The staff and I pledge ourselves to the task of ensuring that the citizens of Sweetwater enjoy the best municipal services possible with the resources that are provided.

Sincerely,



Edward P. Brown
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sweetwater
Texas**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Movill

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Sweetwater for its annual budget for the fiscal year beginning October 1, 2012.

In order to receive this award, a governmental 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 GFOA to determine its eligibility for another award.



Distinguished Budget Presentation Awards
Displayed in City Commission Room
1984-2013

AN ORDINANCE
MAKING APPROPRIATION FOR THE SUPPORT TO THE CITY GOVERNMENT FOR
THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30,
2014.

WHEREAS, The City Manager has prepared and submitted to the City Commission a budget estimate of expenditures and revenues of all city departments for the fiscal year beginning October 1, 2013 and ending September 30, 2014, which has been approved.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF SWEETWATER, TEXAS:

SECTION 1: That the sum of \$11,357,677 is hereby appropriated out of the General Fund for the payment of expenses of the city government hereinafter itemized, to wit:

<u>FUND</u>	<u>APPROPRIATION</u>
General Fund	<u>\$ 11,357,677</u>

SECTION 2: That the sum of \$421,798 is hereby appropriated out of Special Revenue Fund as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Senior Nutrition Activities Program	<u>\$ 421,798</u>

SECTION 3: That the sum of \$450,000 is hereby appropriated out of Hotel/Motel Fund as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Hotel/Motel Fund	<u>\$ 450,000</u>

SECTION 4: That the sum of \$43,772 is hereby planned out of the Cemetery fund as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Cemetery Fund	<u>\$ 43,772</u>

SECTION 5: That the sum of \$16,256,686 is hereby planned out of the Enterprise Fund as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Water & Wastewater	\$ 12,742,682
Emergency Medical Services	1,600,301
Refuse Collection and Disposal	<u>1,913,703</u>
 Total Enterprise Fund	 <u>\$ 16,256,686</u>

SECTION 6: That the sum of \$1,648,497 is hereby planned out of the Central Garage and Stores Fund as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Central Garage and Stores Fund	<u>\$ 1,648,497</u>

SECTION 7: That the sum of \$1,387,500 is hereby planned out of the Employees' Benefit Fund as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Employees' Benefit Fund	<u>\$ 1,387,500</u>

READ, PASSED AND ADOPTED on the first reading on this the **13th day of August, 2013, by a unanimous vote.**

CITY OF SWEETWATER, TEXAS



Gregory L. Wortham, Mayor

ATTEST:



Patty Torres, City Secretary

READ, PASSED AND ADOPTED on the second and final reading on this the **10th day of September, 2013, by a unanimous vote.**

CITY OF SWEETWATER, TEXAS



Gregory L. Wortham, Mayor

ATTEST:



Patty Torres, City Secretary

**AN ORDINANCE
APPROVING AND ADOPTING A BUDGET FOR THE CITY
OF SWEETWATER FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014**

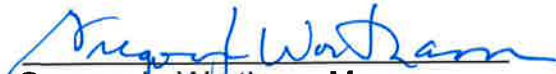
**BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF SWEETWATER,
TEXAS:**

That this Commission finds: (a) The City Manager has, in accordance with the laws of the State of Texas and the Charter of said City, prepared and filed with the City Secretary a budget covering the fiscal year running from October 1, 2013 thru September 30, 2014; (b) Public Notice that such hearing upon such budget would be held on August 13, 2013 has been given as required by law; (c) Such hearing has been held in accordance with the law; and (d) It is the opinion of this Commission that said budget is in all things appropriate and correct.

WHEREAS, said budget is here and now hereby in all things approved and adopted, and it is provided that the effective date of this budget shall be effective as of October 1, 2013.

READ, PASSED AND ADOPTED on the first reading on this the **13th of August, 2013**, by a unanimous vote.

CITY OF SWEETWATER, TEXAS



Gregory L. Wortham, Mayor

ATTEST:



Patty Torres, City Secretary

READ, PASSED AND ADOPTED on the second reading on this the **10th day of
September, 2013**, by a unanimous vote.

CITY OF SWEETWATER, TEXAS



Gregory L. Wortham, Mayor

ATTEST:



Patty Torres, City Secretary

**AN ORDINANCE
FIXING AND LEVYING A TAX FOR THE YEAR 2013 UPON
ALL CITY PROPERTY WITHIN THE CORPORATE LIMITS OF
THE CITY OF SWEETWATER, TEXAS**

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF SWEETWATER, TEXAS:

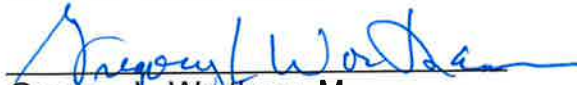
That the budget for the Fiscal Year 2013-2014 having been presented, approved and adopted on the 10th day of September, 2013, there is now and hereby fixed, levied and assessed and ordered collected on each one hundred dollars valuation of all taxable property, real, personal and mixed within the corporate limits of the City of Sweetwater, Texas, for the year TWO THOUSAND AND THIRTEEN the sum of \$0.48 dollars apportioned and divided as follows and composed of the following specific levies, in the amounts and for the purposes following:

- (a) For the General Fund - \$0.48 on each \$100 valuation of property.

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. The ordinance, resolution, or order setting this year's tax rate does not require the statements about "tax increase" as specified in 26.05 (b) of Property Tax Code.

READ, PASSED AND ADOPTED on the first reading on this the 13th day of August, 2013.

CITY OF SWEETWATER, TEXAS



Gregory L. Wortham, Mayor

ATTEST:



Patty Torres, City Secretary

READ, PASSED AND ADOPTED on the second reading on this the 10th day of September, 2013.

CITY OF SWEETWATER, TEXAS



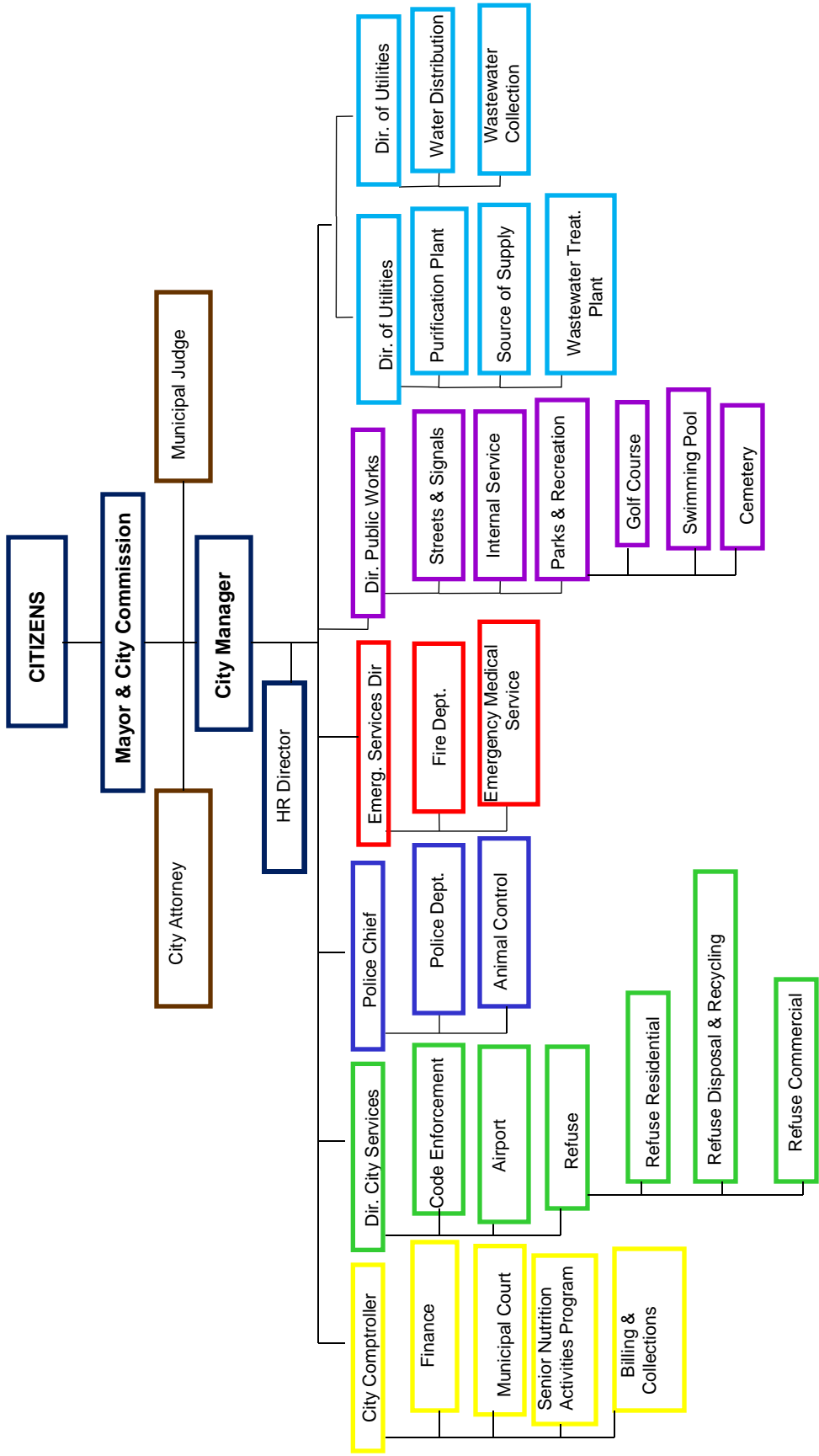
Gregory L. Wortham, Mayor

ATTEST:



Patty Torres, City Secretary

CITY OF SWEETWATER ORGANIZATIONAL CHART 2013-2014



CITY STAFF



EDWARD P. BROWN
City Manager



PETER SHERIDAN
City Attorney



PATTY TORRES
City Secretary/Finance Director



BRIAN FRIEDA
Chief of Police



GRANT MADDEN
Emergency Services Director



RUSSELL JONES
Public Works Director



EDDY CAMPBELL
Utilities Director



KIRK HARRIS
City Services Director



LISA ADAMES
Human Resources/
Civil Service Director

CITIZENS CAPSULIZED BUDGET INFORMATION

INTRODUCTION

The Citizens Capsulized Budget Information section is for the purpose of providing the citizens and taxpayers of the City of Sweetwater a short, visual presentation of the approved budget. The section includes a schedule describing each fund and showing the balances estimated for the year's end. There are also graphs, which visually show detailed information concerning the financial history of the City, and provide the data and an explanation of each graph. A Budget Highlights section is included that provides items of interest about the FY 2014 budget. The intent of this section is to inform the citizens about the budget in non-technical terms so that they will be able to understand the budget without reviewing all the detail.

SECTION II

CITIZENS CAPSULIZED BUDGET INFORMATION

What is Shown in this Section?

Page 24	Balances, Revenues, Expenditures/Expenses
Page 28	Budget Highlights (GAAP Basis)
Page 29	Graph - Business Owning Real Property
Page 30	Graph - Home Owning Real Property
Page 31	Graph - Total Budgeted Revenue
Page 32	Graph - Total Budgeted Expenditures/Expenses (GAAP Basis)
Page 33	Graph - Current Property Tax Collections
Page 34	Graph - Taxable Property Values
Page 35	Graph - Sales Tax Collections
Page 36	Graph - Water and Wastewater Revenue and Expense
Page 37	Graph - Refuse Collection and Disposal
Page 38	Graph - Budgeted Expenditures/ Expenses - All Funds Summary (GAAP Basis)
Page 39	Graph - Budgeted Revenues - All Funds Summary

**CITY OF SWEETWATER, TEXAS
BUDGET FOR FISCAL YEAR 2013-2014
BALANCES, REVENUES, EXPENDITURES/EXPENSES**

FUND

General Fund (Page 75)

The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes most of the basic operating services, such as fire and police protection, finance, data processing, parks and recreation, public works and general administration.

S.N.A.P. (Page 145)

The S.N.A.P. Fund accounts for all the revenue and expenditures for the operation of the Senior Nutrition Activities Program. Revenue includes federal funds, participant contributions and money earned through various money-making projects. Expenditures are the total cost of operating the facility.

Hotel/Motel Fund (Page153)

This fund accounts for collections of a tax for the use of a hotel or motel room. Revenue is the amount of tax collections received and expenditures, which are distributed to the Sweetwater Chamber of Commerce, the Nolan County Coliseum Board and the Pioneer City-County Museum, are for the purpose of enhancing and promoting tourism and the convention and hotel industry.

Cemetery Fund (Page 159)

This fund accounts for money accumulated to operate a perpetual care facility. The primary source of revenue is money donated for cemetery care. The money donated can not legally be spent for cemetery care and operation. Only interest from the donated money can be spent.

ESTIMATED BALANCE <u>10-01-2013</u>	REVENUE/ <u>INCOME</u>	EXPENDITURE/ <u>EXPENSE</u>	ESTIMATED BALANCE <u>9-30-2014</u>
General Fund:			
\$7,775,925	\$8,069,001	\$11,357,677	\$4,487,249
<hr/>			
S.N.A.P:			
\$20,695	\$422,000	\$421,798	\$20,897
<hr/>			
Hotel/Motel Fund:			
-	\$450,000	\$450,000	-
<hr/>			
Cemetery Fund:			
\$1,149,200	\$44,000	\$43,772	\$1,149,428
<hr/>			

**CITY OF SWEETWATER, TEXAS
BUDGET FOR FISCAL YEAR 2013-2014
BALANCES, REVENUES, EXPENDITURES/EXPENSES**

FUND

Water & Wastewater Fund (Page 169)

This fund accounts for income and expenses associated with the operation of the Water and Wastewater Department. The primary sources of income are charges for water and sewer services. The fund is referred to as an enterprise fund in that the water and wastewater operations are financed and operated like any business enterprise with the product, in this case water and sewer service, being provided by the City and the customer paying for the amount used.

Emergency Medical Services Fund (Page 213)

This fund accounts for the income and expenses of providing ambulance services throughout Nolan County. This fund is also an enterprise fund where the money received is to pay for the cost of operation. The City of Roscoe contributes \$20,000 annually for ambulance service and Nolan County pays one-half of the operating deficit each month.

Refuse Collection and Disposal Fund (Page 223)

This fund accounts for the income and expenses associated with providing refuse pickup and disposal. This fund is also an enterprise fund where the money received for providing the service pays the expenses of operating the department.

Central Garage and Stores (Page 245)

This fund accounts for the rental of motor vehicles to other departments, repairs and fuel for vehicles, and the purchase and distribution of inventory and supplies for other departments. This fund is also an enterprise fund and is operated as a business.

Employees' Benefit Fund (Page 255)

This fund accounts for money received from all operating funds in the form of insurance premiums. The fund is then used to provide group health and life insurance for employees and dependents.

ESTIMATED BALANCE <u>10-01-2013</u>	REVENUE/ <u>INCOME</u>	EXPENDITURE/ <u>EXPENSE</u>	ESTIMATED BALANCE <u>9-30-2014</u>
Water & Wastewater Fund:			
\$19,141,675	\$6,419,100	\$6,328,082	\$19,232,693
<hr/>			
Emergency Medical Services Fund:			
\$383,336	\$1,630,033	\$1,600,301	\$413,068
<hr/>			
Refuse Collection and Disposal Fund:			
\$944,190	\$1,993,000	\$1,913,703	\$1,023,487
<hr/>			
Central Garage and Stores:			
\$2,221,585	\$1,092,317	\$1,202,497	\$2,111,405
<hr/>			
Employees' Benefit Fund:			
\$61,012	\$1,350,250	\$1,387,500	\$23,762
<hr/>			

BUDGET HIGHLIGHTS (GAAP BASIS)

This budget represents the financial plan of the City of Sweetwater for Fiscal Year 2014 (FY 2014) and covers the period from October 1, 2013 to September 30, 2014.

Total revenue and resources, for all funds, for FY 2014, is \$21,469,701. This represents a 8% decrease in revenues and resources.

Total expenditures and expenses for all funds, for FY 2014, is \$24,705,330. This represents a 8.6% increase in expenditures and expenses.

The General Fund budget, for FY 2014, is \$11,357,677. This represents 24.2% increase from the FY 2013 budget.

The Water and Wastewater budget, for FY 2014, is \$6,328,082. This represents a 1.5% increase over the FY 2013 budget.

The Emergency Medical Services (Ambulance Service) budget for FY 2014 is \$1,600,301. This represents a 16.2% decrease over the FY 2013 budget.

The Refuse Collection and Disposal budget, for FY 2014, is \$1,913,705. This represents a 1% increase from the FY 2013 budget.

The largest revenue source for the General Fund is sales tax. The FY 2014 amount is expected to be \$2,160,000 or 26.8% of the total revenue that will be collected. Current ad valorem tax collections are expected to be \$1,832,345 and represent 22.7%.

Public Safety expenditures amount to 63% of all General Fund expenditures. The Police Department is the largest General Fund departmental budget at \$5,860,008. This represents 52% of the total General Fund budget.

Personnel costs, that are salaries and benefits, account for 36% of all FY 2014 GAAP Basis budgeted expenditures.

The ad valorem tax rate for FY 2014 will be \$.48 per \$100 of valuation.

The total cost of tax supported services for citizens of Sweetwater is \$2.85 per day per citizen.

The total cost of Public Safety, per citizen, is \$1.79 per day.

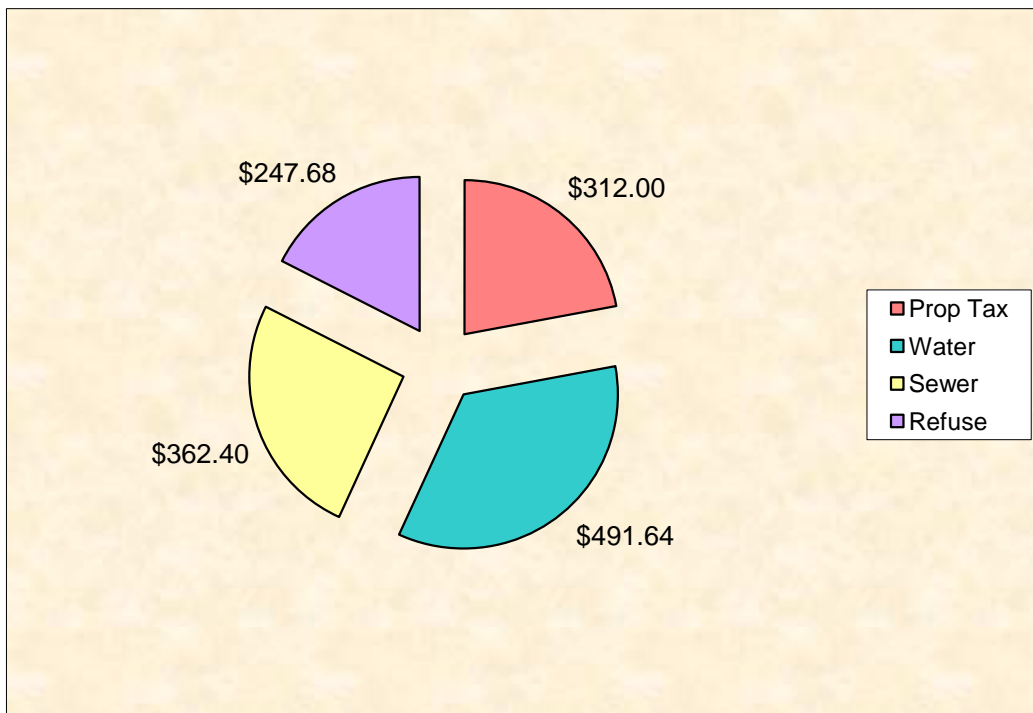
BUSINESS OWNING REAL PROPERTY

Average Annual Cost of City Services

Fiscal Year 2014

Assumptions: Average Taxable Value - \$65,000
Average Monthly Water Consumption - 3,000 Gallons

<i>Item</i>	<i>Cost</i>
Prop Tax	\$ 312.00
Water	\$ 491.64
Sewer	\$ 362.40
Refuse	\$ 247.68
<i>Total Annual Cost</i>	\$ 1,413.72



DISCUSSION OF GRAPH:

This pie chart reflects the average annual cost of City services for a business owning real property in the amount of \$65,000 with average monthly water consumption of 3,000 gallons. The total average cost is broken down between the various categories of property taxes, water, sewer and refuse.

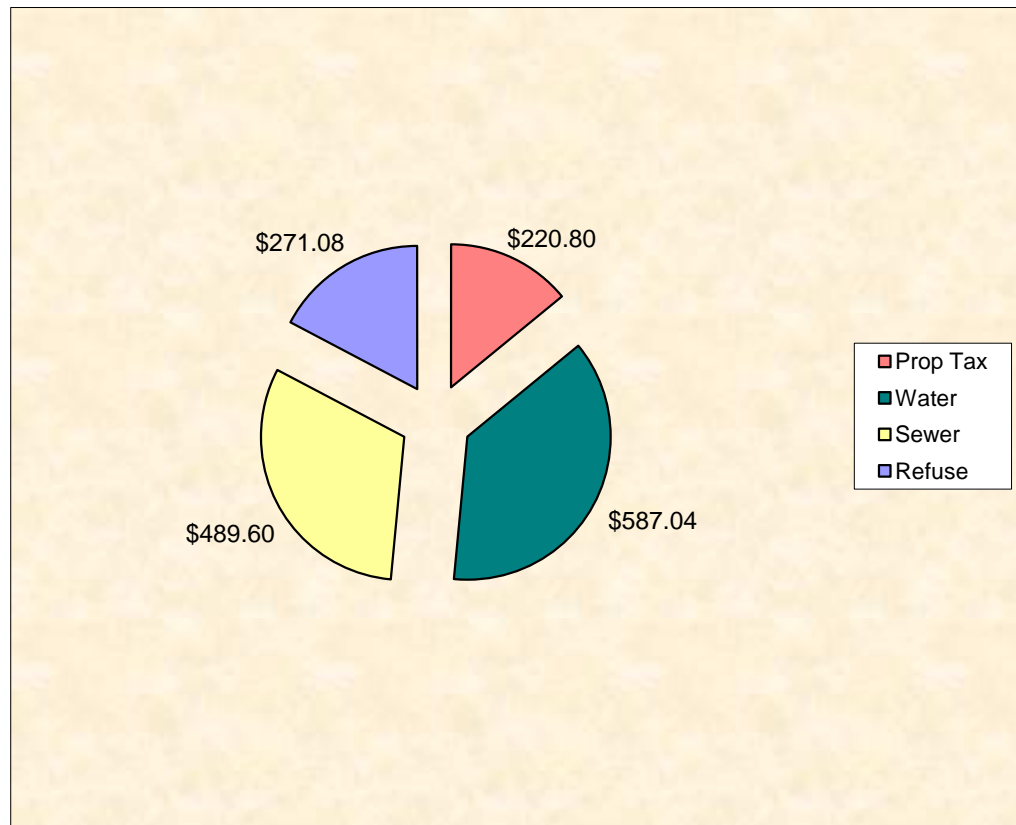
HOME OWNING REAL PROPERTY

Average Annual Cost of City Services

Fiscal Year 2014

Assumptions: Average Taxable Value - \$46,000
Average Monthly Water Consumption - 7,000 Gallons

<i>Item</i>	<i>Cost</i>
Prop Tax	\$ 220.80
Water	\$ 587.04
Sewer	\$ 489.60
Refuse	\$ 271.08
Total Annual Cost	\$ 1,568.52



DISCUSSION OF GRAPH:

This pie chart reflects the average annual cost of City services for a home owning real property in the amount of \$46,000 with average monthly water consumption of 7,000 gallons. The total average cost is broken down between the various categories of property taxes, water, sewer and refuse.

CITY OF SWEETWATER, TEXAS

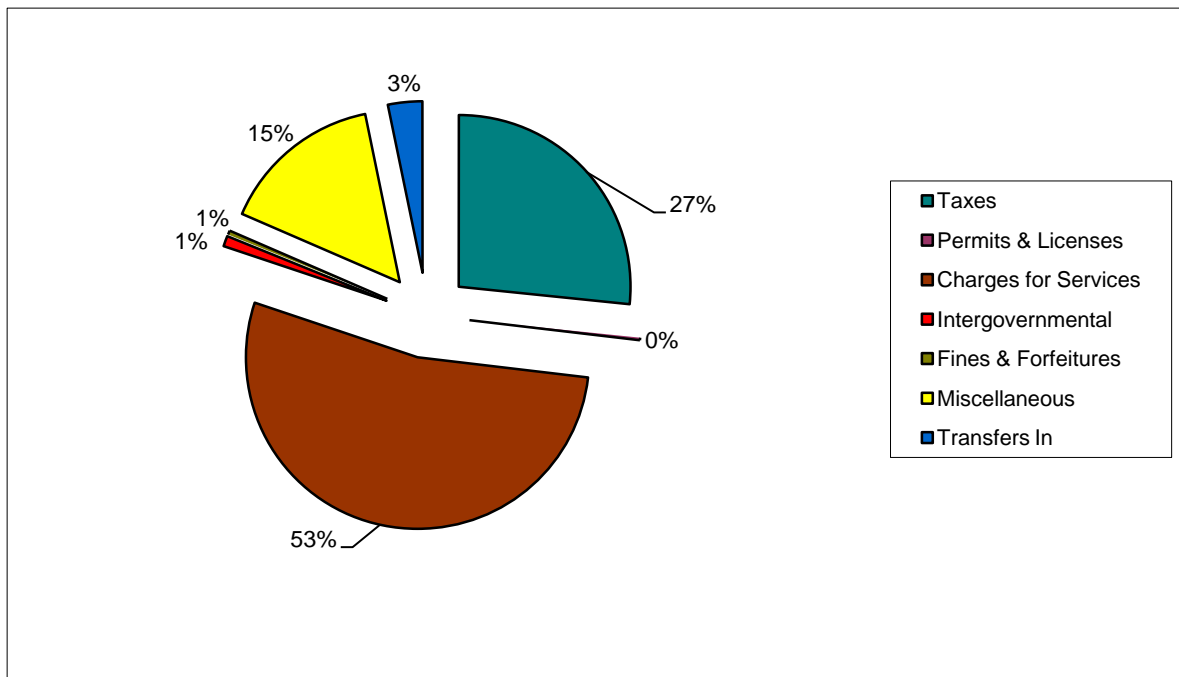
Total Budgeted Revenue

Fiscal Year 2014

TYPE

DOLLARS

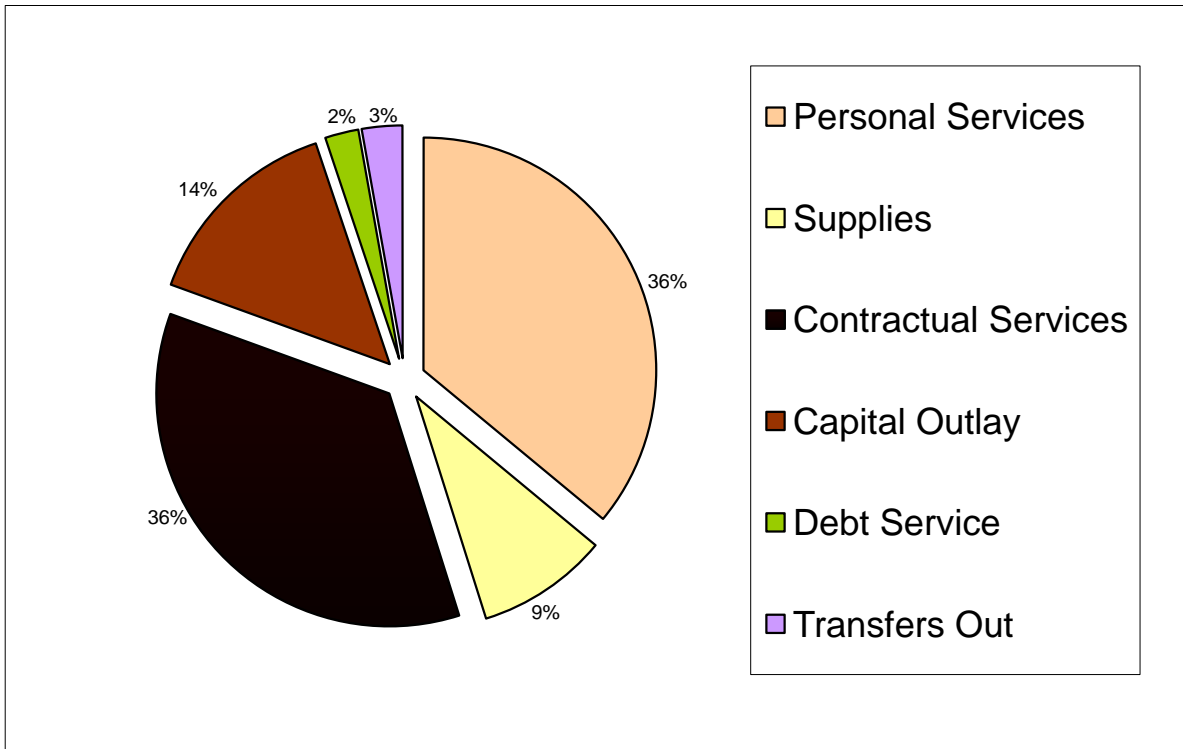
Taxes	\$ 5,717,468
Permits & Licenses	\$ 51,500
Charges for Services	\$ 11,436,769
Intergovernmental	\$ 210,000
Fines & Forfeitures	\$ 83,000
Miscellaneous	\$ 3,275,964
Transfers In	\$ 695,000
	<u>\$ 21,469,701</u>



This Chart illustrates the total revenue for FY 2014 by type with Charges for Services being the largest portion of the projected annual receipts and Permits & Licenses the smallest. Ad Valorem Tax, Sales Tax, Motel Tax and Payments-In-Lieu of Taxes are included in the above Taxes figure.

CITY OF SWEETWATER, TEXAS

*Total Budgeted Expenditures/Expenses (GAAP Basis)
Fiscal Year 2014*



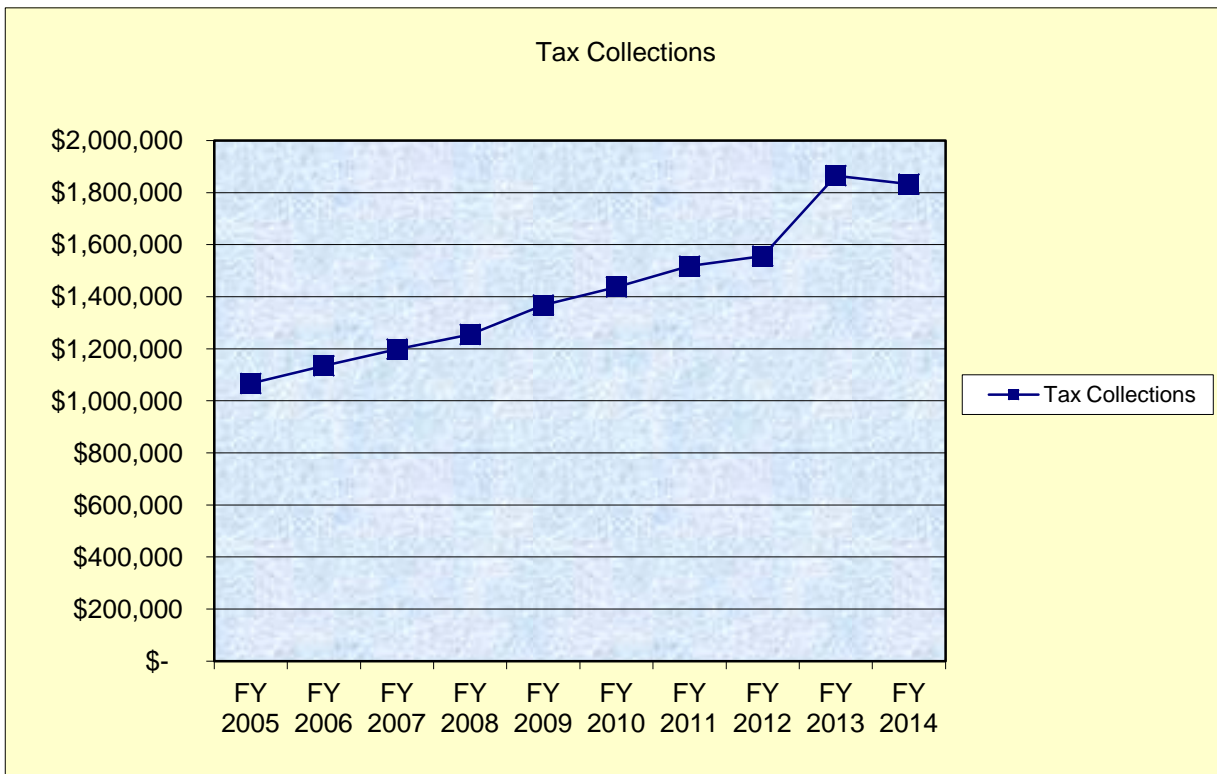
This pie chart represents the total expenditures/expenses for FY 2014 by category for all funds. Contractual Services accounts for 36% and Personal Services accounts for 36% of the annual appropriation.

Personal Services	\$8,897,434
Supplies	\$2,256,712
Contractual Services	\$8,746,277
Capital Outlay	\$3,535,000
Debt Service	\$574,907
Transfers Out	\$695,000
Total	<u><u>\$24,705,330</u></u>

CITY OF SWEETWATER, TEXAS
CURRENT PROPERTY TAX COLLECTIONS
 Fiscal Year 2005 to Fiscal Year 2014

Tax Collections

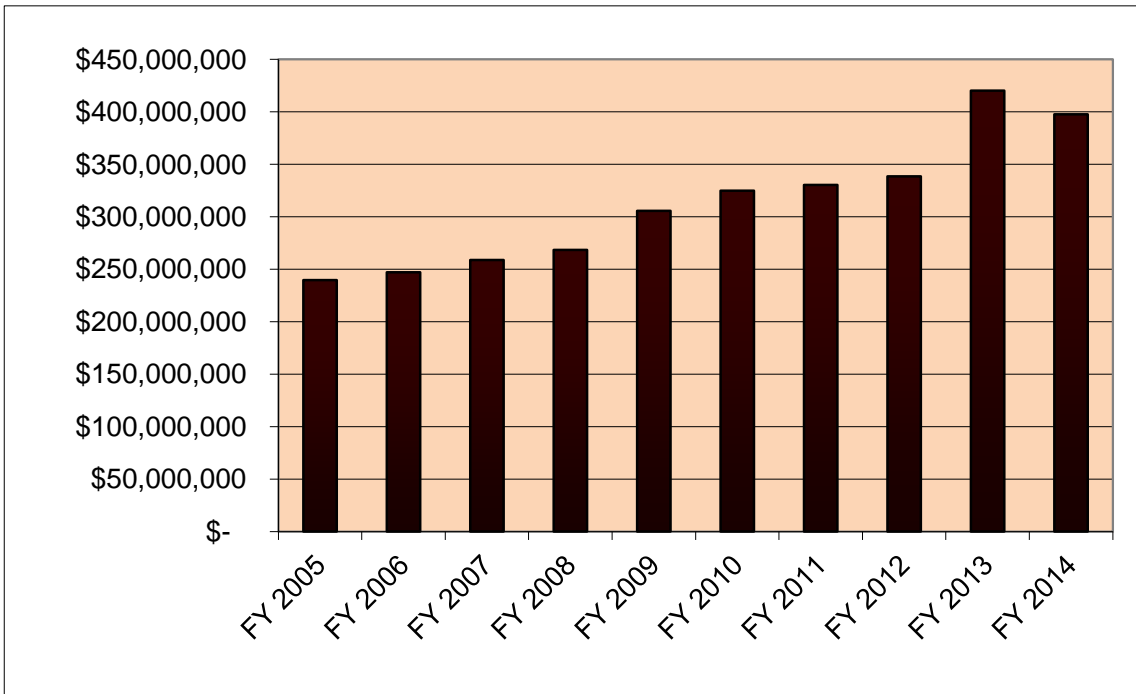
FY 2005	\$	1,066,534
FY 2006	\$	1,134,616
FY 2007	\$	1,198,390
FY 2008	\$	1,254,841
FY 2009	\$	1,367,942
FY 2010	\$	1,437,372
FY 2011	\$	1,517,327
FY 2012	\$	1,556,140
FY 2013	\$	1,865,118
FY 2014	\$	1,832,345



DISCUSSION OF THE GRAPH:

This graph depicts the current tax collections each year from FY 2005 to FY 2012 and the budgeted tax collections FY 2013 and 2014. The tax rate for FY 2014 is .48 cents per \$100 valuation.

CITY OF SWEETWATER, TEXAS
Taxable Property Values



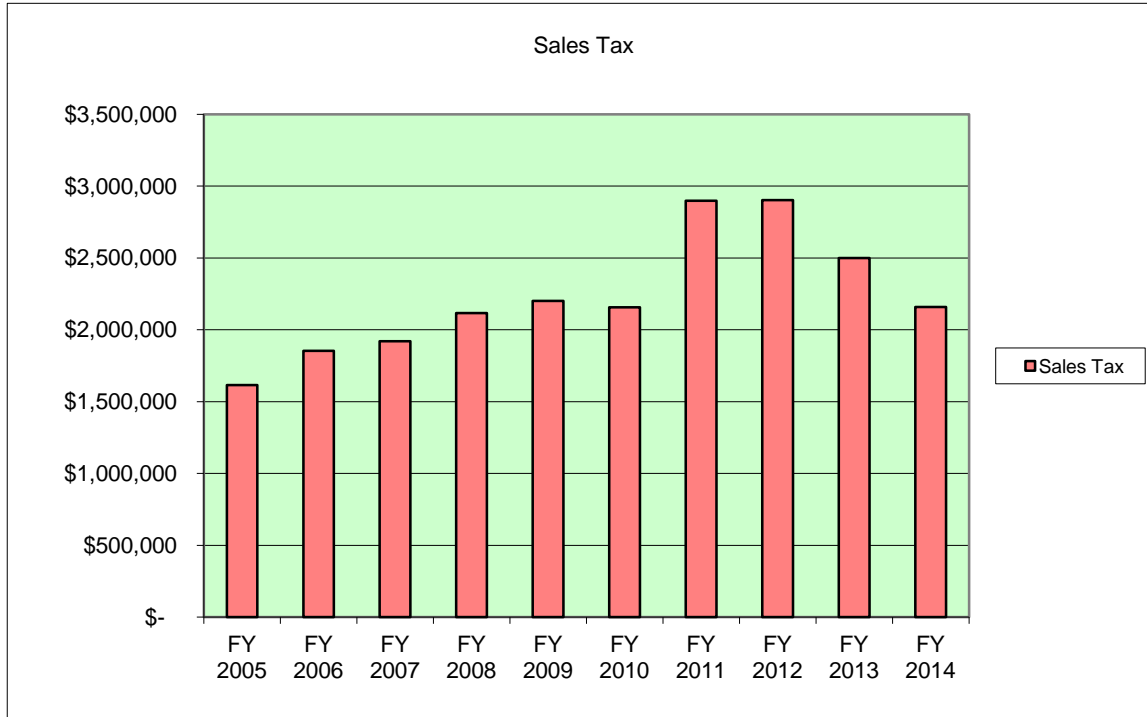
Assessed Value

FY 2005	\$ 239,637,567
FY 2006	\$ 247,078,510
FY 2007	\$ 258,798,293
FY 2008	\$ 268,403,761
FY 2009	\$ 305,641,678
FY 2010	\$ 324,841,878
FY 2011	\$ 330,330,052
FY 2012	\$ 338,506,442
FY 2013	\$ 420,206,430
FY 2014	\$ 397,644,410

DISCUSSION OF GRAPH

This graph reflects the property tax values in the City of Sweetwater for the past ten years. The assessed values are established at 100% of value. The tax values are determined by the Nolan County Central Appraisal District which sets values for all taxing entities in Nolan County. Fiscal Year 2014 total value is 5.4% below the FY 2013 value. The decrease primarily is the result of the previous year's one-time rendering of inventory according to the Appraisal District.

CITY OF SWEETWATER, TEXAS
SALES TAX COLLECTIONS



Sales Tax

FY 2005	\$ 1,614,789
FY 2006	\$ 1,852,997
FY 2007	\$ 1,920,245
FY 2008	\$ 2,117,176
FY 2009	\$ 2,201,732
FY 2010	\$ 2,156,246
FY 2011	\$ 2,899,276
FY 2012	\$ 2,902,727
FY 2013	\$ 2,500,000
FY 2014	\$ 2,160,000

DISCUSSION OF GRAPH:

This graph shows sales tax collections for the ten-year period with increases beginning in FY 2005, when the economy began improving. In 2006, business additions along the Interstate, growth in the oil and gas industry, and wind energy expansion increased sales tax collections drastically. Actual collections are reflected for FY 2005-2012 and budgeted figures are reflected for FY 2013-2014.

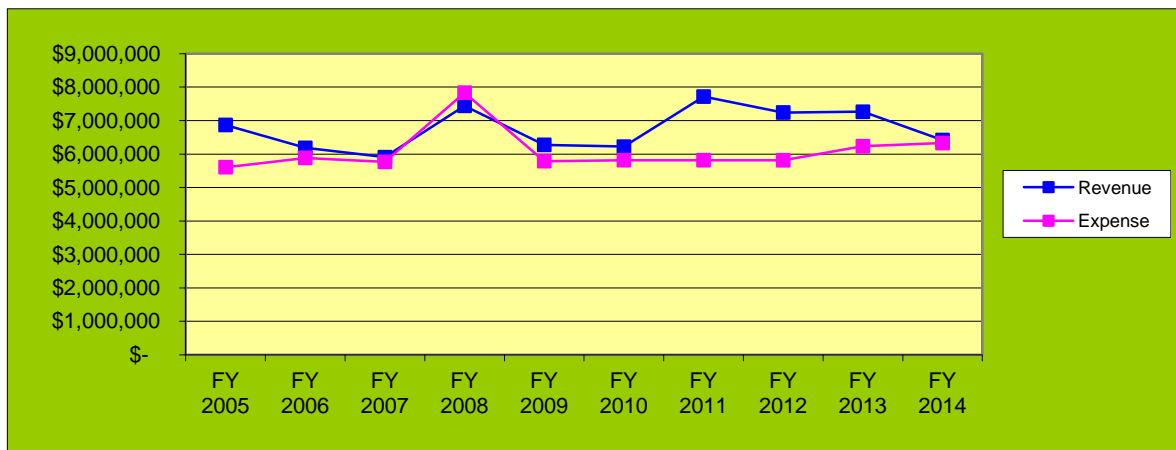
CITY OF SWEETWATER

Water and Wastewater

Revenue and Expense

Fiscal Year 2005 to Fiscal Year 2014

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Expense</u>
FY 2005	\$ 6,869,814	\$ 5,607,947
FY 2006	\$ 6,184,844	\$ 5,885,157
FY 2007	\$ 5,906,006	\$ 5,766,379
FY 2008	\$ 7,441,440	\$ 7,834,532
FY 2009	\$ 6,274,475	\$ 5,788,109
FY 2010	\$ 6,221,748	\$ 5,817,561
FY 2011	\$ 7,718,397	\$ 5,816,606
FY 2012	\$ 7,242,619	\$ 5,814,647
FY 2013	\$ 7,263,665	\$ 6,233,992
FY 2014	\$ 6,419,100	\$ 6,328,082

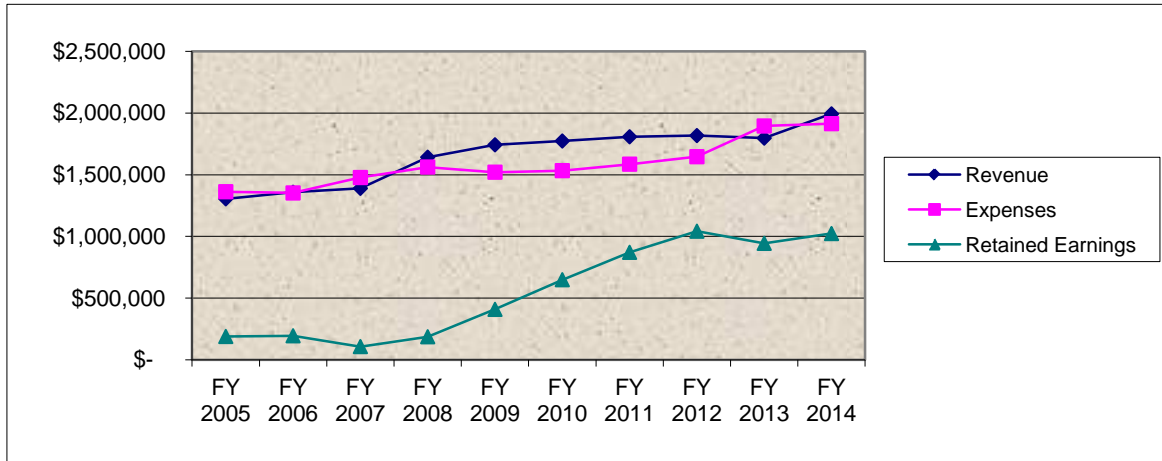


DISCUSSION OF GRAPH:

This graph compares revenue and expenses for the Water and Wastewater Fund. The increases in revenues are due to necessary rate increases. The decline in revenues from 2008 is the result of the loss of a large industrial customer and lower overall usage. Expenses are expected to remain flat as compared to the previous two years. Actual revenue and expenses are reflected for FY 2005-2012 and budgeted are shown for FY 2013-2014.

CITY OF SWEETWATER, TEXAS

Refuse Collection and Disposal



Fiscal Year	Revenue	Expenses	Retained Earnings
FY 2005	\$ 1,304,754	\$ 1,362,287	\$ 189,516
FY 2006	\$ 1,358,053	\$ 1,352,326	\$ 195,243
FY 2007	\$ 1,389,674	\$ 1,477,330	\$ 107,587
FY 2008	\$ 1,641,877	\$ 1,562,168	\$ 187,296
FY 2009	\$ 1,742,399	\$ 1,520,491	\$ 409,204
FY 2010	\$ 1,773,261	\$ 1,533,095	\$ 649,370
FY 2011	\$ 1,807,487	\$ 1,585,436	\$ 871,421
FY 2012	\$ 1,817,172	\$ 1,646,048	\$ 1,042,545
FY 2013	\$ 1,796,500	\$ 1,894,855	\$ 944,190
FY 2014	\$ 1,993,000	\$ 1,913,703	\$ 1,023,487

DISCUSSION OF CHART:

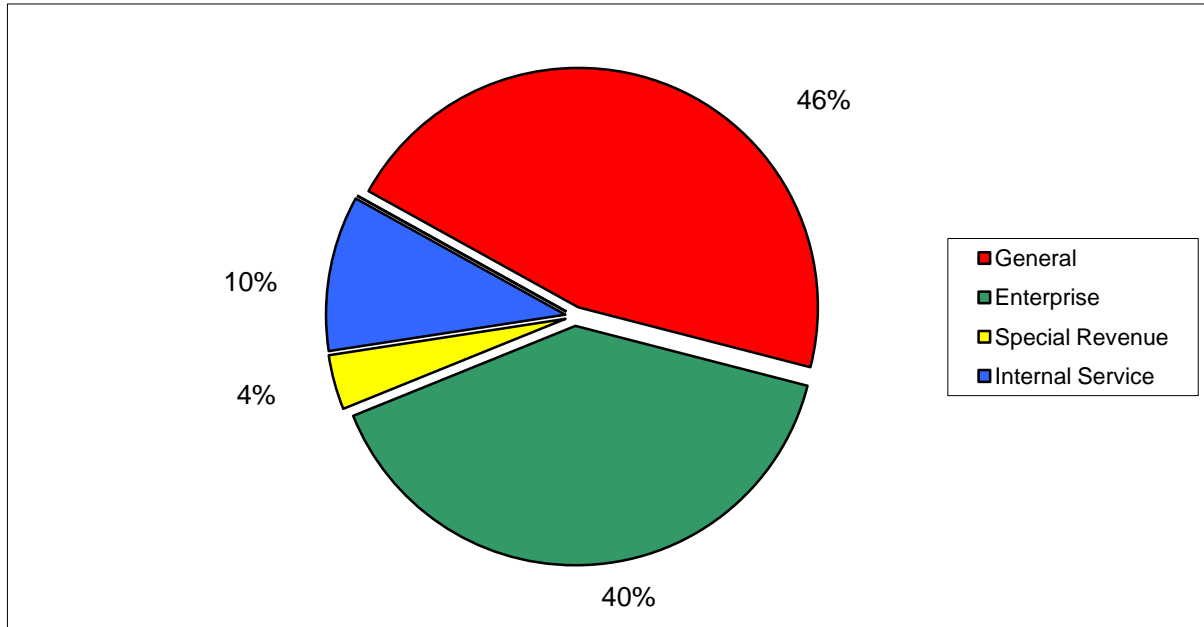
This chart shows the gradual rise in Refuse Collection and Disposal revenue and expenses in the past ten years. Actual revenue and expenses are reflected for FY 2005-2012 and budgeted figures are shown for FY 2013-2014. Numerous price increases over the past ten years have been necessary to offset increases in labor, fuel, health insurance, tipping fees and rising equipment replacement cost. We operate a type IV landfill and haul type I waste to Snyder, which is about 30 miles away.

CITY OF SWEETWATER, TEXAS

Budgeted Expenditures / Expenses (GAAP Basis)

All Funds Summary

Fiscal Year 2014



This pie chart illustrates the amount of total Fiscal Year 2014, City of Sweetwater, expenditures/expenses by fund type. Funds included in each fund type are:

FUND TYPE

Governmental

Enterprise Funds

Special Revenue Funds

Internal Service Fund

FUNDS

General Fund

Water and Wastewater Fund
Emergency Medical Services Fund
Refuse Collection and Disposal Fund

SNAP Fund
Hotel/Motel Fund
Cemetery Fund

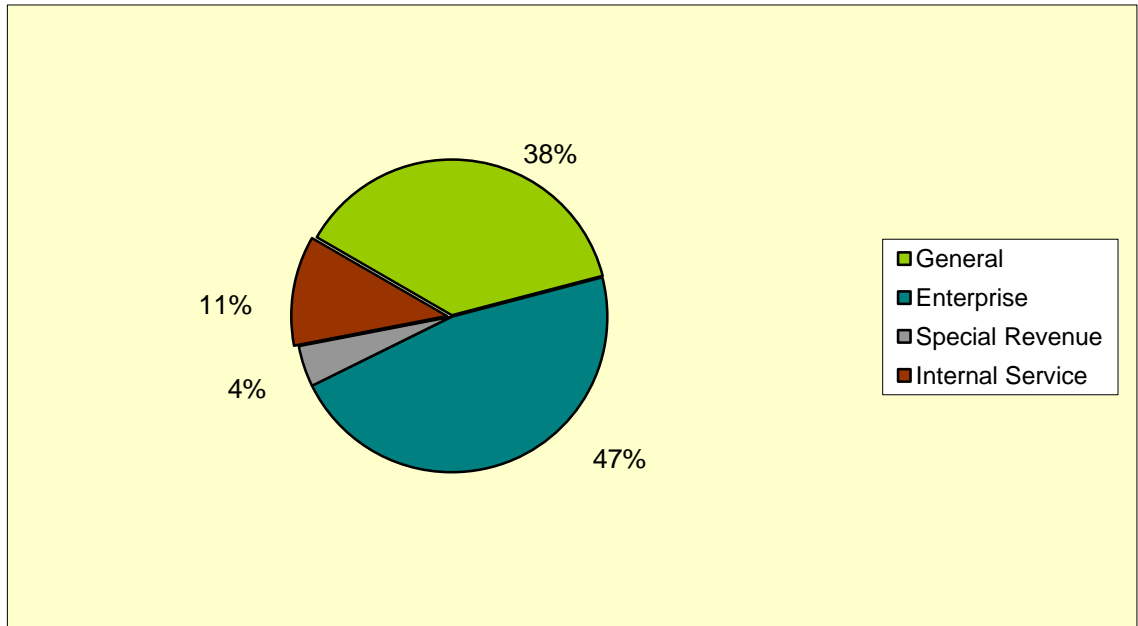
Internal Service Fund
Employees' Benefit Fund

CITY OF SWEETWATER, TEXAS

Budgeted Revenues

All Funds Summary

Fiscal Year 2014



This pie chart illustrates the amount of total Fiscal Year 2014, City of Sweetwater, revenues by fund type. Funds included in each fund type are:

FUND TYPE

FUNDS

Governmental

General Fund

Enterprise Funds

**Water and Wastewater Fund
Emergency Medical Services Fund
Refuse Collection and Disposal Fund**

Special Revenue Funds

**SNAP Fund
Hotel/Motel Fund
Cemetery Fund**

Internal Service Fund

**Internal Service Fund
Employees' Benefit Fund**



SECTION III

SUMMARIES

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**CITY OF SWEETWATER
ALL FUNDS SUMMARY
GAAP BASIS
FISCAL YEAR 2013-2014**

	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
Beginning Fund Balance			
Undesignated Fund Balance	\$ 6,357,756	8,245,481	\$ 7,796,620
Reserved Fund Balance	1,105,496	1,126,191	1,149,200
Designated Retained Earnings	273,185	207,912	61,012
Unreserved Retained Earnings	17,691,840	19,291,149	20,440,786
Reserved Retained Earnings	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,250,000</u>
Total Beginning Fund Balance	27,678,277	31,120,733	31,697,618
Revenues	23,055,661	22,603,568	20,774,701
Transfers-In	<u>547,613</u>	<u>729,000</u>	<u>695,000</u>
Total Revenues	23,603,274	23,332,568	21,469,701
Total Funds Available	51,281,551	54,453,301	53,167,319
Expenditures/Expenses	19,613,205	22,026,683	24,010,330
Transfers-Out	<u>547,613</u>	<u>729,000</u>	<u>695,000</u>
Total Expenditures/Expenses	20,160,818	22,755,683	24,705,330
Increase(Decrease) In			
Undesignated Fund Balance	1,887,725	(448,861)	(3,288,474)
Reserved Fund Balance	20,695	23,009	228
Designated Retained Earnings	(65,273)	(146,900)	(37,250)
Unreserved Retained Earnings	1,599,309	1,149,637	89,867
Reserved Retained Earnings	-	-	-
Ending Fund Balance			
Undesignated Fund Balance	8,245,481	7,796,620	4,508,146
Reserved Fund Balance	1,126,191	1,149,200	1,149,428
Designated Retained Earnings	207,912	61,012	23,762
Unreserved Retained Earnings	19,291,149	20,440,786	20,530,653
Reserved Retained Earnings	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,250,000</u>
Grand Total	\$ 31,120,733	\$ 31,697,618	\$ 28,461,989

CITY OF SWEETWATER
CONSOLIDATED MULTI-YEAR SUMMARY
GAAP BASIS
FISCAL YEAR 2013-2014

	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
REVENUES			
Taxes	6,310,589	6,065,241	5,717,468
Permits & Licenses	54,849	55,500	51,500
Charges for Services	11,443,677	12,254,071	11,436,769
Intergovernmental	926,400	702,829	210,000
Fines & Forfeitures	93,003	75,000	83,000
Miscellaneous	4,227,143	3,450,927	3,275,964
Total Revenue	23,055,661	22,603,568	20,774,701
EXPENDITURES			
Personal Services	8,114,216	8,553,448	8,897,434
Supplies	2,006,211	2,812,435	2,256,712
Contractual Services	8,229,848	8,830,249	8,746,277
Capital Outlay	625,523	1,192,161	3,535,000
Debt Service Interest	637,407	638,390	574,907
Total Expenditures	19,613,205	22,026,683	24,010,330
Net Revenue (Expenditures)	3,442,456	576,885	(3,235,629)
OTHER SOURCES (USES)			
Transfer In (Out)	-	-	-
Total Resources (Uses)	3,442,456	576,885	(3,235,629)
Beginning Fund Balance	27,678,277	31,120,733	31,697,618
Ending Fund Balance	31,120,733	31,697,618	28,461,989

**CITY OF SWEETWATER
BUDGET SUMMARY - GAAP BASIS BY FUND
FISCAL YEAR 2013-2014**

<u>FUNDING SOURCES</u>	<u>SPECIAL REVENUE FUNDS</u>			<u>ENTERPRISE FUNDS</u>				<u>INTERNAL SERVICE FUNDS</u>			<u>GRAND TOTAL</u>
	<u>GENERAL FUND</u>	<u>HOTEL/MOTEL FUND</u>	<u>CEMETERY FUND</u>	<u>WATER & WASTEWATER</u>	<u>EMS</u>	<u>REFUSE COLL. & DISPOSAL</u>	<u>CENTRAL GARAGE & STORES</u>	<u>EMPLOYEES' BENEFIT FUND</u>			
Taxes	\$ 5,267,468	\$ 450,000									\$ 5,717,468
Permits & Licenses	51,500										51,500
Charges for Services	1,495,452		4,000	6,319,000	600,000	1,947,000	1,071,317				11,436,769
Intergovernmental	-			-		-					210,000
Fines & Forfeitures	58,000			20,000		5,000					83,000
Miscellaneous	1,196,581		20,000	80,100	525,033	41,000	21,000				3,275,964
Transfers In	170,000		20,000		505,000						695,000
Total Revenue & Sources	\$ 8,069,001	\$ 450,000	\$ 44,000	\$ 6,419,100	\$ 1,630,033	\$ 1,993,000	\$ 1,092,317	\$ 1,350,250	\$ 21,469,701		
Beginning Fund Balances	\$ 7,775,925		\$ 1,149,200								\$ 8,945,820
Beginning Retained Earnings					\$ 383,336	\$ 944,190	\$ 2,221,585	\$ 61,012			\$ 22,751,798
AVAILABLE RESOURCES	\$ 15,844,926	\$ 450,000	\$ 1,193,200	\$ 25,560,775	\$ 2,013,369	\$ 2,937,190	\$ 3,313,902	\$ 1,411,262	\$ 53,167,319		

**CITY OF SWEETWATER
BUDGET SUMMARY - GAAP BASIS BY FUND
FISCAL YEAR 2013-2014**

EXPENDITURES	SPECIAL REVENUE FUNDS			ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS			GRAND TOTAL
	GENERAL FUND	HOTEL/MOTEL FUND	CEMETERY FUND	WATER & WASTEWATER	EMS	REFUSE COLL. & DISPOSAL	CENTRAL GARAGE & STORES	EMPLOYEES' BENEFIT FUND		
General Government	\$ 1,036,918								\$	1,036,918
Public Safety	7,123,328									7,123,328
Public Works	1,061,596									1,061,596
Culture & Recreation	788,932									788,932
Airport	233,370									233,370
Non-Departmental	418,533									418,533
Senior Nutrition Activities Program		421,798								421,798
Hotel and Motel		450,000								450,000
Cemetery			43,772							43,772
Billing & Collection				1,228,747						1,228,747
Source of Supply				1,307,558						1,307,558
Purification Plant				1,024,002						1,024,002
Water Distribution				937,483						937,483
Wastewater Collection				267,429						267,429
Wastewater Treatment				986,806						986,806
Debt Service Interest and Fees				576,057						576,057
Emergency Medical Service					1,600,301					1,600,301
Refuse Collection - Residential						987,660				987,660
Refuse Disposal & Recycling						427,299				427,299
Refuse Collection - Commercial						498,744				498,744
Central Garage & Stores							1,202,497			1,202,497
Employees' Benefit Fund								1,387,500		1,387,500
Transfers Out	695,000									695,000
Total Expenditures	\$ 11,357,677	\$ 450,000	\$ 43,772	\$ 6,328,082	\$ 1,600,301	\$ 1,913,703	\$ 1,202,497	\$ 1,387,500	\$ 24,705,330	
Ending Fund Balances	\$ 4,487,249	\$ -	\$ 1,149,428						\$ 5,657,574	
Ending Retained Earnings				\$ 19,232,693	\$ 413,068	\$ 1,023,487	\$ 2,111,405	\$ 23,762	\$ 22,804,415	
TOTAL FUND COMMITMENTS AND FUND BALANCES	\$ 15,844,926	\$ 450,000	\$ 1,193,200	\$ 25,560,775	\$ 2,013,369	\$ 2,937,190	\$ 3,313,902	\$ 1,411,262	\$ 53,167,319	

**CITY OF SWEETWATER
REVENUE - ALL FUNDS
GAAP - BASIS
FISCAL YEAR 2014**

	TAXES/ PAYMENTS-IN- LIEU	PERMITS & LICENSES	CHARGES FOR SERVICES	INTERGOVERN- MENTAL	FINES & FORFEITURES	MISCELLANEOUS	TRANSFERS IN	TOTAL
GENERAL FUND	\$ 5,267,468	\$ 51,500	\$ 1,495,452	\$ -	\$ 58,000	\$ 1,196,581	\$ -	\$ 8,069,001
SENIOR NUTRITION ACTIVITIES PROGRAM	\$ -	\$ -	\$ -	\$ 210,000	\$ -	\$ 42,000	\$ 170,000	\$ 422,000
HOTEL/MOTEL FUND	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
CEMETERY FUND	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 44,000
ENTERPRISE FUNDS	\$ -	\$ -	\$ 8,866,000	\$ -	\$ 25,000	\$ 646,133	\$ 505,000	\$ 10,042,133
CENTRAL GARAGE AND STORES	\$ -	\$ -	\$ 1,071,317	\$ -	\$ -	\$ 21,000	\$ -	\$ 1,092,317
EMPLOYEES' BENEFIT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,250	\$ -	\$ 1,350,250
	<u>\$ 5,717,468</u>	<u>\$ 51,500</u>	<u>\$ 11,436,769</u>	<u>\$ 210,000</u>	<u>\$ 83,000</u>	<u>\$ 3,275,964</u>	<u>\$ 695,000</u>	<u>\$ 21,469,701</u>

CITY OF SWEETWATER
EXPENDITURES/EXPENSES - ALL FUNDS
GAAP - BASIS
FISCAL YEAR 2014

	PERSONAL SERVICES	SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	DEBT SERVICE INTEREST	TRANSFERS OUT	TOTAL
GENERAL FUND	\$ 4,943,577	\$ 798,109	\$ 1,385,991	\$ 3,535,000	\$ -	\$ 695,000	\$ 11,357,677
SENIOR NUTRITION ACTIVITIES PROGRAM	\$ 250,547	\$ 129,350	\$ 41,901	-	\$ -	-	\$ 421,798
HOTEL/MOTEL FUND	\$ -	\$ -	\$ 450,000	-	\$ -	-	\$ 450,000
CEMETERY FUND	\$ 32,072	\$ 8,200	\$ 3,500	-	\$ -	-	\$ 43,772
ENTERPRISE FUNDS	\$ 3,045,873	\$ 1,284,553	\$ 4,936,753	-	\$ 574,907	-	\$ 9,842,086
CENTRAL GARAGE AND STORES	\$ 625,365	\$ 36,500	\$ 540,632	-	\$ -	-	\$ 1,202,497
EMPLOYEES' BENEFIT FUND	\$ -	\$ -	\$ 1,387,500	-	\$ -	-	\$ 1,387,500
	<u>\$ 8,897,434</u>	<u>\$ 2,256,712</u>	<u>\$ 8,746,277</u>	<u>\$ 3,535,000</u>	<u>\$ 574,907</u>	<u>\$ 695,000</u>	<u>\$ 24,705,330</u>

CITY OF SWEETWATER-ALL FUNDS
ACCOUNT TREND SUMMARIES
BUDGET BASIS

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<u>PERSONAL SERVICES</u>				
5010	Salaries	\$ 5,024,042	\$ 5,243,071	\$ 5,500,137
5020	Longevity	73,239	81,981	79,278
5030	Overtime	249,461	263,497	230,597
5040	Insurance	912,704	928,898	929,995
5050	Social Security	339,187	374,226	395,043
5060	Temporary Hire	180,620	189,865	259,392
5070	Uniforms	33,301	43,355	50,220
5080	Termination Pay	54,033	73,925	43,650
5090	Worker's Compensation	94,204	155,369	154,780
5100	Unemployment Compensation	8,145	400	400
5110	Retirement	1,031,590	1,091,504	1,133,309
5120	Special Qualification Pay	87,675	80,824	93,424
5130	Special Allowance	26,015	26,533	27,209
	<i>SUB-TOTAL</i>	<u>\$ 8,114,216</u>	<u>\$ 8,553,448</u>	<u>\$ 8,897,434</u>
<u>SUPPLIES</u>				
5210	Office Supplies	\$ 56,442	\$ 66,375	\$ 59,400
5220	Election Supplies	50	4,300	1,200
5230	Aviation Fuel Purchases	116,522	205,000	130,000
5240	Chemicals	151,445	217,409	170,009
5270	Food	94,078	115,288	100,000
5280	Fuel/Oil/Lubricants	368,205	392,460	392,500
5290	Household & Institutional	30,429	27,720	34,350
5310	Building Materials	499	-	-
5320	Plumbing Supplies	650	5,000	250
5330	Electrical Supplies	3,774	5,200	3,500
5340	Motor Vehicle Repair Material	95,938	130,050	113,100
5350	Equipment Repair & Maintenance	60,625	112,400	98,750
5360	Miscellaneous Repair & Maintenance	706,435	860,203	795,753
5370	Soft Goods	10,709	12,112	32,000
5380	Doubtful Account Expense	310,393	658,568	325,550
5390	Project Supplies	17	350	350
	<i>SUB-TOTAL</i>	<u>\$ 2,006,211</u>	<u>\$ 2,812,435</u>	<u>\$ 2,256,712</u>
<u>CONTRACTUAL SERVICES</u>				
5500	Insurance Administrator Fee	\$ 372,345	\$ 342,500	\$ 375,000
5501	Life Insurance Premium	12,479	12,000	12,500
5502	COBRA Admin Fees	-	1,000	-
5510	Audit	31,113	28,000	32,000
5520	Consultant	5,707	101,530	56,000
5530	Engineering/Architectural	83,044	192,000	62,000
5540	Legal	61,913	102,856	29,500
5550	Medical	3,592	1,050	2,500
5560	Other Professional	75,589	76,384	50,000
5570	Telephone	75,107	88,239	82,750
5580	Postage	33,255	34,250	36,600
5590	Travel	49,609	82,550	69,675
5600	Advertising	2,744	4,500	3,000
5610	Printing & Binding	8,678	8,000	10,250
5620	Water	163,758	88,000	86,000
5630	Gas	19,188	26,900	21,200
5640	Electricity	785,069	886,500	859,300
5650	Building Repair & Maintenance	4,566	8,000	5,000
5660	Equipment Repair & Maintenance	385,908	427,100	408,185
5680	FBO Fuel Markup/Fund Raiser Expense	28,254	25,600	30,000
5710	Dues/Subscriptions/Memberships	21,781	26,055	26,425
5720	Franchise Fee	314,616	273,733	301,264
5730	Laundry & Other Sanitation Services	1,380	1,500	1,500
5740	Administrative Tax	911,772	916,157	1,302,951

CITY OF SWEETWATER-ALL FUNDS
ACCOUNT TREND SUMMARIES
BUDGET BASIS

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
5750	Insurance	152,444	156,570	160,000
5760	Rental Equipment	640,967	697,264	737,894
5770	Miscellaneous Contracted Services	1,298,792	1,421,325	1,373,886
5780	Contributions to Other Agencies	51,463	62,000	63,000
5790	Depreciation Expense	1,547,899	1,601,686	1,547,897
5800	Employees' Insurance Claims	1,086,816	1,137,000	1,000,000
	<i>SUB-TOTAL</i>	<u>\$ 8,229,848</u>	<u>\$ 8,830,249</u>	<u>\$ 8,746,277</u>
 <i><u>CAPITAL OUTLAY</u></i>				
5820	Buildings	\$ -	\$ 686,000	\$ 3,500,000
5830	Improvements Other Than Buildings	1,005,610	2,001,528	1,644,000
5840	Machinery & Equipment	52,623	311,756	3,553,600
5850	Vehicles	142,420	144,000	403,000
	<i>SUB-TOTAL</i>	<u>\$ 1,424,005</u>	<u>\$ 3,143,284</u>	<u>\$ 9,100,600</u>
 <i><u>DEBT SERVICE</u></i>				
5960	Principal Retirement	\$ 1,245,000	\$ 1,265,000	\$ 1,295,000
5970	Interest Expense	609,932	581,101	547,433
5980	Fiscal Charges	27,475	57,289	27,474
	<i>SUB-TOTAL</i>	<u>\$ 1,882,407</u>	<u>\$ 1,903,390</u>	<u>\$ 1,869,907</u>
 <i><u>INTERFUND TRANSFERS</u></i>				
5990	Interfund Transfer	547,613	\$ 729,000	\$ 695,000
	<i>SUB-TOTAL</i>	<u>\$ 547,613</u>	<u>\$ 729,000</u>	<u>\$ 695,000</u>
	 <i>GRAND TOTAL</i>	 <u>\$ 22,204,300</u>	 <u>\$ 25,971,806</u>	 <u>\$ 31,565,930</u>

CITY OF SWEETWATER
RECONCILIATION OF BUDGET BASIS AND GAAP BASIS
EXPENDITURES/EXPENSES
ALL FUNDS
FISCAL YEAR 2014

	<u>BUDGET BASIS APPROPRIATIONS</u>	<u>CAPITAL OUTLAY PROJECTS</u>	<u>DEBT PRINCIPAL PAYMENTS</u>	<u>GAAP - BASIS BUDGET</u>
General Fund	\$ 11,357,677	\$ 3,535,000	\$ -	\$ 7,822,677
Senior Nutrition Activities Program	\$ 421,798	\$ -	\$ -	\$ 421,798
Hotel/Motel Fund	\$ 450,000	\$ -	\$ -	\$ 450,000
Cemetery Fund	\$ 43,772	\$ -	\$ -	\$ 43,772
Enterprise Funds	\$ 16,256,686	\$ 5,119,600	\$ 1,295,000	\$ 9,842,086
Central Garage & Stores	\$ 1,648,497	\$ 446,000	\$ -	\$ 1,202,497
Employees' Benefit Fund	\$ 1,387,500	\$ -	\$ -	\$ 1,387,500
	<u>\$ 31,565,930</u>	<u>\$ 9,100,600</u>	<u>\$ 1,295,000</u>	<u>\$ 21,170,330</u>

FISCAL YEAR 2013

	<u>BUDGET BASIS APPROPRIATIONS</u>	<u>CAPITAL OUTLAY PROJECTS</u>	<u>DEBT PRINCIPAL PAYMENTS</u>	<u>GAAP - BASIS BUDGET</u>
General Fund	\$ 9,141,514	\$ 1,192,161	\$ -	\$ 7,949,353
Senior Nutrition Activities Program	\$ 444,749	\$ -	\$ -	\$ 444,749
Hotel/Motel Fund	\$ 450,000	\$ -	\$ -	\$ 450,000
Cemetery Fund	\$ 41,991	\$ -	\$ -	\$ 41,991
Enterprise Funds	\$ 13,017,859	\$ 1,715,123	\$ 1,265,000	\$ 10,037,736
Central Garage & Stores	\$ 1,383,193	\$ 236,000	\$ -	\$ 1,147,193
Employees' Benefit Fund	\$ 1,492,500	\$ -	\$ -	\$ 1,492,500
	<u>\$ 25,971,806</u>	<u>\$ 3,143,284</u>	<u>\$ 1,265,000</u>	<u>\$ 21,563,522</u>

CITY OF SWEETWATER
BUDGET FOR FISCAL YEAR 2013-2014
GAAP - BASIS
BALANCES, RESOURCES AND TAX RATE

<u>FUND</u>	<u>ESTIMATED BALANCE 10/1/2013</u>	<u>OTHER REVENUE SOURCE & TRANSFER</u>	<u>TAX RATE</u>	<u>CURRENT AD-VALOREM TAXES</u>	<u>TOTAL AVAILABLE</u>	<u>BUDGETED DISBURSEMENTS AND TRANSFERS</u>	<u>ESTIMATED BALANCE 9/30/2014</u>
<u>GOVERNMENTAL FUNDS</u>							
General Fund	\$ 7,775,925	\$ 6,236,656	\$ 0.480	\$ 1,832,345	\$ 15,844,926	\$ 11,357,677	\$ 4,487,249
Special Revenue Fund - SNAP	\$ 20,695	\$ 422,000			\$ 442,695	\$ 421,798	\$ 20,897
Special Revenue Fund - Hotel/Motel	\$ -	\$ 450,000			\$ 450,000	\$ 450,000	\$ -
Special Revenue Fund - Cemetery	\$ 1,149,200	\$ 44,000			\$ 1,193,200	\$ 43,772	\$ 1,149,428
<u>PROPRIETARY FUNDS</u>							
Enterprise Fund - Water & Wastewater	\$ 19,141,675	\$ 6,419,100			\$ 25,560,775	\$ 6,328,082	\$ 19,232,693
Enterprise Fund - Emergency Medical Service	\$ 383,336	\$ 1,630,033			\$ 2,013,369	\$ 1,600,301	\$ 413,068
Enterprise Fund - Refuse Collection & Disposal	\$ 944,190	\$ 1,993,000			\$ 2,937,190	\$ 1,913,703	\$ 1,023,487
Internal Service Fund - Central Garage & Stores	\$ 2,221,585	\$ 1,092,317			\$ 3,313,902	\$ 1,202,497	\$ 2,111,405
Internal Service Fund - Employees' Benefit Fund	\$ 61,012	\$ 1,350,250			\$ 1,411,262	\$ 1,387,500	\$ 23,762
TOTAL	\$ 31,697,618	\$ 19,637,356	\$ 0.480	\$ 1,832,345	\$ 53,167,319	\$ 24,705,330	\$ 28,461,989

CITY OF SWEETWATER
RELATIONSHIPS BETWEEN FUNCTIONAL UNITS AND FINANCIAL STRUCTURE

FUNCTION/DEPARTMENT	SPECIAL REVENUE FUNDS			ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
	GENERAL FUND	SNAP FUND	HOTEL/MOTEL FUND	CEMETERY FUND	WATER & WASTEWATER	EMS	REFUSE COLL. & DISPOSAL	CENTRAL GARAGE & STORES	EMPLOYEES' BENEFIT FUND
General Government	X								
Mayor and Commission	X								
Administration	X								
Finance	X								
Municipal Court	X								
Code Enforcement	X								
Public Safety									
Police	X								
Fire	X								
Public Works									
Streets and Signals	X								
Animal Control	X								
Culture & Recreation									
Parks and Recreation	X								
Community/Social Service	X								
Golf Course	X								
Airport	X								
Non-Departmental									
Senior Nutrition Activities Program		X							
Hotel and Motel			X						
Cemetery									X
Billing & Collection									
Source of Supply					X				
Purification Plant					X				
Water Distribution					X				
Wastewater Collection					X				
Wastewater Treatment					X				
Debt Service Interest and Fees									
2011 Tax and Revenue Refunding					X				
2007 Distribution System					X				
2005 GO Bond Refund					X				
Emergency Medical Service								X	
Refuse Collection - Residential								X	
Refuse Disposal & Recycling								X	
Refuse Collection - Commercial								X	
Central Garage & Stores								X	
Employees' Benefit Fund									X

CITY OF SWEETWATER
AD VALOREM TAX REVENUE AND DISTRIBUTION
FISCAL YEARS 2013-2014

	<u>FY 2013</u> <u>TAX YEAR 2012</u>	<u>FY 2014</u> <u>TAX YEAR 2013</u>	<u>AMOUNT OF</u> <u>CHANGE</u>	<u>PERCENT OF</u> <u>CHANGE</u>
Total Appraised Value	\$ 428,517,610	\$ 406,218,760	\$ (22,298,850)	-5.2%
Less: Disabled Veterans	\$ 1,848,020	\$ 1,727,040	\$ (120,980)	-6.5%
Over 65 Exemptions	\$ 4,799,170	\$ 4,791,330	\$ (7,840)	-0.2%
Other Exemptions	\$ 1,663,990	\$ 1,443,650	\$ (220,340)	-13.2%
TOTAL TAXABLE ROLL	<u>\$ 420,206,430</u>	<u>\$ 398,256,740</u>	<u>\$ (21,949,690)</u>	<u>-5.2%</u>
Assessed Ratio	100%	100%	100%	100.0%
Tax Rate Per \$100 Valuation	0.463	0.480	1.7%	3.7%
Estimated Tax Levy	\$ 1,945,556	\$ 1,911,632	\$ (33,923)	-1.7%
Estimated Percent of Collections	92.5%	92.5%	0.0%	0.0%
Estimated Current Collections	\$ 1,800,118	\$ 1,832,345	\$ 32,227	1.8%
Estimated Delinquent Collections	50,000	50,000	\$ -	0.0%
ESTIMATED TAX FUNDS AVAILABLE	<u>\$ 1,850,118</u>	<u>\$ 1,882,345</u>	<u>\$ 32,227</u>	<u>1.7%</u>
 <u>GENERAL FUND</u>	 <u>PERCENT</u>	 <u>PERCENT</u>	 <u>PERCENT</u>	
Current	97.3%	97.3%	1.8%	
Prior Years	2.7%	2.7%	0.0%	
TOTAL CURRENT AND PRIOR	<u>100.0%</u>	<u>100.0%</u>	<u>1.8%</u>	

**CITY OF SWEETWATER
AD VALOREM TAX AND COLLECTIONS
FISCAL YEARS 2005-2014**

FISCAL YEAR	RATE	TOTAL TAX LEVY	COLLECTION	PERCENT COLLECTED	DEL TAXES P&I	COLLECTIONS
2005	0.465	\$ 1,111,278	\$ 1,066,534	95.97%	\$ 90,635	\$ 1,157,169
2006	0.480	\$ 1,185,977	\$ 1,134,616	95.67%	\$ 69,351	\$ 1,203,967
2007	0.480	\$ 1,242,232	\$ 1,198,390	96.47%	\$ 72,049	\$ 1,270,439
2008	0.480	\$ 1,292,401	\$ 1,254,841	97.09%	\$ 77,190	\$ 1,332,031
2009	0.480	\$ 1,469,773	\$ 1,367,942	93.07%	\$ 62,406	\$ 1,430,348
2010	0.480	\$ 1,559,241	\$ 1,437,372	92.18%	\$ 76,611	\$ 1,513,983
2011	0.480	\$ 1,585,584	\$ 1,517,327	95.70%	\$ 235,546	\$ 1,752,873
2012	0.480	\$ 1,624,831	\$ 1,553,931	95.64%	\$ 138,416	\$ 1,692,347
2013	0.463	\$ 1,944,454	\$ 1,889,620	97.18%	\$ 71,876	\$ 1,961,496
2014	0.480	\$ 1,911,632	\$ 1,832,345	95.85%	\$ 50,000	\$ 1,882,345

This schedule depicts actual tax collections for fiscal years 2005 through 2013 and estimated tax collections for 2014

FISCAL YEAR 2013 AND 2014 PROPERTY TAX RATE COMPARISON

CITY	FY 2013 RATE	FY 2014 RATE
Sweetwater	\$0.463	\$0.480
Abilene	\$0.6860	\$0.6860
Andrews	\$0.1890	\$0.189
Big Spring	\$0.888275	\$0.85664
Borger	\$0.815490	\$0.842070
Brownfield	\$0.49003	\$0.535829
Brownwood	\$0.7463	\$0.7428
Fort Stockton	\$0.4499	\$0.4373
Lamesa	\$0.7243	\$0.7243
Levelland	\$0.726	\$0.728
Lubbock	\$0.49211	\$0.50441
Midland	\$0.461088	\$0.431927
Mineral Wells	\$0.49061	\$0.51000
Odessa	\$0.512750	\$0.512750
Pampa	\$0.621027	\$0.621027
Plainview	\$0.578500	\$0.618500
San Angelo	\$0.78100	\$0.78100
Snyder	\$0.4445	\$0.4445
Stephenville	\$0.4636	\$0.4950

CITY OF SWEETWATER SHORT TERM SPECIFIC GOALS POLICY AGENDA 2013-2014

Major FY 2013-2014 Goals/Programs

- Address customer complaints regarding substandard structures and code violations. Educate citizens to encourage recycling and use of Drop Off Center.
- Follow the budget and strategic planning process through regular communication with management staff regarding budget issues throughout the year. Maintain prudent expenditure control to meet budgetary constraints. Perform cross training throughout the City staff to improve job related skills.
- Meet with area leaders and develop relationships with other cities to foster relationships and cooperative efforts in the search for water supplies.
- Utilize outside technical support as well as in-house staff to update and take advantage of most recent technology available.
- Plan a working retreat to discuss goals and strategies for the Commission and its relationship with City staff and citizens. Attend community functions and respectfully address customer issues at all times. Continue to educate citizens about water issues. Maintain good relationships with local press.
- Lead Sounding Board luncheons where local governmental entities meet each month to discuss and share current issues.
- Work with engineers and architects to develop the site for the new Type IV Landfill and submit paperwork for permitting process.
- Enlist engineers and architects for proposals on a new police building.
- Use funds set aside in Enterprise Fund to purchase membrane system replacement.
- Keep citizens and Commission informed of the financial state of the Emergency Medical Services Program. Educate citizens about the Emergency Services District configuration and tax funding opportunities beneficial to the citizens of Sweetwater.
- Work with financial and legal advisors for issuance of \$1,935,000 of certificates of obligation for wellfield development and water system improvements.
- Work with engineers to develop water wells and construct pipeline on City property known as the Hunter Wellfield to be financed by above mentioned debt.
- Open newly constructed bulk water transfer station for sale of water for oilfield drilling interests.

**CITY OF SWEETWATER
LONG TERM ORGANIZATIONAL GOALS
FIVE YEAR STRATEGIC PLAN**

- Appearance of City should be a high priority; strengthen Code enforcement efforts to accomplish this.
- Maintain financial stability by having a fund balance equivalent to three (3) months' operating costs of the general operating budget, at 95% liquidity, which should be sufficient to provide financing for necessary projects and meet unanticipated contingencies such as lawsuits, tax roll tie-ups, severe fluctuations in sales of the City owned utilities and other fiscal emergencies.
- Strategic plans for water include the pursuit and acquisition of future water supplies and alternate opportunities for the City; exploration of the expanded sale of effluent water, replacement of aging water system infrastructure and enhanced water conservation awareness.
- Update City-wide technology as appropriate
- Provide outstanding customer service and portray the City's image in a positive light.
- Support the Senior Nutrition Activities Program for the City's elderly population.
- Enhance relations with other government entities (county, school, hospital) with Sounding Board efforts and general contact as often as possible.
- Develop city-owned property to place a new Type IV Landfill for future use.
- Set aside funds for anticipated capital needs in the Water System.
- Closely monitor the operating loss generated by the Emergency Medical Services Department and evaluate for continued sustainability. Pursue Emergency Services District to provide more equitable emergency medical services to citizens of the City of Sweetwater and Nolan County.
- Work closely with Sweetwater Enterprise for Economic Development for opportunities to improve infrastructure with their financial assistance.

**CITY OF SWEETWATER
LINKING LONG AND SHORT-TERM GOALS**

LONG TERM GOALS	SHORT-TERM GOALS
Improve appearance of City	⇒ Address customer complaints regarding code violations; encourage recycling
Maintain financial stability	⇒ Follow budgeting and prudent expenditure control; Hire and retain competent staff
Obtain alternate water supply sources	⇒ Stay in contact with area representatives and explore any new options for water supplies
Update City-wide technology	⇒ Utilize both outside and in-house technical support to update City technology
Provide outstanding customer service and portray positive image	⇒ Plan working retreat with staff and Commission to discuss issues; attend community functions and educate citizens about services provided
Support Senior Nutritional Activities Program for elderly	⇒ Utilize the newly constructed SNAP facility and improve attendance and enrollment.
Enhance relations with other local governmental entities	⇒ Conduct monthly Sounding Board meetings where local governmental officials meet to share current issues
Construct new Type IV Landfill to replace current facility	⇒ Work with engineers to develop site for new Type IV Landfill and submit paperwork for permitting process
Reach decision on Police Department building-current facility constructed in 1927	⇒ Work with engineers and architects to construct a new police building.
Water System Improvements	⇒ Set aside funds to replace membranes and other capital needs in Water System
Emergency Medical Services /Emergency Services District	⇒ Closely monitor the operating loss generated by EMS. Pursue Emergency Services District and educate citizens about this proposed venture

SECTION IV

FINANCIAL MANAGEMENT

What is Shown in this Section?

Page 60	Introduction
Page 61	Flow Chart
Page 62	Fund Structure Chart
Page 63	Budget Calendar
Page 65	Policies & Procedures

FINANCIAL MANAGEMENT POLICIES AND PROCEDURES

Budget

Introduction: State law and the City of Sweetwater Charter require that the City Commission adopt a budget, adopt ordinances levying taxes and appropriating funds to defray expenses of the City for the ensuing year. Budgets are financial plans for a specific period of time, this budget is for the period October 1, 2013 to September 30, 2014, that allocate scarce resources to unlimited demands. Adoption of this or any other budget implies that decisions have been made, on the basis of the planning process as to how the City will reach its objectives. This budget will also be used as a control device in that it provides a tool that the City Commission may use to judge the city administration and establish the control of the City Manager over subordinate departments. Department Heads have a responsibility to spend within the limits established. The appropriations, as approved, then become both authorizations and limitations with which the city staff must work. All budgets, including this one, are designed to provide information to decision makers and to indicate that decisions have been made. This budget also provides accountability to the citizens of Sweetwater so that they are able to recognize the goals of the City and can measure accomplishment of the goals.

Additionally, this budget document is intended to provide citizens answers to any and all questions about the city. Every effort is made to include answers to questions about the city which have been received in the previous year. Our hope is that this document will be a general source of information for all citizens as well as potential investors in the community.

Budget Formulation Guidelines: The City of Sweetwater follows a balanced budget approach. A balanced budget is considered one in which the budgeted revenues are equal to or greater than the budgeted expenditures. The budget presented to the Commission contains a balanced budget in each fund.

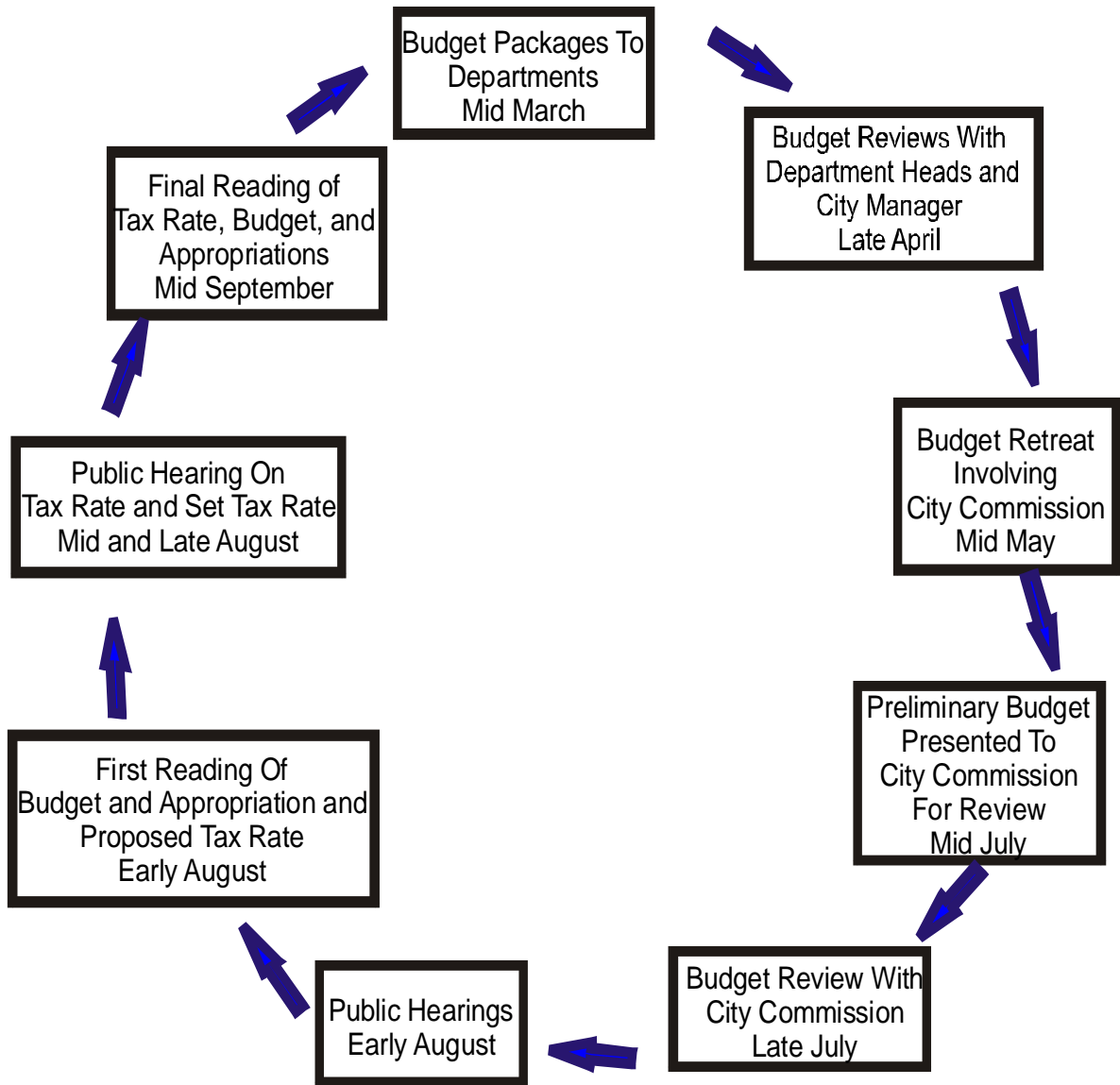
The City performs revenue projections which estimate all revenues available for funding the new budget year. Projections are derived from trend analyses, economic outlook, and discussions with appropriate staff and other government agencies. Revenue projections are used to set targets for department expenditures. Departments then identify their most urgent needs and arrange their budget accordingly. The departments provide justifications for each line item within their budget. Justifications for each line item are reviewed by Finance and management for accuracy and validity.

Budget Calendar: Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The City's "operating budget" is the City's annual financial operating plan.

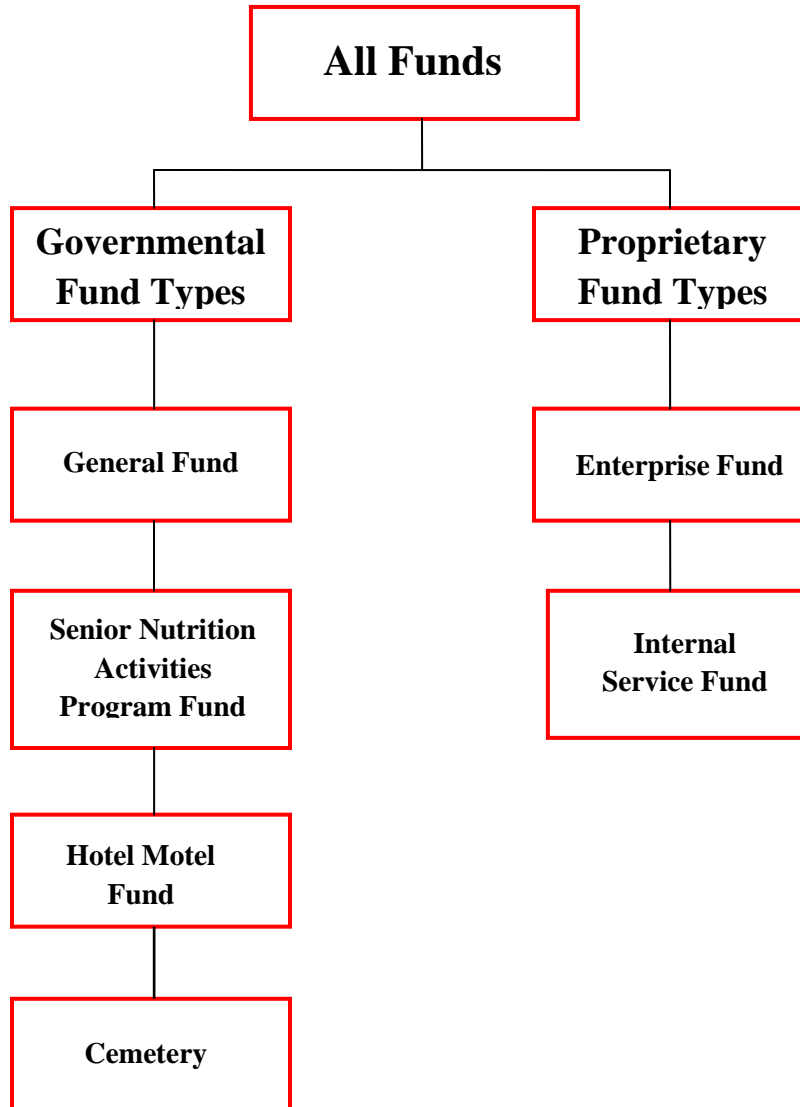
The City Charter states that the City Manager shall submit to the City Commission, on or before the 15th of August of each year, an estimate of the expenditures and revenues of the City departments for the ensuing year.

The process begins when the City Comptroller presents budget workpapers to Department Heads not later than six (6) months prior to adoption of the budget by the City Commission. The workpapers are completed by Department Heads and returned to the City Manager not later than five months prior to adoption of the budget. The City Manager, with the assistance of the City Comptroller, prepares an estimate of the expenditures and revenues of the City departments for the ensuing year. The City Manager presents the estimate of the expenditures and revenues for the ensuing year to the City Commission for their review not later than ninety (90) days before adoption. The City Commission reviews the proposed budget in a public work session. Copies of

the proposed budget are made available for public review in City Hall and on the City's website. A public hearing on the proposed budget is held not later than forty (40) days prior to adoption. The City Commission adopts the budget for the ensuing year during the last month of the current fiscal year.



**CITY OF SWEETWATER
FUND STRUCTURE CHART
IDENTIFICATION OF APPROPRIATED FUNDS THAT DIFFER FROM
AUDITED STATEMENTS
2013-2014**



The City has one additional Governmental Fund Type that is audited, but not included in the budget. The Drug Enforcement Fund accounts for the receipt of confiscated illegal drug money or assets and the disbursement of monies for drug enforcement purposes and is considered minor. Also included in the City's audit report is a legally separate component unit, Sweetwater Enterprise for Economic Development.

The Budget calendar for FY 2014 is as follows:

**CITY OF SWEETWATER
FISCAL YEAR 2013
BUDGET CALENDAR**

Date	Activity
03-13-13	Budget packages to department heads.
04-05-13	Expense budget and personnel schedule requests due to City Manager.
04-08-13	City Manager reviews budget requests with department heads during this week.
*04-30-13	Chief Appraiser certifies estimate of taxable values to counties, cities.
*April - May	Mailing of notices of appraised value by Chief Appraiser.
05-16-13	Budget Workshop Retreat with City Commission.
07-09-13	Proposed budget is presented to City Commission (before 8-15 as outlined by City Charter).
*07-19-13	72-hour notice for meeting (Open Meetings Notice).
*07-23-13	Calculation of effective and rollback tax rates.
07-23-13	City Commission to review Proposed Budget for 2013-2014.
*07-23-13	Meeting of governing body to discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule Public Hearings.
*07-25-13	Deadline for Chief Appraiser to certify rolls to taxing units.
*07-25-13	Certification of anticipated collection rate by collector.
07-26-13	Proposed budget document is placed in the City Secretary's office and on the City's website for public review. (30 days before the date the governing body of the municipality makes its tax levy for the fiscal year) Must include required cover page if budget requires raising more revenue from property taxes than previous year.
08-02-13	Place Notice of Public Hearing on proposed budget in paper (at least 10 days prior to Public Hearing & not more than 30 days prior).
*08-02-13	Publish notice of Public Hearing on proposed tax rate. Notice of Public Hearing on Tax Increase is the first quarter-page notice in newspaper and on TV and Website, if available, published at least seven days before Public Hearing.
*08-06-13	Publication of effective and rollback tax rates, statement and schedules; submission to governing body.
*08-09-13	72-hour notice for Public Hearing (Open Meetings Notice).
08-13-13	Proposed budget document is presented to the City Commission in a Public Hearing (at least 15 days after filing with City Secretary).
*08-13-13	First Public Hearing on proposed tax rate.
08-13-13	First reading on the Budget Ordinance.

- 08-13-13 First reading on the Appropriation Ordinance and Rate Schedule.
- *08-16-13 72-hour notice for second Public Hearing (Open Meetings Notice).
- *08-20-13 Second Public Hearing on Proposed Tax Rate (may not be earlier than 3 days after first Public Hearing); schedule and announce meeting to adopt tax rate 3-14 days from this date.
- *08-20-13 Publish Notice to Vote on Tax Rate. Notice of Tax Revenue Increase published before meeting to adopt tax rate is the second quarter-page notice in newspaper before meeting and published on TV and Website (if available, at least seven days before meeting).
- *08-24-13 72-hour notice for meeting at which governing body will adopt tax rate (Open Meetings Notice).
- *08-27-13 First reading on Tax Rate Ordinance. Meeting to adopt tax rate. Meeting is 3 to 14 days after second Public Hearing. Taxing unit must adopt tax rate by September 29 or 60 days after receiving certified appraisal roll, whichever is later.
- 09-10-13 Second reading on the Budget Ordinance.
- 09-10-13 Second reading on the Appropriation Ordinance.
- *09-10-13 Second reading on the Tax Rate Ordinance. Include on home page of Internet Website required statements if the ordinance sets a tax rate that will impose taxes exceeding the amount of taxes imposed in the preceding year.

Upon final approval of the budget by the governing body of the municipality, the governing body shall file the budget with the municipal clerk and post copy of budget on City's website. Additionally, the final approved budget must be filed in the office of the county clerk of the county in which the municipality is located.

*Truth in Taxation Planning Calendar

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Sweetwater, Texas for its annual budget for the fiscal year beginning October 1, 2012.

In order to receive this award, a governmental 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 GFOA to determine its eligibility for another award.

Basis of Budgeting:

The basis of budgeting will be the same as the basis of accounting; that is, that budgets for the General Fund and the Special Revenue Funds are prepared on the modified accrual basis of accounting, and budgets for the Proprietary Funds are prepared on a full accrual basis, except that capital purchases and depreciation are not adjusted until year-end financial reporting. The GAAP basis budget figures do not include capital outlay for capital projects or debt principal payments.

Proposed Budget Format:

A proposed budget shall be prepared by the City Manager with the assistance of the City Comptroller and with the participation of all of the City's Department Heads, within the provisions of the City Charter. The budget, at a minimum, shall include four basic segments for review and evaluation. These segments are: (a) personnel costs, (b) operations and maintenance costs, (c) capital outlay costs, and (d) revenues. A three column format should be used such that prior year actual, current year budget and next year proposed are all clearly shown.

City Commission Participation:

The budget review process shall include City Commission participation in the development of each of the four segments of the proposed budget and a public hearing will be held to allow for citizen participation in the budget process. The budget process shall span sufficient time to address policy and fiscal issues by the Commission. The budget process is coordinated so as to identify major policy issues for City Commission consideration several months prior to the budget approval date so that proper decision analysis can be made. The review of long range plans, coupled with the major policy issues, are discussed annually at a day-long planning meeting with all members of the City Commission and designated staff present. It is at the planning meeting that the City Commission gives direction to staff members for the ensuing year and develops the goals and objectives for staff to address.

Filing and Adoption:

Upon the presentation of a proposed budget document acceptable to the City Commission, they shall call and publicize a public hearing and adopt the following ordinances on two readings: (a) an ordinance approving and adopting a budget for the City of Sweetwater for the ensuing year; (b) an ordinance fixing and levying a tax for the ensuing year upon all city property within the corporate limits of the City of Sweetwater; and, (c) an ordinance making appropriation for the support to the city government for the ensuing year. A copy of the proposed budget shall be filed with the City Secretary prior to the time the City Commission passes the tax levy ordinance.

Amending the Official Budget:

Amendments to the official budget shall be made at regular meetings of the City Commission with a notice of the proposed amendment posted at least 72 hours in advance of the meeting. Budget ordinances may be amended by reference to the ordinance title, section number, or by reference to the section or subsection of such ordinance.

Balanced Budget:

The City Commission has resolved that the operating budget will be balanced when beginning resources coupled with current revenues are greater than or equal to current expenditures.

Financial Policy:

The City Commission has adopted a Financial Policy to enable the City of Sweetwater to achieve and maintain a long-term stable and positive financial condition. The watchwords of the City's financial management program include integrity, prudent stewardship, planning, accountability, and full disclosure.

The scope of this policy generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, debt management, and planning concepts, in order to:

1. Present fairly and with full disclosure the financial position and results of financial operations of the City in conformity to generally accepted accounting principles (GAAP), and
2. Determine and demonstrate compliance with finance- related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

Financial Reporting:

1. External Reporting. The City's Comprehensive Annual Financial Report (CAFR) is prepared in accordance with generally accepted accounting principles. The report is annually submitted to the Government Finance Officers' Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. The award has been received each year since 1983.

2. **Internal Reporting.** The Finance Department prepares internal reports, by budget line item, monthly so that department heads and the City Manager can plan, monitor and control the City's financial affairs. In addition, a monthly report is given to the City Manager which accurately reflects the City's current cash position, revenue, and expenditure performance as well as any additional information that establishes the City's fiscal position.

Revenue Management:

The City will strive for the following optimum characteristics in its revenue system:

1. **Simplicity** - The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs and to make it more understandable to the taxpayer or service recipient. The City will avoid nuisance taxes or charges as revenue sources.
2. **Certainty** - A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
3. **Equity** - The City shall make every effort to maintain equity in its revenue system structure; i.e., the City shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customers. The City shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay. Equal treatment will be afforded to all citizens of the City of Sweetwater. No preferential treatment will be permitted.
4. **Administration** - The benefits of a revenue will exceed the cost of producing the revenue. The cost of collection will be reviewed annually for cost effectiveness as part of the indirect cost and cost of services analysis. Where appropriate, the City will use the administrative processes of State and Federal Collection agencies in order to reduce administrative costs.
5. **Diversification and Stability** - In order to protect from fluctuations in a revenue source due to fluctuations in the economy and variations in weather, a diversified revenue system will be maintained which has a stable source of income. This stability is also achieved by a balance between elastic and inelastic sources of revenues.
6. **Grants and Restricted Revenues** - In order to maintain flexibility in the revenue system, restricted revenues will be kept to a minimum.

The following considerations and issues guide the City in its revenue policies concerning specific sources of funds:

1. **Cost/Benefit of Abatement** - The City uses due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit or fiscal impact analysis will be performed as part of such caution.
2. **Non-Recurring Revenues** - One-time or non-recurring revenues will not be used to finance current ongoing operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs. They will not be used for budget balancing purposes.
3. **Property Tax Revenues** - All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal

supplied to the City by the Nolan County Appraisal District. Reappraisal and reassessment by the Appraisal District will be accomplished in accordance with the law of the State of Texas. The Nolan County Appraisal District will also collect all tax monies for the City of Sweetwater and will aggressively pursue collection of delinquent taxes. Penalty and interest on delinquent tax accounts will be established in accordance with law. A 96% collection rate shall serve each year as a goal for tax collections.

4. **Interest Income - Resources of funds will be commingled to maximize interest income. Interest earned from investment of available monies will be distributed to the funds in accordance with the relative amounts invested.**
5. **User-Based Fees and Service Charges - For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be an annual review of fees and charges to ensure that fees provide adequate coverage of costs of services.**
6. **Utility Rates - The City will review utility rates annually to assure that there will be generated revenues to fully cover operating expenditures, meet the legal requirements of all applicable bond covenants, and provide for an adequate level of working capital needs. This policy does not preclude drawing down cash balances to finance current operations. However, it is best that any surplus cash balance be used instead to finance capital projects.**

Components of Utility Rates will include transfers to the General Fund as follows:

- a. **General and Administrative Charge. An administrative fee will be charged to the Enterprise Funds for services of general overhead, such as administration, finance, personnel, data processing, and legal counsel. This fee will be documented through a cost allocation procedure, generally from 7% - 10% of an Enterprise Fund's budgeted expenditures.**
- b. **Franchise Payment. A rate of 3% of the budgeted revenue will be charged to Enterprise Funds, consistent with the rates charged to private utilities operating within the City.**
- c. **Payment In Lieu of Tax (PILOT). A fee may be charged to the Enterprise Funds to equate to property taxes lost due to municipal ownership.**

Taxable valuation as determined by the Central Appraisal District of Nolan County will be used as a basis. The existing tax rate will be applied to this base to determine the PILOT charge.

7. **Intergovernmental Revenues - No reliance will be placed on intergovernmental revenues. Any potential grants will be examined for matching requirements, whose necessary funds should not exceed 25% of net operating revenues. These revenue sources should be used only for capital improvements that are consistent with the Capital Improvements Plan whose operating and maintenance costs have been included in the operating budget.**
8. **Revenue Monitoring - Revenues actually received will be regularly compared to budgeted revenues and variances will be investigated.**

Expenditure Control:

1. **Appropriations - The level of budgetary control is the Department level budget in the General Fund, and the fund level in all other funds. When budget adjustments among Departments and/or funds are necessary, these must be approved by City Commission. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administration procedures.**
2. **Central Control - No recognized or significant salary or capital budgetary savings in any**

Department shall be spent by the Department Head without the prior authorization of the City Manager.

3. **Purchasing** - All City purchases and contracts over \$50,000 shall conform to a competitive bidding process as set forth in Chapter 252 of the Local Government Code of Texas, provisions adopted by City Commission. Recommendations on purchases and contracts \$50,000 and more shall be submitted to the Commission by the City manager for Commission approval. Upon Commission approval, the City shall confirm the bid award to the successful bidder by means of a written City purchase order. The purchase of supplies, equipment, vehicle, furniture, capital improvement and goods by the City totaling \$100.00 to \$2,500.00 shall use one or more of the following processes:

- acquisition of at least three telephone or informed bids (documented);
- a local vendor with a competitive price not exceeding 3% over vendors in Abilene, San Angelo, or Midland/Odessa;
- a local vendor providing supplies that would be cost prohibited (metal, cement etc.) to ship from somewhere else due to freight charges;
- an emergency requiring immediate attention;
- a vendor on the State of Texas Building and Procurement Master's Bidders List (www.tbpc.state.tx.us/).

All of the above require use of a written purchase order.

The purchase of supplies, equipment, vehicle, furniture, capital improvement and goods by the City totaling \$2,500.00 to \$50,000.00 shall use one or more of the following processes:

- acquisition of at least three telephone or informal bids (documented);
- a sole provider of a specific item;
- an emergency requiring immediate attention;
- a vendor on the State of Texas Building and Procurement Master's Bidders List (www.tbpc.state.tx.us/).

All of the above require use of a written purchase order.

All purchases of supplies, equipment, vehicle, furniture, capital improvement and goods must be made through the City's Internal Services purchase order system. Written purchase orders shall also be used for vendors requiring formal City authorization regardless of the dollar amount.

All documentation for the disbursement of funds by the City's Finance Department shall require the signature of the City Manager or the City Comptroller in addition to the respective Department Head prior to processing.

4. **Prompt Payment** - All invoices approved for payment by the proper authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt of the invoice by the Department in accordance with the provisions of Texas Government Code Chapter 2251.021.

The City Comptroller shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the cash available for the City to invest.

5. **Risk Management** - The City will aggressively pursue every opportunity to provide for the Public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated as to finance risks. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and not be used for purposes other than for financing losses.

Asset Management:

1. **Cash Management** - The primary goals of the City's cash management are: to maximize the amount of cash available to meet daily cash needs and to increase the amount available for investment; and, to earn the maximum return for the City on the money that is invested.
2. **Fixed Assets and Inventory** - A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land, and buildings. The cost or value of any such acquisition must be \$5,000 or more with an expected useful life greater than five (5) years. Items may be included in the fixed asset inventory that have a useful life from three to five years.

City's fixed assets shall be reasonably safeguarded and properly accounted for and sufficiently insured. Responsibility for the safeguarding of the City's fixed assets lies with the Department Head in whose department the fixed asset is assigned. The Director of Internal Services shall supervise the marking of fixed assets. The City Comptroller shall maintain the permanent records of the City's fixed assets including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life.

Debt Management:

Types of Debt Authorized by City Commission:

1. **Short-Term Debt.** Short-term debt will not be authorized except in emergency situations. Short-term debt will only be acquired as stipulated in the depository agreement approved by the City Commission.
2. **Long-Term Debt.** Long-term debt will not be used for operating purposes, and the life of a bond issue will not exceed the useful life of a project financed by the bond issue.
3. **Self-Supporting Debt.** When appropriate, self-supporting revenues will pay debt service in lieu of tax revenues.

Capitalization of Interest:

Interest expense resulting from the issuance of debt for construction projects shall be capitalized during the construction period.

Analysis of Financing Alternatives:

The City will explore all financing alternatives in addition to long-term debt including leasing, grants and other aid, developer contributions, impact fees, and use of reserves of current monies.

Disclosures:

Full disclosures of operations will be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Offering Statements, and will take responsibility for the accuracy of all financial information released.

Federal Requirements:

The City will maintain procedures to comply with arbitrage rebate and other Federal requirements as necessary.

Debt Structuring:

The City will issue bonds with an average life of 20 years or less, not to exceed the life of the asset acquired.

The structure should approximate level debt service unless operational matters dictate otherwise or if market conditions indicate a potential savings could result from modifying the level payment stream.

Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

Investment Policy:

The City Commission has approved a formal Investment Policy which stipulated a cash management policy, objectives of the policy and delegation of authority. The Commission stated that it is the policy of the City of Sweetwater to diversify its investments to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of securities. The following general constraints shall apply: maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector and maturities selected shall provide for stability of income and reasonable liquidity.

Philosophically, the Commission directed that the City shall maintain a comprehensive cash management program, to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City's bank accounts, the payment of obligations so as to comply with state law and in accord with vendor invoices, and the prudent investment of idle funds in accordance with this policy.

The City Comptroller, as the City's chief financial officer, is responsible for overall management of the City's investment program and is designated as the City's Investment Officer. Accordingly, the City Comptroller is responsible for day-to-day administration of the investment program. Prudence in investments is imperative and investments shall be made with judgment and care, under circumstances prevailing, that persons of prudence, discretion, and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

City of Sweetwater funds may be invested in the following:

1. U.S. Treasury bills, notes or bonds which are guaranteed as to principal and interest by the full faith and credit of the United States of America;
2. Collateralized or fully insured certificates of deposit at FDIC insured banks in the State of Texas, consistent with provisions of the City's current bank depository agreement;
3. Direct obligations of the State of Texas or its agencies; and
4. Other obligations which are unconditionally guaranteed or insured by the State of Texas or the United States of America.

Investments may be made with or through the following:

1. Federally insured banks located in the State of Texas; and
2. Primary government security dealers reporting to the Market Reports Division of the Federal Reserve Bank of New York.

The City of Sweetwater will accept as collateral for its certificates of deposit and other evidence of deposit the following securities:

- 1. FDIC coverage;**
- 2. U.S. Treasury bills, notes or bonds;**
- 3. State of Texas bonds;**
- 4. Other obligations of the U.S. or its agencies and instrumentalities;**
- 5. Bonds issued by other Texas governmental agencies (city, county, school, specific districts), with a remaining maturity of twenty years or less. Securities pledged as collateral must be retained in a third party bank in the State of Texas and the City shall be provided the original safekeeping receipt on each pledged security. The City, financial institution, and the safekeeping bank(s) shall operate in accordance with a master safekeeping agreement signed by all three parties.**

The City's Investment Officer must approve release of collateral in writing prior to its removal from the safekeeping account.

City Depository:

The City Commission is required by state law and the City Charter to receive sealed proposals at least every four years for the custody of the city funds, from any banking corporation doing business within the city that may desire to be selected as the depository of the funds of the City. The bank selected must collateralize all city funds by pledging securities and placing the pledged securities with a third party bank in the State of Texas. The City retains the original safekeeping receipt on each security pledged and the depository bank cannot remove the pledged securities without permission of the City Comptroller.



SECTION V

DETAIL

Tabs in This Section:

Page	75	General Fund
Page	145	SNAP
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Page	167	Enterprise Funds
Page	241	Internal Service Funds



GENERAL FUND

What is Shown in this Section?

Page	76	Narrative - Analysis of Revenues and Expenditures - a Brief Explanation of Anticipated Increases and Decreases
Page	78	Graph – Revenues, Expenditures & Fund Balance FY 2005-2014
Page	79	General Fund Summary
Page	80	General Fund Revenue and Other Financing Sources
Page	81	General Fund Revenue Assumptions
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Page	82	Graph – General Fund Revenues FY 2005-2014
Page	83	General Fund Revenue and Other Financing Sources by Department
Page	87	General Fund Departmental Expenditures and Other Financing Uses Summary
Page	88	Graph - General Fund Expenditures FY 2005 - 2014
Page	89	Graph - General Fund Function Expenditures FY 2014
Page	90	Account Trend Summaries (Budget Basis) - General Fund

Department Information - Includes Mission Statements, Goals and Objectives, and Account Trend Summaries:

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Page	96	Administration
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**GENERAL FUND
NARRATIVE
FISCAL YEAR 2013-2014 BUDGET**

Anticipated revenues for the General Fund total \$8,069,001, a decrease of \$616,401 from the preceding year budget for a decrease of 7.1%.

Current ad valorem taxes, are expected to produce 22.7% of the General Fund revenues for FY 2014. In 1986 the Texas Legislature allowed cities to levy sales tax specifically to reduce property taxes if the imposition of the sales tax was approved by election. The City of Sweetwater conducted such an election in May 1990, and the voters overwhelmingly approved the additional one-half of the one cent sales tax increase to reduce property taxes. The reduction is applied annually.

Sales tax revenues are anticipated to decrease \$340,000 from projected sales tax collections in FY 2013. The decrease in sales tax collections for FY 2014 is a result of completion of Competitive Renewable Energy Zone utility line project in previous year. The prior year increases in oil field services, production and retail growth have stabilized. The decrease in Intergovernmental revenues by \$472,375 is due to completion of Capital Improvement Project Grant for the Municipal Airport finalized in FY 2013.

The amount of revenue from various sources and the change from last year are shown in the following tabulation:

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2013</u>
Taxes	\$5,267,468	65.3%	\$(347,773)
Permits & Licenses	51,500	0.7%	(4,000)
Charges for Services	1,495,452	18.5%	341,795
Intergovernmental	-	0.0%	(472,375)
Fines & Forfeitures	58,000	0.7%	8,000
Miscellaneous	<u>1,196,581</u>	<u>14.8%</u>	<u>(142,048)</u>
Total	<u>\$8,069,001</u>	<u>100.0%</u>	<u>\$(616,401)</u>

The City's property tax is levied each October 1, on 100 percent of assessed value listed for all real and personal property (business property) located in the city. Assessed values are established by the Nolan County Central Appraisal District and certified by the Appraiser. Total taxable value for the City of Sweetwater for FY 2014 is \$397,644,410, a decrease of \$22,562,020 (5.4%) from FY 2013. The decrease is primarily from one time assessment of CREZ utility line construction inventory.

The City is permitted by Article II, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of the principal and interest on general obligation long-term debt. Taxes are due when statements are mailed, on or about October 1. The tax rate for FY 2014 is \$.48 per \$100 of assessed valuation.

Beginning with 1983, the Appraisal District has been required under the Property Tax Code to assess all property within the Appraisal District on the basis of 100 percent of its appraised market value and is prohibited from applying any assessment ratios. The value of property within the Appraisal District must be reviewed every three years; however, the City may at its own expense, require annual reviews of appraised values. The City may challenge appraised values established by the Appraisal District through various appeals and if necessary, legal action. Under this legislation, the City continues to set tax rates on City property. However, if the effective tax rate, excluding tax rates on bonds and other contractual obligations, adjusted for new improvements and sales tax collections, exceeds the rate for the previous year by more than 8 percent, qualified voters of the City may petition for an election to determine whether to limit the tax rate to no more than 8 percent above the calculated tax rate for the previous year levy and the current year valuation. The roll-back tax rate, not to exceed 8 percent, calculated by the Appraisal District for FY 2014 is \$.553140 per \$100 of the assessed valuation. Due to the decrease in the tax valuations, the Commission has elected to increase the tax rate from the FY 2013 rate of .463 to the FY 2014 rate of .480.

**GENERAL FUND
NARRATIVE
FISCAL YEAR 2013-2014 BUDGET**

Expenditures for the General Fund total \$11,357,677 for FY 2014, a \$2,216,163 increase from FY 2013 (see graph on page 88). Changes in levels of expenditures for major functions of the City over the preceding year are shown in the tabulation:

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2013</u>
General Government	\$1,036,918	9.1%	\$ 31,099
Public Safety	7,123,328	62.8%	3,526,645
Public Works	1,061,596	9.3%	24,589
Culture & Recreation	788,932	6.9%	4,917
Airport	233,370	2.1%	(544,938)
Non-Departmental	<u>1,113,533</u>	<u>9.8%</u>	<u>(826,149)</u>
Total	<u>\$11,357,677</u>	<u>100.0%</u>	<u>\$2,216,163</u>

General Government expenditures have increased by 3.1%.

Public Safety expenditures increased by 98.1% due to a new Police Station budgeted in FY 2014 for \$3,500,000.

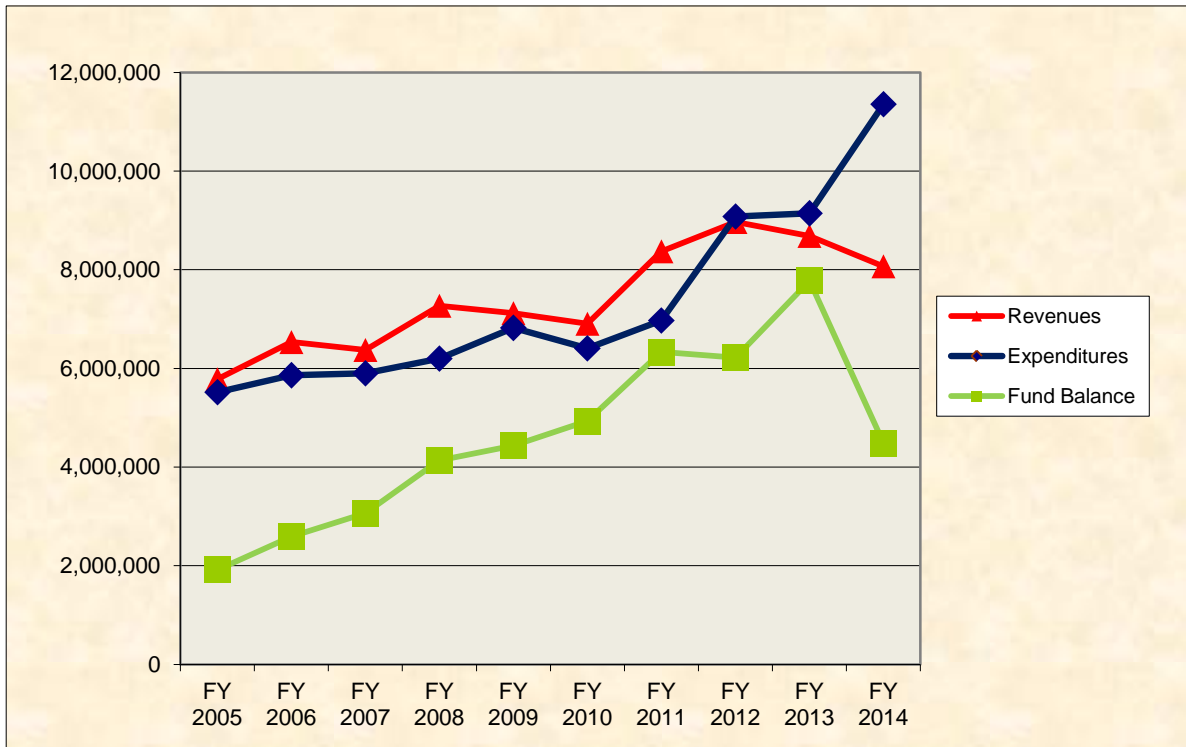
Public Works increased by 2.4%.

Culture and Recreation increased by .6%.

Airport decreased \$544,938 (70%) as the result of the completion of a Capital Improvement Project funded through the Texas Department of Transportation in FY 2013.

CITY OF SWEETWATER, TEXAS

General Fund Revenues, Expenditures & Year-End Fund Balance Fiscal Year 2005 to Fiscal Year 2014



DESCRIPTION:

This graph displays annual revenues and expenditures in relation to the undesignated fund balances for a ten-year period. Actual figures are reflected for FY 2005-2012 and budgeted figures are shown for FY 2013-2014. The spike in 2012 is due to improvements to the municipal airport funded by a grant. Fund balance increases in 2011 and 2012 are due to unexpected sales tax revenues from a short term project. Revenues and the undesignated fund balance is projected to remain at the same level as the previous year. Expenditures increase and fund balance decrease are the result of a budgeted \$3.5 million police station construction project.

**GENERAL FUND SUMMARY
2013-2014 BUDGET**

	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
UNDESIGNATED FUND BALANCE OCTOBER 1	\$ 6,331,590	\$ 8,232,037	\$ 7,775,925
REVENUES			
Taxes	\$ 5,809,967	\$ 5,615,241	\$ 5,267,468
Permits & Licenses	54,849	55,500	51,500
Charges for Services	1,086,398	1,153,657	1,495,452
Intergovernmental	440,916	472,375	-
Fines & Forfeitures	66,280	50,000	58,000
Miscellaneous	2,179,874	1,338,629	1,196,581
TOTAL	<u>\$ 9,638,284</u>	<u>\$ 8,685,402</u>	<u>\$ 8,069,001</u>
EXPENDITURES			
General Government	\$ 949,954	\$ 1,005,819	\$ 1,036,918
Public Safety	3,363,126	3,596,683	7,123,328
Public Works	956,175	1,037,007	1,061,596
Culture & Recreation	717,789	784,015	788,932
Airport	746,808	778,308	233,370
Non-Departmental	456,372	1,210,682	418,533
TOTAL	<u>\$ 7,190,224</u>	<u>\$ 8,412,514</u>	<u>\$ 10,662,677</u>
Transfers Out	\$ 547,613	\$ 729,000	\$ 695,000
UNDESIGNATED FUND BALANCE SEPTEMBER 30	<u>\$ 8,232,037</u>	<u>\$ 7,775,925</u>	<u>\$ 4,487,249</u>

**GENERAL FUND REVENUE AND OTHER FINANCING SOURCES
2013-2014 BUDGET**

	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
TAXES			
Current	\$ 1,556,140	\$ 1,865,118	\$ 1,832,345
Delinquent	76,765	50,000	50,000
Penalty & Interest	51,404	40,000	50,000
Sales	2,902,727	2,500,000	2,160,000
Franchise	1,066,545	1,000,123	1,020,123
Mixed Beverage	5,357	5,000	5,000
Payment in Lieu of Taxes	151,029	155,000	150,000
Sub-Total	<u>\$ 5,809,967</u>	<u>\$ 5,615,241</u>	<u>\$ 5,267,468</u>
PERMITS & LICENSES			
Permits & License Fees	\$ 5,018	\$ 4,500	\$ 5,000
Recreation Permits	5,072	4,500	4,500
Other Licenses & Permits	7,795	7,000	7,000
Building & Demolition Permits	18,214	7,500	15,000
Lake Lot Transfer Fees	18,750	32,000	20,000
Sub-Total	<u>\$ 54,849</u>	<u>\$ 55,500</u>	<u>\$ 51,500</u>
CHARGES FOR SERVICES			
Administrative	\$ 919,772	\$ 924,157	\$ 1,310,952
Animal Shelter	3,441	2,000	2,000
Swimming Pool	17,597	22,500	22,500
Aviation Fuel Sales	145,588	205,000	160,000
Sub-Total	<u>\$ 1,086,398</u>	<u>\$ 1,153,657</u>	<u>\$ 1,495,452</u>
INTERGOVERNMENTAL			
Grant Revenue	\$ 440,916	\$ 472,375	\$ -
Sub-Total	<u>\$ 440,916</u>	<u>\$ 472,375</u>	<u>\$ -</u>
FINES & FORFEITURES			
Municipal Court	\$ 66,280	\$ 50,000	\$ 58,000
Sub-Total	<u>\$ 66,280</u>	<u>\$ 50,000</u>	<u>\$ 58,000</u>
MISCELLANEOUS			
Concession Leases	\$ 7,802	\$ 4,000	\$ 5,000
Building Rental	8,400	8,000	8,000
Oil & Gas Royalty	638,197	551,000	520,000
Interest Revenue	20,579	16,500	20,000
Miscellaneous	1,179,781	434,829	317,781
Lake Lot Leases	308,490	310,000	310,000
Land Leases	1,035	2,300	800
Sale of Office Supplies	15,590	12,000	15,000
Sub-Total	<u>\$ 2,179,874</u>	<u>\$ 1,338,629</u>	<u>\$ 1,196,581</u>
GENERAL FUND TOTAL	<u><u>\$ 9,638,284</u></u>	<u><u>\$ 8,685,402</u></u>	<u><u>\$ 8,069,001</u></u>

GENERAL FUND REVENUE ASSUMPTIONS

Taxes - Current ad valorem tax collections are projected to decrease 1.8%. Total taxable values decreased 5.4%. A 13.6% decrease in sales tax is anticipated, bringing revenues back to a normal amount after a year of unusually high construction activity from the Competitive Renewable Energy Zone utility line. Franchise fees paid by the Water and Sewer Fund to the General Fund were increased 3.4%.

Permits & Licenses - There is a small decrease anticipated for miscellaneous licenses and permits.

Charges For Services - Administrative charges to the City's Enterprise Funds increased 41.9% and are made in accordance with the Financial Procedures.

Intergovernmental – A Capital Improvement Project grant was budgeted for the City’s municipal airport in the prior year which was funded through the Texas Department of Transportation.

Fines and Forfeitures - Municipal Court collections are expected to be higher based on current year trends and increased collection efforts.

Miscellaneous - Oil and gas royalties are expected to decrease based on current year revenue trends. Lake lot leases and other miscellaneous revenues are projected to remain constant from the prior year.

CITY OF SWEETWATER, TEXAS Principal Property Taxpayers

Taxpayer	Taxable Assessed Value
Ludlum Measurements	\$20,255,000
Wal-Mart Stores Texas LP	4,490,530
TXHP Sweetwater LLC	4,209,070
Dhilon Inc	4,128,000
Wal-Mart Stores LP	3,722,260
Texas Fifteen Property LLC	3,469,710
CSI Acquisition Company	3,396,580
West Lone Star LTD	3,100,050
Sweet K Associates LP	2,846,050
Cristina Enterprises	2,549,000

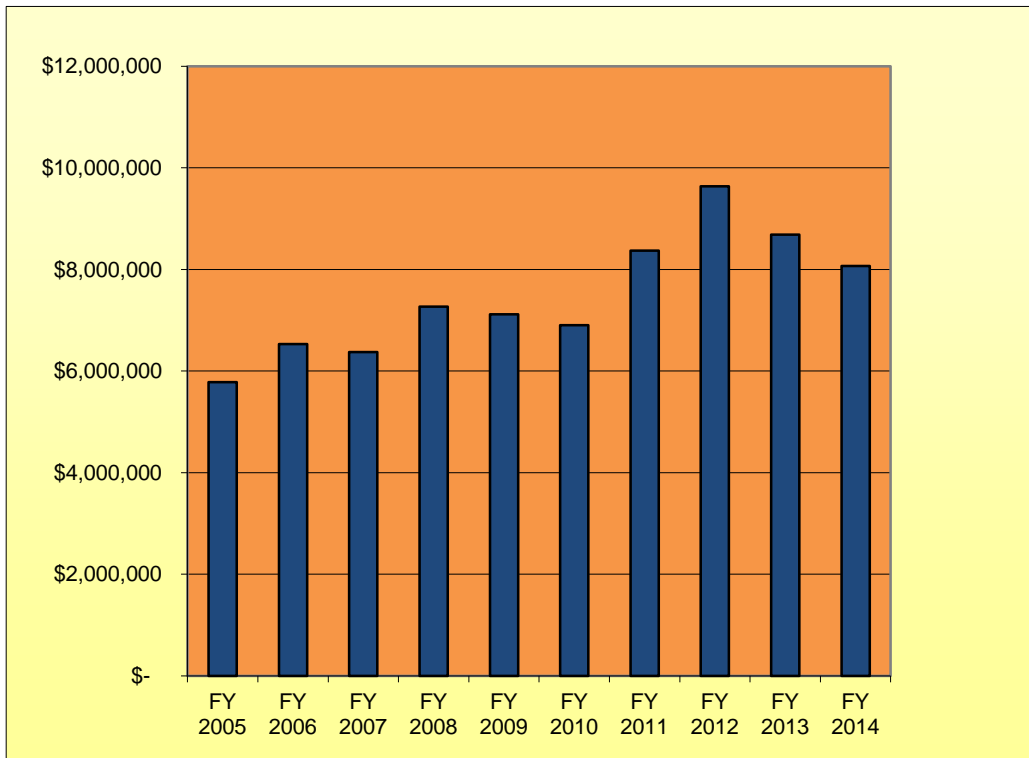
Total	\$52,166,250
	=====

The principal taxpayers above represent 13.1% of the assessed values for FY 2014.

CITY OF SWEETWATER, TEXAS

General Fund Revenues

Fiscal Year 2005 to Fiscal Year 2014



Fiscal Year Revenues

FY 2005	\$ 5,780,344
FY 2006	\$ 6,533,311
FY 2007	\$ 6,373,320
FY 2008	\$ 7,269,454
FY 2009	\$ 7,119,989
FY 2010	\$ 6,904,668
FY 2011	\$ 8,372,857
FY 2012	\$ 9,638,284
FY 2013	\$ 8,685,402
FY 2014	\$ 8,069,001

DISCUSSION OF GRAPH:

This graph visually shows the history of revenues for the General Fund for the Fiscal Year 2005 to Fiscal Year 2014. Actual revenues are reflected for FY 2005-2012 and budgeted figures are shown for FY 2013-2014. The increase in 2011 is due to unexpected sales tax revenues from a temporary short term project. The spike in FY 2012 is the result of improvements to the municipal airport funded by a grant.

**GENERAL FUND REVENUE AND OTHER FINANCING SOURCES
BY DEPARTMENT
2013-2014 BUDGET**

	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
01-02 ADMINISTRATION			
<u>MISCELLANEOUS</u>			
4830 Sale of Office Supplies	\$ 15,590	\$ 12,000	\$ 15,000
Sub-Total	<u>\$ 15,590</u>	<u>\$ 12,000</u>	<u>\$ 15,000</u>
TOTAL	<u>\$ 15,590</u>	<u>\$ 12,000</u>	<u>\$ 15,000</u>
01-03 FINANCE			
<u>TAXES</u>			
4010 General Property Taxes - Current	\$ 1,556,140	\$ 1,865,118	\$ 1,832,345
4020 General Property Taxes - Prior	76,765	50,000	50,000
4030 Sales Tax	2,902,727	2,500,000	2,160,000
4040 Franchise Tax	1,066,545	1,000,123	1,020,123
4060 Mixed Beverage	5,357	5,000	5,000
4070 Penalty & Interest on Delinquent Taxes	51,404	40,000	50,000
4080 Payment in Lieu of Taxes	<u>151,029</u>	<u>155,000</u>	<u>150,000</u>
Sub-Total	<u>\$ 5,809,967</u>	<u>\$ 5,615,241</u>	<u>\$ 5,267,468</u>
<u>PERMITS & LICENSES</u>			
4180 Other Licenses & Permits	\$ 5,423	\$ 5,000	\$ 5,000
Sub-Total	<u>\$ 5,423</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
<u>CHARGES FOR SERVICES</u>			
4440 Administrative	\$ 919,772	\$ 924,157	\$ 1,310,952
Sub-Total	<u>\$ 919,772</u>	<u>\$ 924,157</u>	<u>\$ 1,310,952</u>
<u>MISCELLANEOUS</u>			
4750 Interest Revenue	\$ 20,579	\$ 16,500	\$ 20,000
4770 Miscellaneous Revenue	<u>1,023</u>	<u>-</u>	<u>-</u>
Sub-Total	<u>\$ 21,602</u>	<u>\$ 16,500</u>	<u>\$ 20,000</u>
TOTAL	<u>\$ 6,756,764</u>	<u>\$ 6,560,898</u>	<u>\$ 6,603,420</u>
01-04 MUNICIPAL COURT			
<u>FINES & FORFEITURES</u>			
4610 Fines & Forfeits, Arrest Fees	\$ 53,473	\$ 45,000	\$ 50,000
4613 Driving Safety Course	80	-	-
4614 Child Safety	323	-	-
4618 Traffic	872	-	-
4620 Judge/Court Personnel Training	14	-	-
4640 Consolidated Court Costs	-	-	-
4666 Security Fee	1,801	1,500	2,000
4670 Warrant Fee @ \$50.00	7,977	2,500	5,000
4680 Arrest Fee @ \$5.00	<u>1,740</u>	<u>1,000</u>	<u>1,000</u>
Sub-Total	<u>\$ 66,280</u>	<u>\$ 50,000</u>	<u>\$ 58,000</u>

**GENERAL FUND REVENUE AND OTHER FINANCING SOURCES
BY DEPARTMENT
2013-2014 BUDGET**

	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 183	\$ 200	\$ 200
Sub-Total	\$ 183	\$ 200	\$ 200
TOTAL	\$ 66,463	\$ 50,200	\$ 58,200
01-05 CODE ENFORCEMENT			
<u>PERMITS & LICENSES</u>			
4150 Permits and License Fees	\$ 5,018	\$ 4,500	\$ 5,000
4180 Other Licenses & Permits	2,372	2,000	2,000
4190 Building & Removal Permits	18,214	7,500	15,000
Sub-Total	\$ 25,604	\$ 14,000	\$ 22,000
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 3,211	\$ 4,500	\$ 3,000
Sub-Total	\$ 3,211	\$ 4,500	\$ 3,000
TOTAL	\$ 28,815	\$ 18,500	\$ 25,000
01-06 POLICE			
<u>INTERGOVERNMENTAL</u>			
4520 Grant Revenue	\$ 2,407	\$ -	\$ -
Sub-Total	\$ 2,407	\$ -	\$ -
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 41,208	\$ 37,900	\$ 35,000
Sub-Total	\$ 41,208	\$ 37,900	\$ 35,000
TOTAL	\$ 43,615	\$ 37,900	\$ 35,000
01-07 FIRE			
<u>INTERGOVERNMENTAL</u>			
4520 Grant Revenue	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 3,805	\$ 79,774	\$ -
Sub-Total	\$ 3,805	\$ 79,774	\$ -
TOTAL	\$ 3,805	\$ 79,774	\$ -
01-10 STREETS AND SIGNALS			
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 13,118	\$ 21,993	\$ -
Sub-Total	\$ 13,118	\$ 21,993	\$ -
TOTAL	\$ 13,118	\$ 21,993	\$ -

**GENERAL FUND REVENUE AND OTHER FINANCING SOURCES
BY DEPARTMENT
2013-2014 BUDGET**

	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
01-11 ANIMAL CONTROL			
<u>CHARGES FOR SERVICES</u>			
4270 Animal Shelter Receipts	\$ 3,441	\$ 2,000	\$ 2,000
Sub-Total	<u>\$ 3,441</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
TOTAL	<u><u>\$ 3,441</u></u>	<u><u>\$ 2,000</u></u>	<u><u>\$ 2,000</u></u>
01-13 PARKS & RECREATION			
<u>PERMITS & LICENSES</u>			
4160 Recreation Permits	\$ 5,072	\$ 4,500	\$ 4,500
4170 Lake Lot Transfer Fees	18,750	32,000	20,000
Sub-Total	<u>\$ 23,822</u>	<u>\$ 36,500</u>	<u>\$ 24,500</u>
<u>MISCELLANEOUS</u>			
4740 Oil & Gas Royalties	\$ 616,183	\$ 535,000	\$ 500,000
4770 Miscellaneous Revenue	15,655	10,000	10,000
4780 Lake Lot Leases	308,490	310,000	310,000
4790 Land Leases	73	1,500	-
4800 Concession Leases	7,802	4,000	5,000
Sub-Total	<u>\$ 948,203</u>	<u>\$ 860,500</u>	<u>\$ 825,000</u>
TOTAL	<u><u>\$ 972,025</u></u>	<u><u>\$ 897,000</u></u>	<u><u>\$ 849,500</u></u>
01-15 GOLF COURSE			
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 2,293	\$ 3,000	\$ 3,000
Sub-Total	<u>\$ 2,293</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
TOTAL	<u><u>\$ 2,293</u></u>	<u><u>\$ 3,000</u></u>	<u><u>\$ 3,000</u></u>
01-16 SWIMMING POOL			
<u>CHARGES FOR SERVICES</u>			
4400 Swimming Pool Receipts	\$ 17,597	\$ 22,500	\$ 22,500
Sub-Total	<u>\$ 17,597</u>	<u>\$ 22,500</u>	<u>\$ 22,500</u>
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	793	500	500
Sub-Total	<u>\$ 793</u>	<u>\$ 500</u>	<u>\$ 500</u>
TOTAL	<u><u>\$ 18,390</u></u>	<u><u>\$ 23,000</u></u>	<u><u>\$ 23,000</u></u>

**GENERAL FUND REVENUE AND OTHER FINANCING SOURCES
BY DEPARTMENT
2013-2014 BUDGET**

	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
01-17 AIRPORT			
<u>CHARGES FOR SERVICES</u>			
4420 Aviation Fuel Sales	\$ 145,588	\$ 205,000	\$ 160,000
Sub-Total	<u>\$ 145,588</u>	<u>\$ 205,000</u>	<u>\$ 160,000</u>
<u>INTERGOVERNMENTAL</u>			
4520 Grant Revenue	\$ 438,509	\$ 472,375	\$ -
Sub-Total	<u>\$ 438,509</u>	<u>\$ 472,375</u>	<u>\$ -</u>
<u>MISCELLANEOUS</u>			
4730 Building Rental	\$ 8,400	\$ 8,000	\$ 8,000
4740 Oil & Gas Royalties	22,014	16,000	20,000
4770 Miscellaneous Revenue	-	-	-
4790 Land Leases	962	800	800
Sub-Total	<u>\$ 31,376</u>	<u>\$ 24,800</u>	<u>\$ 28,800</u>
TOTAL	<u><u>\$ 615,473</u></u>	<u><u>\$ 702,175</u></u>	<u><u>\$ 188,800</u></u>
01-18 NON-DEPARTMENTAL			
<u>INTERGOVERNMENTAL</u>			
4520 Grant Revenue	\$ -	\$ -	\$ -
Sub-Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 1,098,492	\$ 276,962	\$ 266,081
Sub-Total	<u>\$ 1,098,492</u>	<u>\$ 276,962</u>	<u>\$ 266,081</u>
TOTAL	<u><u>\$ 1,098,492</u></u>	<u><u>\$ 276,962</u></u>	<u><u>\$ 266,081</u></u>
GENERAL FUND GRAND TOTAL	<u><u>\$ 9,638,284</u></u>	<u><u>\$ 8,685,402</u></u>	<u><u>\$ 8,069,001</u></u>

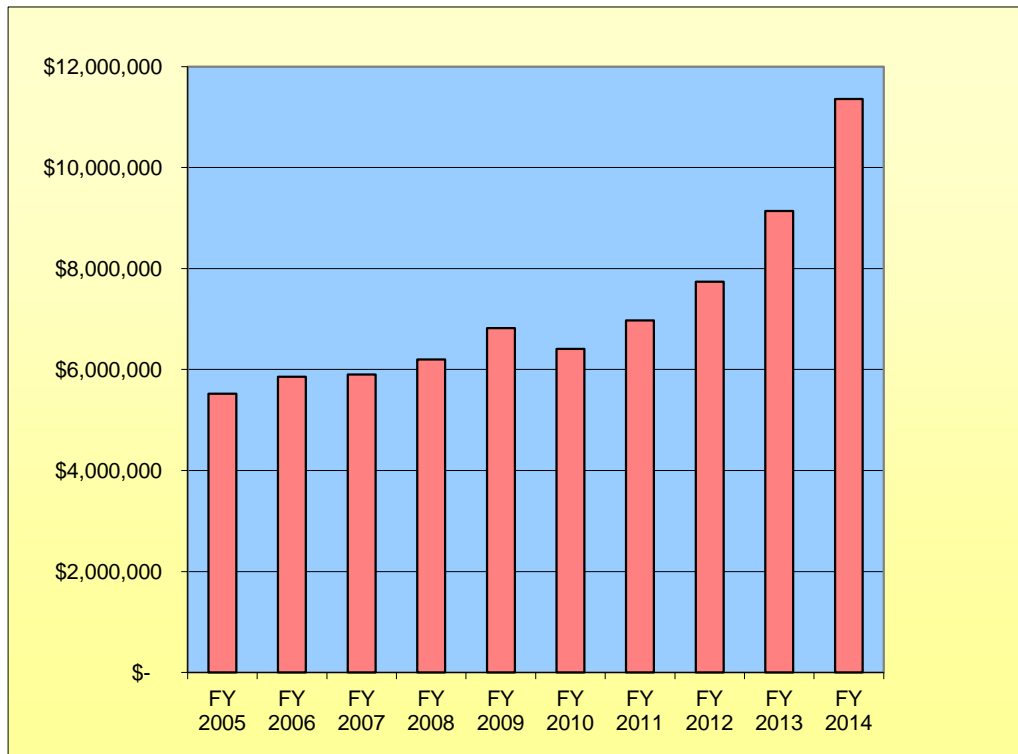
**GENERAL FUND DEPARTMENTAL EXPENDITURES
AND OTHER FINANCING USES SUMMARY
2013-2014 BUDGET**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
GENERAL GOVERNMENT			
Mayor and Commission Administration	\$ 31,360	\$ 39,787	\$ 33,637
Finance	326,381	339,754	350,495
Municipal Court	295,819	307,571	320,657
Code Enforcement	100,678	108,576	112,640
	<u>195,716</u>	<u>210,131</u>	<u>219,489</u>
Total General Government	<u>\$ 949,954</u>	<u>\$ 1,005,819</u>	<u>\$ 1,036,918</u>
PUBLIC SAFETY			
Police	\$ 2,249,870	\$ 2,352,120	\$ 5,860,008
Fire	<u>1,113,256</u>	<u>1,244,563</u>	<u>1,263,320</u>
Total Public Safety	<u>\$ 3,363,126</u>	<u>\$ 3,596,683</u>	<u>\$ 7,123,328</u>
PUBLIC WORKS			
Streets and Signals	\$ 860,243	\$ 925,599	\$ 939,151
Animal Control	<u>95,932</u>	<u>111,408</u>	<u>122,445</u>
Total Public Works	<u>\$ 956,175</u>	<u>\$ 1,037,007</u>	<u>\$ 1,061,596</u>
CULTURE AND RECREATION			
Parks and Recreation	\$ 442,973	\$ 495,289	\$ 504,911
Community/Social Service Agencies	51,463	62,000	63,000
Golf Course	69,965	83,058	79,522
Swimming Pool	<u>153,388</u>	<u>143,668</u>	<u>141,499</u>
Total Culture and Recreation	<u>\$ 717,789</u>	<u>\$ 784,015</u>	<u>\$ 788,932</u>
AIRPORT			
Airport	<u>\$ 746,808</u>	<u>\$ 778,308</u>	<u>\$ 233,370</u>
Total Airport	<u>\$ 746,808</u>	<u>\$ 778,308</u>	<u>\$ 233,370</u>
NON-DEPARTMENTAL			
Non-Departmental	\$ 456,372	\$ 1,210,682	\$ 418,533
Transfers Out	<u>547,613</u>	<u>729,000</u>	<u>695,000</u>
Total Non-Departmental	<u>\$ 1,003,985</u>	<u>\$ 1,939,682</u>	<u>\$ 1,113,533</u>
GENERAL FUND GRAND TOTAL	<u>\$ 7,737,837</u>	<u>\$ 9,141,514</u>	<u>\$ 11,357,677</u>

CITY OF SWEETWATER, TEXAS

General Fund Expenditures

Fiscal Year 2005 to Fiscal Year 2014

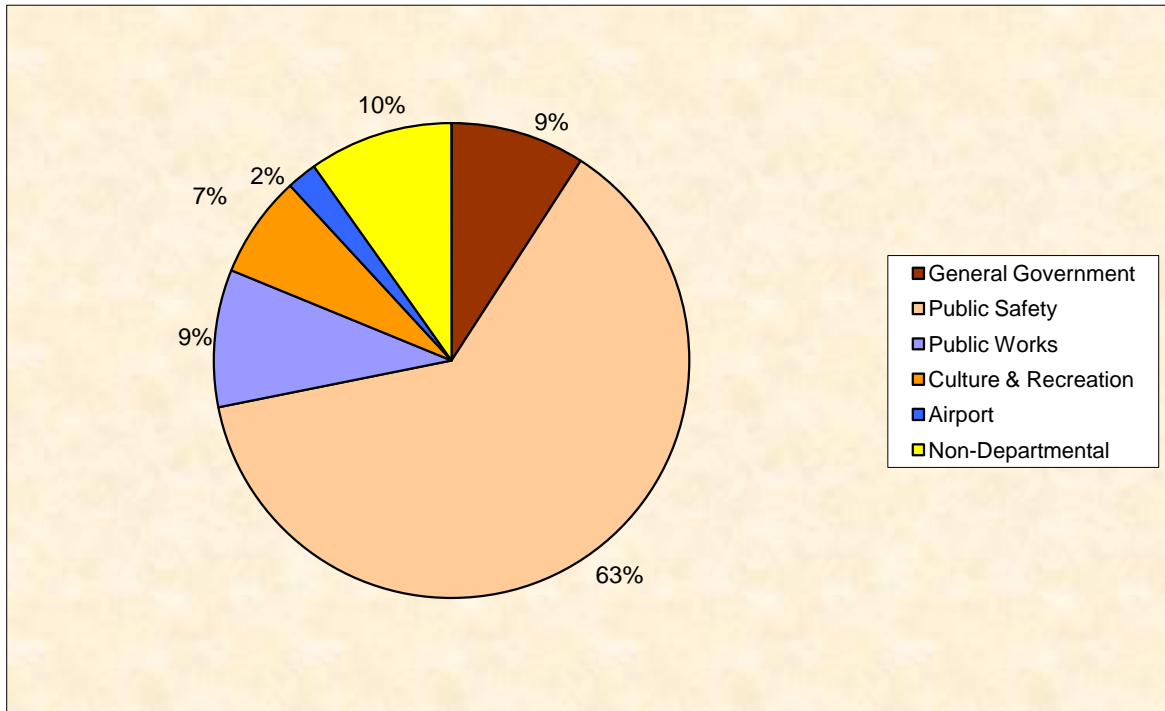


Fiscal Year	Expenditures
FY 2005	\$ 5,519,182
FY 2006	\$ 5,858,330
FY 2007	\$ 5,901,160
FY 2008	\$ 6,198,689
FY 2009	\$ 6,818,811
FY 2010	\$ 6,409,149
FY 2011	\$ 6,971,874
FY 2012	\$ 7,737,837
FY 2013	\$ 9,141,514
FY 2014	\$ 11,357,677

DISCUSSION OF GRAPH:

This graph visually shows the history of expenditures for the General Fund for the Fiscal Year 2005 to Fiscal Year 2014. Actual expenditures are reflected for FY 2005-2012 and budgeted figures are shown for FY 2013-2014. The spike in FY 2012 is due to improvements to the municipal airport funded by a grant. In FY 2014 there is a new police station budgeted. Continued demands for services by the citizens of Sweetwater and increases in the general cost of living are demonstrated by this graph.

CITY OF SWEETWATER
Budgeted General Fund Function Expenditures
Fiscal Year 2014



Department	Description
General Government	Commission, Administration, Finance, Court & Code Enforcement
Public Safety	Police & Fire
Public Works	Animal Control, Streets & Signals
Culture & Recreation	Parks, Pool, Community Service & Golf
Airport	Airport
Non-Departmental	Economic Development & Transfers

DISCUSSION OF GRAPH:

This graph compares general fund expenditures by function. Functions included are defined departments listed above.

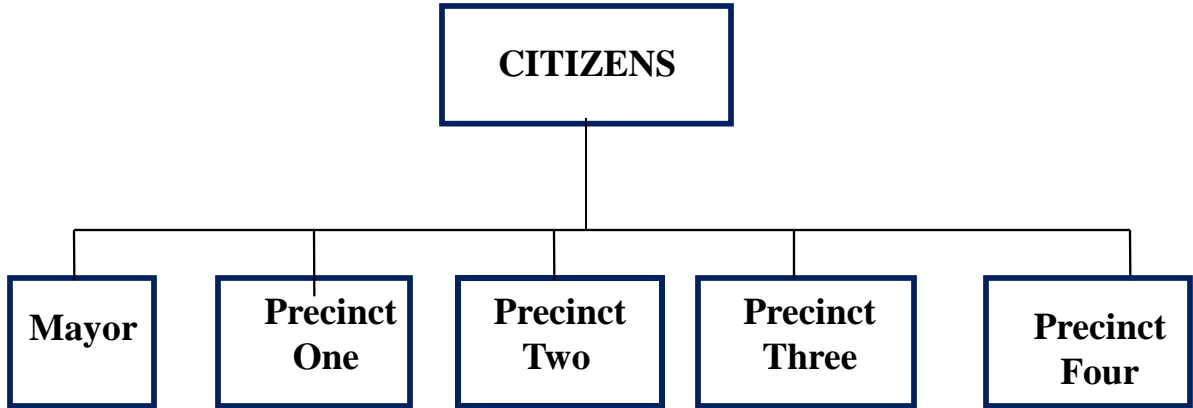
GENERAL FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<u>PERSONAL SERVICES</u>				
5010	Salaries	\$ 2,847,746	\$ 2,973,080	\$ 3,074,137
5020	Longevity	34,732	40,625	40,852
5030	Overtime	120,669	139,772	106,872
5040	Insurance	511,615	518,598	518,598
5050	Social Security	192,141	213,247	221,902
5060	Temporary Hire	89,744	90,925	153,219
5070	Uniforms	19,076	34,000	40,788
5080	Termination Pay	23,716	34,475	4,200
5090	Worker's Compensation	52,972	80,818	80,818
5100	Unemployment Compensation	5,559	-	-
5110	Retirement	582,636	612,424	627,827
5120	Special Qualification Pay	50,044	47,343	50,343
5130	Special Allowance	23,027	23,446	24,021
	<i>SUB-TOTAL</i>	<u>\$ 4,553,677</u>	<u>\$ 4,808,753</u>	<u>\$ 4,943,577</u>
<u>SUPPLIES</u>				
5210	Office Supplies	\$ 39,905	\$ 49,600	\$ 39,700
5220	Election Supplies	50	4,300	1,200
5230	Aviation Fuel Purchases	116,522	205,000	130,000
5240	Chemicals	18,398	30,909	28,009
5280	Fuel/Oil/Lubricants	154,269	164,960	160,500
5290	Household & Institutional	17,694	13,000	19,000
5320	Plumbing Supplies	-	5,000	-
5330	Electrical Supplies	1,125	1,000	-
5340	Motor Vehicle Repair Material	42,023	44,000	43,100
5350	Equipment Repair & Maintenance	23,899	51,500	35,500
5360	Miscellaneous Repair & Maintenance	271,295	329,350	319,100
	<i>SUB-TOTAL</i>	<u>\$ 685,180</u>	<u>\$ 898,619</u>	<u>\$ 798,109</u>
<u>CONTRACTUAL SERVICES</u>				
5510	Audit	\$ 31,113	\$ 28,000	\$ 32,000
5520	Consultant	3,000	-	3,000
5530	Engineering/Architectural	40,241	65,000	5,000
5540	Legal	40,891	47,856	9,500
5550	Medical	3,592	1,050	2,500
5560	Other Professional	75,589	76,384	50,000
5570	Telephone	37,302	44,945	41,500
5580	Postage	13,999	12,200	15,500
5590	Travel	33,083	55,100	43,675
5600	Advertising	2,744	4,500	3,000
5610	Printing & Binding	4,395	1,800	4,750
5620	Water	1,111	3,000	1,000
5630	Gas	2,441	4,500	3,500
5640	Electricity	240,329	260,000	254,000
5650	Building Repair & Maintenance	4,566	7,000	5,000
5660	Equipment Repair & Maintenance	176,011	215,000	190,400
5680	FBO Fuel Markup	27,628	25,000	30,000
5710	Dues/Subscriptions/Memberships	14,929	18,200	18,700
5750	Insurance	116,185	116,570	120,000
5760	Rental Equipment	267,236	284,626	325,256
5770	Miscellaneous Contracted Services	137,996	180,250	164,710
5780	Contributions to Other Agencies	51,463	62,000	63,000
	<i>SUB-TOTAL</i>	<u>\$ 1,325,844</u>	<u>\$ 1,512,981</u>	<u>\$ 1,385,991</u>

GENERAL FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<u>CAPITAL OUTLAY</u>				
5820	Buildings	\$ -	\$ 686,000	\$ 3,500,000
5830	Improvements Other Than Buildings	576,593	479,161	25,000
5840	Machinery & Equipment	28,458	27,000	10,000
5850	Vehicles	-	-	-
	<i>SUB-TOTAL</i>	<u>\$ 625,523</u>	<u>\$ 1,192,161</u>	<u>\$ 3,535,000</u>
<u>INTERFUND TRANSFERS</u>				
5990	Interfund Transfer	<u>\$ 547,613</u>	<u>\$ 729,000</u>	<u>\$ 695,000</u>
	<i>SUB-TOTAL</i>	<u>\$ 547,613</u>	<u>\$ 729,000</u>	<u>\$ 695,000</u>
	<i>GRAND TOTAL</i>	<u>\$ 7,737,837</u>	<u>\$ 9,141,514</u>	<u>\$ 11,357,677</u>

**CITY COMMISSION – 01- 01
2013-2014**



01-01 MAYOR AND COMMISSION

	ACTUAL <u>2011-2012</u>	BUDGET <u>2012-2013</u>	BUDGET <u>2013-2014</u>
Personal Services	\$15,511	\$15,437	\$15,437
Supplies	781	6,550	2,200
Contractual Services	<u>15,068</u>	<u>17,800</u>	<u>16,000</u>
TOTAL	<u>\$31,360</u>	<u>\$39,787</u>	<u>\$33,637</u>

Mission Statement

The City of Sweetwater is primarily responsible for maintaining a safe, pleasant environment within the community by providing effective governance and the efficient delivery of public services.

In the process of providing representative local government, the City identifies and anticipates concerns, problems, and opportunities and takes actions to address them. The City government also provides a catalyst for the involvement of residents, businesses, and organizations in the development and maintenance of a well-integrated community.

The City is responsible for the preservation of community physical and aesthetic assets, and for the efficient management and equitable allocation of community fiscal resources.

Essential to accomplishing the objectives outlined above is the selection, training, motivation, and retention of highly qualified men and women as City employees.

Description

The City of Sweetwater is a home rule city operating under the current charter adopted in 1956. The governing body is known as the City Commission. The Commission initiated a two-part program in April 1985, to implement a single member district plan and the plan was completed in 1986. The Commission is now composed of four commissioners, each being a resident and representing a specific precinct and a mayor elected at large by the voters.

Goals

1. Provide economic development opportunities within the community.
2. Develop a long-range water supply to meet the needs of the community.
3. Bring the City's dams into compliance with state and federal requirements.
4. Establish policies for the benefit of the community following the basic guidelines established in the Mission Statement.

Objectives

1. Work with other organizations regarding economic development opportunities.
2. Attend regional water meetings and identify and pursue any other available water supplies.
3. Continue regular meetings with Highway Department District Representative.
4. Continue to monitor and review the dam safety plan.
5. Identify public needs as indicated in the Mission Statement and set policies accordingly.

01-01 MAYOR AND COMMISSION

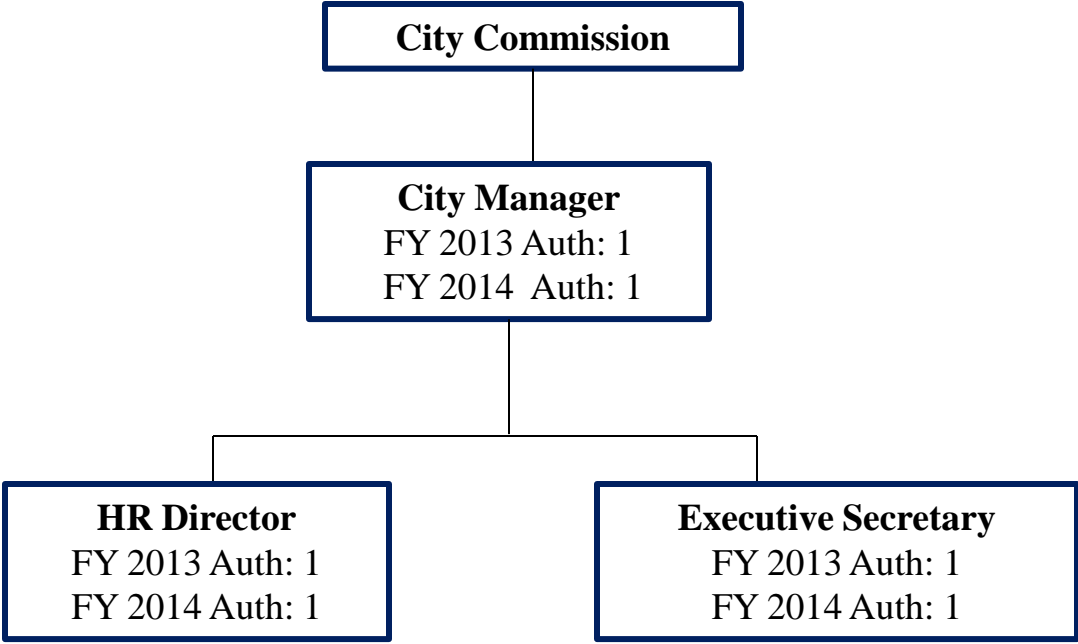
Indicators	2011-2012		Estimated	Targeted
	Projected	Actual	2012-2013	2013-2014
1. City Commission Meetings	14	17	14	14
2. Workshops & Planning Sessions	1	1	1	1
3. Ordinances	13	14	10	12
4. Resolutions	12	17	12	12
5. Public Hearings	5	9	10	10
6. Contracts & Agreements	11	10	8	10



01-01 MAYOR & COMMISSION
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<u>PERSONAL SERVICES</u>				
5010	Salaries	\$ 900	\$ 900	\$ 900
5040	Insurance	14,468	14,468	14,468
5050	Social Security	69	69	69
5090	Worker's Compensation	74	-	-
	SUB-TOTAL	<u>\$ 15,511</u>	<u>\$ 15,437</u>	<u>\$ 15,437</u>
<u>SUPPLIES</u>				
5210	Office Supplies	\$ 712	\$ 2,000	\$ 1,000
5220	Election Supplies	50	4,300	1,200
5360	Miscellaneous Repair & Maintenance	19	250	-
	SUB-TOTAL	<u>\$ 781</u>	<u>\$ 6,550</u>	<u>\$ 2,200</u>
<u>CONTRACTUAL SERVICES</u>				
5520	Consultant	\$ 3,000	\$ -	\$ 3,000
5570	Telephone		600	-
5590	Travel	7,123	8,500	7,000
5600	Advertising	-	1,200	-
5710	Dues/Subscriptions/Memberships	2,116	4,500	3,000
5770	Miscellaneous Contracted Services	2,829	3,000	3,000
	SUB-TOTAL	<u>\$ 15,068</u>	<u>\$ 17,800</u>	<u>\$ 16,000</u>
	GRAND TOTAL	<u>\$ 31,360</u>	<u>\$ 39,787</u>	<u>\$ 33,637</u>

**ADMINISTRATION DEPARTMENT – 01-02
2013-2014**



01-02 ADMINISTRATION

	ACTUAL 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014
Personal Services	\$297,757	\$310,754	\$319,495
Supplies	7,699	10,000	8,500
Contractual Services	<u>20,925</u>	<u>19,000</u>	<u>22,500</u>
TOTAL	<u>\$326,381</u>	<u>\$339,754</u>	<u>\$350,495</u>

Mission Statement

The implementation of policies established by the City Commission as fairly, effectively and efficiently as possible.

Description

City Administration has three employees - city manager, executive secretary and human resources director. The City Manager is the chief administrative officer of the City. It is his duty, under the City charter to administer the policies of the City Commission and he is responsible for the overall coordination of the City's governmental activities and for the efficient operation of the City of Sweetwater. The office encompasses a number of functional responsibilities such as personnel, citizen's assistance, intergovernmental relations, legislative advocacy, grants and special projects.

Goals

1. Develop water supply(ies) for immediate and long term needs.
2. Bring dams into compliance with Dam Safety Act.
3. Provide economic development opportunities.
4. Provide continuity of City Commission policies through planning, organization/analysis and public accountability activities.

Objectives

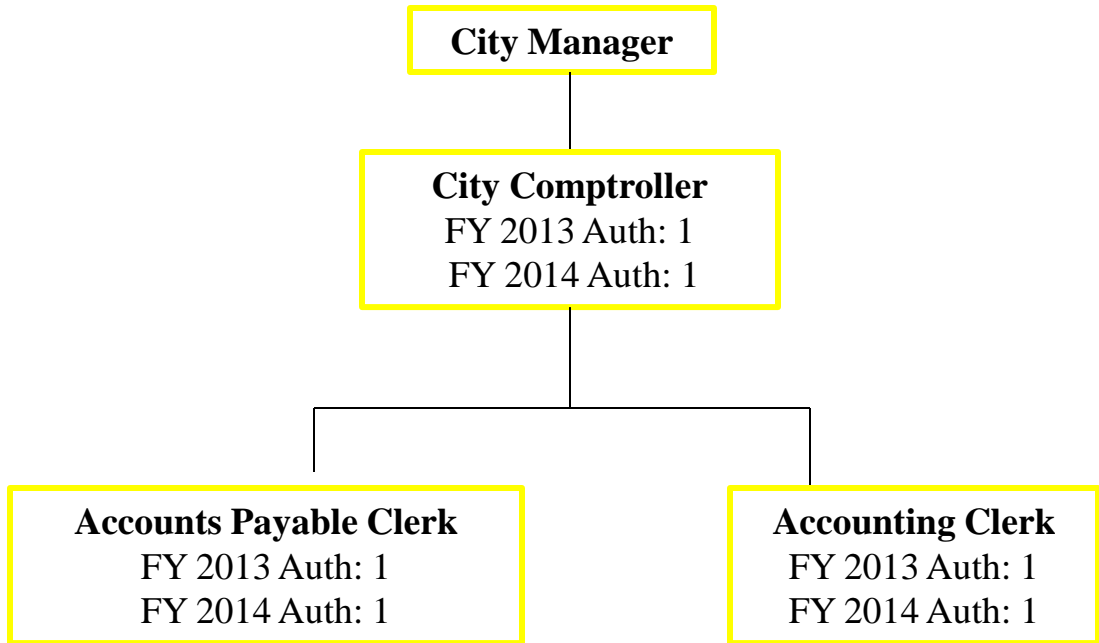
1. Monitor wellfield static levels and continue attending regional water meeting and identify and pursue any other available water supplies.
2. Continue to work closely with Chamber of Commerce, Industrial Foundation and other groups to promote economic development opportunities.
3. Coordinate with Texas Department of Transportation, Aviation Division, concerning airport improvements project.
4. Maintain City website (www.cityofsweetwatertx.com) for citizen convenience and use.

Indicators	2011-2012		Estimated	Targeted
	Projected	Actual	2012-2013	2013-2014
1. Citizen concerns handled	200	200	200	200
2. Economic Development meetings attended	12	12	12	12
4. Staff meetings held	12	12	12	12
6. Job applications received	1,200	554	1,000	1,000
7. Employee turnover	20%	20%	20%	20%
8. Reported on-the-job injuries	25	33	25	25
9. Safety meetings	4	4	4	4
10. Civil Service Exams:				
a. Police	1	1	1	1
b. Fire	1	1	1	1

01-02 ADMINISTRATION
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<u>PERSONAL SERVICES</u>			
5010 Salaries	\$ 197,934	\$ 204,602	\$ 211,354
5020 Longevity	1,785	1,965	2,145
5030 Overtime	132	-	-
5040 Insurance	28,247	28,500	28,500
5050 Social Security	14,365	16,817	17,381
5080 Termination Pay	-	-	-
5090 Worker's Compensation	195	500	500
5110 Retirement	42,261	45,109	45,917
5130 Special Allowance	12,838	13,261	13,698
<i>SUB-TOTAL</i>	<u>\$ 297,757</u>	<u>\$ 310,754</u>	<u>\$ 319,495</u>
<u>SUPPLIES</u>			
5210 Office Supplies	\$ 7,384	\$ 8,000	\$ 8,000
5360 Miscellaneous Repair & Maintenance	315	2,000	500
<i>SUB-TOTAL</i>	<u>\$ 7,699</u>	<u>\$ 10,000</u>	<u>\$ 8,500</u>
<u>CONTRACTUAL SERVICES</u>			
5540 Legal	\$ -	\$ -	\$ -
5570 Telephone	1,543	2,000	2,000
5580 Postage	31	-	-
5590 Travel	7,558	9,500	8,000
5600 Advertising	2,444	2,000	2,500
5610 Printing & Binding	633	-	1,000
5660 Equipment Repair & Maintenance	2,371	2,500	2,500
5710 Dues/Subscriptions/Memberships	4,946	3,000	5,000
5770 Miscellaneous Contracted Services	1,399	-	1,500
<i>SUB-TOTAL</i>	<u>\$ 20,925</u>	<u>\$ 19,000</u>	<u>\$ 22,500</u>
<i>GRAND TOTAL</i>	<u>\$ 326,381</u>	<u>\$ 339,754</u>	<u>\$ 350,495</u>

FINANCE DEPARTMENT – 01-03 2013-2014



01-03 FINANCE

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$203,438	\$211,571	\$225,157
Supplies	6,030	8,000	6,500
Contractual Services	<u>86,351</u>	<u>88,000</u>	<u>89,000</u>
TOTAL	<u>\$295,819</u>	<u>\$307,571</u>	<u>\$320,657</u>

Mission Statement

To provide for the efficient financial operation of the City and to safeguard the City's assets.

Description

The Finance Department is responsible for the supervision, administration, and overall planning for the City's financial activities and City Secretary duties.

This activity includes automated payroll, general ledger and financial reports, utilities billing and collections, revenue collections, investments, debt management, grants, appropriation reports, purchase orders, risk management, City records, and budget preparation.

Goals

Provide effective protection of the City's financial assets through accurate financial reporting, sound investment policies and the safe-keeping of City records.

Objectives

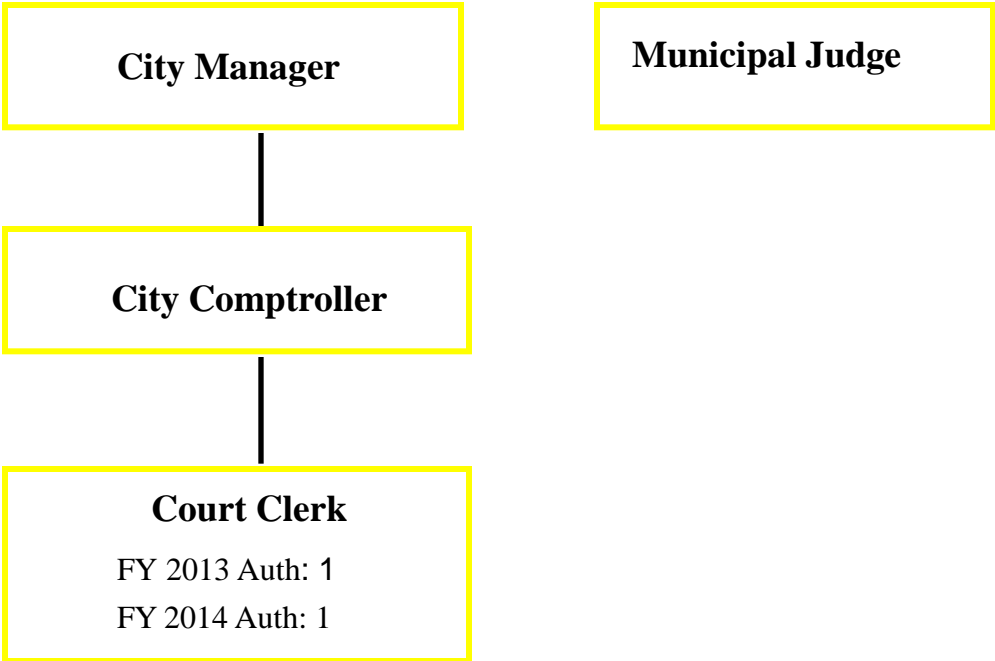
1. Continue to maintain the 100% ratio of invested funds to total funds available at the highest possible rate of return.
2. Process financial data as received.
3. Continue to produce accurate financial statements on a real time basis.
4. Continue to produce a comprehensive annual financial report that meets the Certificate of Achievement for Excellence in Financial Reporting standards of the Government Finance Officers Association (GFOA).
5. Continue improvements in the recording and safe-keeping of City records.
6. Continue to produce a budget that meets the Distinguished Budget Presentation Standards of the GFOA.

Indicators	2011-2012		Estimated <u>2012-2013</u>	Targeted <u>2013-2014</u>
	<u>Projected</u>	<u>Actual</u>		
1. Ratio of invested funds to total funds	100%	100%	100%	100%
2. Financial reporting provided City Commission	12	12	12	12
3. Investment reports provided City Commission	4	4	4	4
4. Internal audits of departments performed	4	4	4	4
5. Budget Amendments	1	3	1	1
6. Percent of invoices paid within 30 days of receipt	100%	100%	100%	100%
7. Safety Review Board Meetings held	4	4	4	4
8. Finance Department Meetings held	4	4	4	4

01-03 FINANCE
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 142,939	\$ 147,655	\$ 158,726
5020 Longevity	655	835	655
5040 Insurance	16,358	16,400	16,400
5050 Social Security	10,986	11,595	12,436
5080 Termination Pay	-	-	-
5090 Worker's Compensation	390	900	900
5110 Retirement	29,125	31,103	32,855
5130 Special Allowance	2,985	3,083	3,185
<i>SUB-TOTAL</i>	<u>\$ 203,438</u>	<u>\$ 211,571</u>	<u>\$ 225,157</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 5,478	\$ 6,000	\$ 5,500
5360 Miscellaneous Repair & Maintenance	552	2,000	1,000
<i>SUB-TOTAL</i>	<u>\$ 6,030</u>	<u>\$ 8,000</u>	<u>\$ 6,500</u>
<i>CONTRACTUAL SERVICES</i>			
5510 Audit	\$ 31,113	\$ 28,000	\$ 32,000
5560 Other Professional	45,781	46,000	46,000
5570 Telephone	71	1,000	1,000
5580 Postage	31	-	-
5590 Travel	3,225	4,500	3,500
5600 Advertising	76	-	-
5610 Printing & Binding	667	1,000	1,000
5660 Equipment Repair & Maintenance	2,940	2,500	3,000
5710 Dues/Subscriptions/Memberships	1,959	2,000	2,000
5770 Miscellaneous Contracted Services	488	3,000	500
<i>SUB-TOTAL</i>	<u>\$ 86,351</u>	<u>\$ 88,000</u>	<u>\$ 89,000</u>
<i>GRAND TOTAL</i>	<u><u>\$ 295,819</u></u>	<u><u>\$ 307,571</u></u>	<u><u>\$ 320,657</u></u>

**MUNICIPAL COURT DEPARTMENT – 01-04
2013-2014**



01-04 MUNICIPAL COURT

	ACTUAL <u>2011-2012</u>	BUDGET <u>2012-2013</u>	BUDGET <u>2013-2014</u>
Personal Services	\$38,682	\$43,516	\$102,940
Supplies	2,046	2,500	2,500
Contractual Services	<u>59,950</u>	<u>62,560</u>	<u>7,200</u>
TOTAL	<u>\$100,678</u>	<u>\$108,576</u>	<u>\$ 112,640</u>

Mission Statement

To provide swift and impartial dispositions of misdemeanor (Class C) matters arising within the corporate limits of the City of Sweetwater (City Charter and Ordinance) and of the State of Texas where the fine does not exceed \$500.00 unless a second conviction for Failure to Maintain Financial Responsibility is \$1,000.00 and fire and health hazard does not exceed \$2,000.00.

Description

The Municipal Court Judge presides over all Municipal Court proceedings. Municipal Court staff process traffic, City code, and Class C Misdemeanor citations and complaints which fall within the jurisdiction of the Court. This staff prepares complaints and administers oaths to persons filing complaints before the Court. Staff issues summons and arrest warrants as provided by the Judge and accepts payment of fines for certain offenses as authorized by the Judge. Court staff additionally accepts appearance bonds from persons charged with offenses in Municipal Court, schedules cases for hearing, prepares a daily docket, and maintains accurate records for the Court. The staff is responsible for obtaining and reporting appropriate information to and from local law enforcement agencies, reporting traffic convictions to the Texas Department of Public Safety, and compiling statistical reports for the Texas Judicial Council.

Goal

1. To provide fair and impartial legal proceedings;
2. To provide courteous and responsive services to the public with accuracy and consistency;
3. To collect for state costs, fine and fees in a fiscally responsible manner;
4. To ensure professional and accurate cooperation and communication with court-related constituents and agencies.

Objectives

1. To provide a fair and competent Judge to conduct legal proceedings.
2. To provide adequate notice of trial settings to defendants and witnesses.
3. To update applicable state court costs, fines, and fee requirements on an on-going basis and record related data in court files with 95% accuracy.
4. To maintain a current knowledge of all mandatory reporting requirements and complete such reports within the required time frame.

01-04 MUNICIPAL COURT

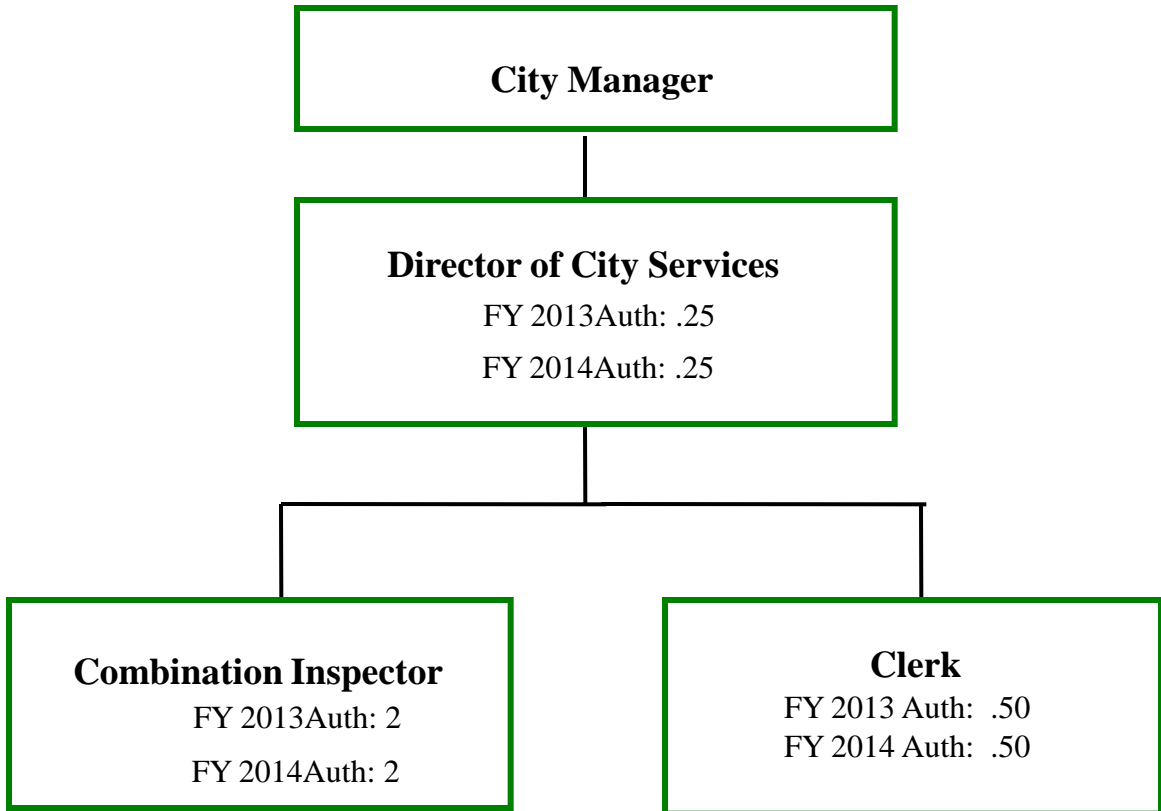
Indicators	2011-2012		Estimated	Targeted
	<u>Projected</u>	<u>Actual</u>	<u>2012-2013</u>	<u>2013-2014</u>
1. Number of cases filed:				
a. Traffic	1,000	847	1,100	1,100
b. State	650	580	650	650
c. Parking Violation	5	0	5	5
d. City Ordinance	120	80	150	150
2. Trials by Judge	650	795	700	700
3. Trials by Jury	0	0	0	0
4. Number of cases dismissed as a result of speedy trial	20	59	20	20
5. Number of cases dismissed	600	490	500	500
6. Outstanding warrants	350	119	350	350

01-04 MUNICIPAL COURT
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 27,152	\$ 28,048	\$ 28,974
5020 Longevity	70	130	190
5040 Insurance	3,871	4,000	4,000
5050 Social Security	2,082	5,356	6,598
5060 Temporary Hire	-	-	57,084
5090 Worker's Compensation	98	200	200
5110 Retirement	5,409	5,782	5,894
<i>SUB-TOTAL</i>	<u>\$ 38,682</u>	<u>\$ 43,516</u>	<u>\$ 102,940</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 2,004	\$ 2,500	\$ 2,500
5360 Miscellaneous Repair & Maintenance	42	-	-
<i>SUB-TOTAL</i>	<u>\$ 2,046</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
<i>CONTRACTUAL SERVICES</i>			
5540 Legal	\$ 36,168	\$ 37,356	\$ -
5560 Other Professional	17,328	17,904	-
5590 Travel	997	1,500	1,500
5610 Printing & Binding	-	300	-
5660 Equipment Repair & Maintenance	5,409	5,000	5,500
5710 Dues/Subscriptions/Memberships	48	200	200
5770 Miscellaneous Contracted Services	-	300	-
<i>SUB-TOTAL</i>	<u>\$ 59,950</u>	<u>\$ 62,560</u>	<u>\$ 7,200</u>
<i>GRAND TOTAL</i>	<u><u>\$ 100,678</u></u>	<u><u>\$ 108,576</u></u>	<u><u>\$ 112,640</u></u>

CODE ENFORCEMENT DEPARTMENT – 01-05

2013-2014



01-05 CODE ENFORCEMENT

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$ 177,288	\$186,362	\$191,507
Supplies	8,122	8,960	9,200
Contractual Services	<u>10,306</u>	<u>14,809</u>	<u>18,782</u>
TOTAL	<u>\$195,716</u>	<u>\$210,131</u>	<u>\$ 219,489</u>

Mission Statement

To provide a safe and healthy environment free from unsightly weeds, junk and debris, including safety to life and property from fire and other hazards attributed to the built environment by strictly enforcing City codes.

Description

The Code Enforcement Department is responsible for the supervision and administration of various codes to safeguard the life, health and public welfare, and the protection of property. This activity includes: building, mechanical, plumbing, gas and electrical inspections, implementation of annexation plans, demolition and removal of structures, removal of junk and debris, weed control, issuance of permits, construction plan review and enforcement of subdivision and zoning ordinances. It also provides staff assistance to all Divisions of the City Services Department and to the City Board of Adjustment, Planning and Zoning Commission, Airport Zoning Board and City Cemetery Board.

Staffing

Staffing is provided through the City Services Department.

Goal

To provide timely and uniform application of building trade codes and nuisance ordinances such as "junk/debris," "weed control," and "condemnation ordinances."

Objectives

1. Manage citizen complaints and requests for service for the entire City Services Department.
2. Manage citizen complaints and requests for service for the Code Enforcement Division.
3. Provide a timely response to Code related violations.
4. Increase number of inspections through patrolling.
5. Track construction/demolition activities through permits.
6. Track board of adjustments/planning and zoning activities.
7. Track substandard structure issues addressed.

01-05 CODE ENFORCEMENT

Indicators	2011-2012		Estimated	Targeted
	Projected	Actual	2012-2013	2013-2014
1. Total Number of citizen complaints/requests received	2,000	2,204	2,000	2,000
2. Number of citizen complaints/requests - Code Enforcement	1,100	1,520	1,100	1,100
3. Violation notice's mailed:				
a. Weeds	250	249	250	250
b. Junk/debris	80	51	80	80
c. Other	125	77	125	125
4. Field inspections conducted	3,300	2,157	3,300	3,300
5. Permits issued:				
a. Building permits issued	150	142	150	150
b. Plumbing permits issued	65	68	65	65
c. Gas permits issued	145	143	145	145
d. Electrical permits issued	90	97	90	90
e. Mechanical permits issues	25	41	25	25
f. Building moving or demo permits issued	2	7	2	2
6. Track board meetings:				
a. Board of Adjustment meetings	3	1	3	3
b. Planning & Zoning meetings	5	4	5	5
7. Number of substandard structures addressed	25	30	25	25

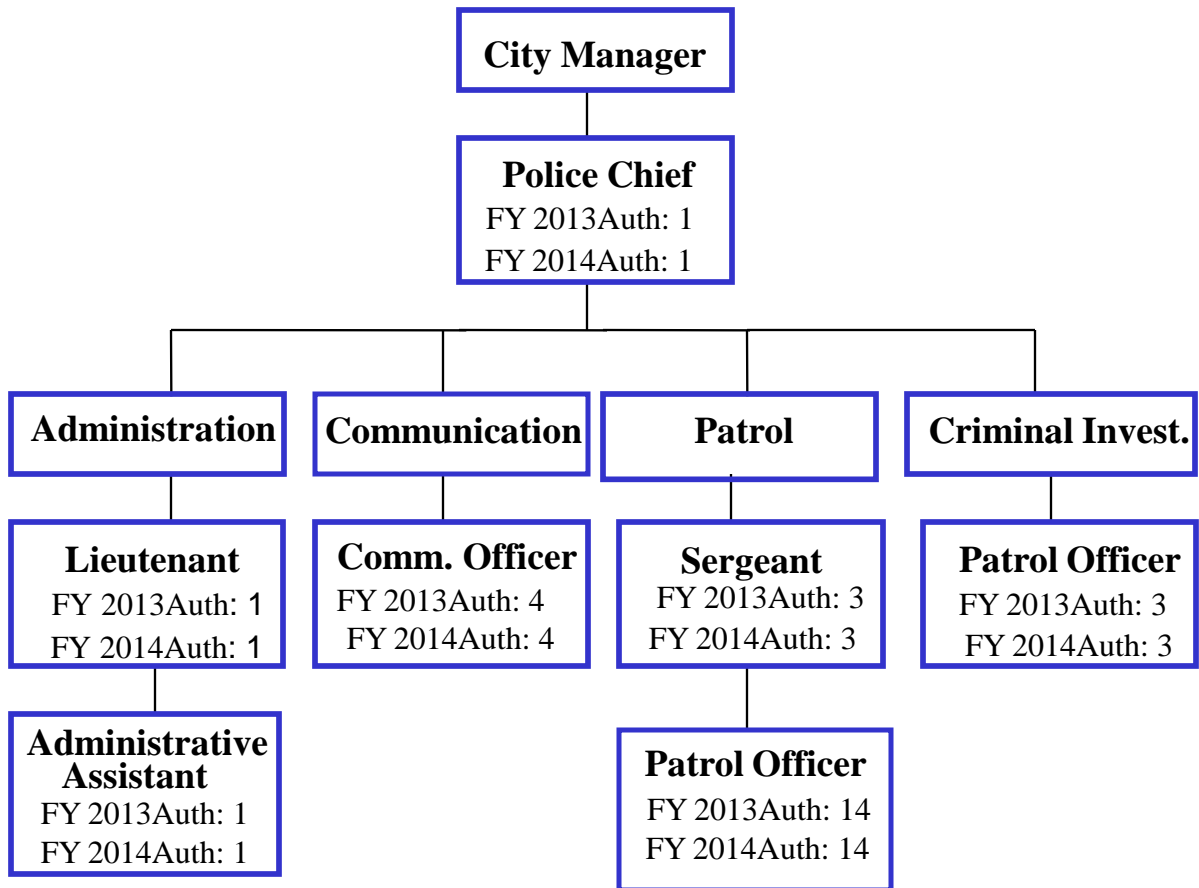


01-05 CODE ENFORCEMENT
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 116,138	\$ 121,677	\$ 125,692
5020 Longevity	2,441	2,606	2,771
5030 Overtime	-	222	222
5040 Insurance	21,321	21,321	21,321
5050 Social Security	8,805	9,754	10,074
5070 Uniforms	756	500	695
5090 Worker's Compensation	602	1,118	1,118
5110 Retirement	24,225	26,164	26,614
5120 Special Qualification Pay	3,000	3,000	3,000
<i>SUB-TOTAL</i>	<u>\$ 177,288</u>	<u>\$ 186,362</u>	<u>\$ 191,507</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 2,709	\$ 3,000	\$ 3,000
5280 Fuel/Oil/Lubricants	3,788	3,460	4,000
5340 Motor Vehicle Repair Material	955	1,000	1,100
5360 Miscellaneous Repair & Maintenance	670	1,500	1,100
<i>SUB-TOTAL</i>	<u>\$ 8,122</u>	<u>\$ 8,960</u>	<u>\$ 9,200</u>
<i>CONTRACTUAL SERVICES</i>			
5570 Telephone	\$ 2,862	\$ 3,000	\$ 3,000
5590 Travel	1,018	3,000	2,275
5600 Advertising	152	1,000	500
5610 Printing & Binding	439	-	250
5660 Equipment Repair & Maintenance	1,474	2,500	2,400
5710 Dues/Subscriptions/Memberships	371	500	500
5760 Rental Equipment	3,960	4,059	9,557
5770 Miscellaneous Contracted Services	30	750	300
<i>SUB-TOTAL</i>	<u>\$ 10,306</u>	<u>\$ 14,809</u>	<u>\$ 18,782</u>
<i>GRAND TOTAL</i>	<u><u>\$ 195,716</u></u>	<u><u>\$ 210,131</u></u>	<u><u>\$ 219,489</u></u>

POLICE DEPARTMENT – 01-06

2013-2014



01-06 POLICE

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$1,879,902	\$1,980,112	\$1,971,116
Supplies	158,694	148,900	153,500
Contractual Services	190,498	223,108	235,392
Capital Outlay	<u>20,776</u>	<u>-</u>	<u>3,500,000</u>
TOTAL	<u>\$2,249,870</u>	<u>\$2,352,120</u>	<u>\$5,860,008</u>

Mission Statement

The mission of the Sweetwater Police Department is to protect life and property, enforce laws and serve persons in the City in a cost efficient manner.

Description

The Sweetwater Police Department is budgeted a staff of 27 employees consisting of the Chief of Police, 1 lieutenant, 3 sergeants, 17 patrol officers, 4 communications operators, and 1 administrative assistant. Officers are assigned to various duties within the Department. The activity of the Department includes crime prevention, investigation of crimes and accidents, maintaining records, and training of employees.

The Department provides Communications Services including 911 services for all of Nolan County.

Goals

1. The Police Department shall continue to protect the lives, property and civil rights of all citizens it serves to the best of their ability.
2. Respond to requests for services and other public needs promptly and safely.
3. Manage the fiscal, capital, information and personnel resources of the department with efficiency and care.
4. Develop and maintain open relationships and communications with other agencies, organizations, and the community.
5. Reduce the impact of crime, fear of crime and public disorder on the daily lives of residents through patrol, crime prevention, criminal investigation and law enforcement.
6. Comply with all legal requirements and manage department to prevent unnecessary exposure to legal actions and allegations of impropriety against the department or its personnel.
7. Employees shall treat all people respectfully.
8. Provide the highest level of service possible to the public. Satisfaction of the people serviced by the department is a critical element in the fulfillment of its mission.

Objectives

1. Promote accessibility of officers for the public.
2. Increase the visibility of officers and lessen response times while considering safety.
3. Provide other services as may be determined within the police role.
4. Cooperate and work with other agencies.
5. Provide training and encourage personnel to attend schools and in-service training.
6. To continue to improve our level of police service.
7. Continue to make information available to the public on all phases of crime prevention.
8. Strive to make the 911 service as effective as possible responding effectively and promptly to all calls.

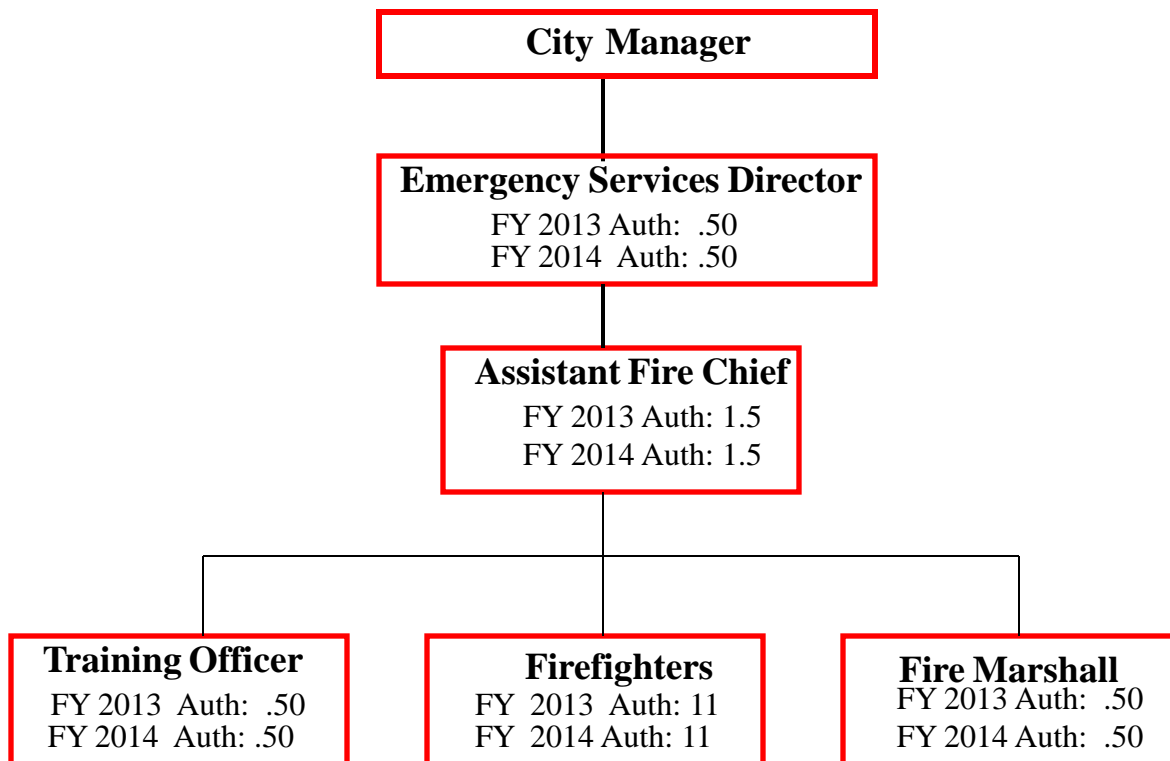
01-06 POLICE

Indicators	2011-2012		Estimated	Targeted
	Projected	Actual	2012-2013	2013-2014
Number of Personnel	27	27	27	27
Personnel Hours Expended	59,000	59,000	59,000	61,000
Outputs:				
Crime against persons	530	530	550	600
Crimes against property	815	815	800	800
Theft	410	410	400	512
Dangerous drug/controlled Substance	80	80	75	97
Traffic citations	1,600	1,600	1,500	1,500
Accident investigations	240	240	200	230
Driving while intoxicated	60	60	50	57
Juvenile cases	200	200	200	200
Family violence	205	205	200	223
Forgery	85	85	85	129
Communications Summary – Radio:				
For Police Department	72,700	72,700	70,000	100,000
For Others	4,150	4,150	3,000	10,000
Communications Summary – Teletype:				
For Police Department	8,700	8,700	8,000	27,000
For Others	1,900	1,900	1,000	1,500
Requests for services	22,500	22,500	24,000	24,000
Persons arrested	1,350	1,350	1,450	1,100
911 Calls	5,000	5,000	5,000	5,000
Assist other Agency/DPS/NCSO				480
CPS Referrals				273

01-06 POLICE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 1,148,567	\$ 1,192,621	\$ 1,232,374
5020	Longevity	17,485	19,930	17,965
5030	Overtime	84,851	91,000	60,000
5040	Insurance	196,078	200,000	200,000
5050	Social Security	95,517	99,905	102,911
5070	Uniforms	5,336	12,000	18,093
5080	Termination Pay	17,921	32,775	2,500
5090	Worker's Compensation	19,573	33,000	33,000
5100	Unemployment Compensation	2,974	-	-
5110	Retirement	258,800	267,981	271,873
5120	Special Qualification Pay	32,800	30,900	32,400
	<i>SUB-TOTAL</i>	<u>\$ 1,879,902</u>	<u>\$ 1,980,112</u>	<u>\$ 1,971,116</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 10,107	\$ 20,000	\$ 10,000
5240	Chemicals	35	400	-
5280	Fuel/Oil/Lubricants	71,551	70,000	72,000
5290	Household & Institutional	2,273	3,000	3,000
5340	Motor Vehicle Repair Material	18,764	15,000	18,000
5350	Equipment Repair & Maintenance	725	500	500
5360	Miscellaneous Repair & Maintenance	55,239	40,000	50,000
	<i>SUB-TOTAL</i>	<u>\$ 158,694</u>	<u>\$ 148,900</u>	<u>\$ 153,500</u>
<i>CONTRACTUAL SERVICES</i>				
5540	Legal	\$ 900	\$ -	\$ 2,000
5550	Medical	3,592	450	2,000
5570	Telephone	12,127	15,000	12,000
5580	Postage	890	-	-
5590	Travel	9,300	22,000	15,000
5600	Advertising	72	300	-
5610	Printing & Binding	1,554	-	1,500
5640	Electricity	15,120	20,000	15,000
5660	Equipment Repair & Maintenance	43,808	50,000	50,000
5710	Dues/Subscriptions/Memberships	2,342	2,500	2,500
5760	Rental Equipment	82,401	92,858	115,392
5770	Miscellaneous Contracted Services	18,392	20,000	20,000
	<i>SUB-TOTAL</i>	<u>\$ 190,498</u>	<u>\$ 223,108</u>	<u>\$ 235,392</u>
<i>CAPITAL OUTLAY</i>				
5820	Buildings	\$ -	\$ -	\$ 3,500,000
5840	Machinery & Equipment	20,776	-	-
	<i>SUB-TOTAL</i>	<u>\$ 20,776</u>	<u>\$ -</u>	<u>\$ 3,500,000</u>
	<i>GRAND TOTAL</i>	<u>\$ 2,249,870</u>	<u>\$ 2,352,120</u>	<u>\$ 5,860,008</u>

FIRE DEPARTMENT – 01-07 2013-2014



01-07 FIRE

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$921,733	\$ 983,549	\$1,020,496
Supplies	70,600	108,500	104,000
Contractual Services	113,241	125,514	128,824
Capital Outlay	<u>7,682</u>	<u>27,000</u>	<u>10,000</u>
TOTAL	<u>\$1,113,256</u>	<u>\$1,244,563</u>	<u>\$1,263,320</u>

Mission Statement

The mission of the Sweetwater Fire and Rescue Services Department is to provide basic and advanced protection of life from loss due to fire, entrapment, hazardous materials, weather related incidents and other emergencies in our response area.

Description

The activities of the Fire and Rescue Services Department include basic and advanced rescue procedures, fire suppression, fire cause determination, fire prevention, hazardous materials response, records and reports, training equipment, vehicle and station maintenance, as well as other activities in conjunction with other public safety agencies.

Goals

1. The highest goal of the Sweetwater Fire Department is the enhancement and preservation of human life.
2. To provide protection to property from fire and other hazards.
3. To provide this service at the most effective cost possible.

Objectives

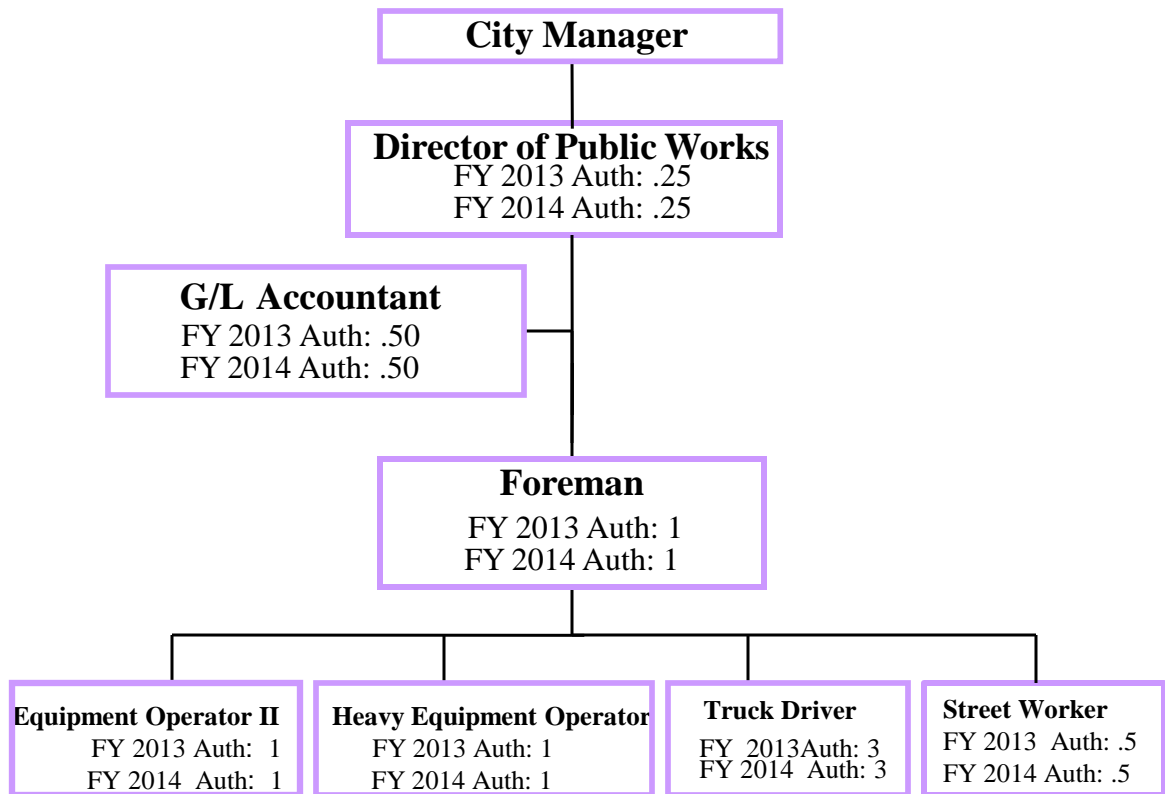
1. The primary objective of the Sweetwater Fire and Rescue Services Department is to have our members, equipment and vehicles in the best condition possible for response through training and maintenance programs.
2. An objective of the Fire and Rescue Services Department is to maintain staffing of the fire units at a level that provides for a safe and effective response to calls for service.
3. An objective of the Fire Department is to maintain an effective training program.
4. An objective of the Fire Department is to provide public education programs upon request in our service area.
5. Increase contact man hours through improved training by making training classes more interesting and enjoyable.
6. Increase pre-fire planning through increased inspections.

Indicators	2011-2012		Estimated 2012-2013	Targeted 2013-2014
	Projected	Actual		
1. Training hours (man hours)	1,500	783	1,500	1,500
2. Inspections & pre-fire plans	300	327	400	400
3. Public education programs	40	40	40	40
4. Number of people contacted	3,000	3,180	3,000	3,500
Activity Summary:				
Fire calls in City	380	444	400	400
Fire calls out of City	175	328	200	200
Total Calls	555	768	600	600

01-07 FIRE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 637,799	\$ 658,492	\$ 685,717
5020	Longevity	4,173	6,783	8,148
5030	Overtime	26,139	40,000	40,000
5040	Insurance	105,259	105,000	105,000
5050	Social Security	9,944	14,309	14,974
5070	Uniforms	9,255	18,000	18,000
5080	Termination Pay	1,110	-	-
5090	Worker's Compensation	13,323	21,500	21,500
5110	Retirement	102,119	107,315	112,307
5120	Special Qualification Pay	12,612	12,150	14,850
	<i>SUB-TOTAL</i>	<u>\$ 921,733</u>	<u>\$ 983,549</u>	<u>\$ 1,020,496</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 3,370	\$ 3,000	\$ 3,500
5240	Chemicals	387	1,500	500
5280	Fuel/Oil/Lubricants	28,982	35,000	30,000
5290	Household & Institutional	3,166	2,000	3,000
5330	Electrical Supplies	395	-	-
5340	Motor Vehicle Repair Material	8,655	15,000	10,000
5350	Equipment Repair & Maintenance	8,699	20,000	10,000
5360	Miscellaneous Repair & Maintenance	16,946	32,000	25,000
5370	Soft Goods			\$ 22,000
	<i>SUB-TOTAL</i>	<u>\$ 70,600</u>	<u>\$ 108,500</u>	<u>\$ 104,000</u>
<i>CONTRACTUAL SERVICES</i>				
5540	Legal	\$ -	\$ 2,500	\$ 2,500
5550	Medical	-	600	500
5570	Telephone	5,817	6,500	6,000
5580	Postage	452	200	500
5590	Travel	3,314	5,000	5,000
5630	Gas	1,485	3,000	2,000
5640	Electricity	8,778	10,000	10,000
5660	Equipment Repair & Maintenance	7,877	20,000	10,000
5710	Dues/Subscriptions/Memberships	2,677	5,000	5,000
5760	Rental Equipment	58,299	62,714	62,324
5770	Miscellaneous Contracted Services	24,542	10,000	25,000
	<i>SUB-TOTAL</i>	<u>\$ 113,241</u>	<u>\$ 125,514</u>	<u>\$ 128,824</u>
<i>CAPITAL OUTLAY</i>				
5840	Machinery & Equipment	\$ 7,682	\$ 27,000	\$ 10,000
	<i>SUB-TOTAL</i>	<u>\$ 7,682</u>	<u>\$ 27,000</u>	<u>\$ 10,000</u>
	<i>GRAND TOTAL</i>	<u>\$ 1,113,256</u>	<u>\$ 1,244,563</u>	<u>\$ 1,263,320</u>

STREETS & SIGNALS DEPARTMENT – 01-10 2013-2014



01-10 STREETS AND SIGNALS

	ACTUAL 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014
Personal Services	\$370,213	\$389,161	\$402,659
Supplies	201,273	224,540	217,540
Contractual Services	288,757	311,898	318,952
Capital Outlay	-	-	-
TOTAL	<u>\$860,243</u>	<u>\$925,599</u>	<u>\$939,151</u>

Mission Statement

To provide efficient economic access to desired destinations, such as employment, shopping and other facilities in a quick, convenient and safe manner for all population groups in the community.

Description

Activities of the Street Department include the maintenance of paved streets, paved alleys, unpaved alleys, drainage ways, street sweeping, traffic control devices, information signs, mowing of right-of-ways, City owned lots and weed control. Also included are engineering and updating of City water, sewer maps, etc.

Goals

The provision of good streets for the convenience of the public with adequate signs, and the provision of safe alleys for use by the various utility providers.

Objectives

1. To continue to upgrade and maintain paved City streets.
2. To sweep the downtown area once a week and City-wide one time per year.
3. To continue the flood control and drainage way maintenance by removing debris from bridges and cleaning out the creeks to ensure that two (2) hours after each rain the flood water is gone.
4. To provide a street name sign for every street.
5. Diagram all traffic accidents annually as part of the prevention program and evaluate the sign and signal program to ensure that it meets the uniform traffic manual standards.
6. Maintain an efficient weed abatement program for City streets and sidewalks, to effectively remove weeds and grasses.
7. Increase training of assigned personnel in public works and traffic engineering by attending public works seminars and traffic engineering schools.
8. Opening of alleys which are presently closed, as needed.
9. To work with the Highway Department and Nolan County to give support for National Highway System (Texas Trunk System).

01-10 STREETS AND SIGNALS

Indicators	2011-2012		Estimated	Targeted
	Projected	Actual	2012-2013	2013-2014
Outputs	Hours		Hours	Hours
Street Sweeping	700	986	800	800
Alley Grading	75	78	75	75
Pavement Patching	1,300	1,132	1,300	1,300
Drainage ways Cleaned	300	336	300	300
Mowing City Lots	600	653	600	600
Bridges and Culverts Cleaned	75	148	75	75
Street Name Signs Worked	575	386	575	575
Traffic Control Signs Worked	250	130	250	250
Alleys Graveled	225	66	225	225
Seal Coating (Liquid Asphalt)	375	297	375	375
Crosswalks Painted	75	154	75	75
Demolition-Debris to Landfill	275	62	275	275
Dirt Work at Landfill	125	112	125	125
Dirt Work at Golf Course	50	60	50	50
Mowing/Dirt Work at Cemetery	1,250	769	1,250	1,250
Swimming Pool Maintenance	200	0	200	200
Haul Dirt for Water Distribution	25	4	25	25
Equipment Maintenance	325	281	325	325
Airport Grounds Maintenance	10	24	10	10
Lake Dam Maintenance	375	466	375	375
Mowing/Dirt Work at Parks	1,800	2,165	1,800	1,800
Brush/Debris Pickup in Alleys	1,350	1,372	1,350	1,350
Attend School	30	96	30	30
Clean Shop Building	25	78	25	78
City-Wide Clean Up	200	206	200	200
Working Rock Deliver by Vulcan	0	169	50	170
Tree Trimming by Street Signs	575	370	575	370
Statistics				
Area of Sweetwater	9.91 sq. miles			
Paved streets	84.76 miles			
Unpaved streets	0 miles			
Unopened streets	15 miles			
Paved alleys	6.38 miles			
Unpaved alleys	52.79 miles			
Unopened alleys	15 miles			
Storm sewers	5 miles			
Street lights: Mercury vapor	816			
Traffic control signs	1,152			
Crosswalk-striped Intersections	37			
Bridges	17			
Street name signs	560			

01-10 STREETS & SIGNALS
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>	
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 226,276	\$ 234,857	\$ 245,523
5020	Longevity	4,677	5,024	5,471
5030	Overtime	3,630	3,350	3,350
5040	Insurance	57,718	57,000	57,000
5050	Social Security	16,817	18,691	19,544
5070	Uniforms	1,838	2,000	2,000
5080	Termination Pay	1,952	-	-
5090	Worker's Compensation	8,961	17,000	17,000
5110	Retirement	47,278	50,137	51,633
5130	Special Allowance	1,066	1,102	1,138
	<i>SUB-TOTAL</i>	<u>\$ 370,213</u>	<u>\$ 389,161</u>	<u>\$ 402,659</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 96	\$ -	\$ -
5240	Chemicals	1,694	3,540	3,540
5280	Fuel/Oil/Lubricants	22,080	27,000	25,000
5290	Household & Institutional	527	1,000	1,000
5340	Motor Vehicle Repair Material	8,042	8,000	8,000
5350	Equipment Repair & Maintenance	8,674	15,000	10,000
5360	Miscellaneous Repair & Maintenance	160,160	170,000	170,000
	<i>SUB-TOTAL</i>	<u>\$ 201,273</u>	<u>\$ 224,540</u>	<u>\$ 217,540</u>
<i>CONTRACTUAL SERVICES</i>				
5520	Consultant	\$ -	\$ -	\$ -
5570	Telephone	441	1,000	1,000
5590	Travel	10	-	-
5640	Electricity	152,745	150,000	155,000
5660	Equipment Repair & Maintenance	27,643	40,000	30,000
5710	Dues/Subscriptions/Memberships	245	-	-
5760	Rental Equipment	89,312	90,898	102,952
5770	Miscellaneous Contracted Services	18,361	30,000	30,000
	<i>SUB-TOTAL</i>	<u>\$ 288,757</u>	<u>\$ 311,898</u>	<u>\$ 318,952</u>
<i>CAPITAL OUTLAY</i>				
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ -
5840	Machinery & Equipment	-	-	-
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u>\$ 860,243</u>	<u>\$ 925,599</u>	<u>\$ 939,151</u>

**ANIMAL CONTROL DEPARTMENT – 01-11
2013-2014**



01-11 ANIMAL CONTROL

	ACTUAL 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014
Personal Services	\$65,886	\$72,409	\$61,541
Supplies	16,356	22,600	16,200
Contractual Services	13,690	16,399	19,704
Capital Outlay	-	-	25,000
TOTAL	<u>\$95,932</u>	<u>\$111,408</u>	<u>\$122,445</u>

Mission Statement

To protect the health and safety of citizens from rabid, diseased or dangerous animals, and to eliminate disturbances to citizens due to stray animals by stricter code enforcement of the leash law.

Description

The department is responsible for enforcing all City codes and ordinances pertaining to animals and reptiles, and for the apprehension and control of stray animals within the City limits.

The department has two full-time employees who regularly patrol City streets and respond to citizens' complaints regarding stray animals, apprehend and impound stray animals, pick up dead animals from City streets, issue citations to owners of dogs running loose, and care for and destroy unclaimed animals impounded at the Animal Shelter. Staffing is provided through the Police Department.

Goals

To promote animal care to the general public through education, prevent the spread of disease through animals, minimize the inconvenience to the public from stray animals, and provide timely response to the public concerning animal complaints. Increase code enforcement of the leash law.

Objectives

1. To reduce the stray animal and livestock population within the City by increasing the number of animal patrols per year, number of animals impounded, and number of citations issued.
2. To decrease the number of dead animals picked up from City streets by enforcing the leash law.
3. Track rabies/disease prevention statistics and to maintain 0 as the number of citizens required to take the anti-rabies regimen.
4. To continue to provide a community education program on pet problems and rabies for newspaper, television, radio and talks to school and civic groups.

01-11 ANIMAL CONTROL

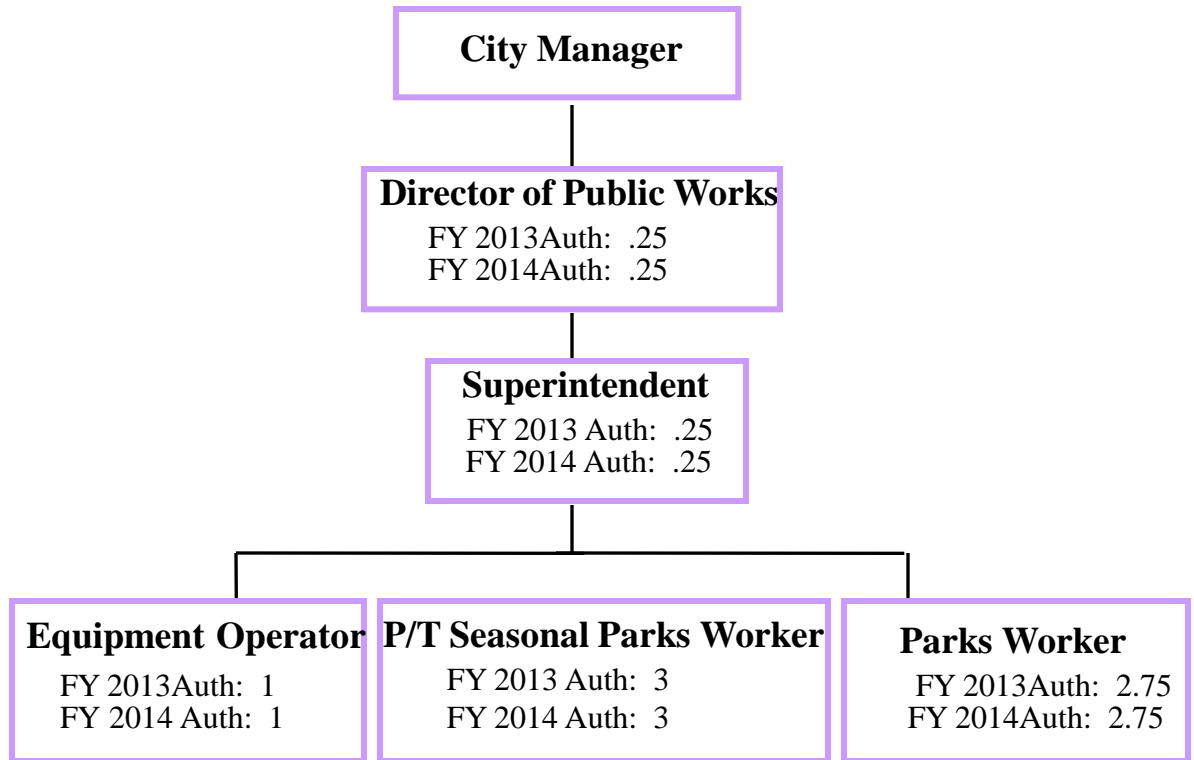
Indicators	2011-2012		Estimated	Targeted
	<u>Projected</u>	<u>Actual</u>	<u>2012-2013</u>	<u>2013-2014</u>
1. General animal control statistics:				
Number of citizen calls	1,750	1,750	1,764	2,100
Number of dogs and cats impounded	675	675	615	710
Number of animals euthanized	415	415	360	400
Number of citations issued or cases filed in Court	30	30	45	45
2. Number of dead animals picked up	250	250	275	475
3 Rabies/disease prevention statistics:.				
Number of animal bite cases where animal was not apprehended	0	0	0	4
Number of animal impounded for observation of rabies or other diseases	12	12	10	27
Number of people having to take anti-rabies regimen	0	0	0	0
Number of skunks collected	15	15	10	12
Number of rattlesnakes collected	0	0	0	0
Other animals collected	40	30	30	32
Animals Adopted	110	110	120	125

01-11 ANIMAL CONTROL
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>	
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 31,012	\$ 47,638	\$ 32,992
5020	Longevity	210	270	330
5030	Overtime	2,853	2,400	500
5040	Insurance	8,623	8,600	8,600
5050	Social Security	3,011	3,099	3,184
5060	Temporary Hire	8,638	2,490	7,800
5070	Uniforms	220	200	300
5080	Termination Pay	781	-	-
5090	Worker's Compensation	3,768	1,000	1,000
5110	Retirement	6,770	6,712	6,835
	<i>SUB-TOTAL</i>	<u>\$ 65,886</u>	<u>\$ 72,409</u>	<u>\$ 61,541</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 138	\$ 100	\$ 200
5280	Fuel/Oil/Lubricants	3,238	4,500	4,500
5290	Household & Institutional	2,340	2,500	2,000
5340	Motor Vehicle Repair Material	2,637	1,000	3,000
5360	Miscellaneous Repair & Maintenance	8,003	14,500	6,500
	<i>SUB-TOTAL</i>	<u>\$ 16,356</u>	<u>\$ 22,600</u>	<u>\$ 16,200</u>
<i>CONTRACTUAL SERVICES</i>				
5570	Telephone	\$ 862	\$ 1,000	\$ 1,000
5590	Travel	285	500	800
5610	Printing & Binding	315	-	500
5640	Electricity	2,886	4,000	3,000
5660	Equipment Repair & Maintenance	3,080	5,000	5,000
5760	Rental Equipment	3,804	3,899	7,404
5770	Miscellaneous Contracted Services	2,458	2,000	2,000
	<i>SUB-TOTAL</i>	<u>\$ 13,690</u>	<u>\$ 16,399</u>	<u>\$ 19,704</u>
<i>CAPITAL OUTLAY</i>				
5810	Land	\$ -	\$ -	\$ -
5820	Buildings	-	-	-
5830	Improvements Other Than Buildings	-	-	25,000
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 95,932</u></u>	<u><u>\$ 111,408</u></u>	<u><u>\$ 122,445</u></u>

PARKS & RECREATION DEPARTMENT – 01-13

2013-2014



01-13 PARKS AND RECREATION

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$259,554	\$278,299	\$286,054
Supplies	56,050	86,500	83,000
Contractual Services	127,369	130,490	135,857
Capital Outlay	-	-	-
TOTAL	<u>\$442,973</u>	<u>\$495,289</u>	<u>\$504,911</u>

Mission Statement

Parks - To provide for all citizens a variety of enjoyable leisure opportunities that are accessible, safe, physically attractive, and uncrowded.

Description

Parks - The Parks Department has the responsibility of maintaining the City's parks, including the maintenance and operation of the swimming pool.

The Parks system consists of 5 parks/recreation areas: Newman, Fraley, Jones, Booker T. Washington and Lake Sweetwater recreation area. These are more fully described below:

1. **Newman Park** - 117 acres; 2 lighted tennis courts, Olympic size swimming pool, 3 lighted baseball fields, playground, 1/4 mile exercise trail with exercise stations, S.N.A.P. facility, shaded picnic areas, 2 roping arenas (used by Sheriff's Posse and Sweetwater Roping Association), overnight camping, tent and trailer facilities, and the Nolan County Coliseum arena and Annex.
2. **Fraley Park** - 9.5 acres; lighted softball field, 2 outdoor basketball courts, picnic area, playground, tennis courts and restrooms.
3. **Jones Park** - 8 acres; lighted softball field, 1 outdoor basketball court, picnic area (shaded and unshaded), and playground.
4. **Booker T. Washington** - 1 acre; 2 covered picnic tables, playground equipment.
5. **Lake Sweetwater** - approximately 950 acres; overnight camping areas, trailer hookups and facilities, beach area, restrooms, picnic area, playground area, boat ramp; concessionaire and 18-hole golf course with complete pro-shop services. (See page 132)

Additional recreational areas:

6. **Oak Creek Reservoir** - camping areas, beach area, boat ramp, concessionaires operate stores and bait sales, trailer hookups and facilities.
7. **Lake Trammell** – beach area, boat ramp, camping area.

Goals

Parks - To provide safe, enjoyable and attractive parks for the citizens of Sweetwater and guests.

Recreation areas - To provide attractive recreation areas for the citizens of Sweetwater and guests.

01-13 PARKS AND RECREATION

Objectives

Parks:

1. Mow, pickup and empty trash at all parks and ball fields once a week and to keep parks in a clean and attractive manner.
2. Provide good turf through effective fertilization and herbicide application.
3. Inspect the city's parks, including playground equipment, once every week to insure safety.
4. Decrease the number of repairs made on restrooms, etc.
5. Repair and repaint playground equipment at all parks.
6. Install sprinkler system throughout Newman Park.

Recreation Areas:

Lake Sweetwater, Oak Creek Reservoir, Lake Trammell:

1. Inspect recreation area for safety and cleanliness once each week.
2. Perform annual inspections of lake lot leases for compliance with lease agreement.
3. Continue effort to plat lake lots and proceed with plan to sell lake lots for fee simple.

Indicators	2011-2012		Estimated	Targeted
	Projected	Actual	2012-2013	2013-2014
1. Number of man-hours for mowing facilities				
a. Newman Park	1,200	1,078	1,200	1,200
b. Fraley Park	300	264	300	300
c. Jones Park	150	191	150	150
d. Booker T. Washington Park	40	95	40	40
e. Lake Sweetwater Recreation Area	600	351	600	600
2. Number of fertilizer and/or herbicide applications	3	4	3	3
3. Number of inspections of parks & equipment	52	50	52	52
4. Number of man hours to repair restrooms	4	6	4	4
5. Number of man-hours policing facilities				
a. Newman Park	400	342	400	400
b. Fraley Park	150	189	150	150
c. Jones Park	100	172	100	100
d. Booker T. Washington Park	50	85	50	50
e. Lake Sweetwater Recreation Area	200	200	200	200
6. Number of man-hours cleaning restrooms at park facilities.	150	150	150	150
7. Number of man-hours painting amenities at park facilities.	150	130	150	150

01-13 PARKS & RECREATION
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 150,797	\$ 161,799	\$ 169,125
5020 Longevity	1,795	1,921	1,958
5030 Overtime	2,309	2,500	2,500
5040 Insurance	34,192	36,000	36,000
5050 Social Security	12,747	14,660	15,131
5060 Temporary Hire	17,400	22,478	22,478
5070 Uniforms	1,671	1,300	1,700
5080 Termination Pay	1,952	1,700	1,700
5090 Worker's Compensation	1,308	-	-
5100 Unemployment Compensation	2,585	-	-
5110 Retirement	31,516	34,710	35,431
5120 Special Qualification Pay	1,144	1,231	31
5130 Special Allowance	138	-	-
<i>SUB-TOTAL</i>	<u>\$ 259,554</u>	<u>\$ 278,299</u>	<u>\$ 286,054</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 2,530	\$ 1,000	\$ 1,000
5240 Chemicals	4,019	5,500	5,000
5280 Fuel/Oil/Lubricants	24,601	25,000	25,000
5290 Household & Institutional	756	1,000	1,000
5330 Electrical Supplies	721	-	-
5340 Motor Vehicle Repair Material	2,970	4,000	3,000
5350 Equipment Repair & Maintenance	4,342	10,000	10,000
5360 Miscellaneous Repair & Maintenance	16,111	40,000	38,000
<i>SUB-TOTAL</i>	<u>\$ 56,050</u>	<u>\$ 86,500</u>	<u>\$ 83,000</u>
<i>CONTRACTUAL SERVICES</i>			
5530 Engineering/Architectural	\$ 5,167	\$ -	\$ 5,000
5540 Legal	1,062	3,000	2,000
5570 Telephone	805	800	800
5590 Travel	253	600	600
5610 Printing & Binding	407	500	500
5620 Water	1,111	3,000	1,000
5630 Gas	269	500	500
5640 Electricity	36,476	40,000	40,000
5660 Equipment Repair & Maintenance	52,422	50,000	50,000
5710 Dues/Subscriptions/Memberships	225	500	500
5760 Rental Equipment	26,916	27,590	24,957
5770 Miscellaneous Contracted Services	2,256	4,000	10,000
<i>SUB-TOTAL</i>	<u>\$ 127,369</u>	<u>\$ 130,490</u>	<u>\$ 135,857</u>
<i>CAPITAL OUTLAY</i>			
5830 Improvements Other Than Buildings	\$ -	\$ -	\$ -
<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>GRAND TOTAL</i>	<u><u>\$ 442,973</u></u>	<u><u>\$ 495,289</u></u>	<u><u>\$ 504,911</u></u>

01-14 COMMUNITY/SOCIAL SERVICE AGENCIES

	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
Contractual Services	<u>\$51,463</u>	<u>\$62,000</u>	<u>\$63,000</u>
TOTAL	<u>\$51,463</u>	<u>\$62,000</u>	<u>\$63,000</u>

Description

This program provides the basic support for human service needs within the community.

Agencies currently receiving funds are the Sweetwater Municipal Auditorium, the Sweetwater County-City Library, Sweetwater-Nolan County Health Department, and the Pioneer Museum.



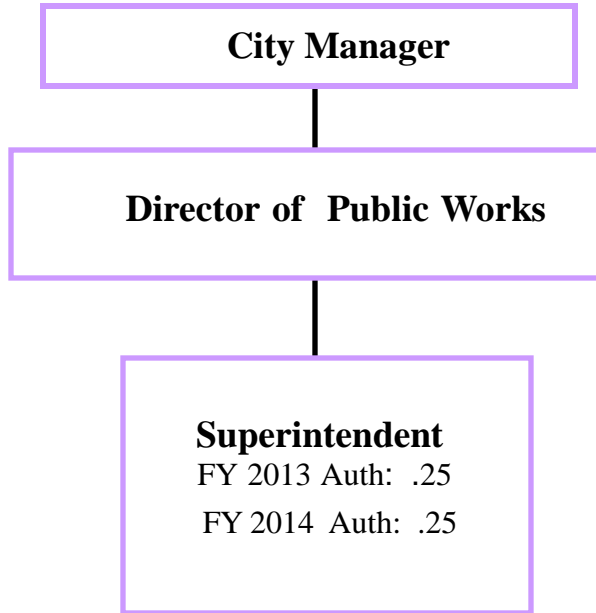
MUNICIPAL AUDITORIUM

01-14 COMMUNITY/SOCIAL SERVICE
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>CONTRACTUAL SERVICES</i>			
5780 Contributions to Other Agencies	\$ 51,463	\$ 62,000	\$ 63,000
<i>SUB-TOTAL</i>	<u>\$ 51,463</u>	<u>\$ 62,000</u>	<u>\$ 63,000</u>
 <i>GRAND TOTAL</i>	 <u><u>\$ 51,463</u></u>	 <u><u>\$ 62,000</u></u>	 <u><u>\$ 63,000</u></u>
 Auditorium Board	 \$ 4,963	 \$ 6,000	 \$ 6,000
Library	31,500	33,500	34,500
Health Department	15,000	15,000	15,000
Pioneer Museum	-	7,500	7,500
	<u>\$ 51,463</u>	<u>\$ 62,000</u>	<u>\$ 63,000</u>



GOLF COURSE DEPARTMENT – 01-15 2013-2014



01-15 GOLF COURSE

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$16,681	\$17,865	\$18,304
Supplies	5,624	12,000	10,000
Contractual Services	47,660	53,193	51,218
Capital Outlay	-	-	-
TOTAL	<u>\$69,965</u>	<u>\$83,058</u>	<u>\$79,522</u>

Mission Statement

To provide golfing opportunities in an attractive setting for any interested citizen.

Description

The City owns an 18-hole golf course along Lake Sweetwater. The course is operated under contract to a concessionaire, with all receipts going to the concessionaire.

Goals

1. To provide an attractive and well maintained and operated golf course for the public use.
2. To increase club memberships through a contractor that sincerely makes an effort to operate the course in a professional manner.

Indicators	2011-2012		Estimated <u>2012-2013</u>	Targeted <u>2013-2014</u>
	<u>Projected</u>	<u>Actual</u>		
1. Total number of rounds played	11,800	4,386	5,000	5,000
2. Rounds played by members	7,250	1,227	1,500	1,500
3. Rounds played by guests	4,550	3,119	3,500	3,500
4. Number of memberships	150	52	60	60

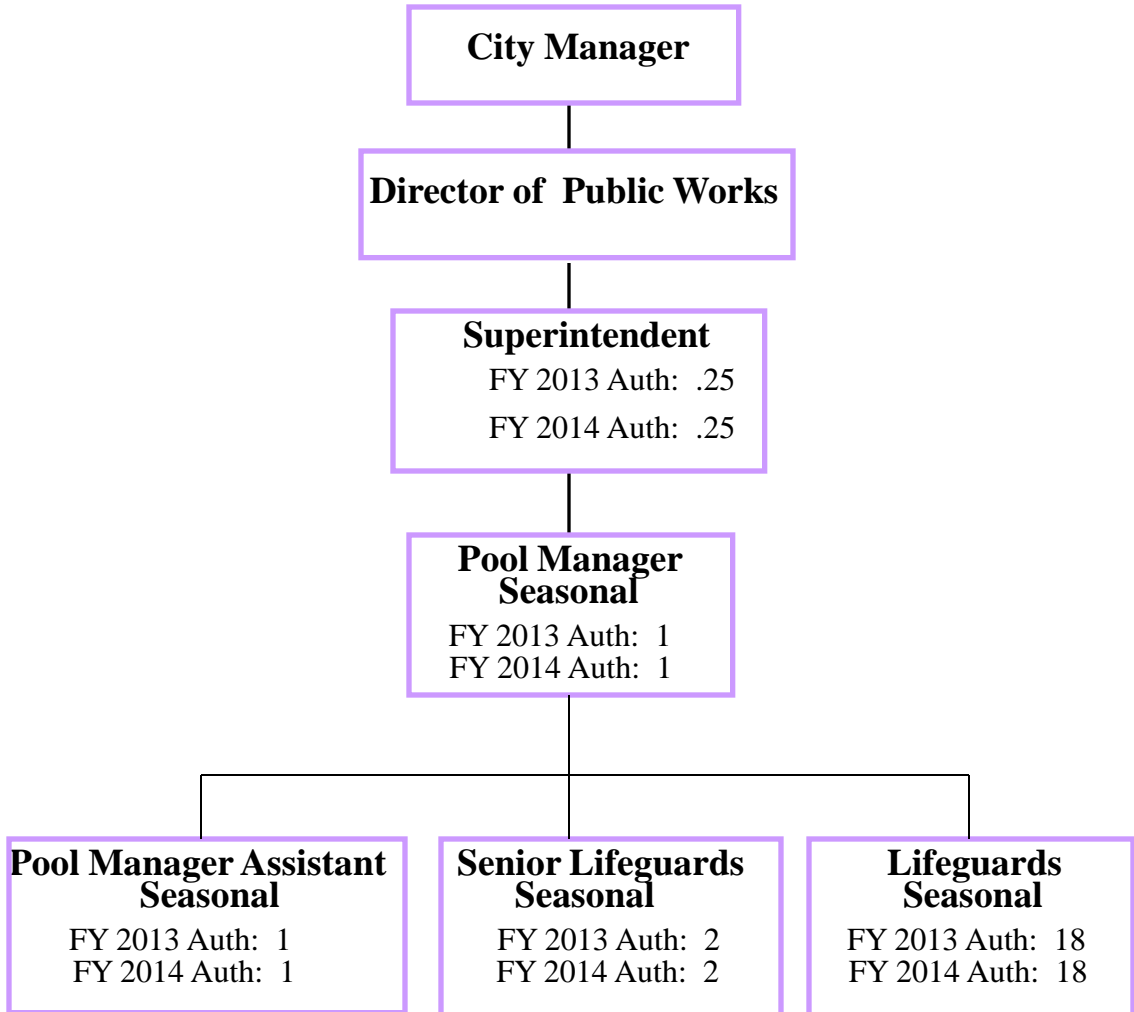
Objectives

1. Provide adequate supply of water to the contractor as lake levels permit.
2. Repair leaks in the irrigation system in a timely manner.
3. Maintain eighteen holes in full operation.

01-15 GOLF COURSE
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 10,896	\$ 11,788	\$ 12,146
5020 Longevity	324	169	183
5030 Overtime	86	-	-
5040 Insurance	1,970	2,500	2,500
5050 Social Security	841	917	946
5110 Retirement	2,320	2,460	2,498
5120 Special Qualification Pay	244	31	31
<i>SUB-TOTAL</i>	<u>\$ 16,681</u>	<u>\$ 17,865</u>	<u>\$ 18,304</u>
<i>SUPPLIES</i>			
5240 Chemicals	\$ -	\$ 1,000	\$ -
5280 Fuel/Oil/Lubricants	29	-	-
5350 Equipment Repair & Maintenance	1,056	5,000	5,000
5360 Miscellaneous Repair & Maintenance	4,539	6,000	5,000
<i>SUB-TOTAL</i>	<u>\$ 5,624</u>	<u>\$ 12,000</u>	<u>\$ 10,000</u>
<i>CONTRACTUAL SERVICES</i>			
5640 Electricity	\$ 9,428	\$ 14,000	\$ 10,000
5660 Equipment Repair & Maintenance	6,123	8,000	10,000
5760 Rental Equipment	1,164	1,193	1,218
5770 Miscellaneous Contracted Services	30,945	30,000	30,000
<i>SUB-TOTAL</i>	<u>\$ 47,660</u>	<u>\$ 53,193</u>	<u>\$ 51,218</u>
<i>CAPITAL OUTLAY</i>			
5830 Improvements Other Than Buildings	\$ -	\$ -	\$ -
5840 Machinery & Equipment	-	-	-
<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <i>GRAND TOTAL</i>	 <u><u>\$ 69,965</u></u>	 <u><u>\$ 83,058</u></u>	 <u><u>\$ 79,522</u></u>

SWIMMING POOL DEPARTMENT - 01-16 2013-2014



01-16 SWIMMING POOL

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$90,077	\$94,168	\$94,499
Supplies	21,775	32,500	31,000
Contractual Services	10,836	17,000	16,000
Capital Outlay	<u>30,700</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$153,388</u>	<u>\$143,668</u>	<u>\$141,499</u>

Mission Statement

To provide a safe and enjoyable atmosphere with some planned activities for the use and enjoyment of the general public.

Description

The City of Sweetwater owns, maintains and operates an Olympic size swimming pool for the enjoyment of the citizens of Sweetwater. The hours of operation are June through August:

Tuesday through Sunday, 1:00 P.M. to 6:00 P.M.
Mondays: Closed for cleaning and preventive maintenance

During the morning hours, Monday thru Friday, swim lessons offered are as follows:

Beginner.
Advanced beginner.
Intermediate.
Mom and Tot Class.

Special events occurring in the evening are:

Tuesday & Thursday, 6:30 P.M. to 8:30 P.M., Family Nights.
Wednesday, Friday, Saturday & Sunday, 6:30 P.M. to 8:30 P.M., Private Parties (reserved).

The City pool is staffed by a pool manager with lifeguards on duty at all times that the pool is open to the public.

Goals

To efficiently operate and maintain a swimming pool and to provide the citizens of Sweetwater with opportunities such as swimming lessons, family nights, private swimming parties, exercise classes and other scheduled swimming activities.

Objectives

1. To increase the number of people who use the pool.
2. To increase the sale of season passes.
3. To increase the number of people who participate in swimming lessons.
4. To increase the number of private parties.
5. To maintain pool closures to "weather related only" during the swim season.
6. To conduct one swimming activity, exercise, etc., during the summer.

01-16 SWIMMING POOL

Indicators	2011-2012		Estimated	Targeted
	Projected	Actual	2012-2013	2013-2014
1. Number of daily admission participants	8,000	8,742	9,000	9,000
2. Number of passes sold	20	0	20	20
3. Number of enrolled in swim classes	300	0	300	100
4. Number of private parties	60	105	80	80
5. Number of pool closures	0	2	0	0
6. Number of swimming activities, exercise classes, etc.	15	0	15	15
7. Number of participants for family night, college night and private parties	6,000	5,428	6,000	6,000
8. Number of man-hours maintenance	600	384	600	600

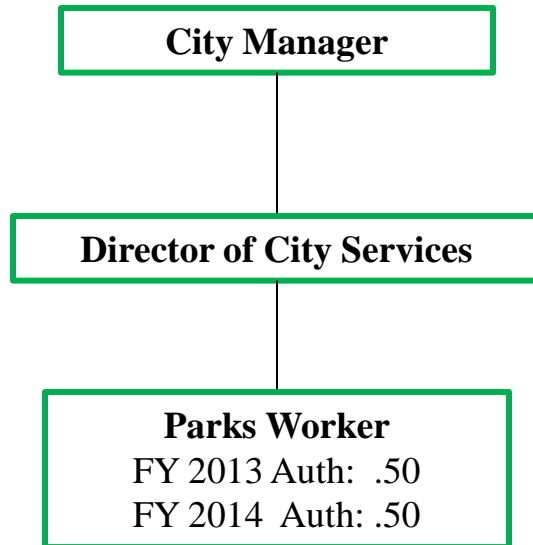
Future Planned Improvements

During the FY 2005-2006 we had an engineering firm perform a study on the physical and mechanical needs of the swimming pool. The study indicated we needed to rehab and repair the pool and deck areas. The pool walls and bottom will be refinished with a pool plaster coating in order to prevent loss of water. The existing gutters will receive a stainless steel gutter system. The upper and lower decks will be replaced as necessary and the pool circulation system needs to be upgraded.

01-16 SWIMMING POOL
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 10,896	\$ 11,788	\$ 12,146
5020	Longevity	324	169	183
5030	Overtime	394	-	-
5040	Insurance	1,970	2,500	2,500
5050	Social Security	5,739	5,963	5,984
5060	Temporary Hire	63,706	65,957	65,857
5090	Worker's Compensation	4,485	5,300	5,300
5110	Retirement	2,319	2,460	2,498
5120	Special Qualification Pay	244	31	31
	<i>SUB-TOTAL</i>	<u>\$ 90,077</u>	<u>\$ 94,168</u>	<u>\$ 94,499</u>
<i>SUPPLIES</i>				
5240	Chemicals	\$ 12,263	\$ 15,000	\$ 15,000
5290	Household & Institutional	5,600	1,500	6,000
5320	Plumbing Supplies	-	5,000	-
5330	Electrical Supplies	9	1,000	-
5350	Equipment Repair & Maintenance	156	-	-
5360	Miscellaneous Repair & Maintenance	3,747	10,000	10,000
	<i>SUB-TOTAL</i>	<u>\$ 21,775</u>	<u>\$ 32,500</u>	<u>\$ 31,000</u>
<i>CONTRACTUAL SERVICES</i>				
5570	Telephone	\$ 423	\$ 1,000	\$ 1,000
5640	Electricity	4,093	6,000	5,000
5660	Equipment Repair & Maintenance	6,149	5,000	5,000
5770	Miscellaneous Contracted Services	171	5,000	5,000
	<i>SUB-TOTAL</i>	<u>\$ 10,836</u>	<u>\$ 17,000</u>	<u>\$ 16,000</u>
<i>CAPITAL OUTLAY</i>				
5830	Improvements Other Than Buildings	\$ 30,700	\$ -	\$ -
	<i>SUB-TOTAL</i>	<u>\$ 30,700</u>	<u>\$ -</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 153,388</u></u>	<u><u>\$ 143,668</u></u>	<u><u>\$ 141,499</u></u>

**AIRPORT DEPARTMENT – 01-17
2013-2014**



01-17 AIRPORT

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$26,657	\$27,588	\$28,291
Supplies	120,220	216,569	143,969
Contractual Services	68,038	67,640	61,110
Capital Outlay	<u>531,893</u>	<u>466,511</u>	<u>---</u>
TOTAL	<u>\$ 746,808</u>	<u>\$778,308</u>	<u>\$233,370</u>

Mission Statement

To provide efficient air service facilities to aid in real estate sales, farming and ranching operations, industrial development, business management, banking, and recreation.

Description

The Sweetwater Municipal Airport consists of one 5,852' lighted runway, and one 5,751' lighted runway with other airport facilities which include: PAPI lights to runways; REIL'S on runways 17-35; a nondirectional radio beacon frequency 275.51 KHZ; unicom frequency 122.8 MHZ; one 100'X100' shop hangar; two 10-unit multiple T hangars; one 120'X80' metal hangar; one 66' X 132' 2-bay twin-engine aircraft hangar; and a terminal building which includes office space, sales and classroom facilities and pilot lounge facilities. The airport has aircraft hangared in the facilities.

Federal Aviation Administration (FAA) and the Texas DOT Division of Aviation require that all funds generated through the airport be returned in the form of operational funding of facility improvements. The airport does generate revenue in the form of lease payments from the fixed base operator (FBO), and oil royalties.

<u>FCC Licenses Held</u>	<u>Expiration Date</u>
Unicom 122.8 MHZ	12-30-2018
NDB 275.51 KHZ	12-08-2017
AWOS 119.025 MHZ	01-06-2019
AWOS 453.1125 KHZ	07-15-2014

Goal

To provide a business service airport to meet the needs of the flying public in the Sweetwater area. Implement a preventive maintenance program for all paved areas through a sound capital outlay program.

Objectives

1. Provide a pavement maintenance program coupled with improvements through a capital outlay program. This long term plan will greatly prevent deterioration of the pavement.
2. To mow entire airport one time and areas immediately adjacent to pavement one additional time.
3. To make repairs or improvements to hangars and other buildings for the convenience of the public and to reduce maintenance costs in the future.
4. To sweep entire airport pavement at least twice, and those areas with debris on an as needed basis.
5. To apply for grant and expend funds on Capital Improvement Project Grant through the Texas Department of Transportation for drainage work, pavement rejuvenation and re-striping for the Municipal Airport at each funding cycle.

01-17 AIRPORT

Effectiveness and Efficiency

1. By taking advantage of the Texas Department of Transportation grant in FY 2012, the City of Sweetwater Municipal Airport received \$1,878,000 of improvements at a 10% matching cost of \$187,800.

Indicators	2011-2012		Estimated 2012-2013	Targeted 2013-2014
	Projected	Actual		
1. Man-hours spent on pavement maintenance program	40	18	16	16
2. Man-hours spent mowing	285	208	400	400
3. Man-hours spent on repairs or improvements to hangars and other buildings	50	26	32	32
4. Man-hours spent sweeping paved areas	24	0	24	24



01-17 MUNICIPAL AIRPORT
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 16,554	\$ 17,040	\$ 17,603
5020 Longevity	793	823	853
5030 Overtime	275	300	300
5040 Insurance	4,308	4,309	4,309
5050 Social Security	1,234	1,389	1,435
5110 Retirement	3,493	3,727	3,791
<i>SUB-TOTAL</i>	<u>\$ 26,657</u>	<u>\$ 27,588</u>	<u>\$ 28,291</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 146	\$ -	\$ -
5230 Aviation Fuel Purchases	116,522	205,000	130,000
5240 Chemicals	-	3,969	3,969
5350 Equipment Repair & Maintenance	247	1,000	-
5360 Miscellaneous Repair & Maintenance	3,305	6,600	10,000
<i>SUB-TOTAL</i>	<u>\$ 120,220</u>	<u>\$ 216,569</u>	<u>\$ 143,969</u>
<i>CONTRACTUAL SERVICES</i>			
5560 Other Professional	\$ 12,480	\$ 12,480	\$ 4,000
5570 Telephone	1,035	1,045	1,700
5590 Travel	-	-	-
5640 Electricity	5,087	6,000	6,000
5650 Building Repair & Maintenance	-	-	-
5660 Equipment Repair & Maintenance	1,608	4,500	2,000
5680 FBO Fuel Markup	27,628	25,000	30,000
5760 Rental Equipment	1,380	1,415	-
5770 Miscellaneous Contracted Services	18,820	17,200	17,410
<i>SUB-TOTAL</i>	<u>\$ 68,038</u>	<u>\$ 67,640</u>	<u>\$ 61,110</u>
<i>CAPITAL OUTLAY</i>			
5820 Buildings	\$ -	\$ -	\$ -
5830 Improvements Other Than Buildings	531,893	466,511	-
<i>SUB-TOTAL</i>	<u>\$ 531,893</u>	<u>\$ 466,511</u>	<u>\$ -</u>
<i>GRAND TOTAL</i>	<u><u>\$ 746,808</u></u>	<u><u>\$ 778,308</u></u>	<u><u>\$ 233,370</u></u>

01-18 NON-DEPARTMENTAL

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$ 190,298	\$197,962	\$206,081
Supplies	9,910	10,500	10,000
Contractual Services	221,692	303,570	202,452
Capital Outlay	<u>34,472</u>	<u>698,650</u>	<u>-</u>
Sub-Total	<u>456,372</u>	<u>1,210,682</u>	<u>418,533</u>
Transfers Out	<u>547,613</u>	<u>729,000</u>	<u>695,000</u>
TOTAL	<u>\$1,003,985</u>	<u>\$1,939,682</u>	<u>\$1,113,533</u>

Description

Non-Departmental expenses include those expenditures which cannot be directly attributed or projected to a specific department as an operating cost. The personal services budgeted in this department are for Sweetwater Enterprise for Economic Development (SEED), a component unit of the City. These salaries are reimbursed by SEED each pay period.

01-18 NON DEPARTMENTAL
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>	
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 129,886	\$ 134,175	\$ 140,865
5030	Overtime	-	-	-
5040	Insurance	17,232	18,000	18,000
5050	Social Security	9,984	10,723	11,235
5090	Worker's Compensation	195	300	300
5110	Retirement	27,001	28,764	29,681
5130	Special Allowance	6,000	6,000	6,000
	<i>SUB-TOTAL</i>	<u>\$ 190,298</u>	<u>\$ 197,962</u>	<u>\$ 206,081</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 5,231	\$ 4,000	\$ 5,000
5240	Chemicals	-	-	-
5290	Household & Institutional	3,032	2,000	3,000
5360	Miscellaneous Repair & Maintenance	1,647	4,500	2,000
	<i>SUB-TOTAL</i>	<u>\$ 9,910</u>	<u>\$ 10,500</u>	<u>\$ 10,000</u>
<i>CONTRACTUAL SERVICES</i>				
5530	Engineering/Architectural	\$ 35,074	\$ 65,000	\$ -
5540	Legal	2,761	5,000	3,000
5570	Telephone	11,316	12,000	12,000
5580	Postage	12,595	12,000	15,000
5610	Printing & Binding	380	-	-
5630	Gas	687	1,000	1,000
5640	Electricity	5,716	10,000	10,000
5650	Building Repair & Maintenance	4,566	7,000	5,000
5660	Equipment Repair & Maintenance	15,107	20,000	15,000
5750	Insurance	116,185	116,570	120,000
5760	Rental Equipment	-	-	1,452
5770	Miscellaneous Contracted Services	17,305	55,000	20,000
	<i>SUB-TOTAL</i>	<u>\$ 221,692</u>	<u>\$ 303,570</u>	<u>\$ 202,452</u>
<i>CAPITAL OUTLAY</i>				
5810	Land	\$ 20,472	\$ -	\$ -
5820	Buildings	-	686,000	-
5830	Improvements Other Than Buildings	14,000	12,650	-
5840	Machinery & Equipment	-	-	-
	<i>SUB-TOTAL</i>	<u>\$ 34,472</u>	<u>\$ 698,650</u>	<u>\$ -</u>
<i>OTHER FINANCING USES</i>				
5990	Transfers Out	\$ 547,613	\$ 729,000	\$ 695,000
	<i>SUB-TOTAL</i>	<u>\$ 547,613</u>	<u>\$ 729,000</u>	<u>\$ 695,000</u>
	<i>GRAND TOTAL</i>	<u>\$ 1,003,985</u>	<u>\$ 1,939,682</u>	<u>\$ 1,113,533</u>



SENIOR NUTRITION ACTIVITIES PROGRAM (S.N.A.P.)

What is Shown in this Section?

Page 146	Narrative - Discussing Department Operations and Operating Variances from Last Year
Page 147	Program Summary
Page 148	Revenue and Other Financing Sources
Page 149	Organizational Chart
Page 150	Program Information Including Mission Statement, Goals and Objectives
Page 152	Account Trend Summaries

**SENIOR NUTRITION ACTIVITIES PROGRAM
NARRATIVE
FISCAL YEAR 2013-2014 BUDGET**

Anticipated revenues for the Senior Nutrition Activities Program (S.N.A.P.) total \$422,000, a 6.6% decrease from the preceding budget. Home delivered meals are expected to remain relatively unchanged and most recipients are clients of the TDHS. TDHS reimburses the City directly for providing meal services. The amount of revenues from the various sources and the change from last year are shown in the following tabulation:

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2013</u>
Intergovernmental	\$210,000	49.8%	\$ -
Miscellaneous	42,000	10.0%	(10,000)
Transfers In	<u>170,000</u>	<u>40.2%</u>	<u>(20,000)</u>
	<u>\$422,000</u>	<u>100.0%</u>	<u>\$(30,000)</u>

This program has historically been supported by federal grant funds received through the West Central Texas Council of Governments and donations. Anticipated grant receipts for FY 2014 will amount to 49.8%. To augment the grant funds, it is necessary for program participants to contribute more and to participate in fund raising activities. Participant contributions, solely voluntary by law, are expected to decline. The City Commission will supplement funding by transferring \$170,000 in FY 2014 from the General Fund.

Expenditures for S.N.A.P. total \$421,798 for FY 2014, a decrease of \$22,951 over FY 2013. Changes in levels of expenditures for major functional areas over the preceding year are shown in the tabulation:

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2013</u>
Personal Services	\$250,547	59.4%	\$8,949
Supplies	129,350	30.6%	(18,300)
Contractual Services	41,901	10.0%	(13,600)
Capital Outlay	<u>-</u>	<u>0.0%</u>	<u>-</u>
Total	<u>\$421,798</u>	<u>100.0%</u>	<u>\$(22,951)</u>

A combination of a cost of living adjustment and increased health insurance cost resulted in an increase in personal services.

The decrease in supplies is mainly reflective of reduced senior participation during construction of new senior center as well as state mandated menu changes.

**SPECIAL REVENUE FUND
 SENIOR NUTRITION ACTIVITIES PROGRAM (SNAP) SUMMARY
 2013-2014 BUDGET**

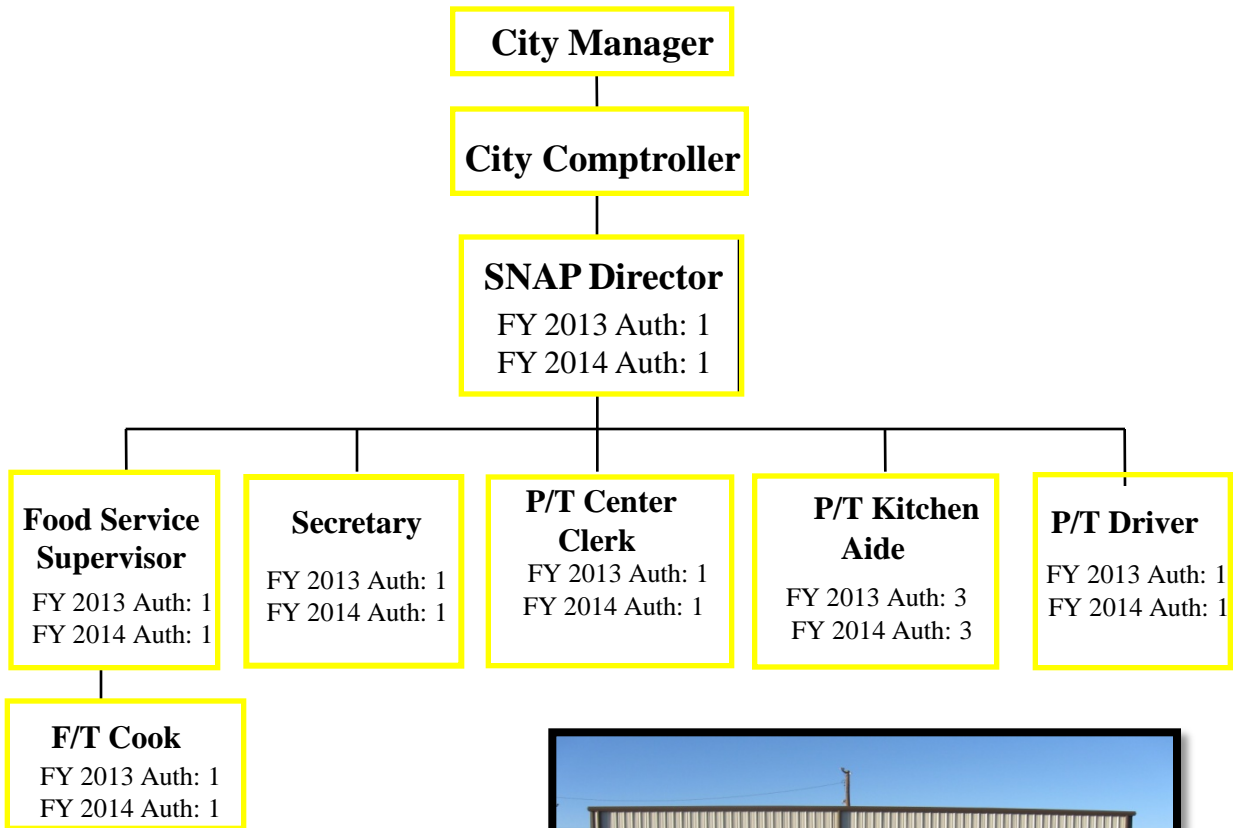
	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
UNDESIGNATED FUND BALANCE OCTOBER 1	\$ 26,166	\$ 13,444	\$ 20,695
REVENUES			
Intergovernmental	222,569	210,000	210,000
Miscellaneous	<u>43,998</u>	<u>52,000</u>	<u>42,000</u>
TOTAL	<u>\$ 266,567</u>	<u>\$ 262,000</u>	<u>\$ 252,000</u>
EXPENDITURES			
Personal Services	\$ 230,358	\$ 241,598	\$ 250,547
Supplies	119,987	147,650	129,350
Contractual Services	37,944	55,501	41,901
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$ 388,289</u>	<u>\$ 444,749</u>	<u>\$ 421,798</u>
Transfers In	109,000	190,000	170,000
UNDESIGNATED FUND BALANCE SEPTEMBER 30	<u>\$ 13,444</u>	<u>\$ 20,695</u>	<u>\$ 20,897</u>

**25-25 SENIOR NUTRITION ACTIVITIES PROGRAM
REVENUE AND OTHER FINANCING SOURCES
2013-2014 BUDGET**

	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
INTERGOVERNMENTAL			
4510 Grant-WCTCOG	\$ 33,718	\$ 30,000	\$ 30,000
4530 Grant-Tex Dept of Human Services	177,263	180,000	180,000
4540 Grant-Tex Dept of Agriculture	10,808	-	-
4550 Grant-Nolan County	780	-	-
Sub-Total	<u>\$ 222,569</u>	<u>\$ 210,000</u>	<u>\$ 210,000</u>
MISCELLANEOUS			
4720 Contributions	\$ 22,146	\$ 20,000	\$ 20,000
4735 Memorial Donations	2,187	12,000	4,000
4745 Local Fund Raisers	7,637	10,000	10,000
4770 Miscellaneous Revenue	12,028	10,000	8,000
Sub-Total	<u>\$ 43,998</u>	<u>\$ 52,000</u>	<u>\$ 42,000</u>
OTHER FINANCING SOURCES			
4920 Transfers In	<u>\$ 109,000</u>	<u>\$ 190,000</u>	<u>\$ 170,000</u>
Sub-Total	<u>\$ 109,000</u>	<u>\$ 190,000</u>	<u>\$ 170,000</u>
TOTAL	<u><u>\$ 375,567</u></u>	<u><u>\$ 452,000</u></u>	<u><u>\$ 422,000</u></u>

SENIOR NUTRITION ACTIVITIES PROGRAM DEPARTMENT – 25-25

2013-2014



New SNAP facility completed 2013



25-25 SENIOR NUTRITION ACTIVITIES PROGRAM

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$ 230,358	\$241,598	\$ 250,547
Supplies	119,987	147,650	129,350
Contractual Services	37,944	55,501	41,901
Capital Outlay	-	-	-
TOTAL	<u>\$388,289</u>	<u>\$444,749</u>	<u>\$421,798</u>

Mission Statement

SNAP was organized to provide and promote good nutrition for people 60 years of age and older and to encourage social interaction, to provide and promote better nutrition for home bound elderly and help reduce isolation, and to make needed supportive services available in our community.

Description

SNAP provides a hot, nutritious meal each week day at noon. Approximately 70 meals are served in the center with approximately 200 delivered to homebound participants each day.

The center is open eight hours each weekday for recreational activities such as table games, dominoes, billiards, informative and entertaining programs and other special activities.

Health screening such as blood pressure checks are offered at least once a month, with other health screening scheduled annually. Group exercises are conducted three times per week.

An outreach program is ongoing in an attempt to contact isolated and withdrawn seniors, inform them of the services available and invite them to participate in the activities and nutrition program.

Information and referral services are provided with follow-up as needed.

Goals

1. To strive to nourish the whole person, by providing services for every senior citizen in Sweetwater and surrounding area and become known as the focal point for information and activities for senior citizens in this community as well as to provide hot, well balanced meals each weekday at noon in a congregate setting and to homebound people who are 60 and over.
2. To increase the daily attendance at the facility.
3. To strengthen our out-reach program.
4. To follow up with a telephone call to every homebound person ensuring that he or she is well if they were not home to receive their meal.

Objectives

1. Continue and expand sustaining fundraisers to regain self-supporting status.
2. Increase the awareness in our community of the importance of the center and its activities for the older population.
3. To provide nutritional and supportive services for an increased number of eligible citizens.
4. To inform all eligible senior citizens about the program to increase participation.
5. To increase daily attendance at the Senior Center.
6. Continue to apply for any Texas Department of Agriculture grants for which this program qualifies.
7. Organize and host annual fund raiser "Taste of Sweetwater".

25-25 SENIOR NUTRITION ACTIVITIES PROGRAM

Indicators	2011-2012		Estimated	Targeted
	Projected	Actual	2012-2013	2013-2014
1. Number of minority participants (unduplicated)	230	156	200	175
2. Daily average meals served:				
a. Congregate	65	40	45	30
b. Home delivered	200	177	180	190
3. Number receiving supportive services				
a. Over 60	525	383	500	400
b. Under 60	225	104	150	100
4. Number of daily trips by van	4	0	0	0



25-25 SENIOR NUTRITION ACTIVITIES PROGRAM
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 128,028	\$ 132,252	\$ 139,518
5020	Longevity	2,065	2,305	2,545
5030	Overtime	243	200	200
5040	Insurance	20,228	22,000	22,000
5050	Social Security	12,522	13,394	13,951
5060	Temporary Hire	35,055	39,000	38,740
5090	Worker's Compensation	2,215	3,200	3,200
5100	Unemployment Compensation	2,569	-	-
5110	Retirement	26,152	27,924	29,027
5130	Special Allowance	1,281	1,323	1,366
	<i>SUB-TOTAL</i>	<u>\$ 230,358</u>	<u>\$ 241,598</u>	<u>\$ 250,547</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 928	\$ 1,700	\$ 1,000
5270	Food	94,078	115,288	100,000
5280	Fuel/Oil/Lubricants	1,525	2,500	2,000
5290	Household & Institutional	4,477	5,500	5,000
5310	Building Materials	499	-	-
5320	Plumbing Supplies	322	-	-
5330	Electrical Supplies	651	-	-
5340	Motor Vehicle Repair Material	777	200	1,000
5350	Equipment Repair & Maintenance	388	5,000	5,000
5360	Miscellaneous Repair & Maintenance	5,616	5,000	5,000
5370	Soft Goods	10,709	12,112	10,000
5390	Project Supplies	17	350	350
	<i>SUB-TOTAL</i>	<u>\$ 119,987</u>	<u>\$ 147,650</u>	<u>\$ 129,350</u>
<i>CONTRACTUAL SERVICES</i>				
5570	Telephone	\$ 2,668	\$ 3,500	\$ 3,000
5590	Travel	1,790	2,500	2,000
5630	Gas	1,919	3,000	2,000
5640	Electricity	7,476	15,000	10,000
5650	Building Repair & Maintenance	-	1,000	-
5660	Equipment Repair & Maintenance	5,686	5,000	5,000
5680	Fund Raiser Expense	626	600	-
5730	Laundry & Other Sanitation Services	1,380	1,500	1,500
5760	Rental Equipment	6,018	8,401	8,401
5770	Miscellaneous Contracted Services	10,381	15,000	10,000
	<i>SUB-TOTAL</i>	<u>\$ 37,944</u>	<u>\$ 55,501</u>	<u>\$ 41,901</u>
<i>CAPITAL OUTLAY</i>				
5840	Machinery & Equipment	\$ -	\$ -	\$ -
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u>\$ 388,289</u>	<u>\$ 444,749</u>	<u>\$ 421,798</u>

HOTEL & MOTEL FUND

What is Shown in this Section?

Page 154	Narrative - Explaining Establishment and Uses of Fund
Page 155	Fund Summary Fund Revenue
Page 156	Fund Information - Mission Statement, Description, Goals and Objectives
Page 157	Account Trend Summaries

HOTEL & MOTEL FUND NARRATIVE FISCAL YEAR 2013-2014 BUDGET

The Hotel and Motel Fund was established in fiscal year 1988-1989 to account for collections of a tax, as permitted by law, which is mandated to support and promote tourism in the city. These funds were formerly accounted for in the General Fund.

Since legislation, approved by the 71st Legislature of the State of Texas, limits use of these funds, the City Commission directed that the portion of the collections formerly retained by the City to cover administrative costs, will now be distributed to the Pioneer City-County Museum, which is an authorized recipient of the funds. The remainder of the receipts will be distributed to the Sweetwater Chamber of Commerce and the Nolan County Coliseum Board to be used for the promotion of tourism in the City.



**SPECIAL REVENUE FUND
HOTEL & MOTEL SUMMARY
2013-2014 BUDGET**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
UNDESIGNATED FUND BALANCE OCTOBER 1	\$ -	\$ -	\$ -
REVENUES			
Taxes	<u>500,622</u>	<u>450,000</u>	<u>450,000</u>
TOTAL	<u>\$ 500,622</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>
EXPENDITURES			
Contractual Services	<u>500,622</u>	<u>450,000</u>	<u>450,000</u>
TOTAL	<u>\$ 500,622</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>
UNDESIGNATED FUND BALANCE SEPTEMBER 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

27-27 HOTEL & MOTEL REVENUE

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
TAXES			
4050 Hotel/Motel Tax	\$ 500,622	\$ 450,000	\$ 450,000
TOTAL	<u>\$ 500,622</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>

27-27 HOTEL & MOTEL FUND

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Contractual Services	<u>\$500,622</u>	<u>\$450,000</u>	<u>\$450,000</u>
TOTAL	<u>\$500,622</u>	<u>\$450,000</u>	<u>\$450,000</u>

Mission Statement

To provide funds for enhancing and promoting tourism and the convention and motel industry in the City.

Description

The City Commission has levied a hotel-motel tax at a rate of 7%, the maximum permitted by state law. This tax is a local option tax even though voter approval is not required. It was the intent of the legislature that revenues derived from the act be expended in a manner directly enhancing and promoting tourism and the convention and hotel industry. The law provides that the constructing, equipping, maintaining and operating of a convention center (interpreted to include civic centers, coliseums, museums and parking facilities), encouragement of tourism and advertising which promotes the City, historical preservation and restoration projects and other similar activities satisfies the intent of the law. The City has agreed to pay to the Chamber of Commerce of Sweetwater 64.3% of the quarterly collections of the first \$140,000 collected and 50% of the annual collections exceeding \$140,000. The City also agreed with Nolan County to pay to the Nolan County Coliseum Board 28.6% of the quarterly collections of the first \$140,000 collected and 50% of the annual collections exceeding \$140,000. The remaining 7.1% of the quarterly collections of the first \$140,000 collected will be distributed to the Pioneer City-County Museum.

Goals

1. Provide funds to operate and maintain the Coliseum through the Coliseum Board.
2. Provide funds to promote tourism in the community.
3. Provide funds to promote historical preservation in the community.
4. Provide funds to assist in the operation of the City-County Museum.

Objectives

1. Increase tourism to City.
2. Preserve historical buildings in the City.
3. Continue operation of the museum as a tourist attraction.

27-27 HOTEL & MOTEL
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>CONTRACTUAL SERVICES</i>				
5770	Miscellaneous Contracted Services	\$ 500,622	\$ 450,000	\$ 450,000
	GRAND TOTAL	<u>\$ 500,622</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>





CEMETERY FUND

What is Shown in this Section?

Page	160	Narrative - Explains Fund, Funding and Purpose
Page	161	Fund Summary
Page	162	Revenue and Other Financing Sources
Page	163	Organizational Chart
Page	164	Fund Information - Mission Statement, Goals and Objectives
Page	165	Account Trend Summaries

**CEMETERY FUND
NARRATIVE
FISCAL YEAR 2013-2014 BUDGET**

This fund was established to accumulate funds until a time when annual revenue generated by investments could fund the cost of caring for the cemetery. It is estimated that investment revenue in FY 2014 will amount to \$3,000 with 85%, (\$2,550) available to be applied toward operating expenses. The projected investment income will not be sufficient to fund maintenance costs in the Cemetery for FY 2014. Consequently, a \$20,000 transfer from the General Fund will be necessary to cover costs. The fund was self-sufficient for ten years until the sharp economic decline in interest rates.

City staff maintains and mows the cemetery grounds on a regular basis.

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2013</u>
Charges for Services	\$4,000	9.0%	\$2,000
Miscellaneous	20,000	45.5%	(5,000)
Transfers In	<u>20,000</u>	<u>45.5%</u>	<u>(18,000)</u>
Total	<u>\$44,000</u>	<u>100.0%</u>	<u>\$(21,000)</u>

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2013</u>
Personal Services	\$32,072	73.3%	\$831
Supplies	8,200	18.7%	5,000
Contractual Services	<u>3,500</u>	<u>8.0%</u>	<u>(4,050)</u>
Total	<u>\$43,772</u>	<u>100.0%</u>	<u>\$1,781</u>

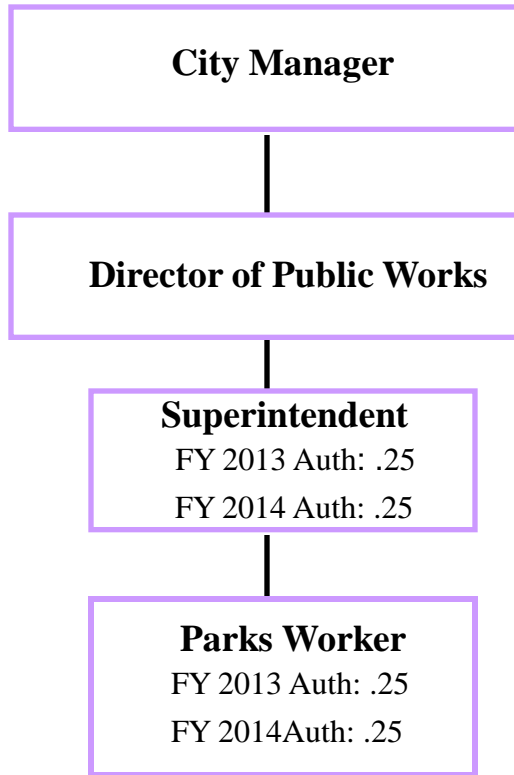
**SPECIAL REVENUE FUND
CEMETERY SUMMARY
2013-2014 BUDGET**

	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
RESERVED FUND BALANCE OCTOBER 1	\$ 1,105,496	\$ 1,126,191	\$ 1,149,200
REVENUES			
Charges for Services	2,500	2,000	4,000
Miscellaneous	<u>20,992</u>	<u>25,000</u>	<u>20,000</u>
TOTAL	<u>\$ 23,492</u>	<u>\$ 27,000</u>	<u>\$ 24,000</u>
EXPENDITURES			
Personal Services	\$ 30,008	\$ 31,241	\$ 32,072
Supplies	7,330	3,200	8,200
Contractual Services	<u>3,072</u>	<u>7,550</u>	<u>3,500</u>
TOTAL	<u>\$ 40,410</u>	<u>\$ 41,991</u>	<u>\$ 43,772</u>
Transfers In	37,613	38,000	20,000
RESERVED FUND BALANCE SEPTEMBER 30	<u>\$ 1,126,191</u>	<u>\$ 1,149,200</u>	<u>\$ 1,149,428</u>

**82-82 CEMETERY
REVENUE AND OTHER FINANCING SOURCES
2013-2014 BUDGET**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
CHARGES FOR SERVICES			
4320 Interment Fee	\$ 2,500	\$ 2,000	\$ 4,000
Sub-Total	<u>\$ 2,500</u>	<u>\$ 2,000</u>	<u>\$ 4,000</u>
MISCELLANEOUS			
4750 Interest Revenue	\$ 3,292	\$ 6,000	\$ 3,000
4770 Miscellaneous Revenue-Donations	3,725	3,000	3,000
4810 Cemetery Lot Sales	<u>13,975</u>	<u>16,000</u>	<u>14,000</u>
Sub-Total	<u>\$ 20,992</u>	<u>\$ 25,000</u>	<u>\$ 20,000</u>
Transfers In	<u>37,613</u>	<u>38,000</u>	<u>20,000</u>
TOTAL	<u><u>\$ 61,105</u></u>	<u><u>\$ 65,000</u></u>	<u><u>\$ 44,000</u></u>

CEMETERY DEPARTMENT – 82-82 2013-2014



82-82 CEMETERY FUND

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$30,008	\$31,241	\$32,072
Supplies	7,330	3,200	8,200
Contractual Services	<u>3,072</u>	<u>7,550</u>	<u>3,500</u>
TOTAL	<u>\$40,410</u>	<u>\$41,991</u>	<u>\$43,772</u>

Mission Statement

The City of Sweetwater owns and maintains a cemetery for the benefit of citizens of Sweetwater. Open spaces as individual lots are maintained by the Parks and Recreation personnel. Fund raising is the responsibility of a 9-member Cemetery Board appointed for the two year staggered terms by the City Commission (see page 282).

Goals

To provide a cemetery that is professionally operated and maintained. The City Commission directed, on November 13, 1990, that fifty percent (50%) of the interest earned for Cemetery Fund investments in FY 92, sixty-five percent (65%) of the interest earned in FY 93, and eighty-five percent (85%) of the interest earned in FY 94 and subsequent years, until the fund is totally self-sustaining, shall be used to defray the City's expenses of cemetery maintenance.

Objectives

1. Mow the cemetery, on as needed basis, during the growing season.
2. Repair water lines as needed.
3. Fill in graves that have sunk.

Indicators	<u>2011-2012</u>		<u>Estimated</u>	<u>Targeted</u>
	<u>Projected</u>	<u>Actual</u>	<u>2012-2013</u>	<u>2013-2014</u>
1. Number of man hours Spotting/policing graves	250	240	250	250
2. Number of sales of cemetery lots	50	74	65	65
3. Number of burials	140	150	140	140
4. Man hours for mowing	1000	1,636	1,150	1,150

82-82 CEMETERY**ACCOUNT TREND SUMMARIES**

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
PERSONAL SERVICES				
5010	Salaries	\$ 19,173	\$ 20,309	\$ 20,979
5020	Longevity	720	580	610
5030	Overtime	223	100	100
5040	Insurance	4,124	4,300	4,300
5050	Social Security	1,458	1,608	1,662
5110	Retirement	4,066	4,313	4,390
5120	Special Qualification Pay	244	31	31
	SUB-TOTAL	<u>\$ 30,008</u>	<u>\$ 31,241</u>	<u>\$ 32,072</u>
SUPPLIES				
5210	Office Supplies	\$ 151	\$ 200	\$ 200
5280	Fuel/Oil/Lubricants	85	-	-
5320	Plumbing Supplies	-	-	-
5350	Equipment Repair & Maintenance	938	-	-
5360	Miscellaneous Repair & Maintenance	6,156	3,000	8,000
	SUB-TOTAL	<u>\$ 7,330</u>	<u>\$ 3,200</u>	<u>\$ 8,200</u>
CONTRACTUAL SERVICES				
5580	Postage	\$ 305	\$ 350	\$ 400
5610	Printing & Binding	-	200	-
5640	Electricity	107	100	100
5660	Equipment Repair & Maintenance	2,660	6,800	3,000
5770	Miscellaneous Contracted Services	-	100	-
	SUB-TOTAL	<u>\$ 3,072</u>	<u>\$ 7,550</u>	<u>\$ 3,500</u>
	GRAND TOTAL	<u>\$ 40,410</u>	<u>\$ 41,991</u>	<u>\$ 43,772</u>



ENTERPRISE FUNDS

Tabs In This Section

Page 167 Water & Wastewater Fund

Page 213 Emergency Medical Service

Page 223 Refuse Collection & Disposal



WATER & WASTEWATER FUND

ENTERPRISE FUNDS

What is Shown in this Section?

Page 170	Narrative - Description of Projects
Page 172	Narrative - Explains Anticipated Increases and Decreases in Operations, A Brief Explanation of Our Water Supply
Page 173	Water and Wastewater Summary
Page 174	Revenue and Other Financing Sources
Page 176	Revenue Assumptions Graph-Revenue by Source
Page 177	Expenses and Other Financing Uses Summary (GAAP Basis)
Page 178	Expense Graph - By Department
Page 179	Account Trend Summaries (Budget Basis) - Water & Wastewater Fund

Departmental Information - Mission Statement, Goals, Objectives and Account Trend Summaries

Page 180	60-51	- Billing & Collections
Page 184	60-52	- Source of Supply
Page 190	60-53	- Purification Plant
Page 194	60-54	- Water Distribution
Page 198	60-55	- Wastewater Collection
Page 202	60-56	- Wastewater Treatment
Page 206	60-57	- 2011 Bond Refund Debt Service
Page 208	60-60	- 2007 Distribution System Debt Service
Page 210	60-61	- 2005 General Obligation Bond Refund Debt Service

WATER AND WASTEWATER FUND NARRATIVE FISCAL YEAR 2013-2014 BUDGET

Water and Wastewater Past Improvements

During the past 10 years the City of Sweetwater has been diligently working to improve the entire water system. A new Wastewater Treatment Plant was completed in 2003 and a new state of the art Water Treatment Plant was brought online in 2004. The City also rehabilitated and constructed 34 municipal water wells. Certificates of Obligation totaling approximately \$25,000,000 were issued to fund all of these necessary improvements.

The first phase of improvements was building the Wastewater Treatment Plant which replaced the 1957 plant. The existing site and facilities are being used to provide new systems for secondary level treatment for the City of Sweetwater wastewater. The new plant is a 2.2 million gallons per day (MGD) dry weather flow capacity with a new influent pumping station, grit removal, sequencing batch reactor type wastewater treatment system, ultraviolet disinfection system, sludge storage and handling facilities, and laboratory/operation building. The project included the required ancillary work such as site work, electrical instrumentation, etc. for a complete project.

The influent pump station consists of five submersible-type pumps with capacities from 695 to 3,425 gallons per minute (GPM). The grit system is the centrifugal separation-type sized for the plant flows. The secondary system is the sequencing batch reactor-type with aeration, settling, and decanting carried out in a single basin. There are fewer basins with a central aeration air supply system for all basins. Disinfection is accomplished with a dual channel ultraviolet disinfection system.

The funding for the project was through the State Revolving Fund through the Texas Water Development Board. The loan assistance was provided through the sale of Combination Tax and Water and Wastewater Revenue Certificates of Obligation Series 1997 and Series 1998 totaling \$7,985,000.

Due to new regulations included in the Safe Drinking Water Act (SWDA) Amendments and other subsequent mandates, it became increasingly apparent that our Water Treatment Plant, a plant that was placed in service in 1925, could not continue to meet all state and federal requirements in the future. As a result the city constructed a state of the art 8.0 MGD Water Treatment Plant to increase water treatment capacity, to address secondary contaminant levels for sulfates, and to improve the disinfection process.

Funding for the Water Treatment Plant was derived from two separate issues of debt. The City issued Texas Combination Tax and Revenue Certificates of Obligation Series 1999A in the amount of \$7,315,000. These certificates were issued through the Texas Water Development Board with funding from the Drinking Water State Revolving Fund. The City also issued Texas Combination Tax and Revenue Certificates of Obligation Series 1999B in the amount of \$3,485,000 in February, 1999. The total cost of the Water Treatment Plant was approximately \$10,800,000 which is being paid with revenues from the sale of water.

Due to the drought that began in 1996, the surface water of area lakes, our water supply, had drastically diminished. It became necessary to find another source of water. The last major water improvement was rehabilitating and constructing 34 municipal water wells, a well collection piping system, ground storage tank, transfer pump station, and controls in the Nena Lucia Well field. Certificates of Obligation in the amount of \$6,760,000 were issued in May 2000 for the purpose of developing the water well field. The well field ended up being the City's sole source of water for the last six to seven years.

Certificates of Obligation for Series 1999B and Series 2000 were redeemed and General Obligation Bonds Series 2005 was issued to refund the Series 1999B and Series 2000 Certificate of Obligations. The refunding lowered annual debt service payments approximately \$400,000. However, the restructure extended the final obligation from the year 2020 till the year 2025.

**WATER AND WASTEWATER FUND
NARRATIVE
FISCAL YEAR 2013-2014 BUDGET**

In 2007, the City replaced the Robert Lee Standpipe which was originally built in 1915 and had provided 91 years of service. The Standpipe was funded through a Texas Community Development Program wherein the grant funded \$250,000 and the City added \$165,000. Most recent improvements include building a new High Service Pump Station, recoating the Alabama Pump Station and the Airport Standpipe, and replacing the existing water line around the airport and TSTC.

These improvements were funded with Certificates of Obligation Series 2007 in the amount of \$3,000,000 as well as supplemental City funds. These projects were completed within two years, with the majority of the work accomplished in 2008 and 2009.

The new High Service Pump Station replaced the old system that was initially built in the 1920's and has had various modifications since then. The infrastructure at the old Pump Station was aging and the existing pumps and components were outdated making repairs both expensive and time consuming. This was seen during September, 2007 when a main water line broke causing the City to be without water for one day and require residents to boil drinking water for 36 hours. The concrete clear well located at the old Water Treatment Plant has also deteriorated over the many years of service. A new 830,000 gallon ground storage tank was constructed beside the new High Service Pump Station to replace the concrete clear well.

In 2011, Series 1997, 1998 and 1999A Certificates of Obligation were refunded by the issuance of Series 2011 Refunding Certificates of Obligation. The City will realize interest savings of \$520,000 over the life of the new certificates.

Water and Wastewater Future Improvements

The water system improvements discussed above were long overdue. Below are some long-term improvements that will continue our plan for updating the water system for the City of Sweetwater:

<u>Improvement Description</u>	<u>Timeline</u>	<u>Cost</u>
Construct new 750,000 gallon elevated storage tank and Create new pressure plane	3 yrs	\$1,726,000
Remove existing elevated storage tank	3 yrs	\$ 80,000
Recoat Loop 549 Storage Tank Interior and exterior	1 yr	\$ 54,000
Membrane replacement at Water Treatment Plant	1 yr	\$ 3,300,000
Recoat Welded Steel Clear well at Water Treatment Plant	7 yrs	\$ 150,000
Develop Hunter Well Field	1 yr	\$2,000,000
Replace water and wastewater lines	5 yr	\$1,865,000

WATER AND WASTEWATER FUND NARRATIVE FISCAL YEAR 2013-2014 BUDGET

Anticipated revenues for the Water and Wastewater Fund total \$6,419,100, a decrease of (\$844,565) or 11.6%, from the preceding year budget. The projected decrease is due to decreased water usage and the loss of the City's largest wholesale water customer. The graph, page 176, showing Water and Wastewater revenue for the period Fiscal Years 2005 through 2014 reflects a gradual increase during the period with water and wastewater rates being increased in FY 2005, FY 2007 and FY 2010.

Water sales (64.6%) and sewage treatment charges (32.7%) combined amount to 97.3% of the total revenue for the fund. Sewage treatment charges are dependent on water sales and together are generally indicators of growth in the city. Drought conditions also impact these totals as water consumption normally increases during periods of little or no rainfall. FY 2008 brought significantly more rainfall at year end and relieved our community of a ten year drought. The rain filled our area lakes but also decreased water sales revenue. The loss of a major water customer caused decreases in water sales revenue in FY 2010. However, sales have been high in FY 2011 and FY 2012 due to high temperatures and drought conditions. The amount of revenue from various sources and the usage from last year are shown in the following tabulation:

Revenue Source	<u>Amount</u>	Percent of <u>Total</u>	Increase (Decrease) <u>From FY 2013</u>
Water Sales	\$4,140,000	64.5%	\$(735,000)
Wastewater Charges	2,100,000	32.7%	(100,000)
Grant Revenues	-	0.0%	-
Tap Fees	4,000	0.1%	(3,000)
Penalties	95,000	1.5%	5,000
Miscellaneous	60,100	0.9%	(11,565)
Non-Operating	<u>20,000</u>	<u>0.3%</u>	<u>-</u>
Total	<u>\$6,419,100</u>	<u>100.0%</u>	<u>\$ (844,565)</u>

Expenses for the Water and Wastewater Fund total \$6,328,082 for FY 2014, an increase of 1.5% from FY 2013. The graph on page 36, Water and Wastewater Revenue & Expenses, Fiscal Years 2005-2014, depicts expenses since FY 05. A summary of expenses by department is found on page 177. Changes in levels of expenses for the individual departments over the preceding year are shown in the tabulation:

<u>Department</u>	<u>Amount</u>	Percent of <u>Total</u>	Increase (Decrease) <u>From FY 2013</u>
Billing & Collections	\$1,228,747	19.4%	\$327,161
Source of Supply	1,307,558	20.7%	(3,117)
Purification Plant	1,024,002	16.2%	(46,857)
Water Distribution	937,483	14.8%	(66,259)
Wastewater Collection	267,429	4.2%	11,264
Wastewater Treatment	986,806	15.6%	(64,869)
Debt Service	<u>576,057</u>	<u>9.1%</u>	<u>(63,233)</u>
Total	<u>\$6,328,082</u>	<u>100.0%</u>	<u>\$94,090</u>

The administrative fee and franchise fee paid to the General Fund by the Water and Wastewater Fund are appropriated in the Billing and Collections Department. The fees are paid in accordance with the approved financial policy. (see page 65)

Total costs for the Water and Wastewater Fund are projected to increase slightly for FY 2014. The primary reason for the increase is higher cost of employee benefits. Investments in newer facilities and water wells as well as repairs to existing assets have increased depreciation expense over the last few years. These necessary improvements have been expensive, but the long range plan of the city is to systematically improve the Water and Wastewater system each year in order to provide the best service for water customers.

**ENTERPRISE FUND
WATER AND WASTEWATER SUMMARY
2013-2014 BUDGET**

	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
RETAINED EARNINGS, UNRESERVED OCTOBER 1	\$ 14,434,030	\$ 15,862,002	\$ 16,891,675
RESERVED OCTOBER 1	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
REVENUES			
Charges for Services	6,899,952	7,152,000	6,319,000
Intergovernmental	252,083	-	-
Fines & Forfeitures	21,257	20,000	20,000
Miscellaneous	49,176	71,665	60,100
Sub-Total	7,222,468	7,243,665	6,399,100
Non-Operating	20,151	20,000	20,000
TOTAL	<u>\$ 7,242,619</u>	<u>\$ 7,263,665</u>	<u>\$ 6,419,100</u>
EXPENSES			
Personal Services	\$ 1,389,726	\$ 1,469,280	\$ 1,554,989
Supplies	535,621	684,900	589,250
Contractual Services	1,992,675	2,158,876	2,349,358
Doubtful Accounts	39,638	40,000	40,000
Depreciation	1,219,580	1,242,546	1,219,578
Sub-Total	5,177,240	5,595,602	5,753,175
Debt Service Interest	637,407	638,390	574,907
TOTAL	<u>\$ 5,814,647</u>	<u>\$ 6,233,992</u>	<u>\$ 6,328,082</u>
RETAINED EARNINGS, UNRESERVED SEPTEMBER 30	<u>\$ 15,862,002</u>	<u>\$ 16,891,675</u>	<u>\$ 16,982,693</u>
RESERVED SEPTEMBER 30	<u>\$ 2,250,000</u>	<u>\$ 2,250,000</u>	<u>\$ 2,250,000</u>

**60-WATER AND WASTEWATER FUND
REVENUE AND OTHER FINANCING SOURCES
2013-2014 BUDGET**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
CHARGES FOR SERVICES			
4300 Water Sales	\$ 4,647,525	\$ 4,875,000	\$ 4,140,000
4310 Sewage Treatment Charges	2,169,156	2,200,000	2,100,000
4340 Water Taps	1,550	5,000	2,000
4350 Sewer Taps	2,200	2,000	2,000
4360 Collection Fees	79,521	70,000	75,000
Sub-Total	<u>\$ 6,899,952</u>	<u>\$ 7,152,000</u>	<u>\$ 6,319,000</u>
INTERGOVERNMENTAL			
4510 TXCDGP Grant	\$ 252,083	\$ -	\$ -
Sub-Total	<u>\$ 252,083</u>	<u>\$ -</u>	<u>\$ -</u>
FINES & FORFEITURES			
4610 Water & Sewer Penalty	\$ 21,257	\$ 20,000	\$ 20,000
Sub-Total	<u>\$ 21,257</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
MISCELLANEOUS			
4770 Miscellaneous Revenue	\$ 47,253	\$ 50,000	\$ 50,000
4771 Sale of Assets	-	-	-
4790 Land Lease	2,000	21,565	10,000
4950 Cash Short/Over	(77)	100	100
Sub-Total	<u>\$ 49,176</u>	<u>\$ 71,665</u>	<u>\$ 60,100</u>
NON-OPERATING			
4750 Interest Revenue	\$ 20,151	\$ 20,000	\$ 20,000
Sub-Total	<u>\$ 20,151</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
TOTAL	<u><u>\$ 7,242,619</u></u>	<u><u>\$ 7,263,665</u></u>	<u><u>\$ 6,419,100</u></u>

WATER AND WASTEWATER FUND REVENUE ASSUMPTION

Water and Wastewater Sales- Budgeted water sales for 2014 are projected to decline due to less expected general usage and because of the loss of a major wholesale water customer.

Non-Operating- Interest earned on investments is expected to remain low for 2014.

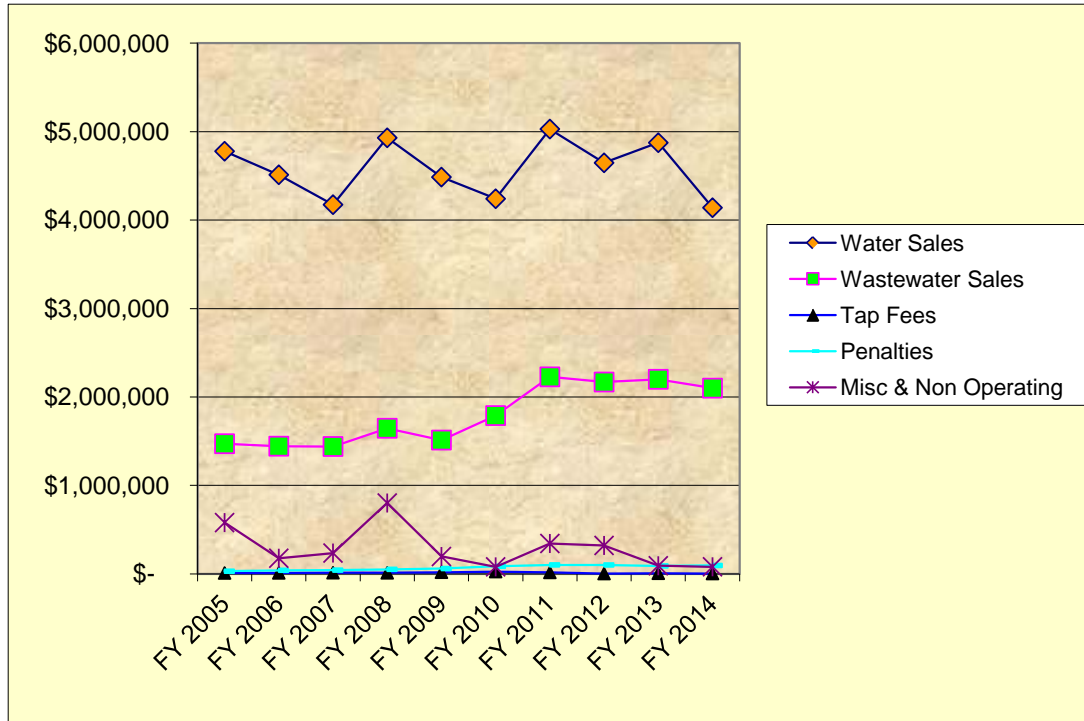
Budgeting- GAAP Basis Budgeting is utilized on summary schedules for fund balance reporting. Budget Basis Budgeting is utilized on detail schedules and includes provisions for capital outlay and principal debt service.



CITY OF SWEETWATER, TEXAS

Water & Wastewater Revenue By Source

Fiscal Year 2005 - Fiscal Year 2014



Description:

This graph shows the various sources of revenue from the Water & Wastewater fund. Actual revenues are reflected for FY 2005-2012 and budgeted figures are presented for FY 2013-2014. Water sales are projected to decrease in FY 2014 due to decreased usage by residential and commercial customers. The increase in Miscellaneous Revenue in 2008 was due to the sale of a plant owned by the City.

**WATER AND WASTEWATER DEPARTMENTAL EXPENSES
AND OTHER FINANCING USES SUMMARY - GAAP BASIS**

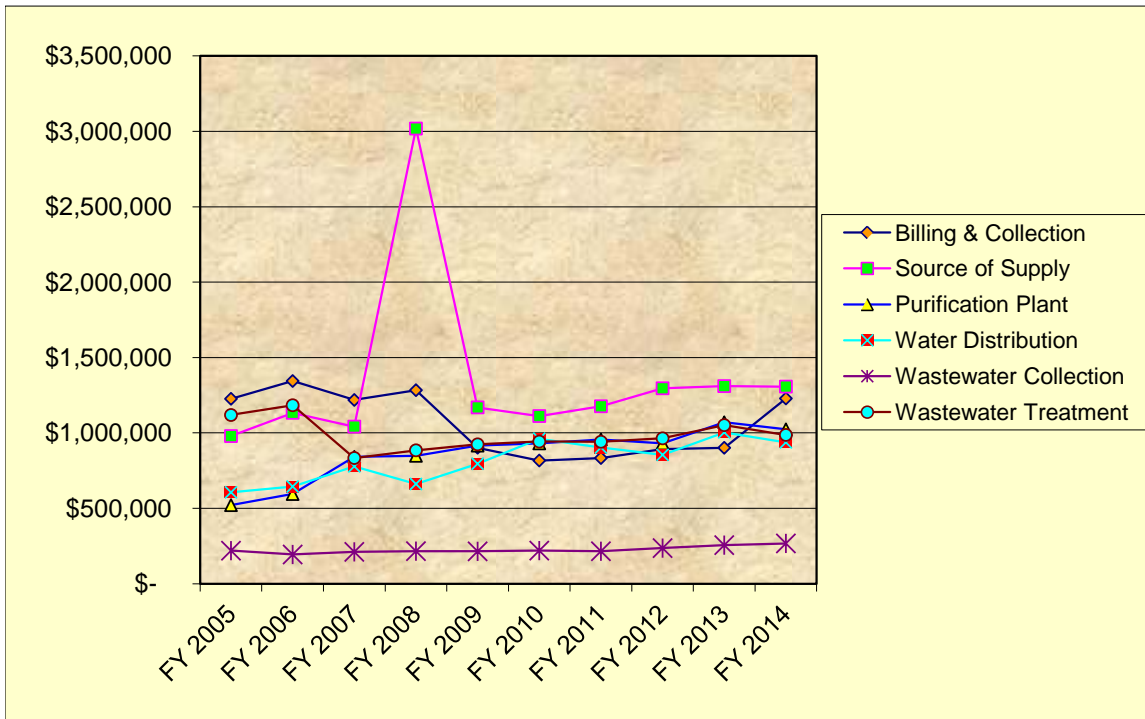
	ACTUAL 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014
Billing and Collections	\$893,875	\$901,586	\$1,228,747
Source of Supply	1,296,259	1,310,675	1,307,558
Purification Plant	930,377	1,070,859	1,024,002
Water Distribution	854,858	1,003,742	937,483
Wastewater Collection	236,416	256,165	267,429
Wastewater Treatment	964,305	1,051,675	986,806
Debt Service Interest & Fees	638,557	639,290	576,057
TOTAL	\$5,814,647	\$6,233,992	\$6,328,082

Note: This schedule is shown on GAAP Basis Budgeting. Capital Outlay and Debt Principal are not shown. Those items are included in the Budget Basis Budget Schedules.

CITY OF SWEETWATER, TEXAS

Water & Wastewater Expense By Department

Fiscal Year 2005 - Fiscal Year 2014



Description:

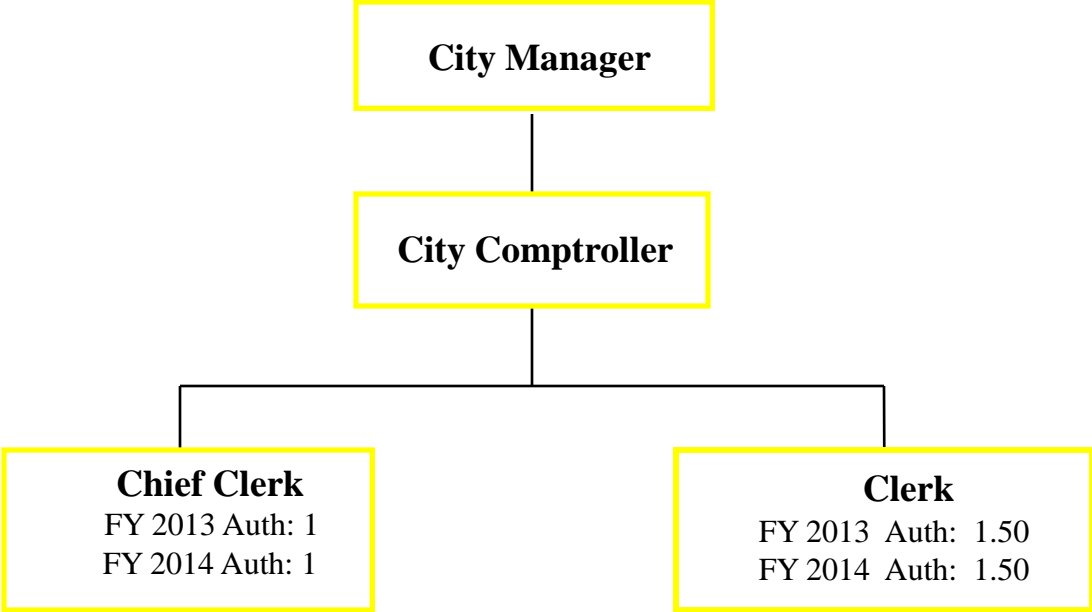
This graph shows the Water & Wastewater expenses by department. As shown, some departments have had increases and some have remained relatively unchanged. The spike in Source of Supply in FY 2008 is the result of a settlement agreement and asset disposition. Actual expenses are reflected for FY 2005-2012 and budgeted figures are presented for 2013-2014.

WATER & WASTEWATER FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> 2011-2012	<u>BUDGET</u> 2012-2013	<u>BUDGET</u> 2013-2014
<u>PERSONAL SERVICES</u>				
5010	Salaries	\$ 860,338	\$ 911,307	\$ 982,318
5020	Longevity	13,359	14,715	14,325
5030	Overtime	46,329	47,300	47,300
5040	Insurance	160,814	167,000	167,000
5050	Social Security	69,046	75,983	81,294
5070	Uniforms	5,630	3,150	3,150
5080	Termination Pay	11,401	5,150	5,150
5090	Worker's Compensation	16,692	25,700	25,700
5100	Unemployment Compensation	17	400	400
5110	Retirement	191,022	203,813	214,768
5120	Special Qualification Pay	14,438	14,100	12,900
5130	Special Allowance	640	662	684
	SUB-TOTAL	\$ 1,389,726	\$ 1,469,280	\$ 1,554,989
<u>SUPPLIES</u>				
5210	Office Supplies	\$ 7,715	\$ 8,100	\$ 9,500
5240	Chemicals	121,829	170,900	128,000
5280	Fuel/Oil/Lubricants	51,163	58,000	57,000
5290	Household & Institutional	5,021	3,600	5,000
5320	Plumbing Supplies	328	-	250
5330	Electrical Supplies	1,998	3,700	3,500
5340	Motor Vehicle Repair Material	9,763	18,100	13,500
5350	Equipment Repair & Maintenance	21,832	23,500	32,500
5360	Miscellaneous Repair & Maintenance	315,972	399,000	340,000
5380	Doubtful Account Expense	39,638	40,000	40,000
	SUB-TOTAL	\$ 575,259	\$ 724,900	\$ 629,250
<u>CONTRACTUAL SERVICES</u>				
5520	Consultant	\$ -	\$ -	\$ -
5530	Engineering/Architectural	42,803	127,000	57,000
5540	Legal	21,022	55,000	20,000
5570	Telephone	20,829	20,000	21,000
5580	Postage	18,951	21,700	20,700
5590	Travel	8,579	11,950	11,500
5610	Printing & Binding	4,283	5,000	5,500
5620	Water	162,647	85,000	85,000
5630	Gas	4,458	8,400	4,700
5640	Electricity	516,252	585,000	570,000
5660	Equipment Repair & Maintenance	37,273	45,500	43,000
5710	Dues/Subscriptions/Memberships	3,894	3,130	4,500
5720	Franchise Fee	222,060	186,207	192,573
5740	Administrative Tax	494,976	478,487	833,633
5760	Rental Equipment	99,952	103,102	103,102
5770	Miscellaneous Contracted Services	334,696	423,400	377,150
5790	Depreciation Expense	1,219,580	1,242,546	1,219,578
	SUB-TOTAL	\$ 3,212,255	\$ 3,401,422	\$ 3,568,936
<u>CAPITAL OUTLAY</u>				
5830	Improvements Other Than Buildings	\$ 429,017	\$ 1,522,367	\$ 1,619,000
5840	Machinery & Equipment	-	139,000	3,500,600
	SUB-TOTAL	\$ 429,017	\$ 1,661,367	\$ 5,119,600
<u>DEBT SERVICE</u>				
5960	Principal Retirement	\$ 1,245,000	\$ 1,265,000	\$ 1,295,000
5970	Interest Expense	609,932	581,101	547,433
5980	Fiscal Charges	27,475	57,289	27,474
	SUB-TOTAL	\$ 1,882,407	\$ 1,903,390	\$ 1,869,907
	GRAND TOTAL	\$ 7,488,664	\$ 9,160,359	\$ 12,742,682

BILLING & COLLECTIONS DEPARTMENT – 60-51

2013-2014



60-51 BILLING AND COLLECTIONS

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$ 100,802	\$ 121,087	\$ 124,536
Supplies	4,156	5,500	4,000
Contractual Services	747,273	732,994	1,058,206
Doubtful Account	39,638	40,000	40,000
Depreciation	<u>2,006</u>	<u>2,005</u>	<u>2,005</u>
Sub-Total	<u>\$ 893,875</u>	<u>\$ 901,586</u>	<u>\$1,228,747</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$ 893,875</u>	<u>\$ 901,586</u>	<u>\$1,228,747</u>

Mission Statement

This office is responsible for billing and collections of water, sewer, and sanitation receivables for services rendered by the City of Sweetwater, and for keeping of proper records associated with these processes

Description

Duties of the Billing and Collections Department include processing of customer orders for the start and termination of utility services, receiving and processing utility payments on a daily basis, providing billing to customers on a once-a-month basis for water, sewer and sanitation services, collecting past due accounts, keeping accurate records on customer accounts, and modifications of the utility billing program.

Goals

1. To assist residential, commercial, and industrial customers in obtaining and determining water, sewer and sanitation services in a timely manner.
2. To maintain the financial integrity of the water and wastewater fund, and sanitation fund through prompt and accurate billing, collecting and accounting for utility payments for services provided, and the collecting of past due accounts.
3. To provide all services to the public in a courteous and prompt manner.
4. To provide Director of Distribution Systems full accounting of all needed meter maintenance at end of each month's meter reading cycle.
5. To provide monthly reporting of water consumption, number of customers, number of meters, and accounting of all meters to be pulled or plugged.

Objectives

1. To process all customer orders for start and termination of water, sewer, and sanitation services within one working day.
2. To bill all customers once a month for utility services with a 99% rate of accuracy.
3. To process utility payments and post to customer accounts the same day of receipt with 100% of accuracy.
4. To balance department collections at the end of each working day and deposit cash on a daily basis.
5. To maintain write-offs for bad debts at less than one percent of revenues.

60-51 BILLING AND COLLECTIONS

Indicators	2011-2012		Estimated 2012-2013	Targeted 2013-2014
	Projected	Actual		
Inputs				
1. Number of customer orders for start and termination processed	1,800	1,600	1,650	1,800
2. Number of utility bills prepared	51,000	50,000	55,000	55,000
Outputs				
1. % of customer orders for start and termination processed within one working day	100%	100%	100%	100%
2. % of utility bills without error	100%	100%	100%	100%
3. % of utility payments processed & posted to customer account the same day of receipt	100%	100%	100%	100%
4. Number of days that department collections were not balanced at the end of working day	0	0	0	0
Explanatory				
1. Minimum billing rates (water & sewer)				
a. Residential @ 2, 000 Gals.	\$43.02	\$43.02	\$43.02	\$43.02
b. Commercial @ 10,000 Gals.	\$133.89	\$133.89	\$133.89	\$133.89
c. Commercial 4" meter @ 30,000 Gals.	\$380.03	\$380.03	\$380.03	\$380.03
2. Total revenue from customer billing - water	\$4,700,000	\$5,100,000	\$4,200,000	\$6,000,000

Top Ten Water Users for FY 2013

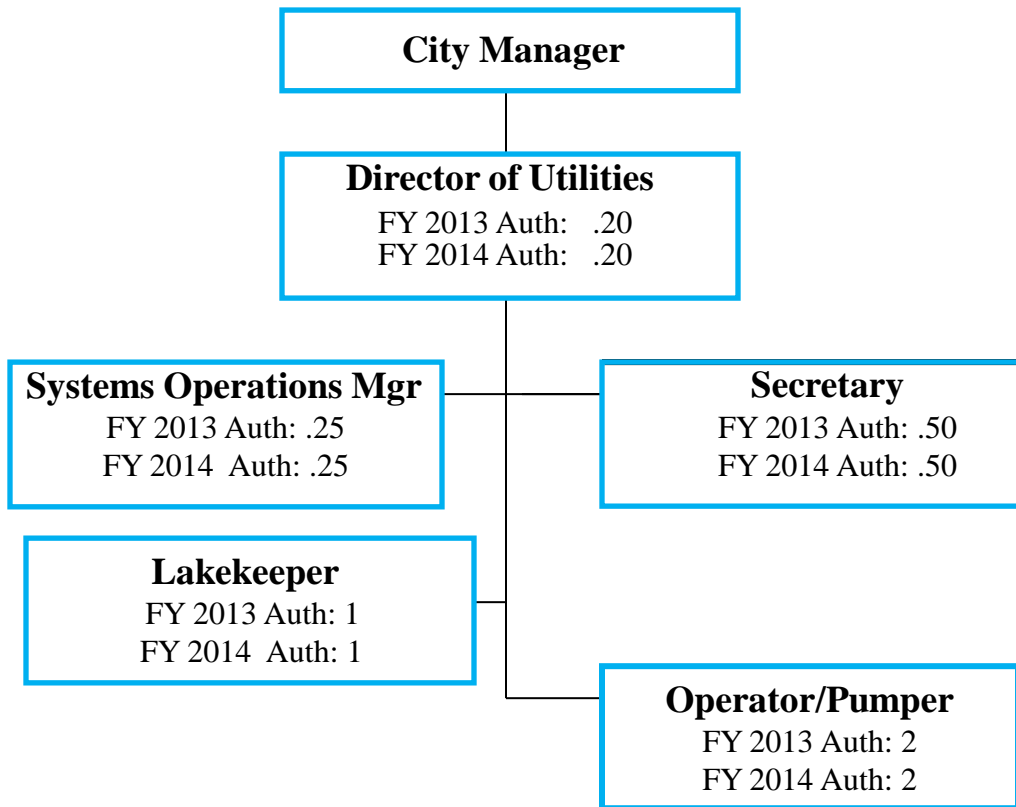
CONSUMER	ANNUAL CONSUMPTION
City of Bronte	86,711,000
United States Gypsum Co.	83,064,000
Bitter Creek Water Supply	69,709,000
Georgia Pacific	41,445,000
City of Roby	35,370,000
City of Trent	26,071,000
Sweetwater Independent School District	16,383,000
Sweetwater Housing Authority	12,550,000
Sweetwater 76 Truck Stop	8,018,000
Dunagin Transport	5,809,000

60-51 BILLING & COLLECTION
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 67,583	\$ 83,100	\$ 85,842
5020	Longevity	1,202	1,368	1,518
5030	Overtime	26	-	-
5040	Insurance	9,185	12,000	12,000
5050	Social Security	5,206	6,487	6,709
5080	Termination Pay	966	-	-
5090	Worker's Compensation	195	400	400
5110	Retirement	16,119	17,401	17,725
5130	Special Allowance	320	331	342
	<i>SUB-TOTAL</i>	<u>\$ 100,802</u>	<u>\$ 121,087</u>	<u>\$ 124,536</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 3,948	\$ 3,500	\$ 4,000
5360	Miscellaneous Repair & Maintenance	208	2,000	-
5380	Doubtful Account Expense	39,638	40,000	40,000
	<i>SUB-TOTAL</i>	<u>\$ 43,794</u>	<u>\$ 45,500</u>	<u>\$ 44,000</u>
<i>CONTRACTUAL SERVICES</i>				
5540	Legal	\$ -	\$ 35,000	\$ -
5570	Telephone	1,723	2,000	2,000
5580	Postage	15,035	16,000	15,000
5590	Travel	1,353	300	1,500
5610	Printing & Binding	1,853	4,500	2,500
5660	Equipment Repair & Maintenance	10,241	10,000	10,000
5720	Franchise Fee	222,060	186,207	192,573
5740	Administrative Tax	494,976	478,487	833,633
5770	Miscellaneous Contracted Services	32	500	1,000
5790	Depreciation Expense	2,006	2,005	2,005
	<i>SUB-TOTAL</i>	<u>\$ 749,279</u>	<u>\$ 734,999</u>	<u>\$ 1,060,211</u>
<i>CAPITAL OUTLAY</i>				
5840	Machinery & Equipment	\$ -	\$ -	\$ -
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u>\$ 893,875</u>	<u>\$ 901,586</u>	<u>\$ 1,228,747</u>

SOURCE OF SUPPLY DEPARTMENT – 60-52

2013-2014



60-52 SOURCE OF SUPPLY

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$ 208,665	\$215,618	\$225,076
Supplies	92,052	80,400	102,500
Contractual Services	673,032	689,602	657,472
Depreciation	<u>322,510</u>	<u>325,055</u>	<u>322,510</u>
Sub-Total	<u>1,296,259</u>	<u>1,310,675</u>	<u>1,307,558</u>
Capital Outlay	<u>-</u>	<u>113,000</u>	<u>1,400,000</u>
TOTAL	<u>\$1,296,259</u>	<u>\$ 1,423,675</u>	<u>\$2,707,558</u>

Mission Statement

To provide a quantity of acceptable raw water to the Water Treatment Plant, sufficient to meet the needs of the City and its contract customers. To maintain supply sources in a manner which meets the guidelines of regulatory agencies.

Activity Description

The Department operates the raw water delivery system, which supplies water for Sweetwater and its contract customers. Facilities are three City-owned lakes, four raw water pump stations, and associated distribution lines. The Department is also responsible for patrolling watersheds; operating three treated water pump stations, two (2) standpipes, four (4) ground storage tanks and one elevated storage tank, telemetry control and monitoring systems; 34 municipal water wells, 3 irrigation wells. Approximately 1310 acres City owned well field property and 1300 acres leased property. The Department is also responsible for approximately 514 active Lake Lot leases and the enforcement of City leases at all three lakes. This includes patrolling the lakes for illegal dumping and pumping of lake water. Also, the Department is responsible for the Emergency Dam Action Plan and maintenance of the dams.

Goals

1. To provide an increasing supply of acceptable raw water, allowing for better quality and better economy where possible.
2. To upgrade all three dams and spillways to a level which meets the requirements of the National Dam Safety Act and the Texas Commission on Environmental Quality.
3. To provide a continuous maintenance program to insure that the dams and spillways along with each pump and booster station are maintained and kept in an operable condition with a neat appearance.
4. To continually seek innovative ways to increase the efficiency and effectiveness of the raw and treated water pumping systems through more intensive monitoring and maintenance programs.
5. To intensify our Water Management Program through water conservation.
6. To enforce clean-up policies at all City-owned lakes.

Objectives

1. To search for potential means of conserving our present water supplies through water conservation measures and public education.
2. To continue to improve the dams and spillways where they will be in compliance with the National Dam Safety Act and Texas Commission on Environmental Quality. To continue the dam and spillway maintenance program more vigorously.

3. **To continue to upgrade the general and mechanical condition of all raw water pumping stations through a more intensified maintenance program.**
4. **To expand the "SCADA" System to include all phases of the department.**
5. **To utilize the Conservation and Drought Contingency Plan adopted by the City.**
6. **To develop the Hunter Wellfield by drilling 3 to 6 new municipal water wells and constructing a new water line.**



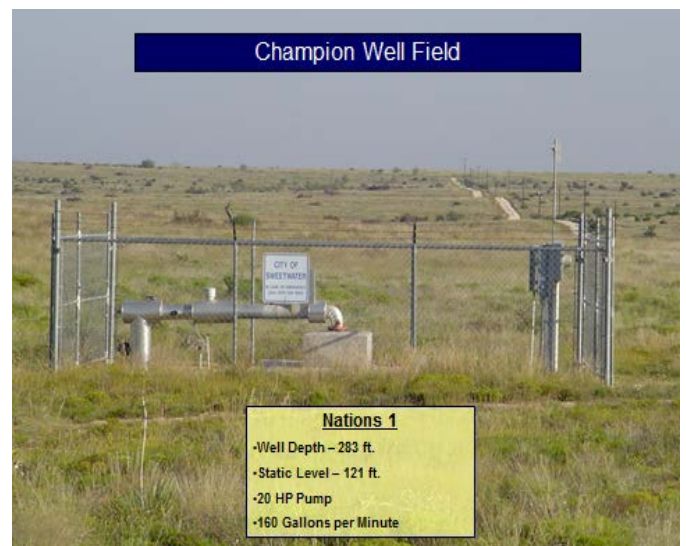
60-52 SOURCE OF SUPPLY

Indicators	2011-2012		Estimated 2012-2013	Targeted 2013-2014
	Projected	Actual		
Inputs:				
1. Miles of pipeline	93	93	93	93
2. Number of hours pumps are in operation:				
a. Oak Creek Reservoir (2 pumps)	2,080	1,387	2,080	2,080
b. Booster A	2,080	1,369	2,080	2,080
c. Booster B	2,080	1,353	2,080	2,080
d. Lake Sweetwater (1 pump)	2,500	2,630	2,700	2,700
3. Number of employee training hours	120	132	120	120
Outputs:				
1. Miles of pipeline maintained, repaired and inspected	93	93	93	93
2. Feet of new pipeline constructed	0	0	0	7500
3. Number of breaks, leaks and air reliefs repaired	5	15	5	10
4. Number of wells pulled for repairs	5	1	5	5
5. Number of power supplies and CPU's replace on wells	10	6	10	10
6. Total gallons pumped from area lakes				
a. Oak Creek Lake –Municipal Use	400,000,000	201,377,000	400,000,000	400,000,000
b. Wellfield	600,000,000	645,368,000	600,000,000	600,000,000
c. Lake Sweetwater – Golf Course Irrigation	50,000,000	71,000,000	75,000,000	75,000,000
7. Number of Dam inspections by engineers	3	3	3	3
Outcomes:				
1. Water supply below spillways as of September 30 (annually):				
a. Oak Creek Reservoir	10 feet	16 ft 5in	22 feet	26 feet
b. Lake Trammell	15 feet	8 ft 6 in	0 feet	0 feet
c. Lake Sweetwater	8 feet	17 ft 6 in	22 feet	26 feet
2. Annual rainfall on watershed for 12 month period ending on August 31:				
a. Oak Creek Reservoir	20 inches	26.88 inches	20 inches	20 inches
b. Lake Trammell	20 inches	29.32 inches	20 inches	20 inches
c. Lake Sweetwater	20 inches	28.3 inches	20 inches	20 inches

Oak Creek Lake – Surface Water Source



Champion Well Field – Ground Water Source

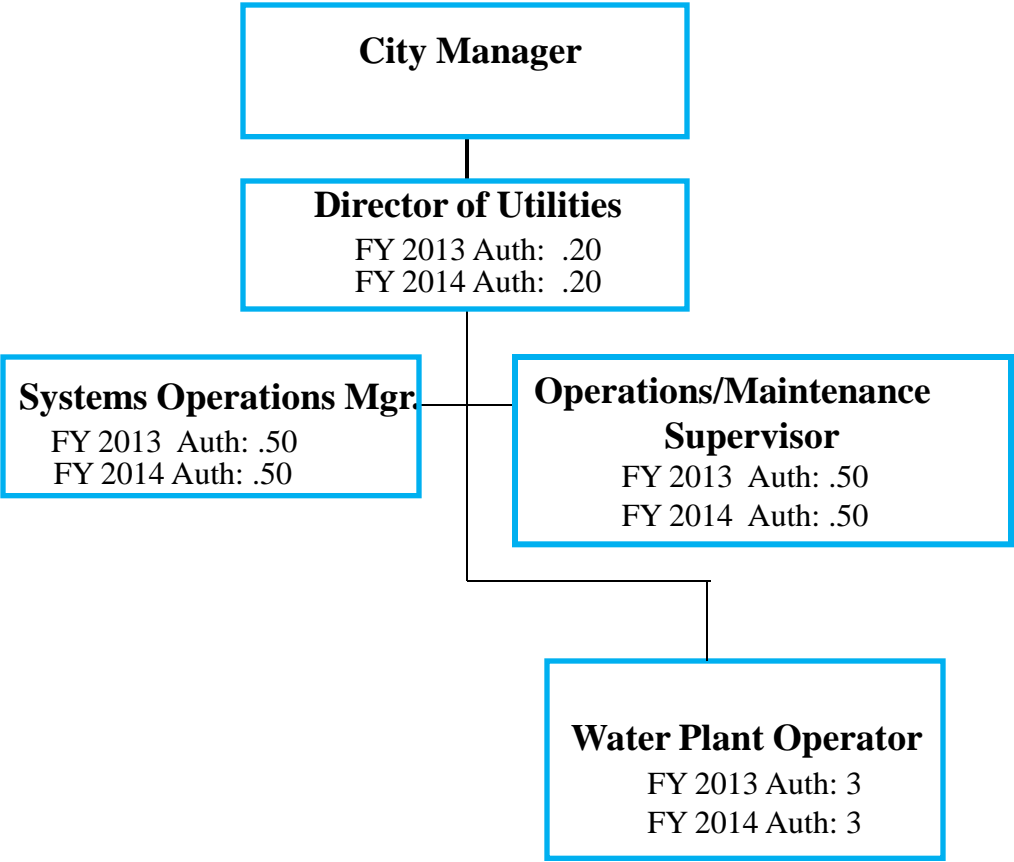


60-52 SOURCE OF SUPPLY
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
PERSONAL SERVICES				
5010	Salaries	\$ 137,028	\$ 139,910	\$ 146,778
5020	Longevity	1,365	1,542	1,819
5030	Overtime	393	2,000	2,000
5040	Insurance	23,357	23,500	23,500
5050	Social Security	10,507	11,300	11,893
5070	Uniforms	523	300	300
5080	Termination Pay	2,272	2,500	2,500
5090	Worker's Compensation	3,221	2,500	2,500
5110	Retirement	28,179	30,310	31,419
5120	Special Qualification Pay	1,500	1,425	2,025
5130	Special Allowance	320	331	342
	SUB-TOTAL	<u>\$ 208,665</u>	<u>\$ 215,618</u>	<u>\$ 225,076</u>
SUPPLIES				
5210	Office Supplies	\$ 856	\$ 500	\$ 1,000
5240	Chemicals	1,685	4,000	2,000
5280	Fuel/Oil/Lubricants	14,112	15,000	15,000
5290	Household & Institutional	4	400	-
5330	Electrical Supplies	499	1,500	1,500
5340	Motor Vehicle Repair Material	2,488	7,000	3,000
5350	Equipment Repair & Maintenance	449	2,000	-
5360	Miscellaneous Repair & Maintenance	71,959	50,000	80,000
	SUB-TOTAL	<u>\$ 92,052</u>	<u>\$ 80,400</u>	<u>\$ 102,500</u>
CONTRACTUAL SERVICES				
5530	Engineering/Architectural	\$ 12,697	\$ 20,000	\$ 20,000
5540	Legal	21,022	20,000	20,000
5570	Telephone	4,587	4,000	4,500
5580	Postage	479	500	500
5590	Travel	1,212	2,450	2,000
5620	Water	162,647	85,000	85,000
5630	Gas	-	500	-
5640	Electricity	358,169	400,000	400,000
5660	Equipment Repair & Maintenance	4,194	12,000	5,000
5710	Dues/Subscriptions/Memberships	613	680	1,000
5760	Rental Equipment	18,996	19,472	19,472
5770	Miscellaneous Contracted Services	88,416	125,000	100,000
5790	Depreciation Expense	322,510	325,055	322,510
	SUB-TOTAL	<u>\$ 995,542</u>	<u>\$ 1,014,657</u>	<u>\$ 979,982</u>
CAPITAL OUTLAY				
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ 1,400,000
5840	Machinery & Equipment	-	113,000	-
5850	Vehicles	-	-	-
5912	Special Engineering Fee	-	-	-
5914	Construction Cost	-	-	-
	SUB-TOTAL	<u>\$ -</u>	<u>\$ 113,000</u>	<u>\$ 1,400,000</u>
	GRAND TOTAL	<u>\$ 1,296,259</u>	<u>\$ 1,423,675</u>	<u>\$ 2,707,558</u>

WATER PURIFICATION DEPARTMENT – 60-53

2013-2014



60-53 PURIFICATION PLANT

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$264,869	\$262,233	\$315,654
Supplies	179,597	233,700	190,250
Contractual Services	144,598	213,785	176,785
Depreciation	<u>341,313</u>	<u>361,141</u>	<u>341,313</u>
Sub-Total	<u>930,377</u>	<u>1,070,859</u>	<u>1,024,002</u>
Capital Outlay	-	-	<u>3,419,600</u>
TOTAL	<u>\$930,377</u>	<u>\$1,070,859</u>	<u>\$4,443,602</u>

Mission Statement

To provide potable water for use by the City's residential, commercial, industrial, and wholesale contracting customers and to do so in a manner which meets or exceeds requirements of regulatory agencies.

Description

The department operates the water treatment plant, which receives raw water from the City's two of three reservoirs and water well field. Responsibilities included are the operation and preventive maintenance of the water plant; daily laboratory testing of plant process efficiency, and continual bacteriological and chemical sampling of the distribution system, to meet requirements of the Texas Commission on Environmental Quality. The plant is operated 8 hours per day, 5 days per week by operators who are certified and licensed by the TCEQ. After 5 pm and on the weekends the operators control the plant through laptops that have remote SCADA capabilities.

Goals

1. To improve the efficiency and quality of operation and maintenance efforts in the Water Treatment Plant.
2. To assure that the City's water supply remains adequate in quantity and that it exceeds the minimum quality required by the Texas Commission on Environmental Quality.
3. To continue upgrading the treatment process to meet new regulations by the Texas Commission on Environmental Quality and to do maintenance program with the least amount of cost of producing 1,000 gallons of water.
4. To continue the emphasis on formal training of operators, both for license renewal and upgrading for more efficient operation of the facilities.
5. To continue the cross-training program between Water and Wastewater Plant operators.

Objectives:

1. To meet regulations issued by the Texas Commission on Environmental Quality.
2. To provide continuing education for plant personnel in order to operate the Water Treatment Plant more efficiently.
3. Continue cross-training program for Water and Wastewater Plant Operators.
4. To continue to utilize the Water Conservation and Drought Contingency Plan adopted by City of Sweetwater.

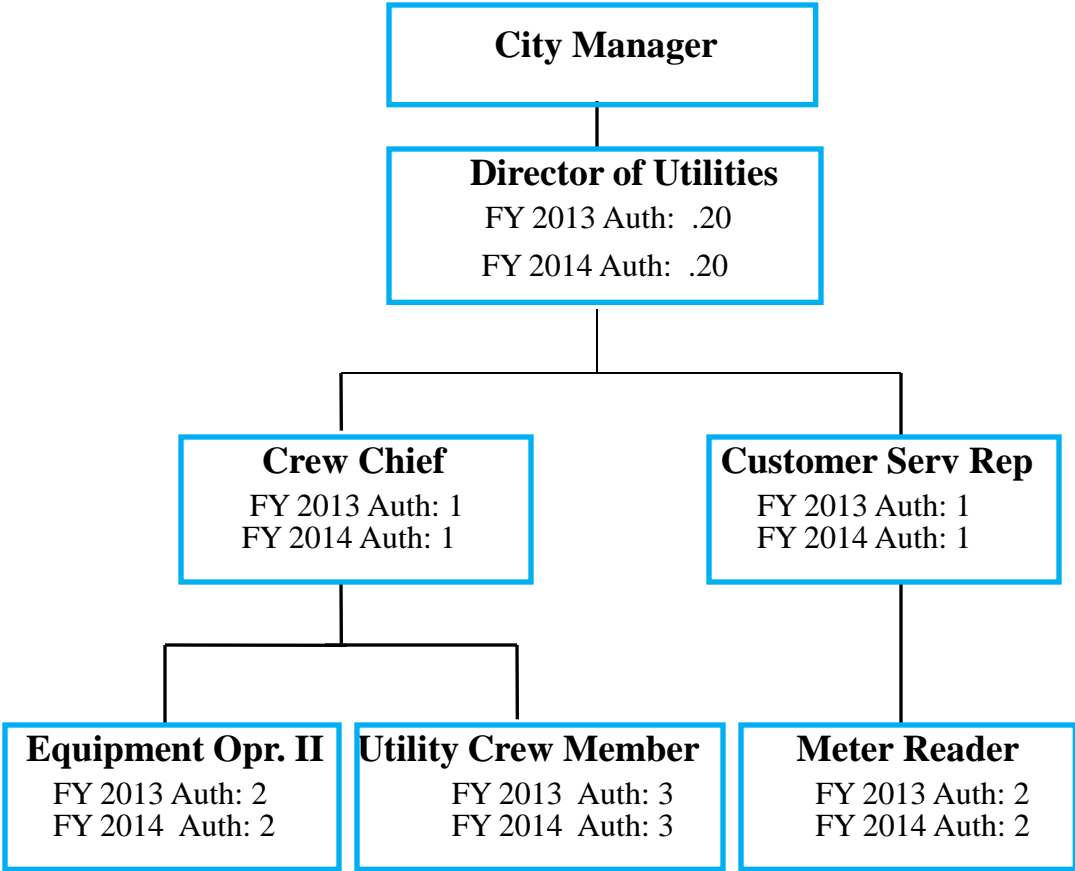
60-53 PURIFICATION PLANT

	2011-2012 <u>Projected</u>	2011-2012 <u>Actual</u>	Estimated <u>2012-2013</u>	Targeted <u>2013-2014</u>
Indicators				
Inputs:				
1. Number of treatment plants	1	1	1	1
2. Number of water tests submitted to authorities	350	350	350	350
3. Number of training hours	180	132	180	180
Outputs:				
1. Number of daily lab tests performed by operators	50	50	50	50
2. Average chlorine residual	3.5	3.1	3.5	3.5
3. Total gallons treated	850,000,000	847,000,000	850,000,000	875,000,000
Outcomes:				
1. Percentage of surface water used	40%	24%	40%	40%
2. Percentage of ground water used	60%	76%	60%	60%
3. Totalled metered gallons (water office)	775,000,000	662,000,000	750,000,000	800,000,000
4. Percent water loss	10%	12%	10%	10%
Efficiency				
1. Average daily demand:				
a. October	1,600,000	2,183,000	2,000,000	2,000,000
b. November	1,600,000	1,929,000	2,000,000	2,000,000
c. December	1,600,000	1,788,000	2,000,000	2,000,000
d. January	1,600,000	1,820,000	1,600,000	2,000,000
e. February	1,600,000	1,939,000	1,600,000	2,000,000
f. March	1,600,000	2,077,000	1,600,000	2,000,000
g. April	1,600,000	2,424,000	1,600,000	2,000,000
h. May	2,000,000	2,792,000	2,000,000	2,700,000
i. June	2,200,000	2,639,000	2,200,000	2,700,000
j. July	2,200,000	2,850,000	2,200,000	3,200,000
k. August	2,300,000	2,843,000	2,300,000	3,300,000
l. September	2,300,000	2,471,000	2,300,000	3,300,000
2. Maximum daily demand	3,000,000	3,841,000	3,000,000	3,300,000
3. Storage Tanks & Distribution Lines				
Capacity	6.5 MGD	6.5 MGD	6.5 MGD	6.5 MGD
4. Treatment plant capacity				
Treatment plant capacity	8.0 MGD	8.0 MGD	8.0 MGD	8.0 MGD
5. Population served by City's Water Treatment Plant, includes				
Wholesale	13,800	13,800	13,800	13,800

60-53 PURIFICATION PLANT
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
PERSONAL SERVICES				
5010	Salaries	\$ 157,580	\$ 159,699	\$ 201,549
5020	Longevity	1,854	2,131	2,188
5030	Overtime	11,452	10,500	10,500
5040	Insurance	34,729	32,000	32,000
5050	Social Security	12,634	13,443	16,672
5070	Uniforms	1,266	700	700
5080	Termination Pay	2,805	400	400
5090	Worker's Compensation	2,477	4,300	4,300
5110	Retirement	37,234	36,060	44,045
5120	Special Qualification Pay	2,838	3,000	3,300
	SUB-TOTAL	<u>\$ 264,869</u>	<u>\$ 262,233</u>	<u>\$ 315,654</u>
SUPPLIES				
5210	Office Supplies	\$ 1,843	\$ 3,000	\$ 3,000
5240	Chemicals	83,360	115,000	85,000
5280	Fuel/Oil/Lubricants	5,533	6,000	6,000
5290	Household & Institutional	2,802	1,500	3,000
5320	Plumbing Supplies	328	-	250
5330	Electrical Supplies	954	1,200	1,000
5340	Motor Vehicle Repair Material	1,021	2,000	2,000
5350	Equipment Repair & Maintenance	4,376	10,000	10,000
5360	Miscellaneous Repair & Maintenance	79,380	95,000	80,000
	SUB-TOTAL	<u>\$ 179,597</u>	<u>\$ 233,700</u>	<u>\$ 190,250</u>
CONTRACTUAL SERVICES				
5530	Engineering/Architectural	\$ 20,821	\$ 55,000	\$ 20,000
5570	Telephone	5,216	5,000	5,000
5580	Postage	3,302	5,000	5,000
5590	Travel	2,800	3,000	3,000
5610	Printing & Binding	2,373	500	3,000
5630	Gas	2,247	2,200	2,000
5640	Electricity	17,548	25,000	20,000
5660	Equipment Repair & Maintenance	2,862	2,500	3,000
5710	Dues/Subscriptions/Memberships	948	800	1,000
5760	Rental Equipment	13,792	14,785	14,785
5770	Miscellaneous Contracted Services	72,689	100,000	100,000
5790	Depreciation Expense	341,313	361,141	341,313
	SUB-TOTAL	<u>\$ 485,911</u>	<u>\$ 574,926</u>	<u>\$ 518,098</u>
CAPITAL OUTLAY				
5840	Machinery & Equipment	\$ -	\$ -	\$ 3,419,600
	SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,419,600</u>
	GRAND TOTAL	<u><u>\$ 930,377</u></u>	<u><u>\$ 1,070,859</u></u>	<u><u>\$ 4,443,602</u></u>

WATER DISTRIBUTION DEPARTMENT – 60-54 2013-2014



60-54 WATER DISTRIBUTION

	ACTUAL <u>2011-2012</u>	BUDGET <u>2012-2013</u>	BUDGET <u>2013-2014</u>
Personal Services	\$441,434	\$483,051	\$496,506
Supplies	146,004	217,000	157,000
Contractual Services	91,885	127,743	108,443
Depreciation	<u>175,535</u>	<u>175,948</u>	<u>175,534</u>
Sub-Total	<u>854,858</u>	<u>1,003,742</u>	<u>937,483</u>
Capital Outlay	<u>59,236</u>	<u>996,858</u>	<u>174,000</u>
TOTAL	<u>\$914,094</u>	<u>\$2,000,600</u>	<u>\$1,111,483</u>

Mission Statement

To upgrade and maintain all pipelines in the Water Distribution System, while at the same time, deliver quality water at the best possible pressure for customer satisfaction and fire protection.

Activity Description

The department is responsible for the operation and maintenance of the Water Distribution System. Included in the department's responsibilities are all piping, valves, fittings, fire hydrants, water metering equipment, distribution pump stations, and storage facilities. At all times, a minimum of two people are ON-CALL for emergency response to system and customer problems. The customer service and meter reading sections are also part of this department.

Goals

1. To at all times keep the system at the highest possible level to maximize the service to the public, with a minimum amount of service interruptions as possible.
2. Continue the main change-out program in order to reduce leaks, produce better pressure, provide fire protection, to eliminate dead ends and improve the overall quality of water provided to the public.
3. Continue the hydrant and valve replacement program.
4. Continue serving the public in the highest and most professional manner possible. This also includes trying to meet all customer needs in a timely manner.
5. To repair all leaks in a timely manner with a minimum amount of disruption as possible.
6. To continue seeking methods of maintaining operation efficiency.
7. Continue a detail mapping system for the Distribution Department, showing the main valve location which would include all system modifications.
8. To continue the emphasis on formal training of Water Distribution personnel, which include upgrading and renewal of licenses as mandated by Texas Commission on Environmental Quality. This in turn improves the daily operation efficiency of the Water Distribution Systems.

Objectives

1. To focus on the main change-out program to eliminate low-pressure problems, leaks, and dead ends.
2. To continue the valve and hydrant replacement program.
3. To continue the meter replacement program ensuring a high level of operation.
4. To repair, reduce, and eliminate leaks in a timely manner to conserve water and minimize interruptions to the system.
5. To maintain a good public relations and "follow-up" program.

60-54 WATER DISTRIBUTION

6. To continue the field work on valve locations in order that the Distribution maps be as detailed as possible.
7. To provide continuing education for Water Distribution personnel. This education provides a more efficient and safer Distribution System that benefits the City of Sweetwater and the public.
8. Replace elevated storage tank in FY 2014 at a cost of \$1,700,000.
9. Take advantage of TCDP grants for water line improvements.

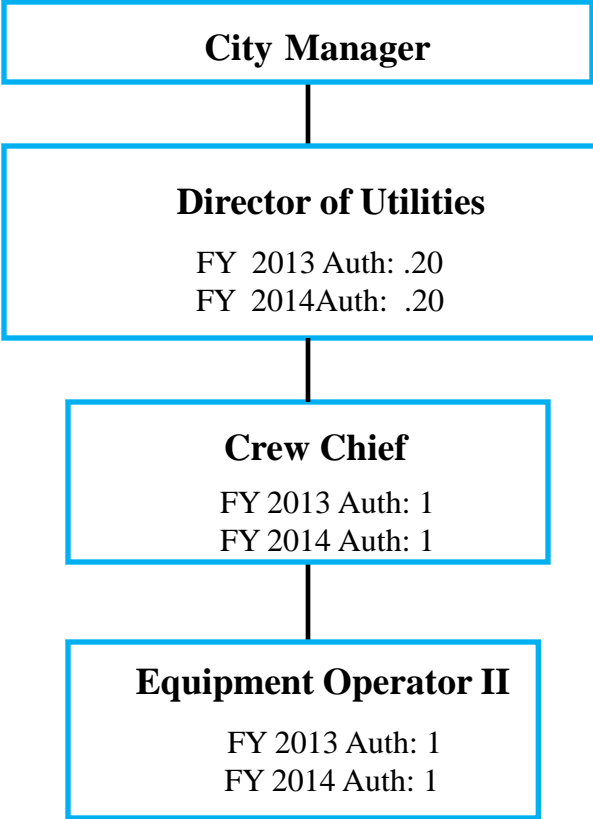
Indicators	2011-2012		Estimated	Targeted
	<u>Projections</u>	<u>Actual</u>	<u>2012-2013</u>	<u>2013-2014</u>
Inputs:				
1. Number of fire hydrants	439	439	442	447
2. Number of dead end hydrants flushed annually	276	276	265	265
3. Number of water meters in service	4,650	4,551	4,650	4,700
4. Miles of potable water line	98	98	98.5	99.5
5. Miles of raw water line (includes well field and three lakes)	93	93	93	94.5
6. Number of employee hours	120	100	140	140
Outputs:				
1. Number of fire hydrants installed or replaced	10	6	10	10
2. Number of water meters installed or replaced	200	208	250	250
3. Miles of water line maintained, repaired and inspected	190.7	190.7	191.5	192.5
4. Feet of old water line replaced:				
a. Small Main (less than 3")	2,000	1,700	2,000	2,000
b. Larger Main (greater than 3")	1,000	960	1,000	1,000
5. Feet of new water line constructed	1,000	0	1,500	2,500
6. Number of new services connected:				
a. Residential	15	2	15	15
b. Commercial	5	1	5	5
7. Number of leaks repaired	50	75	50	50
8. Number of calls about interrupted services	1,200	1,095	1,200	1,200
9. Valves replaced or installed	25	4	25	25
10. Number of services repaired or replaced	35	23	35	25
11. Days/month to read water meters	15	18	12	12
12. Large meters (2" & up) tested on an annual basis	34	34	50	55

60-54 WATER DISTRIBUTION

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 273,143	\$ 296,091	\$ 307,234
5020	Longevity	4,094	4,461	4,628
5030	Overtime	16,055	20,000	20,000
5040	Insurance	50,046	54,500	54,500
5050	Social Security	22,099	24,821	25,686
5070	Uniforms	2,333	1,300	1,300
5080	Termination Pay	3,496	-	-
5090	Worker's Compensation	7,126	11,000	11,000
5100	Unemployment Compensation	17	400	400
5110	Retirement	58,700	66,578	67,858
5120	Special Qualification Pay	4,325	3,900	3,900
	<i>SUB-TOTAL</i>	<u>\$ 441,434</u>	<u>\$ 483,051</u>	<u>\$ 496,506</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 623	\$ 100	\$ 1,000
5240	Chemicals	61	400	-
5280	Fuel/Oil/Lubricants	17,982	20,000	20,000
5290	Household & Institutional	1,081	500	1,000
5340	Motor Vehicle Repair Material	3,589	5,000	5,000
5350	Equipment Repair & Maintenance	7,255	6,000	10,000
5360	Miscellaneous Repair & Maintenance	115,413	185,000	120,000
	<i>SUB-TOTAL</i>	<u>\$ 146,004</u>	<u>\$ 217,000</u>	<u>\$ 157,000</u>
<i>CONTRACTUAL SERVICES</i>				
5530	Engineering/Architectural	\$ 6,292	\$ 40,000	\$ 10,000
5570	Telephone	2,029	2,000	2,000
5590	Travel	2,111	3,000	3,000
5610	Printing & Binding	57	-	-
5630	Gas	72	700	700
5640	Electricity	727	10,000	10,000
5660	Equipment Repair & Maintenance	9,389	10,000	10,000
5710	Dues/Subscriptions/Memberships	1,589	800	1,500
5760	Rental Equipment	40,236	41,243	41,243
5770	Miscellaneous Contracted Services	29,383	20,000	30,000
5790	Depreciation Expense	175,535	175,948	175,534
	<i>SUB-TOTAL</i>	<u>\$ 267,420</u>	<u>\$ 303,691</u>	<u>\$ 283,977</u>
<i>CAPITAL OUTLAY</i>				
5830	Improvements Other Than Buildings	\$ 59,236	\$ 996,858	\$ 174,000
	<i>SUB-TOTAL</i>	<u>\$ 59,236</u>	<u>\$ 996,858</u>	<u>\$ 174,000</u>
	 <i>GRAND TOTAL</i>	 <u>\$ 914,094</u>	 <u>\$ 2,000,600</u>	 <u>\$ 1,111,483</u>

**WASTEWATER COLLECTION DEPARTMENT – 60-55
2013-2014**



60-55 WASTEWATER COLLECTION

	ACTUAL <u>2011-2012</u>	BUDGET <u>2012-2013</u>	BUDGET <u>2013-2014</u>
Personal Services	\$ 129,044	\$134,888	\$139,483
Supplies	28,311	42,000	43,000
Contractual Services	38,449	38,484	44,334
Depreciation	<u>40,612</u>	<u>40,793</u>	<u>40,612</u>
 Sub-Total	 <u>236,416</u>	 <u>256,165</u>	 <u>267,429</u>
 Capital Outlay	 <u>369,781</u>	 <u>525,509</u>	 <u>45,000</u>
 TOTAL	 <u>\$ 606,197</u>	 <u>\$781,674</u>	 <u>\$312,429</u>

Mission Statement

To insure efficient collection and delivery of all wastewater to the Wastewater Treatment Plant, with as little interference as possible.

Description

The department is responsible for the operation and maintenance of the wastewater collection system. The department is involved in making new sewer taps, installing new sewer lines, cleaning collection lines, repairing or replacing damaged mains, manholes and service connections. The department has two full time employees.

Goal

1. To maintain the collection system in a manner that provides reliable service.
2. To repair, replace, and install a set amount of new manholes to the system each year that would allow better accessibility to the collection system.
3. Educate the public in ways to reduce abuse to the Collection system.
4. To investigate abnormal conditions and locate the cause and make necessary repairs.
5. To continually perform system maintenance and reduce the number of causes that account for interruptions to the public.
6. To continue the emphasis on formal training of Wastewater Collection personnel, which include upgrading and renewal of licenses as mandated by Texas Commission on Environmental Quality. This in turns improves the daily operation efficiency of the Wastewater Collection Systems.

Objectives

1. To respond to all collection problems promptly.
2. To continue the preventative maintenance program to cut down on line stoppages.
3. To replace problem service lines as we become aware of them.
4. To construct extensions to the system as necessary.
5. To install manholes and clean-outs as needed.
6. To continue program to update sewer maps to include new manholes and mains.
7. To repair or replace main lines in problem areas.
8. To reduce inflow and infiltration to the system.
9. To provide continuing education for Wastewater Collection personnel. This education provides a more efficient and safer Wastewater Collection System that benefits the City of Sweetwater and the public.

60-55 WASTEWATER COLLECTION

10. Take advantage of Texas Community Development Block Grant for sewer line improvements.

Effectiveness and Efficiency

1. In FY 2012, the City received \$225,000 funding from a Texas Community Development Block Grant for sewer line improvements. The total value of the project was \$275,000 with a cost to the City of \$50,000. These improvements updated the City's infrastructure at a fraction of the total cost.

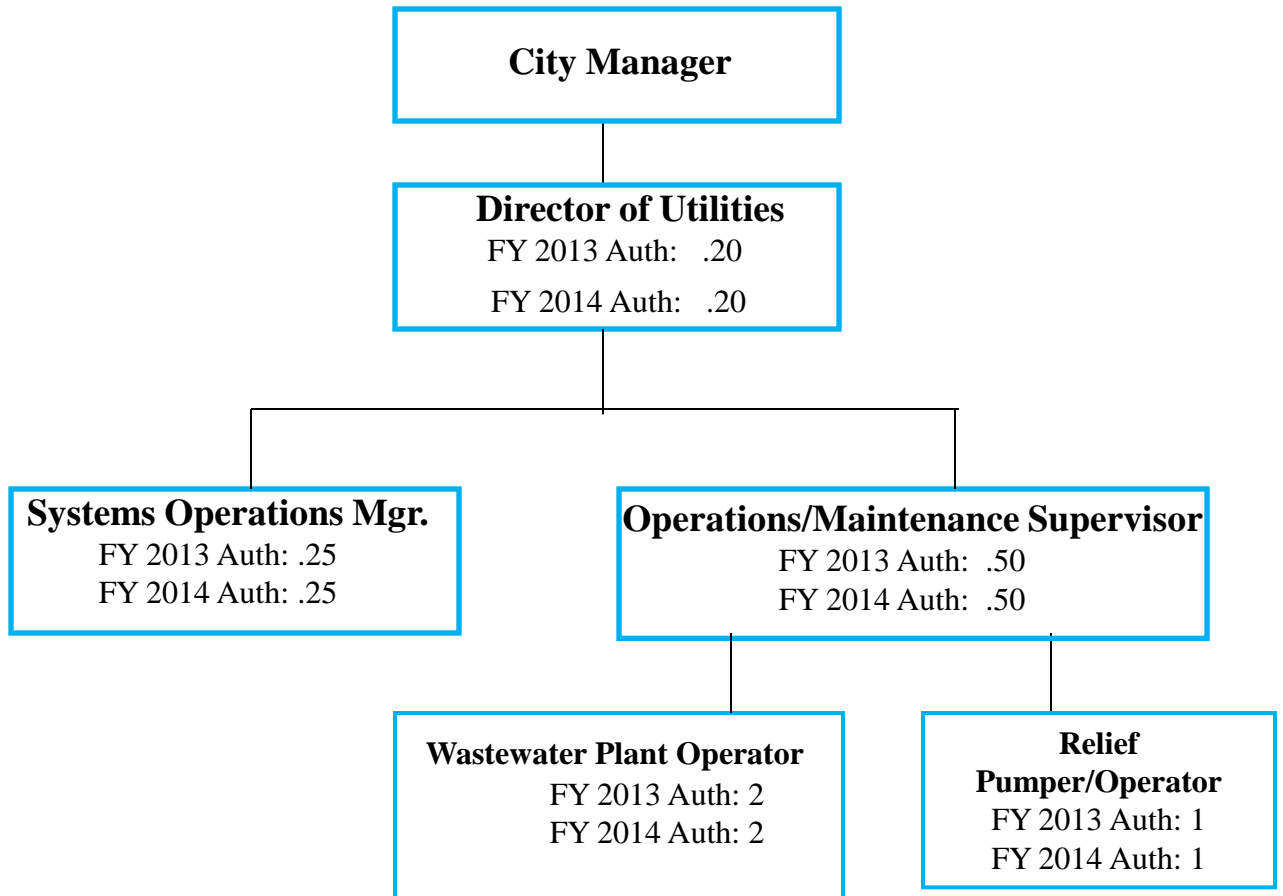
Indicators	<u>2011-2012</u>		Estimated	Targeted
	<u>Projected</u>	<u>Actual</u>	<u>2012-2013</u>	<u>2013-2014</u>
<u>Inputs:</u>				
1. Miles of infrastructure (pipeline)	122.1	122.1	123	123.5
2. Total hours of employee training	40	12	40	40
1. Miles of sewer pipe maintained, repaired inspected	122.3	122.1	123	123.5
2. Number of feet of new sewer constructed	1,000	0	4,750	1,000
3. Number of new services connected	20	4	20	20
4. New manholes constructed	10	3	10	10
5. Number of services replaced or repaired	15	32	30	
6. Number of manholes and clean-outs	1,160	1,163	1,168	1,175
<u>Outcomes:</u>				
1. Number of sewer stoppages	25	17	25	25
2. Average response time	.75 hour	.75 hour	.75 hour	.75 hour
3. Existing manholes repaired	10		10	10
4. Sewer maintenance performed per 1000 feet	225	263	225	225
<u>Efficiency:</u>				
1. Percentage of repairs completed within goal time	98	98	98	98

60-55 WASTEWATER COLLECTION
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>	
PERSONAL SERVICES				
5010	Salaries	\$ 77,971	\$ 80,718	\$ 84,402
5020	Longevity	1,514	1,646	1,778
5030	Overtime	7,350	7,000	7,000
5040	Insurance	14,210	15,000	15,000
5050	Social Security	6,576	6,986	7,277
5070	Uniforms	497	350	350
5080	Termination Pay	686	750	750
5090	Worker's Compensation	1,562	2,500	2,500
5110	Retirement	17,478	18,738	19,226
5120	Special Qualification Pay	1,200	1,200	1,200
	SUB-TOTAL	\$ 129,044	\$ 134,888	\$ 139,483
SUPPLIES				
5210	Office Supplies	\$ -	\$ -	\$ -
5240	Chemicals	538	1,500	1,000
5280	Fuel/Oil/Lubricants	7,736	12,000	10,000
5290	Household & Institutional	111	200	-
5340	Motor Vehicle Repair Material	1,344	3,300	2,000
5350	Equipment Repair & Maintenance	7,329	3,000	10,000
5360	Miscellaneous Repair & Maintenance	11,253	22,000	20,000
	SUB-TOTAL	\$ 28,311	\$ 42,000	\$ 43,000
CONTRACTUAL SERVICES				
5530	Engineering/Architectural	\$ 385	\$ 7,000	\$ 2,000
5570	Telephone	879	2,000	1,000
5590	Travel	395	1,350	1,000
5660	Equipment Repair & Maintenance	3,955	6,000	5,000
5710	Dues/Subscriptions/Memberships	322	300	500
5760	Rental Equipment	14,472	14,834	14,834
5770	Miscellaneous Contracted Services	18,041	7,000	20,000
5790	Depreciation Expense	40,612	40,793	40,612
	SUB-TOTAL	\$ 79,061	\$ 79,277	\$ 84,946
CAPITAL OUTLAY				
5830	Improvements Other Than Buildings	\$ 369,781	\$ 525,509	\$ 45,000
	SUB-TOTAL	\$ 369,781	\$ 525,509	\$ 45,000
	GRAND TOTAL	\$ 606,197	\$ 781,674	\$ 312,429

WASTEWATER TREATMENT DEPARTMENT – 60-56

2013-2014



60-56 WASTEWATER TREATMENT

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$244,912	\$252,403	\$253,734
Supplies	85,501	106,300	92,500
Contractual Services	296,288	355,368	302,968
Depreciation	<u>337,604</u>	<u>337,604</u>	<u>337,604</u>
Sub-Total	<u>964,305</u>	<u>1,051,675</u>	<u>986,806</u>
Capital Outlay	<u>-</u>	<u>26,000</u>	<u>81,000</u>
TOTAL	<u>\$964,305</u>	<u>\$1,077,675</u>	<u>\$1,067,806</u>

Mission Statement

To provide proper treatment of all wastewater received from the Sweetwater collection system and monitor appropriate disposal of plant effluent according to state and federal agency requirements. To provide oversight of all industrial waste discharges, in keeping with the City Code of Ordinances for such wastewater.

Description

The department is responsible for the operation of the Wastewater Treatment Plant, which treats the wastewater from the Sweetwater collection system. The plant operates 8 hours per day, 5 days per week, with operators on duty after 5 p.m. and on the weekends. The operators have control of the plant through laptops that have remote SCADA system capabilities. All operators are certified by the Texas Commission on Environmental Quality. The department has three employees. Treated effluent is discharged to Sweetwater Creek and can be utilized for irrigation at a nearby City owned farm. Operators are responsible for maintaining the irrigation "Pivot System" and repairs to the irrigation piping from the plant to the farm to keep effluent contained according to TCEQ Rules and Regulations. Operators are also responsible for proper operation of the Wastewater Treatment Plant to meet State mandated regulations. This is done by proper operations of the plant and extensive lab analysis to stay within the State mandated parameters.

Goals

1. To insure that all collected wastewater is treated at or better than the level of treatment required by regulatory agencies.
2. To treat all wastewater in the most cost-efficient manner possible within appropriate operational guidelines.
3. To minimize deterioration of treatment facilities through equipment upgrading on a continuous basis, and through implementation of effective operations and maintenance procedures.
4. To continue improvements on the City owned farm to ensure proper irrigation and management practices.

Objectives

1. Continue renovation of worn and defective equipment to a level of operation which was intended by original design.
2. Continue to develop and implement a more thorough operational and preventive and predictable maintenance procedures, along with related record-keeping.
3. To continue the emphasis on formal training of operators, both for license renewal and upgrading, and for more effective operation of facilities.
4. To continue a cross-training program between the water and wastewater plant operators.
5. Work closely with the feasibility study on the possible use of wastewater for industrial purposes.
6. To continue improvements on City owned farm used for irrigation.

60-56 WASTEWATER TREATMENT

Indicators	2011-2012		Estimated 2012-2013	Targeted 2013-2014
	<u>Projected</u>	<u>Actual</u>		
Inputs:				
1. Cost per capita of wastewater treated (based on 10,000 gallons)	\$48.75	\$48.75	\$48.75	\$48.75
2. Number of treatment plants	1	1	1	1
3. Treatment capacity of plant	2.2MGD	2.2 MGD	2.2 MGD	2.2 MGD
4. Number of training hours	80	90	80	80
Outputs:				
1. Amount of wastewater treated	450,000,000	317,720,000	365,000,000	400,000,000
2. Number of hours belt press is operated/month	50	45	50	60
3. Dry tons of sludge produced on an annual basis	300	279	300	325
4. Average daily flow treated (gallons)	1,000,000	868,000	1,000,000	1,250,000
Outcomes:				
1. Number gallons discharged	350,000,000	285,380,000	325,000,000	350,000,000
2. Number of gallons of effluent used for irrigation	25,000,000	33,260,000	150,000,000	150,000,000
3. Number of gallons of effluent used for plant operations	5,000,000	6,500,000	6,000,000	6,000,000
4. Maximum 2 hr. peak flow allowed by TCEQ (gallons)	5,556	5,556	5,556	5,556
5. Daily Avg. of 2 hr. peak flow	1,645	1,645	1,645	1,645
6. Annual average CBOD demand On effluent	4.0	2.8	3.0	3.0
7. Weekly lab test required by TCEQ	20	20	20	20
8. Number of process control lab Tests performed annually	420	420	420	420
Explanatory:				
1. Population served	11,450	10,900	10,900	10,900
2. Square miles served	8.9	8.9	8.9	8.9
3. Percentage of City's population served by sewer	92%	92 %	92%	92%

60-56 WASTEWATER TREATMENT
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 147,033	\$ 151,789	\$ 156,513
5020 Longevity	3,330	3,567	2,394
5030 Overtime	11,053	7,800	7,800
5040 Insurance	29,287	30,000	30,000
5050 Social Security	12,024	12,946	13,057
5070 Uniforms	1,011	500	500
5080 Termination Pay	1,176	1,500	1,500
5090 Worker's Compensation	2,111	5,000	5,000
5110 Retirement	33,312	34,726	34,495
5120 Special Qualification Pay	4,575	4,575	2,475
<i>SUB-TOTAL</i>	<u>\$ 244,912</u>	<u>\$ 252,403</u>	<u>\$ 253,734</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 445	\$ 1,000	\$ 500
5240 Chemicals	36,185	50,000	40,000
5280 Fuel/Oil/Lubricants	5,800	5,000	6,000
5290 Household & Institutional	1,023	1,000	1,000
5330 Electrical Supplies	545	1,000	1,000
5340 Motor Vehicle Repair Material	1,321	800	1,500
5350 Equipment Repair & Maintenance	2,423	2,500	2,500
5360 Miscellaneous Repair & Maintenance	37,759	45,000	40,000
<i>SUB-TOTAL</i>	<u>\$ 85,501</u>	<u>\$ 106,300</u>	<u>\$ 92,500</u>
<i>CONTRACTUAL SERVICES</i>			
5530 Engineering/Architectural	\$ 2,608	\$ 5,000	\$ 5,000
5570 Telephone	6,395	5,000	6,500
5580 Postage	135	200	200
5590 Travel	708	1,850	1,000
5630 Gas	2,139	5,000	2,000
5640 Electricity	139,808	150,000	140,000
5650 Building Repair & Maintenance	-	-	-
5660 Equipment Repair & Maintenance	6,632	5,000	10,000
5710 Dues/Subscriptions/Memberships	422	550	500
5760 Rental Equipment	12,456	12,768	12,768
5770 Miscellaneous Contracted Services	124,985	170,000	125,000
5790 Depreciation Expense	337,604	337,604	337,604
<i>SUB-TOTAL</i>	<u>\$ 633,892</u>	<u>\$ 692,972</u>	<u>\$ 640,572</u>
<i>CAPITAL OUTLAY</i>			
5840 Machinery & Equipment	\$ -	\$ 26,000	\$ 81,000
<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ 26,000</u>	<u>\$ 81,000</u>
 <i>GRAND TOTAL</i>	 <u><u>\$ 964,305</u></u>	 <u><u>\$ 1,077,675</u></u>	 <u><u>\$ 1,067,806</u></u>

60-57 2011 BOND REFUND DEBT SERVICE

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Debt Service Interest & Fees	\$172,969	\$187,327	\$140,912
Principal Retirement	<u>870,000</u>	<u>880,000</u>	<u>900,000</u>
TOTAL	<u>\$1,042,969</u>	<u>\$1,067,327</u>	<u>\$1,040,162</u>

Mission Statement

Combination Tax and Revenue Refunding Bonds, Series 2011 were issued on August 10, 2011 for the purpose of refunding a portion of the City's outstanding obligations for interest cost savings and to pay costs of the issuance of the obligations. These bonds replace Certificates of Obligation, Series 1997, 1998 and 1999A. Series 1997 and 1998 were issued for the purpose of improving and extending the City's existing sewer system. Series 1999A were issued through the Texas Water Development Board for the purpose of planning, designing and construction of a water supply project. The project included: 1) constructing a new 8.0 MGD water treatment plant to increase water treatment plant capacity, to address secondary contaminant levels for sulfates, and to improve the disinfection process; and 2) rehabilitating 8 existing wells, constructing 8 new water supply wells, a well collection piping system, ground storage tank, transfer pump station, and controls in the Nena Lucia Well Field.

Description

Combination Tax and Revenue Refunding Bonds, Series 2011 were issued in August, 2011 in the amount of \$7,765,000. Annual installments of principal are due and payable on August 15 of each year as follows:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2012	\$870,000	2017	\$980,000
2013	\$880,000	2018	\$1,095,000
2014	\$900,000	2019	\$535,000
2015	\$925,000	2020	\$625,000
2016	\$955,000		

Interest on this issue is due and payable on February 15 and August 15 each year. Following are the interest rates per annum:

Maturity 2012, 2.00%	Maturity 2016, 2.50%	Maturity 2020, 2.75%
Maturity 2013, 2.00%	Maturity 2017, 2.00%	
Maturity 2014, 2.00%	Maturity 2018, 3.00%	
Maturity 2015, 2.50%	Maturity 2019, 3.00%	

60-57 2011 BOND REFUND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
CONTRACTUAL SERVICES			
5770 Miscellaneous Contracted Services	\$ 250	\$ -	\$ 250
SUB-TOTAL	\$ 250	\$ -	\$ 250
DEBT SERVICE			
5960 Principal Retirement	\$ 870,000	\$ 880,000	\$ 900,000
5970 Interest Expense	183,494	168,288	150,688
5980 Fiscal Charges	(10,775)	19,039	(10,776)
SUB-TOTAL	\$ 1,042,719	\$ 1,067,327	\$ 1,039,912
GRAND TOTAL	\$ 1,042,969	\$ 1,067,327	\$ 1,040,162



60-60 2007 DISTRIBUTION SYSTEM DEBT SERVICE

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Debt Service Interest & Fees	\$80,613	\$69,588	\$56,320
Principal Retirement	<u>290,000</u>	<u>305,000</u>	<u>320,000</u>
TOTAL	<u>\$370,613</u>	<u>\$374,588</u>	<u>\$376,320</u>

Mission Statement

Certificates of Obligation were issued in 2007 for the purpose of constructing extensions and improvements to the City's Water System, including pumping stations, water lines, above ground water storage facilities and making well field improvements; and paying legal, fiscal, engineering and architectural fees in connection with these projects.

Description

Certificates of Obligation, Series 2007, were issued in September, 2007 in the amount of \$3,000,000. Annual installments of principal are due and payable on August 15 of each year as follows:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2012	\$290,000	2015	\$330,000
2013	\$305,000	2016	\$345,000
2014	\$320,000	2017	\$365,000

Interest on this issue is due and payable on February 15th and August 15th of each year. Following are the interest rates per annum:

Maturity 2012, 4.35%	Maturity 2015, 4.00%
Maturity 2013, 4.35%	Maturity 2016, 4.00%
Maturity 2014, 4.60%	Maturity 2017, 4.00%

60-60 2007 DISTRIBUTION SYSTEM DEBT SERVICE

ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>CONTRACTUAL SERVICES</i>			
5770 Miscellaneous Contracted Services	\$ -	\$ -	\$ -
<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>DEBT SERVICE</i>			
5960 Principal Retirement	\$ 290,000	\$ 305,000	\$ 320,000
5970 Interest Expense	80,613	69,588	56,320
<i>SUB-TOTAL</i>	<u>\$ 370,613</u>	<u>\$ 374,588</u>	<u>\$ 376,320</u>
<i>GRAND TOTAL</i>	<u>\$ 370,613</u>	<u>\$ 374,588</u>	<u>\$ 376,320</u>

60-61 2005 GENERAL OBLIGATION BOND REFUND DEBT SERVICE

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Debt Service Interest & Fees	\$384,975	\$382,375	\$379,575
Principal Retirement	<u>85,000</u>	<u>80,000</u>	<u>75,000</u>
TOTAL	<u>\$469,975</u>	<u>\$462,375</u>	<u>\$454,575</u>

Mission Statement

Certificates of Obligation Series 1999B, for the purpose of construction of an 8.0 MGD water treatment plant to improve water quality and Certificates of Obligation Series 2000, for the purpose of designing and constructing a water well field were both refunded in October 2005 with General Obligation Bond, Series 2005. The refunding was done due to favorable interest rates allowing for reduced yearly debt service payment.

Description

General Obligation Bond, Series 2005, in the amount of \$9,290,000 were issued in October, 2005. Annual payments of principal are due and payable on August 15 of each year as follows:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2011	\$ 90,000	2017	\$ 65,000	2023	\$1,380,000
2012	\$ 85,000	2018	\$ 60,000	2024	\$1,435,000
2013	\$ 80,000	2019	\$ 655,000	2025	\$1,495,000
2014	\$ 75,000	2020	\$ 605,000		
2015	\$ 75,000	2021	\$1,275,000		
2016	\$ 70,000	2022	\$1,330,000		

Interest on this issue is due and payable on February 15th and August 15th of each year. Following are the interest rates per annum:

Maturity 2011, 3.50%	Maturity 2019, 3.50%
Maturity 2012, 3.50%	Maturity 2020, 3.50%
Maturity 2013, 3.50%	Maturity 2021, 4.00%
Maturity 2014, 3.50%	Maturity 2022, 4.00%
Maturity 2015, 3.50%	Maturity 2023, 4.00%
Maturity 2016, 3.50%	Maturity 2024, 4.00%
Maturity 2017, 3.50%	Maturity 2025, 4.00%
Maturity 2018, 3.50%	Maturity 2025, 4.00%

60-61 2005 GENERAL OBLIGATION BOND REFUND DEBT SERVICE

ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>CONTRACTUAL SERVICES</i>			
5770 Miscellaneous Contracted Services	\$ 900	\$ 900	\$ 900
<i>SUB-TOTAL</i>	<u>\$ 900</u>	<u>\$ 900</u>	<u>\$ 900</u>
<i>DEBT SERVICE</i>			
5960 Principal Retirement	\$ 85,000	\$ 80,000	\$ 75,000
5970 Interest Expense	345,825	343,225	340,425
5980 Fiscal Charges	38,250	38,250	38,250
<i>SUB-TOTAL</i>	<u>\$ 469,075</u>	<u>\$ 461,475</u>	<u>\$ 453,675</u>
<i>GRAND TOTAL</i>	<u>\$ 469,975</u>	<u>\$ 462,375</u>	<u>\$ 454,575</u>



EMERGENCY MEDICAL SERVICE (EMS)

What is Shown in this Section?

Page	214	Narrative - Explanation of Anticipated Revenue & Expenses
Page	215	Graph - EMS Revenue & Expenses
Page	216	Graph - Expense by Function
Page	217	Summary
Page	218	Revenue & Other Financing Sources
Page	219	Organizational Chart
Page	220	Department Information - Mission Statement, Goals & Objectives
Page	222	Account Trend Summaries

**EMERGENCY MEDICAL SERVICE FUND
NARRATIVE
FISCAL YEAR 2013-2014 BUDGET**

Anticipated revenue for the Emergency Medical Service (EMS) Fund is \$1,630,033 a decrease of \$590,104 from the preceding year budget. The graph, page 215, shows annual revenue for the 10 year period beginning with FY 05. There continues to be increased local demand on EMS services. In FY 06, we had a rate restructure using billing codes as our bases for charges instead of a flat fee. We increased these rates in FY 2013. Charges for Services is budgeted lower in FY 2014 due to decreased ambulance revenues in the current year.

The Emergency Medical Service provides ambulance services throughout Nolan County under an interlocal agreement with the City of Roscoe and Nolan County. According to the agreement, the City of Roscoe pays an annual fee of \$20,000 for services provided their citizens. Nolan County has agreed to pay one-half of the difference between the total cost of operation of the ambulance service and the revenues received from collection of fees from users each month. The amount of revenues from each source and the change from last year are shown in the following tabulation:

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2013</u>
Charges For Services	\$600,000	36.8%	\$(577,650)
Miscellaneous	525,033	32.2%	4,000
Non-Operating	-	0.0%	(20,454)
Transfers In	<u>505,000</u>	<u>31.0%</u>	<u>4,000</u>
Total	<u>\$1,630,033</u>	<u>100.0%</u>	<u>\$(590,104)</u>

Staff members assist patients in filing insurance and Medicare/Medicaid forms and aggressive efforts are made to collect from ambulance users. Collection rates routinely are in the 58% to 60% range.

Expenses for the EMS Fund total \$1,600,301 for FY 2014, a decrease of 16.2% over FY 2013. The decrease is a result of a decrease in doubtful accounts expense. Changes in levels of expenditures for the functional areas over the preceding year are shown in the tabulation:

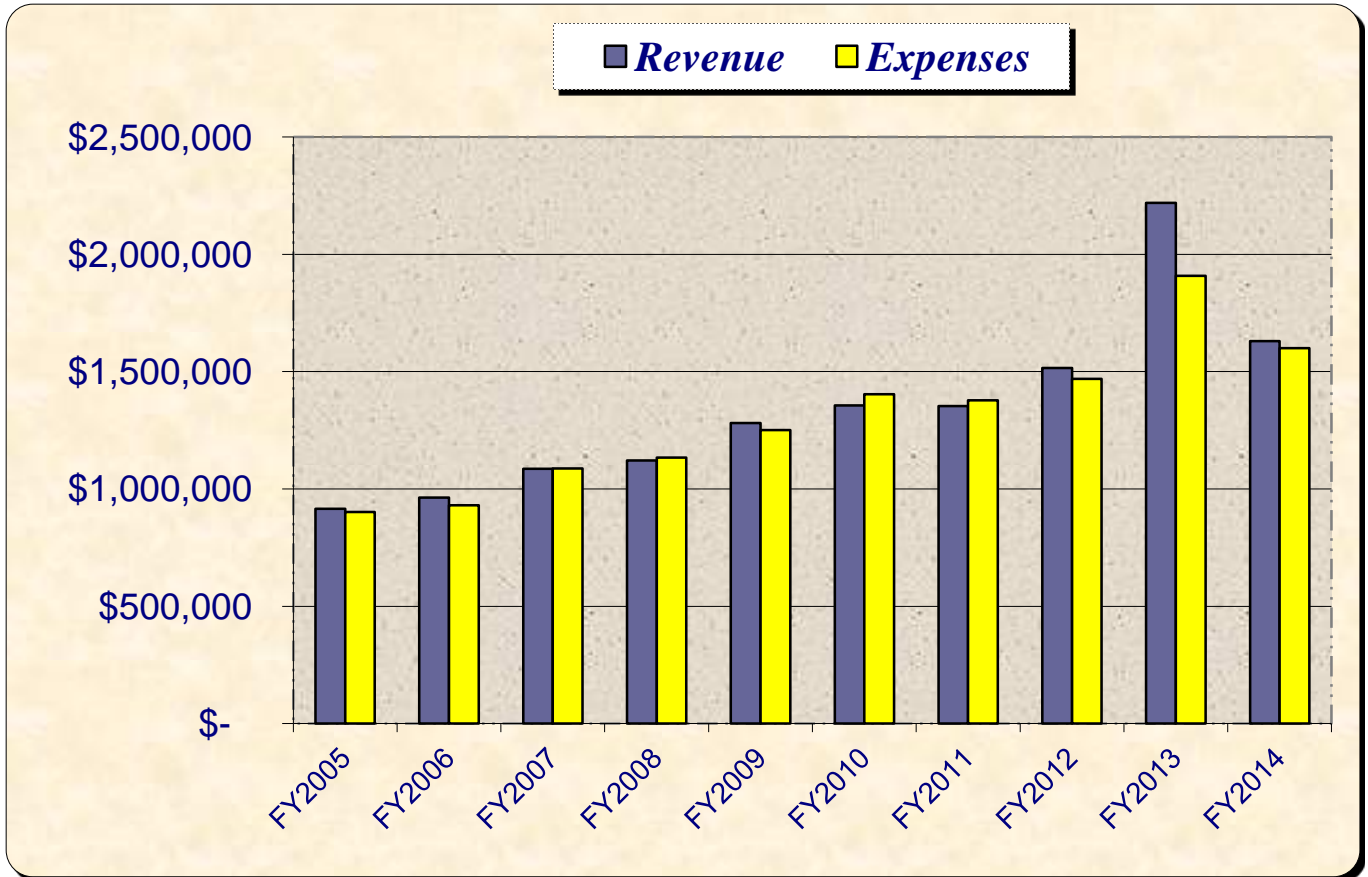
<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2013</u>
Personal Services	\$885,154	55.3%	\$16,662
Supplies	77,000	4.8%	1,800
Contractual Services	358,904	22.4%	7,359
Doubtful Accounts	275,000	17.2%	(332,568)
Depreciation	<u>4,243</u>	<u>0.3%</u>	<u>(1,841)</u>
Total	<u>\$1,600,301</u>	<u>100.0%</u>	<u>\$(308,588)</u>

The increase in Personal Services is primarily the result of a cost of living adjustment and an increase in insurance and workers' compensation premiums. The increase in supplies is due to rising fuel and utility charges. Doubtful account expense continues to be a major expense as collections for medical services decline and bankruptcies of nursing homes in our area result in more charge-offs.

CITY OF SWEETWATER, TEXAS

Emergency Medical Service

Fiscal Year 2005 to Fiscal Year 2014

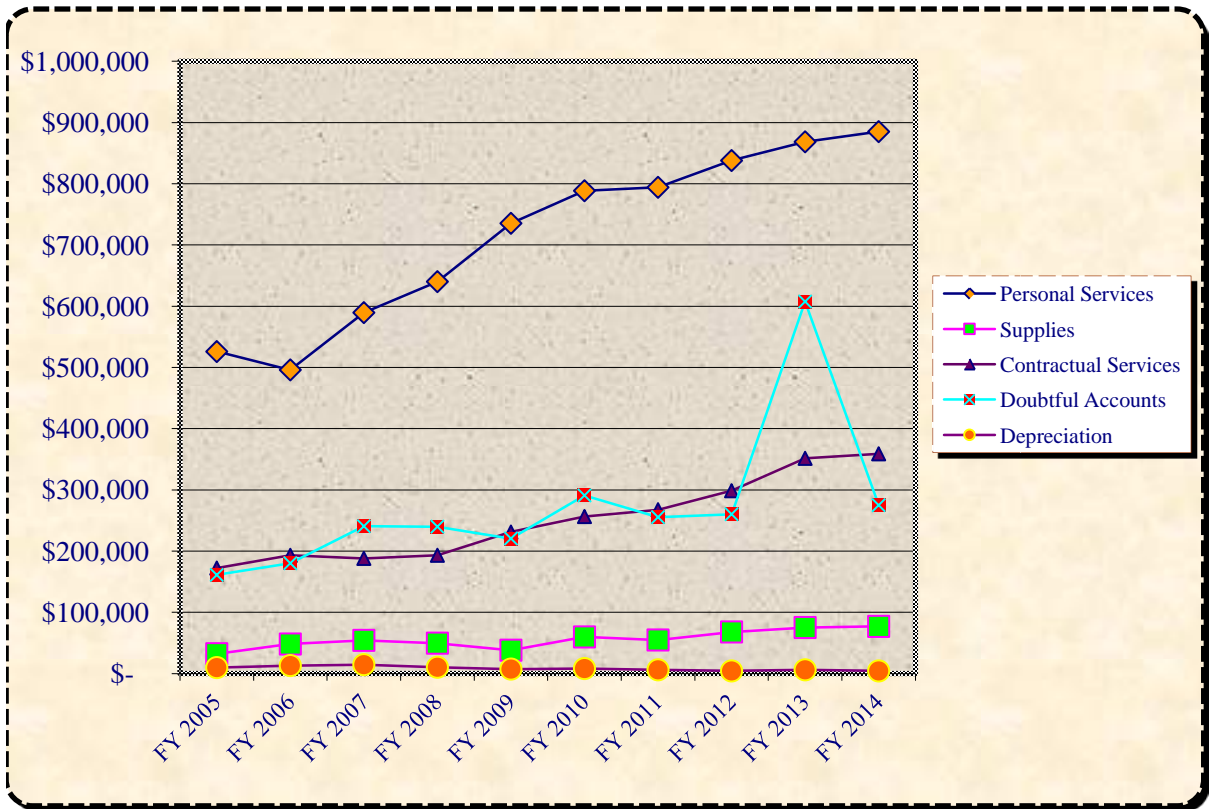


DESCRIPTION:

This graph shows the gradual rise in both revenues and expenses in the Emergency Medical Service Fund. Increases in revenue have been noted since FY 2005 which is attributable to General Fund transfers and increases in amounts received from Nolan County. The increase in expense is due to cost of living adjustments, rising health care costs, overtime to cover shift requirements and rising fuel cost. Actual revenues and expenses are reflected for FY 2005-2012 and budgeted figures are shown for FY 2013-2014.

CITY OF SWEETWATER, TEXAS

Emergency Services Expense By Function Fiscal Year 2005 - Fiscal Year 2014



Description:

This graph shows the amount of expense for each function in Emergency Services for FY 2005 thru FY 2014. Actual expenses are reflected for FY 2005-2012 and budgeted figures are shown for FY 2013-2014.

The increase in personal services is due to cost of living adjustments and overtime pay required to staff emergency runs. Other expenses have remained steady with slight increases due to increased health care costs.

**ENTERPRISE FUND
EMERGENCY MEDICAL SERVICE SUMMARY
2013-2014 BUDGET**

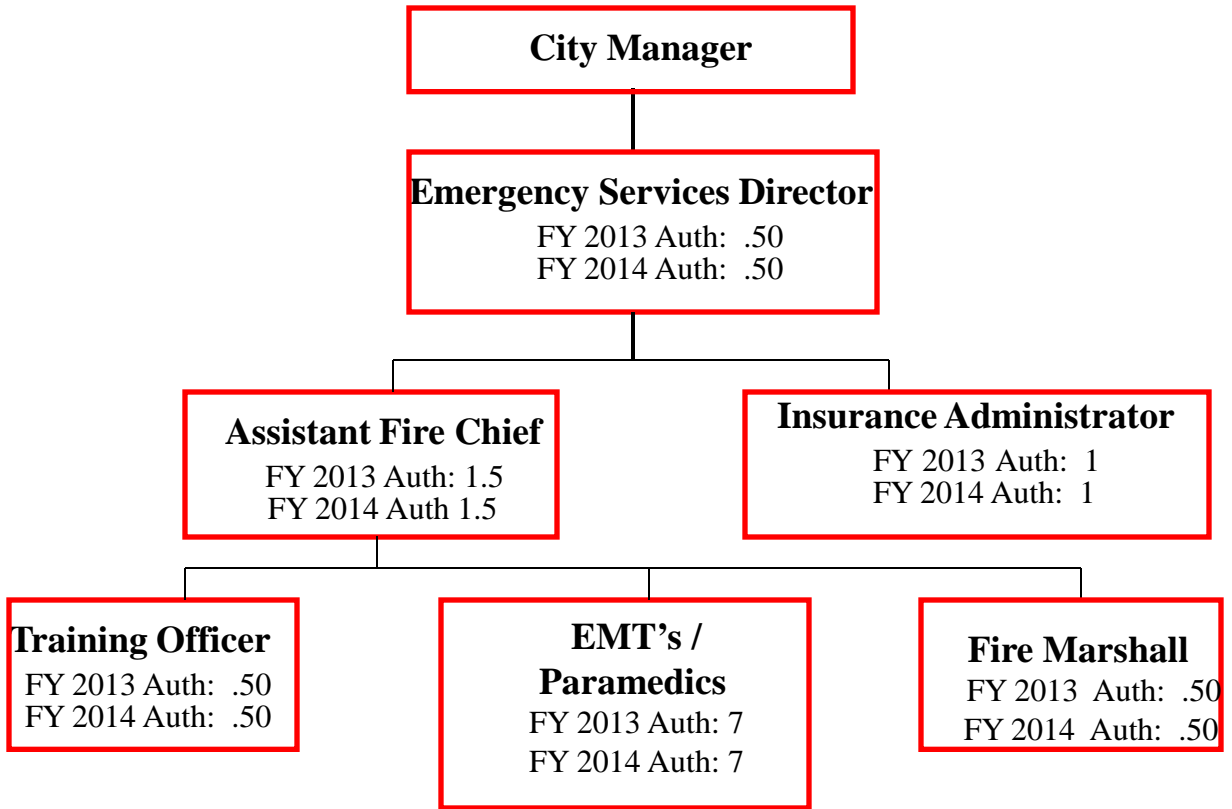
	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
RETAINED EARNINGS, UNRESERVED OCTOBER 1	\$ 26,043	\$ 72,088	\$ 383,336
REVENUES			
Charges for Services	660,815	1,177,650	600,000
Intergovernmental	10,832	20,454	-
Miscellaneous	<u>442,128</u>	<u>521,033</u>	<u>525,033</u>
Sub-Total	1,113,775	1,719,137	1,125,033
Non-Operating	<u>224</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$ 1,113,999</u>	<u>\$ 1,719,137</u>	<u>\$ 1,125,033</u>
EXPENSES			
Personal Services	\$ 837,919	\$ 868,492	\$ 885,154
Supplies	67,951	75,200	77,000
Contractual Services	298,593	351,545	358,904
Doubtful Accounts	260,248	607,568	275,000
Depreciation	<u>4,243</u>	<u>6,084</u>	<u>4,243</u>
TOTAL	<u>\$ 1,468,954</u>	<u>\$ 1,908,889</u>	<u>\$ 1,600,301</u>
Transfers In	401,000	501,000	505,000
RETAINED EARNINGS, UNRESERVED SEPTEMBER 30	<u>\$ 72,088</u>	<u>\$ 383,336</u>	<u>\$ 413,068</u>

**62-62 EMERGENCY MEDICAL SERVICE FUND
REVENUE AND OTHER FINANCING SOURCES
2013-2014 BUDGET**

	<u>ACTUAL 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>BUDGET 2013-2014</u>
CHARGES FOR SERVICES			
4380 Ambulance Charges	\$ 660,815	\$ 1,177,650	\$ 600,000
Sub-Total	<u>\$ 660,815</u>	<u>\$ 1,177,650</u>	<u>\$ 600,000</u>
INTERGOVERNMENTAL			
4520 Grant	\$ 10,832	\$ 20,454	\$ -
Sub-Total	<u>\$ 10,832</u>	<u>\$ 20,454</u>	<u>\$ -</u>
MISCELLANEOUS			
4712 Contributions from Nolan County	\$ 421,182	\$ 501,000	\$ 505,000
4713 Contributions from City of Roscoe	20,033	20,033	20,033
4770 Miscellaneous Revenue	<u>913</u>	<u>-</u>	<u>-</u>
Sub-Total	<u>\$ 442,128</u>	<u>\$ 521,033</u>	<u>\$ 525,033</u>
NON-OPERATING			
4750 Interest Revenue	\$ 224	\$ -	\$ -
Sub-Total	<u>\$ 224</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES			
4920 Transfers In	\$ 401,000	\$ 501,000	\$ 505,000
Sub-Total	<u>\$ 401,000</u>	<u>\$ 501,000</u>	<u>\$ 505,000</u>
TOTAL	<u><u>\$ 1,514,999</u></u>	<u><u>\$ 2,220,137</u></u>	<u><u>\$ 1,630,033</u></u>

EMERGENCY MEDICAL SERVICE DEPARTMENT – 62-62

2013-2014



62-62 EMERGENCY MEDICAL SERVICE

	ACTUAL <u>2011-2012</u>	BUDGET <u>2012-2013</u>	BUDGET <u>2013-2014</u>
Personal Services	\$837,919	\$868,492	\$885,154
Supplies	67,951	75,200	77,000
Contractual Services	298,593	351,545	358,904
Doubtful Account	260,248	607,568	275,000
Depreciation	<u>4,243</u>	<u>6,084</u>	<u>4,243</u>
Sub-Total	<u>1,468,954</u>	<u>1,908,889</u>	<u>1,600,301</u>
Capital Outlay	<u>-</u>	<u>53,756</u>	<u>-</u>
TOTAL	<u>\$1,468,954</u>	<u>\$1,962,645</u>	<u>\$1,600,301</u>

Mission Statement

The mission of the Sweetwater Emergency Medical Services Department is to provide the advanced pre-hospital care to all persons who request service from the department. Also to provide proper transportation to appropriate medical facilities.

Description

The activities of the Sweetwater Emergency Medical Services Department include basic and advanced pre-hospital care to sick and injured persons, as well as transport to various medical facilities, training, public education, equipment and vehicle maintenance, station maintenance, billing and collection procedures, as well as other activities in conjunction with other public safety agencies.

Goals

1. The highest goal of the Sweetwater Emergency Medical Services Department is the enhancement and preservation of human life.
2. An additional goal of the Emergency Medical Services Department is to provide safe, dependable and timely transport to persons that request service.
3. A goal of the EMS Department is to provide this service at the most effective cost possible.

Objectives

1. The primary objective of the Sweetwater Emergency Medical Services Department is to have our members, equipment and vehicles in the best condition possible for response through training and maintenance programs.
2. An objective of the Emergency Medical Services Department is to maintain staffing of the medical units at a level that provides for a safe and effective response to calls for service.
3. An objective of the EMS Department is to maintain an effective training program.
4. An objective of the EMS Department is to provide public education programs upon request in our service area.

62-62 EMERGENCY MEDICAL SERVICE

Indicators	2011-2012		Estimated	Targeted
	Projected	Actual	2012-2013	2013-2014
1. Training time (man- hours)	2,000	1,787	2,000	2,000
2. Number of paramedics	12	12	11	12
3. Percent of user collections	70%	63.5%	75%	70%

Activity Summary

Ambulance calls with no transport	750	768	750	775
Ambulance calls in city	900	890	1,000	1,000
Ambulance calls outside city	150	115	100	150
Ambulance calls outside county	200	284	400	350
Total Calls	2,000	2,057	2,250	2,275

PLANNED IMPROVEMENTS TO INDICATORS

- A. The Training Officer position is being revised to increase contact man hours. This position will be responsible for taking the initiative to assign online classes which will enable staff to achieve continuing education required for certification and coordinate better with run volume and other duties. Also, improvements have been made in the training equipment to make the training classes more interesting and enjoyable for our employees.
- B. Continue to secure and retain certified paramedics as City employees.
- C. Continue to respond to transfer requests and strive to increase number of transfers. Review structure of our billing methods to improve collections, in particular with Medicare and Medicaid reimbursements.



62-62 EMS

ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 514,464	\$ 522,590	\$ 534,912
5020 Longevity	9,003	10,313	6,263
5030 Overtime	77,290	72,000	72,000
5040 Insurance	88,290	80,000	80,000
5050 Social Security	10,025	11,476	11,725
5070 Uniforms	4,294	2,400	2,400
5080 Termination Pay	15,454	33,000	33,000
5090 Worker's Compensation	6,274	20,500	20,500
5110 Retirement	94,563	98,363	100,504
5120 Special Qualification Pay	18,262	17,850	23,850
<i>SUB-TOTAL</i>	<u>\$ 837,919</u>	<u>\$ 868,492</u>	<u>\$ 885,154</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 2,751	\$ 2,000	\$ 3,000
5240 Chemicals	3,443	5,000	4,000
5280 Fuel/Oil/Lubricants	19,440	16,000	20,000
5290 Household & Institutional	12	200	-
5340 Motor Vehicle Repair Material	6,880	20,000	10,000
5350 Equipment Repair & Maintenance	-	2,000	-
5360 Miscellaneous Repair & Maintenance	35,425	30,000	40,000
5380 Doubtful Account Expense	260,248	607,568	275,000
<i>SUB-TOTAL</i>	<u>\$ 328,199</u>	<u>\$ 682,768</u>	<u>\$ 352,000</u>
<i>CONTRACTUAL SERVICES</i>			
5520 Consultant	\$ 377	\$ 1,000	\$ 1,000
5570 Telephone	4,916	7,000	5,000
5590 Travel	6,048	10,000	10,000
5610 Printing & Binding	-	1,000	-
5630 Gas	1,485	3,000	2,000
5640 Electricity	6,382	10,500	10,000
5660 Equipment Repair & Maintenance	9,551	10,000	10,000
5710 Dues/Subscriptions/Memberships	1,424	3,000	1,500
5720 Franchise Fee	35,700	33,631	48,901
5740 Administrative Tax	140,628	147,393	145,482
5760 Rental Equipment	76,776	105,021	105,021
5770 Miscellaneous Contracted Services	15,306	20,000	20,000
5790 Depreciation Expense	4,243	6,084	4,243
<i>SUB-TOTAL</i>	<u>\$ 302,836</u>	<u>\$ 357,629</u>	<u>\$ 363,147</u>
<i>CAPITAL OUTLAY</i>			
5840 Machinery & Equipment	\$ -	\$ 53,756	\$ -
<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ 53,756</u>	<u>\$ -</u>
<i>GRAND TOTAL</i>	<u><u>\$ 1,468,954</u></u>	<u><u>\$ 1,962,645</u></u>	<u><u>\$ 1,600,301</u></u>

REFUSE COLLECTION AND DISPOSAL

What is Shown in this Section?

Page	224	Narrative - Explanation of Anticipated Revenue & Expenses and a Brief Summary of Department Operations
Page	225	Graph - Expense by Function
Page	226	Fund Summary
Page	227	Revenue and Other Financing Sources
Page	228	Expenses and Other Financing Uses Summary (GAAP Basis)
Page	229	Account Trend Summaries (Budget Basis) - Refuse Fund
Page	230	Organizational Chart - Residential
Page	231	Department Information - Residential Mission Statement, Goals & Objectives and Account Trend Summaries
Page	234	Organizational Chart - Disposal & Recycling
Page	235	Department Information - Disposal & Recycling Mission Statement, Goals & Objectives and Account Trend Summaries
Page	238	Organizational Chart - Commercial
Page	239	Department Information - Commercial Mission Statement, Goals & Objectives and Account Trend Summaries

REFUSE COLLECTION AND DISPOSAL FUND NARRATIVE FISCAL YEAR 2013-2014 BUDGET

Anticipated revenue for the Refuse Collections and Disposal Fund is \$1,993,000, an increase of \$196,500 or 10.9%, from the preceding budget. The graph on page 37, reflects an increase in revenues in the previous years due to rate increases.

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2013</u>
Charges For Services	\$1,947,000	97.7%	\$196,500
Intergovernmental	-	0.0%	-
Fines and Forfeitures	5,000	0.3%	-
Miscellaneous	40,000	2.0%	-
Non-Operating	<u>1,000</u>	<u>0.0%</u>	<u>-</u>
Total	<u>\$1,993,000</u>	<u>100.0%</u>	<u>\$196,500</u>

Expenses for this fund total \$1,913,703 for FY 2014, an increase of 1.0% over FY 2013, (see graph, page 225). The increase is primarily due to a cost of living adjustment, an increase in insurance cost and rising fuel cost. Changes in levels of expenses for the functional areas over the preceding year are shown in the tabulation:

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2013</u>
Personal Services	\$605,730	31.7%	\$23,581
Supplies	292,753	15.3%	1,955
Contractual Services	984,863	51.5%	(5,352)
Doubtful Account Expense	10,550	0.5%	(450)
Depreciation	<u>19,807</u>	<u>1.0%</u>	<u>(886)</u>
Total	<u>\$1,913,703</u>	<u>100.0%</u>	<u>\$18,848</u>

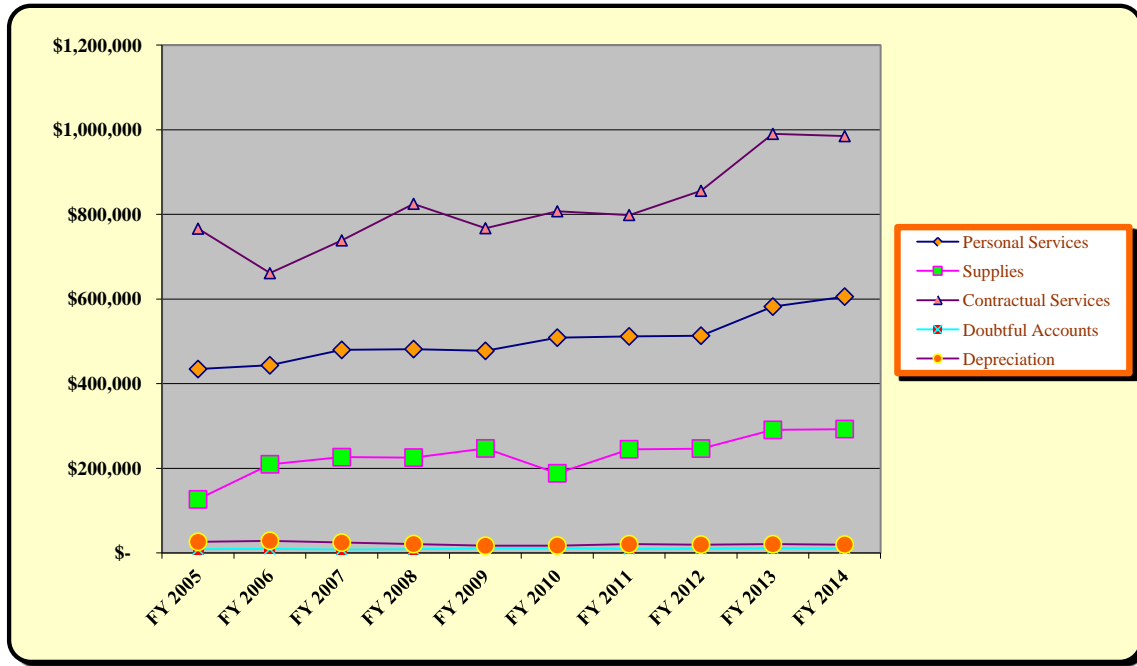
After a thorough study of options available, the City Commission, in FY 94, elected to close the city Type I landfill in favor of direct hauling of refuse to a private facility located some thirty miles away. A contract was negotiated with a landfill operator to pay a tipping fee for refuse disposal and the City continues to pick up and transport refuse as we have in the past. Simultaneously, the City completed the closure procedure on the old operating landfill and initiated a citizen drop-off center to receive primarily recyclables. In addition, a permit was received from TCEQ to operate a Type IV landfill at the old location in order to reduce disposal costs. This facility can only be used to dispose of construction debris and furniture. This program, coupled with the recycling program, has enabled the city to realize a 31.6% reduction in the quantity of solid waste that had to be transported and deposited into the other landfill.

Administrative expense has increased as a result of policy application.

The use of the Type IV facility for yard waste and construction debris, coupled with a successful recycling program has resulted in less volume delivered to the contracted landfill.

In July of 2012 the City acquired 133 acres of land for development of a new Type IV landfill. The permitting process with TCEQ is well underway. The new site will replace the old Type IV landfill site as its capacity is being maximized.

CITY OF SWEETWATER, TEXAS
Refuse Collection & Disposal Expense By Function
Fiscal Year 2005 - Fiscal Year 2014



Description:

This graph shows the amount of expense for each function in Refuse Collection & Disposal for FY 2005 through FY 2014. Actual expenses are reflected for FY 2005-2012 and budgeted expenses are shown for FY 2013-2014. The increase in personal services is due to cost of living adjustments. Supplies and Contractual Services continue to rise due to necessary repairs and maintenance on dumpsters and other equipment.

**ENTERPRISE FUND
REFUSE COLLECTION AND DISPOSAL SUMMARY
2013-2014 BUDGET**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
RETAINED EARNINGS, UNRESERVED OCTOBER 1	\$ 871,421	\$ 1,042,545	\$ 944,190
REVENUES			
Charges for Services	1,769,973	1,750,500	1,947,000
Intergovernmental	-	-	-
Fines and Forfeitures	5,466	5,000	5,000
Miscellaneous	39,649	40,000	40,000
Sub-Total	1,815,088	1,795,500	1,992,000
Non-Operating	2,084	1,000	1,000
TOTAL	<u>\$ 1,817,172</u>	<u>\$ 1,796,500</u>	<u>\$ 1,993,000</u>
EXPENSES			
Personal Services	\$ 513,400	\$ 582,149	\$ 605,730
Supplies	246,700	290,798	292,753
Contractual Services	855,634	990,215	984,863
Doubtful Accounts	10,507	11,000	10,550
Depreciation	19,807	20,693	19,807
TOTAL	<u>\$ 1,646,048</u>	<u>\$ 1,894,855</u>	<u>\$ 1,913,703</u>
RETAINED EARNINGS, UNRESERVED SEPTEMBER 30	<u>\$ 1,042,545</u>	<u>\$ 944,190</u>	<u>\$ 1,023,487</u>

**63-63 REFUSE COLLECTION AND DISPOSAL FUND
REVENUE AND OTHER FINANCING SOURCES
2013-2014 BUDGET**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
CHARGES FOR SERVICES			
4260 Sanitation Department Charges	\$ 1,769,529	\$ 1,750,000	\$ 1,946,500
4262 Sales Tax	444	500	500
Sub-Total	<u>\$ 1,769,973</u>	<u>\$ 1,750,500</u>	<u>\$ 1,947,000</u>
INTERGOVERNMENTAL			
4520 Grant Revenue	\$ -	\$ -	\$ -
Sub-Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FINES & FORFEITURES			
4610 Refuse Penalty	\$ 5,466	\$ 5,000	\$ 5,000
Sub-Total	<u>\$ 5,466</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
MISCELLANEOUS			
4770 Miscellaneous Revenue	\$ 39,649	\$ 40,000	\$ 40,000
Sub-Total	<u>\$ 39,649</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>
NON-OPERATING			
4750 Interest Revenue	\$ 2,084	\$ 1,000	\$ 1,000
Sub-Total	<u>\$ 2,084</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
TOTAL	<u><u>\$ 1,817,172</u></u>	<u><u>\$ 1,796,500</u></u>	<u><u>\$ 1,993,000</u></u>

**REFUSE COLLECTION AND DISPOSAL DEPARTMENTAL EXPENSES
AND OTHER FINANCING USES SUMMARY – GAAP BASIS**

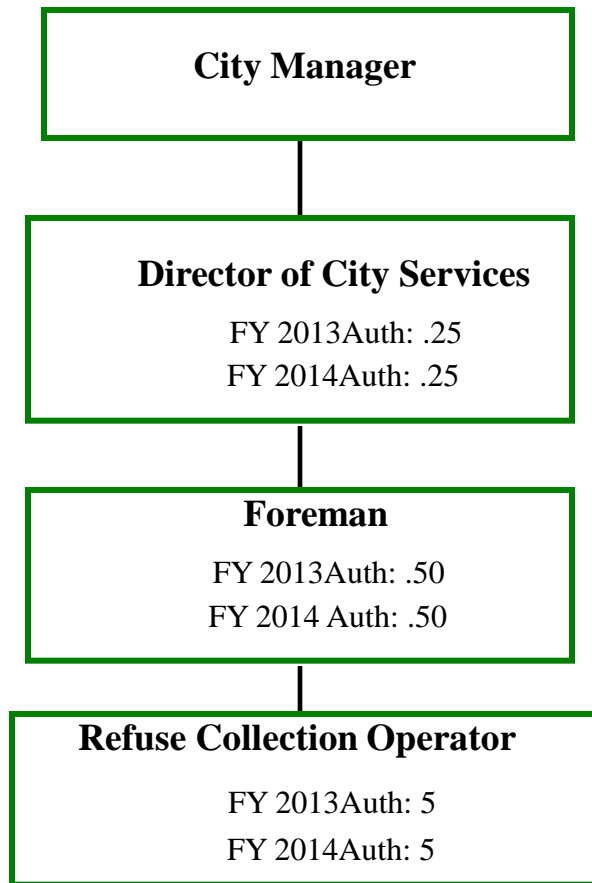
	ACTUAL <u>2011-2012</u>	BUDGET <u>2012-2013</u>	BUDGET <u>2013-2014</u>
Refuse Collection - Residential	\$ 866,895	\$ 945,015	\$ 987,660
Refuse Disposal & Recycling	310,725	482,577	427,299
Refuse Collection - Commercial	<u>468,428</u>	<u>467,263</u>	<u>498,744</u>
TOTAL	<u>\$1,646,048</u>	<u>\$1,894,855</u>	<u>\$1,913,703</u>

Note: This schedule is shown on GAAP Basis Budgeting. Capital Outlay and Debt Principal are not shown. Those items are included in the Budget Basis Budget Schedules.

REFUSE FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<u>PERSONAL SERVICES</u>				
5010	Salaries	\$ 291,588	\$ 331,721	\$ 343,701
5020	Longevity	5,568	6,128	6,653
5030	Overtime	1,979	2,125	2,125
5040	Insurance	61,081	62,000	63,097
5050	Social Security	26,080	30,708	32,238
5060	Temporary Hire	55,821	59,940	67,433
5070	Uniforms	1,910	1,805	1,882
5080	Termination Pay	(699)	300	300
5090	Worker's Compensation	8,928	16,151	15,562
5110	Retirement	60,082	70,071	71,539
5120	Special Qualification Pay	1,062	1,200	1,200
5130	Special Allowance	-	-	-
	<i>SUB-TOTAL</i>	<u>\$ 513,400</u>	<u>\$ 582,149</u>	<u>\$ 605,730</u>
<u>SUPPLIES</u>				
5210	Office Supplies	\$ 425	\$ 1,275	\$ 1,000
5240	Chemicals	345	600	-
5280	Fuel/Oil/Lubricants	137,167	142,000	148,000
5290	Household & Institutional	1,221	3,420	3,350
5340	Motor Vehicle Repair Material	34,250	40,750	43,000
5350	Equipment Repair & Maintenance	11,553	23,900	23,750
5360	Miscellaneous Repair & Maintenance	61,739	78,853	73,653
5380	Doubtful Account Expense	10,507	11,000	10,550
	<i>SUB-TOTAL</i>	<u>\$ 257,207</u>	<u>\$ 301,798</u>	<u>\$ 303,303</u>
<u>CONTRACTUAL SERVICES</u>				
5520	Consultant	\$ 2,330	\$ 100,380	\$ 52,000
5570	Telephone	2,441	4,794	5,250
5590	Travel	100	2,500	2,500
5640	Electricity	2,728	3,900	3,200
5660	Equipment Repair & Maintenance	151,299	143,300	151,785
5710	Dues/Subscriptions/Memberships	125	225	225
5720	Franchise Fee	56,856	53,895	59,790
5740	Administrative Tax	161,820	164,532	173,973
5760	Rental Equipment	190,985	196,114	196,114
5770	Miscellaneous Contracted Services	286,950	320,575	340,026
5790	Depreciation Expense	19,807	20,693	19,807
	<i>SUB-TOTAL</i>	<u>\$ 875,441</u>	<u>\$ 1,010,908</u>	<u>\$ 1,004,670</u>
<u>CAPITAL OUTLAY</u>				
5810	Land	\$ 202,880	\$ -	\$ -
5840	Machinery & Equipment	-	-	-
	<i>SUB-TOTAL</i>	<u>\$ 202,880</u>	<u>\$ -</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u>\$ 1,848,928</u>	<u>\$ 1,894,855</u>	<u>\$ 1,913,703</u>

**REFUSE COLLECTION RESIDENTIAL DEPARTMENT – 63-63
2013-2014**



63-63 REFUSE COLLECTION - RESIDENTIAL

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$228,441	\$279,610	\$287,523
Supplies	129,349	150,270	148,650
Contractual Services	498,598	504,135	540,937
Doubtful Account Expense	10,507	11,000	10,550
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$866,895</u>	<u>\$945,015</u>	<u>\$987,660</u>

Mission Statement

The department is responsible for the collection of solid waste and brush generated by residences in the City. Operational requirements are set forth by the Environmental Protection Agency of the federal government and the Texas Commission on Environmental Quality in their rules and regulations.

Description

The department collects refuse as follows:

1. Minimum of once per week from over 1,730 three-cubic-yard residential dumpsters and 122 ninety-six gallon carts.
2. Once per week, October 1 through April 30, and twice per week, May through September 30, from forty-seven (47) hand pick-up collection points utilizing 56 gallon bags. All three solid waste divisions assist in the hand pick-up customer collections.
3. From 11 to 16 loads of brush and debris per week utilizing the clean-up and recycling truck placement program for the convenience of citizens and by crews cleaning up illegal dumping in the alleys and street right-of-ways.
4. Three to four per times per week clean paper and cardboard is collected for recycling from sixty-seven (67) public recycling collection containers in the City. The Commercial Division assists in the collection of recyclable materials.

Staffing

Staffing is provided through the City Services Department.

Goals

1. To promote the health and safety of citizens and the aesthetics of the community by providing an environment free from the hazards and un-pleasantness of uncollected refuse and brush, with the least possible inconvenience to citizens.
2. Dispose of solid waste in a safe, healthy and environmentally sound and aesthetically acceptable manner.
3. Continue the refuse container maintenance program and maintain containers in compliance with federal, state and local regulations.
4. Achieve zero amount of non-putrescible waste received in the dumpster system.
5. Replace the hand pick-up collection service with an automated cart collection service.
6. Expand the customer base beyond the corporate limits.

63-63 REFUSE COLLECTION - RESIDENTIAL

Objectives I & II - Collections

1. To achieve at least a 95% average for personnel on line time (% based on number of employees and positions, vacations, sick and military leave).
2. To achieve at least a 97% average for vehicle on line time.
3. Track tonnage of waste collected from automated routes.

Objectives III - Other Operations

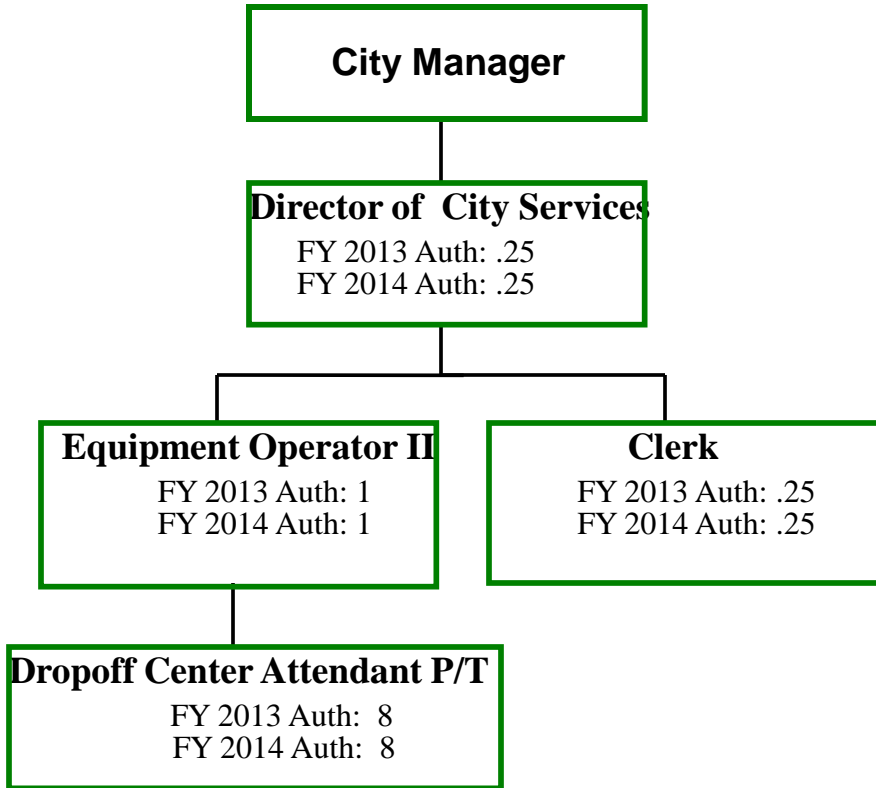
1. To provide one brush pick-up annually for all residents.
2. Track tonnage of waste collected from hand pick-up routes.
3. To refurbish 145 dumpsters per year.

Indicators	2011-2012		Estimated 2012-2013	Targeted 2013-2014
	Projected	Actual		
I. Residential Collections				
1. Number of personnel & on line average	5/95%	5/92.17%	5/95%	5/95%
2. Number of vehicles & on line average	4/98%	4/97%	4/98%	4/98%
3. Tons of waste collected from automated routes	5,700	5,534	5,700	5,700
II. Other Operations				
1. Number of brush/debris call and tonnage	600/575	392/493	600/575	600/575
2. Tons of waste collected from hand pickup routes	40	31	40	40
3. Number of dumpsters refurbished	145	212	145	145

63-63 REFUSE RESIDENTIAL
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 141,057	\$ 176,205	\$ 182,020
5020 Longevity	3,306	3,596	3,851
5030 Overtime	685	775	775
5040 Insurance	38,987	40,000	40,925
5050 Social Security	10,288	13,848	14,313
5070 Uniforms	1,127	1,050	1,127
5080 Termination Pay	227	-	-
5090 Worker's Compensation	3,000	6,539	6,250
5110 Retirement	29,108	37,147	37,812
5120 Special Qualification Pay	656	450	450
<i>SUB-TOTAL</i>	<u>\$ 228,441</u>	<u>\$ 279,610</u>	<u>\$ 287,523</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 274	\$ 800	\$ 650
5240 Chemicals	155	400	-
5280 Fuel/Oil/Lubricants	67,115	73,000	73,000
5290 Household & Institutional	1,028	3,070	3,000
5340 Motor Vehicle Repair Material	14,016	20,000	20,000
5350 Equipment Repair & Maintenance	9,072	8,000	9,000
5360 Miscellaneous Repair & Maintenance	37,689	45,000	43,000
5380 Doubtful Account Expense	10,507	11,000	10,550
<i>SUB-TOTAL</i>	<u>\$ 139,856</u>	<u>\$ 161,270</u>	<u>\$ 159,200</u>
<i>CONTRACTUAL SERVICES</i>			
5520 Consultant	\$ 2,330	\$ 380	\$ -
5570 Telephone	27	2,375	2,770
5590 Travel	-	1,500	1,500
5640 Electricity	-	-	-
5660 Equipment Repair & Maintenance	79,076	73,300	80,000
5720 Franchise Fee	56,856	53,895	59,790
5740 Administrative Tax	161,820	164,532	173,973
5760 Rental Equipment	50,880	52,153	52,153
5770 Miscellaneous Contracted Services	147,609	156,000	170,751
5790 Depreciation Expense	-	-	-
<i>SUB-TOTAL</i>	<u>\$ 498,598</u>	<u>\$ 504,135</u>	<u>\$ 540,937</u>
<i>GRAND TOTAL</i>	<u><u>\$ 866,895</u></u>	<u><u>\$ 945,015</u></u>	<u><u>\$ 987,660</u></u>

**REFUSE COLLECTION DISPOSAL & RECYCLING DEPARTMENT – 63-64
2013-2014**



63-64 REFUSE DISPOSAL & RECYCLING

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$139,524	\$151,385	\$161,404
Supplies	34,587	57,828	56,353
Contractual Services	116,807	252,671	189,735
Depreciation	<u>19,807</u>	<u>20,693</u>	<u>19,807</u>
Sub-Total	<u>310,725</u>	<u>482,577</u>	<u>427,299</u>
Capital Outlay	<u>202,880</u>	-	-
TOTAL	<u>\$513,605</u>	<u>\$482,577</u>	<u>\$427,299</u>

Mission Statement

To operate the Citizen Drop-Off Center for the convenience of our residential customers for the transit of non-recyclable wastes to appropriate disposal sites and to enable waste diversion from the Type I waste stream by providing a recycling program and by operating a local Type IV AE landfill for the purpose of reducing costs incurred to long-haul and dispose of non-putrescible rubbish; and to perform routine maintenance of closed City landfill #50 and the two small closed landfills previously operated at Oak Creek Reservoir, #1017 and #1018.

Description

In order to reduce transportation and tipping fee expenses associated with disposal at a Type I regional landfill, the department operates a Type IV AE landfill locally to reduce the waste stream of construction/demolition debris, brush, and other non-putrescible rubbish. In addition, the department operates a Citizen's Drop-Off & Recycling Center (DOC) to provide a convenient location to assist in such waste diversion and to provide a recycling program. .

The DOC enables residential refuse customers to divert glass, tires, brush and yard waste from the Type I waste stream. It also allows the public to recycle metal, cardboard, paper and used "do-it-yourself" motor oil and filters and other materials as markets develop all of which customers can place at no additional cost.

The Center's availability reduces the potential for illegal dumping and supports the 40% waste reduction goal set by Texas Legislation of 1991. The Federal Environmental Protection agency (EPA) and Texas Commission on Environmental Quality (TCEQ) set forth operational requirements in their rules and regulations.

The department is also responsible for the routine maintenance of the City Type I portion of the landfill which operated under State Permit #50. Routine maintenance includes the repair of erosion, sink holes and the growth of vegetation.

Staffing

Staffing is provided through the City Services Department.

Goals

1. Reduce the amount of rubbish long-hauled to a permitted regional disposal site by:
 - a. Providing "a no additional charge" drop-off location for which residential refuse customers can divert tires, glass, metal, yard waste and brush from the Type I waste stream.
 - b. Providing a free drop-off location for all area residents for marketable recyclables such as cardboard and paper and other materials as markets are available.
 - c. Providing a Type IV landfill for non-putrescible rubbish.
2. Keep abreast of, and maintain compliance with, rules and regulations pertaining to Municipal Solid Waste.

63-64 REFUSE DISPOSAL & RECYCLING

Objectives

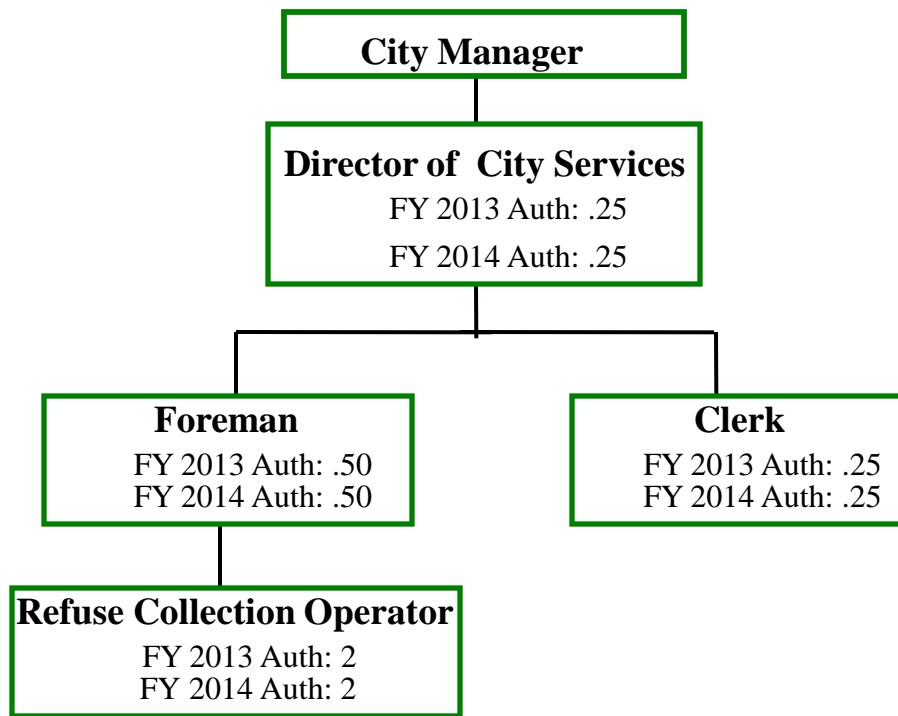
1. Track amounts of brush, debris and recyclable metals hauled to the Type IV landfill.
2. Track amounts of putrescible waste, debris, brush and yard waste hauled to the Citizens Drop Off Center (DOC).
3. Track amounts of recyclables and other diverted materials hauled to the DOC and revenue derived from resale.
4. Track transportation and tipping fee cost savings incurred by providing a Type IV landfill and DOC for waste diversion from a regional Type I landfill.
5. Take advantage of grant funding available for recycling equipment.

Indicators	2011-2012		2012-2013	2013-2014
	<u>Projected</u>	<u>Actual</u>	<u>Estimated</u>	<u>Targeted</u>
I. Type IV Landfill				
1. Debris by individuals (cubic yards/tons)	9,000/1,800	5,698/1,140	9,000/1,800	9,000/1,800
2. Debris by City/County (cubic yards/tons)	3,500/700	2,282/456	3,500/700	3,500/700
3. Brush/yard waste by individuals (cubic yards/tons)	2,000/400	2,281/456	2,000/400	2,000/400
4. Brush/yard waste by City/County (cubic yards/tons)	750/150	684/137	750/150	750/150
5. Metals (tons)	125	36	125	125
II. Citizens Drop-Off Center (DOC)				
1. Putrescible Waste (cubic yards/tons)	900/180	946/189	900/180	900/180
2. Debris (cubic yards/tons)	2,200/440	3,495/695	2,200/440	2,200/440
3. Brush/yard waste (cubic yards/tons)	1,400/280	1,465/293	1,400/280	1,400/280
III. Recyclables from DOC				
1. Paper (tons)	300	187	300	300
2. Cardboard (tons)	200	275	200	200
3. Glass (tons)	7	9	7	7
4. Metals (tons)	225	44	225	225
5. Tires – number/tons	2,000/20	1,149/15	2,000/20	2,000/20
5. DTY Oil – gallons	700	590	700	700
6. DTY Oil Filters – number	350	261	350	350
7. Revenue received from recyclables	\$37,500	\$35,264	\$37,500	\$37,500
IV. Type IV & DOC Cost				
Savings for Transportation And Tipping Fee at Type I Landfill	\$266,789.00	\$207,737	\$266,789.00	\$266,789.00

63-64 REFUSE DISPOSAL & RECYCLING
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 52,107	\$ 54,842	\$ 56,652
5020	Longevity	771	861	951
5030	Overtime	356	500	500
5040	Insurance	6,973	7,000	7,000
5050	Social Security	8,283	8,931	9,649
5060	Temporary Hire	55,821	59,940	67,433
5070	Uniforms	347	255	255
5080	Termination Pay	(117)	300	300
5090	Worker's Compensation	4,207	6,800	6,500
5110	Retirement	10,614	11,656	11,864
5120	Special Qualification Pay	162	300	300
	<i>SUB-TOTAL</i>	<u>\$ 139,524</u>	<u>\$ 151,385</u>	<u>\$ 161,404</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 145	\$ 275	\$ 200
5240	Chemicals	58	200	-
5280	Fuel/Oil/Lubricants	22,067	24,000	27,000
5290	Household & Institutional	147	250	250
5340	Motor Vehicle Repair Material	6,007	9,000	8,500
5350	Equipment Repair & Maintenance	2,341	10,500	10,000
5360	Miscellaneous Repair & Maintenance	3,822	13,603	10,403
	<i>SUB-TOTAL</i>	<u>\$ 34,587</u>	<u>\$ 57,828</u>	<u>\$ 56,353</u>
<i>CONTRACTUAL SERVICES</i>				
5520	Consultant	\$ -	\$ 100,000	\$ 52,000
5570	Telephone	1,975	1,936	2,000
5590	Travel	-	-	-
5640	Electricity	2,728	3,900	3,200
5660	Equipment Repair & Maintenance	16,598	30,000	20,000
5710	Dues/Subscriptions/Memberships	125	225	225
5760	Rental Equipment	52,716	54,035	54,035
5770	Miscellaneous Contracted Services	42,665	62,575	58,275
5790	Depreciation Expense	19,807	20,693	19,807
	<i>SUB-TOTAL</i>	<u>\$ 136,614</u>	<u>\$ 273,364</u>	<u>\$ 209,542</u>
<i>CAPITAL OUTLAY</i>				
5810	Land	\$ 202,880	\$ -	\$ -
5840	Machinery & Equipment	-	-	-
	<i>SUB-TOTAL</i>	<u>\$ 202,880</u>	<u>\$ -</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u>\$ 513,605</u>	<u>\$ 482,577</u>	<u>\$ 427,299</u>

REFUSE COLLECTION COMMERCIAL DEPARTMENT – 63-65 2013-2014



63-65 REFUSE COLLECTION - COMMERCIAL

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Personal Services	\$145,435	\$151,154	\$156,803
Supplies	82,764	82,700	87,750
Contractual Services	240,229	233,409	254,191
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$468,428</u>	<u>\$467,263</u>	<u>\$498,744</u>

Mission Statement

The department is responsible for the collection of solid waste generated by commercial establishments serviced by the City. The Environmental Protection Agency of the federal government and the Texas Commission on Environmental Quality in their rules and regulations set operational requirements forth.

Description

The department collects refuse as follows:

1. One to seven times per week from an average of 479 commercial customers;
2. Three to four times per week clean paper and cardboard is collected for recycling from 62 public locations with a total of 65 containers. The residential department assists in the collection of recyclables.

Goals

1. To promote the health and safety of citizens and the aesthetics of the community by providing an environment free from the hazards and unpleasantness of uncollected refuse and brush, with the least possible inconvenience to citizens.
2. To dispose of solid waste in a safe, healthy and environmentally sound and aesthetically acceptable manner.
3. To continue the refuse container maintenance program, and to maintain containers in compliance with federal, state and local regulations.

Objectives I & II - Commercial Collections

1. To achieve at least a 95% average for personnel on line time (% based on number of employees and positions, vacations, sick and military leave).
2. To achieve at least a 97% average for vehicle on line time.
3. To keep accurate records of tonnage on collections.

Objectives III - Other Operations

1. To refurbish an average of 60 dumpsters per year.

63-65 REFUSE COLLECTION - COMMERCIAL

I. Indicators

II. Commercial Collections	2011-2012		Estimated 2012-2013	Targeted 2013-2014
	Projected	Actual		
1. Number of personnel & on line average	2/95%	2/95%	2/95%	2/95%
2. Number of vehicles & on line average	3/97%	3/90%	3/97%	3/97%
3. Ton of waste collected	3,700	3,634	3,700	3,700
III. Other Operations	2011-2012		Estimated 2012-2013	Targeted 2013-2014
	Projected	Actual		
1. Number of dumpsters refurbished	60	95	60	60

The following summarizes what is believed to be necessary to change the trend previously described in the Solid Waste Division:

1. Derive additional revenues by expanding the customer base and increasing the sales of recycled cardboard, newsprint, mixed paper, plastics and metals.
2. Enforce the theft of service laws and continue promoting the clean up truck placement program.
3. Control transportation and disposal costs by recycling or diverting as much material as possible from the waste stream being hauled to a Regional Landfill.
4. Control maintenance and rental equipment expenses by continuing a planned replacement schedule for the refuse collection fleet.

63-65 REFUSE COMMERCIAL
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 98,424	\$ 100,674	\$ 105,029
5020 Longevity	1,491	1,671	1,851
5030 Overtime	938	850	850
5040 Insurance	15,121	15,000	15,172
5050 Social Security	7,509	7,929	8,276
5070 Uniforms	436	500	500
5080 Termination Pay	(809)	-	-
5090 Worker's Compensation	1,721	2,812	2,812
5110 Retirement	20,360	21,268	21,863
5120 Special Qualification Pay	244	450	450
<i>SUB-TOTAL</i>	<u>\$ 145,435</u>	<u>\$ 151,154</u>	<u>\$ 156,803</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 6	\$ 200	\$ 150
5240 Chemicals	132	-	-
5280 Fuel/Oil/Lubricants	47,985	45,000	48,000
5290 Household & Institutional	46	100	100
5340 Motor Vehicle Repair Material	14,227	11,750	14,500
5350 Equipment Repair & Maintenance	140	5,400	4,750
5360 Miscellaneous Repair & Maintenance	20,228	20,250	20,250
<i>SUB-TOTAL</i>	<u>\$ 82,764</u>	<u>\$ 82,700</u>	<u>\$ 87,750</u>
<i>CONTRACTUAL SERVICES</i>			
5520 Consultant	\$ -	\$ -	\$ -
5570 Telephone	439	483	480
5590 Travel	100	1,000	1,000
5660 Equipment Repair & Maintenance	55,625	40,000	51,785
5760 Rental Equipment	87,389	89,926	89,926
5770 Miscellaneous Contracted Services	96,676	102,000	111,000
5790 Depreciation Expense	-	-	-
<i>SUB-TOTAL</i>	<u>\$ 240,229</u>	<u>\$ 233,409</u>	<u>\$ 254,191</u>
<i>GRAND TOTAL</i>	<u>\$ 468,428</u>	<u>\$ 467,263</u>	<u>\$ 498,744</u>



INTERNAL SERVICE FUNDS

Tabs In This Section

Page 245 Central Garage & Stores

Page 255 Employees' Benefit Fund



CENTRAL GARAGE AND STORES

What is Shown in this Section?

Page 246	Narrative - Anticipated Revenues & Expenses
Page 247	Graph - Expense by Function
Page 248	Fund Summary
Page 249	Revenue and Other Financing Sources
Page 250	Organizational Chart
Page 251	Department Information - Mission Statement, Goals & Objectives
Page 254	Account Trend Summary

**FISCAL YEAR 2013-2014 BUDGET
CENTRAL GARAGE AND STORES FUND
NARRATIVE**

Anticipated revenue for the Central Garage and Stores Fund total \$1,092,317 a 3.6% increase from the preceding year budget. All revenue is received from other City funds in payment of rental charges for equipment, as well as overhead and labor charges for maintenance.

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2013</u>
Charges For Services	\$1,071,317	98.1%	\$53,053
Miscellaneous	20,000	1.8%	(15,000)
Non-Operating	<u>1,000</u>	<u>0.1%</u>	<u>-</u>
Total	<u>\$1,092,317</u>	<u>100.0%</u>	<u>\$38,053</u>

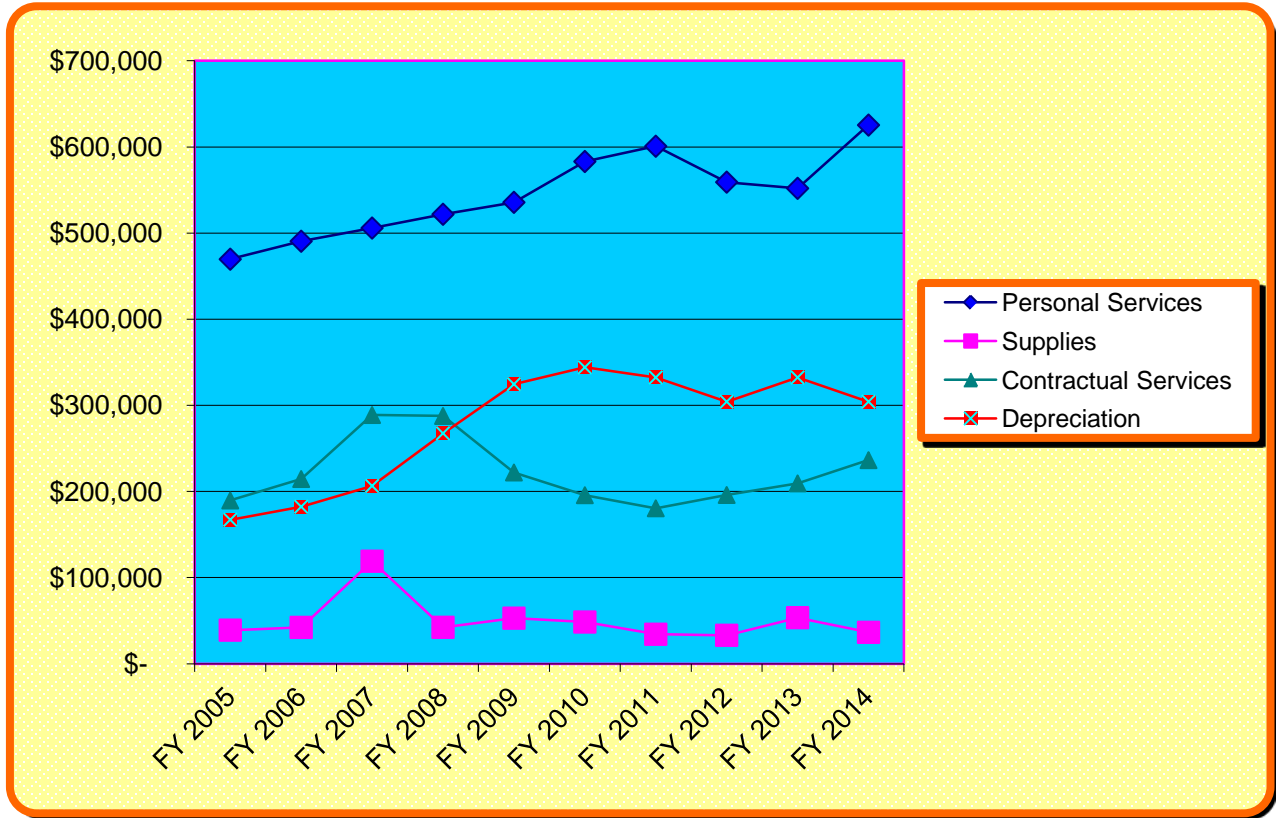
Expenses for this fund will increase \$55,304 or 4.8% from the preceding year. The increase is primarily due to personnel changes and increases in insurance costs and cost of living adjustments. Changes in levels of expenses for the functional areas over the preceding year are shown in the tabulation:

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2013</u>
Personal Services	\$625,365	52.0%	\$73,430
Supplies	36,500	3.0%	(17,000)
Contractual services	236,363	19.7%	26,968
Depreciation	<u>304,269</u>	<u>25.3%</u>	<u>(28,094)</u>
Total	<u>\$1,202,497</u>	<u>100.0%</u>	<u>\$ 55,304</u>

CITY OF SWEETWATER, TEXAS

Central Supply Expense By Function

Fiscal Year 2005 - Fiscal Year 2014



Description:

This graph shows the amount of expense for each function in Central Supply for FY 2005 thru FY 2014. Actual expenses are reflected for FY 2005-2012 and budgeted figures are shown for FY 2013-2014. The increase in personal services is due to cost of living adjustments. Contractual services increased due to raise in administrative fees paid to the General Fund.

**INTERNAL SERVICES FUND
CENTRAL GARAGE AND STORES SUMMARY
2013-2014 BUDGET**

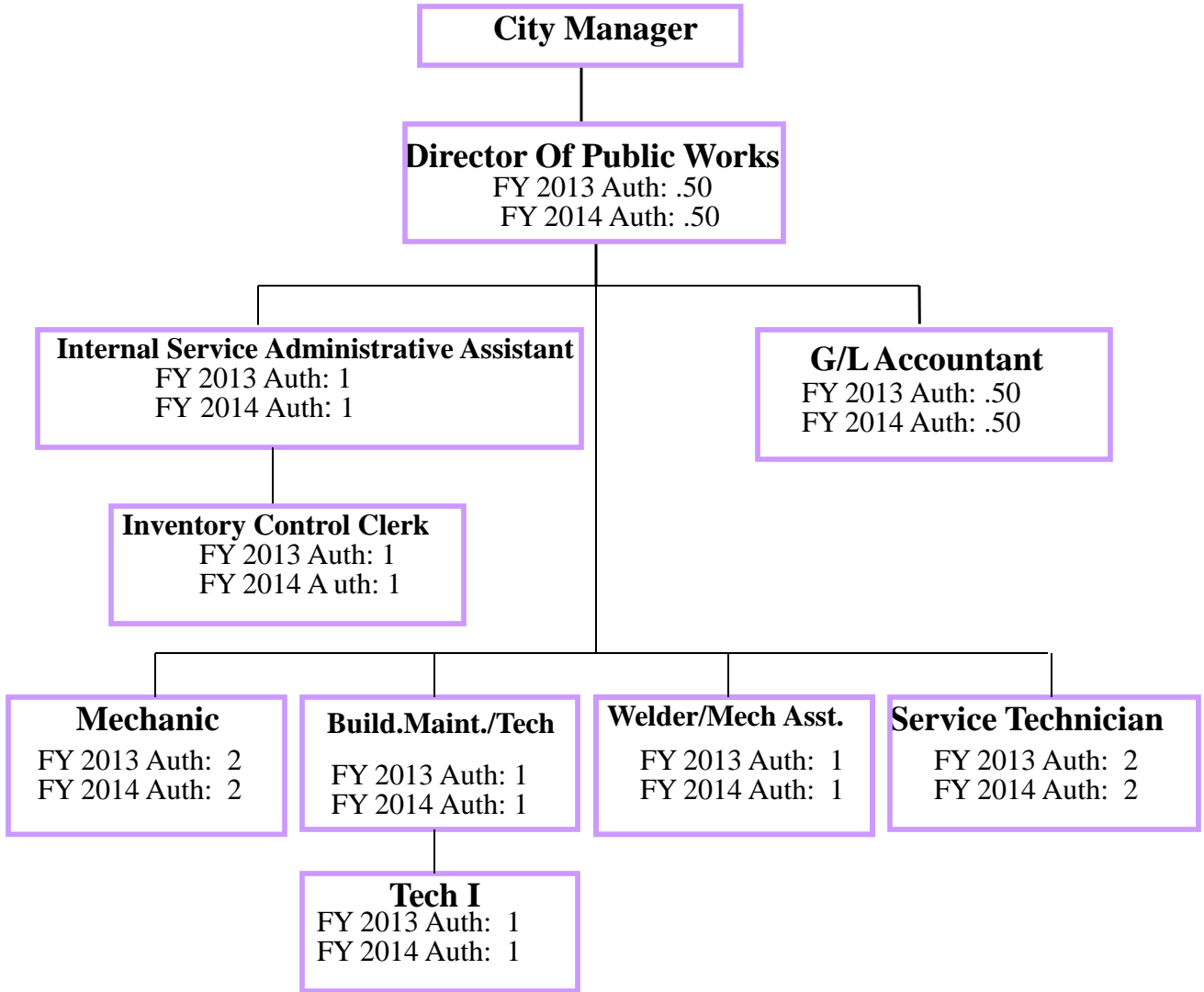
	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
RETAINED EARNINGS, UNRESERVED OCTOBER 1	\$ 2,360,346	\$ 2,314,514	\$ 2,221,585
REVENUES			
Charges for Services	1,024,039	1,018,264	1,071,317
Intergovernmental	-	-	-
Miscellaneous	<u>20,040</u>	<u>35,000</u>	<u>20,000</u>
Sub-Total	1,044,079	1,053,264	1,091,317
Non-Operating	<u>2,460</u>	<u>1,000</u>	<u>1,000</u>
TOTAL	<u>\$ 1,046,539</u>	<u>\$ 1,054,264</u>	<u>\$ 1,092,317</u>
EXPENSES			
Personal Services	\$ 559,128	\$ 551,935	\$ 625,365
Supplies	33,049	53,500	36,500
Contractual Services	195,925	209,395	236,363
Depreciation	<u>304,269</u>	<u>332,363</u>	<u>304,269</u>
TOTAL	<u>\$ 1,092,371</u>	<u>\$ 1,147,193</u>	<u>\$ 1,202,497</u>
RETAINED EARNINGS, UNRESERVED SEPTEMBER 30	<u>\$ 2,314,514</u>	<u>\$ 2,221,585</u>	<u>\$ 2,111,405</u>

**70-71 CENTRAL GARAGE AND STORES FUND
REVENUE AND OTHER FINANCING SOURCES
2013-2014 BUDGET**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
CHARGES FOR SERVICES			
4280 Shop Labor Charges	\$ 330,374	\$ 300,000	\$ 300,000
4290 Overhead Charges-Fuel	16,358	15,000	15,000
4390 Overhead Charges-Supplies	63,340	60,000	60,000
4410 Equipment Rental Charges	<u>613,967</u>	<u>643,264</u>	<u>696,317</u>
Sub-Total	<u>\$ 1,024,039</u>	<u>\$ 1,018,264</u>	<u>\$ 1,071,317</u>
INTERGOVERNMENTAL			
4520 Grant Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Sub-Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
MISCELLANEOUS			
4770 Miscellaneous Revenue	<u>\$ 20,040</u>	<u>\$ 35,000</u>	<u>\$ 20,000</u>
Sub-Total	<u>\$ 20,040</u>	<u>\$ 35,000</u>	<u>\$ 20,000</u>
NON-OPERATING			
4750 Interest Revenue	<u>\$ 2,460</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
Sub-Total	<u>\$ 2,460</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
TOTAL	<u><u>\$ 1,046,539</u></u>	<u><u>\$ 1,054,264</u></u>	<u><u>\$ 1,092,317</u></u>

CENTRAL GARAGE & STORES DEPARTMENT – 70-71

2013-2014



70-71 CENTRAL GARAGE AND STORES

	ACTUAL 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014
Personal Services	\$559,128	\$ 551,935	\$625,365
Supplies	33,049	53,500	36,500
Contractual Services	195,925	209,395	236,363
Depreciation	<u>304,269</u>	<u>332,363</u>	<u>304,269</u>
Sub-Total	<u>1,092,371</u>	<u>1,147,193</u>	<u>1,202,497</u>
Capital Outlay	<u>166,585</u>	<u>236,000</u>	<u>446,000</u>
TOTAL	<u>\$1,258,956</u>	<u>\$1,383,193</u>	<u>\$1,648,497</u>

Mission Statement

To provide internal support to other departments through vehicle maintenance and efficient purchasing and to provide for a safe and healthy environment for the citizens of Sweetwater through the surveillance and elimination of disease vectors.

Description

This program provides vehicles and equipment to other departments on a rental basis. All maintenance and operational supplies are provided on a charge for service plus overhead to cover full cost. Supplies are maintained in inventory and are charged to the department when issued, also on a cost plus overhead basis. All purchases are made through this fund by use of a purchase order system which interfaces with the accounting function through a specific accounting clerk. Also provided is a maintenance and repair function for City facilities and maintenance and repair of refuse containers.

The department is also responsible for the surveillance and control of disease vectors through the Nolan County Health Department.

Vector (mosquitoes, ticks, flies, etc.,) control is conducted at appropriate times of the year to maintain morbidity and mortality rates for vector-borne diseases at zero. Collection and submission of disease vectors provide a surveillance mechanism necessary to proper control efforts. Another crucial part of these control efforts involves the solicitation of the public's help through education.

Goal

To provide timely, effective and efficient maintenance service to all City department vehicles and equipment.

Objectives

1. Provide continual use of fuel management system and cards assigned to individual departments for accurate accounting of consumption.
2. Take advantage of the Federal Surplus Properties Program to acquire equipment.

Effectiveness and Efficiency

1. This replacement program for equipment and vehicles by accumulation of rental payments from various departments has allowed the purchase of items with the use of current funds and has required no issuance of debt.
2. The maintenance program has extended the useful lives of city-owned assets. The scheduling of repairs on city vehicles and equipment has provided for quicker turn-around and less down time. By keeping the flow of funds internal the program has saved outside expenditures of funds.

70-71 CENTRAL GARAGE AND STORES

Indicators	2011-2012		Estimated 2012-2013	Targeted 2013-2014
	Projected	Actual		
1. Major engine repairs	2	7	2	2
2. Engine and chassis repairs	600	1,007	1,000	1,000
3. Flats	1,100	308	1,100	400
4. Service jobs & preventive maintenance check	425	392	425	425
5. Welding jobs	225	96	225	225
6. Unleaded & regular gas consumption (gals)	55,000	54,445	55,000	55,000
7. Diesel consumption (gals)	47,000	50,638	47,000	51,000
8. Oil consumption (gals)	2,000	1,277	2,000	2,000
9. Containers refurbished	225	292	225	225
10. Building maintenance	10	10	10	10
11. Building repair	4	8	4	4
12. New construction	0	0	0	0

Stores:

Goal

To provide quick and efficient service to other city departments through timely purchases and maintenance of an adequate inventory and effective control.

Objectives

1. Reduce the number of outside purchases through effective inventory control.
2. Increase the number of purchases and contracts made through Minority Business Enterprises (M.B.E.).

Indicators	2011-2012		Estimated 2012-2013	Targeted 2013-2014
	Projected	Actual		
1. Number of requisitions processed	1,250	695	1,250	1,250
2. Total number of purchases or contracts from MBEs	8	21	8	8
3. Total dollar value of purchases or contracts from MBE	5,000	17,196	5,000	5,000
4. Number of bidders for goods or services by MBE	6	7	6	6
5. Number of MBEs contacted in anticipation of bid lettings	4	6	4	4
6. Percentage of dollar value or all contracts awarded to the private sector that were awarded to MBEs	20%	3.0%	20%	20%

70-71 CENTRAL GARAGE AND STORES

Vector Control

Goal

Persons in residential and recreational areas of the City of Sweetwater will be at a minimum risk of vector-borne disease.

Objectives

1. To continue an integrated program of vector control as it relates to mosquitoes and flies by using chemicals, biological and physical means.
2. To collect and submit vector samples for surveillance of vector-borne diseases.
3. To educate the citizens of Sweetwater on the health threat of disease vectors and the public's role in vector control through educational programs to various groups, use of the news media, distribution of pamphlets and door-to-door promotional activities.
4. To train employees on vector biology and the most effective control methods.

Indicators	2011-2012		Estimated	Targeted
	Projected	Actual	2012-2013	2013-2014
1) a. Number sites Gambusia distributed	25	0	25	25
b. Number hours larvicided	100	8	100	100
c. Number hours for adulticide	100	51	100	100
2) a. Number mosquito sample submitted	2	1	2	2
3) a. Number educational programs	2	2	2	2
b. Number articles in news media	4	1	4	4
4) Number workshops on vector control attended	1	1	1	1

70-71 CENTRAL GARAGE AND STORES
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
PERSONAL SERVICES				
5010	Salaries	\$ 362,705	\$ 351,812	\$ 404,572
5020	Longevity	7,792	7,315	8,030
5030	Overtime	2,728	2,000	2,000
5040	Insurance	66,552	75,000	75,000
5050	Social Security	27,915	27,810	32,271
5070	Uniforms	2,391	2,000	2,000
5080	Termination Pay	4,161	1,000	1,000
5090	Worker's Compensation	7,123	9,000	9,000
5110	Retirement	73,069	74,596	85,254
5120	Special Qualification Pay	3,625	300	5,100
5130	Special Allowance	1,067	1,102	1,138
	SUB-TOTAL	<u>\$ 559,128</u>	<u>\$ 551,935</u>	<u>\$ 625,365</u>
SUPPLIES				
5210	Office Supplies	\$ 4,567	\$ 3,500	\$ 5,000
5240	Chemicals	7,430	10,000	10,000
5280	Fuel/Oil/Lubricants	4,556	9,000	5,000
5290	Household & Institutional	2,004	2,000	2,000
5330	Electrical Supplies	-	500	-
5340	Motor Vehicle Repair Material	2,245	7,000	2,500
5350	Equipment Repair & Maintenance	2,015	6,500	2,000
5360	Miscellaneous Repair & Maintenance	10,232	15,000	10,000
	SUB-TOTAL	<u>\$ 33,049</u>	<u>\$ 53,500</u>	<u>\$ 36,500</u>
CONTRACTUAL SERVICES				
5520	Consultant	\$ -	\$ 150	\$ -
5570	Telephone	6,951	8,000	7,000
5590	Travel	9	500	-
5630	Gas	8,885	8,000	9,000
5640	Electricity	11,795	12,000	12,000
5660	Equipment Repair & Maintenance	3,428	1,500	5,000
5700	Judgements & Damages	-	-	-
5710	Dues/Subscriptions/Memberships	1,409	1,500	1,500
5740	Administrative Tax	114,348	125,745	149,863
5750	Insurance	36,259	40,000	40,000
5770	Miscellaneous Contracted Services	12,841	12,000	12,000
5790	Depreciation Expense	304,269	332,363	304,269
	SUB-TOTAL	<u>\$ 500,194</u>	<u>\$ 541,758</u>	<u>\$ 540,632</u>
CAPITAL OUTLAY				
5840	Machinery & Equipment	\$ 24,165	\$ 92,000	\$ 43,000
5850	Vehicles	142,420	144,000	403,000
	SUB-TOTAL	<u>\$ 166,585</u>	<u>\$ 236,000</u>	<u>\$ 446,000</u>
	GRAND TOTAL	<u><u>\$ 1,258,956</u></u>	<u><u>\$ 1,383,193</u></u>	<u><u>\$ 1,648,497</u></u>

EMPLOYEES' BENEFIT FUND

What is Shown in this Section?

Page	256	Narrative - Explanation of Why the Fund was Formed
Page	257	Fund Summary
Page	258	Revenue and Other Financing Sources
Page	259	Fund Information
Page	260	Account Trend Summaries

EMPLOYEES' BENEFIT FUND NARRATIVE FISCAL YEAR 2013-2014

The Employees' Benefit Fund is comprised of costs related to health insurance and life insurance. The City's plan is partially self insured with monthly claim caps and annual aggregates. The program is administered by a third party administrator and the program is performing as expected. The City remits premiums and fees to the administrator for servicing and excessive loss coverage and deposits what formerly were premium costs into a special account. All claims, after approval for payment by the administrator, are paid from the special fund.

We expect only a moderate increase in funding requirements for FY 2014. The program will be continued for FY 2014 and the City Commission believes that they are able to provide health and life insurance coverage for employees and dependents for the lowest possible cost utilizing this approach. Employees with family coverage will pay a monthly contribution of \$275.00 which is a \$25 increase in the contribution from the prior year. Coverage is provided free of charge to City employees.

The FY 2014 budget utilizes fund balance in lieu of increasing City contribution revenues.



**INTERNAL SERVICES FUND
EMPLOYEES' BENEFIT SUMMARY
2013-2014 BUDGET**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
RETAINED EARNINGS, DESIGNATED OCTOBER 1	\$ 273,185	\$ 207,912	\$ 61,012
REVENUES			
Miscellaneous	<u>1,405,579</u>	<u>1,344,600</u>	<u>1,349,500</u>
Sub-Total	1,405,579	1,344,600	1,349,500
Non-Operating	<u>788</u>	<u>1,000</u>	<u>750</u>
TOTAL	<u>\$ 1,406,367</u>	<u>\$ 1,345,600</u>	<u>\$ 1,350,250</u>
EXPENSES			
Contractual Services	<u>\$ 1,471,640</u>	<u>\$ 1,492,500</u>	<u>\$ 1,387,500</u>
TOTAL	<u>\$ 1,471,640</u>	<u>\$ 1,492,500</u>	<u>\$ 1,387,500</u>
RETAINED EARNINGS, DESIGNATED SEPTEMBER 30	<u>\$ 207,912</u>	<u>\$ 61,012</u>	<u>\$ 23,762</u>

**85-85 EMPLOYEES' BENEFIT FUND
REVENUE AND OTHER FINANCING SOURCES
2013-2014 BUDGET**

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
MISCELLANEOUS			
4790 Employee Group Insurance	<u>\$ 1,405,579</u>	<u>\$ 1,344,600</u>	<u>\$ 1,349,500</u>
Sub-Total	<u>\$ 1,405,579</u>	<u>\$ 1,344,600</u>	<u>\$ 1,349,500</u>
NON-OPERATING			
4750 Interest Revenue	<u>\$ 788</u>	<u>\$ 1,000</u>	<u>\$ 750</u>
Sub-Total	<u>\$ 788</u>	<u>\$ 1,000</u>	<u>\$ 750</u>
TOTAL	<u><u>\$ 1,406,367</u></u>	<u><u>\$ 1,345,600</u></u>	<u><u>\$ 1,350,250</u></u>

85-85 EMPLOYEES' BENEFIT FUND

	<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
Contractual Services	<u>\$1,471,640</u>	<u>\$1,492,500</u>	<u>\$1,387,500</u>
TOTAL	<u>\$1,471,640</u>	<u>\$1,492,500</u>	<u>\$1,387,500</u>

Mission Statement

To provide group health and life insurance for employees and dependents.

Goals

To provide an insurance benefit for employees that is comprehensive yet cost effective.

Objectives

To insure employees and dependents at an affordable price for both the City and the individual employee.

85-85 EMPLOYEES' BENEFIT FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2011-2012</u>	<u>BUDGET</u> <u>2012-2013</u>	<u>BUDGET</u> <u>2013-2014</u>
<i>CONTRACTUAL SERVICES</i>				
5500	Insurance Administrator Fee	\$ 372,345	\$ 342,500	\$ 375,000
5501	Life Insurance Premium	12,479	12,000	12,500
5502	COBRA Admin Fees	-	1,000	-
5800	Employees' Insurance Claims	<u>1,086,816</u>	<u>1,137,000</u>	<u>1,000,000</u>
GRAND TOTAL		<u><u>\$ 1,471,640</u></u>	<u><u>\$ 1,492,500</u></u>	<u><u>\$ 1,387,500</u></u>



SECTION VI

PERSONNEL DATA

What is Shown in this Section?

Page 262	Personnel Pay Plan
Page 265	Personnel Annual Pay Schedule
Page 266	Personnel Pay Schedule

PERSONNEL PAY PLAN

It is the policy of the City of Sweetwater to establish procedures that create harmonious and productive city employee relationships in the conduct of every-day business. The personnel policy is intended to promote and increase effectiveness, efficiency, and high quality performance in the service of the city through systematic formal training, on-the-job training, performance planning and review. Additionally, the policy is to provide for fair and equal treatment of applicants and employees with a program of recruitment, selection, and advancement that is based upon qualifications and demonstrated performance. The policy also establishes and maintains an equitable and uniform personnel plan of job classification and pay based upon job description and performance.

The City has adopted a pay plan that permits job classification in a systematic and equitable manner. As any sound pay plan does, this plan requires a systematic arrangement of the positions that are to be paid and that arrangement is called a classification plan. The classification plan requires the use of information, supplied by the employee and appropriate supervisor, to determine which jobs are comparable and to ensure that equal work is provided with equal pay. Objective evaluations must consider only the job under review and not the person. In this way, the plan ensures that the City does provide equitable pay for equitable work.

The purpose of ranking jobs is to make objective decisions about jobs based on duties, responsibilities and other criteria in order to determine which jobs should be paid more or less than others.

Job evaluation criteria were developed to rank jobs relative to each other to obtain internal alignment. Internal alignment represents the relationships among positions within an organization in terms of rank and pay. Proper internal alignment calls for similar treatment of like positions, with differences among positions in direct proportion to differences in difficulty, responsibility, and qualification requirements.

The job classes in the pay plan were ranked to obtain internal alignment based on the following factors:

I	Knowledge/Skills
II	Guidelines
III	Complexity
IV	Supervision Exercised
V	Supervision Received
VI	Personal Contact
VII	Purpose of Personal Contact

Each factor was defined and divided into levels of difficulty or importance, and each level has a narrative description. Each factor was assigned a percentage value based on the importance of the factor to the organization and the significance of each factor in the organizational environment. For example, the factor "Knowledge/Skills" was assigned the highest value because the amount and kind of knowledge and skill required to perform a job are of relatively greater value to the organization than the characteristics described under each of the other factors. Also, the organizational structure and division of work place a greater emphasis on knowledge than on the other factors.

The pay plan factors were assigned the following weights or percentage values:

I	Knowledge/Skills	=	40%
II	Guidelines	=	15%
III	Complexity	=	10%
IV	Supervision Exercised	=	15%
V	Supervision Received	=	10%
VI	Personal Contact	=	5%
VII	Purpose of Personal Contact	=	<u>5%</u>
	Total		100%

PERSONNEL PAY PLAN

Each department head, except Police Chief and Emergency Services Director whose personnel are covered by Civil Service rather than the Pay Plan, along with a member of the City Administration review each job description individually applying values to each factor. The job description is reviewed each time the duties and responsibilities of the position change.

Civil Service employees, Police and Fire, will be graded as follows:

All uncertified employees will be hired at Grade 13 Step B.

Upon completion of certification, employee will be upgraded to Grade 13 Step C. If employee is certified, he/she will start at Grade 13 Step C.

After one year probation, one year from date of hire, employee will be upgraded to Grade 13 Step D.

At the beginning of the employee's third year he/she will be upgraded to Grade 13 Step E.

Once a percentage value is designated for each factor, point values are assigned to each level of each factor. A scale of 1000 points is used to rank job classes, so that meaningful point spreads can be obtained among classes. Each factor is assigned a maximum point value based on the above percentages. Consequently, the factor "Knowledge/Skills" is assigned a maximum value of 400 points because 40% of 1000 is equal to 400. Maximum point values are assigned to other factors in a similar manner. Each level of each factor is then assigned a point value by dividing the total number of levels within the factor into the maximum point value assigned to that factor to obtain the point value for the lowest level of the factor. The point value for each level beyond the lowest level is obtained by adding the point value of the lowest level to itself for each subsequent level. The resulting point values look like this:

I	Knowledge/Skills		=	40%	=	400 points
	Level	A	=	80 points		
		B	=	160 points		
		C	=	240 points		
		D	=	320 points		
		E	=	400 points		
II	Guidelines		=	15%	=	150 points
	Level	A	=	30 points		
		B	=	60 points		
		C	=	90 points		
		D	=	120 points		
		E	=	150 points		
III	Complexity		=	10%	=	100 points
	Level	A	=	20 points		
		B	=	40 points		
		C	=	60 points		
		D	=	80 points		
		E	=	100 points		
IV	Supervision Exercised		=	15%	=	150 points
	Level	A	=	37.5 points		
		B	=	75 points		
		C	=	112.5 points		
		D	=	150 points		

PERSONNEL PAY PLAN

V	Supervision Received	=	10%	= 100 points
	Level			
	A	=	20 points	
	B	=	40 points	
	C	=	60 points	
	D	=	80 points	
	E	=	100 points	
VI	Personal Contact	=	5%	= 50 points
	Level			
	A	=	12.5 points	
	B	=	25 points	
	C	=	37.5 points	
	D	=	50 points	
VII	Purpose of Personal Contact	=	5%	= 50 points
	Level			
	A	=	12.5 points	
	B	=	25 points	
	C	=	37.5 points	
	D	=	50 points	

During the review, each job is ranked by analyzing the appropriate section of the specification for each class and matching it with the level within each factor that best described the job. The same procedure is followed for each factor, and accumulative point total is obtained by adding up the point values obtained for each factor. By using this method of ranking, each job class may be compared to the others on a factor by factor basis. This apportions the judgment needed to rank each job class into a series of judgments that can be made more easily and can be compared to one another.

The grades, salary ranges, and accumulative point totals for the City of Sweetwater are as follows:

<u>Grade</u>	<u>Annual Salary Range</u>		<u>Accumulative Point Total</u>
1	18,391	23,845	0 - 100
2	19,625	25,445	100 - 169
3	20,941	27,152	170 - 209
4	22,346	28,974	210 - 249
5	23,845	30,917	250 - 289
6	25,445	32,992	290 - 329
7	27,152	35,205	330 - 369
8	28,974	37,567	370 - 409
9	30,917	40,087	410 - 449
10	32,992	42,777	450 - 489
11	35,205	45,647	490 - 529
12	37,567	48,709	530 - 569
13	40,087	51,977	570 - 609
14	42,777	55,464	610 - 649
15	45,646	59,185	650 - 664
16	48,709	63,156	665 - 724
17	51,977	67,393	725 - 764
18	55,464	71,914	765 - 804
19	59,185	76,738	805 - 844
20	63,155	81,887	845 - 924
21	67,393	87,380	925 - 964
22	71,914	93,243	965 - 1000

CITY OF SWEETWATER
PERSONNEL ANNUAL PAY SCHEDULE
2013-2014 BUDGET
EFFECTIVE 10-01-2013

GRADE	A	B	C	D	E	F	G	H	I
1	18,390.74	18,997.63	19,624.55	20,272.16	20,941.15	21,632.20	22,346.07	23,083.49	23,845.24
2	19,624.55	20,272.16	20,941.15	21,632.20	22,346.07	23,083.49	23,845.24	24,632.13	25,445.00
3	20,941.15	21,632.20	22,346.07	23,083.49	23,845.24	24,632.13	25,445.00	26,284.68	27,152.07
4	22,346.07	23,083.49	23,845.24	24,632.13	25,445.00	26,284.68	27,152.07	28,048.09	28,973.68
5	23,845.24	24,632.13	25,445.00	26,284.68	27,152.07	28,048.09	28,973.68	29,929.81	30,917.50
6	25,445.00	26,284.68	27,152.07	28,048.09	28,973.68	29,929.81	30,917.50	31,937.77	32,991.72
7	27,152.07	28,048.09	28,973.68	29,929.81	30,917.50	31,937.77	32,991.72	34,080.45	35,205.10
8	28,973.68	29,929.81	30,917.50	31,937.77	32,991.72	34,080.45	35,205.10	36,366.87	37,566.98
9	30,917.50	31,937.77	32,991.72	34,080.45	35,205.10	36,366.87	37,566.98	38,806.69	40,087.31
10	32,991.72	34,080.45	35,205.10	36,366.87	37,566.98	38,806.69	40,087.31	41,410.19	42,776.72
11	35,205.10	36,366.87	37,566.98	38,806.69	40,087.31	41,410.19	42,776.72	44,188.36	45,646.57
12	37,566.98	38,806.69	40,087.31	41,410.19	42,776.72	44,188.36	45,646.57	47,152.91	48,708.95
13	40,087.31	41,410.19	42,776.72	44,188.36	45,646.57	47,152.91	48,708.95	50,316.35	51,976.79
14	42,776.72	44,188.36	45,646.57	47,152.91	48,708.95	50,316.35	51,976.79	53,692.02	55,463.86
15	45,646.57	47,152.91	48,708.95	50,316.35	51,976.79	53,692.02	55,463.86	57,294.17	59,184.88
16	48,708.95	50,316.35	51,976.79	53,692.02	55,463.86	57,294.17	59,184.88	61,137.98	63,155.53
17	51,976.79	53,692.02	55,463.86	57,294.17	59,184.88	61,137.98	63,155.53	65,239.66	67,392.57
18	55,463.86	57,294.17	59,184.88	61,137.98	63,155.53	65,239.66	67,392.57	69,616.53	71,913.87
19	59,184.88	61,137.98	63,155.53	65,239.66	67,392.57	69,616.53	71,913.87	74,287.03	76,738.50
20	63,155.53	65,239.66	67,392.57	69,616.53	71,913.87	74,287.03	76,738.50	79,270.87	81,886.81
21	67,392.57	69,616.53	71,913.87	74,287.03	76,738.50	79,270.87	81,886.81	84,589.07	87,380.51
22	71,913.87	74,287.03	76,738.50	79,270.87	81,886.81	84,589.07	87,380.51	90,264.07	93,242.78

**PERSONNEL SCHEDULE
2013-2014 BUDGET**

PAY GRADE*	POSITIONS	ACTUAL 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014
01-01 MAYOR AND COMMISSION				
Unclassified	Commissioner	5.00	5.00	5.00
01-02 CITY ADMINISTRATION				
Unclassified	City Manager	1.00	1.00	1.00
14	Human Resources Director	1.00	1.00	1.00
11	Executive Secretary	1.00	1.00	1.00
01-03 FINANCE				
Unclassified	Comptroller	1.00	1.00	1.00
10	Accounts Payable Clerk	1.00	1.00	1.00
8	Accounting Clerk	1.00	1.00	1.00
01-04 COURT AND LEGAL				
8	Court Clerk	1.00	1.00	1.00
01-05 CODE ENFORCEMENT				
Unclassified	Director	0.25	0.25	0.25
13/14	Combination Inspector	2.00	2.00	2.00
8	Clerk	0.50	0.50	0.50
01-06 POLICE				
Unclassified	Police Chief	1.00	1.00	1.00
17	Lieutenant	1.00	1.00	1.00
16	Sergeant	3.00	3.00	3.00
13	Patrol Officer	17.00	17.00	17.00
11	Communications Officer	4.00	4.00	4.00
8	Administrative Assistant	1.00	1.00	1.00
01-07 FIRE				
Unclassified	Emergency Services Director	0.50	0.50	0.50
17	Assistant Fire Chief	1.50	1.50	1.50
13	Firefighter	11.00	11.00	11.00
13	Training Officer	0.50	0.50	0.50
13	Fire Marshal	0.50	0.50	0.50
01-10 STREETS AND SIGNALS				
Unclassified	Director	0.25	0.25	0.25
13	General Ledger Accountant	0.50	0.50	0.50
11/12	Foreman	1.00	1.00	1.00
8	Equipment Operator II	1.00	1.00	1.00
8	Heavy Equipment Operator	1.00	1.00	1.00
7/8	Truck Driver	3.00	3.00	3.00
7	Street Worker	0.50	0.50	0.50
01-11 ANIMAL CONTROL				
10	Animal Control Officer	1.00	1.00	1.00

**PERSONNEL SCHEDULE
2013-2014 BUDGET**

PAY GRADE*	POSITIONS	ACTUAL 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014
7	Animal Control Worker			1.00
P/T	Animal Control Worker	1.00	1.00	
01-13 PARKS AND RECREATION				
Unclassified	Director	0.25	0.25	0.25
15	Superintendent	0.25	0.25	0.25
8	Equipment Operator	1.00	1.00	1.00
7	Parks Worker	2.75	2.75	2.75
P/T	Seasonal Parks Worker	3.00	3.00	3.00
01-15 GOLF COURSE				
15	Superintendent	0.25	0.25	0.25
01-16 SWIMMING POOL				
15	Superintendent	0.25	0.25	0.25
P/T	Seasonal Part Time:			
	Pool Manager	1.00	1.00	1.00
	Assistant Pool Manager	1.00	1.00	1.00
	Senior Lifeguard	2.00	2.00	2.00
	Lifeguard	22.00	18.00	18.00
01-17 AIRPORT				
7	Parks Worker	0.50	0.50	0.50
25-25 SENIOR NUTRITION ACTIVITIES PROGRAM				
15	Director	1.00	1.00	1.00
8	Food Service Supervisor	1.00	1.00	1.00
8	Secretary	1.00	1.00	1.00
7	Full Time Cook	1.00	1.00	1.00
P/T	Part Time:			
	Van Driver	1.00	1.00	1.00
	Kitchen Aide	1.00	1.00	1.00
	Kitchen Aide II	1.00	1.00	1.00
	Kitchen Aide III	1.00	1.00	1.00
	Center Clerk	1.00	1.00	1.00
60-51 BILLING AND COLLECTIONS				
12	Chief Clerk	1.00	1.00	1.00
8	Clerk	1.50	1.50	1.50
60-52 SOURCE OF SUPPLY				
Unclassified	Director	0.20	0.20	0.20
13	Systems Operations Manager	0.25	0.25	0.25
10	Operator/Pumper	2.00	2.00	2.00
8	Secretary	0.50	0.50	0.50
10	Lakekeeper/Pumper	1.00	1.00	1.00
60-53 WATER PURIFICATION				
Unclassified	Director	0.20	0.20	0.20

**PERSONNEL SCHEDULE
2013-2014 BUDGET**

PAY GRADE*	POSITIONS	ACTUAL 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014
14	Operations/Maintenance Supervisor	0.50	0.50	0.50
13	Systems Operations Manager	0.50	0.50	0.50
10	Water Plant Operator	3.00	3.00	3.00
60-54 WATER DISTRIBUTION				
Unclassified	Director	0.20	0.20	0.20
13	Customer Service Representative	1.00	1.00	1.00
11	Crew Chief	1.00	1.00	1.00
8	Meter Reader	2.00	2.00	2.00
8	Equipment Operator II	2.00	2.00	2.00
7	Utility Crew Member	3.00	3.00	3.00
60-55 WASTEWATER COLLECTION				
Unclassified	Director	0.20	0.20	0.20
11	Crew Chief	1.00	1.00	1.00
8	Equipment Operator II	1.00	1.00	1.00
60-56 WASTEWATER TREATMENT				
Unclassified	Director	0.20	0.20	0.20
14	Operation/Maintenance Supervisor	0.50	0.50	0.50
13	Systems Operatons Manager	0.25	0.25	0.25
11	Wastewater Plant Operator	3.00	2.00	2.00
10	Relief Pumper/Operator	0.00	1.00	1.00
62-62 EMERGENCY MEDICAL SERVICES				
Unclassified	Emergency Services Director	0.50	0.50	0.50
17	Assistant Fire Chief	1.50	1.50	1.50
13	Paramedic/EMT	7.00	7.00	7.00
13	Training Officer	0.50	0.50	0.50
13	Fire Marshal	0.50	0.50	0.50
10	Insurance Adminstrator	1.00	1.00	1.00
63-63 REFUSE COLLECTION-RESIDENTIAL				
Unclassified	Director	0.25	0.25	0.25
12	Foreman	0.50	0.50	0.50
7	Refuse Collection Operator	5.00	5.00	5.00
63-64 REFUSE DISPOSAL				
Unclassified	Director	0.25	0.25	0.25
8	Equipment Operator II	1.00	1.00	1.00
8	Clerk	0.25	0.25	0.25
P/T	Part Time: Drop Off Center Attendant	7.00	8.00	8.00
63-65 REFUSE COLLECTION-COMMERCIAL				
Unclassified	Director	0.25	0.25	0.25
12	Foreman	0.50	0.50	0.50
8	Clerk	0.25	0.25	0.25

**PERSONNEL SCHEDULE
2013-2014 BUDGET**

PAY GRADE*	POSITIONS	ACTUAL 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014
7	Refuse Collection Operator	2.00	2.00	2.00
70-71 CENTRAL GARAGE AND STORES				
Unclassified	Director	0.50	0.50	0.50
13	Administrative Assistant Director	1.00	1.00	1.00
13	General Ledger Accountant	0.50	0.50	0.50
13	Mechanic	2.00	2.00	2.00
12	Inventory Control Clerk	1.00	1.00	1.00
10	Building Maintenance Tech	1.00	1.00	1.00
10	Welder/Mechanic Assistant	1.00	1.00	1.00
10	Tech I	1.00	1.00	1.00
7	Service Technician	2.00	2.00	2.00
82-82 CEMETERY				
15	Superintendent	0.25	0.25	0.25
7	Parks Worker	0.25	0.25	0.25
TOTAL FULL TIME		132.00	132.00	131.00
TOTAL PART TIME		41.00	38.00	39.00

The Pay Grade Schedule reflecting annual salary ranges is located on page 264.



SECTION VII

CAPITAL IMPROVEMENT PLAN

What is Shown in this Section?

Page 272 Capital Improvement Plan - Narrative

Page 275 Capital Improvement Plan – 2013-2018

**CAPITAL IMPROVEMENT PLAN
NARRATIVE
FY 2013-2014 THRU FY 2017-2018**

The Capital Improvement Plan establishes the recognized needs of each fund, and departments within the funds, for a five-year period. Future year expenditures for capital items will be made from annual operating funds, as well as debt financing or reception of federal or state grants.

Capital expenditures/expense has been defined by the City Commission as "an expenditure/expense, which results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset." Included as capital outlay is the purchase of any item that has an anticipated useful life of more than one year, can be permanently identified as an individual unit of property, constitutes a tangible, permanent addition to the value of City assets and the cost generally exceeds \$5,000.

Capital needs of each city element are presented to the City Manager for his review and approval. Those items approved for acquisition in the fiscal year by the City Manager are then presented to the City Commission during workshop sessions. Those requests that gain City Commission approval become a part of the formal budget and included, not only in the Capital Improvement Plan, but also as Capital Outlay in the, General Fund, Special Revenues Fund, Water and Wastewater Fund, Emergency Medical Service Fund, Refuse Collection and Disposal Fund, and Internal Service Fund as applicable.

The following is a summary of all programmed capital outlay expenditures/expenses for FY 2014:

FUND

General Fund (Pages 275-276)	\$3,535,000
Water and Wastewater Fund (Pages 276-277)	5,119,600
Central Garage and Stores Fund (Page 278)	446,000
Total	<u>\$9,100,600</u>

GENERAL FUND (Page 275)

1. Police

Appropriations for this department are for the construction of a new Police Station constructed on City owned land.

Cost of Construction: \$3,500,000

Fund: General

Operating Budget Impact: Efficiencies relating to utilities costs and general operations of a new facility should be realized in future budgets.

Fire

Appropriations for this department include necessary equipment purchases of rescue dive gear.

Cost: \$10,000

Fund: General

Operating Budget Impact: None

Animal Control

Appropriations for this department include necessary material purchases and expenses for expansion of animal shelter.

Cost: \$25,000

Fund: General

Operating Budget Impact: Additional space will increase utility costs.

WATER AND WASTEWATER FUND (Page 276-277)

1. Source of Supply

Appropriations for this department are for various equipment purchases including radio equipment, pumps, and well field development costs.

Cost: \$1,400,000

Fund: Water and Wastewater

Operating Budget Impact: Additional water wells will increase our source of water supply and should generate additional revenue.

2. Purification Plant

Appropriation is for a membrane replacement, lab and radio equipment, and drain & waste line upgrades.

Cost: \$3,419,600

Fund: Water and Wastewater

Operating Budget Impact: This system will replace the expired membrane system in the City's water treatment plant. It will enable surface water to be treated more efficiently and meet required environmental standards. Costs of intense maintenance on old membranes will be reduced for several years.

3. Water Distribution

Appropriations are for modifying and painting GST to meet TCEQ standards.

Cost: \$174,000

Fund: Water and Wastewater

Operating Budget Impact: None

4. Wastewater Collection

Appropriation is for Computer Hydraulic Modeling.

Cost: \$45,000

Fund: Water and Wastewater

Operating Budget Impact: This program will help in scheduling preventative maintenance for piping and water systems.

5. Wastewater Treatment

Appropriations are for lab equipment and pipe for pivot system.

Cost: \$81,000

Fund: Water and Wastewater

Operating Budget Impact: Operating and maintenance costs associated with pivot operations should be reduced.

CENTRAL GARAGE AND STORES FUND (Page 278)

1. Central Garage and Stores

Appropriations for this department are to purchase new equipment and vehicle replacements.

Cost: \$446,000

Fund: Central Garage and Stores

Operating Budget Impact: The rolling stock and equipment in this fund are scheduled for replacement in a formal manner based on historical usages and past maintenance experience. Funds are set aside monthly via a “rental fee” in anticipation of eventual replacement. Accordingly, when the time comes to replace an item, the funds are available. This replacement program helps control maintenance costs and provides a systematic approach to managing the City’s vehicle fleet and equipment.

**CITY OF SWEETWATER
CAPITAL IMPROVEMENT PLAN
2013-2018**

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<u>GOVERNMENTAL FUNDS</u>					
<u>GENERAL FUND</u>					
<u>01-02-ADMINISTRATION</u>					
(5840)	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
<u>01-03-FINANCE</u>					
(5840)	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
<u>01-04-MUNICIPAL COURT</u>					
(5840)	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
<u>01-05-CODE ENFORCEMENT</u>					
(5840)	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
<u>01-06 POLICE</u>					
(5820) Police Station	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -
(5840) Radio Equipment	\$ -	\$ 7,000	\$ -	\$ -	\$ -
Vehicle Video System	\$ -	\$ 7,000	\$ -	\$ -	\$ -
Sub-Total	\$ 3,500,000	\$ 14,000	\$ -	\$ -	\$ -
<u>01-07 FIRE</u>					
(5840) Rescue Jacks	\$ -	\$ -	\$ -	\$ -	\$ -
Thermal Imager	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Hose	\$ -	\$ -	\$ -	\$ -	\$ -
Dive Gear	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Vetter Bags	\$ -	\$ -	\$ -	\$ -	\$ -
Wildland Gear	\$ -	\$ -	\$ -	\$ -	\$ -
Bunker Gear	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -
<u>01-10 STREETS & SIGNALS</u>					
(5810)	\$ -	\$ -	\$ -	\$ -	\$ -
(5830) W Arizona Street Curb & Gutter	\$ -	\$ -	\$ 26,000	\$ -	\$ -
Neff Street Curb & Gutter	\$ -	\$ -	\$ -	\$ -	\$ -
Robert Lee Street Curb & Gutter	\$ -	\$ -	\$ -	\$ -	\$ 56,000
Hoyt Street Curb & Gutter	\$ -	\$ -	\$ 75,000	\$ -	\$ -
Newman St Reconstruction, C & G	\$ -	\$ -	\$ -	\$ 120,000	\$ -
Walnut Street Resurfacing	\$ -	\$ -	\$ -	\$ -	\$ 28,000
Hot Mix Overlay-12th St (from Elm to Poplar)	\$ -	\$ 20,400	\$ -	\$ -	\$ -
Drainage Improvements	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
17th Street 6" Concrete Cap	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Railroad Crossing Rehab	\$ -	\$ -	\$ 56,000	\$ 56,000	\$ -
(5840) Asphalt Zipper	\$ -	\$ -	\$ -	\$ -	\$ 70,000
GR-3 Retroreflector Traffic Sign	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 50,400	\$ 172,000	\$ 191,000	\$ 194,000
<u>01-11 ANIMAL CONTROL</u>					
(5840) Building Renovations	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -

**CAPITAL IMPROVEMENT PLAN
2013-2018**

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
01-13 PARKS & RECREATION					
(5810) Land Purchase	\$ -	\$ -	\$ -	\$ -	\$ 25,000
(5830) Skate Park	\$ -	\$ -	\$ -	\$ 130,000	\$ -
Parks Irrigation Sprinkler System	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Bleachers for Ball Parks	\$ -	\$ 7,500	\$ 8,000	\$ 8,000	\$ 8,000
Baseball Field Lighting	\$ -	\$ 80,000	\$ 125,000	\$ 50,000	\$ 50,000
Ball Park Backstop and Fencing	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Resurface Tennis Courts-Newman & Fraley Par	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Pavilion for Lake Sweetwater Trailer Park	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 137,500	\$ 158,000	\$ 213,000	\$ 108,000
01-15 GOLF COURSE					
(5830)	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
01-16 SWIMMING POOL					
(5830) ADA Construction	\$ -	\$ -	\$ -	\$ -	\$ -
Replaster Pool and Wading Pool	\$ -	\$ 262,900	\$ -	\$ -	\$ -
Pool Circulation Plumbing Replacement	\$ -	\$ 214,400	\$ -	\$ -	\$ -
***Change from Steel to PVC					
Pool Cover	\$ -	\$ -	\$ -	\$ -	\$ -
Renovate Restrooms	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Renovation Project-Enprotec/Hibbs & Todd	\$ -	\$ -	\$ 165,200	\$ -	\$ -
Sub-Total	\$ -	\$ 487,300	\$ 165,200	\$ -	\$ -
01-17 AIRPORT					
(5830) Upgrade AWOS Sensors	\$ -	\$ -	\$ -	\$ 13,000	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ 13,000	\$ -
01-18 NON-DEPARTMENTAL					
(5830) Workcamp Projects	\$ -	\$ -	\$ -	\$ -	\$ -
(5840) Workcamp Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL FUND TOTAL	\$ 3,535,000	\$ 689,200	\$ 495,200	\$ 417,000	\$ 302,000
SPECIAL REVENUE FUND					
25-25 S. N. A. P.					
(5840) Walk-In Freezer	\$ -	\$ -	\$ -	\$ -	\$ -
S. N. A. P. FUND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
ENTERPRISE FUNDS					
WATER AND WASTEWATER					
60-51 BILLING & COLLECTION					
(5840)	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
60-52 SOURCE OF SUPPLY					
(5830) Brush Clearing	\$ -	\$ -	\$ 8,500	\$ 8,500	\$ -
Radio Replacement	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -
Redundancy pumps at Booster Stations	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Hydraulic modeling of well field trans lines	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Down hole TV inspection of wells	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Develop Hunter Well Field	\$ 1,275,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 1,400,000	\$ 15,000	\$ 23,500	\$ 8,500	\$ -

**CAPITAL IMPROVEMENT PLAN
2013-2018**

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
60-53 PURIFICATION PLANT					
(5840) Lab Equipment	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
SCADA Replacement	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Membrane Replacement	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -
Anit Scaling system to run GW	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Seal Coat WTP Road (5800 sq yds)	\$ 6,600	\$ -	\$ -	\$ -	\$ -
Static Mixer	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Drain & Waste Lines Upgrade	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 3,419,600	\$ 38,000	\$ 23,000	\$ 23,000	\$ -
WATER AND WASTEWATER					
60-54 WATER DISTRIBUTION					
(5830) TCDP Grant-Water Line Improvements	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
750,000 Gallon Elevated Storage Tank	\$ -	\$ -	\$ -	\$ 1,700,000	\$ -
Demo old Storage Tank	\$ -	\$ -	\$ -	\$ 80,000	\$ -
Repaint Loop 549 GST	\$ 124,000	\$ -	\$ -	\$ -	\$ -
Modify Hillsdale GST to meet TCEQ rules	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Replace 3900 Linear Feet of 10 inch line	\$ -	\$ -	\$ 295,000	\$ -	\$ -
Replace 5000 Linear Feet of 6 inch line	\$ -	\$ 325,000	\$ -	\$ 325,000	\$ -
Replace 4675 Linear Feet of 6 inch line	\$ -	\$ -	\$ -	\$ -	\$ 305,000
Sub-Total	\$ 174,000	\$ 375,000	\$ 345,000	\$ 2,155,000	\$ 355,000
60-55 WASTEWATER COLLECTION					
(5830) TCDP Grant-Sewer Line Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
TV Camera Inspection, GPS, maps	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000
Computer Hydraulic Modeling	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Replace 7700 Linear Ft from WTP to Hwy 70	\$ -	\$ 615,000	\$ -	\$ -	\$ -
Sub-Total	\$ 45,000	\$ 615,000	\$ 75,000	\$ 75,000	\$ 75,000
60-56 WASTEWATER TREATMENT					
(5840) Lab Equipment-Sampler	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Purifer	\$ -	\$ -	\$ -	\$ -	\$ -
Pipe for Pivot System	\$ 75,000	\$ 25,000	\$ -	\$ -	\$ -
Sub-Total	\$ 81,000	\$ 31,000	\$ 6,000	\$ 6,000	\$ -
WATER AND WASTEWATER TOTAL					
	\$ 5,119,600	\$ 1,074,000	\$ 472,500	\$ 2,267,500	\$ 430,000
62-62 EMERGENCY MEDICAL SERVICES					
(5840) Biphasic Life Pac	\$ -	\$ -	\$ -	\$ -	\$ -
Copier	\$ -	\$ -	\$ -	\$ -	\$ -
Pulse SAO2 Monitors	\$ -	\$ -	\$ -	\$ -	\$ -
EMS TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
REFUSE COLLECTION AND DISPOSAL FUND					
63-63 REFUSE COLLECTION-RESIDENTIAL					
-5840	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
REFUSE COLLECTION AND DISPOSAL FUND					
63-64 REFUSE DISPOSAL					
(5840) Brush Chipper	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
63-65 REFUSE COLLECTION-COMMERCIAL					
(5840)	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
REFUSE COLLECTION AND DISPOSAL TOTAL					
	\$ -	\$ -	\$ -	\$ -	\$ -

**CAPITAL IMPROVEMENT PLAN
2013-2018**

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
INTERNAL SERVICES FUND					
70-71 CENTRAL GARAGE AND STORES					
(5830) Improvements o/t Buildings					
(5840) Machinery and Equipment					
Administration:					
Fire Department:					
Air Compressor	\$ -	\$ -	\$ -	\$ -	\$ -
Streets Department:					
963 Track Loader	\$ -	\$ -	\$ 275,000	\$ -	\$ -
Road Grader	\$ -	\$ 250,000	\$ -	\$ -	\$ -
Loader	\$ -	\$ 105,000	\$ -	\$ -	\$ -
Tractor Shredder	\$ 32,000	\$ -	\$ -	\$ -	\$ -
Batwing Mower	\$ 11,000	\$ -	\$ -	\$ -	\$ -
Parks Department:					
Cement Mixer	\$ -	\$ -	\$ -	\$ 5,000	\$ -
Mower	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Airport:					
Batwing Mower	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Supply:					
Tractor/Mower-Well Field 30HP	\$ -	\$ -	\$ -	\$ -	\$ -
Boat	\$ -	\$ -	\$ -	\$ -	\$ -
Tractor w/Shredder-Disk-66 hp (Oak Creek)	\$ -	\$ 32,000	\$ -	\$ -	\$ -
Purification Plant:					
Riding Mower	\$ -	\$ -	\$ -	\$ -	\$ -
Water Distribution:					
Air Compressor	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Ditch Witch/Trailer	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Backhoe	\$ -	\$ 85,000	\$ -	\$ -	\$ -
Wastewater Collection:					
Backhoe	\$ -	\$ 85,000	\$ -	\$ -	\$ -
Wastewater Treatment:					
Tractor w/Shredder-Disk	\$ -	\$ 32,000	\$ -	\$ -	\$ -
Skid Steer Loader	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Refuse Disposal:					
Brush Chipper	\$ -	\$ -	\$ -	\$ -	\$ -
Central Garage and Stores:					
Laptop and Software	\$ 10,000	\$ -	\$ -	\$ -	\$ -
(5840) Total Machinery & Equipment	\$ 43,000	\$ 719,000	\$ 275,000	\$ 5,000	\$ -
(5850) Vehicles:					
Code Enforcement:					
Sedan	\$ -	\$ 23,500	\$ -	\$ -	\$ -
1/2 ton Pickup (crewcab)	\$ 27,000	\$ -	\$ -	\$ -	\$ -
Police Department:					
SUV	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	\$ -
SUV	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	\$ -
SUV	\$ 28,000	\$ -	\$ -	\$ -	\$ -
SUV	\$ 28,000	\$ -	\$ -	\$ -	\$ -
Fire Department:					
Pumper Truck	\$ -	\$ 300,000	\$ -	\$ -	\$ -
Ladder Truck	\$ -	\$ -	\$ -	\$ 300,000	\$ -
Street Department:					
Flat Bed Truck	\$ -	\$ 53,500	\$ -	\$ -	\$ -
Dump Truck	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Parks Department:					
Pickup	\$ -	\$ 22,000	\$ -	\$ -	\$ -
Animal Control:					
Pickup (3/4 T Ext Cab)	\$ 22,000	\$ -	\$ -	\$ -	\$ -
A/C Box	\$ 15,000	\$ -	\$ -	\$ -	\$ -
SNAP:					

**CAPITAL IMPROVEMENT PLAN
2013-2018**

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
Source of Supply:					
3/4 Ton Pickup 4WD-Ext Cab	\$ 25,000	\$ -	\$ -	\$ -	\$ -
3/4 Ton Pickup 4WD	\$ -	\$ -	\$ -	\$ -	\$ -
1/2 Ton Pickup 4WD-Ext Cab	\$ -	\$ -	\$ 25,000	\$ -	\$ -
1/2 Ton Pickup 4WD-4 Door	\$ -	\$ -	\$ 28,000	\$ -	\$ -
Purification Plant:					
Pickup w/ext cab	\$ 22,000	\$ -	\$ -	\$ -	\$ -
Water Distribution:					
3/4 Ton Pickup, Utility Bed w/Tommy Lift	\$ -	\$ 28,000	\$ -	\$ -	\$ -
3/4 Ton Pickup, Utility Bed w/Tommy Lift	\$ -	\$ -	\$ 28,000	\$ -	\$ -
Mid range Pickup -Ext Cab	\$ -	\$ 18,000	\$ -	\$ -	\$ -
Mid range Pickup -Ext Cab	\$ -	\$ -	\$ 18,000	\$ -	\$ -
Mid range Pickup -Ext Cab	\$ -	\$ -	\$ 18,000	\$ -	\$ -
Wastewater Collection:					
3/4 Ton Pickup, Utility Bed w/Tommy Lift	\$ -	\$ -	\$ 28,000	\$ -	\$ -
Wastewater Treatment:					
3/4 Ton Pickup-Ext Cab	\$ -	\$ -	\$ 28,000	\$ -	\$ -
EMS:					
Ambulance	\$ 120,000	\$ -	\$ -	\$ -	\$ -
Refuse Collection-Residential:					
12yd3 Dump Truck	\$ -	\$ -	\$ -	\$ -	\$ -
Garbage Truck	\$ -	\$ -	\$ 142,000	\$ -	\$ -
Pick up	\$ -	\$ 22,000	\$ -	\$ -	\$ -
Refuse Collection-Commercial:					
Garbage Truck-Front Loader	\$ -	\$ -	\$ -	\$ 214,000	\$ -
Central Garage and Stores:					
3/4 Ton Pickup with Utility Bed	\$ -	\$ -	\$ -	\$ -	\$ -
ULV Mosquito Sprayer	\$ -	\$ 10,000	\$ -	\$ -	\$ -
 (5850) Total Vehicles	 \$ 403,000	 \$ 533,000	 \$ 371,000	 \$ 514,000	 \$ -

**CENTRAL GARAGE AND STORES
GRAND TOTAL**

\$ 446,000	\$ 1,252,000	\$ 646,000	\$ 519,000	\$ -
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GRAND TOTAL ALL FUNDS

\$ 9,100,600	\$ 3,015,200	\$ 1,613,700	\$ 3,203,500	\$ 732,000
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SECTION VIII

BOARD AND COMMISSION APPOINTMENTS

What is Shown in this Section?

Page 282 Board and Commission Appointments

BOARD AND COMMISSION APPOINTMENTS 2013-2014 BUDGET

<u>BOARD/COMMISSION</u>	<u>APPOINTED BY CITY/COUNTY/JOINT</u>	<u>TERM EXPIRES</u>
AIRPORT ZONING BOARD		
Bill Haley	City	03/2014
Bill Johnson	City	02/2015
Paul McCarthy (Alternate)	City	02/2015
John Grey	County	03/2015
Ken Lofton	County	03/2014
Mrs. Jay Neal	Joint	03/2014
AUDITORIUM BOARD		
Larry Ludlum	City	02/2015
Trey Aiken	City	02/2014
John Spaulding	City	02/2014
Richard Smola	County	02/2014
Leah Andrews	County	02/2015
Jan Smith	County	02/2015
Kathy Rainey	Joint	02/2014
BOARD OF ADJUSTMENT		
L. B. Taylor	City	10/2014
Terry Blankenship	City	10/2014
Joe Marlett	City	10/2014
Terry Bennett	City	10/2015
Gil Cherry	City	10/2015
Keith Brock (Alternate)	City	10/2015
John McPherson (Alternate)	City	10/2014
CEMETERY BOARD		
Ray Adames	City	02/2015
Jackie Trent	City	02/2015
Marvin Keenan	City	02/2014
Don Brock	City	02/2014
Lewis Williams	City	02/2014
Dan McCoy	City	02/2014
Jo Thompson	City	02/2014
Dorothy Rannefeld	City	02/2015
Robert Pieper	City	02/2015
CIVIL SERVICE COMMISSION		
Mark Meneses	City	01/2016
Paul McCarthy	City	01/2015
Lloyd Harris	City	01/2014

BOARD AND COMMISSION APPOINTMENTS 2013-2014 BUDGET

<u>BOARD/COMMISSION</u>	<u>APPOINTED BY CITY/COUNTY/JOINT</u>	<u>TERM EXPIRES</u>
HIGHER EDUCATION AUTHORITY		
Jack Lawrence	City	N/A
Bryan Studdard	City	N/A
Jimmie Bender	City	N/A
Bill Johnson	City	N/A
Linda McKenzie	City	N/A
Roy C. Jones	City	N/A
Olga Balderas	City	N/A
HOUSING AUTHORITY		
Janice Gesin	City	10/2014
Cussondra Carey	City	10/2014
Ray Chittum	City	10/2015
Keith Clowers	City	10/2015
Cheri Roden	City	10/2015
LIBRARY BOARD		
Elsie Pierce	City	12/2013
Richard Ferguson	City	12/2013
Rod Wetsel	City	12/2014
Carol Cain	City	12/2013
Kimberly Gray	City	12/2015
Cindy Stroman	County	12/2013
Letha Boston	County	12/2013
Mrs.Rudy Thomas	County	12/2014
Cherry Green	County	12/2015
Brenda Stirl	County	12/2015
Joe Rivera	Joint	12/2014
NOLAN COUNTY CENTRAL APPRAISAL DISTRICT		
Ben High	N/A	12/2013
Randall Smith	N/A	12/2013
Mark Meneses	N/A	12/2013
Jerry Rozzle	N/A	12/2013
Dale Finch	N/A	12/2013
PIONEER MUSEUM		
Marina Nemir	City	12/2014
Kent Boatright	City	12/2013
Beverly Creed	City	12/2014
Martha Taylor	City	12/2014
Chris Maxwell	County	12/2013
Franzas Cupp	County	12/2013
Francis Mae Sears	Life Time Member	
Jo Henderson (member at large)	Joint	12/2013

**BOARD AND COMMISSION APPOINTMENTS
2013-2014 BUDGET**

<u>BOARD/COMMISSION</u>	<u>APPOINTED BY CITY/COUNTY/JOINT</u>	<u>TERM EXPIRES</u>
PLANNING & ZONING		
Laila Sheridan	City	10/2015
Lloyd Harris	City	10/2014
Rhea Hendrix	City	10/2015
Charles Hamlin	City	10/2015
JoAnn French (Alternate)	City	10/2014
Paul McCarthy	City	10/2014
SWEETWATER ENTERPRISE FOR ECONOMIC DEVELOPMENT, INC., BOARD		
Art Maberry	City	09/2016
Bill Johnson	City	09/2014
Jerod Peek	City	09/2015
David Welch	City	09/2014
Billy Whisenant	City	09/2016
SWEETWATER-NOLAN COUNTY CHILD WELFARE		
Pat Hawley #1	City	N/A
Francis Ridley #2	City	N/A
Barbara Williams #3	City	N/A
Eleanor Hampton #4	City	N/A
Jimmy Moses #1	County	N/A
Barbara Rainey #2	County	N/A
Debra Loven #3	County	N/A
Mary Ussery #4	County	N/A
David McDonald #5	County	N/A

SECTION IX

ACCOUNTING SYSTEM

What is Shown in this Section?

Page	286	Accounting System
Page	288	Chart of Accounts
Page	290	Revenues
Page	294	Expenditures/Expenses

ACCOUNTING SYSTEM

BASIS OF PRESENTATION

The accounts of the City are organized on the basis of funds or account groups, each is considered to be a separate fiscal and accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, recording cash and other financial resources together with all related liabilities and residual equities or balances, and changes therein. They are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

GOVERNMENTAL FUNDS

"General Fund" - 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.

"Special Revenue Funds" - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes.

"Debt Service Fund" - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related cost.

"Capital Project Funds" - 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 proprietary funds and trust funds).

PROPRIETARY FUNDS

"Enterprise Funds" - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges, or where the governing body has decided that period determination or revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

INTERNAL SERVICE FUNDS

"Internal Service Funds" - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis.

FIDUCIARY FUNDS

"Trust and Agency Funds" - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for other governmental units, other funds or individuals. These include Nonexpendable Trust and Agency Funds. Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUPS

"General Fixed Assets Group" - This account group is established to account for all fixed assets of the City which have been acquired for general governmental purposes or for those not required to be capitalized in the proprietary and trust funds.

"General Long-Term Debt Group" - This account group is established to account for all long-term debt of the City, except that accounted for in the proprietary funds.

ACCOUNTING SYSTEM

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increase (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increase (e.g., revenues) and decreases (e.g., expenses) in net total assets.

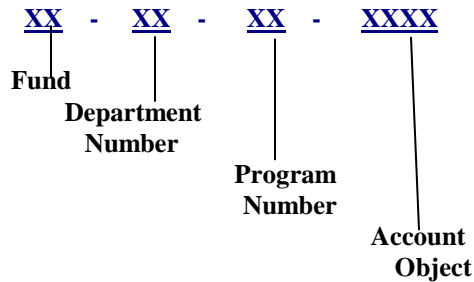
The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers property taxes as available if they are collected within 60 days after year-end. An one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types and non-expendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The government reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**CITY OF SWEETWATER, TEXAS
CHART OF ACCOUNTS
GENERAL LEDGER CONFIGURATION**



FUND AND DEPARTMENT

01 - GENERAL FUND

- 01-01 - Mayor and Commission
- 01-02 - Administration
- 01-03 - Finance
- 01-04 - Municipal Court
- 01-05 - Code Enforcement
- 01-06 - Police
- 01-07 - Fire
- 01-10 - Streets and Signals
- 01-11 - Animal Control
- 01-13 - Parks and Recreation
- 01-14 - Community/Social Service Agencies
- 01-15 - Golf Course
- 01-16 - Swimming Pool
- 01-17 - Airport
- 01-18 - Non-Departmental

20 - SPECIAL REVENUE FUNDS

- 25-25 - Senior Nutrition Activities Program
- 27-27 - Hotel and Motel Fund
- 82-82 - Cemetery Fund

60 - ENTERPRISE FUNDS

- 60-51 - Billing and Collections
- 60-52 - Source of Supply
- 60-53 - Purification Plant
- 60-54 - Water Distribution
- 60-55 - Wastewater Collection
- 60-56 - Wastewater Treatment
- 60-58 - Wastewater Treatment Plant Debt Service
- 60-59 - Water Treatment Plant Debt Service
- 60-60 - 2007 Distribution System Debt Service
- 60-61 - 2005 General Obligation Bond Refund Debt Service
- 62-62 - Emergency Medical Service
- 63-63 - Refuse Collection-Residential
- 63-64 - Refuse Disposal & Recycling
- 63-65 - Refuse Collection-Commercial

70/80 - INTERNAL SERVICE FUNDS

- 70-71 - Central Garage and Stores Fund
- 85-85 - Employees' Benefit Fund

**CITY OF SWEETWATER, TEXAS
CHART OF ACCOUNTS
GENERAL LEDGER CONFIGURATION**

90 - ACCOUNT GROUPS

91-91 - General Fixed Assets

92-92 - General Long-Term Obligation

ACCOUNT AND SUB ACCOUNT NUMBERS

1000-1990 - Balance Sheet Assets

2000-2990 - Balance Sheet Liabilities

3000-3990 - Balance Sheet Equities

4000-4880 - Revenue

4990 - Other Financing Sources

5000-5890 - Expenditures/Expenses

5900-5980 - Debt Service

5990 - Other Financing Uses

REVENUES**FY 2014
TOTAL REVENUE****TAXES**

4010	General Property Taxes - Current Ad valorem taxes levied on a 100 percent assessed valuation of real and/or personal property.	\$1,832,345
4020	General Property Taxes - Prior Year Delinquent ad valorem taxes received.	50,000
4030	Sales Tax City sales and use taxes are imposed upon all the sale or consumption of goods and/or services sold within the city's jurisdiction.	2,160,000
4040	Franchise Tax Taxes levied in proportion to gross receipts on business activities operating with an agreement legally adopted by the City.	1,020,123
4050	Hotel/Motel Occupancy Taxes Taxes levied in proportion to gross receipts on Occupancy and operating with an agreement Legally adopted by the City.	450,000
4060	Mixed Beverage Tax Taxes imposed upon the sale and consumption of these goods and services with a percentage paid to the City by the State on a quarterly basis.	5,000
4070	Penalty & Interest on Delinquent Taxes Amounts assessed as penalties for the payment of taxes after their due dates, and interest charged on delinquent taxes from their due date to the date of payment.	50,000
4080	Payment in Lieu of Taxes Payment by industries whose plant locations are outside the city limits for city provided services.	<u>150,000</u>
	Sub-Total	<u>\$5,717,468</u>

PERMITS & LICENSES

4150	Permits and License Fees Revenues from businesses and occupations which must be licensed before doing business within the City.	\$5,000
4160	Recreational Permits Revenues from recreational activities on the City owned parks, lakes and camping facilities.	4,500
4170	Lake Lot Transfer Fee Revenues from transfer of lake lot lease from one lease- holder to another.	20,000
4180	Other Licenses & Permits Revenues from solicitors' permits and fees for various liquor sales permits based on 50% of fees paid to T.A.B.C. annually.	7,000

REVENUES**FY 2014
TOTAL REVENUE**

4190	Building & Demolition Permits Revenues from non-business permits based on the value of construction to be accomplished.	<u>15,000</u>
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	Sub-Total	<u>\$51,500</u>
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CHARGES FOR SERVICES

4260	Sanitation Dept. Charges User fees established for City services set by the City.	\$1,947,000
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4270	Animal Shelter Charges Annual fees for registration of dogs and cats and for services performed at the animal shelter facility.	2,000
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4280	Shop Labor Charges User fees charged for repair and maintenance of City fleet.	300,000
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4290	Overhead Charges on Fuel Fees collected to recover costs of stocking, purchasing and servicing by Central Garage and Stores.	15,000
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4300	Water Sales User fees established on a consumption basis of metered water.	4,140,000
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4310	Sewage Treatment Charges User fees based on metered water sales to cover collection and treatment by the Sewage Treatment Plant.	2,100,000
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4320	Interment Fee Fee to site and mark off grave area.	4,000
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4340	Water Taps Fees established to cover labor and supplies to tap into City water lines.	2,000
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4350	Sewer Taps Fees established to cover labor and supplies to tap into City sewer system and septic tank inspections.	2,000
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4360	Collection Fee Revenue established to charge customers for delinquent utility payments.	75,000
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4380	Ambulance Charges User fees established to cover costs of operating the City ambulance service.	600,000
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4390	Overhead Charges on Supplies Fees collected to cover costs of stocking, purchasing and servicing by Central Garage and Stores Fund.	60,000
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4420	Aviation Fuel Sales Fuel sales for the City's municipal airport	160,000
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4400	Swimming Pool Charges Fees collected to cover operating the municipal swimming pool.	22,500
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FY 2014
TOTAL REVENUE

REVENUES

4410	Equipment Rental Charges Revenue established to cover replacement costs of all City vehicles and equipment.	696,317
4440	Administrative Fee Fees established to recover the cost of servicing the Enterprise Funds and Internal Service Fund.	<u>1,310,952</u>
	Sub-Total	<u>\$11,436,769</u>

INTERGOVERNMENTAL

4510	W.C.T.C.O.G. Funding by the West Central Council of Governments through Area Agency on Aging for the State of Texas Department on Aging through Older Americans Act (Senior Nutrition Activities Program)	\$30,000
4530	Texas Department of Human Services Funding by State of Texas for providing meals to clients (Senior Nutrition Activities Program)	<u>180,000</u>
	Sub-Total	<u>\$210,000</u>

FINES & FORFEITURES

4610	Fines and Forfeitures Fees set by the State of Texas and collected by Court & Legal Department for citations issued by the Police Department, penalties charged on City utility bills.	\$75,000
4613-4680	Various Court Fees Includes traffic fees, consolidated court costs, security fees, arrest fees and warrant fees.	<u>8,000</u>
	Sub-Total	<u>\$83,000</u>

MISCELLANEOUS

4712	Contributions from Nolan County for ambulance services.	\$505,000
4713	Contributions from City of Roscoe for ambulance services.	20,033
4720	Contributions Donations for services (SNAP).	20,000

REVENUES**FY 2014
TOTAL REVENUE**

4730	Building Rental Fee for use of City buildings.	8,000
4735	Memorial Donations Cemetery donations.	7,000
4740	Oil & Gas Royalties Royalty payments on oil and gas leases leased by City.	520,000
4745	Local Fund Raisers Funds raised by SNAP	10,000
4750	Interest Revenue Interest earned on all City investments.	45,750
4770	Miscellaneous Revenue All sources of revenue not applicable to any other category.	435,781
4780	Lake Lot Leases Fees paid annually for leases on City Lakes.	310,000
4790	Employee Group Insurance Premiums transferred from operating funds.	1,349,500
4795	Land Leases Proceeds from agriculture land leases.	10,800
4800	Concession Leases Lake concession payments.	5,000
4810	Cemetery Lot Sales Fees for purchases of lots at City Cemetery.	14,000
4830	Sale of Office Supplies Proceeds of office supplies sold.	15,000
4950	Cash Short/Over Balancing outages in water billings.	<u>100</u>
	Sub-Total	<u>\$3,275,964</u>
	<u>OTHER FINANCING SOURCES</u>	
4920	Transfers In Budgeted transfers to cover various departments' operations as follows: SNAP \$170,000, Cemetery \$20,000, EMS \$505,000	<u>\$695,000</u>
	Sub-Total	<u>\$695,000</u>
	Grand Total	<u>\$21,469,701</u>

FY 2014

EXPENDITURES/EXPENSES (BUDGET BASIS) TOTAL EXPENDITURES

PERSONAL SERVICES

5010	Salaries Salaries for personnel assigned.	\$5,500,137
5020	Longevity After a full year's service, City employees draw \$5.00 per month longevity pay.	79,278
5030	Overtime Overtime is paid at one and one half hourly rate to certain classification of employees and holiday pay is two times hourly rate.	230,597
5040	Insurance (L&H) The City provides a group health and life insurance policy of which the City pays 100% of the employee coverage and 78.25% of dependents coverage.	929,995
5050	Social Security Employer's portion of social security.	395,043
5060	Temporary Hire Wages paid to personnel hired primarily in the summer season.	259,392
5070	Uniforms Some employees of the City are furnished uniforms. Uniforms are purchased by the City with the employee responsible for cleaning and care.	50,220
5080	Termination Pay Pay for accrued vacation and sick leave upon termination of service.	43,650
5090	Worker's Compensation The City pays varying insurance premiums by job classification of employees to cover on-the-job injuries or illness.	154,780
5100	Unemployment Compensation For unemployment claims.	400
5110	Retirement City employees, except Firemen, participate in the Texas Municipal Retirement System in which the employee contributes 7% of gross earnings with the City matching on a two- for-one basis. Firemen participate in the Firemen's Relief and Retirement Fund. Firefighters and the City each contribute 15% of the firefighter's gross pay.	1,133,309
5120	Special Qualification Pay The City pays employees for advanced training and qualification.	93,424
5130	Special Allowance The City pays auto allowance for use of personal vehicle for City business.	<u>27,209</u>
	Sub-Total	<u>\$8,897,434</u>

EXPENDITURES/EXPENSES (BUDGET BASIS) TOTAL EXPENDITURES

SUPPLIES

5210	Office Supplies Supplies necessary in the operation of an office, such as paper clips, pencils, pens, etc.	\$ 59,400
5220	Election Supplies Supplies used for all elections.	1,200
5230	Aviation Fuel Purchases Fuel purchases for the City's municipal airport.	130,000
5240	Chemicals Includes chemical supplies, such as pest control and water treatment chemicals.	170,009
5270	Food Includes food to be provided to clients over age 60.	100,000
5280	Fuel, Oil and Lubricants Includes gasoline, diesel, oil, along with other necessary fuels and lubricants for the municipal fleet.	392,500
5290	Institutional/Janitorial Supplies Includes those supplies needed for household, institutional and cost of paint and related supplies for city owned facilities.	34,350
5310	Building Materials Includes supplies necessary for the maintenance and upkeep of buildings, pump stations and grounds.	-
5320	Plumbing Supplies Includes materials necessary for maintenance and upkeep of plumbing systems.	250
5330	Electrical Supplies Includes materials necessary for maintenance and upkeep of electrical systems.	3,500
5340	Motor Vehicles Repair Materials Includes supplies necessary for servicing and repairing motor vehicles, such as points, plugs, tires, tubes, batteries, etc.	113,100
5350	Equipment Repair and Maintenance Includes supplies necessary to repair and maintain equipment, such as pumps and motors.	98,750
5360	Miscellaneous Repair and Maintenance Includes supplies not covered by preceding supply accounts, such as valves, fittings and emergency repair cost.	795,753
5370	Soft Goods Includes paper supplies used by the Senior Nutrition Activities Program (SNAP) such as carry-out trays, napkins, etc.	32,000

EXPENDITURES/EXPENSE(BUDGETBASIS) TOTAL EXPENDITURES

5380	Doubtful Account Expense Includes a doubtful account expenses for Enterprise Funds.	325,550
5390	Project Supplies Includes items necessary for SNAP projects in Conjunction with various activities conducted for the elderly.	<u>350</u>
Sub-Total		<u>\$2,256,712</u>

CONTRACTUAL SERVICES

5500	Insurance Administrator Fee Professional fees paid to administrator of health insurance program	\$ 375,000
5501	Life Insurance Premium Premium for life insurance.	12,500
5502	COBRA Administration Fees Professional fees paid to administer COBRA	-
5510	Audit Professional fees paid to accounting firm to prevent misuse of governmental funds.	32,000
5520	Consultant Professional retained by the City to provide specialized service.	56,000
5530	Engineering/Architectural Professional fees paid to engineering firm or architectural firm to perform on behalf of City.	62,000
5540	Legal Includes cost of attorneys retained to perform work on behalf of City.	29,500
5550	Medical Services Includes doctor and hospital expenses for employment physicals and injuries to citizens on City owned property not covered by insurance.	2,500
5560	Other Professional Includes professional services such as payments to the Tax Appraisal District and others not specifically identified above.	50,000
5570	Telephone Includes the cost of telephone service, long distance calls and service charges.	82,750
5580	Postage Includes stamps and other charges of the Postal Service.	36,600
5590	Travel Includes travel expenses incurred while on City business, such as meetings and seminars.	69,675

FY 2014

EXPENDITURES/EXPENSES (BUDGET BASIS) TOTAL EXPENDITURES

5600	Advertising Includes payment of legal notices and other required notices.	3,000
5610	Printing and Binding Includes charges for printing of such items as permits, statements, budget and audit reports.	10,250
5620	Water Includes the cost of purchasing water.	86,000
5630	Gas Includes the cost of natural gas used for heating.	21,200
5640	Electricity Includes the cost of electrical service for pumping water.	859,300
5650	Building Repair and Maintenance Includes expenses incurred by necessary building repair and maintenance contracts.	5,000
5660	Equipment Repair and Maintenance-Labor Includes the cost of repairing equipment in the department, such as charges from Internal Services. Includes the cost of pumping check meters and head gauges on the main supply transmission lines.	408,185
5680	FBO Fuel Markup/Fund Raiser Expense Includes improvements in Special Revenue Funds	30,000
5690	Court Cost & Investigation	-
5700	Judgments And Damages Includes payments for damages.	-
5710	Dues, Subscriptions and Memberships Includes cost of memberships in professional associations.	26,425
5720	Franchise Fee Includes payment to General Fund by Enterprise Funds.	301,264
5730	Laundry And Other Sanitation Services Includes services for Special Revenue Funds.	1,500
5740	Administrative Tax Fee Includes payment from Enterprise Funds to the General Fund.	1,302,951
5750	Insurance Includes the cost of insuring department vehicles and also providing general liability insurance.	160,000
5760	Rental Equipment Includes the cost of renting equipment necessary for departmental functions from Internal Services.	737,894

EXPENDITURES/EXPENSES (BUDGET BASIS) TOTAL EXPENDITURES

5770	Miscellaneous Contracted Services Includes expenses incurred by other services not covered by above accounts.	1,373,886
5780	Contributions to Other Agencies Includes payments made to various non-profit organizations which provide social and economical services to the citizens.	63,000
5790	Depreciation Expense Depreciation expense of proprietary systems.	1,547,897
5800	Employee Insurance Claims Payment for qualified medical and dental insurance claims.	<u>1,000,000</u>
	Sub-Total	<u>\$8,746,277</u>

CAPITAL OUTLAY

5820	Buildings Payment for new Police Station on City property.	\$3,500,000
5830	Improvements Payment for improvements which are capitalized separately from assets being improved.	1,644,000
5840	Machinery and Equipment Payment for the various machinery and equipment used throughout the City.	3,553,600
5850	Vehicles Payment for all types of vehicles used throughout the city which are capitalized.	<u>403,000</u>
	Sub-Total	<u>\$9,100,600</u>

DEBT SERVICE

5960	Principal Retirement Funds to pay annual principal payments on Certificates of Obligation.	\$1,295,000
5970	Interest Expense Funds to pay annual interest expense on Certificates of Obligation.	547,433
5980	Fiscal Charges Amortization of bond issuance costs.	<u>27,474</u>
	Sub-Total	<u>\$1,869,907</u>

OTHER FINANCING USES

5990	Transfers Out Funds appropriated to be expensed in the using fund as follows: SNAP \$170,000, Cemetery \$20,000, EMS \$505,000	<u>\$ 695,000</u>
	Sub-Total	<u>\$ 695,000</u>
	Grand Total	<u>\$31,565,930</u>

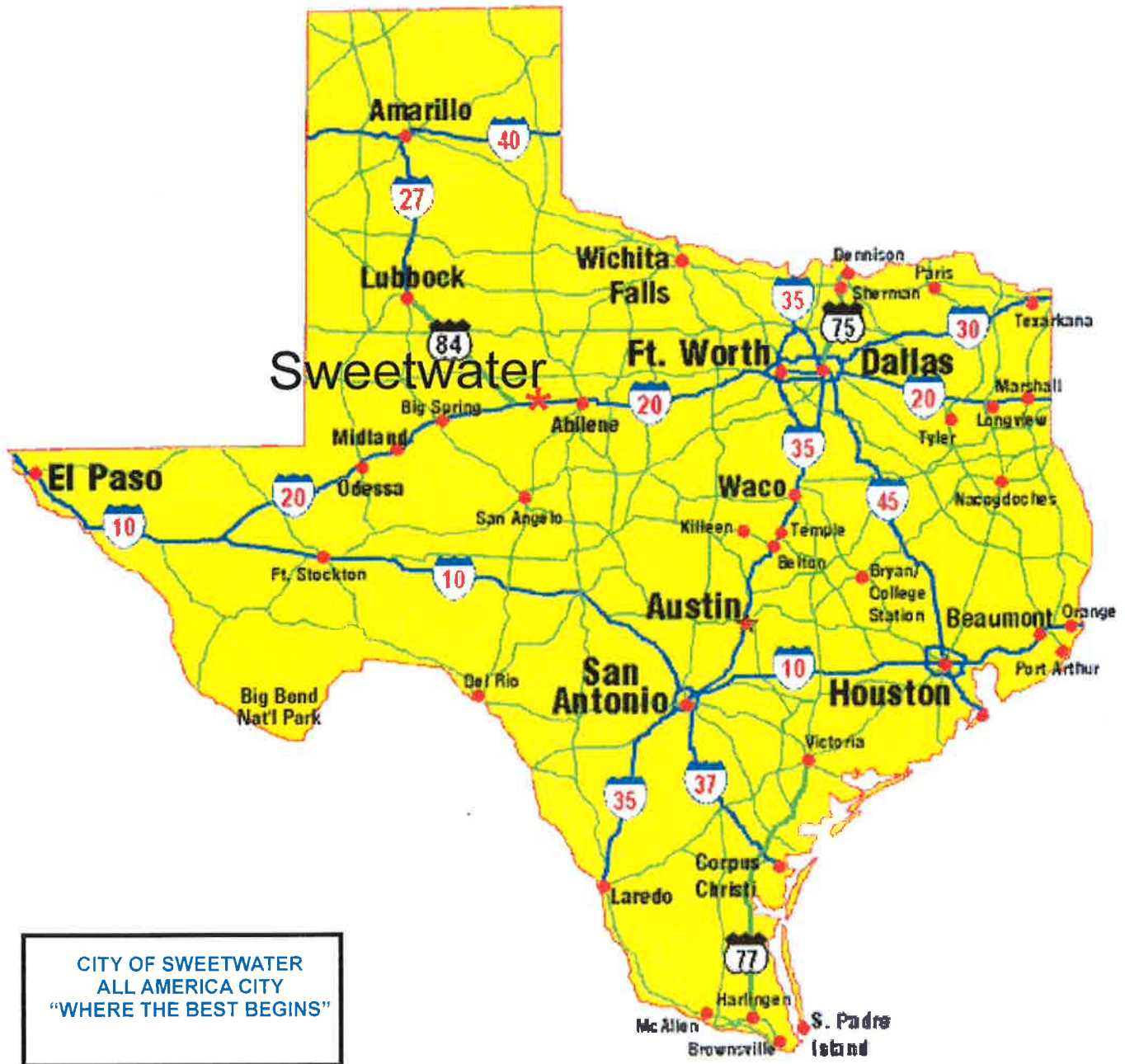
SECTION X

GENERAL INFORMATION

What is Shown in this Section?

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Page	301	Government
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GENERAL INFORMATION



AD VALOREM TAXES SWEETWATER

<u>TAXING OFFICE</u>	<u>PER \$100</u>	<u>RATE ASSESSMENT RATIO</u>
City of Sweetwater	\$0.48	100%
Sweetwater Independent School District	\$1.215	100%
Nolan County	\$0.507552	100%
Nolan County Hospital District	\$0.252370	100%
Wes-Tex Groundwater Conservation District	\$0.0050	100%

GOVERNMENT

CITY OF SWEETWATER
"WHERE THE BEST BEGINS"
 32°28'4"N - LATITUDE
 100°27'59"W - LONGITUDE
 8°42'E - MAG. VAR.
 2,164 - MSL

When the town of Sweetwater was declared the county seat of Nolan County on April 12, 1881, there was not a building of any description at the location. Only a few tents and a tent store were located in the area on the city's birthday. The city was subsequently incorporated in 1902.

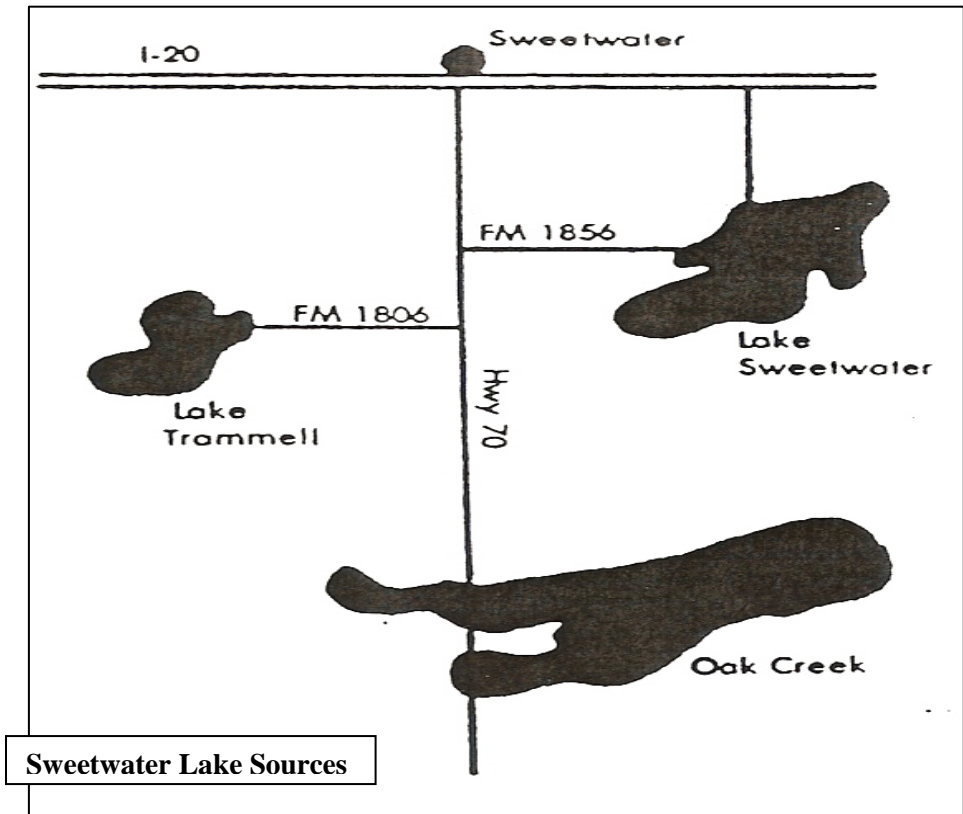
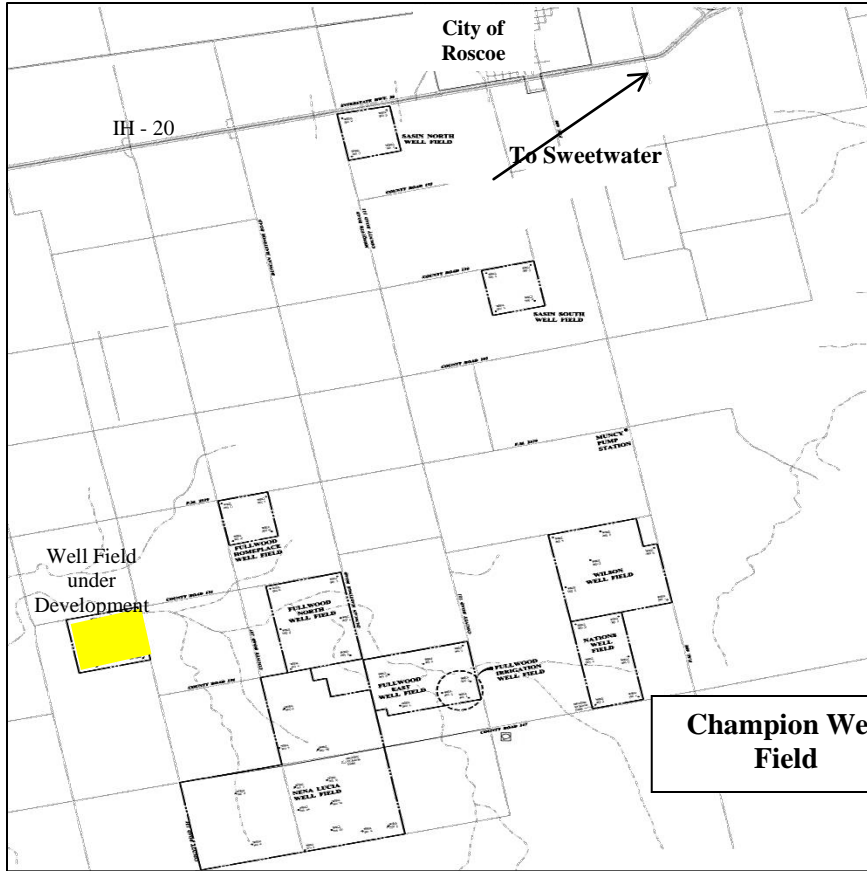
The governing and law making body of the City of Sweetwater consists of five commissioners, one of whom is the Mayor. The voters in the City of Sweetwater elect the Mayor at large. Sweetwater is divided into four city voting precincts, according to population. A City Commissioner is elected from each precinct. The Commissioner must be a resident of the precinct from which he or she is elected. City Commissioners serve for two-year terms, as does the Mayor.

The council-manager form of government is established by the City Charter. The City Manager is appointed by the City Commission as the administrative head of the municipal government under the direction and supervision of the City Commission. The City Secretary/Comptroller and the City Attorney are also City Commission appointees.

City Commission meetings take place on the 2nd Tuesday of each month. Meetings are held in the City Commission Room of the City Hall. Regular meetings are open to the public. City Hall is located at 200 E. 4th Street, phone 325/236-6313.

WATER SUPPLY

Sweetwater's water supply comes from Oak Creek Lake, a 39,000 acre feet lake located 33 miles south of Sweetwater and from 34 municipal water wells known as the Champion Well Field located 10 miles west/southwest of Sweetwater. The City owns Lake Trammell, located 10 miles south of Sweetwater; however, drought conditions have rendered the lake dry. The City also owns Lake Sweetwater located 8 miles southeast of the City and utilizes the lake as a backup source of water. The City is presently developing 3 to 6 more water wells on City owned property located in the Champion Well Field.



The City's well field and pipeline were designed to produce 3.0 million gallons per day, the amount to meet the minimal needs of the City. The main pipeline and pump station was designed for 3.0 million gallons per day expandable to 6.0 million gallons per day if needed. The 34 Municipal Wells pump through feeder lines to the main 400,000-gallon storage tank, and then the pump station pumps the water out of the tank to the City. Pumping of the wells and pump station began in March 2001.

The City water supply is approved by all government regulations. City wastewater treatment facilities consist of three stages of treatment. Normal daily capacity is 1.4 million gallons.

WATER STATISTICS

Operating Company: City of Sweetwater

Sources: Oak Creek Lake, Lake Trammell, and Well Field

Total Capacity of Sources: 16,858,000 gallons (51,740-acre feet)

Maximum Pumping Rate: 7 million gallons

Average Daily Demand: 3.0 million gallons

Treatment Capacity: 7.2 million gallons per day

Method of Treatment: Flocculation; coagulation; sedimentation; filtration; chlorination; fluorination.

Water Pressure: Varies from 40 to 80 psi with an average water pressure of 60 psi.

Pipeline: Lines are looped with sufficient sized mains to provide adequate water to any sections of Sweetwater. Pipelines vary from 6" to 16" with all industrial sections having immediate access to 10" pipe or larger.

WASTEWATER TREATMENT PLANT

Treatment Capacity: 2.0 million gallons per day

Average Daily: 1.6 million gallons per day

Method of Treatment: Biological treatment with a standard rate trickling filter and discharge to a city owned farm for irrigation. Sludge digestion by anaerobic process.

RECREATION

Recreational opportunities in Sweetwater and the surrounding area are plentiful. The favorable climate, with an average of 327 days of sunshine annually, allows for out- door sports nine months out of the year.

Hunting seasons range from November to April. Dove, quail, deer and turkey are abundant in the area, and area lakes are stocked with bass, catfish, bream and crappie.

Tennis, golf, swimming and water skiing are just a few of the outdoor sports enjoyed by local sports enthusiasts. An active softball association, peewee and little league baseball teams schedule spring and summer league play at the city's many softball and baseball parks. There are over thirty tennis courts located throughout the city, with some lighted for night play. The Municipal Swimming Pool is located in Newman Park and features an Olympic size pool, and a complete snack bar with shaded sitting area

Sweetwater has two exceptional 18-hole golf courses. One of the courses, a municipal course is located at Lake Sweetwater. Aside from the golf course, the lake area offers picnic and camping sites, public boat ramps and a beach area. Sweetwater Country Club's 18-hole course winds along Santa Fe Creek with several holes fronting on Santa Fe Lake.

Three area lakes provide unlimited choices for water sports. Sailing, skiing, and fishing can be enjoyed almost year round. Spring and summer months can be spent skiing and sunning at Oak Creek Lake and Lake Sweetwater. Lake Trammell is a fisherman's paradise, but no other water sports are allowed on the lake.

CULTURE AND CHURCHES

Culture and education interests are always important to a community and its citizens. The Pioneer City-County Museum was established in 1968 by the Nolan County Historical Society. It is dedicated to the preservation of the history of the area. There are over 20 exhibit areas, which tell the daily life of early settlers in Sweetwater and Nolan County. The museum is open to the public Tuesday thru Saturday, from 1 to 4:30 PM and closed on holidays.

Over 48,000 volumes are available to citizens of the area at the City-County Library. The library has excellent reference materials as well as filmstrips, tapes and large print materials. Also, the library holds a story hour for pre-school children and its facilities include a large community room for public meetings. The library is open on Mondays from 1 PM to 6 PM, Tuesday thru Friday from 9 AM to 5 PM and Saturdays from 9 AM to 1 PM (except summer months).

Sweetwater counts its churches as an important part of the city. There are over 38 churches in the city that represents over 14 denominations. Nondenominational church services are also held at community meeting rooms.

MEDICAL

Rolling Plains Memorial Hospital serves the needs of Nolan County and the surrounding area. The Hospital was dedicated on July 22, 1976, and received its first patients on August 2, 1976. Rolling Plains was built to replace the then existing Simmons Memorial Hospital. The result is a modern hospital facility designed to meet the needs of the people of Nolan County and Sweetwater.

The 71st Legislature of the State of Texas authorized the creation of the Nolan County Hospital District in 1989. The voters of the county approved creation of the Hospital District and the levy of annual taxes for hospital purposes at a rate not to exceed 75¢ on each \$100 valuation of all taxable property in the district (Nolan County) in the May 1989 election.

The 80-bed facility is located in southeast Sweetwater, near the intersection of Interstate 20 and Highway 70.

ENVIRONMENT

Sweetwater's environmental conditions not only afford a high quality of life for its citizens, but also are conducive to industrial development. Days lost due to weather are almost nonexistent, and productivity is very high.

LOCATION

Sweetwater sits on the northern end of the Edwards Plateau. Diversity is the description with the Rolling Plains to the north, Edwards Plateau to the south, Permian Basin to the west, and Cross Timber to the east. Over 60% of the native Texas flora can be found within 150 miles of Sweetwater. The beautiful Davis Mountains and Big Bend lie within easy driving distance to the southwest.

SOIL

Depends largely on location. Within the city soil is mostly dark calcareous clay, clay loam and sandy loam.

VEGETATION

The area is diverse, but within the city native vegetation types are bunch and short grass, shrubs, oak and mesquite trees. A large variety of chaparral and drought resistant species can be grown.

MINERALS

Oil, gas, gypsum, limestone, and gravel.

CLIMATE

Sunshine days: 327 days annually (average)

Summer Temperature: 84.1 degrees (F) average

Fall Temperature: 67.6 degrees (F) average

Winter Temperature: 44.4 degrees (F) average

Spring Temperature: 66.5 degrees (F) average

Annual Rainfall: 23.26 inches average

Growing Season: 221 days

Relative Humidity: Jan. - 6:00 a.m. 73%, 6:00 p.m. 50%
 July - 6:00 a.m. 71%, 6:00 p.m. 38%

Prevailing Wind: SSW 12.1 mph

Freeze Dates: First date Nov. 9
 Last date April 2

**CITY OF SWEETWATER, TEXAS
SELECTED POPULATION AND HOUSING CHARACTERISTICS
2010***

<u>POPULATION</u>	10,906	<u>RACE & HISPANIC ORIGIN</u>	
SEX:		White	8,920
Male	5,441	Black	676
Female	5,974	% of total population	6.2
<u>AGE:</u>		American Indian, Eskimo or Aleut	56
Under 5 years	900	% of total population	0.5
5 to 9 years	854	Asian or Pacific Islander	66
10 to 14 years	764	% of total population	0.6
15 to 19 years	720	Other race	914
20 to 24 years	643	Hispanic origin (of any race)	4,179
25 to 34 years	1,290	% of total population	38.3
35 to 44 years	1,307	<u>TOTAL HOUSING UNITS</u>	
45 to 54 years	1,377	<u>OCCUPANCY & TENURE</u>	5,040
55 to 59 years	693	Occupied housing units	4,340
60 to 64 years	631	Owner occupied	2,706
65 to 74 years	902	Percent owner occupied	62.4
75 to 84 years	556	Renter occupied	1,634
85 years and over	269	Vacant housing units	700
Median age	37.4	For seasonal, recreational, or Occasional use	25
18 years & over	7,955	<u>INCOME</u>	
% of total population	72.9	Medial household income, 2009	\$32,670
65 years & over	1,727	(Nolan County)	
% of population	15.8		
<u>HOUSEHOLDS BY TYPE</u>			
Total households	4,340		
Family households(families)	2,801		
Married-couple families	1,846		
% of total households	42.5		
Other family, female householder	688		
Non-family households	1,539		
% of total households	35.5		
Householder living alone	1,334		
Householder 65 years & over	1,236		
Persons living in households	10,702		
Persons per household	2.47		
<u>GROUP QUARTERS</u>			
Person living in group quarters	204		
Institutionalized persons	177		

*Source of information: Census Bureau

CITY OF SWEETWATER, TEXAS

SELECTED COMPARISONS

Population Demographics

Population Density (Pop/SQMi) 14.2

Population by Gender

Female 49.4%

Male 50.6%

Population by Race

American Indian, Eskimo, Aleut 0.7%

Asian 0.7%

Black 4.5%

Hawaiian/Pacific Islander 0.1%

White 84.2%

Other 7.7%

Multi-Race 2.1%

Population by Ethnicity

Hispanic 24.8%

Not Hispanic or Latino 75.2%

Population by Age

0-4 7.3%

5-14 13.9%

15-19 7.4%

20-24 6.9%

25-34 11.6%

35-44 11.5%

45-54 13.7%

55-64 12.2%

65-74 8.6%

75-84 5.0%

85+ 1.8%

Median Age

37.5

Households by Income

\$0-\$9,999 8.2%

\$10,000-\$14,999 7.0%

\$15,000-\$24,999 15.8%

\$25,000-\$34,999 14.0%

\$35,000-\$49,999 17.7%

\$50,000-\$74,999 19.9%

\$75,000-\$99,999 8.6%

\$100,000-\$124,999 4.0%

\$125,000-\$149,999 2.3%

\$150,000+ 2.5%

Average Household Income

\$48,042

Median Household Income

\$38,939

Per Capita Income

\$20,134

Housing Units

Owner Occupied 54.9%

Renter Occupied 26.3%

Vacant 18.8%

Educational Attainment

Grade K-8 8.3%

Grade 9-12 11.9%

High School Graduate 34.4%

Associates Degree 6.9%

Bachelor's Degree 12.7%

Graduate Degree 4.3%

Some College, No Degree 21.5%

Business and Employment

Average Number of Employee

Per Establishment

8.7%

DID YOU KNOW?

The current City Charter was adopted by the people at a special election held on July 9, 1956.

Each member of the City Commission is allowed, by Charter, to receive only \$180.00 per year as compensation for services rendered.

The City Commission meets in regular session on the second Tuesday of each month.

The City Commission is the governing body of the city and passes or adopts all needed ordinances and regulations.

The budget of the City of Sweetwater has been awarded the Distinguished Budget Presentation award by the Government Finance Officers Association of the United States and Canada. In order to receive this award, a governmental 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 communications medium.

The Municipal Court disposes of misdemeanor criminal matters arising within the city limits where the fine does not exceed \$1,000.00.

The Police Department has 25 employees and patrols the city around the clock.

The Fire and EMS Department have 26 employees to provide both fire suppression and emergency medical service.

There are 84.76 miles of paved streets and -0- miles of unpaved streets in the city.

There are 17 bridges in the city.

There are 815 street lights in the city. The average cost of operating a street light is \$220.91 per year.

The City's park system consists of 5 parks - Newman, Fraley, Jones, Booker T. Washington and Lake Sweetwater recreation area.

The Senior Nutrition Activities Program (SNAP) serves approximately 70 lunches each day at the facility and delivers approximately 200 daily meals to homebound senior citizens.

The Robert Lee Standpipe was built in 1919. It was demolished and replaced in FY 2007.

There are 4,548 water meters in use.

The average water customer in Sweetwater uses approximately 100 gallons of water per day for normal household activities.

Approximately 31.5% of all transported ambulance calls are for service outside the city limits. Approximately 31.1% of all calls answered are not transported to a hospital.

Approximately 34.6% of all fire calls are for out-of-city calls.

Three employees have bachelor's degrees and many other employees have had some college. We have employees with associate degrees and a good number have attended a technical school.

All capital improvements, i.e., the purchase of vehicles, improvements and equipment for FY 2014 will cost \$9,100,600. These purchases will be paid with a combination of cash and grant revenues and issuance of debt.

The total area of the city is approximately 9.91 square miles.

The City contracts with Nolan County to provide fire protection and emergency medical services in the county. The County provides detention facilities and seal coats city streets.

According to the U.S. Census of Population, the City's population in 1970 was 12,020; in 1980 it was 12,242; in 1990 it was 11,967; in 2000 it was 11,415; and in 2010 the City's population was 10,906.

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GLOSSARY OF TERMS

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

A

Accrual Accounting

A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, revenue which was earned between July 1 and September 30, but for which payment was not received until October 10, is recorded as being received on September 30 rather than October 10.

Ad Valorem Tax

A tax computed from assessed valuation of land and improvements.

Appropriation

An authorization made by the City Commission which permits the City to incur obligations and to make expenditures of resources.

Appropriation Ordinance

The official enactment by the City Commission to establish legal authority for City officials to obligate and expend resources.

Assessed Valuation

A value that is established for real or personal property for use as a basis for levying property taxes. (Note Property values are established by the Nolan County Central Appraisal District.)

Audit

A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

B

Balance Sheet

A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Balanced Budget

Annual financial plan in which expenses do not exceed revenues.

Bank Depository Agreement

A contract between a municipality and a depository, negotiated and entered into in accordance with the specifications of Local Government Code, Title 4, Chapter 105, Subchapter B, which sets forth the agreements between the parties regarding banking services.

Bond

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. There are most frequently used for construction of larger capital projects, such as buildings, streets and bridges.

Budget

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

Budget Adjustments

A legal procedure utilized by the City staff and City Commission to revise a budget appropriation.

Budget Calendar

The schedule of key dates or milestones which the City departments follow in preparation, adoption, and administration of the budget.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the City Commission.

Budget Funds

Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Commission approval is composed of budgeted funds.

Budget Overview

The opening section of the budget which provides the City Commission and the public with a general summary of the most important aspects of the budget, and changes from the current and previous fiscal years.

Budgetary Control

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

C

Capital Improvement Program

A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital/Major Project Expenditure/Expense

An expenditure/expense which results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset.

Capital Outlay

An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria has an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belongs to one of the following categories Land, Buildings, Structures & Improvements, Equipment; constitutes a tangible, permanent addition to the value of City assets; cost generally exceeds at least \$200; does not constitute repair or maintenance; and, is not readily susceptible to loss.

Cash Accounting

A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Management

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest return available for temporary cash balances.

Certificates of Obligation

As an alternative to obtaining financing by issuing bonds, Certificates of Obligation may be issued. Certificates may be issued to pay a contractual obligation for the construction of any public work, purchase of materials, supplies, equipment, buildings, and rights-of-way, or payment of contractual obligations for professional services.

Chart of Accounts

A chart detailing the system of general ledger accounts.

Current Expense

An obligation of a City as a result of an incurred expenditure/expense that is due for payment within a twelve (12) month period.

Current Revenue

The revenue or resources of a City convertible to cash within a twelve (12) month period.

Current Taxes

Taxes that are levied and due within one year.

D

Debt Services

The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes

Taxes that remains unpaid on and after the date on which a penalty for non-payment is attached.

Department

A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Departmental Purpose

The primary reason for the existence of a specific department is explained through the departmental purpose statement.

Depreciation

The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation of the cost to reserve in order to replace the item at the end of its useful life.

Disbursement

Payment for goods and services in cash or by check.

Emergency

An unexpected occurrence, one that threatens the public health and safety of the citizens of the city.

Enterprise Fund

A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds in Sweetwater are established for services such as water and sewer, solid waste management and emergency medical services.

E

Estimated Revenue

The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Commission.

Expenditure

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

Expenses

Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

F

Fiduciary Funds

Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year

The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Sweetwater has specified October 1 to September 30 as its fiscal year.

Fixed Assets

Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Fulltime Employee

Anyone who works a minimum of 2,080 hours per year. A fulltime employee enjoys salary and all personnel benefits. Fulltime employees are allocated to departments based on the amount of work-time the individual spends with the department. As an example, page 115 shows the Fire Chief allocation for the Fire Department as "1/2" meaning one-half of his time is charged to the Fire Department. Page 226 shows the Fire Chief us allocated as "1/2" in the Emergency Medical Services Department.

Fund

An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

Fund Balance

Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

Function

A group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.

G

General and Administrative Costs

Cost associated with the administration of City services.

General Fund

The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, data processing, parks and recreation, public works and general administration.

General Obligation Bonds

Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith credit of the issuing government.

Generally Accepted Accounting Principals (G.A.A.P.)

Detailed accounting standards and practices for the state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).

Government Accounting Standards Board

The authoritative accounting and financial standard-setting body of government agencies.

Governmental Funds

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant

A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

H-I

Interfund Transfers

Amounts transferred from one fund to another.

Intergovernmental Revenue

Revenue received from another government for a specified purpose. In Sweetwater, these are funds from Nolan County, the State of Texas, and from indirect costs.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

Inventory

A detailed listing of property currently held by the government.

Investment

Securities held for the production of revenue in the form of interest.

Invoice

A bill requesting payment for goods or services by a vendor or other governmental unit.

L

Levy

To impose taxes, special assessments, or service charges for the support of City activities.

Long Term Debt

Debt with a maturity of more than one year after the date of issuance.

M

Modified Accrual Accounting

A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" or "available for expenditure." Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

N

Net Working Capital

Current assets less current liabilities.

Non-Recurring Revenues

Resources recognized by the City that are unique and occur only one time without pattern.

O

One-Time Revenues

See Non-Recurring Revenues.

Operating Budget

The portion of the budget that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Operating Fund

A fund restricted to a fiscal budget year.

P

Part-time Employee

Part-time employees work less than 1,040 hours per year. They are not eligible for retirement or insurance benefits.

Performance Measures

Specific quantitative and qualitative measures of work performed as an objective of the department.

Property Tax

Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Proprietary Fund

See Enterprise Fund.

Purchase Order System

A city's system of using documents authorizing the delivery of specific merchandise or services and making a charge for them.

Q-R

Reconciliation

A detailed summary of increases and decreases in departmental expenditures from one budget year to another.

Retained Earnings

The equity account reflecting the accumulated earnings of the Water and Wastewater Fund, Ambulance Fund and Refuse Collection & Disposal Fund.

Revenue

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds

Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Requisition

A written request from a department to the purchasing office for specific foods or services. This action precedes the authorization of a purchase order.

Reserve

An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Risk

The liability, either realized or potential, related to the city's daily operations.

Risk Management

An organized attempt to protect a government's assets against accidental loss in the most economic method.

S

Source of Revenue

Revenues are classified according to their source or point of origin.

T

Tax Levy

The total amount of taxes imposed by the city on taxable property, as determined by the Nolan County Central Appraisal District, within the city's corporate limits.

Tax Rate

A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

U

Undesignated Balance

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

User Based Fee/Charge

A monetary fee or charge placed upon the user of services of the city.

W, X, Y, Z

Working Capital

A financial metric which represents operating liquidity available to a business, organization or other entity, including governmental entity.

ACRONYMS

AE

Arid Exempt.

AWOS

Automated Weather Observation System.

BOA

Board of Adjustment.

CAFR

Comprehensive Annual Financial Report.

CBOD

Chemical and Biological Oxygen Demand.

CIP

Capital Improvement Projects.

COBRA

Consolidated Omnibus Budget Reconciliation Act.

COL

Cost of living.

C&D

Construction & Demolition.

D.A.R.E.

Drug Awareness Resistance Education.

DOC

Drop-off Center.

DOT

Department of Transportation.

DWSRF

Drinking Water State Revolving Fund.

EMS

Emergency Medical Services .

EPA

Environmental Protection Agency.

FAA

Federal Aviation Administration.

FBO

Fixed Base Operator.

FDIC

Federal Deposit Insurance Corporation.

FY

Fiscal Year.

GAAP

Generally Accepted Accounting Principals.

GASB

Government Accounting Standards Board.

GFOA

Governmental Finance Officers Association of the United States and Canada.

GPM

Gallons Per Minute.

HDR

Henningson, Durham, Richardson Partners.

HR

Human Resource.

KHZ

Kilohertz.

L & H

Life and Health.

MAG

Magnitude.

MBE

Minority Business Enterprises.

MG

Million Gallons.

MGD

Million Gallons per Day.

MHZ

Megahertz.

MSL

Mean Sea Level.

NDB

Non-Directional Beacon.

NPE

Non-Primary Entitlements.

PAPI

Precision Approach Path Indicator.

PILOT

Payment In Lieu of Tax.

P & Z

Planning and Zoning Commission.

PVC

Polyvinyl Chloride.

RAMP

Routine Airport Maintenance Program.

REIL

Runway End Intensifier Light.

SCADA

Supervisory Control and Data Acquisition.

SDWA

Safe Drinking Water Act.

SEA

Service Efforts and Accomplishments.

SEED

Sweetwater Enterprise for Economic Development.

SNAP

Senior Nutrition Activities Program.

SPUR

Standard & Poor's Underlying Rating.

TABC

Texas Alcoholic Beverage Commission.

TCEQ

Texas Commission on Environmental Quality.

TDCJ-ID

Texas Department of Criminal Justice-Institutional Division.

TDHS

Texas Department of Human Services.

TNRCC

Texas Natural Resource Conservation Commission.

TSTC

Texas State Technical College.

TWDB

Texas Water Development Board.

TxDOT

Texas Department of Transportation.

VAR

Variant.

WCTCOG

West Central Texas Council of Governments.

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