



**CITY OF SWEETWATER
ANNUAL OPERATING BUDGET
FISCAL YEAR 2015-2016**

ABOUT THE COVER

Construction of the new Sweetwater Police Department was completed in early 2015. The new 14,460 square foot building is of a clean modern design with high tech features. The awarded bid was for \$3.7 million, no bonds were necessary. The City paid for it out of savings. The new building replaces an old outdated 1927 building attached to the City Auditorium. The old police station was in need of major renovations such as accessibility, technology, plumbing, electrical and heating/air conditioning systems repairs to adequately service the needs of a modern police force. The police station will be more efficient (LED/Fluorescent lighting; Mitsubishi HVAC System) and provide a wonderful facility for surrounding area training needs, and meeting area as it has a high tech training room equipped with Newline interactive board and monitor(s) and daisy chained tables allowing for laptops, and tablets to have power, and wired and wireless internet access. The facility has a backup power source that is capable of keeping the entire facility operational as well as providing electricity for external needs such as FEMA or State trailers brought in for emergency situations. The Sweetwater Police Department is the PSAP (Public Safety Answering Point) for Nolan County, and the communications center is constructed in a totally hardened manner, and will over the course of the coming year be expanded from two to three call taking positions with the majority of the expansion being provided by the West Central Texas COG. This facility has multiple interview rooms, report taking rooms, a fitness center currently being equipped, climate controlled evidence room, and many other features making the City of Sweetwater's Police Department facilities the envy of agencies across the state.

A very heartfelt "Thank you" is to be conveyed to the members of the Community of Sweetwater, City Commission, City Manager, and the other Administrators of the city. It was only by all those mentioned coming together that brought this facility into existence.

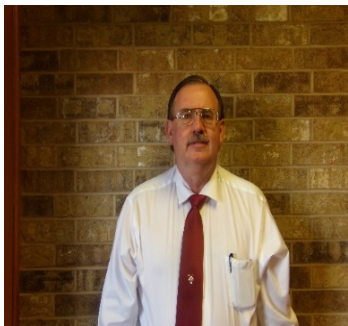
Respectfully,



Brian Frieda, LCC, CPM
Chief of Police

Sweetwater Police Department

**CITY OF SWEETWATER, TEXAS
ANNUAL OPERATING BUDGET
OCTOBER 1, 2015 – SEPTEMBER 30, 2016**



JIM MCKENZIE, Mayor At Large



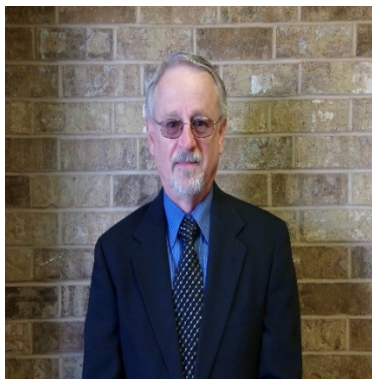
**LARRY MAY
Prec. 1 Commissioner**



**JIM LEE
Prec. 2 Commissioner**



**RICKY CASTRO
Prec. 3 Commissioner**



**JEROD PEEK
Prec. 4 Commissioner**



**EDWARD P. BROWN
City Manager**



**Prepared By: Finance Dept:
PATTY TORRES
City Comptroller**

City of Sweetwater

Fiscal Year 2015–2016

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$179,351, which is a 8.73 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$26,979.

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

FOR: Mayor Jim McKenzie, Larry May, Jim Lee, Ricky Castro, Jerod Peek

AGAINST: None

PRESENT and not voting: None

ABSENT: None

Property Tax Rate Comparison

	2015-2016	2014-2015
Property Tax Rate:	\$0.480000/100	\$0.480000/100
Effective Tax Rate:	\$0.446297/100	\$0.453442/100
Effective Maintenance & Operations Tax Rate:	\$0.448739/100	\$0.457924/100
Rollback Tax Rate:	\$0.500609/100	\$0.511122/100
Debt Rate:	\$0.000000/100	\$0.000000/100

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

TABLE OF CONTENTS

SECTION I - GENERAL

	Page #
Table of Contents	1
Letter of Transmittal	5
Distinguished Budget Presentation Award for FY 2015	15
Ordinances	
<i>Appropriation Ordinance</i>	17
<i>Budget Ordinance</i>	19
<i>Tax Rate Ordinance</i>	20
Organizational Chart	21
<i>City Staff</i>	22

SECTION II – CITIZENS CAPSULIZED BUDGET INFORMATION

Budget for Fiscal Year 2015-2016	24
Budget Highlights	28
Short Term Specific Goals	29
Long Term Organizational Goals	30
Linking Long Term Goals to Short Term Goals	31
Graphics	32

SECTION III - SUMMARIES

All Funds Summary 2015-2106 (GAAP Basis)	44
Consolidated Multi-Year Summary (GAAP Basis)	45
Budget Summary 2015-2016 (GAAP Basis) By Fund	46
Revenue – All Funds Fiscal Year 2016	48
Expenditures/Expenses – All Funds Fiscal Year 2016	49
All Funds 5-Year Forecast Model	50
Account Trend Summaries (Budget Basis) – All Funds	51
Reconciliation of Budget Basis and GAAP Basis FY 2015 and FY 2016	53
Budget for Fiscal Year 2015-2016 (GAAP Basis) Balances, Resources, and Tax Rate	54
Relationship Between Functional Units & Finance Structure	55
Ad Valorem Tax Revenue and Distribution, 2015-2016 Budget	56
Ad Valorem Tax Levy & Collections, Fiscal Years 2007-2016	57
Fiscal Year 2015-2016 Property Tax Rates Comparison	58

SECTION IV – FINANCIAL MANAGEMENT POLICIES AND PROCEDURES

Budget	60
Budget Calendar	63
Financial Policy	65
Investment Policy	70
City Depository	71

SECTION V – DETAIL

General Fund	75
<i>General Fund Narrative</i>	76
<i>General Fund Summary, 2015-2016</i>	79
<i>General Fund Revenue & Other Financing Sources, 2015-2016 Budget</i>	80
<i>General Fund Revenue Assumptions</i>	81
<i>General Fund Revenue & Other Financing Sources By Department, 2015-2016 Budget</i>	83
<i>General Fund Department Expenditures & Other Financing Uses Summary, 2015-2016 Budget</i>	87
<i>General Fund Account Trend Summaries</i>	90
<i>General Government</i>	
• <i>Mayor and Commission</i>	92
• <i>Administration</i>	96
• <i>Finance</i>	99
• <i>Municipal Court</i>	102
• <i>Code Enforcement</i>	106
<i>Public Safety</i>	
• <i>Police</i>	110
• <i>Fire</i>	114
<i>Public Works</i>	
• <i>Streets & Signals</i>	117
• <i>Animal Control</i>	121
<i>Culture and Recreation</i>	
• <i>Parks and Recreation</i>	125
• <i>Community/Social Service Agencies</i>	129
• <i>Golf Course</i>	131
• <i>Swimming Pool</i>	134
<i>Airport</i>	
• <i>Airport</i>	138
<i>Non-Departmental</i>	
• <i>Non-Departmental</i>	142
Special Revenue Funds	
<i>Senior Nutrition Activities Program Narrative</i>	146
• <i>Senior Nutrition Activities Program Summary, 2015-2016 Budget</i>	147
• <i>Senior Nutrition Activities Program Revenue & Other Financing Sources, 2015-2016 Budget</i>	148
• <i>Senior Nutrition Activities Program</i>	149
• <i>Senior Nutrition Activities Account Trend Summaries</i>	152
<i>Hotel & Motel Fund Narrative</i>	154
• <i>Hotel & Motel Fund Summary, 2015-2016 Budget</i>	155
• <i>Hotel & Motel Fund Revenue, 2015-2016 Budget</i>	155
• <i>Hotel & Motel Fund</i>	156
• <i>Hotel & Motel Fund Account Trend Summaries</i>	157
<i>Cemetery Fund Narrative</i>	160
• <i>Cemetery Fund Summary, 2015-2016 Budget</i>	161
• <i>Cemetery Fund Revenue & Other Financing Sources, 2015-2016 Budget</i>	162

• Cemetery Fund	163
• Cemetery Fund Account Trend Summaries	165
Enterprise Funds	167
<i>Water & Wastewater Fund Narrative</i>	170
• <i>Water & Wastewater Summary, 2015-2016 Budget</i>	173
• <i>Water & Wastewater Fund Revenue & Other Financing Sources, 2015-2016 Budget</i>	174
• <i>Water & Wastewater Fund Revenue Assumptions</i>	175
• <i>Water & Wastewater Revenue by Source</i>	176
• <i>Water & Wastewater Departmental Expenses & Other Financing Uses Summary – GAAP Basis</i>	177
• <i>Water & Wastewater Expense by Department</i>	178
• <i>Water & Wastewater Fund Account Trend Summaries</i>	179
• <i>Billing & Collections</i>	180
• <i>Source of Supply</i>	184
• <i>Purification Plant</i>	190
• <i>Water Distribution</i>	194
• <i>Wastewater Collection</i>	198
• <i>Wastewater Treatment</i>	202
• <i>2014 TWDB Wellfield Debt Service</i>	206
• <i>2015 Bond Refund Debt Service</i>	208
• <i>2011 Bond Refund Debt Service</i>	209
• <i>Distribution System Debt Service</i>	212
• <i>General Obligation Bond Refund Debt Service</i>	214
<i>Emergency Medical Services Fund Narrative</i>	218
• <i>Emergency Medical Services Summary, 2015-2016 Budget</i>	221
• <i>Emergency Medical Services Revenue & Other Financing Sources, 2015-2016 Budget</i>	222
• <i>Emergency Medical Service</i>	223
<i>Refuse Collection & Disposal Fund Narrative</i>	228
• <i>Refuse Collection & Disposal Fund Summary, 2015-2016 Budget</i>	230
• <i>Refuse Collection & Disposal Fund Revenue & Other Financing Sources, 2015-2016 Budget</i>	231
• <i>Refuse Collection & Disposal Departmental Expenses & Other Financing Uses Summary – GAAP Basis</i>	232
• <i>Refuse Fund Account Trend Summaries</i>	233
• <i>Refuse Collection Residential</i>	234
• <i>Refuse Disposal & Recycling</i>	238
• <i>Refuse Collection Commercial</i>	242
INTERNAL SERVICE FUNDS	245
<i>Central Garage & Stores Fund Narrative</i>	250
• <i>Central Garage & Stores Fund Summary, 2015-2016 Budget</i>	252
• <i>Central Garage & Sores Revenue & Other Financing Sources, 2015-2016 Budget</i>	253
• <i>Central Garage & Stores</i>	254
<i>Employee’s Benefit Fund</i>	
• <i>Employee’s Benefit Fund Narrative</i>	260
• <i>Employee’s Benefit Fund Summary, 2015-2016 Budget</i>	261

• <i>Employee’s Benefit Fund Revenue & Other Financing Sources, 2015-2016 Budget</i>	262
• <i>Employee’s Benefit Fund</i>	263

SECTION VI – PERSONNEL DATA

Personnel Pay Plan	266
Personnel Annual Pay Schedule, 2015-2016 Budget	269
Personnel Pay Schedule, 2015-2016	270

SECTION VII – CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan Narrative	276
Capital Improvement Plan FY 2016-2020	279

SECTION VIII - BOARDS AND COMMISSIONS

Board and Commission Appointments, 2015-2016 Budget	284
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SECTION IX – ACCOUNTING SYSTEM

Accounting System	288
Chart of Accounts, General Ledger Configuration	290
<i>Revenues</i>	292
<i>Expenditures/Expenses</i>	296

SECTION X – GENERAL INFORMATION

General Information	301
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SECTION XI – INDEX

Budget Index	311
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SECTION XII – GLOSSARY

Glossary of Terms	315
Acronyms	322

FROM THE CITY MANAGER.....

October 1, 2015

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 2015-2016 (FY 2016) 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, 2015 and concluding September 30, 2016. 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 2015-2016 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 sixteen 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 40 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 I 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 \$2,706,835 in FY 2014. Budgeted sales taxes for FY 2015 were \$2,775,000 and are \$2,895,000 for FY 2016. The property tax rate FY 2016 remains at \$.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 permitting a location as a new type IV landfill for future use. Our current landfill has an estimated life of less than 3 years.



Other issues concerning FY 2016 budget are replacement of aging equipment, continuing the well field rehabs, water meter replacement, well-field levels 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 2016 we plan to accumulate funds and will not replace vehicles and equipment unless absolutely necessary.
- Pending acceptance of a loan application with the Texas Water Development Board for \$5.5 million, The City plans on constructing a new elevated water storage tank to replace one built in 1930, replace water treatment membranes, and to implement other critical system improvements.
- 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. A 6% loss of revenue was experienced during FY 2015. Potential water sales for oil drilling activities could alleviate that loss of revenue; however although it was budgeted in 2015, the City did not feel the severe drought conditions permitted the sale to these activities.



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 40 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 2015 average 2.2 MGD. We completed 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 and as mentioned above, a loan from the TWDB. Consequently, this project was not budgeted.

FY 2015 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 2015 Texas Comptroller Leadership Circle Platinum 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.
- Criminal Justice Department – Funding for police equipment.

4. New Police Station Construction

Construction is complete on a new police station replacing the old station housed in a municipal building built in the 1920's. The new building, completed in January 2015, is an efficient state of the art meeting and law enforcement training facility. The building was paid for with capital improvement reserves accumulated over several years. No debt was necessary.

6. Landfill

The City has purchased land and is progressing through 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 235), and Refuse Disposal & Recycling (page 239). 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 have slowed down. Several new large oil field servicing businesses have established in Sweetwater. Plans for new hotels are being reviewed.

The unemployment rate for Nolan County is 3.5% as compared to the rate of 5.1% for the United States. Sweetwater is a production hub for cotton, oil and cattle. Our diverse economy has insulated us somewhat from the Oil and gas downturn.

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 2015-2016 Annual Operating Budget totals \$25,236,511, a decrease of \$751,393 for appropriations for FY 2014-2015. Capital outlay in FY 2015 for a new police station and major water system improvements account for this decrease.

**Total Appropriations
 (Budget Basis)**

<u>Fund</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>% Change</u>
General	10,445,221	9,053,783	(13.32%)
SNAP	438,742	439,153	.09%
Hotel/Motel	450,000	550,000	22.22%
Water & Wastewater	8,082,500	8,265,489	2.26%
EMS	1,771,758	1,878,369	6.02%
Refuse Collection & Disposal	1,984,204	2,032,474	2.43%
Central Garage & Stores	1,213,881	1,415,404	16.60%
Employees' Benefit	1,555,933	1,555,933	0%
Cemetery Fund	45,665	45,906	.53%
Total Appropriation	\$25,987,904	\$25,236,511	(2.9)%

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 2016 General Fund expenditures including transfers out total \$9,053,783, a decrease of \$1,391,438 or 13.32%. This budget does include a cost of living adjustment. General Fund revenue will increase 3.82%. The decrease in expenditures is mainly attributed to capital outlay for the new completed 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 \$965,000 for FY 2016, 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 2016 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 increased .09%. Revenues are anticipated to increase 1.6% from the previous year. Staff and participants will continue to make every effort to raise money for support of operations.

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 2016 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 2015, Combination Tax & Revenue Certificates of Obligation, Series 2014, 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	\$460,063,070
Debt Limit @ \$1.50 per \$100 value	\$ 6,900,946
Debt Applicable to limitation	\$ 0
Legal Debt Margin	\$ 6,900,946

Municipal Rating: The City of Sweetwater maintains an “AA-” 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 1.9% (GAAP Basis) and increase 2.26% (Budget Basis). Water sales have leveled off with average daily sales at approximately 2.1 million gallons per day. Budget basis increases are due to higher cost of employee benefits as well as higher costs of contracted services for continued maintenance and improvements to the water and wastewater system.

Emergency Medical Service Fund: Expenses for this fund are budgeted to increase 7.8% (GAAP Basis) and increase 6.02% (Budget Basis). The majority of the increase is related to changes in Doubtful Accounts. We also expect to have an increase in fuel and utility cost. 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 2.4%(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: Although capital expenditures will again be postponed except when absolutely necessary, the budgeted expenses are expected to increase 16.6% (Budget Basis) for FY 2016. 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. An Information Technology department was established in this fund, consisting of a CIO and assistant. Computer systems, telephone, internet and complex public safety applications made the addition necessary.

Employee Benefit Fund: The City has a self-funded employee benefit plan which funds City employees’ health claims and premiums. No significant changes have been made to benefits for FY 2016; 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 \$2.9 million for FY 2016. 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 of 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 purification plant is filtered by a membrane system which will need to be replaced at a cost of around \$1.9 million to be completed within a year.
- Engineers completed an inspection of the City's water storage facilities in FY 2014. It was recommended that the City replace our elevated 750,000 gallon storage tank originally built in 1930. Cost estimated at \$1.7 million to be completed within a year.
- 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.
- The current type IV landfill owned by the City has a useful life of less than 3 years. We have purchased a satisfactory site for a Type IV landfill and are developing plans and are in the permitting process.

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 which is at 16% of capacity. 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 \$648,430 in the fiscal year 2013 and is anticipated to be higher in FY 2014 and 2015. 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 maintained the tax rate this year at the rate of 48 cents per \$100 dollar valuation. The taxable value of the property roll for the tax year 2015 increased by \$32.2 million. All fees will remain unchanged for FY 2016. 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 3.2% less (GAAP Basis) than the budget approved for last year (FY 2015). Total appropriations on a Budget Basis are 2.9% less 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 2016 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 2016. 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, 2014

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, 2014.

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
1984-2015

AN ORDINANCE

MAKING APPROPRIATION FOR THE SUPPORT TO THE CITY GOVERNMENT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016.

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, 2015 and ending September 30, 2016, 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 \$9,053,783 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>\$ 9,053,783</u>

SECTION 2: That the sum of \$439,153 is hereby appropriated out of Special Revenue Fund as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Senior Nutrition Activities Program	<u>\$ 439,153</u>

SECTION 3: That the sum of \$550,000 is hereby appropriated out of Hotel/Motel Fund as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Hotel/Motel Fund	<u>\$ 550,000</u>

SECTION 4: That the sum of \$45,906 is hereby planned out of the Cemetery fund as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Cemetery Fund	<u>\$ 45,906</u>

SECTION 5: That the sum of \$12,176,332 is hereby planned out of the Enterprise Fund as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Water & Wastewater	\$ 8,265,489
Emergency Medical Services	1,878,369
Refuse Collection and Disposal	<u>2,032,474</u>
 Total Enterprise Fund	 <u>\$ 12,176,332</u>

SECTION 6: That the sum of \$1,415,404 is hereby planned out of the Central Garage and Stores Fund as hereinafter itemized, to-wit:

FUND
Central Garage and Stores Fund

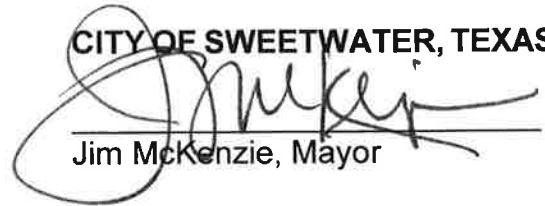
APPROPRIATION
\$ 1,415,404

SECTION 7: That the sum of \$1,555,933 is hereby planned out of the Employees' Benefit Fund as hereinafter itemized, to-wit:

FUND
Employees' Benefit Fund

APPROPRIATION
\$ 1,555,933

READ, PASSED AND ADOPTED on the first reading on this the **8th day of September, 2015, by a unanimous vote.**

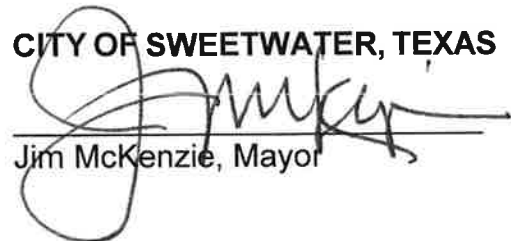
CITY OF SWEETWATER, TEXAS

Jim McKenzie, Mayor

ATTEST:



Patty Torres, City Secretary

READ, PASSED AND ADOPTED on the second and final reading on this the **15th day of September, 2015, by a unanimous vote.**

CITY OF SWEETWATER, TEXAS

Jim McKenzie, Mayor

ATTEST:



Patty Torres, City Secretary

2015-17
AN ORDINANCE
APPROVING AND ADOPTING A BUDGET FOR THE CITY
OF SWEETWATER FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016

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, 2015 thru September 30, 2016; (b) Public Notice that such hearing upon such budget would be held on September 8, 2015 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, 2015.


READ, PASSED AND ADOPTED on the first reading on this the **8th of September, 2015**, by a unanimous vote.

CITY OF SWEETWATER, TEXAS



Jim McKenzie, Mayor

ATTEST:



Patty Torres, City Secretary

READ, PASSED AND ADOPTED on the second reading on this the **15th day of September, 2015**, by a unanimous vote.

CITY OF SWEETWATER, TEXAS



Jim McKenzie, Mayor

ATTEST:



Patty Torres, City Secretary

**AN ORDINANCE
FIXING AND LEVYING A TAX FOR THE YEAR 2015 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:**

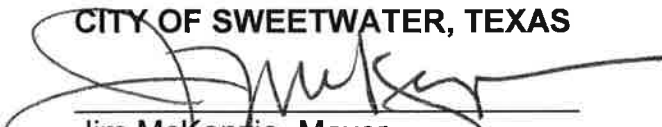
That the budget for the Fiscal Year 2015-2016 having been presented, approved and adopted on the 15th day of September, 2015, there is now and hereby fixed, levied and assessed and ordered collected on each one hundred dollars valuation of all taxable property, real, personal and mixed within the corporate limits of the City of Sweetwater, Texas, for the year TWO THOUSAND AND FIFTEEN 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 TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.97 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00


READ, PASSED AND ADOPTED on the first reading on this the 15th day of September, 2015.

CITY OF SWEETWATER, TEXAS

Jim McKenzie, Mayor

ATTEST:


Patty Torres, City Secretary

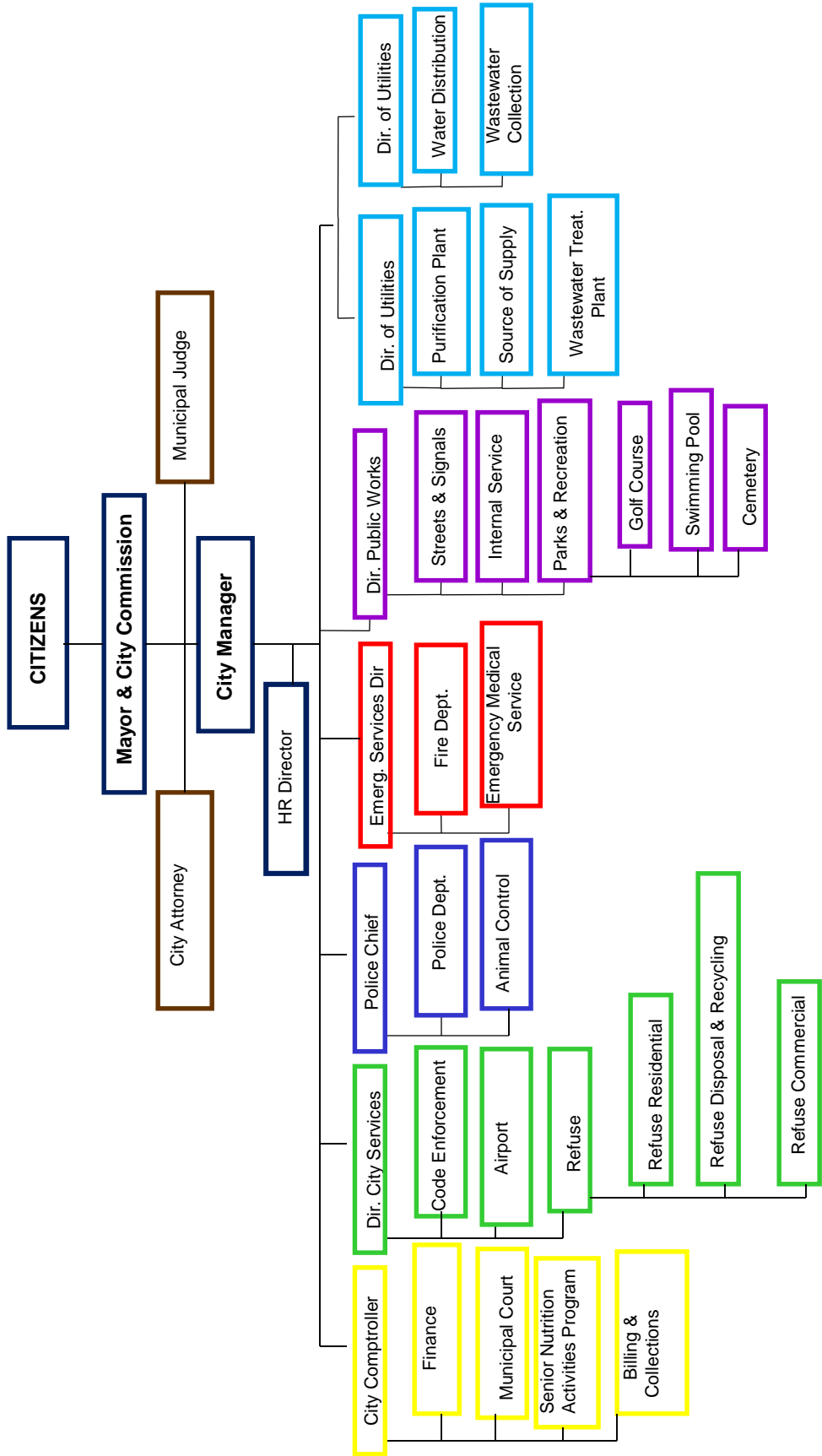
READ, PASSED AND ADOPTED on the second reading on this the 22nd day of September, 2015.

CITY OF SWEETWATER, TEXAS

Jim McKenzie, Mayor

ATTEST:


Patty Torres, City Secretary

CITY OF SWEETWATER ORGANIZATIONAL CHART 2015-2016



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 2016 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	Budget for Fiscal Year 2015-2016 Fund Descriptions
Page 28	Budget Highlights (GAAP Basis)
Page 29	Short Term Specific Goals
Page 30	Long Term Organizational Goals
Page 31	Linking Long and Short Term Goals
Page 32	Graph - Business Owning Real Property
Page 33	Graph - Home Owning Real Property
Page 34	Graph - Total Budgeted Revenue
Page 35	Graph - Total Budgeted Expenditures/Expenses (GAAP Basis)
Page 36	Graph - Current Property Tax Collections
Page 37	Graph - Taxable Property Values
Page 38	Graph - Sales Tax Collections
Page 39	Graph - Water and Wastewater Revenue and Expense
Page 40	Graph - Refuse Collection and Disposal
Page 41	Graph - Budgeted Expenditures/ Expenses - All Funds Summary (GAAP Basis)
Page 42	Graph - Budgeted Revenues - All Funds Summary

**CITY OF SWEETWATER, TEXAS
BUDGET FOR FISCAL YEAR 2015-2016
FUND DESCRIPTIONS**

FUND

General Fund (Page 79)

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 147)

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 (Page155)

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 161)

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.

**CITY OF SWEETWATER, TEXAS
BUDGET FOR FISCAL YEAR 2015-2016
FUND DESCRIPTIONS**

FUND

Water & Wastewater Fund (Page 173)

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 219)

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 228)

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 250)

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 259)

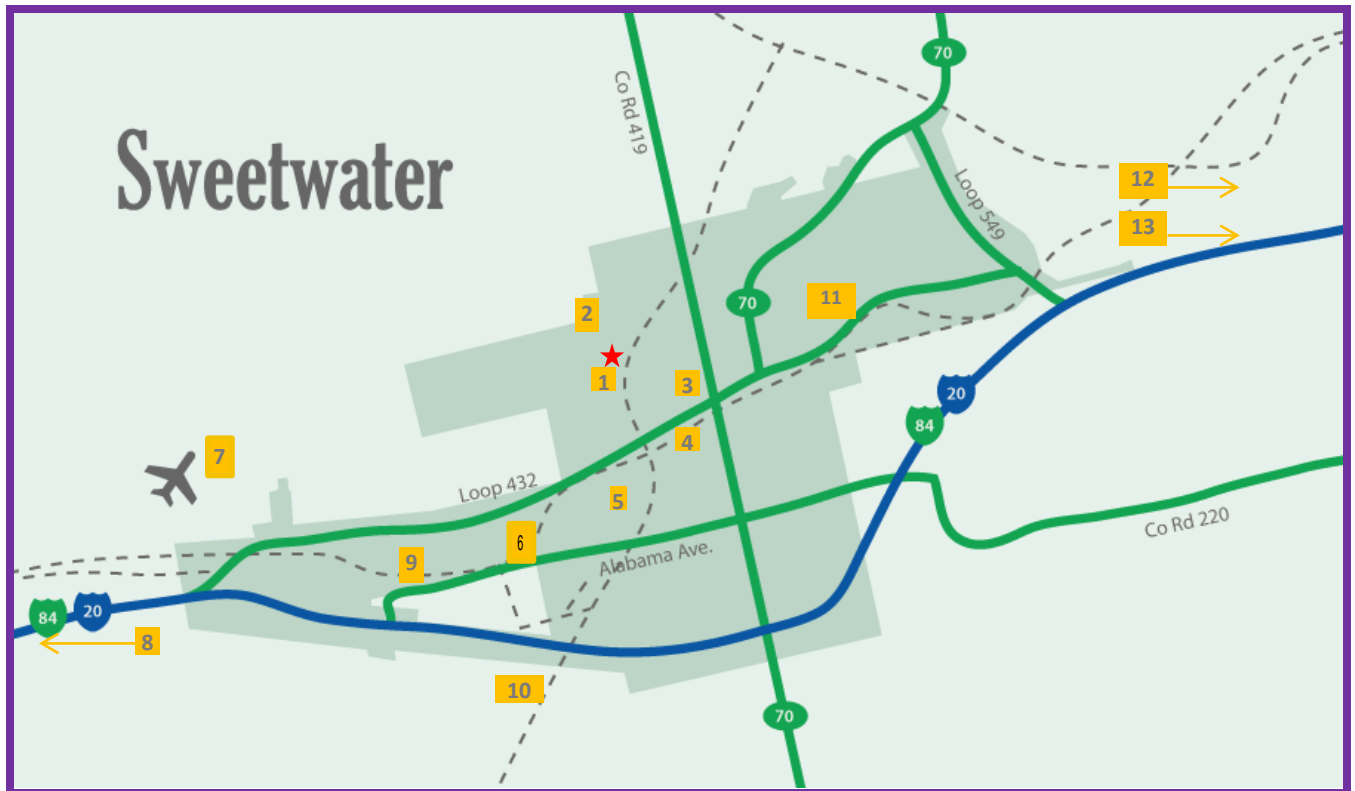
This fund accounts for money received from all operating funds in the form of insurance premiums. The fund is then used to provide group health and life insurance for employees and dependents.

**CITY OF SWEETWATER, TEXAS
 BUDGET FOR FISCAL YEAR 2015-2016
 CHANGES IN BALANCES BY FUND (GAAP BASIS)**

	<u>BEGINNING BALANCE</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING BALANCE</u>	<u>PERCENT CHANGE IN FUND BALANCE</u>	<u>DOLLAR CHANGE IN FUND BALANCE</u>
General Fund	\$4,323,086	\$9,140,508	\$9,053,783	\$4,409,811	2.01%	\$86,725
S.N.A.P. Fund	\$14,765	\$449,444	\$439,153	\$25,056	69.70%	\$10,291
Hotel Motel Fund	\$0	\$550,000	\$550,000	\$0	0.00%	\$0
Cemetery Fund	\$1,177,793	\$48,000	\$45,906	\$1,179,887	0.18%	\$2,094
Water & Wastewater Fund	\$22,119,125	\$7,455,100	\$6,460,239	\$23,113,986	4.50%	\$994,861
Emergency Medical Services Fund	\$182,651	\$1,879,033	\$1,878,369	\$183,315	0.36%	\$664
Refuse Collection & Disposal Fund	\$1,372,220	\$2,002,000	\$2,032,474	\$1,341,746	-2.22%	(\$30,474)
Central Garage and Stores Fund	\$2,179,930	\$1,356,343	\$1,415,404	\$2,120,869	-2.71%	(\$59,061)
Employees' Benefit Fund	\$8,344	\$1,555,933	\$1,555,933	\$8,344	0.00%	\$0
TOTAL	\$31,377,914	\$24,436,361	\$23,431,261	\$32,383,014	3.20%	\$1,005,100

a. The expected decrease in ending fund balance for the Refuse Collection and Disposal Fund is primarily due to higher costs of contracted services. Contracted services such as Engineering costs associated with the permitting of new Type IV landfill; Disposal costs for use of a Type I landfill; and costs for the maintenance of an aging collection fleet. Consideration of an increase in the sanitation rate schedule is possible for the near future.

b. The expected decrease in ending fund balance for the Central Garage and Stores Fund is primarily due to the personnel changes and the increased insurance costs and cost of living adjustments. Future increase in rental and overhead fees are possible.



The City of Sweetwater

Department Locations

1. City Hall – Administration, Finance, Municipal Court, Code
2. S.N.A.P.
3. Fire Station – Fire and EMS
4. Police Station
5. Central Garage and Stores – Streets, Parks, Internal Services
6. Cemetery
7. Municipal Airport
8. Champion Well Field
9. Current Landfill
10. Water Treatment Plant
11. Animal Control and Shelter
12. Wastewater Treatment Plant
13. Site of New Landfill

BUDGET HIGHLIGHTS (GAAP BASIS)

This budget represents the financial plan of the City of Sweetwater for Fiscal Year 2016 (FY 2016) and covers the period from October 1, 2015 to September 30, 2016.

Total revenue and resources, for all funds, for FY 2016, is \$24,436,361. This represents a .42% increase in revenues and resources.

Total expenditures and expenses for all funds, for FY 2016, is \$23,431,261. This represents a 3.24% decrease in expenditures and expenses.

The General Fund budget, for FY 2016, is \$9,053,784. This represents 13.32% decrease from the FY 2015 budget.

The Water and Wastewater budget, for FY 2016, is \$6,460,239. This represents a 1.9% increase over the FY 2015 budget.

The Emergency Medical Services (Ambulance Service) budget for FY 2016 is \$1,878,369. This represents a 7.84% increase over the FY 2015 budget.

The Refuse Collection and Disposal budget, for FY 2016, is \$2,032,474. This represents a 2.4% increase over the FY 2015 budget.

The largest revenue source for the General Fund is sales tax. The FY 2016 amount is expected to be \$2,895,000 or 31.67% of the total revenue that will be collected. Current ad valorem tax collections are expected to be \$2,164,137 and represent 23.7%.

Public Safety expenditures amount to 49.9% of all General Fund expenditures. The Police Department is the largest General Fund departmental budget at \$2,844,995. This represents 31.4% of the total General Fund budget.

Personnel costs, that are salaries and benefits, account for 43% of all FY 2016 GAAP Basis budgeted expenditures.

The ad valorem tax rate for FY 2016 will be \$.48 per \$100 of valuation.

The total cost of tax supported services for citizens of Sweetwater is \$2.27 per day per citizen.

The total cost of Public Safety, per citizen, is \$1.13 per day.

CITY OF SWEETWATER SHORT TERM SPECIFIC GOALS POLICY AGENDA 2015-2016

Major FY 2015-2016 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.
- Increase police visibility and to quickly and efficiently respond to citizens' needs.
- 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.

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
Increase Police visibility and to efficiently and effectively respond to citizen needs	⇒ Fully staff the new police station with dispatchers so that officers are able to patrol the City.
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
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

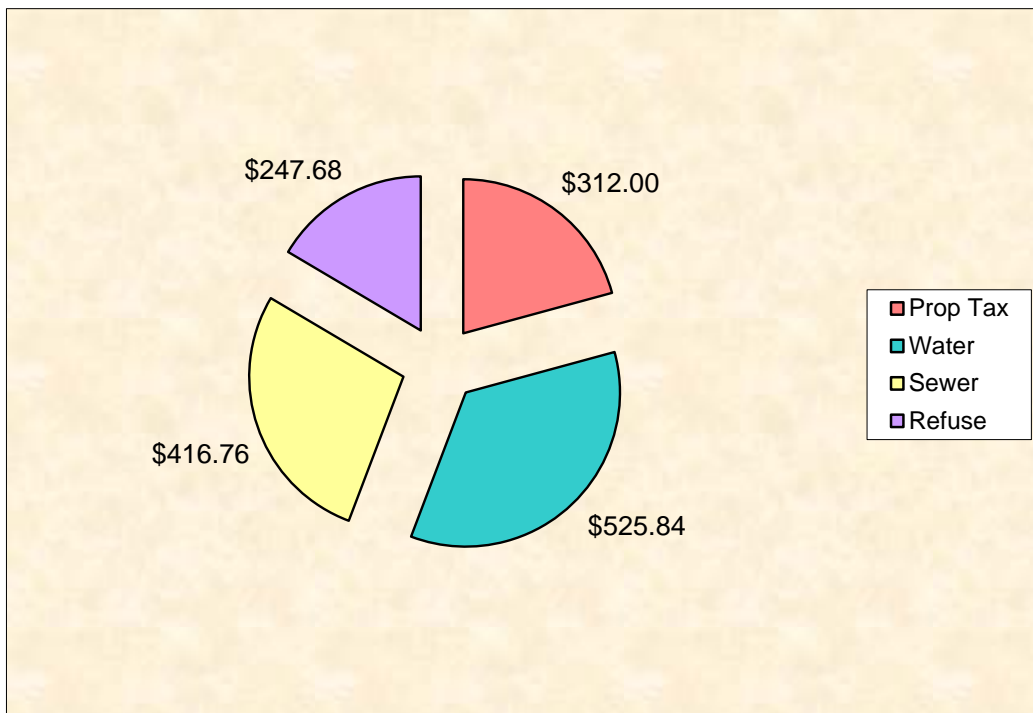
BUSINESS OWNING REAL PROPERTY

Average Annual Cost of City Services

Fiscal Year 2016

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

<i>Item</i>	<i>Cost</i>
Prop Tax	\$ 312.00
Water	\$ 525.84
Sewer	\$ 416.76
Refuse	\$ 247.68
Total Annual Cost	\$ 1,502.28



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.

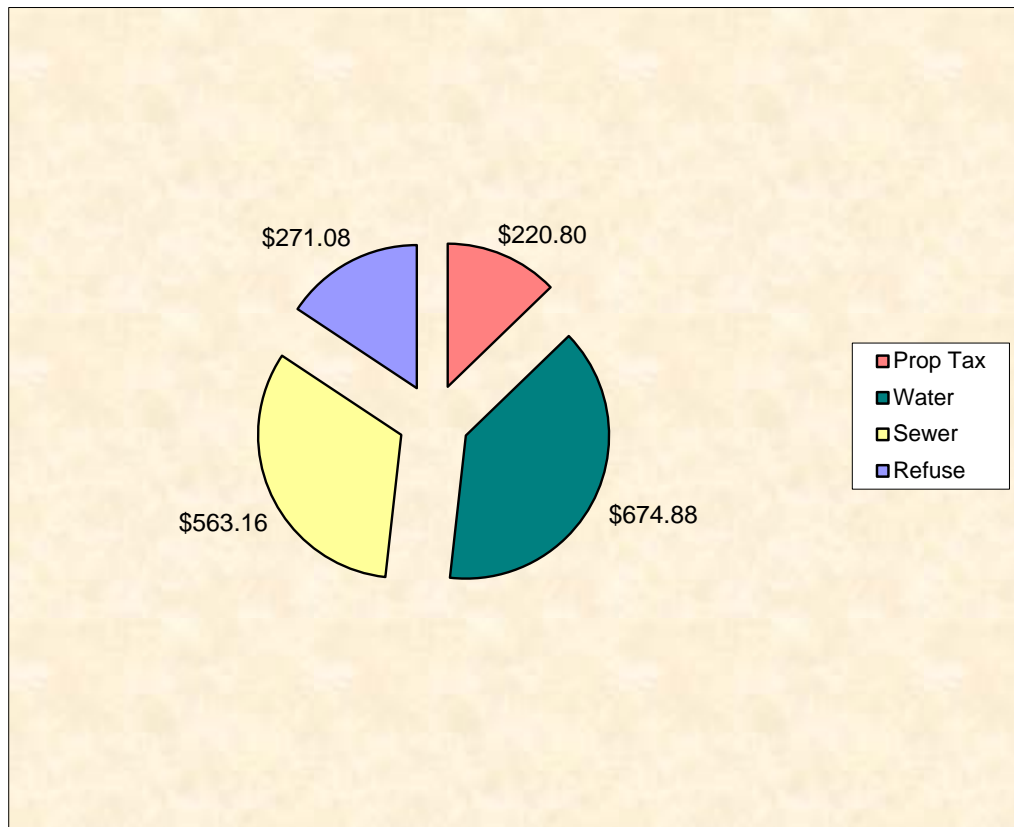
HOME OWNING REAL PROPERTY

Average Annual Cost of City Services

Fiscal Year 2016

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

<i>Item</i>	<i>Cost</i>
Prop Tax	\$ 220.80
Water	\$ 674.88
Sewer	\$ 563.16
Refuse	\$ 271.08
Total Annual Cost	\$ 1,729.92



DISCUSSION OF GRAPH:

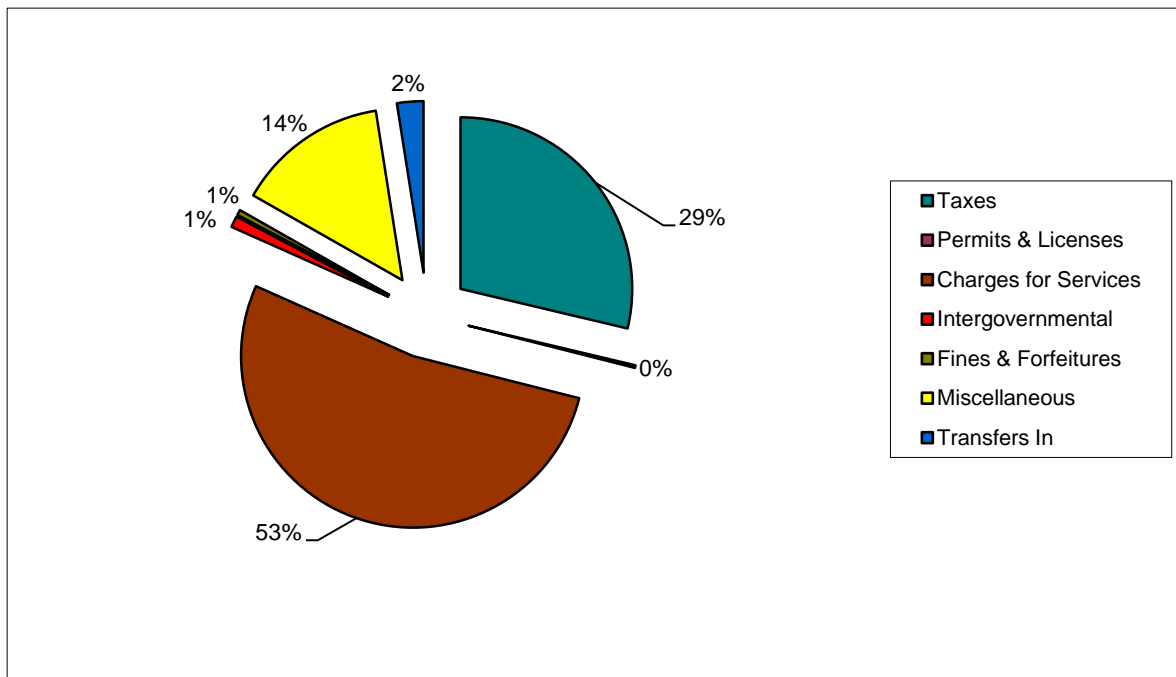
This pie chart reflects the average annual cost of City services for a home owning real property in the amount of \$46,000 with average monthly water consumption of 7,000 gallons. The total average cost is broken down between the various categories of property taxes, water, sewer and refuse.

CITY OF SWEETWATER, TEXAS

Total Budgeted Revenue

Fiscal Year 2016

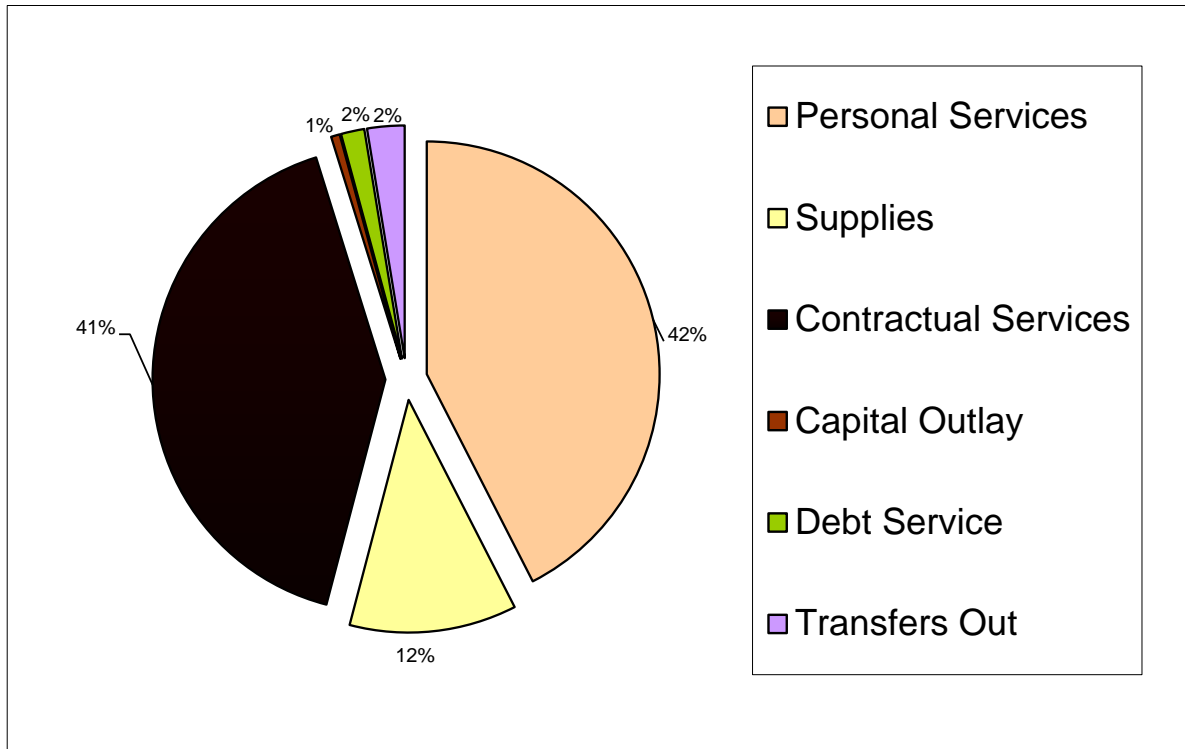
<i>TYPE</i>	<i>DOLLARS</i>
Taxes	\$ 7,015,161
Permits & Licenses	\$ 60,500
Charges for Services	\$ 12,882,665
Intergovernmental	\$ 257,444
Fines & Forfeitures	\$ 122,000
Miscellaneous	\$ 3,491,591
Transfers In	\$ 607,000
	<u>\$ 24,436,361</u>



This Chart illustrates the total revenue for FY 2016 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 2016*



This pie chart represents the total expenditures/expenses for FY 2016 by category for all funds.

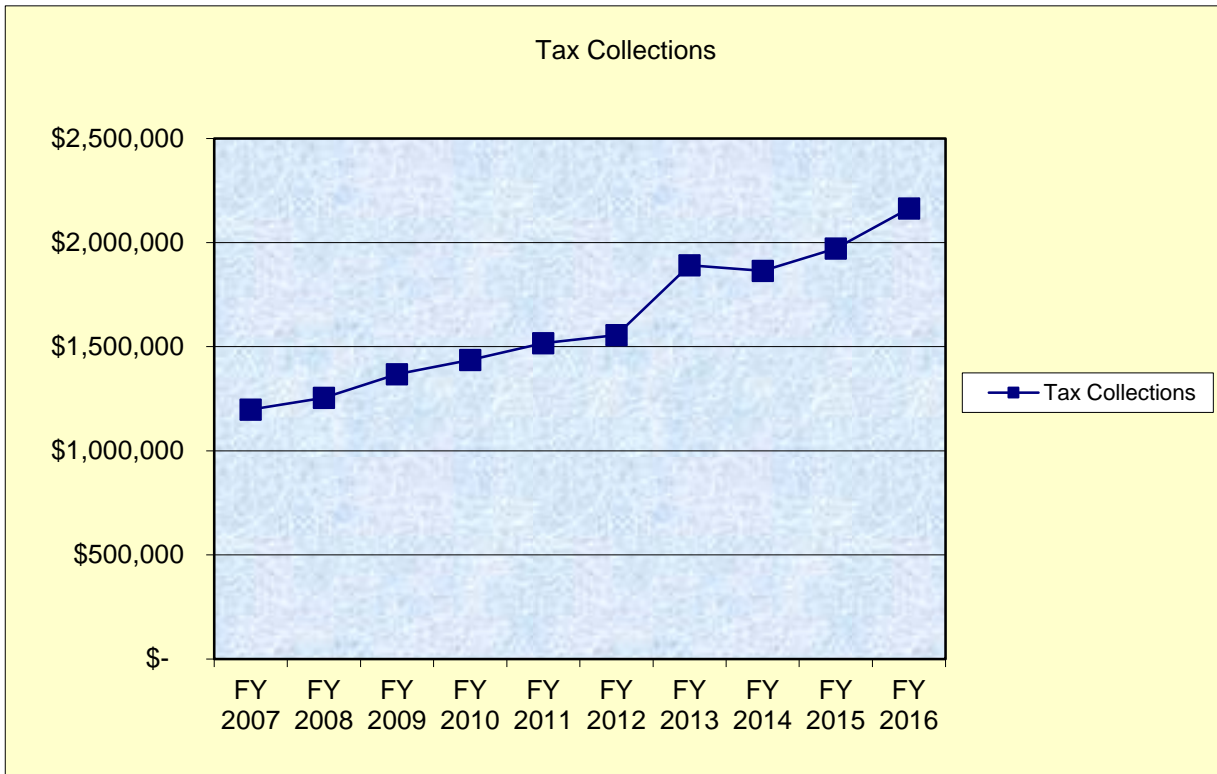
Contractual Services accounts for 41% and Personal Services accounts for 42% of the annual appropriation.

Personal Services	\$9,952,955
Supplies	\$2,718,948
Contractual Services	\$9,630,609
Capital Outlay	\$141,300
Debt Service	\$380,449
Transfers Out	\$607,000
<i>Total</i>	<u><u>\$23,431,261</u></u>

CITY OF SWEETWATER, TEXAS
CURRENT PROPERTY TAX COLLECTIONS
 Fiscal Year 2007 to Fiscal Year 2016

Tax Collections

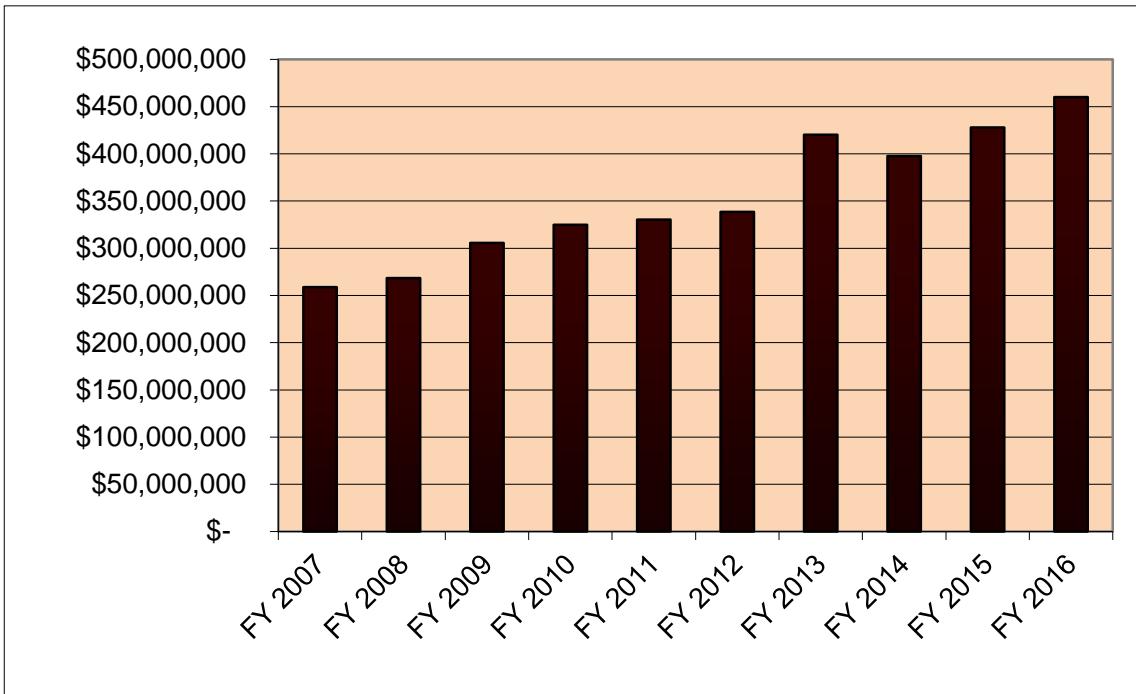
FY 2007	\$	1,198,390
FY 2008	\$	1,254,841
FY 2009	\$	1,367,942
FY 2010	\$	1,437,372
FY 2011	\$	1,517,327
FY 2012	\$	1,556,140
FY 2013	\$	1,891,780
FY 2014	\$	1,864,616
FY 2015	\$	1,971,670
FY 2016	\$	2,164,137



DISCUSSION OF THE GRAPH:

This graph depicts the current tax collections each year from FY 2007 to FY 2014 and the budgeted tax collections FY 2015 and 2016. The tax rate for FY 2016 is .48 cents per \$100 valuation.

CITY OF SWEETWATER, TEXAS
Taxable Property Values



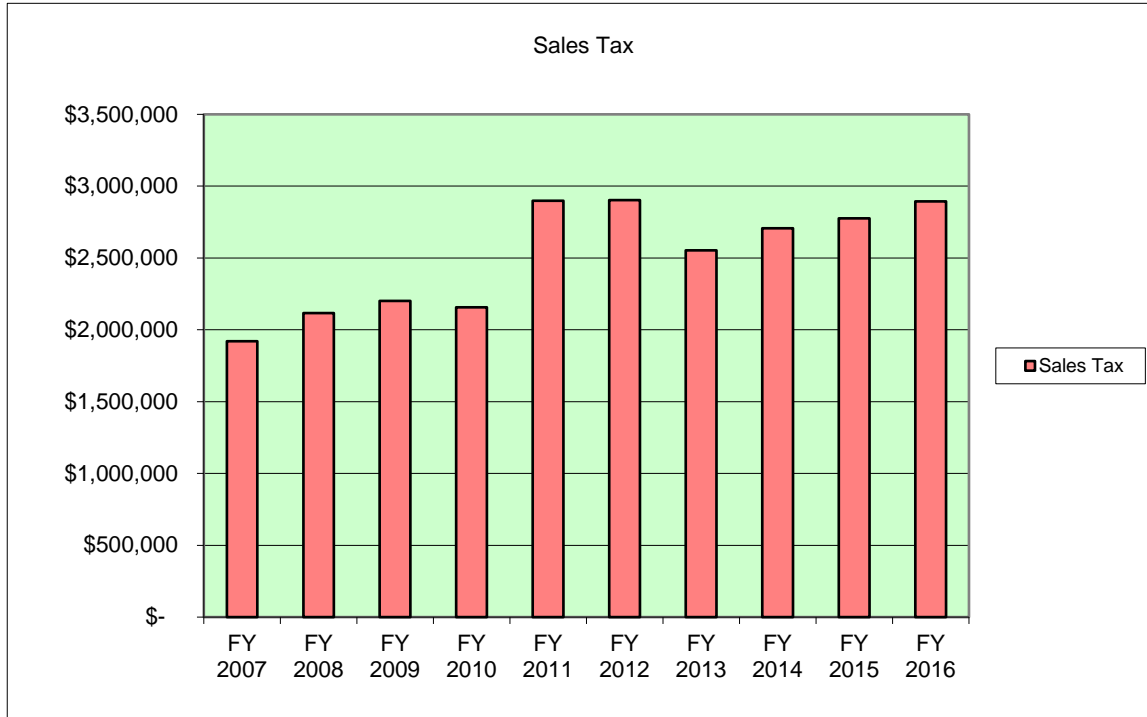
Assessed Value

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
FY 2015	\$ 427,879,890
FY 2016	\$ 460,063,070

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 2016 total value is 8% above the FY 2015 value. The increase is expected due to increased activities from oil and gas production.

CITY OF SWEETWATER, TEXAS
SALES TAX COLLECTIONS



Sales Tax

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	\$ 2,552,984
FY 2014	\$ 2,706,835
FY 2015	\$ 2,775,000
FY 2016	\$ 2,895,000

DISCUSSION OF GRAPH:

This graph shows sales tax collections for the ten-year period beginning with FY 2007 when economy began improving with new 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 2007-2014 and budgeted figures are reflected for FY 2015-2016.

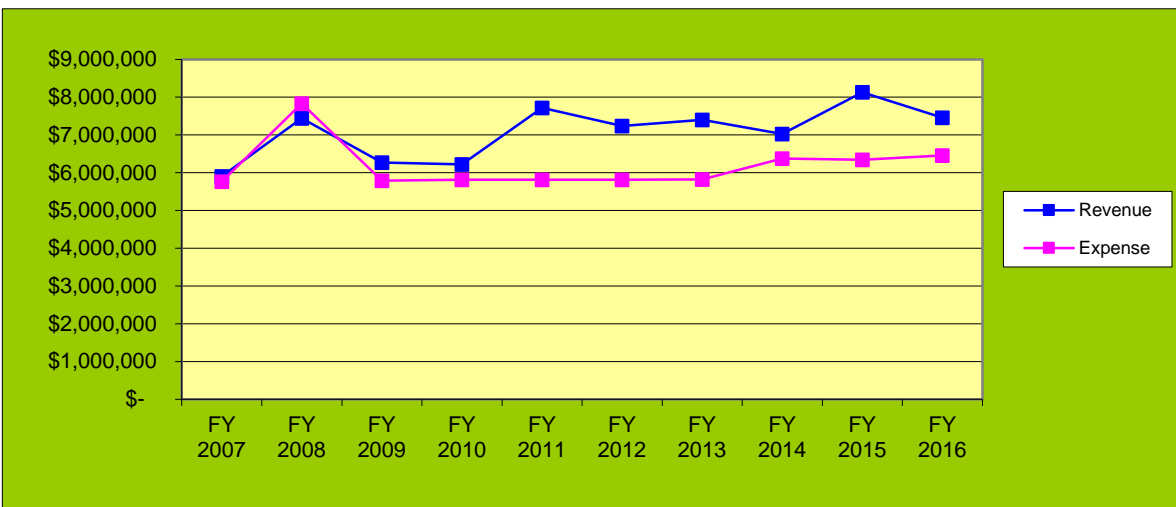
CITY OF SWEETWATER

Water and Wastewater

Revenue and Expense

Fiscal Year 2007 to Fiscal Year 2016

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Expense</u>
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	\$ 7,398,352	\$ 5,826,397
FY 2014	\$ 7,026,084	\$ 6,379,515
FY 2015	\$ 8,130,100	\$ 6,341,500
FY 2016	\$ 7,455,100	\$ 6,460,239

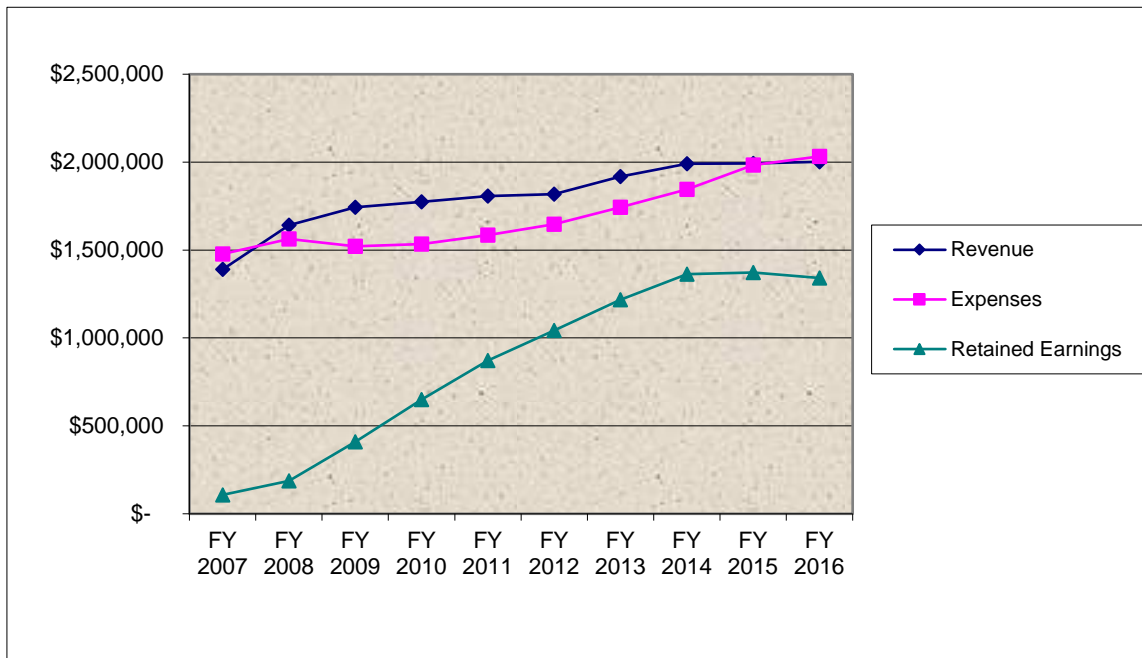


DISCUSSION OF GRAPH:

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 2007-2014 and budgeted are shown for FY 2015-2016.

CITY OF SWEETWATER, TEXAS

Refuse Collection and Disposal



Fiscal Year	Revenue	Expenses	Retained Earnings
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	\$ 1,917,161	\$ 1,742,644	\$ 1,217,062
FY 2014	\$ 1,990,984	\$ 1,844,623	\$ 1,363,424
FY 2015	\$ 1,993,000	\$ 1,984,204	\$ 1,372,220
FY 2016	\$ 2,002,000	\$ 2,032,474	\$ 1,341,746

DISCUSSION OF CHART:

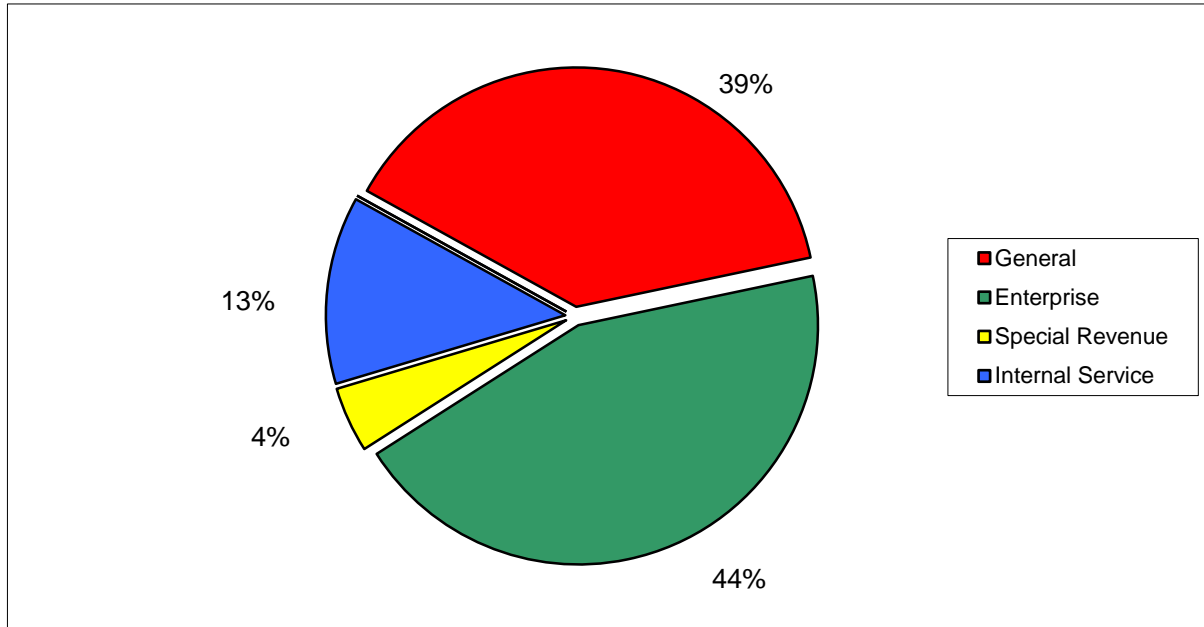
This chart shows the gradual rise in Refuse Collection and Disposal revenue and expenses in the past ten years. Actual revenue and expenses are reflected for FY 2007-2014 and budgeted figures are shown for FY 2015-2016. Numerous price increases over the past ten years have been necessary to offset increases in labor, fuel, health insurance, tipping fees and rising equipment replacement cost. The City operates 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 2016



This pie chart illustrates the amount of total Fiscal Year 2016, City of Sweetwater, expenditures/expenses 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

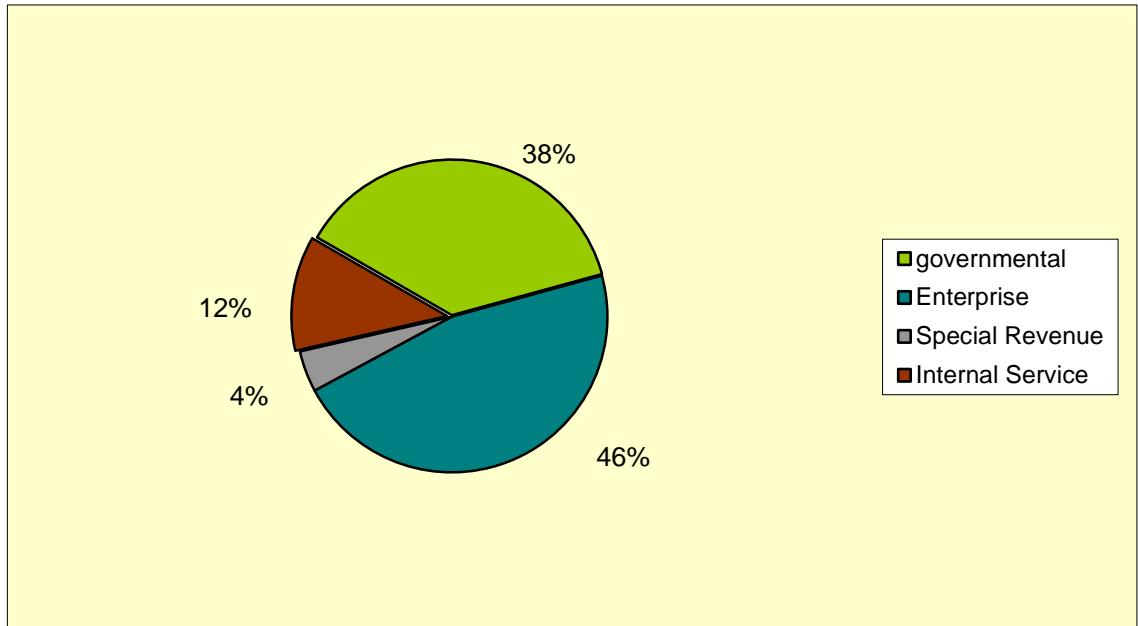
**Internal Service Fund
Employees' Benefit Fund**

CITY OF SWEETWATER, TEXAS

Budgeted Revenues

All Funds Summary

Fiscal Year 2016



This pie chart illustrates the amount of total Fiscal Year 2016, City of Sweetwater, revenues 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**

SECTION III

SUMMARIES

What is Shown in this Section?

Page 44	All Funds Summary (GAAP Basis)
Page 45	Consolidated Multi-Year Summary (GAAP Basis)
Page 46	Budget Summary (GAAP Basis By Fund)
Page 48	Revenue - All Funds (GAAP Basis)
Page 49	Expenditures/Expenses - All Funds (GAAP Basis)
Page 50	All Funds 5-Year Forecast Model
Page 51	Account Trend Summaries (Budget Basis) - All Funds
Page 53	Reconciliation of Budget Basis & GAAP Basis
Page 54	GAAP Basis, Balances, Resources, & Tax Rate
Page 55	Relationship Between Functional Units and Financial Structure
Page 56	Ad Valorem Tax Revenue & Distribution
Page 57	Ad Valorem Tax & Collections
Page 58	Property Tax Rate Comparison

**CITY OF SWEETWATER
ALL FUNDS SUMMARY
GAAP BASIS
FISCAL YEAR 2015-2016**

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
Beginning Fund Balance			
Undesignated Fund Balance	\$ 8,158,927	\$ 5,975,265	\$ 4,337,851
Reserved Fund Balance	1,151,193	1,177,458	1,177,793
Designated Retained Earnings	(14,816)	8,344	8,344
Unreserved Retained Earnings	21,083,092	21,848,536	23,603,926
Reserved Retained Earnings	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,250,000</u>
Total Beginning Fund Balance	32,628,396	31,259,603	31,377,914
Revenues	23,310,183	23,795,215	23,829,361
Transfers-In	<u>602,210</u>	<u>540,000</u>	<u>607,000</u>
Total Revenues	23,912,393	24,335,215	24,436,361
Total Funds Available	56,540,789	55,594,818	55,814,275
Expenditures/Expenses	24,678,976	23,676,904	22,824,261
Transfers-Out	<u>602,210</u>	<u>540,000</u>	<u>607,000</u>
Total Expenditures/Expenses	25,281,186	24,216,904	23,431,261
Increase(Decrease) In			
Undesignated Fund Balance	(2,183,662)	(1,637,414)	97,016
Reserved Fund Balance	26,265	335	2,094
Designated Retained Earnings	23,160	-	-
Unreserved Retained Earnings	765,444	1,755,390	905,990
Reserved Retained Earnings	-	-	-
Ending Fund Balance			
Undesignated Fund Balance	5,975,265	4,337,851	4,434,867
Reserved Fund Balance	1,177,458	1,177,793	1,179,887
Designated Retained Earnings	8,344	8,344	8,344
Unreserved Retained Earnings	21,848,536	23,603,926	24,509,916
Reserved Retained Earnings	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,250,000</u>
Grand Total	<u>\$ 31,259,603</u>	<u>\$ 31,377,914</u>	<u>\$ 32,383,014</u>

CITY OF SWEETWATER
CONSOLIDATED MULTI-YEAR SUMMARY
GAAP BASIS
FISCAL YEAR 2015-2016

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
REVENUES			
Taxes	6,519,072	6,574,073	7,015,161
Permits & Licenses	60,212	57,000	60,500
Charges for Services	12,590,753	13,331,666	12,882,665
Intergovernmental	258,776	230,500	257,444
Fines & Forfeitures	97,671	93,000	122,000
Miscellaneous	3,783,699	3,508,976	3,491,591
Total Revenue	23,310,183	23,795,215	23,829,361
EXPENDITURES			
Personal Services	8,963,803	9,571,839	9,952,955
Supplies	2,602,918	2,415,180	2,718,948
Contractual Services	9,535,624	9,058,847	9,630,609
Capital Outlay	3,002,496	2,061,700	141,300
Debt Service Interest	574,135	569,338	380,449
Total Expenditures	24,678,976	23,676,904	22,824,261
Net Revenue (Expenditures)	(1,368,793)	118,311	1,005,100
OTHER SOURCES (USES)			
Transfer In	602,210	540,000	607,000
Transfer Out	(602,210)	(540,000)	(607,000)
Total Other Sources (Uses)	-	-	-
Total Resources (Uses)	(1,368,793)	118,311	1,005,100
Beginning Fund Balance	32,628,396	31,259,603	31,377,914
Ending Fund Balance	31,259,603	31,377,914	32,383,014

**CITY OF SWEETWATER
BUDGET SUMMARY - GAAP BASIS BY FUND
FISCAL YEAR 2015-2016**

FUNDING SOURCES	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			
Taxes	\$ 6,465,161	\$ 550,000								\$ 7,015,161	
Permits & Licenses	60,500									60,500	
Charges for Services	1,212,322		6,000	7,323,000	1,055,000	1,951,000	1,335,343			12,882,665	
Intergovernmental	37,000									257,444	
Fines & Forfeitures	63,000			50,000		9,000				122,000	
Miscellaneous	1,302,525		22,000	82,100	422,033	42,000	21,000			3,491,591	
Transfers In	185,000		20,000		402,000					607,000	
Total Revenue & Sources	\$ 9,140,508	\$ 550,000	\$ 48,000	\$ 7,455,100	\$ 1,879,033	\$ 2,002,000	\$ 1,356,343	\$ 1,555,933		\$ 24,436,361	
Beginning Fund Balances	\$ 4,323,086	\$ -	\$ 1,177,793							\$ 5,515,644	
Beginning Retained Earnings				\$ 22,119,125	\$ 182,651	\$ 1,372,220	\$ 2,179,930	\$ 8,344		\$ 25,862,270	
AVAILABLE RESOURCES	\$ 13,463,594	\$ 550,000	\$ 1,225,793	\$ 29,574,225	\$ 2,061,684	\$ 3,374,220	\$ 3,536,273	\$ 1,564,277		\$ 55,814,275	

**CITY OF SWEETWATER
BUDGET SUMMARY - GAAP BASIS BY FUND
FISCAL YEAR 2015-2016**

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	1,153,509									\$ 1,153,509
Public Safety	4,513,093									4,513,093
Public Works	1,167,785									1,167,785
Culture & Recreation	838,830									838,830
Airport	287,808									287,808
Non-Departmental	485,758									485,758
Senior Nutrition Activities Program		439,153								439,153
Hotel and Motel		550,000								550,000
Cemetery			45,906							45,906
Billing & Collection				990,034						990,034
Source of Supply				1,544,664						1,544,664
Purification Plant				1,085,652						1,085,652
Water Distribution				1,064,737						1,064,737
Wastewater Collection				336,648						336,648
Wastewater Treatment				1,056,355						1,056,355
Debt Service Interest and Fees				382,149						382,149
Emergency Medical Service					1,878,369					1,878,369
Refuse Collection - Residential						1,053,039				1,053,039
Refuse Disposal & Recycling						438,341				438,341
Refuse Collection - Commercial						541,094				541,094
Central Garage & Stores							1,415,404			1,415,404
Employees' Benefit Fund								1,555,933		1,555,933
Transfers Out	607,000									607,000
Total Expenditures	\$ 9,053,783	\$ 550,000	\$ 45,906	\$ 6,460,239	\$ 1,878,369	\$ 2,032,474	\$ 1,415,404	\$ 1,555,933	\$ 23,431,261	\$ 23,431,261
Ending Fund Balances	\$ 4,409,811	\$ -	\$ 1,179,887							\$ 5,614,754
Ending Retained Earnings				\$ 23,113,986	\$ 183,315	\$ 1,341,746	\$ 2,120,869	\$ 8,344		\$ 26,768,260
TOTAL FUND COMMITMENTS AND FUND BALANCES	\$ 13,463,594	\$ 550,000	\$ 1,225,793	\$ 29,574,225	\$ 2,061,684	\$ 3,374,220	\$ 3,536,273	\$ 1,564,277	\$ 55,814,275	\$ 55,814,275

**CITY OF SWEETWATER
REVENUE - ALL FUNDS
GAAP - BASIS
FISCAL YEAR 2016**

	<u>TAXES/ PAYMENTS-IN- LIEU</u>	<u>PERMITS & LICENSES</u>	<u>CHARGES FOR SERVICES</u>	<u>INTERGOVERN- MENTAL</u>	<u>FINES & FORFEITURES</u>	<u>MISCELLANEOUS</u>	<u>TRANSFERS IN</u>	<u>TOTAL</u>
GENERAL FUND	\$ 6,465,161	\$ 60,500	\$ 1,212,322	\$ 37,000	\$ 63,000	\$ 1,302,525	\$ -	\$ 9,140,508
SENIOR NUTRITION ACTIVITIES PROGRAM	\$ -	\$ -	\$ -	\$ 220,444	\$ -	\$ 44,000	\$ 185,000	\$ 449,444
HOTEL/MOTEL FUND	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,000
CEMETERY FUND	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 22,000	\$ 20,000	\$ 48,000
ENTERPRISE FUNDS	\$ -	\$ -	\$ 10,329,000	\$ -	\$ 59,000	\$ 546,133	\$ 402,000	\$ 11,336,133
CENTRAL GARAGE AND STORES	\$ -	\$ -	\$ 1,335,343	\$ -	\$ -	\$ 21,000	\$ -	\$ 1,356,343
EMPLOYEES' BENEFIT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,555,933	\$ -	\$ 1,555,933
	<u>\$ 7,015,161</u>	<u>\$ 60,500</u>	<u>\$ 12,882,665</u>	<u>\$ 257,444</u>	<u>\$ 122,000</u>	<u>\$ 3,491,591</u>	<u>\$ 607,000</u>	<u>\$ 24,436,361</u>

CITY OF SWEETWATER
EXPENDITURES/EXPENSES - ALL FUNDS
GAAP - BASIS
FISCAL YEAR 2016

	PERSONAL SERVICES	SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	DEBT SERVICE INTEREST	TRANSFERS OUT	TOTAL
GENERAL FUND	\$ 5,609,310	\$ 936,705	\$ 1,759,468	\$ 141,300	\$ -	\$ 607,000	\$ 9,053,783
SENIOR NUTRITION ACTIVITIES PROGRAM	\$ 258,373	\$ 131,850	\$ 48,930	\$ -	\$ -	\$ -	\$ 439,153
HOTEL/MOTEL FUND	\$ -	\$ -	\$ 550,000	\$ -	\$ -	\$ -	\$ 550,000
CEMETERY FUND	\$ 34,506	\$ 8,200	\$ 3,200	\$ -	\$ -	\$ -	\$ 45,906
ENTERPRISE FUNDS	\$ 3,207,457	\$ 1,595,193	\$ 5,187,983	\$ -	\$ 380,449	\$ -	\$ 10,371,082
CENTRAL GARAGE AND STORES	\$ 843,309	\$ 47,000	\$ 525,095	\$ -	\$ -	\$ -	\$ 1,415,404
EMPLOYEES' BENEFIT FUND	\$ -	\$ -	\$ 1,555,933	\$ -	\$ -	\$ -	\$ 1,555,933
	<u>\$ 9,952,955</u>	<u>\$ 2,718,948</u>	<u>\$ 9,630,609</u>	<u>\$ 141,300</u>	<u>\$ 380,449</u>	<u>\$ 607,000</u>	<u>\$ 23,431,261</u>

CITY OF SWEETWATER
ALL FUNDS 5-YEAR FORECAST MODEL
BUDGET BASIS
FISCAL YEAR 2014-2018

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>	<u>BUDGET</u> <u>2016-2017</u>	<u>BUDGET</u> <u>2017-2018</u>
REVENUES					
Taxes	6,519,072	6,574,073	7,015,161	7,365,919	7,365,919
Permits & Licenses	60,212	57,000	60,500	58,140	58,140
Charges for Services	12,590,753	13,331,666	12,882,665	13,598,300	14,298,300
Intergovernmental	258,776	230,500	257,444	385,110	232,811
Fines & Forfeitures	97,671	93,000	122,000	94,860	84,860
Miscellaneous	3,783,699	3,508,976	3,491,591	3,579,156	3,544,154
Total Revenue	23,310,183	23,795,215	23,829,361	25,081,485	25,584,184
EXPENDITURES					
Personal Services	8,963,803	9,571,839	9,952,955	9,948,624	10,148,624
Supplies	2,602,918	2,415,180	2,718,948	2,800,516	2,415,180
Contractual Services	9,535,624	9,058,847	9,630,609	8,999,879	8,999,879
Capital Outlay	6,850,287	2,407,700	506,550	3,648,700	7,093,200
Debt Service	1,869,135	1,994,338	1,820,449	2,150,265	2,150,265
Total Expenditures	29,821,767	25,447,904	24,629,511	27,547,984	30,807,148
Net Revenue (Expenditures)	(6,511,584)	(1,652,689)	(800,150)	(2,466,499)	(5,222,964)
OTHER SOURCES (USES)					
Transfer In	602,210	540,000	607,000	600,000	600,000
Transfer Out	(602,210)	(540,000)	(607,000)	(600,000)	(600,000)
Total Other Sources (Uses)	-	-	-	-	-
Total Resources (Uses)	(6,511,584)	(1,652,689)	(800,150)	(2,466,499)	(5,222,964)
Beginning Fund Balance	31,022,469	24,510,885	22,858,196	22,058,046	19,128,328
Ending Fund Balance	24,510,885	22,858,196	22,058,046	19,591,547	13,905,364

City of Sweetwater All Funds 5 Year Forecast Model Assumptions:

Continue to compensate City employees fairly with cost of living raises. Maximize citizen services. Property tax values rose 8.7% from 2015 to 2016. Assuming that for fiscal years 2016 and 2017 there will be a more modest increase of 5%. Sales Taxes are expected to increase as well with the increased oil and gas production and servicing business in the City's area. A \$150,000 increase in Intergovernmental revenue is from a possible TCDP Grant for water and wastewater line replacement

Conclusion:

Despite a relatively high fund balance, the City of Sweetwater still has a projected recurring deficit affected by capital outlay investment. Large capital improvements may be deferred if grant funds are not available.

CITY OF SWEETWATER-ALL FUNDS
ACCOUNT TREND SUMMARIES
BUDGET BASIS

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<u>PERSONAL SERVICES</u>				
5010	Salaries	\$ 5,415,038	\$ 5,837,530	\$ 6,117,859
5020	Longevity	74,836	75,470	75,750
5030	Overtime	335,914	277,647	291,629
5040	Insurance	1,127,306	1,165,233	1,247,989
5050	Social Security	367,269	416,496	439,832
5060	Temporary Hire	148,283	194,508	185,738
5070	Uniforms	59,568	69,885	67,351
5080	Termination Pay	61,089	43,115	69,610
5090	Worker's Compensation	111,743	156,053	156,902
5100	Unemployment Compensation	904	400	400
5110	Retirement	1,148,533	1,218,545	1,189,492
5120	Special Qualification Pay	88,288	89,700	83,475
5130	Special Allowance	25,032	27,257	26,928
	<i>SUB-TOTAL</i>	<u>\$ 8,963,803</u>	<u>\$ 9,571,839</u>	<u>\$ 9,952,955</u>
<u>SUPPLIES</u>				
5210	Office Supplies	\$ 70,840	\$ 65,150	\$ 67,000
5220	Election Supplies	3,164	5,000	5,000
5230	Aviation Fuel Purchases	142,945	130,000	150,000
5240	Chemicals	156,508	170,172	170,653
5270	Food	94,099	100,000	100,000
5280	Fuel/Oil/Lubricants	384,986	407,000	406,500
5290	Household & Institutional	33,229	30,550	37,000
5310	Building Materials	1,138	-	-
5320	Plumbing Supplies	-	250	250
5330	Electrical Supplies	1,006	3,500	3,500
5340	Motor Vehicle Repair Material	106,913	114,183	119,833
5350	Equipment Repair & Maintenance	107,865	124,216	127,716
5360	Miscellaneous Repair & Maintenance	823,650	907,259	948,596
5370	Soft Goods	14,304	32,000	32,000
5380	Doubtful Account Expense	662,062	325,550	550,550
5390	Project Supplies	209	350	350
	<i>SUB-TOTAL</i>	<u>\$ 2,602,918</u>	<u>\$ 2,415,180</u>	<u>\$ 2,718,948</u>
<u>CONTRACTUAL SERVICES</u>				
5500	Insurance Administrator Fee	\$ 374,825	\$ 375,000	\$ 375,000
5501	Life Insurance Premium	8,454	12,500	12,500
5510	Audit	29,650	32,000	32,000
5520	Consultant	-	51,000	26,000
5530	Engineering/Architectural	45,731	66,000	66,000
5540	Legal	106,474	76,366	77,681
5550	Medical	-	2,500	2,500
5560	Other Professional	80,694	77,582	79,213
5570	Telephone	99,439	81,981	107,801
5580	Postage	30,940	37,600	36,300
5590	Travel	73,469	71,880	91,180
5600	Advertising	5,720	3,700	4,400
5610	Printing & Binding	8,933	10,250	8,950
5620	Water	85,850	86,780	87,880
5630	Gas	31,806	21,300	26,000
5640	Electricity	963,639	884,600	973,169
5650	Building Repair & Maintenance	22,819	5,000	15,000
5660	Equipment Repair & Maintenance	376,116	406,185	414,685
5665	Technology Information	-	-	136,801
5680	FBO Fuel Markup/Fund Raiser Expense	26,414	35,000	35,000
5700	Judgements & Damages	602	1,000	-
5710	Dues/Subscriptions/Memberships	21,790	25,305	26,033
5720	Franchise Fee	301,272	356,944	328,024
5730	Laundry & Other Sanitation Services	1,384	1,500	1,500

CITY OF SWEETWATER-ALL FUNDS
ACCOUNT TREND SUMMARIES
BUDGET BASIS

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
5740	Administrative Tax	1,302,948	980,566	1,027,322
5750	Insurance	211,816	228,448	190,000
5760	Rental Equipment	865,015	987,801	862,542
5770	Miscellaneous Contracted Services	1,533,649	1,324,166	1,748,336
5780	Contributions to Other Agencies	63,318	64,250	64,400
5790	Depreciation Expense	1,600,783	1,583,210	1,605,959
5800	Employees' Insurance Claims	1,262,074	1,168,433	1,168,433
	<i>SUB-TOTAL</i>	<u>\$ 9,535,624</u>	<u>\$ 9,058,847</u>	<u>\$ 9,630,609</u>
 <u>CAPITAL OUTLAY</u>				
5810	Land	\$ 40,056	\$ -	\$ -
5820	Buildings	2,957,132	1,700,000	-
5830	Improvements Other Than Buildings	2,692,189	341,000	199,450
5840	Machinery & Equipment	176,305	366,700	272,100
5850	Vehicles	918,045	-	35,000
5914	Construction Cost	66,560	-	-
	<i>SUB-TOTAL</i>	<u>\$ 6,850,287</u>	<u>\$ 2,407,700</u>	<u>\$ 506,550</u>
 <u>DEBT SERVICE</u>				
5960	Principal Retirement	\$ 1,295,000	\$ 1,425,000	\$ 1,440,000
5970	Interest Expense	561,371	541,864	410,264
5980	Fiscal Charges	12,764	27,474	(29,815)
	<i>SUB-TOTAL</i>	<u>\$ 1,869,135</u>	<u>\$ 1,994,338</u>	<u>\$ 1,820,449</u>
 <u>INTERFUND TRANSFERS</u>				
5990	Interfund Transfer	602,210	\$ 540,000	\$ 607,000
	<i>SUB-TOTAL</i>	<u>\$ 602,210</u>	<u>\$ 540,000</u>	<u>\$ 607,000</u>
	 <i>GRAND TOTAL</i>	 <u>\$ 30,423,977</u>	 <u>\$ 25,987,904</u>	 <u>\$ 25,236,511</u>

CITY OF SWEETWATER
RECONCILIATION OF BUDGET BASIS AND GAAP BASIS
EXPENDITURES/EXPENSES
ALL FUNDS
FISCAL YEAR 2016

	<u>BUDGET BASIS APPROPRIATIONS</u>	<u>CAPITAL OUTLAY PROJECTS</u>	<u>DEBT PRINCIPAL PAYMENTS</u>	<u>GAAP - BASIS BUDGET</u>
General Fund	\$ 9,053,783		\$ -	\$ 9,053,783
Senior Nutrition Activities Program	\$ 439,153		\$ -	\$ 439,153
Hotel/Motel Fund	\$ 550,000	\$ -	\$ -	\$ 550,000
Cemetery Fund	\$ 45,906	\$ -	\$ -	\$ 45,906
Enterprise Funds	\$ 12,176,332	\$ 365,250	\$ 1,440,000	\$ 10,371,082
Central Garage & Stores	\$ 1,415,404	\$ -	\$ -	\$ 1,415,404
Employees' Benefit Fund	\$ 1,555,933	\$ -	\$ -	\$ 1,555,933
	<u>\$ 25,236,511</u>	<u>\$ 365,250</u>	<u>\$ 1,440,000</u>	<u>\$ 23,431,261</u>

FISCAL YEAR 2015

	<u>BUDGET BASIS APPROPRIATIONS</u>	<u>CAPITAL OUTLAY PROJECTS</u>	<u>DEBT PRINCIPAL PAYMENTS</u>	<u>GAAP - BASIS BUDGET</u>
General Fund	\$ 10,445,221		\$ -	\$ 10,445,221
Senior Nutrition Activities Program	\$ 438,742		\$ -	\$ 438,742
Hotel/Motel Fund	\$ 450,000	\$ -	\$ -	\$ 450,000
Cemetery Fund	\$ 45,665	\$ -	\$ -	\$ 45,665
Enterprise Funds	\$ 11,838,462	\$ 346,000	\$ 1,425,000	\$ 10,067,462
Central Garage & Stores	\$ 1,213,881	\$ -	\$ -	\$ 1,213,881
Employees' Benefit Fund	\$ 1,555,933	\$ -	\$ -	\$ 1,555,933
	<u>\$ 25,987,904</u>	<u>\$ 346,000</u>	<u>\$ 1,425,000</u>	<u>\$ 24,216,904</u>

CITY OF SWEETWATER
BUDGET FOR FISCAL YEAR 2015-2016
GAAP - BASIS
BALANCES, RESOURCES AND TAX RATE

<u>FUND</u>	<u>ESTIMATED BALANCE 10/01/2015</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 09/30/2016</u>
<u>GOVERNMENTAL FUNDS</u>							
General Fund	\$ 4,323,086	\$ 6,976,371	\$ 0.480	\$ 2,164,137	\$ 13,463,594	\$ 9,053,783	\$ 4,409,811
Special Revenue Fund - SNAP	\$ 14,765	\$ 449,444			\$ 464,209	\$ 439,153	\$ 25,056
Special Revenue Fund - Hotel/Motel	\$ -	\$ 550,000			\$ 550,000	\$ 550,000	\$ -
Special Revenue Fund - Cemetery	\$ 1,177,793	\$ 48,000			\$ 1,225,793	\$ 45,906	\$ 1,179,887
<u>PROPRIETARY FUNDS</u>							
Enterprise Fund - Water & Wastewater	\$ 22,119,125	\$ 7,455,100			\$ 29,574,225	\$ 6,460,239	\$ 23,113,986
Enterprise Fund - Emergency Medical Service	\$ 182,651	\$ 1,879,033			\$ 2,061,684	\$ 1,878,369	\$ 183,315
Enterprise Fund - Refuse Collection & Disposal	\$ 1,372,220	\$ 2,002,000			\$ 3,374,220	\$ 2,032,474	\$ 1,341,746
Internal Service Fund - Central Garage & Stores	\$ 2,179,930	\$ 1,356,343			\$ 3,536,273	\$ 1,415,404	\$ 2,120,869
Internal Service Fund - Employees' Benefit Fund	\$ 8,344	\$ 1,555,933			\$ 1,564,277	\$ 1,555,933	\$ 8,344
TOTAL	\$ 31,377,914	\$ 22,272,224	\$ 0.480	\$ 2,164,137	\$ 55,814,275	\$ 23,431,261	\$ 32,383,014

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					X				
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 2015-2016

	<u>FY 2015</u> <u>TAX YEAR 2014</u>	<u>FY 2016</u> <u>TAX YEAR 2015</u>	<u>AMOUNT OF</u> <u>CHANGE</u>	<u>PERCENT OF</u> <u>CHANGE</u>
Total Appraised Value	\$ 435,785,350	\$ 473,163,920	\$ 37,378,570	8.6%
Less: Disabled Veterans	\$ 1,948,380	\$ 2,126,420	\$ 178,040	9.1%
Over 65 Exemptions	\$ 4,780,750	\$ 4,741,050	\$ (39,700)	-0.8%
Other Exemptions	\$ 1,176,330	\$ 6,253,380	\$ 5,077,050	431.6%
TOTAL TAXABLE ROLL	<u>\$ 427,879,890</u>	<u>\$ 460,043,070</u>	<u>\$ 32,163,180</u>	<u>7.5%</u>
Assessed Ratio	100%	100%	100%	100.0%
Tax Rate Per \$100 Valuation	0.480	0.480	0.0%	0.0%
Estimated Tax Levy	\$ 2,053,823	\$ 2,208,207	\$ 154,383	7.5%
Estimated Percent of Collections	96.0%	98.0%	2.0%	2.1%
Estimated Current Collections	\$ 1,971,671	\$ 2,164,137	\$ 192,466	9.8%
Estimated Delinquent Collections	100,000	100,000	\$ -	0.0%
ESTIMATED TAX FUNDS AVAILABLE	<u>\$ 2,071,671</u>	<u>\$ 2,264,137</u>	<u>\$ 192,466</u>	<u>9.3%</u>
 <u>GENERAL FUND</u>	 <u>PERCENT</u>	 <u>PERCENT</u>	 <u>PERCENT</u>	
Current	95.2%	95.6%	9.8%	
Prior Years	4.8%	4.4%	0.0%	
TOTAL CURRENT AND PRIOR	<u>100.0%</u>	<u>100.0%</u>	<u>9.8%</u>	

**CITY OF SWEETWATER
AD VALOREM TAX AND COLLECTIONS
FISCAL YEARS 2007-2016**

FISCAL YEAR	RATE	TOTAL TAX LEVY	COLLECTION	PERCENT COLLECTED	DEL TAXES P&I	COLLECTIONS
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	\$ 1,556,140	95.77%	\$ 128,169	\$ 1,684,309
2013	0.463	\$ 1,944,454	\$ 1,891,780	97.29%	\$ 71,876	\$ 1,963,656
2014	0.480	\$ 1,908,693	\$ 1,864,616	97.69%	\$ 78,937	\$ 1,943,553
2015	0.480	\$ 2,053,823	\$ 1,971,671	96.00%	\$ 100,000	\$ 2,071,671
2016	0.480	\$ 2,208,207	\$ 2,164,137	98.00%	\$ 100,000	\$ 2,264,137

This schedule depicts actual tax collections for fiscal years 2007 through 2014 and estimated tax collections for 2015 and 2016

FISCAL YEAR 2015 AND 2016 PROPERTY TAX RATE COMPARISON

CITY	FY 2015 RATE	FY 2016 RATE
Sweetwater	\$0.480	\$0.480
Abilene	\$0.6860	\$0.714
Andrews	\$0.1890	\$0.189
Big Spring	\$0.85664	\$0.7705
Borger	\$0.86000	\$0.86000
Brownfield	\$0.531659	\$0.528845
Brownwood	\$0.7463	\$0.7463
Fort Stockton	\$0.4732	\$0.4732
Lamesa	\$ 0.7243	\$ 0.74
Levelland	\$0..6950	\$0.771
Lubbock	\$0.52740	\$0.56573
Midland	\$0.393891	\$0.38048
Mineral Wells	\$0.5100	\$0.52
Odessa	\$0.475845	\$0.470590
Pampa	\$.621027	\$.657175
Plainview	\$.6038	\$.6360
San Angelo	\$0.776	\$0.776
Snyder	\$0.4387	\$0.4387
Stephenville	\$0.4900	\$0.4900

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, 2015 to September 30, 2016, 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.

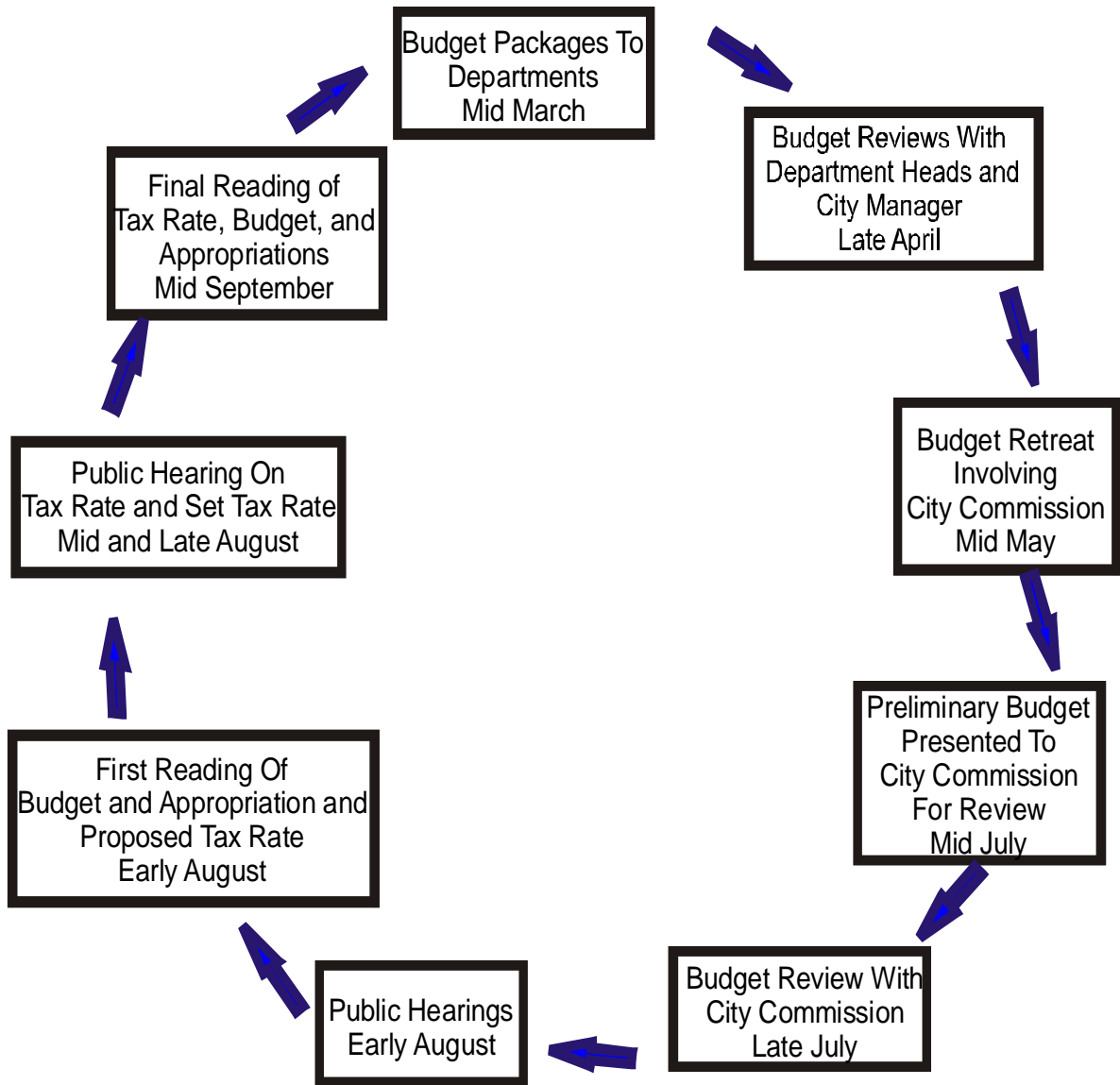
The City performs revenue projections which estimate all revenues available for funding the new budget year. Projections are derived from trend analyses, economic outlook, and discussions with appropriate staff and other government agencies. Revenue projections are used to set targets for department 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.

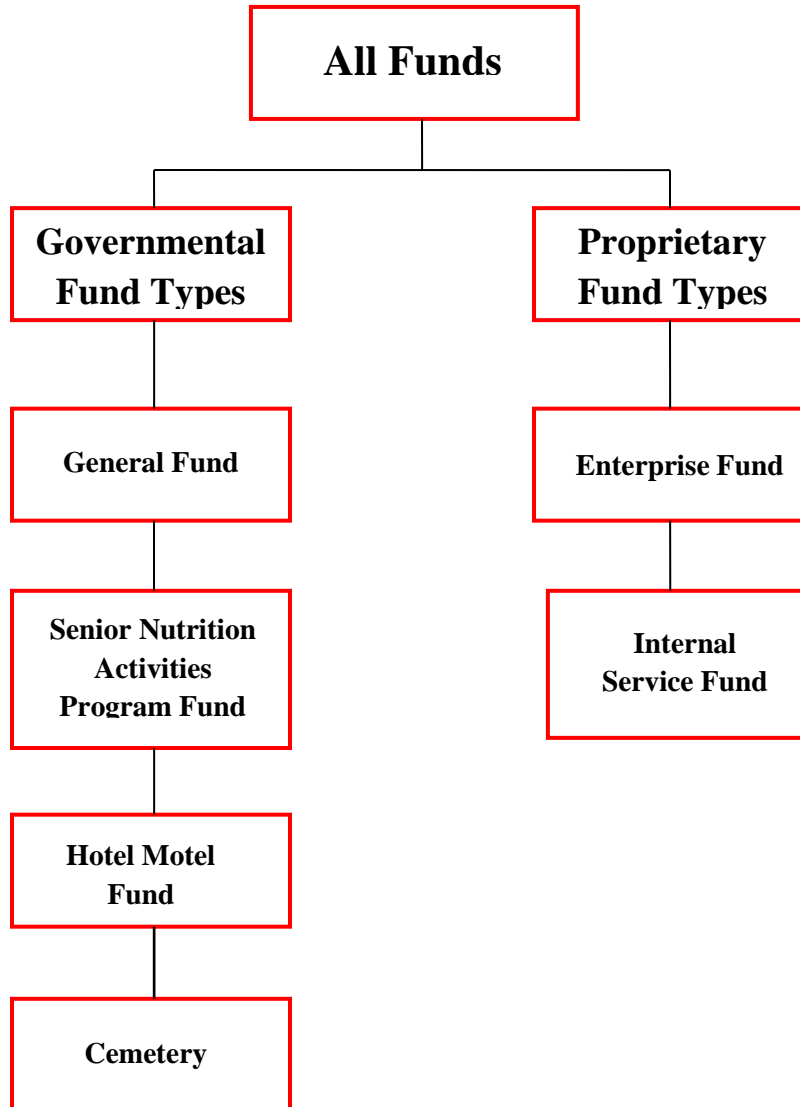
The City Charter states that the City Manager shall submit to the City Commission, on or before the 15th of August of each year, an estimate of the expenditures and revenues of the City departments for the ensuing year.

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
2015-2016**



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 2016 is as follows:

**CITY OF SWEETWATER
FISCAL YEAR 2016
BUDGET CALENDAR**

<u>Date</u>	<u>Activity</u>
03-10-15	Budget packages to department heads.
04-10-15	Expense budget and personnel schedule requests due to City Manager.
04-16-15	City Manager reviews budget requests with department heads during this week.
*04-30-15	Chief Appraiser certifies estimate of taxable values to counties, cities.
*April - May	Mailing of notices of appraised value by Chief Appraiser.
05-12-15	Budget Workshop Retreat with City Commission.
*07-25-15	Deadline for Chief Appraiser to certify rolls to taxing units.
*07-25-15	Certification of anticipated collection rate by collector.
*07-25-15	Calculation of effective and rollback tax rates.
*08-07-15	72-hour notice for meeting (Open Meetings Notice) of 08-11-15 meeting.
08-11-15	Proposed budget is presented to City Commission (before 8-15 as outlined by City Charter).
08-11-15	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.
08-11-15	City Commission to review Proposed Budget for FY 2015-2016 and to set public hearing date for 9-8-15.
*08-11-15	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), Set 2 public hearings for 9-8-15 and 9-15-15.
08-14-15	Place Notice of Public Hearing on proposed budget in paper (at least 10 days prior to Public Hearing & not more than 30 days prior).
*08-14-15	Publish notice of Property Tax Rates and dates of 2 public hearings. Notice in newspaper and on TV and Website, if available, must be published by September 1. (SB1510 Notice)
*09-04-15	72-hour notice for meeting (Open Meetings Notice).
09-08-15	Proposed budget document is presented to City Commission in a Public Hearing (at least 15 days after filing with City Secretary).
*09-08-15	First Public Hearing on proposed tax rate. Set date for second Public Hearing on proposed tax rate for 9-15-15.
09-08-15	First reading on the Budget Ordinance.
09-08-15	First reading on the Appropriation Ordinance and Rate Schedule.

- 09-08-15** First reading of the Ordinance to Amend FYE 2015 Budget.
- *09-11-15** 72-hour notice for second Public Hearing (Open Meetings Notice).
- *09-15-15** 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.
- *09-15-15** 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 30 or 60 days after receiving certified appraisal roll, whichever is later.
- 09-15-15** Second reading and adoption on the Budget Ordinance
- 09-15-15** Second reading and adoption on the Appropriation Ordinance
- 09-15-15** Second reading and adoption on the Ordinance to Amend 2015 Budget
- *09-18-15** 72-hour notice for meeting at which governing body will adopt tax rate (Open Meetings Notice).
- *09-22-15** 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.

***State of Texas 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, 2014.

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.

Operating Reserves/Fund Balances:

Fund Balance Policy in accordance with GASB 54: The General Fund unrestricted fund balance should be at least 25% of the General Fund annual expenditures. This percentage is the equivalent of 92 days expenditures. The circumstances in which the unrestricted balance can be "spent down" include unforeseen revenue shortfalls, unpredicted one time expenditures or a deliberate spending of accumulated funds in the Committed or assigned fund balance categories. The balances would be replenished with budgetary measures in the following fiscal year as appropriate.

The governmental fund balance classifications are as follows: **Nonspendable** – amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained in tact; **Restricted** – amounts that can be spent only for specific purposes because of laws or conditions imposed by creditors or grantors; **Committed** – amounts constrained to specific purposes by the City itself. Amounts cannot be used for any other purpose unless the City Commission takes action to remove or change the constraint. ; **Assigned** – amounts the City intends to use for a specific purpose. Intent can be expressed by the City Commission or the City Manager; and **Unassigned** – amounts that are available for any purpose.

The City would typically use Restricted fund balances first, followed by the Committed resources, and then Assigned resources as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

The Enterprise Funds unreserved retained earnings should be maintained at 3 months of total operating expenditures or the equivalent of 92 days.

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
Page	153	Hotel & Motel
Page	159	Cemetery Fund
Page	167	Enterprise Funds
Page	247	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 2007-2016
Page	79	General Fund Summary
Page	80	General Fund Revenue and Other Financing Sources
Page	81	General Fund Revenue Assumptions
Page	81	Principal Property Taxpayers
Page	82	Graph – General Fund Revenues FY 2007-2016
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 2007-2016
Page	89	Graph - General Fund Function Expenditures FY 2016
Page	90	Account Trend Summaries (Budget Basis) - General Fund

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

Page	92	Mayor and Commission
Page	96	Administration
Page	99	Finance
Page	102	Municipal Court
Page	106	Code Enforcement
Page	110	Police
Page	114	Fire
Page	117	Streets and Signals
Page	121	Animal Control
Page	125	Parks and Recreation
Page	129	Community/Social Service
Page	131	Golf Course
Page	134	Swimming Pool
Page	138	Airport
Page	142	Non-Departmental

**GENERAL FUND
NARRATIVE
FISCAL YEAR 2015-2016 BUDGET**

Anticipated revenues for the General Fund total \$9,140,508, an increase of \$336,459 from the preceding year budget for an increase of 3.8%.

Current ad valorem taxes, are expected to produce 23.7% of the General Fund revenues for FY 2016. 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 increase \$120,000 from projected sales tax collections in FY 2015. The increase in sales tax collections for FY 2016 is due to increases in oil field services, production and retail growth in the City and surrounding area.

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 2015</u>
Taxes	\$6,465,161	70.7%	\$341,088
Permits & Licenses	60,500	0.6%	3,500
Charges for Services	1,212,322	13.3%	34,256
Intergovernmental	37,000	0.4%	37,000
Fines & Forfeitures	63,000	0.7%	5,000
Miscellaneous	<u>1,302,525</u>	<u>14.3%</u>	<u>(84,385)</u>
Total	<u>\$9,140,508</u>	<u>100.0%</u>	<u>\$ 336,459</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 2016 is \$460,063,070, an increase of \$32,183,180 (7.5%) from FY 2015. The increase is primarily due, as stated above, to increases in oil field services, production and retail growth in the City and surrounding area.

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 2016 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 2016 is \$.700255 per \$100 of the assessed valuation. Due to the increase in the tax valuations, the Commission has elected to keep the tax rate the same. Therefore, The FY 2016 tax rate is .480.

**GENERAL FUND
NARRATIVE
FISCAL YEAR 2015-2016 BUDGET**

Expenditures for the General Fund total \$9,053,783 for FY 2016, a \$1,391,438 decrease from FY 2015 (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 2015</u>
General Government	\$1,153,509	12.7%	\$ 49,247
Public Safety	4,513,093	49.8%	(1,608,788)
Public Works	1,167,785	12.9%	32,873
Culture & Recreation	838,830	9.3%	13,863
Airport	287,808	3.2%	35,819
Non-Departmental	<u>1,092,758</u>	<u>12.1%</u>	<u>85,548</u>
Total	<u>\$9,053,783</u>	<u>100.0%</u>	<u>\$(1,391,438)</u>

General Government expenditures have increased by 4.4% primarily due to the cost of living adjustment and increases in health insurance costs.

Public Safety expenditures decreased by 26.2% due to the completion in the early part of FY 2015 of a new Police Station and equipment improvements budgeted in FY 2015 for \$2,022,700.

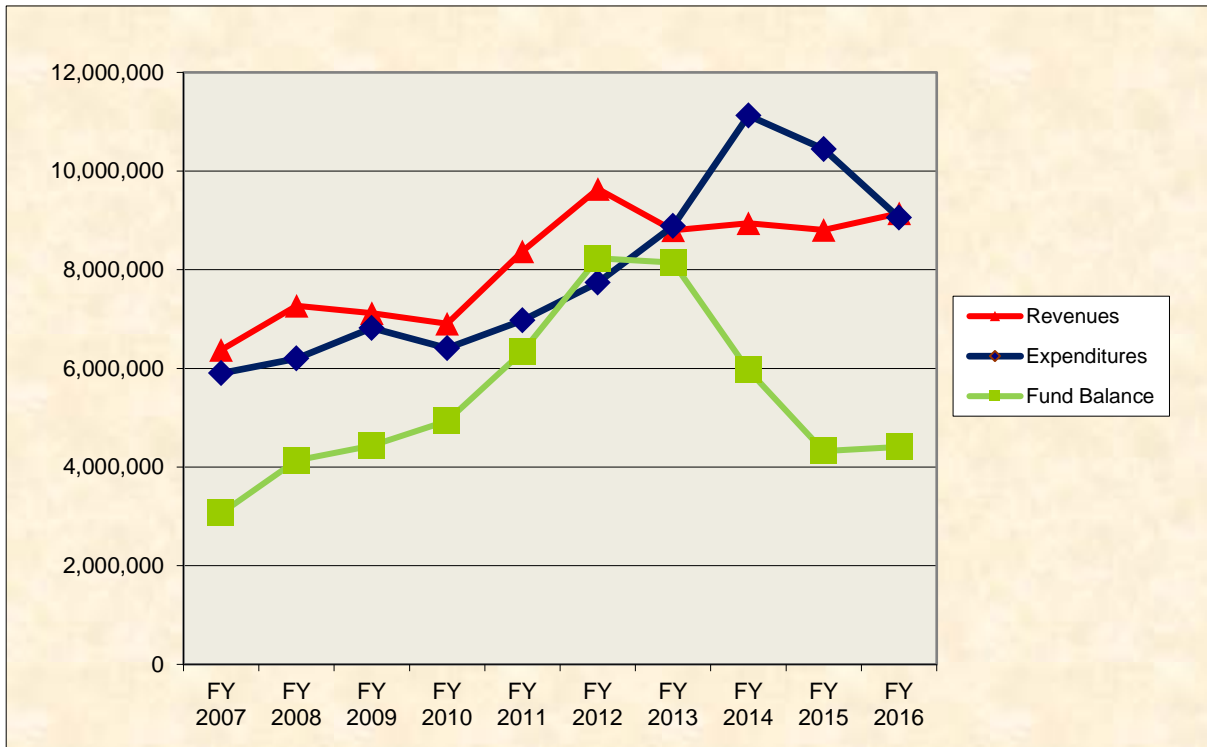
Public Works increased by 2.8%.

Culture and Recreation increased by 1.6%.

Airport increased \$35,819 (14.2%) primarily due to the maintenance costs of AWOS aviation system.

CITY OF SWEETWATER, TEXAS

General Fund Revenues, Expenditures & Year-End Fund Balance Fiscal Year 2007 to Fiscal Year 2016



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 2007-2014 and budgeted figures are shown for FY 2015-2016. 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 started in the FY 2014 and completed in the FY 2015 period.

**GENERAL FUND SUMMARY
2015-2016 BUDGET**

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
UNDESIGNATED FUND BALANCE OCTOBER 1	\$ 8,147,236	\$ 5,964,258	\$ 4,323,086
REVENUES			
Taxes	\$ 5,904,093	\$ 6,124,073	\$ 6,465,161
Permits & Licenses	60,212	57,000	60,500
Charges for Services	1,507,658	1,178,066	1,212,322
Intergovernmental	7,891	-	37,000
Fines & Forfeitures	55,900	58,000	63,000
Miscellaneous	1,406,879	1,386,910	1,302,525
TOTAL	<u>\$ 8,942,633</u>	<u>\$ 8,804,049</u>	<u>\$ 9,140,508</u>
EXPENDITURES			
General Government	\$ 1,039,421	\$ 1,104,262	\$ 1,153,509
Public Safety	6,946,681	6,121,881	4,513,093
Public Works	1,039,262	1,134,912	1,167,785
Culture & Recreation	734,781	824,967	838,830
Airport	257,079	251,989	287,808
Non-Departmental	506,177	467,210	485,758
TOTAL	<u>\$ 10,523,401</u>	<u>\$ 9,905,221</u>	<u>\$ 8,446,783</u>
Transfers Out	\$ 602,210	\$ 540,000	\$ 607,000
UNDESIGNATED FUND BALANCE SEPTEMBER 30	<u>\$ 5,964,258</u>	<u>\$ 4,323,086</u>	<u>\$ 4,409,811</u>

**GENERAL FUND REVENUE AND OTHER FINANCING SOURCES
2015-2016 BUDGET**

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
TAXES			
Current	\$ 1,864,616	\$ 1,971,670	\$ 2,164,137
Delinquent	46,919	50,000	50,000
Penalty & Interest	32,018	50,000	50,000
Sales	2,706,835	2,775,000	2,895,000
Franchise	1,097,948	1,122,403	1,149,024
Mixed Beverage	5,583	5,000	7,000
Payment in Lieu of Taxes	150,174	150,000	150,000
Sub-Total	<u>\$ 5,904,093</u>	<u>\$ 6,124,073</u>	<u>\$ 6,465,161</u>
PERMITS & LICENSES			
Permits & License Fees	\$ 7,433	\$ 5,000	\$ 5,000
Recreation Permits	2,001	4,500	4,500
Other Licenses & Permits	7,634	7,500	8,000
Building & Demolition Permits	22,144	20,000	23,000
Lake Lot Transfer Fees	21,000	20,000	20,000
Sub-Total	<u>\$ 60,212</u>	<u>\$ 57,000</u>	<u>\$ 60,500</u>
CHARGES FOR SERVICES			
Administrative	\$ 1,310,948	\$ 988,566	\$ 1,035,322
Animal Shelter	3,363	2,000	2,000
Swimming Pool	24,147	22,500	25,000
Aviation Fuel Sales	169,200	165,000	150,000
Sub-Total	<u>\$ 1,507,658</u>	<u>\$ 1,178,066</u>	<u>\$ 1,212,322</u>
INTERGOVERNMENTAL			
Grant Revenue	\$ 7,891	\$ -	\$ 37,000
Sub-Total	<u>\$ 7,891</u>	<u>\$ -</u>	<u>\$ 37,000</u>
FINES & FORFEITURES			
Municipal Court	\$ 55,900	\$ 58,000	\$ 63,000
Sub-Total	<u>\$ 55,900</u>	<u>\$ 58,000</u>	<u>\$ 63,000</u>
MISCELLANEOUS			
Concession Leases	\$ 7,469	\$ 6,600	\$ 6,600
Building Rental	62,400	62,400	62,400
Oil & Gas Royalty	670,338	640,000	540,000
Interest Revenue	22,512	20,000	20,000
Miscellaneous	330,814	332,110	356,925
Lake Lot Leases	307,530	310,000	310,000
Land Leases	669	800	600
Sale of Office Supplies	5,147	15,000	6,000
Sub-Total	<u>\$ 1,406,879</u>	<u>\$ 1,386,910</u>	<u>\$ 1,302,525</u>
GENERAL FUND TOTAL	<u><u>\$ 8,942,633</u></u>	<u><u>\$ 8,804,049</u></u>	<u><u>\$ 9,140,508</u></u>

GENERAL FUND REVENUE ASSUMPTIONS

Taxes - Current ad valorem tax collections are projected to increase 9.8%. Total taxable values increased 7.73%. A 28.5% increase in sales tax is anticipated. The increased tax revenues reflect the new energy businesses moving into the City and County area. Franchise tax fees paid by the Water and Sewer Fund to the General Fund were increased 26.7%.

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

Charges For Services - Administrative charges to the City's Enterprise Funds decreased 24.6% and are made in accordance with the Financial Procedures.

Intergovernmental – There were no Capital Improvement Project grants budgeted.

Fines and Forfeitures - Municipal Court collections are expected to remain stable.

Miscellaneous - Oil and gas royalties are expected to increase 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	\$20,454,350
Cholla Petroleum Inc	9,030,080
TST Inc – dba TIMCO	7,714,870
Oncor Electric Dlvry Co	4,990,290
Wal-Mart Stores Texas LP	4,625,230
TXHP Sweetwater LLC	4,200,000
Dhilon Inc	3,800,000
Wal-Mart Stores LP	3,722,260
CSI Acquisition Company	3,503,450
Union Pacific Railroad	3,408,780

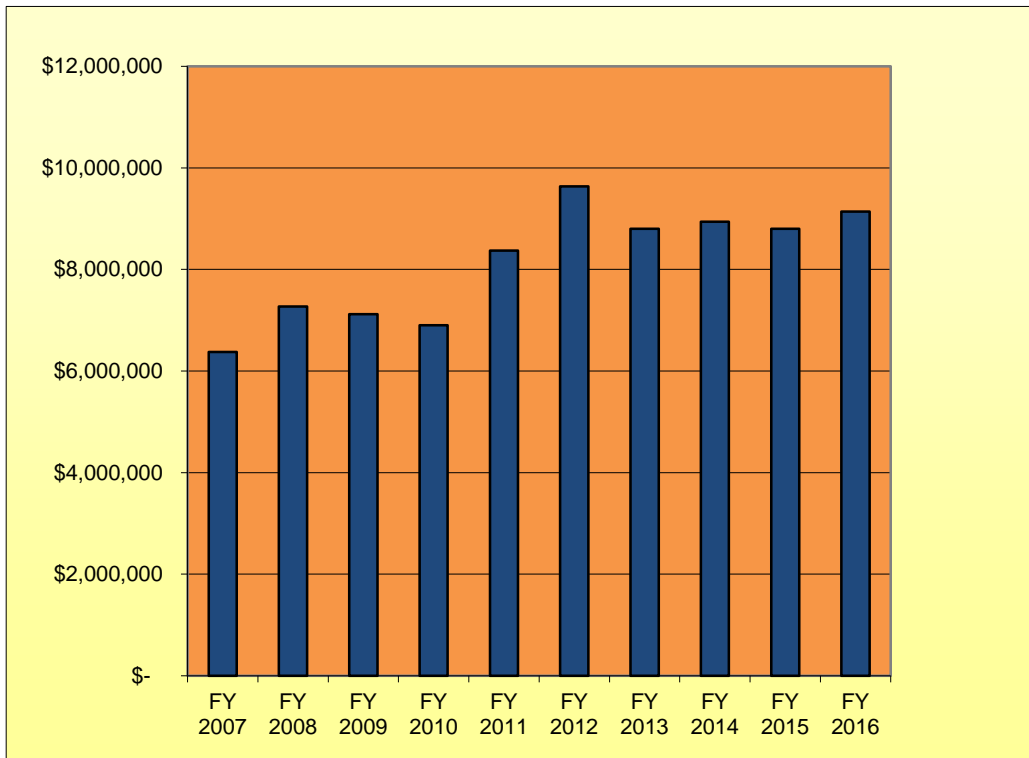
Total	\$65,449,310
	=====

The principal taxpayers above represent 15.3% of the assessed values for FY 2015.

CITY OF SWEETWATER, TEXAS

General Fund Revenues

Fiscal Year 2007 to Fiscal Year 2016



Fiscal Year Revenues

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	\$ 8,802,086
FY 2014	\$ 8,942,633
FY 2015	\$ 8,804,049
FY 2016	\$ 9,140,508

DISCUSSION OF GRAPH:

This graph visually shows the history of revenues for the General Fund for the Fiscal Year 2007 to Fiscal Year 2016. Actual revenues are reflected for FY 2007-2014 and budgeted figures are shown for FY 2015 and FY 2016. 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
2015-2016 BUDGET**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
01-01 COMMISSION			
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Income	\$ 213	\$ -	\$ -
Sub-Total	\$ 213	\$ -	\$ -
TOTAL	<u>\$ 213</u>	<u>\$ -</u>	<u>\$ -</u>
01-02 ADMINISTRATION			
<u>MISCELLANEOUS</u>			
4830 Sale of Office Supplies	\$ 5,147	\$ 15,000	\$ 6,000
Sub-Total	\$ 5,147	\$ 15,000	\$ 6,000
TOTAL	<u>\$ 5,147</u>	<u>\$ 15,000</u>	<u>\$ 6,000</u>
01-03 FINANCE			
<u>TAXES</u>			
4010 General Property Taxes - Current	\$ 1,864,616	\$ 1,971,670	\$ 2,164,137
4020 General Property Taxes - Prior	46,919	50,000	50,000
4030 Sales Tax	2,706,835	2,775,000	2,895,000
4040 Franchise Tax	1,071,896	1,097,403	1,123,024
4041 PEG - Franchise Fees	26,052	25,000	26,000
4060 Mixed Beverage	5,583	5,000	7,000
4070 Penalty & Interest on Delinquent Taxes	32,018	50,000	50,000
4080 Payment in Lieu of Taxes	150,174	150,000	150,000
Sub-Total	<u>\$ 5,904,093</u>	<u>\$ 6,124,073</u>	<u>\$ 6,465,161</u>
<u>PERMITS & LICENSES</u>			
4180 Other Licenses & Permits	\$ 6,640	\$ 5,500	\$ 6,000
Sub-Total	\$ 6,640	\$ 5,500	\$ 6,000
<u>CHARGES FOR SERVICES</u>			
4440 Administrative	\$ 1,310,948	\$ 988,566	\$ 1,035,322
Sub-Total	\$ 1,310,948	\$ 988,566	\$ 1,035,322
<u>MISCELLANEOUS</u>			
4730 Building Rent	\$ 54,000	\$ 54,000	\$ 54,000
4750 Interest Revenue	22,512	20,000	20,000
4770 Miscellaneous Revenue	577	-	-
Sub-Total	<u>\$ 77,089</u>	<u>\$ 74,000</u>	<u>\$ 74,000</u>
TOTAL	<u>\$ 7,298,770</u>	<u>\$ 7,192,139</u>	<u>\$ 7,580,483</u>

**GENERAL FUND REVENUE AND OTHER FINANCING SOURCES
BY DEPARTMENT
2015-2016 BUDGET**

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
01-04 MUNICIPAL COURT			
<u>FINES & FORFEITURES</u>			
4610 Fines & Forfeits, Arrest Fees	\$ 43,772	\$ 50,000	\$ 50,000
4613 Driving Safety Course	60	-	-
4618 Traffic	639	-	-
4666 Security Fee	1,305	2,000	2,000
4670 Warrant Fee @ \$50.00	8,903	5,000	10,000
4680 Arrest Fee @ \$5.00	1,221	1,000	1,000
Sub-Total	<u>\$ 55,900</u>	<u>\$ 58,000</u>	<u>\$ 63,000</u>
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 386	\$ 200	\$ 300
Sub-Total	<u>\$ 386</u>	<u>\$ 200</u>	<u>\$ 300</u>
TOTAL	<u>\$ 56,286</u>	<u>\$ 58,200</u>	<u>\$ 63,300</u>
01-05 CODE ENFORCEMENT			
<u>PERMITS & LICENSES</u>			
4150 Permits and License Fees	\$ 7,433	\$ 5,000	\$ 5,000
4180 Other Licenses & Permits	994	2,000	2,000
4190 Building & Removal Permits	22,144	20,000	23,000
Sub-Total	<u>\$ 30,571</u>	<u>\$ 27,000</u>	<u>\$ 30,000</u>
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 3,270	\$ 3,000	\$ 3,000
Sub-Total	<u>\$ 3,270</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
TOTAL	<u>\$ 33,841</u>	<u>\$ 30,000</u>	<u>\$ 33,000</u>
01-06 POLICE			
<u>INTERGOVERNMENTAL</u>			
4520 Grant Revenue	\$ 2,001	\$ -	\$ 37,000
Sub-Total	<u>\$ 2,001</u>	<u>\$ -</u>	<u>\$ 37,000</u>
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 70,337	\$ 35,000	\$ 13,000
Sub-Total	<u>\$ 70,337</u>	<u>\$ 35,000</u>	<u>\$ 13,000</u>
TOTAL	<u>\$ 72,338</u>	<u>\$ 35,000</u>	<u>\$ 50,000</u>

**GENERAL FUND REVENUE AND OTHER FINANCING SOURCES
BY DEPARTMENT
2015-2016 BUDGET**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
01-07 FIRE			
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 9,821	\$ -	\$ 5,000
Sub-Total	\$ 9,821	\$ -	\$ 5,000
TOTAL	<u>\$ 9,821</u>	<u>\$ -</u>	<u>\$ 5,000</u>
01-10 STREETS AND SIGNALS			
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 12,513	\$ 8,000	\$ 10,500
Sub-Total	\$ 12,513	\$ 8,000	\$ 10,500
TOTAL	<u>\$ 12,513</u>	<u>\$ 8,000</u>	<u>\$ 10,500</u>
01-11 ANIMAL CONTROL			
<u>CHARGES FOR SERVICES</u>			
4270 Animal Shelter Receipts	\$ 3,363	\$ 2,000	\$ 2,000
Sub-Total	\$ 3,363	\$ 2,000	\$ 2,000
TOTAL	<u>\$ 3,363</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
01-13 PARKS & RECREATION			
<u>PERMITS & LICENSES</u>			
4160 Recreation Permits	\$ 2,001	\$ 4,500	\$ 4,500
4170 Lake Lot Transfer Fees	21,000	20,000	20,000
Sub-Total	\$ 23,001	\$ 24,500	\$ 24,500
<u>MISCELLANEOUS</u>			
4740 Oil & Gas Royalties	\$ 646,884	\$ 620,000	\$ 525,000
4770 Miscellaneous Revenue	7,607	10,000	100,000
4780 Lake Lot Leases	307,530	310,000	310,000
4790 Land Leases	73	-	-
4800 Concession Leases	7,469	6,600	6,600
Sub-Total	\$ 969,563	\$ 946,600	\$ 941,600
TOTAL	<u>\$ 992,564</u>	<u>\$ 971,100</u>	<u>\$ 966,100</u>
01-15 GOLF COURSE			
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 2,439	\$ 3,000	\$ 2,500
Sub-Total	\$ 2,439	\$ 3,000	\$ 2,500
TOTAL	<u>\$ 2,439</u>	<u>\$ 3,000</u>	<u>\$ 2,500</u>

**GENERAL FUND REVENUE AND OTHER FINANCING SOURCES
BY DEPARTMENT
2015-2016 BUDGET**

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
01-16 SWIMMING POOL			
<u>CHARGES FOR SERVICES</u>			
4400 Swimming Pool Receipts	\$ 24,147	\$ 22,500	\$ 25,000
Sub-Total	\$ 24,147	\$ 22,500	\$ 25,000
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	600	500	600
Sub-Total	\$ 600	\$ 500	\$ 600
TOTAL	<u>\$ 24,747</u>	<u>\$ 23,000</u>	<u>\$ 25,600</u>
01-17 AIRPORT			
<u>CHARGES FOR SERVICES</u>			
4420 Aviation Fuel Sales	\$ 169,200	\$ 165,000	\$ 150,000
Sub-Total	\$ 169,200	\$ 165,000	\$ 150,000
<u>INTERGOVERNMENTAL</u>			
4520 Grant Revenue	\$ 5,890	\$ -	\$ -
Sub-Total	\$ 5,890	\$ -	\$ -
<u>MISCELLANEOUS</u>			
4730 Building Rental	\$ 8,400	\$ 8,400	\$ 8,400
4740 Oil & Gas Royalties	23,454	20,000	15,000
4770 Miscellaneous Revenue	-	-	-
4790 Land Leases	596	800	600
Sub-Total	\$ 32,450	\$ 29,200	\$ 24,000
TOTAL	<u>\$ 207,540</u>	<u>\$ 194,200</u>	<u>\$ 174,000</u>
01-18 NON-DEPARTMENTAL			
<u>MISCELLANEOUS</u>			
4770 Miscellaneous Revenue	\$ 223,051	\$ 272,410	\$ 222,025
Sub-Total	\$ 223,051	\$ 272,410	\$ 222,025
TOTAL	<u>\$ 223,051</u>	<u>\$ 272,410</u>	<u>\$ 222,025</u>
GENERAL FUND GRAND TOTAL	<u>\$ 8,942,633</u>	<u>\$ 8,804,049</u>	<u>\$ 9,140,508</u>

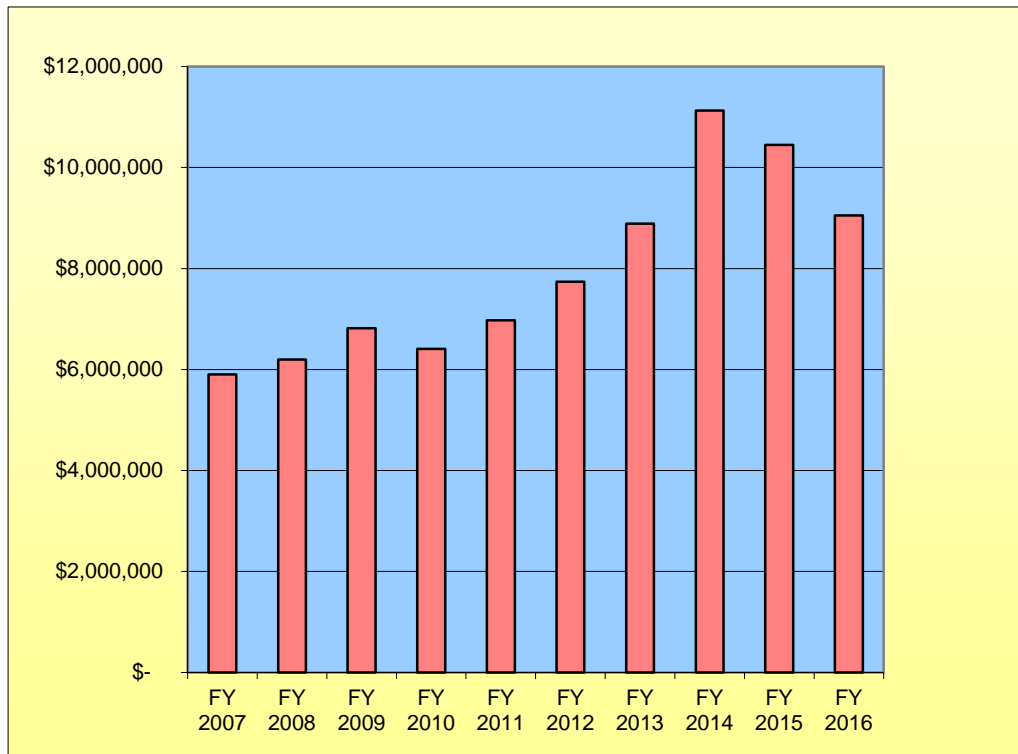
**GENERAL FUND DEPARTMENTAL EXPENDITURES
AND OTHER FINANCING USES SUMMARY
2015-2016 BUDGET**

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
GENERAL GOVERNMENT			
Mayor and Commission Administration	\$ 31,504	\$ 37,222	\$ 40,469
Finance	352,664	383,609	400,151
Municipal Court	307,385	325,925	332,777
Code Enforcement	112,318	117,142	121,980
	<u>235,550</u>	<u>240,364</u>	<u>258,132</u>
Total General Government	<u>\$ 1,039,421</u>	<u>\$ 1,104,262</u>	<u>\$ 1,153,509</u>
PUBLIC SAFETY			
Police	\$ 5,629,100	\$ 4,659,723	\$ 2,844,995
Fire	<u>1,317,581</u>	<u>1,462,158</u>	<u>1,668,098</u>
Total Public Safety	<u>\$ 6,946,681</u>	<u>\$ 6,121,881</u>	<u>\$ 4,513,093</u>
PUBLIC WORKS			
Streets and Signals	\$ 889,374	\$ 1,003,437	\$ 1,022,264
Animal Control	<u>149,888</u>	<u>131,475</u>	<u>145,521</u>
Total Public Works	<u>\$ 1,039,262</u>	<u>\$ 1,134,912</u>	<u>\$ 1,167,785</u>
CULTURE AND RECREATION			
Parks and Recreation	\$ 470,225	\$ 531,358	\$ 532,777
Community/Social Service Agencies	63,318	64,250	64,400
Golf Course	88,141	87,096	87,473
Swimming Pool	<u>113,097</u>	<u>142,263</u>	<u>154,180</u>
Total Culture and Recreation	<u>\$ 734,781</u>	<u>\$ 824,967</u>	<u>\$ 838,830</u>
AIRPORT			
Airport	\$ 257,079	\$ 251,989	\$ 287,808
Total Airport	<u>\$ 257,079</u>	<u>\$ 251,989</u>	<u>\$ 287,808</u>
NON-DEPARTMENTAL			
Non-Departmental Transfers Out	\$ 506,177	\$ 467,210	\$ 485,758
	<u>602,210</u>	<u>540,000</u>	<u>607,000</u>
Total Non-Departmental	<u>\$ 1,108,387</u>	<u>\$ 1,007,210</u>	<u>\$ 1,092,758</u>
GENERAL FUND GRAND TOTAL	<u>\$ 11,125,611</u>	<u>\$ 10,445,221</u>	<u>\$ 9,053,783</u>

CITY OF SWEETWATER, TEXAS

General Fund Expenditures

Fiscal Year 2007 to Fiscal Year 2016

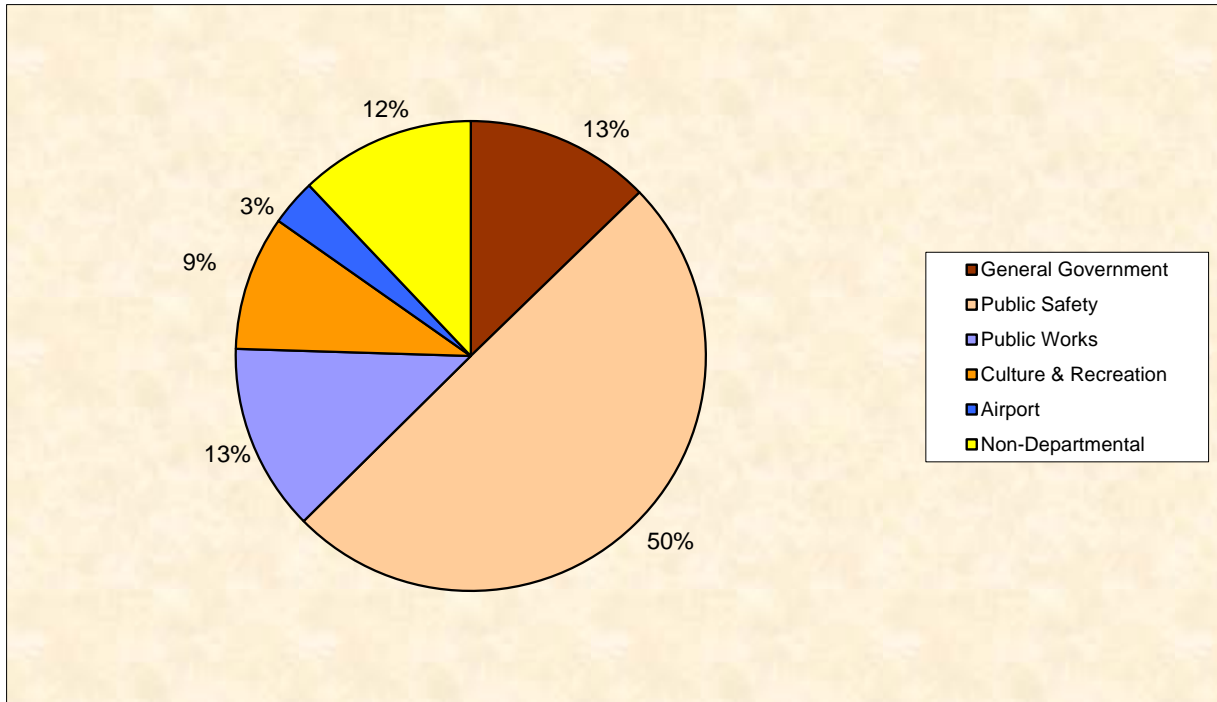


Fiscal Year	Expenditures
FY 2007	\$ 5,901,160
FY 2008	\$ 6,198,689
FY 2009	\$ 6,818,811
FY 2010	\$ 6,409,149
FY 2011	\$ 6,971,874
FY 2012	\$ 7,737,837
FY 2013	\$ 8,886,886
FY 2014	\$ 11,125,611
FY 2015	\$ 10,445,221
FY 2016	\$ 9,053,783

DISCUSSION OF GRAPH:

This graph visually shows the history of expenditures for the General Fund for the Fiscal Year 2007 to Fiscal Year 2016. Actual expenditures are reflected for FY 2007-2014 and budgeted figures are shown for FY 2015-2016. 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 which will be completed early FY 2015. 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 2016



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.

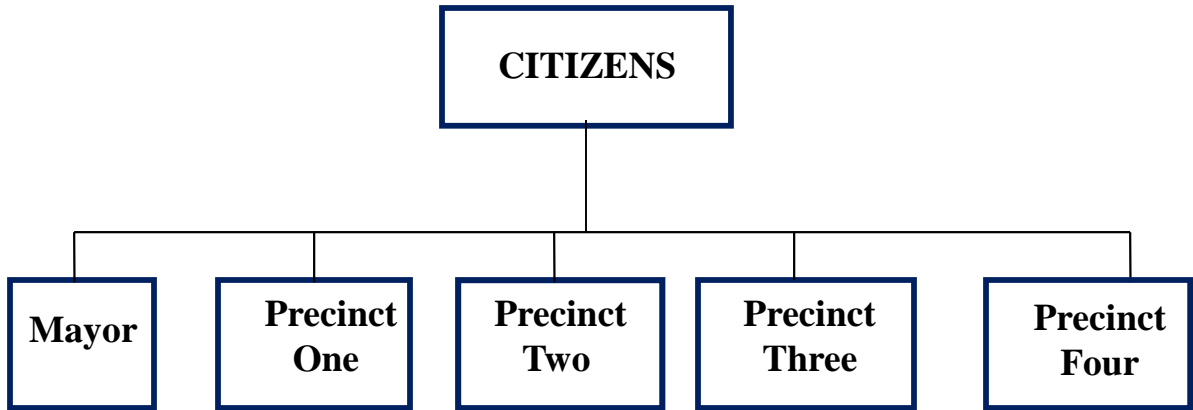
GENERAL FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
PERSONAL SERVICES				
5010	Salaries	\$ 3,051,881	\$ 3,240,332	\$ 3,431,665
5020	Longevity	36,095	39,292	38,468
5030	Overtime	198,803	153,772	153,772
5040	Insurance	635,227	653,961	726,877
5050	Social Security	207,480	235,630	245,860
5060	Temporary Hire	64,331	88,335	88,335
5070	Uniforms	48,302	46,308	48,315
5080	Termination Pay	5,492	26,665	52,773
5090	Worker's Compensation	63,587	82,603	82,603
5100	Unemployment Compensation	904	-	-
5110	Retirement	647,460	679,269	668,029
5120	Special Qualification Pay	47,451	46,275	48,075
5130	Special Allowance	22,662	24,204	24,538
	SUB-TOTAL	<u>\$ 5,029,675</u>	<u>\$ 5,316,646</u>	<u>\$ 5,609,310</u>
SUPPLIES				
5210	Office Supplies	\$ 50,131	\$ 45,500	\$ 46,850
5220	Election Supplies	3,164	5,000	5,000
5230	Aviation Fuel Purchases	142,945	130,000	150,000
5240	Chemicals	18,574	29,729	28,189
5280	Fuel/Oil/Lubricants	158,490	160,500	160,500
5290	Household & Institutional	17,736	15,300	18,900
5310	Building Materials	1,024	-	-
5330	Electrical Supplies	219	-	-
5340	Motor Vehicle Repair Material	39,765	43,100	40,100
5350	Equipment Repair & Maintenance	45,301	55,966	55,966
5360	Miscellaneous Repair & Maintenance	369,504	423,100	409,200
5370	Soft Goods	-	22,000	22,000
	SUB-TOTAL	<u>\$ 846,853</u>	<u>\$ 930,195</u>	<u>\$ 936,705</u>
CONTRACTUAL SERVICES				
5510	Audit	\$ 29,650	\$ 32,000	\$ 32,000
5530	Engineering/Architectural	15,262	9,000	9,000
5540	Legal	89,938	49,366	50,681
5550	Medical	-	2,500	2,500
5560	Other Professional	80,694	77,582	79,213
5570	Telephone	56,786	40,500	63,800
5580	Postage	12,768	15,500	15,500
5590	Travel	62,143	45,880	64,180
5600	Advertising	5,720	3,700	4,400
5610	Printing & Binding	3,719	4,750	4,750
5620	Water	2,095	1,000	2,100
5630	Gas	4,891	3,600	3,600
5640	Electricity	291,828	278,000	289,969
5650	Building Repair & Maintenance	22,819	5,000	15,000
5660	Equipment Repair & Maintenance	170,736	193,800	200,900
5665	Technology Information	-	-	59,662
5680	FBO Fuel Markup	25,714	35,000	35,000
5710	Dues/Subscriptions/Memberships	18,432	19,080	18,808
5750	Insurance	146,258	150,000	150,000
5760	Rental Equipment	335,722	399,062	400,784
5770	Miscellaneous Contracted Services	215,429	172,110	193,221
5780	Contributions to Other Agencies	63,318	64,250	64,400
	SUB-TOTAL	<u>\$ 1,653,922</u>	<u>\$ 1,601,680</u>	<u>\$ 1,759,468</u>

GENERAL FUND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>CAPITAL OUTLAY</i>			
5820 Buildings	\$ 2,957,132	\$ 1,700,000	\$ -
5830 Improvements Other Than Buildings	9,119	176,000	47,450
5840 Machinery & Equipment	26,700	180,700	58,850
5850 Vehicles	-	-	35,000
<i>SUB-TOTAL</i>	<u>\$ 2,992,951</u>	<u>\$ 2,056,700</u>	<u>\$ 141,300</u>
<i>INTERFUND TRANSFERS</i>			
5990 Interfund Transfer	\$ 602,210	\$ 540,000	\$ 607,000
<i>SUB-TOTAL</i>	<u>\$ 602,210</u>	<u>\$ 540,000</u>	<u>\$ 607,000</u>
<i>GRAND TOTAL</i>	<u>\$ 11,125,611</u>	<u>\$ 10,445,221</u>	<u>\$ 9,053,783</u>

CITY COMMISSION – 01- 01 2015-2016



01-01 MAYOR AND COMMISSION

	ACTUAL <u>2013-2014</u>	BUDGET <u>2014-2015</u>	BUDGET <u>2015-2016</u>
Personal Services	\$15,190	\$15,522	\$18,769
Supplies	3,417	6,000	6,000
Contractual Services	<u>12,897</u>	<u>15,700</u>	<u>15,700</u>
TOTAL	<u>\$31,504</u>	<u>\$37,222</u>	<u>\$40,469</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

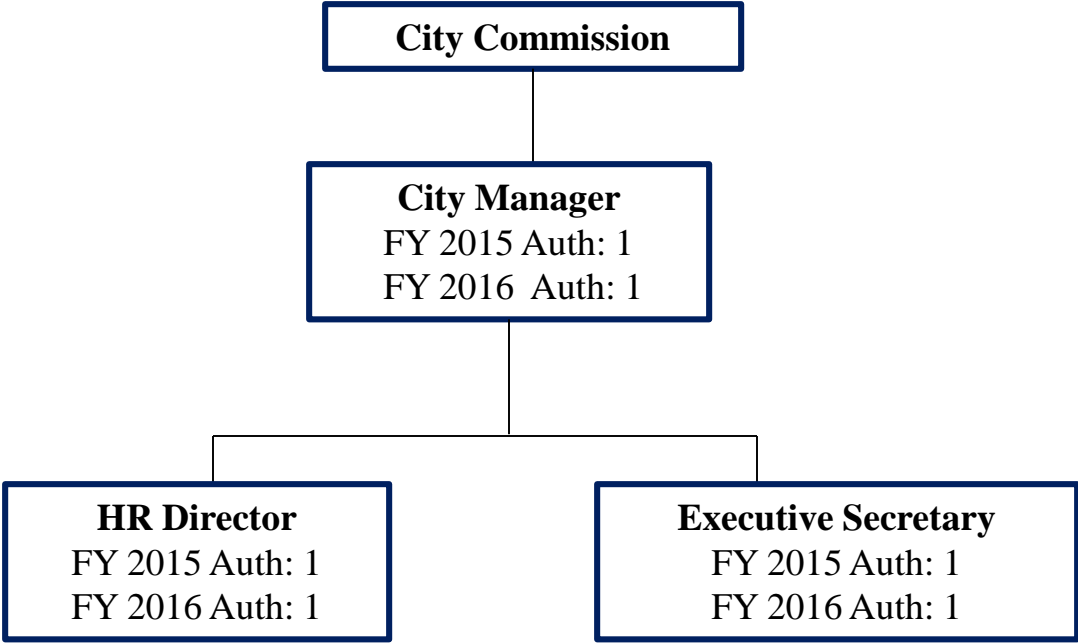
Indicators	2013-2014		Estimated	Targeted
	Projected	Actual	2014-2015	2015-2016
1. City Commission Meetings	14	17	14	14
2. Workshops & Planning Sessions	1	1	1	1
3. Ordinances	12	15	12	12
4. Resolutions	12	16	12	12
5. Public Hearings	10	6	10	10
6. Contracts & Agreements	10	8	10	10



01-01 MAYOR & COMMISSION
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 900	\$ 900	\$ 900
5040	Insurance	14,138	14,468	17,715
5050	Social Security	69	69	69
5090	Worker's Compensation	83	85	85
	<i>SUB-TOTAL</i>	<u>\$ 15,190</u>	<u>\$ 15,522</u>	<u>\$ 18,769</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 253	\$ 1,000	\$ 1,000
5220	Election Supplies	3,164	5,000	5,000
	<i>SUB-TOTAL</i>	<u>\$ 3,417</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
<i>CONTRACTUAL SERVICES</i>				
5590	Travel	\$ 6,276	\$ 8,500	\$ 8,500
5600	Advertising	469	1,200	1,200
5710	Dues/Subscriptions/Memberships	2,908	3,000	3,000
5770	Miscellaneous Contracted Services	3,244	3,000	3,000
	<i>SUB-TOTAL</i>	<u>\$ 12,897</u>	<u>\$ 15,700</u>	<u>\$ 15,700</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 31,504</u></u>	<u><u>\$ 37,222</u></u>	<u><u>\$ 40,469</u></u>

**ADMINISTRATION DEPARTMENT – 01-02
2015-2016**



01-02 ADMINISTRATION

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$329,064	\$351,609	\$366,143
Supplies	7,297	10,000	8,000
Contractual Services	<u>16,303</u>	<u>22,000</u>	<u>26,008</u>
TOTAL	<u>\$352,664</u>	<u>\$383,609</u>	<u>\$404,781</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

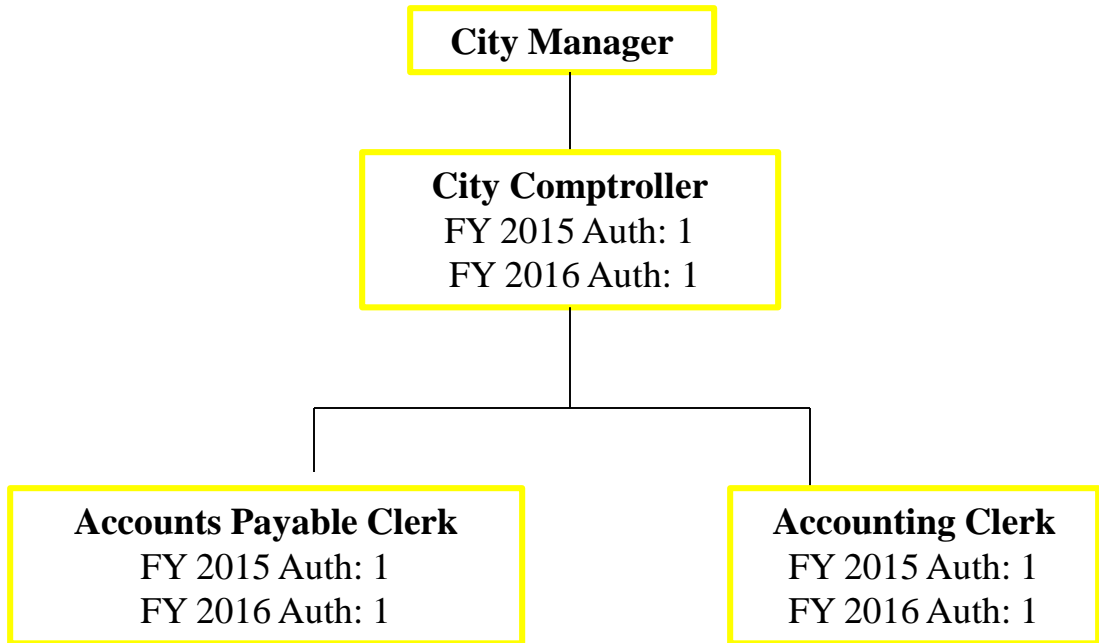
1. Monitor wellfield static levels and continue attending regional water meeting and identify and pursue any other available water supplies.
2. Continue to work closely with Chamber of Commerce, Industrial Foundation and other groups to promote economic development opportunities.
3. Coordinate with Texas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

Indicators	<u>2013-2014</u>		<u>Estimated</u>	<u>Targeted</u>
	<u>Projected</u>	<u>Actual</u>	<u>2014-2015</u>	<u>2015-2016</u>
1. Citizen concerns handled	200	155	200	200
2. Economic Development meetings attended	12	12	12	12
4. Staff meetings held	12	12	12	12
6. Job applications received	1,000	555	1,000	1,000
7. Employee turnover	20%	20%	20%	20%
8. Reported on-the-job injuries	25	17	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>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>	
PERSONAL SERVICES				
5010	Salaries	\$ 214,441	\$ 229,620	\$ 240,799
5020	Longevity	2,145	2,325	2,505
5040	Insurance	36,197	35,550	39,523
5050	Social Security	15,466	18,880	19,787
5070	Uniforms	38	-	40
5090	Worker's Compensation	354	500	500
5110	Retirement	46,724	49,878	47,643
5130	Special Allowance	13,699	14,856	15,346
	SUB-TOTAL	\$ 329,064	\$ 351,609	\$ 366,143
SUPPLIES				
5210	Office Supplies	\$ 6,650	\$ 8,000	\$ 6,000
5360	Miscellaneous Repair & Maintenance	647	2,000	2,000
	SUB-TOTAL	\$ 7,297	\$ 10,000	\$ 8,000
CONTRACTUAL SERVICES				
5540	Legal	\$ 1,215	\$ -	\$ -
5570	Telephone	1,371	2,000	2,000
5580	Postage	33	-	-
5590	Travel	4,500	8,000	8,000
5600	Advertising	465	2,000	2,000
5610	Printing & Binding	-	1,000	1,000
5660	Equipment Repair & Maintenance	2,614	2,500	2,500
5665	Information Technology	-	-	4,008
5710	Dues/Subscriptions/Memberships	4,523	5,000	5,000
5770	Miscellaneous Contracted Services	1,582	1,500	1,500
	SUB-TOTAL	\$ 16,303	\$ 22,000	\$ 26,008
	GRAND TOTAL	\$ 352,664	\$ 383,609	\$ 400,151

FINANCE DEPARTMENT – 01-03 2015-2016



01-03 FINANCE

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$200,489	\$223,525	\$221,281
Supplies	6,354	12,000	6,000
Contractual Services	95,819	90,400	97,746
Capital Outlay	<u>4,723</u>	<u>-</u>	<u>7,750</u>
TOTAL	<u>\$307,385</u>	<u>\$325,925</u>	<u>\$332,777</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.

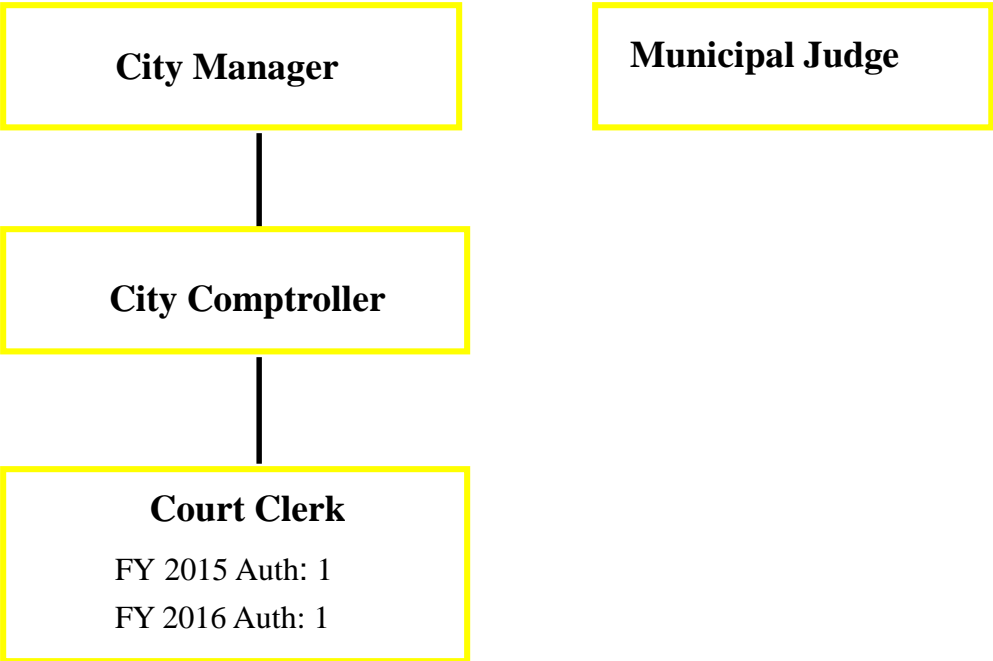
Indicators	<u>2013-2014</u>		<u>Estimated</u>	<u>Targeted</u>
	<u>Projected</u>	<u>Actual</u>	<u>2014-2015</u>	<u>2015-2016</u>
1. Ratio of invested funds to total funds	100%	100%	100%	100%
2. Financial reporting provided City Commission	12	12	12	12
3. Investment reports provided City Commission	4	4	4	4
4. Internal audits of departments performed	4	4	4	4
5. Budget Amendments	1	1	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>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 136,948	\$ 153,851	\$ 151,490
5020 Longevity	595	715	960
5030 Overtime	-	-	-
5040 Insurance	21,034	21,100	24,501
5050 Social Security	10,536	12,057	11,884
5070 Uniforms	38	-	40
5080 Termination Pay	-	-	-
5090 Worker's Compensation	236	900	900
5110 Retirement	28,439	31,854	28,614
5130 Special Allowance	2,663	3,048	2,892
<i>SUB-TOTAL</i>	<u>\$ 200,489</u>	<u>\$ 223,525</u>	<u>\$ 221,281</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 5,885	\$ 11,000	\$ 5,000
5360 Miscellaneous Repair & Maintenance	469	1,000	1,000
<i>SUB-TOTAL</i>	<u>\$ 6,354</u>	<u>\$ 12,000</u>	<u>\$ 6,000</u>
<i>CONTRACTUAL SERVICES</i>			
5510 Audit	\$ 29,650	\$ 32,000	\$ 32,000
5520 Consultant	-	-	-
5560 Other Professional	49,722	46,000	47,000
5590 Travel	5,237	3,500	4,000
5600 Advertising	-	-	-
5610 Printing & Binding	333	1,000	1,000
5660 Equipment Repair & Maintenance	8,631	5,400	8,000
5665 Information Technology	-	-	3,246
5710 Dues/Subscriptions/Memberships	1,261	2,000	2,000
5770 Miscellaneous Contracted Services	985	500	500
<i>SUB-TOTAL</i>	<u>\$ 95,819</u>	<u>\$ 90,400</u>	<u>\$ 97,746</u>
<i>CAPITAL OUTLAY</i>			
5840 Machinery & Equipment	\$ 4,723	\$ -	\$ 7,750
<i>SUB-TOTAL</i>	<u>\$ 4,723</u>	<u>\$ -</u>	<u>\$ 7,750</u>
<i>GRAND TOTAL</i>	<u><u>\$ 307,385</u></u>	<u><u>\$ 325,925</u></u>	<u><u>\$ 332,777</u></u>

**MUNICIPAL COURT DEPARTMENT – 01-04
2015-2016**



01-04 MUNICIPAL COURT

	ACTUAL <u>2013-2014</u>	BUDGET <u>2014-2015</u>	BUDGET <u>2015-2016</u>
Personal Services	\$ 47,015	\$48,474	\$50,153
Supplies	851	2,500	2,500
Contractual Services	<u>64,452</u>	<u>66,168</u>	<u>69,327</u>
TOTAL	<u>\$112,318</u>	<u>\$ 117,142</u>	<u>\$ 121,980</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

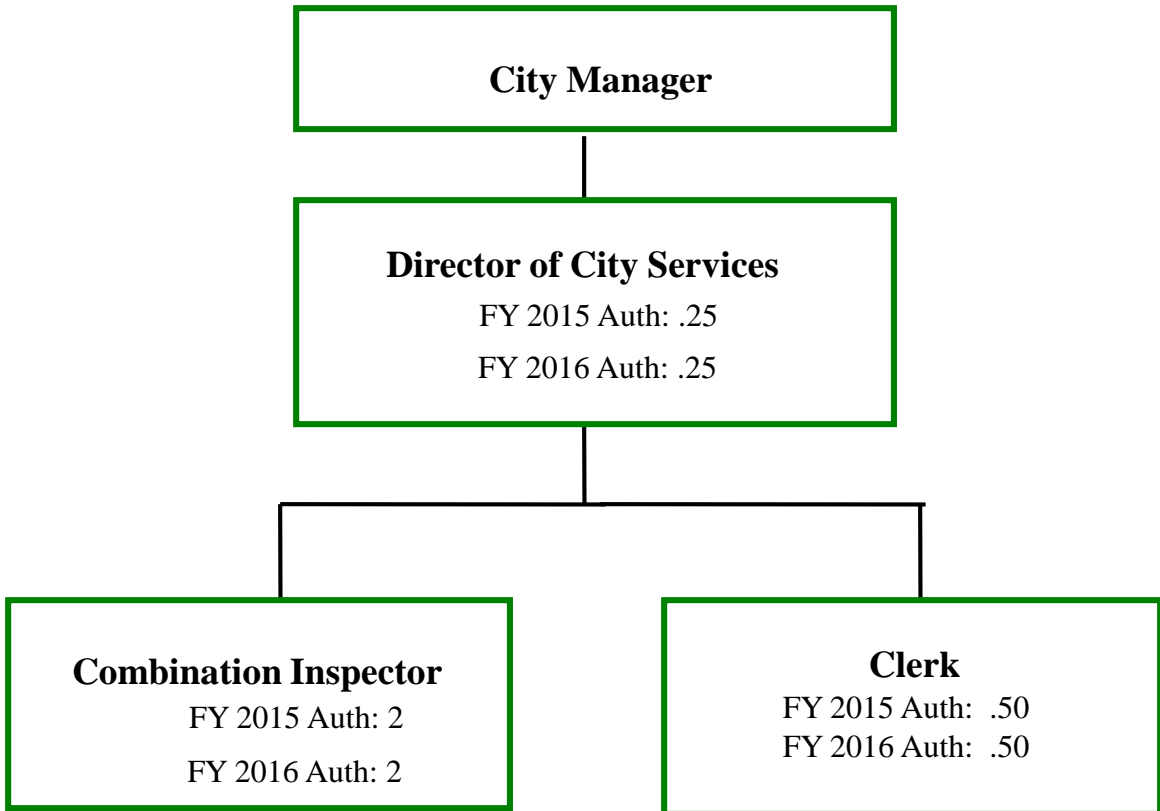
Indicators	2013-2014		Estimated	Targeted
	<u>Projected</u>	<u>Actual</u>	<u>2014-2015</u>	<u>2015-2016</u>
1. Number of cases filed:				
a. Traffic	1,100	615	1,100	1,100
b. State	650	470	650	650
c. Parking Violation	5	1	5	5
d. City Ordinance	150	161	150	150
2. Trials by Judge	700	636	700	700
3. Trials by Jury	0	0	0	0
4. Number of cases dismissed as a result of speedy trial	20	42	20	20
5. Number of cases dismissed	500	373	500	500
6. Outstanding warrants	350	264	350	350

01-04 MUNICIPAL COURT
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 29,016	\$ 29,930	\$ 30,917
5020 Longevity	190	250	310
5040 Insurance	5,046	5,175	5,905
5050 Social Security	6,601	6,820	7,049
5070 Uniforms	-	-	20
5090 Worker's Compensation	236	200	200
5110 Retirement	5,926	6,099	5,752
<i>SUB-TOTAL</i>	<u>\$ 47,015</u>	<u>\$ 48,474</u>	<u>\$ 50,153</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 697	\$ 2,500	\$ 2,500
5360 Miscellaneous Repair & Maintenance	154	-	-
<i>SUB-TOTAL</i>	<u>\$ 851</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
<i>CONTRACTUAL SERVICES</i>			
5540 Legal	\$ 38,592	\$ 39,866	\$ 41,181
5560 Other Professional	18,492	19,102	19,733
5590 Travel	749	1,500	1,500
5610 Printing & Binding	206	-	-
5660 Equipment Repair & Maintenance	6,014	5,500	5,500
5665 Information Technology	-	-	1,213
5710 Dues/Subscriptions/Memberships	24	200	200
5770 Miscellaneous Contracted Services	375	-	-
<i>SUB-TOTAL</i>	<u>\$ 64,452</u>	<u>\$ 66,168</u>	<u>\$ 69,327</u>
<i>GRAND TOTAL</i>	<u><u>\$ 112,318</u></u>	<u><u>\$ 117,142</u></u>	<u><u>\$ 121,980</u></u>

CODE ENFORCEMENT DEPARTMENT – 01-05

2015-2016



01-05 CODE ENFORCEMENT

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$ 197,526	\$ 210,474	\$ 220,168
Supplies	15,655	9,200	9,300
Contractual Services	<u>22,369</u>	<u>20,690</u>	<u>28,664</u>
TOTAL	<u>\$ 235,550</u>	<u>\$ 240,364</u>	<u>\$ 258,132</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

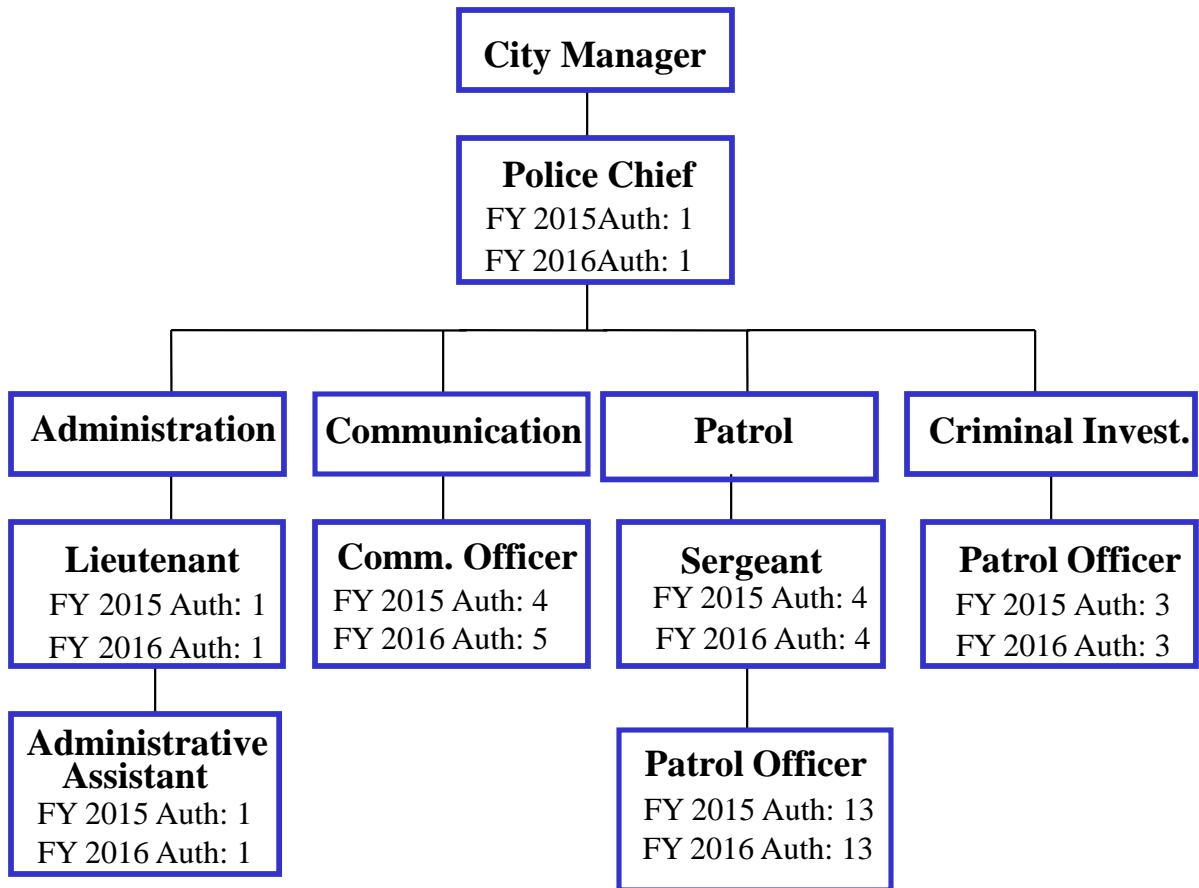
Indicators	2013-2014		Estimated 2014-2015	Targeted 2015-2016
	Projected	Actual		
1. Total Number of citizen complaints/requests received	2,200	1,998	2,000	1,800
2. Number of citizen complaints/requests - Code Enforcement	1,300	1,369	1,100	1,314
3. Violation notice's mailed:				
a. Weeds	300	312	250	200
b. Junk/debris	50	53	80	50
c. Other	100	121	125	120
4. Field inspections conducted	3,100	2,229	3,300	2,500
5. Permits issued:				
a. Building permits issued	165	168	150	148
b. Plumbing permits issued	87	74	65	50
c. Gas permits issued	99	90	145	100
d. Electrical permits issued	62	43	90	30
e. Mechanical permits issues	33	34	25	28
f. Building moving or demo permits issued	9	9	2	2
6. Track board meetings:				
a. Board of Adjustment meetings	3	2	3	3
b. Planning & Zoning meetings	5	4	5	4
7. Number of substandard structures addressed	15	41	25	12

01-05 CODE ENFORCEMENT*ACCOUNT TREND SUMMARIES*

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 124,897	\$ 131,555	\$ 129,652
5020	Longevity	2,471	2,606	1,294
5030	Overtime	30	222	222
5040	Insurance	28,609	28,609	45,428
5050	Social Security	9,420	10,773	10,493
5070	Uniforms	688	695	695
5080	Termination Pay	-	1,936	-
5090	Worker's Compensation	622	1,118	1,118
5110	Retirement	26,714	28,460	25,266
5120	Special Qualification Pay	4,075	4,500	6,000
	<i>SUB-TOTAL</i>	<u>\$ 197,526</u>	<u>\$ 210,474</u>	<u>\$ 220,168</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 10,302	\$ 3,000	\$ 3,000
5280	Fuel/Oil/Lubricants	3,330	4,000	4,000
5290	Household & Institutional	-	-	-
5340	Motor Vehicle Repair Material	949	1,100	1,100
5360	Miscellaneous Repair & Maintenance	1,074	1,100	1,200
	<i>SUB-TOTAL</i>	<u>\$ 15,655</u>	<u>\$ 9,200</u>	<u>\$ 9,300</u>
<i>CONTRACTUAL SERVICES</i>				
5570	Telephone	\$ 2,364	\$ 3,000	\$ 3,000
5590	Travel	2,116	2,980	5,780
5600	Advertising	116	500	1,200
5610	Printing & Binding	504	250	250
5660	Equipment Repair & Maintenance	2,284	2,400	2,400
5665	Information Technology	-	-	2,580
5710	Dues/Subscriptions/Memberships	808	560	588
5760	Rental Equipment	5,421	9,660	9,941
5770	Miscellaneous Contracted Services	8,756	1,340	2,925
	<i>SUB-TOTAL</i>	<u>\$ 22,369</u>	<u>\$ 20,690</u>	<u>\$ 28,664</u>
	<i>GRAND TOTAL</i>	<u>\$ 235,550</u>	<u>\$ 240,364</u>	<u>\$ 258,132</u>

POLICE DEPARTMENT – 01-06

2015-2016



01-06 POLICE

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$2,101,006	\$2,139,595	\$2,208,195
Supplies	251,337	253,500	260,500
Contractual Services	319,625	243,928	336,300
Capital Outlay	<u>2,957,132</u>	<u>2,022,700</u>	<u>40,000</u>
TOTAL	<u>\$5,629,100</u>	<u>\$4,659,723</u>	<u>\$2,844,995</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 28 employees consisting of the Chief of Police, 1 lieutenant, 4 sergeants, 16 patrol officers, 5 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	2013-2014		Estimated	Targeted
	<u>Projected</u>	<u>Actual</u>	<u>2014-2015</u>	<u>2015-2016</u>
Number of Personnel	27	27	27	31
Personnel Hours Expended	61,000	61,000	61,000	61,200
Outputs:				
Crime against persons	600	612	600	753
Crimes against property	800	1,056	800	1,269
Theft	512	576	512	618
Dangerous drug/controlled Substance	97	93	97	97
Traffic citations	1,500	569	1,500	600
Accident investigations	230	366	230	470
Driving while intoxicated	57	61	57	59
Juvenile cases	200	273	200	297
Family violence	223	197	223	205
Forgery	129	67	129	73
Communications Summary – Radio:				
For Police Department	100,000	273,750	100,000	300,000
For Others	10,000	35,000	10,000	45,000
Communications Summary – Teletype:				
For Police Department	27,000	54,000	27,000	54,000
For Others	1,500	3,570	1,500	3,570
Requests for services	24,000	21,928	24,000	23,573
Persons arrested	1,100	923	1,100	1,230
911 Calls	5,000	13,753	5,000	14,000
Assist other Agency/DPS/NCSO	480	493	480	500
CPS Referrals	273	298	273	257

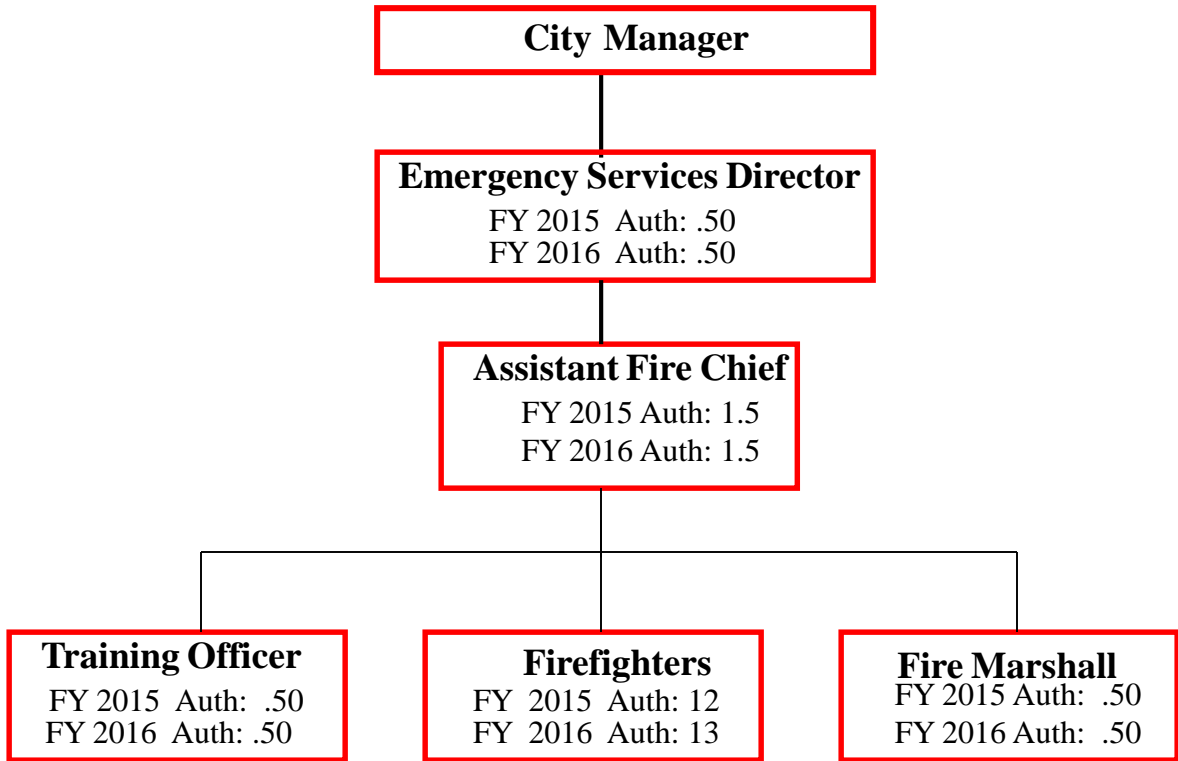
01-06 POLICE

ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 1,224,035	\$ 1,304,144	\$ 1,345,184
5020 Longevity	14,025	15,705	15,590
5030 Overtime	153,666	90,000	90,000
5040 Insurance	229,150	247,000	252,572
5050 Social Security	104,264	110,179	115,452
5070 Uniforms	29,464	18,093	20,000
5080 Termination Pay	5,492	2,500	30,506
5090 Worker's Compensation	25,253	33,000	33,000
5110 Retirement	288,869	291,074	277,991
5120 Special Qualification Pay	26,788	27,900	27,900
<i>SUB-TOTAL</i>	<u>\$ 2,101,006</u>	<u>\$ 2,139,595</u>	<u>\$ 2,208,195</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 19,021	\$ 10,000	\$ 20,000
5240 Chemicals	35	-	-
5280 Fuel/Oil/Lubricants	83,935	72,000	72,000
5290 Household & Institutional	3,077	3,000	3,000
5320 Plumbing Supplies	-	-	-
5340 Motor Vehicle Repair Material	15,946	18,000	15,000
5350 Equipment Repair & Maintenance	483	500	500
5360 Miscellaneous Repair & Maintenance	128,840	150,000	150,000
<i>SUB-TOTAL</i>	<u>\$ 251,337</u>	<u>\$ 253,500</u>	<u>\$ 260,500</u>
<i>CONTRACTUAL SERVICES</i>			
5540 Legal	\$ 14,801	\$ 2,000	\$ 2,000
5550 Medical	-	2,000	2,000
5570 Telephone	25,151	12,000	35,000
5580 Postage	106	-	-
5590 Travel	36,440	15,000	30,000
5600 Advertising	4,670	-	-
5610 Printing & Binding	125	1,500	1,500
5640 Electricity	22,678	15,000	20,000
5660 Equipment Repair & Maintenance	37,252	50,000	50,000
5665 Information Technology	-	-	27,941
5710 Dues/Subscriptions/Memberships	2,538	2,500	2,500
5760 Rental Equipment	117,504	121,428	141,359
5770 Miscellaneous Contracted Services	58,360	22,500	24,000
<i>SUB-TOTAL</i>	<u>\$ 319,625</u>	<u>\$ 243,928</u>	<u>\$ 336,300</u>
<i>CAPITAL OUTLAY</i>			
5820 Buildings	\$ 2,957,132	\$ 1,700,000	\$ -
5830 Improvements Other Than Buildings	-	156,000	-
5840 Machinery & Equipment	-	166,700	5,000
5850 Vehicles	-	-	35,000
<i>SUB-TOTAL</i>	<u>\$ 2,957,132</u>	<u>\$ 2,022,700</u>	<u>\$ 40,000</u>
<i>GRAND TOTAL</i>	<u>\$ 5,629,100</u>	<u>\$ 4,659,723</u>	<u>\$ 2,844,995</u>

FIRE DEPARTMENT – 01-07

2015-2016



01-07 FIRE

	ACTUAL <u>2013-2014</u>	BUDGET <u>2014-2015</u>	BUDGET <u>2015-2016</u>
Personal Services	\$1,066,278	\$1,137,864	\$1,301,866
Supplies	105,516	123,966	123,966
Contractual Services	145,787	166,328	171,266
Capital Outlay	<u>-</u>	<u>34,000</u>	<u>71,000</u>
TOTAL	<u>\$1,317,581</u>	<u>\$1,462,158</u>	<u>\$1,668,098</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	2013-2014		Estimated	Targeted
	<u>Projected</u>	<u>Actual</u>	<u>2014-2015</u>	<u>2015-2016</u>
1. Training hours (man hours)	1,500	1,120	1,500	1,200
2. Inspections & pre-fire plans	400	343	400	400
3. Public education programs	40	44	40	40
4. Number of people contacted	3,500	3,364	3,500	3,500
Activity Summary:				
Fire calls in City	400	352	400	400
Fire calls out of City	200	247	200	200
Total Calls	600	642	600	600

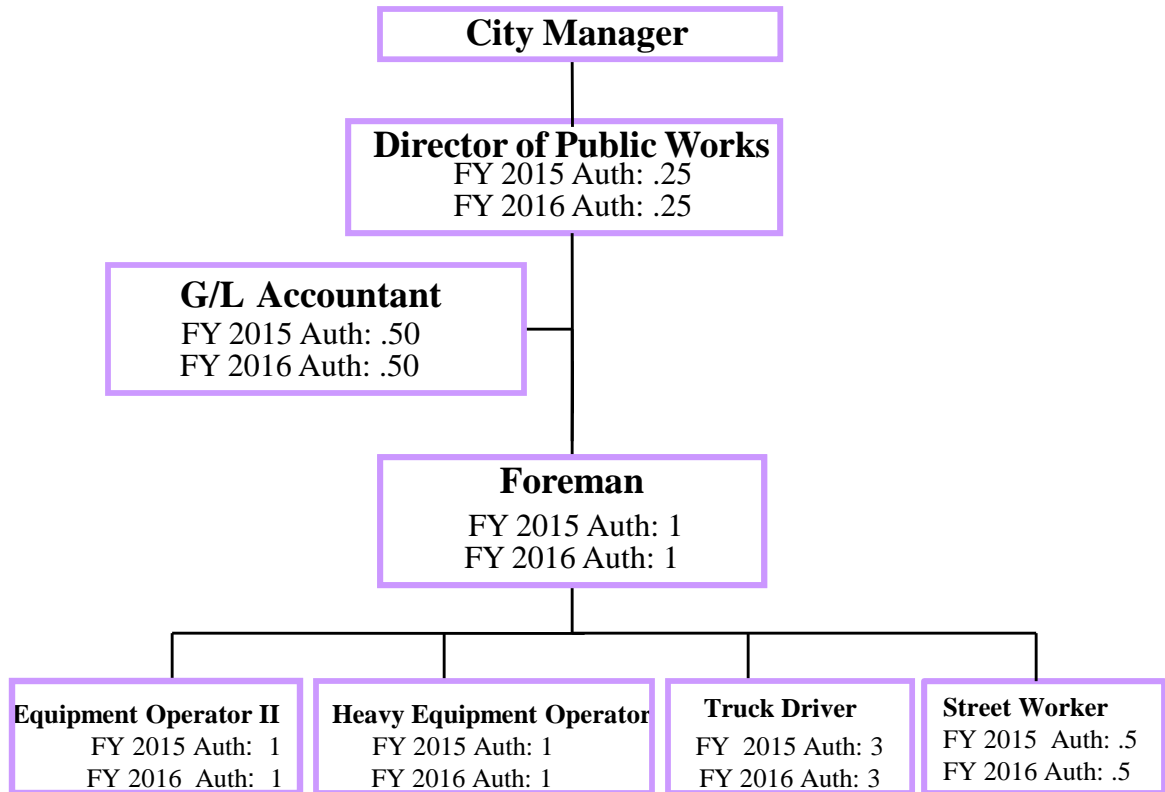
01-07 FIRE

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 698,512	\$ 710,709	\$ 828,590
5020	Longevity	8,300	8,587	7,750
5030	Overtime	37,193	55,000	55,000
5040	Insurance	144,200	137,900	163,391
5050	Social Security	10,304	16,185	18,533
5070	Uniforms	14,679	23,520	23,520
5080	Termination Pay	-	22,229	22,267
5090	Worker's Compensation	18,305	21,500	21,500
5110	Retirement	119,322	129,484	148,265
5120	Special Qualification Pay	15,463	12,750	13,050
	<i>SUB-TOTAL</i>	<u>\$ 1,066,278</u>	<u>\$ 1,137,864</u>	<u>\$ 1,301,866</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 1,344	\$ 3,500	\$ 3,500
5240	Chemicals	916	500	500
5280	Fuel/Oil/Lubricants	25,267	30,000	30,000
5290	Household & Institutional	4,045	3,000	3,000
5310	Building Materials	669	-	-
5340	Motor Vehicle Repair Material	14,502	10,000	10,000
5350	Equipment Repair & Maintenance	17,372	29,966	29,966
5360	Miscellaneous Repair & Maintenance	41,401	25,000	25,000
5370	Soft Goods	-	22,000	22,000
	<i>SUB-TOTAL</i>	<u>\$ 105,516</u>	<u>\$ 123,966</u>	<u>\$ 123,966</u>
<i>CONTRACTUAL SERVICES</i>				
5540	Legal	\$ -	\$ 2,500	\$ 2,500
5550	Medical	-	500	500
5570	Telephone	9,623	6,000	6,000
5580	Postage	323	500	500
5590	Travel	5,565	5,000	5,000
5610	Printing & Binding	252	-	-
5630	Gas	3,155	2,000	2,000
5640	Electricity	9,474	10,000	10,000
5660	Equipment Repair & Maintenance	12,436	10,000	10,000
5665	Information Technology	-	-	16,516
5710	Dues/Subscriptions/Memberships	5,348	5,000	5,000
5760	Rental Equipment	73,464	99,828	88,250
5770	Miscellaneous Contracted Services	26,147	25,000	25,000
	<i>SUB-TOTAL</i>	<u>\$ 145,787</u>	<u>\$ 166,328</u>	<u>\$ 171,266</u>
<i>CAPITAL OUTLAY</i>				
5830	Improvements Other Than Buildings	\$ -	\$ 20,000	\$ 36,000
5840	Machinery & Equipment	-	14,000	35,000
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ 34,000</u>	<u>\$ 71,000</u>
	<i>GRAND TOTAL</i>	<u>\$ 1,317,581</u>	<u>\$ 1,462,158</u>	<u>\$ 1,668,098</u>

STREETS & SIGNALS DEPARTMENT – 01-10

2015-2016



01-10 STREETS AND SIGNALS

	ACTUAL <u>2013-2014</u>	BUDGET <u>2014-2015</u>	BUDGET <u>2015-2016</u>
Personal Services	\$374,938	\$430,873	\$437,026
Supplies	197,159	217,840	217,800
Contractual Services	317,277	354,724	356,338
Capital Outlay	<u>-</u>	<u>-</u>	<u>11,100</u>
TOTAL	<u>\$889,374</u>	<u>\$1,003,437</u>	<u>\$1,022,264</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	2013-2014		Estimated	Targeted
	Projected	Actual	2014-2015	2015-2016
Outputs	Hours		Hours	Hours
Street Sweeping	800	682	800	800
Alley Grading	75	58	75	75
Pavement Patching	1,300	900	1,300	1,300
Drainage ways Cleaned	300	56	300	300
Mowing City Lots	600	988	600	600
Bridges and Culverts Cleaned	75	22	75	75
Street Name Signs Worked	575	270	575	575
Traffic Control Signs Worked	250	160	250	250
Alleys Graveled	225	6	225	225
Seal Coating (Liquid Asphalt)	375	264	375	375
Crosswalks Painted	75	172	75	75
Demolition-Debris to Landfill	275	334	275	275
Dirt Work at Landfill	125	165	125	125
Dirt Work at Golf Course	50	64	50	50
Mowing/Dirt Work at Cemetery	1,250	1,099	1,250	1,250
Swimming Pool Maintenance	200	0	200	200
Haul Dirt for Water Distribution	25	0	25	25
Equipment Maintenance	325	232	325	325
Airport Grounds Maintenance	10	78	10	10
Lake Dam Maintenance	375	0	375	375
Mowing/Dirt Work at Parks	1,800	486	1,800	1,800
Brush/Debris Pickup in Alleys	1,350	1,291	1,350	1,350
Attend School	30	0	30	30
Clean Shop Building	78	58	78	78
City-Wide Clean Up	200	32	200	200
Working Rock Deliver by Vulcan	170	32	170	170
Tree Trimming by Street Signs	370	332	370	370

Statistics

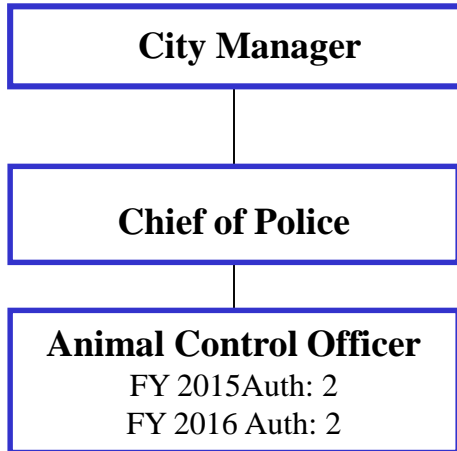
Area of Sweetwater	9.91 sq. miles
Paved streets	84.76 miles
Unpaved streets	0 miles
Unopened streets	15 miles
Paved alleys	6.38 miles
Unpaved alleys	52.79 miles
Unopened alleys	15 miles
Storm sewers	5 miles
Street lights: Mercury vapor	816
Traffic control signs	1,152
Crosswalk-stripped Intersections	39
Bridges	17
Street name signs	560

01-10 STREETS & SIGNALS

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 223,692	\$ 255,659	\$ 264,096
5020	Longevity	4,999	5,674	6,119
5030	Overtime	1,718	3,350	3,350
5040	Insurance	69,389	73,450	73,142
5050	Social Security	15,990	20,248	20,928
5070	Uniforms	1,426	2,000	2,000
5090	Worker's Compensation	10,946	17,000	17,000
5110	Retirement	46,778	53,492	50,391
	<i>SUB-TOTAL</i>	<u>\$ 374,938</u>	<u>\$ 430,873</u>	<u>\$ 437,026</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 194	\$ 300	\$ 300
5240	Chemicals	2,087	3,540	3,500
5280	Fuel/Oil/Lubricants	23,039	25,000	25,000
5290	Household & Institutional	638	1,000	1,000
5340	Motor Vehicle Repair Material	5,684	8,000	8,000
5350	Equipment Repair & Maintenance	13,177	10,000	10,000
5360	Miscellaneous Repair & Maintenance	152,340	170,000	170,000
	<i>SUB-TOTAL</i>	<u>\$ 197,159</u>	<u>\$ 217,840</u>	<u>\$ 217,800</u>
<i>CONTRACTUAL SERVICES</i>				
5570	Telephone	\$ 846	\$ 1,000	\$ 1,000
5640	Electricity	165,631	166,000	170,000
5660	Equipment Repair & Maintenance	19,905	30,000	30,000
5710	Dues/Subscriptions/Memberships	220	220	220
5760	Rental Equipment	105,360	127,504	125,118
5770	Miscellaneous Contracted Services	25,315	30,000	30,000
	<i>SUB-TOTAL</i>	<u>\$ 317,277</u>	<u>\$ 354,724</u>	<u>\$ 356,338</u>
<i>CAPITAL OUTLAY</i>				
5840	Machinery & Equipment	\$ -	\$ -	\$ 11,100
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,100</u>
	<i>GRAND TOTAL</i>	<u>\$ 889,374</u>	<u>\$ 1,003,437</u>	<u>\$ 1,022,264</u>

ANIMAL CONTROL DEPARTMENT – 01-11 2015-2016



01-11 ANIMAL CONTROL

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$ 93,587	\$ 96,175	\$ 103,248
Supplies	20,741	16,500	20,000
Contractual Services	26,441	18,800	22,273
Capital Outlay	<u>9,119</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$149,888</u>	<u>\$131,475</u>	<u>\$145,521</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

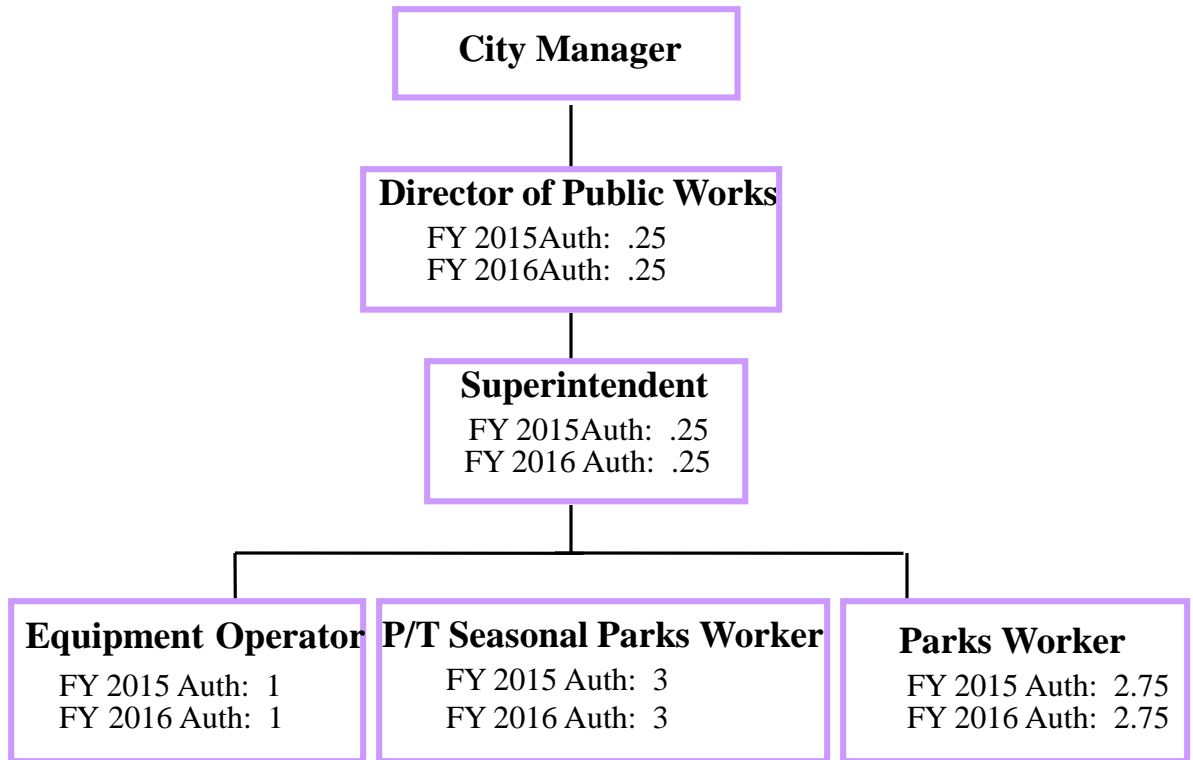
Indicators	2013-2014		Estimated	Targeted
	<u>Projected</u>	<u>Actual</u>	<u>2014-2015</u>	<u>2015-2016</u>
1. General animal control statistics:				
Number of citizen calls	2,100	3,170	2,800	3,200
Number of dogs and cats impounded	710	687	780	700
Number of animals euthanized	400	397	300	400
Number of citations issued or cases filed in Court	45	70	40	70
2. Number of dead animals picked up	475	310	450	300
3. Rabies/disease prevention statistics:.				
Number of animal bite cases where animal was not apprehended	4	7	6	7
Number of animal impounded for observation of rabies or other diseases	27	30	30	30
Number of people having to take anti-rabies regimen	0	0	0	0
Number of skunks collected	12	45	25	40
Number of rattlesnakes collected	0	3	2	3
Other animals collected	32	23	5	20
Animals adopted	125	59	150	100
4. Animals Transferred to other agency	0	116	60	75

01-11 ANIMAL CONTROL
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 53,397	\$ 61,040	\$ 64,179
5020 Longevity	330	360	525
5030 Overtime	3,979	2,400	2,400
5040 Insurance	18,632	13,300	17,350
5050 Social Security	3,973	4,881	5,133
5070 Uniforms	625	300	300
5090 Worker's Compensation	949	1,000	1,000
5110 Retirement	11,702	12,894	12,361
<i>SUB-TOTAL</i>	<u>\$ 93,587</u>	<u>\$ 96,175</u>	<u>\$ 103,248</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 119	\$ 200	\$ 200
5280 Fuel/Oil/Lubricants	4,132	4,500	4,500
5290 Household & Institutional	1,575	2,300	2,300
5340 Motor Vehicle Repair Material	467	3,000	3,000
5360 Miscellaneous Repair & Maintenance	14,448	6,500	10,000
<i>SUB-TOTAL</i>	<u>\$ 20,741</u>	<u>\$ 16,500</u>	<u>\$ 20,000</u>
<i>CONTRACTUAL SERVICES</i>			
5570 Telephone	\$ 1,728	\$ 1,000	\$ 1,300
5590 Travel	19	800	800
5610 Printing & Binding	588	500	500
5640 Electricity	11,624	3,000	5,200
5660 Equipment Repair & Maintenance	1,553	4,000	2,000
5665 Information Technology	-	-	1,453
5710 Dues/Subscriptions/Memberships	100	100	100
5760 Rental Equipment	6,205	7,400	7,920
5770 Miscellaneous Contracted Services	4,624	2,000	3,000
<i>SUB-TOTAL</i>	<u>\$ 26,441</u>	<u>\$ 18,800</u>	<u>\$ 22,273</u>
<i>CAPITAL OUTLAY</i>			
5830 Improvements Other Than Buildings	\$ 9,119	\$ -	\$ -
<i>SUB-TOTAL</i>	<u>\$ 9,119</u>	<u>\$ -</u>	<u>\$ -</u>
<i>GRAND TOTAL</i>	<u><u>\$ 149,888</u></u>	<u><u>\$ 131,475</u></u>	<u><u>\$ 145,521</u></u>

PARKS & RECREATION DEPARTMENT – 01-13

2015-2016



01-13 PARKS AND RECREATION

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$256,606	\$300,464	\$314,939
Supplies	46,491	83,000	62,800
Contractual Services	167,128	147,894	143,588
Capital Outlay	<u>-</u>	<u>-</u>	<u>11,450</u>
TOTAL	<u>\$470,225</u>	<u>\$531,358</u>	<u>\$532,777</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	2013-2014		Estimated	Targeted
	Projected	Actual	2014-2015	2015-2016
1. Number of man-hours for mowing facilities				
a. Newman Park	1,200	1,004	1,200	1,200
b. Fraley Park	300	184	300	300
c. Jones Park	150	94	150	150
d. Booker T. Washington Park	40	30	40	40
e. Lake Sweetwater Recreation Area	600	308	600	600
2. Number of fertilizer and/or herbicide applications	3	2	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	325	400	400
b. Fraley Park	150	303	150	150
c. Jones Park	100	152	100	100
d. Booker T. Washington Park	50	130	50	50
e. Lake Sweetwater Recreation Area	200	314	200	200
6. Number of man-hours cleaning restrooms at park facilities.	150	90	150	150
7. Number of man-hours painting amenities at park facilities.	150	452	150	150

01-13 PARKS & RECREATION

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 153,137	\$ 173,239	\$ 179,913
5020	Longevity	1,819	1,789	2,074
5030	Overtime	1,871	2,500	2,500
5040	Insurance	38,285	45,400	54,285
5050	Social Security	12,360	15,329	15,862
5060	Temporary Hire	12,637	22,478	22,478
5070	Uniforms	1,344	1,700	1,700
5090	Worker's Compensation	1,873	1,700	1,700
5100	Unemployment Compensation	904	-	-
5110	Retirement	32,001	35,954	34,052
5120	Special Qualification Pay	375	375	375
	<i>SUB-TOTAL</i>	<u>\$ 256,606</u>	<u>\$ 300,464</u>	<u>\$ 314,939</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 142	\$ 1,000	\$ 300
5240	Chemicals	147	5,000	3,500
5280	Fuel/Oil/Lubricants	18,785	25,000	25,000
5290	Household & Institutional	262	1,000	1,000
5340	Motor Vehicle Repair Material	2,137	3,000	3,000
5350	Equipment Repair & Maintenance	13,568	10,000	10,000
5360	Miscellaneous Repair & Maintenance	11,450	38,000	20,000
	<i>SUB-TOTAL</i>	<u>\$ 46,491</u>	<u>\$ 83,000</u>	<u>\$ 62,800</u>
<i>CONTRACTUAL SERVICES</i>				
5530	Engineering/Architectural	\$ -	\$ 5,000	\$ 5,000
5540	Legal	33,377	2,000	2,000
5570	Telephone	897	800	800
5590	Travel	-	600	600
5610	Printing & Binding	-	500	500
5620	Water	2,095	1,000	2,100
5630	Gas	476	500	500
5640	Electricity	47,494	45,000	45,000
5660	Equipment Repair & Maintenance	46,602	50,000	50,000
5710	Dues/Subscriptions/Memberships	200	500	200
5760	Rental Equipment	26,072	31,994	26,888
5770	Miscellaneous Contracted Services	9,915	10,000	10,000
	<i>SUB-TOTAL</i>	<u>\$ 167,128</u>	<u>\$ 147,894</u>	<u>\$ 143,588</u>
<i>CAPITAL OUTLAY</i>				
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ 11,450
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,450</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 470,225</u></u>	<u><u>\$ 531,358</u></u>	<u><u>\$ 532,777</u></u>

01-14 COMMUNITY/SOCIAL SERVICE AGENCIES

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
Contractual Services	<u>\$63,318</u>	<u>\$64,250</u>	<u>\$64,400</u>
TOTAL	<u>\$63,318</u>	<u>\$64,250</u>	<u>\$64,400</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.



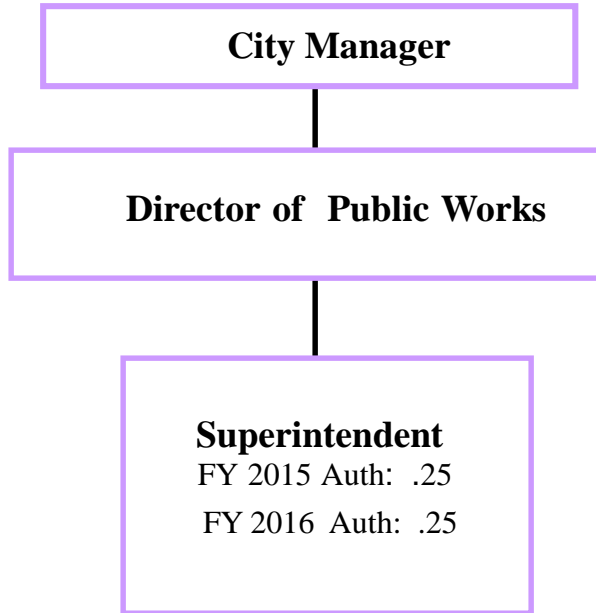
MUNICIPAL AUDITORIUM

01-14 COMMUNITY/SOCIAL SERVICE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>CONTRACTUAL SERVICES</i>				
5780	Contributions to Other Agencies	\$ 63,318	\$ 64,250	\$ 64,400
	<i>SUB-TOTAL</i>	<u>\$ 63,318</u>	<u>\$ 64,250</u>	<u>\$ 64,400</u>
	 <i>GRAND TOTAL</i>	 <u>\$ 63,318</u>	 <u>\$ 64,250</u>	 <u>\$ 64,400</u>
	Auditorium Board	\$ 6,318	\$ 6,250	\$ 6,400
	Library	34,500	35,500	35,500
	Health Department	15,000	15,000	15,000
	Pioneer Museum	7,500	7,500	7,500
		<u>\$ 63,318</u>	<u>\$ 64,250</u>	<u>\$ 64,400</u>



**GOLF COURSE DEPARTMENT – 01-15
2015-2016**



01-15 GOLF COURSE

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$18,456	\$19,848	\$20,165
Supplies	2,436	10,000	10,000
Contractual Services	51,772	57,248	57,308
Capital Outlay	<u>15,477</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$88,141</u>	<u>\$87,096</u>	<u>\$87,473</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	<u>2013-2014</u>		<u>Estimated</u>	<u>Targeted</u>
	<u>Projected</u>	<u>Actual</u>	<u>2014-2015</u>	<u>2015-2016</u>
1. Total number of rounds played	5,000	3,956	5,000	5,000
2. Rounds played by members	1,500	2,036	1,500	1,500
3. Rounds played by guests	3,500	1,920	3,500	3,500
4. Number of memberships	60	60	60	60

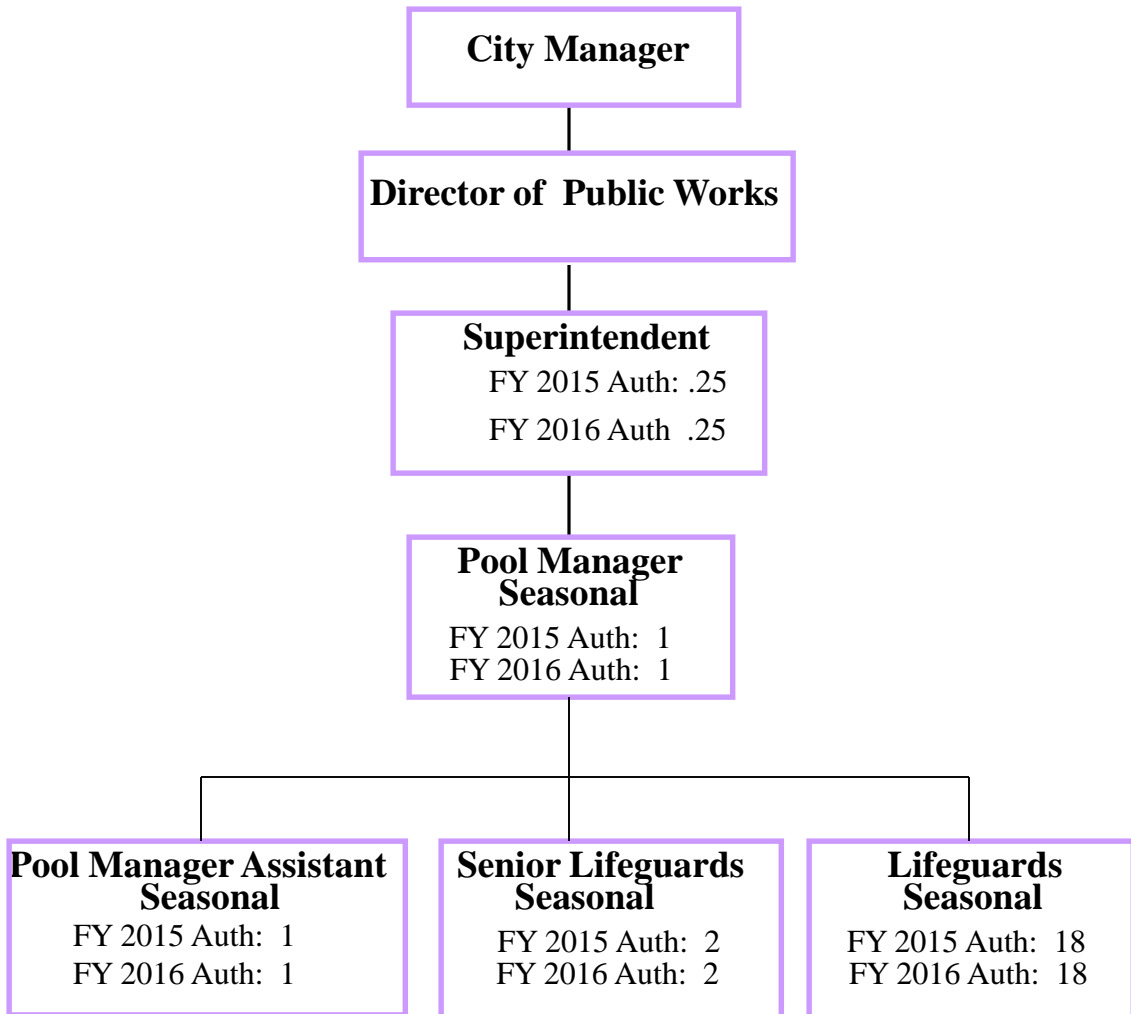
Objectives

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>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
PERSONAL SERVICES				
5010	Salaries	\$ 12,201	\$ 12,994	\$ 13,423
5020	Longevity	184	199	214
5040	Insurance	2,154	2,500	2,500
5050	Social Security	915	1,038	1,072
5110	Retirement	2,627	2,742	2,581
5120	Special Qualification Pay	375	375	375
	SUB-TOTAL	<u>\$ 18,456</u>	<u>\$ 19,848</u>	<u>\$ 20,165</u>
SUPPLIES				
5330	Electrical Supplies	\$ 219	\$ -	\$ -
5350	Equipment Repair & Maintenance	251	5,000	5,000
5360	Miscellaneous Repair & Maintenance	1,966	5,000	5,000
	SUB-TOTAL	<u>\$ 2,436</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
CONTRACTUAL SERVICES				
5640	Electricity	\$ 15,414	\$ 16,000	\$ 16,000
5660	Golf Course Labor	5,123	10,000	10,000
5760	Rental Equipment	1,212	1,248	1,308
5770	Miscellaneous Contracted Services	30,023	30,000	30,000
	SUB-TOTAL	<u>\$ 51,772</u>	<u>\$ 57,248</u>	<u>\$ 57,308</u>
CAPITAL OUTLAY				
5840	Machinery & Equipment	\$ 15,477	\$ -	\$ -
	SUB-TOTAL	<u>\$ 15,477</u>	<u>\$ -</u>	<u>\$ -</u>
	GRAND TOTAL	<u><u>\$ 88,141</u></u>	<u><u>\$ 87,096</u></u>	<u><u>\$ 87,473</u></u>

SWIMMING POOL DEPARTMENT - 01-16 2015-2016



01-16 SWIMMING POOL

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$ 78,598	\$ 96,043	\$ 96,360
Supplies	22,195	28,720	32,320
Contractual Services	12,304	17,500	25,500
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$113,097</u>	<u>\$142,263</u>	<u>\$154,180</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	2013-2014		Estimated	Targeted
	Projected	Actual	2014-2015	2015-2016
1. Number of daily admission participants	9,000	6,569	9,000	9,000
2. Number of passes sold	20	0	20	20
3. Number of enrolled in swim classes	100	0	100	100
4. Number of private parties	80	90	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	4,731	6,000	6,000
8. Number of man-hours maintenance	600	396	600	600

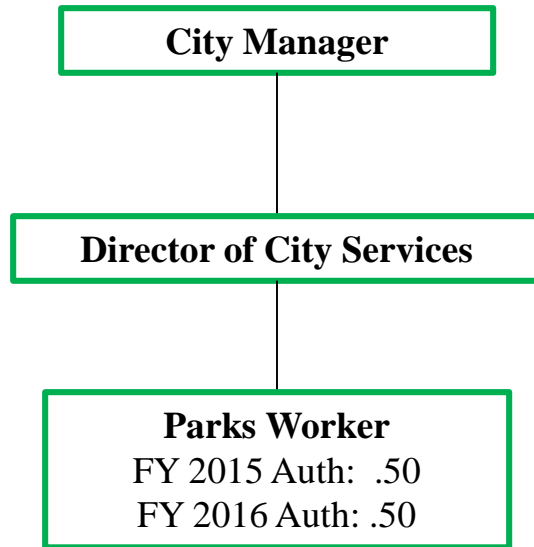
Future Planned Improvements

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>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 12,201	\$ 12,994	\$ 13,423
5020	Longevity	184	199	214
5040	Insurance	2,154	2,500	2,500
5050	Social Security	4,869	6,076	6,110
5060	Temporary Hire	51,694	65,857	65,857
5090	Worker's Compensation	4,494	5,300	5,300
5110	Retirement	2,627	2,742	2,581
5120	Special Qualification Pay	375	375	375
	<i>SUB-TOTAL</i>	<u>\$ 78,598</u>	<u>\$ 96,043</u>	<u>\$ 96,360</u>
<i>SUPPLIES</i>				
5240	Chemicals	\$ 15,389	\$ 16,720	\$ 16,720
5290	Household & Institutional	5,036	2,000	5,600
5360	Miscellaneous Repair & Maintenance	1,770	10,000	10,000
	<i>SUB-TOTAL</i>	<u>\$ 22,195</u>	<u>\$ 28,720</u>	<u>\$ 32,320</u>
<i>CONTRACTUAL SERVICES</i>				
5570	Telephone	\$ 422	\$ 1,000	\$ 1,000
5640	Electricity	5,817	6,500	6,500
5660	Equipment Repair & Maintenance	5,880	5,000	5,000
5770	Miscellaneous Contracted Services	185	5,000	13,000
	<i>SUB-TOTAL</i>	<u>\$ 12,304</u>	<u>\$ 17,500</u>	<u>\$ 25,500</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 113,097</u></u>	<u><u>\$ 142,263</u></u>	<u><u>\$ 154,180</u></u>

**AIRPORT DEPARTMENT – 01-17
2015-2016**



01-17 AIRPORT

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$ 28,261	\$ 29,070	\$ 30,839
Supplies	150,958	143,969	164,019
Contractual Services	71,360	78,950	92,950
Capital Outlay	<u>6,500</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$257,079</u>	<u>\$251,989</u>	<u>\$287,808</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.

FCC Licenses Held

Expiration Date

Unicom 122.8 MHZ (KAJ2)	12-30-2018
NDB 275.51 KHZ	12-08-2017
AWOS 119.025 MHZ (KYV2)	01-06-2019
AWOS 453.1125 KHZ (WPNW385)	07-15-2024

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. The City continues to take advantage of grants provided by the Texas Department of Transportation Aviation Division. Routine Airport Maintenance Program (RAMP) grants are utilized annually to offset airdrome systems maintenance by 50%. For large airdrome system improvements or maintenance, the City utilizes Texas Aviation Capital Improvement Program (CIP) grants. The City has requested a CIP grant for Fiscal Year 2017-2018 with an estimated local match of 14.7%. The request included fueling system upgrades, perimeter game fencing, electrical system upgrades, pavement crack seal, rejuvenation and restriping.

Indicators	2013-2014		Estimated	Targeted
	<u>Projected</u>	<u>Actual</u>	<u>2014-2015</u>	<u>2015-2016</u>
1. Man-hours spent on pavement maintenance program	12	0	16	12
2. Man-hours spent mowing	200	462	400	400
3. Man-hours spent on repairs or improvements to hangars and other buildings	50	76	32	80
4. Man-hours spent sweeping paved areas	24	8	24	24

01-17 MUNICIPAL AIRPORT
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 17,638	\$ 18,183	\$ 18,783
5020 Longevity	853	883	913
5030 Overtime	346	300	300
5040 Insurance	4,308	4,309	5,653
5050 Social Security	1,293	1,481	1,507
5110 Retirement	3,823	3,914	3,683
<i>SUB-TOTAL</i>	<u>\$ 28,261</u>	<u>\$ 29,070</u>	<u>\$ 30,839</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 52	\$ -	\$ 50
5230 Aviation Fuel Purchases	142,945	130,000	150,000
5240 Chemicals	-	3,969	3,969
5360 Miscellaneous Repair & Maintenance	7,961	10,000	10,000
<i>SUB-TOTAL</i>	<u>\$ 150,958</u>	<u>\$ 143,969</u>	<u>\$ 164,019</u>
<i>CONTRACTUAL SERVICES</i>			
5560 Other Professional	\$ 12,480	\$ 12,480	\$ 12,480
5570 Telephone	1,333	1,700	1,700
5640 Electricity	6,927	6,500	7,269
5660 Equipment Repair & Maintenance	3,840	4,000	5,500
5665 Technology Information	-	-	2,705
5680 FBO Fuel Markup	25,714	35,000	35,000
5760 Rental Equipment	484	-	-
5770 Miscellaneous Contracted Services	20,582	19,270	28,296
<i>SUB-TOTAL</i>	<u>\$ 71,360</u>	<u>\$ 78,950</u>	<u>\$ 92,950</u>
<i>CAPITAL OUTLAY</i>			
5840 Machinery & Equipment	\$ 6,500	\$ -	\$ -
<i>SUB-TOTAL</i>	<u>\$ 6,500</u>	<u>\$ -</u>	<u>\$ -</u>
<i>GRAND TOTAL</i>	<u><u>\$ 257,079</u></u>	<u><u>\$ 251,989</u></u>	<u><u>\$ 287,808</u></u>

01-18 NON-DEPARTMENTAL

	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016
Personal Services	\$ 222,661	\$ 217,110	\$ 220,158
Supplies	16,446	13,000	13,500
Contractual Services	267,070	237,100	252,100
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Sub-Total	<u>506,177</u>	<u>467,210</u>	<u>485,758</u>
Transfers Out	<u>602,210</u>	<u>540,000</u>	<u>607,000</u>
TOTAL	<u>\$1,108,387</u>	<u>\$1,007,210</u>	<u>\$1,092,758</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>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
PERSONAL SERVICES			
5010	Salaries	\$ 150,866	\$ 145,514
5040	Insurance	21,931	22,700
5050	Social Security	11,420	11,614
5090	Worker's Compensation	236	300
5110	Retirement	31,908	30,682
5130	Special Allowance	6,300	6,300
	SUB-TOTAL	<u>\$ 222,661</u>	<u>\$ 217,110</u>
SUPPLIES			
5210	Office Supplies	\$ 5,472	\$ 5,000
5280	Fuel/Oil/Lubricants	2	-
5290	Household & Institutional	3,103	3,000
5310	Building Materials	355	-
5340	Motor Vehicle Repair Material	80	-
5350	Equipment Repair & Maintenance	450	500
5360	Miscellaneous Repair & Maintenance	6,984	4,500
	SUB-TOTAL	<u>\$ 16,446</u>	<u>\$ 13,000</u>
CONTRACTUAL SERVICES			
5530	Engineering/Architectural	\$ 15,262	\$ 4,000
5540	Legal	1,953	3,000
5570	Telephone	13,051	12,000
5580	Postage	12,306	15,000
5590	Travel	1,241	-
5610	Printing & Binding	1,711	-
5630	Gas	1,260	1,100
5640	Electricity	6,769	10,000
5650	Building Repair & Maintenance	22,819	5,000
5660	Equipment Repair & Maintenance	18,602	15,000
5710	Dues/Subscriptions/Memberships	502	-
5750	Insurance	146,258	150,000
5770	Miscellaneous Contracted Services	25,336	22,000
	SUB-TOTAL	<u>\$ 267,070</u>	<u>\$ 237,100</u>
OTHER FINANCING USES			
5990	Transfers Out	\$ 602,210	\$ 540,000
	SUB-TOTAL	<u>\$ 602,210</u>	<u>\$ 540,000</u>
	GRAND TOTAL	<u><u>\$ 1,108,387</u></u>	<u><u>\$ 1,007,210</u></u>
			<u><u>\$ 1,092,758</u></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 2015-2016 BUDGET**

Anticipated revenues for the Senior Nutrition Activities Program (S.N.A.P.) total \$449,444, a 1.6% increase 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 2015</u>
Intergovernmental	\$220,444	49.0%	\$ (10,056)
Miscellaneous	44,000	9.8%	2,000
Transfers In	<u>185,000</u>	<u>41.2%</u>	<u>15,000</u>
Total	<u>\$449,444</u>	<u>100.0%</u>	<u>\$ 6,944</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 2016 will amount to 49%. 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 \$185,000 in FY 2016 from the General Fund.

Expenditures for S.N.A.P. total \$439,153 for FY 2016, an increase of \$411 over FY 2015. 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 2015</u>
Personal Services	\$258,373	58.8%	\$ (5,191)
plies	131,850	30%	500
Contractual Services	48,930	11.1%	10,102
Capital Outlay	<u>-</u>	<u>0.0%</u>	<u>(5,000)</u>
Total	<u>\$439,153</u>	<u>100.0%</u>	<u>\$ 411</u>

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

**SPECIAL REVENUE FUND
 SENIOR NUTRITION ACTIVITIES PROGRAM (SNAP) SUMMARY
 2015-2016 BUDGET**

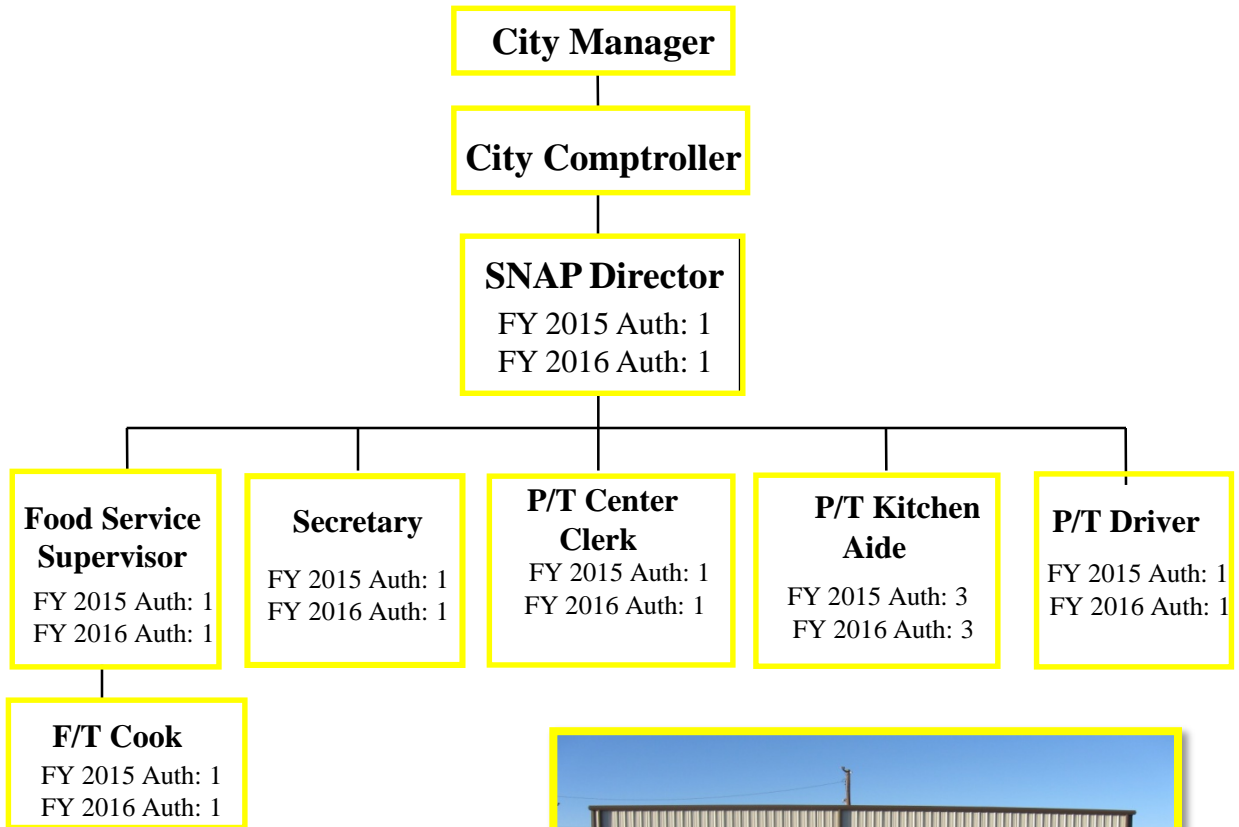
	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
UNDESIGNATED FUND BALANCE OCTOBER 1	\$ 11,690	\$ 11,007	\$ 14,765
REVENUES			
Intergovernmental	240,906	230,500	220,444
Miscellaneous	<u>41,348</u>	<u>42,000</u>	<u>44,000</u>
TOTAL	<u>\$ 282,254</u>	<u>\$ 272,500</u>	<u>\$ 264,444</u>
EXPENDITURES			
Personal Services	\$ 235,648	\$ 263,564	\$ 258,373
Supplies	129,367	131,350	131,850
Contractual Services	67,377	38,828	48,930
Capital Outlay	<u>9,545</u>	<u>5,000</u>	<u>-</u>
TOTAL	<u>\$ 441,937</u>	<u>\$ 438,742</u>	<u>\$ 439,153</u>
Transfers In	159,000	170,000	185,000
UNDESIGNATED FUND BALANCE SEPTEMBER 30	<u>\$ 11,007</u>	<u>\$ 14,765</u>	<u>\$ 25,056</u>

**25-25 SENIOR NUTRITION ACTIVITIES PROGRAM
REVENUE AND OTHER FINANCING SOURCES
2015-2016 BUDGET**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
INTERGOVERNMENTAL			
4510 Grant-WCTCOG	\$ 47,502	\$ 45,500	\$ 47,500
4530 Grant-Tex Dept of Human Services	180,791	185,000	107,944
4540 Grant-Tex Dept of Agriculture	6,298	-	5,000
4550 Grant-Nolan County	780	-	-
4560 STAR+Medicaid	5,535	-	60,000
Sub-Total	<u>\$ 240,906</u>	<u>\$ 230,500</u>	<u>\$ 220,444</u>
MISCELLANEOUS			
4720 Contributions	\$ 18,848	\$ 20,000	\$ 20,000
4735 Memorial Donations	3,793	4,000	6,000
4745 Local Fund Raisers	10,832	10,000	10,000
4770 Miscellaneous Revenue	7,875	8,000	8,000
Sub-Total	<u>\$ 41,348</u>	<u>\$ 42,000</u>	<u>\$ 44,000</u>
OTHER FINANCING SOURCES			
4920 Transfers In	<u>\$ 159,000</u>	<u>\$ 170,000</u>	<u>\$ 185,000</u>
Sub-Total	<u>\$ 159,000</u>	<u>\$ 170,000</u>	<u>\$ 185,000</u>
TOTAL	<u><u>\$ 441,254</u></u>	<u><u>\$ 442,500</u></u>	<u><u>\$ 449,444</u></u>

SENIOR NUTRITION ACTIVITIES PROGRAM DEPARTMENT – 25-25

2015-2016



25-25 SENIOR NUTRITION ACTIVITIES PROGRAM

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$235,648	\$ 263,564	\$ 258,373
Supplies	129,367	131,350	131,850
Contractual Services	67,377	38,828	48,930
Capital Outlay	<u>9,545</u>	<u>5,000</u>	<u>-</u>
TOTAL	<u>\$441,937</u>	<u>\$438,742</u>	<u>\$439,153</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 30 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. 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	2013-2014		Estimated	Targeted
	Projected	Actual	2014-2015	2015-2016
1. Number of minority participants (unduplicated)	175	133	175	130
2. Daily average meals served:				
a. Congregate	30	28	50	30
b. Home delivered	190	167	180	140
3. Number receiving supportive services				
a. Over 60	400	334	350	330
b. Under 60	100	108	75	70
4. Number of daily trips by van	0	0	0	0



25-25 SENIOR NUTRITION ACTIVITIES PROGRAM
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 136,763	\$ 145,782	\$ 146,934
5020 Longevity	2,770	2,785	2,785
5030 Overtime	227	200	200
5040 Insurance	23,093	26,700	24,000
5050 Social Security	12,677	14,449	14,449
5060 Temporary Hire	27,454	38,740	37,463
5090 Worker's Compensation	2,659	3,200	3,200
5110 Retirement	28,639	30,342	27,884
5130 Special Allowance	1,366	1,366	1,458
<i>SUB-TOTAL</i>	<u>\$ 235,648</u>	<u>\$ 263,564</u>	<u>\$ 258,373</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 4,864	\$ 1,000	\$ 1,000
5270 Food	94,099	100,000	100,000
5280 Fuel/Oil/Lubricants	928	2,000	2,000
5290 Household & Institutional	3,899	5,000	5,000
5340 Motor Vehicle Repair Material	116	1,000	1,000
5350 Equipment Repair & Maintenance	5,590	7,000	7,000
5360 Miscellaneous Repair & Maintenance	5,358	5,000	5,500
5370 Soft Goods	14,304	10,000	10,000
5390 Project Supplies	209	350	350
<i>SUB-TOTAL</i>	<u>\$ 129,367</u>	<u>\$ 131,350</u>	<u>\$ 131,850</u>
<i>CONTRACTUAL SERVICES</i>			
5570 Telephone	\$ 3,309	\$ 3,000	\$ 3,000
5590 Travel	1,862	2,000	3,000
5630 Gas	3,420	2,000	2,000
5640 Electricity	10,443	10,000	10,000
5660 Equipment Repair & Maintenance	7,163	5,000	5,000
5665 Technology Information	-	-	4,411
5680 Fund Raiser Expense	700	-	-
5730 Laundry & Other Sanitation Services	1,384	1,500	1,500
5760 Rental Equipment	4,032	4,128	4,344
5770 Miscellaneous Contracted Services	35,064	11,200	15,675
<i>SUB-TOTAL</i>	<u>\$ 67,377</u>	<u>\$ 38,828</u>	<u>\$ 48,930</u>
<i>CAPITAL OUTLAY</i>			
5840 Machinery & Equipment	\$ 9,545	\$ 5,000	\$ -
<i>SUB-TOTAL</i>	<u>\$ 9,545</u>	<u>\$ 5,000</u>	<u>\$ -</u>
<i>GRAND TOTAL</i>	<u>\$ 441,937</u>	<u>\$ 438,742</u>	<u>\$ 439,153</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 2015-2016 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
2015-2016 BUDGET**

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
UNDESIGNATED FUND BALANCE OCTOBER 1	\$ -	\$ -	\$ -
REVENUES			
Taxes	<u>614,979</u>	<u>450,000</u>	<u>550,000</u>
TOTAL	<u>\$ 614,979</u>	<u>\$ 450,000</u>	<u>\$ 550,000</u>
EXPENDITURES			
Contractual Services	<u>614,979</u>	<u>450,000</u>	<u>550,000</u>
TOTAL	<u>\$ 614,979</u>	<u>\$ 450,000</u>	<u>\$ 550,000</u>
UNDESIGNATED FUND BALANCE SEPTEMBER 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

27-27 HOTEL & MOTEL REVENUE

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
TAXES			
4050 Hotel/Motel Tax	\$ 614,979	\$ 450,000	\$ 550,000
TOTAL	<u>\$ 614,979</u>	<u>\$ 450,000</u>	<u>\$ 550,000</u>

27-27 HOTEL & MOTEL FUND

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Contractual Services	<u>\$614,979</u>	<u>\$450,000</u>	<u>\$550,000</u>
TOTAL	<u>\$614,979</u>	<u>\$450,000</u>	<u>\$550,000</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>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>CONTRACTUAL SERVICES</i>				
5770	Miscellaneous Contracted Services	\$ 614,979	\$ 450,000	\$ 550,000
	<i>GRAND TOTAL</i>	<u>\$ 614,979</u>	<u>\$ 450,000</u>	<u>\$ 550,000</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 2015-2016 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 2016 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 2016. 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 2015</u>
Charges for Services	\$ 6,000	12.5%	\$ 2,000
Miscellaneous	22,000	45.8%	-
Transfers In	<u>20,000</u>	<u>41.7%</u>	<u>-</u>
Total	<u>\$48,000</u>	<u>100.0%</u>	<u>\$ 2,000</u>

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2015</u>
Personal Services	\$34,506	75.2%	\$ 541
Supplies	8,200	17.8%	-
Contractual Services	<u>3,200</u>	<u>7.0%</u>	<u>(300)</u>
Total	<u>\$45,906</u>	<u>100.0%</u>	<u>\$ 241</u>

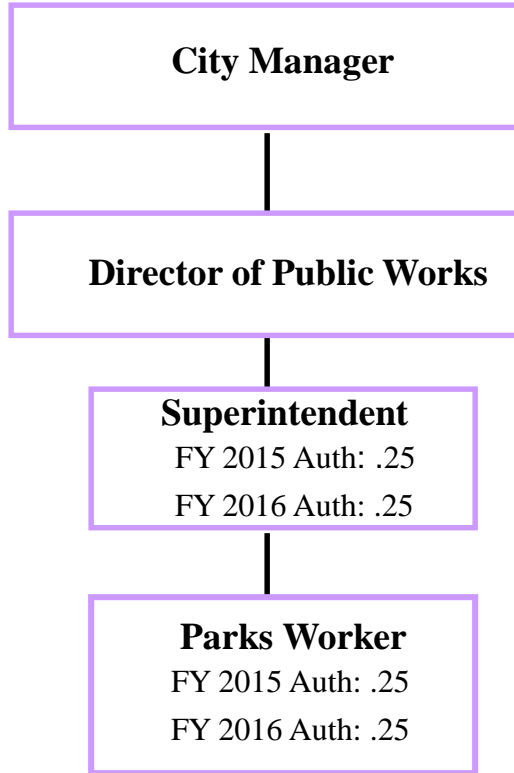
**SPECIAL REVENUE FUND
CEMETERY SUMMARY
2015-2016 BUDGET**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
RESERVED FUND BALANCE OCTOBER 1	\$ 1,151,193	\$ 1,177,458	\$ 1,177,793
REVENUES			
Charges for Services	1,250	4,000	6,000
Miscellaneous	<u>27,365</u>	<u>22,000</u>	<u>22,000</u>
TOTAL	<u>\$ 28,615</u>	<u>\$ 26,000</u>	<u>\$ 28,000</u>
EXPENDITURES			
Personal Services	\$ 32,585	\$ 33,965	\$ 34,506
Supplies	430	8,200	8,200
Contractual Services	<u>2,545</u>	<u>3,500</u>	<u>3,200</u>
TOTAL	<u>\$ 35,560</u>	<u>\$ 45,665</u>	<u>\$ 45,906</u>
Transfers In	33,210	20,000	20,000
RESERVED FUND BALANCE SEPTEMBER 30	<u>\$ 1,177,458</u>	<u>\$ 1,177,793</u>	<u>\$ 1,179,887</u>

**82-82 CEMETERY
REVENUE AND OTHER FINANCING SOURCES
2015-2016 BUDGET**

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
CHARGES FOR SERVICES			
4320 Interment Fee	<u>\$ 1,250</u>	<u>\$ 4,000</u>	<u>\$ 6,000</u>
Sub-Total	<u>\$ 1,250</u>	<u>\$ 4,000</u>	<u>\$ 6,000</u>
MISCELLANEOUS			
4750 Interest Revenue	\$ 2,765	\$ 3,000	\$ 3,000
4770 Miscellaneous Revenue-Donations	1,275	3,000	3,000
4810 Cemetery Lot Sales	<u>23,325</u>	<u>16,000</u>	<u>16,000</u>
Sub-Total	<u>\$ 27,365</u>	<u>\$ 22,000</u>	<u>\$ 22,000</u>
Transfers In	<u>33,210</u>	<u>20,000</u>	<u>20,000</u>
TOTAL	<u><u>\$ 61,825</u></u>	<u><u>\$ 46,000</u></u>	<u><u>\$ 48,000</u></u>

CEMETERY DEPARTMENT – 82-82 2015-2016



82-82 CEMETERY FUND

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$32,585	\$33,965	\$34,506
Supplies	430	8,200	8,200
Contractual Services	<u>2,545</u>	<u>3,500</u>	<u>3,200</u>
TOTAL	<u>\$35,560</u>	<u>\$45,665</u>	<u>\$45,906</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 284).

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>2013-2014</u>		<u>2014-2015</u>	<u>2015-2016</u>
	<u>Projected</u>	<u>Actual</u>	<u>Estimated</u>	<u>Targeted</u>
1. Number of man hours Spotting/policing graves	250	250	250	250
2. Number of sales of cemetery lots	65	59	65	65
3. Number of burials	140	110	140	140
4. Man hours for mowing	1,150	3,291	1,150	2,500

82-82 CEMETERY*ACCOUNT TREND SUMMARIES*

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 21,020	\$ 22,086	\$ 22,815
5020	Longevity	610	640	670
5030	Overtime	173	100	100
5040	Insurance	4,307	4,300	4,300
5050	Social Security	1,561	1,775	1,833
5110	Retirement	4,538	4,689	4,413
5120	Special Qualification Pay	376	375	375
	<i>SUB-TOTAL</i>	<u>\$ 32,585</u>	<u>\$ 33,965</u>	<u>\$ 34,506</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ -	\$ 200	\$ 200
5360	Miscellaneous Repair & Maintenance	430	8,000	8,000
	<i>SUB-TOTAL</i>	<u>\$ 430</u>	<u>\$ 8,200</u>	<u>\$ 8,200</u>
<i>CONTRACTUAL SERVICES</i>				
5580	Postage	\$ 54	\$ 400	\$ 100
5640	Electricity	115	100	100
5660	Equipment Repair & Maintenance	2,376	3,000	3,000
	<i>SUB-TOTAL</i>	<u>\$ 2,545</u>	<u>\$ 3,500</u>	<u>\$ 3,200</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 35,560</u></u>	<u><u>\$ 45,665</u></u>	<u><u>\$ 45,906</u></u>



ENTERPRISE FUNDS

Tabs In This Section

Page	169	Water & Wastewater Fund
Page	217	Emergency Medical Service
Page	227	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	60-47	- 2014 TWDB Wellfield Debt Service
Page 208	60-48	- 2015 Bond Refund Debt Service
Page 210	60-57	- 2011 Bond Refund Debt Service
Page 212	60-60	- 2007 Distribution System Debt Service
Page 214	60-61	- 2005 General Obligation Bond Refund Debt Service

WATER AND WASTEWATER FUND NARRATIVE FISCAL YEAR 2015-2016 BUDGET

Water and Wastewater Past Improvements

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 40 municipal water wells. Certificates of Obligation totaling approximately \$29,000,000 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.

Continuing 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. A 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.

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 2015-2016 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 realized interest savings of \$520,000 over the life of the new certificates.

In February 2014, The City of Sweetwater issued Texas Combination Tax and Surplus Revenue Certificates of Obligation in the amount of \$1,935,000 for the development of an additional six new water wells. Funding for these new wells was funded through the Texas Water Development Board – Drinking Water State Revolving Fund. The new wells were operational early in the FY 2015 to give relief to the existing wells and securing future water supplies.

In 2015, Series 2005 and 2007 Certificates of Obligation were refunded by the issuance of Series 2015 Refunding Certificates of Obligation. The City realized a savings of \$1.25 million over the life of the new certificates.

Water and Wastewater Future Improvements

The water system improvements discussed above were long overdue but today they required upgrades and rehabs to once again be operating at top efficiency. 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>
• Upgrade electrical panels in well fields	1 yr	\$ 150,000
• Membrane replacement at Water Treatment Plant	1 yr	\$ 1,900,000
• Construct new 750,000 gallon elevated storage tank and Create new pressure plane	2 yrs	\$ 1,726,000
• Remove existing elevated storage tank	2 yrs	\$ 80,000
• Replace water and wastewater lines	5 yrs	\$ 1,865,000
• Recoat Welded Steel Clear well at Water Treatment Plant	7 yrs	\$ 150,000

WATER AND WASTEWATER FUND NARRATIVE FISCAL YEAR 2015-2016 BUDGET

Anticipated revenues for the Water and Wastewater Fund total \$7,455,100, a decrease of \$675,000 or 8.3%, from the preceding year budget. The graph, page 176, showing Water and Wastewater revenue for the period Fiscal Years 2007 through 2016 reflects stabilization. During the period, water and wastewater rates were increased in FY 2007, FY 2010, and FY 2016.

Water sales (66.4%) and sewage treatment charges (30.1%) combined amount to 96.5% 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 and FY 2014. However, sales have remained high FY 2011 through FY 2013 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:

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2015</u>
Water Sales	\$4,950,000	66.4%	\$ (770,000)
Wastewater Charges	2,250,000	30.1%	50,000
Grant Revenues	-	0.0%	-
Tap Fees	123,000	1.7%	13,000
Penalties	50,000	0.7%	20,000
Miscellaneous	62,100	0.8%	12,000
Non-Operating	20,000	0.3%	-
Total	<u>\$7,455,100</u>	<u>100.0%</u>	<u>\$ (675,000)</u>

Expenses for the Water and Wastewater Fund total \$6,460,239 for FY 2016, an increase of 1.9% from FY 2015. The graph on page 39, Water and Wastewater Revenue & Expenses, Fiscal Years 2007-2016, depicts expenses since FY 07. A summary of expenses by department is found on page 178. Changes in levels of expenses for the individual departments over the preceding year are shown in the tabulation:

<u>Department</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2015</u>
Billing & Collections	\$ 990,034	15.3%	\$ (16,397)
Source of Supply	1,544,664	23.8%	144,672
Purification Plant	1,085,652	16.8%	60,770
Water Distribution	1,064,737	16.5%	60,475
Wastewater Collection	336,648	5.2%	728
Wastewater Treatment	1,056,355	16.4%	56,830
Debt Service	382,149	5.9%	(188,339)
Total	<u>\$ 6,460,239</u>	<u>100.0%</u>	<u>\$ 118,739</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 2016. 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
2015-2016 BUDGET**

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
RETAINED EARNINGS, UNRESERVED OCTOBER 1	\$ 17,433,956	\$ 18,080,525	\$ 19,869,125
RESERVED OCTOBER 1	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
REVENUES			
Charges for Services	6,925,989	8,030,000	7,323,000
Intergovernmental	-	-	-
Fines & Forfeitures	32,421	30,000	50,000
Miscellaneous	50,048	50,100	62,100
Sub-Total	<u>7,008,458</u>	<u>8,110,100</u>	<u>7,435,100</u>
Non-Operating	<u>17,626</u>	<u>20,000</u>	<u>20,000</u>
TOTAL	<u>\$ 7,026,084</u>	<u>\$ 8,130,100</u>	<u>\$ 7,455,100</u>
EXPENSES			
Personal Services	\$ 1,482,344	\$ 1,644,357	\$ 1,671,093
Supplies	589,252	589,850	658,625
Contractual Services	2,419,285	2,243,064	2,430,125
Doubtful Accounts	58,038	40,000	40,000
Depreciation	1,256,461	1,254,891	1,279,947
Sub-Total	<u>5,805,380</u>	<u>5,772,162</u>	<u>6,079,790</u>
Debt Service Interest	<u>574,135</u>	<u>569,338</u>	<u>380,449</u>
TOTAL	<u>\$ 6,379,515</u>	<u>\$ 6,341,500</u>	<u>\$ 6,460,239</u>
RETAINED EARNINGS, UNRESERVED SEPTEMBER 30	<u>\$ 18,080,525</u>	<u>\$ 19,869,125</u>	<u>\$ 20,863,986</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
2015-2016 BUDGET**

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
CHARGES FOR SERVICES			
4300 Water Sales	\$ 4,575,647	\$ 4,820,000	\$ 4,950,000
4301 Direct Well Field Sales	-	900,000	-
4310 Sewage Treatment Charges	2,241,090	2,200,000	2,250,000
4340 Water Taps	21,900	20,000	28,000
4350 Sewer Taps	3,250	10,000	10,000
4360 Collection Fees	84,102	80,000	85,000
Sub-Total	<u>\$ 6,925,989</u>	<u>\$ 8,030,000</u>	<u>\$ 7,323,000</u>
INTERGOVERNMENTAL			
4510 TXCDGP Grant	\$ -	\$ -	\$ -
Sub-Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FINES & FORFEITURES			
4610 Water & Sewer Penalty	\$ 32,421	\$ 30,000	\$ 50,000
Sub-Total	<u>\$ 32,421</u>	<u>\$ 30,000</u>	<u>\$ 50,000</u>
MISCELLANEOUS			
4770 Miscellaneous Revenue	\$ 23,225	\$ 25,000	\$ 35,000
4771 Sale of Assets	-	-	-
4790 Land Lease	26,855	25,000	27,000
4950 Cash Short/Over	(32)	100	100
Sub-Total	<u>\$ 50,048</u>	<u>\$ 50,100</u>	<u>\$ 62,100</u>
NON-OPERATING			
4750 Interest Revenue	\$ 17,626	\$ 20,000	\$ 20,000
Sub-Total	<u>\$ 17,626</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
TOTAL	<u><u>\$ 7,026,084</u></u>	<u><u>\$ 8,130,100</u></u>	<u><u>\$ 7,455,100</u></u>

WATER AND WASTEWATER FUND REVENUE ASSUMPTION

Water and Wastewater Sales- Budgeted water sales for 2016 are projected to decrease from FY 2015 because of City's reluctance to the sale of bulk water to oil and gas companies during severe drought conditions. However, FY 2016 water and wastewater revenue is expected to increase from the actual FY 2014 revenue due to a 15% rate increase.

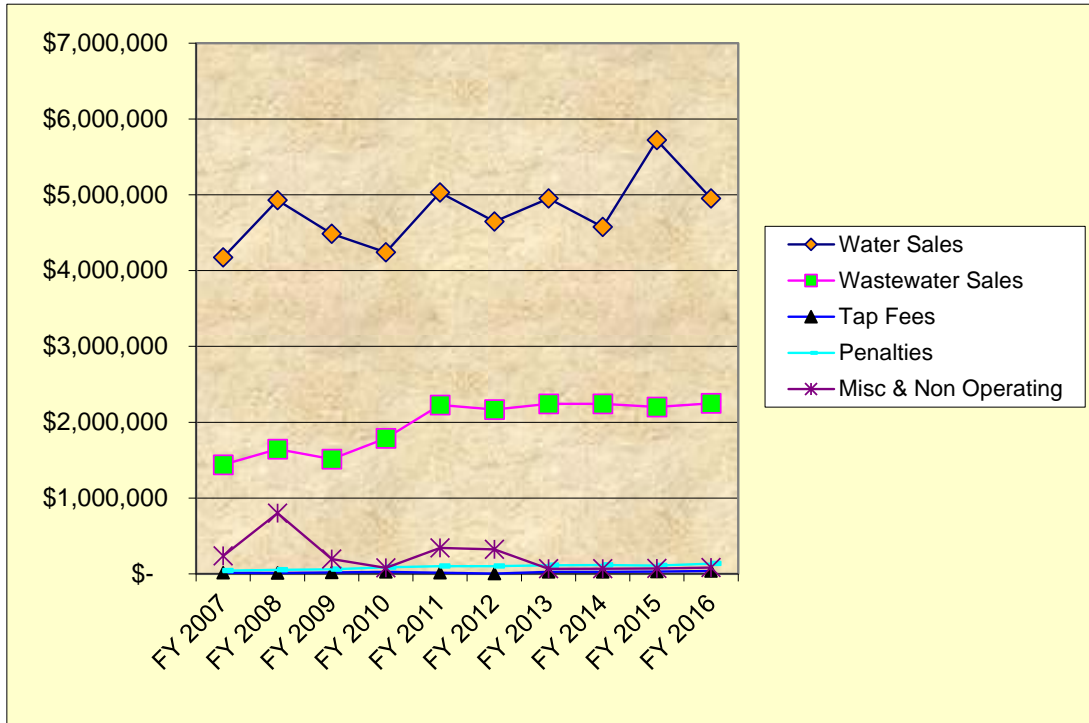
Non-Operating- Interest earned on investments is expected to remain low for 2016.

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 2007 - Fiscal Year 2016*



Description:

This graph shows the various sources of revenue from the Water & Wastewater fund. Actual revenues are reflected for FY 2007-2014 and budgeted figures are presented for FY 2015-2016. Water sales were projected to increase in FY 2015 due to bulk water sales to oil and gas companies. However, due to severe drought conditions, the bulk sales were never implemented. The FY 2016 Water sales are projected to increase from the previous years except for the FY 2015 due to a 15% rate increase to make up for a loss of a major commercial customer. 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**

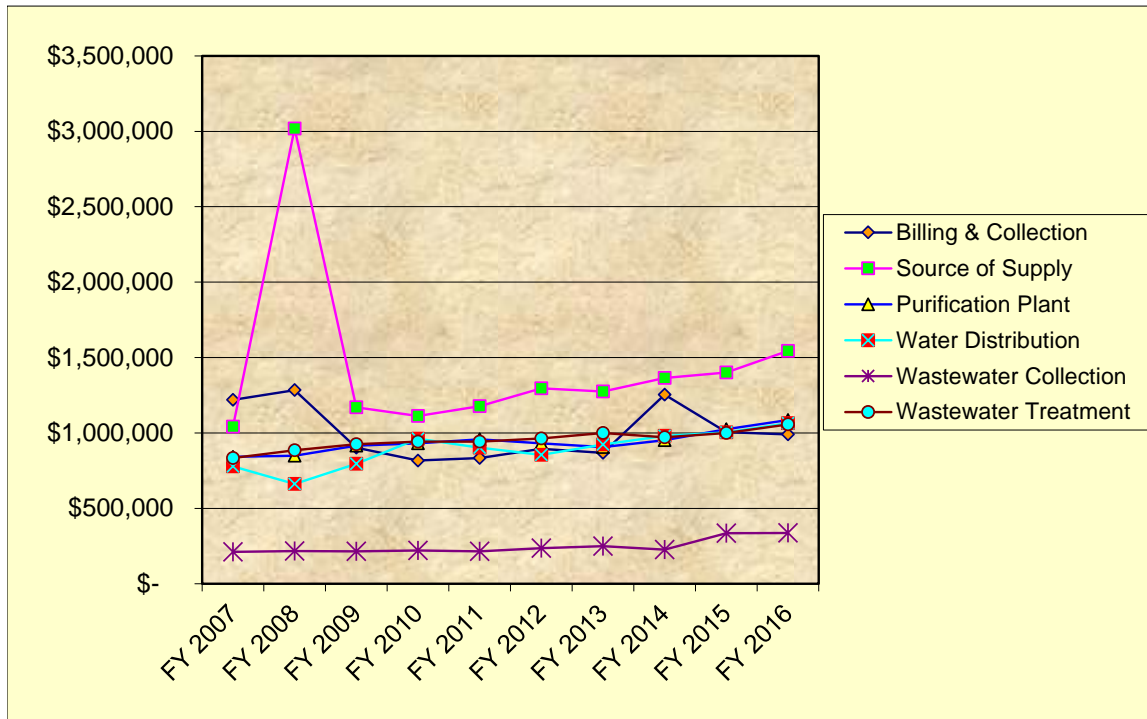
	ACTUAL <u>2013-2014</u>	BUDGET <u>2014-2015</u>	BUDGET <u>2015-2016</u>
Billing and Collections	\$1,254,696	\$1,006,431	\$990,034
Source of Supply	1,364,760	1,399,992	1,544,664
Purification Plant	951,589	1,024,882	1,085,652
Water Distribution	980,431	1,004,262	1,064,737
Wastewater Collection	226,275	335,920	336,648
Wastewater Treatment	970,729	999,525	1,056,355
Debt Service Interest & Fees	<u>631,035</u>	<u>570,488</u>	<u>382,149</u>
TOTAL	<u>\$6,379,515</u>	<u>\$6,341,500</u>	<u>\$6,460,239</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.

CITY OF SWEETWATER, TEXAS

Water & Wastewater Expense By Department

Fiscal Year 2007 - Fiscal Year 2016



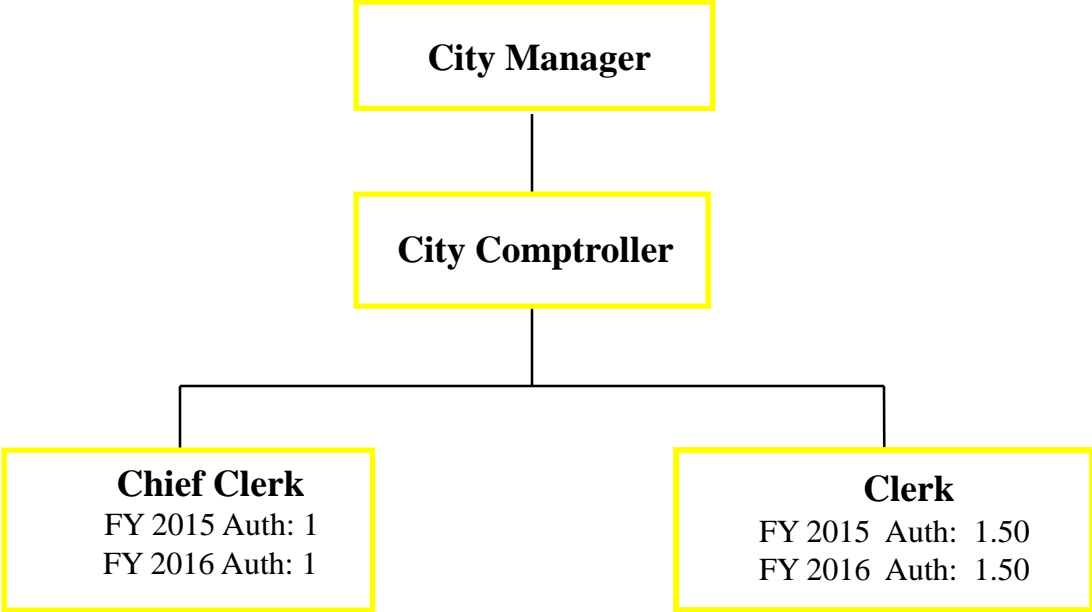
Description:

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 2007-2014 and budgeted figures are presented for 2015-2016.

WATER & WASTEWATER FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
PERSONAL SERVICES				
5010	Salaries	\$ 898,242	\$ 1,023,236	\$ 1,040,265
5020	Longevity	14,190	12,379	13,156
5030	Overtime	58,591	47,300	58,000
5040	Insurance	192,022	208,125	215,853
5050	Social Security	72,697	84,181	86,417
5060	Temporary Hire	979	-	-
5070	Uniforms	4,768	3,150	5,015
5080	Termination Pay	10,613	5,150	5,150
5090	Worker's Compensation	20,601	25,700	25,700
5100	Unemployment Compensation	-	400	400
5110	Retirement	198,841	222,393	208,078
5120	Special Qualification Pay	10,036	11,400	12,375
5130	Special Allowance	764	943	684
	SUB-TOTAL	<u>\$ 1,482,344</u>	<u>\$ 1,644,357</u>	<u>\$ 1,671,093</u>
SUPPLIES				
5210	Office Supplies	\$ 13,091	\$ 9,500	\$ 10,000
5240	Chemicals	130,621	128,400	132,775
5280	Fuel/Oil/Lubricants	53,720	57,000	61,000
5290	Household & Institutional	6,516	5,000	6,900
5310	Building Materials	114	-	-
5320	Plumbing Supplies	-	250	250
5330	Electrical Supplies	787	3,500	3,500
5340	Motor Vehicle Repair Material	13,642	13,500	17,000
5350	Equipment Repair & Maintenance	17,802	32,500	37,000
5360	Miscellaneous Repair & Maintenance	352,959	340,200	390,200
5380	Doubtful Account Expense	58,038	40,000	40,000
	SUB-TOTAL	<u>\$ 647,290</u>	<u>\$ 629,850</u>	<u>\$ 698,625</u>
CONTRACTUAL SERVICES				
5530	Engineering/Architectural	\$ 30,469	\$ 57,000	\$ 57,000
5540	Legal	16,536	27,000	27,000
5570	Telephone	21,335	21,000	23,000
5580	Postage	18,118	21,700	20,700
5590	Travel	4,013	11,500	11,500
5610	Printing & Binding	5,167	5,500	4,200
5620	Water	83,215	85,000	85,000
5630	Gas	6,643	4,700	4,700
5640	Electricity	635,953	570,000	645,000
5660	Equipment Repair & Maintenance	40,339	43,000	45,500
5665	Technology Information	-	-	43,769
5700	Judgements & Damages	602	1,000	-
5710	Dues/Subscriptions/Memberships	2,114	3,500	4,500
5720	Franchise Fee	192,576	243,903	223,653
5740	Administrative Tax	833,628	528,762	541,549
5750	Insurance	29,698	38,448	-
5760	Rental Equipment	210,571	258,901	112,354
5770	Miscellaneous Contracted Services	288,307	322,150	580,700
5790	Depreciation Expense	1,256,462	1,254,891	1,279,947
	SUB-TOTAL	<u>\$ 3,675,746</u>	<u>\$ 3,497,955</u>	<u>\$ 3,710,072</u>
CAPITAL OUTLAY				
5830	Improvements Other Than Buildings	\$ 2,683,070	\$ 165,000	\$ 210,000
5840	Machinery & Equipment	4,722	151,000	155,250
5914	Construction Cost	66,560	-	-
	SUB-TOTAL	<u>\$ 2,754,352</u>	<u>\$ 316,000</u>	<u>\$ 365,250</u>
DEBT SERVICE				
5960	Principal Retirement	\$ 1,295,000	\$ 1,425,000	\$ 1,440,000
5970	Interest Expense	561,371	541,864	410,264
5980	Fiscal Charges	12,764	27,474	(29,815)
	SUB-TOTAL	<u>\$ 1,869,135</u>	<u>\$ 1,994,338</u>	<u>\$ 1,820,449</u>
	GRAND TOTAL	<u>\$ 10,428,867</u>	<u>\$ 8,082,500</u>	<u>\$ 8,265,489</u>

BILLING & COLLECTIONS DEPARTMENT – 60-51
2015-2016



60-51 BILLING AND COLLECTIONS

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$108,616	\$147,561	\$130,820
Supplies	8,635	4,200	4,200
Contractual Services	1,077,204	812,665	812,221
Doubtful Account	58,038	40,000	40,000
Depreciation	<u>2,203</u>	<u>2,005</u>	<u>2,793</u>
Sub-Total	<u>1,254,696</u>	<u>1,006,431</u>	<u>990,034</u>
Capital Outlay	<u>4,722</u>	<u>-</u>	<u>7,750</u>
TOTAL	<u>\$1,259,418</u>	<u>\$1,006,431</u>	<u>\$997,784</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	2013-2014		Estimated 2014-2015	Targeted 2015-2016
	Projected	Actual		
Inputs				
1. Number of customer orders for start and termination processed	1,800	2,000	1,800	1,800
2. Number of utility bills prepared	55,000	59,000	55,000	55,000
Outputs				
1. % of customer orders for start and termination processed within one working day	100%	98%	100%	100%
2. % of utility bills without error	100%	99%	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			\$49.47
b. Commercial @ 10,000 Gals.	\$133.89			\$150.67
c. Commercial 4" meter @ 30,000 Gals.	\$380.03			\$423.86
2. Total revenue from customer billing - water	\$6,000,000			\$6,000,000

Top Ten Water Users for FY 2015

CONSUMER	ANNUAL CONSUMPTION (GALS)
City of Bronte	89,014,000
United States Gypsum Co.	84,233,000
Georgia Pacific	43,816,000
City of Roby	43,222,000
City of Trent	22,689,000
Sweetwater Housing Authority	11,597,000
Sweetwater Independent School District	9,077,000
Apple Creek Apartments	6,717,000
Sweetwater 76 Truck Stop	5,762,000
Days Inn	5,289,000

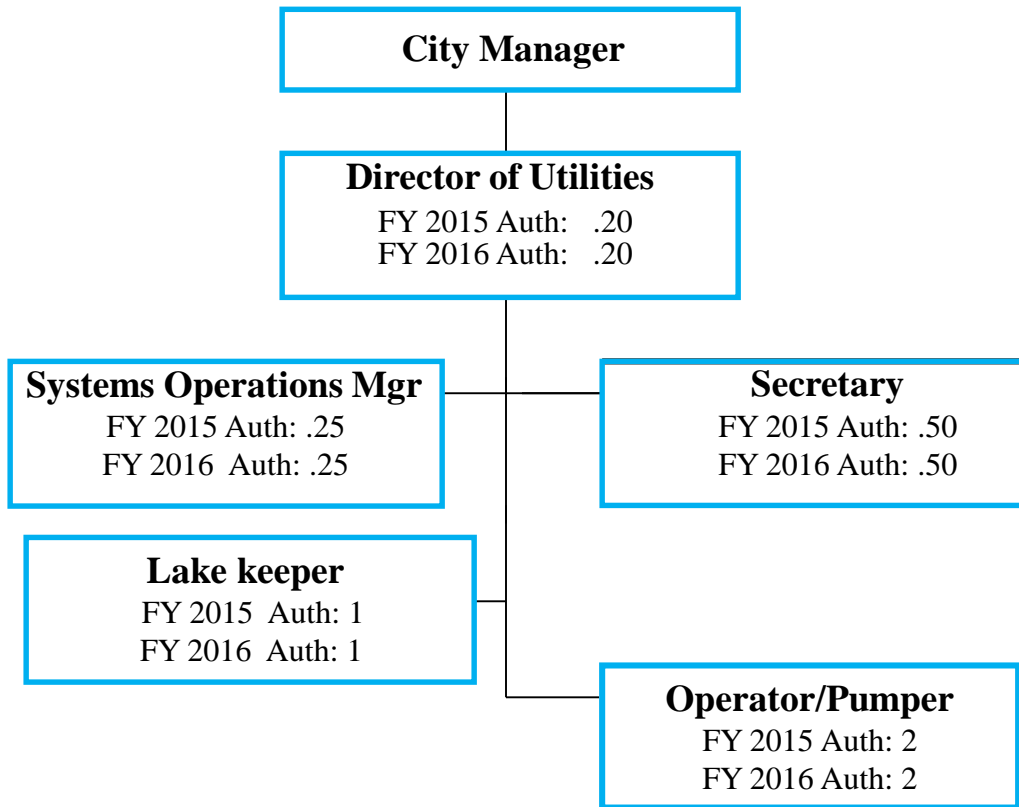
60-51 BILLING & COLLECTION

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 74,889	\$ 101,599	\$ 92,146
5020	Longevity	1,523	1,672	1,563
5040	Insurance	10,312	14,350	11,810
5050	Social Security	5,853	7,946	7,195
5070	Uniforms	38	-	40
5080	Termination Pay	(640)	-	-
5090	Worker's Compensation	236	400	400
5110	Retirement	15,983	20,993	17,324
5130	Special Allowance	422	601	342
	<i>SUB-TOTAL</i>	<u>\$ 108,616</u>	<u>\$ 147,561</u>	<u>\$ 130,820</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 8,326	\$ 4,000	\$ 4,000
5350	Equipment Repair & Maintenance	217	-	-
5360	Miscellaneous Repair & Maintenance	92	200	200
5380	Doubtful Account Expense	58,038	40,000	40,000
	<i>SUB-TOTAL</i>	<u>\$ 66,673</u>	<u>\$ 44,200</u>	<u>\$ 44,200</u>
<i>CONTRACTUAL SERVICES</i>				
5540	Legal	\$ 11,209	\$ 7,000	\$ 7,000
5570	Telephone	1,690	2,000	2,000
5580	Postage	17,450	16,000	18,000
5590	Travel	65	1,500	1,500
5610	Printing & Binding	3,368	2,500	3,200
5660	Equipment Repair & Maintenance	13,973	10,000	12,500
5665	Technology Information	-	-	1,819
5720	Franchise Fee	192,576	243,903	223,653
5740	Administrative Tax	833,628	528,762	541,549
5770	Miscellaneous Contracted Services	3,245	1,000	1,000
5790	Depreciation Expense	2,203	2,005	2,793
	<i>SUB-TOTAL</i>	<u>\$ 1,079,407</u>	<u>\$ 814,670</u>	<u>\$ 815,014</u>
<i>CAPITAL OUTLAY</i>				
5840	Machinery & Equipment	\$ 4,722	\$ -	\$ 7,750
	<i>SUB-TOTAL</i>	<u>\$ 4,722</u>	<u>\$ -</u>	<u>\$ 7,750</u>
	<i>GRAND TOTAL</i>	<u>\$ 1,259,418</u>	<u>\$ 1,006,431</u>	<u>\$ 997,784</u>

SOURCE OF SUPPLY DEPARTMENT – 60-52

2015-2016



60-52 SOURCE OF SUPPLY

	ACTUAL <u>2013-2014</u>	BUDGET <u>2014-2015</u>	BUDGET <u>2015-2016</u>
Personal Services	\$196,425	\$228,007	\$239,043
Supplies	105,530	102,500	112,275
Contractual Services	719,262	726,448	842,576
Depreciation	<u>343,543</u>	<u>343,037</u>	<u>350,770</u>
Sub-Total	<u>1,364,760</u>	<u>1,399,992</u>	<u>1,544,664</u>
Capital Outlay	<u>1,658,011</u>	<u>165,000</u>	<u>140,000</u>
TOTAL	<u>\$3,022,771</u>	<u>\$1,564,992</u>	<u>\$1,684,664</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, SCADA (Supervisory Control and Data Acquisition) control and monitoring systems; 40 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 preventative 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 preventative 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 preventative maintenance program.
4. To expand and improve the SCADA System (Supervisory Control and Data Acquisition) to include all phases of the department.
5. To utilize the Conservation and Drought Contingency Plan adopted by the City.
6. To rehab older wells on a schedule to ensure wells are running efficiently and producing high quality water. The well field can yield up to 1.4 MGD, but wells will be used on a rotating basis. This will allow the “resting” wells to recharge.



60-52 SOURCE OF SUPPLY

Indicators	2013-2014		Estimated 2014-2015	Targeted 2015-2016
	Projected	Actual		
Inputs:				
1. Miles of pipeline	93	95.9	93	95.9
2. Number of hours pumps are in operation:				
a. Oak Creek Reservoir (2 pumps)	2,080	1,402	2,080	1,500
b. Booster A	2,080	1,361	2,080	1,500
c. Booster B	2,080	1,325	2,080	1,500
d. Lake Sweetwater (1 pump)	2,700	3,027	2,700	2,700
3. Number of employee training hours	120	167	120	120
Outputs:				
1. Miles of pipeline maintained, repaired and inspected	93	80.9	96.6	80.9
2. Feet of new pipeline constructed	19,200	15,455	0	0
3. Number of breaks, leaks and air reliefs repaired	5	8	5	5
4. Number of wells pulled for repairs	5	8	5	15
5. Number of wells rehab		4	10	10
6. Number of power supplies and CPU's replace on wells	10	13	10	10
7. Total gallons pumped from area lakes				
a. Oak Creek Lake –Municipal Use	200,000,000	179,320,728	200,000,000	100,000,000
b. Wellfield	700,000,000	594,871,191	700,000,000	900,000,000
c. Lake Sweetwater – Golf Course Irrigation	75,000,000	81,715,500	75,000,000	75,000,000
8. Number of dam inspections by engineers	3	3	3	3
9. Number of well meters tested for accuracy		34	40	40
Outcomes:				
1. Water supply below spillways as of September 30 (annually):				
a. Oak Creek Reservoir	26 feet	24 ft. 7 in.	26 feet	29 feet
b. Lake Trammell	0 feet	0 feet	0 feet	0 feet
c. Lake Sweetwater	27 feet	26 ft. 11 in.	27 feet	30 feet
2. Annual rainfall on watershed for 12 month period ending on August 31:				
a. Oak Creek Reservoir	20 inches	20.28 in.	20 inches	20 in.
b. Lake Trammell	20 inches	15.62 in.	20 inches	20 in.
c. Lake Sweetwater	20 inches	17.38 in.	20 inches	20 in.

Oak Creek Lake – Surface Water Source



Champion Well Field – Ground Water Source

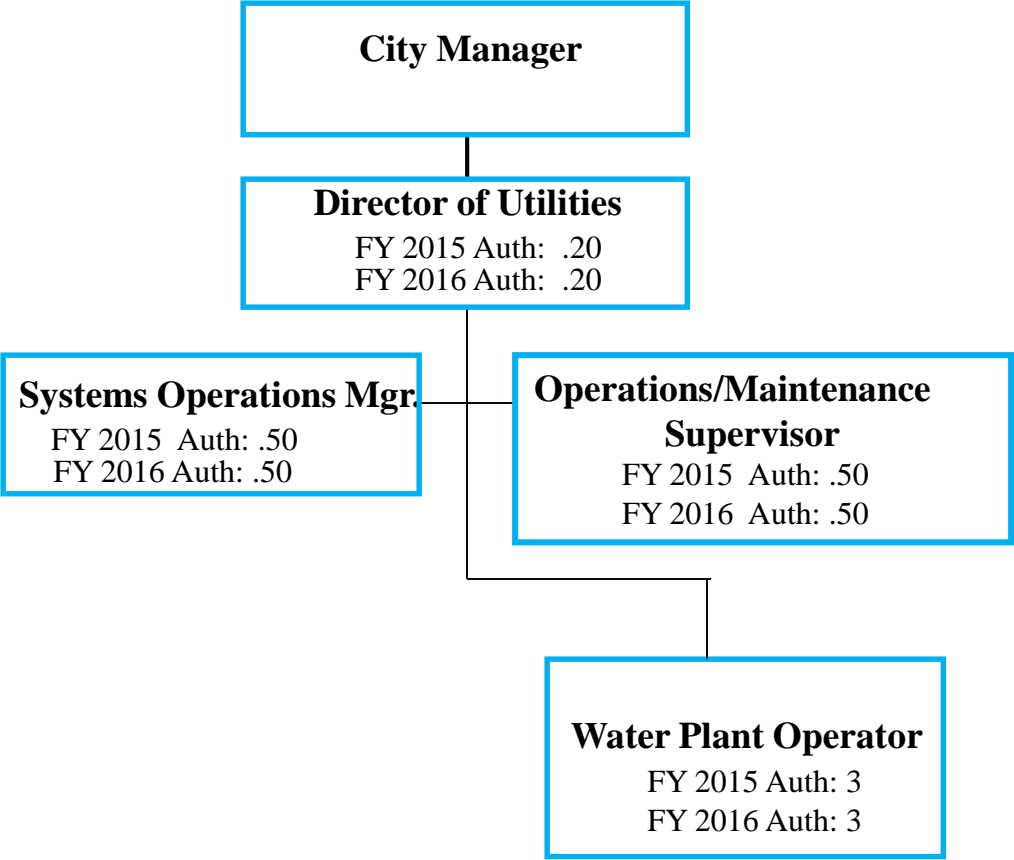


60-52 SOURCE OF SUPPLY
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
PERSONAL SERVICES			
5010 Salaries	\$ 128,505	\$ 148,172	\$ 154,846
5020 Longevity	2,079	841	1,073
5030 Overtime	398	2,000	2,000
5040 Insurance	22,325	28,200	30,346
5050 Social Security	10,180	11,787	12,482
5060 Temporary Hire	979	-	-
5070 Uniforms	400	300	500
5080 Termination Pay	1,176	2,500	2,500
5090 Worker's Compensation	4,807	2,500	2,500
5110 Retirement	24,022	31,140	30,054
5120 Special Qualification Pay	1,212	225	2,400
5130 Special Allowance	342	342	342
SUB-TOTAL	<u>\$ 196,425</u>	<u>\$ 228,007</u>	<u>\$ 239,043</u>
SUPPLIES			
5210 Office Supplies	\$ 649	\$ 1,000	\$ 1,000
5240 Chemicals	5,658	2,000	6,375
5280 Fuel/Oil/Lubricants	11,190	15,000	15,000
5290 Household & Institutional	212	-	400
5330 Electrical Supplies	465	1,500	1,500
5340 Motor Vehicle Repair Material	6,518	3,000	6,500
5350 Equipment Repair & Maintenance	1,709	-	1,500
5360 Miscellaneous Repair & Maintenance	79,129	80,000	80,000
SUB-TOTAL	<u>\$ 105,530</u>	<u>\$ 102,500</u>	<u>\$ 112,275</u>
CONTRACTUAL SERVICES			
5530 Engineering/Architectural	\$ 13,886	\$ 20,000	\$ 20,000
5540 Legal	5,102	20,000	20,000
5570 Telephone	6,309	4,500	6,500
5580 Postage	-	500	500
5590 Travel	1,219	2,000	2,000
5620 Water Purchases	83,215	85,000	85,000
5640 Electricity	445,064	400,000	445,000
5660 Equipment Repair & Maintenance	5,421	5,000	5,000
5680 Improvements	-	-	13,236
5710 Dues/Subscriptions/Memberships	602	1,000	-
5720 Franchise Fee	-	-	1,000
5760 Rental Equipment	29,698	38,448	-
5770 Miscellaneous Contracted Services	128,746	150,000	29,340
5771 Loss on Disposition of Asset	-	-	215,000
5790 Depreciation Expense	343,543	343,037	350,770
SUB-TOTAL	<u>\$ 1,062,805</u>	<u>\$ 1,069,485</u>	<u>\$ 1,193,346</u>
CAPITAL OUTLAY			
5830 Improvements Other Than Buildings	\$ 1,658,011	\$ 165,000	\$ 140,000
5840 Machinery & Equipment	-	-	-
SUB-TOTAL	<u>\$ 1,658,011</u>	<u>\$ 165,000</u>	<u>\$ 140,000</u>
GRAND TOTAL	<u><u>\$ 3,022,771</u></u>	<u><u>\$ 1,564,992</u></u>	<u><u>\$ 1,684,664</u></u>

WATER PURIFICATION DEPARTMENT – 60-53

2015-2016



60-53 PURIFICATION PLANT

	ACTUAL <u>2013-2014</u>	BUDGET <u>2014-2015</u>	BUDGET <u>2015-2016</u>
Personal Services	\$336,133	\$336,181	\$352,857
Supplies	137,704	190,250	191,750
Contractual Services	153,457	173,439	216,033
Depreciation	<u>324,295</u>	<u>325,012</u>	<u>325,012</u>
Sub-Total	<u>951,589</u>	<u>1,024,882</u>	<u>1,085,652</u>
Capital Outlay	<u>-</u>	<u>98,000</u>	<u>86,000</u>
TOTAL	<u>\$951,589</u>	<u>\$1,122,882</u>	<u>\$1,171,652</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 one 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, and to provide a safe and potable drinking water to the public.
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

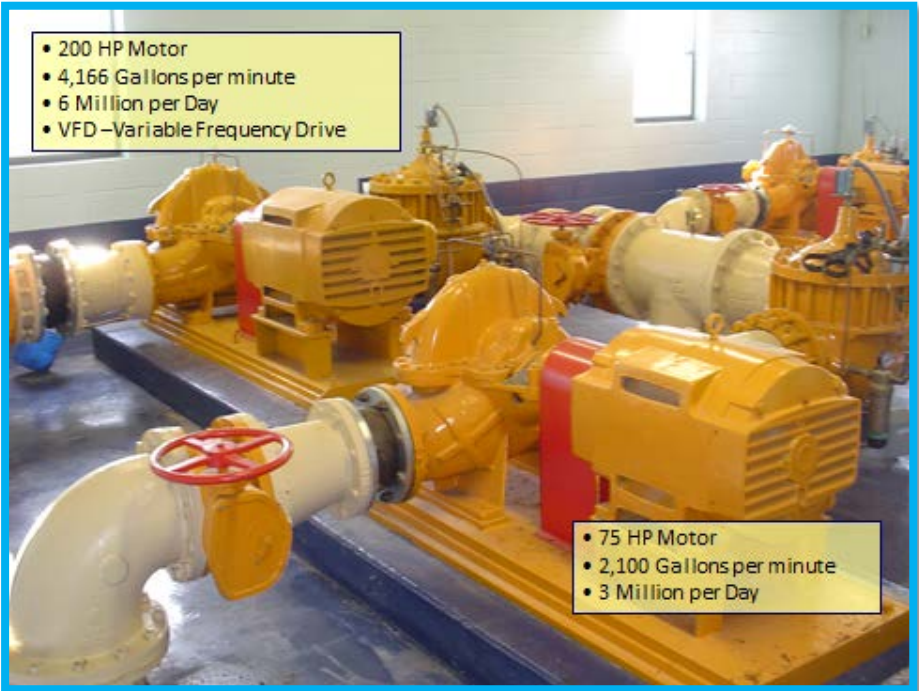
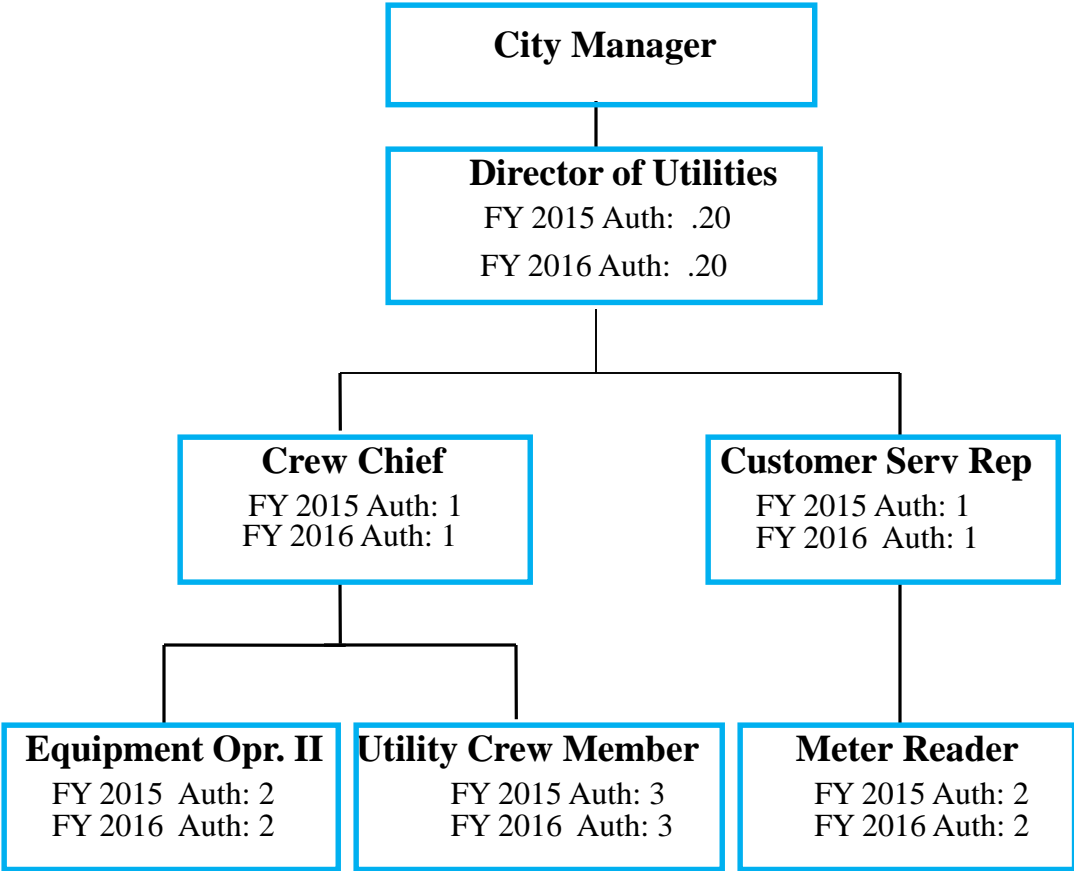
Indicators	2013-2014		Estimated 2014-2015	Targeted 2015-2016
	Projected	Actual		
Inputs:				
1. Number of treatment plants	1	1	1	1
2. Number of water tests submitted to authorities	350	521	350	521
3. Number of training hours	180	198	180	180
Outputs:				
1. Number of daily lab tests performed by operators	50	50	50	50
2. Average chlorine residual	3.5	3.1	3.5	3.5
3. Total gallons treated	850,000,000	474,191,919	875,000,000	875,000,000
Outcomes:				
1. Percentage of surface water used	20%	24%	20%	20%
2. Percentage of ground water used	80%	76%	80%	80%
3. Total metered gallons (water office)	775,000,000	646,456,000	800,000,000	700,000,000
4. Percent water loss	10%	16%	10%	15%
Efficiency				
1. Average daily demand:				
a. October	2,000,000	1,935,076	2,000,000	2,000,000
b. November	2,000,000	1,884,061	2,000,000	2,000,000
c. December	2,000,000	1,906,435	2,000,000	2,000,000
d. January	2,000,000	1,854,683	2,000,000	2,000,000
e. February	2,000,000	1,868,586	2,000,000	2,000,000
f. March	2,000,000	1,929,440	2,000,000	2,000,000
g. April	2,000,000	2,272,235	2,000,000	2,000,000
h. May	2,700,000	2,386,855	2,700,000	2,500,000
i. June	2,700,000	2,191,916	2,700,000	2,500,000
j. July	3,200,000	2,480,182	3,200,000	2,700,000
k. August	3,300,000	2,583,868	3,300,000	2,750,000
l. September	3,300,000	2,135,082	3,300,000	3,000,000
2. Maximum daily demand	3,300,000	3,087,793	3,300,000	3,000,000
3. Number of potable storage tanks	4	4	4	4
4. Capacity of potable storage tanks	4.12 MG	1.42 MG	1.42 MG	1.42 MG
5. Number of storage tanks under treatment process	2	2	2	2
6. Capacity storage tanks under treatment process	2.08 MG	2.08 MG	2.08 MG	2.08 MG
7. Treatment plant capacity	8.0 MGD	8.0 MGD	8.0 MGD	8.0 MGD
8. Population served by City's Water Treatment Plant, includes Wholesale				
	13,300	13,926	13,300	13,500

60-53 PURIFICATION PLANT

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 196,857	\$ 209,729	\$ 218,108
5020	Longevity	2,118	2,410	2,742
5030	Overtime	17,189	10,500	17,000
5040	Insurance	45,647	41,400	42,556
5050	Social Security	15,960	17,338	18,502
5070	Uniforms	1,111	700	1,100
5080	Termination Pay	2,188	400	400
5090	Worker's Compensation	3,848	4,300	4,300
5110	Retirement	48,428	45,804	44,549
5120	Special Qualification Pay	2,787	3,600	3,600
	<i>SUB-TOTAL</i>	<u>\$ 336,133</u>	<u>\$ 336,181</u>	<u>\$ 352,857</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 2,550	\$ 3,000	\$ 3,000
5240	Chemicals	81,761	85,000	85,000
5280	Fuel/Oil/Lubricants	6,747	6,000	6,000
5290	Household & Institutional	3,975	3,000	4,500
5320	Plumbing Supplies	-	250	250
5330	Electrical Supplies	102	1,000	1,000
5340	Motor Vehicle Repair Material	1,051	2,000	2,000
5350	Equipment Repair & Maintenance	-	10,000	10,000
5360	Miscellaneous Repair & Maintenance	41,518	80,000	80,000
	<i>SUB-TOTAL</i>	<u>\$ 137,704</u>	<u>\$ 190,250</u>	<u>\$ 191,750</u>
<i>CONTRACTUAL SERVICES</i>				
5530	Engineering/Architectural	\$ 9,636	\$ 20,000	\$ 20,000
5570	Telephone	4,693	5,000	5,000
5580	Postage	498	5,000	2,000
5590	Travel	2,095	3,000	3,000
5610	Printing & Binding	421	3,000	1,000
5630	Gas	2,474	2,000	2,000
5640	Electricity	20,777	20,000	20,000
5660	Equipment Repair & Maintenance	2,853	3,000	3,000
5665	Technology Information	-	-	8,425
5710	Dues/Subscriptions/Memberships	505	1,000	1,000
5760	Rental Equipment	11,817	11,439	7,608
5770	Miscellaneous Contracted Services	97,688	100,000	143,000
5790	Depreciation Expense	324,295	325,012	325,012
	<i>SUB-TOTAL</i>	<u>\$ 477,752</u>	<u>\$ 498,451</u>	<u>\$ 541,045</u>
<i>CAPITAL OUTLAY</i>				
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ 58,000
5840	Machinery & Equipment	-	98,000	28,000
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ 98,000</u>	<u>\$ 86,000</u>
	<i>GRAND TOTAL</i>	<u>\$ 951,589</u>	<u>\$ 1,122,882</u>	<u>\$ 1,171,652</u>

WATER DISTRIBUTION DEPARTMENT – 60-54 2015-2016



60-54 WATER DISTRIBUTION

	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016
Personal Services	\$492,314	\$524,588	\$531,203
Supplies	217,961	157,400	208,400
Contractual Services	82,874	136,274	122,599
Depreciation	<u>187,282</u>	<u>186,000</u>	<u>202,535</u>
Sub-Total	<u>980,431</u>	<u>1,004,262</u>	<u>1,064,737</u>
Capital Outlay	<u>1,091,619</u>	-	<u>75,000</u>
TOTAL	<u>\$2,072,050</u>	<u>\$1,004,262</u>	<u>\$1,139,737</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. Take advantage of TCDP grants for water line improvements.

Effectiveness and Efficiency

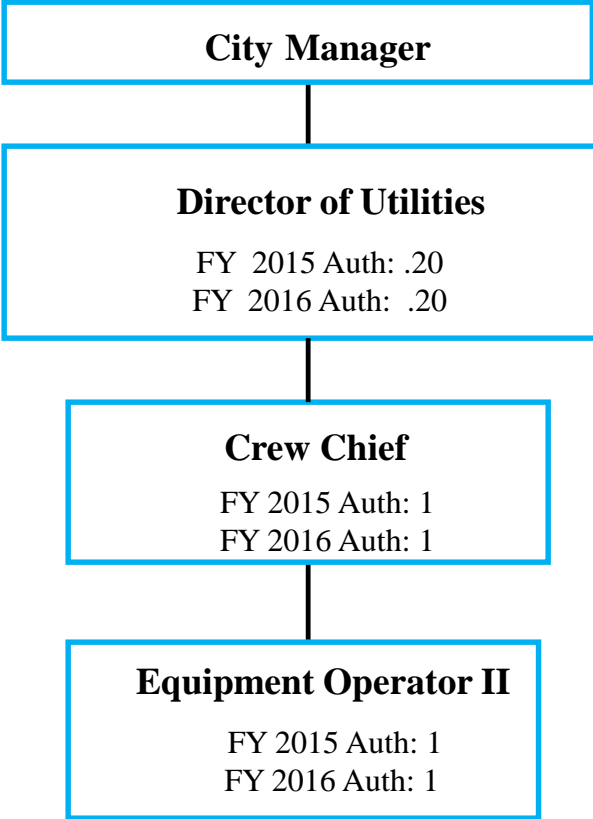
In FY 2014, because of a rail road expansion, the City was required to move its 6" and 12" water and sewer main lines out of the rail road's easement. The City took the opportunity to replace this outdated 1940's infrastructure with new 12" pvc line to better supply and serve the residents and businesses.

Indicators	2013-2014		Estimated	Targeted
	<u>Projections</u>	<u>Actual</u>	<u>2014-2015</u>	<u>2015-2016</u>
Inputs:				
1. Number of fire hydrants	447	460	447	465
2. Number of dead end hydrants flushed annually	265	220	265	265
3. Number of water meters in service	4,700	4,534	4,700	4,600
4. Miles of potable water line	102	102	102	102
5. Number of employee hours	140	314	140	240
Outputs:				
1. Number of fire hydrants installed or replaced	10	20	10	10
2. Number of water meters installed or replaced	200	180	250	200
3. Miles of water line maintained, repaired and inspected	194.8	98.2	194.8	98.5
4. Feet of old water line replaced:				
a. Small Main (less than 3")	2,000	2,000	2,000	3,000
b. Larger Main (greater than 3")	11,865	15,342	2,000	2,000
5. Feet of new water line constructed	1,500	1,282	2,500	2,500
6. Number of new services connected:				
a. Residential	15	7	15	15
b. Commercial	5	2	5	5
7. Number of leaks repaired	50	35	50	50
8. Number of calls about interrupted services	1,200	1,077	1,200	1,200
9. Valves replaced or installed	25	41	25	25
10. Number of services repaired or replaced	50	47	50	50
11. Days/month to read water meters	12	12	12	12
12. Large meters (2" & up) tested on an annual basis	50	17	55	30

60-54 WATER DISTRIBUTION
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 287,182	\$ 316,385	\$ 326,715
5020	Longevity	4,518	4,575	4,575
5030	Overtime	22,112	20,000	20,000
5040	Insurance	69,505	70,950	70,950
5050	Social Security	23,392	26,382	27,103
5070	Uniforms	2,179	1,300	2,200
5080	Termination Pay	5,627	-	-
5090	Worker's Compensation	9,497	11,000	11,000
5100	Unemployment Compensation	-	400	400
5110	Retirement	65,340	69,696	65,260
5120	Special Qualification Pay	2,962	3,900	3,000
	<i>SUB-TOTAL</i>	<u>\$ 492,314</u>	<u>\$ 524,588</u>	<u>\$ 531,203</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 666	\$ 1,000	\$ 1,000
5240	Chemicals	142	400	400
5280	Fuel/Oil/Lubricants	26,606	20,000	26,000
5290	Household & Institutional	994	1,000	1,000
5330	Electrical Supplies	76	-	-
5340	Motor Vehicle Repair Material	4,429	5,000	5,000
5350	Equipment Repair & Maintenance	14,480	10,000	15,000
5360	Miscellaneous Repair & Maintenance	170,568	120,000	160,000
	<i>SUB-TOTAL</i>	<u>\$ 217,961</u>	<u>\$ 157,400</u>	<u>\$ 208,400</u>
<i>CONTRACTUAL SERVICES</i>				
5530	Engineering/Architectural	\$ 4,143	\$ 10,000	\$ 10,000
5540	Legal	225	-	-
5570	Telephone	1,676	2,000	2,000
5590	Travel	13	3,000	3,000
5610	Printing & Binding	1,378	-	-
5630	Gas	101	700	700
5640	Electricity	1,119	10,000	10,000
5660	Equipment Repair & Maintenance	11,988	10,000	10,000
5665	Technology Information	-	-	9,837
5710	Dues/Subscriptions/Memberships	1,108	1,500	1,500
5760	Rental Equipment	42,312	69,074	45,562
5770	Miscellaneous Contracted Services	18,811	30,000	30,000
5790	Depreciation Expense	187,282	186,000	202,535
	<i>SUB-TOTAL</i>	<u>\$ 270,156</u>	<u>\$ 322,274</u>	<u>\$ 325,134</u>
<i>CAPITAL OUTLAY</i>				
5830	Improvements Other Than Buildings	\$ 1,025,059	\$ -	\$ -
5840	Machinery & Equipment	-	-	75,000
5914	Construction Cost	66,560	-	-
	<i>SUB-TOTAL</i>	<u>\$ 1,091,619</u>	<u>\$ -</u>	<u>\$ 75,000</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 2,072,050</u></u>	<u><u>\$ 1,004,262</u></u>	<u><u>\$ 1,139,737</u></u>

**WASTEWATER COLLECTION DEPARTMENT – 60-55
2015-2016**



60-55 WASTEWATER COLLECTION

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$101,193	\$142,342	\$133,524
Supplies	30,439	43,000	49,000
Contractual Services	34,137	90,072	93,618
Depreciation	<u>60,506</u>	<u>60,506</u>	<u>60,506</u>
Sub-Total	<u>226,275</u>	<u>335,920</u>	<u>336,648</u>
Capital Outlay	-	-	-
TOTAL	<u>\$226,275</u>	<u>\$335,920</u>	<u>\$336,648</u>

Mission Statement

To insure efficient collection and delivery of all wastewater to the Wastewater Treatment Plant, with as little interference as possible. To prevent SSO's and to protect the State's water ways.

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

60-55 WASTEWATER COLLECTION

Effectiveness and Efficiency

In FY 2014, The Texas Department of Transportation, preparing for major highway improvements, enforced its rights of easement by requiring the City, as well as other utilities, to move all utility lines further from road bed. The City foreseeing the heavier customer needs in that area of town due to the oil and gas boom, took the opportunity to replace the outdated smaller main sewer line with a larger more efficient one.

Indicators	2013-2014		Estimated	Targeted
	<u>Projected</u>	<u>Actual</u>	<u>2014-2015</u>	<u>2015-2016</u>
<u>Inputs:</u>				
1. Miles of infrastructure (pipeline)	123	123	123	123
2. Total hours of employee training	40	43	40	60
3. Miles of sewer pipe maintained, repaired inspected	123	123	123	123
4. Number of feet of new sewer main constructed	1,000	2,320	4,000	1,000
5. Number of feet of old sewer main Replaced		220	500	500
6. Number of new services connected	20	5	20	15
7. New manholes constructed	10	10	10	10
8. Number of services replaced or repaired	30	14	30	30
9. Number of manholes and clean-outs	1,183	1,193	1,188	1,200
<u>Outcomes:</u>				
1. Number of sewer stoppages	25	10	25	25
2. Existing manholes repaired	10	8	10	10
3. Sewer maintenance performed per 1000 feet	200	89	200	200

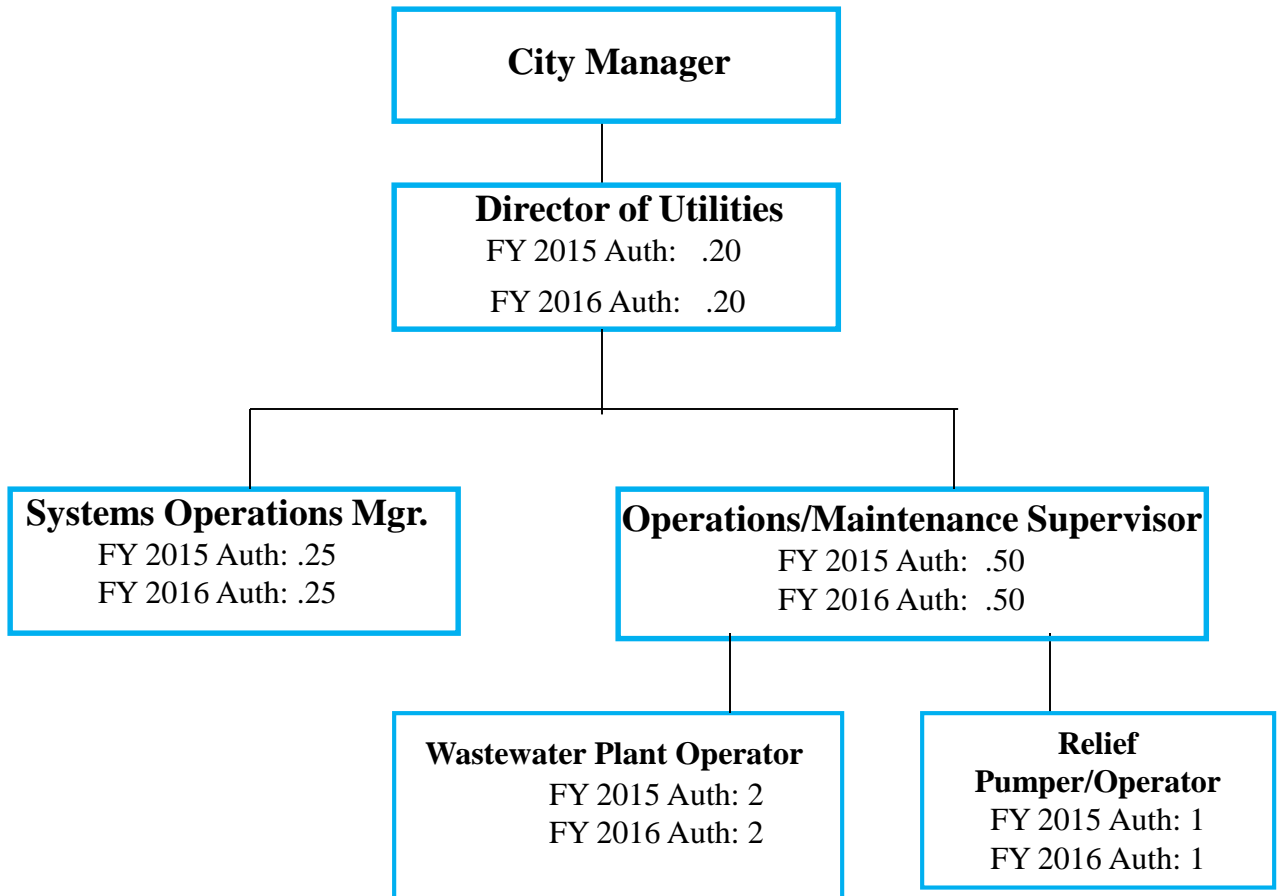
60-55 WASTEWATER COLLECTION

ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>			
5010	Salaries	\$ 61,590	\$ 81,356
5020	Longevity	1,558	310
5030	Overtime	7,071	7,000
5040	Insurance	9,490	16,175
5050	Social Security	5,428	7,378
5070	Uniforms	213	350
5080	Termination Pay	1,656	750
5090	Worker's Compensation	1,172	2,500
5110	Retirement	12,415	19,492
5120	Special Qualification Pay	600	1,200
	<i>SUB-TOTAL</i>	\$ 101,193	\$ 142,342
<i>SUPPLIES</i>			
5210	Office Supplies	\$ 81	\$ -
5240	Chemicals	-	1,000
5280	Fuel/Oil/Lubricants	3,116	10,000
5290	Household & Institutional	2	-
5340	Motor Vehicle Repair Material	413	2,000
5350	Equipment Repair & Maintenance	1,077	10,000
5360	Miscellaneous Repair & Maintenance	25,750	20,000
	<i>SUB-TOTAL</i>	\$ 30,439	\$ 43,000
<i>CONTRACTUAL SERVICES</i>			
5530	Engineering/Architectural	\$ -	\$ 2,000
5570	Telephone	845	1,000
5590	Travel	-	1,000
5660	Equipment Repair & Maintenance	3,007	5,000
5665	Technology Improvements	-	-
5710	Dues/Subscriptions/Memberships	130	500
5760	Rental Equipment	15,192	15,572
5770	Miscellaneous Contracted Services	14,963	65,000
5790	Depreciation Expense	60,506	60,506
	<i>SUB-TOTAL</i>	\$ 94,643	\$ 150,578
	<i>GRAND TOTAL</i>	\$ 226,275	\$ 335,920
			\$ 336,648

WASTEWATER TREATMENT DEPARTMENT – 60-56

2015-2016



60-56 WASTEWATER TREATMENT

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$247,663	\$265,678	\$283,646
Supplies	88,983	92,500	93,000
Contractual Services	295,450	303,016	341,378
Depreciation	<u>338,633</u>	<u>338,331</u>	<u>338,331</u>
Sub-Total	<u>970,729</u>	<u>999,525</u>	<u>1,056,355</u>
Capital Outlay	<u>-</u>	<u>53,000</u>	<u>56,500</u>
TOTAL	<u>\$970,729</u>	<u>\$1,052,525</u>	<u>\$1,112,855</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/predictable maintenance procedure, 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	2013-2014		Estimated 2014-2015	Targeted 2015-2016
	<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	150	80	100
Outputs:				
1. Amount of wastewater treated	400,000,000	314,353,000	400,000,000	400,000,000
2. Number of hours belt press is operated/month	60	69	60	60
3. Dry tons of sludge produced on an annual basis	325	226	325	226
4. Average daily flow treated (gallons)	1,250,000	861,240	1,250,000	1,100,000
Outcomes:				
1. Number gallons discharged to creek	350,000,000	271,468,000	350,000,000	300,000,000
2. Number of gallons of effluent used for irrigation/pivots	150,000,000	49,854,000	150,000,000	100,000,000
3. Maximum 2 hr. peak flow allowed by TCEQ (gallons)	5,556	5,556	5,556	5,556
4. Daily Avg. of 2 hr. peak flow	1,645	1,645	1,645	1,645
5. Annual average CBOD demand On effluent	3.0	2.5	3.0	3.0
6. Weekly lab test required by TCEQ	20	14	20	20
7. Number of process control lab Tests performed annually	420	312	420	350
Explanatory:				
1. Population served	10,900	11,799	10,900	11,500
2. Square miles served	8.9	8.9	8.9	9.1
3. Percentage of City's population served by sewer	92%	90.7%	94%	91%

60-56 WASTEWATER TREATMENT
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 149,219	\$ 160,164	\$ 167,094
5020	Longevity	2,394	2,571	2,893
5030	Overtime	11,821	7,800	12,000
5040	Insurance	34,743	37,050	42,622
5050	Social Security	11,884	13,350	14,272
5070	Uniforms	827	500	825
5080	Termination Pay	606	1,500	1,500
5090	Worker's Compensation	1,041	5,000	5,000
5110	Retirement	32,653	35,268	34,365
5120	Special Qualification Pay	2,475	2,475	3,075
	<i>SUB-TOTAL</i>	<u>\$ 247,663</u>	<u>\$ 265,678</u>	<u>\$ 283,646</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 819	\$ 500	\$ 1,000
5240	Chemicals	43,060	40,000	40,000
5280	Fuel/Oil/Lubricants	6,061	6,000	6,000
5290	Household & Institutional	1,333	1,000	1,000
5310	Building Materials	114	-	-
5330	Electrical Supplies	144	1,000	1,000
5340	Motor Vehicle Repair Material	1,231	1,500	1,500
5350	Equipment Repair & Maintenance	319	2,500	2,500
5360	Miscellaneous Repair & Maintenance	35,902	40,000	40,000
	<i>SUB-TOTAL</i>	<u>\$ 88,983</u>	<u>\$ 92,500</u>	<u>\$ 93,000</u>
<i>CONTRACTUAL SERVICES</i>				
5530	Engineering/Architectural	\$ 2,804	\$ 5,000	5,000
5570	Telephone	6,122	6,500	6,500
5580	Postage	170	200	200
5590	Travel	621	1,000	1,000
5630	Gas	4,068	2,000	2,000
5640	Electricity	168,993	140,000	170,000
5660	Equipment Repair & Maintenance	3,097	10,000	10,000
5665	Technology Improvements	-	-	7,702
5710	Dues/Subscriptions/Memberships	371	500	500
5760	Rental Equipment	12,504	12,816	13,476
5770	Miscellaneous Contracted Services	96,700	125,000	125,000
5790	Depreciation Expense	338,633	338,331	338,331
	<i>SUB-TOTAL</i>	<u>\$ 634,083</u>	<u>\$ 641,347</u>	<u>\$ 679,709</u>
<i>CAPITAL OUTLAY</i>				
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ 12,000
5840	Machinery & Equipment	-	53,000	44,500
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ 53,000</u>	<u>\$ 56,500</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 970,729</u></u>	<u><u>\$ 1,052,525</u></u>	<u><u>\$ 1,112,855</u></u>

60-47 2014 TWDB WELLFIELD DEBT SERVICE

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Debt Service Interest & Fees	\$ 116,472	\$ 29,777	\$ 30,077
Principal Retirement	<u>-</u>	<u>95,000</u>	<u>95,000</u>
TOTAL	<u>\$ 116,472</u>	<u>\$124,777</u>	<u>\$125,077</u>

Mission Statement

The City of Sweetwater, through the Texas Water Development Board, issued Texas Combination Tax and Surplus Revenue Certificates of Obligation February 2014 in the amount of \$1,935,000 for the purpose of constructing six new water wells in the Hunter Wellfield, on property owned by the City of Sweetwater. Construction expenses included extensions and improvements to the City's Water System, including the drilling of new and test water wells, construction of water distribution lines and making well field improvements such as road base; and paying legal, fiscal, engineering and architectural fees in connection with this project.

Description

Certificates of Obligation, Series 2014, were issued in February 2014 in the amount of \$1,935,000. 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>	<u>Year</u>	<u>Amount</u>
2015	\$ 95,000	2022	\$ 95,000	2028	\$105,000
2016	\$ 95,000	2023	\$ 95,000	2029	\$110,000
2017	\$ 95,000	2024	\$100,000	2030	\$110,000
2018	\$ 95,000	2025	\$100,000	2031	\$115,000
2019	\$ 95,000	2026	\$100,000	2032	\$115,000
2020	\$ 95,000	2027	\$105,000	2033	\$120,000
2021	\$ 95,000				

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 2015, .0%	Maturity 2022, 1.32%	Maturity 2029, 2.44%
Maturity 2016, .0%	Maturity 2023, 1.56%	Maturity 2030, 2.54%
Maturity 2017, .0%	Maturity 2024, 1.73%	Maturity 2031, 2.63%
Maturity 2018, .0%	Maturity 2025, 1.88%	Maturity 2032, 2.72%
Maturity 2019, .17%	Maturity 2026, 2.02%	Maturity 2033, 2.78%
Maturity 2020, .62%	Maturity 2027, 2.18%	
Maturity 2021, 1.02%	Maturity 2028, 2.32%	

60-47 2014 TWDB BOND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
CONTRACTUAL SERVICES			
5770 Miscellaneous Contracted Services	\$ 55,500	\$ -	\$ 300
SUB-TOTAL	<u>\$ 55,500</u>	<u>\$ -</u>	<u>\$ 300</u>
DEBT SERVICE			
5960 Principal Retirement	\$ -	\$ 95,000	\$ 95,000
5970 Interest Expense	18,393	29,777	29,777
5980 Fiscal Charges	42,579	-	-
SUB-TOTAL	<u>\$ 60,972</u>	<u>\$ 124,777</u>	<u>\$ 124,777</u>
GRAND TOTAL	<u>\$ 116,472</u>	<u>\$ 124,777</u>	<u>\$ 125,077</u>

60-48 2015 BOND REFUND DEBT SERVICE

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Debt Service Interest & Fees	\$ -	\$ -	\$271,825
Principal Retirement	-	-	390,000
TOTAL	\$ -	\$ -	\$661,825

Mission Statement

Combination Tax and Revenue Refunding Bonds, Series 2015 were issued on May 1, 2015 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. This series of bonds replaces Certificates of Obligation, Series 2005 and 2007. Series 2005 refunded Series 1999B and Series 2000 which were issued for the purpose of constructing an 8.0 MGD water treatment plant and the development of a wellfield. Series 2007 was issued for the purpose of constructing extensions and improvements to the water system.

Description

Combination Tax and Revenue Refunding Bonds, Series 2015 were issued May 1, 2015 in the amount of \$8,480,000. Remaining 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>
2015	\$65,000	2020	\$550,000
2016	\$390,000	2021	\$1,210,000
2017	\$395,000	2022	\$1,250,000
2018	\$0	2023	\$1,295,000
2019	\$605,000	2024	\$1,335,000
		2025	\$1,385,000

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

Maturity 2015, 2.00%	Maturity 2020, 3.00%
Maturity 2016, 2.00%	Maturity 2021, 3.00%
Maturity 2017, 2.00%	Maturity 2022, 3.50%
Maturity 2018, ****	Maturity 2023, 3.50%
Maturity 2019, 3.00%	Maturity 2024, 3.50%
	Maturity 2025, 3.50%

60-48 2015 REFUND BOND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
CONTRACTUAL SERVICES			
5770 Miscellaneous Contracted Services	\$ -	\$ -	\$ 900
<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 900</u>
DEBT SERVICE			
5960 Principal Retirement	\$ -	\$ -	\$ 390,000
5970 Interest Expense	-	-	270,925
5980 Fiscal Charges	-	-	-
<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 660,925</u>
 <i>GRAND TOTAL</i>	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 661,825</u></u>

60-57 2011 BOND REFUND DEBT SERVICE

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Debt Service Interest & Fees	\$ 119,104	\$ 122,161	\$ 80,247
Principal Retirement	<u>900,000</u>	<u>925,000</u>	<u>955,000</u>
TOTAL	<u>\$1,019,104</u>	<u>\$1,047,161</u>	<u>\$1,035,247</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. Remaining 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>
2015	\$925,000	2018	\$1,095,000
2016	\$955,000	2019	\$535,000
2017	\$980,000	2020	\$625,000

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

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

60-57 2011 BOND REFUND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
CONTRACTUAL SERVICES			
5770 Miscellaneous Contracted Services	\$ 500	\$ 250	\$ 500
<i>SUB-TOTAL</i>	<u>\$ 500</u>	<u>\$ 250</u>	<u>\$ 500</u>
DEBT SERVICE			
5960 Principal Retirement	\$ 900,000	\$ 925,000	\$ 955,000
5970 Interest Expense	148,419	132,687	109,562
5980 Fiscal Charges	(29,815)	(10,776)	(29,815)
<i>SUB-TOTAL</i>	<u>\$ 1,018,604</u>	<u>\$ 1,046,911</u>	<u>\$ 1,034,747</u>
 <i>GRAND TOTAL</i>	 <u>\$ 1,019,104</u>	 <u>\$ 1,047,161</u>	 <u>\$ 1,035,247</u>

60-60 2007 DISTRIBUTION SYSTEM DEBT SERVICE

	ACTUAL <u>2013-2014</u>	BUDGET <u>2014-2015</u>	BUDGET <u>2015-2016</u>
Debt Service Interest & Fees	\$ 54,465	\$ 41,600	\$ -
Principal Retirement	<u>320,000</u>	<u>330,000</u>	<u>-</u>
TOTAL	<u>\$374,465</u>	<u>\$371,600</u>	<u>\$ -</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. May 1, 2015 Combination Tax and Revenue Refunding Bonds - Series 2015 were issued to refund Series 2005 and Series 2007.

Description

Certificates of Obligation, Series 2007, were issued in September, 2007 in the amount of \$3,000,000. May 1, 2015, bond Series 2015 was issued to refund the remaining Series 2007 principal balance due of \$710,000.

60-60 2007 DISTRIBUTION SYSTEM DEBT SERVICE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>DEBT SERVICE</i>				
5960	Principal Retirement	320,000	330,000	-
5970	Interest Expense	54,465	41,600	-
5980	Fiscal Charges		-	-
	<i>SUB-TOTAL</i>	<u>374,465</u>	<u>371,600</u>	<u>-</u>
	<i>GRAND TOTAL</i>	<u><u>374,465</u></u>	<u><u>371,600</u></u>	<u><u>-</u></u>

60-61 2005 GENERAL OBLIGATION BOND REFUND DEBT SERVICE

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Debt Service Interest & Fees	\$340,994	\$376,950	\$ -
Principal Retirement	<u>75,000</u>	<u>75,000</u>	<u>-</u>
TOTAL	<u>\$415,994</u>	<u>\$451,950</u>	<u>\$ -</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. On May 1, 2015, Combination Tax and Revenue Refunding Bonds - Series 2015 were issued to refund Series 2005 and Series 2007.

Description

General Obligation Bond, Series 2005, in the amount of \$9,290,000 were issued in October, 2005. May 1, 2015, bond Series 2015 was issued to refund the remaining Series 2005 principal balance due of \$8,370,000.

60-61 2005 GENERAL OBLIGATION BOND REFUND DEBT SERVICE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>CONTRACTUAL SERVICES</i>				
5770	Miscellaneous Contracted Services	\$ 900	\$ 900	\$ -
	<i>SUB-TOTAL</i>	<u>\$ 900</u>	<u>\$ 900</u>	<u>\$ -</u>
<i>DEBT SERVICE</i>				
5960	Principal Retirement	\$ 75,000	\$ 75,000	\$ -
5970	Interest Expense	340,094	337,800	-
5980	Fiscal Charges	-	38,250	-
	<i>SUB-TOTAL</i>	<u>\$ 415,094</u>	<u>\$ 451,050</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 415,994</u></u>	<u><u>\$ 451,950</u></u>	<u><u>\$ -</u></u>



EMERGENCY MEDICAL SERVICE (EMS)

What is Shown in this Section?

Page	218	Narrative - Explanation of Anticipated Revenue & Expenses
Page	219	Graph - EMS Revenue & Expenses
Page	220	Graph - Expense by Function
Page	221	Summary
Page	222	Revenue & Other Financing Sources
Page	223	Organizational Chart
Page	224	Department Information - Mission Statement, Goals & Objectives
Page	226	Account Trend Summaries

**EMERGENCY MEDICAL SERVICE FUND
NARRATIVE
FISCAL YEAR 2015-2016 BUDGET**

Anticipated revenue for the Emergency Medical Service (EMS) Fund is \$1,879,033 an increase of \$104,000 from the preceding year’s budget. The graph, page 219, shows annual revenue for the 10 year period beginning with FY 2007. There continues to be increased local demand on EMS services. The City uses a base rate billing code structure for charges instead of a flat fee. The City increased these rates in FY 2013. Budgeted charges for ambulance services remained the same for 2016. The increased total budgeted revenues is due to the increased City and County subsidies.

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 2015</u>
Charges For Services	\$1,055,000	56.1%	\$ -
Miscellaneous	422,033	22.5%	52,000
Non-Operating	-	0.0%	-
Transfers In	<u>402,000</u>	<u>21.4%</u>	<u>52,000</u>
Total	<u>\$1,879,033</u>	<u>100.0%</u>	<u>\$ 104,000</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 50% to 57% range.

Expenses for the EMS Fund total \$1,878,369 for FY 2016, an increase of 7.8% over FY 2015. The increase is mostly a result of an increase in Doubtful Accounts expense. Changes in levels of expenditures for the functional areas over the preceding year are shown in the tabulation:

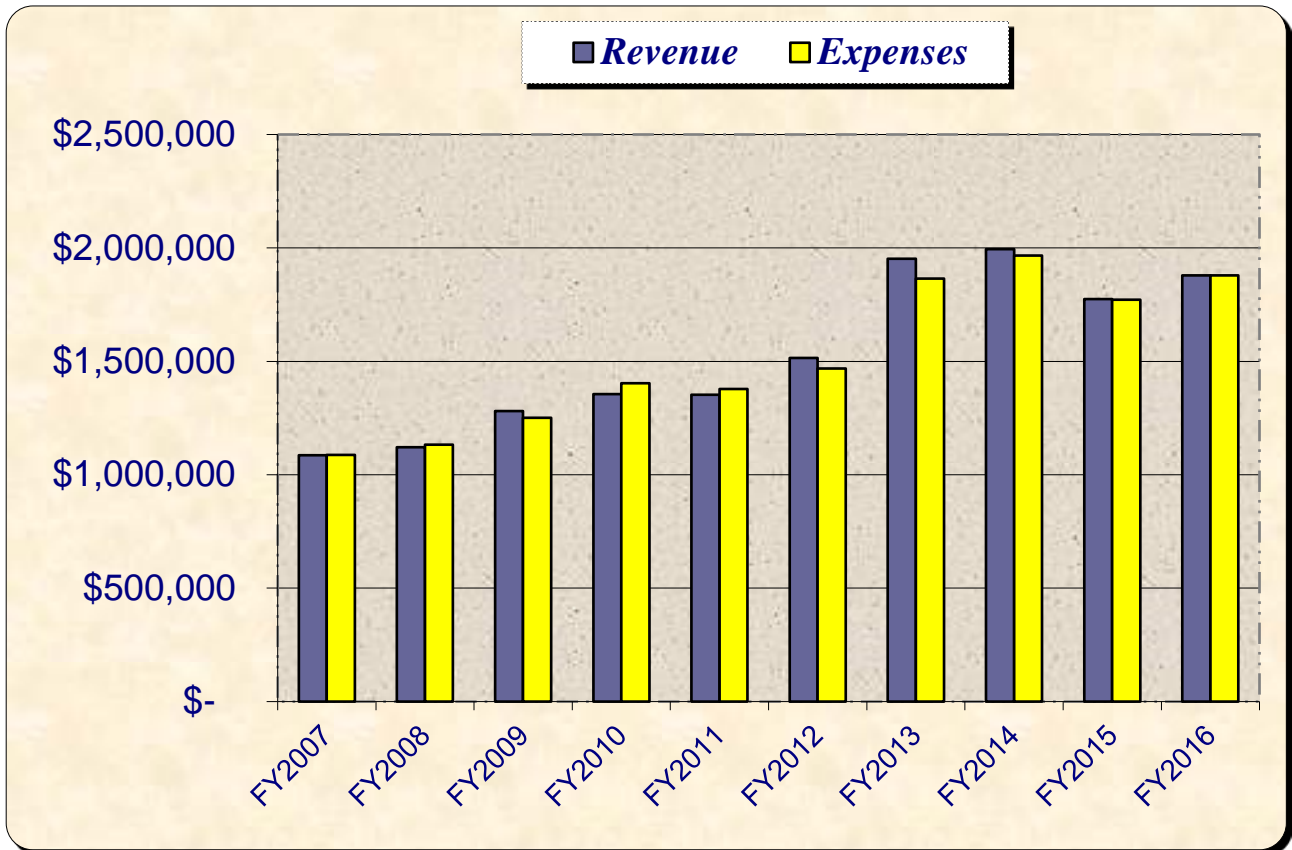
<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2015</u>
Personal Services	\$ 884,775	47.1%	\$ (109,210)
Supplies	82,800	4.4%	-
Contractual Services	406,551	21.6%	20,821
Doubtful Accounts	500,000	26.7%	225,000
Depreciation	<u>4,243</u>	<u>0.2%</u>	<u>-</u>
Total	<u>\$1,878,369</u>	<u>100.0%</u>	<u>\$ 136,611</u>

The decrease in Personal Services is primarily the result of a fully certified senior EMT retiring. 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 2007 to Fiscal Year 2016



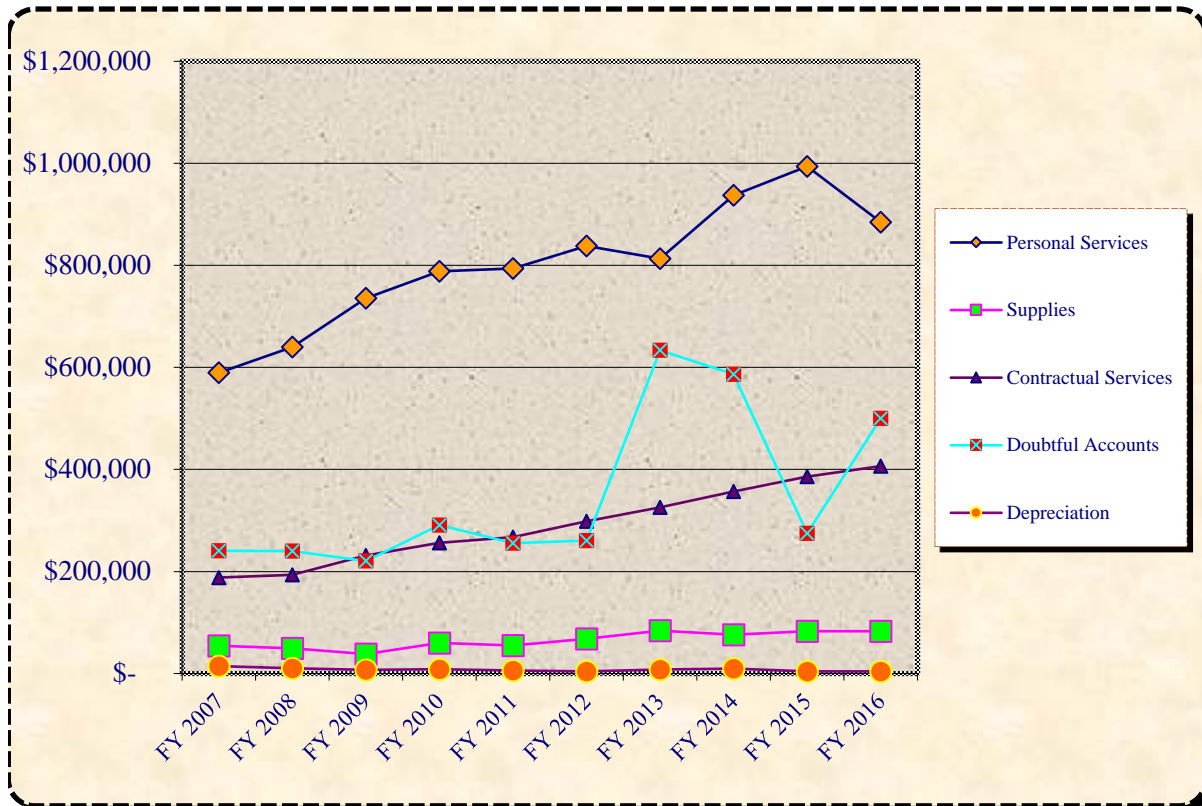
DESCRIPTION:

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 2007 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. The spike in FY 2013 was due to a rate increase. Actual revenues and expenses are reflected for FY 2007-2014 and budgeted figures are shown for FY 2015-2016.

CITY OF SWEETWATER, TEXAS

Emergency Services Expense By Function

Fiscal Year 2007 - Fiscal Year 2016



Description:

This graph shows the amount of expense for each function in Emergency Services for FY 2007 thru FY 2016. Actual expenses are reflected for FY 2007-2014 and budgeted figures are shown for FY 2015-2016.

The decrease in personal services is due to retirement of two long time certified employees and replacement with new incomplete certified paramedics. Other than the Doubtful Expense, other expenses have remained steady with slight increases.

**ENTERPRISE FUND
EMERGENCY MEDICAL SERVICE SUMMARY
2015-2016 BUDGET**

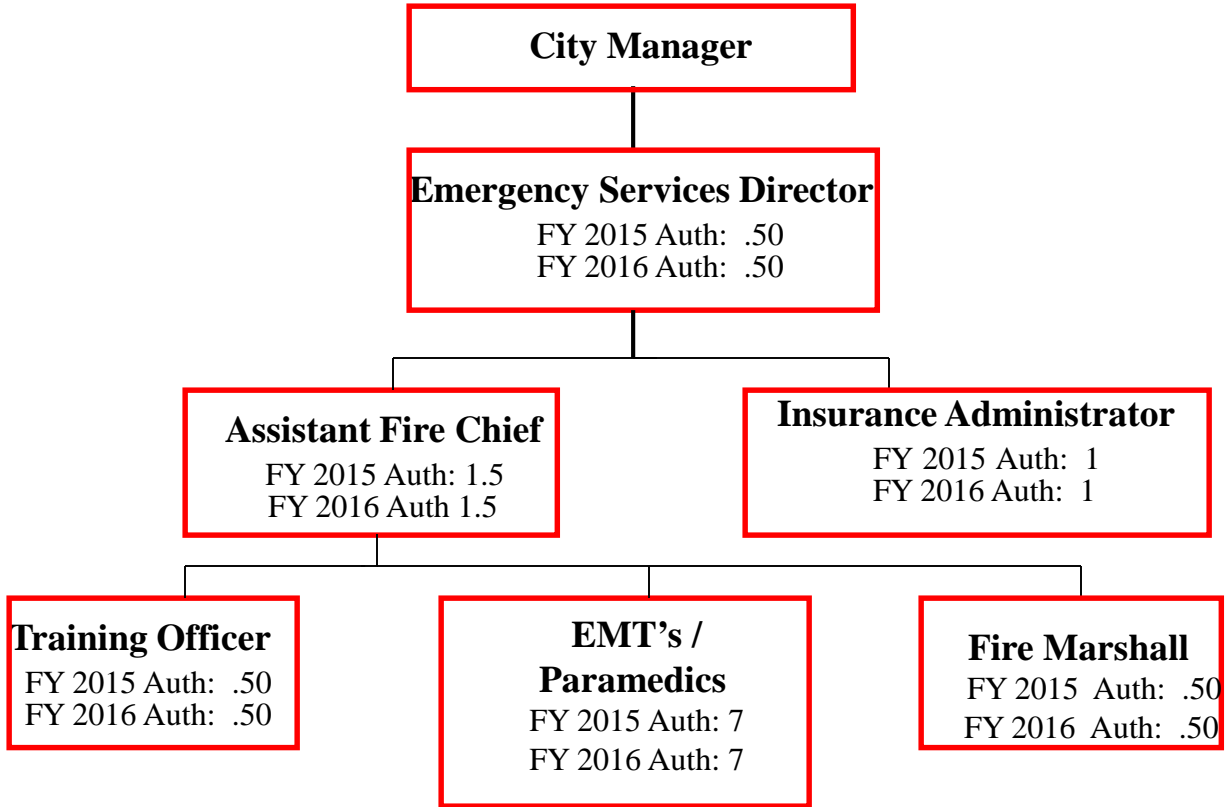
	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
RETAINED EARNINGS, UNRESERVED OCTOBER 1	\$ 160,572	\$ 149,376	\$ 182,651
REVENUES			
Charges for Services	1,102,380	1,055,000	1,055,000
Intergovernmental	9,979	-	-
Miscellaneous	432,213	370,033	422,033
Sub-Total	1,544,572	1,425,033	1,477,033
Non-Operating	586	-	-
TOTAL	\$ 1,545,158	\$ 1,425,033	\$ 1,477,033
EXPENSES			
Personal Services	\$ 937,617	\$ 993,985	\$ 884,775
Supplies	76,400	82,800	82,800
Contractual Services	356,508	385,730	406,551
Doubtful Accounts	586,339	275,000	500,000
Depreciation	9,490	4,243	4,243
TOTAL	\$ 1,966,354	\$ 1,741,758	\$ 1,878,369
Transfers In	410,000	350,000	402,000
RETAINED EARNINGS, UNRESERVED SEPTEMBER 30	\$ 149,376	\$ 182,651	\$ 183,315

**62-62 EMERGENCY MEDICAL SERVICE FUND
REVENUE AND OTHER FINANCING SOURCES
2015-2016 BUDGET**

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
CHARGES FOR SERVICES			
4380 Ambulance Charges	<u>\$ 1,102,380</u>	<u>\$ 1,055,000</u>	<u>\$ 1,055,000</u>
Sub-Total	<u>\$ 1,102,380</u>	<u>\$ 1,055,000</u>	<u>\$ 1,055,000</u>
INTERGOVERNMENTAL			
4520 Grant	<u>\$ 9,979</u>	<u>\$ -</u>	<u>\$ -</u>
Sub-Total	<u>\$ 9,979</u>	<u>\$ -</u>	<u>\$ -</u>
MISCELLANEOUS			
4712 Contributions from Nolan County	\$ 410,737	\$ 350,000	\$ 402,000
4713 Contributions from City of Roscoe	20,033	20,033	20,033
4770 Miscellaneous Revenue	<u>1,443</u>	<u>-</u>	<u>-</u>
Sub-Total	<u>\$ 432,213</u>	<u>\$ 370,033</u>	<u>\$ 422,033</u>
NON-OPERATING			
4750 Interest Revenue	<u>\$ 586</u>	<u>\$ -</u>	<u>\$ -</u>
Sub-Total	<u>\$ 586</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES			
4920 Transfers In	<u>\$ 410,000</u>	<u>\$ 350,000</u>	<u>\$ 402,000</u>
Sub-Total	<u>\$ 410,000</u>	<u>\$ 350,000</u>	<u>\$ 402,000</u>
TOTAL	<u><u>\$ 1,955,158</u></u>	<u><u>\$ 1,775,033</u></u>	<u><u>\$ 1,879,033</u></u>

EMERGENCY MEDICAL SERVICE DEPARTMENT – 62-62

2015-2016



62-62 EMERGENCY MEDICAL SERVICE

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$ 937,617	\$993,985	\$884,775
Supplies	76,401	82,800	82,800
Contractual Services	356,508	385,730	406,551
Doubtful Account	586,339	275,000	500,000
Depreciation	<u>9,490</u>	<u>4,243</u>	<u>4,243</u>
Sub-Total	<u>1,966,355</u>	<u>1,741,758</u>	<u>1,878,369</u>
Capital Outlay	<u>-</u>	<u>30,000</u>	<u>-</u>
TOTAL	<u>\$1,966,355</u>	<u>\$1,771,758</u>	<u>\$1,878,369</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	2013-2014		Estimated	Targeted
	Projected	Actual	2014-2015	2015-2016
1. Training time (man- hours)	2,000	2,956	2,500	2,500
2. Number of paramedics	12	12	15	9
3. Percent of user collections	70%	48%	70%	65%
Activity Summary				
Ambulance calls with no transport	775	612	775	600
Ambulance calls in city	1,000	1,146	1,000	1,100
Ambulance calls outside city	150	165	150	165
Ambulance calls outside county	350	321	350	300
Total Calls	2,275	2,244	2,275	2,165

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>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 558,585	\$ 613,234	\$ 540,257
5020	Longevity	6,780	6,788	7,150
5030	Overtime	72,965	72,000	72,000
5040	Insurance	101,702	98,800	90,866
5050	Social Security	12,532	12,754	12,939
5070	Uniforms	3,127	16,500	10,000
5080	Termination Pay	44,059	10,000	10,000
5090	Worker's Compensation	5,609	20,500	20,500
5110	Retirement	107,203	116,611	103,513
5120	Special Qualification Pay	24,975	26,550	17,550
5130	Special Allowance	80	248	-
	<i>SUB-TOTAL</i>	<u>\$ 937,617</u>	<u>\$ 993,985</u>	<u>\$ 884,775</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 365	\$ 3,000	\$ 3,000
5240	Chemicals	2,683	4,000	4,000
5280	Fuel/Oil/Lubricants	19,315	20,000	20,000
5290	Household & Institutional	8	-	-
5340	Motor Vehicle Repair Material	7,827	10,000	10,000
5350	Equipment Repair & Maintenance	8,995	-	-
5360	Miscellaneous Repair & Maintenance	37,208	45,800	45,800
5380	Doubtful Account Expense	586,339	275,000	500,000
	<i>SUB-TOTAL</i>	<u>\$ 662,740</u>	<u>\$ 357,800</u>	<u>\$ 582,800</u>
<i>CONTRACTUAL SERVICES</i>				
5520	Consultant	\$ -	\$ 1,000	\$ 1,000
5570	Telephone	5,855	5,000	5,000
5590	Travel	5,099	10,000	10,000
5630	Gas	3,155	2,000	2,000
5640	Electricity	7,376	10,000	10,000
5660	Equipment Repair & Maintenance	12,746	10,000	10,000
5665	Technology Information	-	-	11,476
5710	Dues/Subscriptions/Memberships	833	1,500	1,500
5720	Franchise Fee	48,900	53,251	44,311
5740	Administrative Tax	145,476	161,069	170,761
5760	Rental Equipment	106,106	111,910	120,503
5770	Miscellaneous Contracted Services	20,962	20,000	20,000
5790	Depreciation Expense	9,490	4,243	4,243
	<i>SUB-TOTAL</i>	<u>\$ 365,998</u>	<u>\$ 389,973</u>	<u>\$ 410,794</u>
<i>CAPITAL OUTLAY</i>				
5840	Machinery & Equipment	\$ -	\$ 30,000	\$ -
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 1,966,355</u></u>	<u><u>\$ 1,771,758</u></u>	<u><u>\$ 1,878,369</u></u>

REFUSE COLLECTION AND DISPOSAL

What is Shown in this Section?

Page	228	Narrative - Explanation of Anticipated Revenue & Expenses and a Brief Summary of Department Operations
Page	229	Graph - Expense by Function
Page	230	Fund Summary
Page	231	Revenue and Other Financing Sources
Page	232	Expenses and Other Financing Uses Summary (GAAP Basis)
Page	233	Account Trend Summaries (Budget Basis) - Refuse Fund
Page	234	Organizational Chart - Residential
Page	235	Department Information - Residential Mission Statement, Goals & Objectives and Account Trend Summaries
Page	238	Organizational Chart - Disposal & Recycling
Page	239	Department Information - Disposal & Recycling Mission Statement, Goals & Objectives and Account Trend Summaries
Page	242	Organizational Chart - Commercial
Page	243	Department Information - Commercial Mission Statement, Goals & Objectives and Account Trend Summaries

**REFUSE COLLECTION AND DISPOSAL FUND
NARRATIVE
FISCAL YEAR 2015-2016 BUDGET**

Anticipated fiscal year 2016 revenue for the Refuse Collections and Disposal Fund is \$2,002,000, a \$9,000, or a .5%, increase from the preceding budget. The graph on page 40, 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 2015</u>
Charges For Services	\$1,951,000	97.5%	\$ 4,000
Intergovernmental	-	0.0%	-
Fines and Forfeitures	9,000	0.4%	4,000
Miscellaneous	40,000	2.0%	-
Non-Operating	<u>2,000</u>	<u>0.1%</u>	<u>1,000</u>
Total	<u>\$2,002,000</u>	<u>100.0%</u>	<u>\$ 9,000</u>

Expenses for this fund total \$2,032,474 for FY 2016, an increase of 2.4% over FY 2015, (see graph, page 229). The increase is primarily due to higher contractual expenses such as an increase in disposal fees at a nearby Type I landfill. 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 2015</u>
Personal Services	\$ 651,589	32.1%	\$ (1,274)
Supplies	303,218	14.9%	4,483
Contractual Services	1,049,617	51.6%	47,368
Doubtful Account Expense	10,550	0.5%	-
Depreciation	<u>17,500</u>	<u>0.9%</u>	<u>(2,307)</u>
Total	<u>\$2,032,474</u>	<u>100.0%</u>	<u>\$ 48,270</u>

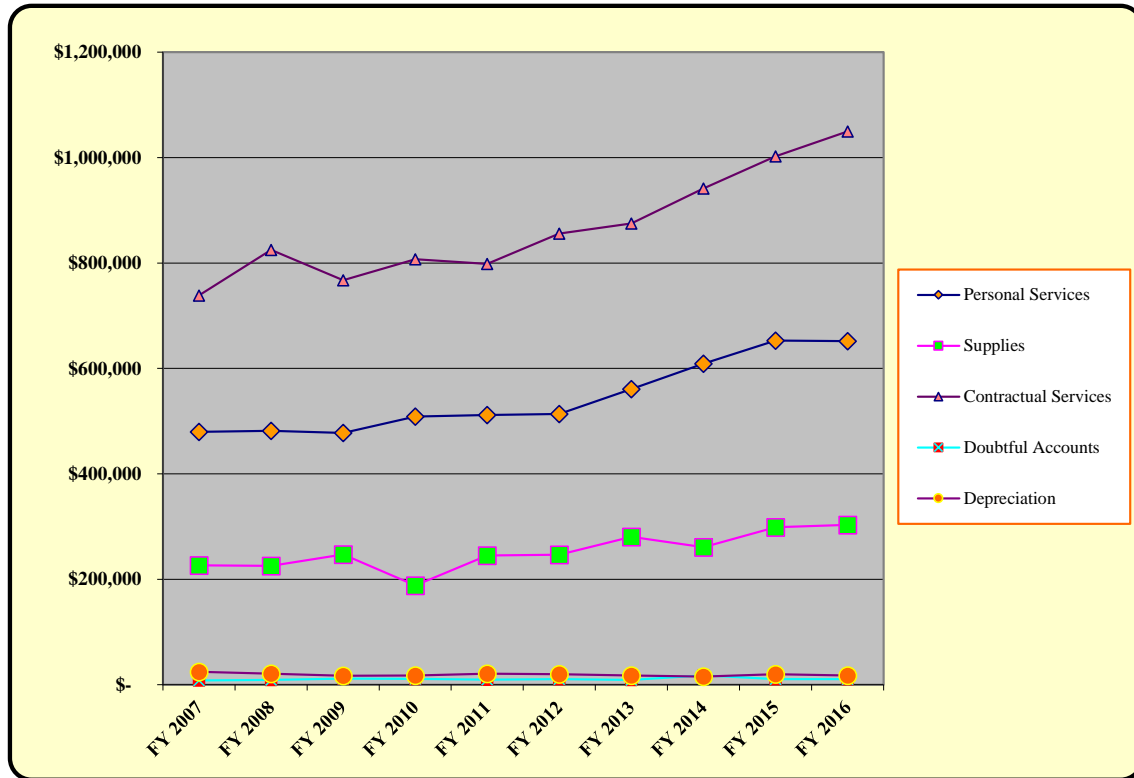
After a thorough study of options available, the City Commission, in FY 94, elected to close the city Type I landfill in favor of direct hauling of refuse to a private facility located some thirty miles away. A contract was negotiated with a landfill operator to pay a tipping fee for refuse disposal 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 2007 - Fiscal Year 2016



Description:

This graph shows the amount of expense for each function in Refuse Collection & Disposal for FY 2007 through FY 2016. Actual expenses are reflected for FY 2007-2014 and budgeted expenses are shown for FY 2015-2016. The increase in personal services is due to cost of living adjustments. Contractual Services continue to rise due to rising costs of engineering and disposal fees as well as necessary repairs on dumpsters and other equipment.

**ENTERPRISE FUND
REFUSE COLLECTION AND DISPOSAL SUMMARY
2015-2016 BUDGET**

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
RETAINED EARNINGS, UNRESERVED OCTOBER 1	\$ 1,217,063	\$ 1,363,424	\$ 1,372,220
REVENUES			
Charges for Services	1,944,239	1,947,000	1,951,000
Intergovernmental	-	-	-
Fines and Forfeitures	9,350	5,000	9,000
Miscellaneous	34,941	40,000	40,000
Sub-Total	1,988,530	1,992,000	2,000,000
Non-Operating	2,454	1,000	2,000
TOTAL	\$ 1,990,984	\$ 1,993,000	\$ 2,002,000
EXPENSES			
Personal Services	\$ 609,042	\$ 652,863	\$ 651,589
Supplies	261,040	298,735	303,218
Contractual Services	941,433	1,002,249	1,049,617
Doubtful Accounts	17,685	10,550	10,550
Depreciation	15,423	19,807	17,500
TOTAL	\$ 1,844,623	\$ 1,984,204	\$ 2,032,474
RETAINED EARNINGS, UNRESERVED SEPTEMBER 30	\$ 1,363,424	\$ 1,372,220	\$ 1,341,746

**63-63 REFUSE COLLECTION AND DISPOSAL FUND
REVENUE AND OTHER FINANCING SOURCES
2015-2016 BUDGET**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
CHARGES FOR SERVICES			
4260 Sanitation Department Charges	\$ 1,943,704	\$ 1,946,500	\$ 1,950,500
4262 Sales Tax	535	500	500
Sub-Total	<u>\$ 1,944,239</u>	<u>\$ 1,947,000</u>	<u>\$ 1,951,000</u>
INTERGOVERNMENTAL			
4520 Grant Revenue	\$ -	\$ -	\$ -
Sub-Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FINES & FORFEITURES			
4610 Refuse Penalty	\$ 9,350	\$ 5,000	\$ 9,000
Sub-Total	<u>\$ 9,350</u>	<u>\$ 5,000</u>	<u>\$ 9,000</u>
MISCELLANEOUS			
4770 Miscellaneous Revenue	\$ 34,941	\$ 40,000	\$ 40,000
Sub-Total	<u>\$ 34,941</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>
NON-OPERATING			
4750 Interest Revenue	\$ 2,454	\$ 1,000	\$ 2,000
Sub-Total	<u>\$ 2,454</u>	<u>\$ 1,000</u>	<u>\$ 2,000</u>
TOTAL	<u><u>\$ 1,990,984</u></u>	<u><u>\$ 1,993,000</u></u>	<u><u>\$ 2,002,000</u></u>

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

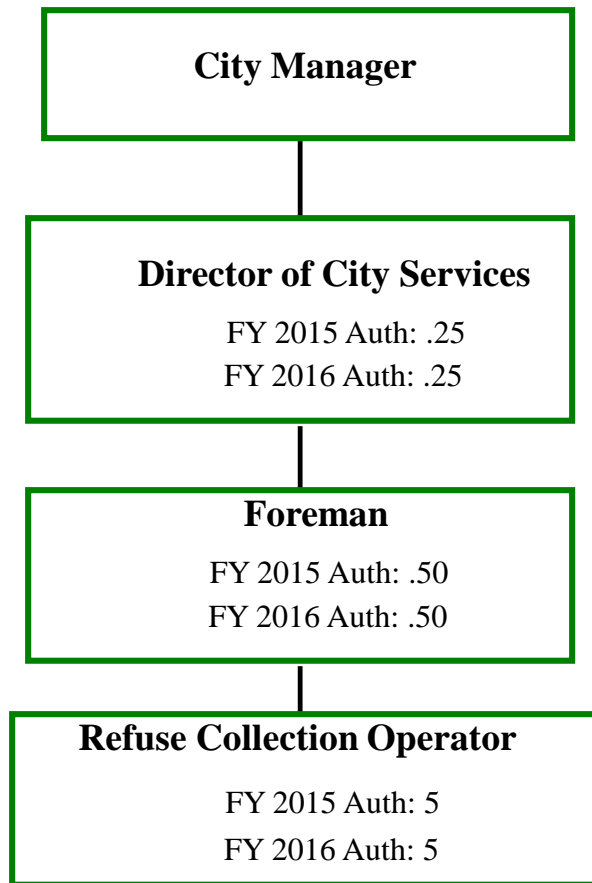
	ACTUAL <u>2013-2014</u>	BUDGET <u>2014-2015</u>	BUDGET <u>2015-2016</u>
Refuse Collection - Residential	\$1,010,338	\$1,025,127	\$1,053,039
Refuse Disposal & Recycling	340,113	439,077	438,341
Refuse Collection - Commercial	<u>494,172</u>	<u>520,000</u>	<u>541,094</u>
TOTAL	<u>\$1,844,623</u>	<u>\$1,984,204</u>	<u>\$2,032,474</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 COLLECTION AND DISPOSAL FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
PERSONAL SERVICES				
5010	Salaries	\$ 344,686	\$ 367,439	\$ 366,061
5020	Longevity	6,528	6,879	6,238
5030	Overtime	1,581	2,275	4,057
5040	Insurance	81,243	79,547	92,293
5050	Social Security	29,994	34,102	33,521
5060	Temporary Hire	55,519	67,433	59,940
5070	Uniforms	1,625	1,927	2,021
5080	Termination Pay	2,092	300	687
5090	Worker's Compensation	10,680	15,050	15,899
5110	Retirement	73,814	76,463	69,672
5120	Special Qualification Pay	1,200	1,200	1,200
5130	Special Allowance	80	248	-
	SUB-TOTAL	<u>\$ 609,042</u>	<u>\$ 652,863</u>	<u>\$ 651,589</u>
SUPPLIES				
5210	Office Supplies	\$ 299	\$ 950	\$ 950
5240	Chemicals	318	543	689
5280	Fuel/Oil/Lubricants	138,009	153,000	148,500
5290	Household & Institutional	2,810	3,250	3,200
5340	Motor Vehicle Repair Material	43,542	44,083	49,233
5350	Equipment Repair & Maintenance	26,960	23,750	22,750
5360	Miscellaneous Repair & Maintenance	49,102	73,159	77,896
5380	Doubtful Account Expense	17,685	10,550	10,550
	SUB-TOTAL	<u>\$ 278,725</u>	<u>\$ 309,285</u>	<u>\$ 313,768</u>
CONTRACTUAL SERVICES				
5520	Consultant	\$ -	\$ 50,000	\$ 25,000
5570	Telephone	5,163	5,481	6,001
5590	Travel	352	2,500	2,500
5620	Water	540	780	780
5640	Electricity	3,583	3,200	3,600
5660	Equipment Repair & Maintenance	139,502	149,385	147,285
5665	Technology Information	-	-	17,483
5710	Dues/Subscriptions/Memberships	211	225	225
5720	Franchise Fee	59,796	59,790	60,060
5740	Administrative Tax	173,976	180,382	185,386
5760	Rental Equipment	208,584	213,800	224,557
5770	Miscellaneous Contracted Services	349,726	336,706	376,740
5790	Depreciation Expense	15,423	19,807	17,500
	SUB-TOTAL	<u>\$ 956,856</u>	<u>\$ 1,022,056</u>	<u>\$ 1,067,117</u>
CAPITAL OUTLAY				
5810	Land	\$ 40,056	\$ -	\$ -
	SUB-TOTAL	<u>\$ 40,056</u>	<u>\$ -</u>	<u>\$ -</u>
	GRAND TOTAL	<u><u>\$ 1,884,679</u></u>	<u><u>\$ 1,984,204</u></u>	<u><u>\$ 2,032,474</u></u>

**REFUSE COLLECTION RESIDENTIAL DEPARTMENT – 63-63
2015-2016**



63-63 REFUSE COLLECTION - RESIDENTIAL

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$ 302,772	\$ 315,559	\$ 319,587
Supplies	145,480	149,617	147,045
Contractual Services	544,401	549,401	575,857
Doubtful Account Expense	17,685	10,550	10,550
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$1,010,338</u>	<u>\$1,025,127</u>	<u>\$1,053,039</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

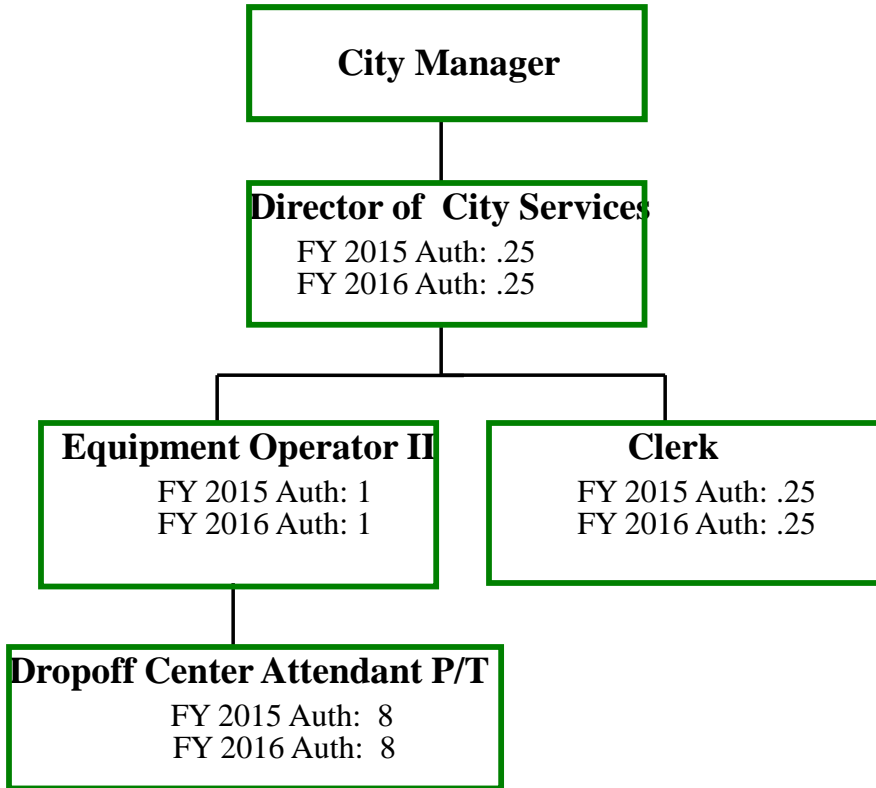
1. To provide one brush pick-up annually for all residents.
2. Track tonnage of waste collected from hand pick-up routes.
3. To refurbish 145 dumpsters per year.

Indicators	2013-2014		Estimated 2014-2015	Targeted 2015-2016
	Projected	Actual		
I. Residential Collections				
1. Number of personnel & on line average	6/93%	6/92%	6/92%	6/95%
2. Number of vehicles & on line average	4/88%	4/93%	4/90%	4/95%
3. Tons of waste collected from automated routes	4,939	5,309	5,200	5,000
II. Other Operations				
1. Number of brush/debris call and tonnage	400/100	489/98	350/275	300/100
2. Tons of waste collected from hand pickup routes	28	37	32	35
3. Number of dumpsters refurbished	192	132	104	145

63-63 REFUSE RESIDENTIAL
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
PERSONAL SERVICES				
5010	Salaries	\$ 184,157	\$ 194,224	\$ 197,229
5020	Longevity	3,851	4,136	4,422
5030	Overtime	803	900	2,057
5040	Insurance	54,088	52,675	54,088
5050	Social Security	13,370	15,287	15,618
5070	Uniforms	1,221	1,127	1,221
5080	Termination Pay	538	-	-
5090	Worker's Compensation	4,291	6,250	6,897
5110	Retirement	39,963	40,386	37,605
5120	Special Qualification Pay	450	450	450
5130	Special Allowance	40	124	-
	SUB-TOTAL	<u>\$ 302,772</u>	<u>\$ 315,559</u>	<u>\$ 319,587</u>
SUPPLIES				
5210	Office Supplies	\$ 293	\$ 600	\$ 600
5240	Chemicals	75	268	264
5280	Fuel/Oil/Lubricants	81,550	76,000	74,000
5290	Household & Institutional	2,623	2,900	2,850
5340	Motor Vehicle Repair Material	19,381	19,583	19,500
5350	Equipment Repair & Maintenance	16,690	9,000	9,000
5360	Miscellaneous Repair & Maintenance	24,868	41,266	40,831
5380	Doubtful Account Expense	17,685	10,550	10,550
	SUB-TOTAL	<u>\$ 163,165</u>	<u>\$ 160,167</u>	<u>\$ 157,595</u>
CONTRACTUAL SERVICES				
5570	Telephone	\$ 2,387	\$ 2,688	\$ 2,688
5590	Travel	101	1,500	1,500
5660	Equipment Repair & Maintenance	76,735	79,100	78,000
5665	Technology Improvements	-	-	7,928
5720	Franchise Fee	59,796	59,790	60,060
5740	Administrative Tax	173,976	180,382	185,386
5760	Rental Equipment	53,472	54,810	57,569
5770	Miscellaneous Contracted Services	177,934	171,131	182,726
	SUB-TOTAL	<u>\$ 544,401</u>	<u>\$ 549,401</u>	<u>\$ 575,857</u>
	GRAND TOTAL	<u><u>\$ 1,010,338</u></u>	<u><u>\$ 1,025,127</u></u>	<u><u>\$ 1,053,039</u></u>

**REFUSE COLLECTION DISPOSAL & RECYCLING DEPARTMENT – 63-64
2015-2016**



63-64 REFUSE DISPOSAL & RECYCLING

	ACTUAL <u>2013-2014</u>	BUDGET <u>2014-2015</u>	BUDGET <u>2015-2016</u>
Personal Services	\$148,575	\$165,595	\$161,309
Supplies	35,292	59,593	62,415
Contractual Services	140,823	194,082	197,117
Depreciation	<u>15,423</u>	<u>19,807</u>	<u>17,500</u>
Sub-Total	<u>340,113</u>	<u>439,077</u>	<u>438,341</u>
Capital Outlay	<u>40,056</u>	-	-
TOTAL	<u>\$380,169</u>	<u>\$439,077</u>	<u>\$438,341</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

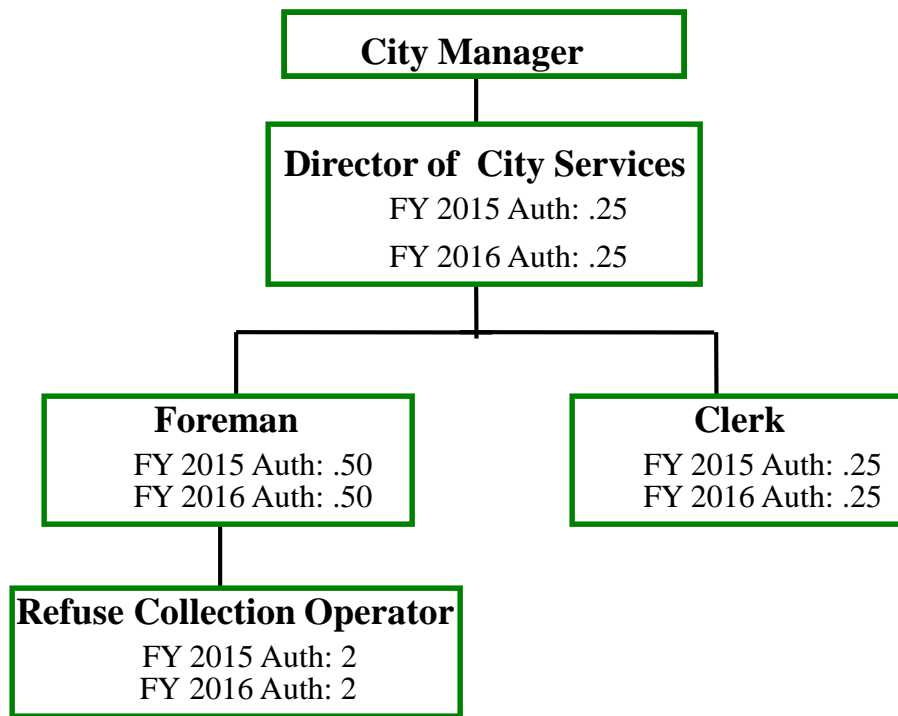
1. Track amounts of brush, debris and recyclable metals hauled to the Type IV landfill.
2. Track amounts of putrescible waste, debris, brush and yard waste hauled to the Citizens Drop Off Center (DOC).
3. Track amounts of recyclables and other diverted materials hauled to the DOC and revenue derived 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	2013-2014		2014-2015	2015-2016
	<u>Projected</u>	<u>Actual</u>	<u>Estimated</u>	<u>Targeted</u>
I. Type IV Landfill				
1. Debris by individuals (cubic yards/tons)	7,027/1,405	8,560/1,723	8,600/1,720	9,000/1,800
2. Debris by City/County (cubic yards/tons)	4,308/1048	3,046/609	3,100/620	3,100/620
3. Brush/yard waste by individuals (cubic yards/tons)	2,873/575	3,910/782	3,800/760	4,000/800
4. Brush/yard waste by City/County (cubic yards/tons)	767/153	688/138	774/155	650/130
5. Metals (tons)	38	40	48	40
II. Citizens Drop-Off Center (DOC)				
1. Putrescible Waste (cubic yards/tons)	1,020/204	998/200	1,010/180	950/190
2. Debris (cubic yards/tons)	3,521/704	4,161/832	3,540/708	4,200/840
3. Brush/yard waste (cubic yards/tons)	1,236/247	1195/239	2,120/424	2,000/400
III. Recyclables from DOC				
1. Paper (tons)	225	156	190	200
2. Cardboard (tons)	240	232	232	240
3. Glass (tons)	8	8	4	8
4. Metals (tons)	29	48	56	40
5. Tires – number/tons	1,096/18	1,259/16	1,020/20	1,256/16
5. DTY Oil – gallons	434	592	508	575
6. DTY Oil Filters – number	168	272	98	115
7. Revenue received from recyclables	\$28,563	\$23,566.86	\$24,406	\$27,000
IV. Type IV & DOC Cost				
Savings for Transportation And Tipping Fee at Type I Landfill	\$263,327	\$267,677	\$266,789	\$284,937

63-64 REFUSE DISPOSAL & RECYCLING
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
PERSONAL SERVICES				
5010	Salaries	\$ 56,347	\$ 58,522	\$ 60,453
5020	Longevity	801	876	983
5030	Overtime	4	500	1,000
5040	Insurance	9,462	9,350	10,324
5050	Social Security	8,560	9,787	9,437
5060	Temporary Hire	55,519	67,433	59,940
5070	Uniforms	202	300	300
5080	Termination Pay	813	300	687
5090	Worker's Compensation	4,911	6,000	6,202
5110	Retirement	11,656	12,227	11,683
5120	Special Qualification Pay	300	300	300
	SUB-TOTAL	<u>\$ 148,575</u>	<u>\$ 165,595</u>	<u>\$ 161,309</u>
SUPPLIES				
5210	Office Supplies	\$ 3	\$ 200	\$ 200
5240	Chemicals	25	-	150
5280	Fuel/Oil/Lubricants	18,498	29,000	27,500
5290	Household & Institutional	130	250	250
5340	Motor Vehicle Repair Material	7,028	8,500	8,500
5350	Equipment Repair & Maintenance	6,619	10,000	9,000
5360	Miscellaneous Repair & Maintenance	2,989	11,643	16,815
	SUB-TOTAL	<u>\$ 35,292</u>	<u>\$ 59,593</u>	<u>\$ 62,415</u>
CONTRACTUAL SERVICES				
5520	Consultant	\$ -	\$ 50,000	\$ 25,000
5570	Telephone	2,353	2,313	2,353
5620	Water	540	780	780
5640	Electricity	3,583	3,200	3,600
5660	Equipment Repair & Maintenance	13,712	18,500	17,500
5665	Technology Information	-	-	4,178
5710	Dues/Subscriptions/Memberships	211	225	225
5760	Rental Equipment	62,916	64,489	67,763
5770	Miscellaneous Contracted Services	57,508	54,575	75,718
5790	Depreciation Expense	15,423	19,807	17,500
	SUB-TOTAL	<u>\$ 156,246</u>	<u>\$ 213,889</u>	<u>\$ 214,617</u>
CAPITAL OUTLAY				
5810	Land	\$ 40,056	\$ -	\$ -
	SUB-TOTAL	<u>\$ 40,056</u>	<u>\$ -</u>	<u>\$ -</u>
	GRAND TOTAL	<u>\$ 380,169</u>	<u>\$ 439,077</u>	<u>\$ 438,341</u>

REFUSE COLLECTION COMMERCIAL DEPARTMENT – 63-65 2015-2016



63-65 REFUSE COLLECTION - COMMERCIAL

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$157,695	\$171,709	\$170,693
Supplies	80,268	89,525	93,758
Contractual Services	256,209	258,766	276,643
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$494,172</u>	<u>\$520,000</u>	<u>\$541,094</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

Indicators	2013-2014		Estimated	Targeted
	Projected	Actual	2014-2015	2015-2016
I. Commercial Collections				
1. Number of personnel & on line average	2/95%	2/92%	2/92%	2/95%
2. Number of vehicles & on line average	4/95%	4/90%	4/77%	4/97%
3. Ton of waste collected	3,563	3,807	3,910	3,816
II. Other Operations				
1. Number of dumpsters refurbished	62	65	35	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>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>			
5010 Salaries	\$ 104,182	\$ 114,693	\$ 108,379
5020 Longevity	1,876	1,867	833
5030 Overtime	774	875	1,000
5040 Insurance	17,693	17,522	27,881
5050 Social Security	8,064	9,028	8,466
5070 Uniforms	202	500	500
5080 Termination Pay	741	-	-
5090 Worker's Compensation	1,478	2,800	2,800
5110 Retirement	22,195	23,850	20,384
5120 Special Qualification Pay	450	450	450
5130 Special Allowance	40	124	-
<i>SUB-TOTAL</i>	<u>\$ 157,695</u>	<u>\$ 171,709</u>	<u>\$ 170,693</u>
<i>SUPPLIES</i>			
5210 Office Supplies	\$ 3	\$ 150	\$ 150
5240 Chemicals	218	275	275
5280 Fuel/Oil/Lubricants	37,961	48,000	47,000
5290 Household & Institutional	57	100	100
5340 Motor Vehicle Repair Material	17,133	16,000	21,233
5350 Equipment Repair & Maintenance	3,651	4,750	4,750
5360 Miscellaneous Repair & Maintenance	21,245	20,250	20,250
<i>SUB-TOTAL</i>	<u>\$ 80,268</u>	<u>\$ 89,525</u>	<u>\$ 93,758</u>
<i>CONTRACTUAL SERVICES</i>			
5570 Telephone	\$ 423	\$ 480	\$ 960
5590 Travel	251	1,000	1,000
5660 Equipment Repair & Maintenance	49,055	51,785	51,785
5665 Technology Improvements	-	-	5,377
5760 Rental Equipment	92,196	94,501	99,225
5770 Miscellaneous Contracted Services	114,284	111,000	118,296
<i>SUB-TOTAL</i>	<u>\$ 256,209</u>	<u>\$ 258,766</u>	<u>\$ 276,643</u>
<i>GRAND TOTAL</i>	<u>\$ 494,172</u>	<u>\$ 520,000</u>	<u>\$ 541,094</u>



INTERNAL SERVICE FUNDS

Tabs In This Section

Page 249 Central Garage & Stores

Page 259 Employees' Benefit Fund



CENTRAL GARAGE AND STORES

What is Shown in this Section?

Page 250	Narrative - Anticipated Revenues & Expenses
Page 251	Graph - Expense by Function
Page 252	Fund Summary
Page 253	Revenue and Other Financing Sources
Page 254	Organizational Chart
Page 255	Department Information - Mission Statement, Goals & Objectives
Page 258	Account Trend Summary

**CENTRAL GARAGE AND STORES FUND
NARRATIVE
FISCAL YEAR 2015-2016 BUDGET**

Anticipated revenue for the Central Garage and Stores Fund total \$1,356,343 a 19.1% 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 2015</u>
Charges For Services	\$1,335,343	98.5%	\$ 217,743
Miscellaneous	20,000	1.5%	-
Non-Operating	<u>1,000</u>	<u>0.1%</u>	<u>-</u>
Total	<u>\$1,356,343</u>	<u>100.0%</u>	<u>\$ 217,743</u>

Expenses for this fund will increase \$201,523 or 16.6% from the preceding year. The increase is primarily due to personnel changes and increases in insurance costs and cost of living adjustments. An Information Technology program was added within the Central Garage and Stores Fund. Two Information Technology employees were added to meet the City's needs. Changes in levels of expenses for the functional areas over the preceding year are shown in the tabulation:

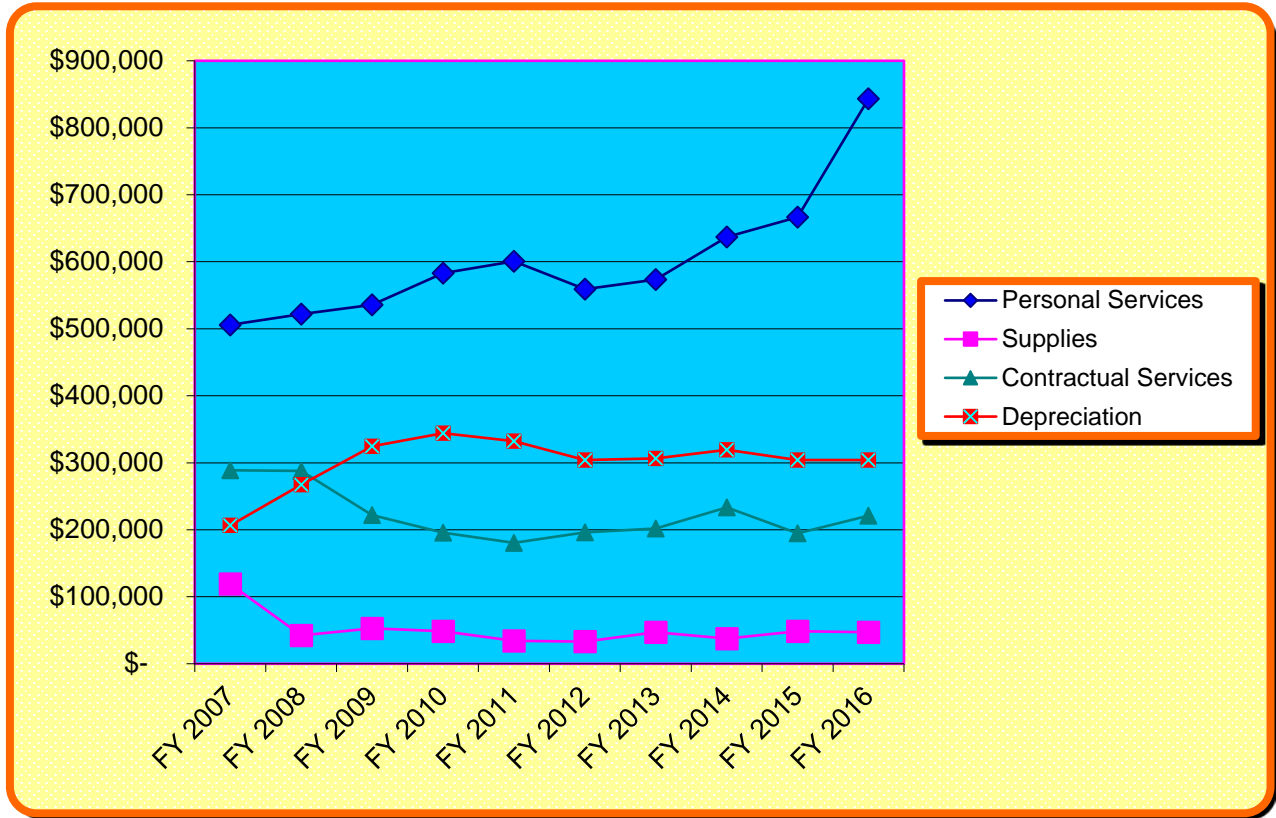
<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From FY 2015</u>
Personal Services	\$ 843,309	59.6%	\$ 176,850
Supplies	47,000	3.3%	(1,500)
Contractual services	220,826	15.6%	26,173
Depreciation	<u>304,269</u>	<u>21.5%</u>	<u>-</u>
Total	<u>\$1,415,404</u>	<u>100.0%</u>	<u>\$ 201,523</u>



CITY OF SWEETWATER, TEXAS

Central Supply Expense By Function

Fiscal Year 2007 - Fiscal Year 2016



Description:

This graph shows the amount of expense for each function in Central Supply for FY 2007 thru FY 2016. Actual expenses are reflected for FY 2007-2014 and budgeted figures are shown for FY 2015-2016. The increase in personal services is due to cost of living adjustments and the addition of two new Information Technology employees.

**INTERNAL SERVICES FUND
CENTRAL GARAGE AND STORES SUMMARY
2015-2016 BUDGET**

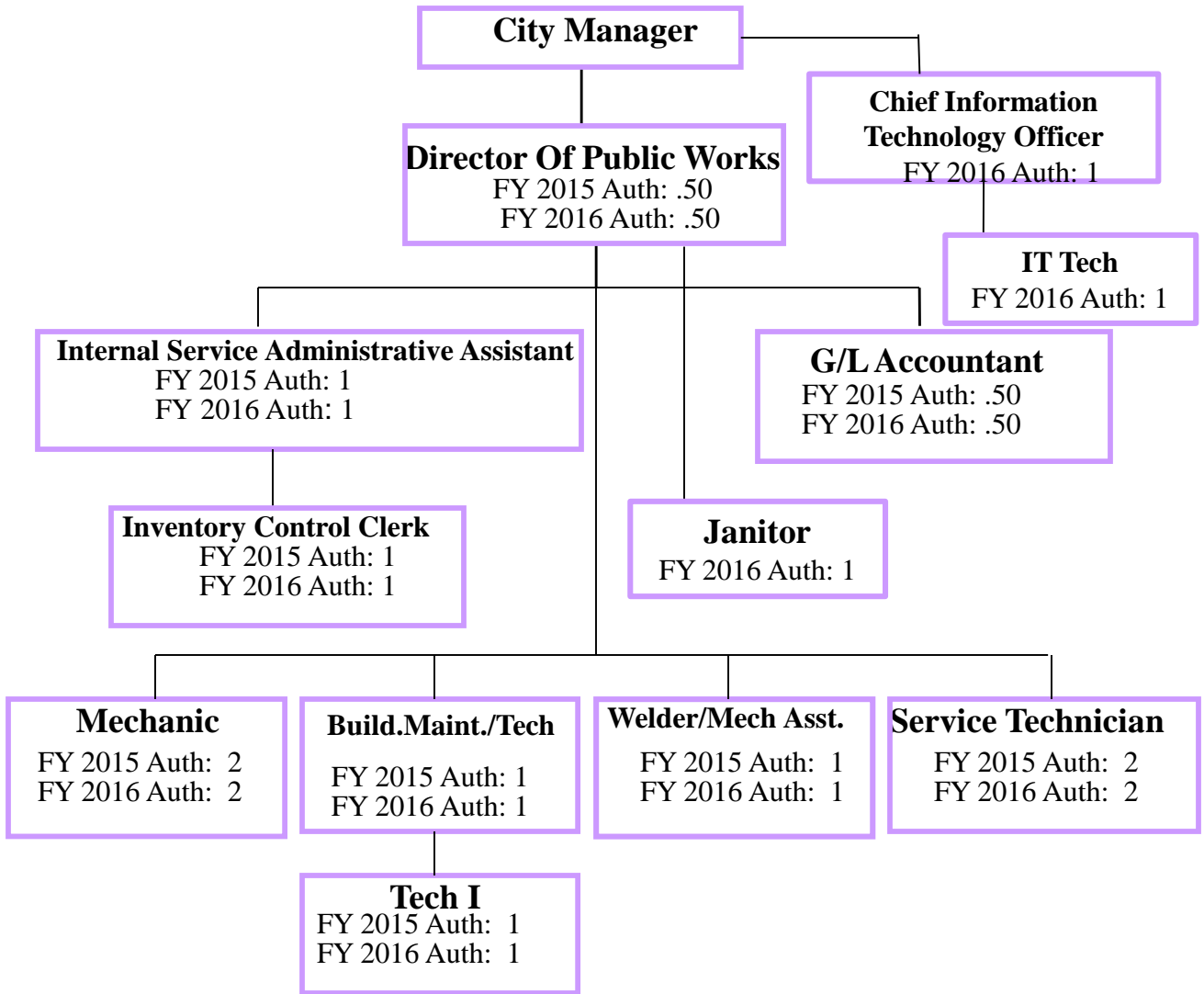
	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
RETAINED EARNINGS, UNRESERVED OCTOBER 1	\$ 2,271,501	\$ 2,255,211	\$ 2,179,930
REVENUES			
Charges for Services	1,109,237	1,117,600	1,335,343
Intergovernmental	-	-	-
Miscellaneous	<u>99,514</u>	<u>20,000</u>	<u>20,000</u>
Sub-Total	1,208,751	1,137,600	1,355,343
Non-Operating	<u>2,212</u>	<u>1,000</u>	<u>1,000</u>
TOTAL	<u>\$ 1,210,963</u>	<u>\$ 1,138,600</u>	<u>\$ 1,356,343</u>
EXPENSES			
Personal Services	\$ 636,892	\$ 666,459	\$ 843,309
Supplies	37,513	48,500	47,000
Contractual Services	233,440	194,653	220,826
Depreciation	<u>319,408</u>	<u>304,269</u>	<u>304,269</u>
TOTAL	<u>\$ 1,227,253</u>	<u>\$ 1,213,881</u>	<u>\$ 1,415,404</u>
RETAINED EARNINGS, UNRESERVED SEPTEMBER 30	<u>\$ 2,255,211</u>	<u>\$ 2,179,930</u>	<u>\$ 2,120,869</u>

**70-71 CENTRAL GARAGE AND STORES FUND
REVENUE AND OTHER FINANCING SOURCES
2015-2016 BUDGET**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
CHARGES FOR SERVICES			
4280 Shop Labor Charges	\$ 307,270	\$ 300,000	\$ 300,000
4290 Overhead Charges-Fuel	17,010	20,000	20,000
4390 Overhead Charges-Supplies	75,702	70,000	70,000
4395 Information Technology	-	-	136,801
4410 Equipment Rental Charges	<u>709,255</u>	<u>727,600</u>	<u>808,542</u>
Sub-Total	<u>\$ 1,109,237</u>	<u>\$ 1,117,600</u>	<u>\$ 1,335,343</u>
INTERGOVERNMENTAL			
4520 Grant Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Sub-Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
MISCELLANEOUS			
4770 Miscellaneous Revenue	<u>\$ 99,514</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Sub-Total	<u>\$ 99,514</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
NON-OPERATING			
4750 Interest Revenue	<u>\$ 2,212</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
Sub-Total	<u>\$ 2,212</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
TOTAL	<u><u>\$ 1,210,963</u></u>	<u><u>\$ 1,138,600</u></u>	<u><u>\$ 1,356,343</u></u>

CENTRAL GARAGE & STORES DEPARTMENT – 70-71

2015-2016



70-71 CENTRAL GARAGE AND STORES

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Personal Services	\$636,892	\$666,459	\$843,309
Supplies	37,513	48,500	47,000
Contractual Services	233,440	194,653	220,826
Depreciation	<u>319,408</u>	<u>304,269</u>	<u>304,269</u>
Sub-Total	<u>1,227,253</u>	<u>1,213,881</u>	<u>1,415,404</u>
Capital Outlay	<u>1,053,383</u>	-	-
TOTAL	<u>\$2,280,636</u>	<u>\$1,213,881</u>	<u>\$1,415,404</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, through this fund, are initiated from 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 equipment. The City added an Information Technology department within the Internal Services. More sophisticated technologies involving the City's computer, telephone, internet systems and complex public safety applications made the addition imperative.

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. Refuse containers are just one example. The containers are serving a longer life because of the maintenance rehab on them. 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.
3. The technology program has become crucial in keeping the City running well and efficiently. They perform preventive and active assistance. Having its own technology department, the City's systems do not have long down times if any. The Technology employees' expertise and vigilance have become crucial in keeping the City's computer, utility, phone systems and website secure.

70-71 CENTRAL GARAGE AND STORES

Indicators	2013-2014		Estimated 2014-2015	Targeted 2015-2016
	Projected	Actual		
1. Major engine repairs	2	9	2	2
2. Engine and chassis repairs	1,000	835	1,000	1,000
3. Flats	400	372	400	400
4. Service jobs & preventive maintenance check	425	207	425	425
5. Welding jobs	225	81	225	225
6. Unleaded & regular gas consumption (gals)	55,000	60,966	55,000	55,000
7. Diesel consumption (gals)	51,000	53,646	51,000	51,000
8. Oil consumption (gals)	2,000	990	2,000	2,000
9. Containers refurbished	225	222	225	225
10. Building maintenance	10	8	10	10
11. Building repair	4	0	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	2013-2014		Estimated 2014-2015	Targeted 2015-2016
	Projected	Actual		
1. Number of requisitions processed	1,250	1,038	1,250	1,250
2. Total number of purchases or contracts from MBEs	8	13	8	8
3. Total dollar value of purchases or contracts from MBE	5,000	16,845	5,000	5,000
4. Number of bidders for goods or services by MBE	6	6	6	6
5. Number of MBEs contacted in anticipation of bid lettings	4	7	4	4
6. Percentage of dollar value or all contracts awarded to the private sector that were awarded to MBEs	20%	5.8%	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	2013-2014		Estimated	Targeted
	<u>Projected</u>	<u>Actual</u>	<u>2014-2015</u>	<u>2015-2016</u>
1) a. Number sites Gambusia distributed	25	0	25	25
b. Number hours larvicided	100	16	100	100
c. Number hours for adulticide	100	24	100	100
2) Number mosquito samples submitted	2	0	2	2
3) a. Number educational programs	2	2	2	2
b. Number articles in news media	4	0	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>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>PERSONAL SERVICES</i>				
5010	Salaries	\$ 403,861	\$ 425,421	\$ 569,862
5020	Longevity	7,863	6,707	7,283
5030	Overtime	3,574	2,000	3,500
5040	Insurance	89,712	93,800	93,800
5050	Social Security	30,328	33,605	44,813
5070	Uniforms	1,746	2,000	2,000
5080	Termination Pay	(1,167)	1,000	1,000
5090	Worker's Compensation	8,607	9,000	9,000
5110	Retirement	88,038	88,778	107,903
5120	Special Qualification Pay	4,250	3,900	3,900
5130	Special Allowance	80	248	248
	<i>SUB-TOTAL</i>	<u>\$ 636,892</u>	<u>\$ 666,459</u>	<u>\$ 843,309</u>
<i>SUPPLIES</i>				
5210	Office Supplies	\$ 2,090	\$ 5,000	\$ 5,000
5240	Chemicals	4,312	7,500	5,000
5280	Fuel/Oil/Lubricants	14,524	14,500	14,500
5290	Household & Institutional	2,260	2,000	3,000
5340	Motor Vehicle Repair Material	2,021	2,500	2,500
5350	Equipment Repair & Maintenance	3,217	5,000	5,000
5360	Miscellaneous Repair & Maintenance	9,089	12,000	12,000
	<i>SUB-TOTAL</i>	<u>\$ 37,513</u>	<u>\$ 48,500</u>	<u>\$ 47,000</u>
<i>CONTRACTUAL SERVICES</i>				
5570	Telephone	\$ 6,991	\$ 7,000	\$ 7,000
5610	Printing & Binding	47	-	-
5630	Gas	13,697	9,000	13,700
5640	Electricity	14,341	13,300	14,500
5660	Equipment Repair & Maintenance	3,254	2,000	3,000
5710	Dues/Subscriptions/Memberships	200	1,000	1,000
5740	Administrative Tax	149,868	110,353	129,626
5750	Insurance	35,860	40,000	40,000
5770	Miscellaneous Contracted Services	9,182	12,000	12,000
5790	Depreciation Expense	319,408	304,269	304,269
	<i>SUB-TOTAL</i>	<u>\$ 552,848</u>	<u>\$ 498,922</u>	<u>\$ 525,095</u>
<i>CAPITAL OUTLAY</i>				
5840	Machinery & Equipment	\$ 135,338	\$ -	\$ -
5850	Vehicles	918,045	-	-
	<i>SUB-TOTAL</i>	<u>\$ 1,053,383</u>	<u>\$ -</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 2,280,636</u></u>	<u><u>\$ 1,213,881</u></u>	<u><u>\$ 1,415,404</u></u>

EMPLOYEES' BENEFIT FUND

What is Shown in this Section?

Page	260	Narrative - Explanation of Why the Fund was Formed
Page	261	Fund Summary
Page	262	Revenue and Other Financing Sources
Page	263	Fund Information
Page	264	Account Trend Summaries

EMPLOYEES' BENEFIT FUND NARRATIVE FISCAL YEAR 2015-2016

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.

The program will be continued for FY 2016 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 \$325.00 which is a \$25 increase in the contribution from the prior year. Coverage is provided free of charge to City employees.



**INTERNAL SERVICES FUND
EMPLOYEES' BENEFIT SUMMARY
2015-2016 BUDGET**

	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
RETAINED EARNINGS, DESIGNATED OCTOBER 1	\$ (14,816)	\$ 8,344	\$ 8,344
REVENUES			
Miscellaneous	<u>1,668,424</u>	<u>1,555,833</u>	<u>1,555,833</u>
Sub-Total	1,668,424	1,555,833	1,555,833
Non-Operating	<u>89</u>	<u>100</u>	<u>100</u>
TOTAL	<u>\$ 1,668,513</u>	<u>\$ 1,555,933</u>	<u>\$ 1,555,933</u>
EXPENSES			
Contractual Services	<u>\$ 1,645,353</u>	<u>\$ 1,555,933</u>	<u>\$ 1,555,933</u>
TOTAL	<u>\$ 1,645,353</u>	<u>\$ 1,555,933</u>	<u>\$ 1,555,933</u>
RETAINED EARNINGS, DESIGNATED SEPTEMBER 30	<u>\$ 8,344</u>	<u>\$ 8,344</u>	<u>\$ 8,344</u>

**85-85 EMPLOYEES' BENEFIT FUND
REVENUE AND OTHER FINANCING SOURCES
2015-2016 BUDGET**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
MISCELLANEOUS			
4440 Administrative Fees	\$ 374,453	\$ 375,000	\$ 375,000
4441 Employee Life Insurance	8,481	8,550	8,550
4790 Employee Group Insurance	743,547	781,683	781,683
4791 Employee Contributions	276,161	265,600	265,600
4793 Stop Loss Insurer Refunds	<u>265,782</u>	<u>125,000</u>	<u>125,000</u>
Sub-Total	<u>\$ 1,668,424</u>	<u>\$ 1,555,833</u>	<u>\$ 1,555,833</u>
NON-OPERATING			
4750 Interest Revenue	<u>\$ 89</u>	<u>\$ 100</u>	<u>\$ 100</u>
Sub-Total	<u>\$ 89</u>	<u>\$ 100</u>	<u>\$ 100</u>
TOTAL	<u>\$ 1,668,513</u>	<u>\$ 1,555,933</u>	<u>\$ 1,555,933</u>

85-85 EMPLOYEES' BENEFIT FUND

	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
Contractual Services	<u>\$1,645,353</u>	<u>\$1,555,933</u>	<u>\$1,555,933</u>
TOTAL	<u>\$1,645,353</u>	<u>\$1,555,933</u>	<u>\$1,555,933</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>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>
<i>CONTRACTUAL SERVICES</i>			
5500 Insurance Administrator Fee	\$ 374,825	\$ 375,000	\$ 375,000
5501 Life Insurance Premium	8,454	12,500	12,500
5800 Employees' Insurance Claims	<u>1,262,074</u>	<u>1,168,433</u>	<u>1,168,433</u>
<i>SUB-TOTAL</i>	<u>\$ 1,645,353</u>	<u>\$ 1,555,933</u>	<u>\$ 1,555,933</u>
 <i>GRAND TOTAL</i>	 <u>\$ 1,645,353</u>	 <u>\$ 1,555,933</u>	 <u>\$ 1,555,933</u>

SECTION VI

PERSONNEL DATA

What is Shown in this Section?

Page 266	Personnel Pay Plan
Page 269	Personnel Annual Pay Schedule
Page 270	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	19,625	25,445	0 - 100
2	20,941	27,152	100 - 169
3	22,346	28,974	170 - 209
4	23,845	30,917	210 - 249
5	25,445	32,992	250 - 289
6	27,152	35,205	290 - 329
7	28,974	37,567	330 - 369
8	30,917	40,087	370 - 409
9	32,992	42,777	410 - 449
10	35,205	45,647	450 - 489
11	37,567	48,709	490 - 529
12	40,087	51,977	530 - 569
13	42,777	55,464	570 - 609
14	45,647	59,185	610 - 649
15	48,709	63,156	650 - 664
16	51,977	67,393	665 - 724
17	55,464	71,914	725 - 764
18	59,185	76,738	765 - 804
19	63,155	81,887	805 - 844
20	67,393	87,380	845 - 924
21	71,914	93,243	925 - 964
22	74,287	96,320	965 - 1000

**CITY OF SWEETWATER
PERSONNEL ANNUAL PAY SCHEDULE
2015-2016 BUDGET
EFFECTIVE 10-01-2015**

GRADE	A	B	C	D	E	F	G	H	I
1	19,624.60	20,272.22	20,941.20	21,632.26	22,346.12	23,083.54	23,845.30	24,632.20	25,445.06
2	20,941.18	21,632.24	22,346.11	23,083.53	23,845.28	24,632.18	25,445.04	26,284.73	27,152.12
3	22,346.02	23,083.44	23,845.19	24,632.08	25,444.94	26,284.63	27,152.02	28,048.04	28,973.62
4	23,845.19	24,632.08	25,444.94	26,284.63	27,152.02	28,048.04	28,973.62	29,929.75	30,917.43
5	25,445.02	26,284.71	27,152.10	28,048.12	28,973.71	29,929.84	30,917.53	31,937.81	32,991.75
6	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
7	28,973.67	29,929.80	30,917.48	31,937.76	32,991.70	34,080.43	35,205.08	36,366.85	37,566.96
8	30,917.48	31,937.76	32,991.71	34,080.43	35,205.09	36,366.85	37,566.96	38,806.67	40,087.29
9	32,991.71	34,080.43	35,205.09	36,366.85	37,566.96	38,806.67	40,087.29	41,410.17	42,776.71
10	35,205.14	36,366.91	37,567.01	38,806.72	40,087.35	41,410.23	42,776.77	44,188.40	45,646.62
11	37,566.95	38,806.65	40,087.27	41,410.15	42,776.69	44,188.32	45,646.54	47,152.87	48,708.92
12	40,087.30	41,410.18	42,776.72	44,188.35	45,646.56	47,152.90	48,708.95	50,316.34	51,976.78
13	42,776.74	44,188.37	45,646.59	47,152.92	48,708.97	50,316.36	51,976.80	53,692.04	55,463.88
14	45,646.53	47,152.87	48,708.91	50,316.31	51,976.75	53,691.98	55,463.82	57,294.12	59,184.83
15	48,708.97	50,316.36	51,976.80	53,692.04	55,463.87	57,294.18	59,184.89	61,137.99	63,155.54
16	51,976.80	53,692.03	55,463.87	57,294.18	59,184.89	61,137.99	63,155.54	65,239.67	67,392.58
17	55,463.92	57,294.23	59,184.94	61,138.04	63,155.60	65,239.73	67,392.64	69,616.60	71,913.95
18	59,184.83	61,137.93	63,155.48	65,239.61	67,392.51	69,616.47	71,913.81	74,286.97	76,738.44
19	63,155.51	65,239.64	67,392.55	69,616.51	71,913.85	74,287.01	76,738.48	79,270.85	81,886.79
20	67,392.59	69,616.54	71,913.89	74,287.05	76,738.52	79,270.89	81,886.83	84,589.10	87,380.54
21	71,913.91	74,287.07	76,738.54	79,270.91	81,886.85	84,589.12	87,380.56	90,264.12	93,242.83
22	74,287.00	76,738.47	79,270.84	81,886.77	84,589.04	87,380.48	90,264.03	93,242.75	96,319.76

**PERSONNEL SCHEDULE
2015-2016 BUDGET**

PAY GRADE*	POSITIONS	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016
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
Unclassified	City Attorney			1.00
Unclassified	Municipal Court Judge			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	4.00
13	Patrol Officer	17.00	17.00	16.00
11	Communications Officer	4.00	4.00	5.00
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	13.00
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
7	Animal Control Worker	1.00	1.00	1.00

**PERSONNEL SCHEDULE
2015-2016 BUDGET**

PAY GRADE*	POSITIONS	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016
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	18.00	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	Lake keeper/Pumper	1.00	1.00	1.00
60-53 WATER PURIFICATION				
Unclassified	Director	0.20	0.20	0.20
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

**PERSONNEL SCHEDULE
2015-2016 BUDGET**

<u>PAY GRADE*</u>	<u>POSITIONS</u>	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
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 Operations Manager	0.25	0.25	0.25
11	Wastewater Plant Operator	2.00	2.00	2.00
10	Relief Pumper/Operator	1.00	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
16	Lieutenant			3.00
13	Paramedic/EMT	7.00	7.00	4.00
13	Training Officer	0.50	0.50	0.50
13	Fire Marshal	0.50	0.50	0.50
10	Insurance Administrator	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	8.00	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
7	Refuse Collection Operator	2.00	2.00	2.00

**PERSONNEL SCHEDULE
2015-2016 BUDGET**

<u>PAY GRADE*</u>	<u>POSITIONS</u>	<u>ACTUAL 2013-2014</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2015-2016</u>
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
7	Janitor			1.00
Unclassified	Chief Information Tech Officer			1.00
10A	IT Technician			1.00
82-82 CEMETERY				
15	Superintendent	0.25	0.25	0.25
7	Parks Worker	0.25	0.25	0.25
TOTAL FULL TIME		<u>132.00</u>	<u>131.00</u>	<u>139.00</u>
TOTAL PART TIME		<u>38.00</u>	<u>39.00</u>	<u>39.00</u>

The Pay Grade Schedule reflecting annual salary ranges is located on page 268.

In the 01-04 Court and Legal department it appears that we have added the positions of City Attorney and Municipal Court Judge; however, these were previously contracted positions and merely a change in classification per IRS guidelines. The impact of the change in classification will be minor.

In the 01-06 Police Department, another communications officer was added to the force. The City is hoping that the impact will be less overtime for the patrol officers since they have to work dispatch when the schedule is short communication officers.

In the 01-07 Fire Department, two more firefighters were added to compensate for injured and retiring firefighters. The impact will increase personal services.

In the 62-62 EMS Department, no impact expected. The only change in personnel a classification change.

In the 70-71 Central Garage and Stores, there is an impact of increased costs associated with the new positions. A Chief Information Officer and his assistant were hired to aid the City with all communications, computer, and utility systems as well as research and analysis of any contracts with providers and secure all systems from virus threats. Their service is invaluable. A janitor position previously contracted out was added for service to the City Hall, Police Station and Fire Station.



SECTION VII

CAPITAL IMPROVEMENT PLAN

What is Shown in this Section?

Page 276 Capital Improvement Plan - Narrative

Page 279 Capital Improvement Plan – 2016-2020

**CAPITAL IMPROVEMENT PLAN
NARRATIVE
FY 2015-2016 THRU FY 2019-2020**

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 2016:

FUND

General Fund (Pages 276-277)	\$141,300
Water and Wastewater Fund (Pages 277-278)	365,250
Total	\$506,550

GENERAL FUND (Page 276)

1. Finance

Appropriations for this department is half of a City wide phone system back up server. In the previous fiscal year, the City changed over to a new voip system for internet and telephone services. A back up server will ensure consistency of servcie with crucial operations.

Cost: \$7,750
Fund: General
Operating Budget Impact: None

2. Police

Appropriations for this department are for radio encryption software and a police patrol vehicle. The police patrol vehicle will be funded by a Criminal Justice Department grant. The radio encryption software will assist patrol officers responding to citizens' calls safely.

Cost: \$40,000
Fund: General
Operating Budget Impact: Replacing the older vehicle will affect maintenance costs and fuel costs of current budget. The radio encryption software has no effect on budget but will encourage officer safety.

3. **Fire**

Appropriations for this department include necessary equipment purchases of an Airpack and outdoor siren. Both ensures employee and citizen safety. Also, necessary improvements to the pavement of the training field facility.

Cost: \$71,000
Fund: General
Operating Budget Impact: None

4. **Street**

An appropriation for this department is a sand spreader. A necessary equipment purchase for icy weather expected. The new piece of equipment will be safer for the employees to operate than the old sand spreader.

Cost: \$11,100
Fund: General
Operating Budget Impact: None

5. **Parks and Recreation**

The appropriation in this department is for new bleachers at the minor league ball park. Currently the City borrows temporary bleachers from the county coliseum.

Cost: \$11,450
Fund: General
Operating Budget Impact: None

WATER AND WASTEWATER FUND (Page 277-278)

1. **Billing and Collection**

Appropriations for this department is half of a City wide phone system back up server. In the previous fiscal year, the City changed over to a new voip system for internet and telephone services. A back up server will ensure consistency of service with crucial operations.

Cost: \$7,750
Fund: Water and Wastewater
Operating Budget Impact: None

2. **Source of Supply**

Appropriations for this department are for well field lighting and well rehabilitation costs.

Cost: \$140,000
Fund: Water and Wastewater
Operating Budget Impact: Older well rehabs will greatly increase the life and efficiency of the well. Possible lower electrical costs due to increased efficiency. The rehab of older well field will keep wells running; hence will increase our source of water supply and should generate additional revenue.

3. Purification Plant

Appropriations for this department are for lab and SCADA equipment, A/C units for equipment rooms, motorized sliding gate system, and free standing bridge and beam system for chlorine pump station.

Cost: \$86,000
Fund: Water and Wastewater
Operating Budget Impact: None.

4. Water Distribution

Appropriations for this department are for a 100 kw Generator for City's major pump station. This Generator will ensure consistent service even during bad weather and electrical power outages.

Cost: \$75,000
Fund: Water and Wastewater
Operating Budget Impact: Prevent loss of revenues due to pumps down due to power outage.

5. Wastewater Treatment

Appropriations for this department are for lab and UV System equipment, as well as a motorized sliding gate system.

Cost: \$56,500
Fund: Water and Wastewater
Operating Budget Impact: None.



**CITY OF SWEETWATER
CAPITAL IMPROVEMENT PLAN
2016-2020**

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
<u>GOVERNMENTAL FUNDS</u>					
<u>GENERAL FUND</u>					
01-03-FINANCE					
(5840) Equipment					
New Server	\$ 7,750	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 7,750	\$ -	\$ -	\$ -	\$ -
01-06 POLICE					
(5840) Equipment					
Radio Encryption Software	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Police Chief Car	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Police Car Radio Equipment	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Police Car Video Equipment	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Police Radio Tower additional feet	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Sub-Total	\$ 40,000	\$ 55,000	\$ 50,000	\$ 50,000	\$ 50,000
01-07 FIRE					
(5830) Improvement					
Training Field Paving/Sink Hole prob	\$ 36,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 36,000	\$ -	\$ -	\$ -	\$ -
(5840) Equipment					
Outdoor Warning Sirens	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Airpack	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 35,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
01-10 STREETS & SIGNALS					
(5830) Improvement					
W Arizona Street Curb & Gutter	\$ -	\$ 26,000	\$ -	\$ -	\$ -
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	\$ -	\$ -
Sub-Total	\$ -	\$ 192,400	\$ 191,000	\$ 124,000	\$ 15,000
(5840) Machinery and Equipment					
Asphalt Zipper	\$ -	\$ -	\$ -	\$ 70,000	\$ -
Sand Spreader for Dump Truck	\$ 11,100	\$ -	\$ -	\$ -	\$ -
GR-3 Retroflectometer Traffic Sign	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Sub-Total	\$ 11,100	\$ 15,000	\$ -	\$ 70,000	\$ -
01-13 PARKS & RECREATION					
(5810) Land Purchase					
	\$ -	\$ -	\$ -	\$ -	\$ 25,000
(5830) Improvements					
Ballpark Bleachers	\$ 11,450	\$ -	\$ -	\$ -	\$ -
Skate Park	\$ -	\$ -	\$ 130,000	\$ -	\$ -
Sub-Total	\$ 11,450	\$ -	\$ 130,000	\$ -	\$ -
(5840) Machinery and Equipment					
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 P	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Sub-Total	\$ -	\$ 112,500	\$ 183,000	\$ 83,000	\$ 83,000

**CAPITAL IMPROVEMENT PLAN
2016-2020**

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
01-16 SWIMMING POOL					
(5830) Improvements					
Replaster Pool and Wading Pool	\$ -	\$ 262,900	\$ -	\$ -	\$ -
Pool Circulation Plumbing Replacement	\$ -	\$ 214,400	\$ -	\$ -	\$ -
***Change from Steel to PVC					
Renovate Restrooms	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Renovation Project-Enprotec/Hibbs & Todd	\$ -	\$ -	\$ 165,200	\$ -	\$ -
Sub-Total	\$ -	\$ 487,300	\$ 165,200	\$ -	\$ -
01-17 AIRPORT					
(5830) Upgrade AWOS Sensors					
Sub-Total	\$ -	\$ 13,000	\$ -	\$ -	\$ -
GENERAL FUND TOTAL					
	\$ 141,300	\$ 895,200	\$ 739,200	\$ 347,000	\$ 193,000
ENTERPRISE FUNDS					
WATER AND WASTEWATER					
60-51 BILLING & COLLECTION					
(5840) Equipment					
New Server at City Hall	\$ 7,750	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 7,750	\$ -	\$ -	\$ -	\$ -
60-52 SOURCE OF SUPPLY					
(5830) Improvements					
SCADA Radio Replacement	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Redundancy pumps at Booster Stations	\$ -	\$ -	\$ 80,000	\$ -	\$ -
Well Field Rehab	\$ 125,000	\$ -	\$ -	\$ -	\$ -
Well Field Lighting	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 140,000	\$ 15,000	\$ 95,000	\$ 15,000	\$ -
60-53 PURIFICATION PLANT					
(5830) Improvements					
Membrane Replacement	\$ -	\$ -	\$ 3,300,000	\$ -	\$ -
Anti Scaling system to run GW	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Drain & Waste Lines Upgrade	\$ -	\$ -	\$ 40,000	\$ -	\$ -
SCADA Replacement	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
2 Chlorine Dioxide Gas Panels	\$ 10,000	\$ -	\$ -	\$ -	\$ -
A/C Unit for Training Room	\$ 7,500	\$ -	\$ -	\$ -	\$ -
A/C Units for Control Room, Lab 3 offices	\$ 7,500	\$ -	\$ -	\$ -	\$ -
Motorized Sliding Gate system	\$ 18,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 58,000	\$ 65,000	\$ 3,340,000	\$ -	\$ -
(5840) Equipment					
Lab Equipment	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
1/2 ton Free Standing Bridge & Beam system for Chlorine Pump Station	\$ 20,000	\$ -	\$ -	\$ -	\$ -
500 KW Emergency Generator	\$ -	\$ 210,000	\$ -	\$ -	\$ -
Sub-Total	\$ 28,000	\$ 218,000	\$ 8,000	\$ 8,000	\$ 8,000
60-54 WATER DISTRIBUTION					
(5830) Improvements					
TCDP Grant-Water Line Improvements	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
750,000 Gallon Elevated Storage Tank	\$ -	\$ -	\$ 1,700,000	\$ -	\$ -
Demo old Storage Tank	\$ -	\$ -	\$ 80,000	\$ -	\$ -
Modify Hillsdale GST to meet TCEQ rules	\$ -	\$ -	\$ 40,000	\$ -	\$ -
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	\$ -	\$ 670,000	\$ 2,195,000	\$ 355,000	\$ -
60-54 WATER DISTRIBUTION					
(5840) Equipment					
100 KW Generator for Alab Pump Station	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -
60-55 WASTEWATER COLLECTION					

**CAPITAL IMPROVEMENT PLAN
2016-2020**

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
(5830) Improvements					
TCDP Grant-Sewer Line Improvements	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
Replace 7700 Linear Ft from WTP to Hwy 70	\$ -	\$ 615,000	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 690,000	\$ 75,000	\$ 75,000	\$ -
60-56 WASTEWATER TREATMENT					
(5830) Improvements					
Motorized Sliding Gate system	\$ 12,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 12,000	\$ -	\$ -	\$ -	\$ -
(5840) Equipment					
Lab Equipment - IDEX	\$ 5,000	\$ 6,000	\$ -	\$ -	\$ -
UV QSI Controller	\$ 13,500				
UV Wiper System	\$ 26,000				
Sub-Total	\$ 44,500	\$ 6,000	\$ -	\$ -	\$ -
WATER AND WASTEWATER TOTAL	\$ 365,250	\$ 1,664,000	\$ 5,713,000	\$ 453,000	\$ 8,000
INTERNAL SERVICES FUND					
70-71 CENTRAL GARAGE AND STORES					
(5840) Machinery and Equipment					
Streets Department:					
963 Track Loader	\$ -	\$ 315,000	\$ -	\$ -	\$ -
Road Grader	\$ -	\$ -	\$ -	\$ 250,000	\$ -
Loader	\$ -	\$ -	\$ 160,000	\$ -	\$ -
Street Sweeper	\$ -	\$ -	\$ -	\$ 170,000	\$ -
Parks Department:					
Cement Mixer	\$ -	\$ -	\$ 5,000	\$ -	\$ -
72" Mower (Kubota)	\$ -	\$ 13,000	\$ -	\$ -	\$ -
Shredder only		\$ 14,000			
Source of Supply:					
Tractor w/Shredder-Disk-66 hp (Oak Creek)	\$ -	\$ 32,000	\$ -	\$ -	\$ -
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	\$ -	\$ 38,000	\$ -	\$ -	\$ -
Skid Steer Loader	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Central Garage and Stores:					
Fork lift	\$ -	\$ -	\$ -	\$ -	\$ 31,000
(5840) Total Machinery & Equipment	\$ -	\$ 692,000	\$ 165,000	\$ 420,000	\$ 31,000
(5850) Vehicles:					
Code Enforcement:					
Sedan	\$ -	\$ 23,500	\$ -	\$ -	\$ -
Police Department:					
SUV	\$ -	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
SUV	\$ -	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
SUV	\$ -	\$ -	\$ 28,000	\$ 28,000	\$ -
Fire Department:					
3/4 Ton 4 Door Pickup 4WD	\$ -	\$ 36,000	\$ -	\$ -	\$ -
1/2 Ton ext Pick up	\$ -	\$ 32,000	\$ -	\$ -	\$ -
Ladder Fire Truck	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Brush Truck SD 4x4	\$ -	\$ -	\$ -	\$ -	\$ 92,000
Street Department:					
Flat Bed Truck	\$ -	\$ 70,000	\$ -	\$ -	\$ -
Dump Truck	\$ -	\$ -	\$ 70,000	\$ -	\$ -
1/2 Ton 4 Door Pickup 4WD	\$ -	\$ -	\$ 34,000	\$ -	\$ -
3/4 Ton Pick up	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Parks Department:					
3/4 Pickup	\$ -	\$ 29,000	\$ -	\$ 22,000	\$ -

**CAPITAL IMPROVEMENT PLAN
2016-2020**

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
SNAP:					
Van	\$ -	\$ -	\$ 22,000	\$ -	\$ -
WATER & WASTEWATER					
Source of Supply:					
3/4 Ton Pickup 4WD-Ext Cab	\$ -	\$ 28,000	\$ -	\$ -	\$ -
1/2 Ton Pickup 4WD-Ext Cab	\$ -	\$ -	\$ 26,000	\$ -	\$ -
1/2 Ton Pickup 4WD-4 Door	\$ -	\$ -	\$ 34,000	\$ -	\$ -
Water Distribution:					
3/4 Ton Pickup, Utility Bed w/Tommy Lift	\$ -	\$ 35,000	\$ -	\$ -	\$ -
3/4 Ton Pickup, Utility Bed w/Tommy Lift	\$ -	\$ -	\$ 28,000	\$ -	\$ -
Mid range Pickup -Ext Cab	\$ -	\$ 28,000	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -
EMS:					
Ambulance	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Refuse Collection-Residential:					
Garbage Truck	\$ -	\$ -	\$ 142,000	\$ 142,000	\$ -
Pick up	\$ -	\$ 22,000	\$ -	\$ -	\$ -
Refuse Collection-Commercial:					
Garbage Truck-Front Loader	\$ -	\$ -	\$ -	\$ 214,000	\$ -
Central Garage and Stores:					
ULV Mosquito Sprayer	\$ -	\$ 10,000	\$ -	\$ -	\$ -
(5850) Total Vehicles	\$ -	\$ 397,500	\$ 476,000	\$ 487,000	\$ 568,000
CENTRAL GARAGE AND STORES					
GRAND TOTAL	\$ -	\$ 1,089,500	\$ 641,000	\$ 907,000	\$ 599,000
GRAND TOTAL ALL FUNDS	\$ 506,550	\$ 3,648,700	\$ 7,093,200	\$ 1,707,000	\$ 800,000

SECTION VIII

BOARD AND COMMISSION APPOINTMENTS

What is Shown in this Section?

Page 284 Board and Commission Appointments

BOARD AND COMMISSION APPOINTMENTS 2015-2016 BUDGET

<u>BOARD/COMMISSION</u>	<u>APPOINTED BY CITY/COUNTY/JOINT</u>	<u>TERM EXPIRES</u>
AIRPORT ZONING BOARD		
Bill Haley	City	02/2016
Bill Johnson	City	02/2017
John Grey	County	02/2017
Ray Adames	County	02/2016
Mrs. Jay Neal	Joint	02/2016
AUDITORIUM BOARD		
Larry Ludlum	City	02/2017
Melonie Hicks	City	02/2016
Jimmie Bender	City	02/2016
Richard Smola	County	02/2017
Leah Andrews	County	02/2017
Jan Smith	County	02/2017
Mila Gibson	Joint	02/2016
BOARD OF ADJUSTMENT		
L. B. Taylor	City	09/2016
Terry Blankenship	City	09/2016
Joe Marlett	City	09/2016
Terry Bennett	City	09/2017
Gil Cherry	City	09/2017
Keith Brock (Alternate)	City	09/2017
John McPherson (Alternate)	City	09/2016
CEMETERY BOARD		
Ray Adames	City	02/2017
Jackie Trent	City	02/2017
Marvin Keenan	City	02/2016
Lewis Williams	City	02/2016
Dan McCoy	City	02/2016
Jo Thompson	City	02/2016
Dorothy Rannefeld	City	02/2017
Robert Pieper	City	02/2017
CIVIL SERVICE COMMISSION		
Mark Meneses	City	01/2016
Larry Ludlum	City	01/2018
Lloyd Harris	City	01/2017

BOARD AND COMMISSION APPOINTMENTS 2015-2016 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	10/2016
Cussondra Carey	City	10/2016
Ray Chittum	City	10/2017
Keith Clowers	City	10/2017
Cheri Roden	City	10/2017
LIBRARY BOARD		
Elsie Pierce	City	12/2016
Robert Pieper	City	12/2016
Rod Wetsel	City	12/2017
Carol Cain	City	12/2016
Kimberly Gray	City	12/2015
Cindy Stroman	County	12/2016
Letha Boston	County	12/2015
Linda Reves	County	12/2017
Cherry Green	County	12/2015
Brenda Stirl	County	12/2015
NOLAN COUNTY CENTRAL APPRAISAL DISTRICT		
Russ Petty	N/A	12/2015
Randall Smith	N/A	12/2015
Mike Ensminger	N/A	12/2015
Jerry Rozzle	N/A	12/2015
Domingo Castillo	N/A	12/2015
PIONEER MUSEUM		
Kent Boatright	City	12/2015
Marina Wilcox	City	12/2016
Beverly Creed	City	12/2016
Stacy Robles	City	12/2016
Chris Maxwell	County	12/2016
Franzas Cupp	County	12/2016
Francis Mae Sears	Life Time Member	

**BOARD AND COMMISSION APPOINTMENTS
2015-2016 BUDGET**

<u>BOARD/COMMISSION</u>	<u>APPOINTED BY CITY/COUNTY/JOINT</u>	<u>TERM EXPIRES</u>
PLANNING & ZONING		
Laila Sheridan	City	10/2017
Lloyd Harris	City	10/2016
Rhea Hendrix	City	10/2017
Charles Hamlin	City	10/2017
JoAnn French (Alternate)	City	10/2016
Domingo Castillo	City	10/2016
SWEETWATER ENTERPRISE FOR ECONOMIC DEVELOPMENT, INC., BOARD		
Art Maberry	City	09/2016
Kirby Andrews	City	09/2017
Jerod Peek	City	09/2018
David Welch	City	09/2017
Billy Whisenant	City	09/2016
SWEETWATER-NOLAN COUNTY CHILD WELFARE		
Angie Daves #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	288	Accounting System
Page	290	Chart of Accounts
Page	292	Revenues
Page	296	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.

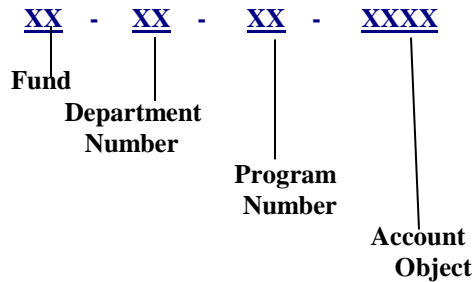
The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the 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 2016 TOTAL REVENUE

TAXES

4010	General Property Taxes - Current Ad valorem taxes levied on a 100 percent assessed valuation of real and/or personal property.	\$2,164,137
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.	2,895,000
4040	Franchise Tax Taxes levied in proportion to gross receipts on business activities operating with an agreement legally adopted by the City.	1,149,024
4050	Hotel/Motel Occupancy Taxes Taxes levied in proportion to gross receipts on Occupancy and operating with an agreement Legally adopted by the City.	550,000
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.	7,000
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>\$7,015,161</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.	8,000

REVENUES

FY 2016 TOTAL REVENUE

4190	Building & Demolition Permits Revenues from non-business permits based on the value of construction to be accomplished.	<u>23,000</u>
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	Sub-Total	<u>\$60,500</u>
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CHARGES FOR SERVICES

4260	Sanitation Dept. Charges User fees established for City services set by the City.	\$1,951,000
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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.	20,000
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4300	Water Sales User fees established on a consumption basis of metered water.	4,950,000
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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.	2,250,000
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4320	Interment Fee Fee to site and mark off grave area.	6,000
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4340	Water Taps Fees established to cover labor and supplies to tap into City water lines.	28,000
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4350	Sewer Taps Fees established to cover labor and supplies to tap into City sewer system and septic tank inspections.	10,000
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4360	Collection Fee Revenue established to charge customers for delinquent utility payments.	85,000
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4380	Ambulance Charges User fees established to cover costs of operating the City ambulance service.	1,055,000
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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.	70,000
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4395	Information Technology Charges Fees collected to cover costs of Information Technology serviced by Central Garage and Stores Fund to the other City departments	136,801
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REVENUES

FY 2016
TOTAL REVENUE

4400	Swimming Pool Charges Fees collected to cover operating the municipal swimming pool.	25,000
4410	Equipment Rental Charges Revenue established to cover replacement costs of all City vehicles and equipment.	808,542
4420	Aviation Fuel Sales Fuel sales for the City’s municipal airport	150,000
4440	Administrative Fee Fees established to recover the cost of servicing the Enterprise Funds and Internal Service Fund.	<u>1,035,322</u>
	Sub-Total	<u>\$12,882,665</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)	\$47,500
4520	Other W.C.T.C.O.G. Grants Funding by the West Central Council of Governments through the Criminal Justice Advisory Committee for law enforcement	37,000
4530	Texas Department of Human Services Funding by State of Texas for providing meals to clients (S. N. A. P.)	107,944
4540	Texas Department of Agriculture – Texans Feeding Texans Funding by State of Texas for providing home delivered meals to clients (S.N.A.P.)	5,000
4560	STAR + Medicaid Reimbursement Funding by the Health and Human Services Commission for providing meals to clients (Senior Nutrition Activities Program)	<u>60,000</u>
	Sub-Total	<u>\$257,444</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.	\$109,000
4613-4680	Various Court Fees Includes traffic fees, consolidated court costs, security fees, arrest fees and warrant fees.	<u>13,000</u>
	Sub-Total	<u>\$122,000</u>

REVENUES

FY 2016 TOTAL REVENUE

MISCELLANEOUS

4712	Contributions from Nolan County for ambulance services.	\$402,000
4713	Contributions from City of Roscoe for ambulance services.	20,033
4720	Contributions Donations for services (SNAP).	20,000
4730	City Building Rental Fees	62,400
4735	Memorial Cemetery Donations	6,000
4740	Oil & Gas Royalties Royalty payments on oil and gas leases leased by City.	540,000
4745	Local Fund Raisers by Senior Nutrition Program	10,000
4750	Interest Revenue Earned on all City Investments	46,100
4770	Miscellaneous Revenue All sources of revenue not applicable to any other category.	462,925
4780	Annual City Lake Lot Leases	310,000
4790	Employee Group Insurance Premiums transferred from operating funds.	1,555,833
4795	Land Leases Proceeds from agriculture land leases.	27,600
4800	Lake Concession Leases	6,600
4810	Cemetery Lot Sales Fees for purchases of lots at City Cemetery.	16,000
4830	Sale of Office Supplies Proceeds of office supplies sold.	6,000
4950	Cash Short/Over Balancing outages in water billings.	<u>100</u>
	Sub-Total	<u>\$3,491,591</u>

OTHER FINANCING SOURCES

4920	Transfers In Budgeted transfers to cover various departments' operations as follows: SNAP \$185,000, Cemetery \$20,000, EMS \$402,000	<u>\$607,000</u>
	Sub-Total	<u>\$607,000</u>
	Grand Total	<u>\$24,436,361</u>

	FY 2016
EXPENDITURES/EXPENSES (BUDGET BASIS)	<u>TOTAL EXPENDITURES</u>

PERSONAL SERVICES

5010	Salaries Salaries for personnel assigned.	\$6,117,859
5020	Longevity After a full year's service, City employees draw \$5.00 per month longevity pay.	75,750
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.	291,629
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.	1,247,989
5050	Social Security Employer's portion of social security.	439,832
5060	Temporary Hire Wages paid to personnel hired primarily in the summer season.	185,738
5070	Uniforms Some employees of the City are furnished uniforms. Uniforms are purchased by the City with the employee responsible for cleaning and care.	67,351
5080	Termination Pay Pay for accrued vacation and sick leave upon termination of service.	69,610
5090	Worker's Compensation The City pays varying insurance premiums by job classification of employees to cover on-the-job injuries or illness.	156,902
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.	1,189,492
5120	Special Qualification Pay The City pays employees for advanced training and qualification.	83,475
5130	Special Allowance The City pays auto allowance for use of personal vehicle for City business.	<u>26,928</u>
Sub-Total		<u>\$9,952,955</u>

FY 2016

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.	\$67,000
5220	Election Supplies Supplies used for all elections.	5,000
5230	Aviation Fuel Purchases Fuel purchases for the City's municipal airport.	150,000
5240	Chemicals Includes chemical supplies, such as pest control and water treatment chemicals.	170,653
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.	406,500
5290	Institutional/Janitorial Supplies Includes those supplies needed for household, institutional and cost of paint and related supplies for city owned facilities.	37,000
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.	119,833
5350	Equipment Repair and Maintenance Includes supplies necessary to repair and maintain equipment, such as pumps and motors.	127,716
5360	Miscellaneous Repair and Maintenance Includes supplies not covered by preceding supply accounts, such as valves, fittings and emergency repair cost.	948,596
5370	Soft Goods Includes paper supplies used by the Senior Nutrition Activities Program (SNAP) such as carry-out trays, napkins, etc.	32,000
5380	Doubtful Account Expense Includes a doubtful account expenses for Enterprise Funds.	550,550
5390	Project Supplies Includes items necessary for SNAP projects in Conjunction with various activities conducted for the elderly.	<u>350</u>
Sub-Total		<u>\$2,718,948</u>

EXPENDITURES/EXPENSE(BUDGETBASIS) TOTAL EXPENDITURES

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
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.	26,000
5530	Engineering/Architectural Professional fees paid to engineering firm or architectural firm to perform on behalf of City.	66,000
5540	Legal Includes cost of attorneys retained to perform work on behalf of City.	77,681
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.	79,213
5570	Telephone Includes the cost of telephone service, long distance calls and service charges.	107,801
5580	Postage Includes stamps and other charges of the Postal Service.	36,300
5590	Travel Includes travel expenses incurred while on City business, such as meetings and seminars.	91,180
5600	Advertising Includes payment of legal notices and other required notices.	4,400
5610	Printing and Binding Includes charges for printing of such items as permits, statements, budget and audit reports.	8,950
5620	Water Includes the cost of purchasing water.	87,880
5630	Gas Includes the cost of natural gas used for heating.	26,000
5640	Electricity Includes the cost of electrical service for pumping water.	973,169

FY 2016

EXPENDITURES/EXPENSES (BUDGET BASIS) TOTAL EXPENDITURES

5650	Building Repair and Maintenance Includes expenses incurred by necessary building repair and maintenance contracts.	15,000
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.	414,685
5665	Information Technology Includes cost of technology support to the departments supplied by the Internal Services	136,801
5680	FBO Fuel Markup/Fund Raiser Expense Includes improvements in Special Revenue Funds	35,000
5710	Dues, Subscriptions and Memberships Includes cost of memberships in professional associations.	26,033
5720	Franchise Fee Includes payment to General Fund by Enterprise Funds.	328,024
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.	1,027,322
5750	Insurance Includes the cost of insuring department vehicles and also providing general liability insurance.	190,000
5760	Rental Equipment Includes the cost of renting equipment necessary for departmental functions from Internal Services.	862,542
5770	Miscellaneous Contracted Services Includes expenses incurred by other services not covered by above accounts.	1,748,336
5780	Contributions to Other Agencies Includes payments made to various non-profit organizations which provide social and economical services to the citizens.	64,400
5790	Depreciation Expense Depreciation expense of proprietary systems.	1,605,959
5800	Employee Insurance Claims Payment for qualified medical and dental insurance claims.	<u>1,168,433</u>
	Sub-Total	<u>\$9,630,609</u>

FY 2016

EXPENDITURES/EXPENSES (BUDGET BASIS) TOTAL EXPENDITURES

CAPITAL OUTLAY

5830	Improvements Payment for improvements which are capitalized separately from assets being improved.	\$257,450
5840	Machinery and Equipment Payment for the various machinery and equipment used throughout the City.	214,100
5850	Vehicles Payment for all types of vehicles used throughout the city which are capitalized.	<u>35,000</u>
	Sub-Total	<u>\$506,550</u>

DEBT SERVICE

5960	Principal Retirement Funds to pay annual principal payments on Certificates of Obligation.	\$1,440,000
5970	Interest Expense Funds to pay annual interest expense on Certificates of Obligation.	410,264
5980	Fiscal Charges Amortization of bond issuance costs.	<u>(29,815)</u>
	Sub-Total	<u>\$1,820,449</u>

OTHER FINANCING USES

5990	Transfers Out Funds appropriated to be expensed in the using fund as follows: SNAP \$185,000, Cemetery \$20,000, EMS \$402,000	<u>\$607,000</u>
	Sub-Total	<u>\$607,000</u>
	Grand Total	<u>\$25,236,511</u>

SECTION X

GENERAL INFORMATION

What is Shown in this Section?

Page	302	Map
Page	303	Ad Valorem Taxes
Page	303	Government
Page	303	Water Supply
Page	305	Water Statistics
Page	305	Wastewater Treatment Plant
Page	305	Recreation
Page	306	Culture and Churches
Page	306	Medical
Page	306	Environment/Location/Soil/Vegetation/Minerals
Page	307	Climate
Page	308	Population and Housing Characteristics
Page	309	Selected Comparisons
Page	310	Did You Know?

GENERAL INFORMATON



Where the best begins...

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	\$1.213	100%
Nolan County	\$0.539952	100%
Nolan County Hospital District	\$0.403970	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.

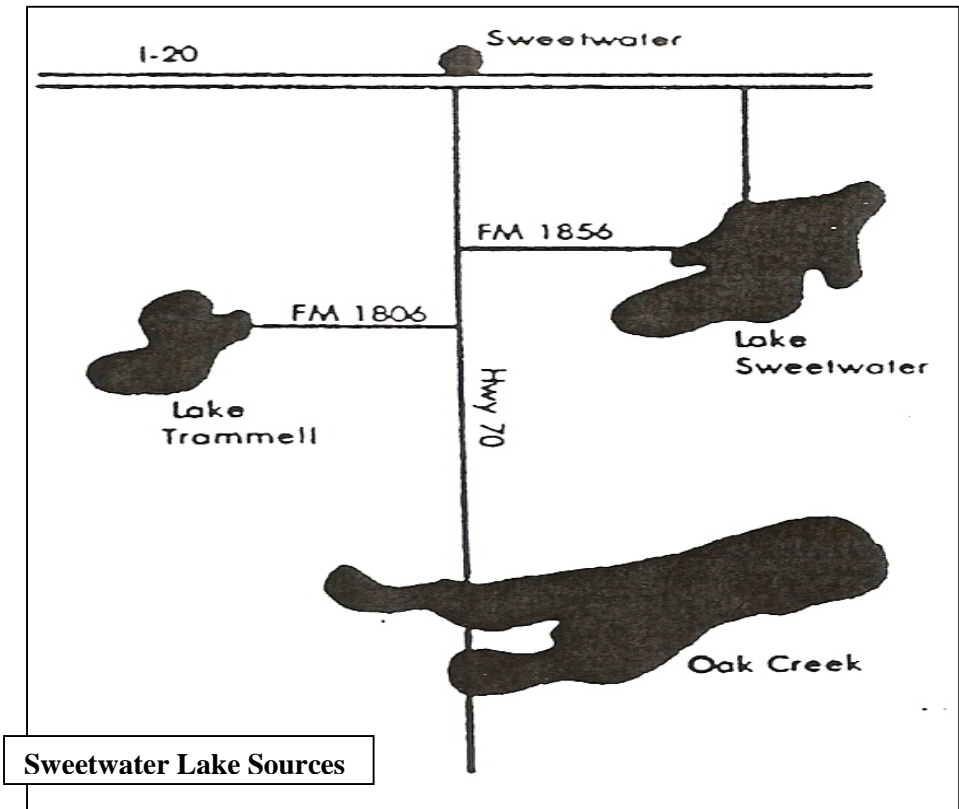
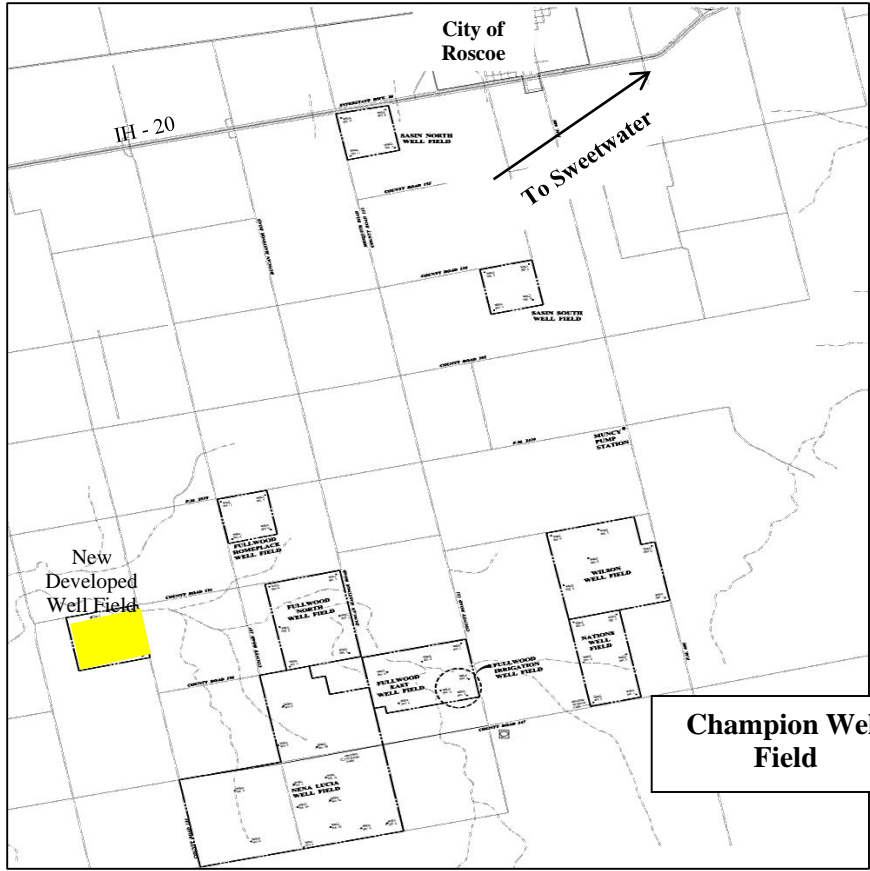
The governing and law making body of the City of Sweetwater consists of five commissioners, one of whom is the Mayor. The voters in the City of Sweetwater elect the Mayor at large. Sweetwater is divided into four city voting precincts, according to population. A City Commissioner is elected from each 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 40 municipal water wells known as the Champion Well Field located 10 miles west/southwest of Sweetwater and from Oak Creek Lake, a 39,000 acre foot lake located 33 miles south 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.



Sweetwater Lake Sources

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 40 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 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 normally provide unlimited choices for water sports. Sailing, skiing, and fishing can be enjoyed almost year round; however, drought conditions have caused severe stress on area lakes making recreation opportunities limited. Spring and summer months can be spent skiing and sunning at Oak Creek Lake and Lake Sweetwater. Lake Trammell, when full provides a fisherman's paradise but as stated above, it's in poor condition due to the drought.

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 computers, 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.

Sweetwater is the county seat of Nolan County, Texas. It is the largest of the cities and communities in the county. Other cities and towns in Nolan County are Blackwell, pop. 310; Roscoe, pop. 1,331; Nolan, pop. 94; and Maryneal, with a population of 181. Sweetwater is halfway between the East coast and West coast, approximately 1200 miles. Closer to home, Sweetwater sits on Interstate 20 between Abilene, Tx in Taylor County, 45 miles to the East and Big Spring, Tx in Howard County, 68 miles to the West. Abilene has a population of 117,000 and Big Spring 27,000.



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.

INDEX

TOPIC	PAGE #
A	
Acronyms	322
Administration	96
Ad Valorem Tax Calculation	56
Ad Valorem Tax Collection	57
Ad Valorem Tax Distribution	56
Ad Valorem Tax Levy	57
Ad Valorem Taxes, Sweetwater	57
Airport	138
Airport Zoning Board	284
All Funds Summary	44
All Funds 5-Year Forecast Model	50
Animal Control	121
Appointments - Boards and Commissions	284
Assessed Valuation	56
Asset Management	69
Auditorium Board	284
Award for Distinguished Budget Preparation	15
B	
Billing and Collections Department	180
Board of Adjustment	284
Bonded Debt	11
Budget Adoption	65
Budget Amendment	65
Budget Balances	54
Budget Basis	64
Budget Development	60
Budget Award	64

Budget Calendar	63
Budget - Format	64
Budget Highlights	28
Budget Policies	60
Budget Process	60
Budget Summary	44
C	
Capital Improvement Plan	279
Capital Outlay	300
Capital Strategy	10
Cemetery Board	284
Cemetery Fund	160
Cemetery Fund Revenue	161
Cemetery Fund Summary	165
Census Material	308
Central Garage and Stores Fund	249
Central Garage and Stores Expenses	251
Central Garage and Stores Fund Revenue	250
Central Garage and Stores Fund Summary	252
Chart of Accounts	290
Churches	306
Citizens Capsulized Budget Information	23
Civil Service Commission Board	284
Community/Social Services Agencies	129
Code Enforcement	106
Culture	306
D	
Debt Management	69
Demographics	303
Depository	71

Did You Know	310
E	
Emergency Medical Service Fund	217
Emergency Medical Service Fund Expenses	218
Emergency Medical Service Fund Revenue	222
Emergency Medical Service Fund Summary	221
Employees' Benefit Fund	259
Expenditure Control	67
Expenditures - All Funds	49
Expenditures - Capital Outlay	49
Expenditures - Contractual Services	49
Expenditures - Debt Service Interest	49
Expenditures - Personal Services	49
Expenditures - Supplies	49
Expenditures - Transfers Out	49
F	
Finance Department	100
Financial Forecast and Outlook	12
Financial Management Policies and Procedures	60
Financial Policy	65
Financial Reporting	65
Financial Structure	288
Fire Department	114
Fiscal Year	5
Funds - Organization	288
G	
General Budget Information	60
General Information	301

General Fund - Expenditures	88
General Fund - Narrative	76
General Fund - Revenue	80
General Fund - Summary	79
Glossary	315
Golf Course	131
Government	303
Government Accounting Standards Board (GASB)	8
H	
Health Department	130
Higher Education Authority Board	285
Hotel and Motel Fund	153
Housing Authority Board	285
I, J	
Intergovernmental Revenues	294
Investment Policy	70
K, L	
Library	130
Library Board	285
Linking Long and Short-Term Goals	31
Long Term Organizational Goals	30
M	
Mayor and Commission	92
Medical	306
Municipal Court	102
N	
Nolan County Central Appraisal District Board	285
Non-Departmental	142
O	
Operating Reserves/Fund Balances	69
Ordinance - Budget	19

Ordinance - Tax Rate	20
Organizational Chart - City of Sweetwater	21
P, Q	
Parks and Recreation Department	125
Personnel – City Staff	22
Personnel Pay Plan	266
Personnel Annual Pay Schedule	269
Personnel Schedule	270
Pioneer Museum Board	285
Planning and Zoning Board	286
Police Department	110
Police Department Objectives	111
Population	308
Principal Property Tax Payers	81
Projections of Year-End Financial Condition	53
Public Hearing	65
Purification Plant	190
R	
Recreation	305
Refuse Collection - Commercial	242
Refuse Collection and Disposal Fund	228
Refuse Collection - Residential	234
Refuse Collection and Disposal Fund Revenue	231
Refuse Collection and Disposal Fund Summary	230
Refuse Disposal & Recycling	238
Revenue - All Funds	48
Revenue Assumptions	81

Revenue Management	66
Revenues - Charges for Services	48
Revenues – Fines & Forfeitures	48
Revenues – Intergovernmental	48
Revenues - Miscellaneous	48
Revenues - Permits & Licenses	48
Revenues - Transfers In	48
Revenues – Taxes	48
Role of City Commission	93
S	
Senior Nutrition Activities Program	145
Senior Nutrition Activities Program - Expenditures	146
Senior Nutrition Activities Program - Revenue	148
Senior Nutrition Activities Program - Summary	147
Service Efforts and Achievements (SEA)	8
Short-Term Specific Goals	29
Source of Supply	184
Statement of Budgetary Policy	65
Streets and Signals Department	117
Sweetwater Enterprise for Economic Development, Inc. Board	286
Sweetwater - Nolan County Child Welfare Board	286
Swimming Pool	134
T, U, V	
Table of Contents	1
Total Expenditures	49

Transmittal Letter	5
2005 General Obligation Bond Refund Debt Service	214
2007 Distribution System Debt Service	212
2011 Bond Refund Debt Service	210
2014 TWDB Wellfield Debt Service	206
2015 Bond Refund Debt Service	208
W, X, Y, Z	
Wastewater Collection	198

Wastewater Treatment	202
Water and Wastewater Fund	169
Water and Wastewater Fund - Revenue	174
Water and Wastewater Fund - Revenue Assumptions	175
Water and Wastewater Fund - Summary	173
Water Distribution	194
Water Supply	303

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 as 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

Major fund

Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

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

Hennngson, 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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